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## 2015 Commission Summary for Garfield County

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### Residential Real Property - Current

Number of Sales	43	Median	95.83
Total Sales Price	\$3,096,704	Mean	92.78
Total Adj. Sales Price	\$3,661,700	Wgt. Mean	91.84
Total Assessed Value	\$3,362,970	Average Assessed Value of the Base	\$61,226
Avg. Adj. Sales Price	\$85,156	Avg. Assessed Value	\$78,209

### Confidence Interval - Current

95% Median C.I	94.45 to 97.15
95% Wgt. Mean C.I	85.77 to 97.91
95% Mean C.I	88.94 to 96.62
% of Value of the Class of all Real Property Value in the	13.97
% of Records Sold in the Study Period	4.89
% of Value Sold in the Study Period	6.25

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	50	96	96.20
2013	49	93	93.35
2012	43	97	96.62
2011	46	93	93

## 2015 Commission Summary for Garfield County

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### Commercial Real Property - Current

Number of Sales	13	Median	93.64
Total Sales Price	\$2,746,500	Mean	77.78
Total Adj. Sales Price	\$2,221,500	Wgt. Mean	46.99
Total Assessed Value	\$1,043,915	Average Assessed Value of the Base	\$72,106
Avg. Adj. Sales Price	\$170,885	Avg. Assessed Value	\$80,301

### Confidence Interval - Current

95% Median C.I	49.30 to 96.85
95% Wgt. Mean C.I	12.30 to 81.69
95% Mean C.I	59.99 to 95.57
% of Value of the Class of all Real Property Value in the County	2.81
% of Records Sold in the Study Period	8.67
% of Value Sold in the Study Period	9.65

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	7	100	94.27
2013	4		93.98
2012	3		82.03
2011	3		88



## 2015 Opinions of the Property Tax Administrator for Garfield County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>71</b>	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 7th day of April, 2015.




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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Garfield County**

For assessment year 2015 the pick up work was completed and placed on the 2015 assessment roll. All sales were reviewed for accuracy.

The new assessor is currently planning out her 3 year plan. She is also in the process of outlining the 6 year review and inspection schedule.

## 2015 Residential Assessment Survey for Garfield County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	Assessment Staff																							
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Burwell is all improved and unimproved properties located within the City of Burwell. Population of approximately 1,210 located on State Highway 11 and 91. Public school system for K-12 grades. The second class city offers a variety of jobs, services and goods that make living in it desirable. Burwell has a large trade area.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Calamus is all improved and unimproved properties within the subdivisions located near the Calamus Reservoir. The southeast corner of the lake is located in Garfield County.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Rural is all improved and unimproved residential properties located outside the corporate limits of Burwell.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Burwell is all improved and unimproved properties located within the City of Burwell. Population of approximately 1,210 located on State Highway 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.												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																							
	The cost approach to value is applied using local depreciation derived from a market analysis. The sales comparison approach is also utilized through unit of comparison studies.																							
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	A depreciation study and tables are developed based on local market information.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																							
	Burwell has an individual table; Calamus and Rural share the same table.																							
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																							
	Vacant lot sales – based on the size of the parcel the \$/sq ft or \$/acre was determined with consideration given to excess land.																							
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																							
	All lots are treated the same, currently there is no difference.																							
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02	2014	2012	2014	2014																				
03	2014	2012	2014	2011																				

## **2015 Residential Correlation Section for Garfield County**

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### **County Overview**

Garfield County is located in north central Nebraska with Hwy 11 running north and south and Hwy 91 east and west. The total county population is approximately 2,035. Burwell, the only town in the county has a population of 1,213. 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. The lake brings many visitors to the County during the summer months. Residential subdivisions are located by the lake that is both seasonal and year round living.

### **Description of Analysis**

No adjustments were made to the residential class for assessment year 2015. The pick-up work was completed in a timely manner.

There are 43 qualified sales in the residential sample. Three valuation groupings have been identified with differing market influences. The overall level of value will be used as a point estimate in determining the level of value and is supported by the qualitative measures. All three measures of central tendency correlate very closely.

The newly elected assessor is currently planning out her 3 year plan. She is also planning the next six year review and physical inspection cycle.

### **Sales Qualification**

Garfield County has a good process in place for sales verification. A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

### **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Garfield County was selected for review in 2014. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

### **Level of Value**

Based on all available information, the level of value of the residential property in Garfield County is 96%.



## **2015 Commercial Assessment Actions for Garfield County**

For assessment year 2015 the pick up work was completed and placed on the 2015 assessment roll. All sales were reviewed for accuracy.

The new assessor is currently planning out her 3 year plan. She is also in the process of outlining the 6 year review and inspection schedule.

## 2015 Commercial Assessment Survey for Garfield County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Assessment Staff	
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Burwell is all improved and unimproved properties located within the corporate limits of the city of Burwell. Population of approximately 1,210 located on State Highways 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 within Garfield County.
	03	Rural is all improved and unimproved commercial properties located outside the corporate limits of Burwell and not being in Valuation Grouping #02.
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	The cost approach to value is applied using Marshall & Swift pricing and depreciation tables supplied by the CAMA vendor and adjusted as needed. The sales approach is also utilized through unit of comparison studies. The income approach is utilized after rental information is gathered.	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	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 is also used when needed.	
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	The depreciation study is based on local market information.	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	At present the Marshall & Swift depreciation tables by occupancy code is used and then adjusted to local depreciation.	
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Vacant lot sales are used based on the size of the parcel, the \$/sq ft or acre. Unsold vacant lots within the industrial park area receive a "developer discount". The developer discount is arrived at by using a discounted cash flow method with the selling price the developer would realize for the entire remaining unsold development as a whole. The number of unsold lots is then divided into this price to determine the developer discount per said lot. Once sold the lots go to full value.	

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2013	2012	2013	2013
	02	2013	2012	2013	2013
	03	2013	2012	2013	2013

# **2015 Commercial Correlation Section for Garfield County**

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## **County Overview**

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 1,213. The K-12 public school system is located in town as well as a variety of jobs, services and goods; however the market is not organized. The very southeastern corner of the Calamus Lake is located in Garfield County; however there are very few commercial properties.

## **Description of Analysis**

The commercial parcels in Garfield County are represented by 48 different occupancy codes and the majority of these will consist of only one parcel. Retail and storage warehouse would be the primary codes. There have been thirteen qualified commercial sales during this study period, the sample is considered unrepresentative of the population as a whole.

## **Sales Qualification**

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales. Measurement was done utilizing all available information; there is no evidence of excessive trimming in the file.

## **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Garfield County was reviewed in 2014. It is believed that commercial property is treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

## **Level of Value**

Based on the consideration of all available information, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.



## **2015 Agricultural Assessment Actions for Garfield County**

A spreadsheet analysis was performed on all the qualified agricultural sales. From the analysis it was determined all land classes would be increased for 2015. Agricultural values were adjusted to reflect current market activity. Irrigated cropland was adjusted up approximately 36%, dry cropland was adjusted 30% and grassland received a value adjustment of approximately 50%. This analysis includes a joint review with the field liaison of the sales file to determine proportionality, representativeness and adequacy of the sales.

All agricultural sales that have taken place in the county are mapped; color coded and is available for public viewing.

Annually the county conducts the pick-up work of new construction of the agricultural improvements and updates of any known land use changes in a timely manner.

All pickup work was completed and placed on the 2015 assessment roll.

The new assessor is currently planning out her 3 year plan. She is also in the process of outlining the 6 year review and inspection schedule.

## 2015 Agricultural Assessment Survey for Garfield County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Assessment Staff.	
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	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	The special valuation area is located along the North Loup and Calamus Rivers; as well as, land associated with State Highway 96 which leads from State Highway 91 (on the south end) past the Calamus Lake heading northwest.
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	
	The valuation grouping for the non-influenced area is developed by similar topography, soil characteristics and geographic characteristics. The recreational/commercial influenced area is monitored for the determination of the primary use of the parcel.	
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Rural residential/recreational land is identified by the 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.	
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Yes	
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	The state sales file query is used with WRP sales being borrowed from neighboring counties to determine an appropriate market value. Fee appraiser are also willing to share sales. Sales are reviewed as to what actually sold.	
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>	
	Yes, applications have been filed and there is a value difference for the special valuation parcels if they do not have agricultural use.	
<b>7a.</b>	<b>What process was used to determine if non-agricultural influences exist?</b>	
	A trend of sales of both residential and commercial properties in the current designated special value area had occurred with non-agricultural influences.	
<b>7b.</b>	<b>Describe the non-agricultural influences present within the county.</b>	
	Recreational uses such as hunting, fishing, personal pleasure, family campgrounds and quiet enjoyment.	

7c.	<b>How many parcels in the county are receiving special value?</b>
	97
7d.	<b>Where is the influenced area located within the county?</b>
	The land in market area 5 is located along the Calamus and North Loup Rivers and also includes the land associated with NE HWY 96 which runs from HWY 91 on the south end near Burwell to the Garfield/Loup County line and directly to and along the Calamus Reservoir.
7e.	<b>Describe the valuation models and approaches used to establish the uninfluenced values.</b>
	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 HWY 96 which is relatively close to the two rivers. After analysis of sales along both rivers and the HWY within the county, the market value was set at a price reflective of the use as other than agricultural usage.

## Garfield County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Garfield	1	n/a	4,100	4,100	3,500	3,500	3,100	3,100	2,400	3,329
Loup	1	n/a	4,000	n/a	3,500	3,500	3,100	3,100	2,000	3,389
Rock	2	n/a	2,300	n/a	2,200	2,150	2,100	2,000	1,950	2,031
Holt	3	n/a	2,400	2,200	2,200	2,100	2,100	1,970	1,970	2,037
Wheeler	1	3,760	3,680	3,570	3,480	3,390	3,310	3,235	3,140	3,260
Greeley	1	n/a	3,875	3,865	3,845	3,825	3,800	3,775	3,750	3,792
Valley	1	n/a	5,060	5,060	4,350	4,110	4,110	3,360	3,360	4,412
Custer	3	n/a	3,755	3,395	3,200	2,965	2,860	2,100	2,100	2,819

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Garfield	1	n/a	1,700	1,700	1,490	1,490	1,240	1,240	1,065	1,379
Loup	1	n/a	925	n/a	925	865	755	625	625	790
Rock	2	n/a	n/a	n/a	n/a	850	800	750	700	773
Holt	3	n/a	1,788	1,700	1,697	1,599	1,600	1,500	1,500	1,583
Wheeler	1	1,785	1,695	1,540	1,470	1,410	1,350	1,270	1,205	1,354
Greeley	1	n/a	2,020	2,010	2,000	1,850	1,830	1,575	1,260	1,694
Valley	1	n/a	2,150	2,150	2,150	2,115	2,115	2,115	1,980	2,096
Custer	3	n/a	1,190	1,185	1,185	1,175	1,175	1,170	1,170	1,178

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Garfield	1	n/a	965	965	965	895	850	748	617	665
Loup	1	n/a	720	n/a	720	570	570	570	570	571
Rock	2	n/a	898	850	847	771	731	626	514	616
Holt	3	1,400	1,400	1,303	1,274	1,138	1,174	1,093	975	1,084
Wheeler	1	1,250	1,180	1,110	1,045	1,005	930	878	780	839
Greeley	1	n/a	1,000	900	849	850	796	763	757	768
Valley	1	n/a	1,151	1,151	1,130	1,150	1,105	918	899	931
Custer	3	n/a	805	805	805	805	805	786	665	697

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

2015

## 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 two market areas throughout the county. Market area 1 includes the majority of the county and consists of some farming but mostly grassland acres. It consists mostly of sandy soils conducive to our ranching industry.

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

The land in market area 5 has been identified as an area that is located along the Calamus and North Loup Rivers and also includes 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 area 5 is 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 also been sales for commercial development along Highway 96. These sales have been to private individuals. Based on the sales in this area it has been determined the highest and best use of the properties located in market area 5 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 area has created a market value for properties that are influenced by other than agricultural purposes.

The special valuation market area 5 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 area 5. The corridor along State Highway 96 is zoned transitional agricultural with primary use of commercial agriculture production. The present zoning allows recreational, residential or commercial usage. Therefore, special valuation for properties in these areas has been recommended and approved.

Linda Molesworth  
Garfield County Assessor

# 2015 Agricultural Correlation Section for Garfield County

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## County Overview

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, 90% grass/pasture land and 3% waste. 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.

## Description of Analysis

In analyzing the agricultural sales within Garfield County the sales were proportionately distributed and representative of the land uses that exist within the county. However, sales were brought into the analysis using sales from the comparable areas to maximize the sample size. In total 35 sales were used in the analysis. For Garfield County with the majority of the land use in the grass class the 80% majority land use subclass provides the most representative sampling.

Assessment actions taken by the Garfield County assessor include adjustments to all property classes. Irrigated values amounted to an increase of 36%, dry land increased 30% and grass amounted to an increase of 51%. The statistics are generally within the acceptable range. An analysis of the agricultural market to the west, north and east of Garfield County indicates the grassland has taken substantial increases for 2015.

## Sales Qualification

A review of the non-qualified sales roster demonstrates a sufficient explanation in the assessor comments on the reasons for exclusion from the qualified sales roster. Measurement was done utilizing all available information; there is no evidence of excessive trimming in the file.

## Equalization and Quality of Assessment

The sales analysis supports that all subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Garfield County to the values used in all of the adjoining counties also supports that values are acceptable and equalized.

## Level of Value

Based on analysis of all available information, the level of value of agricultural land in Garfield County is 71% of market value for the agricultural land class.

## **2015 Agricultural Correlation Section for Garfield County**

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### **Special Valuation**

A review of the agricultural land values in Garfield County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no non agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Garfield County is 71%.



**36 Garfield**

**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 43  
 Total Sales Price : 3,096,704  
 Total Adj. Sales Price : 3,661,700  
 Total Assessed Value : 3,362,970  
 Avg. Adj. Sales Price : 85,156  
 Avg. Assessed Value : 78,209

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 93

COD : 07.49  
 PRD : 101.02

COV : 13.86  
 STD : 12.86  
 Avg. Abs. Dev : 07.18

MAX Sales Ratio : 104.91  
 MIN Sales Ratio : 41.91

95% Median C.I. : 94.45 to 97.15  
 95% Wgt. Mean C.I. : 85.77 to 97.91  
 95% Mean C.I. : 88.94 to 96.62

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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-12 To 31-DEC-12	4	98.15	98.55	97.07	02.06	101.52	95.90	102.00	N/A	33,725	32,738
01-JAN-13 To 31-MAR-13	7	96.20	96.69	97.86	02.08	98.80	93.01	100.77	93.01 to 100.77	97,614	95,522
01-APR-13 To 30-JUN-13	8	95.09	88.44	83.74	08.01	105.61	41.91	96.56	41.91 to 96.56	116,375	97,450
01-JUL-13 To 30-SEP-13	4	97.11	97.51	97.99	01.34	99.51	95.78	100.02	N/A	128,250	125,668
01-OCT-13 To 31-DEC-13	5	99.89	98.79	100.67	03.42	98.13	93.57	104.38	N/A	82,300	82,854
01-JAN-14 To 31-MAR-14	3	95.24	89.81	89.63	11.71	100.20	70.37	103.83	N/A	52,000	46,607
01-APR-14 To 30-JUN-14	7	102.96	90.46	88.65	13.69	102.04	54.99	104.91	54.99 to 104.91	68,429	60,664
01-JUL-14 To 30-SEP-14	5	87.92	84.90	85.65	07.76	99.12	73.28	94.45	N/A	70,600	60,472
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	23	96.08	94.28	92.03	04.19	102.44	41.91	102.00	95.73 to 97.15	98,357	90,516
01-OCT-13 To 30-SEP-14	20	94.69	91.06	91.54	11.23	99.48	54.99	104.91	87.75 to 102.96	69,975	64,055
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	24	95.96	94.51	93.16	04.49	101.45	41.91	104.38	94.51 to 97.59	105,783	98,550
<u>ALL</u>	43	95.83	92.78	91.84	07.49	101.02	41.91	104.91	94.45 to 97.15	85,156	78,209

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	36	95.99	94.64	95.27	05.57	99.34	70.37	104.91	94.92 to 97.59	69,186	65,914
02	2	73.82	73.82	82.42	25.51	89.57	54.99	92.64	N/A	202,500	166,893
03	5	94.45	87.00	85.68	14.97	101.54	41.91	104.85	N/A	153,200	131,258
<u>ALL</u>	43	95.83	92.78	91.84	07.49	101.02	41.91	104.91	94.45 to 97.15	85,156	78,209

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	40	95.99	94.99	95.83	05.50	99.12	70.37	104.91	94.92 to 97.59	82,443	79,007
06											
07	3	54.99	63.30	55.69	30.97	113.66	41.91	93.01	N/A	121,333	67,570
<u>ALL</u>	43	95.83	92.78	91.84	07.49	101.02	41.91	104.91	94.45 to 97.15	85,156	78,209

**36 Garfield**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

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Avg. Assessed Value : 78,209

MEDIAN : 96  
WGT. MEAN : 92  
MEAN : 93  
COD : 07.49  
PRD : 101.02

COV : 13.86  
STD : 12.86  
Avg. Abs. Dev : 07.18  
MAX Sales Ratio : 104.91  
MIN Sales Ratio : 41.91

95% Median C.I. : 94.45 to 97.15  
95% Wgt. Mean C.I. : 85.77 to 97.91  
95% Mean C.I. : 88.94 to 96.62

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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	4	96.05	96.69	94.88	03.24	101.91	92.64	102.00	N/A	140,750	133,543	
Less Than 15,000	5	97.59	97.18	94.96	02.87	102.34	92.64	102.00	N/A	114,800	109,015	
Less Than 30,000	10	95.33	95.50	94.70	02.96	100.84	87.75	102.00	92.64 to 99.14	68,375	64,754	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	39	95.83	92.38	91.29	07.93	101.19	41.91	104.91	94.44 to 97.15	79,454	72,533	
Greater Than 14,999	38	95.83	92.21	91.26	08.05	101.04	41.91	104.91	94.44 to 96.63	81,255	74,155	
Greater Than 29,999	33	95.90	91.96	91.18	08.85	100.86	41.91	104.91	94.44 to 99.89	90,241	82,286	
<u>Incremental Ranges</u>												
0 TO 4,999	4	96.05	96.69	94.88	03.24	101.91	92.64	102.00	N/A	140,750	133,543	
5,000 TO 14,999	1	99.14	99.14	99.14	00.00	100.00	99.14	99.14	N/A	11,000	10,905	
15,000 TO 29,999	5	94.92	93.82	93.36	02.43	100.49	87.75	97.15	N/A	21,950	20,493	
30,000 TO 59,999	14	95.96	92.79	92.61	07.62	100.19	70.37	104.72	77.96 to 102.96	46,946	43,476	
60,000 TO 99,999	9	95.90	94.16	94.01	06.10	100.16	73.28	104.91	87.92 to 104.38	78,656	73,946	
100,000 TO 149,999	5	95.82	90.26	91.10	11.81	99.08	54.99	104.85	N/A	119,760	109,099	
150,000 TO 249,999	4	97.09	84.03	83.48	16.41	100.66	41.91	100.02	N/A	182,250	152,143	
250,000 TO 499,999	1	100.77	100.77	100.77	00.00	100.00	100.77	100.77	N/A	285,000	287,185	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	43	95.83	92.78	91.84	07.49	101.02	41.91	104.91	94.45 to 97.15	85,156	78,209	

**36 Garfield**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 13  
Total Sales Price : 2,746,500  
Total Adj. Sales Price : 2,221,500  
Total Assessed Value : 1,043,915  
Avg. Adj. Sales Price : 170,885  
Avg. Assessed Value : 80,301

MEDIAN : 94  
WGT. MEAN : 47  
MEAN : 78  
COD : 23.73  
PRD : 165.52

COV : 37.84  
STD : 29.43  
Avg. Abs. Dev : 22.22  
MAX Sales Ratio : 118.19  
MIN Sales Ratio : 21.77

95% Median C.I. : 49.30 to 96.85  
95% Wgt. Mean C.I. : 12.30 to 81.69  
95% Mean C.I. : 59.99 to 95.57

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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-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	95.90	95.90	95.90	00.00	100.00	95.90	95.90	N/A	130,000	124,665
01-OCT-12 To 31-DEC-12	1	93.64	93.64	93.64	00.00	100.00	93.64	93.64	N/A	30,500	28,560
01-JAN-13 To 31-MAR-13	1	34.72	34.72	34.72	00.00	100.00	34.72	34.72	N/A	29,000	10,070
01-APR-13 To 30-JUN-13	1	118.19	118.19	118.19	00.00	100.00	118.19	118.19	N/A	100,000	118,190
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	1	93.86	93.86	93.86	00.00	100.00	93.86	93.86	N/A	7,000	6,570
01-JAN-14 To 31-MAR-14	1	104.08	104.08	104.08	00.00	100.00	104.08	104.08	N/A	113,000	117,615
01-APR-14 To 30-JUN-14	1	74.59	74.59	74.59	00.00	100.00	74.59	74.59	N/A	65,000	48,485
01-JUL-14 To 30-SEP-14	5	50.46	60.37	30.66	43.30	196.90	21.77	96.85	N/A	332,400	101,926
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	2	95.09	95.09	95.25	00.86	99.83	94.27	95.90	N/A	107,500	102,398
01-OCT-12 To 30-SEP-13	3	93.64	82.18	98.32	29.71	83.58	34.72	118.19	N/A	53,167	52,273
01-OCT-13 To 30-SEP-14	8	79.04	71.80	36.94	28.81	194.37	21.77	104.08	21.77 to 104.08	230,875	85,288
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	3	94.27	94.60	95.05	00.80	99.53	93.64	95.90	N/A	81,833	77,785
01-JAN-13 To 31-DEC-13	3	93.86	82.26	99.14	29.64	82.97	34.72	118.19	N/A	45,333	44,943
<u>ALL</u>	13	93.64	77.78	46.99	23.73	165.52	21.77	118.19	49.30 to 96.85	170,885	80,301

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	12	88.57	75.59	43.93	26.19	172.07	21.77	118.19	49.30 to 95.90	175,708	77,192
03	1	104.08	104.08	104.08	00.00	100.00	104.08	104.08	N/A	113,000	117,615
<u>ALL</u>	13	93.64	77.78	46.99	23.73	165.52	21.77	118.19	49.30 to 96.85	170,885	80,301

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	11	93.64	76.57	44.19	26.13	173.27	21.77	118.19	34.72 to 104.08	188,318	83,209
04	2	84.43	84.43	85.74	11.65	98.47	74.59	94.27	N/A	75,000	64,308
<u>ALL</u>	13	93.64	77.78	46.99	23.73	165.52	21.77	118.19	49.30 to 96.85	170,885	80,301

**36 Garfield**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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WGT. MEAN : 47  
MEAN : 78  
COD : 23.73  
PRD : 165.52

COV : 37.84  
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MIN Sales Ratio : 21.77

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95% Wgt. Mean C.I. : 12.30 to 81.69  
95% Mean C.I. : 59.99 to 95.57

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	1	93.86	93.86	93.86	00.00	100.00	93.86	93.86	N/A	7,000	6,570	
Less Than 30,000	2	64.29	64.29	46.22	45.99	139.10	34.72	93.86	N/A	18,000	8,320	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	13	93.64	77.78	46.99	23.73	165.52	21.77	118.19	49.30 to 96.85	170,885	80,301	
Greater Than 14,999	12	88.57	76.44	46.84	27.15	163.19	21.77	118.19	49.30 to 96.85	184,542	86,445	
Greater Than 29,999	11	93.64	80.23	47.00	22.30	170.70	21.77	118.19	49.30 to 104.08	198,682	93,389	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	93.86	93.86	93.86	00.00	100.00	93.86	93.86	N/A	7,000	6,570	
15,000 TO 29,999	1	34.72	34.72	34.72	00.00	100.00	34.72	34.72	N/A	29,000	10,070	
30,000 TO 59,999	3	93.64	91.33	91.34	04.75	99.99	83.49	96.85	N/A	35,833	32,730	
60,000 TO 99,999	2	84.43	84.43	85.74	11.65	98.47	74.59	94.27	N/A	75,000	64,308	
100,000 TO 149,999	4	99.99	91.87	92.50	19.27	99.32	49.30	118.19	N/A	110,750	102,441	
150,000 TO 249,999	1	50.46	50.46	50.46	00.00	100.00	50.46	50.46	N/A	235,000	118,590	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	1	21.77	21.77	21.77	00.00	100.00	21.77	21.77	N/A	1,250,000	272,115	
___ ALL ___	13	93.64	77.78	46.99	23.73	165.52	21.77	118.19	49.30 to 96.85	170,885	80,301	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
340	1	118.19	118.19	118.19	00.00	100.00	118.19	118.19	N/A	100,000	118,190	
350	1	49.30	49.30	49.30	00.00	100.00	49.30	49.30	N/A	100,000	49,295	
351	1	104.08	104.08	104.08	00.00	100.00	104.08	104.08	N/A	113,000	117,615	
353	5	93.64	80.40	88.06	15.37	91.30	34.72	95.90	N/A	62,300	54,863	
406	1	93.86	93.86	93.86	00.00	100.00	93.86	93.86	N/A	7,000	6,570	
419	1	50.46	50.46	50.46	00.00	100.00	50.46	50.46	N/A	235,000	118,590	
428	1	21.77	21.77	21.77	00.00	100.00	21.77	21.77	N/A	1,250,000	272,115	
442	1	96.85	96.85	96.85	00.00	100.00	96.85	96.85	N/A	40,000	38,740	
494	1	74.59	74.59	74.59	00.00	100.00	74.59	74.59	N/A	65,000	48,485	
___ ALL ___	13	93.64	77.78	46.99	23.73	165.52	21.77	118.19	49.30 to 96.85	170,885	80,301	

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

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 35  
Total Sales Price : 38,914,742  
Total Adj. Sales Price : 47,399,741  
Total Assessed Value : 36,037,847  
Avg. Adj. Sales Price : 1,354,278  
Avg. Assessed Value : 1,029,653

MEDIAN : 71  
WGT. MEAN : 76  
MEAN : 84  
COD : 38.85  
PRD : 110.51

COV : 45.86  
STD : 38.53  
Avg. Abs. Dev : 27.50  
MAX Sales Ratio : 191.29  
MIN Sales Ratio : 40.28

95% Median C.I. : 60.70 to 87.95  
95% Wgt. Mean C.I. : 61.50 to 90.56  
95% Mean C.I. : 71.25 to 96.79

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<b>DATE OF SALE *</b>											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-11 To 31-DEC-11	2	143.30	143.30	108.08	33.49	132.59	95.31	191.29	N/A	479,737	518,509	
01-JAN-12 To 31-MAR-12	6	123.53	119.47	117.52	14.39	101.66	70.79	143.28	70.79 to 143.28	1,492,527	1,754,037	
01-APR-12 To 30-JUN-12	4	119.84	116.45	80.63	39.24	144.43	60.70	165.40	N/A	516,253	416,233	
01-JUL-12 To 30-SEP-12												
01-OCT-12 To 31-DEC-12	3	55.34	54.17	48.78	12.50	111.05	43.20	63.97	N/A	2,224,108	1,084,911	
01-JAN-13 To 31-MAR-13	3	87.95	79.43	80.25	14.58	98.98	55.93	94.40	N/A	1,670,843	1,340,875	
01-APR-13 To 30-JUN-13	6	67.57	70.61	64.41	18.43	109.63	53.16	92.51	53.16 to 92.51	1,023,338	659,155	
01-JUL-13 To 30-SEP-13												
01-OCT-13 To 31-DEC-13	4	62.69	62.55	65.11	13.54	96.07	53.17	71.64	N/A	858,400	558,864	
01-JAN-14 To 31-MAR-14	2	58.49	58.49	61.41	19.83	95.25	46.89	70.08	N/A	417,000	256,061	
01-APR-14 To 30-JUN-14	2	41.79	41.79	41.46	03.61	100.80	40.28	43.29	N/A	495,125	205,290	
01-JUL-14 To 30-SEP-14	3	68.35	65.50	68.26	11.13	95.96	52.67	75.49	N/A	4,112,453	2,807,077	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	12	123.53	122.43	110.41	26.36	110.89	60.70	191.29	78.16 to 161.52	998,304	1,102,181	
01-OCT-12 To 30-SEP-13	12	63.30	68.70	63.01	21.93	109.03	43.20	94.40	55.34 to 87.95	1,485,407	936,024	
01-OCT-13 To 30-SEP-14	11	54.95	58.84	65.81	19.80	89.41	40.28	75.49	43.29 to 71.64	1,599,565	1,052,672	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	13	115.28	103.47	87.29	32.39	118.54	43.20	165.40	60.70 to 143.28	1,360,961	1,187,991	
01-JAN-13 To 31-DEC-13	13	70.42	70.16	70.02	17.98	100.20	53.16	94.40	54.95 to 87.95	1,122,012	785,616	
<u>ALL</u>	35	70.79	84.02	76.03	38.85	110.51	40.28	191.29	60.70 to 87.95	1,354,278	1,029,653	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	35	70.79	84.02	76.03	38.85	110.51	40.28	191.29	60.70 to 87.95	1,354,278	1,029,653	
<u>ALL</u>	35	70.79	84.02	76.03	38.85	110.51	40.28	191.29	60.70 to 87.95	1,354,278	1,029,653	

<b>95%MLU By Market Area</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Irrigated</u>												
County	4	71.07	81.29	68.84	30.72	118.09	54.95	128.06	N/A	714,668	491,991	
1	4	71.07	81.29	68.84	30.72	118.09	54.95	128.06	N/A	714,668	491,991	
<u>Grass</u>												
County	19	72.51	81.69	88.55	33.75	92.25	40.28	143.28	55.34 to 95.31	1,192,754	1,056,210	
1	19	72.51	81.69	88.55	33.75	92.25	40.28	143.28	55.34 to 95.31	1,192,754	1,056,210	
<u>ALL</u>	35	70.79	84.02	76.03	38.85	110.51	40.28	191.29	60.70 to 87.95	1,354,278	1,029,653	

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

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 35  
 Total Sales Price : 38,914,742  
 Total Adj. Sales Price : 47,399,741  
 Total Assessed Value : 36,037,847  
 Avg. Adj. Sales Price : 1,354,278  
 Avg. Assessed Value : 1,029,653

MEDIAN : 71  
 WGT. MEAN : 76  
 MEAN : 84  
 COD : 38.85  
 PRD : 110.51

COV : 45.86  
 STD : 38.53  
 Avg. Abs. Dev : 27.50  
 MAX Sales Ratio : 191.29  
 MIN Sales Ratio : 40.28

95% Median C.I. : 60.70 to 87.95  
 95% Wgt. Mean C.I. : 61.50 to 90.56  
 95% Mean C.I. : 71.25 to 96.79

*Printed: 3/20/2015 10:01:23AM*

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____ Irrigated _____</b>											
County	8	67.20	73.80	66.54	21.18	110.91	54.95	128.06	54.95 to 128.06	806,768	536,856
1	8	67.20	73.80	66.54	21.18	110.91	54.95	128.06	54.95 to 128.06	806,768	536,856
<b>_____ Grass _____</b>											
County	25	71.64	85.45	77.60	41.22	110.12	40.28	191.29	55.93 to 94.40	1,623,130	1,259,586
1	25	71.64	85.45	77.60	41.22	110.12	40.28	191.29	55.93 to 94.40	1,623,130	1,259,586
<b>_____ ALL _____</b>	<b>35</b>	<b>70.79</b>	<b>84.02</b>	<b>76.03</b>	<b>38.85</b>	<b>110.51</b>	<b>40.28</b>	<b>191.29</b>	<b>60.70 to 87.95</b>	<b>1,354,278</b>	<b>1,029,653</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,368</b>	<b>Value : 385,135,790</b>	<b>Growth 1,628,535</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	32	197,835	2	73,720	12	155,345	46	426,900	
<b>02. Res Improve Land</b>	521	4,460,320	27	683,740	195	3,780,560	743	8,924,620	
<b>03. Res Improvements</b>	521	27,305,405	27	2,347,625	195	14,047,580	743	43,700,610	
<b>04. Res Total</b>	553	31,963,560	29	3,105,085	207	17,983,485	789	53,052,130	697,635
<b>% of Res Total</b>	70.09	60.25	3.68	5.85	26.24	33.90	33.32	13.77	42.84
<b>05. Com UnImp Land</b>	7	55,615	3	63,625	1	14,500	11	133,740	
<b>06. Com Improve Land</b>	102	1,130,615	6	131,960	18	632,400	126	1,894,975	
<b>07. Com Improvements</b>	102	5,412,620	6	399,860	18	1,172,450	126	6,984,930	
<b>08. Com Total</b>	109	6,598,850	9	595,445	19	1,819,350	137	9,013,645	271,950
<b>% of Com Total</b>	79.56	73.21	6.57	6.61	13.87	20.18	5.79	2.34	16.70
<b>09. Ind UnImp Land</b>	0	0	3	76,835	0	0	3	76,835	
<b>10. Ind Improve Land</b>	6	72,650	3	185,575	1	41,500	10	299,725	
<b>11. Ind Improvements</b>	6	398,195	3	571,700	1	455,865	10	1,425,760	
<b>12. Ind Total</b>	6	470,845	6	834,110	1	497,365	13	1,802,320	165,490
<b>% of Ind Total</b>	46.15	26.12	46.15	46.28	7.69	27.60	0.55	0.47	10.16
<b>13. Rec UnImp Land</b>	0	0	0	0	84	698,940	84	698,940	
<b>14. Rec Improve Land</b>	0	0	0	0	6	8,355	6	8,355	
<b>15. Rec Improvements</b>	0	0	0	0	6	58,500	6	58,500	
<b>16. Rec Total</b>	0	0	0	0	90	765,795	90	765,795	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.80	0.20	0.00
<b>Res &amp; Rec Total</b>	553	31,963,560	29	3,105,085	297	18,749,280	879	53,817,925	697,635
<b>% of Res &amp; Rec Total</b>	62.91	59.39	3.30	5.77	33.79	34.84	37.12	13.97	42.84
<b>Com &amp; Ind Total</b>	115	7,069,695	15	1,429,555	20	2,316,715	150	10,815,965	437,440
<b>% of Com &amp; Ind Total</b>	76.67	65.36	10.00	13.22	13.33	21.42	6.33	2.81	26.86
<b>17. Taxable Total</b>	668	39,033,255	44	4,534,640	317	21,065,995	1,029	64,633,890	1,135,075
<b>% of Taxable Total</b>	64.92	60.39	4.28	7.02	30.81	32.59	43.45	16.78	69.70

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	1	40,465	514,760	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	1	40,465	514,760
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	40,465	514,760

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	78	19	134	231

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	267,210	32	4,829,015	987	203,464,525	1,023	208,560,750
28. Ag-Improved Land	2	195,040	14	5,119,565	283	86,107,805	299	91,422,410
29. Ag Improvements	2	26,705	14	1,314,055	300	19,177,980	316	20,518,740
30. Ag Total							1,339	320,501,900

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	120,000	
33. HomeSite Improvements	0	0.00	0	9	0.00	653,415	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	12.00	33,600	
36. FarmSite Improv Land	2	1.89	5,670	14	40.87	122,610	
37. FarmSite Improvements	2	0.00	26,705	14	0.00	660,640	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	42.12	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	1	1.00	12,000	1	1.00	12,000	
32. HomeSite Improv Land	199	220.00	2,422,500	208	229.00	2,542,500	
33. HomeSite Improvements	199	0.00	12,930,645	208	0.00	13,584,060	374,025
34. HomeSite Total				<b>209</b>	<b>230.00</b>	<b>16,138,560</b>	
35. FarmSite UnImp Land	11	26.95	40,110	12	38.95	73,710	
36. FarmSite Improv Land	273	696.85	1,625,990	289	739.61	1,754,270	
37. FarmSite Improvements	290	0.00	6,247,335	306	0.00	6,934,680	119,435
38. FarmSite Total				<b>318</b>	<b>778.56</b>	<b>8,762,660</b>	
39. Road & Ditches	0	1,861.58	0	0	1,903.70	0	
40. Other- Non Ag Use	0	1,988.87	994,435	0	1,988.87	994,435	
41. Total Section VI				<b>527</b>	<b>4,901.13</b>	<b>25,895,655</b>	<b>493,460</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	28	2,267.37	6,393,575
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	9,415.11	15,980,780	97	11,682.48	22,374,355
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	3,656.37	21.12%	14,991,095	26.01%	4,099.99
47. 2A1	107.85	0.62%	442,190	0.77%	4,100.05
48. 2A	3,444.29	19.89%	12,055,015	20.92%	3,500.00
49. 3A1	858.04	4.96%	3,003,140	5.21%	3,500.00
50. 3A	2,133.02	12.32%	6,612,350	11.47%	3,099.99
51. 4A1	4,940.50	28.53%	15,315,525	26.57%	3,099.99
52. 4A	2,173.99	12.56%	5,217,580	9.05%	2,400.00
53. Total	17,314.06	100.00%	57,636,895	100.00%	3,328.91
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	378.42	5.23%	643,310	6.45%	1,699.99
56. 2D1	55.27	0.76%	93,960	0.94%	1,700.02
57. 2D	3,057.44	42.23%	4,555,590	45.64%	1,490.00
58. 3D1	882.28	12.19%	1,314,595	13.17%	1,490.00
59. 3D	64.87	0.90%	80,440	0.81%	1,240.02
60. 4D1	1,769.31	24.44%	2,193,965	21.98%	1,240.01
61. 4D	1,031.56	14.25%	1,098,630	11.01%	1,065.02
62. Total	7,239.15	100.00%	9,980,490	100.00%	1,378.68
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	623.49	0.20%	601,620	0.29%	964.92
65. 2G1	265.27	0.09%	256,000	0.12%	965.05
66. 2G	6,591.63	2.12%	6,361,035	3.08%	965.02
67. 3G1	2,015.92	0.65%	1,804,435	0.87%	895.09
68. 3G	8,908.48	2.87%	7,575,310	3.66%	850.35
69. 4G1	74,885.01	24.10%	56,027,975	27.11%	748.19
70. 4G	217,476.02	69.98%	134,078,635	64.86%	616.52
71. Total	310,765.82	100.00%	206,705,010	100.00%	665.15
<b>Irrigated Total</b>					
	17,314.06	5.02%	57,636,895	20.87%	3,328.91
<b>Dry Total</b>					
	7,239.15	2.10%	9,980,490	3.61%	1,378.68
<b>Grass Total</b>					
	310,765.82	90.18%	206,705,010	74.85%	665.15
72. Waste	9,054.15	2.63%	1,585,150	0.57%	175.07
73. Other	218.55	0.06%	262,835	0.10%	1,202.63
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	344,591.73	100.00%	276,170,380	100.00%	801.44

## 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	1,476.08	44.63%	6,051,935	50.13%	4,100.00
47. 2A1	9.80	0.30%	40,180	0.33%	4,100.00
48. 2A	917.64	27.75%	3,211,740	26.60%	3,500.00
49. 3A1	3.50	0.11%	12,250	0.10%	3,500.00
50. 3A	609.99	18.44%	1,890,965	15.66%	3,099.99
51. 4A1	241.57	7.30%	748,860	6.20%	3,099.97
52. 4A	48.72	1.47%	116,925	0.97%	2,399.94
<b>53. Total</b>	<b>3,307.30</b>	<b>100.00%</b>	<b>12,072,855</b>	<b>100.00%</b>	<b>3,650.37</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	77.64	10.46%	132,810	12.71%	1,710.59
56. 2D1	0.80	0.11%	1,360	0.13%	1,700.00
57. 2D	274.88	37.04%	420,840	40.27%	1,531.00
58. 3D1	2.00	0.27%	2,980	0.29%	1,490.00
59. 3D	278.86	37.58%	347,230	33.23%	1,245.18
60. 4D1	94.80	12.77%	122,950	11.77%	1,296.94
61. 4D	13.16	1.77%	16,775	1.61%	1,274.70
<b>62. Total</b>	<b>742.14</b>	<b>100.00%</b>	<b>1,044,945</b>	<b>100.00%</b>	<b>1,408.02</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	117.16	1.67%	114,275	2.22%	975.38
65. 2G1	45.71	0.65%	44,115	0.86%	965.11
66. 2G	462.71	6.59%	448,400	8.72%	969.07
67. 3G1	9.60	0.14%	8,590	0.17%	894.79
68. 3G	1,048.79	14.94%	897,195	17.45%	855.46
69. 4G1	1,758.73	25.05%	1,332,260	25.91%	757.51
70. 4G	3,577.98	50.96%	2,297,950	44.68%	642.25
<b>71. Total</b>	<b>7,020.68</b>	<b>100.00%</b>	<b>5,142,785</b>	<b>100.00%</b>	<b>732.52</b>
<b>Irrigated Total</b>	<b>3,307.30</b>	<b>28.83%</b>	<b>12,072,855</b>	<b>65.49%</b>	<b>3,650.37</b>
<b>Dry Total</b>	<b>742.14</b>	<b>6.47%</b>	<b>1,044,945</b>	<b>5.67%</b>	<b>1,408.02</b>
<b>Grass Total</b>	<b>7,020.68</b>	<b>61.19%</b>	<b>5,142,785</b>	<b>27.90%</b>	<b>732.52</b>
72. Waste	352.34	3.07%	61,725	0.33%	175.19
73. Other	51.04	0.44%	113,555	0.62%	2,224.82
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>11,473.50</b>	<b>100.00%</b>	<b>18,435,865</b>	<b>100.00%</b>	<b>1,606.82</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	108.40	439,470	2,274.40	8,622,550	18,238.56	60,647,730	20,621.36	69,709,750
<b>77. Dry Land</b>	5.27	8,840	182.71	278,755	7,793.31	10,737,840	7,981.29	11,025,435
<b>78. Grass</b>	8.57	8,270	845.92	712,450	316,932.01	211,127,075	317,786.50	211,847,795
<b>79. Waste</b>	0.00	0	78.77	13,795	9,327.72	1,633,080	9,406.49	1,646,875
<b>80. Other</b>	0.00	0	13.95	44,820	255.64	331,570	269.59	376,390
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>122.24</b>	<b>456,580</b>	<b>3,395.75</b>	<b>9,672,370</b>	<b>352,547.24</b>	<b>284,477,295</b>	<b>356,065.23</b>	<b>294,606,245</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	20,621.36	5.79%	69,709,750	23.66%	3,380.46
<b>Dry Land</b>	7,981.29	2.24%	11,025,435	3.74%	1,381.41
<b>Grass</b>	317,786.50	89.25%	211,847,795	71.91%	666.64
<b>Waste</b>	9,406.49	2.64%	1,646,875	0.56%	175.08
<b>Other</b>	269.59	0.08%	376,390	0.13%	1,396.16
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>356,065.23</b>	<b>100.00%</b>	<b>294,606,245</b>	<b>100.00%</b>	<b>827.39</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

36 Garfield

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	51,987,270	53,052,130	1,064,860	2.05%	697,635	0.71%
02. Recreational	789,375	765,795	-23,580	-2.99%	0	-2.99%
03. Ag-Homesite Land, Ag-Res Dwelling	14,766,555	16,138,560	1,372,005	9.29%	374,025	6.76%
<b>04. Total Residential (sum lines 1-3)</b>	<b>67,543,200</b>	<b>69,956,485</b>	<b>2,413,285</b>	<b>3.57%</b>	<b>1,071,660</b>	<b>1.99%</b>
05. Commercial	8,571,285	9,013,645	442,360	5.16%	271,950	1.99%
06. Industrial	1,674,755	1,802,320	127,565	7.62%	165,490	-2.26%
07. Ag-Farmsite Land, Outbuildings	7,628,540	8,762,660	1,134,120	14.87%	119,435	13.30%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>17,874,580</b>	<b>19,578,625</b>	<b>1,704,045</b>	<b>9.53%</b>	<b>556,875</b>	<b>6.42%</b>
<b>10. Total Non-Agland Real Property</b>	<b>85,417,780</b>	<b>90,529,545</b>	<b>5,111,765</b>	<b>5.98%</b>	<b>1,628,535</b>	<b>4.08%</b>
11. Irrigated	51,108,010	69,709,750	18,601,740	36.40%		
12. Dryland	8,475,085	11,025,435	2,550,350	30.09%		
13. Grassland	140,657,335	211,847,795	71,190,460	50.61%		
14. Wasteland	615,040	1,646,875	1,031,835	167.77%		
15. Other Agland	463,530	376,390	-87,140	-18.80%		
<b>16. Total Agricultural Land</b>	<b>201,319,000</b>	<b>294,606,245</b>	<b>93,287,245</b>	<b>46.34%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>286,736,780</b>	<b>385,135,790</b>	<b>98,399,010</b>	<b>34.32%</b>	<b>1,628,535</b>	<b>33.75%</b>

**2014 PLAN OF ASSESSMENT FOR GARFIELD COUNTY**  
**Assessment Years 2015, 2016 and 2017**

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 assessor 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 2014 County Abstract, Garfield County consists of 2,360 taxable parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	787	33.35%	18.20%
Commercial	135	5.72%	2.99%
Industrial	14	.59%	.58%
Recreational	88	3.73%	.26%
Agricultural	1,336	56.61%	77.97%
Special Value	96	4.07%	6.14%

Agricultural land - taxable acres: 355,464.40

Other pertinent facts: Approximately 70% of the county value is agricultural land and of that value 70% is primarily grassland.

Current Resources:

A. Staff: County Assessor, Deputy Assessor and 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 which include the Assessor Assistant 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. This includes USPAP every two years and Nebraska Report Writing every four 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 Tyler Technologies Inc software for CAMA and Assessment Administration. Garfield County received a GIS grant and has implemented the system. We continue to correct inaccuracies as found.
- E. Web based – property record information access  
Property record information is available at: [www.garfieldrealproperty.nebraska.gov](http://www.garfieldrealproperty.nebraska.gov)  
The county GIS website is: [www.garfield.gisworkshop.com](http://www.garfield.gisworkshop.com)
- F. Informatik Inc. software (AgriData) is used to measure new field certifications and splits of real property in conjunction with the GIS system.

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 a property. These 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. We continue to work 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 protest hearings.

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

Garfield County currently uses Tyler Technologies Inc with Marshall & Swift cost manuals. The Department of Revenue controls when the manuals are updated. Currently we are using June-2012 costing which at this juncture will be used for a three year period unless there are economic conditions that indicate the costing should be changed more frequently. Local/market depreciation is developed and utilized. The latest depreciation study varies by assessor location and property class.

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

Gather income/rental information as available for commercial properties. The income approach is used when available on the commercial properties. Garfield County does not use the income approach to value residential properties.

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

Residential vacant land sales are entered in a spreadsheet for further review to be sure our land values stay current with market activity. 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. With our Liaison's help sales are borrowed from neighboring counties to balance all aspects of the sales. The special value area is reviewed annually in an attempt to determine if there are additional areas that reflect 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 prior to any assessment actions and after final values are applied to the sales within all classes and subclasses of properties. Then any changes needed are applied to the entire population of properties within the subclasses and classes of

property 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 1<sup>st</sup> of each year. These are mailed to the last known address of property owners as of May 20th. After notices have been mailed the assessment staff is available to answer any questions or concerns from the taxpayers. Personal Property and Homestead Exemption notices are printed with staff assisting in the filing of these documents.

**Level of Value, Quality, and Uniformity for assessment year 2014:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	96	NA	NA
Commercial	100	NA	NA
Agricultural Land	71	NA	NA
Special Value Agland	71	NA	NA

\*COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2014 Reports & Opinions.

**Assessment Actions planned for Assessment Year 2015:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. 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. Begin a new six year review cycle of properties. Continue reviewing/correcting parcel information on the GIS System.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. 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. Continue reviewing/correcting parcel information on the GIS System.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. 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 land 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. Begin a new six-year cycle of rural review of improved properties correcting data as needed. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. Continue implementation of GIS soils/acres to deeded acres.

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 2016:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review sales 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. Continue with the six year review of properties.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review sales 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. 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 on a large soil map. 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. Continue with the six year review of properties. Continue implementation of GIS soils/acres to deeded acres.

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 2017:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. 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 the review of the class. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. Continue with the six year review of properties.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. 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. 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. Continue the review of properties. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. Continue implementation of GIS soils/acres to deeded acres.

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. Annual Plan of Assessment
  - e. Certification of Value to Political Subdivisions
  - f. School District Taxable Value Report
  - g. Average Assessed Residential Value Report (for homestead exemptions)
  - h. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - i. Certificate of Taxes Levied Report
  - j. Report of current values for properties owned by Board of Education Lands & Funds
  - k. Report of Permissive Exempt Property (to County Clerk for publication)
3. Personal Property: administer annual filing of 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 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 property.
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 or trends within the county.

Respectfully submitted:

Sharon L. Boucher  
Garfield County Assessor

## 2015 Assessment Survey for Garfield County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$138,500
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	None
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$20,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,750
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	None

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Tyler Technologies/Orion
2.	<b>CAMA software:</b>
	Tyler Technologies/Orion
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessment Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes    garfield.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	Assessment Staff and GIS Workshop Inc
8.	<b>Personal Property software:</b>
	Tyler Technologies/Orion

## C. Zoning Information

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

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	N/A
2.	<b>GIS Services:</b>
	GIS Workshop Inc
3.	<b>Other services:</b>
	N/A

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, John Fritz for new commercial construction for 2015.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	No, appraiser agreed to pick up the new commercial construction the county had for 2015. The appraiser had recently reappraised the commercial properties for 2013 under contract that was approved by the PTA.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Certified General Appraiser
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Appraiser provides a value subject to assessor's opinion.



# 2015 Certification for Garfield County

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This is to certify that the 2015 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 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



