

**2007 Plan of Assessment for Hayes County**  
**Assessment Years 2008, 2009, and 2010**  
**July 31, 2007**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, 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. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

**Assessment requirements for Real Property**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Nebraska Rev. Stat. SS 77-112 (reissue 2003).

**General Description of Real Property in Hayes County**

The 2007 County Abstract of Assessment for Real Property, Hayes County consists of the following real property:

<b>Agricultural Records</b>					
	<b>Total Parcels</b>	<b>Urban</b>	<b>SubUrban</b>	<b>Rural</b>	<b>Total Value</b>
Ag-Vacant Land	1578	0	0	1578	\$ 102,843,540.00
Ag-Improved Land	466	0	0	466	\$ 44,335,880.00
Ag-Improvements	466	0	0	466	\$ 11,318,855.00
<b>Ag Sub Total</b>	<b>2510</b>			<b>2510</b>	<b>\$ 155,498,275.00</b>

**Mineral Records**

<b>Mineral Interest Producing</b>	<b>24</b>	<b>24</b>	<b>\$ 6,521,900.00</b>
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Bid will be opened this year for appraisal of the minerals in Hayes County.

**Non-Agricultural Records**

Res Unimp Land	69	69		\$ 114,226.00
Res Improv Land	191	172	19	\$ 717,782.00
Res Improvements	198	174	24	\$ 4,832,324.00
<b>Res Sub Total</b>				<b>\$ 5,664,332.00</b>
Comm Unimp Land	7	7		\$ 7,300.00
Comm Improv Land	36	28	8	\$ 149,905.00
Comm Improvements	36	28	8	\$ 2,237,852.00
<b>Comm Subtotal</b>				<b>\$ 2,395,067.00</b>

<b>Grand Total</b>				<b>\$ 170,079,574.00</b>
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**Ag Land Acres**

### **Ag Land**

	<b>Acres</b>	<b>Value</b>
Irrigated Land	65,149.10	\$ 57,820,100.00
Dry Land	123,007.53	\$ 33,527,930.00
Grass Land	263,316.35	\$ 51,634,835.00
Waste Land	537.71	\$ 5,380.00
Ag Exempt	421.19	\$ 0.00
Total Ag Land	453190.96	\$ 142,988,245.00

### **Current Resources:**

#### **Staff & Training**

The Hayes County Assessor's office is an ex-officio office. Current staff consists of Clerk/Assessor Susan Messersmith, Deputy Clerk/Assessor Vickie Gohl, and office assistant, Sandy Harms. Both the Assessor and Deputy hold Assessor Certificates and will attend necessary training to keep certificates current. The County Assessor currently uses MIPS for the County assessment software. Office personnel has been trained on MIPS, attended training on developing a sales file, and the West Central Association meetings covering legislative updates and Reports and opinions.

#### **Budget**

The offices of the Clerk/Assessor encompass the following five offices: County Clerk, Register of Deeds, County Assessor, Election Commissioner, Clerk of District Court. The Assessor's proposed budget is sufficient to cover the upcoming expenses of office operation and completion of the re-appraisal of Hayes county.

### **2007-2008 Proposed Budget**

Salary's	\$25,867.25
Office Operation	\$9,400.00
Office Equip & Supply	\$3,700.00
Reappraisal Contract	\$77,000.00
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	\$115,967.25

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

#### **Discover, List and Inventory all property:**

The appropriate paperwork for Real Estate transfers are completed as soon as possible. Ownership changes are completed in the computer, on the property record card and folder, in the range books and cadastral maps. The cadastral maps are not currently up to date. Maps will be brought current as the county completes the reappraisal. Sales questionnaires have been developed and are sent to the seller and buyer for each land transfer.

Methods of discovering changes in real estate include county zoning permits, city building permits, information from realtors and appraisers, personal property depreciation schedules, reports by taxpayers and neighbors, ongoing inspections by staff and other sources.

#### **Level of Value, Quality and Uniformity for assessment year 2007**

Information for the following chart was taken from the summary sheets of 2007 Reports and Opinions of the Property Tax Administrator.

<b>Property Class</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>
Residential	96	23.07	116.30
Commercial		Insufficient # of sales	
Agriculture	74	13.78	104.26

The office will continue to work with our Liaison to improve our appraisal ratios for compliance 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%

## **Responsibilities of Assessment**

### **Record maintenance**

The Assessor's office is currently entering new data from the re-listing of on site inspections of rural and village parcels. Sketches with measurements and updated site information will be included in new property record cards. Requirements of Regulation 10-004 will be followed when creating new property record cards. Record cards will be completed by January 1, 2008.

### **Assessment Actions Planned for Assessment Year 2007-2008**

The Settlement Stipulation and Corrective Order signed by Hayes County (8/29/06), the Department of Property Assessment & Taxation (9/1/06), and the Property Tax Administrator (9/8/06) will continue direct the assessment actions of the office during 2007 and 2008. Larry Rexroth is currently contracted by Hayes County to complete the reappraisal. Approximately one-half of the rural area has been covered at present. Re-listing in the village of Hamlet and Palisade has been completed and work has begun on the village of Hayes Center. All listing is scheduled to be completed by late-September, early October.

A complete reappraisal of all classes of real property in the county, including but not limited to research for the correct legal description and owner of each parcel, a review of all agricultural parcels to determine whether the assessment records include the correct number of acres for each parcel, and a review of the agricultural use-irrigated, dryland or grassland-for each parcel is ongoing. The office is also working with the Middle Republican NRD office to locate irrigated acres not currently listed as irrigated.

Other plans for the Hayes County Assessor office are to develop a policy and procedure manual. Monthly communications with the State Liaison outline progress of the reappraisal and work performed by the county.

### **Assessment Actions Planned for Assessment Year 2008**

Complete the reappraisal of all classes of real property in Hayes County. Complete the pick-up work for all classes of property. Develop a rotation schedule of assessment for future years to assure continuous county coverage. Monitor county and city building and zoning permits and visit sale locations, complete sales review process, update cadastral maps, file all required forms.

### **Assessment Actions Planned for Assessment Year 2009**

Implement the rotation schedule of county assessment. Monitor county and city building and zoning permits and visit sale locations, complete sales review process, update cadastral maps, file all required forms.

### **Other Functions Performed by the Assessor's Office, But Not Limited to:**

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 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
- \* Annual Plan of Assessment Report

3. Personal Property; 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 40 hours of continuing education to maintain assessor certification.

Respectfully Submitted:

Susan Messersmith  
Hayes County Assessor  
7/31/07

Adopted by the Hayes County Board of Commissioners the \_\_\_\_ day of \_\_\_\_\_, 2007:

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