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2015 Commission Summary for Wayne County

Residential Real Property - Current

Number of Sales	202	Median	94.03
Total Sales Price	\$21,158,100	Mean	95.96
Total Adj. Sales Price	\$21,158,100	Wgt. Mean	93.61
Total Assessed Value	\$19,805,165	Average Assessed Value of the Base	\$92,064
Avg. Adj. Sales Price	\$104,743	Avg. Assessed Value	\$98,045

Confidence Interval - Current

95% Median C.I	92.40 to 96.51
95% Wgt. Mean C.I	91.83 to 95.38
95% Mean C.I	93.73 to 98.19
% of Value of the Class of all Real Property Value in the	14.57
% of Records Sold in the Study Period	7.24
% of Value Sold in the Study Period	7.71

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	207	95	94.73
2013	179	97	96.83
2012	167	95	95.44
2011	195	95	95

2015 Commission Summary for Wayne County

Commercial Real Property - Current

Number of Sales	31	Median	94.84
Total Sales Price	\$6,172,000	Mean	93.05
Total Adj. Sales Price	\$6,172,000	Wgt. Mean	77.60
Total Assessed Value	\$4,789,705	Average Assessed Value of the Base	\$175,221
Avg. Adj. Sales Price	\$199,097	Avg. Assessed Value	\$154,507

Confidence Interval - Current

95% Median C.I	66.86 to 97.30
95% Wgt. Mean C.I	59.80 to 95.41
95% Mean C.I	76.43 to 109.67
% of Value of the Class of all Real Property Value in the County	4.80
% of Records Sold in the Study Period	6.42
% of Value Sold in the Study Period	5.66

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	32	100	95.57
2013	21		96.32
2012	24		94.48
2011	24	97	97

2015 Opinions of the Property Tax Administrator for Wayne County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Does not meet generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2015.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Wayne County

On June 16th, 2014 we had another major tornado go through the east part of Wayne County. This storm destroyed many homes and buildings in the rural community. Some of these places were completely destroyed and will not be rebuilt, but many others will. We will see a lot of new construction in the coming summer and fall months due to this.

We have seen quite a few new homes built in Wayne over this past year in the new subdivision in the west end of town, and will continue to see more built in the coming months. We continue to update properties based on our review work due to building permits and tornado damage.

2015 Residential Assessment Survey for Wayne County

1.	Valuation data collection done by:																		
	All in the office help but coordinated by Dawn Duffy with the help of road men from one of the road districts.																		
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Beverly Hills - Subdivision located between Norfolk and Hoskins on Hwy. 35</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Carroll - Small village located west of Wayne, Approximate population of 229</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Hoskins - close proximity to Norfolk. No school. Approximate population of 285</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Muhs Acres - Suburban Subdivision located NW of the city of Wayne</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural and Sholes (Sholes: small population of approximately 21)</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Wakefield - K-12 school located in Wayne County portion of the town, mostly newer constructed homes and adjoines Dixon County. Approximate total population of 1,451.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Wayne - County seat, Wayne State College, K-12 school.</td> </tr> <tr> <td style="text-align: center;">08</td> <td>Winside - K-12 school system</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Beverly Hills - Subdivision located between Norfolk and Hoskins on Hwy. 35	02	Carroll - Small village located west of Wayne, Approximate population of 229	03	Hoskins - close proximity to Norfolk. No school. Approximate population of 285	04	Muhs Acres - Suburban Subdivision located NW of the city of Wayne	05	Rural and Sholes (Sholes: small population of approximately 21)	06	Wakefield - K-12 school located in Wayne County portion of the town, mostly newer constructed homes and adjoines Dixon County. Approximate total population of 1,451.	07	Wayne - County seat, Wayne State College, K-12 school.	08	Winside - K-12 school system
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Cost approach and sales comparison approach.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	We develop the depreciations based on the local market																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Yes																		
6.	Describe the methodology used to determine the residential lot values?																		
	Sales Comparison Approach																		
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																		
	Income approach/cash flow analysis on several vacant residential lots per application (Form 191) and sales comparison.																		

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2006	2006	2006	2011
02	2006	2006	2006	2011
03	2006	2006	2006	2011
04	2006	2006	2006	2011
05	2006	2006	2006	2011
06	2006	2006	2006	2011
07	2006	2006	2006	2011
08	2006	2006	2006	2011

2015 Residential Correlation Section for Wayne County

County Overview

The city of Wayne (Valuation Group 07), located in Northeastern Nebraska is approximately 32 miles northeasterly on Highway 35 from the city of Norfolk. Wayne is the largest city in the county with a population of near 5,660 persons. There are several smaller communities in Wayne County including the village of Carroll (Valuation Group 02) population of 229, Hoskins (Valuation Group 03) population of 285, Winside (Valuation Group 08) population of 427 and the village of Wakefield (Valuation Group 06) which is split between Wayne and Dixon Counties. The Wayne County portion of Wakefield is the location of the public school, and newer constructed housing.

Description of Analysis

The residential sales file for Wayne County consists of 202 qualified arm's length sales. The sample is represented with 71% of the sold properties in the city of Wayne. The remainder of the 29% is distributed amongst seven valuation groupings. There are two of the valuation groupings (01, 02) that are not statistically within the parameters but the small sample lends to unreliable information of the population as a whole for those areas.

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

Sales Qualification

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

Equalization and Quality of Assessment

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

2015 Residential Correlation Section for Wayne County

Level of Value

Based on the consideration of all available information, the level of value is determined to be 94% for the residential class of property. All subclasses with sufficient sales information are determined to be valued within the acceptable range.

2015 Commercial Assessment Actions for Wayne County

Continued updating commercial properties in the city of Wayne. On October 4, 2013 there was a major tornado that went through Wayne County and destroyed much of the commercial and industrial buildings on the east side of Wayne. Due to this, we have had a lot of new construction in this area. Most of the properties destroyed have now been rebuilt.

We also continue to update properties based on our review work.

2015 Commercial Assessment Survey for Wayne County

1.	Valuation data collection done by:																		
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2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Cost approach and sales comparison approach.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Cost Approach																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
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5.	Are individual depreciation tables developed for each valuation grouping?																		
	Yes																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Sales comparison approach.																		

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	1988	1988	1988	2011
	02	1988	1988	1988	2011
	03	1988	1988	1988	2011
	04	1988	1988	1988	2011
	05	1988	1988	1988	2011
	06	1988	1988	1988	2011
	07	1988	1988	1988	2014
	08	1988	1988	1988	2011

The city of Wayne was damaged by a tornado in October of 2013, Many of the large commercial properties on the east side of the town were destroyed. The commercial review is ongoing through 2015.

2015 Commercial Correlation Section for Wayne County

County Overview

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

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

Description of Analysis

The commercial sales file consists of 31 sold properties. The commercial sales are identified in five valuation groups. Valuation Group 07 which is the city of Wayne with 20 sales would carry the most weight in developing a reliable sample that would be considered sufficient for an analysis of the commercial class of property however, with so many of the commercial properties being destroyed by the 2013 tornado, the sale prices in the ratio study do not represent the market value on January 1st 2015. This provides additional information to suggest the sales file is not representative of the current population.

Sales Qualification

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

Equalization and Quality of Assessment

The Division conducted an expanded review in 2012 of Wayne County and confirmed the inspection and review process for the six year cycle is being completed. The first review and inspection is complete and the county is outlining the plans for the next cycle. Although the county has made the effort to conduct a review and inspection of the commercial class of property, the costing information listed on the survey dates back to 1988. The county needs to update the commercial class of costing and depreciation to the current assessment.

2015 Commercial Correlation Section for Wayne County

Level of Value

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

2015 Agricultural Assessment Actions for Wayne County

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

2015 Agricultural Assessment Survey for Wayne County

1.	Valuation data collection done by:						
	Dawn Duffy, Melissa Rabbass, Carrie Sutak.						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The county is one market area.</td> <td style="text-align: center;">2012</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The county is one market area.	2012
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	The county is one market area.	2012					
3.	Describe the process used to determine and monitor market areas.						
	Study of sales.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	We have no recreational land. No rivers or gravel pits.						
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?						
	Yes, rural residential are all valued alike. \$15,000 for the first acre, and \$2,500 for all other site acres.						
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	N/A						
7.	Have special valuation applications been filed in the county? If so, answer the following:						
	No						

Wayne County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wayne	1	6,025	6,000	5,950	5,900	5,800	5,650	5,500	4,900	5,800
Cedar	2	6,545	6,545	6,310	6,310	6,220	6,220	5,035	5,035	5,956
Dixon	1	6,505	6,385	6,070	5,875	5,465	5,365	4,960	4,765	5,828
Thurston	1	6,025	6,000	5,900	5,900	5,800	5,650	4,980	4,290	5,853
Cuming	3	5,803	5,804	5,482	5,479	5,009	5,016	4,171	4,200	5,298
Stanton	1	6,000	6,000	6,000	5,980	5,510	5,220	4,370	4,050	5,536
Madison	1	6,882	6,563	6,153	5,847	5,563	5,362	4,421	3,725	5,825
Pierce	1	6,201	5,982	5,604	5,507	5,407	5,238	4,173	3,948	5,391

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wayne	1	5,550	5,500	5,400	5,300	5,200	5,100	4,875	4,500	5,244
Cedar	2	5,875	5,875	5,680	5,678	5,645	5,645	4,420	4,420	5,418
Dixon	1	5,860	5,480	5,285	5,210	5,180	4,870	4,660	4,240	5,107
Thurston	1	5,995	5,990	5,530	5,530	5,515	5,500	4,860	4,170	5,501
Cuming	3	5,500	5,500	5,030	5,145	4,664	4,584	3,759	3,599	4,933
Stanton	1	5,500	5,500	5,500	5,250	4,467	4,525	4,477	3,800	4,819
Madison	1	6,332	6,162	5,798	5,567	5,260	5,036	4,062	3,275	5,475
Pierce	1	5,255	5,090	4,795	4,575	4,330	4,215	2,680	2,340	4,521

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wayne	1	2,439	2,496	2,186	2,074	2,419	1,993	1,889	1,270	2,176
Cedar	2	2,202	2,180	2,020	2,020	1,811	1,791	1,630	1,639	1,851
Dixon	1	2,430	2,299	2,029	n/a	1,845	1,720	1,595	1,470	1,879
Thurston	1	1,404	1,569	1,370	1,391	1,168	1,176	1,173	1,123	1,312
Cuming	3	2,944	2,889	2,271	2,370	2,230	2,107	1,847	1,168	2,155
Stanton	1	2,065	2,000	1,940	1,875	1,506	1,296	1,259	1,406	1,470
Madison	1	2,427	2,209	2,045	2,115	2,076	1,879	1,537	1,093	1,793
Pierce	1	2,048	2,214	2,034	1,893	1,876	1,751	1,367	1,184	1,617

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

2015 Agricultural Correlation Section for Wayne County

County Overview

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

Description of Analysis

The statistical sample was expanded to ensure an adequate and proportionate sample of the land use in the county. The majority of the land is dry in Wayne County. All adjoining counties have land characteristics similar to Wayne County, and were considered comparable. A total for after expansion resulted in 57 arm's length sales. All measures were taken to utilize comparable sales and meet the thresholds of determining an adequate sample of the agricultural sales. The statistical profile shows that the market area within the acceptable range.

Sales Qualification

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

Equalization and Quality of Assessment

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

Level of Value

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

**90 Wayne
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 202
 Total Sales Price : 21,158,100
 Total Adj. Sales Price : 21,158,100
 Total Assessed Value : 19,805,165
 Avg. Adj. Sales Price : 104,743
 Avg. Assessed Value : 98,045

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 96
 COD : 12.03
 PRD : 102.51

COV : 16.84
 STD : 16.16
 Avg. Abs. Dev : 11.31
 MAX Sales Ratio : 158.07
 MIN Sales Ratio : 53.46

95% Median C.I. : 92.40 to 96.51
 95% Wgt. Mean C.I. : 91.83 to 95.38
 95% Mean C.I. : 93.73 to 98.19

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-12 To 31-DEC-12	17	96.25	97.84	95.53	12.21	102.42	74.44	149.75	87.37 to 105.80	105,221	100,520	
01-JAN-13 To 31-MAR-13	18	93.60	101.31	96.37	14.48	105.13	65.24	142.41	89.32 to 114.03	91,083	87,778	
01-APR-13 To 30-JUN-13	34	92.11	93.89	93.86	11.64	100.03	67.46	157.61	85.96 to 97.51	99,681	93,560	
01-JUL-13 To 30-SEP-13	28	98.20	102.78	98.72	15.11	104.11	73.92	158.07	89.59 to 106.79	87,500	86,376	
01-OCT-13 To 31-DEC-13	21	93.06	92.92	92.13	08.48	100.86	72.95	120.30	87.10 to 99.31	118,667	109,324	
01-JAN-14 To 31-MAR-14	11	95.94	94.79	93.31	06.61	101.59	79.88	106.21	87.18 to 105.33	93,036	86,815	
01-APR-14 To 30-JUN-14	31	97.00	96.17	92.80	09.66	103.63	80.63	140.85	85.09 to 100.63	126,956	117,811	
01-JUL-14 To 30-SEP-14	42	92.01	91.71	90.41	12.91	101.44	53.46	135.48	84.50 to 96.51	105,706	95,568	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	97	94.64	98.53	95.91	13.54	102.73	65.24	158.07	91.54 to 97.51	95,540	91,633	
01-OCT-13 To 30-SEP-14	105	93.61	93.59	91.81	10.59	101.94	53.46	140.85	90.01 to 96.91	113,245	103,969	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	101	94.00	97.48	95.03	12.74	102.58	65.24	158.07	91.75 to 97.04	98,719	93,815	
<u>ALL</u>	202	94.03	95.96	93.61	12.03	102.51	53.46	158.07	92.40 to 96.51	104,743	98,045	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	2	110.52	110.52	105.81	15.98	104.45	92.86	128.18	N/A	112,875	119,433	
02	4	107.78	111.74	103.06	18.20	108.42	88.98	142.41	N/A	47,500	48,953	
03	13	93.53	95.99	94.36	11.99	101.73	78.80	123.61	80.63 to 111.54	88,108	83,141	
04	2	100.21	100.21	100.06	01.11	100.15	99.10	101.31	N/A	132,300	132,380	
05	16	92.67	92.46	89.04	10.46	103.84	59.63	121.46	84.50 to 97.12	171,494	152,691	
06	9	98.52	95.83	95.57	06.43	100.27	76.39	108.58	85.91 to 103.08	127,778	122,121	
07	143	93.62	95.85	93.82	11.98	102.16	65.24	158.07	91.14 to 96.51	102,612	96,266	
08	13	93.35	93.79	93.68	14.85	100.12	53.46	125.60	81.16 to 105.61	58,846	55,129	
<u>ALL</u>	202	94.03	95.96	93.61	12.03	102.51	53.46	158.07	92.40 to 96.51	104,743	98,045	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	202	94.03	95.96	93.61	12.03	102.51	53.46	158.07	92.40 to 96.51	104,743	98,045	
06												
07												
<u>ALL</u>	202	94.03	95.96	93.61	12.03	102.51	53.46	158.07	92.40 to 96.51	104,743	98,045	

**90 Wayne
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 202
 Total Sales Price : 21,158,100
 Total Adj. Sales Price : 21,158,100
 Total Assessed Value : 19,805,165
 Avg. Adj. Sales Price : 104,743
 Avg. Assessed Value : 98,045

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 96
 COD : 12.03
 PRD : 102.51

COV : 16.84
 STD : 16.16
 Avg. Abs. Dev : 11.31
 MAX Sales Ratio : 158.07
 MIN Sales Ratio : 53.46

95% Median C.I. : 92.40 to 96.51
 95% Wgt. Mean C.I. : 91.83 to 95.38
 95% Mean C.I. : 93.73 to 98.19

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	8	114.06	117.99	117.77	21.28	100.19	53.46	158.07	53.46 to 158.07	23,313	27,455	
___Ranges Excl. Low \$___												
Greater Than 4,999	202	94.03	95.96	93.61	12.03	102.51	53.46	158.07	92.40 to 96.51	104,743	98,045	
Greater Than 14,999	202	94.03	95.96	93.61	12.03	102.51	53.46	158.07	92.40 to 96.51	104,743	98,045	
Greater Than 29,999	194	93.62	95.05	93.39	11.08	101.78	59.63	157.61	91.54 to 96.28	108,101	100,956	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	8	114.06	117.99	117.77	21.28	100.19	53.46	158.07	53.46 to 158.07	23,313	27,455	
30,000 TO 59,999	30	101.60	102.90	102.23	15.32	100.66	72.95	153.79	88.98 to 107.23	45,773	46,794	
60,000 TO 99,999	63	93.62	96.06	95.78	13.12	100.29	65.24	157.61	89.12 to 97.89	79,466	76,109	
100,000 TO 149,999	74	92.88	92.50	92.54	07.82	99.96	69.82	114.03	89.59 to 96.51	122,975	113,795	
150,000 TO 249,999	23	93.86	91.47	91.55	08.03	99.91	59.63	108.58	88.93 to 97.00	179,757	164,573	
250,000 TO 499,999	4	88.43	88.04	86.99	06.21	101.21	81.30	94.00	N/A	339,375	295,213	
500,000 TO 999,999												
1,000,000 +												
___ALL___	202	94.03	95.96	93.61	12.03	102.51	53.46	158.07	92.40 to 96.51	104,743	98,045	

90 Wayne
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 31
Total Sales Price : 6,172,000
Total Adj. Sales Price : 6,172,000
Total Assessed Value : 4,789,705
Avg. Adj. Sales Price : 199,097
Avg. Assessed Value : 154,507

MEDIAN : 95
WGT. MEAN : 78
MEAN : 93
COD : 28.49
PRD : 119.91

COV : 48.69
STD : 45.31
Avg. Abs. Dev : 27.02
MAX Sales Ratio : 266.80
MIN Sales Ratio : 39.53

95% Median C.I. : 66.86 to 97.30
95% Wgt. Mean C.I. : 59.80 to 95.41
95% Mean C.I. : 76.43 to 109.67

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	3	102.74	137.14	100.98	38.26	135.81	95.38	213.30	N/A	261,000	263,547
01-JAN-12 To 31-MAR-12	1	139.65	139.65	139.65	00.00	100.00	139.65	139.65	N/A	10,000	13,965
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	3	66.86	77.19	74.76	21.34	103.25	60.94	103.76	N/A	53,167	39,748
01-OCT-12 To 31-DEC-12	4	80.81	80.27	83.88	21.43	95.70	59.95	99.53	N/A	178,375	149,624
01-JAN-13 To 31-MAR-13	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	33,000	32,110
01-APR-13 To 30-JUN-13	2	171.26	171.26	79.46	55.79	215.53	75.72	266.80	N/A	127,500	101,315
01-JUL-13 To 30-SEP-13	6	78.46	76.30	90.19	25.30	84.60	49.44	97.37	49.44 to 97.37	181,667	163,851
01-OCT-13 To 31-DEC-13	5	79.72	86.35	81.20	17.24	106.34	62.39	115.54	N/A	224,500	182,287
01-JAN-14 To 31-MAR-14	3	56.85	65.50	40.86	35.51	160.30	39.53	100.11	N/A	436,000	178,158
01-APR-14 To 30-JUN-14	1	87.36	87.36	87.36	00.00	100.00	87.36	87.36	N/A	45,000	39,310
01-JUL-14 To 30-SEP-14	2	83.84	83.84	86.48	13.96	96.95	72.14	95.54	N/A	326,250	282,148
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	7	102.74	111.80	96.99	32.47	115.27	60.94	213.30	60.94 to 213.30	136,071	131,979
01-OCT-12 To 30-SEP-13	13	95.47	93.75	86.84	30.72	107.96	49.44	266.80	59.95 to 97.37	160,885	139,718
01-OCT-13 To 30-SEP-14	11	79.72	80.30	65.52	20.89	122.56	39.53	115.54	56.85 to 100.11	284,364	186,320
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	8	81.26	86.54	82.87	28.44	104.43	59.95	139.65	59.95 to 139.65	110,375	91,463
01-JAN-13 To 31-DEC-13	14	87.28	94.96	85.15	32.45	111.52	49.44	266.80	61.44 to 97.37	178,607	152,091
<u>ALL</u>	31	94.84	93.05	77.60	28.49	119.91	39.53	266.80	66.86 to 97.30	199,097	154,507

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
03	5	66.86	74.16	71.83	18.59	103.24	59.95	103.76	N/A	47,900	34,407
05	2	80.71	80.71	78.22	18.29	103.18	65.95	95.47	N/A	192,500	150,575
06	1	94.84	94.84	94.84	00.00	100.00	94.84	94.84	N/A	28,000	26,555
07	20	95.46	84.51	77.22	20.32	109.44	39.53	139.65	62.39 to 97.37	272,975	210,799
08	3	213.30	189.15	123.30	28.04	153.41	87.36	266.80	N/A	20,000	24,660
<u>ALL</u>	31	94.84	93.05	77.60	28.49	119.91	39.53	266.80	66.86 to 97.30	199,097	154,507

**90 Wayne
COMMERCIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 31
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 Total Adj. Sales Price : 6,172,000
 Total Assessed Value : 4,789,705
 Avg. Adj. Sales Price : 199,097
 Avg. Assessed Value : 154,507

MEDIAN : 95
 WGT. MEAN : 78
 MEAN : 93
 COD : 28.49
 PRD : 119.91

COV : 48.69
 STD : 45.31
 Avg. Abs. Dev : 27.02
 MAX Sales Ratio : 266.80
 MIN Sales Ratio : 39.53

95% Median C.I. : 66.86 to 97.30
 95% Wgt. Mean C.I. : 59.80 to 95.41
 95% Mean C.I. : 76.43 to 109.67

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	31	94.84	93.05	77.60	28.49	119.91	39.53	266.80	66.86 to 97.30	199,097	154,507
04											
<u>ALL</u>	31	94.84	93.05	77.60	28.49	119.91	39.53	266.80	66.86 to 97.30	199,097	154,507

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	213.30	206.58	194.54	19.87	106.19	139.65	266.80	N/A	8,333	16,212
Less Than 30,000	7	100.11	135.83	106.95	55.48	127.00	56.85	266.80	56.85 to 266.80	17,286	18,486
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	31	94.84	93.05	77.60	28.49	119.91	39.53	266.80	66.86 to 97.30	199,097	154,507
Greater Than 14,999	28	83.54	80.89	77.13	20.84	104.87	39.53	115.54	65.95 to 95.63	219,536	169,324
Greater Than 29,999	24	83.54	80.58	77.02	21.38	104.62	39.53	115.54	62.39 to 95.66	252,125	194,179
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	213.30	206.58	194.54	19.87	106.19	139.65	266.80	N/A	8,333	16,212
15,000 TO 29,999	4	87.06	82.77	84.14	16.90	98.37	56.85	100.11	N/A	24,000	20,193
30,000 TO 59,999	6	77.11	77.45	78.00	24.25	99.29	49.44	103.76	49.44 to 103.76	40,750	31,784
60,000 TO 99,999	4	61.19	70.10	68.68	16.98	102.07	58.47	99.53	N/A	73,375	50,396
100,000 TO 149,999											
150,000 TO 249,999	4	95.55	93.15	91.54	13.02	101.76	65.95	115.54	N/A	190,750	174,618
250,000 TO 499,999	7	95.38	85.65	88.00	12.54	97.33	62.39	102.74	62.39 to 102.74	335,071	294,857
500,000 TO 999,999	2	88.55	88.55	88.24	09.97	100.35	79.72	97.37	N/A	569,750	502,730
1,000,000 +	1	39.53	39.53	39.53	00.00	100.00	39.53	39.53	N/A	1,265,000	500,080
<u>ALL</u>	31	94.84	93.05	77.60	28.49	119.91	39.53	266.80	66.86 to 97.30	199,097	154,507

90 Wayne
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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MEDIAN : 95
 WGT. MEAN : 78
 MEAN : 93
 COD : 28.49
 PRD : 119.91

COV : 48.69
 STD : 45.31
 Avg. Abs. Dev : 27.02
 MAX Sales Ratio : 266.80
 MIN Sales Ratio : 39.53

95% Median C.I. : 66.86 to 97.30
 95% Wgt. Mean C.I. : 59.80 to 95.41
 95% Mean C.I. : 76.43 to 109.67

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	4	83.32	80.90	82.77	15.41	97.74	56.85	100.11	N/A	28,250	23,381
100	1	95.47	95.47	95.47	00.00	100.00	95.47	95.47	N/A	160,000	152,755
300	1	95.66	95.66	95.66	00.00	100.00	95.66	95.66	N/A	370,000	353,930
340	2	154.42	154.42	98.41	38.13	156.91	95.54	213.30	N/A	205,000	201,735
343	1	79.72	79.72	79.72	00.00	100.00	79.72	79.72	N/A	589,500	469,920
350	3	62.39	73.15	73.97	18.27	98.89	61.44	95.63	N/A	187,667	138,822
352	2	98.45	98.45	97.59	01.10	100.88	97.37	99.53	N/A	306,750	299,370
353	3	97.30	79.86	56.50	21.65	141.35	39.53	102.74	N/A	577,667	326,367
391	1	49.44	49.44	49.44	00.00	100.00	49.44	49.44	N/A	32,000	15,820
406	3	59.95	86.02	64.42	45.14	133.53	58.47	139.65	N/A	50,000	32,212
420	1	95.38	95.38	95.38	00.00	100.00	95.38	95.38	N/A	338,000	322,400
421	1	66.86	66.86	66.86	00.00	100.00	66.86	66.86	N/A	32,500	21,730
436	1	75.72	75.72	75.72	00.00	100.00	75.72	75.72	N/A	250,000	189,290
442	2	163.87	163.87	73.05	62.81	224.33	60.94	266.80	N/A	42,500	31,045
494	1	72.14	72.14	72.14	00.00	100.00	72.14	72.14	N/A	252,500	182,155
528	3	103.76	95.08	89.63	15.93	106.08	65.95	115.54	N/A	150,667	135,042
557	1	94.84	94.84	94.84	00.00	100.00	94.84	94.84	N/A	28,000	26,555
<u>ALL</u>	31	94.84	93.05	77.60	28.49	119.91	39.53	266.80	66.86 to 97.30	199,097	154,507

90 Wayne
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 57
Total Sales Price : 40,675,523
Total Adj. Sales Price : 40,592,023
Total Assessed Value : 28,245,460
Avg. Adj. Sales Price : 712,141
Avg. Assessed Value : 495,534

MEDIAN : 70
WGT. MEAN : 70
MEAN : 71
COD : 13.55
PRD : 102.62

COV : 19.30
STD : 13.78
Avg. Abs. Dev : 09.50
MAX Sales Ratio : 112.58
MIN Sales Ratio : 34.05

95% Median C.I. : 67.64 to 72.82
95% Wgt. Mean C.I. : 67.14 to 72.03
95% Mean C.I. : 67.82 to 74.98

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-11 To 31-DEC-11	12	74.96	77.27	73.51	11.06	105.11	66.15	107.51	67.18 to 82.64	683,187	502,215	
01-JAN-12 To 31-MAR-12	3	78.26	79.85	79.96	02.25	99.86	78.00	83.29	N/A	478,975	382,988	
01-APR-12 To 30-JUN-12	2	66.13	66.13	73.72	13.50	89.70	57.20	75.06	N/A	1,293,135	953,305	
01-JUL-12 To 30-SEP-12	1	34.05	34.05	34.05	00.00	100.00	34.05	34.05	N/A	242,000	82,400	
01-OCT-12 To 31-DEC-12	12	69.74	76.08	70.34	14.55	108.16	57.17	112.58	67.37 to 86.75	740,949	521,175	
01-JAN-13 To 31-MAR-13	4	56.90	55.99	57.33	08.84	97.66	46.69	63.48	N/A	735,275	421,560	
01-APR-13 To 30-JUN-13	3	67.44	66.25	63.22	08.84	104.79	56.71	74.59	N/A	496,751	314,033	
01-JUL-13 To 30-SEP-13	2	68.56	68.56	68.42	02.54	100.20	66.82	70.29	N/A	630,475	431,368	
01-OCT-13 To 31-DEC-13	6	64.43	61.62	64.99	10.32	94.81	45.20	68.89	45.20 to 68.89	776,200	504,481	
01-JAN-14 To 31-MAR-14	5	70.17	67.09	64.39	05.06	104.19	56.03	70.76	N/A	654,000	421,134	
01-APR-14 To 30-JUN-14	4	71.82	75.50	69.89	11.99	108.03	63.65	94.71	N/A	928,860	649,190	
01-JUL-14 To 30-SEP-14	3	83.60	85.53	84.45	03.70	101.28	81.85	91.13	N/A	634,083	535,473	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	18	76.53	74.06	73.53	12.53	100.72	34.05	107.51	67.18 to 81.84	692,413	509,142	
01-OCT-12 To 30-SEP-13	21	68.41	70.13	66.82	13.65	104.95	46.69	112.58	63.48 to 72.82	694,462	464,056	
01-OCT-13 To 30-SEP-14	18	69.51	70.21	68.92	11.94	101.87	45.20	94.71	63.65 to 73.51	752,494	518,652	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	18	71.49	73.27	71.39	15.92	102.63	34.05	112.58	67.37 to 78.26	730,921	521,782	
01-JAN-13 To 31-DEC-13	15	63.48	61.97	62.98	10.70	98.40	45.20	74.59	56.71 to 68.28	689,967	434,531	
<u>ALL</u>	57	70.12	71.40	69.58	13.55	102.62	34.05	112.58	67.64 to 72.82	712,141	495,534	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	57	70.12	71.40	69.58	13.55	102.62	34.05	112.58	67.64 to 72.82	712,141	495,534	
<u>ALL</u>	57	70.12	71.40	69.58	13.55	102.62	34.05	112.58	67.64 to 72.82	712,141	495,534	

90 Wayne
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 57
 Total Sales Price : 40,675,523
 Total Adj. Sales Price : 40,592,023
 Total Assessed Value : 28,245,460
 Avg. Adj. Sales Price : 712,141
 Avg. Assessed Value : 495,534

MEDIAN : 70
 WGT. MEAN : 70
 MEAN : 71
 COD : 13.55
 PRD : 102.62

COV : 19.30
 STD : 13.78
 Avg. Abs. Dev : 09.50
 MAX Sales Ratio : 112.58
 MIN Sales Ratio : 34.05

95% Median C.I. : 67.64 to 72.82
 95% Wgt. Mean C.I. : 67.14 to 72.03
 95% Mean C.I. : 67.82 to 74.98

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	66.82	66.82	66.82	00.00	100.00	66.82	66.82	N/A	680,000	454,400
01	1	66.82	66.82	66.82	00.00	100.00	66.82	66.82	N/A	680,000	454,400
Dry											
County	35	70.75	74.37	70.83	13.17	105.00	57.17	112.58	67.64 to 78.02	617,152	437,106
01	35	70.75	74.37	70.83	13.17	105.00	57.17	112.58	67.64 to 78.02	617,152	437,106
Grass											
County	2	40.37	40.37	38.24	15.66	105.57	34.05	46.69	N/A	181,000	69,215
01	2	40.37	40.37	38.24	15.66	105.57	34.05	46.69	N/A	181,000	69,215
ALL	57	70.12	71.40	69.58	13.55	102.62	34.05	112.58	67.64 to 72.82	712,141	495,534

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	9	68.75	68.95	69.03	07.13	99.88	55.23	83.60	64.60 to 75.06	1,206,640	832,993
01	9	68.75	68.95	69.03	07.13	99.88	55.23	83.60	64.60 to 75.06	1,206,640	832,993
Dry											
County	40	70.23	73.45	69.95	12.39	105.00	56.03	112.58	67.75 to 74.59	663,654	464,216
01	40	70.23	73.45	69.95	12.39	105.00	56.03	112.58	67.75 to 74.59	663,654	464,216
Grass											
County	2	40.37	40.37	38.24	15.66	105.57	34.05	46.69	N/A	181,000	69,215
01	2	40.37	40.37	38.24	15.66	105.57	34.05	46.69	N/A	181,000	69,215
ALL	57	70.12	71.40	69.58	13.55	102.62	34.05	112.58	67.64 to 72.82	712,141	495,534

Total Real Property Sum Lines 17, 25, & 30	Records : 5,819	Value : 1,762,823,452	Growth 13,474,010	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	185	2,703,215	39	423,630	0	0	224	3,126,845	
02. Res Improve Land	1,954	17,910,340	102	1,741,240	420	12,989,145	2,476	32,640,725	
03. Res Improvements	2,023	154,865,615	104	13,188,750	438	52,945,417	2,565	220,999,782	
04. Res Total	2,208	175,479,170	143	15,353,620	438	65,934,562	2,789	256,767,352	3,734,510
% of Res Total	79.17	68.34	5.13	5.98	15.70	25.68	47.93	14.57	27.72
05. Com UnImp Land	82	1,528,345	13	205,160	8	321,675	103	2,055,180	
06. Com Improve Land	316	7,132,955	25	740,485	15	500,415	356	8,373,855	
07. Com Improvements	325	50,668,395	25	7,308,350	21	8,338,765	371	66,315,510	
08. Com Total	407	59,329,695	38	8,253,995	29	9,160,855	474	76,744,545	6,492,240
% of Com Total	85.86	77.31	8.02	10.76	6.12	11.94	8.15	4.35	48.18
09. Ind UnImp Land	1	104,250	0	0	0	0	1	104,250	
10. Ind Improve Land	1	75,000	7	559,200	0	0	8	634,200	
11. Ind Improvements	1	438,035	7	6,710,475	0	0	8	7,148,510	
12. Ind Total	2	617,285	7	7,269,675	0	0	9	7,886,960	827,810
% of Ind Total	22.22	7.83	77.78	92.17	0.00	0.00	0.15	0.45	6.14
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,208	175,479,170	143	15,353,620	438	65,934,562	2,789	256,767,352	3,734,510
% of Res & Rec Total	79.17	68.34	5.13	5.98	15.70	25.68	47.93	14.57	27.72
Com & Ind Total	409	59,946,980	45	15,523,670	29	9,160,855	483	84,631,505	7,320,050
% of Com & Ind Total	84.68	70.83	9.32	18.34	6.00	10.82	8.30	4.80	54.33
17. Taxable Total	2,617	235,426,150	188	30,877,290	467	75,095,417	3,272	341,398,857	11,054,560
% of Taxable Total	79.98	68.96	5.75	9.04	14.27	22.00	56.23	19.37	82.04

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	46	392,100	4,984,220	0	0	0
19. Commercial	18	670,065	6,963,260	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	46	392,100	4,984,220
19. Commercial	0	0	0	18	670,065	6,963,260
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				64	1,062,165	11,947,480

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	240	6	113	359

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	415,920	2	7,320	1,677	859,884,620	1,690	860,307,860
28. Ag-Improved Land	0	0	2	0	1,141	488,445,165	1,143	488,445,165
29. Ag Improvements	0	0	0	0	857	72,671,570	857	72,671,570
30. Ag Total							2,547	1,421,424,595

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	1	1.44	3,600	
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	3	1.70	0	3	1.09	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	3	3.00	45,000	3	3.00	45,000	
32. HomeSite Improv Land	519	538.19	8,072,850	519	538.19	8,072,850	
33. HomeSite Improvements	526	0.00	50,970,200	526	0.00	50,970,200	921,445
34. HomeSite Total				529	541.19	59,088,050	
35. FarmSite UnImp Land	108	347.75	869,375	109	349.19	872,975	
36. FarmSite Improv Land	776	4,977.37	12,443,420	776	4,977.37	12,443,420	
37. FarmSite Improvements	841	0.00	21,701,370	841	0.00	21,701,370	1,498,005
38. FarmSite Total				950	5,326.56	35,017,765	
39. Road & Ditches	2,638	6,129.27	0	2,644	6,132.06	0	
40. Other- Non Ag Use	5	37.67	202,300	5	37.67	202,300	
41. Total Section VI				1,479	12,037.48	94,308,115	2,419,450

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	160.00	286,220	1	160.00	286,220

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,677.83	5.53%	16,133,890	5.75%	6,024.99
46. 1A	9,839.90	20.33%	59,039,375	21.03%	6,000.00
47. 2A1	2,939.62	6.07%	17,490,785	6.23%	5,950.02
48. 2A	2,492.66	5.15%	14,706,680	5.24%	5,899.99
49. 3A1	13,769.75	28.44%	79,864,500	28.44%	5,800.00
50. 3A	11,831.44	24.44%	66,847,815	23.81%	5,650.02
51. 4A1	4,815.47	9.95%	26,485,085	9.43%	5,500.00
52. 4A	43.92	0.09%	215,205	0.08%	4,899.93
53. Total	48,410.59	100.00%	280,783,335	100.00%	5,800.04
Dry					
54. 1D1	13,244.42	6.95%	73,506,755	7.35%	5,550.02
55. 1D	38,970.89	20.44%	214,339,900	21.44%	5,500.00
56. 2D1	10,555.21	5.54%	56,998,160	5.70%	5,400.00
57. 2D	9,065.96	4.76%	48,049,655	4.81%	5,300.01
58. 3D1	58,146.96	30.50%	302,364,000	30.25%	5,200.00
59. 3D	38,668.01	20.28%	197,206,715	19.73%	5,100.00
60. 4D1	21,860.64	11.47%	106,572,160	10.66%	4,875.07
61. 4D	113.09	0.06%	508,905	0.05%	4,500.00
62. Total	190,625.18	100.00%	999,546,250	100.00%	5,243.52
Grass					
63. 1G1	1,058.34	4.98%	2,581,190	5.58%	2,438.90
64. 1G	2,370.91	11.15%	5,918,475	12.79%	2,496.29
65. 2G1	4,937.43	23.21%	10,795,570	23.32%	2,186.48
66. 2G	3,076.49	14.46%	6,379,350	13.78%	2,073.58
67. 3G1	3,384.17	15.91%	8,187,385	17.69%	2,419.32
68. 3G	2,893.26	13.60%	5,766,455	12.46%	1,993.06
69. 4G1	3,470.20	16.32%	6,554,920	14.16%	1,888.92
70. 4G	78.97	0.37%	100,280	0.22%	1,269.85
71. Total	21,269.77	100.00%	46,283,625	100.00%	2,176.03
Irrigated Total					
	48,410.59	18.42%	280,783,335	21.16%	5,800.04
Dry Total					
	190,625.18	72.53%	999,546,250	75.32%	5,243.52
Grass Total					
	21,269.77	8.09%	46,283,625	3.49%	2,176.03
72. Waste	2,516.47	0.96%	503,270	0.04%	199.99
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	262,822.01	100.00%	1,327,116,480	100.00%	5,049.49

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	3.49	20,715	0.00	0	48,407.10	280,762,620	48,410.59	280,783,335
77. Dry Land	73.60	386,805	0.00	0	190,551.58	999,159,445	190,625.18	999,546,250
78. Grass	4.21	8,295	1.91	3,720	21,263.65	46,271,610	21,269.77	46,283,625
79. Waste	0.53	105	0.00	0	2,515.94	503,165	2,516.47	503,270
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	81.83	415,920	1.91	3,720	262,738.27	1,326,696,840	262,822.01	1,327,116,480

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	48,410.59	18.42%	280,783,335	21.16%	5,800.04
Dry Land	190,625.18	72.53%	999,546,250	75.32%	5,243.52
Grass	21,269.77	8.09%	46,283,625	3.49%	2,176.03
Waste	2,516.47	0.96%	503,270	0.04%	199.99
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	262,822.01	100.00%	1,327,116,480	100.00%	5,049.49

2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

90 Wayne

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	241,135,015	256,767,352	15,632,337	6.48%	3,734,510	4.93%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	51,082,390	59,088,050	8,005,660	15.67%	921,445	13.87%
04. Total Residential (sum lines 1-3)	292,217,405	315,855,402	23,637,997	8.09%	4,655,955	6.50%
05. Commercial	63,444,260	76,744,545	13,300,285	20.96%	6,492,240	10.73%
06. Industrial	5,734,980	7,886,960	2,151,980	37.52%	827,810	23.09%
07. Ag-Farmsite Land, Outbuildings	35,003,815	35,017,765	13,950	0.04%	1,498,005	-4.24%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	104,183,055	119,649,270	15,466,215	14.85%	8,818,055	6.38%
10. Total Non-Agland Real Property	396,400,460	435,706,972	39,306,512	9.92%	13,474,010	6.52%
11. Irrigated	265,660,530	280,783,335	15,122,805	5.69%		
12. Dryland	913,084,385	999,546,250	86,461,865	9.47%		
13. Grassland	46,430,235	46,283,625	-146,610	-0.32%		
14. Wasteland	1,245,330	503,270	-742,060	-59.59%		
15. Other Agland	80,450	0	-80,450	-100.00%		
16. Total Agricultural Land	1,226,500,930	1,327,116,480	100,615,550	8.20%		
17. Total Value of all Real Property (Locally Assessed)	1,622,901,390	1,762,823,452	139,922,062	8.62%	13,474,010	7.79%

2014 Plan of Assessment for Wayne County

County Assessor – Dawn Duffy

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

2015

Residential – Review work for 2015 has not yet begun. Notes and building permits are being filed and prepared. We will continue to monitor sales using a market analysis. We will also continue pricing residential lots per square foot rather than front foot, starting with the NE quadrant of Wayne. Also, we will continue to go through all the parcels with houses and update/correct the information into the new CAMA system as things did not transfer smoothly from the conversion done in October 2013.

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

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

We are currently looking into possibly having Pictometry fly the entire county of Wayne and take more detailed, higher resolution imagery. This would potentially be flown in the spring of 2015.

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

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

2016

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

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

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

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

2017

Residential – To meet State requirements that every parcel be reviewed at least once every six years, a comprehensive review will be done to all urban and rural residential properties. This will include walk around reviews, drive by reviews, and photos taken of the properties. We will continue with pricing the residential lots by square foot rather than front foot in the city of Wayne.

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

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

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

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

Staff, Budgeting & Training

Dawn Duffy was hired as the County Assessor in September 2012. Jo Junck, who has been employed with the assessor's office since September 1991, is the Deputy County Assessor. A third person, Carrie Sutak, was hired in April 2013 to assist in various duties including review work, filing, record maintenance, personal property, and various other duties. Melissa Rabbass also works for our office on a part-time basis. We are hoping she will be able to join our staff on a full-time basis beginning July 1, 2014 to enable us to get more accomplished in the office. Currently she splits her time between the Highway Superintendent's Office a few days a week and the Assessor's Office on the other days.

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

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

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

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

As of October 2013 we converted from the old AS400 system to the new Version 2 through MIPS. This conversion was less than smooth as the cost tables we were using in the old CAMA were no longer available in the new CAMA so we had to change them. Also, much of the information in regards to the houses, such as flooring, siding, porches,

square footage, and lot sizes, did not transfer over correctly. This has created a tremendous amount of data entry work that needs to be done. Every parcel with a house needs to be gone through and the data re-entered.

We have had a GIS system in our office since 2009. It is now completely paid for. The aerial photos we had GIS take for us of the rural houses and buildings in 2011 are also fully paid for. The annual maintenance payments to MIPS and GIS are taken out of the county's general budget. There is also money in the budget for the eventual move to Web GIS. We feel this would be a good move to help better serve our county. GIS has played an integral role in being able to accurately map and account for all the parcels that have been affected by the tornadoes both in October 2013 and June 16th 2014.

Wayne County is currently online at www.nebraskaassessoronline.us where much of the parcel data can be accessed by the public. This data includes ownership, sales price and history, legal descriptions, photos, sketches, square footages and more. Anyone can access this information but appraisers, realtors and insurance representatives have found it the most useful. We have found that the number of phone calls and traffic in the office has decreased due to people having the ability to look up the information they want on their own and from the comfort of their own home or office. This website was offered by MIPS for no charge, but the product is less than perfect. The information is very hard to update without including values, and lot sizes are very hard to get included in the data sheet, so a move to Web GIS would hopefully solve many of our online issues.

Definitions

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

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

Conclusion

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

In **2015, 2016, & 2017** I will work to improve the quality of assessment to stay in compliance with generally accepted mass appraisal practices. It is my goal to follow the five subsystems of mass appraisal; data collection and maintenance, market analysis, the development of mass appraisal models and tables, quality control, and defense of values. All five subsystems are in place in Wayne County.

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

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

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

2015 Assessment Survey for Wayne County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0(although Melissa Rabbass is also responsible for administering the County's ADA program, as well as being our full time employee)
6.	Assessor's requested budget for current fiscal year:
	\$170,975.00
7.	Adopted budget, or granted budget if different from above:
	\$166,200.00
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$0
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500.00
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$318.25

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2015 Certification for Wayne County

This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Wayne County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

