

Table of Contents

2011 Commission Summary

2011 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

Residential Correlation

- Residential Real Property
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency
 - IV. Analysis of Quality of Assessment

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

Commercial Correlation

- Commercial Real Property
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency
 - IV. Analysis of Quality of Assessment

Agricultural or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Base Analysis Statistics
- Agricultural Random Inclusion Analysis Statistics
- Agricultural Random Exclusion Analysis Statistics

Special Valuation Statistics

- Special Valuation Methodology
- Special Valuation Base Analysis Statistics
- Special Valuation Random Inclusion Analysis Statistics
- Special Valuation Random Exclusion Analysis Statistics

Agricultural or Special Valuation Correlation

- Agricultural or Special Valuation Land
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency

IV. Analysis of Quality of Assessment

County Reports

- 2011 County Abstract of Assessment for Real Property, Form 45
- 2011 County Agricultural Land Detail
- 2011 County Abstract of Assessment for Real Property Compared with the 2009 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

Valuation History Charts

2011 Commission Summary for Garden County

Residential Real Property - Current

Number of Sales	35	Median	98.80
Total Sales Price	\$1,270,800	Mean	99.85
Total Adj. Sales Price	\$1,302,400	Wgt. Mean	98.32
Total Assessed Value	\$1,280,517	Average Assessed Value of the Base	\$38,736
Avg. Adj. Sales Price	\$37,211	Avg. Assessed Value	\$36,586

Confidence Interval - Current

95% Median C.I	91.68 to 105.45
95% Mean C.I	93.18 to 103.46
95% Wgt. Mean C.I	93.61 to 106.09
% of Value of the Class of all Real Property Value in the County	10.99
% of Records Sold in the Study Period	3.51
% of Value Sold in the Study Period	3.32

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	57	98	98
2009	76	98	98
2008	72	98	98
2007	89	95	95

2011 Commission Summary for Garden County

Commercial Real Property - Current

Number of Sales	20	Median	100.34
Total Sales Price	\$342,515	Mean	103.37
Total Adj. Sales Price	\$342,515	Wgt. Mean	98.67
Total Assessed Value	\$337,956	Average Assessed Value of the Base	\$42,382
Avg. Adj. Sales Price	\$17,126	Avg. Assessed Value	\$16,898

Confidence Interval - Current

95% Median C.I	98.24 to 103.50
95% Mean C.I	97.15 to 109.59
95% Wgt. Mean C.I	90.31 to 107.03
% of Value of the Class of all Real Property Value in the County	2.03
% of Records Sold in the Study Period	11.90
% of Value Sold in the Study Period	4.75

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	20	99	99
2009	21	99	99
2008	15	99	99
2007	14	96	96

2011 Opinions of the Property Tax Administrator for Garden County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	72	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 11th day of April, 2011.



Ruth A. Sorensen
Property Tax Administrator



2011 Residential Assessment Actions for Garden County

All residential and commercial lots in each of the three towns (Oshkosh, Lewellen, and Lisco), both improved and unimproved, were reviewed for assessment year 2011. This included lots in the subdivisions where the market was also indicating a change.

The cadastral book was used to recalculate the square footage of each lot, the property record cards were then updated with any corrections or changes.

Approximately 940 items of pickup work were completed this year. This included reviewing many parcels, whether residential, commercial, or agricultural, for new buildings and or additions, alterations or the removal of some structures.

The assessor's office obtains zoning permits, city permits, and information statements. For assessment year 2011 eight zoning permits were received, six information statements, four Lewellen Village permits and fourteen Oshkosh building permits. Throughout the year all updates are recorded, new buildings, and so forth that need to be checked for the next year. All are entered in the permit list in County Solutions for the following year's pickup work.

2011 Residential Assessment Survey Garden County

1.	Valuation data collection done by:	
	Assessor and staff, and on a short-term basis two part-time listers as needed.	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Oshkosh is the main business hub for Garden County, here is located the hospital, nursing home, bank and school.
	2	Lewellen, the market is influenced primarily by the proximity to Lake McConaughy.
	3	Lisco, the market here is very stagnant; when a property does sell typically it will be purchased and used as lodging for the hunters.
	4	The rural is a different market for those individuals seeking the amenities of country living.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach will carry the most weight and the sales will be used in the development of the depreciation.	
4.	When was the last lot value study completed?	
	2010 for 2011 values	
5.	Describe the methodology used to determine the residential lot values.	
	A market analysis of vacant lot sales and/or determining the residual value by subtracting the reproduction cost new less depreciation from the sale price. A square foot price has been developed for residential lots and a per acre breakdown has been established for larger parcels.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2005	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Effective age is determined from the market and then the tables provided by the CAMA vendor are utilized.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	

9.	How often does the County update the depreciation tables?
	When needed – residential in 2008 and commercial in 2009
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	A parcel is considered to be substantially changed when improvements are added, or removed, that will significantly affect the value, such as: a new home, garage, outbuildings, or additions, remodeling or renovations. Also, realtor’s notes and on-site reviews.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	In the ‘Garden County Assessor Policy & Procedure’ book.

**35 Garden
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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

Number of Sales : 35
 Total Sales Price : 1,270,800
 Total Adj. Sales Price : 1,302,400
 Total Assessed Value : 1,280,517
 Avg. Adj. Sales Price : 37,211
 Avg. Assessed Value : 36,586

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 100
 COD : 14.43
 PRD : 101.56

COV : 18.85
 STD : 18.82
 Avg. Abs. Dev : 14.26
 MAX Sales Ratio : 149.09
 MIN Sales Ratio : 62.80

95% Median C.I. : 91.68 to 105.45
 95% Wgt. Mean C.I. : 93.18 to 103.46
 95% Mean C.I. : 93.61 to 106.09

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	6	95.92	94.53	93.15	10.79	101.48	70.68	109.14	70.68 to 109.14	42,000	39,123
01-OCT-08 To 31-DEC-08	5	95.57	90.53	96.03	10.84	94.27	62.80	106.14	N/A	33,700	32,363
01-JAN-09 To 31-MAR-09	4	96.67	98.05	98.72	14.99	99.32	79.23	119.64	N/A	70,000	69,102
01-APR-09 To 30-JUN-09	5	114.47	104.60	103.69	15.10	100.88	66.57	130.22	N/A	25,100	26,026
01-JUL-09 To 30-SEP-09	2	97.97	97.97	100.30	18.17	97.68	80.17	115.76	N/A	35,350	35,457
01-OCT-09 To 31-DEC-09	3	104.23	105.96	105.94	01.70	100.02	104.16	109.48	N/A	33,000	34,959
01-JAN-10 To 31-MAR-10	5	97.98	98.52	99.24	12.47	99.27	69.67	123.22	N/A	33,340	33,088
01-APR-10 To 30-JUN-10	5	98.80	110.64	97.29	20.62	113.72	87.52	149.09	N/A	28,000	27,240
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	20	96.95	96.75	97.23	14.30	99.51	62.80	130.22	89.84 to 106.14	41,300	40,154
01-JUL-09 To 30-JUN-10	15	104.16	103.97	100.22	13.80	103.74	69.67	149.09	88.75 to 115.76	31,760	31,829
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	14	104.84	102.07	101.24	13.33	100.82	66.57	130.22	80.17 to 117.25	41,086	41,595
<u>ALL</u>	35	98.80	99.85	98.32	14.43	101.56	62.80	149.09	91.68 to 105.45	37,211	36,586

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	19	98.80	100.68	100.58	11.54	100.10	69.67	130.22	90.20 to 109.48	34,495	34,696
02	9	100.16	101.15	99.18	22.05	101.99	62.80	149.09	66.57 to 129.04	25,667	25,455
03	1	95.57	95.57	95.57	00.00	100.00	95.57	95.57	N/A	17,000	16,247
04	6	97.65	95.96	94.22	13.48	101.85	70.68	115.76	70.68 to 115.76	66,500	62,659
<u>ALL</u>	35	98.80	99.85	98.32	14.43	101.56	62.80	149.09	91.68 to 105.45	37,211	36,586

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	32	98.56	99.45	98.14	14.86	101.33	62.80	149.09	89.84 to 105.45	38,184	37,474
06											
07	3	106.14	104.10	101.07	07.16	103.00	91.68	114.47	N/A	26,833	27,120
<u>ALL</u>	35	98.80	99.85	98.32	14.43	101.56	62.80	149.09	91.68 to 105.45	37,211	36,586

**35 Garden
RESIDENTIAL**

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	1	62.80	62.80	62.80	00.00	100.00	62.80	62.80	N/A	3,000	1,884	
5000 TO 9999	1	149.09	149.09	149.09	00.00	100.00	149.09	149.09	N/A	6,500	9,691	
<u>Total \$</u>												
1 TO 9999	2	105.95	105.95	121.84	40.73	86.96	62.80	149.09	N/A	4,750	5,788	
10000 TO 29999	11	97.07	101.71	95.62	16.91	106.37	69.67	130.22	70.68 to 129.04	23,927	22,880	
30000 TO 59999	19	100.16	98.99	100.07	10.64	98.92	66.57	119.64	88.75 to 109.14	40,563	40,591	
60000 TO 99999	2	97.65	97.65	99.46	08.00	98.18	89.84	105.45	N/A	79,500	79,071	
100000 TO 149999	1	87.89	87.89	87.89	00.00	100.00	87.89	87.89	N/A	100,000	87,891	
150000 TO 249999												
250000 TO 499999												
500000 +												
<u>ALL</u>	35	98.80	99.85	98.32	14.43	101.56	62.80	149.09	91.68 to 105.45	37,211	36,586	

2011 Correlation Section for Garden County

A. Residential Real Property

The statistical sampling of 35 residential sales will be considered an adequate and reliable sample for the measurement of the residential class of real property in Garden County. There is a close relationship between all three measures of central tendency, and the qualitative measures are within the recommended International Association of Assessing Officers (IAAO) standards.

The residential sales verification in Garden County is handled by mailing a questionnaire out to the buyer. The assessor has developed a tracking process for the questionnaires, each time one is returned it is noted on the spreadsheet. In Garden County the response to these questionnaires has been good. Other sources of data collection are county board members, neighbors, and personal knowledge in some instances, and the realtors themselves have been very helpful in verifying sales data. Another useful tool has been the realtor's websites which are watched and their data is compared to the property record card.

All residential lots in each of the three towns (Oshkosh, Lewellen, and Lisco), both improved and unimproved, were reviewed for assessment year 2011. This included lots in the subdivisions where the market was also indicating a change.

Based on the consideration of all available information, the level of value is determined to be 99% of market value for the residential class of real property. Because the known assessment practices are reliable and consistent it is believed that the residential class of property is being treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Garden County**

B. Analysis of Sales Verification

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

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

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

2011 Correlation Section for Garden County

C. Measures of Central Tendency

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

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

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

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

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

2011 Correlation Section for Garden County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

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

**2011 Correlation Section
for Garden County**

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

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

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

2011 Commercial Assessment Actions for Garden County

As was mentioned in the 2011 Residential Assessment Actions for Garden County; all commercial lots, along with the residential in each of the three towns (Oshkosh, Lewellen, and Lisco), both improved and unimproved, were reviewed for assessment year 2011. This included commercial lots in subdivisions where the market was also indicating a change.

The cadastral book was used to recalculate the square footage of each lot, the property record cards were then updated with any corrections or changes.

Commercial properties were also included in the 940 items of pickup work that was completed this year. This included reviewing many parcels, whether residential, commercial, or agricultural, for new buildings and or additions, alterations or the removal of some structures.

The assessor's office obtains zoning permits, city permits, and information statements. For assessment year 2011 eight zoning permits were received, six information statements, four Lewellen Village permits and fourteen Oshkosh building permits. Throughout the year all updates are recorded, new buildings, and so forth that need to be checked for the next year. All are entered in the permit list in County Solutions for the following year's pickup work.

2011 Commercial Assessment Survey for Garden County

1.	Valuation data collection done by:	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Oshkosh is the main business hub for Garden County, here is located the hospital, nursing home, bank and school.
	2	Lewellen, the market is influenced primarily by the proximity to Lake McConaughy.
	3	Lisco, the market here is very stagnant; when a property does sell typically it will be purchased and used as lodging for the hunters.
	4	The rural is a different market for those individuals seeking the amenities of country living.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The cost approach will carry the most weight and the sales will be used in the development of the depreciation. There is not sufficient data to put any reliance on the income approach.	
4.	When was the last lot value study completed?	
	2009	
5.	Describe the methodology used to determine the commercial lot values.	
	A market analysis of vacant lot sales and/or determining the residual value by subtracting the reproduction cost new from the sale price. A square foot price has been developed for commercial lots and a per acre breakdown has been established depending on the size of the larger parcels and the amenities.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2005	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Effective age is determined from the market and then the tables provided by the CAMA vendor are utilized.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	

9.	How often does the County update the depreciation tables?
	When needed – residential in 2008 and commercial in 2009
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	A parcel is considered to be substantially changed when improvements are added, or removed, that will significantly affect the value, such as: a new commercial building, or additions, remodeling or renovations. Also, realtor’s notes and on-site reviews.
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.
	In the ‘Garden County Assessor Policy & Procedure’ book.

35 Garden
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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

Number of Sales : 20
Total Sales Price : 342,515
Total Adj. Sales Price : 342,515
Total Assessed Value : 337,956
Avg. Adj. Sales Price : 17,126
Avg. Assessed Value : 16,898

MEDIAN : 100
WGT. MEAN : 99
MEAN : 103
COD : 07.29
PRD : 104.76

COV : 12.87
STD : 13.30
Avg. Abs. Dev : 07.31
MAX Sales Ratio : 148.66
MIN Sales Ratio : 77.51

95% Median C.I. : 98.24 to 103.50
95% Wgt. Mean C.I. : 90.31 to 107.03
95% Mean C.I. : 97.15 to 109.59

Printed:3/13/2011 3:52:10PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	4	102.89	104.97	99.23	06.19	105.78	96.32	117.77	N/A	16,000	15,876
01-OCT-07 To 31-DEC-07	2	88.20	88.20	79.13	12.12	111.46	77.51	98.89	N/A	29,808	23,586
01-JAN-08 To 31-MAR-08	4	98.51	100.53	99.09	02.61	101.45	97.87	107.23	N/A	16,625	16,474
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08	1	96.24	96.24	96.24	00.00	100.00	96.24	96.24	N/A	10,900	10,490
01-OCT-08 To 31-DEC-08	1	103.34	103.34	103.34	00.00	100.00	103.34	103.34	N/A	20,000	20,667
01-JAN-09 To 31-MAR-09	2	101.65	101.65	102.46	01.82	99.21	99.80	103.50	N/A	9,750	9,990
01-APR-09 To 30-JUN-09	1	115.65	115.65	115.65	00.00	100.00	115.65	115.65	N/A	27,500	31,805
01-JUL-09 To 30-SEP-09	3	102.13	116.34	110.14	16.46	105.63	98.24	148.66	N/A	12,500	13,767
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	2	100.77	100.77	100.38	02.01	100.39	98.74	102.79	N/A	18,500	18,570
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	10	98.93	99.84	92.88	06.18	107.49	77.51	117.77	96.32 to 107.23	19,012	17,657
01-JUL-08 To 30-JUN-09	5	103.34	103.71	106.47	04.47	97.41	96.24	115.65	N/A	15,580	16,588
01-JUL-09 To 30-JUN-10	5	102.13	110.11	105.29	10.66	104.58	98.24	148.66	N/A	14,900	15,688
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	6	98.51	100.28	99.64	02.94	100.64	96.24	107.23	96.24 to 107.23	16,233	16,176
01-JAN-09 To 31-DEC-09	6	102.82	111.33	110.16	10.96	101.06	98.24	148.66	98.24 to 148.66	14,083	15,514
<u>ALL</u>	20	100.34	103.37	98.67	07.29	104.76	77.51	148.66	98.24 to 103.50	17,126	16,898

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	12	98.82	104.63	100.76	07.13	103.84	96.24	148.66	97.87 to 104.90	15,867	15,987
02	3	102.13	95.62	83.07	09.70	115.11	77.51	107.23	N/A	23,372	19,415
03	3	103.34	102.21	102.90	01.19	99.33	99.80	103.50	N/A	13,167	13,549
04	2	109.22	109.22	111.11	05.89	98.30	102.79	115.65	N/A	21,250	23,612
<u>ALL</u>	20	100.34	103.37	98.67	07.29	104.76	77.51	148.66	98.24 to 103.50	17,126	16,898

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	20	100.34	103.37	98.67	07.29	104.76	77.51	148.66	98.24 to 103.50	17,126	16,898
04											
<u>ALL</u>	20	100.34	103.37	98.67	07.29	104.76	77.51	148.66	98.24 to 103.50	17,126	16,898

**35 Garden
COMMERCIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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

Number of Sales : 20
 Total Sales Price : 342,515
 Total Adj. Sales Price : 342,515
 Total Assessed Value : 337,956
 Avg. Adj. Sales Price : 17,126
 Avg. Assessed Value : 16,898

MEDIAN : 100
 WGT. MEAN : 99
 MEAN : 103
 COD : 07.29
 PRD : 104.76

COV : 12.87
 STD : 13.30
 Avg. Abs. Dev : 07.31
 MAX Sales Ratio : 148.66
 MIN Sales Ratio : 77.51

95% Median C.I. : 98.24 to 103.50
 95% Wgt. Mean C.I. : 90.31 to 107.03
 95% Mean C.I. : 97.15 to 109.59

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$</u>											
1 TO 4999	3	107.23	107.96	107.18	05.87	100.73	98.89	117.77	N/A	4,000	4,287
5000 TO 9999	3	100.87	116.44	120.68	16.15	96.49	99.80	148.66	N/A	6,333	7,643
<u>Total \$</u>											
1 TO 9999	6	104.05	112.20	115.45	11.87	97.18	98.89	148.66	98.89 to 148.66	5,167	5,965
10000 TO 29999	11	102.13	101.95	102.92	03.65	99.06	96.24	115.65	97.87 to 104.90	15,809	16,271
30000 TO 59999	3	96.32	90.93	89.51	07.42	101.59	77.51	98.97	N/A	45,872	41,060
60000 TO 99999											
100000 TO 149999											
150000 TO 249999											
250000 TO 499999											
500000 +											
<u>ALL</u>	20	100.34	103.37	98.67	07.29	104.76	77.51	148.66	98.24 to 103.50	17,126	16,898

OCCUPANCY CODE											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	98.24	98.24	98.24	00.00	100.00	98.24	98.24	N/A	18,500	18,175
140	1	102.79	102.79	102.79	00.00	100.00	102.79	102.79	N/A	15,000	15,418
170	4	99.39	99.98	99.50	02.38	100.48	96.24	104.90	N/A	15,975	15,896
25	1	98.89	98.89	98.89	00.00	100.00	98.89	98.89	N/A	4,500	4,450
38	1	103.34	103.34	103.34	00.00	100.00	103.34	103.34	N/A	20,000	20,667
391	1	117.77	117.77	117.77	00.00	100.00	117.77	117.77	N/A	3,500	4,122
47	1	96.32	96.32	96.32	00.00	100.00	96.32	96.32	N/A	45,000	43,345
48	1	77.51	77.51	77.51	00.00	100.00	77.51	77.51	N/A	55,115	42,721
50	2	123.70	123.70	112.05	20.18	110.40	98.74	148.66	N/A	15,000	16,808
77	1	115.65	115.65	115.65	00.00	100.00	115.65	115.65	N/A	27,500	31,805
80	1	107.23	107.23	107.23	00.00	100.00	107.23	107.23	N/A	4,000	4,289
98	5	100.87	100.48	100.48	01.92	100.00	97.87	103.50	N/A	11,100	11,153
<u>ALL</u>	20	100.34	103.37	98.67	07.29	104.76	77.51	148.66	98.24 to 103.50	17,126	16,898

2011 Correlation Section for Garden County

A. Commerical Real Property

The statistical sampling for the commercial class of real property is made up of 20 sales. In reviewing the overall data for measurement purposes the overall median is at an acceptable level of value and the coefficient of dispersion (COD) is below the recommended IAAO standard of 20% or less. Further stratifying the sample by occupancy codes the samples become very small and spread out over twelve different occupancy codes decreasing the reliability. However, there is not a test to determine if each occupancy code listed is representative of the population. These 20 sales represent 11.79% of the 168 commercial records in the county, and the average selling price is \$ 17,126 compared to the average of the population \$42,382.

The commercial sales verification in Garden County is handled by mailing a questionnaire out to the buyer. The assessor has developed a tracking process for the questionnaires, each time one is returned it is noted on the spreadsheet. In Garden County the response to these questionnaires has been good. Other sources of data collection are county board members, neighbors, and personal knowledge in some instances, and the realtors themselves have been very helpful in verifying sales data. Another useful tool has been the realtor's websites which are watched and their data is compared to the property record card.

All commercial lots in each of the three towns (Oshkosh, Lewellen, and Lisco), both improved and unimproved, were reviewed for assessment year 2011. The commercial lots have been reviewed and re-priced by the square foot method the same as the residential properties in Garden County.

Based on the consideration of all available information, the level of value is determined to be 100% of market value for the commercial class of real property. It is believed the commercial class of real property is being treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Garden County**

B. Analysis of Sales Verification

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

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

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

2011 Correlation Section for Garden County

C. Measures of Central Tendency

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

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

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

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

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

2011 Correlation Section for Garden County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

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

**2011 Correlation Section
for Garden County**

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

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

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

2011 Agricultural Assessment Actions for Garden County

For Garden County the majority of the year has been spent working on GIS implementation. This has been extremely time consuming, and has involved researching deeds. In some instances old survey documents, in boxes of records from past surveyors, have been gone through for many parcels and often going back to the original patents of the property. Many inconsistencies on recorded data have been discovered in this process. Recorded surveys have been found that do not compute correctly when drawn onto GIS aerials, the staff in the assessors office continues to work with the current County Surveyor to find remedies.

While working on this process, a survey was done of all counties which the Platte River either borders or flows through, and based on the information gleaned from this the office is working with the County Attorney and Surveyor to draw, classify, value and tax all land, river and islands to the midpoint of the main channel of the river.

Another issue that has come to light while implementing GIS includes current aerials which have shown some improvements in the sand hills to lie on two sides of a section line or just over sections lines from where they had previously been carried, in particular when the same owner owns several sections or parcels.

Also the farm site and home site codes and values for usable sites, abandoned sites with or without buildings, have been updated.

Market information has been reviewed for sales occurring between 07/01/07 to 06/30/10 to determine 2011 land values. Grassland and irrigated land values were within the acceptable ranges, but dry land values were below the required level. Therefore, all classes of dry land were raised from \$40 to \$50 per acre.

All pickup work was completed for assessment year 2011.

2011 Agricultural Assessment Survey for Garden County

1.	Valuation data collection done by:	
	Assessor and staff.	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	0	Garden County is homogeneous in geographic and soil characteristics; the county is approximately eighty-four percent grass land. The remaining land is approximately ten-percent dry, four-percent irrigated and two-percent waste.
3.	Describe the process that is used to determine and monitor market areas.	
	Not applicable.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	Agricultural – the parcel will be used primarily for agricultural purpose. Residential – the primary use will be for residential living. Recreational – blinds will be present and agricultural uses such as grazing may occur, but it is believed the primary use of the acres with blinds would have to be recreational.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Yes - no differences have been recognized from the market.	
6.	What land characteristics are used to assign differences in assessed values?	
	Land use and soil types.	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	Maps from the Farm Service Agency and Natural Resource District, information statements, questionnaires, web-sites, personal property schedules, and self reporting and the GIS system when implemented.	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	In each three year sales period, we generally have a very small number of land sales along the North Platte River (most of which are not representative in the number of acres purchased) these sales are primarily for recreational purposes (goose hunting, etc.). Much of the land along the river, however, is used just for agricultural purposes. In an attempt to fairly and accurately value this land, we have implemented	

	<p>Special Valuation in Garden County. Taxpayers who own land near the river, with adjoining accretion and river acres, file a Form 456 (Special Valuation Application). As a rule of thumb, the land owners that have hunting blinds but that also use the land for ag purposes (usually cattle grazing) have completed these forms by considering each blind to be one acre of recreational land, and the rest as agricultural land. The acres with blinds are then valued as recreational at 100% of market per sales. The remaining land is valued as agricultural, <i>if used as such</i>, and is based on approximately 75% of market. <i>One very important point to remember in Garden County is that a State Game Refuge lies along the river 110 yards out from the banks of the North Platte River, and landowners cannot fish, carry firearms or hunt on any of this land.</i></p>
9.	<p>Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</p>
	<p>Yes</p>
10.	<p>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?</p>
	<p>Yes</p>
11.	<p>Describe the method used to determine whether a sold parcel is substantially changed.</p>
	<p>A parcel is considered to be substantially changed when improvements are added, or removed, that will significantly affect the value, such as: a new home, garage, outbuildings, or additions, remodeling or renovations. Also, realtor's notes and on-site reviews.</p>
12.	<p>Please provide any documents related to the policies or procedures used for the agricultural class of property.</p>
	<p>As provided in the following pages.</p>

**AGRICULTURAL AND HORTICULTURAL LAND
DEFINITION
GARDEN COUNTY
March, 2007**

The purpose of this document is to define the guidelines used in valuing agricultural land use parcels.

If a parcel is not actively used for agricultural or horticultural purposes it will be assessed as a rural residential parcel.

I. Definition

Neb. Rev. Stat. 77-1359 Agricultural and horticultural land: terms, defined.

During the 2006 Legislative Session, LB 808 was passed which amended the definition of agricultural and horticultural land found in Neb. Rev, Stat, §77-1359 *R.R. Supp* 2006). Relevant portions or- Neb. Rev. Stat. §1359 are as follows:

The Legislature finds and declares that agricultural land and horticultural land shall be a separate and distinct class of real property for purposes of assessment. The assessed value of agricultural land and horticultural land shall not be uniform and proportionate with all other real property, but the assessed value shall be uniform and proportionate within the class of agricultural land and horticultural land.

For purposes of sections 77-1359 to 77-1363:

- (1) Agricultural land and horticultural land means a parcel of land which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land. Agricultural land and horticultural land does not include any land directly associated with any building or enclosed structure;
- (2) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agricultural and horticultural purposes includes the following uses of land:
 - (a) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and
 - b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production;
- (3) Farm home site means not more than one acre of land contiguous to a farm site which includes an inhabitable residence and improvements used for residential purposes, and such improvements include utility connections, water and sewer systems, and improved access to a public road: and
- (4) Farm site means the portion of land contiguous to land actively devoted to agriculture which includes improvements that are agricultural or horticultural in nature, including any uninhabitable or unimproved farm home site.

II. Agricultural and Horticultural Terms

Agricultural or horticultural purposes shall mean used for commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agricultural, aquaculture, or horticulture. (See REG. 11.002.01H)

Building shall mean a structure designed for habitation, shelter, storage, trade, manufacture, religion, business, education and the like. A structure or edifice enclosing a space within its walls, and usually, but not necessarily covered with. (see REG. 10.001.01B).

Commercial Production shall mean agricultural and horticultural products produced for the primary purpose of obtaining a monetary profit.

Common shall mean belonging equally to, or shares alike by, two or more or all in question.

Conservation and Preservation Easements Act as found in Neb. Rev. Stat. 76-2111 through 76-2118.

See, Neb. Rev. Stat. 76-2111. *Terms, defined.* As used in the Conservation and Preservation Easements Act, unless the context otherwise requires:

(1) Conservation easement shall mean a right, whether or not stated in the form of an easement, restriction, covenant, or condition in any deed, will, agreement, or other instrument executed by or on behalf of the owner of an interest in real property imposing a limitation upon the rights of the owner or an affirmative obligation upon the owner appropriate to the purpose of retaining or protecting the property in its natural, scenic, or open condition, assuring its availability for agricultural, horticultural, forest, recreational, wildlife habitat, or open space use, protecting air quality, water quality, or other natural resources, or for such other conservation purpose as may qualify as a charitable contribution under the Internal Revenue Code.

Contiguous shall mean adjoining, in actual contact, touching at a point or along a boundary.

Farm Home Site shall mean not more than one acre of land contiguous to a farm site which includes an inhabitable residence and improvements used for residential purposes, and such improvements include utility connections, water and sewer systems, and improved access to a public road. (See, Neb. Rev. Stat. 77-1359(3)).

Farm Site shall mean the portion of land contiguous to land actively devoted to agriculture which includes improvements that are agricultural or horticultural in nature, including any inhabitable or unimproved farm home site. (See, Neb. Rev. Stat. 77-1359(4)).

Improvements shall mean any addition made to real property, amounting to more than mere repairs, such as sidewalks, streets, sewers, or utilities. (See, Title 350, Neb. Admin. Code, Chapter 10, Real Property Regulations).

Inhabitable shall mean to live or reside in.

Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production, such as:

- (1) Conservation Reserve Program (CRP)
- (2) Conservation Reserve Enhancement Program (CREP)
- (3) Environmental Quality Incentives Program (EQIP)
- (4) Stewardship Incentive Program (SIP)
- (5) Tree Assistance Program
- (6) Water Bank Program (WBP)
- (7) Wetlands Reserve Program (WRP)
- (8) Conservation Warranty Easement Deed

(See Attachment I for descriptions of each [from Nebraska DPAT Directive 07-01])

Lying in or adjacent to shall mean lying near, close or contiguous to: adjoining, neighboring.

Management shall mean the act or manner of managing; handling; direction, or control.

Ownership shall mean the legal right of possession; proprietorship.

Parcel means a contiguous tract of land determined by its boundaries, under the same ownership, and in the same tax district and section. If all or several lots in the same block are owned by the same person and are contained in the same tax district, they may be included in one parcel (Nev. Rev. Stat. 77-132).

Primarily used means for the most part. It could be determined by area used or other criteria uniformly applied. Case law usually refers to “primarily” as more than 51%.

Production shall mean the act or process of producing.

Uninhabitable or unimproved farm home site: this land shall not be classified as agricultural or horticultural land and shall not include a home site (See, Title 350, Neb. Admin. Code, Chapter 10, Real Property Regulations).

Wasteland shall mean those land types that cannot be used economically and are not suitable for recreational or agricultural use or production, Such land types include but are not limited to, blowouts, river ash (recent unstabilized alluvial deposits), marshes, badlands, large deep gullies (including streambeds and banks, bluffs, rockland, gravel areas, and saltflats), (See, Title 350, Neb. Admin. Code, Chapter 14, Agricultural Land and Horticultural Land Assessment Regulations).

Section 77-1363

Agricultural and horticultural land; classes and subclasses:

Agricultural land and horticultural land shall be divided into classes and subclasses of real property under section 77-103.1, including, but not limited to irrigated cropland, dryland cropland, grassland, wasteland, nurseries, feedlots, and orchards, so that the categories reflect uses appropriate for the valuation of such land according to law. Classes shall be inventoried by subclasses of real property based on soil classification standards developed by the Natural Resources Conservation Service of the United States Department of Agriculture as converted into land capability groups by the Property Tax Administrator. County assessors shall utilize and implement soil surveys in the assessment year after the soil survey maps become available from the Natural Resources Conservation Service of the United States Department of Agriculture. Nothing in this document shall be construed to limit the classes and subclasses

of real property that may be used by county assessors or the Tax Equalization and Review Commission to achieve more uniform and proportionate valuations.

The Assessor will periodically review the parcels to verify the use of the land. To ensure the property is properly classified, the Assessor may request additional information from the property owner. The Assessor may also conduct a physical inspection of the property.

INDICATORS THAT A PARCEL OF LAND IS NOT BEING PRIMARILY USED AS AGLAND:

- (1) The parcel is not generating farm income.
- (2) There is no participation in any FSA program.
- (3) There is no participation in any farm insurance program.
- (4) The majority of land use is as a wildlife habitat,
- (5) There is little or no specialized agricultural equipment being declared on a Personal Property Schedule.

DOCUMENTS THAT COULD BE PRESENTED AS PROOF:

- (1) A 1040F Tax Form
- (2) Papers from the FSA office
- (3) An insurance policy
- (4) A Personal Property Tax Schedule
- (5) An inventory of livestock that is being kept on the land and an accounting of the time the livestock has been on the land.
- (6) Copies of Lease Agreements

Once a parcel is reviewed and determined to qualify as agricultural and horticultural land, the assessor shall continue to classify the parcel as agricultural and horticultural land and value the agricultural and horticultural land portion of the parcel at seventy-five percent (75%) of actual value. The farm site or farm home site land portion of an agricultural and horticultural parcel shall be assessed at one hundred percent (100%) or actual value.

ATTACHMENT I

Federal or State Programs

- It is recommended that when land has been used either under the wetlands reserve program or the Conservation and Preservation Easements Act the assessor read and understand the allowed practices and the restriction imposed by the conservation easement to determine whether or not the land is being preserved for agricultural or horticultural purposes or whether it is being preserved in another state such as wildlife habitat or wetlands.

It is imperative that there is a careful review of the language incorporated in all Conservation Easement Deeds.

The following includes, but is not limited to, a list of examples of federal or state programs referred to in Neb. Rev. Stat. §77-1359 (b):

A. Considered agricultural and horticultural

1. Conservation Reserve Program (CRP)

The Conservation Reserve Program (CRP) is a voluntary program for agricultural landowners. Through CRP, annual rental payments and cost-share assistance can be received to establish long-term, resource conserving covers on eligible farmland.

The Commodity Credit Corporation (CCC) makes annual rental payments based on the agriculture rental value of the land, and it provides cost-share assistance for up to 50 percent of the participant's costs in establishing approved conservation practices. Participants enroll in CRP contracts for 10 to 15 years. The program is administered by the CCC through the Farm Service Agency (FSA), and program support is provided by Natural Resources Conservation Service, Cooperative State Research and Education Extension Service, state forestry agencies, and local Soil and Water Conservation Districts.

- ▶ The conservation reserve program is a voluntary program for which a farm is left fallow for a term of years in return for an annual rental payment. The land may be returned to farming after the contract expires. This would still be considered agricultural and horticultural land.

2. Conservation Reserve Enhancement Program (CREP)

The purpose of the NPRRA CREP is to enhance the water quality and quantity of three major Nebraska watersheds (North Platte, Platte, and Republican River basins) by reducing the amount of nutrients, sediments, and chemical runoff from agriculture sources while increasing wildlife and wetland habitat for birds, migrating waterfowl, and other aquatic organisms. The NRPPA plays a uniquely important water quality function in the United States because of the large number of separate rivers, streams, and lakes of national priority that receive water from Nebraska's watersheds.

The NPRRA CREP targets 100,000 acres (0.22 percent of the State's agricultural land and 2.9 percent of the proposed CREP project area) for the installation and maintenance of selected conservation practices (CPs). In order to maximize benefits, acreage will be split equally between the Republican and Platte River (including the North Platte) basins (50,000 acres each). Land placed under CREP contracts would be retired from crop production and irrigation for 10-15 years. CREP would provide the financial and technical assistance necessary to assist eligible Nebraska farmers and ranchers in establishing CPs that would conserve soil and water; filter nutrients and pesticides; and enhance and restore wildlife habitat respectively.

3. Environmental Quality Incentives Program (EQIP)

EQIP provides technical assistance, cost-share payments, incentive payments, and training to producers who enter into contracts based on an EQIP plan of operations,

EQIP offers contracts with a minimum term that ends one year after the implementation of the last scheduled practices and a maximum term of ten years. These contracts provide incentive payments and cost-shares to implement conservation practices. Persons who are engaged in livestock or agricultural production on eligible land may participate in the EQIP program. EQIP activities are carried out according to an environmental quality incentives program plan of operations developed in conjunction with the producer that identifies the appropriate conservation practice or practices to address the resource concerns. The practices are subject to NRCS technical standards adapted for local conditions. The local conservation district approves the plan. EQIP may cost share up to 75 percent of the costs of certain conservation practices. Incentive payments may be provided for up to three years to encourage producers to carry out management practices they may not otherwise use without the incentive; however, limited resource producers and beginning farmers and ranchers may be eligible for cost-shares up to 90 percent. Farmers and ranchers may elect to use a certified third-party provider for technical assistance. An individual or entity may not receive, directly or indirectly cost-share or incentive payments that, in the aggregate, exceed \$450,000 for all EQIP contracts entered during the term of the Farm Bill.

The Republican River Basin EQIP program ("Nebraska Ground and Surface Water Conservation Special Incentive") will be funded to pay irrigators not to irrigate for four years. Payments of \$50 per acre for three years will be funded through the federal government and the state of Nebraska. Payments from the federal government are \$50 per acre at the end of irrigation seasons in 2005, 2006, and 2007 with no payment in 2008, the fourth year. Department of Natural Resources (State) will pay \$ 100 per acre before 2005 irrigation season ends. The total payment over the four years is equal to \$2.50 per acre.

4. Stewardship Incentive Program

The Stewardship Incentive Program (SIP) provides technical assistance and cost-shared payments to NIPF landowners to help them develop and implement their Forest Stewardship Plans. The SIP provides landowners with assistance in undertaking a variety of forest enhancement and protection activities that might otherwise not be accomplished.

How does the Stewardship Incentive Program work?

Under this program, the Federal Government may reimburse the landowners up to 75 percent of approved expenses, to a maximum of \$10,000/year/landowner, in exchange for an agreement to install and maintain SIP practices for a minimum of 10 years. Practices supported under this program include:

- 1) Forest Stewardship Plan Development
- 2) Reforestation & Afforestation
- 3) Forest & Agroforest Improvement
- 4) Windbreak & Hedgerow Establishment
- 5) Soil & Water Protection Improvement
- 6) Riparian & Wetland Protection & Improvement
- 7) Fisheries Habitat Enhancement
- 8) Wildlife Habitat Enhancement
- 9) Forest Recreation Enhancement

Landowner responsibilities include installing the practice(s) in accordance with standards, excluding non-compatible land uses, protecting and caring for the practice(s) for 10 years following completion, and paying for their share of the cost of installation,

This program is administered in cooperation with State forestry and other resource management agencies, and each State determines which of the allowable practices it will fund and at what level, based on local issues and priorities.

Who is eligible for the Stewardship Incentive Program?

The SIP is directly linked to the Forest Stewardship Program. Participation in this program requires that the landowner develop an approved Forest Stewardship Plan. Generally, SIP participants own less than 1,000 acres of forested land, but waivers are available for up to 5,000 acres of forested land.

5. Tree Assistance Program

This program provides assistance to tree, bush and vine owners who have trees, bushes or vines lost by natural disaster. The statute authorizes payments only for eligible owners who actually replant or rehabilitate eligible trees, bushes and vines and who produce annual crops from trees for commercial purposes.

6. Water Bank Program

The Water Bank Program (WBP) was established by Congress in 1970 for several purposes: to preserve and improve wetlands as habitat for migratory waterfowl and other wildlife, to conserve surface waters, to reduce runoff and soil erosion, to contribute to flood control, to improve water quality, to increase subsurface moisture, and to enhance the natural beauty of the landscape. Landowners with significant migratory waterfowl habitat on their property can enter into a ten-year agreement with the ASCS to manage the land so that habitat values will be maintained or improved. The ASCS makes payments to landowners on an annual, per acre basis to help offset management costs. Agreements are renewable.

How the Water Bank Program works:

NRCS biologists work with landowners to develop a management plan that will be implemented over the life of the agreement. These management programs typically focus on providing nesting, brood-rearing, and wintering habitat for migrating and resident birds, both by planting and by maintaining flooded areas during the appropriate seasons. After the management plan has been worked out, the landowner enters into an agreement with the ASCS, committing to make the habitat improvements and maintain them for ten years. Landowner payment rates vary by county, but all are made on a per acre, yearly basis

Lands eligible under this program are specifically defined, but in general they are inland freshwater wetlands, as well as certain adjacent uplands-such as those suitable for nesting-that add substantial habitat value to the wetland. The minimum total area eligible for enrollment is 10 acres, encompassing at least two acres of wetlands. Further, to be eligible for the WBP, the land must not have changed ownership during the two-year period immediately prior to the start of the proposed agreement. Land accepted into the WBP that meets the requirements of the Conservation Reserve Program (CRP) may be included in the CRP as well.

Agreements are reviewed at the beginning of the fifth year of the contract, at which time payment rates may be adjusted to reflect current land values. Uses of the land under agreement may include hunting and, on a limited basis, vegetation-management practices such as grazing. If the management plan involves activities that require permits, obtaining these is the responsibility of the landowner, with assistance available from NRCS staff.

B. Not considered agricultural and horticultural

- **In August, 2006, the Tax Equalization and Review Commission issued a Decision in *Wetland Renovations, LLC v. Adams County Board of Equalization*, (Case Nos. 05A-U83 and 05A-084), in which the Commission ruled that the land encumbered by the Wetlands Reserve Program easement could not be used for agricultural purposes, and therefore CAN NOT be characterized as agricultural and horticultural land as defined in Nebraska law. Therefore such land CAN NOT be valued as agricultural and horticultural land.**

1) Wetlands Reserve Program (WRP)

The Wetlands Reserve Program (WRP) is administered by the Natural Resources Conservation Service (NRCS) in agreement with the Farm Service Agency (FSA) and in consultation with the U.S. Fish and Wildlife Service (FWS) and other cooperating agencies and organizations.

WRP program objectives are to: purchase conservation easements from, or enter into cost-share agreements with, willing owners of eligible land: the duration of a WRP easement is either permanent or 30 years, and restoration cost-share agreement is generally 10 years; help eligible landowners, protect, restore, and enhance the original hydrology, native vegetation, and natural topography of eligible lands, restore and protect the functions and values of wetlands in the agricultural landscape, help achieve the national goal of no net loss of wetlands, and improve the general environment of the country.

▶ Wetlands reserve program land is land which is voluntarily converted to wetlands and habitat and almost always includes a Conservation Warranty Easement Deed which transfers all farming, grazing, and development rights to a third party for a perpetual term.

2) Conservation Warranty Easement Deed

This deed transfers the right to farm, hay, or graze land that has been enrolled in one of the conservation programs. The deed transfers these rights for 30 years or "permanently" depending on the landowner's agreement. The landowner (grantor) reserves the rights to fishing, hunting, egress, ingress, and mineral interests. They also may be granted other limited haying, grazing, or timber harvesting provided it is not inconsistent with the conservation practices on the parcel. The document itself is usually the permanent or 30-year deed through the Commodity Credit Corporation (CCC) or a permanent easement to the Natural Resources Conservation Service (NRCS).

35 Garden
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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

Number of Sales : 39
Total Sales Price : 12,734,429
Total Adj. Sales Price : 12,918,909
Total Assessed Value : 8,487,960
Avg. Adj. Sales Price : 331,254
Avg. Assessed Value : 217,640

MEDIAN : 70
WGT. MEAN : 66
MEAN : 69
COD : 11.66
PRD : 104.34

COV : 16.76
STD : 11.49
Avg. Abs. Dev : 08.11
MAX Sales Ratio : 91.97
MIN Sales Ratio : 34.13

95% Median C.I. : 65.30 to 72.27
95% Wgt. Mean C.I. : 59.46 to 71.94
95% Mean C.I. : 64.94 to 72.16

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	1	91.97	91.97	91.97	00.00	100.00	91.97	91.97	N/A	155,000	142,559
01-OCT-07 To 31-DEC-07	4	70.64	72.11	85.10	13.08	84.74	55.94	91.24	N/A	107,414	91,407
01-JAN-08 To 31-MAR-08	7	68.87	67.06	67.77	07.59	98.95	59.45	78.55	59.45 to 78.55	488,264	330,877
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08	3	67.66	66.79	64.38	03.44	103.74	62.86	69.85	N/A	660,667	425,330
01-JAN-09 To 31-MAR-09	2	57.96	57.96	60.89	26.78	95.19	42.44	73.48	N/A	314,400	191,439
01-APR-09 To 30-JUN-09	5	69.56	72.42	72.37	06.37	100.07	66.66	83.62	N/A	330,646	239,282
01-JUL-09 To 30-SEP-09	1	65.76	65.76	65.76	00.00	100.00	65.76	65.76	N/A	215,000	141,384
01-OCT-09 To 31-DEC-09	8	67.91	68.40	69.13	13.50	98.94	53.68	84.50	53.68 to 84.50	181,107	125,194
01-JAN-10 To 31-MAR-10	1	34.13	34.13	34.13	00.00	100.00	34.13	34.13	N/A	1,130,000	385,642
01-APR-10 To 30-JUN-10	7	71.11	71.16	68.86	08.59	103.34	61.18	87.96	61.18 to 87.96	265,503	182,825
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	12	69.71	70.82	70.56	11.61	100.37	55.94	91.97	60.49 to 78.55	333,542	235,360
01-JUL-08 To 30-JUN-09	10	69.05	67.84	66.96	08.99	101.31	42.44	83.62	62.86 to 73.72	426,403	285,528
01-JUL-09 To 30-JUN-10	17	65.76	67.36	60.36	13.70	111.60	34.13	87.96	61.18 to 75.33	273,669	165,198
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	10	68.27	66.98	66.52	06.56	100.69	59.45	78.55	60.49 to 70.40	539,985	359,213
01-JAN-09 To 31-DEC-09	16	69.05	68.19	68.99	11.80	98.84	42.44	84.50	62.06 to 75.33	246,618	170,139
<u>ALL</u>	39	69.56	68.55	65.70	11.66	104.34	34.13	91.97	65.30 to 72.27	331,254	217,640

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
0	39	69.56	68.55	65.70	11.66	104.34	34.13	91.97	65.30 to 72.27	331,254	217,640
<u>ALL</u>	39	69.56	68.55	65.70	11.66	104.34	34.13	91.97	65.30 to 72.27	331,254	217,640

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	9	68.53	72.06	69.70	12.13	103.39	60.49	91.97	61.18 to 91.24	324,806	226,374
0	9	68.53	72.06	69.70	12.13	103.39	60.49	91.97	61.18 to 91.24	324,806	226,374
<u>Grass</u>											
County	16	69.71	69.08	68.58	09.54	100.73	55.94	84.50	62.06 to 75.33	330,542	226,683
0	16	69.71	69.08	68.58	09.54	100.73	55.94	84.50	62.06 to 75.33	330,542	226,683
<u>ALL</u>	39	69.56	68.55	65.70	11.66	104.34	34.13	91.97	65.30 to 72.27	331,254	217,640

35 Garden
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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MEDIAN : 70
 WGT. MEAN : 66
 MEAN : 69
 COD : 11.66
 PRD : 104.34

COV : 16.76
 STD : 11.49
 Avg. Abs. Dev : 08.11
 MAX Sales Ratio : 91.97
 MIN Sales Ratio : 34.13

95% Median C.I. : 65.30 to 72.27
 95% Wgt. Mean C.I. : 59.46 to 71.94
 95% Mean C.I. : 64.94 to 72.16

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	145,980	102,769
0	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	145,980	102,769
_____Dry_____											
County	11	69.56	73.45	70.63	12.56	103.99	60.49	91.97	61.18 to 91.24	287,068	202,767
0	11	69.56	73.45	70.63	12.56	103.99	60.49	91.97	61.18 to 91.24	287,068	202,767
_____Grass_____											
County	20	69.83	69.31	68.67	08.05	100.93	55.94	84.50	62.86 to 73.56	308,659	211,945
0	20	69.83	69.31	68.67	08.05	100.93	55.94	84.50	62.86 to 73.56	308,659	211,945
_____ALL_____											
	39	69.56	68.55	65.70	11.66	104.34	34.13	91.97	65.30 to 72.27	331,254	217,640

35 Garden
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 3/12/2011

Number of Sales : 44
 Total Sales Price : 13,861,452
 Total Adj. Sales Price : 14,045,932
 Total Assessed Value : 9,357,487
 Avg. Adj. Sales Price : 319,226
 Avg. Assessed Value : 212,670

MEDIAN : 70
 WGT. MEAN : 67
 MEAN : 70
 COD : 12.70
 PRD : 105.51

COV : 19.43
 STD : 13.66
 Avg. Abs. Dev : 08.85
 MAX Sales Ratio : 123.07
 MIN Sales Ratio : 34.13

95% Median C.I. : 65.76 to 73.56
 95% Wgt. Mean C.I. : 60.74 to 72.50
 95% Mean C.I. : 66.25 to 74.33

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	1	91.97	91.97	91.97	00.00	100.00	91.97	91.97	N/A	155,000	142,559
01-OCT-07 To 31-DEC-07	5	71.47	72.61	80.27	11.22	90.46	55.94	91.24	N/A	159,126	127,724
01-JAN-08 To 31-MAR-08	7	68.87	67.06	67.77	07.59	98.95	59.45	78.55	59.45 to 78.55	488,264	330,877
01-APR-08 To 30-JUN-08	1	74.97	74.97	74.97	00.00	100.00	74.97	74.97	N/A	519,047	389,128
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08	5	69.85	80.31	66.61	20.23	120.57	62.86	123.07	N/A	423,200	281,888
01-JAN-09 To 31-MAR-09	2	57.96	57.96	60.89	26.78	95.19	42.44	73.48	N/A	314,400	191,439
01-APR-09 To 30-JUN-09	6	69.05	71.76	72.13	05.60	99.49	66.66	83.62	66.66 to 83.62	293,539	211,728
01-JUL-09 To 30-SEP-09	1	65.76	65.76	65.76	00.00	100.00	65.76	65.76	N/A	215,000	141,384
01-OCT-09 To 31-DEC-09	8	67.91	68.40	69.13	13.50	98.94	53.68	84.50	53.68 to 84.50	181,107	125,194
01-JAN-10 To 31-MAR-10	1	34.13	34.13	34.13	00.00	100.00	34.13	34.13	N/A	1,130,000	385,642
01-APR-10 To 30-JUN-10	7	71.11	71.16	68.86	08.59	103.34	61.18	87.96	61.18 to 87.96	265,503	182,825
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	14	70.10	71.39	71.33	10.90	100.08	55.94	91.97	60.49 to 78.55	349,109	249,032
01-JUL-08 To 30-JUN-09	13	69.56	72.93	67.97	13.84	107.30	42.44	123.07	66.66 to 78.12	346,618	235,591
01-JUL-09 To 30-JUN-10	17	65.76	67.36	60.36	13.70	111.60	34.13	87.96	61.18 to 75.33	273,669	165,198
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	13	69.61	72.76	67.98	12.56	107.03	59.45	123.07	62.04 to 78.12	465,608	316,516
01-JAN-09 To 31-DEC-09	17	68.53	68.20	68.98	11.19	98.87	42.44	84.50	62.06 to 75.33	238,464	164,481
<u>ALL</u>	44	69.71	70.29	66.62	12.70	105.51	34.13	123.07	65.76 to 73.56	319,226	212,670

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
0	44	69.71	70.29	66.62	12.70	105.51	34.13	123.07	65.76 to 73.56	319,226	212,670
<u>ALL</u>	44	69.71	70.29	66.62	12.70	105.51	34.13	123.07	65.76 to 73.56	319,226	212,670

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	12	69.05	76.52	70.92	16.77	107.90	60.49	123.07	65.30 to 91.24	263,771	187,065
0	12	69.05	76.52	70.92	16.77	107.90	60.49	123.07	65.30 to 91.24	263,771	187,065
<u>Grass</u>											
County	18	71.64	69.71	69.47	09.02	100.35	55.94	84.50	62.26 to 74.97	342,983	238,281
0	18	71.64	69.71	69.47	09.02	100.35	55.94	84.50	62.26 to 74.97	342,983	238,281
<u>ALL</u>	44	69.71	70.29	66.62	12.70	105.51	34.13	123.07	65.76 to 73.56	319,226	212,670

35 Garden
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 3/12/2011

Number of Sales : 44
 Total Sales Price : 13,861,452
 Total Adj. Sales Price : 14,045,932
 Total Assessed Value : 9,357,487
 Avg. Adj. Sales Price : 319,226
 Avg. Assessed Value : 212,670

MEDIAN : 70
 WGT. MEAN : 67
 MEAN : 70
 COD : 12.70
 PRD : 105.51

COV : 19.43
 STD : 13.66
 Avg. Abs. Dev : 08.85
 MAX Sales Ratio : 123.07
 MIN Sales Ratio : 34.13

95% Median C.I. : 65.76 to 73.56
 95% Wgt. Mean C.I. : 60.74 to 72.50
 95% Mean C.I. : 66.25 to 74.33

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	145,980	102,769
0	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	145,980	102,769
_____Dry_____											
County	14	70.52	76.97	71.71	16.14	107.34	60.49	123.07	65.30 to 91.24	242,839	174,132
0	14	70.52	76.97	71.71	16.14	107.34	60.49	123.07	65.30 to 91.24	242,839	174,132
_____Grass_____											
County	22	70.48	69.81	69.44	07.87	100.53	55.94	84.50	62.86 to 74.59	320,827	222,774
0	22	70.48	69.81	69.44	07.87	100.53	55.94	84.50	62.86 to 74.59	320,827	222,774
_____ALL_____											
	44	69.71	70.29	66.62	12.70	105.51	34.13	123.07	65.76 to 73.56	319,226	212,670

35 Garden
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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

Number of Sales : 53
 Total Sales Price : 15,709,770
 Total Adj. Sales Price : 15,894,250
 Total Assessed Value : 10,731,279
 Avg. Adj. Sales Price : 299,892
 Avg. Assessed Value : 202,477

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 72
 COD : 14.03
 PRD : 106.90

COV : 20.32
 STD : 14.67
 Avg. Abs. Dev : 09.80
 MAX Sales Ratio : 123.05
 MIN Sales Ratio : 34.13

95% Median C.I. : 66.83 to 73.72
 95% Wgt. Mean C.I. : 62.21 to 72.82
 95% Mean C.I. : 68.23 to 76.13

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	2	99.13	99.13	96.51	07.22	102.71	91.97	106.28	N/A	113,500	109,539
01-OCT-07 To 31-DEC-07	4	70.64	72.11	85.10	13.08	84.74	55.94	91.24	N/A	107,414	91,407
01-JAN-08 To 31-MAR-08	9	68.87	69.51	69.02	09.64	100.71	59.45	89.68	60.49 to 78.55	447,539	308,873
01-APR-08 To 30-JUN-08	5	73.96	78.60	72.51	12.51	108.40	63.73	107.85	N/A	311,108	225,594
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08	5	69.85	80.20	66.59	20.07	120.44	62.86	123.05	N/A	423,200	281,808
01-JAN-09 To 31-MAR-09	2	57.96	57.96	60.89	26.78	95.19	42.44	73.48	N/A	314,400	191,439
01-APR-09 To 30-JUN-09	7	69.56	73.05	72.57	07.07	100.66	66.66	83.62	66.66 to 83.62	265,147	192,416
01-JUL-09 To 30-SEP-09	1	65.76	65.76	65.76	00.00	100.00	65.76	65.76	N/A	215,000	141,384
01-OCT-09 To 31-DEC-09	9	66.83	68.22	68.82	12.20	99.13	53.68	84.50	58.92 to 76.88	185,984	127,990
01-JAN-10 To 31-MAR-10	1	34.13	34.13	34.13	00.00	100.00	34.13	34.13	N/A	1,130,000	385,642
01-APR-10 To 30-JUN-10	8	71.69	72.29	69.84	09.05	103.51	61.18	87.96	61.18 to 87.96	254,315	177,622
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	20	70.94	75.27	72.00	14.91	104.54	55.94	107.85	66.53 to 78.55	312,002	224,627
01-JUL-08 To 30-JUN-09	14	69.71	73.45	68.22	13.91	107.67	42.44	123.05	66.66 to 80.75	328,631	224,202
01-JUL-09 To 30-JUN-10	19	66.83	68.01	61.34	13.20	110.87	34.13	87.96	62.06 to 75.33	265,967	163,153
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	19	69.85	74.72	69.06	14.12	108.20	59.45	123.05	63.73 to 77.57	405,231	279,835
01-JAN-09 To 31-DEC-09	19	68.53	68.79	69.12	11.09	99.52	42.44	84.50	62.26 to 75.33	230,194	159,110
<u>ALL</u>	53	69.85	72.18	67.52	14.03	106.90	34.13	123.05	66.83 to 73.72	299,892	202,477

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
0	53	69.85	72.18	67.52	14.03	106.90	34.13	123.05	66.83 to 73.72	299,892	202,477
<u>ALL</u>	53	69.85	72.18	67.52	14.03	106.90	34.13	123.05	66.83 to 73.72	299,892	202,477

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	16	72.11	77.99	71.67	16.97	108.82	60.49	123.05	65.62 to 91.24	225,441	161,564
0	16	72.11	77.99	71.67	16.97	108.82	60.49	123.05	65.62 to 91.24	225,441	161,564
<u>Grass</u>											
County	21	72.67	70.87	70.18	09.44	100.98	55.94	89.68	62.86 to 75.33	340,153	238,736
0	21	72.67	70.87	70.18	09.44	100.98	55.94	89.68	62.86 to 75.33	340,153	238,736
<u>ALL</u>	53	69.85	72.18	67.52	14.03	106.90	34.13	123.05	66.83 to 73.72	299,892	202,477

35 Garden
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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

Number of Sales : 53
 Total Sales Price : 15,709,770
 Total Adj. Sales Price : 15,894,250
 Total Assessed Value : 10,731,279
 Avg. Adj. Sales Price : 299,892
 Avg. Assessed Value : 202,477

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 72
 COD : 14.03
 PRD : 106.90

COV : 20.32
 STD : 14.67
 Avg. Abs. Dev : 09.80
 MAX Sales Ratio : 123.05
 MIN Sales Ratio : 34.13

95% Median C.I. : 66.83 to 73.72
 95% Wgt. Mean C.I. : 62.21 to 72.82
 95% Mean C.I. : 68.23 to 76.13

Printed:3/13/2011 3:52:18PM

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	145,980	102,769
0	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	145,980	102,769
_____Dry_____											
County	18	73.06	78.18	72.32	16.15	108.10	60.49	123.05	66.83 to 87.96	213,420	154,339
0	18	73.06	78.18	72.32	16.15	108.10	60.49	123.05	66.83 to 87.96	213,420	154,339
_____Grass_____											
County	27	71.11	71.82	70.11	10.11	102.44	55.94	106.28	65.76 to 73.96	313,508	219,799
0	27	71.11	71.82	70.11	10.11	102.44	55.94	106.28	65.76 to 73.96	313,508	219,799
_____ALL_____											
	53	69.85	72.18	67.52	14.03	106.90	34.13	123.05	66.83 to 73.72	299,892	202,477

Janet L. Shaul
Garden County Assessor
P O Box 468
Oshkosh, NE 69154

308-772-4464

gcasr1@embarqmail.com

Ruth Sorensen
Property Tax Administrator
DOR, Property Assessment Division
P O Box 98919
Lincoln NE 68509-8919

February 23, 2011

Dear Ms Sorensen;

Below is information regarding the procedures and methodologies used in Garden County to implement special valuation on qualified parcels of agricultural and horticultural land (per PAT Regulation 11-005.04).

1. Methodology for determining special valuation of agricultural land (uninfluenced value).

The 2011 ag land valuations were determined by using the compilation and statistics received from the PAT of all ag sales deemed qualified in the required three-year sales period, the number of acres in each classification of land that sold, and the median of market value of each classification (at approximately 75%). Because the sales do not indicate any specific market areas, the value for each class (i.e. 3G1, 3G, etc.) will remain the same per class throughout the County.

The acceptable level of assessment for agricultural land is from 69% to 75%. Garden County sales in the three-year sales period indicate gross values are 70% for both 95% and 80% majority land use. Therefore, all gross values will remain the same. We had no qualified sales of irrigated land in the 90% majority land use, and only one in the 80% majority land use, which was at 70%. No changes are warranted in irrigated land values. Our statistics show nine sales of dryland at 95% majority land use, with a median of 61%, and eleven sales at 80% with a median of 62%. Therefore, we will raise all dryland classifications around \$20 - \$25 per acre to bring this class of land into acceptable ranges.

2. Methodology for determining recapture valuation of agricultural land (market value).

In each three year sales period, we generally have a very small number of land sales along the North Platte River (most of which are not representative in the number of acres purchased). These sales are primarily for recreational purposes (goose hunting, etc.). Much of the land along the river, however, is used just for agricultural purposes. In an attempt to fairly and accurately value this land, we have implemented Special Valuation in Garden County. Taxpayers who own land near the river, with adjoining accretion and river acres, file a Form 456 (Special Valuation Application). As a rule of thumb, the land owners that have hunting blinds but that also use the land for ag purposes (usually cattle grazing) have completed these forms by considering each blind to be one acre of recreational land, and the rest as agricultural land. The acres with blinds are then valued as recreational at 100% of market based on sales. The remaining land is valued as agricultural, *if used as such*, and is based on approximately 75% of market. *One very important point to remember in Garden County is that a State Game Refuge lies along the river 110 yards out from the banks of the North Platte River, and landowners cannot fish, carry firearms or hunt on any of this land. (See attached copies of NE Statutes 37-706, 37-707, 37-708 and 37-712).*

Above are the methods Garden County uses to determine valuations for ag properties and recreational properties. The methods were decided on after much market analysis, deliberation and thought, and we feel it is the most equitable and uniform method of dealing with the above addressed land.

Sincerely,

Janet L. Shaul
Garden County Assessor

37-706. Game refuges; establishment; description.

(1) For the better protection of birds and the establishment of breeding places therefor, the following area within the State of Nebraska is hereby set aside, designated, and established as a state game refuge: All that portion of the State of Nebraska on the North Platte River and for one hundred ten yards back of the banks of said stream on the land side in Garden County, Nebraska.

(2) For the better protection of birds and the establishment of breeding and resting places therefor, the following areas within the State of Nebraska are hereby set aside, designated, and established as state game refuges: (a) All that portion of the State of Nebraska on the Platte River and for one hundred ten yards on each side of the banks of said stream from the west line of Dodge County and Saunders County east and southeast to the bridge across said Platte River, west of Venice, Nebraska, on U.S. Route No. 30A and State Route No. 92; (b) all that portion of the State of Nebraska embracing the channel or channels of the Niobrara River and for one hundred ten yards back from the banks of such stream on the land side in Boyd and Holt Counties, extending from the west line of Boyd and Holt Counties on the west to State Highway No. 11 on the east; and (c) all that portion of the State of Nebraska on the North Platte River, and for one hundred ten yards on each side of the banks of the stream in sections twenty-one, twenty-six, twenty-seven, twenty-eight, thirty-four, thirty-five, and thirty-six, township fourteen north, range thirty, west of the sixth principal meridian, Lincoln County, Nebraska.

(3) For purposes of sections [37-701](#) to [37-708](#), the banks of said stream means the banks of the river which are the elevation of ground which confines the water at a level not exceeding flood stage.

Source:Laws 1925, c. 107, § 1, p. 295; C.S.1929, § [37-412](#); R.S.1943, § [37-412](#); Laws 1947, c. 135, § 1, p. 379; Laws 1965, c. 200, § 1, p. 603; R.S.1943, (1993), § [37-412](#); Laws 1998, LB 922, § 320; Laws 1999, LB 176, § 94; Laws 2004, LB 826, § 3.

Annotations

- Game Refuge Act was sustained as constitutional against contention that it was special law for protection of game and fish. *Bauer v. State Game, Forestation and Parks Com.*, 138 Neb. 436, 293 N.W. 282 (1940).

37-707. Game refuges; boundaries; marking; Department of Natural Resources; duties; access to property; when.

(1) The commission is directed to place suitable signs showing the boundaries of the refuges, as designated in section [37-706](#), using the map adopted by the Department of Natural Resources pursuant to this section, on all roads leading into such refuges.

(2)(a) The Department of Natural Resources shall adopt and promulgate rules and regulations determining the boundaries of the state game refuges. The department's determination shall be based on the definitions in sections [37-701](#) to [37-708](#) and shall include maps showing such boundaries.

(b) The department shall make the initial boundary determinations for the state game refuge in Garden County by March 1, 2005. The department shall make the initial boundary determinations for the remaining state game refuges by January 1, 2006.

(c) Until the initial determinations are made pursuant to subdivision (a) of this subsection, the boundaries that have been determined and maintained by the commission shall remain in effect.

(d) The department shall update any boundary determination required by subdivision (a) of this subsection whenever it determines that there has been a substantial change in the location of the banks of said stream used for locating such boundary.

(e) To the extent necessary to fulfill their obligations under sections [37-701](#) to [37-708](#) and pursuant to notice as provided in subdivision (f) of this subsection, the department and the commission shall have access at all reasonable times to all properties to which access is needed to fulfill such obligations. Entry upon such properties for the purposes set forth in such sections shall not be considered trespass.

(f) Notice of intent to enter upon property for the purposes of subdivision (2)(e) of this section shall be satisfied by publishing such notice at least once each week for three consecutive weeks in a legal newspaper published or of general circulation in the county or counties in which such property and such game refuge are located.

Source:Laws 1939, c. 43, § 2, p. 202; C.S.Supp.,1941, § [37-429](#); R.S.1943, § [37-419](#); Laws 1947, c. 135, § 3, p. 380; R.S.1943, (1993), § [37-419](#); Laws 1998, LB 922, § 321; Laws 2004, LB 826, § 4.

Annotations

- Game Refuge Act was sustained as constitutional against contention that it was special law for protection of game and fish. *Bauer v. State Game, Forestation and Parks Com.*, 138 Neb. 436, 293 N.W. 282 (1940).

37-708. Game refuges; prohibited acts; exceptions.

(1) It shall be unlawful within the boundaries of the state game refuges designated in section [37-706](#) for any person (a) to hunt or chase with dogs any game birds, game animals, or other birds or animals of any kind or description whatever, (b) to carry firearms of any kind, or (c) from October 15 through January 15 each year to operate a motorboat as defined in section [37-1204](#).

(2) This section shall not prevent highway or railroad transport of firearms or dogs across the refuge, retrieval of game birds lawfully killed from such refuge, or the taking of fur-bearing animals by the use of traps during lawful open seasons on the refuge.

(3) This section shall not prevent the commission from issuing such permits as may be necessary for the killing of animal or bird predators that may endanger game birds or game animals or the domestic property of adjacent landowners or from issuing permits as provided in sections [37-447](#) to [37-452](#) for the taking of deer from such refuges whenever the number of deer on such refuges is deemed detrimental to habitat conditions on the refuges or to adjacent privately owned real or personal property.

(4) This section shall not prevent the owners of land or dwellings or their relatives or invitees from operating any motorboat within the boundaries of the refuge for purposes of access by the most direct route to and from such land or dwellings.

Source:Laws 1939, c. 43, § 3, p. 202; C.S.Supp.,1941, § [37-430](#); R.S.1943, § [37-420](#); Laws 1947, c. 135, § 4, p. 380; Laws 1965, c. 202, § 1, p. 605; Laws 1993, LB 235, § 20; R.S.1943, (1993), § [37-420](#); Laws 1998, LB 922, § 322.

Annotations

- Game Refuge Act was sustained as constitutional against contention that it was special law for protection of game and fish. *Bauer v. State Game, Forestation and Parks Com.*, 138 Neb. 436, 293 N.W. 282 (1940).

37-712. State Wild Game Preserve; firearms, hunting, and fishing prohibited.

Except as provided in section [37-713](#), it shall be unlawful for any person to carry firearms, hunt, or fish within the limits of the State Wild Game Preserve.

Source:Laws 1927, c. 30, § 3, p. 147; C.S.1929, § [37-417](#); R.S.1943, § [37-417](#); Laws 1961, c. 169, § 4, p. 503; R.S.1943, (1993), § [37-417](#); Laws 1998, LB 922, § 326.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	39	Median :	70	COV :	16.76	95% Median C.I. :	65.30 to 72.27
Total Sales Price :	12,734,429	Wgt. Mean :	66	STD :	11.49	95% Wgt. Mean C.I. :	59.46 to 71.94
Total Adj. Sales Price :	12,918,909	Mean :	69	Avg.Abs.Dev :	08.11	95% Mean C.I. :	64.94 to 72.16
Total Assessed Value :	8,487,960						
Avg. Adj. Sales Price :	331,254	COD :	11.66	MAX Sales Ratio :	91.97		
Avg. Assessed Value :	217,640	PRD :	104.34	MIN Sales Ratio :	34.13		

Printed : 03/21/2011

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	1	91.97	91.97	91.97		100.00	91.97	91.97	N/A	155,000	142,559
10/01/2007 To 12/31/2007	4	70.64	72.11	85.10	13.08	84.74	55.94	91.24	N/A	107,414	91,407
01/01/2008 To 03/31/2008	7	68.87	67.06	67.77	07.59	98.95	59.45	78.55	59.45 to 78.55	488,264	330,877
04/01/2008 To 06/30/2008											
07/01/2008 To 09/30/2008											
10/01/2008 To 12/31/2008	3	67.66	66.79	64.38	03.44	103.74	62.86	69.85	N/A	660,667	425,330
01/01/2009 To 03/31/2009	2	57.96	57.96	60.89	26.78	95.19	42.44	73.48	N/A	314,400	191,439
04/01/2009 To 06/30/2009	5	69.56	72.42	72.37	06.37	100.07	66.66	83.62	N/A	330,646	239,282
07/01/2009 To 09/30/2009	1	65.76	65.76	65.76		100.00	65.76	65.76	N/A	215,000	141,384
10/01/2009 To 12/31/2009	8	67.91	68.40	69.13	13.50	98.94	53.68	84.50	53.68 to 84.50	181,107	125,194
01/01/2010 To 03/31/2010	1	34.13	34.13	34.13		100.00	34.13	34.13	N/A	1,130,000	385,642
04/01/2010 To 06/30/2010	7	71.11	71.16	68.86	08.59	103.34	61.18	87.96	61.18 to 87.96	265,503	182,825
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	12	69.71	70.82	70.56	11.61	100.37	55.94	91.97	60.49 to 78.55	333,542	235,360
07/01/2008 To 06/30/2009	10	69.05	67.84	66.96	08.99	101.31	42.44	83.62	62.86 to 73.72	426,403	285,528
07/01/2009 To 06/30/2010	17	65.76	67.36	60.36	13.70	111.60	34.13	87.96	61.18 to 75.33	273,669	165,198
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	10	68.27	66.98	66.52	06.56	100.69	59.45	78.55	60.49 to 70.40	539,985	359,213
01/01/2009 To 12/31/2009	16	69.05	68.19	68.99	11.80	98.84	42.44	84.50	62.06 to 75.33	246,618	170,139
<u>ALL</u>											
07/01/2007 To 06/30/2010	39	69.56	68.55	65.70	11.66	104.34	34.13	91.97	65.30 to 72.27	331,254	217,640

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	39	Median :	70	COV :	16.76	95% Median C.I. :	65.30 to 72.27
Total Sales Price :	12,734,429	Wgt. Mean :	66	STD :	11.49	95% Wgt. Mean C.I. :	59.46 to 71.94
Total Adj. Sales Price :	12,918,909	Mean :	69	Avg.Abs.Dev :	08.11	95% Mean C.I. :	64.94 to 72.16
Total Assessed Value :	8,487,960						
Avg. Adj. Sales Price :	331,254	COD :	11.66	MAX Sales Ratio :	91.97		
Avg. Assessed Value :	217,640	PRD :	104.34	MIN Sales Ratio :	34.13		

Printed : 03/21/2011

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
0	39	69.56	68.55	65.70	11.66	104.34	34.13	91.97	65.30 to 72.27	331,254	217,640
<u>ALL</u>											
07/01/2007 To 06/30/2010	39	69.56	68.55	65.70	11.66	104.34	34.13	91.97	65.30 to 72.27	331,254	217,640

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	9	68.53	72.06	69.70	12.13	103.39	60.49	91.97	61.18 to 91.24	324,806	226,374
0	9	68.53	72.06	69.70	12.13	103.39	60.49	91.97	61.18 to 91.24	324,806	226,374
<u>Grass</u>											
County	16	69.71	69.08	68.58	09.54	100.73	55.94	84.50	62.06 to 75.33	330,542	226,683
0	16	69.71	69.08	68.58	09.54	100.73	55.94	84.50	62.06 to 75.33	330,542	226,683
<u>ALL</u>											
07/01/2007 To 06/30/2010	39	69.56	68.55	65.70	11.66	104.34	34.13	91.97	65.30 to 72.27	331,254	217,640

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	70.40	70.40	70.40		100.00	70.40	70.40	N/A	145,980	102,769
0	1	70.40	70.40	70.40		100.00	70.40	70.40	N/A	145,980	102,769
<u>Dry</u>											
County	11	69.56	73.45	70.63	12.56	103.99	60.49	91.97	61.18 to 91.24	287,068	202,767
0	11	69.56	73.45	70.63	12.56	103.99	60.49	91.97	61.18 to 91.24	287,068	202,767
<u>Grass</u>											
County	20	69.83	69.31	68.67	08.05	100.93	55.94	84.50	62.86 to 73.56	308,659	211,945
0	20	69.83	69.31	68.67	08.05	100.93	55.94	84.50	62.86 to 73.56	308,659	211,945
<u>ALL</u>											

07/01/2007 To 06/30/2010

39

69.56

68.55

65.70

11.66

104.34

34.13

91.97

65.30 to 72.27

331,254

217,640

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	44	Median :	70	COV :	19.43	95% Median C.I. :	65.76 to 73.56
Total Sales Price :	13,861,452	Wgt. Mean :	67	STD :	13.66	95% Wgt. Mean C.I. :	60.74 to 72.50
Total Adj. Sales Price :	14,045,932	Mean :	70	Avg. Abs. Dev :	08.85	95% Mean C.I. :	66.25 to 74.33
Total Assessed Value :	9,357,487						
Avg. Adj. Sales Price :	319,226	COD :	12.70	MAX Sales Ratio :	123.07		
Avg. Assessed Value :	212,670	PRD :	105.51	MIN Sales Ratio :	34.13		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	1	91.97	91.97	91.97		100.00	91.97	91.97	N/A	155,000	142,559
10/01/2007 To 12/31/2007	5	71.47	72.61	80.27	11.22	90.46	55.94	91.24	N/A	159,126	127,724
01/01/2008 To 03/31/2008	7	68.87	67.06	67.77	07.59	98.95	59.45	78.55	59.45 to 78.55	488,264	330,877
04/01/2008 To 06/30/2008	1	74.97	74.97	74.97		100.00	74.97	74.97	N/A	519,047	389,128
07/01/2008 To 09/30/2008											
10/01/2008 To 12/31/2008	5	69.85	80.31	66.61	20.23	120.57	62.86	123.07	N/A	423,200	281,888
01/01/2009 To 03/31/2009	2	57.96	57.96	60.89	26.78	95.19	42.44	73.48	N/A	314,400	191,439
04/01/2009 To 06/30/2009	6	69.05	71.76	72.13	05.60	99.49	66.66	83.62	66.66 to 83.62	293,539	211,728
07/01/2009 To 09/30/2009	1	65.76	65.76	65.76		100.00	65.76	65.76	N/A	215,000	141,384
10/01/2009 To 12/31/2009	8	67.91	68.40	69.13	13.50	98.94	53.68	84.50	53.68 to 84.50	181,107	125,194
01/01/2010 To 03/31/2010	1	34.13	34.13	34.13		100.00	34.13	34.13	N/A	1,130,000	385,642
04/01/2010 To 06/30/2010	7	71.11	71.16	68.86	08.59	103.34	61.18	87.96	61.18 to 87.96	265,503	182,825
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	14	70.10	71.39	71.33	10.90	100.08	55.94	91.97	60.49 to 78.55	349,109	249,032
07/01/2008 To 06/30/2009	13	69.56	72.93	67.97	13.84	107.30	42.44	123.07	66.66 to 78.12	346,618	235,591
07/01/2009 To 06/30/2010	17	65.76	67.36	60.36	13.70	111.60	34.13	87.96	61.18 to 75.33	273,669	165,198
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	13	69.61	72.76	67.98	12.56	107.03	59.45	123.07	62.04 to 78.12	465,608	316,516
01/01/2009 To 12/31/2009	17	68.53	68.20	68.98	11.19	98.87	42.44	84.50	62.06 to 75.33	238,464	164,481

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0	44	69.71	70.29	66.62	12.70	105.51	34.13	123.07	65.76 to 73.56	319,226	212,670

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	44	Median :	70	COV :	19.43	95% Median C.I. :	65.76 to 73.56
Total Sales Price :	13,861,452	Wgt. Mean :	67	STD :	13.66	95% Wgt. Mean C.I. :	60.74 to 72.50
Total Adj. Sales Price :	14,045,932	Mean :	70	Avg. Abs. Dev :	08.85	95% Mean C.I. :	66.25 to 74.33
Total Assessed Value :	9,357,487						
Avg. Adj. Sales Price :	319,226	COD :	12.70	MAX Sales Ratio :	123.07		
Avg. Assessed Value :	212,670	PRD :	105.51	MIN Sales Ratio :	34.13		

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u> Dry </u>											
County	12	69.05	76.52	70.92	16.77	107.90	60.49	123.07	65.30 to 91.24	263,771	187,065
0	12	69.05	76.52	70.92	16.77	107.90	60.49	123.07	65.30 to 91.24	263,771	187,065
<u> Grass </u>											
County	18	71.64	69.71	69.47	09.02	100.35	55.94	84.50	62.26 to 74.97	342,983	238,281
0	18	71.64	69.71	69.47	09.02	100.35	55.94	84.50	62.26 to 74.97	342,983	238,281
<u> ALL </u>											
07/01/2007 To 06/30/2010	44	69.71	70.29	66.62	12.70	105.51	34.13	123.07	65.76 to 73.56	319,226	212,670

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u> Irrigated </u>											
County	1	70.40	70.40	70.40		100.00	70.40	70.40	N/A	145,980	102,769
0	1	70.40	70.40	70.40		100.00	70.40	70.40	N/A	145,980	102,769
<u> Dry </u>											
County	14	70.52	76.97	71.71	16.14	107.34	60.49	123.07	65.30 to 91.24	242,839	174,132
0	14	70.52	76.97	71.71	16.14	107.34	60.49	123.07	65.30 to 91.24	242,839	174,132
<u> Grass </u>											
County	22	70.48	69.81	69.44	07.87	100.53	55.94	84.50	62.86 to 74.59	320,827	222,774
0	22	70.48	69.81	69.44	07.87	100.53	55.94	84.50	62.86 to 74.59	320,827	222,774
<u> ALL </u>											
07/01/2007 To 06/30/2010	44	69.71	70.29	66.62	12.70	105.51	34.13	123.07	65.76 to 73.56	319,226	212,670

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	53	Median :	70	COV :	20.32	95% Median C.I. :	66.83 to 73.72
Total Sales Price :	15,709,770	Wgt. Mean :	68	STD :	14.67	95% Wgt. Mean C.I. :	62.21 to 72.82
Total Adj. Sales Price :	15,894,250	Mean :	72	Avg. Abs. Dev :	09.80	95% Mean C.I. :	68.23 to 76.13
Total Assessed Value :	10,731,279						
Avg. Adj. Sales Price :	299,892	COD :	14.03	MAX Sales Ratio :	123.05		
Avg. Assessed Value :	202,477	PRD :	106.90	MIN Sales Ratio :	34.13		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	2	99.13	99.13	96.51	07.22	102.71	91.97	106.28	N/A	113,500	109,539
10/01/2007 To 12/31/2007	4	70.64	72.11	85.10	13.08	84.74	55.94	91.24	N/A	107,414	91,407
01/01/2008 To 03/31/2008	9	68.87	69.51	69.02	09.64	100.71	59.45	89.68	60.49 to 78.55	447,539	308,873
04/01/2008 To 06/30/2008	5	73.96	78.60	72.51	12.51	108.40	63.73	107.85	N/A	311,108	225,594
07/01/2008 To 09/30/2008											
10/01/2008 To 12/31/2008	5	69.85	80.20	66.59	20.07	120.44	62.86	123.05	N/A	423,200	281,808
01/01/2009 To 03/31/2009	2	57.96	57.96	60.89	26.78	95.19	42.44	73.48	N/A	314,400	191,439
04/01/2009 To 06/30/2009	7	69.56	73.05	72.57	07.07	100.66	66.66	83.62	66.66 to 83.62	265,147	192,416
07/01/2009 To 09/30/2009	1	65.76	65.76	65.76		100.00	65.76	65.76	N/A	215,000	141,384
10/01/2009 To 12/31/2009	9	66.83	68.22	68.82	12.20	99.13	53.68	84.50	58.92 to 76.88	185,984	127,990
01/01/2010 To 03/31/2010	1	34.13	34.13	34.13		100.00	34.13	34.13	N/A	1,130,000	385,642
04/01/2010 To 06/30/2010	8	71.69	72.29	69.84	09.05	103.51	61.18	87.96	61.18 to 87.96	254,315	177,622
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	20	70.94	75.27	72.00	14.91	104.54	55.94	107.85	66.53 to 78.55	312,002	224,627
07/01/2008 To 06/30/2009	14	69.71	73.45	68.22	13.91	107.67	42.44	123.05	66.66 to 80.75	328,631	224,202
07/01/2009 To 06/30/2010	19	66.83	68.01	61.34	13.20	110.87	34.13	87.96	62.06 to 75.33	265,967	163,153
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	19	69.85	74.72	69.06	14.12	108.20	59.45	123.05	63.73 to 77.57	405,231	279,835
01/01/2009 To 12/31/2009	19	68.53	68.79	69.12	11.09	99.52	42.44	84.50	62.26 to 75.33	230,194	159,110

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0	53	69.85	72.18	67.52	14.03	106.90	34.13	123.05	66.83 to 73.72	299,892	202,477

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	53	Median :	70	COV :	20.32	95% Median C.I. :	66.83 to 73.72
Total Sales Price :	15,709,770	Wgt. Mean :	68	STD :	14.67	95% Wgt. Mean C.I. :	62.21 to 72.82
Total Adj. Sales Price :	15,894,250	Mean :	72	Avg. Abs. Dev :	09.80	95% Mean C.I. :	68.23 to 76.13
Total Assessed Value :	10,731,279						
Avg. Adj. Sales Price :	299,892	COD :	14.03	MAX Sales Ratio :	123.05		
Avg. Assessed Value :	202,477	PRD :	106.90	MIN Sales Ratio :	34.13		

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u> Dry </u>											
County	16	72.11	77.99	71.67	16.97	108.82	60.49	123.05	65.62 to 91.24	225,441	161,564
0	16	72.11	77.99	71.67	16.97	108.82	60.49	123.05	65.62 to 91.24	225,441	161,564
<u> Grass </u>											
County	21	72.67	70.87	70.18	09.44	100.98	55.94	89.68	62.86 to 75.33	340,153	238,736
0	21	72.67	70.87	70.18	09.44	100.98	55.94	89.68	62.86 to 75.33	340,153	238,736
<u> ALL </u>											
07/01/2007 To 06/30/2010	53	69.85	72.18	67.52	14.03	106.90	34.13	123.05	66.83 to 73.72	299,892	202,477

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u> Irrigated </u>											
County	1	70.40	70.40	70.40		100.00	70.40	70.40	N/A	145,980	102,769
0	1	70.40	70.40	70.40		100.00	70.40	70.40	N/A	145,980	102,769
<u> Dry </u>											
County	18	73.06	78.18	72.32	16.15	108.10	60.49	123.05	66.83 to 87.96	213,420	154,339
0	18	73.06	78.18	72.32	16.15	108.10	60.49	123.05	66.83 to 87.96	213,420	154,339
<u> Grass </u>											
County	27	71.11	71.82	70.11	10.11	102.44	55.94	106.28	65.76 to 73.96	313,508	219,799
0	27	71.11	71.82	70.11	10.11	102.44	55.94	106.28	65.76 to 73.96	313,508	219,799
<u> ALL </u>											
07/01/2007 To 06/30/2010	53	69.85	72.18	67.52	14.03	106.90	34.13	123.05	66.83 to 73.72	299,892	202,477

2011 Correlation Section for Garden County

A. Agricultural Land

Garden County is on the western edge of the Nebraska Sand Hills, and is a part of that same large sand-dune area which lies atop the Ogallala aquifer. There are numerous small lakes throughout the northern part of the county, which will draw the attention of many an angler; the sportsmen will also find an abundance of deer, antelope, and some elk in the county. The North Platte River flows across the southern part and it is widely recognized as a hunting haven for geese. At the southern end of Garden County is where most of the cropland will be located. Garden County is part of the North Platte Natural Resource District. In western Nebraska ground water is greatly dependent on a series of canals, tributaries, and seasonal irrigation run-off, which recharge the aquifer. In 2001 a moratorium on new water well drilling was put into effect. Primary roads running through the county are highways 26 from east to west and 27 coming up from Deuel County; the county is also supported on the north by highway 2.

Sales verification in Garden County is handled by mailing a questionnaire out to the buyer. Each class of property (residential, commercial, and agricultural) has its own unique questionnaire. The assessor has developed a tracking process for the questionnaires, each time one is returned it is noted on the spreadsheet. The response to these questionnaires has been good. Other sources of data collection are county board members, neighbors, and personal knowledge in some instances, and the realtors have been very helpful. Another useful tool has been the realtors websites which are watched and their data is compared to the property record card.

The county is homogenous enough in makeup that no market areas have been created. A review of the agricultural sales over the three year study period indicate 12 sales occurred from 7/01/07 to 6/30/08, 10 sales occurred from 7/01/08 to 6/30/09 and 17 sales occurred from 7/01/09 to 6/30/10. The way the sales are distributed over the study period may cause Garden County to be compared to a different time standard than others as the first and second years of the study period are under-represented in comparison to the third year.

In determining the level of value and the quality of assessment within and across county lines three measurement tests were reviewed: the first, being the base statistical profile which is an analysis of only the sales within Garden County; the second, an analysis of the sales in Garden County with the inclusion of sales from surrounding counties with similar soils, land use makeup, and topography within six miles of Garden County to take away the time bias in the first and second years of the study period. From a pool of twenty-seven sales two were randomly chosen to bring into the first year and three were randomly selected to bring into the middle year. This met the minimum sale threshold as set in policy that allows a variance of 10% of the total sales in the analysis to the sales between study years therefore achieving proportionality and the sample remained representative of the land use in Garden County.

The third test was to bring in as many sales from the pool as possible and not disrupt the proportionality and representativeness of the sample and to meet the 10% threshold between study years. In this analysis 8 sales were selected for inclusion into the first year, 4 in the second, and 2 in the third year. The 10% threshold between study years was met and the

2011 Correlation Section for Garden County

makeup of the sales file was not distorted with the inclusion of the sales, and there continues to be a reasonable representation of the land use in Garden County.

There is a close correlation of all three tests, the subclass Majority Land Use (MLU) greater than 95% strata grass will be considered in determining the level of value since the county is predominantly 84% grass. In all three tests the overall median is within the statutory range, and as well the subclass MLU greater than 95% strata grass is within the statutory range in all three tests. The makeup of the remainder of the county comprises four percent irrigated, ten percent dry, and two percent other.

From the assessors analysis of the agricultural land market it was determined no values would be changed within the grass and irrigated classes. In recognition of the dry land market these values were increased from nine to twelve percent.

Based on the consideration of all available information, the level of value is determined to be 72% of market value for the agricultural land class of property. Garden County has a consistent method of assigning and implementing agricultural land values, it is believed that the assessments are uniform and proportionate.

A1. Correlation for Special Valuation of Agricultural Land

A review of the agricultural land values in Garden County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Garden County is 72%.

**2011 Correlation Section
for Garden County**

B. Analysis of Sales Verification

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

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

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

2011 Correlation Section for Garden County

C. Measures of Central Tendency

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

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

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

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

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

2011 Correlation Section for Garden County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

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

**2011 Correlation Section
for Garden County**

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

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

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

Total Real Property Sum Lines 17, 25, & 30	Records : 4,464	Value : 351,281,873	Growth 748,128	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	71	149,886	16	46,345	29	108,982	116	305,213	
02. Res Improve Land	639	1,967,896	74	817,956	161	2,001,611	874	4,787,463	
03. Res Improvements	641	21,429,388	75	3,219,213	165	8,878,512	881	33,527,113	
04. Res Total	712	23,547,170	91	4,083,514	194	10,989,105	997	38,619,789	252,158
% of Res Total	71.41	60.97	9.13	10.57	19.46	28.45	22.33	10.99	33.71
05. Com UnImp Land	12	28,380	4	13,675	3	8,625	19	50,680	
06. Com Improve Land	119	421,021	11	146,878	19	358,715	149	926,614	
07. Com Improvements	119	4,098,375	11	743,521	19	1,300,995	149	6,142,891	
08. Com Total	131	4,547,776	15	904,074	22	1,668,335	168	7,120,185	71,051
% of Com Total	77.98	63.87	8.93	12.70	13.10	23.43	3.76	2.03	9.50
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	712	23,547,170	91	4,083,514	194	10,989,105	997	38,619,789	252,158
% of Res & Rec Total	71.41	60.97	9.13	10.57	19.46	28.45	22.33	10.99	33.71
Com & Ind Total	131	4,547,776	15	904,074	22	1,668,335	168	7,120,185	71,051
% of Com & Ind Total	77.98	63.87	8.93	12.70	13.10	23.43	3.76	2.03	9.50
17. Taxable Total	843	28,094,946	106	4,987,588	216	12,657,440	1,165	45,739,974	323,209
% of Taxable Total	72.36	61.42	9.10	10.90	18.54	27.67	26.10	13.02	43.20

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	30	173,740	30	173,740	0
24. Non-Producing	0	0	0	0	7	39,757	7	39,757	0
25. Total	0	0	0	0	37	213,497	37	213,497	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	67	3	24	94

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	29	1,232,926	2,721	229,570,123	2,750	230,803,049
28. Ag-Improved Land	0	0	24	1,297,754	488	47,346,786	512	48,644,540
29. Ag Improvements	0	0	24	1,212,651	488	24,668,162	512	25,880,813
30. Ag Total							3,262	305,328,402

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	4	4.00	6,000	
32. HomeSite Improv Land	0	0.00	0	16	18.25	149,000	
33. HomeSite Improvements	0	0.00	0	16	0.00	733,650	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	22	70.34	150,171	
37. FarmSite Improvements	0	0.00	0	23	0.00	479,001	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	22	63.40	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	86	87.50	245,000	90	91.50	251,000	
32. HomeSite Improv Land	303	383.79	2,831,500	319	402.04	2,980,500	
33. HomeSite Improvements	307	0.00	15,585,255	323	0.00	16,318,905	231,197
34. HomeSite Total				413	493.54	19,550,405	
35. FarmSite UnImp Land	35	79.08	103,507	35	79.08	103,507	
36. FarmSite Improv Land	440	1,446.17	3,141,637	462	1,516.51	3,291,808	
37. FarmSite Improvements	474	0.00	9,082,907	497	0.00	9,561,908	193,722
38. FarmSite Total				532	1,595.59	12,957,223	
39. Road & Ditches	877	2,898.20	0	899	2,961.60	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				945	5,050.73	32,507,628	424,919

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	49	6,262.51	2,225,311
44. Recapture Value N/A	0	0.00	0	49	6,262.51	3,420,842
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,174	1,030,137.18	270,458,575	3,223	1,036,399.69	272,683,886
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	3,593.03	9.11%	3,503,212	12.68%	975.00
47. 2A1	1,782.68	4.52%	1,515,290	5.49%	850.01
48. 2A	4,556.90	11.55%	3,417,705	12.37%	750.01
49. 3A1	315.15	0.80%	204,852	0.74%	650.01
50. 3A	12,971.97	32.88%	8,431,856	30.52%	650.01
51. 4A1	10,759.09	27.27%	6,993,475	25.32%	650.01
52. 4A	5,471.45	13.87%	3,556,476	12.88%	650.01
53. Total	39,450.27	100.00%	27,622,866	100.00%	700.19
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	66,817.11	62.58%	33,742,669	68.40%	505.00
56. 2D1	118.68	0.11%	52,813	0.11%	445.00
57. 2D	19,960.90	18.69%	7,784,768	15.78%	390.00
58. 3D1	184.84	0.17%	72,088	0.15%	390.00
59. 3D	11,260.50	10.55%	4,391,605	8.90%	390.00
60. 4D1	5,741.58	5.38%	2,239,234	4.54%	390.00
61. 4D	2,688.65	2.52%	1,048,589	2.13%	390.01
62. Total	106,772.26	100.00%	49,331,766	100.00%	462.03
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,022.56	0.46%	1,176,093	0.61%	292.37
65. 2G1	545.27	0.06%	136,592	0.07%	250.50
66. 2G	7,511.50	0.87%	1,846,072	0.95%	245.77
67. 3G1	1,795.18	0.21%	433,572	0.22%	241.52
68. 3G	39,637.16	4.57%	9,814,616	5.07%	247.61
69. 4G1	113,730.01	13.11%	25,908,709	13.38%	227.81
70. 4G	700,348.50	80.72%	154,254,233	79.69%	220.25
71. Total	867,590.18	100.00%	193,569,887	100.00%	223.11
Irrigated Total					
	39,450.27	3.80%	27,622,866	10.12%	700.19
Dry Total					
	106,772.26	10.30%	49,331,766	18.08%	462.03
Grass Total					
	867,590.18	83.66%	193,569,887	70.95%	223.11
72. Waste	15,673.09	1.51%	391,928	0.14%	25.01
73. Other	7,529.39	0.73%	1,904,327	0.70%	252.92
74. Exempt	338.41	0.03%	80,395	0.03%	237.57
75. Market Area Total	1,037,015.19	100.00%	272,820,774	100.00%	263.08

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,630.17	1,111,105	37,820.10	26,511,761	39,450.27	27,622,866
77. Dry Land	0.00	0	138.50	59,382	106,633.76	49,272,384	106,772.26	49,331,766
78. Grass	0.00	0	3,842.52	863,579	863,747.66	192,706,308	867,590.18	193,569,887
79. Waste	0.00	0	10.18	255	15,662.91	391,673	15,673.09	391,928
80. Other	0.00	0	642.00	191,188	6,887.39	1,713,139	7,529.39	1,904,327
81. Exempt	0.00	0	0.00	0	338.41	80,395	338.41	80,395
82. Total	0.00	0	6,263.37	2,225,509	1,030,751.82	270,595,265	1,037,015.19	272,820,774

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	39,450.27	3.80%	27,622,866	10.12%	700.19
Dry Land	106,772.26	10.30%	49,331,766	18.08%	462.03
Grass	867,590.18	83.66%	193,569,887	70.95%	223.11
Waste	15,673.09	1.51%	391,928	0.14%	25.01
Other	7,529.39	0.73%	1,904,327	0.70%	252.92
Exempt	338.41	0.03%	80,395	0.03%	237.57
Total	1,037,015.19	100.00%	272,820,774	100.00%	263.08

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

35 Garden

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	38,326,921	38,619,789	292,868	0.76%	252,158	0.11%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	19,370,508	19,550,405	179,897	0.93%	231,197	-0.26%
04. Total Residential (sum lines 1-3)	57,697,429	58,170,194	472,765	0.82%	483,355	-0.02%
05. Commercial	7,058,896	7,120,185	61,289	0.87%	71,051	-0.14%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	12,664,400	12,957,223	292,823	2.31%	193,722	0.78%
08. Minerals	188,577	213,497	24,920	13.21	0	13.21
09. Total Commercial (sum lines 5-8)	19,911,873	20,290,905	379,032	1.90%	264,773	0.57%
10. Total Non-Agland Real Property	77,609,302	78,461,099	851,797	1.10%	748,128	0.13%
11. Irrigated	27,619,199	27,622,866	3,667	0.01%		
12. Dryland	44,043,381	49,331,766	5,288,385	12.01%		
13. Grassland	193,286,488	193,569,887	283,399	0.15%		
14. Wasteland	391,928	391,928	0	0.00%		
15. Other Agland	1,904,135	1,904,327	192	0.01%		
16. Total Agricultural Land	267,245,131	272,820,774	5,575,643	2.09%		
17. Total Value of all Real Property (Locally Assessed)	344,854,433	351,281,873	6,427,440	1.86%	748,128	1.65%

**2010 Plan of Assessment for Garden County
Assessment Years 2010, 2012 and 2013
Date: July 12, 2010**

Plan of Assessment Requirements:

Pursuant to Nebraska Laws 2005, LB 263, Section 9, 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 the budget is approved by the County Board of Commissioners. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

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.” Nebraska Rev. Stat. §77-112 (Reissue 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;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Garden County:

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Base Of Real Estate</u>
Residential	997	22.36	11.11
Commercial	167	3.75	2.03
Agricultural	3,256	73.04	86.81
Mineral	38	.85	.05

Garden County has 1,036,996.16 acres of agricultural land; 3.80% consists of irrigated land, 83.67% consists of grassland, 10.29% is dryland, and 2.24% is waste, water, etc. Garden County has a State Game Refuge which lies 210 yards back from the river banks of the North Platte River (NE Statute 37-706). In the northern half of the county lies Crescent Lake National Wildlife refuge. It is a Federal refuge consisting of approximately 45,698 acres.

New Property: For assessment year 2010, several building permits and/or Information Statements and zoning permits were filed for new property construction/additions in the county. The 2009 yearly pickup work incorporated these permits, which included newly constructed buildings, removed/deteriorated improvements, updating any land uses, etc. These were listed and appraised along with the countywide commercial reappraisal implemented in 2009.

Current Resources:

A. *Staff/Budget/Training:*

The Assessor's staff consists of the assessor, deputy assessor, and one full-time clerk.

We will submit a budget for around \$82,000 (not fully determined yet) for the office and around \$30,000 (not determined yet) for appraisal work. The assessor and deputy obtain the required hours of training necessary to retain assessor's certificates.

B. *Cadastral Maps accuracy/condition, other land use maps, aerial photos:*

The Garden County Cadastral Maps were prepared in the 1970's (as closely as we can determine). The assessor and staff keep ownership current, and all split outs are updated on the maps. We also have aerial photos of all land in the county, and mylar overlays with soil types and acres. These aeriels were purchased in 1997 from the Bureau of Land Management in Cheyenne. In March of 2005, we had aerial photos taken of all improvements in the county.

C. *Property Record Cards:*

The Garden County Assessor's property record cards are very complete, detailed and current. The record cards contain the following:

- Owner's name and address
- 911 address (situs)
- Parcel identification number
- Pricing sheets of houses, garages and out buildings which include all information and notes about each improvement, Replacement Cost New with depreciation applied for current condition, location, etc. Current values are shown and necessary information showing how the values are derived
- Numbered photos depicting each improvement
- Sketches of all buildings
- Cadastral map page and aerial map number
- Tax district code which includes all districts to which each parcel pays taxes (school, county, community college, Natural Resource District, ESU District, Ag Society, Airport Authority, Fire and Cemetery Districts, etc.)
- School District number, Fire District and Cemetery District (i.e. 1f3c3)
- PAT'S six digit school codes
- Aerial photo
- Notes concerning inspections
- A summary sheet with a correlation statement explaining the three approaches to value

D. *Software for CAMA, Assessment Administration:*

The Garden County Assessor's office has contracted with MIPS/County Solutions for CAMA pricing and an administrative package. This works very well. We are in the process of implementing a GIS system in the Assessor's office, using GIS Workshop.

Current Assessment Procedures for Real Property:

A. Discover, List and Inventory all property:

The appropriate paperwork for Real Estate Transfers is completed as soon as possible after they are brought to our office by the County Clerk's personnel. Ownership changes, etc. are completed in the computer, on the property record card and folder, in the real estate books, in the cadastral map, on index cards, on a tablet of changes for the Treasurer's office, and on soil mylars if the sale includes agricultural land.

Methods of discovering changes in real estate include county zoning permits, city building permits, information from realtors and appraisers, reports by taxpayers and neighbors, ongoing inspections by staff as we travel throughout the county, and a variety of other sources. New pivots listed on Personal Property Schedules indicate newly irrigated land.

B. Data Collection:

We perform extensive pick-up work each year. Data and information are collected by two staff members, under guidance from Jerry Knoche, our contracted appraiser.

C. Review assessment sales ratio studies before assessment actions:

We monitor sales of each classification of property; sales studies are ongoing, and are used extensively for valuation updates each year. This information is also used to prepare depreciation tables. We prepare spread sheets of residential, commercial and agricultural sales each year based on the qualified sales rosters. We also prepare maps with ag sales plotted to indicate any potential market areas of value, etc. We run miscellaneous "what-ifs" to determine the most appropriate percentage increases/decreases to apply to bring values within the required statistical ranges.

D. Approaches to Value:

1) Market Approach; sales comparisons:

As mentioned above we perform extensive sales studies, and the market approach is shown by the current adjusted valuations.

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

The date of the Marshal & Swift manual used on all residential improvements is 2005. Our records have the Replacement Cost New of improvements, with depreciation applied for the current condition, location, etc. This reflects the cost approach.

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

In a rural county like Garden County, for most properties the income approach is not applicable or workable.

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

As stated above, we complete extensive sales studies, prepare various spread sheets of sales, plot all sales on a map of the county to indicate any potential areas of market, etc. We also run various "what ifs" using numerous potential changes in values to different classes of land to determine the most equitable and appropriate overall increases/decreases in values to achieve the required statistics for levels of values.

E. Reconciliation of Final Value and Documentation:

Our property record cards have all necessary information to show values, how values were arrived at, etc. On improved parcels we have the Replacement Cost New of improvements and physical, locational and any functional depreciations appropriate for the final values. Each file with improvements contains a correlation section that summarizes the results of each approach to value that has been completed for each parcel. We have appraisal information with depreciation tables, cost tables, etc. easily available for anyone who wishes to view it.

F. Review assessment sales ratio studies after assessment actions:

All assessment actions are taken with the assessment sales ratio studies in mind, to insure that the actions taken result in the proper valuations to meet the required statistics.

G. Notices and Public Relations:

The assessor and staff believe in keeping the public informed of laws and requirements of the office. Articles are put in the paper about homestead exemptions, personal property filing deadlines, valuation changes, budgets of all taxing entities to inform taxpayers where their tax dollars go, etc.

Level of Value, Quality, and Uniformity for assessment year 2010:

<u>Property Class</u>	<u>Median</u>	<u>Coefficient of Dispersion</u>	<u>Price Related Differential</u>
Residential	98	14.50	103.90
Commercial	99	15.96	106.69
Agricultural	70	13.58	102.89

Assessment Actions Planned for Assessment Year 2011:

Residential:

In 2008 we implemented a countywide residential reappraisal. All residential properties were repriced with current information and with the applicable effective ages and depreciations. For 2009 we adjusted the economic depreciation in Lewellen due to a decreased market. This assisted us in reaching the required range of value. For 2010 we continued to monitor residential sales and make any appropriate adjustments. We also inspected/appraised any properties for which building permits or Information Statements were completed, along with any other changes that came to our attention. We will continue this practice for 2011 and beyond.

Due to the 2008 county-wide residential reappraisal and the 2009 county-wide commercial reappraisal, all properties in the county have been reviewed in the last few years.

We have prepared spreadsheets for residential and commercial properties which will be used to determine what class/area to focus on each year. Each spreadsheet discusses the assessment action for each year.

Commercial:

In August, 2008 our contracted appraiser, Jerry Knoche, trained our staff in listing property. All commercial properties were inspected, and Jerry created a depreciation table using qualified sales in the appropriate time frame. Effective ages of improvements were determined using appropriate price per square foot figures derived from sales. All commercial properties were repriced with current information and using the applicable effective ages and depreciations. All commercial lots were repriced with recent information. New values were implemented in 2009. For 2010 our statistical measures were within the required ranges, so no adjustments were made other than yearly pickup work. Sales will continue to be monitored, and this process will continue for next year.

Agricultural Land:

As stated earlier, all arm's length sales are very closely studied, and if our stats are out of range for 2011, values will again be adjusted. We will continue to monitor land use changes, new pivots, etc. on personal property schedules, etc. and update land records accordingly. On June 23, 2008 the Garden County Board of Commissioners signed a contract with GIS Workshop to attain a GIS system

for the Assessor' office. This was the first step toward implementing the new soil survey. We added parcel ID numbers in 2009 and in 2010 we have been entering land use information, including sites, roads, etc. For 2010 we also rolled all alphabetical soils to the new numerical soils. Thus, the names of all are changed, and a few of the numerical soils moved to different classifications. 2010 values were set using these updated soils and classes.

We are also working with our county attorney in trying to determine the feasibility of assessing the North Platte River land to the adjoining land owners, along with the land accreted to the deeded acres. To do so will require a current acre count of the river, and a more current count of accretion acres. To accomplish this, we are working with Dickinson Surveyors in Ogallala, and hoping to get a contract signed.

We have focused the majority of our time on this project, and hope to have all work finished to be able to complete implementation the numerical soil survey in 2011.

Special Value:

As with agricultural land, sales will be monitored. Because we have so few sales of river land in each three-year sales period, any changes in value are hard to determine and/or justify.

Assessment Actions Planned for Assessment Year 2012:

We will continue doing pickup work on residential and commercial properties, and continue to monitor land use changes, sales, etc., and value all classes of property accordingly. We will also make preparations for reviewing one-sixth of the county.

Assessment Actions Planned for Assessment Year 2013:

We will continue the above.

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

1. Record maintenance, mapping updates, and ownership change.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Real Estate Abstract and Personal Property Abstract
 - b. Assessed Value Update showing the current value of real estate in sales
 - c. Assessor Survey
 - d. Report Sales information for PA&T rosters
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Land & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
 - k. Average Residential Value for Homestead Exemption purposes
3. Personal Property: administer annual filing of approximately 550 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 approximately 150 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Send "Notice Valuation Change" notices for all properties on which values changed by June 1st.
8. Centrally Assessed: review of valuations of entities as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
9. Certify total valuations of real estate, personal property and centrally assessed companies to all taxing entities by August 20th.
10. Annual Inventory: update report designating personal property of the Assessor's office by August 25th each year.
11. Aglan Trust Report: Prepare and submit to the Secretary of State a list of all Trusts owning ag land.
12. Tax Increment Financing: management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
13. 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.
10. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections: prepare tax list correction documents for county board approval.
12. County Board of Equalization: attend county board of equalization meetings for valuation protests – assemble and provide information.
13. TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. 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. Anyone currently holding an assessor's certificate is required to obtain a minimum of 60 hours every 4 years.
16. Prepare, maintain and update a Garden County Procedures Manual.

Conclusion

The main goal for Garden County is equalization and uniformity of valuation of all property in the county. The first step is to assure good record keeping and constant analysis of sales information. The Garden County Assessor and staff strive very diligently to complete all duties and responsibilities required of the office, while doing so within the budget we are allowed.

We run an efficient, user-friendly office which both serves the public and obeys the Nebraska Statutes, Regulations, and Directives that we are obligated to follow. I believe we do so in a very appropriate, congenial manner.

Respectfully submitted:

Janet L. Shaul, Garden County Assessor
We hereby accept the

Date

**2010 Plan of Assessment for Garden County
Assessment Years 2011, 2012 and 2013**

As presented to us by Janet L. Shaul, Garden County Assessor, on July 12, 2010 per Nebraska Department Of Property Assessment and Taxation Directive 05-04 and Nebraska Statute 77-1311.02.

Garden County Board of Equalization:

Terry McCord

Date: _____

Ronald Shearer

Robert Radke

2011 Assessment Survey for Garden County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$95,940
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total budget set aside for appraisal work:
	0
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	\$46,270 for reappraisal and GIS
10.	Part of the budget that is dedicated to the computer system:
	\$8,600
11.	Amount of the total budget set aside for education/workshops:
	\$1,000 for dues and registrations
12.	Other miscellaneous funds:
	0
13.	Amount of last year's budget not used:
	\$9,587

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS County Solutions
2.	CAMA software:
	MIPS County Solutions
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and staff
5.	Does the county have GIS software?
	In the process of implementing through GIS Workshop
6.	Who maintains the GIS software and maps?
	Office staff
7.	Personal Property software:
	MIPS County Solutions

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Oshkosh and Lewellen
4.	When was zoning implemented?
	1998 – Rural

D. Contracted Services

1.	Appraisal Services: Jerry Knoche – if needed
2.	Other services: None

2011 Certification for Garden County

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

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

One copy by electronic transmission to the Garden County Assessor.

Dated this 11th day of April, 2011.



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

Ruth A. Sorensen
Property Tax Administrator

