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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GARFIELD COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Garfield County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Garfield County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Kali Swett, Garfield County Assessor

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Introduction

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

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

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

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

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

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

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

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

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

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

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

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

are reviewed to ensure taxpayers are served with such transparency.

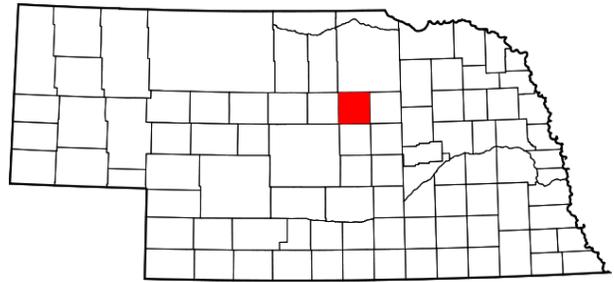
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

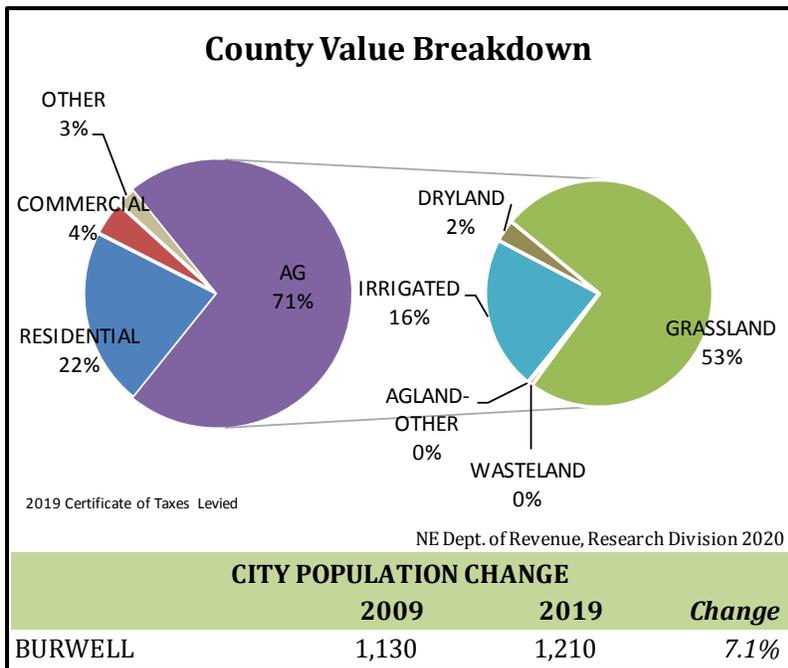
**Further information may be found in Exhibit 94*

County Overview

With a total area of 570 square miles, Garfield County had 1,987 residents, per the Census Bureau Quick Facts for 2018, a 3% population decline from the 2010 U.S. Census. Reports indicated that 75% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$93,847 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Garfield County are located in and around Burwell, the county seat. According information available from the U.S. Census Bureau, there were 94 employer establishments with total employment of 601.



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

A small portion of Calamus Lake is located on the western edge of Garfield County. The Lake offers some of the state's finest recreational opportunities including camping, fishing, boating, and hunting.

2020 Residential Correlation for Garfield County

Assessment Actions

For 2020 lot values in Burwell and the Calamus were adjusted based on a lot study performed by the Garfield County Assessor. A 5% increase was applied to the Vanguard costing manual for all residential improvements. Tax Valuation Inc. physically inspected and reviewed all rural properties west of Highway 11.

All pick up work was completed and placed on the assessment roll.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's length sales are made available for measurement. Garfield County continues to maintain acceptable sales qualification and verification practices. Currently there are three valuation groups recognized by the county assessor.

Garfield County is current with the required six-year physical inspection and review cycle. The county assessor and staff physically inspect and review every property. The county has a detailed spreadsheet that is kept regarding what areas have been inspected throughout the county. Lot values are looked at each year for any necessary changes.

The county assessor has a written a valuation methodology on file. Cost tables are updated after the review of the valuation groups and the assessor arrives at a final value by utilizing the Computer Assisted Mass Appraisal (CAMA) cost tables and a market-derived depreciation model.

Description of Analysis

Residential parcels are analyzed utilizing three valuation groups that are based on the assessor locations in the county.

Valuation Groups	Description
1	Burwell
2	Calamus
3	Rural

The statistical profile for the residential class indicates 65 qualified sales that fall within all three valuation groups. Two of the three measures of central tendency are within range, with the

2020 Residential Correlation for Garfield County

exception to the weighted mean, which is just slightly below. This can be attributed to outlier sales. All three valuation groups are within the acceptable range.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certified Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Garfield County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	50	95.48	100.64	91.02	24.12	110.57
2	8	92.29	87.43	90.47	11.86	96.64
3	7	98.79	94.36	85.38	24.40	110.52
<u> ALL </u>	<u>65</u>	93.75	98.33	89.83	23.22	109.46

Level of Value

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

2020 Commercial Correlation for Garfield County

Assessment Actions

Routine maintenance and pick up work were the only assessment actions for the commercial class of property for 2020.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's length sales are made available for measurement. Garfield County continues to maintain acceptable sales qualification and verification practices. There is one valuation group for the commercial property class.

Garfield County is current with the required six-year physical inspection and review cycle. The County Assessor has a spreadsheet that is updated as each parcel is physically inspected and reviewed by the assessor staff. Lot values are reviewed during the six-year cycle when the commercial property is being inspected and reviewed.

The County Assessor does apply the income approach to two properties in Burwell based on information the contract appraiser received while reviewing the properties. The remaining properties are valued using the cost approach, using the Computer Assisted Mass Appraisal (CAMA) cost tables, and market derived depreciation tables.

Description of Analysis

All commercial parcels throughout the county are analyzed utilizing one valuation group with the majority of the commercial activity taking place in Burwell.

The commercial statistical profile shows six qualified sales. The profile comprises sales involving four different occupancy codes. All commercial properties are valued using the cost approach or the income approach. A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated, most recently with the reappraisal for 2019.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certificate of Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales.

2020 Commercial Correlation for Garfield County

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Garfield County has achieved the statutory level of value of 100%.

2020 Agricultural Correlation for Garfield County

Assessment Actions

For 2020, a sales study of the agricultural sales was performed after the Land Capability Group (LCG) conversion. All three classes of property decreased in value. Irrigated values decreased approximately 12%, dryland 8% and grassland less than 1%. All pick up work was completed and placed on the 2020 assessment roll.

Assessment Practice Review

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

Garfield County has two market areas, one non-influenced and one special value. These are studied each year for any changes that may be needed. Land use is kept up to date by using aerial imagery comparisons with property records as well as information from the public. Intensive use has been reviewed by the county assessor and includes all feedlots in the county.

Agricultural improvements are inspected and reviewed within the six-year cycle. The Vanguard costing is dated 2008 and Computer Assisted Mass Appraisal (CAMA) derived depreciation is updated when inspected. Home sites are valued at \$12,000 for the first acre, and farm sites are valued at \$3,000 per acre. These are the same for both agricultural and rural residential dwellings.

Description of Analysis

The agricultural statistical sample consists of only seven sales. Even though only one measure of central tendency is within the range, when compared to adjoining counties, Garfield County is generally comparable where they adjoin. Comparability is defined using soil maps and not by an absolute extension of the county line as differences immerge at varying distances.

Due to the limited number of sales in the sample for analysis for all three land classes of property, the median will not be used to represent the level of value.

In comparison to adjoining counties, Garfield County's agricultural land values are equalized and the county assessor's decision to make the above changes to agricultural land values is consistent with the region.

Equalization and Quality of Assessment

The Property Assessment Division's (Division) review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

2020 Agricultural Correlation for Garfield County

Review of the statistical sample, comparable counties, and assessment practices indicate that Garfield County has achieved equalization. The quality of assessment in the agricultural land class of property in Garfield County complies with generally accepted mass appraisal techniques.

Level of Value

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

Special Valuation

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

2020 Opinions of the Property Tax Administrator for Garfield County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Garfield County

Residential Real Property - Current

Number of Sales	65	Median	93.75
Total Sales Price	\$8,323,400	Mean	98.33
Total Adj. Sales Price	\$8,323,400	Wgt. Mean	89.83
Total Assessed Value	\$7,476,991	Average Assessed Value of the Base	\$87,806
Avg. Adj. Sales Price	\$128,052	Avg. Assessed Value	\$115,031

Confidence Interval - Current

95% Median C.I	84.86 to 104.56
95% Wgt. Mean C.I	81.87 to 97.79
95% Mean C.I	91.27 to 105.39
% of Value of the Class of all Real Property Value in the County	18.43
% of Records Sold in the Study Period	7.28
% of Value Sold in the Study Period	9.54

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	48	92	92.22
2018	43	94	94.30
2017	49	92	91.76
2016	42	95	94.84

2020 Commission Summary for Garfield County

Commercial Real Property - Current

Number of Sales	6	Median	97.06
Total Sales Price	\$1,529,590	Mean	95.98
Total Adj. Sales Price	\$1,529,590	Wgt. Mean	78.63
Total Assessed Value	\$1,202,655	Average Assessed Value of the Base	\$118,185
Avg. Adj. Sales Price	\$254,932	Avg. Assessed Value	\$200,443

Confidence Interval - Current

95% Median C.I	69.96 to 115.47
95% Wgt. Mean C.I	59.09 to 98.16
95% Mean C.I	80.53 to 111.43
% of Value of the Class of all Real Property Value in the County	4.17
% of Records Sold in the Study Period	4.00
% of Value Sold in the Study Period	6.78

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	8	100	97.27
2018	5	100	82.51
2017	12	100	80.86
2016	13	100	93.64

36 Garfield
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 65
Total Sales Price : 8,323,400
Total Adj. Sales Price : 8,323,400
Total Assessed Value : 7,476,991
Avg. Adj. Sales Price : 128,052
Avg. Assessed Value : 115,031

MEDIAN : 94
WGT. MEAN : 90
MEAN : 98
COD : 23.22
PRD : 109.46

COV : 29.52
STD : 29.03
Avg. Abs. Dev : 21.77
MAX Sales Ratio : 200.79
MIN Sales Ratio : 47.24

95% Median C.I. : 84.86 to 104.56
95% Wgt. Mean C.I. : 81.87 to 97.79
95% Mean C.I. : 91.27 to 105.39

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	7	84.49	91.79	96.10	16.29	95.52	67.51	127.87	67.51 to 127.87	140,571	135,083	
01-JAN-18 To 31-MAR-18	7	96.49	99.10	91.64	15.45	108.14	71.54	151.47	71.54 to 151.47	116,143	106,437	
01-APR-18 To 30-JUN-18	7	99.64	96.59	92.85	12.89	104.03	72.51	114.36	72.51 to 114.36	95,929	89,071	
01-JUL-18 To 30-SEP-18	6	103.63	100.14	97.64	13.90	102.56	73.58	117.24	73.58 to 117.24	85,667	83,643	
01-OCT-18 To 31-DEC-18	5	121.01	114.30	97.78	20.59	116.90	64.18	161.18	N/A	90,000	88,005	
01-JAN-19 To 31-MAR-19	4	72.64	79.04	69.17	33.07	114.27	47.24	123.65	N/A	251,250	173,790	
01-APR-19 To 30-JUN-19	12	84.22	97.54	90.45	31.19	107.84	57.39	166.01	68.17 to 128.10	97,700	88,374	
01-JUL-19 To 30-SEP-19	17	93.43	101.20	90.85	25.50	111.39	55.96	200.79	79.98 to 111.02	159,618	145,019	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	27	94.47	96.78	94.42	15.51	102.50	67.51	151.47	83.70 to 108.09	110,463	104,296	
01-OCT-18 To 30-SEP-19	38	92.29	99.44	87.27	29.03	113.95	47.24	200.79	82.48 to 109.69	140,550	122,658	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	25	98.79	101.69	94.36	17.60	107.77	64.18	161.18	89.16 to 112.79	97,940	92,417	
<u>ALL</u>	65	93.75	98.33	89.83	23.22	109.46	47.24	200.79	84.86 to 104.56	128,052	115,031	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	50	95.48	100.64	91.02	24.12	110.57	55.96	200.79	83.70 to 108.09	109,560	99,727	
2	8	92.29	87.43	90.47	11.86	96.64	57.39	109.69	57.39 to 109.69	150,488	136,142	
3	7	98.79	94.36	85.38	24.40	110.52	47.24	135.04	47.24 to 135.04	234,500	200,216	
<u>ALL</u>	65	93.75	98.33	89.83	23.22	109.46	47.24	200.79	84.86 to 104.56	128,052	115,031	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	60	94.11	97.98	90.35	22.07	108.44	47.24	200.79	84.49 to 105.53	133,065	120,223	
06												
07	5	89.03	102.61	77.66	36.89	132.13	57.39	166.01	N/A	67,900	52,728	
<u>ALL</u>	65	93.75	98.33	89.83	23.22	109.46	47.24	200.79	84.86 to 104.56	128,052	115,031	

36 Garfield
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 65
Total Sales Price : 8,323,400
Total Adj. Sales Price : 8,323,400
Total Assessed Value : 7,476,991
Avg. Adj. Sales Price : 128,052
Avg. Assessed Value : 115,031

MEDIAN : 94
WGT. MEAN : 90
MEAN : 98
COD : 23.22
PRD : 109.46

COV : 29.52
STD : 29.03
Avg. Abs. Dev : 21.77
MAX Sales Ratio : 200.79
MIN Sales Ratio : 47.24

95% Median C.I. : 84.86 to 104.56
95% Wgt. Mean C.I. : 81.87 to 97.79
95% Mean C.I. : 91.27 to 105.39

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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												
Less Than 30,000	4	163.60	164.02	164.92	11.85	99.45	128.10	200.79	N/A	22,875	37,726	
___Ranges Excl. Low \$___												
Greater Than 4,999	65	93.75	98.33	89.83	23.22	109.46	47.24	200.79	84.86 to 104.56	128,052	115,031	
Greater Than 14,999	65	93.75	98.33	89.83	23.22	109.46	47.24	200.79	84.86 to 104.56	128,052	115,031	
Greater Than 29,999	61	93.06	94.03	89.00	19.95	105.65	47.24	157.31	83.70 to 99.64	134,949	120,100	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	4	163.60	164.02	164.92	11.85	99.45	128.10	200.79	N/A	22,875	37,726	
30,000 TO 59,999	10	105.12	111.95	111.12	17.20	100.75	83.57	157.31	89.03 to 151.47	47,850	53,171	
60,000 TO 99,999	16	100.79	101.66	101.54	17.83	100.12	76.35	135.04	81.80 to 119.17	77,750	78,948	
100,000 TO 149,999	16	73.05	77.59	76.26	19.37	101.74	55.96	117.24	62.80 to 93.06	122,500	93,420	
150,000 TO 249,999	15	96.49	94.44	94.65	12.99	99.78	61.73	127.87	82.48 to 104.56	185,300	175,380	
250,000 TO 499,999	1	109.69	109.69	109.69	00.00	100.00	109.69	109.69	N/A	269,900	296,065	
500,000 TO 999,999	3	63.68	73.98	73.98	33.39	100.00	47.24	111.02	N/A	500,000	369,911	
1,000,000 +												
___ALL___	65	93.75	98.33	89.83	23.22	109.46	47.24	200.79	84.86 to 104.56	128,052	115,031	

36 Garfield
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 6
Total Sales Price : 1,529,590
Total Adj. Sales Price : 1,529,590
Total Assessed Value : 1,202,655
Avg. Adj. Sales Price : 254,932
Avg. Assessed Value : 200,443

MEDIAN : 97
WGT. MEAN : 79
MEAN : 96
COD : 09.03
PRD : 122.07

COV : 15.34
STD : 14.72
Avg. Abs. Dev : 08.76
MAX Sales Ratio : 115.47
MIN Sales Ratio : 69.96

95% Median C.I. : 69.96 to 115.47
95% Wgt. Mean C.I. : 59.09 to 98.16
95% Mean C.I. : 80.53 to 111.43

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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>Qtrts</u>											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	1	97.99	97.99	97.99	00.00	100.00	97.99	97.99	N/A	40,000	39,197
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	100.73	100.73	100.73	00.00	100.00	100.73	100.73	N/A	55,000	55,403
01-JAN-18 To 31-MAR-18	1	95.57	95.57	95.57	00.00	100.00	95.57	95.57	N/A	70,000	66,901
01-APR-18 To 30-JUN-18	1	96.13	96.13	96.13	00.00	100.00	96.13	96.13	N/A	200,000	192,264
01-JUL-18 To 30-SEP-18	1	69.96	69.96	69.96	00.00	100.00	69.96	69.96	N/A	1,089,590	762,287
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	115.47	115.47	115.47	00.00	100.00	115.47	115.47	N/A	75,000	86,603
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	1	97.99	97.99	97.99	00.00	100.00	97.99	97.99	N/A	40,000	39,197
01-OCT-17 To 30-SEP-18	4	95.85	90.60	76.12	08.17	119.02	69.96	100.73	N/A	353,648	269,214
01-OCT-18 To 30-SEP-19	1	115.47	115.47	115.47	00.00	100.00	115.47	115.47	N/A	75,000	86,603
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	2	99.36	99.36	99.58	01.38	99.78	97.99	100.73	N/A	47,500	47,300
01-JAN-18 To 31-DEC-18	3	95.57	87.22	75.13	09.12	116.09	69.96	96.13	N/A	453,197	340,484
<u>ALL</u>	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443
<u>ALL</u>	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443
04											
<u>ALL</u>	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443

36 Garfield
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 6
Total Sales Price : 1,529,590
Total Adj. Sales Price : 1,529,590
Total Assessed Value : 1,202,655
Avg. Adj. Sales Price : 254,932
Avg. Assessed Value : 200,443

MEDIAN : 97
WGT. MEAN : 79
MEAN : 96
COD : 09.03
PRD : 122.07

COV : 15.34
STD : 14.72
Avg. Abs. Dev : 08.76
MAX Sales Ratio : 115.47
MIN Sales Ratio : 69.96

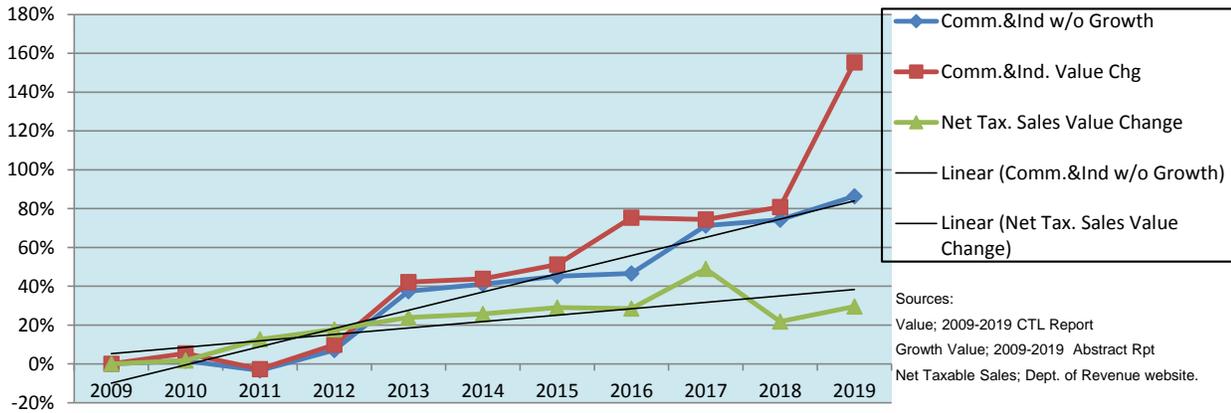
95% Median C.I. : 69.96 to 115.47
95% Wgt. Mean C.I. : 59.09 to 98.16
95% Mean C.I. : 80.53 to 111.43

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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											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443
Greater Than 14,999	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443
Greater Than 29,999	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	99.36	99.36	99.58	01.38	99.78	97.99	100.73	N/A	47,500	47,300
60,000 TO 99,999	2	105.52	105.52	105.86	09.43	99.68	95.57	115.47	N/A	72,500	76,752
100,000 TO 149,999											
150,000 TO 249,999	1	96.13	96.13	96.13	00.00	100.00	96.13	96.13	N/A	200,000	192,264
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	69.96	69.96	69.96	00.00	100.00	69.96	69.96	N/A	1,089,590	762,287
<u>ALL</u>	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
350	2	98.15	98.15	97.84	02.63	100.32	95.57	100.73	N/A	62,500	61,152
353	1	69.96	69.96	69.96	00.00	100.00	69.96	69.96	N/A	1,089,590	762,287
406	2	97.06	97.06	96.44	00.96	100.64	96.13	97.99	N/A	120,000	115,731
999	1	115.47	115.47	115.47	00.00	100.00	115.47	115.47	N/A	75,000	86,603
<u>ALL</u>	6	97.06	95.98	78.63	09.03	122.07	69.96	115.47	69.96 to 115.47	254,932	200,443

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 6,796,845	\$ 79,070		\$ 6,717,775	--	\$ 16,080,686	--
2009	\$ 7,123,615	\$ 320,150	4.49%	\$ 6,803,465	--	\$ 15,866,177	--
2010	\$ 7,509,090	\$ 269,320	3.59%	\$ 7,239,770	1.63%	\$ 16,151,184	1.80%
2011	\$ 6,932,405	\$ 48,330	0.70%	\$ 6,884,075	-8.32%	\$ 17,881,289	10.71%
2012	\$ 7,829,845	\$ 199,895	2.55%	\$ 7,629,950	10.06%	\$ 18,692,083	4.53%
2013	\$ 10,123,995	\$ 331,295	3.27%	\$ 9,792,700	25.07%	\$ 19,660,359	5.18%
2014	\$ 10,246,040	\$ 194,570	1.90%	\$ 10,051,470	-0.72%	\$ 19,952,959	1.49%
2015	\$ 10,775,321	\$ 437,440	4.06%	\$ 10,337,881	0.90%	\$ 20,473,515	2.61%
2016	\$ 12,490,760	\$ 2,050,716	16.42%	\$ 10,440,044	-3.11%	\$ 20,390,786	-0.40%
2017	\$ 12,429,337	\$ 231,486	1.86%	\$ 12,197,851	-2.35%	\$ 23,636,292	15.92%
2018	\$ 12,885,567	\$ 472,282	3.67%	\$ 12,413,285	-0.13%	\$ 19,339,823	-18.18%
2019	\$ 18,192,497	\$ 4,913,961	27.01%	\$ 13,278,536	3.05%	\$ 20,555,877	6.29%
Ann %chg	9.83%			Average	2.61%	2.62%	2.99%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	1.63%	5.41%	1.80%
2011	-3.36%	-2.68%	12.70%
2012	7.11%	9.91%	17.81%
2013	37.47%	42.12%	23.91%
2014	41.10%	43.83%	25.76%
2015	45.12%	51.26%	29.04%
2016	46.56%	75.34%	28.52%
2017	71.23%	74.48%	48.97%
2018	74.26%	80.89%	21.89%
2019	86.40%	155.38%	29.56%

County Number	36
County Name	Garfield

36 Garfield
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 7
Total Sales Price : 16,490,513
Total Adj. Sales Price : 16,490,513
Total Assessed Value : 10,826,699
Avg. Adj. Sales Price : 2,355,788
Avg. Assessed Value : 1,546,671

MEDIAN : 66
WGT. MEAN : 66
MEAN : 69
COD : 11.00
PRD : 104.45

COV : 14.85
STD : 10.18
Avg. Abs. Dev : 07.23
MAX Sales Ratio : 84.99
MIN Sales Ratio : 52.52

95% Median C.I. : 52.52 to 84.99
95% Wgt. Mean C.I. : 59.13 to 72.18
95% Mean C.I. : 59.15 to 77.99

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	2	73.73	73.73	73.74	00.72	99.99	73.20	74.25	N/A	490,000	361,317	
01-JAN-17 To 31-MAR-17	1	65.58	65.58	65.58	00.00	100.00	65.58	65.58	N/A	176,000	115,418	
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17	1	65.74	65.74	65.74	00.00	100.00	65.74	65.74	N/A	12,500,000	8,218,014	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18	1	84.99	84.99	84.99	00.00	100.00	84.99	84.99	N/A	248,904	211,550	
01-APR-18 To 30-JUN-18												
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	2	58.11	58.11	60.30	09.62	96.37	52.52	63.70	N/A	1,292,805	779,542	
01-JAN-19 To 31-MAR-19												
01-APR-19 To 30-JUN-19												
01-JUL-19 To 30-SEP-19												
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	4	69.47	69.69	66.32	05.80	105.08	65.58	74.25	N/A	3,414,000	2,264,017	
01-OCT-17 To 30-SEP-18	1	84.99	84.99	84.99	00.00	100.00	84.99	84.99	N/A	248,904	211,550	
01-OCT-18 To 30-SEP-19	2	58.11	58.11	60.30	09.62	96.37	52.52	63.70	N/A	1,292,805	779,542	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	2	65.66	65.66	65.74	00.12	99.88	65.58	65.74	N/A	6,338,000	4,166,716	
01-JAN-18 To 31-DEC-18	3	63.70	67.07	62.47	16.99	107.36	52.52	84.99	N/A	944,838	590,211	
<u>ALL</u>	7	65.74	68.57	65.65	11.00	104.45	52.52	84.99	52.52 to 84.99	2,355,788	1,546,671	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	7	65.74	68.57	65.65	11.00	104.45	52.52	84.99	52.52 to 84.99	2,355,788	1,546,671	
<u>ALL</u>	7	65.74	68.57	65.65	11.00	104.45	52.52	84.99	52.52 to 84.99	2,355,788	1,546,671	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Grass</u>												
County	2	69.39	69.39	71.16	05.49	97.51	65.58	73.20	N/A	328,000	233,393	
1	2	69.39	69.39	71.16	05.49	97.51	65.58	73.20	N/A	328,000	233,393	
<u>ALL</u>	7	65.74	68.57	65.65	11.00	104.45	52.52	84.99	52.52 to 84.99	2,355,788	1,546,671	

36 Garfield
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 7
 Total Sales Price : 16,490,513
 Total Adj. Sales Price : 16,490,513
 Total Assessed Value : 10,826,699
 Avg. Adj. Sales Price : 2,355,788
 Avg. Assessed Value : 1,546,671

MEDIAN : 66
 WGT. MEAN : 66
 MEAN : 69
 COD : 11.00
 PRD : 104.45

COV : 14.85
 STD : 10.18
 Avg. Abs. Dev : 07.23
 MAX Sales Ratio : 84.99
 MIN Sales Ratio : 52.52

95% Median C.I. : 52.52 to 84.99
 95% Wgt. Mean C.I. : 59.13 to 72.18
 95% Mean C.I. : 59.15 to 77.99

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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	1	84.99	84.99	84.99	00.00	100.00	84.99	84.99	N/A	248,904	211,550
1	1	84.99	84.99	84.99	00.00	100.00	84.99	84.99	N/A	248,904	211,550
Grass											
County	6	65.66	65.83	65.36	07.97	100.72	52.52	74.25	52.52 to 74.25	2,706,935	1,769,192
1	6	65.66	65.83	65.36	07.97	100.72	52.52	74.25	52.52 to 74.25	2,706,935	1,769,192
ALL	7	65.74	68.57	65.65	11.00	104.45	52.52	84.99	52.52 to 84.99	2,355,788	1,546,671

Garfield County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Garfield	1	3305	3305	3305	2820	2820	2500	2500	2140	2874
Loup	1	3045	3045	3045	3045	2685	2685	2685	1790	2816
Rock	2	n/a	2700	2600	2600	2500	2400	2350	2200	2368
Holt	3	2600	2600	2600	2600	2290	2400	2209	2243	2388
Wheeler	1	3650	3650	3625	3625	3610	3610	3600	3600	3605
Greeley	1	3875	3875	3865	3825	3800	3800	3750	3750	3781
Custer	3	3706	3679	3700	3437	3236	3162	2437	2439	3144
Valley	1	3480	3480	3480	2995	2830	2830	2490	2490	3196

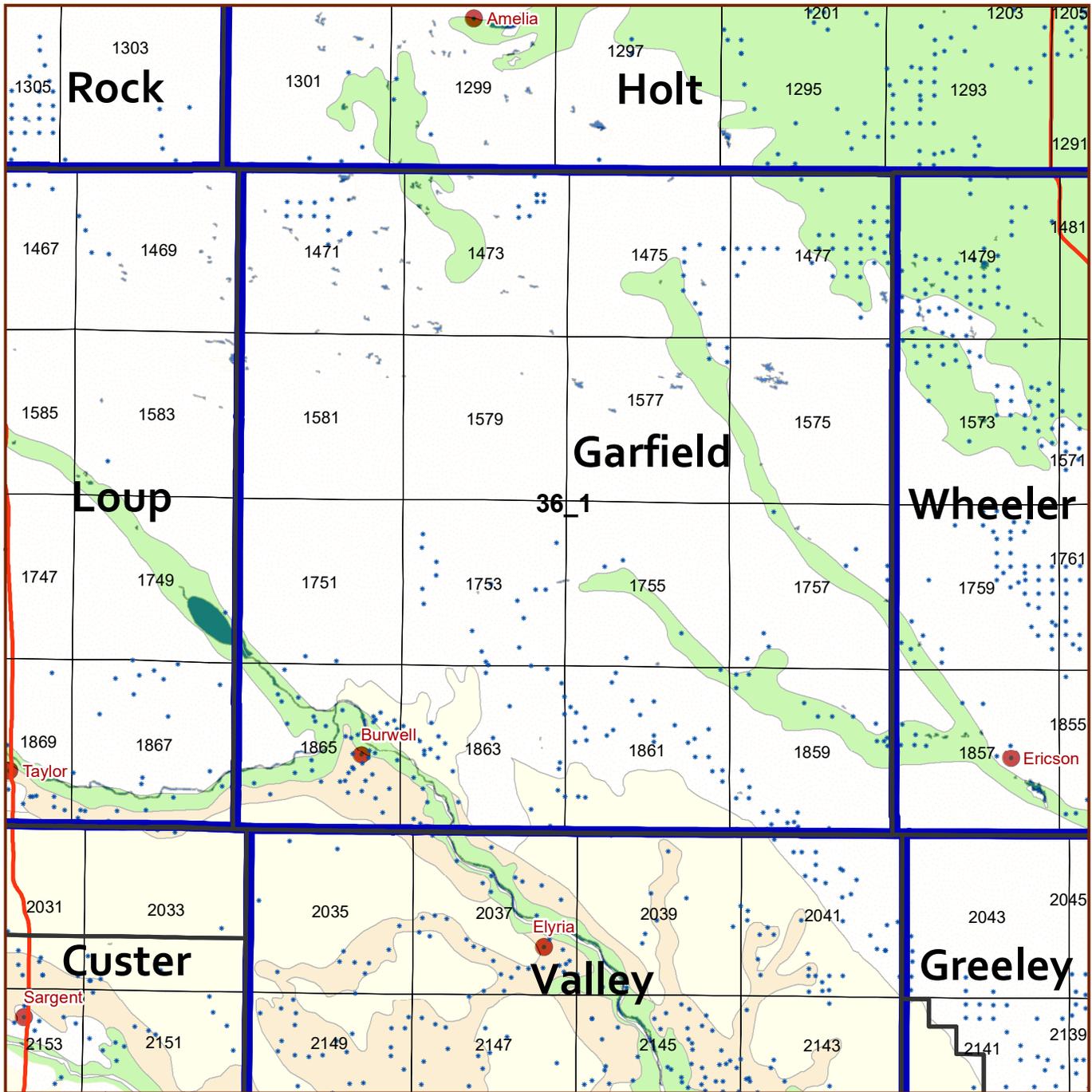
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Garfield	1	n/a	1450	1450	1270	1270	1060	1055	995	1229
Loup	1	n/a	830	830	830	775	700	700	700	769
Rock	2	n/a	n/a	1070	1070	960	n/a	n/a	800	912
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1338
Greeley	1	n/a	1835	1825	1800	1790	1770	1575	1415	1624
Custer	3	n/a	1375	1375	1375	1375	1375	1375	1375	1375
Valley	1	n/a	1740	1740	1740	1705	1705	1705	1595	1695

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Garfield	1	922	n/a	812	930	636	660	906	700	718
Loup	1	630	n/a	630	630	630	630	630	630	630
Rock	2	890	945	830	851	765	636	635	404	724
Holt	3	1263	1306	845	1152	739	713	705	918	1022
Wheeler	1	910	910	899	899	900	900	875	811	900
Greeley	1	1050	1045	1045	1040	1025	1025	n/a	228	1029
Custer	3	849	961	804	752	797	632	n/a	2730	758
Valley	1	1104	737	1098	1100	944	1077	n/a	1082	1078

County	Mkt Area	CRP	TIMBER	WASTE
Garfield	1	908	n/a	191
Loup	1	787	n/a	100
Rock	2	748	350	101
Holt	3	1218	500	250
Wheeler	1	1707	n/a	818
Greeley	1	1068	n/a	n/a
Custer	3	n/a	612	40
Valley	1	1100	1094	251

Source: 2020 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

GARFIELD COUNTY



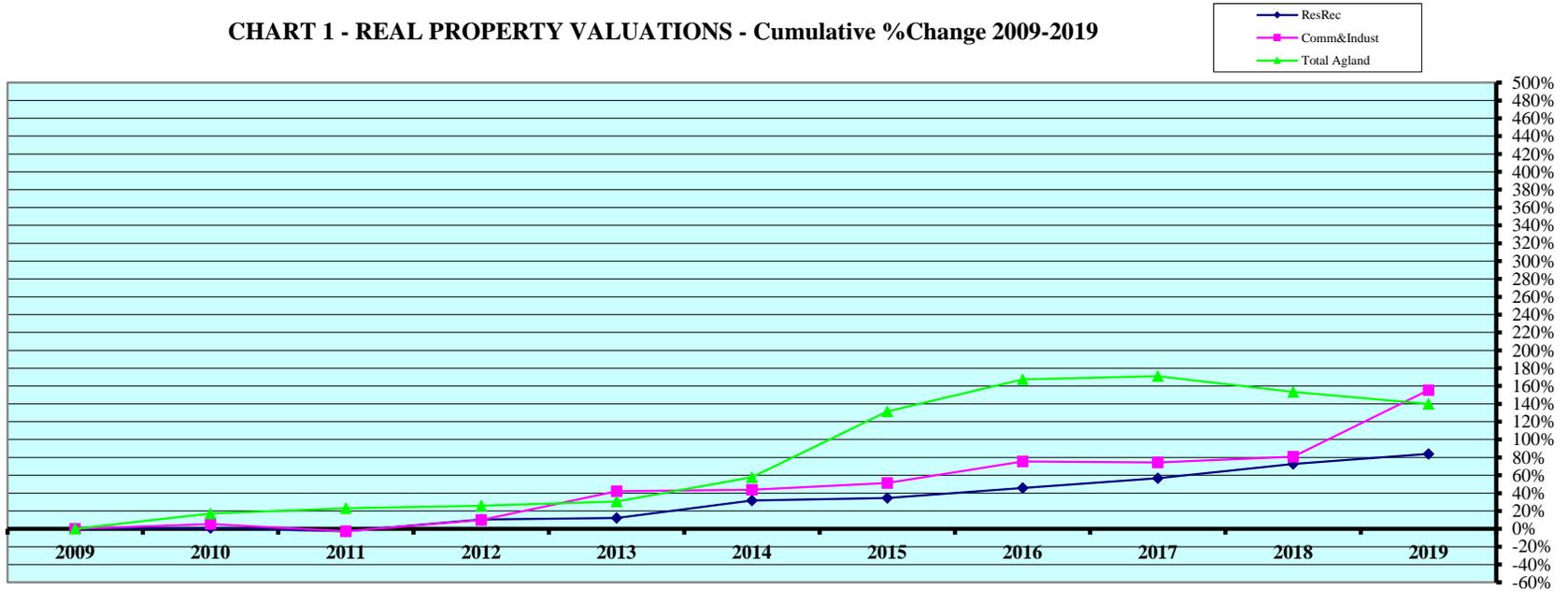
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	40,048,065	--	--	--	7,123,615	--	--	--	127,598,695	--	--	--
2010	40,415,530	367,465	0.92%	0.92%	7,509,090	385,475	5.41%	5.41%	149,551,515	21,952,820	17.20%	17.20%
2011	38,982,680	-1,432,850	-3.55%	-2.66%	6,932,405	-576,685	-7.68%	-2.68%	157,003,280	7,451,765	4.98%	23.04%
2012	44,268,170	5,285,490	13.56%	10.54%	7,829,845	897,440	12.95%	9.91%	160,568,605	3,565,325	2.27%	25.84%
2013	44,860,170	592,000	1.34%	12.02%	10,123,995	2,294,150	29.30%	42.12%	166,807,655	6,239,050	3.89%	30.73%
2014	52,776,645	7,916,475	17.65%	31.78%	10,246,040	122,045	1.21%	43.83%	201,319,000	34,511,345	20.69%	57.78%
2015	53,857,120	1,080,475	2.05%	34.48%	10,775,321	529,281	5.17%	51.26%	295,584,900	94,265,900	46.82%	131.65%
2016	58,417,725	4,560,605	8.47%	45.87%	12,490,760	1,715,439	15.92%	75.34%	341,338,275	45,753,375	15.48%	167.51%
2017	62,798,729	4,381,004	7.50%	56.81%	12,429,337	-61,423	-0.49%	74.48%	345,776,198	4,437,923	1.30%	170.99%
2018	69,127,158	6,328,429	10.08%	72.61%	12,885,567	456,230	3.67%	80.89%	323,362,875	-22,413,323	-6.48%	153.42%
2019	73,687,378	4,560,220	6.60%	84.00%	18,192,497	5,306,930	41.19%	155.38%	305,983,600	-17,379,275	-5.37%	139.80%

Rate Annual %chg: Residential & Recreational **6.29%**

Commercial & Industrial **9.83%**

Agricultural Land **9.14%**

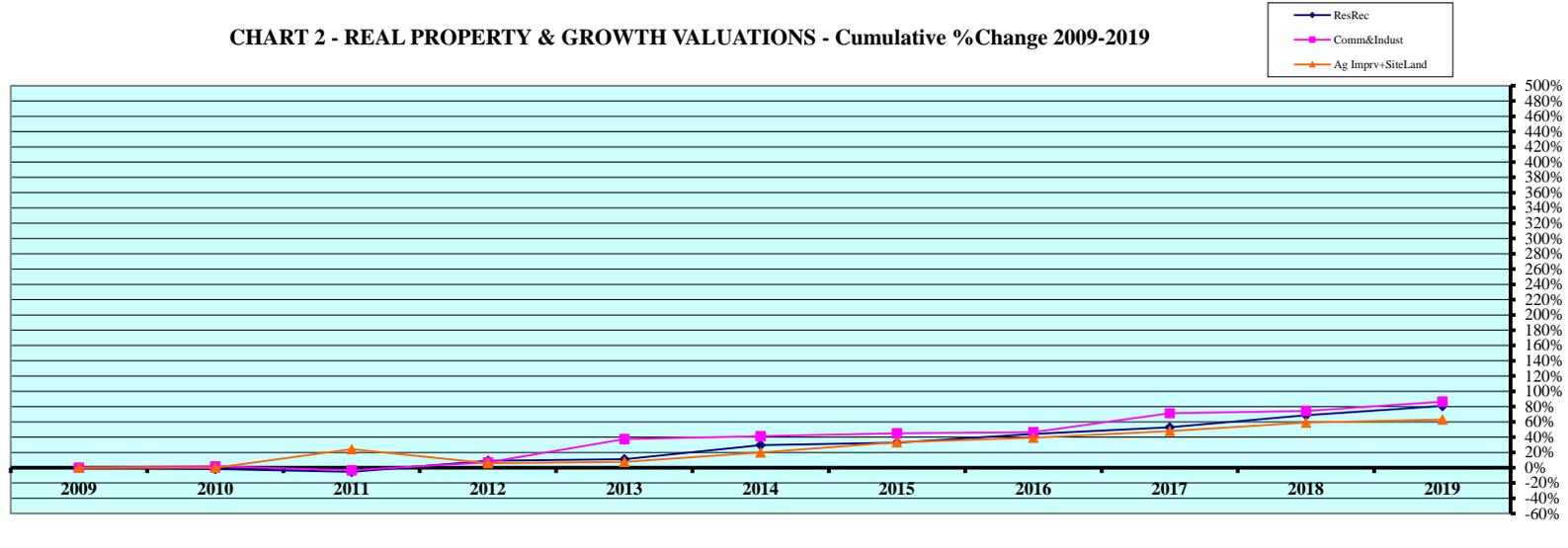
Cnty# **36**
County **GARFIELD**

CHART 1

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

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2009	40,048,065	1,116,210	2.79%	38,931,855	--	--	7,123,615	320,150	4.49%	6,803,465	--	--	
2010	40,415,530	1,097,445	2.72%	39,318,085	-1.82%	-1.82%	7,509,090	269,320	3.59%	7,239,770	1.63%	1.63%	
2011	38,982,680	1,105,580	2.84%	37,877,100	-6.28%	-5.42%	6,932,405	48,330	0.70%	6,884,075	-8.32%	-3.36%	
2012	44,268,170	582,780	1.32%	43,685,390	12.06%	9.08%	7,829,845	199,895	2.55%	7,629,950	10.06%	7.11%	
2013	44,860,170	387,580	0.86%	44,472,590	0.46%	11.05%	10,123,995	331,295	3.27%	9,792,700	25.07%	37.47%	
2014	52,776,645	878,885	1.67%	51,897,760	15.69%	29.59%	10,246,040	194,570	1.90%	10,051,470	-0.72%	41.10%	
2015	53,857,120	697,635	1.30%	53,159,485	0.73%	32.74%	10,775,321	437,440	4.06%	10,337,881	0.90%	45.12%	
2016	58,417,725	663,000	1.13%	57,754,725	7.24%	44.21%	12,490,760	2,050,716	16.42%	10,440,044	-3.11%	46.56%	
2017	62,798,729	1,515,227	2.41%	61,283,502	4.91%	53.02%	12,429,337	231,486	1.86%	12,197,851	-2.35%	71.23%	
2018	69,127,158	1,585,134	2.29%	67,542,024	7.55%	68.65%	12,885,567	472,282	3.67%	12,413,285	-0.13%	74.26%	
2019	73,687,378	1,285,623	1.74%	72,401,755	4.74%	80.79%	18,192,497	4,913,961	27.01%	13,278,536	3.05%	86.40%	
Rate Ann%chg	6.29%			4.53%			9.83%			C & I w/o growth			2.61%

Tax Year	Ag Improvements & Site Land ⁽¹⁾				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2009	12,098,935	6,077,415	18,176,350	972,065	5.35%	17,204,285	--	
2010	12,305,235	6,327,415	18,632,650	473,730	2.54%	18,158,920	-0.10%	
2011	14,964,670	7,966,320	22,930,990	359,570	1.57%	22,571,420	21.14%	
2012	12,407,390	7,407,540	19,814,930	582,675	2.94%	19,232,255	-16.13%	
2013	12,466,460	7,531,960	19,998,420	430,305	2.15%	19,568,115	-1.25%	
2014	14,766,555	7,628,540	22,395,095	625,965	2.80%	21,769,130	8.85%	
2015	16,027,170	8,719,075	24,746,245	493,460	1.99%	24,252,785	8.30%	
2016	15,669,265	10,283,400	25,952,665	660,090	2.54%	25,292,575	2.21%	
2017	16,476,855	11,063,480	27,540,335	639,667	2.32%	26,900,668	3.65%	
2018	18,486,888	11,227,141	29,714,029	806,946	2.72%	28,907,083	4.96%	
2019	19,248,321	10,688,183	29,936,504	293,387	0.98%	29,643,117	-0.24%	
Rate Ann%chg	4.75%	5.81%	5.12%	Ag Imprv+Site w/o growth		3.14%		

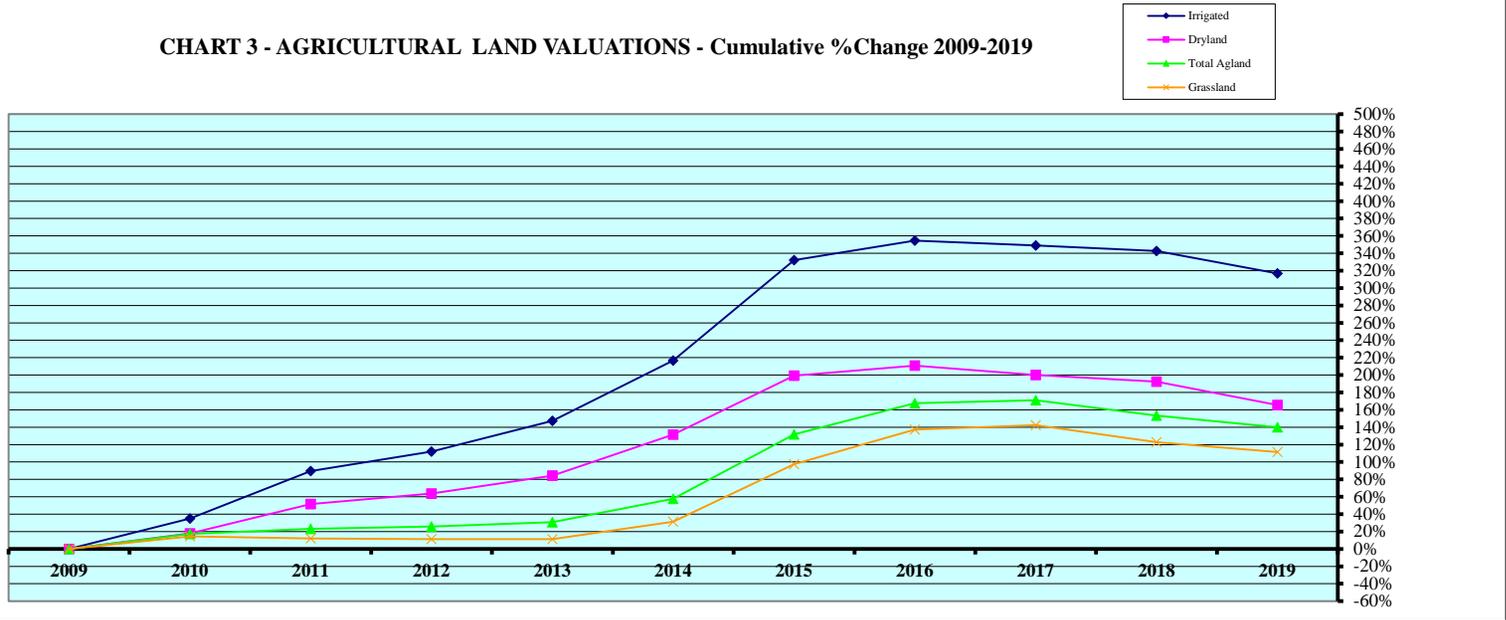
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 36
County GARFIELD

CHART 2

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2020

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	16,146,010	--	--	--	3,662,340	--	--	--	107,235,430	--	--	--
2010	21,772,170	5,626,160	34.85%	34.85%	4,315,490	653,150	17.83%	17.83%	122,792,420	15,556,990	14.51%	14.51%
2011	30,620,235	8,848,065	40.64%	89.65%	5,555,540	1,240,050	28.73%	51.69%	120,117,490	-2,674,930	-2.18%	12.01%
2012	34,223,595	3,603,360	11.77%	111.96%	5,996,245	440,705	7.93%	63.73%	119,430,020	-687,470	-0.57%	11.37%
2013	39,925,470	5,701,875	16.66%	147.28%	6,747,535	751,290	12.53%	84.24%	119,241,125	-188,895	-0.16%	11.20%
2014	51,108,010	11,182,540	28.01%	216.54%	8,475,085	1,727,550	25.60%	131.41%	140,657,335	21,416,210	17.96%	31.17%
2015	69,774,295	18,666,285	36.52%	332.15%	10,959,765	2,484,680	29.32%	199.26%	211,838,960	71,181,625	50.61%	97.55%
2016	73,393,685	3,619,390	5.19%	354.56%	11,382,410	422,645	3.86%	210.80%	254,303,360	42,464,400	20.05%	137.14%
2017	72,503,505	-890,180	-1.21%	349.05%	10,986,302	-396,108	-3.48%	199.98%	259,884,608	5,581,248	2.19%	142.35%
2018	71,485,069	-1,018,436	-1.40%	342.74%	10,707,842	-278,460	-2.53%	192.38%	239,002,320	-20,882,288	-8.04%	122.88%
2019	67,303,153	-4,181,916	-5.85%	316.84%	9,726,312	-981,530	-9.17%	165.58%	226,796,786	-12,205,534	-5.11%	111.49%

Rate Ann.%chg: Irrigated 15.34% Dryland 10.26% Grassland 7.78%

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	553,425	--	--	--	1,490	--	--	--	127,598,695	--	--	--
2010	671,435	118,010	21.32%	21.32%	0	-1,490	-100.00%	-100.00%	149,551,515	21,952,820	17.20%	17.20%
2011	710,015	38,580	5.75%	28.29%	0	0	--	-100.00%	157,003,280	7,451,765	4.98%	23.04%
2012	619,795	-90,220	-12.71%	11.99%	298,950	298,950	--	19963.76%	160,568,605	3,565,325	2.27%	25.84%
2013	615,685	-4,110	-0.66%	11.25%	277,840	-21,110	-7.06%	18546.98%	166,807,655	6,239,050	3.89%	30.73%
2014	615,040	-645	-0.10%	11.13%	463,530	185,690	66.83%	31009.40%	201,319,000	34,511,345	20.69%	57.78%
2015	1,641,055	1,026,015	166.82%	196.53%	1,370,825	907,295	195.74%	91901.68%	295,584,900	94,265,900	46.82%	131.65%
2016	1,882,430	241,375	14.71%	240.14%	376,390	-994,435	-72.54%	25161.07%	341,338,275	45,753,375	15.48%	167.51%
2017	1,997,278	114,848	6.10%	260.89%	404,505	28,115	7.47%	27047.99%	345,776,198	4,437,923	1.30%	170.99%
2018	1,855,394	-141,884	-7.10%	235.26%	312,250	-92,255	-22.81%	20856.38%	323,362,875	-22,413,323	-6.48%	153.42%
2019	1,845,099	-10,295	-0.55%	233.40%	312,250	0	0.00%	20856.38%	305,983,600	-17,379,275	-5.37%	139.80%

Cnty# 36
County GARFIELD

Rate Ann.%chg: Total Agric Land 9.14%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	16,145,145	20,126	802			3,662,385	8,792	417			107,232,825	322,936	332		
2010	21,900,790	20,135	1,088	35.59%	35.59%	4,526,640	8,765	516	23.99%	23.99%	128,151,195	322,970	397	19.50%	19.50%
2011	30,836,540	20,400	1,512	38.97%	88.43%	5,558,355	8,650	643	24.41%	54.26%	120,019,425	322,766	372	-6.29%	11.98%
2012	34,162,295	20,583	1,660	9.80%	106.90%	6,042,325	8,535	708	10.17%	69.96%	119,242,610	320,641	372	0.01%	12.00%
2013	39,672,840	20,744	1,913	15.23%	138.41%	6,796,300	8,432	806	13.86%	93.50%	118,865,360	320,683	371	-0.33%	11.63%
2014	51,025,145	20,891	2,442	27.71%	204.47%	8,529,595	8,305	1,027	27.42%	146.57%	140,207,135	320,583	437	17.99%	31.71%
2015	69,709,750	20,621	3,380	38.41%	321.40%	11,025,435	7,981	1,381	34.50%	231.64%	211,847,795	317,787	667	52.43%	100.76%
2016	73,512,140	20,763	3,541	4.74%	341.36%	11,477,960	7,985	1,437	4.06%	245.10%	254,534,920	317,637	801	20.21%	141.33%
2017	72,225,429	20,817	3,470	-2.00%	332.52%	11,139,952	7,852	1,419	-1.31%	240.59%	260,153,025	317,191	820	2.35%	147.00%
2018	71,520,242	21,041	3,399	-2.03%	323.73%	10,670,697	7,685	1,389	-2.13%	233.35%	238,811,908	316,946	753	-8.13%	126.91%
2019	67,133,631	20,753	3,235	-4.83%	303.27%	9,818,192	7,448	1,318	-5.07%	216.46%	227,211,602	317,462	716	-5.01%	115.54%

Rate Annual %chg Average Value/Acre: 14.96%

12.21%

7.98%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	553,525	5,436	102			4,770	48	100			127,598,650	357,339	357		
2010	728,300	5,453	134	31.16%	31.16%	0	0			#VALUE!	155,306,925	357,323	435	21.72%	21.72%
2011	707,055	5,512	128	-3.95%	25.98%	0	0			#VALUE!	157,121,375	357,328	440	1.17%	23.14%
2012	628,695	5,507	114	-11.01%	12.11%	209,430	315	664		564.25%	160,285,355	355,582	451	2.51%	26.24%
2013	613,495	5,507	111	-2.42%	9.40%	277,840	375	741	11.48%	640.51%	166,225,835	355,741	467	3.66%	30.86%
2014	613,415	5,262	117	4.65%	14.49%	474,745	424	1,120	51.25%	1020.05%	200,850,035	355,464	565	20.92%	58.24%
2015	1,646,875	9,406	175	50.17%	71.94%	376,390	270	1,396	24.65%	1296.16%	294,606,245	356,065	827	46.43%	131.71%
2016	1,880,635	9,420	200	14.03%	96.07%	376,390	270	1,396	0.00%	1296.21%	341,782,045	356,074	960	16.01%	168.81%
2017	1,998,354	9,521	210	5.13%	106.13%	404,505	265	1,526	9.33%	1426.43%	345,921,265	355,646	973	1.33%	172.39%
2018	1,848,751	9,516	194	-7.43%	90.80%	312,250	268	1,164	-23.75%	1063.94%	323,163,848	355,456	909	-6.53%	154.61%
2019	1,845,912	9,538	194	-0.39%	90.06%	312,250	268	1,164	0.00%	1063.94%	306,321,587	355,469	862	-5.22%	141.33%

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GARFIELD

Rate Annual %chg Average Value/Acre: 9.21%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

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	1	40,465	693,481	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	1	40,465	693,481
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	40,465	693,481

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	83	24	144	251

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	216,444	30	4,202,128	1,005	211,100,405	1,038	215,518,977
28. Ag-Improved Land	3	301,490	14	4,264,929	281	84,546,085	298	89,112,504
29. Ag Improvements	3	96,891	14	1,633,116	296	22,965,858	313	24,695,865

30. Ag Total				1,351	329,327,346
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	12,000	10	10.00	120,000	
33. HomeSite Improvements	1	0.00	32,302	10	0.00	789,954	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	13.44	37,962	
36. FarmSite Improv Land	3	5.12	15,360	14	45.37	136,110	
37. FarmSite Improvements	3	0.00	64,589	14	0.00	843,162	
38. FarmSite Total							
39. Road & Ditches	0	1.59	0	0	48.32	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	194	214.00	2,568,000	205	225.00	2,700,000	
33. HomeSite Improvements	196	0.00	15,935,240	207	0.00	16,757,496	365,175
34. HomeSite Total				207	225.00	19,457,496	
35. FarmSite UnImp Land	15	28.47	61,935	17	41.91	99,897	
36. FarmSite Improv Land	255	672.36	2,000,980	272	722.85	2,152,450	
37. FarmSite Improvements	278	0.00	7,030,618	295	0.00	7,938,369	461,011
38. FarmSite Total				312	764.76	10,190,716	
39. Road & Ditches	0	1,801.56	0	0	1,851.47	0	
40. Other- Non Ag Use	0	2,291.55	1,145,775	0	2,291.55	1,145,775	
41. Total Section VI				519	5,132.78	30,793,987	826,186

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	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	11	1,288.49	1,040,893	11	1,288.49	1,040,893
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,260.10	20.70%	14,079,632	23.81%	3,305.00
46. 1A	3,784.23	18.39%	12,506,891	21.15%	3,305.00
47. 2A1	1,185.45	5.76%	3,917,914	6.63%	3,305.00
48. 2A	1,702.39	8.27%	4,800,740	8.12%	2,820.00
49. 3A1	1,665.46	8.09%	4,696,597	7.94%	2,820.00
50. 3A	2,057.23	10.00%	5,143,075	8.70%	2,500.00
51. 4A1	3,642.10	17.70%	9,105,250	15.40%	2,500.00
52. 4A	2,278.59	11.07%	4,876,184	8.25%	2,140.00
53. Total	20,575.55	100.00%	59,126,283	100.00%	2,873.62
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,543.19	21.73%	2,237,657	25.64%	1,450.02
56. 2D1	259.88	3.66%	376,840	4.32%	1,450.05
57. 2D	2,580.85	36.34%	3,277,689	37.55%	1,270.00
58. 3D1	235.54	3.32%	299,139	3.43%	1,270.01
59. 3D	180.45	2.54%	191,276	2.19%	1,059.99
60. 4D1	937.97	13.21%	989,264	11.33%	1,054.69
61. 4D	1,363.50	19.20%	1,356,720	15.54%	995.03
62. Total	7,101.38	100.00%	8,728,585	100.00%	1,229.14
Grass					
63. 1G1	46,546.19	14.71%	42,911,702	18.87%	921.92
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	39,011.59	12.33%	31,722,983	13.95%	813.17
66. 2G	12,705.05	4.02%	11,815,707	5.20%	930.00
67. 3G1	145,337.95	45.94%	92,467,854	40.66%	636.23
68. 3G	67,031.38	21.19%	44,260,492	19.46%	660.30
69. 4G1	1,079.38	0.34%	977,543	0.43%	905.65
70. 4G	4,686.32	1.48%	3,280,424	1.44%	700.00
71. Total	316,397.86	100.00%	227,436,705	100.00%	718.83
Irrigated Total					
	20,575.55	5.81%	59,126,283	19.88%	2,873.62
Dry Total					
	7,101.38	2.01%	8,728,585	2.93%	1,229.14
Grass Total					
	316,397.86	89.34%	227,436,705	76.45%	718.83
72. Waste	9,784.67	2.76%	1,872,959	0.63%	191.42
73. Other	290.42	0.08%	325,870	0.11%	1,122.06
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	354,149.88	100.00%	297,490,402	100.00%	840.01

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	11.75	45.19%	33,135	49.41%	2,820.00
50. 3A	9.54	36.69%	23,850	35.56%	2,500.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	4.71	18.12%	10,079	15.03%	2,139.92
53. Total	26.00	100.00%	67,064	100.00%	2,579.38
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	32.09	24.12%	46,531	27.13%	1,450.02
57. 2D	11.68	8.78%	14,834	8.65%	1,270.03
58. 3D1	77.36	58.13%	98,248	57.29%	1,270.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	11.94	8.97%	11,882	6.93%	995.14
62. Total	133.07	100.00%	171,495	100.00%	1,288.76
Grass					
63. 1G1	127.14	11.54%	118,014	14.77%	928.22
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	144.83	13.14%	134,692	16.86%	930.00
66. 2G	46.20	4.19%	42,967	5.38%	930.02
67. 3G1	507.52	46.05%	322,399	40.36%	635.24
68. 3G	249.48	22.64%	158,525	19.85%	635.42
69. 4G1	15.47	1.40%	14,156	1.77%	915.06
70. 4G	11.45	1.04%	8,015	1.00%	700.00
71. Total	1,102.09	100.00%	798,768	100.00%	724.78
Irrigated Total					
	26.00	2.01%	67,064	6.43%	2,579.38
Dry Total					
	133.07	10.31%	171,495	16.44%	1,288.76
Grass Total					
	1,102.09	85.38%	798,768	76.59%	724.78
72. Waste	29.64	2.30%	5,630	0.54%	189.95
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,290.80	100.00%	1,042,957	100.00%	807.99

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	109.67	360,045	2,282.03	7,161,791	18,209.85	51,671,511	20,601.55	59,193,347
77. Dry Land	5.10	7,325	202.22	246,687	7,027.13	8,646,068	7,234.45	8,900,080
78. Grass	161.28	123,204	818.63	723,251	316,520.04	227,389,018	317,499.95	228,235,473
79. Waste	0.00	0	96.97	18,426	9,717.34	1,860,163	9,814.31	1,878,589
80. Other	0.00	0	15.22	22,830	275.20	303,040	290.42	325,870
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	276.05	490,574	3,415.07	8,172,985	351,749.56	289,869,800	355,440.68	298,533,359

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	20,601.55	5.80%	59,193,347	19.83%	2,873.25
Dry Land	7,234.45	2.04%	8,900,080	2.98%	1,230.24
Grass	317,499.95	89.33%	228,235,473	76.45%	718.85
Waste	9,814.31	2.76%	1,878,589	0.63%	191.41
Other	290.42	0.08%	325,870	0.11%	1,122.06
Exempt	0.00	0.00%	0	0.00%	0.00
Total	355,440.68	100.00%	298,533,359	100.00%	839.90

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Burwell	34	330,858	523	6,009,318	525	39,625,518	559	45,965,694	330,170
83.2 Calamus	69	1,009,000	82	3,487,679	124	9,610,593	193	14,107,272	483,096
83.3 Rural	10	169,426	124	2,752,509	131	15,416,236	141	18,338,171	237,372
84 Residential Total	113	1,509,284	729	12,249,506	780	64,652,347	893	78,411,137	1,050,638

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Burwell	8	84,275	104	1,381,283	107	7,974,314	115	9,439,872	37,112
85.2 Calamus	0	0	6	180,104	6	702,042	6	882,146	0
85.3 Rural	3	128,365	25	777,144	26	6,500,242	29	7,405,751	30,900
86 Commercial Total	11	212,640	135	2,338,531	139	15,176,598	150	17,727,769	68,012

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	46,227.94	14.65%	42,615,729	18.81%	921.86
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	38,611.08	12.24%	31,350,509	13.84%	811.96
90. 2G	12,705.05	4.03%	11,815,707	5.21%	930.00
91. 3G1	145,207.75	46.03%	92,359,788	40.76%	636.05
92. 3G	66,959.09	21.22%	44,200,491	19.51%	660.11
93. 4G1	1,079.38	0.34%	977,543	0.43%	905.65
94. 4G	4,686.19	1.49%	3,280,333	1.45%	700.00
95. Total	315,476.48	100.00%	226,600,100	100.00%	718.28
CRP					
96. 1C1	318.25	34.54%	295,973	35.38%	930.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	400.51	43.47%	372,474	44.52%	930.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	130.20	14.13%	108,066	12.92%	830.00
101. 3C	72.29	7.85%	60,001	7.17%	830.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.13	0.01%	91	0.01%	700.00
104. Total	921.38	100.00%	836,605	100.00%	907.99
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	315,476.48	99.71%	226,600,100	99.63%	718.28
CRP Total	921.38	0.29%	836,605	0.37%	907.99
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	316,397.86	100.00%	227,436,705	100.00%	718.83

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	127.14	11.54%	118,014	14.77%	928.22
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	144.83	13.14%	134,692	16.86%	930.00
90. 2G	46.20	4.19%	42,967	5.38%	930.02
91. 3G1	507.52	46.05%	322,399	40.36%	635.24
92. 3G	249.48	22.64%	158,525	19.85%	635.42
93. 4G1	15.47	1.40%	14,156	1.77%	915.06
94. 4G	11.45	1.04%	8,015	1.00%	700.00
95. Total	1,102.09	100.00%	798,768	100.00%	724.78
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	1,102.09	100.00%	798,768	100.00%	724.78
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	1,102.09	100.00%	798,768	100.00%	724.78

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

36 Garfield

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	73,337,378	78,136,137	4,798,759	6.54%	1,050,638	5.11%
02. Recreational	350,000	275,000	-75,000	-21.43%	0	-21.43%
03. Ag-Homesite Land, Ag-Res Dwelling	19,248,321	19,457,496	209,175	1.09%	365,175	-0.81%
04. Total Residential (sum lines 1-3)	92,935,699	97,868,633	4,932,934	5.31%	1,415,813	3.78%
05. Commercial	14,806,203	14,341,475	-464,728	-3.14%	37,112	-3.39%
06. Industrial	3,386,294	3,386,294	0	0.00%	30,900	-0.91%
07. Total Commercial (sum lines 5-6)	18,192,497	17,727,769	-464,728	-2.55%	68,012	-2.93%
08. Ag-Farmsite Land, Outbuildings	9,542,408	10,190,716	648,308	6.79%	461,011	1.96%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,145,775	1,145,775	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	10,688,183	11,336,491	648,308	6.07%	461,011	1.75%
12. Irrigated	67,303,153	59,193,347	-8,109,806	-12.05%		
13. Dryland	9,726,312	8,900,080	-826,232	-8.49%		
14. Grassland	226,796,786	228,235,473	1,438,687	0.63%		
15. Wasteland	1,845,099	1,878,589	33,490	1.82%		
16. Other Agland	312,250	325,870	13,620	4.36%		
17. Total Agricultural Land	305,983,600	298,533,359	-7,450,241	-2.43%		
18. Total Value of all Real Property (Locally Assessed)	427,799,979	425,466,252	-2,333,727	-0.55%	1,944,836	-1.00%

2020 Assessment Survey for Garfield County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	One
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$148,440
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$42,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$23,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard Appraisals Inc.
2.	CAMA software:
	Vanguard Appraisals Inc.
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, https://garfield.gworks.com
7.	Who maintains the GIS software and maps?
	Assessment Staff and gWorks
8.	What type of aerial imagery is used in the cyclical review of properties?
	Google Earth and gworks
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	Vanguard Appraisals Inc.

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Burwell
4.	When was zoning implemented?
	Burwell-1970; County-2000

D. Contracted Services

1.	Appraisal Services:
	Tax Valuation Inc.
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, Tax Valuation Inc. for commercial.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Certified General Appraiser
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Appraiser provides a value subject to assessor's opinion.

2020 Residential Assessment Survey for Garfield County

1.	Valuation data collection done by:										
	Assessment Staff										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Burwell is all improved and unimproved properties located within the City of Burwell. Population of approximately 1,210 located on State Highway 11 and 91. Public school system for K-12 grades. The second class city offers a variety of jobs, services and goods that make living in it desirable. Burwell has a large trade area.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Calamus is all improved and unimproved properties within the subdivisions located near the Calamus Reservoir. The southeast corner of the lake is located in Garfield County.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Rural is all improved and unimproved residential properties located outside the corporate limits of Burwell.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Burwell is all improved and unimproved properties located within the City of Burwell. Population of approximately 1,210 located on State Highway 11 and 91. Public school system for K-12 grades. The second class city offers a variety of jobs, services and goods that make living in it desirable. Burwell has a large trade area.	2	Calamus is all improved and unimproved properties within the subdivisions located near the Calamus Reservoir. The southeast corner of the lake is located in Garfield County.	3	Rural is all improved and unimproved residential properties located outside the corporate limits of Burwell.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Burwell is all improved and unimproved properties located within the City of Burwell. Population of approximately 1,210 located on State Highway 11 and 91. Public school system for K-12 grades. The second class city offers a variety of jobs, services and goods that make living in it desirable. Burwell has a large trade area.										
2	Calamus is all improved and unimproved properties within the subdivisions located near the Calamus Reservoir. The southeast corner of the lake is located in Garfield County.										
3	Rural is all improved and unimproved residential properties located outside the corporate limits of Burwell.										
AG	Agricultural homes and outbuildings										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The cost approach to value is applied using local depreciation derived from a market analysis. The sales comparison approach is also utilized through unit of comparison studies.										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?										
	A depreciation study and tables are developed based on local market information.										
5.	Are individual depreciation tables developed for each valuation group?										
	No, they are all on the same table. As the rural residential is reviewed they will be updated.										
6.	Describe the methodology used to determine the residential lot values?										
	Vacant lot sales – based on the size of the parcel the \$/sq ft or \$/acre was determined with consideration given to excess land.										
7.	How are rural residential site values developed?										
	Rural residential site values are developed based on sales and through local market information. Surrounding counties site values are also compared to.										
8.	Are there form 191 applications on file?										
	No										
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?										

All lots are treated the same, currently there is no difference.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2018	2008	2017	2015-2016
2	2018	2008	2020	2017
3	2014	2008	2017	2015-2020
AG	2014	2008	2017	2015-2020

Lot values in Burwell and Calamus were adjusted for 2020.

2020 Commercial Assessment Survey for Garfield County

1.	Valuation data collection done by:			
	Assessment Staff and Tax Valuation Inc.			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	Burwell is all improved and unimproved properties located within the corporate limits of the city of Burwell. Population of approximately 1,210 located on State Highways 11 and 91. Public school system for K-12 grades. The second class city offers a variety of jobs, services and goods that make living in it desirable. Burwell has a large trade area. Calamus and Rural commercial are also included in this valuation group.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The cost approach to value is applied using Marshall & Swift pricing and depreciation tables supplied by the CAMA vendor and adjusted as needed. The sales approach is also utilized through unit of comparison studies. The income approach is utilized after rental information is gathered.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The contracted appraisal company has a very good working knowledge of unique properties as they work in several counties in the state. The state sales file query function is also used when needed.			
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?			
	The depreciation study is based on local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	At present the Marshall & Swift depreciation tables by occupancy code is used and then adjusted to local depreciation.			
6.	Describe the methodology used to determine the commercial lot values.			
	Vacant lot sales are used based on the size of the parcel, the \$/sq ft or acre.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2008	2016
				<u>Date of Last Inspection</u>
				2018

2020 Agricultural Assessment Survey for Garfield County

1.	Valuation data collection done by:										
	Assessment Staff.										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The specific characteristics for the non-influenced area are soils, land use and land enrolled in federal programs in which payments are received for removing such land from agricultural production.</td> <td style="text-align: center;">2017-2018</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The special valuation area is located along the Calamus River; as well as land associated with State Highway 96 close to the Calamus Reservoir.</td> <td style="text-align: center;">2017-2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The specific characteristics for the non-influenced area are soils, land use and land enrolled in federal programs in which payments are received for removing such land from agricultural production.	2017-2018	2	The special valuation area is located along the Calamus River; as well as land associated with State Highway 96 close to the Calamus Reservoir.	2017-2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	The specific characteristics for the non-influenced area are soils, land use and land enrolled in federal programs in which payments are received for removing such land from agricultural production.	2017-2018									
2	The special valuation area is located along the Calamus River; as well as land associated with State Highway 96 close to the Calamus Reservoir.	2017-2018									
3.	Describe the process used to determine and monitor market areas.										
	The valuation grouping for the non-influenced area is developed by similar topography, soil characteristics and geographic characteristics. The recreational/commercial influenced area is monitored for the determination of the primary use of the parcel.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Rural residential/recreational land is identified by the primary use of the parcel and non-agricultural influences in the market. Also used are questionnaires from buyer/owners as to their purpose for the land.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Feedlots are the only intensive use currently identified and were set this way by two assessors ago.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	The state sales file query is used with WRP sales being borrowed from neighboring counties to determine an appropriate market value. Fee appraiser are also willing to share sales. Sales are reviewed as to what actually sold. Currently WRP is valued at \$500/acre based on sales.										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many parcels have a special valuation application on file?										
	11										
8b.	What process was used to determine if non-agricultural influences exist in the county?										

	Upon verification the land was used for recreational purposes, the sales study determined sales in this area were being used for other non-agricultural purposes.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	Recreational uses such as hunting, fishing, personal pleasure, family campgrounds and quiet enjoyment.
8d.	Where is the influenced area located within the county?
	The land in market area 5 is located along the Calamus River and also includes the land associated with NE HWY 96 directly to and along the Calamus Reservoir. Sections 5-6 T21-R16, and Sections 31-32 T22-R16.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Analysis of sales contained in the special valuation areas creates a market value for properties that are influenced by non-agricultural purposes. In the case of recreational sales, these sales will be located along the Calamus River. Residential and commercial sales are located along HWY 96 which is relatively close to the Calamus Reservoir. After analysis of sales along the river and the HWY within the county, the market value was set at a price reflective of the use as other than agricultural usage.

2019 PLAN OF ASSESSMENT FOR GARFIELD COUNTY

Assessment Years 2020, 2021 and 2022

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after any changes are made by either the assessor or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Garfield County:

Per the 2019 County Abstract, Garfield County consists of 2,401 taxable parcels with the following real property types:

Property Type	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	883	36.78%	16.93%
Commercial	138	5.75%	4.62%
Industrial	13	0.54%	0.78%
Recreational	18	0.75%	0.10%
Agricultural	1,338	55.72%	77.32%
Special Value	11	0.46%	0.25%
Totals	2,401	100%	100%

Agricultural land - taxable acres: 355,468.71

Other pertinent facts: Approximately 75% of the county value is agricultural land and of that value 74% is primarily grassland.

Current Resources:

- A. Staff: County Assessor and Deputy Assessor
The Assessor and Deputy Assessor are required to obtain 60 hours of continuing education every four years to maintain certification. The Assessor Certificate holders which include the Deputy Assessor attend workshops and meetings to further their knowledge of the assessment field. The Assessor and Deputy Assessor have taken classes provided by Property Assessment Division, CAMA user education, as well as IAAO classes.
- B. Cadastral Maps
The Garfield County cadastral maps were originally completed in 1969. Additional pages have been added to show changes such as annexation and new subdivisions. The assessment staff maintains the cadastral maps. All new subdivision and parcel splits are kept up to date, as well as ownership transfers.
- C. Property Record Cards - Property information, photo, sketches, etc.
A concentrated effort towards a "paperless" property record card is in effect. Garfield County Assessment Office went on-line July, 2006 with the property record information.
- D. Software for CAMA and Assessment Administration.
Garfield County uses the Vanguard software for CAMA and Assessment Administration. Garfield County has implemented the GIS system. We continue to correct inaccuracies as found.
- E. Web based – property record information access

Property record information is available at: www.garfield.gworks.com

- F. GIS system is used to measure new field certifications and splits of real property.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Assessment staff processes sales transactions in the computer system, this process changes the ownership in the CAMA System and ownership changes are recorded on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are made to realtors, attorneys and brokers when further information is needed. The assessment staff reviews the sales, checks the accuracy of the data, and visits with property owners whenever possible. Building permits and information statements are received from city and county zoning offices, and individual taxpayers of changes to a property. The permits are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions within each assessor location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit review process offers opportunity for individual property reviews. We annually review properties of owners or tenants who have land certification requirements, working in conjunction with the Farm Service Agency and the Natural Resource District which provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. For each assessor location and market area consideration is given to the number of sales in the study and the time frame of the parcel data. This information is reviewed several times throughout the year. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.
- D. Approaches to Value
 - 1) Market Approach; sales comparisons, - Similar properties are studied to determine if and what actions will be necessary for adjustments for the upcoming year. Comparable sales are used when valuing property or during valuation protest hearings.
 - 2) Cost Approach; cost manual used, date of manual and latest depreciation study Garfield County currently uses Vanguard with Vanguard costing (2008). Marshall & Swift cost manuals (September 2015) are used for Commercial properties. The Department of Revenue controls when the manuals are updated. Currently we are using 2008 costing which will be used until there are economic conditions that indicate the costing should be

changed. Local/market depreciation is developed and utilized. The latest depreciation study varies by assessor location and property class.

- 3) Income Approach; income and expense data collection/analysis from the market- Gather income/rental information as available for commercial properties. The income approach is used when available on the commercial properties. Garfield County does not use the income approach to value residential properties.
 - 4) Land valuation studies, establish market areas, special value for agricultural land- Residential vacant land sales are entered in a spreadsheet for further review to be sure our land values stay current with market activity. Agricultural land sales are plotted on a map indicative to the land use of each class i.e. irrigation, dry cropland, grassland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, Time frame of sales, and Number of acres sold. With our Liaison's help, sales are borrowed from neighboring counties to balance all aspects of the sales. The special value area is reviewed annually in an attempt to determine if there are additional areas that reflect non-agricultural influences affecting the market.
- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to valuation with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions. – Sales assessment ratios are reviewed prior to any assessment actions and after final values are applied to the sales within all classes and subclasses of properties. Then any changes needed are applied to the entire population of properties within the subclasses and classes of property within the county. Finally a unit of comparison analysis is completed to insure uniformity within the class or sub-class.
- G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1st of each year. These are mailed to the last known address of property owners as of May 20th. After notices have been mailed the assessment staff is available to answer any questions or concerns from the taxpayers. Personal Property and Homestead Exemption notices are printed with staff assisting in the filing of these documents.

Level of Value, Quality, and Uniformity for Assessment Year 2019:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	92	NA	NA
Commercial	100	NA	NA
Agricultural Land	75	NA	NA
Special Value Agland	75	NA	NA

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2019 Reports & Opinions.

Assessment Actions planned for Assessment Year 2020:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Review statistics for any needed changes to remain in compliance for the coming year. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. Continue reviewing/correcting parcel information on the GIS System.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. A Commercial Appraiser will complete an on-site review if needed. Continue reviewing/correcting parcel information on the GIS System.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Sales will be plotted on the soil topographical map indicative to the land use at 80+% of each subclass of irrigation, grassland, or dry cropland with the price per acre listed. Market area boundaries, if deemed appropriate will be scrutinized for proportionality of number of sales and timeliness of sales. Consideration will also be given to borrowing sales from the neighboring counties. Physically review parcels in Township 21 & 22 Range 13-15, correcting parcel information as needed. The unimproved parcels will have the GIS soils implemented; also the irrigated acres will be compared to the NRD certifications. Continue to make any necessary changes/corrections to the GIS soils/acres to deeded acres.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. Complete an annual review of properties for continued agricultural use.

Assessment Actions Planned for Assessment Year 2021:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the review of the class. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Review statistics for any needed changes to remain in compliance for the coming year. A Commercial Appraiser will complete an on-site review if needed. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue to monitor market areas and plot sales. Adjustments to class and subclass values will be analyzed and applied as necessary. Review of properties in Township 23 & 24, Ranges 13-16. The unimproved parcels will have the GIS soils implemented; also the irrigated acres will be compared to the NRD certifications. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. Continue to make necessary changes/corrections to GIS soils/acres to deeded acres.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. Complete an annual review of properties for continued agricultural use.

Assessment Actions Planned for Assessment Year 2022:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six year review in the city of Burwell. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. The Commercial Appraiser will complete an onsite review if needed. Review statistics for any needed changes to remain in compliance for the coming year. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue to monitor market areas and plot sales. Adjustments to class and subclass values will be analyzed and

applied as necessary. The unimproved parcels will have the GIS soils implemented; also the irrigated acres will be compared to the NRD certifications. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes will be done. Continue to make necessary changes/corrections to GIS soils/acres to deeded acres.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. Complete an annual review of properties for continued agricultural use.

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

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

8. Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
10. Tax List Corrections: prepare tax list correction documents for county board approval.
11. County Board of Equalization: attend County Board of Equalization meetings for valuation protests – assemble and provide information
12. Tax Equalization and Review Appeals: staff prepares information and Assessor attends taxpayer appeal hearings before the Commission to defend valuation.
13. Tax Equalization and Review Appeals Statewide Equalization: Assessor attends hearings if applicable to county, defend values, and/or implement orders from the Commission.
14. Education: Assessor, Deputy Assessors and/or Administrative Assistants: attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification. Retention of the assessor certification requires 60 hours of approved continuing education every four years.

Conclusion:

With all the entities of county government that utilize the assessment records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

The continual review of all properties will cause the assessment records to be more accurate and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales reviews will continue to be important in order to adjust for market areas or trends within the county.

Respectfully submitted:

Kali Swett
Garfield County Assessor

Garfield County Assessor's Office

Kali Swett, Assessor

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February 19, 2020

Nebraska Department of Revenue

Property Assessment Division

301 Centennial Mall South

PO Box 98919

Lincoln, NE 68508

The method of determining the Special Value values for Garfield County, Nebraska is as follows:

The Special Value area in Garfield County is located along the Calamus River and also included the land associated with Nebraska State Highway 96 and directly to and along the Calamus Reservoir.

The uninfluenced values are derived from the sales file and equalized with the surrounding lands, using 69-75% of the indicated market values. This is done on a yearly basis, just as is the valuing of agricultural land.

The values for Special Value are derived from the sales file and equalized to the surrounding market values of land. This is also done on a yearly basis at the time the agricultural land is valued.

Kali Swett

Garfield County Assessor