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2014 Commission Summary for Wayne County

Residential Real Property - Current

Number of Sales	207	Median	94.73
Total Sales Price	\$19,308,300	Mean	100.16
Total Adj. Sales Price	\$19,308,300	Wgt. Mean	94.48
Total Assessed Value	\$18,243,390	Average Assessed Value of the Base	\$86,602
Avg. Adj. Sales Price	\$93,277	Avg. Assessed Value	\$88,132

Confidence Interval - Current

95% Median C.I	93.06 to 96.83
95% Wgt. Mean C.I	92.29 to 96.68
95% Mean C.I	96.57 to 103.75
% of Value of the Class of all Real Property Value in the	14.88
% of Records Sold in the Study Period	7.41
% of Value Sold in the Study Period	7.55

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	179	97	96.83
2012	167	95	95.44
2011	195	95	95
2010	192	96	96

2014 Commission Summary for Wayne County

Commercial Real Property - Current

Number of Sales	32	Median	95.57
Total Sales Price	\$9,257,000	Mean	102.92
Total Adj. Sales Price	\$9,257,000	Wgt. Mean	70.26
Total Assessed Value	\$6,503,915	Average Assessed Value of the Base	\$144,090
Avg. Adj. Sales Price	\$289,281	Avg. Assessed Value	\$203,247

Confidence Interval - Current

95% Median C.I	65.95 to 100.11
95% Wgt. Mean C.I	52.13 to 88.39
95% Mean C.I	80.15 to 125.69
% of Value of the Class of all Real Property Value in the County	4.30
% of Records Sold in the Study Period	6.60
% of Value Sold in the Study Period	9.31

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	21		96.32
2012	24		94.48
2011	24	97	97
2010	26	95	95

2014 Opinions of the Property Tax Administrator for Wayne County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	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, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Wayne County

No major changes to residential properties for 2014. We continue to update properties based on our review work due to building permits and tornado damage.

2014 Residential Assessment Survey for Wayne County

1.	Valuation data collection done by:																		
	All in the office help but coordinated by Dawn Duffy with the help of road men from one of the road districts.																		
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Cost approach and sales comparison approach.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	We develop the depreciations based on the local market																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Yes																		
6.	Describe the methodology used to determine the residential lot values?																		
	Sales Comparison Approach																		

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2006	2006	2006
	02	2006	2006	2006
	03	2006	2006	2006
	04	2006	2006	2006
	05	2006	2006	2006
	06	2006	2006	2006
	07	2006	2006	2006
	08	2006	2006	2006

2014 Residential Correlation Section for Wayne County

County Overview

The city of Wayne (Valuation Group 7), located in Northeastern Nebraska is approximately 32 miles northeasterly on Highway 35 from the city of Norfolk. Wayne is the largest city in the county with a population of near 5,660 persons. There are several smaller communities in Wayne County including the village of Carroll (Valuation Group 2) population of 229, Hoskins (Valuation Group 3) population of 285, Winside (Valuation Group 8) population of 427 and the village of Wakefield (Valuation Group 6) which is split between Wayne and Dixon Counties. The Wayne County portion of Wakefield is the location of the public school, and newer constructed housing.

Description of Analysis

The residential sales file for Wayne County consists of 207 qualified arm's length sales. The sample is represented with 78% of the sold properties in the city of Wayne. The remainder of the 22% is distributed amongst six valuation groupings. There are three of the valuation groupings (2, 4 and 5) that are not statistically within the parameters but the small sample lends to unreliable information of the population as a whole for those areas.

The sample including all sales is considered adequate and reliable for the measurement of the residential class of property. The relationship between all three measures of central tendency is relatively close; coefficient of dispersion and the price related differential are acceptable.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation has been entered in the sales file to explain the reason for the sold parcel to be excluded. The county utilizes a reasonable amount of sales in the residential class and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Division conducted an expanded review in 2012 of Wayne County and confirmed the inspection and review process for the six year cycle is being completed. To date the county has completed the first cycle and is outlining the plans for the next cyclical review. Additionally, the Division conducted a review of each county's sales verification and documentation. The conclusion is that there was no bias in the sales verification and that the Wayne County Assessor utilized all arm's length transactions available.

Level of Value

Based on the consideration of all available information, the level of value is determined to be 95% for the residential class of property. All subclasses with sufficient sales information are determined to be valued within the acceptable range.

2014 Commercial Assessment Actions for Wayne County

Continued updating several types of commercial properties in the city of Wayne. These included all apartment buildings, banks, fast food/restaurants, grocery stores, and various retail located along Highway 35.

On October 4, 2013 there was a major tornado that went through Wayne County and destroyed much of the commercial and industrial buildings on the east side of Wayne. We also continue to update properties based on our review work and expect to have an increase in the number of reviews because of the tornado. There will be a number of new commercial buildings in the next year.

2014 Commercial Assessment Survey for Wayne County

1.	Valuation data collection done by:																		
	All in the office help but coordinated by Dawn Duffy with the help of road men from one of the road districts.																		
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
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3a.	Describe the process used to determine the value of unique commercial properties.																		
	Cost Approach																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
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6.	Describe the methodology used to determine the commercial lot values.																		
	Sales comparison approach.																		

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	1988	1988	1988
	02	1988	1988	1988
	03	1988	1988	1988
	04	1988	1988	1988
	05	1988	1988	1988
	06	1988	1988	1988
	07	1988	1988	1988
	08	1988	1988	1988

The city of Wayne was damaged by a tornado in October of 2013, Many of the large commercial properties on the east side of the town were destroyed.

2014 Commercial Correlation Section for Wayne County

County Overview

Wayne County is located 35 miles east of Norfolk, Nebraska. Wayne is the county seat and the commercial center for servicing surrounding areas with retail trade, a hospital, schools, auto and implement dealers and grain handling facilities and manufacturing employment. The main street commercial population appears to be active though there are a few vacant properties at this time. The commercial properties on the east edge along Highway 35 of Wayne were destroyed with a tornado on October 4, 2013. The community is rebuilding most of what was destroyed which tends to indicate support for the commercial community.

The smaller communities have the basic services such as banking, grocery, post office and grain handling facilities. Hoskins (population of 285) is so close in proximity to Norfolk that the services are limited in that community.

Description of Analysis

The commercial sales file consists of 32 sold properties. The commercial sales are identified in four valuation groups. Valuation Group 7 which is the city of Wayne with 21 sales would carry the most weight in developing a reliable sample that would be considered sufficient for an analysis of the commercial class of property however, with so many of the commercial properties being destroyed by the 2013 tornado, the sale prices in the ratio study do not represent the market value on January 1st 2014. This provides additional information to suggest the sales file is not representative of the current population.

Sales Qualification

The Division conducted a review of each county's sales verification and documentation. The conclusion is that there was no bias in the sales verification and that the Wayne County Assessor utilized all arm's length transactions available.

Equalization and Quality of Assessment

The Division conducted an expanded review in 2012 of Wayne County and confirmed the inspection and review process for the six year cycle is being completed. The first review and inspection is complete and the county is outlining the plans for the next cycle.

Level of Value

Based on the consideration of all information available and the County's assessment practices, the commercial level of value is determined to be at the statutory level of 100% of market value.

2014 Agricultural Assessment Actions for Wayne County

Based on sales information during the current study period, we implemented various percentage increases by land capability group. We raised the lesser quality soils by larger percentages to get them closer in value to the higher quality soils due to the number of acres of the poorer quality soils that sold and the prices they brought.

2014 Agricultural Assessment Survey for Wayne County

1.	Valuation data collection done by:				
	Dawn Duffy and all of staff with the help of road men.				
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="text-align: center; width: 15%;"><u>Market Area</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>The county is one market area.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	The county is one market area.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	The county is one market area.				
3.	Describe the process used to determine and monitor market areas.				
	Study of sales.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	We have no recreational land. No rivers or gravel pits.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes, rural residential are all valued alike. \$12,000 for the first acre, and \$2,000 for all other site acres.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	N/A				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	No				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	N/A				

Wayne County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wayne	1	5,900	5,900	5,800	5,800	5,560	5,075	4,750	4,000	5,476
Cedar	2	5,950	5,950	5,735	5,735	5,655	5,655	4,575	4,575	5,421
Cuming	3	4,953	4,953	4,664	4,659	4,160	4,171	3,472	3,500	4,466
Dixon	1	5,420	5,320	5,060	4,895	4,555	4,470	4,135	3,970	4,856
Pierce	1	5,481	5,292	4,960	4,870	4,778	4,634	3,685	3,495	4,769
Stanton	1	5,475	5,475	5,400	5,200	4,790	4,540	3,800	3,520	4,892
Thurston	1	5,195	5,190	4,710	4,710	4,695	4,680	4,150	3,575	4,900

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wayne	1	5,460	5,400	5,200	4,910	4,635	4,480	4,140	3,670	4,804
Cedar	2	5,595	5,594	5,410	5,408	5,275	5,275	4,130	4,130	5,090
Cuming	3	4,645	4,645	4,228	4,326	3,824	3,762	3,083	2,940	4,107
Dixon	1	4,885	4,565	4,405	4,235	3,987	3,745	3,585	3,265	4,051
Pierce	1	4,570	4,425	4,170	3,980	3,765	3,665	2,330	2,035	3,938
Stanton	1	5,100	5,100	5,100	5,100	4,100	3,369	2,988	3,000	3,916
Thurston	1	4,995	4,990	4,610	4,610	4,595	4,580	4,050	3,475	4,583

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wayne	1	2,501	2,559	2,170	2,068	2,313	1,984	1,808	1,270	2,148
Cedar	2	2,099	2,092	1,927	1,927	1,726	1,705	1,550	1,560	1,760
Cuming	3	2,505	2,484	1,939	2,020	1,890	1,798	1,572	994	1,841
Dixon	1	2,430	2,299	1,924	N/A	1,725	1,435	1,330	1,225	1,734
Pierce	1	1,708	1,947	1,711	1,572	1,650	1,488	1,152	995	1,373
Stanton	1	1,650	1,600	1,550	1,500	1,450	1,093	1,018	1,123	1,216
Thurston	1	1,155	1,085	1,054	1,070	938	931	866	791	993

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Wayne County

County Overview

Wayne County is located in the northeastern portion of the state and currently is defined as one market area. The land use as reported on the county abstract indicates approximately 18% is irrigated, 72% dry and the remainder is grass and waste. Wayne is bordered on the north by Cedar and Dixon Counties, on the east by Thurston County and on the south by Stanton and Cuming Counties and on the west by Pierce County. All the adjoining counties have land characteristics similar to Wayne County.

Description of Analysis

The statistical sample was expanded to ensure an adequate and proportionate sample of the land use in the county. The majority of the land is dry in Wayne County. The 2014 County Abstract reports that the irrigated value increased 48.24% and the dry values increased 48.15%. The grass values were already higher than any of the surrounding counties and with the lack of sales in the grass use, the county maintained the same values for grass as that which was established in 2013.

Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that an acceptable level of value has been attained. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value is 70% of market for the agricultural class of property and all subclasses with sufficient sales are determined to be valued within the acceptable range.

**90 Wayne
RESIDENTIAL**

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 207
 Total Sales Price : 19,308,300
 Total Adj. Sales Price : 19,308,300
 Total Assessed Value : 18,243,390
 Avg. Adj. Sales Price : 93,277
 Avg. Assessed Value : 88,132

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 100
 COD : 16.48
 PRD : 106.01

COV : 26.33
 STD : 26.37
 Avg. Abs. Dev : 15.61
 MAX Sales Ratio : 323.67
 MIN Sales Ratio : 31.25

95% Median C.I. : 93.06 to 96.83
 95% Wgt. Mean C.I. : 92.29 to 96.68
 95% Mean C.I. : 96.57 to 103.75

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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-11 To 31-DEC-11	20	97.26	103.77	99.24	13.77	104.56	82.02	184.10	90.07 to 108.27	76,933	76,346
01-JAN-12 To 31-MAR-12	15	98.36	102.49	98.66	12.96	103.88	81.14	172.28	90.94 to 107.01	98,733	97,409
01-APR-12 To 30-JUN-12	34	93.71	97.71	93.43	13.37	104.58	74.71	158.35	88.11 to 99.14	102,997	96,233
01-JUL-12 To 30-SEP-12	28	97.68	101.40	95.24	15.69	106.47	65.24	153.39	89.60 to 104.79	96,107	91,531
01-OCT-12 To 31-DEC-12	21	90.49	99.14	94.09	16.73	105.37	74.44	166.01	85.91 to 100.32	94,893	89,287
01-JAN-13 To 31-MAR-13	18	93.60	111.31	94.15	26.78	118.23	65.24	323.67	87.40 to 111.18	83,167	78,305
01-APR-13 To 30-JUN-13	42	92.00	94.12	91.34	16.51	103.04	31.25	157.61	85.25 to 98.67	97,524	89,078
01-JUL-13 To 30-SEP-13	29	96.48	100.72	95.41	16.67	105.57	73.92	158.07	84.75 to 106.79	86,552	82,577
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	97	95.94	100.76	95.77	14.29	105.21	65.24	184.10	93.90 to 99.13	94,975	90,957
01-OCT-12 To 30-SEP-13	110	93.57	99.63	93.31	18.32	106.77	31.25	323.67	88.90 to 96.56	91,780	85,641
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	98	95.40	99.80	94.87	14.84	105.20	65.24	172.28	91.12 to 97.72	98,639	93,581
<u>ALL</u>	207	94.73	100.16	94.48	16.48	106.01	31.25	323.67	93.06 to 96.83	93,277	88,132

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	142.41	173.48	125.41	40.80	138.33	96.11	323.67	N/A	29,900	37,498
03	9	97.21	105.26	93.06	17.49	113.11	78.38	158.35	88.04 to 123.06	79,167	73,671
04	1	83.78	83.78	83.78	00.00	100.00	83.78	83.78	N/A	149,600	125,335
05	8	86.42	88.41	83.42	11.13	105.98	66.14	121.04	66.14 to 121.04	143,525	119,727
06	10	99.69	106.27	98.98	15.70	107.37	76.39	153.39	85.91 to 141.21	122,900	121,651
07	161	94.12	97.59	94.73	14.31	103.02	31.25	166.01	91.12 to 96.25	95,969	90,914
08	13	99.13	104.07	97.34	16.60	106.91	80.49	172.28	83.48 to 111.18	36,038	35,081
<u>ALL</u>	207	94.73	100.16	94.48	16.48	106.01	31.25	323.67	93.06 to 96.83	93,277	88,132

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	207	94.73	100.16	94.48	16.48	106.01	31.25	323.67	93.06 to 96.83	93,277	88,132
06											
07											
<u>ALL</u>	207	94.73	100.16	94.48	16.48	106.01	31.25	323.67	93.06 to 96.83	93,277	88,132

90 Wayne
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 207
 Total Sales Price : 19,308,300
 Total Adj. Sales Price : 19,308,300
 Total Assessed Value : 18,243,390
 Avg. Adj. Sales Price : 93,277
 Avg. Assessed Value : 88,132

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 100
 COD : 16.48
 PRD : 106.01

COV : 26.33
 STD : 26.37
 Avg. Abs. Dev : 15.61
 MAX Sales Ratio : 323.67
 MIN Sales Ratio : 31.25

95% Median C.I. : 93.06 to 96.83
 95% Wgt. Mean C.I. : 92.29 to 96.68
 95% Mean C.I. : 96.57 to 103.75

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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
<u>Low \$ Ranges</u>											
Less Than 5,000	1	323.67	323.67	323.67	00.00	100.00	323.67	323.67	N/A	4,500	14,565
Less Than 15,000	4	149.68	180.63	156.62	40.34	115.33	99.50	323.67	N/A	8,625	13,509
Less Than 30,000	16	141.11	144.23	133.15	24.45	108.32	81.14	323.67	106.79 to 158.35	18,156	24,176
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	206	94.69	99.08	94.43	15.39	104.92	31.25	184.10	93.06 to 96.80	93,708	88,489
Greater Than 14,999	203	94.48	98.58	94.37	15.05	104.46	31.25	184.10	92.46 to 96.48	94,945	89,603
Greater Than 29,999	191	94.06	96.47	93.89	13.39	102.75	31.25	166.01	90.94 to 95.94	99,570	93,490
<u>Incremental Ranges</u>											
0 TO 4,999	1	323.67	323.67	323.67	00.00	100.00	323.67	323.67	N/A	4,500	14,565
5,000 TO 14,999	3	141.00	132.95	131.57	13.91	101.05	99.50	158.35	N/A	10,000	13,157
15,000 TO 29,999	12	132.45	132.10	129.99	19.53	101.62	81.14	184.10	106.79 to 158.07	21,333	27,731
30,000 TO 59,999	38	101.83	108.09	107.93	18.77	100.15	31.25	166.01	99.13 to 115.64	45,063	48,636
60,000 TO 99,999	73	93.58	96.29	96.34	13.26	99.95	65.24	157.61	89.12 to 96.11	78,927	76,040
100,000 TO 149,999	56	92.00	91.75	91.56	08.95	100.21	65.24	117.33	88.48 to 95.48	122,522	112,179
150,000 TO 249,999	22	89.87	90.92	90.99	07.92	99.92	74.71	110.05	84.75 to 95.10	187,850	170,932
250,000 TO 499,999	2	75.47	75.47	75.47	12.36	100.00	66.14	84.79	N/A	274,900	207,458
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	207	94.73	100.16	94.48	16.48	106.01	31.25	323.67	93.06 to 96.83	93,277	88,132

90 Wayne
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 32
Total Sales Price : 9,257,000
Total Adj. Sales Price : 9,257,000
Total Assessed Value : 6,503,915
Avg. Adj. Sales Price : 289,281
Avg. Assessed Value : 203,247

MEDIAN : 96
WGT. MEAN : 70
MEAN : 103
COD : 39.69
PRD : 146.48

COV : 63.87
STD : 65.73
Avg. Abs. Dev : 37.93
MAX Sales Ratio : 349.64
MIN Sales Ratio : 19.74

95% Median C.I. : 65.95 to 100.11
95% Wgt. Mean C.I. : 52.13 to 88.39
95% Mean C.I. : 80.15 to 125.69

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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>Qtrts</u>											
01-OCT-10 To 31-DEC-10	1	55.50	55.50	55.50	00.00	100.00	55.50	55.50	N/A	1,135,000	629,980
01-JAN-11 To 31-MAR-11	3	107.74	109.83	108.83	07.88	100.92	98.14	123.62	N/A	32,333	35,188
01-APR-11 To 30-JUN-11	2	61.10	61.10	59.66	04.30	102.41	58.47	63.72	N/A	55,000	32,815
01-JUL-11 To 30-SEP-11	3	89.01	88.54	76.99	08.84	115.00	76.49	100.11	N/A	1,101,000	847,685
01-OCT-11 To 31-DEC-11	3	102.74	137.14	100.98	38.26	135.81	95.38	213.30	N/A	261,000	263,547
01-JAN-12 To 31-MAR-12	1	139.65	139.65	139.65	00.00	100.00	139.65	139.65	N/A	10,000	13,965
01-APR-12 To 30-JUN-12	2	91.05	91.05	24.96	78.32	364.78	19.74	162.36	N/A	778,500	194,353
01-JUL-12 To 30-SEP-12	3	66.86	77.19	74.76	21.34	103.25	60.94	103.76	N/A	53,167	39,748
01-OCT-12 To 31-DEC-12	4	80.81	80.27	83.88	21.43	95.70	59.95	99.53	N/A	178,375	149,624
01-JAN-13 To 31-MAR-13	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	33,000	32,110
01-APR-13 To 30-JUN-13	3	266.80	230.72	90.64	34.22	254.55	75.72	349.64	N/A	88,667	80,363
01-JUL-13 To 30-SEP-13	6	76.97	74.25	89.49	28.58	82.97	48.84	97.37	48.84 to 97.37	181,667	162,573
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	9	89.01	85.87	72.00	21.90	119.26	55.50	123.62	58.47 to 107.74	516,111	371,581
01-OCT-11 To 30-SEP-12	9	102.74	107.19	52.30	40.68	204.95	19.74	213.30	60.94 to 162.36	278,833	145,839
01-OCT-12 To 30-SEP-13	14	95.57	111.15	87.85	48.46	126.52	48.84	349.64	58.47 to 99.53	150,179	131,938
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	11	98.14	102.61	81.64	24.50	125.69	58.47	213.30	63.72 to 123.62	390,273	318,626
01-JAN-12 To 31-DEC-12	10	81.26	87.44	45.92	40.30	190.42	19.74	162.36	59.95 to 139.65	244,000	112,041
<u>ALL</u>	32	95.57	102.92	70.26	39.69	146.48	19.74	349.64	65.95 to 100.11	289,281	203,247

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
03	4	63.90	72.88	70.96	19.45	102.71	59.95	103.76	N/A	53,625	38,054
05	3	65.95	72.31	61.26	20.20	118.04	55.50	95.47	N/A	506,667	310,377
07	21	95.90	100.84	71.59	34.13	140.86	19.74	349.64	75.72 to 100.11	355,071	254,182
08	4	168.46	166.86	125.36	43.45	133.10	63.72	266.80	N/A	16,500	20,685
<u>ALL</u>	32	95.57	102.92	70.26	39.69	146.48	19.74	349.64	65.95 to 100.11	289,281	203,247

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	32	95.57	102.92	70.26	39.69	146.48	19.74	349.64	65.95 to 100.11	289,281	203,247
04											
<u>ALL</u>	32	95.57	102.92	70.26	39.69	146.48	19.74	349.64	65.95 to 100.11	289,281	203,247

**90 Wayne
COMMERCIAL**

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 32
 Total Sales Price : 9,257,000
 Total Adj. Sales Price : 9,257,000
 Total Assessed Value : 6,503,915
 Avg. Adj. Sales Price : 289,281
 Avg. Assessed Value : 203,247

MEDIAN : 96
 WGT. MEAN : 70
 MEAN : 103
 COD : 39.69
 PRD : 146.48

COV : 63.87
 STD : 65.73
 Avg. Abs. Dev : 37.93
 MAX Sales Ratio : 349.64
 MIN Sales Ratio : 19.74

95% Median C.I. : 65.95 to 100.11
 95% Wgt. Mean C.I. : 52.13 to 88.39
 95% Mean C.I. : 80.15 to 125.69

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	4	240.05	242.35	241.93	27.44	100.17	139.65	349.64	N/A	9,000	21,774	
Less Than 30,000	7	139.65	179.55	143.81	55.47	124.85	63.72	349.64	63.72 to 349.64	15,714	22,599	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	32	95.57	102.92	70.26	39.69	146.48	19.74	349.64	65.95 to 100.11	289,281	203,247	
Greater Than 14,999	28	92.20	83.01	69.59	24.25	119.28	19.74	162.36	63.72 to 97.37	329,321	229,172	
Greater Than 29,999	25	89.01	81.47	69.37	24.94	117.44	19.74	162.36	60.94 to 97.30	365,880	253,829	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	4	240.05	242.35	241.93	27.44	100.17	139.65	349.64	N/A	9,000	21,774	
15,000 TO 29,999	3	100.11	95.82	96.07	19.95	99.74	63.72	123.62	N/A	24,667	23,698	
30,000 TO 59,999	8	97.72	93.19	96.91	25.39	96.16	49.44	162.36	49.44 to 162.36	40,938	39,671	
60,000 TO 99,999	6	59.71	69.21	68.99	23.36	100.32	48.84	99.53	48.84 to 99.53	78,083	53,868	
100,000 TO 149,999												
150,000 TO 249,999	3	95.47	85.77	84.22	10.45	101.84	65.95	95.90	N/A	194,333	163,675	
250,000 TO 499,999	4	95.52	92.38	94.22	07.15	98.05	75.72	102.74	N/A	348,250	328,133	
500,000 TO 999,999	1	97.37	97.37	97.37	00.00	100.00	97.37	97.37	N/A	550,000	535,540	
1,000,000 +	3	55.50	50.58	57.79	34.09	87.52	19.74	76.49	N/A	1,941,667	1,122,020	
<u>ALL</u>	32	95.57	102.92	70.26	39.69	146.48	19.74	349.64	65.95 to 100.11	289,281	203,247	

90 Wayne
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

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 MIN Sales Ratio : 19.74

95% Median C.I. : 65.95 to 100.11
 95% Wgt. Mean C.I. : 52.13 to 88.39
 95% Mean C.I. : 80.15 to 125.69

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	349.64	349.64	349.64	00.00	100.00	349.64	349.64	N/A	11,000	38,460
100	1	95.47	95.47	95.47	00.00	100.00	95.47	95.47	N/A	160,000	152,755
300	1	95.66	95.66	95.66	00.00	100.00	95.66	95.66	N/A	370,000	353,930
313	1	76.49	76.49	76.49	00.00	100.00	76.49	76.49	N/A	3,190,000	2,439,920
340	1	213.30	213.30	213.30	00.00	100.00	213.30	213.30	N/A	10,000	21,330
344	1	107.74	107.74	107.74	00.00	100.00	107.74	107.74	N/A	39,000	42,020
350	3	89.01	77.92	85.48	17.63	91.16	48.84	95.90	N/A	117,667	100,577
352	3	99.53	106.84	98.65	08.79	108.30	97.37	123.62	N/A	213,167	210,293
353	6	98.71	90.12	44.09	32.03	204.40	19.74	162.36	19.74 to 162.36	355,500	156,742
391	1	49.44	49.44	49.44	00.00	100.00	49.44	49.44	N/A	32,000	15,820
406	4	79.05	89.05	70.35	37.75	126.58	58.47	139.65	N/A	45,500	32,010
420	2	75.44	75.44	64.66	26.43	116.67	55.50	95.38	N/A	736,500	476,190
421	1	66.86	66.86	66.86	00.00	100.00	66.86	66.86	N/A	32,500	21,730
436	1	75.72	75.72	75.72	00.00	100.00	75.72	75.72	N/A	250,000	189,290
442	3	63.72	130.49	70.93	107.69	183.97	60.94	266.80	N/A	36,667	26,007
528	2	84.86	84.86	72.49	22.28	117.06	65.95	103.76	N/A	136,000	98,580
<u> </u> ALL <u> </u>	32	95.57	102.92	70.26	39.69	146.48	19.74	349.64	65.95 to 100.11	289,281	203,247

90 Wayne
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 76
Total Sales Price : 52,234,283
Total Adj. Sales Price : 52,234,283
Total Assessed Value : 38,860,975
Avg. Adj. Sales Price : 687,293
Avg. Assessed Value : 511,329

MEDIAN : 70
WGT. MEAN : 74
MEAN : 80
COD : 28.44
PRD : 108.13

COV : 34.58
STD : 27.82
Avg. Abs. Dev : 19.99
MAX Sales Ratio : 189.96
MIN Sales Ratio : 34.05

95% Median C.I. : 65.91 to 75.90
95% Wgt. Mean C.I. : 69.22 to 79.57
95% Mean C.I. : 74.20 to 86.70

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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>Qtrts</u>											
01-OCT-10 To 31-DEC-10	12	116.13	117.30	104.83	11.77	111.90	86.09	189.96	95.80 to 120.71	700,964	734,843
01-JAN-11 To 31-MAR-11	3	94.72	92.23	85.02	07.54	108.48	80.27	101.70	N/A	484,059	411,565
01-APR-11 To 30-JUN-11	3	116.50	117.19	103.26	23.90	113.49	75.78	159.30	N/A	654,534	675,840
01-JUL-11 To 30-SEP-11	7	69.30	84.16	74.69	26.36	112.68	61.29	127.42	61.29 to 127.42	682,732	509,919
01-OCT-11 To 31-DEC-11	15	71.04	74.91	70.26	15.33	106.62	53.27	132.76	64.93 to 75.69	730,756	513,464
01-JAN-12 To 31-MAR-12	7	71.78	69.91	70.70	07.15	98.88	61.13	78.27	61.13 to 78.27	463,268	327,533
01-APR-12 To 30-JUN-12	3	53.63	65.30	64.29	26.83	101.57	49.54	92.72	N/A	796,357	511,997
01-JUL-12 To 30-SEP-12	1	34.05	34.05	34.05	00.00	100.00	34.05	34.05	N/A	242,000	82,400
01-OCT-12 To 31-DEC-12	14	63.03	65.09	60.21	12.25	108.10	51.14	101.34	52.32 to 67.92	931,751	561,039
01-JAN-13 To 31-MAR-13	5	58.03	74.18	69.10	31.47	107.35	53.47	124.32	N/A	602,960	416,646
01-APR-13 To 30-JUN-13	4	59.55	60.21	60.31	11.97	99.83	52.50	69.23	N/A	373,063	225,004
01-JUL-13 To 30-SEP-13	2	61.62	61.62	61.27	08.89	100.57	56.14	67.10	N/A	620,475	380,173
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	25	107.52	105.00	94.24	20.56	111.42	61.29	189.96	88.89 to 116.50	664,259	625,991
01-OCT-11 To 30-SEP-12	26	70.30	70.88	68.98	16.29	102.75	34.05	132.76	64.08 to 75.63	647,511	446,657
01-OCT-12 To 30-SEP-13	25	62.77	65.85	61.72	15.52	106.69	51.14	124.32	57.30 to 65.94	751,701	463,925
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	28	75.19	83.61	75.87	22.92	110.20	53.27	159.30	67.88 to 88.89	684,152	519,057
01-JAN-12 To 31-DEC-12	25	63.28	65.22	62.19	15.44	104.87	34.05	101.34	61.13 to 68.15	756,738	470,627
<u>ALL</u>	76	70.30	80.45	74.40	28.44	108.13	34.05	189.96	65.91 to 75.90	687,293	511,329

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	76	70.30	80.45	74.40	28.44	108.13	34.05	189.96	65.91 to 75.90	687,293	511,329
<u>ALL</u>	76	70.30	80.45	74.40	28.44	108.13	34.05	189.96	65.91 to 75.90	687,293	511,329

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	48	68.69	78.46	71.60	26.25	109.58	49.54	189.96	64.08 to 74.74	622,572	445,741
01	48	68.69	78.46	71.60	26.25	109.58	49.54	189.96	64.08 to 74.74	622,572	445,741
<u>Grass</u>											
County	3	52.50	71.32	36.44	59.28	195.72	34.05	127.42	N/A	83,333	30,365
01	3	52.50	71.32	36.44	59.28	195.72	34.05	127.42	N/A	83,333	30,365
<u>ALL</u>	76	70.30	80.45	74.40	28.44	108.13	34.05	189.96	65.91 to 75.90	687,293	511,329

90 Wayne
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 76
 Total Sales Price : 52,234,283
 Total Adj. Sales Price : 52,234,283
 Total Assessed Value : 38,860,975
 Avg. Adj. Sales Price : 687,293
 Avg. Assessed Value : 511,329

MEDIAN : 70
 WGT. MEAN : 74
 MEAN : 80
 COD : 28.44
 PRD : 108.13

COV : 34.58
 STD : 27.82
 Avg. Abs. Dev : 19.99
 MAX Sales Ratio : 189.96
 MIN Sales Ratio : 34.05

95% Median C.I. : 65.91 to 75.90
 95% Wgt. Mean C.I. : 69.22 to 79.57
 95% Mean C.I. : 74.20 to 86.70

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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
_____Irrigated_____											
County	5	64.68	65.45	65.20	05.83	100.38	58.52	75.78	N/A	980,136	639,087
01	5	64.68	65.45	65.20	05.83	100.38	58.52	75.78	N/A	980,136	639,087
_____Dry_____											
County	56	70.30	81.56	75.39	28.65	108.18	49.54	189.96	65.94 to 75.82	648,493	488,928
01	56	70.30	81.56	75.39	28.65	108.18	49.54	189.96	65.94 to 75.82	648,493	488,928
_____Grass_____											
County	3	52.50	71.32	36.44	59.28	195.72	34.05	127.42	N/A	83,333	30,365
01	3	52.50	71.32	36.44	59.28	195.72	34.05	127.42	N/A	83,333	30,365
_____ALL_____											
	76	70.30	80.45	74.40	28.44	108.13	34.05	189.96	65.91 to 75.90	687,293	511,329

Total Real Property Sum Lines 17, 25, & 30	Records : 5,801	Value : 1,624,676,740	Growth 6,672,755	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	186	2,917,915	38	340,180	0	0	224	3,258,095	
02. Res Improve Land	1,957	17,961,220	100	1,665,495	426	13,112,680	2,483	32,739,395	
03. Res Improvements	2,025	151,468,045	102	10,890,820	441	43,437,460	2,568	205,796,325	
04. Res Total	2,211	172,347,180	140	12,896,495	441	56,550,140	2,792	241,793,815	3,096,405
% of Res Total	79.19	71.28	5.01	5.33	15.80	23.39	48.13	14.88	46.40
05. Com UnImp Land	79	1,430,775	19	367,240	8	366,290	106	2,164,305	
06. Com Improve Land	319	6,420,105	20	635,290	16	516,125	355	7,571,520	
07. Com Improvements	327	44,660,450	20	1,582,935	20	8,157,850	367	54,401,235	
08. Com Total	406	52,511,330	39	2,585,465	28	9,040,265	473	64,137,060	1,685,300
% of Com Total	85.84	81.87	8.25	4.03	5.92	14.10	8.15	3.95	25.26
09. Ind UnImp Land	0	0	4	153,750	0	0	4	153,750	
10. Ind Improve Land	0	0	6	390,600	1	75,000	7	465,600	
11. Ind Improvements	0	0	6	4,678,420	2	448,945	8	5,127,365	
12. Ind Total	0	0	10	5,222,770	2	523,945	12	5,746,715	50,000
% of Ind Total	0.00	0.00	83.33	90.88	16.67	9.12	0.21	0.35	0.75
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,211	172,347,180	140	12,896,495	441	56,550,140	2,792	241,793,815	3,096,405
% of Res & Rec Total	79.19	71.28	5.01	5.33	15.80	23.39	48.13	14.88	46.40
Com & Ind Total	406	52,511,330	49	7,808,235	30	9,564,210	485	69,883,775	1,735,300
% of Com & Ind Total	83.71	75.14	10.10	11.17	6.19	13.69	8.36	4.30	26.01
17. Taxable Total	2,617	224,858,510	189	20,704,730	471	66,114,350	3,277	311,677,590	4,831,705
% of Taxable Total	79.86	72.14	5.77	6.64	14.37	21.21	56.49	19.18	72.41

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	33	246,350	2,839,145	0	0	0
19. Commercial	11	102,610	4,899,825	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	33	246,350	2,839,145
19. Commercial	0	0	0	11	102,610	4,899,825
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				44	348,960	7,738,970

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	227	7	118	352

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,657	783,481,405	1,657	783,481,405
28. Ag-Improved Land	0	0	0	0	1,155	464,985,845	1,155	464,985,845
29. Ag Improvements	0	0	0	0	867	64,531,900	867	64,531,900
30. Ag Total							2,524	1,312,999,150

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	30,000	2	2.00	30,000	
32. HomeSite Improv Land	534	551.19	8,267,850	534	551.19	8,267,850	
33. HomeSite Improvements	542	0.00	42,949,500	542	0.00	42,949,500	438,500
34. HomeSite Total				544	553.19	51,247,350	
35. FarmSite UnImp Land	99	290.58	726,450	99	290.58	726,450	
36. FarmSite Improv Land	786	5,073.26	12,683,150	786	5,073.26	12,683,150	
37. FarmSite Improvements	850	0.00	21,582,400	850	0.00	21,582,400	1,402,500
38. FarmSite Total				949	5,363.84	34,992,000	
39. Road & Ditches	2,629	6,129.32	0	2,629	6,129.32	0	
40. Other- Non Ag Use	4	19.55	73,875	4	19.55	73,875	
41. Total Section VI				1,493	12,065.90	86,313,225	1,841,050

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	163.98	286,220	1	163.98	286,220

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,713.07	5.59%	16,007,120	6.03%	5,900.00
46. 1A	9,935.93	20.48%	58,622,030	22.07%	5,900.00
47. 2A1	2,932.56	6.04%	17,008,875	6.40%	5,800.01
48. 2A	2,516.91	5.19%	14,598,070	5.49%	5,800.00
49. 3A1	13,743.53	28.33%	76,413,975	28.76%	5,560.00
50. 3A	11,816.99	24.36%	59,971,230	22.57%	5,075.00
51. 4A1	4,814.80	9.92%	22,870,865	8.61%	4,750.12
52. 4A	43.92	0.09%	175,680	0.07%	4,000.00
53. Total	48,517.71	100.00%	265,667,845	100.00%	5,475.69
Dry					
54. 1D1	13,208.72	6.95%	72,119,630	7.90%	5,460.00
55. 1D	38,794.97	20.41%	209,492,990	22.94%	5,400.00
56. 2D1	10,566.65	5.56%	54,946,655	6.02%	5,200.01
57. 2D	8,991.64	4.73%	44,148,950	4.83%	4,910.00
58. 3D1	58,141.36	30.58%	269,485,145	29.51%	4,635.00
59. 3D	38,577.10	20.29%	172,825,515	18.92%	4,480.00
60. 4D1	21,744.74	11.44%	90,023,100	9.86%	4,139.99
61. 4D	81.77	0.04%	300,105	0.03%	3,670.11
62. Total	190,106.95	100.00%	913,342,090	100.00%	4,804.36
Grass					
63. 1G1	1,085.73	5.02%	2,715,945	5.85%	2,501.49
64. 1G	2,437.39	11.27%	6,238,395	13.43%	2,559.46
65. 2G1	4,929.74	22.80%	10,698,325	23.04%	2,170.16
66. 2G	3,130.59	14.48%	6,473,965	13.94%	2,067.97
67. 3G1	3,363.81	15.56%	7,779,535	16.75%	2,312.72
68. 3G	2,979.18	13.78%	5,909,725	12.73%	1,983.68
69. 4G1	3,587.15	16.59%	6,484,980	13.96%	1,807.84
70. 4G	110.29	0.51%	140,055	0.30%	1,269.88
71. Total	21,623.88	100.00%	46,440,925	100.00%	2,147.67
Irrigated Total					
	48,517.71	18.47%	265,667,845	21.66%	5,475.69
Dry Total					
	190,106.95	72.36%	913,342,090	74.46%	4,804.36
Grass Total					
	21,623.88	8.23%	46,440,925	3.79%	2,147.67
72. Waste	2,470.13	0.94%	1,235,065	0.10%	500.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	262,718.67	100.00%	1,226,685,925	100.00%	4,669.20

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	48,517.71	265,667,845	48,517.71	265,667,845
77. Dry Land	0.00	0	0.00	0	190,106.95	913,342,090	190,106.95	913,342,090
78. Grass	0.00	0	0.00	0	21,623.88	46,440,925	21,623.88	46,440,925
79. Waste	0.00	0	0.00	0	2,470.13	1,235,065	2,470.13	1,235,065
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	0.00	0	262,718.67	1,226,685,925	262,718.67	1,226,685,925

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	48,517.71	18.47%	265,667,845	21.66%	5,475.69
Dry Land	190,106.95	72.36%	913,342,090	74.46%	4,804.36
Grass	21,623.88	8.23%	46,440,925	3.79%	2,147.67
Waste	2,470.13	0.94%	1,235,065	0.10%	500.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	262,718.67	100.00%	1,226,685,925	100.00%	4,669.20

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

90 Wayne

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	236,398,595	241,793,815	5,395,220	2.28%	3,096,405	0.97%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	49,817,845	51,247,350	1,429,505	2.87%	438,550	1.99%
04. Total Residential (sum lines 1-3)	286,216,440	293,041,165	6,824,725	2.38%	3,534,955	1.15%
05. Commercial	62,610,400	64,137,060	1,526,660	2.44%	1,685,300	-0.25%
06. Industrial	8,345,405	5,746,715	-2,598,690	-31.14%	50,000	-31.74%
07. Ag-Farmsite Land, Outbuildings	31,734,860	34,992,000	3,257,140	10.26%	1,402,500	5.84%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	102,690,665	104,875,775	2,185,110	2.13%	3,137,800	-0.93%
10. Total Non-Agland Real Property	388,907,105	397,990,815	9,083,710	2.34%	6,672,755	0.62%
11. Irrigated	179,217,810	265,667,845	86,450,035	48.24%		
12. Dryland	616,518,985	913,342,090	296,823,105	48.15%		
13. Grassland	45,581,205	46,440,925	859,720	1.89%		
14. Wasteland	1,247,755	1,235,065	-12,690	-1.02%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	842,565,755	1,226,685,925	384,120,170	45.59%		
17. Total Value of all Real Property (Locally Assessed)	1,231,472,860	1,624,676,740	393,203,880	31.93%	6,672,755	31.39%

2013 Plan of Assessment for Wayne County

County Assessor – Dawn Duffy

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

2014

Residential – Review work for 2014 has not yet begun. Notes and building permits are being filed and prepared. We will continue to monitor sales using a market analysis. We will also begin pricing residential lots per square foot rather than front foot, starting with the NE quadrant of Wayne.

Commercial – Parcels will be monitored using the sales/assessment ratio, building permits, and drive by reviews. We will continue to enter commercial data into the CAMA system. We will continue to update the pricing of commercial properties using a newer cost manual.

Agricultural – Land uses are being reviewed using GIS imagery and we'll also utilize drive by reviews that we do at various times during the year, usually beginning around Sept/Oct.

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

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

2015

Residential – Parcels will be monitored using the sales file in the county. When needed we will go to the property and list any changes that have taken place. Properties will continue to be physically reviewed and valued in a timely manner. We will continue to update the pricing of the residential lots to price per square foot in Wayne.

Commercial – Parcels will continue to be monitored and values adjusted using the sales assessment ratio. New construction and changes to parcels will continue to be monitored using building permits, realtor's web sites, and drive by reviews.

Agricultural – Land will be adjusted using the sales assessment ratio. We will continue to monitor land use changes using GIS imagery as well as drive by reviews.

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

2016

Residential – To meet State requirements that every parcel be reviewed at least once every six years, a comprehensive review will be done to all urban and rural residential properties. This will include walk around

reviews, drive by reviews, and photos taken of the properties. We will continue with pricing the residential lots by square foot rather than front foot in the city of Wayne.

Commercial – To meet State requirements that every parcel be reviewed at least once every six years, a comprehensive review will be done to all commercial properties in the County.

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

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

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

Staff, Budgeting & Training

Dawn Duffy was hired as the County Assessor in September 2012. Jo Junck, who has been employed with the assessor's office since September 1991, is the Deputy County Assessor. A third person, Carrie Sutak, has been hired to assist in various duties including review work, filing, record maintenance, personal property, and various other duties. Melissa Rabbass also works for our office on a part-time basis. She splits her time between the Highway Superintendent's Office in the mornings and the Assessor's Office in the afternoons.

The Deputy Assessor is mainly responsible for making the deed changes, updating the cadastral maps, and many other tasks that occur throughout the year. She has knowledge in almost all aspects of the office including review work, pricing, Homestead Exemptions, and personal property.

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

The Assessor and Deputy Assessor will complete the required number of hours to remain certified. In May 2013, Assessor Duffy completed IAAO course 101, Fundamentals of Real Property Appraisal, which is one of the two required courses all new assessors must complete within four years of taking office. We will also try to continue to utilize online classes that are offered. This has been a good way to meet credit hour requirements in a cost efficient manner.

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

Currently we are on the old AS400 system through MIPS. We were told recently that they will no longer be supporting this old system, and therefore must upgrade to what they call Version 2. We hope to do this upgrade by the end of the summer as this would probably be the least busy time of year to attempt a conversion of this size. The rate increase would be roughly \$155 a month. This will be addressed at the next Commissioner meeting so that we can plan to adjust the budget accordingly.

We have had a GIS system in our office since 2009. It is now completely paid for. The aerial photos we had GIS take for us of the rural houses and buildings in 2011 are also fully paid for. The annual maintenance payments to MIPS and GIS are taken out of the county's general budget. There is also money in the budget for the eventual move to Web GIS. We feel this would be a good move to help better serve our county.

Wayne County is currently online at www.nebraskaassessoronline.us where much of the parcel data can be accessed by the public. This data includes ownership, sales price and history, legal descriptions, photos, sketches, square footages and more. Anyone can access this information but appraisers, realtors and insurance representatives have found it the most useful. We have found that the number of phone calls and traffic in the office has decreased due to people having the ability to look up the information they want on their own and from the comfort of their own home or office. This website was offered by MIPS for no charge, but the product is less than perfect. The information is very hard to update so a move to Web GIS would hopefully solve many of our online issues.

Definitions

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

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

Conclusion

Since the assessor reviewed all residential/commercial properties in 2010 and aerial photos were taken of all rural residences/buildings in 2011, the requirement of inspecting every property in the county at least once every six years has been met.

In **2014, 2015, & 2016** I will work to improve the quality of assessment to stay in compliance with generally accepted mass appraisal practices. It is my goal to follow the five subsystems of mass appraisal; data collection and maintenance, market analysis, the development of mass appraisal models and tables, quality control, and defense of values. All five subsystems are in place in Wayne County.

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

The Marshall & Swift manual's 2006 cost tables are being used for valuing property in the CAMA system that we have in place. Our GIS system is used in assisting in the determination of rural land use, as well as being a tool in problem solving. It has also been key in keeping remarkably more accurate parcel maps.

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

2014 Assessment Survey for Wayne County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1
5.	Number of shared employees:
	1 (Our part-time person is the shared employee)
6.	Assessor's requested budget for current fiscal year:
	\$142,800.00
7.	Adopted budget, or granted budget if different from above:
	\$140,475.00
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$0
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000.00
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$27.22

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes, but rarely, we keep them updated but use the GIS most of the time.
4.	If so, who maintains the Cadastral Maps?
	Office Staff, Deputy Assessor (Jo Junck)
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Not at this time, but we hope to get it online in the future.
7.	Who maintains the GIS software and maps?
	Office Staff (Dawn Duffy and Melissa Rabbass)
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	N/A
3.	What municipalities in the county are zoned?
	Wayne, Carroll, Winside, Hoskins and Wakefield
4.	When was zoning implemented?
	N/A

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Not currently
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2014 Certification for Wayne County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Wayne County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

