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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**GARDEN COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Garden 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 Garden 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,

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Clint Robertson, Garden County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 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 the recognition by IAAO 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about 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.

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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 [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

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 property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

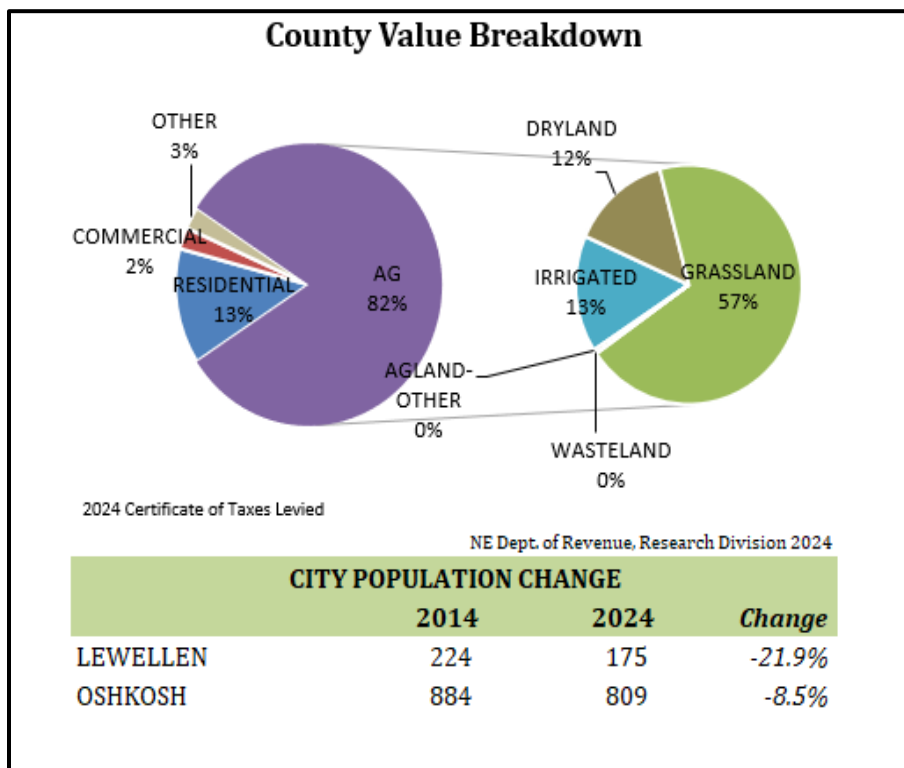
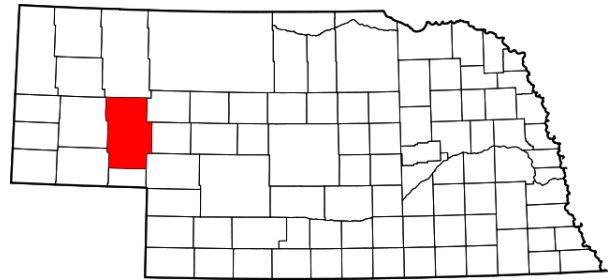
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques 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 1,704 square miles, Garden County has 1,794 residents, per the Census Bureau Quick Facts for 2023, a 4% population decline from the 2020 U.S. Census. Reports indicate that 78% of county residents are homeowners and 80% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$82,064 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Garden County are located in and around the county seat of Oshkosh. According to the U.S. Census Bureau, there are 46 employer establishments with total employment of 226, a 20% increase in total employment from the previous year.

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. Garden County is included in the North Platte Natural Resources District (NRD).

Crescent Lake National Wildlife Refuge (protected in 1931), covering approximately 45,800 acres of the county, is the largest protected continuous sand dunes in the United States.

## 2025 Residential Correlation for Garden County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Sales verification and qualification processes were reviewed with the county assessor. Sales questionnaires are sent out for all sales to determine if the sales are an arm's-length transactions. The usability rate of the residential class is near the statewide average rate. Review of comments for non-qualified sales reveal adequate reasonings for the disqualification. All qualified sales are available for measurement purposes.

A comparison of the valuations of the sold and unsold properties in the county showed sales bias towards the sold parcels. The county assessor's process of verifying and reviewing sales includes sending surveys out for all sales, the county assessor reports a good portion of the surveys are returned to the office, an on-site review of sold parcels and review of the online listings are also completed, which contributes to the pattern of slight sales base in the assessments.

Four valuation groups are recognized for the residential class. Valuation Groups 1, 2, and 3 all represent separate towns throughout the county. Valuation Group 4 is comprised of all rural residential parcels that are outside of the village limits. The county assessor is in compliance with the six-year inspection and review cycle. Physical inspections are conducted at least once every six years by the office staff, new photos and data characteristics are gathered during the on-site inspections. The county assessor maintains a valuation methodology in office.

2025 Residential Assessment Details for Garden County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Oshkosh	2024	2022	2024	2021-2022	
2	Lewellen	2024	2022	2018	2023	
3	Lisco	2024	2022	2018	2023	
4	Rural Residential	2024	2022	*2024	*2024	Complete reappraisal of all rural parcels
Additional comments:						
* = assessment action for current year						

## 2025 Residential Correlation for Garden County

### *Description of Analysis*

Review of the statistical sample showed 50 qualified sales occurred over the study period. The overall statistics show that all three measures of central tendency are within the acceptable range with a COD that falls into the recommended guidelines while the PRD is high. The sample is affected by two outlier sales. Hypothetically, if analyzed without the outliers the PRD would fall within the acceptable parameters.

When analyzed by valuation group, all four valuation groups are represented and have medians within the acceptable range.

Valuation Group 4 was inspected and revalued for the 2025 assessment year and the COD is lower than IAAO would indicate is equalized in a non-homogenous sample at just under 5%. The sample of rural sales is very small and increased 11% in total; while the abstract increased 4%. One sale in particular account for 6% of the sample change and closes the gap between the sales file and the abstract. Additionally, the county assessor provided documentation that supports that the rural improvement including the agricultural improvements moved in a similar manner as the sample.

Comparison of the 2025 County Abstract of Assessment Form 45 Compared with the 2024 Certified Taxies Levied (CTL) Report reflects that the overall changes to the population and sales correlate and reflect the county assessor action reported actions.

### *Equalization and Quality of Assessment*

The statistical analysis of the study period and assessment practice review support that residential property is valued uniformly and complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	33	95.78	94.57	91.40	14.43	103.47
2	7	92.29	101.31	92.34	19.30	109.71
3	3	93.69	90.70	88.59	05.49	102.38
4	7	92.72	89.49	89.04	04.85	100.51
____ALL____	50	93.59	94.57	90.44	13.61	104.57

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Garden County is 94%.

## 2025 Commercial Correlation for Garden County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Review of the commercial class sales qualifications were conducted. Non-qualified sales all included adequate reasonings for disqualification while the usability rate is slightly above the statewide average, only arm's-length sales were used for measurement purposes.

Due to the lack of commercial parcels, the Garden County Assessor utilizes a single valuation group for the commercial class. The commercial class complies with the six-year inspection and review cycle. Although the depreciation table was not updated last year as part of the reappraisal, it was reviewed. Land adjustments and new costing brought the commercial class into the acceptable range.

2025 Commercial Assessment Details for Garden County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	All Commercial Parcels within Garden County	2015	2022	2024	2024	
Additional comments: Pick-up work was completed timely  * = assessment action for current year						

### *Description of Analysis*

Review of the statistical profile shows only 13 qualified sales over a three-year study period. The median and weighted mean are within the acceptable range while the mean is high. The COD and PRD are within the acceptable range for rural commercial property.

A review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the population changed at a similar rate as the sample supporting the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

A review of the assessment practices and the statistical analysis of the data, supports that commercial property assessment in Garden County complies with generally accepted mass appraisal techniques and is uniformly assessed.

## **2025 Commercial Correlation for Garden County**

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### ***Level of Value***

Based on analysis of all available information, the level of value for the commercial property in Garden County is 99%

## 2025 Agricultural Correlation for Garden County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Examination of the sales verification and qualification process showed that the usability rate for the agricultural class was comparable to the statewide average and the non-qualified sales included sufficient comments as to the reasonings for disqualification.

Due to the homogenous nature of the agricultural land only one market area is warranted. The northern portion of the county is comprised mainly of sandy soils suitable for grazing, while the southern portion of the county's crop land is equalized by land use and Land Capability Group (LCG). The county recognizes acres enrolled in government programs including Wetland Reserve Program (WRP), Conservation Reserve Program (CRP), and Conservation Reserve Enhancement Program (CREP). There are 140 special valuation applications on file. Recreational influence is found along the North Platte River in the form of goose hunting primarily. Many parcels are used for agricultural purposes as well. It was determined that special value could be applied for with a cutout of one acre for each blind present to remain at 100% of market value with the remaining land valued at 75% of market value when agricultural purposes exist. The county also identifies feed lots as intensive use.

2025 Agricultural Assessment Details for Garden County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	*2024	*2022	*2024	*2024	
AB DW	Agricultural dwellings	*2024	*2022	*2024	*2024	
<u>Additional comments:</u> Complete reappraisal conducted by the county assessor.  * = assessment action for current year						

## 2025 Agricultural Correlation for Garden County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Garden County is homogeneous geographically	2023	Irrigated- increase 8-10% Dryland-increase 7-11%
Additional comments:			

### *Description of Analysis*

The statistical sample shows 19 qualified sales with all three levels of central tendency within the acceptable range. Analyzing the 80% Majority Land Use (MLU) subclass, shows that all have medians within in the range. Additional comparison of the weighted average land values compared to those of the surrounding counties further support that the agricultural land values are equalized.

Review of the 2025 County Abstract of Assessment for Real Property Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) mirror the reported assessment actions of the county assessor.

### *Equalization and Quality of Assessment*

Agricultural improvements are valued using the same appraisal methods as rural residential parcels and appear to be equalized. Analysis of all available information indicates that agricultural land values are uniformly applied, and the quality of assessment of agricultural property in Garden County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	5	68.56	68.61	63.81	11.90	107.52
1	5	68.56	68.61	63.81	11.90	107.52
____ Dry ____						
County	4	69.02	69.88	68.65	03.32	101.79
1	4	69.02	69.88	68.65	03.32	101.79
____ Grass ____						
County	7	69.40	69.40	65.31	11.34	106.26
1	7	69.40	69.40	65.31	11.34	106.26
____ ALL ____	19	69.63	71.36	69.28	10.96	103.00

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Garden County is 70%.

## **2025 Agricultural Correlation for Garden County**

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### ***Special Valuation Level of Value***

A review of agricultural land value in Garden County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the county where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 70%.



## 2025 Opinions of the Property Tax Administrator for Garden 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	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.*

Dated this 7th day of April, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2025 Commission Summary for Garden County

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### Residential Real Property - Current

Number of Sales	50	Median	93.59
Total Sales Price	\$5,942,250	Mean	94.57
Total Adj. Sales Price	\$5,942,250	Wgt. Mean	90.44
Total Assessed Value	\$5,374,416	Average Assessed Value of the Base	\$63,306
Avg. Adj. Sales Price	\$118,845	Avg. Assessed Value	\$107,488

### Confidence Interval - Current

95% Median C.I	89.22 to 96.42
95% Wgt. Mean C.I	87.31 to 93.58
95% Mean C.I	89.29 to 99.85
% of Value of the Class of all Real Property Value in the County	8.81
% of Records Sold in the Study Period	4.54
% of Value Sold in the Study Period	7.70

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	72	94	93.82
2023	92	95	95.04
2022	84	98	98.21
2021	66	97	96.51

## 2025 Commission Summary for Garden County

### Commercial Real Property - Current

Number of Sales	13	Median	98.64
Total Sales Price	\$1,774,718	Mean	101.60
Total Adj. Sales Price	\$1,774,718	Wgt. Mean	98.20
Total Assessed Value	\$1,742,791	Average Assessed Value of the Base	\$108,921
Avg. Adj. Sales Price	\$136,517	Avg. Assessed Value	\$134,061

### Confidence Interval - Current

95% Median C.I	82.88 to 126.55
95% Wgt. Mean C.I	82.58 to 113.82
95% Mean C.I	83.25 to 119.95
% of Value of the Class of all Real Property Value in the County	2.49
% of Records Sold in the Study Period	7.18
% of Value Sold in the Study Period	8.84

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	16	96	96.37
2023	11	100	100.20
2022	13	100	100.30
2021	6	100	105.37

**35 Garden**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 50  
Total Sales Price : 5,942,250  
Total Adj. Sales Price : 5,942,250  
Total Assessed Value : 5,374,416  
Avg. Adj. Sales Price : 118,845  
Avg. Assessed Value : 107,488

MEDIAN : 94  
WGT. MEAN : 90  
MEAN : 95  
  
COD : 13.61  
PRD : 104.57

COV : 20.13  
STD : 19.04  
Avg. Abs. Dev : 12.74  
  
MAX Sales Ratio : 155.39  
MIN Sales Ratio : 57.64

95% Median C.I. : 89.22 to 96.42  
95% Wgt. Mean C.I. : 87.31 to 93.58  
95% Mean C.I. : 89.29 to 99.85

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Qtrts____											
01-OCT-22 To 31-DEC-22	10	96.36	99.44	96.79	08.33	102.74	85.36	138.89	86.29 to 102.29	118,400	114,600
01-JAN-23 To 31-MAR-23	5	95.78	95.16	94.18	06.30	101.04	81.24	108.67	N/A	117,500	110,658
01-APR-23 To 30-JUN-23	5	90.88	98.59	94.47	11.38	104.36	85.98	133.41	N/A	146,800	138,681
01-JUL-23 To 30-SEP-23	7	93.15	92.57	88.17	07.51	104.99	81.03	103.38	81.03 to 103.38	161,500	142,400
01-OCT-23 To 31-DEC-23	1	100.86	100.86	100.86	00.00	100.00	100.86	100.86	N/A	16,000	16,138
01-JAN-24 To 31-MAR-24	5	90.18	87.78	88.63	09.15	99.04	68.39	99.50	N/A	141,250	125,191
01-APR-24 To 30-JUN-24	9	76.70	87.99	81.01	23.22	108.62	59.90	155.39	68.44 to 106.55	124,778	101,082
01-JUL-24 To 30-SEP-24	8	94.32	98.21	93.95	21.08	104.53	57.64	144.10	57.64 to 144.10	57,625	54,136
____Study Yrs____											
01-OCT-22 To 30-SEP-23	27	95.65	96.71	93.22	08.64	103.74	81.03	138.89	90.42 to 99.06	134,667	125,537
01-OCT-23 To 30-SEP-24	23	90.18	92.06	86.07	19.44	106.96	57.64	155.39	76.70 to 99.50	100,272	86,301
____Calendar Yrs____											
01-JAN-23 To 31-DEC-23	18	93.59	95.43	91.56	08.54	104.23	81.03	133.41	89.22 to 99.49	137,111	125,536
____ALL____	50	93.59	94.57	90.44	13.61	104.57	57.64	155.39	89.22 to 96.42	118,845	107,488

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	33	95.78	94.57	91.40	14.43	103.47	57.64	155.39	85.98 to 99.49	86,447	79,014
2	7	92.29	101.31	92.34	19.30	109.71	76.70	138.89	76.70 to 138.89	85,357	78,815
3	3	93.69	90.70	88.59	05.49	102.38	81.49	96.92	N/A	266,333	235,949
4	7	92.72	89.49	89.04	04.85	100.51	75.31	95.49	75.31 to 95.49	241,857	215,345
____ALL____	50	93.59	94.57	90.44	13.61	104.57	57.64	155.39	89.22 to 96.42	118,845	107,488

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	50	93.59	94.57	90.44	13.61	104.57	57.64	155.39	89.22 to 96.42	118,845	107,488
06											
07											
____ALL____	50	93.59	94.57	90.44	13.61	104.57	57.64	155.39	89.22 to 96.42	118,845	107,488

**35 Garden**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 50	MEDIAN : 94	COV : 20.13	95% Median C.I. : 89.22 to 96.42
Total Sales Price : 5,942,250	WGT. MEAN : 90	STD : 19.04	95% Wgt. Mean C.I. : 87.31 to 93.58
Total Adj. Sales Price : 5,942,250	MEAN : 95	Avg. Abs. Dev : 12.74	95% Mean C.I. : 89.29 to 99.85
Total Assessed Value : 5,374,416			
Avg. Adj. Sales Price : 118,845	COD : 13.61	MAX Sales Ratio : 155.39	
Avg. Assessed Value : 107,488	PRD : 104.57	MIN Sales Ratio : 57.64	

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	7	100.86	104.37	104.43	24.93	99.94	57.64	155.39	57.64 to 155.39	22,429	23,423
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	50	93.59	94.57	90.44	13.61	104.57	57.64	155.39	89.22 to 96.42	118,845	107,488
Greater Than 14,999	50	93.59	94.57	90.44	13.61	104.57	57.64	155.39	89.22 to 96.42	118,845	107,488
Greater Than 29,999	43	93.15	92.97	90.06	10.95	103.23	59.90	138.89	86.29 to 95.80	134,541	121,173
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	7	100.86	104.37	104.43	24.93	99.94	57.64	155.39	57.64 to 155.39	22,429	23,423
30,000 TO 59,999	7	106.55	110.33	111.38	10.16	99.06	96.42	138.89	96.42 to 138.89	41,250	45,946
60,000 TO 99,999	13	95.78	93.17	91.96	12.13	101.32	59.90	133.41	81.24 to 99.49	79,423	73,035
100,000 TO 149,999	8	84.55	83.20	83.85	09.10	99.22	68.44	95.80	68.44 to 95.80	122,938	103,088
150,000 TO 249,999	9	90.88	91.76	91.91	04.07	99.84	81.03	102.29	89.22 to 95.65	177,278	162,938
250,000 TO 499,999	6	89.25	87.16	87.44	07.22	99.68	75.31	93.96	75.31 to 93.96	314,167	274,708
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	50	93.59	94.57	90.44	13.61	104.57	57.64	155.39	89.22 to 96.42	118,845	107,488

**35 Garden**  
**COMMERCIAL**
**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 13  
 Total Sales Price : 1,774,718  
 Total Adj. Sales Price : 1,774,718  
 Total Assessed Value : 1,742,791  
 Avg. Adj. Sales Price : 136,517  
 Avg. Assessed Value : 134,061

MEDIAN : 99  
 WGT. MEAN : 98  
 MEAN : 102  
  
 COD : 22.52  
 PRD : 103.46

COV : 29.89  
 STD : 30.37  
 Avg. Abs. Dev : 22.21  
  
 MAX Sales Ratio : 175.07  
 MIN Sales Ratio : 61.07

95% Median C.I. : 82.88 to 126.55  
 95% Wgt. Mean C.I. : 82.58 to 113.82  
 95% Mean C.I. : 83.25 to 119.95

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22	1	111.00	111.00	111.00	00.00	100.00	111.00	111.00	N/A	28,000	31,080
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	85.15	85.15	85.15	00.00	100.00	85.15	85.15	N/A	145,000	123,470
01-OCT-22 To 31-DEC-22	1	128.77	128.77	128.77	00.00	100.00	128.77	128.77	N/A	6,500	8,370
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	5	87.25	88.06	87.70	23.03	100.41	61.07	126.55	N/A	97,944	85,896
01-JUL-23 To 30-SEP-23	1	85.19	85.19	85.19	00.00	100.00	85.19	85.19	N/A	365,000	310,955
01-OCT-23 To 31-DEC-23	1	98.64	98.64	98.64	00.00	100.00	98.64	98.64	N/A	40,000	39,455
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	175.07	175.07	175.07	00.00	100.00	175.07	175.07	N/A	23,000	40,265
01-JUL-24 To 30-SEP-24	2	98.37	98.37	112.14	15.75	87.72	82.88	113.85	N/A	338,750	379,858
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	2	98.08	98.08	89.34	13.18	109.78	85.15	111.00	N/A	86,500	77,275
01-OCT-22 To 30-SEP-23	7	87.25	93.47	86.95	23.59	107.50	61.07	128.77	61.07 to 128.77	123,031	106,972
01-OCT-23 To 30-SEP-24	4	106.25	117.61	113.36	25.27	103.75	82.88	175.07	N/A	185,125	209,859
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	3	111.00	108.31	90.76	13.10	119.34	85.15	128.77	N/A	59,833	54,307
01-JAN-23 To 31-DEC-23	7	87.25	89.16	87.17	18.65	102.28	61.07	126.55	61.07 to 126.55	127,817	111,413
<u>ALL</u>	13	98.64	101.60	98.20	22.52	103.46	61.07	175.07	82.88 to 126.55	136,517	134,061

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	13	98.64	101.60	98.20	22.52	103.46	61.07	175.07	82.88 to 126.55	136,517	134,061
<u>ALL</u>	13	98.64	101.60	98.20	22.52	103.46	61.07	175.07	82.88 to 126.55	136,517	134,061

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	13	98.64	101.60	98.20	22.52	103.46	61.07	175.07	82.88 to 126.55	136,517	134,061
04											
<u>ALL</u>	13	98.64	101.60	98.20	22.52	103.46	61.07	175.07	82.88 to 126.55	136,517	134,061

35 Garden  
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)  
Qualified  
Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 13	MEDIAN : 99	COV : 29.89	95% Median C.I. : 82.88 to 126.55
Total Sales Price : 1,774,718	WGT. MEAN : 98	STD : 30.37	95% Wgt. Mean C.I. : 82.58 to 113.82
Total Adj. Sales Price : 1,774,718	MEAN : 102	Avg. Abs. Dev : 22.21	95% Mean C.I. : 83.25 to 119.95
Total Assessed Value : 1,742,791			
Avg. Adj. Sales Price : 136,517	COD : 22.52	MAX Sales Ratio : 175.07	
Avg. Assessed Value : 134,061	PRD : 103.46	MIN Sales Ratio : 61.07	Printed:3/20/2025 1:47:36PM

SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
___Low \$ Ranges___											
Less Than 5,000											
Less Than 15,000	2	127.66	127.66	127.42	00.87	100.19	126.55	128.77	N/A	8,250	10,513
Less Than 30,000	6	118.78	111.28	111.78	27.09	99.55	61.07	175.07	61.07 to 175.07	17,083	19,096
___Ranges Excl. Low \$___											
Greater Than 4,999	13	98.64	101.60	98.20	22.52	103.46	61.07	175.07	82.88 to 126.55	136,517	134,061
Greater Than 14,999	11	87.25	96.87	97.93	22.84	98.92	61.07	175.07	65.23 to 113.85	159,838	156,524
Greater Than 29,999	7	87.25	93.31	97.37	09.74	95.83	82.88	113.85	82.88 to 113.85	238,888	232,602
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999	2	127.66	127.66	127.42	00.87	100.19	126.55	128.77	N/A	8,250	10,513
15,000 TO 29,999	4	88.12	103.09	108.78	45.32	94.77	61.07	175.07	N/A	21,500	23,388
30,000 TO 59,999	3	98.64	93.91	94.66	05.85	99.21	82.88	100.20	N/A	42,833	40,545
60,000 TO 99,999											
100,000 TO 149,999	1	85.15	85.15	85.15	00.00	100.00	85.15	85.15	N/A	145,000	123,470
150,000 TO 249,999											
250,000 TO 499,999	2	86.22	86.22	86.26	01.19	99.95	85.19	87.25	N/A	379,359	327,238
500,000 TO 999,999	1	113.85	113.85	113.85	00.00	100.00	113.85	113.85	N/A	640,000	728,636
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
___ALL___	13	98.64	101.60	98.20	22.52	103.46	61.07	175.07	82.88 to 126.55	136,517	134,061



**35 Garden**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

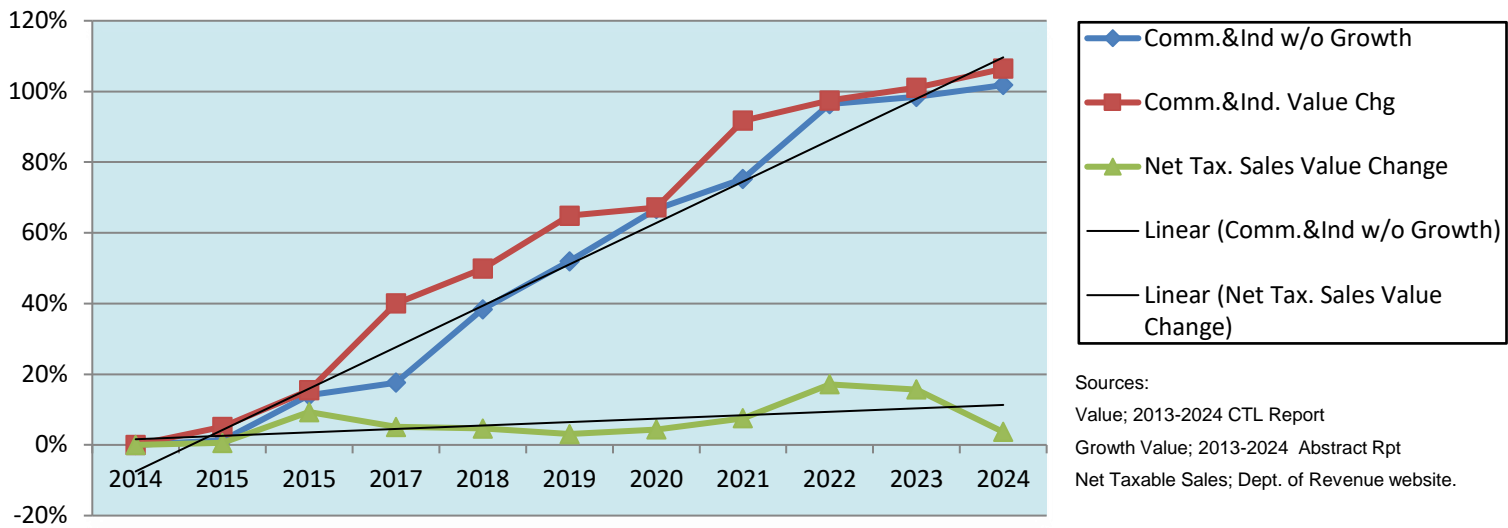
Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 13	MEDIAN : 99	COV : 29.89	95% Median C.I. : 82.88 to 126.55
Total Sales Price : 1,774,718	WGT. MEAN : 98	STD : 30.37	95% Wgt. Mean C.I. : 82.58 to 113.82
Total Adj. Sales Price : 1,774,718	MEAN : 102	Avg. Abs. Dev : 22.21	95% Mean C.I. : 83.25 to 119.95
Total Assessed Value : 1,742,791			
Avg. Adj. Sales Price : 136,517	COD : 22.52	MAX Sales Ratio : 175.07	
Avg. Assessed Value : 134,061	PRD : 103.46	MIN Sales Ratio : 61.07	<i>Printed:3/20/2025 1:47:36PM</i>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	2	96.94	96.94	94.90	14.50	102.15	82.88	111.00	N/A	32,750	31,080
350	1	128.77	128.77	128.77	00.00	100.00	128.77	128.77	N/A	6,500	8,370
353	2	136.86	136.86	126.54	27.93	108.16	98.64	175.07	N/A	31,500	39,860
386	1	85.15	85.15	85.15	00.00	100.00	85.15	85.15	N/A	145,000	123,470
406	3	65.23	84.28	77.47	33.47	108.79	61.07	126.55	N/A	15,000	11,620
528	1	100.20	100.20	100.20	00.00	100.00	100.20	100.20	N/A	51,000	51,100
531	1	85.19	85.19	85.19	00.00	100.00	85.19	85.19	N/A	365,000	310,955
543	1	87.25	87.25	87.25	00.00	100.00	87.25	87.25	N/A	393,718	343,520
557	1	113.85	113.85	113.85	00.00	100.00	113.85	113.85	N/A	640,000	728,636
<u>ALL</u>	<u>13</u>	98.64	101.60	98.20	22.52	103.46	61.07	175.07	82.88 to 126.55	136,517	134,061

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 6,926,795	\$ 41,485	0.60%	\$ 6,885,310		\$ 8,633,697	
2014	\$ 7,279,269	\$ 264,905	3.64%	\$ 7,014,364	1.26%	\$ 8,684,808	0.59%
2015	\$ 7,998,608	\$ 101,537	1.27%	\$ 7,897,071	8.49%	\$ 9,432,644	8.61%
2015	\$ 9,696,292	\$ 1,548,785	15.97%	\$ 8,147,507	1.86%	\$ 9,073,563	-3.81%
2017	\$ 10,380,604	\$ 798,090	7.69%	\$ 9,582,514	-1.17%	\$ 9,035,120	-0.42%
2018	\$ 11,419,787	\$ 895,290	7.84%	\$ 10,524,497	1.39%	\$ 8,898,480	-1.51%
2019	\$ 11,580,089	\$ 31,310	0.27%	\$ 11,548,779	1.13%	\$ 9,008,835	1.24%
2020	\$ 13,282,575	\$ 1,143,674	8.61%	\$ 12,138,901	4.83%	\$ 9,282,480	3.04%
2021	\$ 13,676,570	\$ 71,105	0.52%	\$ 13,605,465	2.43%	\$ 10,111,748	8.93%
2022	\$ 13,927,264	\$ 179,035	1.29%	\$ 13,748,229	0.52%	\$ 9,986,788	-1.24%
2023	\$ 14,297,906	\$ 320,030	2.24%	\$ 13,977,876	0.36%	\$ 8,951,087	-10.37%
2024	\$ 19,199,567	\$ 1,904,000	9.92%	\$ 17,295,567	20.97%	\$ 9,391,883	4.92%
Ann %chg	10.18%			Average	3.82%	0.79%	0.91%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	1.26%	5.09%	0.59%
2015	14.01%	15.47%	9.25%
2016	17.62%	39.98%	5.09%
2017	38.34%	49.86%	4.65%
2018	51.94%	64.86%	3.07%
2019	66.73%	67.18%	4.35%
2020	75.25%	91.76%	7.51%
2021	96.42%	97.44%	17.12%
2022	98.48%	101.06%	15.67%
2023	101.79%	106.41%	3.68%
2024	149.69%	177.18%	8.78%

County Number	35
County Name	Garden

**35 Garden**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 19  
 Total Sales Price : 11,508,732  
 Total Adj. Sales Price : 11,508,732  
 Total Assessed Value : 7,973,638  
 Avg. Adj. Sales Price : 605,723  
 Avg. Assessed Value : 419,665

MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 71  
 COD : 10.96  
 PRD : 103.00

COV : 14.22  
 STD : 10.15  
 Avg. Abs. Dev : 07.63  
 MAX Sales Ratio : 92.48  
 MIN Sales Ratio : 50.68

95% Median C.I. : 66.77 to 80.37  
 95% Wgt. Mean C.I. : 59.99 to 78.58  
 95% Mean C.I. : 66.47 to 76.25

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	1	80.37	80.37	80.37	00.00	100.00	80.37	80.37	N/A	189,500	152,305
01-JAN-22 To 31-MAR-22	2	80.52	80.52	85.34	14.85	94.35	68.56	92.48	N/A	998,000	851,694
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	4	77.69	76.41	72.81	06.37	104.94	68.41	81.84	N/A	493,223	359,120
01-OCT-22 To 31-DEC-22	3	66.77	65.70	60.31	09.51	108.94	55.64	74.70	N/A	808,483	487,574
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	69.63	69.63	69.63	00.00	100.00	69.63	69.63	N/A	317,500	221,061
01-OCT-23 To 31-DEC-23	3	66.18	62.09	56.84	09.43	109.24	50.68	69.40	N/A	589,232	334,907
01-JAN-24 To 31-MAR-24	1	68.72	68.72	68.72	00.00	100.00	68.72	68.72	N/A	1,425,000	979,257
01-APR-24 To 30-JUN-24	2	66.47	66.47	68.31	15.33	97.31	56.28	76.66	N/A	415,000	283,491
01-JUL-24 To 30-SEP-24	2	77.09	77.09	76.40	05.06	100.90	73.19	80.99	N/A	292,349	223,362
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	7	80.37	78.15	79.17	07.78	98.71	68.41	92.48	68.41 to 92.48	594,056	470,310
01-OCT-22 To 30-SEP-23	4	68.20	66.69	61.39	08.04	108.63	55.64	74.70	N/A	685,737	420,946
01-OCT-23 To 30-SEP-24	8	69.06	67.76	65.06	10.57	104.15	50.68	80.99	50.68 to 80.99	575,924	374,711
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	9	74.50	73.75	71.98	10.51	102.46	55.64	92.48	66.77 to 81.84	710,482	511,399
01-JAN-23 To 31-DEC-23	4	67.79	63.97	58.79	08.17	108.81	50.68	69.63	N/A	521,299	306,446
<u>ALL</u>	19	69.63	71.36	69.28	10.96	103.00	50.68	92.48	66.77 to 80.37	605,723	419,665

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	19	69.63	71.36	69.28	10.96	103.00	50.68	92.48	66.77 to 80.37	605,723	419,665
<u>ALL</u>	19	69.63	71.36	69.28	10.96	103.00	50.68	92.48	66.77 to 80.37	605,723	419,665

**35 Garden**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 19  
 Total Sales Price : 11,508,732  
 Total Adj. Sales Price : 11,508,732  
 Total Assessed Value : 7,973,638  
 Avg. Adj. Sales Price : 605,723  
 Avg. Assessed Value : 419,665

MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 71  
 COD : 10.96  
 PRD : 103.00

COV : 14.22  
 STD : 10.15  
 Avg. Abs. Dev : 07.63  
 MAX Sales Ratio : 92.48  
 MIN Sales Ratio : 50.68

95% Median C.I. : 66.77 to 80.37  
 95% Wgt. Mean C.I. : 59.99 to 78.58  
 95% Mean C.I. : 66.47 to 76.25

*Printed:3/20/2025 1:47:39PM*

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	2	74.78	74.78	72.14	08.32	103.66	68.56	80.99	N/A	418,373	301,809
1	2	74.78	74.78	72.14	08.32	103.66	68.56	80.99	N/A	418,373	301,809
____Dry____											
County	4	69.02	69.88	68.65	03.32	101.79	66.77	74.70	N/A	566,892	389,163
1	4	69.02	69.88	68.65	03.32	101.79	66.77	74.70	N/A	566,892	389,163
____Grass____											
County	7	69.40	69.40	65.31	11.34	106.26	55.64	80.87	55.64 to 80.87	637,270	416,174
1	7	69.40	69.40	65.31	11.34	106.26	55.64	80.87	55.64 to 80.87	637,270	416,174
____ALL____	19	69.63	71.36	69.28	10.96	103.00	50.68	92.48	66.77 to 80.37	605,723	419,665

**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	5	68.56	68.61	63.81	11.90	107.52	50.68	80.99	N/A	585,349	373,520
1	5	68.56	68.61	63.81	11.90	107.52	50.68	80.99	N/A	585,349	373,520
____Dry____											
County	4	69.02	69.88	68.65	03.32	101.79	66.77	74.70	N/A	566,892	389,163
1	4	69.02	69.88	68.65	03.32	101.79	66.77	74.70	N/A	566,892	389,163
____Grass____											
County	7	69.40	69.40	65.31	11.34	106.26	55.64	80.87	55.64 to 80.87	637,270	416,174
1	7	69.40	69.40	65.31	11.34	106.26	55.64	80.87	55.64 to 80.87	637,270	416,174
____ALL____	19	69.63	71.36	69.28	10.96	103.00	50.68	92.48	66.77 to 80.37	605,723	419,665

## Garden County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Box Butte	1	3,450	3,548	3,552	3,544	2,977	2,971	2,978	2,970	3,212
Cheyenne	3	2,862	2,857	n/a	2,849	2,843	2,674	2,597	2,551	2,837
Deuel	1	2,998	3,000	2,900	2,839	2,700	2,685	2,649	2,700	2,938
Grant	1	n/a	n/a	n/a	1,760	1,760	1,760	1,760	1,760	1,760
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Keith	2	3,660	3,660	3,575	3,445	3,445	3,445	3,445	3,445	3,583
Morrill	2	3,000	3,000	2,900	2,900	2,750	2,750	2,600	2,600	2,810
Morrill	3	3,140	3,140	2,900	2,900	2,700	2,700	2,600	2,600	2,899
Morrill	4	3,000	3,000	2,900	2,900	2,750	2,750	2,600	2,600	2,810
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Box Butte	1	n/a	700	700	700	600	n/a	600	600	663
Cheyenne	3	n/a	723	711	712	710	n/a	705	700	720
Deuel	1	n/a	850	800	800	800	n/a	775	775	832
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Keith	1	n/a	625	625	625	600	600	600	600	609
Keith	2	n/a	1,130	n/a	1,070	1,030	n/a	1,030	1,030	1,107
Morrill	2	-	620	620	620	525	525	525	525	544
Morrill	3	-	625	625	605	625	605	600	600	611
Morrill	4	-	620	620	620	525	525	525	525	544
Sheridan	1	n/a	730	710	710	695	670	655	650	698

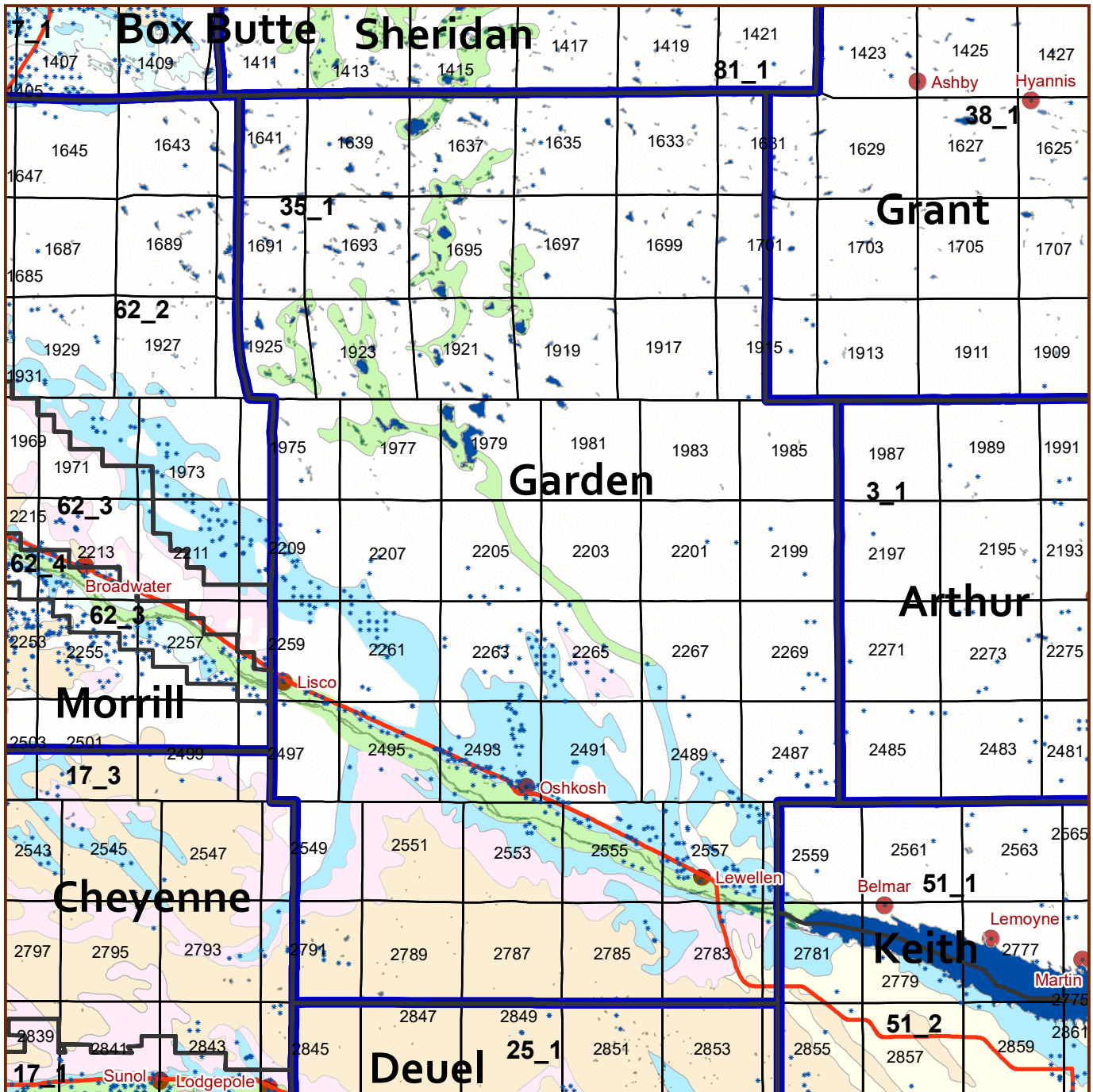
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Garden	1	495	n/a	498	495	485	485	485	485	486
Arthur	1	505	505	505	505	505	505	n/a	505	505
Box Butte	1	400	400	n/a	400	400	400	400	400	400
Cheyenne	3	n/a	672	n/a	648	n/a	612	600	419	507
Deuel	1	455	n/a	455	455	n/a	455	455	455	455
Grant	1	645	645	645	645	645	645	n/a	650	645
Keith	1	760	760	n/a	760	720	720	720	720	722
Keith	2	815	n/a	n/a	815	n/a	775	775	775	775
Morrill	2	520	521	-	-	-	520	520	520	520
Morrill	3	600	600	-	600	600	580	550	550	557
Morrill	4	635	622	500	580	563	570	519	759	611
Sheridan	1	610	610	605	605	580	580	575	555	579

County	Mkt Area	CRP	TIMBER	WASTE
Garden	1	854	n/a	50
Arthur	1	n/a	n/a	10
Box Butte	1	500	n/a	200
Cheyenne	3	561	n/a	100
Deuel	1	588	n/a	n/a
Grant	1	n/a	n/a	10
Keith	1	484	n/a	316
Keith	2	790	n/a	314
Morrill	2	525	-	50
Morrill	3	601	-	50
Morrill	4	543	-	573
Sheridan	1	n/a	n/a	75

Source: 2025 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.

# GARDEN COUNTY



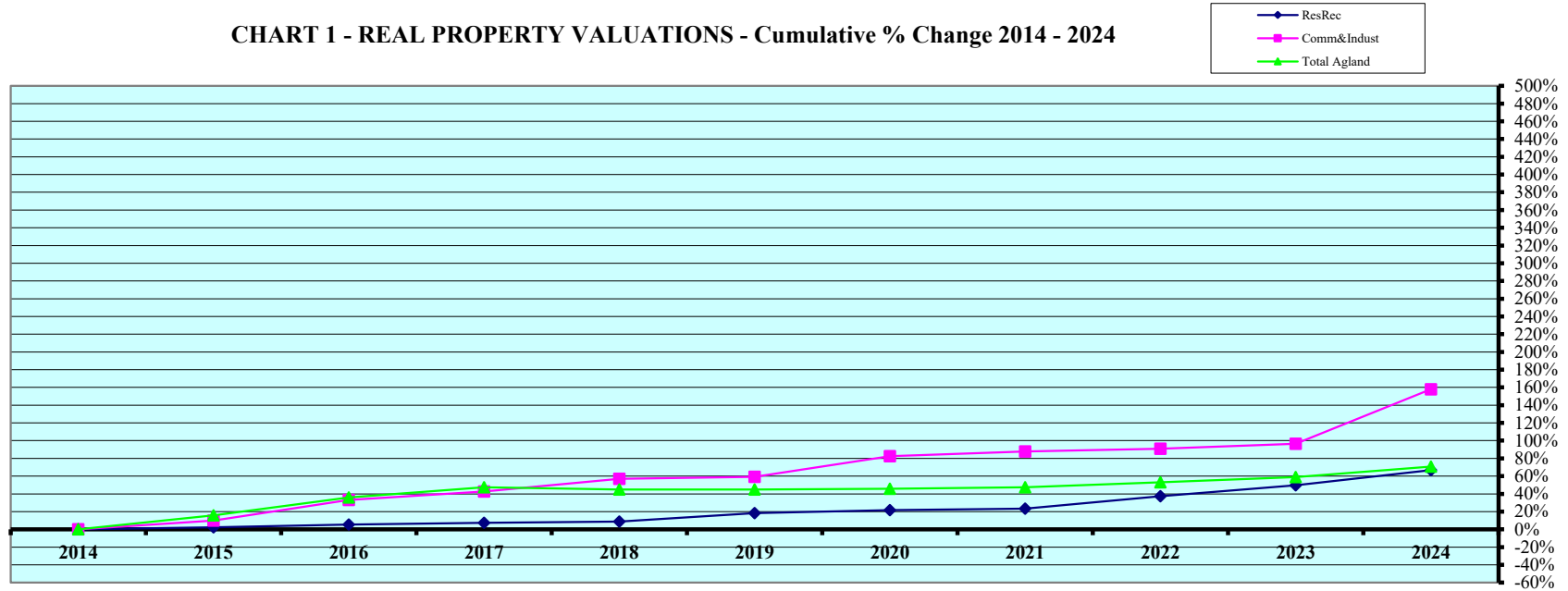
## Legend

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

## Soils CLASS

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	40,159,399	-	-	-	7,279,269	-	-	-	363,281,468	-	-	-
2015	41,090,872	931,473	2.32%	2.32%	7,998,608	719,339	9.88%	9.88%	420,886,780	57,605,312	15.86%	15.86%
2016	42,356,059	1,265,187	3.08%	5.47%	9,696,292	1,697,684	21.22%	33.20%	494,074,921	73,188,141	17.39%	36.00%
2017	43,068,012	711,953	1.68%	7.24%	10,380,604	684,312	7.06%	42.61%	535,360,536	41,285,615	8.36%	47.37%
2018	43,653,598	585,586	1.36%	8.70%	11,419,787	1,039,183	10.01%	56.88%	526,784,989	-8,575,547	-1.60%	45.01%
2019	47,458,340	3,804,742	8.72%	18.17%	11,580,089	160,302	1.40%	59.08%	526,639,527	-145,462	-0.03%	44.97%
2020	48,827,529	1,369,189	2.89%	21.58%	13,282,575	1,702,486	14.70%	82.47%	529,540,052	2,900,525	0.55%	45.77%
2021	49,569,016	741,487	1.52%	23.43%	13,676,570	393,995	2.97%	87.88%	535,778,479	6,238,427	1.18%	47.48%
2022	55,179,411	5,610,395	11.32%	37.40%	13,897,645	221,075	1.62%	90.92%	556,374,734	20,596,255	3.84%	53.15%
2023	60,108,666	4,929,255	8.93%	49.68%	14,297,906	400,261	2.88%	96.42%	577,846,666	21,471,932	3.86%	59.06%
2024	66,974,261	6,865,595	11.42%	66.77%	18,780,072	4,482,166	31.35%	157.99%	620,254,469	42,407,803	7.34%	70.74%

Rate Annual %chg: Residential & Recreational **5.25%** Commercial & Industrial **9.94%** Agricultural Land **5.50%**

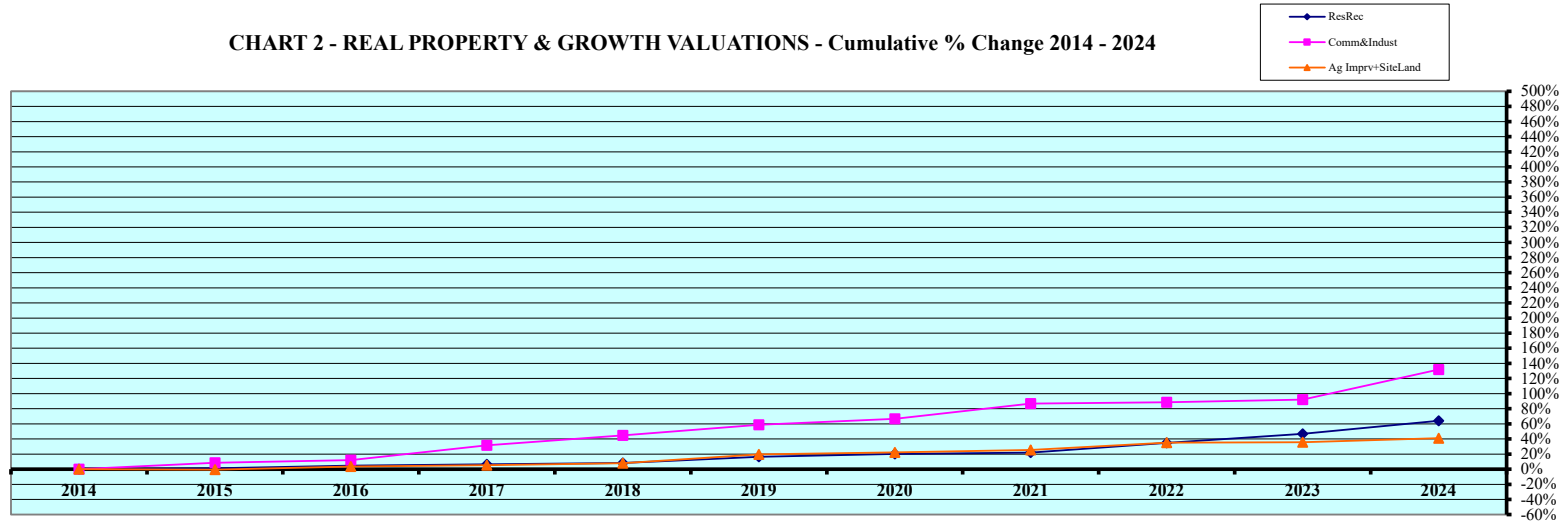
Cnty# **35**  
County **GARDEN**

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: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	40,159,399	242,720	0.60%	39,916,679	--	--	7,279,269	264,905	3.64%	7,014,364	--	--
2015	41,090,872	399,120	0.97%	40,691,752	1.33%	1.33%	7,998,608	101,537	1.27%	7,897,071	8.49%	8.49%
2016	42,356,059	347,180	0.82%	42,008,879	2.23%	4.61%	9,696,292	1,548,785	15.97%	8,147,507	1.86%	11.93%
2017	43,068,012	338,010	0.78%	42,730,002	0.88%	6.40%	10,380,604	798,090	7.69%	9,582,514	-1.17%	31.64%
2018	43,653,598	255,481	0.59%	43,398,117	0.77%	8.06%	11,419,787	895,290	7.84%	10,524,497	1.39%	44.58%
2019	47,458,340	741,024	1.56%	46,717,316	7.02%	16.33%	11,580,089	31,310	0.27%	11,548,779	1.13%	58.65%
2020	48,827,529	563,320	1.15%	48,264,209	1.70%	20.18%	13,282,575	1,143,674	8.61%	12,138,901	4.83%	66.76%
2021	49,569,016	545,205	1.10%	49,023,811	0.40%	22.07%	13,676,570	71,105	0.52%	13,605,465	2.43%	86.91%
2022	55,179,411	1,084,300	1.97%	54,095,111	9.13%	34.70%	13,897,645	179,035	1.29%	13,718,610	0.31%	88.46%
2023	60,108,666	1,109,461	1.85%	58,999,205	6.92%	46.91%	14,297,906	320,030	2.24%	13,977,876	0.58%	92.02%
2024	66,974,261	1,097,229	1.64%	65,877,032	9.60%	64.04%	18,780,072	1,904,000	10.14%	16,876,072	18.03%	131.84%
Rate Ann%chg	5.25%	Resid & Recreat w/o growth				4.00%	9.94%	C & I w/o growth				3.79%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2014	23,080,658	13,164,444	36,245,102	1,118,140	3.08%	35,126,962	--	--
2015	23,484,402	13,281,671	36,766,073	753,012	2.05%	36,013,061	-0.64%	-0.64%
2016	24,448,197	13,637,014	38,085,211	579,720	1.52%	37,505,491	2.01%	3.48%
2017	24,544,626	14,111,822	38,656,448	543,765	1.41%	38,112,683	0.07%	5.15%
2018	25,253,000	15,067,782	40,320,782	1,203,770	2.99%	39,117,012	1.19%	7.92%
2019	27,475,680	16,481,557	43,957,237	615,740	1.40%	43,341,497	7.49%	19.58%
2020	27,926,035	17,369,928	45,295,963	986,624	2.18%	44,309,339	0.80%	22.25%
2021	28,921,605	17,390,925	46,312,530	893,490	1.93%	45,419,040	0.27%	25.31%
2022	31,725,865	17,665,283	49,391,148	417,410	0.85%	48,973,738	5.75%	35.12%
2023	32,118,645	17,964,942	50,083,587	963,650	1.92%	49,119,937	-0.55%	35.52%
2024	34,177,930	18,736,635	52,914,565	1,795,661	3.39%	51,118,904	2.07%	41.04%
Rate Ann%chg	4.00%	3.59%	3.86%	Ag Imprv+Site w/o growth			1.85%	

(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; 2014 - 2024 CTL  
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.  
Prepared as of 02/11/2025

Cnty#  
County

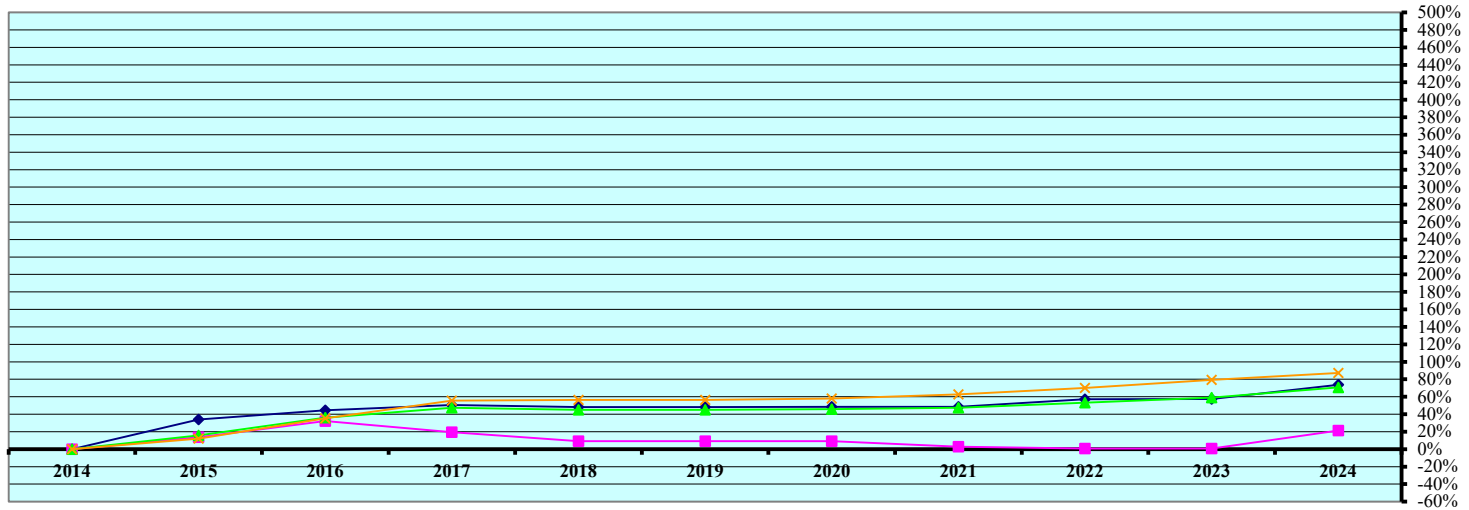
35
GARDEN

CHART 2

NE Dept. of Revenue, Property Assessment Division



CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	56,461,302	-	-	-	72,745,230	-	-	-	229,843,111	-	-	-
2015	75,619,377	19,158,075	33.93%	33.93%	82,641,122	9,895,892	13.60%	13.60%	257,694,649	27,851,538	12.12%	12.12%
2016	81,642,928	6,023,551	7.97%	44.60%	96,177,289	13,536,167	16.38%	32.21%	310,893,569	53,198,920	20.64%	35.26%
2017	84,994,241	3,351,313	4.10%	50.54%	86,990,676	-9,186,613	-9.55%	19.58%	357,796,101	46,902,532	15.09%	55.67%
2018	83,696,616	-1,297,625	-1.53%	48.24%	79,347,037	-7,643,639	-8.79%	9.08%	359,721,238	1,925,137	0.54%	56.51%
2019	83,643,970	-52,646	-0.06%	48.14%	79,364,907	17,870	0.02%	9.10%	359,646,637	-74,601	-0.02%	56.47%
2020	83,769,995	126,025	0.15%	48.37%	79,323,201	-41,706	-0.05%	9.04%	362,947,996	3,301,359	0.92%	57.91%
2021	83,762,246	-7,749	-0.01%	48.35%	74,876,695	-4,446,506	-5.61%	2.93%	373,773,478	10,825,482	2.98%	62.62%
2022	88,761,475	4,999,229	5.97%	57.21%	73,345,766	-1,530,929	-2.04%	0.83%	390,782,582	17,009,104	4.55%	70.02%
2023	88,823,333	61,858	0.07%	57.32%	73,259,966	-85,800	-0.12%	0.71%	412,340,315	21,557,733	5.52%	79.40%
2024	98,072,811	9,249,478	10.41%	73.70%	88,247,320	14,987,354	20.46%	21.31%	430,363,779	18,023,464	4.37%	87.24%

Rate Ann.%chg: Irrigated **5.68%** Dryland **1.95%** Grassland **6.47%**

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
2014	448,700	-	-	-	3,783,125	-	-	-	363,281,468	-	-	-
2015	895,396	446,696	99.55%	99.55%	4,036,236	253,111	6.69%	6.69%	420,886,780	57,605,312	15.86%	15.86%
2016	895,644	248	0.03%	99.61%	4,465,491	429,255	10.64%	18.04%	494,074,921	73,188,141	17.39%	36.00%
2017	895,795	151	0.02%	99.64%	4,683,723	218,232	4.89%	23.81%	535,360,536	41,285,615	8.36%	47.37%
2018	896,170	375	0.04%	99.73%	3,123,928	-1,559,795	-33.30%	-17.42%	526,784,989	-8,575,547	-1.60%	45.01%
2019	896,169	-1	0.00%	99.73%	3,087,844	-36,084	-1.16%	-18.38%	526,639,527	-145,462	-0.03%	44.97%
2020	896,281	112	0.01%	99.75%	2,602,579	-485,265	-15.72%	-31.21%	529,540,052	2,900,525	0.55%	45.77%
2021	896,278	-3	0.00%	99.75%	2,469,782	-132,797	-5.10%	-34.72%	535,778,479	6,238,427	1.18%	47.48%
2022	896,271	-7	0.00%	99.75%	2,588,640	118,858	4.81%	-31.57%	556,374,734	20,596,255	3.84%	53.15%
2023	896,270	-1	0.00%	99.75%	2,526,782	-61,858	-2.39%	-33.21%	577,846,666	21,471,932	3.86%	59.06%
2024	896,270	0	0.00%	99.75%	2,674,289	147,507	5.84%	-29.31%	620,254,469	42,407,803	7.34%	70.74%

Cnty# **35** Rate Ann.%chg: Total Agric Land **5.50%**  
 County **GARDEN**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	56,446,184	38,268	1,475			72,752,066	106,357	684			229,876,400	874,446	263		
2015	75,832,743	38,623	1,963	33.11%	33.11%	82,854,584	105,492	785	14.82%	14.82%	257,798,811	874,961	295	12.08%	12.08%
2016	81,694,063	38,541	2,120	7.96%	43.71%	96,594,727	105,186	918	16.92%	34.25%	310,893,451	875,437	355	20.53%	35.09%
2017	85,119,854	38,610	2,205	4.01%	49.46%	86,467,763	104,738	826	-10.10%	20.69%	358,041,598	875,882	409	15.11%	55.50%
2018	83,709,687	37,969	2,205	0.00%	49.47%	79,347,029	105,542	752	-8.93%	9.91%	359,732,625	882,339	408	-0.26%	55.09%
2019	83,643,970	37,939	2,205	0.00%	49.47%	79,364,886	105,566	752	0.00%	9.91%	359,646,667	882,357	408	-0.03%	55.05%
2020	83,769,929	37,939	2,208	0.15%	49.70%	79,345,609	105,525	752	0.01%	9.92%	362,951,174	883,093	411	0.83%	56.34%
2021	83,762,479	37,936	2,208	0.00%	49.69%	74,921,440	105,570	710	-5.62%	3.75%	373,799,421	883,044	423	2.99%	61.03%
2022	88,768,417	38,017	2,335	5.75%	58.30%	73,344,886	105,299	697	-1.85%	1.83%	390,783,671	883,033	443	4.54%	68.34%
2023	88,823,333	38,040	2,335	0.00%	58.30%	73,321,289	105,265	697	0.00%	1.83%	412,317,458	882,215	467	5.61%	77.79%
2024	97,779,094	38,006	2,573	10.18%	74.42%	88,239,273	105,319	838	20.29%	22.48%	430,372,925	882,141	488	4.39%	85.59%

Rate Annual %chg Average Value/Acre:

5.65%

1.95%

6.47%

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
2014	448,881	17,952	25			3,701,741	9,619	385			363,225,272	1,046,642	347		
2015	895,396	17,904	50	100.00%	100.00%	4,141,433	9,624	430	11.82%	11.82%	421,522,967	1,046,603	403	16.05%	16.05%
2016	895,644	17,909	50	0.00%	100.00%	4,465,491	9,332	479	11.20%	24.34%	494,543,376	1,046,404	473	17.35%	36.18%
2017	895,796	17,912	50	0.00%	100.00%	4,924,995	9,257	532	11.18%	38.25%	535,450,006	1,046,399	512	8.27%	47.45%
2018	896,170	17,919	50	0.00%	100.00%	3,123,929	2,014	1,551	191.60%	303.14%	526,809,440	1,045,783	504	-1.56%	45.16%
2019	896,170	17,919	50	0.00%	100.00%	3,087,844	1,964	1,572	1.33%	308.51%	526,639,537	1,045,746	504	-0.03%	45.11%
2020	896,169	17,919	50	0.00%	100.00%	2,594,159	1,268	2,046	30.13%	431.59%	529,557,040	1,045,745	506	0.55%	45.92%
2021	896,278	17,922	50	0.00%	100.00%	2,509,782	1,255	2,001	-2.21%	419.83%	535,889,400	1,045,726	512	1.20%	47.67%
2022	896,273	17,922	50	0.00%	100.00%	2,588,640	1,229	2,107	5.30%	447.37%	556,381,887	1,045,499	532	3.85%	53.35%
2023	896,271	17,921	50	0.00%	100.00%	2,526,782	1,203	2,101	-0.28%	445.85%	577,885,133	1,044,645	553	3.95%	59.40%
2024	896,270	17,921	50	0.00%	100.00%	2,968,813	1,245	2,384	13.50%	519.51%	620,256,375	1,044,632	594	7.33%	71.09%

35

GARDEN

Rate Annual %chg Average Value/Acre:

5.50%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

**CHART 5 - 2024 County and Municipal Valuations by Property Type**

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,874	GARDEN	31,083,163	15,453,094	94,557,684	66,974,261	18,780,072	0	0	620,254,469	34,177,930	18,736,635	918,079	900,935,387
cnty sectorvalue % of total value:		3.45%	1.72%	10.50%	7.43%	2.08%			68.85%	3.79%	2.08%	0.10%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
175	LEWELLEN	18,705	581,809	2,483,664	9,446,515	1,210,898	0	0	0	0	0	0	13,741,591
9.34%	%sector of county sector	0.06%	3.77%	2.63%	14.10%	6.45%							1.53%
	%sector of municipality	0.14%	4.23%	18.07%	68.74%	8.81%							100.00%
809	OSHKOSH	4,380,384	1,074,790	2,850,047	29,221,432	6,119,616	0	0	21,573	0	0	0	43,667,842
43.17%	%sector of county sector	14.09%	6.96%	3.01%	43.63%	32.59%			0.00%				4.85%
	%sector of municipality	10.03%	2.46%	6.53%	66.92%	14.01%			0.05%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
985	Total Municipalities	4,399,089	1,656,599	5,333,711	38,667,949	7,330,515	0	0	21,573	0	0	0	57,409,435
52.54%	%all municip.sectors of cnty	14.15%	10.72%	5.64%	57.74%	39.03%			0.00%				6.37%

Total Real Property Sum Lines 17, 25, & 30	Records : 4,630	Value : 791,893,770	Growth 3,155,857	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	64	232,130	43	120,290	109	350,577	216	702,997	
02. Res Improve Land	643	5,586,055	70	1,654,093	161	4,641,445	874	11,881,593	
03. Res Improvements	644	33,550,756	70	6,330,440	172	17,296,979	886	57,178,175	
04. Res Total	708	39,368,941	113	8,104,823	281	22,289,001	1,102	69,762,765	920,340
% of Res Total	64.25	56.43	10.25	11.62	25.50	31.95	23.80	8.81	29.16
05. Com UnImp Land	19	76,705	5	22,093	4	54,439	28	153,237	
06. Com Improve Land	110	850,644	16	401,241	18	2,014,049	144	3,265,934	
07. Com Improvements	116	6,342,625	16	1,648,264	21	8,304,687	153	16,295,576	
08. Com Total	135	7,269,974	21	2,071,598	25	10,373,175	181	19,714,747	174,779
% of Com Total	74.59	36.88	11.60	10.51	13.81	52.62	3.91	2.49	5.54
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	708	39,368,941	113	8,104,823	281	22,289,001	1,102	69,762,765	920,340
% of Res & Rec Total	64.25	56.43	10.25	11.62	25.50	31.95	23.80	8.81	29.16
Com & Ind Total	135	7,269,974	21	2,071,598	25	10,373,175	181	19,714,747	174,779
% of Com & Ind Total	74.59	36.88	11.60	10.51	13.81	52.62	3.91	2.49	5.54
17. Taxable Total	843	46,638,915	134	10,176,421	306	32,662,176	1,283	89,477,512	1,095,119
% of Taxable Total	65.71	52.12	10.44	11.37	23.85	36.50	27.71	11.30	34.70

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	36	990,310	36	990,310	0
24. Non-Producing	0	0	0	0	7	41,529	7	41,529	0
25. Total	0	0	0	0	43	1,031,839	43	1,031,839	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	65	4	29	98

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	2	24,126	28	4,204,757	2,757	529,727,583	2,787	533,956,466
28. Ag-Improved Land	0	0	29	3,540,970	480	111,904,882	509	115,445,852
29. Ag Improvements	1	71,016	29	3,112,774	487	48,798,311	517	51,982,101

30. Ag Total				3,304	701,384,419
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	3.00	4,500	
32. HomeSite Improv Land	0	0.00	0	19	20.31	329,000	
33. HomeSite Improvements	0	0.00	0	21	0.00	1,674,494	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	5.06	12,465	
36. FarmSite Improv Land	0	0.00	0	21	62.93	159,315	
37. FarmSite Improvements	1	0.00	71,016	27	0.00	1,438,280	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	37	82.63	0	
40. Other- Non Ag Use	0	0.00	0	1	19.47	12,906	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	86	88.01	452,510	89	91.01	457,010	
32. HomeSite Improv Land	302	383.77	6,015,490	321	404.08	6,344,490	
33. HomeSite Improvements	307	0.00	32,816,308	328	0.00	34,490,802	1,806,652
34. HomeSite Total				417	495.09	41,292,302	
35. FarmSite UnImp Land	71	100.28	181,168	73	105.34	193,633	
36. FarmSite Improv Land	427	1,440.81	3,203,126	448	1,503.74	3,362,441	
37. FarmSite Improvements	470	0.00	15,982,003	498	0.00	17,491,299	254,086
38. FarmSite Total				571	1,609.08	21,047,373	
39. Road & Ditches	1,349	4,591.00	0	1,386	4,673.63	0	
40. Other- Non Ag Use	5	686.52	443,620	6	705.99	456,526	
41. Total Section VI				988	7,483.79	62,796,201	2,060,738

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	8	1,679.65	983,304
44. Market Value	0	0.00	0	8	1,679.65	3,302,269
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	108	24,806.30	19,227,354	116	26,485.95	20,210,658
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	2,409.43	6.34%	7,035,538	6.59%	2,920.00
46. 1A	7,309.48	19.24%	21,343,682	20.00%	2,920.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	5,940.62	15.64%	16,990,171	15.92%	2,860.00
49. 3A1	8,763.60	23.07%	24,319,032	22.79%	2,775.00
50. 3A	1,011.72	2.66%	2,807,531	2.63%	2,775.01
51. 4A1	7,260.45	19.11%	19,784,759	18.54%	2,725.00
52. 4A	5,297.12	13.94%	14,434,686	13.53%	2,725.01
53. Total	37,992.42	100.00%	106,715,399	100.00%	2,808.86
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	66,589.65	63.36%	62,594,265	64.42%	940.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	20,303.77	19.32%	19,085,545	19.64%	940.00
58. 3D1	11,525.34	10.97%	9,911,789	10.20%	860.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3,419.20	3.25%	2,855,035	2.94%	835.00
61. 4D	3,251.35	3.09%	2,714,882	2.79%	835.00
62. Total	105,089.31	100.00%	97,161,516	100.00%	924.56
Grass					
63. 1G1	53,759.65	6.09%	26,611,083	6.17%	495.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	2,373.03	0.27%	1,181,959	0.27%	498.08
66. 2G	10,819.69	1.23%	5,357,592	1.24%	495.17
67. 3G1	36,514.22	4.14%	18,118,642	4.20%	496.21
68. 3G	442,147.30	50.11%	215,863,947	50.09%	488.22
69. 4G1	246,363.20	27.92%	120,004,205	27.84%	487.10
70. 4G	90,330.11	10.24%	43,847,261	10.17%	485.41
71. Total	882,307.20	100.00%	430,984,689	100.00%	488.47
Irrigated Total	37,992.42	3.64%	106,715,399	16.71%	2,808.86
Dry Total	105,089.31	10.06%	97,161,516	15.22%	924.56
Grass Total	882,307.20	84.48%	430,984,689	67.49%	488.47
72. Waste	17,921.46	1.72%	896,270	0.14%	50.01
73. Other	1,130.41	0.11%	2,830,344	0.44%	2,503.82
74. Exempt	973.99	0.09%	501,153	0.08%	514.54
75. Market Area Total	1,044,440.80	100.00%	638,588,218	100.00%	611.42



Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	7.99	23,331	1,538.82	4,312,010	36,445.61	102,380,058	37,992.42	106,715,399
77. Dry Land	0.00	0	258.26	229,243	104,831.05	96,932,273	105,089.31	97,161,516
78. Grass	1.64	795	4,545.85	2,213,927	877,759.71	428,769,967	882,307.20	430,984,689
79. Waste	0.00	0	90.93	4,550	17,830.53	891,720	17,921.46	896,270
80. Other	0.00	0	146.94	467,811	983.47	2,362,533	1,130.41	2,830,344
81. Exempt	0.00	0	0.00	0	973.99	501,153	973.99	501,153
82. Total	9.63	24,126	6,580.80	7,227,541	1,037,850.37	631,336,551	1,044,440.80	638,588,218

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	37,992.42	3.64%	106,715,399	16.71%	2,808.86
Dry Land	105,089.31	10.06%	97,161,516	15.22%	924.56
Grass	882,307.20	84.48%	430,984,689	67.49%	488.47
Waste	17,921.46	1.72%	896,270	0.14%	50.01
Other	1,130.41	0.11%	2,830,344	0.44%	2,503.82
Exempt	973.99	0.09%	501,153	0.08%	514.54
Total	1,044,440.80	100.00%	638,588,218	100.00%	611.42

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 Lewellen	26	54,450	193	671,960	193	8,843,637	219	9,570,047	108,081
83.2 Lisco	15	32,218	49	105,818	49	3,166,937	64	3,304,973	4,925
83.3 Oshkosh	38	177,680	448	4,909,107	449	24,609,909	487	29,696,696	493,414
83.4 Rural Residential	137	438,649	184	6,194,708	195	20,557,692	332	27,191,049	313,920
84 Residential Total	216	702,997	874	11,881,593	886	57,178,175	1,102	69,762,765	920,340

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Lewellen	5	4,785	29	89,533	31	1,114,215	36	1,208,533	0
85.2	Oshkosh	14	73,155	81	750,136	85	5,381,515	99	6,204,806	29,222
85.3	Rural Commercial	9	75,297	30	2,042,156	33	9,212,081	42	11,329,534	5,822
85.4	Rural Residential	0	0	4	384,109	4	587,765	4	971,874	139,735
86	Commercial Total	28	153,237	144	3,265,934	153	16,295,576	181	19,714,747	174,779

## 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	53,759.63	6.14%	26,611,064	6.25%	495.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	2,373.03	0.27%	1,181,959	0.28%	498.08
90. 2G	10,815.59	1.23%	5,353,738	1.26%	495.00
91. 3G1	35,422.97	4.04%	17,180,169	4.04%	485.00
92. 3G	438,354.23	50.04%	212,601,909	49.96%	485.00
93. 4G1	244,883.22	27.96%	118,768,422	27.91%	485.00
94. 4G	90,330.11	10.31%	43,847,261	10.30%	485.41
95. Total	875,938.78	100.00%	425,544,522	100.00%	485.82
CRP					
96. 1C1	0.02	0.00%	19	0.00%	950.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	4.10	0.06%	3,854	0.07%	940.00
100. 3C1	1,091.25	17.14%	938,473	17.25%	860.00
101. 3C	3,793.07	59.56%	3,262,038	59.96%	860.00
102. 4C1	1,479.98	23.24%	1,235,783	22.72%	835.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	6,368.42	100.00%	5,440,167	100.00%	854.24
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
Grass Total	875,938.78	99.28%	425,544,522	98.74%	485.82
CRP Total	6,368.42	0.72%	5,440,167	1.26%	854.24
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	882,307.20	100.00%	430,984,689	100.00%	488.47

**2025 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

**35 Garden**

	<b>2024 CTL County Total</b>	<b>2025 Form 45 County Total</b>	<b>Value Difference (2025 form 45 - 2024 CTL)</b>	<b>Percent Change</b>	<b>2025 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	66,974,261	69,762,765	2,788,504	4.16%	920,340	2.79%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	34,177,930	41,292,302	7,114,372	20.82%	1,806,652	15.53%
<b>04. Total Residential (sum lines 1-3)</b>	<b>101,152,191</b>	<b>111,055,067</b>	<b>9,902,876</b>	<b>9.79%</b>	<b>2,726,992</b>	<b>7.09%</b>
05. Commercial	18,780,072	19,714,747	934,675	4.98%	174,779	4.05%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>18,780,072</b>	<b>19,714,747</b>	<b>934,675</b>	<b>4.98%</b>	<b>174,779</b>	<b>4.05%</b>
08. Ag-Farmsite Land, Outbuildings	18,280,109	21,047,373	2,767,264	15.14%	254,086	13.75%
09. Minerals	918,079	1,031,839	113,760	12.39	0	12.39%
10. Non Ag Use Land	456,526	456,526	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>19,654,714</b>	<b>22,535,738</b>	<b>2,881,024</b>	<b>14.66%</b>	<b>254,086</b>	<b>13.37%</b>
12. Irrigated	98,072,811	106,715,399	8,642,588	8.81%		
13. Dryland	88,247,320	97,161,516	8,914,196	10.10%		
14. Grassland	430,363,779	430,984,689	620,910	0.14%		
15. Wasteland	896,270	896,270	0	0.00%		
16. Other Agland	2,674,289	2,830,344	156,055	5.84%		
<b>17. Total Agricultural Land</b>	<b>620,254,469</b>	<b>638,588,218</b>	<b>18,333,749</b>	<b>2.96%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>759,841,446</b>	<b>791,893,770</b>	<b>32,052,324</b>	<b>4.22%</b>	<b>3,155,857</b>	<b>3.80%</b>

## 2025 Assessment Survey for Garden County

### A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1 - about three weeks a year
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$172,825
7.	Adopted budget, or granted budget if different from above:
	\$172,825
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$5,000
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:
	\$26,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Amount of last year's assessor's budget not used:
	\$14,306

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The county assessor and staff.
6.	<b>Does the county have GIS software?</b>
	Yes – gWorks
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - <a href="http://www.garden.gworks.com">www.garden.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	GIS
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Oshkosh and Lewellen are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal is hired as needed. Pritchard & Abbot is used for Oil & Gas.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Pritchard & Abbot is used for oil and gas.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Will need to be credentialed. Our County Attorney approves all contracts, etc.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes with the Assessor's input and approval.



## 2025 Residential Assessment Survey for Garden County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The county assessor, staff, and on a short-term basis 1 part-time lister as needed.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach is used and the sales will be used in the development of the depreciation.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The county assessor works with a credentialed appraiser on an as needed basis to establish new depreciation tables based on the local market.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, one depreciation table is developed with economic depreciation adjustments applied to individual villages.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	A square foot price has been developed for residential lots and a per acre breakdown has been established for larger parcels.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are developed using \$20,000 for the homesite, additional acres 1-3 are valued at \$7,500, acres 3-9 are at \$3,000, acres 9-20 are at \$1000 and over 20 are at \$700.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	A spreadsheet is maintained showing vacant lot sales and a per sq ft price is developed for each grouping.

## 2025 Commercial Assessment Survey for Garden County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The county assessor and staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach is used to estimate market value and sales will be used in the development of the depreciation. There is not sufficient data to put any reliance on the income approach.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	A contracted appraiser will be hired if needed to assist in the proper valuation of a property considered to be a unique commercial property.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	A credentialed appraiser was used to establish new depreciation tables from the local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Only one valuation group is used for commercial property.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	A front foot price has been developed for commercial lots and a per acre breakdown has been established depending on the size of the larger parcels and the amenities.

## 2025 Agricultural Assessment Survey for Garden County

1.	<b>Valuation data collection done by:</b>
	The county assessor and staff.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Each year the qualified agricultural sales are plotted on a geocode map of the county to determine if there is a potential need for market areas. The sales do not indicate a benefit for different areas.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	The county looks for the presence of blinds and when identified 1 acre is deemed recreational for each blind that is present. If the primary use of the land is for residential living it is considered Rural Residential. Agricultural land is land that has the primary use of agricultural.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes farm home sites carry the same value as rural residential sites. No significant differences have not been recognized from the market.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Stanard Appraisal was hired in 2018 only to value county feed lots. A land value of \$3,000 per acre was applied to feed lot land.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Information is obtained from the North Platte Natural Resource District. In Garden County, there are three parcels in WRP into perpetuity. Copies of the surveys were obtained and drawn onto the parcels. This land is all valued at 100% of market value.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	The county identifies and values land in CREP and CRP.
	<b><u>If your county has special value applications, please answer the following</u></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	140
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Blinds were studied as an indicator of non-agricultural influence and it was determined that each blind would be designated as one acre of rural recreational.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>

	The few sales of land along the North Platte River have been deemed to be influenced by recreational purposes such as goose hunting. However, most of the land in the area is used for agricultural purposes such as grazing. This information was obtained by interview and by the filing of Form 456 (Special Valuation Application) by the owner.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	Influenced areas in the county are along the North Platte River.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	<p>In the uninfluenced area, the agricultural sales will be reviewed. A model was be built on a spreadsheet to analyze the market trends by class and subclass. Proposed values and estimated final statistics will be evaluated.</p> <p>A study was done to determine the amount of land that was used for recreational purposes. It was determined that one acre of land would be deemed for recreational purposes for each blind that was present. The land with blinds designated as recreational are valued at 100% of recreational market per sales. The remaining land is valued as agricultural at 75% of market with the help of the county attorney.</p>

## **2024 Plan of Assessment for Garden County Assessment Years 2025, 2026 and 2027**

**Date: June 10, 2024**  
(Updated June 10, 2024)

### **Plan of Assessment Requirements:**

Pursuant to Nebraska Law 2005, LB 263, Section 9, (Statute § 77-1311.02) on or before June 15 each year, the Assessor shall prepare a plan of assessment (herein after referred to as the "Plan"), which shall describe 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 the budget is approved by the County Board of Commissioners. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation 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." Nebraska Rev. Stat. §77-112 (Reissue 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;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347. Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

### **General Description of Real Property in Garden County:**

Per the 2024 County Real Estate Abstract, Garden County consists of 4,634 parcels, with the following real property types:

	<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Base of Real Estate</u>
Residential	1,116	24.08	8.89
Commercial	177	3.82	2.53
Agricultural	3,298	71.17	88.46
Mineral	43	.93	.12

Garden County has 1,044,632.43 acres of taxable agricultural land (with GIS acre counts): 3.64% consists of irrigated land, 84.45% is grassland, 10.07% is dryland, and 1.83% is waste, water, etc.

Garden County has a State Game Refuge, which lies 110 yards back from both sides of the river banks of the North Platte River (NE Statute 37-706). Hunting and certain other activities are prohibited on this privately-owned land. In the northern half of the county lies Crescent Lake National Wildlife refuge, which is a Federal Refuge consisting of approximately 45,849 acres.

### **Current Resources:**

#### *A. Staff/Budget/Training:*

The Assessor's staff consists of the assessor, deputy assessor and one clerk. Our County Board approved 2024/2025 budget for the office is \$165,578. Appraisal work is budgeted on a per year basis depending on needed services. Our CAMA and GIS services are included in this budget.

The assessor and deputy (when applicable) obtain a minimum of 60 hours of required training necessary to retain assessor's certification.

#### *B. Cadastral Maps accuracy/condition, other land use maps, aerial photos:*

The Garden County Cadastral Maps were prepared in the 1970's (as closely as we can determine). In 2008, we contracted with GIS Workshop in Lincoln, Nebraska, for a GIS system with the new numerical soil survey, and implementation was completed in 2012. Even though information is kept current on the GIS system, we also keep the ownership and all split outs current in the cadastral books, occasionally referencing the cadastral books for measurements, etc.

#### *C. Property Record Cards:*

Property record cards in the Assessor's office are complete, detailed and current. The record cards contain the following:

- Parcel identification number
- Owner's name and address
- 911 address (situs) if applicable
- Pricing sheets of houses, garages and outbuildings which include all information and notes about each improvement, Replacement Cost New with depreciation applied for current condition, location, etc. Signed questionnaires from improvement owners are also included if applicable, along with aerial photos with land use if applicable. Current values are shown and necessary information showing how the values are derived. Numbered photos depicting each improvement
- Sketches of all buildings
- For cards with ag land the land breakdowns are included, along with aerial photos showing land use if applicable
- Cadastral map page and aerial map number
- Tax district code, which is comprised of all entities to which each parcel owner pays property taxes. These include school, county, community college, Natural Resource District, ESU District, Ag Society, Airport Authority, Fire and Cemetery Districts, and Oshkosh or Lewellen, if applicable.
- Deed information for each time a parcel changes hands, including the seller, buyer, deed book and page, sale date, and consideration if applicable.
- Aerial photo for all rural parcels of land and improvements
- Notes concerning inspections
- A summary sheet with a correlation statement explaining the three approaches to value

#### *D. Software for CAMA, Assessment Administration:*

The Garden County Assessor's office contracts with MIPS for CAMA pricing and an administrative package. We also contract with Gworks for our GIS system.

### **Current Assessment Procedures for Real Property:**

#### **A. *Discover, List and Inventory all Property:***

Methods of discovering changes in real estate include county zoning permits, city building permits, aerial imagery, information from realtors and appraisers, reports by taxpayers and neighbors, ongoing inspections by staff as we travel throughout the county and a variety of other sources. New pivots listed on Personal Property Schedules occasionally indicate newly irrigated land. We also periodically run reports for various CAMA building codes and occupancy codes (i.e. Quonsets, Farm Utility Buildings, etc.) These are reviewed in an effort to ensure equality throughout.

New Property: For assessment year 2023, several building permits and/or Information Statements and zoning permits were filed for new property construction/additions in the county. The 2023 appraisal maintenance work incorporated these permits, which included newly constructed buildings, removed/deteriorated improvements and updated land use, etc.

#### **B. *Data Collection:***

We perform extensive pick-up work each year. Data and information are collected by two staff members and with occasional guidance from Appraisers if needed. In accordance with Nebraska Statute 77-1311.03, the county reviews all parcels of real property no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market.

#### **C. *Review assessment sales ratio studies before assessment actions:***

We monitor sales of each classification of property; sales studies are ongoing and are used for valuation updates each year. This information is also used to prepare depreciation tables. We prepare spreadsheets of residential, commercial and agricultural sales each year based on the qualified sales rosters. We also prepare maps with agriculture sales plotted to indicate any potential market areas of value, etc. We run various "what-ifs" to determine the most appropriate percentage increases/decreases to apply to bring values within the required statistical ranges, if needed.

#### **D. *Approaches to Value:***

##### **1) *Market Approach; sales comparisons:***

As mentioned above we perform extensive sales studies, and the market approach is shown by the current adjusted valuations.

##### **2) *Cost Approach; cost manual used and date of manual and latest depreciation study:***

The date of the Marshall & Swift costing used on all Oshkosh and rural residential improvements is now 2018. Lewellen and Lisco residential, as well as all commercial parcels, were updated in 2023, from 2018 to 2022 cost tables.

Our records have the Replacement Cost New of improvements with depreciation applied for the current condition, location, etc. This reflects the cost approach.

##### **3) *Income Approach; income and expense data collection/analysis from the market:***

In a rural county like Garden County, for most properties the income approach is not applicable.

##### **4) *Land valuation studies, establish market areas, special value for agricultural land:***

Again, we do sales studies on all arm's length sales and prepare various spreadsheets of sales. Ag sales are plotted on a geocode map of the county to look for potential areas of market, etc. We also run various "what if's" to determine potential value changes for different classes of land, and to determine the most equitable and appropriate overall increases/decreases in values to achieve the required statistics for levels of values.

#### **E. *Reconciliation of Final Value and Documentation:***

The market is analyzed based on the standard approach to valuation, with the final value based on the most appropriate method.

Our property record cards have all necessary information to show values, how values were determined, etc. On improved parcels we have the Replacement Cost New of improvements and physical, locational and any functional depreciations appropriate for the final values. Each file with improvements contains a correlation section that summarizes the results of each approach to value that has been completed for each parcel. We have appraisal information with depreciation tables, cost tables, etc., easily available for anyone who wishes to view it.

**F. Review assessment sales ratio studies after assessment actions:**

All assessment actions are taken with the assessment sales ratio studies in mind, to assure that the actions taken result in the proper valuations to meet the required statistics.

**G. Notices and Public Relations:**

The Garden County Assessor and staff strive to create an inviting and welcoming office environment for the public. We believe in open communication and public education on the duties of our office and the laws that affect the public. Notice of Valuation Changes are mailed to property owners on or before June 1<sup>st</sup> of each year, along with a letter explaining all value changes, statistics, etc. These are mailed to the owners of record as of May 20<sup>th</sup> and to the last known addresses of property owners. After notices have been mailed, the assessor and staff are available to answer any questions or concerns from the taxpayers. Articles are put in the paper about homestead exemptions, personal property filing deadlines, etc. Each year the assessor also creates a spreadsheet of the tax requirements of each entity and how much increase/decrease it is over the prior year. The County Treasurer adds this article to each envelope of tax statements in December.

**TERC certified Level of Value, Quality, and Uniformity for assessment year 2024:**

<u>Property Class</u>	<u>Median</u>
Residential	94
Commercial	96
Agricultural	75

For more information regarding statistical measures, see the 2024 Nebraska Department of Revenue, Property Assessment Division Reports and Opinions for Garden County.

**2024 Assessment Actions Taken:**

**Residential:**

All pickup work was completed for residential properties in the county. These were from ongoing review in the county, building permits and zoning permits. This consisted of approximately 147 items throughout the county, including 125 of which were residentials, (along with 10 agriculturals and 12 commercials). Most of these required physical inspections.

Sales and statistical information for the appropriate two-year sales period were reviewed. Questionnaires sent to Grantees and other information were studied, and the sales info updated. We had a total of 72 qualified residential sales, 17 in Lewellen, 5 in Lisco, 44 in Oshkosh and 6 rural residential properties. Preliminary statistics for Oshkosh reflected a median of 88%, Lewellen reflected a median of 95%, Lisco statistics reflected a median of 92% and Rural Residential reflected a median of 66%. No mass value changes were necessary for Lewellen and Lisco. For Oshkosh and Rural Residential parcels, Cost



Tables were updated to 2022 pricing for both and economic depreciation was removed from all Oshkosh residences. Additionally, a lot study was conducted for Oshkosh and vacant and improved lot values were increased. Improved lot values, which were only slightly higher than vacant values, are now in line with industry accepted levels of land to overall value ratios. An mass increase of approximately 10% was applied to all Oshkosh residences. There were approximately 10 new rural residences either completed or started in 2022. Rural residential land values were reviewed and adjusted. There has been a significant increase in sales prices for rural residential properties. The majority of the land value is found in the first 5 to 6 acres, therefore the largest per acre value adjustment was made for these acres. Overall, all Rural Residential parcels were increased approximately 25%. Performing the above-mentioned projects brought statistics in each of the four market areas to appropriate ranges.

#### **Commercial:**

Review of commercial properties was implemented for 2024. Questionnaires for all commercial parcel were mailed out to the owners. Inspections were performed on all commercial properties including new photos. Additionally, twelve items of commercial pickup work were completed.

The county's commercial sales and statistical information were reviewed. There were 16 qualified sales in the three-year sales period, which consisted of a variety of occupancy codes. The preliminary stats indicated a median for the county was 90%. Cost tables were updated from 2018 to 2022 costs. Commercial lot values were reviewed and both vacant and improved lot values were increased. Overall, commercial values were increased approximately 10% to bring the statistical measures into the appropriate range.

#### **Agricultural:**

The 2024 Garden County ag land valuations were determined by using the statistics and information received from the PAD of 23 in-county ag sales (including all MLU categories) deemed qualified in the required three-year sales period, the number of acres in each classification of land that sold and the median market value of each classification (at approximately 75%). All qualified ag sales were plotted on a geocode map of Garden County to check for a need for market areas. None were indicated. Therefore, because the sales do not indicate any specific market areas, the value for each class (i.e. 3G1, 3G, etc.) will remain the same per class throughout the county.

Preliminary stats on the arm's length transactions of ag land in Garden County indicated, at 80% MLU, grass with a median of 67% (based on 8 sales). There were seven sales of dryland which showed a median of 57%. Therefore, both grass and dryland values will be raised to bring the level of assessment within the acceptable range. With only two qualified irrigated sales, statistical data indicates irrigated values remain low. A review of current sales trends, along with a review of surrounding counties, both indicated an increase in value is necessary to comply with statutory requirements. Irrigated values were increased approximately 6% which brought the median to 74%.

#### **Assessment Actions Planned for Assessment Year 2025:**

- **Residential:** For 2025, we will begin a reappraisal of all rural residential parcels along with all ag improvements throughout the county. This will include inspecting each rural property homes and improvements, getting new photos and sending questionnaires requesting detailed information about the interior of the buildings.

Residences in Oshkosh, Lewellen, Lisco and rural residential will continue to be monitored for any changes, and appraisal maintenance will be completed. This includes an ongoing review of records for accuracy in the computer and on the hard copy records. Each year we run various spreadsheet reports (i.e. on mobile homes, modulars, equipment storage buildings, carports, storage units, etc.) to ensure equality in each type.

- **Commercial:** Appraisal maintenance and market analysis will be continued. Any follow up to the 2024 reappraisal will be completed.
- **Agricultural Land:** If new aerial land imagery was received from Gworks (as usually occurs every other December), each parcel will be reviewed and updated in 2026 by comparing 2022 imagery to the new, 2024 data. Appraisal maintenance and market analysis will be continued.

We also prepare statistical analysis, spreadsheets, etc. each year on all three classes of real estate to ensure our values are within the required measurements.

#### **Assessment Actions Planned for Assessment Year 2026:**

- **Residential:** Residences in Oshkosh and rural residential properties will continue to be monitored for any changes, and appraisal maintenance will be completed. This includes an ongoing review of records for accuracy in the computer and on the hard copy records. Each year we run various spreadsheet reports (i.e. on mobile homes, modulars, equipment storage buildings, carports, storage units, etc.) to ensure equality in each type.
- **Commercial:** Appraisal maintenance and market analysis will be continued. Accuracy of the 2024 commercial reappraisal will be checked on each parcel. This includes an ongoing review of records for accuracy in the computer and on the hard copy records.
- **Agricultural Land:** We will continue monitoring land use, etc. Appraisal maintenance and market analysis will be continued. Any follow up or satellite imagery comparison will be completed.

We also prepare statistical analysis, spreadsheets, etc. each year on all three classes of real estate to ensure our values are within the required measurements.

#### **Assessment Actions Planned for Assessment Year 2027:**

- **Residential:** The Six Year Review work for 2022 will consist, in part, of doing a reappraisal of all Oshkosh residential parcels. This will include inspecting each property within the city limits, getting new photos and sending questionnaires requesting detailed information about the interior of the buildings.

Residences in Lewellen, Lisco and rural residential properties will continue to be monitored for any changes, and appraisal maintenance will be completed. This includes an ongoing review of records for accuracy in the computer and on the hard copy records. Each year we run various spreadsheet reports (i.e. on mobile homes, modulars, equipment storage buildings, carports, storage units, etc.) to ensure equality in each type.

- **Commercial:** Appraisal maintenance and market analysis will be continued. Accuracy of the 2024 commercial reappraisal will be checked on each parcel. This includes an ongoing review of records for accuracy in the computer and on the hard copy records.

- **Agricultural Land:** New aerial land imagery was received from Gworks (as usually occurs every other December), we will begin the process of comparison, parcel by parcel, to current records to insure land use, etc. is current; all changes will be implemented. Appraisal maintenance and market analysis will be continued.
- We also prepare statistical analysis, spreadsheets, etc. each year on all three classes of real estate to ensure our values are within the required measurements.

**Other Functions Performed by the Assessor's Office, but not limited to:**

1. Record maintenance, mapping updates, and ownership change.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Real Estate Abstract
  - b. Assessed Value Update with the current value of real estate in the sales file
  - c. Assessor Survey
  - d. Report Sales information for PA&T rosters
  - e. School District Taxable Value Report
  - f. Certification of Values to political entities
  - g. Homestead Exemption Tax Loss Report
  - h. Certificate of Taxes Levied Report
  - i. Report of current values for properties owned by Board of Education Land & Funds
  - j. Annual Plan of Assessment Report for the next three years
  - k. Average Residential Value for Homestead Exemption purposes
3. Personal Property: administer annual filing of approximately 430 schedules, prepare subsequent notice 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 approximately 105 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Send "Notice of Valuation Change" letters for all properties on which values changed on or before June 1st.
8. Centrally Assessed: review and implementation of the valuations of centrally assessed entities as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
9. Certify total valuations of real estate, minerals and oil and gas records, personal property, centrally assessed companies to all taxing entities on or before August 20<sup>th</sup>, along with growth when applicable.

10. Annual Inventory: update report designating personal property of the Assessor's office by August 25<sup>th</sup> each year.
11. Tax Increment Financing: management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax, if applicable. Garden County currently has no TIF.
12. 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.
13. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
14. County Board of Equalization: attend county board of equalization meetings for valuation protests – assemble and provide information.
15. TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
16. TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
17. Education: Assessor and/or Deputy Assessor: attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Anyone currently holding an assessor's certificate is required to obtain a minimum of 60 hours every four years.
18. Garden County Procedures Manual: prepare, maintain and annually update.
19. Tax List Corrections: prepare tax list correction documents for approval of the County Board of Equalization when necessary.
20. Process Real Estate Transfers: The appropriate paperwork for Transfers (Form 521s) is completed as soon as possible after they are brought to our office by the County Clerk's personnel. All sales are deemed to be qualified sales until shown otherwise. Ownership changes, etc. are completed in our administrative and CAMA systems, on the property record card and folder, in the real estate books, in the cadastral map books, on index cards, on a tablet of changes for the Treasurer's office, and in GIS if applicable. Transfer Statements (Form 521s) and the attached paperwork are forwarded to PAD in a timely manner. We also keep sales books for each class of property, which list pertinent information for realtors, appraisers, property owners and other interested parties. We maintain a spreadsheet/list of all property owners along with other names of owners, in such a fashion that we can search for ownership using any names on the deeds.

The Garden County Assessor and staff maintain real estate parcel record information on <https://garden.gworks.com>. This assists property owners, realtors, appraisers, lending companies, etc.

## **Conclusion**

The main goal for Garden County is equalization and uniformity of valuation of all property in the county. The first step is to assure good record keeping and constant analysis of sales information.

The Garden County Assessor and staff strive very diligently to complete all duties and responsibilities required of the office, while doing so within the budget we are allowed.

We run an efficient, user-friendly office which both serves the public and follows the Nebraska Statutes, Regulations and Directives that we are obligated to follow. I believe we do so in a very effective, congenial manner.

Respectfully submitted:



\_\_\_\_\_  
Clint Robertson, Garden County Assessor

June 10 , 2024

Date

VG	Area	Parcel Count	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	OSHKOSH	1100	X				X				X						X				
	LEWELLEN & LISCO	incl above	X					X				X						X			
	RURAL OUTBLDGS	525	X						X				X	X		X				X	
	RURAL HOUSES	incl above	X						X				X	X		X				X	
	COMMERCIAL	174		X						X					X				X		
	AG LAND	2769					X			X		X		X			X		X		X
	MINERAL / OIL & GAS	37	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	TOTAL	4605																			
VG	Area	Parcel Count		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
	OSHKOSH	1100		X																	
	LEWELLEN & LISCO	incl above			X																
	RURAL OUTBLDGS	525					X														
	RURAL HOUSES	incl above					X														
	COMMERCIAL	174				X															
	AG LAND	2769			X		X		X		X		X		X		X		X		X
	MINERAL / OIL & GAS	37		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	TOTAL	4605																			

We hereby accept the


**2024 Plan of Assessment for Garden County**  
**Assessment Years 2025, 2026 and 2027**

As presented to us by Clint Robertson, Garden County Assessor, on June 10, 2024 pursuant to Nebraska Department of Property Assessment and Taxation Directive 05-04 and Nebraska Statute 77-1311.02.

Garden County Board of Equalization:

  
\_\_\_\_\_  
Dave Dymak, Chairperson

June 10, 2024  
Date

  
\_\_\_\_\_  
Dixann Krajewski

June 10, 2024  
Date

  
\_\_\_\_\_  
Terry Krauter

June 10, 2024  
Date

**Clint Robertson  
Garden County Assessor  
P O Box 350  
Oshkosh, NE 69154  
308-772-4464    [assessor@gardencounty.ne.gov](mailto:assessor@gardencounty.ne.gov)**

Sarah Scott  
Property Tax Administrator  
DOR, Property Assessment Division  
P O Box 98919  
Lincoln NE 68509-8919

March 1, 2025

Dear Ms. Scott;

Below please find information regarding the procedures and methodologies used in Garden County to implement Special Valuation on qualified parcels of agricultural and horticultural land (pursuant to PAT Regulation 11-005.04).

**1. Methodology for determining special valuation of agricultural land (uninfluenced value).**

In 2020 LB 273 was implemented in Garden County. This included a new soils conversion, and most soils changed in classification.

The 2025 Garden County ag land valuations were determined by using the compilation and statistics received from the PAT of all ag sales deemed qualified in the required three-year sales period, the number of acres in each classification of land that sold, and the median market value of each classification (at approximately 75%). Because the sales do not indicate any specific market areas, the value for each class (i.e. 3G1, 3G, etc.) will remain the same per class throughout the county.

Preliminary stats on the arm's length transactions of ag land in Garden County indicated, at 80% MLU, grass with a median of 69% (based on 8 sales). There were four sales of dryland which showed a median of 62%. Five sales of irrigated land reflected a median of 63%. Therefore, both irrigated and dryland values will be increased to bring the level of assessment within the acceptable range. Grass values will not be adjusted this year.

Borrowed sales will not be used to set values, but rather to confirm the values our sales indicate.

**2. Methodology for determining recapture valuation of agricultural land (market value).**

In 2010 the Garden County Board passed a resolution in which the owners of deeded land along the river are assessed on all accretion land and water to the thread (center) of the main channel of the North Platte River. For the purposes of determining the party obligated for the real estate taxes on accretion land, the county determined that the riparian rule shall apply that when the North Platte River runs between two deeded landowners (patented property), each owner owns from his or her parcel to the center of the river's main channel. Deeds recorded on these sales generally include all land "accreted thereto," to the thread of the main channel. This was implemented, and in 2012 Garden County began assessing all accretion land. It is now assessed per soil type and use, the same as all other ag land *if* used as such.

In each three year sales period, we generally have a very small number of land sales along the North Platte River. These sales are primarily for recreational purposes (goose hunting, etc.). Much of the land along the river, however, is used primarily for agricultural purposes. In an attempt to fairly and accurately value this land, we implemented Special Valuation in Garden County. Taxpayers who own land near the river, with adjoining accretion and river acres, file a Form 456 (Special Valuation Application). As a rule of thumb, the land owners that have hunting blinds but also use the land for ag purposes (usually cattle grazing) have completed these forms by considering each blind to be one acre of recreational land, and the rest as agricultural land. The acres with blinds are then valued as recreational at 100% of market based on sales. The remaining land is valued as agricultural, *if used as such*, and is based on approximately 75% of market.

Above are the methods Garden County uses to determine valuations for ag properties and recreational properties. The methods were decided on with the assistance of the County Attorney, and after much market analysis, deliberation and thought. We feel it is the most equitable and uniform method of dealing with the above addressed land.

*Sincerely,*

*Clint Robertson  
Garden County Assessor*