

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BLAINE COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 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

Table of Contents

2019 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values 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.

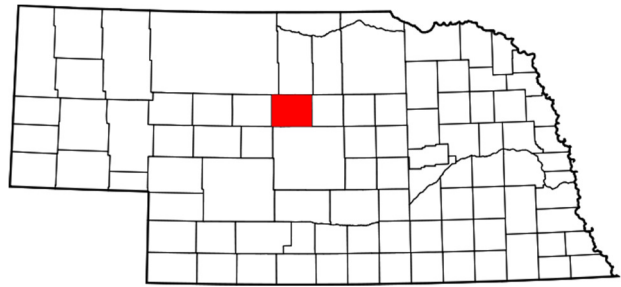
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

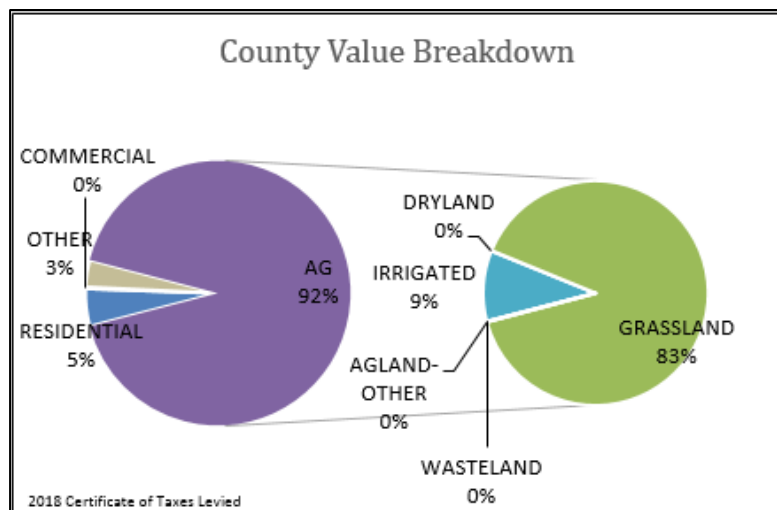
**Further information may be found in Exhibit 94*

County Overview

With a total area of 711 square miles, Blaine County has 482 residents, per the Census Bureau Quick Facts for 2017, reflecting a 1% population increase over the 2010 U.S. Census. Reports indicate that 61% of county residents are homeowners and 83% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$47,032 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 nine employer establishments with total employment of 11 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).

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
BREWSTER	29	17	-41.4%
DUNNING	109	103	-5.5%
HALSEY	59	76	28.8%

2019 Residential Correlation for Blaine County

Assessment Actions

Only general maintenance and pick-up work were completed for the residential property in Blaine County for the current assessment year.

Assessment Practice Review

The Blaine County Assessor rarely has enough sales data to construct a meaningful statistical picture. Because of this, a review of the assessment practices in the county is imperative to the determination of a level of value.

The Property Assessment Division (Division) reviews the sales in the county to start the assessment practices review. Sales are reviewed for timeliness of submission and arm's-length qualification. The review determined that the county assessor does a thorough verification of each sale and makes qualifications without any apparent bias. Additionally, the county assessor has continued to improve the frequency of the sales submissions. Due to the small number of sales throughout the year in the county, not all months will contain a sale; however, the assessor continues to submit sales when they occur.

After the sales data is reviewed, all other aspects of residential property valuation is studied. This includes the six-year inspection and review cycle, valuation models, and analysis of values on sold property compared to property that did not sell. Residential property was last physically inspected in 2014, in addition to updates to the depreciation tables, land, and costing. These values are generally updated when a revaluation is completed. Residential property must be reviewed and updates to costing and depreciation must be completed by the year 2020 in order for the county to remain in compliance with the six-year inspection and review cycle. The Division's review of residential values shows no inequality between sold and unsold property. An audit of the county's Assessed Value Update (AVU) records showed no errors.

Residential property is split into two valuation groups in the county. Property in Dunning generally sells higher than residential property in the other villages. Continual analysis of each valuation group is completed to ensure the validity of splitting the valuation groups. The county assessor maintains a valuation methodology as a notebook of valuation practices and changes for reference.

Description of Analysis

Only eight qualified residential transactions occurred in Blaine County in the two-year study period. Of those eight sales, both valuation groups had four each. Both valuation groups have too few sales to conduct a meaningful statistical analysis; however, the economic characteristics of each group are apparent.

Valuation Group 1 had a median within the acceptable range, and a COD under 10, demonstrating the relative stability and presence of the residential market. On the other hand, Valuation Group 2 had a median well below the acceptable range, but with a COD of approximately 120, the unpredictability of the other residential markets is easily shown. Even though Valuation Group 1

2019 Residential Correlation for Blaine County

had a median within the acceptable range, analysis of the assessment practices of the county is required to be able to determine the residential level of value in Blaine County.

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

Equalization and Quality of Assessment

Based on the assessment practice review, residential property in Blaine County appears to be valued uniformly and in accordance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	95.41	90.01	87.47	09.67	102.90
2	4	50.89	107.42	65.20	120.20	164.75
____ALL____	8	80.78	98.72	77.07	56.40	128.09

Level of Value

Based on 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.

2019 Commercial Correlation for Blaine County

Assessment Actions

General maintenance was completed for commercial property in Blaine County for the 2019 assessment year.

Assessment Practice Review

The annual assessment practice review performed by the Property Assessment Division (Division) is necessary to determine a level of value for commercial property in Blaine County because of the limited amount of sales data, the small number of commercial parcels countywide, and the variety of property types in the county that diminish the ability to assemble comparable properties. Additionally, these factors demonstrate the necessity for only one valuation group for the commercial class.

Sales submissions are reviewed by the Division for timeliness and completeness of data. The county assessor continues to qualify commercial transactions without an apparent bias and submits sales in a timely manner to the state sales file. The county assessor continues to improve the quality of the data submitted, as transactions come in with fewer errors. An audit of the county's Assessed Value Update (AVU) records showed no errors.

Tax Valuation, Inc. was hired to perform a complete reappraisal of commercial property for the 2015 assessment year. Physical inspection was completed at that time, as well as new depreciation tables, thus maintaining compliance with the statutorily required six-year inspection and review cycle. The depreciation study was calculated with commercial property in the county and with data from similar communities across the Sandhills. Land tables were derived from residential land tables because of the limited amount of commercial property.

The Division's assessment practice review found the valuation process in the county to be transparent and uniformly applied to all properties. A sales book is kept by the county assessor that is updated annually with valuation changes to comply with Regulation 50.

Description of Analysis

The Blaine County Assessor had one qualified commercial transaction in the three-year study period, which was a low-dollar transaction. The 2019 County Abstract of Assessment for Real Property, Form 45, Compared with the 2018 Certificate of Taxes Levied Report (CTL) shows no value change in the commercial property class. Meaningful statistical analysis is not possible on a sample this small, which requires additional analysis of the assessment practices in the county.

Equalization and Quality of Assessment

Based on the assessment practice review, commercial property in Blaine County is uniformly valued and according to generally accepted mass appraisal techniques.

Level of Value

Based on 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.

2019 Agricultural Correlation for Blaine County

Assessment Actions

The agricultural class in Blaine County had pick-up work and general maintenance completed for the 2019 assessment year. A minimally improved agricultural land analysis was conducted and no valuation change was deemed to be required.

Assessment Practice Review

For Blaine County's agricultural property class, the Property Assessment Division's (Division) annual assessment practice review focused on agricultural land identification and valuation, sales qualification and verification, and the assessment of agricultural outbuildings.

Soil identification in Blaine County shows the majority of the county is made up of Valentine Sand soils. Due to this high concentration of sandy soil, nearly 95% of the county is grassland. This homogenous topography proves that only one market area is required for the county. For small acre sales, land use is reviewed to determine if it is primarily used for agricultural purposes; and if not, the parcel is valued as rural residential.

Examination of the county assessor's submission and arm's-length qualification of agricultural land sales has shown that the county assessor typically uses as many agricultural sales as possible, and does not present any apparent bias in determining non-qualified sales. Sales continue to be sent to the state sales file in a timely manner, with accurate information. An audit of the county's Assessed Value Update (AVU) records showed no errors. Agricultural outbuildings are reviewed at the same as residential property in Valuation Group 2, and valued based on a price per square foot table. The county assessor, for use as a valuation methodology, updates a sales book with valuation changes.

Description of Analysis

In Blaine County, only eight qualified agricultural sales occurred within the three-year study period. Of the eight sales, five were 95% Majority Land Use (MLU) grassland with a median of 70%, which accounts for over 95% of the total acres in the county.

Blaine County's grassland values range from \$720 per acre for the most productive land capability groups (LCG) down to \$570 per acre for 4G1 and 4G. While the county does apply different values by LCG, over 97% of all grassland acres are in the 4G1 and 4G LCG's. Blaine County's grassland values are generally comparable to the surrounding counties.

While the median of the 95% MLU grassland is in the statutorily acceptable range, a sample size of six qualified sales is inadequate to conduct a meaningful analysis of the level of value. Removal of the high and low ratios demonstrates median volatility of 3% either direction, which is common in a small sample. Due to this, analysis of the agricultural market in the region, along with analysis of the county's assessment practices is necessary to determine the agricultural level of value.

2019 Agricultural Correlation for Blaine County

Equalization and Quality of Assessment

Based on analysis of the assessment practice review and the agricultural economy, not only in the Sandhills region, but also across the state, agricultural land values in Blaine County are assessed uniformly and according to generally accepted mass appraisal techniques. Additionally, agricultural outbuildings in Blaine County exhibit equalized valuation with rural residential property in Valuation Group 2.

95%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Grass____						
County	5	72.89	64.25	68.61	12.91	93.65
1	5	72.89	64.25	68.61	12.91	93.65
____ALL____	8	69.71	63.88	61.67	13.84	103.58

Level of Value

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

2019 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

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

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

Dated this 5th day of April, 2019.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	8	Median	80.78
Total Sales Price	\$334,000	Mean	98.72
Total Adj. Sales Price	\$334,000	Wgt. Mean	77.07
Total Assessed Value	\$257,407	Average Assessed Value of the Base	\$23,024
Avg. Adj. Sales Price	\$41,750	Avg. Assessed Value	\$32,176

Confidence Interval - Current

95% Median C.I	43.47 to 284.43
95% Wgt. Mean C.I	45.70 to 108.44
95% Mean C.I	33.08 to 164.36
% of Value of the Class of all Real Property Value in the County	1.67
% of Records Sold in the Study Period	3.79
% of Value Sold in the Study Period	5.30

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	8	100	67.38
2017	5	100	66.82
2016	3	100	173.73
2015	6	100	121.58

2019 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	1	Median	49.28
Total Sales Price	\$5,000	Mean	49.28
Total Adj. Sales Price	\$5,000	Wgt. Mean	49.28
Total Assessed Value	\$2,464	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	N/A
% of Value of the Class of all Real Property Value in the County	0.20
% of Records Sold in the Study Period	2.17
% of Value Sold in the Study Period	0.43

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	2	100	49.28
2017	2	100	70.50
2016	3	100	59.00
2015	2	100	74.80

05 Blaine
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 8
Total Sales Price : 334,000
Total Adj. Sales Price : 334,000
Total Assessed Value : 257,407
Avg. Adj. Sales Price : 41,750
Avg. Assessed Value : 32,176

MEDIAN : 81
WGT. MEAN : 77
MEAN : 99
COD : 56.40
PRD : 128.09

COV : 79.52
STD : 78.50
Avg. Abs. Dev : 45.56
MAX Sales Ratio : 284.43
MIN Sales Ratio : 43.47

95% Median C.I. : 43.47 to 284.43
95% Wgt. Mean C.I. : 45.70 to 108.44
95% Mean C.I. : 33.08 to 164.36

Printed:3/21/2019 8:20:03AM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-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
01-OCT-17 To 31-DEC-17	1	96.62	96.62	96.62	00.00	100.00	96.62	96.62	N/A	55,000	53,141
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	2	75.45	75.45	62.51	35.00	120.70	49.04	101.86	N/A	51,000	31,879
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
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
01-OCT-17 To 30-SEP-18	3	96.62	82.51	74.46	18.23	110.81	49.04	101.86	N/A	52,333	38,966
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	5	94.20	117.22	84.57	57.37	138.61	43.47	284.43	N/A	44,800	37,886
<u>ALL</u>	8	80.78	98.72	77.07	56.40	128.09	43.47	284.43	43.47 to 284.43	41,750	32,176

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	4	95.41	90.01	87.47	09.67	102.90	67.36	101.86	N/A	44,500	38,925
2	4	50.89	107.42	65.20	120.20	164.75	43.47	284.43	N/A	39,000	25,427
<u>ALL</u>	8	80.78	98.72	77.07	56.40	128.09	43.47	284.43	43.47 to 284.43	41,750	32,176

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	8	80.78	98.72	77.07	56.40	128.09	43.47	284.43	43.47 to 284.43	41,750	32,176
06											
07											
<u>ALL</u>	8	80.78	98.72	77.07	56.40	128.09	43.47	284.43	43.47 to 284.43	41,750	32,176

05 Blaine
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 8
Total Sales Price : 334,000
Total Adj. Sales Price : 334,000
Total Assessed Value : 257,407
Avg. Adj. Sales Price : 41,750
Avg. Assessed Value : 32,176

MEDIAN : 81
WGT. MEAN : 77
MEAN : 99
COD : 56.40
PRD : 128.09

COV : 79.52
STD : 78.50
Avg. Abs. Dev : 45.56
MAX Sales Ratio : 284.43
MIN Sales Ratio : 43.47

95% Median C.I. : 43.47 to 284.43
95% Wgt. Mean C.I. : 45.70 to 108.44
95% Mean C.I. : 33.08 to 164.36

Printed:3/21/2019 8:20:03AM

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	101.86	146.34	140.94	75.82	103.83	52.74	284.43	N/A	15,333	21,611	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	8	80.78	98.72	77.07	56.40	128.09	43.47	284.43	43.47 to 284.43	41,750	32,176	
Greater Than 14,999	6	80.78	75.43	69.76	27.41	108.13	43.47	101.86	43.47 to 101.86	52,333	36,510	
Greater Than 29,999	5	67.36	70.14	66.87	29.19	104.89	43.47	96.62	N/A	57,600	38,515	
<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	101.86	101.86	101.86	00.00	100.00	101.86	101.86	N/A	26,000	26,484	
30,000 TO 59,999	3	94.20	86.06	85.01	10.35	101.24	67.36	96.62	N/A	50,667	43,072	
60,000 TO 99,999	2	46.26	46.26	46.59	06.03	99.29	43.47	49.04	N/A	68,000	31,679	
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	80.78	98.72	77.07	56.40	128.09	43.47	284.43	43.47 to 284.43	41,750	32,176	

05 Blaine
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 1
Total Sales Price : 5,000
Total Adj. Sales Price : 5,000
Total Assessed Value : 2,464
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. : N/A

Printed:3/21/2019 8:20:04AM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-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											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
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											
01-OCT-17 To 30-SEP-18											
<u>Calendar Yrs</u>											
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
01-JAN-17 To 31-DEC-17											
<u>ALL</u>	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
<u>ALL</u>	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
04											
<u>ALL</u>	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464

05 Blaine
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 1
Total Sales Price : 5,000
Total Adj. Sales Price : 5,000
Total Assessed Value : 2,464
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

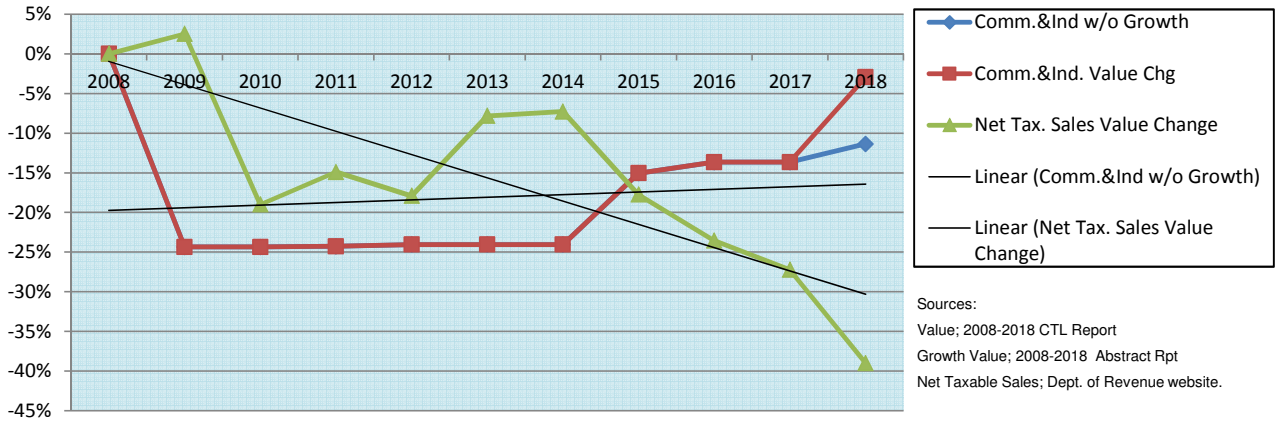
95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : N/A

Printed:3/21/2019 8:20:04AM

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	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464	
Less Than 30,000	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1	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												
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	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 +												
<u>ALL</u>	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
353	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464	
<u>ALL</u>	1	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



Sources:
 Value; 2008-2018 CTL Report
 Growth Value; 2008-2018 Abstract Rpt
 Net Taxable Sales; Dept. of Revenue website.

Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 588,996	\$ -		\$ 588,996	--	\$ 781,003	--
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%
2018	\$ 571,701	\$ 49,600	8.68%	\$ 522,101	2.66%	\$ 476,285	-16.19%
Ann %chg	-0.30%			Average	-0.78%	-4.83%	-4.34%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-24.34%	-24.34%	2.51%
2010	-24.34%	-24.34%	-18.99%
2011	-24.27%	-24.27%	-14.90%
2012	-24.05%	-24.05%	-17.91%
2013	-24.05%	-24.05%	-7.83%
2014	-24.05%	-24.05%	-7.27%
2015	-15.04%	-15.04%	-17.76%
2016	-13.66%	-13.66%	-23.56%
2017	-13.66%	-13.66%	-27.24%
2018	-11.36%	-2.94%	-39.02%

County Number	5
County Name	Blaine

05 Blaine
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 8
Total Sales Price : 13,666,901
Total Adj. Sales Price : 13,666,901
Total Assessed Value : 8,428,705
Avg. Adj. Sales Price : 1,708,363
Avg. Assessed Value : 1,053,588

MEDIAN : 70
WGT. MEAN : 62
MEAN : 64
COD : 13.84
PRD : 103.58

COV : 18.22
STD : 11.64
Avg. Abs. Dev : 09.65
MAX Sales Ratio : 74.54
MIN Sales Ratio : 49.70

95% Median C.I. : 49.70 to 74.54
95% Wgt. Mean C.I. : 46.69 to 76.66
95% Mean C.I. : 54.15 to 73.61

Printed:3/21/2019 8:20:05AM

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-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	66.52	66.52	66.52	00.00	100.00	66.52	66.52	N/A	250,000	166,295	
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	3,024,772	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	4	61.33	61.47	52.37	19.14	117.38	49.70	73.53	N/A	1,479,681	774,952	
01-JUL-18 To 30-SEP-18												
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	3	66.52	64.01	63.76	11.82	100.39	50.97	74.54	N/A	1,204,573	768,041	
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	3,024,772	
01-OCT-17 To 30-SEP-18	4	61.33	61.47	52.37	19.14	117.38	49.70	73.53	N/A	1,479,681	774,952	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	2	70.53	70.53	73.56	05.69	95.88	66.52	74.54	N/A	1,022,780	752,392	
01-JAN-17 To 31-DEC-17	1	73.16	73.16	73.16	00.00	100.00	73.16	73.16	N/A	4,134,458	3,024,772	
<u>ALL</u>	8	69.71	63.88	61.67	13.84	103.58	49.70	74.54	49.70 to 74.54	1,708,363	1,053,588	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	8	69.71	63.88	61.67	13.84	103.58	49.70	74.54	49.70 to 74.54	1,708,363	1,053,588	
<u>ALL</u>	8	69.71	63.88	61.67	13.84	103.58	49.70	74.54	49.70 to 74.54	1,708,363	1,053,588	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Grass</u>												
County	5	72.89	64.25	68.61	12.91	93.65	49.70	74.54	N/A	1,613,036	1,106,687	
1	5	72.89	64.25	68.61	12.91	93.65	49.70	74.54	N/A	1,613,036	1,106,687	
<u>ALL</u>	8	69.71	63.88	61.67	13.84	103.58	49.70	74.54	49.70 to 74.54	1,708,363	1,053,588	

05 Blaine
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 8
 Total Sales Price : 13,666,901
 Total Adj. Sales Price : 13,666,901
 Total Assessed Value : 8,428,705
 Avg. Adj. Sales Price : 1,708,363
 Avg. Assessed Value : 1,053,588

MEDIAN : 70
 WGT. MEAN : 62
 MEAN : 64
 COD : 13.84
 PRD : 103.58

COV : 18.22
 STD : 11.64
 Avg. Abs. Dev : 09.65
 MAX Sales Ratio : 74.54
 MIN Sales Ratio : 49.70

95% Median C.I. : 49.70 to 74.54
 95% Wgt. Mean C.I. : 46.69 to 76.66
 95% Mean C.I. : 54.15 to 73.61

Printed:3/21/2019 8:20:05AM

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	6	69.71	64.63	68.55	12.77	94.28	49.70	74.54	49.70 to 74.54	1,385,863	949,955
1	6	69.71	64.63	68.55	12.77	94.28	49.70	74.54	49.70 to 74.54	1,385,863	949,955
____ALL____	8	69.71	63.88	61.67	13.84	103.58	49.70	74.54	49.70 to 74.54	1,708,363	1,053,588

Blaine County 2019 Average Acre Value Comparison

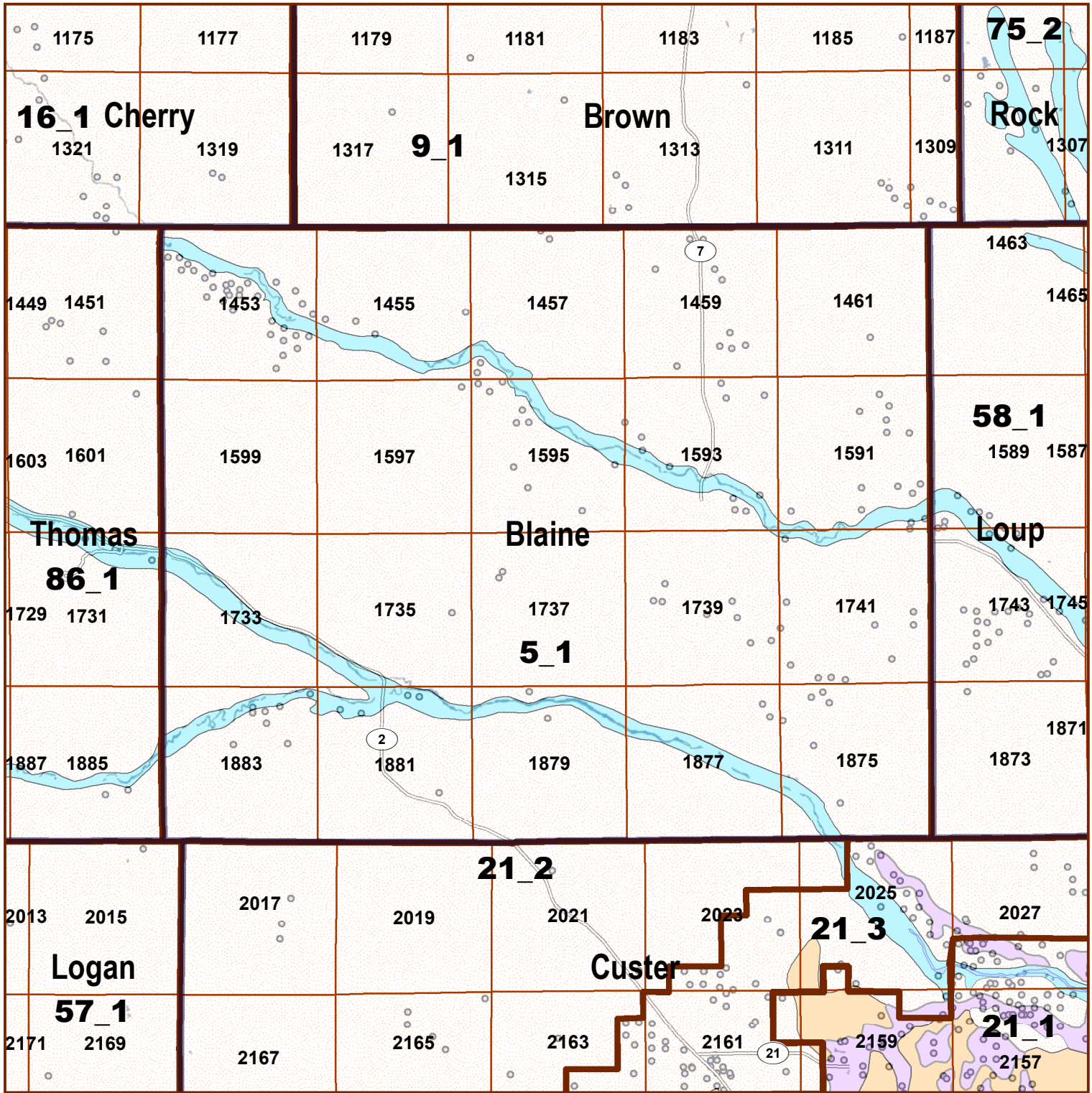
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	1	n/a	2100	2100	2100	2100	2100	2100	2100	2100
Brown	1	n/a	3887	3876	3844	3094	2972	2606	2796	3357
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	2368
Loup	1	n/a	3580	3580	3045	3045	2685	2685	1790	2981
Custer	2	n/a	1680	1861	1916	n/a	2026	2075	2077	2056
Custer	3	n/a	4389	3972	3729	3454	3341	2447	2450	3292
Logan	1	3740	3740	3600	3460	2955	2955	2600	2485	3091
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	n/a	n/a	n/a	720	n/a	720	720	720
Brown	1	n/a	1090	1090	1090	995	810	810	810	969
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	883
Loup	1	n/a	830	n/a	830	775	700	700	700	761
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	1434	1210	1210	1439
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	610	718
Loup	1	n/a	740	740	740	630	630	630	630	630
Custer	2	n/a	530	530	530	530	534	537	531	531
Custer	3	n/a	961	963	955	961	955	935	794	832
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	582	500	78
Rock	2	586	350	101
Loup	1	766	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: 2019 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.



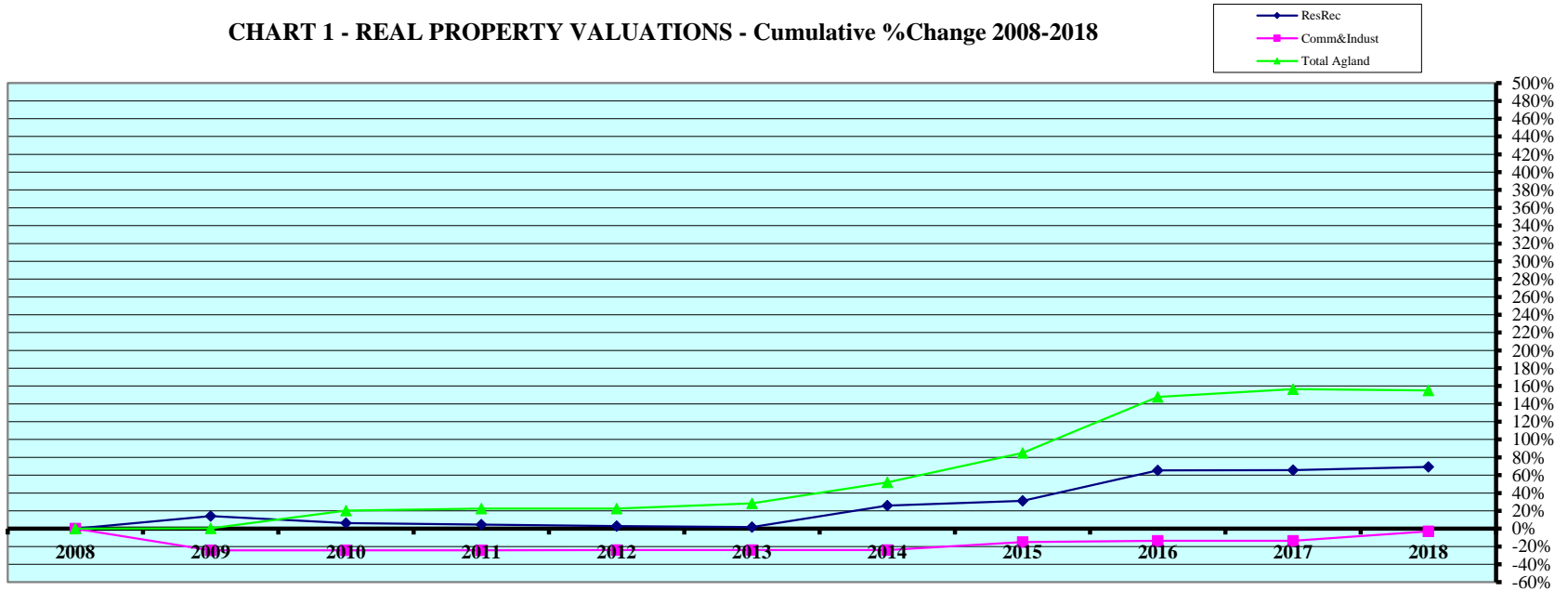
Legend

- 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 2008-2018



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
2008	2,870,003	--	--	--	588,996	--	--	--	105,679,683	--	--	--
2009	3,270,429	400,426	13.95%	13.95%	445,607	-143,389	-24.34%	-24.34%	106,147,105	467,422	0.44%	0.44%
2010	3,049,278	-221,151	-6.76%	6.25%	445,607	0	0.00%	-24.34%	127,132,757	20,985,652	19.77%	20.30%
2011	2,998,563	-50,715	-1.66%	4.48%	446,043	436	0.10%	-24.27%	129,417,752	2,284,995	1.80%	22.46%
2012	2,952,056	-46,507	-1.55%	2.86%	447,355	1,312	0.29%	-24.05%	129,408,550	-9,202	-0.01%	22.45%
2013	2,923,964	-28,092	-0.95%	1.88%	447,355	0	0.00%	-24.05%	135,602,694	6,194,144	4.79%	28.31%
2014	3,612,012	688,048	23.53%	25.85%	447,355	0	0.00%	-24.05%	160,601,205	24,998,511	18.44%	51.97%
2015	3,767,299	155,287	4.30%	31.26%	500,389	53,034	11.86%	-15.04%	195,645,356	35,044,151	21.82%	85.13%
2016	4,742,973	975,674	25.90%	65.26%	508,552	8,163	1.63%	-13.66%	261,799,713	66,154,357	33.81%	147.73%
2017	4,751,079	8,106	0.17%	65.54%	508,552	0	0.00%	-13.66%	271,127,944	9,328,231	3.56%	156.56%
2018	4,858,067	106,988	2.25%	69.27%	571,701	63,149	12.42%	-2.94%	269,430,660	-1,697,284	-0.63%	154.95%

Rate Annual %chg: Residential & Recreational **5.40%**

Commercial & Industrial **-0.30%**

Agricultural Land **9.81%**

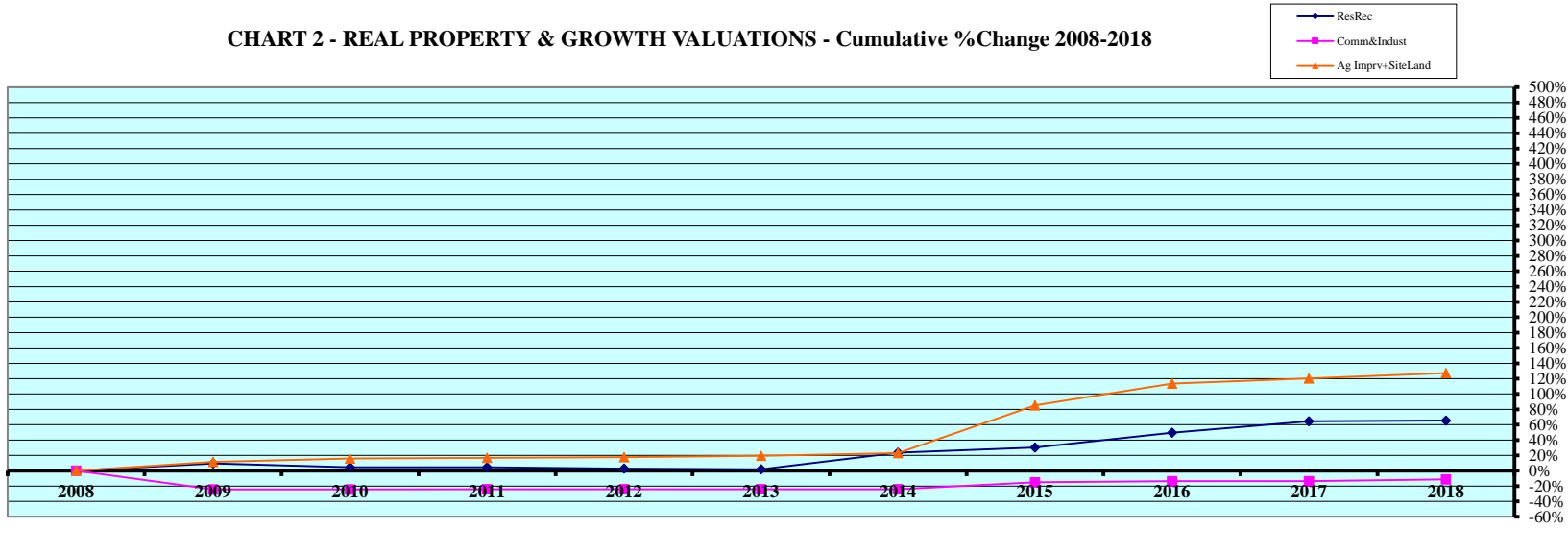
Cnty# **5**
County **BLAINE**

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.

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



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
2008	2,870,003	0	0.00%	2,870,003	--	--	588,996	0	0.00%	588,996	--	--
2009	3,270,429	127,564	3.90%	3,142,865	9.51%	9.51%	445,607	0	0.00%	445,607	-24.34%	-24.34%
2010	3,049,278	49,255	1.62%	3,000,023	-8.27%	4.53%	445,607	0	0.00%	445,607	0.00%	-24.34%
2011	2,998,563	0	0.00%	2,998,563	-1.66%	4.48%	446,043	0	0.00%	446,043	0.10%	-24.27%
2012	2,952,056	2,268	0.08%	2,949,788	-1.63%	2.78%	447,355	0	0.00%	447,355	0.29%	-24.05%
2013	2,923,964	0	0.00%	2,923,964	-0.95%	1.88%	447,355	0	0.00%	447,355	0.00%	-24.05%
2014	3,612,012	64,000	1.77%	3,548,012	21.34%	23.62%	447,355	0	0.00%	447,355	0.00%	-24.05%
2015	3,767,299	28,800	0.76%	3,738,499	3.50%	30.26%	500,389	0	0.00%	500,389	11.86%	-15.04%
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	49.62%	508,552	0	0.00%	508,552	1.63%	-13.66%
2017	4,751,079	33,134	0.70%	4,717,945	-0.53%	64.39%	508,552	0	0.00%	508,552	0.00%	-13.66%
2018	4,858,067	109,928	2.26%	4,748,139	-0.06%	65.44%	571,701	49,600	8.68%	522,101	2.66%	-11.36%
Rate Ann%chg	5.40%			3.52%			-0.30%			C & I w/o growth -0.78%		

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					
2008	4,809,610	3,167,363	7,976,973	371,277	4.65%	7,605,696	--	--
2009	4,764,889	4,253,978	9,018,867	132,065	1.46%	8,886,802	11.41%	11.41%
2010	4,816,263	4,460,496	9,276,759	39,246	0.42%	9,237,513	2.42%	15.80%
2011	4,848,982	4,465,013	9,313,995	0	0.00%	9,313,995	0.40%	16.76%
2012	5,006,178	4,562,601	9,568,779	189,008	1.98%	9,379,771	0.71%	17.59%
2013	4,970,026	4,597,221	9,567,247	38,400	0.40%	9,528,847	-0.42%	19.45%
2014	5,540,912	9,460,941	15,001,853	5,200,098	34.66%	9,801,755	2.45%	22.88%
2015	5,430,008	9,660,552	15,090,560	321,746	2.13%	14,768,814	-1.55%	85.14%
2016	7,968,220	9,652,712	17,620,932	595,349	3.38%	17,025,583	12.82%	113.43%
2017	8,539,515	9,670,926	18,210,441	646,987	3.55%	17,563,454	-0.33%	120.18%
2018	8,623,409	9,679,767	18,303,176	173,652	0.95%	18,129,524	-0.44%	127.27%
Rate Ann%chg	6.01%	11.82%	8.66%	Ag Imprv+Site w/o growth			2.75%	

(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.

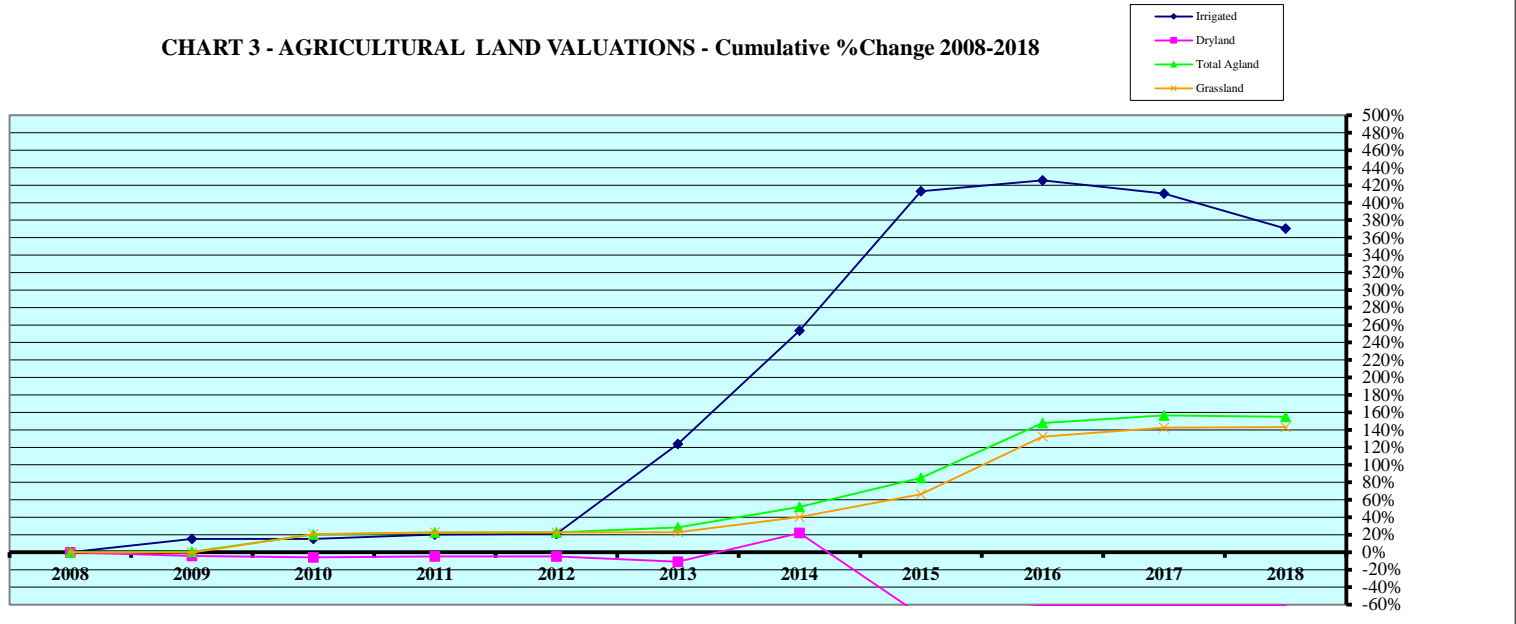
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty#	5
County	BLAINE

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	5,841,638	--	--	--	266,042	--	--	--	99,357,709	--	--	--
2009	6,723,098	881,460	15.09%	15.09%	254,527	-11,515	-4.33%	-4.33%	98,955,163	-402,546	-0.41%	-0.41%
2010	6,723,098	0	0.00%	15.09%	250,104	-4,423	-1.74%	-5.99%	119,945,238	20,990,075	21.21%	20.72%
2011	7,023,248	300,150	4.46%	20.23%	253,424	3,320	1.33%	-4.74%	121,922,154	1,976,916	1.65%	22.71%
2012	7,064,976	41,728	0.59%	20.94%	253,424	0	0.00%	-4.74%	121,870,904	-51,250	-0.04%	22.66%
2013	13,080,840	6,015,864	85.15%	123.92%	237,229	-16,195	-6.39%	-10.83%	122,050,895	179,991	0.15%	22.84%
2014	20,657,115	7,576,275	57.92%	253.62%	324,412	87,183	36.75%	21.94%	139,396,898	17,346,003	14.21%	40.30%
2015	29,977,962	9,320,847	45.12%	413.18%	73,995	-250,417	-77.19%	-72.19%	165,364,297	25,967,399	18.63%	66.43%
2016	30,700,551	722,589	2.41%	425.55%	103,450	29,455	39.81%	-61.12%	230,771,555	65,407,258	39.55%	132.26%
2017	29,813,658	-886,893	-2.89%	410.36%	103,450	0	0.00%	-61.12%	240,974,017	10,202,462	4.42%	142.53%
2018	27,478,941	-2,334,717	-7.83%	370.40%	103,450	0	0.00%	-61.12%	241,614,388	640,371	0.27%	143.18%

Rate Ann.%chg: Irrigated **16.75%** Dryland **-9.01%** Grassland **9.29%**

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
2008	119,469	--	--	--	94,825	--	--	--	105,679,683	--	--	--
2009	119,492	23	0.02%	0.02%	94,825	0	0.00%	0.00%	106,147,105	467,422	0.44%	0.44%
2010	119,492	0	0.00%	0.02%	94,825	0	0.00%	0.00%	127,132,757	20,985,652	19.77%	20.30%
2011	120,051	559	0.47%	0.49%	98,875	4,050	4.27%	4.27%	129,417,752	2,284,995	1.80%	22.46%
2012	120,111	60	0.05%	0.54%	99,135	260	0.26%	4.55%	129,408,550	-9,202	-0.01%	22.45%
2013	120,274	163	0.14%	0.67%	113,456	14,321	14.45%	19.65%	135,602,694	6,194,144	4.79%	28.31%
2014	120,968	694	0.58%	1.25%	101,812	-11,644	-10.26%	7.37%	160,601,205	24,998,511	18.44%	51.97%
2015	119,176	-1,792	-1.48%	-0.25%	109,926	8,114	7.97%	15.93%	195,645,356	35,044,151	21.82%	85.13%
2016	116,297	-2,879	-2.42%	-2.66%	107,860	-2,066	-1.88%	13.75%	261,799,713	66,154,357	33.81%	147.73%
2017	113,281	-3,016	-2.59%	-5.18%	123,538	15,678	14.54%	30.28%	271,127,944	9,328,231	3.56%	156.56%
2018	111,056	-2,225	-1.96%	-7.04%	122,825	-713	-0.58%	29.53%	269,430,660	-1,697,284	-0.63%	154.95%

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

Rate Ann.%chg: Total Agric Land **9.81%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (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
2008	5,778,643	11,094	521			285,027	1,141	250			99,401,381	422,575	235		
2009	6,388,328	12,306	519	-0.34%	-0.34%	254,527	1,022	249	-0.30%	-0.30%	99,122,666	421,389	235	0.00%	0.00%
2010	6,723,098	12,996	517	-0.35%	-0.68%	294,479	1,022	288	15.70%	15.35%	119,898,014	420,678	285	21.16%	21.16%
2011	6,659,058	12,881	517	-0.07%	-0.75%	253,424	866	293	1.53%	17.11%	122,076,985	420,955	290	1.75%	23.28%
2012	7,023,248	13,619	516	-0.24%	-0.99%	253,424	866	293	0.00%	17.11%	121,895,996	420,331	290	0.00%	23.28%
2013	13,663,810	13,664	1,000	93.91%	91.98%	205,619	709	290	-0.90%	16.06%	121,929,716	420,447	290	0.00%	23.28%
2014	20,676,953	14,018	1,475	47.50%	183.17%	324,412	811	400	37.93%	60.09%	139,304,790	419,929	332	14.39%	41.03%
2015	29,977,962	14,275	2,100	42.37%	303.16%	71,585	139	515	28.75%	106.11%	165,389,195	420,691	393	18.51%	67.13%
2016	30,760,086	14,648	2,100	0.00%	303.16%	103,450	144	720	39.81%	188.16%	230,762,036	420,030	549	39.75%	133.56%
2017	30,636,018	14,589	2,100	0.00%	303.16%	103,450	144	720	0.00%	188.16%	240,826,832	419,805	574	4.42%	143.88%
2018	30,525,159	14,536	2,100	0.00%	303.16%	103,450	144	720	0.00%	188.16%	240,767,872	419,733	574	-0.01%	143.86%

Rate Annual %chg Average Value/Acre: **14.96%**

11.16%

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
2008	119,769	4,827	25			94,825	1,956	48			105,679,645	441,592	239		
2009	119,594	4,820	25	0.00%	0.00%	94,825	1,961	48	-0.26%	-0.26%	105,979,940	441,497	240	0.31%	0.31%
2010	119,492	4,816	25	0.00%	0.00%	94,825	1,958	48	0.15%	-0.10%	127,129,908	441,469	288	19.96%	20.33%
2011	119,492	4,816	25	0.00%	0.00%	98,825	2,038	49	0.13%	0.02%	129,207,784	441,555	293	1.61%	22.27%
2012	120,051	4,838	25	0.00%	0.00%	99,355	2,048	49	0.02%	0.04%	129,392,074	441,702	293	0.11%	22.41%
2013	120,111	4,840	25	0.00%	0.00%	99,135	2,044	49	-0.01%	0.03%	136,018,391	441,704	308	5.12%	28.68%
2014	120,274	4,819	25	0.58%	0.59%	99,140	2,039	49	0.25%	0.28%	160,525,569	441,616	363	18.04%	51.89%
2015	119,176	4,775	25	0.00%	0.59%	109,858	2,120	52	6.56%	6.85%	195,667,776	442,001	443	21.79%	84.98%
2016	116,297	4,660	25	0.00%	0.58%	107,566	2,185	49	-4.98%	1.54%	261,849,435	441,666	593	33.92%	147.74%
2017	113,334	4,541	25	0.01%	0.59%	123,518	2,517	49	-0.34%	1.19%	271,803,152	441,595	616	3.82%	157.19%
2018	111,509	4,467	25	0.00%	0.59%	122,526	2,497	49	-0.02%	1.17%	271,630,516	441,377	615	-0.01%	157.16%

5
BLAINE

Rate Annual %chg Average Value/Acre: **9.91%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

CHART 5 - 2018 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	7,832,518	6,349,503	23,640,746	4,858,067	571,701	0	0	269,430,660	8,623,409	9,679,767	0	330,986,371
<i>cnty sector</i> value % of total value:		2.37%	1.92%	7.14%	1.47%	0.17%			81.40%	2.61%	2.92%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
17	BREWSTER	6,678	31,975	552	415,983	153,480	0	0	0	0	0	0	608,668
3.56%	<i>%sector of county sector</i>	0.09%	0.50%	0.00%	8.56%	26.65%							0.18%
	<i>%sector of municipality</i>	1.10%	5.25%	0.09%	68.34%	25.22%							100.00%
103	DUNNING	42,232	380,335	754,833	1,854,448	135,779	0	0	0	0	0	0	3,167,627
21.55%	<i>%sector of county sector</i>	0.54%	5.99%	3.19%	38.17%	23.75%							0.96%
	<i>%sector of municipality</i>	1.33%	12.01%	23.83%	58.54%	4.29%							100.00%
76	HALSEY	4,135	0	0	150,876	8,870	0	0	0	0	0	0	163,881
15.90%	<i>%sector of county sector</i>	0.05%			3.11%	1.55%							0.05%
	<i>%sector of municipality</i>	2.52%			92.06%	5.41%							100.00%
196	Total Municipalities	53,045	412,310	755,385	2,421,307	298,129	0	0	0	0	0	0	3,940,176
41.00%	<i>%all municip.sectors of cnty</i>	0.68%	6.49%	3.20%	49.84%	52.15%							1.19%

5 BLAINE

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 1,595	Value : 291,449,672	Growth 81,900	Sum Lines 17, 25, & 41
--	------------------------	----------------------------	----------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	62	144,806	0	0	11	78,555	73	223,361	
02. Res Improve Land	102	310,209	1	5,321	31	308,207	134	623,737	
03. Res Improvements	103	2,181,136	1	24,634	34	1,805,199	138	4,010,969	
04. Res Total	165	2,636,151	1	29,955	45	2,191,961	211	4,858,067	0
% of Res Total	78.20	54.26	0.47	0.62	21.33	45.12	13.23	1.67	0.00
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	0
% of Com Total	65.22	52.15	0.00	0.00	34.78	47.85	2.88	0.20	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	165	2,636,151	1	29,955	45	2,191,961	211	4,858,067	0
% of Res & Rec Total	78.20	54.26	0.47	0.62	21.33	45.12	13.23	1.67	0.00
Com & Ind Total	30	298,129	0	0	16	273,572	46	571,701	0
% of Com & Ind Total	65.22	52.15	0.00	0.00	34.78	47.85	2.88	0.20	0.00

17. Taxable Total	195	2,934,280	1	29,955	61	2,465,533	257	5,429,768	0
% of Taxable Total	75.88	54.04	0.39	0.55	23.74	45.41	16.11	1.86	0.00

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	37	68

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	1,141	227,941,928	1,142	227,945,496
28. Ag-Improved Land	0	0	0	0	193	40,763,567	193	40,763,567
29. Ag Improvements	0	0	0	0	196	17,310,841	196	17,310,841

30. Ag Total				1,338	286,019,904
--------------	--	--	--	-------	-------------

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	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	13	15.00	22,500	13	15.00	22,500	
32. HomeSite Improv Land	156	194.09	291,135	156	194.09	291,135	
33. HomeSite Improvements	147	170.09	8,275,204	147	170.09	8,275,204	81,900
34. HomeSite Total				160	209.09	8,588,839	
35. FarmSite UnImp Land	23	37.76	56,640	23	37.76	56,640	
36. FarmSite Improv Land	160	550.27	825,405	160	550.27	825,405	
37. FarmSite Improvements	172	0.00	9,035,637	172	0.00	9,035,637	0
38. FarmSite Total				195	588.03	9,917,682	
39. Road & Ditches	0	1,340.35	0	0	1,340.35	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				355	2,137.47	18,506,521	81,900

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	939.38	7.78%	1,972,698	7.78%	2,100.00
47. 2A1	45.24	0.37%	95,004	0.37%	2,100.00
48. 2A	200.46	1.66%	420,966	1.66%	2,100.00
49. 3A1	932.45	7.72%	1,958,145	7.72%	2,100.00
50. 3A	1,519.81	12.58%	3,191,601	12.58%	2,100.00
51. 4A1	6,203.88	51.36%	13,028,148	51.36%	2,100.00
52. 4A	2,237.29	18.52%	4,698,309	18.52%	2,100.00
53. Total	12,078.51	100.00%	25,364,871	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1.90	0.57%	1,368	0.57%	720.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	99.26	29.65%	71,467	29.65%	720.00
61. 4D	233.57	69.78%	168,171	69.78%	720.00
62. Total	334.73	100.00%	241,006	100.00%	720.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	511.55	0.12%	368,316	0.15%	720.00
65. 2G1	24.96	0.01%	17,971	0.01%	719.99
66. 2G	2,146.31	0.51%	1,545,341	0.64%	720.00
67. 3G1	2,397.05	0.57%	1,725,875	0.71%	720.00
68. 3G	5,698.08	1.35%	4,102,614	1.70%	720.00
69. 4G1	104,875.24	24.90%	59,779,032	24.74%	570.00
70. 4G	305,481.56	72.54%	174,124,595	72.05%	570.00
71. Total	421,134.75	100.00%	241,663,744	100.00%	573.84
Irrigated Total					
	12,078.51	2.74%	25,364,871	9.48%	2,100.00
Dry Total					
	334.73	0.08%	241,006	0.09%	720.00
Grass Total					
	421,134.75	95.61%	241,663,744	90.34%	573.84
72. Waste	4,089.52	0.93%	102,201	0.04%	24.99
73. Other	2,854.40	0.65%	141,561	0.05%	49.59
74. Exempt	10,692.50	2.43%	0	0.00%	0.00
75. Market Area Total	440,491.91	100.00%	267,513,383	100.00%	607.31

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	12,078.51	25,364,871	12,078.51	25,364,871
77. Dry Land	0.00	0	0.00	0	334.73	241,006	334.73	241,006
78. Grass	6.26	3,568	0.00	0	421,128.49	241,660,176	421,134.75	241,663,744
79. Waste	0.00	0	0.00	0	4,089.52	102,201	4,089.52	102,201
80. Other	0.00	0	0.00	0	2,854.40	141,561	2,854.40	141,561
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	440,485.65	267,509,815	440,491.91	267,513,383

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,078.51	2.74%	25,364,871	9.48%	2,100.00
Dry Land	334.73	0.08%	241,006	0.09%	720.00
Grass	421,134.75	95.61%	241,663,744	90.34%	573.84
Waste	4,089.52	0.93%	102,201	0.04%	24.99
Other	2,854.40	0.65%	141,561	0.05%	49.59
Exempt	10,692.50	2.43%	0	0.00%	0.00
Total	440,491.91	100.00%	267,513,383	100.00%	607.31

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	52,657	5	148,775	9	214,844	0
83.5 Rural	11	78,555	32	313,528	35	1,829,833	46	2,221,916	0
84 Residential Total	73	223,361	134	623,737	138	4,010,969	211	4,858,067	0

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	0
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	0

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	511.55	0.12%	368,316	0.15%	720.00
89. 2G1	24.96	0.01%	17,971	0.01%	719.99
90. 2G	2,146.31	0.51%	1,545,341	0.64%	720.00
91. 3G1	2,397.05	0.57%	1,725,875	0.71%	720.00
92. 3G	5,698.08	1.35%	4,102,614	1.70%	720.00
93. 4G1	104,875.24	24.90%	59,779,032	24.74%	570.00
94. 4G	305,481.56	72.54%	174,124,595	72.05%	570.00
95. Total	421,134.75	100.00%	241,663,744	100.00%	573.84
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	421,134.75	100.00%	241,663,744	100.00%	573.84
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	421,134.75	100.00%	241,663,744	100.00%	573.84

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

05 Blaine

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,858,067	4,858,067	0	0.00%	0	0.00%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	8,623,409	8,588,839	-34,570	-0.40%	81,900	-1.35%
04. Total Residential (sum lines 1-3)	13,481,476	13,446,906	-34,570	-0.26%	81,900	-0.86%
05. Commercial	571,701	571,701	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	571,701	571,701	0	0.00%	0	0.00%
08. Ag-Farmsite Land, Outbuildings	9,679,767	9,917,682	237,915	2.46%	0	2.46%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	9,679,767	9,917,682	237,915	2.46%	0	2.46%
12. Irrigated	27,478,941	25,364,871	-2,114,070	-7.69%		
13. Dryland	103,450	241,006	137,556	132.97%		
14. Grassland	241,614,388	241,663,744	49,356	0.02%		
15. Wasteland	111,056	102,201	-8,855	-7.97%		
16. Other Agland	122,825	141,561	18,736	15.25%		
17. Total Agricultural Land	269,430,660	267,513,383	-1,917,277	-0.71%		
18. Total Value of all Real Property (Locally Assessed)	293,163,604	291,449,672	-1,713,932	-0.58%	81,900	-0.61%

2019 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:
	\$30,725.30
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$5,000.00
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:
	\$14,000.00 for TerraScan and the GIS System
11.	Amount of the assessor's budget set aside for education/workshops:
	\$300.00
12.	Other miscellaneous funds:
	\$6,500.00 for mapping
13.	Amount of last year's assessor's budget not used:
	\$4,925.30

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.gworks.com
7.	Who maintains the GIS software and maps?
	gWorks
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 pickup work throughout the county this year.
2.	GIS Services:
	gWorks
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 must have a licensed and be a certified appraiser in the state of Nebraska.
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; however the final valuation is reviewed and approved by the county assessor.

2019 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:								
	The county assessor and Tax Valuation Inc.								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Brewster, Halsey, Purdum, and the Rural Area - the market in these areas is not organized, sales are sporadic.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings - Structures located on rural parcels throughout the county</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.	2	Brewster, Halsey, Purdum, and the Rural Area - the market in these areas is not organized, sales are sporadic.	AG	Outbuildings - Structures located on rural parcels throughout the county
<u>Valuation Group</u>	<u>Description of unique characteristics</u>								
1	Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.								
2	Brewster, Halsey, Purdum, and the Rural Area - the market in these areas is not organized, sales are sporadic.								
AG	Outbuildings - Structures located on rural parcels throughout the county								
3.	List and describe the approach(es) used to estimate the market value of residential properties.								
	Only the cost approach is used to determine the market value of residential properties as there is insufficient market data to develop the other approaches.								
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?								
	Depreciation tables are established using local market information.								
5.	Are individual depreciation tables developed for each valuation group?								
	Yes								
6.	Describe the methodology used to determine the residential lot values?								
	The square foot method is used to determine residential lot values.								
7.	How are rural residential site values developed?								
	Rural residential values are developed the same as residential lot values.								
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?								
	N/A								

9.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2014	2013	2014	2014
	2	2014	2013	2014	2014-2015
	AG	2015	2013	2009	2015

2019 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:				
	Tax Valuation, Inc.				
2.	List the valuation group recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	There are too few commercial properties in the county to warrant stratifying them into valuation groupings.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	Only the cost approach is used to determine the market value of commercial properties 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 in the county, i.e. 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 to determine commercial lot values, because sales data within the county is limited. Residential and commercial lots are valued using the same table.				
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2015	2013	2014	2015

2019 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.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	01	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.
	<u>Year Land Use Completed</u>	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 methodology is used to determine market value?	
	Yes, farm home sites and rural residential home sites carry the same value.	
6.	What separate market analysis has been conducted where intensive use is identified in the county?	
	No intensive use identified in the county.	
7.	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>	
8a.	How many special valuation applications are on file?	
	N/A	
8b.	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>	
8c.	Describe the non-agricultural influences recognized within the county.	
	N/A	
8d.	Where is the influenced area located within the county?	

	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2018 Plan of Assessment for BLAINE COUNTY
Years: 2019, 2020, 2021
Dated: July 15, 2018

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 2018 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	210	13.22	.02
Commercial	46	2.90	.01
Agricultural	1332	83.88	.97

Other pertinent facts: There are 441,377.48 taxable acres in Blaine County and 10,692.50 exempt acres. Classified as follows: .95 % grassland, .04 % irrigated and .01 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2018 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 \$30,225.30. 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 2018, 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 2018

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	67.00	71.70	129.98
Commercial	49.00	.00	100.00
Agricultural	57.00	22.24	103.60

For more information regarding statistical measures, see 2018 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2019.

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. A reappraisal will be conducted pursuant to the 6-year inspection requirement.

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.

2020

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

2021

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, 2018

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.