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2009 Commission Summary

36 Garfield

Residential Real Property - Current

Number of Sales	63	COD	16.62
Total Sales Price	\$2,558,300	PRD	102.46
Total Adj. Sales Price	\$2,558,300	COV	25.09
Total Assessed Value	\$2,465,695	STD	24.78
Avg. Adj. Sales Price	\$40,608	Avg. Absolute Deviation	16.34
Avg. Assessed Value	\$39,138	Average Assessed Value of the Base	\$37,164
Median	98	Wgt. Mean	96
Mean	99	Max	170
Min	37.40		

Confidence Interval - Current

95% Median C.I	95.41 to 101.03
95% Mean C.I	92.63 to 104.87
95% Wgt. Mean C.I	87.59 to 105.17

% of Value of the Class of all Real Property Value in the County	20.78
% of Records Sold in the Study Period	5.84
% of Value Sold in the Study Period	6.15

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	76	97	22.15	114.28
2007	72	98	22.98	115.07
2006	66	94	30.36	120.2
2005	80	98	24.73	112.29

2009 Commission Summary

36 Garfield

Commercial Real Property - Current

Number of Sales	7	COD	22.48
Total Sales Price	\$294,000	PRD	110.62
Total Adj. Sales Price	\$294,000	COV	33.16
Total Assessed Value	\$159,720	STD	19.93
Avg. Adj. Sales Price	\$42,000	Avg. Absolute Deviation	14.63
Avg. Assessed Value	\$22,817	Average Assessed Value of the Base	\$50,204
Median	65	Wgt. Mean	54
Mean	60	Max	95
Min	36		

Confidence Interval - Current

95% Median C.I	35.80 to 95.06
95% Mean C.I	41.67 to 78.53
95% Wgt. Mean C.I	42.82 to 65.83

% of Value of the Class of all Real Property Value in the County	3.69
% of Records Sold in the Study Period	4.93
% of Value Sold in the Study Period	2.24

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	5	67	19.96	102.42
2007	6	79	10.2	100.65
2006	9	93	23.74	113.2
2005	20	95	25.74	103.88

2009 Commission Summary

36 Garfield

Agricultural Land - Current

Number of Sales	11	COD	27.88
Total Sales Price	\$3,331,160	PRD	102.61
Total Adj. Sales Price	\$3,263,160	COV	34.00
Total Assessed Value	\$2,287,605	STD	24.46
Avg. Adj. Sales Price	\$296,651	Avg. Absolute Deviation	19.47
Avg. Assessed Value	\$207,964	Average Assessed Value of the Base	\$109,611
Median	70	Wgt. Mean	70
Mean	72	Max	112.26
Min	43.39		

Confidence Interval - Current

95% Median C.I	44.61 to 103.18
95% Mean C.I	55.51 to 88.36
95% Wgt. Mean C.I	55.24 to 84.97

% of Value of the Class of all Real Property Value in the County	75.53
% of Records Sold in the Study Period	0.83
% of Value Sold in the Study Period	14.27

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	20	73	21.32	105.54
2007	23	73	17.85	101.42
2006	29	76	11.67	99.99
2005	18	78	13.15	97.17

2009 Opinions of the Property Tax Administrator for Garfield County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). 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 this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (IAAO). My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Garfield County is 98.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Garfield County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Garfield County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Garfield County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Garfield County is 72.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Garfield County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	63	MEDIAN:	84	COV:	40.49	95% Median C.I.:	75.00 to 95.83
TOTAL Sales Price:	2,558,300	WGT. MEAN:	83	STD:	36.50	95% Wgt. Mean C.I.:	70.78 to 95.02
TOTAL Adj.Sales Price:	2,558,300	MEAN:	90	AVG.ABS.DEV:	27.70	95% Mean C.I.:	81.13 to 99.16
TOTAL Assessed Value:	2,120,860						
AVG. Adj. Sales Price:	40,607	COD:	33.06	MAX Sales Ratio:	182.63		
AVG. Assessed Value:	33,664	PRD:	108.74	MIN Sales Ratio:	18.13		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	10	109.38	113.01	99.15	24.06	113.98	61.00	182.63	69.47 to 171.70		18,790	18,630
10/01/06 TO 12/31/06	8	90.19	90.42	84.55	20.01	106.94	48.33	135.63	48.33 to 135.63		40,375	34,136
01/01/07 TO 03/31/07	3	140.15	118.14	84.90	15.86	139.16	73.80	140.48	N/A		72,000	61,126
04/01/07 TO 06/30/07	14	82.85	88.43	82.42	23.70	107.30	39.67	151.60	67.58 to 110.87		26,471	21,817
07/01/07 TO 09/30/07	11	75.58	88.94	86.83	47.10	102.44	37.40	181.60	45.75 to 168.49		57,345	49,790
10/01/07 TO 12/31/07	4	62.25	61.79	63.00	4.63	98.08	56.25	66.42	N/A		42,475	26,758
01/01/08 TO 03/31/08	5	75.00	72.66	71.40	18.70	101.77	36.53	95.83	N/A		51,000	36,413
04/01/08 TO 06/30/08	8	77.01	80.54	82.91	43.50	97.15	18.13	162.96	18.13 to 162.96		50,637	41,981
____Study Years____												
07/01/06 TO 06/30/07	35	96.11	98.46	86.40	25.61	113.96	39.67	182.63	81.82 to 107.20		31,357	27,091
07/01/07 TO 06/30/08	28	69.50	79.76	80.27	39.99	99.36	18.13	181.60	61.57 to 91.60		52,171	41,880
____Calendar Yrs____												
01/01/07 TO 12/31/07	32	79.22	88.06	82.43	34.63	106.83	37.40	181.60	63.95 to 97.67		43,353	35,735
____ALL____												
	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83		40,607	33,664
ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
BURWELL	42	84.04	93.62	79.19	35.34	118.22	36.53	182.63	72.57 to 97.67		42,885	33,962
CALAMUS	16	78.41	75.40	61.67	28.92	122.25	18.13	115.85	56.25 to 101.24		21,593	13,317
RURAL	5	91.60	108.13	116.95	23.95	92.46	81.00	168.49	N/A		82,320	96,272
____ALL____												
	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83		40,607	33,664
LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	42	84.04	93.62	79.19	35.34	118.22	36.53	182.63	72.57 to 97.67		42,885	33,962
3	21	81.90	83.19	91.72	28.83	90.70	18.13	168.49	62.92 to 101.24		36,052	33,068
____ALL____												
	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83		40,607	33,664
STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	46	87.94	94.34	83.44	34.18	113.06	36.53	182.63	72.57 to 97.67		49,243	41,091
2	17	81.82	78.79	78.70	25.59	100.11	18.13	115.85	56.25 to 106.25		17,241	13,568
____ALL____												
	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83		40,607	33,664

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	63	MEDIAN:	84	COV:	40.49	95% Median C.I.:	75.00 to 95.83
TOTAL Sales Price:	2,558,300	WGT. MEAN:	83	STD:	36.50	95% Wgt. Mean C.I.:	70.78 to 95.02
TOTAL Adj.Sales Price:	2,558,300	MEAN:	90	AVG.ABS.DEV:	27.70	95% Mean C.I.:	81.13 to 99.16
TOTAL Assessed Value:	2,120,860						
AVG. Adj. Sales Price:	40,607	COD:	33.06	MAX Sales Ratio:	182.63		
AVG. Assessed Value:	33,664	PRD:	108.74	MIN Sales Ratio:	18.13		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	46	90.15	95.02	85.08	33.57	111.68	36.53	182.63	73.80 to 105.38	47,973	40,816
06	13	81.82	80.53	81.33	22.51	99.00	18.13	112.50	61.57 to 106.25	16,192	13,170
07	4	64.25	65.36	51.11	23.46	127.87	37.40	95.53	N/A	35,250	18,017
ALL	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83	40,607	33,664

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	168.49	168.49	168.49			168.49	168.49	N/A	145,000	244,305
36-0100	62	83.60	88.88	77.76	32.04	114.30	18.13	182.63	73.80 to 95.83	38,924	30,267
45-0137											
88-0005											
92-0045											
NonValid School	1	168.49	168.49	168.49			168.49	168.49	N/A	145,000	244,305
ALL	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83	40,607	33,664

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	17	81.82	78.79	78.70	25.59	100.11	18.13	115.85	56.25 to 106.25	17,241	13,568
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	12	98.86	94.04	71.86	33.69	130.87	36.53	181.60	61.00 to 115.76	20,241	14,546
1920 TO 1939	13	96.11	101.90	84.34	34.37	120.82	46.17	171.70	53.70 to 151.60	39,176	33,040
1940 TO 1949	2	86.17	86.17	83.26	12.29	103.49	75.58	96.76	N/A	51,000	42,465
1950 TO 1959	9	95.30	102.14	83.78	27.88	121.92	63.95	182.63	67.58 to 140.48	53,055	44,448
1960 TO 1969											
1970 TO 1979	6	74.85	89.71	103.40	29.77	86.76	63.17	168.49	63.17 to 168.49	87,083	90,046
1980 TO 1989	2	54.99	54.99	58.21	31.98	94.46	37.40	72.57	N/A	109,000	63,450
1990 TO 1994											
1995 TO 1999	2	73.36	73.36	69.41	14.23	105.69	62.92	83.80	N/A	96,500	66,980
2000 TO Present											
ALL	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83	40,607	33,664

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	63	MEDIAN:	84	COV:	40.49	95% Median C.I.:	75.00 to 95.83
TOTAL Sales Price:	2,558,300	WGT. MEAN:	83	STD:	36.50	95% Wgt. Mean C.I.:	70.78 to 95.02
TOTAL Adj.Sales Price:	2,558,300	MEAN:	90	AVG.ABS.DEV:	27.70	95% Mean C.I.:	81.13 to 99.16
TOTAL Assessed Value:	2,120,860						
AVG. Adj. Sales Price:	40,607	COD:	33.06	MAX Sales Ratio:	182.63		
AVG. Assessed Value:	33,664	PRD:	108.74	MIN Sales Ratio:	18.13		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	112.50	112.50	112.50			112.50	112.50	N/A	4,000	4,500
5000 TO 9999	10	81.86	88.93	85.87	31.84	103.57	39.67	181.60	56.25 to 115.76	7,150	6,139
Total \$											
1 TO 9999	11	81.90	91.07	87.28	32.33	104.35	39.67	181.60	56.25 to 115.76	6,863	5,990
10000 TO 29999	23	105.38	103.43	102.18	28.28	101.22	18.13	182.63	70.83 to 115.85	16,500	16,860
30000 TO 59999	16	83.83	81.20	79.51	27.32	102.12	36.53	162.96	48.33 to 96.11	41,462	32,968
60000 TO 99999	5	69.47	63.45	60.73	20.43	104.49	37.40	83.80	N/A	75,580	45,897
100000 TO 149999	7	72.57	86.87	88.14	28.87	98.57	62.92	168.49	62.92 to 168.49	126,000	111,050
150000 TO 249999	1	73.80	73.80	73.80			73.80	73.80	N/A	180,000	132,840
ALL											
	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83	40,607	33,664

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	68.29	65.86	56.90	32.14	115.73	18.13	112.50	18.13 to 112.50	7,062	4,018
5000 TO 9999	7	92.35	102.78	92.84	27.87	110.70	63.17	181.60	63.17 to 181.60	9,714	9,018
Total \$											
1 TO 9999	15	81.82	83.08	76.53	32.20	108.56	18.13	181.60	61.57 to 106.25	8,300	6,352
10000 TO 29999	23	97.67	93.92	79.78	29.54	117.73	36.53	171.70	65.33 to 110.87	22,952	18,310
30000 TO 59999	16	84.04	89.24	77.72	28.33	114.81	37.40	182.63	69.47 to 96.76	49,931	38,807
60000 TO 99999	6	70.07	85.16	75.24	29.04	113.19	62.92	162.96	62.92 to 162.96	112,000	84,270
100000 TO 149999	2	82.70	82.70	80.55	10.76	102.67	73.80	91.60	N/A	145,000	116,797
150000 TO 249999	1	168.49	168.49	168.49			168.49	168.49	N/A	145,000	244,305
ALL											
	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83	40,607	33,664

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	17	81.82	78.79	78.70	25.59	100.11	18.13	115.85	56.25 to 106.25	17,241	13,568
20	21	105.38	106.80	89.64	31.26	119.14	36.53	182.63	83.39 to 140.15	26,514	23,766
25	3	75.89	79.94	70.07	27.20	114.10	51.01	112.93	N/A	59,666	41,806
30	17	75.58	81.26	74.34	27.74	109.31	37.40	162.96	62.92 to 95.83	60,676	45,107
35	4	85.12	102.05	111.12	36.45	91.84	69.47	168.49	N/A	93,225	103,593
40	1	67.58	67.58	67.58			67.58	67.58	N/A	125,000	84,475
ALL											
	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83	40,607	33,664

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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(!: Derived)

NUMBER of Sales:	63	MEDIAN:	84	COV:	40.49	95% Median C.I.:	75.00 to 95.83
TOTAL Sales Price:	2,558,300	WGT. MEAN:	83	STD:	36.50	95% Wgt. Mean C.I.:	70.78 to 95.02
TOTAL Adj.Sales Price:	2,558,300	MEAN:	90	AVG.ABS.DEV:	27.70	95% Mean C.I.:	81.13 to 99.16
TOTAL Assessed Value:	2,120,860						
AVG. Adj. Sales Price:	40,607	COD:	33.06	MAX Sales Ratio:	182.63		
AVG. Assessed Value:	33,664	PRD:	108.74	MIN Sales Ratio:	18.13		

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STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	17	81.82	78.79	78.70	25.59	100.11	18.13	115.85	56.25 to 106.25		17,241	13,568
100	4	64.25	65.36	51.11	23.46	127.87	37.40	95.53	N/A		35,250	18,017
101	31	91.60	95.83	78.13	33.00	122.65	36.53	182.63	72.57 to 109.43		50,025	39,084
102	2	112.66	112.66	127.03	44.65	88.69	62.36	162.96	N/A		35,000	44,460
104	9	95.83	98.05	102.82	26.40	95.36	51.01	168.49	69.47 to 135.63		55,933	57,509
ALL												
	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83		40,607	33,664

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	17	81.82	78.79	78.70	25.59	100.11	18.13	115.85	56.25 to 106.25		17,241	13,568
15	1	168.49	168.49	168.49			168.49	168.49	N/A		145,000	244,305
20	11	105.38	100.98	84.25	26.73	119.86	36.53	181.60	61.00 to 140.15		18,318	15,432
25	2	100.48	100.48	95.46	34.98	105.26	65.33	135.63	N/A		17,500	16,705
30	25	76.61	91.62	77.59	36.32	118.09	37.40	182.63	67.58 to 95.30		61,372	47,616
35	1	51.01	51.01	51.01			51.01	51.01	N/A		92,500	47,185
40	6	95.97	86.33	79.85	16.65	108.11	45.75	114.03	45.75 to 114.03		42,816	34,189
ALL												
	63	83.80	90.15	82.90	33.06	108.74	18.13	182.63	75.00 to 95.83		40,607	33,664

Garfield County 2009 Assessment Actions taken to address the following property classes/subclasses:

Residential

The assessor locations and current sales rosters were reviewed for compliance.

The rural residential properties and agricultural home sites received a slight increase in the amenity values. Rural residential dwellings and improvements were revalued using newer costing tables and depreciated according to market analysis. The agricultural outbuildings were revalued using newer cost tables. A rural review of dwellings and outbuildings is approximately 55% complete for 2009. The new cost tables and depreciation applied to rural residential will be applied to the rural agricultural dwellings for 2010 when the rural review is completed.

The Parcel Classification Policy covering multi-use parcels was updated based on Directive 08-04 and the revisions to the statutory language of 77-1359 provided by LB777 that became effective January 1, 2009. The parcel is valued for property tax purposes based upon all of the uses the parcel is put to and not just its primary use. Questionnaires were sent to owners of tracts not owned/managed in conjunction with another agricultural parcel to help the appraisal staff implement LB777 that modifies the determination of agricultural land and horticultural land. Current county zoning requires 10 acres to build upon; however, the Transitional Agricultural Zoning (normally along highways) allows 1 acre for residential building. A thorough analysis of sales over past years indicates the influx of purchases of 40+ acres for residential building has been identified. Multi-use analysis of parcels will continue to be an annual event.

The Calamus Lake lots and homes were revalued according to sales from those subdivisions. The amenity values were raised slightly to further reflect the market. Camper/RV courts were reviewed with the emphasis being placed on unlicensed/expired plates on campers. Those not having current license plates were added to the assessment rolls.

Burwell City lots were revalued using vacant lot sales. Sales were analyzed with depreciation established from the market. Unit of comparison studies were completed in trying to match unsold properties with properties that sold by square foot analysis.

Residential sales were reviewed through buyer/seller questionnaires and physical inspections. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. The annual permits and pick up work was completed timely.

2009 Assessment Survey for Garfield County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraisal Staff
2.	Valuation done by:
	Appraiser and assistant determine valuation, with the appraiser being responsible for the final value of the property
3.	Pickup work done by whom:
	Appraisal Staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2007 for Burwell, Calamus and Rural Res June 2002 for Ag Dwellings
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2009 for Burwell, Calamus and Rural Res 2006 for Ag Dwellings, however ag dwellings are valued in the same manner as Rural Res; but due to an insufficient number of improved agricultural sales and the subjectivity of the improvement values a depreciation study has not been done.
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The cost approach to value is applied using local depreciation derived from a market analysis. The sales comparison approach is also utilized through unit of comparison studies.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	3 Assessor Locations – Burwell, Calamus and Rural
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	These Assessor Locations are defined by location
9.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes, Assessor Locations are a unique usable valuation grouping

10.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits <i>of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	There is no market significance of the suburban location in Garfield County as this location is only a geographic grouping based on the Reg.
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Dwellings on agricultural parcels are on the June 2002 costing and use a 2006 depreciation schedule based upon rural residential for 2006. Dwellings on rural residential parcels are on the June 2007 costing and use a 2009 depreciation schedule based on market depreciation.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
25	12	0	37

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	63	MEDIAN:	98	COV:	25.09	95% Median C.I.:	95.41 to 101.03
TOTAL Sales Price:	2,558,300	WGT. MEAN:	96	STD:	24.78	95% Wgt. Mean C.I.:	87.59 to 105.17
TOTAL Adj.Sales Price:	2,558,300	MEAN:	99	AVG.ABS.DEV:	16.34	95% Mean C.I.:	92.63 to 104.87
TOTAL Assessed Value:	2,465,695						
AVG. Adj. Sales Price:	40,607	COD:	16.62	MAX Sales Ratio:	170.00		
AVG. Assessed Value:	39,138	PRD:	102.46	MIN Sales Ratio:	37.40		

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	10	107.99	115.76	109.66	17.24	105.56	84.32	170.00	95.94 to 142.75	18,790	20,605
10/01/06 TO 12/31/06	8	99.05	90.15	89.55	12.10	100.68	48.83	104.63	48.83 to 104.63	40,375	36,155
01/01/07 TO 03/31/07	3	101.40	109.19	99.95	11.62	109.25	95.41	130.77	N/A	72,000	71,961
04/01/07 TO 06/30/07	14	98.79	93.92	98.18	11.35	95.66	43.67	110.87	85.33 to 106.57	26,471	25,990
07/01/07 TO 09/30/07	11	98.34	100.30	101.22	23.52	99.09	37.40	164.20	76.42 to 156.16	57,345	58,044
10/01/07 TO 12/31/07	4	81.00	97.70	79.18	27.00	123.39	73.87	154.94	N/A	42,475	33,632
01/01/08 TO 03/31/08	5	99.01	90.65	93.47	15.05	96.98	50.37	113.34	N/A	51,000	47,670
04/01/08 TO 06/30/08	8	93.68	94.11	93.63	9.66	100.52	73.37	115.34	73.37 to 115.34	50,637	47,410
____Study Years____											
07/01/06 TO 06/30/07	35	100.43	100.61	97.95	13.99	102.71	43.67	170.00	96.90 to 103.94	31,357	30,715
07/01/07 TO 06/30/08	28	95.22	96.44	95.20	19.55	101.30	37.40	164.20	84.20 to 99.62	52,171	49,666
____Calendar Yrs____											
01/01/07 TO 12/31/07	32	98.07	98.02	97.51	18.02	100.52	37.40	164.20	85.33 to 103.50	43,353	42,274
____ALL____	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
BURWELL	42	98.76	99.50	97.02	13.52	102.56	48.83	170.00	96.31 to 102.90	42,885	41,607
CALAMUS	16	91.94	94.54	73.27	24.32	129.03	37.40	154.94	77.79 to 108.09	21,593	15,822
RURAL	5	92.98	105.94	112.98	20.94	93.77	81.00	156.16	N/A	82,320	93,003
____ALL____	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138
LOCATIONS: URBAN, SUBURBAN & RURAL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	42	98.76	99.50	97.02	13.52	102.56	48.83	170.00	96.31 to 102.90	42,885	41,607
3	21	92.98	97.25	94.86	23.31	102.53	37.40	156.16	82.75 to 108.09	36,052	34,198
____ALL____	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138
STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	46	98.76	99.97	97.63	14.74	102.40	37.40	170.00	96.05 to 103.23	49,243	48,076
2	17	89.50	95.45	86.72	22.53	110.06	43.67	154.94	81.00 to 110.87	17,241	14,952
____ALL____	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	63	MEDIAN:	98	COV:	25.09	95% Median C.I.:	95.41 to 101.03
TOTAL Sales Price:	2,558,300	WGT. MEAN:	96	STD:	24.78	95% Wgt. Mean C.I.:	87.59 to 105.17
TOTAL Adj.Sales Price:	2,558,300	MEAN:	99	AVG.ABS.DEV:	16.34	95% Mean C.I.:	92.63 to 104.87
TOTAL Assessed Value:	2,465,695						
AVG. Adj. Sales Price:	40,607	COD:	16.62	MAX Sales Ratio:	170.00		
AVG. Assessed Value:	39,138	PRD:	102.46	MIN Sales Ratio:	37.40		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	46	98.42	98.84	99.09	15.52	99.75	43.67	170.00	95.94 to 102.90	47,973	47,535
06	13	99.79	104.52	93.84	17.63	111.38	77.79	154.94	86.18 to 131.75	16,192	15,195
07	4	85.27	79.01	57.80	20.76	136.68	37.40	108.09	N/A	35,250	20,376
____ALL____	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138
45-0137											
88-0005											
92-0045											
NonValid School											
____ALL____	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	17	89.50	95.45	86.72	22.53	110.06	43.67	154.94	81.00 to 110.87	17,241	14,952
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	12	90.56	94.78	86.27	19.48	109.86	50.37	164.20	82.35 to 106.57	20,241	17,462
1920 TO 1939	13	102.90	100.89	97.08	8.58	103.93	73.37	119.30	96.31 to 111.20	39,176	38,031
1940 TO 1949	2	100.03	100.03	99.92	0.40	100.11	99.62	100.43	N/A	51,000	50,957
1950 TO 1959	9	100.60	112.65	103.91	14.92	108.41	96.05	170.00	96.90 to 130.77	53,055	55,130
1960 TO 1969											
1970 TO 1979	6	94.19	103.29	112.01	16.40	92.21	85.20	156.16	85.20 to 156.16	87,083	97,538
1980 TO 1989	2	69.22	69.22	75.05	45.97	92.22	37.40	101.03	N/A	109,000	81,807
1990 TO 1994											
1995 TO 1999	2	88.91	88.91	83.22	16.91	106.83	73.87	103.94	N/A	96,500	80,307
2000 TO Present											
____ALL____	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales: 63 **MEDIAN: 98** COV: 25.09 95% Median C.I.: 95.41 to 101.03
TOTAL Sales Price: 2,558,300 WGT. MEAN: 96 STD: 24.78 95% Wgt. Mean C.I.: 87.59 to 105.17
TOTAL Adj.Sales Price: 2,558,300 MEAN: 99 AVG.ABS.DEV: 16.34 95% Mean C.I.: 92.63 to 104.87
TOTAL Assessed Value: 2,465,695
AVG. Adj. Sales Price: 40,607 COD: 16.62 MAX Sales Ratio: 170.00
AVG. Assessed Value: 39,138 PRD: 102.46 MIN Sales Ratio: 37.40

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	142.75	142.75	142.75			142.75	142.75	N/A	4,000	5,710
5000 TO 9999	10	97.87	104.73	102.71	26.68	101.96	43.67	164.20	77.79 to 154.94	7,150	7,344
Total \$											
1 TO 9999	11	99.79	108.18	104.83	27.70	103.19	43.67	164.20	77.79 to 154.94	6,863	7,195
10000 TO 29999	23	101.40	101.16	102.71	14.25	98.49	76.42	170.00	85.20 to 108.05	16,500	16,947
30000 TO 59999	16	98.42	92.23	92.08	12.78	100.16	48.83	115.34	83.05 to 104.63	41,462	38,178
60000 TO 99999	5	97.57	86.97	84.46	14.32	102.97	37.40	103.94	N/A	75,580	63,833
100000 TO 149999	7	96.05	99.84	101.47	15.93	98.39	73.87	156.16	73.87 to 156.16	126,000	127,856
150000 TO 249999	1	95.41	95.41	95.41			95.41	95.41	N/A	180,000	171,745
ALL											
	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	64.93	64.93	59.79	32.74	108.58	43.67	86.18	N/A	7,250	4,335
5000 TO 9999	9	95.94	104.29	98.55	20.60	105.82	77.79	164.20	82.35 to 142.75	7,222	7,117
Total \$											
1 TO 9999	11	89.50	97.13	91.48	23.71	106.18	43.67	164.20	77.79 to 142.75	7,227	6,611
10000 TO 29999	24	100.70	97.31	90.24	16.43	107.84	48.83	154.94	85.20 to 108.05	18,254	16,471
30000 TO 59999	16	99.72	101.62	93.51	16.14	108.68	37.40	170.00	96.90 to 113.34	43,112	40,314
60000 TO 99999	6	96.94	92.05	89.12	8.59	103.29	73.87	103.94	73.87 to 103.94	86,983	77,520
100000 TO 149999	4	96.92	96.96	97.09	2.53	99.87	92.98	101.03	N/A	126,000	122,327
150000 TO 249999	2	125.79	125.79	122.52	24.15	102.67	95.41	156.16	N/A	162,500	199,090
ALL											
	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	17	89.50	95.45	86.72	22.53	110.06	43.67	154.94	81.00 to 110.87	17,241	14,952
20	21	99.01	102.43	94.30	18.91	108.62	50.37	170.00	84.32 to 108.09	26,514	25,003
25	3	104.63	105.43	102.37	6.06	102.99	96.31	115.34	N/A	59,666	61,078
30	17	98.34	92.40	89.66	10.73	103.06	37.40	113.34	85.20 to 102.90	60,676	54,401
35	4	104.54	115.70	122.32	15.69	94.59	97.57	156.16	N/A	93,225	114,035
40	1	97.79	97.79	97.79			97.79	97.79	N/A	125,000	122,235
ALL											
	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales: 63 **MEDIAN: 98** COV: 25.09 95% Median C.I.: 95.41 to 101.03
TOTAL Sales Price: 2,558,300 WGT. MEAN: 96 STD: 24.78 95% Wgt. Mean C.I.: 87.59 to 105.17
TOTAL Adj.Sales Price: 2,558,300 MEAN: 99 AVG.ABS.DEV: 16.34 95% Mean C.I.: 92.63 to 104.87
TOTAL Assessed Value: 2,465,695
AVG. Adj. Sales Price: 40,607 COD: 16.62 MAX Sales Ratio: 170.00
AVG. Assessed Value: 39,138 PRD: 102.46 MIN Sales Ratio: 37.40

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(!: Derived)

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	17	89.50	95.45	86.72	22.53	110.06	43.67	154.94	81.00 to 110.87	17,241	14,952
100	4	85.27	79.01	57.80	20.76	136.68	37.40	108.09	N/A	35,250	20,376
101	31	98.50	101.34	95.28	14.34	106.36	50.37	170.00	95.94 to 103.94	50,025	47,664
102	2	91.52	91.52	95.84	16.50	95.50	76.42	106.62	N/A	35,000	33,542
104	9	99.62	106.46	116.27	11.42	91.56	85.17	156.16	96.31 to 113.34	55,933	65,033
ALL	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	17	89.50	95.45	86.72	22.53	110.06	43.67	154.94	81.00 to 110.87	17,241	14,952
15	1	156.16	156.16	156.16			156.16	156.16	N/A	145,000	226,435
20	11	101.40	99.43	90.26	18.99	110.16	50.37	164.20	76.42 to 115.34	18,318	16,534
25	2	94.05	94.05	92.79	9.41	101.36	85.20	102.90	N/A	17,500	16,237
30	25	99.01	98.91	92.91	13.91	106.45	37.40	170.00	95.41 to 103.94	61,372	57,021
35	1	96.31	96.31	96.31			96.31	96.31	N/A	92,500	89,090
40	6	98.09	98.64	99.69	5.56	98.95	84.32	113.34	84.32 to 113.34	42,816	42,682
ALL	63	98.34	98.75	96.38	16.62	102.46	37.40	170.00	95.41 to 101.03	40,607	39,138

2009 Correlation Section
for Garfield County

Residential Real Property

I. Correlation

RESIDENTIAL: The opinion of the Division is that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

The assessment actions for 2009 were applied to the population by the County and the statistics indicate all subclasses with a sufficient number of sales are valued within the statutory range. It is also determined that the County is in compliance with professionally acceptable mass appraisal techniques in the residential class.

**2009 Correlation Section
for Garfield County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2009	107	63	58.88
2008	121	76	62.81
2007	132	72	54.55
2006	110	66	60.00
2005	98	80	81.63

RESIDENTIAL: Table II indicates that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arms' length sales.

Residential sales were reviewed through buyer/seller questionnaires and physical inspections. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales.

2009 Correlation Section
for Garfield County

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section
for Garfield County**

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio
Continued**

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	84	13.69	96	98
2008	97.13	2.10	99	97.25
2007	100	4.79	105	98
2006	92	4.58	96	94
2005	94	8.93	103	98

RESIDENTIAL: Given the relatively large percentage increase in the base, the relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner.

**2009 Correlation Section
for Garfield County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section
for Garfield County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
18.75	2009	13.69
4.43	2008	2.10
-0.43	2007	4.79
3.02	2006	4.58
7.67	2005	8.93

RESIDENTIAL: The percent change in the sale base and the percent change in the assessed base are slightly different, but not unreasonable. The difference implies that the assessment actions had more of an effect on the sales file base when compared to the assessed base.

2009 Correlation Section
for Garfield County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2009 Correlation Section
for Garfield County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	98	96	99

RESIDENTIAL: The three measures of central tendency are within the acceptable range, suggesting the level of value for this class of property is within the acceptable range.

**2009 Correlation Section
for Garfield County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	16.62	102.46
Difference	1.62	0.00

RESIDENTIAL: The price related differential is within the acceptable range while the coefficient of dispersion is slightly above the range. However with the hypothetical removal of two outlier sales the coefficient of dispersion falls into the acceptable range.

**2009 Correlation Section
for Garfield County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	63	63	0
Median	84	98	14
Wgt. Mean	83	96	13
Mean	90	99	9
COD	33.06	16.62	-16.44
PRD	108.74	102.46	-6.28
Minimum	18.13	37.40	19.27
Maximum	182.63	170.00	-12.63

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported for this class of property.

**2009 Correlation Section
for Garfield County**

VIII. Trended Ratio Analysis

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	R&O Statistics	Trended Ratio	Difference
Number of Sales	63	58	5
Median	98	95	3
Wgt. Mean	96	100	-4
Mean	99	107	-8
COD	16.62	39.67	-23.05
PRD	102.46	106.62	-4.16
Minimum	37.40	19.02	18.38
Maximum	170.00	226.61	-56.61

In comparing the two sets of statistics in the above table you will notice the Trended Statistics have five less sales than the R&O Statistics. The sales were removed from the analysis as they were split off from the original parcel. These sales did not have a prior year value, thus the reason for not figuring them into the Trended Statistics.

It appears the two sets of statistics are fairly similar. There is no reason to believe the sales file is not representative of the population, or the sold properties have been treated differently than the unsold properties.

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	7	MEDIAN:	65	COV:	33.16	95% Median C.I.:	35.80 to 95.06	(!/: Derived)
TOTAL Sales Price:	294,000	WGT. MEAN:	54	STD:	19.93	95% Wgt. Mean C.I.:	42.82 to 65.83	
TOTAL Adj.Sales Price:	294,000	MEAN:	60	AVG.ABS.DEV:	14.63	95% Mean C.I.:	41.67 to 78.53	
TOTAL Assessed Value:	159,720							
AVG. Adj. Sales Price:	42,000	COD:	22.48	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	22,817	PRD:	110.62	MIN Sales Ratio:	35.80			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	2	81.18	81.18	72.47	17.10	112.03	67.30	95.06	N/A	21,500	15,580
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
07/01/07 TO 09/30/07	1	42.50	42.50	42.50			42.50	42.50	N/A	20,000	8,500
10/01/07 TO 12/31/07	1	66.64	66.64	66.64			66.64	66.64	N/A	11,000	7,330
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
____Study Years____											
07/01/05 TO 06/30/06	2	81.18	81.18	72.47	17.10	112.03	67.30	95.06	N/A	21,500	15,580
07/01/06 TO 06/30/07	2	50.46	50.46	58.35	29.05	86.48	35.80	65.11	N/A	32,500	18,962
07/01/07 TO 06/30/08	3	48.26	52.47	48.73	16.67	107.67	42.50	66.64	N/A	62,000	30,211
____Calendar Yrs____											
01/01/06 TO 12/31/06	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
01/01/07 TO 12/31/07	3	65.11	58.08	59.73	12.36	97.24	42.50	66.64	N/A	27,000	16,128
____ALL____											
	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BURWELL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
____ALL____											
	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
____ALL____											
	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
____ALL____											
	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	7	MEDIAN:	65	COV:	33.16	95% Median C.I.:	35.80 to 95.06	(! : Derived)
TOTAL Sales Price:	294,000	WGT. MEAN:	54	STD:	19.93	95% Wgt. Mean C.I.:	42.82 to 65.83	
TOTAL Adj.Sales Price:	294,000	MEAN:	60	AVG.ABS.DEV:	14.63	95% Mean C.I.:	41.67 to 78.53	
TOTAL Assessed Value:	159,720							
AVG. Adj. Sales Price:	42,000	COD:	22.48	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	22,817	PRD:	110.62	MIN Sales Ratio:	35.80			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
45-0137											
88-0005											
92-0045											
NonValid School											
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	54.57	54.57	51.06	22.12	106.86	42.50	66.64	N/A	15,500	7,915
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	67.30	67.30	67.30			67.30	67.30	N/A	35,000	23,555
1920 TO 1939	2	80.09	80.09	69.24	18.70	115.66	65.11	95.06	N/A	29,000	20,080
1940 TO 1949											
1950 TO 1959	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
1960 TO 1969											
1970 TO 1979	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
Total \$											
1 TO 9999	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
10000 TO 29999	3	42.50	48.31	46.09	24.19	104.83	35.80	66.64	N/A	15,333	7,066
30000 TO 59999	2	66.21	66.21	66.01	1.65	100.29	65.11	67.30	N/A	42,500	28,055
150000 TO 249999	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	7	MEDIAN:	65	COV:	33.16	95% Median C.I.:	35.80 to 95.06	(! : Derived)
TOTAL Sales Price:	294,000	WGT. MEAN:	54	STD:	19.93	95% Wgt. Mean C.I.:	42.82 to 65.83	
TOTAL Adj.Sales Price:	294,000	MEAN:	60	AVG.ABS.DEV:	14.63	95% Mean C.I.:	41.67 to 78.53	
TOTAL Assessed Value:	159,720							
AVG. Adj. Sales Price:	42,000	COD:	22.48	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	22,817	PRD:	110.62	MIN Sales Ratio:	35.80			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	4	54.57	60.00	53.34	38.21	112.48	35.80	95.06	N/A	13,500	7,201
Total \$											
1 TO 9999	4	54.57	60.00	53.34	38.21	112.48	35.80	95.06	N/A	13,500	7,201
10000 TO 29999	1	67.30	67.30	67.30			67.30	67.30	N/A	35,000	23,555
30000 TO 59999	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
60000 TO 99999	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	54.57	54.57	51.06	22.12	106.86	42.50	66.64	N/A	15,500	7,915
10	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
20	4	56.69	54.12	53.45	21.32	101.26	35.80	67.30	N/A	63,750	34,071
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	54.57	54.57	51.06	22.12	106.86	42.50	66.64	N/A	15,500	7,915
306	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
350	1	67.30	67.30	67.30			67.30	67.30	N/A	35,000	23,555
353	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
384	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
471	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

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	6	57.45	59.26	52.12	29.72	113.71	35.80	95.06	35.80 to 95.06	40,666	21,194
04	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

Garfield County 2009 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Commercial sales were reviewed through buyer/seller questionnaires and physical inspections. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales.

Due to a lack of sales in this class of property no adjustment was made to valuations for 2009. The annual permits and pick up work was completed timely.

2009 Assessment Survey for Garfield County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Appraisal Staff
2.	Valuation done by:
	Appraiser and assistant determine valuation, with the appraiser being responsible for the final value of the property
3.	Pickup work done by whom:
	Appraisal Staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2002 Marshall-Swift
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2006
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2004 for all mini storages. This approach to value is not relied upon because of the lack of accurate income/expense data in Garfield County
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The cost approach to value is applied using local depreciation derived from market analysis. The sales comparison approach is also utilized through unit of comparison studies.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	3 Assessor Locations – Burwell, Calamus and Rural
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	These Assessor Locations are defined by location
10.	Is “Market Area/Neighborhood/Assessor Location” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes, Assessor Location is a unique usable valuation grouping

11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	Yes
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	There is no market significance of the suburban location in Garfield County as this location is only a geographic grouping based on the Reg.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
5	0	0	5

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	65	COV:	33.16	95% Median C.I.:	35.80 to 95.06	(! : Derived)
TOTAL Sales Price:	294,000	WGT. MEAN:	54	STD:	19.93	95% Wgt. Mean C.I.:	42.82 to 65.83	
TOTAL Adj.Sales Price:	294,000	MEAN:	60	AVG.ABS.DEV:	14.63	95% Mean C.I.:	41.67 to 78.53	
TOTAL Assessed Value:	159,720							
AVG. Adj. Sales Price:	42,000	COD:	22.48	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	22,817	PRD:	110.62	MIN Sales Ratio:	35.80			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	2	81.18	81.18	72.47	17.10	112.03	67.30	95.06	N/A	21,500	15,580
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
07/01/07 TO 09/30/07	1	42.50	42.50	42.50			42.50	42.50	N/A	20,000	8,500
10/01/07 TO 12/31/07	1	66.64	66.64	66.64			66.64	66.64	N/A	11,000	7,330
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
____Study Years____											
07/01/05 TO 06/30/06	2	81.18	81.18	72.47	17.10	112.03	67.30	95.06	N/A	21,500	15,580
07/01/06 TO 06/30/07	2	50.46	50.46	58.35	29.05	86.48	35.80	65.11	N/A	32,500	18,962
07/01/07 TO 06/30/08	3	48.26	52.47	48.73	16.67	107.67	42.50	66.64	N/A	62,000	30,211
____Calendar Yrs____											
01/01/06 TO 12/31/06	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
01/01/07 TO 12/31/07	3	65.11	58.08	59.73	12.36	97.24	42.50	66.64	N/A	27,000	16,128
____ALL____											
	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
ASSESSOR LOCATION										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
BURWELL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
____ALL____											
	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
LOCATIONS: URBAN, SUBURBAN & RURAL										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
____ALL____											
	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
____ALL____											
	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	65	COV:	33.16	95% Median C.I.:	35.80 to 95.06	(! : Derived)
TOTAL Sales Price:	294,000	WGT. MEAN:	54	STD:	19.93	95% Wgt. Mean C.I.:	42.82 to 65.83	
TOTAL Adj.Sales Price:	294,000	MEAN:	60	AVG.ABS.DEV:	14.63	95% Mean C.I.:	41.67 to 78.53	
TOTAL Assessed Value:	159,720							
AVG. Adj. Sales Price:	42,000	COD:	22.48	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	22,817	PRD:	110.62	MIN Sales Ratio:	35.80			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817
45-0137											
88-0005											
92-0045											
NonValid School											
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	54.57	54.57	51.06	22.12	106.86	42.50	66.64	N/A	15,500	7,915
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	67.30	67.30	67.30			67.30	67.30	N/A	35,000	23,555
1920 TO 1939	2	80.09	80.09	69.24	18.70	115.66	65.11	95.06	N/A	29,000	20,080
1940 TO 1949											
1950 TO 1959	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
1960 TO 1969											
1970 TO 1979	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
Total \$											
1 TO 9999	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
10000 TO 29999	3	42.50	48.31	46.09	24.19	104.83	35.80	66.64	N/A	15,333	7,066
30000 TO 59999	2	66.21	66.21	66.01	1.65	100.29	65.11	67.30	N/A	42,500	28,055
150000 TO 249999	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 3

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	65	COV:	33.16	95% Median C.I.:	35.80 to 95.06	(! : Derived)
TOTAL Sales Price:	294,000	WGT. MEAN:	54	STD:	19.93	95% Wgt. Mean C.I.:	42.82 to 65.83	
TOTAL Adj.Sales Price:	294,000	MEAN:	60	AVG.ABS.DEV:	14.63	95% Mean C.I.:	41.67 to 78.53	
TOTAL Assessed Value:	159,720							
AVG. Adj. Sales Price:	42,000	COD:	22.48	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	22,817	PRD:	110.62	MIN Sales Ratio:	35.80			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	4	54.57	60.00	53.34	38.21	112.48	35.80	95.06	N/A	13,500	7,201
Total \$											
1 TO 9999	4	54.57	60.00	53.34	38.21	112.48	35.80	95.06	N/A	13,500	7,201
10000 TO 29999	1	67.30	67.30	67.30			67.30	67.30	N/A	35,000	23,555
30000 TO 59999	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
60000 TO 99999	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	54.57	54.57	51.06	22.12	106.86	42.50	66.64	N/A	15,500	7,915
10	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
20	4	56.69	54.12	53.45	21.32	101.26	35.80	67.30	N/A	63,750	34,071
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	54.57	54.57	51.06	22.12	106.86	42.50	66.64	N/A	15,500	7,915
306	1	48.26	48.26	48.26			48.26	48.26	N/A	155,000	74,805
350	1	67.30	67.30	67.30			67.30	67.30	N/A	35,000	23,555
353	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
384	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
471	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

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	6	57.45	59.26	52.12	29.72	113.71	35.80	95.06	35.80 to 95.06	40,666	21,194
04	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
ALL	7	65.11	60.10	54.33	22.48	110.62	35.80	95.06	35.80 to 95.06	42,000	22,817

**2009 Correlation Section
for Garfield County**

Commerical Real Property

I. Correlation

COMMERCIAL: With only seven qualified sales in the commercial sales file it is believed that with the diversity of the sales, the representativeness of the sample to the population is unreliable. There is no other information available that would indicate that the County has not met an acceptable level of value for the commercial class of property for assessment year 2009.

**2009 Correlation Section
for Garfield County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2009	22	7	31.82
2008	12	5	41.67
2007	16	6	37.50
2006	16	9	56.25
2005	27	20	74.07

COMMERCIAL: A brief review of table II indicates the County has utilized thirty-two percent (rounded) of the qualified sales. Further review of the non-qualified sales roster indicates no excessive trimming of the sample.

Commercial sales were reviewed through buyer/seller questionnaires and physical inspections. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales.

2009 Correlation Section
for Garfield County

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section
for Garfield County**

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio
Continued**

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	65	0.18	65	65
2008	67.27	0.85	68	67.3
2007	79	-0.31	79	79
2006	95	7.01	102	93
2005	95	1.65	97	95

COMMERCIAL: The Trended Preliminary Ratio and the R&O Ratio are virtually the same and support the fact that there were very minimal assessment actions taken in the commercial class for the 2009 assessment year.

2009 Correlation Section
for Garfield County

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section
for Garfield County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
0	2009	0.18
0.00	2008	0.85
0.00	2007	-0.31
-19.05	2006	7.01
-1.95	2005	1.65

COMMERCIAL:As shown in the above table there is very minimal statistical difference between the percent changes in the sales file versus the percent change in assessed value.

2009 Correlation Section
for Garfield County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2009 Correlation Section
for Garfield County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	65	54	60

COMMERCIAL: All three measures are outside the range; however the commercial class is limited to seven qualified sales.

**2009 Correlation Section
for Garfield County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	22.48	110.62
Difference	2.48	7.62

COMMERCIAL: Both quality measures of assessment are outside the respectable range based on seven qualified commercial sales.

**2009 Correlation Section
for Garfield County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	7	7	0
Median	65	65	0
Wgt. Mean	54	54	0
Mean	60	60	0
COD	22.48	22.48	0.00
PRD	110.62	110.62	0.00
Minimum	35.80	35.80	0.00
Maximum	95.06	95.06	0.00

COMMERCIAL: The above table is reflective of the reported assessment actions of Garfield County.

**Agricultural or
Special Valuation Reports**

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	11	MEDIAN:	51	COV:	31.55	95% Median C.I.:	40.60 to 86.36	(! : Derived)
(AgLand) TOTAL Sales Price:	3,331,160	WGT. MEAN:	58	STD:	18.44	95% Wgt. Mean C.I.:	45.35 to 70.56	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,263,160	MEAN:	58	AVG.ABS.DEV:	14.45	95% Mean C.I.:	46.07 to 70.85	
(AgLand) TOTAL Assessed Value:	1,891,145							
AVG. Adj. Sales Price:	296,650	COD:	28.42	MAX Sales Ratio:	90.27			
AVG. Assessed Value:	171,922	PRD:	100.87	MIN Sales Ratio:	35.18			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	50.85	50.85	50.85			50.85	50.85	N/A	54,040	27,480
04/01/06 TO 06/30/06	2	58.47	58.47	62.74	17.25	93.19	48.38	68.55	N/A	706,500	443,257
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	2	81.23	81.23	82.26	11.13	98.74	72.19	90.27	N/A	193,000	158,767
04/01/07 TO 06/30/07	1	86.36	86.36	86.36			86.36	86.36	N/A	106,000	91,545
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	5	45.70	45.29	43.56	12.77	103.96	35.18	58.21	N/A	260,824	113,614
____Study Years____	_____										
07/01/05 TO 06/30/06	3	50.85	55.93	62.30	13.22	89.77	48.38	68.55	N/A	489,013	304,665
07/01/06 TO 06/30/07	3	86.36	82.94	83.15	6.98	99.75	72.19	90.27	N/A	164,000	136,360
07/01/07 TO 06/30/08	5	45.70	45.29	43.56	12.77	103.96	35.18	58.21	N/A	260,824	113,614
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	3	50.85	55.93	62.30	13.22	89.77	48.38	68.55	N/A	489,013	304,665
01/01/07 TO 12/31/07	3	86.36	82.94	83.15	6.98	99.75	72.19	90.27	N/A	164,000	136,360
____ALL____	_____										
	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1471	1	90.27	90.27	90.27			90.27	90.27	N/A	215,000	194,085
1473	1	35.18	35.18	35.18			35.18	35.18	N/A	403,000	141,775
1477	3	68.55	67.22	66.89	19.27	100.49	46.74	86.36	N/A	432,533	289,306
1859	1	48.38	48.38	48.38			48.38	48.38	N/A	407,000	196,890
1861	1	45.70	45.70	45.70			45.70	45.70	N/A	340,520	155,605
1863	1	58.21	58.21	58.21			58.21	58.21	N/A	180,000	104,770
1865	3	50.85	54.55	54.78	20.71	99.57	40.60	72.19	N/A	140,013	76,700
____ALL____	_____										
	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	11	MEDIAN:	51	COV:	31.55	95% Median C.I.:	40.60 to 86.36	(!: Derived)
(AgLand) TOTAL Sales Price:	3,331,160	WGT. MEAN:	58	STD:	18.44	95% Wgt. Mean C.I.:	45.35 to 70.56	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,263,160	MEAN:	58	AVG.ABS.DEV:	14.45	95% Mean C.I.:	46.07 to 70.85	
(AgLand) TOTAL Assessed Value:	1,891,145							
AVG. Adj. Sales Price:	296,650	COD:	28.42	MAX Sales Ratio:	90.27			
AVG. Assessed Value:	171,922	PRD:	100.87	MIN Sales Ratio:	35.18			

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AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	7	58.21	61.96	60.16	28.19	102.99	35.18	90.27	35.18 to 90.27	357,514	215,062
2	4	48.28	52.34	50.71	19.03	103.20	40.60	72.19	N/A	190,140	96,426
____ALL____											
	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922
____ALL____											
	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
36-0100	8	54.53	57.69	59.11	26.79	97.60	35.18	90.27	35.18 to 90.27	320,570	189,495
45-0137	2	66.55	66.55	61.14	29.77	108.84	46.74	86.36	N/A	145,800	89,147
88-0005	1	48.38	48.38	48.38			48.38	48.38	N/A	407,000	196,890
92-0045											
NonValid School											
____ALL____											
	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
50.01 TO 100.00	2	45.73	45.73	42.82	11.21	106.77	40.60	50.85	N/A	124,520	53,325
180.01 TO 330.00	3	48.38	60.49	53.71	27.30	112.64	46.74	86.36	N/A	232,866	125,061
330.01 TO 650.00	5	58.21	60.31	54.96	28.03	109.74	35.18	90.27	N/A	261,904	143,937
650.01 +	1	68.55	68.55	68.55			68.55	68.55	N/A	1,006,000	689,625
____ALL____											
	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
GRASS	8	63.38	64.86	65.24	22.85	99.41	45.70	90.27	45.70 to 90.27	282,270	184,163
GRASS-N/A	1	35.18	35.18	35.18			35.18	35.18	N/A	403,000	141,775
IRRGTD-N/A	2	44.49	44.49	45.86	8.74	97.02	40.60	48.38	N/A	301,000	138,030
____ALL____											
	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 3 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	11	MEDIAN:	51	COV:	31.55	95% Median C.I.:	40.60 to 86.36	(! : Derived)
(AgLand) TOTAL Sales Price:	3,331,160	WGT. MEAN:	58	STD:	18.44	95% Wgt. Mean C.I.:	45.35 to 70.56	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,263,160	MEAN:	58	AVG.ABS.DEV:	14.45	95% Mean C.I.:	46.07 to 70.85	
(AgLand) TOTAL Assessed Value:	1,891,145							
AVG. Adj. Sales Price:	296,650	COD:	28.42	MAX Sales Ratio:	90.27			
AVG. Assessed Value:	171,922	PRD:	100.87	MIN Sales Ratio:	35.18			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	9	58.21	61.56	60.69	26.51	101.43	35.18	90.27	45.70 to 86.36	295,684	179,453
IRRGTD	1	40.60	40.60	40.60			40.60	40.60	N/A	195,000	79,170
IRRGTD-N/A	1	48.38	48.38	48.38			48.38	48.38	N/A	407,000	196,890
ALL	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	9	58.21	61.56	60.69	26.51	101.43	35.18	90.27	45.70 to 86.36	295,684	179,453
IRRGTD	2	44.49	44.49	45.86	8.74	97.02	40.60	48.38	N/A	301,000	138,030
ALL	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	1	50.85	50.85	50.85			50.85	50.85	N/A	54,040	27,480
100000 TO 149999	1	86.36	86.36	86.36			86.36	86.36	N/A	106,000	91,545
150000 TO 249999	5	58.21	61.60	62.14	25.81	99.13	40.60	90.27	N/A	189,320	117,645
250000 TO 499999	3	45.70	43.09	42.96	9.63	100.29	35.18	48.38	N/A	383,506	164,756
500000 +	1	68.55	68.55	68.55			68.55	68.55	N/A	1,006,000	689,625
ALL	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	50.85	50.85	50.85			50.85	50.85	N/A	54,040	27,480
60000 TO 99999	3	46.74	57.90	52.91	32.63	109.43	40.60	86.36	N/A	162,200	85,821
100000 TO 149999	3	58.21	55.19	49.07	21.19	112.48	35.18	72.19	N/A	251,333	123,331
150000 TO 249999	3	48.38	61.45	56.79	30.71	108.21	45.70	90.27	N/A	320,840	182,193
500000 +	1	68.55	68.55	68.55			68.55	68.55	N/A	1,006,000	689,625
ALL	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	12	MEDIAN:	55	COV:	29.99	95% Median C.I.:	45.70 to 72.19	(!: Derived)
TOTAL Sales Price:	3,335,735	WGT. MEAN:	58	STD:	17.60	95% Wgt. Mean C.I.:	45.58 to 70.34	(!: land+NAT=0)
TOTAL Adj.Sales Price:	3,267,735	MEAN:	59	AVG.ABS.DEV:	14.12	95% Mean C.I.:	47.51 to 69.87	
TOTAL Assessed Value:	1,894,085							
AVG. Adj. Sales Price:	272,311	COD:	25.88	MAX Sales Ratio:	90.27			
AVG. Assessed Value:	157,840	PRD:	101.25	MIN Sales Ratio:	35.18			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
____Qrtrs____	_____											
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05												
01/01/06 TO 03/31/06	1	50.85	50.85	50.85			50.85	50.85	N/A		54,040	27,480
04/01/06 TO 06/30/06	2	58.47	58.47	62.74	17.25	93.19	48.38	68.55	N/A		706,500	443,257
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07	2	81.23	81.23	82.26	11.13	98.74	72.19	90.27	N/A		193,000	158,767
04/01/07 TO 06/30/07	1	86.36	86.36	86.36			86.36	86.36	N/A		106,000	91,545
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07												
01/01/08 TO 03/31/08												
04/01/08 TO 06/30/08	6	46.22	47.95	43.63	16.13	109.89	35.18	61.25	35.18 to 61.25		218,115	95,168
____Study Years____	_____											
07/01/05 TO 06/30/06	3	50.85	55.93	62.30	13.22	89.77	48.38	68.55	N/A		489,013	304,665
07/01/06 TO 06/30/07	3	86.36	82.94	83.15	6.98	99.75	72.19	90.27	N/A		164,000	136,360
07/01/07 TO 06/30/08	6	46.22	47.95	43.63	16.13	109.89	35.18	61.25	35.18 to 61.25		218,115	95,168
____Calendar Yrs____	_____											
01/01/06 TO 12/31/06	3	50.85	55.93	62.30	13.22	89.77	48.38	68.55	N/A		489,013	304,665
01/01/07 TO 12/31/07	3	86.36	82.94	83.15	6.98	99.75	72.19	90.27	N/A		164,000	136,360
____ALL____	_____											
	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19		272,311	157,840

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
1471	1	90.27	90.27	90.27			90.27	90.27	N/A		215,000	194,085
1473	1	35.18	35.18	35.18			35.18	35.18	N/A		403,000	141,775
1477	3	68.55	67.22	66.89	19.27	100.49	46.74	86.36	N/A		432,533	289,306
1859	1	48.38	48.38	48.38			48.38	48.38	N/A		407,000	196,890
1861	1	45.70	45.70	45.70			45.70	45.70	N/A		340,520	155,605
1863	2	59.73	59.73	58.36	2.54	102.36	58.21	61.25	N/A		92,287	53,855
1865	3	50.85	54.55	54.78	20.71	99.57	40.60	72.19	N/A		140,013	76,700
____ALL____	_____											
	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19		272,311	157,840

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

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NUMBER of Sales:	12	MEDIAN:	55	COV:	29.99	95% Median C.I.:	45.70 to 72.19	(! : Derived)
TOTAL Sales Price:	3,335,735	WGT. MEAN:	58	STD:	17.60	95% Wgt. Mean C.I.:	45.58 to 70.34	(! : land+NAT=0)
TOTAL Adj.Sales Price:	3,267,735	MEAN:	59	AVG.ABS.DEV:	14.12	95% Mean C.I.:	47.51 to 69.87	
TOTAL Assessed Value:	1,894,085							
AVG. Adj. Sales Price:	272,311	COD:	25.88	MAX Sales Ratio:	90.27			
AVG. Assessed Value:	157,840	PRD:	101.25	MIN Sales Ratio:	35.18			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	8	59.73	61.87	60.16	24.68	102.83	35.18	90.27	35.18 to 90.27	313,396	188,547
2	4	48.28	52.34	50.71	19.03	103.20	40.60	72.19	N/A	190,140	96,426
____ALL____											
	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19	272,311	157,840

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	61.25	61.25	64.26			61.25	61.25	N/A	4,575	2,940
2	11	50.85	58.46	57.95	28.42	100.87	35.18	90.27	40.60 to 86.36	296,650	171,922
____ALL____											
	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19	272,311	157,840

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	9	58.21	58.09	59.12	22.89	98.25	35.18	90.27	40.60 to 72.19	285,459	168,766
45-0137	2	66.55	66.55	61.14	29.77	108.84	46.74	86.36	N/A	145,800	89,147
88-0005	1	48.38	48.38	48.38			48.38	48.38	N/A	407,000	196,890
92-0045											
NonValid School											
____ALL____											
	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19	272,311	157,840

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	61.25	61.25	64.26			61.25	61.25	N/A	4,575	2,940
50.01 TO 100.00	2	45.73	45.73	42.82	11.21	106.77	40.60	50.85	N/A	124,520	53,325
180.01 TO 330.00	3	48.38	60.49	53.71	27.30	112.64	46.74	86.36	N/A	232,866	125,061
330.01 TO 650.00	5	58.21	60.31	54.96	28.03	109.74	35.18	90.27	N/A	261,904	143,937
650.01 +	1	68.55	68.55	68.55			68.55	68.55	N/A	1,006,000	689,625
____ALL____											
	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19	272,311	157,840

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	9	61.25	64.46	65.24	21.02	98.80	45.70	90.27	46.74 to 86.36	251,415	164,027
GRASS-N/A	1	35.18	35.18	35.18			35.18	35.18	N/A	403,000	141,775
IRRGTD-N/A	2	44.49	44.49	45.86	8.74	97.02	40.60	48.38	N/A	301,000	138,030
____ALL____											
	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19	272,311	157,840

PAD 2009 Preliminary Statistics

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State Stat Run

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AVG. Assessed Value:	157,840	PRD:	101.25	MIN Sales Ratio:	35.18			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	10	59.73	61.53	60.70	23.76	101.37	35.18	90.27	45.70 to 86.36	266,573	161,802
IRRGTD	1	40.60	40.60	40.60			40.60	40.60	N/A	195,000	79,170
IRRGTD-N/A	1	48.38	48.38	48.38			48.38	48.38	N/A	407,000	196,890
ALL	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19	272,311	157,840

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	10	59.73	61.53	60.70	23.76	101.37	35.18	90.27	45.70 to 86.36	266,573	161,802
IRRGTD	2	44.49	44.49	45.86	8.74	97.02	40.60	48.38	N/A	301,000	138,030
ALL	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19	272,311	157,840

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	61.25	61.25	64.26			61.25	61.25	N/A	4,575	2,940
Total \$											
1 TO 9999	1	61.25	61.25	64.26			61.25	61.25	N/A	4,575	2,940
30000 TO 59999	1	50.85	50.85	50.85			50.85	50.85	N/A	54,040	27,480
100000 TO 149999	1	86.36	86.36	86.36			86.36	86.36	N/A	106,000	91,545
150000 TO 249999	5	58.21	61.60	62.14	25.81	99.13	40.60	90.27	N/A	189,320	117,645
250000 TO 499999	3	45.70	43.09	42.96	9.63	100.29	35.18	48.38	N/A	383,506	164,756
500000 +	1	68.55	68.55	68.55			68.55	68.55	N/A	1,006,000	689,625
ALL	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19	272,311	157,840

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	61.25	61.25	64.26			61.25	61.25	N/A	4,575	2,940
Total \$											
1 TO 9999	1	61.25	61.25	64.26			61.25	61.25	N/A	4,575	2,940
10000 TO 29999	1	50.85	50.85	50.85			50.85	50.85	N/A	54,040	27,480
60000 TO 99999	3	46.74	57.90	52.91	32.63	109.43	40.60	86.36	N/A	162,200	85,821
100000 TO 149999	3	58.21	55.19	49.07	21.19	112.48	35.18	72.19	N/A	251,333	123,331
150000 TO 249999	3	48.38	61.45	56.79	30.71	108.21	45.70	90.27	N/A	320,840	182,193
500000 +	1	68.55	68.55	68.55			68.55	68.55	N/A	1,006,000	689,625
ALL	12	54.53	58.69	57.96	25.88	101.25	35.18	90.27	45.70 to 72.19	272,311	157,840

Garfield County 2009 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

Agricultural sales were reviewed through buyer/seller questionnaires and physical inspections of improvements. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. Current roster unimproved sales were plotted on a large soil map to assist market analysis and to review the currently used market areas.

Market analysis was completed on unimproved as well as minimally improved sales. An Excel spreadsheet is used for this purpose to reflect a “what if” assessed value on proposed new values.

Agricultural values were adjusted to reflect current market activity. A sub-class of the Conservation Reserve Program acres that sold are tracked and adjusted to its own market. Additionally, a sub-class of meadowland grass sales is followed and values adjusted as needed.

The annual permits and pick up work was completed timely.

The Assessment Staff spent most of 2008 using Agra-Data to re-measure all of Garfield County. All classes of agricultural land were rolled from Alpha Soil System to Numerical System per state mandate in Garfield County. Garfield County has completed the measurement of all parcels and data entry is completed.

2009 Assessment Survey for Garfield County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal Staff
2.	Valuation done by:
	Appraiser and assistant determine valuation, with the appraiser being responsible for the final value of the property.
3.	Pickup work done by whom:
	Appraisal Staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	Agricultural land is defined according to Neb. Rev. Stat. 77-1359
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	N/A
6.	If the income approach was used, what Capitalization Rate was used?
	N/A
7.	What is the date of the soil survey currently used?
	1983, however 100% of the 2008 soil conversion has been drawn in and will be fully implemented for 2009
8.	What date was the last countywide land use study completed?
	2004, however while working on the 2008 soil conversion using the AgriData program a land use study has also being completed.
a.	By what method? (Physical inspection, FSA maps, etc.)
	FSA maps through the AgriData program
b.	By whom?
	Office Staff

c.	What proportion is complete / implemented at this time?
	100% for 2009
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	2 Market Areas
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	The market areas are developed by topography and similar soil characteristics
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
a.	If yes, list.
	N/A
12.	In your opinion, what is the level of value of these groupings?
	Between sixty-nine and seventy-five percent
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
30	4	9	43

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	11	MEDIAN:	70	COV:	34.00	95% Median C.I.:	44.61 to 103.18	(!: Derived)
(AgLand) TOTAL Sales Price:	3,331,160	WGT. MEAN:	70	STD:	24.46	95% Wgt. Mean C.I.:	55.24 to 84.97	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,263,160	MEAN:	72	AVG.ABS.DEV:	19.47	95% Mean C.I.:	55.51 to 88.36	
(AgLand) TOTAL Assessed Value:	2,287,605							
AVG. Adj. Sales Price:	296,650	COD:	27.88	MAX Sales Ratio:	112.26			
AVG. Assessed Value:	207,964	PRD:	102.61	MIN Sales Ratio:	43.39			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	73.28	73.28	73.28			73.28	73.28	N/A	54,040	39,600
04/01/06 TO 06/30/06	2	67.66	67.66	73.03	18.73	92.64	54.98	80.33	N/A	706,500	515,950
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	2	107.72	107.72	108.24	4.21	99.52	103.18	112.26	N/A	193,000	208,900
04/01/07 TO 06/30/07	1	98.74	98.74	98.74			98.74	98.74	N/A	106,000	104,660
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	5	45.77	53.70	53.19	20.42	100.96	43.39	69.83	N/A	260,824	138,729
____Study Years____	_____										
07/01/05 TO 06/30/06	3	73.28	69.53	73.04	11.53	95.20	54.98	80.33	N/A	489,013	357,166
07/01/06 TO 06/30/07	3	103.18	104.73	106.19	4.37	98.62	98.74	112.26	N/A	164,000	174,153
07/01/07 TO 06/30/08	5	45.77	53.70	53.19	20.42	100.96	43.39	69.83	N/A	260,824	138,729
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	3	73.28	69.53	73.04	11.53	95.20	54.98	80.33	N/A	489,013	357,166
01/01/07 TO 12/31/07	3	103.18	104.73	106.19	4.37	98.62	98.74	112.26	N/A	164,000	174,153
____ALL____	_____										
	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18	296,650	207,964

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1471	1	112.26	112.26	112.26			112.26	112.26	N/A	215,000	241,355
1473	1	43.39	43.39	43.39			43.39	43.39	N/A	403,000	174,880
1477	3	80.33	74.56	76.73	22.46	97.18	44.61	98.74	N/A	432,533	331,870
1859	1	54.98	54.98	54.98			54.98	54.98	N/A	407,000	223,750
1861	1	64.90	64.90	64.90			64.90	64.90	N/A	340,520	221,010
1863	1	69.83	69.83	69.83			69.83	69.83	N/A	180,000	125,695
1865	3	73.28	74.08	72.68	26.11	101.92	45.77	103.18	N/A	140,013	101,768
____ALL____	_____										
	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18	296,650	207,964

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	11	MEDIAN:	70	COV:	34.00	95% Median C.I.:	44.61 to 103.18	(!: Derived)
(AgLand) TOTAL Sales Price:	3,331,160	WGT. MEAN:	70	STD:	24.46	95% Wgt. Mean C.I.:	55.24 to 84.97	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,263,160	MEAN:	72	AVG.ABS.DEV:	19.47	95% Mean C.I.:	55.51 to 88.36	
(AgLand) TOTAL Assessed Value:	2,287,605							
AVG. Adj. Sales Price:	296,650	COD:	27.88	MAX Sales Ratio:	112.26			
AVG. Assessed Value:	207,964	PRD:	102.61	MIN Sales Ratio:	43.39			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
1	7	69.83	72.02	70.38	30.35	102.33	43.39	112.26	43.39 to 112.26		357,514	251,612
2	4	69.09	71.78	69.20	23.81	103.73	45.77	103.18	N/A		190,140	131,578
____ALL____												
	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18		296,650	207,964

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
2	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18		296,650	207,964
____ALL____												
	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18		296,650	207,964

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)												
36-0100	8	71.56	74.12	73.17	25.36	101.30	43.39	112.26	43.39 to 112.26		320,570	234,549
45-0137	2	71.68	71.68	64.29	37.76	111.49	44.61	98.74	N/A		145,800	93,730
88-0005	1	54.98	54.98	54.98			54.98	54.98	N/A		407,000	223,750
92-0045												
NonValid School												
____ALL____												
	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18		296,650	207,964

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
50.01 TO 100.00	2	59.53	59.53	51.74	23.11	115.04	45.77	73.28	N/A		124,520	64,430
180.01 TO 330.00	3	54.98	66.11	58.86	32.82	112.31	44.61	98.74	N/A		232,866	137,070
330.01 TO 650.00	5	69.83	78.71	71.74	30.69	109.73	43.39	112.26	N/A		261,904	187,877
650.01 +	1	80.33	80.33	80.33			80.33	80.33	N/A		1,006,000	808,150
____ALL____												
	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18		296,650	207,964

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
GRASS	8	76.81	80.89	79.70	23.09	101.50	44.61	112.26	44.61 to 112.26		282,270	224,964
GRASS-N/A	1	43.39	43.39	43.39			43.39	43.39	N/A		403,000	174,880
IRRGTD-N/A	2	50.38	50.38	52.00	9.14	96.88	45.77	54.98	N/A		301,000	156,505
____ALL____												
	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18		296,650	207,964

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	11	MEDIAN:	70	COV:	34.00	95% Median C.I.:	44.61 to 103.18	(! : Derived)
(AgLand) TOTAL Sales Price:	3,331,160	WGT. MEAN:	70	STD:	24.46	95% Wgt. Mean C.I.:	55.24 to 84.97	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,263,160	MEAN:	72	AVG.ABS.DEV:	19.47	95% Mean C.I.:	55.51 to 88.36	
(AgLand) TOTAL Assessed Value:	2,287,605							
AVG. Adj. Sales Price:	296,650	COD:	27.88	MAX Sales Ratio:	112.26			
AVG. Assessed Value:	207,964	PRD:	102.61	MIN Sales Ratio:	43.39			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	9	73.28	76.72	74.20	26.05	103.40	43.39	112.26	44.61 to 103.18	295,684	219,399
IRRGTD	1	45.77	45.77	45.77			45.77	45.77	N/A	195,000	89,260
IRRGTD-N/A	1	54.98	54.98	54.98			54.98	54.98	N/A	407,000	223,750
ALL	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18	296,650	207,964

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	9	73.28	76.72	74.20	26.05	103.40	43.39	112.26	44.61 to 103.18	295,684	219,399
IRRGTD	2	50.38	50.38	52.00	9.14	96.88	45.77	54.98	N/A	301,000	156,505
ALL	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18	296,650	207,964

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	1	73.28	73.28	73.28			73.28	73.28	N/A	54,040	39,600
100000 TO 149999	1	98.74	98.74	98.74			98.74	98.74	N/A	106,000	104,660
150000 TO 249999	5	69.83	75.13	75.59	35.82	99.39	44.61	112.26	N/A	189,320	143,111
250000 TO 499999	3	54.98	54.42	53.86	13.04	101.05	43.39	64.90	N/A	383,506	206,546
500000 +	1	80.33	80.33	80.33			80.33	80.33	N/A	1,006,000	808,150
ALL	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18	296,650	207,964

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	1	73.28	73.28	73.28			73.28	73.28	N/A	54,040	39,600
60000 TO 99999	2	45.19	45.19	45.21	1.28	99.96	44.61	45.77	N/A	190,300	86,030
100000 TO 149999	2	84.29	84.29	80.54	17.15	104.65	69.83	98.74	N/A	143,000	115,177
150000 TO 249999	5	64.90	75.74	67.52	36.08	112.18	43.39	112.26	N/A	307,304	207,488
500000 +	1	80.33	80.33	80.33			80.33	80.33	N/A	1,006,000	808,150
ALL	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18	296,650	207,964

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	12	MEDIAN:	72	COV:	32.32	95% Median C.I.:	45.77 to 98.74	(!: Derived)
TOTAL Sales Price:	3,335,960	WGT. MEAN:	70	STD:	23.33	95% Wgt. Mean C.I.:	55.51 to 84.72	(!: land+NAT=0)
TOTAL Adj.Sales Price:	3,267,960	MEAN:	72	AVG.ABS.DEV:	18.28	95% Mean C.I.:	57.36 to 87.01	
TOTAL Assessed Value:	2,291,205							
AVG. Adj. Sales Price:	272,330	COD:	25.54	MAX Sales Ratio:	112.26			
AVG. Assessed Value:	190,933	PRD:	102.96	MIN Sales Ratio:	43.39			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	73.28	73.28	73.28			73.28	73.28	N/A	54,040	39,600
04/01/06 TO 06/30/06	2	67.66	67.66	73.03	18.73	92.64	54.98	80.33	N/A	706,500	515,950
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	2	107.72	107.72	108.24	4.21	99.52	103.18	112.26	N/A	193,000	208,900
04/01/07 TO 06/30/07	1	98.74	98.74	98.74			98.74	98.74	N/A	106,000	104,660
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	6	55.34	57.25	53.27	22.88	107.47	43.39	75.00	43.39 to 75.00	218,153	116,207
____Study Years____	_____										
07/01/05 TO 06/30/06	3	73.28	69.53	73.04	11.53	95.20	54.98	80.33	N/A	489,013	357,166
07/01/06 TO 06/30/07	3	103.18	104.73	106.19	4.37	98.62	98.74	112.26	N/A	164,000	174,153
07/01/07 TO 06/30/08	6	55.34	57.25	53.27	22.88	107.47	43.39	75.00	43.39 to 75.00	218,153	116,207
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	3	73.28	69.53	73.04	11.53	95.20	54.98	80.33	N/A	489,013	357,166
01/01/07 TO 12/31/07	3	103.18	104.73	106.19	4.37	98.62	98.74	112.26	N/A	164,000	174,153
____ALL____	_____										
	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1471	1	112.26	112.26	112.26			112.26	112.26	N/A	215,000	241,355
1473	1	43.39	43.39	43.39			43.39	43.39	N/A	403,000	174,880
1477	3	80.33	74.56	76.73	22.46	97.18	44.61	98.74	N/A	432,533	331,870
1859	1	54.98	54.98	54.98			54.98	54.98	N/A	407,000	223,750
1861	1	64.90	64.90	64.90			64.90	64.90	N/A	340,520	221,010
1863	2	72.41	72.41	69.96	3.57	103.50	69.83	75.00	N/A	92,400	64,647
1865	3	73.28	74.08	72.68	26.11	101.92	45.77	103.18	N/A	140,013	101,768
____ALL____	_____										
	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	12	MEDIAN:	72	COV:	32.32	95% Median C.I.:	45.77 to 98.74	(! : Derived)
TOTAL Sales Price:	3,335,960	WGT. MEAN:	70	STD:	23.33	95% Wgt. Mean C.I.:	55.51 to 84.72	(! : land+NAT=0)
TOTAL Adj.Sales Price:	3,267,960	MEAN:	72	AVG.ABS.DEV:	18.28	95% Mean C.I.:	57.36 to 87.01	
TOTAL Assessed Value:	2,291,205							
AVG. Adj. Sales Price:	272,330	COD:	25.54	MAX Sales Ratio:	112.26			
AVG. Assessed Value:	190,933	PRD:	102.96	MIN Sales Ratio:	43.39			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	8	72.41	72.39	70.39	26.50	102.85	43.39	112.26	43.39 to 112.26	313,425	220,611
2	4	69.09	71.78	69.20	23.81	103.73	45.77	103.18	N/A	190,140	131,578
____ALL____											
	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	75.00	75.00	75.00			75.00	75.00	N/A	4,800	3,600
2	11	69.83	71.93	70.10	27.88	102.61	43.39	112.26	44.61 to 103.18	296,650	207,964
____ALL____											
	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	9	73.28	74.22	73.17	22.27	101.43	43.39	112.26	45.77 to 103.18	285,484	208,888
45-0137	2	71.68	71.68	64.29	37.76	111.49	44.61	98.74	N/A	145,800	93,730
88-0005	1	54.98	54.98	54.98			54.98	54.98	N/A	407,000	223,750
92-0045											
NonValid School											
____ALL____											
	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	75.00	75.00	75.00			75.00	75.00	N/A	4,800	3,600
50.01 TO 100.00	2	59.53	59.53	51.74	23.11	115.04	45.77	73.28	N/A	124,520	64,430
180.01 TO 330.00	3	54.98	66.11	58.86	32.82	112.31	44.61	98.74	N/A	232,866	137,070
330.01 TO 650.00	5	69.83	78.71	71.74	30.69	109.73	43.39	112.26	N/A	261,904	187,877
650.01 +	1	80.33	80.33	80.33			80.33	80.33	N/A	1,006,000	808,150
____ALL____											
	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	9	75.00	80.24	79.69	21.02	100.69	44.61	112.26	64.90 to 103.18	251,440	200,368
GRASS-N/A	1	43.39	43.39	43.39			43.39	43.39	N/A	403,000	174,880
IRRGTD-N/A	2	50.38	50.38	52.00	9.14	96.88	45.77	54.98	N/A	301,000	156,505
____ALL____											
	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	12	MEDIAN:	72	COV:	32.32	95% Median C.I.:	45.77 to 98.74	(!: Derived)
TOTAL Sales Price:	3,335,960	WGT. MEAN:	70	STD:	23.33	95% Wgt. Mean C.I.:	55.51 to 84.72	(!: land+NAT=0)
TOTAL Adj.Sales Price:	3,267,960	MEAN:	72	AVG.ABS.DEV:	18.28	95% Mean C.I.:	57.36 to 87.01	
TOTAL Assessed Value:	2,291,205							
AVG. Adj. Sales Price:	272,330	COD:	25.54	MAX Sales Ratio:	112.26			
AVG. Assessed Value:	190,933	PRD:	102.96	MIN Sales Ratio:	43.39			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	10	74.14	76.55	74.20	23.40	103.17	43.39	112.26	44.61 to 103.18	266,596	197,819
IRRGTD	1	45.77	45.77	45.77			45.77	45.77	N/A	195,000	89,260
IRRGTD-N/A	1	54.98	54.98	54.98			54.98	54.98	N/A	407,000	223,750
ALL	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	10	74.14	76.55	74.20	23.40	103.17	43.39	112.26	44.61 to 103.18	266,596	197,819
IRRGTD	2	50.38	50.38	52.00	9.14	96.88	45.77	54.98	N/A	301,000	156,505
ALL	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	75.00	75.00	75.00			75.00	75.00	N/A	4,800	3,600
Total \$											
1 TO 9999	1	75.00	75.00	75.00			75.00	75.00	N/A	4,800	3,600
30000 TO 59999	1	73.28	73.28	73.28			73.28	73.28	N/A	54,040	39,600
100000 TO 149999	1	98.74	98.74	98.74			98.74	98.74	N/A	106,000	104,660
150000 TO 249999	5	69.83	75.13	75.59	35.82	99.39	44.61	112.26	N/A	189,320	143,111
250000 TO 499999	3	54.98	54.42	53.86	13.04	101.05	43.39	64.90	N/A	383,506	206,546
500000 +	1	80.33	80.33	80.33			80.33	80.33	N/A	1,006,000	808,150
ALL	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	75.00	75.00	75.00			75.00	75.00	N/A	4,800	3,600
Total \$											
1 TO 9999	1	75.00	75.00	75.00			75.00	75.00	N/A	4,800	3,600
30000 TO 59999	1	73.28	73.28	73.28			73.28	73.28	N/A	54,040	39,600
60000 TO 99999	2	45.19	45.19	45.21	1.28	99.96	44.61	45.77	N/A	190,300	86,030
100000 TO 149999	2	84.29	84.29	80.54	17.15	104.65	69.83	98.74	N/A	143,000	115,177
150000 TO 249999	5	64.90	75.74	67.52	36.08	112.18	43.39	112.26	N/A	307,304	207,488
500000 +	1	80.33	80.33	80.33			80.33	80.33	N/A	1,006,000	808,150
ALL	12	71.56	72.19	70.11	25.54	102.96	43.39	112.26	45.77 to 98.74	272,330	190,933

**2009 Correlation Section
for Garfield County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED:Based on the analysis in the proceeding tables, the opinion of the Division is that the level of value is within the acceptable range and it is best measured by the median measure of central tendency of the Minimal Non-Ag sample. The minimal non-ag statistics are unimproved sales along with sales where the non-agricultural assessed value calculated to be less than 5% of the adjusted sale price. With the small number of qualified agricultural sales in Garfield County for assessment year 2009 the appraiser chose to use all available sales to establish land values. The valuation methodology the County uses to analyze sales and determine a schedule of values assures the sold and unsold parcels are treated in a similar manner. The statistics confirm that the agricultural properties in the county are valued within the acceptable range.

**2009 Correlation Section
for Garfield County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2009	31	11	35.48
2008	45	20	44.44
2007	50	23	46.00
2006	49	29	59.18
2005	32	18	56.25

AGRICULTURAL UNIMPROVED: A review of Table II shows the total number of sales, the qualified number of sales and the percent used have all declined from the previous year. However, in reviewing the non-qualified sales roster for the agricultural class there is no indication of excessive trimming of the sample. The measurement of the class of property was done with all available arms' length sales.

Agricultural sales were reviewed through buyer/seller questionnaires and physical inspections of improvements. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales.

2009 Correlation Section
for Garfield County

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section
for Garfield County**

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio
Continued**

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	51	23.17	63	70
2008	72.33	2.67	74	72.6
2007	74	11.10	82	73
2006	71	6.78	76	76
2005	74	8.98	81	78

AGRICULTURAL UNIMPROVED: The Trended Preliminary Median Ratio and the R&O Median Ratio are showing a 7.01 percent difference rounded. The assessor was very aggressive in valuing agricultural land for 2009. The difference may be attributed to their being a larger percent in the assessed base than the sales file base.

2009 Correlation Section
for Garfield County

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section
for Garfield County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
20.45	2009	23.17
14.96	2008	2.67
20.04	2007	11.10
12.10	2006	6.78
8.92	2005	8.98

AGRICULTURAL UNIMPROVED: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.

2009 Correlation Section
for Garfield County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2009 Correlation Section
for Garfield County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	70	70	72

AGRICULTURAL UNIMPROVED: All three measures of central tendency are within the acceptable range, suggesting the level of value for this class of property is within the acceptable range.

**2009 Correlation Section
for Garfield County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	27.88	102.61
Difference	7.88	0.00

AGRICULTURAL UNIMPROVED: The price related differential is within the acceptable range while the coefficient of dispersion is above the range. The coefficient of dispersion does not support assessment uniformity, based on eleven qualified sales.

**2009 Correlation Section
for Garfield County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	11	11	0
Median	51	70	19
Wgt. Mean	58	70	12
Mean	58	72	14
COD	28.42	27.88	-0.54
PRD	100.87	102.61	1.74
Minimum	35.18	43.39	8.21
Maximum	90.27	112.26	21.99

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported for this class of property.

Total Real Property
Sum Lines 17, 25, & 30

Records : 2,551

Value : 193,011,245

Growth 2,408,425

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	39	157,930	3	99,860	13	136,170	55	393,960	
02. Res Improve Land	527	3,739,715	25	742,585	126	3,235,070	678	7,717,370	
03. Res Improvements	529	20,114,005	25	1,517,690	162	9,054,810	716	30,686,505	
04. Res Total	568	24,011,650	28	2,360,135	175	12,426,050	771	38,797,835	1,085,570
% of Res Total	73.67	61.89	3.63	6.08	22.70	32.03	30.22	20.10	45.07
05. Com UnImp Land	8	55,355	9	89,425	1	12,460	18	157,240	
06. Com Improve Land	91	683,625	4	38,055	16	296,820	111	1,018,500	
07. Com Improvements	93	4,102,020	7	215,625	16	816,075	116	5,133,720	
08. Com Total	101	4,841,000	16	343,105	17	1,125,355	134	6,309,460	276,315
% of Com Total	75.37	76.73	11.94	5.44	12.69	17.84	5.25	3.27	11.47
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	6	64,860	1	18,050	1	36,500	8	119,410	
11. Ind Improvements	6	279,610	1	182,290	1	238,200	8	700,100	
12. Ind Total	6	344,470	1	200,340	1	274,700	8	819,510	43,835
% of Ind Total	75.00	42.03	12.50	24.45	12.50	33.52	0.31	0.42	1.82
13. Rec UnImp Land	0	0	0	0	275	780,215	275	780,215	
14. Rec Improve Land	0	0	0	0	10	89,250	10	89,250	
15. Rec Improvements	0	0	0	0	33	432,525	33	432,525	
16. Rec Total	0	0	0	0	308	1,301,990	308	1,301,990	30,640
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	12.07	0.67	1.27
Res & Rec Total	568	24,011,650	28	2,360,135	483	13,728,040	1,079	40,099,825	1,116,210
% of Res & Rec Total	52.64	59.88	2.59	5.89	44.76	34.23	42.30	20.78	46.35
Com & Ind Total	107	5,185,470	17	543,445	18	1,400,055	142	7,128,970	320,150
% of Com & Ind Total	75.35	72.74	11.97	7.62	12.68	19.64	5.57	3.69	13.29
17. Taxable Total	675	29,197,120	45	2,903,580	501	15,128,095	1,221	47,228,795	1,436,360
% of Taxable Total	55.28	61.82	3.69	6.15	41.03	32.03	47.86	24.47	59.64

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	73	17	134	224

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	3	79,000	28	1,430,560	963	91,122,160	994	92,631,720
28. Ag-Improved Land	1	44,875	15	1,623,660	299	37,727,820	315	39,396,355
29. Ag Improvements	1	1,510	15	849,175	320	12,903,690	336	13,754,375
30. Ag Total							1,330	145,782,450

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	9	9.00	111,000	
33. HomeSite Improvements	0	0.00	0	10	9.00	552,435	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	4,300	15	78.80	162,520	
37. FarmSite Improvements	1	0.00	1,510	15	0.00	296,740	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	48.74	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	22,000	2	2.00	22,000	
32. HomeSite Improv Land	209	230.55	2,195,000	218	239.55	2,306,000	
33. HomeSite Improvements	208	219.55	9,208,850	218	228.55	9,761,285	972,065
34. HomeSite Total				220	241.55	12,089,285	
35. FarmSite UnImp Land	19	41.64	102,750	19	41.64	102,750	
36. FarmSite Improv Land	261	1,020.17	1,831,855	277	1,099.97	1,998,675	
37. FarmSite Improvements	303	0.00	3,694,840	319	0.00	3,993,090	0
38. FarmSite Total				338	1,141.61	6,094,515	
39. Road & Ditches	0	1,785.74	0	0	1,834.48	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				558	3,217.64	18,183,800	972,065

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,740.61	11.08%	1,827,645	16.13%	1,050.00
47. 2A1	101.60	0.65%	101,600	0.90%	1,000.00
48. 2A	3,677.97	23.41%	3,494,070	30.85%	950.00
49. 3A1	722.24	4.60%	650,015	5.74%	900.00
50. 3A	2,614.38	16.64%	2,235,295	19.73%	855.00
51. 4A1	5,222.37	33.23%	2,324,015	20.52%	445.01
52. 4A	1,635.20	10.41%	695,165	6.14%	425.13
53. Total	15,714.37	100.00%	11,327,805	100.00%	720.86
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	198.30	2.62%	104,145	3.34%	525.19
56. 2D1	31.00	0.41%	15,500	0.50%	500.00
57. 2D	3,472.45	45.81%	1,649,740	52.98%	475.09
58. 3D1	1,005.40	13.26%	427,395	13.72%	425.10
59. 3D	415.70	5.48%	155,935	5.01%	375.11
60. 4D1	1,702.95	22.47%	553,685	17.78%	325.13
61. 4D	753.93	9.95%	207,635	6.67%	275.40
62. Total	7,579.73	100.00%	3,114,035	100.00%	410.84
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	388.20	0.13%	180,525	0.18%	465.03
65. 2G1	88.20	0.03%	41,020	0.04%	465.08
66. 2G	6,628.72	2.16%	3,053,045	3.08%	460.58
67. 3G1	1,869.70	0.61%	814,090	0.82%	435.41
68. 3G	9,969.34	3.25%	3,828,250	3.86%	384.00
69. 4G1	77,276.33	25.16%	27,763,935	28.03%	359.28
70. 4G	210,959.91	68.68%	63,380,770	63.98%	300.44
71. Total	307,180.40	100.00%	99,061,635	100.00%	322.49
Irrigated Total	15,714.37	4.68%	11,327,805	9.93%	720.86
Dry Total	7,579.73	2.26%	3,114,035	2.73%	410.84
Grass Total	307,180.40	91.44%	99,061,635	86.85%	322.49
Waste	5,401.53	1.61%	550,085	0.48%	101.84
Other	47.70	0.01%	4,770	0.00%	100.00
Exempt	58.78	0.02%	0	0.00%	0.00
Market Area Total	335,923.73	100.00%	114,058,330	100.00%	339.54

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	3,318.48	75.22%	3,899,320	80.94%	1,175.03
47. 2A1	14.60	0.33%	16,940	0.35%	1,160.27
48. 2A	538.38	12.20%	613,745	12.74%	1,139.98
49. 3A1	47.20	1.07%	51,450	1.07%	1,090.04
50. 3A	19.30	0.44%	17,175	0.36%	889.90
51. 4A1	258.20	5.85%	122,680	2.55%	475.14
52. 4A	215.80	4.89%	96,030	1.99%	445.00
53. Total	4,411.96	100.00%	4,817,340	100.00%	1,091.88
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	336.81	27.77%	207,145	37.78%	615.02
56. 2D1	24.50	2.02%	14,095	2.57%	575.31
57. 2D	144.80	11.94%	77,480	14.13%	535.08
58. 3D1	19.70	1.62%	9,555	1.74%	485.03
59. 3D	5.50	0.45%	2,175	0.40%	395.45
60. 4D1	309.99	25.56%	120,895	22.05%	390.00
61. 4D	371.38	30.62%	117,005	21.34%	315.05
62. Total	1,212.68	100.00%	548,350	100.00%	452.18
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	328.83	2.09%	184,145	2.25%	560.00
65. 2G1	230.34	1.46%	126,685	1.55%	549.99
66. 2G	271.54	1.72%	146,640	1.79%	540.03
67. 3G1	81.40	0.52%	43,560	0.53%	535.14
68. 3G	27.34	0.17%	14,490	0.18%	529.99
69. 4G1	1,461.69	9.28%	777,900	9.52%	532.19
70. 4G	13,354.83	84.76%	6,877,770	84.17%	515.00
71. Total	15,755.97	100.00%	8,171,190	100.00%	518.61
Irrigated Total	4,411.96	20.60%	4,817,340	35.58%	1,091.88
Dry Total	1,212.68	5.66%	548,350	4.05%	452.18
Grass Total	15,755.97	73.57%	8,171,190	60.35%	518.61
Waste	34.40	0.16%	3,440	0.03%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	1.61	0.01%	0	0.00%	0.00
Market Area Total	21,415.01	100.00%	13,540,320	100.00%	632.28

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	96.67	113,085	2,230.80	2,306,940	17,798.86	13,725,120	20,126.33	16,145,145
77. Dry Land	5.11	3,110	214.04	91,680	8,573.26	3,567,595	8,792.41	3,662,385
78. Grass	6.04	3,380	895.18	378,720	322,035.15	106,850,725	322,936.37	107,232,825
79. Waste	0.00	0	33.60	3,360	5,402.33	550,165	5,435.93	553,525
80. Other	0.00	0	0.00	0	47.70	4,770	47.70	4,770
81. Exempt	0.00	0	1.61	0	58.78	0	60.39	0
82. Total	107.82	119,575	3,373.62	2,780,700	353,857.30	124,698,375	357,338.74	127,598,650

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	20,126.33	5.63%	16,145,145	12.65%	802.19
Dry Land	8,792.41	2.46%	3,662,385	2.87%	416.54
Grass	322,936.37	90.37%	107,232,825	84.04%	332.06
Waste	5,435.93	1.52%	553,525	0.43%	101.83
Other	47.70	0.01%	4,770	0.00%	100.00
Exempt	60.39	0.02%	0	0.00%	0.00
Total	357,338.74	100.00%	127,598,650	100.00%	357.08

2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

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	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	33,106,145	38,797,835	5,691,690	17.19%	1,085,570	13.91%
02. Recreational	1,182,660	1,301,990	119,330	10.09%	30,640	7.50%
03. Ag-Homesite Land, Ag-Res Dwelling	11,118,790	12,089,285	970,495	8.73%	972,065	-0.01%
04. Total Residential (sum lines 1-3)	45,407,595	52,189,110	6,781,515	14.93%	2,088,275	10.34%
05. Commercial	6,004,845	6,309,460	304,615	5.07%	276,315	0.47%
06. Industrial	792,000	819,510	27,510	3.47%	43,835	-2.06%
07. Ag-Farmsite Land, Outbuildings	5,911,355	6,094,515	183,160	3.10%	0	3.10%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	12,708,200	13,223,485	515,285	4.05%	320,150	1.54%
10. Total Non-Agland Real Property	58,115,795	65,412,595	7,296,800	12.56%	2,408,425	8.41%
11. Irrigated	14,721,705	16,145,145	1,423,440	9.67%		
12. Dryland	3,057,100	3,662,385	605,285	19.80%		
13. Grassland	84,315,955	107,232,825	22,916,870	27.18%		
14. Wasteland	1,497,220	553,525	-943,695	-63.03%		
15. Other Agland	0	4,770	4,770			
16. Total Agricultural Land	103,591,980	127,598,650	24,006,670	23.17%		
17. Total Value of all Real Property (Locally Assessed)	161,707,775	193,011,245	31,303,470	19.36%	2,408,425	17.87%

2008 Plan of Assessment for Garfield County
Assessment Years 2009 2010, and 2011
Date: June 15, 2008

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after any changes are made by either the appraiser or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of 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.” Neb. 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; and
- 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 Garfield County:

Per the 2008 County Abstract, Garfield County consists of 2,548 parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	775	30.42%	20.56%
Commercial	134	5.26%	3.71%
Industrial	8	.31%	.49%
Recreational	300	11.77%	.76%
Agricultural	1,331	52.24%	74.48%
Special Value	NA	NA%	NA%

Agricultural land - taxable acres: 357,404.17.

Other pertinent facts: 74.48% of the taxable base value in the county is agricultural and of that 87% consists primarily of grassland property.

Current Resources:

- A. Staff: Shared Assessment Manager, Assistant Manager, Assistant Appraiser, & Shared Appraiser.
- B. Cadastral Maps 1969/soil maps, land use maps, aerial photos.
- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.
- D. Department of Revenue, Property Assessment Division software is used for CAMA and Assessment Administration. Garfield does not have GIS.
- E. Web based – property record information access –July 2006.
- F. Agridata, Inc software to aid conversion from old soil symbols to new numeric symbols.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, check the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – Properties are reviewed and relisted as deemed necessary from a review of the sales and current statistics. These are on site inspections. The market areas

are reviewed annually and compared for equality between like classes of property as well as other classes. If necessary a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. The Liaison is always helpful in running extra stats if requested but generally we run this through the CAMA system. We often query to look for particular information that may be affecting the sales prices paid.

D. Approaches to Value

- 1) Market Approach; sales comparisons, - Similar properties are studied to determine if and what actions will be necessary for adjustments for the upcoming year.
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study - We are using the Department of Revenue, Property Assessment Division CAMA system and applying market depreciation. We are updating to the Marshall & Swift June – 2007 costing manual as new areas are revalued. The latest depreciation study varies by assessor location and property class.
 - 3) Income Approach; income and expense data collection/analysis from the market, - Gather income information as available for commercial properties. Rental income has been requested residential properties. The income approach generally is not used since income/expense data is not readily available.
 - 4) Land valuation studies, establish market areas, special value for agricultural land – We currently use a formula to calculate the amount paid for each subclass of property within the agricultural land class. Each sale is then transferred to an agricultural land worksheet in the excel program for each market area. These are then reviewed for comparability throughout the market area or if the market area boundaries need adjustments. Average price paid per acre for each class is then determined based on the price paid and the proper percentage applied for each subclass of the property. To reach our assessed value we then adjust to the 69%-75% level, striving to stay close to 72%. Taken into consideration is the number of acres sold within the market area for each subclass of property.
- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to valuation with the final valuation is determined based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions. – Sales assessment ratios are reviewed after final values are applied to the sales within all classes and subclasses

of properties and then applied to the entire population of properties within the subclasses and classes with the county. Finally a unit of comparison analysis is completed to insure uniformity with the class or sub-class.

- G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1st of each year. The appraisal staff is available to answer any questions or concerns from the taxpayers with support from the assessment staff as needed. We continue to review and improve our thoroughness and accuracy of all appraisal practices. We strive to be as available and knowledgeable about all aspects of the appraisal process to better serve our constituents.

Level of Value, Quality, and Uniformity for assessment year 2008:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	94	24.73	111.84
Commercial	N/A	N/A	N/A
Agricultural Land	72	9.44	99.10
Special Value Agland	NA	NA	NA

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2008 Reports & Opinions.

Assessment Actions planned for Assessment Year 2009:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agland: Review sales within the current study period for a use other than agricultural. If so determine value for re-capture purposes.

Assessment Actions Planned for Assessment Year 2010:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agland: Review sales within the current study period for a use other than agricultural. If so determine special value for re-capture purposes.

Assessment Actions Planned for Assessment Year 2011:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agland: Review sales within the current study period for a use other than agricultural. If so determine special value for re-capture purposes.

Other functions preformed by the assessor’s office, but not limited to:

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 357 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 108 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections – prepare tax list correction documents for county board approval.

11. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
12. TERC Appeals – appraiser prepares information and attends taxpayer appeal hearings before TERC, defend valuation.
13. TERC Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the TERC.
14. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the assessor certification requires 60 hours of approved continuing education every four years. Retention of the appraiser license requires 28 hours of continuing education every two years.

Conclusion: *Summarize current budget request & resources needed for the future to achieve assessment actions planned.*

The Assessment Office for Garfield County is budgeted through the Nebraska Department of Revenue, Property Assessment Division.

Respectfully submitted:

Assessment: CAROLYN SEKUTERA
ASSESSMENT MANAGER
GARFIELD COUNTY

Appraiser: Sharon Boucher
Appraiser
Garfield County

Copy distribution: Submit the plan to County Board of Equalization on or before July 31 of each year.

Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.

2009 Assessment Survey for Garfield County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	2 – Appraiser Assistant and Assessment Administrative Assistant
4.	Other part-time employees
	0
5.	Number of shared employees
	2 – The Appraiser and the Assessment Administrative Manager are shared between Garfield, Greeley and Sherman Counties.
6.	Assessor's requested budget for current fiscal year
	\$165,980.29
7.	Part of the budget that is dedicated to the computer system
	\$3,674.42
8.	Adopted budget, or granted budget if different from above
	Same as above
9.	Amount of the total budget set aside for appraisal work
	\$91,202.30
10.	Amount of the total budget set aside for education/workshops
	\$0
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$0
12.	Other miscellaneous funds
	\$0
13.	Total budget
	\$165,980.29
a.	Was any of last year's budget not used:
	No

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan

2.	CAMA software
	Terra Scan
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	N/A
7.	Personal Property software:
	Terra Scan

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services
	None
2.	Other services
	None

Certification

This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Garfield County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts