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2010 Commission Summary

90 Wayne

Residential Real Property - Current

Number of Sales	192	Median	96
Total Sales Price	\$16,890,717	Mean	112
Total Adj. Sales Price	\$16,976,267	Wgt. Mean	100
Total Assessed Value	\$16,947,370	Average Assessed Value of the Base	\$74,278
Avg. Adj. Sales Price	\$88,418	Avg. Assessed Value	\$88,268

Confidence Interval - Current

95% Median C.I	94.68 to 98.03
95% Mean C.I	99.86 to 123.54
95% Wgt. Mean C.I	95.41 to 104.25

% of Value of the Class of all Real Property Value in the County	18.28
% of Records Sold in the Study Period	8.14
% of Value Sold in the Study Period	9.67

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	192	96	96
2008	199	96	96
2007	212	93	93
2006	220	94	94

2010 Commission Summary

90 Wayne

Commercial Real Property - Current

Number of Sales	26	Median	95
Total Sales Price	\$2,568,609	Mean	104
Total Adj. Sales Price	\$2,568,609	Wgt. Mean	93
Total Assessed Value	\$2,386,860	Average Assessed Value of the Base	\$134,714
Avg. Adj. Sales Price	\$98,793	Avg. Assessed Value	\$91,802

Confidence Interval - Current

95% Median C.I	83.01 to 98.55
95% Mean C.I	81.36 to 126.67
95% Wgt. Mean C.I	81.64 to 104.21

% of Value of the Class of all Real Property Value in the County	6.48
% of Records Sold in the Study Period	5.64
% of Value Sold in the Study Period	3.84

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	21	93	93
2008	22	93	93
2007	20	96	96
2006	26	97	97

2010 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. S. Supp., 2005). 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 this 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.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Wayne County is 96% of market value. The quality of assessment for the class of residential real property in Wayne County indicates the assessment practices meet generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Wayne County is 95% of market value. The quality of assessment for the class of commercial real property in Wayne County indicates the assessment practices meet generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Wayne County is 71% of market value. The quality of assessment for the class of agricultural land in Wayne County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2010 Assessment Actions for Wayne County

taken to address the following property classes/subclasses:

Residential

Wayne County completed a statistical analysis by valuation grouping in the residential class of property for 2010. Percentage adjustments were applied in several valuation groupings. The County increased the economic depreciation for the following valuation groups in effect reducing the values accordingly.

02-Carrol	10%
05-Rural	7%
06-Wakefield	5%
08- Winside	10%

The County completed the pickup and permit work for the year.

2010 Assessment Survey for Wayne County

Residential Appraisal Information

1.	Valuation data collection done by:
	Clerks and Assessor
2.	List the valuation groupings used by the County:
	01 Beverly Hills 02 Carroll 03 Hoskins 04 Muhs Acres 05 Rural & Sholes 06 Wakefield 07 Wayne 08 Winside
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	Location and similar attributes accessible in the area. Retail, Banks, Schools
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	Sales comparison
4	When was the last lot value study completed?
	Lot values are studied at the same time as the improvements.
a.	What methodology was used to determine the residential lot values?
	Sales comparison
5.	Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?
	Yes
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?
	The County develops tables from their local market.
a.	How often does the County update depreciation tables?
	Whenever the market value indicates the need.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and staff
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?
	Yes
8.	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)

	The County is on track to complete the inspection and review. 2008 Hoskins was reviewed 2009 Winside was reviewed
a.	Does the County maintain a tracking process? If yes describe.
	The County keeps a journal of the progress of the reviews along with notes.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The results are applied to the rest of the valuation group. The County continuously does statistical analysis on all valuation groups to make any adjustments to reflect the market.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	192	MEDIAN:	96	COV:	74.93	95% Median C.I.:	94.68 to 98.03
TOTAL Sales Price:	16,890,717	WGT. MEAN:	100	STD:	83.70	95% Wgt. Mean C.I.:	95.41 to 104.25
TOTAL Adj.Sales Price:	16,976,267	MEAN:	112	AVG.ABS.DEV:	24.25	95% Mean C.I.:	99.86 to 123.54
TOTAL Assessed Value:	16,947,370						
AVG. Adj. Sales Price:	88,418	COD:	25.20	MAX Sales Ratio:	822.66		
AVG. Assessed Value:	88,267	PRD:	111.89	MIN Sales Ratio:	58.83		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/07 TO 09/30/07	39	95.91	97.18	94.79	8.76	102.52	69.57	130.67	94.40 to 99.59	95,552	90,573
10/01/07 TO 12/31/07	21	92.67	97.08	92.84	13.18	104.57	76.77	197.25	85.25 to 96.69	89,455	83,053
01/01/08 TO 03/31/08	13	100.56	104.56	98.69	16.19	105.96	58.83	156.21	91.69 to 128.00	78,384	77,354
04/01/08 TO 06/30/08	24	97.78	116.58	106.16	28.51	109.81	79.73	493.42	90.15 to 103.00	86,131	91,437
07/01/08 TO 09/30/08	34	95.07	98.28	94.82	13.34	103.65	61.06	159.97	90.50 to 98.42	85,512	81,087
10/01/08 TO 12/31/08	20	96.95	99.39	93.32	14.07	106.50	64.38	162.54	91.88 to 102.61	92,194	86,039
01/01/09 TO 03/31/09	9	96.17	103.71	102.65	12.82	101.03	87.93	149.88	89.51 to 113.28	85,888	88,167
04/01/09 TO 06/30/09	32	101.31	162.42	115.90	71.93	140.14	77.06	822.66	94.34 to 117.53	86,270	99,984
<u>Study Years</u>											
07/01/07 TO 06/30/08	97	95.89	102.95	97.53	16.02	105.55	58.83	493.42	94.40 to 98.23	89,600	87,387
07/01/08 TO 06/30/09	95	96.90	120.64	102.24	34.35	117.99	61.06	822.66	94.58 to 99.40	87,210	89,166
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	91	96.90	104.25	97.96	18.10	106.42	58.83	493.42	93.80 to 99.01	86,126	84,372
<u>ALL</u>											
	192	96.24	111.70	99.83	25.20	111.89	58.83	822.66	94.68 to 98.03	88,418	88,267

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2	94.92	94.92	94.92	0.01	100.00	94.91	94.93	N/A	111,950	106,265
02	7	91.90	91.65	85.97	15.36	106.61	64.38	129.49	64.38 to 129.49	66,214	56,925
03	7	92.02	88.70	88.46	8.54	100.28	76.77	98.85	76.77 to 98.85	83,850	74,170
04	1	100.56	100.56	100.56			100.56	100.56	N/A	100,000	100,555
05	19	96.76	119.44	105.18	37.31	113.56	61.06	493.42	84.98 to 113.20	103,700	109,070
06	5	94.34	92.35	91.22	4.31	101.24	79.73	97.97	N/A	91,000	83,006
07	137	96.74	114.09	100.76	25.64	113.23	58.83	822.66	95.03 to 99.01	90,921	91,609
08	14	98.15	109.46	94.21	26.51	116.18	69.57	222.77	72.39 to 142.22	51,453	48,476
<u>ALL</u>											
	192	96.24	111.70	99.83	25.20	111.89	58.83	822.66	94.68 to 98.03	88,418	88,267

STATUS: IMPROVED, UNIMPROVED & IOLL RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	186	96.24	102.66	97.36	15.62	105.44	58.83	493.42	94.91 to 97.97	89,454	87,090
2	5	90.50	360.86	189.87	309.81	190.05	72.29	822.66	N/A	61,547	116,862
3	1	547.58	547.58	547.58			547.58	547.58	N/A	30,000	164,275
<u>ALL</u>											
	192	96.24	111.70	99.83	25.20	111.89	58.83	822.66	94.68 to 98.03	88,418	88,267

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

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NUMBER of Sales:	192	MEDIAN:	96	COV:	74.93	95% Median C.I.:	94.68 to 98.03
TOTAL Sales Price:	16,890,717	WGT. MEAN:	100	STD:	83.70	95% Wgt. Mean C.I.:	95.41 to 104.25
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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	192	96.24	111.70	99.83	25.20	111.89	58.83	822.66	94.68 to 98.03	88,418	88,267
06											
07											
<u>ALL</u>	<u>192</u>	<u>96.24</u>	<u>111.70</u>	<u>99.83</u>	<u>25.20</u>	<u>111.89</u>	<u>58.83</u>	<u>822.66</u>	<u>94.68 to 98.03</u>	<u>88,418</u>	<u>88,267</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 \$</u>											
5000 TO 9999	1	94.37	94.37	94.37			94.37	94.37	N/A	9,500	8,965
<u>Total \$</u>											
1 TO 9999	1	94.37	94.37	94.37			94.37	94.37	N/A	9,500	8,965
10000 TO 29999	20	120.13	192.70	197.99	78.56	97.33	61.06	822.66	105.11 to 157.48	21,717	42,997
30000 TO 59999	33	103.00	133.92	129.25	39.06	103.62	84.11	547.58	95.89 to 117.87	46,318	59,864
60000 TO 99999	70	95.85	97.75	97.64	10.74	100.11	58.83	149.88	93.89 to 98.23	80,980	79,071
100000 TO 149999	46	94.46	91.06	91.17	8.03	99.88	64.38	115.96	85.23 to 96.31	118,843	108,348
150000 TO 249999	21	95.14	93.33	93.10	6.34	100.25	76.01	109.77	89.16 to 98.85	169,506	157,803
250000 TO 499999	1	87.43	87.43	87.43			87.43	87.43	N/A	308,820	270,015
<u>ALL</u>	<u>192</u>	<u>96.24</u>	<u>111.70</u>	<u>99.83</u>	<u>25.20</u>	<u>111.89</u>	<u>58.83</u>	<u>822.66</u>	<u>94.68 to 98.03</u>	<u>88,418</u>	<u>88,267</u>

**2010 Correlation Section
for Wayne County**

Residential Real Property

I. Correlation

The level of value for the residential real property in Wayne County, as determined by the PTA is 96%. The mathematically calculated median is 96%.

RESIDENTIAL: The analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The coefficient of dispersion and price related differential are both above the acceptable range however based on the knowledge of assessment practices it is believed that the assessments are uniform in the residential class of property. Two measures of central tendency the mean and the weighted mean are within the acceptable range. The assessor has combined several assessor locations into valuation groupings to create a larger sample size for analysis and to reflect the valuation process that is used in Wayne County. The County utilizes a consistent percentage of the available sales.

The County Assessor is knowledgeable of the property in the county along with market trends. The County is progressive in the approach to value as well as embracing technology when feasible. The County has implemented a GIS system and also relies on the assessor and staff to handle the valuation efforts. The assessor has inspected a majority of the property in Wayne County and has a firsthand knowledge of most. These efforts improve the efficiency and accuracy in the office.

It is the opinion of the Division that the R&O statistics along with each of these analyses demonstrates that county has achieved an acceptable level of value for the residential class. This level of value is supported by the statistics.

**2010 Correlation Section
for Wayne County**

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

RESIDENTIAL: The current sales verification process in the County is reliance on personal knowledge. The assessor has a working knowledge of the County having reviewed all the properties a number of times. If there is a concern of the validity of the sale a more in depth inquiry is involved with the realtor or other parties to the transactions. In a review of the non qualified sales there is nothing to suggest the occurrence of excess trimming in the file.

**2010 Correlation Section
for Wayne County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	96	100	112

**2010 Correlation Section
for Wayne County**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section
for Wayne County**

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Wayne County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	25.20	111.89

RESIDENTIAL: The COD and PRD are both outside the acceptable range. Knowing the assessment practices in the County and in analyzing the makeup of the outliers in the residential class of property, the quality of assessment is acceptable for Wayne County.

2010 Assessment Actions for Wayne County

taken to address the following property classes/subclasses:

Commercial

The County completed a statistical analysis in the class and continued verifying commercial sales. No adjustments were made to the commercial class of property in the County. The County completed pick up work in the class.

2010 Assessment Survey for Wayne County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:
	Assessor , Clerk
2.	List the valuation groupings used by the County:
	01 Wayne County
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	All commercial in the County
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	A correlation of the sales comparison and cost.
4	When was the last lot value study completed?
	The County incorporates the lot value study the same time as conducting the sales study in the class.
a.	What methodology was used to determine the commercial lot values?
	The County uses sales comparison
5.	Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?
	Yes
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?
	With the limited number of commercial sales depreciation studies are not relevant in the class.
a.	How often does the County update the depreciation tables?
	N/A
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and staff
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?
	Yes
8.	What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	The County is on track with the inspection and review requirement. They conduct the review in conjunction with the residential parcels in the valuation grouping.
a.	Does the County maintain a tracking process? If yes describe.
	The County maintains a journal of the progress and also adds inspection notes to the property record card.

b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The results are applied to all parcels within the valuation group

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	26	MEDIAN:	95	COV:	53.91	95% Median C.I.:	83.01 to 98.55	(! : Derived)
TOTAL Sales Price:	2,568,609	WGT. MEAN:	93	STD:	56.08	95% Wgt. Mean C.I.:	81.64 to 104.21	
TOTAL Adj.Sales Price:	2,568,609	MEAN:	104	AVG.ABS.DEV:	28.06	95% Mean C.I.:	81.36 to 126.67	
TOTAL Assessed Value:	2,386,860							
AVG. Adj. Sales Price:	98,792	COD:	29.64	MAX Sales Ratio:	346.50			
AVG. Assessed Value:	91,802	PRD:	111.94	MIN Sales Ratio:	39.61			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	2	97.21	97.21	97.05	0.96	100.16	96.28	98.14	N/A	38,500	37,365
10/01/06 TO 12/31/06	3	83.01	82.97	83.48	5.77	99.39	75.76	90.14	N/A	121,666	101,561
01/01/07 TO 03/31/07	2	69.08	69.08	75.51	42.66	91.48	39.61	98.55	N/A	87,000	65,697
04/01/07 TO 06/30/07	3	93.04	94.56	96.17	1.82	98.32	92.78	97.85	N/A	126,666	121,815
07/01/07 TO 09/30/07	1	89.97	89.97	89.97			89.97	89.97	N/A	107,000	96,265
10/01/07 TO 12/31/07	1	98.43	98.43	98.43			98.43	98.43	N/A	193,000	189,975
01/01/08 TO 03/31/08	4	109.94	100.95	79.86	22.55	126.41	43.74	140.20	N/A	81,152	64,810
04/01/08 TO 06/30/08	3	137.50	121.07	115.81	17.42	104.54	76.93	148.77	N/A	67,666	78,365
07/01/08 TO 09/30/08	1	81.62	81.62	81.62			81.62	81.62	N/A	200,000	163,235
10/01/08 TO 12/31/08	1	137.74	137.74	137.74			137.74	137.74	N/A	162,000	223,140
01/01/09 TO 03/31/09	3	72.98	77.52	79.85	15.85	97.07	62.43	97.14	N/A	57,666	46,048
04/01/09 TO 06/30/09	2	215.97	215.97	97.86	60.44	220.68	85.43	346.50	N/A	105,000	102,755
<u>Study Years</u>											
07/01/06 TO 06/30/07	10	92.91	86.52	87.98	11.04	98.34	39.61	98.55	75.76 to 98.14	99,600	87,625
07/01/07 TO 06/30/08	9	108.59	106.16	94.32	23.40	112.55	43.74	148.77	76.93 to 140.20	91,956	86,730
07/01/08 TO 06/30/09	7	85.43	126.26	97.99	60.93	128.85	62.43	346.50	62.43 to 346.50	106,428	104,290
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	7	93.04	87.18	91.70	11.13	95.07	39.61	98.55	39.61 to 98.55	122,000	111,868
01/01/08 TO 12/31/08	9	111.28	109.60	99.00	25.29	110.70	43.74	148.77	76.93 to 140.20	98,845	97,856
<u>ALL</u>											
	26	94.66	104.02	92.92	29.64	111.94	39.61	346.50	83.01 to 98.55	98,792	91,802

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	98.55	98.55	98.55			98.55	98.55	N/A	106,000	104,460
06	1	83.01	83.01	83.01			83.01	83.01	N/A	200,000	166,025
07	22	94.66	96.09	92.78	20.64	103.57	39.61	148.77	81.62 to 108.59	101,164	93,857
08	2	204.47	204.47	139.20	69.47	146.88	62.43	346.50	N/A	18,500	25,752
<u>ALL</u>											
	26	94.66	104.02	92.92	29.64	111.94	39.61	346.50	83.01 to 98.55	98,792	91,802

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	26	94.66	104.02	92.92	29.64	111.94	39.61	346.50	83.01 to 98.55	98,792	91,802
<u>ALL</u>											
	26	94.66	104.02	92.92	29.64	111.94	39.61	346.50	83.01 to 98.55	98,792	91,802

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	26	MEDIAN:	95	COV:	53.91	95% Median C.I.:	83.01 to 98.55	(! : Derived)
TOTAL Sales Price:	2,568,609	WGT. MEAN:	93	STD:	56.08	95% Wgt. Mean C.I.:	81.64 to 104.21	
TOTAL Adj.Sales Price:	2,568,609	MEAN:	104	AVG.ABS.DEV:	28.06	95% Mean C.I.:	81.36 to 126.67	
TOTAL Assessed Value:	2,386,860							
AVG. Adj. Sales Price:	98,792	COD:	29.64	MAX Sales Ratio:	346.50			
AVG. Assessed Value:	91,802	PRD:	111.94	MIN Sales Ratio:	39.61			

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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											
03	26	94.66	104.02	92.92	29.64	111.94	39.61	346.50	83.01 to 98.55	98,792	91,802
04											
ALL	26	94.66	104.02	92.92	29.64	111.94	39.61	346.50	83.01 to 98.55	98,792	91,802

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	3	137.50	182.14	138.61	68.87	131.41	62.43	346.50	N/A	19,000	26,335
30000 TO 59999	5	98.14	107.74	106.42	12.72	101.24	92.78	140.20	N/A	42,821	45,569
60000 TO 99999	9	90.14	89.22	90.71	22.47	98.36	39.61	148.77	72.98 to 108.59	79,666	72,261
100000 TO 149999	2	94.26	94.26	94.24	4.55	100.02	89.97	98.55	N/A	106,500	100,362
150000 TO 249999	6	84.22	88.33	88.08	22.41	100.28	43.74	137.74	43.74 to 137.74	186,250	164,051
250000 TO 499999	1	97.85	97.85	97.85			97.85	97.85	N/A	250,000	244,620
ALL	26	94.66	104.02	92.92	29.64	111.94	39.61	346.50	83.01 to 98.55	98,792	91,802

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
300	3	89.97	90.47	90.45	5.71	100.02	83.01	98.43	N/A	166,666	150,755
304	1	85.43	85.43	85.43			85.43	85.43	N/A	200,000	170,860
325	2	60.34	60.34	55.57	27.50	108.57	43.74	76.93	N/A	126,250	70,157
326	1	62.43	62.43	62.43			62.43	62.43	N/A	27,000	16,855
344	4	104.21	109.74	102.89	14.06	106.66	93.04	137.50	N/A	53,562	55,111
349	1	81.62	81.62	81.62			81.62	81.62	N/A	200,000	163,235
353	6	94.53	93.57	94.78	7.76	98.72	75.76	108.59	75.76 to 108.59	97,500	92,405
381	1	346.50	346.50	346.50			346.50	346.50	N/A	10,000	34,650
384	1	72.98	72.98	72.98			72.98	72.98	N/A	85,000	62,035
406	2	117.94	117.94	131.21	16.79	89.89	98.14	137.74	N/A	97,000	127,272
419	1	148.77	148.77	148.77			148.77	148.77	N/A	93,000	138,355
425	1	39.61	39.61	39.61			39.61	39.61	N/A	68,000	26,935
442	2	119.38	119.38	108.63	17.45	109.89	98.55	140.20	N/A	69,929	75,965
ALL	26	94.66	104.02	92.92	29.64	111.94	39.61	346.50	83.01 to 98.55	98,792	91,802

**2010 Correlation Section
for Wayne County**

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Wayne County, as determined by the PTA is 95%. The mathematically calculated median is 95%.

COMMERCIAL:In correlating the assessment practices and the calculated statistics for the commercial class of property in the County it is the opinion of the Division the level of value is within the acceptable range, and is best measured by the median measure of central tendency. The County utilizes a sufficient number of arms length sales and applies assessment practices to both sold and unsold parcels in a similar manner. The County has only one valuation grouping with a sufficient number of sales where a reliable statistical profile can be analyzed. While the overall qualitative statistics are outside the acceptable range they improve substantially in the grouping where there is the larger sample size. The County has more qualified sales in the file for this year.

The County relies on firsthand knowledge of the County and is aware of valuation trends and the statistical reviews. The assessor is very hands on in her assessment practices and is progressive in her approach to value.

There are no areas where a recommendation for a nonbinding adjustment will be made by the Division.

**2010 Correlation Section
for Wayne County**

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

COMMERCIAL: The current sales verification process in the County is reliance on personal knowledge. Over the years the assessor has physically reviewed all the parcels in the class. If there is a concern of the validity of the sale a more in depth inquiry is involved with the realtor or other parties to the transactions. In a review of the non qualified sales there is nothing to suggest the occurrence of excess trimming in the file. The county has substantiated the disqualified sales.

**2010 Correlation Section
for Wayne County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	95	93	104

**2010 Correlation Section
for Wayne County**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section
for Wayne County**

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Wayne County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	29.64	111.94

COMMERCIAL: The COD and PRD are both outside the acceptable range. In analyzing the valuation grouping for the city of Wayne both measures improve substantially. This is the only valuation group of any statistical size. Knowing the assessment practices in the County and in analyzing the various valuation groupings the quality of assessment is acceptable for Wayne County.

2010 Assessment Actions for Wayne County

taken to address the following property classes/subclasses:

Agricultural

Wayne County analyzed the statistical profile of the County and adjusted class and subclass to reflect statutory value required. The County continually verifies sales and updates land use as reported by the landowners or through discovery utilizing the GIS system. The County also completed pickup work and permit work in the class.

2010 Assessment Survey for Wayne County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	Clerks
2.	Does the County maintain more than one market area / valuation grouping in the agricultural property class?
	No
a.	What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe. Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	Wayne County analyzes the agland as one area for the entire county.
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	N/A
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	In accordance with applicable statutes and directives
b.	When is it agricultural land, when is it residential, when is it recreational?
	By the present use of the parcel or predominate use
c.	Are these definitions in writing?
	No, Other than in statute and regulation.
d.	What are the recognized differences?
	If the parcel is associated with a residence it is residential, if it is used to produce agricultural products it is ag.
e.	How are rural home sites valued?
	All rural home sites are valued at 10,000 for the first acre.
f.	Are rural home sites valued the same as rural residential home sites?
	Yes
g.	Are all rural home sites valued the same or are market differences recognized?
	They are all valued the same.
h.	What are the recognized differences?
4.	What is the status of the soil conversion from the alpha to numeric notation?
	Completed in 2008
a.	Are land capability groupings (LCG) used to determine assessed value?
	Yes
b.	What other land characteristics or analysis are/is used to determine assessed values?
	Land use and the market influences
5.	Is land use updated annually?
	Yes

a.	By what method? (Physical inspection, FSA maps, etc.)
	GIS imagery and physical review.
6.	Is there agricultural land in the County that has a non-agricultural influence?
	No
a.	How is the County developing the value for non-agricultural influences?
	N/A
b.	Has the County received applications for special valuation?
	No
c.	Describe special value methodology
	N/A
7	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and clerks
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?
	Yes
d.	Is the pickup work schedule the same for the land as for the improvements?
	Yes
8.	What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)
	An estimated 20% is completed the county is on track to complete the review within the six year requirement.
a.	Does the County maintain a tracking process?
	It is tracked on individual property record cards as an inspection and review.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The county completes the review within the entire valuation grouping at one time.



Wayne County 90

2010 Analysis of Agricultural Land

Proportionality Among Study Years

The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

Preliminary Results:

Study Year	County	Area 1
07/01/06 - 06/30/07	11	11
07/01/07 - 06/30/08	30	30
07/01/08 - 06/30/09	24	24
Totals	65	65

Added Sales:

Study Year	Total	Mkt 1
7/1/06 - 6/30/07	14	14
7/1/07 - 6/30/08	0	0
7/1/08 - 6/30/09	0	0
	14	14

Final Results:

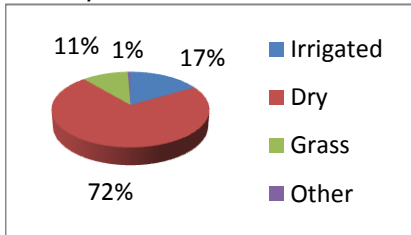
Study Year	County	Area 1
07/01/06 - 06/30/07	25	25
07/01/07 - 06/30/08	30	30
07/01/08 - 06/30/09	24	24
Totals	79	79

Representativeness by Majority Land Use

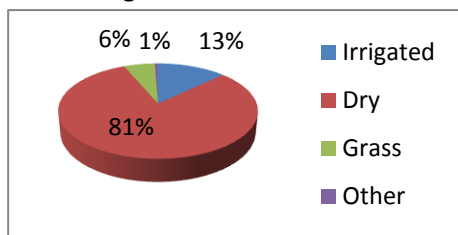
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	17%	13%	15%
Dry	72%	81%	77%
Grass	11%	6%	8%
Other	1%	1%	1%

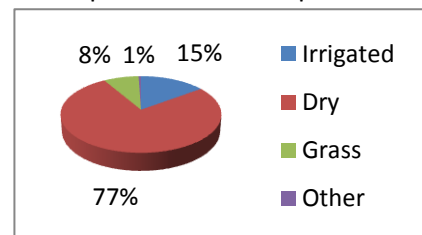
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total	Mrkt Area 1
Number of Sales - Original Sales File	65	65
Number of Sales - Expanded Sample	79	79
Total Number of Acres Added	1656	1656

Ratio Study

Final Statistics

County		Median	71%	AAD	14.55%
# sales	79	Mean	74%	COD	20.53%
		W. Mean	70%	PRD	106.67%

Preliminary Statistics

Median	58%	AAD	12.64%
Mean	61%	COD	21.66%
W. Mean	58%	PRD	105.68%

Market Area 1		Median	71%	AAD	14.55%
# sales	79	Mean	74%	COD	20.53%
		W. Mean	70%	PRD	106.67%

Median	58%	AAD	12.64%
Mean	61%	COD	21.66%
W. Mean	58%	PRD	105.68%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	8	70.92%	59	69.47%	5	68.57%
Mkt Area 1	8	70.92%	59	69.47%	5	68.57%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	10	70.92%	63	71.68%	5	68.57%
Mkt Area 1	10	70.92%	63	71.68%	5	68.57%

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Wayne County

Agricultural Land

I. Correlation

The level of value for the agricultural land in Wayne County, as determined by the PTA is 69%. The mathematically calculated median is 69%.

AGRICULTURAL LAND:

Wayne County has one market area for the entire County. In the three year study period for agricultural land 11 sales occurred in the first year, 33 in the second year and 25 for the most current year.

In analyzing the sales it was noted that the value for agricultural land has increased steadily for the study period. An increasing market during the study period and declining number of sales in the County over that same time could create a time bias in the file. To mitigate the bias comparable sales from adjoining counties were reviewed with the county assessor in an attempt to locate comparable sales to add to the sales file for analysis. Fourteen sales were added to the file from neighboring counties with similar markets to remove the bias for the date of sale. Among other factors that were considered along with the date of sale was the percentage of majority land use of the parcel along with the size of the parcels. The sales in the final analysis were from Colfax, Dixon, Pierce, Stanton and Madison counties. Sixteen hundred and fifty-six acres were added to the analysis from the 14 sales. The representative sample improved the percentage by majority land use in the sales file. The makeup of land use more closely resembled Wayne counties population.

The county implemented increases for all classes of agricultural land. These adjustments resulted in values more comparable with surrounding counties. With the assessment actions reported by the county they have achieved an acceptable level of value for agricultural land. The three measures of central tendency are within the acceptable range. The qualitative statistics show both the COD and the PRD being outside the range. The duration of the sales study period and rising market contribute to the COD being outside the range. The measures of central tendency support a level of value of 69%

There will be no non-binding recommendation for the agricultural class of property in Wayne County.

2010 Correlation Section

For Wayne County

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

AGRICULTURAL LAND:

Wayne County does not use a sales verification questionnaire but relies on firsthand knowledge of the County for the sales verification. Generally the assessor has firsthand knowledge of the buyer and seller and if not will know one of the participants in the transfer. If there are perceived discrepancies the assessor will verify with the agent. All non-qualified sales are documented as for the reason for the non-usability in the sales file. With the knowledge of the assessment practices it is evident that all arm length sales were used for the measurement of the agricultural class of property.

2010 Correlation Section

For Wayne County

III. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt.Mean	Mean
R&O Statistics	69	69	74

2010 Correlation Section

For Wayne County

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

2010 Correlation Section

For Wayne County

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Wayne County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	22.21	107.84

AGRICULTURAL LAND:

The coefficient of dispersion calculates to 22.21 and the price related differential is 107.84 both measures are outside the acceptable range. While the quality statistics do not demonstrate assessment equality the duration of the study period along with a rapidly increasing market the variability demonstrated by the COD should be expected. In analyzing the quality statistics along with the knowledge of the assessment practices in the County it is the opinion of the Division that Wayne County has achieved uniformity within the agricultural class of property.

Total Real Property Sum Lines 17, 25, & 30	Records : 5,748	Value : 959,017,215	Growth 4,934,285	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	160	2,744,295	34	289,430	0	0	194	3,033,725	
02. Res Improve Land	1,954	16,576,265	103	1,742,285	0	0	2,057	18,318,550	
03. Res Improvements	2,037	142,854,645	107	10,654,510	22	434,520	2,166	153,943,675	
04. Res Total	2,197	162,175,205	141	12,686,225	22	434,520	2,360	175,295,950	1,642,960
% of Res Total	93.09	92.52	5.97	7.24	0.93	0.25	41.06	18.28	33.30
05. Com UnImp Land	55	757,580	7	44,910	6	173,255	68	975,745	
06. Com Improve Land	318	4,929,630	30	721,575	19	503,860	367	6,155,065	
07. Com Improvements	326	36,376,930	30	2,445,840	25	8,279,310	381	47,102,080	
08. Com Total	381	42,064,140	37	3,212,325	31	8,956,425	449	54,232,890	886,415
% of Com Total	84.86	77.56	8.24	5.92	6.90	16.51	7.81	5.66	17.96
09. Ind UnImp Land	0	0	1	36,600	0	0	1	36,600	
10. Ind Improve Land	0	0	9	380,885	1	27,825	10	408,710	
11. Ind Improvements	0	0	9	7,266,835	2	157,975	11	7,424,810	
12. Ind Total	0	0	10	7,684,320	2	185,800	12	7,870,120	138,750
% of Ind Total	0.00	0.00	83.33	97.64	16.67	2.36	0.21	0.82	2.81
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	2,197	162,175,205	141	12,686,225	22	434,520	2,360	175,295,950	1,642,960
% of Res & Rec Total	93.09	92.52	5.97	7.24	0.93	0.25	41.06	18.28	33.30
Com & Ind Total	381	42,064,140	47	10,896,645	33	9,142,225	461	62,103,010	1,025,165
% of Com & Ind Total	82.65	67.73	10.20	17.55	7.16	14.72	8.02	6.48	20.78
17. Taxable Total	2,578	204,239,345	188	23,582,870	55	9,576,745	2,821	237,398,960	2,668,125
% of Taxable Total	91.39	86.03	6.66	9.93	1.95	4.03	49.08	24.75	54.07

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	18	174,345	1,174,275	0	0	0
19. Commercial	1	42,870	328,135	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	18	174,345	1,174,275
19. Commercial	0	0	0	1	42,870	328,135
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				19	217,215	1,502,410

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. Producing	247	7	117	371

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,588	357,721,920	1,588	357,721,920
28. Ag-Improved Land	0	0	0	0	1,277	261,733,985	1,277	261,733,985
29. Ag Improvements	0	0	0	0	1,339	102,162,350	1,339	102,162,350
30. Ag Total							2,927	721,618,255

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	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	9.84	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	20,000	2	2.00	20,000	
32. HomeSite Improv Land	977	1,007.91	10,079,190	977	1,007.91	10,079,190	
33. HomeSite Improvements	982	0.00	79,410,940	982	0.00	79,410,940	1,330,675
34. HomeSite Total				984	1,009.91	89,510,130	
35. FarmSite UnImp Land	68	216.24	367,610	68	216.24	367,610	
36. FarmSite Improv Land	1,217	7,995.44	13,592,340	1,217	7,995.44	13,592,340	
37. FarmSite Improvements	1,253	0.00	22,751,410	1,253	0.00	22,751,410	935,485
38. FarmSite Total				1,321	8,211.68	36,711,360	
39. Road & Ditches	0	6,150.71	0	0	6,160.55	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,305	15,382.14	126,221,490	2,266,160

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	221,620	1	160.00	221,620

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. Recapture Value N/A	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

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,499.65	5.56%	8,248,975	7.00%	3,300.05
46. 1A	9,324.10	20.74%	30,769,680	26.12%	3,300.02
47. 2A1	2,804.51	6.24%	9,184,780	7.80%	3,275.00
48. 2A	2,394.97	5.33%	7,843,630	6.66%	3,275.04
49. 3A1	12,676.55	28.20%	31,691,415	26.90%	2,500.00
50. 3A	10,978.80	24.42%	21,957,600	18.64%	2,000.00
51. 4A1	4,232.35	9.41%	8,041,450	6.83%	1,900.00
52. 4A	43.92	0.10%	78,615	0.07%	1,789.96
53. Total	44,954.85	100.00%	117,816,145	100.00%	2,620.77
Dry					
54. 1D1	13,168.12	6.88%	38,846,600	8.79%	2,950.05
55. 1D	39,113.79	20.44%	109,519,085	24.78%	2,800.01
56. 2D1	10,339.63	5.40%	26,883,050	6.08%	2,600.00
57. 2D	8,999.13	4.70%	21,553,025	4.88%	2,395.01
58. 3D1	58,526.71	30.58%	128,174,215	29.00%	2,190.01
59. 3D	39,332.67	20.55%	78,075,295	17.66%	1,985.00
60. 4D1	21,801.91	11.39%	38,807,615	8.78%	1,780.01
61. 4D	79.90	0.04%	125,830	0.03%	1,574.84
62. Total	191,361.86	100.00%	441,984,715	100.00%	2,309.68
Grass					
63. 1G1	1,272.89	0.00%	2,214,610	6.34%	1,739.83
64. 1G	2,826.87	11.61%	4,874,570	13.95%	1,724.37
65. 2G1	5,431.47	22.31%	8,233,880	23.56%	1,515.96
66. 2G	3,530.34	14.50%	5,093,810	14.57%	1,442.87
67. 3G1	3,968.33	16.30%	5,889,670	16.85%	1,484.17
68. 3G	3,022.07	12.41%	3,792,480	10.85%	1,254.93
69. 4G1	4,166.01	17.11%	4,737,940	13.56%	1,137.28
70. 4G	128.14	0.53%	115,330	0.33%	900.03
71. Total	24,346.12	100.00%	34,952,290	100.00%	1,435.64
Irrigated Total					
Irrigated Total	44,954.85	17.11%	117,816,145	19.79%	2,620.77
Dry Total					
Dry Total	191,361.86	72.81%	441,984,715	74.23%	2,309.68
Grass Total					
Grass Total	24,346.12	9.26%	34,952,290	5.87%	1,435.64
Waste	2,145.24	0.82%	643,615	0.11%	300.02
Other	0.00	0.00%	0	0.00%	0.00
Exempt	812.79	0.31%	0	0.00%	0.00
Market Area Total	262,808.07	100.00%	595,396,765	100.00%	2,265.52

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	44,954.85	117,816,145	44,954.85	117,816,145
77. Dry Land	0.00	0	0.00	0	191,361.86	441,984,715	191,361.86	441,984,715
78. Grass	0.00	0	0.00	0	24,346.12	34,952,290	24,346.12	34,952,290
79. Waste	0.00	0	0.00	0	2,145.24	643,615	2,145.24	643,615
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	161.66	0	5.28	0	645.85	0	812.79	0
82. Total	0.00	0	0.00	0	262,808.07	595,396,765	262,808.07	595,396,765

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	44,954.85	17.11%	117,816,145	19.79%	2,620.77
Dry Land	191,361.86	72.81%	441,984,715	74.23%	2,309.68
Grass	24,346.12	9.26%	34,952,290	5.87%	1,435.64
Waste	2,145.24	0.82%	643,615	0.11%	300.02
Other	0.00	0.00%	0	0.00%	0.00
Exempt	812.79	0.31%	0	0.00%	0.00
Total	262,808.07	100.00%	595,396,765	100.00%	2,265.52

2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

90 Wayne

	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	175,517,905	175,295,950	-221,955	-0.13%	1,642,960	-1.06%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	95,831,270	89,510,130	-6,321,140	-6.60%	1,330,675	-7.98%
04. Total Residential (sum lines 1-3)	271,349,175	264,806,080	-6,543,095	-2.41%	2,973,635	-3.51%
05. Commercial	54,135,600	54,232,890	97,290	0.18%	886,415	-1.46%
06. Industrial	7,916,160	7,870,120	-46,040	-0.58%	138,750	-2.33%
07. Ag-Farmsite Land, Outbuildings	35,477,365	36,711,360	1,233,995	3.48%	935,485	0.84%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	97,529,125	98,814,370	1,285,245	1.32%	1,960,650	-0.69%
10. Total Non-Agland Real Property	368,878,300	363,620,450	-5,257,850	-1.43%	4,934,285	-2.76%
11. Irrigated	95,167,900	117,816,145	22,648,245	23.80%		
12. Dryland	359,418,210	441,984,715	82,566,505	22.97%		
13. Grassland	34,450,300	34,952,290	501,990	1.46%		
14. Wasteland	336,960	643,615	306,655	91.01%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	489,373,370	595,396,765	106,023,395	21.67%		
17. Total Value of all Real Property (Locally Assessed)	858,251,670	959,017,215	100,765,545	11.74%	4,934,285	11.17%

2009 Plan of Assessment for Wayne County

County Assessor – Joyce Reeg

This Plan of assessment is required by law, pursuant to Neb. Laws 2005, LB 263, Section 9, Chapter 77-1311.02. On or before June 15 each year the county assessor shall prepare a plan of assessment and shall present the plan of assessment to the county board of equalization on or before July 31. The plan of assessment prepared each year, shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter.

2010

Land use is complete for 2009 and Wayne County implemented the new soil conversion. We went from 37 soil types to 70.

I had to unexpectedly dismiss the lister we were training. He was unable to learn the process of valuing.

The Assessor and the Deputy Assessor have learned certain aspects of the GIS. We can find properties and identify them with different layers. However, the splits and changing land use is still in the hands of the GIS specialist who is a clerk in the office.

The assessor's office should be on line by January of 2010. In conjunction with the City of Wayne, Main Street Wayne and the Economic Development Office we should be up and running on a website with all of our information available to the public.

Residential parcels will be reviewed by the assessor in the small towns. The process I use involves walking around each property with the record card in hand. I use the apex drawing to check the outside measurements of the property and determine the condition and quality of the property. Hopefully it matches what we already have on the record card. I will also look at all the out buildings.

Of course we will monitor the sales using a market analysis.

Commercials will be monitored using the sales/assessment ratio, building permits and drive by reviews. As I review the residential properties in the small villages I will also review the commercial properties.

Agricultural lands are being reviewed with the GIS program. The GIS system updates the aerial photos yearly therefore allowing us to review land use on a yearly basis.

2011

Residential parcels will be monitored by using the sales file in the county. When necessary we will go to the property and list the changes. The assessor will continue to walk the residential properties in the small villages. **Photos will be taken this year.**

Commercials will be reviewed in the small communities. We will continue to monitor and adjust values using the sales assessment ratio. New construction will be monitored using building permits and realtor's web sites.

Agriculture land will be adjusted using the sales assessment ratio. Land use will be updated as it is every year.

2012

The Assessor will be reviewing residential and commercial properties in the the city of Wayne.

Agriculture land will be reviewed for use

We will continue to follow state statutes and property tax directives at all times.

Staff, Budgeting and Training

The staff of the Wayne County Assessor's office consists of the assessor, who is a registered appraiser, the deputy and one clerk. The Deputy Clerk of the District Court works in our office 2 hours a day. At this time neither the assessor nor the deputy

assessor are planning on upgrading their appraiser licenses. The clerk/lister has become the GIS specialist.

The deputy has been in the office about 18 years. The deeds and cadastral maps are her primary concern as well as making sure we meet deadlines throughout the year. The GIS specialist is a December 2002 graduate of WSC and has been employed in the office since January 2003.

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 their personnel and equipment. Many times we use their vehicle and one of their employees to do the driving. We can cover a lot more territory in a lot less time.

The GIS system is installed in the office and we have made our final payment to GIS Workshop. The payment for the MIPS programming and the GIS program are not taken out of my budget.

The assessor's budget pays for all continuing ed. My appraiser's license is renewed and paid for with the assessor's budget. Travel to and from workshops and meetings as well as the registration fees are also paid for by the County.

Definitions

Review – physically walking around the property. Taking notes on various aspects of the property so as to make pricing-out possible. Not necessarily an interior inspection.

Drive-by – We do not get out of the car. We take adequate notes so it is possible to price out the property. It is best to have a driver and a passenger but that is not always the case.

Conclusion

In **2010, 2011 & 2012** 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 villages and neighborhoods. The cost approach to value is used in arriving at the assessed value of the individual properties and the income approach in the valuation system is used in the valuation process of the Section 42 properties. The Marshall & Swift manual is used for costing as well as the CAMA system we have in place and the market analysis statistics are used in the sales comparison approach.

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.

2010 Assessment Survey for Wayne County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	1(Assessor)
3.	Other full-time employees
	1
4.	Other part-time employees
	0
5.	Number of shared employees
	1
6.	Assessor's requested budget for current fiscal year
	144,175
7.	Adopted budget, or granted budget if different from above
	119,175
8.	Amount of the total budget set aside for appraisal work
	None
9.	Appraisal/Reappraisal budget, if not part of the total budget
	None
10.	Part of the budget that is dedicated to the computer system
	None
11.	Amount of the total budget set aside for education/workshops
	1,750
12.	Other miscellaneous funds
13.	Was any of last year's budget not used:
	Yes,

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS Inc.
2.	CAMA software
	CAMA 2000
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Deputy

5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Clerks
7.	Personal Property software:
	MIPS Inc.

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, Winside, Carroll, Wakefield and Hoskins
4.	When was zoning implemented?
	N/A

D. Contracted Services

1.	Appraisal Services
	In house
2.	Other services
	None

Certification

This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Wayne County Assessor.

Dated this 7th day of April, 2010.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts