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DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

WAYNE COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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,

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

cc: Dawn Duffy, Wayne County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually 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 to be considered 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 teammates 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 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 the recognition by IAAO 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.

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.

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 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, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

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.

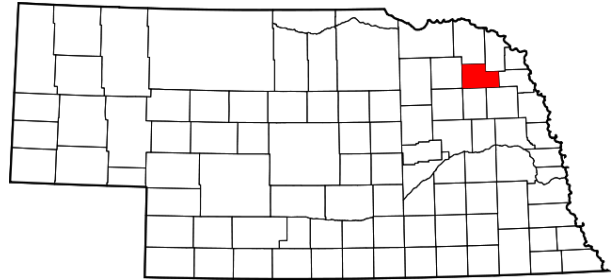
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

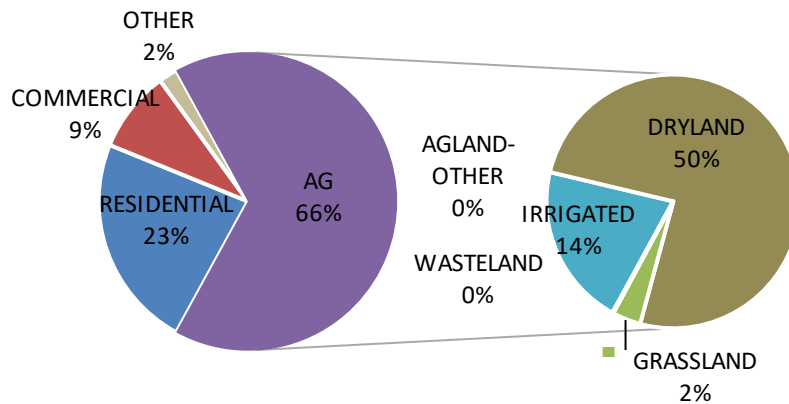
**Further information may be found in Exhibit 94*

County Overview

With a total area of 443 square miles, Wayne County has 9,784 residents, per the Census Bureau Quick Facts for 2021, a 1% population incline from the 2020 U.S. Census. Reports indicate that 73% of county residents are homeowners and 79% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$149,433 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



County Value Breakdown



2022 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2023

CITY POPULATION CHANGE

	2012	2022	Change
CARROLL	229	191	-16.6%
HOSKINS	285	263	-7.7%
SHOLES	21	16	-23.8%
WAKEFIELD	1,451	1,522	4.9%
WAYNE	5,663	5,973	5.5%
WINSIDE	427	379	-11.2%

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 241 employer establishments with total employment of 3,671, for an 11% increase in employment.

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

2023 Residential Correlation for Wayne County

Assessment Actions

Carroll and Wakefield cost tables were updated to 2022. Hoskins, Sholes, Rural and Suburban residential were updated to 2021 cost tables. Depreciation was updated to 2023 for all residential properties. Homesites were raised to \$20,000 for 2023. Pick-up and general maintenance was completed for the residential class.

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 Wayne County Assessor calls the buyer and seller to verify questionable sales. The sales usability rate is above the state average usability rate. A review of the non-qualified sales shows they had adequate reasons for their disqualification and all arm's-length transactions have been made available for measurement purposes.

The county assessor has nine valuation groups which are identified based upon county assessor locations in the county. Valuation Groups 1 and 4 are subdivisions in the county, Valuation Group 5 is rural properties, Valuation Groups 2, 3, 6, and 8 are small towns, Valuation Group 7 is the largest town, Valuation Group 20 is Suburban parcels.

Depreciation tables are dated 2023, costing table dates range from 2019 to 2022, lot value studies were completed from 2019 to 2023 and all residential properties were last inspected in 2021. The county assessor is current with the six-year inspection and review cycle for the residential class. The Wayne County assessor has a written methodology on file.

Description of Analysis

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

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

2023 Residential Correlation for Wayne County

A review of the overall statistical sample shows 240 qualified sales. All three measures of central tendency are within the acceptable range. The qualitative statistics are within the IAAO recommended range. All nine valuation groups are represented and all with sufficient sales are within the acceptable range.

A review of the 2023 County Abstract of Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property, and reflects the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics, and the assessment practices, suggest that assessments within the county are valued within the acceptable range, and therefore are equalized. The quality of assessment of the residential property in Wayne County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	100.67	100.67	100.93	00.51	99.74
2	5	96.38	94.04	91.96	10.86	102.26
3	4	95.58	99.20	95.45	09.32	103.93
4	1	86.65	86.65	86.65	00.00	100.00
5	17	93.78	93.87	92.78	08.05	101.17
6	8	92.37	96.90	90.79	12.34	106.73
7	181	94.40	92.99	91.80	08.47	101.30
8	16	98.55	100.53	94.47	09.61	106.41
20	6	92.70	92.17	89.69	05.47	102.77
____ALL____	240	94.54	93.83	91.99	08.71	102.00

Level of Value

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

2023 Commercial Correlation for Wayne County

Assessment Actions

Depreciation tables were updated to 2023 for Carroll, Hoskins, Rural, Sholes, Wayne and Suburban residential. Carroll cost tables were updated to 2022, Hoskins, Sholes, Wakefield and Wayne cost tables were updated to 2021. A lot study was completed, and economic depreciation was adjusted in Wayne. Pick-up work and general maintenance was completed for the commercial class.

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.

A review of the sales qualifications shows that the sales usability rate for the commercial class is lower than the statewide average. A trimmed analysis was completed examining the non-qualified sales and their impact on the statistics should more sales have been qualified, no bias was detected in the county assessor's qualification determinations.

There are seven valuation groups in the commercial class based upon assessor locations in the county. With few sales in the commercial three-year study period each year, the county assessor's stratification of sales by assessor location is not useful for analysis, the Property Assessment Division's (Division's) analysis is limited to the overall sample.

The county assessor is current on the six-year inspection and review cycle. Inspections of the commercial class were completed in 2020 and 2021. Depreciation tables are listed as 2017 through 2023 and costing tables are 2021 and 2022, with the exception of Valuation Group 8 which is dated 2008 but will be updated for the 2024 assessment year. Lot studies were completed in 2017 for Valuation Groups 2, 6, and 8, Valuation Group 5 in 2019 and all remaining valuation groups were in 2023.

Description of Analysis

For the commercial class, there are seven valuation groups that are utilized 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

2023 Commercial Correlation for Wayne County

Review of the overall sample shows 15 sales representing four of the seven valuation groups. All three measures of central tendency are within the acceptable range. The qualitative statistics are both within the IAAO recommendations. Only one of the valuation groups has a sufficient sample of sales and is within the acceptable range. The remaining valuation groups have samples too small to analyze for measurement purposes, with only one or two qualified sales in each. Review of the assessment practices supports that all valuation groups are cyclically reviewed and revalued using similar techniques, supporting that all valuation groups are assessed within the acceptable range.

The Comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and reflect the assessment actions reported by the County Assessor.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggest that assessments with the county are valued uniformly and are therefore 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
2	1	102.16	102.16	102.16	00.00	100.00
5	1	111.16	111.16	111.16	00.00	100.00
7	11	99.59	97.50	98.50	06.90	98.98
20	2	67.75	67.75	67.52	02.18	100.34
____ALL____	15	99.59	94.75	94.25	10.27	100.53

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Wayne County is 100%.

2023 Agricultural Correlation for Wayne County

Assessment Actions

For the agricultural class irrigated land was increased on average 10%, dryland increased on average 15% and grass and Conservation Reserve Program (CRP) were increased 9%. Home sites were increased from \$15,000 to \$20,000; costing and depreciation was updated on agricultural dwellings and costing was updated on agricultural outbuildings. Pick-up work and general maintenance was completed.

Assessment Practice Review

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

A review of sales qualifications shows the usability rate is lower than the state average. Review of the non-qualified sales shows a high number of family transfers and partial interests and supports that all available arm's-length transactions were used.

There is only one market area utilized for the agricultural class. Land use was reviewed using aerial imagery for 2023. The six-year inspection and review cycle is current. Agricultural homes and outbuildings are valued using the same process as the rural residential homes and outbuildings. Costing was updated on homes and outbuildings and depreciation was updated on homes for the 2023 assessment year.

Description of Analysis

The agricultural statistical sample includes 34 sales. All three measures of central tendency are within the acceptable range. In reviewing the 80% Majority Land Use (MLU) substrata the only subclass with sufficient sales is dryland and is within the acceptable range. Review of the irrigated land, dryland, and grassland in all areas compared to surrounding counties, indicates that the agricultural land values use in Wayne County are comparable with surrounding counties.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Wayne County has a school bond subject to a 50% level of value for agricultural land values pursuant to LB2. A substat of the school district statistics can be found in the Appendix of this report. Based on the review of the statistics and the reduced values reported by the Wayne County Assessor, the statutory level of value has been achieved.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and reasonably comparable to adjoining

2023 Agricultural Correlation for Wayne County

counties. The quality of assessment of agricultural land 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	84.13	75.54	69.07	13.15	109.37
1	4	84.13	75.54	69.07	13.15	109.37
<u>Dry</u>						
County	25	74.42	72.47	70.30	16.31	103.09
1	25	74.42	72.47	70.30	16.31	103.09
<u>Grass</u>						
County	1	67.87	67.87	67.87	00.00	100.00
1	1	67.87	67.87	67.87	00.00	100.00
<u>ALL</u>						
	34	73.70	71.55	69.02	17.06	103.67

Level of Value

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

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Wayne County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Wayne County is 48%.

2023 Opinions of the Property Tax Administrator for Wayne County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	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, 2023.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary

for Wayne County

Residential Real Property - Current

Number of Sales	240	Median	94.54
Total Sales Price	\$41,423,142	Mean	93.83
Total Adj. Sales Price	\$41,423,142	Wgt. Mean	91.99
Total Assessed Value	\$38,105,185	Average Assessed Value of the Base	\$128,167
Avg. Adj. Sales Price	\$172,596	Avg. Assessed Value	\$158,772

Confidence Interval - Current

95% Median C.I	92.79 to 96.16
95% Wgt. Mean C.I	90.69 to 93.29
95% Mean C.I	92.38 to 95.28
% of Value of the Class of all Real Property Value in the County	19.24
% of Records Sold in the Study Period	6.96
% of Value Sold in the Study Period	8.63

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	214	96	96.43
2021	215	94	94.49
2020	203	95	94.86
2019	183	95	95.37

2023 Commission Summary for Wayne County

Commercial Real Property - Current

Number of Sales	15	Median	99.59
Total Sales Price	\$2,675,256	Mean	94.75
Total Adj. Sales Price	\$2,675,256	Wgt. Mean	94.25
Total Assessed Value	\$2,521,320	Average Assessed Value of the Base	\$380,046
Avg. Adj. Sales Price	\$178,350	Avg. Assessed Value	\$168,088

Confidence Interval - Current

95% Median C.I	86.33 to 104.26
95% Wgt. Mean C.I	84.80 to 103.69
95% Mean C.I	86.83 to 102.67
% of Value of the Class of all Real Property Value in the County	8.31
% of Records Sold in the Study Period	2.99
% of Value Sold in the Study Period	1.32

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	15	100	95.90
2021	14	100	99.22
2020	16	100	94.37
2019	15	100	93.92

**90 Wayne
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 240
 Total Sales Price : 41,423,142
 Total Adj. Sales Price : 41,423,142
 Total Assessed Value : 38,105,185
 Avg. Adj. Sales Price : 172,596
 Avg. Assessed Value : 158,772

MEDIAN : 95
 WGT. MEAN : 92
 MEAN : 94
 COD : 08.71
 PRD : 102.00

COV : 12.21
 STD : 11.46
 Avg. Abs. Dev : 08.23
 MAX Sales Ratio : 160.36
 MIN Sales Ratio : 66.98

95% Median C.I. : 92.79 to 96.16
 95% Wgt. Mean C.I. : 90.69 to 93.29
 95% Mean C.I. : 92.38 to 95.28

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	25	101.08	100.91	100.56	04.05	100.35	79.80	117.64	98.90 to 102.86	150,644	151,484	
01-JAN-21 To 31-MAR-21	12	98.78	101.03	99.15	06.54	101.90	85.87	115.83	94.52 to 111.01	136,042	134,883	
01-APR-21 To 30-JUN-21	33	98.11	98.97	96.86	08.21	102.18	77.15	136.96	96.14 to 101.30	153,666	148,837	
01-JUL-21 To 30-SEP-21	33	98.23	97.06	96.83	04.64	100.24	85.27	107.46	94.96 to 100.26	161,853	156,717	
01-OCT-21 To 31-DEC-21	34	92.39	92.52	91.46	05.81	101.16	73.94	108.86	90.38 to 96.38	200,156	183,056	
01-JAN-22 To 31-MAR-22	34	92.34	94.80	91.61	10.18	103.48	69.56	160.36	88.21 to 96.38	133,025	121,862	
01-APR-22 To 30-JUN-22	41	87.85	87.05	86.44	08.43	100.71	67.29	108.58	82.95 to 91.11	213,064	184,181	
01-JUL-22 To 30-SEP-22	28	84.31	84.88	84.66	09.74	100.26	66.98	99.26	78.16 to 90.94	198,166	167,771	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	103	99.04	99.07	97.96	05.95	101.13	77.15	136.96	97.59 to 100.16	153,502	150,378	
01-OCT-21 To 30-SEP-22	137	90.68	89.89	88.30	08.71	101.80	66.98	160.36	88.09 to 91.84	186,952	165,082	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	112	96.99	96.67	95.10	06.74	101.65	73.94	136.96	95.21 to 98.42	168,303	160,052	
<u>ALL</u>	240	94.54	93.83	91.99	08.71	102.00	66.98	160.36	92.79 to 96.16	172,596	158,772	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	2	100.67	100.67	100.93	00.51	99.74	100.16	101.18	N/A	256,500	258,890	
2	5	96.38	94.04	91.96	10.86	102.26	77.78	108.49	N/A	120,510	110,816	
3	4	95.58	99.20	95.45	09.32	103.93	86.06	119.56	N/A	127,000	121,220	
4	1	86.65	86.65	86.65	00.00	100.00	86.65	86.65	N/A	238,000	206,225	
5	17	93.78	93.87	92.78	08.05	101.17	71.19	117.64	86.61 to 99.26	257,359	238,782	
6	8	92.37	96.90	90.79	12.34	106.73	79.04	140.58	79.04 to 140.58	224,625	203,928	
7	181	94.40	92.99	91.80	08.47	101.30	66.98	136.96	92.03 to 96.30	161,878	148,602	
8	16	98.55	100.53	94.47	09.61	106.41	78.72	160.36	91.06 to 105.12	113,219	106,953	
20	6	92.70	92.17	89.69	05.47	102.77	83.36	101.55	83.36 to 101.55	379,667	340,538	
<u>ALL</u>	240	94.54	93.83	91.99	08.71	102.00	66.98	160.36	92.79 to 96.16	172,596	158,772	

**90 Wayne
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 240
 Total Sales Price : 41,423,142
 Total Adj. Sales Price : 41,423,142
 Total Assessed Value : 38,105,185
 Avg. Adj. Sales Price : 172,596
 Avg. Assessed Value : 158,772

MEDIAN : 95
 WGT. MEAN : 92
 MEAN : 94
 COD : 08.71
 PRD : 102.00

COV : 12.21
 STD : 11.46
 Avg. Abs. Dev : 08.23
 MAX Sales Ratio : 160.36
 MIN Sales Ratio : 66.98

95% Median C.I. : 92.79 to 96.16
 95% Wgt. Mean C.I. : 90.69 to 93.29
 95% Mean C.I. : 92.38 to 95.28

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	240	94.54	93.83	91.99	08.71	102.00	66.98	160.36	92.79 to 96.16	172,596	158,772
06											
07											
<u>ALL</u>	<u>240</u>	<u>94.54</u>	<u>93.83</u>	<u>91.99</u>	<u>08.71</u>	<u>102.00</u>	<u>66.98</u>	<u>160.36</u>	<u>92.79 to 96.16</u>	<u>172,596</u>	<u>158,772</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	1	160.36	160.36	160.36	00.00	100.00	160.36	160.36	N/A	14,000	22,450
Less Than 30,000	1	160.36	160.36	160.36	00.00	100.00	160.36	160.36	N/A	14,000	22,450
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	240	94.54	93.83	91.99	08.71	102.00	66.98	160.36	92.79 to 96.16	172,596	158,772
Greater Than 14,999	239	94.52	93.55	91.97	08.45	101.72	66.98	140.58	92.41 to 96.16	173,260	159,342
Greater Than 29,999	239	94.52	93.55	91.97	08.45	101.72	66.98	140.58	92.41 to 96.16	173,260	159,342
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	160.36	160.36	160.36	00.00	100.00	160.36	160.36	N/A	14,000	22,450
15,000 TO 29,999											
30,000 TO 59,999	10	103.24	106.88	107.24	08.80	99.66	92.41	136.96	96.97 to 121.55	49,450	53,032
60,000 TO 99,999	28	98.97	100.39	99.90	09.90	100.49	69.56	140.58	92.84 to 106.15	82,060	81,979
100,000 TO 149,999	69	94.52	93.67	93.81	07.90	99.85	66.98	117.64	91.83 to 98.59	123,410	115,774
150,000 TO 249,999	101	92.86	91.19	90.95	07.70	100.26	67.29	113.34	90.83 to 95.47	190,367	173,142
250,000 TO 499,999	29	91.64	90.74	90.49	08.05	100.28	71.42	104.87	85.90 to 96.33	327,744	296,568
500,000 TO 999,999	2	87.02	87.02	86.19	04.21	100.96	83.36	90.68	N/A	685,000	590,413
1,000,000 +											
<u>ALL</u>	<u>240</u>	<u>94.54</u>	<u>93.83</u>	<u>91.99</u>	<u>08.71</u>	<u>102.00</u>	<u>66.98</u>	<u>160.36</u>	<u>92.79 to 96.16</u>	<u>172,596</u>	<u>158,772</u>

**90 Wayne
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 15
 Total Sales Price : 2,675,256
 Total Adj. Sales Price : 2,675,256
 Total Assessed Value : 2,521,320
 Avg. Adj. Sales Price : 178,350
 Avg. Assessed Value : 168,088

MEDIAN : 100
 WGT. MEAN : 94
 MEAN : 95
 COD : 10.27
 PRD : 100.53

COV : 15.09
 STD : 14.30
 Avg. Abs. Dev : 10.23
 MAX Sales Ratio : 111.50
 MIN Sales Ratio : 66.27

95% Median C.I. : 86.33 to 104.26
 95% Wgt. Mean C.I. : 84.80 to 103.69
 95% Mean C.I. : 86.83 to 102.67

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	1	100.18	100.18	100.18	00.00	100.00	100.18	100.18	N/A	625,000	626,130
01-APR-20 To 30-JUN-20	1	111.16	111.16	111.16	00.00	100.00	111.16	111.16	N/A	250,000	277,910
01-JUL-20 To 30-SEP-20	1	106.77	106.77	106.77	00.00	100.00	106.77	106.77	N/A	75,000	80,080
01-OCT-20 To 31-DEC-20	3	99.59	96.73	100.10	06.00	96.63	86.33	104.26	N/A	143,000	143,140
01-JAN-21 To 31-MAR-21	1	97.06	97.06	97.06	00.00	100.00	97.06	97.06	N/A	75,000	72,795
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	1	101.55	101.55	101.55	00.00	100.00	101.55	101.55	N/A	95,000	96,475
01-OCT-21 To 31-DEC-21	2	106.83	106.83	108.55	04.37	98.42	102.16	111.50	N/A	73,128	79,378
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	3	75.53	77.99	77.28	11.43	100.92	66.27	92.16	N/A	196,667	151,975
01-JUL-22 To 30-SEP-22	2	83.40	83.40	83.03	16.99	100.45	69.23	97.57	N/A	195,000	161,915
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	3	106.77	106.04	103.59	03.43	102.37	100.18	111.16	N/A	316,667	328,040
01-OCT-20 To 30-SEP-21	5	99.59	97.76	99.95	04.50	97.81	86.33	104.26	N/A	119,800	119,738
01-OCT-21 To 30-SEP-22	7	92.16	87.77	83.33	15.53	105.33	66.27	111.50	66.27 to 111.50	160,894	134,073
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	6	102.22	101.38	102.50	05.89	98.91	86.33	111.16	86.33 to 111.16	229,833	235,590
01-JAN-21 To 31-DEC-21	4	101.86	103.07	103.72	03.69	99.37	97.06	111.50	N/A	79,064	82,006
<u>ALL</u>	15	99.59	94.75	94.25	10.27	100.53	66.27	111.50	86.33 to 104.26	178,350	168,088

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	1	102.16	102.16	102.16	00.00	100.00	102.16	102.16	N/A	46,256	47,255
5	1	111.16	111.16	111.16	00.00	100.00	111.16	111.16	N/A	250,000	277,910
7	11	99.59	97.50	98.50	06.90	98.98	75.53	111.50	86.33 to 106.77	173,091	170,495
20	2	67.75	67.75	67.52	02.18	100.34	66.27	69.23	N/A	237,500	160,353
<u>ALL</u>	15	99.59	94.75	94.25	10.27	100.53	66.27	111.50	86.33 to 104.26	178,350	168,088

**90 Wayne
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 15
 Total Sales Price : 2,675,256
 Total Adj. Sales Price : 2,675,256
 Total Assessed Value : 2,521,320
 Avg. Adj. Sales Price : 178,350
 Avg. Assessed Value : 168,088

MEDIAN : 100
 WGT. MEAN : 94
 MEAN : 95
 COD : 10.27
 PRD : 100.53

COV : 15.09
 STD : 14.30
 Avg. Abs. Dev : 10.23
 MAX Sales Ratio : 111.50
 MIN Sales Ratio : 66.27

95% Median C.I. : 86.33 to 104.26
 95% Wgt. Mean C.I. : 84.80 to 103.69
 95% Mean C.I. : 86.83 to 102.67

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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	100.18	100.18	100.18	00.00	100.00	100.18	100.18	N/A	625,000	626,130
03	14	98.58	94.37	92.44	11.08	102.09	66.27	111.50	75.53 to 106.77	146,447	135,371
04											
<u>ALL</u>	<u>15</u>	<u>99.59</u>	<u>94.75</u>	<u>94.25</u>	<u>10.27</u>	<u>100.53</u>	<u>66.27</u>	<u>111.50</u>	<u>86.33 to 104.26</u>	<u>178,350</u>	<u>168,088</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	99.59	94.75	94.25	10.27	100.53	66.27	111.50	86.33 to 104.26	178,350	168,088
Greater Than 14,999	15	99.59	94.75	94.25	10.27	100.53	66.27	111.50	86.33 to 104.26	178,350	168,088
Greater Than 29,999	15	99.59	94.75	94.25	10.27	100.53	66.27	111.50	86.33 to 104.26	178,350	168,088
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	94.25	94.25	93.64	08.40	100.65	86.33	102.16	N/A	50,128	46,938
60,000 TO 99,999	3	101.55	101.79	101.78	03.19	100.01	97.06	106.77	N/A	81,667	83,117
100,000 TO 149,999	2	93.52	93.52	93.52	19.24	100.00	75.53	111.50	N/A	100,000	93,515
150,000 TO 249,999	5	97.57	92.56	92.32	08.70	100.26	69.23	104.26	N/A	196,000	180,955
250,000 TO 499,999	2	88.72	88.72	87.65	25.30	101.22	66.27	111.16	N/A	262,500	230,080
500,000 TO 999,999	1	100.18	100.18	100.18	00.00	100.00	100.18	100.18	N/A	625,000	626,130
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>15</u>	<u>99.59</u>	<u>94.75</u>	<u>94.25</u>	<u>10.27</u>	<u>100.53</u>	<u>66.27</u>	<u>111.50</u>	<u>86.33 to 104.26</u>	<u>178,350</u>	<u>168,088</u>

**90 Wayne
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 15
 Total Sales Price : 2,675,256
 Total Adj. Sales Price : 2,675,256
 Total Assessed Value : 2,521,320
 Avg. Adj. Sales Price : 178,350
 Avg. Assessed Value : 168,088

MEDIAN : 100
 WGT. MEAN : 94
 MEAN : 95
 COD : 10.27
 PRD : 100.53

COV : 15.09
 STD : 14.30
 Avg. Abs. Dev : 10.23
 MAX Sales Ratio : 111.50
 MIN Sales Ratio : 66.27

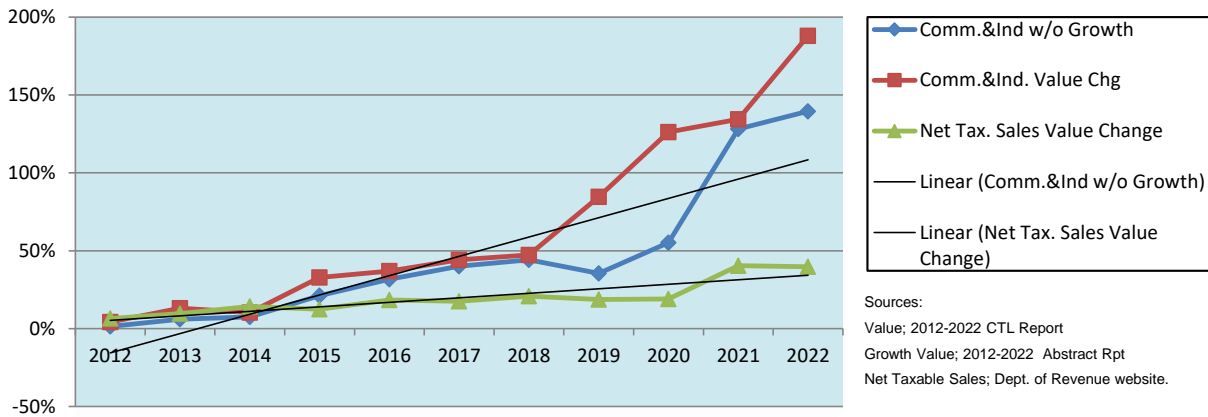
95% Median C.I. : 86.33 to 104.26
 95% Wgt. Mean C.I. : 84.80 to 103.69
 95% Mean C.I. : 86.83 to 102.67

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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	1	111.50	111.50	111.50	00.00	100.00	111.50	111.50	N/A	100,000	111,500
352	1	100.18	100.18	100.18	00.00	100.00	100.18	100.18	N/A	625,000	626,130
353	5	97.57	94.26	95.19	05.85	99.02	75.53	101.55	N/A	127,000	120,891
406	4	89.25	89.72	91.95	13.38	97.57	69.23	111.16	N/A	179,750	165,283
408	1	102.16	102.16	102.16	00.00	100.00	102.16	102.16	N/A	46,256	47,255
470	1	66.27	66.27	66.27	00.00	100.00	66.27	66.27	N/A	275,000	182,250
528	1	106.77	106.77	106.77	00.00	100.00	106.77	106.77	N/A	75,000	80,080
531	1	104.26	104.26	104.26	00.00	100.00	104.26	104.26	N/A	200,000	208,520
<u>ALL</u>	<u>15</u>	99.59	94.75	94.25	10.27	100.53	66.27	111.50	86.33 to 104.26	178,350	168,088

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%
2022	\$ 180,669,655	\$ 30,407,835	16.83%	\$ 150,261,820	2.17%	\$ 88,200,628	-0.47%
Ann %chg	10.70%			Average	-1.03%	2.76%	3.22%

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%
2022	139.56%	188.04%	39.74%

County Number	90
County Name	Wayne

90 Wayne
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 34
Total Sales Price : 35,143,404
Total Adj. Sales Price : 35,143,404
Total Assessed Value : 24,256,725
Avg. Adj. Sales Price : 1,033,630
Avg. Assessed Value : 713,433

MEDIAN : 74
WGT. MEAN : 69
MEAN : 72
COD : 17.06
PRD : 103.67

COV : 22.28
STD : 15.94
Avg. Abs. Dev : 12.57
MAX Sales Ratio : 115.06
MIN Sales Ratio : 38.27

95% Median C.I. : 65.11 to 80.47
95% Wgt. Mean C.I. : 61.33 to 76.72
95% Mean C.I. : 66.19 to 76.91

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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-19 To 31-DEC-19	4	86.24	88.50	88.14	05.51	100.41	83.00	98.54	N/A	1,145,124	1,009,283
01-JAN-20 To 31-MAR-20	2	82.86	82.86	82.77	02.88	100.11	80.47	85.25	N/A	1,165,000	964,293
01-APR-20 To 30-JUN-20	1	83.58	83.58	83.58	00.00	100.00	83.58	83.58	N/A	1,077,000	900,175
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	4	79.30	87.02	88.71	13.58	98.09	74.42	115.06	N/A	1,048,950	930,549
01-JAN-21 To 31-MAR-21	1	79.43	79.43	79.43	00.00	100.00	79.43	79.43	N/A	503,132	399,640
01-APR-21 To 30-JUN-21	2	78.97	78.97	78.67	04.43	100.38	75.47	82.46	N/A	628,000	494,078
01-JUL-21 To 30-SEP-21	1	67.87	67.87	67.87	00.00	100.00	67.87	67.87	N/A	528,000	358,365
01-OCT-21 To 31-DEC-21	4	62.03	61.45	55.88	27.05	109.97	38.27	83.47	N/A	1,350,623	754,698
01-JAN-22 To 31-MAR-22	11	65.11	63.88	59.79	10.43	106.84	45.96	79.14	54.84 to 78.79	1,025,024	612,912
01-APR-22 To 30-JUN-22	3	55.23	59.66	59.34	11.53	100.54	52.32	71.44	N/A	678,966	402,930
01-JUL-22 To 30-SEP-22	1	48.66	48.66	48.66	00.00	100.00	48.66	48.66	N/A	1,958,319	952,865
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	7	84.51	86.19	85.96	04.18	100.27	80.47	98.54	80.47 to 98.54	1,141,071	980,841
01-OCT-20 To 30-SEP-21	8	78.75	81.66	84.35	09.79	96.81	67.87	115.06	67.87 to 115.06	810,367	683,544
01-OCT-21 To 30-SEP-22	19	64.01	61.90	57.67	15.31	107.33	38.27	83.47	52.32 to 71.44	1,088,051	627,499
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	7	80.52	85.34	86.17	09.04	99.04	74.42	115.06	74.42 to 115.06	1,086,114	935,851
01-JAN-21 To 31-DEC-21	8	74.23	68.88	61.97	15.26	111.15	38.27	83.47	38.27 to 83.47	961,203	595,619
<u>ALL</u>	34	73.70	71.55	69.02	17.06	103.67	38.27	115.06	65.11 to 80.47	1,033,630	713,433

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	34	73.70	71.55	69.02	17.06	103.67	38.27	115.06	65.11 to 80.47	1,033,630	713,433
<u>ALL</u>	34	73.70	71.55	69.02	17.06	103.67	38.27	115.06	65.11 to 80.47	1,033,630	713,433

90 Wayne
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 34
 Total Sales Price : 35,143,404
 Total Adj. Sales Price : 35,143,404
 Total Assessed Value : 24,256,725
 Avg. Adj. Sales Price : 1,033,630
 Avg. Assessed Value : 713,433

MEDIAN : 74
 WGT. MEAN : 69
 MEAN : 72
 COD : 17.06
 PRD : 103.67

COV : 22.28
 STD : 15.94
 Avg. Abs. Dev : 12.57
 MAX Sales Ratio : 115.06
 MIN Sales Ratio : 38.27

95% Median C.I. : 65.11 to 80.47
 95% Wgt. Mean C.I. : 61.33 to 76.72
 95% Mean C.I. : 66.19 to 76.91

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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	22	74.95	72.06	69.68	15.66	103.42	38.27	115.06	65.11 to 80.52	961,072	669,703
1	22	74.95	72.06	69.68	15.66	103.42	38.27	115.06	65.11 to 80.52	961,072	669,703
<u> Grass </u>											
County	1	67.87	67.87	67.87	00.00	100.00	67.87	67.87	N/A	528,000	358,365
1	1	67.87	67.87	67.87	00.00	100.00	67.87	67.87	N/A	528,000	358,365
<u> ALL </u>	34	73.70	71.55	69.02	17.06	103.67	38.27	115.06	65.11 to 80.47	1,033,630	713,433

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	84.13	75.54	69.07	13.15	109.37	45.96	87.96	N/A	1,878,359	1,297,473
1	4	84.13	75.54	69.07	13.15	109.37	45.96	87.96	N/A	1,878,359	1,297,473
<u> Dry </u>											
County	25	74.42	72.47	70.30	16.31	103.09	38.27	115.06	65.46 to 80.47	932,086	655,279
1	25	74.42	72.47	70.30	16.31	103.09	38.27	115.06	65.46 to 80.47	932,086	655,279
<u> Grass </u>											
County	1	67.87	67.87	67.87	00.00	100.00	67.87	67.87	N/A	528,000	358,365
1	1	67.87	67.87	67.87	00.00	100.00	67.87	67.87	N/A	528,000	358,365
<u> ALL </u>	34	73.70	71.55	69.02	17.06	103.67	38.27	115.06	65.11 to 80.47	1,033,630	713,433

Wayne County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wayne	1	7,000	7,000	6,840	6,610	6,200	6,000	5,670	5,400	6,125
Cedar	2	6,600	6,600	6,490	6,490	6,275	6,275	5,625	5,625	6,003
Dixon	1	6,780	6,540	6,210	6,010	6,000	5,400	5,075	4,870	5,858
Thurston	1	6,060	6,060	5,850	5,850	5,650	5,650	4,750	4,350	5,577
Cuming	3	7,162	7,161	6,814	6,880	5,525	6,360	6,150	5,205	6,454
Stanton	1	5,600	5,017	5,552	4,830	4,190	4,960	4,366	4,310	4,897
Madison	2	6,122	5,900	5,475	5,386	5,114	5,025	4,161	3,525	5,249
Pierce	1	5,992	5,782	5,405	5,325	5,231	4,965	4,029	3,824	5,102

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wayne	1	7,000	7,000	6,840	6,610	6,200	5,900	5,300	5,000	6,263
Cedar	2	5,675	5,675	5,479	5,480	5,450	5,449	4,500	4,499	5,313
Dixon	1	6,660	6,420	6,010	5,920	5,890	5,600	5,040	4,620	5,713
Thurston	1	5,550	5,450	5,150	5,050	4,850	4,750	3,600	3,500	4,766
Cuming	3	6,575	6,575	6,177	6,021	4,228	5,660	4,710	4,568	5,970
Stanton	1	5,560	5,560	5,560	3,884	2,842	4,705	4,385	4,449	4,888
Madison	2	5,622	5,296	4,743	4,639	4,098	3,821	3,213	2,623	4,480
Pierce	1	4,900	4,750	4,475	4,265	3,705	3,590	2,500	2,185	3,983

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wayne	1	2,615	2,495	2,315	2,180	1,965	n/a	n/a	n/a	2,475
Cedar	2	2,639	2,640	2,405	2,405	2,185	2,185	1,950	n/a	2,535
Dixon	1	2,795	2,645	2,335	n/a	2,120	1,980	n/a	n/a	2,562
Thurston	1	1,900	1,900	1,800	1,800	1,700	n/a	1,500	n/a	1,872
Cuming	3	2,938	2,621	2,210	2,359	n/a	n/a	n/a	n/a	2,579
Stanton	1	2,098	2,218	1,737	2,170	1,500	n/a	n/a	1,755	1,947
Madison	2	2,109	1,969	1,871	1,800	1,607	n/a	n/a	n/a	1,971
Pierce	1	2,280	2,165	1,980	1,705	1,625	1,440	1,260	1,200	2,012

County	Mkt Area	CRP	TIMBER	WASTE
Wayne	1	4,161	n/a	100
Cedar	2	1,950	1,111	600
Dixon	1	5,779	1,506	93
Thurston	1	n/a	500	85
Cuming	3	4,603	1,233	241
Stanton	1	2,967	190	142
Madison	2	3,471	755	156
Pierce	1	3,558	979	150

Source: 2023 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	14	Median :	48	COV :	18.43	95% Median C.I. :	36.82 to 52.95
Total Sales Price :	11,094,435	Wgt. Mean :	46	STD :	08.48	95% Wgt. Mean C.I. :	28.17 to 64.72
Total Adj. Sales Price :	11,094,435	Mean :	46	Avg.Abs.Dev :	06.31	95% Mean C.I. :	41.11 to 50.91
Total Assessed Value :	5,153,154						
Avg. Adj. Sales Price :	792,460	COD :	13.11	MAX Sales Ratio :	56.83		
Avg. Assessed Value :	368,082	PRD :	99.05	MIN Sales Ratio :	25.51		

Printed : 03/24/2023

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	2	55.24	55.24	55.18	02.88	100.11	53.65	56.83	N/A	1,165,000	642,862
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	2	50.83	50.83	50.28	02.40	101.09	49.61	52.04	N/A	899,500	452,275
01/01/2021 To 03/31/2021	1	52.95	52.95	52.95		100.00	52.95	52.95	N/A	503,132	266,427
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021	2	37.08	37.08	33.59	31.20	110.39	25.51	48.65	N/A	921,691	309,575
01/01/2022 To 03/31/2022	5	43.64	44.10	45.67	07.75	96.56	36.56	52.52	N/A	687,340	313,916
04/01/2022 To 06/30/2022	2	42.23	42.23	42.95	12.81	98.32	36.82	47.63	N/A	591,110	253,862
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	2	55.24	55.24	55.18	02.88	100.11	53.65	56.83	N/A	1,165,000	642,862
10/01/2020 To 09/30/2021	3	52.04	51.53	50.86	02.13	101.32	49.61	52.95	N/A	767,377	390,326
10/01/2021 To 09/30/2022	9	43.64	42.12	41.73	12.95	100.93	25.51	52.52	36.56 to 48.65	718,034	299,606
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	4	52.85	53.03	53.05	04.18	99.96	49.61	56.83	N/A	1,032,250	547,568
01/01/2021 To 12/31/2021	3	48.65	42.37	37.74	18.81	112.27	25.51	52.95	N/A	782,171	295,192
<u>ALL</u>											
10/01/2019 To 09/30/2022	14	48.14	46.01	46.45	13.11	99.05	25.51	56.83	36.82 to 52.95	792,460	368,082

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	14	Median :	48	COV :	18.43	95% Median C.I. :	36.82 to 52.95
Total Sales Price :	11,094,435	Wgt. Mean :	46	STD :	08.48	95% Wgt. Mean C.I. :	28.17 to 64.72
Total Adj. Sales Price :	11,094,435	Mean :	46	Avg.Abs.Dev :	06.31	95% Mean C.I. :	41.11 to 50.91
Total Assessed Value :	5,153,154						
Avg. Adj. Sales Price :	792,460	COD :	13.11	MAX Sales Ratio :	56.83		
Avg. Assessed Value :	368,082	PRD :	99.05	MIN Sales Ratio :	25.51		

Printed : 03/24/2023

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	14	48.14	46.01	46.45	13.11	99.05	25.51	56.83	36.82 to 52.95	792,460	368,082
<u>ALL</u>											
10/01/2019 To 09/30/2022	14	48.14	46.01	46.45	13.11	99.05	25.51	56.83	36.82 to 52.95	792,460	368,082

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
140045											
140054											
200030											
590002											
700002											
870001											
900017	14	48.14	46.01	46.45	13.11	99.05	25.51	56.83	36.82 to 52.95	792,460	368,082
900560											
900595											
<u>ALL</u>											
10/01/2019 To 09/30/2022	14	48.14	46.01	46.45	13.11	99.05	25.51	56.83	36.82 to 52.95	792,460	368,082

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	10	48.62	46.53	46.15	11.56	100.82	25.51	53.65	43.41 to 52.95	824,116	380,345
1	10	48.62	46.53	46.15	11.56	100.82	25.51	53.65	43.41 to 52.95	824,116	380,345
<u>ALL</u>											
10/01/2019 To 09/30/2022	14	48.14	46.01	46.45	13.11	99.05	25.51	56.83	36.82 to 52.95	792,460	368,082

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

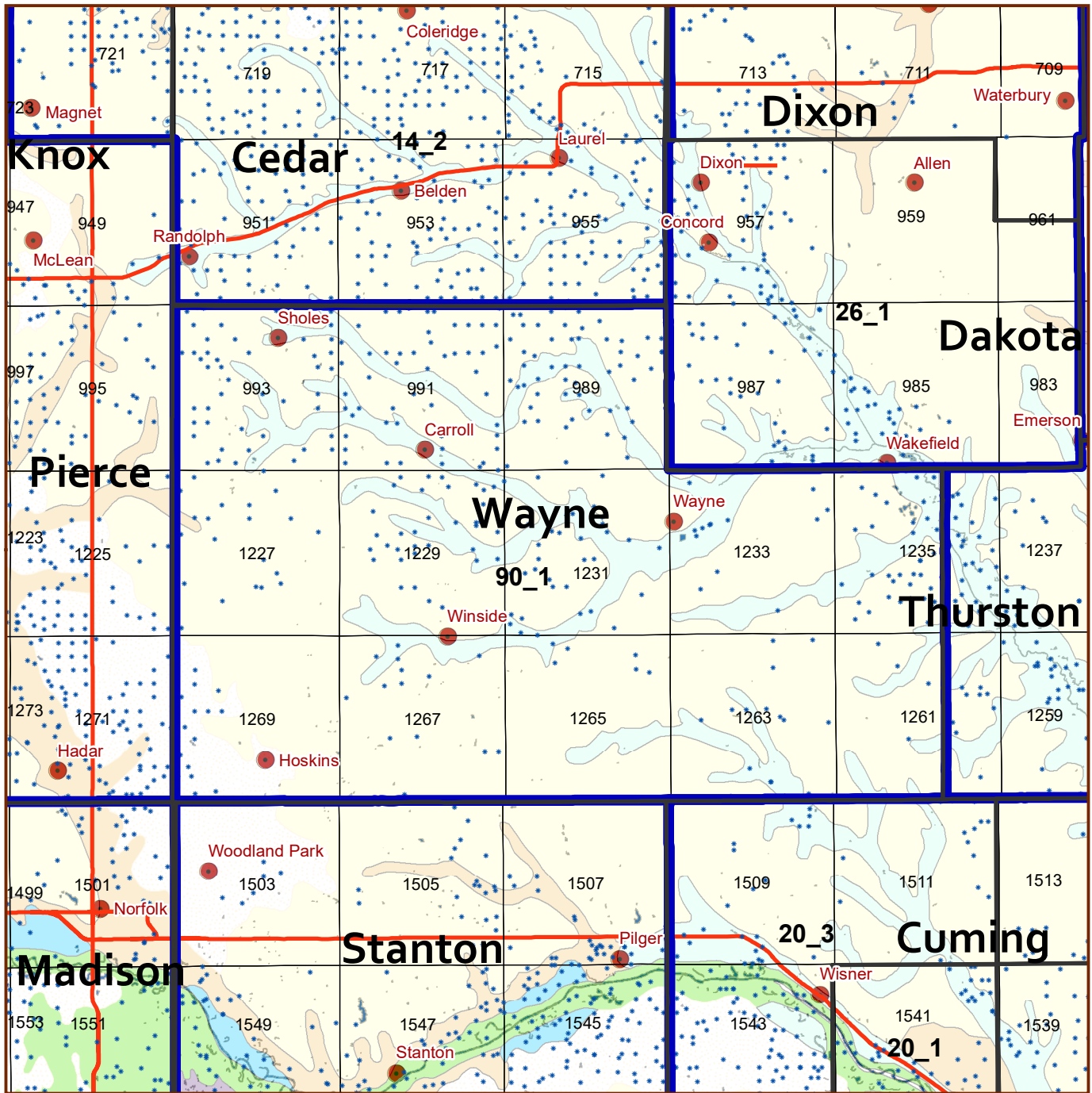
Number of Sales :	14	Median :	48	COV :	18.43	95% Median C.I. :	36.82 to 52.95
Total Sales Price :	11,094,435	Wgt. Mean :	46	STD :	08.48	95% Wgt. Mean C.I. :	28.17 to 64.72
Total Adj. Sales Price :	11,094,435	Mean :	46	Avg.Abs.Dev :	06.31	95% Mean C.I. :	41.11 to 50.91
Total Assessed Value :	5,153,154						
Avg. Adj. Sales Price :	792,460	COD :	13.11	MAX Sales Ratio :	56.83		
Avg. Assessed Value :	368,082	PRD :	99.05	MIN Sales Ratio :	25.51		

Printed : 03/24/2023

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	56.83	56.83	56.83		100.00	56.83	56.83	N/A	1,122,000	637,643
1	1	56.83	56.83	56.83		100.00	56.83	56.83	N/A	1,122,000	637,643
<u>Dry</u>											
County	11	48.65	46.72	46.33	10.50	100.84	25.51	53.65	43.41 to 52.95	807,686	374,223
1	11	48.65	46.72	46.33	10.50	100.84	25.51	53.65	43.41 to 52.95	807,686	374,223
<u>ALL</u>											
10/01/2019 To 09/30/2022	14	48.14	46.01	46.45	13.11	99.05	25.51	56.83	36.82 to 52.95	792,460	368,082

WAYNE COUNTY



Legend

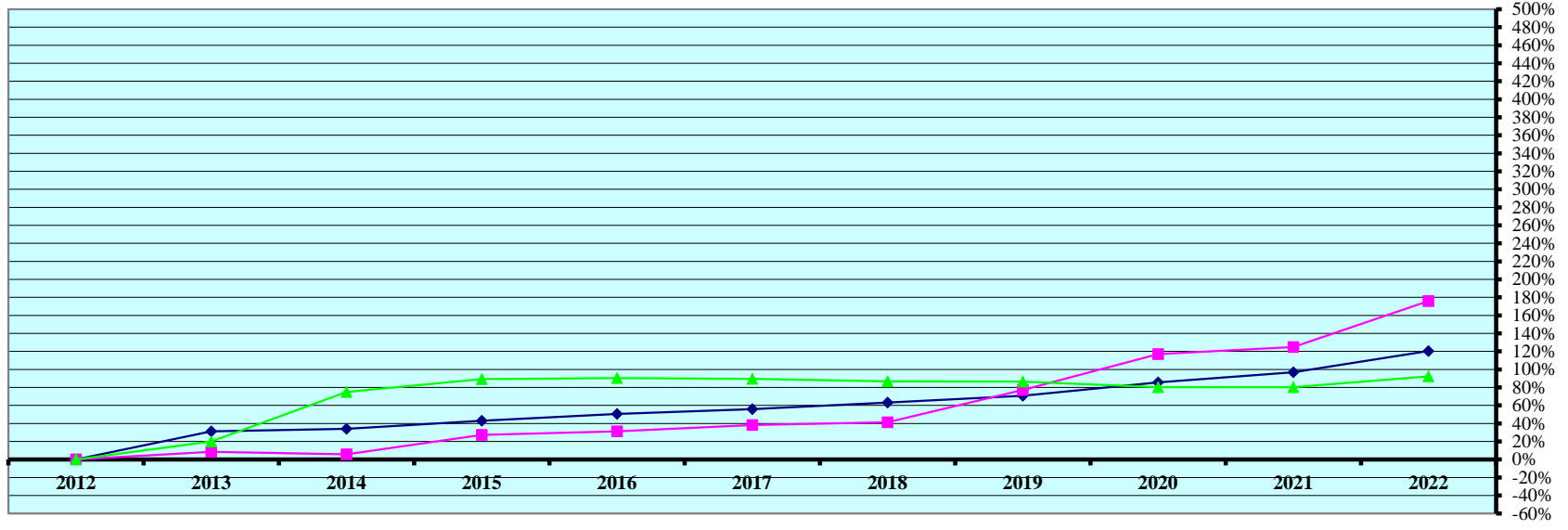
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- County
- Registered_WellsDNR
- geocode
- Federal Roads

**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 2012 - 2022

ResRec
Comm&Indust
Total Agland



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	179,981,445	-	-	-	65,368,630	-	-	-	701,402,465	-	-	-
2013	236,398,595	56,417,150	31.35%	31.35%	70,955,805	5,587,175	8.55%	8.55%	842,565,755	141,163,290	20.13%	20.13%
2014	241,135,015	4,736,420	2.00%	33.98%	69,179,240	-1,776,565	-2.50%	5.83%	1,226,500,930	383,935,175	45.57%	74.86%
2015	257,536,055	16,401,040	6.80%	43.09%	83,277,960	14,098,720	20.38%	27.40%	1,327,449,155	100,948,225	8.23%	89.26%
2016	271,157,625	13,621,570	5.29%	50.66%	85,846,980	2,569,020	3.08%	31.33%	1,334,784,450	7,335,295	0.55%	90.30%
2017	280,533,255	9,375,630	3.46%	55.87%	90,423,925	4,576,945	5.33%	38.33%	1,330,291,660	-4,492,790	-0.34%	89.66%
2018	293,887,590	13,354,335	4.76%	63.29%	92,424,430	2,000,505	2.21%	41.39%	1,308,938,200	-21,353,460	-1.61%	86.62%
2019	307,492,890	13,605,300	4.63%	70.85%	115,750,730	23,326,300	25.24%	77.07%	1,308,606,575	-331,625	-0.03%	86.57%
2020	334,273,140	26,780,250	8.71%	85.73%	141,879,305	26,128,575	22.57%	117.04%	1,265,470,795	-43,135,780	-3.30%	80.42%
2021	354,395,860	20,122,720	6.02%	96.91%	147,073,270	5,193,965	3.66%	124.99%	1,265,247,665	-223,130	-0.02%	80.39%
2022	396,830,195	42,434,335	11.97%	120.48%	180,392,735	33,319,465	22.66%	175.96%	1,348,675,740	83,428,075	6.59%	92.28%

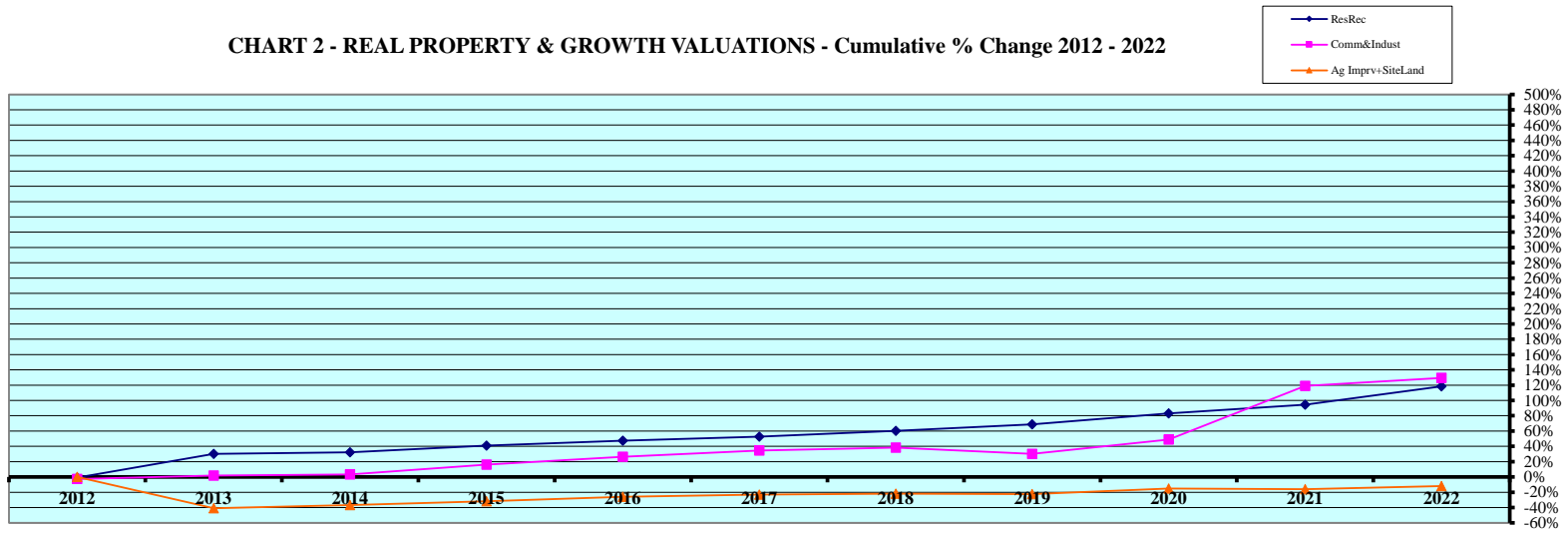
Rate Annual %chg: Residential & Recreational **8.23%** Commercial & Industrial **10.68%** Agricultural Land **6.76%**

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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2012	179,981,445	1,548,245	0.86%	178,433,200	-	-0.86%	65,368,630	1,766,855	2.70%	63,601,775	-	-2.70%	
2013	236,398,595	2,319,690	0.98%	234,078,905	30.06%	30.06%	70,955,805	4,410,695	6.22%	66,545,110	1.80%	1.80%	
2014	241,135,015	3,096,405	1.28%	238,038,610	0.69%	32.26%	69,179,240	1,735,300	2.51%	67,443,940	-4.95%	3.17%	
2015	257,536,055	3,734,510	1.45%	253,801,545	5.25%	41.02%	83,277,960	7,320,050	8.79%	75,957,910	9.80%	16.20%	
2016	271,157,625	5,927,475	2.19%	265,230,150	2.99%	47.37%	85,846,980	3,300,060	3.84%	82,546,920	-0.88%	26.28%	
2017	280,533,255	5,853,785	2.09%	274,679,470	1.30%	52.62%	90,423,925	2,561,075	2.83%	87,862,850	2.35%	34.41%	
2018	293,887,590	5,443,365	1.85%	288,444,225	2.82%	60.26%	92,424,430	1,970,400	2.13%	90,454,030	0.03%	38.38%	
2019	307,492,890	3,723,850	1.21%	303,769,040	3.36%	68.78%	115,750,730	30,758,110	26.57%	84,992,620	-8.04%	30.02%	
2020	334,273,140	4,971,285	1.49%	329,301,855	7.09%	82.96%	141,879,305	44,524,570	31.38%	97,354,735	-15.89%	48.93%	
2021	354,395,860	4,598,625	1.30%	349,797,235	4.64%	94.35%	147,073,270	3,941,025	2.68%	143,132,245	0.88%	118.96%	
2022	396,830,195	3,713,380	0.94%	393,116,815	10.93%	118.42%	180,392,735	30,407,835	16.86%	149,984,900	1.98%	129.44%	
Rate Ann%chg	8.23%			Resid & Recreat w/o growth			10.68%			C & I w/o growth			-1.29%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & 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
2012	92,884,710	40,529,705	133,414,415	3,603,480	2.70%	129,810,935	-	-
2013	49,817,845	31,734,860	81,552,705	2,712,930	3.33%	78,839,775	-40.91%	-40.91%
2014	51,082,390	35,003,815	86,086,205	1,841,050	2.14%	84,245,155	3.30%	-36.85%
2015	58,157,840	35,318,660	93,476,500	2,419,450	2.59%	91,057,050	5.77%	-31.75%
2016	63,765,650	39,237,435	103,003,085	4,082,525	3.96%	98,920,560	5.82%	-25.85%
2017	63,768,835	41,456,890	105,225,725	2,575,660	2.45%	102,650,065	-0.34%	-23.06%
2018	63,199,015	41,748,780	104,947,795	685,210	0.65%	104,262,585	-0.92%	-21.85%
2019	62,603,880	42,199,920	104,803,800	1,177,795	1.12%	103,626,005	-1.26%	-22.33%
2020	72,817,950	41,304,520	114,122,470	927,170	0.81%	113,195,300	8.01%	-15.16%
2021	71,986,785	42,570,850	114,557,635	2,369,345	2.07%	112,188,290	-1.69%	-15.91%
2022	77,551,080	41,485,150	119,036,230	1,401,330	1.18%	117,634,900	2.69%	-11.83%
Rate Ann%chg	-1.79%	0.23%	-1.13%	Ag Imprv+Site w/o growth			-1.95%	

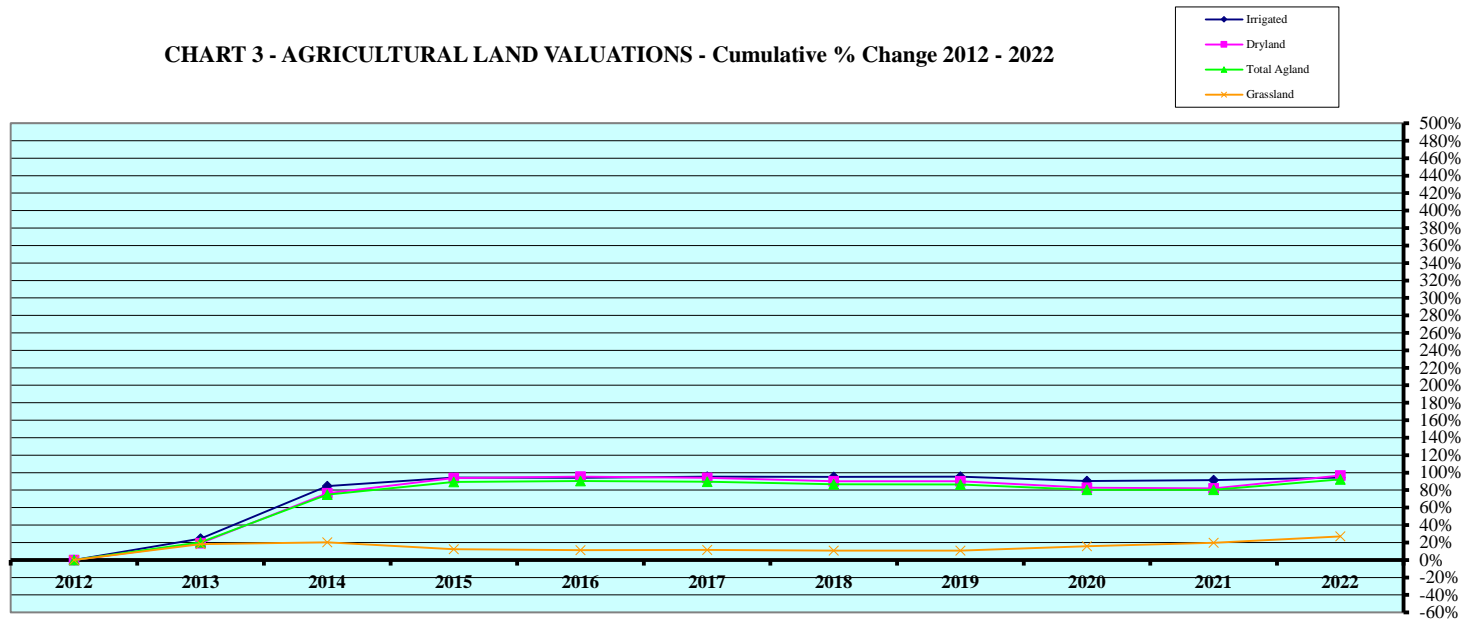
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 90
County WAYNE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	143,993,920	-	-	-	517,627,670	-	-	-	38,574,505	-	-	-
2013	179,217,810	35,223,890	24.46%	24.46%	616,518,985	98,891,315	19.10%	19.10%	45,581,205	7,006,700	18.16%	18.16%
2014	265,660,530	86,442,720	48.23%	84.49%	913,084,385	296,565,400	48.10%	76.40%	46,430,235	849,030	1.86%	20.37%
2015	279,960,190	14,299,660	5.38%	94.43%	1,003,626,035	90,541,650	9.92%	93.89%	43,329,520	-3,100,715	-6.68%	12.33%
2016	279,405,810	-554,380	-0.20%	94.04%	1,011,871,135	8,245,100	0.82%	95.48%	42,946,395	-383,125	-0.88%	11.33%
2017	281,319,700	1,913,890	0.68%	95.37%	1,005,330,910	-6,540,225	-0.65%	94.22%	43,000,865	54,470	0.13%	11.47%
2018	281,138,275	-181,425	-0.06%	95.24%	984,430,675	-20,900,235	-2.08%	90.18%	42,728,245	-272,620	-0.63%	10.77%
2019	281,379,650	241,375	0.09%	95.41%	983,900,485	-530,190	-0.05%	90.08%	42,672,550	-55,695	-0.13%	10.62%
2020	274,136,735	-7,242,915	-2.57%	90.38%	945,726,270	-38,174,215	-3.88%	82.70%	44,612,765	1,940,215	4.55%	15.65%
2021	275,841,570	1,704,835	0.62%	91.56%	942,243,370	-3,482,900	-0.37%	82.03%	46,144,265	1,531,500	3.43%	19.62%
2022	279,684,955	3,843,385	1.39%	94.23%	1,018,269,550	76,026,180	8.07%	96.72%	48,986,010	2,841,745	6.16%	26.99%

Rate Ann.%chg: Irrigated **6.86%** Dryland **7.00%** Grassland **2.42%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	1,206,370	-	-	-	0	-	-	-	701,402,465	-	-	-
2013	1,247,755	41,385	3.43%	3.43%	0	0	-	-	842,565,755	141,163,290	20.13%	20.13%
2014	1,245,330	-2,425	-0.19%	3.23%	80,450	80,450	-	-	1,226,500,930	383,935,175	45.57%	74.86%
2015	533,410	-711,920	-57.17%	-55.78%	0	-80,450	-100.00%	-	1,327,449,155	100,948,225	8.23%	89.26%
2016	561,110	27,700	5.19%	-53.49%	0	0	-	-	1,334,784,450	7,335,295	0.55%	90.30%
2017	640,185	79,075	14.09%	-46.93%	0	0	-	-	1,330,291,660	-4,492,790	-0.34%	89.66%
2018	641,005	820	0.13%	-46.86%	0	0	-	-	1,308,938,200	-21,353,460	-1.61%	86.62%
2019	653,890	12,885	2.01%	-45.80%	0	0	-	-	1,308,606,575	-331,625	-0.03%	86.57%
2020	327,115	-326,775	-49.97%	-72.88%	667,910	667,910	-	-	1,265,470,795	-43,135,780	-3.30%	80.42%
2021	334,090	6,975	2.13%	-72.31%	684,370	16,460	2.46%	-	1,265,247,665	-223,130	-0.02%	80.39%
2022	357,650	23,560	7.05%	-70.35%	1,377,575	693,205	101.29%	-	1,348,675,740	83,428,075	6.59%	92.28%

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

Rate Ann.%chg: Total Agric Land **6.76%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	142,881,245	46,330	3,084			517,980,150	190,652	2,717			38,935,885	23,301	1,671		
2013	179,221,530	48,554	3,691	19.69%	19.69%	616,764,935	189,061	3,262	20.07%	20.07%	45,850,980	22,741	2,016	20.66%	20.66%
2014	265,667,845	48,518	5,476	48.34%	77.55%	913,342,090	190,107	4,804	47.27%	76.83%	46,440,925	21,624	2,148	6.52%	28.52%
2015	280,783,335	48,411	5,800	5.92%	88.07%	999,546,250	190,625	5,244	9.14%	93.00%	46,283,625	21,270	2,176	1.32%	30.22%
2016	279,412,555	48,168	5,801	0.01%	88.09%	1,011,942,845	191,458	5,285	0.80%	94.54%	42,944,260	20,298	2,116	-2.77%	26.61%
2017	281,319,690	48,496	5,801	0.00%	88.10%	1,005,455,105	190,287	5,284	-0.03%	94.48%	43,004,530	20,433	2,105	-0.52%	25.95%
2018	281,308,580	48,494	5,801	0.00%	88.10%	984,329,105	190,246	5,174	-2.08%	90.44%	42,719,270	20,410	2,093	-0.55%	25.25%
2019	281,012,620	48,445	5,801	0.00%	88.09%	984,589,295	190,292	5,174	0.00%	90.44%	42,513,020	20,300	2,094	0.06%	25.32%
2020	272,681,515	48,489	5,624	-3.05%	82.35%	947,098,085	189,956	4,986	-3.64%	83.51%	44,522,985	20,579	2,163	3.31%	29.47%
2021	275,333,605	48,960	5,624	0.00%	82.35%	942,792,835	189,017	4,988	0.04%	83.59%	46,107,710	21,023	2,193	1.37%	31.25%
2022	277,810,815	49,402	5,623	0.00%	82.34%	1,020,092,105	188,521	5,411	8.48%	99.16%	48,985,505	20,701	2,366	7.89%	41.61%

Rate Annual %chg Average Value/Acre: 6.19%

7.13%

3.54%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	1,206,345	2,413	500			0	0				701,003,625	262,695	2,669		
2013	1,217,975	2,436	500	0.00%	0.00%	0	0				843,055,420	262,791	3,208	20.22%	20.22%
2014	1,235,065	2,470	500	0.00%	0.00%	0	0				1,226,685,925	262,719	4,669	45.54%	74.97%
2015	503,270	2,516	200	-60.00%	-60.00%	0	0				1,327,116,480	262,822	5,049	8.14%	89.22%
2016	560,180	2,801	200	0.00%	-60.00%	0	0				1,334,859,840	262,725	5,081	0.62%	90.40%
2017	640,170	3,201	200	0.01%	-60.00%	0	0				1,330,419,495	262,416	5,070	-0.22%	89.99%
2018	641,060	3,205	200	0.00%	-60.00%	0	0				1,308,998,015	262,355	4,989	-1.59%	86.97%
2019	654,810	3,274	200	0.00%	-60.00%	0	0				1,308,769,745	262,311	4,989	0.00%	86.97%
2020	326,405	3,264	100	-50.00%	-80.00%	664,140	354	1,875			1,265,293,130	262,643	4,818	-3.44%	80.53%
2021	334,245	3,342	100	0.00%	-80.00%	684,370	365	1,875	0.00%		1,265,252,765	262,707	4,816	-0.03%	80.48%
2022	358,165	3,581	100	0.01%	-80.00%	1,367,500	547	2,500	33.32%		1,348,614,090	262,752	5,133	6.57%	92.34%

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WAYNE

Rate Annual %chg Average Value/Acre: 6.76%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 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	87,202,125	21,984,436	2,723,385	396,830,195	170,500,080	9,892,655	0	1,348,675,740	77,551,080	41,485,150	0	2,156,844,846
cnty sectorvalue % of total value:		4.04%	1.02%	0.13%	18.40%	7.91%	0.46%		62.53%	3.60%	1.92%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
229	CARROLL	76,385	33,859	1,820	7,095,130	1,050,990	0	0	0	0	0	0	8,258,184
2.36%	%sector of county sector	0.09%	0.15%	0.07%	1.79%	0.62%							0.38%
	%sector of municipality	0.92%	0.41%	0.02%	85.92%	12.73%							100.00%
285	HOSKINS	141,569	220,129	7,955	13,249,030	1,323,220	0	0	0	0	0	0	14,941,903
2.94%	%sector of county sector	0.16%	1.00%	0.29%	3.34%	0.78%							0.69%
	%sector of municipality	0.95%	1.47%	0.05%	88.67%	8.86%							100.00%
21	SHOLES	48,248	257	127	612,760	285,515	0	0	0	0	0	0	946,907
0.22%	%sector of county sector	0.06%	0.00%	0.00%	0.15%	0.17%							0.04%
	%sector of municipality	5.10%	0.03%	0.01%	64.71%	30.15%							100.00%
1,451	WAKEFIELD	1,453,665	545,753	307,275	19,096,095	7,344,915	0	0	0	0	0	0	28,747,703
14.96%	%sector of county sector	1.67%	2.48%	11.28%	4.81%	4.31%							1.33%
	%sector of municipality	5.06%	1.90%	1.07%	66.43%	25.55%							100.00%
5,666	WAYNE	8,563,175	4,270,078	731,337	210,582,375	63,367,430	1,549,255	0	0	0	0	0	289,063,650
58.43%	%sector of county sector	9.82%	19.42%	26.85%	53.07%	37.17%	15.66%						13.40%
	%sector of municipality	2.96%	1.48%	0.25%	72.85%	21.92%	0.54%						100.00%
427	WINSIDE	552,817	184,620	17,827	16,162,175	1,574,805	0	0	0	0	0	0	18,492,244
4.40%	%sector of county sector	0.63%	0.84%	0.65%	4.07%	0.92%							0.86%
	%sector of municipality	2.99%	1.00%	0.10%	87.40%	8.52%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
8,080	Total Municipalities	10,835,859	5,254,696	1,066,341	266,797,570	74,946,877	1,549,255	0	0	0	0	0	360,450,597
83.32%	%all municip.sectors of cnty	12.43%	23.90%	39.16%	67.23%	43.96%	15.66%						16.71%

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Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 6,546	Value : 2,296,173,186	Growth 8,283,085	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	171	2,253,200	158	1,951,820	415	6,804,700	744	11,009,720	
02. Res Improve Land	2,070	22,478,880	159	3,259,720	419	8,437,000	2,648	34,175,600	
03. Res Improvements	2,102	272,786,595	170	38,367,495	431	85,453,281	2,703	396,607,371	
04. Res Total	2,273	297,518,675	328	43,579,035	846	100,694,981	3,447	441,792,691	6,037,905
% of Res Total	65.94	67.34	9.52	9.86	24.54	22.79	52.66	19.24	72.89
05. Com UnImp Land	59	1,464,965	19	845,040	6	87,560	84	2,397,565	
06. Com Improve Land	355	8,836,470	34	1,556,375	17	945,105	406	11,337,950	
07. Com Improvements	333	71,052,155	36	11,158,180	41	84,121,545	410	166,331,880	
08. Com Total	392	81,353,590	55	13,559,595	47	85,154,210	494	180,067,395	1,196,845
% of Com Total	79.35	45.18	11.13	7.53	9.51	47.29	7.55	7.84	14.45
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	438,535	5	339,685	0	0	8	778,220	
11. Ind Improvements	3	7,346,480	5	2,591,245	0	0	8	9,937,725	
12. Ind Total	3	7,785,015	5	2,930,930	0	0	8	10,715,945	220,025
% of Ind Total	37.50	72.65	62.50	27.35	0.00	0.00	0.12	0.47	2.66
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,273	297,518,675	328	43,579,035	846	100,694,981	3,447	441,792,691	6,037,905
% of Res & Rec Total	65.94	67.34	9.52	9.86	24.54	22.79	52.66	19.24	72.89
Com & Ind Total	395	89,138,605	60	16,490,525	47	85,154,210	502	190,783,340	1,416,870
% of Com & Ind Total	78.69	46.72	11.95	8.64	9.36	44.63	7.67	8.31	17.11
17. Taxable Total	2,668	386,657,280	388	60,069,560	893	185,849,191	3,949	632,576,031	7,454,775
% of Taxable Total	67.56	61.12	9.83	9.50	22.61	29.38	60.33	27.55	90.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	51	1,059,105	7,579,500	0	0	0
19. Commercial	18	755,035	10,147,225	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	51	1,059,105	7,579,500
19. Commercial	0	0	0	18	755,035	10,147,225
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				69	1,814,140	17,726,725

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	251	3	121	375

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	8,715	1,850	1,081,027,005	1,851	1,081,035,720
28. Ag-Improved Land	0	0	0	0	693	477,341,075	693	477,341,075
29. Ag Improvements	0	0	4	159,605	742	105,060,755	746	105,220,360

30. Ag Total				2,597	1,663,597,155
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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	4	0.00	159,605	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	7.00	140,000	7	7.00	140,000	
32. HomeSite Improv Land	440	455.52	8,990,400	440	455.52	8,990,400	
33. HomeSite Improvements	443	0.00	75,804,065	443	0.00	75,804,065	28,185
34. HomeSite Total				450	462.52	84,934,465	
35. FarmSite UnImp Land	353	651.97	1,629,915	353	651.97	1,629,915	
36. FarmSite Improv Land	663	3,906.73	9,766,825	663	3,906.73	9,766,825	
37. FarmSite Improvements	716	0.00	29,256,690	720	0.00	29,416,295	800,125
38. FarmSite Total				1,073	4,558.70	40,813,035	
39. Road & Ditches	2,343	5,907.57	0	2,343	5,907.57	0	
40. Other- Non Ag Use	2	39.44	29,585	2	39.44	29,585	
41. Total Section VI				1,523	10,968.23	125,777,085	828,310

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	370,040	1	160.00	370,040

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	2,201.16	4.40%	15,408,100	5.03%	6,999.99
46. 1A	1,198.48	2.40%	8,389,360	2.74%	7,000.00
47. 2A1	5,383.50	10.76%	36,823,195	12.02%	6,840.01
48. 2A	13,163.15	26.31%	87,008,540	28.40%	6,610.01
49. 3A1	470.63	0.94%	2,917,905	0.95%	6,200.00
50. 3A	75.01	0.15%	450,060	0.15%	6,000.00
51. 4A1	24,873.45	49.72%	141,032,590	46.03%	5,670.01
52. 4A	2,657.96	5.31%	14,352,995	4.68%	5,400.00
53. Total	50,023.34	100.00%	306,382,745	100.00%	6,124.80
Dry					
54. 1D1	11,197.37	5.96%	78,381,565	6.67%	7,000.00
55. 1D	47,445.28	25.27%	332,116,905	28.24%	7,000.00
56. 2D1	20,051.44	10.68%	137,149,280	11.66%	6,839.87
57. 2D	2,942.76	1.57%	19,451,635	1.65%	6,610.00
58. 3D1	284.77	0.15%	1,765,570	0.15%	6,199.99
59. 3D	83,469.81	44.45%	492,471,920	41.88%	5,900.00
60. 4D1	8,941.13	4.76%	47,388,025	4.03%	5,300.00
61. 4D	13,432.85	7.15%	67,164,250	5.71%	5,000.00
62. Total	187,765.41	100.00%	1,175,889,150	100.00%	6,262.54
Grass					
63. 1G1	7,272.26	35.33%	19,416,490	36.58%	2,669.94
64. 1G	6,518.52	31.66%	17,090,905	32.19%	2,621.90
65. 2G1	5,930.86	28.81%	14,308,825	26.95%	2,412.61
66. 2G	739.57	3.59%	2,021,045	3.81%	2,732.73
67. 3G1	125.28	0.61%	249,320	0.47%	1,990.10
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	20,586.49	100.00%	53,086,585	100.00%	2,578.71
Irrigated Total					
Irrigated Total	50,023.34	19.02%	306,382,745	19.92%	6,124.80
Dry Total					
Dry Total	187,765.41	71.40%	1,175,889,150	76.46%	6,262.54
Grass Total					
Grass Total	20,586.49	7.83%	53,086,585	3.45%	2,578.71
72. Waste	3,774.06	1.44%	377,390	0.02%	100.00
73. Other	833.68	0.32%	2,084,200	0.14%	2,500.00
74. Exempt	549.31	0.21%	0	0.00%	0.00
75. Market Area Total	262,982.98	100.00%	1,537,820,070	100.00%	5,847.60

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	50,023.34	306,382,745	50,023.34	306,382,745
77. Dry Land	0.00	0	0.00	0	187,765.41	1,175,889,150	187,765.41	1,175,889,150
78. Grass	0.00	0	3.57	8,715	20,582.92	53,077,870	20,586.49	53,086,585
79. Waste	0.00	0	0.00	0	3,774.06	377,390	3,774.06	377,390
80. Other	0.00	0	0.00	0	833.68	2,084,200	833.68	2,084,200
81. Exempt	84.51	0	3.02	0	461.78	0	549.31	0
82. Total	0.00	0	3.57	8,715	262,979.41	1,537,811,355	262,982.98	1,537,820,070

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	50,023.34	19.02%	306,382,745	19.92%	6,124.80
Dry Land	187,765.41	71.40%	1,175,889,150	76.46%	6,262.54
Grass	20,586.49	7.83%	53,086,585	3.45%	2,578.71
Waste	3,774.06	1.44%	377,390	0.02%	100.00
Other	833.68	0.32%	2,084,200	0.14%	2,500.00
Exempt	549.31	0.21%	0	0.00%	0.00
Total	262,982.98	100.00%	1,537,820,070	100.00%	5,847.60

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	7,354,110	76	8,066,130	436,250
83.2 Carroll	28	97,660	114	448,425	117	7,685,035	145	8,231,120	0
83.3 Hoskins	20	296,920	113	1,139,005	115	13,632,135	135	15,068,060	351,310
83.4 Muhs Acres	3	43,965	20	330,325	20	3,898,260	23	4,272,550	0
83.5 Rural	415	6,804,700	419	8,437,000	431	85,453,281	846	100,694,981	1,803,340
83.6 Sholes	14	295,360	7	4,540	8	383,240	22	683,140	0
83.7 Suburban	113	1,625,835	105	2,499,395	116	27,115,125	229	31,240,355	789,255
83.8 Wakefield	4	44,205	111	1,465,455	111	20,211,760	115	21,721,420	855,310
83.9 Wayne	79	1,275,860	1,540	18,434,505	1,566	214,752,295	1,645	234,462,660	1,733,795
83.10 Winside	26	243,195	185	986,950	185	16,122,130	211	17,352,275	68,645
84 Residential Total	744	11,009,720	2,648	34,175,600	2,703	396,607,371	3,447	441,792,691	6,037,905

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Carroll	8	12,100	21	96,945	21	1,024,855	29	1,133,900	0
85.2 Hoskins	6	24,695	17	93,700	17	1,259,805	23	1,378,200	0
85.3 Rural	6	87,560	17	945,105	40	84,119,035	46	85,151,700	0
85.4 Sholes	2	6,045	4	19,285	4	268,170	6	293,500	0
85.5 Suburban	19	845,040	39	1,896,060	42	13,751,935	61	16,493,035	0
85.6 Wakefield	1	20,375	15	810,845	16	7,307,875	17	8,139,095	739,465
85.7 Wayne	35	1,388,220	270	8,132,925	245	66,961,725	280	76,482,870	543,010
85.8 Winside	7	13,530	31	121,305	33	1,576,205	40	1,711,040	134,395
86 Commercial Total	84	2,397,565	414	12,116,170	418	176,269,605	502	190,783,340	1,416,870

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	7,035.84	36.42%	18,398,695	38.49%	2,615.00
88. 1G	6,040.39	31.27%	15,070,805	31.53%	2,495.01
89. 2G1	5,604.79	29.01%	12,975,170	27.14%	2,315.01
90. 2G	512.46	2.65%	1,117,155	2.34%	2,179.98
91. 3G1	123.56	0.64%	242,800	0.51%	1,965.04
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	19,317.04	100.00%	47,804,625	100.00%	2,474.74
CRP					
96. 1C1	236.42	18.62%	1,017,795	19.27%	4,305.03
97. 1C	478.13	37.66%	2,020,100	38.25%	4,225.00
98. 2C1	326.07	25.69%	1,333,655	25.25%	4,090.09
99. 2C	227.11	17.89%	903,890	17.11%	3,979.97
100. 3C1	1.72	0.14%	6,520	0.12%	3,790.70
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%	5,281,960	100.00%	4,160.83
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	19,317.04	93.83%	47,804,625	90.05%	2,474.74
CRP Total	1,269.45	6.17%	5,281,960	9.95%	4,160.83
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	20,586.49	100.00%	53,086,585	100.00%	2,578.71

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

90 Wayne

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	396,830,195	441,792,691	44,962,496	11.33%	6,037,905	9.81%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	77,551,080	84,934,465	7,383,385	9.52%	28,185	9.48%
04. Total Residential (sum lines 1-3)	474,381,275	526,727,156	52,345,881	11.03%	6,066,090	9.76%
05. Commercial	170,500,080	180,067,395	9,567,315	5.61%	1,196,845	4.91%
06. Industrial	9,892,655	10,715,945	823,290	8.32%	220,025	6.10%
07. Total Commercial (sum lines 5-6)	180,392,735	190,783,340	10,390,605	5.76%	1,416,870	4.97%
08. Ag-Farmsite Land, Outbuildings	41,455,565	40,813,035	-642,530	-1.55%	800,125	-3.48%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	29,585	29,585	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	41,485,150	40,842,620	-642,530	-1.55%	800,125	-3.48%
12. Irrigated	279,684,955	306,382,745	26,697,790	9.55%		
13. Dryland	1,018,269,550	1,175,889,150	157,619,600	15.48%		
14. Grassland	48,986,010	53,086,585	4,100,575	8.37%		
15. Wasteland	357,650	377,390	19,740	5.52%		
16. Other Agland	1,377,575	2,084,200	706,625	51.29%		
17. Total Agricultural Land	1,348,675,740	1,537,820,070	189,144,330	14.02%		
18. Total Value of all Real Property (Locally Assessed)	2,044,934,900	2,296,173,186	251,238,286	12.29%	8,283,085	11.88%

2023 Assessment Survey for Wayne County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	2
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$219,403.64
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$10,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$50,000 GIS
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes, they are updated in conjunction with GIS
5.	If so, who maintains the Cadastral Maps?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes: http://wayne.gworks.com
8.	Who maintains the GIS software and maps?
	Assessor Office Staff-they draw out their own splits, combine parcels and make land use changes.
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Pictometry
10.	When was the aerial imagery last updated?
	Pictometry Spring 2021 and gworks imagery 2022

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None currently
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2023 Residential Assessment Survey for Wayne County

1.	Valuation data collection done by:																								
	Assessor and Office Staff																								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Beverly Hills & Paradise Hills – Subdivision 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. Approximate population of 193.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Hoskins – Close proximity to Norfolk, No School. Approximate population of 267.</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; Approximate total population of 1,451.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Wayne - County seat; Wayne State College; K-12 school; Approximate population of 5,990.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Winside – K-12 school, small grocery store, Approximate population of 381.</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 OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Beverly Hills & Paradise Hills – Subdivision located between Norfolk and Hoskins on Hwy. 35	2	Carroll – Small village located west of Wayne. Approximate population of 193.	3	Hoskins – Close proximity to Norfolk, No School. Approximate population of 267.	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; Approximate total population of 1,451.	7	Wayne - County seat; Wayne State College; K-12 school; Approximate population of 5,990.	8	Winside – K-12 school, small grocery store, Approximate population of 381.	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 OB	Agricultural Outbuildings	AG DW	Agricultural Dwellings
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AG DW	Agricultural Dwellings																								
3.	List and describe the approach(es) used to estimate the market value of residential properties.																								
	Cost approach, sales comparison approach and income approach/cash flow analysis on several vacant residential lots per application (Form 191).																								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																								
	Depreciation studies are developed based on the local market.																								
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																								
	Yes																								
6.	Describe the methodology used to determine the residential lot values?																								

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

7. How are rural residential site values developed?

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

8. Are there form 191 applications on file?

No

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

Income approach/cash flow analysis 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	2023	2021	2021	2021
2	2023	2022	2021	2021
3	2023	2021	2023	2021
4	2023	2021	2021	2021
5	2023	2021	2021	2021
6	2023	2022	2021	2021
7	2023	2021	2019	2021
8	2023	2019	2021	2021
20	2023	2021	2021	2021
AG OB	2021	2021	2021	2021
AG DW	2023	2021	2021	2021

2023 Commercial Assessment Survey for Wayne County

1.	Valuation data collection done by:																
	Office staff but coordinated by the assessor, sometimes with help of road men																
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																
	Cost Approach, Sales Comparison Approach, and Income Approach on Section 42																
3a.	Describe the process used to determine the value of unique commercial properties.																
	The Cost Approach is used to determine the value of unique commercial properties.																
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																
	Depreciation tables are developed based on the local market.																
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																
	Yes																
6.	Describe the methodology used to determine the commercial lot values.																
	Sales comparison approach is used to determine commercial lot values.																

7.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	2	2023	2022	2017	2021
	3	2023	2021	2023	2021
	5	2023	2021	2019	2020/2021
	6	2021	2021	2017	2021
	7	2023	2021	2023	2021
	8	2017	2008	2017	2021
	20	2023	2021	2023	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.

2023 Agricultural Assessment Survey for Wayne County

1.	Valuation data collection done by:							
	Assessor and Office Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The county is one market area.</td> <td style="text-align: center;">2023</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.	2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	The county is one market area.	2023						
3.	Describe the process used to determine and monitor market areas.							
	Study of sales							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	We have no recreational land, rivers or gravel pits.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Home site values carry the same value whether an acreage or a farm. Acreages located in a suburban location to town are valued slightly higher.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Value intensive use the same as site value.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Similar sales are studied if available. Talking to other counties - more than waste but less than grass. No sales							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
8c.	Describe the non-agricultural influences recognized within the county.							

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

2022 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.

2023

Residential – Review work for 2022 will begin in late October, early November. Notes and building permits are being filed and prepared. We will continue to monitor sales using a market analysis. We will continue to update cost tables where needed. For 2023, all residential parcels will be priced with cost tables no older than 2018. 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.

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.

Commercial lots will be revalued in and immediately surrounding the City of Wayne for 2023. Suburban commercial parcels 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. This was reviewed beginning in 2021 and was finished in the summer of 2022.

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

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

2024

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 will continue to update cost tables where needed to keep them current around Wayne County.

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 15th of each month.

2025

Residential – We will continue with updating cost tables where needed, as well as continuing to monitor changes to parcels based on review work and sales. As part of the process of reviewing all parcels once every six years, we will review all rural parcels in the spring of 2025. This was last done in the summer of 2020.

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. As part of the process of reviewing all parcels once every six years, we will review all rural parcels in the spring of 2025. This was last done in the summer of 2020.

Agricultural – Land will be reviewed using drive by reviews as well as GIS and Pictometry imagery. We should receive new Pictometry imagery in 2024. We will begin reviewing this imagery for changes to landuse. 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 15th of each month.

Staff, Budgeting & Training

Dawn Duffy was hired as the County Assessor in September 2012, but has been working in the office since December 2002. 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 Jo Junck, the previous deputy, retired in June 2020. 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, pricing, and other duties as they arise.

Dawn Duffy has been employed by the Wayne County Assessor's office since December 2002. Dawn 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.

We have had no major software changes since October of 2013 when we converted from the old AS400 system to the new Version 2 through MIPS, and again, in the spring of 2015, when MIPS updated us to Version 2.5. Since then any changes have been small and things transitioned smoothly.

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 4th 2013 and June 16th 2014.

The Assessor data is currently available online at wayne.gworks.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., as well as changes in agland use such as added irrigation or plowed pasture. 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 **2023, 2024, & 2025** 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 2019, and in some cases 2021, cost tables are being used for valuing residential properties, except in two neighborhoods 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 2021 tables for 2022. The remaining neighborhoods in Wayne will be updated to 2021 cost tables for 2023. In the next couple years, all commercial areas will be updated to newer cost tables as well. 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.