

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Dawn Duffy, Wayne County Assessor

# Table of Contents

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## **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

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this 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.

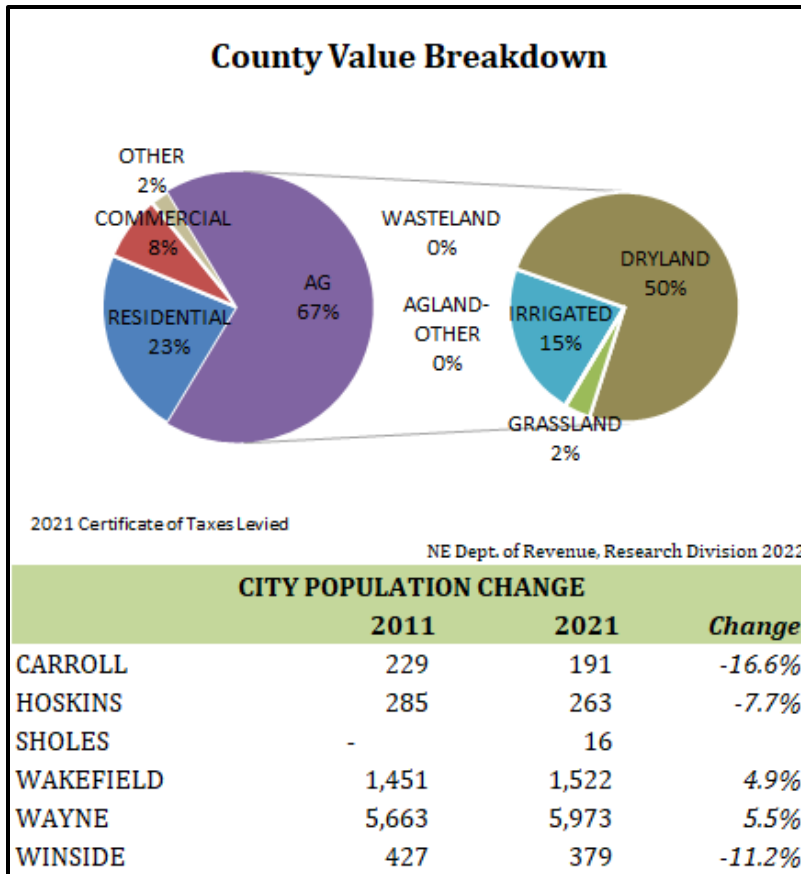
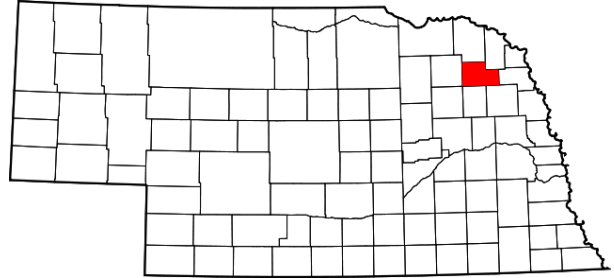
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 443 square miles, Wayne County has 9,697 residents, per the Census Bureau Quick Facts for 2020, a slight population incline from the 2010 U.S. Census. Reports indicate that 64% of county residents are homeowners and 81% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$133,562 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Wayne County are located in and around Wayne, the county seat. According to the latest information available from the U.S. Census Bureau, there are 242 employer establishments with total employment of 3,305, for a 3% decrease in employment.

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

## 2022 Residential Correlation for Wayne County

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### *Assessment Actions*

For the residential class, all parcels in the City of Wayne and all the small towns in the county were inspected and new photos taken as part of the six-year inspection and review cycle. The rural and suburban homes and outbuildings were reviewed with the assistance of aerial imagery. The costing tables for Wakefield, the City of Wayne and suburban homes were updated to 2021. The depreciation tables were updated to 2021 for all residential parcels. For rural parcels, the economic adjustment was lowered, and a 10% multiplier was applied. All pick-up work and building permits were reviewed.

### *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 sales verification and qualification processes were reviewed. The usability rate for the residential class is typical when compared to the statewide average. This, along with review of the sales, support that all arm's-length transactions have been made available for measurement purposes.

There are nine valuation groups in the residential class. The majority of residential activity in the county occurs in Valuation Group 7. Valuation Groups 1 and 4 are small subdivisions located within the City of Wayne. Small towns make up Valuation Groups 2, 3, 6 and 8 with rural parcels making up Valuation Group 5. Valuation Group 20 are suburban parcels which are parcels located within a one-mile radius of the small towns and a two-mile radius of Wayne, with less than 20 acres. Review of the valuation groups was conducted to ensure that the unique characteristics and geographic locations are adequately defined.

The six-year inspection and review cycle is current for the residential class. Aerial imagery was updated in the Spring of 2021. The appraisal tables were reviewed to ensure they are current. Costing and depreciation tables utilized from their Computer-Assisted Mass Appraisal (CAMA) system are both dated 2018-2021. The county assessor has a written valuation methodology.

## 2022 Residential Correlation for Wayne County

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### *Description of Analysis*

Residential parcels are analyzed utilizing nine valuation groups based on assessor locations.

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

For the residential class, there were 214 total qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three measures of central tendency are within the acceptable range and correlate closely, and the COD and PRD also within acceptable IAAO ranges. Further review of the individual valuation groups reflect that six of the eight valuation groups all have medians within the range. While most valuation groups have medians within the range, only Valuation Groups 5, 7 and 8 have reliable samples of sales.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

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

## 2022 Residential Correlation for Wayne County

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VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	3	89.50	92.41	90.80	04.01	101.77
2	8	99.38	99.46	96.19	08.52	103.40
3	4	95.91	95.09	88.56	17.93	107.37
5	16	94.85	90.76	91.88	15.96	98.78
6	6	100.11	100.15	97.29	11.98	102.94
7	160	96.35	96.65	94.53	08.57	102.24
8	15	97.26	91.52	95.03	11.59	96.31
20	2	89.76	89.76	89.63	04.95	100.15
<u>    </u> ALL <u>    </u>	214	96.43	95.90	94.18	09.63	101.83

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Wayne County is 96%.

## 2022 Commercial Correlation for Wayne County

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### *Assessment Actions*

For the commercial class, all parcels in the City of Wayne and the small towns in the county were inspected and new photos taken as part of the six-year inspection and review cycle. Depreciation and costing tables were updated for Wakefield and Suburban to 2021. Depreciation tables for rural parcels was updated to 2021. All pick-up work and building permits were reviewed.

### *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 sales verification and qualification processes were reviewed. The usability rate for the commercial class is lower than the statewide average. A trimmed analysis was conducted to determine the effect on the sales ratios when non-qualified sales are included, with the results indicating that excessive trimming did not affect the level of value. Review of the non-qualified sales showed adequate comments notating the reasons for non-use of sales. Thus, it appears that all arm's-length sales have been made available for measurement purposes.

There are seven valuation groups in the commercial class. Review of the valuation groups was conducted to ensure that the unique characteristics and geographic locations are adequately defined.

The required six-year inspection and review cycle is current for the commercial class. The appraisal tables are reviewed to ensure they are current. Depreciation tables are dated 2017 through 2021. Costing tables are dated 2008 through 2021. The county assessor is currently in the process of transitioning all valuation groups to current costing tables.

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

## 2022 Commercial Correlation for Wayne County

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### *Description of Analysis*

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

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

Review of the overall sample shows 15 qualified sales representing all valuation groups. Only one of the three measures of central tendency are within the range, which is the median. The PRD and COD are both outside of the ranges. There are two high dollar sales, both over \$1 million dollars, with low ratios influencing the overall statistics. If these two sales are removed, all three measures of central tendency are within the range as well as the COD, with the PRD falling slightly below the recommended range. The other ratios do not display a pattern of assessment regressivity.

Comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and accurately reflect the assessment actions reported by the County Assessor.

### *Equalization and Quality of Assessment*

With only 15 total qualified sales and the variation in the measures of central tendency, the sample is not a representative indicator of the overall level of value. However, a review of the statistics along with all of the other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters and are therefore considered equalized. The quality of assessment of the commercial property in Wayne County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
5	1	109.32	109.32	109.32	00.00	100.00
7	12	97.09	95.60	77.46	13.73	123.42
8	1	32.83	32.83	32.83	00.00	100.00
20	1	49.02	49.02	49.02	00.00	100.00
____ALL____	15	95.90	89.23	70.78	19.70	126.07

## 2022 Commercial Correlation for Wayne County

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### *Level of Value*

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

## **2022 Agricultural Correlation for Wayne County**

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### ***Assessment Actions***

For the agricultural class, dryland values were increased approximately 4-11%, grassland values were increased approximately 3-9%, with no changes to irrigated values. Intensive use per acre values were increased from \$1,875 to \$2,500 per acre for all intensive use types. Rural homes, outbuildings and agricultural land use review was conducted with the assistance of updated aerial imagery obtained in the spring of 2021. For rural parcels, the economic adjustment was lowered, and a 10% multiplier was applied. Depreciation tables for agricultural dwellings and outbuildings was updated to 2021.

### ***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 sales verification and qualification processes were reviewed. The usability rate for the agricultural class is typical when compared to the statewide average. This, along with review of the sales, support that all arm's-length transactions have been made available for measurement purposes.

There is one market area currently identified. The county assessor reviews the market to determine if additional market areas are needed. Aerial imagery was updated in the spring of 2021. The required six-year inspection and review cycle is current for the agricultural class.

Agricultural homes and improvements are valued using the same practices as the rural residential homes. Reappraisal of agricultural homes and rural residential was done in 2021. Depreciation tables utilized from their Computer-Assisted Mass Appraisal (CAMA) system are dated 2021 and costing tables are dated 2018.

The county assessor has a written valuation methodology on file explaining the assessor's assessment practices. Intensive use in the county has been identified and assigned value.

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

The county has one market area defined for the agricultural class. The majority of the agricultural land in the county is dryland. Overall, there are 32 total qualified sales with two of the three measures of central tendency being within the acceptable range as well as the COD, indicating the data used for measurement is reliable.

Analysis was conducted on the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. The dryland subclass, with 22 qualified sales is within the acceptable range.

The irrigated and grassland sales samples are limited, but the average acre comparison chart displays that the values assigned by the County Assessor are comparable to the adjoining counties suggesting that values are equalized.



## 2022 Agricultural Correlation for Wayne County

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### *Equalization and Quality of Assessment*

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

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	76.51	76.01	76.66	03.23	99.15
1	4	76.51	76.01	76.66	03.23	99.15
<u>Dry</u>						
County	22	73.68	77.28	77.08	10.38	100.26
1	22	73.68	77.28	77.08	10.38	100.26
<u>Grass</u>						
County	4	59.08	58.08	59.78	18.96	97.16
1	4	59.08	58.08	59.78	18.96	97.16
<u>ALL</u>						
	32	74.39	75.38	77.13	11.68	97.73

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Wayne County is 74%.

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>96</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>74</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*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary

### for Wayne County

#### Residential Real Property - Current

Number of Sales	214	Median	96.43
Total Sales Price	\$32,322,957	Mean	95.90
Total Adj. Sales Price	\$32,322,957	Wgt. Mean	94.18
Total Assessed Value	\$30,441,071	Average Assessed Value of the Base	\$115,373
Avg. Adj. Sales Price	\$151,042	Avg. Assessed Value	\$142,248

#### Confidence Interval - Current

95% Median C.I	95.24 to 98.09
95% Wgt. Mean C.I	92.70 to 95.66
95% Mean C.I	93.89 to 97.91
% of Value of the Class of all Real Property Value in the County	19.34
% of Records Sold in the Study Period	6.24
% of Value Sold in the Study Period	7.70

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	215	94	94.49
2020	203	95	94.86
2019	183	95	95.37
2018	197	95	95.33

## 2022 Commission Summary for Wayne County

### Commercial Real Property - Current

Number of Sales	15	Median	95.90
Total Sales Price	\$4,789,000	Mean	89.23
Total Adj. Sales Price	\$4,789,000	Wgt. Mean	70.78
Total Assessed Value	\$3,389,730	Average Assessed Value of the Base	\$357,055
Avg. Adj. Sales Price	\$319,267	Avg. Assessed Value	\$225,982

### Confidence Interval - Current

95% Median C.I	76.96 to 103.83
95% Wgt. Mean C.I	48.17 to 93.39
95% Mean C.I	74.14 to 104.32
% of Value of the Class of all Real Property Value in the County	8.83
% of Records Sold in the Study Period	2.96
% of Value Sold in the Study Period	1.88

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	14	100	99.22
2020	16	100	94.37
2019	15	100	93.92
2018	17	100	96.55

**90 Wayne  
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 : 214  
 Total Sales Price : 32,322,957  
 Total Adj. Sales Price : 32,322,957  
 Total Assessed Value : 30,441,071  
 Avg. Adj. Sales Price : 151,042  
 Avg. Assessed Value : 142,248

MEDIAN : 96  
 WGT. MEAN : 94  
 MEAN : 96  
 COD : 09.63  
 PRD : 101.83

COV : 15.64  
 STD : 15.00  
 Avg. Abs. Dev : 09.29  
 MAX Sales Ratio : 193.57  
 MIN Sales Ratio : 00.00

95% Median C.I. : 95.24 to 98.09  
 95% Wgt. Mean C.I. : 92.70 to 95.66  
 95% Mean C.I. : 93.89 to 97.91

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	22	100.35	101.72	99.46	07.11	102.27	84.35	122.98	95.30 to 107.89	146,750	145,957	
01-JAN-20 To 31-MAR-20	16	102.62	101.44	101.58	06.66	99.86	88.89	117.54	92.76 to 106.65	142,373	144,627	
01-APR-20 To 30-JUN-20	32	99.98	102.63	95.82	10.23	107.11	75.21	193.57	95.64 to 103.28	155,289	148,799	
01-JUL-20 To 30-SEP-20	33	98.63	95.84	95.14	09.67	100.74	39.48	125.49	92.58 to 101.73	159,288	151,550	
01-OCT-20 To 31-DEC-20	25	96.42	96.00	96.00	04.47	100.00	70.63	106.59	94.40 to 98.36	150,644	144,620	
01-JAN-21 To 31-MAR-21	15	93.09	86.80	89.23	17.11	97.28	00.00	110.92	81.22 to 103.10	126,500	112,878	
01-APR-21 To 30-JUN-21	36	92.68	91.96	89.23	12.00	103.06	63.87	121.40	85.94 to 97.97	149,277	133,204	
01-JUL-21 To 30-SEP-21	35	92.65	91.50	90.93	07.36	100.63	74.91	114.08	87.72 to 95.75	158,662	144,265	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	103	99.72	100.07	97.18	08.92	102.97	39.48	193.57	97.25 to 101.58	152,740	148,425	
01-OCT-20 To 30-SEP-21	111	94.60	92.03	91.34	09.52	100.76	00.00	121.40	92.59 to 95.81	149,466	136,516	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	106	98.32	98.77	96.45	08.45	102.41	39.48	193.57	95.79 to 100.01	153,489	148,040	
<u>ALL</u>	214	96.43	95.90	94.18	09.63	101.83	00.00	193.57	95.24 to 98.09	151,042	142,248	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	3	89.50	92.41	90.80	04.01	101.77	88.47	99.25	N/A	222,000	201,568	
2	8	99.38	99.46	96.19	08.52	103.40	76.67	117.28	76.67 to 117.28	71,658	68,929	
3	4	95.91	95.09	88.56	17.93	107.37	74.91	113.64	N/A	107,625	95,308	
5	16	94.85	90.76	91.88	15.96	98.78	39.48	124.37	78.96 to 103.78	184,881	169,867	
6	6	100.11	100.15	97.29	11.98	102.94	76.10	122.98	76.10 to 122.98	163,000	158,585	
7	160	96.35	96.65	94.53	08.57	102.24	67.47	193.57	95.19 to 97.97	153,948	145,532	
8	15	97.26	91.52	95.03	11.59	96.31	00.00	113.78	92.65 to 102.21	98,824	93,913	
20	2	89.76	89.76	89.63	04.95	100.15	85.32	94.19	N/A	301,500	270,245	
<u>ALL</u>	214	96.43	95.90	94.18	09.63	101.83	00.00	193.57	95.24 to 98.09	151,042	142,248	

**90 Wayne  
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 : 214  
 Total Sales Price : 32,322,957  
 Total Adj. Sales Price : 32,322,957  
 Total Assessed Value : 30,441,071  
 Avg. Adj. Sales Price : 151,042  
 Avg. Assessed Value : 142,248

MEDIAN : 96  
 WGT. MEAN : 94  
 MEAN : 96  
 COD : 09.63  
 PRD : 101.83

COV : 15.64  
 STD : 15.00  
 Avg. Abs. Dev : 09.29  
 MAX Sales Ratio : 193.57  
 MIN Sales Ratio : 00.00

95% Median C.I. : 95.24 to 98.09  
 95% Wgt. Mean C.I. : 92.70 to 95.66  
 95% Mean C.I. : 93.89 to 97.91

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	214	96.43	95.90	94.18	09.63	101.83	00.00	193.57	95.24 to 98.09	151,042	142,248
06											
07											
<u>ALL</u>	214	96.43	95.90	94.18	09.63	101.83	00.00	193.57	95.24 to 98.09	151,042	142,248

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	92.01	92.01	92.01	00.00	100.00	92.01	92.01	N/A	9,765	8,985
Less Than 30,000	1	92.01	92.01	92.01	00.00	100.00	92.01	92.01	N/A	9,765	8,985
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	214	96.43	95.90	94.18	09.63	101.83	00.00	193.57	95.24 to 98.09	151,042	142,248
Greater Than 14,999	213	96.44	95.92	94.18	09.65	101.85	00.00	193.57	95.24 to 98.27	151,705	142,874
Greater Than 29,999	213	96.44	95.92	94.18	09.65	101.85	00.00	193.57	95.24 to 98.27	151,705	142,874
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	92.01	92.01	92.01	00.00	100.00	92.01	92.01	N/A	9,765	8,985
15,000 TO 29,999											
30,000 TO 59,999	21	109.07	108.94	110.27	14.63	98.79	00.00	193.57	102.60 to 117.54	45,964	50,686
60,000 TO 99,999	36	100.44	99.44	99.21	09.11	100.23	39.48	130.22	97.25 to 103.74	82,442	81,787
100,000 TO 149,999	61	95.77	93.64	93.68	08.52	99.96	67.47	113.78	94.13 to 98.36	127,386	119,336
150,000 TO 249,999	75	94.40	93.01	92.75	07.18	100.28	63.87	124.37	92.58 to 95.81	189,232	175,508
250,000 TO 499,999	20	93.63	93.74	93.20	06.55	100.58	75.21	106.53	88.50 to 98.29	320,855	299,038
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	214	96.43	95.90	94.18	09.63	101.83	00.00	193.57	95.24 to 98.09	151,042	142,248

**90 Wayne**  
**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 : 15  
Total Sales Price : 4,789,000  
Total Adj. Sales Price : 4,789,000  
Total Assessed Value : 3,389,730  
Avg. Adj. Sales Price : 319,267  
Avg. Assessed Value : 225,982

MEDIAN : 96  
WGT. MEAN : 71  
MEAN : 89  
COD : 19.70  
PRD : 126.07

COV : 30.53  
STD : 27.24  
Avg. Abs. Dev : 18.89  
MAX Sales Ratio : 125.51  
MIN Sales Ratio : 32.83

95% Median C.I. : 76.96 to 103.83  
95% Wgt. Mean C.I. : 48.17 to 93.39  
95% Mean C.I. : 74.14 to 104.32

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	49.02	49.02	49.02	00.00	100.00	49.02	49.02	N/A	1,350,000	661,775
01-APR-19 To 30-JUN-19	1	95.90	95.90	95.90	00.00	100.00	95.90	95.90	N/A	245,000	234,945
01-JUL-19 To 30-SEP-19	2	114.67	114.67	114.67	09.45	100.00	103.83	125.51	N/A	80,000	91,735
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	1	95.55	95.55	95.55	00.00	100.00	95.55	95.55	N/A	625,000	597,210
01-APR-20 To 30-JUN-20	1	109.32	109.32	109.32	00.00	100.00	109.32	109.32	N/A	250,000	273,310
01-JUL-20 To 30-SEP-20	1	94.75	94.75	94.75	00.00	100.00	94.75	94.75	N/A	75,000	71,060
01-OCT-20 To 31-DEC-20	4	99.72	100.06	103.25	12.47	96.91	76.96	123.84	N/A	141,000	145,578
01-JAN-21 To 31-MAR-21	1	83.63	83.63	83.63	00.00	100.00	83.63	83.63	N/A	75,000	62,720
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	3	46.81	60.21	50.03	48.54	120.35	32.83	101.00	N/A	481,667	240,977
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	4	99.87	93.57	61.55	21.14	152.02	49.02	125.51	N/A	438,750	270,048
01-OCT-19 To 30-SEP-20	3	95.55	99.87	99.11	05.09	100.77	94.75	109.32	N/A	316,667	313,860
01-OCT-20 To 30-SEP-21	8	90.95	83.06	65.64	25.30	126.54	32.83	123.84	32.83 to 123.84	260,500	170,995
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	4	99.87	93.57	61.55	21.14	152.02	49.02	125.51	N/A	438,750	270,048
01-JAN-20 To 31-DEC-20	7	98.27	99.98	100.65	09.75	99.33	76.96	123.84	76.96 to 123.84	216,286	217,699
<u>ALL</u>	15	95.90	89.23	70.78	19.70	126.07	32.83	125.51	76.96 to 103.83	319,267	225,982

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
5	1	109.32	109.32	109.32	00.00	100.00	109.32	109.32	N/A	250,000	273,310
7	12	97.09	95.60	77.46	13.73	123.42	46.81	125.51	83.63 to 103.83	262,833	203,596
8	1	32.83	32.83	32.83	00.00	100.00	32.83	32.83	N/A	35,000	11,490
20	1	49.02	49.02	49.02	00.00	100.00	49.02	49.02	N/A	1,350,000	661,775
<u>ALL</u>	15	95.90	89.23	70.78	19.70	126.07	32.83	125.51	76.96 to 103.83	319,267	225,982



**90 Wayne  
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 : 15  
 Total Sales Price : 4,789,000  
 Total Adj. Sales Price : 4,789,000  
 Total Assessed Value : 3,389,730  
 Avg. Adj. Sales Price : 319,267  
 Avg. Assessed Value : 225,982

MEDIAN : 96  
 WGT. MEAN : 71  
 MEAN : 89  
 COD : 19.70  
 PRD : 126.07

COV : 30.53  
 STD : 27.24  
 Avg. Abs. Dev : 18.89  
 MAX Sales Ratio : 125.51  
 MIN Sales Ratio : 32.83

95% Median C.I. : 76.96 to 103.83  
 95% Wgt. Mean C.I. : 48.17 to 93.39  
 95% Mean C.I. : 74.14 to 104.32

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	95.55	95.55	95.55	00.00	100.00	95.55	95.55	N/A	625,000	597,210
03	13	98.27	91.83	75.72	18.30	121.28	32.83	125.51	76.96 to 109.32	216,462	163,903
04	1	49.02	49.02	49.02	00.00	100.00	49.02	49.02	N/A	1,350,000	661,775
<u>ALL</u>	<u>15</u>	<u>95.90</u>	<u>89.23</u>	<u>70.78</u>	<u>19.70</u>	<u>126.07</u>	<u>32.83</u>	<u>125.51</u>	<u>76.96 to 103.83</u>	<u>319,267</u>	<u>225,982</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	95.90	89.23	70.78	19.70	126.07	32.83	125.51	76.96 to 103.83	319,267	225,982
Greater Than 14,999	15	95.90	89.23	70.78	19.70	126.07	32.83	125.51	76.96 to 103.83	319,267	225,982
Greater Than 29,999	15	95.90	89.23	70.78	19.70	126.07	32.83	125.51	76.96 to 103.83	319,267	225,982
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	54.90	54.90	59.61	40.20	92.10	32.83	76.96	N/A	44,500	26,525
60,000 TO 99,999	5	101.00	101.74	102.02	10.09	99.73	83.63	125.51	N/A	81,000	82,640
100,000 TO 149,999	1	123.84	123.84	123.84	00.00	100.00	123.84	123.84	N/A	135,000	167,185
150,000 TO 249,999	3	98.27	98.44	98.15	01.78	100.30	95.90	101.16	N/A	206,667	202,837
250,000 TO 499,999	1	109.32	109.32	109.32	00.00	100.00	109.32	109.32	N/A	250,000	273,310
500,000 TO 999,999	1	95.55	95.55	95.55	00.00	100.00	95.55	95.55	N/A	625,000	597,210
1,000,000 TO 1,999,999	2	47.92	47.92	47.93	02.32	99.98	46.81	49.02	N/A	1,332,500	638,633
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>15</u>	<u>95.90</u>	<u>89.23</u>	<u>70.78</u>	<u>19.70</u>	<u>126.07</u>	<u>32.83</u>	<u>125.51</u>	<u>76.96 to 103.83</u>	<u>319,267</u>	<u>225,982</u>

**90 Wayne  
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 : 15  
 Total Sales Price : 4,789,000  
 Total Adj. Sales Price : 4,789,000  
 Total Assessed Value : 3,389,730  
 Avg. Adj. Sales Price : 319,267  
 Avg. Assessed Value : 225,982

MEDIAN : 96  
 WGT. MEAN : 71  
 MEAN : 89  
 COD : 19.70  
 PRD : 126.07

COV : 30.53  
 STD : 27.24  
 Avg. Abs. Dev : 18.89  
 MAX Sales Ratio : 125.51  
 MIN Sales Ratio : 32.83

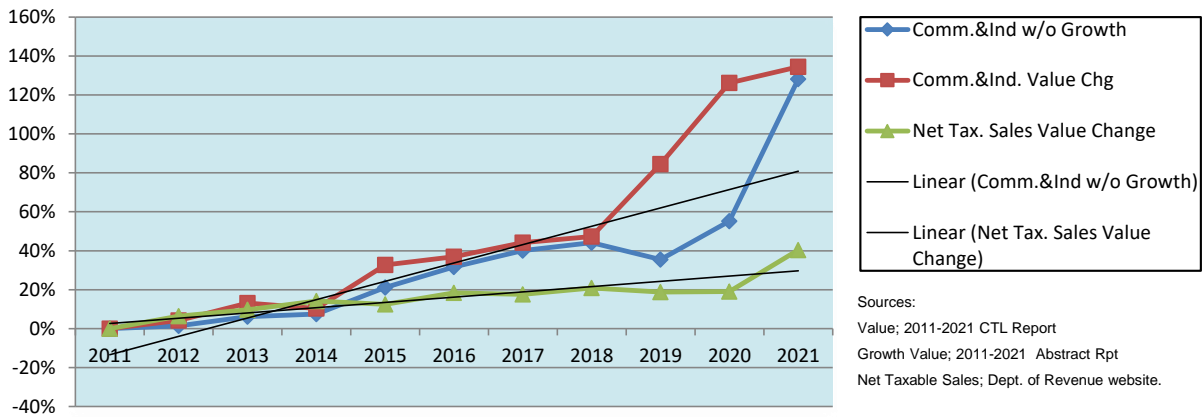
95% Median C.I. : 76.96 to 103.83  
 95% Wgt. Mean C.I. : 48.17 to 93.39  
 95% Mean C.I. : 74.14 to 104.32

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	114.67	114.67	114.67	09.45	100.00	103.83	125.51	N/A	80,000	91,735
350	1	95.90	95.90	95.90	00.00	100.00	95.90	95.90	N/A	245,000	234,945
352	1	95.55	95.55	95.55	00.00	100.00	95.55	95.55	N/A	625,000	597,210
353	5	101.00	91.29	62.31	18.72	146.51	46.81	123.84	N/A	359,000	223,676
406	2	93.14	93.14	103.58	17.37	89.92	76.96	109.32	N/A	152,000	157,435
442	1	32.83	32.83	32.83	00.00	100.00	32.83	32.83	N/A	35,000	11,490
494	1	49.02	49.02	49.02	00.00	100.00	49.02	49.02	N/A	1,350,000	661,775
528	1	94.75	94.75	94.75	00.00	100.00	94.75	94.75	N/A	75,000	71,060
531	1	98.27	98.27	98.27	00.00	100.00	98.27	98.27	N/A	200,000	196,530
<u>ALL</u>	15	95.90	89.23	70.78	19.70	126.07	32.83	125.51	76.96 to 103.83	319,267	225,982

### 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	\$ 62,723,705	\$ 598,680	0.95%	\$ 62,125,025		\$ 63,115,958	
2012	\$ 65,368,630	\$ 1,766,855	2.70%	\$ 63,601,775	1.40%	\$ 67,204,877	6.48%
2013	\$ 70,955,805	\$ 4,410,695	6.22%	\$ 66,545,110	1.80%	\$ 69,242,242	3.03%
2014	\$ 69,179,240	\$ 1,735,300	2.51%	\$ 67,443,940	-4.95%	\$ 72,093,871	4.12%
2015	\$ 83,277,960	\$ 7,320,050	8.79%	\$ 75,957,910	9.80%	\$ 70,945,327	-1.59%
2016	\$ 85,846,980	\$ 3,300,060	3.84%	\$ 82,546,920	-0.88%	\$ 74,719,653	5.32%
2017	\$ 90,423,925	\$ 2,561,075	2.83%	\$ 87,862,850	2.35%	\$ 74,187,262	-0.71%
2018	\$ 92,424,430	\$ 1,970,400	2.13%	\$ 90,454,030	0.03%	\$ 76,293,786	2.84%
2019	\$ 115,750,730	\$ 30,758,110	26.57%	\$ 84,992,620	-8.04%	\$ 74,924,722	-1.79%
2020	\$ 141,879,305	\$ 44,524,570	31.38%	\$ 97,354,735	-15.89%	\$ 75,133,877	0.28%
2021	\$ 147,073,270	\$ 3,941,025	2.68%	\$ 143,132,245	0.88%	\$ 88,616,366	17.94%
<b>Ann %chg</b>	<b>8.90%</b>			<b>Average</b>	<b>-1.35%</b>	3.45%	<b>3.59%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	1.40%	4.22%	6.48%
2013	6.09%	13.12%	9.71%
2014	7.53%	10.29%	14.22%
2015	21.10%	32.77%	12.40%
2016	31.60%	36.87%	18.38%
2017	40.08%	44.16%	17.54%
2018	44.21%	47.35%	20.88%
2019	35.50%	84.54%	18.71%
2020	55.21%	126.20%	19.04%
2021	128.19%	134.48%	40.40%

County Number: 90  
 County Name: Wayne

**90 Wayne**  
**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 : 32  
Total Sales Price : 28,674,783  
Total Adj. Sales Price : 28,674,783  
Total Assessed Value : 22,117,855  
Avg. Adj. Sales Price : 896,087  
Avg. Assessed Value : 691,183

MEDIAN : 74  
WGT. MEAN : 77  
MEAN : 75  
COD : 11.68  
PRD : 97.73

COV : 16.18  
STD : 12.20  
Avg. Abs. Dev : 08.69  
MAX Sales Ratio : 99.47  
MIN Sales Ratio : 37.86

95% Median C.I. : 71.08 to 79.23  
95% Wgt. Mean C.I. : 73.38 to 80.89  
95% Mean C.I. : 71.15 to 79.61

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	3	55.89	55.68	64.15	21.13	86.80	37.86	73.30	N/A	590,809	379,033
01-JAN-19 To 31-MAR-19	10	81.99	83.24	83.03	09.90	100.25	71.34	94.86	74.05 to 94.86	969,188	804,699
01-APR-19 To 30-JUN-19	2	82.31	82.31	82.22	04.81	100.11	78.35	86.27	N/A	513,650	422,343
01-JUL-19 To 30-SEP-19	2	73.64	73.64	72.75	03.48	101.22	71.08	76.19	N/A	856,375	622,988
01-OCT-19 To 31-DEC-19	4	77.97	78.47	78.96	05.00	99.38	73.15	84.80	N/A	1,145,124	904,181
01-JAN-20 To 31-MAR-20	2	73.23	73.23	73.09	05.19	100.19	69.43	77.02	N/A	1,165,000	851,485
01-APR-20 To 30-JUN-20	1	72.35	72.35	72.35	00.00	100.00	72.35	72.35	N/A	1,077,000	779,175
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	4	68.15	75.03	76.57	13.76	97.99	64.36	99.47	N/A	1,048,950	803,179
01-JAN-21 To 31-MAR-21	1	68.94	68.94	68.94	00.00	100.00	68.94	68.94	N/A	503,132	346,845
01-APR-21 To 30-JUN-21	2	68.37	68.37	68.14	03.99	100.34	65.64	71.10	N/A	628,000	427,945
01-JUL-21 To 30-SEP-21	1	62.27	62.27	62.27	00.00	100.00	62.27	62.27	N/A	528,000	328,790
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	17	76.28	77.14	79.38	12.82	97.18	37.86	94.86	71.34 to 91.01	835,550	663,220
01-OCT-19 To 30-SEP-20	7	76.00	76.10	76.36	05.04	99.66	69.43	84.80	69.43 to 84.80	1,141,071	871,267
01-OCT-20 To 30-SEP-21	8	67.94	71.01	73.18	09.14	97.03	62.27	99.47	62.27 to 99.47	810,367	593,030
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	18	78.79	81.01	80.85	08.17	100.20	71.08	94.86	74.73 to 86.27	945,135	764,132
01-JAN-20 To 31-DEC-20	7	69.43	74.13	74.90	09.91	98.97	64.36	99.47	64.36 to 99.47	1,086,114	813,551
<u>ALL</u>	32	74.39	75.38	77.13	11.68	97.73	37.86	99.47	71.08 to 79.23	896,087	691,183

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	32	74.39	75.38	77.13	11.68	97.73	37.86	99.47	71.08 to 79.23	896,087	691,183
<u>ALL</u>	32	74.39	75.38	77.13	11.68	97.73	37.86	99.47	71.08 to 79.23	896,087	691,183

**90 Wayne**  
**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 : 32  
 Total Sales Price : 28,674,783  
 Total Adj. Sales Price : 28,674,783  
 Total Assessed Value : 22,117,855  
 Avg. Adj. Sales Price : 896,087  
 Avg. Assessed Value : 691,183

MEDIAN : 74  
 WGT. MEAN : 77  
 MEAN : 75  
 COD : 11.68  
 PRD : 97.73

COV : 16.18  
 STD : 12.20  
 Avg. Abs. Dev : 08.69  
 MAX Sales Ratio : 99.47  
 MIN Sales Ratio : 37.86

95% Median C.I. : 71.08 to 79.23  
 95% Wgt. Mean C.I. : 73.38 to 80.89  
 95% Mean C.I. : 71.15 to 79.61

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>    Dry    </u>											
County	19	73.15	75.21	75.07	08.42	100.19	64.36	99.47	69.36 to 78.35	838,776	629,681
1	19	73.15	75.21	75.07	08.42	100.19	64.36	99.47	69.36 to 78.35	838,776	629,681
<u>    Grass    </u>											
County	3	55.89	52.01	54.55	14.56	95.34	37.86	62.27	N/A	391,809	213,742
1	3	55.89	52.01	54.55	14.56	95.34	37.86	62.27	N/A	391,809	213,742
<u>    ALL    </u>	32	74.39	75.38	77.13	11.68	97.73	37.86	99.47	71.08 to 79.23	896,087	691,183

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>    Irrigated    </u>											
County	4	76.51	76.01	76.66	03.23	99.15	71.08	79.93	N/A	1,373,688	1,053,101
1	4	76.51	76.01	76.66	03.23	99.15	71.08	79.93	N/A	1,373,688	1,053,101
<u>    Dry    </u>											
County	22	73.68	77.28	77.08	10.38	100.26	64.36	99.47	69.43 to 84.80	833,976	642,799
1	22	73.68	77.28	77.08	10.38	100.26	64.36	99.47	69.43 to 84.80	833,976	642,799
<u>    Grass    </u>											
County	4	59.08	58.08	59.78	18.96	97.16	37.86	76.28	N/A	386,890	231,271
1	4	59.08	58.08	59.78	18.96	97.16	37.86	76.28	N/A	386,890	231,271
<u>    ALL    </u>	32	74.39	75.38	77.13	11.68	97.73	37.86	99.47	71.08 to 79.23	896,087	691,183

## Wayne County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wayne	1	6,100	6,050	6,000	5,950	5,750	5,600	5,400	4,700	<b>5,623</b>
Cedar	2	6,225	6,225	6,120	6,120	5,920	5,920	5,115	5,115	<b>5,554</b>
Dixon	1	5,650	5,450	5,175	5,010	5,000	4,500	4,230	4,060	<b>4,883</b>
Thurston	1	6,000	6,000	5,800	5,800	5,600	5,600	4,700	4,290	<b>5,528</b>
Cuming	1	6,352	n/a	5,969	6,345	4,466	n/a	5,452	4,651	<b>5,916</b>
Cuming	3	6,764	6,757	6,371	6,411	5,558	5,880	5,734	5,043	<b>6,107</b>
Madison	2	5,298	5,100	4,741	4,663	4,426	4,350	3,590	3,050	<b>4,546</b>
Pierce	1	5,447	5,258	4,911	4,840	4,756	4,511	3,665	3,474	<b>4,638</b>

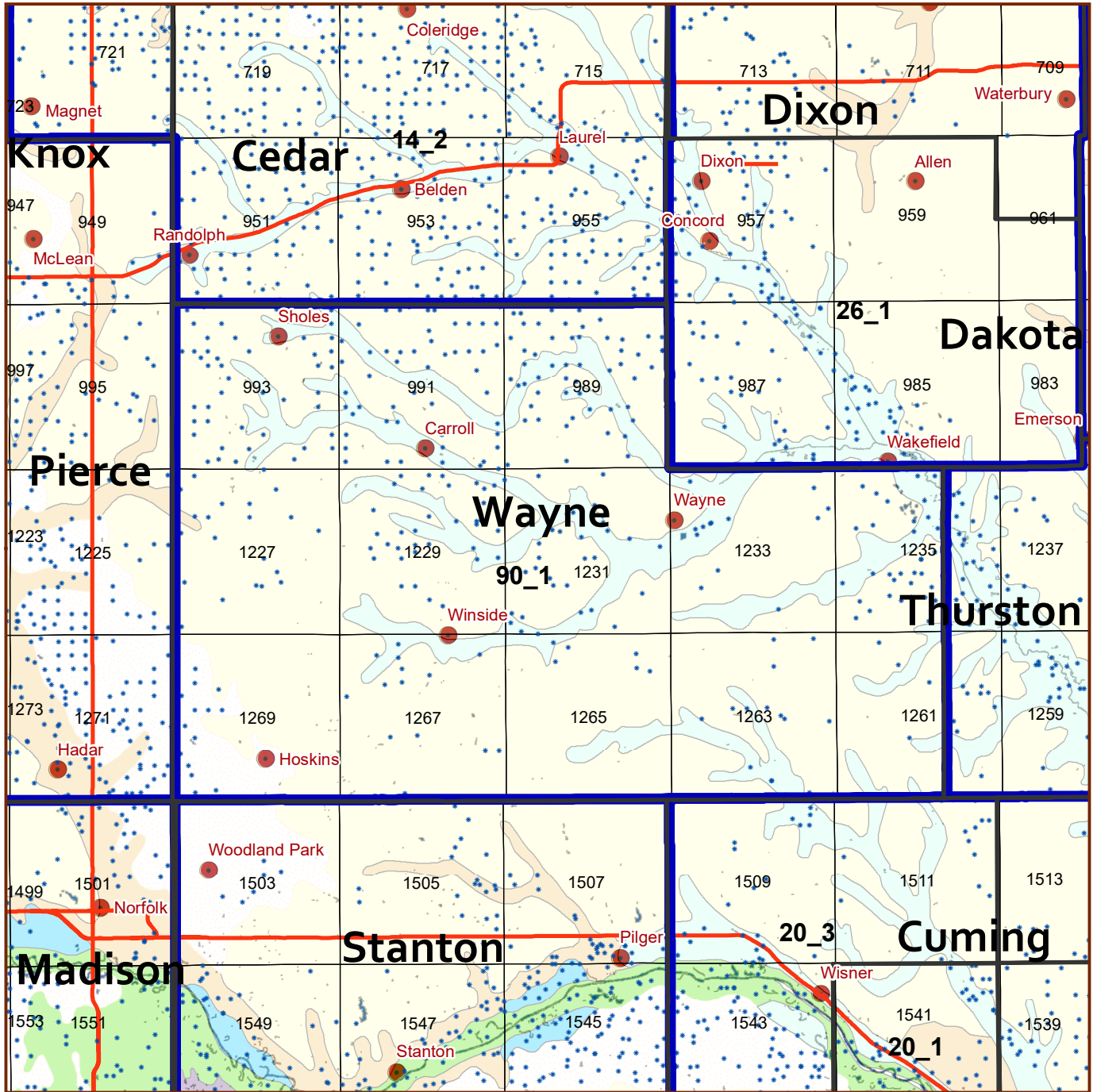
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wayne	1	6,100	6,050	6,000	5,900	5,400	5,090	4,500	4,200	<b>5,411</b>
Cedar	2	5,205	5,205	5,029	5,030	5,000	4,999	3,915	3,915	<b>4,828</b>
Dixon	1	5,550	5,135	5,010	4,935	4,910	4,410	4,200	3,695	<b>4,602</b>
Thurston	1	5,400	5,300	5,000	4,900	4,700	4,600	3,500	3,400	<b>4,630</b>
Cuming	1	6,019	6,024	5,654	3,500	4,800	5,175	4,310	4,304	<b>5,497</b>
Cuming	3	6,470	6,470	6,057	5,906	4,222	5,530	4,530	4,412	<b>5,852</b>
Madison	2	4,723	4,452	3,994	3,889	3,448	3,202	2,690	2,199	<b>3,769</b>
Pierce	1	4,300	4,165	3,925	3,740	3,250	3,150	2,195	1,915	<b>3,495</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wayne	1	2,400	2,290	2,125	2,000	1,800	n/a	n/a	n/a	<b>2,272</b>
Cedar	2	2,514	2,515	2,290	2,290	2,080	2,080	1,855	n/a	<b>2,414</b>
Dixon	1	2,430	2,300	2,030	n/a	1,845	1,720	n/a	n/a	<b>2,228</b>
Thurston	1	1,800	1,800	1,700	1,700	1,600	n/a	1,400	n/a	<b>1,772</b>
Cuming	1	2,427	2,406	1,999	2,076	n/a	n/a	n/a	n/a	<b>2,328</b>
Cuming	3	2,444	2,148	1,755	1,910	n/a	n/a	n/a	n/a	<b>2,107</b>
Madison	2	1,912	1,795	1,697	1,625	1,464	n/a	n/a	n/a	<b>1,789</b>
Pierce	1	1,900	1,805	1,650	1,420	1,355	1,200	1,050	1,000	<b>1,677</b>

County	Mkt Area	CRP	TIMBER	WASTE
Wayne	1	3,816	n/a	100
Cedar	2	1,950	-	600
Dixon	1	4,675	0	93
Thurston	1	n/a	n/a	75
Cuming	1	4,588	n/a	125
Cuming	3	4,290	n/a	229
Madison	2	3,496	n/a	156
Pierce	1	3,049	-	150

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.

# WAYNE COUNTY



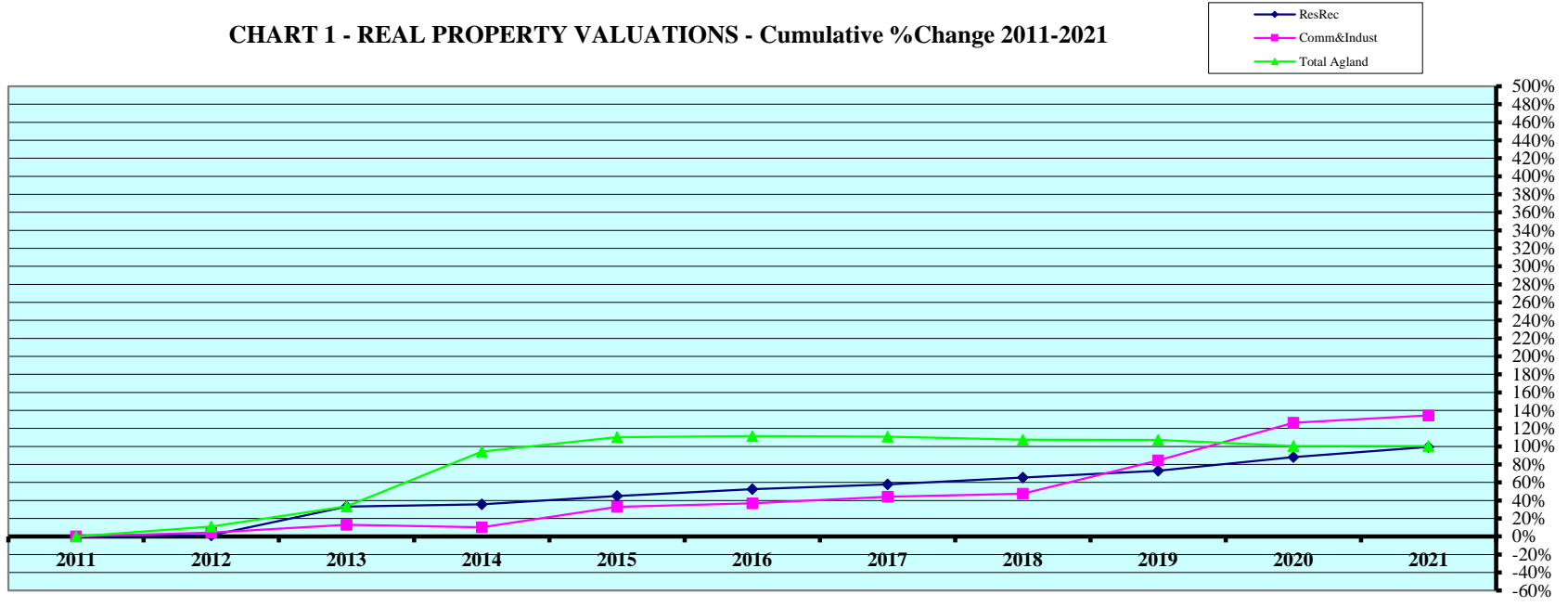
**Legend**

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

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 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	177,675,415	-	-	-	62,723,705	-	-	-	631,199,940	-	-	-
2012	179,981,445	2,306,030	1.30%	1.30%	65,368,630	2,644,925	4.22%	4.22%	701,402,465	70,202,525	11.12%	11.12%
2013	236,398,595	56,417,150	31.35%	33.05%	70,955,805	5,587,175	8.55%	13.12%	842,565,755	141,163,290	20.13%	33.49%
2014	241,135,015	4,736,420	2.00%	35.72%	69,179,240	-1,776,565	-2.50%	10.29%	1,226,500,930	383,935,175	45.57%	94.31%
2015	257,536,055	16,401,040	6.80%	44.95%	83,277,960	14,098,720	20.38%	32.77%	1,327,449,155	100,948,225	8.23%	110.31%
2016	271,157,625	13,621,570	5.29%	52.61%	85,846,980	2,569,020	3.08%	36.87%	1,334,784,450	7,335,295	0.55%	111.47%
2017	280,533,255	9,375,630	3.46%	57.89%	90,423,925	4,576,945	5.33%	44.16%	1,330,291,660	-4,492,790	-0.34%	110.76%
2018	293,887,590	13,354,335	4.76%	65.41%	92,424,430	2,000,505	2.21%	47.35%	1,308,938,200	-21,353,460	-1.61%	107.37%
2019	307,492,890	13,605,300	4.63%	73.06%	115,750,730	23,326,300	25.24%	84.54%	1,308,606,575	-331,625	-0.03%	107.32%
2020	334,273,140	26,780,250	8.71%	88.14%	141,879,305	26,128,575	22.57%	126.20%	1,265,470,795	-43,135,780	-3.30%	100.49%
2021	354,395,860	20,122,720	6.02%	99.46%	147,073,270	5,193,965	3.66%	134.48%	1,265,247,665	-223,130	-0.02%	100.45%

Rate Annual %chg: Residential & Recreational **7.15%**

Commercial & Industrial **8.90%**

Agricultural Land **7.20%**

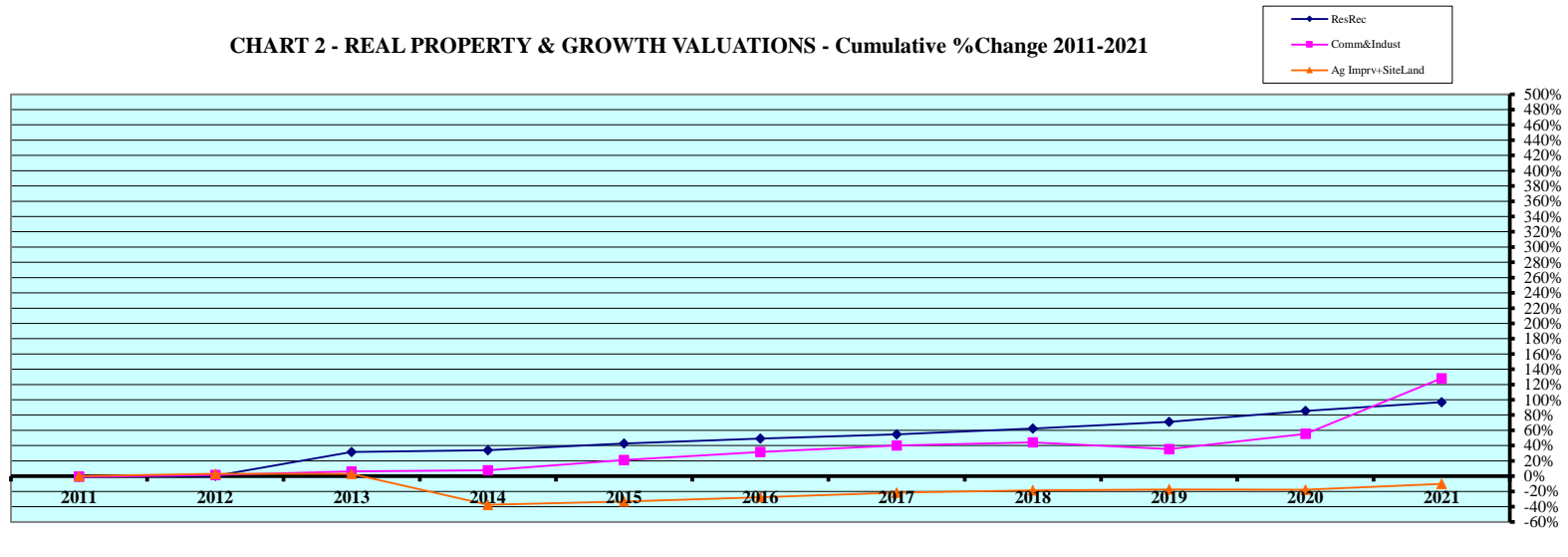
Cnty# **90**  
County **WAYNE**

**CHART 1**

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



CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 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	177,675,415	1,090,290	0.61%	176,585,125	-	-0.61%	62,723,705	598,680	0.95%	62,125,025	-	-0.95%
2012	179,981,445	1,548,245	0.86%	178,433,200	0.43%	0.43%	65,368,630	1,766,855	2.70%	63,601,775	1.40%	1.40%
2013	236,398,595	2,319,690	0.98%	234,078,905	30.06%	31.75%	70,955,805	4,410,695	6.22%	66,545,110	1.80%	6.09%
2014	241,135,015	3,096,405	1.28%	238,038,610	0.69%	33.97%	69,179,240	1,735,300	2.51%	67,443,940	-4.95%	7.53%
2015	257,536,055	3,734,510	1.45%	253,801,545	5.25%	42.85%	83,277,960	7,320,050	8.79%	75,957,910	9.80%	21.10%
2016	271,157,625	5,927,475	2.19%	265,230,150	2.99%	49.28%	85,846,980	3,300,060	3.84%	82,546,920	-0.88%	31.60%
2017	280,533,255	5,853,785	2.09%	274,679,470	1.30%	54.60%	90,423,925	2,561,075	2.83%	87,862,850	2.35%	40.08%
2018	293,887,590	5,443,365	1.85%	288,444,225	2.82%	62.34%	92,424,430	1,970,400	2.13%	90,454,030	0.03%	44.21%
2019	307,492,890	3,723,850	1.21%	303,769,040	3.36%	70.97%	115,750,730	30,758,110	26.57%	84,992,620	-8.04%	35.50%
2020	334,273,140	4,971,285	1.49%	329,301,855	7.09%	85.34%	141,879,305	44,524,570	31.38%	97,354,735	-15.89%	55.21%
2021	354,395,860	4,598,625	1.30%	349,797,235	4.64%	96.87%	147,073,270	3,941,025	2.68%	143,132,245	0.88%	128.19%
Rate Ann%chg	7.15%		Resid & Recreat w/o growth			5.86%	8.90%		C & I w/o growth			-1.35%

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	89,361,385	36,838,185	126,199,570	2,266,160	1.80%	123,933,410	-	-
2012	92,017,420	40,714,400	132,731,820	2,662,800	2.01%	130,069,020	3.07%	3.07%
2013	92,884,710	40,529,705	133,414,415	3,603,480	2.70%	129,810,935	-2.20%	2.86%
2014	49,817,845	31,734,860	81,552,705	2,712,930	3.33%	78,839,775	-40.91%	-37.53%
2015	51,082,390	35,003,815	86,086,205	1,841,050	2.14%	84,245,155	3.30%	-33.24%
2016	58,157,840	35,318,660	93,476,500	2,419,450	2.59%	91,057,050	5.77%	-27.85%
2017	63,765,650	39,237,435	103,003,085	4,082,525	3.96%	98,920,560	5.82%	-21.62%
2018	63,768,835	41,456,890	105,225,725	2,575,660	2.45%	102,650,065	-0.34%	-18.66%
2019	63,199,015	41,748,780	104,947,795	685,210	0.65%	104,262,585	-0.92%	-17.38%
2020	62,603,880	42,199,920	104,803,800	1,177,795	1.12%	103,626,005	-1.26%	-17.89%
2021	72,817,950	41,304,520	114,122,470	927,170	0.81%	113,195,300	8.01%	-10.30%
Rate Ann%chg	-2.03%	1.15%	-1.00%	Ag Imprv+Site w/o growth			-1.97%	

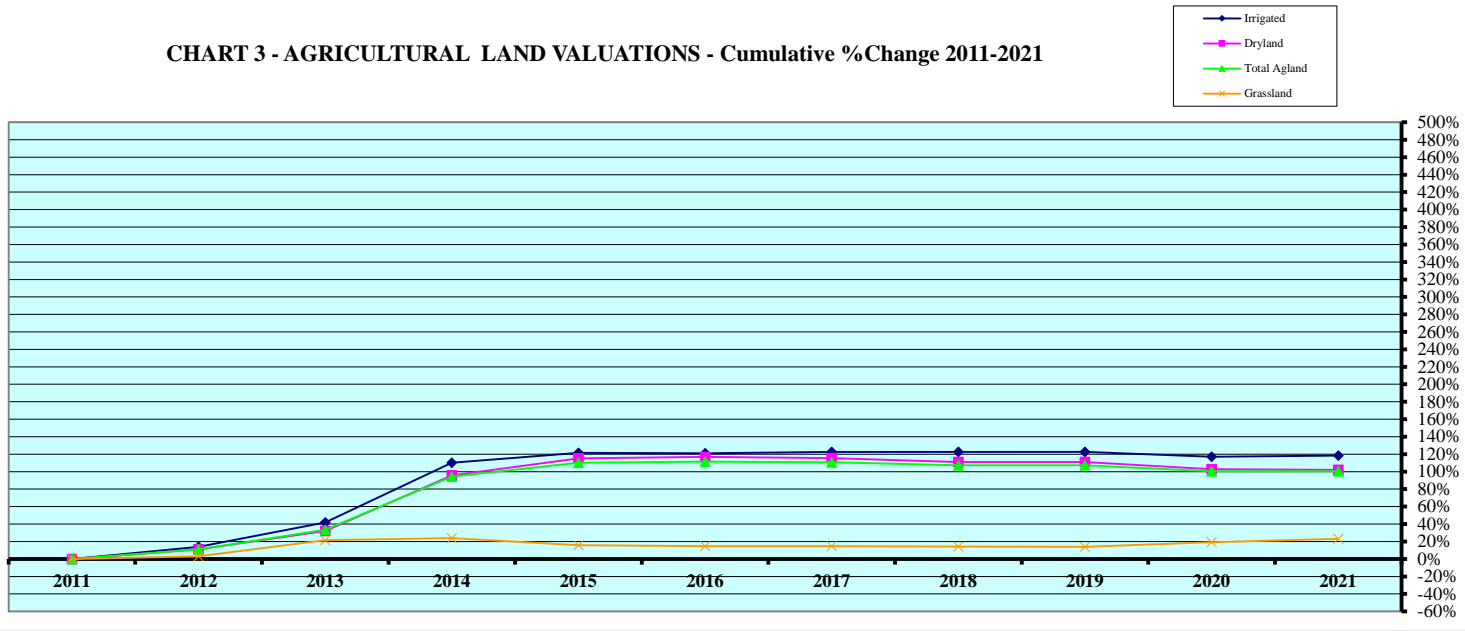
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 90  
County WAYNE

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	126,375,960	-	-	-	466,495,195	-	-	-	37,458,470	-	-	-
2012	143,993,920	17,617,960	13.94%	13.94%	517,627,670	51,132,475	10.96%	10.96%	38,574,505	1,116,035	2.98%	2.98%
2013	179,217,810	35,223,890	24.46%	41.81%	616,518,985	98,891,315	19.10%	32.16%	45,581,205	7,006,700	18.16%	21.68%
2014	265,660,530	86,442,720	48.23%	110.21%	913,084,385	296,565,400	48.10%	95.73%	46,430,235	849,030	1.86%	23.95%
2015	279,960,190	14,299,660	5.38%	121.53%	1,003,626,035	90,541,650	9.92%	115.14%	43,329,520	-3,100,715	-6.68%	15.67%
2016	279,405,810	-554,380	-0.20%	121.09%	1,011,871,135	8,245,100	0.82%	116.91%	42,946,395	-383,125	-0.88%	14.65%
2017	281,319,700	1,913,890	0.68%	122.61%	1,005,330,910	-6,540,225	-0.65%	115.51%	43,000,865	54,470	0.13%	14.80%
2018	281,138,275	-181,425	-0.06%	122.46%	984,430,675	-20,900,235	-2.08%	111.03%	42,728,245	-272,620	-0.63%	14.07%
2019	281,379,650	241,375	0.09%	122.65%	983,900,485	-530,190	-0.05%	110.91%	42,672,550	-55,695	-0.13%	13.92%
2020	274,136,735	-7,242,915	-2.57%	116.92%	945,726,270	-38,174,215	-3.88%	102.73%	44,612,765	1,940,215	4.55%	19.10%
2021	275,841,570	1,704,835	0.62%	118.27%	942,243,370	-3,482,900	-0.37%	101.98%	46,144,265	1,531,500	3.43%	23.19%

Rate Ann.%chg: Irrigated **8.12%** Dryland **7.28%** Grassland **2.11%**

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	870,315	-	-	-	0	-	-	-	631,199,940	-	-	-
2012	1,206,370	336,055	38.61%	38.61%	0	0	-	-	701,402,465	70,202,525	11.12%	11.12%
2013	1,247,755	41,385	3.43%	43.37%	0	0	-	-	842,565,755	141,163,290	20.13%	33.49%
2014	1,245,330	-2,425	-0.19%	43.09%	80,450	80,450	-	-	1,226,500,930	383,935,175	45.57%	94.31%
2015	533,410	-711,920	-57.17%	-38.71%	0	-80,450	-100.00%	-	1,327,449,155	100,948,225	8.23%	110.31%
2016	561,110	27,700	5.19%	-35.53%	0	0	-	-	1,334,784,450	7,335,295	0.55%	111.47%
2017	640,185	79,075	14.09%	-26.44%	0	0	-	-	1,330,291,660	-4,492,790	-0.34%	110.76%
2018	641,005	820	0.13%	-26.35%	0	0	-	-	1,308,938,200	-21,353,460	-1.61%	107.37%
2019	653,890	12,885	2.01%	-24.87%	0	0	-	-	1,308,606,575	-331,625	-0.03%	107.32%
2020	327,115	-326,775	-49.97%	-62.41%	667,910	667,910	-	-	1,265,470,795	-43,135,780	-3.30%	100.49%
2021	334,090	6,975	2.13%	-61.61%	684,370	16,460	2.46%	-	1,265,247,665	-223,130	-0.02%	100.45%

Rate Ann.%chg: Total Agric Land **7.20%**

**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	117,816,145	44,955	2,621			441,984,715	191,362	2,310			81,700,995	133,333	613		
2012	126,368,070	45,528	2,776	5.91%	5.91%	466,378,070	190,431	2,449	6.03%	6.03%	89,688,965	135,300	663	8.18%	9.46%
2013	142,881,245	46,330	3,084	11.11%	17.68%	517,980,150	190,652	2,717	10.94%	17.63%	89,574,800	130,628	686	3.44%	13.24%
2014	179,221,530	48,554	3,691	19.69%	40.84%	616,764,935	189,061	3,262	20.07%	41.24%	97,239,960	127,646	762	11.09%	25.80%
2015	265,667,845	48,518	5,476	48.34%	108.93%	913,342,090	190,107	4,804	47.27%	108.01%	128,539,130	127,483	1,008	32.36%	66.50%
2016	280,783,335	48,411	5,800	5.92%	121.31%	999,546,250	190,625	5,244	9.14%	127.02%	149,636,865	127,257	1,176	16.62%	94.17%
2017	279,412,555	48,168	5,801	0.01%	121.34%	1,011,942,845	191,458	5,285	0.80%	128.84%	164,929,515	127,713	1,291	9.83%	113.25%
2018	281,319,690	48,496	5,801	0.00%	121.34%	1,005,455,105	190,287	5,284	-0.03%	128.77%	174,353,050	127,360	1,369	6.01%	126.06%
2019	281,308,580	48,494	5,801	0.00%	121.34%	984,329,105	190,246	5,174	-2.08%	124.01%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	281,012,620	48,445	5,801	0.00%	121.33%	984,589,295	190,292	5,174	0.00%	124.02%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	272,681,515	48,489	5,624	-3.05%	114.58%	947,098,085	189,956	4,986	-3.64%	115.87%	44,522,985	20,579	2,163	67.81%	253.07%

Rate Annual %chg Average Value/Acre: 7.93%

8.00%

13.45%

Tax Year	WASTE LAND <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	643,615	2,145	300			0	0				595,396,765	262,808	2,266		
2012	859,505	2,149	400	33.32%	33.32%	0	0				631,172,490	262,695	2,403	6.05%	6.05%
2013	1,206,345	2,413	500	25.00%	66.66%	0	0				701,003,625	262,695	2,669	11.06%	17.79%
2014	1,217,975	2,436	500	0.00%	66.66%	0	0				701,003,625	262,791	3,208	20.22%	41.60%
2015	1,235,065	2,470	500	0.00%	66.66%	0	0				1,226,685,925	262,719	4,669	45.54%	106.10%
2016	503,270	2,516	200	-60.00%	-33.34%	0	0				1,327,116,480	262,822	5,049	8.14%	122.88%
2017	560,180	2,801	200	0.00%	-33.34%	0	0				1,334,859,840	262,725	5,081	0.62%	124.27%
2018	640,170	3,201	200	0.01%	-33.34%	0	0				1,330,419,495	262,416	5,070	-0.22%	123.78%
2019	641,060	3,205	200	0.00%	-33.34%	0	0				1,308,998,015	262,355	4,989	-1.59%	120.23%
2020	654,810	3,274	200	0.00%	-33.34%	0	0				1,308,769,745	262,311	4,989	0.00%	120.23%
2021	326,405	3,264	100	-50.00%	-66.67%	664,140	354	1,875			1,265,293,130	262,643	4,818	-3.44%	112.65%

90  
**WAYNE**

Rate Annual %chg Average Value/Acre: 7.84%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 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
9,697	WAYNE	69,409,912	22,107,996	2,829,445	354,395,860	136,829,160	10,244,110	0	1,265,247,665	71,986,785	42,570,850	0	1,975,621,783
cnty sector value % of total value:		3.51%	1.12%	0.14%	17.94%	6.93%	0.52%		64.04%	3.64%	2.15%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
229	CARROLL	94,660	38,126	1,287	6,290,905	1,060,935	0	0	0	0	0	0	7,485,913
2.36%	%sector of county sector	0.14%	0.17%	0.05%	1.78%	0.78%							0.38%
	%sector of municipality	1.26%	0.51%	0.02%	84.04%	14.17%							100.00%
285	HOSKINS	78,665	70,755	3,247	11,434,165	1,322,090	0	0	0	0	0	0	12,908,922
2.94%	%sector of county sector	0.11%	0.32%	0.11%	3.23%	0.97%							0.65%
	%sector of municipality	0.61%	0.55%	0.03%	88.58%	10.24%							100.00%
21	SHOLES	43,654	258	96	565,880	285,515	0	0	0	0	0	0	895,403
0.22%	%sector of county sector	0.06%	0.00%	0.00%	0.16%	0.21%							0.05%
	%sector of municipality	4.88%	0.03%	0.01%	63.20%	31.89%							100.00%
1,451	WAKEFIELD	1,620,764	512,702	384,146	17,255,150	7,367,455	0	0	0	0	0	0	27,140,217
14.96%	%sector of county sector	2.34%	2.32%	13.58%	4.87%	5.38%							1.37%
	%sector of municipality	5.97%	1.89%	1.42%	63.58%	27.15%							100.00%
5,666	WAYNE	7,849,924	2,514,527	777,016	188,466,295	61,857,535	1,539,190	0	0	0	0	0	263,004,487
58.43%	%sector of county sector	11.31%	11.37%	27.46%	53.18%	45.21%	15.03%						13.31%
	%sector of municipality	2.98%	0.96%	0.30%	71.66%	23.52%	0.59%						100.00%
427	WINSIDE	801,363	168,838	19,544	13,604,910	1,562,450	0	0	0	0	0	0	16,157,105
4.40%	%sector of county sector	1.15%	0.76%	0.69%	3.84%	1.14%							0.82%
	%sector of municipality	4.96%	1.04%	0.12%	84.20%	9.67%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
8,079	<b>Total Municipalities</b>	<b>10,489,030</b>	<b>3,305,206</b>	<b>1,185,336</b>	<b>237,617,305</b>	<b>73,455,980</b>	<b>1,539,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>327,592,047</b>
83.31%	%all municip.sectors of cnty	15.11%	14.95%	41.89%	67.05%	53.68%	15.03%						16.58%

90 WAYNE

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,526</b>	<b>Value : 2,045,213,600</b>	<b>Growth 35,522,545</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	177	2,238,570	157	1,894,855	404	6,629,275	738	10,762,700	
<b>02. Res Improve Land</b>	2,063	21,427,640	158	3,244,720	408	6,219,750	2,629	30,892,110	
<b>03. Res Improvements</b>	2,100	243,240,605	169	33,964,875	421	76,638,875	2,690	353,844,355	
<b>04. Res Total</b>	2,277	266,906,815	326	39,104,450	825	89,487,900	3,428	395,499,165	3,713,380
<b>% of Res Total</b>	66.42	67.49	9.51	9.89	24.07	22.63	52.53	19.34	10.45
<b>05. Com UnImp Land</b>	62	1,154,180	17	701,355	6	87,560	85	1,943,095	
<b>06. Com Improve Land</b>	356	7,849,145	36	1,341,465	17	1,005,100	409	10,195,710	
<b>07. Com Improvements</b>	333	65,496,515	39	12,544,575	41	80,597,105	413	158,638,195	
<b>08. Com Total</b>	395	74,499,840	56	14,587,395	47	81,689,765	498	170,777,000	30,405,870
<b>% of Com Total</b>	79.32	43.62	11.24	8.54	9.44	47.83	7.63	8.35	85.60
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	77,000	7	556,080	0	0	8	633,080	
<b>11. Ind Improvements</b>	1	1,472,255	7	7,787,320	0	0	8	9,259,575	
<b>12. Ind Total</b>	1	1,549,255	7	8,343,400	0	0	8	9,892,655	1,965
<b>% of Ind Total</b>	12.50	15.66	87.50	84.34	0.00	0.00	0.12	0.48	0.01
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	2,277	266,906,815	326	39,104,450	825	89,487,900	3,428	395,499,165	3,713,380
<b>% of Res &amp; Rec Total</b>	66.42	67.49	9.51	9.89	24.07	22.63	52.53	19.34	10.45
<b>Com &amp; Ind Total</b>	396	76,049,095	63	22,930,795	47	81,689,765	506	180,669,655	30,407,835
<b>% of Com &amp; Ind Total</b>	78.26	42.09	12.45	12.69	9.29	45.21	7.75	8.83	85.60
<b>17. Taxable Total</b>	2,673	342,955,910	389	62,035,245	872	171,177,665	3,934	576,168,820	34,121,215
<b>% of Taxable Total</b>	67.95	59.52	9.89	10.77	22.17	29.71	60.28	28.17	96.06

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	45	811,250	6,848,595	0	0	0
19. Commercial	17	684,985	9,659,640	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	45	811,250	6,848,595
19. Commercial	0	0	0	17	684,985	9,659,640
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				62	1,496,235	16,508,235

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	247	3	121	371

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	8,000	1,837	944,176,885	1,838	944,184,885
28. Ag-Improved Land	0	0	0	0	701	423,898,580	701	423,898,580
29. Ag Improvements	0	0	2	112,775	752	100,848,540	754	100,961,315

30. Ag Total				2,592	1,469,044,780
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	2	0.00	112,775	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	10	10.00	150,000	10	10.00	150,000	
32. HomeSite Improv Land	455	475.52	7,132,800	455	475.52	7,132,800	
33. HomeSite Improvements	461	0.00	71,372,325	461	0.00	71,372,325	0
34. HomeSite Total				<b>471</b>	<b>485.52</b>	<b>78,655,125</b>	
35. FarmSite UnImp Land	281	644.34	1,610,840	281	644.34	1,610,840	
36. FarmSite Improv Land	673	4,218.46	10,546,150	673	4,218.46	10,546,150	
37. FarmSite Improvements	725	0.00	29,476,215	727	0.00	29,588,990	1,401,330
38. FarmSite Total				<b>1,008</b>	<b>4,862.80</b>	<b>41,745,980</b>	
39. Road & Ditches	2,342	5,910.39	0	2,342	5,910.39	0	
40. Other- Non Ag Use	2	39.44	29,585	2	39.44	29,585	
41. Total Section VI				<b>1,479</b>	<b>11,298.15</b>	<b>120,430,690</b>	<b>1,401,330</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	160.00	339,625	1	160.00	339,625

Schedule VIII : Agricultural Records : Special Value

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



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,222.18	4.50%	13,555,280	4.88%	6,099.99
46. 1A	1,177.79	2.38%	7,125,625	2.56%	6,050.00
47. 2A1	5,350.82	10.83%	32,104,920	11.56%	6,000.00
48. 2A	13,031.82	26.38%	77,539,640	27.91%	5,950.02
49. 3A1	470.63	0.95%	2,706,140	0.97%	5,750.04
50. 3A	75.01	0.15%	420,060	0.15%	5,600.05
51. 4A1	24,446.11	49.48%	132,009,035	47.52%	5,400.00
52. 4A	2,627.68	5.32%	12,350,115	4.45%	4,700.01
53. Total	49,402.04	100.00%	277,810,815	100.00%	5,623.47
<b>Dry</b>					
54. 1D1	11,155.64	5.92%	68,049,350	6.67%	6,100.00
55. 1D	47,615.24	25.26%	288,073,225	28.24%	6,050.02
56. 2D1	20,185.16	10.71%	121,110,975	11.87%	6,000.00
57. 2D	2,962.84	1.57%	17,480,780	1.71%	5,900.01
58. 3D1	278.51	0.15%	1,503,945	0.15%	5,399.97
59. 3D	83,837.57	44.47%	426,733,430	41.83%	5,090.00
60. 4D1	9,002.77	4.78%	40,512,475	3.97%	4,500.00
61. 4D	13,482.87	7.15%	56,627,925	5.55%	4,199.99
62. Total	188,520.60	100.00%	1,020,092,105	100.00%	5,411.04
<b>Grass</b>					
63. 1G1	7,327.95	35.40%	17,953,590	36.65%	2,450.02
64. 1G	6,555.91	31.67%	15,770,970	32.20%	2,405.61
65. 2G1	5,945.12	28.72%	13,164,105	26.87%	2,214.27
66. 2G	746.85	3.61%	1,868,445	3.81%	2,501.77
67. 3G1	125.28	0.61%	228,395	0.47%	1,823.08
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	20,701.11	100.00%	48,985,505	100.00%	2,366.32
<b>Irrigated Total</b>					
Irrigated Total	49,402.04	18.80%	277,810,815	20.60%	5,623.47
<b>Dry Total</b>					
Dry Total	188,520.60	71.75%	1,020,092,105	75.64%	5,411.04
<b>Grass Total</b>					
Grass Total	20,701.11	7.88%	48,985,505	3.63%	2,366.32
72. Waste	3,581.01	1.36%	358,165	0.03%	100.02
73. Other	547.00	0.21%	1,367,500	0.10%	2,500.00
74. Exempt	522.79	0.20%	0	0.00%	0.00
75. Market Area Total	262,751.76	100.00%	1,348,614,090	100.00%	5,132.65

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	49,402.04	277,810,815	49,402.04	277,810,815
<b>77. Dry Land</b>	0.00	0	0.00	0	188,520.60	1,020,092,105	188,520.60	1,020,092,105
<b>78. Grass</b>	0.00	0	3.57	8,000	20,697.54	48,977,505	20,701.11	48,985,505
<b>79. Waste</b>	0.00	0	0.00	0	3,581.01	358,165	3,581.01	358,165
<b>80. Other</b>	0.00	0	0.00	0	547.00	1,367,500	547.00	1,367,500
<b>81. Exempt</b>	83.61	0	3.02	0	436.16	0	522.79	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>3.57</b>	<b>8,000</b>	<b>262,748.19</b>	<b>1,348,606,090</b>	<b>262,751.76</b>	<b>1,348,614,090</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	49,402.04	18.80%	277,810,815	20.60%	5,623.47
<b>Dry Land</b>	188,520.60	71.75%	1,020,092,105	75.64%	5,411.04
<b>Grass</b>	20,701.11	7.88%	48,985,505	3.63%	2,366.32
<b>Waste</b>	3,581.01	1.36%	358,165	0.03%	100.02
<b>Other</b>	547.00	0.21%	1,367,500	0.10%	2,500.00
<b>Exempt</b>	522.79	0.20%	0	0.00%	0.00
<b>Total</b>	<b>262,751.76</b>	<b>100.00%</b>	<b>1,348,614,090</b>	<b>100.00%</b>	<b>5,132.65</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Beverly Hills/paradise	42	282,020	34	430,000	34	6,680,580	76	7,392,600	139,275
83.2 Carroll	28	94,735	114	441,965	117	6,558,430	145	7,095,130	74,385
83.3 Hoskins	19	253,830	114	1,207,725	116	11,808,330	135	13,269,885	92,690
83.4 Muhs Acres	3	43,965	20	330,325	20	3,532,995	23	3,907,285	2,410
83.5 Rural	404	6,629,275	408	6,219,750	421	76,638,875	825	89,487,900	1,271,810
83.6 Sholes	13	259,140	8	5,940	9	347,680	22	612,760	20,505
83.7 Suburban	112	1,568,870	104	2,484,395	115	23,751,300	227	27,804,565	265,535
83.8 Wakefield	5	73,670	110	1,435,990	110	17,517,040	115	19,026,700	153,725
83.9 Wayne	86	1,317,720	1,532	17,349,070	1,563	192,073,375	1,649	210,740,165	1,464,825
83.10 Winside	26	239,475	185	986,950	185	14,935,750	211	16,162,175	228,220
84 Residential Total	738	10,762,700	2,629	30,892,110	2,690	353,844,355	3,428	395,499,165	3,713,380

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Carroll	7	9,595	21	96,945	21	941,945	28	1,048,485	0
85.2	Hoskins	4	24,255	17	95,790	17	1,202,575	21	1,322,620	0
85.3	Rural	6	87,560	17	1,005,100	41	80,597,105	47	81,689,765	29,580,925
85.4	Sholes	2	3,325	4	19,285	4	262,905	6	285,515	0
85.5	Suburban	17	701,355	43	1,897,545	46	20,331,895	63	22,930,795	730,610
85.6	Wakefield	1	20,375	13	707,380	14	6,568,410	15	7,296,165	9,585
85.7	Wayne	41	1,082,440	271	6,886,490	245	56,552,965	286	64,521,895	77,885
85.8	Winside	7	14,190	31	120,255	33	1,439,970	40	1,574,415	8,830
86	Commercial Total	85	1,943,095	417	10,828,790	421	167,897,770	506	180,669,655	30,407,835

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,091.53	36.49%	17,019,715	38.56%	2,400.01
88. 1G	6,077.78	31.28%	13,918,155	31.53%	2,290.01
89. 2G1	5,619.05	28.92%	11,941,255	27.05%	2,125.14
90. 2G	519.74	2.67%	1,039,480	2.35%	2,000.00
91. 3G1	123.56	0.64%	222,420	0.50%	1,800.10
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	19,431.66	100.00%	44,141,025	100.00%	2,271.60
<b>CRP</b>					
96. 1C1	236.42	18.62%	933,875	19.28%	3,950.07
97. 1C	478.13	37.66%	1,852,815	38.25%	3,875.13
98. 2C1	326.07	25.69%	1,222,850	25.24%	3,750.27
99. 2C	227.11	17.89%	828,965	17.11%	3,650.06
100. 3C1	1.72	0.14%	5,975	0.12%	3,473.84
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,269.45	100.00%	4,844,480	100.00%	3,816.20
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	19,431.66	93.87%	44,141,025	90.11%	2,271.60
CRP Total	1,269.45	6.13%	4,844,480	9.89%	3,816.20
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	20,701.11	100.00%	48,985,505	100.00%	2,366.32

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

90 Wayne

	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	354,395,860	395,499,165	41,103,305	11.60%	3,713,380	10.55%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	71,986,785	78,655,125	6,668,340	9.26%	0	9.26%
<b>04. Total Residential (sum lines 1-3)</b>	<b>426,382,645</b>	<b>474,154,290</b>	<b>47,771,645</b>	<b>11.20%</b>	<b>3,713,380</b>	<b>10.33%</b>
05. Commercial	136,829,160	170,777,000	33,947,840	24.81%	30,405,870	2.59%
06. Industrial	10,244,110	9,892,655	-351,455	-3.43%	1,965	-3.45%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>147,073,270</b>	<b>180,669,655</b>	<b>33,596,385</b>	<b>22.84%</b>	<b>30,407,835</b>	<b>2.17%</b>
08. Ag-Farmsite Land, Outbuildings	42,570,850	41,745,980	-824,870	-1.94%	1,401,330	-5.23%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	29,585	29,585			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>42,570,850</b>	<b>41,775,565</b>	<b>-795,285</b>	<b>-1.87%</b>	<b>1,401,330</b>	<b>-5.16%</b>
12. Irrigated	275,841,570	277,810,815	1,969,245	0.71%		
13. Dryland	942,243,370	1,020,092,105	77,848,735	8.26%		
14. Grassland	46,144,265	48,985,505	2,841,240	6.16%		
15. Wasteland	334,090	358,165	24,075	7.21%		
16. Other Agland	684,370	1,367,500	683,130	99.82%		
<b>17. Total Agricultural Land</b>	<b>1,265,247,665</b>	<b>1,348,614,090</b>	<b>83,366,425</b>	<b>6.59%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,881,274,430</b>	<b>2,045,213,600</b>	<b>163,939,170</b>	<b>8.71%</b>	<b>35,522,545</b>	<b>6.83%</b>

## 2022 Assessment Survey for Wayne County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$195,332.01
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$0
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$10,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$50,000 GIS
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0

**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>
	Yes, they are updated in conjunction with GIS
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
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://wayne.gworks.com">http://wayne.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor Office Staff-they draw out their own splits, combine parcels and make land use changes.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks and Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	Spring 2021

**C. Zoning Information**

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



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

**D. Contracted Services**

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

**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>
	N/A
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2022 Residential Assessment Survey for Wayne County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	Assessor and Office Staff																								
<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="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Beverly Hills and Paradise - Subdivisions located between Norfolk and Hoskins on Hwy 35</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Carroll - Small village located west of Wayne; estimated population is 237.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Hoskins - close proximity to Norfolk; no school; estimated population is 281.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Muhs Acres - suburban subdivision located Northwest of the City of Wayne; lots generally half acre in size.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural and Sholes - Sholes: small population of approximately 31.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Wakefield - K-12 school located in the Wayne County portion of the town; mostly newer constructed homes and adjoins Dixon County; estimated population is 1,545.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Wayne - County seat; Wayne State College; K-12 school; estimated population was 5,557.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Winside - K-12 school system; estimated population is 574; small grocery store, one bar open very limited hours.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Suburban - Parcels located within a one mile radius of the small towns and a two mile radius of Wayne; less than 20 acres</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Beverly Hills and Paradise - Subdivisions located between Norfolk and Hoskins on Hwy 35	2	Carroll - Small village located west of Wayne; estimated population is 237.	3	Hoskins - close proximity to Norfolk; no school; estimated population is 281.	4	Muhs Acres - suburban subdivision located Northwest of the City of Wayne; lots generally half acre in size.	5	Rural and Sholes - Sholes: small population of approximately 31.	6	Wakefield - K-12 school located in the Wayne County portion of the town; mostly newer constructed homes and adjoins Dixon County; estimated population is 1,545.	7	Wayne - County seat; Wayne State College; K-12 school; estimated population was 5,557.	8	Winside - K-12 school system; estimated population is 574; small grocery store, one bar open very limited hours.	20	Suburban - Parcels located within a one mile radius of the small towns and a two mile radius of Wayne; less than 20 acres	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
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AG OB	Agricultural Outbuildings																								
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																								
	Cost approach, sales comparison approach and income approach/cash flow analysis on several vacant residential lots per application (Form 191).																								
<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>																								
	Depreciation studies are developed based on the local market.																								
<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>																								

Currently utilize the sales comparison approach but are working towards valuing land by price per square foot method.

**7. How are rural residential site values developed?**

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

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

No

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

Income approach/cash flow analysis when applicable and sales comparison approach.

**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	2021	2018	2021	2021
2	2021	2019	2021	2021
3	2021	2019	2021	2021
4	2021	2018	2021	2021
5	2021	2018	2021	2021
6	2021	2021	2021	2021
7	2021	2021	2019	2021
8	2021	2019	2021	2021
20	2021	2021	2021	2021
AG DW	2021	2018	2021	2021
AG OB	2021	2018	2021	2021

## 2022 Commercial Assessment Survey for Wayne County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Office staff but coordinated by the assessor, sometimes with help of road men	
<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>
	2	Carroll -- minimal active commercial; has a grain facility
	3	Hoskins -- close proximity to Norfolk on Hwy 35; minimal active commercial, two bars, convenience store
	5	Rural and Sholes -- minimal active commercial properties
	6	Wakefield - adjoins Dixon County; CVA facility, grocery store, convenience store
	7	Wayne -- county Seat; commercial hub for Wayne County; Wayne State College, hospital, two grocery stores, retail, convenience stores, active commercial.
	8	Winside -- minimal active commercial properties; has a grain facility
	20	Suburban -- parcels located within a one mile radius of the small towns and a two mile radius of Wayne
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Cost Approach, Sales Comparison Approach, and Income Approach on Section 42	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	The Cost Approach is used to determine the value of unique commercial properties.	
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>	
	Depreciation tables are developed based on the local market.	
<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 commercial lot values.</b>	
	Sales comparison approach is used to determine commercial lot values.	

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	2	2017	2008	2017	2021
	3	2017	2008	2016	2021
	5	2021	2008	2019	2020/2021
	6	2021	2021	2017	2021
	7	2017	2008	2021	2021
	8	2017	2008	2017	2021
	20	2021	2021	2016	2021

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

## 2022 Agricultural Assessment Survey for Wayne County

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

<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# 2021 Plan of Assessment for Wayne County

County Assessor – Dawn Duffy

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

## 2022

**Residential** – Review work for 2022 will begin in November. Notes and building permits are being filed and prepared. We will continue to monitor sales using a market analysis. We will continue pricing residential properties with 2018 cost tables. This was started in 2019 with the Village of Wakefield, and continued in 2020 with the rest of the small towns/villages in the county. We implemented 2018 cost tables on all rural and Suburban houses for 2021. As part of the process of reviewing all parcels once every six years, we reviewed all rural and suburban properties in the summer of 2020 as we last reviewed these in the spring of 2015. All small town and City of Wayne parcels were reviewed as part of this process in the spring of 2021.

We will continue to work toward getting the City of Wayne updated with new cost tables on the residential properties. We have been working the last few years to get neighborhoods set up to facilitate with this process. My hope is that for 2022 we will be able to get newer costs implemented in many areas of the city.

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

We will try to begin updating cost tables on the commercial properties in the small towns and City of Wayne, as well as those in the rural locations. Suburban commercials were updated to 2018 cost tables for 2021.

**Agricultural** – Land uses are being reviewed using GIS imagery and we'll also utilize drive by reviews that we do at various times during the year, beginning around November. Also, we received new imagery from Pictometry done in April of 2021, and new free imagery was done in the summer of 2020.

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

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



## 2023

**Residential** – We will also continue to review properties as needed. This will include walk around reviews, drive by reviews, and photos taken of the properties. Parcels will be monitored using the sales file in the county. When needed we will go to the property and list any changes that have taken place. Properties will continue to be physically reviewed and valued in a timely manner. We also hope to get our cost tables updated to something more current in Wayne. We are setting up “neighborhoods” in the City of Wayne to get similar areas priced consistently to ease the process of updating the cost tables. This began a few years ago and will likely take a while to fully implement, as the market has been extremely active and values are continuing to rise at a remarkable rate. Hopefully, getting newer cost tables on the properties in Wayne will help values keep pace with the market.

**Commercial** – We will continue to implement newer cost tables in all rural and town locations. Parcels will continue to be monitored and values adjusted using the sales assessment ratio. New construction and changes to parcels will continue to be monitored using building permits, realtor’s web sites, and drive by reviews.

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

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

## 2024

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

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

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

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

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

## Staff, Budgeting & Training

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

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

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

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

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

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

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

We hired Pictometry to fly aerial imagery in the spring of 2015, 2018, and most recently, spring of 2021. They take imagery of all of Wayne County. This imagery has been extremely useful in finding unreported buildings, decks, patios, additions, etc. We have also discovered buildings that are in bad repair due to damaged roofs or found buildings that have been torn down. Having now had flights done in several different years has been helpful for finding changes that have taken place over time, as we can compare the newer flights to the older ones and see what has been added or removed.

## Definitions

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

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

## Conclusion

**The Assessor's Office reviewed all urban parcels, both residential and commercial, in 2021. All rural properties, both residential and commercial, were reviewed in 2020. The required inspection of every property in the county at least once every six years has been met, as this was last done in 2016 and 2015, respectively.**

In **2022, 2023, & 2024** I will work to improve the quality of assessment to stay in compliance with generally accepted mass appraisal practices. It is my goal to follow the five subsystems of mass appraisal; data collection and maintenance, market analysis, the development of mass appraisal models and tables, quality control, and defense of values. All five subsystems are in place in Wayne County.

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

Marshall & Swift 2018 cost tables are being used for valuing residential properties, except in the City of Wayne. 2008 cost tables are being used for the commercial properties, with the exception of the Suburban commercials, which were updated to 2018 tables in 2021. We hope in the next couple of years to update our Wayne residential properties to more current cost tables. Our GIS system is used in assisting in the determination of rural land use, as well as being a tool in problem solving. It has also been key in keeping remarkably more accurate parcel maps.

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