

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2022 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

---

**HAYES COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Hayes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Hayes County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Susan Messersmith, Hayes County Assessor

# Table of Contents

---

## **2022 Reports and Opinions of the Property Tax Administrator:**

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

## **Appendices:**

- Commission Summary

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

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

- Market Area Map
- Valuation History Charts

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

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

## Introduction

---

Pursuant to [Neb. Rev. Stat. § 77-5027](#), 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

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

### **Statistical Analysis:**

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

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

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

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

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The 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 PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land 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. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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:**

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

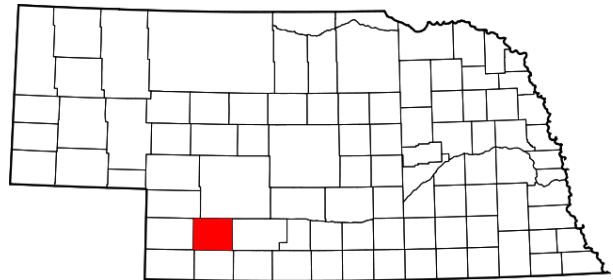
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

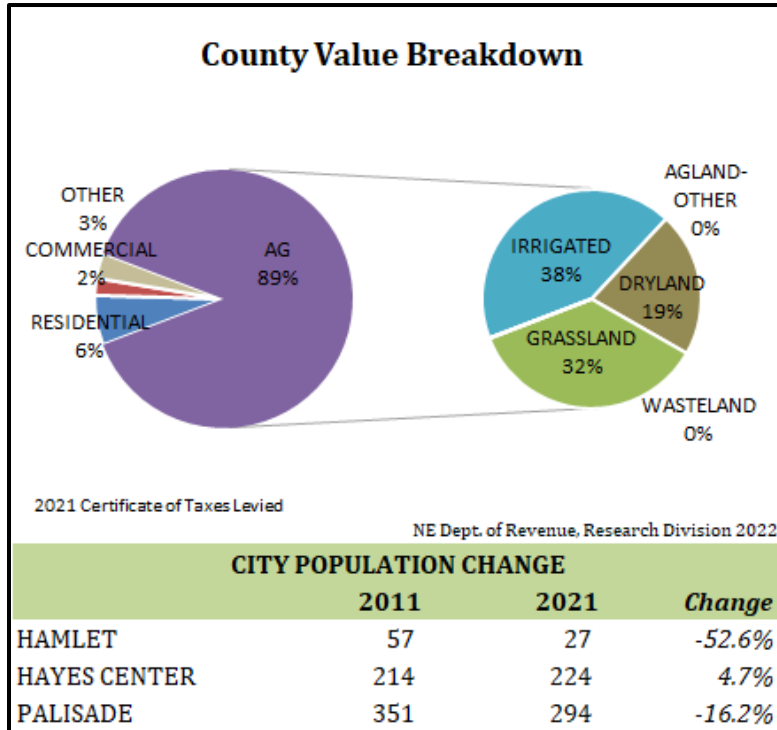


## County Overview

With a total area of 713 square miles, Hayes County has 856 residents, per the Census Bureau Quick Facts for 2020, a 12% population decline from the 2010 U.S. Census. Reports indicate that 75% of county residents are homeowners and 96% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$56,678 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



There are few commercial parcels in Hayes County and the majority are located in and around the county seat of Hayes Center. According to information available from the U.S. Census Bureau, there are 19 employer establishments with total employment of 45, a 17% decrease from 2019.



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

# 2022 Residential Correlation for Hayes County

---

## *Assessment Actions*

For the 2022 assessment year, Township 5 in southern Hayes county was physically reviewed. The rural residential first acre was raised to \$15,000 to account for installation of water, electric and sewer. Lot values in the villages were also increased.

## *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 Hayes County Assessor maintains acceptable sales qualification and verification practices. Review of qualified and non-qualified sales supported that qualification determinations appear to have been made without bias. Costing is dated 2013 for all residential properties and depreciation tables are dated 2016 for all residential parcels; conversations with the county assessor indicate costing tables will be updated for the next assessment year. The county is up to date with the six-year inspection cycle requirements. The assessor has a valuation methodology in place.

## *Description of Analysis*

Residential property in Hayes County is divided into three valuation groups based on economic differences. Hayes County is quite rural with very little residential market activity.

<b>Valuation Group</b>	<b>Description</b>
1	Hayes Center
2	Hamlet, Palisade
4	Rural

The overall residential class is high for all three measures of central tendency. However, when the sales are stratified by study year, the median does show decreasing medians, and therefore an increasing market. A reduction based on the midpoint will likely result in an increase next year. There were minimal actions to the residential class for this year; therefore, a decrease would create erratic changes for multiple assessment years.

<u>Study Yrs</u>	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01-OCT-19 To 30-SEP-20	7	109.02	130.42	114.12	25.39	114.28
01-OCT-20 To 30-SEP-21	7	93.65	112.65	90.01	41.75	125.15

Both the COD and PRD are high in the sample. The high COD reflects a large amount of dispersion in the sample. Additionally, half of the sales in the sample are in the village of Hamlet, which,

## **2022 Residential Correlation for Hayes County**

---

with only 33 total improved parcels, only accounts for 15% of the residential population. Thus, the sales file does not accurately represent the residential population.

The 2022 County Abstract of Assessment for Real Property, Form 45 to the 2021 Certificate of Taxes Levied Report (CTL) which shows the general residential population and the sample changed at a similar rate, reflecting the stated actions of increased land values for all residential properties in the county. Additional analysis shows that the valuation changes to sales in Hayes County are similar to those in the region.

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

The sample of the residential class in Hayes County is does not represent the population. However, when other information is analyzed, the assessments appear to be uniform and proportionate across the residential class. Changes made to land values are comparable to those of neighboring counties. The quality of assessment of the residential class of property in Hayes County complies with generally accepted mass appraisal techniques.

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

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

# 2022 Commercial Correlation for Hayes County

---

## *Assessment Actions*

Commercial properties in Township 5, the southern part of the county, were physically reviewed this year. Additionally, routine maintenance and pick-up work were completed for Hayes County for this assessment year. Lot values were increased.

## *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.

Review of both qualified and non-qualified sales in Hayes County revealed that the county assessor qualifies a similar percentage of commercial sales for measurement purposes when compared to the state average and no apparent bias has been detected in the qualification process. All commercial properties are included in the same valuation group, which is representative of the limited commercial market in the county.

The office staff in the Hayes County Assessor's office conducts physical review on a rotational basis by town or precinct, with all properties in the specified township reviewed on a particular year. The county assessor's staff conducts the review and is in compliance with the six-year inspection and review requirement. Commercial costing is dated 2011 and depreciation tables were reviewed and updated in 2012; conversations with the county assessor have indicated that both will be updated for the next assessment year.

## *Description of Analysis*

There are 60 commercial parcels in Hayes County; there are too few sales for statistical measurement. Analysis of the 2022 County Abstract of Assessment for Real Property Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) reflects the land increase, which has a small impact on overall value with a less than 1% value increase excluding growth.

## *Equalization and Quality of Assessment*

A review of assessment practices and a comparison of the value change of the sample to the population indicates that the assessment of commercial property in Hayes County is uniform and proportionate. The quality of assessment of commercial property in Hayes County complies with generally accepted mass appraisal techniques.

## *Level of Value*

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

# 2022 Agricultural Correlation for Hayes County

---

## *Assessment Actions*

The Hayes County assessor conducted market analysis and reviewed the agricultural land values in neighboring counties. The county assessor increased irrigated land values 11% to 19% to equalize with neighboring counties. The county assessor physically reviewed agricultural homes in Township 5 in the southern portion of the county and aerial imagery was used to review land use for Township 5. Farm home site values were raised to \$15,000 to account for installation of water, electric, and sewer.

## *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.

Agricultural land sales in Hayes County are qualified at a typical rate. Examination of the sales qualification process revealed no apparent bias in the qualification determination. All arm's-length sales have been included in the state sales file for measurement of agricultural land property in the county. All agricultural land sales in the county are grouped into the same market area.

Agricultural homes are valued using a 2016 depreciation table, 2013 costing. Conversations with the county assessor indicate that both costing and depreciation will be updated in the next assessment year. Farm home site values were updated in 2022.

## *Description of Analysis*

Agricultural land statistics for Hayes County show the median and weighted mean are within range, with the mean slightly high. The COD meets IAAO standards. When sales are analyzed by 80% Majority Land Use (MLU), all three land classes are within range. Additionally, agricultural land values are determined to be comparable to neighboring counties' values.

## *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural improvements are equalized and assessed at the statutory level. Agricultural land values are equalized and meet generally accepted mass appraisal techniques.

## 2022 Agricultural Correlation for Hayes County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	11	69.47	74.06	68.88	18.44	107.52
1	11	69.47	74.06	68.88	18.44	107.52
<u>    Dry    </u>						
County	16	71.31	73.51	68.18	21.88	107.82
1	16	71.31	73.51	68.18	21.88	107.82
<u>    Grass    </u>						
County	19	69.38	73.87	69.98	12.47	105.56
1	19	69.38	73.87	69.98	12.47	105.56
<u>    ALL    </u>						
	56	71.89	76.05	72.83	18.32	104.42

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Hayes County is 72%.

## 2022 Opinions of the Property Tax Administrator for Hayes County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.




---

Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

---



## 2022 Commission Summary for Hayes County

---

### Residential Real Property - Current

Number of Sales	14	Median	105.47
Total Sales Price	\$562,000	Mean	121.53
Total Adj. Sales Price	\$562,000	Wgt. Mean	103.57
Total Assessed Value	\$582,065	Average Assessed Value of the Base	\$38,941
Avg. Adj. Sales Price	\$40,143	Avg. Assessed Value	\$41,576

### Confidence Interval - Current

95% Median C.I	92.25 to 140.83
95% Wgt. Mean C.I	83.69 to 123.46
95% Mean C.I	92.16 to 150.90
% of Value of the Class of all Real Property Value in the County	2.60
% of Records Sold in the Study Period	4.33
% of Value Sold in the Study Period	4.63

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	10	100	99.94
2020	9	100	116.44
2019	12	100	106.85
2018	9	100	97.60

## 2022 Commission Summary for Hayes County

### Commercial Real Property - Current

Number of Sales	3	Median	105.83
Total Sales Price	\$72,500	Mean	121.09
Total Adj. Sales Price	\$72,500	Wgt. Mean	133.32
Total Assessed Value	\$96,660	Average Assessed Value of the Base	\$161,058
Avg. Adj. Sales Price	\$24,167	Avg. Assessed Value	\$32,220

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-8.47 to 250.65
% of Value of the Class of all Real Property Value in the County	2.03
% of Records Sold in the Study Period	4.92
% of Value Sold in the Study Period	0.98

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	2	100	135.54
2020	2	100	90.95
2019	5	100	99.99
2018	5	100	99.99

**43 Hayes**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 14  
Total Sales Price : 562,000  
Total Adj. Sales Price : 562,000  
Total Assessed Value : 582,065  
Avg. Adj. Sales Price : 40,143  
Avg. Assessed Value : 41,576

MEDIAN : 105  
WGT. MEAN : 104  
MEAN : 122  
COD : 32.70  
PRD : 117.34

COV : 41.86  
STD : 50.87  
Avg. Abs. Dev : 34.49  
MAX Sales Ratio : 238.73  
MIN Sales Ratio : 47.03

95% Median C.I. : 92.25 to 140.83  
95% Wgt. Mean C.I. : 83.69 to 123.46  
95% Mean C.I. : 92.16 to 150.90

Printed:3/22/2022 5:42:26PM

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-19 To 31-DEC-19	1	238.73	238.73	238.73	00.00	100.00	238.73	238.73	N/A	13,000	31,035
01-JAN-20 To 31-MAR-20	2	130.06	130.06	132.46	07.40	98.19	120.44	139.67	N/A	24,000	31,790
01-APR-20 To 30-JUN-20	2	101.59	101.59	101.65	00.11	99.94	101.48	101.69	N/A	48,500	49,300
01-JUL-20 To 30-SEP-20	2	105.47	105.47	105.96	03.38	99.54	101.91	109.02	N/A	79,000	83,708
01-OCT-20 To 31-DEC-20	2	136.55	136.55	136.94	03.13	99.72	132.27	140.83	N/A	24,750	33,893
01-JAN-21 To 31-MAR-21	1	71.30	71.30	71.30	00.00	100.00	71.30	71.30	N/A	72,500	51,695
01-APR-21 To 30-JUN-21	1	211.21	211.21	211.21	00.00	100.00	211.21	211.21	N/A	12,000	25,345
01-JUL-21 To 30-SEP-21	3	92.25	77.64	68.40	16.85	113.51	47.03	93.65	N/A	37,333	25,537
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	7	109.02	130.42	114.12	25.39	114.28	101.48	238.73	101.48 to 238.73	45,143	51,519
01-OCT-20 To 30-SEP-21	7	93.65	112.65	90.01	41.75	125.15	47.03	211.21	47.03 to 211.21	35,143	31,634
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	8	114.73	118.41	112.73	12.98	105.04	101.48	140.83	101.48 to 140.83	44,063	49,673
<u>ALL</u>	14	105.47	121.53	103.57	32.70	117.34	47.03	238.73	92.25 to 140.83	40,143	41,576

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	7	101.91	119.53	102.64	28.25	116.46	71.30	238.73	71.30 to 238.73	52,643	54,032
2	6	116.88	120.85	99.05	34.73	122.01	47.03	211.21	47.03 to 211.21	27,250	26,990
4	1	139.67	139.67	139.67	00.00	100.00	139.67	139.67	N/A	30,000	41,900
<u>ALL</u>	14	105.47	121.53	103.57	32.70	117.34	47.03	238.73	92.25 to 140.83	40,143	41,576

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	14	105.47	121.53	103.57	32.70	117.34	47.03	238.73	92.25 to 140.83	40,143	41,576
06											
07											
<u>ALL</u>	14	105.47	121.53	103.57	32.70	117.34	47.03	238.73	92.25 to 140.83	40,143	41,576

**43 Hayes**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 14  
Total Sales Price : 562,000  
Total Adj. Sales Price : 562,000  
Total Assessed Value : 582,065  
Avg. Adj. Sales Price : 40,143  
Avg. Assessed Value : 41,576

MEDIAN : 105  
WGT. MEAN : 104  
MEAN : 122  
COD : 32.70  
PRD : 117.34

COV : 41.86  
STD : 50.87  
Avg. Abs. Dev : 34.49  
MAX Sales Ratio : 238.73  
MIN Sales Ratio : 47.03

95% Median C.I. : 92.25 to 140.83  
95% Wgt. Mean C.I. : 83.69 to 123.46  
95% Mean C.I. : 92.16 to 150.90

Printed:3/22/2022 5:42:26PM

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	224.97	224.97	225.52	06.12	99.76	211.21	238.73	N/A	12,500	28,190
Less Than 30,000	7	132.27	148.17	138.61	29.87	106.90	92.25	238.73	92.25 to 238.73	19,214	26,634
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	14	105.47	121.53	103.57	32.70	117.34	47.03	238.73	92.25 to 140.83	40,143	41,576
Greater Than 14,999	12	101.80	104.30	97.89	19.38	106.55	47.03	140.83	92.25 to 132.27	44,750	43,807
Greater Than 29,999	7	101.69	94.90	92.55	19.47	102.54	47.03	139.67	47.03 to 139.67	61,071	56,519
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	224.97	224.97	225.52	06.12	99.76	211.21	238.73	N/A	12,500	28,190
15,000 TO 29,999	5	120.44	117.45	118.77	13.18	98.89	92.25	140.83	N/A	21,900	26,011
30,000 TO 59,999	2	116.66	116.66	116.66	19.72	100.00	93.65	139.67	N/A	30,000	34,998
60,000 TO 99,999	5	101.69	86.19	88.61	18.21	97.27	47.03	109.02	N/A	73,500	65,127
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>14</b>	<b>105.47</b>	<b>121.53</b>	<b>103.57</b>	<b>32.70</b>	<b>117.34</b>	<b>47.03</b>	<b>238.73</b>	<b>92.25 to 140.83</b>	<b>40,143</b>	<b>41,576</b>

**43 Hayes**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**  
Qualified  
Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 3  
Total Sales Price : 72,500  
Total Adj. Sales Price : 72,500  
Total Assessed Value : 96,660  
Avg. Adj. Sales Price : 24,167  
Avg. Assessed Value : 32,220

MEDIAN : 106  
WGT. MEAN : 133  
MEAN : 121  
COD : 31.78  
PRD : 90.83

COV : 43.07  
STD : 52.15  
Avg. Abs. Dev : 33.63  
MAX Sales Ratio : 179.17  
MIN Sales Ratio : 78.27

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -8.47 to 250.65

Printed:3/22/2022 5:42:27PM

<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	105.83	105.83	105.83	00.00	100.00	105.83	105.83	N/A	35,000	37,040
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	179.17	179.17	179.17	00.00	100.00	179.17	179.17	N/A	30,000	53,750
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	7,500	5,870
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	1	105.83	105.83	105.83	00.00	100.00	105.83	105.83	N/A	35,000	37,040
01-OCT-19 To 30-SEP-20	1	179.17	179.17	179.17	00.00	100.00	179.17	179.17	N/A	30,000	53,750
01-OCT-20 To 30-SEP-21	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	7,500	5,870
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	2	142.50	142.50	139.68	25.73	102.02	105.83	179.17	N/A	32,500	45,395
01-JAN-20 To 31-DEC-20	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	7,500	5,870
<u>ALL</u>	3	105.83	121.09	133.32	31.78	90.83	78.27	179.17	N/A	24,167	32,220

<b>VALUATION GROUP</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	3	105.83	121.09	133.32	31.78	90.83	78.27	179.17	N/A	24,167	32,220
<u>ALL</u>	3	105.83	121.09	133.32	31.78	90.83	78.27	179.17	N/A	24,167	32,220

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	3	105.83	121.09	133.32	31.78	90.83	78.27	179.17	N/A	24,167	32,220
04											
<u>ALL</u>	3	105.83	121.09	133.32	31.78	90.83	78.27	179.17	N/A	24,167	32,220

**43 Hayes**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 3  
Total Sales Price : 72,500  
Total Adj. Sales Price : 72,500  
Total Assessed Value : 96,660  
Avg. Adj. Sales Price : 24,167  
Avg. Assessed Value : 32,220

MEDIAN : 106  
WGT. MEAN : 133  
MEAN : 121  
COD : 31.78  
PRD : 90.83

COV : 43.07  
STD : 52.15  
Avg. Abs. Dev : 33.63  
MAX Sales Ratio : 179.17  
MIN Sales Ratio : 78.27

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -8.47 to 250.65

Printed:3/22/2022 5:42:27PM

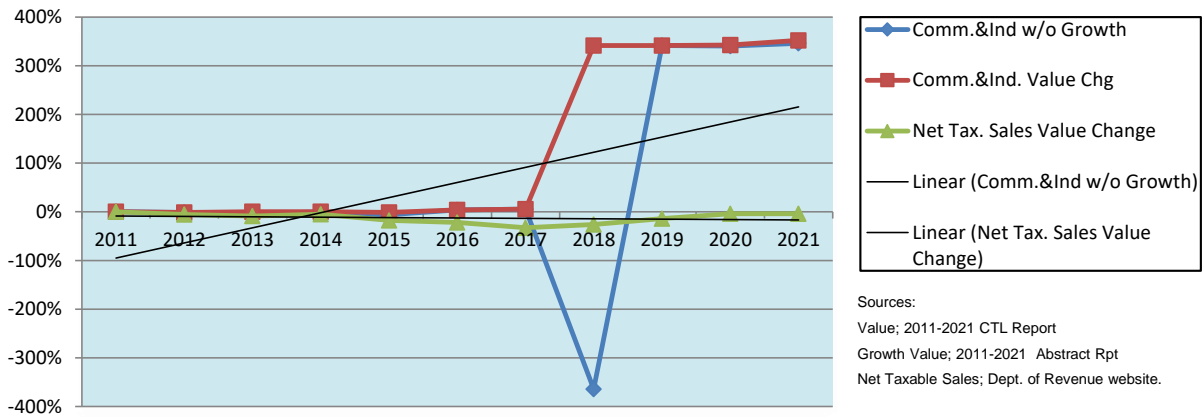
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	7,500	5,870
Less Than 30,000	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	7,500	5,870
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	3	105.83	121.09	133.32	31.78	90.83	78.27	179.17	N/A	24,167	32,220
Greater Than 14,999	2	142.50	142.50	139.68	25.73	102.02	105.83	179.17	N/A	32,500	45,395
Greater Than 29,999	2	142.50	142.50	139.68	25.73	102.02	105.83	179.17	N/A	32,500	45,395
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	7,500	5,870
15,000 TO 29,999											
30,000 TO 59,999	2	142.50	142.50	139.68	25.73	102.02	105.83	179.17	N/A	32,500	45,395
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>3</b>	<b>105.83</b>	<b>121.09</b>	<b>133.32</b>	<b>31.78</b>	<b>90.83</b>	<b>78.27</b>	<b>179.17</b>	<b>N/A</b>	<b>24,167</b>	<b>32,220</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
106	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	7,500	5,870
350	2	142.50	142.50	139.68	25.73	102.02	105.83	179.17	N/A	32,500	45,395
<b>ALL</b>	<b>3</b>	<b>105.83</b>	<b>121.09</b>	<b>133.32</b>	<b>31.78</b>	<b>90.83</b>	<b>78.27</b>	<b>179.17</b>	<b>N/A</b>	<b>24,167</b>	<b>32,220</b>

### 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
2011	\$ 2,151,710	\$ 16,850	0.78%	\$ 2,134,860		\$ 1,382,831	
2012	\$ 2,125,080	\$ -	0.00%	\$ 2,125,080	-1.24%	\$ 1,309,687	-5.29%
2013	\$ 2,151,880	\$ 77,530	3.60%	\$ 2,074,350	-2.39%	\$ 1,264,203	-3.47%
2014	\$ 2,151,980	\$ 3,970	0.18%	\$ 2,148,010	-0.18%	\$ 1,310,222	3.64%
2015	\$ 2,124,625	\$ 102,105	4.81%	\$ 2,022,520	-6.02%	\$ 1,140,269	-12.97%
2016	\$ 2,239,965	\$ -	0.00%	\$ 2,239,965	5.43%	\$ 1,080,073	-5.28%
2017	\$ 2,269,563	\$ -	0.00%	\$ 2,269,563	1.32%	\$ 930,973	-13.80%
2018	\$ 9,496,603	\$ 15,178,430	159.83%	\$ (5,681,827)	-350.35%	\$ 1,023,975	9.99%
2019	\$ 9,496,603	\$ -	0.00%	\$ 9,496,603	0.00%	\$ 1,190,582	16.27%
2020	\$ 9,529,378	\$ 49,010	0.51%	\$ 9,480,368	-0.17%	\$ 1,324,547	11.25%
2021	\$ 9,732,510	\$ 133,535	1.37%	\$ 9,598,975	0.73%	\$ 1,324,521	0.00%
<b>Ann %chg</b>	<b>16.29%</b>			<b>Average</b>	<b>-35.29%</b>	<b>-0.43%</b>	<b>0.03%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-1.24%	-1.24%	-5.29%
2013	-3.60%	0.01%	-8.58%
2014	-0.17%	0.01%	-5.25%
2015	-6.00%	-1.26%	-17.54%
2016	4.10%	4.10%	-21.89%
2017	5.48%	5.48%	-32.68%
2018	-364.06%	341.35%	-25.95%
2019	341.35%	341.35%	-13.90%
2020	340.60%	342.87%	-4.21%
2021	346.11%	352.32%	-4.22%

County Number	43
County Name	Hayes

**43 Hayes**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 56  
Total Sales Price : 23,225,297  
Total Adj. Sales Price : 23,225,297  
Total Assessed Value : 16,915,015  
Avg. Adj. Sales Price : 414,737  
Avg. Assessed Value : 302,054

MEDIAN : 72  
WGT. MEAN : 73  
MEAN : 76  
COD : 18.32  
PRD : 104.42

COV : 25.18  
STD : 19.15  
Avg. Abs. Dev : 13.17  
MAX Sales Ratio : 134.57  
MIN Sales Ratio : 51.42

95% Median C.I. : 68.25 to 75.25  
95% Wgt. Mean C.I. : 66.07 to 79.59  
95% Mean C.I. : 71.03 to 81.07

Printed:3/22/2022 5:42:27PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	5	64.76	75.42	70.91	19.87	106.36	59.59	114.11	N/A	705,600	500,316
01-JAN-19 To 31-MAR-19	4	68.05	69.36	69.81	04.89	99.36	65.35	75.99	N/A	188,750	131,760
01-APR-19 To 30-JUN-19	4	68.67	76.30	70.06	12.45	108.91	67.64	100.22	N/A	546,685	383,025
01-JUL-19 To 30-SEP-19	2	99.76	99.76	76.23	27.48	130.87	72.35	127.16	N/A	282,500	215,340
01-OCT-19 To 31-DEC-19	4	88.98	90.19	82.64	15.07	109.14	76.30	106.49	N/A	273,913	226,356
01-JAN-20 To 31-MAR-20	5	80.34	77.74	75.71	07.90	102.68	67.36	86.87	N/A	608,480	460,698
01-APR-20 To 30-JUN-20	4	84.81	93.59	115.96	20.30	80.71	72.76	131.99	N/A	290,000	336,296
01-JUL-20 To 30-SEP-20	2	57.51	57.51	56.89	01.30	101.09	56.76	58.25	N/A	1,385,750	788,380
01-OCT-20 To 31-DEC-20	6	70.00	69.52	66.76	11.59	104.13	53.45	89.09	53.45 to 89.09	149,795	99,997
01-JAN-21 To 31-MAR-21	9	73.14	76.19	76.29	23.07	99.87	53.15	134.57	53.53 to 87.52	443,957	338,698
01-APR-21 To 30-JUN-21	7	61.74	64.31	62.09	15.92	103.58	51.42	83.80	51.42 to 83.80	316,935	196,789
01-JUL-21 To 30-SEP-21	4	71.95	76.95	76.08	14.07	101.14	65.01	98.89	N/A	252,019	191,744
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	15	69.38	77.28	70.95	17.02	108.92	59.59	127.16	65.35 to 75.99	468,983	332,760
01-OCT-19 To 30-SEP-20	15	79.98	82.59	75.98	16.63	108.70	56.76	131.99	70.95 to 89.63	537,970	408,724
01-OCT-20 To 30-SEP-21	26	69.66	71.57	71.33	17.73	100.34	51.42	134.57	61.74 to 74.46	312,346	222,798
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	14	74.17	81.63	73.77	17.85	110.65	65.35	127.16	67.64 to 100.70	328,742	242,518
01-JAN-20 To 31-DEC-20	17	72.11	76.19	74.00	16.70	102.96	53.45	131.99	62.44 to 86.87	463,098	342,671
<u>ALL</u>	56	71.89	76.05	72.83	18.32	104.42	51.42	134.57	68.25 to 75.25	414,737	302,054

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	56	71.89	76.05	72.83	18.32	104.42	51.42	134.57	68.25 to 75.25	414,737	302,054
<u>ALL</u>	56	71.89	76.05	72.83	18.32	104.42	51.42	134.57	68.25 to 75.25	414,737	302,054



**43 Hayes**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 56  
 Total Sales Price : 23,225,297  
 Total Adj. Sales Price : 23,225,297  
 Total Assessed Value : 16,915,015  
 Avg. Adj. Sales Price : 414,737  
 Avg. Assessed Value : 302,054

MEDIAN : 72  
 WGT. MEAN : 73  
 MEAN : 76  
 COD : 18.32  
 PRD : 104.42

COV : 25.18  
 STD : 19.15  
 Avg. Abs. Dev : 13.17  
 MAX Sales Ratio : 134.57  
 MIN Sales Ratio : 51.42

95% Median C.I. : 68.25 to 75.25  
 95% Wgt. Mean C.I. : 66.07 to 79.59  
 95% Mean C.I. : 71.03 to 81.07

Printed:3/22/2022 5:42:27PM

**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
<b>Irrigated</b>											
County	2	94.17	94.17	84.43	21.17	111.54	74.23	114.11	N/A	719,000	607,070
1	2	94.17	94.17	84.43	21.17	111.54	74.23	114.11	N/A	719,000	607,070
<b>Dry</b>											
County	14	68.15	69.66	65.61	19.97	106.17	51.42	106.49	53.96 to 89.63	219,471	144,002
1	14	68.15	69.66	65.61	19.97	106.17	51.42	106.49	53.96 to 89.63	219,471	144,002
<b>Grass</b>											
County	14	68.49	72.32	69.19	12.13	104.52	53.15	127.16	64.76 to 75.99	214,042	148,106
1	14	68.49	72.32	69.19	12.13	104.52	53.15	127.16	64.76 to 75.99	214,042	148,106
<b>ALL</b>	<b>56</b>	<b>71.89</b>	<b>76.05</b>	<b>72.83</b>	<b>18.32</b>	<b>104.42</b>	<b>51.42</b>	<b>134.57</b>	<b>68.25 to 75.25</b>	<b>414,737</b>	<b>302,054</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	11	69.47	74.06	68.88	18.44	107.52	53.53	114.11	56.76 to 87.52	890,945	613,705
1	11	69.47	74.06	68.88	18.44	107.52	53.53	114.11	56.76 to 87.52	890,945	613,705
<b>Dry</b>											
County	16	71.31	73.51	68.18	21.88	107.82	51.42	106.49	54.44 to 98.89	207,288	141,320
1	16	71.31	73.51	68.18	21.88	107.82	51.42	106.49	54.44 to 98.89	207,288	141,320
<b>Grass</b>											
County	19	69.38	73.87	69.98	12.47	105.56	53.15	127.16	66.72 to 76.30	245,123	171,533
1	19	69.38	73.87	69.98	12.47	105.56	53.15	127.16	66.72 to 76.30	245,123	171,533
<b>ALL</b>	<b>56</b>	<b>71.89</b>	<b>76.05</b>	<b>72.83</b>	<b>18.32</b>	<b>104.42</b>	<b>51.42</b>	<b>134.57</b>	<b>68.25 to 75.25</b>	<b>414,737</b>	<b>302,054</b>

## Hayes County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hayes	1	2,930	2,930	2,825	2,825	2,720	2,720	2,625	2,625	<b>2,832</b>
Perkins	1	3,382	3,399	2,932	3,296	3,262	2,965	3,185	3,171	<b>3,313</b>
Lincoln	3	3,497	3,490	3,500	3,487	3,458	3,353	3,473	3,449	<b>3,465</b>
Lincoln	4	2,790	2,768	2,278	2,703	2,790	2,790	2,496	2,604	<b>2,704</b>
Frontier	1	3,025	3,021	2,948	2,973	2,925	2,925	2,870	2,822	<b>2,995</b>
Red Willow	1	2,975	2,975	2,809	2,746	2,645	1,571	2,252	2,227	<b>2,898</b>
Hitchcock	1	2,480	2,480	2,355	2,355	2,275	2,275	2,195	2,195	<b>2,448</b>
Dundy	1	3,175	3,001	2,422	3,174	3,150	2,691	3,160	2,965	<b>3,132</b>
Chase	1	3,650	3,650	3,550	3,550	3,445	3,445	3,445	3,445	<b>3,566</b>

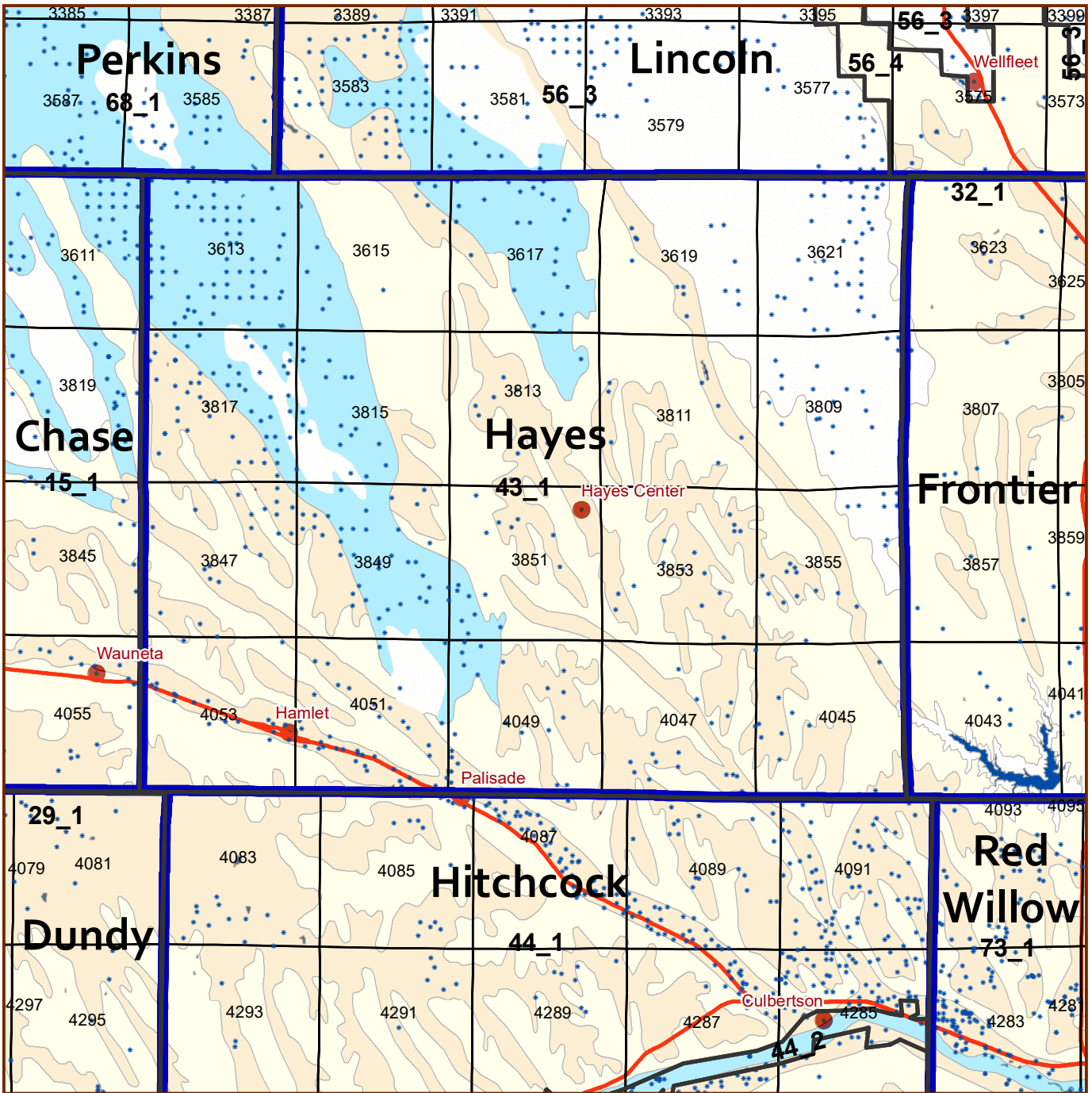
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hayes	1	n/a	895	805	805	780	780	735	735	<b>863</b>
Perkins	1	n/a	995	995	930	930	n/a	875	875	<b>962</b>
Lincoln	3	n/a	1,020	1,020	1,020	1,020	1,020	1,020	1,020	<b>1,020</b>
Lincoln	4	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	<b>1,250</b>
Frontier	1	1,235	1,235	1,185	1,185	1,135	n/a	1,085	1,085	<b>1,212</b>
Red Willow	1	1,270	1,270	1,225	1,225	1,135	1,135	1,060	1,060	<b>1,242</b>
Hitchcock	1	1,130	1,130	1,055	1,055	985	985	875	875	<b>1,098</b>
Dundy	1	n/a	1,280	n/a	855	855	n/a	855	855	<b>1,091</b>
Chase	1	n/a	1,320	1,155	1,155	1,020	n/a	970	970	<b>1,234</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hayes	1	515	515	n/a	515	515	515	515	515	<b>515</b>
Perkins	1	585	n/a	n/a	585	n/a	585	585	585	<b>585</b>
Lincoln	3	598	600	600	600	600	575	575	575	<b>577</b>
Lincoln	4	625	625	625	625	625	585	585	585	<b>622</b>
Frontier	1	605	605	605	n/a	605	605	605	605	<b>605</b>
Red Willow	1	1,005	870	661	649	645	653	656	748	<b>696</b>
Hitchcock	1	585	585	585	585	n/a	585	585	585	<b>585</b>
Dundy	1	535	535	n/a	535	n/a	535	535	535	<b>535</b>
Chase	1	659	n/a	918	818	n/a	668	647	647	<b>662</b>

County	Mkt Area	CRP	TIMBER	WASTE
Hayes	1	683	n/a	25
Perkins	1	577	n/a	80
Lincoln	3	n/a	n/a	324
Lincoln	4	n/a	n/a	306
Frontier	1	1,105	n/a	n/a
Red Willow	1	1,223	0	25
Hitchcock	1	1,176	n/a	n/a
Dundy	1	n/a	n/a	50
Chase	1	717	n/a	20

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# HAYES COUNTY



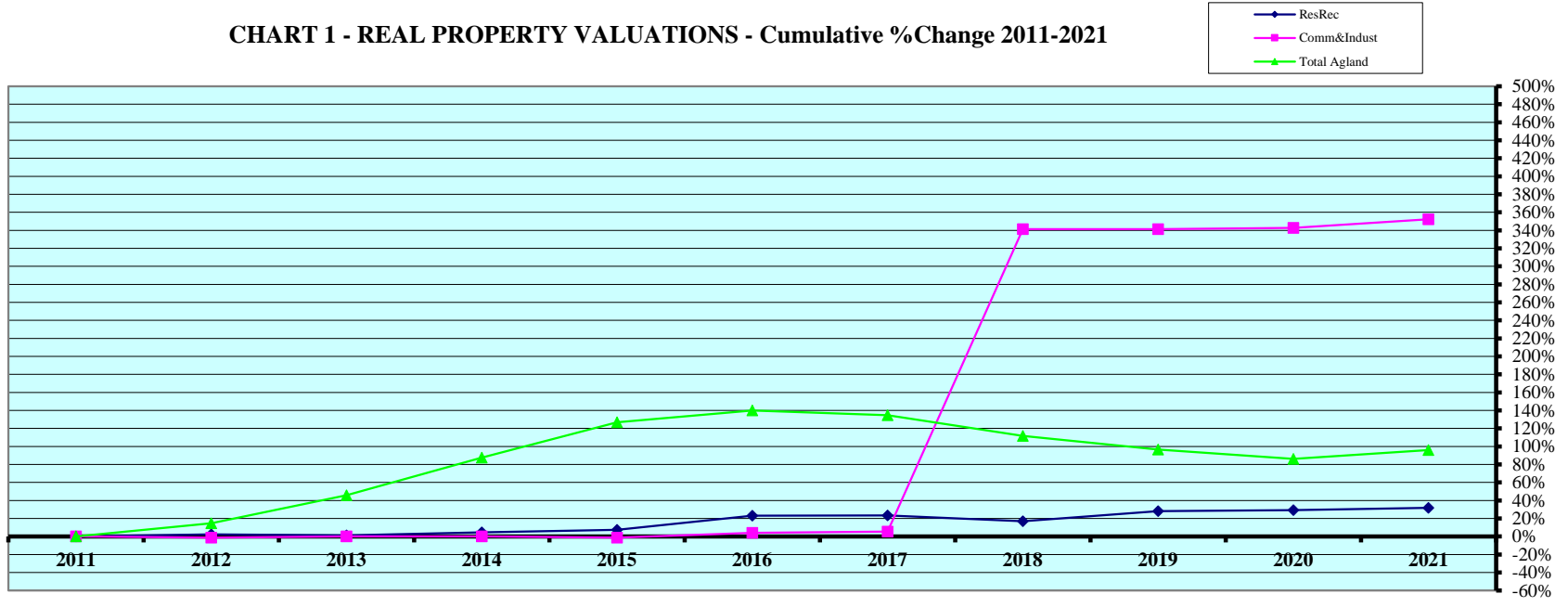
**Legend**

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

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	8,776,645	-	-	-	2,151,710	-	-	-	205,609,590	-	-	-
2012	8,992,496	215,851	2.46%	2.46%	2,125,080	-26,630	-1.24%	-1.24%	235,820,890	30,211,300	14.69%	14.69%
2013	8,873,730	-118,766	-1.32%	1.11%	2,151,880	26,800	1.26%	0.01%	299,688,520	63,867,630	27.08%	45.76%
2014	9,189,579	315,849	3.56%	4.70%	2,151,980	100	0.00%	0.01%	385,807,875	86,119,355	28.74%	87.64%
2015	9,433,532	243,953	2.65%	7.48%	2,124,625	-27,355	-1.27%	-1.26%	466,606,880	80,799,005	20.94%	126.94%
2016	10,809,705	1,376,173	14.59%	23.16%	2,239,965	115,340	5.43%	4.10%	493,290,281	26,683,401	5.72%	139.92%
2017	10,820,030	10,325	0.10%	23.28%	2,269,563	29,598	1.32%	5.48%	482,461,115	-10,829,166	-2.20%	134.65%
2018	10,254,155	-565,875	-5.23%	16.83%	9,496,603	7,227,040	318.43%	341.35%	435,472,405	-46,988,710	-9.74%	111.80%
2019	11,237,755	983,600	9.59%	28.04%	9,496,603	0	0.00%	341.35%	403,933,340	-31,539,065	-7.24%	96.46%
2020	11,352,285	114,530	1.02%	29.35%	9,529,378	32,775	0.35%	342.87%	382,641,840	-21,291,500	-5.27%	86.10%
2021	11,568,399	216,114	1.90%	31.81%	9,732,510	203,132	2.13%	352.32%	403,242,360	20,600,520	5.38%	96.12%

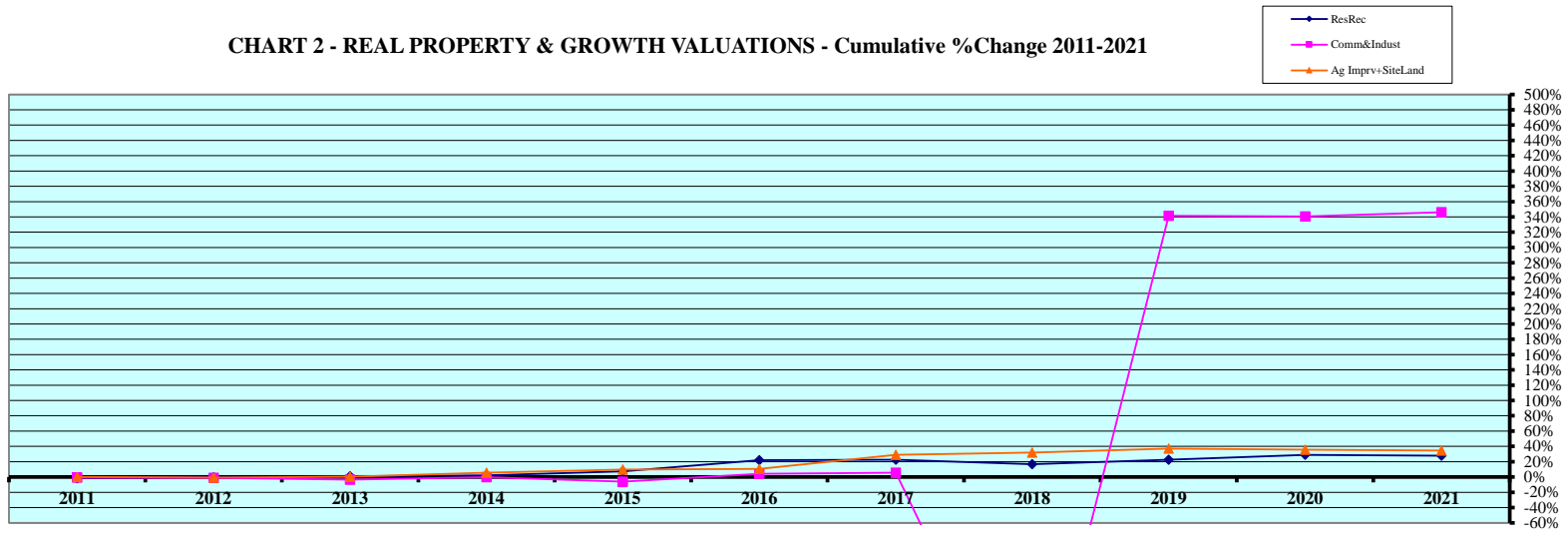
Rate Annual %chg: Residential & Recreational **2.80%** Commercial & Industrial **16.29%** Agricultural Land **6.97%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2011	8,776,645	147,566	1.68%	8,629,079	-	-1.68%	2,151,710	16,850	0.78%	2,134,860	-	-0.78%	
2012	8,992,496	246,739	2.74%	8,745,757	-0.35%	-0.35%	2,125,080	0	0.00%	2,125,080	-1.24%	-1.24%	
2013	8,873,730	18,748	0.21%	8,854,982	-1.53%	0.89%	2,151,880	77,530	3.60%	2,074,350	-2.39%	-3.60%	
2014	9,189,579	228,800	2.49%	8,960,779	0.98%	2.10%	2,151,980	3,970	0.18%	2,148,010	-0.18%	-0.17%	
2015	9,433,532	20,525	0.22%	9,413,007	2.43%	7.25%	2,124,625	102,105	4.81%	2,022,520	-6.02%	-6.00%	
2016	10,809,705	104,210	0.96%	10,705,495	13.48%	21.98%	2,239,965	0	0.00%	2,239,965	5.43%	4.10%	
2017	10,820,030	51,875	0.48%	10,768,155	-0.38%	22.69%	2,269,563	0	0.00%	2,269,563	1.32%	5.48%	
2018	10,254,155	15,190	0.15%	10,238,965	-5.37%	16.66%	9,496,603	15,178,430	159.83%	-5,681,827	-350.35%	-364.06%	
2019	11,237,755	483,375	4.30%	10,754,380	4.88%	22.53%	9,496,603	0	0.00%	9,496,603	0.00%	341.35%	
2020	11,352,285	40,620	0.36%	11,311,665	0.66%	28.88%	9,529,378	49,010	0.51%	9,480,368	-0.17%	340.60%	
2021	11,568,399	352,300	3.05%	11,216,099	-1.20%	27.79%	9,732,510	133,535	1.37%	9,598,975	0.73%	346.11%	
Rate Ann%chg	2.80%			Resid & Recreat w/o growth			16.29%			C & I w/o growth			-35.29%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	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
2011	11,800,440	11,082,385	22,882,825	625,450	2.73%	22,257,375	--	--
2012	11,701,050	11,290,295	22,991,345	286,070	1.24%	22,705,275	-0.78%	-0.78%
2013	12,268,740	11,889,490	24,158,230	1,177,261	4.87%	22,980,969	-0.05%	0.43%
2014	12,735,335	12,510,825	25,246,160	1,057,658	4.19%	24,188,502	0.13%	5.71%
2015	12,913,653	12,766,066	25,679,719	595,865	2.32%	25,083,854	-0.64%	9.62%
2016	12,654,883	13,197,418	25,852,301	545,476	2.11%	25,306,825	-1.45%	10.59%
2017	16,469,860	13,939,330	30,409,190	860,535	2.83%	29,548,655	14.30%	29.13%
2018	16,652,240	13,987,745	30,639,985	464,225	1.52%	30,175,760	-0.77%	31.87%
2019	17,385,865	14,185,560	31,571,425	191,620	0.61%	31,379,805	2.41%	37.13%
2020	16,951,560	14,139,255	31,090,815	50,000	0.16%	31,040,815	-1.68%	35.65%
2021	16,860,455	14,412,845	31,273,300	466,280	1.49%	30,807,020	-0.91%	34.63%
Rate Ann%chg	3.63%	2.66%	3.17%	Ag Imprv+Site w/o growth			1.06%	

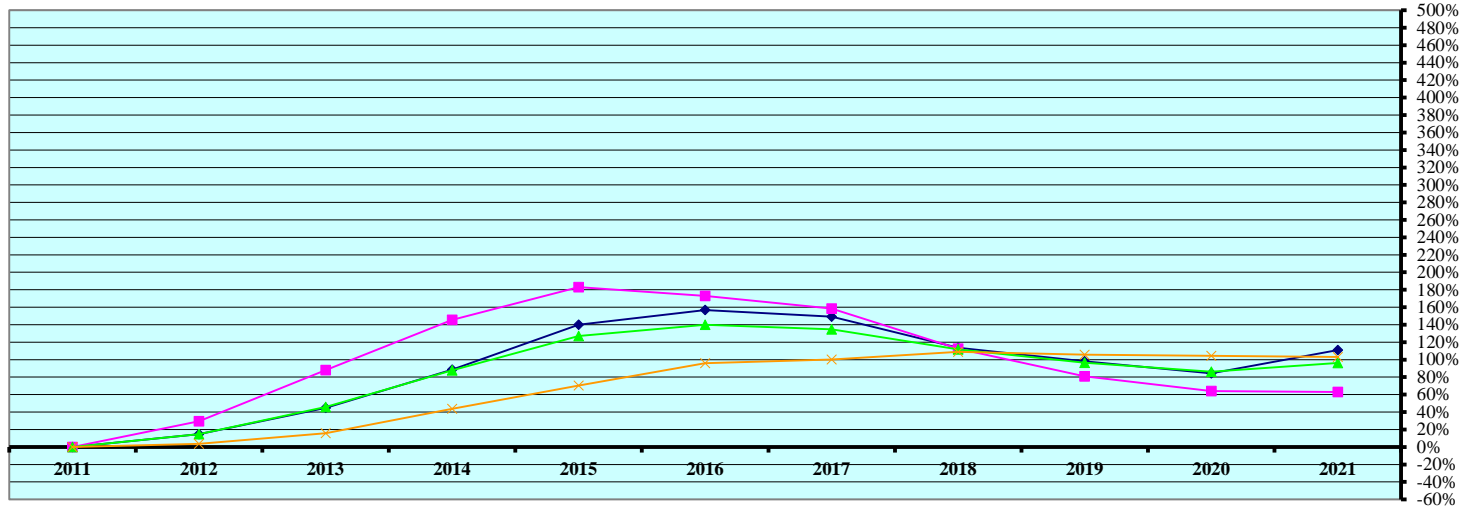
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 43  
County HAYES

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



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
2011	81,602,980	-	-	-	52,772,730	-	-	-	71,220,700	-	-	-
2012	93,622,055	12,019,075	14.73%	14.73%	68,319,785	15,547,055	29.46%	29.46%	73,866,045	2,645,345	3.71%	3.71%
2013	118,076,305	24,454,250	26.12%	44.70%	99,197,110	30,877,325	45.20%	87.97%	82,402,100	8,536,055	11.56%	15.70%
2014	153,917,495	35,841,190	30.35%	88.62%	129,507,400	30,310,290	30.56%	145.41%	102,362,135	19,960,035	24.22%	43.73%
2015	195,864,390	41,946,895	27.25%	140.02%	149,360,835	19,853,435	15.33%	183.03%	121,337,765	18,975,630	18.54%	70.37%
2016	209,523,810	13,659,420	6.97%	156.76%	144,099,135	-5,261,700	-3.52%	173.06%	139,523,965	18,186,200	14.99%	95.90%
2017	203,277,610	-6,246,200	-2.98%	149.11%	136,447,150	-7,651,985	-5.31%	158.56%	142,548,840	3,024,875	2.17%	100.15%
2018	174,234,345	-29,043,265	-14.29%	113.51%	112,161,600	-24,285,550	-17.80%	112.54%	148,802,325	6,253,485	4.39%	108.93%
2019	161,690,725	-12,543,620	-7.20%	98.14%	95,406,725	-16,754,875	-14.94%	80.79%	146,560,820	-2,241,505	-1.51%	105.78%
2020	150,329,410	-11,361,315	-7.03%	84.22%	86,529,275	-8,877,450	-9.30%	63.97%	145,492,920	-1,067,900	-0.73%	104.28%
2021	172,233,695	21,904,285	14.57%	111.06%	86,047,595	-481,680	-0.56%	63.05%	144,670,820	-822,100	-0.57%	103.13%

Rate Ann.%chg: Irrigated **7.76%** Dryland **5.01%** Grassland **7.34%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	13,060	-	-	-	120	-	-	-	205,609,590	-	-	-
2012	12,885	-175	-1.34%	-1.34%	120	0	0.00%	0.00%	235,820,890	30,211,300	14.69%	14.69%
2013	12,885	0	0.00%	-1.34%	120	0	0.00%	0.00%	299,688,520	63,867,630	27.08%	45.76%
2014	9,550	-3,335	-25.88%	-26.88%	11,295	11,175	9312.50%	9312.50%	385,807,875	86,119,355	28.74%	87.64%
2015	17,470	7,920	82.93%	33.77%	26,420	15,125	133.91%	21916.67%	466,606,880	80,799,005	20.94%	126.94%
2016	9,761	-7,709	-44.13%	-25.26%	133,610	107,190	405.72%	111241.67%	493,290,281	26,683,401	5.72%	139.92%
2017	2,445	-7,316	-74.95%	-81.28%	185,070	51,460	38.52%	154125.00%	482,461,115	-10,829,166	-2.20%	134.65%
2018	1,690	-755	-30.88%	-87.06%	272,445	87,375	47.21%	226937.50%	435,472,405	-46,988,710	-9.74%	111.80%
2019	1,690	0	0.00%	-87.06%	273,380	935	0.34%	227716.67%	403,933,340	-31,539,065	-7.24%	96.46%
2020	16,855	15,165	897.34%	29.06%	273,380	0	0.00%	227716.67%	382,641,840	-21,291,500	-5.27%	86.10%
2021	16,855	0	0.00%	29.06%	273,395	15	0.01%	227729.17%	403,242,360	20,600,520	5.38%	96.12%

Cnty# **43** Rate Ann.%chg: Total Agric Land **6.97%**  
 County **HAYES**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	CmltV%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	CmltV%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	CmltV%chg AvgVal/Acre
2011	72,044,920	66,330	1,086			48,526,165	122,358	397			81,700,995	133,333	613		
2012	81,629,380	67,489	1,210	11.36%	11.36%	52,712,800	121,264	435	9.61%	9.61%	89,688,965	135,300	663	8.18%	9.46%
2013	93,736,845	67,465	1,389	14.87%	27.92%	68,287,125	121,412	562	29.39%	41.82%	89,574,800	130,628	686	3.44%	13.24%
2014	117,841,705	67,405	1,748	25.83%	60.96%	100,391,255	121,470	826	46.94%	108.39%	97,239,960	127,646	762	11.09%	25.80%
2015	153,738,415	67,366	2,282	30.54%	110.11%	133,390,660	115,077	1,159	40.25%	192.28%	128,539,130	127,483	1,008	32.36%	66.50%
2016	194,031,675	67,238	2,886	26.45%	165.68%	150,450,715	111,411	1,350	16.50%	240.50%	149,636,865	127,257	1,176	16.62%	94.17%
2017	208,782,060	68,962	3,028	4.91%	178.74%	144,951,840	109,072	1,329	-1.59%	235.09%	164,929,515	127,713	1,291	9.83%	113.25%
2018	203,251,635	68,715	2,958	-2.30%	172.33%	136,708,820	103,857	1,316	-0.95%	231.91%	174,353,050	127,360	1,369	6.01%	126.06%
2019	173,874,695	68,831	2,526	-14.60%	132.57%	114,815,360	102,780	1,117	-15.13%	181.68%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	161,707,580	68,818	2,350	-6.98%	116.34%	95,425,935	100,328	951	-14.86%	139.83%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	150,329,410	69,123	2,175	-7.45%	100.23%	86,529,275	100,339	862	-9.33%	117.44%	145,492,925	276,369	526	-59.17%	-14.09%

Rate Annual %chg Average Value/Acre: 7.19%

8.08%

-1.51%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	CmltV%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	CmltV%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	CmltV%chg AvgVal/Acre
2011	5,215	521	10			120	12	10			185,269,455	453,247	409		
2012	13,060	521	25	150.43%	150.43%	120	12	10	0.00%	0.00%	205,614,995	453,211	454	10.99%	10.99%
2013	13,060	521	25	0.00%	150.43%	120	12	10	0.00%	0.00%	235,897,015	453,196	521	14.73%	27.34%
2014	12,885	514	25	0.00%	150.44%	120	12	10	0.00%	0.00%	235,897,015	453,182	662	27.19%	61.96%
2015	12,735	508	25	0.00%	150.44%	2,450	5	490	4800.00%	4800.00%	387,148,425	453,451	854	28.97%	108.87%
2016	9,125	364	25	0.06%	150.60%	16,075	33	490	0.02%	4800.91%	465,446,635	451,890	1,030	20.64%	151.98%
2017	10,046	178	56	124.87%	463.51%	113,560	232	490	-0.01%	4800.53%	493,331,081	449,499	1,098	6.55%	168.50%
2018	2,445	98	25	-55.62%	150.06%	185,070	378	490	0.00%	4800.31%	482,527,235	447,634	1,078	-1.78%	163.71%
2019	1,690	68	25	-0.27%	149.39%	274,375	560	490	0.00%	4800.25%	435,575,550	447,080	974	-9.62%	138.35%
2020	1,690	68	25	0.00%	149.39%	272,445	556	490	0.00%	4800.18%	403,951,550	447,081	904	-7.26%	121.04%
2021	16,855	674	25	0.28%	150.10%	273,380	558	490	0.00%	4800.16%	382,641,845	447,063	856	-5.27%	109.39%

43  
**HAYES**

Rate Annual %chg Average Value/Acre: 7.67%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

**CHART 4**

CHART 5 - 2021 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
856	HAYES	25,114,782	3,207,822	5,968,184	11,568,399	9,732,510	0	0	403,242,360	16,908,950	14,412,080	197,960	490,353,047
cnty sectorvalue % of total value:		5.12%	0.65%	1.22%	2.36%	1.98%			82.24%	3.45%	2.94%	0.04%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
57	HAMLET	289	64,581	316,708	691,180	307,000	0	0	17,045	0	2,780	0	1,399,583
6.66%	%sector of county sector	0.00%	2.01%	5.31%	5.97%	3.15%			0.00%		0.02%		0.29%
	%sector of municipality	0.02%	4.61%	22.63%	49.38%	21.94%			1.22%		0.20%		100.00%
214	HAYES CENTER	158,069	187,020	37,892	5,662,734	1,669,705	0	0	0	0	0	0	7,715,420
25.00%	%sector of county sector	0.63%	5.83%	0.63%	48.95%	17.16%							1.57%
	%sector of municipality	2.05%	2.42%	0.49%	73.40%	21.64%							100.00%
351	PALISADE	0	7,024	750	367,515	26,845	0	0	0	0	0	0	402,134
41.00%	%sector of county sector		0.22%	0.01%	3.18%	0.28%							0.08%
	%sector of municipality		1.75%	0.19%	91.39%	6.68%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
622	Total Municipalities	158,358	258,625	355,350	6,721,429	2,003,550	0	0	17,045	0	2,780	0	9,517,137
72.66%	%all municip.sectors of cnty	0.63%	8.06%	5.95%	58.10%	20.59%			0.00%		0.02%		1.94%



**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 2,494**

**Value : 484,041,989**

**Growth 166,090**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	48	170,670	0	0	52	219,010	100	389,680	
<b>02. Res Improve Land</b>	158	657,105	0	0	48	720,150	206	1,377,255	
<b>03. Res Improvements</b>	161	6,326,364	0	0	62	4,484,645	223	10,811,009	
<b>04. Res Total</b>	209	7,154,139	0	0	114	5,423,805	323	12,577,944	0
<b>% of Res Total</b>	64.71	56.88	0.00	0.00	35.29	43.12	12.95	2.60	0.00
<b>05. Com UnImp Land</b>	13	34,820	0	0	1	1,090	14	35,910	
<b>06. Com Improve Land</b>	35	119,380	0	0	10	87,430	45	206,810	
<b>07. Com Improvements</b>	36	1,917,355	0	0	11	7,664,440	47	9,581,795	
<b>08. Com Total</b>	49	2,071,555	0	0	12	7,752,960	61	9,824,515	51,200
<b>% of Com Total</b>	80.33	21.09	0.00	0.00	19.67	78.91	2.45	2.03	30.83
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	209	7,154,139	0	0	114	5,423,805	323	12,577,944	0
<b>% of Res &amp; Rec Total</b>	64.71	56.88	0.00	0.00	35.29	43.12	12.95	2.60	0.00
<b>Com &amp; Ind Total</b>	49	2,071,555	0	0	12	7,752,960	61	9,824,515	51,200
<b>% of Com &amp; Ind Total</b>	80.33	21.09	0.00	0.00	19.67	78.91	2.45	2.03	30.83
<b>17. Taxable Total</b>	258	9,225,694	0	0	126	13,176,765	384	22,402,459	51,200
<b>% of Taxable Total</b>	67.19	41.18	0.00	0.00	32.81	58.82	15.40	4.63	30.83

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	12	631,240	12	631,240	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	12	631,240	12	631,240	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	42	0	47	89

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,643	312,041,005	1,643	312,041,005
28. Ag-Improved Land	1	17,695	0	0	443	119,889,920	444	119,907,615
29. Ag Improvements	1	2,130	0	0	454	29,057,540	455	29,059,670

30. Ag Total				2,098	461,008,290
--------------	--	--	--	-------	-------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	650	0	0.00	0	
37. FarmSite Improvements	1	0.00	2,130	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	7.40	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	17	17.02	255,300	17	17.02	255,300	
32. HomeSite Improv Land	267	288.38	4,325,700	267	288.38	4,325,700	
33. HomeSite Improvements	273	0.00	15,992,750	273	0.00	15,992,750	0
34. HomeSite Total				<b>290</b>	<b>305.40</b>	<b>20,573,750</b>	
35. FarmSite UnImp Land	98	187.90	122,175	98	187.90	122,175	
36. FarmSite Improv Land	422	1,932.67	1,256,355	423	1,933.67	1,257,005	
37. FarmSite Improvements	446	0.00	13,064,790	447	0.00	13,066,920	114,890
38. FarmSite Total				<b>545</b>	<b>2,121.57</b>	<b>14,446,100</b>	
39. Road & Ditches	1,402	5,275.31	0	1,403	5,282.71	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>835</b>	<b>7,709.68</b>	<b>35,019,850</b>	<b>114,890</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,022.23	10.19%	20,575,150	10.55%	2,930.00
46. 1A	28,934.46	42.00%	84,778,035	43.46%	2,930.00
47. 2A1	1,012.28	1.47%	2,859,710	1.47%	2,825.02
48. 2A	7,338.98	10.65%	20,732,670	10.63%	2,825.01
49. 3A1	16,470.09	23.91%	44,798,665	22.96%	2,720.00
50. 3A	339.55	0.49%	923,605	0.47%	2,720.09
51. 4A1	6,238.81	9.06%	16,377,070	8.40%	2,625.03
52. 4A	1,535.45	2.23%	4,030,730	2.07%	2,625.11
53. Total	68,891.85	100.00%	195,075,635	100.00%	2,831.62
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	72,760.23	73.06%	65,120,245	75.79%	895.00
56. 2D1	1,950.80	1.96%	1,570,395	1.83%	805.00
57. 2D	6,064.05	6.09%	4,881,550	5.68%	805.00
58. 3D1	11,282.21	11.33%	8,800,095	10.24%	780.00
59. 3D	349.61	0.35%	272,670	0.32%	779.93
60. 4D1	3,761.73	3.78%	2,764,915	3.22%	735.01
61. 4D	3,417.25	3.43%	2,511,730	2.92%	735.01
62. Total	99,585.88	100.00%	85,921,600	100.00%	862.79
<b>Grass</b>					
63. 1G1	1,037.39	0.38%	537,450	0.37%	518.08
64. 1G	235.87	0.09%	121,475	0.08%	515.01
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	877.85	0.32%	452,665	0.31%	515.65
67. 3G1	18.80	0.01%	9,680	0.01%	514.89
68. 3G	174,960.36	63.54%	92,832,950	64.15%	530.59
69. 4G1	96,560.16	35.07%	49,897,775	34.48%	516.75
70. 4G	1,649.88	0.60%	849,685	0.59%	515.00
71. Total	275,340.31	100.00%	144,701,680	100.00%	525.54
<b>Irrigated Total</b>					
	68,891.85	15.48%	195,075,635	45.79%	2,831.62
<b>Dry Total</b>					
	99,585.88	22.38%	85,921,600	20.17%	862.79
<b>Grass Total</b>					
	275,340.31	61.87%	144,701,680	33.97%	525.54
72. Waste	673.69	0.15%	16,855	0.00%	25.02
73. Other	556.45	0.13%	272,670	0.06%	490.02
74. Exempt	2,502.09	0.56%	1,333,960	0.31%	533.14
75. Market Area Total	445,048.18	100.00%	425,988,440	100.00%	957.17

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	68,891.85	195,075,635	68,891.85	195,075,635
<b>77. Dry Land</b>	0.00	0	0.00	0	99,585.88	85,921,600	99,585.88	85,921,600
<b>78. Grass</b>	33.10	17,045	0.00	0	275,307.21	144,684,635	275,340.31	144,701,680
<b>79. Waste</b>	0.00	0	0.00	0	673.69	16,855	673.69	16,855
<b>80. Other</b>	0.00	0	0.00	0	556.45	272,670	556.45	272,670
<b>81. Exempt</b>	0.73	5,570	0.00	0	2,501.36	1,328,390	2,502.09	1,333,960
<b>82. Total</b>	<b>33.10</b>	<b>17,045</b>	<b>0.00</b>	<b>0</b>	<b>445,015.08</b>	<b>425,971,395</b>	<b>445,048.18</b>	<b>425,988,440</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	68,891.85	15.48%	195,075,635	45.79%	2,831.62
<b>Dry Land</b>	99,585.88	22.38%	85,921,600	20.17%	862.79
<b>Grass</b>	275,340.31	61.87%	144,701,680	33.97%	525.54
<b>Waste</b>	673.69	0.15%	16,855	0.00%	25.02
<b>Other</b>	556.45	0.13%	272,670	0.06%	490.02
<b>Exempt</b>	2,502.09	0.56%	1,333,960	0.31%	533.14
<b>Total</b>	<b>445,048.18</b>	<b>100.00%</b>	<b>425,988,440</b>	<b>100.00%</b>	<b>957.17</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Hamlet	25	78,530	33	123,790	33	590,190	58	792,510	0
83.2 Hayes Center	21	82,050	115	486,655	118	5,391,414	139	5,960,119	0
83.3 Palisade	1	2,100	10	46,660	10	344,760	11	393,520	0
83.4 Rural	53	227,000	48	720,150	62	4,484,645	115	5,431,795	0
84 Residential Total	100	389,680	206	1,377,255	223	10,811,009	323	12,577,944	0

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hamlet	6	14,365	9	36,200	10	395,200	16	445,765	0
85.2	Hayes Center	6	18,655	31	133,925	32	1,830,150	38	1,982,730	51,200
85.3	Palisade	1	1,800	0	0	0	0	1	1,800	0
85.4	Rural	1	1,090	5	36,685	5	7,356,445	6	7,394,220	0
86	Commercial Total	14	35,910	45	206,810	47	9,581,795	61	9,824,515	51,200



Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,024.83	0.40%	527,780	0.40%	514.99
88. 1G	235.87	0.09%	121,475	0.09%	515.01
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	874.76	0.34%	450,490	0.34%	514.99
91. 3G1	18.80	0.01%	9,680	0.01%	514.89
92. 3G	158,912.20	61.57%	81,839,845	61.57%	515.00
93. 4G1	95,393.18	36.96%	49,127,545	36.96%	515.00
94. 4G	1,649.88	0.64%	849,685	0.64%	515.00
95. Total	258,109.52	100.00%	132,926,500	100.00%	515.00
<b>CRP</b>					
96. 1C1	12.56	0.07%	9,670	0.08%	769.90
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	3.09	0.02%	2,175	0.02%	703.88
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	16,048.16	93.14%	10,993,105	93.36%	685.01
102. 4C1	1,166.98	6.77%	770,230	6.54%	660.02
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	17,230.79	100.00%	11,775,180	100.00%	683.38
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	258,109.52	93.74%	132,926,500	91.86%	515.00
CRP Total	17,230.79	6.26%	11,775,180	8.14%	683.38
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	275,340.31	100.00%	144,701,680	100.00%	525.54

**2022 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

43 Hayes

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	11,568,399	12,577,944	1,009,545	8.73%	0	8.73%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	16,908,950	20,573,750	3,664,800	21.67%	0	21.67%
<b>04. Total Residential (sum lines 1-3)</b>	<b>28,477,349</b>	<b>33,151,694</b>	<b>4,674,345</b>	<b>16.41%</b>	<b>0</b>	<b>16.41%</b>
05. Commercial	9,732,510	9,824,515	92,005	0.95%	51,200	0.42%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>9,732,510</b>	<b>9,824,515</b>	<b>92,005</b>	<b>0.95%</b>	<b>51,200</b>	<b>0.42%</b>
08. Ag-Farmsite Land, Outbuildings	14,412,080	14,446,100	34,020	0.24%	114,890	-0.56%
09. Minerals	197,960	631,240	433,280	218.87	0	218.87%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>14,610,040</b>	<b>15,077,340</b>	<b>467,300</b>	<b>3.20%</b>	<b>114,890</b>	<b>2.41%</b>
12. Irrigated	172,233,695	195,075,635	22,841,940	13.26%		
13. Dryland	86,047,595	85,921,600	-125,995	-0.15%		
14. Grassland	144,670,820	144,701,680	30,860	0.02%		
15. Wasteland	16,855	16,855	0	0.00%		
16. Other Agland	273,395	272,670	-725	-0.27%		
<b>17. Total Agricultural Land</b>	<b>403,242,360</b>	<b>425,988,440</b>	<b>22,746,080</b>	<b>5.64%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>456,062,259</b>	<b>484,041,989</b>	<b>27,979,730</b>	<b>6.14%</b>	<b>166,090</b>	<b>6.10%</b>

## 2022 Assessment Survey for Hayes County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$112,970
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$4,200
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$14,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,570
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$7,520

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

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

**D. Contracted Services**

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

**E. Appraisal /Listing Services**

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

## 2022 Residential Assessment Survey for Hayes County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The assessor and deputy assessor												
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hamlet/Palisade - very small communities with no organized market</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.	2	Hamlet/Palisade - very small communities with no organized market	4	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.	AG OB	Agricultural outbuildings	AG DW	Agricultural dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.												
2	Hamlet/Palisade - very small communities with no organized market												
4	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.												
AG OB	Agricultural outbuildings												
AG DW	Agricultural dwellings												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	Only the cost approach is used by the county when developing residential property values.												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	Yes, depreciation tables are developed using local market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>												
	Yes												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	A contract appraiser set the residential lot values. Additionally, the assessor consults with neighboring assessors regarding lot values, particularly since one town is in two different counties. Sales studies are conducted and values are applied by the square foot.												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	Rural residential sites have 25 acres or less and the values were set by market analysis. Additionally, the assessor researches costs of well drilling, septic and electricity.												
<b>8.</b>	<b>Are there form 191 applications on file?</b>												
	No												

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

Lots being held for sale or resale are valued the same as all other lots within the village that they are located.

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2016	2013	2022	2021
2	2016	2013	2022	2021
4	2016	2013	2022	2016-2022
AG OB	2016-2021			2016-2022
AG DW	2016	2013	2022	2016-2022

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

## 2022 Commercial Assessment Survey for Hayes County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	The assessor and deputy assessor. Commercial feed lots and hog farm are appraised by contract appraiser.				
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	There are no valuation groupings within the commercial class; there are too few properties in the county to warrant stratifying them by location.			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>				
	The cost approach is primarily relied upon; a contract appraiser used the income approach for storage units.				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>				
	Contract appraiser is relied upon to determine the value of unique commercial properties.				
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>				
	Currently, the physical depreciation is Marshall & Swift depreciation from the CAMA system, an economic depreciation is applied using the limited local data that is available.				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>				
	N/A				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>				
	Commercial lots are valued the same as residential lots, by the square foot.				
<b>7.</b>	<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>
	1	2012	2011	2009	2018-2022
	Commercial feed lots and hog farm were appraised by contract appraiser in 2018. All other commercial properties are located within villages and are reviewed at same time as Residential properties in the villages.				



## 2022 Agricultural Assessment Survey for Hayes County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	The assessor and deputy assessor							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>There are no discernible differences in the market for agricultural land; no market areas have been established.</td> <td style="text-align: center;">2016-2022</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no discernible differences in the market for agricultural land; no market areas have been established.	2016-2022
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	There are no discernible differences in the market for agricultural land; no market areas have been established.	2016-2022						
	Agland is reviewed using the same schedule as physical review for Residential//Commercial properties. Township 5 was reviewed this year. CRP contracts are continually reviewed by the assessor's office; changes/updates are made accordingly.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Sales are mapped, reviewed and monitored to determine what characteristics are impacting the market							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Parcels that are under 20 acres are reviewed for primary use. If a parcel is adjacent to an agricultural parcel of the same owner, then the parcel is considered agricultural.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Farm home sites and rural residential home sites are valued the same.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	A contract appraiser was hired to help establish building values for the feed lot and hog confinement barn in 2018. Intensive use is valued at 75% of farm sites and is identified as agricultural.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	N/A							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	CREP, CRP							
	<i><b>If your county has special value applications, please answer the following</b></i>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	N/A							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							

	The assessor sends sales questionnaires. If they are not returned, the assessor may attempt to contact the buyer or seller by phone for more information about the sale.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**2021 Plan of Assessment for Hayes County  
Assessment Years 2022, 2023 and 2024  
July 31, 2021**

**Plan of Assessment Requirements:**

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

**Assessment requirements for Real Property**

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

**General description of Real Property in Hayes County**

Per the March 2021 County Abstract, prior to protests, Hayes County consists of the following real property types:

	Parcels	Land/Min Value	Impr Value	Total Value	% Value
Residential/Rec	322	\$751,660.00	\$10,835,790.00	\$11,587,450.00	2.52
Commercial/Ind	60	\$148,965.00	\$9,581,795.00	\$9,730,760.00	2.11
Agricultural	2104	\$407,276,455.00	\$30,444,245.00	\$437,720,700.00	95.31
Mineral	14	\$ 197,960.00	\$	\$197,960.00	0.43
Total	2460	\$408,375,040.00	\$50,861,8300.00	\$459,236,870.00	100

**Current Resources:**

**Staff & Training**

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

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

**Budget**

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

**2021-2022 Budget**

Salaries	\$91,020.00
Office Operation & Misc	\$14,500.00
Office Equip & Supply & Training	\$2,250.00
Pickup appraisal work	\$5,200.00
	\$

## **Hardware and Software:**

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

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

## **Property Record Cards**

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

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

## **Assessment Procedures**

### **Discover, List and Inventory all property:**

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

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

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

**Homestead Exemptions:** Homestead exemption applications are normally accepted in the office from February 1<sup>st</sup> through June 30 of each year. Letters containing pre-printed applications are sent to previous applicants. When returned, they are verified that the applicant is owner/occupant. Applications are entered in the Centurion Program and are then forwarded to the Nebraska Department of Revenue for income verification.

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

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

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

**Level of Value, Quality and Uniformity for assessment year 2021**

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

<b>Property Class</b>	<b>Median</b>
Residential	100
Commercial	100
Agriculture	73

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

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

**Other Functions Performed by the Assessor’s Office**

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

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

### **Assessment Actions Planned for Assessment Year 2022**

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

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

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

### **Assessment Actions Planned for Assessment Year 2023**

Ag Land: A market analysis of ag sales by land classification groups will be conducted to determine any possible adjustments needed to comply with statistical range requirements. All qualified sales with sale

information (ie, date of sale, type of land, selling price) are plotted on a county map to aid in the public education process. Reviews will be done based on GIS aerial maps.

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

Pick-up work for all classes of property will be conducted. County & Village building and zoning permits will be monitored and inspected along with new land sales locations. A pickup list for future site visits is continuously being updated. We will continue the current process of sending sales questionnaires to all sellers and buyers to assist in the maintenance of the sales file. Hayes County will comply with the systematic inspection and review requirements of §77-1311.03. A physical inspection and a GIS Review of Township 7-N will be completed this year.

#### **Assessment Actions Planned for Assessment Year 2024**

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

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

Pick-up work for all classes of property will be conducted. County and Village building and zoning permits will be monitored and inspected along with new land sale locations. A pickup list of sites for future visits will be continuously updated. Sales questionnaires will be sent to all sellers and buyers to assist in the maintenance of the sales file. Hayes County will comply with the systematic inspection and review requirements of §77-1311.03. A physical inspection and a GIS review of Township 8-N will be completed this year.

Respectfully Submitted:

Susan Messersmith  
Hayes County Assessor  
7/13/21