

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**GARFIELD COUNTY**



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Garfield County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Garfield County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Linda Molesworth, Garfield County Assessor

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## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

## **Statistical Analysis:**

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the 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.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the groupings and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

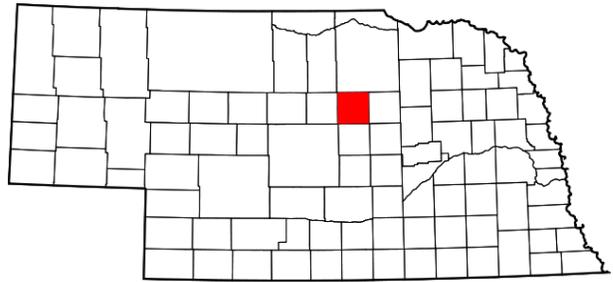
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

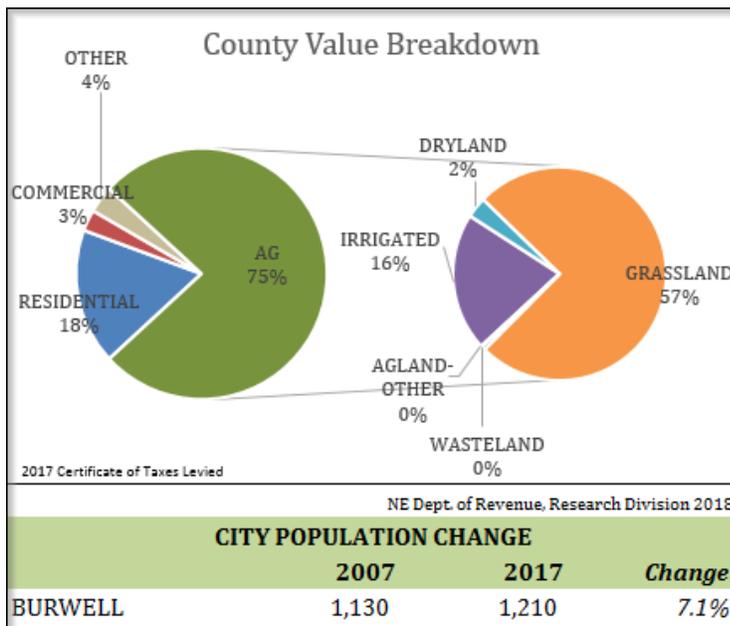
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 570 miles, Garfield County had 2,011 residents, per the Census Bureau Quick Facts for 2016, a 2% population decline from the 2010 U.S. Census. Reports indicated that 76% of county residents were homeowners and 92% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Garfield County are located in and around Burwell, the county seat. According to the latest information available from the U.S. Census Bureau, there were 95 employer establishments with total employment of 606.



A small portion of Calamus Lake is located on the western edge of Garfield County. The Lake offers some of the state's finest recreational opportunities including camping, fishing, boating, and hunting.

Agricultural land is the single greatest contributor to the county's valuation base by an overwhelming majority. Grassland makes up a majority of the land in the county. Garfield County is included in the Lower Loup Natural Resources District (NRD).

# 2018 Residential Correlation for Garfield County

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## *Assessment Actions*

For the 2018 assessment year the county performed a lot value study for valuation group 2-Calamus which was implemented into Vanguard. Depreciation was also adjusted for the improvements in valuation group 1-Burwell to capture the local market.

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

## *Description of Analysis*

There are three valuation groups representing the residential class in Garfield County, each with a set of economic forces that affect value. All three groups are represented in the statistical analysis.

<b>Valuation Grouping</b>	<b>Description</b>
1	Burwell
2	Calamus
3	Rural

The statistical sampling of 43 residential sales is an adequate and reliable sample for the measurement of the residential property. Both the median and mean measures of central tendency for the residential class of properties are within the acceptable range. While the qualitative statistics are above the prescribed parameters, a larger dispersion is to be expected in a more rural county.

The indicated trend for the residential market demonstrates an increasing market. This indicates that overall, residential value within the county have followed the general residential market activity as observed in the immediate area.

The assessment actions in Garfield County are applied uniformly. An analysis of the sold properties and the abstract shows similar movement of the unsold properties.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer

## 2018 Residential Correlation for Garfield County

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and seller. Family sales that the assessor and staff know are not good sales are not verified. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's length. Personal Property adjustments for residential property are not automatically made when reported, further verification is done. The sales verification process appears to be qualifying all arms' length transactions. It appears that the county uses all available sales. The county notes section in the state sales file documents the non-qualified sales adequately.

The review also looked at the filing of Real Property Transfer Statement as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements have been filed monthly over the past year. The AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county assessor and staff have set up a thorough on site physical inspection plan for the six year review. This review consists of the property record card being in hand and comparing to the property. Any changes are noted with new pictures being taken.

During the review, the valuation groups within the residential class were examined to ensure that the groups being utilized represent true economic areas within the county. The valuation groups are defined by economic influence. A review of the costing, depreciation and land tables for the residential shows the county has updated each of these during the six year review and inspection of each grouping.

### *Equalization and Quality of Assessment*

A review of both the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	36	94.35	99.11	89.68	23.83	110.52
02	6	74.17	76.62	82.22	25.60	93.19
03	1	98.53	98.53	98.53	00.00	100.00
<u>ALL</u>	43	94.30	95.96	87.95	23.30	109.11

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Garfield County is 94%.

# 2018 Commercial Correlation for Garfield County

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## *Assessment Actions*

Only routine maintenance was completed for the current assessment year. The three valuation groups were combined into one grouping for 2018. All commercial properties will be reviewed and revalued during 2018 for implementation in assessment year 2019.

## *Description of Analysis*

All commercial parcels throughout the County are analyzed utilizing one valuation group.

<b>Valuation Grouping</b>	<b>Description</b>
1	Burwell, Calamus, Rural

The statistical profile comprises a diverse group of sales involving five different occupancy codes. All commercial properties are valued using the cost approach. A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated, typically when the class is reviewed and inspection on the six-year cycle. Over the past seven years, value has increased approximately 5%. This change over time correlates closely to changes over the same time in nearby communities indicating that values have remained equalized with other counties.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. Family sales that the assessor and staff know are not good sales are not verified. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction. On-site reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's length. Personal Property adjustments for the commercial property are not automatically made when reported, further verification is done. The sales verification process appears to be qualifying all arms-length transactions. It appears that the county uses all available sales. The county notes section in the state sales file documents the non-qualified sales adequately.

## 2018 Commercial Correlation for Garfield County

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The review also looked at the filing of 521 real estate transfers as well as a check of the values reported on the Assessed Value Update (AVU). The 521 transfers have been filed monthly over the past year. The AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. For the last appraisal all commercial properties were physically inspected, the contract appraiser gathered income data when available. Any changes are noted on the property record. The commercial class is scheduled to be reviewed and revalued again in 2018.

During the review, the valuation groups within the commercial class were examined to ensure that the groups being utilized represent true economic areas within the county. A review of the costing, depreciation and land tables for the commercial class shows the county has updated each of these during the six-year review and inspection of each grouping. For 2018 the valuation groups were combined into one group.

### *Equalization and Quality of Assessment*

The statistical sampling consists of a mixture of properties, however all tests appear to indicate uniform and proportionate treatment of the commercial class.

VALUATION GROUPING	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
01	5	82.51	80.59	86.79	28.54	92.86
____ALL____	5	82.51	80.59	86.79	28.54	92.86

### *Level of Value*

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

# 2018 Agricultural Correlation for Garfield County

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## *Assessment Actions*

Assessment actions taken to address agricultural land for assessment year 2018 included the following overall adjustments: irrigated land and dry land decreased by approximately 2%; while grassland decreased 8%.

All pick up work was also completed and placed on the assessment roll.

## *Description of Analysis*

Agricultural land acres in Garfield County is divided between grassland at 89%, irrigated land at 6%, waste at 3% and the remaining dryland at 2%. The County currently has one market area for non-influenced agricultural land in the county. All counties adjoining Garfield County are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences immerge at varying distances.

Review of the statistical profile reveals that although there is a small sample of sales within the county, the coefficient of dispersion is only 10%, indicating that the market of agricultural land is stable to declining within the county and supporting the that the county has achieved an acceptable level of value. Due to the low volume of sales, the median will not be used to represent the level of value.

In comparison to adjoining counties, Garfield County's agricultural land values are equalized and the county assessor's decision to make the above changes to agricultural land values is consistent with the region.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. Family sales that the county assessor and staff know are not qualified sales are not verified. When sales questionnaires are incomplete, the county makes phone calls to follow up for additional information to help with the verification of the transaction. Onsite reviews are done if there are still questions regarding the transaction. Private sales are generally considered qualified sales unless the verification process indicates that they are not arm's length. Pivot adjustments are made when the personal property is reported on the 521 or the returned sales questionnaire. The sales verification process appears to be qualifying all arms' length

## 2018 Agricultural Correlation for Garfield County

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transactions. It appears that the county uses all available sales. The county notes section in the state sales file documents the non-qualified sales adequately.

Discussions were held with the county assessor to review the agricultural land sales to ensure that only sales that reflect market value are used to establish the assessed value of agricultural land real property.

The review also looked at the filing of Form 521 real estate transfers as well as a check of the values reported on the Assessed Value Update. The 521 transfers have been filed monthly over the past year. The AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. Garfield County has a 6-year review and inspection plan to systematically review all agricultural land parcels in the county. The latest GIS imagery is also used to verify land use. The property record card is compared to each agricultural land parcel within the township. Sales verification is also part of the process used to analyze and understand the agricultural land values and trends.

The County currently has one market area for non-influenced agricultural land in the county and one special value area. Annually sales are reviewed and plotted to verify accuracy of the one non-influenced agricultural market area determination as well as the special value area. The Special Value area 2 in Garfield County is located along the Calamus River; as well as land associated with Nebraska State Highway 96 close to the Calamus Reservoir. For over a decade the areas along the Calamus 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. Based on the sales in this area it has been determined the highest and best use of the properties located in Market Area 2 be residential, commercial or recreational.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. The county has developed a policy to define agricultural versus non-agricultural in Garfield County in hopes to establish equity and consistency in valuation assessment throughout the county. The county will first look at the home site and farm site, and then break out the remaining acres of the parcel. The primary use of the parcel is studied and the totality of the evidence is weighed when determining the primary use. The farm home site value is the same as the rural residential first acre home site.

### ***Equalization***

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

## 2018 Agricultural Correlation for Garfield County

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Based on the statistical analysis and comparison of adjoining county values, agricultural land in the county is also equalized both within the county and with adjoining counties. The county complies with generally accepted mass appraisal standards.

<b>80%MLU By Market Area</b>						
<b>RANGE</b>	<b>COUNT</b>	<b>MEDIAN</b>	<b>MEAN</b>	<b>WGT.MEAN</b>	<b>COD</b>	<b>PRD</b>
<b>_____Irrigated_____</b>						
County	2	78.54	78.54	76.90	13.27	102.13
1	2	78.54	78.54	76.90	13.27	102.13
<b>_____Grass_____</b>						
County	7	71.83	68.13	71.87	09.93	94.80
1	7	71.83	68.13	71.87	09.93	94.80
<b>_____ALL_____</b>	<b>9</b>	<b>71.83</b>	<b>70.44</b>	<b>72.07</b>	<b>10.94</b>	<b>97.74</b>

### *Level of Value*

Based on the review of all available information, the level of value of agricultural property in Garfield County is determined to be at the statutory level of 75% of market value.

### *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 75%.

## 2018 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 (Cum. Supp. 2016). 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>94</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>75</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 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Garfield County

### Residential Real Property - Current

Number of Sales	43	Median	94.30
Total Sales Price	\$3,905,600	Mean	95.96
Total Adj. Sales Price	\$3,905,600	Wgt. Mean	87.95
Total Assessed Value	\$3,434,832	Average Assessed Value of the Base	\$78,669
Avg. Adj. Sales Price	\$90,828	Avg. Assessed Value	\$79,880

### Confidence Interval - Current

95% Median C.I	82.50 to 100.41
95% Wgt. Mean C.I	80.75 to 95.14
95% Mean C.I	85.34 to 106.58
% of Value of the Class of all Real Property Value in the County	15.95
% of Records Sold in the Study Period	4.87
% of Value Sold in the Study Period	4.94

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	49	92	91.76
2016	42	95	94.84
2015	43	96	95.83
2014	50	96	96.20

## 2018 Commission Summary for Garfield County

### Commercial Real Property - Current

Number of Sales	5	Median	82.51
Total Sales Price	\$385,000	Mean	80.59
Total Adj. Sales Price	\$385,000	Wgt. Mean	86.79
Total Assessed Value	\$334,138	Average Assessed Value of the Base	\$88,452
Avg. Adj. Sales Price	\$77,000	Avg. Assessed Value	\$66,828

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	43.25 to 117.93
% of Value of the Class of all Real Property Value in the County	2.97
% of Records Sold in the Study Period	3.42
% of Value Sold in the Study Period	2.59

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	12	100	80.86
2016	13	100	93.64
2015	13	100	93.64
2014	7	100	94.27

**36 Garfield**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 43  
Total Sales Price : 3,905,600  
Total Adj. Sales Price : 3,905,600  
Total Assessed Value : 3,434,832  
Avg. Adj. Sales Price : 90,828  
Avg. Assessed Value : 79,880

MEDIAN : 94  
WGT. MEAN : 88  
MEAN : 96  
COD : 23.30  
PRD : 109.11

COV : 37.03  
STD : 35.53  
Avg. Abs. Dev : 21.97  
MAX Sales Ratio : 235.00  
MIN Sales Ratio : 50.21

95% Median C.I. : 82.50 to 100.41  
95% Wgt. Mean C.I. : 80.75 to 95.14  
95% Mean C.I. : 85.34 to 106.58

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-15 To 31-DEC-15	6	91.18	94.34	82.64	18.63	114.16	70.22	129.54	70.22 to 129.54	71,083	58,744
01-JAN-16 To 31-MAR-16	2	67.86	67.86	63.95	26.01	106.11	50.21	85.51	N/A	110,500	70,665
01-APR-16 To 30-JUN-16	6	101.57	114.62	102.74	24.87	111.56	82.50	209.05	82.50 to 209.05	63,033	64,758
01-JUL-16 To 30-SEP-16	7	81.67	84.82	82.77	21.37	102.48	59.87	113.84	59.87 to 113.84	99,500	82,355
01-OCT-16 To 31-DEC-16	1	51.98	51.98	51.98	00.00	100.00	51.98	51.98	N/A	129,000	67,052
01-JAN-17 To 31-MAR-17	5	100.41	117.85	93.52	36.33	126.02	64.00	235.00	N/A	96,900	90,620
01-APR-17 To 30-JUN-17	10	94.35	96.30	94.44	19.60	101.97	68.51	167.17	70.74 to 108.47	92,340	87,210
01-JUL-17 To 30-SEP-17	6	89.61	89.78	90.29	14.83	99.44	62.82	114.09	62.82 to 114.09	107,750	97,291
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	21	87.12	94.44	84.71	24.17	111.49	50.21	209.05	76.36 to 105.43	82,010	69,468
01-OCT-16 To 30-SEP-17	22	94.35	97.41	90.50	23.87	107.64	51.98	235.00	71.22 to 100.69	99,245	89,818
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	16	86.32	91.82	82.36	27.19	111.49	50.21	209.05	65.29 to 105.43	89,044	73,338
<u>ALL</u>	43	94.30	95.96	87.95	23.30	109.11	50.21	235.00	82.50 to 100.41	90,828	79,880

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	36	94.35	99.11	89.68	23.83	110.52	51.98	235.00	82.50 to 104.68	79,350	71,161
02	6	74.17	76.62	82.22	25.60	93.19	50.21	100.69	50.21 to 100.69	164,000	134,835
03	1	98.53	98.53	98.53	00.00	100.00	98.53	98.53	N/A	65,000	64,043
<u>ALL</u>	43	94.30	95.96	87.95	23.30	109.11	50.21	235.00	82.50 to 100.41	90,828	79,880

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	39	94.39	98.18	90.17	23.25	108.88	51.98	235.00	82.50 to 100.69	89,605	80,793
06											
07	4	74.17	74.27	69.07	23.93	107.53	50.21	98.53	N/A	102,750	70,975
<u>ALL</u>	43	94.30	95.96	87.95	23.30	109.11	50.21	235.00	82.50 to 100.41	90,828	79,880

**36 Garfield**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 43  
Total Sales Price : 3,905,600  
Total Adj. Sales Price : 3,905,600  
Total Assessed Value : 3,434,832  
Avg. Adj. Sales Price : 90,828  
Avg. Assessed Value : 79,880

MEDIAN : 94  
WGT. MEAN : 88  
MEAN : 96  
COD : 23.30  
PRD : 109.11

COV : 37.03  
STD : 35.53  
Avg. Abs. Dev : 21.97  
MAX Sales Ratio : 235.00  
MIN Sales Ratio : 50.21

95% Median C.I. : 82.50 to 100.41  
95% Wgt. Mean C.I. : 80.75 to 95.14  
95% Mean C.I. : 85.34 to 106.58

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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												
Less Than 15,000	1	235.00	235.00	235.00	00.00	100.00	235.00	235.00	N/A	14,000	32,900	
Less Than 30,000	3	209.05	191.20	190.76	16.81	100.23	129.54	235.00	N/A	16,567	31,603	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	43	94.30	95.96	87.95	23.30	109.11	50.21	235.00	82.50 to 100.41	90,828	79,880	
Greater Than 14,999	42	91.76	92.65	87.42	20.87	105.98	50.21	209.05	82.50 to 98.53	92,657	80,998	
Greater Than 29,999	40	88.17	88.81	86.62	18.26	102.53	50.21	167.17	81.85 to 98.46	96,398	83,501	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	235.00	235.00	235.00	00.00	100.00	235.00	235.00	N/A	14,000	32,900	
15,000 TO 29,999	2	169.30	169.30	173.41	23.48	97.63	129.54	209.05	N/A	17,850	30,955	
30,000 TO 59,999	11	96.87	103.05	103.64	14.42	99.43	82.50	167.17	84.80 to 114.09	47,318	49,040	
60,000 TO 99,999	17	87.12	87.37	87.30	13.22	100.08	65.29	105.88	71.22 to 100.41	77,876	67,987	
100,000 TO 149,999	6	61.35	67.12	66.79	21.35	100.49	50.21	113.84	50.21 to 113.84	127,333	85,050	
150,000 TO 249,999	5	84.31	86.07	87.86	15.64	97.96	69.82	105.40	N/A	189,500	166,488	
250,000 TO 499,999	1	100.69	100.69	100.69	00.00	100.00	100.69	100.69	N/A	300,000	302,055	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	43	94.30	95.96	87.95	23.30	109.11	50.21	235.00	82.50 to 100.41	90,828	79,880	

**36 Garfield**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 5  
Total Sales Price : 385,000  
Total Adj. Sales Price : 385,000  
Total Assessed Value : 334,138  
Avg. Adj. Sales Price : 77,000  
Avg. Assessed Value : 66,828

MEDIAN : 83  
WGT. MEAN : 87  
MEAN : 81  
COD : 28.54  
PRD : 92.86

COV : 37.32  
STD : 30.08  
Avg. Abs. Dev : 23.55  
MAX Sales Ratio : 118.19  
MIN Sales Ratio : 50.47

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 43.25 to 117.93

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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-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	118.19	118.19	118.19	00.00	100.00	118.19	118.19	N/A	100,000	118,190
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	100.91	100.91	100.91	00.00	100.00	100.91	100.91	N/A	95,000	95,860
01-OCT-15 To 31-DEC-15	1	50.47	50.47	50.47	00.00	100.00	50.47	50.47	N/A	75,000	37,850
01-JAN-16 To 31-MAR-16	1	82.51	82.51	82.51	00.00	100.00	82.51	82.51	N/A	75,000	61,883
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	1	50.89	50.89	50.89	00.00	100.00	50.89	50.89	N/A	40,000	20,355
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	2	109.55	109.55	109.77	07.89	99.80	100.91	118.19	N/A	97,500	107,025
01-OCT-15 To 30-SEP-16	2	66.49	66.49	66.49	24.09	100.00	50.47	82.51	N/A	75,000	49,867
01-OCT-16 To 30-SEP-17	1	50.89	50.89	50.89	00.00	100.00	50.89	50.89	N/A	40,000	20,355
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	3	100.91	89.86	93.30	22.37	96.31	50.47	118.19	N/A	90,000	83,967
01-JAN-16 To 31-DEC-16	1	82.51	82.51	82.51	00.00	100.00	82.51	82.51	N/A	75,000	61,883
<u>ALL</u>	5	82.51	80.59	86.79	28.54	92.86	50.47	118.19	N/A	77,000	66,828

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	5	82.51	80.59	86.79	28.54	92.86	50.47	118.19	N/A	77,000	66,828
<u>ALL</u>	5	82.51	80.59	86.79	28.54	92.86	50.47	118.19	N/A	77,000	66,828

**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	4	75.90	80.12	87.82	38.79	91.23	50.47	118.19	N/A	77,500	68,064
04	1	82.51	82.51	82.51	00.00	100.00	82.51	82.51	N/A	75,000	61,883
<u>ALL</u>	5	82.51	80.59	86.79	28.54	92.86	50.47	118.19	N/A	77,000	66,828

**36 Garfield**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 5  
Total Sales Price : 385,000  
Total Adj. Sales Price : 385,000  
Total Assessed Value : 334,138  
Avg. Adj. Sales Price : 77,000  
Avg. Assessed Value : 66,828

MEDIAN : 83  
WGT. MEAN : 87  
MEAN : 81  
COD : 28.54  
PRD : 92.86

COV : 37.32  
STD : 30.08  
Avg. Abs. Dev : 23.55  
MAX Sales Ratio : 118.19  
MIN Sales Ratio : 50.47

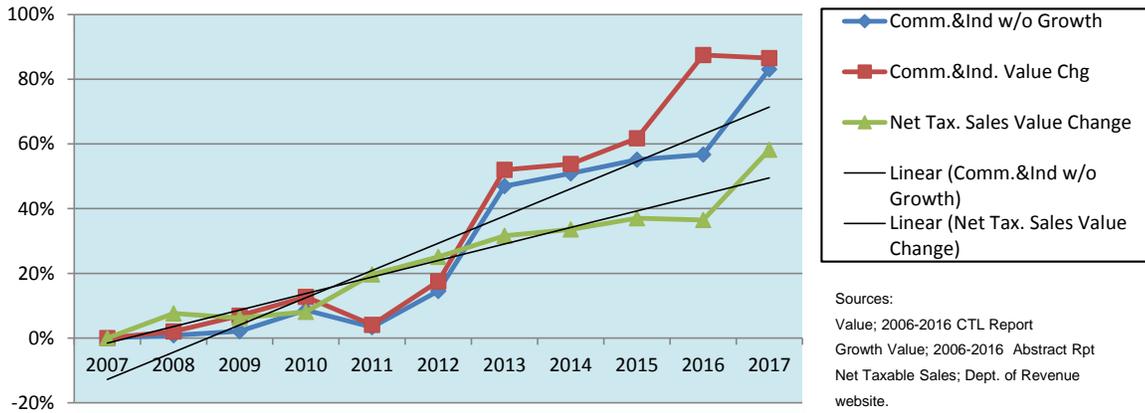
95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 43.25 to 117.93

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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											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	5	82.51	80.59	86.79	28.54	92.86	50.47	118.19	N/A	77,000	66,828
Greater Than 14,999	5	82.51	80.59	86.79	28.54	92.86	50.47	118.19	N/A	77,000	66,828
Greater Than 29,999	5	82.51	80.59	86.79	28.54	92.86	50.47	118.19	N/A	77,000	66,828
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	50.89	50.89	50.89	00.00	100.00	50.89	50.89	N/A	40,000	20,355
60,000 TO 99,999	3	82.51	77.96	79.83	20.37	97.66	50.47	100.91	N/A	81,667	65,198
100,000 TO 149,999	1	118.19	118.19	118.19	00.00	100.00	118.19	118.19	N/A	100,000	118,190
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	5	82.51	80.59	86.79	28.54	92.86	50.47	118.19	N/A	77,000	66,828

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
Blank	1	50.89	50.89	50.89	00.00	100.00	50.89	50.89	N/A	40,000	20,355
340	1	118.19	118.19	118.19	00.00	100.00	118.19	118.19	N/A	100,000	118,190
344	1	50.47	50.47	50.47	00.00	100.00	50.47	50.47	N/A	75,000	37,850
352	1	100.91	100.91	100.91	00.00	100.00	100.91	100.91	N/A	95,000	95,860
447	1	82.51	82.51	82.51	00.00	100.00	82.51	82.51	N/A	75,000	61,883
<u>ALL</u>	5	82.51	80.59	86.79	28.54	92.86	50.47	118.19	N/A	77,000	66,828

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 6,661,890	\$ 243,295	3.65%	\$ 6,418,595	-	\$ 14,939,004	-
2008	\$ 6,796,845	\$ 79,070	1.16%	\$ 6,717,775	0.84%	\$ 16,080,686	7.64%
2009	\$ 7,123,615	\$ 320,150	4.49%	\$ 6,803,465	0.10%	\$ 15,866,177	-1.33%
2010	\$ 7,509,090	\$ 269,320	3.59%	\$ 7,239,770	1.63%	\$ 16,151,184	1.80%
2011	\$ 6,932,405	\$ 48,330	0.70%	\$ 6,884,075	-8.32%	\$ 17,881,289	10.71%
2012	\$ 7,829,845	\$ 199,895	2.55%	\$ 7,629,950	10.06%	\$ 18,692,083	4.53%
2013	\$ 10,123,995	\$ 331,295	3.27%	\$ 9,792,700	25.07%	\$ 19,660,359	5.18%
2014	\$ 10,246,040	\$ 194,570	1.90%	\$ 10,051,470	-0.72%	\$ 19,952,959	1.49%
2015	\$ 10,775,321	\$ 437,440	4.06%	\$ 10,337,881	0.90%	\$ 20,473,515	2.61%
2016	\$ 12,490,760	\$ 2,050,716	16.42%	\$ 10,440,044	-3.11%	\$ 20,390,786	-0.40%
2017	\$ 12,429,337	\$ 231,486	1.86%	\$ 12,197,851	-2.35%	\$ 23,636,292	15.92%
<b>Ann %chg</b>	6.44%			<b>Average</b>	<b>2.41%</b>	<b>3.52%</b>	<b>4.81%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	0.84%	2.03%	7.64%
2009	2.13%	6.93%	6.21%
2010	8.67%	12.72%	8.11%
2011	3.34%	4.06%	19.70%
2012	14.53%	17.53%	25.12%
2013	47.00%	51.97%	31.60%
2014	50.88%	53.80%	33.56%
2015	55.18%	61.75%	37.05%
2016	56.71%	87.50%	36.49%
2017	83.10%	86.57%	58.22%

County Number	36
County Name	Garfield

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

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 9  
Total Sales Price : 15,388,598  
Total Adj. Sales Price : 15,388,598  
Total Assessed Value : 11,090,439  
Avg. Adj. Sales Price : 1,709,844  
Avg. Assessed Value : 1,232,271

MEDIAN : 72  
WGT. MEAN : 72  
MEAN : 70  
COD : 10.94  
PRD : 97.74

COV : 14.85  
STD : 10.46  
Avg. Abs. Dev : 07.86  
MAX Sales Ratio : 88.96  
MIN Sales Ratio : 55.54

95% Median C.I. : 57.66 to 78.12  
95% Wgt. Mean C.I. : 65.00 to 79.14  
95% Mean C.I. : 62.40 to 78.48

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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-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	2	76.67	76.67	79.25	16.03	96.74	64.38	88.96	N/A	207,624	164,544
01-APR-15 To 30-JUN-15	1	68.12	68.12	68.12	00.00	100.00	68.12	68.12	N/A	345,000	235,012
01-JUL-15 To 30-SEP-15	1	55.54	55.54	55.54	00.00	100.00	55.54	55.54	N/A	450,800	250,394
01-OCT-15 To 31-DEC-15	1	57.66	57.66	57.66	00.00	100.00	57.66	57.66	N/A	521,550	300,712
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	2	77.39	77.39	77.41	00.94	99.97	76.66	78.12	N/A	490,000	379,288
01-JAN-17 To 31-MAR-17	1	71.83	71.83	71.83	00.00	100.00	71.83	71.83	N/A	176,000	126,421
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	72.72	72.72	72.72	00.00	100.00	72.72	72.72	N/A	12,500,000	9,090,237
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	4	66.25	69.25	67.26	14.02	102.96	55.54	88.96	N/A	302,762	203,623
01-OCT-15 To 30-SEP-16	1	57.66	57.66	57.66	00.00	100.00	57.66	57.66	N/A	521,550	300,712
01-OCT-16 To 30-SEP-17	4	74.69	74.83	73.05	03.43	102.44	71.83	78.12	N/A	3,414,000	2,493,809
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	5	64.38	66.93	64.37	13.64	103.98	55.54	88.96	N/A	346,520	223,041
01-JAN-16 To 31-DEC-16	2	77.39	77.39	77.41	00.94	99.97	76.66	78.12	N/A	490,000	379,288
<u>ALL</u>	9	71.83	70.44	72.07	10.94	97.74	55.54	88.96	57.66 to 78.12	1,709,844	1,232,271

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	71.83	70.44	72.07	10.94	97.74	55.54	88.96	57.66 to 78.12	1,709,844	1,232,271
<u>ALL</u>	9	71.83	70.44	72.07	10.94	97.74	55.54	88.96	57.66 to 78.12	1,709,844	1,232,271

**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	1	88.96	88.96	88.96	00.00	100.00	88.96	88.96	N/A	251,248	223,507
1	1	88.96	88.96	88.96	00.00	100.00	88.96	88.96	N/A	251,248	223,507
<u>Grass</u>											
County	5	64.38	65.21	64.22	10.97	101.54	55.54	76.66	N/A	358,470	230,217
1	5	64.38	65.21	64.22	10.97	101.54	55.54	76.66	N/A	358,470	230,217
<u>ALL</u>	9	71.83	70.44	72.07	10.94	97.74	55.54	88.96	57.66 to 78.12	1,709,844	1,232,271

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

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 9  
 Total Sales Price : 15,388,598  
 Total Adj. Sales Price : 15,388,598  
 Total Assessed Value : 11,090,439  
 Avg. Adj. Sales Price : 1,709,844  
 Avg. Assessed Value : 1,232,271

MEDIAN : 72  
 WGT. MEAN : 72  
 MEAN : 70  
 COD : 10.94  
 PRD : 97.74

COV : 14.85  
 STD : 10.46  
 Avg. Abs. Dev : 07.86  
 MAX Sales Ratio : 88.96  
 MIN Sales Ratio : 55.54

95% Median C.I. : 57.66 to 78.12  
 95% Wgt. Mean C.I. : 65.00 to 79.14  
 95% Mean C.I. : 62.40 to 78.48

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	2	78.54	78.54	76.90	13.27	102.13	68.12	88.96	N/A	298,124	229,260
1	2	78.54	78.54	76.90	13.27	102.13	68.12	88.96	N/A	298,124	229,260
<b>_____Grass_____</b>											
County	7	71.83	68.13	71.87	09.93	94.80	55.54	78.12	55.54 to 78.12	2,113,193	1,518,846
1	7	71.83	68.13	71.87	09.93	94.80	55.54	78.12	55.54 to 78.12	2,113,193	1,518,846
<b>_____ALL_____</b>	<b>9</b>	<b>71.83</b>	<b>70.44</b>	<b>72.07</b>	<b>10.94</b>	<b>97.74</b>	<b>55.54</b>	<b>88.96</b>	<b>57.66 to 78.12</b>	<b>1,709,844</b>	<b>1,232,271</b>

## Garfield County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Garfield	1	n/a	4095	4095	3495	3495	3095	3095	2650	<b>3400</b>
Loup	1	n/a	4000	4000	3400	3400	3000	3000	2000	<b>3330</b>
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	<b>2366</b>
Holt	3	2850	2850	2850	2850	2700	2700	2500	2500	<b>2609</b>
Wheeler	1	3760	3680	3570	3480	3390	3310	3235	3140	<b>3264</b>
Greeley	1	n/a	3875	3865	3845	3825	3800	3775	3750	<b>3791</b>
Custer	3	n/a	4379	3972	3729	3452	3341	2447	2450	<b>3288</b>
Valley	1	n/a	5060	5060	4350	4110	4110	3360	3360	<b>4411</b>

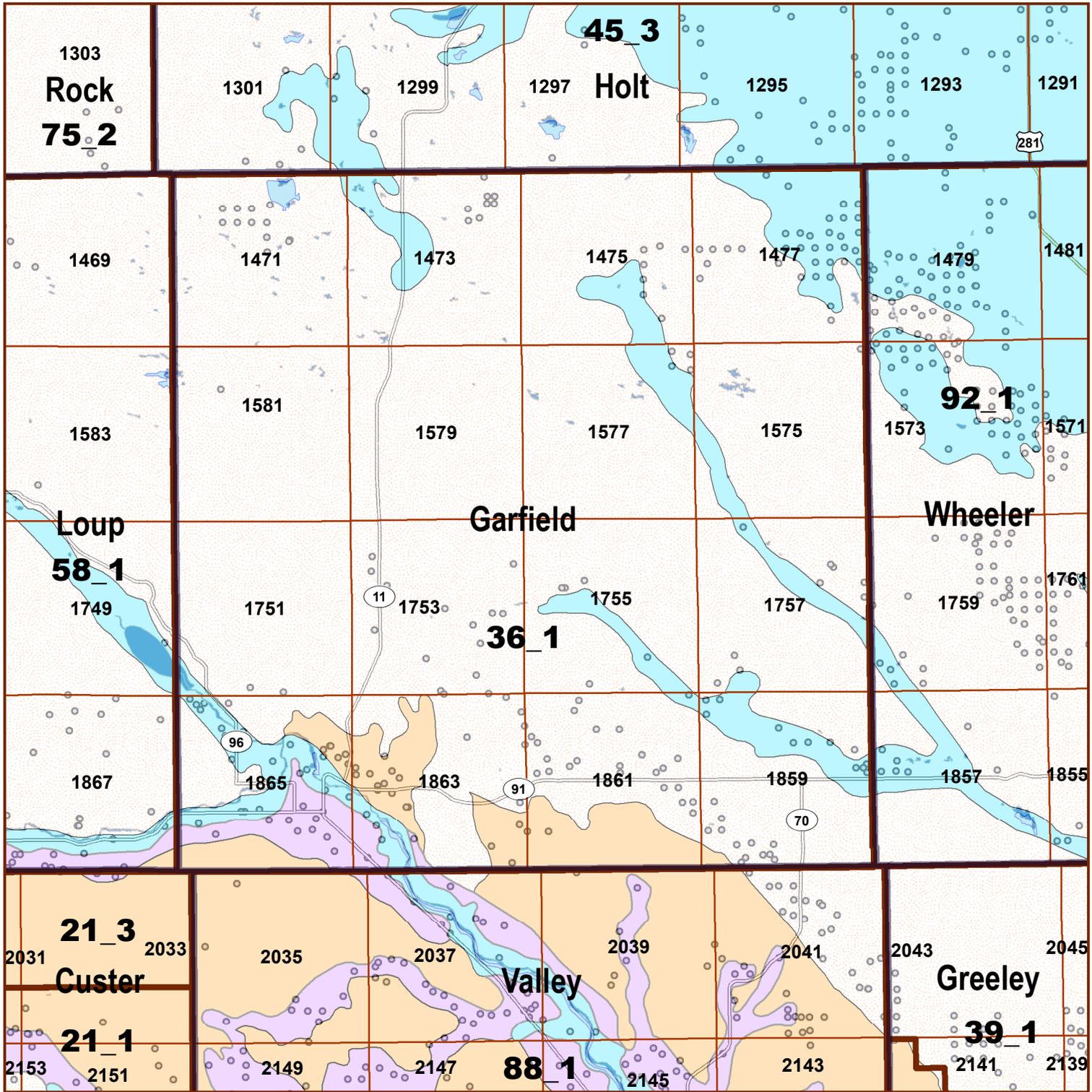
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Garfield	1	n/a	1700	1700	1490	1490	1240	1240	1165	<b>1389</b>
Loup	1	n/a	925	n/a	925	865	780	780	780	<b>848</b>
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	<b>883</b>
Holt	3	1800	1800	1800	1800	1800	1803	1803	1817	<b>1802</b>
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	<b>1358</b>
Greeley	1	n/a	2020	2010	2000	1850	1830	1575	1260	<b>1694</b>
Custer	3	n/a	1400	1390	1390	1380	1380	1375	1375	<b>1384</b>
Valley	1	n/a	2150	2150	2150	2115	2115	2115	1980	<b>2096</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Garfield	1	n/a	1095	1095	1095	1010	1010	844	695	<b>753</b>
Loup	1	n/a	820	821	820	700	700	700	700	<b>701</b>
Rock	2	n/a	2000	n/a	986	900	850	745	609	<b>718</b>
Holt	3	1540	1541	1441	1436	1436	1433	1323	874	<b>1232</b>
Wheeler	1	1375	1295	1220	1150	1070	1000	970	878	<b>930</b>
Greeley	1	n/a	1210	1190	1125	1125	1055	1050	1025	<b>1040</b>
Custer	3	n/a	961	963	955	962	955	937	808	<b>843</b>
Valley	1	n/a	1401	1402	1362	1400	1317	1231	1258	<b>1267</b>

County	Mkt Area	CRP	TIMBER	WASTE
Garfield	1	919	n/a	194
Loup	1	854	n/a	100
Rock	2	586	350	101
Holt	3	1430	500	100
Wheeler	1	1470	n/a	442
Greeley	1	1086	n/a	n/a
Custer	3	n/a	n/a	40
Valley	1	1313	1289	251

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



**Legend**

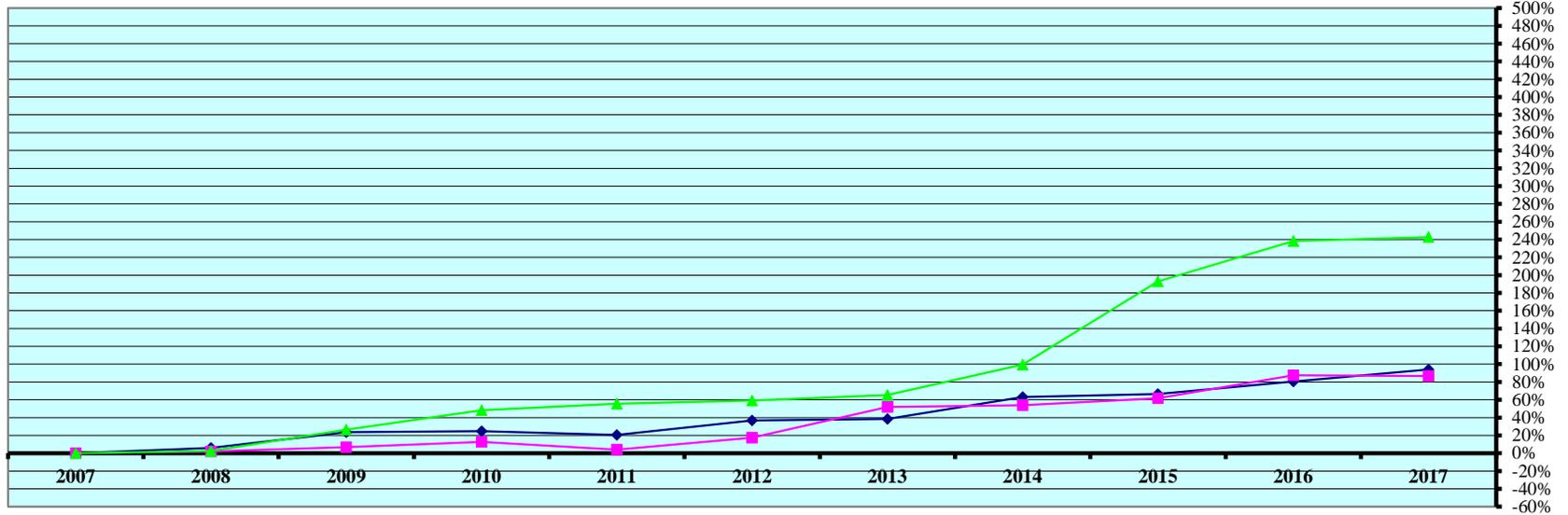
- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsols on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Garfield County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	32,368,190	--	--	--	6,661,890	--	--	--	100,905,620	--	--	--
2008	34,288,805	1,920,615	5.93%	5.93%	6,796,845	134,955	2.03%	2.03%	103,591,980	2,686,360	2.66%	2.66%
2009	40,048,065	5,759,260	16.80%	23.73%	7,123,615	326,770	4.81%	6.93%	127,598,695	24,006,715	23.17%	26.45%
2010	40,415,530	367,465	0.92%	24.86%	7,509,090	385,475	5.41%	12.72%	149,551,515	21,952,820	17.20%	48.21%
2011	38,982,680	-1,432,850	-3.55%	20.44%	6,932,405	-576,685	-7.68%	4.06%	157,003,280	7,451,765	4.98%	55.59%
2012	44,268,170	5,285,490	13.56%	36.76%	7,829,845	897,440	12.95%	17.53%	160,568,605	3,565,325	2.27%	59.13%
2013	44,860,170	592,000	1.34%	38.59%	10,123,995	2,294,150	29.30%	51.97%	166,807,655	6,239,050	3.89%	65.31%
2014	52,776,645	7,916,475	17.65%	63.05%	10,246,040	122,045	1.21%	53.80%	201,319,000	34,511,345	20.69%	99.51%
2015	53,857,120	1,080,475	2.05%	66.39%	10,775,321	529,281	5.17%	61.75%	295,584,900	94,265,900	46.82%	192.93%
2016	58,417,725	4,560,605	8.47%	80.48%	12,490,760	1,715,439	15.92%	87.50%	341,338,275	45,753,375	15.48%	238.27%
2017	62,798,729	4,381,004	7.50%	94.01%	12,429,337	-61,423	-0.49%	86.57%	345,776,198	4,437,923	1.30%	242.67%

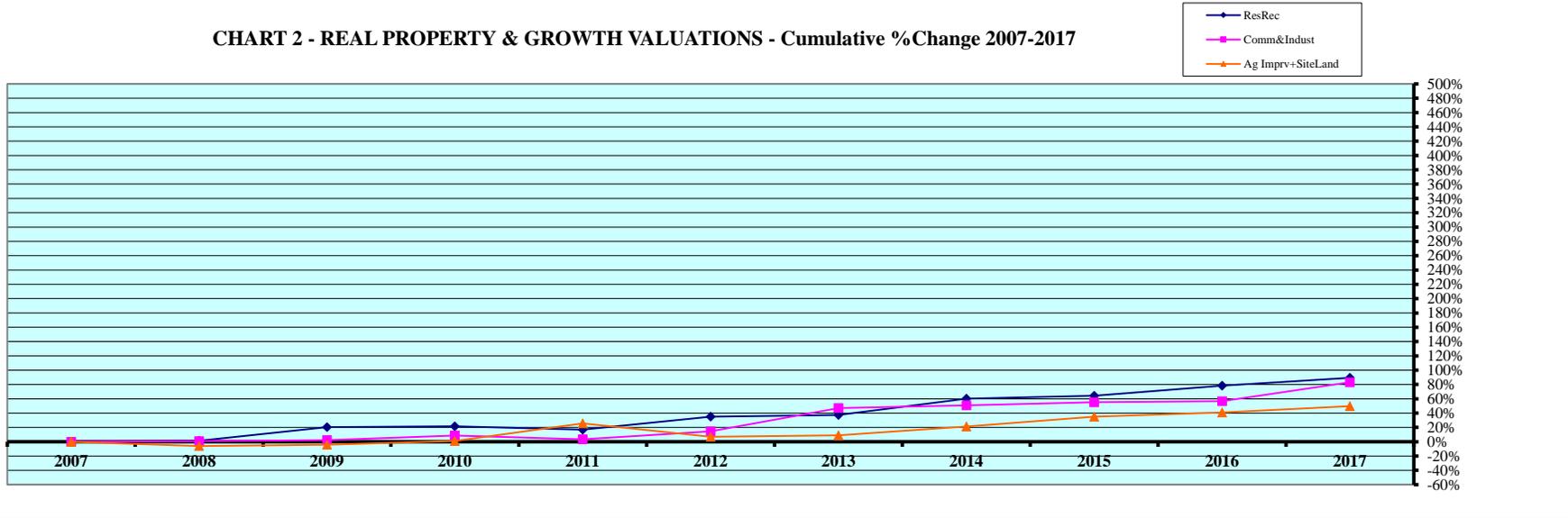
Rate Annual %chg: Residential & Recreational **6.85%** Commercial & Industrial **6.44%** Agricultural Land **13.11%**

Cnty# **36**  
County **GARFIELD**

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.  
Source: 2007 - 2017 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2007	32,368,190	901,390	2.78%	31,466,800	--	--	6,661,890	243,295	3.65%	6,418,595	--	--	
2008	34,288,805	1,494,970	4.36%	32,793,835	1.32%	1.32%	6,796,845	79,070	1.16%	6,717,775	0.84%	0.84%	
2009	40,048,065	1,116,210	2.79%	38,931,855	13.54%	20.28%	7,123,615	320,150	4.49%	6,803,465	0.10%	2.13%	
2010	40,415,530	1,097,445	2.72%	39,318,085	-1.82%	21.47%	7,509,090	269,320	3.59%	7,239,770	1.63%	8.67%	
2011	38,982,680	1,105,580	2.84%	37,877,100	-6.28%	17.02%	6,932,405	48,330	0.70%	6,884,075	-8.32%	3.34%	
2012	44,268,170	582,780	1.32%	43,685,390	12.06%	34.96%	7,829,845	199,895	2.55%	7,629,950	10.06%	14.53%	
2013	44,860,170	387,580	0.86%	44,472,590	0.46%	37.40%	10,123,995	331,295	3.27%	9,792,700	25.07%	47.00%	
2014	52,776,645	878,885	1.67%	51,897,760	15.69%	60.34%	10,246,040	194,570	1.90%	10,051,470	-0.72%	50.88%	
2015	53,857,120	697,635	1.30%	53,159,485	0.73%	64.23%	10,775,321	437,440	4.06%	10,337,881	0.90%	55.18%	
2016	58,417,725	663,000	1.13%	57,754,725	7.24%	78.43%	12,490,760	2,050,716	16.42%	10,440,044	-3.11%	56.71%	
2017	62,798,729	1,515,227	2.41%	61,283,502	4.91%	89.33%	12,429,337	231,486	1.86%	12,197,851	-2.35%	83.10%	
Rate Ann%chg	6.85%				4.78%		6.44%				C & I w/o growth		2.41%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	12,022,580	5,941,880	17,964,460	299,215	1.67%	17,665,245	--	--
2008	11,118,790	5,911,355	17,030,145	150,120	0.88%	16,880,025	-6.04%	-6.04%
2009	12,098,935	6,077,415	18,176,350	972,065	5.35%	17,204,285	1.02%	-4.23%
2010	12,305,235	6,327,415	18,632,650	473,730	2.54%	18,158,920	-0.10%	1.08%
2011	14,964,670	7,966,320	22,930,990	359,570	1.57%	22,571,420	21.14%	25.64%
2012	12,407,390	7,407,540	19,814,930	582,675	2.94%	19,232,255	-16.13%	7.06%
2013	12,466,460	7,531,960	19,998,420	430,305	2.15%	19,568,115	-1.25%	8.93%
2014	14,766,555	7,628,540	22,395,095	625,965	2.80%	21,769,130	8.85%	21.18%
2015	16,027,170	8,719,075	24,746,245	493,460	1.99%	24,252,785	8.30%	35.00%
2016	15,669,265	10,283,400	25,952,665	660,090	2.54%	25,292,575	2.21%	40.79%
2017	16,476,855	11,063,480	27,540,335	639,667	2.32%	26,900,668	3.65%	49.74%
Rate Ann%chg	3.20%	6.41%	4.37%			Ag Imprv+Site w/o growth	2.17%	

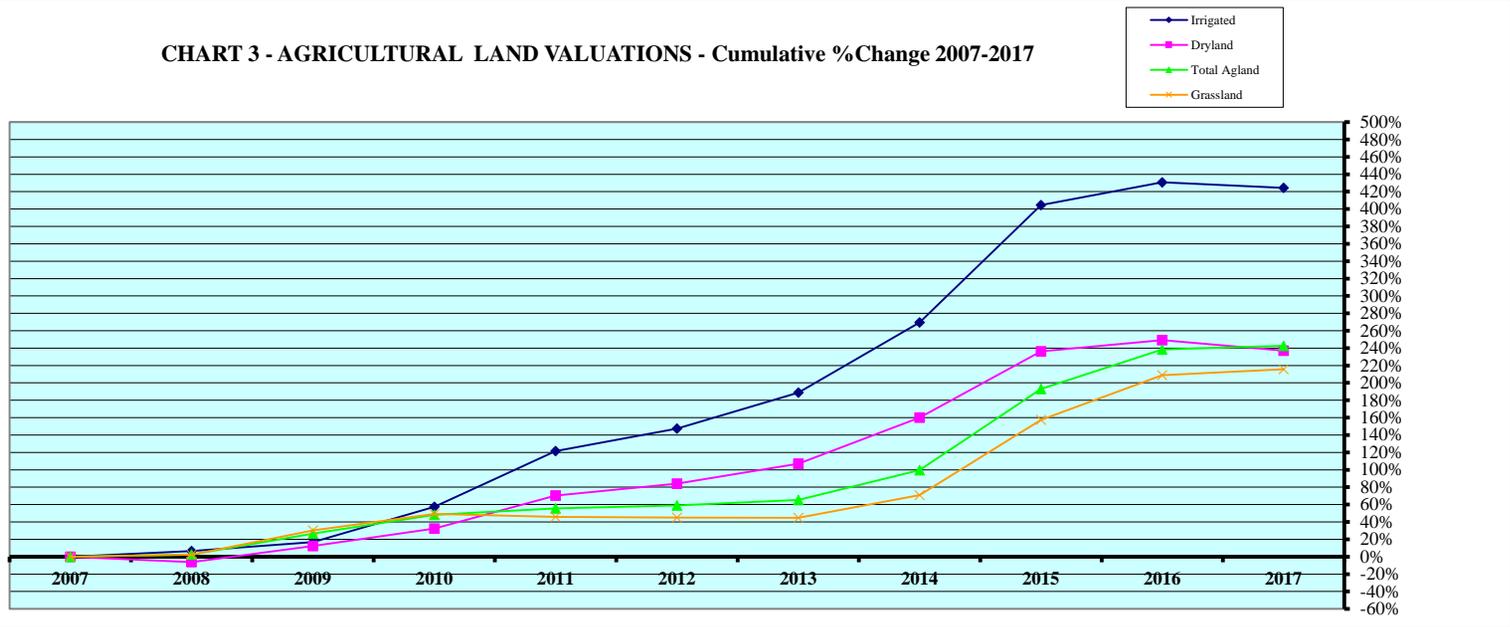
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2007 - 2017 CTL Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

Cnty# 36  
County GARFIELD

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	13,827,440	--	--	--	3,259,675	--	--	--	82,320,710	--	--	--
2008	14,721,705	894,265	6.47%	6.47%	3,057,100	-202,575	-6.21%	-6.21%	84,315,955	1,995,245	2.42%	2.42%
2009	16,146,010	1,424,305	9.67%	16.77%	3,662,340	605,240	19.80%	12.35%	107,235,430	22,919,475	27.18%	30.27%
2010	21,772,170	5,626,160	34.85%	57.46%	4,315,490	653,150	17.83%	32.39%	122,792,420	15,556,990	14.51%	49.16%
2011	30,620,235	8,848,065	40.64%	121.45%	5,555,540	1,240,050	28.73%	70.43%	120,117,490	-2,674,930	-2.18%	45.91%
2012	34,223,595	3,603,360	11.77%	147.50%	5,996,245	440,705	7.93%	83.95%	119,430,020	-687,470	-0.57%	45.08%
2013	39,925,470	5,701,875	16.66%	188.74%	6,747,535	751,290	12.53%	107.00%	119,241,125	-188,895	-0.16%	44.85%
2014	51,108,010	11,182,540	28.01%	269.61%	8,475,085	1,727,550	25.60%	160.00%	140,657,335	21,416,210	17.96%	70.87%
2015	69,774,295	18,666,285	36.52%	404.61%	10,959,765	2,484,680	29.32%	236.22%	211,838,960	71,181,625	50.61%	157.33%
2016	73,393,685	3,619,390	5.19%	430.78%	11,382,410	422,645	3.86%	249.19%	254,303,360	42,464,400	20.05%	208.92%
2017	72,503,505	-890,180	-1.21%	424.35%	10,986,302	-396,108	-3.48%	237.04%	259,884,608	5,581,248	2.19%	215.70%

Rate Ann.%chg: Irrigated **18.02%** Dryland **12.92%** Grassland **12.18%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	1,497,795	--	--	--	0	--	--	--	100,905,620	--	--	--
2008	1,497,220	-575	-0.04%	-0.04%	0	0	--	--	103,591,980	2,686,360	2.66%	2.66%
2009	553,425	-943,795	-63.04%	-63.05%	1,490	1,490	--	--	127,598,695	24,006,715	23.17%	26.45%
2010	671,435	118,010	21.32%	-55.17%	0	-1,490	-100.00%	--	149,551,515	21,952,820	17.20%	48.21%
2011	710,015	38,580	5.75%	-52.60%	0	0	--	--	157,003,280	7,451,765	4.98%	55.59%
2012	619,795	-90,220	-12.71%	-58.62%	298,950	298,950	--	--	160,568,605	3,565,325	2.27%	59.13%
2013	615,685	-4,110	-0.66%	-58.89%	277,840	-21,110	-7.06%	--	166,807,655	6,239,050	3.89%	65.31%
2014	615,040	-645	-0.10%	-58.94%	463,530	185,690	66.83%	--	201,319,000	34,511,345	20.69%	99.51%
2015	1,641,055	1,026,015	166.82%	9.56%	1,370,825	907,295	195.74%	--	295,584,900	94,265,900	46.82%	192.93%
2016	1,882,430	241,375	14.71%	25.68%	376,390	-994,435	-72.54%	--	341,338,275	45,753,375	15.48%	238.27%
2017	1,997,278	114,848	6.10%	33.35%	404,505	28,115	7.47%	--	345,776,198	4,437,923	1.30%	242.67%

Cnty# **36**  
County **GARFIELD**

Rate Ann.%chg: Total Agric Land **13.11%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	13,545,370	18,470	733			3,320,130	9,474	350			82,386,650	310,748	265		
2008	14,728,445	20,154	731	-0.35%	-0.35%	3,054,185	8,770	348	-0.62%	-0.62%	84,320,795	309,707	272	2.69%	2.69%
2009	16,145,145	20,126	802	9.77%	9.38%	3,662,385	8,792	417	19.60%	18.86%	107,232,825	322,936	332	21.96%	25.25%
2010	21,900,790	20,135	1,088	35.59%	48.31%	4,526,640	8,765	516	23.99%	47.37%	128,151,195	322,970	397	19.50%	49.66%
2011	30,836,540	20,400	1,512	38.97%	106.11%	5,558,355	8,650	643	24.41%	83.35%	120,019,425	322,766	372	-6.29%	40.25%
2012	34,162,295	20,583	1,660	9.80%	126.32%	6,042,325	8,535	708	10.17%	102.01%	119,242,610	320,641	372	0.01%	40.27%
2013	39,672,840	20,744	1,913	15.23%	160.78%	6,796,300	8,432	806	13.86%	129.99%	118,865,360	320,683	371	-0.33%	39.81%
2014	51,025,145	20,891	2,442	27.71%	233.03%	8,529,595	8,305	1,027	27.42%	193.06%	140,207,135	320,583	437	17.99%	64.96%
2015	69,709,750	20,621	3,380	38.41%	360.94%	11,025,435	7,981	1,381	34.50%	294.18%	211,847,795	317,787	667	52.43%	151.44%
2016	73,512,140	20,763	3,541	4.74%	382.77%	11,477,960	7,985	1,437	4.06%	310.17%	254,534,920	317,637	801	20.21%	202.25%
2017	72,225,429	20,817	3,470	-2.00%	373.10%	11,139,952	7,852	1,419	-1.31%	304.82%	260,153,025	317,191	820	2.35%	209.36%

Rate Annual %chg Average Value/Acre: **16.81%**

**15.01%**

**11.96%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	1,497,620	18,712	80			0	0				100,749,770	357,404	282		
2008	1,497,300	18,708	80	0.00%	0.00%	0	0				103,600,725	357,339	290	2.85%	2.85%
2009	553,525	5,436	102	27.23%	27.23%	4,770	48	100			127,598,650	357,339	357	23.16%	26.67%
2010	728,300	5,453	134	31.16%	66.87%	0	0				155,306,925	357,323	435	21.72%	54.19%
2011	707,055	5,512	128	-3.95%	60.29%	0	0				157,121,375	357,328	440	1.17%	55.99%
2012	628,695	5,507	114	-11.01%	42.64%	209,430	315	664			160,285,355	355,582	451	2.51%	59.91%
2013	613,495	5,507	111	-2.42%	39.19%	277,840	375	741	11.48%		166,225,835	355,741	467	3.66%	65.76%
2014	613,415	5,262	117	4.65%	45.67%	474,745	424	1,120	51.25%		200,850,035	355,464	565	20.92%	100.44%
2015	1,646,875	9,406	175	50.17%	118.75%	376,390	270	1,396	24.65%		294,606,245	356,065	827	46.43%	193.51%
2016	1,880,635	9,420	200	14.03%	149.45%	376,390	270	1,396	0.00%		341,782,045	356,074	960	16.01%	240.51%
2017	1,998,354	9,521	210	5.13%	162.25%	404,505	265	1,526	9.33%		345,921,265	355,646	973	1.33%	245.04%

**36**  
**GARFIELD**

Rate Annual %chg Average Value/Acre: **13.18%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**





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	647,985	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	647,985
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	40,465	647,985

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	83	20	136	239

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	267,189	30	4,784,613	988	225,904,768	1,021	230,956,570
28. Ag-Improved Land	3	340,428	15	5,267,423	282	92,780,827	300	98,388,678
29. Ag Improvements	3	96,891	15	1,523,742	298	22,107,165	316	23,727,798
30. Ag Total							1,337	353,073,046

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	1	1.00	12,000	10	10.00	120,000	
33. HomeSite Improvements	1	0.00	32,302	10	0.00	943,897	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	12.00	33,600	
36. FarmSite Improv Land	3	5.35	16,050	15	47.96	143,880	
37. FarmSite Improvements	3	0.00	64,589	14	0.00	579,845	
38. FarmSite Total							
39. Road & Ditches	0	1.59	0	0	42.56	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	198	217.00	2,604,000	209	228.00	2,736,000	
33. HomeSite Improvements	181	0.00	14,841,063	192	0.00	15,817,262	456,091
34. HomeSite Total				<b>193</b>	<b>229.00</b>	<b>18,565,262</b>	
35. FarmSite UnImp Land	14	30.80	68,950	15	42.80	102,550	
36. FarmSite Improv Land	263	676.55	2,025,145	281	729.86	2,185,075	
37. FarmSite Improvements	284	0.00	7,266,102	301	0.00	7,910,536	350,855
38. FarmSite Total				<b>316</b>	<b>772.66</b>	<b>10,198,161</b>	
39. Road & Ditches	0	1,832.85	0	0	1,877.00	0	
40. Other- Non Ag Use	0	2,291.55	1,145,775	0	2,291.55	1,145,775	
41. Total Section VI				<b>509</b>	<b>5,170.21</b>	<b>29,909,198</b>	<b>806,946</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	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	10	1,285.15	1,114,018	10	1,285.15	1,114,018
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	5,149.24	24.50%	21,086,158	29.52%	4,095.00
47. 2A1	116.26	0.55%	476,086	0.67%	4,095.01
48. 2A	4,529.69	21.55%	15,831,290	22.16%	3,495.01
49. 3A1	900.88	4.29%	3,148,584	4.41%	3,495.01
50. 3A	2,765.40	13.16%	8,558,914	11.98%	3,095.00
51. 4A1	5,222.29	24.85%	16,163,014	22.62%	3,095.01
52. 4A	2,331.19	11.09%	6,177,679	8.65%	2,650.01
53. Total	21,014.95	100.00%	71,441,725	100.00%	3,399.57
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	421.69	5.60%	716,873	6.86%	1,700.00
56. 2D1	56.07	0.74%	95,319	0.91%	1,700.00
57. 2D	3,077.18	40.89%	4,585,002	43.85%	1,490.00
58. 3D1	853.33	11.34%	1,271,461	12.16%	1,490.00
59. 3D	268.03	3.56%	332,356	3.18%	1,240.00
60. 4D1	1,804.33	23.97%	2,237,369	21.40%	1,240.00
61. 4D	1,045.66	13.89%	1,218,242	11.65%	1,165.05
62. Total	7,526.29	100.00%	10,456,622	100.00%	1,389.35
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	747.03	0.24%	818,081	0.34%	1,095.11
65. 2G1	313.55	0.10%	343,342	0.14%	1,095.02
66. 2G	6,904.47	2.19%	7,560,498	3.18%	1,095.01
67. 3G1	2,009.55	0.64%	2,029,647	0.85%	1,010.00
68. 3G	9,815.48	3.11%	9,913,653	4.17%	1,010.00
69. 4G1	76,466.05	24.21%	64,597,449	27.14%	844.79
70. 4G	219,621.47	69.53%	152,733,350	64.17%	695.44
71. Total	315,877.60	100.00%	237,996,020	100.00%	753.44
<b>Irrigated Total</b>					
	21,014.95	5.93%	71,441,725	22.18%	3,399.57
<b>Dry Total</b>					
	7,526.29	2.13%	10,456,622	3.25%	1,389.35
<b>Grass Total</b>					
	315,877.60	89.19%	237,996,020	73.90%	753.44
72. Waste	9,486.35	2.68%	1,843,213	0.57%	194.30
73. Other	268.27	0.08%	312,250	0.10%	1,163.94
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	354,173.46	100.00%	322,049,830	100.00%	909.30

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	21.61	83.12%	66,883	85.18%	3,095.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	4.39	16.88%	11,634	14.82%	2,650.11
<b>53. Total</b>	<b>26.00</b>	<b>100.00%</b>	<b>78,517</b>	<b>100.00%</b>	<b>3,019.88</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	67.80	42.72%	101,022	47.19%	1,490.00
58. 3D1	2.00	1.26%	2,980	1.39%	1,490.00
59. 3D	74.96	47.24%	92,950	43.42%	1,239.99
60. 4D1	11.93	7.52%	14,793	6.91%	1,239.98
61. 4D	2.00	1.26%	2,330	1.09%	1,165.00
<b>62. Total</b>	<b>158.69</b>	<b>100.00%</b>	<b>214,075</b>	<b>100.00%</b>	<b>1,349.01</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	93.91	8.79%	102,832	12.60%	1,095.01
67. 3G1	0.60	0.06%	606	0.07%	1,010.00
68. 3G	99.48	9.31%	100,476	12.31%	1,010.01
69. 4G1	117.11	10.96%	91,352	11.20%	780.05
70. 4G	757.38	70.88%	520,622	63.81%	687.40
<b>71. Total</b>	<b>1,068.48</b>	<b>100.00%</b>	<b>815,888</b>	<b>100.00%</b>	<b>763.60</b>
<hr/>					
<b>Irrigated Total</b>	<b>26.00</b>	<b>2.03%</b>	<b>78,517</b>	<b>7.05%</b>	<b>3,019.88</b>
<b>Dry Total</b>	<b>158.69</b>	<b>12.38%</b>	<b>214,075</b>	<b>19.22%</b>	<b>1,349.01</b>
<b>Grass Total</b>	<b>1,068.48</b>	<b>83.32%</b>	<b>815,888</b>	<b>73.24%</b>	<b>763.60</b>
72. Waste	29.15	2.27%	5,538	0.50%	189.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>1,282.32</b>	<b>100.00%</b>	<b>1,114,018</b>	<b>100.00%</b>	<b>868.75</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	439,061	2,272.80	8,603,528	18,659.75	62,477,653	21,040.95	71,520,242
<b>77. Dry Land</b>	5.10	8,588	210.00	295,026	7,469.88	10,367,083	7,684.98	10,670,697
<b>78. Grass</b>	162.32	131,918	863.49	816,844	315,920.27	237,863,146	316,946.08	238,811,908
<b>79. Waste</b>	0.00	0	85.94	16,328	9,429.56	1,832,423	9,515.50	1,848,751
<b>80. Other</b>	0.00	0	15.22	22,830	253.05	289,420	268.27	312,250
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>275.82</b>	<b>579,567</b>	<b>3,447.45</b>	<b>9,754,556</b>	<b>351,732.51</b>	<b>312,829,725</b>	<b>355,455.78</b>	<b>323,163,848</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	21,040.95	5.92%	71,520,242	22.13%	3,399.10
<b>Dry Land</b>	7,684.98	2.16%	10,670,697	3.30%	1,388.51
<b>Grass</b>	316,946.08	89.17%	238,811,908	73.90%	753.48
<b>Waste</b>	9,515.50	2.68%	1,848,751	0.57%	194.29
<b>Other</b>	268.27	0.08%	312,250	0.10%	1,163.94
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>355,455.78</b>	<b>100.00%</b>	<b>323,163,848</b>	<b>100.00%</b>	<b>909.15</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bur	34	298,314	525	5,188,537	527	35,769,609	561	41,256,460	592,851
83.2 Cal	80	978,088	76	2,695,505	105	7,885,277	185	11,558,870	622,727
83.3 Rur	9	166,445	121	2,794,589	128	13,688,525	137	16,649,559	369,556
84 Residential Total	123	1,442,847	722	10,678,631	760	57,343,411	883	69,464,889	1,585,134

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bur	7	45,955	101	1,185,409	104	5,484,366	111	6,715,730	136,747
85.2	Cal	0	0	6	180,104	6	386,260	6	566,364	0
85.3	Rur	3	118,410	24	802,801	26	4,710,672	29	5,631,883	335,535
86	Commercial Total	10	164,365	131	2,168,314	136	10,581,298	146	12,913,977	472,282

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	747.03	0.24%	818,081	0.34%	1,095.11
89. 2G1	313.55	0.10%	343,342	0.14%	1,095.02
90. 2G	6,904.47	2.19%	7,560,498	3.19%	1,095.01
91. 3G1	2,008.77	0.64%	2,028,859	0.86%	1,010.00
92. 3G	9,693.18	3.08%	9,790,130	4.13%	1,010.00
93. 4G1	75,905.85	24.09%	64,084,863	27.01%	844.27
94. 4G	219,482.77	69.66%	152,614,727	64.33%	695.34
95. Total	315,055.62	100.00%	237,240,500	100.00%	753.01
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.78	0.09%	788	0.10%	1,010.26
101. 3C	122.30	14.88%	123,523	16.35%	1,010.00
102. 4C1	560.20	68.15%	512,586	67.85%	915.01
103. 4C	138.70	16.87%	118,623	15.70%	855.25
104. Total	821.98	100.00%	755,520	100.00%	919.15
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	315,055.62	99.74%	237,240,500	99.68%	753.01
CRP Total	821.98	0.26%	755,520	0.32%	919.15
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	315,877.60	100.00%	237,996,020	100.00%	753.44

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	93.91	8.79%	102,832	12.60%	1,095.01
91. 3G1	0.60	0.06%	606	0.07%	1,010.00
92. 3G	99.48	9.31%	100,476	12.31%	1,010.01
93. 4G1	117.11	10.96%	91,352	11.20%	780.05
94. 4G	757.38	70.88%	520,622	63.81%	687.40
95. Total	1,068.48	100.00%	815,888	100.00%	763.60
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	1,068.48	100.00%	815,888	100.00%	763.60
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	1,068.48	100.00%	815,888	100.00%	763.60

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

36 Garfield

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	61,225,530	69,464,889	8,239,359	13.46%	1,585,134	10.87%
02. Recreational	1,573,199	0	-1,573,199	-100.00%	0	-100.00%
03. Ag-Homesite Land, Ag-Res Dwelling	16,476,855	18,565,262	2,088,407	12.67%	456,091	9.91%
<b>04. Total Residential (sum lines 1-3)</b>	<b>79,275,584</b>	<b>88,030,151</b>	<b>8,754,567</b>	<b>11.04%</b>	<b>2,041,225</b>	<b>8.47%</b>
05. Commercial	10,099,884	10,499,389	399,505	3.96%	387,147	0.12%
06. Industrial	2,329,453	2,414,588	85,135	3.65%	85,135	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>12,429,337</b>	<b>12,913,977</b>	<b>484,640</b>	<b>3.90%</b>	<b>472,282</b>	<b>0.10%</b>
08. Ag-Farmsite Land, Outbuildings	9,917,705	10,198,161	280,456	2.83%	350,855	-0.71%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,145,775	1,145,775	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>11,063,480</b>	<b>11,343,936</b>	<b>280,456</b>	<b>2.53%</b>	<b>350,855</b>	<b>-0.64%</b>
12. Irrigated	72,503,505	71,520,242	-983,263	-1.36%		
13. Dryland	10,986,302	10,670,697	-315,605	-2.87%		
14. Grassland	259,884,608	238,811,908	-21,072,700	-8.11%		
15. Wasteland	1,997,278	1,848,751	-148,527	-7.44%		
16. Other Agland	404,505	312,250	-92,255	-22.81%		
<b>17. Total Agricultural Land</b>	<b>345,776,198</b>	<b>323,163,848</b>	<b>-22,612,350</b>	<b>-6.54%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>448,544,599</b>	<b>435,451,912</b>	<b>-13,092,687</b>	<b>-2.92%</b>	<b>2,864,362</b>	<b>-3.56%</b>

## 2018 Assessment Survey for Garfield County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	One
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$140,250
<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>
	\$22,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500
<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>
	Vanguard Appraisals Inc.
2.	<b>CAMA software:</b>
	Vanguard Appraisals Inc.
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>
	Vanguard Appraisals Inc.

## 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

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

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, Tax Valuation Inc. for commercial.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes, for 2018 commercial reviews are being done under contract that was approved by the PTA.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Certified General Appraiser
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Appraiser provides a value subject to assessor's opinion.

## 2018 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="text-align: center; width: 15%;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Burwell is all improved 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> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</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.	Ag	Agricultural homes and outbuildings
<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.										
Ag	Agricultural homes and outbuildings										
<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 with assistance from Vanguard Appraisal Team.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	Yes, Burwell and Rural share the same table, while Calamus has a separate 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.										

8.

<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	2017	2008	2017	2015-2016
02	2014	2008	2018	2017
03	2014	2008	2017	2015-2017
Ag	2014	2008	2017	2015-2017

## 2018 Commercial Assessment Survey for Garfield County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessment Staff and Tax Valuation Inc.			
<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. Calamus and Rural commercial are also included in this valuation group.		
<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 appraisal company has a very good working knowledge of unique properties as they work 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.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2015	2013

## 2018 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>									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>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.</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The special valuation area is located along the Calamus River; as well as land associated with State Highway 96 close to the Calamus Reservoir.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</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.	2017	2	The special valuation area is located along the Calamus River; as well as land associated with State Highway 96 close to the Calamus Reservoir.	2017
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</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.	2017								
2	The special valuation area is located along the Calamus River; as well as land associated with State Highway 96 close to the Calamus Reservoir.	2017								
<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 primary use of the parcel 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. Currently WRP is valued at \$500/acre based on sales.									
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>									
<b>7a.</b>	<b>How many special valuation applications are on file?</b>									
	97									
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</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><i><u>If your county recognizes a special value, please answer the following</u></i></b>									
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>									
	Recreational uses such as hunting, fishing, personal pleasure, family campgrounds and quiet enjoyment.									

<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	The land in market area 5 is located along the Calamus River and also includes the land associated with NE HWY 96 directly to and along the Calamus Reservoir. Sections 5-6 T21-R16, and Sections 31-32 T22-R16.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</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 Calamus River. Residential and commercial sales are located along HWY 96 which is relatively close to the Calamus Reservoir. After analysis of sales along the river and the HWY within the county, the market value was set at a price reflective of the use as other than agricultural usage.

# **2017 PLAN OF ASSESSMENT FOR GARFIELD COUNTY**

## **Assessment Years 2018, 2019 and 2020**

### 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 2017 County Abstract, Garfield County consists of 2,393 taxable parcels with the following real property types:

	Parcels	% of Total Parcels	% of TaxableValueBase
Residential	799	33.48%	13.67%
Commercial	136	5.66%	2.31%
Industrial	12	.49%	.52%
Recreational	106	4.40%	.42%
Agricultural	1,241	51.85%	78.69%
Special Value	99	4.12%	4.39%

Agricultural land - taxable acres: 355,645.59

Other pertinent facts: Approximately 78% of the county value is agricultural land and of that value 76% is primarily grassland.

## Current Resources:

- A. Staff: County Assessor, Deputy Assessor, Assessor Assistant. The Assessor and Deputy Assessor are required to obtain 60 hours of continuing education every four years to maintain certification. The Assessor Certificate holders, which include the Deputy Assessor, 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.
- 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 Vanguard Appraisals, Inc. software for CAMA and Assessment Administration. Garfield County has implemented the GIS system. We continue to correct inaccuracies as found.
- E. Web based – property record information access  
Property record information is available at: [www.garfield.gisworkshop.com](http://www.garfield.gisworkshop.com)

- F. GIS system is used to measure new field certifications and splits and/or combinations of real 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, 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. The permits 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 process offers opportunity for individual property reviews. We annually review properties of owners or tenants who have land certification requirements, working in conjunction with the Farm Service Agency and the Natural Resource District which 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 Vanguard Appraisals Inc with 2008 Vanguard Appraisals Costing with adjustments to the depreciation to get to the correct costing for Residential and Agricultural. The Marshall & Swift cost manuals are used for Commercial properties. The Department of Revenue controls when the manuals are updated. September 2015 costing (for Marshall and Swift) 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 2017

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	92	NA	NA
Commercial	100	NA	NA
Agricultural Land	69	NA	NA
Special Value Agland	69	NA	NA

\*COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2017 Reports & Opinions.

### Assessment Actions planned for Assessment Year 2018:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Review statistics for any needed changes to remain in compliance for the coming year. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. Continue the 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. The Commercial Appraiser will complete an onsite review of all commercial properties for the 6 year 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. The unimproved parcels will have the GIS soils implemented; also the irrigated acres will be compared to the NRD certifications. Continue to make any necessary changes/corrections to the 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.

The boundary lines for the Special Value area will be altered to Sections 5 & 6 Township 21 Range 16 and Sections 31 & 32 Township 22 Range 16. The primary use of each parcel will be reviewed to determine Special Valuation eligibility.

## Assessment Actions Planned for Assessment Year 2019:

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.  
Continue with the six-year review of parcels.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Review statistics for any needed changes to remain in compliance for the coming year. A Commercial Appraiser will assess the new or additions to commercial properties. 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 in Township 21 Ranges 13-16. The unimproved parcels will have the GIS soils implemented; also the irrigated acres will be compared to the NRD certifications. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. Continue to make necessary changes/corrections to 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 2020:

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 sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Review statistics for any needed changes to remain in compliance for the coming year. A Commercial Appraiser will assess all the new or additions to commercial properties. 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. Physically review all improved parcels in Township 22 Ranges 13-16. The unimproved parcels will have the GIS soils implemented; also the irrigated acres will be compared to the NRD certifications. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. Continue to make necessary changes/corrections to 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. Personal Property Abstract
  - f. Certification of Value to Political Subdivisions
  - g. School District Taxable Value Report
  - h. Average Assessed Residential Value Report (for homestead exemptions)
  - i. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - j. Certificate of Taxes Levied Report
  - k. Report of current values for properties owned by Board of Education Lands & Funds
  - l. 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, Deputy Assessor and/or Administrative Assistant: 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.

### 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 reviews will continue to be important in order to adjust for market areas or trends within the county.

Respectfully submitted:

Linda Molesworth  
Garfield County Assessor

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February 28, 2018

Nebraska Department of Revenue  
Property Assessment Division  
301 Centennial Mall South  
PO Box 98919  
Lincoln, NE 68508

The method of determining the Special Value values for Garfield County, Nebraska is as follows:

The Special Value area in Garfield County is located along the Calamus and North Loup Rivers and also included 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.

The uninfluenced values are derived from the sales file and equalized with the surrounding lands, using 69-75% of the indicated market values. This is done on a yearly basis, just as is the valuing of agricultural land.

The values for Special Value are derived from the sales file and equalized to the surrounding market values of land. This is also done on a yearly basis at the time the agricultural land is valued.

Linda Molesworth  
Garfield County Assessor