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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GARDEN COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

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

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Clint Robertson, Garden County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

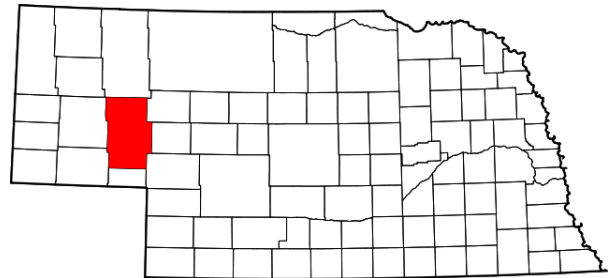
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

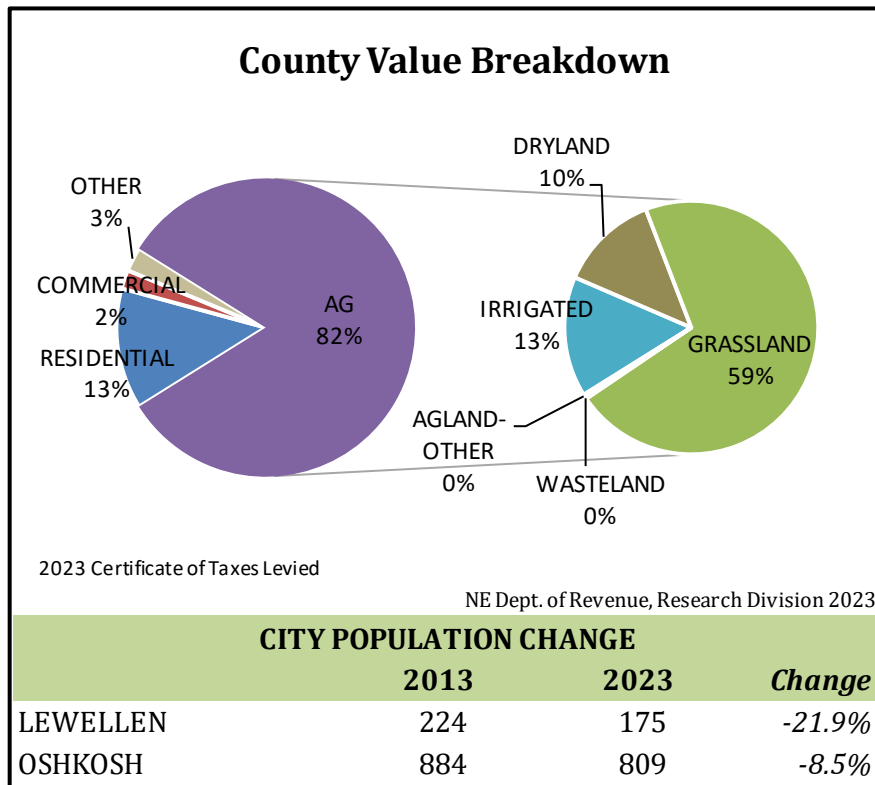
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,704 square miles, Garden County has 1,837 residents, per the Census Bureau Quick Facts for 2024, a 1% population decline from the 2023 U.S. Census. Reports indicate that 80% of county residents are homeowners and 82% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$74,601 (2023 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 43 employer establishments with total employment of 189, a 10% 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.

2024 Residential Correlation for Garden County

Assessment Actions

Oshkosh cost tables were updated to 2022, lot values were adjusted to increase the land to building ratios using the buildup method, and a desk review was completed for an approximate 10% change in values. Updated 2022 cost tables were applied to rural residential. A five-tiered land valuing methodology was initiated, in addition to a desk review for an approximate overall change of value of 25%. The pick-up work was also completed and placed into the tax rolls.

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.

In Garden County, the residential sales verification process aligns within the anticipated range. The county assessor utilizes surveys and follow-up phone calls with both buyers and sellers, gathering essential information to validate sales transactions. The process provides credibility that all arm's-length residential sales are considered for current measurement purposes, as non-qualified sales were adequately reviewed and justifiably disqualified.

The Garden County Assessor has established four residential valuation groups: Oshkosh, Lewellen, Lisco, and Rural. Oshkosh, being the county seat, is the hub of most commercial activity. Lewellen, approximately a third the size of Oshkosh, and Lisco, an unincorporated community, represent smaller, distinct market areas within the county. The rural residential area, Valuation Group 4, was reviewed for 2024. The county has developed current depreciation tables using local data and updated costing and lot value studies to the latest 2024 standards.

An analysis comparing the valuations of sold and unsold properties in the county indicated an overly aggressive approach towards reviewing sold properties. This has led to the development of new methodologies to ensure equal treatment of sold and unsold properties, aiming for fairness and consistency in property assessments.

While land values in Valuation Groups 2 and 3 have not been adjusted in this year's assessment actions, the overall land to building ratios in Garden County were greatly improved with the current changes that were applied to land values. Application of the same approach to the remaining valuation groups will continue to improve the land to building ratio in the county and to the surrounding county comparison.

The county is current with the six-year inspection cycle, a reappraisal of all rural residential parcels will be conducted for 2025.

Special valuations are not used in Garden County. A valuation methodology is officially documented for Garden County. This methodology provides a clear framework for property

2024 Residential Correlation for Garden County

assessment, ensuring that valuations are conducted systematically and uniformly across different property types.

Description of Analysis

Four distinct valuation groups are used for analysis of the sales data.

Valuation Group	Description
1	Oshkosh
2	Lewellen
3	Lisco
4	Rural

The statistical profile of the 72 sales produces results for the overall statistics, and for Valuation Groups 1 and 2 showing all three measures of central tendency and the qualitative statistics in the acceptable range. Valuation Groups 3 and 4 have insufficient sales for reliable measurement.

The statistical sample and the 2024 County Abstract of Assessment Form 45 Compared with the 2023 Certified Taxes Levied (CTL) Report indicates that the population changed in a similar manner to the sales. The overall changes to the population and sales reflect the county assessor actions.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	44	94.44	94.32	92.47	07.44	102.00
2	17	95.24	100.24	96.91	11.15	103.44
3	5	91.95	86.63	87.90	07.84	98.56
4	6	94.21	95.55	92.87	07.30	102.89
___ALL___	72	93.82	95.28	92.72	08.45	102.76

Level of Value

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

2024 Commercial Correlation for Garden County

Assessment Actions

All commercial parcels underwent revaluation. Cost tables were updated to 2022. Improved lot values were adjusted using the buildup method to increase land to building ratios. General maintenance and pick-up work was completed and entered onto the assessment rolls.

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.

In Garden County, the commercial class usability rate is near the statewide average. The county's sales verification process includes the use of sales questionnaires to capture the information for evaluation of each transaction. Sufficient justifications for disqualified sales are provided. Given the low number of commercial parcels, the Garden County Assessor employs a single valuation group for commercial properties.

The 2015 depreciation tables were created from the local market. Lot values were updated in 2024. The cost tables were updated to 2022. The commercial class is scheduled for review in 2024 to comply with the 6-year inspection cycle.

Description of Analysis

The statistical profile consisting of 16 sales has 2 measures of central tendency in the acceptable range and the COD is within the IAAO standard range, the PRD is high. The removal of the two extreme outliers improves the weighted mean very near the acceptable range, improves the COD and improves the PRD to be just slightly high.

A review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of the assessment practices and the statistical analysis of the data, supports that the assessment of commercial properties adheres to established mass appraisal techniques and is uniformly assessed.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Garden County is 96%.

2024 Agricultural Correlation for Garden County

Assessment Actions

Irrigated land was increased on average 10%. The average increase for dryland was 18% and 4% for grassland.

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 sales verification and qualification process review determined an acceptable usability rate compared to the statewide average. Sufficient documentation was provided for the non-qualified sales in the sales roster. The Garden County Assessor's sales qualification and verification practices were deemed to be acceptable.

The homogenous nature of the agricultural land consisting largely of grassland comprised of sandy soils predicates the use of only one market area to equitably value agricultural land in Garden County. The southern part of the counties crop land is equalized by land use and Land Capability Group (LCG).

There are 140 special valuation applications on file in Garden County. There are three parcels enrolled in the Wetland Reserve Program (WRP) that are valued at 100% of market value. Conservation Reserve Program (CRP) and Conservation Reserve Enhancement Program (CREP) acres are also identified in the county. The county assessor recognizes feed lots as intensive use.

Description of Analysis

The statistical profile analysis of the one market area showed two measures of central tendency and the COD within the acceptable range. Sales using the 80% Majority Land Use (MLU) substrata shows grassland and dryland with eight sales each producing medians within the acceptable range. Irrigated land showing with only two sales does not have sufficient sales for meaningful analysis but does have an acceptable median as well.

A comparison of surrounding counties weighted average land values finds Garden County in the middle range of the comparison. Garden County is assessed within the acceptable range.

Review of the 2024 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Equalization and Quality of Assessment

Equalization of values between outbuildings in the agricultural class and rural residential improvements appear to have been achieved. Analysis of available information of agricultural land values in Garden County are uniformly applied and the quality of assessment complies with generally accepted mass appraisal techniques.

2024 Agricultural Correlation for Garden County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	74.05	74.05	72.00	14.38	102.85
1	2	74.05	74.05	72.00	14.38	102.85
<u>Dry</u>						
County	8	68.68	76.84	66.60	19.86	115.38
1	8	68.68	76.84	66.60	19.86	115.38
<u>Grass</u>						
County	8	69.90	71.67	64.81	20.20	110.58
1	8	69.90	71.67	64.81	20.20	110.58
<u>ALL</u>	23	74.50	76.41	69.47	19.36	109.99

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Garden County is 75%.

Special Valuation Level of Value

A review of agricultural land value in Garden County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the county where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 75%.

2024 Opinions of the Property Tax Administrator for Garden County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	75	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 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Garden County

Residential Real Property - Current

Number of Sales	72	Median	93.82
Total Sales Price	\$7,552,000	Mean	95.28
Total Adj. Sales Price	\$7,552,000	Wgt. Mean	92.72
Total Assessed Value	\$7,002,349	Average Assessed Value of the Base	\$60,582
Avg. Adj. Sales Price	\$104,889	Avg. Assessed Value	\$97,255

Confidence Interval - Current

95% Median C.I	90.99 to 96.26
95% Wgt. Mean C.I	90.78 to 94.67
95% Mean C.I	92.73 to 97.83
% of Value of the Class of all Real Property Value in the County	8.89
% of Records Sold in the Study Period	6.45
% of Value Sold in the Study Period	10.36

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	92	95	95.04
2022	84	98	98.21
2021	66	97	96.51
2020	54	97	96.77

2024 Commission Summary for Garden County

Commercial Real Property - Current

Number of Sales	16	Median	96.37
Total Sales Price	\$1,904,000	Mean	96.85
Total Adj. Sales Price	\$1,904,000	Wgt. Mean	72.76
Total Assessed Value	\$1,385,386	Average Assessed Value of the Base	\$108,472
Avg. Adj. Sales Price	\$119,000	Avg. Assessed Value	\$86,587

Confidence Interval - Current

95% Median C.I	85.15 to 111.00
95% Wgt. Mean C.I	28.55 to 116.97
95% Mean C.I	80.73 to 112.97
% of Value of the Class of all Real Property Value in the County	2.53
% of Records Sold in the Study Period	9.04
% of Value Sold in the Study Period	7.22

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	11	100	100.20
2022	13	100	100.30
2021	6	100	105.37
2020	4	100	98.77

35 Garden
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 72
Total Sales Price : 7,552,000
Total Adj. Sales Price : 7,552,000
Total Assessed Value : 7,002,349
Avg. Adj. Sales Price : 104,889
Avg. Assessed Value : 97,255

MEDIAN : 94
WGT. MEAN : 93
MEAN : 95
COD : 08.45
PRD : 102.76

COV : 11.61
STD : 11.06
Avg. Abs. Dev : 07.93
MAX Sales Ratio : 134.37
MIN Sales Ratio : 71.08

95% Median C.I. : 90.99 to 96.26
95% Wgt. Mean C.I. : 90.78 to 94.67
95% Mean C.I. : 92.73 to 97.83

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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-21 To 31-DEC-21	13	98.68	97.37	94.22	09.27	103.34	79.72	121.98	87.71 to 107.11	64,538	60,807
01-JAN-22 To 31-MAR-22	8	95.83	97.59	96.43	10.33	101.20	71.08	121.41	71.08 to 121.41	75,438	72,743
01-APR-22 To 30-JUN-22	12	91.15	92.34	91.72	05.60	100.68	82.05	109.69	88.13 to 97.13	91,458	83,889
01-JUL-22 To 30-SEP-22	9	94.65	93.49	93.12	05.99	100.40	78.34	103.79	87.91 to 102.94	125,889	117,222
01-OCT-22 To 31-DEC-22	12	93.52	94.88	94.27	06.78	100.65	85.36	122.09	86.12 to 98.36	116,417	109,751
01-JAN-23 To 31-MAR-23	5	95.78	95.16	94.18	06.30	101.04	81.24	108.67	N/A	117,500	110,658
01-APR-23 To 30-JUN-23	5	90.88	94.78	92.78	07.23	102.16	85.88	114.46	N/A	146,800	136,197
01-JUL-23 To 30-SEP-23	8	92.73	97.03	87.63	12.99	110.73	81.49	134.37	81.49 to 134.37	145,063	127,120
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	42	94.79	95.14	93.50	08.24	101.75	71.08	121.98	90.01 to 97.13	87,452	81,764
01-OCT-22 To 30-SEP-23	30	93.59	95.48	91.99	08.58	103.79	81.24	134.37	88.79 to 96.42	129,300	118,942
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	41	93.76	94.36	93.61	07.21	100.80	71.08	122.09	89.38 to 95.80	103,195	96,600
<u>ALL</u>	72	93.82	95.28	92.72	08.45	102.76	71.08	134.37	90.99 to 96.26	104,889	97,255

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	44	94.44	94.32	92.47	07.44	102.00	78.34	121.98	89.22 to 96.94	96,920	89,622
2	17	95.24	100.24	96.91	11.15	103.44	79.72	134.37	89.38 to 113.70	67,176	65,100
3	5	91.95	86.63	87.90	07.84	98.56	71.08	94.92	N/A	162,200	142,576
4	6	94.21	95.55	92.87	07.30	102.89	85.85	109.69	85.85 to 109.69	222,417	206,565
<u>ALL</u>	72	93.82	95.28	92.72	08.45	102.76	71.08	134.37	90.99 to 96.26	104,889	97,255

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	72	93.82	95.28	92.72	08.45	102.76	71.08	134.37	90.99 to 96.26	104,889	97,255
06											
07											
<u>ALL</u>	72	93.82	95.28	92.72	08.45	102.76	71.08	134.37	90.99 to 96.26	104,889	97,255

**35 Garden
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 72
 Total Sales Price : 7,552,000
 Total Adj. Sales Price : 7,552,000
 Total Assessed Value : 7,002,349
 Avg. Adj. Sales Price : 104,889
 Avg. Assessed Value : 97,255

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 95
 COD : 08.45
 PRD : 102.76

COV : 11.61
 STD : 11.06
 Avg. Abs. Dev : 07.93
 MAX Sales Ratio : 134.37
 MIN Sales Ratio : 71.08

95% Median C.I. : 90.99 to 96.26
 95% Wgt. Mean C.I. : 90.78 to 94.67
 95% Mean C.I. : 92.73 to 97.83

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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	94.92	89.24	91.50	10.76	97.53	71.08	101.71	N/A	7,333	6,710
Less Than 30,000	7	96.94	95.47	97.38	08.93	98.04	71.08	110.88	71.08 to 110.88	16,286	15,859
Ranges Excl. Low \$											
Greater Than 4,999	72	93.82	95.28	92.72	08.45	102.76	71.08	134.37	90.99 to 96.26	104,889	97,255
Greater Than 14,999	69	93.76	95.55	92.73	08.33	103.04	78.34	134.37	90.88 to 96.28	109,130	101,192
Greater Than 29,999	65	93.69	95.26	92.65	08.29	102.82	78.34	134.37	90.88 to 95.80	114,431	106,021
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	3	94.92	89.24	91.50	10.76	97.53	71.08	101.71	N/A	7,333	6,710
15,000 TO 29,999	4	100.16	100.15	98.79	06.98	101.38	89.38	110.88	N/A	23,000	22,721
30,000 TO 59,999	16	98.87	103.79	102.87	11.78	100.89	79.72	134.37	93.27 to 121.41	44,188	45,454
60,000 TO 99,999	24	94.45	94.52	94.38	07.72	100.15	78.34	114.46	87.79 to 99.31	76,896	72,571
100,000 TO 149,999	7	90.01	90.59	90.73	05.71	99.85	82.05	97.96	82.05 to 97.96	125,286	113,668
150,000 TO 249,999	13	89.35	90.69	90.80	04.23	99.88	81.54	101.66	86.19 to 95.40	176,923	160,653
250,000 TO 499,999	5	93.69	90.00	90.03	04.38	99.97	81.49	94.65	N/A	341,700	307,641
500,000 TO 999,999											
1,000,000 +											
ALL	72	93.82	95.28	92.72	08.45	102.76	71.08	134.37	90.99 to 96.26	104,889	97,255

35 Garden
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 16
Total Sales Price : 1,904,000
Total Adj. Sales Price : 1,904,000
Total Assessed Value : 1,385,386
Avg. Adj. Sales Price : 119,000
Avg. Assessed Value : 86,587

MEDIAN : 96
WGT. MEAN : 73
MEAN : 97
COD : 21.28
PRD : 133.11

COV : 31.23
STD : 30.25
Avg. Abs. Dev : 20.51
MAX Sales Ratio : 170.25
MIN Sales Ratio : 37.38

95% Median C.I. : 85.15 to 111.00
95% Wgt. Mean C.I. : 28.55 to 116.97
95% Mean C.I. : 80.73 to 112.97

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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-20 To 31-DEC-20	3	98.75	99.42	101.34	03.56	98.11	94.47	105.04	N/A	29,833	30,233	
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21	1	89.44	89.44	89.44	00.00	100.00	89.44	89.44	N/A	35,000	31,305	
01-JUL-21 To 30-SEP-21	1	98.26	98.26	98.26	00.00	100.00	98.26	98.26	N/A	92,000	90,396	
01-OCT-21 To 31-DEC-21												
01-JAN-22 To 31-MAR-22	1	111.00	111.00	111.00	00.00	100.00	111.00	111.00	N/A	28,000	31,080	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22	2	61.27	61.27	46.15	38.99	132.76	37.38	85.15	N/A	395,000	182,285	
01-OCT-22 To 31-DEC-22	1	128.77	128.77	128.77	00.00	100.00	128.77	128.77	N/A	6,500	8,370	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	6	93.04	101.53	86.92	33.10	116.81	61.07	170.25	61.07 to 170.25	83,000	72,148	
01-JUL-23 To 30-SEP-23	1	92.08	92.08	92.08	00.00	100.00	92.08	92.08	N/A	365,000	336,080	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	5	98.26	97.19	98.11	04.05	99.06	89.44	105.04	N/A	43,300	42,480	
01-OCT-21 To 30-SEP-22	3	85.15	77.84	48.37	28.82	160.93	37.38	111.00	N/A	272,667	131,883	
01-OCT-22 To 30-SEP-23	8	96.14	103.75	89.40	28.80	116.05	61.07	170.25	61.07 to 170.25	108,688	97,167	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	2	93.85	93.85	95.83	04.70	97.93	89.44	98.26	N/A	63,500	60,851	
01-JAN-22 To 31-DEC-22	4	98.08	90.58	49.00	29.88	184.86	37.38	128.77	N/A	206,125	101,005	
<u>ALL</u>	16	96.37	96.85	72.76	21.28	133.11	37.38	170.25	85.15 to 111.00	119,000	86,587	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	16	96.37	96.85	72.76	21.28	133.11	37.38	170.25	85.15 to 111.00	119,000	86,587	
<u>ALL</u>	16	96.37	96.85	72.76	21.28	133.11	37.38	170.25	85.15 to 111.00	119,000	86,587	

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	16	96.37	96.85	72.76	21.28	133.11	37.38	170.25	85.15 to 111.00	119,000	86,587	
04												
<u>ALL</u>	16	96.37	96.85	72.76	21.28	133.11	37.38	170.25	85.15 to 111.00	119,000	86,587	

**35 Garden
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 16
 Total Sales Price : 1,904,000
 Total Adj. Sales Price : 1,904,000
 Total Assessed Value : 1,385,386
 Avg. Adj. Sales Price : 119,000
 Avg. Assessed Value : 86,587

MEDIAN : 96
 WGT. MEAN : 73
 MEAN : 97
 COD : 21.28
 PRD : 133.11

COV : 31.23
 STD : 30.25
 Avg. Abs. Dev : 20.51
 MAX Sales Ratio : 170.25
 MIN Sales Ratio : 37.38

95% Median C.I. : 85.15 to 111.00
 95% Wgt. Mean C.I. : 28.55 to 116.97
 95% Mean C.I. : 80.73 to 112.97

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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	1	170.25	170.25	170.25	00.00	100.00	170.25	170.25	N/A	2,000	3,405
Less Than 15,000	4	127.66	130.01	121.21	15.27	107.26	94.47	170.25	N/A	6,500	7,879
Less Than 30,000	7	111.00	108.19	95.28	26.36	113.55	61.07	170.25	61.07 to 170.25	12,714	12,114
Ranges Excl. Low \$											
Greater Than 4,999	15	94.47	91.95	72.66	17.80	126.55	37.38	128.77	85.15 to 105.04	126,800	92,132
Greater Than 14,999	12	90.76	85.79	72.09	16.64	119.00	37.38	111.00	65.23 to 100.20	156,500	112,823
Greater Than 29,999	9	92.08	88.02	71.66	12.60	122.83	37.38	105.04	85.15 to 100.20	201,667	144,510
Incremental Ranges											
0 TO 4,999	1	170.25	170.25	170.25	00.00	100.00	170.25	170.25	N/A	2,000	3,405
5,000 TO 14,999	3	126.55	116.60	117.13	09.03	99.55	94.47	128.77	N/A	8,000	9,370
15,000 TO 29,999	3	65.23	79.10	84.58	25.51	93.52	61.07	111.00	N/A	21,000	17,762
30,000 TO 59,999	4	99.48	98.36	98.82	04.28	99.53	89.44	105.04	N/A	42,000	41,505
60,000 TO 99,999	1	98.26	98.26	98.26	00.00	100.00	98.26	98.26	N/A	92,000	90,396
100,000 TO 149,999	1	85.15	85.15	85.15	00.00	100.00	85.15	85.15	N/A	145,000	123,470
150,000 TO 249,999											
250,000 TO 499,999	2	88.98	88.98	88.84	03.48	100.16	85.88	92.08	N/A	382,500	339,800
500,000 TO 999,999	1	37.38	37.38	37.38	00.00	100.00	37.38	37.38	N/A	645,000	241,100
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	16	96.37	96.85	72.76	21.28	133.11	37.38	170.25	85.15 to 111.00	119,000	86,587

35 Garden
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

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 STD : 30.25
 Avg. Abs. Dev : 20.51
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 MIN Sales Ratio : 37.38

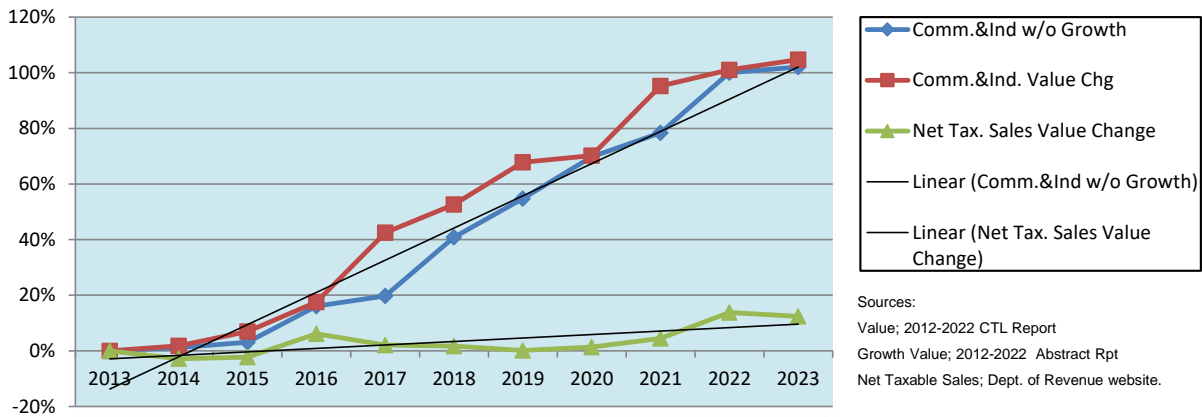
95% Median C.I. : 85.15 to 111.00
 95% Wgt. Mean C.I. : 28.55 to 116.97
 95% Mean C.I. : 80.73 to 112.97

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	111.00	111.00	111.00	00.00	100.00	111.00	111.00	N/A	28,000	31,080
344	2	101.90	101.90	101.97	03.09	99.93	98.75	105.04	N/A	41,000	41,808
350	1	128.77	128.77	128.77	00.00	100.00	128.77	128.77	N/A	6,500	8,370
353	1	37.38	37.38	37.38	00.00	100.00	37.38	37.38	N/A	645,000	241,100
386	1	85.15	85.15	85.15	00.00	100.00	85.15	85.15	N/A	145,000	123,470
406	5	94.47	103.51	83.21	36.10	124.40	61.07	170.25	N/A	10,900	9,070
494	1	98.26	98.26	98.26	00.00	100.00	98.26	98.26	N/A	92,000	90,396
528	1	100.20	100.20	100.20	00.00	100.00	100.20	100.20	N/A	51,000	51,100
531	1	92.08	92.08	92.08	00.00	100.00	92.08	92.08	N/A	365,000	336,080
543	1	85.88	85.88	85.88	00.00	100.00	85.88	85.88	N/A	400,000	343,520
554	1	89.44	89.44	89.44	00.00	100.00	89.44	89.44	N/A	35,000	31,305
<u>ALL</u>	16	96.37	96.85	72.76	21.28	133.11	37.38	170.25	85.15 to 111.00	119,000	86,587

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
2012	\$ 6,803,565	\$ 69,499	1.02%	\$ 6,734,066		\$ 8,885,328	
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%
2022	\$ 13,927,264	\$ 179,035	1.29%	\$ 13,748,229	0.52%	\$ 9,986,788	-1.24%
2023	\$ 14,297,906	\$ 320,030	2.24%	\$ 13,977,876	0.36%	\$ 8,951,087	-10.37%
Ann %chg	7.52%			Average	2.03%	0.36%	0.20%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	1.20%	1.81%	-2.83%
2014	3.10%	6.99%	-2.26%
2015	16.07%	17.56%	6.16%
2016	19.75%	42.52%	2.12%
2017	40.85%	52.58%	1.69%
2018	54.69%	67.85%	0.15%
2019	69.75%	70.21%	1.39%
2020	78.42%	95.23%	4.47%
2021	99.98%	101.02%	13.80%
2022	102.07%	104.71%	12.40%
2023	105.45%	110.15%	0.74%

County Number	35
County Name	Garden

35 Garden
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 23
Total Sales Price : 16,017,448
Total Adj. Sales Price : 16,017,448
Total Assessed Value : 11,127,487
Avg. Adj. Sales Price : 696,411
Avg. Assessed Value : 483,804

MEDIAN : 75
WGT. MEAN : 69
MEAN : 76
COD : 19.36
PRD : 109.99

COV : 24.51
STD : 18.73
Avg. Abs. Dev : 14.42
MAX Sales Ratio : 123.71
MIN Sales Ratio : 45.89

95% Median C.I. : 63.39 to 84.69
95% Wgt. Mean C.I. : 63.54 to 75.41
95% Mean C.I. : 68.31 to 84.51

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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-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	2	97.79	97.79	90.76	09.84	107.75	88.17	107.41	N/A	387,061	351,284
01-APR-21 To 30-JUN-21	4	83.09	86.67	90.93	13.29	95.32	69.77	110.73	N/A	287,807	261,704
01-JUL-21 To 30-SEP-21	2	105.35	105.35	108.34	17.43	97.24	86.99	123.71	N/A	86,000	93,172
01-OCT-21 To 31-DEC-21	1	80.37	80.37	80.37	00.00	100.00	80.37	80.37	N/A	189,500	152,305
01-JAN-22 To 31-MAR-22	3	63.40	64.82	74.06	20.65	87.52	45.89	85.17	N/A	774,197	573,380
01-APR-22 To 30-JUN-22	1	65.30	65.30	65.30	00.00	100.00	65.30	65.30	N/A	6,337,170	4,137,881
01-JUL-22 To 30-SEP-22	4	76.13	73.75	69.02	07.32	106.85	61.87	80.87	N/A	493,223	340,421
01-OCT-22 To 31-DEC-22	3	60.39	61.20	57.94	06.59	105.63	55.64	67.58	N/A	808,483	468,451
01-JAN-23 To 31-MAR-23	1	59.49	59.49	59.49	00.00	100.00	59.49	59.49	N/A	270,000	160,619
01-APR-23 To 30-JUN-23	1	63.39	63.39	63.39	00.00	100.00	63.39	63.39	N/A	85,000	53,880
01-JUL-23 To 30-SEP-23	1	62.96	62.96	62.96	00.00	100.00	62.96	62.96	N/A	317,500	199,898
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	8	87.58	94.12	92.29	15.29	101.98	69.77	123.71	69.77 to 123.71	262,169	241,966
01-OCT-21 To 30-SEP-22	9	74.50	70.57	68.12	13.09	103.60	45.89	85.17	61.87 to 80.87	1,202,461	819,112
01-OCT-22 To 30-SEP-23	6	61.68	61.58	58.74	04.98	104.83	55.64	67.58	55.64 to 67.58	516,325	303,292
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	9	86.99	92.59	91.31	14.52	101.40	69.77	123.71	80.37 to 110.73	254,094	232,004
01-JAN-22 To 31-DEC-22	11	65.30	67.12	66.05	13.74	101.62	45.89	85.17	55.64 to 80.87	1,187,100	784,096
<u>ALL</u>	23	74.50	76.41	69.47	19.36	109.99	45.89	123.71	63.39 to 84.69	696,411	483,804

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	23	74.50	76.41	69.47	19.36	109.99	45.89	123.71	63.39 to 84.69	696,411	483,804
<u>ALL</u>	23	74.50	76.41	69.47	19.36	109.99	45.89	123.71	63.39 to 84.69	696,411	483,804

35 Garden
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 23
 Total Sales Price : 16,017,448
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 Total Assessed Value : 11,127,487
 Avg. Adj. Sales Price : 696,411
 Avg. Assessed Value : 483,804

MEDIAN : 75
 WGT. MEAN : 69
 MEAN : 76
 COD : 19.36
 PRD : 109.99

COV : 24.51
 STD : 18.73
 Avg. Abs. Dev : 14.42
 MAX Sales Ratio : 123.71
 MIN Sales Ratio : 45.89

95% Median C.I. : 63.39 to 84.69
 95% Wgt. Mean C.I. : 63.54 to 75.41
 95% Mean C.I. : 68.31 to 84.51

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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	63.40	63.40	63.40	00.00	100.00	63.40	63.40	N/A	596,000	377,873
1	1	63.40	63.40	63.40	00.00	100.00	63.40	63.40	N/A	596,000	377,873
Dry											
County	7	67.58	70.15	64.47	11.20	108.81	60.39	86.99	60.39 to 86.99	383,812	247,444
1	7	67.58	70.15	64.47	11.20	108.81	60.39	86.99	60.39 to 86.99	383,812	247,444
Grass											
County	7	74.50	75.35	65.49	16.17	115.06	55.64	107.41	55.64 to 107.41	1,293,498	847,119
1	7	74.50	75.35	65.49	16.17	115.06	55.64	107.41	55.64 to 107.41	1,293,498	847,119
ALL	23	74.50	76.41	69.47	19.36	109.99	45.89	123.71	63.39 to 84.69	696,411	483,804

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	2	74.05	74.05	72.00	14.38	102.85	63.40	84.69	N/A	500,055	360,056
1	2	74.05	74.05	72.00	14.38	102.85	63.40	84.69	N/A	500,055	360,056
Dry											
County	8	68.68	76.84	66.60	19.86	115.38	60.39	123.71	60.39 to 123.71	348,335	231,978
1	8	68.68	76.84	66.60	19.86	115.38	60.39	123.71	60.39 to 123.71	348,335	231,978
Grass											
County	8	69.90	71.67	64.81	20.20	110.58	45.89	107.41	45.89 to 107.41	1,172,635	759,965
1	8	69.90	71.67	64.81	20.20	110.58	45.89	107.41	45.89 to 107.41	1,172,635	759,965
ALL	23	74.50	76.41	69.47	19.36	109.99	45.89	123.71	63.39 to 84.69	696,411	483,804

Garden County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
Arthur	1	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Box Butte	1	2,759	2,762	2,762	2,756	2,775	2,764	2,777	2,764	2,762
Cheyenne	3	2,747	n/a	n/a	2,739	2,734	2,571	2,497	2,453	2,728
Deuel	1	2,440	2,380	2,380	2,323	2,200	2,184	2,149	2,200	2,390
Grant	1	n/a	n/a	n/a	1,700	1,700	1,700	1,700	1,700	1,700
Keith	1	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Keith	2	2,815	2,751	2,751	2,650	2,650	2,650	2,650	2,650	2,756
Morrill	2	2,000	n/a	n/a	2,000	1,900	1,900	1,900	1,900	1,938
Morrill	3	2,800	2,700	2,700	2,700	2,500	2,500	2,300	2,300	2,621
Morrill	4	2,800	2,600	2,600	2,600	2,400	2,400	2,350	2,350	2,527
Sheridan	1	2,135	2,076	2,076	2,006	1,980	1,980	1,958	1,899	2,049

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Box Butte	1	n/a	520	520	520	520	n/a	520	520	520
Cheyenne	3	n/a	676	660	665	663	n/a	659	654	673
Deuel	1	n/a	800	750	750	750	n/a	725	725	782
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Keith	1	n/a	625	625	625	600	600	600	600	608
Keith	2	n/a	1,085	n/a	1,030	990	n/a	990	990	1,063
Morrill	2	n/a	470	472	435	435	n/a	425	425	435
Morrill	3	n/a	570	570	550	550	550	525	525	549
Morrill	4	n/a	560	560	560	495	495	495	470	497
Sheridan	1	n/a	661	645	645	630	609	594	590	633

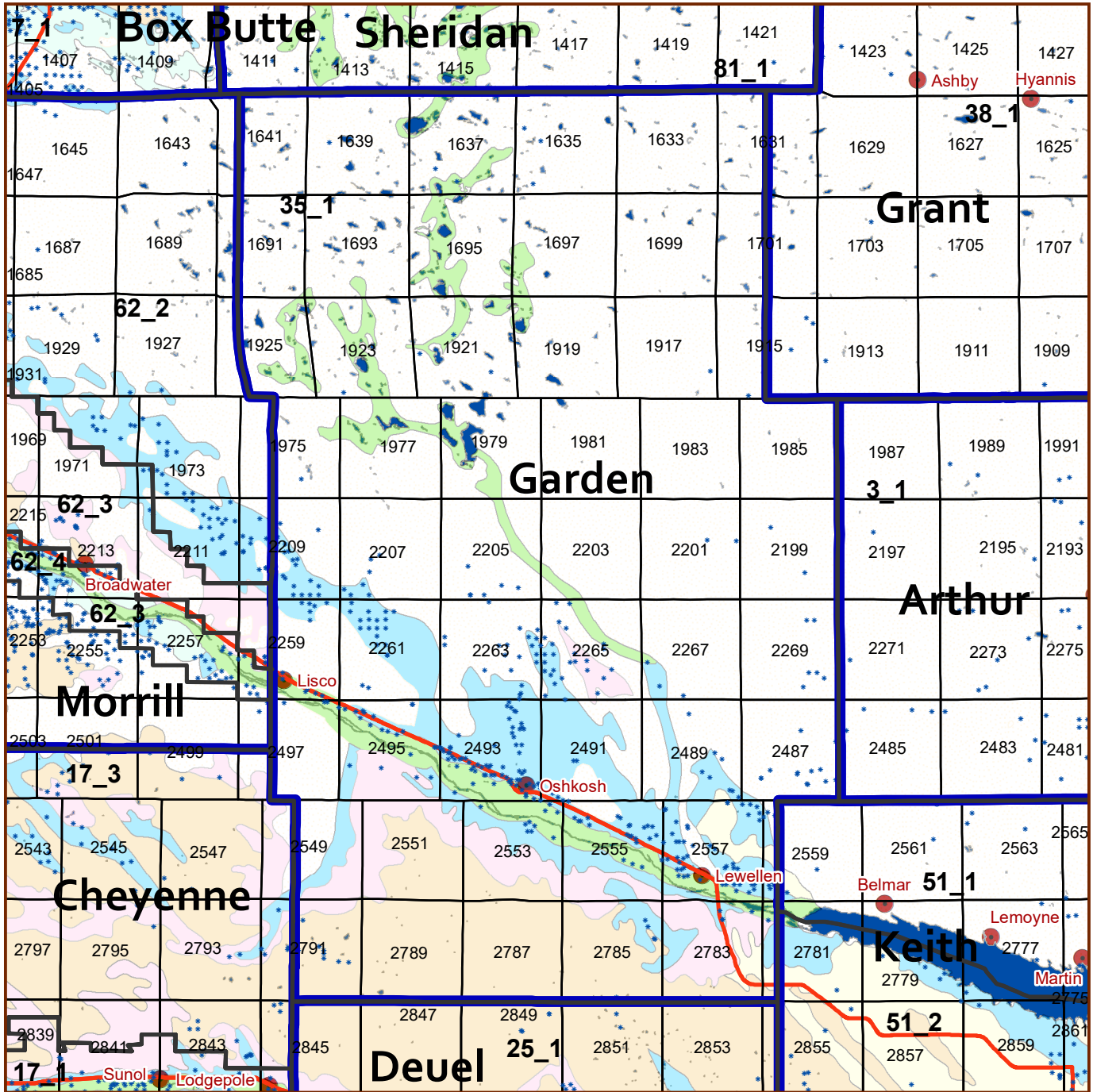
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Garden	1	495	n/a	498	495	485	485	485	485	486
Arthur	1	505	505	505	505	505	505	n/a	505	505
Box Butte	1	300	300	n/a	300	300	300	300	300	300
Cheyenne	3	n/a	560	n/a	540	n/a	510	500	358	426
Deuel	1	405	n/a	405	405	n/a	405	405	405	405
Grant	1	585	585	585	585	585	585	n/a	575	585
Keith	1	580	581	n/a	580	550	550	550	550	552
Keith	2	525	n/a	n/a	525	n/a	500	500	500	500
Morrill	2	415	416	n/a	n/a	n/a	415	415	415	415
Morrill	3	580	580	n/a	570	570	540	500	500	509
Morrill	4	535	518	500	489	461	470	467	660	514
Sheridan	1	589	589	584	584	559	559	553	534	558

County	Mkt Area	CRP	TIMBER	WASTE
Garden	1	780	n/a	50
Arthur	1		n/a	10
Box Butte	1	351	n/a	100
Cheyenne	3	477	n/a	100
Deuel	1	588	n/a	n/a
Grant	1		n/a	10
Keith	1	710	n/a	326
Keith	2	710	n/a	317
Morrill	2	425	n/a	30
Morrill	3	529	n/a	30
Morrill	4	507	n/a	478
Sheridan	1		440	75

Source: 2024 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

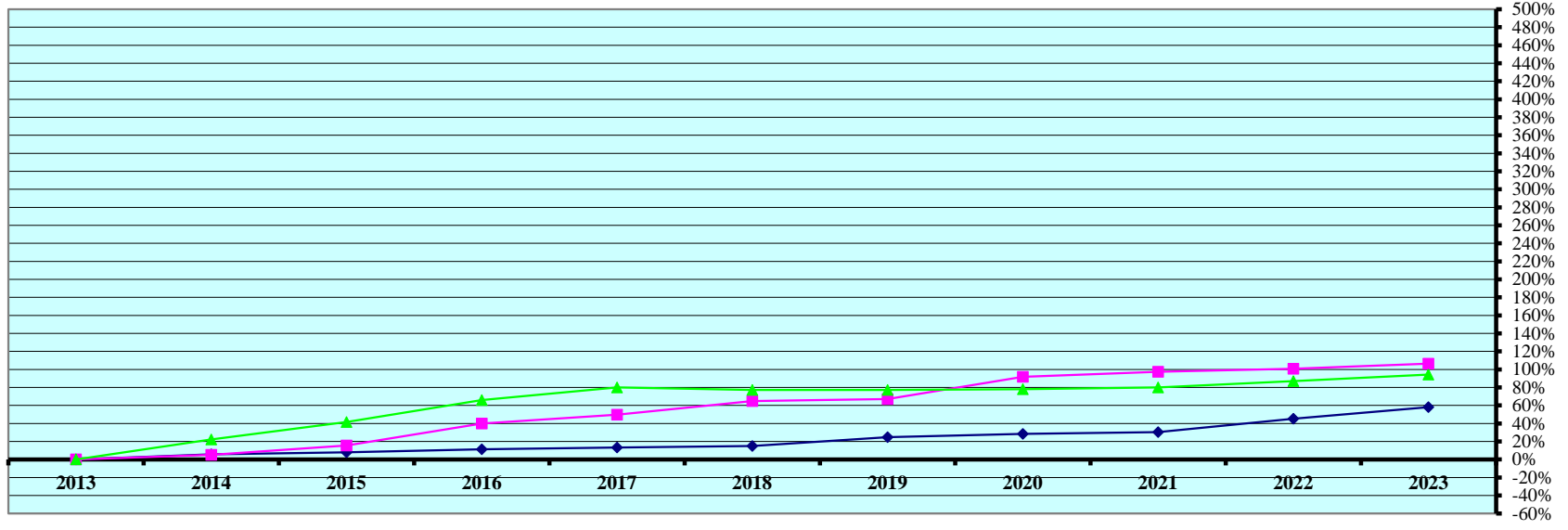
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2013 - 2023

ResRec
Comm&Indust
Total Agland



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
2013	38,019,620	-	-	-	6,926,795	-	-	-	297,417,528	-	-	-
2014	40,159,399	2,139,779	5.63%	5.63%	7,279,269	352,474	5.09%	5.09%	363,281,468	65,863,940	22.15%	22.15%
2015	41,090,872	931,473	2.32%	8.08%	7,998,608	719,339	9.88%	15.47%	420,886,780	57,605,312	15.86%	41.51%
2016	42,356,059	1,265,187	3.08%	11.41%	9,696,292	1,697,684	21.22%	39.98%	494,074,921	73,188,141	17.39%	66.12%
2017	43,068,012	711,953	1.68%	13.28%	10,380,604	684,312	7.06%	49.86%	535,360,536	41,285,615	8.36%	80.00%
2018	43,653,598	585,586	1.36%	14.82%	11,419,787	1,039,183	10.01%	64.86%	526,784,989	-8,575,547	-1.60%	77.12%
2019	47,458,340	3,804,742	8.72%	24.83%	11,580,089	160,302	1.40%	67.18%	526,639,527	-145,462	-0.03%	77.07%
2020	48,827,529	1,369,189	2.89%	28.43%	13,282,575	1,702,486	14.70%	91.76%	529,540,052	2,900,525	0.55%	78.05%
2021	49,569,016	741,487	1.52%	30.38%	13,676,570	393,995	2.97%	97.44%	535,778,479	6,238,427	1.18%	80.14%
2022	55,179,411	5,610,395	11.32%	45.13%	13,897,645	221,075	1.62%	100.64%	556,374,734	20,596,255	3.84%	87.07%
2023	60,108,666	4,929,255	8.93%	58.10%	14,297,906	400,261	2.88%	106.41%	577,846,666	21,471,932	3.86%	94.29%

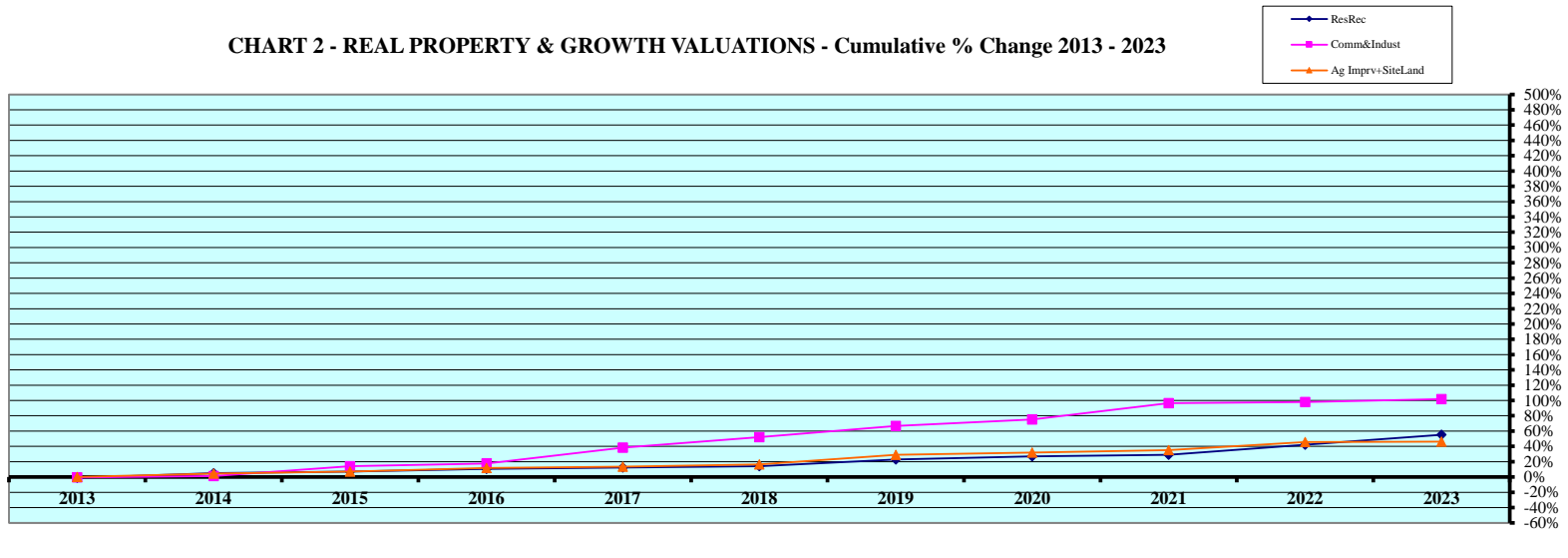
Rate Annual %chg: Residential & Recreational **4.69%** Commercial & Industrial **7.52%** Agricultural Land **6.87%**

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 2013 - 2023



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	
2013	38,019,620	468,291	1.23%	37,551,329	-	-1.23%	6,926,795	41,485	0.60%	6,885,310	-	-0.60%	
2014	40,159,399	242,720	0.60%	39,916,679	4.99%	4.99%	7,279,269	264,905	3.64%	7,014,364	1.26%	1.26%	
2015	41,090,872	399,120	0.97%	40,691,752	1.33%	7.03%	7,998,608	101,537	1.27%	7,897,071	8.49%	14.01%	
2016	42,356,059	347,180	0.82%	42,008,879	2.23%	10.49%	9,696,292	1,548,785	15.97%	8,147,507	1.86%	17.62%	
2017	43,068,012	338,010	0.78%	42,730,002	0.88%	12.39%	10,380,604	798,090	7.69%	9,582,514	-1.17%	38.34%	
2018	43,653,598	255,481	0.59%	43,398,117	0.77%	14.15%	11,419,787	895,290	7.84%	10,524,497	1.39%	51.94%	
2019	47,458,340	741,024	1.56%	46,717,316	7.02%	22.88%	11,580,089	31,310	0.27%	11,548,779	1.13%	66.73%	
2020	48,827,529	563,320	1.15%	48,264,209	1.70%	26.95%	13,282,575	1,143,674	8.61%	12,138,901	4.83%	75.25%	
2021	49,569,016	545,205	1.10%	49,023,811	0.40%	28.94%	13,676,570	71,105	0.52%	13,605,465	2.43%	96.42%	
2022	55,179,411	1,084,300	1.97%	54,095,111	9.13%	42.28%	13,897,645	179,035	1.29%	13,718,610	0.31%	98.05%	
2023	60,108,666	1,109,461	1.85%	58,999,205	6.92%	55.18%	14,297,906	320,030	2.24%	13,977,876	0.58%	101.79%	
Rate Ann%chg	4.69%			Resid & Recreat w/o growth			7.52%			C & I w/o growth			2.11%

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
2013	20,013,313	13,586,014	33,599,327	605,122	1.80%	32,994,205	-	-
2014	23,080,658	13,164,444	36,245,102	1,118,140	3.08%	35,126,962	4.55%	4.55%
2015	23,484,402	13,281,671	36,766,073	753,012	2.05%	36,013,061	-0.64%	7.18%
2016	24,448,197	13,637,014	38,085,211	579,720	1.52%	37,505,491	2.01%	11.63%
2017	24,544,626	14,111,822	38,656,448	543,765	1.41%	38,112,683	0.07%	13.43%
2018	25,253,000	15,067,782	40,320,782	1,203,770	2.99%	39,117,012	1.19%	16.42%
2019	27,475,680	16,481,557	43,957,237	615,740	1.40%	43,341,497	7.49%	29.00%
2020	27,926,035	17,369,928	45,295,963	986,624	2.18%	44,309,339	0.80%	31.88%
2021	28,921,605	17,390,925	46,312,530	893,490	1.93%	45,419,040	0.27%	35.18%
2022	31,725,865	17,665,283	49,391,148	417,410	0.85%	48,973,738	5.75%	45.76%
2023	32,118,645	17,964,942	50,083,587	963,650	1.92%	49,119,937	-0.55%	46.19%
Rate Ann%chg	4.84%	2.83%	4.07%	Ag Imprv+Site w/o growth			2.09%	

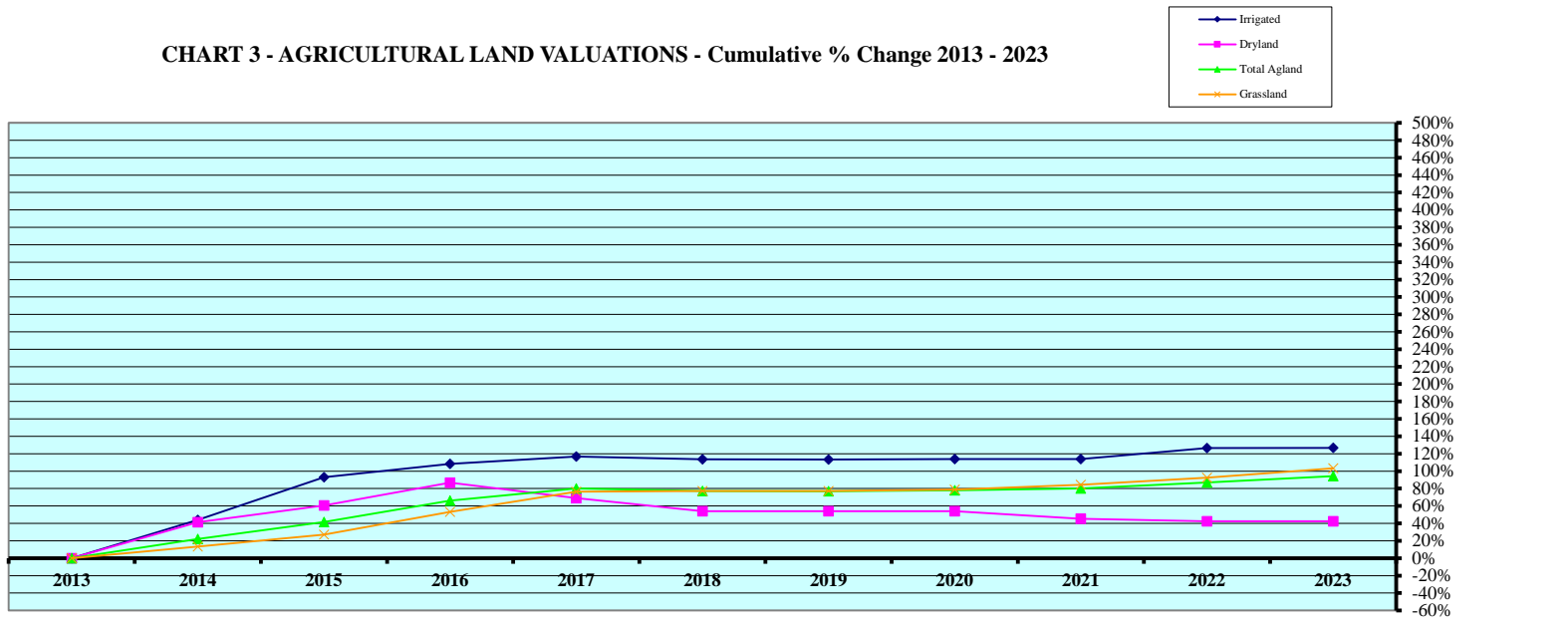
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2013 - 2023 CTL
Growth Value; 2013 - 2023 Abstract of Asmnt Rpt.
Prepared as of 12/29/2023

Cnty# 35
County GARDEN

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	39,185,028	-	-	-	51,489,832	-	-	-	202,868,478	-	-	-
2014	56,461,302	17,276,274	44.09%	44.09%	72,745,230	21,255,398	41.28%	41.28%	229,843,111	26,974,633	13.30%	13.30%
2015	75,619,377	19,158,075	33.93%	92.98%	82,641,122	9,895,892	13.60%	60.50%	257,694,649	27,851,538	12.12%	27.03%
2016	81,642,928	6,023,551	7.97%	108.35%	96,177,289	13,536,167	16.38%	86.79%	310,893,569	53,198,920	20.64%	53.25%
2017	84,994,241	3,351,313	4.10%	116.90%	86,990,676	-9,186,613	-9.55%	68.95%	357,796,101	46,902,532	15.09%	76.37%
2018	83,696,616	-1,297,625	-1.53%	113.59%	79,347,037	-7,643,639	-8.79%	54.10%	359,721,238	1,925,137	0.54%	77.32%
2019	83,643,970	-52,646	-0.06%	113.46%	79,364,907	17,870	0.02%	54.14%	359,646,637	-74,601	-0.02%	77.28%
2020	83,769,995	126,025	0.15%	113.78%	79,323,201	-41,706	-0.05%	54.06%	362,947,996	3,301,359	0.92%	78.91%
2021	83,762,246	-7,749	-0.01%	113.76%	74,876,695	-4,446,506	-5.61%	45.42%	373,773,478	10,825,482	2.98%	84.24%
2022	88,761,475	4,999,229	5.97%	126.52%	73,345,766	-1,530,929	-2.04%	42.45%	390,782,582	17,009,104	4.55%	92.63%
2023	88,823,333	61,858	0.07%	126.68%	73,259,966	-85,800	-0.12%	42.28%	412,340,315	21,557,733	5.52%	103.25%

Rate Ann.%chg: Irrigated **8.53%** Dryland **3.59%** Grassland **7.35%**

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
2013	448,882	-	-	-	3,425,308	-	-	-	297,417,528	-	-	-
2014	448,700	-182	-0.04%	-0.04%	3,783,125	357,817	10.45%	10.45%	363,281,468	65,863,940	22.15%	22.15%
2015	895,396	446,696	99.55%	99.47%	4,036,236	253,111	6.69%	17.84%	420,886,780	57,605,312	15.86%	41.51%
2016	895,644	248	0.03%	99.53%	4,465,491	429,255	10.64%	30.37%	494,074,921	73,188,141	17.39%	66.12%
2017	895,795	151	0.02%	99.56%	4,683,723	218,232	4.89%	36.74%	535,360,536	41,285,615	8.36%	80.00%
2018	896,170	375	0.04%	99.64%	3,123,928	-1,559,795	-33.30%	-8.80%	526,784,989	-8,575,547	-1.60%	77.12%
2019	896,169	-1	0.00%	99.64%	3,087,844	-36,084	-1.16%	-9.85%	526,639,527	-145,462	-0.03%	77.07%
2020	896,281	112	0.01%	99.67%	2,602,579	-485,265	-15.72%	-24.02%	529,540,052	2,900,525	0.55%	78.05%
2021	896,278	-3	0.00%	99.67%	2,469,782	-132,797	-5.10%	-27.90%	535,778,479	6,238,427	1.18%	80.14%
2022	896,271	-7	0.00%	99.67%	2,588,640	118,858	4.81%	-24.43%	556,374,734	20,596,255	3.84%	87.07%
2023	896,270	-1	0.00%	99.67%	2,526,782	-61,858	-2.39%	-26.23%	577,846,666	21,471,932	3.86%	94.29%

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

Rate Ann.%chg: Total Agric Land **6.87%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	39,317,508	38,367	1,025			51,488,551	106,355	484			202,851,911	874,438	232		
2014	56,446,184	38,268	1,475	43.93%	43.93%	72,752,066	106,357	684	41.29%	41.29%	229,876,400	874,446	263	13.32%	13.32%
2015	75,832,743	38,623	1,963	33.11%	91.59%	82,854,584	105,492	785	14.82%	62.24%	257,798,811	874,961	295	12.08%	27.01%
2016	81,694,063	38,541	2,120	7.96%	106.84%	96,594,727	105,186	918	16.92%	89.69%	310,893,451	875,437	355	20.53%	53.09%
2017	85,119,854	38,610	2,205	4.01%	115.13%	86,467,763	104,738	826	-10.10%	70.53%	358,041,598	875,882	409	15.11%	76.21%
2018	83,709,687	37,969	2,205	0.00%	115.14%	79,347,029	105,542	752	-8.93%	55.29%	359,732,625	882,339	408	-0.26%	75.75%
2019	83,643,970	37,939	2,205	0.00%	115.14%	79,364,886	105,566	752	0.00%	55.29%	359,646,667	882,357	408	-0.03%	75.70%
2020	83,769,929	37,939	2,208	0.15%	115.46%	79,345,609	105,525	752	0.01%	55.31%	362,951,174	883,093	411	0.83%	77.17%
2021	83,762,479	37,936	2,208	0.00%	115.46%	74,921,440	105,570	710	-5.62%	46.59%	373,799,421	883,044	423	2.99%	82.48%
2022	88,768,417	38,017	2,335	5.75%	127.85%	73,344,886	105,299	697	-1.85%	43.88%	390,783,671	883,033	443	4.54%	90.77%
2023	88,823,333	38,040	2,335	0.00%	127.85%	73,321,289	105,265	697	0.00%	43.88%	412,317,458	882,215	467	5.61%	101.47%

Rate Annual %chg Average Value/Acre: 8.58%

3.70%

7.26%

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
2013	448,633	17,942	25			3,902,421	9,578	407			298,009,024	1,046,679	285		
2014	448,881	17,952	25	0.00%	0.00%	3,701,741	9,619	385	-5.54%	-5.54%	363,225,272	1,046,642	347	21.89%	21.89%
2015	895,396	17,904	50	100.00%	100.00%	4,141,433	9,624	430	11.82%	5.62%	421,522,967	1,046,603	403	16.05%	41.46%
2016	895,644	17,909	50	0.00%	100.00%	4,465,491	9,332	479	11.20%	17.45%	494,543,376	1,046,404	473	17.35%	65.99%
2017	895,796	17,912	50	0.00%	100.00%	4,924,995	9,257	532	11.18%	30.59%	535,450,006	1,046,399	512	8.27%	79.72%
2018	896,170	17,919	50	0.00%	100.00%	3,123,929	2,014	1,551	191.60%	280.79%	526,809,440	1,045,783	504	-1.56%	76.93%
2019	896,170	17,919	50	0.00%	100.00%	3,087,844	1,964	1,572	1.33%	285.86%	526,639,537	1,045,746	504	-0.03%	76.88%
2020	896,169	17,919	50	0.00%	100.00%	2,594,159	1,268	2,046	30.13%	402.11%	529,557,040	1,045,745	506	0.55%	77.86%
2021	896,278	17,922	50	0.00%	100.00%	2,509,782	1,255	2,001	-2.21%	391.01%	535,889,400	1,045,726	512	1.20%	79.99%
2022	896,273	17,922	50	0.00%	100.00%	2,588,640	1,229	2,107	5.30%	417.02%	556,381,887	1,045,499	532	3.85%	86.91%
2023	896,271	17,921	50	0.00%	100.00%	2,526,782	1,203	2,101	-0.28%	415.59%	577,885,133	1,044,645	553	3.95%	94.29%

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GARDEN

Rate Annual %chg Average Value/Acre: 6.87%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 4,634	Value : 760,324,564	Growth 4,796,890	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	70	250,169	44	114,110	108	309,552	222	673,831	
02. Res Improve Land	644	5,580,008	74	1,754,658	162	4,756,821	880	12,091,487	
03. Res Improvements	646	32,804,910	74	5,883,225	174	16,156,320	894	54,844,455	
04. Res Total	716	38,635,087	118	7,751,993	282	21,222,693	1,116	67,609,773	1,097,229
% of Res Total	64.16	57.14	10.57	11.47	25.27	31.39	24.08	8.89	22.87
05. Com UnImp Land	18	64,600	6	62,658	4	54,439	28	181,697	
06. Com Improve Land	108	832,944	14	318,314	18	1,977,237	140	3,128,495	
07. Com Improvements	114	6,331,115	14	1,503,735	21	8,054,525	149	15,889,375	
08. Com Total	132	7,228,659	20	1,884,707	25	10,086,201	177	19,199,567	1,904,000
% of Com Total	74.58	37.65	11.30	9.82	14.12	52.53	3.82	2.53	39.69
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	716	38,635,087	118	7,751,993	282	21,222,693	1,116	67,609,773	1,097,229
% of Res & Rec Total	64.16	57.14	10.57	11.47	25.27	31.39	24.08	8.89	22.87
Com & Ind Total	132	7,228,659	20	1,884,707	25	10,086,201	177	19,199,567	1,904,000
% of Com & Ind Total	74.58	37.65	11.30	9.82	14.12	52.53	3.82	2.53	39.69
17. Taxable Total	848	45,863,746	138	9,636,700	307	31,308,894	1,293	86,809,340	3,001,229
% of Taxable Total	65.58	52.83	10.67	11.10	23.74	36.07	27.90	11.42	62.57

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	36	876,550	36	876,550	0
24. Non-Producing	0	0	0	0	7	41,529	7	41,529	0
25. Total	0	0	0	0	43	918,079	43	918,079	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	68	4	29	101

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	22,368	27	3,779,994	2,749	515,857,093	2,778	519,659,455
28. Ag-Improved Land	0	0	28	3,537,291	483	107,747,784	511	111,285,075
29. Ag Improvements	1	66,190	28	2,472,115	491	39,114,310	520	41,652,615

30. Ag Total				3,298	672,597,145
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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	2	2.00	3,000	
32. HomeSite Improv Land	0	0.00	0	19	20.31	329,000	
33. HomeSite Improvements	0	0.00	0	21	0.00	1,262,450	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.25	750	
36. FarmSite Improv Land	0	0.00	0	20	58.56	150,405	
37. FarmSite Improvements	1	0.00	66,190	26	0.00	1,209,665	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	35	81.90	0	
40. Other- Non Ag Use	0	0.00	0	1	19.47	12,906	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	85	85.01	410,010	87	87.01	413,010	
32. HomeSite Improv Land	303	388.77	6,043,490	322	409.08	6,372,490	
33. HomeSite Improvements	308	0.00	25,793,290	329	0.00	27,055,740	1,795,661
34. HomeSite Total				416	496.09	33,841,240	
35. FarmSite UnImp Land	61	82.45	150,113	62	82.70	150,863	
36. FarmSite Improv Land	435	1,377.77	3,144,861	455	1,436.33	3,295,266	
37. FarmSite Improvements	476	0.00	13,321,020	503	0.00	14,596,875	0
38. FarmSite Total				565	1,519.03	18,043,004	
39. Road & Ditches	1,347	4,591.92	0	1,382	4,673.82	0	
40. Other- Non Ag Use	5	686.52	443,620	6	705.99	456,526	
41. Total Section VI				981	7,394.93	52,340,770	1,795,661

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	978,514
44. Market Value	0	0.00	0	8	1,679.65	3,297,479
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	108	24,806.30	18,397,476	116	26,485.95	19,375,990
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,409.43	6.34%	6,505,461	6.65%	2,700.00
46. 1A	7,333.90	19.30%	19,801,530	20.25%	2,700.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	5,897.79	15.52%	15,629,189	15.98%	2,650.01
49. 3A1	8,814.43	23.19%	22,256,473	22.76%	2,525.00
50. 3A	988.42	2.60%	2,495,766	2.55%	2,525.01
51. 4A1	7,264.72	19.11%	17,980,216	18.39%	2,475.00
52. 4A	5,297.14	13.94%	13,110,459	13.41%	2,475.01
53. Total	38,005.83	100.00%	97,779,094	100.00%	2,572.74
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	66,691.62	63.32%	56,688,226	64.24%	850.01
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	20,310.56	19.28%	17,264,146	19.57%	850.01
58. 3D1	11,640.06	11.05%	9,079,248	10.29%	780.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3,419.20	3.25%	2,666,977	3.02%	780.00
61. 4D	3,257.27	3.09%	2,540,676	2.88%	780.00
62. Total	105,318.71	100.00%	88,239,273	100.00%	837.83
Grass					
63. 1G1	53,759.65	6.09%	26,611,081	6.18%	495.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	2,373.03	0.27%	1,181,959	0.27%	498.08
66. 2G	10,817.33	1.23%	5,356,055	1.24%	495.14
67. 3G1	36,480.52	4.14%	17,999,911	4.18%	493.41
68. 3G	442,074.22	50.11%	215,501,699	50.07%	487.48
69. 4G1	246,306.29	27.92%	119,874,930	27.85%	486.69
70. 4G	90,330.17	10.24%	43,847,290	10.19%	485.41
71. Total	882,141.21	100.00%	430,372,925	100.00%	487.87
Irrigated Total					
	38,005.83	3.64%	97,779,094	15.76%	2,572.74
Dry Total					
	105,318.71	10.08%	88,239,273	14.23%	837.83
Grass Total					
	882,141.21	84.45%	430,372,925	69.39%	487.87
72. Waste	17,921.46	1.72%	896,270	0.14%	50.01
73. Other	1,245.22	0.12%	2,968,813	0.48%	2,384.17
74. Exempt	973.99	0.09%	498,707	0.08%	512.02
75. Market Area Total	1,044,632.43	100.00%	620,256,375	100.00%	593.76

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	7.99	21,573	1,538.82	3,948,122	36,459.02	93,809,399	38,005.83	97,779,094
77. Dry Land	0.00	0	258.26	208,553	105,060.45	88,030,720	105,318.71	88,239,273
78. Grass	1.64	795	4,545.85	2,212,971	877,593.72	428,159,159	882,141.21	430,372,925
79. Waste	0.00	0	90.93	4,550	17,830.53	891,720	17,921.46	896,270
80. Other	0.00	0	146.94	447,028	1,098.28	2,521,785	1,245.22	2,968,813
81. Exempt	0.00	0	0.00	0	973.99	498,707	973.99	498,707
82. Total	9.63	22,368	6,580.80	6,821,224	1,038,042.00	613,412,783	1,044,632.43	620,256,375

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	38,005.83	3.64%	97,779,094	15.76%	2,572.74
Dry Land	105,318.71	10.08%	88,239,273	14.23%	837.83
Grass	882,141.21	84.45%	430,372,925	69.39%	487.87
Waste	17,921.46	1.72%	896,270	0.14%	50.01
Other	1,245.22	0.12%	2,968,813	0.48%	2,384.17
Exempt	973.99	0.09%	498,707	0.08%	512.02
Total	1,044,632.43	100.00%	620,256,375	100.00%	593.76

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	31	63,087	193	663,098	193	8,719,830	224	9,446,015	94,770
83.2 Lisco	15	32,218	49	105,818	49	3,060,725	64	3,198,761	0
83.3 Oshkosh	39	187,082	449	4,911,922	451	23,987,870	490	29,086,874	475,429
83.4 Rural Residential	137	391,444	189	6,410,649	201	19,076,030	338	25,878,123	527,030
84 Residential Total	222	673,831	880	12,091,487	894	54,844,455	1,116	67,609,773	1,097,229

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Lewellen	5	4,785	29	89,533	31	1,114,215	36	1,208,533	74,770
85.2	Oshkosh	13	61,050	79	732,436	83	5,360,825	96	6,154,311	559,640
85.3	Rural Commercial	9	75,297	30	1,999,298	33	8,980,665	42	11,055,260	1,179,735
85.4	Rural Residential	1	40,565	2	307,228	2	433,670	3	781,463	89,855
86	Commercial Total	28	181,697	140	3,128,495	149	15,889,375	177	19,199,567	1,904,000

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	53,759.63	6.14%	26,611,064	6.25%	495.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	2,373.03	0.27%	1,181,959	0.28%	498.08
90. 2G	10,813.23	1.23%	5,352,570	1.26%	495.00
91. 3G1	35,440.42	4.05%	17,188,634	4.04%	485.00
92. 3G	438,360.36	50.04%	212,604,882	49.96%	485.00
93. 4G1	244,895.04	27.96%	118,774,156	27.91%	485.00
94. 4G	90,330.17	10.31%	43,847,290	10.30%	485.41
95. Total	875,971.88	100.00%	425,560,555	100.00%	485.82
CRP					
96. 1C1	0.02	0.00%	17	0.00%	850.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	4.10	0.07%	3,485	0.07%	850.00
100. 3C1	1,040.10	16.86%	811,277	16.86%	780.00
101. 3C	3,713.86	60.20%	2,896,817	60.20%	780.00
102. 4C1	1,411.25	22.88%	1,100,774	22.87%	780.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	6,169.33	100.00%	4,812,370	100.00%	780.05
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	875,971.88	99.30%	425,560,555	98.88%	485.82
CRP Total	6,169.33	0.70%	4,812,370	1.12%	780.05
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	882,141.21	100.00%	430,372,925	100.00%	487.87

2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)

35 Garden

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	60,102,396	67,609,773	7,507,377	12.49%	1,097,229	10.67%
02. Recreational	6,270	0	-6,270	-100.00%	0	-100.00%
03. Ag-Homesite Land, Ag-Res Dwelling	32,118,645	33,841,240	1,722,595	5.36%	1,795,661	-0.23%
04. Total Residential (sum lines 1-3)	92,227,311	101,451,013	9,223,702	10.00%	2,892,890	6.86%
05. Commercial	14,297,906	19,199,567	4,901,661	34.28%	1,904,000	20.97%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	14,297,906	19,199,567	4,901,661	34.28%	1,904,000	20.97%
08. Ag-Farmsite Land, Outbuildings	17,526,759	18,043,004	516,245	2.95%	0	2.95%
09. Minerals	484,779	918,079	433,300	89.38	0	89.38%
10. Non Ag Use Land	438,183	456,526	18,343	4.19%		
11. Total Non-Agland (sum lines 8-10)	18,449,721	19,417,609	967,888	5.25%	0	5.25%
12. Irrigated	88,823,333	97,779,094	8,955,761	10.08%		
13. Dryland	73,259,966	88,239,273	14,979,307	20.45%		
14. Grassland	412,340,315	430,372,925	18,032,610	4.37%		
15. Wasteland	896,270	896,270	0	0.00%		
16. Other Agland	2,526,782	2,968,813	442,031	17.49%		
17. Total Agricultural Land	577,846,666	620,256,375	42,409,709	7.34%		
18. Total Value of all Real Property (Locally Assessed)	702,821,604	760,324,564	57,502,960	8.18%	4,796,890	7.50%

2024 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:
	\$162,350
7.	Adopted budget, or granted budget if different from above:
	\$162,350
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$5,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$26,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Amount of last year's assessor's budget not used:
	\$17,030

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?
	2022

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:
	Stanard 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
	Pritchard & Abbot is used for oil and gas.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
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?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes with the Assessor's input and approval.

2024 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:														
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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 \$20,000 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.																																			
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AG DW	2024	2022	2024	2019																																
AG OB	2024	2022	2024	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.																																			

2024 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	2022	2024	2024										
	Depreciation tables were built with assistance from Susie Lore of Lore Appraisal.													

2024 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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="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;">2023</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.	2023
<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.	2023						
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 \$3,000 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?							
	140							

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>

**2023 Plan of Assessment for Garden County
Assessment Years 2024, 2025 and 2026**

Date: June 12, 2023
(Updated June 12, 2023)

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 2023 County Real Estate Abstract, Garden County consists of 4,632 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	1,111	23.98	8.50
Commercial	175	3.78	2.03
Agricultural	3,304	71.33	89.39
Mineral	41	.89	.01

Garden County has 1,044,644.93 acres of taxable agricultural land (with GIS acre counts): 3.64% consists of irrigated land, 84.45% is grassland, 10.07% is dryland, and 1.83% is waste, water, etc.

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

Current Resources:

A. *Staff/Budget/Training:*

The Assessor's staff consists of the assessor, deputy assessor and one clerk. Our County Board approved 2023/2024 budget for the office is \$165,578. Appraisal work is budgeted on a per year basis depending on needed services. Our CAMA and GIS services are included in this budget.

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

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

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

C. *Property Record Cards:*

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

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

D. *Software for CAMA, Assessment Administration:*

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

Current Assessment Procedures for Real Property:

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

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

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

B. *Data Collection:*

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

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

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

D. *Approaches to Value:*

1) *Market Approach; sales comparisons:*

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

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

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

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

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

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

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

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

E. *Reconciliation of Final Value and Documentation:*

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

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

F. Review assessment sales ratio studies after assessment actions:

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

G. Notices and Public Relations:

The Garden County Assessor and staff strive to create an inviting and welcoming office environment for the public. We believe in open communication and public education on the duties of our office and the laws that affect the public. Notice of Valuation Changes are mailed to property owners on or before June 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 2023:

<u>Property Class</u>	<u>Median</u>
Residential	95
Commercial	100
Agricultural	72

For more information regarding statistical measures, see the 2023 Nebraska Department of Revenue, Property Assessment Division Reports and Opinions for Garden County.

2023 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 132 items throughout the county, including 109 of which were residentials, (along with 10 agriculturals and 13 commercials). Most of these required physical inspections.

We implemented a residential appraisal in Lewellen and Lisco for 2023. Exterior inspections and new photos of all Lewellen and Lisco residential properties were completed. Questionnaires were mailed to all property owners for information on the interior of homes and buildings. 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 92 qualified residential sales, 23 in Lewellen, 4 in Lisco, 58 in Oshkosh and 7 rural residential properties. Preliminary

statistics for Lewellen reflected a median of 57% and Lisco statistics reflected a median of 86%. Costing tables were updated to 2022 pricing for Lewellen and Lisco and economic depreciation was removed from all residences. Although statistics are within the acceptable range, rural residential statistics are reflecting a trend toward value increases. For 2024 an in depth study of Rural Residential properties will be performed. Performing the above-mentioned projects brought statistics in each of the four market areas to appropriate ranges.

Commercial:

Review of commercial properties was completed in 2020. For 2023, thirteen items of commercial pickup work were completed.

The county's commercial sales and statistical information were reviewed. There were 11 qualified sales in the three-year sales period, which consisted of a variety of occupancy codes. The median for the county is at 100% with Lewellen at 100%, reflected in three sales, and Oshkosh at 97%, reflected in ten sales. The six year review for commercial properties will be conducted in 2024.

Agricultural:

The 2023 Garden County ag land valuations were determined by using the statistics and information received from the PAD of 31 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 68% (based on 13 sales). There were ten sales of dryland which showed a median of 70%. Therefore, grass values will be raised and dryland values will remain unchanged to bring the level of assessment within the acceptable range. With only three qualified irrigated sales, statistical data indicates a median of 66%. With so few sales it is difficult to justify a change in value. Irrigated market trends will continue to be reviewed for both in county and surrounding county sales to determine if a 2024 value change is justified.

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.
- **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.

Assessment Actions Planned for Assessment Year 2025:

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

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

- **Commercial:** Appraisal maintenance and market analysis will be continued. Any follow up to the 2024 reappraisal will be completed.
- **Agricultural Land:** 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.

Assessment Actions Planned for Assessment Year 2026:

- **Residential:** Residences in Oshkosh and rural residential properties will continue to be monitored for any changes, and appraisal maintenance will be completed. This includes an ongoing review of records for accuracy in the computer and on the hard copy records. Each year we run various spreadsheet reports (i.e. on mobile homes, modulares, equipment storage buildings, carports, storage units, etc.) to ensure equality in each type.
- **Commercial:** Appraisal maintenance and market analysis will be continued. Accuracy of the 2024 commercial reappraisal will be checked on each parcel. This includes an ongoing review of records for accuracy in the computer and on the hard copy records.
- **Agricultural Land:** If new aerial land imagery was received from Gworks (as usually occurs every other December), each parcel will be reviewed and updated in 2026 by comparing 2024 imagery to the new data. Appraisal maintenance and market analysis will be continued.
- We also prepare statistical analysis, spreadsheets, etc. each year on all three classes of real estate to ensure our values are within the required measurements.

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 105 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
 7. Send "Notice of Valuation Change" letters for all properties on which values changed on or before June 1st.
 8. Centrally Assessed: review and implementation of the valuations of centrally assessed entities as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
 9. Certify total valuations of real estate, minerals and oil and gas records, personal property, centrally assessed companies to all taxing entities on or before August 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 12, 2023
Date

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

We hereby accept the

**2024 Plan of Assessment for Garden County
Assessment Years 2023, 2024 and 2025**

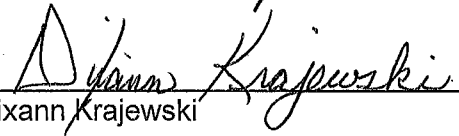
As presented to us by Clint Robertson, Garden County Assessor, on June 00, 2022 pursuant to Nebraska Department of Property Assessment and Taxation Directive 05-04 and Nebraska Statute 77-1311.02.

Garden County Board of Equalization:



Dave Dymak, Chairperson

June 12, 2023
Date



Dixann Krajewski

June 12, 2023
Date



Terry Krauter

June 12, 2023
Date

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

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

March 1, 2024

Dear Ms. Scott;

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

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

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

The 2024 Garden County ag land valuations were determined by using the compilation and statistics received from the PAT of all ag sales deemed qualified in the required three-year sales period, the number of acres in each classification of land that sold, and the median market value of each classification (at approximately 75%). Because the sales do not indicate any specific market areas, the value for each class (i.e. 3G1, 3G, etc.) will remain the same per class throughout the county.

Preliminary stats on the arm's length transactions of ag land in Garden County indicated, at 80% MLU, grass with a median of 67% (based on 8 sales). There were seven sales of dryland which showed a median of 57%. Therefore, both grass and dryland values will be raised to bring the level of assessment within the acceptable range. With only two qualified irrigated sales, statistical data indicates irrigated values remain low. A review of current sales trends, along with a review of surrounding counties, both indicated an increase in value is justified. Irrigated values were increased approximately 6% which brought the median to 63%. With so few sales, a larger increase is not warranted at this time.

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

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

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

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

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

Sincerely,

Clint Robertson
Garden County Assessor