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DEPARTMENT OF REVENUE

**2018 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BLAINE COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Blaine 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 Blaine 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: April Wescott, Blaine County Assessor

Property Assessment Division
Ruth A Sorensen, Administator
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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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.

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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. 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 deviation from 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 [Section 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 Statutes do 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.

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 in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in 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 Section 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 county's sales verification and qualification procedures 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 groupings and market areas are also examined to identify whether the groupings 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 are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

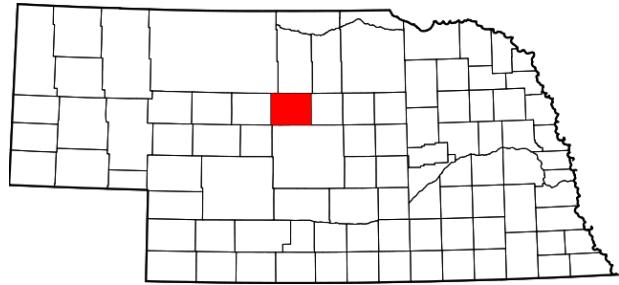
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. 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.

**Further information may be found in Exhibit 94*

County Overview

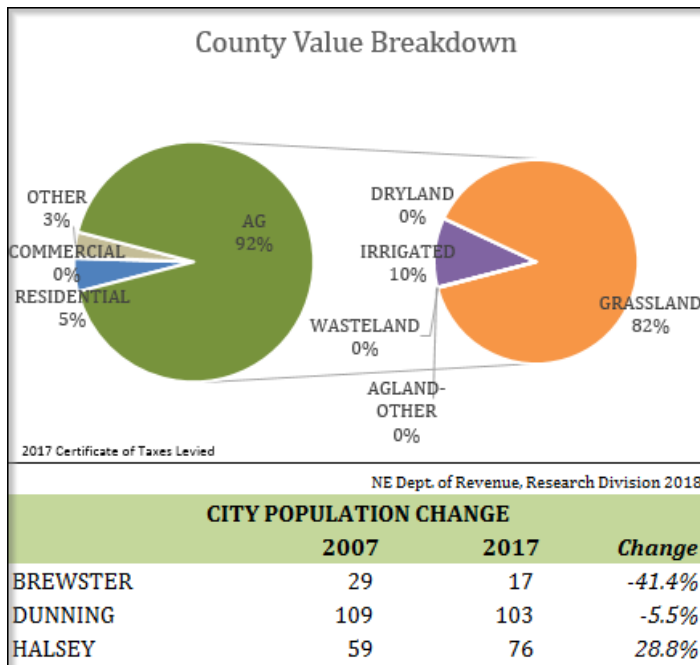
With a total area of 711 miles, Blaine County has 484 residents, per the Census Bureau Quick Facts for 2016, reflecting a 1% reduction from the preceding year, but an overall population increase over the 2010 U.S. Census of 1%. Reports indicate that 58% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Blaine County are located in and around Dunning, the largest town in the county. According to the latest information available from the U.S.

Census Bureau, there are seven employer establishments with total employment of ten people.

An overwhelming majority of Blaine County's valuation base comes from agricultural land. Grassland makes up the majority of the land in the county, with grazing livestock as the number one agricultural activity. Blaine County is included in the Upper Loup Natural Resources District (NRD).



2018 Residential Correlation for Blaine County

Assessment Actions

Pickup work in Blaine County was completed timely for the residential class; no other actions were taken in the residential class this year.

Description of Analysis

Blaine County classifies residential property into two valuation groups, based on economic characteristics.

Valuation Group	Description
1	Dunning
2	Brewster, Halsey, Purdum, and the surrounding rural areas

Blaine County had eight qualified sales during the two-year study period. The overall median is below the acceptable range; however, the COD is also quite high demonstrating that the median is not a useful indicator of the level of value. The COD within Valuation Group 1 is seemingly better; however, the two middle ratios are nearly identical, while the remaining ratios have a range of nearly 50 percentage points.

Over the past ten years, residential values in Dunning have appreciated at an annualized rate of nearly 4% per year. This change is higher than most similar sized towns in the adjoining counties; only Comstock in Custer County has increased at a faster rate. Based on the review of changes over time, there is no indication that residential value in the county is under assessed.

Assessment Practice Review

There are rarely sufficient residential sales in Blaine County to rely on statistical measures to determine a level of value; for that reason, the Division's annual assessment practice review is the basis for the level of value determination.

The first portion of the review focuses on how accurately and timely sales data is submitted to the state sales file. Within the past year, the county assessor improved the timeliness of sales submissions. The Division's periodic audit of sales data also confirmed that the information being submitted is accurate. Sales qualifications were reviewed with the county assessor, who has a history of utilizing as many sales as possible. The county assessor demonstrated knowledge of real estate transactions within the county, and the review confirmed that sales are qualified without a bias.

After reviewing sales data, the Division's review looks at all aspects of residential property valuation including inspection cycles, valuation models, and also compares assessment of sold and unsold properties to ensure models are uniformly applied to all properties. In Blaine County, residential property was last inspected in 2014 by the county assessor. The inspection work is done

2018 Residential Correlation for Blaine County

on-site, and while it typically will not include an interior inspection, the county assessor will attempt to contact the property owner when additional information is needed. Depreciation tables and cost tables were also updated in 2014; as was a lot value study which uses the square foot methodology to determine values. In order to remain in compliance with the six-year inspection and review cycle, residential property must be reappraised by 2020. The Division will work with the county assessor to prioritize completing this work, as it is not included in the county's three-year plan. Additionally, the county assessor generally updates cost and depreciation tables at the same time as inspection. The Division's review confirmed that properties in the county are all being valued using the described valuation tables and that there is no disparity between the assessment of sold and unsold properties.

Finally, the review considers whether the valuation groups are distinctly different economic areas. The county utilizes two valuation groups. Dunning, the largest village in the county, sits along Highway 2 and makes up Valuation Group 1. Dunning contains the consolidated Sandhills High School, which provides employment and a need for housing that are not found in other areas of the county. The remaining residential property in the county, including the villages of Brewster, Halsey, and Purdum, along with rural residential property spread throughout the county, make up Valuation Group 2. There is little sales activity in these areas and properties have historically sold for less than comparable property brings Dunning.

Equalization and Quality of Assessment

There are too few sales in the county to analyze the statistics for purposes of equalization. The assessment process in the county is transparent and consistently applied. The county complies with generally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	4	67.38	69.15	70.14	17.29	98.59
02	4	102.18	133.07	91.76	83.15	145.02
____ALL____	8	67.38	101.11	77.79	71.70	129.98

Level of Value

Based on the review 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.

2018 Commercial Correlation for Blaine County

Assessment Actions

Routine pickup work was completed in a timely manner for the commercial class; no other actions were completed for the current year.

Description of Analysis

Only one valuation group is necessary for commercial property in Blaine County, due to the minimal number of commercial parcels countywide. There are two sales in the current study period, however, the sales are for the same property; there were no non-qualified sales in the study period. When valuation changes over the past decade were reviewed, excluding growth, values were found to be flat to slightly decreasing on an annualized basis. This is expected for Blaine County and the more remote parts of the Sandhills where populations are declining and the majority of commercial properties are vacant and significantly deteriorating.

Assessment Practice Review

There are only 36 improved commercial parcels in Blaine County; consequently, there are rarely more than a few commercial sales. For that reason, the Division's annual review of assessment practices is the basis of the level of value determination within the class.

Commercial property was last reappraised for the 2015 assessment year. The reappraisal was completed by Tax Valuation, Inc. and began with a physical inspection of all properties, including interior inspections where permitted. New depreciation tables were also implemented at that time. The depreciation study was completed with sales from Blaine County as well as other Sandhill's communities with similar economics. Land values were not updated in 2015, as they had just been updated the previous year. Since there are so few commercial properties in the county, commercial land values are calculated using the residential land tables. The Division's assessment practice review found the valuation process in the county to be transparent and uniformly applied to all properties.

Equalization and Quality of Assessment

Based on the review of assessment practices the county complies with professionally accepted mass appraisal practices.

Level of Value

Based on the review 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.

2018 Agricultural Correlation for Blaine County

Assessor Actions

Routine maintenance was completed in a timely manner for all agricultural improvements in Blaine County. For unimproved agricultural land, a sales study was completed, and indicated that the market in the county was flat; the county assessor made no adjustments were made to agricultural land values for 2018.

Description of Analysis

Review of the statistical profile for Blaine County shows 11 sales, with a median well below the acceptable range. However, seven of the sales occurred in oldest year of the study period, since that time there have been few sales in Blaine County, but the majority of the sales display assessment to sale ratios near or within the acceptable range. As identified in the 2017 Reports and Opinions of the Property Tax Administrator (R&O), from 2014-2015 the economy within the Sandhill's region was temporarily stimulated by a combination of retroactive drought relief payments made available in the 2014 Farm Bill and record high cattle prices. All aspects of the local economy, including the agricultural land market, were impacted by what ended up being a large, but short-lived windfall in revenue. The sample of agricultural land sales in Blaine County represents this short time period, but does not adequately represent the market of agricultural land in 2017 to present.

In an attempt to normalize the distribution of sales in the three-year study period, the Division expanded the sample by bringing in sales within 12 miles of Blaine County to the middle and newest years of the study period. The inclusion of five sales significantly shifts the median from 57% to 68%, but does not achieve a median within the acceptable range; this is largely because the newest time-period still does not contain a representative number of sales.

DATE OF SALE *						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
_____ Study Yrs _____						
10/01/2014 To 09/30/2015	7	50.38	58.29	53.01	23.18	109.96
10/01/2015 To 09/30/2016	6	71.18	70.20	69.18	11.28	101.47
10/01/2016 To 09/30/2017	3	73.16	72.44	72.75	01.48	99.57

Review of the statistics by time-period indicates that the COD drops from a high of 23% in the oldest year to a low of only 1% for newest three sales. The oldest sales are all from Blaine County, the three new sales come from Blaine, Loup, and Brown counties. This analysis demonstrates the stabilization of the agricultural land market today, when the stimulus of the farm bill and high cattle prices are removed from the market place.

Although there are not enough new-year sales in the region to achieve a proportionate sample, for analysis purposes, the new-year sales were duplicated. This produced a median of 70% and

2018 Agricultural Correlation for Blaine County

provided an indicator of what the statistics might be if there were more sales within the newest study period.

The actions taken by the Blaine County Assessor to not adjust agricultural land values were consistent with the region. All adjoining counties, except Loup County, kept values constant this year. Loup County decreased grassland values nearly 10%. The values established by the Blaine County Assessor are reasonably comparable to all adjoining counties.

Based on the analysis, the agricultural land values in Blaine County are within the acceptable range.

Assessment Practice Review

Within the agricultural land class, the annual assessment practices review focuses on sales qualification, classification and valuation of agricultural lands, and the assessment of agricultural homes and outbuildings.

In Blaine County, the county assessor has a history of utilizing as many agricultural land sales as possible. Actual utilization rates can vary due to a low volume of sale each year. Review of the qualified and non-qualified rosters indicated that sales were coded without a bias and that all arm's-length sales were used for measurement.

There are no market areas in Blaine County, 95% of the land is grassland, and the majority of that is comprised of Valentine Sand soils. Because the land is most suited for grazing and the county is very rural, the majority of land is classified agricultural and valued accordingly. Small acreages are reviewed for land use, and if the land is not primarily used for agricultural purposes it is classified as rural residential. Review of the abstract indicates that there are only about 33 of these in the county.

Agricultural homes and outbuildings are reviewed and inspected by the county assessor at the same time all other improvements are done. All improvements are valued using the cost approach with Marshall & Swift costing, CAMA depreciation is used for the outbuildings, and the agricultural homes are depreciated using the same depreciation used for all other homes in residential Valuation Group 2.

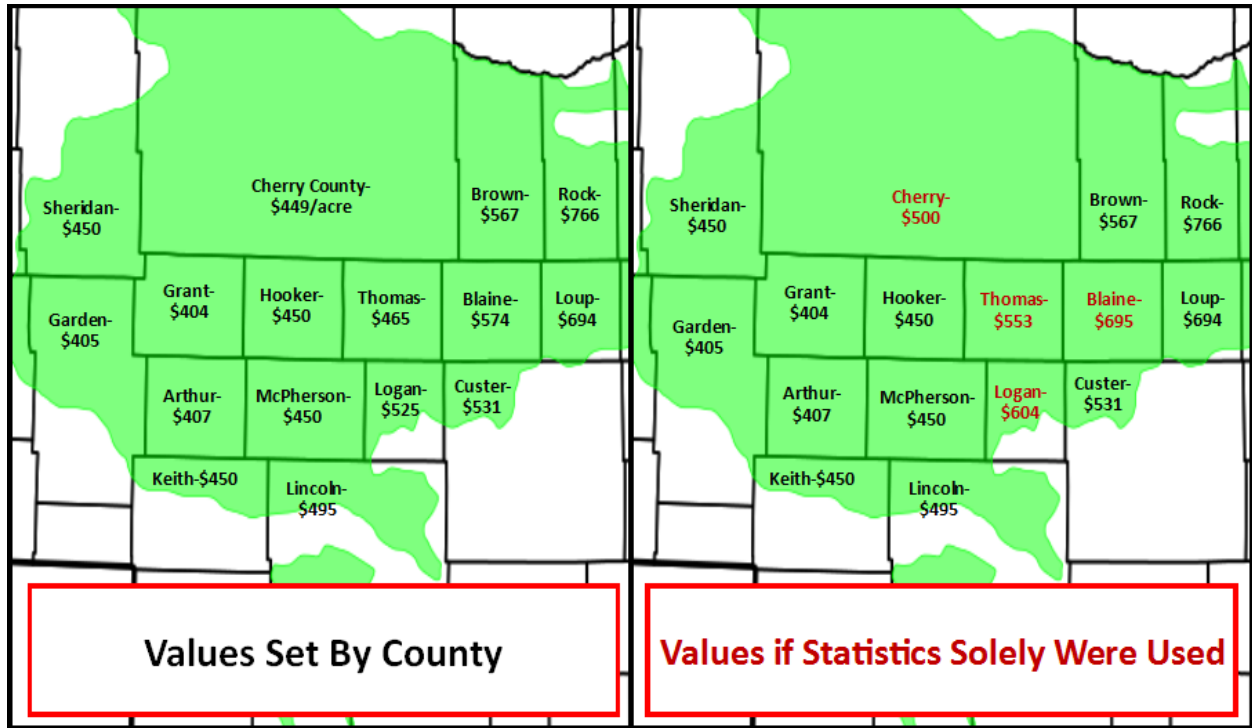
Equalization and Quality of Assessment

The agricultural improvements are uniformly valued using transparent methods. Agricultural homes have been valued the same as other residential property in the county and are assessed within the acceptable range.

Agricultural land values are comparable to all adjoining counties; values are closest to Brown and Custer County and transition between Thomas and Cherry counties to the west and Rock and Loup counties to the east; this relationship is expected based on historical trends in the region. If values

2018 Agricultural Correlation for Blaine County

were adjusted based on statistics that do not represent the current market, this would give weight to market conditions that no longer exist and would cause Blaine County's values to be significantly higher than Brown and Custer counties, creating dis-equalization in the area. All agricultural values are uniformly assessed. The county complies with generally accepted mass appraisal standards.



Level of Value

Based on the review of all available information, the level of value of agricultural property in Blaine County is determined to be at the statutory level of 75% of market value.

2018 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 (Cum. Supp. 2016). 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	75	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 6th day of April, 2018.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2018 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	8	Median	67.38
Total Sales Price	\$268,500	Mean	101.11
Total Adj. Sales Price	\$268,500	Wgt. Mean	77.79
Total Assessed Value	\$208,875	Average Assessed Value of the Base	\$22,810
Avg. Adj. Sales Price	\$33,563	Avg. Assessed Value	\$26,109

Confidence Interval - Current

95% Median C.I	43.47 to 284.43
95% Wgt. Mean C.I	43.21 to 112.38
95% Mean C.I	32.60 to 169.62
% of Value of the Class of all Real Property Value in the County	1.62
% of Records Sold in the Study Period	3.81
% of Value Sold in the Study Period	4.36

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	5	100	66.82
2016	3	100	173.73
2015	6	100	121.58
2014	8	100	89.52

2018 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	2	Median	49.28
Total Sales Price	\$10,000	Mean	49.28
Total Adj. Sales Price	\$10,000	Wgt. Mean	49.28
Total Assessed Value	\$4,928	Average Assessed Value of the Base	\$12,428
Avg. Adj. Sales Price	\$5,000	Avg. Assessed Value	\$2,464

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	49.28 to 49.28
% of Value of the Class of all Real Property Value in the County	0.19
% of Records Sold in the Study Period	4.35
% of Value Sold in the Study Period	0.86

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	2	100	70.50
2016	3	100	59.00
2015	2	100	74.80
2014	4	100	71.73

**05 Blaine
RESIDENTIAL**

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 8
 Total Sales Price : 268,500
 Total Adj. Sales Price : 268,500
 Total Assessed Value : 208,875
 Avg. Adj. Sales Price : 33,563
 Avg. Assessed Value : 26,109

MEDIAN : 67
 WGT. MEAN : 78
 MEAN : 101
 COD : 71.70
 PRD : 129.98

COV : 81.04
 STD : 81.94
 Avg. Abs. Dev : 48.31
 MAX Sales Ratio : 284.43
 MIN Sales Ratio : 43.47

95% Median C.I. : 43.47 to 284.43
 95% Wgt. Mean C.I. : 43.21 to 112.38
 95% Mean C.I. : 32.60 to 169.62

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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-15 To 31-DEC-15	1	47.63	47.63	47.63	00.00	100.00	47.63	47.63	N/A	30,000	14,289
01-JAN-16 To 31-MAR-16	1	67.39	67.39	67.39	00.00	100.00	67.39	67.39	N/A	46,500	31,335
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	151.62	151.62	151.62	00.00	100.00	151.62	151.62	N/A	15,000	22,743
01-OCT-16 To 31-DEC-16	1	52.74	52.74	52.74	00.00	100.00	52.74	52.74	N/A	8,000	4,219
01-JAN-17 To 31-MAR-17	2	189.32	189.32	138.09	50.24	137.10	94.20	284.43	N/A	26,000	35,905
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	2	55.42	55.42	55.11	21.56	100.56	43.47	67.36	N/A	58,500	32,240
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	3	67.39	88.88	74.72	51.43	118.95	47.63	151.62	N/A	30,500	22,789
01-OCT-16 To 30-SEP-17	5	67.36	108.44	79.38	83.85	136.61	43.47	284.43	N/A	35,400	28,102
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	67.39	90.58	83.88	48.91	107.99	52.74	151.62	N/A	23,167	19,432
<u>ALL</u>	8	67.38	101.11	77.79	71.70	129.98	43.47	284.43	43.47 to 284.43	33,563	26,109

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	67.38	69.15	70.14	17.29	98.59	47.63	94.20	N/A	43,375	30,425
02	4	102.18	133.07	91.76	83.15	145.02	43.47	284.43	N/A	23,750	21,794
<u>ALL</u>	8	67.38	101.11	77.79	71.70	129.98	43.47	284.43	43.47 to 284.43	33,563	26,109

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	67.38	101.11	77.79	71.70	129.98	43.47	284.43	43.47 to 284.43	33,563	26,109
06											
07											
<u>ALL</u>	8	67.38	101.11	77.79	71.70	129.98	43.47	284.43	43.47 to 284.43	33,563	26,109

**05 Blaine
RESIDENTIAL**

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 8
 Total Sales Price : 268,500
 Total Adj. Sales Price : 268,500
 Total Assessed Value : 208,875
 Avg. Adj. Sales Price : 33,563
 Avg. Assessed Value : 26,109

MEDIAN : 67
 WGT. MEAN : 78
 MEAN : 101
 COD : 71.70
 PRD : 129.98

COV : 81.04
 STD : 81.94
 Avg. Abs. Dev : 48.31
 MAX Sales Ratio : 284.43
 MIN Sales Ratio : 43.47

95% Median C.I. : 43.47 to 284.43
 95% Wgt. Mean C.I. : 43.21 to 112.38
 95% Mean C.I. : 32.60 to 169.62

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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	2	168.59	168.59	191.75	68.72	87.92	52.74	284.43	N/A	10,000	19,175	
Less Than 30,000	3	151.62	162.93	174.55	50.94	93.34	52.74	284.43	N/A	11,667	20,364	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	8	67.38	101.11	77.79	71.70	129.98	43.47	284.43	43.47 to 284.43	33,563	26,109	
Greater Than 14,999	6	67.38	78.61	68.62	38.28	114.56	43.47	151.62	43.47 to 151.62	41,417	28,421	
Greater Than 29,999	5	67.36	64.01	63.29	20.93	101.14	43.47	94.20	N/A	46,700	29,556	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	168.59	168.59	191.75	68.72	87.92	52.74	284.43	N/A	10,000	19,175	
15,000 TO 29,999	1	151.62	151.62	151.62	00.00	100.00	151.62	151.62	N/A	15,000	22,743	
30,000 TO 59,999	4	67.38	69.15	70.14	17.29	98.59	47.63	94.20	N/A	43,375	30,425	
60,000 TO 99,999	1	43.47	43.47	43.47	00.00	100.00	43.47	43.47	N/A	60,000	26,083	
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>	8	67.38	101.11	77.79	71.70	129.98	43.47	284.43	43.47 to 284.43	33,563	26,109	

05 Blaine
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 2
Total Sales Price : 10,000
Total Adj. Sales Price : 10,000
Total Assessed Value : 4,928
Avg. Adj. Sales Price : 5,000
Avg. Assessed Value : 2,464

MEDIAN : 49
WGT. MEAN : 49
MEAN : 49
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 49.28
MIN Sales Ratio : 49.28

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 49.28 to 49.28

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
01-OCT-15 To 30-SEP-16	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
01-OCT-16 To 30-SEP-17											
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
01-JAN-16 To 31-DEC-16	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
<u>ALL</u>	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464

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	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
<u>ALL</u>	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464

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	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
04											
<u>ALL</u>	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464

05 Blaine
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 2
Total Sales Price : 10,000
Total Adj. Sales Price : 10,000
Total Assessed Value : 4,928
Avg. Adj. Sales Price : 5,000
Avg. Assessed Value : 2,464

MEDIAN : 49
WGT. MEAN : 49
MEAN : 49
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 49.28
MIN Sales Ratio : 49.28

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 49.28 to 49.28

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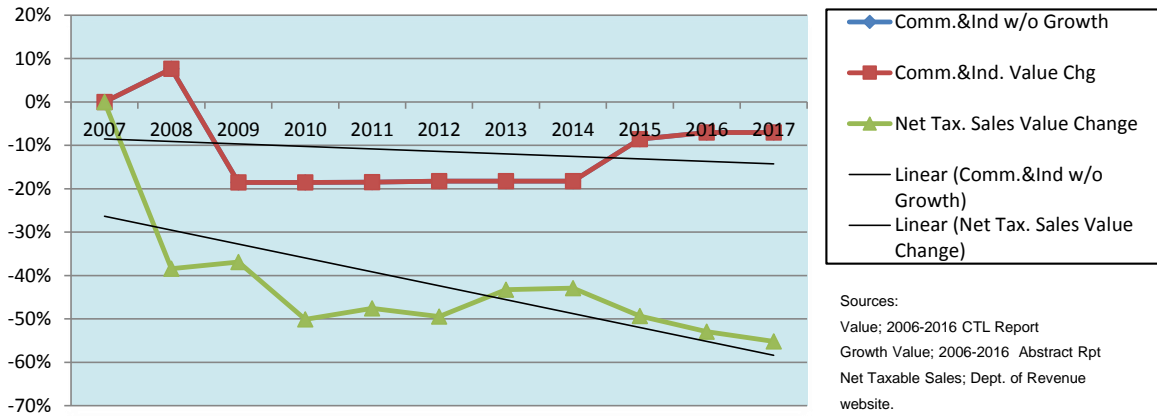
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
Less Than 30,000	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
Ranges Excl. Low \$											
Greater Than 4,999	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
Greater Than 14,999											
Greater Than 29,999											
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
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 +											
ALL	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
353	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
ALL	2	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464

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
2007	\$ 547,147	\$ -	0.00%	\$ 547,147	-	\$ 1,268,243	-
2008	\$ 588,996	\$ -	0.00%	\$ 588,996	7.65%	\$ 781,003	-38.42%
2009	\$ 445,607	\$ -	0.00%	\$ 445,607	-24.34%	\$ 800,598	2.51%
2010	\$ 445,607	\$ -	0.00%	\$ 445,607	0.00%	\$ 632,658	-20.98%
2011	\$ 446,043	\$ -	0.00%	\$ 446,043	0.10%	\$ 664,613	5.05%
2012	\$ 447,355	\$ -	0.00%	\$ 447,355	0.29%	\$ 641,139	-3.53%
2013	\$ 447,355	\$ -	0.00%	\$ 447,355	0.00%	\$ 719,861	12.28%
2014	\$ 447,355	\$ -	0.00%	\$ 447,355	0.00%	\$ 724,218	0.61%
2015	\$ 500,389	\$ -	0.00%	\$ 500,389	11.86%	\$ 642,310	-11.31%
2016	\$ 508,552	\$ -	0.00%	\$ 508,552	1.63%	\$ 596,995	-7.06%
2017	\$ 508,552	\$ -	0.00%	\$ 508,552	0.00%	\$ 568,265	-4.81%
Ann %chg	-0.73%			Average	-0.28%	-8.03%	-6.57%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	7.65%	7.65%	-38.42%
2009	-18.56%	-18.56%	-36.87%
2010	-18.56%	-18.56%	-50.12%
2011	-18.48%	-18.48%	-47.60%
2012	-18.24%	-18.24%	-49.45%
2013	-18.24%	-18.24%	-43.24%
2014	-18.24%	-18.24%	-42.90%
2015	-8.55%	-8.55%	-49.35%
2016	-7.05%	-7.05%	-52.93%
2017	-7.05%	-7.05%	-55.19%

County Number	5
County Name	Blaine

05 Blaine
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 11
Total Sales Price : 19,838,443
Total Adj. Sales Price : 19,838,443
Total Assessed Value : 11,740,924
Avg. Adj. Sales Price : 1,803,495
Avg. Assessed Value : 1,067,357

MEDIAN : 57
WGT. MEAN : 59
MEAN : 61
COD : 22.24
PRD : 103.60

COV : 27.92
STD : 17.12
Avg. Abs. Dev : 12.64
MAX Sales Ratio : 101.55
MIN Sales Ratio : 44.44

95% Median C.I. : 46.18 to 74.54
95% Wgt. Mean C.I. : 48.53 to 69.84
95% Mean C.I. : 49.81 to 72.81

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	1	46.18	46.18	46.18	00.00	100.00	46.18	46.18	N/A	2,352,000	1,086,225
01-JAN-15 To 31-MAR-15	2	79.19	79.19	70.87	28.24	111.74	56.83	101.55	N/A	1,166,094	826,452
01-APR-15 To 30-JUN-15	4	48.86	50.87	49.55	10.19	102.66	44.44	61.33	N/A	1,851,519	917,433
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	1	50.97	50.97	50.97	00.00	100.00	50.97	50.97	N/A	1,568,160	799,340
01-JAN-16 To 31-MAR-16	1	74.54	74.54	74.54	00.00	100.00	74.54	74.54	N/A	1,795,560	1,338,489
01-APR-16 To 30-JUN-16	1	67.72	67.72	67.72	00.00	100.00	67.72	67.72	N/A	250,000	169,295
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	73.16	73.16	73.16	00.00	100.00	73.16	73.16	N/A	4,134,458	3,024,939
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	7	50.38	58.29	53.01	23.18	109.96	44.44	101.55	44.44 to 101.55	1,727,181	915,552
01-OCT-15 To 30-SEP-16	3	67.72	64.41	63.84	11.61	100.89	50.97	74.54	N/A	1,204,573	769,041
01-OCT-16 To 30-SEP-17	1	73.16	73.16	73.16	00.00	100.00	73.16	73.16	N/A	4,134,458	3,024,939
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	7	50.97	58.98	54.15	21.74	108.92	44.44	101.55	44.44 to 101.55	1,615,204	874,568
01-JAN-16 To 31-DEC-16	2	71.13	71.13	73.71	04.79	96.50	67.72	74.54	N/A	1,022,780	753,892
<u>ALL</u>	11	56.83	61.31	59.18	22.24	103.60	44.44	101.55	46.18 to 74.54	1,803,495	1,067,357

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	56.83	61.31	59.18	22.24	103.60	44.44	101.55	46.18 to 74.54	1,803,495	1,067,357
<u>ALL</u>	11	56.83	61.31	59.18	22.24	103.60	44.44	101.55	46.18 to 74.54	1,803,495	1,067,357

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
<u>Grass</u>											
County	9	56.83	62.48	60.40	22.63	103.44	46.18	101.55	47.34 to 74.54	1,995,660	1,205,369
1	9	56.83	62.48	60.40	22.63	103.44	46.18	101.55	47.34 to 74.54	1,995,660	1,205,369
<u>ALL</u>	11	56.83	61.31	59.18	22.24	103.60	44.44	101.55	46.18 to 74.54	1,803,495	1,067,357

05 Blaine
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 11
 Total Sales Price : 19,838,443
 Total Adj. Sales Price : 19,838,443
 Total Assessed Value : 11,740,924
 Avg. Adj. Sales Price : 1,803,495
 Avg. Assessed Value : 1,067,357

MEDIAN : 57
 WGT. MEAN : 59
 MEAN : 61
 COD : 22.24
 PRD : 103.60

COV : 27.92
 STD : 17.12
 Avg. Abs. Dev : 12.64
 MAX Sales Ratio : 101.55
 MIN Sales Ratio : 44.44

95% Median C.I. : 46.18 to 74.54
 95% Wgt. Mean C.I. : 48.53 to 69.84
 95% Mean C.I. : 49.81 to 72.81

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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	10	59.08	63.00	60.50	21.43	104.13	46.18	101.55	47.34 to 74.54	1,821,094	1,101,761
1	10	59.08	63.00	60.50	21.43	104.13	46.18	101.55	47.34 to 74.54	1,821,094	1,101,761
____ ALL ____	11	56.83	61.31	59.18	22.24	103.60	44.44	101.55	46.18 to 74.54	1,803,495	1,067,357

Blaine County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100
Brown	1	n/a	3887	3871	3842	3095	2971	2604	2795	3358
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	2366
Loup	1	n/a	4000	4000	3400	3400	3000	3000	2000	3330
Custer	2	n/a	1680	1861	1916	n/a	2026	2075	2076	2056
Custer	3	n/a	4379	3972	3729	3452	3341	2447	2450	3288
Logan	1	3740	3740	3600	3460	2955	2955	2600	2485	3090
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2100
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	2139

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	n/a	720	n/a	n/a	n/a	720	720	720	720
Brown	1	n/a	1090	1090	1090	995	810	810	810	963
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	883
Loup	1	n/a	925	n/a	925	865	780	780	780	848
Custer	2	n/a	540	530	530	530	530	530	530	532
Custer	3	n/a	1400	1390	1390	1380	1380	1375	1375	1384
Logan	1	1625	1625	1560	1560	1440	1440	1210	1210	1440
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	725	725	725	725	725	725

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	1	n/a	720	720	720	720	720	570	570	574
Brown	1	n/a	915	914	915	860	695	525	525	567
Rock	2	n/a	2000	n/a	986	900	850	745	609	718
Loup	1	n/a	820	821	820	700	700	700	700	701
Custer	2	n/a	530	530	530	530	534	534	531	531
Custer	3	n/a	961	963	955	962	955	937	808	843
Logan	1	525	525	525	525	525	525	525	525	525
Thomas	1	n/a	n/a	465	n/a	465	465	465	465	465
Cherry	1	n/a	700	670	645	599	550	425	425	449

County	Mkt Area	CRP	TIMBER	WASTE
Blaine	1	n/a	n/a	25
Brown	1	586	500	78
Rock	2	586	350	101
Loup	1	854	n/a	100
Custer	2	n/a	n/a	26
Custer	3	n/a	n/a	40
Logan	1	n/a	n/a	15
Thomas	1	n/a	n/a	150
Cherry	1	725	n/a	73

Source: 2018 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.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	16	Median :	68	COV :	23.91	95% Median C.I. :	50.38 to 74.54
Total Sales Price :	24,911,344	Wgt. Mean :	62	STD :	15.64	95% Wgt. Mean C.I. :	53.54 to 70.83
Total Adj. Sales Price :	24,911,344	Mean :	65	Avg. Abs. Dev :	12.26	95% Mean C.I. :	57.08 to 73.74
Total Assessed Value :	15,490,492						
Avg. Adj. Sales Price :	1,556,959	COD :	18.09	MAX Sales Ratio :	101.55		
Avg. Assessed Value :	968,156	PRD :	105.19	MIN Sales Ratio :	44.44		

Printed : 03/23/2018

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2014 To 12/31/2014	1	46.18	46.18	46.18		100.00	46.18	46.18	N/A	2,352,000	1,086,225
01/01/2015 To 03/31/2015	2	79.19	79.19	70.87	28.24	111.74	56.83	101.55	N/A	1,166,094	826,452
04/01/2015 To 06/30/2015	4	48.86	50.87	49.55	10.19	102.66	44.44	61.33	N/A	1,851,519	917,433
07/01/2015 To 09/30/2015											
10/01/2015 To 12/31/2015	1	50.97	50.97	50.97		100.00	50.97	50.97	N/A	1,568,160	799,340
01/01/2016 To 03/31/2016	1	74.54	74.54	74.54		100.00	74.54	74.54	N/A	1,795,560	1,338,489
04/01/2016 To 06/30/2016	4	72.27	73.92	74.56	08.52	99.14	67.72	83.43	N/A	880,725	656,628
07/01/2016 To 09/30/2016											
10/01/2016 To 12/31/2016											
01/01/2017 To 03/31/2017	1	70.45	70.45	70.45		100.00	70.45	70.45	N/A	1,056,000	743,998
04/01/2017 To 06/30/2017											
07/01/2017 To 09/30/2017	2	73.43	73.43	73.25	00.37	100.25	73.16	73.70	N/A	2,439,229	1,786,646
<u>Study Yrs</u>											
10/01/2014 To 09/30/2015	7	50.38	58.29	53.01	23.18	109.96	44.44	101.55	44.44 to 101.55	1,727,181	915,552
10/01/2015 To 09/30/2016	6	71.18	70.20	69.18	11.28	101.47	50.97	83.43	50.97 to 83.43	1,147,770	794,057
10/01/2016 To 09/30/2017	3	73.16	72.44	72.75	01.48	99.57	70.45	73.70	N/A	1,978,153	1,439,096
<u>Calendar Yrs</u>											
01/01/2015 To 12/31/2015	7	50.97	58.98	54.15	21.74	108.92	44.44	101.55	44.44 to 101.55	1,615,204	874,568
01/01/2016 To 12/31/2016	5	74.54	74.05	74.55	06.61	99.33	67.72	83.43	N/A	1,063,692	793,000

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	16	67.77	65.41	62.18	18.09	105.19	44.44	101.55	50.38 to 74.54	1,556,959	968,156

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	16	Median :	68	COV :	23.91	95% Median C.I. :	50.38 to 74.54
Total Sales Price :	24,911,344	Wgt. Mean :	62	STD :	15.64	95% Wgt. Mean C.I. :	53.54 to 70.83
Total Adj. Sales Price :	24,911,344	Mean :	65	Avg. Abs. Dev :	12.26	95% Mean C.I. :	57.08 to 73.74
Total Assessed Value :	15,490,492						
Avg. Adj. Sales Price :	1,556,959	COD :	18.09	MAX Sales Ratio :	101.55		
Avg. Assessed Value :	968,156	PRD :	105.19	MIN Sales Ratio :	44.44		

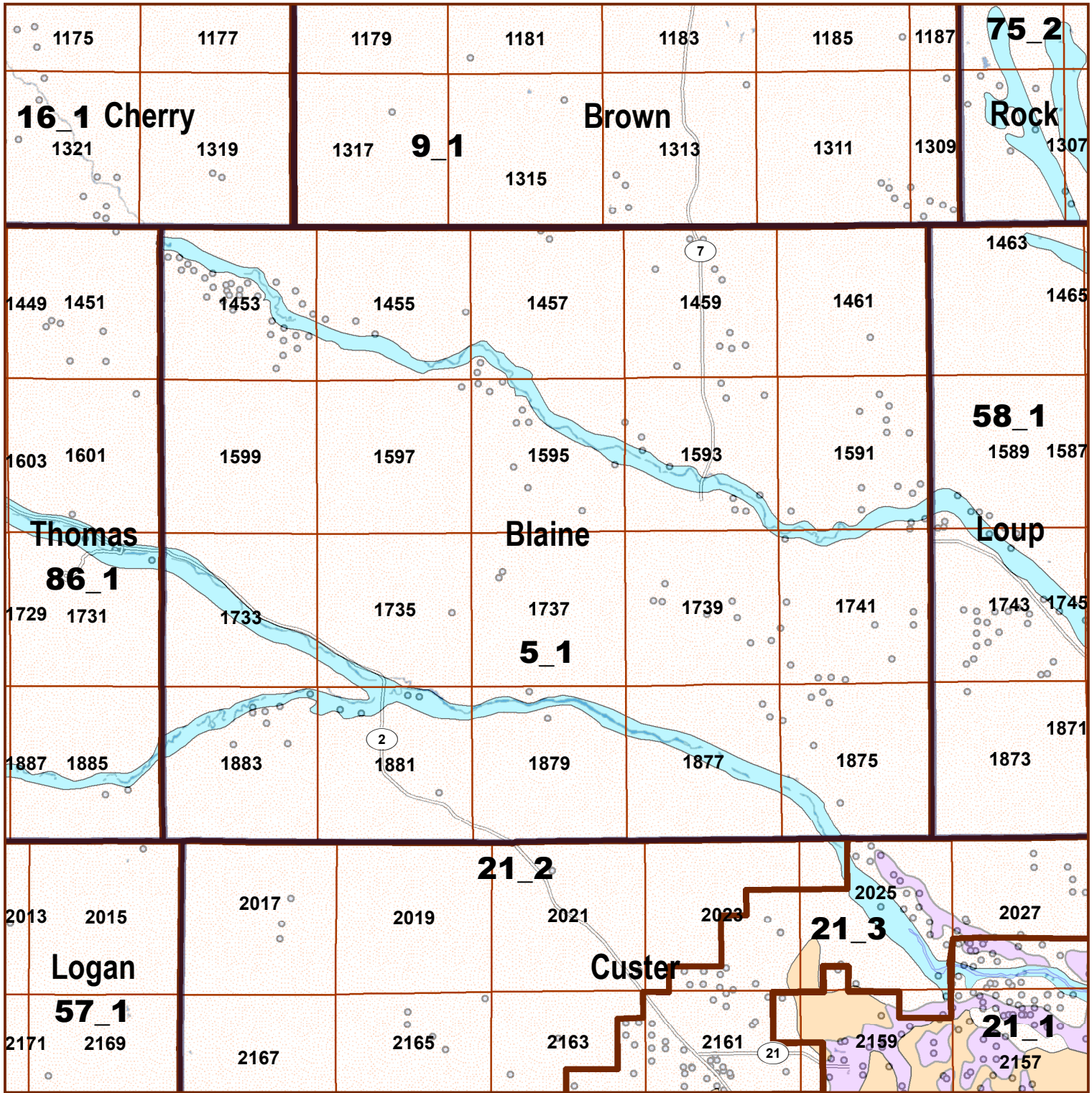
Printed : 03/23/2018

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 Value
<u>Grass</u>											
County	13	67.81	65.46	63.00	17.81	103.90	46.18	101.55	50.38 to 74.54	1,739,334	1,095,800
1	13	67.81	65.46	63.00	17.81	103.90	46.18	101.55	50.38 to 74.54	1,739,334	1,095,800
<u>ALL</u>											
10/01/2014 To 09/30/2017	16	67.77	65.41	62.18	18.09	105.19	44.44	101.55	50.38 to 74.54	1,556,959	968,156

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 Value
<u>Grass</u>											
County	15	67.81	66.81	63.42	16.99	105.35	46.18	101.55	50.97 to 74.54	1,552,256	984,479
1	15	67.81	66.81	63.42	16.99	105.35	46.18	101.55	50.97 to 74.54	1,552,256	984,479
<u>ALL</u>											
10/01/2014 To 09/30/2017	16	67.77	65.41	62.18	18.09	105.19	44.44	101.55	50.38 to 74.54	1,556,959	968,156



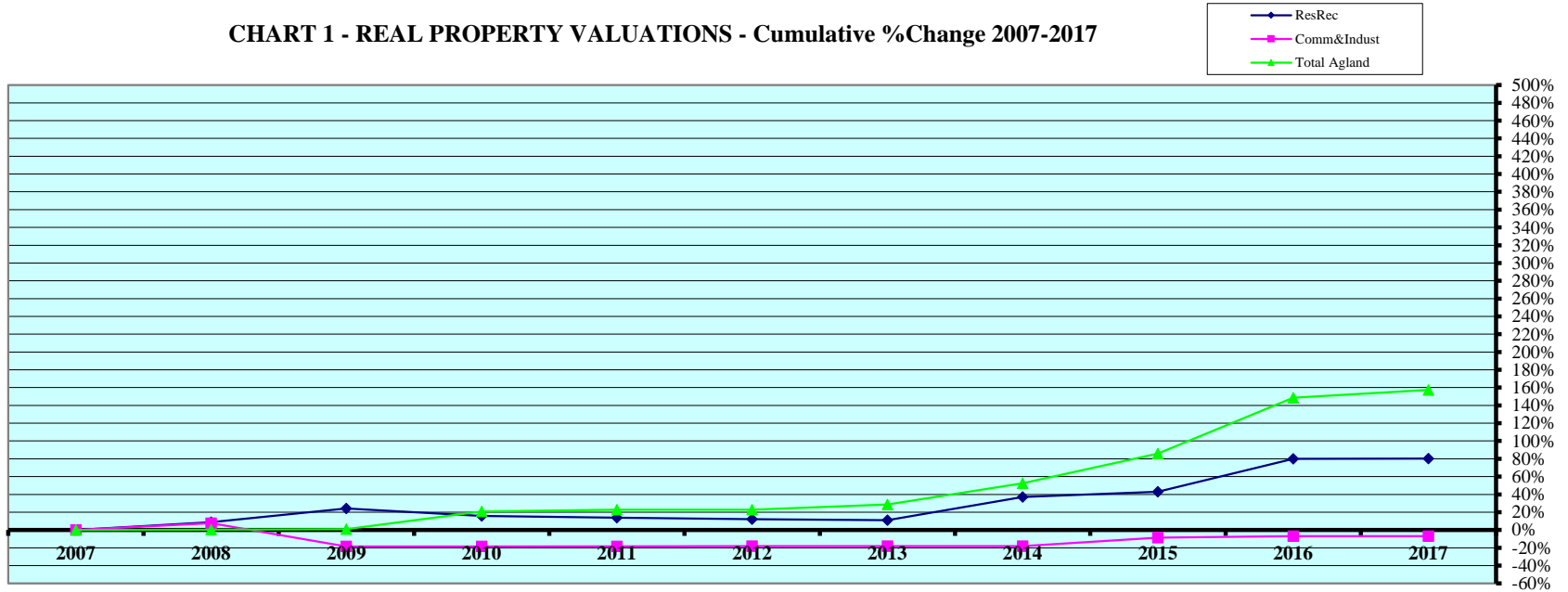
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Blaine County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



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
2007	2,636,237	--	--	--	547,147	--	--	--	105,320,839	--	--	--
2008	2,870,003	233,766	8.87%	8.87%	588,996	41,849	7.65%	7.65%	105,679,683	358,844	0.34%	0.34%
2009	3,270,429	400,426	13.95%	24.06%	445,607	-143,389	-24.34%	-18.56%	106,147,105	467,422	0.44%	0.78%
2010	3,049,278	-221,151	-6.76%	15.67%	445,607	0	0.00%	-18.56%	127,132,757	20,985,652	19.77%	20.71%
2011	2,998,563	-50,715	-1.66%	13.74%	446,043	436	0.10%	-18.48%	129,417,752	2,284,995	1.80%	22.88%
2012	2,952,056	-46,507	-1.55%	11.98%	447,355	1,312	0.29%	-18.24%	129,408,550	-9,202	-0.01%	22.87%
2013	2,923,964	-28,092	-0.95%	10.91%	447,355	0	0.00%	-18.24%	135,602,694	6,194,144	4.79%	28.75%
2014	3,612,012	688,048	23.53%	37.01%	447,355	0	0.00%	-18.24%	160,601,205	24,998,511	18.44%	52.49%
2015	3,767,299	155,287	4.30%	42.90%	500,389	53,034	11.86%	-8.55%	195,645,356	35,044,151	21.82%	85.76%
2016	4,742,973	975,674	25.90%	79.91%	508,552	8,163	1.63%	-7.05%	261,799,713	66,154,357	33.81%	148.57%
2017	4,751,079	8,106	0.17%	80.22%	508,552	0	0.00%	-7.05%	271,127,944	9,328,231	3.56%	157.43%

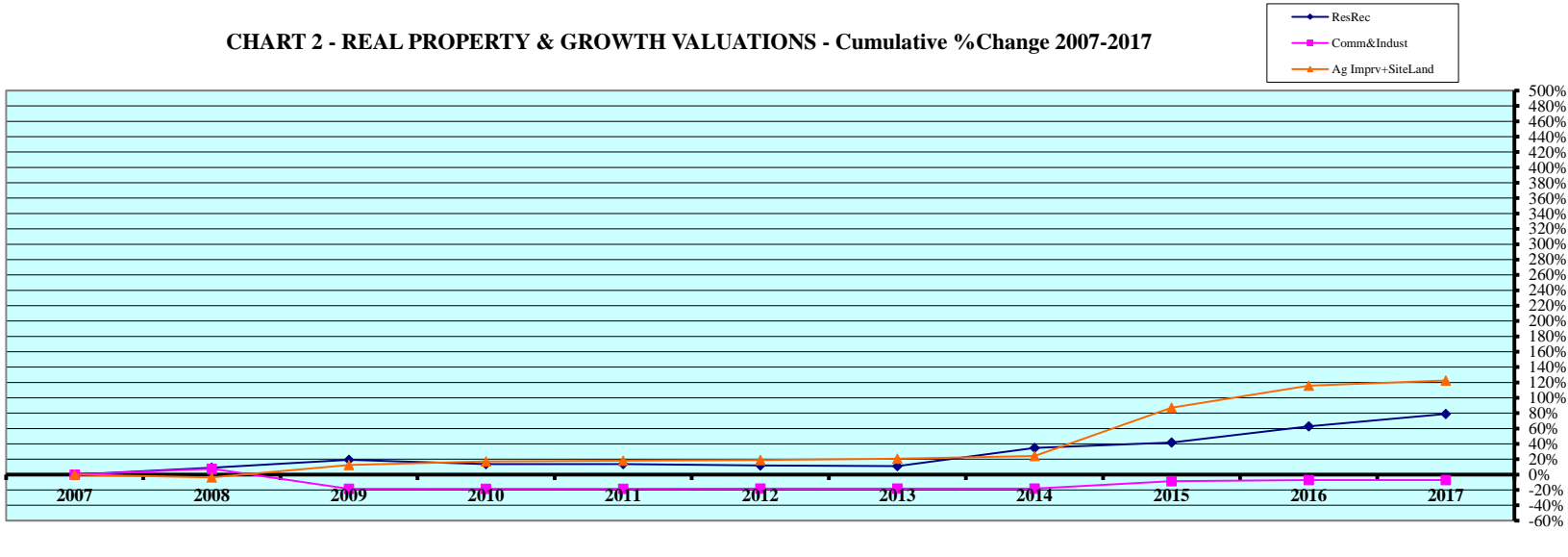
Rate Annual %chg: Residential & Recreational **6.07%** Commercial & Industrial **-0.73%** Agricultural Land **9.92%**

Cnty# **5**
County **BLAINE**

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



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
2007	2,636,237	19,728	0.75%	2,616,509	--	--	547,147	0	0.00%	547,147	--	--
2008	2,870,003	0	0.00%	2,870,003	8.87%	8.87%	588,996	0	0.00%	588,996	7.65%	7.65%
2009	3,270,429	127,564	3.90%	3,142,865	9.51%	19.22%	445,607	0	0.00%	445,607	-24.34%	-18.56%
2010	3,049,278	49,255	1.62%	3,000,023	-8.27%	13.80%	445,607	0	0.00%	445,607	0.00%	-18.56%
2011	2,998,563	0	0.00%	2,998,563	-1.66%	13.74%	446,043	0	0.00%	446,043	0.10%	-18.48%
2012	2,952,056	2,268	0.08%	2,949,788	-1.63%	11.89%	447,355	0	0.00%	447,355	0.29%	-18.24%
2013	2,923,964	0	0.00%	2,923,964	-0.95%	10.91%	447,355	0	0.00%	447,355	0.00%	-18.24%
2014	3,612,012	64,000	1.77%	3,548,012	21.34%	34.59%	447,355	0	0.00%	447,355	0.00%	-18.24%
2015	3,767,299	28,800	0.76%	3,738,499	3.50%	41.81%	500,389	0	0.00%	500,389	11.86%	-8.55%
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	62.89%	508,552	0	0.00%	508,552	1.63%	-7.05%
2017	4,751,079	33,134	0.70%	4,717,945	-0.53%	78.97%	508,552	0	0.00%	508,552	0.00%	-7.05%
Rate Ann%chg	6.07%				4.42%		-0.73%				C & I w/o growth	-0.28%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% 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					
2007	4,755,443	3,136,671	7,892,114	136,601	1.73%	7,755,513	--	--
2008	4,809,610	3,167,363	7,976,973	371,277	4.65%	7,605,696	-3.63%	-3.63%
2009	4,764,889	4,253,978	9,018,867	132,065	1.46%	8,886,802	11.41%	12.60%
2010	4,816,263	4,460,496	9,276,759	39,246	0.42%	9,237,513	2.42%	17.05%
2011	4,848,982	4,465,013	9,313,995	0	0.00%	9,313,995	0.40%	18.02%
2012	5,006,178	4,562,601	9,568,779	189,008	1.98%	9,379,771	0.71%	18.85%
2013	4,970,026	4,597,221	9,567,247	38,400	0.40%	9,528,847	-0.42%	20.74%
2014	5,540,912	9,460,941	15,001,853	5,200,098	34.66%	9,801,755	2.45%	24.20%
2015	5,430,008	9,660,552	15,090,560	321,746	2.13%	14,768,814	-1.55%	87.13%
2016	7,968,220	9,652,712	17,620,932	595,349	3.38%	17,025,583	12.82%	115.73%
2017	8,539,515	9,670,926	18,210,441	646,987	3.55%	17,563,454	-0.33%	122.54%
Rate Ann%chg	6.03%	11.92%	8.72%			Ag Imprv+Site w/o growth	2.43%	

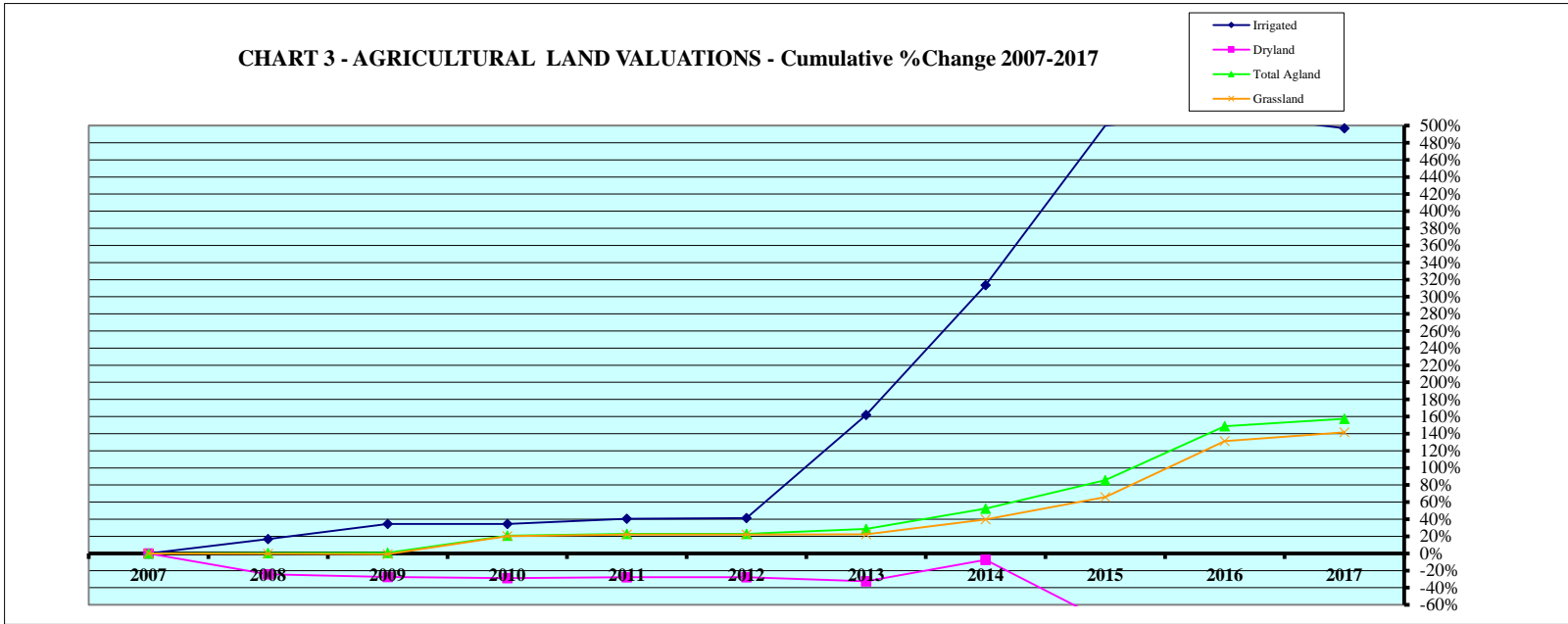
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2007 - 2017 CTL
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2018

Cnty# 5
County BLAINE

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	4,995,110	--	--	--	350,997	--	--	--	99,760,013	--	--	--
2008	5,841,638	846,528	16.95%	16.95%	266,042	-84,955	-24.20%	-24.20%	99,357,709	-402,304	-0.40%	-0.40%
2009	6,723,098	881,460	15.09%	34.59%	254,527	-11,515	-4.33%	-27.48%	98,955,163	-402,546	-0.41%	-0.81%
2010	6,723,098	0	0.00%	34.59%	250,104	-4,423	-1.74%	-28.74%	119,945,238	20,990,075	21.21%	20.23%
2011	7,023,248	300,150	4.46%	40.60%	253,424	3,320	1.33%	-27.80%	121,922,154	1,976,916	1.65%	22.22%
2012	7,064,976	41,728	0.59%	41.44%	253,424	0	0.00%	-27.80%	121,870,904	-51,250	-0.04%	22.16%
2013	13,080,840	6,015,864	85.15%	161.87%	237,229	-16,195	-6.39%	-32.41%	122,050,895	179,991	0.15%	22.34%
2014	20,657,115	7,576,275	57.92%	313.55%	324,412	87,183	36.75%	-7.57%	139,396,898	17,346,003	14.21%	39.73%
2015	29,977,962	9,320,847	45.12%	500.15%	73,995	-250,417	-77.19%	-78.92%	165,364,297	25,967,399	18.63%	65.76%
2016	30,700,551	722,589	2.41%	514.61%	103,450	29,455	39.81%	-70.53%	230,771,555	65,407,258	39.55%	131.33%
2017	29,813,658	-886,893	-2.88%	496.86%	103,450	0	0.00%	-70.53%	240,974,017	10,202,462	4.42%	141.55%

Rate Ann.%chg: Irrigated **19.56%** Dryland **-11.50%** Grassland **9.22%**

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
2007	119,644	--	--	--	95,075	--	--	--	105,320,839	--	--	--
2008	119,469	-175	-0.15%	-0.15%	94,825	-250	-0.26%	-0.26%	105,679,683	358,844	0.34%	0.34%
2009	119,492	23	0.02%	-0.13%	94,825	0	0.00%	-0.26%	106,147,105	467,422	0.44%	0.78%
2010	119,492	0	0.00%	-0.13%	94,825	0	0.00%	-0.26%	127,132,757	20,985,652	19.77%	20.71%
2011	120,051	559	0.47%	0.34%	98,875	4,050	4.27%	4.00%	129,417,752	2,284,995	1.80%	22.88%
2012	120,111	60	0.05%	0.39%	99,135	260	0.26%	4.27%	129,408,550	-9,202	-0.01%	22.87%
2013	120,274	163	0.14%	0.53%	113,456	14,321	14.45%	19.33%	135,602,694	6,194,144	4.79%	28.75%
2014	120,968	694	0.58%	1.11%	101,812	-11,644	-10.26%	7.09%	160,601,205	24,998,511	18.44%	52.49%
2015	119,176	-1,792	-1.48%	-0.39%	109,926	8,114	7.97%	15.62%	195,645,356	35,044,151	21.82%	85.76%
2016	116,297	-2,879	-2.42%	-2.80%	107,860	-2,066	-1.88%	13.45%	261,799,713	66,154,357	33.81%	148.57%
2017	113,281	-3,016	-2.59%	-5.32%	123,538	15,678	14.54%	29.94%	271,127,944	9,328,231	3.56%	157.43%

Cnty# **5**
County **BLAINE**

Rate Ann.%chg: Total Agric Land **9.92%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017 (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
2007	4,775,405	9,173	521			430,482	1,575	273			99,810,675	424,247	235		
2008	5,778,643	11,094	521	0.05%	0.05%	285,027	1,141	250	-8.60%	-8.60%	99,401,381	422,575	235	-0.02%	-0.02%
2009	6,388,328	12,306	519	-0.34%	-0.29%	254,527	1,022	249	-0.30%	-8.87%	99,122,666	421,389	235	0.00%	-0.02%
2010	6,723,098	12,996	517	-0.35%	-0.63%	294,479	1,022	288	15.70%	5.43%	119,898,014	420,678	285	21.16%	21.14%
2011	6,659,058	12,881	517	-0.07%	-0.70%	253,424	866	293	1.53%	7.04%	122,076,985	420,955	290	1.75%	23.26%
2012	7,023,248	13,619	516	-0.24%	-0.94%	253,424	866	293	0.00%	7.04%	121,895,996	420,331	290	0.00%	23.26%
2013	13,663,810	13,664	1,000	93.91%	92.08%	205,619	709	290	-0.90%	6.08%	121,929,716	420,447	290	0.00%	23.26%
2014	20,676,953	14,018	1,475	47.50%	183.32%	324,412	811	400	37.93%	46.32%	139,304,790	419,929	332	14.39%	41.00%
2015	29,977,962	14,275	2,100	42.37%	303.37%	71,585	139	515	28.75%	88.39%	165,389,195	420,691	393	18.51%	67.10%
2016	30,760,086	14,648	2,100	0.00%	303.37%	103,450	144	720	39.81%	163.38%	230,762,036	420,030	549	39.75%	133.52%
2017	30,636,018	14,589	2,100	0.00%	303.37%	103,450	144	720	0.00%	163.38%	240,826,832	419,805	574	4.42%	143.84%

Rate Annual %chg Average Value/Acre: **14.97%**

10.17%

9.32%

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
2007	119,744	4,799	25			95,025	1,935	49			105,231,331	441,727	238		
2008	119,769	4,827	25	-0.56%	-0.56%	94,825	1,956	48	-1.28%	-1.28%	105,679,645	441,592	239	0.46%	0.46%
2009	119,594	4,820	25	0.00%	-0.56%	94,825	1,961	48	-0.26%	-1.53%	105,979,940	441,497	240	0.31%	0.76%
2010	119,492	4,816	25	0.00%	-0.56%	94,825	1,958	48	0.15%	-1.38%	127,129,908	441,469	288	19.96%	20.88%
2011	119,492	4,816	25	0.00%	-0.56%	98,825	2,038	49	0.13%	-1.26%	129,207,784	441,555	293	1.61%	22.83%
2012	120,051	4,838	25	0.00%	-0.56%	99,355	2,048	49	0.02%	-1.24%	129,392,074	441,702	293	0.11%	22.97%
2013	120,111	4,840	25	0.00%	-0.56%	99,135	2,044	49	-0.01%	-1.25%	136,018,391	441,704	308	5.12%	29.26%
2014	120,274	4,819	25	0.58%	0.02%	99,140	2,039	49	0.25%	-1.01%	160,525,569	441,616	363	18.04%	52.58%
2015	119,176	4,775	25	0.00%	0.02%	109,858	2,120	52	6.56%	5.48%	195,667,776	442,001	443	21.79%	85.83%
2016	116,297	4,660	25	0.00%	0.02%	107,566	2,185	49	-4.98%	0.23%	261,849,435	441,666	593	33.92%	148.87%
2017	113,334	4,541	25	0.01%	0.03%	123,518	2,517	49	-0.34%	-0.11%	271,803,152	441,595	616	3.82%	158.37%

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BLAINE

Rate Annual %chg Average Value/Acre: **9.96%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 4

CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
478	BLAINE	8,358,951	5,978,081	20,955,883	4,751,079	508,552	0	0	271,127,944	8,539,515	9,670,926	0	329,890,931
<i>cnty sectorvalue % of total value:</i>		2.53%	1.81%	6.35%	1.44%	0.15%			82.19%	2.59%	2.93%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
17	BREWSTER	8,035	27,742	1,965	417,126	153,480	0	0	0	0	0	0	608,348
3.56%	<i>%sector of county sector</i>	0.10%	0.46%	0.01%	8.78%	30.18%							0.18%
	<i>%sector of municipality</i>	1.32%	4.56%	0.32%	68.57%	25.23%							100.00%
103	DUNNING	55,315	402,208	675,154	1,854,840	135,779	0	0	0	0	0	0	3,123,296
21.55%	<i>%sector of county sector</i>	0.66%	6.73%	3.22%	39.04%	26.70%							0.95%
	<i>%sector of municipality</i>	1.77%	12.88%	21.62%	59.39%	4.35%							100.00%
76	HALSEY	5,262	0	0	150,876	8,870	0	0	0	0	0	0	165,008
15.90%	<i>%sector of county sector</i>	0.06%			3.18%	1.74%							0.05%
	<i>%sector of municipality</i>	3.19%			91.44%	5.38%							100.00%
196	Total Municipalities	68,612	429,950	677,119	2,422,842	298,129	0	0	0	0	0	0	3,896,652
41.00%	<i>%all municip.sectors of cnty</i>	0.82%	7.19%	3.23%	51.00%	58.62%							1.18%

5 BLAINE

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 1,588	Value : 295,405,196	Growth 333,180	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	62	144,806	0	0	11	78,519	73	223,325	
02. Res Improve Land	102	311,934	1	5,321	30	297,657	133	614,912	
03. Res Improvements	103	2,181,136	1	24,634	33	1,746,040	137	3,951,810	
04. Res Total	165	2,637,876	1	29,955	44	2,122,216	210	4,790,047	109,928
% of Res Total	78.57	55.07	0.48	0.63	20.95	44.30	13.22	1.62	32.99
05. Com UnImp Land	7	11,485	0	0	3	20,230	10	31,715	
06. Com Improve Land	21	38,308	0	0	4	17,227	25	55,535	
07. Com Improvements	23	248,336	0	0	13	236,115	36	484,451	
08. Com Total	30	298,129	0	0	16	273,572	46	571,701	49,600
% of Com Total	65.22	52.15	0.00	0.00	34.78	47.85	2.90	0.19	14.89
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	165	2,637,876	1	29,955	44	2,122,216	210	4,790,047	109,928
% of Res & Rec Total	78.57	55.07	0.48	0.63	20.95	44.30	13.22	1.62	32.99
Com & Ind Total	30	298,129	0	0	16	273,572	46	571,701	49,600
% of Com & Ind Total	65.22	52.15	0.00	0.00	34.78	47.85	2.90	0.19	14.89
17. Taxable Total	195	2,936,005	1	29,955	60	2,395,788	256	5,361,748	159,528
% of Taxable Total	76.17	54.76	0.39	0.56	23.44	44.68	16.12	1.82	47.88

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	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	1	3,568	0	0	1,136	232,079,386	1,137	232,082,954
28. Ag-Improved Land	0	0	0	0	192	40,707,187	192	40,707,187
29. Ag Improvements	0	0	0	0	195	17,253,307	195	17,253,307
30. Ag Total							1,332	290,043,448

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	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	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	14	16.00	24,000	14	16.00	24,000	
32. HomeSite Improv Land	157	204.45	306,675	157	204.45	306,675	
33. HomeSite Improvements	146	180.45	8,343,632	146	180.45	8,343,632	173,652
34. HomeSite Total				160	220.45	8,674,307	
35. FarmSite UnImp Land	19	27.83	41,745	19	27.83	41,745	
36. FarmSite Improv Land	160	558.80	787,205	160	558.80	787,205	
37. FarmSite Improvements	174	0.00	8,909,675	174	0.00	8,909,675	0
38. FarmSite Total				193	586.63	9,738,625	
39. Road & Ditches	0	768.28	0	0	768.28	0	
40. Other- Non Ag Use	0	26.00	0	0	26.00	0	
41. Total Section VI				353	1,601.36	18,412,932	173,652

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	1,028.44	7.08%	2,159,724	7.08%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	200.46	1.38%	420,966	1.38%	2,100.00
49. 3A1	872.63	6.00%	1,832,523	6.00%	2,100.00
50. 3A	1,842.94	12.68%	3,870,174	12.68%	2,100.00
51. 4A1	8,024.02	55.20%	16,850,442	55.20%	2,100.00
52. 4A	2,567.30	17.66%	5,391,330	17.66%	2,100.00
53. Total	14,535.79	100.00%	30,525,159	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	63.00	43.85%	45,360	43.85%	720.00
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	3.48%	3,600	3.48%	720.00
60. 4D1	67.68	47.10%	48,730	47.10%	720.01
61. 4D	8.00	5.57%	5,760	5.57%	720.00
62. Total	143.68	100.00%	103,450	100.00%	720.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	360.57	0.09%	259,611	0.11%	720.00
65. 2G1	12.39	0.00%	8,921	0.00%	720.02
66. 2G	1,831.53	0.44%	1,318,702	0.55%	720.00
67. 3G1	2,389.34	0.57%	1,720,325	0.71%	720.00
68. 3G	5,538.95	1.32%	3,988,036	1.66%	720.00
69. 4G1	104,284.48	24.85%	59,442,217	24.69%	570.00
70. 4G	305,315.82	72.74%	174,030,060	72.28%	570.00
71. Total	419,733.08	100.00%	240,767,872	100.00%	573.62
Irrigated Total	14,535.79	3.29%	30,525,159	11.24%	2,100.00
Dry Total	143.68	0.03%	103,450	0.04%	720.00
Grass Total	419,733.08	95.10%	240,767,872	88.64%	573.62
72. Waste	4,467.49	1.01%	111,509	0.04%	24.96
73. Other	2,497.44	0.57%	122,526	0.05%	49.06
74. Exempt	10,692.50	2.42%	0	0.00%	0.00
75. Market Area Total	441,377.48	100.00%	271,630,516	100.00%	615.42

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	14,535.79	30,525,159	14,535.79	30,525,159
77. Dry Land	0.00	0	0.00	0	143.68	103,450	143.68	103,450
78. Grass	6.26	3,568	0.00	0	419,726.82	240,764,304	419,733.08	240,767,872
79. Waste	0.00	0	0.00	0	4,467.49	111,509	4,467.49	111,509
80. Other	0.00	0	0.00	0	2,497.44	122,526	2,497.44	122,526
81. Exempt	0.00	0	0.00	0	10,692.50	0	10,692.50	0
82. Total	6.26	3,568	0.00	0	441,371.22	271,626,948	441,377.48	271,630,516

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	14,535.79	3.29%	30,525,159	11.24%	2,100.00
Dry Land	143.68	0.03%	103,450	0.04%	720.00
Grass	419,733.08	95.10%	240,767,872	88.64%	573.62
Waste	4,467.49	1.01%	111,509	0.04%	24.96
Other	2,497.44	0.57%	122,526	0.05%	49.06
Exempt	10,692.50	2.42%	0	0.00%	0.00
Total	441,377.48	100.00%	271,630,516	100.00%	615.42

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 Brewster Village	23	52,976	25	58,425	25	299,243	48	410,644	0
83.2 Dunning Village	33	73,473	67	183,097	68	1,603,217	101	1,859,787	0
83.3 Halsey Village	2	4,945	5	16,030	5	129,901	7	150,876	0
83.4 Purdum Vill Unincorp	4	13,412	5	54,382	5	148,775	9	216,569	0
83.5 Rural	11	78,519	31	302,978	34	1,770,674	45	2,152,171	109,928
84 Residential Total	73	223,325	133	614,912	137	3,951,810	210	4,790,047	109,928

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Brewster Village	1	945	8	17,070	8	130,550	9	148,565	0
85.2	Dunning Village	6	10,540	14	28,877	15	235,067	21	274,484	49,600
85.3	Halsey Village	1	2,255	0	0	1	8,870	2	11,125	0
85.4	Purdum Vill Unincorp	0	0	3	9,588	9	82,563	9	92,151	0
85.5	Rural	2	17,975	0	0	3	27,401	5	45,376	0
86	Commercial Total	10	31,715	25	55,535	36	484,451	46	571,701	49,600

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	0.00	0.00%	0	0.00%	0.00
88. 1G	360.57	0.09%	259,611	0.11%	720.00
89. 2G1	12.39	0.00%	8,921	0.00%	720.02
90. 2G	1,831.53	0.44%	1,318,702	0.55%	720.00
91. 3G1	2,389.34	0.57%	1,720,325	0.71%	720.00
92. 3G	5,538.95	1.32%	3,988,036	1.66%	720.00
93. 4G1	104,284.48	24.85%	59,442,217	24.69%	570.00
94. 4G	305,315.82	72.74%	174,030,060	72.28%	570.00
95. Total	419,733.08	100.00%	240,767,872	100.00%	573.62
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	419,733.08	100.00%	240,767,872	100.00%	573.62
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	419,733.08	100.00%	240,767,872	100.00%	573.62

**2018 County Abstract of Assessment for Real Property, Form 45
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

05 Blaine

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,751,079	4,790,047	38,968	0.82%	109,928	-1.49%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	8,539,515	8,674,307	134,792	1.58%	173,652	-0.46%
04. Total Residential (sum lines 1-3)	13,290,594	13,464,354	173,760	1.31%	283,580	-0.83%
05. Commercial	508,552	571,701	63,149	12.42%	49,600	2.66%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	508,552	571,701	63,149	12.42%	49,600	2.66%
08. Ag-Farmsite Land, Outbuildings	9,670,926	9,738,625	67,699	0.70%	0	0.70%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	9,670,926	9,738,625	67,699	0.70%	0	0.70%
12. Irrigated	29,813,658	30,525,159	711,501	2.39%		
13. Dryland	103,450	103,450	0	0.00%		
14. Grassland	240,974,017	240,767,872	-206,145	-0.09%		
15. Wasteland	113,281	111,509	-1,772	-1.56%		
16. Other Agland	123,538	122,526	-1,012	-0.82%		
17. Total Agricultural Land	271,127,944	271,630,516	502,572	0.19%		
18. Total Value of all Real Property (Locally Assessed)	294,598,016	295,405,196	807,180	0.27%	333,180	0.16%

2018 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:
	\$30,225.30
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$5,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$14,000 for the TerraScan and the GIS System
11.	Amount of the assessor's budget set aside for education/workshops:
	\$300
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	\$17,046.28

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 pick up work for the county this year.
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 complete the listing services and will help establish values for the county's properties but the final valuation is reviewed and approved by the county assessor.

2018 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:																							
	The county assessor and Tax Valuation Inc.																							
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																							
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	Yes																							
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01	2014	2013	2014	2014																				
02	2014	2013	2014	2014-2015																				
AG	2015		2009	2015																				

2018 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:													
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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 with the 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.	<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;">2015</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2014</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	2015	2008	2014	2015
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01	2015	2008	2014	2015										

2018 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:							
	Tax Valuation Inc. and the county 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; width: 15%;"><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						
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 80 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							
	<i><u>If your county has special value applications, please answer the following</u></i>							
7a.	How many special valuation applications are on file?							
	N/A							
7b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
7c.	Describe the non-agricultural influences recognized within the county.							
	N/A							
7d.	Where is the influenced area located within the county?							
	N/A							
7e.	Describe in detail how the special values were arrived at in the influenced area(s).							
	N/A							

2017 Plan of Assessment for BLAINE COUNTY
Years: 2018, 2019, 2020
Dated: July 15, 2017

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 2017 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	211	13.23	1.61
Commercial	44	2.76	.17
Agricultural	1340	84.01	98.22

Other pertinent facts: There are 441,594.89 taxable acres in Blaine County and 10,692.50 exempt acres. Classified as follows: 95.07 % grassland, 3.30 % irrigated, .03% dry land, 1.03 % waste, and .57 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2017 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 \$29,725.30. 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 2015, Blaine County re-signed 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 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 if necessary. 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 2017 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 ratio studies

Income Approach-Appraisal Service runs ratio 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 and letters are utilized before on-site inspections are done.

Level of Value, Quality, and Uniformity for assessment year 2015

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	67.00	47.16	105.83
Commercial	71.00	30.10	94.33
Agricultural	54.00	22.86	110.29

For more information regarding statistical measures, see 2017 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2018.

Residential

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

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.

2019

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

2020

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, 2017

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.