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## 2014 Commission Summary for Garden County

### Residential Real Property - Current

Number of Sales	54	Median	96.97
Total Sales Price	\$2,622,799	Mean	104.29
Total Adj. Sales Price	\$2,621,299	Wgt. Mean	99.02
Total Assessed Value	\$2,595,689	Average Assessed Value of the Base	\$40,580
Avg. Adj. Sales Price	\$48,543	Avg. Assessed Value	\$48,068

### Confidence Interval - Current

95% Median C.I	94.96 to 99.87
95% Wgt. Mean C.I	95.69 to 102.36
95% Mean C.I	97.66 to 110.92
% of Value of the Class of all Real Property Value in the	8.91
% of Records Sold in the Study Period	5.50
% of Value Sold in the Study Period	6.51

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	53	94	94.41
2012	39	98	97.56
2011	35	99	99
2010	57	98	98

## 2014 Commission Summary for Garden County

### Commercial Real Property - Current

Number of Sales	7	Median	94.08
Total Sales Price	\$153,500	Mean	99.35
Total Adj. Sales Price	\$158,500	Wgt. Mean	98.42
Total Assessed Value	\$155,993	Average Assessed Value of the Base	\$42,786
Avg. Adj. Sales Price	\$22,643	Avg. Assessed Value	\$22,285

### Confidence Interval - Current

95% Median C.I	84.72 to 125.12
95% Wgt. Mean C.I	79.37 to 117.47
95% Mean C.I	84.98 to 113.72
% of Value of the Class of all Real Property Value in the County	1.61
% of Records Sold in the Study Period	4.17
% of Value Sold in the Study Period	2.17

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	9		98.74
2012	11		99.80
2011	20	100	100
2010	20	99	99



## 2014 Opinions of the Property Tax Administrator for Garden County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2014.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Garden County**

In late 2012 and spring of 2013, GIS Workshop was hired to take aerial photos of all rural improvements in Garden County. The rest of 2013 was spent printing and comparing the new photos with the old photos to determine if there had been changes: new construction, buildings removed or altered, etc. Several new outbuildings were picked up, along with a new house constructed in 2013. While land owners are supposed to file zoning permits and/or Information Statements for new construction, they occasionally fail to do so. We also found many changes to old outbuildings such as new roofs, siding, etc. While many of these changes were quite minor, each rural improvement with such changes was inspected on-site, measured, etc. to get current information. These, along with other pickup work, consisting of approximately 530 parcels were repriced and updated. Homesite and Farmsite acres were updated accordingly.

Also, in 2013 Appraiser Susan Lore was hired to help create new residential depreciation tables for 2014; these were applied to every residential property in Garden County. Residential Economic depreciation was set at 15% countywide, and physical depreciation figures were derived from the market. We had been using an older version of Marshall & Swift pricing for residential properties. In 2013 we converted to 2012 pricing, so all improvements on every residential property were updated with new and current Replacement Costs and new depreciation tables.

Doing the above projects completed a large part of the six year assessment cycle for all rural residences. We are now in the process of sending detailed questionnaires to all rural home owners to get current information on the interiors of each house (i.e. remodeling, floor coverings, etc.) When these are returned we will update all interior components, and thereby complete the six year cycle for all rural residential properties.

Sales and statistical information for the appropriate two-year sales period were reviewed. Questionnaires from buyers and other information were reviewed and the sales information updated. We had a total of fifty four qualified residential sales; fifteen in Lewellen, two in Lisco, twenty seven in Oshkosh and ten rural residential properties. Performing the above mentioned projects, with new depreciation tables, brought statistics in all four market areas to appropriate ranges.



## 2014 Residential Assessment Survey for Garden County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	Assessor, staff, and on a short-term basis 1 part-time lister as needed.																						
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																						
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## **2014 Residential Correlation Section for Garden County**

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### **County Overview**

Garden County is primarily an agricultural county with a total countywide population of approximately 2060. The residential market is influenced by Oshkosh which is located along the North Platte River and has a population of approximately 884. Oshkosh is also the county seat and the main provider for most job opportunities and services in the area. The rural towns of Lewellen (pop. 224) and Lisco (unincorporated) are smaller with fewer services but may have some influence with those seeking recreational opportunities along the North Platte River. Lewellen may also draw some interest because of its proximity to Lake McConaughy to the east in Keith County.

### **Description of Analysis**

There are 54 qualified sales in the residential sample. Four valuation groupings have been identified with differing market influences but all are still supported by the strong agricultural background of the area. Three of the four Valuation Groupings have sufficient sales to demonstrate reliable measures of central tendency and the qualitative measures are reflective of the assessment actions which entailed converting to an updated MIPS CAMA program and implementing new costing to the Marshall & Swift December 2012 cost index and applying new depreciation tables that were built from the market.

Garden County continues to meet the goals as established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six-year cyclical process of parcels throughout the county.

### **Sales Qualification**

Garden County has a consistent procedure that is utilized for residential sales verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County notes section to substantiate the reason for the exclusion from the qualified sales sample. There is no evidence of excessive trimming in the file.

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

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Garden County was selected for review in 2012. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the residential properties are being treated in a uniform and proportionate manner.

## **2014 Residential Correlation Section for Garden County**

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The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Garden County. Substratum with sufficient sales will also demonstrate acceptable measures of central tendency and are supported by the qualitative measures which are reflective of the assessment actions.

### **Level of Value**

Based on all available information, the level of value of the residential property in Garden County is 97%.



## **2014 Commercial Assessment Actions for Garden County**

Garden County's commercial sales and statistical information were reviewed. There have been seven qualified sales in the three-year sales period. These consisted of a variety of occupancy codes and low dollars sales. The median is within the required range. With the exception of pickup work no other changes were made to the commercial properties.

## 2014 Commercial Assessment Survey for Garden County

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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	The cost approach will carry the most weight and the sales will be used in the development of the depreciation. There is not sufficient data to put any reliance on the income approach.																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	A contracted appraiser will be hired to assist in the proper valuation of a property considered to be a unique commercial property.																							
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	Working with a credentialed appraiser to establish new depreciation tables from the market.																							
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## **2014 Commercial Correlation Section for Garden County**

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### **County Overview**

The commercial market in Garden County is not strong, Oshkosh is the main source of jobs, goods and services, Lewellen and Lisco with smaller populations have less to offer. A major employer is the Cabela's, Inc. Distribution Center; it is located on the east edge of Oshkosh and employs approximately 80 people. But most businesses are trying to maintain, a few new businesses may open, and others will be sold and never re-opened or used for storage. Lewellen, Lisco and Oshkosh are all located along highway 26 and supported by the strong agricultural market.

### **Description of Analysis**

The commercial parcels in Garden County are represented by 41 different occupancy codes; 51% of the parcels are in offices, retail, storage warehouses and service repair garages. There have been only seven commercial sales during this study period, the sample is considered unrepresentative of the population as a whole.

Garden County continues to meet the goals established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six-year review process.

### **Sales Qualification**

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

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

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Garden County was selected for review in 2012. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

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



## **2014 Commercial Correlation Section for Garden County**

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### **Level of Value**

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



## **2014 Agricultural Assessment Actions for Garden County**

The 2014 Garden County agricultural land valuations were determined by using the compilation and statistics received from the PAT of all in-county agricultural sales deemed qualified in the required three-year sales period, the number of acres in each classification of land that sold, and the median market value of each classification (at approximately 75%). Because the sales do not indicate any specific market areas, the value for each class (i.e. 3G1, 3G, etc.) will remain the same per class throughout the county. We were also required to use twenty two sales from other counties to set our values.

Preliminary stats on the fifty nine arm's length sales of agricultural land in Garden County showed that our grass, dry land and irrigated land values were all below the acceptable level of assessment for agricultural land. Therefore, using the stats from our sales, and the other counties, values of irrigated land were increased from 22% to 32% per classification; dry land values 28% to 36% and grass values 10% to 17%.

All agricultural pickup work was also completed. This included any new pivots or other use changes discovered from aerials, from new pivots being reported on personal property, and various other methods.

## 2014 Agricultural Assessment Survey for Garden County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Assessor and staff.				
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> <tr> <td style="text-align: center;">0</td><td>Garden County is homogeneous in geographic and soil characteristics; the county is approximately eighty-four percent grass land. The remaining land is approximately ten-percent dry, four-percent irrigated and two-percent waste/water.</td></tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	0	Garden County is homogeneous in geographic and soil characteristics; the county is approximately eighty-four percent grass land. The remaining land is approximately ten-percent dry, four-percent irrigated and two-percent waste/water.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
0	Garden County is homogeneous in geographic and soil characteristics; the county is approximately eighty-four percent grass land. The remaining land is approximately ten-percent dry, four-percent irrigated and two-percent waste/water.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	Each year the agricultural sales are plotted on a geocode map of the county to determine if there is a potential need for market areas. The sales do not indicate a benefit for different areas.				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	<p>Agricultural – the parcel will be used primarily for agricultural purpose.</p> <p>Residential – the primary use will be for residential living.</p> <p>Recreational – blinds will be present and agricultural uses such as grazing may occur, but it is believed the primary use of the acres with blinds would have to be recreational, (each blind = 1 acre recreational).</p>				
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>				
	Yes - differences have not been recognized from the market.				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	In each three year sales period, we generally have a very small number of land sales along the North Platte River, these sales are primarily for recreational purposes (goose hunting, etc.). Most of the land along the river however, is used for agricultural purposes. In an attempt to fairly and accurately value this land, we have implemented Special Valuation in Garden County. Taxpayers who own land near the river, with adjoining accretion and river acres, file a Form 456 (Special Valuation Application). As a rule of thumb, the land owners that have hunting blinds but that also use the land for agricultural purposes (usually cattle grazing) have completed these forms by considering each blind to be one acre of recreational land, and the rest as agricultural land. The acres with blinds are then valued as recreational at 100% of market per sales. The remaining land is valued as agricultural, if used as such, and is based on approximately 75% of market.				
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>				
	Yes – as previously described.				
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>				
	Not applicable.				

## Garden County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Garden	1	N/A	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475
Sheridan	1	#DIV/0!	1,350	1,300	1,200	1,195	1,185	1,175	1,150	1,244
Grant	1	N/A	N/A	N/A	N/A	N/A	1,250	1,250	1,250	1,250
Arthur	1	N/A	N/A	1,475	N/A	1,475	1,475	1,475	1,475	1,475
Keith	1	N/A	1,679	N/A	1,680	1,680	1,680	1,680	1,680	1,680
Deuel	1	N/A	1,675	1,555	1,555	1,555	1,555	1,550	1,200	1,578
Cheyenne	3	N/A	1,935	1,925	1,920	1,920	1,850	1,655	1,650	1,909
Morrill	2	N/A	1,525	1,525	1,525	N/A	1,525	1,525	1,525	1,525
Morrill	3	N/A	2,300	2,300	2,300	2,195	2,195	2,195	2,195	2,251
Morrill	4	N/A	2,250	2,250	2,246	1,895	1,895	1,753	1,542	1,938

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Garden	1	N/A	730	730	650	650	600	500	500	684
Sheridan	1	#DIV/0!	550	525	500	490	465	455	450	497
Grant	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Arthur	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Keith	1	N/A	500	N/A	500	480	480	480	480	486
Deuel	1	N/A	745	745	640	635	405	405	405	665
Cheyenne	3	N/A	650	645	555	550	525	474	445	621
Morrill	2	N/A	435	N/A	400	N/A	385	385	385	396
Morrill	3	N/A	455	455	410	410	410	410	410	420
Morrill	4	N/A	530	530	530	N/A	470	470	470	479

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Garden	1	N/A	378	270	302	278	287	264	260	263
Sheridan	1	#DIV/0!	375	375	365	355	355	290	260	290
Grant	1	N/A	N/A	N/A	N/A	N/A	260	260	260	260
Arthur	1	N/A	N/A	265	N/A	265	265	265	265	265
Keith	1	N/A	360	N/A	303	302	286	269	266	268
Deuel	1	N/A	255	256	246	245	241	240	240	243
Cheyenne	3	N/A	394	371	380	381	359	359	225	318
Morrill	2	N/A	255	255	255	N/A	255	255	255	255
Morrill	3	N/A	325	300	275	255	255	255	255	258
Morrill	4	N/A	400	400	400	350	350	350	355	356

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

Janet L. Shaul  
Garden County Assessor  
P O Box 350  
Oshkosh, NE 69154

308-772-4464

[gcasr1@embarqmail.com](mailto:gcasr1@embarqmail.com)

Ruth Sorensen  
February 27, 2014  
Property Tax Administrator  
DOR, Property Assessment Division  
P O Box 98919  
Lincoln NE 68509-8919

Dear Ms Sorensen;

Below is information regarding the procedures and methodologies used in Garden County to implement special valuation on qualified parcels of agricultural and horticultural land (per PAT Regulation 11-005.04).

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

The 2014 Garden County ag land valuations are being determined by using the compilation and statistics received from the PAT of all ag sales deemed qualified in the required three-year sales period, the number of acres in each classification of land that sold, and the median market value of each classification (at approximately 75%). Because the sales do not indicate any specific market areas, the value for each class (i.e. 3G1, 3G, etc.) will remain the same per class throughout the county.

We have now completed the project of putting in place a GIS system, with much more accurate survey information. In the past, the method used for acre count, etc. was based on the original survey of the county done in the late 1800s; at that time every section was assumed to have 640 acres, with the exception of the sections on the north and west of each township. With the more accurate GIS system, the number of acres in most sections has been corrected; some have many more acres and others less. The new section definitions also agree with FSA and NRCS records.

The acceptable level of assessment for agricultural land is from 69% to 75%. Garden County ag sales in the three-year sales period show an overall median of 62%. Under the 95% majority land use, sixteen grass sales showed a median of 64%, eight dryland sales had a median of 56% and three irrigated sales had a median of 45%. Therefore, the values of all three classes of ag land will be raised to be within the acceptable range of values.

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

One big change implemented in 2012 and thereafter for agricultural land was the assessment of land along the river. In the past, a set number of accretion acres have been assessed to each property owner. In 2010 the County Board passed a resolution in which the owners of deeded land along the river will be assessed on the land, accretion and water to the thread (center) of the

main channel of the North Platte River. It is now assessed per soil type and use, the same as all other ag land. For the purposes of determining the party obligated for the real estate taxes on accretion land, the county determined that the riparian rule shall apply that when the North Platte River runs between two deeded landowners (patented property), each owner owns from his or her parcel to the center of the river's main channel. Deeds recorded on these sales include all land "accreted thereto," to the thread of the main channel.

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

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

Sincerely,

Janet L. Shaul  
Garden County Assessor

## **2014 Agricultural Correlation Section for Garden County**

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### **County Overview**

Garden County is on the western edge of the Nebraska Sand Hills. Crescent Lake National Wildlife Refuge (protected in 1931), covers approximately 45,800 acres of this county, it is the largest protected continuous sand-dunes in the United States. The Sand Hill soils are predominantly of the Valentine series. Much of this land is in large ranches with native grasses covering the hills and dry valleys, areas along streams and in sub irrigated valleys are used for hay, and there is some sprinkler irrigation. The North Platte River flows across the southern part of the county, in this area the Loamy soils are better suited for crop production; most of the dry and irrigated cropland is here. The economy of the county relies heavily on the production of crops and livestock.

Garden County is part of the North Platte Natural Resource District. In western Nebraska ground water is greatly dependent on a series of canals, tributaries, and seasonal irrigation run-off, which recharge the Ogallala aquifer. In 2001 a moratorium on new water well drilling was put into effect.

### **Description of Analysis**

A review of the agricultural sales over the three year study period indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause Garden County to be compared to a different time standard than others as the first year of the study period is over-represented in comparison to the second and third years. Sales were sought from comparable areas surrounding Garden County with similar soils and physical characteristics. The sample was expanded and the statistical sampling of 59 sales was considered proportionately distributed and representative of the land uses that exist within the county.

The assessment actions for Garden County reflect the general economic conditions; the values were increased in all land capability groupings for all three classes of agricultural land (grass, dry and irrigated).

### **Sales Qualification**

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. The assessor has a very thorough documentation process. Measurement is done utilizing all available information is utilized and there is no evidence of excessive trimming in the file.



## **2014 Agricultural Correlation Section for Garden County**

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

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that the values are acceptable; because the county is almost purely grassland the 95% MLU median of grassland is considered to be the best indicator of the level of value for the county.

### **Level of Value**

Based on all available information; the level of value of the agricultural land in Garden County is determined to be 70% of market value.



**35 Garden**  
**RESIDENTIAL**
**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 54  
 Total Sales Price : 2,622,799  
 Total Adj. Sales Price : 2,621,299  
 Total Assessed Value : 2,595,689  
 Avg. Adj. Sales Price : 48,543  
 Avg. Assessed Value : 48,068

MEDIAN : 97  
 WGT. MEAN : 99  
 MEAN : 104  
 COD : 14.17  
 PRD : 105.32

COV : 23.82  
 STD : 24.84  
 Avg. Abs. Dev : 13.74  
 MAX Sales Ratio : 219.40  
 MIN Sales Ratio : 58.63

95% Median C.I. : 94.96 to 99.87  
 95% Wgt. Mean C.I. : 95.69 to 102.36  
 95% Mean C.I. : 97.66 to 110.92

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	6	96.82	96.26	99.31	04.72	96.93	85.35	104.72	85.35 to 104.72	68,833	68,356
01-JAN-12 To 31-MAR-12	12	99.06	101.04	99.48	15.92	101.57	58.63	136.47	88.59 to 122.18	47,396	47,148
01-APR-12 To 30-JUN-12	8	96.29	99.14	98.82	06.32	100.32	89.20	110.57	89.20 to 110.57	47,063	46,505
01-JUL-12 To 30-SEP-12	4	131.60	130.08	106.42	30.30	122.23	84.99	172.12	N/A	42,065	44,766
01-OCT-12 To 31-DEC-12	6	92.46	95.69	92.83	11.22	103.08	82.14	123.44	82.14 to 123.44	60,167	55,855
01-JAN-13 To 31-MAR-13	5	100.50	110.91	104.36	11.97	106.28	98.04	131.15	N/A	31,098	32,455
01-APR-13 To 30-JUN-13	7	97.01	116.34	99.06	23.26	117.44	90.40	219.40	90.40 to 219.40	47,500	47,052
01-JUL-13 To 30-SEP-13	6	95.59	97.55	98.42	03.72	99.12	93.45	107.26	93.45 to 107.26	40,967	40,318
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	30	96.89	103.45	100.03	14.62	103.42	58.63	172.12	94.67 to 104.72	50,884	50,901
01-OCT-12 To 30-SEP-13	24	97.14	105.35	97.61	13.59	107.93	82.14	219.40	93.54 to 100.50	45,616	44,528
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	30	96.29	103.33	98.47	16.06	104.94	58.63	172.12	92.61 to 104.91	49,150	48,400
<u>ALL</u>	54	96.97	104.29	99.02	14.17	105.32	58.63	219.40	94.96 to 99.87	48,543	48,068

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	27	97.01	108.00	101.52	16.66	106.38	58.63	219.40	94.98 to 107.26	46,996	47,709
02	15	97.27	104.52	98.53	13.13	106.08	83.85	167.78	92.61 to 99.82	31,867	31,398
03	2	99.59	99.59	105.68	09.03	94.24	90.60	108.58	N/A	15,500	16,380
04	10	92.68	94.88	95.31	09.88	99.55	82.14	111.02	82.44 to 110.57	84,340	80,382
<u>ALL</u>	54	96.97	104.29	99.02	14.17	105.32	58.63	219.40	94.96 to 99.87	48,543	48,068

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	54	96.97	104.29	99.02	14.17	105.32	58.63	219.40	94.96 to 99.87	48,543	48,068
06											
07											
<u>ALL</u>	54	96.97	104.29	99.02	14.17	105.32	58.63	219.40	94.96 to 99.87	48,543	48,068

**35 Garden**  
**RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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 MEAN : 104  
 COD : 14.17  
 PRD : 105.32

COV : 23.82  
 STD : 24.84  
 Avg. Abs. Dev : 13.74  
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 MIN Sales Ratio : 58.63

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 95% Wgt. Mean C.I. : 95.69 to 102.36  
 95% Mean C.I. : 97.66 to 110.92

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	8	115.13	127.91	126.16	31.09	101.39	85.35	219.40	85.35 to 219.40	8,813	11,118
Less Than 30,000	21	99.10	114.23	110.60	25.35	103.28	58.63	219.40	93.45 to 127.41	17,814	19,703
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	54	96.97	104.29	99.02	14.17	105.32	58.63	219.40	94.96 to 99.87	48,543	48,068
Greater Than 14,999	46	96.89	100.18	98.27	10.12	101.94	58.63	172.12	94.93 to 99.87	55,452	54,494
Greater Than 29,999	33	96.86	97.97	97.10	06.57	100.90	82.14	123.44	94.77 to 99.82	68,097	66,119
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	8	115.13	127.91	126.16	31.09	101.39	85.35	219.40	85.35 to 219.40	8,813	11,118
15,000 TO 29,999	13	98.04	105.81	106.99	18.84	98.90	58.63	172.12	92.55 to 125.94	23,354	24,987
30,000 TO 59,999	14	97.97	100.84	100.98	07.25	99.86	83.85	123.44	94.41 to 107.26	40,236	40,629
60,000 TO 99,999	14	95.34	96.52	96.14	05.13	100.40	88.59	111.02	89.98 to 99.87	74,279	71,412
100,000 TO 149,999	4	90.96	91.31	91.87	08.52	99.39	82.14	101.19	N/A	118,750	109,091
150,000 TO 249,999	1	104.72	104.72	104.72	00.00	100.00	104.72	104.72	N/A	169,000	176,985
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	54	96.97	104.29	99.02	14.17	105.32	58.63	219.40	94.96 to 99.87	48,543	48,068

**35 Garden**  
**COMMERCIAL**
**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 7  
 Total Sales Price : 153,500  
 Total Adj. Sales Price : 158,500  
 Total Assessed Value : 155,993  
 Avg. Adj. Sales Price : 22,643  
 Avg. Assessed Value : 22,285

MEDIAN : 94  
 WGT. MEAN : 98  
 MEAN : 99  
 COD : 11.28  
 PRD : 100.94

COV : 15.64  
 STD : 15.54  
 Avg. Abs. Dev : 10.61  
 MAX Sales Ratio : 125.12  
 MIN Sales Ratio : 84.72

95% Median C.I. : 84.72 to 125.12  
 95% Wgt. Mean C.I. : 79.37 to 117.47  
 95% Mean C.I. : 84.98 to 113.72

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	1	94.08	94.08	94.08	00.00	100.00	94.08	94.08	N/A	35,000	32,929
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	116.56	116.56	116.56	00.00	100.00	116.56	116.56	N/A	9,000	10,490
01-JUL-11 To 30-SEP-11	1	93.85	93.85	93.85	00.00	100.00	93.85	93.85	N/A	10,000	9,385
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	125.12	125.12	125.12	00.00	100.00	125.12	125.12	N/A	32,000	40,038
01-APR-12 To 30-JUN-12	1	84.72	84.72	84.72	00.00	100.00	84.72	84.72	N/A	52,500	44,477
01-JUL-12 To 30-SEP-12	1	96.17	96.17	96.17	00.00	100.00	96.17	96.17	N/A	15,000	14,425
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	84.98	84.98	84.98	00.00	100.00	84.98	84.98	N/A	5,000	4,249
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	3	94.08	101.50	97.79	08.05	103.79	93.85	116.56	N/A	18,000	17,601
01-OCT-11 To 30-SEP-12	3	96.17	102.00	99.44	14.01	102.57	84.72	125.12	N/A	33,167	32,980
01-OCT-12 To 30-SEP-13	1	84.98	84.98	84.98	00.00	100.00	84.98	84.98	N/A	5,000	4,249
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	2	105.21	105.21	104.61	10.80	100.57	93.85	116.56	N/A	9,500	9,938
01-JAN-12 To 31-DEC-12	3	96.17	102.00	99.44	14.01	102.57	84.72	125.12	N/A	33,167	32,980
<u>ALL</u>	7	94.08	99.35	98.42	11.28	100.94	84.72	125.12	84.72 to 125.12	22,643	22,285

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	3	116.56	108.80	101.61	11.56	107.08	84.72	125.12	N/A	31,167	31,668
02	3	93.85	91.67	93.53	03.97	98.01	84.98	96.17	N/A	10,000	9,353
04	1	94.08	94.08	94.08	00.00	100.00	94.08	94.08	N/A	35,000	32,929
<u>ALL</u>	7	94.08	99.35	98.42	11.28	100.94	84.72	125.12	84.72 to 125.12	22,643	22,285

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	84.72	84.72	84.72	00.00	100.00	84.72	84.72	N/A	52,500	44,477
03	6	95.13	101.79	105.20	11.37	96.76	84.98	125.12	84.98 to 125.12	17,667	18,586
04											
<u>ALL</u>	7	94.08	99.35	98.42	11.28	100.94	84.72	125.12	84.72 to 125.12	22,643	22,285

**35 Garden**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 7  
Total Sales Price : 153,500  
Total Adj. Sales Price : 158,500  
Total Assessed Value : 155,993  
Avg. Adj. Sales Price : 22,643  
Avg. Assessed Value : 22,285

MEDIAN : 94  
WGT. MEAN : 98  
MEAN : 99  
  
COD : 11.28  
PRD : 100.94

COV : 15.64  
STD : 15.54  
Avg. Abs. Dev : 10.61  
  
MAX Sales Ratio : 125.12  
MIN Sales Ratio : 84.72

95% Median C.I. : 84.72 to 125.12  
95% Wgt. Mean C.I. : 79.37 to 117.47  
95% Mean C.I. : 84.98 to 113.72

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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
<b>Low \$ Ranges</b>											
Less Than 5,000	1	84.98	84.98	84.98	00.00	100.00	84.98	84.98	N/A	5,000	4,249
Less Than 15,000	3	93.85	98.46	100.52	11.22	97.95	84.98	116.56	N/A	8,000	8,041
Less Than 30,000	4	95.01	97.89	98.84	08.93	99.04	84.98	116.56	N/A	9,750	9,637
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	6	95.13	101.75	98.86	11.43	102.92	84.72	125.12	84.72 to 125.12	25,583	25,291
Greater Than 14,999	4	95.13	100.02	98.04	11.16	102.02	84.72	125.12	N/A	33,625	32,967
Greater Than 29,999	3	94.08	101.31	98.28	14.32	103.08	84.72	125.12	N/A	39,833	39,148
<b>Incremental Ranges</b>											
0 TO 4,999	1	84.98	84.98	84.98	00.00	100.00	84.98	84.98	N/A	5,000	4,249
5,000 TO 14,999	2	105.21	105.21	104.61	10.80	100.57	93.85	116.56	N/A	9,500	9,938
15,000 TO 29,999	1	96.17	96.17	96.17	00.00	100.00	96.17	96.17	N/A	15,000	14,425
30,000 TO 59,999	3	94.08	101.31	98.28	14.32	103.08	84.72	125.12	N/A	39,833	39,148
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>7</b>	<b>94.08</b>	<b>99.35</b>	<b>98.42</b>	<b>11.28</b>	<b>100.94</b>	<b>84.72</b>	<b>125.12</b>	<b>84.72 to 125.12</b>	<b>22,643</b>	<b>22,285</b>

**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	89.40	89.40	88.46	05.23	101.06	84.72	94.08	N/A	43,750	38,703
0	1	96.17	96.17	96.17	00.00	100.00	96.17	96.17	N/A	15,000	14,425
134	1	125.12	125.12	125.12	00.00	100.00	125.12	125.12	N/A	32,000	40,038
139	1	93.85	93.85	93.85	00.00	100.00	93.85	93.85	N/A	10,000	9,385
406	1	84.98	84.98	84.98	00.00	100.00	84.98	84.98	N/A	5,000	4,249
528	1	116.56	116.56	116.56	00.00	100.00	116.56	116.56	N/A	9,000	10,490
<b>ALL</b>	<b>7</b>	<b>94.08</b>	<b>99.35</b>	<b>98.42</b>	<b>11.28</b>	<b>100.94</b>	<b>84.72</b>	<b>125.12</b>	<b>84.72 to 125.12</b>	<b>22,643</b>	<b>22,285</b>

**35 Garden****AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 60  
 Total Sales Price : 21,584,444  
 Total Adj. Sales Price : 21,561,764  
 Total Assessed Value : 13,844,058  
 Avg. Adj. Sales Price : 359,363  
 Avg. Assessed Value : 230,734

MEDIAN : 70  
 WGT. MEAN : 64  
 MEAN : 69  
 COD : 23.21  
 PRD : 107.83

COV : 30.44  
 STD : 21.08  
 Avg. Abs. Dev : 16.21  
 MAX Sales Ratio : 124.49  
 MIN Sales Ratio : 07.58

95% Median C.I. : 58.56 to 77.14  
 95% Wgt. Mean C.I. : 58.24 to 70.17  
 95% Mean C.I. : 63.91 to 74.57

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	6	82.90	83.13	84.65	07.32	98.20	71.92	97.94	71.92 to 97.94	499,500	422,834
01-JAN-11 To 31-MAR-11	5	90.83	90.89	87.09	17.84	104.36	62.01	119.98	N/A	134,400	117,046
01-APR-11 To 30-JUN-11	6	82.67	82.42	82.74	03.91	99.61	74.63	88.48	74.63 to 88.48	365,066	302,065
01-JUL-11 To 30-SEP-11	3	67.39	77.23	79.12	15.60	97.61	66.38	97.91	N/A	194,167	153,631
01-OCT-11 To 31-DEC-11	2	67.43	67.43	68.30	04.85	98.73	64.16	70.69	N/A	259,539	177,260
01-JAN-12 To 31-MAR-12	6	68.41	63.10	61.98	17.57	101.81	32.71	77.76	32.71 to 77.76	307,667	190,689
01-APR-12 To 30-JUN-12	6	57.03	50.93	52.46	20.06	97.08	07.58	70.19	07.58 to 70.19	250,385	131,346
01-JUL-12 To 30-SEP-12	6	81.60	79.88	63.49	25.21	125.82	50.61	124.49	50.61 to 124.49	211,025	133,988
01-OCT-12 To 31-DEC-12	7	55.64	62.75	53.80	23.71	116.64	48.28	98.32	48.28 to 98.32	801,776	431,345
01-JAN-13 To 31-MAR-13	4	62.75	59.83	58.87	16.92	101.63	42.59	71.23	N/A	340,225	200,304
01-APR-13 To 30-JUN-13	8	51.11	55.78	50.86	24.87	109.67	31.70	97.90	31.70 to 97.90	314,625	160,020
01-JUL-13 To 30-SEP-13	1	51.83	51.83	51.83	00.00	100.00	51.83	51.83	N/A	496,000	257,093
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	20	82.67	83.97	83.76	11.60	100.25	62.01	119.98	77.14 to 88.48	322,095	269,776
01-OCT-11 To 30-SEP-12	20	65.45	64.92	60.21	24.43	107.82	07.58	124.49	55.22 to 74.81	256,677	154,533
01-OCT-12 To 30-SEP-13	20	53.40	58.83	53.65	23.13	109.66	31.70	98.32	48.72 to 69.67	499,317	267,894
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	16	81.48	82.22	81.06	14.18	101.43	62.01	119.98	67.39 to 90.83	247,748	200,815
01-JAN-12 To 31-DEC-12	25	58.56	64.11	56.28	27.90	113.91	07.58	124.49	53.80 to 70.19	409,076	230,222
<u>ALL</u>	60	69.84	69.24	64.21	23.21	107.83	07.58	124.49	58.56 to 77.14	359,363	230,734

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
0	60	69.84	69.24	64.21	23.21	107.83	07.58	124.49	58.56 to 77.14	359,363	230,734
<u>ALL</u>	60	69.84	69.24	64.21	23.21	107.83	07.58	124.49	58.56 to 77.14	359,363	230,734

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

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 60	MEDIAN : 70	COV : 30.44	95% Median C.I. : 58.56 to 77.14
Total Sales Price : 21,584,444	WGT. MEAN : 64	STD : 21.08	95% Wgt. Mean C.I. : 58.24 to 70.17
Total Adj. Sales Price : 21,561,764	MEAN : 69	Avg. Abs. Dev : 16.21	95% Mean C.I. : 63.91 to 74.57
Total Assessed Value : 13,844,058			
Avg. Adj. Sales Price : 359,363	COD : 23.21	MAX Sales Ratio : 124.49	
Avg. Assessed Value : 230,734	PRD : 107.83	MIN Sales Ratio : 07.58	

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	3	64.16	57.87	45.95	23.92	125.94	31.70	77.76	N/A	308,515	141,772
0	3	64.16	57.87	45.95	23.92	125.94	31.70	77.76	N/A	308,515	141,772
____Dry____											
County	22	69.84	73.97	69.87	24.41	105.87	42.13	124.49	55.82 to 85.99	286,146	199,942
0	22	69.84	73.97	69.87	24.41	105.87	42.13	124.49	55.82 to 85.99	286,146	199,942
____Grass____											
County	23	69.67	66.37	62.02	17.84	107.01	32.71	90.83	54.34 to 77.14	479,684	297,514
0	23	69.67	66.37	62.02	17.84	107.01	32.71	90.83	54.34 to 77.14	479,684	297,514
____ALL____	60	69.84	69.24	64.21	23.21	107.83	07.58	124.49	58.56 to 77.14	359,363	230,734

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	5	55.22	56.27	49.63	20.90	113.38	31.70	77.76	N/A	344,599	171,020
0	5	55.22	56.27	49.63	20.90	113.38	31.70	77.76	N/A	344,599	171,020
____Dry____											
County	23	69.96	75.03	70.07	25.07	107.08	42.13	124.49	58.56 to 85.99	275,612	193,124
0	23	69.96	75.03	70.07	25.07	107.08	42.13	124.49	58.56 to 85.99	275,612	193,124
____Grass____											
County	25	70.19	68.32	63.04	18.68	108.38	32.71	97.90	55.64 to 80.75	457,309	288,266
0	25	70.19	68.32	63.04	18.68	108.38	32.71	97.90	55.64 to 80.75	457,309	288,266
____ALL____	60	69.84	69.24	64.21	23.21	107.83	07.58	124.49	58.56 to 77.14	359,363	230,734





Total Real Property  
Sum Lines 17, 25, & 30

Records : 4,486

Value : 447,112,518

Growth 1,625,765

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	70	155,783	11	31,779	22	48,334	103	235,896	
<b>02. Res Improve Land</b>	639	1,969,056	71	807,325	143	1,939,360	853	4,715,741	
<b>03. Res Improvements</b>	642	21,547,995	74	3,544,485	163	9,805,625	879	34,898,105	
<b>04. Res Total</b>	712	23,672,834	85	4,383,589	185	11,793,319	982	39,849,742	242,720
<b>% of Res Total</b>	72.51	59.41	8.66	11.00	18.84	29.59	21.89	8.91	14.93
<b>05. Com UnImp Land</b>	13	30,889	4	21,641	2	7,500	19	60,030	
<b>06. Com Improve Land</b>	111	429,675	12	220,167	16	411,131	139	1,060,973	
<b>07. Com Improvements</b>	119	4,253,528	12	941,308	18	872,211	149	6,067,047	
<b>08. Com Total</b>	132	4,714,092	16	1,183,116	20	1,290,842	168	7,188,050	264,905
<b>% of Com Total</b>	78.57	65.58	9.52	16.46	11.90	17.96	3.74	1.61	16.29
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	712	23,672,834	85	4,383,589	185	11,793,319	982	39,849,742	242,720
<b>% of Res &amp; Rec Total</b>	72.51	59.41	8.66	11.00	18.84	29.59	21.89	8.91	14.93
<b>Com &amp; Ind Total</b>	132	4,714,092	16	1,183,116	20	1,290,842	168	7,188,050	264,905
<b>% of Com &amp; Ind Total</b>	78.57	65.58	9.52	16.46	11.90	17.96	3.74	1.61	16.29
<b>17. Taxable Total</b>	844	28,386,926	101	5,566,705	205	13,084,161	1,150	47,037,792	507,625
<b>% of Taxable Total</b>	73.39	60.35	8.78	11.83	17.83	27.82	25.64	10.52	31.22

## 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	30	212,580	30	212,580	0
24. Non-Producing	0	0	0	0	7	41,978	7	41,978	0
25. Total	0	0	0	0	37	254,558	37	254,558	0

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	70	3	23	96

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	31	2,031,680	2,738	298,287,693	2,769	300,319,373
28. Ag-Improved Land	0	0	53	1,929,696	559	67,776,701	612	69,706,397
29. Ag Improvements	1	60,985	25	1,243,255	504	28,490,158	530	29,794,398
30. Ag Total							3,299	399,820,168

## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	2.99	4,485	
32. HomeSite Improv Land	0	0.00	0	16	19.00	135,515	
33. HomeSite Improvements	0	0.00	0	16	0.00	805,450	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	11.55	9,350	
36. FarmSite Improv Land	0	0.00	0	23	68.78	158,365	
37. FarmSite Improvements	1	0.00	60,985	24	0.00	437,805	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	63	86.17	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	83	86.50	259,000	86	89.49	263,485	
32. HomeSite Improv Land	311	400.04	2,857,003	327	419.04	2,992,518	
33. HomeSite Improvements	315	0.00	19,325,940	331	0.00	20,131,390	0
34. HomeSite Total				417	508.53	23,387,393	
35. FarmSite UnImp Land	52	110.05	160,302	55	121.60	169,652	
36. FarmSite Improv Land	452	1,370.42	3,147,361	475	1,439.20	3,305,726	
37. FarmSite Improvements	489	0.00	9,164,218	514	0.00	9,663,008	1,118,140
38. FarmSite Total				569	1,560.80	13,138,386	
39. Road & Ditches	1,410	4,634.14	0	1,473	4,720.31	0	
40. Other- Non Ag Use	4	47.05	69,117	4	47.05	69,117	
41. Total Section VI				986	6,836.69	36,594,896	1,118,140

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

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

## Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	1,699.45	553,159
44. Recapture Value N/A	0	0.00	0	8	1,699.45	1,862,791
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	112	25,668.53	10,957,348	120	27,367.98	11,510,507
44. Market Value	0	0	0	0	0	0

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	3,584.35	9.37%	5,286,928	9.37%	1,475.00
47. 2A1	1,815.93	4.75%	2,678,505	4.75%	1,475.00
48. 2A	4,631.22	12.10%	6,831,069	12.10%	1,475.00
49. 3A1	284.34	0.74%	419,405	0.74%	1,475.01
50. 3A	12,521.69	32.72%	18,469,541	32.72%	1,475.00
51. 4A1	10,670.59	27.88%	15,739,168	27.88%	1,475.00
52. 4A	4,760.36	12.44%	7,021,568	12.44%	1,475.01
53. Total	38,268.48	100.00%	56,446,184	100.00%	1,475.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	66,770.44	62.78%	48,742,477	67.00%	730.00
56. 2D1	130.72	0.12%	95,427	0.13%	730.01
57. 2D	19,963.85	18.77%	12,976,666	17.84%	650.01
58. 3D1	252.88	0.24%	164,376	0.23%	650.02
59. 3D	11,534.65	10.85%	6,920,790	9.51%	600.00
60. 4D1	5,658.42	5.32%	2,829,210	3.89%	500.00
61. 4D	2,046.24	1.92%	1,023,120	1.41%	500.00
62. Total	106,357.20	100.00%	72,752,066	100.00%	684.04
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,278.70	0.37%	1,240,904	0.54%	378.47
65. 2G1	540.71	0.06%	145,995	0.06%	270.01
66. 2G	7,039.67	0.81%	2,127,450	0.93%	302.21
67. 3G1	1,754.84	0.20%	487,370	0.21%	277.73
68. 3G	38,935.40	4.45%	11,187,893	4.87%	287.35
69. 4G1	115,866.73	13.25%	30,572,688	13.30%	263.86
70. 4G	707,030.20	80.85%	184,114,100	80.09%	260.40
71. Total	874,446.25	100.00%	229,876,400	100.00%	262.88
Irrigated Total	38,268.48	3.66%	56,446,184	15.54%	1,475.00
Dry Total	106,357.20	10.16%	72,752,066	20.03%	684.04
Grass Total	874,446.25	83.55%	229,876,400	63.29%	262.88
72. Waste	17,951.52	1.72%	448,881	0.12%	25.01
73. Other	9,618.76	0.92%	3,701,741	1.02%	384.85
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,046,642.21	100.00%	363,225,272	100.00%	347.04

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	1,479.45	2,182,194	36,789.03	54,263,990	38,268.48	56,446,184
<b>77. Dry Land</b>	0.00	0	200.80	125,531	106,156.40	72,626,535	106,357.20	72,752,066
<b>78. Grass</b>	0.00	0	3,971.39	1,040,924	870,474.86	228,835,476	874,446.25	229,876,400
<b>79. Waste</b>	0.00	0	81.97	2,052	17,869.55	446,829	17,951.52	448,881
<b>80. Other</b>	0.00	0	746.57	302,960	8,872.19	3,398,781	9,618.76	3,701,741
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>6,480.18</b>	<b>3,653,661</b>	<b>1,040,162.03</b>	<b>359,571,611</b>	<b>1,046,642.21</b>	<b>363,225,272</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	38,268.48	3.66%	56,446,184	15.54%	1,475.00
<b>Dry Land</b>	106,357.20	10.16%	72,752,066	20.03%	684.04
<b>Grass</b>	874,446.25	83.55%	229,876,400	63.29%	262.88
<b>Waste</b>	17,951.52	1.72%	448,881	0.12%	25.01
<b>Other</b>	9,618.76	0.92%	3,701,741	1.02%	384.85
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>1,046,642.21</b>	<b>100.00%</b>	<b>363,225,272</b>	<b>100.00%</b>	<b>347.04</b>

## 2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

### 35 Garden

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	38,019,620	39,849,742	1,830,122	4.81%	242,720	4.18%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	20,013,313	23,387,393	3,374,080	16.86%	0	16.86%
<b>04. Total Residential (sum lines 1-3)</b>	<b>58,032,933</b>	<b>63,237,135</b>	<b>5,204,202</b>	<b>8.97%</b>	<b>242,720</b>	<b>8.55%</b>
05. Commercial	6,926,795	7,188,050	261,255	3.77%	264,905	-0.05%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	13,586,014	13,138,386	-447,628	-3.29%	1,118,140	-11.52%
08. Minerals	121,677	254,558	132,881	109.21	0	109.21
<b>09. Total Commercial (sum lines 5-8)</b>	<b>20,634,486</b>	<b>20,580,994</b>	<b>-53,492</b>	<b>-0.26%</b>	<b>1,383,045</b>	<b>-6.96%</b>
<b>10. Total Non-Agland Real Property</b>	<b>78,667,419</b>	<b>83,887,246</b>	<b>5,219,827</b>	<b>6.64%</b>	<b>1,625,765</b>	<b>4.57%</b>
11. Irrigated	39,185,028	56,446,184	17,261,156	44.05%		
12. Dryland	51,489,832	72,752,066	21,262,234	41.29%		
13. Grassland	202,868,478	229,876,400	27,007,922	13.31%		
14. Wasteland	448,882	448,881	-1	0.00%		
15. Other Agland	3,425,308	3,701,741	276,433	8.07%		
<b>16. Total Agricultural Land</b>	<b>297,417,528</b>	<b>363,225,272</b>	<b>65,807,744</b>	<b>22.13%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>376,084,947</b>	<b>447,112,518</b>	<b>71,027,571</b>	<b>18.89%</b>	<b>1,625,765</b>	<b>18.45%</b>



## **2013 Plan of Assessment for Garden County Assessment Years 2014, 2015 and 2016**

**Date: May 31, 2013**

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

Pursuant to Nebraska 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 the budget is approved by the County Board of Commissioners. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

### **Real Property Assessment Requirements:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the Constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Nebraska Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347. Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

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

Per the 2012 County Information, Garden County consists of 4,429 parcels with the following real property types:

<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Base Of Real Estate</u>
-----------------------	---------------------------	---

Residential	1,001	22.30	10.23
Commercial	167	3.72	1.83
Agricultural	3,284	73.16	87.91
Mineral	37	.82	.03

Garden County has 1,046,679.33 acres of assessed agricultural land (with GIS acre counts); 3.67% consists of irrigated land, 83.54% consists of grassland, 10.16% is dryland, and 2.63% is waste, water, etc. Garden County has a State Game Refuge which lies 110 yards back from the river banks of the North Platte River (NE Statute 37-706). In the northern half of the county lies Crescent Lake National Wildlife refuge. It is a Federal refuge consisting of approximately 46,637 acres.

New Property: For assessment year 2013, several building permits and/or Information Statements and zoning permits were filed for new property construction/additions in the county. The 2013 yearly pickup work incorporated these permits, which included newly constructed buildings, removed/deteriorated improvements, updating any land uses, etc.

### **Current Resources:**

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

The Assessor's staff consists of the assessor, deputy assessor trainee, and one part-time clerk.

We will submit a budget for around \$90,000 (not fully determined yet) for the office and around \$30,000 (not determined yet) for appraisal work. The assessor and deputy obtain the sixty hours of required hours of training necessary to retain assessor's certification.

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

The Garden County Cadastral Maps were prepared in the 1970's (as closely as we can determine). The assessor and staff keep ownership current, and all split outs are updated on the maps. In 2008 we contracted with GIS Workshop in Lincoln, Nebraska for a GIS system with the new numerical soil survey. We have been working since that time on entering parcel IDs, ownership lines, land use, etc. in our administrative system to update our land records. For 2012 this process has been completed and rolled into our records. In March of 2005, aerial photos were taken of all improvements in the county. New aeriels of all improvements were again taken by GIS Workshop last December, (with some retakes completed June 2, 2013) and as soon as possible we plan to start the process reviewing and printing the pictures. These will be put into our property cards, and compared to the older photos and information to check for any changes. All changes will be noted for pick-up work in 2014.

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

The Garden County Assessor's property record cards are very complete, detailed and current. The record cards contain the following:

- Owner's name and address
- 911 address (situs)

- Parcel identification number
- Pricing sheets of houses, garages and out buildings which include all information and notes about each improvement, Replacement Cost New with depreciation applied for current condition, location, etc. Current values are shown and necessary information showing how the values are derived
- Numbered photos depicting each improvement
- Sketches of all buildings
- Cadastral map page and aerial map number
- Tax district code which includes all districts to which each parcel pays taxes  
(school, county, community college, Natural Resource District, ESU District, Ag Society, Airport Authority, Fire and Cemetery Districts, etc.)
- School District number, Fire District and Cemetery District (i.e. 1f3c3)
- PAD's six digit school codes
- Aerial photo for all rural parcels of land and of improvements
- Aerial photo of land
- Notes concerning inspections
- A summary sheet with a correlation statement explaining the three approaches to value (updated yearly)

*D. Software for CAMA, Assessment Administration:*

The Garden County Assessor's office has contracted with MIPS/County Solutions for CAMA pricing and an administrative package. This works very well. We have also contracted with GIS Workshop for a GIS system, which was implemented in 2012.

**Current Assessment Procedures for Real Property:**

*A. Discover, List and Inventory all property:*

The appropriate paperwork for Real Estate Transfers is completed as soon as possible after they are brought to our office by the County Clerk's personnel. Ownership changes, etc. are completed in the computer, on the property record card and folder, in the real estate books, in the cadastral map, on index cards, on a tablet of changes for the Treasurer's office, and in GIS if applicable.

Methods of discovering changes in real estate include county zoning permits, city building permits, information from realtors and appraisers, reports by taxpayers and neighbors, ongoing inspections by staff as we travel throughout the county, and a variety of other sources. New pivots listed on Personal Property Schedules indicate newly irrigated land.

*B. Data Collection:*

We perform extensive pick-up work each year. Data and information are collected by two staff members, with guidance from Jerry Knoche, our contracted appraiser, when

needed. In accordance with Nebraska Statute 77-1311.03 the county is working toward reviewing all parcels of real property no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market.

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

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

D. *Approaches to Value:*

1) *Market Approach; sales comparisons:*

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

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

The date of the Marshall & Swift manual used on all residential improvements is 2005. However, we recently started using the MIPS V2 program, and the CAMA program with it uses 2012 pricing. Our records have the Replacement Cost New of improvements, with depreciation applied for the current condition, location, etc. This reflects the cost approach.

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

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

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

As stated above, we complete extensive sales studies, prepare various spread sheets of sales, plot all sales on a map of the county to indicate any potential areas of market, etc. We also run various “what ifs” using numerous potential changes in values to different classes of land to determine the most equitable and appropriate overall increases/decreases in values to achieve the required statistics for levels of values.

E. *Reconciliation of Final Value and Documentation:*

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

Our property record cards have all necessary information to show values, how values were arrived at, etc. On improved parcels we have the Replacement Cost New of improvements and physical, locational and any functional depreciations appropriate for the final values. Each file with improvements contains a correlation section that summarizes the results of each approach to value that has been completed for each parcel.

We have appraisal information with depreciation tables, cost tables, etc. easily available for anyone who wishes to view it.

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

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

*G. Notices and Public Relations:*

Notice of Valuation Changes are mailed to property owners on or before June 1<sup>st</sup> of each year, along with a letter explaining all value changes, statistics, etc. These are mailed to the last known address of property owners. After notices have been mailed, the assessor and staff are available to answer any questions or concerns from the taxpayers.

The assessor and staff believe in keeping the public informed of laws and requirements of the office. Articles are put in the paper about homestead exemptions, personal property filing deadlines, budgets of all taxing entities to inform taxpayers where their tax dollars go, etc.

**Level of Value, Quality, and Uniformity for assessment year 2013:**

<u>Property Class</u>	<u>Median</u>	<u>Coefficient of Dispersion</u>	<u>Price Related Differential</u>
Residential	94	13.44	104.97
Commercial	99	19.78	102.86
Agricultural	69	14.92	104.45

For more information regarding statistical measures, see the 2013 DOR PAD Garden County Reports and Opinions.

**Assessment Actions Planned for Assessment Year 2014:**

*Residential:*

In 2008 we implemented a countywide residential reappraisal. All residential properties were reviewed and repriced with current information and with the applicable effective ages and depreciations. For 2009 we adjusted the economic depreciation in Lewellen due to a decreased market. This assisted us in reaching the required range of value. For 2010, 2011, 2012 and 2013 we have continued to monitor residential sales and make any appropriate adjustments. We also inspected/appraised any properties for which building permits or Information Statements were completed, along with any other changes that came to our attention. We will continue this practice for 2014.

In March of 2005, we had aerial photos taken of all improvements in the county. New aerials of all improvements were again taken by GIS Workshop last December, (with some retakes completed June 2<sup>nd</sup>) and as soon as possible we plan to review and print the pictures. These

will be put into our property cards, and compared to the older photos to check for any changes. All changes will be noted for pick-up work in 2014.

In 2011/2012 we started the six year review cycle again; residential properties in Oshkosh were reviewed, pictures taken and questionnaires completed and signed by the owner/occupants. All information was entered into our CAMA pricing program and implemented in 2013. In 2013 we continued the review with Lewellen and Lisco residential parcels being inspected, pictures taken, etc. This info was entered into CAMA, and any big changes were marked for 2013 pickup work. The rest will be implemented into our records for 2014.

We have prepared spreadsheets for residential properties which will be used to determine what class/area to focus on each year. Each spreadsheet discusses the assessment action for each year.

In May this year we started using the MIPS V2 administrative and CAMA programs. Our info from the older 2005 Marshall & Swift pricing was rolled over into 2012 pricing. Much of our time will be spent building new depreciation tables and getting them implemented on all residential properties.

#### *Commercial:*

In August, 2008 our contracted appraiser, Jerry Knoche, trained our staff in listing property. All commercial properties were inspected, and Jerry created a depreciation table using qualified sales in the appropriate time frame. Effective ages of improvements were determined using appropriate price per square foot figures derived from sales. All commercial properties were repriced with current information and using the applicable effective ages and depreciations. All commercial lots were repriced with recent information. New values were implemented in 2009. Since that time sales have been monitored, and this process will continue each year.

We prepared spreadsheets for commercial properties which will be used to determine what class/area to focus on each year. Each spreadsheet discusses the assessment action for each year.

#### *Agricultural Land:*

Our primary focus in 2013 has been the final implementation of GIS into our records with coding adjustments, etc. On June 23, 2008 the Garden County Board of Commissioners signed a contract with GIS Workshop to obtain a GIS system for the Assessor's office. This was the first step toward implementing the new soil survey. We added parcel ID numbers in 2009 and in 2010 through 2012 we entered land use information, including sites, roads, etc. This info was rolled into all real estate records in 2012, and the values were set using this updated information. For 2013 we continued to review this program and correct any errors, etc.

All arm's length sales are very closely studied. Statistical measures from the three prior years' sales (in the appropriate sales periods) were reviewed; grass values continue to be

within the required range. The Dryland median was low, so all dryland values were raised by around 5%. Values for irrigated land continue to be extremely low, and irrigated land continues to sell for higher prices. Therefore, all classes of irrigated land values were increased by as much as 55%.

For 2014 we will continue to review sales and statistical measures on all classes of land, etc. and any indications of value changes will be considered and implemented. We will continue to monitor land use changes, new pivots, etc. on personal property schedules and elsewhere, and update land records accordingly.

*Special Value:*

As with agricultural land, sales will be monitored. Because we have so few sales of riverland in each three-year sales period, any changes in value are hard to determine and/or justify.

**Assessment Actions Planned for Assessment Year 2015:**

We will continue doing pickup work on residential and commercial properties. We also plan to continue a review of rural residences.

We will continue to monitor land use changes, sales, etc., and value all classes of property accordingly. We will update sales to the current study period for the coming year, and review sales transactions and questionnaires, etc. to determine which sales warrant an onsite review.

**Assessment Actions Planned for Assessment Year 2016:**

We will continue the above.

**Other Functions Performed by the Assessor's Office, But Not Limited to:**

1. Record maintenance, mapping updates, and ownership change.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Real Estate Abstract
  - b. Assessed Value Update showing the current value of real estate in sales
  - c. Assessor Survey
  - d. Report Sales information for PA&T rosters
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Land & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
  - k. Average Residential Value for Homestead Exemption purposes

3. Personal Property: administer annual filing of approximately 550 schedules, prepare subsequent notice for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions: administer approximately 150 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Send "Notice Valuation Change" notices for all properties on which values changed by June 1st.
8. Centrally Assessed: review of valuations of entities as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
9. Certify total valuations of real estate, personal property and centrally assessed companies to all taxing entities by August 20<sup>th</sup>.
10. Annual Inventory: update report designating personal property of the Assessor's office by August 25<sup>th</sup> each year.
11. Tax Increment Financing: management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
12. Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
13. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
14. County Board of Equalization: attend county board of equalization meetings for valuation protests – assemble and provide information.
15. TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
16. TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
17. Education: Assessor and/or Deputy Assessor: attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Anyone currently holding an assessor's certificate is required to obtain a minimum of 60 hours every 4 years.
18. Prepare, maintain and update a Garden County Procedures Manual.
19. Tax List Corrections: prepare tax list correction documents for county board approval when necessary.

## **Conclusion**

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



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

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

Respectfully submitted:

\_\_\_\_\_  
Janet L. Shaul, Garden County Assessor

\_\_\_\_\_  
Date

We hereby accept the

**2012 Plan of Assessment for Garden County  
Assessment Years 2013, 2014 and 2015**

As presented to us by Janet L. Shaul, Garden County Assessor, on July 9, 2012 per Nebraska Department Of Property Assessment and Taxation Directive 05-04 and Nebraska Statute 77-1311.02.

Garden County Board of Equalization:

\_\_\_\_\_  
Robert Radke, Chairperson

Date: \_\_\_\_\_

\_\_\_\_\_  
Ronald Shearer

\_\_\_\_\_  
Casper Corfield

## 2014 Assessment Survey for Garden County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1
4.	<b>Other part-time employees:</b>
	1 - estimate about three weeks a year
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$ 109,900
7.	<b>Adopted budget, or granted budget if different from above:</b>
	same
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	none
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Currently there is \$ 60,520 in this fund; a levy will no longer be assessed to replenish it. GIS and computer supplies are also purchased out of this fund.
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$ 9,300
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$ 700
12.	<b>Other miscellaneous funds:</b>
	\$ 39,380
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$ 928

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff.
5.	<b>Does the county have GIS software?</b>
	Yes – GIS Workshop
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - <a href="http://www.garden.gisworkshop.com">www.garden.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Office staff
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Oshkosh and Lewellen
4.	<b>When was zoning implemented?</b>
	1998 - rural

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

<b>1.</b>	<b>Appraisal Services:</b>
	Lore Appraisal - as needed
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	MIPS

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

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Only as needed.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not currently.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Will need to be credentialed.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Currently not applicable.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Not applicable.



## 2014 Certification for Garden County

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This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Garden County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



