

Table of Contents

2015 Commission Summary

2015 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas

Valuation History Charts

2015 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	6	Median	121.58
Total Sales Price	\$177,900	Mean	121.96
Total Adj. Sales Price	\$177,900	Wgt. Mean	106.46
Total Assessed Value	\$189,393	Average Assessed Value of the Base	\$18,702
Avg. Adj. Sales Price	\$29,650	Avg. Assessed Value	\$31,566

Confidence Interval - Current

95% Median C.I	73.72 to 173.73
95% Wgt. Mean C.I	54.70 to 158.22
95% Mean C.I	78.88 to 165.04
% of Value of the Class of all Real Property Value in the	1.75
% of Records Sold in the Study Period	2.99
% of Value Sold in the Study Period	5.04

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	8	100	89.52
2013	7		67.71
2012	5		94.21
2011	9		114

2015 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	2	Median	74.80
Total Sales Price	\$14,000	Mean	74.80
Total Adj. Sales Price	\$14,000	Wgt. Mean	75.92
Total Assessed Value	\$10,629	Average Assessed Value of the Base	\$11,271
Avg. Adj. Sales Price	\$7,000	Avg. Assessed Value	\$5,315

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-125.91 to 275.51
% of Value of the Class of all Real Property Value in the County	0.24
% of Records Sold in the Study Period	4.44
% of Value Sold in the Study Period	2.10

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	4	100	71.73
2013	3		100.80
2012	2		418.65
2011	1		295

2015 Opinions of the Property Tax Administrator for Blaine County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Blaine County

The rural properties were physically inspected by Tax Valuation, Inc. for this assessment year.

Only routine maintenance was completed for parcels within the villages.

2015 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:																							
	The assessor and Tax Valuation, Inc																							
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Brewster, Purdum, Halsey, and the Rural Area - the market in these areas is not organized, sales are sporadic.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings- Structures located on rural parcels throughout the county</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.	02	Brewster, Purdum, Halsey, and the Rural Area - the market in these areas is not organized, sales are sporadic.	AG	Outbuildings- Structures located on rural parcels throughout the county												
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02	Brewster, Purdum, Halsey, and the Rural Area - the market in these areas is not organized, sales are sporadic.																							
AG	Outbuildings- Structures located on rural parcels throughout the county																							
3.	List and describe the approach(es) used to estimate the market value of residential properties.																							
	Only the cost approach is used as there is insufficient market data to develop the other approaches.																							
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																							
	Depreciation tables are established using local market information.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	Yes																							
6.	Describe the methodology used to determine the residential lot values?																							
	The square foot method is used.																							
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																							
	N/A																							
8.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">02</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2014-2015</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>				<u>Valuation Grouping</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>	01	2014	2013	2014	2014	02	2014	2013	2014	2014-2015	AG	2008	2008	2009	2015
<u>Valuation Grouping</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>																				
01	2014	2013	2014	2014																				
02	2014	2013	2014	2014-2015																				
AG	2008	2008	2009	2015																				
	The rural properties were inspected in 2015, but still remain on the 2009 depreciation table with 2008 costing. A land study will be conducted next year and new depreciation applied to the rural parcels. Most rural outbuildings are on a flat value table.																							

2015 Residential Correlation Section for Blaine County

County Overview

Blaine county is a sparsely populated county with a population of only 478 (2010 census). The residential market is unorganized with over half of the residential parcels lying in Dunning, which is primarily influenced by the consolidated Sandhills Schools. The remainder of the county is quite rural and is influenced solely by the local ranching economy.

Description of Analysis

The county assessor has two valuation groupings in the residential class to recognize the economic influence in Dunning from the remainder of the county. A comparison of the number of sales in each valuation grouping to the number parcels within county indicate that the sales file sample is unrepresentative of the county as a whole. Even if a balanced sample existed, the sample contains only six sales and is too small for a statistical analysis to be deemed reliable.

The reported assessment actions state that rural residential parcels were inspected by Tax Valuation, Inc. this year and any physical changes were updated. The assessor plans to apply new depreciation, analyze the land and update costing to the inspected properties next year. For the rest of the residential class only routine maintenance and pick-up work was completed. The sales file and county abstract of assessment reflect these actions.

The residential market in Blaine County remains erratic and unorganized. Although the median falls outside of the acceptable range, the sales within the study period were all located in the villages that were reappraised last year and are believed to be at an acceptable level of value. The assessor continues to meet the requirements of the six year inspection and review cycle and goals set forth in the three year plan.

Sales Qualification

A sales qualification review as completed by the Department annually. The review involved analyzing the sales utilization rate and screening the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The Department conducts a review of assessment practices in which one half of the counties are reviewed each year. This review as conducted in Blaine County during 2014. It was determined that appraisal techniques were consistently and equitably applied in the residential class.

2015 Residential Correlation Section for Blaine County

Level of Value

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

2015 Commercial Assessment Actions for Blaine County

The commercial parcels in the county were reappraised by Tax Valuation Inc. This involved the physical review of the property and revaluation of all commercial properties.

Routine maintenance was completed timely.

2015 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:			
	Tax Valuation, Inc.			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	There are too few commercial properties in the county to warrant stratifying them into valuation groupings.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Only the cost approach is used as there is insufficient market data to develop the other approaches.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	When necessary, a Certified General Appraiser is hired to help value unique properties, as was done this year with a new hog confinement.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	Depreciation tables are established using market data from within the county and surrounding areas.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	n/a			
6.	Describe the methodology used to determine the commercial lot values.			
	The square foot method is used; because sales data within the county is limited residential and commercial lots are valued using the same table.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2015	2008	2014
	Costing will be update next year when the rural depreciation study is completed next year.			

2015 Commercial Correlation Section for Blaine County

County Overview

With only 36 improved commercial parcels, many of them being vacant or used for storage, there is not an organized commercial market in Blaine County. The commercial properties are scattered throughout the villages of Dunning, Brewster, and Purdum with a few parcels in Halsey and the rural area.

Description of Analysis

There is only one valuation group in the commercial class. With so few so commercial parcels and no order in the sales data, all commercial properties are valued using the same tables and if need be economic differences are addressed in the land tables. Of the thirty-six commercial parcels over half of the parcels are within two occupancy codes 353-Retail Stores and 528-Service Garage, with the remaining occupancy codes containing only one or two parcels each. The current sample of commercial sales contains only two sales; one sale is coded a retail store and the other sale is a service garage. With only two sales in the study period, the use of calculated statistics to determine the level of value is not meaningful.

The assessment actions state that the commercial class was reappraised by Tax Valuation Inc. for the 2015 assessment year. The reappraisal included the physical inspection of the properties to meet the requirements of the six year inspection. Lot values were also updated using the land study that was created for the residential parcels within the villages last year. The county abstract of assessment support the reported actions.

Sales Qualification

A Sales Qualification Review is conducted annually by the Department for all counties. This review involves analyzing the sales utilization rate and reviewing the non-qualified sales roster to ensure that the reason for non-qualifying the sales are adequate and documented. Only one non-qualified sale existed in this study period. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The Department conducts a review of assessment practices in which a portion of the counties are reviewed each year. This review was conducted for Blaine County in 2014; the review confirms that appraisal techniques were consistently and equitably applied within the class. Based on all available information and review of the county's assessment practices, the quality of assessment of the commercial class is in compliance with professionally accepted mass appraisal standards.

2015 Commercial Correlation Section for Blaine County

Level of Value

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

2015 Agricultural Assessment Actions for Blaine County

Improved agricultural properties were reviewed for the 2015 assessment year by Tax Valuation, Inc. Any physical changes noted during the inspection were updated.

A land study is conducted annually on agricultural land to determine values. Irrigated values increased 42%, dry land 29% and grassland varied from 29% to 18%.

An additional land use review was completed on all dryland parcels within the county. GIS imagery was viewed and land owners were directly contacted. Upon this review the assessor discovered that most of the dryland within the county had been converted back to native grasses. Records were corrected to reflect these changes.

2015 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:							
	Tax Valuation, Inc and assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.	2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.	2015						
	The assessor reviewed the dryland in her county by contacting the landowners and reviewing the GIS to update land use. Many of the acres that were once tilled up to dryland are now converted back to grass. The assessor has corrected the land use on the dryland that changed.							
3.	Describe the process used to determine and monitor market areas.							
	n/a							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Rural residential lands are identified through the annual land use study. Generally, a parcel that is 10 acres or less will be reviewed to determine what the primary use of the parcel is. There is currently not any land in the county classified as recreational.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Yes, farm home sites and rural residential home sites carry the same value.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	No							

Blaine County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	1	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Thomas	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	2,100
Cherry	1	n/a	2,300	2,300	2,298	2,087	2,067	2,092	2,100	2,135
Brown	1	n/a	2,962	3,076	3,185	2,538	2,543	2,220	2,400	2,729
Rock	2	n/a	2,300	n/a	2,200	2,150	2,100	2,000	1,950	2,031
Loup	1	n/a	4,000	n/a	3,500	3,500	3,100	3,100	2,000	3,389
Custer	2	n/a	2,100	2,100	2,100	n/a	2,100	2,100	2,100	2,100
Logan	1	n/a	3,630	3,495	3,360	2,870	2,870	2,600	2,485	3,048

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	n/a	515	n/a	n/a	n/a	515	515	515	515
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	725	725	700	700	700	700	700	705
Brown	1	n/a	950	950	950	865	705	705	705	838
Rock	2	n/a	n/a	n/a	n/a	850	800	750	700	773
Loup	1	n/a	925	n/a	925	865	755	625	625	790
Custer	2	n/a	540	530	530	515	515	505	505	517
Logan	1	n/a	1,625	1,560	1,560	1,440	1,440	1,210	1,210	1,441

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	1	n/a	515	n/a	515	515	515	390	390	393
Thomas	1	n/a	n/a	335	335	n/a	335	335	335	335
Cherry	1	n/a	590	560	540	499	445	295	295	324
Brown	1	n/a	680	679	679	636	515	390	390	421
Rock	2	n/a	898	850	847	771	731	626	514	616
Loup	1	n/a	720	n/a	720	570	570	570	570	571
Custer	2	n/a	395	395	395	395	398	400	396	396
Logan	1	n/a	415	415	415	415	415	415	415	415

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

2015 Agricultural Correlation Section for Blaine County

County Overview

Blaine County is located in the Nebraska Sand Hills Region. This region is characterized by rolling grass-stabilized sand dunes, the fragile composition of the soils found in this area are not suitable for growing crops. Consequently, there is very little dry land and irrigated land in the county; many of the dry land acres have been returned to native grasses in recent years. Irrigation throughout the county is mainly located along the rivers. The majority of Blaine County is grass land that is utilized to graze cattle. The counties surrounding Blaine County are also part of the Sand Hills region and share the same compositional make-up of Blaine County; making them comparable for analysis.

Description of Analysis

Review of the sales within the county indicates a disproportionate sample when stratified by the sales date. Additional sales were brought in from surrounding counties to balance the sample between study periods and to expand the majority land use samples as much as possible; there was a lack of sales in the most recent study period in Blaine County and the surrounding counties. The sample is still small containing only eighteen sales qualified sales. With such a small sample, individual sales impact the statistics more heavily. Within this sample two middle year auction sales are affecting the overall median and majority land use medians.

Whereas the county is comprised of over 95% grass overall, the 95% majority grass land use would be the best indicator of the level of value. The sales analysis revealed that adjustments were needed for the grass classes. The county assessor increased grassland at a percentage that was typical of this region and the resulting values blend well with the neighboring counties. Although the county did not have any 80% or 95% MLU irrigated sales, the assessor attempted to recognize the current market in the Sand Hills Region and raised the irrigated values to match other comparable counties. With no market evidence, dryland is valued the same as the upper classes of grass. Very little dryland remains in the county, this year the assessor did a land study of the dry land by contacting land owners and reviewing the parcels with GIS imagery. Through this review the assessor identified that the majority of the dry land had been converted back to grass. The county's abstract of assessment reflect these changes.

Sales Qualification

A sales qualification review as completed by the Department annually. The review involved analyzing the sales utilization rate and reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

2015 Agricultural Correlation Section for Blaine County

Equalization and Quality of Assessment

The increases to agricultural land are typical of the region and the resulting values are comparable to surrounding counties to create intra and inter equality. This evidence supports that the agricultural subclasses are valued at uniform portions of market value; the quality of assessment for the agricultural class is believed to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on the analysis of all available information, the level of value of agricultural land in Blaine County is 69%.

**05 Blaine
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 6
 Total Sales Price : 177,900
 Total Adj. Sales Price : 177,900
 Total Assessed Value : 189,393
 Avg. Adj. Sales Price : 29,650
 Avg. Assessed Value : 31,566

MEDIAN : 122
 WGT. MEAN : 106
 MEAN : 122
 COD : 27.87
 PRD : 114.56

COV : 33.65
 STD : 41.04
 Avg. Abs. Dev : 33.89
 MAX Sales Ratio : 173.73
 MIN Sales Ratio : 73.72

95% Median C.I. : 73.72 to 173.73
 95% Wgt. Mean C.I. : 54.70 to 158.22
 95% Mean C.I. : 78.88 to 165.04

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrrs</u>											
01-OCT-12 To 31-DEC-12	1	133.78	133.78	133.78	00.00	100.00	133.78	133.78	N/A	5,000	6,689
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	109.37	109.37	109.37	00.00	100.00	109.37	109.37	N/A	4,900	5,359
01-JUL-13 To 30-SEP-13	2	77.42	77.42	77.48	04.78	99.92	73.72	81.12	N/A	57,000	44,166
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	1	173.73	173.73	173.73	00.00	100.00	173.73	173.73	N/A	19,000	33,008
01-APR-14 To 30-JUN-14	1	160.02	160.02	160.02	00.00	100.00	160.02	160.02	N/A	35,000	56,006
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	4	95.25	99.50	81.02	23.18	122.81	73.72	133.78	N/A	30,975	25,095
01-OCT-13 To 30-SEP-14	2	166.88	166.88	164.84	04.11	101.24	160.02	173.73	N/A	27,000	44,507
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	3	81.12	88.07	78.80	14.64	111.76	73.72	109.37	N/A	39,633	31,230
<u>ALL</u>	6	121.58	121.96	106.46	27.87	114.56	73.72	173.73	73.72 to 173.73	29,650	31,566

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	121.58	121.96	106.46	27.87	114.56	73.72	173.73	73.72 to 173.73	29,650	31,566
<u>ALL</u>	6	121.58	121.96	106.46	27.87	114.56	73.72	173.73	73.72 to 173.73	29,650	31,566

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	121.58	121.96	106.46	27.87	114.56	73.72	173.73	73.72 to 173.73	29,650	31,566
06											
07											
<u>ALL</u>	6	121.58	121.96	106.46	27.87	114.56	73.72	173.73	73.72 to 173.73	29,650	31,566

**05 Blaine
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 6
 Total Sales Price : 177,900
 Total Adj. Sales Price : 177,900
 Total Assessed Value : 189,393
 Avg. Adj. Sales Price : 29,650
 Avg. Assessed Value : 31,566

MEDIAN : 122
 WGT. MEAN : 106
 MEAN : 122
 COD : 27.87
 PRD : 114.56

COV : 33.65
 STD : 41.04
 Avg. Abs. Dev : 33.89
 MAX Sales Ratio : 173.73
 MIN Sales Ratio : 73.72

95% Median C.I. : 73.72 to 173.73
 95% Wgt. Mean C.I. : 54.70 to 158.22
 95% Mean C.I. : 78.88 to 165.04

Printed:4/2/2015 3:13:47PM

SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	109.37	109.37	109.37	00.00	100.00	109.37	109.37	N/A	4,900	5,359
Less Than 15,000	2	121.58	121.58	121.70	10.04	99.90	109.37	133.78	N/A	4,950	6,024
Less Than 30,000	3	133.78	138.96	155.90	16.03	89.13	109.37	173.73	N/A	9,633	15,019
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	5	133.78	124.47	106.38	26.75	117.01	73.72	173.73	N/A	34,600	36,807
Greater Than 14,999	4	120.57	122.15	105.56	37.10	115.72	73.72	173.73	N/A	42,000	44,336
Greater Than 29,999	3	81.12	104.95	96.87	35.47	108.34	73.72	160.02	N/A	49,667	48,112
<u>Incremental Ranges</u>											
0 TO 4,999	1	109.37	109.37	109.37	00.00	100.00	109.37	109.37	N/A	4,900	5,359
5,000 TO 14,999	1	133.78	133.78	133.78	00.00	100.00	133.78	133.78	N/A	5,000	6,689
15,000 TO 29,999	1	173.73	173.73	173.73	00.00	100.00	173.73	173.73	N/A	19,000	33,008
30,000 TO 59,999	3	81.12	104.95	96.87	35.47	108.34	73.72	160.02	N/A	49,667	48,112
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	6	121.58	121.96	106.46	27.87	114.56	73.72	173.73	73.72 to 173.73	29,650	31,566

05 Blaine
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 2
Total Sales Price : 14,000
Total Adj. Sales Price : 14,000
Total Assessed Value : 10,629
Avg. Adj. Sales Price : 7,000
Avg. Assessed Value : 5,315

MEDIAN : 75
WGT. MEAN : 76
MEAN : 75
COD : 21.12
PRD : 98.52

COV : 29.87
STD : 22.34
Avg. Abs. Dev : 15.80
MAX Sales Ratio : 90.59
MIN Sales Ratio : 59.00

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -125.91 to 275.51

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qtrrs											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	59.00	59.00	59.00	00.00	100.00	59.00	59.00	N/A	6,500	3,835
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	90.59	90.59	90.59	00.00	100.00	90.59	90.59	N/A	7,500	6,794
01-JUL-14 To 30-SEP-14											
Study Yrs											
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13	1	59.00	59.00	59.00	00.00	100.00	59.00	59.00	N/A	6,500	3,835
01-OCT-13 To 30-SEP-14	1	90.59	90.59	90.59	00.00	100.00	90.59	90.59	N/A	7,500	6,794
Calendar Yrs											
01-JAN-12 To 31-DEC-12											
01-JAN-13 To 31-DEC-13	1	59.00	59.00	59.00	00.00	100.00	59.00	59.00	N/A	6,500	3,835
ALL	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315
ALL	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315
04											
ALL	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315

05 Blaine
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 2
Total Sales Price : 14,000
Total Adj. Sales Price : 14,000
Total Assessed Value : 10,629
Avg. Adj. Sales Price : 7,000
Avg. Assessed Value : 5,315

MEDIAN : 75
WGT. MEAN : 76
MEAN : 75
COD : 21.12
PRD : 98.52

COV : 29.87
STD : 22.34
Avg. Abs. Dev : 15.80
MAX Sales Ratio : 90.59
MIN Sales Ratio : 59.00

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -125.91 to 275.51

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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	Asstd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315	
Less Than 30,000	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315	
Greater Than 14,999												
Greater Than 29,999												
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315	
15,000 TO 29,999												
30,000 TO 59,999												
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
353	1	59.00	59.00	59.00	00.00	100.00	59.00	59.00	N/A	6,500	3,835	
528	1	90.59	90.59	90.59	00.00	100.00	90.59	90.59	N/A	7,500	6,794	
<u>ALL</u>	2	74.80	74.80	75.92	21.12	98.52	59.00	90.59	N/A	7,000	5,315	

05 Blaine
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 18
Total Sales Price : 15,403,540
Total Adj. Sales Price : 15,403,540
Total Assessed Value : 9,961,674
Avg. Adj. Sales Price : 855,752
Avg. Assessed Value : 553,426

MEDIAN : 65
WGT. MEAN : 65
MEAN : 66
COD : 35.09
PRD : 102.54

COV : 43.43
STD : 28.80
Avg. Abs. Dev : 22.90
MAX Sales Ratio : 115.72
MIN Sales Ratio : 14.34

95% Median C.I. : 47.10 to 90.73
95% Wgt. Mean C.I. : 32.64 to 96.71
95% Mean C.I. : 51.99 to 80.63

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-11 To 31-DEC-11	3	97.69	92.17	99.08	10.92	93.03	73.40	105.42	N/A	511,535	506,854
01-JAN-12 To 31-MAR-12	2	90.70	90.70	79.66	13.58	113.86	78.38	103.01	N/A	2,132,648	1,698,952
01-APR-12 To 30-JUN-12	2	68.92	68.92	53.04	31.66	129.94	47.10	90.73	N/A	2,499,550	1,325,637
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13	1	115.72	115.72	115.72	00.00	100.00	115.72	115.72	N/A	404,250	467,793
01-APR-13 To 30-JUN-13	5	51.41	43.24	41.42	38.49	104.39	14.34	70.91	N/A	350,410	145,128
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	2	43.25	43.25	43.15	05.50	100.23	40.87	45.62	N/A	821,250	354,362
01-APR-14 To 30-JUN-14	1	49.01	49.01	49.01	00.00	100.00	49.01	49.01	N/A	194,040	95,100
01-JUL-14 To 30-SEP-14	2	65.26	65.26	64.52	03.66	101.15	62.87	67.65	N/A	305,850	197,341
Study Yrs											
01-OCT-11 To 30-SEP-12	7	90.73	85.10	70.10	16.89	121.40	47.10	105.42	47.10 to 105.42	1,542,714	1,081,391
01-OCT-12 To 30-SEP-13	6	56.18	55.32	55.35	48.43	99.95	14.34	115.72	14.34 to 115.72	359,383	198,905
01-OCT-13 To 30-SEP-14	5	49.01	53.20	48.95	17.98	108.68	40.87	67.65	N/A	489,648	239,701
Calendar Yrs											
01-JAN-12 To 31-DEC-12	4	84.56	79.81	65.29	20.19	122.24	47.10	103.01	N/A	2,316,099	1,512,294
01-JAN-13 To 31-DEC-13	6	56.18	55.32	55.35	48.43	99.95	14.34	115.72	14.34 to 115.72	359,383	198,905
ALL	18	65.26	66.31	64.67	35.09	102.54	14.34	115.72	47.10 to 90.73	855,752	553,426

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	18	65.26	66.31	64.67	35.09	102.54	14.34	115.72	47.10 to 90.73	855,752	553,426
ALL	18	65.26	66.31	64.67	35.09	102.54	14.34	115.72	47.10 to 90.73	855,752	553,426

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Grass											
County	16	69.28	70.76	73.68	30.51	96.04	18.57	115.72	49.01 to 97.69	667,528	491,837
1	16	69.28	70.76	73.68	30.51	96.04	18.57	115.72	49.01 to 97.69	667,528	491,837
ALL	18	65.26	66.31	64.67	35.09	102.54	14.34	115.72	47.10 to 90.73	855,752	553,426

05 Blaine
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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MEDIAN : 65
 WGT. MEAN : 65
 MEAN : 66
 COD : 35.09
 PRD : 102.54

COV : 43.43
 STD : 28.80
 Avg. Abs. Dev : 22.90
 MAX Sales Ratio : 115.72
 MIN Sales Ratio : 14.34

95% Median C.I. : 47.10 to 90.73
 95% Wgt. Mean C.I. : 32.64 to 96.71
 95% Mean C.I. : 51.99 to 80.63

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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
____ Grass ____											
County	17	67.65	67.44	71.52	34.06	94.30	14.34	115.72	45.62 to 97.69	652,026	466,314
1	17	67.65	67.44	71.52	34.06	94.30	14.34	115.72	45.62 to 97.69	652,026	466,314
____ ALL ____	18	65.26	66.31	64.67	35.09	102.54	14.34	115.72	47.10 to 90.73	855,752	553,426

Total Real Property Sum Lines 17, 25, & 30	Records : 1,579	Value : 215,058,715	Growth 350,546	Sum Lines 17, 25, & 41
------------------------------------------------------	------------------------	----------------------------	-----------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	61	136,545	0	0	9	78,236	70	214,781	
02. Res Improve Land	101	310,084	1	5,321	26	164,513	128	479,918	
03. Res Improvements	101	2,054,956	1	21,004	29	988,446	131	3,064,406	
04. Res Total	162	2,501,585	1	26,325	38	1,231,195	201	3,759,105	28,800
% of Res Total	80.60	66.55	0.50	0.70	18.91	32.75	12.73	1.75	8.22
05. Com UnImp Land	7	8,619	0	0	2	12,020	9	20,639	
06. Com Improve Land	21	38,223	0	0	4	21,653	25	59,876	
07. Com Improvements	23	240,173	0	0	13	186,515	36	426,688	
08. Com Total	30	287,015	0	0	15	220,188	45	507,203	0
% of Com Total	66.67	56.59	0.00	0.00	33.33	43.41	2.85	0.24	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	162	2,501,585	1	26,325	38	1,231,195	201	3,759,105	28,800
% of Res & Rec Total	80.60	66.55	0.50	0.70	18.91	32.75	12.73	1.75	8.22
Com & Ind Total	30	287,015	0	0	15	220,188	45	507,203	0
% of Com & Ind Total	66.67	56.59	0.00	0.00	33.33	43.41	2.85	0.24	0.00
17. Taxable Total	192	2,788,600	1	26,325	53	1,451,383	246	4,266,308	28,800
% of Taxable Total	78.05	65.36	0.41	0.62	21.54	34.02	15.58	1.98	8.22

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	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	31	0	36	67

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,136	166,654,112	1,136	166,654,112
28. Ag-Improved Land	1	18,369	0	0	190	30,114,100	191	30,132,469
29. Ag Improvements	1	71,445	0	0	196	13,934,381	197	14,005,826
30. Ag Total							1,333	210,792,407

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	1,500	0	0.00	0	
33. HomeSite Improvements	1	1.00	56,255	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	3.46	5,190	0	0.00	0	
37. FarmSite Improvements	1	0.00	15,190	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	2.53	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	15	17.00	25,500	15	17.00	25,500	
32. HomeSite Improv Land	159	206.43	309,645	160	207.43	311,145	
33. HomeSite Improvements	146	182.43	5,070,418	147	183.43	5,126,673	321,746
34. HomeSite Total				162	224.43	5,463,318	
35. FarmSite UnImp Land	22	30.64	45,960	22	30.64	45,960	
36. FarmSite Improv Land	159	521.34	731,010	160	524.80	736,200	
37. FarmSite Improvements	180	0.00	8,863,963	181	0.00	8,879,153	0
38. FarmSite Total				203	555.44	9,661,313	
39. Road & Ditches	0	468.18	0	0	470.71	0	
40. Other- Non Ag Use	0	26.00	0	0	26.00	0	
41. Total Section VI				365	1,276.58	15,124,631	321,746

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. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,044.00	7.31%	2,192,400	7.31%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	194.08	1.36%	407,568	1.36%	2,100.00
49. 3A1	930.09	6.52%	1,953,189	6.52%	2,100.00
50. 3A	1,838.71	12.88%	3,861,291	12.88%	2,100.00
51. 4A1	7,917.91	55.47%	16,627,611	55.47%	2,100.00
52. 4A	2,350.43	16.47%	4,935,903	16.47%	2,100.00
53. Total	14,275.22	100.00%	29,977,962	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	63.00	45.32%	32,445	45.32%	515.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	5.00	3.60%	2,575	3.60%	515.00
60. 4D1	63.00	45.32%	32,445	45.32%	515.00
61. 4D	8.00	5.76%	4,120	5.76%	515.00
62. Total	139.00	100.00%	71,585	100.00%	515.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	362.50	0.09%	186,687	0.11%	515.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,932.51	0.46%	995,246	0.60%	515.00
67. 3G1	2,546.52	0.61%	1,311,458	0.79%	515.00
68. 3G	5,714.85	1.36%	2,943,151	1.78%	515.00
69. 4G1	105,851.02	25.16%	41,281,906	24.96%	390.00
70. 4G	304,283.94	72.33%	118,670,747	71.75%	390.00
71. Total	420,691.34	100.00%	165,389,195	100.00%	393.14
<hr/>					
Irrigated Total	14,275.22	3.23%	29,977,962	15.32%	2,100.00
Dry Total	139.00	0.03%	71,585	0.04%	515.00
Grass Total	420,691.34	95.18%	165,389,195	84.53%	393.14
72. Waste	4,774.78	1.08%	119,176	0.06%	24.96
73. Other	2,120.21	0.48%	109,858	0.06%	51.81
74. Exempt	10,692.50	2.42%	0	0.00%	0.00
75. Market Area Total	442,000.55	100.00%	195,667,776	100.00%	442.69

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	14,275.22	29,977,962	14,275.22	29,977,962
77. Dry Land	0.00	0	0.00	0	139.00	71,585	139.00	71,585
78. Grass	29.85	11,642	0.00	0	420,661.49	165,377,553	420,691.34	165,389,195
79. Waste	0.00	0	0.00	0	4,774.78	119,176	4,774.78	119,176
80. Other	1.49	37	0.00	0	2,118.72	109,821	2,120.21	109,858
81. Exempt	0.00	0	0.00	0	10,692.50	0	10,692.50	0
82. Total	31.34	11,679	0.00	0	441,969.21	195,656,097	442,000.55	195,667,776

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	14,275.22	3.23%	29,977,962	15.32%	2,100.00
Dry Land	139.00	0.03%	71,585	0.04%	515.00
Grass	420,691.34	95.18%	165,389,195	84.53%	393.14
Waste	4,774.78	1.08%	119,176	0.06%	24.96
Other	2,120.21	0.48%	109,858	0.06%	51.81
Exempt	10,692.50	2.42%	0	0.00%	0.00
Total	442,000.55	100.00%	195,667,776	100.00%	442.69

2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

05 Blaine

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	3,612,012	3,759,105	147,093	4.07%	28,800	3.27%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	5,540,912	5,463,318	-77,594	-1.40%	321,746	-7.21%
04. Total Residential (sum lines 1-3)	9,152,924	9,222,423	69,499	0.76%	350,546	-3.07%
05. Commercial	447,355	507,203	59,848	13.38%	0	13.38%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	9,460,941	9,661,313	200,372	2.12%	0	2.12%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	9,908,296	10,168,516	260,220	2.63%	0	2.63%
10. Total Non-Agland Real Property	19,061,220	19,390,939	329,719	1.73%	350,546	-0.11%
11. Irrigated	20,657,115	29,977,962	9,320,847	45.12%		
12. Dryland	324,412	71,585	-252,827	-77.93%		
13. Grassland	139,396,898	165,389,195	25,992,297	18.65%		
14. Wasteland	120,968	119,176	-1,792	-1.48%		
15. Other Agland	101,812	109,858	8,046	7.90%		
16. Total Agricultural Land	160,601,205	195,667,776	35,066,571	21.83%		
17. Total Value of all Real Property (Locally Assessed)	179,662,425	215,058,715	35,396,290	19.70%	350,546	19.51%

2014 Plan of Assessment for BLAINE COUNTY
Years: 2015, 2016, 2017
Dated: July 15, 2014

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows.

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

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

General Description of Real Property in Blaine County

Per the 2013 County Abstract, Blaine County consists of the following real property types;

<u>Type</u>	<u>Parcel</u>	<u>% Total Parcels</u>	<u>% Taxable Value Base</u>
Residential	201	12.87	2.01
Commercial	45	2.88	.25
Agricultural	1316	84.25	97.74

Other pertinent facts: There are 441,615.69 taxable acres in Blaine County and 10,692.50 exempt acres. Classified as follows: 95.09 % grassland, 3.17 % irrigated, .18% dry land, 1.09 % waste and .46 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2014 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

County Assessor and Contracted Appraiser/Assistant Appraiser.

The budget for the fiscal year was \$19,100. The assessor attends all mandatory meetings, the spring and fall workshop, and attend monthly West Central District meetings as time permits. Approved books are kept in the office as reference for assessment issues. The assessor refers to the assessor's manual for procedural clarification.

B. Cadastral Maps

In 2014, Blaine County entered into a contract with GIS Workshop to provide mapping services.

C. Property Record Cards

Property record cards are kept electronically. They include photos, sketches, changes in property, and appraisal information. Historical files are also kept in the office in the form of paper files. Historical information contained in the paper files are being carried forward to the electronic files.

These historical files are updated with current appraisal information and are used for easy access to the public.

D. Software

Blaine County uses Terra Scan for assessment records and GIS software.

E. Web Access

Web access is available for assessment records.

Current Assessment Procedures for Real Property

A. Discover, List, & Inventory All Property

521 transfer forms are filed with each change of ownership. On site- inspections are done. Changes in ownership are entered into Terra Scan via the Sales file. Sales are reviewed by both buyer and seller by filling out a Sales Verification Questionnaire. Sales prices are adjusted if necessary.

B. Data Collection

The County Assessor will collect data in the field and complete pickup work.

C. Review Assessment Sales Ration Studies before Assessment Actions

Ration studies are done through a combination of assessor and field liaison to make sure ratios are in line with accepted standards. 2014 depreciation schedules will be used for all residential improvements for the 2015 assessment year. The assessor uses all resources available, including a former licensed appraiser, field liaison, and the Nebraska Department of Revenue Property Tax Division.

D. Approaches to Value

Market Approach; Sales Comparison-Assessor and Appraisal service runs ratio studies using Marshall and Swift.

Cost Approach-Appraisal Service runs ration studies

Income Approach-Appraisal Service runs ration studies

E. Reconciliation of Final Value and documentation

Reports are filed and records are kept in the clerk's office.

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

Notices are sent out pursuant to statute. A flier showing a map of land sales will be included in COV notices when appropriate. Informational flyers are included in the notices whenever there is a change in status within the villages. Postings, phone calls, letters are utilized before on-site inspections are done.

Level of Value, Quality, and Uniformity for assessment year 2014

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	90.00	24.15	114.93
Commercial	72.00	271.71	1206.20
Agricultural	69.00	30.83	100.80

For more information regarding statistical measures, see 2014 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2015.

Residential

Values will be updated on the rural residential properties using data collected during the reappraisal of the rural structures in 2015. 2014 depreciation schedules will be applied to these properties to update in accordance with the prior year's review of the villages of Brewster, Dunning, the portion of Halsey that lies in Blaine, and the unincorporated village of Purdum. Appraisal data, measurements, sketches, site plans, and photos will be reviewed on the rural residences. New structures or changes to existing structures will be picked-up and the data entered onto the appraisal record. Marshall-Swift 06/13 replacement cost new, less depreciation maintained on the records.

Commercial

Values will be updated on the commercial parcels using data collected during the reappraisal of 2015. New structures or changes to existing structures will be picked-up and the data entered onto the appraisal record. Marshall-Swift 06/13 residential replacement cost new, less depreciation maintained on the records.

Agricultural

Analyze agricultural sales to determine market value, and implement new values if indicated.

2016

Residential

New structures or changes to existing structures will be picked-up and data entered on to the appraisal records.

Commercial

New structures or changes to existing structures will be picked-up and data entered on to the appraisal records.

Rural

Analyze agricultural sales to determine market value, and implement new values as indicated. GIS is available for record retrieval by the public both online and in the office

2017

Residential

New structures or changes to existing parcels will be picked up.

Commercial

New structures or changes to existing parcels will be picked up.

Agricultural

Analyze agricultural sales to determine market value, and implement new values as indicated. GIS is available for record retrieval by the public both online and in the office.

*Note: Pickup work will be completed in each property class annually. Sales will be reviewed to keep values current.

DUTIES AND RESPONSIBILITIES

1. Record Maintenance, Mapping updates, & Ownership changes

2 Annually prepare and file Assessor Administrative Reports required by law/regulation

- a. Abstracts (Real and Personal Property)
- b. Assessor Survey
- c. Sale information to PA&T roster & annual Assessed Value update with abstract.
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Educational Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

3. Personal Property

Administer annual filing if Blaine County 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. Homesteads Exemptions

Administer Blaine County annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally Assessed

Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.

8. Tax Increment Financing

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Not applicable to Blaine County.

9. 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.

10. Tax Lists

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.

11. Tax List Corrections

Prepare tax list correction documents for county board approval.

12. County Board of Equalization

Attend hearings, defend values, and/or implement orders of the TERC.

13. TERC Appeals

Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

14. TERC Statewide Equalization

Attend hearings, if applicable to county, defend values, and/or implement orders of the TERC.

15. Education

Assessor and/or Appraisal Education-attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification an/or appraiser license, (20 hours of continuing education required annually, for a total of 60 hours prior to filing for new term of office.)

Respectfully submitted:

Assessor Signature: April Wescott

Date: October 31, 2014

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property and Taxation on or before October 31 of each year.

2015 Assessment Survey for Blaine County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$19,100
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$13,500 for the TerraScan and the GIS System
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,100
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$656.78

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.blaine.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	n/a
3.	What municipalities in the county are zoned?
	n/a
4.	When was zoning implemented?
	n/a

D. Contracted Services

1.	Appraisal Services:
	The county hired Tax Valuation, Inc. to do commercial and rural residential review along with pick up work.
2.	GIS Services:
	GIS Workshop, Inc.
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appraiser is a licensed and certified 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?
	The appraisal company was currently hired to do the listing services only in the residential class and will help establish values for the county's commercial properties but the final valuation is reviewed and approved by the assessor.

2015 Certification for Blaine County

This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Blaine County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

