

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201(1) and (2)(R.S. Supp., 2007). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2007) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Revenue Property Assessment Division, hereinafter referred to as the Division, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Division regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Division prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Division. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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2008 Commission Summary

36 Garfield

Residential Real Property - Current

Number of Sales	76	COD	22.15
Total Sales Price	\$3,394,965	PRD	114.28
Total Adj. Sales Price	\$3,394,965	COV	27.96
Total Assessed Value	\$3,023,910	STD	28.46
Avg. Adj. Sales Price	\$44,671	Avg. Abs. Dev.	21.54
Avg. Assessed Value	\$39,788	Min	39.67
Median	97.25	Max	182.63
Wgt. Mean	89.07	95% Median C.I.	93.80 to 105.85
Mean	101.79	95% Wgt. Mean C.I.	82.51 to 95.63
		95% Mean C.I.	95.39 to 108.19
% of Value of the Class of all Real Property Value in the County			21.32
% of Records Sold in the Study Period			7.07
% of Value Sold in the Study Period			8.75
Average Assessed Value of the Base			32,132

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	76	97.25	22.15	114.28
2007	72	98.46	22.98	115.07
2006	66	94.11	30.36	120.20
2005	80	97.60	24.73	112.29
2004	89	97.30	27.65	119.80
2003	68	94	27.89	113.62
2002	43	96	22.49	111.56
2001	39	100	23.99	113.73

2008 Commission Summary

36 Garfield

Commercial Real Property - Current

Number of Sales	5	COD	19.96
Total Sales Price	\$133,000	PRD	102.42
Total Adj. Sales Price	\$133,000	COV	31.54
Total Assessed Value	\$87,335	STD	21.21
Avg. Adj. Sales Price	\$26,600	Avg. Abs. Dev.	13.43
Avg. Assessed Value	\$17,467	Min	35.80
Median	67.30	Max	95.06
Wgt. Mean	65.67	95% Median C.I.	N/A
Mean	67.25	95% Wgt. Mean C.I.	N/A
		95% Mean C.I.	40.92 to 93.59
% of Value of the Class of all Real Property Value in the County			4.2
% of Records Sold in the Study Period			3.52
% of Value Sold in the Study Period			1.28
Average Assessed Value of the Base			47,872

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	5	67.30	19.96	102.42
2007	6	78.89	10.20	100.65
2006	9	92.62	23.74	113.20
2005	20	94.81	25.74	103.88
2004	14	95.32	27.50	118.21
2003	16	98	35.49	131.6
2002	8	96	32.98	130.75
2001	14	97	20.45	115.34

2008 Commission Summary

36 Garfield

Agricultural Land - Current

Number of Sales	20	COD	21.32
Total Sales Price	\$4,927,663	PRD	105.54
Total Adj. Sales Price	\$4,859,663	COV	30.29
Total Assessed Value	\$3,527,230	STD	23.20
Avg. Adj. Sales Price	\$242,983	Avg. Abs. Dev.	15.48
Avg. Assessed Value	\$176,362	Min	30.63
Median	72.60	Max	145.11
Wgt. Mean	72.58	95% Median C.I.	67.90 to 88.11
Mean	76.60	95% Wgt. Mean C.I.	63.73 to 81.43
		95% Mean C.I.	65.74 to 87.46
% of Value of the Class of all Real Property Value in the County			74.48
% of Records Sold in the Study Period			1.5
% of Value Sold in the Study Period			14.62
Average Assessed Value of the Base			90,652

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	20	72.60	21.32	105.54
2007	23	72.86	17.85	101.42
2006	29	76.34	11.67	99.99
2005	18	78.26	13.15	97.17
2004	15	76.68	14.01	95.79
2003	11	78	19.06	94.82
2002	20	78	22.08	93.13
2001	20	78	21.23	95.56

2008 Opinions of the Property Tax Administrator for Garfield County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Garfield County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Garfield County is not in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Garfield County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Garfield County is in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Garfield County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Garfield County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	78	MEDIAN:	97	COV:	32.42	95% Median C.I.:	91.58 to 102.29	(! : Derived)
TOTAL Sales Price:	3,480,965	WGT. MEAN:	88	STD:	31.65	95% Wgt. Mean C.I.:	81.89 to 94.79	
TOTAL Adj.Sales Price:	3,480,965	MEAN:	98	AVG.ABS.DEV:	23.24	95% Mean C.I.:	90.59 to 104.64	
TOTAL Assessed Value:	3,075,010							
AVG. Adj. Sales Price:	44,627	COD:	23.92	MAX Sales Ratio:	179.98			
AVG. Assessed Value:	39,423	PRD:	110.50	MIN Sales Ratio:	5.11			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	17	107.85	110.82	103.22	12.81	107.36	86.81	156.77	97.17 to 124.64	48,000	49,546
10/01/05 TO 12/31/05	5	95.05	91.77	75.53	23.29	121.50	48.58	139.04	N/A	99,900	75,456
01/01/06 TO 03/31/06	9	105.56	105.63	88.88	20.48	118.84	62.89	148.36	72.70 to 140.77	45,505	40,446
04/01/06 TO 06/30/06	8	96.22	98.51	88.37	15.39	111.47	70.91	146.53	70.91 to 146.53	63,176	55,831
07/01/06 TO 09/30/06	11	98.24	107.54	98.31	26.67	109.39	62.18	179.98	70.17 to 173.85	21,627	21,261
10/01/06 TO 12/31/06	10	94.27	91.71	82.08	20.34	111.74	48.33	135.63	60.90 to 117.56	38,600	31,681
01/01/07 TO 03/31/07	4	114.62	110.79	85.04	25.24	130.29	72.93	141.00	N/A	64,000	54,422
04/01/07 TO 06/30/07	14	68.03	70.67	74.58	36.85	94.76	5.11	148.83	47.37 to 102.29	26,471	19,742
<u>Study Years</u>											
07/01/05 TO 06/30/06	39	98.98	104.66	91.02	18.14	114.98	48.58	156.77	95.90 to 111.23	57,191	52,057
07/01/06 TO 06/30/07	39	87.50	90.58	83.55	31.31	108.42	5.11	179.98	72.93 to 99.44	32,064	26,788
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	38	97.09	101.02	88.46	21.85	114.19	48.33	179.98	91.56 to 105.56	40,496	35,825
<u>ALL</u>	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BURWELL	53	98.98	104.68	89.92	22.86	116.41	48.33	179.98	95.05 to 108.89	45,051	40,512
CALAMUS	15	87.50	79.88	81.86	28.43	97.58	5.11	140.77	63.64 to 98.24	12,133	9,932
RURAL	10	85.28	86.78	85.47	23.25	101.53	47.37	124.64	60.90 to 113.11	91,125	77,888
<u>ALL</u>	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	53	98.98	104.68	89.92	22.86	116.41	48.33	179.98	95.05 to 108.89	45,051	40,512
2	2	98.67	98.67	92.86	26.32	106.25	72.70	124.64	N/A	106,250	98,667
3	23	87.50	81.25	82.94	25.81	97.95	5.11	140.77	68.42 to 97.17	38,293	31,762
<u>ALL</u>	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	61	98.82	104.12	90.31	21.24	115.29	48.58	179.98	95.05 to 107.67	52,687	47,582
2	17	77.60	74.30	64.59	34.29	115.03	5.11	140.77	48.33 to 98.11	15,705	10,144
<u>ALL</u>	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	78	MEDIAN:	97	COV:	32.42	95% Median C.I.:	91.58 to 102.29	(! : Derived)
TOTAL Sales Price:	3,480,965	WGT. MEAN:	88	STD:	31.65	95% Wgt. Mean C.I.:	81.89 to 94.79	
TOTAL Adj.Sales Price:	3,480,965	MEAN:	98	AVG.ABS.DEV:	23.24	95% Mean C.I.:	90.59 to 104.64	
TOTAL Assessed Value:	3,075,010							
AVG. Adj. Sales Price:	44,627	COD:	23.92	MAX Sales Ratio:	179.98			
AVG. Assessed Value:	39,423	PRD:	110.50	MIN Sales Ratio:	5.11			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	61	98.11	99.07	88.10	24.86	112.45	5.11	179.98	92.15 to 105.56	53,532	47,163
06	11	87.50	89.51	87.22	21.51	102.63	54.17	140.77	63.64 to 116.67	7,818	6,819
07	6	94.91	97.70	95.00	18.28	102.84	62.67	139.04	62.67 to 139.04	21,583	20,503
____ALL____	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	77	97.10	97.42	87.94	24.03	110.78	5.11	179.98	91.58 to 101.63	44,493	39,127
45-0137											
88-0005	1	113.11	113.11	113.11			113.11	113.11	N/A	55,000	62,210
92-0045											
NonValid School											
____ALL____	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	18	79.43	75.57	68.46	33.01	110.38	5.11	140.77	54.17 to 97.17	16,833	11,524
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	13	115.24	111.71	98.56	15.64	113.34	62.18	148.36	92.15 to 135.64	23,031	22,700
1920 TO 1939	17	102.29	113.80	96.61	23.22	117.79	70.17	173.85	91.56 to 146.53	38,205	36,911
1940 TO 1949	3	96.97	88.47	82.71	14.67	106.96	62.89	105.56	N/A	45,100	37,303
1950 TO 1959	7	98.24	109.00	91.71	29.47	118.86	67.64	179.98	67.64 to 179.98	42,357	38,845
1960 TO 1969	3	99.44	92.16	84.97	10.61	108.46	72.70	104.34	N/A	75,000	63,726
1970 TO 1979	8	82.40	87.65	85.05	18.30	103.05	62.67	124.64	62.67 to 124.64	68,562	58,312
1980 TO 1989	1	92.58	92.58	92.58			92.58	92.58	N/A	115,000	106,470
1990 TO 1994	5	98.20	95.37	83.25	19.83	114.57	48.58	139.04	N/A	127,400	106,055
1995 TO 1999	1	87.18	87.18	87.18			87.18	87.18	N/A	60,000	52,305
2000 TO Present	2	102.19	102.19	101.26	3.30	100.92	98.82	105.56	N/A	105,875	107,210
____ALL____	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423

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TOTAL Assessed Value:	3,075,010							
AVG. Adj. Sales Price:	44,627	COD:	23.92	MAX Sales Ratio:	179.98			
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	102.09	102.09	100.00	14.29	102.09	87.50	116.67	N/A	3,500	3,500	
5000 TO 9999	8	79.43	81.60	80.07	35.14	101.91	5.11	140.77	5.11 to 140.77	7,625	6,105	
Total \$ _____												
1 TO 9999	10	84.38	85.70	82.13	31.40	104.35	5.11	140.77	63.64 to 117.94	6,800	5,584	
10000 TO 29999	32	110.06	112.61	112.37	25.32	100.21	18.60	179.98	98.24 to 135.64	15,812	17,769	
30000 TO 59999	17	96.55	93.15	93.59	10.42	99.53	48.33	115.30	85.22 to 104.34	41,782	39,102	
60000 TO 99999	7	87.18	87.56	88.53	19.30	98.90	62.89	124.64	62.89 to 124.64	70,807	62,687	
100000 TO 149999	8	85.28	83.47	84.01	16.03	99.36	60.90	98.98	60.90 to 98.98	123,875	104,070	
150000 TO 249999	4	74.38	72.35	72.45	15.59	99.86	48.58	92.07	N/A	177,500	128,607	
ALL	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	6	70.62	61.52	45.75	45.88	134.46	5.11	116.67	5.11 to 116.67	6,083	2,783	
5000 TO 9999	7	81.25	85.90	80.67	26.29	106.48	54.17	140.77	54.17 to 140.77	10,000	8,067	
Total \$ _____												
1 TO 9999	13	77.60	74.65	68.70	34.46	108.65	5.11	140.77	54.17 to 98.11	8,192	5,628	
10000 TO 29999	28	113.24	115.00	109.37	20.56	105.15	47.37	173.85	102.29 to 135.63	16,125	17,635	
30000 TO 59999	22	93.60	96.51	90.80	15.95	106.29	62.89	179.98	85.22 to 99.44	45,804	41,590	
60000 TO 99999	6	70.17	78.08	70.52	27.14	110.73	48.58	113.11	48.58 to 113.11	111,458	78,598	
100000 TO 149999	8	95.39	92.49	89.59	13.28	103.24	72.93	124.64	72.93 to 124.64	132,062	118,315	
150000 TO 249999	1	92.07	92.07	92.07			92.07	92.07	N/A	190,000	174,935	
ALL	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423	

QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	18	79.43	75.57	68.46	33.01	110.38	5.11	140.77	54.17 to 97.17	16,833	11,524	
20	23	115.30	120.62	111.04	19.16	108.63	62.18	179.98	107.17 to 138.44	22,948	25,481	
25	1	76.70	76.70	76.70			76.70	76.70	N/A	52,500	40,265	
30	31	92.58	95.94	86.99	17.82	110.29	48.58	146.53	86.81 to 99.44	69,153	60,157	
35	4	94.31	90.27	88.72	9.70	101.75	70.17	102.29	N/A	82,225	72,946	
40	1	67.64	67.64	67.64			67.64	67.64	N/A	125,000	84,545	
ALL	78	97.13	97.62	88.34	23.92	110.50	5.11	179.98	91.58 to 102.29	44,627	39,423	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	78	MEDIAN:	97	COV:	32.42	95% Median C.I.:	91.58 to 102.29	(!: Derived)
TOTAL Sales Price:	3,480,965	WGT. MEAN:	88	STD:	31.65	95% Wgt. Mean C.I.:	81.89 to 94.79	
TOTAL Adj.Sales Price:	3,480,965	MEAN:	98	AVG.ABS.DEV:	23.24	95% Mean C.I.:	90.59 to 104.64	
TOTAL Assessed Value:	3,075,010							
AVG. Adj. Sales Price:	44,627	COD:	23.92	MAX Sales Ratio:	179.98			
AVG. Assessed Value:	39,423	PRD:	110.50	MIN Sales Ratio:	5.11			

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	18	79.43	75.57	68.46	33.01	110.38	5.11	140.77	54.17 to 97.17	16,833	11,524	
100	6	94.91	97.70	95.00	18.28	102.84	62.67	139.04	62.67 to 139.04	21,583	20,503	
101	40	98.90	105.78	90.03	23.55	117.49	48.58	179.98	92.15 to 115.24	61,306	55,195	
103	1	104.34	104.34	104.34			104.34	104.34	N/A	45,000	46,955	
104	13	102.29	102.48	88.86	17.53	115.33	70.17	135.64	72.70 to 134.45	42,400	37,675	
<u>ALL</u>	<u>78</u>	<u>97.13</u>	<u>97.62</u>	<u>88.34</u>	<u>23.92</u>	<u>110.50</u>	<u>5.11</u>	<u>179.98</u>	<u>91.58 to 102.29</u>	<u>44,627</u>	<u>39,423</u>	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	18	79.43	75.57	68.46	33.01	110.38	5.11	140.77	54.17 to 97.17	16,833	11,524	
15	1	134.45	134.45	134.45			134.45	134.45	N/A	10,000	13,445	
20	6	107.42	105.70	99.72	15.36	106.00	62.18	141.00	62.18 to 141.00	13,750	13,711	
25	2	130.14	130.14	126.33	4.22	103.01	124.64	135.63	N/A	48,750	61,587	
30	40	100.87	106.52	90.53	22.50	117.66	48.58	179.98	92.07 to 111.23	58,376	52,847	
40	7	95.05	91.70	84.21	10.78	108.90	70.17	115.24	70.17 to 115.24	58,628	49,370	
45	2	66.90	66.90	67.32	5.99	99.38	62.89	70.91	N/A	72,500	48,805	
50	2	94.35	94.35	93.95	2.33	100.42	92.15	96.55	N/A	48,750	45,802	
<u>ALL</u>	<u>78</u>	<u>97.13</u>	<u>97.62</u>	<u>88.34</u>	<u>23.92</u>	<u>110.50</u>	<u>5.11</u>	<u>179.98</u>	<u>91.58 to 102.29</u>	<u>44,627</u>	<u>39,423</u>	

Garfield County 2008 Assessment Actions taken to address the following property classes/subclasses:

Residential

We reviewed the assessor locations and current sales roster for compliance.

Unimproved rural residential acreage sales were plotted on a county map to assist our analysis of possible market areas. The analysis indicated the need for an additional market area along State Highway 96 toward Calamus Lake. The rural residential properties received a slight adjustment to the cost index to maintain an acceptable level of value; with intentions of a complete market analysis for 2009.

Primary use analysis was continued with our focus on parcels currently classed as agricultural with 55 acres or less. Current county zoning requires 10 acres to build upon; however, the Transitional Agricultural Zoning (normally along highways) allows 1 acre for residential building. A thorough analysis of sales over past years indicates the influx of purchases of 40+ acres for residential building has been identified. A Primary Use Policy has been written for the county. Primary use analysis will continue to be an annual event.

The Calamus Lake lot values were reviewed and revalued due to continued sales activity in that location.

Camper/RV courts were reviewed with the emphasis being placed on unlicensed/expired plates on campers. Those not having current license plates were added to the assessment rolls. This action was requested by the Garfield County Board.

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

2008 Assessment Survey for Garfield County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by: Appraisal Staff
2.	Valuation done by: Appraiser and assistant determine valuation, with the appraiser being responsible for the final value of the property.
3.	Pickup work done by whom: Appraisal Staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? June 2002 Marshall-Swift
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information? 2006
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? The Market or Sales Comparison Approach is currently not used.
7.	Number of market areas/neighborhoods for this property class: 3 – Burwell, Calamus and Rural
8.	How are these defined? These are defined by location.
9.	Is “Assessor Location” a usable valuation identity? Yes
10.	Does the assessor location “suburban” mean something other than rural residential? (that is, does the “suburban” location have its own market?) No, the county does not use “suburban” as an identifiable market area; in fact suburban is not used as an assessor location within the sales file.

11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	There is no market significance of the suburban location in Garfield County as this location is only a geographic grouping based on the Reg.
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes

Residential Permit Numbers:

Permits	Information Statements	Other	Total
30	18	0	48

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	76	MEDIAN:	97	COV:	27.96	95% Median C.I.:	93.80 to 105.85	(! : Derived)
TOTAL Sales Price:	3,394,965	WGT. MEAN:	89	STD:	28.46	95% Wgt. Mean C.I.:	82.51 to 95.63	
TOTAL Adj.Sales Price:	3,394,965	MEAN:	102	AVG.ABS.DEV:	21.54	95% Mean C.I.:	95.39 to 108.19	
TOTAL Assessed Value:	3,023,910							
AVG. Adj. Sales Price:	44,670	COD:	22.15	MAX Sales Ratio:	182.63			
AVG. Assessed Value:	39,788	PRD:	114.28	MIN Sales Ratio:	39.67			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	16	106.71	113.80	103.31	15.88	110.16	86.81	155.43	96.11 to 133.93	48,750	50,361
10/01/05 TO 12/31/05	5	94.12	88.71	72.81	23.76	121.83	47.99	133.75	N/A	99,900	72,739
01/01/06 TO 03/31/06	9	104.29	105.58	90.58	19.57	116.55	62.14	145.79	80.14 to 140.77	45,505	41,221
04/01/06 TO 06/30/06	8	95.82	96.83	86.26	15.72	112.25	67.23	144.22	67.23 to 144.22	63,176	54,498
07/01/06 TO 09/30/06	10	109.38	113.01	99.15	24.06	113.98	61.00	182.63	69.47 to 171.70	18,790	18,630
10/01/06 TO 12/31/06	10	93.39	93.03	86.74	18.20	107.25	48.33	135.63	75.89 to 116.25	38,600	33,482
01/01/07 TO 03/31/07	4	116.98	112.06	86.29	24.16	129.86	73.80	140.48	N/A	64,000	55,225
04/01/07 TO 06/30/07	14	82.85	88.43	82.42	23.70	107.30	39.67	151.60	67.58 to 110.87	26,471	21,817
<u>Study Years</u>											
07/01/05 TO 06/30/06	38	99.87	104.98	90.07	19.55	116.56	47.99	155.43	95.73 to 109.81	57,749	52,011
07/01/06 TO 06/30/07	38	95.82	98.60	87.25	24.43	113.00	39.67	182.63	81.90 to 107.20	31,592	27,564
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	37	97.63	102.30	89.20	21.53	114.69	48.33	182.63	91.08 to 106.25	40,239	35,894
<u>ALL</u>											
	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BURWELL	52	97.65	104.23	89.22	23.85	116.83	47.99	182.63	94.12 to 109.81	44,956	40,108
CALAMUS	15	95.90	98.27	93.67	19.35	104.91	39.67	150.00	81.90 to 112.50	12,133	11,365
RURAL	9	91.67	93.54	87.72	17.00	106.63	70.81	123.82	73.02 to 110.87	97,250	85,308
<u>ALL</u>											
	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	52	97.65	104.23	89.22	23.85	116.83	47.99	182.63	94.12 to 109.81	44,956	40,108
2	2	101.98	101.98	97.10	21.42	105.03	80.14	123.82	N/A	106,250	103,167
3	22	95.72	96.00	86.64	18.00	110.80	39.67	150.00	81.82 to 106.25	38,397	33,269
<u>ALL</u>											
	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	57	97.63	104.30	90.27	22.57	115.54	47.99	182.63	94.12 to 107.57	50,666	45,736
2	19	95.90	94.25	82.23	20.84	114.61	39.67	150.00	81.00 to 110.87	26,684	21,942
<u>ALL</u>											
	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	76	MEDIAN:	97	COV:	27.96	95% Median C.I.:	93.80 to 105.85	(! : Derived)
TOTAL Sales Price:	3,394,965	WGT. MEAN:	89	STD:	28.46	95% Wgt. Mean C.I.:	82.51 to 95.63	
TOTAL Adj.Sales Price:	3,394,965	MEAN:	102	AVG.ABS.DEV:	21.54	95% Mean C.I.:	95.39 to 108.19	
TOTAL Assessed Value:	3,023,910							
AVG. Adj. Sales Price:	44,670	COD:	22.15	MAX Sales Ratio:	182.63			
AVG. Assessed Value:	39,788	PRD:	114.28	MIN Sales Ratio:	39.67			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	59	97.63	102.18	88.64	23.34	115.28	39.67	182.63	93.80 to 107.57	53,889	47,765
06	12	98.57	101.92	95.27	17.06	106.98	70.83	150.00	81.90 to 112.50	12,166	11,590
07	5	95.53	96.90	95.95	18.64	100.99	63.17	133.75	N/A	13,900	13,337
____ALL____	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	75	96.86	101.73	88.79	22.41	114.57	39.67	182.63	93.80 to 105.38	44,532	39,542
45-0137											
88-0005	1	105.85	105.85	105.85			105.85	105.85	N/A	55,000	58,220
92-0045											
NonValid School											
____ALL____	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	17	98.11	95.66	86.01	21.00	111.21	39.67	150.00	81.00 to 112.50	15,705	13,508
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	13	114.03	110.09	96.60	15.77	113.97	61.00	145.79	91.08 to 133.93	23,031	22,248
1920 TO 1939	17	97.67	112.54	94.83	23.94	118.67	69.47	171.70	93.80 to 144.22	38,205	36,232
1940 TO 1949	3	96.76	87.73	81.98	14.52	107.01	62.14	104.29	N/A	45,100	36,973
1950 TO 1959	7	95.53	108.75	91.43	31.22	118.94	67.58	182.63	67.58 to 182.63	42,357	38,728
1960 TO 1969	2	103.40	103.40	92.10	22.50	112.27	80.14	126.66	N/A	87,500	80,587
1970 TO 1979	8	81.35	86.28	83.24	18.89	103.65	63.17	123.82	63.17 to 123.82	68,562	57,072
1980 TO 1989	1	91.67	91.67	91.67			91.67	91.67	N/A	115,000	105,415
1990 TO 1994	5	96.86	93.42	82.08	19.10	113.83	47.99	133.75	N/A	127,400	104,565
1995 TO 1999	1	83.80	83.80	83.80			83.80	83.80	N/A	60,000	50,280
2000 TO Present	2	100.66	100.66	99.55	3.99	101.11	96.64	104.67	N/A	105,875	105,400
____ALL____	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	76	MEDIAN:	97	COV:	27.96	95% Median C.I.:	93.80 to 105.85	(! : Derived)
TOTAL Sales Price:	3,394,965	WGT. MEAN:	89	STD:	28.46	95% Wgt. Mean C.I.:	82.51 to 95.63	
TOTAL Adj.Sales Price:	3,394,965	MEAN:	102	AVG.ABS.DEV:	21.54	95% Mean C.I.:	95.39 to 108.19	
TOTAL Assessed Value:	3,023,910							
AVG. Adj. Sales Price:	44,670	COD:	22.15	MAX Sales Ratio:	182.63			
AVG. Assessed Value:	39,788	PRD:	114.28	MIN Sales Ratio:	39.67			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	131.25	131.25	128.57	14.29	102.08	112.50	150.00	N/A	3,500	4,500
5000 TO 9999	8	93.79	94.22	93.42	22.39	100.86	39.67	140.77	39.67 to 140.77	7,625	7,123
Total \$ _____											
1 TO 9999	10	102.18	101.63	97.04	22.93	104.73	39.67	150.00	81.82 to 140.77	6,800	6,598
10000 TO 29999	32	112.45	117.36	116.71	20.11	100.55	61.00	182.63	101.63 to 134.45	15,812	18,455
30000 TO 59999	15	94.12	92.95	93.37	12.67	99.55	48.33	126.66	84.27 to 104.29	41,620	38,861
60000 TO 99999	7	83.80	85.98	86.95	20.52	98.88	62.14	123.82	62.14 to 123.82	70,807	61,567
100000 TO 149999	8	86.34	85.29	85.29	12.06	100.00	67.58	97.63	67.58 to 97.63	123,875	105,651
150000 TO 249999	4	73.41	71.43	71.58	14.88	99.78	47.99	90.89	N/A	177,500	127,058
ALL _____											
	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	5	81.90	93.18	79.87	34.43	116.67	39.67	150.00	N/A	5,300	4,233
5000 TO 9999	8	97.01	97.53	92.21	18.24	105.77	63.17	140.77	63.17 to 140.77	9,812	9,048
Total \$ _____											
1 TO 9999	13	95.90	95.86	89.10	23.79	107.59	39.67	150.00	70.83 to 115.76	8,076	7,196
10000 TO 29999	28	112.45	116.10	111.36	18.48	104.26	48.33	171.70	105.25 to 133.93	16,179	18,016
30000 TO 59999	21	93.80	97.26	91.12	18.52	106.74	62.14	182.63	83.80 to 104.29	46,509	42,378
60000 TO 99999	5	70.81	74.41	69.29	19.80	107.39	47.99	104.67	N/A	123,750	85,748
100000 TO 149999	8	94.16	91.70	88.87	12.79	103.18	73.02	123.82	73.02 to 123.82	131,437	116,813
150000 TO 249999	1	90.89	90.89	90.89			90.89	90.89	N/A	190,000	172,685
ALL _____											
	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	17	98.11	95.66	86.01	21.00	111.21	39.67	150.00	81.00 to 112.50	15,705	13,508
20	23	114.15	119.43	109.57	19.88	109.00	61.00	182.63	105.38 to 140.15	22,948	25,144
25	1	75.89	75.89	75.89			75.89	75.89	N/A	52,500	39,840
30	30	92.74	95.52	86.17	18.76	110.85	47.99	144.22	84.27 to 97.63	69,791	60,139
35	4	93.31	88.44	87.39	8.85	101.20	69.47	97.67	N/A	82,225	71,858
40	1	67.58	67.58	67.58			67.58	67.58	N/A	125,000	84,475
ALL _____											
	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85	44,670	39,788

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	76	MEDIAN:	97	COV:	27.96	95% Median C.I.:	93.80 to 105.85	(!: Derived)
TOTAL Sales Price:	3,394,965	WGT. MEAN:	89	STD:	28.46	95% Wgt. Mean C.I.:	82.51 to 95.63	
TOTAL Adj.Sales Price:	3,394,965	MEAN:	102	AVG.ABS.DEV:	21.54	95% Mean C.I.:	95.39 to 108.19	
TOTAL Assessed Value:	3,023,910							
AVG. Adj. Sales Price:	44,670	COD:	22.15	MAX Sales Ratio:	182.63			
AVG. Assessed Value:	39,788	PRD:	114.28	MIN Sales Ratio:	39.67			

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STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	17	98.11	95.66	86.01	21.00	111.21	39.67	150.00	81.00 to 112.50		15,705	13,508
100	6	93.13	95.87	93.53	16.79	102.51	63.17	133.75	63.17 to 133.75		21,583	20,185
101	39	96.86	104.82	88.49	24.93	118.46	47.99	182.63	90.89 to 114.15		61,596	54,504
103	1	126.66	126.66	126.66			126.66	126.66	N/A		45,000	56,995
104	13	97.67	101.51	88.98	17.09	114.08	67.23	135.63	80.14 to 133.93		42,400	37,728
<u>ALL</u>												
	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85		44,670	39,788

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	17	98.11	95.66	86.01	21.00	111.21	39.67	150.00	81.00 to 112.50		15,705	13,508
15	1	134.45	134.45	134.45			134.45	134.45	N/A		10,000	13,445
20	6	106.29	104.17	98.21	15.87	106.07	61.00	140.15	61.00 to 140.15		13,750	13,503
25	2	129.73	129.73	125.64	4.55	103.25	123.82	135.63	N/A		48,750	61,250
30	39	97.67	106.17	89.86	23.95	118.15	47.99	182.63	90.89 to 114.15		58,591	52,648
40	7	94.12	90.60	82.65	11.19	109.62	69.47	114.03	69.47 to 114.03		58,628	48,455
45	2	64.69	64.69	64.95	3.93	99.59	62.14	67.23	N/A		72,500	47,087
50	2	93.41	93.41	92.98	2.49	100.45	91.08	95.73	N/A		48,750	45,330
<u>ALL</u>												
	76	97.25	101.79	89.07	22.15	114.28	39.67	182.63	93.80 to 105.85		44,670	39,788

**2008 Correlation Section
for Garfield County**

Residential Real Property

I. Correlation

RESIDENTIAL: As the tables and narratives below will show, only the median measure of central tendency is within the acceptable range. The weighted mean is slightly below and the mean is slightly above. The hypothetical removal of extreme outliers would bring the mean within range. Both qualitative statistical measures are above their respective acceptable range. The hypothetical removal of extreme outliers would fail to bring either qualitative statistic within range. The county has used an acceptable portion of the available sales. The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the residential class of property. The presented statistics support an acceptable level of value that is best indicated by the median measure of central tendency.

**2008 Correlation Section
for Garfield County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	121	76	62.81
2007	132	72	54.55
2006	110	66	60
2005	98	80	81.63
2004	108	89	82.41
2003	86	68	79.07
2002	70	43	61.43
2001	79	39	49.37

RESIDENTIAL: Analysis of the Table II indicates that the assessor deemed approximately 63% of all residential sales qualified for the sales study period.

**2008 Correlation Section
for Garfield County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Garfield County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	97.13	2.1	99.17	97.25
2007	99.89	4.79	104.68	98.46
2006	91.88	4.58	96.09	94.11
2005	94.49	8.93	102.93	97.60
2004	95.29	2.48	97.65	97.30
2003	95	0.35	95.33	94
2002	94	2.07	95.95	96
2001	100	0.02	100.02	100

RESIDENTIAL: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2008 Correlation Section
for Garfield County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Garfield County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
4.43	2008	2.1
-0.43	2007	4.79
3.02	2006	4.58
7.67	2005	8.93
4.99	2004	2.48
0	2003	0.35
7.2	2002	2.07
0.52	2001	0.02

RESIDENTIAL: The percent change in the sale base and the percent change in the assessed base are 2.33 percentage points different. The difference implies that the assessment actions had more of an effect on the sales file base when compared to the assessed base.

2008 Correlation Section for Garfield County

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

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

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

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

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

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

**2008 Correlation Section
for Garfield County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.25	89.07	101.79

RESIDENTIAL: Only the median measure of central tendency is within the acceptable range. The weighted mean is 2 points below the range and the mean is 2 points above the range. The hypothetical removal of two extreme outliers would bring the mean within range. The median is still considered to be the best measure of central tendency.

**2008 Correlation Section
for Garfield County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	22.15	114.28
Difference	7.15	11.28

RESIDENTIAL: Both the coefficient of dispersion and the price related differential are above the acceptable ranges. The price related differential could indicate the higher priced properties may be under assessed.

**2008 Correlation Section
for Garfield County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	78	76	-2
Median	97.13	97.25	0.12
Wgt. Mean	88.34	89.07	0.73
Mean	97.62	101.79	4.17
COD	23.92	22.15	-1.77
PRD	110.50	114.28	3.78
Min Sales Ratio	5.11	39.67	34.56
Max Sales Ratio	179.98	182.63	2.65

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the residential class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2008 and being removed from the qualified sales roster.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	5	MEDIAN:	67	COV:	31.55	95% Median C.I.:	N/A	(! Derived)
TOTAL Sales Price:	133,000	WGT. MEAN:	66	STD:	21.21	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	133,000	MEAN:	67	AVG.ABS.DEV:	13.43	95% Mean C.I.:	40.91 to 93.58	
TOTAL Assessed Value:	87,325							
AVG. Adj. Sales Price:	26,600	COD:	19.96	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	17,465	PRD:	102.42	MIN Sales Ratio:	35.80			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	1	73.00	73.00	73.00			73.00	73.00	N/A	25,000	18,250
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	2	81.16	81.16	72.44	17.12	112.04	67.27	95.06	N/A	21,500	15,575
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
____Study Years____											
07/01/04 TO 06/30/05	1	73.00	73.00	73.00			73.00	73.00	N/A	25,000	18,250
07/01/05 TO 06/30/06	2	81.16	81.16	72.44	17.12	112.04	67.27	95.06	N/A	21,500	15,575
07/01/06 TO 06/30/07	2	50.46	50.46	58.35	29.05	86.48	35.80	65.11	N/A	32,500	18,962
____Calendar Yrs____											
01/01/05 TO 12/31/05	3	73.00	78.44	72.65	12.69	107.98	67.27	95.06	N/A	22,666	16,466
01/01/06 TO 12/31/06	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
____ALL____											
	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
BURWELL	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465
____ALL____											
	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465
____ALL____											
	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465
____ALL____											
	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	5	MEDIAN:	67	COV:	31.55	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	133,000	WGT. MEAN:	66	STD:	21.21	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	133,000	MEAN:	67	AVG.ABS.DEV:	13.43	95% Mean C.I.:	40.91 to 93.58	
TOTAL Assessed Value:	87,325							
AVG. Adj. Sales Price:	26,600	COD:	19.96	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	17,465	PRD:	102.42	MIN Sales Ratio:	35.80			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	4	70.13	67.78	65.99	23.17	102.72	35.80	95.06	N/A	20,750	13,692
04	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
____ALL____	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465
45-0137											
88-0005											
92-0045											
NonValid School											
____ALL____	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	2	66.19	66.19	66.00	1.63	100.29	65.11	67.27	N/A	42,500	28,050
1920 TO 1939	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
1940 TO 1949											
1950 TO 1959	2	54.40	54.40	59.05	34.19	92.13	35.80	73.00	N/A	20,000	11,810
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	5	MEDIAN:	67	COV:	31.55	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	133,000	WGT. MEAN:	66	STD:	21.21	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	133,000	MEAN:	67	AVG.ABS.DEV:	13.43	95% Mean C.I.:	40.91 to 93.58	
TOTAL Assessed Value:	87,325							
AVG. Adj. Sales Price:	26,600	COD:	19.96	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	17,465	PRD:	102.42	MIN Sales Ratio:	35.80			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605	
Total \$ _____												
1 TO 9999	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605	
10000 TO 29999	2	54.40	54.40	59.05	34.19	92.13	35.80	73.00	N/A	20,000	11,810	
30000 TO 59999	2	66.19	66.19	66.00	1.63	100.29	65.11	67.27	N/A	42,500	28,050	
ALL _____												
	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	2	65.43	65.43	56.41	45.29	115.98	35.80	95.06	N/A	11,500	6,487	
Total \$ _____												
1 TO 9999	2	65.43	65.43	56.41	45.29	115.98	35.80	95.06	N/A	11,500	6,487	
10000 TO 29999	2	70.13	70.13	69.66	4.08	100.68	67.27	73.00	N/A	30,000	20,897	
30000 TO 59999	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555	
ALL _____												
	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465	

COST RANK											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605	
20	4	66.19	60.30	63.78	14.87	94.54	35.80	73.00	N/A	31,250	19,930	
ALL _____												
	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
350	1	67.27	67.27	67.27			67.27	67.27	N/A	35,000	23,545	
353	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605	
384	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370	
471	2	69.06	69.06	67.74	5.71	101.94	65.11	73.00	N/A	37,500	25,402	
ALL _____												
	5	67.27	67.25	65.66	19.96	102.42	35.80	95.06	N/A	26,600	17,465	

Garfield County 2008 Assessment Actions taken to address the following property classes/subclasses:

Commercial

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

Due to a lack of sales in this class of property no adjustment was made to valuations for 2008. The annual permits and pick up work was completed timely.

2008 Assessment Survey for Garfield County

Commercial/Industrial Appraisal Information

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

11.	Does the assessor location “suburban” mean something other than rural commercial? <i>(that is, does the “suburban” location have its own market?)</i>
	No, the County does not use “suburban” as an identifiable market area; in fact suburban is not used as an assessor location within the sales file.

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	There is no market significance of the suburban location in Sherman County as this location is only a geographic grouping based on the Reg.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
4	2	0	6

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	5	MEDIAN:	67	COV:	31.54	95% Median C.I.:	N/A	(! Derived)
TOTAL Sales Price:	133,000	WGT. MEAN:	66	STD:	21.21	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	133,000	MEAN:	67	AVG.ABS.DEV:	13.43	95% Mean C.I.:	40.92 to 93.59	
TOTAL Assessed Value:	87,335							
AVG. Adj. Sales Price:	26,600	COD:	19.96	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	17,467	PRD:	102.42	MIN Sales Ratio:	35.80			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	1	73.00	73.00	73.00			73.00	73.00	N/A	25,000	18,250
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	2	81.18	81.18	72.47	17.10	112.03	67.30	95.06	N/A	21,500	15,580
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
____Study Years____											
07/01/04 TO 06/30/05	1	73.00	73.00	73.00			73.00	73.00	N/A	25,000	18,250
07/01/05 TO 06/30/06	2	81.18	81.18	72.47	17.10	112.03	67.30	95.06	N/A	21,500	15,580
07/01/06 TO 06/30/07	2	50.46	50.46	58.35	29.05	86.48	35.80	65.11	N/A	32,500	18,962
____Calendar Yrs____											
01/01/05 TO 12/31/05	3	73.00	78.45	72.66	12.68	107.97	67.30	95.06	N/A	22,666	16,470
01/01/06 TO 12/31/06	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
____ALL____											
	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
BURWELL	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467
____ALL____											
	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467
____ALL____											
	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467
____ALL____											
	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	5	MEDIAN:	67	COV:	31.54	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	133,000	WGT. MEAN:	66	STD:	21.21	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	133,000	MEAN:	67	AVG.ABS.DEV:	13.43	95% Mean C.I.:	40.92 to 93.59	
TOTAL Assessed Value:	87,335							
AVG. Adj. Sales Price:	26,600	COD:	19.96	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	17,467	PRD:	102.42	MIN Sales Ratio:	35.80			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	4	70.15	67.79	66.00	23.15	102.71	35.80	95.06	N/A	20,750	13,695
04	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
ALL	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467
45-0137											
88-0005											
92-0045											
NonValid School											
ALL	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	2	66.21	66.21	66.01	1.65	100.29	65.11	67.30	N/A	42,500	28,055
1920 TO 1939	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
1940 TO 1949											
1950 TO 1959	2	54.40	54.40	59.05	34.19	92.13	35.80	73.00	N/A	20,000	11,810
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	5	MEDIAN:	67	COV:	31.54	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	133,000	WGT. MEAN:	66	STD:	21.21	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	133,000	MEAN:	67	AVG.ABS.DEV:	13.43	95% Mean C.I.:	40.92 to 93.59	
TOTAL Assessed Value:	87,335							
AVG. Adj. Sales Price:	26,600	COD:	19.96	MAX Sales Ratio:	95.06			
AVG. Assessed Value:	17,467	PRD:	102.42	MIN Sales Ratio:	35.80			

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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 \$ _____											
5000 TO 9999	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
Total \$ _____											
1 TO 9999	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
10000 TO 29999	2	54.40	54.40	59.05	34.19	92.13	35.80	73.00	N/A	20,000	11,810
30000 TO 59999	2	66.21	66.21	66.01	1.65	100.29	65.11	67.30	N/A	42,500	28,055
ALL _____											
	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	2	65.43	65.43	56.41	45.29	115.98	35.80	95.06	N/A	11,500	6,487
Total \$ _____											
1 TO 9999	2	65.43	65.43	56.41	45.29	115.98	35.80	95.06	N/A	11,500	6,487
10000 TO 29999	2	70.15	70.15	69.68	4.06	100.68	67.30	73.00	N/A	30,000	20,902
30000 TO 59999	1	65.11	65.11	65.11			65.11	65.11	N/A	50,000	32,555
ALL _____											
	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
20	4	66.21	60.30	63.78	14.87	94.54	35.80	73.00	N/A	31,250	19,932
ALL _____											
	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
350	1	67.30	67.30	67.30			67.30	67.30	N/A	35,000	23,555
353	1	95.06	95.06	95.06			95.06	95.06	N/A	8,000	7,605
384	1	35.80	35.80	35.80			35.80	35.80	N/A	15,000	5,370
471	2	69.06	69.06	67.74	5.71	101.94	65.11	73.00	N/A	37,500	25,402
ALL _____											
	5	67.30	67.25	65.67	19.96	102.42	35.80	95.06	N/A	26,600	17,467

**2008 Correlation Section
for Garfield County**

Commerical Real Property

I. Correlation

COMMERCIAL: With only five sales in the commercial sales file it is believed that with the diversity of the sales, the representativeness of the sample to the population is unreliable. There is no other information available that would indicate that Garfield County has not met an acceptable level of value for the commercial class of property for assessment year 2008.

**2008 Correlation Section
for Garfield County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	12	5	41.67
2007	16	6	37.5
2006	16	9	56.25
2005	27	20	74.07
2004	24	14	58.33
2003	29	16	55.17
2002	17	8	47.06
2001	26	14	53.85

COMMERCIAL: The total as well as the qualified number of sales has been on a decline since 2005. Further review of the non qualified sales indicates no excessive trimming of the sample.

**2008 Correlation Section
for Garfield County**

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

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

Adjusting for Selective Reappraisal

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

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for Garfield County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	67.27	0.85	67.84	67.30
2007	78.89	-0.31	78.64	78.89
2006	94.98	7.01	101.64	92.62
2005	95.22	1.65	96.79	94.81
2004	95.32	0.54	95.84	95.32
2003	101	-5.41	95.54	98
2002	92	-0.05	91.95	96
2001	99	-0.07	98.93	97

COMMERCIAL: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2008 Correlation Section
for Garfield County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Garfield County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
0	2008	0.85
0	2007	-0.31
-19.05	2006	7.01
-1.95	2005	1.65
0	2004	0.54
-5.38	2003	-5.41
0.16	2002	-0.05
-1.31	2001	-0.07

COMMERCIAL: Comparison of the percent change in the sales file with the percent change in the commercial base is statistically insignificant, and demonstrates that there is no significant difference in the valuation practices applied to the sold versus the unsold commercial property.

2008 Correlation Section for Garfield County

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

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

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

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

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

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

**2008 Correlation Section
for Garfield County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	67.30	65.67	67.25

COMMERCIAL: Based on five qualified sales all three measures of central tendency are outside the acceptable range.

**2008 Correlation Section
for Garfield County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	19.96	102.42
Difference	0	0

COMMERCIAL: Both the coefficient of dispersion and the price related differential are within the acceptable ranges for quality of assessment; however there are only five qualified sales.

**2008 Correlation Section
for Garfield County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	5	5	0
Median	67.27	67.30	0.03
Wgt. Mean	65.66	65.67	0.01
Mean	67.25	67.25	0
COD	19.96	19.96	0
PRD	102.42	102.42	0
Min Sales Ratio	35.80	35.80	0
Max Sales Ratio	95.06	95.06	0

COMMERCIAL: The reported actions by the appraiser that there were no overall valuation changes are confirmed in the comparison between the Preliminary Statistical Report and the R&O Analysis. The minor changes in the table are due to minuscule valuation corrections found through sales verification.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	20	MEDIAN:	72	COV:	25.52	95% Median C.I.:	59.94 to 78.89	(!: Derived)
(AgLand) TOTAL Sales Price:	4,927,663	WGT. MEAN:	68	STD:	17.90	95% Wgt. Mean C.I.:	61.47 to 74.79	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,859,663	MEAN:	70	AVG.ABS.DEV:	13.21	95% Mean C.I.:	61.77 to 78.52	
(AgLand) TOTAL Assessed Value:	3,311,025							
AVG. Adj. Sales Price:	242,983	COD:	18.26	MAX Sales Ratio:	99.95			
AVG. Assessed Value:	165,551	PRD:	102.95	MIN Sales Ratio:	30.63			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	72.87	72.87	72.87			72.87	72.87	N/A	139,000	101,295
10/01/04 TO 12/31/04	6	72.66	73.66	74.27	2.14	99.18	71.67	78.89	71.67 to 78.89	278,719	207,009
01/01/05 TO 03/31/05	4	93.75	94.87	94.47	2.55	100.42	92.03	99.95	N/A	112,045	105,851
04/01/05 TO 06/30/05	3	63.10	53.88	65.34	19.69	82.45	30.63	67.90	N/A	213,708	139,640
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	43.68	43.68	43.68			43.68	43.68	N/A	54,040	23,605
04/01/06 TO 06/30/06	2	53.56	53.56	56.26	11.92	95.19	47.17	59.94	N/A	706,500	397,477
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	2	56.53	56.53	56.66	1.96	99.78	55.42	57.64	N/A	193,000	109,347
04/01/07 TO 06/30/07	1	83.11	83.11	83.11			83.11	83.11	N/A	106,000	88,095
<u>Study Years</u>											
07/01/04 TO 06/30/05	14	72.87	75.42	75.35	15.13	100.10	30.63	99.95	67.90 to 92.93	207,187	156,119
07/01/05 TO 06/30/06	3	47.17	50.26	55.80	11.49	90.08	43.68	59.94	N/A	489,013	272,853
07/01/06 TO 06/30/07	3	57.64	65.39	62.36	16.01	104.87	55.42	83.11	N/A	164,000	102,263
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	7	92.03	77.30	77.33	19.53	99.97	30.63	99.95	30.63 to 99.95	155,615	120,332
01/01/06 TO 12/31/06	3	47.17	50.26	55.80	11.49	90.08	43.68	59.94	N/A	489,013	272,853
<u>ALL</u>											
	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1471	1	57.64	57.64	57.64			57.64	57.64	N/A	215,000	123,935
1473	1	63.10	63.10	63.10			63.10	63.10	N/A	93,150	58,780
1475	1	72.45	72.45	72.45			72.45	72.45	N/A	460,606	333,690
1477	5	72.20	71.96	65.68	6.75	109.56	59.94	83.11	N/A	344,135	226,020
1579	2	85.91	85.91	82.64	8.17	103.96	78.89	92.93	N/A	323,792	267,572
1751	1	67.90	67.90	67.90			67.90	67.90	N/A	515,975	350,340
1755	3	94.56	95.51	95.44	2.79	100.07	92.03	99.95	N/A	91,793	87,610
1859	1	47.17	47.17	47.17			47.17	47.17	N/A	407,000	191,985
1863	1	30.63	30.63	30.63			30.63	30.63	N/A	32,000	9,800
1865	4	64.15	61.47	63.87	18.58	96.24	43.68	73.89	N/A	123,072	78,605
<u>ALL</u>											
	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	20	MEDIAN:	72	COV:	25.52	95% Median C.I.:	59.94 to 78.89	(!: Derived)
(AgLand) TOTAL Sales Price:	4,927,663	WGT. MEAN:	68	STD:	17.90	95% Wgt. Mean C.I.:	61.47 to 74.79	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,859,663	MEAN:	70	AVG.ABS.DEV:	13.21	95% Mean C.I.:	61.77 to 78.52	
(AgLand) TOTAL Assessed Value:	3,311,025							
AVG. Adj. Sales Price:	242,983	COD:	18.26	MAX Sales Ratio:	99.95			
AVG. Assessed Value:	165,551	PRD:	102.95	MIN Sales Ratio:	30.63			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	16	72.33	72.31	68.61	18.71	105.39	30.63	99.95	59.94 to 92.03	272,960	187,287	
2	4	64.15	61.47	63.87	18.58	96.24	43.68	73.89	N/A	123,072	78,605	
____ALL____												
	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551	
____ALL____												
	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	14	72.33	71.66	72.78	19.17	98.46	30.63	99.95	55.42 to 92.93	179,419	130,583	
GRASS-N/A	4	69.41	69.90	66.02	16.00	105.87	57.64	83.11	N/A	450,446	297,392	
IRRGTD	1	72.87	72.87	72.87			72.87	72.87	N/A	139,000	101,295	
IRRGTD-N/A	1	47.17	47.17	47.17			47.17	47.17	N/A	407,000	191,985	
____ALL____												
	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	17	72.45	72.07	70.60	18.16	102.08	30.63	99.95	59.94 to 92.03	241,097	170,224	
GRASS-N/A	1	57.64	57.64	57.64			57.64	57.64	N/A	215,000	123,935	
IRRGTD	1	72.87	72.87	72.87			72.87	72.87	N/A	139,000	101,295	
IRRGTD-N/A	1	47.17	47.17	47.17			47.17	47.17	N/A	407,000	191,985	
____ALL____												
	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	18	72.33	71.27	69.96	18.32	101.87	30.63	99.95	59.94 to 83.11	239,647	167,652	
IRRGTD	2	60.02	60.02	53.71	21.41	111.74	47.17	72.87	N/A	273,000	146,640	
____ALL____												
	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	20	MEDIAN:	72	COV:	25.52	95% Median C.I.:	59.94 to 78.89	(!: Derived)
(AgLand) TOTAL Sales Price:	4,927,663	WGT. MEAN:	68	STD:	17.90	95% Wgt. Mean C.I.:	61.47 to 74.79	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,859,663	MEAN:	70	AVG.ABS.DEV:	13.21	95% Mean C.I.:	61.77 to 78.52	
(AgLand) TOTAL Assessed Value:	3,311,025							
AVG. Adj. Sales Price:	242,983	COD:	18.26	MAX Sales Ratio:	99.95			
AVG. Assessed Value:	165,551	PRD:	102.95	MIN Sales Ratio:	30.63			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	16	72.06	70.47	69.52	19.74	101.37	30.63	99.95	57.64 to 92.03	252,929	175,831
45-0137	3	72.86	76.06	75.34	4.99	100.95	72.20	83.11	N/A	135,261	101,911
88-0005	1	47.17	47.17	47.17			47.17	47.17	N/A	407,000	191,985
92-0045											
NonValid School											
ALL	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	1	30.63	30.63	30.63			30.63	30.63	N/A	32,000	9,800
50.01 TO 100.00	2	58.28	58.28	64.70	25.05	90.07	43.68	72.87	N/A	96,520	62,450
180.01 TO 330.00	6	77.66	76.68	66.26	20.42	115.73	47.17	99.95	47.17 to 99.95	150,755	99,893
330.01 TO 650.00	6	73.38	74.13	72.00	16.57	102.95	55.42	92.93	55.42 to 92.93	160,638	115,666
650.01 +	5	71.67	70.17	68.07	6.56	103.09	59.94	78.89	N/A	553,251	376,593
ALL	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	2	37.16	37.16	38.82	17.56	95.70	30.63	43.68	N/A	43,020	16,702
60000 TO 99999	4	93.30	87.41	87.27	10.55	100.16	63.10	99.95	N/A	92,132	80,402
100000 TO 149999	4	73.38	75.52	75.18	4.06	100.45	72.20	83.11	N/A	122,948	92,436
150000 TO 249999	4	65.25	69.71	69.09	20.20	100.90	55.42	92.93	N/A	185,010	127,828
250000 TO 499999	4	72.06	67.55	67.93	11.28	99.44	47.17	78.89	N/A	412,820	280,410
500000 +	2	63.92	63.92	62.64	6.23	102.05	59.94	67.90	N/A	760,987	476,655
ALL	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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(AgLand) TOTAL Sales Price:	4,927,663	WGT. MEAN:	68	STD:	17.90	95% Wgt. Mean C.I.:	61.47 to 74.79	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,859,663	MEAN:	70	AVG.ABS.DEV:	13.21	95% Mean C.I.:	61.77 to 78.52	
(AgLand) TOTAL Assessed Value:	3,311,025							
AVG. Adj. Sales Price:	242,983	COD:	18.26	MAX Sales Ratio:	99.95			
AVG. Assessed Value:	165,551	PRD:	102.95	MIN Sales Ratio:	30.63			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	1	30.63	30.63	30.63			30.63	30.63	N/A	32,000	9,800
Total \$ _____											
1 TO 9999	1	30.63	30.63	30.63			30.63	30.63	N/A	32,000	9,800
10000 TO 29999	1	43.68	43.68	43.68			43.68	43.68	N/A	54,040	23,605
30000 TO 59999	1	63.10	63.10	63.10			63.10	63.10	N/A	93,150	58,780
60000 TO 99999	7	83.11	81.59	78.34	14.62	104.16	55.42	99.95	55.42 to 99.95	114,167	89,434
100000 TO 149999	3	72.86	67.79	66.75	6.97	101.56	57.64	72.87	N/A	178,413	119,091
150000 TO 249999	3	71.67	70.59	64.58	21.28	109.30	47.17	92.93	N/A	296,231	191,318
250000 TO 499999	3	72.45	73.08	72.94	5.06	100.19	67.90	78.89	N/A	483,788	352,866
500000 +	1	59.94	59.94	59.94			59.94	59.94	N/A	1,006,000	602,970
ALL	20	72.33	70.14	68.13	18.26	102.95	30.63	99.95	59.94 to 78.89	242,983	165,551

Garfield County 2008 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

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

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

Many hours were spent by the Assessment side doing NRD Certifications. Property owners had to present a current FSA Map for each parcel, their application for irrigation certification and request the assessment office to certify the number of acres that were being irrigated. In the review of irrigated acres, the office also reviewed all uses of the parcel. Dry, grass and irrigated acres were all reviewed and corrected where needed.

The annual permits and pick up work was completed timely.

2008 Assessment Survey for Garfield County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal Staff
2.	Valuation done by:
	Appraiser and assistant determine valuation, with the appraiser being responsible for the final value of the property.
3.	Pickup work done by whom:
	Appraisal Staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	Agricultural land is defined according to Neb. Rev. Stat. 77-1359.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	N/A
6.	What is the date of the soil survey currently used?
	1983
7.	What date was the last countywide land use study completed?
	2004
a.	By what method? (Physical inspection, FSA maps, etc.)
	NRD information was gathered along with FSA maps and physical inspection.
b.	By whom?
	Office Staff
c.	What proportion is complete / implemented at this time?
	100%
8.	Number of market areas/neighborhoods in the agricultural property class:
	2

9.	How are market areas/neighborhoods defined in this property class?
	The market areas are defined by topography and similar soil characteristics.
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
12	7	150	169

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	20	MEDIAN:	73	COV:	30.29	95% Median C.I.:	67.90 to 88.11	(! : Derived)
(AgLand) TOTAL Sales Price:	4,927,663	WGT. MEAN:	73	STD:	23.20	95% Wgt. Mean C.I.:	63.73 to 81.43	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,859,663	MEAN:	77	AVG.ABS.DEV:	15.48	95% Mean C.I.:	65.74 to 87.46	
(AgLand) TOTAL Assessed Value:	3,527,230							
AVG. Adj. Sales Price:	242,983	COD:	21.32	MAX Sales Ratio:	145.11			
AVG. Assessed Value:	176,361	PRD:	105.54	MIN Sales Ratio:	30.63			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	72.95	72.95	72.95			72.95	72.95	N/A	139,000	101,405
10/01/04 TO 12/31/04	6	76.80	80.28	80.81	10.37	99.34	71.74	95.92	71.74 to 95.92	278,719	225,235
01/01/05 TO 03/31/05	4	93.76	106.30	103.66	14.44	102.55	92.55	145.11	N/A	112,045	116,141
04/01/05 TO 06/30/05	3	67.90	56.31	66.40	19.52	84.80	30.63	70.40	N/A	213,708	141,905
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	53.28	53.28	53.28			53.28	53.28	N/A	54,040	28,795
04/01/06 TO 06/30/06	2	54.09	54.09	56.80	11.86	95.21	47.67	60.50	N/A	706,500	401,315
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	2	68.43	68.43	68.02	5.14	100.59	64.91	71.94	N/A	193,000	131,287
04/01/07 TO 06/30/07	1	85.03	85.03	85.03			85.03	85.03	N/A	106,000	90,130
<u>Study Years</u>											
07/01/04 TO 06/30/05	14	76.82	82.05	80.78	21.49	101.57	30.63	145.11	70.40 to 94.56	207,187	167,364
07/01/05 TO 06/30/06	3	53.28	53.82	56.67	8.03	94.96	47.67	60.50	N/A	489,013	277,141
07/01/06 TO 06/30/07	3	71.94	73.96	71.69	9.32	103.17	64.91	85.03	N/A	164,000	117,568
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	7	92.55	84.87	81.73	25.27	103.85	30.63	145.11	30.63 to 145.11	155,615	127,182
01/01/06 TO 12/31/06	3	53.28	53.82	56.67	8.03	94.96	47.67	60.50	N/A	489,013	277,141
<u>ALL</u>											
	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1471	1	64.91	64.91	64.91			64.91	64.91	N/A	215,000	139,555
1473	1	70.40	70.40	70.40			70.40	70.40	N/A	93,150	65,575
1475	1	88.11	88.11	88.11			88.11	88.11	N/A	460,606	405,845
1477	5	72.28	72.49	66.15	7.11	109.59	60.50	85.03	N/A	344,135	227,634
1579	2	86.82	86.82	83.96	7.07	103.41	80.69	92.96	N/A	323,792	271,870
1751	1	67.90	67.90	67.90			67.90	67.90	N/A	515,975	350,340
1755	3	94.56	110.74	110.37	18.53	100.34	92.55	145.11	N/A	91,793	101,311
1859	1	47.67	47.67	47.67			47.67	47.67	N/A	407,000	194,030
1863	1	30.63	30.63	30.63			30.63	30.63	N/A	32,000	9,800
1865	4	72.44	73.52	76.43	15.06	96.20	53.28	95.92	N/A	123,072	94,060
<u>ALL</u>											
	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	20	MEDIAN:	73	COV:	30.29	95% Median C.I.:	67.90 to 88.11	(! : Derived)
(AgLand) TOTAL Sales Price:	4,927,663	WGT. MEAN:	73	STD:	23.20	95% Wgt. Mean C.I.:	63.73 to 81.43	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,859,663	MEAN:	77	AVG.ABS.DEV:	15.48	95% Mean C.I.:	65.74 to 87.46	
(AgLand) TOTAL Assessed Value:	3,527,230							
AVG. Adj. Sales Price:	242,983	COD:	21.32	MAX Sales Ratio:	145.11			
AVG. Assessed Value:	176,361	PRD:	105.54	MIN Sales Ratio:	30.63			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	16	72.60	77.37	72.15	22.89	107.24	30.63	145.11	64.91 to 92.55	272,960	196,936
2	4	72.44	73.52	76.43	15.06	96.20	53.28	95.92	N/A	123,072	94,060
____ALL____											
	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361
____ALL____											
	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	14	72.60	80.02	80.04	24.00	99.98	30.63	145.11	67.90 to 94.56	179,419	143,600
GRASS-N/A	4	72.80	72.78	67.79	13.84	107.37	60.50	85.03	N/A	450,446	305,348
IRRGTD	1	72.95	72.95	72.95			72.95	72.95	N/A	139,000	101,405
IRRGTD-N/A	1	47.67	47.67	47.67			47.67	47.67	N/A	407,000	194,030
____ALL____											
	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	17	72.91	79.21	75.45	22.29	104.99	30.63	145.11	67.90 to 92.96	241,097	181,896
GRASS-N/A	1	64.91	64.91	64.91			64.91	64.91	N/A	215,000	139,555
IRRGTD	1	72.95	72.95	72.95			72.95	72.95	N/A	139,000	101,405
IRRGTD-N/A	1	47.67	47.67	47.67			47.67	47.67	N/A	407,000	194,030
____ALL____											
	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	18	72.60	78.41	74.92	21.75	104.66	30.63	145.11	67.90 to 92.55	239,647	179,544
IRRGTD	2	60.31	60.31	54.11	20.96	111.46	47.67	72.95	N/A	273,000	147,717
____ALL____											
	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	20	MEDIAN:	73	COV:	30.29	95% Median C.I.:	67.90 to 88.11	(! : Derived)
(AgLand) TOTAL Sales Price:	4,927,663	WGT. MEAN:	73	STD:	23.20	95% Wgt. Mean C.I.:	63.73 to 81.43	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,859,663	MEAN:	77	AVG.ABS.DEV:	15.48	95% Mean C.I.:	65.74 to 87.46	
(AgLand) TOTAL Assessed Value:	3,527,230							
AVG. Adj. Sales Price:	242,983	COD:	21.32	MAX Sales Ratio:	145.11			
AVG. Assessed Value:	176,361	PRD:	105.54	MIN Sales Ratio:	30.63			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
36-0100	16	72.44	78.38	74.76	23.43	104.85	30.63	145.11	64.91 to 92.96	252,929	189,077
45-0137	3	72.91	76.74	75.89	5.83	101.12	72.28	85.03	N/A	135,261	102,651
88-0005	1	47.67	47.67	47.67			47.67	47.67	N/A	407,000	194,030
92-0045											
NonValid School											
ALL	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	1	30.63	30.63	30.63			30.63	30.63	N/A	32,000	9,800
50.01 TO 100.00	2	63.12	63.12	67.45	15.58	93.58	53.28	72.95	N/A	96,520	65,100
180.01 TO 330.00	6	78.66	85.84	71.96	28.47	119.29	47.67	145.11	47.67 to 145.11	150,755	108,489
330.01 TO 650.00	6	82.73	81.86	79.56	14.44	102.90	64.91	95.92	64.91 to 95.92	160,638	127,797
650.01 +	5	71.74	73.79	71.20	11.26	103.64	60.50	88.11	N/A	553,251	393,902
ALL	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	2	41.96	41.96	44.86	26.99	93.53	30.63	53.28	N/A	43,020	19,297
60000 TO 99999	4	93.56	100.66	100.27	20.50	100.39	70.40	145.11	N/A	92,132	92,377
100000 TO 149999	4	78.99	81.55	81.38	11.31	100.20	72.28	95.92	N/A	122,948	100,060
150000 TO 249999	4	72.43	75.68	75.04	10.02	100.85	64.91	92.96	N/A	185,010	138,836
250000 TO 499999	4	76.22	72.05	72.95	16.20	98.77	47.67	88.11	N/A	412,820	301,150
500000 +	2	64.20	64.20	63.01	5.76	101.89	60.50	67.90	N/A	760,987	479,470
ALL	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	20	MEDIAN:	73	COV:	30.29	95% Median C.I.:	67.90 to 88.11	(! : Derived)
(AgLand) TOTAL Sales Price:	4,927,663	WGT. MEAN:	73	STD:	23.20	95% Wgt. Mean C.I.:	63.73 to 81.43	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,859,663	MEAN:	77	AVG.ABS.DEV:	15.48	95% Mean C.I.:	65.74 to 87.46	
(AgLand) TOTAL Assessed Value:	3,527,230							
AVG. Adj. Sales Price:	242,983	COD:	21.32	MAX Sales Ratio:	145.11			
AVG. Assessed Value:	176,361	PRD:	105.54	MIN Sales Ratio:	30.63			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	30.63	30.63	30.63			30.63	30.63	N/A	32,000	9,800	
Total \$ _____												
1 TO 9999	1	30.63	30.63	30.63			30.63	30.63	N/A	32,000	9,800	
10000 TO 29999	1	53.28	53.28	53.28			53.28	53.28	N/A	54,040	28,795	
60000 TO 99999	5	85.03	82.96	82.45	10.45	100.63	70.40	94.56	N/A	100,631	82,968	
100000 TO 149999	6	72.93	87.29	81.09	23.82	107.64	64.91	145.11	64.91 to 145.11	154,068	124,937	
150000 TO 249999	3	71.74	70.79	64.85	21.04	109.17	47.67	92.96	N/A	296,231	192,091	
250000 TO 499999	3	80.69	78.90	78.50	8.35	100.51	67.90	88.11	N/A	483,788	379,765	
500000 +	1	60.50	60.50	60.50			60.50	60.50	N/A	1,006,000	608,600	
ALL	20	72.60	76.60	72.58	21.32	105.54	30.63	145.11	67.90 to 88.11	242,983	176,361	

**2008 Correlation Section
for Garfield County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: As the tables and narratives below will show, two of the three measures of central tendency are within the acceptable range, while the mean is slightly above the upper limit of acceptable range. The hypothetical removal of one outlier sale brings the mean within range. The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the agricultural class of property. Although either the overall median or the weighted mean could be used to represent the level of value for the agricultural property class, for purposes of direct equalization, the median will be utilized for this function. Regarding quality of assessment for the agricultural class, both qualitative statistical measures are above their respective acceptable range. The hypothetical removal of one outlier sale would bring both qualitative statistics within range.

**2008 Correlation Section
for Garfield County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	45	20	44.44
2007	50	23	46
2006	49	29	59.18
2005	32	18	56.25
2004	27	15	55.56
2003	21	11	52.38
2002	31	20	64.52
2001	33	20	60.61

AGRICULTURAL UNIMPROVED: A brief review of the utilization grid prepared indicates the percentage of sales used has slightly decreased from the previous year. Further review of the non-qualified sales reveals nothing that would indicate excessive trimming.

**2008 Correlation Section
for Garfield County**

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

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

Adjusting for Selective Reappraisal

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

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for Garfield County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	72.33	2.67	74.26	72.60
2007	74.22	11.1	82.46	72.86
2006	71.41	6.78	76.25	76.34
2005	74.34	8.98	81.02	78.26
2004	71.57	3.49	74.07	76.68
2003	83	-4.8	79.02	78
2002	75	4.56	78.42	78
2001	69	11.25	76.76	78

AGRICULTURAL UNIMPROVED: The relationship between the Trended Preliminary Ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2008 Correlation Section
for Garfield County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Garfield County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
14.96	2008	2.67
20.04	2007	11.1
12.1	2006	6.78
8.92	2005	8.98
11.65	2004	3.49
-4.3	2003	-4.8
7.99	2002	4.56
7.4	2001	11.25

AGRICULTURAL UNIMPROVED: The percent change in total assessed value in the sales file compared to the percent change in assessed value (excl. growth) is significantly different. However, in calculating the percentage change in the sales file only the sales in the most recent year of the study period are used. The three sales that were used in this calculation make up 10% of the total value of the qualified sales, thus the assessment actions had more of an effect on the sales file base than the assessed base for this calculation.

2008 Correlation Section for Garfield County

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

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

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

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

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

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

**2008 Correlation Section
for Garfield County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	72.60	72.58	76.60

AGRICULTURAL UNIMPROVED: The median and weighted mean measures of central tendency are within the acceptable range, while the mean is slightly above the range. With the hypothetical removal of the maximum sales ratio the mean measure falls into the acceptable range.

**2008 Correlation Section
for Garfield County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	21.32	105.54
Difference	1.32	2.54

AGRICULTURAL UNIMPROVED: Both the coefficient of dispersion and the price related differential are slightly above the acceptable ranges; however with the hypothetical removal of the maximum sales ratio both these measures fall into the acceptable ranges.

**2008 Correlation Section
for Garfield County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	20	20	0
Median	72.33	72.60	0.27
Wgt. Mean	68.13	72.58	4.45
Mean	70.14	76.60	6.46
COD	18.26	21.32	3.06
PRD	102.95	105.54	2.59
Min Sales Ratio	30.63	30.63	0
Max Sales Ratio	99.95	145.11	45.16

AGRICULTURAL UNIMPROVED: The above table is reflective of the valuation changes to the unimproved agricultural property class for 2008.

County 36 - Garfield

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 2,548	Value 161,996,830	Total Growth 1,724,160 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	38	136,575	3	99,860	15	320,740	56	557,175	
2. Res Improv Land	529	3,420,315	25	747,605	120	2,963,860	674	7,131,780	
3. Res Improvements	534	16,304,030	25	1,420,205	160	7,894,525	719	25,618,760	
4. Res Total	572	19,860,920	28	2,267,670	175	11,179,125	775	33,307,715	1,229,785
% of Total	73.80	59.62	3.61	6.80	22.58	33.56	30.41	20.56	71.32
5. Rec UnImp Land	0	0	0	0	263	503,265	263	503,265	
6. Rec Improv Land	0	0	0	0	10	97,175	10	97,175	
7. Rec Improvements	0	0	0	0	37	633,270	37	633,270	
8. Rec Total	0	0	0	0	300	1,233,710	300	1,233,710	265,185
% of Total	0.00	0.00	0.00	0.00	***	***	11.77	0.76	15.38
Res+Rec Total	572	19,860,920	28	2,267,670	475	12,412,835	1,075	34,541,425	1,494,970
% of Total	53.20	57.49	2.60	6.56	44.18	35.93	42.18	21.32	86.70

County 36 - Garfield

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 2,548	Value 161,996,830	Total Growth 1,724,160 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	8	55,355	12	116,835	1	12,460	21	184,650	
10. Comm Improv Land	91	680,450	2	17,925	16	294,190	109	992,565	
11. Comm Improvements	92	3,982,985	5	58,055	16	787,520	113	4,828,560	
12. Comm Total	100	4,718,790	17	192,815	17	1,094,170	134	6,005,775	49,845
% of Total	74.62	78.57	12.68	3.21	12.68	18.21	5.25	3.70	2.89
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	6	64,860	1	18,050	1	36,500	8	119,410	
15. Ind Improvements	6	241,035	1	182,290	1	249,265	8	672,590	
16. Ind Total	6	305,895	1	200,340	1	285,765	8	792,000	29,225
% of Total	75.00	38.62	12.50	25.29	12.50	36.08	0.31	0.48	1.69
Comm+Ind Total	106	5,024,685	18	393,155	18	1,379,935	142	6,797,775	79,070
% of Total	74.64	73.91	12.67	5.78	12.67	20.29	5.57	4.19	4.58
17. Taxable Total	678	24,885,605	46	2,660,825	493	13,792,770	1,217	41,339,200	1,574,040
% of Total	55.71	60.19	3.77	5.48	40.50	30.02	47.76	25.51	91.29

County 36 - Garfield

2008 County Abstract of Assessment for Real Property, Form 45

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

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	0	0
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	0	0	0	0		
24. Mineral Interest-Non-Producing	0	0	0	0		
25. Mineral Interest Total	0	0	0	0		

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	73	16	134	223

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	69,015	29	1,305,775	952	71,950,920	984	73,325,710
28. Ag-Improved Land	2	73,210	15	1,462,345	309	32,804,730	326	34,340,285
29. Ag-Improvements	2	37,805	15	666,755	330	12,287,075	347	12,991,635
30. Ag-Total Taxable							1,331	120,657,630

County 36 - Garfield

2008 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	1	1.000	9,500	9	9.000	97,500	
33. HomeSite Improvements	1		33,625	9		428,165	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	2	5.000	14,200	15	78.800	159,420	
37. FarmSite Improv	2		4,180	15		238,590	
38. FarmSite Total							
39. Road & Ditches		0.500			48.740		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	1	1.000	9,500	1	1.000	9,500	
32. HomeSite Improv Land	212	233.550	1,882,000	222	243.550	1,989,000	
33. HomeSite Improvements	207		8,684,310	217		9,146,100	150,120
34. HomeSite Total				218	244.550	11,144,600	
35. FarmSite UnImp Land	14	93.060	67,710	14	93.060	67,710	
36. FarmSite Impr Land	268	1,046.690	1,825,440	285	1,130.490	1,999,060	
37. FarmSite Improv	317		3,602,765	334		3,845,535	0
38. FarmSite Total				348	1,223.550	5,912,305	
39. Road & Ditches		1,785.000			1,834.240		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				566	3,302.340	17,056,905	150,120

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	581.720	610,810	1,197.290	1,257,155	1,779.010	1,867,965
47. 2A1	0.000	0	0.000	0	95.100	95,100	95.100	95,100
48. 2A	0.000	0	199.900	189,905	3,520.350	3,344,340	3,720.250	3,534,245
49. 3A1	0.000	0	0.000	0	716.340	644,705	716.340	644,705
50. 3A	0.000	0	121.400	91,655	2,526.580	1,907,580	2,647.980	1,999,235
51. 4A1	0.000	0	47.750	16,475	5,129.590	1,769,725	5,177.340	1,786,200
52. 4A	0.000	0	3.910	1,275	1,589.440	516,585	1,593.350	517,860
53. Total	0.000	0	954.680	910,120	14,774.690	9,535,190	15,729.370	10,445,310
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	27.100	12,195	196.800	88,560	223.900	100,755
56. 2D1	0.000	0	0.000	0	30.700	13,050	30.700	13,050
57. 2D	0.000	0	73.600	29,440	3,592.950	1,437,175	3,666.550	1,466,615
58. 3D1	0.000	0	0.000	0	1,050.530	367,685	1,050.530	367,685
59. 3D	0.000	0	52.150	15,645	337.100	101,130	389.250	116,775
60. 4D1	0.000	0	22.400	5,600	1,639.780	409,950	1,662.180	415,550
61. 4D	0.000	0	8.990	1,800	522.230	104,445	531.220	106,245
62. Total	0.000	0	184.240	64,680	7,370.090	2,521,995	7,554.330	2,586,675
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	12.680	5,835	357.480	164,455	370.160	170,290
65. 2G1	0.000	0	0.000	0	86.600	38,970	86.600	38,970
66. 2G	0.000	0	52.660	22,910	6,216.610	2,705,725	6,269.270	2,728,635
67. 3G1	0.000	0	0.000	0	1,858.420	753,065	1,858.420	753,065
68. 3G	0.000	0	176.740	61,860	9,421.230	3,311,210	9,597.970	3,373,070
69. 4G1	0.000	0	308.560	97,045	68,348.450	20,644,945	68,657.010	20,741,990
70. 4G	0.000	0	81.510	19,965	207,085.110	50,783,440	207,166.620	50,803,405
71. Total	0.000	0	632.150	207,615	293,373.900	78,401,810	294,006.050	78,609,425
72. Waste	0.000	0	40.980	3,280	18,554.630	1,485,025	18,595.610	1,488,305
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		58.780		58.780	
75. Total	0.000	0	1,812.050	1,185,695	334,073.310	91,944,020	335,885.360	93,129,715

County 36 - Garfield

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	105.370	110,640	839.010	880,960	2,395.690	2,515,480	3,340.070	3,507,080
47. 2A1	0.000	0	0.000	0	11.950	12,370	11.950	12,370
48. 2A	4.000	4,060	261.280	265,210	276.980	281,140	542.260	550,410
49. 3A1	0.000	0	5.700	5,500	34.800	33,585	40.500	39,085
50. 3A	0.000	0	13.900	10,635	7.800	5,965	21.700	16,600
51. 4A1	0.000	0	97.490	34,120	161.350	56,475	258.840	90,595
52. 4A	0.000	0	58.740	18,800	150.600	48,195	209.340	66,995
53. Total	109.370	114,700	1,276.120	1,215,225	3,039.170	2,953,210	4,424.660	4,283,135
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	1.110	600	13.000	7,020	356.030	192,255	370.140	199,875
56. 2D1	0.000	0	0.000	0	21.700	10,850	21.700	10,850
57. 2D	4.000	1,840	4.900	2,255	141.400	65,045	150.300	69,140
58. 3D1	0.000	0	0.000	0	16.570	6,795	16.570	6,795
59. 3D	0.000	0	0.000	0	1.100	350	1.100	350
60. 4D1	0.000	0	4.900	1,545	304.270	95,850	309.170	97,395
61. 4D	0.000	0	1.000	240	345.300	82,865	346.300	83,105
62. Total	5.110	2,440	23.800	11,060	1,186.370	454,010	1,215.280	467,510
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	1.270	635	42.130	21,065	262.570	131,285	305.970	152,985
65. 2G1	0.000	0	5.950	2,735	208.260	95,800	214.210	98,535
66. 2G	1.000	440	22.240	9,785	211.800	93,185	235.040	103,410
67. 3G1	0.000	0	0.000	0	75.380	30,905	75.380	30,905
68. 3G	0.000	0	17.740	6,385	10.580	3,805	28.320	10,190
69. 4G1	0.000	0	48.760	16,575	1,373.610	467,525	1,422.370	484,100
70. 4G	0.000	0	113.320	40,795	13,306.550	4,790,450	13,419.870	4,831,245
71. Total	2.270	1,075	250.140	97,340	15,448.750	5,612,955	15,701.160	5,711,370
72. Waste	3.870	310	23.510	1,880	85.040	6,805	112.420	8,995
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		1.610		0.000		1.610	
75. Total	120.620	118,525	1,573.570	1,325,505	19,759.330	9,026,980	21,453.520	10,471,010

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	109.370	114,700	2,230.800	2,125,345	17,813.860	12,488,400	20,154.030	14,728,445
77.Dry Land	5.110	2,440	208.040	75,740	8,556.460	2,976,005	8,769.610	3,054,185
78.Grass	2.270	1,075	882.290	304,955	308,822.650	84,014,765	309,707.210	84,320,795
79.Waste	3.870	310	64.490	5,160	18,639.670	1,491,830	18,708.030	1,497,300
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	1.610	0	58.780	0	60.390	0
82.Total	120.620	118,525	3,385.620	2,511,200	353,832.640	100,971,000	357,338.880	103,600,725

2008 Agricultural Land Detail

County 36 - Garfield

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,779.010	11.31%	1,867,965	17.88%	1,050.002
2A1	95.100	0.60%	95,100	0.91%	1,000.000
2A	3,720.250	23.65%	3,534,245	33.84%	950.002
3A1	716.340	4.55%	644,705	6.17%	899.998
3A	2,647.980	16.83%	1,999,235	19.14%	755.003
4A1	5,177.340	32.92%	1,786,200	17.10%	345.003
4A	1,593.350	10.13%	517,860	4.96%	325.013
Irrigated Total	15,729.370	100.00%	10,445,310	100.00%	664.064

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	223.900	2.96%	100,755	3.90%	450.000
2D1	30.700	0.41%	13,050	0.50%	425.081
2D	3,666.550	48.54%	1,466,615	56.70%	399.998
3D1	1,050.530	13.91%	367,685	14.21%	349.999
3D	389.250	5.15%	116,775	4.51%	300.000
4D1	1,662.180	22.00%	415,550	16.07%	250.003
4D	531.220	7.03%	106,245	4.11%	200.001
Dry Total	7,554.330	100.00%	2,586,675	100.00%	342.409

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	370.160	0.13%	170,290	0.22%	460.044
2G1	86.600	0.03%	38,970	0.05%	450.000
2G	6,269.270	2.13%	2,728,635	3.47%	435.239
3G1	1,858.420	0.63%	753,065	0.96%	405.217
3G	9,597.970	3.26%	3,373,070	4.29%	351.435
4G1	68,657.010	23.35%	20,741,990	26.39%	302.110
4G	207,166.620	70.46%	50,803,405	64.63%	245.229
Grass Total	294,006.050	100.00%	78,609,425	100.00%	267.373

Irrigated Total	15,729.370	4.68%	10,445,310	11.22%	664.064
Dry Total	7,554.330	2.25%	2,586,675	2.78%	342.409
Grass Total	294,006.050	87.53%	78,609,425	84.41%	267.373
Waste	18,595.610	5.54%	1,488,305	1.60%	80.035
Other	0.000	0.00%	0	0.00%	0.000
Exempt	58.780	0.02%			
Market Area Total	335,885.360	100.00%	93,129,715	100.00%	277.266

As Related to the County as a Whole

Irrigated Total	15,729.370	78.05%	10,445,310	70.92%	
Dry Total	7,554.330	86.14%	2,586,675	84.69%	
Grass Total	294,006.050	94.93%	78,609,425	93.23%	
Waste	18,595.610	99.40%	1,488,305	99.40%	
Other	0.000	0.00%	0	0.00%	
Exempt	58.780	97.33%			
Market Area Total	335,885.360	94.00%	93,129,715	89.89%	

2008 Agricultural Land Detail

County 36 - Garfield

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	3,340.070	75.49%	3,507,080	81.88%	1,050.001
2A1	11.950	0.27%	12,370	0.29%	1,035.146
2A	542.260	12.26%	550,410	12.85%	1,015.029
3A1	40.500	0.92%	39,085	0.91%	965.061
3A	21.700	0.49%	16,600	0.39%	764.976
4A1	258.840	5.85%	90,595	2.12%	350.003
4A	209.340	4.73%	66,995	1.56%	320.029
Irrigated Total	4,424.660	100.00%	4,283,135	100.00%	968.014

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	370.140	30.46%	199,875	42.75%	539.998
2D1	21.700	1.79%	10,850	2.32%	500.000
2D	150.300	12.37%	69,140	14.79%	460.013
3D1	16.570	1.36%	6,795	1.45%	410.078
3D	1.100	0.09%	350	0.07%	318.181
4D1	309.170	25.44%	97,395	20.83%	315.020
4D	346.300	28.50%	83,105	17.78%	239.979
Dry Total	1,215.280	100.00%	467,510	100.00%	384.693

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	305.970	1.95%	152,985	2.68%	500.000
2G1	214.210	1.36%	98,535	1.73%	459.992
2G	235.040	1.50%	103,410	1.81%	439.967
3G1	75.380	0.48%	30,905	0.54%	409.989
3G	28.320	0.18%	10,190	0.18%	359.816
4G1	1,422.370	9.06%	484,100	8.48%	340.347
4G	13,419.870	85.47%	4,831,245	84.59%	360.006
Grass Total	15,701.160	100.00%	5,711,370	100.00%	363.754

Irrigated Total	4,424.660	20.62%	4,283,135	40.90%	968.014
Dry Total	1,215.280	5.66%	467,510	4.46%	384.693
Grass Total	15,701.160	73.19%	5,711,370	54.54%	363.754
Waste	112.420	0.52%	8,995	0.09%	80.012
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1.610	0.01%			
Market Area Total	21,453.520	100.00%	10,471,010	100.00%	488.078

As Related to the County as a Whole

Irrigated Total	4,424.660	21.95%	4,283,135	29.08%	
Dry Total	1,215.280	13.86%	467,510	15.31%	
Grass Total	15,701.160	5.07%	5,711,370	6.77%	
Waste	112.420	0.60%	8,995	0.60%	
Other	0.000	0.00%	0	0.00%	
Exempt	1.610	2.67%			
Market Area Total	21,453.520	6.00%	10,471,010	10.11%	

2008 Agricultural Land Detail

County 36 - Garfield

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	109.370	114,700	2,230.800	2,125,345	17,813.860	12,488,400
Dry	5.110	2,440	208.040	75,740	8,556.460	2,976,005
Grass	2.270	1,075	882.290	304,955	308,822.650	84,014,765
Waste	3.870	310	64.490	5,160	18,639.670	1,491,830
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	1.610	0	58.780	0
Total	120.620	118,525	3,385.620	2,511,200	353,832.640	100,971,000

AgLand	Total		Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
	Acres	Value					
Irrigated	20,154.030	14,728,445	20,154.030	5.64%	14,728,445	14.22%	730.794
Dry	8,769.610	3,054,185	8,769.610	2.45%	3,054,185	2.95%	348.269
Grass	309,707.210	84,320,795	309,707.210	86.67%	84,320,795	81.39%	272.259
Waste	18,708.030	1,497,300	18,708.030	5.24%	1,497,300	1.45%	80.035
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	60.390	0	60.390	0.02%	0	0.00%	0.000
Total	357,338.880	103,600,725	357,338.880	100.00%	103,600,725	100.00%	289.922

* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the
2007 Certificate of Taxes Levied (CTL)**

36 Garfield

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	31,449,790	33,307,715	1,857,925	5.91	1,229,785	2
2. Recreational	918,400	1,233,710	315,310	34.33	265,185	5.46
3. Ag-Homesite Land, Ag-Res Dwellings	12,022,580	11,144,600	-877,980	-7.3	*-----	-7.3
4. Total Residential (sum lines 1-3)	44,390,770	45,686,025	1,295,255	2.92	1,494,970	-0.45
5. Commercial	5,881,670	6,005,775	124,105	2.11	49,845	1.26
6. Industrial	780,220	792,000	11,780	1.51	29,225	-2.24
7. Ag-Farmsite Land, Outbuildings	5,941,880	5,912,305	-29,575	-0.5	150,120	-3.02
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	12,603,770	12,710,080	106,310	0.84	79,070	0.22
10. Total Non-Agland Real Property	56,994,540	58,396,105	1,401,565	2.46	1,724,160	-0.57
11. Irrigated	13,827,440	14,728,445	901,005	6.52		
12. Dryland	3,259,675	3,054,185	-205,490	-6.3		
13. Grassland	82,320,710	84,320,795	2,000,085	2.43		
14. Wasteland	1,497,795	1,497,300	-495	-0.03		
15. Other Agland	0	0	0			
16. Total Agricultural Land	100,905,620	103,600,725	2,695,105	2.67		
17. Total Value of All Real Property (Locally Assessed)	157,900,160	161,996,830	4,096,670	2.59	1,724,160	1.5

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

2007 Plan of Assessment for Garfield County
Assessment Years 2008 2009, and 2010
Date: JUNE 15, 2007

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 80% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Garfield County:

Per the 2007 County Abstract, Garfield County consists of 2,542 parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	777	30.57%	19.99%
Commercial	124	4.88%	3.73%
Industrial	8	.31%	.49%
Recreational	300	11.80%	.80%
Agricultural	1,333	52.44%	74.99%
Special Value	NA	NA%	NA%

Agricultural land - taxable acres: 357,404.17.

Other pertinent facts: 75% of the taxable base value in the county is agricultural and of that 87% consists primarily of grassland property.

New Property: For assessment year 2007, an estimated 57 building permits (County and city) were filed for new property construction/additions in the county. Mobile home titles, well registrations and irrigation certifications totaled an addition 54 information statements. Total permits and statements for assessment year 2007 were 111.

For more information see 2007 Reports & Opinions, Abstract and Assessor Survey.

Current Resources:

- A. Staff: Assessment Manager, Assistant Appraiser, Shared Appraiser and Assistant Manager.
- B. Cadastral Maps 1969/soil maps, land use maps, aerial photos.
- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.
- D. Software for CAMA, Assessment Administration, Garfield does not have GIS.
- E. Web based – property record information access –July 2006.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews all sales measuring all improvements and visiting with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and

from personal knowledge of changes to the property are entered in the computer for later review.

- B. Data Collection - The appraisal staff reviews all sales prior to the assessment staff processing them through the computer. Improved parcels are checked for accuracy of measurements and proper data of what was actually there at the time of sale, land use etc. New photos are taken to be entered into the cama system. Corrections are listed on the field review sheet and corrected in the computer system prior to the sales being processed so that information is accurate as to what actually sold. Any other information that will be helpful in the sales analysis is noted. Market and income information is gathered as possible. Gathering rental amounts on residential properties or commercial buildings is helpful if available. Some are reluctant to share rental income information.
- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis so as to stay informed as to what the markets are doing. This information is reviewed several times throughout the year. The Liaison is always helpful in running extra stats if requested but generally we run this through the cama system. We often query to look for particular information that may be affecting the sales prices paid.
- D. Approaches to Value
 - 1) Market Approach; sales comparisons, - Similar properties are studied to determine if and what actions will be necessary for adjustments for the upcoming year.
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study, - We currently are using the 2002 Marshall & Swift costing for all classes of property except commercial. Commercial properties are priced with Marshall & Swift 1988 costing and trended for 1998 with new depreciation being applied from the market. We are using a new depreciation study for residential properties.
 - 3) Income Approach; income and expense data collection/analysis from the market, - Gather income information as available for commercial properties. Rental income will be requested to further study the residential properties.
 - 4) Land valuation studies, establish market areas, special value for agricultural land – We currently use a formula to calculate the amount paid for each subclass of property within the ag land class. Each sale is then transferred to an ag land worksheet in the excel program for each market area. These are then reviewed to see if they are comparable throughout the market area or if the market area boundaries need adjustments. Average price paid per acre for each class is then determined based on the price paid and the proper percentage applied for each subclass of the property. To reach our assessed value we then adjust to the 74%-80% level, striving to stay to the top end or 77% or above. Taken into consideration is the number of acres sold within the market area for each subclass of property. At this time we have not noticed any difference in the price paid per acre to be classed as special value as all that has sold is being used for agricultural purposes.
- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to valuation with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions. – Sales assessment ratios are reviewed after final values are applied to the sales within all classes and subclasses of

properties then applied to the entire population of properties within the subclasses and classes with the county.

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

Level of Value, Quality, and Uniformity for assessment year 2007:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	98	22.98	115.07
Commercial	N/A	N/A	N/A
Agricultural Land	73	17.85	101.42
Special Value Agland	NA	NA	NA

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2007 Reports & Opinions.

Assessment Projects to be Completed and Actions Planned to improve Quality and Uniformity for Assessment Year 2008:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review all sales and adjust as necessary. Annual pickup work.

Commercial (and/or subclasses): Update to the current study period for the coming year. Review all sales and adjust as necessary. Annual pickup work as required.

Agricultural Land (and/or subclasses): Update sales to the current study period. Review all sales and adjust market areas and values if necessary. Annual pickup work.

Special Value – Agland: Review to see if there is a need for special value.

Assessment Actions Planned for Assessment Year 2009:

Residential (and/or subclasses): Update sales to the current study period. Review all sales and adjust values as necessary. Annual pickup work

Commercial (and/or subclasses): Update to the current study period. Review all sales and adjust values as necessary. Annual pickup work.

Agricultural Land (and/or subclasses): Update sales to the current study period. Review all sales and adjust market areas and values if necessary. Annual pickup work.

Special Value – Agland: Review to see if there is a need for special value.

Assessment Actions Planned for Assessment Year 2010:

Residential (and/or subclasses): Update sales to the current study period. Review all sales and adjust values as necessary. Annual pickup work.

Commercial (and/or subclasses): Update to the current study period. Review all sales and adjust values if necessary. Annual pickup work.

Agricultural Land (and/or subclasses): Update sales to the current study period. Review all sales and adjust market areas and values as necessary. Annual pickup work.

Special Value – Agland: Review to see if there is a need for special value.

Other functions performed by the assessor's office, but not limited to:

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 372 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 127 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections – prepare tax list correction documents for county board approval.
11. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
12. TERC Appeals – appraiser prepares information and attend taxpayer appeal hearings before TERC, defend valuation.
13. TERC Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the TERC.
14. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the assessor certification requires 60 hours of approved continuing education every four years. Retention of the appraiser registration requires 28 hours of continuing education every two years.

Conclusion:

Setting forth and following a comprehensive plan of assessment which includes solutions for better quality and uniformity within the county will create a better valuation product.

Respectfully submitted:

Assessment: CAROLYN SEKUTERA
ASSESSMENT MANAGER
GARFIELD COUNTY

Appraiser: SHARON BOUCHER
APPRAISER
GARFIELD COUNTY

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

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

2008 Assessment Survey for Garfield County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	2 – Appraiser assistant and Assessment Administrative Assistant
4.	Other part-time employees
	0
5.	Number of shared employees
	2 - The Appraiser and the Assessment Administrative Manager are shared between Garfield, Greeley and Sherman counties.
6.	Assessor's requested budget for current fiscal year
	\$161,831.51
7.	Part of the budget that is dedicated to the computer system
	\$3,558.58
8.	Adopted budget, or granted budget if different from above
	\$161,831.51
9.	Amount of the total budget set aside for appraisal work
	\$87,626.15
10.	Amount of the total budget set aside for education/workshops
	\$0
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$0
12.	Other miscellaneous funds
	\$0
13.	Total budget
	\$161,831.51
a.	Was any of last year's budget not used:
	No

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan

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

C. Zoning Information

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

D. Contracted Services

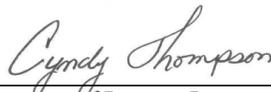
1.	Appraisal Services
	None
2.	Other services
	None

Certification

This is to certify that the 2008 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Garfield County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5685.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts