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DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GARFIELD COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 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: Kali Swett, Garfield County Assessor

Table of Contents

2019 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

[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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does 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 groups and market areas are also examined to identify whether the groups 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.

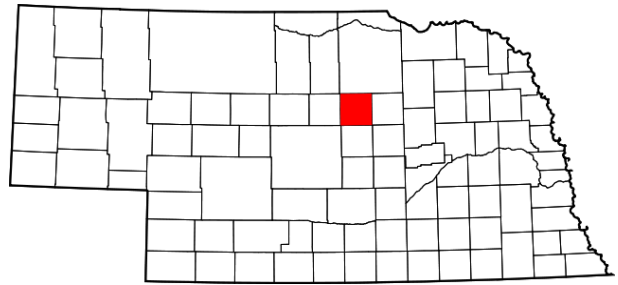
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

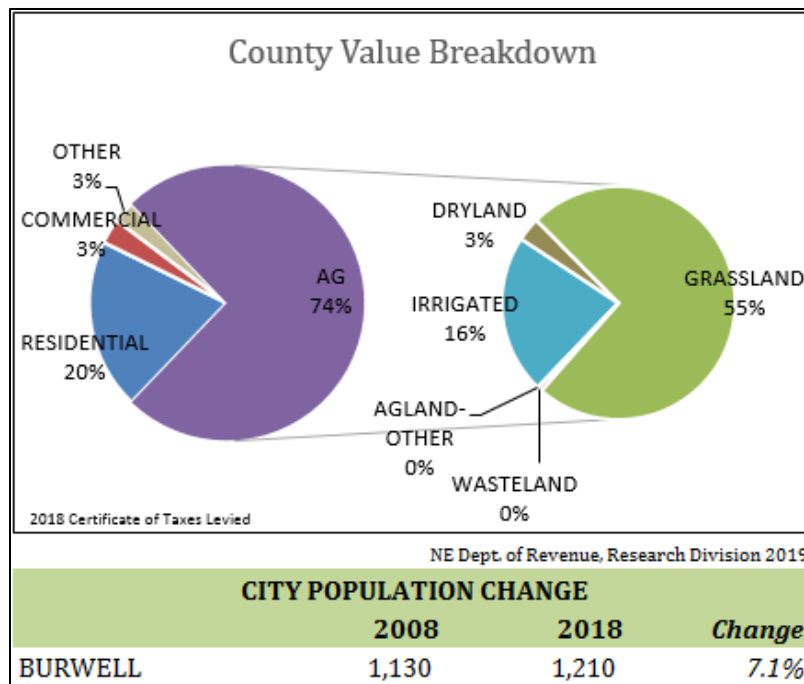
**Further information may be found in Exhibit 94*

County Overview

With a total area of 570 square miles, Garfield County had 2,016 residents, per the Census Bureau Quick Facts for 2017, a 2% population decline from the 2010 U.S. Census. Reports indicated that 79% of county residents were homeowners and 93% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$90,343 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 94 employer establishments with total employment of 601.



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).

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.

2019 Residential Correlation for Garfield County

Assessment Actions

For the assessment year 2019, the price per square foot of lots in Burwell were increased based on a lot study. The depreciation was also reviewed and adjusted on all improvements. The lots at Calamus Lake around the Golf Course and Homestead area were reviewed with adjustments made to the price per square foot. Depreciation adjustments were also made to the Calamus improvements. The costing manual level in Vanguard was also adjusted for improvements in both Burwell and Calamus.

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

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 assessor's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. Garfield County continues to maintain acceptable sales qualification and verification practices. Even though the usability percentage is below the state average, an inspection of the non-qualified sales was undertaken to ensure that the county assessor has supported and documented the reasons for disqualification. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property.

The review also looked at the filing of Real Estate Transfer Statements (Form 521) as well as a check of the values reported on the Assessed Value Update (AVU). The County has done an acceptable job transmitting data timely and accurately. The AVU was also accurate when compared with the property record cards.

The six-year inspection and review cycle is reviewed to identify if the county has reviewed properties within the required time frame. The county assessor conducts all residential inspections in-house. All residential parcels are within the six-year inspection and review timeframe and the Garfield County Assessor is in compliance with the requirement.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently there are three separate groups all with unique characteristics.

2019 Residential Correlation for Garfield County

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. The county recently performed a lot study for both Burwell and Calamus Lake and will continue to study this each year.

A comparison of the sold and unsold residential property in Garfield County showed no signs of bias in the valuation process. Costing tables for residential are currently 2008.. Deprecation was updated in 2017 in Burwell and Rural and in 2014 for Calamus. The Garfield County Assessor does not have a written valuation methodology in place.

Based on all relevant information, the quality of assessment of the residential class complies with professionally accepted mass appraisal techniques and has been determined to be in general compliance. The Garfield County Assessor timely submits all required statutory reports.

Description of Analysis

There are three valuation groups representing the residential class in Garfield County. All three groups are represented in the statistical analysis.

Valuation Groups	Description
1	Burwell
2	Calamus
3	Rural

The statistical profile indicates 48 qualified residential sales that fall within all three valuation groups. Valuation Group 1, which is Burwell, has the majority of sales. Valuation Group 2 is Calamus and has very few sales in a two-year study period. Valuation Group 3 is all rural residential properties located throughout the county.

All three overall measures of central tendency are within acceptable range with the median and mean approximately 1.58 points apart. The coefficient of dispersion (COD) at 17 is acceptable for a rural market. Valuation Group 1 has a reasonable number of sales for measurement purposes. The two-study year periods have a similar distribution of sales and the medians by period would tend to indicate a slightly rising residential market.

This indicates that overall, residential value within the county have followed the general residential market activity as observed in the immediate area. This 2019 County Abstract of Assessment, Form 45 Compared with the 2018 Certificate of Taxes Levied (CTL) Report shows a 4% increase to the residential class, suggesting that the county assessor's actions have paralleled the movement of the market.

2019 Residential Correlation for Garfield County

Equalization and Quality of Assessment

Only one valuation group has a reasonable amount of sales for measurement purposes that has a median within range. However, all three valuation groups are reviewed on schedule and valued with the same cost index. Currently, Valuation Group 3, Rural, is valued on a different depreciation schedule, but treated equally. Therefore, it is believed that all valuation groups are equalized as well.

Based on all relevant information, the quality of assessment for the residential property class complies with professionally acceptable mass appraisal techniques and has been determined to be in general compliance.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	39	94.83	94.92	93.11	17.18	101.94
2	6	92.22	94.93	100.01	15.28	94.92
3	3	67.08	76.97	71.40	16.52	107.80
____ ALL ____	48	92.22	93.80	92.92	17.63	100.95

Level of Value

Based on analysis of all available information, the level of value for the residential class of real property in Garfield County is 92%.

2019 Commercial Correlation for Garfield County

Assessment Actions

For assessment year 2019, the contracted appraisal company, Tax Valuation Inc., reviewed and inspected all commercial properties with updated costing applied using the Vanguard Computer Assisted Mass Appraisal system. A depreciation study was performed along with new lot values being implemented. All pick up work was completed.

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. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. The Garfield County Assessor continues to maintain acceptable sales qualification and verification practices. The county assessor has a thorough verification process in place as the usability percentage of the commercial class is slightly above the range compared to the statewide average.

The review also looked at the filing of Real Estate Transfer Statements (Form 521) as well as a check of the values reported on the Assessed Value Update (AVU). The Form 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 2019, the entire commercial class of property is being physically reviewed and inspected by the contract appraiser with new costing and depreciation being applied.

Valuation groups were examined to ensure that the groups defined was equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently the county has two valuation groups; however, for 2019 these will be combined into one.

A comparison of the sold and unsold commercial property in Garfield County had one sale out of five that changed. The land value was updated for 2018, based on a county board of equalization change. Costing tables in Vanguard for the commercial class were updated for the 2019 assessment year, as well as the depreciation. The Garfield County Assessor does not have a written valuation methodology in place.

2019 Commercial Correlation for Garfield County

Based on all relevant information, the quality of assessment of the commercial class complies with professionally accepted mass appraisal techniques and has been determined to be in general compliance.

Description of Analysis

All commercial parcels throughout the county are analyzed utilizing one valuation group with the majority of the commercial activity taking place in Burwell. The entire commercial class of property was reappraised for 2019. Review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report shows the results of the reappraisal of the commercial class.

The commercial statistical profile shows eight qualified sales. The 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, most recently with the reappraisal for 2019. When compared to nearby communities of Atkinson, Ord and Ericson it appears the value has increased over the past decade at a similar rate.

Review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report shows a rather large increase in valuation of the commercial class, which is expected based on the reappraisal of the county. This change in value correlates closely with the commercial sample.

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with professionally accepted mass appraisal techniques.

Level of Value

Based on the review of all available information, the level of value of commercial property in Garfield County is determined to be at the statutory level of 100% of market value.

2019 Agricultural Correlation for Garfield County

Assessor Actions

For assessment year 2019, the county assessor decreased irrigated, dryland, and grass land by approximately 5%. All pick up work was completed and placed on the assessment roll.

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 assessor 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. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. The Garfield County Assessor continues to maintain acceptable sales qualification and verification practices. Even though the usability percentage is below the state average, an inspection of the non-qualified sales was undertaken to ensure that the county assessor has supported and documented the reasons for disqualification. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property.

The review also looked at the filing of Real Estate Transfer Statements (Form 521) 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. Garfield County has a 6-year review and inspection plan to systematically review all agricultural land parcels in the county. The latest gWorks 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 Garfield County Assessor currently has one market area for non-influenced agricultural land in the county and one special valuation area. Annually sales are reviewed and plotted to verify accuracy of the one non-influenced agricultural market area determination as well as the special valuation area. The Special Valuation Area 2 in Garfield County is located along the Calamus River; as well as land associated with Highway 96 close to the Calamus Reservoir. For over a decade the areas along the Calamus have sold for uses other than agricultural purposes. 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

2019 Agricultural Correlation for Garfield County

the highest and best use of the properties located in Market Area 2 be residential, commercial, or recreational.

Agricultural homes and improvements were physically reviewed from 2015-2017. The Marshall Swift costing is dated 2008 and Computer Assisted Mass Appraisal (CAMA)-derived depreciation is dated 2017 for Agricultural homes. The outbuildings are still on 2014 depreciation until the entire county is reviewed. Home sites are valued at \$12,000 for the first acre, and farm sites are valued at \$3,000 per acre. This is consistent for all market areas and is the same for rural residential sites.

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 assessor has developed a policy to define agricultural land versus non-agricultural land in Garfield County in hopes to establish equity and consistency in valuation assessment throughout the county. The county assessor 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.

Description of Analysis

Agricultural land acres in Garfield County is divided between grassland at 89%, irrigated land at 6%, waste land at 3%, and the remaining 2% at dryland. 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.

The statistical sample for agricultural land is comprised of six qualified sales. Although there is a small sample of sales within the county, the Coefficient of Dispersion (COD) is only 9.35%, indicating that the market of agricultural land is stable to declining within the county and supporting the county assessor has achieved an acceptable level of value. Analysis of the overall statistics indicates that all three measures of central tendency are within acceptable range. However, due to the low number 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.

Equalization and Quality of Assessment

The Garfield County Assessor values all dwellings and outbuildings on agricultural land using the same costing and depreciation table as those for rural residential acreages. Farm home sites carry the same value as rural residential home sites. Agricultural improvements are believed to be equalized and assessed at the statutory level.

2019 Agricultural Correlation for Garfield County

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	1	85.68	85.68	85.68	00.00	100.00
1	1	85.68	85.68	85.68	00.00	100.00
<u>Grass</u>						
County	5	69.71	67.88	69.40	06.89	97.81
1	5	69.71	67.88	69.40	06.89	97.81
<u>ALL</u>						
	6	71.21	70.85	69.68	09.35	101.68

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Garfield County is 75%.

Special Valuation

A review of agricultural land value in Garfield County in areas that have non-agricultural influences indicates that the assessed values are similar to the values used in the portion of Market Area 1 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 is 75%

2019 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	75	Meets generally accepted mass appraisal techniques.	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.*

**2019 Opinions of the Property Tax Administrator
for Garfield County**

Dated this 5th day of April, 2019.



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

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Garfield County

Residential Real Property - Current

Number of Sales	48	Median	92.22
Total Sales Price	\$5,151,900	Mean	93.80
Total Adj. Sales Price	\$5,151,900	Wgt. Mean	92.92
Total Assessed Value	\$4,787,246	Average Assessed Value of the Base	\$81,997
Avg. Adj. Sales Price	\$107,331	Avg. Assessed Value	\$99,734

Confidence Interval - Current

95% Median C.I	82.40 to 100.90
95% Wgt. Mean C.I	86.29 to 99.55
95% Mean C.I	87.71 to 99.89
% of Value of the Class of all Real Property Value in the County	17.04
% of Records Sold in the Study Period	5.33
% of Value Sold in the Study Period	6.48

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	43	94	94.30
2017	49	92	91.76
2016	42	95	94.84
2015	43	96	95.83

2019 Commission Summary for Garfield County

Commercial Real Property - Current

Number of Sales	8	Median	97.27
Total Sales Price	\$2,104,590	Mean	94.59
Total Adj. Sales Price	\$2,104,590	Wgt. Mean	83.08
Total Assessed Value	\$1,748,598	Average Assessed Value of the Base	\$155,250
Avg. Adj. Sales Price	\$263,074	Avg. Assessed Value	\$218,575

Confidence Interval - Current

95% Median C.I	69.96 to 100.73
95% Wgt. Mean C.I	63.65 to 102.52
95% Mean C.I	86.11 to 103.07
% of Value of the Class of all Real Property Value in the County	5.41
% of Records Sold in the Study Period	5.30
% of Value Sold in the Study Period	7.46

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	5	100	82.51
2017	12	100	80.86
2016	13	100	93.64
2015	13	100	93.64

36 Garfield
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 48
Total Sales Price : 5,151,900
Total Adj. Sales Price : 5,151,900
Total Assessed Value : 4,787,246
Avg. Adj. Sales Price : 107,331
Avg. Assessed Value : 99,734

MEDIAN : 92
WGT. MEAN : 93
MEAN : 94
COD : 17.63
PRD : 100.95

COV : 22.96
STD : 21.54
Avg. Abs. Dev : 16.26
MAX Sales Ratio : 174.35
MIN Sales Ratio : 65.30

95% Median C.I. : 82.40 to 100.90
95% Wgt. Mean C.I. : 86.29 to 99.55
95% Mean C.I. : 87.71 to 99.89

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	1	69.29	69.29	69.29	00.00	100.00	69.29	69.29	N/A	129,000	89,390	
01-JAN-17 To 31-MAR-17	4	92.73	93.76	98.75	16.55	94.95	69.26	120.33	N/A	117,625	116,160	
01-APR-17 To 30-JUN-17	10	98.75	99.45	97.83	19.09	101.66	66.25	174.35	66.26 to 108.93	92,340	90,332	
01-JUL-17 To 30-SEP-17	6	102.80	97.87	101.00	12.76	96.90	75.99	113.06	75.99 to 113.06	107,750	108,830	
01-OCT-17 To 31-DEC-17	7	79.50	88.24	93.31	19.22	94.57	67.08	130.88	67.08 to 130.88	140,571	131,162	
01-JAN-18 To 31-MAR-18	7	90.16	94.16	87.37	15.61	107.77	68.19	143.25	68.19 to 143.25	116,143	101,472	
01-APR-18 To 30-JUN-18	7	94.83	89.68	84.90	15.31	105.63	65.30	108.79	65.30 to 108.79	95,929	81,445	
01-JUL-18 To 30-SEP-18	6	98.35	95.32	93.07	13.89	102.42	70.75	111.91	70.75 to 111.91	85,667	79,727	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	21	97.90	96.48	97.28	17.44	99.18	66.25	174.35	81.72 to 108.93	103,305	100,492	
01-OCT-17 To 30-SEP-18	27	90.16	91.72	89.75	16.61	102.19	65.30	143.25	75.73 to 102.84	110,463	99,145	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	27	95.86	95.35	97.18	18.06	98.12	66.25	174.35	79.50 to 107.27	112,015	108,855	
<u>ALL</u>	48	92.22	93.80	92.92	17.63	100.95	65.30	174.35	82.40 to 100.90	107,331	99,734	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	39	94.83	94.92	93.11	17.18	101.94	66.25	174.35	82.40 to 102.84	94,651	88,132	
2	6	92.22	94.93	100.01	15.28	94.92	75.73	120.33	75.73 to 120.33	179,000	179,024	
3	3	67.08	76.97	71.40	16.52	107.80	65.30	98.53	N/A	128,833	91,983	
<u>ALL</u>	48	92.22	93.80	92.92	17.63	100.95	65.30	174.35	82.40 to 100.90	107,331	99,734	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	44	94.24	94.95	93.86	17.39	101.16	65.30	174.35	84.65 to 102.84	109,202	102,496	
06												
07	4	75.86	81.22	79.95	07.96	101.59	74.64	98.53	N/A	86,750	69,359	
<u>ALL</u>	48	92.22	93.80	92.92	17.63	100.95	65.30	174.35	82.40 to 100.90	107,331	99,734	

36 Garfield
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 48
 Total Sales Price : 5,151,900
 Total Adj. Sales Price : 5,151,900
 Total Assessed Value : 4,787,246
 Avg. Adj. Sales Price : 107,331
 Avg. Assessed Value : 99,734

MEDIAN : 92
 WGT. MEAN : 93
 MEAN : 94
 COD : 17.63
 PRD : 100.95

COV : 22.96
 STD : 21.54
 Avg. Abs. Dev : 16.26
 MAX Sales Ratio : 174.35
 MIN Sales Ratio : 65.30

95% Median C.I. : 82.40 to 100.90
 95% Wgt. Mean C.I. : 86.29 to 99.55
 95% Mean C.I. : 87.71 to 99.89

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000												
___Ranges Excl. Low \$___												
Greater Than 4,999	48	92.22	93.80	92.92	17.63	100.95	65.30	174.35	82.40 to 100.90	107,331	99,734	
Greater Than 14,999	48	92.22	93.80	92.92	17.63	100.95	65.30	174.35	82.40 to 100.90	107,331	99,734	
Greater Than 29,999	48	92.22	93.80	92.92	17.63	100.95	65.30	174.35	82.40 to 100.90	107,331	99,734	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999	12	102.00	106.70	106.97	18.25	99.75	74.64	174.35	89.56 to 110.14	47,583	50,902	
60,000 TO 99,999	14	91.71	90.05	89.71	14.51	100.38	66.25	108.93	72.93 to 107.88	76,136	68,299	
100,000 TO 149,999	12	75.86	81.50	80.57	13.46	101.15	67.08	111.91	69.29 to 90.80	120,125	96,786	
150,000 TO 249,999	9	98.96	96.70	96.96	15.36	99.73	65.30	130.88	68.19 to 120.33	197,056	191,072	
250,000 TO 499,999	1	113.06	113.06	113.06	00.00	100.00	113.06	113.06	N/A	300,000	339,171	
500,000 TO 999,999												
1,000,000 +												
___ALL___	48	92.22	93.80	92.92	17.63	100.95	65.30	174.35	82.40 to 100.90	107,331	99,734	

36 Garfield
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 8
Total Sales Price : 2,104,590
Total Adj. Sales Price : 2,104,590
Total Assessed Value : 1,748,598
Avg. Adj. Sales Price : 263,074
Avg. Assessed Value : 218,575

MEDIAN : 97
WGT. MEAN : 83
MEAN : 95
COD : 05.18
PRD : 113.85

COV : 10.72
STD : 10.14
Avg. Abs. Dev : 05.04
MAX Sales Ratio : 100.73
MIN Sales Ratio : 69.96

95% Median C.I. : 69.96 to 100.73
95% Wgt. Mean C.I. : 63.65 to 102.52
95% Mean C.I. : 86.11 to 103.07

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	1	99.40	99.40	99.40	00.00	100.00	99.40	99.40	N/A	75,000	74,547
01-JAN-16 To 31-MAR-16	1	100.41	100.41	100.41	00.00	100.00	100.41	100.41	N/A	75,000	75,308
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	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	500,000	482,691
01-APR-17 To 30-JUN-17	1	97.99	97.99	97.99	00.00	100.00	97.99	97.99	N/A	40,000	39,197
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	100.73	100.73	100.73	00.00	100.00	100.73	100.73	N/A	55,000	55,403
01-JAN-18 To 31-MAR-18	1	95.57	95.57	95.57	00.00	100.00	95.57	95.57	N/A	70,000	66,901
01-APR-18 To 30-JUN-18	1	96.13	96.13	96.13	00.00	100.00	96.13	96.13	N/A	200,000	192,264
01-JUL-18 To 30-SEP-18	1	69.96	69.96	69.96	00.00	100.00	69.96	69.96	N/A	1,089,590	762,287
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	2	99.91	99.91	99.90	00.51	100.01	99.40	100.41	N/A	75,000	74,928
01-OCT-16 To 30-SEP-17	2	97.27	97.27	96.65	00.75	100.64	96.54	97.99	N/A	270,000	260,944
01-OCT-17 To 30-SEP-18	4	95.85	90.60	76.12	08.17	119.02	69.96	100.73	N/A	353,648	269,214
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	1	100.41	100.41	100.41	00.00	100.00	100.41	100.41	N/A	75,000	75,308
01-JAN-17 To 31-DEC-17	3	97.99	98.42	97.02	01.43	101.44	96.54	100.73	N/A	198,333	192,430
<u>ALL</u>	8	97.27	94.59	83.08	05.18	113.85	69.96	100.73	69.96 to 100.73	263,074	218,575

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	97.27	94.59	83.08	05.18	113.85	69.96	100.73	69.96 to 100.73	263,074	218,575
<u>ALL</u>	8	97.27	94.59	83.08	05.18	113.85	69.96	100.73	69.96 to 100.73	263,074	218,575

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	7	96.54	93.76	82.44	05.40	113.73	69.96	100.73	69.96 to 100.73	289,941	239,041
04	1	100.41	100.41	100.41	00.00	100.00	100.41	100.41	N/A	75,000	75,308
<u>ALL</u>	8	97.27	94.59	83.08	05.18	113.85	69.96	100.73	69.96 to 100.73	263,074	218,575

36 Garfield
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 8
Total Sales Price : 2,104,590
Total Adj. Sales Price : 2,104,590
Total Assessed Value : 1,748,598
Avg. Adj. Sales Price : 263,074
Avg. Assessed Value : 218,575

MEDIAN : 97
WGT. MEAN : 83
MEAN : 95
COD : 05.18
PRD : 113.85

COV : 10.72
STD : 10.14
Avg. Abs. Dev : 05.04
MAX Sales Ratio : 100.73
MIN Sales Ratio : 69.96

95% Median C.I. : 69.96 to 100.73
95% Wgt. Mean C.I. : 63.65 to 102.52
95% Mean C.I. : 86.11 to 103.07

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
___Low \$ Ranges___											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___Ranges Excl. Low \$___											
Greater Than 4,999	8	97.27	94.59	83.08	05.18	113.85	69.96	100.73	69.96 to 100.73	263,074	218,575
Greater Than 14,999	8	97.27	94.59	83.08	05.18	113.85	69.96	100.73	69.96 to 100.73	263,074	218,575
Greater Than 29,999	8	97.27	94.59	83.08	05.18	113.85	69.96	100.73	69.96 to 100.73	263,074	218,575
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	99.36	99.36	99.58	01.38	99.78	97.99	100.73	N/A	47,500	47,300
60,000 TO 99,999	3	99.40	98.46	98.53	01.62	99.93	95.57	100.41	N/A	73,333	72,252
100,000 TO 149,999											
150,000 TO 249,999	1	96.13	96.13	96.13	00.00	100.00	96.13	96.13	N/A	200,000	192,264
250,000 TO 499,999											
500,000 TO 999,999	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	500,000	482,691
1,000,000 +	1	69.96	69.96	69.96	00.00	100.00	69.96	69.96	N/A	1,089,590	762,287
___ALL___	8	97.27	94.59	83.08	05.18	113.85	69.96	100.73	69.96 to 100.73	263,074	218,575

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	500,000	482,691
344	1	99.40	99.40	99.40	00.00	100.00	99.40	99.40	N/A	75,000	74,547
350	2	98.15	98.15	97.84	02.63	100.32	95.57	100.73	N/A	62,500	61,152
353	1	69.96	69.96	69.96	00.00	100.00	69.96	69.96	N/A	1,089,590	762,287
406	2	97.06	97.06	96.44	00.96	100.64	96.13	97.99	N/A	120,000	115,731
447	1	100.41	100.41	100.41	00.00	100.00	100.41	100.41	N/A	75,000	75,308
___ALL___	8	97.27	94.59	83.08	05.18	113.85	69.96	100.73	69.96 to 100.73	263,074	218,575

36 Garfield
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 6
Total Sales Price : 14,426,454
Total Adj. Sales Price : 14,426,454
Total Assessed Value : 10,051,863
Avg. Adj. Sales Price : 2,404,409
Avg. Assessed Value : 1,675,311

MEDIAN : 71
WGT. MEAN : 70
MEAN : 71
COD : 09.35
PRD : 101.68

COV : 14.17
STD : 10.04
Avg. Abs. Dev : 06.66
MAX Sales Ratio : 85.68
MIN Sales Ratio : 54.70

95% Median C.I. : 54.70 to 85.68
95% Wgt. Mean C.I. : 62.62 to 76.73
95% Mean C.I. : 60.31 to 81.39

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	1	54.70	54.70	54.70	00.00	100.00	54.70	54.70	N/A	521,550	285,272	
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	73.43	73.43	73.44	00.98	99.99	72.71	74.14	N/A	490,000	359,871	
01-JAN-17 To 31-MAR-17	1	68.14	68.14	68.14	00.00	100.00	68.14	68.14	N/A	176,000	119,928	
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17	1	69.71	69.71	69.71	00.00	100.00	69.71	69.71	N/A	12,500,000	8,713,656	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18	1	85.68	85.68	85.68	00.00	100.00	85.68	85.68	N/A	248,904	213,265	
01-APR-18 To 30-JUN-18												
01-JUL-18 To 30-SEP-18												
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	1	54.70	54.70	54.70	00.00	100.00	54.70	54.70	N/A	521,550	285,272	
01-OCT-16 To 30-SEP-17	4	71.21	71.18	69.96	03.16	101.74	68.14	74.14	N/A	3,414,000	2,388,332	
01-OCT-17 To 30-SEP-18	1	85.68	85.68	85.68	00.00	100.00	85.68	85.68	N/A	248,904	213,265	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	2	73.43	73.43	73.44	00.98	99.99	72.71	74.14	N/A	490,000	359,871	
01-JAN-17 To 31-DEC-17	2	68.93	68.93	69.69	01.15	98.91	68.14	69.71	N/A	6,338,000	4,416,792	
<u>ALL</u>	6	71.21	70.85	69.68	09.35	101.68	54.70	85.68	54.70 to 85.68	2,404,409	1,675,311	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	6	71.21	70.85	69.68	09.35	101.68	54.70	85.68	54.70 to 85.68	2,404,409	1,675,311	
<u>ALL</u>	6	71.21	70.85	69.68	09.35	101.68	54.70	85.68	54.70 to 85.68	2,404,409	1,675,311	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Grass</u>												
County	3	68.14	65.18	64.05	08.81	101.76	54.70	72.71	N/A	392,517	251,410	
1	3	68.14	65.18	64.05	08.81	101.76	54.70	72.71	N/A	392,517	251,410	
<u>ALL</u>	6	71.21	70.85	69.68	09.35	101.68	54.70	85.68	54.70 to 85.68	2,404,409	1,675,311	

36 Garfield
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 6
 Total Sales Price : 14,426,454
 Total Adj. Sales Price : 14,426,454
 Total Assessed Value : 10,051,863
 Avg. Adj. Sales Price : 2,404,409
 Avg. Assessed Value : 1,675,311

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 71
 COD : 09.35
 PRD : 101.68

COV : 14.17
 STD : 10.04
 Avg. Abs. Dev : 06.66
 MAX Sales Ratio : 85.68
 MIN Sales Ratio : 54.70

95% Median C.I. : 54.70 to 85.68
 95% Wgt. Mean C.I. : 62.62 to 76.73
 95% Mean C.I. : 60.31 to 81.39

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	85.68	85.68	85.68	00.00	100.00	85.68	85.68	N/A	248,904	213,265
1	1	85.68	85.68	85.68	00.00	100.00	85.68	85.68	N/A	248,904	213,265
Grass											
County	5	69.71	67.88	69.40	06.89	97.81	54.70	74.14	N/A	2,835,510	1,967,720
1	5	69.71	67.88	69.40	06.89	97.81	54.70	74.14	N/A	2,835,510	1,967,720
ALL	6	71.21	70.85	69.68	09.35	101.68	54.70	85.68	54.70 to 85.68	2,404,409	1,675,311

Garfield County 2019 Average Acre Value Comparison

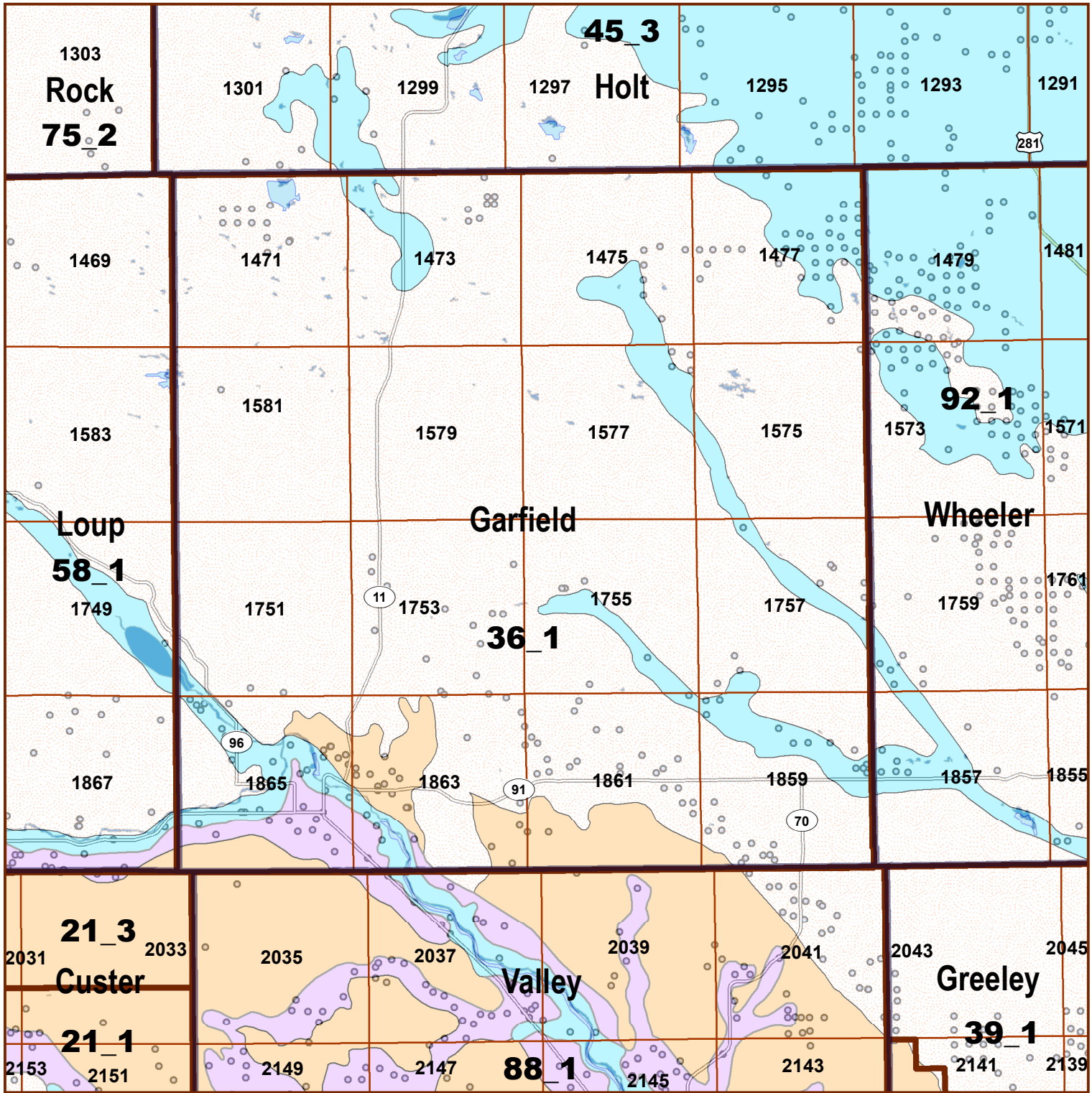
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Garfield	1	n/a	3890	3890	3320	3320	2940	2940	2520	3235
Loup	1	n/a	3580	3580	3045	3045	2685	2685	1790	2981
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	2368
Holt	3	2750	2750	2650	2650	2400	2400	2350	2347	2392
Wheeler	1	3760	3680	3570	3480	3390	3310	3235	3140	3264
Greeley	1	n/a	3875	3865	3845	3825	3800	3775	3750	3792
Custer	3	n/a	4389	3972	3729	3454	3341	2447	2450	3292
Valley	1	n/a	4195	4195	3610	3410	3410	3000	3000	3714

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Garfield	1	n/a	1615	1615	1415	1415	1180	1180	1105	1319
Loup	1	n/a	830	n/a	830	775	700	700	700	761
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	883
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1358
Greeley	1	n/a	2020	2010	2000	1850	1830	1575	1260	1693
Custer	3	n/a	1400	1390	1390	1380	1380	1375	1375	1384
Valley	1	n/a	1830	1830	1830	1795	1795	1795	1680	1782

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Garfield	1	n/a	1040	1040	1040	960	960	802	660	715
Loup	1	n/a	740	740	740	630	630	630	630	630
Rock	2	n/a	2000	n/a	986	900	850	745	610	718
Holt	3	1540	1547	1467	1450	1446	1444	1250	840	1190
Wheeler	1	1375	1295	1220	1150	1070	999	970	878	930
Greeley	1	n/a	1210	1190	1125	1125	1055	1050	1025	1040
Custer	3	n/a	961	963	955	961	955	935	794	832
Valley	1	n/a	1191	1191	1158	1190	1118	1046	1065	1074

County	Mkt Area	CRP	TIMBER	WASTE
Garfield	1	870	n/a	194
Loup	1	766	n/a	100
Rock	2	586	350	101
Holt	3	1361	500	500
Wheeler	1	1470	n/a	442
Greeley	1	1087	n/a	n/a
Custer	3	n/a	n/a	40
Valley	1	1115	1093	251

Source: 2019 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.



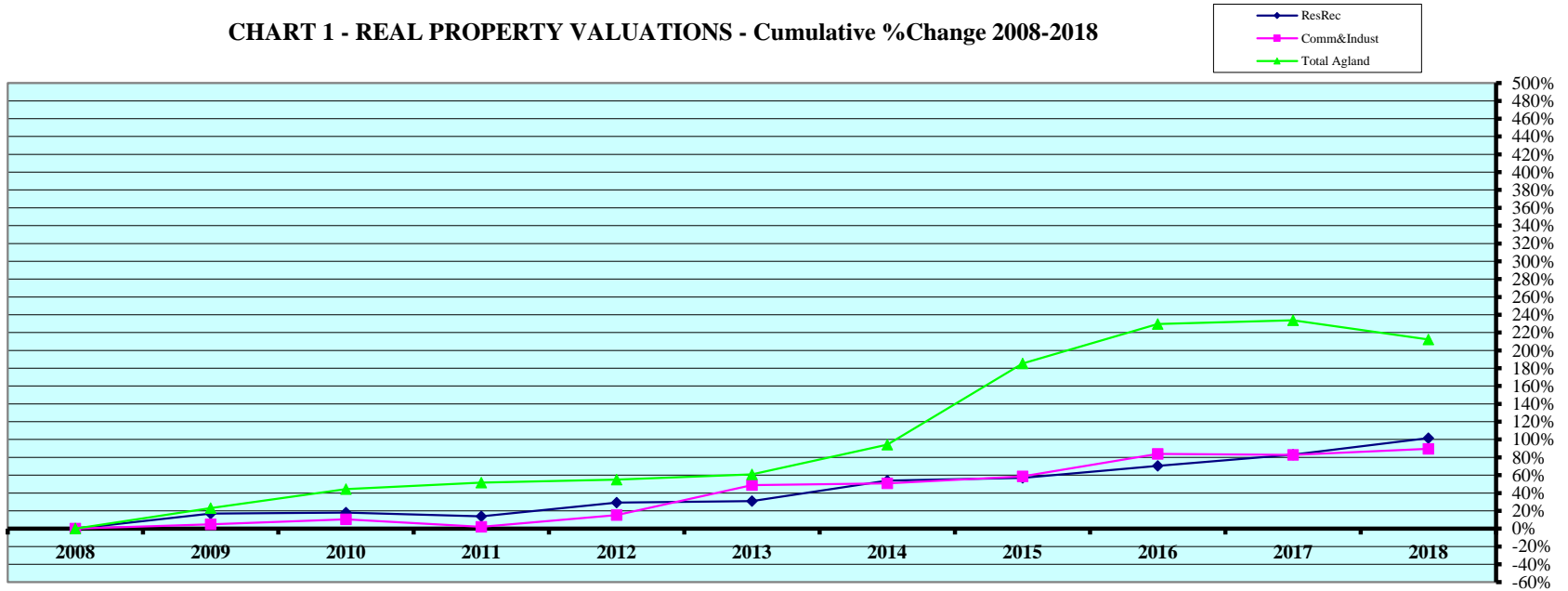
Legend

- 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 subsoils 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 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	34,288,805	--	--	--	6,796,845	--	--	--	103,591,980	--	--	--
2009	40,048,065	5,759,260	16.80%	16.80%	7,123,615	326,770	4.81%	4.81%	127,598,695	24,006,715	23.17%	23.17%
2010	40,415,530	367,465	0.92%	17.87%	7,509,090	385,475	5.41%	10.48%	149,551,515	21,952,820	17.20%	44.37%
2011	38,982,680	-1,432,850	-3.55%	13.69%	6,932,405	-576,685	-7.68%	1.99%	157,003,280	7,451,765	4.98%	51.56%
2012	44,268,170	5,285,490	13.56%	29.10%	7,829,845	897,440	12.95%	15.20%	160,568,605	3,565,325	2.27%	55.00%
2013	44,860,170	592,000	1.34%	30.83%	10,123,995	2,294,150	29.30%	48.95%	166,807,655	6,239,050	3.89%	61.02%
2014	52,776,645	7,916,475	17.65%	53.92%	10,246,040	122,045	1.21%	50.75%	201,319,000	34,511,345	20.69%	94.34%
2015	53,857,120	1,080,475	2.05%	57.07%	10,775,321	529,281	5.17%	58.53%	295,584,900	94,265,900	46.82%	185.34%
2016	58,417,725	4,560,605	8.47%	70.37%	12,490,760	1,715,439	15.92%	83.77%	341,338,275	45,753,375	15.48%	229.50%
2017	62,798,729	4,381,004	7.50%	83.15%	12,429,337	-61,423	-0.49%	82.87%	345,776,198	4,437,923	1.30%	233.79%
2018	69,127,158	6,328,429	10.08%	101.60%	12,885,567	456,230	3.67%	89.58%	323,362,875	-22,413,323	-6.48%	212.15%

Rate Annual %chg: Residential & Recreational **7.26%**

Commercial & Industrial **6.61%**

Agricultural Land **12.06%**

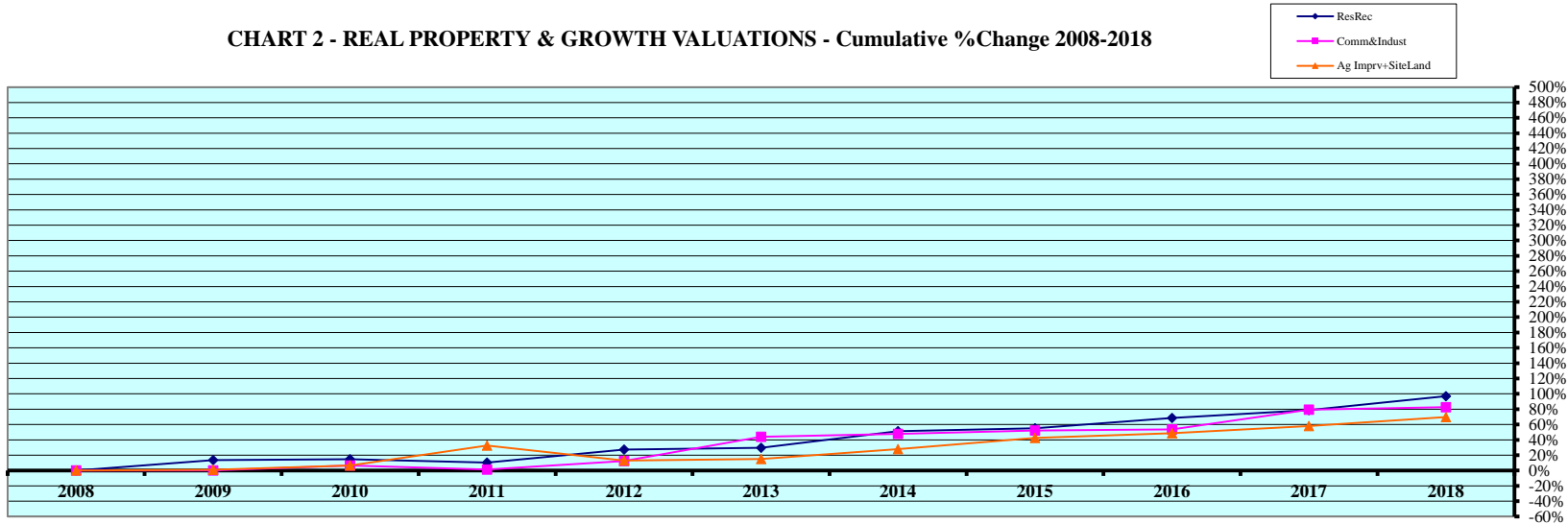
Cnty# **36**
County **GARFIELD**

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: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	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
2008	34,288,805	1,494,970	4.36%	32,793,835	--	--	6,796,845	79,070	1.16%	6,717,775	--	--
2009	40,048,065	1,116,210	2.79%	38,931,855	13.54%	13.54%	7,123,615	320,150	4.49%	6,803,465	0.10%	0.10%
2010	40,415,530	1,097,445	2.72%	39,318,085	-1.82%	14.67%	7,509,090	269,320	3.59%	7,239,770	1.63%	6.52%
2011	38,982,680	1,105,580	2.84%	37,877,100	-6.28%	10.46%	6,932,405	48,330	0.70%	6,884,075	-8.32%	1.28%
2012	44,268,170	582,780	1.32%	43,685,390	12.06%	27.40%	7,829,845	199,895	2.55%	7,629,950	10.06%	12.26%
2013	44,860,170	387,580	0.86%	44,472,590	0.46%	29.70%	10,123,995	331,295	3.27%	9,792,700	25.07%	44.08%
2014	52,776,645	878,885	1.67%	51,897,760	15.69%	51.35%	10,246,040	194,570	1.90%	10,051,470	-0.72%	47.88%
2015	53,857,120	697,635	1.30%	53,159,485	0.73%	55.03%	10,775,321	437,440	4.06%	10,337,881	0.90%	52.10%
2016	58,417,725	663,000	1.13%	57,754,725	7.24%	68.44%	12,490,760	2,050,716	16.42%	10,440,044	-3.11%	53.60%
2017	62,798,729	1,515,227	2.41%	61,283,502	4.91%	78.73%	12,429,337	231,486	1.86%	12,197,851	-2.35%	79.46%
2018	69,127,158	1,585,134	2.29%	67,542,024	7.55%	96.98%	12,885,567	472,282	3.67%	12,413,285	-0.13%	82.63%
Rate Ann%chg	7.26%						6.61%					
							C & I w/o growth					
	5.41%						2.31%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾			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					
2008	11,118,790	5,911,355	17,030,145	150,120	0.88%	16,880,025	--	--
2009	12,098,935	6,077,415	18,176,350	972,065	5.35%	17,204,285	1.02%	1.02%
2010	12,305,235	6,327,415	18,632,650	473,730	2.54%	18,158,920	-0.10%	6.63%
2011	14,964,670	7,966,320	22,930,990	359,570	1.57%	22,571,420	21.14%	32.54%
2012	12,407,390	7,407,540	19,814,930	582,675	2.94%	19,232,255	-16.13%	12.93%
2013	12,466,460	7,531,960	19,998,420	430,305	2.15%	19,568,115	-1.25%	14.90%
2014	14,766,555	7,628,540	22,395,095	625,965	2.80%	21,769,130	8.85%	27.83%
2015	16,027,170	8,719,075	24,746,245	493,460	1.99%	24,252,785	8.30%	42.41%
2016	15,669,265	10,283,400	25,952,665	660,090	2.54%	25,292,575	2.21%	48.52%
2017	16,476,855	11,063,480	27,540,335	639,667	2.32%	26,900,668	3.65%	57.96%
2018	18,486,888	11,227,141	29,714,029	806,946	2.72%	28,907,083	4.96%	69.74%
Rate Ann%chg	5.22%	6.62%	5.72%	Ag Imprv+Site w/o growth			3.27%	

(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.

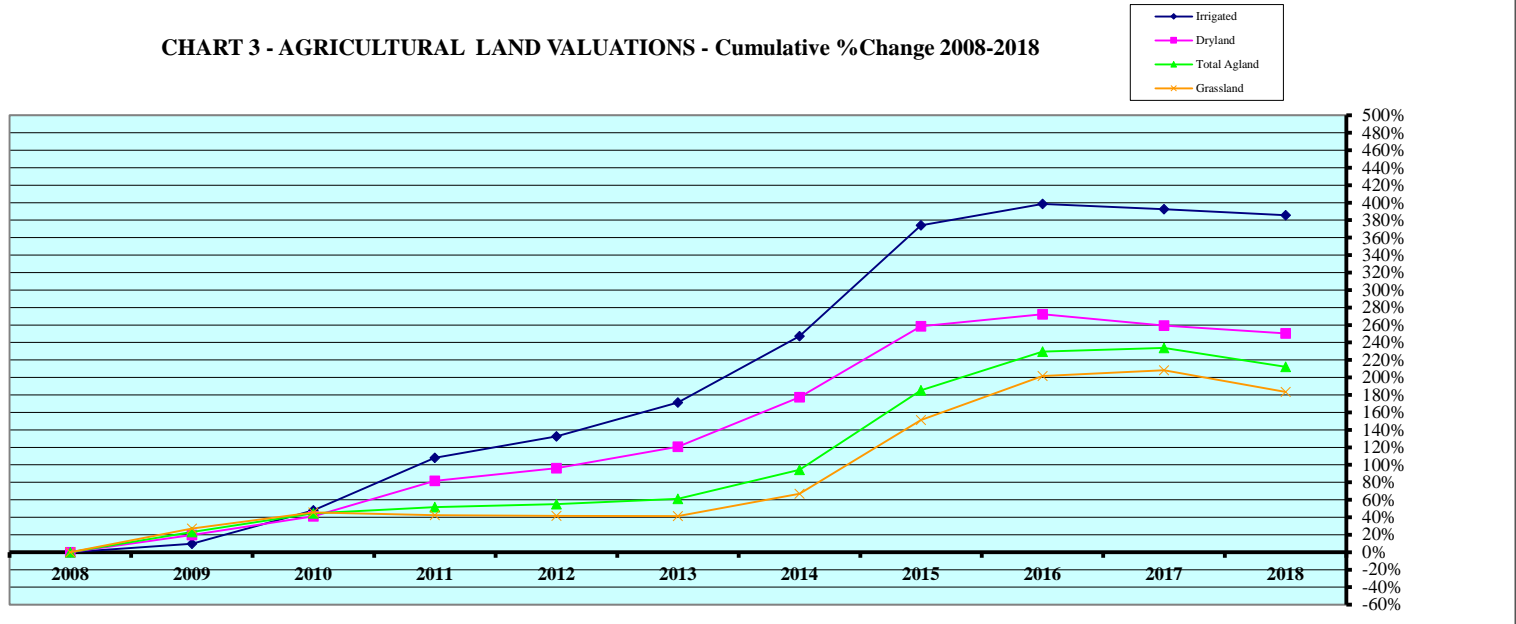
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty#	36
County	GARFIELD

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	14,721,705	--	--	--	3,057,100	--	--	--	84,315,955	--	--	--
2009	16,146,010	1,424,305	9.67%	9.67%	3,662,340	605,240	19.80%	19.80%	107,235,430	22,919,475	27.18%	27.18%
2010	21,772,170	5,626,160	34.85%	47.89%	4,315,490	653,150	17.83%	41.16%	122,792,420	15,556,990	14.51%	45.63%
2011	30,620,235	8,848,065	40.64%	107.99%	5,555,540	1,240,050	28.73%	81.73%	120,117,490	-2,674,930	-2.18%	42.46%
2012	34,223,595	3,603,360	11.77%	132.47%	5,996,245	440,705	7.93%	96.14%	119,430,020	-687,470	-0.57%	41.65%
2013	39,925,470	5,701,875	16.66%	171.20%	6,747,535	751,290	12.53%	120.72%	119,241,125	-188,895	-0.16%	41.42%
2014	51,108,010	11,182,540	28.01%	247.16%	8,475,085	1,727,550	25.60%	177.23%	140,657,335	21,416,210	17.96%	66.82%
2015	69,774,295	18,666,285	36.52%	373.96%	10,959,765	2,484,680	29.32%	258.50%	211,838,960	71,181,625	50.61%	151.24%
2016	73,393,685	3,619,390	5.19%	398.54%	11,382,410	422,645	3.86%	272.33%	254,303,360	42,464,400	20.05%	201.61%
2017	72,503,505	-890,180	-1.21%	392.49%	10,986,302	-396,108	-3.48%	259.37%	259,884,608	5,581,248	2.19%	208.23%
2018	71,485,069	-1,018,436	-1.40%	385.58%	10,707,842	-278,460	-2.53%	250.26%	239,002,320	-20,882,288	-8.04%	183.46%

Rate Ann.%chg: Irrigated 17.12% Dryland 13.35% Grassland 10.98%

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	1,497,220	--	--	--	0	--	--	--	103,591,980	--	--	--
2009	553,425	-943,795	-63.04%	-63.04%	1,490	1,490	--	--	127,598,695	24,006,715	23.17%	23.17%
2010	671,435	118,010	21.32%	-55.15%	0	-1,490	-100.00%	--	149,551,515	21,952,820	17.20%	44.37%
2011	710,015	38,580	5.75%	-52.58%	0	0	--	--	157,003,280	7,451,765	4.98%	51.56%
2012	619,795	-90,220	-12.71%	-58.60%	298,950	298,950	--	--	160,568,605	3,565,325	2.27%	55.00%
2013	615,685	-4,110	-0.66%	-58.88%	277,840	-21,110	-7.06%	--	166,807,655	6,239,050	3.89%	61.02%
2014	615,040	-645	-0.10%	-58.92%	463,530	185,690	66.83%	--	201,319,000	34,511,345	20.69%	94.34%
2015	1,641,055	1,026,015	166.82%	9.61%	1,370,825	907,295	195.74%	--	295,584,900	94,265,900	46.82%	185.34%
2016	1,882,430	241,375	14.71%	25.73%	376,390	-994,435	-72.54%	--	341,338,275	45,753,375	15.48%	229.50%
2017	1,997,278	114,848	6.10%	33.40%	404,505	28,115	7.47%	--	345,776,198	4,437,923	1.30%	233.79%
2018	1,855,394	-141,884	-7.10%	23.92%	312,250	-92,255	-22.81%	--	323,362,875	-22,413,323	-6.48%	212.15%

Cnty# 36
 County GARFIELD

Rate Ann.%chg: Total Agric Land 12.06%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (from County Abstract Reports)⁽¹⁾

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
2008	14,728,445	20,154	731			3,054,185	8,770	348			84,320,795	309,707	272		
2009	16,145,145	20,126	802	9.77%	9.77%	3,662,385	8,792	417	19.60%	19.60%	107,232,825	322,936	332	21.96%	21.96%
2010	21,900,790	20,135	1,088	35.59%	48.84%	4,526,640	8,765	516	23.99%	48.30%	128,151,195	322,970	397	19.50%	45.74%
2011	30,836,540	20,400	1,512	38.97%	106.84%	5,558,355	8,650	643	24.41%	84.50%	120,019,425	322,766	372	-6.29%	36.58%
2012	34,162,295	20,583	1,660	9.80%	127.12%	6,042,325	8,535	708	10.17%	103.27%	119,242,610	320,641	372	0.01%	36.59%
2013	39,672,840	20,744	1,913	15.23%	161.70%	6,796,300	8,432	806	13.86%	131.44%	118,865,360	320,683	371	-0.33%	36.14%
2014	51,025,145	20,891	2,442	27.71%	234.21%	8,529,595	8,305	1,027	27.42%	194.90%	140,207,135	320,583	437	17.99%	60.64%
2015	69,709,750	20,621	3,380	38.41%	362.57%	11,025,435	7,981	1,381	34.50%	296.65%	211,847,795	317,787	667	52.43%	144.85%
2016	73,512,140	20,763	3,541	4.74%	384.48%	11,477,960	7,985	1,437	4.06%	312.75%	254,534,920	317,637	801	20.21%	194.33%
2017	72,225,429	20,817	3,470	-2.00%	374.77%	11,139,952	7,852	1,419	-1.31%	307.36%	260,153,025	317,191	820	2.35%	201.25%
2018	71,520,242	21,041	3,399	-2.03%	365.12%	10,670,697	7,685	1,389	-2.13%	298.69%	238,811,908	316,946	753	-8.13%	176.75%

Rate Annual %chg Average Value/Acre: **16.62%**

14.83%

10.72%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	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
2008	1,497,300	18,708	80			0	0				103,600,725	357,339	290		
2009	553,525	5,436	102	27.23%	27.23%	4,770	48	100			127,598,650	357,339	357	23.16%	23.16%
2010	728,300	5,453	134	31.16%	66.87%	0	0				155,306,925	357,323	435	21.72%	49.92%
2011	707,055	5,512	128	-3.95%	60.28%	0	0				157,121,375	357,328	440	1.17%	51.67%
2012	628,695	5,507	114	-11.01%	42.64%	209,430	315	664			160,285,355	355,582	451	2.51%	55.48%
2013	613,495	5,507	111	-2.42%	39.19%	277,840	375	741	11.48%		166,225,835	355,741	467	3.66%	61.17%
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%	94.89%
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%	185.38%
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%	231.07%
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%	235.49%
2018	1,848,751	9,516	194	-7.43%	142.75%	312,250	268	1,164	-23.75%		323,163,848	355,456	909	-6.53%	213.58%

36
GARFIELD

Rate Annual %chg Average Value/Acre: **12.11%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 2,401	Value : 433,626,288	Growth 6,492,971	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	33	327,132	2	55,720	82	1,015,153	117	1,398,005	
02. Res Improve Land	524	5,529,183	27	463,912	176	6,208,024	727	12,201,119	
03. Res Improvements	525	37,669,986	27	2,610,896	214	19,549,500	766	59,830,382	
04. Res Total	558	43,526,301	29	3,130,528	296	26,772,677	883	73,429,506	1,285,623
% of Res Total	63.19	59.28	3.28	4.26	33.52	36.46	36.78	16.93	19.80
05. Com UnImp Land	7	93,190	2	46,877	1	45,835	10	185,902	
06. Com Improve Land	98	1,306,279	7	228,596	18	517,353	123	2,052,228	
07. Com Improvements	100	12,527,199	9	2,064,356	19	3,209,194	128	17,800,749	
08. Com Total	107	13,926,668	11	2,339,829	20	3,772,382	138	20,038,879	4,913,961
% of Com Total	77.54	69.50	7.97	11.68	14.49	18.83	5.75	4.62	75.68
09. Ind UnImp Land	0	0	1	38,329	0	0	1	38,329	
10. Ind Improve Land	7	119,880	4	152,467	1	42,568	12	314,915	
11. Ind Improvements	7	782,107	4	1,212,990	1	1,055,518	12	3,050,615	
12. Ind Total	7	901,987	5	1,403,786	1	1,098,086	13	3,403,859	0
% of Ind Total	53.85	26.50	38.46	41.24	7.69	32.26	0.54	0.78	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	18	450,000	18	450,000	
16. Rec Total	0	0	0	0	18	450,000	18	450,000	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.75	0.10	0.00
Res & Rec Total	558	43,526,301	29	3,130,528	314	27,222,677	901	73,879,506	1,285,623
% of Res & Rec Total	61.93	58.92	3.22	4.24	34.85	36.85	37.53	17.04	19.80
Com & Ind Total	114	14,828,655	16	3,743,615	21	4,870,468	151	23,442,738	4,913,961
% of Com & Ind Total	75.50	63.25	10.60	15.97	13.91	20.78	6.29	5.41	75.68

17. Taxable Total	672	58,354,956	45	6,874,143	335	32,093,145	1,052	97,322,244	6,199,584
% of Taxable Total	63.88	59.96	4.28	7.06	31.84	32.98	43.82	22.44	95.48

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	693,481	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	693,481
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	40,465	693,481

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	81	23	139	243

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	253,813	30	4,543,444	1,002	214,538,792	1,035	219,336,049
28. Ag-Improved Land	3	324,549	15	5,066,328	280	87,769,016	298	93,159,893
29. Ag Improvements	3	96,891	15	1,468,952	296	22,242,259	314	23,808,102

30. Ag Total				1,349	336,304,044
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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	44.19	132,570	
37. FarmSite Improvements	3	0.00	64,589	14	0.00	525,055	
38. FarmSite Total							
39. Road & Ditches	0	1.59	0	0	41.42	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	2	2.00	24,000	2	2.00	24,000	
32. HomeSite Improv Land	198	217.00	2,604,000	209	228.00	2,736,000	
33. HomeSite Improvements	183	0.00	14,964,884	194	0.00	15,941,083	242,849
34. HomeSite Total				196	230.00	18,701,083	
35. FarmSite UnImp Land	14	26.38	55,690	15	38.38	89,290	
36. FarmSite Improv Land	257	682.24	2,030,670	275	731.78	2,179,290	
37. FarmSite Improvements	284	0.00	7,277,375	301	0.00	7,867,019	50,538
38. FarmSite Total				316	770.16	10,135,599	
39. Road & Ditches	0	1,833.27	0	0	1,876.28	0	
40. Other- Non Ag Use	0	2,291.55	1,145,775	0	2,291.55	1,145,775	
41. Total Section VI				512	5,167.99	29,982,457	293,387

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. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	11	1,290.31	1,065,467	11	1,290.31	1,065,467
44. Market Value	0	0	0	0	0	0

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	5,157.56	24.88%	20,062,918	29.92%	3,890.00
47. 2A1	116.33	0.56%	452,524	0.67%	3,890.00
48. 2A	4,594.19	22.17%	15,252,712	22.75%	3,320.00
49. 3A1	920.58	4.44%	3,056,325	4.56%	3,320.00
50. 3A	2,617.70	12.63%	7,696,033	11.48%	2,940.00
51. 4A1	4,980.40	24.03%	14,642,375	21.84%	2,940.00
52. 4A	2,339.74	11.29%	5,896,147	8.79%	2,520.00
53. Total	20,726.50	100.00%	67,059,034	100.00%	3,235.42
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	384.51	5.27%	620,994	6.46%	1,615.03
56. 2D1	53.98	0.74%	87,181	0.91%	1,615.06
57. 2D	3,008.15	41.26%	4,256,566	44.27%	1,415.01
58. 3D1	833.32	11.43%	1,179,156	12.26%	1,415.01
59. 3D	260.32	3.57%	307,178	3.19%	1,180.00
60. 4D1	1,675.05	22.98%	1,976,559	20.56%	1,180.00
61. 4D	1,075.30	14.75%	1,188,242	12.36%	1,105.03
62. Total	7,290.63	100.00%	9,615,876	100.00%	1,318.94
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	773.79	0.24%	804,869	0.36%	1,040.16
65. 2G1	312.94	0.10%	325,456	0.14%	1,039.99
66. 2G	6,939.50	2.19%	7,217,085	3.19%	1,040.00
67. 3G1	2,003.12	0.63%	1,922,269	0.85%	959.64
68. 3G	9,911.87	3.13%	9,515,397	4.20%	960.00
69. 4G1	76,830.70	24.28%	61,648,764	27.23%	802.40
70. 4G	219,611.92	69.41%	144,992,682	64.04%	660.22
71. Total	316,383.84	100.00%	226,426,522	100.00%	715.67
Irrigated Total					
	20,726.50	5.85%	67,059,034	21.97%	3,235.42
Dry Total					
	7,290.63	2.06%	9,615,876	3.15%	1,318.94
Grass Total					
	316,383.84	89.33%	226,426,522	74.18%	715.67
72. Waste	9,508.74	2.68%	1,840,374	0.60%	193.55
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	354,177.98	100.00%	305,254,056	100.00%	861.87

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%	63,534	85.17%	2,940.03
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	4.39	16.88%	11,063	14.83%	2,520.05
53. Total	26.00	100.00%	74,597	100.00%	2,869.12
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	67.80	43.00%	95,938	47.42%	1,415.01
58. 3D1	2.00	1.27%	2,830	1.40%	1,415.00
59. 3D	74.30	47.12%	87,674	43.34%	1,180.00
60. 4D1	11.58	7.34%	13,664	6.75%	1,179.97
61. 4D	2.00	1.27%	2,210	1.09%	1,105.00
62. Total	157.68	100.00%	202,316	100.00%	1,283.08
Grass					
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	100.75	9.35%	104,781	13.35%	1,040.01
67. 3G1	0.60	0.06%	576	0.07%	960.00
68. 3G	104.53	9.70%	100,349	12.78%	960.00
69. 4G1	120.96	11.22%	89,917	11.45%	743.36
70. 4G	751.06	69.68%	489,457	62.34%	651.69
71. Total	1,077.90	100.00%	785,080	100.00%	728.34
Irrigated Total					
	26.00	2.01%	74,597	6.99%	2,869.12
Dry Total					
	157.68	12.22%	202,316	18.95%	1,283.08
Grass Total					
	1,077.90	83.51%	785,080	73.54%	728.34
72. Waste	29.15	2.26%	5,538	0.52%	189.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,290.73	100.00%	1,067,531	100.00%	827.08

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	108.40	417,081	2,301.80	8,276,428	18,342.30	58,440,122	20,752.50	67,133,631
77. Dry Land	5.10	8,159	179.34	234,219	7,263.87	9,575,814	7,448.31	9,818,192
78. Grass	162.32	125,072	861.35	773,976	316,438.07	226,312,554	317,461.74	227,211,602
79. Waste	0.00	0	85.00	16,149	9,452.89	1,829,763	9,537.89	1,845,912
80. Other	0.00	0	15.22	22,830	253.05	289,420	268.27	312,250
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	275.82	550,312	3,442.71	9,323,602	351,750.18	296,447,673	355,468.71	306,321,587

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	20,752.50	5.84%	67,133,631	21.92%	3,234.97
Dry Land	7,448.31	2.10%	9,818,192	3.21%	1,318.18
Grass	317,461.74	89.31%	227,211,602	74.17%	715.71
Waste	9,537.89	2.68%	1,845,912	0.60%	193.53
Other	268.27	0.08%	312,250	0.10%	1,163.94
Exempt	0.00	0.00%	0	0.00%	0.00
Total	355,468.71	100.00%	306,321,587	100.00%	861.74

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 Burwell	33	327,132	524	5,529,183	526	37,697,340	559	43,553,655	370,914
83.2 Calamus	75	919,405	81	3,944,542	127	8,793,262	202	13,657,209	712,631
83.3 Rural	9	151,468	122	2,727,394	131	13,789,780	140	16,668,642	202,078
84 Residential Total	117	1,398,005	727	12,201,119	784	60,280,382	901	73,879,506	1,285,623

Schedule XII : Commercial 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>	
85.1	Burwell	8	95,866	105	1,426,159	108	13,310,216	116	14,832,241	4,706,061
85.2	Calamus	0	0	6	180,104	6	785,636	6	965,740	0
85.3	Rural	3	128,365	24	760,880	26	6,755,512	29	7,644,757	207,900
86	Commercial Total	11	224,231	135	2,367,143	140	20,851,364	151	23,442,738	4,913,961

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	773.79	0.25%	804,869	0.36%	1,040.16
89. 2G1	312.94	0.10%	325,456	0.14%	1,039.99
90. 2G	6,939.50	2.20%	7,217,085	3.20%	1,040.00
91. 3G1	2,002.34	0.63%	1,921,520	0.85%	959.64
92. 3G	9,789.57	3.10%	9,397,989	4.17%	960.00
93. 4G1	76,235.02	24.17%	61,130,522	27.09%	801.87
94. 4G	219,405.30	69.55%	144,823,747	64.19%	660.07
95. Total	315,458.46	100.00%	225,621,188	100.00%	715.22
CRP					
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	0.08%	749	0.09%	960.26
101. 3C	122.30	13.22%	117,408	14.58%	960.00
102. 4C1	595.68	64.37%	518,242	64.35%	870.00
103. 4C	206.62	22.33%	168,935	20.98%	817.61
104. Total	925.38	100.00%	805,334	100.00%	870.27
Timber					
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	315,458.46	99.71%	225,621,188	99.64%	715.22
CRP Total	925.38	0.29%	805,334	0.36%	870.27
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	316,383.84	100.00%	226,426,522	100.00%	715.67

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	100.75	9.35%	104,781	13.35%	1,040.01
91. 3G1	0.60	0.06%	576	0.07%	960.00
92. 3G	104.53	9.70%	100,349	12.78%	960.00
93. 4G1	120.96	11.22%	89,917	11.45%	743.36
94. 4G	751.06	69.68%	489,457	62.34%	651.69
95. Total	1,077.90	100.00%	785,080	100.00%	728.34
CRP					
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
Timber					
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	1,077.90	100.00%	785,080	100.00%	728.34
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	1,077.90	100.00%	785,080	100.00%	728.34

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

36 Garfield

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	69,127,158	73,429,506	4,302,348	6.22%	1,285,623	4.36%
02. Recreational	0	450,000	450,000		0	
03. Ag-Homesite Land, Ag-Res Dwelling	18,486,888	18,701,083	214,195	1.16%	242,849	-0.15%
04. Total Residential (sum lines 1-3)	87,614,046	92,580,589	4,966,543	5.67%	1,528,472	3.92%
05. Commercial	10,470,979	20,038,879	9,567,900	91.38%	4,913,961	44.45%
06. Industrial	2,414,588	3,403,859	989,271	40.97%	0	40.97%
07. Total Commercial (sum lines 5-6)	12,885,567	23,442,738	10,557,171	81.93%	4,913,961	43.79%
08. Ag-Farmsite Land, Outbuildings	10,081,366	10,135,599	54,233	0.54%	50,538	0.04%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,145,775	1,145,775	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	11,227,141	11,281,374	54,233	0.48%	50,538	0.03%
12. Irrigated	71,485,069	67,133,631	-4,351,438	-6.09%		
13. Dryland	10,707,842	9,818,192	-889,650	-8.31%		
14. Grassland	239,002,320	227,211,602	-11,790,718	-4.93%		
15. Wasteland	1,855,394	1,845,912	-9,482	-0.51%		
16. Other Agland	312,250	312,250	0	0.00%		
17. Total Agricultural Land	323,362,875	306,321,587	-17,041,288	-5.27%		
18. Total Value of all Real Property (Locally Assessed)	435,089,629	433,626,288	-1,463,341	-0.34%	6,492,971	-1.83%

2019 Assessment Survey for Garfield County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$142,550
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$42,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$22,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard Appraisals Inc.
2.	CAMA software:
	Vanguard Appraisals Inc.
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, https://garfield.gworks.com
7.	Who maintains the GIS software and maps?
	Assessment Staff and gWorks
8.	Personal Property software:
	Vanguard Appraisals Inc.

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	Tax Valuation Inc.
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for Garfield County

1.	Valuation data collection done by:										
	Assessment Staff										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</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;">2</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;">3</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 Group</u>	<u>Description of unique characteristics</u>	1	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.	2	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.	3	Rural is all improved and unimproved residential properties located outside the corporate limits of Burwell.	Ag	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	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.										
2	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.										
3	Rural is all improved and unimproved residential properties located outside the corporate limits of Burwell.										
Ag	Agricultural homes and outbuildings										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The cost approach to value is applied using local depreciation derived from a market analysis. The sales comparison approach is also utilized through unit of comparison studies.										
4.	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?										
	A depreciation study and tables are developed based on local market information with assistance from Vanguard Appraisal Team.										
5.	Are individual depreciation tables developed for each valuation group?										
	No, they are all on the same table. As the rural residential is reviewed they will be updated.										
6.	Describe the methodology used to determine the residential lot values?										
	Vacant lot sales – based on the size of the parcel the \$/sq ft or \$/acre was determined with consideration given to excess land.										
7.	How are rural residential site values developed?										
	Rural residential site values are developed based on sales and through local market information. Surrounding counties site values are also compared to.										
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?										
	All lots are treated the same, currently there is no difference.										

9.	<u>Valuation Group</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>
	1	2018	2008	2017	2015-2016
	2	2018	2008	2018	2017
	3	2014	2008	2017	2015-2017
	Ag	2014	2008	2017	2015-2017

Lot values in Burwell and Calamus were adjusted for 2019.

2019 Commercial Assessment Survey for Garfield County

1.	Valuation data collection done by:			
	Assessment Staff and Tax Valuation Inc.			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	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.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The cost approach to value is applied using Marshall & Swift pricing and depreciation tables supplied by the CAMA vendor and adjusted as needed. The sales approach is also utilized through unit of comparison studies. The income approach is utilized after rental information is gathered.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The contracted 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.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	The depreciation study is based on local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	At present the Marshall & Swift depreciation tables by occupancy code is used and then adjusted to local depreciation.			
6.	Describe the methodology used to determine the commercial lot values.			
	Vacant lot sales are used based on the size of the parcel, the \$/sq ft or acre.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2008	2016
				<u>Date of Last Inspection</u>
				2018

2019 Agricultural Assessment Survey for Garfield County

1.	Valuation data collection done by:	
	Assessment Staff.	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	1	The specific characteristics for the non-influenced area are soils, land use and land enrolled in federal programs in which payments are received for removing such land from agricultural production.
	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.
3.	Describe the process used to determine and monitor market areas.	
	The valuation grouping for the non-influenced area is developed by similar topography, soil characteristics and geographic characteristics. The recreational/commercial influenced area is monitored for the determination of the primary use of the parcel.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Rural residential/recreational land is identified by 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.	
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?	
	Yes	
6.	What separate market analysis has been conducted where intensive use is identified in the county?	
	Feedlots are the only intensive use currently identified and were set this way by two assessors ago.	
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	The state sales file query is used with WRP sales being borrowed from neighboring counties to determine an appropriate market value. Fee 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.	
	<i>If your county has special value applications, please answer the following</i>	
8a.	How many special valuation applications are on file?	
	11	
8b.	What process was used to determine if non-agricultural influences exist in the county?	

	A trend of sales of both residential and commercial properties in the current designated special value area had occurred with non-agricultural influences.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	Recreational uses such as hunting, fishing, personal pleasure, family campgrounds and quiet enjoyment.
8d.	Where is the influenced area located within the county?
	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.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	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.

2018 PLAN OF ASSESSMENT FOR GARFIELD COUNTY

Assessment Years 2019, 2020 and 2021

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 2018 County Abstract, Garfield County consists of 2,366 taxable parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	883	37.32%	15.95%
Commercial	134	5.66%	2.41%
Industrial	12	.50%	.55%
Recreational	0	0.00%	.00%
Agricultural	1,327	56.50%	81.08%
Special Value	10	.42%	.25%

Agricultural land - taxable acres: 355,455.78

Other pertinent facts: Approximately 75% of the county value is agricultural land and of that value 74% is primarily grassland.

Current Resources:

A. Staff: County Assessor, Deputy Assessor, Part-time 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 Assessor and Deputy Assessor have 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 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

- F. GIS system is used to measure new field certifications and splits of real property.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Assessment staff processes sales transactions in the computer system, this process changes the ownership in the CAMA System and ownership changes are recorded 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. For the physical review of the sales, a download of the sold properties is loaded to the remote system (tablet), the physical review of the property is done with the Property Record Card on the tablet, the accuracy of the data is then reviewed. Current photos are taken, upon returning to the office the information is loaded to the CAMA system. The assessment staff reviews the sales, checks the accuracy of the data, and visits with property owners whenever possible. Building permits and information statements are received from city and county zoning offices, 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 with Vanguard costing (2008). Marshall & Swift cost manuals (September 2015) are used for Commercial properties. The Department of Revenue controls when the manuals are updated. Currently we are using 2008 costing which will be used until there are economic conditions that indicate the costing should be changed. 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, dry cropland, grassland 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 1st 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 2018:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	94	NA	NA
Commercial	100	NA	NA
Agricultural Land	75	NA	NA
Special Value Agland	75	NA	NA

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2018 Reports & Opinions.

Assessment Actions planned for Assessment Year 2019:

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 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. A Commercial Appraiser will review all Commercial Properties in 2018 and will have all the new information entered for the 2019 assessment year. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. A Commercial Appraiser will complete an on-site review if needed. 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. Physically review parcels in Township 21 Ranges 13-15, correcting parcel information as needed. 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.

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.

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 complete an on-site review if needed. 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. Review of properties 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.

Assessment Actions Planned for Assessment Year 2021:

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.

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. The Commercial Appraiser will complete an onsite review if needed. 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.

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 with the six year review of properties working Townships 23 and 24 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. Personal Property Exemption Tax Loss Report
 - g. Certification of Value to Political Subdivisions
 - h. School District Taxable Value Report
 - i. Average Assessed Residential Value Report (for homestead exemptions)
 - j. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - k. Certificate of Taxes Levied Report
 - l. Report of current values for properties owned by Board of Education Lands & Funds
 - m. 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 Assessors and/or Administrative Assistants: attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification. 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

Garfield County Assessor's Office
Kali Swett, Assessor
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Burwell, Nebraska 68823
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February 28, 2019

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.

Kali Swett
Garfield County Assessor