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2013 Commission Summary for Garden County

Residential Real Property - Current

Number of Sales	53	Median	94.41
Total Sales Price	\$2,592,983	Mean	99.43
Total Adj. Sales Price	\$2,591,983	Wgt. Mean	94.72
Total Assessed Value	\$2,455,033	Average Assessed Value of the Base	\$38,494
Avg. Adj. Sales Price	\$48,905	Avg. Assessed Value	\$46,321

Confidence Interval - Current

95% Median C.I	91.13 to 99.89
95% Wgt. Mean C.I	91.59 to 97.85
95% Mean C.I	94.25 to 104.61
% of Value of the Class of all Real Property Value in the	10.23
% of Records Sold in the Study Period	5.29
% of Value Sold in the Study Period	6.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	39	98	97.56
2011	35	99	99
2010	57	98	98
2009	76	98	98

2013 Commission Summary for Garden County

Commercial Real Property - Current

Number of Sales	9	Median	98.74
Total Sales Price	\$198,000	Mean	101.87
Total Adj. Sales Price	\$198,000	Wgt. Mean	99.04
Total Assessed Value	\$196,109	Average Assessed Value of the Base	\$41,356
Avg. Adj. Sales Price	\$22,000	Avg. Assessed Value	\$21,790

Confidence Interval - Current

95% Median C.I	84.72 to 125.12
95% Wgt. Mean C.I	82.73 to 115.36
95% Mean C.I	80.50 to 123.24
% of Value of the Class of all Real Property Value in the County	1.83
% of Records Sold in the Study Period	5.39
% of Value Sold in the Study Period	2.84

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	11		99.80
2011	20	100	100
2010	20	99	99
2009	21	99	99

2013 Opinions of the Property Tax Administrator for Garden County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 5th day of April, 2013.



Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Garden County

Within the residential class of real property the sales and statistical information for the appropriate two-year study period (10-01-10 to 09-30-12) were reviewed. Also, questionnaires from buyers and other sources of information were reviewed, and if warranted the sales data would be updated.

There were a total of fifty-three qualified residential sales, the medians for Oshkosh, Lewellen, and Rural are within the required range; Lisco is out.

Other than pickup work there were no major changes within the residential class of real property. Lisco had too few sales to have reliability in the data or make significant changes.

In the summer of 2011 the re-inspection of residential properties within Oshkosh was started. All were externally reviewed and if possible the owners/occupants completed and signed questionnaires about the properties. All information has been entered into the CAMA and for 2013 the information was rolled into the administrative program. The information was then updated on the hard property record cards. Several changes (mostly minor) were made per the new information.

In 2012 Lewellen and Lisco properties were reviewed; currently in the process of entering new information into the CAMA. When this is completed the data will be rolled into the administrative program and the hard property record cards will be updated.

2013 Residential Assessment Survey for Garden County

1.	Valuation data collection done by:	
	Assessor and staff, and on a short-term basis two part-time listers as needed.	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Oshkosh is the main business hub for Garden County, here is located the hospital, nursing home, bank and school.
	2	Lewellen, the market is influenced primarily by the proximity to Lake McConaughy.
	3	Lisco, the market here is very stagnant; when a property does sell typically it will be purchased and used as lodging for the hunters.
	4	The rural is a different market for those individuals seeking the amenities of country living.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach will carry the most weight and the sales will be used in the development of the depreciation.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2005	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Effective age is determined from the market and then the tables provided by the CAMA vendor are utilized.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2008 for all residential	
8.	When was the last lot value study completed for each valuation grouping?	
	2010 for 2011 values	

9.	Describe the methodology used to determine the residential lot values?
	A market analysis of vacant lot sales and/or determining the residual value by subtracting the reproduction cost new less depreciation from the sale price. A square foot price has been developed for residential lots and a per acre breakdown has been established for larger parcels.

**35 Garden
RESIDENTIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 53
 Total Sales Price : 2,592,983
 Total Adj. Sales Price : 2,591,983
 Total Assessed Value : 2,455,033
 Avg. Adj. Sales Price : 48,905
 Avg. Assessed Value : 46,321

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 99
 COD : 13.44
 PRD : 104.97

COV : 19.36
 STD : 19.25
 Avg. Abs. Dev : 12.69
 MAX Sales Ratio : 165.13
 MIN Sales Ratio : 59.47

95% Median C.I. : 91.13 to 99.89
 95% Wgt. Mean C.I. : 91.59 to 97.85
 95% Mean C.I. : 94.25 to 104.61

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrrs</u>												
01-OCT-10 To 31-DEC-10	2	99.17	99.17	98.04	12.00	101.15	87.27	111.06	N/A	50,250	49,267	
01-JAN-11 To 31-MAR-11	7	97.96	98.81	95.85	06.34	103.09	85.33	107.78	85.33 to 107.78	48,143	46,145	
01-APR-11 To 30-JUN-11	6	95.44	99.03	96.42	07.90	102.71	87.54	116.90	87.54 to 116.90	38,592	37,210	
01-JUL-11 To 30-SEP-11	7	93.80	105.38	95.81	16.96	109.99	86.25	152.71	86.25 to 152.71	49,560	47,482	
01-OCT-11 To 31-DEC-11	6	94.44	105.62	95.54	13.41	110.55	91.01	165.13	91.01 to 165.13	68,833	65,761	
01-JAN-12 To 31-MAR-12	12	92.77	95.11	94.62	14.69	100.52	59.47	139.64	84.55 to 105.42	47,396	44,847	
01-APR-12 To 30-JUN-12	8	97.09	99.28	95.66	13.11	103.78	79.83	130.75	79.83 to 130.75	47,063	45,019	
01-JUL-12 To 30-SEP-12	5	84.37	95.73	84.94	21.55	112.70	71.41	142.70	N/A	43,552	36,994	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	22	96.19	100.99	96.18	10.77	105.00	85.33	152.71	91.03 to 106.58	46,181	44,417	
01-OCT-11 To 30-SEP-12	31	94.31	98.32	93.77	15.12	104.85	59.47	165.13	87.25 to 99.89	50,839	47,673	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	26	94.86	102.20	95.84	11.44	106.64	85.33	165.13	93.68 to 104.24	51,095	48,970	
<u>ALL</u>	53	94.41	99.43	94.72	13.44	104.97	59.47	165.13	91.13 to 99.89	48,905	46,321	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	27	94.15	96.80	94.61	11.57	102.31	59.47	152.71	87.54 to 99.89	51,235	48,471	
02	16	95.17	104.60	94.61	17.97	110.56	71.41	165.13	88.97 to 116.64	34,509	32,650	
03	2	113.06	113.06	125.04	15.66	90.42	95.36	130.75	N/A	15,500	19,382	
04	8	94.59	94.57	93.55	08.84	101.09	80.28	111.06	80.28 to 111.06	78,188	73,142	
<u>ALL</u>	53	94.41	99.43	94.72	13.44	104.97	59.47	165.13	91.13 to 99.89	48,905	46,321	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	53	94.41	99.43	94.72	13.44	104.97	59.47	165.13	91.13 to 99.89	48,905	46,321	
06												
07												
<u>ALL</u>	53	94.41	99.43	94.72	13.44	104.97	59.47	165.13	91.13 to 99.89	48,905	46,321	

**35 Garden
RESIDENTIAL**

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MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 99
 COD : 13.44
 PRD : 104.97

COV : 19.36
 STD : 19.25
 Avg. Abs. Dev : 12.69
 MAX Sales Ratio : 165.13
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 95% Wgt. Mean C.I. : 91.59 to 97.85
 95% Mean C.I. : 94.25 to 104.61

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	9	106.07	121.94	123.84	21.89	98.47	93.68	165.13	95.36 to 152.71	9,517	11,785	
Less Than 30,000	21	99.89	108.54	105.62	19.30	102.76	59.47	165.13	94.41 to 121.37	17,651	18,643	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	53	94.41	99.43	94.72	13.44	104.97	59.47	165.13	91.13 to 99.89	48,905	46,321	
Greater Than 14,999	44	94.14	94.82	93.72	10.20	101.17	59.47	130.75	88.97 to 96.75	56,962	53,386	
Greater Than 29,999	32	93.31	93.45	92.90	07.93	100.59	71.41	116.64	87.54 to 95.00	69,416	64,486	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	9	106.07	121.94	123.84	21.89	98.47	93.68	165.13	95.36 to 152.71	9,517	11,785	
15,000 TO 29,999	12	97.75	98.49	100.15	15.44	98.34	59.47	130.75	84.37 to 116.90	23,751	23,786	
30,000 TO 59,999	15	93.80	94.07	93.51	09.03	100.60	71.41	116.64	87.27 to 103.51	44,827	41,919	
60,000 TO 99,999	11	94.15	93.74	93.44	06.69	100.32	81.06	106.58	84.55 to 104.85	71,364	66,685	
100,000 TO 149,999	5	91.03	90.64	90.88	06.80	99.74	80.28	105.42	N/A	118,984	108,131	
150,000 TO 249,999	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	169,000	160,558	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	53	94.41	99.43	94.72	13.44	104.97	59.47	165.13	91.13 to 99.89	48,905	46,321	

2013 Correlation Section for Garden County

A. Residential Real Property

Garden County is primarily an agricultural county with a total countywide population of approximately 2060. The residential market in Garden County is influenced by Oshkosh (pop. 884) being the county seat and the main provider for most job opportunities and services in the area. The rural towns of Lewellen (pop. 224) and Lisco (unincorporated) are smaller with fewer services but may be affected by those seeking recreational opportunities along the North Platte River, and Lewellen will also be affected somewhat by its proximity to Lake McConaughy,

The statistical sampling of 53 residential sales will be considered an adequate and reliable sample for the measurement of the residential class of real property in Garden County. All non-qualified sales have been reviewed and the county has a sales verification process in place, there is confidence that all arm's length sales are being utilized. The three measures of central tendency will somewhat correlate. Of the qualitative measures only the price related differential slightly above the parameters recommended by International Association of Assessing Officers (IAAO) standards.

In 2011/2012 the six year physical inspection and review cycle was started again; residential properties in Oshkosh were reviewed, pictures taken and questionnaires completed and signed by the owner/occupants. For 2013 work will continue in Lewellen and Lisco. Spreadsheets have been prepared to use in determining what class/area to focus on each year and the assessment actions.

The Department of Revenue, Property Assessment Division has implemented a cyclical analysis of one-third of the counties within the state per year to systematically review assessment practices. Garden County was one of those selected for review in 2012 and it has been confirmed that the assessment actions are reliable and are being applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the residential class.

Based on the consideration of all available information, the level of value is determined to be 94% of market value for the residential class of real property.

**2013 Correlation Section
for Garden County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Garden County

C. Measures of Central Tendency

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 of 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 International Association of Assessing Officers (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. 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.

2013 Correlation Section for Garden County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Garden County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Commercial Assessment Actions for Garden County

Garden County's commercial sales and statistical information was reviewed for assessment year 2013. There were nine qualified sales in the three-year study period. These sales consisted of a variety of occupancy codes and low dollar sales. The median is within the required range.

With the exception of the pickup work no other changes were made to the commercial class of real property.

2013 Commercial Assessment Survey for Garden County

1.	Valuation data collection done by:										
	Assessor and staff.										
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Oshkosh is the main business hub for Garden County, here is located the hospital, nursing home, bank and school.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Lewellen, the market is influenced primarily by the proximity to Lake McConaughy.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lisco, the market here is very stagnant; when a property does sell typically it will be purchased and used as lodging for the hunters.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>The rural is a different market for those individuals seeking the amenities of country living.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Oshkosh is the main business hub for Garden County, here is located the hospital, nursing home, bank and school.	2	Lewellen, the market is influenced primarily by the proximity to Lake McConaughy.	3	Lisco, the market here is very stagnant; when a property does sell typically it will be purchased and used as lodging for the hunters.	4	The rural is a different market for those individuals seeking the amenities of country living.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
1	Oshkosh is the main business hub for Garden County, here is located the hospital, nursing home, bank and school.										
2	Lewellen, the market is influenced primarily by the proximity to Lake McConaughy.										
3	Lisco, the market here is very stagnant; when a property does sell typically it will be purchased and used as lodging for the hunters.										
4	The rural is a different market for those individuals seeking the amenities of country living.										
3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	The cost approach will carry the most weight and the sales will be used in the development of the depreciation. There is not sufficient data to put any reliance on the income approach.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	A contracted appraiser will be hired to assist in the proper valuation of a property considered to be a unique commercial property.										
4.	What is the costing year of the cost approach being used for each valuation grouping?										
	2005										
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?										
	Effective age is determined from the market and then the tables provided by the CAMA vendor are utilized.										
6.	Are individual depreciation tables developed for each valuation grouping?										
	Yes										
7.	When were the depreciation tables last updated for each valuation grouping?										
	2009										

8.	When was the last lot value study completed for each valuation grouping?
	2009
9.	Describe the methodology used to determine the commercial lot values.
	A market analysis of vacant lot sales and/or determining the residual value by subtracting the reproduction cost new from the sale price. A square foot price has been developed for commercial lots and a per acre breakdown has been established depending on the size of the larger parcels and the amenities.

35 Garden
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 9
Total Sales Price : 198,000
Total Adj. Sales Price : 198,000
Total Assessed Value : 196,109
Avg. Adj. Sales Price : 22,000
Avg. Assessed Value : 21,790

MEDIAN : 99
WGT. MEAN : 99
MEAN : 102
COD : 19.78
PRD : 102.86

COV : 27.29
STD : 27.80
Avg. Abs. Dev : 19.53
MAX Sales Ratio : 145.00
MIN Sales Ratio : 46.20

95% Median C.I. : 84.72 to 125.12
95% Wgt. Mean C.I. : 82.73 to 115.36
95% Mean C.I. : 80.50 to 123.24

Printed:3/25/2013 2:32:40PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	2	104.48	104.48	103.39	05.49	101.05	98.74	110.22	N/A	18,500	19,128
01-JUL-10 To 30-SEP-10	1	145.00	145.00	145.00	00.00	100.00	145.00	145.00	N/A	7,500	10,875
01-OCT-10 To 31-DEC-10	1	94.08	94.08	94.08	00.00	100.00	94.08	94.08	N/A	35,000	32,929
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	116.56	116.56	116.56	00.00	100.00	116.56	116.56	N/A	9,000	10,490
01-JUL-11 To 30-SEP-11	1	46.20	46.20	46.20	00.00	100.00	46.20	46.20	N/A	10,000	4,620
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	125.12	125.12	125.12	00.00	100.00	125.12	125.12	N/A	32,000	40,038
01-APR-12 To 30-JUN-12	1	84.72	84.72	84.72	00.00	100.00	84.72	84.72	N/A	52,500	44,477
01-JUL-12 To 30-SEP-12	1	96.17	96.17	96.17	00.00	100.00	96.17	96.17	N/A	15,000	14,425
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	3	110.22	117.99	110.40	13.99	106.88	98.74	145.00	N/A	14,833	16,377
01-OCT-10 To 30-SEP-11	3	94.08	85.61	88.96	24.93	96.23	46.20	116.56	N/A	18,000	16,013
01-OCT-11 To 30-SEP-12	3	96.17	102.00	99.44	14.01	102.57	84.72	125.12	N/A	33,167	32,980
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	4	104.48	112.01	103.22	14.93	108.52	94.08	145.00	N/A	19,875	20,515
01-JAN-11 To 31-DEC-11	2	81.38	81.38	79.53	43.23	102.33	46.20	116.56	N/A	9,500	7,555
<u>ALL</u>	9	98.74	101.87	99.04	19.78	102.86	46.20	145.00	84.72 to 125.12	22,000	21,790

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	107.65	106.29	101.06	13.53	105.18	84.72	125.12	N/A	28,875	29,182
02	3	96.17	95.79	92.06	34.24	104.05	46.20	145.00	N/A	10,833	9,973
04	2	102.15	102.15	98.92	07.90	103.27	94.08	110.22	N/A	25,000	24,731
<u>ALL</u>	9	98.74	101.87	99.04	19.78	102.86	46.20	145.00	84.72 to 125.12	22,000	21,790

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	84.72	84.72	84.72	00.00	100.00	84.72	84.72	N/A	52,500	44,477
03	8	104.48	104.01	104.21	19.34	99.81	46.20	145.00	46.20 to 145.00	18,188	18,954
04											
<u>ALL</u>	9	98.74	101.87	99.04	19.78	102.86	46.20	145.00	84.72 to 125.12	22,000	21,790

**35 Garden
COMMERCIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 9
 Total Sales Price : 198,000
 Total Adj. Sales Price : 198,000
 Total Assessed Value : 196,109
 Avg. Adj. Sales Price : 22,000
 Avg. Assessed Value : 21,790

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 102
 COD : 19.78
 PRD : 102.86

COV : 27.29
 STD : 27.80
 Avg. Abs. Dev : 19.53
 MAX Sales Ratio : 145.00
 MIN Sales Ratio : 46.20

95% Median C.I. : 84.72 to 125.12
 95% Wgt. Mean C.I. : 82.73 to 115.36
 95% Mean C.I. : 80.50 to 123.24

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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 \$ Ranges												
Less Than 5,000												
Less Than 15,000	3	116.56	102.59	98.06	28.25	104.62	46.20	145.00	N/A	8,833	8,662	
Less Than 30,000	6	104.48	102.15	100.21	20.85	101.94	46.20	145.00	46.20 to 145.00	13,083	13,111	
Ranges Excl. Low \$												
Greater Than 4,999	9	98.74	101.87	99.04	19.78	102.86	46.20	145.00	84.72 to 125.12	22,000	21,790	
Greater Than 14,999	6	97.46	101.51	99.20	10.11	102.33	84.72	125.12	84.72 to 125.12	28,583	28,354	
Greater Than 29,999	3	94.08	101.31	98.28	14.32	103.08	84.72	125.12	N/A	39,833	39,148	
Incremental Ranges												
0 TO 4,999												
5,000 TO 14,999	3	116.56	102.59	98.06	28.25	104.62	46.20	145.00	N/A	8,833	8,662	
15,000 TO 29,999	3	98.74	101.71	101.31	04.74	100.39	96.17	110.22	N/A	17,333	17,560	
30,000 TO 59,999	3	94.08	101.31	98.28	14.32	103.08	84.72	125.12	N/A	39,833	39,148	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
ALL	9	98.74	101.87	99.04	19.78	102.86	46.20	145.00	84.72 to 125.12	22,000	21,790	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	2	89.40	89.40	88.46	05.23	101.06	84.72	94.08	N/A	43,750	38,703	
0	1	96.17	96.17	96.17	00.00	100.00	96.17	96.17	N/A	15,000	14,425	
134	1	125.12	125.12	125.12	00.00	100.00	125.12	125.12	N/A	32,000	40,038	
139	1	46.20	46.20	46.20	00.00	100.00	46.20	46.20	N/A	10,000	4,620	
353	1	98.74	98.74	98.74	00.00	100.00	98.74	98.74	N/A	22,000	21,722	
406	1	145.00	145.00	145.00	00.00	100.00	145.00	145.00	N/A	7,500	10,875	
471	1	110.22	110.22	110.22	00.00	100.00	110.22	110.22	N/A	15,000	16,533	
528	1	116.56	116.56	116.56	00.00	100.00	116.56	116.56	N/A	9,000	10,490	
ALL	9	98.74	101.87	99.04	19.78	102.86	46.20	145.00	84.72 to 125.12	22,000	21,790	

**2013 Correlation Section
for Garden County**

A. Commercial Real Property

The commercial market in Garden County is not strong, Oshkosh is the main source of jobs, goods and services, Lewellen and Lisco with smaller populations have less to offer. Most businesses are trying to maintain, a few new businesses may open, and others will be sold and never re-opened or used for storage. Lewellen, Lisco and Oshkosh are all located along highway 26 and affected by the strong agricultural market.

The calculated median from the statistical sampling of 9 commercial sales will not be relied upon in determining the level of value for Garden County nor will the qualitative measures be used in determining assessment uniformity and proportionality. The county has a sales verification process in place and all non-qualified sales have been reviewed, there is confidence that all arm's length sales are being utilized. A level of value for the commercial class of property cannot be made without a reasonable degree of certainty that the commercial sample is adequate and representative of the commercial population as a whole.

The assessor works to maintain a six-year cycle of physical inspection and review and keeps up with the annual appraisal maintenance.

The Department of Revenue, Property Assessment Division has implemented a cyclical analysis of one-third of the counties within the state per year to systematically review assessment practices. Garden County was one of those selected for review in 2012 and it has been confirmed that the assessment actions are reliable and are being applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the commercial class.

Based on the consideration of all available information, the level of value cannot be determined for the commercial class of real property.

**2013 Correlation Section
for Garden County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Garden County

C. Measures of Central Tendency

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 of 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 International Association of Assessing Officers (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. 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.

2013 Correlation Section for Garden County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Garden County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Agricultural Assessment Actions for Garden County

The 2013 Garden County agricultural land valuations are being determined by using the compilation and statistics received from the Property Assessment and Taxation of all agricultural sales deemed qualified in the three-year sales period, the number of acres in each classification of land that sold, and the median market value of each classification (at approximately 75%). Because the sales do not indicate any specific market areas, the value for each classification grouping (i.e. 3G1, 3G, etc.) will remain the same throughout the county.

A geographical information system (GIS) is now in place, the survey information is much more accurate. In the past the method used for acre count was based on the original survey of the county done in the late 1800's; at that time every section was assumed to have 640 acres with the exception of the sections on the north and west of each township. With the advanced technology of a GIS system the acre counts are more precise and reliable and more closely agree with Farm Service Agency (FSA) and Natural Resource Conservation Service (NRCS) records. Some sections will now have more acres and others less.

The acceptable level of assessment for agricultural land is from 69% to 75%. Garden County agricultural sales in the three-year study period indicate the grass to be at a 70% level of value for the subclass 95% majority land use. Therefore, all grass values will remain the same. Statistics show thirteen dry land sales, under the subclass 95% majority land use, to have a median of 67%, and the irrigated with three sales to have a median of 36%. All dry land and irrigated values will be increased; dry land values will raise approximately 5%, and irrigated values will increase by as much as 55%. These changes will bring all classes of agricultural land into acceptable ranges.

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

2013 Agricultural Assessment Survey for Garden County

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

7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.
	Yes – as previously described.
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Not applicable.

35 Garden
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 46
Total Sales Price : 13,196,636
Total Adj. Sales Price : 13,162,584
Total Assessed Value : 8,605,798
Avg. Adj. Sales Price : 286,143
Avg. Assessed Value : 187,083

MEDIAN : 69
WGT. MEAN : 65
MEAN : 68
COD : 14.92
PRD : 104.45

COV : 19.74
STD : 13.48
Avg. Abs. Dev : 10.29
MAX Sales Ratio : 104.30
MIN Sales Ratio : 38.87

95% Median C.I. : 62.57 to 72.83
95% Wgt. Mean C.I. : 62.39 to 68.37
95% Mean C.I. : 64.39 to 72.19

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	7	72.95	72.84	73.97	08.18	98.47	63.13	90.39	63.13 to 90.39	181,114	133,973
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	7	73.94	76.61	73.16	10.52	104.72	65.33	93.32	65.33 to 93.32	265,503	194,248
01-JUL-10 To 30-SEP-10	2	78.77	78.77	83.50	32.41	94.34	53.24	104.30	N/A	27,000	22,544
01-OCT-10 To 31-DEC-10	5	68.49	65.21	62.55	08.19	104.25	53.03	72.66	N/A	489,400	306,095
01-JAN-11 To 31-MAR-11	3	80.35	78.80	78.92	03.78	99.85	73.47	82.58	N/A	125,833	99,314
01-APR-11 To 30-JUN-11	5	71.34	70.20	71.18	02.64	98.62	66.22	72.83	N/A	414,079	294,739
01-JUL-11 To 30-SEP-11	3	57.38	64.01	49.26	25.06	129.94	45.76	88.89	N/A	126,513	62,317
01-OCT-11 To 31-DEC-11	2	56.27	56.27	58.28	11.20	96.55	49.97	62.57	N/A	249,539	145,423
01-JAN-12 To 31-MAR-12	4	51.49	52.41	55.49	07.21	94.45	47.59	59.07	N/A	322,250	178,824
01-APR-12 To 30-JUN-12	5	59.00	55.34	58.30	10.49	94.92	38.87	62.34	N/A	520,120	303,225
01-JUL-12 To 30-SEP-12	3	78.37	77.78	78.91	08.60	98.57	67.38	87.60	N/A	106,384	83,945
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	16	73.27	75.23	73.66	12.65	102.13	53.24	104.30	65.33 to 86.61	198,770	146,415
01-OCT-10 To 30-SEP-11	16	70.75	69.09	66.15	10.78	104.44	45.76	88.89	61.72 to 73.47	329,652	218,067
01-OCT-11 To 30-SEP-12	14	59.04	59.45	58.93	15.29	100.88	38.87	87.60	49.82 to 67.38	336,273	198,150
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	14	69.86	72.85	67.33	14.21	108.20	53.03	104.30	61.72 to 86.61	311,394	209,665
01-JAN-11 To 31-DEC-11	13	71.34	68.61	67.62	12.83	101.46	45.76	88.89	57.38 to 80.35	255,886	173,033
<u>ALL</u>	46	68.99	68.29	65.38	14.92	104.45	38.87	104.30	62.57 to 72.83	286,143	187,083

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
0	46	68.99	68.29	65.38	14.92	104.45	38.87	104.30	62.57 to 72.83	286,143	187,083
<u>ALL</u>	46	68.99	68.29	65.38	14.92	104.45	38.87	104.30	62.57 to 72.83	286,143	187,083

35 Garden
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

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Avg. Adj. Sales Price : 286,143
Avg. Assessed Value : 187,083

MEDIAN : 69
WGT. MEAN : 65
MEAN : 68
COD : 14.92
PRD : 104.45

COV : 19.74
STD : 13.48
Avg. Abs. Dev : 10.29
MAX Sales Ratio : 104.30
MIN Sales Ratio : 38.87

95% Median C.I. : 62.57 to 72.83
95% Wgt. Mean C.I. : 62.39 to 68.37
95% Mean C.I. : 64.39 to 72.19

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	53.16	53.16	53.16	00.00	100.00	53.16	53.16	N/A	152,500	81,070
0	1	53.16	53.16	53.16	00.00	100.00	53.16	53.16	N/A	152,500	81,070
_____Dry_____											
County	13	69.56	70.76	64.74	20.92	109.30	38.87	104.30	49.82 to 87.60	297,090	192,332
0	13	69.56	70.76	64.74	20.92	109.30	38.87	104.30	49.82 to 87.60	297,090	192,332
_____Grass_____											
County	22	69.18	68.26	66.58	10.32	102.52	47.59	90.39	62.34 to 72.95	349,153	232,478
0	22	69.18	68.26	66.58	10.32	102.52	47.59	90.39	62.34 to 72.95	349,153	232,478
_____ALL_____	46	68.99	68.29	65.38	14.92	104.45	38.87	104.30	62.57 to 72.83	286,143	187,083

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	51.57	51.57	51.48	03.10	100.17	49.97	53.16	N/A	161,250	83,011
0	2	51.57	51.57	51.48	03.10	100.17	49.97	53.16	N/A	161,250	83,011
_____Dry_____											
County	14	69.31	69.50	64.67	21.18	107.47	38.87	104.30	49.82 to 87.60	277,441	179,431
0	14	69.31	69.50	64.67	21.18	107.47	38.87	104.30	49.82 to 87.60	277,441	179,431
_____Grass_____											
County	26	70.75	70.05	67.11	10.69	104.38	47.59	90.39	63.13 to 73.59	315,420	211,684
0	26	70.75	70.05	67.11	10.69	104.38	47.59	90.39	63.13 to 73.59	315,420	211,684
_____ALL_____	46	68.99	68.29	65.38	14.92	104.45	38.87	104.30	62.57 to 72.83	286,143	187,083

Garden County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Garden	1	N/A	1,150	1,100	1,050	1,000	1,000	1,000	1,000	1,025
Box Butte	3	N/A	1,265	1,300	1,213	850	816	820	845	1,210
Sheridan	1	N/A	1,195	1,170	975	950	925	875	850	1,019
Grant	1	N/A	N/A	N/A	N/A	N/A	1,000	1,000	1,000	1,000
Arthur	1	N/A	N/A	1,000	N/A	1,000	1,000	1,000	1,000	1,000
Keith	1	N/A	1,000	N/A	1,000	1,000	1,000	1,000	1,000	1,000
Keith	2	N/A	1,340	N/A	1,280	1,230	1,230	1,185	1,185	1,275
Deuel	1	N/A	1,220	1,220	1,175	1,000	1,000	1,000	800	1,146
Cheyenne	3	N/A	1,700	1,685	1,670	1,665	1,660	1,655	1,650	1,691
Cheyenne	4	N/A	1,235	1,230	1,225	1,225	1,220	1,215	1,210	1,231
Morrill	2	N/A	1,350	1,275	1,250	N/A	1,100	1,100	1,100	1,141
Morrill	3	N/A	1,650	1,650	1,650	1,460	1,460	1,460	1,460	1,561
Morrill	4	N/A	2,250	2,250	2,250	1,895	1,895	1,755	1,545	1,938

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Garden	1	N/A	525	465	415	415	415	415	415	484
Box Butte	3	N/A	500	470	470	300	300	300	300	465
Sheridan	1	N/A	550	525	460	410	405	355	355	448
Grant	1	N/A								
Arthur	1	N/A								
Keith	1	N/A	450	N/A	450	400	400	375	375	405
Keith	2	N/A	845	N/A	715	655	655	620	620	792
Deuel	1	N/A	560	555	475	475	400	400	350	510
Cheyenne	3	N/A	425	425	425	415	400	340	335	417
Cheyenne	4	N/A	550	545	540	535	440	428	425	535
Morrill	2	N/A	380	N/A	340	N/A	340	340	340	346
Morrill	3	N/A	400	400	360	360	360	360	360	369
Morrill	4	N/A	530	N/A	470	N/A	400	400	400	411

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Garden	1	N/A	300	250	250	243	249	233	230	232
Box Butte	3	N/A	336	327	323	319	324	300	300	311
Sheridan	1	N/A	375	295	285	250	250	230	220	234
Grant	1	N/A	N/A	N/A	N/A	N/A	245	245	245	245
Arthur	1	N/A	N/A	245	N/A	245	245	245	245	245
Keith	1	N/A	323	N/A	291	281	270	257	256	256
Keith	2	N/A	375	N/A	353	354	340	314	307	314
Deuel	1	N/A	251	252	236	231	226	225	225	229
Cheyenne	3	N/A	348	380	351	342	333	314	210	303
Cheyenne	4	N/A	302	259	275	248	261	267	188	238
Morrill	2	N/A	220	220	220	N/A	220	220	220	220
Morrill	3	N/A	325	300	275	250	220	220	220	227
Morrill	4	N/A	375	350	325	300	250	225	225	234

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

**Janet L. Shaul
Garden County Assessor
P O Box 468
Oshkosh, NE 69154**

308-772-4464

gcasr1@embarqmail.com

Ruth Sorensen
February 25, 2013
Property Tax Administrator
DOR, Property Assessment Division
P O Box 98919
Lincoln NE 68509-8919

Dear Ms Sorensen;

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

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

The 2013 Garden County ag land valuations are being determined by using the compilation and statistics received from the PAT of all ag sales deemed qualified in the required three-year sales period, the number of acres in each classification of land that sold, and the median market value of each classification (at approximately 75%). Because the sales do not indicate any specific market areas, the value for each class (i.e. 3G1, 3G, etc.) will remain the same per class throughout the county.

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

The acceptable level of assessment for agricultural land is from 69% to 75%. Garden County ag sales in the three-year sales period indicate grass values are at 70% for the 95% majority land use. Therefore, all grass values will remain the same. Our statistics show thirteen sales of dryland at 95% majority land use, with a median of 67%. With three sales of irrigated land the median is 36%. All dryland and irrigated values will be increased; dryland values will raise by around 5%, and irrigated values will increase by as much as 55%. These changes will bring all classes of ag land into acceptable ranges.

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

One big change implemented in 2012 for agricultural for 2013 land was the assessment of land along the river. In the past, a set number of accretion acres have been assessed to each property owner. In 2010 the County Board passed a resolution in which the owners of deeded land along the river will be assessed on the land, accretion and water to the thread (center) of the main channel of the North Platte River. It is now assessed per soil type and use the same as all other ag land. For the purposes of determining the party obligated for the real estate taxes on accretion land, the county determined that the riparian rule shall apply that when the North Platte River runs between two deeded landowners (patented property), each owner owns from his or her parcel to the center of the river's main channel. Deeds recorded on these sales include all land "accreted thereto," to the thread of the main channel.

In each three year sales period, we generally have a very small number of land sales along the North Platte River. These sales are primarily for recreational purposes (goose hunting, etc.). Much of the land along the river, however, is used primarily for agricultural purposes. In an attempt to fairly and accurately value this land, we have implemented Special Valuation in Garden County. Taxpayers who own land

near the river, with adjoining accretion and river acres, file a Form 456 (Special Valuation Application). As a rule of thumb, the land owners that have hunting blinds but that also use the land for ag purposes (usually cattle grazing) have completed these forms by considering each blind to be one acre of recreational land, and the rest as agricultural land. The acres with blinds are then valued as recreational at 100% of market based on sales. The remaining land is valued as agricultural, *if used as such*, and is based on approximately 75% of market.

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

Sincerely,

*Janet L. Shaul
Garden County Assessor*

2013 Correlation Section for Garden County

A. Agricultural Land

Garden County is on the western edge of the Nebraska Sand Hills, this sand-dune area also lies above the Ogallala aquifer which is the most extensive and heavily used aquifer between the Rocky Mountains and the Mississippi River. Crescent Lake National Wildlife Refuge, which covers approximately 45,800 acres of this county, is the largest protected continuous sand-dunes in the United States. The most commonly referenced soils are the Valentine series, Ipage series, Els series, Dailey and Dunday series and the Elsmere series. The majority of the area is in large ranches with native grasses covering the hills and dry valleys, areas along streams and in sub irrigated valleys are used for hay, and there is some sprinkler irrigation. The North Platte River flows across the southern part of the county and it is in this region that most of the dry and irrigated cropland will be located; the more common soils here being the Jayem and Tassel series.

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

Primary roads running through the county are highways 26 from east to west and 27 coming north out of Deuel County; the county is also supported on the north by highway 2.

A review of the agricultural sales over the three year study period indicates a slight deficiency of sales in the third year of the study period that could possibly cause Garden County to be compared to a different time standard than others. Comparable sales were sought from the surrounding counties of Box Butte (market area 1), Sheridan, Grant, Arthur, Keith (market areas 1 and 2), Deuel, Cheyenne (market area 4), and Morrill (market areas 2, and 3). The sample with expanded and was considered adequate and proportionate and there was not a difference of more than 10 percentage points between each year of the study period.

The analysis, based on a sample of 46 sales, demonstrated the overall median to be 68.99% with a coefficient of dispersion of 14.92. Within the subclass Majority Land Use (MLU) greater than 95% strata grass the median is 69.18% (69% rounded). The median for the MLU greater than 95% strata grass will be given the most consideration in determining the level of value for Garden County since the makeup of the county is 84% grass, 10% dry and 4% irrigated.

From the assessors analysis of the agricultural land market the grassland values would not be changed for 2013. However, the irrigated and dry land values were adjusted upward as needed. Garden County has a consistent method of assigning and implementing agricultural land values, it is believed that the assessments are uniform and proportionate within and across county lines.

Based on the consideration of all available information, the level of value is determined to be 69% of market value for the agricultural land class of property.

**2013 Correlation Section
for Garden County**

There are no non-binding recommendations for adjustment made for the agricultural class of property in Garden County.

**2013 Correlation Section
for Garden County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Garden County

C. Measures of Central Tendency

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 of 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 International Association of Assessing Officers (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. 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.

2013 Correlation Section for Garden County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Garden County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

Total Real Property Sum Lines 17, 25, & 30	Records : 4,489	Value : 376,840,382	Growth 1,114,898	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	73	154,498	14	34,860	31	128,824	118	318,182	
02. Res Improve Land	639	1,969,188	76	841,645	161	2,086,649	876	4,897,482	
03. Res Improvements	641	20,584,533	77	3,469,017	165	9,263,013	883	33,316,563	
04. Res Total	714	22,708,219	91	4,345,522	196	11,478,486	1,001	38,532,227	468,291
% of Res Total	71.33	58.93	9.09	11.28	19.58	29.79	22.30	10.23	42.00
05. Com UnImp Land	13	30,889	5	20,321	2	7,500	20	58,710	
06. Com Improve Land	119	429,675	11	183,410	17	343,246	147	956,331	
07. Com Improvements	119	4,206,576	11	758,035	17	926,757	147	5,891,368	
08. Com Total	132	4,667,140	16	961,766	19	1,277,503	167	6,906,409	41,485
% of Com Total	79.04	67.58	9.58	13.93	11.38	18.50	3.72	1.83	3.72
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	714	22,708,219	91	4,345,522	196	11,478,486	1,001	38,532,227	468,291
% of Res & Rec Total	71.33	58.93	9.09	11.28	19.58	29.79	22.30	10.23	42.00
Com & Ind Total	132	4,667,140	16	961,766	19	1,277,503	167	6,906,409	41,485
% of Com & Ind Total	79.04	67.58	9.58	13.93	11.38	18.50	3.72	1.83	3.72
17. Taxable Total	846	27,375,359	107	5,307,288	215	12,755,989	1,168	45,438,636	509,776
% of Taxable Total	72.43	60.25	9.16	11.68	18.41	28.07	26.02	12.06	45.72

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	30	81,920	30	81,920	0
24. Non-Producing	0	0	0	0	7	39,757	7	39,757	0
25. Total	0	0	0	0	37	121,677	37	121,677	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	66	3	23	92

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	29	1,609,063	2,736	247,518,416	2,765	249,127,479
28. Ag-Improved Land	0	0	24	1,477,393	495	53,970,339	519	55,447,732
29. Ag Improvements	0	0	24	1,082,820	495	25,622,038	519	26,704,858
30. Ag Total							3,284	331,280,069

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	4	3.99	5,985	
32. HomeSite Improv Land	0	0.00	0	16	19.00	143,015	
33. HomeSite Improvements	0	0.00	0	16	0.00	785,875	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	21	63.22	153,160	
37. FarmSite Improvements	0	0.00	0	23	0.00	296,945	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	36	78.61	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	89	91.50	267,000	93	95.49	272,985	
32. HomeSite Improv Land	299	387.47	2,798,503	315	406.47	2,941,518	
33. HomeSite Improvements	303	0.00	15,827,510	319	0.00	16,613,385	0
34. HomeSite Total				412	501.96	19,827,888	
35. FarmSite UnImp Land	43	66.30	124,792	43	66.30	124,792	
36. FarmSite Improv Land	446	1,313.96	3,073,732	467	1,377.18	3,226,892	
37. FarmSite Improvements	482	0.00	9,794,528	505	0.00	10,091,473	605,122
38. FarmSite Total				548	1,443.48	13,443,157	
39. Road & Ditches	1,333	4,594.29	0	1,369	4,672.90	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				960	6,618.34	33,271,045	605,122

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	1,795.09	514,162
44. Recapture Value N/A	0	0.00	0	8	1,795.09	1,967,876
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	111	25,496.91	9,376,303	119	27,292.00	9,890,465
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	3,584.35	9.34%	4,122,029	10.48%	1,150.01
47. 2A1	1,815.93	4.73%	1,997,523	5.08%	1,100.00
48. 2A	4,631.27	12.07%	4,862,876	12.37%	1,050.01
49. 3A1	284.34	0.74%	284,340	0.72%	1,000.00
50. 3A	12,627.47	32.91%	12,627,470	32.12%	1,000.00
51. 4A1	10,664.98	27.80%	10,664,980	27.13%	1,000.00
52. 4A	4,758.29	12.40%	4,758,290	12.10%	1,000.00
53. Total	38,366.63	100.00%	39,317,508	100.00%	1,024.78
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	66,768.79	62.78%	35,053,777	68.08%	525.00
56. 2D1	130.72	0.12%	60,783	0.12%	464.99
57. 2D	19,962.85	18.77%	8,284,597	16.09%	415.00
58. 3D1	252.88	0.24%	104,945	0.20%	415.00
59. 3D	11,534.90	10.85%	4,786,989	9.30%	415.00
60. 4D1	5,658.43	5.32%	2,348,258	4.56%	415.00
61. 4D	2,046.24	1.92%	849,202	1.65%	415.01
62. Total	106,354.81	100.00%	51,488,551	100.00%	484.12
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,270.97	0.37%	982,373	0.48%	300.33
65. 2G1	542.13	0.06%	135,545	0.07%	250.02
66. 2G	7,030.11	0.80%	1,759,467	0.87%	250.28
67. 3G1	1,754.84	0.20%	426,748	0.21%	243.18
68. 3G	38,933.99	4.45%	9,713,404	4.79%	249.48
69. 4G1	115,900.39	13.25%	27,002,218	13.31%	232.98
70. 4G	707,005.87	80.85%	162,832,156	80.27%	230.31
71. Total	874,438.30	100.00%	202,851,911	100.00%	231.98
Irrigated Total					
	38,366.63	3.67%	39,317,508	13.19%	1,024.78
Dry Total					
	106,354.81	10.16%	51,488,551	17.28%	484.12
Grass Total					
	874,438.30	83.54%	202,851,911	68.07%	231.98
72. Waste	17,941.54	1.71%	448,633	0.15%	25.01
73. Other	9,578.05	0.92%	3,902,421	1.31%	407.43
74. Exempt	338.41	0.03%	86,993	0.03%	257.06
75. Market Area Total	1,046,679.33	100.00%	298,009,024	100.00%	284.72

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,445.22	1,467,042	36,921.41	37,850,466	38,366.63	39,317,508
77. Dry Land	0.00	0	200.80	88,338	106,154.01	51,400,213	106,354.81	51,488,551
78. Grass	0.00	0	4,007.00	929,087	870,431.30	201,922,824	874,438.30	202,851,911
79. Waste	0.00	0	113.55	2,841	17,827.99	445,792	17,941.54	448,633
80. Other	0.00	0	810.51	296,988	8,767.54	3,605,433	9,578.05	3,902,421
81. Exempt	0.00	0	0.00	0	338.41	86,993	338.41	86,993
82. Total	0.00	0	6,577.08	2,784,296	1,040,102.25	295,224,728	1,046,679.33	298,009,024

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	38,366.63	3.67%	39,317,508	13.19%	1,024.78
Dry Land	106,354.81	10.16%	51,488,551	17.28%	484.12
Grass	874,438.30	83.54%	202,851,911	68.07%	231.98
Waste	17,941.54	1.71%	448,633	0.15%	25.01
Other	9,578.05	0.92%	3,902,421	1.31%	407.43
Exempt	338.41	0.03%	86,993	0.03%	257.06
Total	1,046,679.33	100.00%	298,009,024	100.00%	284.72

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

35 Garden

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	37,837,848	38,532,227	694,379	1.84%	468,291	0.60%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	19,580,238	19,827,888	247,650	1.26%	0	1.26%
04. Total Residential (sum lines 1-3)	57,418,086	58,360,115	942,029	1.64%	468,291	0.83%
05. Commercial	6,803,565	6,906,409	102,844	1.51%	41,485	0.90%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	12,998,853	13,443,157	444,304	3.42%	605,122	-1.24%
08. Minerals	141,237	121,677	-19,560	-13.85	0	-13.85
09. Total Commercial (sum lines 5-8)	19,943,655	20,471,243	527,588	2.65%	646,607	-0.60%
10. Total Non-Agland Real Property	77,361,741	78,831,358	1,469,617	1.90%	1,114,898	0.46%
11. Irrigated	26,829,406	39,317,508	12,488,102	46.55%		
12. Dryland	49,610,631	51,488,551	1,877,920	3.79%		
13. Grassland	202,705,979	202,851,911	145,932	0.07%		
14. Wasteland	448,654	448,633	-21	0.00%		
15. Other Agland	3,902,275	3,902,421	146	0.00%		
16. Total Agricultural Land	283,496,945	298,009,024	14,512,079	5.12%		
17. Total Value of all Real Property (Locally Assessed)	360,858,686	376,840,382	15,981,696	4.43%	1,114,898	4.12%

2012 Plan of Assessment for Garden County
Assessment Years 2013, 2014 and 2015
Date: July 9, 2012

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

General Description of Real Property in Garden County:

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

	<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Base Of Real Estate</u>
Residential	867	19.58	10.40
Commercial	215	4.85	1.85
Agricultural	3,310	74.73	87.71
Mineral	37	.84	.04

Garden County has 1,045,925.34 acres of assessed agricultural land; 3.65% consists of irrigated land, 83.55% consists of grassland, 10.18% is dryland, and 2.62% is waste, water, etc. Garden County has a

State Game Refuge which lies 110 yards back from the river banks of the North Platte River (NE Statute 37-706). In the northern half of the county lies Crescent Lake National Wildlife refuge. It is a Federal refuge consisting of approximately 45,818 acres.

New Property: For assessment year 2012, several building permits and/or Information Statements and zoning permits were filed for new property construction/additions in the county. The 2012 yearly pickup work incorporated these permits, which included newly constructed buildings, removed/deteriorated improvements, updating any land uses, etc.

Current Resources:

A. *Staff/Budget/Training:*

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

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

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

The Garden County Cadastral Maps were prepared in the 1970's (as closely as we can determine). The assessor and staff keep ownership current, and all split outs are updated on the maps. In 2008 we contracted with GIS Workshop in Lincoln, Nebraska for a GIS system with the new numerical soil survey. We have been working since that time on entering parcel IDs, ownership lines, land use, etc. in our administrative system to update our land records. For 2012 this process has been completed and rolled into our records.

In March of 2005, we had aerial photos taken of all improvements in the county. New aerials of all improvements will again be taken by GIS Workshop this fall.

C. *Property Record Cards:*

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

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

- Notes concerning inspections
- A summary sheet with a correlation statement explaining the three approaches to value

D. *Software for CAMA, Assessment Administration:*

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

Current Assessment Procedures for Real Property:

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

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

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

B. *Data Collection:*

We perform extensive pick-up work each year. Data and information are collected by two staff members, with guidance from Jerry Knoche, our contracted appraiser, when needed. In accordance with Nebraska Statute 77-1311.03 the county is working toward reviewing all parcels of real property no less frequently that every six years. Further, properties are reviewed as deemed necessary from analysis of the market.

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

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

D. *Approaches to Value: Market Approach;*

1) *sales comparisons:*

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

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

The date of the Marshal & Swift manual used on all residential improvements is 2005. Our records have the Replacement Cost New of improvements, with depreciation applied for the current condition, location, etc. This reflects the cost approach.

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

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

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

E. Reconciliation of Final Value and Documentation:

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

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

F. Review assessment sales ratio studies after assessment actions:

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

G. Notices and Public Relations:

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

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

Level of Value, Quality, and Uniformity for assessment year 2012:

<u>Property Class</u>	<u>Median</u>	<u>Coefficient of Dispersion</u>	<u>Price Related Differential</u>
Residential	98	15.25	106.58
Commercial	100	9.02	102.52
Agricultural	69	16.51	105.86

For more information regarding statistical measures, see the 2012 DOR PAD Garden County Reports and Opinions.

Assessment Actions Planned for Assessment Year 2013:

Residential:

In 2008 we implemented a countywide residential reappraisal. All residential properties were reviewed and repriced with current information and with the applicable effective ages and depreciations. For 2009 we adjusted the economic depreciation in Lewellen due to a decreased market. This assisted us in reaching the required range of value. For 2010, 2011 and 2012 we have continued to monitor residential sales and make any appropriate adjustments. We also inspected/appraised any properties for which building permits or Information Statements were completed, along with any other changes that came to our attention. We will continue this practice for 2013. We have also contracted with GIS Workshop to have aerial photos taken of all rural improvements in the county; this will be done this fall. We will then print the photos, match them to the appropriate parcels, and compare each to the old photos. This will enable us to see any improvements that have been built, added or removed.

In 2011/2012 we started the six year review cycle again; residential properties in Oshkosh were reviewed, pictures taken and questionnaires completed and signed by the owner/occupants. We are in the process of entering the new info into our CAMA pricing program. For 2013 we will continue the review with Lewellen and Lisco residential parcels being inspected, pictures taken, etc.

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

Commercial:

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

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

Agricultural Land:

Our primary focus in 2012 has been the final implementation of GIS into our records. We also started assessment of all accretion and riverland to the middle of the main channel of the North Platte River. On June 23, 2008 the Garden County Board of Commissioners signed a contract with GIS Workshop to obtain a GIS system for the Assessor's office. This was the first step toward implementing the new soil survey. We added parcel ID numbers in 2009 and in 2010 through 2012 we entered land use information, including sites, roads, etc. This info was rolled into all real estate records this year, and 2012 values were set using this updated information.

We also worked with our county attorney to assess the North Platte River land to the adjoining land owners, along with the land accreted to the deeded acres. Doing so required a current acre count of the river and accretion acres. To accomplish this, we worked with Dickinson Surveyors in Ogallala. This project has taken a tremendous amount of time, often resulting in researching deeds back to the original patents, etc.

All arm's length sales are very closely studied, and our stats for dryland and grassland were out of the acceptable range value; therefore the values of the bottom two classes of grass and bottom five classes of dryland were adjusted.

For 2013 we will continue to review sales and statistical measures on all classes of ag land, etc. and any indications of value changes will be considered and implemented. We will continue to monitor land use changes, new pivots, etc. on personal property schedules, etc. and update land records accordingly.

Special Value:

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

Assessment Actions Planned for Assessment Year 2014:

We will continue doing pickup work on residential and commercial properties. We will also start a review of Lewellen and Lisco residences.

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

Assessment Actions Planned for Assessment Year 2015:

We will continue the above.

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

1. Record maintenance, mapping updates, and ownership change.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Real Estate Abstract
 - b. Assessed Value Update showing the current value of real estate in sales
 - c. Assessor Survey
 - d. Report Sales information for PA&T rosters
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Land & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
 - k. Average Residential Value for Homestead Exemption purposes.
3. Personal Property: administer annual filing of approximately 550 schedules; prepare subsequent notice for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions: administer approximately 150 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Send "Notice Valuation Change" notices for all properties on which values changed by June 1st.

8. Centrally Assessed: review of valuations of entities as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
9. Certify total valuations of real estate, personal property and centrally assessed companies to all taxing entities by August 20th.
10. Annual Inventory: update report designating personal property of the Assessor's office by August 25th each year.
11. Tax Increment Financing: management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
12. Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
13. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
14. County Board of Equalization: attend county board of equalization meetings for valuation protests – assemble and provide information.
15. TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
16. TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
17. Education: Assessor and/or Deputy Assessor: attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Anyone currently holding an assessor's certificate is required to obtain a minimum of 60 hours every 4 years.
18. Prepare, maintain and update a Garden County Procedures Manual.
19. Tax List Corrections: prepare tax list correction documents for county board approval when necessary.

Conclusion

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

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

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

Respectfully submitted:

Janet L. Shaul, Garden County Assessor

Date

We hereby accept the

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

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

Garden County Board of Equalization:

Robert Radke, Chairperson

Date: _____

Ronald Shearer

Casper Corfield

2013 Assessment Survey for Garden County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	Lyn and Myra
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$108,450
7.	Adopted budget, or granted budget if different from above:
	\$107,700
8.	Amount of the total assessor's budget set aside for appraisal work:
	none
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Currently there is \$83,520 in this fund; a levy will no longer be assessed to replenish it. GIS and computer supplies are also purchased out of this fund.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$8,700
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,050
12.	Other miscellaneous funds:
	\$ 94,950
13.	Amount of last year's assessor's budget not used:
	\$528

B. Computer, Automation Information and GIS

1.	Administrative software: MIPS County Solutions
2.	CAMA software: MIPS County Solutions
3.	Are cadastral maps currently being used? Yes
4.	If so, who maintains the Cadastral Maps? Assessor and staff.
5.	Does the county have GIS software? Yes – GIS Workshop
6.	Is GIS available to the public? If so, what is the web address? Not yet.
7.	Who maintains the GIS software and maps? Office staff – eventually GIS Workshop
8.	Personal Property software: MIPS County Solutions

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services: Knoche Appraisal – if needed
2.	GIS Services: GIS Workshop
3.	Other services: MIPS/County Solutions

E. Appraisal /Listing Services

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

2013 Certification for Garden County

This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Garden County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

