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## 2012 Commission Summary for Garfield County

### Residential Real Property - Current

Number of Sales	43	Median	96.62
Total Sales Price	\$2,937,550	Mean	96.48
Total Adj. Sales Price	\$2,937,550	Wgt. Mean	89.16
Total Assessed Value	\$2,619,060	Average Assessed Value of the Base	\$50,148
Avg. Adj. Sales Price	\$68,315	Avg. Assessed Value	\$60,908

### Confidence Interval - Current

95% Median C.I	94.08 to 100.69
95% Wgt. Mean C.I	78.51 to 99.81
95% Mean C.I	92.66 to 100.30
% of Value of the Class of all Real Property Value in the	19.10
% of Records Sold in the Study Period	4.85
% of Value Sold in the Study Period	5.89

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	46	93	93
2010	45	96	96
2009	63	98	98
2008	76	97	97

## 2012 Commission Summary for Garfield County

### Commercial Real Property - Current

Number of Sales	3	Median	82.03
Total Sales Price	\$556,001	Mean	81.23
Total Adj. Sales Price	\$343,000	Wgt. Mean	82.35
Total Assessed Value	\$282,455	Average Assessed Value of the Base	\$54,207
Avg. Adj. Sales Price	\$114,333	Avg. Assessed Value	\$94,152

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	57.48 to 104.98
% of Value of the Class of all Real Property Value in the County	3.31
% of Records Sold in the Study Period	2.11
% of Value Sold in the Study Period	3.67

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	3		88
2010	7	100	83
2009	7	100	65
2008	5	100	67



## 2012 Opinions of the Property Tax Administrator for Garfield County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	71	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	71	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 9th day of April, 2012.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## **2012 Residential Assessment Actions for Garfield County**

The valuation groupings and current sales rosters were reviewed for statistical compliance.

Burwell City was revalued using Marshall & Swift 2011 costs with local depreciation derived from the market.

Camper/RV courts were reviewed with the emphasis being on unlicensed/expired plates on campers. Those not having a current license plate were added to the assessment rolls.

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

## 2012 Residential Assessment Survey for Garfield County

1.	<b>Valuation data collection done by:</b>								
	Appraisal staff								
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Burwell is all improved &amp; unimproved properties located within the City of Burwell. Population of approximately 1,210 located on HWY's 11 and 91. Public school system for K-12 grades. The second class city offers a variety of jobs, services and goods that make living in it desirable. Burwell has a large trade area.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Calamus is all improved and unimproved properties within the subdivisions located near the Calamus Reservoir. The southeast corner of the lake is located in Garfield County.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Rural is all improved and unimproved residential properties located outside the corporate limits of Burwell.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Burwell is all improved & unimproved properties located within the City of Burwell. Population of approximately 1,210 located on HWY's 11 and 91. Public school system for K-12 grades. The second class city offers a variety of jobs, services and goods that make living in it desirable. Burwell has a large trade area.	02	Calamus is all improved and unimproved properties within the subdivisions located near the Calamus Reservoir. The southeast corner of the lake is located in Garfield County.	03	Rural is all improved and unimproved residential properties located outside the corporate limits of Burwell.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>								
01	Burwell is all improved & unimproved properties located within the City of Burwell. Population of approximately 1,210 located on HWY's 11 and 91. Public school system for K-12 grades. The second class city offers a variety of jobs, services and goods that make living in it desirable. Burwell has a large trade area.								
02	Calamus is all improved and unimproved properties within the subdivisions located near the Calamus Reservoir. The southeast corner of the lake is located in Garfield County.								
03	Rural is all improved and unimproved residential properties located outside the corporate limits of Burwell.								
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>								
	The cost approach to value is applied using local depreciation derived from a market analysis. The sales comparison approach is also utilized through unit of comparison studies.								
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>								
	Burwell-2011; Calamus and Rural-2007								
5.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>								
	The depreciation study and tables are developed based on local market information.								
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>								
	Yes								
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>								
	Burwell-2012; Calamus-2011; Rural-2009								
8.	<b>When was the last lot value study completed for each valuation grouping?</b>								
	Burwell-2009; Calamus-2011; Rural-2009								
9.	<b>Describe the methodology used to determine the residential lot values?</b>								
	Vacant lot sales – based on the size of the parcel the \$/sq ft was determined or \$/acre with consideration given to excess land.								
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>								
	A parcel is considered to be substantially changed when improvements are added/removed that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.								

**36 Garfield**  
**RESIDENTIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 43  
Total Sales Price : 2,937,550  
Total Adj. Sales Price : 2,937,550  
Total Assessed Value : 2,619,060  
Avg. Adj. Sales Price : 68,315  
Avg. Assessed Value : 60,908

MEDIAN : 97  
WGT. MEAN : 89  
MEAN : 96  
COD : 07.97  
PRD : 108.21

COV : 13.26  
STD : 12.79  
Avg. Abs. Dev : 07.70  
MAX Sales Ratio : 123.75  
MIN Sales Ratio : 37.18

95% Median C.I. : 94.08 to 100.69  
95% Wgt. Mean C.I. : 78.51 to 99.81  
95% Mean C.I. : 92.66 to 100.30

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-JUL-09 To 30-SEP-09	7	99.95	101.24	99.20	03.42	102.06	94.74	108.46	94.74 to 108.46	80,143	79,504	
01-OCT-09 To 31-DEC-09	4	106.45	108.20	105.61	08.66	102.45	96.15	123.75	N/A	25,625	27,063	
01-JAN-10 To 31-MAR-10	1	91.07	91.07	91.07	00.00	100.00	91.07	91.07	N/A	112,000	102,000	
01-APR-10 To 30-JUN-10	7	93.80	94.21	89.34	06.82	105.45	77.01	113.67	77.01 to 113.67	64,136	57,301	
01-JUL-10 To 30-SEP-10	7	96.62	96.76	95.22	04.32	101.62	86.60	104.50	86.60 to 104.50	87,429	83,248	
01-OCT-10 To 31-DEC-10	5	96.82	97.03	96.31	04.84	100.75	89.33	103.37	N/A	43,800	42,185	
01-JAN-11 To 31-MAR-11	5	94.08	94.90	88.33	09.79	107.44	73.83	109.60	N/A	53,820	47,538	
01-APR-11 To 30-JUN-11	7	94.21	88.54	68.49	13.24	129.27	37.18	107.39	37.18 to 107.39	87,571	59,976	
<u>Study Yrs</u>												
01-JUL-09 To 30-JUN-10	19	97.86	99.58	95.38	07.46	104.40	77.01	123.75	93.80 to 106.22	64,445	61,467	
01-JUL-10 To 30-JUN-11	24	96.44	94.03	84.71	08.26	111.00	37.18	109.60	92.89 to 100.85	71,379	60,466	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	20	95.79	95.65	93.16	05.62	102.67	77.01	113.67	92.89 to 99.60	69,598	64,838	
<u>ALL</u>	43	96.62	96.48	89.16	07.97	108.21	37.18	123.75	94.08 to 100.69	68,315	60,908	

<b>VALUATION GROUPING</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	36	97.34	99.37	97.12	06.08	102.32	86.60	123.75	94.74 to 101.80	59,572	57,856	
02	3	93.80	90.25	87.72	08.16	102.88	77.01	99.95	N/A	96,650	84,778	
03	4	81.87	75.13	56.05	23.96	134.04	37.18	99.60	N/A	125,750	70,480	
<u>ALL</u>	43	96.62	96.48	89.16	07.97	108.21	37.18	123.75	94.08 to 100.69	68,315	60,908	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	43	96.62	96.48	89.16	07.97	108.21	37.18	123.75	94.08 to 100.69	68,315	60,908	
06												
07												
<u>ALL</u>	43	96.62	96.48	89.16	07.97	108.21	37.18	123.75	94.08 to 100.69	68,315	60,908	

**36 Garfield**  
**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	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	4	103.52	108.12	106.69	05.81	101.34	101.67	123.75	N/A	11,000	11,736	
Less Than 30,000	13	101.67	102.37	101.35	06.92	101.01	89.33	123.75	94.21 to 108.46	18,731	18,983	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	43	96.62	96.48	89.16	07.97	108.21	37.18	123.75	94.08 to 100.69	68,315	60,908	
Greater Than 14,999	39	96.15	95.29	88.89	07.57	107.20	37.18	113.67	93.53 to 99.81	74,194	65,952	
Greater Than 29,999	30	96.20	93.93	88.06	07.89	106.67	37.18	111.09	93.11 to 99.81	89,802	79,076	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	4	103.52	108.12	106.69	05.81	101.34	101.67	123.75	N/A	11,000	11,736	
15,000 TO 29,999	9	96.15	99.81	100.17	06.48	99.64	89.33	113.67	94.08 to 108.46	22,167	22,204	
30,000 TO 59,999	11	101.80	99.66	99.12	06.55	100.54	86.60	111.09	89.97 to 109.60	41,645	41,280	
60,000 TO 99,999	10	97.00	96.23	96.30	03.41	99.93	89.90	100.85	91.96 to 100.69	78,150	75,260	
100,000 TO 149,999	6	92.91	88.25	87.87	08.20	100.43	73.83	96.62	73.83 to 96.62	124,075	109,026	
150,000 TO 249,999	2	96.35	96.35	96.10	03.59	100.26	92.89	99.81	N/A	210,000	201,808	
250,000 TO 499,999	1	37.18	37.18	37.18	00.00	100.00	37.18	37.18	N/A	290,000	107,835	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	43	96.62	96.48	89.16	07.97	108.21	37.18	123.75	94.08 to 100.69	68,315	60,908	



**2012 Correlation Section  
for Garfield County**

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**A. Residential Real Property**

The statistical sampling of 43 residential sales will be considered an adequate and reliable sample for the measurement of the residential class of property in Garfield County. The calculated median is 97%. Both the median and mean measures of central tendency fall into the acceptable range. The weighted mean and the price related differential are being affected by sales occurring in the rural areas outside of Burwell. When hypothetically removing these sales from the analysis the measures drastically improve.

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

The assessor has a documented process of tracking the six-year inspection and review cycle of properties in the county.

Based on the consideration of all available information, the level of value is determined to be 97% of market value for the residential class of property. Because the assessment process employed by the assessor for 2012 was consistently applied, it is believed that assessments are uniform and proportionate within the residential class.

**2012 Correlation Section  
for Garfield County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section  
for Garfield County**

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**C. Measures of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of 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 International Association of Assessing Officers (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.

**2012 Correlation Section  
for Garfield County**

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**D. Analysis of Quality of Assessment**

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

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for Garfield County**

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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. 239.



## **2012 Commercial Assessment Actions for Garfield County**

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

Due to lack of sales in this class of property no adjustments were made to the entire population. However, some adjustments were made through sales review, pick-up work and data entry corrections.

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

## 2012 Commercial Assessment Survey for Garfield County

1.	<b>Valuation data collection done by:</b>	
	Appraisal Staff	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Burwell is all improved and unimproved properties located within the City of Burwell. Population of approximately 1,210 located on HWY's 11 and 91. Public school system for K-12 grades. The second class city offer a variety of jobs, services and goods that make living in it desirable. Burwell has a large trade area.
	02	Calamus is all improved and unimproved properties within the subdivisions located near the Calamus Reservoir. The southeast corner of the lake is located in Garfield County.
	03	Rural is all improved and unimproved commercial properties located outside the corporate limits of Burwell.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	The cost approach to value is applied using Marshall & Swift pricing and depreciation tables supplied by the CAMA vendor and adjustments as needed. The sales approach is also utilized through unit of comparison studies.	
3a.	<b>Describe the process used to value unique commercial properties.</b>	
	Utilize the state sales file query function and work through the liaisons.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June 2002 Marshall & Swift is used for all groups.	
5.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	The depreciation study is based on the tables provided by the CAMA vendor with adjustment if necessary based on local market information.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	At present County uses depreciation tables provided by the CAMA vendor and adjusted as needed.	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	2006	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	2006	
9.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Vacant lot sales are used – based on the size of the parcel the \$/sq ft or acre was determined.	

10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	A parcel is considered to be substantially changed when improvements are added/removed that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.

**36 Garfield**  
**COMMERCIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 3  
Total Sales Price : 556,001  
Total Adj. Sales Price : 343,000  
Total Assessed Value : 282,455  
Avg. Adj. Sales Price : 114,333  
Avg. Assessed Value : 94,152

MEDIAN : 82  
WGT. MEAN : 82  
MEAN : 81  
COD : 07.75  
PRD : 98.64

COV : 11.77  
STD : 09.56  
Avg. Abs. Dev : 06.36  
MAX Sales Ratio : 90.36  
MIN Sales Ratio : 71.29

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 57.48 to 104.98

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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-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	35,000	31,625
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10	1	82.03	82.03	82.03	00.00	100.00	82.03	82.03	N/A	291,000	238,710
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	71.29	71.29	71.29	00.00	100.00	71.29	71.29	N/A	17,000	12,120
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	35,000	31,625
01-JUL-09 To 30-JUN-10											
01-JUL-10 To 30-JUN-11	2	76.66	76.66	81.44	07.00	94.13	71.29	82.03	N/A	154,000	125,415
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09											
01-JAN-10 To 31-DEC-10	1	82.03	82.03	82.03	00.00	100.00	82.03	82.03	N/A	291,000	238,710
<u>ALL</u>	3	82.03	81.23	82.35	07.75	98.64	71.29	90.36	N/A	114,333	94,152

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	3	82.03	81.23	82.35	07.75	98.64	71.29	90.36	N/A	114,333	94,152
<u>ALL</u>	3	82.03	81.23	82.35	07.75	98.64	71.29	90.36	N/A	114,333	94,152

**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	3	82.03	81.23	82.35	07.75	98.64	71.29	90.36	N/A	114,333	94,152
04											
<u>ALL</u>	3	82.03	81.23	82.35	07.75	98.64	71.29	90.36	N/A	114,333	94,152

**36 Garfield**  
**COMMERCIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 3  
Total Sales Price : 556,001  
Total Adj. Sales Price : 343,000  
Total Assessed Value : 282,455  
Avg. Adj. Sales Price : 114,333  
Avg. Assessed Value : 94,152

MEDIAN : 82  
WGT. MEAN : 82  
MEAN : 81  
COD : 07.75  
PRD : 98.64

COV : 11.77  
STD : 09.56  
Avg. Abs. Dev : 06.36  
MAX Sales Ratio : 90.36  
MIN Sales Ratio : 71.29

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 57.48 to 104.98

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SALE PRICE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Low \$ Ranges</u>												
Less Than 5,000	1	71.29	71.29	71.29	00.00	100.00	71.29	71.29	N/A	17,000	12,120	
Less Than 15,000	1	71.29	71.29	71.29	00.00	100.00	71.29	71.29	N/A	17,000	12,120	
Less Than 30,000	1	71.29	71.29	71.29	00.00	100.00	71.29	71.29	N/A	17,000	12,120	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	2	86.20	86.20	82.92	04.84	103.96	82.03	90.36	N/A	163,000	135,168	
Greater Than 14,999	2	86.20	86.20	82.92	04.84	103.96	82.03	90.36	N/A	163,000	135,168	
Greater Than 29,999	2	86.20	86.20	82.92	04.84	103.96	82.03	90.36	N/A	163,000	135,168	
<u>Incremental Ranges</u>												
0 TO 4,999	1	71.29	71.29	71.29	00.00	100.00	71.29	71.29	N/A	17,000	12,120	
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999												
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999	2	86.20	86.20	82.92	04.84	103.96	82.03	90.36	N/A	163,000	135,168	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	3	82.03	81.23	82.35	07.75	98.64	71.29	90.36	N/A	114,333	94,152	

OCCUPANCY CODE											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
Blank	1	71.29	71.29	71.29	00.00	100.00	71.29	71.29	N/A	17,000	12,120	
344	1	82.03	82.03	82.03	00.00	100.00	82.03	82.03	N/A	291,000	238,710	
353	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	35,000	31,625	
<u>ALL</u>	3	82.03	81.23	82.35	07.75	98.64	71.29	90.36	N/A	114,333	94,152	



**2012 Correlation Section  
for Garfield County**

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**A. Commercial Real Property**

The calculated median from the statistical sampling of 3 commercial sales will not be relied upon in determining the level of value for Garfield County nor will the qualitative measures be used in determining assessment uniformity and proportionality. Such a small sample would not be considered adequate for statistical reliability and would not be representative of the population.

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

The assessor has a documented process of tracking the six-year inspection and review cycle of properties in the county. Because assessment practices are reliable and applied consistently it is believed there is uniform and proportionate treatment within the commercial class.

However, based on the consideration of all available information, the level of value cannot be determined for the commercial class of property.

**2012 Correlation Section  
for Garfield County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section  
for Garfield County**

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**C. Measures of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of 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 International Association of Assessing Officers (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.

**2012 Correlation Section  
for Garfield County**

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**D. Analysis of Quality of Assessment**

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

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for Garfield County**

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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. 239.



## **2012 Agricultural Assessment Actions for Garfield County**

The market area and current sales rosters were reviewed for compliance. Corrections were made to the sales where needed. The changes made would consist of corrections to land use through sales review, buyers/sellers questionnaires and irrigated acre certifications through the Natural Resource District.

Market analysis was completed on the minimally improved (unimproved & minimally improved) three-year roster. Sales were plotted on a large soil map to assist in the market analysis. In working with our county assigned Field Liaison sales were borrowed from surrounding counties to balance the number of sales in each of the three year study period. Care is also taken to try to balance the percentages representative to each land class between sales and county. An excel spreadsheet is used for the purpose to reflect a “what if” assessed value on proposed new values.

Garfield County recognizes the non-agricultural influences along the Calamus and North Loup Rivers, as well as along Nebraska State Highway 96 from Burwell to the Garfield/Loup County line. This special valuation area is being monitored for possible expansion and continued agricultural use of the parcels.

Agricultural values were adjusted to reflect current market activity. Irrigated and dry cropland was adjusted up approximately 10% to reflect the changes in the market. Grassland did not receive a value adjustment this year. A sub-class of the Conservation Reserve Program acres and meadowland is tracked and adjusted to its own market. Also, the Wetlands Reserve Program was recognized in the county with its assessed values being brought to 100% of agricultural land value.

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

## 2012 Agricultural Assessment Survey for Garfield County

1.	<b>Valuation data collection done by:</b>	
	Appraisal staff	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<b>Market Area</b>	<b>Description of unique characteristics</b>
	1	The specific characteristics for the non-influenced area are soils, land use, and land enrolled in federal programs in which payments are received for removing such land from agricultural production.
	5,6,7,8	The special valuation area is located along the North Loup and Calamus Rivers; as well as, land associated with HWY 96 which leads from HWY 91(on the south end) past the Calamus Lake heading northwest.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	The valuation grouping for the non-influenced area is developed by similar topography, soil characteristics and geographic characteristics. The recreational/commercial influenced area is monitored for the determination of the primary use of the parcel.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Rural residential/recreational land is identified by size of parcel, residence and non-agricultural influences in the market. Also used are questionnaires from buyer/owners as to their purpose for the land. Value is then based upon the selling prices of the vacant land.	
5.	<b>Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?</b>	
	Yes, they carry the same value.	
6.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	Land is continually being reviewed or checked through FSA, Agri-data, NRD, physical inspection, sales verifications and office visits.	
7.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	A special value area was developed in 2010 and is continually monitored for possible further expansion.	
8.	<b>Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>	
	Yes, applications have been filed and there is a value difference for the special valuation parcels if they do not have agricultural use.	
9.	<b>How do you determine whether a sold parcel is substantially changed?</b>	
	A parcel is considered to be substantially changed when improvements are added/removed or land use changes significantly that affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.	

**36 Garfield**  
**AGRICULTURAL LAND**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 33  
Total Sales Price : 16,592,479  
Total Adj. Sales Price : 17,111,273  
Total Assessed Value : 13,077,179  
Avg. Adj. Sales Price : 518,523  
Avg. Assessed Value : 396,278

MEDIAN : 71  
WGT. MEAN : 76  
MEAN : 78  
COD : 24.33  
PRD : 101.75

COV : 30.11  
STD : 23.41  
Avg. Abs. Dev : 17.37  
MAX Sales Ratio : 155.46  
MIN Sales Ratio : 42.95

95% Median C.I. : 65.12 to 85.81  
95% Wgt. Mean C.I. : 69.62 to 83.23  
95% Mean C.I. : 69.77 to 85.75

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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-08 To 30-SEP-08	2	76.15	76.15	70.83	09.34	107.51	69.04	83.25	N/A	257,500	182,395
01-OCT-08 To 31-DEC-08	2	65.16	65.16	67.83	07.15	96.06	60.50	69.81	N/A	274,123	185,936
01-JAN-09 To 31-MAR-09	3	90.34	89.28	89.82	17.45	99.40	65.12	112.39	N/A	310,667	279,052
01-APR-09 To 30-JUN-09	4	78.67	91.02	108.98	43.04	83.52	51.27	155.46	N/A	287,600	313,414
01-JUL-09 To 30-SEP-09	2	72.78	72.78	76.57	18.21	95.05	59.53	86.03	N/A	70,000	53,597
01-OCT-09 To 31-DEC-09	3	85.81	88.70	102.40	19.21	86.62	65.42	114.86	N/A	203,695	208,581
01-JAN-10 To 31-MAR-10	4	64.52	71.84	74.58	29.45	96.33	48.04	110.29	N/A	280,175	208,942
01-APR-10 To 30-JUN-10	3	84.60	83.57	73.53	12.01	113.65	67.81	98.30	N/A	2,807,368	2,064,250
01-JUL-10 To 30-SEP-10	1	69.18	69.18	69.18	00.00	100.00	69.18	69.18	N/A	200,000	138,360
01-OCT-10 To 31-DEC-10	7	73.34	77.26	83.05	15.35	93.03	60.10	96.41	60.10 to 96.41	275,774	229,021
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	2	45.99	45.99	48.45	06.61	94.92	42.95	49.02	N/A	770,660	373,373
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	11	69.81	83.14	89.89	29.52	92.49	51.27	155.46	60.50 to 112.39	285,968	257,043
01-JUL-09 To 30-JUN-10	12	78.00	79.14	75.40	22.44	104.96	48.04	114.86	59.53 to 98.30	857,824	646,788
01-JUL-10 To 30-JUN-11	10	70.55	70.20	67.77	19.11	103.59	42.95	96.41	49.02 to 95.06	367,174	248,825
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	12	85.92	86.96	99.66	25.52	87.26	51.27	155.46	63.04 to 112.39	236,124	235,313
01-JAN-10 To 31-DEC-10	15	71.91	76.54	75.13	18.84	101.88	48.04	110.29	62.31 to 95.06	778,215	584,668
<u>ALL</u>	33	71.39	77.76	76.42	24.33	101.75	42.95	155.46	65.12 to 85.81	518,523	396,278

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	33	71.39	77.76	76.42	24.33	101.75	42.95	155.46	65.12 to 85.81	518,523	396,278
<u>ALL</u>	33	71.39	77.76	76.42	24.33	101.75	42.95	155.46	65.12 to 85.81	518,523	396,278

**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>Irrigated</u>											
County	6	71.65	74.30	77.17	09.04	96.28	63.04	85.81	63.04 to 85.81	433,221	334,333
1	6	71.65	74.30	77.17	09.04	96.28	63.04	85.81	63.04 to 85.81	433,221	334,333
<u>Grass</u>											
County	15	73.34	78.71	76.36	28.14	103.08	42.95	114.86	59.53 to 98.30	664,867	507,686
1	15	73.34	78.71	76.36	28.14	103.08	42.95	114.86	59.53 to 98.30	664,867	507,686
<u>ALL</u>	33	71.39	77.76	76.42	24.33	101.75	42.95	155.46	65.12 to 85.81	518,523	396,278

**36 Garfield**  
**AGRICULTURAL LAND**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

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 Total Sales Price : 16,592,479  
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95% Median C.I. : 65.12 to 85.81  
 95% Wgt. Mean C.I. : 69.62 to 83.23  
 95% Mean C.I. : 69.77 to 85.75

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	10	70.60	79.85	84.18	19.82	94.86	62.31	155.46	63.04 to 85.81	396,464	333,737
1	10	70.60	79.85	84.18	19.82	94.86	62.31	155.46	63.04 to 85.81	396,464	333,737
<b>_____Grass_____</b>											
County	18	71.26	77.31	73.98	28.45	104.50	42.95	114.86	59.53 to 96.41	661,473	489,390
1	18	71.26	77.31	73.98	28.45	104.50	42.95	114.86	59.53 to 96.41	661,473	489,390
<b>_____ALL_____</b>	<b>33</b>	<b>71.39</b>	<b>77.76</b>	<b>76.42</b>	<b>24.33</b>	<b>101.75</b>	<b>42.95</b>	<b>155.46</b>	<b>65.12 to 85.81</b>	<b>518,523</b>	<b>396,278</b>

## Garfield County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
36.10	Garfield	1	#DIV/0!	2,390	2,080	1,810	1,775	1,700	1,075	1,040	1,599
92.10	Wheeler	1	2,460	2,455	2,210	2,090	1,930	1,855	1,750	1,640	1,788
88.10	Valley	1	#DIV/0!	2,400	2,400	1,800	1,400	1,400	1,000	1,000	1,846
58.10	Loup	1	#DIV/0!	1,800	#DIV/0!	1,600	1,265	1,155	1,155	675	1,416
45.10	Holt	1	3,066	3,082	2,922	2,921	2,612	2,604	1,896	1,902	2,517
75.20	Rock	2	#DIV/0!	950	#DIV/0!	900	875	850	825	775	832
39.10	Greeley	1	#DIV/0!	1,815	1,815	1,815	1,800	1,800	1,800	1,700	1,782
21.30	Custer	3	#DIV/0!	1,644	1,599	1,505	1,397	1,351	960	868	1,276

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Garfield	1	#DIV/0!	930	825	790	715	645	575	505	696
	Wheeler	1	1,185	1,170	915	905	890	730	600	455	722
	Valley	1	#DIV/0!	1,000	1,000	1,000	800	800	800	750	875
	Loup	1	#DIV/0!	670	#DIV/0!	450	435	375	230	230	378
	Holt	1	1,034	1,016	944	945	905	919	620	620	891
	Rock	2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	400	400	380	370	388
	Greeley	1	#DIV/0!	1,015	1,000	990	855	840	600	465	730
	Custer	3	#DIV/0!	470	465	465	465	465	465	465	466

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Garfield	1	#DIV/0!	535	535	535	495	471	419	343	370
	Wheeler	1	915	900	675	615	599	549	450	384	434
	Valley	1	#DIV/0!	751	751	747	750	743	568	523	557
	Loup	1	#DIV/0!	605	#DIV/0!	465	330	330	305	290	295
	Holt	1	657	676	679	677	642	682	547	429	544
	Rock	2	#DIV/0!	400	400	398	398	350	275	261	299
	Greeley	1	#DIV/0!	467	421	422	420	420	420	420	420
	Custer	3	#DIV/0!	461	462	460	461	460	451	401	415

\*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment

2012

## Methodology for Special Valuation

### Garfield County

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

Garfield County currently has five market areas throughout the county. Market area 1 includes the majority of the county and consists of some farming but mostly grassland sales. It consists mostly of sandy soils conducive to our ranching industry.

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

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

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

Market areas 5, 6, 7 and 8 are located along the river corridors and Nebraska State Highway 96. For over a decade the areas along the Calamus and North Loup River have sold for uses other than agricultural usage. The influence on these sales has been for residential and recreational use such as hunting, fishing, personal pleasure, family campgrounds and quiet enjoyment. Recently there have been sales for commercial development along Highway 96. These sales have been to private individuals. Based on the sales in the areas, it has been determined the highest and best use of the properties located in market areas 5 through 8 to be residential, commercial or recreational.

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

Analysis of sales contained in the special valuation areas creates a market value for properties that are influenced by non-agricultural purposes. In the case of recreational sales, these sales will be located along the two rivers. Residential and commercial sales are located along Highway 96 which is relatively close to the two rivers. After analysis of sales along both rivers and the highway within the county, the market value was set at a price reflective of the use as other than agricultural usage.

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

Analysis of sales in the special valuation areas create a market value for properties that are influenced by other than agricultural purposes.

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

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

No adjustments were made to sales for any reason.

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

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

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

N/A

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

N/A

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

Zoning has not been a consideration in the recreational river corridor of market areas 5 through 8; this land is zoned transitional agricultural with primary use of commercial agriculture production but also allows recreational, residential or commercial usage. Therefore, special valuation for properties in these areas has been recommended and approved.

Sharon Boucher  
State Assessor/Appraiser for Garfield County



## 2012 Correlation Section for Garfield County

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### A. Agricultural Land

Garfield County is located in north central Nebraska, Burwell is the county seat. The land use make up is comprised of 5% irrigated, 2% dry crop and 91% grass/pasture land. The Lower Loup is the only Natural Resource District that governs the county. The County currently has one market area for non-influenced agricultural land in the county. The majority of the county is grassland with sandy soils. The comparable neighboring counties are Loup, southeast Rock southwest Holt, Wheeler and for Valley only the irrigated sales. The irrigated sales from Valley County are generally comparable to the southern area of Garfield County where the majority of irrigated land is. No grass or dry sales were borrowed from Valley County. Once you cross the county line the soils are generally siltier and not as comparable to the majority of the grassland which is sandy. The comparable area for Loup is quite extensive as the Sand hills are a fairly common market.

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

In analyzing the agricultural sales within Garfield County the land use of the sales generally matched the county as a whole. However, the sample of sales is more heavily weighted with newer sales. The way the sales are distributed over the study period may cause this area 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. Therefore the sample was expanded using sales from the comparable markets as described above.

The resulting sample is now proportionately distributed, representative of the majority land uses found in the population and large enough to produce a reliable measurement. The overall statistics are a result of 33 total sales. The statistical profile indicates the weighted mean and mean measures of central tendency are slightly above the acceptable range. With the hypothetical removal of one outlier sale both these measures fall into the range. The coefficient of dispersion does not reflect an abnormal amount of dispersion in the sample, and lends support to using the calculated median to represent the level of value.

From the assessor's analysis of the agricultural market the grassland values countywide remained at 2011 assessed values as was common in the Sand hills region. In comparison with adjoining counties grassland the values are reasonably similar to the comparable markets. Further analysis of the irrigated values resulted in upward adjustments. When comparing the irrigated values in Garfield to the comparable markets of Wheeler and Valley the values are also reasonable similar. Even though there are few dry crop acres or sales the assessor recognized the movement in the market and adjusted the dry land values upward as well. Garfield County has a consistent method of assigning and implementing agricultural land values, it is believed that the assessments are uniform and proportionate.

**2012 Correlation Section  
for Garfield County**

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Based on the consideration of all available information, the level of value is determined to be 71% of market value for the agricultural land class of property, and all subclasses are determined to be valued within the acceptable range.

**A1. Correlation for Special Valuation of Agricultural Land**

A review of the agricultural land values in Garfield 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 Garfield County is 71%.

**2012 Correlation Section  
for Garfield County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section  
for Garfield County**

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**C. Measures of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of 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 International Association of Assessing Officers (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.

**2012 Correlation Section  
for Garfield County**

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**D. Analysis of Quality of Assessment**

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

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
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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. 239.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,358</b>	<b>Value : 232,597,500</b>	<b>Growth 1,365,350</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	35	155,725	3	99,860	9	111,985	47	367,570	
<b>02. Res Improve Land</b>	523	3,731,135	28	521,120	181	3,146,040	732	7,398,295	
<b>03. Res Improvements</b>	523	23,427,170	28	1,799,425	181	10,504,460	732	35,731,055	
<b>04. Res Total</b>	558	27,314,030	31	2,420,405	190	13,762,485	779	43,496,920	511,365
<b>% of Res Total</b>	71.63	62.80	3.98	5.56	24.39	31.64	33.04	18.70	37.45
<b>05. Com UnImp Land</b>	8	48,310	4	105,825	1	12,460	13	166,595	
<b>06. Com Improve Land</b>	97	707,910	7	147,275	17	290,085	121	1,145,270	
<b>07. Com Improvements</b>	97	4,534,100	7	343,905	17	825,460	121	5,703,465	
<b>08. Com Total</b>	105	5,290,320	11	597,005	18	1,128,005	134	7,015,330	199,895
<b>% of Com Total</b>	78.36	75.41	8.21	8.51	13.43	16.08	5.68	3.02	14.64
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	6	63,610	1	18,050	1	36,500	8	118,160	
<b>11. Ind Improvements</b>	6	279,800	1	62,875	1	221,265	8	563,940	
<b>12. Ind Total</b>	6	343,410	1	80,925	1	257,765	8	682,100	0
<b>% of Ind Total</b>	75.00	50.35	12.50	11.86	12.50	37.79	0.34	0.29	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	90	695,790	90	695,790	
<b>14. Rec Improve Land</b>	0	0	0	0	17	20,130	17	20,130	
<b>15. Rec Improvements</b>	0	0	0	0	17	218,140	17	218,140	
<b>16. Rec Total</b>	0	0	0	0	107	934,060	107	934,060	71,415
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	4.54	0.40	5.23
<b>Res &amp; Rec Total</b>	558	27,314,030	31	2,420,405	297	14,696,545	886	44,430,980	582,780
<b>% of Res &amp; Rec Total</b>	62.98	61.48	3.50	5.45	33.52	33.08	37.57	19.10	42.68
<b>Com &amp; Ind Total</b>	111	5,633,730	12	677,930	19	1,385,770	142	7,697,430	199,895
<b>% of Com &amp; Ind Total</b>	78.17	73.19	8.45	8.81	13.38	18.00	6.02	3.31	14.64
<b>17. Taxable Total</b>	669	32,947,760	43	3,098,335	316	16,082,315	1,028	52,128,410	782,675
<b>% of Taxable Total</b>	65.08	63.20	4.18	5.94	30.74	30.85	43.60	22.41	57.32

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	77	15	133	225

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	154,135	33	2,802,480	971	110,149,910	1,007	113,106,525
28. Ag-Improved Land	1	86,020	14	2,776,260	293	48,906,345	308	51,768,625
29. Ag Improvements	1	1,510	14	979,425	308	14,613,005	323	15,593,940
30. Ag Total							1,330	180,469,090

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	9	9.00	111,000	
33. HomeSite Improvements	0	0.00	0	9	0.00	521,985	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	12.00	33,600	
36. FarmSite Improv Land	1	1.00	4,300	14	56.00	141,220	
37. FarmSite Improvements	1	0.00	1,510	14	0.00	457,440	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	47.74	0	
40. Other- Non Ag Use	0	0.00	0	0	9.90	1,160	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	18,000	2	2.00	18,000	
32. HomeSite Improv Land	207	228.55	2,190,550	216	237.55	2,301,550	
33. HomeSite Improvements	207	0.00	9,532,960	216	0.00	10,054,945	386,425
34. HomeSite Total				<b>218</b>	<b>239.55</b>	<b>12,374,495</b>	
35. FarmSite UnImp Land	14	20.00	66,500	15	32.00	100,100	
36. FarmSite Improv Land	279	809.61	1,737,895	294	866.61	1,883,415	
37. FarmSite Improvements	294	0.00	5,080,045	309	0.00	5,538,995	196,250
38. FarmSite Total				<b>324</b>	<b>898.61</b>	<b>7,522,510</b>	
39. Road & Ditches	0	1,781.20	0	0	1,828.94	0	
40. Other- Non Ag Use	0	2,022.18	285,570	0	2,032.08	286,730	
41. Total Section VI				<b>542</b>	<b>4,999.18</b>	<b>20,183,735</b>	<b>582,675</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	29	2,278.95	3,799,360
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	65	9,061.67	9,386,395	94	11,340.62	13,185,755
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	3,546.21	20.50%	8,475,430	30.64%	2,390.00
47. 2A1	106.40	0.62%	221,310	0.80%	2,079.98
48. 2A	3,383.57	19.56%	6,124,280	22.14%	1,810.01
49. 3A1	847.94	4.90%	1,505,170	5.44%	1,775.09
50. 3A	2,045.00	11.82%	3,476,500	12.57%	1,700.00
51. 4A1	5,529.75	31.96%	5,944,735	21.49%	1,075.05
52. 4A	1,841.52	10.64%	1,915,190	6.92%	1,040.00
53. Total	17,300.39	100.00%	27,662,615	100.00%	1,598.96
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	457.31	5.88%	425,280	7.86%	929.96
56. 2D1	54.70	0.70%	45,145	0.83%	825.32
57. 2D	3,265.40	42.00%	2,579,665	47.68%	790.00
58. 3D1	926.31	11.91%	662,335	12.24%	715.03
59. 3D	116.20	1.49%	74,955	1.39%	645.05
60. 4D1	1,861.84	23.95%	1,070,775	19.79%	575.12
61. 4D	1,093.68	14.07%	552,300	10.21%	504.99
62. Total	7,775.44	100.00%	5,410,455	100.00%	695.84
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	595.22	0.19%	318,480	0.27%	535.06
65. 2G1	275.59	0.09%	147,445	0.13%	535.02
66. 2G	6,431.92	2.05%	3,441,245	2.96%	535.03
67. 3G1	1,954.30	0.62%	967,640	0.83%	495.13
68. 3G	8,956.58	2.86%	4,214,960	3.63%	470.60
69. 4G1	76,759.20	24.48%	32,123,740	27.66%	418.50
70. 4G	218,579.92	69.71%	74,919,350	64.51%	342.75
71. Total	313,552.73	100.00%	116,132,860	100.00%	370.38
<b>Irrigated Total</b>					
	17,300.39	5.03%	27,662,615	18.45%	1,598.96
<b>Dry Total</b>					
	7,775.44	2.26%	5,410,455	3.61%	695.84
<b>Grass Total</b>					
	313,552.73	91.11%	116,132,860	77.44%	370.38
72. Waste	5,237.48	1.52%	587,185	0.39%	112.11
73. Other	267.10	0.08%	162,640	0.11%	608.91
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	344,133.14	100.00%	149,955,755	100.00%	435.75

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	245.25	57.50%	586,150	65.38%	2,390.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	29.40	6.89%	53,210	5.94%	1,809.86
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	150.20	35.21%	255,340	28.48%	1,700.00
51. 4A1	0.60	0.14%	645	0.07%	1,075.00
52. 4A	1.10	0.26%	1,145	0.13%	1,040.91
<b>53. Total</b>	<b>426.55</b>	<b>100.00%</b>	<b>896,490</b>	<b>100.00%</b>	<b>2,101.72</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	4.10	1.35%	6,375	2.14%	1,554.88
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	111.75	36.75%	124,920	41.89%	1,117.85
58. 3D1	2.00	0.66%	3,110	1.04%	1,555.00
59. 3D	151.43	49.80%	123,880	41.54%	818.07
60. 4D1	28.80	9.47%	31,560	10.58%	1,095.83
61. 4D	6.00	1.97%	8,385	2.81%	1,397.50
<b>62. Total</b>	<b>304.08</b>	<b>100.00%</b>	<b>298,230</b>	<b>100.00%</b>	<b>980.76</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2.00	0.11%	1,070	0.12%	535.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	48.77	2.72%	38,430	4.16%	787.98
67. 3G1	0.60	0.03%	935	0.10%	1,558.33
68. 3G	213.21	11.89%	122,785	13.30%	575.89
69. 4G1	541.75	30.20%	260,435	28.21%	480.73
70. 4G	987.26	55.04%	499,535	54.11%	505.98
<b>71. Total</b>	<b>1,793.59</b>	<b>100.00%</b>	<b>923,190</b>	<b>100.00%</b>	<b>514.72</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>426.55</b>	<b>16.56%</b>	<b>896,490</b>	<b>41.98%</b>	<b>2,101.72</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>304.08</b>	<b>11.81%</b>	<b>298,230</b>	<b>13.97%</b>	<b>980.76</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1,793.59</b>	<b>69.65%</b>	<b>923,190</b>	<b>43.23%</b>	<b>514.72</b>
72. Waste	50.80	1.97%	17,435	0.82%	343.21
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1.76	0.07%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>2,575.02</b>	<b>100.00%</b>	<b>2,135,345</b>	<b>100.00%</b>	<b>829.25</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	66.90	53.95%	159,890	64.39%	2,389.99
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	37.00	29.84%	66,970	26.97%	1,810.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	16.10	12.98%	17,310	6.97%	1,075.16
52. 4A	4.00	3.23%	4,160	1.68%	1,040.00
<b>53. Total</b>	<b>124.00</b>	<b>100.00%</b>	<b>248,330</b>	<b>100.00%</b>	<b>2,002.66</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1.20	1.37%	645	1.60%	537.50
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2.90	3.31%	1,550	3.85%	534.48
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	16.50	18.82%	7,755	19.27%	470.00
69. 4G1	33.76	38.51%	15,980	39.70%	473.34
70. 4G	33.30	37.99%	14,320	35.58%	430.03
<b>71. Total</b>	<b>87.66</b>	<b>100.00%</b>	<b>40,250</b>	<b>100.00%</b>	<b>459.16</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>124.00</b>	<b>57.90%</b>	<b>248,330</b>	<b>85.97%</b>	<b>2,002.66</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>87.66</b>	<b>40.93%</b>	<b>40,250</b>	<b>13.93%</b>	<b>459.16</b>
72. Waste	2.50	1.17%	275	0.10%	110.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>214.16</b>	<b>100.00%</b>	<b>288,855</b>	<b>100.00%</b>	<b>1,348.78</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	584.61	59.99%	1,397,220	67.08%	2,390.00
47. 2A1	3.30	0.34%	6,865	0.33%	2,080.30
48. 2A	344.73	35.37%	623,960	29.96%	1,810.00
49. 3A1	3.50	0.36%	6,215	0.30%	1,775.71
50. 3A	12.70	1.30%	21,590	1.04%	1,700.00
51. 4A1	10.40	1.07%	11,190	0.54%	1,075.96
52. 4A	15.30	1.57%	15,915	0.76%	1,040.20
<b>53. Total</b>	<b>974.54</b>	<b>100.00%</b>	<b>2,082,955</b>	<b>100.00%</b>	<b>2,137.37</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	55.80	44.68%	51,895	53.31%	930.02
56. 2D1	0.40	0.32%	330	0.34%	825.00
57. 2D	20.69	16.57%	16,345	16.79%	790.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	24.00	19.22%	15,485	15.91%	645.21
60. 4D1	16.50	13.21%	9,500	9.76%	575.76
61. 4D	7.50	6.01%	3,790	3.89%	505.33
<b>62. Total</b>	<b>124.89</b>	<b>100.00%</b>	<b>97,345</b>	<b>100.00%</b>	<b>779.45</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	62.08	4.82%	33,220	5.82%	535.12
65. 2G1	7.50	0.58%	4,010	0.70%	534.67
66. 2G	69.86	5.43%	37,375	6.55%	535.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	353.26	27.44%	166,015	29.09%	469.95
69. 4G1	404.63	31.43%	175,880	30.82%	434.67
70. 4G	389.97	30.29%	154,125	27.01%	395.22
<b>71. Total</b>	<b>1,287.30</b>	<b>100.00%</b>	<b>570,625</b>	<b>100.00%</b>	<b>443.27</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>974.54</b>	<b>38.35%</b>	<b>2,082,955</b>	<b>74.87%</b>	<b>2,137.37</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>124.89</b>	<b>4.92%</b>	<b>97,345</b>	<b>3.50%</b>	<b>779.45</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1,287.30</b>	<b>50.66%</b>	<b>570,625</b>	<b>20.51%</b>	<b>443.27</b>
72. Waste	136.95	5.39%	15,070	0.54%	110.04
73. Other	17.19	0.68%	16,190	0.58%	941.83
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>2,540.87</b>	<b>100.00%</b>	<b>2,782,185</b>	<b>100.00%</b>	<b>1,094.97</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	565.94	32.21%	1,352,600	41.34%	2,390.01
47. 2A1	6.50	0.37%	13,520	0.41%	2,080.00
48. 2A	512.57	29.17%	927,760	28.36%	1,810.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	410.38	23.35%	697,645	21.32%	1,700.00
51. 4A1	231.10	13.15%	248,455	7.59%	1,075.10
52. 4A	30.70	1.75%	31,925	0.98%	1,039.90
<b>53. Total</b>	<b>1,757.19</b>	<b>100.00%</b>	<b>3,271,905</b>	<b>100.00%</b>	<b>1,862.01</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	25.45	7.69%	23,665	10.02%	929.86
56. 2D1	0.40	0.12%	330	0.14%	825.00
57. 2D	135.10	40.85%	106,730	45.17%	790.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	120.30	36.37%	77,595	32.84%	645.01
60. 4D1	42.20	12.76%	24,280	10.28%	575.36
61. 4D	7.31	2.21%	3,695	1.56%	505.47
<b>62. Total</b>	<b>330.76</b>	<b>100.00%</b>	<b>236,295</b>	<b>100.00%</b>	<b>714.40</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	63.50	1.62%	33,980	2.16%	535.12
65. 2G1	38.21	0.97%	20,440	1.30%	534.94
66. 2G	334.39	8.53%	180,020	11.42%	538.35
67. 3G1	9.00	0.23%	4,455	0.28%	495.00
68. 3G	509.16	12.99%	240,325	15.25%	472.00
69. 4G1	789.41	20.14%	332,200	21.08%	420.82
70. 4G	2,176.31	55.52%	764,265	48.50%	351.17
<b>71. Total</b>	<b>3,919.98</b>	<b>100.00%</b>	<b>1,575,685</b>	<b>100.00%</b>	<b>401.96</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,757.19</b>	<b>28.72%</b>	<b>3,271,905</b>	<b>63.86%</b>	<b>1,862.01</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>330.76</b>	<b>5.41%</b>	<b>236,295</b>	<b>4.61%</b>	<b>714.40</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>3,919.98</b>	<b>64.07%</b>	<b>1,575,685</b>	<b>30.76%</b>	<b>401.96</b>
72. Waste	79.40	1.30%	8,730	0.17%	109.95
73. Other	31.00	0.51%	30,600	0.60%	987.10
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>6,118.33</b>	<b>100.00%</b>	<b>5,123,215</b>	<b>100.00%</b>	<b>837.36</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	96.67	227,930	2,199.68	4,639,765	18,286.32	29,294,600	20,582.67	34,162,295
<b>77. Dry Land</b>	5.11	4,695	245.57	212,985	8,284.49	5,824,645	8,535.17	6,042,325
<b>78. Grass</b>	6.04	3,230	910.99	434,935	319,724.23	118,804,445	320,641.26	119,242,610
<b>79. Waste</b>	0.00	0	31.60	3,475	5,475.53	625,220	5,507.13	628,695
<b>80. Other</b>	0.00	0	0.50	600	314.79	208,830	315.29	209,430
<b>81. Exempt</b>	0.00	0	1.76	0	0.00	0	1.76	0
<b>82. Total</b>	<b>107.82</b>	<b>235,855</b>	<b>3,388.34</b>	<b>5,291,760</b>	<b>352,085.36</b>	<b>154,757,740</b>	<b>355,581.52</b>	<b>160,285,355</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	20,582.67	5.79%	34,162,295	21.31%	1,659.76
<b>Dry Land</b>	8,535.17	2.40%	6,042,325	3.77%	707.93
<b>Grass</b>	320,641.26	90.17%	119,242,610	74.39%	371.89
<b>Waste</b>	5,507.13	1.55%	628,695	0.39%	114.16
<b>Other</b>	315.29	0.09%	209,430	0.13%	664.25
<b>Exempt</b>	1.76	0.00%	0	0.00%	0.00
<b>Total</b>	<b>355,581.52</b>	<b>100.00%</b>	<b>160,285,355</b>	<b>100.00%</b>	<b>450.77</b>

**2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)**

**36 Garfield**

	<b>2011 CTL County Total</b>	<b>2012 Form 45 County Total</b>	<b>Value Difference (2012 form 45 - 2011 CTL)</b>	<b>Percent Change</b>	<b>2012 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	38,121,635	43,496,920	5,375,285	14.10%	511,365	12.76%
02. Recreational	861,045	934,060	73,015	8.48%	71,415	0.19%
03. Ag-Homesite Land, Ag-Res Dwelling	14,964,670	12,374,495	-2,590,175	-17.31%	386,425	-19.89%
<b>04. Total Residential (sum lines 1-3)</b>	<b>53,947,350</b>	<b>56,805,475</b>	<b>2,858,125</b>	<b>5.30%</b>	<b>969,205</b>	<b>3.50%</b>
05. Commercial	6,429,700	7,015,330	585,630	9.11%	199,895	6.00%
06. Industrial	502,705	682,100	179,395	35.69%	0	35.69%
07. Ag-Farmsite Land, Outbuildings	7,966,320	7,522,510	-443,810	-5.57%	196,250	-8.03%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>14,898,725</b>	<b>15,219,940</b>	<b>321,215</b>	<b>2.16%</b>	<b>396,145</b>	<b>-0.50%</b>
<b>10. Total Non-Agland Real Property</b>	<b>68,846,075</b>	<b>72,312,145</b>	<b>3,466,070</b>	<b>5.03%</b>	<b>1,365,350</b>	<b>3.05%</b>
11. Irrigated	30,620,235	34,162,295	3,542,060	11.57%		
12. Dryland	5,555,540	6,042,325	486,785	8.76%		
13. Grassland	120,117,490	119,242,610	-874,880	-0.73%		
14. Wasteland	710,015	628,695	-81,320	-11.45%		
15. Other Agland	0	209,430	209,430			
<b>16. Total Agricultural Land</b>	<b>157,003,280</b>	<b>160,285,355</b>	<b>3,282,075</b>	<b>2.09%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>225,849,355</b>	<b>232,597,500</b>	<b>6,748,145</b>	<b>2.99%</b>	<b>1,365,350</b>	<b>2.38%</b>

**2011 PLAN OF ASSESSMENT FOR GARFIELD COUNTY**  
**Assessment Years 2012, 2013 and 2014**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

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

General Description of Real Property in Garfield County:

Per the 2011 County Abstract, Garfield County consists of 2,380 parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	786	33.03%	18.07%
Commercial	132	5.55%	3.04%
Industrial	8	.33%	.33%
Recreational	123	5.17%	.45%
Agricultural	1,331	55.92%	78.11%
Special Value	93	3.91%	4.01%

Agricultural land - taxable acres: 357,327.99.

Other pertinent facts: Approximately 95% of the county is agricultural land and of that 95% consists primarily of grassland.

Current Resources:

- A. Staff: Shared Assessment Manager and Appraiser II with one Assessment Administrative Assistant and one Appraiser Assistant.

The assessor is required to obtain 60 hours of continuing education every four years to maintain certification. The assistant manager is also required to meet the same guidelines. Both attend workshops and meetings to further their knowledge of the assessment field. The staff has taken classes provided by Property Assessment Division, CAMA user education, as well as IAAO classes.

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

- B. Cadastral Maps

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

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

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

- D. Software for CAMA and Assessment Administration.

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

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

Current Assessment Procedures for Real Property:

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

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

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

D. Approaches to Value

- 1) Market Approach; sales comparisons, - Similar properties are studied to determine if and what actions will be necessary for adjustments for the upcoming year.
- 2) Cost Approach; cost manual used & date of manual and latest depreciation study-

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

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

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

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

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

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

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

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

**Level of Value, Quality, and Uniformity for assessment year 2011:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	93	18.27	109.79
Commercial	NEI**	NEI**	NEI**
Agricultural Land	70	21.62	112.42
Special Value Agland	70	21.62	112.42

\*COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2010 Reports & Opinions.  
\*\*Insufficient information available to determine level of value.

**Assessment Actions planned for Assessment Year 2012:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Try to complete the rural review of properties for any changes. Begin Burwell City review of properties. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on new CAMA system to correct errors and review all data on file.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Begin review of properties. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on new CAMA system to reflect correct data on file.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Sales will be plotted on the soil map and the topographical map indicative to the use at 80% of each subclass of irrigation, grassland, or dry cropland with the price per acre listed. Market area boundaries, if deemed appropriate will be scrutinized for proportionality of number of sales and timeliness of sales. Consideration will also be given to borrowing sales from the neighboring counties. Try to complete rural review of improved properties. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on new CAMA system to reflect correct data on file.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. Complete an annual review of properties for continued agricultural use.

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

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

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

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

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. Complete an annual review of properties for continued agricultural use.

### **Assessment Actions Planned for Assessment Year 2014:**

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

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

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

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. Complete an annual review of properties for continued agricultural use.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real & Personal Property)
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing schedules- prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Department of Revenue for railroads and public service entities, establish assessment records and tax billing for tax list.

8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections – prepare tax list correction documents for county board approval.
11. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
12. Tax Equalization and Review Appeals – appraiser prepares information and attends taxpayer appeal hearings before the Commission to defend valuation.
13. Tax Equalization and Review Appeals Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders from the Commission..
14. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the assessor certification requires 60 hours of approved continuing education every four years. Retention of the appraiser license requires 28 hours of continuing education every two years.

Conclusion:

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

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

Respectfully submitted:

Sharon L. Boucher  
State Appraiser/Assessment Manager  
for Garfield County

## 2012 Assessment Survey for Garfield County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1 – Assessment Administrative Assistant; 1- Appraisal Assistant
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	1 –Appraiser/Assessment Manager shared with Greeley County.
6.	<b>Assessor’s requested budget for current fiscal year:</b>
	\$217,001.60
7.	<b>Adopted budget, or granted budget if different from above:</b>
	Same as above
8.	<b>Amount of the total assessor’s budget set aside for appraisal work:</b>
	\$75,916.42
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$0
10.	<b>Part of the assessor’s budget that is dedicated to the computer system:</b>
	\$3,516.40
11.	<b>Amount of the assessor’s budget set aside for education/workshops:</b>
	\$0
12.	<b>Other miscellaneous funds:</b>
	\$0
13.	<b>Amount of last year’s assessor’s budget not used:</b>
	None

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Tyler Technologies/Orion
2.	<b>CAMA software:</b>
	Tyler Technologies/Orion
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessment staff
5.	<b>Does the county have GIS software?</b>
	No

6.	<b>Is GIS available on a website? If so, what is the name of the website?</b>
	N/A
7.	<b>Who maintains the GIS software and maps?</b>
	N/A
8.	<b>Personal Property software:</b>
	Tyler Technologies/Orion

### C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Burwell
4.	<b>When was zoning implemented?</b>
	Burwell – 1970; County - 2000

### D. Contracted Services

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



## 2012 Certification for Garfield County

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This is to certify that the 2012 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 Garfield County Assessor.

Dated this 9th day of April, 2012.



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

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Ruth A. Sorensen  
Property Tax Administrator



