

NEBRASKA

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DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HAYES COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 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

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 professionally accepted mass appraisal methods 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 on 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 Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 value 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 and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records 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 county’s sales verification and qualification procedures 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.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection 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.

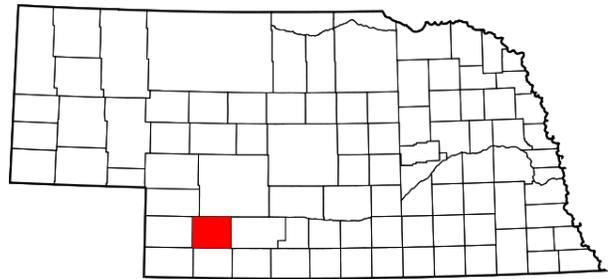
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

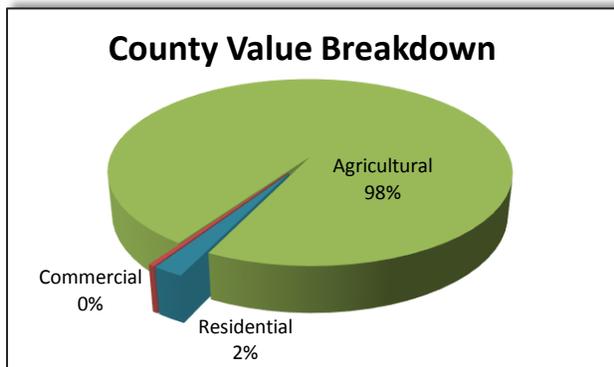
County Overview

With a total area of 713 miles, Hayes had 932 residents, per the Census Bureau Quick Facts for 2015, a 4% population decline from the 2010 US Census. In a review of the past fifty-five years, Hayes has seen a steady drop in population of 51% (Nebraska Department of Economic Development). Reports indicated that 67% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts).



There are few commercial parcels in Hayes and the majority convene in and around the county seat of Hayes Center. Per the latest information available from the U.S. Census Bureau, there were twenty-one employer establishments in Hayes, a 5% expansion over the preceding year.

Countywide employment was at 612 people, a slight loss relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Hayes that has fortified the local rural area economies. Hayes is included in the Middle Republican Natural Resources District (NRD). Grassland makes up a majority of the land in the county.

2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
HAMLET	54	57	6%
HAYES CENTER	240	214	-11%
PALISADE	386	351	-9%

2017 Residential Correlation for Hayes County

Assessment Actions

For 2017 the county continued to be reviewed for any soil coding changes, if found the soil codes were changed in the CAMA system. This process began last year in township 6 to mirror the physical site inspection schedule for structures. When a township 6 owner had land in other townships, they were done all done as a group. Therefore, portions of township 5 were done last year and finished this year.

A countywide review was done of the sites where building permits had been issued. Along with this, sites where owners requested a visit to check condition or had buildings removed were looked at as well.

Description of Analysis

There are three valuation groupings. Grouping (01) Hayes Center has a population of 214 and is the county seat. There are some services here and the school. Valuation grouping (02) is Palisade population of 351 and Hamlet population 57. These two communities are in close proximity to one another and located southwest of Hayes Center. The remainder of the county is considered valuation grouping (04) Rural.

Valuation Grouping	Description
01	Hayes Center
02	Hamlet/Palisade
04	Rural

The total statistical sampling is small with only eleven sales that are dispersed throughout the county. The largest sample is eight sales in Hayes Center. With a sample such as this, statistical inferences cannot be made without a reasonable degree of certainty in the data. The 2017 County Abstract of Assessment, Form 45, Compared to the 2016 Certificate of Taxes Levied (CTL) is support of no major assessment actions being taking within the residential class for 2017.

The county is on track with the six-year inspection cycle. Residential reviews were done in 2014-15. Costing indexes are from 2013, lot studies were done in 2016 as well as depreciation tables. Although the statistics are unreliable for the determination of a point estimate of the level of value, the analysis supports that the statutory level has been achieved.

Assessment Practice Review

Comprehensive reviews of assessment practices are conducted annually for all counties within the state. The purpose of these reviews is to examine specific assessment practices to determine if the county has appropriate valuation processes that result in uniform and proportionate valuations.

2017 Residential Correlation for Hayes County

A part of that review consists of reviewing the sales verification and qualification processes. Questionnaires are mailed to both the buyer and seller; typically, a response will be received from at least one of the parties. Sales utilization remains high and as many sales as possible are used. The non-qualified transactions had reasonable documentation for disqualification. The review confirmed that there is no bias in the qualification of sales.

Audits are conducted on the submission and accuracy of the Real Estate Transfer Statements. A tracking file is utilized to check the frequency of the data coming into the state sales file. In both instances, the filings are timely and the data is correct.

Values as submitted by the county assessor on the Assessed Value Update were also verified against the property record cards; both were found to be the same. Another aspect of this review was to check 2016 values against the 2017; this review supported the assessment actions taken. There is no bias in the treatment of the sold properties. Values are being applied in a consistent and uniform manner, the county assessor has a very transparent process.

Equalization and Quality of Assessment

There are not enough sales outside of Hayes Center to analyze the statistics for measurement purposes. The assessment process in the county is understandable and consistently applied, all property values are believed to be uniformly assessed.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	8	89.29	91.77	91.39	16.52	100.42
02	1	161.43	161.43	161.43		100.00
04	2	119.97	119.97	89.44	36.68	134.13
<u>ALL</u>						
10/01/2014 To 09/30/2016	11	92.96	103.23	92.55	26.84	111.54

Based on the review of assessment practices Hayes County is in compliance with generally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, Hayes County has achieved the statutory level of value of 100% for the residential class of real property.

2017 Commercial Correlation for Hayes County

Assessment Actions

There were no major actions within the commercial class. Building permits require on-site inspections to determine the amount of work done and gather value driven characteristics, and this was completed along with other pickup work.

Description of Analysis

The commercial market in Hayes County is primarily driven by the agricultural economy. Hayes County is small and offers few services; there are a total of 54, improved and unimproved, commercial parcels with a total value of \$2,244,420. The majority of these properties are within Hayes Center. This value is less than half a percent of the total county value.

The statistical sample is made up of three sales; with so few sales to analyze, the analysis would be inconsequential. There is not an organized market for commercial property within the county.

The net taxable sales compared to the commercial market will provide further support that the market in Hayes County is not organized. The percent changes are sporadic and not consistent with general economic trends of the area.

Assessment Practice Review

Each county in the state annually undergoes an extensive review of assessment practices to determine if the county has appropriate valuation processes that result in uniform and proportionate valuations.

Part of that review consists of reviewing the sales verification and qualification processes. Questionnaires are mailed to both the buyer and seller; typically, a response will be received from at least one of the parties. Sales utilization remains high, as many sales as possible are used. Non-qualified transactions will have well documents reasons for disqualification. The review confirmed that there is no bias in the qualification of sales.

Audits are conducted on the submission and accuracy of the Real Estate Transfer Statements. As well, a tracking file is used to check the frequency of the data coming into the state sales file. In both instances, the filings are timely and the data is correct.

Values that have been turned in by the county assessor on the Assessed Value Update were checked against the property record cards; both were the same. Another aspect of this review was to check 2016 values against the 2017; this review supported the assessment actions taken. There is no bias in the treatment of the sold properties. Values are applied in a consistent and uniform manner.

2017 Commercial Correlation for Hayes County

Equalization and Quality of Assessment

There are not enough sales to analyze the statistics for measurement purposes. The assessment process in the county is understandable and consistently applied, thus all property values are believed to be uniformly assessed.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	3	100.00	108.13	102.39	38.00	105.61
___ALL___	3	100.00	108.13	102.39	38.00	105.61

Based on the review of assessment practices Hayes County is in compliance with generally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, Hayes County has achieved the statutory level of value of 100% for the commercial class of real property.

2017 Agricultural Correlation for Hayes County

Assessment Actions

Physical site inspections were done in township 5 along with the land use review.

Agricultural sales were analyzed and adjustments resulted to the irrigated values with an across the board 2% decrease, the dry land values took an across the board decrease of 1% and grass values remained status quo at 490.

Description of Analysis

Hayes County is approximately 60% grass, the remaining 40% of the acres are irrigated and dry cropland. The Middle Republican Natural Resource District, which has imposed water allocation restrictions on irrigated parcels, covers this area. Adjoining counties show some comparability where they adjoin. However, the agricultural market in Lincoln, Perkins and Chase would be higher than what is experienced Hayes, Frontier, Red Willow, Hitchcock, and Dundy. Market driven characteristics cannot be defined that would suggest more than one market area be created in Hayes County.

The analysis contained 28 sales with an overall acceptable level of value. Stratification by land classification irrigated, dry and grass causes the groupings to be less reliable for measurement purposes. However, when reviewing equalization across county lines the weighted average irrigated value of \$2,958 in Hayes County falls within a range of \$2,958 to \$4,312 with surrounding counties. The weighted average dry land value of \$1,316 is in a range of \$1,316 to \$1,741 and the weighted average grass value of \$490 is a range of \$490 to \$692. Again, the sub strata are smaller less reliable groupings but other indicators such as weighted average value of the sub strata indicate that the values are equalized within and across county lines and an acceptable level of value exists.

Assessment Practice Review

A comprehensive review of assessment practices is conducted annually for all counties. The purpose of the review is to examine specific assessment practices to determine if the county has appropriate valuation processes that result in uniform and proportionate valuations.

Part of the review was a discussion with the county assessor on sales verification and qualification processes. The county assessor is very transparent with her procedures. Questionnaires are the preferred method of discovery; they are mailed to both the buyer and seller. Typically, a response is received from at least one of the parties. Reasons for disqualification are well documented. Agricultural sales were also reviewed in order to determine if there were non-agricultural production influences on the sale and that they were properly coded. The process used by the county gathers sufficient information to adequately make qualification determinations; usability decisions have been made without bias.

2017 Agricultural Correlation for Hayes County

Equalization

The analysis supports that Hayes County has achieved equalization within and across county lines. A comparison of the values used in Hayes County to adjoining counties demonstrates similar comparability in values.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	4	80.34	83.80	78.89	20.03	105.97
1	4	80.34	83.80	78.89	20.03	105.97
<u> Dry </u>						
County	8	72.28	76.57	73.91	11.26	103.80
1	8	72.28	76.57	73.91	11.26	103.80
<u> Grass </u>						
County	8	66.33	69.58	73.48	14.79	94.89
1	8	66.33	69.58	73.48	14.79	94.89
<u> ALL </u>						
	28	70.38	72.09	67.06	17.50	107.50

Level of Value

Based on the analysis of all available information, the level of value of agricultural land in Hayes County is 70%.

2017 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 (Cum. Supp. 2016). 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	100	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, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Hayes County

Residential Real Property - Current

Number of Sales	11	Median	92.96
Total Sales Price	\$593,750	Mean	103.23
Total Adj. Sales Price	\$593,750	Wgt. Mean	92.55
Total Assessed Value	\$549,544	Average Assessed Value of the Base	\$35,017
Avg. Adj. Sales Price	\$53,977	Avg. Assessed Value	\$49,959

Confidence Interval - Current

95% Median C.I	73.23 to 161.43
95% Wgt. Mean C.I	78.14 to 106.97
95% Mean C.I	80.35 to 126.11
% of Value of the Class of all Real Property Value in the County	2.05
% of Records Sold in the Study Period	3.56
% of Value Sold in the Study Period	5.08

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	12	100	98.78
2015	13	100	89.34
2014	15	100	93.38
2013	10		90.17

2017 Commission Summary for Hayes County

Commercial Real Property - Current

Number of Sales	3	Median	100.00
Total Sales Price	\$102,295	Mean	108.13
Total Adj. Sales Price	\$102,295	Wgt. Mean	102.39
Total Assessed Value	\$104,735	Average Assessed Value of the Base	\$41,563
Avg. Adj. Sales Price	\$34,098	Avg. Assessed Value	\$34,912

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-34.55 to 250.81
% of Value of the Class of all Real Property Value in the County	0.43
% of Records Sold in the Study Period	5.56
% of Value Sold in the Study Period	4.67

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	1	100	200.47
2015	1	100	200.47
2014	3	100	101.13
2013	3		100.13

43 Hayes
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 11
Total Sales Price : 593,750
Total Adj. Sales Price : 593,750
Total Assessed Value : 549,544
Avg. Adj. Sales Price : 53,977
Avg. Assessed Value : 49,959

MEDIAN : 93
WGT. MEAN : 93
MEAN : 103
COD : 26.84
PRD : 111.54

COV : 32.99
STD : 34.06
Avg. Abs. Dev : 24.95
MAX Sales Ratio : 163.96
MIN Sales Ratio : 65.25

95% Median C.I. : 73.23 to 161.43
95% Wgt. Mean C.I. : 78.14 to 106.97
95% Mean C.I. : 80.35 to 126.11

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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-14 To 31-DEC-14	4	80.79	85.64	81.64	13.67	104.90	73.23	107.76	N/A	62,938	51,385
01-JAN-15 To 31-MAR-15	2	114.61	114.61	114.61	43.07	100.00	65.25	163.96	N/A	28,000	32,090
01-APR-15 To 30-JUN-15	1	127.77	127.77	127.77	00.00	100.00	127.77	127.77	N/A	15,000	19,165
01-JUL-15 To 30-SEP-15	1	83.98	83.98	83.98	00.00	100.00	83.98	83.98	N/A	61,000	51,230
01-OCT-15 To 31-DEC-15	1	92.96	92.96	92.96	00.00	100.00	92.96	92.96	N/A	110,000	102,255
01-JAN-16 To 31-MAR-16	1	161.43	161.43	161.43	00.00	100.00	161.43	161.43	N/A	15,000	24,214
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	97.60	97.60	97.60	00.00	100.00	97.60	97.60	N/A	85,000	82,960
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	8	84.80	97.94	88.63	27.51	110.50	65.25	163.96	65.25 to 163.96	47,969	42,514
01-OCT-15 To 30-SEP-16	3	97.60	117.33	99.73	23.38	117.65	92.96	161.43	N/A	70,000	69,810
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	5	92.96	106.78	97.86	30.66	109.12	65.25	163.96	N/A	48,400	47,366
<u>ALL</u>	11	92.96	103.23	92.55	26.84	111.54	65.25	163.96	73.23 to 161.43	53,977	49,959

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	89.29	91.77	91.39	16.52	100.42	65.25	127.77	65.25 to 127.77	49,469	45,208
02	1	161.43	161.43	161.43	00.00	100.00	161.43	161.43	N/A	15,000	24,214
04	2	119.97	119.97	89.44	36.68	134.13	75.97	163.96	N/A	91,500	81,835
<u>ALL</u>	11	92.96	103.23	92.55	26.84	111.54	65.25	163.96	73.23 to 161.43	53,977	49,959

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	11	92.96	103.23	92.55	26.84	111.54	65.25	163.96	73.23 to 161.43	53,977	49,959
06											
07											
<u>ALL</u>	11	92.96	103.23	92.55	26.84	111.54	65.25	163.96	73.23 to 161.43	53,977	49,959

43 Hayes
RESIDENTIAL

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COD : 26.84
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COV : 32.99
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Avg. Abs. Dev : 24.95
MAX Sales Ratio : 163.96
MIN Sales Ratio : 65.25

95% Median C.I. : 73.23 to 161.43
95% Wgt. Mean C.I. : 78.14 to 106.97
95% Mean C.I. : 80.35 to 126.11

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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												
Less Than 30,000	5	127.77	118.33	117.37	29.26	100.82	65.25	163.96	N/A	20,200	23,709	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	11	92.96	103.23	92.55	26.84	111.54	65.25	163.96	73.23 to 161.43	53,977	49,959	
Greater Than 14,999	11	92.96	103.23	92.55	26.84	111.54	65.25	163.96	73.23 to 161.43	53,977	49,959	
Greater Than 29,999	6	89.29	90.65	87.47	09.84	103.64	75.97	107.76	75.97 to 107.76	82,125	71,833	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	5	127.77	118.33	117.37	29.26	100.82	65.25	163.96	N/A	20,200	23,709	
30,000 TO 59,999	2	96.69	96.69	93.94	11.46	102.93	85.61	107.76	N/A	40,875	38,398	
60,000 TO 99,999	2	90.79	90.79	91.91	07.50	98.78	83.98	97.60	N/A	73,000	67,095	
100,000 TO 149,999	1	92.96	92.96	92.96	00.00	100.00	92.96	92.96	N/A	110,000	102,255	
150,000 TO 249,999	1	75.97	75.97	75.97	00.00	100.00	75.97	75.97	N/A	155,000	117,760	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	11	92.96	103.23	92.55	26.84	111.54	65.25	163.96	73.23 to 161.43	53,977	49,959	

43 Hayes
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 3
Total Sales Price : 102,295
Total Adj. Sales Price : 102,295
Total Assessed Value : 104,735
Avg. Adj. Sales Price : 34,098
Avg. Assessed Value : 34,912

MEDIAN : 100
WGT. MEAN : 102
MEAN : 108
COD : 38.00
PRD : 105.61

COV : 53.11
STD : 57.43
Avg. Abs. Dev : 38.00
MAX Sales Ratio : 169.20
MIN Sales Ratio : 55.20

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -34.55 to 250.81

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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>Qtrts</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	55.20	55.20	55.20	00.00	100.00	55.20	55.20	N/A	10,000	5,520
01-APR-16 To 30-JUN-16	2	134.60	134.60	107.50	25.71	125.21	100.00	169.20	N/A	46,148	49,608
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14											
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16	3	100.00	108.13	102.39	38.00	105.61	55.20	169.20	N/A	34,098	34,912
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14											
01-JAN-15 To 31-DEC-15											
<u>ALL</u>	3	100.00	108.13	102.39	38.00	105.61	55.20	169.20	N/A	34,098	34,912

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	3	100.00	108.13	102.39	38.00	105.61	55.20	169.20	N/A	34,098	34,912
<u>ALL</u>	3	100.00	108.13	102.39	38.00	105.61	55.20	169.20	N/A	34,098	34,912

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	3	100.00	108.13	102.39	38.00	105.61	55.20	169.20	N/A	34,098	34,912
04											
<u>ALL</u>	3	100.00	108.13	102.39	38.00	105.61	55.20	169.20	N/A	34,098	34,912

43 Hayes
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 3
Total Sales Price : 102,295
Total Adj. Sales Price : 102,295
Total Assessed Value : 104,735
Avg. Adj. Sales Price : 34,098
Avg. Assessed Value : 34,912

MEDIAN : 100
WGT. MEAN : 102
MEAN : 108
COD : 38.00
PRD : 105.61

COV : 53.11
STD : 57.43
Avg. Abs. Dev : 38.00
MAX Sales Ratio : 169.20
MIN Sales Ratio : 55.20

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -34.55 to 250.81

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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	2	112.20	112.20	112.20	50.80	100.00	55.20	169.20	N/A	10,000	11,220	
Less Than 30,000	2	112.20	112.20	112.20	50.80	100.00	55.20	169.20	N/A	10,000	11,220	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	3	100.00	108.13	102.39	38.00	105.61	55.20	169.20	N/A	34,098	34,912	
Greater Than 14,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	82,295	82,295	
Greater Than 29,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	82,295	82,295	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	112.20	112.20	112.20	50.80	100.00	55.20	169.20	N/A	10,000	11,220	
15,000 TO 29,999												
30,000 TO 59,999												
60,000 TO 99,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	82,295	82,295	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	3	100.00	108.13	102.39	38.00	105.61	55.20	169.20	N/A	34,098	34,912	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
344	1	169.20	169.20	169.20	00.00	100.00	169.20	169.20	N/A	10,000	16,920	
353	1	55.20	55.20	55.20	00.00	100.00	55.20	55.20	N/A	10,000	5,520	
999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	82,295	82,295	
<u>ALL</u>	3	100.00	108.13	102.39	38.00	105.61	55.20	169.20	N/A	34,098	34,912	

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
2006	\$ 2,379,295	\$ -	0.00%	\$ 2,379,295	-	\$ 1,061,761	-
2007	\$ 2,414,997	\$ 25,265	1.05%	\$ 2,389,732	0.44%	\$ 1,176,129	10.77%
2008	\$ 1,708,877	\$ -	0.00%	\$ 1,708,877	-29.24%	\$ 1,319,212	12.17%
2009	\$ 2,061,961	\$ 209,640	10.17%	\$ 1,852,321	8.39%	\$ 1,613,849	22.33%
2010	\$ 2,075,065	\$ 76,885	3.71%	\$ 1,998,180	-3.09%	\$ 1,427,690	-11.54%
2011	\$ 2,151,710	\$ 16,850	0.78%	\$ 2,134,860	2.88%	\$ 1,382,831	-3.14%
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%
Ann %chg	-0.60%			Average	-2.50%	0.80%	0.72%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	0.44%	1.50%	10.77%
2008	-28.18%	-28.18%	24.25%
2009	-22.15%	-13.34%	52.00%
2010	-16.02%	-12.79%	34.46%
2011	-10.27%	-9.57%	30.24%
2012	-10.68%	-10.68%	23.35%
2013	-12.82%	-9.56%	19.07%
2014	-9.72%	-9.55%	23.40%
2015	-14.99%	-10.70%	7.39%
2016	-5.86%	-5.86%	1.72%

County Number: 43
 County Name: Hayes

43 Hayes

PAD 2017 R&O Statistics (Using 2017 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 28
 Total Sales Price : 18,003,530
 Total Adj. Sales Price : 17,403,530
 Total Assessed Value : 11,670,125
 Avg. Adj. Sales Price : 621,555
 Avg. Assessed Value : 416,790

MEDIAN : 70
 WGT. MEAN : 67
 MEAN : 72
 COD : 17.50
 PRD : 107.50

COV : 23.47
 STD : 16.92
 Avg. Abs. Dev : 12.32
 MAX Sales Ratio : 112.18
 MIN Sales Ratio : 36.94

95% Median C.I. : 64.23 to 75.32
 95% Wgt. Mean C.I. : 59.09 to 75.02
 95% Mean C.I. : 65.53 to 78.65

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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-13 To 31-DEC-13	3	72.00	73.00	73.76	02.32	98.97	71.00	76.01	N/A	415,333	306,335
01-JAN-14 To 31-MAR-14	2	64.62	64.62	63.35	04.80	102.00	61.52	67.71	N/A	505,600	320,305
01-APR-14 To 30-JUN-14	1	56.34	56.34	56.34	00.00	100.00	56.34	56.34	N/A	3,573,000	2,013,140
01-JUL-14 To 30-SEP-14	3	73.49	79.54	75.83	13.97	104.89	67.15	97.97	N/A	508,500	385,592
01-OCT-14 To 31-DEC-14	2	69.54	69.54	53.85	25.86	129.14	51.56	87.51	N/A	1,415,000	761,950
01-JAN-15 To 31-MAR-15	4	59.02	60.32	61.21	11.30	98.55	53.50	69.76	N/A	399,000	244,229
01-APR-15 To 30-JUN-15	4	97.75	86.16	94.87	24.64	90.82	36.94	112.18	N/A	268,633	254,845
01-JUL-15 To 30-SEP-15	1	68.72	68.72	68.72	00.00	100.00	68.72	68.72	N/A	600,000	412,315
01-OCT-15 To 31-DEC-15	1	91.90	91.90	91.90	00.00	100.00	91.90	91.90	N/A	900,000	827,060
01-JAN-16 To 31-MAR-16	3	74.38	74.08	74.48	01.24	99.46	72.55	75.32	N/A	444,833	331,332
01-APR-16 To 30-JUN-16	3	60.50	61.86	64.82	03.26	95.43	59.59	65.50	N/A	421,600	273,267
01-JUL-16 To 30-SEP-16	1	81.97	81.97	81.97	00.00	100.00	81.97	81.97	N/A	448,000	367,230
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	9	71.00	71.47	64.30	10.45	111.15	56.34	97.97	61.52 to 76.01	817,300	525,503
01-OCT-14 To 30-SEP-15	11	68.72	72.15	64.46	27.11	111.93	36.94	112.18	51.56 to 108.31	554,594	357,501
01-OCT-15 To 30-SEP-16	8	73.47	72.71	76.21	11.13	95.41	59.59	91.90	59.59 to 91.90	493,413	376,011
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	8	67.43	70.41	59.67	16.70	118.00	51.56	97.97	51.56 to 97.97	1,117,463	666,803
01-JAN-15 To 31-DEC-15	10	69.24	74.65	77.58	27.76	96.22	36.94	112.18	53.50 to 108.31	417,053	323,567
<u>ALL</u>	28	70.38	72.09	67.06	17.50	107.50	36.94	112.18	64.23 to 75.32	621,555	416,790

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	28	70.38	72.09	67.06	17.50	107.50	36.94	112.18	64.23 to 75.32	621,555	416,790
<u>ALL</u>	28	70.38	72.09	67.06	17.50	107.50	36.94	112.18	64.23 to 75.32	621,555	416,790

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	6	71.16	76.43	72.39	12.93	105.58	64.23	108.31	64.23 to 108.31	365,950	264,902
1	6	71.16	76.43	72.39	12.93	105.58	64.23	108.31	64.23 to 108.31	365,950	264,902
<u>Grass</u>											
County	4	60.05	61.15	63.81	07.66	95.83	53.50	71.00	N/A	217,200	138,598
1	4	60.05	61.15	63.81	07.66	95.83	53.50	71.00	N/A	217,200	138,598
<u>ALL</u>	28	70.38	72.09	67.06	17.50	107.50	36.94	112.18	64.23 to 75.32	621,555	416,790

43 Hayes
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 28
 Total Sales Price : 18,003,530
 Total Adj. Sales Price : 17,403,530
 Total Assessed Value : 11,670,125
 Avg. Adj. Sales Price : 621,555
 Avg. Assessed Value : 416,790

MEDIAN : 70
 WGT. MEAN : 67
 MEAN : 72
 COD : 17.50
 PRD : 107.50

COV : 23.47
 STD : 16.92
 Avg. Abs. Dev : 12.32
 MAX Sales Ratio : 112.18
 MIN Sales Ratio : 36.94

95% Median C.I. : 64.23 to 75.32
 95% Wgt. Mean C.I. : 59.09 to 75.02
 95% Mean C.I. : 65.53 to 78.65

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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	4	80.34	83.60	78.89	20.03	105.97	61.52	112.18	N/A	656,108	517,589
1	4	80.34	83.60	78.89	20.03	105.97	61.52	112.18	N/A	656,108	517,589
_____Dry_____											
County	8	72.28	76.57	73.91	11.26	103.60	64.23	108.31	64.23 to 108.31	348,088	257,270
1	8	72.28	76.57	73.91	11.26	103.60	64.23	108.31	64.23 to 108.31	348,088	257,270
_____Grass_____											
County	8	66.33	69.58	73.48	14.79	94.69	53.50	91.90	53.50 to 91.90	419,225	308,030
1	8	66.33	69.58	73.48	14.79	94.69	53.50	91.90	53.50 to 91.90	419,225	308,030
_____ALL_____	28	70.38	72.09	67.06	17.50	107.50	36.94	112.18	64.23 to 75.32	621,555	416,790

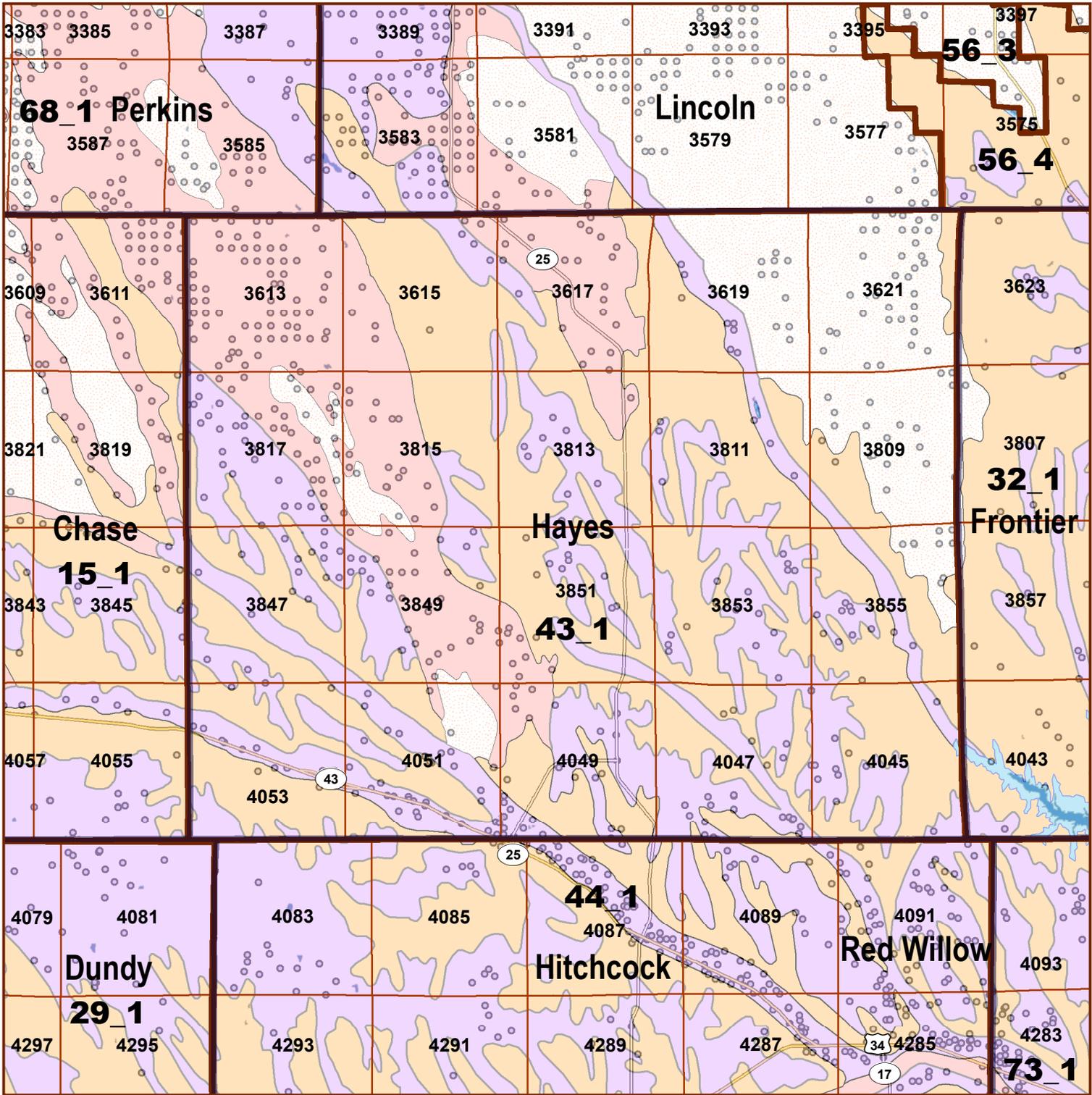
Hayes County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hayes	1	3,240	3,240	2,905	2,905	2,745	2,745	2,550	2,550	2,958
Lincoln	3	n/a	3,814	3,860	3,860	3,856	3,731	3,844	3,801	3,831
Frontier	1	3,300	3,298	3,225	3,237	3,200	3,200	3,148	3,084	3,268
Red Willow	1	3,295	3,295	3,233	3,058	2,808	2,345	2,253	2,104	3,177
Hitchcock	1	3,240	3,240	2,905	2,905	2,745	2,745	2,550	2,550	2,958
Dundy	1	n/a	3,204	3,260	3,266	3,182	3,200	3,256	3,273	3,246
Chase	1	4,445	4,445	4,445	4,445	4,190	4,190	4,190	4,190	4,312
Perkins	1	n/a	3,960	3,953	3,828	3,868	3,707	3,752	3,746	3,872

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hayes	1	1,380	1,380	1,240	1,240	1,195	1,195	1,130	1,130	1,316
Lincoln	3	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350
Frontier	1	1,700	1,700	1,650	1,650	1,600	1,600	1,550	1,550	1,670
Red Willow	1	1,800	1,800	1,740	1,740	1,620	1,560	1,500	1,440	1,741
Hitchcock	1	1,380	1,380	1,240	1,240	1,195	1,195	1,130	1,130	1,316
Dundy	1	n/a	1,578	1,580	1,580	854	855	855	855	1,349
Chase	1	1,520	1,520	1,520	1,520	1,400	1,400	1,320	1,320	1,481
Perkins	1	n/a	1,475	1,475	1,375	1,375	1,375	1,295	1,295	1,424

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hayes	1	490	490	490	490	490	490	490	490	490
Lincoln	3	720	720	720	720	720	635	635	628	638
Frontier	1	650	650	650	650	650	650	650	650	650
Red Willow	1	650	650	650	650	650	650	650	650	650
Hitchcock	1	585	585	585	631	585	585	585	585	586
Dundy	1	n/a	525	525	525	525	526	525	525	525
Chase	1	1,666	867	1,013	744	794	812	671	653	692
Perkins	1	n/a	650	650	650	650	650	650	650	650

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Hayes County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



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
2006	5,411,589	--	--	--	2,379,295	--	--	--	138,852,585	--	--	--
2007	5,662,703	235,104	4.34%	4.34%	2,414,997	35,702	1.50%	1.50%	143,005,385	4,152,800	2.99%	2.99%
2008	9,251,813	3,605,120	63.84%	70.96%	1,708,877	-706,120	-29.24%	-28.18%	162,393,620	19,388,235	13.56%	16.95%
2009	8,583,458	-668,355	-7.22%	58.61%	2,061,961	353,084	20.66%	-13.34%	180,294,735	17,901,115	11.02%	29.85%
2010	8,736,984	153,526	1.79%	61.45%	2,075,065	13,104	0.64%	-12.79%	185,267,980	4,973,245	2.76%	33.43%
2011	8,776,645	39,661	0.45%	62.18%	2,151,710	76,645	3.69%	-9.57%	205,609,590	20,341,610	10.98%	48.08%
2012	8,992,496	215,851	2.46%	66.17%	2,125,080	-26,630	-1.24%	-10.68%	235,820,890	30,211,300	14.69%	69.84%
2013	8,873,730	-118,766	-1.32%	63.98%	2,151,880	26,800	1.26%	-9.56%	299,688,520	63,867,630	27.08%	115.83%
2014	9,189,579	315,849	3.56%	69.81%	2,151,980	100	0.00%	-9.55%	385,807,875	86,119,355	28.74%	177.85%
2015	9,433,532	243,953	2.65%	74.32%	2,124,625	-27,355	-1.27%	-10.70%	466,606,880	80,799,005	20.94%	236.04%
2016	10,809,705	1,376,173	14.59%	99.75%	2,239,965	115,340	5.43%	-5.86%	493,290,281	26,683,401	5.72%	255.26%

Rate Annual %chg: Residential & Recreational **7.16%**

Commercial & Industrial **-0.60%**

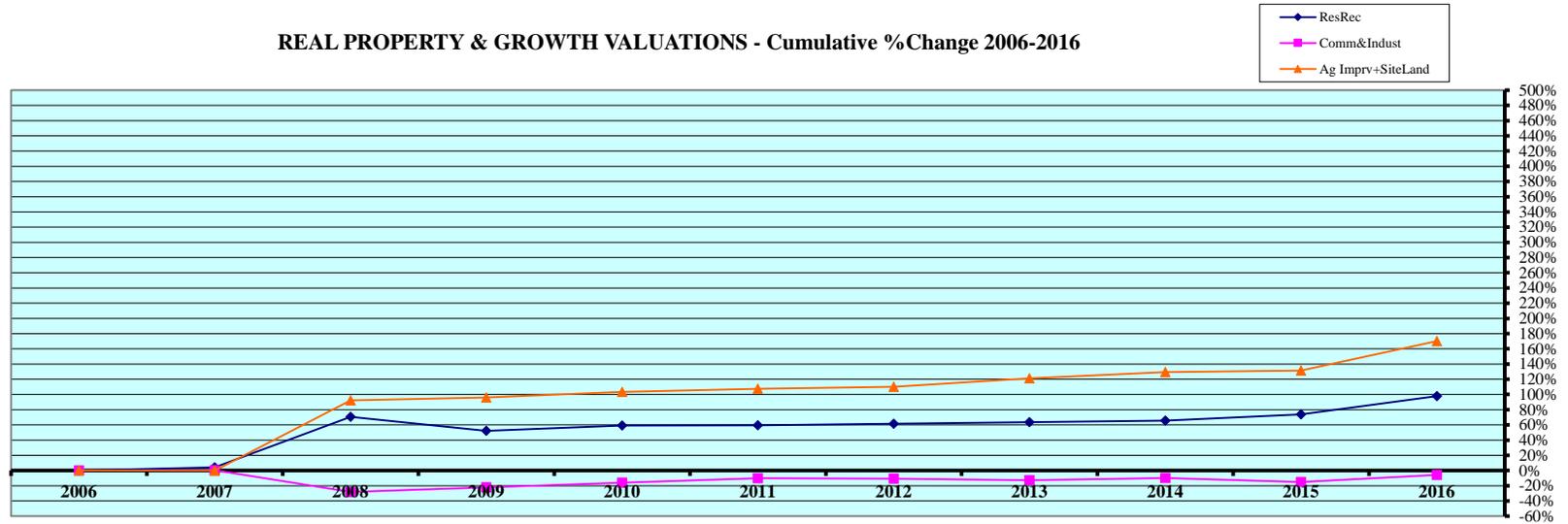
Agricultural Land **13.52%**

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

CHART 1 EXHIBIT 43B Page 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



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	
2006	5,411,589	223,775	4.14%	5,187,814	--	--	2,379,295	0	0.00%	2,379,295	--	--	
2007	5,646,693	11,150	0.20%	5,635,543	4.14%	4.14%	2,414,997	25,265	1.05%	2,389,732	0.44%	0.44%	
2008	9,251,813	28,455	0.31%	9,223,358	63.34%	70.44%	1,708,877	0	0.00%	1,708,877	-29.24%	-28.18%	
2009	8,583,458	343,256	4.00%	8,240,202	-10.93%	52.27%	2,061,961	209,640	10.17%	1,852,321	8.39%	-22.15%	
2010	8,736,984	116,697	1.34%	8,620,287	0.43%	59.29%	2,075,065	76,885	3.71%	1,998,180	-3.09%	-16.02%	
2011	8,776,645	147,566	1.68%	8,629,079	-1.24%	59.46%	2,151,710	16,850	0.78%	2,134,860	2.88%	-10.27%	
2012	8,992,496	246,739	2.74%	8,745,757	-0.35%	61.61%	2,125,080	0	0.00%	2,125,080	-1.24%	-10.68%	
2013	8,873,730	18,748	0.21%	8,854,982	-1.53%	63.63%	2,151,880	77,530	3.60%	2,074,350	-2.39%	-12.82%	
2014	9,189,579	228,800	2.49%	8,960,779	0.98%	65.58%	2,151,980	3,970	0.18%	2,148,010	-0.18%	-9.72%	
2015	9,433,532	20,525	0.22%	9,413,007	2.43%	73.94%	2,124,625	102,105	4.81%	2,022,520	-6.02%	-14.99%	
2016	10,809,705	104,210	0.96%	10,705,495	13.48%	97.83%	2,239,965	0	0.00%	2,239,965	5.43%	-5.86%	
Rate Ann%chg	7.16%				7.08%		-0.60%				C & I w/o growth	-2.50%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2006	6,870,695	4,067,885	10,938,580	367,027	3.36%	10,571,553	--	--
2007	7,190,317	5,294,862	12,485,179	1,559,046	12.49%	10,926,133	-0.11%	-0.11%
2008	12,179,965	9,600,447	21,780,412	766,685	3.52%	21,013,727	68.31%	92.11%
2009	11,876,200	10,573,221	22,449,421	1,007,328	4.49%	21,442,093	-1.55%	96.02%
2010	11,800,440	11,082,385	22,882,825	625,450	2.73%	22,257,375	-0.86%	103.48%
2011	11,701,050	11,290,295	22,991,345	286,070	1.24%	22,705,275	-0.78%	107.57%
2012	12,268,740	11,889,490	24,158,230	1,177,261	4.87%	22,980,969	-0.05%	110.09%
2013	12,735,335	12,510,825	25,246,160	1,057,658	4.19%	24,188,502	0.13%	121.13%
2014	12,913,653	12,766,066	25,679,719	595,865	2.32%	25,083,854	-0.64%	129.32%
2015	12,654,883	13,197,418	25,852,301	545,476	2.11%	25,306,825	-1.45%	131.35%
2016	16,469,860	13,939,330	30,409,190	860,535	2.83%	29,548,655	14.30%	170.13%
Rate Ann%chg	9.14%	13.11%	10.77%			Ag Imprv+Site w/o growth	7.73%	

(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.

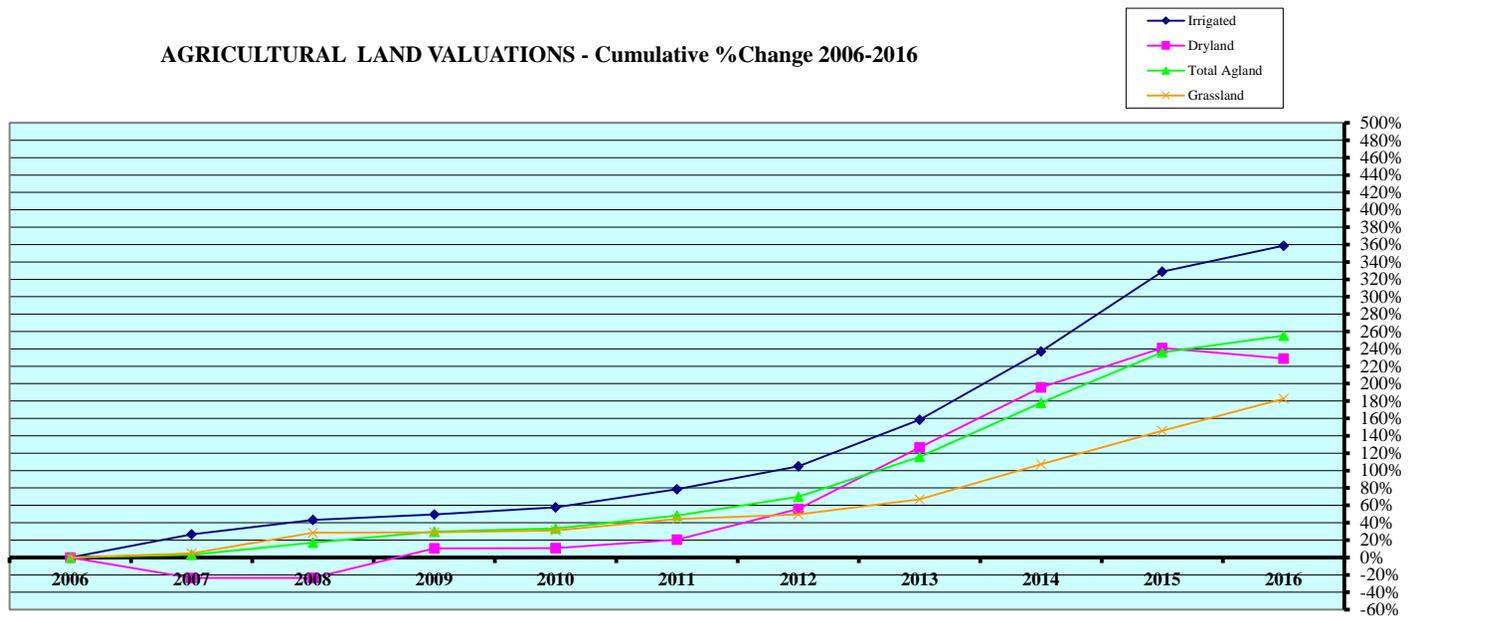
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

Cnty# 43
County HAYES

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	45,672,830	--	--	--	43,803,195	--	--	--	49,371,200	--	--	--
2007	57,839,815	12,166,985	26.64%	26.64%	33,532,915	-10,270,280	-23.45%	-23.45%	51,627,275	2,256,075	4.57%	4.57%
2008	65,441,320	7,601,505	13.14%	43.28%	33,496,035	-36,880	-0.11%	-23.53%	63,450,930	11,823,655	22.90%	28.52%
2009	68,268,700	2,827,380	4.32%	49.47%	48,370,635	14,874,600	44.41%	10.43%	63,650,065	199,135	0.31%	28.92%
2010	72,044,920	3,776,220	5.53%	57.74%	48,526,165	155,530	0.32%	10.78%	64,691,560	1,041,495	1.64%	31.03%
2011	81,602,980	9,558,060	13.27%	78.67%	52,772,730	4,246,565	8.75%	20.48%	71,220,700	6,529,140	10.09%	44.26%
2012	93,622,055	12,019,075	14.73%	104.98%	68,319,785	15,547,055	29.46%	55.97%	73,866,045	2,645,345	3.71%	49.61%
2013	118,076,305	24,454,250	26.12%	158.53%	99,197,110	30,877,325	45.20%	126.46%	82,402,100	8,536,055	11.56%	66.90%
2014	153,917,495	35,841,190	30.35%	237.00%	129,507,400	30,310,290	30.56%	195.66%	102,362,135	19,960,035	24.22%	107.33%
2015	195,864,390	41,946,895	27.25%	328.84%	149,360,835	19,853,435	15.33%	240.98%	121,337,765	18,975,630	18.54%	145.77%
2016	209,523,810	13,659,420	6.97%	358.75%	144,099,135	-5,261,700	-3.52%	228.97%	139,523,965	18,186,200	14.99%	182.60%

Rate Ann.%chg: Irrigated **16.45%** Dryland **12.65%** Grassland **10.95%**

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
2006	5,360	--	--	--	0	--	--	--	138,852,585	--	--	--
2007	5,380	20	0.37%	0.37%	0	0			143,005,385	4,152,800	2.99%	2.99%
2008	5,335	-45	-0.84%	-0.47%	0	0			162,393,620	19,388,235	13.56%	16.95%
2009	5,335	0	0.00%	-0.47%	0	0			180,294,735	17,901,115	11.02%	29.85%
2010	5,215	-120	-2.25%	-2.71%	120	120			185,267,980	4,973,245	2.76%	33.43%
2011	13,060	7,845	150.43%	143.66%	120	0	0.00%		205,609,590	20,341,610	10.98%	48.08%
2012	12,885	-175	-1.34%	140.39%	120	0	0.00%		235,820,890	30,211,300	14.69%	69.84%
2013	12,885	0	0.00%	140.39%	120	0	0.00%		299,688,520	63,867,630	27.08%	115.83%
2014	9,550	-3,335	-25.88%	78.17%	11,295	11,175	9312.50%		385,807,875	86,119,355	28.74%	177.85%
2015	17,470	7,920	82.93%	225.93%	26,420	15,125	133.91%		466,606,880	80,799,005	20.94%	236.04%
2016	9,761	-7,709	-44.13%	82.11%	133,610	107,190	405.72%		493,290,281	26,683,401	5.72%	255.26%

Cnty# **43**
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Rate Ann.%chg: Total Agric Land **13.52%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (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
2006	45,888,600	63,233	726			43,855,990	125,375	350			49,497,225	264,031	187		
2007	56,032,590	63,136	887	22.29%	22.29%	34,056,230	125,079	272	-22.16%	-22.16%	51,624,850	263,266	196	4.60%	4.60%
2008	65,317,125	65,529	997	12.31%	37.35%	33,634,440	123,414	273	0.09%	-22.09%	63,335,985	263,900	240	22.39%	28.02%
2009	68,144,025	65,569	1,039	4.26%	43.21%	48,410,310	123,237	393	44.14%	12.30%	63,650,510	264,091	241	0.42%	28.57%
2010	72,044,920	66,330	1,086	4.51%	49.67%	48,526,165	122,358	397	0.96%	13.38%	64,693,035	264,026	245	1.66%	30.70%
2011	81,629,380	67,489	1,210	11.36%	66.67%	52,712,800	121,264	435	9.61%	24.27%	71,259,635	263,924	270	10.19%	44.03%
2012	93,736,845	67,465	1,389	14.87%	91.46%	68,287,125	121,412	562	29.39%	60.79%	73,859,865	263,785	280	3.70%	49.36%
2013	117,841,705	67,405	1,748	25.83%	140.91%	100,391,255	121,470	826	46.94%	136.27%	81,772,165	263,781	310	10.71%	65.36%
2014	153,738,415	67,366	2,282	30.54%	214.47%	133,390,660	115,077	1,159	40.25%	231.38%	100,004,165	270,495	370	19.26%	97.21%
2015	194,031,675	67,238	2,886	26.45%	297.65%	150,450,715	111,411	1,350	16.50%	286.05%	120,939,045	272,844	443	19.89%	136.44%
2016	208,782,060	68,962	3,028	4.91%	317.18%	144,951,840	109,072	1,329	-1.59%	279.92%	139,473,575	271,056	515	16.09%	174.48%

Rate Annual %chg Average Value/Acre: 15.35%

14.28%

10.62%

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
2006	5,360	536	10			0	0				139,247,175	453,175	307		
2007	5,360	536	10	0.00%	0.00%	0	0				141,719,030	452,017	314	2.04%	2.04%
2008	5,300	530	10	0.00%	0.00%	0	0				162,292,850	453,372	358	14.17%	16.50%
2009	5,335	533	10	-0.02%	-0.02%	0	0				180,210,180	453,430	397	11.03%	29.34%
2010	5,215	521	10	0.00%	-0.02%	120	12	10			185,269,455	453,247	409	2.85%	33.03%
2011	13,060	521	25	150.43%	150.39%	120	12	10	0.00%		205,614,995	453,211	454	10.99%	47.65%
2012	13,060	521	25	0.00%	150.39%	120	12	10	0.00%		235,897,015	453,196	521	14.73%	69.40%
2013	12,885	514	25	0.00%	150.39%	120	12	10	0.00%		300,018,130	453,182	662	27.19%	115.45%
2014	12,735	508	25	0.00%	150.40%	2,450	5	490	4800.00%		387,148,425	453,451	854	28.97%	177.86%
2015	9,125	364	25	0.06%	150.55%	16,075	33	490	0.02%		465,446,635	451,890	1,030	20.64%	235.21%
2016	10,046	178	56	124.87%	463.41%	113,560	232	490	-0.01%		493,331,081	449,499	1,098	6.55%	257.18%

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HAYES

Rate Annual %chg Average Value/Acre: 13.58%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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
967	HAYES	25,553,768	2,148,716	4,023,520	10,809,705	2,239,965	0	0	493,290,281	16,469,860	13,939,330	816,160	569,291,305
cnty sectorvalue % of total value:		4.49%	0.38%	0.71%	1.90%	0.39%			86.65%	2.89%	2.45%	0.14%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
57	HAMLET	755	55,025	219,114	685,320	321,665	0	0	25,090	0	2,795	0	1,309,764
5.89%	%sector of county sector	0.00%	2.56%	5.45%	6.34%	14.36%			0.01%		0.02%		0.23%
	%sector of municipality	0.06%	4.20%	16.73%	52.32%	24.56%			1.92%		0.21%		100.00%
214	HAYES CENTER	273,559	76,132	2,808	5,725,890	1,457,388	0	0	0	0	0	0	7,535,777
22.13%	%sector of county sector	1.07%	3.54%	0.07%	52.97%	65.06%							1.32%
	%sector of municipality	3.63%	1.01%	0.04%	75.98%	19.34%							100.00%
351	PALISADE	1,555	4,648	2,641	368,895	26,850	0	0	0	0	0	0	404,589
36.30%	%sector of county sector	0.01%	0.22%	0.07%	3.41%	1.20%							0.07%
	%sector of municipality	0.38%	1.15%	0.65%	91.18%	6.64%							100.00%
622	Total Municipalities	275,869	135,805	224,563	6,780,105	1,805,903	0	0	25,090	0	2,795	0	9,250,130
64.32%	%all municip.sect of cnty	1.08%	6.32%	5.58%	62.72%	80.62%			0.01%		0.02%		1.62%

Cnty#	County
43	HAYES

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Total Real Property Sum Lines 17, 25, & 30	Records : 2,440	Value : 526,756,350	Growth 516,100	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	91,160	0	0	43	176,430	90	267,590	
02. Res Improve Land	159	304,355	0	0	41	123,150	200	427,505	
03. Res Improvements	162	6,431,305	0	0	57	3,693,980	219	10,125,285	
04. Res Total	209	6,826,820	0	0	100	3,993,560	309	10,820,380	51,875
% of Res Total	67.64	63.09	0.00	0.00	32.36	36.91	12.66	2.05	10.05
05. Com UnImp Land	11	14,550	0	0	1	1,040	12	15,590	
06. Com Improve Land	34	65,775	0	0	6	32,410	40	98,185	
07. Com Improvements	35	1,730,033	0	0	7	400,612	42	2,130,645	
08. Com Total	46	1,810,358	0	0	8	434,062	54	2,244,420	0
% of Com Total	85.19	80.66	0.00	0.00	14.81	19.34	2.21	0.43	0.00
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	209	6,826,820	0	0	100	3,993,560	309	10,820,380	51,875
% of Res & Rec Total	67.64	63.09	0.00	0.00	32.36	36.91	12.66	2.05	10.05
Com & Ind Total	46	1,810,358	0	0	8	434,062	54	2,244,420	0
% of Com & Ind Total	85.19	80.66	0.00	0.00	14.81	19.34	2.21	0.43	0.00
17. Taxable Total	255	8,637,178	0	0	108	4,427,622	363	13,064,800	51,875
% of Taxable Total	70.25	66.11	0.00	0.00	29.75	33.89	14.88	2.48	10.05

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	18	471,660	18	471,660	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	18	471,660	18	471,660	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	41	0	40	81

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,601	344,417,585	1,601	344,417,585
28. Ag-Improved Land	1	16,870	0	0	443	140,428,240	444	140,445,110
29. Ag Improvements	1	2,145	0	0	457	28,355,050	458	28,357,195
30. Ag Total							2,059	513,219,890

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	650	0	0.00	0	
37. FarmSite Improvements	1	0.00	2,145	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	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	18	17.22	51,660	18	17.22	51,660	
32. HomeSite Improv Land	271	294.36	883,080	271	294.36	883,080	
33. HomeSite Improvements	275	0.00	15,763,050	275	0.00	15,763,050	87,790
34. HomeSite Total				293	311.58	16,697,790	
35. FarmSite UnImp Land	93	167.97	109,220	93	167.97	109,220	
36. FarmSite Improv Land	425	1,985.72	1,290,850	426	1,986.72	1,291,500	
37. FarmSite Improvements	451	0.00	12,592,000	452	0.00	12,594,145	376,435
38. FarmSite Total				545	2,154.69	13,994,865	
39. Road & Ditches	1,363	5,273.60	0	1,364	5,281.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				838	7,747.27	30,692,655	464,225

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	37,885	2	98.42	37,885

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	195.26	0.28%	632,635	0.31%	3,239.96
46. 1A	30,603.23	44.54%	99,154,450	48.78%	3,240.00
47. 2A1	5,558.43	8.09%	16,147,230	7.94%	2,905.00
48. 2A	1,350.63	1.97%	3,923,600	1.93%	2,905.01
49. 3A1	6,117.88	8.90%	16,793,605	8.26%	2,745.00
50. 3A	16,055.66	23.37%	44,072,795	21.68%	2,745.00
51. 4A1	7,252.26	10.55%	18,493,345	9.10%	2,550.01
52. 4A	1,581.92	2.30%	4,033,975	1.98%	2,550.05
53. Total	68,715.27	100.00%	203,251,635	100.00%	2,957.88
Dry					
54. 1D1	106.14	0.10%	146,475	0.11%	1,380.02
55. 1D	68,336.58	65.80%	94,304,455	68.98%	1,380.00
56. 2D1	6,372.43	6.14%	7,901,790	5.78%	1,240.00
57. 2D	3,675.87	3.54%	4,558,035	3.33%	1,239.99
58. 3D1	4,895.44	4.71%	5,850,135	4.28%	1,195.02
59. 3D	12,557.03	12.09%	15,005,720	10.98%	1,195.01
60. 4D1	4,951.29	4.77%	5,594,985	4.09%	1,130.01
61. 4D	2,962.08	2.85%	3,347,225	2.45%	1,130.03
62. Total	103,856.86	100.00%	136,708,820	100.00%	1,316.32
Grass					
63. 1G1	90.47	0.03%	44,330	0.03%	490.00
64. 1G	27,691.39	10.08%	16,592,790	11.65%	599.20
65. 2G1	4,050.94	1.48%	2,388,650	1.68%	589.65
66. 2G	3,539.73	1.29%	1,909,285	1.34%	539.39
67. 3G1	8,341.18	3.04%	5,121,515	3.60%	614.00
68. 3G	23,577.44	8.59%	13,916,380	9.77%	590.24
69. 4G1	37,143.19	13.53%	18,889,930	13.27%	508.57
70. 4G	170,152.47	61.97%	83,516,385	58.66%	490.83
71. Total	274,586.81	100.00%	142,379,265	100.00%	518.52
Irrigated Total					
	68,715.27	15.35%	203,251,635	42.12%	2,957.88
Dry Total					
	103,856.86	23.20%	136,708,820	28.33%	1,316.32
Grass Total					
	274,586.81	61.34%	142,379,265	29.51%	518.52
72. Waste	97.74	0.02%	2,445	0.00%	25.02
73. Other	377.67	0.08%	185,070	0.04%	490.03
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	447,634.35	100.00%	482,527,235	100.00%	1,077.95

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	68,715.27	203,251,635	68,715.27	203,251,635
77. Dry Land	0.00	0	0.00	0	103,856.86	136,708,820	103,856.86	136,708,820
78. Grass	33.10	16,220	0.00	0	274,553.71	142,363,045	274,586.81	142,379,265
79. Waste	0.00	0	0.00	0	97.74	2,445	97.74	2,445
80. Other	0.00	0	0.00	0	377.67	185,070	377.67	185,070
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	33.10	16,220	0.00	0	447,601.25	482,511,015	447,634.35	482,527,235

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	68,715.27	15.35%	203,251,635	42.12%	2,957.88
Dry Land	103,856.86	23.20%	136,708,820	28.33%	1,316.32
Grass	274,586.81	61.34%	142,379,265	29.51%	518.52
Waste	97.74	0.02%	2,445	0.00%	25.02
Other	377.67	0.08%	185,070	0.04%	490.03
Exempt	0.00	0.00%	0	0.00%	0.00
Total	447,634.35	100.00%	482,527,235	100.00%	1,077.95

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	26	40,590	34	54,245	34	590,975	60	685,810	0
83.2 Hayes Center	19	41,045	115	228,195	118	5,498,280	137	5,767,520	50,515
83.3 Palisade	1	840	10	21,915	10	342,050	11	364,805	840
83.4 Rural	44	185,115	41	123,150	57	3,693,980	101	4,002,245	520
84 Residential Total	90	267,590	200	427,505	219	10,125,285	309	10,820,380	51,875

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	6,350	9	15,095	10	436,690	16	458,135	0
85.2	Hayes Center	4	7,480	30	76,915	31	1,617,835	35	1,702,230	0
85.3	Palisade	1	720	0	0	0	0	1	720	0
85.4	Rural	1	1,040	1	6,175	1	76,120	2	83,335	0
86	Commercial Total	12	15,590	40	98,185	42	2,130,645	54	2,244,420	0

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	90.47	0.03%	44,330	0.03%	490.00
88. 1G	22,432.50	8.67%	10,992,095	8.67%	490.01
89. 2G1	3,227.11	1.25%	1,581,295	1.25%	490.00
90. 2G	3,182.99	1.23%	1,559,685	1.23%	490.01
91. 3G1	6,092.71	2.35%	2,985,440	2.35%	490.00
92. 3G	18,439.69	7.13%	9,035,480	7.13%	490.00
93. 4G1	35,501.17	13.72%	17,395,665	13.72%	490.00
94. 4G	169,815.41	65.62%	83,209,660	65.62%	490.00
95. Total	258,782.05	100.00%	126,803,650	100.00%	490.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	5,258.89	33.27%	5,600,695	35.96%	1,065.00
98. 2C1	823.83	5.21%	807,355	5.18%	980.00
99. 2C	356.74	2.26%	349,600	2.24%	979.99
100. 3C1	2,248.47	14.23%	2,136,075	13.71%	950.01
101. 3C	5,137.75	32.51%	4,880,900	31.34%	950.01
102. 4C1	1,642.02	10.39%	1,494,265	9.59%	910.02
103. 4C	337.06	2.13%	306,725	1.97%	910.00
104. Total	15,804.76	100.00%	15,575,615	100.00%	985.50
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	258,782.05	94.24%	126,803,650	89.06%	490.00
CRP Total	15,804.76	5.76%	15,575,615	10.94%	985.50
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	274,586.81	100.00%	142,379,265	100.00%	518.52

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

43 Hayes

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	10,809,705	10,820,380	10,675	0.10%	51,875	-0.38%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	16,469,860	16,697,790	227,930	1.38%	87,790	0.85%
04. Total Residential (sum lines 1-3)	27,279,565	27,518,170	238,605	0.87%	139,665	0.36%
05. Commercial	2,239,965	2,244,420	4,455	0.20%	0	0.20%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	2,239,965	2,244,420	4,455	0.20%	0	0.20%
08. Ag-Farmsite Land, Outbuildings	13,939,330	13,994,865	55,535	0.40%	376,435	-2.30%
09. Minerals	816,160	471,660	-344,500	-42.21	0	-42.21%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	14,755,490	14,466,525	-288,965	-1.96%	376,435	-4.51%
12. Irrigated	209,523,810	203,251,635	-6,272,175	-2.99%		
13. Dryland	144,099,135	136,708,820	-7,390,315	-5.13%		
14. Grassland	139,523,965	142,379,265	2,855,300	2.05%		
15. Wasteland	9,761	2,445	-7,316	-74.95%		
16. Other Agland	133,610	185,070	51,460	38.52%		
17. Total Agricultural Land	493,290,281	482,527,235	-10,763,046	-2.18%		
18. Total Value of all Real Property (Locally Assessed)	537,565,301	526,756,350	-10,808,951	-2.01%	516,100	-2.11%

2017 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:
	\$104,865
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$6,000
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:
	\$14,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	\$82,865
13.	Amount of last year's assessor's budget not used:
	\$ 13,016

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS PC V2
2.	CAMA software:
	MIPS PC V2
3.	Are cadastral maps currently being used?
	They are sometimes used but no longer maintained.
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.hayes.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The assessor and staff
8.	Personal Property software:
	MIPS PC V2

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
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:
	GIS Workshop, Inc
3.	Other services:
	n/a

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, Pritchard & Abbott
2.	If so, is the appraisal or listing service performed under contract?
	The county has a contract with Pritchard & Abbott
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.

2017 Residential Assessment Survey for Hayes County

1.	Valuation data collection done by:																												
	The assessor and deputy assessor																												
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</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;">02</td> <td>Hamlet/Palisade - very small communities without an organized market/</td> </tr> <tr> <td style="text-align: center;">04</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</td> <td>Agricultural Homes and Outbuildings</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.	02	Hamlet/Palisade - very small communities without an organized market/	04	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.	Ag	Agricultural Homes and Outbuildings															
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																												
01	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.																												
02	Hamlet/Palisade - very small communities without an organized market/																												
04	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.																												
Ag	Agricultural Homes and Outbuildings																												
3.	List and describe the approach(es) used to estimate the market value of residential properties.																												
	Only the cost approach is used																												
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?																												
	Yes, depreciation tables are developed using local market information.																												
5.	Are individual depreciation tables developed for each valuation grouping?																												
	Yes																												
6.	Describe the methodology used to determine the residential lot values?																												
	Sales studies are conducted and values are applied by the square foot.																												
7.	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 in.																												
8.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">02</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">04</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2014-2015</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2014-2015</td> </tr> </tbody> </table>				<u>Valuation Grouping</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>	01	2016	2013	2016	2014	02	2016	2013	2016	2014	04	2016	2013	2016	2014-2015	Ag	2016	2013	2016	2014-2015
<u>Valuation Grouping</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>																									
01	2016	2013	2016	2014																									
02	2016	2013	2016	2014																									
04	2016	2013	2016	2014-2015																									
Ag	2016	2013	2016	2014-2015																									

2017 Commercial Assessment Survey for Hayes County

1.	Valuation data collection done by:				
	The assessor and deputy assessor				
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>			
	01	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.				
	Primarily the cost approach is relied upon, when possible the income approach is developed and considered.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	Since there are so few commercial properties in the county, market analysis is difficult; therefore, all properties are valued using the cost approach with depreciation applied based on the age and condition of the property.				
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?				
	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 grouping?				
	n/a				
6.	Describe the methodology used to determine the commercial lot values.				
	Sales studies are conducted and values are applied by the square foot.				
7.	<u>Valuation Grouping</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>
	01	2012	2011	2009	2014

2017 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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="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;">2012</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.	2012
<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.	2012						
	Soil conversion was implemented; there were very few changes.							
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 less than 20 acres are reviewed for land use.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Farm home sites and rural residential home sites are valued the same.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	n/a							

**2016 Plan of Assessment for Hayes County
Assessment Years 2017, 2018, and 2019
July 31, 2016**

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 2016 County Abstract, Hayes County consists of the following real property types:

	Parcels	Land Value	Improvement Value	Total Value	% Value
Residential/Rec	273	\$ 670,305.00	\$ 10,435,147.00	\$ 11,105,452.00	2.06
Commercial/Ind	54	\$ 113,860.00	\$ 2,125,515.00	\$ 2,239,375.00	00.40
Agricultural	2051	\$ 495,643,796.00	\$ 28,122,920.00	\$ 523,766,716.00	97.37
Mineral	18	\$ -	\$ -	\$ 816,160.00	00.17
Total	2384	\$ 496,427,961.00	\$ 40,683,582.00	\$ 537,927,703.00	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 also hold the office of 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, 2018 will be met by all office personnel currently holding an assessor certificate.

Budget

The office of the Clerk/Assessor encompasses the following five offices: County Clerk, Register of Deeds, County Assessor, Election Commissioner, and Clerk of District Court. The Assessor's budget is sufficient to cover the upcoming expenses of office operation.

2016-2017 Proposed Budget

Salaries	\$82,000.00
Office Operation & Misc	\$14,500.00
Office Equip & Supply & Training	\$3,000.00
Pickup appraisal work	\$5,395.00
	<hr/>
	\$104,895.00

Hardware and Software:

Hayes County uses MIPs CAMA and Administrative software for parcel record keeping. GIS Workshop is used to map land use and soil type. This system will replace the need to update the current cadastral maps. Three new computers, with required hardware specifications to run GIS workshop and maps, were purchased in 2014.

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, electronically and 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 uses 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 will implement 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 accepted in the office from February 1st through June 30 of each year. Letters containing pre-printed applications are sent to the previous years' applicants. When returned, they are verified that the applicant is owner/occupant. Applications along with an income statement are forwarded to the Nebraska Department of Revenue by August 1st 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 for use on the following year personal property return of the new owner. 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 have begun using 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 2016

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 2016 Reports and Opinions of the Property Tax Administrator.

Property Class	Median
Residential	100
Commercial	100
Agriculture	70

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 Trusts owning Ag land in Hayes County
 - * 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. Prepare tax statements for the county treasurer.
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 2017

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 the public education process. Review of land and acre use will be completed with GIS Workshop aerial maps.

Residential and Commercial: Residential and commercial parcels will be review 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.

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 and personal property. Hayes County will comply with the systematic inspection and review requirements of §77-1311.03. A physical inspection and a GIS review of Township 5-N will be completed this year.

Assessment Actions Planned for Assessment Year 2018

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 2019

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 (i.e., 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

GIS maps will continue to be refined. GIS maps will be reviewed by landowners in the office or will be printed and mailed to landowners. Landowners will be requested to review the maps and visit our office with any questions.

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.

Respectfully Submitted:

Susan Messersmith
Hayes County Assessor
7/24/16