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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Susan Messersmith, Hayes County Assessor

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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.

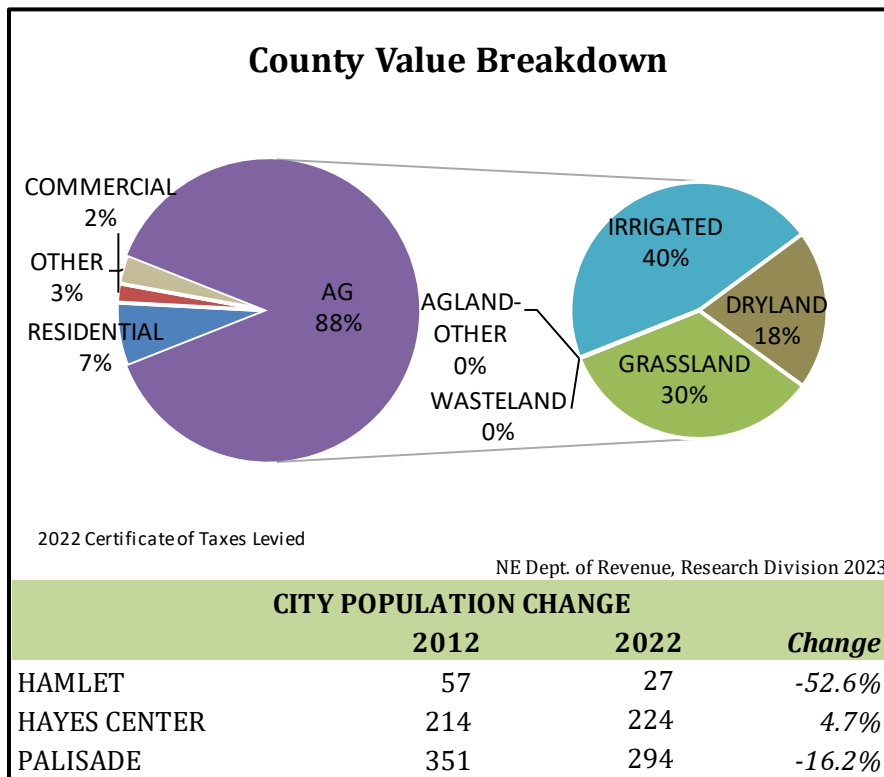
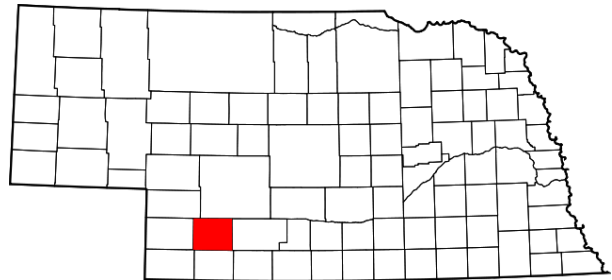
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 713 square miles, Hayes County has 843 residents, per the Census Bureau Quick Facts for 2021, a 2% population decline from the 2020 U.S. Census. Reports indicate that 73% of county residents are homeowners and 96% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$65,601 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



There are few commercial parcels in Hayes County and the majority are located in and around the county seat of Hayes Center. According to information available from the U.S. Census Bureau, there are 19 employer establishments with total employment of 54, a 20% increase from 2019.

Agricultural land is the single largest contributor to the county's valuation base. Irrigated land makes up a majority of the land

in the county. Hayes County is included in the Middle Republican Natural Resources District (NRD).

2023 Residential Correlation for Hayes County

Assessment Actions

This year, township 6 was physically reviewed. Additionally, the county assessor and deputy county assessor performed multiple desk reviews of every residential parcel in the county to review and update quality, condition and other property attributes as part of a depreciation study. Depreciation tables and costing were updated for all residential properties in Hayes County. Rural residential land was changed to \$20,000 for the first acre and \$1,000 for all additional acres.

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.

Residential parcels are divided into three valuation groups. First is Hayes Center, which is the county seat and has the only school system in the county and has the only services and amenities for the county. The village of Hamlet and one street of Palisade comprise the second valuation group, where there is not a competitive market. (The rest of Palisade is in neighboring Hitchcock County.) Rural residential housing is in demand in Hayes County, making them incomparable to those properties found within the villages.

The Hayes County Assessor qualifies an average percentage of residential sales. Review of both qualified and non-qualified sales show no apparent bias in the qualification determinations by the county assessor. All residential properties have been reviewed in the last six years as the assessor has a schedule of reviewing properties by township. Depreciation tables and costing for the entire residential class were updated this year. Lot values in the towns were updated in 2022 and rural residential land was updated again this year.

The county assessor has a written valuation methodology, which has been provided to the Property Assessment Division (Division).

Description of Analysis

Hayes County residential properties are identified by three valuation groups.

Valuation Group	Description
1	Hayes Center
2	Hamlet, Palisade
4	Rural

The median and mean are within range for the residential class of property. The COD and PRD are high. There appears to be a regressive pattern of assessment; however, the sample is small. The

2023 Residential Correlation for Hayes County

county assessor has attempted to equalize value using available sales data with updated depreciation and costing tables.

When stratified by valuation group, only Valuation Group 1 has enough sales in the study period for statistical analysis. The Valuation Group 2 median is slightly high with a small sample size. The county assessor created new depreciation tables this year and new costing was applied to the entire residential class as well. The assessor applied a 25% economic factor to Valuation Group 2 to account for the weaker market when compared to Hayes Center. However, the county assessor determined that additional depreciation to bring the small sample into range would not represent the overall market value of properties in Valuation Group 2.

Valuation Group 3 is low with 3 sales. The same depreciation and costing was applied to all residential properties. Additionally, the assessor increased the first acre to \$20,000 and additional acres are now valued at \$1,000.

The statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied (CTL) both show considerable valuation changes, which is expected based on the desk reviews of all parcels, depreciation study and new costing for the entire residential class.

Equalization and Quality of Assessment

Although only Valuation Group 1 had enough sales in the study period for statistical analysis, all residential property in Hayes County is subject to the same appraisal techniques. Thus, all residential property in the county is considered equalized. The quality of assessment of residential property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	12	99.72	106.05	96.13	24.65	110.32
2	6	100.63	93.45	77.64	16.93	120.36
4	3	86.87	82.48	81.79	08.08	100.84
____ALL____	21	93.89	99.08	89.69	22.39	110.47

Level of Value

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

2023 Commercial Correlation for Hayes County

Assessment Actions

Properties in township 6 were physically inspected for the 2023 assessment year. Pick-up work and routine maintenance were also 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.

Commercial properties in Hayes County have all been physically reviewed in the last six years as all properties are reviewed by town or precinct. Costing was updated to 2022; depreciation tables are dated 2012 and will be updated next year. Commercial lot values were updated in 2022. All commercial properties are stratified into one valuation group as there is not enough commercial activity to warrant additional groupings. The Hayes County Assessor qualifies a higher than usual percentage of sales, but the minimal number of commercial sales in the county greatly affects usability rates.

Description of Analysis

With very few commercial sales in Hayes County, there are no qualified sales for the study period. Nevertheless, the county assessor applied new costing to the commercial class and lot values were updated last year, so values have been adjusted to account for market change. Hayes County commercial properties have changed at a much higher rate than the regional average.

While there are no sales to measure, the changes to value as a result of the assessment actions are demonstrated in the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL.)

Equalization and Quality of Assessment

Review of the assessment practices and rates of change for commercial properties in Hayes County leads to the determination that assessments are uniform. The quality of assessment of commercial properties complies with generally accepted mass appraisal techniques.

Level of Value

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

2023 Agricultural Correlation for Hayes County

Assessment Actions

After conducting a market analysis, the Hayes County Assessor increased dryland values by 7%, grassland values by 5% and Conservation Reserve Program (CRP) values by 2%. Agricultural homes and outbuildings in township 6 were physically reviewed and aerial imagery was used to review land in township 6. The agricultural home site was increased to \$20,000 and the farm site value is \$1,000.

Assessment Practice Review

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

Agricultural homes and outbuildings are physically reviewed at the same time as the rest of the properties in the county, on a rotating basis by townships. Agricultural homes are valued with 2023 depreciation tables and 2022 costing. Land use is reviewed using aerial imagery on the same rotating schedule as the physical review.

The county assessor qualifies agricultural sales at a rate near the state average. Review of the county assessor's assessment practices shows no apparent indication of bias in the qualification of sales for measurement. All agricultural land is identified in the same market area as there are no physical or market differences throughout the county to warrant additional market areas.

CRP and Conservation Reserve Enhancement Program (CREP) contracts are reviewed annually by the assessor's office; changes and updates are made accordingly. The county assessor contacted the Farm Service Agency (FSA) Office and other regional assessors this year to review contract prices and average values. CRP is valued between dryland and grassland values and was increased 2% this year. CREP is valued the same as irrigated land.

Description of Analysis

The median and mean are within the acceptable range for the agricultural statistics as a whole. The COD meets IAAO standards. When stratified by 80% Majority Land Use (MLU), dryland and grassland sales are within the acceptable range with a sufficient sample size. There are few irrigated land sales for the study period and the median is high, the weighted mean is low, and the mean is within the acceptable range. Irrigated land values were increased last year to align more closely with neighboring county values. The Average Acre Values table illustrates that irrigated land values in Hayes County are comparable to neighboring counties.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared to the Certificate of Taxes Levied (CTL) demonstrate that the general agricultural land and the sales changed at a similar rate supporting the conclusion that the changes made to dryland, grassland and CRP values were equitably applied.

2023 Agricultural Correlation for Hayes County

Equalization and Quality of Assessment

Agricultural homes and outbuildings are inspected and valued the same as rural residential parcels. The home site and farm site values were adjusted this year to mirror the changes made to rural residential land. Agricultural land in Hayes County is equalized and represents market value. The quality of assessment of agricultural land complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	6	80.68	74.45	68.59	13.29	108.54
1	6	80.68	74.45	68.59	13.29	108.54
<u> Dry </u>						
County	21	72.08	70.79	64.73	23.61	109.36
1	21	72.08	70.79	64.73	23.61	109.36
<u> Grass </u>						
County	20	71.59	70.79	66.25	10.92	106.85
1	20	71.59	70.79	66.25	10.92	106.85
<u> ALL </u>	61	71.31	71.37	63.39	18.52	112.59

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Hayes County is 71%.

2023 Opinions of the Property Tax Administrator for Hayes County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	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 Hayes County

Residential Real Property - Current

Number of Sales	21	Median	93.89
Total Sales Price	\$1,725,500	Mean	99.08
Total Adj. Sales Price	\$1,725,500	Wgt. Mean	89.69
Total Assessed Value	\$1,547,535	Average Assessed Value of the Base	\$49,976
Avg. Adj. Sales Price	\$82,167	Avg. Assessed Value	\$73,692

Confidence Interval - Current

95% Median C.I	86.87 to 108.08
95% Wgt. Mean C.I	79.36 to 100.01
95% Mean C.I	84.63 to 113.53
% of Value of the Class of all Real Property Value in the County	3.16
% of Records Sold in the Study Period	6.48
% of Value Sold in the Study Period	9.56

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	14	100	105.47
2021	10	100	99.94
2020	9	100	116.44
2019	12	100	106.85

2023 Commission Summary for Hayes County

Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$168,132
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	2.10
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	3	100	105.83
2021	2	100	135.54
2020	2	100	90.95
2019	5	100	99.99

43 Hayes
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 : 21
Total Sales Price : 1,725,500
Total Adj. Sales Price : 1,725,500
Total Assessed Value : 1,547,535
Avg. Adj. Sales Price : 82,167
Avg. Assessed Value : 73,692

MEDIAN : 94
WGT. MEAN : 90
MEAN : 99
COD : 22.39
PRD : 110.47

COV : 32.04
STD : 31.75
Avg. Abs. Dev : 21.02
MAX Sales Ratio : 196.90
MIN Sales Ratio : 38.89

95% Median C.I. : 86.87 to 108.08
95% Wgt. Mean C.I. : 79.36 to 100.01
95% Mean C.I. : 84.63 to 113.53

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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-20 To 31-DEC-20	3	126.59	140.79	137.85	25.82	102.13	98.87	196.90	N/A	23,167	31,935	
01-JAN-21 To 31-MAR-21	1	108.08	108.08	108.08	00.00	100.00	108.08	108.08	N/A	72,500	78,360	
01-APR-21 To 30-JUN-21												
01-JUL-21 To 30-SEP-21	3	102.39	102.70	95.51	17.61	107.53	75.80	129.90	N/A	37,333	35,658	
01-OCT-21 To 31-DEC-21	4	94.69	92.35	80.75	22.85	114.37	54.55	125.49	N/A	92,875	74,999	
01-JAN-22 To 31-MAR-22	3	93.89	98.87	99.00	11.73	99.87	84.85	117.87	N/A	120,000	118,795	
01-APR-22 To 30-JUN-22	3	93.33	96.16	94.78	05.69	101.46	89.61	105.55	N/A	85,000	80,560	
01-JUL-22 To 30-SEP-22	4	79.01	71.93	75.95	22.29	94.71	38.89	90.82	N/A	121,250	92,084	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	7	108.08	119.79	110.69	23.31	108.22	75.80	196.90	75.80 to 196.90	36,286	40,163	
01-OCT-21 To 30-SEP-22	14	90.22	88.73	86.06	17.16	103.10	38.89	125.49	69.76 to 105.55	105,107	90,457	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	8	102.45	98.20	87.29	17.86	112.50	54.55	129.90	54.55 to 129.90	69,500	60,666	
<u>ALL</u>	21	93.89	99.08	89.69	22.39	110.47	38.89	196.90	86.87 to 108.08	82,167	73,692	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	12	99.72	106.05	96.13	24.65	110.32	38.89	196.90	88.25 to 125.49	86,458	83,116	
2	6	100.63	93.45	77.64	16.93	120.36	54.55	126.59	54.55 to 126.59	50,500	39,207	
4	3	86.87	82.48	81.79	08.08	100.84	69.76	90.82	N/A	128,333	104,968	
<u>ALL</u>	21	93.89	99.08	89.69	22.39	110.47	38.89	196.90	86.87 to 108.08	82,167	73,692	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	21	93.89	99.08	89.69	22.39	110.47	38.89	196.90	86.87 to 108.08	82,167	73,692	
06												
07												
<u>ALL</u>	21	93.89	99.08	89.69	22.39	110.47	38.89	196.90	86.87 to 108.08	82,167	73,692	

43 Hayes
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 : 21
 Total Sales Price : 1,725,500
 Total Adj. Sales Price : 1,725,500
 Total Assessed Value : 1,547,535
 Avg. Adj. Sales Price : 82,167
 Avg. Assessed Value : 73,692

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 99
 COD : 22.39
 PRD : 110.47

COV : 32.04
 STD : 31.75
 Avg. Abs. Dev : 21.02
 MAX Sales Ratio : 196.90
 MIN Sales Ratio : 38.89

95% Median C.I. : 86.87 to 108.08
 95% Wgt. Mean C.I. : 79.36 to 100.01
 95% Mean C.I. : 84.63 to 113.53

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	114.49	131.19	129.32	26.69	101.45	98.87	196.90	N/A	22,875	29,583
Ranges Excl. Low \$											
Greater Than 4,999	21	93.89	99.08	89.69	22.39	110.47	38.89	196.90	86.87 to 108.08	82,167	73,692
Greater Than 14,999	21	93.89	99.08	89.69	22.39	110.47	38.89	196.90	86.87 to 108.08	82,167	73,692
Greater Than 29,999	17	90.82	91.53	87.47	18.65	104.64	38.89	129.90	75.80 to 108.08	96,118	84,071
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	114.49	131.19	129.32	26.69	101.45	98.87	196.90	N/A	22,875	29,583
30,000 TO 59,999	4	115.52	115.86	114.64	10.25	101.06	102.50	129.90	N/A	39,000	44,710
60,000 TO 99,999	5	89.61	80.64	80.82	18.79	99.78	38.89	108.08	N/A	72,500	58,597
100,000 TO 149,999	6	89.09	85.71	85.03	17.95	100.80	54.55	117.87	54.55 to 117.87	128,417	109,189
150,000 TO 249,999	2	87.56	87.56	87.61	00.79	99.94	86.87	88.25	N/A	172,500	151,123
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	21	93.89	99.08	89.69	22.39	110.47	38.89	196.90	86.87 to 108.08	82,167	73,692

43 Hayes
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 : 0
Total Sales Price : 0
Total Adj. Sales Price : 0
Total Assessed Value : 0
Avg. Adj. Sales Price : 0
Avg. Assessed Value : 0

MEDIAN : 0
WGT. MEAN : 0
MEAN : 0
COD : 00.00
PRD : 00.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 00.00
MIN Sales Ratio : 00.00

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : N/A

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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>Qtrts</u>												
01-OCT-19 To 31-DEC-19												
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20												
01-OCT-20 To 31-DEC-20												
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21												
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21												
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22												
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20												
01-OCT-20 To 30-SEP-21												
01-OCT-21 To 30-SEP-22												
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20												
01-JAN-21 To 31-DEC-21												
<u>ALL</u>												

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02												
03												
04												
<u>ALL</u>												

43 Hayes
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 : 0
Total Sales Price : 0
Total Adj. Sales Price : 0
Total Assessed Value : 0
Avg. Adj. Sales Price : 0
Avg. Assessed Value : 0

MEDIAN : 0
WGT. MEAN : 0
MEAN : 0
COD : 00.00
PRD : 00.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 00.00
MIN Sales Ratio : 00.00

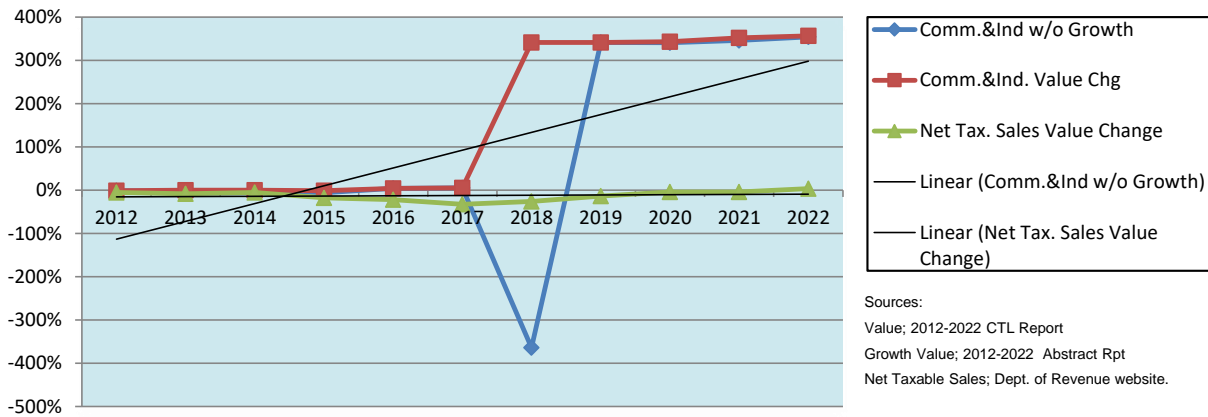
95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : N/A

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999											
Greater Than 14,999											
Greater Than 29,999											
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL											

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 2,151,710	\$ 16,850	0.78%	\$ 2,134,860		\$ 1,382,831	
2012	\$ 2,125,080	\$ -	0.00%	\$ 2,125,080	-1.24%	\$ 1,309,687	-5.29%
2013	\$ 2,151,880	\$ 77,530	3.60%	\$ 2,074,350	-2.39%	\$ 1,264,203	-3.47%
2014	\$ 2,151,980	\$ 3,970	0.18%	\$ 2,148,010	-0.18%	\$ 1,310,222	3.64%
2015	\$ 2,124,625	\$ 102,105	4.81%	\$ 2,022,520	-6.02%	\$ 1,140,269	-12.97%
2016	\$ 2,239,965	\$ -	0.00%	\$ 2,239,965	5.43%	\$ 1,080,073	-5.28%
2017	\$ 2,269,563	\$ -	0.00%	\$ 2,269,563	1.32%	\$ 930,973	-13.80%
2018	\$ 9,496,603	\$ 15,178,430	159.83%	\$ (5,681,827)	-350.35%	\$ 1,023,975	9.99%
2019	\$ 9,496,603	\$ -	0.00%	\$ 9,496,603	0.00%	\$ 1,190,582	16.27%
2020	\$ 9,529,378	\$ 49,010	0.51%	\$ 9,480,368	-0.17%	\$ 1,324,547	11.25%
2021	\$ 9,732,510	\$ 133,535	1.37%	\$ 9,598,975	0.73%	\$ 1,324,521	0.00%
2022	\$ 9,824,515	\$ 51,200	0.52%	\$ 9,773,315	0.42%	\$ 1,432,031	8.12%
Ann %chg	16.54%			Average	-32.04%	0.90%	0.77%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-1.24%	-1.24%	-5.29%
2013	-3.60%	0.01%	-8.58%
2014	-0.17%	0.01%	-5.25%
2015	-6.00%	-1.26%	-17.54%
2016	4.10%	4.10%	-21.89%
2017	5.48%	5.48%	-32.68%
2018	-364.06%	341.35%	-25.95%
2019	341.35%	341.35%	-13.90%
2020	340.60%	342.87%	-4.21%
2021	346.11%	352.32%	-4.22%
2022	354.21%	356.59%	3.56%

County Number: 43
 County Name: Hayes

43 Hayes
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 : 61
 Total Sales Price : 33,718,561
 Total Adj. Sales Price : 33,718,561
 Total Assessed Value : 21,374,755
 Avg. Adj. Sales Price : 552,763
 Avg. Assessed Value : 350,406

MEDIAN : 71
 WGT. MEAN : 63
 MEAN : 71
 COD : 18.52
 PRD : 112.59

COV : 25.09
 STD : 17.91
 Avg. Abs. Dev : 13.21
 MAX Sales Ratio : 136.05
 MIN Sales Ratio : 41.54

95% Median C.I. : 65.52 to 76.30
 95% Wgt. Mean C.I. : 57.95 to 68.83
 95% Mean C.I. : 66.88 to 75.86

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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	94.05	95.03	84.79	17.28	112.08	77.54	114.46	N/A	273,913	232,261
01-JAN-20 To 31-MAR-20	5	80.67	79.44	76.43	07.34	103.94	67.72	87.15	N/A	608,480	465,066
01-APR-20 To 30-JUN-20	3	84.22	85.43	86.55	07.71	98.71	76.30	95.77	N/A	123,333	106,740
01-JUL-20 To 30-SEP-20	1	56.87	56.87	56.87	00.00	100.00	56.87	56.87	N/A	2,530,000	1,438,690
01-OCT-20 To 31-DEC-20	6	73.24	73.33	70.55	12.51	103.94	57.22	93.74	57.22 to 93.74	149,795	105,679
01-JAN-21 To 31-MAR-21	9	78.14	79.19	78.73	21.86	100.58	53.66	136.05	55.74 to 91.15	443,957	349,514
01-APR-21 To 30-JUN-21	5	58.12	63.31	63.19	11.42	100.19	54.99	78.10	N/A	328,160	207,370
01-JUL-21 To 30-SEP-21	4	75.84	81.42	80.45	14.95	101.21	68.17	105.82	N/A	252,019	202,755
01-OCT-21 To 31-DEC-21	8	68.85	65.87	64.07	13.64	102.81	45.49	80.69	45.49 to 80.69	394,372	252,676
01-JAN-22 To 31-MAR-22	1	58.00	58.00	58.00	00.00	100.00	58.00	58.00	N/A	1,478,183	857,335
01-APR-22 To 30-JUN-22	7	68.39	61.11	52.43	14.91	116.56	42.84	72.08	42.84 to 72.08	1,312,406	688,061
01-JUL-22 To 30-SEP-22	8	58.94	56.97	57.15	16.12	99.69	41.54	76.13	41.54 to 76.13	664,656	379,841
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	13	80.67	83.88	71.23	13.49	117.76	56.87	114.46	75.73 to 95.77	541,388	385,637
01-OCT-20 To 30-SEP-21	24	71.93	74.79	74.60	18.30	100.25	53.66	136.05	59.14 to 79.26	314,303	234,482
01-OCT-21 To 30-SEP-22	24	64.28	61.19	56.09	16.13	109.09	41.54	80.69	50.38 to 71.31	797,385	447,246
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	15	76.65	76.69	68.97	11.78	111.19	56.87	95.77	67.72 to 85.91	456,078	314,554
01-JAN-21 To 31-DEC-21	26	71.05	72.38	71.58	18.37	101.12	45.49	136.05	59.14 to 78.14	376,903	269,804
<u>ALL</u>	61	71.31	71.37	63.39	18.52	112.59	41.54	136.05	65.52 to 76.30	552,763	350,406

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	61	71.31	71.37	63.39	18.52	112.59	41.54	136.05	65.52 to 76.30	552,763	350,406
<u>ALL</u>	61	71.31	71.37	63.39	18.52	112.59	41.54	136.05	65.52 to 76.30	552,763	350,406

43 Hayes
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 : 61
 Total Sales Price : 33,718,561
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 Total Assessed Value : 21,374,755
 Avg. Adj. Sales Price : 552,763
 Avg. Assessed Value : 350,406

MEDIAN : 71
 WGT. MEAN : 63
 MEAN : 71
 COD : 18.52
 PRD : 112.59

COV : 25.09
 STD : 17.91
 Avg. Abs. Dev : 13.21
 MAX Sales Ratio : 136.05
 MIN Sales Ratio : 41.54

95% Median C.I. : 65.52 to 76.30
 95% Wgt. Mean C.I. : 57.95 to 68.83
 95% Mean C.I. : 66.88 to 75.86

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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	18	65.61	68.56	62.66	26.57	109.42	41.54	114.46	54.99 to 78.14	241,784	151,500
1	18	65.61	68.56	62.66	26.57	109.42	41.54	114.46	54.99 to 78.14	241,784	151,500
<u> Grass </u>											
County	15	69.83	67.25	63.29	09.77	106.26	47.44	80.01	65.47 to 72.00	272,327	172,368
1	15	69.83	67.25	63.29	09.77	106.26	47.44	80.01	65.47 to 72.00	272,327	172,368
<u> ALL </u>	61	71.31	71.37	63.39	18.52	112.59	41.54	136.05	65.52 to 76.30	552,763	350,406

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	6	80.68	74.45	68.59	13.29	108.54	53.66	87.68	53.66 to 87.68	985,400	675,868
1	6	80.68	74.45	68.59	13.29	108.54	53.66	87.68	53.66 to 87.68	985,400	675,868
<u> Dry </u>											
County	21	72.08	70.79	64.73	23.61	109.36	41.54	114.46	57.22 to 78.14	248,006	160,539
1	21	72.08	70.79	64.73	23.61	109.36	41.54	114.46	57.22 to 78.14	248,006	160,539
<u> Grass </u>											
County	20	71.59	70.79	66.25	10.92	106.85	47.44	93.74	67.46 to 76.30	274,665	181,969
1	20	71.59	70.79	66.25	10.92	106.85	47.44	93.74	67.46 to 76.30	274,665	181,969
<u> ALL </u>	61	71.31	71.37	63.39	18.52	112.59	41.54	136.05	65.52 to 76.30	552,763	350,406

Hayes County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hayes	1	2,930	2,930	2,825	2,825	2,720	2,720	2,625	2,625	2,832
Perkins	1	4,195	4,215	3,633	4,085	4,035	3,688	3,945	3,931	4,106
Lincoln	3	3,597	3,592	3,600	3,589	3,555	3,484	3,564	3,551	3,565
Lincoln	4	2,790	2,768	2,274	2,702	2,790	2,790	2,493	2,603	2,704
Frontier	1	3,175	3,170	3,098	3,123	3,075	3,075	3,020	2,974	3,145
Red Willow	1	2,975	2,975	2,809	2,750	2,645	1,625	2,252	2,229	2,899
Hitchcock	1	2,900	2,900	2,760	2,760	2,670	2,670	2,575	2,575	2,864
Dundy	1	3,175	3,004	1,280	3,173	3,151	2,642	3,161	2,311	3,131
Chase	1	3,724	3,725	3,625	3,625	3,520	3,520	3,520	3,506	3,641

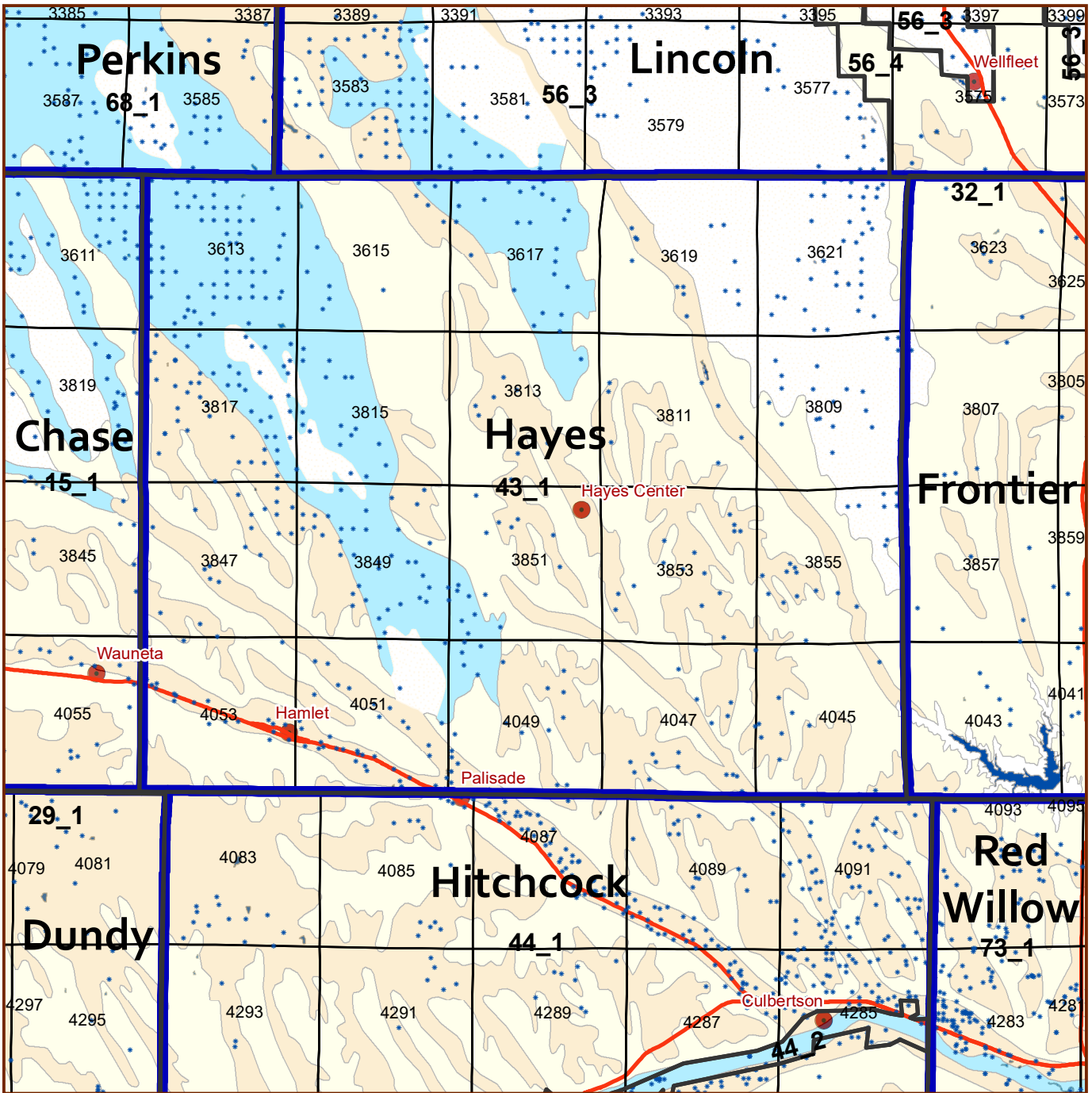
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hayes	1	n/a	955	860	860	835	835	790	790	921
Perkins	1	n/a	1,265	1,265	1,185	1,185	n/a	1,110	1,110	1,223
Lincoln	3	n/a	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125
Lincoln	4	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Frontier	1	1,275	1,275	1,225	1,225	1,175	n/a	1,125	1,125	1,252
Red Willow	1	1,335	1,335	1,285	1,285	1,190	1,190	1,110	1,110	1,304
Hitchcock	1	1,185	1,185	1,110	1,110	1,035	1,035	920	920	1,152
Dundy	1	n/a	1,280	n/a	855	855	n/a	855	855	1,092
Chase	1	n/a	1,345	1,180	1,180	1,045	n/a	995	995	1,260

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hayes	1	540	540	n/a	540	540	540	540	540	540
Perkins	1	615	n/a	n/a	615	n/a	615	615	615	615
Lincoln	3	623	625	625	625	625	600	600	600	602
Lincoln	4	625	625	625	625	625	585	585	585	622
Frontier	1	685	685	685	n/a	685	685	685	685	685
Red Willow	1	1,071	961	758	748	745	752	756	858	792
Hitchcock	1	585	585	585	585	n/a	585	585	585	585
Dundy	1	555	n/a	n/a	555	n/a	555	555	555	555
Chase	1	754	n/a	936	762	630	666	654	659	665

County	Mkt Area	CRP	TIMBER	WASTE
Hayes	1	698	n/a	25
Perkins	1	617	n/a	80
Lincoln	3	n/a	n/a	336
Lincoln	4	n/a	n/a	306
Frontier	1	1,188	n/a	n/a
Red Willow	1	1,289	745	25
Hitchcock	1	1,250	n/a	n/a
Dundy	1	555	n/a	50
Chase	1	737	n/a	20

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.

HAYES COUNTY



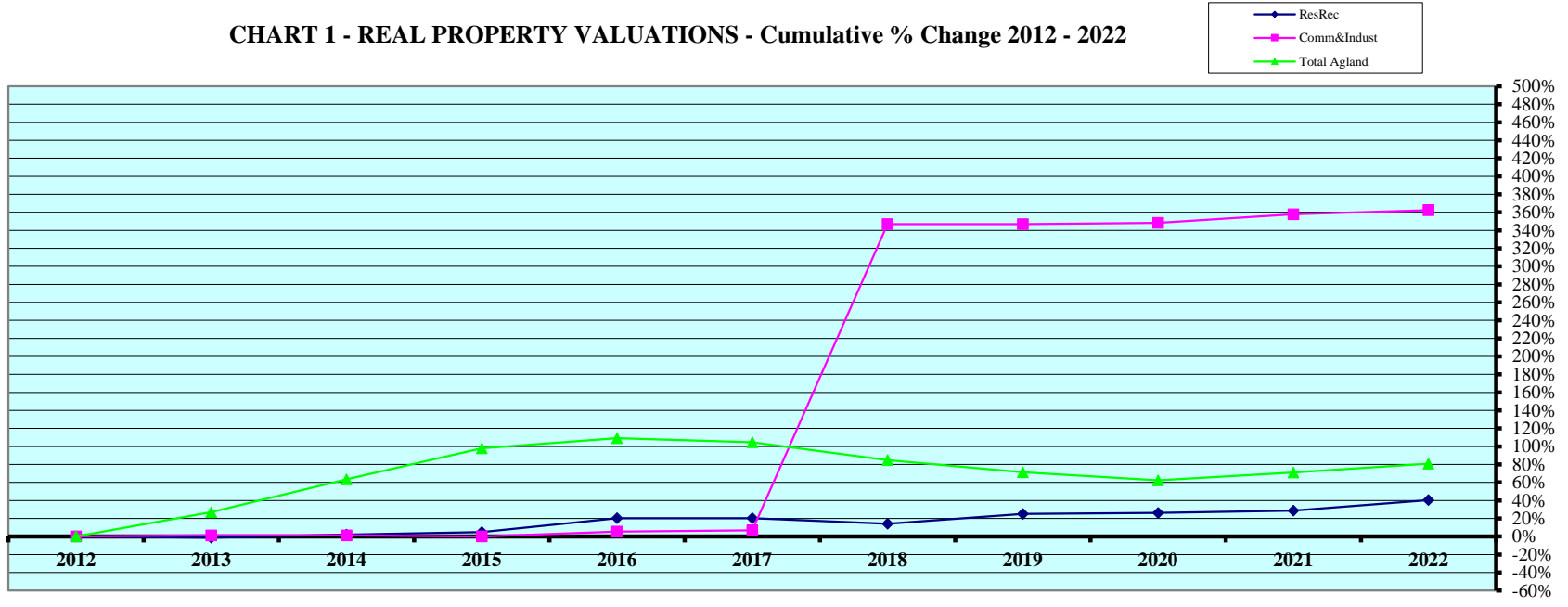
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



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	8,992,496	-	-	-	2,125,080	-	-	-	235,820,890	-	-	-
2013	8,873,730	-118,766	-1.32%	-1.32%	2,151,880	26,800	1.26%	1.26%	299,688,520	63,867,630	27.08%	27.08%
2014	9,189,579	315,849	3.56%	2.19%	2,151,980	100	0.00%	1.27%	385,807,875	86,119,355	28.74%	63.60%
2015	9,433,532	243,953	2.65%	4.90%	2,124,625	-27,355	-1.27%	-0.02%	466,606,880	80,799,005	20.94%	97.86%
2016	10,809,705	1,376,173	14.59%	20.21%	2,239,965	115,340	5.43%	5.41%	493,290,281	26,683,401	5.72%	109.18%
2017	10,820,030	10,325	0.10%	20.32%	2,269,563	29,598	1.32%	6.80%	482,461,115	-10,829,166	-2.20%	104.59%
2018	10,254,155	-565,875	-5.23%	14.03%	9,496,603	7,227,040	318.43%	346.88%	435,472,405	-46,988,710	-9.74%	84.66%
2019	11,237,755	983,600	9.59%	24.97%	9,496,603	0	0.00%	346.88%	403,933,340	-31,539,065	-7.24%	71.29%
2020	11,352,285	114,530	1.02%	26.24%	9,529,378	32,775	0.35%	348.42%	382,641,840	-21,291,500	-5.27%	62.26%
2021	11,568,399	216,114	1.90%	28.65%	9,732,510	203,132	2.13%	357.98%	403,242,360	20,600,520	5.38%	71.00%
2022	12,620,749	1,052,350	9.10%	40.35%	9,826,305	93,795	0.96%	362.40%	426,250,445	23,008,085	5.71%	80.75%

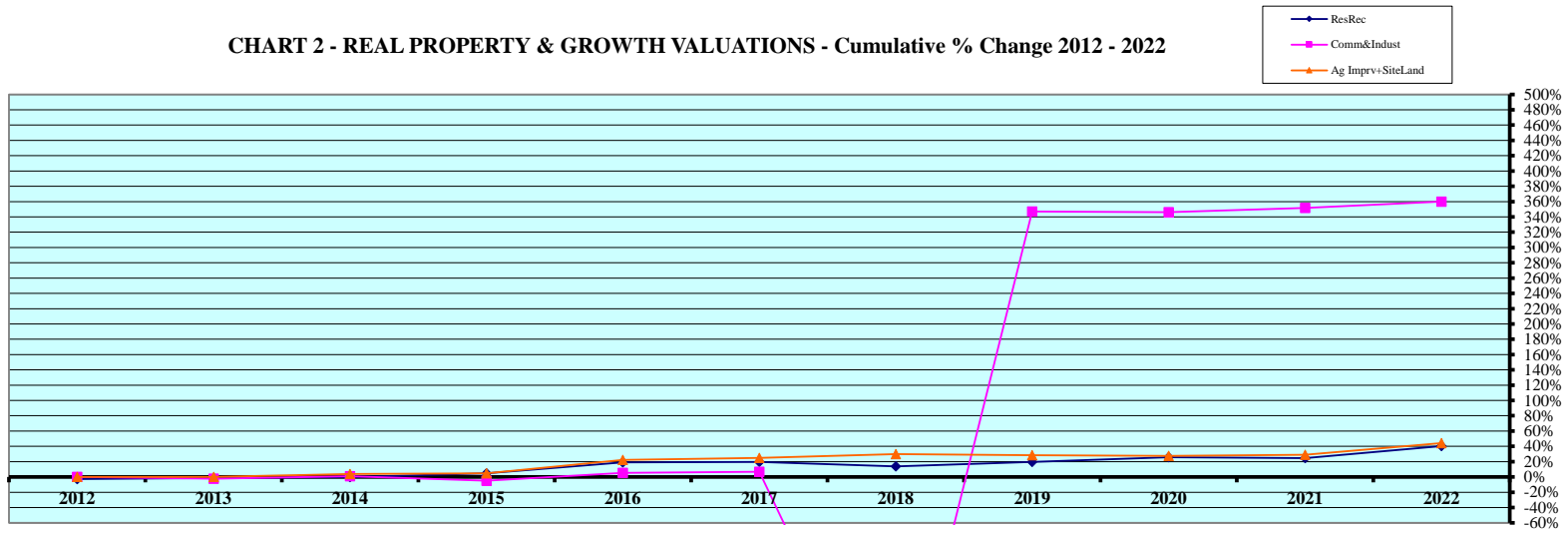
Rate Annual %chg: Residential & Recreational **3.45%** Commercial & Industrial **16.55%** Agricultural Land **6.10%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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	8,992,496	246,739	2.74%	8,745,757	-	-2.74%	2,125,080	0	0.00%	2,125,080	-	0.00%	
2013	8,873,730	18,748	0.21%	8,854,982	-1.53%	-1.53%	2,151,880	77,530	3.60%	2,074,350	-2.39%	-2.39%	
2014	9,189,579	228,800	2.49%	8,960,779	0.98%	-0.35%	2,151,980	3,970	0.18%	2,148,010	-0.18%	1.08%	
2015	9,433,532	20,525	0.22%	9,413,007	2.43%	4.68%	2,124,625	102,105	4.81%	2,022,520	-6.02%	-4.83%	
2016	10,809,705	104,210	0.96%	10,705,495	13.48%	19.05%	2,239,965	0	0.00%	2,239,965	5.43%	5.41%	
2017	10,820,030	51,875	0.48%	10,768,155	-0.38%	19.75%	2,269,563	0	0.00%	2,269,563	1.32%	6.80%	
2018	10,254,155	15,190	0.15%	10,238,965	-5.37%	13.86%	9,496,603	15,178,430	159.83%	-5,681,827	-350.35%	-367.37%	
2019	11,237,755	483,375	4.30%	10,754,380	4.88%	19.59%	9,496,603	0	0.00%	9,496,603	0.00%	346.88%	
2020	11,352,285	40,620	0.36%	11,311,665	0.66%	25.79%	9,529,378	49,010	0.51%	9,480,368	-0.17%	346.12%	
2021	11,568,399	352,300	3.05%	11,216,099	-1.20%	24.73%	9,732,510	133,535	1.37%	9,598,975	0.73%	351.70%	
2022	12,620,749	0	0.00%	12,620,749	9.10%	40.35%	9,826,305	51,200	0.52%	9,775,105	0.44%	359.99%	
Rate Ann%chg	3.45%			Resid & Recreat w/o growth			16.55%			C & I w/o growth			-35.12%

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	12,268,740	11,889,490	24,158,230	1,177,261	4.87%	22,980,969	-	-
2013	12,735,335	12,510,825	25,246,160	1,057,658	4.19%	24,188,502	0.13%	0.13%
2014	12,913,653	12,766,066	25,679,719	595,865	2.32%	25,083,854	-0.64%	3.83%
2015	12,654,883	13,197,418	25,852,301	545,476	2.11%	25,306,825	-1.45%	4.75%
2016	16,469,860	13,939,330	30,409,190	860,535	2.83%	29,548,655	14.30%	22.31%
2017	16,652,240	13,987,745	30,639,985	464,225	1.52%	30,175,760	-0.77%	24.91%
2018	17,385,865	14,185,560	31,571,425	191,620	0.61%	31,379,805	2.41%	29.89%
2019	16,951,560	14,139,255	31,090,815	50,000	0.16%	31,040,815	-1.68%	28.49%
2020	16,860,455	14,412,845	31,273,300	466,280	1.49%	30,807,020	-0.91%	27.52%
2021	16,908,950	14,412,080	31,321,030	169,790	0.54%	31,151,240	-0.39%	28.95%
2022	20,441,785	14,521,635	34,963,420	114,890	0.33%	34,848,530	11.26%	44.25%
Rate Ann%chg	5.24%	2.02%	3.77%	Ag Imprv+Site w/o growth			2.23%	

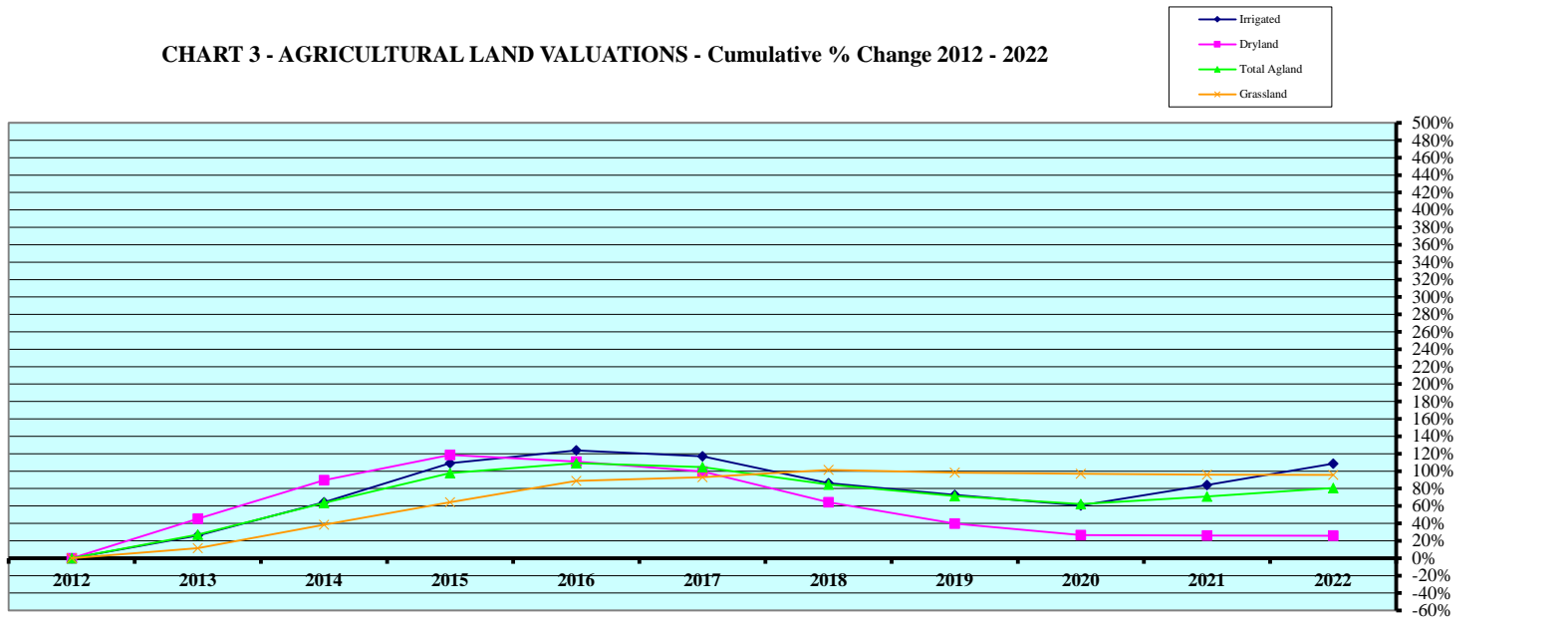
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 43
County HAYES

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	93,622,055	-	-	-	68,319,785	-	-	-	73,866,045	-	-	-
2013	118,076,305	24,454,250	26.12%	26.12%	99,197,110	30,877,325	45.20%	45.20%	82,402,100	8,536,055	11.56%	11.56%
2014	153,917,495	35,841,190	30.35%	64.40%	129,507,400	30,310,290	30.56%	89.56%	102,362,135	19,960,035	24.22%	38.58%
2015	195,864,390	41,946,895	27.25%	109.21%	149,360,835	19,853,435	15.33%	118.62%	121,337,765	18,975,630	18.54%	64.27%
2016	209,523,810	13,659,420	6.97%	123.80%	144,099,135	-5,261,700	-3.52%	110.92%	139,523,965	18,186,200	14.99%	88.89%
2017	203,277,610	-6,246,200	-2.98%	117.13%	136,447,150	-7,651,985	-5.31%	99.72%	142,548,840	3,024,875	2.17%	92.98%
2018	174,234,345	-29,043,265	-14.29%	86.10%	112,161,600	-24,285,550	-17.80%	64.17%	148,802,325	6,253,485	4.39%	101.45%
2019	161,690,725	-12,543,620	-7.20%	72.71%	95,406,725	-16,754,875	-14.94%	39.65%	146,560,820	-2,241,505	-1.51%	98.41%
2020	150,329,410	-11,361,315	-7.03%	60.57%	86,529,275	-8,877,450	-9.30%	26.65%	145,492,920	-1,067,900	-0.73%	96.97%
2021	172,233,695	21,904,285	14.57%	83.97%	86,047,595	-481,680	-0.56%	25.95%	144,670,820	-822,100	-0.57%	95.86%
2022	195,416,725	23,183,030	13.46%	108.73%	85,905,950	-141,645	-0.16%	25.74%	144,638,250	-32,570	-0.02%	95.81%

Rate Ann.%chg: Irrigated **7.64%** Dryland **2.32%** Grassland **6.95%**

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	12,885	-	-	-	120	-	-	-	235,820,890	-	-	-
2013	12,885	0	0.00%	0.00%	120	0	0.00%	0.00%	299,688,520	63,867,630	27.08%	27.08%
2014	9,550	-3,335	-25.88%	-25.88%	11,295	11,175	9312.50%	9312.50%	385,807,875	86,119,355	28.74%	63.60%
2015	17,470	7,920	82.93%	35.58%	26,420	15,125	133.91%	21916.67%	466,606,880	80,799,005	20.94%	97.86%
2016	9,761	-7,709	-44.13%	-24.25%	133,610	107,190	405.72%	111241.67%	493,290,281	26,683,401	5.72%	109.18%
2017	2,445	-7,316	-74.95%	-81.02%	185,070	51,460	38.52%	154125.00%	482,461,115	-10,829,166	-2.20%	104.59%
2018	1,690	-755	-30.88%	-86.88%	272,445	87,375	47.21%	226937.50%	435,472,405	-46,988,710	-9.74%	84.66%
2019	1,690	0	0.00%	-86.88%	273,380	935	0.34%	227716.67%	403,933,340	-31,539,065	-7.24%	71.29%
2020	16,855	15,165	897.34%	30.81%	273,380	0	0.00%	227716.67%	382,641,840	-21,291,500	-5.27%	62.26%
2021	16,855	0	0.00%	30.81%	273,395	15	0.01%	227729.17%	403,242,360	20,600,520	5.38%	71.00%
2022	16,850	-5	-0.03%	30.77%	272,670	-725	-0.27%	227125.00%	426,250,445	23,008,085	5.71%	80.75%

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

Rate Ann.%chg: Total Agric Land **6.10%**

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	93,736,845	67,465	1,389			68,287,125	121,412	562			73,859,865	263,785	280		
2013	117,841,705	67,405	1,748	25.83%	25.83%	100,391,255	121,470	826	46.94%	46.94%	81,772,165	263,781	310	10.71%	10.71%
2014	153,738,415	67,366	2,282	30.54%	64.25%	133,390,660	115,077	1,159	40.25%	106.09%	100,004,165	270,495	370	19.26%	32.04%
2015	194,031,675	67,238	2,886	26.45%	107.70%	150,450,715	111,411	1,350	16.50%	140.10%	120,939,045	272,844	443	19.89%	58.30%
2016	208,782,060	68,962	3,028	4.91%	117.90%	144,951,840	109,072	1,329	-1.59%	136.28%	139,473,575	271,056	515	16.09%	83.77%
2017	203,251,635	68,715	2,958	-2.30%	112.89%	136,708,820	103,857	1,316	-0.95%	134.04%	142,379,265	274,587	519	0.77%	85.19%
2018	173,874,695	68,831	2,526	-14.60%	81.81%	114,815,360	102,780	1,117	-15.13%	98.62%	146,609,430	274,842	533	2.88%	90.51%
2019	161,707,580	68,818	2,350	-6.98%	69.12%	95,425,935	100,328	951	-14.86%	69.11%	146,543,900	277,311	528	-0.93%	88.73%
2020	150,329,410	69,123	2,175	-7.45%	56.53%	86,529,275	100,339	862	-9.33%	53.33%	145,492,925	276,369	526	-0.38%	88.02%
2021	172,824,515	69,092	2,501	15.02%	80.03%	86,443,965	100,218	863	0.02%	53.36%	145,419,755	276,567	526	-0.12%	87.79%
2022	195,075,635	68,892	2,832	13.20%	103.80%	85,921,600	99,586	863	0.03%	53.40%	144,701,680	275,340	526	-0.05%	87.69%

Rate Annual %chg Average Value/Acre: 7.38% 4.37% 6.50%

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	13,060	521	25			120	12	10			235,897,015	453,196	521		
2013	12,885	514	25	0.00%	0.00%	120	12	10	0.00%	0.00%	300,018,130	453,182	662	27.19%	27.19%
2014	12,735	508	25	0.00%	0.01%	2,450	5	490	4800.00%	4800.00%	387,148,425	453,451	854	28.97%	64.03%
2015	9,125	364	25	0.06%	0.07%	16,075	33	490	0.02%	4800.91%	465,446,635	451,890	1,030	20.64%	97.88%
2016	10,046	178	56	124.87%	125.02%	113,560	232	490	-0.01%	4800.53%	493,331,081	449,499	1,098	6.55%	110.85%
2017	2,445	98	25	-55.62%	-0.15%	185,070	378	490	0.00%	4800.31%	482,527,235	447,634	1,078	-1.78%	107.09%
2018	1,690	68	25	-0.27%	-0.41%	274,375	560	490	0.00%	4800.25%	435,575,550	447,080	974	-9.62%	87.17%
2019	1,690	68	25	0.00%	-0.41%	272,445	556	490	0.00%	4800.18%	403,951,550	447,081	904	-7.26%	73.58%
2020	16,855	674	25	0.28%	-0.13%	273,380	558	490	0.00%	4800.16%	382,641,845	447,063	856	-5.27%	64.43%
2021	16,855	674	25	0.00%	-0.13%	273,395	558	490	0.00%	4800.17%	404,978,485	447,109	906	5.83%	74.01%
2022	16,855	674	25	0.00%	-0.13%	272,670	556	490	0.00%	4800.17%	425,988,440	445,048	957	5.67%	83.89%

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HAYES

Rate Annual %chg Average Value/Acre: 6.28%

(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
856	HAYES	23,366,058	3,555,444	6,364,092	12,620,749	9,826,305	0	0	426,250,445	20,441,785	14,521,635	631,240	517,577,753
cnty sectorvalue % of total value:		4.51%	0.69%	1.23%	2.44%	1.90%			82.35%	3.95%	2.81%	0.12%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
57	HAMLET	341	73,264	341,564	800,500	325,200	0	0	17,045	0	2,780	0	1,560,694
6.66%	%sector of county sector	0.00%	2.06%	5.37%	6.34%	3.31%			0.00%		0.02%		0.30%
	%sector of municipality	0.02%	4.69%	21.89%	51.29%	20.84%			1.09%		0.18%		100.00%
214	HAYES CENTER	157,161	210,893	34,170	5,936,504	1,719,510	0	0	0	0	0	0	8,058,238
25.00%	%sector of county sector	0.67%	5.93%	0.54%	47.04%	17.50%							1.56%
	%sector of municipality	1.95%	2.62%	0.42%	73.67%	21.34%							100.00%
351	PALISADE	0	6,418	613	393,520	26,845	0	0	0	0	0	0	427,396
41.00%	%sector of county sector		0.18%	0.01%	3.12%	0.27%							0.08%
	%sector of municipality		1.50%	0.14%	92.07%	6.28%							100.00%
	%sector of county sector												
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623	Total Municipalities	157,502	290,575	376,347	7,130,527	2,071,556	0	0	17,045	0	2,780	0	10,046,331
72.75%	%all municip.sectors of cnty	0.67%	8.17%	5.91%	56.50%	21.08%			0.00%		0.02%		1.94%

Total Real Property Sum Lines 17, 25, & 30	Records : 2,502	Value : 512,215,500	Growth 974,560	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	47	162,270	0	0	53	295,265	100	457,535	
02. Res Improve Land	158	659,205	0	0	47	941,200	205	1,600,405	
03. Res Improvements	161	7,925,560	0	0	63	6,208,610	224	14,134,170	
04. Res Total	208	8,747,035	0	0	116	7,445,075	324	16,192,110	258,675
% of Res Total	64.20	54.02	0.00	0.00	35.80	45.98	12.95	3.16	26.54
05. Com UnImp Land	13	40,430	0	0	2	3,055	15	43,485	
06. Com Improve Land	37	127,715	0	0	10	119,515	47	247,230	
07. Com Improvements	38	2,754,490	0	0	11	7,715,260	49	10,469,750	
08. Com Total	51	2,922,635	0	0	13	7,837,830	64	10,760,465	618,230
% of Com Total	79.69	27.16	0.00	0.00	20.31	72.84	2.56	2.10	63.44
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	208	8,747,035	0	0	116	7,445,075	324	16,192,110	258,675
% of Res & Rec Total	64.20	54.02	0.00	0.00	35.80	45.98	12.95	3.16	26.54
Com & Ind Total	51	2,922,635	0	0	13	7,837,830	64	10,760,465	618,230
% of Com & Ind Total	79.69	27.16	0.00	0.00	20.31	72.84	2.56	2.10	63.44
17. Taxable Total	259	11,669,670	0	0	129	15,282,905	388	26,952,575	876,905
% of Taxable Total	66.75	43.30	0.00	0.00	33.25	56.70	15.51	5.26	89.98

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	11	1,399,820	11	1,399,820	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	11	1,399,820	11	1,399,820	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	42	0	48	90

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,648	323,817,455	1,648	323,817,455
28. Ag-Improved Land	1	18,875	0	0	443	124,113,335	444	124,132,210
29. Ag Improvements	1	2,130	0	0	454	35,911,310	455	35,913,440

30. Ag Total				2,103	483,863,105
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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	1	1.00	1,000	0	0.00	0	
37. FarmSite Improvements	1	0.00	2,130	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	7.40	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	14	13.02	260,400	14	13.02	260,400	
32. HomeSite Improv Land	256	272.38	5,447,600	256	272.38	5,447,600	
33. HomeSite Improvements	262	0.00	22,263,210	262	0.00	22,263,210	37,140
34. HomeSite Total				276	285.40	27,971,210	
35. FarmSite UnImp Land	96	176.58	176,580	96	176.58	176,580	
36. FarmSite Improv Land	419	1,955.27	1,955,270	420	1,956.27	1,956,270	
37. FarmSite Improvements	446	0.00	13,648,100	447	0.00	13,650,230	60,515
38. FarmSite Total				543	2,132.85	15,783,080	
39. Road & Ditches	1,405	5,279.18	0	1,406	5,286.58	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				819	7,704.83	43,754,290	97,655

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	98.42	41,685	2	98.42	41,685

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,137.36	10.27%	20,912,470	10.62%	2,930.00
46. 1A	29,138.22	41.92%	85,375,055	43.38%	2,930.00
47. 2A1	1,018.46	1.47%	2,877,170	1.46%	2,825.02
48. 2A	7,398.12	10.64%	20,899,740	10.62%	2,825.01
49. 3A1	16,641.34	23.94%	45,264,465	23.00%	2,720.00
50. 3A	338.57	0.49%	920,940	0.47%	2,720.09
51. 4A1	6,275.98	9.03%	16,474,655	8.37%	2,625.03
52. 4A	1,563.83	2.25%	4,105,245	2.09%	2,625.12
53. Total	69,511.88	100.00%	196,829,740	100.00%	2,831.60
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	72,686.97	73.03%	69,416,125	75.69%	955.00
56. 2D1	1,944.61	1.95%	1,672,350	1.82%	859.99
57. 2D	6,049.29	6.08%	5,202,365	5.67%	860.00
58. 3D1	11,311.58	11.36%	9,445,210	10.30%	835.00
59. 3D	350.59	0.35%	292,730	0.32%	834.96
60. 4D1	3,785.97	3.80%	2,990,965	3.26%	790.01
61. 4D	3,406.36	3.42%	2,691,040	2.93%	790.00
62. Total	99,535.37	100.00%	91,710,785	100.00%	921.39
Grass					
63. 1G1	1,037.39	0.38%	563,280	0.37%	542.98
64. 1G	230.64	0.08%	124,550	0.08%	540.02
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	877.03	0.32%	474,130	0.31%	540.61
67. 3G1	18.80	0.01%	10,150	0.01%	539.89
68. 3G	174,392.49	63.47%	96,770,830	64.03%	554.90
69. 4G1	96,552.93	35.14%	52,300,410	34.61%	541.68
70. 4G	1,649.38	0.60%	890,660	0.59%	540.00
71. Total	274,758.66	100.00%	151,134,010	100.00%	550.06
Irrigated Total					
Irrigated Total	69,511.88	15.62%	196,829,740	44.72%	2,831.60
Dry Total					
Dry Total	99,535.37	22.37%	91,710,785	20.84%	921.39
Grass Total					
Grass Total	274,758.66	61.74%	151,134,010	34.34%	550.06
72. Waste	673.69	0.15%	16,850	0.00%	25.01
73. Other	556.45	0.13%	417,430	0.09%	750.17
74. Exempt	2,518.17	0.57%	1,411,845	0.32%	560.66
75. Market Area Total	445,036.05	100.00%	440,108,815	100.00%	988.93

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	69,511.88	196,829,740	69,511.88	196,829,740
77. Dry Land	0.00	0	0.00	0	99,535.37	91,710,785	99,535.37	91,710,785
78. Grass	33.10	17,875	0.00	0	274,725.56	151,116,135	274,758.66	151,134,010
79. Waste	0.00	0	0.00	0	673.69	16,850	673.69	16,850
80. Other	0.00	0	0.00	0	556.45	417,430	556.45	417,430
81. Exempt	0.73	5,570	0.00	0	2,517.44	1,406,275	2,518.17	1,411,845
82. Total	33.10	17,875	0.00	0	445,002.95	440,090,940	445,036.05	440,108,815

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	69,511.88	15.62%	196,829,740	44.72%	2,831.60
Dry Land	99,535.37	22.37%	91,710,785	20.84%	921.39
Grass	274,758.66	61.74%	151,134,010	34.34%	550.06
Waste	673.69	0.15%	16,850	0.00%	25.01
Other	556.45	0.13%	417,430	0.09%	750.17
Exempt	2,518.17	0.57%	1,411,845	0.32%	560.66
Total	445,036.05	100.00%	440,108,815	100.00%	988.93

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Hamlet	25	78,530	33	123,790	33	679,190	58	881,510	0
83.2 Hayes Center	20	73,630	115	488,755	118	6,871,655	138	7,434,040	40,225
83.3 Palisade	1	2,100	10	46,660	10	374,715	11	423,475	0
83.4 Rural	54	303,275	47	941,200	63	6,208,610	117	7,453,085	218,450
84 Residential Total	100	457,535	205	1,600,405	224	14,134,170	324	16,192,110	258,675

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hamlet	6	14,365	9	43,440	10	487,780	16	545,585	0
85.2	Hayes Center	6	24,265	33	151,065	34	2,626,495	40	2,801,825	174,945
85.3	Palisade	1	1,800	0	0	0	0	1	1,800	0
85.4	Rural	2	3,055	5	52,725	5	7,355,475	7	7,411,255	443,285
86	Commercial Total	15	43,485	47	247,230	49	10,469,750	64	10,760,465	618,230

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,024.83	0.40%	553,420	0.40%	540.01
88. 1G	230.64	0.09%	124,550	0.09%	540.02
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	873.94	0.34%	471,905	0.34%	539.97
91. 3G1	18.80	0.01%	10,150	0.01%	539.89
92. 3G	158,149.82	61.46%	85,400,935	61.46%	540.00
93. 4G1	95,354.62	37.06%	51,491,495	37.06%	540.00
94. 4G	1,649.38	0.64%	890,660	0.64%	540.00
95. Total	257,302.03	100.00%	138,943,115	100.00%	540.00
CRP					
96. 1C1	12.56	0.07%	9,860	0.08%	785.03
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	3.09	0.02%	2,225	0.02%	720.06
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	16,242.67	93.05%	11,369,895	93.27%	700.00
102. 4C1	1,198.31	6.86%	808,915	6.64%	675.05
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	17,456.63	100.00%	12,190,895	100.00%	698.35
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
Grass Total					
	257,302.03	93.65%	138,943,115	91.93%	540.00
CRP Total					
	17,456.63	6.35%	12,190,895	8.07%	698.35
Timber Total					
	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	274,758.66	100.00%	151,134,010	100.00%	550.06

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

43 Hayes

	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	12,620,749	16,192,110	3,571,361	28.30%	258,675	26.25%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	20,441,785	27,971,210	7,529,425	36.83%	37,140	36.65%
04. Total Residential (sum lines 1-3)	33,062,534	44,163,320	11,100,786	33.58%	295,815	32.68%
05. Commercial	9,826,305	10,760,465	934,160	9.51%	618,230	3.22%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	9,826,305	10,760,465	934,160	9.51%	618,230	3.22%
08. Ag-Farmsite Land, Outbuildings	14,521,635	15,783,080	1,261,445	8.69%	60,515	8.27%
09. Minerals	631,240	1,399,820	768,580	121.76	0	121.76%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	15,152,875	17,182,900	2,030,025	13.40%	60,515	13.00%
12. Irrigated	195,416,725	196,829,740	1,413,015	0.72%		
13. Dryland	85,905,950	91,710,785	5,804,835	6.76%		
14. Grassland	144,638,250	151,134,010	6,495,760	4.49%		
15. Wasteland	16,850	16,850	0	0.00%		
16. Other Agland	272,670	417,430	144,760	53.09%		
17. Total Agricultural Land	426,250,445	440,108,815	13,858,370	3.25%		
18. Total Value of all Real Property (Locally Assessed)	484,292,159	512,215,500	27,923,341	5.77%	974,560	5.56%

2023 Assessment Survey for Hayes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$114,943
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,200
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$15,086
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,385
12.	Amount of last year's assessor's budget not used:
	\$3,284

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?
	They are rarely used; no longer maintained.
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, hayes.gworks.com
8.	Who maintains the GIS software and maps?
	The assessor and staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	GIS
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2023 Residential Assessment Survey for Hayes County

1.	Valuation data collection done by:												
	The assessor and deputy assessor												
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>Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hamlet/Palisade - very small communities with no organized market</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.	2	Hamlet/Palisade - very small communities with no organized market	4	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.	AG DW	Agricultural dwellings	AG OB	Agricultural outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.												
2	Hamlet/Palisade - very small communities with no organized market												
4	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.												
AG DW	Agricultural dwellings												
AG OB	Agricultural outbuildings												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Only the cost approach is used by the county when developing residential property values.												
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?												
	Yes, depreciation tables are developed using local market information. Lake Mac Blue Appraisal assisted in developing new residential depreciation tables for 2023 assessment year.												
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?												
	A contract appraiser set the residential lot values. Additionally, the assessor consults with neighboring assessors regarding lot values, particularly since one town is in two different counties. Sales studies are conducted and values are applied by the square foot.												
7.	How are rural residential site values developed?												
	Rural residential sites have 25 acres or less and the values were set by market analysis. Additionally, the assessor researches costs of well drilling, septic and electricity.												
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?																																		
	Lots being held for sale or resale are valued the same as all other lots within the village that they are located.																																		
10.	<table border="1"> <thead> <tr> <th data-bbox="201 247 363 331"><u>Valuation Group</u></th> <th data-bbox="363 247 651 331"><u>Date of Depreciation Tables</u></th> <th data-bbox="651 247 906 331"><u>Date of Costing</u></th> <th data-bbox="906 247 1175 331"><u>Date of Lot Value Study</u></th> <th data-bbox="1175 247 1484 331"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="201 331 363 390">1</td> <td data-bbox="363 331 651 390">2023</td> <td data-bbox="651 331 906 390">2022</td> <td data-bbox="906 331 1175 390">2022</td> <td data-bbox="1175 331 1484 390">2021</td> </tr> <tr> <td data-bbox="201 390 363 449">2</td> <td data-bbox="363 390 651 449">2023</td> <td data-bbox="651 390 906 449">2022</td> <td data-bbox="906 390 1175 449">2022</td> <td data-bbox="1175 390 1484 449">2021</td> </tr> <tr> <td data-bbox="201 449 363 508">4</td> <td data-bbox="363 449 651 508">2023</td> <td data-bbox="651 449 906 508">2022</td> <td data-bbox="906 449 1175 508">2023</td> <td data-bbox="1175 449 1484 508">2017-2022</td> </tr> <tr> <td data-bbox="201 508 363 558">AG DW</td> <td data-bbox="363 508 651 558">2023</td> <td data-bbox="651 508 906 558">2022</td> <td data-bbox="906 508 1175 558">2023</td> <td data-bbox="1175 508 1484 558">2017-2022</td> </tr> <tr> <td data-bbox="201 558 363 617">AG OB</td> <td data-bbox="363 558 651 617">2017-2021</td> <td data-bbox="651 558 906 617"></td> <td data-bbox="906 558 1175 617"></td> <td data-bbox="1175 558 1484 617">2017-2022</td> </tr> </tbody> </table>					<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	2022	2022	2021	2	2023	2022	2022	2021	4	2023	2022	2023	2017-2022	AG DW	2023	2022	2023	2017-2022	AG OB	2017-2021			2017-2022
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	Rural residential and Agricultural homes and outbuildings are inspected by township. Township 6 was physically reviewed for the 2023 assessment year.																																		

2023 Commercial Assessment Survey for Hayes County

1.	Valuation data collection done by:													
	The assessor and deputy assessor. Commercial feed lots and hog farm are appraised by contract appraiser.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; 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>There are no valuation groupings within the commercial class; there are too few properties in the county to warrant stratifying them by location.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	There are no valuation groupings within the commercial class; there are too few properties in the county to warrant stratifying them by location.						
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1	There are no valuation groupings within the commercial class; there are too few properties in the county to warrant stratifying them by location.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The cost approach is primarily relied upon; a contract appraiser used the income approach for storage units.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Contract appraiser is relied upon 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?													
	Currently, the physical depreciation is Marshall & Swift depreciation from the CAMA system, an economic depreciation is applied using the limited local data that is available.													
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.													
	N/A													
6.	Describe the methodology used to determine the commercial lot values.													
	Commercial lots are valued the same as residential lots, by the square foot.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 15%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 30%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2018-2022</td> </tr> </tbody> </table>				<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	2012	2022	2022	2018-2022
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1	2012	2022	2022	2018-2022										
	Commercial feed lots and hog farm were appraised by contract appraiser in 2018. All other commercial properties are located within villages and are reviewed at same time as Residential properties in the villages.													

2023 Agricultural Assessment Survey for Hayes County

1.	Valuation data collection done by:							
	The assessor and deputy assessor							
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;">01</td> <td>There are no discernible differences in the market for agricultural land; no market areas have been established.</td> <td style="text-align: center;">2017-2022</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no discernible differences in the market for agricultural land; no market areas have been established.	2017-2022
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	There are no discernible differences in the market for agricultural land; no market areas have been established.	2017-2022						
	Agland is reviewed using the same schedule as physical review for Residential/Commercial properties. Township 6 was reviewed this year. CRP contracts are continually reviewed by the assessor's office; changes/updates are made accordingly.							
3.	Describe the process used to determine and monitor market areas.							
	Sales are mapped, reviewed and monitored to determine what characteristics are impacting the market							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Parcels that are under 20 acres are reviewed for primary use. If a parcel is adjacent to an agricultural parcel of the same owner, then the parcel is considered agricultural.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Farm home sites and rural residential home sites are valued the same.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	A contract appraiser was hired to help establish building values for the feed lot and hog confinement barn in 2018. Intensive use is valued at 75% of farm sites and is identified as agricultural.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	CREP, CRP							
	<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?							

	The assessor sends sales questionnaires. If they are not returned, the assessor may attempt to contact the buyer or seller by phone for more information about the sale.
	<u>If your county recognizes a special value, please answer the following</u>
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 Hayes County
Assessment Years 2023, 2024 and 2025
July 31, 2022**

Plan of Assessment Requirements:

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

Assessment requirements for Real Property

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

General description of Real Property in Hayes County

Per the March 2022 County Abstract, prior to protests, Hayes County consists of the following real property types:

	Parcels	Land/Min Value	Impr Value	Total Value	% Value
Residential/Rec	323	\$1,766,935.00	\$10,811,009.00	\$12,577,944.00	2.59
Commercial/Ind	61	\$242,720.00	\$9,581,795.00	\$9,824,515.00	2.02
Agricultural	2098	\$431,948,620.00	\$29,059,670.00	\$461,008,290.00	95.24
Mineral	12	\$ 631,240.00	\$	\$631,240.00	0.12
Total	2494	\$434,589,515.00	\$49,452,474.00	\$484,041,989.00	100

Current Resources:

Staff & Training

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

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

Budget

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

2022-2023 Proposed Budget

Salaries	\$93,772.00
Office Operation & Misc	\$15,086.00
Office Equip & Supply & Training	\$1885.00
Pickup appraisal work	\$4,200.00
	\$ 114,943.00

Hardware and Software:

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

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

Property Record Cards

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

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

Assessment Procedures

Discover, List and Inventory all property:

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

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

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

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

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

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

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

Level of Value, Quality and Uniformity for assessment year 2022

Sales rosters provided by the state along with the “what if” spread sheet are used when reviewing the level of value. Information for the following chart was taken from the summary sheets of 2022 Reports and Opinions of the Property Tax Administrator.

Property Class	Median
Residential	100
Commercial	100
Agriculture	72

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

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

Other Functions Performed by the Assessor’s Office

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

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

Assessment Actions Planned for Assessment Year 2023

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

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

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

Assessment Actions Planned for Assessment Year 2024

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

will be plotted on a county map to aid in public education of the 3-year sales study process. Review of land use will be completed with GIS Workshop.

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

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

Assessment Actions Planned for Assessment Year 2025

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

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

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Respectfully Submitted:

Susan Messersmith
Hayes County Assessor
7/13/22