

NEBRASKA

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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BLAINE COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled 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 cursive script that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: April Warren, Blaine County Assessor

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Introduction

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

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

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

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques 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 for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

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

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

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

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The 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 the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

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

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

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

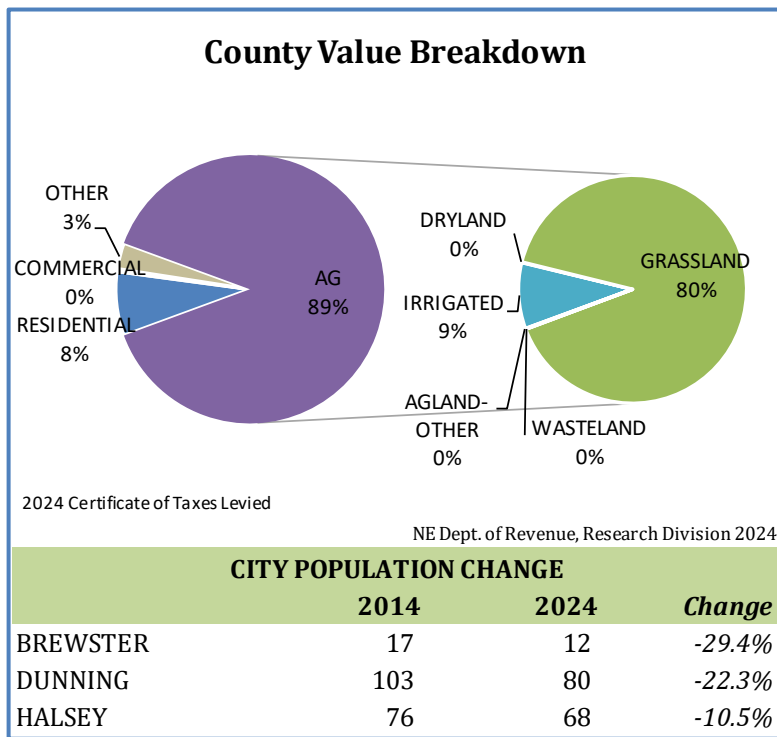
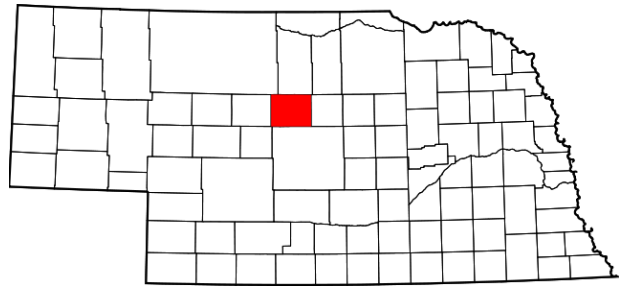
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques 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 436 residents, per the Census Bureau Quick Facts for 2023, reflecting a 2% population decrease over the 2020 U.S. Census. Reports indicate that 71% of county residents are homeowners and 95% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$81,017 (2024 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 U.S. Census Bureau, there are 12 employer establishments that employ 25 people, an 11% decrease.

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.

2025 Residential Correlation for Blaine County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The review of the usability rate in Blaine County is typical when compared to the statewide average for the residential class. A study of the sales verification and qualification of sales indicated that all qualified arm's-length transactions were being used for measurement.

Blaine County identifies two separate valuation groups for the residential class. Valuation Group 1 is Dunning, the largest village in the county. Valuation Group 2 is comprised of the remaining villages and rural residential parcels.

The six-year inspection and review cycle was also examined. The Blaine County Assessor is current with the inspection cycle. The county has planned a countywide inspection and revaluation of the residential class for the 2026 assessment year with the help of a contract appraisal firm.

2025 Residential Assessment Details for Blaine County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Dunning	2023	2023	2020	2020	
2	Brewster, Halsey, Purdum and Rural	2023	2023	2020	2020	
<p><u>Additional comments:</u> pick-up work was completed</p> <p>* = assessment action for current year</p>						

Description of Analysis

Review of the sample shows that there are five qualified sales within the two-year study period. Of the three central tendencies, only the median is within the acceptable range while the mean and weighted mean fall below the threshold. Although the COD is acceptable for a rural market, the PRD is above the IAAO recommended guidelines, the sales price substratum does not display a clearly regressive pattern. Due to the sample size and variability of ratios, the statistics are not a reliable indicator of market value.

Examination of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared to the 2024 Certificate of Taxes Levied (CTL), show values consistent with the assessment action of reported by the county assessor.

2025 Residential Correlation for Blaine County

Equalization and Quality of Assessment

Review of the assessment practices indicate that the residential property valuation within Blaine County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	113.48	113.48	107.33	16.25	105.73
2	3	90.28	73.04	75.04	23.14	97.33
____ALL____	5	95.04	89.21	78.59	21.95	113.51

Level of Value

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

2025 Commercial Correlation for Blaine County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Review of the sales qualification and verification process was completed. For the commercial class, only three sales occurred during the study period and all three sales were considered arm's length sales to be used for measurement.

The six-year inspection and review cycle for the commercial class was also examined. The commercial class was last inspected during 2021. Central Plains Valuations, LLC has assisted the Blaine County Assessor with completing inspections and table-driven models for the commercial class. The county assessor along with the contract appraisal company plans on a complete reappraisal for the 2026 assessment year.

2025 Commercial Assessment Details for Blaine County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	All commercial parcels	*2024	2023	2021	2021	
<u>Additional comments:</u> * = assessment action for current year						

Description of Analysis

The sample contains only three commercial sales over a three-year study period. The median is within the acceptable range; however, the size of the sales sample alone makes the statistics unreliable. Although there are very few viable commercial properties within Blaine County, the county assessor conducts a revaluation of the commercial class during the cyclical cycle.

Analysis of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows minimal movement to the commercial class aligning with the assessment actions provided by the county assessor.

Equalization and Quality of Assessment

Based on the review of the county assessor's assessment practices for the commercial property in Blaine County the quality of assessment complies with generally accepted mass appraisal techniques.

2025 Commercial Correlation for Blaine County

Level of Value

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

2025 Agricultural Correlation for Blaine County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

A review of the sales qualification and verification process was completed. The usability rate is typical when compared to the statewide average for the agricultural class. All nonqualified sales included sufficient reasons for the exclusion of the sales.

The agricultural class consists of only one market area. The county is comprised of approximately 95% grassland. The homogeneous make-up of the county does not warrant multiple market areas. There are not any acres identified in the Conservation Reserve Program (CRP). Hog confinements are identified as intensive use.

Agricultural homes and outbuildings were completely reappraised for the 2022 assessment year. Land use was reviewed utilizing the most recent aerial imagery at this time as well. The Blaine County Assessor along with the help of contract appraisers physically inspected rural homes and outbuildings, applying new costing and depreciation models at that time.

2025 Agricultural Assessment Details for Blaine County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2019	2022	2022	
AB DW	Agricultural dwellings	2022	2019	2022	2022	
Additional comments:						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
2	Entire County	2021	Dryland 9% increase Grassland 10% increase
Additional comments:			

2025 Agricultural Correlation for Blaine County

Description of Analysis

Analysis of the sales sample shows there are twelve qualified agricultural sales over a three-year study period. Overall, two of the three measures of central tendency are within the range. The COD support the median as an indicator of the level of value. Eleven of the twelve sales are 80% Majority Land Use grassland, mimicking the general make-up of the county which is primarily grass.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) mirrors the percentage increases reported by the county assessor for the agricultural class.

Equalization and Quality of Assessment

The reviewed assessment practices of the county assessor indicate that Blaine County land values are assessed uniformly using generally accepted mass appraisal techniques. Equalized valuation between outbuildings in the agricultural class and rural residential improvements appear to have been achieved.

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily required level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Grass____						
County	11	68.98	70.14	66.68	15.38	105.19
2	11	68.98	70.14	66.68	15.38	105.19
____ALL____	12	69.22	70.08	67.15	14.11	104.36

Level of Value

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

2025 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

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

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

Dated this 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	5	Median	95.04
Total Sales Price	\$545,000	Mean	89.21
Total Adj. Sales Price	\$545,000	Wgt. Mean	78.59
Total Assessed Value	\$428,324	Average Assessed Value of the Base	\$47,656
Avg. Adj. Sales Price	\$109,000	Avg. Assessed Value	\$85,665

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	45.09 to 133.33
% of Value of the Class of all Real Property Value in the County	2.95
% of Records Sold in the Study Period	2.38
% of Value Sold in the Study Period	4.28

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	4	100	92.66
2023	7	100	150.51
2022	7	100	117.01
2021	5	100	92.63

2025 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	3	Median	92.80
Total Sales Price	\$87,250	Mean	83.00
Total Adj. Sales Price	\$87,250	Wgt. Mean	90.86
Total Assessed Value	\$79,279	Average Assessed Value of the Base	\$21,237
Avg. Adj. Sales Price	\$29,083	Avg. Assessed Value	\$26,426

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	36.97 to 129.03
% of Value of the Class of all Real Property Value in the County	0.32
% of Records Sold in the Study Period	5.88
% of Value Sold in the Study Period	7.32

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	3	100	94.12
2023	3	100	45.15
2022	5	100	77.60
2021	2	100	149.40

**05 Blaine
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 5
 Total Sales Price : 545,000
 Total Adj. Sales Price : 545,000
 Total Assessed Value : 428,324
 Avg. Adj. Sales Price : 109,000
 Avg. Assessed Value : 85,665

MEDIAN : 95
 WGT. MEAN : 79
 MEAN : 89
 COD : 21.95
 PRD : 113.51

COV : 39.84
 STD : 35.54
 Avg. Abs. Dev : 20.86
 MAX Sales Ratio : 131.91
 MIN Sales Ratio : 33.08

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 45.09 to 133.33

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	2	92.66	92.66	91.16	02.57	101.65	90.28	95.04	N/A	107,500	97,999	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23	1	95.75	95.75	95.75	00.00	100.00	95.75	95.75	N/A	165,000	157,983	
01-OCT-23 To 31-DEC-23	1	33.08	33.08	33.08	00.00	100.00	33.08	33.08	N/A	145,000	47,963	
01-JAN-24 To 31-MAR-24												
01-APR-24 To 30-JUN-24	1	131.91	131.91	131.91	00.00	100.00	131.91	131.91	N/A	20,000	26,381	
01-JUL-24 To 30-SEP-24												
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	3	95.04	93.69	93.15	01.91	100.58	90.28	95.75	N/A	126,667	117,993	
01-OCT-23 To 30-SEP-24	2	82.50	82.50	45.06	59.90	183.09	33.08	131.91	N/A	82,500	37,172	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	2	64.42	64.42	66.43	48.65	96.97	33.08	95.75	N/A	155,000	102,973	
<u>ALL</u>	5	95.04	89.21	78.59	21.95	113.51	33.08	131.91	N/A	109,000	85,665	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	2	113.48	113.48	107.33	16.25	105.73	95.04	131.91	N/A	30,000	32,198	
2	3	90.28	73.04	75.04	23.14	97.33	33.08	95.75	N/A	161,667	121,310	
<u>ALL</u>	5	95.04	89.21	78.59	21.95	113.51	33.08	131.91	N/A	109,000	85,665	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	5	95.04	89.21	78.59	21.95	113.51	33.08	131.91	N/A	109,000	85,665	
06												
07												
<u>ALL</u>	5	95.04	89.21	78.59	21.95	113.51	33.08	131.91	N/A	109,000	85,665	

**05 Blaine
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

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 Avg. Adj. Sales Price : 109,000
 Avg. Assessed Value : 85,665

MEDIAN : 95
 WGT. MEAN : 79
 MEAN : 89
 COD : 21.95
 PRD : 113.51

COV : 39.84
 STD : 35.54
 Avg. Abs. Dev : 20.86
 MAX Sales Ratio : 131.91
 MIN Sales Ratio : 33.08

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 45.09 to 133.33

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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											
Less Than 30,000	1	131.91	131.91	131.91	00.00	100.00	131.91	131.91	N/A	20,000	26,381
Ranges Excl. Low \$											
Greater Than 4,999	5	95.04	89.21	78.59	21.95	113.51	33.08	131.91	N/A	109,000	85,665
Greater Than 14,999	5	95.04	89.21	78.59	21.95	113.51	33.08	131.91	N/A	109,000	85,665
Greater Than 29,999	4	92.66	78.54	76.56	18.20	102.59	33.08	95.75	N/A	131,250	100,486
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	131.91	131.91	131.91	00.00	100.00	131.91	131.91	N/A	20,000	26,381
30,000 TO 59,999	1	95.04	95.04	95.04	00.00	100.00	95.04	95.04	N/A	40,000	38,014
60,000 TO 99,999											
100,000 TO 149,999	1	33.08	33.08	33.08	00.00	100.00	33.08	33.08	N/A	145,000	47,963
150,000 TO 249,999	2	93.02	93.02	92.93	02.95	100.10	90.28	95.75	N/A	170,000	157,983
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	5	95.04	89.21	78.59	21.95	113.51	33.08	131.91	N/A	109,000	85,665

05 Blaine
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 3
Total Sales Price : 87,250
Total Adj. Sales Price : 87,250
Total Assessed Value : 79,279
Avg. Adj. Sales Price : 29,083
Avg. Assessed Value : 26,426

MEDIAN : 93
WGT. MEAN : 91
MEAN : 83
COD : 11.83
PRD : 91.35

COV : 22.33
STD : 18.53
Avg. Abs. Dev : 10.98
MAX Sales Ratio : 94.58
MIN Sales Ratio : 61.63

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 36.97 to 129.03

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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>Qrtrs</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	18,750	17,734
01-OCT-23 To 31-DEC-23	1	61.63	61.63	61.63	00.00	100.00	61.63	61.63	N/A	6,500	4,006
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	1	92.80	92.80	92.80	00.00	100.00	92.80	92.80	N/A	62,000	57,539
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22											
01-OCT-22 To 30-SEP-23	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	18,750	17,734
01-OCT-23 To 30-SEP-24	2	77.22	77.22	89.85	20.19	85.94	61.63	92.80	N/A	34,250	30,773
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22											
01-JAN-23 To 31-DEC-23	2	78.11	78.11	86.10	21.10	90.72	61.63	94.58	N/A	12,625	10,870
<u>ALL</u>	3	92.80	83.00	90.86	11.83	91.35	61.63	94.58	N/A	29,083	26,426

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	3	92.80	83.00	90.86	11.83	91.35	61.63	94.58	N/A	29,083	26,426
<u>ALL</u>	3	92.80	83.00	90.86	11.83	91.35	61.63	94.58	N/A	29,083	26,426

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	3	92.80	83.00	90.86	11.83	91.35	61.63	94.58	N/A	29,083	26,426
04											
<u>ALL</u>	3	92.80	83.00	90.86	11.83	91.35	61.63	94.58	N/A	29,083	26,426

05 Blaine
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 3
 Total Sales Price : 87,250
 Total Adj. Sales Price : 87,250
 Total Assessed Value : 79,279
 Avg. Adj. Sales Price : 29,083
 Avg. Assessed Value : 26,426

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 83
 COD : 11.83
 PRD : 91.35

COV : 22.33
 STD : 18.53
 Avg. Abs. Dev : 10.98
 MAX Sales Ratio : 94.58
 MIN Sales Ratio : 61.63

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 36.97 to 129.03

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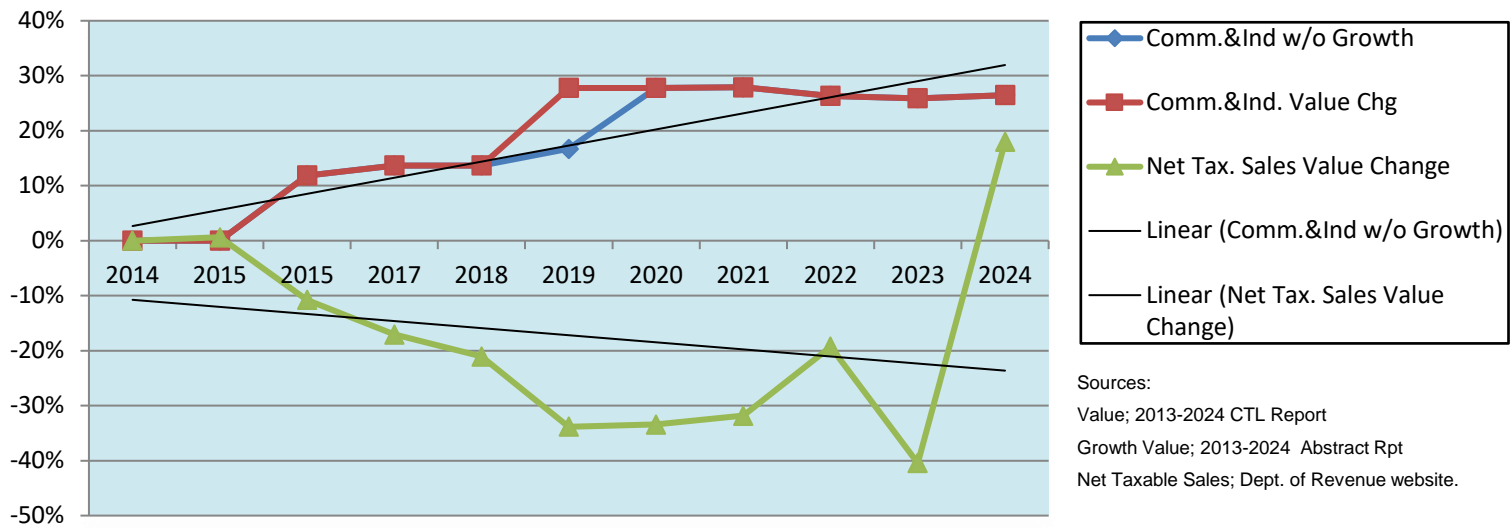
SALE PRICE *

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	1	61.63	61.63	61.63	00.00	100.00	61.63	61.63	N/A	6,500	4,006
Less Than 30,000	2	78.11	78.11	86.10	21.10	90.72	61.63	94.58	N/A	12,625	10,870
Ranges Excl. Low \$											
Greater Than 4,999	3	92.80	83.00	90.86	11.83	91.35	61.63	94.58	N/A	29,083	26,426
Greater Than 14,999	2	93.69	93.69	93.22	00.95	100.50	92.80	94.58	N/A	40,375	37,637
Greater Than 29,999	1	92.80	92.80	92.80	00.00	100.00	92.80	92.80	N/A	62,000	57,539
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	61.63	61.63	61.63	00.00	100.00	61.63	61.63	N/A	6,500	4,006
15,000 TO 29,999	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	18,750	17,734
30,000 TO 59,999											
60,000 TO 99,999	1	92.80	92.80	92.80	00.00	100.00	92.80	92.80	N/A	62,000	57,539
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	3	92.80	83.00	90.86	11.83	91.35	61.63	94.58	N/A	29,083	26,426

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
351	1	92.80	92.80	92.80	00.00	100.00	92.80	92.80	N/A	62,000	57,539
353	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	18,750	17,734
406	1	61.63	61.63	61.63	00.00	100.00	61.63	61.63	N/A	6,500	4,006
ALL	3	92.80	83.00	90.86	11.83	91.35	61.63	94.58	N/A	29,083	26,426

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
2013	\$ 447,355	\$ -	0.00%	\$ 447,355		\$ 719,861	
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%
2015	\$ 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%
2019	\$ 571,701	\$ -	0.00%	\$ 571,701	0.00%	\$ 479,322	0.64%
2020	\$ 572,241	\$ -	0.00%	\$ 572,241	0.09%	\$ 490,847	2.40%
2021	\$ 565,100	\$ -	0.00%	\$ 565,100	-1.25%	\$ 581,079	18.38%
2022	\$ 563,277	\$ -	0.00%	\$ 563,277	-0.32%	\$ 428,579	-26.24%
2023	\$ 565,898	\$ -	0.00%	\$ 565,898	0.47%	\$ 849,286	98.16%
2024	\$ 1,018,179	\$ -	0.00%	\$ 1,018,179	79.92%	\$ 885,426	4.26%
Ann %chg	8.57%			Average	8.64%	2.03%	5.35%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.00%	0.00%	0.61%
2015	11.86%	11.86%	-10.77%
2016	13.68%	13.68%	-17.07%
2017	13.68%	13.68%	-21.06%
2018	16.71%	27.80%	-33.84%
2019	27.80%	27.80%	-33.41%
2020	27.92%	27.92%	-31.81%
2021	26.32%	26.32%	-19.28%
2022	25.91%	25.91%	-40.46%
2023	26.50%	26.50%	17.98%
2024	127.60%	127.60%	23.00%

County Number	5
County Name	Blaine

05 Blaine
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 12
Total Sales Price : 24,707,284
Total Adj. Sales Price : 24,707,284
Total Assessed Value : 16,592,128
Avg. Adj. Sales Price : 2,058,940
Avg. Assessed Value : 1,382,677

MEDIAN : 69
WGT. MEAN : 67
MEAN : 70
COD : 14.11
PRD : 104.36

COV : 17.81
STD : 12.48
Avg. Abs. Dev : 09.77
MAX Sales Ratio : 92.53
MIN Sales Ratio : 50.72

95% Median C.I. : 58.19 to 81.84
95% Wgt. Mean C.I. : 61.54 to 72.77
95% Mean C.I. : 62.15 to 78.01

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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>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	2	80.99	80.99	69.75	14.25	116.11	69.45	92.53	N/A	2,152,612	1,501,369
01-JAN-22 To 31-MAR-22	3	68.98	69.65	67.86	11.39	102.64	58.19	81.78	N/A	2,283,076	1,549,387
01-APR-22 To 30-JUN-22	3	61.22	64.59	61.97	16.94	104.23	50.72	81.84	N/A	1,578,800	978,395
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	2	70.14	70.14	75.00	17.79	93.52	57.66	82.61	N/A	1,148,657	861,522
01-JAN-23 To 31-MAR-23	1	65.11	65.11	65.11	00.00	100.00	65.11	65.11	N/A	5,849,120	3,808,237
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	1	70.86	70.86	70.86	00.00	100.00	70.86	70.86	N/A	670,000	474,765
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	8	69.22	70.59	66.62	15.62	105.96	50.72	92.53	50.72 to 92.53	1,986,356	1,323,260
01-OCT-22 To 30-SEP-23	3	65.11	68.46	67.90	12.78	100.82	57.66	82.61	N/A	2,715,478	1,843,760
01-OCT-23 To 30-SEP-24	1	70.86	70.86	70.86	00.00	100.00	70.86	70.86	N/A	670,000	474,765
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	8	65.10	67.88	67.03	16.79	101.27	50.72	82.61	50.72 to 82.61	1,735,368	1,163,299
01-JAN-23 To 31-DEC-23	1	65.11	65.11	65.11	00.00	100.00	65.11	65.11	N/A	5,849,120	3,808,237
<u>ALL</u>	12	69.22	70.08	67.15	14.11	104.36	50.72	92.53	58.19 to 81.84	2,058,940	1,382,677

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	12	69.22	70.08	67.15	14.11	104.36	50.72	92.53	58.19 to 81.84	2,058,940	1,382,677
<u>ALL</u>	12	69.22	70.08	67.15	14.11	104.36	50.72	92.53	58.19 to 81.84	2,058,940	1,382,677

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	11	68.98	70.14	66.68	15.38	105.19	50.72	92.53	57.66 to 82.61	1,859,753	1,240,044
2	11	68.98	70.14	66.68	15.38	105.19	50.72	92.53	57.66 to 82.61	1,859,753	1,240,044
<u>ALL</u>	12	69.22	70.08	67.15	14.11	104.36	50.72	92.53	58.19 to 81.84	2,058,940	1,382,677

05 Blaine
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 12
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 Total Assessed Value : 16,592,128
 Avg. Adj. Sales Price : 2,058,940
 Avg. Assessed Value : 1,382,677

MEDIAN : 69
 WGT. MEAN : 67
 MEAN : 70
 COD : 14.11
 PRD : 104.36

COV : 17.81
 STD : 12.48
 Avg. Abs. Dev : 09.77
 MAX Sales Ratio : 92.53
 MIN Sales Ratio : 50.72

95% Median C.I. : 58.19 to 81.84
 95% Wgt. Mean C.I. : 61.54 to 72.77
 95% Mean C.I. : 62.15 to 78.01

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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	11	68.98	70.14	66.68	15.38	105.19	50.72	92.53	57.66 to 82.61	1,859,753	1,240,044
2	11	68.98	70.14	66.68	15.38	105.19	50.72	92.53	57.66 to 82.61	1,859,753	1,240,044
____ ALL ____	12	69.22	70.08	67.15	14.11	104.36	50.72	92.53	58.19 to 81.84	2,058,940	1,382,677

Blaine County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	2	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Logan	1	4,250	4,250	4,000	4,000	3,400	3,400	3,000	3,000	3,668
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
Cherry	1	3,000	2,999	n/a	2,989	3,000	3,000	2,998	3,000	2,996
Brown	1	3,670	3,670	3,470	3,470	2,400	3,200	3,200	3,090	3,377
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	650	650
Custer	2	n/a	610	n/a	599	599	n/a	n/a	599	603
Logan	1	n/a	1,499	1,498	1,498	1,404	1,404	1,258	1,258	1,418
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,003
Loup	1	n/a	1,000	1,000	1,000	935	935	935	935	967

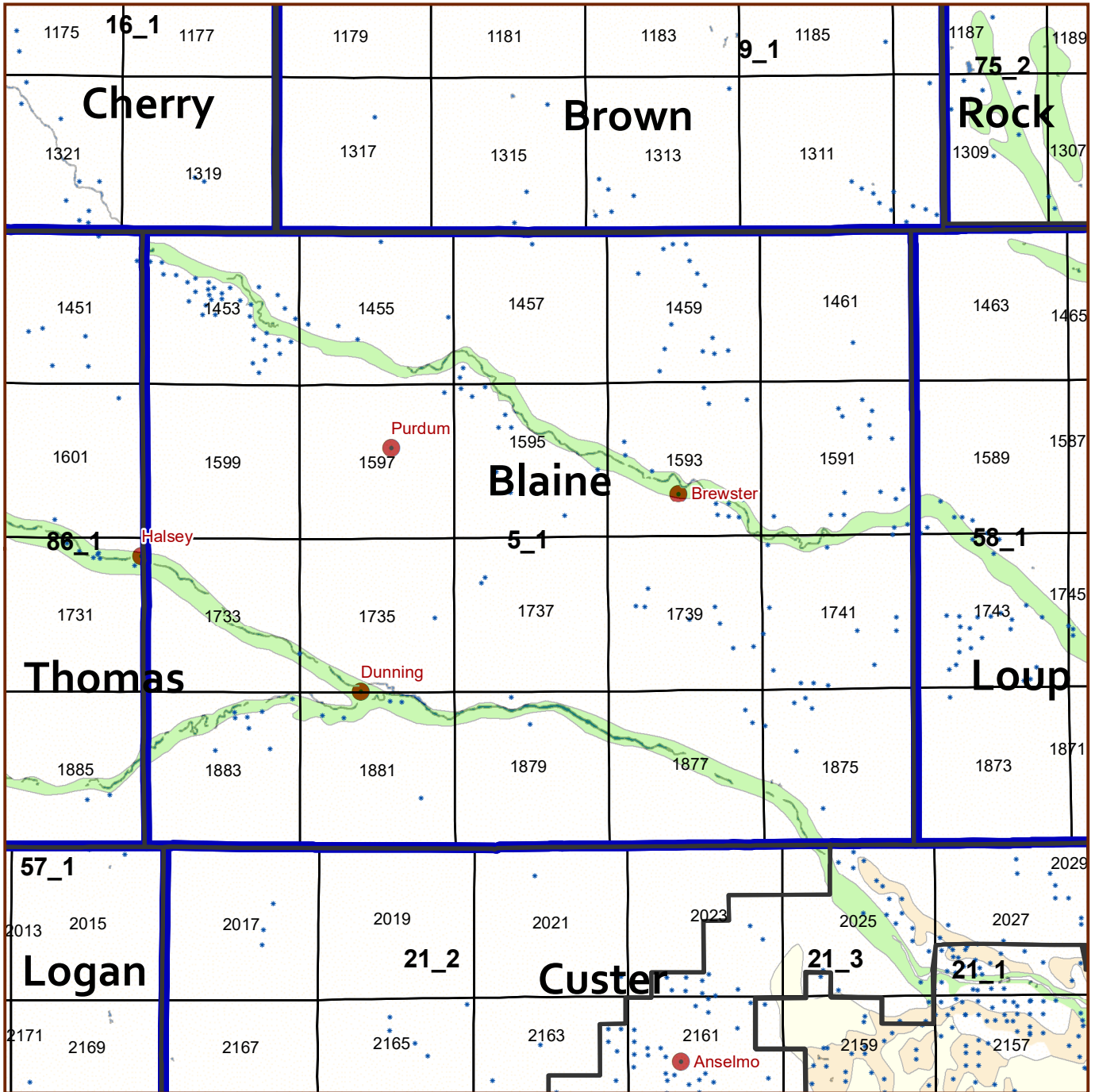
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	2	680	680	680	680	650	650	650	650	655
Custer	2	719	606	615	596	555	650	n/a	n/a	647
Logan	1	688	685	685	685	685	685	685	n/a	686
Thomas	1	650	650	650	650	650	650	650	650	650
Cherry	1	739	730	730	730	730	600	560	560	615
Brown	1	974	973	828	828	769	768	740	734	795
Loup	1	900	n/a	900	900	900	900	900	900	900

County	Mkt Area	CRP	TIMBER	WASTE
Blaine	2	n/a	n/a	25
Custer	2	n/a	n/a	40
Logan	1	685	n/a	15
Thomas	1	n/a	n/a	150
Cherry	1	1,000	n/a	100
Brown	1	739	793	75
Loup	1	802	n/a	100

Source: 2025 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.

BLAINE COUNTY



Legend

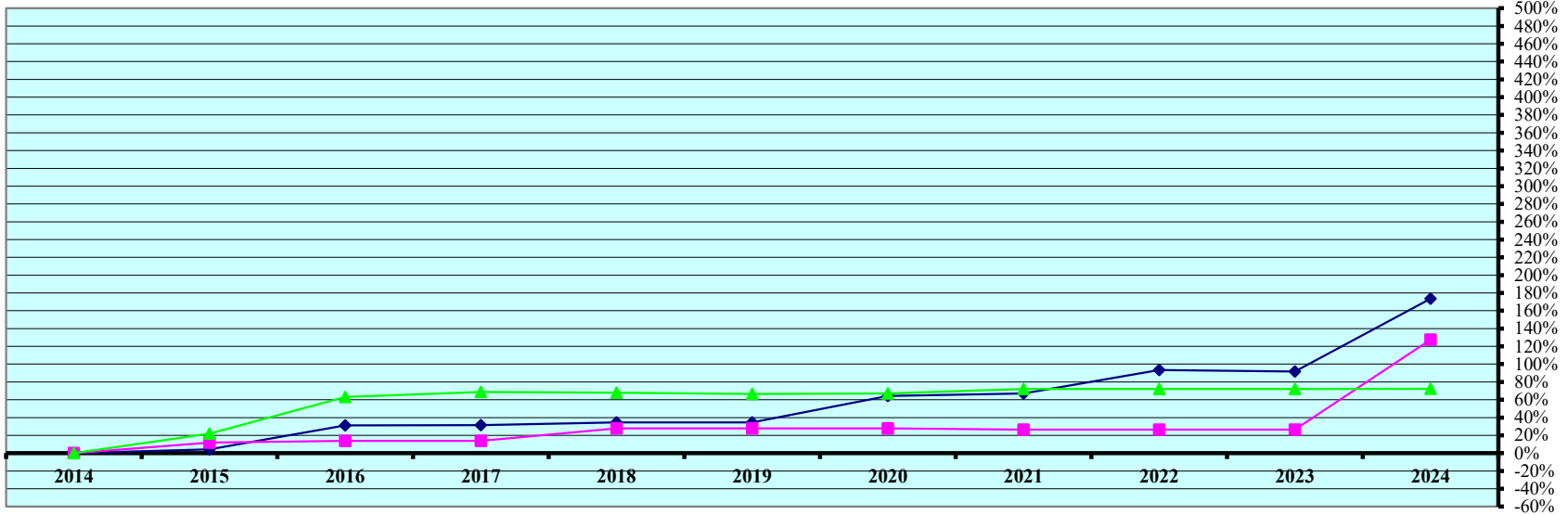
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- County
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- Federal Roads

Soils

CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	3,612,012	-	-	-	447,355	-	-	-	160,601,205	-	-	-
2015	3,767,299	155,287	4.30%	4.30%	500,389	53,034	11.86%	11.86%	195,645,356	35,044,151	21.82%	21.82%
2016	4,742,973	975,674	25.90%	31.31%	508,552	8,163	1.63%	13.68%	261,799,713	66,154,357	33.81%	63.01%
2017	4,751,079	8,106	0.17%	31.54%	508,552	0	0.00%	13.68%	271,127,944	9,328,231	3.56%	68.82%
2018	4,858,067	106,988	2.25%	34.50%	571,701	63,149	12.42%	27.80%	269,430,660	-1,697,284	-0.63%	67.76%
2019	4,855,617	-2,450	-0.05%	34.43%	571,701	0	0.00%	27.80%	267,302,257	-2,128,403	-0.79%	66.44%
2020	5,936,906	1,081,289	22.27%	64.37%	572,241	540	0.09%	27.92%	268,220,474	918,217	0.34%	67.01%
2021	6,029,266	92,360	1.56%	66.92%	565,100	-7,141	-1.25%	26.32%	276,418,361	8,197,887	3.06%	72.11%
2022	6,985,821	956,555	15.87%	93.41%	565,898	798	0.14%	26.50%	276,605,936	187,575	0.07%	72.23%
2023	6,926,084	-59,737	-0.86%	91.75%	565,898	0	0.00%	26.50%	276,581,475	-24,461	-0.01%	72.22%
2024	9,880,347	2,954,263	42.65%	173.54%	1,017,981	452,083	79.89%	127.56%	276,679,633	98,158	0.04%	72.28%

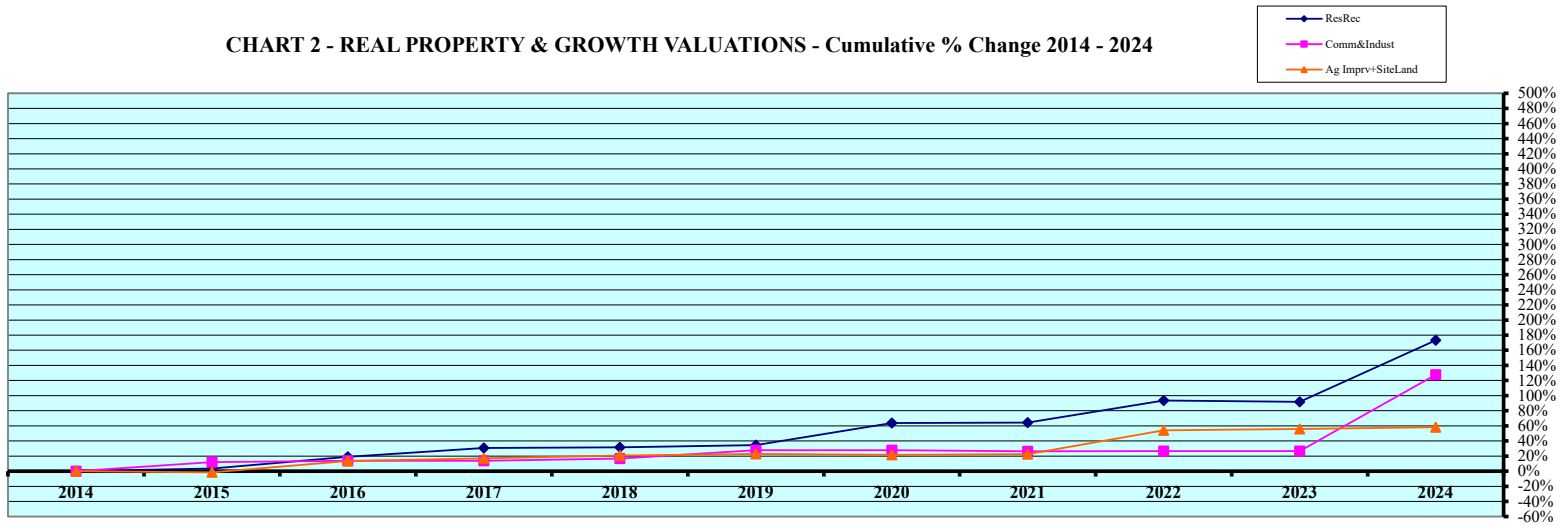
Rate Annual %chg: Residential & Recreational **10.59%** Commercial & Industrial **8.57%** Agricultural Land **5.59%**

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 2014 - 2024



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
2014	3,612,012	64,000	1.77%	3,548,012	--	--	447,355	0	0.00%	447,355	--	--
2015	3,767,299	28,800	0.76%	3,738,499	3.50%	3.50%	500,389	0	0.00%	500,389	11.86%	11.86%
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	18.88%	508,552	0	0.00%	508,552	1.63%	13.68%
2017	4,751,079	33,134	0.70%	4,717,945	-0.53%	30.62%	508,552	0	0.00%	508,552	0.00%	13.68%
2018	4,858,067	109,928	2.26%	4,748,139	-0.06%	31.45%	571,701	49,600	8.68%	522,101	2.66%	16.71%
2019	4,855,617	0	0.00%	4,855,617	-0.05%	34.43%	571,701	0	0.00%	571,701	0.00%	27.80%
2020	5,936,906	20,322	0.34%	5,916,584	21.85%	63.80%	572,241	0	0.00%	572,241	0.09%	27.92%
2021	6,029,266	96,484	1.60%	5,932,782	-0.07%	64.25%	565,100	0	0.00%	565,100	-1.25%	26.32%
2022	6,985,821	0	0.00%	6,985,821	15.87%	93.41%	565,898	0	0.00%	565,898	0.14%	26.50%
2023	6,926,084	0	0.00%	6,926,084	-0.86%	91.75%	565,898	0	0.00%	565,898	0.00%	26.50%
2024	9,880,347	14,124	0.14%	9,866,223	42.45%	173.15%	1,017,981	0	0.00%	1,017,981	79.89%	127.56%
Rate Ann%chg	10.59%	Resid & Recreat w/o growth				9.61%	8.57%	C & I w/o growth				9.50%

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	5,540,912	9,460,941	15,001,853	5,200,098	34.66%	9,801,755	--	--
2015	5,430,008	9,660,552	15,090,560	321,746	2.13%	14,768,814	-1.55%	-1.55%
2016	7,968,220	9,652,712	17,620,932	595,349	3.38%	17,025,583	12.82%	13.49%
2017	8,539,515	9,670,926	18,210,441	646,987	3.55%	17,563,454	-0.33%	17.08%
2018	8,623,409	9,679,767	18,303,176	173,652	0.95%	18,129,524	-0.44%	20.85%
2019	8,601,880	9,918,687	18,520,567	81,900	0.44%	18,438,667	0.74%	22.91%
2020	8,718,072	9,700,402	18,418,474	151,338	0.82%	18,267,136	-1.37%	21.77%
2021	9,072,726	9,732,135	18,804,861	438,385	2.33%	18,366,476	-0.28%	22.43%
2022	13,719,012	9,682,187	23,401,199	298,605	1.28%	23,102,594	22.85%	54.00%
2023	13,912,278	9,681,266	23,593,544	195,571	0.83%	23,397,973	-0.01%	55.97%
2024	14,185,828	9,821,359	24,007,187	268,624	1.12%	23,738,563	0.61%	58.24%
Rate Ann%chg	9.86%	0.37%	4.81%	Ag Imprv+Site w/o growth			3.30%	

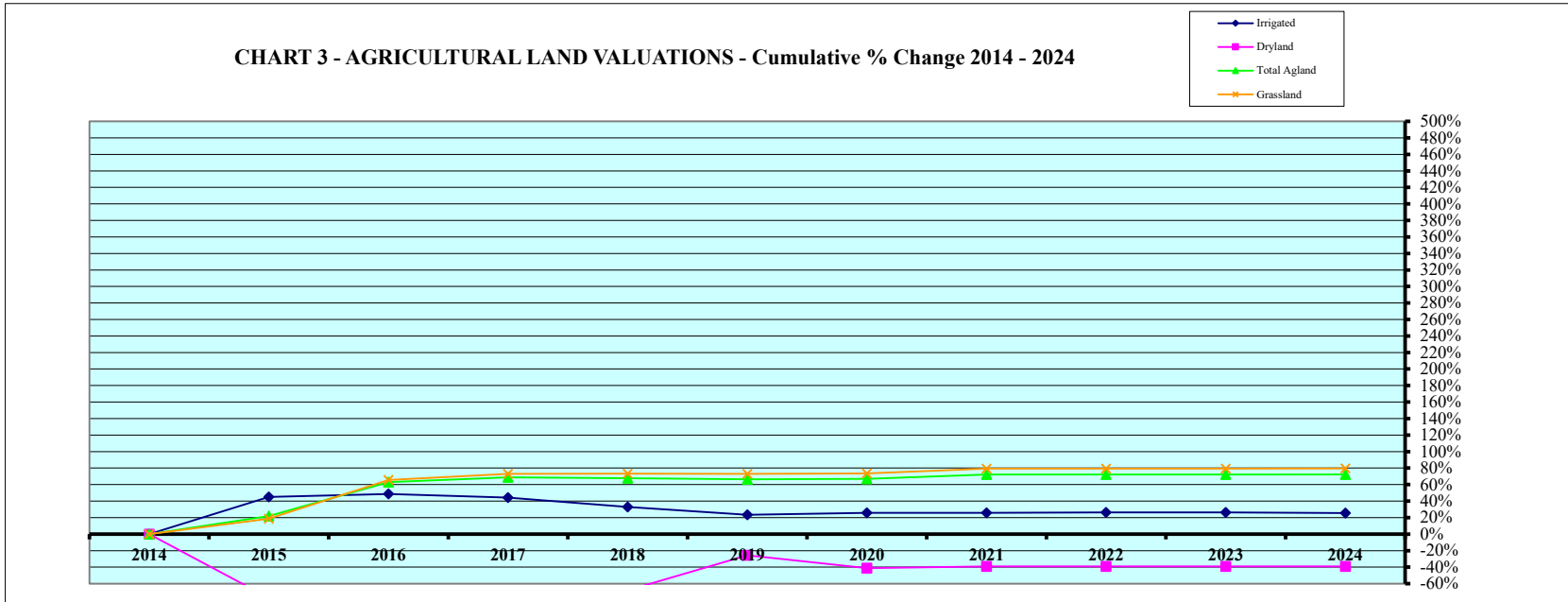
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 5
County BLAINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	20,657,115	-	-	-	324,412	-	-	-	139,396,898	-	-	-
2015	29,977,962	9,320,847	45.12%	45.12%	73,995	-250,417	-77.19%	-77.19%	165,364,297	25,967,399	18.63%	18.63%
2016	30,700,551	722,589	2.41%	48.62%	103,450	29,455	39.81%	-68.11%	230,771,555	65,407,258	39.55%	65.55%
2017	29,813,658	-886,893	-2.89%	44.33%	103,450	0	0.00%	-68.11%	240,974,017	10,202,462	4.42%	72.87%
2018	27,478,941	-2,334,717	-7.83%	33.02%	103,450	0	0.00%	-68.11%	241,614,388	640,371	0.27%	73.33%
2019	25,496,142	-1,982,799	-7.22%	23.43%	241,006	137,556	132.97%	-25.71%	241,321,328	-293,060	-0.12%	73.12%
2020	26,005,542	509,400	2.00%	25.89%	190,853	-50,153	-20.81%	-41.17%	241,735,447	414,119	0.17%	73.42%
2021	26,005,647	105	0.00%	25.89%	197,549	6,696	3.51%	-39.11%	249,925,051	8,189,604	3.39%	79.29%
2022	26,069,445	63,798	0.25%	26.20%	197,549	0	0.00%	-39.11%	250,064,128	139,077	0.06%	79.39%
2023	26,067,741	-1,704	-0.01%	26.19%	197,549	0	0.00%	-39.11%	250,038,770	-25,358	-0.01%	79.37%
2024	25,949,196	-118,545	-0.45%	25.62%	197,549	0	0.00%	-39.11%	250,255,286	216,516	0.09%	79.53%

Rate Ann.%chg: Irrigated Dryland Grassland

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
2014	120,968	-	-	-	101,812	-	-	-	160,601,205	-	-	-
2015	119,176	-1,792	-1.48%	-1.48%	109,926	8,114	7.97%	7.97%	195,645,356	35,044,151	21.82%	21.82%
2016	116,297	-2,879	-2.42%	-3.86%	107,860	-2,066	-1.88%	5.94%	261,799,713	66,154,357	33.81%	63.01%
2017	113,281	-3,016	-2.59%	-6.35%	123,538	15,678	14.54%	21.34%	271,127,944	9,328,231	3.56%	68.82%
2018	111,056	-2,225	-1.96%	-8.19%	122,825	-713	-0.58%	20.64%	269,430,660	-1,697,284	-0.63%	67.76%
2019	102,214	-8,842	-7.96%	-15.50%	141,567	18,742	15.26%	39.05%	267,302,257	-2,128,403	-0.79%	66.44%
2020	103,595	1,381	1.35%	-14.36%	185,037	43,470	30.71%	81.74%	268,220,474	918,217	0.34%	67.01%
2021	103,592	-3	0.00%	-14.36%	186,522	1,485	0.80%	83.20%	276,418,361	8,197,887	3.06%	72.11%
2022	103,713	121	0.12%	-14.26%	171,101	-15,421	-8.27%	68.06%	276,605,936	187,575	0.07%	72.23%
2023	105,521	1,808	1.74%	-12.77%	171,894	793	0.46%	68.83%	276,581,475	-24,461	-0.01%	72.22%
2024	105,553	32	0.03%	-12.74%	172,049	155	0.09%	68.99%	276,679,633	98,158	0.04%	72.28%

Cnty#
 County

Rate Ann.%chg: Total Agrc Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	20,676,953	14,018	1,475			324,412	811	400			139,304,790	419,929	332		
2015	29,977,962	14,275	2,100	42.37%	42.37%	71,585	139	515	28.75%	28.75%	165,389,195	420,691	393	18.51%	18.51%
2016	30,760,086	14,648	2,100	0.00%	42.37%	103,450	144	720	39.81%	80.00%	230,762,036	420,030	549	39.75%	65.61%
2017	30,636,018	14,589	2,100	0.00%	42.37%	103,450	144	720	0.00%	80.00%	240,826,832	419,805	574	4.42%	72.93%
2018	30,525,159	14,536	2,100	0.00%	42.37%	103,450	144	720	0.00%	80.00%	240,767,872	419,733	574	-0.01%	72.92%
2019	25,364,871	12,079	2,100	0.00%	42.37%	241,006	335	720	0.00%	80.00%	241,663,744	421,135	574	0.04%	72.98%
2020	25,886,574	12,327	2,100	0.00%	42.37%	190,853	335	570	-20.81%	42.54%	241,705,694	420,421	575	0.19%	73.31%
2021	26,005,224	12,383	2,100	0.00%	42.37%	197,549	335	590	3.51%	47.54%	249,930,785	420,150	595	3.47%	79.32%
2022	26,005,224	12,383	2,100	0.00%	42.37%	197,549	335	590	0.00%	47.54%	249,885,368	420,031	595	0.01%	79.34%
2023	26,067,741	12,413	2,100	0.00%	42.37%	197,549	335	590	0.00%	47.54%	250,038,767	420,287	595	0.00%	79.34%
2024	25,949,196	12,357	2,100	0.00%	42.37%	197,549	335	590	0.00%	47.54%	250,099,502	420,389	595	0.00%	79.34%

Rate Annual %chg Average Value/Acre: 2.30% -4.84% 6.03%

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
2014	120,274	4,819	25			99,140	2,039	49			160,525,569	441,616	363		
2015	119,176	4,775	25	0.00%	0.00%	109,858	2,120	52	6.56%	6.56%	195,667,776	442,001	443	21.79%	21.79%
2016	116,297	4,660	25	0.00%	0.00%	107,566	2,185	49	-4.98%	1.25%	261,849,435	441,666	593	33.92%	63.10%
2017	113,334	4,541	25	0.01%	0.00%	123,518	2,517	49	-0.34%	0.91%	271,803,152	441,595	616	3.82%	69.33%
2018	111,509	4,467	25	0.00%	0.00%	122,526	2,497	49	-0.02%	0.89%	271,630,516	441,377	615	-0.01%	69.30%
2019	102,201	4,090	25	0.12%	0.13%	141,561	2,854	50	1.09%	1.99%	267,513,383	440,492	607	-1.32%	67.07%
2020	103,035	4,120	25	0.07%	0.20%	185,741	2,979	62	25.74%	28.24%	268,071,897	440,181	609	0.28%	67.54%
2021	103,594	4,142	25	0.00%	0.20%	187,155	2,977	63	0.81%	29.27%	276,424,307	439,988	628	3.16%	72.84%
2022	103,585	4,142	25	0.00%	0.20%	188,335	3,001	63	-0.16%	29.07%	276,380,061	439,892	628	0.01%	72.85%
2023	103,586	4,142	25	0.00%	0.20%	173,819	3,013	58	-8.09%	18.62%	276,581,462	440,190	628	0.01%	72.86%
2024	105,758	4,229	25	0.00%	0.20%	172,051	2,940	59	1.47%	20.36%	276,524,056	440,248	628	-0.03%	72.80%

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BLAINE

Rate Annual %chg Average Value/Acre: 5.59%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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
431	BLAINE	6,747,778	7,533,413	34,149,111	9,880,347	1,017,981	0	0	276,679,633	14,185,828	9,821,359	0	360,015,450
cnty sector/value % of total value:		1.87%	2.09%	9.49%	2.74%	0.28%			76.85%	3.94%	2.73%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
12	BREWSTER	7,203	72,082	1,350	632,591	245,414	0	0	0	0	0	0	958,640
2.78%	%sector of county sector	0.11%	0.96%	0.00%	6.40%	24.11%							0.27%
	%sector of municipality	0.75%	7.52%	0.14%	65.99%	25.60%							100.00%
80	DUNNING	3,695	521,471	1,068,575	2,410,306	114,855	0	0	0	0	0	0	4,118,902
18.56%	%sector of county sector	0.05%	6.92%	3.13%	24.39%	11.28%							1.14%
	%sector of municipality	0.09%	12.66%	25.94%	58.52%	2.79%							100.00%
68	HALSEY	0	6,904	75	210,477	0	0	0	0	0	0	0	217,456
15.78%	%sector of county sector		0.09%	0.00%	2.13%								0.06%
	%sector of municipality		3.17%	0.03%	96.79%								100.00%
	%sector of county sector												
	%sector of municipality												
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160	Total Municipalities	10,898	600,457	1,070,000	3,253,377	360,270	0	0	0	0	0	0	5,295,001
37.21%	%all municip.sectors of cnty	0.16%	7.97%	3.13%	32.93%	35.39%							1.47%

Total Real Property Sum Lines 17, 25, & 30	Records : 1,640	Value : 338,820,112	Growth 711,455	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	56	154,298	0	0	13	119,511	69	273,809	
02. Res Improve Land	105	353,073	1	5,321	32	279,053	138	637,447	
03. Res Improvements	106	3,501,303	1	113,558	34	5,481,579	141	9,096,440	
04. Res Total	162	4,008,674	1	118,879	47	5,880,143	210	10,007,696	15,270
% of Res Total	77.14	40.06	0.48	1.19	22.38	58.76	12.80	2.95	2.15
05. Com UnImp Land	5	8,574	0	0	1	2,255	6	10,829	
06. Com Improve Land	24	44,334	0	0	14	52,474	38	96,808	
07. Com Improvements	25	363,658	0	0	20	611,772	45	975,430	
08. Com Total	30	416,566	0	0	21	666,501	51	1,083,067	48,559
% of Com Total	58.82	38.46	0.00	0.00	41.18	61.54	3.11	0.32	6.83
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	162	4,008,674	1	118,879	47	5,880,143	210	10,007,696	15,270
% of Res & Rec Total	77.14	40.06	0.48	1.19	22.38	58.76	12.80	2.95	2.15
Com & Ind Total	30	416,566	0	0	21	666,501	51	1,083,067	48,559
% of Com & Ind Total	58.82	38.46	0.00	0.00	41.18	61.54	3.11	0.32	6.83
17. Taxable Total	192	4,425,240	1	118,879	68	6,546,644	261	11,090,763	63,829
% of Taxable Total	73.56	39.90	0.38	1.07	26.05	59.03	15.91	3.27	8.97

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	33	0	37	70

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	4,257	0	0	1,176	259,360,236	1,177	259,364,493
28. Ag-Improved Land	0	0	0	0	199	44,868,221	199	44,868,221
29. Ag Improvements	0	0	0	0	202	23,496,635	202	23,496,635

30. Ag Total				1,379	327,729,349
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	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	37	37.36	224,160	37	37.36	224,160	
32. HomeSite Improv Land	136	160.98	965,880	136	160.98	965,880	
33. HomeSite Improvements	154	0.00	14,324,912	154	0.00	14,324,912	40,447
34. HomeSite Total				191	198.34	15,514,952	
35. FarmSite UnImp Land	36	51.65	77,475	36	51.65	77,475	
36. FarmSite Improv Land	149	427.00	640,500	149	427.00	640,500	
37. FarmSite Improvements	183	0.00	9,171,723	183	0.00	9,171,723	607,179
38. FarmSite Total				219	478.65	9,889,698	
39. Road & Ditches	430	1,385.55	0	430	1,385.55	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				410	2,062.54	25,404,650	647,626

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	1	605.87	557,300	1	605.87	557,300
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,365.17	10.81%	2,866,857	10.81%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	1,227.43	9.72%	2,577,603	9.72%	2,100.00
49. 3A1	806.50	6.39%	1,693,650	6.39%	2,100.00
50. 3A	1,903.24	15.08%	3,996,804	15.08%	2,100.00
51. 4A1	3,735.57	29.59%	7,844,697	29.59%	2,100.00
52. 4A	3,586.09	28.41%	7,530,789	28.41%	2,100.00
53. Total	12,624.00	100.00%	26,510,400	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	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	332.83	100.00%	216,340	100.00%	650.00
62. Total	332.83	100.00%	216,340	100.00%	650.00
Grass					
63. 1G1	24,588.72	5.85%	16,720,335	6.07%	680.00
64. 1G	40.31	0.01%	27,411	0.01%	680.00
65. 2G1	23,192.78	5.52%	15,771,107	5.73%	680.00
66. 2G	21,223.80	5.05%	14,432,184	5.24%	680.00
67. 3G1	15,738.72	3.74%	10,230,289	3.72%	650.01
68. 3G	324,726.76	77.25%	211,073,113	76.67%	650.00
69. 4G1	4,605.47	1.10%	2,993,594	1.09%	650.01
70. 4G	6,259.61	1.49%	4,068,825	1.48%	650.01
71. Total	420,376.17	100.00%	275,316,858	100.00%	654.93
Irrigated Total					
Irrigated Total	12,624.00	2.87%	26,510,400	8.77%	2,100.00
Dry Total					
Dry Total	332.83	0.08%	216,340	0.07%	650.00
Grass Total					
Grass Total	420,376.17	95.43%	275,316,858	91.07%	654.93
72. Waste	4,204.14	0.95%	105,143	0.03%	25.01
73. Other	2,962.22	0.67%	175,958	0.06%	59.40
74. Exempt	10,686.86	2.43%	6,863,495	2.27%	642.24
75. Market Area Total	440,499.36	100.00%	302,324,699	100.00%	686.32

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	12,624.00	26,510,400	12,624.00	26,510,400
77. Dry Land	0.00	0	0.00	0	332.83	216,340	332.83	216,340
78. Grass	6.26	4,257	0.00	0	420,369.91	275,312,601	420,376.17	275,316,858
79. Waste	0.00	0	0.00	0	4,204.14	105,143	4,204.14	105,143
80. Other	0.00	0	0.00	0	2,962.22	175,958	2,962.22	175,958
81. Exempt	0.00	0	0.00	0	10,686.86	6,863,495	10,686.86	6,863,495
82. Total	6.26	4,257	0.00	0	440,493.10	302,320,442	440,499.36	302,324,699

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,624.00	2.87%	26,510,400	8.77%	2,100.00
Dry Land	332.83	0.08%	216,340	0.07%	650.00
Grass	420,376.17	95.43%	275,316,858	91.07%	654.93
Waste	4,204.14	0.95%	105,143	0.03%	25.01
Other	2,962.22	0.67%	175,958	0.06%	59.40
Exempt	10,686.86	2.43%	6,863,495	2.27%	642.24
Total	440,499.36	100.00%	302,324,699	100.00%	686.32

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 N/a Or Error	1	4,696	2	30,592	2	344,178	3	379,466	0
83.2 Brewster Village	23	64,669	22	62,410	22	540,325	45	667,404	0
83.3 Dunning Village	27	67,760	73	232,252	74	2,202,830	101	2,502,842	11,825
83.4 Halsey Village	2	5,877	5	16,117	5	188,483	7	210,477	0
83.5 Purdum Vill Unincorp	4	15,992	5	42,294	5	569,665	9	627,951	0
83.6 Rural	12	114,815	31	253,782	33	5,250,959	45	5,619,556	3,445
84 Residential Total	69	273,809	138	637,447	141	9,096,440	210	10,007,696	15,270

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	1	3,266	1	80,791	1	84,057	37,620
85.2	Brewster Village	1	945	9	20,185	10	261,985	11	283,115	699
85.3	Dunning Village	4	7,629	15	24,149	15	101,673	19	133,451	7,300
85.4	Halsey Village	1	2,255	0	0	0	0	1	2,255	0
85.5	Purdum Vill Unincorp	0	0	7	19,773	9	119,030	9	138,803	0
85.6	Rural	0	0	6	29,435	10	411,951	10	441,386	2,940
86	Commercial Total	6	10,829	38	96,808	45	975,430	51	1,083,067	48,559

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	24,588.72	5.85%	16,720,335	6.07%	680.00
88. 1G	40.31	0.01%	27,411	0.01%	680.00
89. 2G1	23,192.78	5.52%	15,771,107	5.73%	680.00
90. 2G	21,223.80	5.05%	14,432,184	5.24%	680.00
91. 3G1	15,738.72	3.74%	10,230,289	3.72%	650.01
92. 3G	324,726.76	77.25%	211,073,113	76.67%	650.00
93. 4G1	4,605.47	1.10%	2,993,594	1.09%	650.01
94. 4G	6,259.61	1.49%	4,068,825	1.48%	650.01
95. Total	420,376.17	100.00%	275,316,858	100.00%	654.93
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
Grass Total					
Grass Total	420,376.17	100.00%	275,316,858	100.00%	654.93
CRP Total					
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	420,376.17	100.00%	275,316,858	100.00%	654.93

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

05 Blaine

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	9,880,347	10,007,696	127,349	1.29%	15,270	1.13%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	14,185,828	15,514,952	1,329,124	9.37%	40,447	9.08%
04. Total Residential (sum lines 1-3)	24,066,175	25,522,648	1,456,473	6.05%	55,717	5.82%
05. Commercial	1,017,981	1,083,067	65,086	6.39%	48,559	1.62%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	1,017,981	1,083,067	65,086	6.39%	48,559	1.62%
08. Ag-Farmsite Land, Outbuildings	9,821,359	9,889,698	68,339	0.70%	607,179	-5.49%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	9,821,359	9,889,698	68,339	0.70%	607,179	-5.49%
12. Irrigated	25,949,196	26,510,400	561,204	2.16%		
13. Dryland	197,549	216,340	18,791	9.51%		
14. Grassland	250,255,286	275,316,858	25,061,572	10.01%		
15. Wasteland	105,553	105,143	-410	-0.39%		
16. Other Agland	172,049	175,958	3,909	2.27%		
17. Total Agricultural Land	276,679,633	302,324,699	25,645,066	9.27%		
18. Total Value of all Real Property (Locally Assessed)	311,585,148	338,820,112	27,234,964	8.74%	711,455	8.51%

2025 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:
	\$45,500
7.	Adopted budget, or granted budget if different from above:
	\$45,500
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$8,000
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:
	\$21,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,500
12.	Amount of last year's assessor's budget not used:
	\$13,212

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.blaine.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2024

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 Central Plains Valuation LLC to do pickup work and fieldwork throughout the county
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	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 license 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.

2025 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:
	The county assessor and Central Plains Valuation LLC
2.	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 two approaches.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are established using local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes, individual depreciation tables are developed and applied based on market information.
5.	Describe the methodology used to determine the residential lot values?
	The square foot method is used to determine residential lot values.
6.	How are rural residential site values developed?
	Rural residential home site values were increased to \$6,000 for the 2025 assessment year. The county assessor changed the site value to equalize with other similar sized counties
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no vacant lots being held for sale or resale in the county.

2025 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:
	Central Plains Valuation LLC
2.	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.
2a.	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.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are established using market data from within the county and surrounding areas.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Only one valuation group is used to value commercial property.
5.	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.

2025 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:
	Central Plains Valuation LLC and the county assessor.
2.	Describe the process used to determine and monitor market areas.
	One only market area is utilized in the county due to the homogenous nature of the land countywide.
3.	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.
4.	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 are valued the same.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	No separate market analysis has been done at this point.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A
6a.	Are any other agricultural subclasses used? If yes, please explain.
	None
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application 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
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PLAN OF ASSESSMENT FOR BLAINE COUNTY
2024

For Years: 2025, 2026, 2027

Dated: July 15, 2024

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 2024 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	209	.13	3.24
Commercial	51	.03	.33
Agricultural	1374	.84	96.43

Other pertinent facts: There are 440,248.47, taxable acres in Blaine County and 10,681.86 exempt acres. Taxable acres are classified as follows: 90.44 % grassland, 9.38 % irrigated, .04% waste, .07 dryland, .06 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2024 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

County Assessor and Contracted Appraiser/Assistant Appraisers.

The budget for the fiscal year was \$38,300. The assessor attends all mandatory meetings, the spring and fall workshop, and attends 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 Nebraska Assessors Reference Manual for procedure clarification.

B. Cadastral Maps

In 2023, Blaine County again contracted with gWorks to provide mapping services. Contract will expire June 30, 2028.

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 MIPS and gWorks 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 MIPS via the Sales file. Sales are reviewed by both buyer and seller by filling out a Sales Verification Questionnaire or by phone or in-person verification. Sales prices are adjusted if necessary.

B. Data Collection

The County Assessor contracted with Central Plains Valuation LLC to collect data in the field and complete pickup work.

C. Review Assessment Sales Ration Studies before Assessment Actions

Ratio studies are done through a combination of assessor and field liaison to make sure ratios are in line with accepted standards. The assessor uses all resources available, to determine the level of value, including a licensed appraiser, field liaison, and the Nebraska Department of Revenue Property Tax Division.

D. Approaches to Value

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

Cost Approach-Appraisal Service runs ration studies
Income Approach-Appraisal Service runs ration studies

E. Reconciliation of Final Value and documentation

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

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

Notices are sent out pursuant to statute. A page outlining any land sales that impact values are included in COV notices when appropriate. Informational flyers are included in the notices whenever there are changes in status within the villages. Notices are sent to all landowners prior to any on-site inspections.

Level of Value, Quality, and Uniformity for assessment year 2024

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93	7.23	101.92
Commercial	94	43.43	123.29
Agricultural	73	20.17	111.95

For more information regarding statistical measures, see 2024 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2025

Residential

New structures or changes to existing structures will be picked-up and the data entered onto the appraisal records by the assessor. CVI will input assessment data for all parcels using existing field notes. Following that tables will be set up in the MIPS programs for future use in setting final values.

Commercial

New structures or changes to existing structures will be picked-up and the data entered onto the appraisal records by the assessor. . CVI will input assessment data for all parcels using existing field notes. Following that tables will be set up in the MIPS programs for future use in setting final values.

Agricultural

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

Assessment Action Planned for the Assessment Year 2026

Residential

A reappraisal will be conducted of all of the villages, rural residential, and residential acreages per the 6 year cycle. New structures or changes to existing structures will be picked-up and data entered on to the appraisal records by the assessor.

Commercial

New structures or changes to existing structures will be picked-up and data entered on to the appraisal records by the assessor. A reappraisal will be conducted per the 6 year cycle.

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.

Assessment Action Planned for the Assessment Year 2027

Residential

New structures or changes to existing parcels will be picked up and entered onto the appraisal records.

Commercial

New structures or changes to existing parcels will be picked up and entered onto the appraisal records.

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.

All Classes: Current sales are reviewed each year by CPV during the scheduled annual pick up work.

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
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Educational Lands.
- i. Correct assessment and tax information; input/review of tax rates used for tax bill process.
- 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.)

Assessor Signature: April Warren

Date: October 31, 2024

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.