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2013 Commission Summary for Garfield County

Residential Real Property - Current

Number of Sales	49	Median	93.35
Total Sales Price	\$3,330,901	Mean	89.22
Total Adj. Sales Price	\$3,470,399	Wgt. Mean	83.34
Total Assessed Value	\$2,892,120	Average Assessed Value of the Base	\$50,940
Avg. Adj. Sales Price	\$70,824	Avg. Assessed Value	\$59,023

Confidence Interval - Current

95% Median C.I	83.45 to 98.35
95% Wgt. Mean C.I	73.68 to 93.00
95% Mean C.I	83.41 to 95.03
% of Value of the Class of all Real Property Value in the	18.63
% of Records Sold in the Study Period	5.54
% of Value Sold in the Study Period	6.42

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	43	97	96.62
2011	46	93	93
2010	45	96	96
2009	63	98	98

2013 Commission Summary for Garfield County

Commercial Real Property - Current

Number of Sales	4	Median	93.98
Total Sales Price	\$506,001	Mean	93.93
Total Adj. Sales Price	\$523,000	Wgt. Mean	93.54
Total Assessed Value	\$489,195	Average Assessed Value of the Base	\$68,451
Avg. Adj. Sales Price	\$130,750	Avg. Assessed Value	\$122,299

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	92.18 to 95.68
% of Value of the Class of all Real Property Value in the County	4.22
% of Records Sold in the Study Period	2.68
% of Value Sold in the Study Period	4.80

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	3		82.03
2011	3		88
2010	7	100	83
2009	7	100	65

2013 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
Residential Real Property	93	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	73	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 5th day of April, 2013.



Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Garfield County

The valuation groupings and current sales rosters were reviewed for accuracy as well as compliance. Sales are reviewed through research of the deed, questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorney and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and any changes noted.

Annually the county conducts a market analysis that includes the qualified residential sales that occurred during the current study period. The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property. The county is continuing the systematic review of a portion of the residential properties each year.

The City of Burwell was represented with 39 sales did not receive any adjustments as this assessor location was in statistical compliance.

The Calamus location was reviewed. One of the small subdivisions was adjusted as it had not been adjusted during the previous few years and did have some sales activity.

The Rural location did not receive an adjustment.

Camper/RV parks 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 county completed all permit and pick-up work in a timely manner.

2013 Residential Assessment Survey for Garfield County

1.	Valuation data collection done by:	
	Assessment staff	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:	
	<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.	List and describe the approach(es) used to estimate the market value of residential properties.	
	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.	What is the costing year of the cost approach being used for each valuation grouping?	
	Burwell-2011; Calamus and Rural-2007	
5.	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?	
	The depreciation study and tables are developed based on local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	Burwell-2012; Calamus-2011; Rural-2009	
8.	When was the last lot value study completed for each valuation grouping?	
	Burwell-2009; Calamus-2011; Rural-2009	
9.	Describe the methodology used to determine the residential lot values?	
	Vacant lot sales – based on the size of the parcel the \$/sq ft was determined or \$/acre with consideration given to excess land.	

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RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 49
 Total Sales Price : 3,330,901
 Total Adj. Sales Price : 3,470,399
 Total Assessed Value : 2,892,120
 Avg. Adj. Sales Price : 70,824
 Avg. Assessed Value : 59,023

MEDIAN : 93
 WGT. MEAN : 83
 MEAN : 89

COD : 17.24
 PRD : 107.06

COV : 23.26
 STD : 20.75
 Avg. Abs. Dev : 16.09

MAX Sales Ratio : 123.23
 MIN Sales Ratio : 37.18

95% Median C.I. : 83.45 to 98.35
 95% Wgt. Mean C.I. : 73.68 to 93.00
 95% Mean C.I. : 83.41 to 95.03

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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>Qtrrs</u>											
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	95.27	88.54	10.18	107.60	73.83	111.46	N/A	53,820	47,650
01-APR-11 To 30-JUN-11	8	96.43	91.91	69.96	12.90	131.38	37.18	112.92	37.18 to 112.92	78,875	55,181
01-JUL-11 To 30-SEP-11	6	78.68	85.27	83.73	17.50	101.84	66.64	120.95	66.64 to 120.95	77,300	64,722
01-OCT-11 To 31-DEC-11	8	83.70	82.80	87.67	19.95	94.45	47.19	122.41	47.19 to 122.41	60,000	52,599
01-JAN-12 To 31-MAR-12	2	91.49	91.49	89.98	28.09	101.68	65.79	117.19	N/A	85,000	76,485
01-APR-12 To 30-JUN-12	7	92.80	88.98	79.48	16.80	111.95	55.37	119.71	55.37 to 119.71	92,857	73,804
01-JUL-12 To 30-SEP-12	8	92.05	86.88	88.98	24.91	97.64	45.98	123.23	45.98 to 123.23	73,438	65,348
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	24	94.36	92.02	80.80	12.48	113.89	37.18	120.95	89.33 to 102.54	65,954	53,290
01-OCT-11 To 30-SEP-12	25	83.94	86.53	85.47	23.18	101.24	45.98	123.23	74.94 to 101.94	75,500	64,527
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	27	93.35	88.36	80.74	16.54	109.44	37.18	122.41	77.49 to 100.69	68,293	55,141
<u>ALL</u>	49	93.35	89.22	83.34	17.24	107.06	37.18	123.23	83.45 to 98.35	70,824	59,023

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	39	94.21	91.72	89.89	14.60	102.04	47.19	122.41	89.33 to 101.94	54,023	48,559
02	7	80.15	80.89	81.10	20.09	99.74	45.98	123.23	45.98 to 123.23	124,214	100,739
03	3	73.83	76.07	59.34	36.12	128.19	37.18	117.19	N/A	164,667	97,715
<u>ALL</u>	49	93.35	89.22	83.34	17.24	107.06	37.18	123.23	83.45 to 98.35	70,824	59,023

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	44	94.15	90.84	85.04	16.19	106.82	37.18	123.23	83.45 to 101.02	71,236	60,576
06											
07	5	66.64	74.89	67.49	25.30	110.96	45.98	105.42	N/A	67,200	45,354
<u>ALL</u>	49	93.35	89.22	83.34	17.24	107.06	37.18	123.23	83.45 to 98.35	70,824	59,023

36 Garfield
RESIDENTIAL

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STD : 20.75
Avg. Abs. Dev : 16.09
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95% Wgt. Mean C.I. : 73.68 to 93.00
95% Mean C.I. : 83.41 to 95.03

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	81.63	81.63	81.29	02.83	100.42	79.32	83.94	N/A	69,750	56,700	
Less Than 15,000	4	93.24	96.69	84.49	16.15	114.44	79.32	120.95	N/A	39,450	33,331	
Less Than 30,000	12	94.15	91.78	86.01	15.96	106.71	47.19	120.95	79.32 to 105.42	28,567	24,570	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	47	94.08	89.54	83.42	17.28	107.34	37.18	123.23	83.45 to 100.69	70,870	59,122	
Greater Than 14,999	45	93.35	88.55	83.28	17.33	106.33	37.18	123.23	81.26 to 98.35	73,613	61,307	
Greater Than 29,999	37	93.11	88.39	83.04	17.60	106.44	37.18	123.23	80.15 to 98.35	84,530	70,197	
<u>Incremental Ranges</u>												
0 TO 4,999	2	81.63	81.63	81.29	02.83	100.42	79.32	83.94	N/A	69,750	56,700	
5,000 TO 14,999	2	111.75	111.75	108.88	08.24	102.64	102.54	120.95	N/A	9,150	9,963	
15,000 TO 29,999	8	94.15	89.32	87.30	15.94	102.31	47.19	112.92	47.19 to 112.92	23,125	20,189	
30,000 TO 59,999	16	95.67	93.09	93.95	14.71	99.08	56.26	122.41	81.26 to 103.62	42,475	39,903	
60,000 TO 99,999	11	93.11	94.21	94.81	14.45	99.37	65.79	123.23	71.77 to 117.19	79,136	75,026	
100,000 TO 149,999	5	73.83	70.46	70.18	20.52	100.40	45.98	101.02	N/A	125,600	88,146	
150,000 TO 249,999	4	87.52	88.78	88.70	12.84	100.09	74.94	105.15	N/A	164,875	146,246	
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 +												
<u>ALL</u>	49	93.35	89.22	83.34	17.24	107.06	37.18	123.23	83.45 to 98.35	70,824	59,023	

2013 Correlation Section for Garfield County

A. Residential Real Property

Garfield County is located in north central Nebraska with Hwy 11 running north and south and Hwy 91 east and west. Burwell, the only town in the county has a population of 1,210 based on the 2010 census. The K-12 public school system is located in town as well as a variety of jobs, services and goods. The very southeastern corner of the Calamus Lake is located in Garfield County. There are a few residential subdivisions located by the lake.

The assessor has a documented process of tracking the six-year inspection and review cycle of properties in the county and is on track to complete this requirement for assessment year 2014.

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. This past year the Property Assessment Division conducted a review of the county sales qualifications by going through the non-qualified sales roster. This also included reviewing any sales verification documentation the assessor had on file. After completing this review, the Division is confident that all available arms' length transactions were available for use in the measurement of real property within the county.

In 2011 the Division implemented an expanded review of one-third of the counties within the state to review assessment practices. This review was performed in 2012 in Garfield County. Based on the findings from that review it was determined the assessment practices are reliable and being applied consistently to the residential class of property. All property is being treated in the most uniform and proportionate manner possible.

The statistical sampling of 49 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 93%. The mean and weighted mean measures of central tendency are below the range. The low weighted mean may be attributed to high dollar sales. Based on the known assessment practices it is believed the residential properties are being treated in a uniform and proportionate manner.

Based on the consideration of all available information, the level of value is determined to be 93% of market value for the residential class of property.

**2013 Correlation Section
for Garfield County**

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.

2013 Correlation Section for Garfield County

C. Measures of Central Tendency

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

2013 Correlation Section for Garfield County

D. Analysis of Quality of Assessment

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

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

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Garfield County**

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 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.

2013 Commercial Assessment Actions for Garfield County

Sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and onsite reviews of the property as deemed appropriate. Additional resources such as attorney and real estate agents are utilized in this process to acquire more accurate information concerning the sales. Permits are logged and reviewed for specific property activities and any changes noted.

Garfield County contracted with a Certified General Appraiser to revalue the commercial class of property. The commercial properties were physically inspected, new photos taken, listing information reviewed for accuracy and revalued using Marshall & Swift June 2012 cost tables. Local rental data was acquired as well as local market depreciation was established. An analysis of vacant commercial lot sales was completed with new lot/land values being assigned.

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

2013 Commercial Assessment Survey for Garfield County

1.	Valuation data collection done by:	
	Contracted appraiser	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<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.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	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. The income approach is utilized after rental information is gathered.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	The contracted appraiser has a very good working knowledge of unique properties as he works in several counties in the state. The state sales file query function can also be used if needed.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	June 2012 Marshall & Swift is used for all groups.	
5.	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?	
	The depreciation study is based on the tables provided by the CAMA vendor with adjustment if necessary based on local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	At present County uses depreciation tables provided by the CAMA vendor and adjusted as needed.	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2013	
8.	When was the last lot value study completed for each valuation grouping?	
	2013	
9.	Describe the methodology used to determine the commercial lot values.	
	Vacant lot sales are used based on the size of the parcel, the \$/sq ft or acre.	

36 Garfield
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 4
Total Sales Price : 506,001
Total Adj. Sales Price : 523,000
Total Assessed Value : 489,195
Avg. Adj. Sales Price : 130,750
Avg. Assessed Value : 122,299

MEDIAN : 94
WGT. MEAN : 94
MEAN : 94
COD : 00.86
PRD : 100.42

COV : 01.17
STD : 01.10
Avg. Abs. Dev : 00.81
MAX Sales Ratio : 95.20
MIN Sales Ratio : 92.57

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 92.18 to 95.68

Printed:3/21/2013 4:40:10PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-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	92.57	92.57	92.57	00.00	100.00	92.57	92.57	N/A	291,000	269,375
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	93.68	93.68	93.68	00.00	100.00	93.68	93.68	N/A	17,000	15,925
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	1	94.27	94.27	94.27	00.00	100.00	94.27	94.27	N/A	85,000	80,130
01-JUL-12 To 30-SEP-12	1	95.20	95.20	95.20	00.00	100.00	95.20	95.20	N/A	130,000	123,765
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10											
01-OCT-10 To 30-SEP-11	2	93.13	93.13	92.63	00.60	100.54	92.57	93.68	N/A	154,000	142,650
01-OCT-11 To 30-SEP-12	2	94.74	94.74	94.83	00.50	99.91	94.27	95.20	N/A	107,500	101,948
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	1	92.57	92.57	92.57	00.00	100.00	92.57	92.57	N/A	291,000	269,375
01-JAN-11 To 31-DEC-11	1	93.68	93.68	93.68	00.00	100.00	93.68	93.68	N/A	17,000	15,925
<u>ALL</u>	4	93.98	93.93	93.54	00.86	100.42	92.57	95.20	N/A	130,750	122,299

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	4	93.98	93.93	93.54	00.86	100.42	92.57	95.20	N/A	130,750	122,299
<u>ALL</u>	4	93.98	93.93	93.54	00.86	100.42	92.57	95.20	N/A	130,750	122,299

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	3	93.68	93.82	93.39	00.94	100.46	92.57	95.20	N/A	146,000	136,355
04	1	94.27	94.27	94.27	00.00	100.00	94.27	94.27	N/A	85,000	80,130
<u>ALL</u>	4	93.98	93.93	93.54	00.86	100.42	92.57	95.20	N/A	130,750	122,299

36 Garfield
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 4
Total Sales Price : 506,001
Total Adj. Sales Price : 523,000
Total Assessed Value : 489,195
Avg. Adj. Sales Price : 130,750
Avg. Assessed Value : 122,299

MEDIAN : 94
WGT. MEAN : 94
MEAN : 94
COD : 00.86
PRD : 100.42

COV : 01.17
STD : 01.10
Avg. Abs. Dev : 00.81
MAX Sales Ratio : 95.20
MIN Sales Ratio : 92.57

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 92.18 to 95.68

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	93.68	93.68	93.68	00.00	100.00	93.68	93.68	N/A	17,000	15,925
Less Than 15,000	1	93.68	93.68	93.68	00.00	100.00	93.68	93.68	N/A	17,000	15,925
Less Than 30,000	1	93.68	93.68	93.68	00.00	100.00	93.68	93.68	N/A	17,000	15,925
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	3	94.27	94.01	93.53	00.93	100.51	92.57	95.20	N/A	168,667	157,757
Greater Than 14,999	3	94.27	94.01	93.53	00.93	100.51	92.57	95.20	N/A	168,667	157,757
Greater Than 29,999	3	94.27	94.01	93.53	00.93	100.51	92.57	95.20	N/A	168,667	157,757
<u>Incremental Ranges</u>											
0 TO 4,999	1	93.68	93.68	93.68	00.00	100.00	93.68	93.68	N/A	17,000	15,925
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	94.27	94.27	94.27	00.00	100.00	94.27	94.27	N/A	85,000	80,130
100,000 TO 149,999	1	95.20	95.20	95.20	00.00	100.00	95.20	95.20	N/A	130,000	123,765
150,000 TO 249,999											
250,000 TO 499,999	1	92.57	92.57	92.57	00.00	100.00	92.57	92.57	N/A	291,000	269,375
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	4	93.98	93.93	93.54	00.86	100.42	92.57	95.20	N/A	130,750	122,299

OCCUPANCY CODE											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	93.68	93.68	93.68	00.00	100.00	93.68	93.68	N/A	17,000	15,925
344	1	92.57	92.57	92.57	00.00	100.00	92.57	92.57	N/A	291,000	269,375
353	2	94.74	94.74	94.83	00.50	99.91	94.27	95.20	N/A	107,500	101,948
<u>ALL</u>	4	93.98	93.93	93.54	00.86	100.42	92.57	95.20	N/A	130,750	122,299

2013 Correlation Section for Garfield County

A. Commercial Real Property

Garfield County is located in north central Nebraska with Hwy 11 running north and south and Hwy 91 east and west. Burwell, the only town in the county has a population of 1,210 based on the 2010 census. The K-12 public school system is located in town as well as a variety of jobs, services and goods. Burwell has a large trade area. The very southeastern corner of the Calamus Lake is located in Garfield County, however there is little to no commercial market.

The assessor has a documented process of tracking the six-year inspection and review cycle of properties in the county and recently completed this task. For assessment year 2013 all commercial properties were physically reviewed, inspected and revalued by the contract appraiser. New costing was put on; local rental data was acquired as well as local market depreciation being established. An analysis of vacant commercial lot sales was completed with new lot values being assigned.

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. This past year the Property Assessment Division conducted a review of the county sales qualifications by going through the non-qualified sales roster. This also included reviewing any sales verification documentation the assessor had on file. After completing this review, the Division is confident that all available arms' length transactions were available for use in the measurement of real property within the county.

In 2011 the Division implemented an expanded review of one-third of the counties within the state to review assessment practices. This review was performed in 2012 in Garfield County. Based on the findings from that review it was determined the assessment practices are reliable and being applied consistently to the commercial class of property. All property is being treated in the most uniform and proportionate manner possible.

The calculated median from the statistical sampling of 4 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. The recent reappraisal by the contract appraiser resulted in a coefficient of dispersion that is lower than would normally be expected. Such a small sample would not be considered adequate for statistical reliability and would not be representative of the population.

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

**2013 Correlation Section
for Garfield County**

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.

2013 Correlation Section for Garfield County

C. Measures of Central Tendency

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

2013 Correlation Section for Garfield County

D. Analysis of Quality of Assessment

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

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

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Garfield County**

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 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.

2013 Agricultural Assessment Actions for Garfield County

Annually the county conducts a market analysis that includes the qualified agricultural land sales that occurred in the current study period. Sales were plotted on a large soil map to assist in the market analysis. The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the agricultural land class of real property. This analysis included a joint review with the field liaison of the sales file to determine proportionality, representativeness and adequacy of the sales. After completing the analysis, sales were borrowed from surrounding counties in conformance with the agricultural land analysis.

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.

All acres in the Conservation Reserve Program and the Wetland Reserve Program are tracked and valued giving consideration to the individual sub-class. We continue to work with the Natural Resource District in a cooperative effort focused on coordinating the irrigated acres on the records with the corresponding Farm Service Agency records as available.

Agricultural values were adjusted to reflect current market activity. Irrigated and dry cropland was adjusted up approximately 15% to reflect changes in the market. Grassland did not receive a value adjustment this year.

Annually the county conducts the pick-up of new construction of the agricultural improvements and updates of any known land use changes in a timely manner. We continue to review a portion of the county to meet the required six year inspection process.

2013 Agricultural Assessment Survey for Garfield County

1.	Valuation data collection done by:	
	Assessment staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	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.	Describe the process used to determine and monitor market areas.	
	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.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	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.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes, they carry the same value.	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	A special value area was developed in 2010 and is continually monitored for possible further expansion.	
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.	
	Yes, applications have been filed and there is a value difference for the special valuation parcels if they do not have agricultural use.	
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	The state sales file query is used with WRP sales being borrowed from neighboring counties to determine an appropriate market value. Fee appraisers are also willing to share sales with me.	

36 Garfield
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 31
Total Sales Price : 17,820,217
Total Adj. Sales Price : 18,389,011
Total Assessed Value : 12,737,388
Avg. Adj. Sales Price : 593,194
Avg. Assessed Value : 410,883

MEDIAN : 73
WGT. MEAN : 69
MEAN : 72
COD : 23.78
PRD : 104.48

COV : 30.74
STD : 22.25
Avg. Abs. Dev : 17.44
MAX Sales Ratio : 114.86
MIN Sales Ratio : 29.87

95% Median C.I. : 64.91 to 81.94
95% Wgt. Mean C.I. : 61.11 to 77.43
95% Mean C.I. : 64.21 to 80.53

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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-OCT-09 To 31-DEC-09	2	91.94	91.94	111.81	24.94	82.23	69.01	114.86	N/A	196,780	220,013
01-JAN-10 To 31-MAR-10	4	73.43	76.30	80.44	26.99	94.85	48.04	110.29	N/A	280,175	225,384
01-APR-10 To 30-JUN-10	2	97.82	97.82	97.77	00.50	100.05	97.33	98.30	N/A	1,051,052	1,027,572
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	82.73	82.17	87.87	14.25	93.51	60.10	98.98	60.10 to 98.98	275,774	242,329
01-JAN-11 To 31-MAR-11	2	73.73	73.73	73.77	00.28	99.95	73.52	73.94	N/A	120,000	88,522
01-APR-11 To 30-JUN-11	1	42.95	42.95	42.95	00.00	100.00	42.95	42.95	N/A	144,000	61,845
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	7	65.52	61.30	63.17	18.25	97.04	36.29	79.79	36.29 to 79.79	1,389,275	877,555
01-APR-12 To 30-JUN-12	5	48.84	58.96	44.38	44.53	132.85	29.87	95.76	N/A	506,660	224,848
01-JUL-12 To 30-SEP-12											
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	9	81.94	83.76	92.63	23.00	90.42	48.04	114.86	64.91 to 110.29	424,040	392,785
01-OCT-10 To 30-SEP-11	10	73.73	76.56	83.61	16.64	91.57	42.95	98.98	60.10 to 95.06	231,442	193,519
01-OCT-11 To 30-SEP-12	12	64.94	60.33	59.28	26.84	101.77	29.87	95.76	38.74 to 79.79	1,021,519	605,594
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	14	82.34	81.80	89.50	17.96	91.40	48.04	110.29	64.91 to 98.30	382,373	342,239
01-JAN-11 To 31-DEC-11	3	73.52	63.47	62.21	14.05	102.03	42.95	73.94	N/A	128,000	79,630
<u>ALL</u>	31	73.34	72.37	69.27	23.78	104.48	29.87	114.86	64.91 to 81.94	593,194	410,883

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	31	73.34	72.37	69.27	23.78	104.48	29.87	114.86	64.91 to 81.94	593,194	410,883
<u>ALL</u>	31	73.34	72.37	69.27	23.78	104.48	29.87	114.86	64.91 to 81.94	593,194	410,883

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	4	82.34	77.71	74.70	14.96	104.03	48.84	97.33	N/A	698,157	521,550
1	4	82.34	77.71	74.70	14.96	104.03	48.84	97.33	N/A	698,157	521,550
<u>Grass</u>											
County	18	73.43	72.13	69.59	23.61	103.65	29.87	114.86	60.10 to 81.58	691,592	481,289
1	18	73.43	72.13	69.59	23.61	103.65	29.87	114.86	60.10 to 81.58	691,592	481,289
<u>ALL</u>	31	73.34	72.37	69.27	23.78	104.48	29.87	114.86	64.91 to 81.94	593,194	410,883

36 Garfield
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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COV : 30.74
 STD : 22.25
 Avg. Abs. Dev : 17.44
 MAX Sales Ratio : 114.86
 MIN Sales Ratio : 29.87

95% Median C.I. : 64.91 to 81.94
 95% Wgt. Mean C.I. : 61.11 to 77.43
 95% Mean C.I. : 64.21 to 80.53

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	7	71.53	65.34	62.04	27.58	105.32	36.29	97.33	36.29 to 97.33	625,007	387,746
1	7	71.53	65.34	62.04	27.58	105.32	36.29	97.33	36.29 to 97.33	625,007	387,746
_____Grass_____											
County	20	73.43	73.32	70.74	23.29	103.65	29.87	114.86	64.35 to 81.58	649,243	459,304
1	20	73.43	73.32	70.74	23.29	103.65	29.87	114.86	64.35 to 81.58	649,243	459,304
_____ALL_____	31	73.34	72.37	69.27	23.78	104.48	29.87	114.86	64.91 to 81.94	593,194	410,883

Garfield County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Garfield	1	N/A	2,750	2,390	2,080	2,040	1,955	1,235	1,195	1,844
Loup	1	N/A	2,520	N/A	2,240	1,770	1,615	1,615	945	1,982
Rock	2	N/A	1,400	N/A	1,300	1,200	1,200	1,100	1,100	1,139
Custer	3	N/A	2,294	2,079	1,950	1,806	1,758	1,244	1,128	1,684
Wheeler	1	2,705	2,700	2,430	2,300	2,220	2,135	2,015	1,885	2,050
Holt	4003	N/A	2,179	2,025	1,925	1,868	1,879	1,556	1,400	1,703
Valley	1	N/A	3,200	3,200	2,400	2,100	2,100	1,500	1,500	2,528

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Garfield	1	N/A	1,070	950	910	820	740	660	580	799
Loup	1	N/A	705	N/A	475	455	395	240	240	395
Rock	2	N/A	N/A	N/A	N/A	500	480	430	430	455
Custer	3	N/A	610	605	605	605	605	605	605	606
Wheeler	1	1,295	1,285	1,050	1,040	1,025	840	690	525	828
Holt	4003	N/A	1,100	1,050	1,045	918	920	800	799	891
Valley	1	N/A	1,400	1,400	1,400	1,120	1,120	1,120	1,050	1,224

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Garfield	1	N/A	535	535	535	495	470	417	343	370
Loup	1	N/A	640	N/A	495	350	350	325	305	311
Rock	2	N/A	449	440	439	428	429	326	291	336
Custer	3	N/A	462	462	460	461	460	452	410	422
Wheeler	1	915	900	745	675	660	603	494	423	478
Holt	4003	680	680	680	673	661	727	602	512	608
Valley	1	N/A	751	751	747	750	741	566	548	574

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

2013

Methodology for Special Valuation

Garfield County

Garfield County Assessor submits this report to the Department of Revenue, Property Assessment 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 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. 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
Garfield County Assessor

**2013 Correlation Section
for Garfield County**

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. Annually sales are reviewed and plotted to verify accuracy of the one market area determination. 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 are 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.

In analyzing the agricultural sales within Garfield County the land use of the sales generally matched the county as a whole. However, sales were brought into the analysis using sales from the comparable areas to maximize the sample size. In total 31 sales were used in the analysis with a calculated median of 73%. The statistical sample is comprised of 6% irrigated, 1% dry and 92% grass sales. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. The 80% MLU provides the more representative sampling. The 80% MLU shows that both the irrigated and grass subclasses fall within the acceptable range.

In comparison with adjoining counties the irrigated values are fairly similar to Loup, Wheeler, Custer and Holt. Dry values correlate closely with the comparable markets of Holt and Wheeler counties. Grass land values relate similarly between all the comparable neighboring counties. From the assessor's analysis of the agricultural market both irrigated and dry values were increased 15%. The grassland values countywide remained at the current assessed values as was common in the Sand hills region. When comparing the three classes across county lines the indication is relatively similar movement in the market and the values appear fairly equalized across county lines.

Based on the consideration of all available information, the level of value is determined to be 73% 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 73%.

**2013 Correlation Section
for Garfield County**

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.

2013 Correlation Section for Garfield County

C. Measures of Central Tendency

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

2013 Correlation Section for Garfield County

D. Analysis of Quality of Assessment

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

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

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Garfield County**

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 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.

Total Real Property Sum Lines 17, 25, & 30	Records : 2,369	Value : 241,680,660	Growth 1,149,180	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	32	140,175	3	99,860	14	160,520	49	400,555	
02. Res Improve Land	522	3,735,140	27	485,340	190	3,288,905	739	7,509,385	
03. Res Improvements	522	23,457,970	27	1,772,760	190	11,093,140	739	36,323,870	
04. Res Total	554	27,333,285	30	2,357,960	204	14,542,565	788	44,233,810	378,740
% of Res Total	70.30	61.79	3.81	5.33	25.89	32.88	33.26	18.30	32.96
05. Com UnImp Land	8	62,065	2	44,175	1	14,500	11	120,740	
06. Com Improve Land	102	1,123,295	5	90,775	17	606,365	124	1,820,435	
07. Com Improvements	102	5,242,125	5	285,085	17	1,070,900	124	6,598,110	
08. Com Total	110	6,427,485	7	420,035	18	1,691,765	135	8,539,285	158,015
% of Com Total	81.48	75.27	5.19	4.92	13.33	19.81	5.70	3.53	13.75
09. Ind UnImp Land	0	0	4	117,800	0	0	4	117,800	
10. Ind Improve Land	6	73,630	3	185,575	1	41,500	10	300,705	
11. Ind Improvements	6	398,195	3	406,210	1	437,030	10	1,241,435	
12. Ind Total	6	471,825	7	709,585	1	478,530	14	1,659,940	173,280
% of Ind Total	42.86	28.42	50.00	42.75	7.14	28.83	0.59	0.69	15.08
13. Rec UnImp Land	0	0	0	0	84	625,020	84	625,020	
14. Rec Improve Land	0	0	0	0	12	0	12	0	
15. Rec Improvements	0	0	0	0	12	172,495	12	172,495	
16. Rec Total	0	0	0	0	96	797,515	96	797,515	8,840
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	4.05	0.33	0.77
Res & Rec Total	554	27,333,285	30	2,357,960	300	15,340,080	884	45,031,325	387,580
% of Res & Rec Total	62.67	60.70	3.39	5.24	33.94	34.07	37.32	18.63	33.73
Com & Ind Total	116	6,899,310	14	1,129,620	19	2,170,295	149	10,199,225	331,295
% of Com & Ind Total	77.85	67.65	9.40	11.08	12.75	21.28	6.29	4.22	28.83
17. Taxable Total	670	34,232,595	44	3,487,580	319	17,510,375	1,033	55,230,550	718,875
% of Taxable Total	64.86	61.98	4.26	6.31	30.88	31.70	43.60	22.85	62.56

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	176,955	33	3,220,470	977	112,613,950	1,013	116,011,375
28. Ag-Improved Land	1	98,235	15	3,146,100	292	51,390,970	308	54,635,305
29. Ag Improvements	1	3,190	15	1,035,935	307	14,764,305	323	15,803,430
30. Ag Total							1,336	186,450,110

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	585,505	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	12.00	33,600	
36. FarmSite Improv Land	1	1.00	4,300	15	54.02	149,550	
37. FarmSite Improvements	1	0.00	3,190	15	0.00	450,430	
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	1,170	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	1	1.00	11,000	1	1.00	11,000	
32. HomeSite Improv Land	203	224.55	2,155,500	212	233.55	2,266,500	
33. HomeSite Improvements	203	0.00	9,768,990	212	0.00	10,354,495	394,915
34. HomeSite Total				213	234.55	12,631,995	
35. FarmSite UnImp Land	13	17.00	58,800	14	29.00	92,400	
36. FarmSite Improv Land	273	739.78	1,655,450	289	794.80	1,809,300	
37. FarmSite Improvements	288	0.00	4,995,315	304	0.00	5,448,935	35,390
38. FarmSite Total				318	823.80	7,350,635	
39. Road & Ditches	0	1,783.00	0	0	1,830.74	0	
40. Other- Non Ag Use	0	1,947.08	240,475	0	1,956.98	241,645	
41. Total Section VI				531	4,846.07	20,224,275	430,305

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	30	2,314.76	4,322,350
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	69	9,421.81	10,145,765	99	11,736.57	14,468,115
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	3,577.91	20.53%	9,839,280	30.61%	2,750.01
47. 2A1	106.40	0.61%	254,285	0.79%	2,389.90
48. 2A	3,406.99	19.55%	7,086,565	22.04%	2,080.01
49. 3A1	830.44	4.76%	1,694,095	5.27%	2,040.00
50. 3A	2,233.90	12.82%	4,367,290	13.58%	1,955.01
51. 4A1	5,334.05	30.60%	6,587,600	20.49%	1,235.01
52. 4A	1,940.52	11.13%	2,319,000	7.21%	1,195.04
53. Total	17,430.21	100.00%	32,148,115	100.00%	1,844.39
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	426.51	5.55%	456,385	7.44%	1,070.05
56. 2D1	54.70	0.71%	51,965	0.85%	950.00
57. 2D	3,225.38	41.99%	2,935,095	47.82%	910.00
58. 3D1	924.91	12.04%	758,420	12.36%	819.99
59. 3D	116.20	1.51%	85,990	1.40%	740.02
60. 4D1	1,856.44	24.17%	1,225,225	19.96%	659.99
61. 4D	1,077.66	14.03%	625,055	10.18%	580.01
62. Total	7,681.80	100.00%	6,138,135	100.00%	799.05
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	594.82	0.19%	318,270	0.27%	535.07
65. 2G1	275.59	0.09%	147,445	0.13%	535.02
66. 2G	6,440.39	2.05%	3,445,860	2.97%	535.04
67. 3G1	1,976.34	0.63%	978,425	0.84%	495.07
68. 3G	8,767.68	2.80%	4,122,765	3.55%	470.22
69. 4G1	76,964.80	24.54%	32,065,105	27.65%	416.62
70. 4G	218,582.13	69.70%	74,894,825	64.58%	342.64
71. Total	313,601.75	100.00%	115,972,695	100.00%	369.81
Irrigated Total					
	17,430.21	5.06%	32,148,115	20.73%	1,844.39
Dry Total					
	7,681.80	2.23%	6,138,135	3.96%	799.05
Grass Total					
	313,601.75	91.09%	115,972,695	74.80%	369.81
72. Waste	5,237.48	1.52%	583,835	0.38%	111.47
73. Other	310.01	0.09%	210,650	0.14%	679.49
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	344,261.25	100.00%	155,053,430	100.00%	450.39

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%	674,440	65.40%	2,750.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	29.40	6.89%	61,150	5.93%	2,079.93
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	150.20	35.21%	293,645	28.47%	1,955.03
51. 4A1	0.60	0.14%	740	0.07%	1,233.33
52. 4A	1.10	0.26%	1,315	0.13%	1,195.45
53. Total	426.55	100.00%	1,031,290	100.00%	2,417.75
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	4.10	1.35%	6,970	2.48%	1,700.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	111.75	36.75%	123,425	43.94%	1,104.47
58. 3D1	2.00	0.66%	1,640	0.58%	820.00
59. 3D	151.43	49.80%	114,165	40.64%	753.91
60. 4D1	28.80	9.47%	27,545	9.81%	956.42
61. 4D	6.00	1.97%	7,175	2.55%	1,195.83
62. Total	304.08	100.00%	280,920	100.00%	923.84
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2.00	0.11%	1,070	0.15%	535.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	57.69	3.19%	31,095	4.34%	539.00
67. 3G1	0.60	0.03%	295	0.04%	491.67
68. 3G	213.21	11.79%	105,135	14.67%	493.11
69. 4G1	545.45	30.15%	228,765	31.91%	419.41
70. 4G	990.01	54.73%	350,525	48.90%	354.06
71. Total	1,808.96	100.00%	716,885	100.00%	396.30
Irrigated Total					
	426.55	16.47%	1,031,290	50.69%	2,417.75
Dry Total					
	304.08	11.74%	280,920	13.81%	923.84
Grass Total					
	1,808.96	69.83%	716,885	35.23%	396.30
72. Waste	50.80	1.96%	5,585	0.27%	109.94
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,590.39	100.00%	2,034,680	100.00%	785.47

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	45.51%	183,975	56.61%	2,750.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	37.00	25.17%	76,965	23.68%	2,080.14
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	15.20	10.34%	29,715	9.14%	1,954.93
51. 4A1	23.90	16.26%	29,520	9.08%	1,235.15
52. 4A	4.00	2.72%	4,785	1.47%	1,196.25
53. Total	147.00	100.00%	324,960	100.00%	2,210.61
Dry					
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
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1.20	1.86%	645	2.19%	537.50
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2.90	4.48%	1,550	5.27%	534.48
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	1.30	2.01%	610	2.07%	469.23
69. 4G1	25.96	40.15%	12,275	41.75%	472.84
70. 4G	33.30	51.50%	14,320	48.71%	430.03
71. Total	64.66	100.00%	29,400	100.00%	454.69
Irrigated Total	147.00	68.64%	324,960	91.63%	2,210.61
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	64.66	30.19%	29,400	8.29%	454.69
72. Waste	2.50	1.17%	275	0.08%	110.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	214.16	100.00%	354,635	100.00%	1,655.93

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%	1,607,685	67.11%	2,750.01
47. 2A1	3.30	0.34%	7,885	0.33%	2,389.39
48. 2A	344.73	35.37%	717,050	29.93%	2,080.03
49. 3A1	3.50	0.36%	7,140	0.30%	2,040.00
50. 3A	12.70	1.30%	24,830	1.04%	1,955.12
51. 4A1	10.40	1.07%	12,850	0.54%	1,235.58
52. 4A	15.30	1.57%	18,285	0.76%	1,195.10
53. Total	974.54	100.00%	2,395,725	100.00%	2,458.31
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	55.80	44.68%	59,705	53.35%	1,069.98
56. 2D1	0.40	0.32%	380	0.34%	950.00
57. 2D	20.69	16.57%	18,830	16.83%	910.10
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	24.00	19.22%	17,760	15.87%	740.00
60. 4D1	16.50	13.21%	10,890	9.73%	660.00
61. 4D	7.50	6.01%	4,350	3.89%	580.00
62. Total	124.89	100.00%	111,915	100.00%	896.11
Grass					
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
71. Total	1,287.30	100.00%	570,625	100.00%	443.27
Irrigated Total					
	974.54	38.35%	2,395,725	77.04%	2,458.31
Dry Total					
	124.89	4.92%	111,915	3.60%	896.11
Grass Total					
	1,287.30	50.66%	570,625	18.35%	443.27
72. Waste	136.95	5.39%	15,070	0.48%	110.04
73. Other	17.19	0.68%	16,190	0.52%	941.83
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,540.87	100.00%	3,109,525	100.00%	1,223.80

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	563.77	31.93%	1,550,370	41.09%	2,750.00
47. 2A1	6.50	0.37%	15,535	0.41%	2,390.00
48. 2A	512.57	29.03%	1,066,140	28.26%	2,079.99
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	415.18	23.51%	811,670	21.51%	1,954.98
51. 4A1	231.40	13.11%	285,775	7.57%	1,234.98
52. 4A	36.20	2.05%	43,260	1.15%	1,195.03
53. Total	1,765.62	100.00%	3,772,750	100.00%	2,136.78
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	25.45	7.92%	27,235	10.26%	1,070.14
56. 2D1	0.40	0.12%	380	0.14%	950.00
57. 2D	135.10	42.07%	122,940	46.33%	909.99
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	115.50	35.96%	85,470	32.21%	740.00
60. 4D1	42.20	13.14%	27,855	10.50%	660.07
61. 4D	2.50	0.78%	1,450	0.55%	580.00
62. Total	321.15	100.00%	265,330	100.00%	826.19
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	64.50	1.65%	34,515	2.19%	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	508.66	12.98%	240,090	15.24%	472.00
69. 4G1	789.11	20.13%	332,055	21.07%	420.80
70. 4G	2,176.11	55.51%	764,180	48.50%	351.17
71. Total	3,919.98	100.00%	1,575,755	100.00%	401.98
Irrigated Total					
Irrigated Total	1,765.62	28.78%	3,772,750	66.50%	2,136.78
Dry Total					
Dry Total	321.15	5.24%	265,330	4.68%	826.19
Grass Total					
Grass Total	3,919.98	63.90%	1,575,755	27.77%	401.98
72. Waste	79.40	1.29%	8,730	0.15%	109.95
73. Other	48.00	0.78%	51,000	0.90%	1,062.50
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	6,134.15	100.00%	5,673,565	100.00%	924.91

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	96.67	262,255	2,233.29	5,392,570	18,413.96	34,018,015	20,743.92	39,672,840
77. Dry Land	5.11	5,405	236.46	235,060	8,190.35	6,555,835	8,431.92	6,796,300
78. Grass	6.04	3,230	886.99	425,745	319,789.62	118,436,385	320,682.65	118,865,360
79. Waste	0.00	0	31.60	3,475	5,475.53	610,020	5,507.13	613,495
80. Other	0.00	0	12.00	14,400	363.20	263,440	375.20	277,840
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	107.82	270,890	3,400.34	6,071,250	352,232.66	159,883,695	355,740.82	166,225,835

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	20,743.92	5.83%	39,672,840	23.87%	1,912.50
Dry Land	8,431.92	2.37%	6,796,300	4.09%	806.02
Grass	320,682.65	90.15%	118,865,360	71.51%	370.66
Waste	5,507.13	1.55%	613,495	0.37%	111.40
Other	375.20	0.11%	277,840	0.17%	740.51
Exempt	0.00	0.00%	0	0.00%	0.00
Total	355,740.82	100.00%	166,225,835	100.00%	467.27

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

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	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	43,283,320	44,233,810	950,490	2.20%	378,740	1.32%
02. Recreational	984,850	797,515	-187,335	-19.02%	8,840	-19.92%
03. Ag-Homesite Land, Ag-Res Dwelling	12,407,390	12,631,995	224,605	1.81%	394,915	-1.37%
04. Total Residential (sum lines 1-3)	56,675,560	57,663,320	987,760	1.74%	782,495	0.36%
05. Commercial	7,147,745	8,539,285	1,391,540	19.47%	158,015	17.26%
06. Industrial	682,100	1,659,940	977,840	143.36%	173,280	117.95%
07. Ag-Farmsite Land, Outbuildings	7,407,540	7,350,635	-56,905	-0.77%	35,390	-1.25%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	15,237,385	17,549,860	2,312,475	15.18%	366,685	12.77%
10. Total Non-Agland Real Property	71,912,945	75,454,825	3,541,880	4.93%	1,149,180	3.33%
11. Irrigated	34,223,595	39,672,840	5,449,245	15.92%		
12. Dryland	5,996,245	6,796,300	800,055	13.34%		
13. Grassland	119,430,020	118,865,360	-564,660	-0.47%		
14. Wasteland	619,795	613,495	-6,300	-1.02%		
15. Other Agland	298,950	277,840	-21,110	-7.06%		
16. Total Agricultural Land	160,568,605	166,225,835	5,657,230	3.52%		
17. Total Value of all Real Property (Locally Assessed)	232,481,550	241,680,660	9,199,110	3.96%	1,149,180	3.46%

2012 PLAN OF ASSESSMENT FOR GARFIELD COUNTY
Assessment Years 2013, 2014 and 2015

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 2012 County Abstract, Garfield County consists of 2,358 parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	779	33.04%	18.70%
Commercial	134	5.68%	3.02%
Industrial	8	.34%	.29%
Recreational	107	4.54%	.40%
Agricultural	1,330	56.40%	77.59%
Special Value	94	3.99%	5.67%

Agricultural land - taxable acres: 355,581.52

Other pertinent facts: Approximately 78% of the county is agricultural land and of that 90% consists primarily of grassland.

Current Resources:

A. Staff: County Assessor, Deputy Assessor and an Assessor Assistant.

The Assessor and Deputy Assessor is required to obtain 60 hours of continuing education every four years to maintain certification. The Assessor Certificate holders and staff in the office 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 Assessor 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 completed 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 has applied for a GIS grant with awards to be given in late July.

- E. Web based – property record information access
Property record information is available at: www.garfieldrealproperty.nebraska.gov

- 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 then used for physical review of the property. This process changes the ownership in the CAMA System 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 assessment staff reviews the sales, takes new pictures, checks the accuracy of the data, 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. Comparable sales are used when valuing property or during valuation protests.

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

Garfield County currently uses Tyler Technology with Marshall & Swift cost manuals. The manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class. The county is currently using June – 2012 costing.

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 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. The special value areas are reviewed annually in an attempt to determine if there is non-agricultural influences affecting the market.

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 within the class or sub-class.

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

Level of Value, Quality, and Uniformity for assessment year 2012:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	97	7.97	108.21
Commercial	NEI**	NEI**	NEI**
Agricultural Land	71	24.33	101.75
Special Value Agland	71	24.33	101.75

*COD means coefficient of dispersion and PRD means price related differential.

For more information regarding statistical measures see 2012 Reports & Opinions.

**Insufficient information available to determine level of value.

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. Try to complete the rural review of properties for any changes. Begin Burwell City review of properties. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. 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. Review of all properties and revalue if time permits. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. 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 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. Continue on the rural review of improved properties. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. 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 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. Continue to review a portion of the class. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

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. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

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. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

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 2015:

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. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

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. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

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. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

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. Real Property Abstract
 - 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. Average Assessed Residential Value Report (for homestead exemptions)
 - g. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - h. Certificate of Taxes Levied Report
 - i. Report of current values for properties owned by Board of Education Lands & Funds
 - j. Report of Permissive Exempt Property (to County Clerk for publication)
 - k. 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: staff prepares information and Assessor attends taxpayer appeal hearings before the Commission to defend valuation.
13. Tax Equalization and Review Appeals Statewide Equalization: Assessor 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
Garfield County Assessor

2013 Assessment Survey for Garfield County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One – Assessor Assistant
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor’s requested budget for current fiscal year:
	\$130,000
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor’s budget set aside for appraisal work:
	\$12,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	NA
10.	Part of the assessor’s budget that is dedicated to the computer system:
	\$7,500.00
11.	Amount of the assessor’s budget set aside for education/workshops:
	\$1,700.00
12.	Other miscellaneous funds:
	\$500.00
13.	Amount of last year’s assessor’s budget not used:
	NA

B. Computer, Automation Information and GIS

1.	Administrative software:
	Tyler Technologies/Orion
2.	CAMA software:
	Tyler Technologies/Orion
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	Garfield is implementing GIS June-2013 through a grant.

6.	Is GIS available to the public? If so, what is the web address?
	Not until after June-2013
7.	Who maintains the GIS software and maps?
	Assessment staff and GIS Workshop Inc
8.	Personal Property software:
	Tyler Technologies/Orion

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	Fritz Appraisal Company for commercial properties
2.	GIS Services:
	GIS Workshop Inc
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	2013 – Commercial properties
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Certified General Appraiser
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Contracted appraiser provides a value subject to assessor’s opinion.

2013 Certification for Garfield County

This is to certify that the 2013 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 5th day of April, 2013.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

