

NEBRASKA

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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BLAINE COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 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 Warren, 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.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 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. The Division considers this chart and the analyses of factors impacting the COD 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 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 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 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.

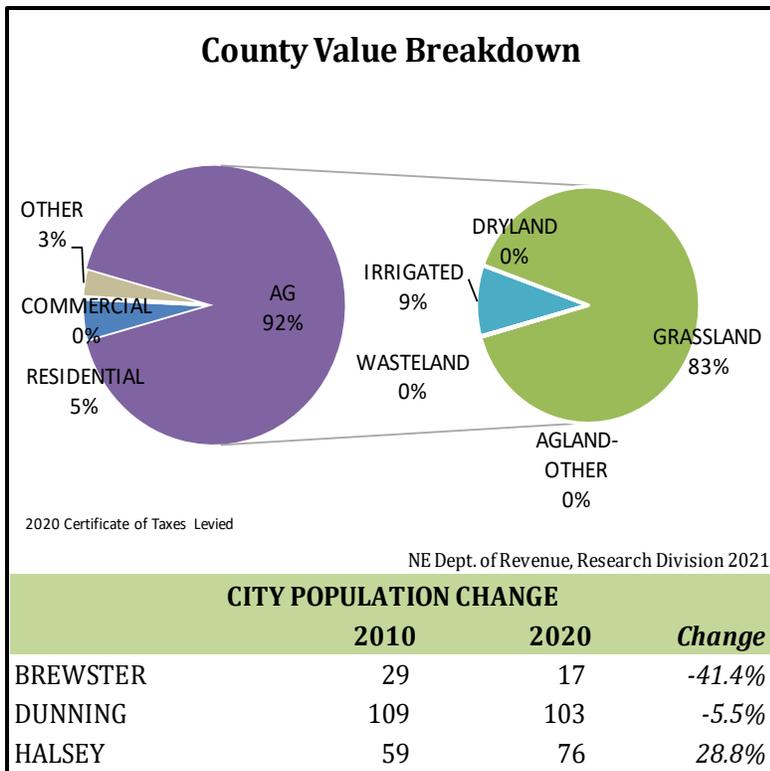
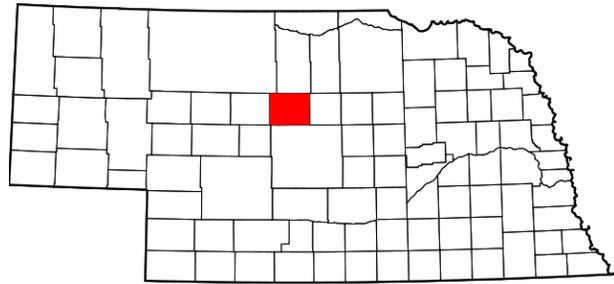
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with 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 465 residents, per the Census Bureau Quick Facts for 2019, reflecting a 3% population decrease over the 2010 U.S. Census. Reports indicate that 67% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$48,084 (2020 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 12 employer establishments with total employment of 27 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).

2021 Residential Correlation for Blaine County

Assessment Action

Pick-up work was completed by Central Plains Inc.

Assessment Practice Review

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

To determine if all arm's-length sales are made available for measurement the county's sales qualification and verification process was evaluated. The usability rate for Blaine County was higher than the statewide average for the residential class of property. The Blaine County Assessor was found to have acceptable practices in making sales available to be used for measurement purposes.

The review of the costing and depreciation tables for Value Groups 1 and 2 were current in the six-inspection and review cycles. The last inspection cycle for Value Groups 1 and 2 were in 2019.

The Blaine County Assessor uses two valuation groups in the county for the residential class. Valuation Group 1 is for Dunning which is the location of the consolidated high school in the county. Valuation Group 2 is comprised of Brewster, Halsey, Purdum and the rural area.

The Blaine County Assessor has not provided the division a written valuation methodology. The assessor reports that she has been writing a valuation methodology and plans on - submitting the valuation methodology when complete.

Description of Analysis

Blaine County recognizes two valuation groups for the residential class of property.

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

The combined median value of 93% is within the acceptable range. However, the low number of sales renders reliance upon the statistics unreliable. With so few sales, the county assessor relies upon the six year reappraisal process done by Central Plains Inc. to ensure that properties are equally assessed throughout the residential properties in Blaine County.

2021 Residential Correlation for Blaine County

Equalization and Quality of Assessment

The review of the assessment practices in the county determined that residential property is valued uniformly and is appears to be 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.

2021 Commercial Correlation for Blaine County

Assessment Actions

The county assessor conducted a reappraisal using the services of Central Plains Valuation (CPV) using current data collection and June 2019 costing and depreciation tables developed by CPV. Current photos were added to all parcels. The appraisal service also reviewed and collected data on all exempt properties, and cell towers in the county.

Assessment Practice Review

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

The commercial review focused on the application of the three approaches to value. Blaine County has a small number of parcels throughout the county, generally the only viable approach to value is the cost approach. Income data is rarely available and with only two qualified sales during the study period the sales comparison approach is less than reliable.

The costing and depreciation tables are 2019. The lot study is from 2014. The six-year review and inspection - cycle was completed in the county, and valuation growth shows patterns expected of a county this size. While the usability rate of the commercial class is above the range compared to the statewide average, the value of the comparison is of minimal value due to the low number of sales. The county has not submitted a written valuation methodology to the department but reports that one is being developed and the county assessor plans to submit it when it is completed.

Description of Analysis

Two qualified sales comprise the sales in the study period with a median value that is significantly high. With only two low dollar sales, there is insufficient statistical relevance to make a judgment on the reliability of the sales. The limited number of commercial properties in Blaine County merits only one valuation group. A review of the 2021 County Abstract of Assessment for Real Property, Form 45, compared with the 2020 Certificate of Taxes Levied Report (CTL) shows an insignificant change in value which is consistent with the markets of similar economic conditions. An analysis of the assessment practices of the county assessor is the only method of determining a level of value.

Equalization and Quality of Assessment

The review of assessment practices in Blaine County determined that commercial property assessment complies with generally accepted mass appraisal techniques and is uniformly assessed.

2021 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.

2021 Agricultural Correlation for Blaine County

Assessment Actions

The Blaine County assessor entered on the appraisal record any pick-up work completed. A \$20 or 3% increase for grassland and dryland was applied.

Assessment Practice Review

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

An analysis was performed on the land use and market areas in the county. Valentine Sand is the primary soil in Blaine County resulting in the county mainly being comprised of grassland. Only one market area is necessary to value the agricultural land. An examination of the primary use of the land and the agricultural market shows that property values are equitably determined. Land use appears to be accurate throughout the county.

A review of the sales verification and qualification process shows eight qualified sales during the study period. The usability rate of the agricultural class is below the statewide average. A review of the non-qualified roster found there was sufficient documentation of the non-qualified sales and justification of excluded sales. The Blaine County Assessor was found to have acceptable sales qualification and verification practices.

Farm home sites are valued the same as rural residential home sites. The county assessor has not identified any agricultural intensive use in the county, no special valuation influences have been identified and special value applications have not been received.

Description of Analysis

The three-year study period yielded 12 qualified agricultural sales. The overall median for the sales was 65%. At nine sales with a median of 67%, grass composed the largest component of sales. The low number of sales is too small to be conclusively relied upon. Grassland value in Blaine County was increased 3% to equalize with adjoining counties. At this time Blaine County weighted grassland average at \$595 is higher than all but three of the eight bordering counties market areas.

Equalization and Quality of Assessment

A review of the assessment practices and the agricultural economy in the Sandhills area indicate that Blaine County land values are assessed uniformly using generally accepted mass appraisal techniques. Outbuilding in the agricultural market of Blaine County appear equalized with rural residential improvements. The assessment practices of the Blaine County Assessor comply with generally accepted mass appraisal techniques.

2021 Agricultural Correlation for Blaine County

Level of Value

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

2021 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	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, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	5	Median	92.63
Total Sales Price	\$246,900	Mean	92.26
Total Adj. Sales Price	\$246,900	Wgt. Mean	82.90
Total Assessed Value	\$204,681	Average Assessed Value of the Base	\$28,334
Avg. Adj. Sales Price	\$49,380	Avg. Assessed Value	\$40,936

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	53.91 to 130.61
% of Value of the Class of all Real Property Value in the County	1.98
% of Records Sold in the Study Period	2.37
% of Value Sold in the Study Period	3.42

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	5	100	113.37
2019	8	100	80.78
2018	8	100	67.38
2017	5	100	66.82

2021 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	2	Median	149.40
Total Sales Price	\$5,500	Mean	149.40
Total Adj. Sales Price	\$5,500	Wgt. Mean	116.76
Total Assessed Value	\$6,422	Average Assessed Value of the Base	\$11,370
Avg. Adj. Sales Price	\$2,750	Avg. Assessed Value	\$3,211

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-762.89 to 1061.69
% of Value of the Class of all Real Property Value in the County	0.19
% of Records Sold in the Study Period	4.00
% of Value Sold in the Study Period	1.13

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	2	100	305.73
2019	1	100	49.28
2018	2	100	49.28
2017	2	100	70.50

05 Blaine
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 5
Total Sales Price : 246,900
Total Adj. Sales Price : 246,900
Total Assessed Value : 204,681
Avg. Adj. Sales Price : 49,380
Avg. Assessed Value : 40,936

MEDIAN : 93
WGT. MEAN : 83
MEAN : 92
COD : 25.37
PRD : 111.29

COV : 33.48
STD : 30.89
Avg. Abs. Dev : 23.50
MAX Sales Ratio : 126.08
MIN Sales Ratio : 50.07

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 53.91 to 130.61

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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-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												
01-OCT-19 To 31-DEC-19	1	117.01	117.01	117.01	00.00	100.00	117.01	117.01	N/A	65,000	76,056	
01-JAN-20 To 31-MAR-20	1	50.07	50.07	50.07	00.00	100.00	50.07	50.07	N/A	75,000	37,552	
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20	1	92.63	92.63	92.63	00.00	100.00	92.63	92.63	N/A	25,000	23,158	
<u>Study Yrs</u>												
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	
01-OCT-19 To 30-SEP-20	3	92.63	86.57	82.89	24.09	104.44	50.07	117.01	N/A	55,000	45,589	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	3	117.01	106.20	98.01	14.40	108.36	75.52	126.08	N/A	48,967	47,990	
<u>ALL</u>	5	92.63	92.26	82.90	25.37	111.29	50.07	126.08	N/A	49,380	40,936	

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	3	92.63	98.08	85.19	18.19	115.13	75.52	126.08	N/A	35,633	30,358
2	2	83.54	83.54	81.15	40.06	102.95	50.07	117.01	N/A	70,000	56,804
<u>ALL</u>	5	92.63	92.26	82.90	25.37	111.29	50.07	126.08	N/A	49,380	40,936

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	92.63	92.26	82.90	25.37	111.29	50.07	126.08	N/A	49,380	40,936
06											
07											
<u>ALL</u>	5	92.63	92.26	82.90	25.37	111.29	50.07	126.08	N/A	49,380	40,936

05 Blaine
RESIDENTIAL

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95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 53.91 to 130.61

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	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	109.36	109.36	103.48	15.30	105.68	92.63	126.08	N/A	18,500	19,144
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	5	92.63	92.26	82.90	25.37	111.29	50.07	126.08	N/A	49,380	40,936
Greater Than 14,999	4	84.08	83.81	80.69	24.99	103.87	50.07	117.01	N/A	58,725	47,388
Greater Than 29,999	3	75.52	80.87	79.27	29.54	102.02	50.07	117.01	N/A	69,967	55,464
<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	92.63	92.63	92.63	00.00	100.00	92.63	92.63	N/A	25,000	23,158
30,000 TO 59,999											
60,000 TO 99,999	3	75.52	80.87	79.27	29.54	102.02	50.07	117.01	N/A	69,967	55,464
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	92.63	92.26	82.90	25.37	111.29	50.07	126.08	N/A	49,380	40,936

05 Blaine
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 2
Total Sales Price : 5,500
Total Adj. Sales Price : 5,500
Total Assessed Value : 6,422
Avg. Adj. Sales Price : 2,750
Avg. Assessed Value : 3,211

MEDIAN : 149
WGT. MEAN : 117
MEAN : 149
COD : 48.06
PRD : 127.95

COV : 67.97
STD : 101.54
Avg. Abs. Dev : 71.80
MAX Sales Ratio : 221.20
MIN Sales Ratio : 77.60

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -762.89 to 1,061.69

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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											
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	77.60	77.60	77.60	00.00	100.00	77.60	77.60	N/A	4,000	3,104
01-APR-19 To 30-JUN-19	1	221.20	221.20	221.20	00.00	100.00	221.20	221.20	N/A	1,500	3,318
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18											
01-OCT-18 To 30-SEP-19	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211
01-OCT-19 To 30-SEP-20											
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18											
01-JAN-19 To 31-DEC-19	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211
<u>ALL</u>	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211

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	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211
<u>ALL</u>	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211
04											
<u>ALL</u>	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211

05 Blaine
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 2
Total Sales Price : 5,500
Total Adj. Sales Price : 5,500
Total Assessed Value : 6,422
Avg. Adj. Sales Price : 2,750
Avg. Assessed Value : 3,211

MEDIAN : 149
WGT. MEAN : 117
MEAN : 149
COD : 48.06
PRD : 127.95

COV : 67.97
STD : 101.54
Avg. Abs. Dev : 71.80
MAX Sales Ratio : 221.20
MIN Sales Ratio : 77.60

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -762.89 to 1,061.69

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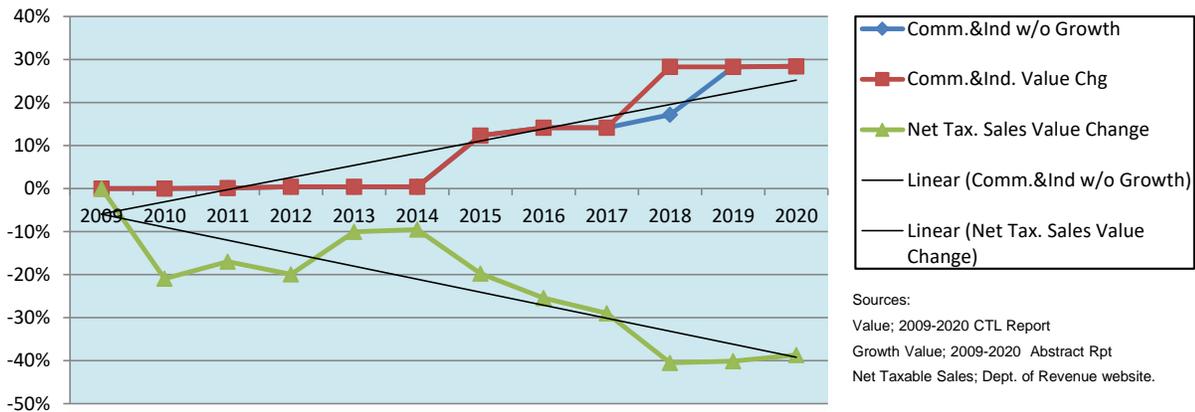
SALE PRICE *

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	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211
Less Than 15,000	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211
Less Than 30,000	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211
Ranges Excl. Low \$											
Greater Than 4,999											
Greater Than 14,999											
Greater Than 29,999											
Incremental Ranges											
0 TO 4,999	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211
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	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211

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	221.20	221.20	221.20	00.00	100.00	221.20	221.20	N/A	1,500	3,318
528	1	77.60	77.60	77.60	00.00	100.00	77.60	77.60	N/A	4,000	3,104
ALL	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211

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%
2020	\$ 572,241	\$ -	0.00%	\$ 572,241	0.09%	\$ 490,847	2.40%
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%
2020	28.42%	28.42%	-38.69%

County Number	5
County Name	Blaine

05 Blaine
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 12
Total Sales Price : 17,218,125
Total Adj. Sales Price : 17,218,125
Total Assessed Value : 10,929,665
Avg. Adj. Sales Price : 1,434,844
Avg. Assessed Value : 910,805

MEDIAN : 65
WGT. MEAN : 63
MEAN : 66
COD : 18.29
PRD : 103.78

COV : 25.05
STD : 16.50
Avg. Abs. Dev : 11.93
MAX Sales Ratio : 92.35
MIN Sales Ratio : 29.73

95% Median C.I. : 57.66 to 75.65
95% Wgt. Mean C.I. : 56.51 to 70.44
95% Mean C.I. : 55.40 to 76.36

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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											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	4	65.70	64.83	59.41	15.01	109.12	52.27	75.65	N/A	1,479,681	879,083
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	2	77.42	77.42	68.51	19.30	113.01	62.48	92.35	N/A	495,000	339,127
01-APR-19 To 30-JUN-19	1	58.53	58.53	58.53	00.00	100.00	58.53	58.53	N/A	2,600,000	1,521,720
01-JUL-19 To 30-SEP-19	1	67.42	67.42	67.42	00.00	100.00	67.42	67.42	N/A	1,030,500	694,783
01-OCT-19 To 31-DEC-19	1	63.06	63.06	63.06	00.00	100.00	63.06	63.06	N/A	375,000	236,459
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	2	78.86	78.86	72.30	11.54	109.07	69.76	87.95	N/A	2,828,251	2,044,811
01-JUL-20 To 30-SEP-20	1	29.73	29.73	29.73	00.00	100.00	29.73	29.73	N/A	647,400	192,498
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	4	65.70	64.83	59.41	15.01	109.12	52.27	75.65	N/A	1,479,681	879,083
01-OCT-18 To 30-SEP-19	4	64.95	70.20	62.65	14.92	112.05	58.53	92.35	N/A	1,155,125	723,689
01-OCT-19 To 30-SEP-20	4	66.41	62.63	67.65	24.44	92.58	29.73	87.95	N/A	1,669,726	1,129,645
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	4	65.70	64.83	59.41	15.01	109.12	52.27	75.65	N/A	1,479,681	879,083
01-JAN-19 To 31-DEC-19	5	63.06	68.77	62.68	12.29	109.72	58.53	92.35	N/A	999,100	626,243
<u>ALL</u>	12	65.24	65.88	63.48	18.29	103.78	29.73	92.35	57.66 to 75.65	1,434,844	910,805

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	12	65.24	65.88	63.48	18.29	103.78	29.73	92.35	57.66 to 75.65	1,434,844	910,805
<u>ALL</u>	12	65.24	65.88	63.48	18.29	103.78	29.73	92.35	57.66 to 75.65	1,434,844	910,805

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	7	67.42	70.95	66.51	17.52	106.68	52.27	92.35	52.27 to 92.35	853,929	567,954
1	7	67.42	70.95	66.51	17.52	106.68	52.27	92.35	52.27 to 92.35	853,929	567,954
<u>ALL</u>	12	65.24	65.88	63.48	18.29	103.78	29.73	92.35	57.66 to 75.65	1,434,844	910,805

05 Blaine
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 12
 Total Sales Price : 17,218,125
 Total Adj. Sales Price : 17,218,125
 Total Assessed Value : 10,929,665
 Avg. Adj. Sales Price : 1,434,844
 Avg. Assessed Value : 910,805

MEDIAN : 65
 WGT. MEAN : 63
 MEAN : 66
 COD : 18.29
 PRD : 103.78

COV : 25.05
 STD : 16.50
 Avg. Abs. Dev : 11.93
 MAX Sales Ratio : 92.35
 MIN Sales Ratio : 29.73

95% Median C.I. : 57.66 to 75.65
 95% Wgt. Mean C.I. : 56.51 to 70.44
 95% Mean C.I. : 55.40 to 76.36

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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	9	67.42	66.24	65.81	20.22	100.65	29.73	92.35	52.27 to 87.95	1,276,822	840,335
1	9	67.42	66.24	65.81	20.22	100.65	29.73	92.35	52.27 to 87.95	1,276,822	840,335
____ALL____	12	65.24	65.88	63.48	18.29	103.78	29.73	92.35	57.66 to 75.65	1,434,844	910,805

05 Blaine 2021 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
Cherry	1	0	2100	n/a	2093	2100	2100	2095	2100	2081
Brown	1	3600	3600	3400	3400	2355	3140	3140	3030	3316
Rock	2	n/a	2700	2600	2600	2500	2400	2350	2200	2368
Loup	1	3045	3045	3045	3045	2685	2685	2685	1790	2816
Custer	3	3850	3697	3692	3445	3221	3212	2445	2446	3172
Custer	2	2100	2100	2100	2100	2100	2100	2100	2100	2100
Logan	1	3675	3675	3500	3500	2955	2955	2600	2600	3181
Thomas	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100

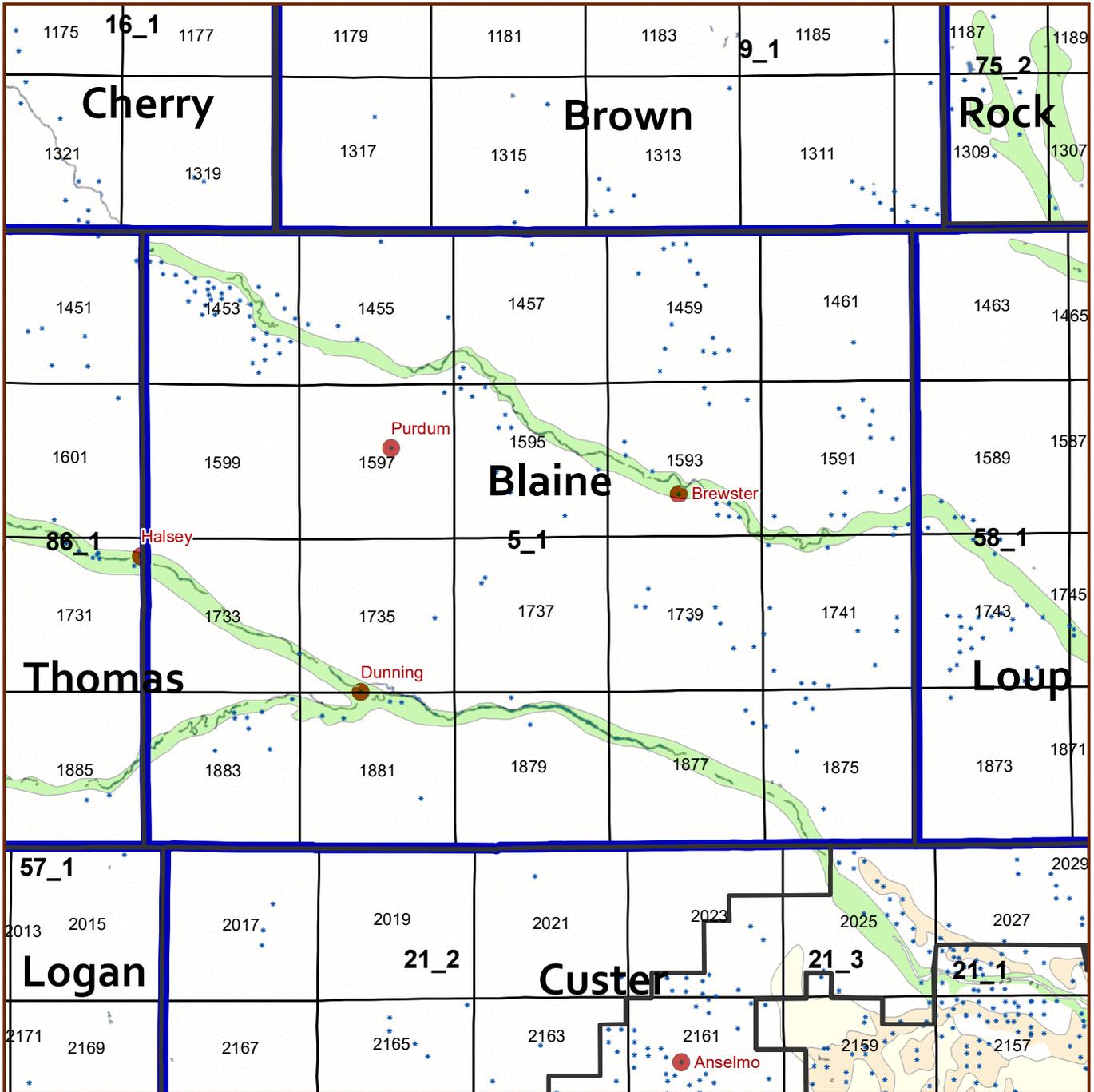
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	n/a	590	590
Cherry	1	n/a	725	725	725	725	725	725	725	725
Brown	1	n/a	1090	1090	1090	995	810	810	810	1003
Rock	2	n/a	n/a	1070	1070	960	n/a	n/a	800	902
Loup	1	n/a	830	830	830	775	700	700	700	769
Custer	3	n/a	1375	1375	1375	1375	1375	1375	1375	1375
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

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	1	620	620	620	620	590	590	590	590	595
Cherry	1	549	550	550	549	550	425	425	425	440
Brown	1	810	810	750	750	500	500	500	500	561
Rock	2	890	944	830	851	685	635	635	404	707
Loup	1	630	n/a	630	630	630	630	630	630	630
Custer	3	849	961	800	752	796	632	n/a	2730	757
Custer	2	531	530	531	530	539	531	n/a	n/a	531
Logan	1	578	575	575	575	575	575	575	n/a	575
Thomas	1	510	510	510	510	510	510	510	510	510

County	Mkt Area	CRP	TIMBER	WASTE
Blaine	1	n/a	n/a	25
Cherry	1	725	n/a	73
Brown	1	712	565	442
Rock	2	739	350	100
Loup	1	787	n/a	100
Custer	3	n/a	n/a	50
Custer	2	n/a	n/a	26
Logan	1	n/a	n/a	15
Thomas	1	n/a	n/a	150

Source: 2021 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

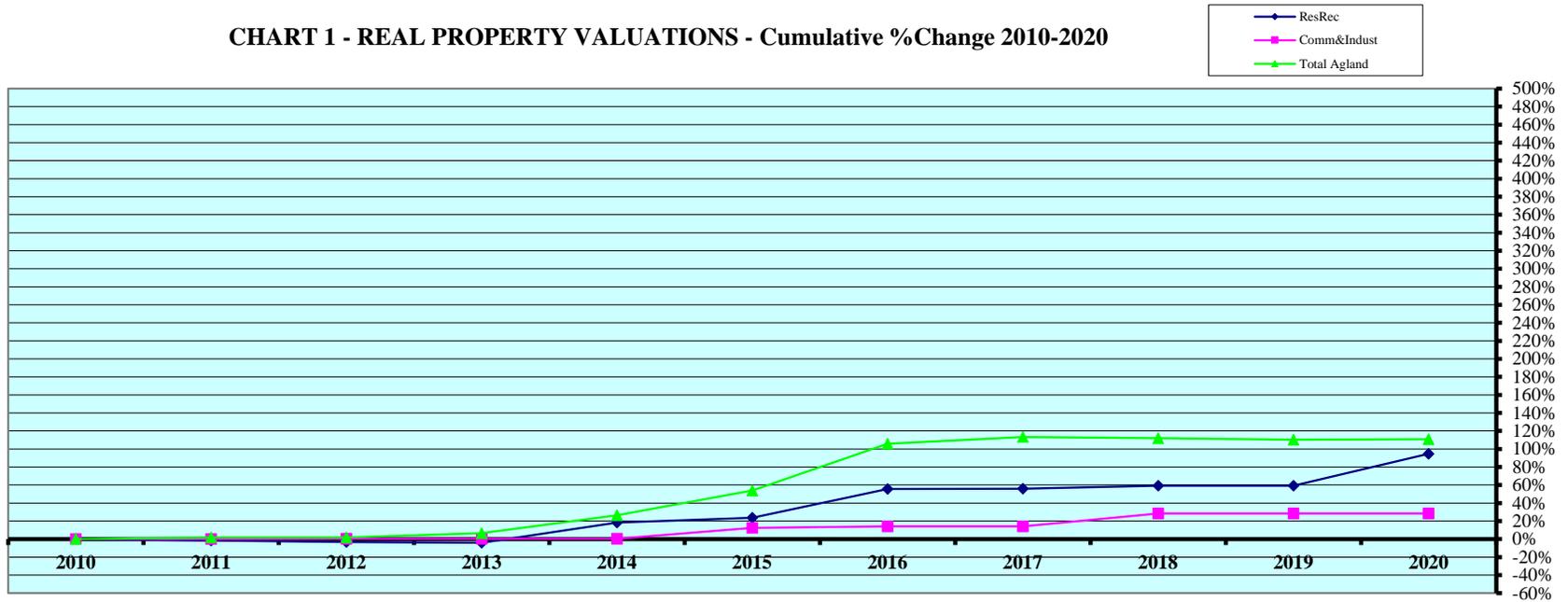
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- 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 2010-2020



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
2010	3,049,278	--	--	--	445,607	--	--	--	127,132,757	--	--	--
2011	2,998,563	-50,715	-1.66%	-1.66%	446,043	436	0.10%	0.10%	129,417,752	2,284,995	1.80%	1.80%
2012	2,952,056	-46,507	-1.55%	-3.19%	447,355	1,312	0.29%	0.39%	129,408,550	-9,202	-0.01%	1.79%
2013	2,923,964	-28,092	-0.95%	-4.11%	447,355	0	0.00%	0.39%	135,602,694	6,194,144	4.79%	6.66%
2014	3,612,012	688,048	23.53%	18.45%	447,355	0	0.00%	0.39%	160,601,205	24,998,511	18.44%	26.33%
2015	3,767,299	155,287	4.30%	23.55%	500,389	53,034	11.86%	12.29%	195,645,356	35,044,151	21.82%	53.89%
2016	4,742,973	975,674	25.90%	55.54%	508,552	8,163	1.63%	14.13%	261,799,713	66,154,357	33.81%	105.93%
2017	4,751,079	8,106	0.17%	55.81%	508,552	0	0.00%	14.13%	271,127,944	9,328,231	3.56%	113.26%
2018	4,858,067	106,988	2.25%	59.32%	571,701	63,149	12.42%	28.30%	269,430,660	-1,697,284	-0.63%	111.93%
2019	4,855,617	-2,450	-0.05%	59.24%	571,701	0	0.00%	28.30%	267,302,257	-2,128,403	-0.79%	110.25%
2020	5,936,906	1,081,289	22.27%	94.70%	572,241	540	0.09%	28.42%	268,220,474	918,217	0.34%	110.98%

Rate Annual %chg: Residential & Recreational **6.89%**

Commercial & Industrial **2.53%**

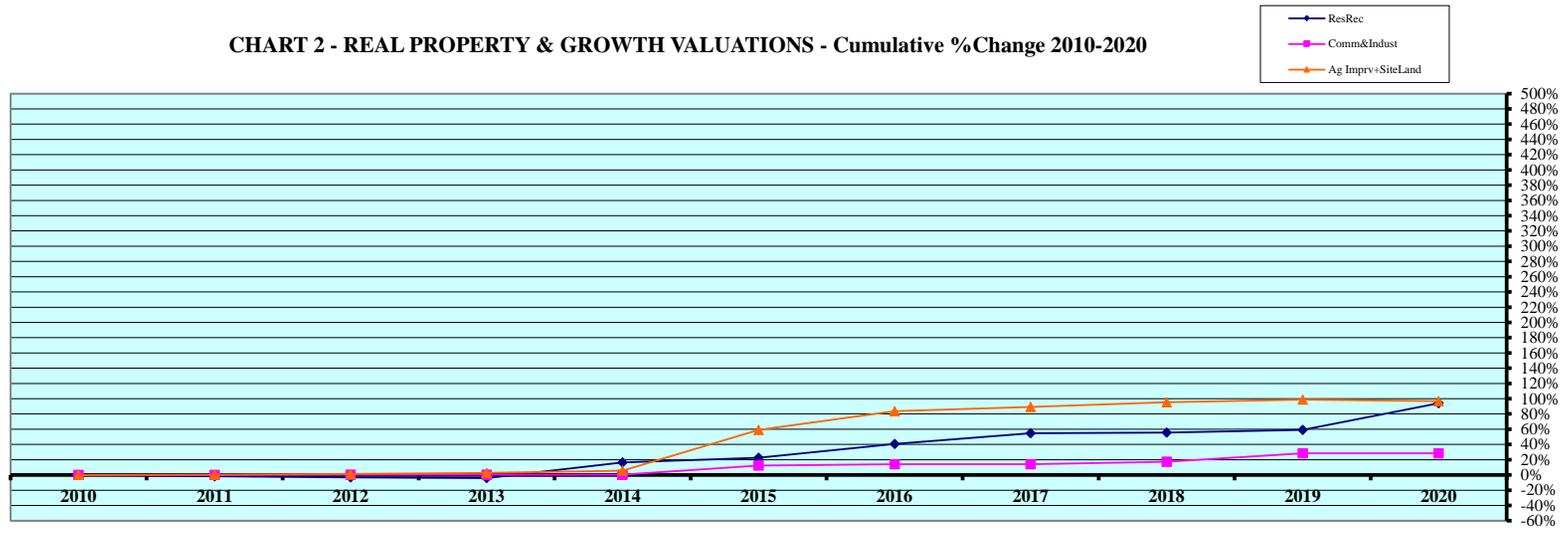
Agricultural Land **7.75%**

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 2010-2020



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	
2010	3,049,278	49,255	1.62%	3,000,023	--	--	445,607	0	0.00%	445,607	--	--	
2011	2,998,563	0	0.00%	2,998,563	-1.66%	-1.66%	446,043	0	0.00%	446,043	0.10%	0.10%	
2012	2,952,056	2,268	0.08%	2,949,788	-1.63%	-3.26%	447,355	0	0.00%	447,355	0.29%	0.39%	
2013	2,923,964	0	0.00%	2,923,964	-0.95%	-4.11%	447,355	0	0.00%	447,355	0.00%	0.39%	
2014	3,612,012	64,000	1.77%	3,548,012	21.34%	16.36%	447,355	0	0.00%	447,355	0.00%	0.39%	
2015	3,767,299	28,800	0.76%	3,738,499	3.50%	22.60%	500,389	0	0.00%	500,389	11.86%	12.29%	
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	40.82%	508,552	0	0.00%	508,552	1.63%	14.13%	
2017	4,751,079	33,134	0.70%	4,717,945	-0.53%	54.72%	508,552	0	0.00%	508,552	0.00%	14.13%	
2018	4,858,067	109,928	2.26%	4,748,139	-0.06%	55.71%	571,701	49,600	8.68%	522,101	2.66%	17.17%	
2019	4,855,617	0	0.00%	4,855,617	-0.05%	59.24%	571,701	0	0.00%	571,701	0.00%	28.30%	
2020	5,936,906	20,322	0.34%	5,916,584	21.85%	94.03%	572,241	0	0.00%	572,241	0.09%	28.42%	
Rate Ann%chg	6.89%			Resid & Recreat w/o growth			2.53%			C & I w/o growth			1.66%

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		
2010	4,816,263	4,460,496	9,276,759	39,246	0.42%	9,237,513	--
2011	4,848,982	4,465,013	9,313,995	0	0.00%	9,313,995	0.40%
2012	5,006,178	4,562,601	9,568,779	189,008	1.98%	9,379,771	1.11%
2013	4,970,026	4,597,221	9,567,247	38,400	0.40%	9,528,847	2.72%
2014	5,540,912	9,460,941	15,001,853	5,200,098	34.66%	9,801,755	5.66%
2015	5,430,008	9,660,552	15,090,560	321,746	2.13%	14,768,814	59.20%
2016	7,968,220	9,652,712	17,620,932	595,349	3.38%	17,025,583	83.53%
2017	8,539,515	9,670,926	18,210,441	646,987	3.55%	17,563,454	89.33%
2018	8,623,409	9,679,767	18,303,176	173,652	0.95%	18,129,524	95.43%
2019	8,601,880	9,918,687	18,520,567	81,900	0.44%	18,438,667	98.76%
2020	8,718,072	9,700,402	18,418,474	151,338	0.82%	18,267,136	96.91%
Rate Ann%chg	6.11%	8.08%	7.10%	Ag Imprv+Site w/o growth		1.30%	

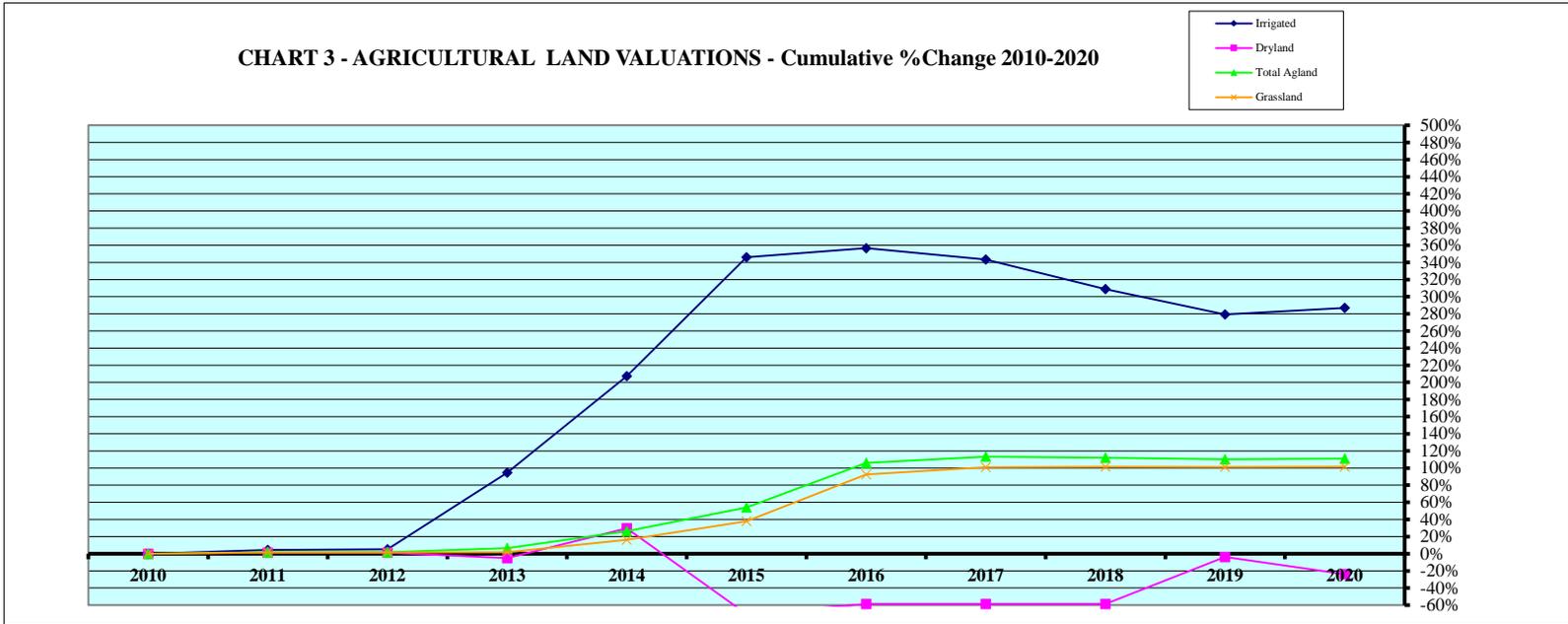
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2010 - 2020 CTL
Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 5
County BLAINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	6,723,098	--	--	--	250,104	--	--	--	119,945,238	--	--	--
2011	7,023,248	300,150	4.46%	4.46%	253,424	3,320	1.33%	1.33%	121,922,154	1,976,916	1.65%	1.65%
2012	7,064,976	41,728	0.59%	5.09%	253,424	0	0.00%	1.33%	121,870,904	-51,250	-0.04%	1.61%
2013	13,080,840	6,015,864	85.15%	94.57%	237,229	-16,195	-6.39%	-5.15%	122,050,895	179,991	0.15%	1.76%
2014	20,657,115	7,576,275	57.92%	207.26%	324,412	87,183	36.75%	29.71%	139,396,898	17,346,003	14.21%	16.22%
2015	29,977,962	9,320,847	45.12%	345.90%	73,995	-250,417	-77.19%	-70.41%	165,364,297	25,967,399	18.63%	37.87%
2016	30,700,551	722,589	2.41%	356.64%	103,450	29,455	39.81%	-58.64%	230,771,555	65,407,258	39.55%	92.40%
2017	29,813,658	-886,893	-2.89%	343.45%	103,450	0	0.00%	-58.64%	240,974,017	10,202,462	4.42%	100.90%
2018	27,478,941	-2,334,717	-7.83%	308.72%	103,450	0	0.00%	-58.64%	241,614,388	640,371	0.27%	101.44%
2019	25,496,142	-1,982,799	-7.22%	279.23%	241,006	137,556	132.97%	-3.64%	241,321,328	-293,060	-0.12%	101.19%
2020	26,005,542	509,400	2.00%	286.81%	190,853	-50,153	-20.81%	-23.69%	241,735,447	414,119	0.17%	101.54%

Rate Ann.%chg: Irrigated **14.49%** Dryland **-2.67%** Grassland **7.26%**

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
2010	119,492	--	--	--	94,825	--	--	--	127,132,757	--	--	--
2011	120,051	559	0.47%	0.47%	98,875	4,050	4.27%	4.27%	129,417,752	2,284,995	1.80%	1.80%
2012	120,111	60	0.05%	0.52%	99,135	260	0.26%	4.55%	129,408,550	-9,202	-0.01%	1.79%
2013	120,274	163	0.14%	0.65%	113,456	14,321	14.45%	19.65%	135,602,694	6,194,144	4.79%	6.66%
2014	120,968	694	0.58%	1.24%	101,812	-11,644	-10.26%	7.37%	160,601,205	24,998,511	18.44%	26.33%
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%	53.89%
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%	105.93%
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%	113.26%
2018	111,056	-2,225	-1.96%	-7.06%	122,825	-713	-0.58%	29.53%	269,430,660	-1,697,284	-0.63%	111.93%
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%	110.25%
2020	103,595	1,381	1.35%	-13.30%	185,037	43,470	30.71%	95.14%	268,220,474	918,217	0.34%	110.98%

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

Rate Ann.%chg: Total Agric Land **7.75%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	6,723,098	12,996	517			294,479	1,022	288			81,700,995	133,333	613		
2011	6,659,058	12,881	517	-0.07%	-0.07%	253,424	866	293	1.53%	1.53%	89,688,965	135,300	663	8.18%	9.46%
2012	7,023,248	13,619	516	-0.24%	-0.31%	253,424	866	293	0.00%	1.53%	89,574,800	130,628	686	3.44%	13.24%
2013	13,663,810	13,664	1,000	93.91%	93.31%	205,619	709	290	-0.90%	0.62%	97,239,960	127,646	762	11.09%	25.80%
2014	20,676,953	14,018	1,475	47.50%	185.13%	324,412	811	400	37.93%	38.78%	128,539,130	127,483	1,008	32.36%	66.50%
2015	29,977,962	14,275	2,100	42.37%	305.94%	71,585	139	515	28.75%	78.69%	149,636,865	127,257	1,176	16.62%	94.17%
2016	30,760,086	14,648	2,100	0.00%	305.94%	103,450	144	720	39.81%	149.81%	164,929,515	127,713	1,291	9.83%	113.25%
2017	30,636,018	14,589	2,100	0.00%	305.94%	103,450	144	720	0.00%	149.81%	174,353,050	127,360	1,369	6.01%	126.06%
2018	30,525,159	14,536	2,100	0.00%	305.94%	103,450	144	720	0.00%	149.81%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	25,364,871	12,079	2,100	0.00%	305.94%	241,006	335	720	0.00%	149.81%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	25,886,574	12,327	2,100	0.00%	305.94%	190,853	335	570	-20.81%	97.83%	241,705,694	420,421	575	-55.41%	-6.18%

Rate Annual %chg Average Value/Acre:

15.04%

7.06%

-0.64%

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
2010	119,492	4,816	25			94,825	1,958	48			127,129,908	441,469	288		
2011	119,492	4,816	25	0.00%	0.00%	98,825	2,038	49	0.13%	0.13%	129,207,784	441,555	293	1.61%	1.61%
2012	120,051	4,838	25	0.00%	0.00%	99,355	2,048	49	0.02%	0.14%	129,392,074	441,702	293	0.11%	1.73%
2013	120,111	4,840	25	0.00%	0.01%	99,135	2,044	49	-0.01%	0.14%	136,018,391	441,704	308	5.12%	6.93%
2014	120,274	4,819	25	0.58%	0.59%	99,140	2,039	49	0.25%	0.38%	160,525,569	441,616	363	18.04%	26.23%
2015	119,176	4,775	25	0.00%	0.59%	109,858	2,120	52	6.56%	6.96%	195,667,776	442,001	443	21.79%	53.73%
2016	116,297	4,660	25	0.00%	0.59%	107,566	2,185	49	-4.98%	1.64%	261,849,435	441,666	593	33.92%	105.88%
2017	113,334	4,541	25	0.01%	0.59%	123,518	2,517	49	-0.34%	1.29%	271,803,152	441,595	616	3.82%	113.74%
2018	111,509	4,467	25	0.00%	0.59%	122,526	2,497	49	-0.02%	1.28%	271,630,516	441,377	615	-0.01%	113.71%
2019	102,201	4,090	25	0.12%	0.72%	141,561	2,854	50	1.09%	2.38%	267,513,383	440,492	607	-1.32%	110.89%
2020	103,035	4,120	25	0.07%	0.79%	185,741	2,979	62	25.74%	28.73%	268,071,897	440,181	609	0.28%	111.48%

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BLAINE

Rate Annual %chg Average Value/Acre:

7.78%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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	6,157,212	6,008,602	27,834,553	5,936,906	572,241	0	0	268,220,474	8,718,072	9,700,402	0	333,148,462
cnty sectorvalue % of total value:		1.85%	1.80%	8.35%	1.78%	0.17%			80.51%	2.62%	2.91%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
17	BREWSTER	3,763	32,271	844	676,552	153,480	0	0	0	0	0	0	866,910
3.56%	%sector of county sector	0.06%	0.54%	0.00%	11.40%	26.82%							0.26%
	%sector of municipality	0.43%	3.72%	0.10%	78.04%	17.70%							100.00%
103	DUNNING	9,390	344,666	886,556	2,444,268	135,779	0	0	0	0	0	0	3,820,659
21.55%	%sector of county sector	0.15%	5.74%	3.19%	41.17%	23.73%							1.15%
	%sector of municipality	0.25%	9.02%	23.20%	63.98%	3.55%							100.00%
76	HALSEY	2,298	1,552	39	210,477	8,870	0	0	0	0	0	0	223,236
15.90%	%sector of county sector	0.04%	0.03%	0.00%	3.55%	1.55%							0.07%
	%sector of municipality	1.03%	0.70%	0.02%	94.28%	3.97%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
196	Total Municipalities	15,451	378,489	887,439	3,331,297	298,129	0	0	0	0	0	0	4,910,805
41.00%	%all municip.sectors of cnty	0.25%	6.30%	3.19%	56.11%	52.10%							1.47%

5 BLAINE

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 1,613	Value : 301,822,604	Growth 534,869	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	153,892	0	0	10	77,597	66	231,489	
02. Res Improve Land	107	356,270	1	5,321	33	305,569	141	667,160	
03. Res Improvements	108	3,104,444	1	24,634	36	1,950,837	145	5,079,915	
04. Res Total	164	3,614,606	1	29,955	46	2,334,003	211	5,978,564	96,484
% of Res Total	77.73	60.46	0.47	0.50	21.80	39.04	13.08	1.98	18.04
05. Com UnImp Land	5	8,574	0	0	1	2,255	6	10,829	
06. Com Improve Land	22	40,274	0	0	14	50,051	36	90,325	
07. Com Improvements	25	187,579	0	0	19	279,746	44	467,325	
08. Com Total	30	236,427	0	0	20	332,052	50	568,479	0
% of Com Total	60.00	41.59	0.00	0.00	40.00	58.41	3.10	0.19	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	3,614,606	1	29,955	46	2,334,003	211	5,978,564	96,484
% of Res & Rec Total	77.73	60.46	0.47	0.50	21.80	39.04	13.08	1.98	18.04
Com & Ind Total	30	236,427	0	0	20	332,052	50	568,479	0
% of Com & Ind Total	60.00	41.59	0.00	0.00	40.00	58.41	3.10	0.19	0.00
17. Taxable Total	194	3,851,033	1	29,955	66	2,666,055	261	6,547,043	96,484
% of Taxable Total	74.33	58.82	0.38	0.46	25.29	40.72	16.18	2.17	18.04

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	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	3,881	0	0	1,152	236,252,225	1,153	236,256,106
28. Ag-Improved Land	0	0	0	0	196	41,133,841	196	41,133,841
29. Ag Improvements	0	0	0	0	199	17,885,614	199	17,885,614

30. Ag Total				1,352	295,275,561
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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	15	14.34	21,510	15	14.34	21,510	
32. HomeSite Improv Land	152	180.57	270,855	152	180.57	270,855	
33. HomeSite Improvements	152	161.57	8,788,130	152	161.57	8,788,130	438,385
34. HomeSite Total				167	194.91	9,080,495	
35. FarmSite UnImp Land	25	32.65	48,975	25	32.65	48,975	
36. FarmSite Improv Land	159	416.20	624,300	159	416.20	624,300	
37. FarmSite Improvements	175	0.00	9,097,484	175	0.00	9,097,484	0
38. FarmSite Total				200	448.85	9,770,759	
39. Road & Ditches	0	1,363.63	0	0	1,363.63	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				367	2,007.39	18,851,254	438,385

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	1,207.30	9.75%	2,535,330	9.75%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	1,117.79	9.03%	2,347,359	9.03%	2,100.00
49. 3A1	739.74	5.97%	1,553,454	5.97%	2,100.00
50. 3A	2,045.41	16.52%	4,295,361	16.52%	2,100.00
51. 4A1	3,718.95	30.03%	7,809,795	30.03%	2,100.00
52. 4A	3,554.25	28.70%	7,463,925	28.70%	2,100.00
53. Total	12,383.44	100.00%	26,005,224	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%	1,178	0.60%	620.00
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%	196,371	99.40%	590.00
62. Total	334.73	100.00%	197,549	100.00%	590.17
Grass					
63. 1G1	24,424.77	5.81%	15,142,871	6.06%	619.98
64. 1G	40.31	0.01%	24,992	0.01%	620.00
65. 2G1	23,256.68	5.54%	14,418,693	5.77%	619.98
66. 2G	21,269.89	5.06%	13,185,852	5.28%	619.93
67. 3G1	14,804.73	3.52%	8,733,464	3.49%	589.91
68. 3G	325,509.12	77.47%	192,026,373	76.83%	589.93
69. 4G1	4,624.05	1.10%	2,728,199	1.09%	590.00
70. 4G	6,220.89	1.48%	3,670,341	1.47%	590.00
71. Total	420,150.44	100.00%	249,930,785	100.00%	594.86
Irrigated Total					
	12,383.44	2.81%	26,005,224	9.41%	2,100.00
Dry Total					
	334.73	0.08%	197,549	0.07%	590.17
Grass Total					
	420,150.44	95.49%	249,930,785	90.42%	594.86
72. Waste	4,142.19	0.94%	103,594	0.04%	25.01
73. Other	2,977.21	0.68%	187,155	0.07%	62.86
74. Exempt	10,692.65	2.43%	0	0.00%	0.00
75. Market Area Total	439,988.01	100.00%	276,424,307	100.00%	628.25

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	12,383.44	26,005,224	12,383.44	26,005,224
77. Dry Land	0.00	0	0.00	0	334.73	197,549	334.73	197,549
78. Grass	6.26	3,881	0.00	0	420,144.18	249,926,904	420,150.44	249,930,785
79. Waste	0.00	0	0.00	0	4,142.19	103,594	4,142.19	103,594
80. Other	0.00	0	0.00	0	2,977.21	187,155	2,977.21	187,155
81. Exempt	0.00	0	0.00	0	10,692.65	0	10,692.65	0
82. Total	6.26	3,881	0.00	0	439,981.75	276,420,426	439,988.01	276,424,307

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,383.44	2.81%	26,005,224	9.41%	2,100.00
Dry Land	334.73	0.08%	197,549	0.07%	590.17
Grass	420,150.44	95.49%	249,930,785	90.42%	594.86
Waste	4,142.19	0.94%	103,594	0.04%	25.01
Other	2,977.21	0.68%	187,155	0.07%	62.86
Exempt	10,692.65	2.43%	0	0.00%	0.00
Total	439,988.01	100.00%	276,424,307	100.00%	628.25

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	546,755	48	680,008	0
83.2 Dunning Village	27	67,760	72	228,869	73	2,087,919	100	2,384,548	0
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	42,294	5	281,287	9	339,573	0
83.5 Rural	10	77,597	33	295,437	36	1,907,891	46	2,280,925	96,484
83.6 [none]	0	0	1	15,453	1	67,580	1	83,033	0
84 Residential Total	66	231,489	141	667,160	145	5,079,915	211	5,978,564	96,484

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Brewster Village	1	945	7	16,125	8	92,655	9	109,725	0
85.2	Dunning Village	4	7,629	16	31,788	17	170,335	21	209,752	0
85.3	Halsey Village	1	2,255	0	0	1	8,870	2	11,125	0
85.4	Purdum Vill Unincorp	0	0	7	19,773	9	50,110	9	69,883	0
85.5	Rural	0	0	6	22,639	9	145,355	9	167,994	0
86	Commercial Total	6	10,829	36	90,325	44	467,325	50	568,479	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	24,424.77	5.81%	15,142,871	6.06%	619.98
88. 1G	40.31	0.01%	24,992	0.01%	620.00
89. 2G1	23,256.68	5.54%	14,418,693	5.77%	619.98
90. 2G	21,269.89	5.06%	13,185,852	5.28%	619.93
91. 3G1	14,804.73	3.52%	8,733,464	3.49%	589.91
92. 3G	325,509.12	77.47%	192,026,373	76.83%	589.93
93. 4G1	4,624.05	1.10%	2,728,199	1.09%	590.00
94. 4G	6,220.89	1.48%	3,670,341	1.47%	590.00
95. Total	420,150.44	100.00%	249,930,785	100.00%	594.86
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	420,150.44	100.00%	249,930,785	100.00%	594.86
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	420,150.44	100.00%	249,930,785	100.00%	594.86

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

05 Blaine

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	5,936,906	5,978,564	41,658	0.70%	96,484	-0.92%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	8,718,072	9,080,495	362,423	4.16%	438,385	-0.87%
04. Total Residential (sum lines 1-3)	14,654,978	15,059,059	404,081	2.76%	534,869	-0.89%
05. Commercial	572,241	568,479	-3,762	-0.66%	0	-0.66%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	572,241	568,479	-3,762	-0.66%	0	-0.66%
08. Ag-Farmsite Land, Outbuildings	9,700,402	9,770,759	70,357	0.73%	0	0.73%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	9,700,402	9,770,759	70,357	0.73%	0	0.73%
12. Irrigated	26,005,542	26,005,224	-318	0.00%		
13. Dryland	190,853	197,549	6,696	3.51%		
14. Grassland	241,735,447	249,930,785	8,195,338	3.39%		
15. Wasteland	103,595	103,594	-1	0.00%		
16. Other Agland	185,037	187,155	2,118	1.14%		
17. Total Agricultural Land	268,220,474	276,424,307	8,203,833	3.06%		
18. Total Value of all Real Property (Locally Assessed)	293,148,095	301,822,604	8,674,509	2.96%	534,869	2.78%

2021 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:
	\$31,300
7.	Adopted budget, or granted budget if different from above:
	\$31,300
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:
	\$1,000
12.	Amount of last year's assessor's budget not used:
	\$11,340.68

B. Computer, Automation Information and GIS

1.	Administrative software:
	Aumentum
2.	CAMA software:
	Aumentum
3.	Personal Property software:
	Aumentum
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?
	2020

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 Inc. to do pickup work 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?
	Not at this time.
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.

2021 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:								
	The county assessor and Central Plains 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

2021 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:													
	Central Plains, Inc.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are too few commercial properties in the county to warrant stratifying them into valuation groupings.</td> </tr> </tbody> </table>				<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.						
<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.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>				<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
<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										

2021 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:							
	Central Plains, 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							
7a.	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>							
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

2020 Plan of Assessment for BLAINE COUNTY
Years: 2021, 2022, 2023
Dated: July 15, 2020

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 2020 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	210	13.12	.02
Commercial	46	2.87	.0002
Agricultural	1345	84.01	.98

Other pertinent facts: There are 440,180.66 taxable acres in Blaine County and 10,692.65 exempt acres. Classified as follows: 95.50 % grassland, .08 dryland, 2.80 % irrigated, .94% waste, and .68 % other. Blaine County has no industrial, recreational, or special value property types in the current assessment year.

For more information see 2020 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

County Assessor and Contracted Appraiser/Assistant Appraisers.

The budget for this fiscal year is \$31,300. 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 2020, Blaine County re-signed contract with gWorks 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 Aumentum Technologies/aka Terra Scan) 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 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 Central Plains Valuation 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 and commercial improvements for the 2020 assessment year. The assessor uses all resources available, including a former licensed appraiser, field liaison, and the Nebraska Department of Revenue Property Tax Division.

D. Approaches to Value

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

Cost Approach-Appraisal Service runs ration studies

Income Approach-Appraisal Service runs ration studies

E. Reconciliation of Final Value and documentation

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

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

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

Level of Value, Quality, and Uniformity for assessment year 2020

Statistics

Property Class	Median	COD	PRD
Residential	113	21.70	107.02
Commercial	306	43.75	124.82
Agricultural	65	14.33	104.75

For more information regarding statistical measures, see 2020 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2021.

Residential

New structures or changes to existing structures will be picked-up and data entered onto 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.

Exempt

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.

Rural

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

2022

Residential

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

Commercial

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

Agricultural

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.

2023

Residential

New structures or changes to existing structures will be picked-up and data 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.

*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 Warren

Date: October 31, 2020

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.