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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GARDEN COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator 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 black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Clint Robertson, Garden County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 staff 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 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.

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 and 92% to 100% for all other classes of real property.

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The 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 PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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.

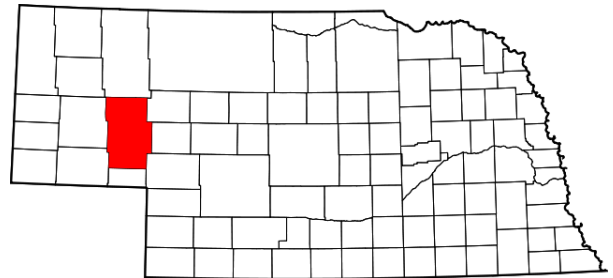
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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.

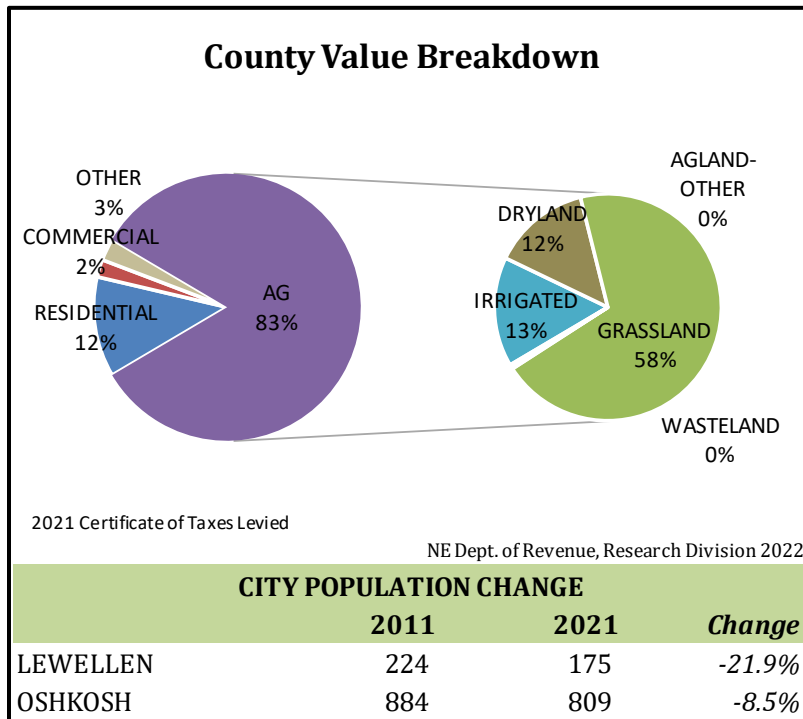
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,704 square miles, Garden County has 1,874 residents, per the Census Bureau Quick Facts for 2020, an 9% population decline from the 2010 U.S. Census. Reports indicate that 74% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$64,071 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Garden County are located in and around the county seat of Oshkosh. According to the U.S. Census Bureau, there are 48 employer establishments with total employment of 231, a 6% decrease in total employment from the previous year.



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

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

2022 Residential Correlation for Garden County

Assessment Actions

An Oshkosh reappraisal was completed. All pick-up work was completed and entered as needed. Rural residential home site acres were increased to \$20,000 from \$12,000.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The process of sales qualification and verification and the documentation of the reasons for disqualification were discussed with the county assessor. There is no indication of bias present in the arm's-length sales that were made available for the measurement of real property. The usability rate of the residential class was slightly below the statewide average.

Four valuation groups are used for analysis of the residential class in Garden County. The four groups consist of Oshkosh, Lewellen, Lisco and Rural. The depreciation and cost tables are 2018 values. Lot values are also 2018. The Garden County Assessor does have a written valuation methodology on file with the Property Assessment Division (Division). A three-year plan is also provided that details planned assessment actions for the county.

Description of Analysis

Garden County identifies four distinct valuation groups for analysis.

Valuation Group	Description
1	Oshkosh
2	Lewellen
3	Lisco
4	Rural

The measures of central tendency for the 84 total sales were all in range. The COD is 16%, while the PRD is 103%. Similarly, all four of the valuation groups medians were in range. Valuation Group 2 had 17 sales with a PRD at 110%. An array of the sales shows no pattern of regressivity. Likewise, Valuation Group 4 with 10 sales has a PRD of 104% and shows no pattern of regressivity.

2022 Residential Correlation for Garden County

The review of the 2022 Abstract of Assessment, Form 45 Compared to the 2021 Certificate of Taxes Levied (CTL) supports the reported actions of the county assessor. The sale file moved somewhat higher than the population and is attributable to sales review. There is no indication that the sales review changes created a bias in the residential assessments.

Equalization and Quality of Assessment

The assessment practice reviewed determined that residential property is valued uniformly and is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	52	98.42	100.50	98.58	11.25	101.95
2	17	97.73	95.31	87.01	31.74	109.54
3	5	96.19	99.76	95.15	14.07	104.84
4	10	100.21	95.62	91.94	11.72	104.00
<u>ALL</u>	84	98.21	98.82	95.52	15.64	103.45

Level of Value

Based on analysis of all available information, the level of value for the residential property in Garden County is 98%.

2022 Commercial Correlation for Garden County

Assessment Actions

Pick-up and appraisal maintenance was conducted in Garden County.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A review with the county assessor of the sales roster and the sales verification and qualification processes was conducted. The usability rate of the commercial class was slightly under the state-wide average but higher than in previous years. It was determined that acceptable sales qualification and verification practices were being used.

A review of the application of the three approaches to value was also done. The low number of sales in the study period makes the sales approach less than reliable. The lack of income data being made available prohibits the use of the income approach. The cost approach is the only viable approach to value in Garden County. Only one valuation group is deemed necessary in the county.

The depreciation tables were created from the local market in 2015. The costing tables are dated 2018. The last update to lot values was made in 2015. The six-year inspection cycle is current.

Description of Analysis

The analysis of the 13 sales, all in Value Group 1, show a median of 100%, a mean of 101%, a weighted mean of 87%, a COD of 30%, and a PRD of 116%. The weighted mean is an indicator of the presence of low dollar outliers effecting the statistics. A review of the sales greater than \$30,000 show that four of the sales are below the range and three of the sales are above the range.

A review of the sales sample change shows a similar pattern to that observed in the abstract change. A review of the 2022 County Abstract of Assessment for Real Property, Form 45, Compared with the 2021 Certificate of Taxes Levied Report (CTL) shows an insignificant change in value which is consistent with the markets of similar economic conditions.

Equalization and Quality of Assessment

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

2022 Commercial Correlation for Garden County

Level of Value

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

2022 Agricultural Correlation for Garden County

Assessment Actions

Satellite imagery was reviewed to determine possible land use changes and additional structures previously not listed. Pick-up work was completed as needed. Agricultural land prices were changed by Land Capability Group (LCG). Grassland values were increased up to 5%. Dryland values were decreased as much as 4%. Irrigated land values were increased 6%.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The usability rate of the agricultural class in Garden County is above the statewide average. The sales verification and qualification process was reviewed with the county assessor. It was determined that acceptable sales qualification and verification practices are being used.

The agricultural land in Garden County is largely grassland comprised of sandy soils. One market area is considered sufficient to value agricultural land. An examination of the agricultural market and the primary use of the land indicates that property values are equitably determined.

Intensive use properties consisting of feed lots are identified in the county. There are 116 special valuation applications on file. Recreational influences along the North Platte River are also recognized.

Description of Analysis

One market area is used to analyze the agricultural land in Garden County. The current study period had 29 qualified sales. The resulting measures of central tendency for the 29 sales were all in range with a COD of 16%. A breakdown of the sales using the 80% Majority Land Use (MLU) shows 12 dryland sales with a median of 73%, eight grassland sales with a median of 71%, and four irrigated land sales with a median of 64%. The four irrigated sales were an insufficient sample size to draw a solid conclusion on the status of the irrigated land market.

Garden County's weighted average land values have stayed in the same relative position when compared to surrounding counties. Garden County is believed to be assessed within the acceptable range.

Equalization and Quality of Assessment

Outbuildings in the agricultural class and rural residential improvements appear to demonstrate equalized valuation. The analysis of available information indicates that agricultural land values in Garden County are uniformly applied and in the quality of assessment complies with generally accepted mass appraisal techniques.

2022 Agricultural Correlation for Garden County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	63.52	48.30	51.25	27.64	94.24
1	4	63.52	48.30	51.25	27.64	94.24
<u>Dry</u>						
County	12	73.25	73.78	74.74	11.44	98.72
1	12	73.25	73.78	74.74	11.44	98.72
<u>Grass</u>						
County	8	71.26	77.06	71.12	10.31	108.35
1	8	71.26	77.06	71.12	10.31	108.35
<u>ALL</u>						
	29	72.81	73.49	71.43	15.75	102.88

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Garden County is 73%.

Special Valuation

A review of agricultural land value in Garden County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the county where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 73%.

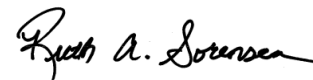
2022 Opinions of the Property Tax Administrator for Garden County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	73	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, 2022.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2022 Commission Summary for Garden County

Residential Real Property - Current

Number of Sales	84	Median	98.21
Total Sales Price	\$7,341,284	Mean	98.82
Total Adj. Sales Price	\$7,341,284	Wgt. Mean	95.52
Total Assessed Value	\$7,012,564	Average Assessed Value of the Base	\$49,807
Avg. Adj. Sales Price	\$87,396	Avg. Assessed Value	\$83,483

Confidence Interval - Current

95% Median C.I	96.15 to 102.80
95% Wgt. Mean C.I	91.71 to 99.34
95% Mean C.I	93.93 to 103.71
% of Value of the Class of all Real Property Value in the County	8.15
% of Records Sold in the Study Period	7.61
% of Value Sold in the Study Period	12.75

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	66	97	96.51
2020	54	97	96.77
2019	57	97	96.81
2018	54	96	96.22

2022 Commission Summary for Garden County

Commercial Real Property - Current

Number of Sales	13	Median	100.30
Total Sales Price	\$503,000	Mean	100.71
Total Adj. Sales Price	\$503,000	Wgt. Mean	86.55
Total Assessed Value	\$435,345	Average Assessed Value of the Base	\$80,504
Avg. Adj. Sales Price	\$38,692	Avg. Assessed Value	\$33,488

Confidence Interval - Current

95% Median C.I	64.19 to 127.65
95% Wgt. Mean C.I	70.29 to 102.81
95% Mean C.I	76.56 to 124.86
% of Value of the Class of all Real Property Value in the County	2.06
% of Records Sold in the Study Period	7.51
% of Value Sold in the Study Period	3.13

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	6	100	105.37
2020	4	100	98.77
2019	11	100	99.48
2018	8	100	112.65

35 Garden
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 84
Total Sales Price : 7,341,284
Total Adj. Sales Price : 7,341,284
Total Assessed Value : 7,012,564
Avg. Adj. Sales Price : 87,396
Avg. Assessed Value : 83,483

MEDIAN : 98
WGT. MEAN : 96
MEAN : 99
COD : 15.64
PRD : 103.45

COV : 23.15
STD : 22.88
Avg. Abs. Dev : 15.36
MAX Sales Ratio : 179.35
MIN Sales Ratio : 33.53

95% Median C.I. : 96.15 to 102.80
95% Wgt. Mean C.I. : 91.71 to 99.34
95% Mean C.I. : 93.93 to 103.71

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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-19 To 31-DEC-19	5	106.66	108.82	102.46	09.79	106.21	96.29	135.00	N/A	57,900	59,326	
01-JAN-20 To 31-MAR-20	5	119.81	115.56	115.85	08.61	99.75	97.73	134.43	N/A	69,700	80,748	
01-APR-20 To 30-JUN-20	17	104.71	105.05	103.22	08.11	101.77	88.89	130.65	96.19 to 115.31	62,989	65,015	
01-JUL-20 To 30-SEP-20	12	99.16	101.40	99.52	11.83	101.89	75.93	132.92	93.99 to 109.74	82,914	82,515	
01-OCT-20 To 31-DEC-20	10	96.38	97.78	95.84	06.13	102.02	86.20	109.32	90.39 to 107.26	123,300	118,170	
01-JAN-21 To 31-MAR-21	10	98.96	97.49	94.81	08.41	102.83	80.88	118.45	85.12 to 105.40	108,900	103,252	
01-APR-21 To 30-JUN-21	11	90.44	88.94	87.43	24.12	101.73	34.63	143.42	57.04 to 130.12	102,045	89,218	
01-JUL-21 To 30-SEP-21	14	84.14	88.96	85.60	32.02	103.93	33.53	179.35	61.86 to 100.27	85,214	72,939	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	39	104.71	105.76	103.40	10.29	102.28	75.93	135.00	97.93 to 109.83	69,328	71,687	
01-OCT-20 To 30-SEP-21	45	93.62	92.81	90.93	19.07	102.07	33.53	179.35	87.93 to 98.71	103,056	93,706	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	44	102.92	103.60	100.92	09.85	102.66	75.93	134.43	97.62 to 107.26	82,893	83,656	
<u>ALL</u>	84	98.21	98.82	95.52	15.64	103.45	33.53	179.35	96.15 to 102.80	87,396	83,483	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	52	98.42	100.50	98.58	11.25	101.95	61.86	159.15	95.96 to 103.03	84,686	83,481	
2	17	97.73	95.31	87.01	31.74	109.54	33.53	179.35	57.04 to 130.65	54,518	47,437	
3	5	96.19	99.76	95.15	14.07	104.84	77.09	125.79	N/A	102,080	97,130	
4	10	100.21	95.62	91.94	11.72	104.00	75.93	110.14	80.34 to 109.74	150,040	137,947	
<u>ALL</u>	84	98.21	98.82	95.52	15.64	103.45	33.53	179.35	96.15 to 102.80	87,396	83,483	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	84	98.21	98.82	95.52	15.64	103.45	33.53	179.35	96.15 to 102.80	87,396	83,483	
06												
07												
<u>ALL</u>	84	98.21	98.82	95.52	15.64	103.45	33.53	179.35	96.15 to 102.80	87,396	83,483	

**35 Garden
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 84
 Total Sales Price : 7,341,284
 Total Adj. Sales Price : 7,341,284
 Total Assessed Value : 7,012,564
 Avg. Adj. Sales Price : 87,396
 Avg. Assessed Value : 83,483

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 99
 COD : 15.64
 PRD : 103.45

COV : 23.15
 STD : 22.88
 Avg. Abs. Dev : 15.36
 MAX Sales Ratio : 179.35
 MIN Sales Ratio : 33.53

95% Median C.I. : 96.15 to 102.80
 95% Wgt. Mean C.I. : 91.71 to 99.34
 95% Mean C.I. : 93.93 to 103.71

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	3	130.65	124.26	123.24	07.11	100.83	107.14	135.00	N/A	10,638	13,110
Less Than 30,000	11	109.92	109.07	106.12	24.10	102.78	33.53	179.35	61.86 to 135.00	20,474	21,727
Ranges Excl. Low \$											
Greater Than 4,999	84	98.21	98.82	95.52	15.64	103.45	33.53	179.35	96.15 to 102.80	87,396	83,483
Greater Than 14,999	81	97.93	97.88	95.40	15.28	102.60	33.53	179.35	95.96 to 101.68	90,239	86,089
Greater Than 29,999	73	97.73	97.28	95.19	13.36	102.20	34.63	159.15	95.14 to 100.39	97,480	92,789
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	3	130.65	124.26	123.24	07.11	100.83	107.14	135.00	N/A	10,638	13,110
15,000 TO 29,999	8	107.84	103.37	103.30	28.14	100.07	33.53	179.35	33.53 to 179.35	24,163	24,959
30,000 TO 59,999	20	104.52	105.65	106.08	15.02	99.59	62.19	159.15	97.93 to 109.83	47,870	50,781
60,000 TO 99,999	27	98.14	94.19	94.09	12.36	100.11	34.63	132.92	93.18 to 102.80	76,421	71,901
100,000 TO 149,999	13	93.62	96.67	95.97	10.06	100.73	79.69	119.81	87.93 to 107.26	122,177	117,251
150,000 TO 249,999	11	95.14	92.47	93.16	11.29	99.26	70.60	118.45	75.93 to 109.74	176,864	164,763
250,000 TO 499,999	2	85.64	85.64	85.48	05.56	100.19	80.88	90.39	N/A	280,750	239,979
500,000 TO 999,999											
1,000,000 +											
ALL	84	98.21	98.82	95.52	15.64	103.45	33.53	179.35	96.15 to 102.80	87,396	83,483

35 Garden
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 13
Total Sales Price : 503,000
Total Adj. Sales Price : 503,000
Total Assessed Value : 435,345
Avg. Adj. Sales Price : 38,692
Avg. Assessed Value : 33,488

MEDIAN : 100
WGT. MEAN : 87
MEAN : 101
COD : 30.13
PRD : 116.36

COV : 39.68
STD : 39.96
Avg. Abs. Dev : 30.22
MAX Sales Ratio : 182.17
MIN Sales Ratio : 60.13

95% Median C.I. : 64.19 to 127.65
95% Wgt. Mean C.I. : 70.29 to 102.81
95% Mean C.I. : 76.56 to 124.86

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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-18 To 31-DEC-18	1	169.45	169.45	169.45	00.00	100.00	169.45	169.45	N/A	10,000	16,945	
01-JAN-19 To 31-MAR-19												
01-APR-19 To 30-JUN-19												
01-JUL-19 To 30-SEP-19	1	101.00	101.00	101.00	00.00	100.00	101.00	101.00	N/A	65,000	65,650	
01-OCT-19 To 31-DEC-19												
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20	1	102.63	102.63	102.63	00.00	100.00	102.63	102.63	N/A	62,500	64,141	
01-JUL-20 To 30-SEP-20	3	118.03	120.11	80.83	34.47	148.60	60.13	182.17	N/A	36,333	29,368	
01-OCT-20 To 31-DEC-20	4	91.25	95.42	93.55	20.33	102.00	71.54	127.65	N/A	27,375	25,609	
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21	2	62.23	62.23	61.69	03.17	100.88	60.26	64.19	N/A	27,500	16,964	
01-JUL-21 To 30-SEP-21	1	69.72	69.72	69.72	00.00	100.00	69.72	69.72	N/A	92,000	64,141	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	2	135.23	135.23	110.13	25.31	122.79	101.00	169.45	N/A	37,500	41,298	
01-OCT-19 To 30-SEP-20	4	110.33	115.74	88.77	31.14	130.38	60.13	182.17	N/A	42,875	38,062	
01-OCT-20 To 30-SEP-21	7	71.54	82.27	78.17	23.16	105.24	60.26	127.65	60.26 to 127.65	36,643	28,643	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	1	101.00	101.00	101.00	00.00	100.00	101.00	101.00	N/A	65,000	65,650	
01-JAN-20 To 31-DEC-20	8	101.47	105.58	90.63	26.65	116.50	60.13	182.17	60.13 to 182.17	35,125	31,835	
<u>ALL</u>	13	100.30	100.71	86.55	30.13	116.36	60.13	182.17	64.19 to 127.65	38,692	33,488	

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	100.30	100.71	86.55	30.13	116.36	60.13	182.17	64.19 to 127.65	38,692	33,488	
<u>ALL</u>	13	100.30	100.71	86.55	30.13	116.36	60.13	182.17	64.19 to 127.65	38,692	33,488	

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	100.30	100.71	86.55	30.13	116.36	60.13	182.17	64.19 to 127.65	38,692	33,488	
04												
<u>ALL</u>	13	100.30	100.71	86.55	30.13	116.36	60.13	182.17	64.19 to 127.65	38,692	33,488	

35 Garden
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 13
Total Sales Price : 503,000
Total Adj. Sales Price : 503,000
Total Assessed Value : 435,345
Avg. Adj. Sales Price : 38,692
Avg. Assessed Value : 33,488

MEDIAN : 100
WGT. MEAN : 87
MEAN : 101
COD : 30.13
PRD : 116.36

COV : 39.68
STD : 39.96
Avg. Abs. Dev : 30.22
MAX Sales Ratio : 182.17
MIN Sales Ratio : 60.13

95% Median C.I. : 64.19 to 127.65
95% Wgt. Mean C.I. : 70.29 to 102.81
95% Mean C.I. : 76.56 to 124.86

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	3	169.45	144.61	149.08	19.66	97.00	82.20	182.17	N/A	8,833	13,168
Less Than 30,000	6	122.84	123.95	117.32	29.15	105.65	64.19	182.17	64.19 to 182.17	14,417	16,913
Ranges Excl. Low \$											
Greater Than 4,999	13	100.30	100.71	86.55	30.13	116.36	60.13	182.17	64.19 to 127.65	38,692	33,488
Greater Than 14,999	10	85.92	87.55	83.07	26.05	105.39	60.13	127.65	60.26 to 118.03	47,650	39,584
Greater Than 29,999	7	71.54	80.80	80.16	22.73	100.80	60.13	102.63	60.13 to 102.63	59,500	47,695
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	3	169.45	144.61	149.08	19.66	97.00	82.20	182.17	N/A	8,833	13,168
15,000 TO 29,999	3	118.03	103.29	103.29	17.92	100.00	64.19	127.65	N/A	20,000	20,658
30,000 TO 59,999	3	71.54	77.37	78.49	18.66	98.57	60.26	100.30	N/A	39,000	30,610
60,000 TO 99,999	4	85.36	83.37	80.81	21.61	103.17	60.13	102.63	N/A	74,875	60,509
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	13	100.30	100.71	86.55	30.13	116.36	60.13	182.17	64.19 to 127.65	38,692	33,488

35 Garden
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 13
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MEDIAN : 100
WGT. MEAN : 87
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COD : 30.13
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COV : 39.68
STD : 39.96
Avg. Abs. Dev : 30.22
MAX Sales Ratio : 182.17
MIN Sales Ratio : 60.13

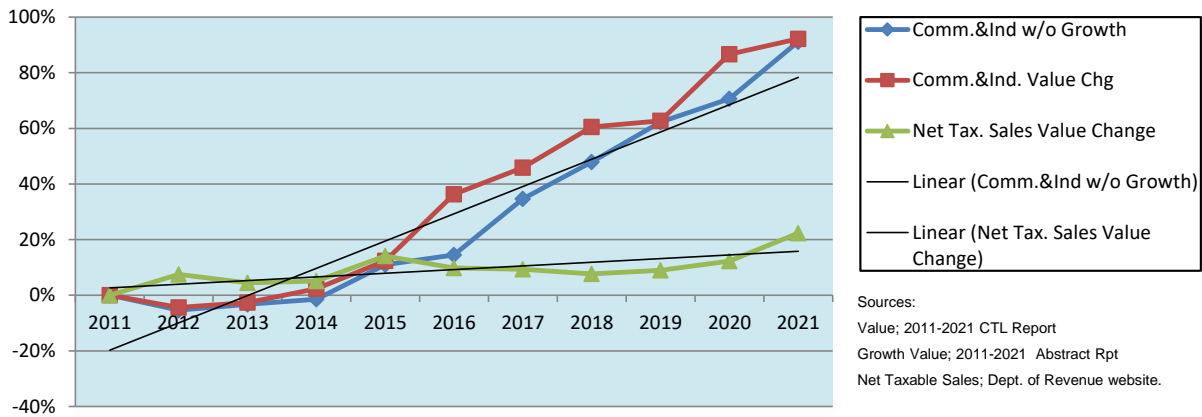
95% Median C.I. : 64.19 to 127.65
95% Wgt. Mean C.I. : 70.29 to 102.81
95% Mean C.I. : 76.56 to 124.86

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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
343	1	60.13	60.13	60.13	00.00	100.00	60.13	60.13	N/A	80,000	48,105
344	2	85.92	85.92	86.27	16.74	99.59	71.54	100.30	N/A	41,000	35,370
406	4	91.60	107.39	99.55	37.34	107.88	64.19	182.17	N/A	25,375	25,262
418	1	118.03	118.03	118.03	00.00	100.00	118.03	118.03	N/A	20,000	23,605
426	1	169.45	169.45	169.45	00.00	100.00	169.45	169.45	N/A	10,000	16,945
494	2	86.18	86.18	83.03	19.10	103.79	69.72	102.63	N/A	77,250	64,141
532	1	127.65	127.65	127.65	00.00	100.00	127.65	127.65	N/A	20,000	25,530
554	1	60.26	60.26	60.26	00.00	100.00	60.26	60.26	N/A	35,000	21,090
<u>ALL</u>	13	100.30	100.71	86.55	30.13	116.36	60.13	182.17	64.19 to 127.65	38,692	33,488

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 7,115,863	\$ 71,051	1.00%	\$ 7,044,812		\$ 8,266,077	
2012	\$ 6,803,565	\$ 69,499	1.02%	\$ 6,734,066	-5.37%	\$ 8,885,328	7.49%
2013	\$ 6,926,795	\$ 41,485	0.60%	\$ 6,885,310	1.20%	\$ 8,633,697	-2.83%
2014	\$ 7,279,269	\$ 264,905	3.64%	\$ 7,014,364	1.26%	\$ 8,684,808	0.59%
2015	\$ 7,998,608	\$ 101,537	1.27%	\$ 7,897,071	8.49%	\$ 9,432,644	8.61%
2016	\$ 9,696,292	\$ 1,548,785	15.97%	\$ 8,147,507	1.86%	\$ 9,073,563	-3.81%
2017	\$ 10,380,604	\$ 798,090	7.69%	\$ 9,582,514	-1.17%	\$ 9,035,120	-0.42%
2018	\$ 11,419,787	\$ 895,290	7.84%	\$ 10,524,497	1.39%	\$ 8,898,480	-1.51%
2019	\$ 11,580,089	\$ 31,310	0.27%	\$ 11,548,779	1.13%	\$ 9,008,835	1.24%
2020	\$ 13,282,575	\$ 1,143,674	8.61%	\$ 12,138,901	4.83%	\$ 9,282,480	3.04%
2021	\$ 13,676,570	\$ 71,105	0.52%	\$ 13,605,465	2.43%	\$ 10,111,748	8.93%
Ann %chg	6.75%			Average	1.60%	2.04%	2.13%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-5.37%	-4.39%	7.49%
2013	-3.24%	-2.66%	4.45%
2014	-1.43%	2.30%	5.07%
2015	10.98%	12.41%	14.11%
2016	14.50%	36.26%	9.77%
2017	34.66%	45.88%	9.30%
2018	47.90%	60.48%	7.65%
2019	62.30%	62.74%	8.99%
2020	70.59%	86.66%	12.30%
2021	91.20%	92.20%	22.33%

County Number: 35
 County Name: Garden

35 Garden
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 29
Total Sales Price : 15,302,331
Total Adj. Sales Price : 15,302,331
Total Assessed Value : 10,929,815
Avg. Adj. Sales Price : 527,667
Avg. Assessed Value : 376,890

MEDIAN : 73
WGT. MEAN : 71
MEAN : 73
COD : 15.75
PRD : 102.88

COV : 25.30
STD : 18.59
Avg. Abs. Dev : 11.47
MAX Sales Ratio : 104.01
MIN Sales Ratio : 00.00

95% Median C.I. : 68.13 to 79.91
95% Wgt. Mean C.I. : 67.43 to 75.43
95% Mean C.I. : 66.42 to 80.56

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-18 To 31-DEC-18	1	88.96	88.96	88.96	00.00	100.00	88.96	88.96	N/A	623,000	554,250
01-JAN-19 To 31-MAR-19	5	70.91	71.95	74.00	08.35	97.23	61.49	81.32	N/A	478,304	353,967
01-APR-19 To 30-JUN-19	3	81.45	79.43	77.66	10.53	102.28	65.55	91.30	N/A	510,500	396,464
01-JUL-19 To 30-SEP-19	2	72.99	72.99	72.74	00.96	100.34	72.29	73.68	N/A	223,084	162,278
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	2	72.25	72.25	68.71	05.12	105.15	68.55	75.94	N/A	3,004,048	2,064,226
01-APR-20 To 30-JUN-20	4	71.26	69.69	69.40	03.28	100.42	63.45	72.81	N/A	306,957	213,034
01-JUL-20 To 30-SEP-20	4	71.21	74.60	72.17	16.78	103.37	59.15	96.84	N/A	244,218	176,256
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	2	86.78	86.78	81.75	07.92	106.15	79.91	93.64	N/A	387,061	316,433
01-APR-21 To 30-JUN-21	4	62.35	56.19	53.50	43.93	105.03	00.00	100.05	N/A	287,807	153,983
01-JUL-21 To 30-SEP-21	2	89.07	89.07	91.50	16.77	97.34	74.13	104.01	N/A	86,000	78,691
Study Yrs											
01-OCT-18 To 30-SEP-19	11	73.68	75.73	76.88	10.19	98.50	61.49	91.30	65.55 to 88.96	453,835	348,912
01-OCT-19 To 30-SEP-20	10	71.26	72.17	69.23	09.05	104.25	59.15	96.84	63.45 to 76.25	821,280	568,561
01-OCT-20 To 30-SEP-21	8	77.02	72.05	67.05	29.02	107.46	00.00	104.01	00.00 to 104.01	262,169	175,772
Calendar Yrs											
01-JAN-19 To 31-DEC-19	10	72.99	74.40	75.16	09.22	98.99	61.49	91.30	65.55 to 81.45	436,919	328,378
01-JAN-20 To 31-DEC-20	10	71.26	72.17	69.23	09.05	104.25	59.15	96.84	63.45 to 76.25	821,280	568,561
ALL	29	72.81	73.49	71.43	15.75	102.88	00.00	104.01	68.13 to 79.91	527,667	376,890

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	29	72.81	73.49	71.43	15.75	102.88	00.00	104.01	68.13 to 79.91	527,667	376,890
ALL	29	72.81	73.49	71.43	15.75	102.88	00.00	104.01	68.13 to 79.91	527,667	376,890

35 Garden
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 29
 Total Sales Price : 15,302,331
 Total Adj. Sales Price : 15,302,331
 Total Assessed Value : 10,929,815
 Avg. Adj. Sales Price : 527,667
 Avg. Assessed Value : 376,890

MEDIAN : 73
 WGT. MEAN : 71
 MEAN : 73
 COD : 15.75
 PRD : 102.88

COV : 25.30
 STD : 18.59
 Avg. Abs. Dev : 11.47
 MAX Sales Ratio : 104.01
 MIN Sales Ratio : 00.00

95% Median C.I. : 68.13 to 79.91
 95% Wgt. Mean C.I. : 67.43 to 75.43
 95% Mean C.I. : 66.42 to 80.56

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	61.49	61.49	61.49	00.00	100.00	61.49	61.49	N/A	300,000	184,464
1	1	61.49	61.49	61.49	00.00	100.00	61.49	61.49	N/A	300,000	184,464
Dry											
County	11	72.81	71.03	73.49	08.67	96.65	57.59	88.96	59.15 to 76.25	213,548	156,943
1	11	72.81	71.03	73.49	08.67	96.65	57.59	88.96	59.15 to 76.25	213,548	156,943
Grass											
County	8	71.26	77.06	71.12	10.31	108.35	68.13	93.64	68.13 to 93.64	1,044,711	742,955
1	8	71.26	77.06	71.12	10.31	108.35	68.13	93.64	68.13 to 93.64	1,044,711	742,955
ALL	29	72.81	73.49	71.43	15.75	102.88	00.00	104.01	68.13 to 79.91	527,667	376,890

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	4	63.52	48.30	51.25	27.64	94.24	00.00	66.16	N/A	478,903	245,442
1	4	63.52	48.30	51.25	27.64	94.24	00.00	66.16	N/A	478,903	245,442
Dry											
County	12	73.25	73.78	74.74	11.44	98.72	57.59	104.01	63.45 to 76.25	204,086	152,532
1	12	73.25	73.78	74.74	11.44	98.72	57.59	104.01	63.45 to 76.25	204,086	152,532
Grass											
County	8	71.26	77.06	71.12	10.31	108.35	68.13	93.64	68.13 to 93.64	1,044,711	742,955
1	8	71.26	77.06	71.12	10.31	108.35	68.13	93.64	68.13 to 93.64	1,044,711	742,955
ALL	29	72.81	73.49	71.43	15.75	102.88	00.00	104.01	68.13 to 79.91	527,667	376,890

35 Garden County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Garden	1	2,450	2,450	n/a	2,400	2,290	2,290	2,250	2,250	2,335
Sheridan	1	1,835	1,835	1,780	1,725	1,700	1,700	1,685	1,635	1,765
Grant	1	n/a	n/a	n/a	1,605	1,605	1,605	1,605	1,605	1,605
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Keith	2	2,750	2,750	2,751	2,650	2,650	2,650	2,650	2,650	2,714
Deuel	1	2,241	2,239	2,179	2,138	2,200	1,987	1,954	1,709	2,196
Cheyenne	3	2,752	2,747	n/a	2,739	2,734	2,571	2,497	2,453	2,728
Morrill	3	2,075	2,075	2,075	2,075	1,975	1,975	1,975	1,975	2,036
Morrill	4	2,075	2,075	2,076	2,076	1,975	1,975	1,976	1,975	2,025
Morrill	2	1,900	1,900	n/a	1,900	1,900	1,900	1,850	1,850	1,881
Box Butte	1	2,677	2,757	2,761	2,755	2,774	2,764	2,776	2,764	2,761

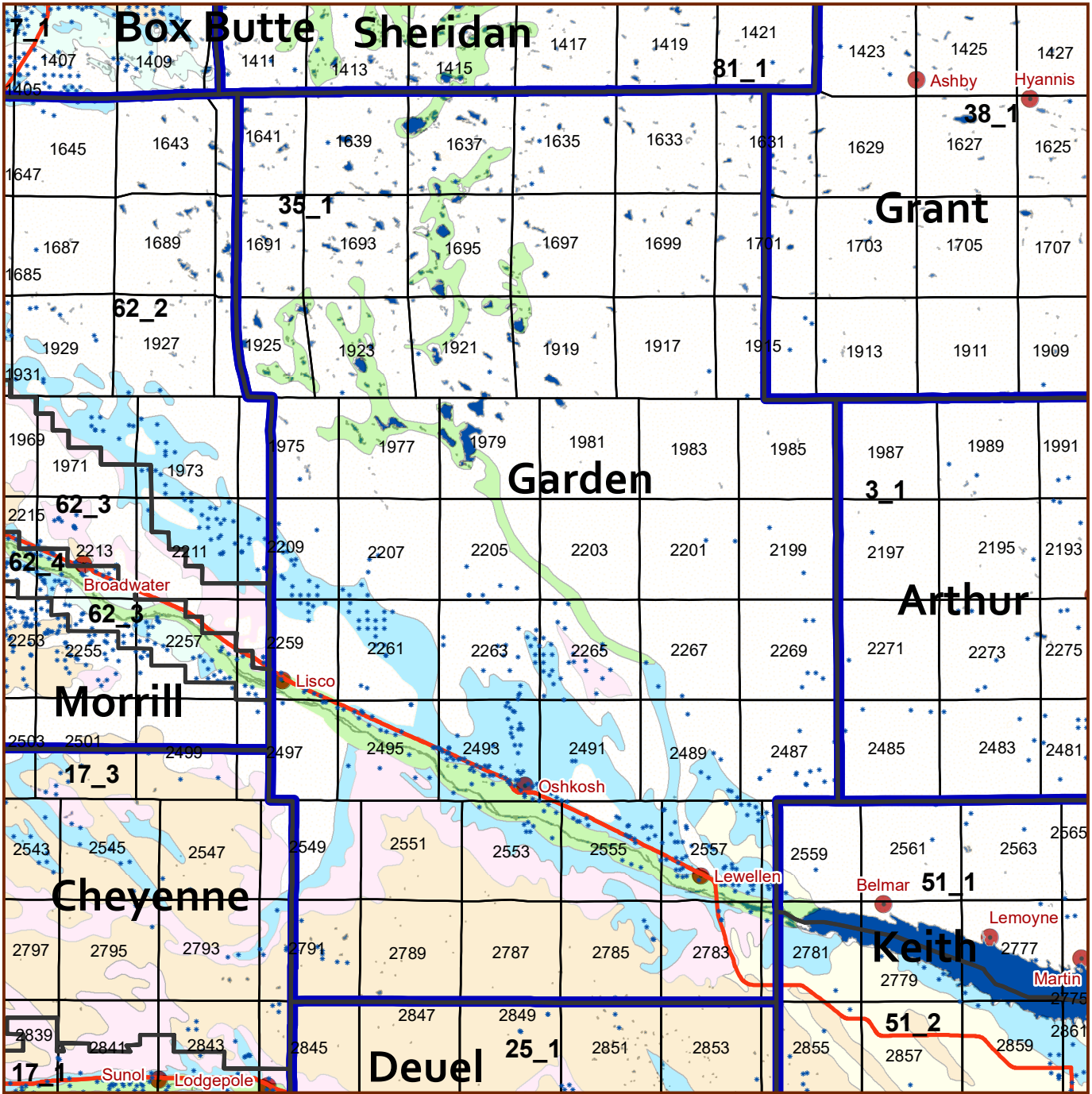
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Garden	1	n/a	700	n/a	700	680	n/a	680	680	697
Sheridan	1	n/a	575	565	565	550	530	520	510	552
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Keith	1	n/a	625	625	625	600	600	600	600	608
Keith	2	n/a	935	n/a	935	900	n/a	900	900	930
Deuel	1	n/a	675	675	625	625	n/a	600	600	657
Cheyenne	3	n/a	620	605	610	608	n/a	605	600	617
Morrill	3	n/a	500	500	450	450	450	450	450	463
Morrill	4	n/a	535	535	535	470	470	470	470	483
Morrill	2	n/a	455	444	420	420	n/a	420	420	423
Box Butte	1	n/a	415	415	415	415	n/a	415	415	415

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Garden	1	450	n/a	453	450	440	440	440	440	441
Sheridan	1	475	475	470	470	n/a	445	440	425	445
Grant	1	432	432	432	432	432	432	n/a	n/a	432
Arthur	1	475	475	475	475	475	475	n/a	475	475
Keith	1	525	524	n/a	525	500	500	500	500	501
Keith	2	525	n/a	n/a	525	n/a	500	500	500	500
Deuel	1	405	n/a	405	405	n/a	405	405	405	405
Cheyenne	3	n/a	560	n/a	540	n/a	513	500	359	426
Morrill	3	485	485	n/a	432	395	395	395	395	396
Morrill	4	463	447	500	435	374	379	375	536	424
Morrill	2	385	385	n/a	n/a	n/a	385	385	385	385
Box Butte	1	300	300	n/a	300	300	300	300	300	300

County	Mkt Area	CRP	TIMBER	WASTE
Garden	1	680	n/a	50
Sheridan	1	n/a	n/a	55
Grant	1	n/a	n/a	10
Arthur	1	n/a	n/a	10
Keith	1	710	n/a	326
Keith	2	710	n/a	317
Deuel	1	588	n/a	n/a
Cheyenne	3	484	n/a	100
Morrill	3	450	n/a	30
Morrill	4	483	n/a	628
Morrill	2	420	n/a	30
Box Butte	1	351	n/a	100

Source: 2022 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



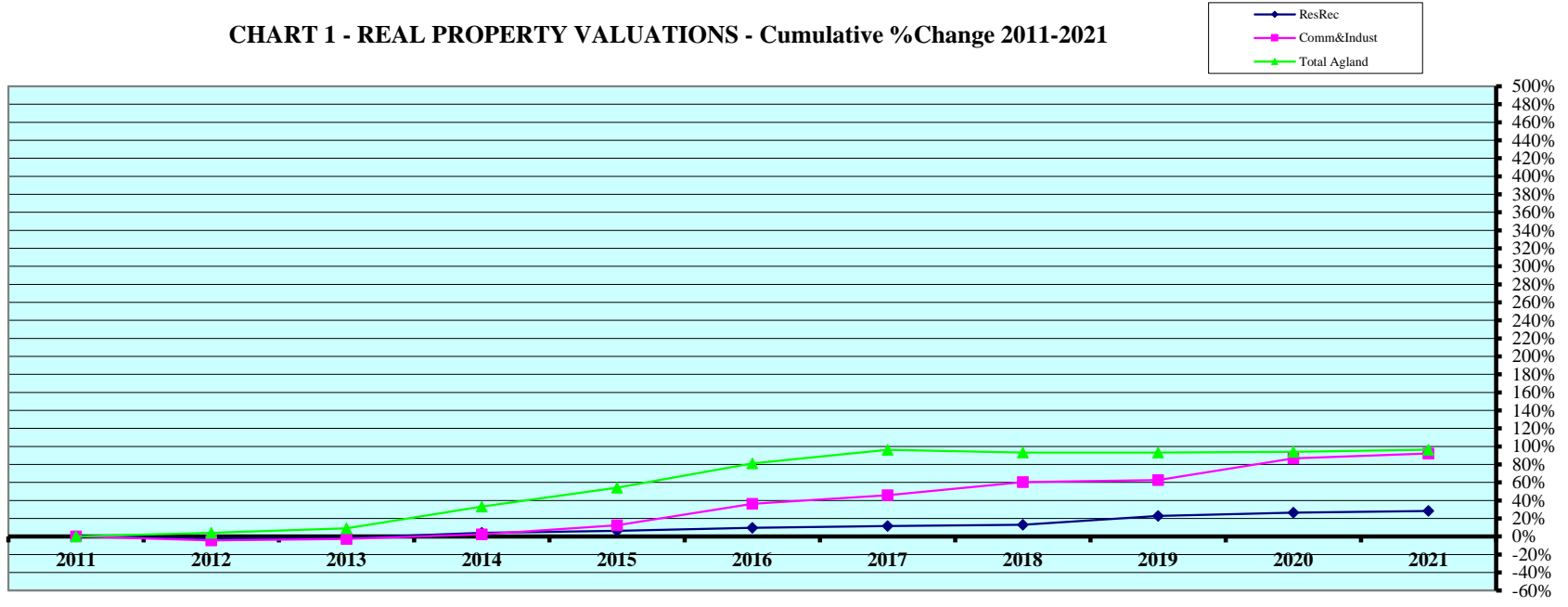
Legend

- 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 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	38,632,651	-	-	-	7,115,863	-	-	-	272,800,252	-	-	-
2012	37,837,848	-794,803	-2.06%	-2.06%	6,803,565	-312,298	-4.39%	-4.39%	283,496,945	10,696,693	3.92%	3.92%
2013	38,019,620	181,772	0.48%	-1.59%	6,926,795	123,230	1.81%	-2.66%	297,417,528	13,920,583	4.91%	9.02%
2014	40,159,399	2,139,779	5.63%	3.95%	7,279,269	352,474	5.09%	2.30%	363,281,468	65,863,940	22.15%	33.17%
2015	41,090,872	931,473	2.32%	6.36%	7,998,608	719,339	9.88%	12.41%	420,886,780	57,605,312	15.86%	54.28%
2016	42,356,059	1,265,187	3.08%	9.64%	9,696,292	1,697,684	21.22%	36.26%	494,074,921	73,188,141	17.39%	81.11%
2017	43,068,012	711,953	1.68%	11.48%	10,380,604	684,312	7.06%	45.88%	535,360,536	41,285,615	8.36%	96.25%
2018	43,653,598	585,586	1.36%	13.00%	11,419,787	1,039,183	10.01%	60.48%	526,784,989	-8,575,547	-1.60%	93.10%
2019	47,458,340	3,804,742	8.72%	22.85%	11,580,089	160,302	1.40%	62.74%	526,639,527	-145,462	-0.03%	93.05%
2020	48,827,529	1,369,189	2.89%	26.39%	13,282,575	1,702,486	14.70%	86.66%	529,540,052	2,900,525	0.55%	94.11%
2021	49,569,016	741,487	1.52%	28.31%	13,676,570	393,995	2.97%	92.20%	535,778,479	6,238,427	1.18%	96.40%

Rate Annual %chg: Residential & Recreational **2.52%**

Commercial & Industrial **6.75%**

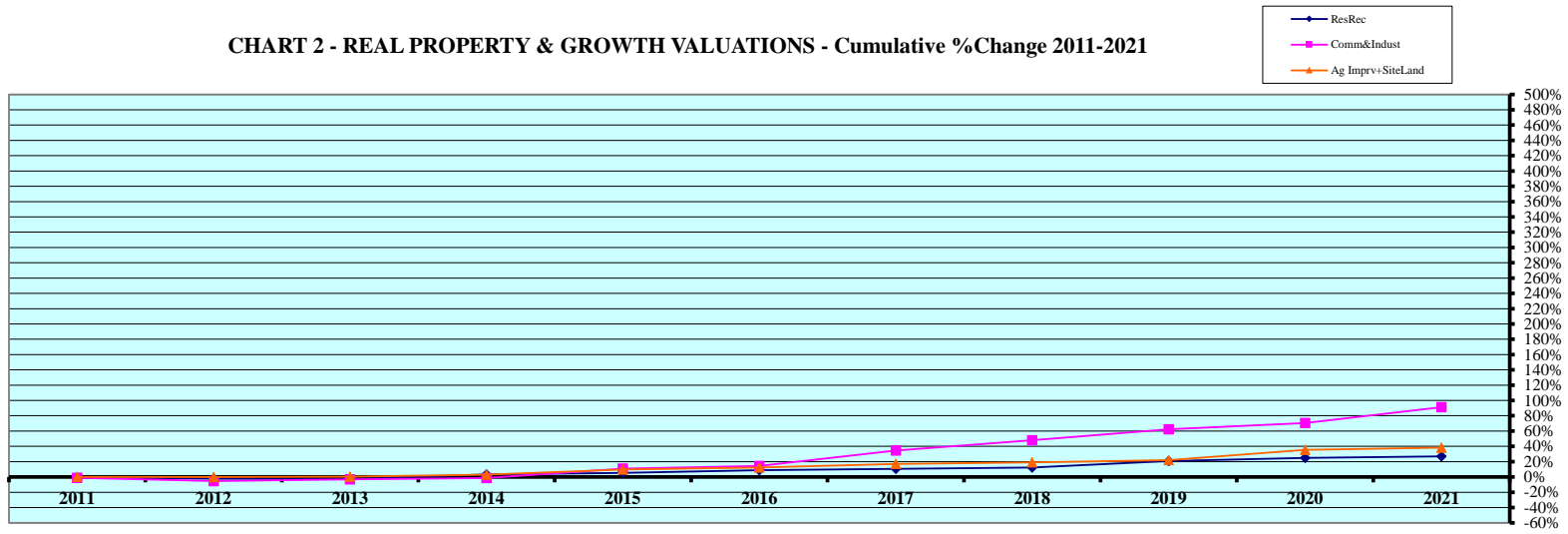
Agricultural Land **6.98%**

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 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2011	38,632,651	252,158	0.65%	38,380,493	-	-0.65%	7,115,863	71,051	1.00%	7,044,812	-	-1.00%	
2012	37,837,848	124,546	0.33%	37,713,302	-2.38%	-2.38%	6,803,565	69,499	1.02%	6,734,066	-5.37%	-5.37%	
2013	38,019,620	468,291	1.23%	37,551,329	-0.76%	-2.80%	6,926,795	41,485	0.60%	6,885,310	1.20%	-3.24%	
2014	40,159,399	242,720	0.60%	39,916,679	4.99%	3.32%	7,279,269	264,905	3.64%	7,014,364	1.26%	-1.43%	
2015	41,090,872	399,120	0.97%	40,691,752	1.33%	5.33%	7,998,608	101,537	1.27%	7,897,071	8.49%	10.98%	
2016	42,356,059	347,180	0.82%	42,008,879	2.23%	8.74%	9,696,292	1,548,785	15.97%	8,147,507	1.86%	14.50%	
2017	43,068,012	338,010	0.78%	42,730,002	0.88%	10.61%	10,380,604	798,090	7.69%	9,582,514	-1.17%	34.66%	
2018	43,653,598	255,481	0.59%	43,398,117	0.77%	12.34%	11,419,787	895,290	7.84%	10,524,497	1.39%	47.90%	
2019	47,458,340	741,024	1.56%	46,717,316	7.02%	20.93%	11,580,089	31,310	0.27%	11,548,779	1.13%	62.30%	
2020	48,827,529	563,320	1.15%	48,264,209	1.70%	24.93%	13,282,575	1,143,674	8.61%	12,138,901	4.83%	70.59%	
2021	49,569,016	545,205	1.10%	49,023,811	0.40%	26.90%	13,676,570	71,105	0.52%	13,605,465	2.43%	91.20%	
Rate Ann%chg	2.52%			Resid & Recreat w/o growth			6.75%			C & I w/o growth			1.60%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	19,370,508	12,664,400	32,034,908	278,565	0.87%	31,756,343	-	-
2012	19,596,050	12,819,198	32,415,248	424,919	1.31%	31,990,329	-0.14%	-0.14%
2013	19,580,238	12,998,853	32,579,091	394,323	1.21%	32,184,768	-0.71%	0.47%
2014	20,013,313	13,586,014	33,599,327	605,122	1.80%	32,994,205	1.27%	2.99%
2015	23,080,658	13,164,444	36,245,102	1,118,140	3.08%	35,126,962	4.55%	9.65%
2016	23,484,402	13,281,671	36,766,073	753,012	2.05%	36,013,061	-0.64%	12.42%
2017	24,448,197	13,637,014	38,085,211	579,720	1.52%	37,505,491	2.01%	17.08%
2018	24,544,626	14,111,822	38,656,448	543,765	1.41%	38,112,683	0.07%	18.97%
2019	25,253,000	15,067,782	40,320,782	1,203,770	2.99%	39,117,012	1.19%	22.11%
2020	27,475,680	16,481,557	43,957,237	615,740	1.40%	43,341,497	7.49%	35.29%
2021	27,926,035	17,369,928	45,295,963	986,624	2.18%	44,309,339	0.80%	38.32%
Rate Ann%chg	3.73%	3.21%	3.52%	Ag Imprv+Site w/o growth			1.59%	

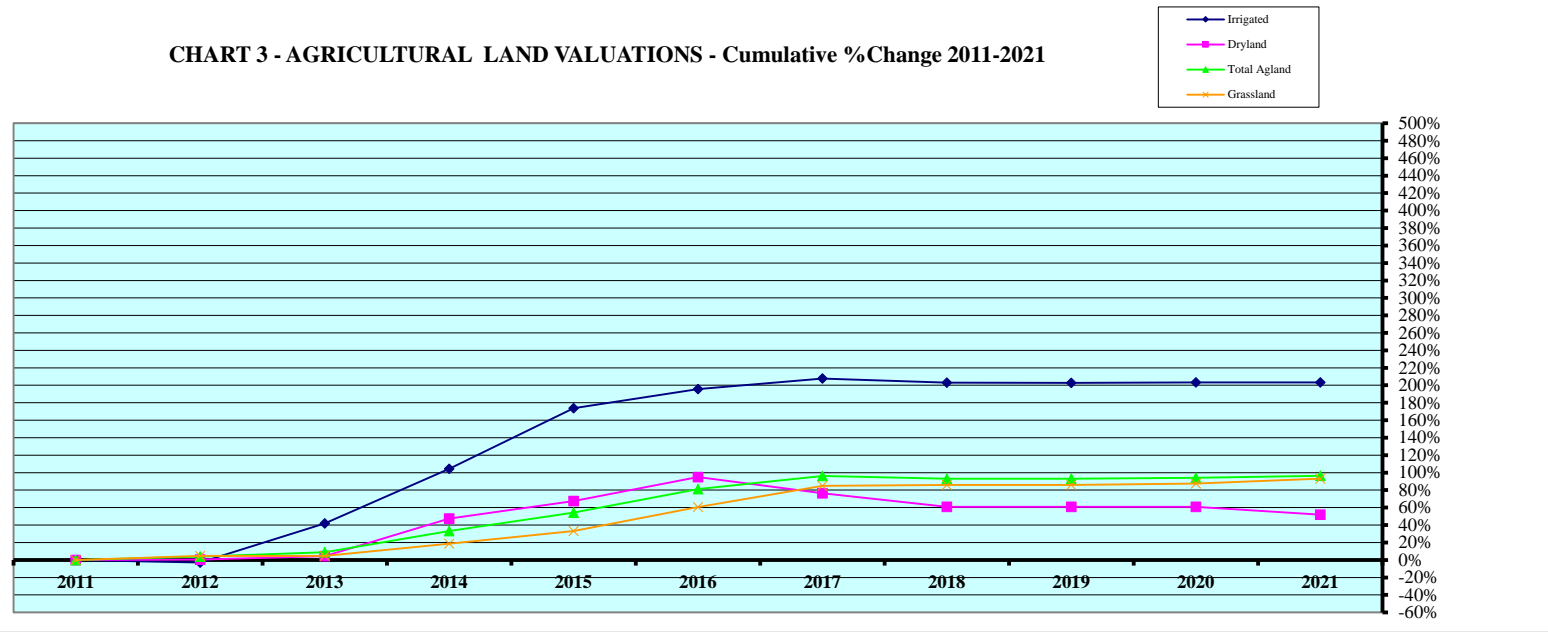
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 35
County GARDEN

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	27,622,866	-	-	-	49,331,766	-	-	-	193,546,388	-	-	-
2012	26,829,406	-793,460	-2.87%	-2.87%	49,610,631	278,865	0.57%	0.57%	202,705,979	9,159,591	4.73%	4.73%
2013	39,185,028	12,355,622	46.05%	41.86%	51,489,832	1,879,201	3.79%	4.37%	202,868,478	162,499	0.08%	4.82%
2014	56,461,302	17,276,274	44.09%	104.40%	72,745,230	21,255,398	41.28%	47.46%	229,843,111	26,974,633	13.30%	18.75%
2015	75,619,377	19,158,075	33.93%	173.76%	82,641,122	9,895,892	13.60%	67.52%	257,694,649	27,851,538	12.12%	33.14%
2016	81,642,928	6,023,551	7.97%	195.56%	96,177,289	13,536,167	16.38%	94.96%	310,893,569	53,198,920	20.64%	60.63%
2017	84,994,241	3,351,313	4.10%	207.70%	86,990,676	-9,186,613	-9.55%	76.34%	357,796,101	46,902,532	15.09%	84.86%
2018	83,696,616	-1,297,625	-1.53%	203.00%	79,347,037	-7,643,639	-8.79%	60.84%	359,721,238	1,925,137	0.54%	85.86%
2019	83,643,970	-52,646	-0.06%	202.81%	79,364,907	17,870	0.02%	60.88%	359,646,637	-74,601	-0.02%	85.82%
2020	83,769,995	126,025	0.15%	203.26%	79,323,201	-41,706	-0.05%	60.80%	362,947,996	3,301,359	0.92%	87.53%
2021	83,762,246	-7,749	-0.01%	203.24%	74,876,695	-4,446,506	-5.61%	51.78%	373,773,478	10,825,482	2.98%	93.12%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	391,905	-	-	-	1,907,327	-	-	-	272,800,252	-	-	-
2012	448,654	56,749	14.48%	14.48%	3,902,275	1,994,948	104.59%	104.59%	283,496,945	10,696,693	3.92%	3.92%
2013	448,882	228	0.05%	14.54%	3,425,308	-476,967	-12.22%	79.59%	297,417,528	13,920,583	4.91%	9.02%
2014	448,700	-182	-0.04%	14.49%	3,783,125	357,817	10.45%	98.35%	363,281,468	65,863,940	22.15%	33.17%
2015	895,396	446,696	99.55%	128.47%	4,036,236	253,111	6.69%	111.62%	420,886,780	57,605,312	15.86%	54.28%
2016	895,644	248	0.03%	128.54%	4,465,491	429,255	10.64%	134.12%	494,074,921	73,188,141	17.39%	81.11%
2017	895,795	151	0.02%	128.57%	4,683,723	218,232	4.89%	145.56%	535,360,536	41,285,615	8.36%	96.25%
2018	896,170	375	0.04%	128.67%	3,123,928	-1,559,795	-33.30%	63.79%	526,784,989	-8,575,547	-1.60%	93.10%
2019	896,169	-1	0.00%	128.67%	3,087,844	-36,084	-1.16%	61.89%	526,639,527	-145,462	-0.03%	93.05%
2020	896,281	112	0.01%	128.70%	2,602,579	-485,265	-15.72%	36.45%	529,540,052	2,900,525	0.55%	94.11%
2021	896,278	-3	0.00%	128.70%	2,469,782	-132,797	-5.10%	29.49%	535,778,479	6,238,427	1.18%	96.40%

Cnty#
County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	27,617,898	39,443	700			44,043,381	106,729	413			81,700,995	133,333	613		
2012	27,622,866	39,450	700	0.00%	0.00%	49,331,766	106,772	462	11.96%	11.96%	89,688,965	135,300	663	8.18%	9.46%
2013	26,792,504	38,161	702	0.27%	0.27%	49,613,852	106,491	466	0.84%	12.90%	89,574,800	130,628	686	3.44%	13.24%
2014	39,317,508	38,367	1,025	45.96%	46.36%	51,488,551	106,355	484	3.91%	17.32%	97,239,960	127,646	762	11.09%	25.80%
2015	56,446,184	38,268	1,475	43.93%	110.65%	72,752,066	106,357	684	41.29%	65.76%	128,539,130	127,483	1,008	32.36%	66.50%
2016	75,832,743	38,623	1,963	33.11%	180.40%	82,854,584	105,492	785	14.82%	90.33%	149,636,865	127,257	1,176	16.62%	94.17%
2017	81,694,063	38,541	2,120	7.96%	202.72%	96,594,727	105,186	918	16.92%	122.53%	164,929,515	127,713	1,291	9.83%	113.25%
2018	85,119,854	38,610	2,205	4.01%	214.85%	86,467,763	104,738	826	-10.10%	100.06%	174,353,050	127,360	1,369	6.01%	126.06%
2019	83,709,687	37,969	2,205	0.00%	214.86%	79,347,029	105,542	752	-8.93%	82.18%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	83,643,970	37,939	2,205	0.00%	214.86%	79,364,886	105,566	752	0.00%	82.18%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	83,769,929	37,939	2,208	0.15%	215.34%	79,345,609	105,525	752	0.01%	82.21%	362,951,174	883,093	411	-68.12%	-32.93%

Rate Annual %chg Average Value/Acre: **12.17%**

6.18%

-3.92%

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
2011	391,928	15,673	25			1,901,135	7,529	252			267,243,338	1,036,996	258		
2012	391,928	15,673	25	0.00%	0.00%	1,904,327	7,529	253	0.17%	0.17%	272,820,774	1,037,015	263	2.09%	2.09%
2013	446,295	17,848	25	0.00%	0.00%	2,258,366	9,528	237	-6.29%	-6.13%	281,741,657	1,045,925	269	2.39%	4.53%
2014	448,633	17,942	25	0.00%	0.00%	3,902,421	9,578	407	71.90%	61.36%	281,741,657	1,046,679	285	5.70%	10.48%
2015	448,881	17,952	25	0.00%	0.00%	3,701,741	9,619	385	-5.54%	52.42%	363,225,272	1,046,642	347	21.89%	34.66%
2016	895,396	17,904	50	100.00%	99.99%	4,141,433	9,624	430	11.82%	70.43%	421,522,967	1,046,603	403	16.05%	56.28%
2017	895,644	17,909	50	0.00%	99.99%	4,465,491	9,332	479	11.20%	89.52%	494,543,376	1,046,404	473	17.35%	83.39%
2018	895,796	17,912	50	0.00%	99.99%	4,924,995	9,257	532	11.18%	110.72%	535,450,006	1,046,399	512	8.27%	98.56%
2019	896,170	17,919	50	0.00%	99.99%	3,123,929	2,014	1,551	191.60%	514.45%	526,809,440	1,045,783	504	-1.56%	95.47%
2020	896,170	17,919	50	0.00%	99.99%	3,087,844	1,964	1,572	1.33%	522.64%	526,639,537	1,045,746	504	-0.03%	95.41%
2021	896,169	17,919	50	0.00%	99.99%	2,594,159	1,268	2,046	30.13%	710.23%	529,557,040	1,045,745	506	0.55%	96.50%

35
GARDEN

Rate Annual %chg Average Value/Acre: **6.99%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,874	GARDEN	22,846,043	15,197,447	89,675,040	49,563,976	13,676,570	0	5,040	535,778,479	28,921,605	17,390,925	89,619	773,144,744
cnty sectorvalue % of total value:		2.95%	1.97%	11.60%	6.41%	1.77%		0.00%	69.30%	3.74%	2.25%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
224	LEWELLEN	67,783	644,275	2,364,068	6,236,361	944,705	0	0	0	0	0	0	10,257,192
11.95%	%sector of county sector	0.30%	4.24%	2.64%	12.58%	6.91%							1.33%
	%sector of municipality	0.66%	6.28%	23.05%	60.80%	9.21%							100.00%
884	OSHKOSH	769,608	1,181,021	2,732,776	22,156,276	4,920,511	0	0	17,938	0	0	0	31,778,130
47.17%	%sector of county sector	3.37%	7.77%	3.05%	44.70%	35.98%			0.00%				4.11%
	%sector of municipality	2.42%	3.72%	8.60%	69.72%	15.48%			0.06%				100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
1,108	Total Municipalities	837,391	1,825,296	5,096,844	28,392,637	5,865,216	0	0	17,938	0	0	0	42,035,322
59.12%	%all municip.sectors of cnty	3.67%	12.01%	5.68%	57.28%	42.89%			0.00%				5.44%

Total Real Property Sum Lines 17, 25, & 30	Records : 4,613	Value : 674,758,847	Growth 1,680,745	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	68	155,144	40	57,789	108	244,761	216	457,694	
02. Res Improve Land	643	2,016,036	71	1,262,809	160	3,404,173	874	6,683,018	
03. Res Improvements	644	29,970,810	71	4,549,670	172	13,319,605	887	47,840,085	
04. Res Total	712	32,141,990	111	5,870,268	280	16,968,539	1,103	54,980,797	1,084,300
% of Res Total	64.55	58.46	10.06	10.68	25.39	30.86	23.91	8.15	64.51
05. Com UnImp Land	17	43,254	6	26,106	4	54,093	27	123,453	
06. Com Improve Land	107	444,424	13	273,600	18	1,057,717	138	1,775,741	
07. Com Improvements	112	5,257,190	13	1,169,210	21	5,601,670	146	12,028,070	
08. Com Total	129	5,744,868	19	1,468,916	25	6,713,480	173	13,927,264	179,035
% of Com Total	74.57	41.25	10.98	10.55	14.45	48.20	3.75	2.06	10.65
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	1	6,270	0	0	1	6,270	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	1	6,270	0	0	1	6,270	0
% of Rec Total	0.00	0.00	100.00	100.00	0.00	0.00	0.02	0.00	0.00
Res & Rec Total	712	32,141,990	112	5,876,538	280	16,968,539	1,104	54,987,067	1,084,300
% of Res & Rec Total	64.49	58.45	10.14	10.69	25.36	30.86	23.93	8.15	64.51
Com & Ind Total	129	5,744,868	19	1,468,916	25	6,713,480	173	13,927,264	179,035
% of Com & Ind Total	74.57	41.25	10.98	10.55	14.45	48.20	3.75	2.06	10.65
17. Taxable Total	841	37,886,858	131	7,345,454	305	23,682,019	1,277	68,914,331	1,263,335
% of Taxable Total	65.86	54.98	10.26	10.66	23.88	34.36	27.68	10.21	75.17

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	30	53,560	30	53,560	0
24. Non-Producing	0	0	0	0	7	41,529	7	41,529	0
25. Total	0	0	0	0	37	95,089	37	95,089	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	70	4	26	100

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	20,298	28	3,178,812	2,747	462,364,548	2,777	465,563,658
28. Ag-Improved Land	0	0	28	3,509,508	485	97,962,041	513	101,471,549
29. Ag Improvements	1	66,190	28	2,226,185	493	36,421,845	522	38,714,220

30. Ag Total				3,299	605,749,427
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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	2.99	4,485	
32. HomeSite Improv Land	0	0.00	0	18	19.32	327,515	
33. HomeSite Improvements	0	0.00	0	20	0.00	1,057,810	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.25	750	
36. FarmSite Improv Land	0	0.00	0	20	58.60	150,465	
37. FarmSite Improvements	1	0.00	66,190	25	0.00	1,168,375	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	37	82.22	0	
40. Other- Non Ag Use	0	0.00	0	1	19.47	11,737	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	87	87.01	449,510	90	90.00	453,995	
32. HomeSite Improv Land	302	387.76	6,044,000	320	407.08	6,371,515	
33. HomeSite Improvements	308	0.00	23,822,545	328	0.00	24,880,355	280,860
34. HomeSite Total				418	497.08	31,705,865	
35. FarmSite UnImp Land	61	80.43	149,073	62	80.68	149,823	
36. FarmSite Improv Land	437	1,339.92	3,112,308	457	1,398.52	3,262,773	
37. FarmSite Improvements	477	0.00	12,599,300	503	0.00	13,833,865	136,550
38. FarmSite Total				565	1,479.20	17,246,461	
39. Road & Ditches	1,343	4,591.45	0	1,380	4,673.67	0	
40. Other- Non Ag Use	5	686.52	403,477	6	705.99	415,214	
41. Total Section VI				983	7,355.94	49,367,540	417,410

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	1,679.65	905,464
44. Market Value	0	0.00	0	8	1,679.65	3,254,910
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	108	24,794.40	16,728,153	116	26,474.05	17,633,617
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	2,410.67	6.34%	5,906,157	6.65%	2,450.01
46. 1A	7,355.52	19.35%	18,021,085	20.30%	2,450.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	5,897.80	15.51%	14,154,720	15.95%	2,400.00
49. 3A1	8,811.15	23.18%	20,177,550	22.73%	2,290.00
50. 3A	988.42	2.60%	2,263,483	2.55%	2,290.00
51. 4A1	7,264.09	19.11%	16,344,267	18.41%	2,250.01
52. 4A	5,289.37	13.91%	11,901,155	13.41%	2,250.01
53. Total	38,017.02	100.00%	88,768,417	100.00%	2,334.97
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	66,763.52	63.40%	46,734,464	63.72%	700.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	20,310.66	19.29%	14,217,462	19.38%	700.00
58. 3D1	11,520.65	10.94%	7,834,044	10.68%	680.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3,419.20	3.25%	2,325,057	3.17%	680.00
61. 4D	3,285.08	3.12%	2,233,859	3.05%	680.00
62. Total	105,299.11	100.00%	73,344,886	100.00%	696.54
Grass					
63. 1G1	53,869.54	6.10%	24,242,079	6.20%	450.01
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	2,373.03	0.27%	1,075,291	0.28%	453.13
66. 2G	10,780.25	1.22%	4,851,215	1.24%	450.01
67. 3G1	36,560.00	4.14%	16,362,452	4.19%	447.55
68. 3G	442,105.56	50.07%	195,445,680	50.01%	442.08
69. 4G1	247,017.80	27.97%	109,025,722	27.90%	441.37
70. 4G	90,326.40	10.23%	39,781,232	10.18%	440.42
71. Total	883,032.58	100.00%	390,783,671	100.00%	442.55
Irrigated Total					
	38,017.02	3.64%	88,768,417	15.95%	2,334.97
Dry Total					
	105,299.11	10.07%	73,344,886	13.18%	696.54
Grass Total					
	883,032.58	84.46%	390,783,671	70.24%	442.55
72. Waste	17,921.50	1.71%	896,273	0.16%	50.01
73. Other	1,228.87	0.12%	2,588,640	0.47%	2,106.52
74. Exempt	142.33	0.01%	85,459	0.02%	600.43
75. Market Area Total	1,045,499.08	100.00%	556,381,887	100.00%	532.17

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	7.99	19,576	1,541.73	3,588,684	36,467.30	85,160,157	38,017.02	88,768,417
77. Dry Land	0.00	0	256.91	176,705	105,042.20	73,168,181	105,299.11	73,344,886
78. Grass	1.64	722	4,556.41	2,012,209	878,474.53	388,770,740	883,032.58	390,783,671
79. Waste	0.00	0	90.93	4,550	17,830.57	891,723	17,921.50	896,273
80. Other	0.00	0	146.94	411,220	1,081.93	2,177,420	1,228.87	2,588,640
81. Exempt	0.00	0	0.00	0	142.33	85,459	142.33	85,459
82. Total	9.63	20,298	6,592.92	6,193,368	1,038,896.53	550,168,221	1,045,499.08	556,381,887

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	38,017.02	3.64%	88,768,417	15.95%	2,334.97
Dry Land	105,299.11	10.07%	73,344,886	13.18%	696.54
Grass	883,032.58	84.46%	390,783,671	70.24%	442.55
Waste	17,921.50	1.71%	896,273	0.16%	50.01
Other	1,228.87	0.12%	2,588,640	0.47%	2,106.52
Exempt	142.33	0.01%	85,459	0.02%	600.43
Total	1,045,499.08	100.00%	556,381,887	100.00%	532.17

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	30	58,622	195	667,562	195	5,914,240	225	6,640,424	331,810
83.2 Lisco	15	27,718	48	105,320	48	2,466,430	63	2,599,468	55,105
83.3 Oshkosh	38	96,522	447	1,343,984	448	24,007,210	486	25,447,716	374,105
83.4 Rural Residential	134	281,102	184	4,566,152	196	15,452,205	330	20,299,459	323,280
84 Residential Total	217	463,964	874	6,683,018	887	47,840,085	1,104	54,987,067	1,084,300

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	4	4,344	29	106,963	30	834,140	34	945,447	0
85.2	Oshkosh	13	40,145	79	325,386	83	4,578,540	96	4,944,071	31,125
85.3	Rural Commercial	10	78,964	29	1,197,543	32	6,271,575	42	7,548,082	0
85.4	Rural Residential	0	0	1	145,849	1	343,815	1	489,664	147,910
86	Commercial Total	27	123,453	138	1,775,741	146	12,028,070	173	13,927,264	179,035

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	53,868.12	6.15%	24,241,085	6.27%	450.01
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	2,373.03	0.27%	1,075,291	0.28%	453.13
90. 2G	10,780.25	1.23%	4,851,215	1.26%	450.01
91. 3G1	35,409.73	4.04%	15,580,270	4.03%	440.00
92. 3G	438,260.85	49.99%	192,830,825	49.90%	439.99
93. 4G1	245,595.47	28.02%	108,057,816	27.96%	439.98
94. 4G	90,326.40	10.30%	39,781,232	10.29%	440.42
95. Total	876,613.85	100.00%	386,417,734	100.00%	440.81
CRP					
96. 1C1	1.42	0.02%	994	0.02%	700.00
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	1,150.27	17.92%	782,182	17.92%	680.00
101. 3C	3,844.71	59.90%	2,614,855	59.89%	680.12
102. 4C1	1,422.33	22.16%	967,906	22.17%	680.51
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	6,418.73	100.00%	4,365,937	100.00%	680.19
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	876,613.85	99.27%	386,417,734	98.88%	440.81
CRP Total	6,418.73	0.73%	4,365,937	1.12%	680.19
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	883,032.58	100.00%	390,783,671	100.00%	442.55

2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)

35 Garden

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	49,563,976	54,980,797	5,416,821	10.93%	1,084,300	8.74%
02. Recreational	5,040	6,270	1,230	24.40%	0	24.40%
03. Ag-Homesite Land, Ag-Res Dwelling	28,921,605	31,705,865	2,784,260	9.63%	280,860	8.66%
04. Total Residential (sum lines 1-3)	78,490,621	86,692,932	8,202,311	10.45%	1,365,160	8.71%
05. Commercial	13,676,570	13,927,264	250,694	1.83%	179,035	0.52%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	13,676,570	13,927,264	250,694	1.83%	179,035	0.52%
08. Ag-Farmsite Land, Outbuildings	16,990,831	17,246,461	255,630	1.50%	136,550	0.70%
09. Minerals	89,619	95,089	5,470	6.10	0	6.10%
10. Non Ag Use Land	400,094	415,214	15,120	3.78%		
11. Total Non-Agland (sum lines 8-10)	17,480,544	17,756,764	276,220	1.58%	136,550	0.80%
12. Irrigated	83,762,246	88,768,417	5,006,171	5.98%		
13. Dryland	74,876,695	73,344,886	-1,531,809	-2.05%		
14. Grassland	373,773,478	390,783,671	17,010,193	4.55%		
15. Wasteland	896,278	896,273	-5	0.00%		
16. Other Agland	2,469,782	2,588,640	118,858	4.81%		
17. Total Agricultural Land	535,778,479	556,381,887	20,603,408	3.85%		
18. Total Value of all Real Property (Locally Assessed)	645,426,214	674,758,847	29,332,633	4.54%	1,680,745	4.28%

2022 Assessment Survey for Garden County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1 - about three weeks a year
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$153,550
7.	Adopted budget, or granted budget if different from above:
	\$153,550
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$15,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$13,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Amount of last year's assessor's budget not used:
	\$15,913, \$35,322 (appraiser)

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The county assessor and staff.
6.	Does the county have GIS software?
	Yes – gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes - www.garden.gworks.com
8.	Who maintains the GIS software and maps?
	GIS
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

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

D. Contracted Services

1.	Appraisal Services:
	Lore Appraisal is hired as needed. Pritchard & Abbot is used for Oil & Gas. There are no contracts.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	No
2.	If so, is the appraisal or listing service performed under contract?
	NA
3.	What appraisal certifications or qualifications does the County require?
	Will need to be credentialed. Our county Attorney approves all contracts, etc.
4.	Have the existing contracts been approved by the PTA?
	No
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes with the Assessor's input and approval.

2022 Residential Assessment Survey for Garden County

1.	Valuation data collection done by:														
	The county assessor, staff, and on a short-term basis 1 part-time lister as needed.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Oshkosh is the main business hub for Garden County, here is located the hospital, nursing home, bank and school.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Lewellen, the market is influenced primarily by the proximity to Lake McConaughy. There are some retail businesses, a bank and restaurant.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lisco, the market here is very stagnant; when a property does sell typically it will be purchased and used as lodging for the hunters. A small bank is still in operation.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>The rural is a different market for those individuals seeking the amenities of country living.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings (valued the same as #4)</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural improvements (valued the same as #4)</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Oshkosh is the main business hub for Garden County, here is located the hospital, nursing home, bank and school.	2	Lewellen, the market is influenced primarily by the proximity to Lake McConaughy. There are some retail businesses, a bank and restaurant.	3	Lisco, the market here is very stagnant; when a property does sell typically it will be purchased and used as lodging for the hunters. A small bank is still in operation.	4	The rural is a different market for those individuals seeking the amenities of country living.	AG DW	Agricultural dwellings (valued the same as #4)	AG OB	Agricultural improvements (valued the same as #4)
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AG DW	Agricultural dwellings (valued the same as #4)														
AG OB	Agricultural improvements (valued the same as #4)														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach is used and the sales will be used in the development of the depreciation.														
4.	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?														
	The county assessor works with a credentialed appraiser on an as needed basis to establish new depreciation tables based on the local market.														
5.	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.														
	No, one depreciation table is developed with economic depreciation adjustments applied to individual villages.														
6.	Describe the methodology used to determine the residential lot values?														
	A square foot price has been developed for residential lots and a per acre breakdown has been established for larger parcels.														
7.	How are rural residential site values developed?														
	Rural residential site values are developed using \$12,000 for the homesite, additional acres 1-3 are valued at \$3,000, acres 3-9 are at \$1,500, acres 9-20 are at \$700 and over 20 are at \$500.														
8.	Are there form 191 applications on file?														

	No																																			
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																			
	A spreadsheet is maintained showing vacant lot sales and a per sq ft price is developed for each grouping.																																			
10.	<table border="1"> <thead> <tr> <th data-bbox="201 317 363 401"><u>Valuation Group</u></th> <th data-bbox="363 317 651 401"><u>Date of Depreciation Tables</u></th> <th data-bbox="651 317 906 401"><u>Date of Costing</u></th> <th data-bbox="906 317 1175 401"><u>Date of Lot Value Study</u></th> <th data-bbox="1175 317 1484 401"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="201 401 363 457">1</td> <td data-bbox="363 401 651 457">2014</td> <td data-bbox="651 401 906 457">2018</td> <td data-bbox="906 401 1175 457">2018</td> <td data-bbox="1175 401 1484 457">2021-2022</td> </tr> <tr> <td data-bbox="201 457 363 514">2</td> <td data-bbox="363 457 651 514">2014</td> <td data-bbox="651 457 906 514">2018</td> <td data-bbox="906 457 1175 514">2018</td> <td data-bbox="1175 457 1484 514">2016-2017</td> </tr> <tr> <td data-bbox="201 514 363 571">3</td> <td data-bbox="363 514 651 571">2014</td> <td data-bbox="651 514 906 571">2018</td> <td data-bbox="906 514 1175 571">2018</td> <td data-bbox="1175 514 1484 571">2016-2017</td> </tr> <tr> <td data-bbox="201 571 363 627">4</td> <td data-bbox="363 571 651 627">2014</td> <td data-bbox="651 571 906 627">2018</td> <td data-bbox="906 571 1175 627">2018</td> <td data-bbox="1175 571 1484 627">2019</td> </tr> <tr> <td data-bbox="201 627 363 684">AG DW</td> <td data-bbox="363 627 651 684">2014</td> <td data-bbox="651 627 906 684">2018</td> <td data-bbox="906 627 1175 684">2018</td> <td data-bbox="1175 627 1484 684">2019</td> </tr> <tr> <td data-bbox="201 684 363 741">AG OB</td> <td data-bbox="363 684 651 741">2014</td> <td data-bbox="651 684 906 741">2018</td> <td data-bbox="906 684 1175 741">2018</td> <td data-bbox="1175 684 1484 741">2019</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2014	2018	2018	2021-2022	2	2014	2018	2018	2016-2017	3	2014	2018	2018	2016-2017	4	2014	2018	2018	2019	AG DW	2014	2018	2018	2019	AG OB	2014	2018	2018	2019
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AG OB	2014	2018	2018	2019																																
	Residential lots values are reviewed when costing and depreciation is updated. There are seldom any sales to make logical changes, typically they will stay the same unless split or combined with another parcel.																																			

2022 Commercial Assessment Survey for Garden County

1.	Valuation data collection done by:													
	The county assessor and staff.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	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.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	A contracted appraiser will be hired if needed to assist in the proper valuation of a property considered to be a unique commercial property.													
4.	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?													
	A credentialed appraiser was used to establish new depreciation tables from the local market information.													
5.	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.													
	Only one valuation group is used for commercial property.													
6.	Describe the methodology used to determine the commercial lot values.													
	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.													
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1	2015	2018	2014	2020										
	Depreciation tables were built with assistance from Susie Lore of Lore Appraisal.													

2022 Agricultural Assessment Survey for Garden County

1.	Valuation data collection done by:							
	The county assessor and staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Garden County is homogeneous in geographic and soil characteristics; the county is approximately eighty-four percent grass land. The remaining land is approximately ten-percent dry, four-percent irrigated and two-percent waste/water.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Garden County is homogeneous in geographic and soil characteristics; the county is approximately eighty-four percent grass land. The remaining land is approximately ten-percent dry, four-percent irrigated and two-percent waste/water.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Garden County is homogeneous in geographic and soil characteristics; the county is approximately eighty-four percent grass land. The remaining land is approximately ten-percent dry, four-percent irrigated and two-percent waste/water.	2021						
3.	Describe the process used to determine and monitor market areas.							
	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.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	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.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes farm home sites carry the same value as rural residential sites. No significant differences have not been recognized from the market.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Stanard Appraisal was hired in 2018 only to value county feed lots. A land value of \$1,000 per acre was applied to feed lot land.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	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.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	The county identifies and values land in CREP and CRP.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	75							

8b.	What process was used to determine if non-agricultural influences exist in the county?
	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.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	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.
8d.	Where is the influenced area located within the county?
	Influenced areas in the county are along the North Platte River.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	<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>

**2021 Plan of Assessment for Garden County
Assessment Years 2022, 2023 and 2024**

Date: June 14, 2021
(Updated June 14, 2021)

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 2021 County Real Estate Abstract, Garden County consists of 4,605 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	1,100	23.89	7.69
Commercial	174	3.78	2.07
Agricultural	3,294	71.53	90.23
Mineral	37	.80	.01

Garden County has 1,045,726.32 acres of taxable agricultural land (with GIS acre counts): 3.62% consists of irrigated land, 84.44% is grassland, 10.09% is dryland, and 1.85% 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 2021/2022 budget for the office is \$136,200. Appraisal work is paid for through a Reappraisal Fund; the unspent money in this fund is carried over each fiscal year. With the 2021-2022 budget we have \$50,000 in the fund. Our GIS contract expenses and oil and gas contract also come out of this.

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 2021, several building permits and/or Information Statements and zoning permits were filed for new property construction/additions in the county. The 2021 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 Appraiser Susan Lore if needed. In accordance with Nebraska Statute 77-1311.03, the county reviews all parcels of real property no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market.

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

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

D. *Approaches to Value:*

1) *Market Approach; sales comparisons:*

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

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

The date of the Marshall & Swift costing used on all Oshkosh and rural residential improvements is now 2018. Lewellen and Lisco residential, as well as all commercial parcels, were updated in 2020, from 2012 to 2018 cost tables. This resulted in all improvements in the county being priced on 2018 costs.

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 1st of each year, along with a letter explaining all value changes, statistics, etc. These are mailed to the owners of record as of May 20th 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 2021:

<u>Property Class</u>	<u>Median</u>
Residential	96
Commercial	99
Agricultural	74

For more information regarding statistical measures, see the 2021 Nebraska Department of Revenue, Property Assessment Division Reports and Opinions for Garden County.

2021 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 166 items throughout the county, including 108 of which were residentials, (along with 47 agriculturals and 11 commercials). Most of these required physical inspections.

We implemented a rural house and rural outbuildings appraisal for 2021. Exterior inspections and new photos of all rural residential property in the county were completed. Questionnaires were mailed to property

owners for information on the interior of homes and buildings where changed was indicated. Specific pick up work items were also reviewed.

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 69 qualified residential sales; 17 in Lewellen, 6 in Lisco, 35 in Oshkosh and 11 rural residential properties. Performing the above-mentioned projects brought statistics in three of the four market areas to appropriate ranges. Because of the low number of sales in Lisco, most of which are very low dollar, we are unable to get a true picture of the statistical measures.

Commercial:

Review of commercial properties was completed in 2020. For 2021, eleven items of commercial pickup work were completed.

The county's commercial sales and statistical information were reviewed. There were 6 qualified sales in the three-year sales period, which consisted of a variety of occupancy codes. The median for the county is at 99% with Lewellen at 87%, reflected in one sale, and Oshkosh at 108%, reflected in 5 sales. With so few qualified sales, it is difficult to justify value adjustments in the commercial market areas.

Agricultural:

For 2021, all parcels with recreational uses were reviewed. Questionnaires were sent to all property owners located along the North Platte River to determine land use and number of recreational hunting blinds on each parcel. Indicated adjustments were made. Recreational land use values are assessed at 100% of market value.

Satellite imagery for 2020 was received in early 2021. We are in the process of comparing 2018 imagery with the new 2020 imagery to determine possible land use changes and additional structures which have not been listed.

The 2021 Garden County ag land valuations were determined by using the statistics and information received from the PAD of 29 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 66% (based on 13 sales). There were ten sales of dryland which showed a median of 79%. Therefore, grass values will be raised and dryland values will be lowered to bring the level of assessment within the acceptable range. There were not sufficient sales of irrigated land to determine value changes.

Assessment Actions Planned for Assessment Year 2022:

We are currently in the process of preparing property cards for all exempt properties. This includes taking pictures, getting all measurements and pertinent information on the buildings. This will be completed in 2022.

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

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

- **Commercial:** Appraisal maintenance and market analysis will be continued. Accuracy of the 2020 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 2023:

- **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 outside village limits, getting new photos and sending questionnaires requesting detailed information about the interior of the buildings.

Appraisal maintenance and market analysis will be continued. This includes an ongoing review of records for accuracy in the computer and on the hard copy records. Time will also be spent reviewing Costing Tables, depreciation tables, etc.

- **Commercial:** Appraisal maintenance and market analysis will be continued. Accuracy of the 2020 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:** If not completed in 2022, imagery comparison will be completed. We will continue monitoring land use, etc. Appraisal maintenance and market analysis will be continued.
- We also do 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 2024:

- **Residential:** Residences in Oshkosh, Lewellen, Lisco and rural residential will continue to be monitored for any changes, and appraisal maintenance will be completed. This includes an ongoing review of records for accuracy in the computer and on the hard copy records. Each year

we run various spreadsheet reports (i.e. on mobile homes, modulars, equipment storage buildings, carports, storage units, etc.) to ensure equality in each type.

- **Commercial:** The Six Year Review work for 2024 will consist, in part, of doing a reappraisal of all commercial parcels. All commercial parcels will be externally inspected, and new photos taken. Questionnaires will be mailed requesting detailed information on the interiors. We will also implement 2018 costs.
- **Agricultural Land:** We will continue monitoring land use, etc. 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 436 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 140 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 20th, along with growth when applicable.
10. Annual Inventory: update report designating personal property of the Assessor's office by August 25th 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 14, 2020

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	1100 <small>incl above</small>	X					X				X						X			
	RURAL OUTBLDGS	525	X						X					X	X		X				X
	RURAL HOUSES	525 <small>incl above</small>	X						X					X	X		X				X
	COMMERCIAL	174		X						X					X				X		
	AG LAND	2769					X			X		X		X			X		X		X
	MINERAL / OIL & GAS	37	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	TOTAL	4605																			
VG	Area	Parcel Count	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
	OSHKOSH	1100																			
	LEWELLEN & LISCO	1100 <small>incl above</small>																			
	RURAL OUTBLDGS	525																			
	RURAL HOUSES	525 <small>incl above</small>																			
	COMMERCIAL	174																			
	AG LAND	2769																			
	MINERAL / OIL & GAS	37																			
	TOTAL	4605																			

We hereby accept the

**2021 Plan of Assessment for Garden County
Assessment Years 2022, 2023 and 2024**

As presented to us by Clint Robertson, Garden County Assessor, on June 14, 2021 pursuant to Nebraska Department of Property Assessment and Taxation Directive 05-04 and Nebraska Statute 77-1311.02.

Garden County Board of Equalization:




Dixann Krajewski, Chairperson

June 14, 2021
Date



Dave Dymak

June 14, 2021
Date



Terry Krauter

June 14, 2021
Date

Clint Robertson
Garden County Assessor
P O Box 350
Oshkosh, NE 69154
308-772-4464
qcasr1@embarqmail.com

March 18, 2022

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

Dear Ms. Sorensen;

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 2022 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.

The acceptable level of assessment for agricultural land is from 69% to 75%. The 25 qualified ag sales in Garden County in the three-year sales period show an overall median of 76%. Under the 80% majority land use, nine grass sales showed a median of 66%. There were twelve sales of dryland which showed a median of 78%. With only four qualified irrigated sales, statistical data indicates a median of 61%. With so few sales, irrigated sales trends, values and market data were reviewed in both Garden and surrounding counties along with sales with less than an 80% MLU. The data indicated increasing values with a premium value being reflected in the 1A and 2A LVG's.

Borrowed sales will not be used to set values, but rather to confirm the values our sales indicate. Based on preliminary stats irrigated and grassland values were raised and dryland values were lowered for 2022. We strive for not only in-county equalized values but also across county-line similarities.

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