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**DEPARTMENT OF REVENUE**

**2026 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**GARDEN COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Garden County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Garden County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in cursive script that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Clint Robertson, Garden County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

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

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

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

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

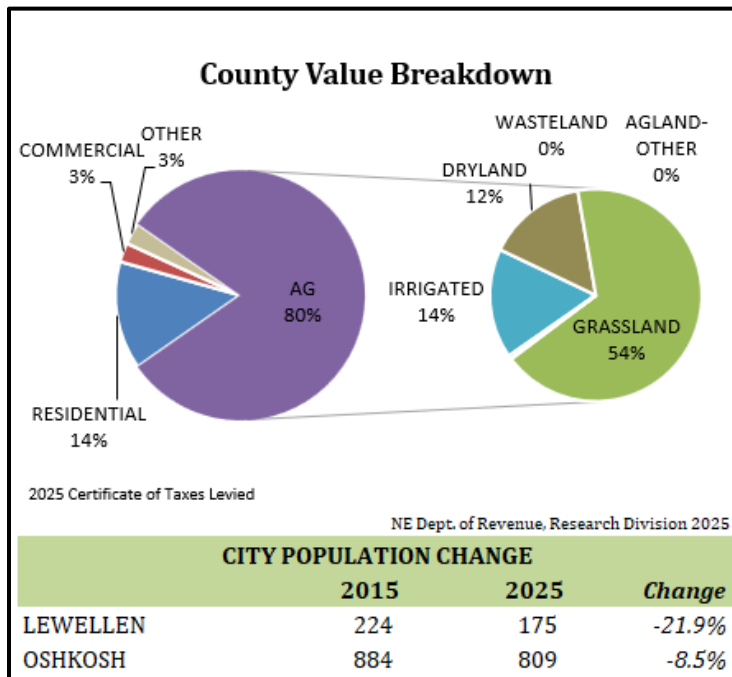
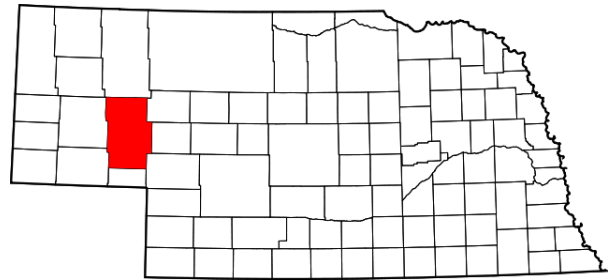
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

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

## County Overview

With a total area of 1,704 square miles, Garden County has 1,804 residents, a 4% population decrease from the 2020 U.S. Census.<sup>1</sup> The report indicates that 79% of county housing is owner occupied and 79% of residents occupy the same home as in the prior year.<sup>1</sup> The average home value in the county is \$90,452.<sup>2</sup>



The majority of the commercial properties in Garden County are located in and around the county seat of Oshkosh. According to the latest information available from the U.S. Census Bureau, there are 46 employer establishments with a total employment figure of 155. This represents a 30% decrease in total employment from 2022-2023.<sup>1</sup>

Agricultural land is the largest contributor to the county's valuation base. Grassland makes up a majority of the agricultural land in the county. Garden County is included in the North Platte Natural Resources District (NRD).

<sup>1</sup> *QuickFacts Garden County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/gardencountynebraska>

<sup>2</sup> *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

## 2026 Residential Correlation for Garden County

### *Assessment Practices & Actions*

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

A review of the sales verification and qualification process was conducted. Sales questionnaires are sent out for all sales to determine if the sales are an arm’s-length transactions. The usability rate of the residential class is near the statewide average rate. Review of comments for non-qualified sales reveal adequate reasonings for the disqualification. All qualified sales are available for measurement purposes.

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

2026 Residential Assessment Details for Garden County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Oshkosh	2024	2022	2024	2021-2022	Used -20% economic depreciation for houses
2	Lewellen	2024	2022	2018	2023	
3	Lisco	2024	2022	2018	2023	
4	Rural Residential	2024	2022	2024	2024	Used -10% economic depreciation for houses
<u>Additional comments:</u> Oshkosh is scheduled for re-appraisal for next year.  * = assessment action for current year						

### *Description of Analysis*

The residential class for Garden County consists of 42 sales for measurement purposes. Two measures of central tendency are in the statutorily prescribed range while the weighted mean is low. The COD and PRD are both high, and the sample is regressive. Analysis by date of sale substrata shows an increasing market, as well as ratios which is common in rural areas where markets are less competitive. Inspections in Valuation Group 1 are older and scheduled for review in the next year.

## 2026 Residential Correlation for Garden County

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Further analysis by valuation groupings shows that on Valuation Group 1 has a sample large enough for meaningful statistical analysis, but three of the four valuation groups have medians within the acceptable range. Valuation Group 3 is low with four sales; however, the ratios demonstrate significant dispersion, as evidenced by the COD at 82%.

Comparison of the 2026 County Abstract of Assessment Form 45 Compared with the 2025 Certified Taxes Levied (CTL) Report reflects the county assessor’s reported actions, changes to both the sales file and the population correlate well.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	23	93.50	92.81	85.91	19.14	108.03
2	9	92.29	89.00	74.18	18.93	119.98
3	4	77.64	117.74	70.24	81.90	167.63
4	6	94.19	102.41	91.99	23.62	111.33
<u>    </u> ALL <u>    </u>	42	92.86	95.74	84.02	24.56	113.95

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Garden County is 93%.

## 2026 Commercial Correlation for Garden County

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### *Assessment Practices & Actions*

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

Review of the commercial class sales qualifications and verification process was conducted. Non-qualified sales all included adequate reasonings for disqualification while the usability rate is slightly above the statewide average. All arm’s-length sales were used for measurement purposes.

Due to the lack of commercial parcels, the Garden County Assessor utilizes a single valuation group for the commercial class. The commercial class complies with the six-year inspection and review cycle. The commercial class was physically inspected for the 2024 assessment year. Although the depreciation table was not updated last year as part of the reappraisal, it was reviewed and was determined to still be sufficient to equalize value within the class.

2026 Commercial Assessment Details for Garden County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	All Commercial Parcels within Garden County	2015	2022	2024	2024	Reduced occupancy code 350 (restaurants) by 10%
<p><u>Additional comments:</u>                      Pick-up work was completed timely.</p> <p>* = assessment action for current year</p>						

### *Description of Analysis*

The statistical profile is comprised of 13 sales over a three-year study period for the commercial class. Two measures of central tendency, the COD and PRD are in the acceptable range while the mean is slightly high. Further analysis by the sale date substrata shows that sales continue to trend upward but still remain in the acceptable range.

A review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows both the population and the abstract show a slight decrease due to the adjustment of the occupancy code 350.

## 2026 Commercial Correlation for Garden County

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### *Equalization and Quality of Assessment*

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

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Garden County is 100%

## 2026 Agricultural Correlation for Garden County

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### *Assessment Practices & Actions*

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

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

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

2026 Agricultural Assessment Details for Garden County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024	2022	2024	2024	
AB DW	Agricultural dwellings	2024	2022	2024	2024	
<u>Additional comments:</u> Complete reappraisal conducted by the county assessor.  * = assessment action for current year						

## 2026 Agricultural Correlation for Garden County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	*2025	No agricultural land valuation changes
<u>Additional comments:</u> * = assessment action for current year			

### *Description of Analysis*

The statistical sample shows 19 qualified sales with all three levels of central tendency within the acceptable range. Analyzing the 80% Majority Land Use (MLU) subclass, shows that all have medians within the range. Comparison of Garden County agricultural land values to surrounding counties on the Average Acre Value Comparison chart shows that all three subclasses are comparable to adjacent counties.

### *Equalization and Quality of Assessment*

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

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

### *Level of Value*

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

### *Special Valuation Level of Value*

A review of agricultural land value in Garden County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of

## **2026 Agricultural Correlation for Garden County**

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the county where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 70%.

## 2026 Opinions of the Property Tax Administrator for Garden County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



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Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Garden County

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### Residential Real Property - Current

Number of Sales	42	Median	92.86
Total Sales Price	\$4,834,670	Mean	95.74
Total Adj. Sales Price	\$4,834,670	Wgt. Mean	84.02
Total Assessed Value	\$4,062,308	Average Assessed Value of the Base	\$69,426
Avg. Adj. Sales Price	\$115,111	Avg. Assessed Value	\$96,722

### Confidence Interval - Current

95% Median C.I	80.13 to 97.76
95% Wgt. Mean C.I	76.24 to 91.81
95% Mean C.I	84.37 to 107.11
% of Value of the Class of all Real Property Value in the County	9.60
% of Records Sold in the Study Period	3.80
% of Value Sold in the Study Period	5.29

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	50	94	93.59
2024	72	94	93.82
2023	92	95	95.04
2022	84	98	98.21

## 2026 Commission Summary for Garden County

### Commercial Real Property - Current

Number of Sales	13	Median	100.20
Total Sales Price	\$1,766,718	Mean	99.88
Total Adj. Sales Price	\$1,766,718	Wgt. Mean	100.76
Total Assessed Value	\$1,780,099	Average Assessed Value of the Base	\$111,914
Avg. Adj. Sales Price	\$135,901	Avg. Assessed Value	\$136,931

### Confidence Interval - Current

95% Median C.I	82.88 to 118.83
95% Wgt. Mean C.I	84.73 to 116.79
95% Mean C.I	86.08 to 113.68
% of Value of the Class of all Real Property Value in the County	2.55
% of Records Sold in the Study Period	7.14
% of Value Sold in the Study Period	8.74

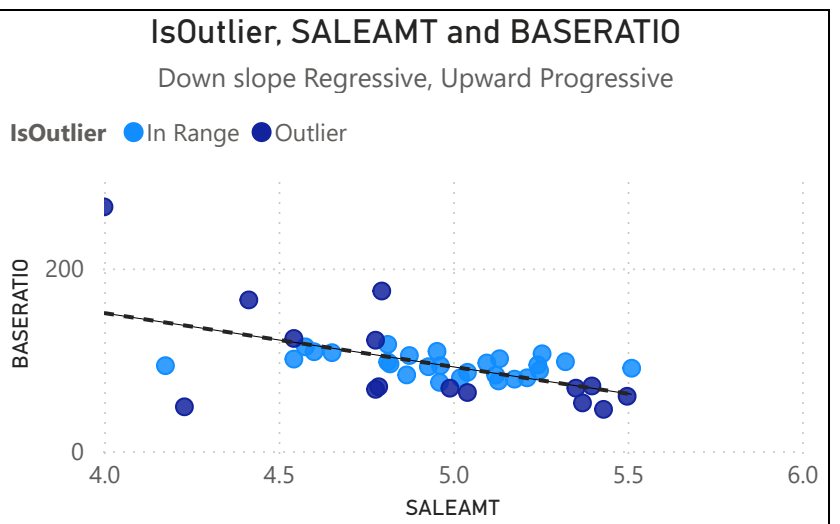
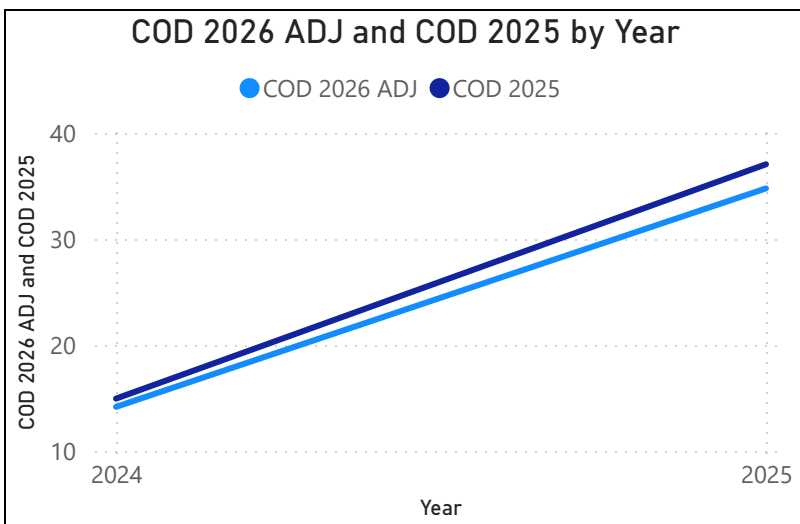
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	16	99	98.64
2024	16	96	96.37
2023	11	100	100.20
2022	13	100	100.30

# Garden Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	23	93.50	77.08	21.30%	92.81	79.76	16.36%	85.91	73.39	17.06%
2	9	92.29	92.29	0.00%	89.01	89.01	0.00%	74.18	74.18	0.00%
3	4	77.63	77.63	0.00%	117.74	117.74	-0.00%	70.24	70.24	0.00%
4	6	94.19	89.04	5.79%	102.41	97.38	5.16%	91.99	87.27	5.41%
<b>Total</b>	<b>42</b>	<b>92.86</b>	<b>81.38</b>	<b>14.11%</b>	<b>95.74</b>	<b>87.88</b>	<b>8.95%</b>	<b>84.02</b>	<b>76.51</b>	<b>9.82%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	23	19.14	20.06	-4.58%	108.03	108.68	-0.60%	52.66	45.57	15.56%	165.42	144.10	14.79%
2	9	18.94	18.94	0.00%	119.99	119.99	0.00%	45.59	45.59	0.00%	123.21	123.21	0.00%
3	4	81.91	81.91	0.00%	167.62	167.62	-0.00%	48.38	48.38	0.00%	267.30	267.30	0.00%
4	6	23.62	23.68	-0.23%	111.33	111.59	-0.24%	71.20	67.37	5.69%	175.17	167.18	4.78%
<b>Total</b>	<b>42</b>	<b>24.56</b>	<b>27.24</b>	<b>-9.84%</b>	<b>113.94</b>	<b>114.85</b>	<b>-0.79%</b>	<b>45.59</b>	<b>45.57</b>	<b>0.04%</b>	<b>267.30</b>	<b>267.30</b>	<b>0.00%</b>



**35 Garden**  
**RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 42  
Total Sales Price : 4,834,670  
Total Adj. Sales Price : 4,834,670  
Total Assessed Value : 4,062,308  
Avg. Adj. Sales Price : 115,111  
Avg. Assessed Value : 96,722

MEDIAN : 93  
WGT. MEAN : 84  
MEAN : 96  
COD : 24.56  
PRD : 113.95

COV : 39.28  
STD : 37.61  
Avg. Abs. Dev : 22.81  
MAX Sales Ratio : 267.30  
MIN Sales Ratio : 45.59

95% Median C.I. : 80.13 to 97.76  
95% Wgt. Mean C.I. : 76.24 to 91.81  
95% Mean C.I. : 84.37 to 107.11

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	5	104.52	103.34	98.84	05.52	104.55	90.62	114.06	N/A	150,750	148,997
01-APR-24 To 30-JUN-24	6	81.60	82.10	84.15	08.47	97.56	68.78	97.76	68.78 to 97.76	131,750	110,873
01-JUL-24 To 30-SEP-24	7	108.69	112.83	105.24	15.02	107.21	92.29	165.42	92.29 to 165.42	61,857	65,098
01-OCT-24 To 31-DEC-24	1	96.35	96.35	96.35	00.00	100.00	96.35	96.35	N/A	125,000	120,441
01-JAN-25 To 31-MAR-25	9	80.13	85.34	73.05	23.59	116.82	52.66	121.31	59.92 to 116.71	144,297	105,406
01-APR-25 To 30-JUN-25	6	74.50	79.90	74.26	14.78	107.59	67.51	100.64	67.51 to 100.64	91,042	67,606
01-JUL-25 To 30-SEP-25	8	91.15	109.77	81.32	52.93	134.99	45.59	267.30	45.59 to 267.30	110,938	90,210
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	18	97.68	99.95	94.37	14.86	105.91	68.78	165.42	86.16 to 108.69	109,847	103,661
01-OCT-24 To 30-SEP-25	24	81.72	92.58	76.87	33.50	120.44	45.59	267.30	68.81 to 96.35	119,059	91,517
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	19	97.59	99.76	94.49	14.16	105.58	68.78	165.42	86.16 to 108.69	110,645	104,544
<u>ALL</u>	42	92.86	95.74	84.02	24.56	113.95	45.59	267.30	80.13 to 97.76	115,111	96,722

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	23	93.50	92.81	85.91	19.14	108.03	52.66	165.42	80.09 to 104.52	107,562	92,405
2	9	92.29	89.00	74.18	18.93	119.98	45.59	123.21	70.34 to 108.69	90,972	67,483
3	4	77.64	117.74	70.24	81.90	167.63	48.38	267.30	N/A	102,125	71,733
4	6	94.19	102.41	91.99	23.62	111.33	71.20	175.17	71.20 to 175.17	188,917	173,785
<u>ALL</u>	42	92.86	95.74	84.02	24.56	113.95	45.59	267.30	80.13 to 97.76	115,111	96,722

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	42	92.86	95.74	84.02	24.56	113.95	45.59	267.30	80.13 to 97.76	115,111	96,722
06											
07											
<u>ALL</u>	42	92.86	95.74	84.02	24.56	113.95	45.59	267.30	80.13 to 97.76	115,111	96,722

**35 Garden  
RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 42	MEDIAN : 93	COV : 39.28	95% Median C.I. : 80.13 to 97.76
Total Sales Price : 4,834,670	WGT. MEAN : 84	STD : 37.61	95% Wgt. Mean C.I. : 76.24 to 91.81
Total Adj. Sales Price : 4,834,670	MEAN : 96	Avg. Abs. Dev : 22.81	95% Mean C.I. : 84.37 to 107.11
Total Assessed Value : 4,062,308			
Avg. Adj. Sales Price : 115,111	COD : 24.56	MAX Sales Ratio : 267.30	
Avg. Assessed Value : 96,722	PRD : 113.95	MIN Sales Ratio : 45.59	

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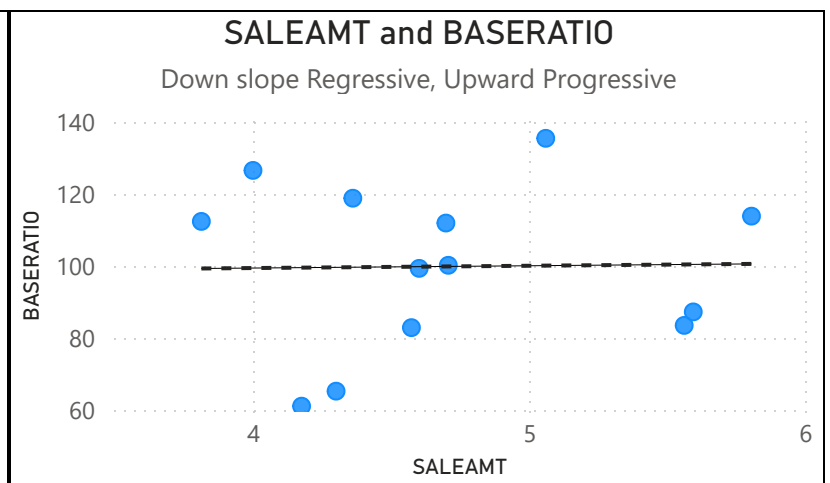
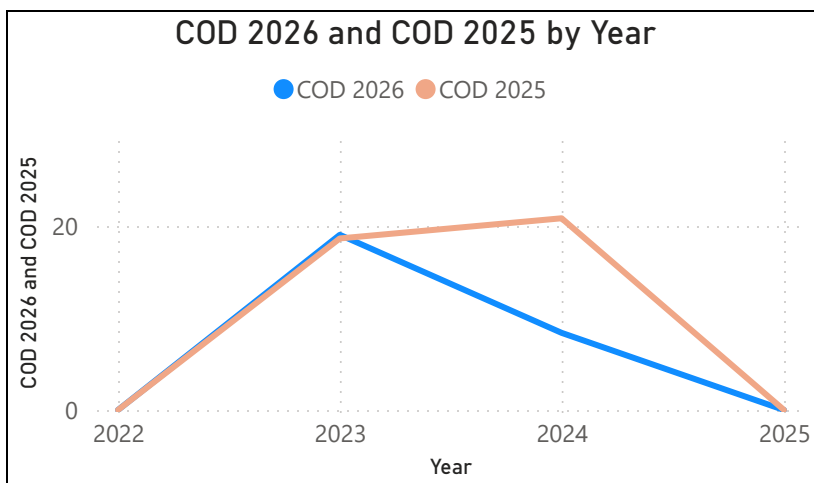
**SALE PRICE \***

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											
Less Than 15,000	1	267.30	267.30	267.30	00.00	100.00	267.30	267.30	N/A	10,000	26,730
Less Than 30,000	4	129.43	143.63	135.26	56.19	106.19	48.38	267.30	N/A	17,000	22,995
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	42	92.86	95.74	84.02	24.56	113.95	45.59	267.30	80.13 to 97.76	115,111	96,722
Greater Than 14,999	41	92.29	91.55	83.64	20.70	109.46	45.59	175.17	80.09 to 97.76	117,675	98,429
Greater Than 29,999	38	91.46	90.70	83.29	19.13	108.90	45.59	175.17	80.09 to 97.76	125,439	104,482
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	267.30	267.30	267.30	00.00	100.00	267.30	267.30	N/A	10,000	26,730
15,000 TO 29,999	3	93.43	102.41	112.50	41.75	91.03	48.38	165.42	N/A	19,333	21,749
30,000 TO 59,999	5	108.69	110.86	110.68	05.33	100.16	100.64	123.21	N/A	38,550	42,668
60,000 TO 99,999	14	94.43	97.90	96.34	20.33	101.62	67.51	175.17	70.34 to 116.71	74,637	71,904
100,000 TO 149,999	7	83.11	83.93	84.46	10.78	99.37	64.06	101.05	64.06 to 101.05	121,929	102,982
150,000 TO 249,999	8	84.08	83.34	82.17	15.79	101.42	52.66	106.44	52.66 to 106.44	189,375	155,602
250,000 TO 499,999	4	65.56	66.83	67.61	21.48	98.85	45.59	90.62	N/A	290,125	196,162
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>42</b>	<b>92.86</b>	<b>95.74</b>	<b>84.02</b>	<b>24.56</b>	<b>113.95</b>	<b>45.59</b>	<b>267.30</b>	<b>80.13 to 97.76</b>	<b>115,111</b>	<b>96,722</b>

# Garden Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	13	100.20	100.20	0.00%	99.88	106.72	-6.41%	100.76	102.88	-2.06%
<b>Total</b>	<b>13</b>	<b>100.20</b>	<b>100.20</b>	<b>0.00%</b>	<b>99.88</b>	<b>106.72</b>	<b>-6.41%</b>	<b>100.76</b>	<b>102.88</b>	<b>-2.06%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	13	18.41	25.08	-26.62%	99.13	103.73	-6.41%	61.07	61.07	0.00%	135.47	175.07	-22.62%
<b>Total</b>	<b>13</b>	<b>18.41</b>	<b>25.08</b>	<b>-26.62%</b>	<b>99.13</b>	<b>103.73</b>	<b>-6.41%</b>	<b>61.07</b>	<b>61.07</b>	<b>0.00%</b>	<b>135.47</b>	<b>175.07</b>	<b>-22.62%</b>



**35 Garden**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 13  
 Total Sales Price : 1,766,718  
 Total Adj. Sales Price : 1,766,718  
 Total Assessed Value : 1,780,099  
 Avg. Adj. Sales Price : 135,901  
 Avg. Assessed Value : 136,931

MEDIAN : 100  
 WGT. MEAN : 101  
 MEAN : 100  
 COD : 18.40  
 PRD : 99.13

COV : 22.86  
 STD : 22.83  
 Avg. Abs. Dev : 18.44  
 MAX Sales Ratio : 135.47  
 MIN Sales Ratio : 61.07

95% Median C.I. : 82.88 to 118.83  
 95% Wgt. Mean C.I. : 84.73 to 116.79  
 95% Mean C.I. : 86.08 to 113.68

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	1	112.38	112.38	112.38	00.00	100.00	112.38	112.38	N/A	6,500	7,305	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	5	87.25	88.06	87.70	23.03	100.41	61.07	126.55	N/A	97,944	85,896	
01-JUL-23 To 30-SEP-23	1	83.50	83.50	83.50	00.00	100.00	83.50	83.50	N/A	365,000	304,772	
01-OCT-23 To 31-DEC-23	1	99.35	99.35	99.35	00.00	100.00	99.35	99.35	N/A	40,000	39,738	
01-JAN-24 To 31-MAR-24												
01-APR-24 To 30-JUN-24	1	118.83	118.83	118.83	00.00	100.00	118.83	118.83	N/A	23,000	27,331	
01-JUL-24 To 30-SEP-24	2	98.37	98.37	112.14	15.75	87.72	82.88	113.85	N/A	338,750	379,858	
01-OCT-24 To 31-DEC-24	1	111.93	111.93	111.93	00.00	100.00	111.93	111.93	N/A	50,000	55,966	
01-JAN-25 To 31-MAR-25												
01-APR-25 To 30-JUN-25												
01-JUL-25 To 30-SEP-25	1	135.47	135.47	135.47	00.00	100.00	135.47	135.47	N/A	115,000	155,789	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	7	87.25	90.88	86.11	21.17	105.54	61.07	126.55	61.07 to 126.55	123,031	105,937	
01-OCT-23 To 30-SEP-24	4	106.60	103.73	111.65	11.83	92.91	82.88	118.83	N/A	185,125	206,696	
01-OCT-24 To 30-SEP-25	2	123.70	123.70	128.34	09.51	96.38	111.93	135.47	N/A	82,500	105,878	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	7	87.25	89.02	86.51	19.04	102.90	61.07	126.55	61.07 to 126.55	127,817	110,570	
01-JAN-24 To 31-DEC-24	4	112.89	106.87	112.33	08.39	95.14	82.88	118.83	N/A	187,625	210,753	
<u>ALL</u>	13	100.20	99.88	100.76	18.40	99.13	61.07	135.47	82.88 to 118.83	135,901	136,931	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	13	100.20	99.88	100.76	18.40	99.13	61.07	135.47	82.88 to 118.83	135,901	136,931	
<u>ALL</u>	13	100.20	99.88	100.76	18.40	99.13	61.07	135.47	82.88 to 118.83	135,901	136,931	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	13	100.20	99.88	100.76	18.40	99.13	61.07	135.47	82.88 to 118.83	135,901	136,931	
04												
<u>ALL</u>	13	100.20	99.88	100.76	18.40	99.13	61.07	135.47	82.88 to 118.83	135,901	136,931	

**35 Garden  
COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 13  
 Total Sales Price : 1,766,718  
 Total Adj. Sales Price : 1,766,718  
 Total Assessed Value : 1,780,099  
 Avg. Adj. Sales Price : 135,901  
 Avg. Assessed Value : 136,931

MEDIAN : 100  
 WGT. MEAN : 101  
 MEAN : 100  
 COD : 18.40  
 PRD : 99.13

COV : 22.86  
 STD : 22.83  
 Avg. Abs. Dev : 18.44  
 MAX Sales Ratio : 135.47  
 MIN Sales Ratio : 61.07

95% Median C.I. : 82.88 to 118.83  
 95% Wgt. Mean C.I. : 84.73 to 116.79  
 95% Mean C.I. : 86.08 to 113.68

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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											
Less Than 15,000	2	119.47	119.47	120.97	05.93	98.76	112.38	126.55	N/A	8,250	9,980
Less Than 30,000	5	112.38	96.81	93.29	21.19	103.77	61.07	126.55	N/A	14,900	13,900
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	13	100.20	99.88	100.76	18.40	99.13	61.07	135.47	82.88 to 118.83	135,901	136,931
Greater Than 14,999	11	99.35	96.32	100.57	18.33	95.77	61.07	135.47	65.24 to 118.83	159,111	160,013
Greater Than 29,999	8	99.78	101.80	101.09	13.59	100.70	82.88	135.47	82.88 to 135.47	211,527	213,825
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	119.47	119.47	120.97	05.93	98.76	112.38	126.55	N/A	8,250	9,980
15,000 TO 29,999	3	65.24	81.71	85.41	29.51	95.67	61.07	118.83	N/A	19,333	16,513
30,000 TO 59,999	4	99.78	98.59	99.65	07.50	98.94	82.88	111.93	N/A	44,625	44,471
60,000 TO 99,999											
100,000 TO 149,999	1	135.47	135.47	135.47	00.00	100.00	135.47	135.47	N/A	115,000	155,789
150,000 TO 249,999											
250,000 TO 499,999	2	85.38	85.38	85.45	02.20	99.92	83.50	87.25	N/A	379,359	324,146
500,000 TO 999,999	1	113.85	113.85	113.85	00.00	100.00	113.85	113.85	N/A	640,000	728,636
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>13</b>	<b>100.20</b>	<b>99.88</b>	<b>100.76</b>	<b>18.40</b>	<b>99.13</b>	<b>61.07</b>	<b>135.47</b>	<b>82.88 to 118.83</b>	<b>135,901</b>	<b>136,931</b>

**35 Garden**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 13	MEDIAN : 100	COV : 22.86	95% Median C.I. : 82.88 to 118.83
Total Sales Price : 1,766,718	WGT. MEAN : 101	STD : 22.83	95% Wgt. Mean C.I. : 84.73 to 116.79
Total Adj. Sales Price : 1,766,718	MEAN : 100	Avg. Abs. Dev : 18.44	95% Mean C.I. : 86.08 to 113.68
Total Assessed Value : 1,780,099			
Avg. Adj. Sales Price : 135,901	COD : 18.40	MAX Sales Ratio : 135.47	
Avg. Assessed Value : 136,931	PRD : 99.13	MIN Sales Ratio : 61.07	

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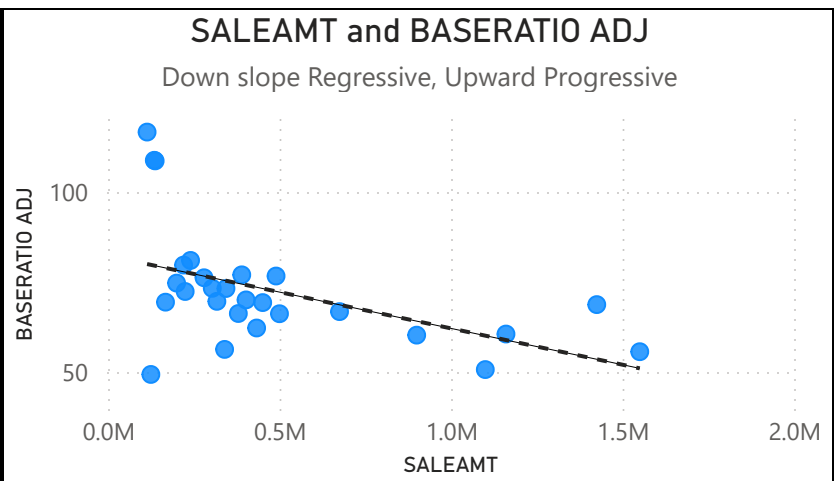
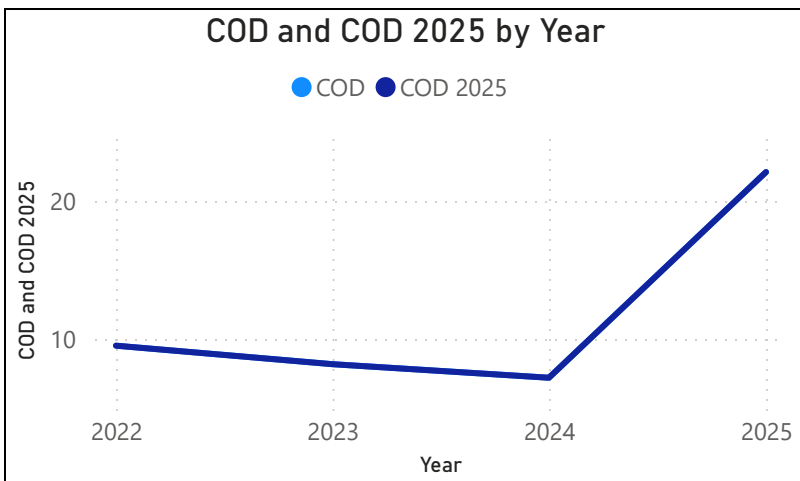
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	82.88	82.88	82.88	00.00	100.00	82.88	82.88	N/A	37,500	31,080
344	1	113.85	113.85	113.85	00.00	100.00	113.85	113.85	N/A	640,000	728,636
350	2	123.93	123.93	134.23	09.32	92.33	112.38	135.47	N/A	60,750	81,547
353	1	99.35	99.35	99.35	00.00	100.00	99.35	99.35	N/A	40,000	39,738
406	5	111.93	96.72	100.13	21.27	96.59	61.07	126.55	N/A	23,600	23,632
528	1	100.20	100.20	100.20	00.00	100.00	100.20	100.20	N/A	51,000	51,100
531	1	83.50	83.50	83.50	00.00	100.00	83.50	83.50	N/A	365,000	304,772
543	1	87.25	87.25	87.25	00.00	100.00	87.25	87.25	N/A	393,718	343,520
<u>ALL</u>	<u>13</u>	100.20	99.88	100.76	18.40	99.13	61.07	135.47	82.88 to 118.83	135,901	136,931

# Garden Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	27	69.63	69.63	0.00%	72.57	72.57	-0.00%	66.17	66.17	0.00%
<b>Total</b>	<b>27</b>	<b>69.63</b>	<b>69.63</b>	<b>0.00%</b>	<b>72.57</b>	<b>72.57</b>	<b>-0.00%</b>	<b>66.17</b>	<b>66.17</b>	<b>0.00%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	27	15.25	15.25	-0.01%	109.67	109.67	0.00%
<b>Total</b>	<b>27</b>	<b>15.25</b>	<b>15.25</b>	<b>-0.01%</b>	<b>109.67</b>	<b>109.67</b>	<b>0.00%</b>



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

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 27  
Total Sales Price : 13,008,427  
Total Adj. Sales Price : 13,008,427  
Total Assessed Value : 8,607,444  
Avg. Adj. Sales Price : 481,794  
Avg. Assessed Value : 318,794

MEDIAN : 70  
WGT. MEAN : 66  
MEAN : 73  
COD : 15.25  
PRD : 109.67

COV : 22.41  
STD : 16.26  
Avg. Abs. Dev : 10.62  
MAX Sales Ratio : 116.65  
MIN Sales Ratio : 49.32

95% Median C.I. : 66.18 to 76.18  
95% Wgt. Mean C.I. : 61.51 to 70.83  
95% Mean C.I. : 66.14 to 79.00

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	3	66.77	65.70	60.31	09.51	108.94	55.64	74.70	N/A	808,483	487,574	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23	1	69.63	69.63	69.63	00.00	100.00	69.63	69.63	N/A	317,500	221,061	
01-OCT-23 To 31-DEC-23	3	66.18	62.09	56.84	09.43	109.24	50.68	69.40	N/A	589,232	334,907	
01-JAN-24 To 31-MAR-24	1	68.72	68.72	68.72	00.00	100.00	68.72	68.72	N/A	1,425,000	979,257	
01-APR-24 To 30-JUN-24	2	66.47	66.47	68.31	15.33	97.31	56.28	76.66	N/A	415,000	283,491	
01-JUL-24 To 30-SEP-24	2	77.09	77.09	76.40	05.06	100.90	73.19	80.99	N/A	292,349	223,362	
01-OCT-24 To 31-DEC-24	4	71.20	69.47	68.65	04.69	101.19	62.22	73.25	N/A	341,215	234,251	
01-JAN-25 To 31-MAR-25	4	72.98	80.71	68.29	23.94	118.19	60.24	116.65	N/A	403,590	275,622	
01-APR-25 To 30-JUN-25	5	69.28	79.32	68.34	31.06	116.07	49.32	108.81	N/A	401,773	274,585	
01-JUL-25 To 30-SEP-25	2	76.59	76.59	76.65	00.54	99.92	76.18	76.99	N/A	335,000	256,779	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	4	68.20	66.69	61.39	08.04	108.63	55.64	74.70	N/A	685,737	420,946	
01-OCT-23 To 30-SEP-24	8	69.06	67.76	65.06	10.57	104.15	50.68	80.99	50.68 to 80.99	575,924	374,711	
01-OCT-24 To 30-SEP-25	15	72.36	76.70	69.39	18.64	110.53	49.32	116.65	62.22 to 79.70	377,206	261,732	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	4	67.79	63.97	58.79	08.17	108.81	50.68	69.63	N/A	521,299	306,446	
01-JAN-24 To 31-DEC-24	9	72.36	70.41	69.69	07.19	101.03	56.28	80.99	62.22 to 76.66	467,173	325,552	
<u>ALL</u>	27	69.63	72.57	66.17	15.25	109.67	49.32	116.65	66.18 to 76.18	481,794	318,794	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	27	69.63	72.57	66.17	15.25	109.67	49.32	116.65	66.18 to 76.18	481,794	318,794	
<u>ALL</u>	27	69.63	72.57	66.17	15.25	109.67	49.32	116.65	66.18 to 76.18	481,794	318,794	

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

**PAD 2026 R&O Statistics (Using 2026 Values)**  
Qualified  
Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 27  
Total Sales Price : 13,008,427  
Total Adj. Sales Price : 13,008,427  
Total Assessed Value : 8,607,444  
Avg. Adj. Sales Price : 481,794  
Avg. Assessed Value : 318,794

MEDIAN : 70  
WGT. MEAN : 66  
MEAN : 73  
COD : 15.25  
PRD : 109.67

COV : 22.41  
STD : 16.26  
Avg. Abs. Dev : 10.62  
MAX Sales Ratio : 116.65  
MIN Sales Ratio : 49.32

95% Median C.I. : 66.18 to 76.18  
95% Wgt. Mean C.I. : 61.51 to 70.83  
95% Mean C.I. : 66.14 to 79.00

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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
<b>Irrigated</b>											
County	2	76.68	76.68	76.82	05.63	99.82	72.36	80.99	N/A	232,873	178,900
1	2	76.68	76.68	76.82	05.63	99.82	72.36	80.99	N/A	232,873	178,900
<b>Dry</b>											
County	9	74.70	83.64	71.78	21.43	116.52	60.54	116.65	66.77 to 108.81	392,432	281,678
1	9	74.70	83.64	71.78	21.43	116.52	60.54	116.65	66.77 to 108.81	392,432	281,678
<b>Grass</b>											
County	6	62.50	61.44	62.17	12.30	98.83	49.32	69.40	49.32 to 69.40	676,521	420,614
1	6	62.50	61.44	62.17	12.30	98.83	49.32	69.40	49.32 to 69.40	676,521	420,614
<b>ALL</b>	<b>27</b>	<b>69.63</b>	<b>72.57</b>	<b>66.17</b>	<b>15.25</b>	<b>109.67</b>	<b>49.32</b>	<b>116.65</b>	<b>66.18 to 76.18</b>	<b>481,794</b>	<b>318,794</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	6	74.27	70.51	64.71	10.02	108.96	50.68	80.99	50.68 to 80.99	472,624	305,845
1	6	74.27	70.51	64.71	10.02	108.96	50.68	80.99	50.68 to 80.99	472,624	305,845
<b>Dry</b>											
County	10	72.37	81.50	70.73	21.64	115.23	60.54	116.65	62.22 to 108.81	396,524	280,476
1	10	72.37	81.50	70.73	21.64	115.23	60.54	116.65	62.22 to 108.81	396,524	280,476
<b>Grass</b>											
County	7	68.72	64.05	63.08	11.87	101.54	49.32	79.70	49.32 to 79.70	611,355	385,617
1	7	68.72	64.05	63.08	11.87	101.54	49.32	79.70	49.32 to 79.70	611,355	385,617
<b>ALL</b>	<b>27</b>	<b>69.63</b>	<b>72.57</b>	<b>66.17</b>	<b>15.25</b>	<b>109.67</b>	<b>49.32</b>	<b>116.65</b>	<b>66.18 to 76.18</b>	<b>481,794</b>	<b>318,794</b>

## Garden County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Box Butte	1	3,830	3,941	3,946	3,932	3,351	3,341	3,350	3,336	3,591
Cheyenne	3	2,862	2,857	n/a	2,849	2,843	2,674	2,597	2,551	2,837
Deuel	1	3,098	3,100	3,000	2,934	2,800	2,783	2,743	2,800	3,037
Grant	1	n/a	n/a	n/a	1,830	1,830	1,830	1,830	1,830	1,830
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Keith	2	3,660	3,660	3,575	3,445	3,445	3,445	3,445	3,445	3,583
Morrill	2	2,200	2,200	n/a	2,200	2,090	2,090	2,090	2,090	2,132
Morrill	3	3,140	3,140	2,900	2,900	2,700	2,700	2,600	2,600	2,899
Morrill	4	3,000	3,000	2,900	2,900	2,750	2,750	2,600	2,600	2,811
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Box Butte	1	n/a	700	700	700	700	n/a	700	700	700
Cheyenne	3	n/a	723	711	712	710	n/a	705	700	720
Deuel	1	n/a	1,025	975	975	925	n/a	950	900	1,003
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Keith	1	n/a	625	625	625	600	600	600	600	609
Keith	2	n/a	1,130	n/a	1,070	1,030	n/a	1,030	1,030	1,107
Morrill	2	n/a	570	569	535	535	n/a	525	525	535
Morrill	3	n/a	625	625	605	625	605	600	600	611
Morrill	4	n/a	620	620	620	525	525	525	525	546
Sheridan	1	n/a	800	780	780	765	740	720	715	766

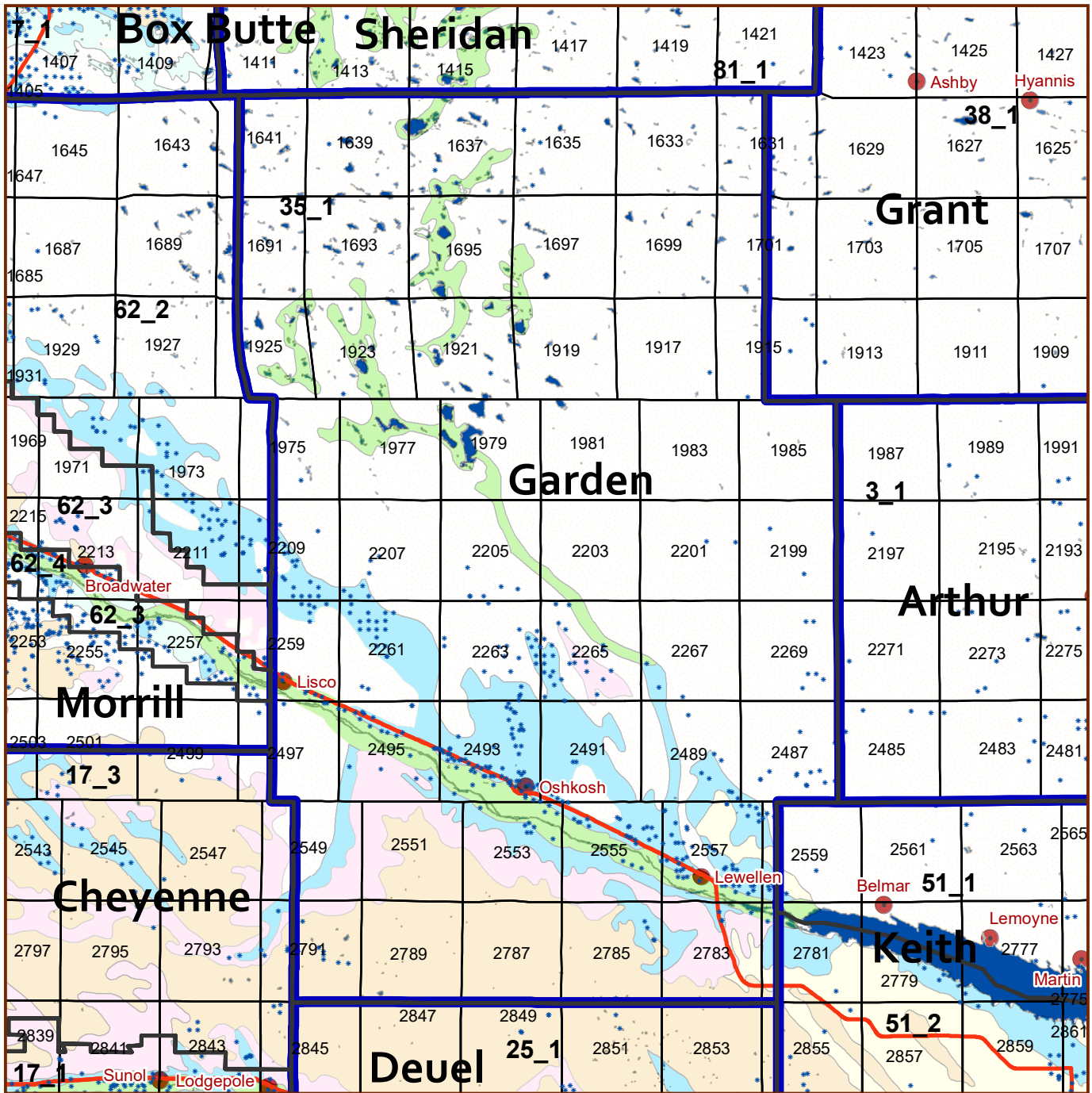
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Garden	1	495	n/a	498	495	485	485	485	485	486
Arthur	1	505	505	505	505	505	505	n/a	505	505
Box Butte	1	450	450	n/a	450	450	450	450	450	450
Cheyenne	3	n/a	672	n/a	648	n/a	612	600	419	507
Deuel	1	555	n/a	555	555	n/a	555	555	555	555
Grant	1	675	675	675	675	675	675	n/a	675	675
Keith	1	760	760	n/a	760	720	720	720	720	722
Keith	2	865	n/a	n/a	865	n/a	820	820	820	820
Morrill	2	520	521	n/a	n/a	n/a	520	520	520	520
Morrill	3	600	600	n/a	600	600	580	550	550	557
Morrill	4	635	622	500	576	563	570	519	764	612
Sheridan	1	623	623	619	619	592	592	588	564	591

County	Mkt Area	CRP	TIMBER	WASTE
Garden	1	854	n/a	50
Arthur	1	n/a	n/a	10
Box Butte	1	600	n/a	200
Cheyenne	3	561	n/a	100
Deuel	1	588	n/a	n/a
Grant	1	n/a	n/a	10
Keith	1	484	n/a	319
Keith	2	790	n/a	314
Morrill	2	525	n/a	50
Morrill	3	601	n/a	50
Morrill	4	543	n/a	579
Sheridan	1	n/a	n/a	75

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

# GARDEN COUNTY



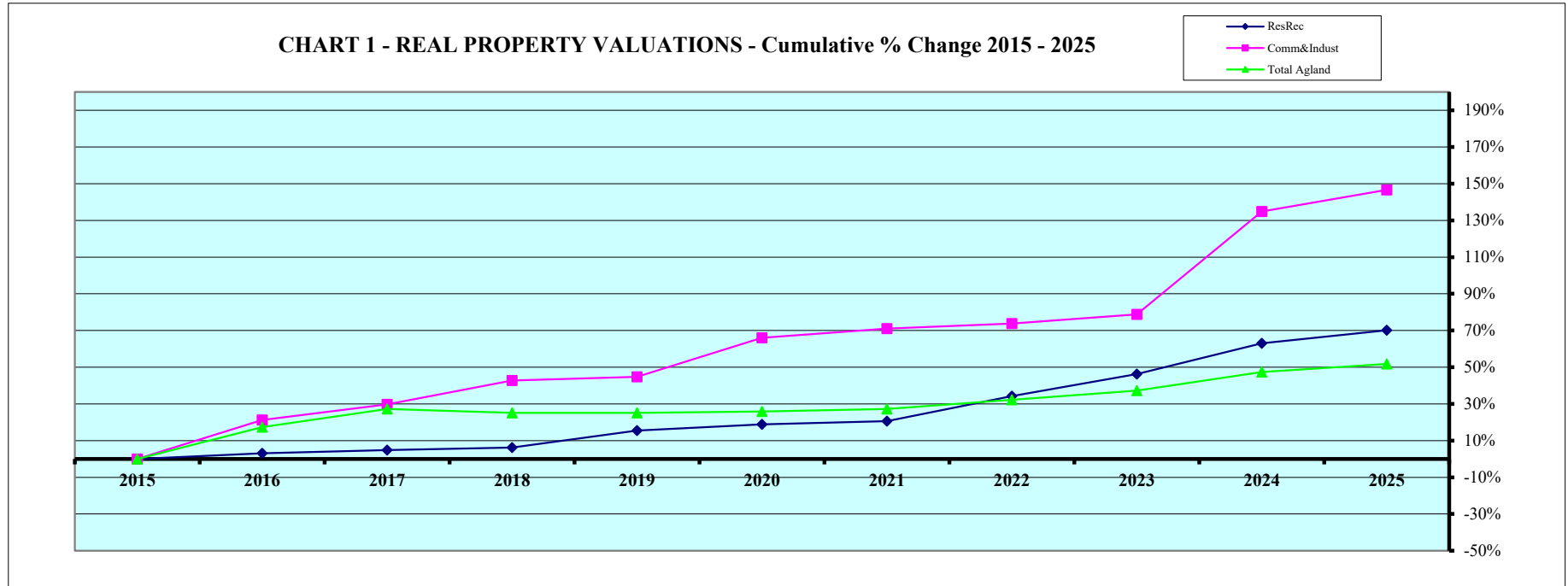
**Legend**

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

**Soils  
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	41,090,872	-	-	-	7,998,608	-	-	-	420,886,780	-	-	-
2016	42,356,059	1,265,187	3.08%	3.08%	9,696,292	1,697,684	21.22%	21.22%	494,074,921	73,188,141	17.39%	17.39%
2017	43,068,012	711,953	1.68%	4.81%	10,380,604	684,312	7.06%	29.78%	535,360,536	41,285,615	8.36%	27.20%
2018	43,653,598	585,586	1.36%	6.24%	11,419,787	1,039,183	10.01%	42.77%	526,784,989	-8,575,547	-1.60%	25.16%
2019	47,458,340	3,804,742	8.72%	15.50%	11,580,089	160,302	1.40%	44.78%	526,639,527	-145,462	-0.03%	25.13%
2020	48,827,529	1,369,189	2.89%	18.83%	13,282,575	1,702,486	14.70%	66.06%	529,540,052	2,900,525	0.55%	25.82%
2021	49,569,016	741,487	1.52%	20.63%	13,676,570	393,995	2.97%	70.99%	535,778,479	6,238,427	1.18%	27.30%
2022	55,179,411	5,610,395	11.32%	34.29%	13,897,645	221,075	1.62%	73.75%	556,374,734	20,596,255	3.84%	32.19%
2023	60,108,666	4,929,255	8.93%	46.28%	14,297,906	400,261	2.88%	78.75%	577,846,666	21,471,932	3.86%	37.29%
2024	66,974,261	6,865,595	11.42%	62.99%	18,780,072	4,482,166	31.35%	134.79%	620,254,469	42,407,803	7.34%	47.37%
2025	69,905,716	2,931,455	4.38%	70.12%	19,727,530	947,458	5.05%	146.64%	638,770,629	18,516,160	2.99%	51.77%

Rate Annual %chg: Residential & Recreational **5.46%**

Commercial & Industrial **9.45%**

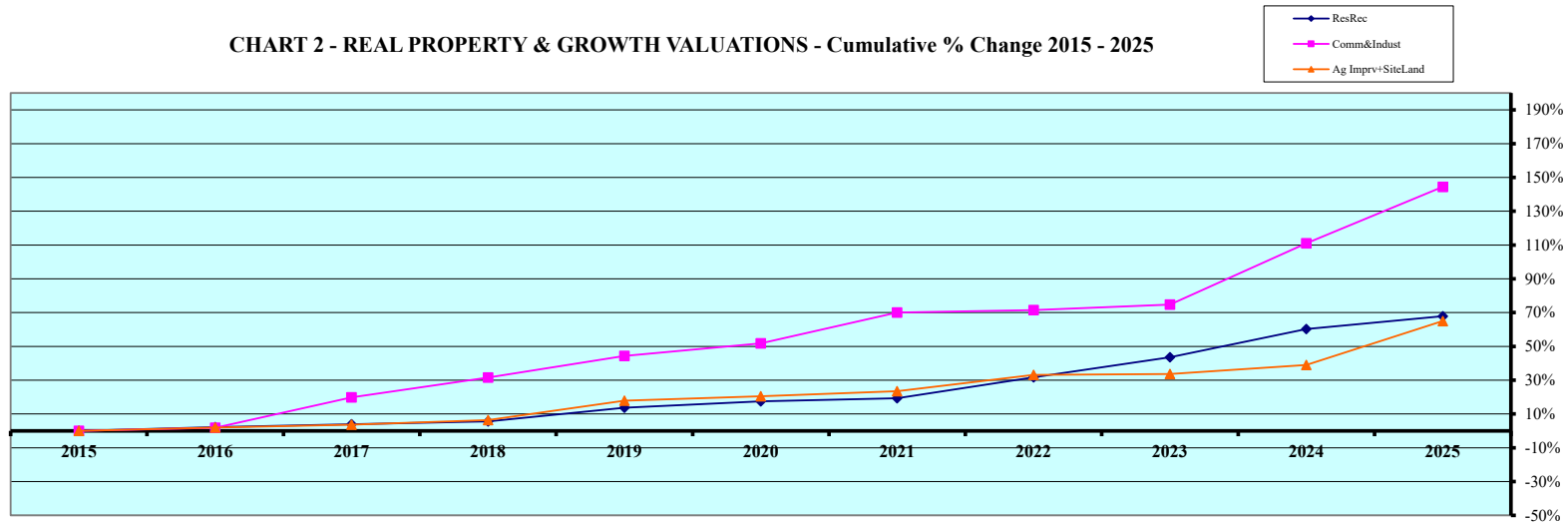
Agricultural Land **4.26%**

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

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	41,090,872	399,120	0.97%	40,691,752	--	--	7,998,608	101,537	1.27%	7,897,071	--	--
2016	42,356,059	347,180	0.82%	42,008,879	2.23%	2.23%	9,696,292	1,548,785	15.97%	8,147,507	1.86%	1.86%
2017	43,068,012	338,010	0.78%	42,730,002	0.88%	3.99%	10,380,604	798,090	7.69%	9,582,514	-1.17%	19.80%
2018	43,653,598	255,481	0.59%	43,398,117	0.77%	5.61%	11,419,787	895,290	7.84%	10,524,497	1.39%	31.58%
2019	47,458,340	741,024	1.56%	46,717,316	7.02%	13.69%	11,580,089	31,310	0.27%	11,548,779	1.13%	44.38%
2020	48,827,529	563,320	1.15%	48,264,209	1.70%	17.46%	13,282,575	1,143,674	8.61%	12,138,901	4.83%	51.76%
2021	49,569,016	545,205	1.10%	49,023,811	0.40%	19.31%	13,676,570	71,105	0.52%	13,605,465	2.43%	70.10%
2022	55,179,411	1,084,300	1.97%	54,095,111	9.13%	31.65%	13,897,645	179,035	1.29%	13,718,610	0.31%	71.51%
2023	60,108,666	1,109,461	1.85%	58,999,205	6.92%	43.58%	14,297,906	320,030	2.24%	13,977,876	0.58%	74.75%
2024	66,974,261	1,097,229	1.64%	65,877,032	9.60%	60.32%	18,780,072	1,904,000	10.14%	16,876,072	18.03%	110.99%
2025	69,905,716	920,340	1.32%	68,985,376	3.00%	67.88%	19,727,530	174,779	0.89%	19,552,751	4.11%	144.45%
Rate Ann%chg	5.46%		Resid & Recreat w/o growth			4.17%	9.45%		C & I w/o growth			3.35%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	23,484,402	13,281,671	36,766,073	753,012	2.05%	36,013,061	--	--
2016	24,448,197	13,637,014	38,085,211	579,720	1.52%	37,505,491	2.01%	2.01%
2017	24,544,626	14,111,822	38,656,448	543,765	1.41%	38,112,683	0.07%	3.66%
2018	25,253,000	15,067,782	40,320,782	1,203,770	2.99%	39,117,012	1.19%	6.39%
2019	27,475,680	16,481,557	43,957,237	615,740	1.40%	43,341,497	7.49%	17.88%
2020	27,926,035	17,369,928	45,295,963	986,624	2.18%	44,309,339	0.80%	20.52%
2021	28,921,605	17,390,925	46,312,530	893,490	1.93%	45,419,040	0.27%	23.54%
2022	31,725,865	17,665,283	49,391,148	417,410	0.85%	48,973,738	5.75%	33.20%
2023	32,118,645	17,964,942	50,083,587	963,650	1.92%	49,119,937	-0.55%	33.60%
2024	34,177,930	18,736,635	52,914,565	1,795,661	3.39%	51,118,904	2.07%	39.04%
2025	41,206,793	21,529,433	62,736,226	2,060,738	3.28%	60,675,488	14.67%	65.03%
Rate Ann%chg	5.78%	4.95%	5.49%	Ag Imprv+Site w/o growth			3.38%	

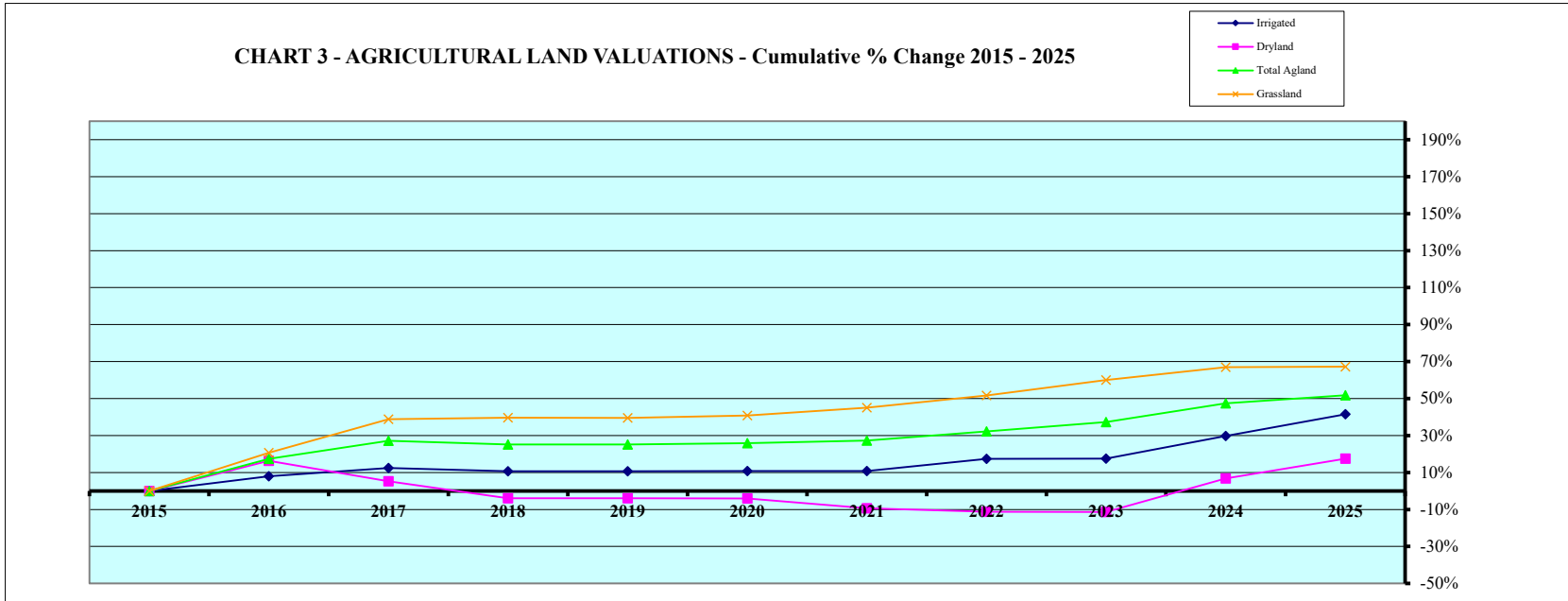
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 35  
County GARDEN

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	75,619,377	-	-	-	82,641,122	-	-	-	257,694,649	-	-	-
2016	81,642,928	6,023,551	7.97%	7.97%	96,177,289	13,536,167	16.38%	16.38%	310,893,569	53,198,920	20.64%	20.64%
2017	84,994,241	3,351,313	4.10%	12.40%	86,990,676	-9,186,613	-9.55%	5.26%	357,796,101	46,902,532	15.09%	38.84%
2018	83,696,616	-1,297,625	-1.53%	10.68%	79,347,037	-7,643,639	-8.79%	-3.99%	359,721,238	1,925,137	0.54%	39.59%
2019	83,643,970	-52,646	-0.06%	10.61%	79,364,907	17,870	0.02%	-3.96%	359,646,637	-74,601	-0.02%	39.56%
2020	83,769,995	126,025	0.15%	10.78%	79,323,201	-41,706	-0.05%	-4.01%	362,947,996	3,301,359	0.92%	40.84%
2021	83,762,246	-7,749	-0.01%	10.77%	74,876,695	-4,446,506	-5.61%	-9.40%	373,773,478	10,825,482	2.98%	45.05%
2022	88,761,475	4,999,229	5.97%	17.38%	73,345,766	-1,530,929	-2.04%	-11.25%	390,782,582	17,009,104	4.55%	51.65%
2023	88,823,333	61,858	0.07%	17.46%	73,259,966	-85,800	-0.12%	-11.35%	412,340,315	21,557,733	5.52%	60.01%
2024	98,072,811	9,249,478	10.41%	29.69%	88,247,320	14,987,354	20.46%	6.78%	430,363,779	18,023,464	4.37%	67.01%
2025	106,987,757	8,914,946	9.09%	41.48%	97,075,169	8,827,849	10.00%	17.47%	430,981,089	617,310	0.14%	67.24%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	895,396	-	-	-	4,036,236	-	-	-	420,886,780	-	-	-
2016	895,644	248	0.03%	0.03%	4,465,491	429,255	10.64%	10.64%	494,074,921	73,188,141	17.39%	17.39%
2017	895,795	151	0.02%	0.04%	4,683,723	218,232	4.89%	16.04%	535,360,536	41,285,615	8.36%	27.20%
2018	896,170	375	0.04%	0.09%	3,123,928	-1,559,795	-33.30%	-22.60%	526,784,989	-8,575,547	-1.60%	25.16%
2019	896,169	-1	0.00%	0.09%	3,087,844	-36,084	-1.16%	-23.50%	526,639,527	-145,462	-0.03%	25.13%
2020	896,281	112	0.01%	0.10%	2,602,579	-485,265	-15.72%	-35.52%	529,540,052	2,900,525	0.55%	25.82%
2021	896,278	-3	0.00%	0.10%	2,469,782	-132,797	-5.10%	-38.81%	535,778,479	6,238,427	1.18%	27.30%
2022	896,271	-7	0.00%	0.10%	2,588,640	118,858	4.81%	-35.86%	556,374,734	20,596,255	3.84%	32.19%
2023	896,270	-1	0.00%	0.10%	2,526,782	-61,858	-2.39%	-37.40%	577,846,666	21,471,932	3.86%	37.29%
2024	896,270	0	0.00%	0.10%	2,674,289	147,507	5.84%	-33.74%	620,254,469	42,407,803	7.34%	47.37%
2025	896,269	-1	0.00%	0.10%	2,830,345	156,056	5.84%	-29.88%	638,770,629	18,516,160	2.99%	51.77%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(<sup>1</sup>)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	75,832,743	38,623	1,963			82,854,584	105,492	785			257,798,811	874,961	295		
2016	81,694,063	38,541	2,120	7.96%	7.96%	96,594,727	105,186	918	16.92%	16.92%	310,893,451	875,437	355	20.53%	20.53%
2017	85,119,854	38,610	2,205	4.01%	12.28%	86,467,763	104,738	826	-10.10%	5.11%	358,041,598	875,882	409	15.11%	38.74%
2018	83,709,687	37,969	2,205	0.00%	12.29%	79,347,029	105,542	752	-8.93%	-4.28%	359,732,625	882,339	408	-0.26%	38.37%
2019	83,643,970	37,939	2,205	0.00%	12.29%	79,364,886	105,566	752	0.00%	-4.28%	359,646,667	882,357	408	-0.03%	38.34%
2020	83,769,929	37,939	2,208	0.15%	12.46%	79,345,609	105,525	752	0.01%	-4.27%	362,951,174	883,093	411	0.83%	39.49%
2021	83,762,479	37,936	2,208	0.00%	12.46%	74,921,440	105,570	710	-5.62%	-9.64%	373,799,421	883,044	423	2.99%	43.67%
2022	88,768,417	38,017	2,335	5.75%	18.92%	73,344,886	105,299	697	-1.85%	-11.32%	390,783,671	883,033	443	4.54%	50.20%
2023	88,823,333	38,040	2,335	0.00%	18.93%	73,321,289	105,265	697	0.00%	-11.32%	412,317,458	882,215	467	5.61%	58.62%
2024	97,779,094	38,006	2,573	10.18%	31.03%	88,239,273	105,319	838	20.29%	6.67%	430,372,925	882,141	488	4.39%	65.58%
2025	106,715,399	37,992	2,809	9.18%	43.06%	97,161,516	105,089	925	10.35%	17.72%	430,984,689	882,307	488	0.12%	65.79%

Rate Annual %chg Average Value/Acre: 3.48%

1.61%

5.27%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	895,396	17,904	50			4,141,433	9,624	430			421,522,967	1,046,603	403		
2016	895,644	17,909	50	0.00%	0.00%	4,465,491	9,332	479	11.20%	11.20%	494,543,376	1,046,404	473	17.35%	17.35%
2017	895,796	17,912	50	0.00%	0.00%	4,924,995	9,257	532	11.18%	23.64%	535,450,006	1,046,399	512	8.27%	27.05%
2018	896,170	17,919	50	0.00%	0.00%	3,123,929	2,014	1,551	191.60%	260.53%	526,809,440	1,045,783	504	-1.56%	25.08%
2019	896,170	17,919	50	0.00%	0.00%	3,087,844	1,964	1,572	1.33%	265.33%	526,639,537	1,045,746	504	-0.03%	25.04%
2020	896,169	17,919	50	0.00%	0.00%	2,594,159	1,268	2,046	30.13%	375.40%	529,557,040	1,045,745	506	0.55%	25.73%
2021	896,273	17,922	50	0.00%	0.00%	2,509,782	1,255	2,001	-2.21%	364.89%	535,889,400	1,045,726	512	1.20%	27.24%
2022	896,273	17,922	50	0.00%	0.00%	2,588,640	1,229	2,107	5.30%	389.52%	556,381,887	1,045,499	532	3.85%	32.13%
2023	896,271	17,921	50	0.00%	0.00%	2,526,782	1,203	2,101	-0.28%	388.16%	577,885,133	1,044,645	553	3.95%	37.35%
2024	896,270	17,921	50	0.00%	0.00%	2,968,813	1,245	2,384	13.50%	454.04%	620,256,375	1,044,632	594	7.33%	47.42%
2025	896,270	17,921	50	0.00%	0.00%	2,830,344	1,130	2,504	5.02%	481.84%	638,588,218	1,044,441	611	2.97%	51.81%

35  
GARDEN

Rate Annual %chg Average Value/Acre: 4.24%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,638</b>	<b>Value : 799,999,351</b>	<b>Growth 2,570,388</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	64	230,316	45	167,500	110	468,852	219	866,668	
<b>02. Res Improve Land</b>	642	5,588,146	70	1,615,348	163	4,715,660	875	11,919,154	
<b>03. Res Improvements</b>	643	38,318,321	70	6,973,404	174	18,707,973	887	63,999,698	
<b>04. Res Total</b>	707	44,136,783	115	8,756,252	284	23,892,485	1,106	76,785,520	1,023,830
<b>% of Res Total</b>	63.92	57.48	10.40	11.40	25.68	31.12	23.85	9.60	39.83
<b>05. Com UnImp Land</b>	19	69,895	5	22,093	4	54,439	28	146,427	
<b>06. Com Improve Land</b>	111	884,276	16	398,241	18	2,014,049	145	3,296,566	
<b>07. Com Improvements</b>	117	6,929,643	16	1,692,102	21	8,303,622	154	16,925,367	
<b>08. Com Total</b>	136	7,883,814	21	2,112,436	25	10,372,110	182	20,368,360	633,324
<b>% of Com Total</b>	74.73	38.71	11.54	10.37	13.74	50.92	3.92	2.55	24.64
<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>	707	44,136,783	115	8,756,252	284	23,892,485	1,106	76,785,520	1,023,830
<b>% of Res &amp; Rec Total</b>	63.92	57.48	10.40	11.40	25.68	31.12	23.85	9.60	39.83
<b>Com &amp; Ind Total</b>	136	7,883,814	21	2,112,436	25	10,372,110	182	20,368,360	633,324
<b>% of Com &amp; Ind Total</b>	74.73	38.71	11.54	10.37	13.74	50.92	3.92	2.55	24.64
<b>17. Taxable Total</b>	843	52,020,597	136	10,868,688	309	34,264,595	1,288	97,153,880	1,657,154
<b>% of Taxable Total</b>	65.45	53.54	10.56	11.19	23.99	35.27	27.77	12.14	64.47

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	36	287,820	36	287,820	0
24. Non-Producing	0	0	0	0	7	41,529	7	41,529	0
25. Total	0	0	0	0	43	329,349	43	329,349	0

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	23,884	28	4,204,118	2,758	530,540,346	2,788	534,768,348
28. Ag-Improved Land	0	0	29	3,540,970	483	111,423,614	512	114,964,584
29. Ag Improvements	1	71,016	29	3,112,774	489	49,599,400	519	52,783,190

30. Ag Total				3,307	702,516,122
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	3.00	4,500	
32. HomeSite Improv Land	0	0.00	0	19	20.31	329,000	
33. HomeSite Improvements	0	0.00	0	21	0.00	1,674,494	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	5.06	12,465	
36. FarmSite Improv Land	0	0.00	0	21	62.93	159,315	
37. FarmSite Improvements	1	0.00	71,016	27	0.00	1,438,280	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	37	82.62	0	
40. Other- Non Ag Use	0	0.00	0	1	19.47	12,906	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	87	89.01	454,010	90	92.01	458,510	
32. HomeSite Improv Land	303	382.76	6,015,480	322	403.07	6,344,480	
33. HomeSite Improvements	308	0.00	33,124,205	329	0.00	34,798,699	913,234
34. HomeSite Total				<b>419</b>	<b>495.08</b>	<b>41,601,689</b>	
35. FarmSite UnImp Land	73	103.96	186,848	75	109.02	199,313	
36. FarmSite Improv Land	426	1,440.49	3,206,341	447	1,503.42	3,365,656	
37. FarmSite Improvements	471	0.00	16,475,195	499	0.00	17,984,491	0
38. FarmSite Total				<b>574</b>	<b>1,612.44</b>	<b>21,549,460</b>	
39. Road & Ditches	1,351	4,589.15	0	1,388	4,671.77	0	
40. Other- Non Ag Use	5	686.52	443,620	6	705.99	456,526	
41. Total Section VI				<b>993</b>	<b>7,485.28</b>	<b>63,607,675</b>	<b>913,234</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	1,678.33	982,665
44. Market Value	0	0.00	0	8	1,678.33	3,301,595
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	108	24,803.80	19,226,156	116	26,482.13	20,208,821
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,409.43	6.31%	7,035,538	6.56%	2,920.00
46. 1A	7,296.01	19.12%	21,304,350	19.88%	2,920.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	5,972.23	15.65%	17,080,575	15.94%	2,860.00
49. 3A1	8,852.59	23.20%	24,565,978	22.92%	2,775.00
50. 3A	1,011.72	2.65%	2,807,531	2.62%	2,775.01
51. 4A1	7,303.91	19.14%	19,903,188	18.57%	2,725.00
52. 4A	5,311.67	13.92%	14,474,335	13.51%	2,725.01
53. Total	38,157.56	100.00%	107,171,495	100.00%	2,808.66
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	66,507.05	63.34%	62,516,622	64.40%	940.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	20,282.03	19.32%	19,065,110	19.64%	940.00
58. 3D1	11,538.98	10.99%	9,923,520	10.22%	860.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3,419.20	3.26%	2,855,035	2.94%	835.00
61. 4D	3,251.35	3.10%	2,714,882	2.80%	835.00
62. Total	104,998.61	100.00%	97,075,169	100.00%	924.54
<b>Grass</b>					
63. 1G1	53,758.21	6.09%	26,610,360	6.17%	495.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	2,372.51	0.27%	1,181,702	0.27%	498.08
66. 2G	10,810.75	1.23%	5,351,341	1.24%	495.00
67. 3G1	36,508.84	4.14%	18,116,033	4.20%	496.21
68. 3G	442,023.71	50.10%	215,799,800	50.08%	488.21
69. 4G1	246,414.08	27.93%	120,034,696	27.85%	487.13
70. 4G	90,330.74	10.24%	43,847,568	10.17%	485.41
71. Total	882,218.84	100.00%	430,941,500	100.00%	488.47
<b>Irrigated Total</b>					
	38,157.56	3.65%	107,171,495	16.77%	2,808.66
<b>Dry Total</b>					
	104,998.61	10.05%	97,075,169	15.19%	924.54
<b>Grass Total</b>					
	882,218.84	84.47%	430,941,500	67.45%	488.47
72. Waste	17,921.42	1.72%	896,268	0.14%	50.01
73. Other	1,128.30	0.11%	2,824,015	0.44%	2,502.89
74. Exempt	973.99	0.09%	501,153	0.08%	514.54
75. Market Area Total	1,044,424.73	100.00%	638,908,447	100.00%	611.73

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	7.99	23,331	1,538.82	4,312,010	36,610.75	102,836,154	38,157.56	107,171,495
<b>77. Dry Land</b>	0.00	0	258.26	229,243	104,740.35	96,845,926	104,998.61	97,075,169
<b>78. Grass</b>	1.14	553	4,544.54	2,213,289	877,673.16	428,727,658	882,218.84	430,941,500
<b>79. Waste</b>	0.00	0	90.92	4,549	17,830.50	891,719	17,921.42	896,268
<b>80. Other</b>	0.00	0	146.94	467,811	981.36	2,356,204	1,128.30	2,824,015
<b>81. Exempt</b>	0.00	0	0.00	0	973.99	501,153	973.99	501,153
<b>82. Total</b>	<b>9.13</b>	<b>23,884</b>	<b>6,579.48</b>	<b>7,226,902</b>	<b>1,037,836.12</b>	<b>631,657,661</b>	<b>1,044,424.73</b>	<b>638,908,447</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	38,157.56	3.65%	107,171,495	16.77%	2,808.66
<b>Dry Land</b>	104,998.61	10.05%	97,075,169	15.19%	924.54
<b>Grass</b>	882,218.84	84.47%	430,941,500	67.45%	488.47
<b>Waste</b>	17,921.42	1.72%	896,268	0.14%	50.01
<b>Other</b>	1,128.30	0.11%	2,824,015	0.44%	2,502.89
<b>Exempt</b>	973.99	0.09%	501,153	0.08%	514.54
<b>Total</b>	<b>1,044,424.73</b>	<b>100.00%</b>	<b>638,908,447</b>	<b>100.00%</b>	<b>611.73</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Lewellen	26	54,450	193	671,960	193	8,911,101	219	9,637,511	68,797
83.2 Lisco	15	32,218	49	105,818	49	3,227,400	64	3,365,436	56,546
83.3 Oshkosh	38	175,866	447	4,911,198	448	29,310,010	486	34,397,074	343,149
83.4 Rural Residential	140	604,134	186	6,230,178	197	22,551,187	337	29,385,499	555,338
84 Residential Total	219	866,668	875	11,919,154	887	63,999,698	1,106	76,785,520	1,023,830

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Lewellen	5	4,785	29	89,533	31	1,108,725	36	1,203,043	283
85.2	Oshkosh	14	66,345	82	760,228	86	5,961,583	100	6,788,156	572,765
85.3	Rural Commercial	9	75,297	30	2,065,696	33	9,213,882	42	11,354,875	12,440
85.4	Rural Residential	0	0	4	381,109	4	641,177	4	1,022,286	47,836
86	Commercial Total	28	146,427	145	3,296,566	154	16,925,367	182	20,368,360	633,324

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	53,758.21	6.14%	26,610,360	6.25%	495.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	2,372.51	0.27%	1,181,702	0.28%	498.08
90. 2G	10,810.75	1.23%	5,351,341	1.26%	495.00
91. 3G1	35,417.59	4.04%	17,177,560	4.04%	485.00
92. 3G	438,241.86	50.04%	212,547,411	49.95%	485.00
93. 4G1	244,917.49	27.96%	118,785,044	27.92%	485.00
94. 4G	90,330.74	10.31%	43,847,568	10.30%	485.41
95. Total	875,849.15	100.00%	425,500,986	100.00%	485.82
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,091.25	17.13%	938,473	17.25%	860.00
101. 3C	3,781.85	59.37%	3,252,389	59.78%	860.00
102. 4C1	1,496.59	23.50%	1,249,652	22.97%	835.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	6,369.69	100.00%	5,440,514	100.00%	854.13
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	875,849.15	99.28%	425,500,986	98.74%	485.82
CRP Total	6,369.69	0.72%	5,440,514	1.26%	854.13
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	882,218.84	100.00%	430,941,500	100.00%	488.47

**2026 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

35 Garden

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	69,905,716	76,785,520	6,879,804	9.84%	1,023,830	8.38%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	41,206,793	41,601,689	394,896	0.96%	913,234	-1.26%
<b>04. Total Residential (sum lines 1-3)</b>	<b>111,112,509</b>	<b>118,387,209</b>	<b>7,274,700</b>	<b>6.55%</b>	<b>1,937,064</b>	<b>4.80%</b>
05. Commercial	19,727,530	20,368,360	640,830	3.25%	633,324	0.04%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>19,727,530</b>	<b>20,368,360</b>	<b>640,830</b>	<b>3.25%</b>	<b>633,324</b>	<b>0.04%</b>
08. Ag-Farmsite Land, Outbuildings	21,072,907	21,549,460	476,553	2.26%	0	2.26%
09. Minerals	1,031,839	329,349	-702,490	-68.08	0	-68.08%
10. Non Ag Use Land	456,526	456,526	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>22,561,272</b>	<b>22,335,335</b>	<b>-225,937</b>	<b>-1.00%</b>	<b>0</b>	<b>-1.00%</b>
12. Irrigated	106,987,757	107,171,495	183,738	0.17%		
13. Dryland	97,075,169	97,075,169	0	0.00%		
14. Grassland	430,981,089	430,941,500	-39,589	-0.01%		
15. Wasteland	896,269	896,268	-1	0.00%		
16. Other Agland	2,830,345	2,824,015	-6,330	-0.22%		
<b>17. Total Agricultural Land</b>	<b>638,770,629</b>	<b>638,908,447</b>	<b>137,818</b>	<b>0.02%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>792,171,940</b>	<b>799,999,351</b>	<b>7,827,411</b>	<b>0.99%</b>	<b>2,570,388</b>	<b>0.66%</b>

## 2026 Assessment Survey for Garden County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$231,680
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$231,680
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$25,675
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$12,046

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The county assessor and staff.
6.	<b>Does the county have GIS software?</b>
	Yes – gWorks
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - <a href="http://www.garden.gworks.com">www.garden.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	GIS
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	2024

## C. Zoning Information

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

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

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

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbot is used for Oil & Gas.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS and Eagle View Pictometry

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

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

## 2026 Residential Assessment Survey for Garden County

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

## 2026 Commercial Assessment Survey for Garden County

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

## 2026 Agricultural Assessment Survey for Garden County

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

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

## 2025 Plan of Assessment for Garden County Assessment Years 2026, 2027 and 2028

Date: June 16, 2025  
(Updated June 16, 2025)

### Plan of Assessment Requirements:

Pursuant to Nebraska Law 2005, LB 263, Section 9, (Statute § 77-1311.02) on or before June 15 each year, the Assessor shall prepare a plan of assessment (herein after referred to as the "Plan"), which shall describe the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization and the assessor may amend the plan, if necessary, after the budget is approved by the County Board of Commissioners. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

### Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

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

Per the 2025 County Real Estate Abstract, Garden County consists of 4,630 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	1,102	23.80	8.89
Commercial	181	3.91	2.53
Agricultural	3,304	71.36	88.46
Mineral	43	.93	.12

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

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

**Current Resources:**

A. *Staff/Budget/Training:*

The Assessor's staff consists of the assessor, deputy assessor and one clerk. Our County Board approved 2025/2026 budget for the office is \$231,680. Appraisal work is budgeted on a per year basis depending on needed services. Our CAMA and GIS services are included in this budget.

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

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

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

C. *Property Record Cards:*

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

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

D. *Software for CAMA, Assessment Administration:*

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

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

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

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

New Property: For assessment year 2025, several building permits and/or Information Statements and zoning permits were filed for new property construction/additions in the county. The 2025 appraisal maintenance work incorporated these permits, which included newly constructed buildings, removed/deteriorated improvements and updated land use, etc.

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

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

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

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

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

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

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

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

The date of the Marshall & Swift costing used on all properties is now 2022. Our records have the Replacement Cost New of improvements with depreciation applied for the current condition, location, etc. This reflects the cost approach.

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

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

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

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

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

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

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

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

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

**G. Notices and Public Relations:**

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

**TERC certified Level of Value, Quality, and Uniformity for assessment year 2025:**

<u>Property Class</u>	<u>Median</u>
Residential	94
Commercial	99
Agricultural	70

For more information regarding statistical measures, see the 2025 Nebraska Department of Revenue, Property Assessment Division Reports and Opinions for Garden County.

**2025 Assessment Actions Taken:**

**Residential:**

All pickup work was completed for residential properties in the county. These were from ongoing review in the county, building permits and zoning permits. This consisted of approximately 97 items throughout the county, including 79 of which were residentials, (along with 8 agriculturals and 10 commercials). Most of these required physical inspections.

Sales and statistical information for the appropriate two-year sales period were reviewed. Questionnaires sent to Grantees and other information were studied, and the sales info updated. We had a total of 50 qualified residential sales, 7 in Lewellen, 3 in Lisco, 33 in Oshkosh and 7 rural residential properties. Preliminary statistics for Oshkosh reflected a median of 95%, Lewellen reflected a median of 84%, Lisco statistics reflected a median of 92% and Rural Residential reflected a median of 86%. No mass value changes were necessary for Oshkosh, Lewellen and Lisco. Although preliminary stats for Lewellen were low, completion of pickup work brought statistical measurements into compliance.

For 2025, all Rural Residential and Improved Agricultural parcels were inspected and reviewed. This included physical inspections including updated photos. Cost Tables were updated to 2022 pricing and economic depreciation was removed from all agricultural residences. Following completion of this review, Rural Residential statistics are now within compliance and Ag improvements have been equalized.

**Commercial:**

Review of commercial properties was completed in 2024. For 2025, pick up work was completed on 10 parcels.

The county's commercial sales and statistical information were reviewed. There were 13 qualified sales in the three-year sales period, which consisted of a variety of occupancy codes. The preliminary stats indicated a median for the county was 93%. No mass updates were made to commercial values for 2025.

**Agricultural:**

The 2025 Garden County ag land valuations were determined by using the statistics and information received from the PAD of 19 in-county ag sales (including all MLU categories) deemed qualified in the required three-year sales period, the number of acres in each classification of land that sold and the median market value of each classification (at approximately 75%). All qualified ag sales were plotted on a geocode map of Garden County to check for a need for market areas. None were indicated. Therefore, because the sales do not indicate any specific market areas, the value for each class (i.e. 3G1, 3G, etc.) will remain the same per class throughout the county.

Preliminary stats on the arm's length transactions of ag land in Garden County indicated, at 80% MLU, grass with a median of 69% (based on 7 sales). There were four sales of dryland which showed a median of 62%. There were 5 irrigated sales with a median of 65%. Grass values will not be adjusted for 2025. Dryland received an increase of 7-11%. Irrigated values were increased 8-10%. These adjustments brought statistical measurements just within statutory requirements.

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

- **Residential:** Residences in Oshkosh, Lewellen, Lisco and rural residential properties will continue to be monitored for any changes, and appraisal maintenance will be completed. This includes an ongoing review of records for accuracy in the computer and on the hard copy records. Each year we run various spreadsheet reports (i.e. on mobile homes, modulars, equipment storage buildings, carports, storage units, etc.) to ensure equality in each type.
- **Commercial:** Appraisal maintenance and market analysis will be continued. Accuracy of the 2024 commercial reappraisal will be checked on each parcel. This includes an ongoing review of records for accuracy in the computer and on the hard copy records.
- **Agricultural Land:** We will continue monitoring land use, etc. Appraisal maintenance and market analysis will be continued. New aerial land imagery was received from Gworks in June of 2025 (usually occurs every other December). Each parcel will be reviewed and updated in 2026 by comparing 2022 imagery to the new, 2024 data. Appraisal maintenance and market analysis will be continued.

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

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

- **Residential:** The Six Year Review work for 2027 will consist, in part, of doing a reappraisal of all Oshkosh residential parcels. This will include inspecting each property within the city limits, getting new photos and sending questionnaires requesting detailed information about the interior of the buildings.

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

- **Commercial:** Appraisal maintenance and market analysis will be continued. Accuracy of the 2024 commercial reappraisal will be checked on each parcel. This includes an ongoing review of records for accuracy in the computer and on the hard copy records.
- **Agricultural Land:** New aerial land imagery was received from Gworks (as usually occurs every other December), we will begin the process of comparison, parcel by parcel, to current records to insure land use, etc. is current; all changes will be implemented. Appraisal maintenance and market analysis will be continued.
- We also prepare statistical analysis, spreadsheets, etc. each year on all three classes of real estate to ensure our values are within the required measurements.

**Assessment Actions Planned for Assessment Year 2028:**

- **Residential:** The Six Year Review work for 2023 will consist, in part, of doing a reappraisal of all Lewellen and Lisco residential parcels. This will include inspecting each property within the village limits and Lisco, getting new photos and sending questionnaires requesting detailed information about the interior of the buildings.

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

- **Commercial:** Appraisal maintenance and market analysis will be continued. Accuracy of the 2024 commercial reappraisal will be checked on each parcel. This includes an ongoing review of records for accuracy in the computer and on the hard copy records.
- **Agricultural Land:** New aerial land imagery was received from Gworks (as usually occurs every other December), and reviewed and updated in 2026. Appraisal maintenance and market analysis will be continued.

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

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

1. Record maintenance, mapping updates, and ownership change.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Real Estate Abstract
  - b. Assessed Value Update with the current value of real estate in the sales file
  - c. Assessor Survey
  - d. Report Sales information for PA&T rosters
  - e. School District Taxable Value Report
  - f. Certification of Values to political entities
  - g. Homestead Exemption Tax Loss Report
  - h. Certificate of Taxes Levied Report
  - i. Report of current values for properties owned by Board of Education Land & Funds
  - j. Annual Plan of Assessment Report for the next three years
  - k. Average Residential Value for Homestead Exemption purposes
3. Personal Property: administer annual filing of approximately 430 schedules, prepare subsequent notice for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of Intent to Tax, etc.
6. Homestead Exemptions: administer approximately 125 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Send "Notice of Valuation Change" letters for all properties on which values changed on or before June 1st.
8. Centrally Assessed: review and implementation of the valuations of centrally assessed entities as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
9. Certify total valuations of real estate, minerals and oil and gas records, personal property, centrally assessed companies to all taxing entities on or before August 20<sup>th</sup>, along with growth when applicable.
10. Annual Inventory: update report designating personal property of the Assessor's office by August 25<sup>th</sup> each year.
11. Tax Increment Financing: management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax, if applicable. Garden County currently has no TIF.

12. Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
13. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
14. County Board of Equalization: attend county board of equalization meetings for valuation protests – assemble and provide information.
15. TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
16. TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
17. Education: Assessor and/or Deputy Assessor: attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Anyone currently holding an assessor's certificate is required to obtain a minimum of 60 hours every four years.
18. Garden County Procedures Manual: prepare, maintain and annually update.
19. Tax List Corrections: prepare tax list correction documents for approval of the County Board of Equalization when necessary.
20. Process Real Estate Transfers: The appropriate paperwork for Transfers (Form 521s) is completed as soon as possible after they are brought to our office by the County Clerk's personnel. All sales are deemed to be qualified sales until shown otherwise. Ownership changes, etc. are completed in our administrative and CAMA systems, on the property record card and folder, in the real estate books, in the cadastral map books, on index cards, on a tablet of changes for the Treasurer's office, and in GIS if applicable. Transfer Statements (Form 521s) and the attached paperwork are forwarded to PAD in a timely manner. We also keep sales books for each class of property, which list pertinent information for realtors, appraisers, property owners and other interested parties. We maintain a spreadsheet/list of all property owners along with other names of owners, in such a fashion that we can search for ownership using any names on the deeds.

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

## **Conclusion**

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

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

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

Respectfully submitted:



Clint Robertson, Garden County Assessor

June 23, 2025

Date

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

We hereby accept the

**2025 Plan of Assessment for Garden County**  
**Assessment Years 2026, 2027 and 2028**

As presented to us by Clint Robertson, Garden County Assessor, on June 23, 2025 pursuant to Nebraska Department of Property Assessment and Taxation Directive 05-04 and Nebraska Statute 77-1311.02.

Garden County Board of Equalization:

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

June 23, 2025  
Date

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

June 23, 2025  
Date

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

June 23, 2025  
Date

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

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

February 27, 2026

Dear Ms. Scott;

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

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

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

The 2025 Garden County ag land valuations were determined by using the compilation and statistics received from the PAT of all ag sales deemed qualified in the required three-year sales period, the number of acres in each classification of land that sold, and the median market value of each classification (at approximately 75%). Because the sales do not indicate any specific market areas, the value for each class (i.e. 3G1, 3G, etc.) will remain the same per class throughout the county. Preliminary stats on the arm's length transactions of ag land in Garden County indicated, at 80% MLU, grass with a median of 69% (based on 7 sales). There were ten sales of dryland which showed a median of 72%. Six sales of irrigated land reflected a median of 74%. Therefore, ag values will not be adjusted this year.

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

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

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

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

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

*Sincerely,*

*Clint Robertson*  
*Garden County Assessor*