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DEPARTMENT OF REVENUE

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

BLAINE COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for 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

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Introduction

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

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

are reviewed to ensure taxpayers are served with such transparency.

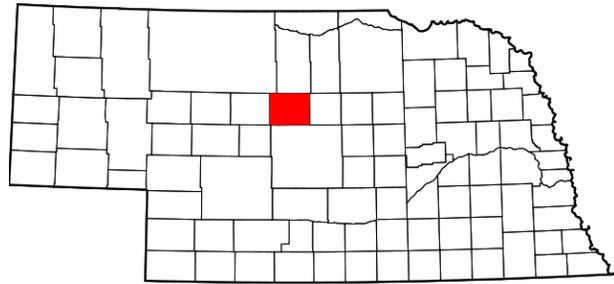
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

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

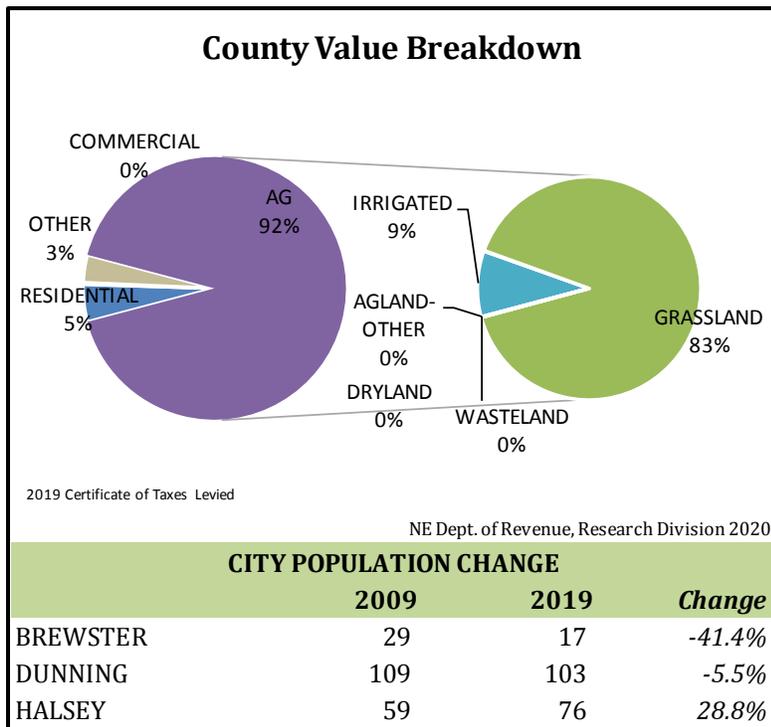
**Further information may be found in Exhibit 94*

County Overview

With a total area of 711 square miles, Blaine County has 476 residents, per the Census Bureau Quick Facts for 2018, reflecting a 0.5% population decrease over the 2010 U.S. Census. Reports indicate that 66% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$46,269 (2019 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).

2020 Residential Correlation for Blaine County

Assessment Actions

The contract appraisal, Tax Valuation Inc., completed a reappraisal of the village. A new depreciation schedule was applied. Pick-up work performed by TVI was completed and entered on the appraisal record. Lot values were examined and it was determined that no changes were needed to be made at this time.

Assessment Practice Review

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

The verification and qualification of arm's-length transaction appears to be similar to state averages. Review of the costing and depreciation tables, as well as the vacant land study were up to date.

Blaine County is current with the six-year inspection and review requirement. Additionally, the county assessor provides the Property Assessment Division (Division) with a three-year plan of assessment, providing details into the planned actions for the county. No formal written valuation methodology is maintained; however, a notebook of valuation practices and changes for references is kept.

Valuation groups were examined to determine if unique economic characteristics have been identified. Valuation Group 1 is Dunning which is the location of the consolidated Sandhills High School. The school creates a demand for housing in that area. There were four qualified sales in Valuation Group 1. Valuation Group 2 consists of Brewster, Halsey, Purdum and the Rural area. This market is less organized and with only one sale during the study period.

Description of Analysis

Blaine County had only five qualified residential sales during the study period. Valuation Group

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

1 had four sales during the time period. Valuation Group 2 had only one sale. Valuation Group 1 median was 120 well above the acceptable range. Valuation Group 2 median was 87 which is below the acceptable range. The combined median value of 113 is above the acceptable range.

2020 Residential Correlation for Blaine County

However, reliance on the statistics is not viable because of the minimal sample size. There is an extreme amount of dispersion in a very small sample.

Equalization and Quality of Assessment

The review of the assessment practices in the county determined that residential property is valued uniformly and is in compliance with generally accepted mass appraisal techniques.

Level of Value

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

2020 Commercial Correlation for Blaine County

Assessment Actions

Only pickup work was performed within the commercial class this year.

Assessment Practice Review

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

The commercial review looked at the application of the three approaches to value. With the small number of parcels throughout the county, generally the only viable approach to value is the cost approach. Income data is generally not available, and the minimal number of sales throughout the study period make the sales comparison approach less than reliable. Depreciation tables were developed using market data from within the county and surrounding areas. The usability rate of the commercial class is well above the range compared to the statewide average; however, with very few sales, usability rates are not consistent.

The six-year inspection and review cycle remains up to date in the county, and valuation growth shows patterns expected of a county this size.

Description of Analysis

There were two qualified commercial sales in the study period. The median value of the two sales is significantly high there is insufficient sales to make a reliable judgment on the reliability of the sales. With the limited number of commercial properties in Blaine County only one valuation group is merited. A review of the 2020 County Abstract of Assessment for Real Property, Form 45, compared with the 2019 Certificate of Taxes Levied Report (CTL) shows an insignificant change in value which is consistent with the markets of similar economic conditions. A level of value can only be achieved through analysis of the assessment practices of the county assessor.

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial property in Blaine County complies with generally accepted mass appraisal techniques and is uniformly assessed.

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.

2020 Agricultural Correlation for Blaine County

Assessment Actions

The pick-up work was completed and entered on the appraisal record for Blaine County. Agricultural sales were analyzed and evaluated to determine the impact of the Land Capabilities Group (LCG) Conversion. Irrigated land was not impacted. The grassland weighted average of grass values which is the vast majority of agricultural acres in the county increased slightly from \$574 to \$575.

Assessment Practice Review

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

A review of sales verification and qualification shows nine qualified sales during the study period. Non-qualified sales have documentation for disqualification reason. The usability rate of the agricultural land sales is above the statewide average, indicating the county assessor has attempted to include all arm's-length sales for the measurement of the agricultural class of property.

Review of the agricultural market and primary use of the land shows that property values are equitably determined. Additionally, the county is now up-to-date with the latest soil conversion. Analysis was also performed on the land use and market areas in the county. The vast majority of land in the county is Valentine Sand soils resulting in the county being comprised mainly of grassland. Therefore, only one market area is necessary to value agricultural land.

Agricultural intensive use areas have not been identified in the county. The county does not recognize a special valuation influence and has not received any applications to date. Farm home sites are valued the same as rural residential home sites.

Description of Analysis

There were nine qualified agricultural sales that occurred during the three-year period. The small qualified sample of sales yielded a median of only 65%. While the number is less than the acceptable range, the low number of sales is too small to be conclusively relied upon. Historically, the Property Assessment Division (Division) has supplemented unreliably small samples of sales with sales outside of the county to provide a more reliable statistical measure. However, currently the agricultural market across the state is flat, with fewer arm's-length transactions. Review of sales outside the county did not yield enough sales to result in a reliable measurement.

The county assessor did not significantly change agricultural land values, this is consistent with other counties in the region, and is supported statistically by neighboring counties with sufficient samples of sales, like Cherry and Brown County. The resulting agricultural land values are comparable to the adjoining counties and are determined to be within the acceptable range.

2020 Agricultural Correlation for Blaine County

Equalization and Quality of Assessment

An analysis of the assessment practice review and the overall agricultural economy in the region and across the state indicate that Blaine County land values are assessed uniformly and according to generally accepted mass appraisal techniques. Agricultural outbuildings in Blaine County exhibit equalized valuation with rural residential improvements. Assessment practices within the agricultural class of property comply with generally accepted mass appraisal techniques.

Level of Value

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

2020 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 7th day of April, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	5	Median	113.37
Total Sales Price	\$238,900	Mean	111.73
Total Adj. Sales Price	\$238,900	Wgt. Mean	104.40
Total Assessed Value	\$249,414	Average Assessed Value of the Base	\$28,025
Avg. Adj. Sales Price	\$47,780	Avg. Assessed Value	\$49,883

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	70.80 to 152.66
% of Value of the Class of all Real Property Value in the County	2.01
% of Records Sold in the Study Period	2.38
% of Value Sold in the Study Period	4.24

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	8	100	80.78
2018	8	100	67.38
2017	5	100	66.82
2016	3	100	173.73

2020 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	2	Median	305.73
Total Sales Price	\$5,500	Mean	305.73
Total Adj. Sales Price	\$5,500	Wgt. Mean	244.93
Total Assessed Value	\$13,471	Average Assessed Value of the Base	\$12,440
Avg. Adj. Sales Price	\$2,750	Avg. Assessed Value	\$6,736

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-1393.60 to 2005.06
% of Value of the Class of all Real Property Value in the County	0.20
% of Records Sold in the Study Period	4.35
% of Value Sold in the Study Period	2.35

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	1	100	49.28
2018	2	100	49.28
2017	2	100	70.50
2016	3	100	59.00

05 Blaine
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

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

Number of Sales : 5
Total Sales Price : 238,900
Total Adj. Sales Price : 238,900
Total Assessed Value : 249,414
Avg. Adj. Sales Price : 47,780
Avg. Assessed Value : 49,883

MEDIAN : 113
WGT. MEAN : 104
MEAN : 112
COD : 21.70
PRD : 107.02

COV : 29.51
STD : 32.97
Avg. Abs. Dev : 24.60
MAX Sales Ratio : 158.07
MIN Sales Ratio : 75.52

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 70.80 to 152.66

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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-17 To 31-DEC-17	1	158.07	158.07	158.07	00.00	100.00	158.07	158.07	N/A	55,000	86,940	
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	2	99.50	99.50	92.70	13.94	107.34	85.63	113.37	N/A	51,000	47,280	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18												
01-JAN-19 To 31-MAR-19												
01-APR-19 To 30-JUN-19	2	100.80	100.80	82.92	25.08	121.56	75.52	126.08	N/A	40,950	33,958	
01-JUL-19 To 30-SEP-19												
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	3	113.37	119.02	115.60	21.30	102.96	85.63	158.07	N/A	52,333	60,500	
01-OCT-18 To 30-SEP-19	2	100.80	100.80	82.92	25.08	121.56	75.52	126.08	N/A	40,950	33,958	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	2	99.50	99.50	92.70	13.94	107.34	85.63	113.37	N/A	51,000	47,280	
<u>ALL</u>	5	113.37	111.73	104.40	21.70	107.02	75.52	158.07	N/A	47,780	49,883	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	4	119.73	118.26	113.16	19.89	104.51	75.52	158.07	N/A	40,725	46,083	
2	1	85.63	85.63	85.63	00.00	100.00	85.63	85.63	N/A	76,000	65,082	
<u>ALL</u>	5	113.37	111.73	104.40	21.70	107.02	75.52	158.07	N/A	47,780	49,883	

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	113.37	111.73	104.40	21.70	107.02	75.52	158.07	N/A	47,780	49,883	
06												
07												
<u>ALL</u>	5	113.37	111.73	104.40	21.70	107.02	75.52	158.07	N/A	47,780	49,883	

05 Blaine
RESIDENTIAL

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95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 70.80 to 152.66

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	126.08	126.08	126.08	00.00	100.00	126.08	126.08	N/A	12,000	15,130
Less Than 30,000	2	119.73	119.73	117.39	05.31	101.99	113.37	126.08	N/A	19,000	22,304
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	5	113.37	111.73	104.40	21.70	107.02	75.52	158.07	N/A	47,780	49,883
Greater Than 14,999	4	99.50	108.15	103.25	27.71	104.75	75.52	158.07	N/A	56,725	58,571
Greater Than 29,999	3	85.63	106.41	101.94	32.14	104.38	75.52	158.07	N/A	66,967	68,269
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	126.08	126.08	126.08	00.00	100.00	126.08	126.08	N/A	12,000	15,130
15,000 TO 29,999	1	113.37	113.37	113.37	00.00	100.00	113.37	113.37	N/A	26,000	29,477
30,000 TO 59,999	1	158.07	158.07	158.07	00.00	100.00	158.07	158.07	N/A	55,000	86,940
60,000 TO 99,999	2	80.58	80.58	80.79	06.28	99.74	75.52	85.63	N/A	72,950	58,934
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>	5	113.37	111.73	104.40	21.70	107.02	75.52	158.07	N/A	47,780	49,883

05 Blaine
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

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

Number of Sales : 2
Total Sales Price : 5,500
Total Adj. Sales Price : 5,500
Total Assessed Value : 13,471
Avg. Adj. Sales Price : 2,750
Avg. Assessed Value : 6,736

MEDIAN : 306
WGT. MEAN : 245
MEAN : 306
COD : 43.75
PRD : 124.82

COV : 61.87
STD : 189.14
Avg. Abs. Dev : 133.75
MAX Sales Ratio : 439.47
MIN Sales Ratio : 171.98

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -1,393.60 to 2,005.06

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-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											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	171.98	171.98	171.98	00.00	100.00	171.98	171.98	N/A	4,000	6,879
01-APR-19 To 30-JUN-19	1	439.47	439.47	439.47	00.00	100.00	439.47	439.47	N/A	1,500	6,592
01-JUL-19 To 30-SEP-19											
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17											
01-OCT-17 To 30-SEP-18											
01-OCT-18 To 30-SEP-19	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17											
01-JAN-18 To 31-DEC-18											
<u>ALL</u>	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736
<u>ALL</u>	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
02											
03	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736
04											
<u>ALL</u>	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736

05 Blaine
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

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

Number of Sales : 2
Total Sales Price : 5,500
Total Adj. Sales Price : 5,500
Total Assessed Value : 13,471
Avg. Adj. Sales Price : 2,750
Avg. Assessed Value : 6,736

MEDIAN : 306
WGT. MEAN : 245
MEAN : 306
COD : 43.75
PRD : 124.82

COV : 61.87
STD : 189.14
Avg. Abs. Dev : 133.75
MAX Sales Ratio : 439.47
MIN Sales Ratio : 171.98

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -1,393.60 to 2,005.06

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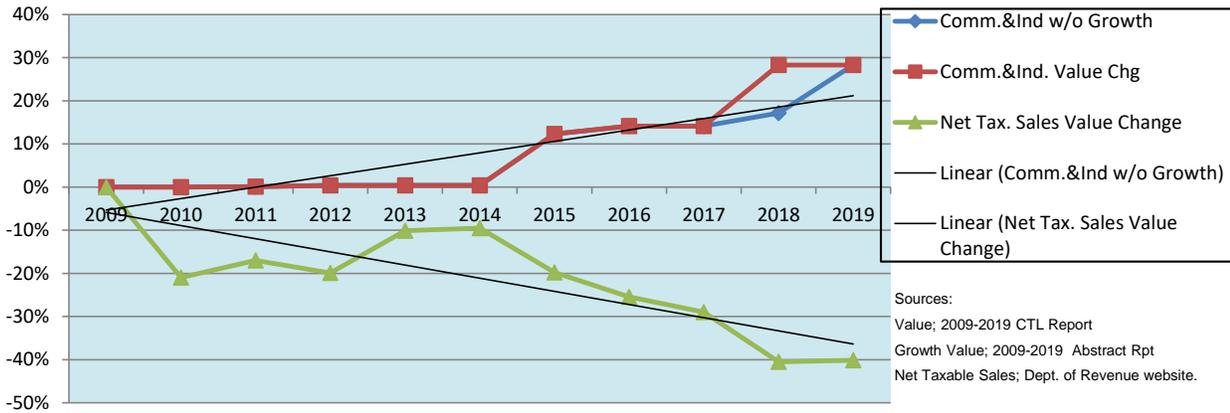
SALE PRICE *

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	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736
Less Than 15,000	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736
Less Than 30,000	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736
Ranges Excl. Low \$											
Greater Than 4,999											
Greater Than 14,999											
Greater Than 29,999											
Incremental Ranges											
0 TO 4,999	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
353	1	439.47	439.47	439.47	00.00	100.00	439.47	439.47	N/A	1,500	6,592
528	1	171.98	171.98	171.98	00.00	100.00	171.98	171.98	N/A	4,000	6,879
ALL	2	305.73	305.73	244.93	43.75	124.82	171.98	439.47	N/A	2,750	6,736

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 588,996	\$ -		\$ 588,996	--	\$ 781,003	--
2009	\$ 445,607	\$ -	0.00%	\$ 445,607	--	\$ 800,598	--
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%
2019	\$ 571,701	\$ -	0.00%	\$ 571,701	0.00%	\$ 479,322	0.64%
Ann %chg	2.52%			Average	1.65%	-5.00%	-4.53%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.00%	0.00%	-20.98%
2011	0.10%	0.10%	-16.99%
2012	0.39%	0.39%	-19.92%
2013	0.39%	0.39%	-10.08%
2014	0.39%	0.39%	-9.54%
2015	12.29%	12.29%	-19.77%
2016	14.13%	14.13%	-25.43%
2017	14.13%	14.13%	-29.02%
2018	17.17%	28.30%	-40.51%
2019	28.30%	28.30%	-40.13%

County Number	5
County Name	Blaine

05 Blaine
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

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

Number of Sales : 9
 Total Sales Price : 14,673,681
 Total Adj. Sales Price : 14,673,681
 Total Assessed Value : 9,325,696
 Avg. Adj. Sales Price : 1,630,409
 Avg. Assessed Value : 1,036,188

MEDIAN : 65
 WGT. MEAN : 64
 MEAN : 67
 COD : 14.33
 PRD : 104.75

COV : 17.83
 STD : 11.87
 Avg. Abs. Dev : 09.34
 MAX Sales Ratio : 89.22
 MIN Sales Ratio : 50.52

95% Median C.I. : 56.56 to 73.40
 95% Wgt. Mean C.I. : 54.88 to 72.23
 95% Mean C.I. : 57.45 to 75.69

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-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	73.40	73.40	73.40	00.00	100.00	73.40	73.40	N/A	4,134,458	3,034,576
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	4	65.33	63.60	59.03	14.68	107.74	50.52	73.21	N/A	1,479,681	873,417
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	2	74.80	74.80	66.20	19.29	112.99	60.37	89.22	N/A	495,000	327,694
01-APR-19 To 30-JUN-19	1	56.56	56.56	56.56	00.00	100.00	56.56	56.56	N/A	2,600,000	1,470,616
01-JUL-19 To 30-SEP-19	1	65.16	65.16	65.16	00.00	100.00	65.16	65.16	N/A	1,030,500	671,451
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	1	73.40	73.40	73.40	00.00	100.00	73.40	73.40	N/A	4,134,458	3,034,576
01-OCT-17 To 30-SEP-18	4	65.33	63.60	59.03	14.68	107.74	50.52	73.21	N/A	1,479,681	873,417
01-OCT-18 To 30-SEP-19	4	62.77	67.83	60.54	14.91	112.04	56.56	89.22	N/A	1,155,125	699,364
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	1	73.40	73.40	73.40	00.00	100.00	73.40	73.40	N/A	4,134,458	3,034,576
01-JAN-18 To 31-DEC-18	4	65.33	63.60	59.03	14.68	107.74	50.52	73.21	N/A	1,479,681	873,417
<u>ALL</u>	9	65.16	66.57	63.55	14.33	104.75	50.52	89.22	56.56 to 73.40	1,630,409	1,036,188

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	8	69.16	67.82	65.06	13.64	104.24	50.52	89.22	50.52 to 89.22	1,509,210	981,885
2	1	56.56	56.56	56.56	00.00	100.00	56.56	56.56	N/A	2,600,000	1,470,616
<u>ALL</u>	9	65.16	66.57	63.55	14.33	104.75	50.52	89.22	56.56 to 73.40	1,630,409	1,036,188

05 Blaine
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

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

Number of Sales : 9
 Total Sales Price : 14,673,681
 Total Adj. Sales Price : 14,673,681
 Total Assessed Value : 9,325,696
 Avg. Adj. Sales Price : 1,630,409
 Avg. Assessed Value : 1,036,188

MEDIAN : 65
 WGT. MEAN : 64
 MEAN : 67
 COD : 14.33
 PRD : 104.75

COV : 17.83
 STD : 11.87
 Avg. Abs. Dev : 09.34
 MAX Sales Ratio : 89.22
 MIN Sales Ratio : 50.52

95% Median C.I. : 56.56 to 73.40
 95% Wgt. Mean C.I. : 54.88 to 72.23
 95% Mean C.I. : 57.45 to 75.69

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	7	65.16	66.91	66.57	14.98	100.51	50.52	89.22	50.52 to 89.22	1,331,708	886,489
1	6	69.16	68.64	70.44	14.40	97.44	50.52	89.22	50.52 to 89.22	1,120,326	789,135
2	1	56.56	56.56	56.56	00.00	100.00	56.56	56.56	N/A	2,600,000	1,470,616
____ ALL ____	9	65.16	66.57	63.55	14.33	104.75	50.52	89.22	56.56 to 73.40	1,630,409	1,036,188

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	7	65.16	66.91	66.57	14.98	100.51	50.52	89.22	50.52 to 89.22	1,331,708	886,489
1	6	69.16	68.64	70.44	14.40	97.44	50.52	89.22	50.52 to 89.22	1,120,326	789,135
2	1	56.56	56.56	56.56	00.00	100.00	56.56	56.56	N/A	2,600,000	1,470,616
____ ALL ____	9	65.16	66.57	63.55	14.33	104.75	50.52	89.22	56.56 to 73.40	1,630,409	1,036,188

Blaine County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100
Brown	1	3600	3600	3400	3400	3140	3139	3030	3030	3337
Rock	2	n/a	2700	2600	2600	2500	2400	2350	2200	2368
Loup	1	3045	3045	3045	3045	2685	2685	2685	1790	2816
Custer	2	1800	1930	2100	1996	2089	2100	1986	2084	2068
Logan	1	3100	3100	3100	3100	2955	2955	2600	2485	2881
Thomas	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100
Cherry	1	0	2100	n/a	2089	2057	2100	2089	2100	2074

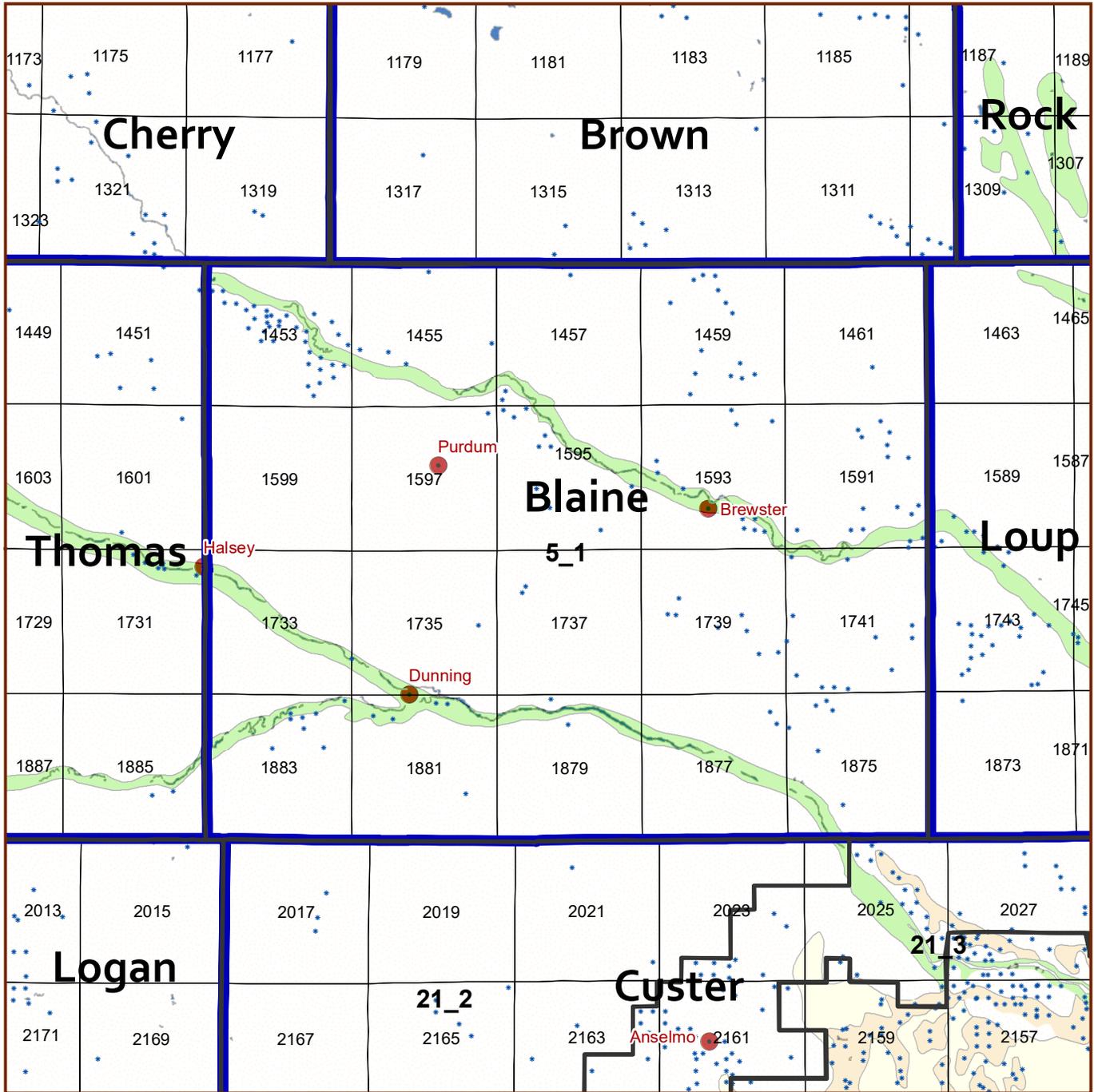
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	n/a	n/a	n/a	600	n/a	n/a	n/a	570	570
Brown	1	n/a	1090	1090	1090	995	810	810	810	1003
Rock	2	n/a	n/a	1070	1070	960	n/a	n/a	800	912
Loup	1	n/a	830	830	830	775	700	700	700	769
Custer	2	n/a	540	n/a	530	530	n/a	n/a	530	533
Logan	1	n/a	1440	1440	1440	1350	1350	1210	1210	1363
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	600	600	600	600	570	570	570	570	575
Brown	1	810	810	750	750	500	500	500	500	561
Rock	2	890	945	830	851	765	636	635	404	724
Loup	1	630	n/a	630	630	630	630	630	630	630
Custer	2	533	530	536	530	542	531	n/a	n/a	531
Logan	1	525	525	525	525	525	525	685	651	525
Thomas	1	465	465	465	465	465	465	465	465	465
Cherry	1	549	550	550	549	550	425	425	425	445

County	Mkt Area	CRP	TIMBER	WASTE
Blaine	1	n/a	n/a	25
Brown	1	726	500	78
Rock	2	748	350	101
Loup	1	787	n/a	100
Custer	2	n/a	n/a	26
Logan	1	n/a	n/a	15
Thomas	1	n/a	n/a	151
Cherry	1	725	n/a	73

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

BLAINE COUNTY



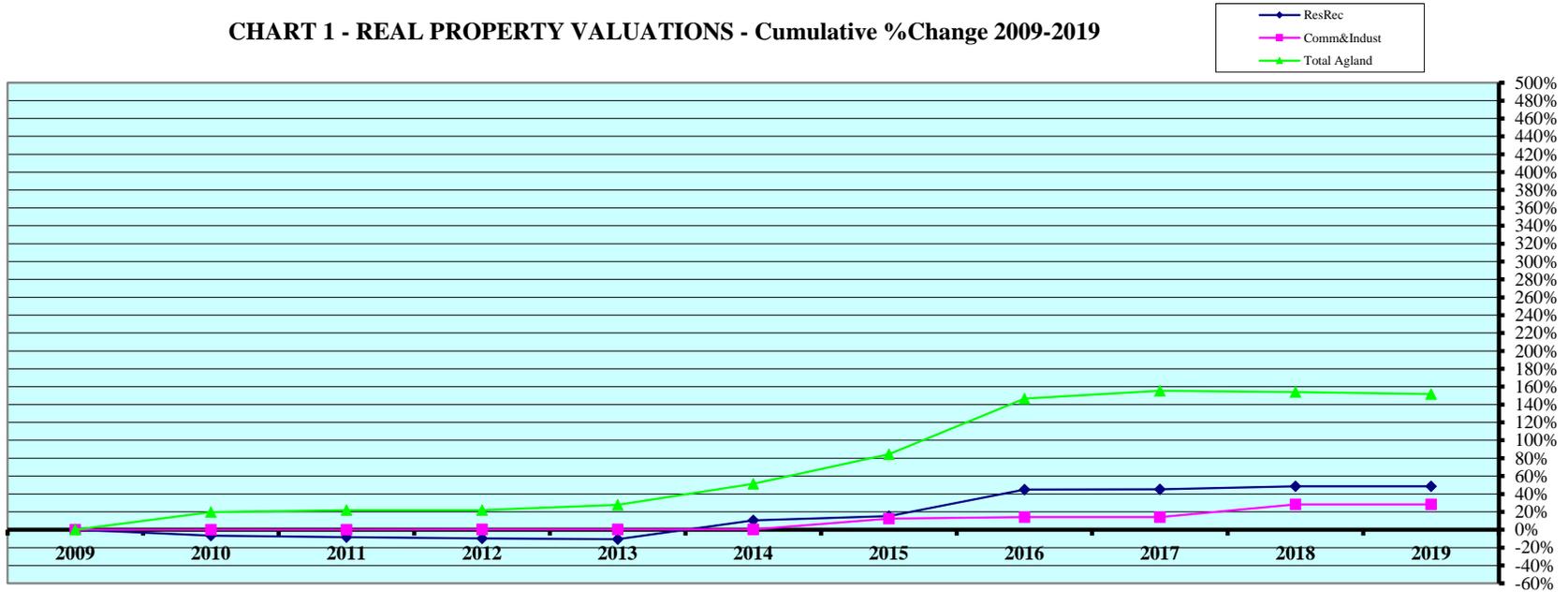
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	3,270,429	--	--	--	445,607	--	--	--	106,147,105	--	--	--
2010	3,049,278	-221,151	-6.76%	-6.76%	445,607	0	0.00%	0.00%	127,132,757	20,985,652	19.77%	19.77%
2011	2,998,563	-50,715	-1.66%	-8.31%	446,043	436	0.10%	0.10%	129,417,752	2,284,995	1.80%	21.92%
2012	2,952,056	-46,507	-1.55%	-9.73%	447,355	1,312	0.29%	0.39%	129,408,550	-9,202	-0.01%	21.91%
2013	2,923,964	-28,092	-0.95%	-10.59%	447,355	0	0.00%	0.39%	135,602,694	6,194,144	4.79%	27.75%
2014	3,612,012	688,048	23.53%	10.44%	447,355	0	0.00%	0.39%	160,601,205	24,998,511	18.44%	51.30%
2015	3,767,299	155,287	4.30%	15.19%	500,389	53,034	11.86%	12.29%	195,645,356	35,044,151	21.82%	84.32%
2016	4,742,973	975,674	25.90%	45.03%	508,552	8,163	1.63%	14.13%	261,799,713	66,154,357	33.81%	146.64%
2017	4,751,079	8,106	0.17%	45.27%	508,552	0	0.00%	14.13%	271,127,944	9,328,231	3.56%	155.43%
2018	4,858,067	106,988	2.25%	48.55%	571,701	63,149	12.42%	28.30%	269,430,660	-1,697,284	-0.63%	153.83%
2019	4,855,617	-2,450	-0.05%	48.47%	571,701	0	0.00%	28.30%	267,302,257	-2,128,403	-0.79%	151.82%

Rate Annual %chg: Residential & Recreational **4.03%**

Commercial & Industrial **2.52%**

Agricultural Land **9.68%**

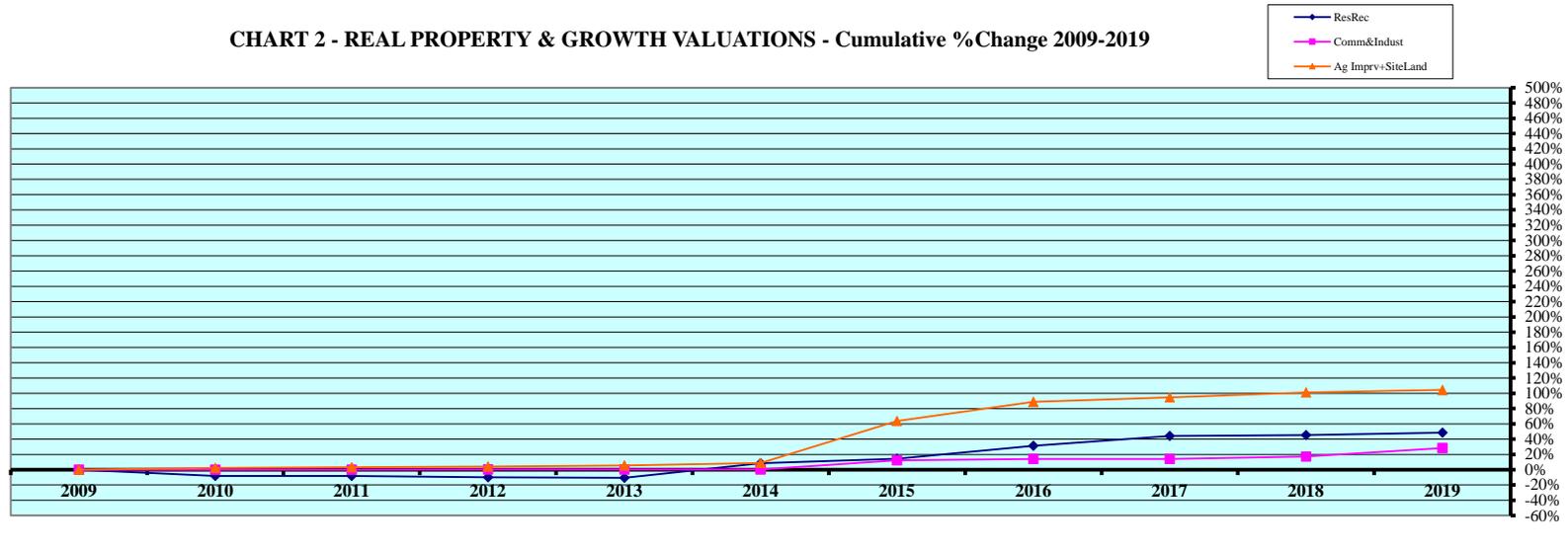
Cnty# **5**
County **BLAINE**

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	3,270,429	127,564	3.90%	3,142,865	--	--	445,607	0	0.00%	445,607	--	--
2010	3,049,278	49,255	1.62%	3,000,023	-8.27%	-8.27%	445,607	0	0.00%	445,607	0.00%	0.00%
2011	2,998,563	0	0.00%	2,998,563	-1.66%	-8.31%	446,043	0	0.00%	446,043	0.10%	0.10%
2012	2,952,056	2,268	0.08%	2,949,788	-1.63%	-9.80%	447,355	0	0.00%	447,355	0.29%	0.39%
2013	2,923,964	0	0.00%	2,923,964	-0.95%	-10.59%	447,355	0	0.00%	447,355	0.00%	0.39%
2014	3,612,012	64,000	1.77%	3,548,012	21.34%	8.49%	447,355	0	0.00%	447,355	0.00%	0.39%
2015	3,767,299	28,800	0.76%	3,738,499	3.50%	14.31%	500,389	0	0.00%	500,389	11.86%	12.29%
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	31.30%	508,552	0	0.00%	508,552	1.63%	14.13%
2017	4,751,079	33,134	0.70%	4,717,945	-0.53%	44.26%	508,552	0	0.00%	508,552	0.00%	14.13%
2018	4,858,067	109,928	2.26%	4,748,139	-0.06%	45.18%	571,701	49,600	8.68%	522,101	2.66%	17.17%
2019	4,855,617	0	0.00%	4,855,617	-0.05%	48.47%	571,701	0	0.00%	571,701	0.00%	28.30%
Rate Ann%chg	4.03%			2.57%			2.52%			C & I w/o growth 1.65%		

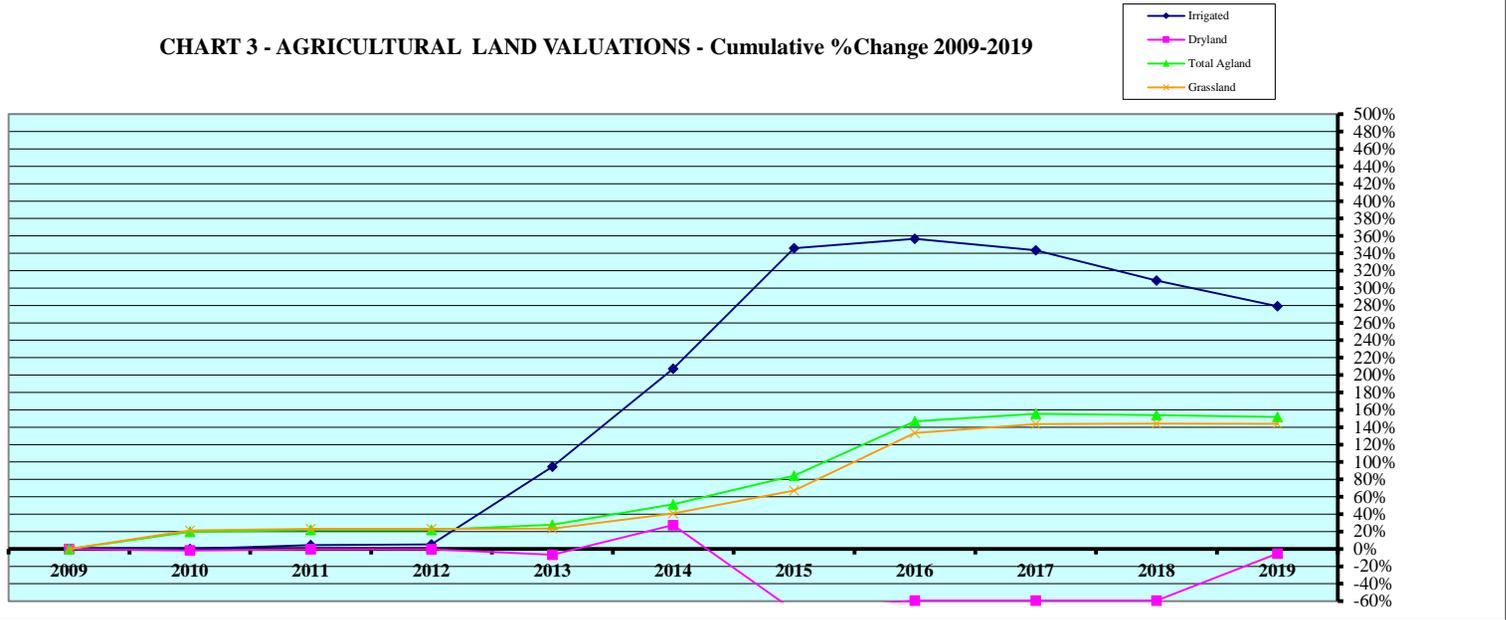
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2009	4,764,889	4,253,978	9,018,867	132,065	1.46%	8,886,802	--	--
2010	4,816,263	4,460,496	9,276,759	39,246	0.42%	9,237,513	2.42%	2.42%
2011	4,848,982	4,465,013	9,313,995	0	0.00%	9,313,995	0.40%	3.27%
2012	5,006,178	4,562,601	9,568,779	189,008	1.98%	9,379,771	0.71%	4.00%
2013	4,970,026	4,597,221	9,567,247	38,400	0.40%	9,528,847	-0.42%	5.65%
2014	5,540,912	9,460,941	15,001,853	5,200,098	34.66%	9,801,755	2.45%	8.68%
2015	5,430,008	9,660,552	15,090,560	321,746	2.13%	14,768,814	-1.55%	63.75%
2016	7,968,220	9,652,712	17,620,932	595,349	3.38%	17,025,583	12.82%	88.78%
2017	8,539,515	9,670,926	18,210,441	646,987	3.55%	17,563,454	-0.33%	94.74%
2018	8,623,409	9,679,767	18,303,176	173,652	0.95%	18,129,524	-0.44%	101.02%
2019	8,601,880	9,918,687	18,520,567	81,900	0.44%	18,438,667	0.74%	104.45%
Rate Ann%chg	6.09%	8.83%	7.46%	Ag Imprv+Site w/o growth			1.68%	

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

Cnty# 5
County BLAINE

CHART 2

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	6,723,098	--	--	--	254,527	--	--	--	98,955,163	--	--	--
2010	6,723,098	0	0.00%	0.00%	250,104	-4,423	-1.74%	-1.74%	119,945,238	20,990,075	21.21%	21.21%
2011	7,023,248	300,150	4.46%	4.46%	253,424	3,320	1.33%	-0.43%	121,922,154	1,976,916	1.65%	23.21%
2012	7,064,976	41,728	0.59%	5.09%	253,424	0	0.00%	-0.43%	121,870,904	-51,250	-0.04%	23.16%
2013	13,080,840	6,015,864	85.15%	94.57%	237,229	-16,195	-6.39%	-6.80%	122,050,895	179,991	0.15%	23.34%
2014	20,657,115	7,576,275	57.92%	207.26%	324,412	87,183	36.75%	27.46%	139,396,898	17,346,003	14.21%	40.87%
2015	29,977,962	9,320,847	45.12%	345.90%	73,995	-250,417	-77.19%	-70.93%	165,364,297	25,967,399	18.63%	67.11%
2016	30,700,551	722,589	2.41%	356.64%	103,450	29,455	39.81%	-59.36%	230,771,555	65,407,258	39.55%	133.21%
2017	29,813,658	-886,893	-2.89%	343.45%	103,450	0	0.00%	-59.36%	240,974,017	10,202,462	4.42%	143.52%
2018	27,478,941	-2,334,717	-7.83%	308.72%	103,450	0	0.00%	-59.36%	241,614,388	640,371	0.27%	144.17%
2019	25,496,142	-1,982,799	-7.22%	279.23%	241,006	137,556	132.97%	-5.31%	241,321,328	-293,060	-0.12%	143.87%

Rate Ann.%chg: Irrigated 14.26% Dryland -0.54% Grassland 9.32%

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	119,492	--	--	--	94,825	--	--	--	106,147,105	--	--	--
2010	119,492	0	0.00%	0.00%	94,825	0	0.00%	0.00%	127,132,757	20,985,652	19.77%	19.77%
2011	120,051	559	0.47%	0.47%	98,875	4,050	4.27%	4.27%	129,417,752	2,284,995	1.80%	21.92%
2012	120,111	60	0.05%	0.52%	99,135	260	0.26%	4.55%	129,408,550	-9,202	-0.01%	21.91%
2013	120,274	163	0.14%	0.65%	113,456	14,321	14.45%	19.65%	135,602,694	6,194,144	4.79%	27.75%
2014	120,968	694	0.58%	1.24%	101,812	-11,644	-10.26%	7.37%	160,601,205	24,998,511	18.44%	51.30%
2015	119,176	-1,792	-1.48%	-0.26%	109,926	8,114	7.97%	15.93%	195,645,356	35,044,151	21.82%	84.32%
2016	116,297	-2,879	-2.42%	-2.67%	107,860	-2,066	-1.88%	13.75%	261,799,713	66,154,357	33.81%	146.64%
2017	113,281	-3,016	-2.59%	-5.20%	123,538	15,678	14.54%	30.28%	271,127,944	9,328,231	3.56%	155.43%
2018	111,056	-2,225	-1.96%	-7.06%	122,825	-713	-0.58%	29.53%	269,430,660	-1,697,284	-0.63%	153.83%
2019	102,214	-8,842	-7.96%	-14.46%	141,567	18,742	15.26%	49.29%	267,302,257	-2,128,403	-0.79%	151.82%

Cnty# 5
County BLAINE

Rate Ann.%chg: Total Agric Land 9.68%

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	6,388,328	12,306	519			254,527	1,022	249			99,122,666	421,389	235		
2010	6,723,098	12,996	517	-0.35%	-0.35%	294,479	1,022	288	15.70%	15.70%	119,898,014	420,678	285	21.16%	21.16%
2011	6,659,058	12,881	517	-0.07%	-0.42%	253,424	866	293	1.53%	17.47%	122,076,985	420,955	290	1.75%	23.28%
2012	7,023,248	13,619	516	-0.24%	-0.66%	253,424	866	293	0.00%	17.47%	121,895,996	420,331	290	0.00%	23.28%
2013	13,663,810	13,664	1,000	93.91%	92.63%	205,619	709	290	-0.90%	16.41%	121,929,716	420,447	290	0.00%	23.28%
2014	20,676,953	14,018	1,475	47.50%	184.14%	324,412	811	400	37.93%	60.57%	139,304,790	419,929	332	14.39%	41.03%
2015	29,977,962	14,275	2,100	42.37%	304.53%	71,585	139	515	28.75%	106.73%	165,389,195	420,691	393	18.51%	67.13%
2016	30,760,086	14,648	2,100	0.00%	304.53%	103,450	144	720	39.81%	189.03%	230,762,036	420,030	549	39.75%	133.56%
2017	30,636,018	14,589	2,100	0.00%	304.53%	103,450	144	720	0.00%	189.03%	240,826,832	419,805	574	4.42%	143.88%
2018	30,525,159	14,536	2,100	0.00%	304.53%	103,450	144	720	0.00%	189.03%	240,767,872	419,733	574	-0.01%	143.86%
2019	25,364,871	12,079	2,100	0.00%	304.53%	241,006	335	720	0.00%	189.03%	241,663,744	421,135	574	0.04%	143.95%

Rate Annual %chg Average Value/Acre: 15.00%

11.20%

9.33%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	119,594	4,820	25			94,825	1,961	48			105,979,940	441,497	240		
2010	119,492	4,816	25	0.00%	0.00%	94,825	1,958	48	0.15%	0.15%	127,129,908	441,469	288	19.96%	19.96%
2011	119,492	4,816	25	0.00%	0.00%	98,825	2,038	49	0.13%	0.28%	129,207,784	441,555	293	1.61%	21.90%
2012	120,051	4,838	25	0.00%	0.00%	99,355	2,048	49	0.02%	0.30%	129,392,074	441,702	293	0.11%	22.03%
2013	120,111	4,840	25	0.00%	0.00%	99,135	2,044	49	-0.01%	0.29%	136,018,391	441,704	308	5.12%	28.28%
2014	120,274	4,819	25	0.58%	0.59%	99,140	2,039	49	0.25%	0.54%	160,525,569	441,616	363	18.04%	51.43%
2015	119,176	4,775	25	0.00%	0.59%	109,858	2,120	52	6.56%	7.13%	195,667,776	442,001	443	21.79%	84.42%
2016	116,297	4,660	25	0.00%	0.58%	107,566	2,185	49	-4.98%	1.80%	261,849,435	441,666	593	33.92%	146.98%
2017	113,334	4,541	25	0.01%	0.59%	123,518	2,517	49	-0.34%	1.45%	271,803,152	441,595	616	3.82%	156.41%
2018	111,509	4,467	25	0.00%	0.59%	122,526	2,497	49	-0.02%	1.43%	271,630,516	441,377	615	-0.01%	156.37%
2019	102,201	4,090	25	0.12%	0.71%	141,561	2,854	50	1.09%	2.54%	267,513,383	440,492	607	-1.32%	152.99%

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BLAINE

Rate Annual %chg Average Value/Acre: 9.73%

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

CHART 4

CHART 5 - 2019 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	7,224,251	5,866,669	25,818,620	4,855,617	571,701	0	0	267,302,257	8,601,880	9,918,687	0	330,159,682
<i>cnty sector</i>		<i>value</i>	<i>% of total value:</i>										
		2.19%	1.78%	7.82%	1.47%	0.17%			80.96%	2.61%	3.00%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
17	BREWSTER	5,130	49,800	1,438	413,533	153,480	0	0	0	0	0	0	623,381
3.56%	<i>%sector of county sector</i>	0.07%	0.85%	0.01%	8.52%	26.85%							0.19%
	<i>%sector of municipality</i>	0.82%	7.99%	0.23%	66.34%	24.62%							100.00%
103	DUNNING	28,429	365,625	829,366	1,854,448	135,779	0	0	0	0	0	0	3,213,647
21.55%	<i>%sector of county sector</i>	0.39%	6.23%	3.21%	38.19%	23.75%							0.97%
	<i>%sector of municipality</i>	0.88%	11.38%	25.81%	57.71%	4.23%							100.00%
76	HALSEY	3,216	0	0	150,876	8,870	0	0	0	0	0	0	162,962
15.90%	<i>%sector of county sector</i>	0.04%			3.11%	1.55%							0.05%
	<i>%sector of municipality</i>	1.97%			92.58%	5.44%							100.00%
196	Total Municipalities	36,775	415,425	830,804	2,418,857	298,129	0	0	0	0	0	0	3,999,990
41.00%	<i>%all municip.sectors of cnty</i>	0.51%	7.08%	3.22%	49.82%	52.15%							1.21%

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Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 1,601	Value : 293,047,373	Growth 171,660	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	152,729	0	0	11	83,909	67	236,638	
02. Res Improve Land	107	378,493	1	5,321	31	283,804	139	667,618	
03. Res Improvements	108	3,169,534	1	24,634	34	1,786,773	143	4,980,941	
04. Res Total	164	3,700,756	1	29,955	45	2,154,486	210	5,885,197	20,322
% of Res Total	78.10	62.88	0.48	0.51	21.43	36.61	13.12	2.01	11.84
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	17,767	25	56,075	
07. Com Improvements	23	248,336	0	0	13	236,115	36	484,451	
08. Com Total	30	298,129	0	0	16	274,112	46	572,241	0
% of Com Total	65.22	52.10	0.00	0.00	34.78	47.90	2.87	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	164	3,700,756	1	29,955	45	2,154,486	210	5,885,197	20,322
% of Res & Rec Total	78.10	62.88	0.48	0.51	21.43	36.61	13.12	2.01	11.84
Com & Ind Total	30	298,129	0	0	16	274,112	46	572,241	0
% of Com & Ind Total	65.22	52.10	0.00	0.00	34.78	47.90	2.87	0.20	0.00
17. Taxable Total	194	3,998,885	1	29,955	61	2,428,598	256	6,457,438	20,322
% of Taxable Total	75.78	61.93	0.39	0.46	23.83	37.61	15.99	2.20	11.84

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	32	0	37	69

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	3,756	0	0	1,146	228,607,589	1,147	228,611,345
28. Ag-Improved Land	0	0	0	0	195	40,475,827	195	40,475,827
29. Ag Improvements	0	0	0	0	198	17,502,763	198	17,502,763

30. Ag Total				1,345	286,589,935
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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	13	12.34	18,510	13	12.34	18,510	
32. HomeSite Improv Land	155	187.66	281,490	155	187.66	281,490	
33. HomeSite Improvements	151	166.66	8,468,576	151	166.66	8,468,576	151,338
34. HomeSite Total				164	200.00	8,768,576	
35. FarmSite UnImp Land	23	30.72	46,080	23	30.72	46,080	
36. FarmSite Improv Land	160	446.13	669,195	160	446.13	669,195	
37. FarmSite Improvements	175	0.00	9,034,187	175	0.00	9,034,187	0
38. FarmSite Total				198	476.85	9,749,462	
39. Road & Ditches	0	1,356.75	0	0	1,356.75	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				362	2,033.60	18,518,038	151,338

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	1,181.30	9.58%	2,480,730	9.58%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	1,117.79	9.07%	2,347,359	9.07%	2,100.00
49. 3A1	739.74	6.00%	1,553,454	6.00%	2,100.00
50. 3A	2,046.38	16.60%	4,297,398	16.60%	2,100.00
51. 4A1	3,698.83	30.01%	7,767,543	30.01%	2,100.00
52. 4A	3,542.90	28.74%	7,440,090	28.74%	2,100.00
53. Total	12,326.94	100.00%	25,886,574	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	1.90	0.57%	1,140	0.60%	600.00
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	99.43%	189,713	99.40%	570.00
62. Total	334.73	100.00%	190,853	100.00%	570.17
Grass					
63. 1G1	24,387.30	5.80%	14,632,382	6.05%	600.00
64. 1G	40.82	0.01%	24,492	0.01%	600.00
65. 2G1	23,174.65	5.51%	13,904,794	5.75%	600.00
66. 2G	21,258.07	5.06%	12,754,844	5.28%	600.00
67. 3G1	13,501.49	3.21%	7,695,877	3.18%	570.00
68. 3G	327,186.68	77.82%	186,496,537	77.16%	570.00
69. 4G1	4,661.87	1.11%	2,657,272	1.10%	570.00
70. 4G	6,209.63	1.48%	3,539,496	1.46%	570.00
71. Total	420,420.51	100.00%	241,705,694	100.00%	574.91
Irrigated Total					
	12,326.94	2.80%	25,886,574	9.66%	2,100.00
Dry Total					
	334.73	0.08%	190,853	0.07%	570.17
Grass Total					
	420,420.51	95.51%	241,705,694	90.16%	574.91
72. Waste	4,119.84	0.94%	103,035	0.04%	25.01
73. Other	2,978.64	0.68%	185,741	0.07%	62.36
74. Exempt	10,692.65	2.43%	0	0.00%	0.00
75. Market Area Total	440,180.66	100.00%	268,071,897	100.00%	609.00

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	12,326.94	25,886,574	12,326.94	25,886,574
77. Dry Land	0.00	0	0.00	0	334.73	190,853	334.73	190,853
78. Grass	6.26	3,756	0.00	0	420,414.25	241,701,938	420,420.51	241,705,694
79. Waste	0.00	0	0.00	0	4,119.84	103,035	4,119.84	103,035
80. Other	0.00	0	0.00	0	2,978.64	185,741	2,978.64	185,741
81. Exempt	0.00	0	0.00	0	10,692.65	0	10,692.65	0
82. Total	6.26	3,756	0.00	0	440,174.40	268,068,141	440,180.66	268,071,897

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,326.94	2.80%	25,886,574	9.66%	2,100.00
Dry Land	334.73	0.08%	190,853	0.07%	570.17
Grass	420,420.51	95.51%	241,705,694	90.16%	574.91
Waste	4,119.84	0.94%	103,035	0.04%	25.01
Other	2,978.64	0.68%	185,741	0.07%	62.36
Exempt	10,692.65	2.43%	0	0.00%	0.00
Total	440,180.66	100.00%	268,071,897	100.00%	609.00

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	64,263	25	68,990	25	553,784	48	687,037	0
83.2 Dunning Village	27	66,597	72	229,142	73	2,109,345	100	2,405,084	20,322
83.3 Halsey Village	2	5,877	5	16,117	5	188,483	7	210,477	0
83.4 Purdum Vill Unincorp	4	15,992	5	64,244	5	317,922	9	398,158	0
83.5 Rural	11	83,909	32	289,125	35	1,811,407	46	2,184,441	0
84 Residential Total	67	236,638	139	667,618	143	4,980,941	210	5,885,197	20,322

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	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	10,128	9	82,563	9	92,691	0
85.5	Rural	2	17,975	0	0	3	27,401	5	45,376	0
86	Commercial Total	10	31,715	25	56,075	36	484,451	46	572,241	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	24,387.30	5.80%	14,632,382	6.05%	600.00
88. 1G	40.82	0.01%	24,492	0.01%	600.00
89. 2G1	23,174.65	5.51%	13,904,794	5.75%	600.00
90. 2G	21,258.07	5.06%	12,754,844	5.28%	600.00
91. 3G1	13,501.49	3.21%	7,695,877	3.18%	570.00
92. 3G	327,186.68	77.82%	186,496,537	77.16%	570.00
93. 4G1	4,661.87	1.11%	2,657,272	1.10%	570.00
94. 4G	6,209.63	1.48%	3,539,496	1.46%	570.00
95. Total	420,420.51	100.00%	241,705,694	100.00%	574.91
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	420,420.51	100.00%	241,705,694	100.00%	574.91
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	420,420.51	100.00%	241,705,694	100.00%	574.91

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

05 Blaine

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,855,617	5,885,197	1,029,580	21.20%	20,322	20.79%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	8,601,880	8,768,576	166,696	1.94%	151,338	0.18%
04. Total Residential (sum lines 1-3)	13,457,497	14,653,773	1,196,276	8.89%	171,660	7.61%
05. Commercial	571,701	572,241	540	0.09%	0	0.09%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	571,701	572,241	540	0.09%	0	0.09%
08. Ag-Farmsite Land, Outbuildings	9,918,687	9,749,462	-169,225	-1.71%	0	-1.71%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	9,918,687	9,749,462	-169,225	-1.71%	0	-1.71%
12. Irrigated	25,496,142	25,886,574	390,432	1.53%		
13. Dryland	241,006	190,853	-50,153	-20.81%		
14. Grassland	241,321,328	241,705,694	384,366	0.16%		
15. Wasteland	102,214	103,035	821	0.80%		
16. Other Agland	141,567	185,741	44,174	31.20%		
17. Total Agricultural Land	267,302,257	268,071,897	769,640	0.29%		
18. Total Value of all Real Property (Locally Assessed)	291,250,142	293,047,373	1,797,231	0.62%	171,660	0.56%

2020 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:
	\$35,300
7.	Adopted budget, or granted budget if different from above:
	\$35,300
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:
	\$14,500.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$300.00
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$12,662.27

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.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
9.	When was the aerial imagery last updated?
	2018
10.	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.
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.

2020 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%;"><u>Valuation Group</u></th> <th><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 two approaches.								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?								
	Depreciation tables are established using local market information.								
5.	Are individual depreciation tables developed for each valuation group?								
	Yes, individual depreciation tables are developed and applied based on market information.								
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 home site and farm site are valued at \$1500.								
8.	Are there form 191 applications on file?								
	No								
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?								
	There are no vacant lots being held for sale or resale in the county.								

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2019	2019	2019	2019
2	2019	2019	2019	2019
AG	2015	2013	2009	2015

2020 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.				
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?				
	Depreciation tables are established using market data from within the county and surrounding areas.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	Only one valuation group is used to value commercial property.				
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

2020 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:							
	Tax Valuation, Inc. and the county assessor.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.	2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.	2015						
3.	Describe the process used to determine and monitor market areas.							
	One only market area is utilized in the county due to the homogenous nature of the land countywide.							
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 \$1500 value.							
6.	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.							
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 parcels have a special valuation application 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

2019 Plan of Assessment for BLAINE COUNTY
Years: 2020, 2021, 2022
Dated: July 15, 2019

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 2019 County Abstract, Blaine County consists of the following real property types;

<u>Type</u>	<u>Parcel</u>	<u>% Total Parcels</u>	<u>% Taxable Value Base</u>
Residential	211	13.23	.03
Commercial	46	2.88	.01
Agricultural	1338	83.89	.97

Other pertinent facts: There are 440,491.91 taxable acres in Blaine County and 10,692.50 exempt acres. Classified as follows: 95.69 % grassland, 2.74 % irrigated, .93% waste, and .65 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2019 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 \$35,300. 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 2019, 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 Thomson Reuters (Terra Scan) and GISWorkshop 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 contracted with TVI to 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. Current depreciation schedules will be used for all residential improvements for the 2019 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	80.78	56.40	128.09
Commercial	49.28	.00	100.00
Agricultural	69.71	13.84	103.58

For more information regarding statistical measures, see 2019 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2020

Residential

A village reappraisal will be conducted pursuant to the 6-year inspection requirement. TVI is contracted to complete it. The data will be entered onto the appraisal records by the assessor. Marshall-Swift 06/19 replacement cost new, less current depreciation will be applied and maintained on the records. Rural residential pick-up work will be completed and data entered on the appraisal record.

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 is maintained on the records.

Agricultural

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

Assessment Action Planned for the Assessment Year 2021

Residential

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

Commercial

A reappraisal will be conducted pursuant to the 6-year inspection requirement. Marshall-Swift 06/19 replacement cost new and current depreciation tables will be applied to all 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

Assessment Action Planned for the Assessment Year 2022

Residential

A rural residential appraisal will be conducted pursuant to the 6-year inspection requirement. Marshal-Swift 06/19 replacement cost new and current depreciation tables will be applied to all 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.

*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, 2019

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.