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## 2011 Commission Summary for Hayes County

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### Residential Real Property - Current

Number of Sales	13	Median	98.83
Total Sales Price	\$486,300	Mean	102.02
Total Adj. Sales Price	\$486,300	Wgt. Mean	98.99
Total Assessed Value	\$481,376	Average Assessed Value of the Base	\$32,621
Avg. Adj. Sales Price	\$37,408	Avg. Assessed Value	\$37,029

### Confidence Interval - Current

95% Median C.I	92.49 to 101.25
95% Mean C.I	87.97 to 110.01
95% Wgt. Mean C.I	87.58 to 116.46
% of Value of the Class of all Real Property Value in the County	3.61
% of Records Sold in the Study Period	4.83
% of Value Sold in the Study Period	5.49

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	12	98	98
2009	12	95	95
2008	15	98	98
2007	13	96	96

## 2011 Commission Summary for Hayes County

### Commercial Real Property - Current

Number of Sales	8	Median	99.32
Total Sales Price	\$259,327	Mean	112.00
Total Adj. Sales Price	\$229,327	Wgt. Mean	102.20
Total Assessed Value	\$234,380	Average Assessed Value of the Base	\$40,987
Avg. Adj. Sales Price	\$28,666	Avg. Assessed Value	\$29,298

### Confidence Interval - Current

95% Median C.I	66.48 to 241.71
95% Mean C.I	67.13 to 156.87
95% Wgt. Mean C.I	90.26 to 114.15
% of Value of the Class of all Real Property Value in the County	0.86
% of Records Sold in the Study Period	15.69
% of Value Sold in the Study Period	11.21

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	5	100	96
2009	6	100	98
2008	6	97	97
2007	9	100	53



## 2011 Opinions of the Property Tax Administrator for Hayes County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>99</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>*NEI</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment 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 11th day of April, 2011.



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Ruth A. Sorensen  
Property Tax Administrator



## **2011 Residential Assessment Actions for Hayes County**

Minor changes were made to the residential property class in Hayes County. The effective age of the residential homes were updated in the CAMA MIPS system which had little value change for 2011. A new complete appraisal was applied in 2008 and new depreciation tables used in 2010. The annual maintenance and pickup work was timely completed by the Assessor and Deputy Assessor. The Villages of Hayes Center, Hamlet and small portion of Palisade show very little growth activity in the residential valuation base.

## 2011 Residential Assessment Survey for Hayes County

1.	<b>Valuation data collection done by:</b>	
	The Assessor and Rexroth Appraisal Services	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Hayes Center serves as the sole corporate municipality and is the Co. seat for Hayes County. It is located near the middle of the County where the only school system, majority residential base, and services are located.
	02	Only one street, on the north edge of the Village of Palisade is located within Hayes County. The remainder of Palisade is within Hitchcock County. This separated street is comparable to the residential properties within the Hitchcock County boundaries for Palisade.
	03	Hamlet is located in the southwest portion of the county along Hwy 6 where no services are located except a grain elevator. This Village is unincorporated and has a small amount of residents, approximately 50.
	04	The rural valuation grouping outside the Villages encompasses an estimated 25 square mile radius where the agricultural living is favored but with one paved highway for transportation.
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	Cost Approach	
4.	<b>When was the last lot value study completed?</b>	
	2010	
5.	<b>Describe the methodology used to determine the residential lot values.</b>	
	Sales Comparison or market data	
6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>	
	December/2006	
7.	<b>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?</b>	
	The County develops the depreciation tables based on the local market information.	
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
9.	<b>How often does the County update the depreciation tables?</b>	
	As the market reflects changes in each valuation grouping	
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?</b>	

	Yes
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>
	After the Assessor conducts a sales review process and a physical inspection; a determination is made if the property would have sold for the same consideration as before the changes. A small improvement added or removed does not constitute a substantially changed sale.
12.	<b>Please provide any documents related to the policies or procedures used for the residential class of property.</b>
	Procedure manuals were reviewed and too large to attach to this survey

**43 Hayes**  
**RESIDENTIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 13  
Total Sales Price : 486,300  
Total Adj. Sales Price : 486,300  
Total Assessed Value : 481,376  
Avg. Adj. Sales Price : 37,408  
Avg. Assessed Value : 37,029

MEDIAN : 99  
WGT. MEAN : 99  
MEAN : 102  
COD : 13.64  
PRD : 103.06

COV : 23.42  
STD : 23.89  
Avg. Abs. Dev : 13.48  
MAX Sales Ratio : 152.67  
MIN Sales Ratio : 64.86

95% Median C.I. : 92.49 to 101.25  
95% Wgt. Mean C.I. : 87.97 to 110.01  
95% Mean C.I. : 87.58 to 116.46

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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>Qtrrs</u>											
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08	2	86.02	86.02	87.39	09.22	98.43	78.09	93.94	N/A	60,500	52,870
01-JAN-09 To 31-MAR-09	3	98.83	97.25	96.44	02.67	100.84	92.49	100.42	N/A	36,167	34,878
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09	2	100.56	100.56	100.75	00.69	99.81	99.87	101.25	N/A	46,900	47,253
01-OCT-09 To 31-DEC-09	3	148.05	133.15	135.22	12.14	98.47	98.74	152.67	N/A	19,500	26,368
01-JAN-10 To 31-MAR-10	2	98.56	98.56	99.09	00.57	99.47	98.00	99.11	N/A	43,250	42,858
01-APR-10 To 30-JUN-10	1	64.86	64.86	64.86	00.00	100.00	64.86	64.86	N/A	18,000	11,675
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	5	93.94	92.75	91.67	06.10	101.18	78.09	100.42	N/A	45,900	42,075
01-JUL-09 To 30-JUN-10	8	99.49	107.82	105.53	17.73	102.17	64.86	152.67	64.86 to 152.67	32,100	33,875
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	8	100.15	111.54	106.69	14.04	104.55	92.49	152.67	92.49 to 152.67	32,600	34,781
<u>ALL</u>	13	98.83	102.02	98.99	13.64	103.06	64.86	152.67	92.49 to 101.25	37,408	37,029

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	98.97	101.08	99.97	08.75	101.11	78.09	148.05	92.49 to 101.25	46,380	46,365
03	3	98.00	105.18	78.78	29.87	133.51	64.86	152.67	N/A	7,500	5,908
<u>ALL</u>	13	98.83	102.02	98.99	13.64	103.06	64.86	152.67	92.49 to 101.25	37,408	37,029

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	13	98.83	102.02	98.99	13.64	103.06	64.86	152.67	92.49 to 101.25	37,408	37,029
06											
07											
<u>ALL</u>	13	98.83	102.02	98.99	13.64	103.06	64.86	152.67	92.49 to 101.25	37,408	37,029

**43 Hayes**  
**RESIDENTIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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MEAN : 102  
COD : 13.64  
PRD : 103.06

COV : 23.42  
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MAX Sales Ratio : 152.67  
MIN Sales Ratio : 64.86

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95% Wgt. Mean C.I. : 87.97 to 110.01  
95% Mean C.I. : 87.58 to 116.46

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	2	125.34	125.34	134.44	21.81	93.23	98.00	152.67	N/A	2,250	3,025	
5000 TO 9999												
<u>Total \$</u>												
1 TO 9999	2	125.34	125.34	134.44	21.81	93.23	98.00	152.67	N/A	2,250	3,025	
10000 TO 29999	3	98.74	88.01	87.49	12.00	100.59	64.86	100.42	N/A	17,167	15,018	
30000 TO 59999	5	98.83	103.47	102.00	15.65	101.44	78.09	148.05	N/A	42,860	43,716	
60000 TO 99999	3	99.11	98.10	98.00	02.46	100.10	93.94	101.25	N/A	72,000	70,563	
100000 TO 149999												
150000 TO 249999												
250000 TO 499999												
500000 +												
<u>ALL</u>	13	98.83	102.02	98.99	13.64	103.06	64.86	152.67	92.49 to 101.25	37,408	37,029	



## 2011 Correlation Section for Hayes County

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### **A. Residential Real Property**

The statistical sample of 13 qualified residential sales in Hayes County is a typical amount shown for this property class. The assessor utilized over 62% of the total sales available for review. Historically the market for residential property includes 10 to 15 sales within the two year study period. The only reliable valuation grouping for measurement purposes can be found from Hayes Center or the primary Village within the County. Hayes Center has the only school system, bank, grocery store, tavern and serves as the County seat. The total population is approximately 225 residents.

The current assessor implemented a sales review procedure four years ago that includes mailed questionnaires to the buyers and sellers followed by a physical inspection when necessary. The county contracts Rexroth Appraisal Service to assist in the development of depreciation tables derived from the local market and listing.

The median and weighted mean measures of central tendency are identical and offer support of each other like the assessor location of Hayes Center. Each represent a level of value of 99 and no other subclass is determined to be reliable due to the unrepresented sample. The county completed a new appraisal for residential property in 2008 with new property record cards, photographs, costing and new depreciation. This has held constant with the slow residential market activity and the current assessment practices to keep proactive with the current conditions.

The assessment practices in Hayes County are known to be reliable for the residential class of property and are being treated in a uniform and proportionate manner. Based on the consideration of all available information, the level of value is determined to be 99% of market value for the residential class of property and no information is available to determine the subclasses are not valued within the acceptable range.

**2011 Correlation Section  
for Hayes County**

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**B. Analysis of Sales Verification**

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

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

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

## 2011 Correlation Section for Hayes County

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### C. Measures of Central Tendency

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

## 2011 Correlation Section for Hayes County

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### **D. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2011 Correlation Section  
for Hayes County**

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

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

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



## **2011 Commercial Assessment Actions for Hayes County**

The very few commercial sales include a total of only eight sales in Hayes County and minimal market data to support any changes for 2011. Hayes County completed a full appraisal for Commercial in 2008 and typically has very little activity with the county base having less than one percent growth in this property class. The County Assessor contracts Rexroth Appraisal Services to conduct the review and pickup work for any commercial value changes. No changes were supported in the overall class of commercial property.

## 2011 Commercial Assessment Survey for Hayes County

1.	<b>Valuation data collection done by:</b>	
	Assessor and Rexroth Appraisal Service	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Hayes Center serves as the only Corporate Village in the County with the only commercial base of local grocery store, bank, Co-op, processing plant and school system.
	02	Currently the one street in Palisade which is on the Hayes/Hitchcock County boundary has the swimming pool and no commercial industry.
	03	Hamlet is located in the southwest corner of the County where residents commute for services to Wauneta or Imperial. One grain elevator is the only commercial property base.
	04	The rural valuation grouping includes the small commercial base outside the Village limits.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Cost approach and income when data is available.	
4.	<b>When was the last lot value study completed?</b>	
	2009	
5.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Market Data	
6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>	
	July/2006	
7.	<b>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?</b>	
	The County develops depreciation tables based on the local market.	
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
9.	<b>How often does the County update the depreciation tables?</b>	
	As necessary to comply with the market trends	
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?</b>	
	Yes	
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>	
	After the Assessor conducts a sales review process and a physical inspection; a	

	determination is made if the property would have sold for the same consideration as before the changes. A small improvement added or removed does not constitute a substantially changed sale.
12.	<b>Please provide any documents related to the policies or procedures used for the commercial class of property.</b>
	Procedure manuals were reviewed and too large to attach to this survey.

**43 Hayes**  
**COMMERCIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 8  
Total Sales Price : 259,327  
Total Adj. Sales Price : 229,327  
Total Assessed Value : 234,380  
Avg. Adj. Sales Price : 28,666  
Avg. Assessed Value : 29,298

MEDIAN : 99  
WGT. MEAN : 102  
MEAN : 112  
COD : 24.09  
PRD : 109.59

COV : 47.91  
STD : 53.66  
Avg. Abs. Dev : 23.93  
MAX Sales Ratio : 241.71  
MIN Sales Ratio : 66.48

95% Median C.I. : 66.48 to 241.71  
95% Wgt. Mean C.I. : 90.26 to 114.15  
95% Mean C.I. : 67.13 to 156.87

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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-JUL-07 To 30-SEP-07	1	102.00	102.00	102.00	00.00	100.00	102.00	102.00	N/A	35,000	35,700
01-OCT-07 To 31-DEC-07	2	97.32	97.32	98.30	01.36	99.00	96.00	98.63	N/A	20,000	19,660
01-JAN-08 To 31-MAR-08											
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08	1	91.20	91.20	91.20	00.00	100.00	91.20	91.20	N/A	32,500	29,640
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09	1	241.71	241.71	241.71	00.00	100.00	241.71	241.71	N/A	7,000	16,920
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09	1	66.48	66.48	66.48	00.00	100.00	66.48	66.48	N/A	6,047	4,020
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	2	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	54,390	54,390
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	3	98.63	98.88	100.03	02.03	98.85	96.00	102.00	N/A	25,000	25,007
01-JUL-08 To 30-JUN-09	2	166.46	166.46	117.87	45.21	141.22	91.20	241.71	N/A	19,750	23,280
01-JUL-09 To 30-JUN-10	3	100.00	88.83	98.23	11.17	90.43	66.48	100.00	N/A	38,276	37,600
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	1	91.20	91.20	91.20	00.00	100.00	91.20	91.20	N/A	32,500	29,640
01-JAN-09 To 31-DEC-09	2	154.10	154.10	160.50	56.86	96.01	66.48	241.71	N/A	6,524	10,470
<u>ALL</u>	8	99.32	112.00	102.20	24.09	109.59	66.48	241.71	66.48 to 241.71	28,666	29,298

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	97.32	116.00	104.19	32.31	111.34	66.48	241.71	66.48 to 241.71	20,091	20,933
04	2	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	54,390	54,390
<u>ALL</u>	8	99.32	112.00	102.20	24.09	109.59	66.48	241.71	66.48 to 241.71	28,666	29,298

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	8	99.32	112.00	102.20	24.09	109.59	66.48	241.71	66.48 to 241.71	28,666	29,298
04											
<u>ALL</u>	8	99.32	112.00	102.20	24.09	109.59	66.48	241.71	66.48 to 241.71	28,666	29,298

**43 Hayes**  
**COMMERCIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 8  
Total Sales Price : 259,327  
Total Adj. Sales Price : 229,327  
Total Assessed Value : 234,380  
Avg. Adj. Sales Price : 28,666  
Avg. Assessed Value : 29,298

MEDIAN : 99  
WGT. MEAN : 102  
MEAN : 112  
COD : 24.09  
PRD : 109.59

COV : 47.91  
STD : 53.66  
Avg. Abs. Dev : 23.93  
MAX Sales Ratio : 241.71  
MIN Sales Ratio : 66.48

95% Median C.I. : 66.48 to 241.71  
95% Wgt. Mean C.I. : 90.26 to 114.15  
95% Mean C.I. : 67.13 to 156.87

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<b>Low \$</b>												
1 TO 4999												
5000 TO 9999	3	96.00	134.73	142.63	60.84	94.46	66.48	241.71	N/A	6,016	8,580	
<b>Total \$</b>												
1 TO 9999	3	96.00	134.73	142.63	60.84	94.46	66.48	241.71	N/A	6,016	8,580	
10000 TO 29999												
30000 TO 59999	3	98.63	96.61	97.04	02.97	99.56	91.20	100.00	N/A	37,652	36,538	
60000 TO 99999	2	101.00	101.00	100.71	00.99	100.29	100.00	102.00	N/A	49,163	49,513	
100000 TO 149999												
150000 TO 249999												
250000 TO 499999												
500000 +												
<b>ALL</b>	<b>8</b>	<b>99.32</b>	<b>112.00</b>	<b>102.20</b>	<b>24.09</b>	<b>109.59</b>	<b>66.48</b>	<b>241.71</b>	<b>66.48 to 241.71</b>	<b>28,666</b>	<b>29,298</b>	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	7	100.00	114.97	104.02	26.09	110.53	66.48	241.71	66.48 to 241.71	28,118	29,249	
47	1	91.20	91.20	91.20	00.00	100.00	91.20	91.20	N/A	32,500	29,640	
<b>ALL</b>	<b>8</b>	<b>99.32</b>	<b>112.00</b>	<b>102.20</b>	<b>24.09</b>	<b>109.59</b>	<b>66.48</b>	<b>241.71</b>	<b>66.48 to 241.71</b>	<b>28,666</b>	<b>29,298</b>	



**2011 Correlation Section  
for Hayes County**

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**A. Commerical Real Property**

The commercial class of property in Hayes County represents less than one percent of the total value. Only 8 out of 13 total sales are qualified and used for a sample to measure statistics. The assessor conducts a review of all the sold properties and inspects the parcels for accurate property record card data. In 2008 the county completed new values based on a countywide appraisal through a certified appraiser. New record cards were made with new costing and depreciation tables used from local market information when available. Each year the assessor monitors any new market activity for changes that would improve the quality of assessments.

When reviewing the makeup of the eight commercial sales, the occupancy type of each was not proportionate to the county base. Only two of the sales are open businesses, one meat processing plant and one tavern in Hayes Center. Two of the eight sales resold and are included in the sample twice. One is a small Dairy Queen that is no longer in business and one is a vacant lot.

Although the calculated median from 8 sales is 99%; the sample of sold properties are not in proportionate to the County population of commercial property. The makeup of the 8 sales is not reliable for measurement purposes.

Based on the consideration of all available information, the level of value is undetermined for the commercial class of property and there is no non-binding recommendation for Hayes County.

**2011 Correlation Section  
for Hayes County**

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**B. Analysis of Sales Verification**

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

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

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

## 2011 Correlation Section for Hayes County

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### C. Measures of Central Tendency

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

## 2011 Correlation Section for Hayes County

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### **D. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2011 Correlation Section  
for Hayes County**

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

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

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



## **2011 Agricultural Assessment Actions for Hayes County**

The Hayes County Assessor has closely monitored the agricultural sales within Hayes County and the surrounding areas before setting the 2011 land values. Recent market factors have shown the agricultural land increasing for all land uses. Hayes County, Hitchcock, Frontier and Red Willow are all located in the Middle Republican NRD area where water brokers and realtors are marketing the high commodity of water rights. This has caused the irrigated subclasses to increase at a higher rate than dry or grass land.

Irrigated subclasses increased \$100-\$130 whereas dry subclasses supported raises between \$20-\$45 per acre. The demand for grass with the strong cattle and corn markets supported the \$25 per acre increase for each LCG in 2011. The County Assessor made the increases in the land values which improved the equalization in the property class and also shown the acceptable assessment actions made in Hayes County for 2011.

## 2011 Agricultural Assessment Survey for Hayes County

1.	<b>Valuation data collection done by:</b>	
	The Assessor and Rexroth Appraisal Service	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<b>Market Area</b>	<b>Description of unique characteristics</b>
	01	There are no apparent characteristic differences throughout the county. Hayes County is comprised of 50-60% grass. There are limited parcels or sales of a majority of a certain land class. The water issues within the Middle Republican NRD have created uncertainty with the income potential with irrigable property. The assessor continually gathers information to determine the effect on the value due to the characteristics of all land uses.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	Minimally improved agricultural sales are mapped, reviewed and monitored for any specific characteristics.	
4.	<b>Describe the process used to identify and value rural residential land and recreational land in the county.</b>	
	By the actual use of the entire parcel	
5.	<b>Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?</b>	
	Yes	
6.	<b>What land characteristics are used to assign differences in assessed values?</b>	
	By the land use and comparable sales data	
7.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	The County is near the implementation of GIS, along with FSA maps, NRD information, physical inspections, and well registration lists.	
8.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	There are no current identifiable influences of non-agricultural characteristics.	
9.	<b>Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>	
	No	
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?</b>	
	Yes	
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>	
	After the Assessor conducts a sales review process and a physical inspection; a determination is made if the property would have sold for the same consideration as before the changes. A small improvement added or removed does not constitute a	

	substantially changed sale.
12.	<b>Please provide any documents related to the policies or procedures used for the agricultural class of property.</b>
	Procedure manuals were reviewed and too large to attach to this survey.

43 Hayes

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

AGRICULTURAL - BASE STAT

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 44  
 Total Sales Price : 15,362,697  
 Total Adj. Sales Price : 14,850,347  
 Total Assessed Value : 9,515,345  
 Avg. Adj. Sales Price : 337,508  
 Avg. Assessed Value : 216,258

MEDIAN : 75  
 WGT. MEAN : 64  
 MEAN : 76  
 COD : 20.00  
 PRD : 118.62

COV : 32.14  
 STD : 24.43  
 Avg. Abs. Dev : 15.05  
 MAX Sales Ratio : 171.93  
 MIN Sales Ratio : 22.69

95% Median C.I. : 66.16 to 79.48  
 95% Wgt. Mean C.I. : 55.24 to 72.91  
 95% Mean C.I. : 68.78 to 83.22

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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-JUL-07 To 30-SEP-07	3	111.62	113.97	107.83	20.13	105.69	81.44	148.86	N/A	175,667	189,415
01-OCT-07 To 31-DEC-07	2	75.74	75.74	75.64	04.94	100.13	72.00	79.48	N/A	146,250	110,630
01-JAN-08 To 31-MAR-08	5	76.58	75.92	74.80	05.14	101.50	65.51	83.64	N/A	419,200	313,581
01-APR-08 To 30-JUN-08	4	67.46	69.03	68.36	12.38	100.98	57.46	83.74	N/A	436,788	298,604
01-JUL-08 To 30-SEP-08	2	86.57	86.57	86.58	05.30	99.99	81.98	91.16	N/A	69,750	60,393
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09	2	61.70	61.70	49.37	21.86	124.97	48.21	75.19	N/A	1,095,920	541,010
01-APR-09 To 30-JUN-09	5	66.16	68.65	67.58	10.88	101.58	55.44	81.21	N/A	256,278	173,195
01-JUL-09 To 30-SEP-09	7	75.34	72.41	70.73	11.53	102.38	48.98	91.05	48.98 to 91.05	219,081	154,966
01-OCT-09 To 31-DEC-09	6	64.36	67.91	61.28	14.78	110.82	57.22	83.29	57.22 to 83.29	333,667	204,483
01-JAN-10 To 31-MAR-10	3	57.44	84.02	43.56	86.61	192.88	22.69	171.93	N/A	740,000	322,330
01-APR-10 To 30-JUN-10	5	68.19	77.76	75.19	21.87	103.42	57.30	114.53	N/A	163,880	123,218
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	14	77.15	82.08	76.18	17.03	107.74	57.46	148.86	65.51 to 83.74	333,046	253,702
01-JUL-08 To 30-JUN-09	9	75.19	71.09	57.26	14.00	124.15	48.21	91.16	55.44 to 81.98	401,414	229,864
01-JUL-09 To 30-JUN-10	21	69.00	74.06	59.24	25.04	125.02	22.69	171.93	58.28 to 79.98	313,094	185,464
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	11	76.58	75.35	72.39	10.00	104.09	57.46	91.16	63.90 to 83.74	362,059	262,100
01-JAN-09 To 31-DEC-09	20	69.60	69.05	60.78	13.82	113.61	48.21	91.05	59.71 to 77.49	350,440	212,983
<u>ALL</u>	44	75.26	76.00	64.07	20.00	118.62	22.69	171.93	66.16 to 79.48	337,508	216,258

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	44	75.26	76.00	64.07	20.00	118.62	22.69	171.93	66.16 to 79.48	337,508	216,258
<u>ALL</u>	44	75.26	76.00	64.07	20.00	118.62	22.69	171.93	66.16 to 79.48	337,508	216,258

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	3	81.98	76.19	65.78	14.53	115.83	55.44	91.16	N/A	140,033	92,115
1	3	81.98	76.19	65.78	14.53	115.83	55.44	91.16	N/A	140,033	92,115
<u>Grass</u>											
County	5	70.20	73.07	75.85	08.82	96.33	63.90	91.05	N/A	166,313	126,155
1	5	70.20	73.07	75.85	08.82	96.33	63.90	91.05	N/A	166,313	126,155
<u>ALL</u>	44	75.26	76.00	64.07	20.00	118.62	22.69	171.93	66.16 to 79.48	337,508	216,258

43 Hayes

AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 44  
 Total Sales Price : 15,362,697  
 Total Adj. Sales Price : 14,850,347  
 Total Assessed Value : 9,515,345  
 Avg. Adj. Sales Price : 337,508  
 Avg. Assessed Value : 216,258

MEDIAN : 75  
 WGT. MEAN : 64  
 MEAN : 76  
 COD : 20.00  
 PRD : 118.62

COV : 32.14  
 STD : 24.43  
 Avg. Abs. Dev : 15.05  
 MAX Sales Ratio : 171.93  
 MIN Sales Ratio : 22.69

95% Median C.I. : 66.16 to 79.48  
 95% Wgt. Mean C.I. : 55.24 to 72.91  
 95% Mean C.I. : 68.78 to 83.22

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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
<b>Irrigated</b>											
County	14	70.53	80.33	68.69	30.34	116.95	48.98	171.93	57.44 to 111.62	345,429	237,263
1	14	70.53	80.33	68.69	30.34	116.95	48.98	171.93	57.44 to 111.62	345,429	237,263
<b>Dry</b>											
County	7	75.19	72.79	67.53	13.47	107.79	55.44	91.16	55.44 to 91.16	118,920	80,311
1	7	75.19	72.79	67.53	13.47	107.79	55.44	91.16	55.44 to 91.16	118,920	80,311
<b>Grass</b>											
County	6	70.61	72.73	74.63	07.51	97.45	63.90	91.05	63.90 to 91.05	185,261	138,269
1	6	70.61	72.73	74.63	07.51	97.45	63.90	91.05	63.90 to 91.05	185,261	138,269
<b>ALL</b>	<b>44</b>	<b>75.26</b>	<b>76.00</b>	<b>64.07</b>	<b>20.00</b>	<b>118.62</b>	<b>22.69</b>	<b>171.93</b>	<b>66.16 to 79.48</b>	<b>337,508</b>	<b>216,258</b>

**43 Hayes**  
**AGRICULTURAL - RANDOM INCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 62  
 Total Sales Price : 20,087,629  
 Total Adj. Sales Price : 19,575,279  
 Total Assessed Value : 12,648,017  
 Avg. Adj. Sales Price : 315,730  
 Avg. Assessed Value : 204,000

MEDIAN : 72  
 WGT. MEAN : 65  
 MEAN : 75  
 COD : 19.08  
 PRD : 115.59

COV : 29.47  
 STD : 22.01  
 Avg. Abs. Dev : 13.79  
 MAX Sales Ratio : 171.93  
 MIN Sales Ratio : 22.69

95% Median C.I. : 68.19 to 77.49  
 95% Wgt. Mean C.I. : 57.42 to 71.80  
 95% Mean C.I. : 69.20 to 80.16

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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-JUL-07 To 30-SEP-07	4	101.50	108.32	103.47	21.60	104.69	81.44	148.86	N/A	179,250	185,464
01-OCT-07 To 31-DEC-07	4	82.63	82.90	83.56	08.67	99.21	72.00	94.35	N/A	160,425	134,053
01-JAN-08 To 31-MAR-08	7	76.13	75.22	74.48	04.78	100.99	65.51	83.64	65.51 to 83.64	338,574	252,181
01-APR-08 To 30-JUN-08	5	63.90	66.48	63.33	12.83	104.97	56.31	83.74	N/A	599,540	379,716
01-JUL-08 To 30-SEP-08	2	86.57	86.57	86.58	05.30	99.99	81.98	91.16	N/A	69,750	60,393
01-OCT-08 To 31-DEC-08	2	57.08	57.08	57.10	16.96	99.96	47.40	66.76	N/A	223,650	127,696
01-JAN-09 To 31-MAR-09	6	72.17	64.86	53.27	17.46	121.76	36.78	84.64	36.78 to 84.64	493,140	262,687
01-APR-09 To 30-JUN-09	8	67.87	69.06	68.05	09.40	101.48	55.44	81.21	55.44 to 81.21	319,799	217,620
01-JUL-09 To 30-SEP-09	7	75.34	72.41	70.73	11.53	102.38	48.98	91.05	48.98 to 91.05	219,081	154,966
01-OCT-09 To 31-DEC-09	6	64.36	67.91	61.28	14.78	110.82	57.22	83.29	57.22 to 83.29	333,667	204,483
01-JAN-10 To 31-MAR-10	3	57.44	84.02	43.56	86.61	192.88	22.69	171.93	N/A	740,000	322,330
01-APR-10 To 30-JUN-10	8	69.16	76.37	74.22	16.92	102.90	57.30	114.53	57.30 to 114.53	123,658	91,775
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	20	77.15	81.19	73.47	16.34	110.51	56.31	148.86	71.55 to 83.74	336,321	247,096
01-JUL-08 To 30-JUN-09	18	70.68	68.27	60.51	14.94	112.82	36.78	91.16	64.01 to 75.60	339,113	205,181
01-JUL-09 To 30-JUN-10	24	69.56	74.06	59.50	22.83	124.47	22.69	171.93	59.71 to 79.98	281,035	167,202
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	16	73.48	71.64	67.85	12.45	105.59	47.40	91.16	63.90 to 81.98	372,158	252,501
01-JAN-09 To 31-DEC-09	27	70.20	68.74	62.18	13.53	110.55	36.78	91.05	64.01 to 75.60	335,289	208,472
<u>ALL</u>	62	72.28	74.68	64.61	19.08	115.59	22.69	171.93	68.19 to 77.49	315,730	204,000

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	62	72.28	74.68	64.61	19.08	115.59	22.69	171.93	68.19 to 77.49	315,730	204,000
<u>ALL</u>	62	72.28	74.68	64.61	19.08	115.59	22.69	171.93	68.19 to 77.49	315,730	204,000

**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	3	81.98	76.19	65.78	14.53	115.83	55.44	91.16	N/A	140,033	92,115
1	3	81.98	76.19	65.78	14.53	115.83	55.44	91.16	N/A	140,033	92,115
<u>Grass</u>											
County	17	71.78	73.16	72.67	11.63	100.67	36.78	94.35	67.50 to 84.59	152,732	110,989
1	17	71.78	73.16	72.67	11.63	100.67	36.78	94.35	67.50 to 84.59	152,732	110,989
<u>ALL</u>	62	72.28	74.68	64.61	19.08	115.59	22.69	171.93	68.19 to 77.49	315,730	204,000

43 Hayes

AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 62  
 Total Sales Price : 20,087,629  
 Total Adj. Sales Price : 19,575,279  
 Total Assessed Value : 12,648,017  
 Avg. Adj. Sales Price : 315,730  
 Avg. Assessed Value : 204,000

MEDIAN : 72  
 WGT. MEAN : 65  
 MEAN : 75  
 COD : 19.08  
 PRD : 115.59

COV : 29.47  
 STD : 22.01  
 Avg. Abs. Dev : 13.79  
 MAX Sales Ratio : 171.93  
 MIN Sales Ratio : 22.69

95% Median C.I. : 68.19 to 77.49  
 95% Wgt. Mean C.I. : 57.42 to 71.80  
 95% Mean C.I. : 69.20 to 80.16

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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
<b>Irrigated</b>											
County	14	70.53	80.33	68.69	30.34	116.95	48.98	171.93	57.44 to 111.62	345,429	237,263
1	14	70.53	80.33	68.69	30.34	116.95	48.98	171.93	57.44 to 111.62	345,429	237,263
<b>Dry</b>											
County	7	75.19	72.79	67.53	13.47	107.79	55.44	91.16	55.44 to 91.16	118,920	80,311
1	7	75.19	72.79	67.53	13.47	107.79	55.44	91.16	55.44 to 91.16	118,920	80,311
<b>Grass</b>											
County	20	71.28	71.75	67.29	11.60	106.63	36.78	94.35	67.50 to 75.40	226,063	152,109
1	20	71.28	71.75	67.29	11.60	106.63	36.78	94.35	67.50 to 75.40	226,063	152,109
<b>ALL</b>	<b>62</b>	<b>72.28</b>	<b>74.68</b>	<b>64.61</b>	<b>19.08</b>	<b>115.59</b>	<b>22.69</b>	<b>171.93</b>	<b>68.19 to 77.49</b>	<b>315,730</b>	<b>204,000</b>

43 Hayes

AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 68  
 Total Sales Price : 22,179,162  
 Total Adj. Sales Price : 21,616,812  
 Total Assessed Value : 13,966,369  
 Avg. Adj. Sales Price : 317,894  
 Avg. Assessed Value : 205,388

MEDIAN : 71  
 WGT. MEAN : 65  
 MEAN : 74  
 COD : 18.67  
 PRD : 114.08

COV : 29.21  
 STD : 21.53  
 Avg. Abs. Dev : 13.26  
 MAX Sales Ratio : 171.93  
 MIN Sales Ratio : 22.69

95% Median C.I. : 67.63 to 75.60  
 95% Wgt. Mean C.I. : 57.96 to 71.26  
 95% Mean C.I. : 68.59 to 78.83

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DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-JUL-07 To 30-SEP-07	5	81.44	96.06	96.28	29.99	99.77	67.38	148.86	N/A	150,380	144,791
01-OCT-07 To 31-DEC-07	7	75.67	80.84	77.93	12.33	103.73	68.70	112.51	68.70 to 112.51	178,511	139,116
01-JAN-08 To 31-MAR-08	6	76.36	73.72	73.40	07.32	100.44	62.74	83.64	62.74 to 83.64	395,333	290,178
01-APR-08 To 30-JUN-08	7	63.90	66.63	64.43	11.58	103.41	56.31	83.74	56.31 to 83.74	547,989	353,080
01-JUL-08 To 30-SEP-08	2	86.57	86.57	86.58	05.30	99.99	81.98	91.16	N/A	69,750	60,393
01-OCT-08 To 31-DEC-08	1	47.40	47.40	47.40	00.00	100.00	47.40	47.40	N/A	223,300	105,854
01-JAN-09 To 31-MAR-09	6	70.09	64.76	54.30	18.12	119.26	40.34	84.64	40.34 to 84.64	539,400	292,879
01-APR-09 To 30-JUN-09	9	66.16	66.93	67.08	11.29	99.78	49.92	81.21	55.44 to 75.60	300,377	201,483
01-JUL-09 To 30-SEP-09	8	72.77	71.90	70.27	11.67	102.32	48.98	91.05	48.98 to 91.05	236,696	166,328
01-OCT-09 To 31-DEC-09	6	64.36	67.91	61.28	14.78	110.82	57.22	83.29	57.22 to 83.29	333,667	204,483
01-JAN-10 To 31-MAR-10	3	57.44	84.02	43.56	86.61	192.88	22.69	171.93	N/A	740,000	322,330
01-APR-10 To 30-JUN-10	8	69.16	76.37	74.22	16.92	102.90	57.30	114.53	57.30 to 114.53	123,658	91,775
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	25	72.41	78.19	72.00	16.78	108.60	56.31	148.86	68.70 to 79.48	328,376	236,416
01-JUL-08 To 30-JUN-09	18	68.61	67.30	60.25	16.44	111.70	40.34	91.16	55.44 to 75.60	350,144	210,959
01-JUL-09 To 30-JUN-10	25	69.00	73.83	59.94	22.13	123.17	22.69	171.93	65.71 to 77.64	284,193	170,348
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	16	71.71	70.58	67.56	13.72	104.47	47.40	91.16	61.56 to 81.98	410,670	277,454
01-JAN-09 To 31-DEC-09	29	69.00	68.05	62.31	13.68	109.21	40.34	91.05	64.01 to 75.34	339,150	211,315
<u>ALL</u>	68	71.01	73.71	64.61	18.67	114.08	22.69	171.93	67.63 to 75.60	317,894	205,388

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	68	71.01	73.71	64.61	18.67	114.08	22.69	171.93	67.63 to 75.60	317,894	205,388
<u>ALL</u>	68	71.01	73.71	64.61	18.67	114.08	22.69	171.93	67.63 to 75.60	317,894	205,388

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	7	68.70	69.37	64.44	14.85	107.65	49.92	91.16	49.92 to 91.16	128,514	82,821
1	7	68.70	69.37	64.44	14.85	107.65	49.92	91.16	49.92 to 91.16	128,514	82,821
<u>Grass</u>											
County	10	71.10	73.57	74.66	07.86	98.54	63.90	91.05	67.50 to 84.59	125,843	93,961
1	10	71.10	73.57	74.66	07.86	98.54	63.90	91.05	67.50 to 84.59	125,843	93,961
<u>ALL</u>	68	71.01	73.71	64.61	18.67	114.08	22.69	171.93	67.63 to 75.60	317,894	205,388

**43 Hayes**  
**AGRICULTURAL - RANDOM EXCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 68  
 Total Sales Price : 22,179,162  
 Total Adj. Sales Price : 21,616,812  
 Total Assessed Value : 13,966,369  
 Avg. Adj. Sales Price : 317,894  
 Avg. Assessed Value : 205,388

MEDIAN : 71  
 WGT. MEAN : 65  
 MEAN : 74  
 COD : 18.67  
 PRD : 114.08

COV : 29.21  
 STD : 21.53  
 Avg. Abs. Dev : 13.26  
 MAX Sales Ratio : 171.93  
 MIN Sales Ratio : 22.69

95% Median C.I. : 67.63 to 75.60  
 95% Wgt. Mean C.I. : 57.96 to 71.26  
 95% Mean C.I. : 68.59 to 78.83

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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
<b>_____Irrigated_____</b>											
County	15	71.72	79.75	68.84	27.86	115.85	48.98	171.93	58.28 to 81.21	339,733	233,876
1	15	71.72	79.75	68.84	27.86	115.85	48.98	171.93	58.28 to 81.21	339,733	233,876
<b>_____Dry_____</b>											
County	13	69.00	67.89	64.36	15.10	105.48	40.34	91.16	55.44 to 79.48	146,044	94,000
1	13	69.00	67.89	64.36	15.10	105.48	40.34	91.16	55.44 to 79.48	146,044	94,000
<b>_____Grass_____</b>											
County	14	70.16	70.61	65.43	08.69	107.92	56.31	91.05	63.90 to 75.60	249,747	163,414
1	14	70.16	70.61	65.43	08.69	107.92	56.31	91.05	63.90 to 75.60	249,747	163,414
<b>_____ALL_____</b>											
	68	71.01	73.71	64.61	18.67	114.08	22.69	171.93	67.63 to 75.60	317,894	205,388



## 2011 Correlation Section for Hayes County

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### A. Agricultural Land

The strong increasing market for irrigable land within the Middle Republican Natural Resource District remains a large market factor within Hayes County and surrounding counties. Hayes and Hitchcock Counties serve as the western boundary of this geographic District. Current water restrictions placed by the NRD board allows the transfer of water allocation between counties in the Middle Republican River area. The numbers of sales are increasing as the restrictions become tighter for water allocation and all agricultural land available in the market has a short turnaround time in the market. It is evident that the Republican River area has identifiable economic factors such as a new occupational tax that creates market differences within the Middle Republican NRD to be isometric for irrigable land. Due to these water allocation rules in the NRD areas, Lincoln and Chase Counties do not have comparable water allotments or similar NRDs that may be reviewed for analyses with Hayes County.

Three tests were conducted and they all support the same market influences that are occurring in Counties where comparable sales are reliable for analyzing the level of value in this property class. In the base statistic, which is comprised of 44 sales within Hayes County, the distribution of the sales among the three year study period was reviewed for proportionality and equalization. Further analyses are needed to ensure symmetry exists between the majority land uses whereas the grass is under represented by a 23% spread and irrigated is over by 17%.

In the second analysis, comparable sales from all adjoining counties were added years to create a proportionate distribution of sales. A minimum amount of comparables were chosen at random; 6-Frontier, 5-Hitchcock, 1- Perkins, 2- Chase, 1- Red Willow, and 3- Lincoln. After a search for grass comparables in all neighboring counties, two of the Hitchcock County sales were within a 12 mile parameter of Hayes County. These two sales were comparable grass land. The overall median in this second test is 72%. A third test is necessary to determine the reliability on the level of value determination for the majority land use.

The third and final test brought in comparable sales within the first six miles of Hitchcock, Chase and Frontier counties and randomly eliminated to meet the threshold standards. The results showed the distribution of sales were proportionate. The majority land use improves the margin between the population and the sample for irrigation with a 9% spread, dry has a 4% spread; the grass is still under representative in the sales according to the policy thresholds. Although the additional sales still represent a smaller grass subclass by 3%, the sample is deemed to be reliable because the relationship of the grass in the county is at the same proportion to the market. For measurement purposes and reliability, the second test meets both the reliability of the majority land use and the adequate number of sales within each study year and the COD in test three remained at 19 to support the assessment quality.

Based on the consideration of all available information the level of value is determined to be 72% of market value for the agricultural land class of property and all subclasses are determined to be valued within the acceptable range.

**2011 Correlation Section  
for Hayes County**

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**B. Analysis of Sales Verification**

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

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

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

## 2011 Correlation Section for Hayes County

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### C. Measures of Central Tendency

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

## 2011 Correlation Section for Hayes County

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### **D. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2011 Correlation Section  
for Hayes County**

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

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

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



**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 2,349**

**Value : 243,337,759**

**Growth 450,486**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	47	86,180	0	0	1	5,600	48	91,780	
<b>02. Res Improve Land</b>	165	332,905	0	0	52	255,550	217	588,455	
<b>03. Res Improvements</b>	166	5,214,706	0	0	55	2,880,227	221	8,094,933	
<b>04. Res Total</b>	213	5,633,791	0	0	56	3,141,377	269	8,775,168	147,566
<b>% of Res Total</b>	79.18	64.20	0.00	0.00	20.82	35.80	11.45	3.61	32.76
<b>05. Com UnImp Land</b>	8	10,170	0	0	1	540	9	10,710	
<b>06. Com Improve Land</b>	34	45,865	0	0	8	45,745	42	91,610	
<b>07. Com Improvements</b>	34	1,534,793	0	0	8	453,207	42	1,988,000	
<b>08. Com Total</b>	42	1,590,828	0	0	9	499,492	51	2,090,320	16,850
<b>% of Com Total</b>	82.35	76.10	0.00	0.00	17.65	23.90	2.17	0.86	3.74
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	213	5,633,791	0	0	56	3,141,377	269	8,775,168	147,566
<b>% of Res &amp; Rec Total</b>	79.18	64.20	0.00	0.00	20.82	35.80	11.45	3.61	32.76
<b>Com &amp; Ind Total</b>	42	1,590,828	0	0	9	499,492	51	2,090,320	16,850
<b>% of Com &amp; Ind Total</b>	82.35	76.10	0.00	0.00	17.65	23.90	2.17	0.86	3.74
<b>17. Taxable Total</b>	255	7,224,619	0	0	65	3,640,869	320	10,865,488	164,416
<b>% of Taxable Total</b>	79.69	66.49	0.00	0.00	20.31	33.51	13.62	4.47	36.50

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	12	3,754,680	12	3,754,680	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	12	3,754,680	12	3,754,680	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	41	0	38	79

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,555	145,228,060	1,555	145,228,060
28. Ag-Improved Land	0	0	0	0	462	62,487,260	462	62,487,260
29. Ag Improvements	0	0	0	0	462	21,002,271	462	21,002,271
30. Ag Total							2,017	228,717,591

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	5	5.00	15,000	5	5.00	15,000	
32. HomeSite Improv Land	276	292.00	876,000	276	292.00	876,000	
33. HomeSite Improvements	278	0.00	10,909,820	278	0.00	10,909,820	96,080
34. HomeSite Total				<b>283</b>	<b>297.00</b>	<b>11,800,820</b>	
35. FarmSite UnImp Land	53	167.00	108,550	53	167.00	108,550	
36. FarmSite Improv Land	437	1,693.50	1,100,775	437	1,693.50	1,100,775	
37. FarmSite Improvements	456	0.00	10,092,451	456	0.00	10,092,451	189,990
38. FarmSite Total				<b>509</b>	<b>1,860.50</b>	<b>11,301,776</b>	
39. Road & Ditches	1,278	5,517.68	0	1,278	5,517.68	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>792</b>	<b>7,675.18</b>	<b>23,102,596</b>	<b>286,070</b>

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	98.00	12,005	2	98.00	12,005

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	124.50	0.18%	165,585	0.20%	1,330.00
46. 1A	30,935.63	45.84%	41,144,385	50.40%	1,330.00
47. 2A1	5,301.75	7.86%	6,362,095	7.79%	1,200.00
48. 2A	1,407.52	2.09%	1,689,025	2.07%	1,200.00
49. 3A1	6,419.80	9.51%	7,190,175	8.81%	1,120.00
50. 3A	14,818.36	21.96%	16,596,565	20.33%	1,120.00
51. 4A1	6,823.29	10.11%	6,823,290	8.36%	1,000.00
52. 4A	1,658.26	2.46%	1,658,260	2.03%	1,000.00
53. Total	67,489.11	100.00%	81,629,380	100.00%	1,209.52
<b>Dry</b>					
54. 1D1	107.50	0.09%	52,150	0.10%	485.12
55. 1D	74,223.67	61.21%	36,000,490	68.30%	485.03
56. 2D1	6,985.40	5.76%	2,654,455	5.04%	380.00
57. 2D	4,100.08	3.38%	1,558,025	2.96%	380.00
58. 3D1	6,932.19	5.72%	2,461,285	4.67%	355.05
59. 3D	17,754.25	14.64%	6,303,310	11.96%	355.03
60. 4D1	7,421.35	6.12%	2,449,050	4.65%	330.00
61. 4D	3,739.49	3.08%	1,234,035	2.34%	330.00
62. Total	121,263.93	100.00%	52,712,800	100.00%	434.69
<b>Grass</b>					
63. 1G1	121.54	0.05%	32,815	0.05%	269.99
64. 1G	23,052.45	8.73%	6,224,155	8.73%	270.00
65. 2G1	3,550.04	1.35%	958,505	1.35%	270.00
66. 2G	3,861.37	1.46%	1,042,570	1.46%	270.00
67. 3G1	6,694.22	2.54%	1,807,445	2.54%	270.00
68. 3G	19,545.95	7.41%	5,277,420	7.41%	270.00
69. 4G1	36,082.31	13.67%	9,742,230	13.67%	270.00
70. 4G	171,016.59	64.80%	46,174,495	64.80%	270.00
71. Total	263,924.47	100.00%	71,259,635	100.00%	270.00
<b>Irrigated Total</b>					
	67,489.11	14.89%	81,629,380	39.70%	1,209.52
<b>Dry Total</b>					
	121,263.93	26.76%	52,712,800	25.64%	434.69
<b>Grass Total</b>					
	263,924.47	58.23%	71,259,635	34.66%	270.00
72. Waste	521.31	0.12%	13,060	0.01%	25.05
73. Other	12.00	0.00%	120	0.00%	10.00
74. Exempt	483.95	0.11%	194,155	0.09%	401.19
75. Market Area Total	453,210.82	100.00%	205,614,995	100.00%	453.69

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	67,489.11	81,629,380	67,489.11	81,629,380
<b>77. Dry Land</b>	0.00	0	0.00	0	121,263.93	52,712,800	121,263.93	52,712,800
<b>78. Grass</b>	0.00	0	0.00	0	263,924.47	71,259,635	263,924.47	71,259,635
<b>79. Waste</b>	0.00	0	0.00	0	521.31	13,060	521.31	13,060
<b>80. Other</b>	0.00	0	0.00	0	12.00	120	12.00	120
<b>81. Exempt</b>	0.00	0	0.00	0	483.95	194,155	483.95	194,155
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>453,210.82</b>	<b>205,614,995</b>	<b>453,210.82</b>	<b>205,614,995</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	67,489.11	14.89%	81,629,380	39.70%	1,209.52
<b>Dry Land</b>	121,263.93	26.76%	52,712,800	25.64%	434.69
<b>Grass</b>	263,924.47	58.23%	71,259,635	34.66%	270.00
<b>Waste</b>	521.31	0.12%	13,060	0.01%	25.05
<b>Other</b>	12.00	0.00%	120	0.00%	10.00
<b>Exempt</b>	483.95	0.11%	194,155	0.09%	401.19
<b>Total</b>	<b>453,210.82</b>	<b>100.00%</b>	<b>205,614,995</b>	<b>100.00%</b>	<b>453.69</b>

## 2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

43 Hayes

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	8,736,984	8,775,168	38,184	0.44%	147,566	-1.25%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,800,440	11,800,820	380	0.00%	96,080	-0.81%
<b>04. Total Residential (sum lines 1-3)</b>	<b>20,537,424</b>	<b>20,575,988</b>	<b>38,564</b>	<b>0.19%</b>	<b>243,646</b>	<b>-1.00%</b>
05. Commercial	2,075,065	2,090,320	15,255	0.74%	16,850	-0.08%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	11,082,385	11,301,776	219,391	1.98%	189,990	0.27%
08. Minerals	2,825,590	3,754,680	929,090	32.88	0	32.88
<b>09. Total Commercial (sum lines 5-8)</b>	<b>15,983,040</b>	<b>17,146,776</b>	<b>1,163,736</b>	<b>7.28%</b>	<b>206,840</b>	<b>5.99%</b>
<b>10. Total Non-Agland Real Property</b>	<b>36,520,464</b>	<b>37,722,764</b>	<b>1,202,300</b>	<b>3.29%</b>	<b>450,486</b>	<b>2.06%</b>
11. Irrigated	72,044,920	81,629,380	9,584,460	13.30%		
12. Dryland	48,526,165	52,712,800	4,186,635	8.63%		
13. Grassland	64,691,560	71,259,635	6,568,075	10.15%		
14. Wasteland	5,215	13,060	7,845	150.43%		
15. Other Agland	120	120	0	0.00%		
<b>16. Total Agricultural Land</b>	<b>185,267,980</b>	<b>205,614,995</b>	<b>20,347,015</b>	<b>10.98%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>221,788,444</b>	<b>243,337,759</b>	<b>21,549,315</b>	<b>9.72%</b>	<b>450,486</b>	<b>9.51%</b>

**2011 Plan of Assessment for Hayes County  
Assessment Years 2011, 2012, and 2013  
July 31, 2010**

**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 100% of its actual value. Agricultural and horticultural land shall be valued at 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 2010 County Abstract, Hayes County consists of the following real property types:

	Parcels	Total Value	% of Taxable Value Base
Residential	265	\$8,724,339	3.93%
Commercial	51	\$2,075,065	.94%
Ag land/Improv	2011	\$208,213,181	94%
Exempt	85	---	
Mineral	12	\$2,825,590	1.27%
Game & Parks	2	\$10,150	.0046

**Current Resources:**

**Staff & Training**

The Hayes County Assessor’s office is an ex-officio office. Current staff consists of Clerk/Assessor Susan Messersmith, Deputy Assessor Sandra Harms, and one part time office helper. Clerk & Deputy hold a current Assessor certificate.

The 60 hours of education required during the current re-certification period ending December 31, 2010 will be met by all office personnel currently holding an assessor certificate. To complete the required hours, the Assessor and/or staff has attended Assessor workshops, NACO’s Mapping 101, Assessor assistant training, What-if ag land spreadsheet training, West Central Association meetings, Sales file practice manual training, Basic depreciation class, and Fundamentals of Real Property Appraisal Course 101, Fundamentals of Mass Appraisal Course 300 and County Board of Equalization Workshop.

**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 proposed budget is sufficient to cover the upcoming expenses of office operation.

**2010-2011 Proposed Budget**

Salaries	\$53,365.00
Office Operation & Misc	\$12,950.00
Office Equip & Supply & Training	\$2,400.00
Pickup appraisal work	\$6,950.00
	\$75,665.00

## **Hardware and Software:**

Hayes County uses MIPs CAMA and Administrative software for parcel record keeping. In 2008, the Commissioners approved the contracting for the construction of cadastral mapping and soil calculation services with GIS Workshop. When complete, this system will replace the need to update the current cadastral maps. Cost of this contract was \$49,000. A \$25,000 grant, awarded by the Nebraska State Records Board, along with budgeted funds made it possible to pay the full amount of the contract during the 08-09 budget year. Three new computers, with required hardware specifications to run GIS workshop and maps, were also purchased from the 08-09 budget.

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

## **Current Assessment Procedures for Real Property**

### **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. Sales questionnaires are sent to both seller and buyer to assist in completing the sales review process.

**Homestead Exemptions:** Homestead exemption applications are accepted in the office from February 1<sup>st</sup> through June 30. 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 1<sup>st</sup> 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.

**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.

**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. Once the GIS system is complete, it will be used to keep ag land information current and correct.

**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 2010**

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 2010 Reports and Opinions of the Property Tax Administrator.

<b>Property Class</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>
Residential	95	4.07	101.87
Commercial	Insufficient # of sales		
Agriculture	71	17.09	112.60

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

	<b>Median</b>	<b>COD</b>	<b>PRD</b>
<b>Residential</b>	92-100%	< 15	98-103%
<b>Commercial</b>	92-100%	< 20	98-103%
<b>Agland</b>	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 2011**

A complete county reappraisal was completed for the 2008 tax year by contracted appraiser, Larry Rexroth. All rural, residential and commercial properties were physically inspected, interior inspection were performed when possible. New measurements and photos of all structures were taken. Depreciation tables for dwellings were developed and implemented. All data was entered into CAMA and reports were evaluated upon completion. Miscellaneous building component value pricing sheet was developed and implemented.

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

Residential and Commercial: Residential and commercial parcels will be reviewed based on sales information and statistical data. Pickup work of new construction will be completed annually as well as a review of all sales.

Parcel ID's have been applied to each parcel in GIS workshop. The soil calculator layer and Land Use layer have been added and are scheduled to be completed by the end of the year. Landowners will be notified upon completion and requested to 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.

In order to maintain the established process of valuing land and buildings, the proposed budget will include money for Mr. Rexroth to assist with pickup work during the 2010-2011 appraisal year.

### **Assessment Actions Planned for Assessment Year 2012**

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.

Residential and Commercial: Residential and commercial parcels will be review based on sales information and statistical data. Pickup work of new construction and remodeling 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. Hayes County will comply with the systematic inspection and review requirements of §77-1311.03.

### **Assessment Actions Planned for Assessment Year 2013**

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 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 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.

Respectfully Submitted:

Susan Messersmith  
Hayes County Assessor  
7/24/09

## 2011 Assessment Survey for Hayes County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	0
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	1
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$75,265
7.	<b>Adopted budget, or granted budget if different from above:</b>
	Same
8.	<b>Amount of the total budget set aside for appraisal work:</b>
	0
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget:</b>
	0
10.	<b>Part of the budget that is dedicated to the computer system:</b>
	\$11,100
11.	<b>Amount of the total budget set aside for education/workshops:</b>
	\$2,550
12.	<b>Other miscellaneous funds:</b>
	\$1,300
13.	<b>Amount of last year's budget not used:</b>
	\$5,521

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	Yes, they are in the implementing stage of the soil layers

6.	<b>Who maintains the GIS software and maps?</b>
	The assessor and staff
7.	<b>Personal Property software:</b>
	MIPS

### C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Hayes Center
4.	<b>When was zoning implemented?</b>
	1998

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Pritchard & Abbott for mineral appraisals and Rexroth Appraisal Co. for contract work
2.	<b>Other services:</b>
	MIPS



## 2011 Certification for Hayes County

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This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Hayes County Assessor.

Dated this 11th day of April, 2011.



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

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Ruth A. Sorensen  
Property Tax Administrator



