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## 2010 Commission Summary

### 36 Garfield

#### Residential Real Property - Current

Number of Sales	45	Median	96
Total Sales Price	\$2,165,001	Mean	98
Total Adj. Sales Price	\$2,390,000	Wgt. Mean	93
Total Assessed Value	\$2,222,230	Average Assessed Value of the Base	\$45,808
Avg. Adj. Sales Price	\$53,111	Avg. Assessed Value	\$49,383

#### Confidence Interval - Current

95% Median C.I	88.69 to 101.03
95% Mean C.I	90.51 to 106.39
95% Wgt. Mean C.I	83.22 to 102.74

% of Value of the Class of all Real Property Value in the County	18.32
% of Records Sold in the Study Period	5.06
% of Value Sold in the Study Period	5.46

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	63	98	98
2008	76	97	97
2007	72	98	98
2006	66	94	94

## 2010 Commission Summary

### 36 Garfield

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#### Commercial Real Property - Current

Number of Sales	7	Median	83
Total Sales Price	\$528,750	Mean	82
Total Adj. Sales Price	\$228,750	Wgt. Mean	84
Total Assessed Value	\$191,205	Average Assessed Value of the Base	\$53,686
Avg. Adj. Sales Price	\$32,679	Avg. Assessed Value	\$27,315

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#### Confidence Interval - Current

95% Median C.I	35.80 to 142.75
95% Mean C.I	52.40 to 112.44
95% Wgt. Mean C.I	63.62 to 103.56

% of Value of the Class of all Real Property Value in the County	3.38
% of Records Sold in the Study Period	5.00
% of Value Sold in the Study Period	2.54

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#### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	7	100	65
2008	5	100	67
2007	6	100	79
2006	9	93	93



## 2010 Opinions of the Property Tax Administrator for Garfield County

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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.

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Garfield County is 96% of market value. The quality of assessment for the class of residential real property in Garfield County indicates the assessment practices meet generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Garfield County is 100% of market value. The quality of assessment for the class of commercial real property in Garfield County indicates the assessment practices meet generally accepted mass appraisal practices.

### **Agricultural Land or Special Valuation of Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Garfield County is 70% of market value. The quality of assessment for the class of agricultural land in Garfield County indicates the assessment practices meet generally accepted mass appraisal practices.

It is my opinion that the level of value of the class of agricultural land receiving special valuation in Garfield County is 70%. The quality of assessment for the class of agricultural land receiving special valuation in Garfield County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## **2010 Assessment Actions for Garfield County**

### **taken to address the following property classes/subclasses:**

#### **Residential**

The assessor locations/valuation groupings and current sales rosters were reviewed for compliance.

Burwell City and Rural Residential was not adjusted for 2010.

The Calamus Lake lots and homes were revalued according to the sales from those subdivisions. Camper/RV courts were reviewed with the emphasis being on unlicensed/expired plates on campers. Those not having a current license plate were added to the assessment rolls.

The annual permits and pick-up work was completed timely.

## 2010 Assessment Survey for Garfield County

### Residential Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Appraisal Staff
2.	<b>List the valuation groupings used by the County:</b>
	01-Burwell, 02-Calamus, 03-Rural
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	01-Burwell is all improved and unimproved properties located within the City of Burwell. Population of approximately 1,130 located on HWY's 11 and 91. Public school system for K-12 grades. The town offers a variety of jobs, services, and goods that make living in it desirable. 02-Calamus is all improved and unimproved properties within the subdivisions located at the Calamus Lake. The southeast corner of the lake is located in Garfield County. 03-Rural is all improved and unimproved properties located outside the City limits in the rural areas.
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	The cost approach to value is applied using local depreciation derived from a market analysis. The sales comparison approach is also utilized through unit of comparison studies.
4	<b>When was the last lot value study completed?</b>
	Burwell-2009, Calamus-2010, Rural-2009
a.	<b>What methodology was used to determine the residential lot values?</b>
	Vacant land sales – based on the size of the parcel the \$/sq. ft. was determined or \$/acre with consideration given to excess land.
5.	<b>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</b>
	Yes, Burwell, Calamus and Rural Res use the same costing year.
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?</b>
	The depreciation studies are developed based on local market information.
a.	<b>How often does the County update depreciation tables?</b>
	Statistical market indicators are studied annually which provides valuation direction within the valuation groupings.
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Appraisal Staff
c.	<b>Is the valuation process (cost date and depreciation schedule or market</b>

	<b>comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	Rural Residential, Calamus as well as 9 of the 16 townships for the rural review have been inspected for 2010. Burwell was last inspected and reviewed for 2005; and plans are to review Burwell for 2011.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	A check off list with maps, pick-up work lists and sales reviews are maintained for tracking purposes.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Usually the entire class or subclass that is reviewed and inspected is done in one year. If not, then once the entire class or subclass is done the results are put on. Therefore no adjustments are applied to the balance of the county.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	45	<b>MEDIAN:</b>	<b>96</b>	COV:	27.61	95% Median C.I.:	88.69 to 101.03	(! : Derived)
TOTAL Sales Price:	2,165,001	WGT. MEAN:	93	STD:	27.18	95% Wgt. Mean C.I.:	83.22 to 102.74	
TOTAL Adj.Sales Price:	2,390,000	MEAN:	98	AVG.ABS.DEV:	18.45	95% Mean C.I.:	90.51 to 106.39	
TOTAL Assessed Value:	2,222,230							
AVG. Adj. Sales Price:	53,111	COD:	19.19	MAX Sales Ratio:	179.24			
AVG. Assessed Value:	49,382	PRD:	105.88	MIN Sales Ratio:	50.37			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/07 TO 09/30/07	10	97.19	102.09	104.10	24.28	98.06	54.58	164.20	76.42 to 156.16	56,580	58,902
10/01/07 TO 12/31/07	4	81.00	99.37	79.50	29.07	125.00	73.87	161.63	N/A	42,475	33,766
01/01/08 TO 03/31/08	5	99.01	91.43	93.56	14.26	97.72	50.37	113.34	N/A	51,000	47,717
04/01/08 TO 06/30/08	7	96.31	95.31	94.16	11.32	101.22	73.37	115.34	73.37 to 115.34	42,157	39,696
07/01/08 TO 09/30/08	7	96.00	89.21	84.57	9.24	105.48	69.79	101.37	69.79 to 101.37	74,285	62,826
10/01/08 TO 12/31/08	4	120.30	117.07	109.62	9.59	106.80	97.73	129.96	N/A	27,875	30,557
01/01/09 TO 03/31/09	1	87.64	87.64	87.64			87.64	87.64	N/A	54,500	47,765
04/01/09 TO 06/30/09	7	93.88	101.03	88.93	25.80	113.61	60.35	179.24	60.35 to 179.24	59,742	53,129
____Study Years____											
07/01/07 TO 06/30/08	26	96.18	97.79	96.48	20.15	101.36	50.37	164.20	83.05 to 101.63	49,453	47,713
07/01/08 TO 06/30/09	19	96.15	99.35	88.90	17.86	111.75	60.35	179.24	87.64 to 106.81	58,115	51,667
____Calendar Yrs____											
01/01/08 TO 12/31/08	23	97.73	96.40	91.27	13.08	105.61	50.37	129.96	92.92 to 101.63	51,373	46,890
____ALL____											
	45	96.15	98.45	92.98	19.19	105.88	50.37	179.24	88.69 to 101.03	53,111	49,382

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	33	97.73	98.96	94.62	15.80	104.58	50.37	179.24	90.01 to 101.37	50,118	47,421
02	9	93.42	94.38	72.69	26.50	129.83	54.58	161.63	60.35 to 129.96	40,833	29,681
03	3	88.69	105.12	105.85	32.19	99.30	70.50	156.16	N/A	122,866	130,060
____ALL____											
	45	96.15	98.45	92.98	19.19	105.88	50.37	179.24	88.69 to 101.03	53,111	49,382

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	38	96.23	96.87	92.61	19.05	104.61	50.37	179.24	85.20 to 101.03	60,576	56,097
2	7	96.00	107.02	102.75	19.84	104.16	77.79	161.63	77.79 to 161.63	12,585	12,931
____ALL____											
	45	96.15	98.45	92.98	19.19	105.88	50.37	179.24	88.69 to 101.03	53,111	49,382

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	36	97.02	99.15	95.35	17.63	103.99	50.37	179.24	88.69 to 101.37	59,319	56,564
06	6	98.89	110.10	108.50	21.21	101.48	77.79	161.63	77.79 to 161.63	11,250	12,205
07	3	60.35	66.71	60.26	16.91	110.70	54.58	85.20	N/A	62,333	37,563
____ALL____											
	45	96.15	98.45	92.98	19.19	105.88	50.37	179.24	88.69 to 101.03	53,111	49,382

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	49,382	PRD:	105.88	MIN Sales Ratio:	50.37			

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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	
Low \$ _____												
5000 TO 9999	5	161.63	135.26	135.83	21.31	99.58	77.79	179.24	N/A	6,640	9,019	
Total \$ _____												
1 TO 9999	5	161.63	135.26	135.83	21.31	99.58	77.79	179.24	N/A	6,640	9,019	
10000 TO 29999	13	96.00	94.57	92.11	15.58	102.68	69.79	129.96	76.42 to 111.20	16,300	15,013	
30000 TO 59999	16	98.76	96.18	94.48	11.61	101.81	50.37	115.34	87.64 to 106.81	42,025	39,703	
60000 TO 99999	4	77.11	76.28	77.11	24.40	98.93	54.58	96.31	N/A	87,750	67,660	
100000 TO 149999	4	98.54	106.78	107.77	22.14	99.08	73.87	156.16	N/A	136,750	147,370	
150000 TO 249999	3	90.01	84.48	84.70	8.30	99.74	70.50	92.92	N/A	191,500	162,195	
ALL _____												
	45	96.15	98.45	92.98	19.19	105.88	50.37	179.24	88.69 to 101.03	53,111	49,382	



**2010 Correlation Section  
for Garfield County**

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**Residential Real Property**

**I. Correlation**

The level of value for the residential real property in Garfield County, as determined by the PTA is 96%. The mathematically calculated median is 96%.

RESIDENTIAL: The opinion of the Division is that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency at 96%. The county utilized a sufficient number of qualified sales in the analysis of residential properties. All valuation groupings that are adequately represented in the sales file are within the acceptable range. Both qualitative measures are slightly above the acceptable range, but are affected because of low dollar outlier sales.

There are no areas to suggest a non-binding recommendation to the residential valuations in Garfield County.

**2010 Correlation Section  
for Garfield County**

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**II. 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.

RESIDENTIAL:All residential sales are reviewed through research of the deed. Questionnaires are mailed to both the buyer and seller of the property. Telephone contact is made to the buyer or seller if there are any additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. Physical on-site reviews are also performed on the sales as deemed appropriate to verify data at time of sale. Percentage return of the questionnaires is 72%. Sales in the study period are monitored for any changes that may take place after the purchase.

A review of the non-qualified sales roster indicates the majority of the sales was between family members or has substantially changed since the date of sale.

**2010 Correlation Section  
for Garfield County**

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**III. Measure 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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96</b>	<b>93</b>	<b>98</b>

**2010 Correlation Section  
for Garfield County**

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#### **IV. 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, July,

**2010 Correlation Section  
for Garfield County**

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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.

The analysis in this section displays the calculated COD and PRD measures for Garfield County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>19.19</b>	<b>105.88</b>

RESIDENTIAL:Both the coefficient of dispersion and the price related differential are slightly above the acceptable ranges. However with the hypothetical removal of three low dollar outlier sales both these measures fall into the range. Based on the known assessment practices it is believed the residential properties are being treated in a uniform and proportionate manner.



## **2010 Assessment Actions for Garfield County**

### **taken to address the following property classes/subclasses:**

#### **Commercial**

The assessor locations and current sales rosters were reviewed for compliance.

The commercial class of property was recalculated to ensure appropriate links to the cost tables. This process was not completed for 2009. This process resulted in potential adjustments to the entire class of property.

This was in addition to some adjustments being made through sales review, pick-up work and data entry corrections. The results of this are apparent in the sales file ratios; but do in fact affect the entire commercial population.

Some of the commercial properties have been reviewed with the balance of the class to be reviewed for 2011.

The annual permits and pick-up work was completed timely.

## 2010 Assessment Survey for Garfield County

### Commercial / Industrial Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Appraisal Staff
2.	<b>List the valuation groupings used by the County:</b>
	01-Burwell, 02-Calamus, 03-Rural
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	01-Burwell is all improved and unimproved properties located within the City of Burwell. Population of approximately 1,130 located on HWY's 11 and 91. Public school system for K-12 grades. The town offers a variety of jobs, services, and goods that make living in it desirable. 02-Calamus is all improved and unimproved properties within the subdivisions located at the Calamus Lake. The southeast corner of the lake is located in Garfield County. 03-Rural is all improved and unimproved properties located outside the City limits in the rural areas.
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	The cost approach to value is applied using local depreciation derived from a market analysis. The sales comparison approach is also utilized through unit of comparison studies.
4	<b>When was the last lot value study completed?</b>
	Burwell - 2006
a.	<b>What methodology was used to determine the commercial lot values?</b>
	Vacant lot sales were used – based on the size of the parcel the \$/sq. ft. was determined.
5.	<b>Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?</b>
	The depreciation studies are developed based on local market information.
a.	<b>How often does the County update the depreciation tables?</b>
	Statistical market indicators are studied annually which provides valuation direction within the valuation groupings.
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Appraisal Staff
c.	<b>Is the valuation process (cost date and depreciation schedule or market</b>

	<b>comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	Half of the commercial properties have been inspected for 2010, with the rest to be completed for 2011.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	A check off list with maps, pick-up work lists and sales review is maintained for tracking purposes.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Usually the entire class or subclass that is reviewed and inspected is done in one year. If not, then once the entire class or subclass is done the results are put on. Therefore no adjustments are applied to the balance of the county.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	7	<b>MEDIAN:</b>	<b>83</b>	COV:	39.38	95% Median C.I.:	35.80 to 142.75
TOTAL Sales Price:	528,750	WGT. MEAN:	84	STD:	32.46	95% Wgt. Mean C.I.:	63.62 to 103.56
TOTAL Adj.Sales Price:	228,750	MEAN:	82	AVG.ABS.DEV:	21.21	95% Mean C.I.:	52.40 to 112.44
TOTAL Assessed Value:	191,205						
AVG. Adj. Sales Price:	32,678	COD:	25.50	MAX Sales Ratio:	142.75		
AVG. Assessed Value:	27,315	PRD:	98.61	MIN Sales Ratio:	35.80		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
07/01/07 TO 09/30/07	1	142.75	142.75	142.75			142.75	142.75	N/A	20,000	28,550
10/01/07 TO 12/31/07	1	83.18	83.18	83.18			83.18	83.18	N/A	11,000	9,150
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	88.01	88.01	88.01			88.01	88.01	N/A	85,000	74,805
07/01/08 TO 09/30/08											
10/01/08 TO 12/31/08	1	90.36	90.36	90.36			90.36	90.36	N/A	35,000	31,625
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09	1	71.76	71.76	71.76			71.76	71.76	N/A	12,750	9,150
<u>Study Years</u>											
07/01/06 TO 06/30/07	2	50.46	50.46	58.35	29.05	86.48	35.80	65.11	N/A	32,500	18,962
07/01/07 TO 06/30/08	3	88.01	104.65	96.99	22.56	107.90	83.18	142.75	N/A	38,666	37,501
07/01/08 TO 06/30/09	2	81.06	81.06	85.39	11.47	94.93	71.76	90.36	N/A	23,875	20,387
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	3	83.18	97.01	86.73	31.11	111.85	65.11	142.75	N/A	27,000	23,418
01/01/08 TO 12/31/08	2	89.19	89.19	88.69	1.32	100.56	88.01	90.36	N/A	60,000	53,215
<u>ALL</u>											
	7	83.18	82.42	83.59	25.50	98.61	35.80	142.75	35.80 to 142.75	32,678	27,315

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	7	83.18	82.42	83.59	25.50	98.61	35.80	142.75	35.80 to 142.75	32,678	27,315
<u>ALL</u>											
	7	83.18	82.42	83.59	25.50	98.61	35.80	142.75	35.80 to 142.75	32,678	27,315

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	83.18	82.42	83.59	25.50	98.61	35.80	142.75	35.80 to 142.75	32,678	27,315
<u>ALL</u>											
	7	83.18	82.42	83.59	25.50	98.61	35.80	142.75	35.80 to 142.75	32,678	27,315

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	27,315	PRD:	98.61	MIN Sales Ratio:	35.80		

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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	6	85.60	85.31	88.76	25.39	96.12	35.80	142.75	35.80 to 142.75	29,791	26,441
04	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
ALL	7	83.18	82.42	83.59	25.50	98.61	35.80	142.75	35.80 to 142.75	32,678	27,315

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	77.47	83.37	88.89	38.20	93.80	35.80	142.75	N/A	14,687	13,055
30000 TO 59999	2	77.74	77.74	75.51	16.24	102.95	65.11	90.36	N/A	42,500	32,090
60000 TO 99999	1	88.01	88.01	88.01			88.01	88.01	N/A	85,000	74,805
ALL	7	83.18	82.42	83.59	25.50	98.61	35.80	142.75	35.80 to 142.75	32,678	27,315

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
306	1	88.01	88.01	88.01			88.01	88.01	N/A	85,000	74,805
353	2	116.56	116.56	109.41	22.47	106.53	90.36	142.75	N/A	27,500	30,087
384	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
471	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
851	2	77.47	77.47	77.05	7.37	100.54	71.76	83.18	N/A	11,875	9,150
ALL	7	83.18	82.42	83.59	25.50	98.61	35.80	142.75	35.80 to 142.75	32,678	27,315



**2010 Correlation Section  
for Garfield County**

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**Commerical Real Property**

**I. Correlation**

The level of value for the commercial real property in Garfield County, as determined by the PTA is 100%. The mathematically calculated median is 83%.

COMMERCIAL:With only seven qualified commercial sales it is believed that with the diversity of the sales, the representativeness of the sample to the population is unreliable. There is no other information available that would indicate that the County has not met an acceptable level of value for the commercial class of property for assessment year 2010.

There will be no non-binding recommendation.

**2010 Correlation Section  
for Garfield County**

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**II. 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.

COMMERCIAL:All commercial sales are reviewed through research of the deed. Questionnaires are mailed to both the buyer and seller of the property. Telephone contact is made to the buyer or seller if there are any additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. Physical on-site reviews are also performed on the sales as deemed appropriate to verify data at time of sale. Percentage return of the questionnaires is 72%. Sales in the study period are monitored for any changes that may take place after the purchase.

Further review of the non-qualified sales roster shows all available arms length transactions were used. The disqualified sales were a result of being between family and having been substantially changed since the date of sale.

**2010 Correlation Section  
for Garfield County**

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**III. Measure 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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>83</b>	<b>84</b>	<b>82</b>

**2010 Correlation Section  
for Garfield County**

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#### **IV. 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, July,

**2010 Correlation Section  
for Garfield County**

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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.

The analysis in this section displays the calculated COD and PRD measures for Garfield County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>25.50</b>	<b>98.61</b>

COMMERCIAL: The price related differential is within the acceptable range, while the coefficient of dispersion is outside, based on seven qualified commercial sales.

**Agricultural or Special  
Valuation Reports**

## **2010 Assessment Actions for Garfield County**

### **taken to address the following property classes/subclasses:**

#### **Agricultural**

The market areas and current sales rosters were reviewed for compliance. Corrections were made to the sales where needed. The changes made would consist of corrections to land use and any corrections to data entry discovered through sales review. It was determined that Garfield County has a need of only one market area and the two previous market areas were combined into one.

Market analysis was completed on the minimally improved (unimproved & minimally improved) three-year roster. Sales were plotted on a large soil map to assist in the market analysis. Sales were borrowed from Valley County (2), Wheeler County (1) and from Rock County (1) to balance the number of sales in the three year study period and percentages representative to each land class. An excel spreadsheet is used for this purpose to reflect a “what if” assessed value on proposed new values.

Also recognized were the non-agricultural influences along the Calamus and North Loup Rivers, as well as along Nebraska State Highway 96 from Burwell to the Garfield/Loup County line. Special valuation was implemented with approximately 150 parcels in the special value area. Letters were sent to the property owners in February giving the agricultural producer’s ample time to file their applications prior to the deadline for establishing 2010 values.

Agricultural values were adjusted to reflect current market activity. A sub-class of the Conservation Reserve Programs acres and meadowland is tracked and adjusted to its own market. Also, the Wetlands Reserve Program was recognized in the county with their assessed values being brought to 100% of market.

The annual permits and pick-up work was completed timely.

## 2010 Assessment Survey for Garfield County

### Agricultural Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Appraisal Staff
2.	<b>Does the County maintain more than one market area / valuation grouping in the agricultural property class?</b>
	Yes, due to Special Valuation
a.	<b>What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.</b> Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	The valuation grouping for the non influenced area is developed by similar topography, soil characteristics and geographic characteristics. The recreational influenced area is monitored for the determination of the primary use of the parcel.
b.	<b>Describe the specific characteristics of the market area / valuation groupings that make them unique?</b>
	The specific characteristics for the non influenced area are soils, land use, and land enrolled in federal programs in which payments are received for removing such land from agricultural production. The special valuation area is located along the two rivers as well as land associated with HWY 96 and HWY 91.
3.	<b>Agricultural Land</b>
a.	<b>How is agricultural land defined in this county?</b>
	Agricultural land is defined according to Neb. Rev. Stat. 77-1359.
b.	<b>When is it agricultural land, when is it residential, when is it recreational?</b>
	Agricultural – defined by 77-1359; Residential – land directly associated with a residence or domicile. Recreational – primarily used for personal pleasure or quiet enjoyment.
c.	<b>Are these definitions in writing?</b>
	Agricultural is defined by statute. Residential is defined in Regulation 10.001.05A. IAAO defines Residential as real property that might be vacant land or an improved parcel of land devoted to or available for residential use. Recreational land is defined according to Regulation 10.001.05E. A recreational improvement generally refers to a residence not designed for year round living.
d.	<b>What are the recognized differences?</b>
	Agricultural land means the commercial production of any plant or animal product. Residential land is that which is directly associated with a residence or dwelling. Recreational falls in with the residential category statistically or simply can be a use of agricultural/residential/commercial parcels.
e.	<b>How are rural home sites valued?</b>
	Rural homes sites are valued by dollars per acre. Rural homes are on the June 2002 costing and use a 2006 depreciation schedule based upon rural residential for 2006.
f.	<b>Are rural home sites valued the same as rural residential home sites?</b>
	Yes. They are valued by the same method; however rural residential homes are on

	the June 2007 costing and use a 2009 depreciation schedule based on market depreciation. Rural farm homes are on the June 2002 costing and use a 2006 depreciation schedule based upon rural residential for 2006.
g.	<b>Are all rural home sites valued the same or are market differences recognized?</b>
	Rural home sites are valued by access to a public highway which was derived from local vacant acreage land sales. Market differences are recognized.
h.	<b>What are the recognized differences?</b>
	The recognized differences are distance to a highway as indicated from vacant acreage sales.
4.	<b>What is the status of the soil conversion from the alpha to numeric notation?</b>
	Fully implemented for assessment year 2009.
a.	<b>Are land capability groupings (LCG) used to determine assessed value?</b>
	Yes
b.	<b>What other land characteristics or analysis are/is used to determine assessed values?</b>
	Other characteristics taken into consideration is soils, land use, land enrolled in federal/state programs in which payments are received to remove the land from agricultural production.
5.	<b>Is land use updated annually?</b>
	Land is continually being looked at through NRD certifications, CRP letters to property owners and conversation with owners.
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	FSA maps and correspondence with property owners.
6.	<b>Is there agricultural land in the County that has a non-agricultural influence?</b>
	Yes
a.	<b>How is the County developing the value for non-agricultural influences?</b>
	Sales from within the designated influenced area.
b.	<b>Has the County received applications for special valuation?</b>
	Yes, special valuation is being implemented for 2010.
c.	<b>Describe special value methodology</b>
	Market value is determined from non-agricultural influenced sales within the county. Special value is set by using qualified, unimproved and minimally improved agricultural land sales for Garfield County. After approval of applications special value is applied to all parcels having agricultural use. Parcels will be reviewed annually to determine if special value is still applicable.
7	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Appraisal Staff
c.	<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 what was used for the general population of the valuation group?</b>
	Yes
d.	<b>Is the pickup work schedule the same for the land as for the improvements?</b>

	Yes, the land is being continually reviewed by the assessment staff.
8.	<b>What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)</b>
	A rural review and inspection is completed on 9 of 16 townships.
a.	<b>Does the County maintain a tracking process?</b>
	A check off list with maps, pick-up work lists and sales review is maintained for tracking purposes.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Non-reviewed properties are not adjusted based on the properties that have been reviewed with the exception of outbuildings. All outbuildings have been revalued using a newer costing year since over 50% of the rural review has been completed.



## Garfield County 36

### 2010 Analysis of Agricultural Land

#### Proportionality Among Study Years

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The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

**Preliminary Results:**

Study Year	County	Area 1
07/01/06 - 06/30/07	3	3
07/01/07 - 06/30/08	6	6
07/01/08 - 06/30/09	4	4
Totals	13	13

**Added Sales:**

Study Year	Total	Mkt 1
7/1/06 - 6/30/07	3	3
7/1/07 - 6/30/08	0	0
7/1/08 - 6/30/09	1	1
	4	4

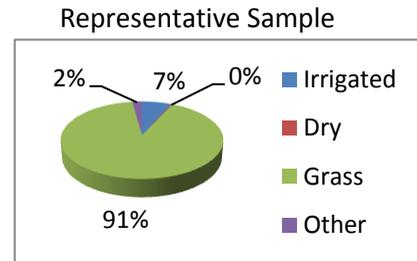
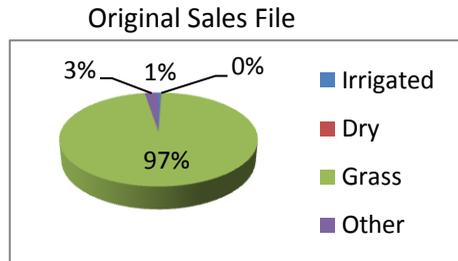
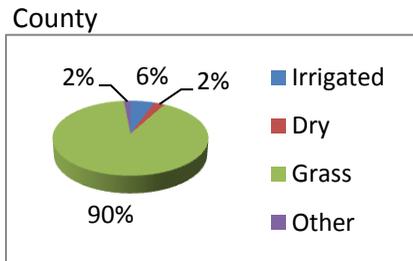
**Final Results:**

Study Year	County	Area 1
07/01/06 - 06/30/07	6	6
07/01/07 - 06/30/08	6	6
07/01/08 - 06/30/09	5	5
Totals	17	17

## Representativeness by Majority Land Use

The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	6%	1%	7%
Dry	2%	0%	0%
Grass	90%	97%	91%
Other	2%	3%	2%



## Adequacy of Sample

	County Total	Mrkt Area 1
Number of Sales - Original Sales File	13	13
Number of Sales - Expanded Sample	17	17
Total Number of Acres Added	2212	2212

## Ratio Study

### Final Statistics

County		Median	70%	AAD	17.08%
# sales	17	Mean	73%	COD	24.37%
		W. Mean	60%	PRD	120.88%

### Preliminary Statistics

Median	60%	AAD	17.98%
Mean	64%	COD	29.94%
W. Mean	50%	PRD	127.43%

## Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	1	72.83%	0	N/A	12	74.50%
Mkt Area 1	1	72.83%	0	N/A	12	74.50%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	4	60.09%	0	N/A	13	73.62%
Mkt Area 1	4	60.09%	0	N/A	13	73.62%

2010

**(Amended) Methodology for Special Valuation**

**Garfield County**

The State Assessment office for Garfield County submits this report pursuant to Title 350, Neb. R. & Regs., Reg-11-005.04. The following methodologies are used to value agricultural land that is influenced by market factors other than purely agricultural or horticultural purposes. The following non-agricultural influences have been identified: Residential, Commercial, and Recreational. The office maintains a file of all data used for determining the special and actual valuation. This file shall be available for inspection at the State Assessment office for Garfield County by any interested person.

**A. Identification of the influenced area:**

The land in market area 1 has been identified as the area least likely to be influenced by non-agricultural uses.

The land in market areas 5 through 8 has been identified as areas that are located along the Calamus and North Loup Rivers. Also included in these market areas is the land associated with Nebraska State Highway 96 which runs from Highway 91 on the south end (near Burwell) to the Garfield/Loup County line and directly to and passed the Calamus Reservoir.

**B. Describe the highest and best use of the properties in the influenced area, and how this was determined:**

Market areas 5, 6, 7 and 8 are areas along the river corridors. For several years the areas along the Calamus and North Loup Rivers have sold for uses other than agricultural usage. The influence on these sales has been for recreational use such as hunting, fishing, personal pleasure and quiet enjoyment. These sales have been to private individuals. Based on the sales in the area, it has been determined the highest and best use of the properties located in market areas 5 through 8 to be primarily recreational in nature.

**C. Describe the valuation models used in arriving at the value estimates, and explain why and how they were selected:**

Analysis of sales contained in the special valuation areas creates a market value for properties that are influenced by non-agricultural purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along both rivers in the county, the market value was set at a price reflective of the use as other than agricultural usage.

**D. Describe which market areas were analyzed, both in the County and in any county deemed comparable:**

For 2010 non-influenced market areas 1 and 2 were analyzed and a determination was made for the need of only one (1) non-influenced market area. These two areas were combined into market area 1.

Each of the special valuation market areas 5 through 8 were created in conjunction with the surrounding agricultural market area. The special valuation areas have values determined by the agricultural table developed for the non-influenced market area within the county.

**E. Describe any adjustments made to sales to reflect current cash equivalency of typical market conditions. Include how this affects the actual and special value:**

No adjustments were made to sales for any reason.

**F. Describe any estimates of economic rent or net operating income used in an income capitalization approach. Include estimates of yields, commodity prices, typical crop share:**

We have not studied rents for these properties because typically actual income information is not readily available to this office.

**G. Describe the typical expenses allowed in an income capitalization approach. Include how this affects the actual and special value:**

We have not studied the income approach for these properties because typically actual income information is not readily available to this office.

**H. Describe the overall capitalization rate used in an income capitalization approach. Include how this affects the actual and special value:**

We have not studied the income approach for these properties because typically actual income information is not readily available to this office.

**I. Describe any other information used in supporting the estimate of actual and special value. Include how this affects the actual and special value:**

No other information was used.

Carolyn Sekutera  
State Assessment Manager for Garfield County

Sharon Boucher  
State Appraiser for Garfield County

**Agricultural or Special  
Valuation Correlation**

## 2010 Correlation Section

### For Garfield County

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#### Agricultural Land

##### I. Correlation

The level of value for the agricultural land in Garfield County, as determined by the PTA is 70%. The mathematically calculated median is 70%.

##### AGRICULTURAL LAND:

An analysis of the agricultural sales in Garfield County was conducted. Garfield County has one market area for non-influenced agricultural land in the county. The distribution of sales among the three years of the study period was reviewed to determine if the sales file was skewed toward a specific time period. The sales file contained more sales in the middle year, than in the oldest or newest year. The portion of irrigated, dry, and grass land acres in the sales file was fairly similar to the portion in the population. Upon reviewing Garfield County's pervious land values it was determined that the irrigated values were lower than the counties surrounding them. In the Garfield file only one sale containing at least 80% irrigated acres was present. The sample was expanded to bring in additional irrigated sales to provide a more accurate measurement of the level of value in Garfield County.

Land characteristics were reviewed in and around the county with the state appraiser for Garfield County. It was determined all the surrounding counties were comparable. A list of irrigated sales was developed for use in the expansion of the sales file. It was important that sales be added to the sample without creating a time skew or making the sample unrepresentative of the population. Because the sample already contained more sales in the middle year of the study period, sales were added to the oldest and newest year to balance the study periods. Based on proximity, soils, land use and year of sale, a total of four sales were selected to expand the sample. Two irrigated sales are from Valley County, one irrigated from Wheeler and one grass sale from Rock County. These sales were the closest comparable sales to Garfield County that occurred in the oldest and newest years of the study period.

With the inclusion of these sales, there were still only four irrigated sales in the sample. While this is not a sufficient number of sales to place reliance on the median of irrigated sales, it does give more reliance to the ratio study and aids in establishing the level of value for the county.

Based on the agricultural analysis completed by the state appraiser countywide irrigated values were increased 36%, dry land 24%, and grassland values increased 20%. Garfield County has achieved equalization with the different land uses of agricultural land as well as being reasonably comparable to the surrounding counties. The level of value for Garfield County is 70% of market as well as a calculated median of 70%.

There will be no non-binding recommendation for the agricultural class.

## 2010 Correlation Section

### For Garfield County

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#### SPECIAL VALUATION:

A review of the agricultural land values in Garfield County in areas that have other non-agricultural influences indicates that the values used are similar to other areas in the County where there are no non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Garfield County is 70%.

#### II. 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.

#### AGRICULTURAL LAND:

All agricultural sales are reviewed through research of the deed. Questionnaires are mailed to both the buyer and seller of the property. Telephone contact is made to the buyer or seller if there are additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. Physical on-site reviews are also performed on the sales as deemed appropriate to verify data at time of sale.

Percentage return of the questionnaires is 72%. Sales in the study period are monitored for any changes that may take place after the purchase.

## 2010 Correlation Section

### For Garfield County

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#### III. 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.

**Median    Wgt.Mean    Mean**

<b>R&amp;O Statistics</b>	<b>70</b>	<b>60</b>	<b>73</b>
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## 2010 Correlation Section

### For Garfield County

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#### IV. 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.

## 2010 Correlation Section

### For Garfield County

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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, 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.

The analysis in this section displays the calculated COD and PRD measures for Garfield County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
<b>R&amp;O Statistics</b>	<b>24.37</b>	<b>120.88</b>

#### AGRICULTURAL LAND:

Both the coefficient of dispersion and the price related differential are outside the acceptable ranges. There are two large acre/large dollar sales that are impacting these statistics. With the hypothetical removal of these two sales the weighted mean falls into the acceptable range. Both the COD and PRD lower considerably to just slightly above the range.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,359</b>	<b>Value : 222,293,220</b>	<b>Growth 1,840,495</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	36	159,745	3	99,860	12	157,355	51	416,960	
<b>02. Res Improve Land</b>	526	3,739,785	26	602,970	129	3,064,995	681	7,407,750	
<b>03. Res Improvements</b>	528	20,652,895	26	1,591,435	167	9,509,345	721	31,753,675	
<b>04. Res Total</b>	564	24,552,425	29	2,294,265	179	12,731,695	772	39,578,385	1,097,445
<b>% of Res Total</b>	73.06	62.03	3.76	5.80	23.19	32.17	32.73	17.80	59.63
<b>05. Com UnImp Land</b>	8	48,310	4	105,825	1	12,460	13	166,595	
<b>06. Com Improve Land</b>	93	696,745	5	147,275	16	291,820	114	1,135,840	
<b>07. Com Improvements</b>	95	4,305,020	8	336,050	16	824,535	119	5,465,605	
<b>08. Com Total</b>	103	5,050,075	12	589,150	17	1,128,815	132	6,768,040	269,320
<b>% of Com Total</b>	78.03	74.62	9.09	8.70	12.88	16.68	5.60	3.04	14.63
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	6	64,860	1	18,050	1	36,500	8	119,410	
<b>11. Ind Improvements</b>	6	279,800	1	127,960	1	220,835	8	628,595	
<b>12. Ind Total</b>	6	344,660	1	146,010	1	257,335	8	748,005	0
<b>% of Ind Total</b>	75.00	46.08	12.50	19.52	12.50	34.40	0.34	0.34	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	95	698,150	95	698,150	
<b>14. Rec Improve Land</b>	0	0	0	0	9	80,500	9	80,500	
<b>15. Rec Improvements</b>	0	0	0	0	22	366,325	22	366,325	
<b>16. Rec Total</b>	0	0	0	0	117	1,144,975	117	1,144,975	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	4.96	0.52	0.00
<b>Res &amp; Rec Total</b>	564	24,552,425	29	2,294,265	296	13,876,670	889	40,723,360	1,097,445
<b>% of Res &amp; Rec Total</b>	63.44	60.29	3.26	5.63	33.30	34.08	37.69	18.32	59.63
<b>Com &amp; Ind Total</b>	109	5,394,735	13	735,160	18	1,386,150	140	7,516,045	269,320
<b>% of Com &amp; Ind Total</b>	77.86	71.78	9.29	9.78	12.86	18.44	5.93	3.38	14.63
<b>17. Taxable Total</b>	673	29,947,160	42	3,029,425	314	15,262,820	1,029	48,239,405	1,366,765
<b>% of Taxable Total</b>	65.40	62.08	4.08	6.28	30.52	31.64	43.62	21.70	74.26

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	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. Producing	75	17	134	226

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	100,875	30	1,959,805	964	110,124,985	997	112,185,665
28. Ag-Improved Land	1	57,460	15	2,165,945	299	45,432,770	315	47,656,175
29. Ag Improvements	1	1,510	15	942,130	317	13,268,335	333	14,211,975
30. Ag Total							1,330	174,053,815

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	9	10.00	122,000	
33. HomeSite Improvements	0	0.00	0	10	10.00	603,835	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	12.00	33,600	
36. FarmSite Improv Land	1	1.00	4,300	15	59.50	158,420	
37. FarmSite Improvements	1	0.00	1,510	15	0.00	338,295	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	47.96	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	18,000	2	2.00	18,000	
32. HomeSite Improv Land	210	230.55	2,193,500	219	240.55	2,315,500	
33. HomeSite Improvements	206	217.55	9,444,955	216	227.55	10,048,790	473,730
34. HomeSite Total				<b>218</b>	<b>242.55</b>	<b>12,382,290</b>	
35. FarmSite UnImp Land	18	45.43	97,415	19	57.43	131,015	
36. FarmSite Improv Land	261	1,063.53	1,907,680	277	1,124.03	2,070,400	
37. FarmSite Improvements	300	0.00	3,823,380	316	0.00	4,163,185	0
38. FarmSite Total				<b>335</b>	<b>1,181.46</b>	<b>6,364,600</b>	
39. Road & Ditches	0	1,784.32	0	0	1,832.28	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>553</b>	<b>3,256.29</b>	<b>18,746,890</b>	<b>473,730</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	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	17	1,270.21	1,079,705
44. Recapture Value N/A	0	0.00	0	17	1,270.21	1,596,245
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	31	3,613.45	2,405,520	48	4,883.66	3,485,225
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	0.00	0.00%	0	0.00%	0.00
46. 1A	3,581.35	21.25%	5,551,100	31.57%	1,550.00
47. 2A1	106.40	0.63%	143,640	0.82%	1,350.00
48. 2A	3,299.97	19.58%	3,877,620	22.05%	1,175.05
49. 3A1	765.94	4.55%	880,830	5.01%	1,150.00
50. 3A	2,060.40	12.23%	2,276,740	12.95%	1,105.00
51. 4A1	5,229.87	31.04%	3,634,800	20.67%	695.01
52. 4A	1,806.00	10.72%	1,219,245	6.93%	675.11
53. Total	16,849.93	100.00%	17,583,975	100.00%	1,043.56
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	445.51	5.57%	289,580	7.48%	650.00
56. 2D1	54.70	0.68%	31,470	0.81%	575.32
57. 2D	3,331.11	41.68%	1,832,110	47.33%	550.00
58. 3D1	1,023.10	12.80%	511,550	13.22%	500.00
59. 3D	116.20	1.45%	52,290	1.35%	450.00
60. 4D1	1,921.44	24.04%	768,580	19.86%	400.00
61. 4D	1,100.51	13.77%	385,180	9.95%	350.00
62. Total	7,992.57	100.00%	3,870,760	100.00%	484.29
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	585.17	0.19%	283,850	0.23%	485.07
65. 2G1	272.53	0.09%	132,180	0.11%	485.01
66. 2G	6,450.44	2.04%	3,130,515	2.56%	485.32
67. 3G1	1,940.90	0.61%	874,085	0.72%	450.35
68. 3G	8,940.18	2.83%	3,822,985	3.13%	427.62
69. 4G1	76,995.19	24.38%	30,958,775	25.36%	402.09
70. 4G	220,678.84	69.87%	82,864,465	67.88%	375.50
71. Total	315,863.25	100.00%	122,066,855	100.00%	386.45
<b>Irrigated Total</b>					
Irrigated Total	16,849.93	4.87%	17,583,975	12.20%	1,043.56
<b>Dry Total</b>					
Dry Total	7,992.57	2.31%	3,870,760	2.69%	484.29
<b>Grass Total</b>					
Grass Total	315,863.25	91.32%	122,066,855	84.71%	386.45
<b>Waste</b>					
Waste	5,186.38	1.50%	579,250	0.40%	111.69
<b>Other</b>					
Other	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>					
Exempt	57.89	0.02%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	345,892.13	100.00%	144,100,840	100.00%	416.61

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	245.25	57.50%	380,140	65.03%	1,550.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	29.40	6.89%	34,545	5.91%	1,175.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	150.20	35.21%	168,475	28.82%	1,121.67
51. 4A1	0.60	0.14%	675	0.12%	1,125.00
52. 4A	1.10	0.26%	745	0.13%	677.27
<b>53. Total</b>	<b>426.55</b>	<b>100.00%</b>	<b>584,580</b>	<b>100.00%</b>	<b>1,370.48</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	4.10	1.31%	4,615	1.64%	1,125.61
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	112.65	35.86%	108,280	38.57%	961.21
58. 3D1	2.00	0.64%	2,250	0.80%	1,125.00
59. 3D	160.59	51.12%	127,955	45.58%	796.78
60. 4D1	28.80	9.17%	30,885	11.00%	1,072.40
61. 4D	6.00	1.91%	6,755	2.41%	1,125.83
<b>62. Total</b>	<b>314.14</b>	<b>100.00%</b>	<b>280,740</b>	<b>100.00%</b>	<b>893.68</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2.00	0.11%	2,250	0.16%	1,125.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	48.77	2.70%	53,025	3.87%	1,087.25
67. 3G1	0.60	0.03%	675	0.05%	1,125.00
68. 3G	215.26	11.92%	201,185	14.69%	934.61
69. 4G1	541.75	30.01%	529,365	38.66%	977.14
70. 4G	996.96	55.22%	582,945	42.57%	584.72
<b>71. Total</b>	<b>1,805.34</b>	<b>100.00%</b>	<b>1,369,445</b>	<b>100.00%</b>	<b>758.55</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>426.55</b>	<b>16.43%</b>	<b>584,580</b>	<b>25.77%</b>	<b>1,370.48</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>314.14</b>	<b>12.10%</b>	<b>280,740</b>	<b>12.38%</b>	<b>893.68</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1,805.34</b>	<b>69.52%</b>	<b>1,369,445</b>	<b>60.38%</b>	<b>758.55</b>
<b>Waste</b>	<b>50.80</b>	<b>1.96%</b>	<b>33,400</b>	<b>1.47%</b>	<b>657.48</b>
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>	<b>2.50</b>	<b>0.10%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>2,596.83</b>	<b>100.00%</b>	<b>2,268,165</b>	<b>100.00%</b>	<b>873.44</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	66.90	53.95%	103,695	61.73%	1,550.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	37.00	29.84%	43,480	25.88%	1,175.14
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	16.10	12.98%	18,115	10.78%	1,125.16
52. 4A	4.00	3.23%	2,705	1.61%	676.25
<b>53. Total</b>	<b>124.00</b>	<b>100.00%</b>	<b>167,995</b>	<b>100.00%</b>	<b>1,354.80</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1.20	1.31%	585	0.60%	487.50
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2.90	3.16%	2,815	2.90%	970.69
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	16.50	17.98%	18,565	19.12%	1,125.15
69. 4G1	33.76	36.79%	37,985	39.13%	1,125.15
70. 4G	37.40	40.76%	37,135	38.25%	992.91
<b>71. Total</b>	<b>91.76</b>	<b>100.00%</b>	<b>97,085</b>	<b>100.00%</b>	<b>1,058.03</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>124.00</b>	<b>56.81%</b>	<b>167,995</b>	<b>63.31%</b>	<b>1,354.80</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>91.76</b>	<b>42.04%</b>	<b>97,085</b>	<b>36.59%</b>	<b>1,058.03</b>
<b>Waste</b>					
<b>Waste</b>	<b>2.50</b>	<b>1.15%</b>	<b>275</b>	<b>0.10%</b>	<b>110.00</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>218.26</b>	<b>100.00%</b>	<b>265,355</b>	<b>100.00%</b>	<b>1,215.77</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	586.00	60.03%	908,300	66.86%	1,550.00
47. 2A1	3.30	0.34%	4,455	0.33%	1,350.00
48. 2A	344.93	35.34%	405,315	29.84%	1,175.06
49. 3A1	3.50	0.36%	4,025	0.30%	1,150.00
50. 3A	12.70	1.30%	14,035	1.03%	1,105.12
51. 4A1	10.40	1.07%	8,565	0.63%	823.56
52. 4A	15.30	1.57%	13,760	1.01%	899.35
<b>53. Total</b>	<b>976.13</b>	<b>100.00%</b>	<b>1,358,455</b>	<b>100.00%</b>	<b>1,391.67</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	55.80	44.64%	39,550	42.71%	708.78
56. 2D1	0.40	0.32%	230	0.25%	575.00
57. 2D	20.69	16.55%	22,425	24.22%	1,083.86
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	24.00	19.20%	17,685	19.10%	736.88
60. 4D1	16.50	13.20%	7,185	7.76%	435.45
61. 4D	7.60	6.08%	5,530	5.97%	727.63
<b>62. Total</b>	<b>124.99</b>	<b>100.00%</b>	<b>92,605</b>	<b>100.00%</b>	<b>740.90</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	62.68	4.93%	44,665	4.14%	712.59
65. 2G1	7.50	0.59%	3,635	0.34%	484.67
66. 2G	66.71	5.25%	53,550	4.96%	802.73
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	337.56	26.55%	312,195	28.91%	924.86
69. 4G1	407.13	32.02%	340,685	31.55%	836.80
70. 4G	389.77	30.66%	325,000	30.10%	833.83
<b>71. Total</b>	<b>1,271.35</b>	<b>100.00%</b>	<b>1,079,730</b>	<b>100.00%</b>	<b>849.28</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>976.13</b>	<b>38.90%</b>	<b>1,358,455</b>	<b>51.87%</b>	<b>1,391.67</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>124.99</b>	<b>4.98%</b>	<b>92,605</b>	<b>3.54%</b>	<b>740.90</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1,271.35</b>	<b>50.66%</b>	<b>1,079,730</b>	<b>41.23%</b>	<b>849.28</b>
<b>Waste</b>					
<b>Waste</b>	<b>136.95</b>	<b>5.46%</b>	<b>88,165</b>	<b>3.37%</b>	<b>643.78</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>2,509.42</b>	<b>100.00%</b>	<b>2,618,955</b>	<b>100.00%</b>	<b>1,043.65</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	565.94	32.18%	877,210	39.77%	1,550.01
47. 2A1	6.50	0.37%	8,775	0.40%	1,350.00
48. 2A	512.57	29.14%	602,290	27.31%	1,175.04
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	410.38	23.33%	456,045	20.67%	1,111.27
51. 4A1	231.10	13.14%	230,030	10.43%	995.37
52. 4A	32.20	1.83%	31,435	1.43%	976.24
<b>53. Total</b>	<b>1,758.69</b>	<b>100.00%</b>	<b>2,205,785</b>	<b>100.00%</b>	<b>1,254.22</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	26.25	7.89%	28,275	10.01%	1,077.14
56. 2D1	0.40	0.12%	230	0.08%	575.00
57. 2D	135.10	40.59%	130,375	46.14%	965.03
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	120.30	36.14%	82,830	29.32%	688.53
60. 4D1	42.20	12.68%	37,040	13.11%	877.73
61. 4D	8.60	2.58%	3,785	1.34%	440.12
<b>62. Total</b>	<b>332.85</b>	<b>100.00%</b>	<b>282,535</b>	<b>100.00%</b>	<b>848.84</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	65.60	1.67%	58,845	1.66%	897.03
65. 2G1	38.21	0.97%	33,890	0.96%	886.94
66. 2G	337.93	8.58%	314,460	8.89%	930.55
67. 3G1	9.00	0.23%	10,125	0.29%	1,125.00
68. 3G	511.96	13.00%	311,475	8.80%	608.40
69. 4G1	789.41	20.05%	610,035	17.24%	772.77
70. 4G	2,185.88	55.51%	2,199,250	62.16%	1,006.12
<b>71. Total</b>	<b>3,937.99</b>	<b>100.00%</b>	<b>3,538,080</b>	<b>100.00%</b>	<b>898.45</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,758.69</b>	<b>28.80%</b>	<b>2,205,785</b>	<b>36.44%</b>	<b>1,254.22</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>332.85</b>	<b>5.45%</b>	<b>282,535</b>	<b>4.67%</b>	<b>848.84</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>3,937.99</b>	<b>64.49%</b>	<b>3,538,080</b>	<b>58.45%</b>	<b>898.45</b>
<b>Waste</b>	<b>76.60</b>	<b>1.25%</b>	<b>27,210</b>	<b>0.45%</b>	<b>355.22</b>
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>6,106.13</b>	<b>100.00%</b>	<b>6,053,610</b>	<b>100.00%</b>	<b>991.40</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	96.67	147,830	2,231.17	3,058,790	17,807.46	18,694,170	20,135.30	21,900,790
<b>77. Dry Land</b>	5.11	3,280	216.09	183,415	8,543.35	4,339,945	8,764.55	4,526,640
<b>78. Grass</b>	6.04	2,925	931.45	565,135	322,032.20	127,583,135	322,969.69	128,151,195
<b>79. Waste</b>	0.00	0	31.60	4,390	5,421.63	723,910	5,453.23	728,300
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	1.61	0	58.78	0	60.39	0
<b>82. Total</b>	<b>107.82</b>	<b>154,035</b>	<b>3,410.31</b>	<b>3,811,730</b>	<b>353,804.64</b>	<b>151,341,160</b>	<b>357,322.77</b>	<b>155,306,925</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	20,135.30	5.64%	21,900,790	14.10%	1,087.68
<b>Dry Land</b>	8,764.55	2.45%	4,526,640	2.91%	516.47
<b>Grass</b>	322,969.69	90.39%	128,151,195	82.51%	396.79
<b>Waste</b>	5,453.23	1.53%	728,300	0.47%	133.55
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	60.39	0.02%	0	0.00%	0.00
<b>Total</b>	<b>357,322.77</b>	<b>100.00%</b>	<b>155,306,925</b>	<b>100.00%</b>	<b>434.64</b>

**2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)**

36 Garfield

	<b>2009 CTL County Total</b>	<b>2010 Form 45 County Total</b>	<b>Value Difference (2010 form 45 - 2009 CTL)</b>	<b>Percent Change</b>	<b>2010 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	38,674,655	39,578,385	903,730	2.34%	1,097,445	-0.50%
02. Recreational	1,373,410	1,144,975	-228,435	-16.63%	0	-16.63%
03. Ag-Homesite Land, Ag-Res Dwelling	12,098,935	12,382,290	283,355	2.34%	473,730	-1.57%
<b>04. Total Residential (sum lines 1-3)</b>	<b>52,147,000</b>	<b>53,105,650</b>	<b>958,650</b>	<b>1.84%</b>	<b>1,571,175</b>	<b>-1.17%</b>
05. Commercial	6,304,105	6,768,040	463,935	7.36%	269,320	3.09%
06. Industrial	819,510	748,005	-71,505	-8.73%	0	-8.73%
07. Ag-Farmsite Land, Outbuildings	6,077,415	6,364,600	287,185	4.73%	0	4.73%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>13,201,030</b>	<b>13,880,645</b>	<b>679,615</b>	<b>5.15%</b>	<b>269,320</b>	<b>3.11%</b>
<b>10. Total Non-Agland Real Property</b>	<b>65,348,030</b>	<b>66,986,295</b>	<b>1,638,265</b>	<b>2.51%</b>	<b>1,840,495</b>	<b>-0.31%</b>
11. Irrigated	16,146,010	21,900,790	5,754,780	35.64%		
12. Dryland	3,662,340	4,526,640	864,300	23.60%		
13. Grassland	107,235,430	128,151,195	20,915,765	19.50%		
14. Wasteland	553,425	728,300	174,875	31.60%		
15. Other Agland	1,490	0	-1,490	-100.00%		
<b>16. Total Agricultural Land</b>	<b>127,598,695</b>	<b>155,306,925</b>	<b>27,708,230</b>	<b>21.72%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>192,946,725</b>	<b>222,293,220</b>	<b>29,346,495</b>	<b>15.21%</b>	<b>1,840,495</b>	<b>14.26%</b>

**2009 PLAN OF ASSESSMENT  
FOR  
GARFIELD COUNTY  
By Carolyn Sekutera and Sharon Boucher**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. 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 any changes are made by either the appraiser or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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.” Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 ( 2009).

General Description of Real Property in Garfield County:

Per the 2009 County Abstract, Garfield County consists of 2,551 parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	771	30.22%	20.10%
Commercial	134	5.25%	3.27%
Industrial	8	.31%	.42%
Recreational	308	12.08%	.68%
Agricultural	1,330	52.14%	75.53%
Special Value	NA	NA%	NA%

Agricultural land - taxable acres: 357,338.74.

Other pertinent facts: 75.53% of the taxable base value in the county is agricultural and of that 90% consists primarily of grassland property.

Current Resources:

- A. Staff: Shared Assessment Manager, Assistant Manager, Assistant Appraiser, & Shared Appraiser.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor and assistant manager have met all the educational hours required. Both also attend other workshops and meetings to further their knowledge of the assessment field. The staff has taken classes such as Windows, TerraScan user education as well as IAAO classes.

The appraiser is required to obtain 28 hours of continuing education every two years to maintain licensing with the Nebraska Real Property Appraiser Board.

- B. Cadastral Maps

The Garfield County cadastral maps were originally done in 1969. Additional pages have been added to show changes such as annexation and new subdivisions. The assessment staff maintains the cadastral maps. All new subdivision and parcel splits are kept up to date, as well as ownership transfers.

- C. Property Record Cards - Property information, photo, sketches, etc.

A concentrated effort towards a “paperless” property record card is in effect. Garfield County Assessment Office went on-line July, 2006 with the property record information.

- D. Software for CAMA and Assessment Administration.

Garfield County uses the Department of Revenue, Property Assessment Division software for CAMA and Assessment Administration. Garfield County does not have GIS.

- E. Web based – property record information access  
Property record information is available at: <http://garfield.pat.gisworkshop.com>
- F. Agridata, Inc software is used to measure rural parcels to aid the conversion from old alpha soil symbols to the new numeric symbols. This was completed for 2009. The software is still being used to measure new field certifications.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Assessment staff processes sales transactions in the computer system and prints a copy of the 521 forms and property review sheet which is given to the appraisal staff. This process changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions within each assessor location. The market areas are reviewed annually and compared for equality between like classes of property as well as other classes. If necessary a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agland property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. For each assessor location and market area consideration is given to the number of sales in the study and the time frame of the parcel data. This information is reviewed several times throughout the year. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.

D. Approaches to Value

1) Market Approach; sales comparisons, - Similar properties are studied to determine if and what actions will be necessary for adjustments for the upcoming year.

2) Cost Approach; cost manual used & date of manual and latest depreciation study

-The Department of Revenue, Property Assessment Division CAMA system is utilized for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

3) Income Approach; income and expense data collection/analysis from the market, -

Gather income information as available for commercial properties. Rental income has been requested on residential properties. The income approach generally is not used since income/expense data is not readily available.

4) Land valuation studies, establish market areas, special value for agricultural land

– Sales are plotted on a map indicative to the land use at 80% of each class i.e. irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, Time frame of sales, and Number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to valuation with the final valuation based on the most appropriate method.

F. Review assessment sales ratio studies after assessment actions. – Sales assessment ratios are reviewed after final values are applied to the sales within all classes and subclasses of properties and then applied to the entire population of properties within the subclasses and classes within the county. Finally a unit of comparison analysis is completed to insure uniformity with the class or sub-class.

G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1<sup>st</sup> of each year. These are mailed to the last known address of property owners. After notices have been mailed the appraisal staff is available to answer any questions or concerns from the taxpayers with support from the assessment staff as needed.

**Level of Value, Quality, and Uniformity for assessment year 2009:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	98	16.62	102.46
Commercial	N/A	N/A	N/A
Agricultural Land	70	27.88	102.61
Special Value Agland	NA	NA	NA

\*COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2009 Reports & Opinions.

**Assessment Actions planned for Assessment Year 2010:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete the rural review of properties and revalue. Complete Burwell City review of properties. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Begin review of properties. Revalue new subdivision land. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Sales will be plotted on the soil map and the topographical map indicative to the use at 80% of each subclass of irrigation, grassland, or dry cropland with the price per acre listed. Market area boundaries, if deemed appropriate will be scrutinized for proportionality of number of sales and timeliness of sales. Consideration will also be given to borrowing sales from the neighboring counties. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agland: Review sales within the current study period for a use other than agricultural.

### **Assessment Actions Planned for Assessment Year 2011:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue to review a portion of the class. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete review of properties and revalue using new Marshall and Swift costing. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue to monitor market areas and plot sales. Adjustments to class and subclass values will be analyzed and applied as necessary. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agland: Review sales within the current study period for a use other than agricultural.

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

Residential (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue to review a portion of the class. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Review a portion of the class. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue to monitor market areas and plot sales. Adjustment to class and subclass values will be analyzed and applied as necessary. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agland: Review sales within the current study period for a use other than agricultural.

Other functions performed by the assessor’s office, but not limited to:

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real & Personal Property)
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 331 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 108 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD 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. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections – prepare tax list correction documents for county board approval.

11. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
12. TERC Appeals – appraiser prepares information and attends taxpayer appeal hearings before TERC, defend valuation.
13. TERC Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the TERC.
14. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the assessor certification requires 60 hours of approved continuing education every four years. Retention of the appraiser license requires 28 hours of continuing education every two years.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Assessment: CAROLYN SEKUTERA  
ASSESSMENT MANAGER  
GARFIELD COUNTY

Appraiser: Sharon Boucher  
Appraiser  
Garfield County

## 2010 Assessment Survey for Garfield County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	0
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	1 – Assessment Administrative Assistant
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	3 – The Appraiser, Appraiser Assistant and the Assessment Administrative Manager are shared between Garfield, Greeley and Sherman Counties.
6.	<b>Assessor’s requested budget for current fiscal year</b>
	\$195,492.48
7.	<b>Adopted budget, or granted budget if different from above</b>
	Same as above
8.	<b>Amount of the total budget set aside for appraisal work</b>
	\$108,604.60
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>
	\$3,674.42
11.	<b>Amount of the total budget set aside for education/workshops</b>
	\$0
12.	<b>Other miscellaneous funds</b>
	\$0
13.	<b>Was any of last year’s budget not used:</b>
	No

#### B. Computer, Automation Information and GIS

1.	<b>Administrative software</b>
	Terra Scan
2.	<b>CAMA software</b>
	Terra Scan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>

	Assessment Staff
5.	<b>Does the county have GIS software?</b>
	No
6.	<b>Who maintains the GIS software and maps?</b>
	N/A
7.	<b>Personal Property software:</b>
	Terra Scan

### **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>
	Burwell
4.	<b>When was zoning implemented?</b>
	County – 2000 City of Burwell - 1970

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	None
2.	<b>Other services</b>
	None



# Certification

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This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Garfield County Assessor.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts