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DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BLAINE COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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,

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

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

Analysis of Assessment Practices:

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

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

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

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

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

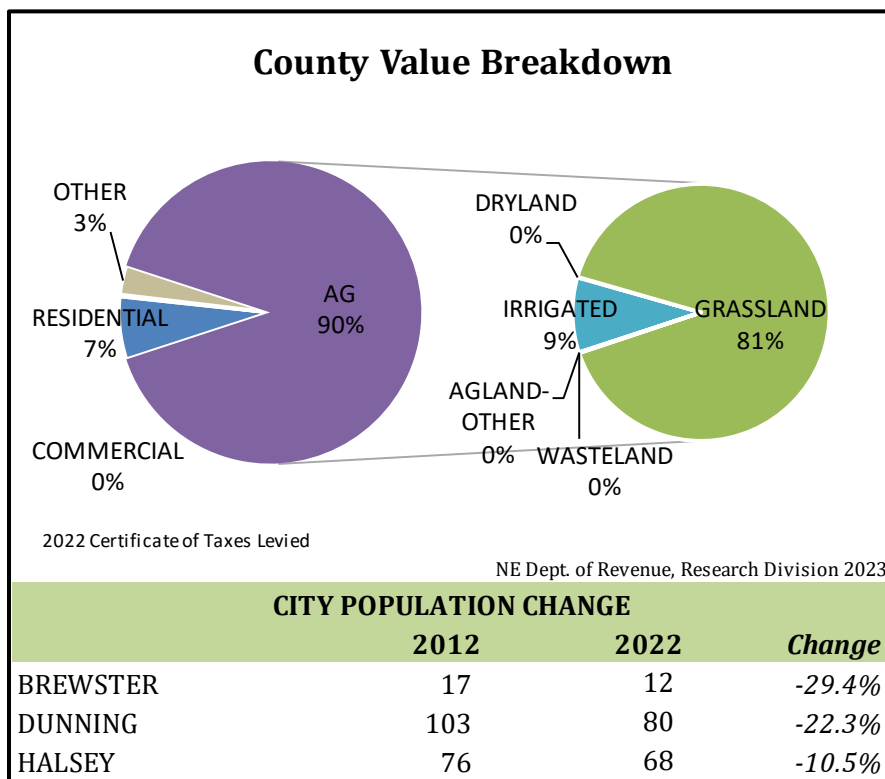
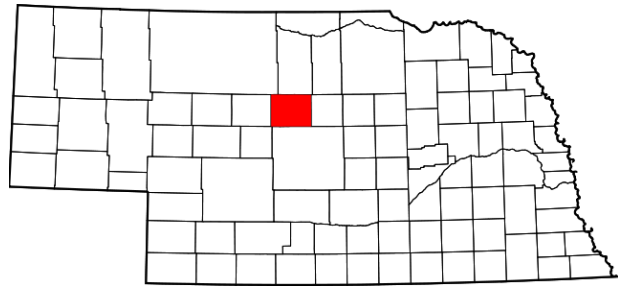
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 711 square miles, Blaine County has 461 residents, per the Census Bureau Quick Facts for 2021, reflecting a 7% population decrease over the 2020 U.S. Census. Reports indicate that 79% of county residents are homeowners and 95% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$69,042 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Blaine County are located in and around Dunning, the largest town in the county. According to the latest U.S. Census Bureau, there are 11 employer establishments that employ 26 people, a 13% decrease from 2019.

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.

2023 Residential Correlation for Blaine County

Assessment Actions

Routine maintenance and pick-up work were completed in Blaine County for the 2023 assessment year.

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.

A review of the sales verification and qualification practices with the county assessor and an analysis of the sales roster demonstrates that all qualified arm's-length transactions are being used for measurement purposes. The usability of sales within the residential class of property for Blaine County is near the statewide average.

Blaine County has two valuations groups for the residential class, the Village of Dunning contains the only high school in the county offering some employment, while the other villages have little sales activity each year. It was determined in a review of the six-year inspection and review cycle that the Blaine County Assessor is current with inspections and all pictures are updated. The costing and depreciation tables were updated to 2019 and 2020 respectively. Lot value study was completed in 2020 for Valuation Groups 1 & 2 and in 2022 for rural residential. The county assessor does not have a current valuation methodology on file.

Description of Analysis

For analysis of the residential class, two valuation groups are used by the Blaine County Assessor.

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

A total of seven qualified sales are included in the two-year study period for Blaine County. All measures of central tendency and the COD and PRD are out of the acceptable ranges. The high COD and the statistical profile of seven sales, demonstrates that the statistics are not useful for determining a level of value.

Blaine County will be doing a full reappraisal for the 2024 assessment year to include new depreciation tables and costing.

2023 Residential Correlation for Blaine County

Comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect the stated assessment actions of the assessor.

Equalization and Quality of Assessment

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

Level of Value

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

2023 Commercial Correlation for Blaine County

Assessment Actions

Pick-up work and routine maintenance were completed as needed.

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 usability for the commercial class is at 100% with the only three sales during the study period all being used for commercial measurement.

The Blaine County Assessor is on schedule with the six-year inspection and review cycle for the commercial class of property with the inspection and review completed in 2020. The depreciation and lot studies were updated at the same time, with costing updated to 2019.

Description of Analysis

The commercial statistics consist of only three commercial sales in the current study period, with the most recent one from 2021. All measures of central tendency are low while the COD and PRD are high. With a small sample, and no viable commercial market in Blaine County, a review of the assessment practices will constitute the primary factor for determining statutory compliance. The 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows no growth or increase in value in commercial which is consistent with the reported assessment actions of the county assessor.

Equalization and Quality of Assessment

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

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.

2023 Agricultural Correlation for Blaine County

Assessment Actions

Agricultural land sales were analyzed, no changes to value were made.

Pick-up work and routine maintenance were completed

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.

A review of the sales verification and qualification was completed for Blaine County agriculture and it was determined that the county is above the statewide average for sales usability. A review of the sales roster shows that all non-qualified sales have adequate documentation.

Only one market area is deemed necessary due to the majority of the county being comprised of grassland with homogenous soils. Intensive use is now identified in the county for hog confinements.

The county assessor is in-compliance with the six-year review and inspection cycle. Land use was last completed in 2021. Agricultural homes and outbuildings were completed in 2022. Blaine County will be doing a complete reappraisal to the agricultural class for 2024.

Description of Analysis

The statistical profile consists of 18 qualified sales during the three-year study period. Two measures of central tendency and the COD are in the acceptable range with the weighted mean being slightly low. Sixteen of the sales are 80% Majority Land Use grassland and show a median of 73%. The Average Acre Value Comparison table demonstrates that all agricultural values in Blaine County are in line with comparable adjoining counties' values.

The 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflects the minimal changes to the agricultural class by the county assessor for this study period.

Equalization and Quality of Assessment

The reviewed assessment practices of the county assessor indicate that Blaine County land values are assessed uniformly using generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Grass						
County	16	73.09	74.39	66.62	23.25	111.66
2	16	73.09	74.39	66.62	23.25	111.66
ALL	18	71.94	73.46	66.93	22.09	109.76

2023 Agricultural Correlation for Blaine County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Blaine County is 72%.

2023 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	72	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, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary

for Blaine County

Residential Real Property - Current

Number of Sales	7	Median	150.51
Total Sales Price	\$288,511	Mean	159.03
Total Adj. Sales Price	\$288,511	Wgt. Mean	84.68
Total Assessed Value	\$244,320	Average Assessed Value of the Base	\$32,670
Avg. Adj. Sales Price	\$41,216	Avg. Assessed Value	\$34,903

Confidence Interval - Current

95% Median C.I	39.71 to 301.27
95% Wgt. Mean C.I	-.05 to 169.42
95% Mean C.I	78.41 to 239.65
% of Value of the Class of all Real Property Value in the County	2.25
% of Records Sold in the Study Period	3.30
% of Value Sold in the Study Period	3.53

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	7	100	117.01
2021	5	100	92.63
2020	5	100	113.37
2019	8	100	80.78

2023 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	3	Median	45.15
Total Sales Price	\$188,543	Mean	86.60
Total Adj. Sales Price	\$188,543	Wgt. Mean	44.01
Total Assessed Value	\$82,970	Average Assessed Value of the Base	\$11,096
Avg. Adj. Sales Price	\$62,848	Avg. Assessed Value	\$27,657

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-101.39 to 274.59
% of Value of the Class of all Real Property Value in the County	0.18
% of Records Sold in the Study Period	5.88
% of Value Sold in the Study Period	14.66

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	5	100	77.60
2021	2	100	149.40
2020	2	100	305.73
2019	1	100	49.28

**05 Blaine
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 7
 Total Sales Price : 288,511
 Total Adj. Sales Price : 288,511
 Total Assessed Value : 244,320
 Avg. Adj. Sales Price : 41,216
 Avg. Assessed Value : 34,903

MEDIAN : 151
 WGT. MEAN : 85
 MEAN : 159
 COD : 43.94
 PRD : 187.80

COV : 54.81
 STD : 87.17
 Avg. Abs. Dev : 66.14
 MAX Sales Ratio : 301.27
 MIN Sales Ratio : 39.71

95% Median C.I. : 39.71 to 301.27
 95% Wgt. Mean C.I. : -.05 to 169.42
 95% Mean C.I. : 78.41 to 239.65

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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-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	1	150.51	150.51	150.51	00.00	100.00	150.51	150.51	N/A	3,500	5,268
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	3	125.72	138.39	138.04	31.98	100.25	84.42	205.04	N/A	32,670	45,099
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	2	170.49	170.49	53.85	76.71	316.60	39.71	301.27	N/A	92,500	49,812
01-JUL-22 To 30-SEP-22	1	206.55	206.55	206.55	00.00	100.00	206.55	206.55	N/A	2,000	4,131
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	4	138.12	141.42	138.47	26.32	102.13	84.42	205.04	N/A	25,378	35,141
01-OCT-21 To 30-SEP-22	3	206.55	182.51	55.48	42.21	328.97	39.71	301.27	N/A	62,333	34,585
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	4	138.12	141.42	138.47	26.32	102.13	84.42	205.04	N/A	25,378	35,141
<u>ALL</u>	7	150.51	159.03	84.68	43.94	187.80	39.71	301.27	39.71 to 301.27	41,216	34,903

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	6	177.78	178.92	154.01	33.02	116.17	84.42	301.27	84.42 to 301.27	18,919	29,137
2	1	39.71	39.71	39.71	00.00	100.00	39.71	39.71	N/A	175,000	69,497
<u>ALL</u>	7	150.51	159.03	84.68	43.94	187.80	39.71	301.27	39.71 to 301.27	41,216	34,903

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	6	165.38	160.45	83.87	46.66	191.31	39.71	301.27	39.71 to 301.27	47,502	39,842
06											
07	1	150.51	150.51	150.51	00.00	100.00	150.51	150.51	N/A	3,500	5,268
<u>ALL</u>	7	150.51	159.03	84.68	43.94	187.80	39.71	301.27	39.71 to 301.27	41,216	34,903

**05 Blaine
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 95% Mean C.I. : 78.41 to 239.65

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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	2	178.53	178.53	170.89	15.69	104.47	150.51	206.55	N/A	2,750	4,700	
Less Than 15,000	3	206.55	219.44	255.01	24.33	86.05	150.51	301.27	N/A	5,167	13,175	
Less Than 30,000	4	178.53	196.01	175.20	32.43	111.88	125.72	301.27	N/A	10,125	17,739	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	5	125.72	151.23	83.01	60.80	182.18	39.71	301.27	N/A	56,602	46,984	
Greater Than 14,999	4	105.07	113.72	75.01	49.17	151.61	39.71	205.04	N/A	68,253	51,199	
Greater Than 29,999	3	84.42	109.72	69.90	65.28	156.97	39.71	205.04	N/A	82,670	57,788	
<u>Incremental Ranges</u>												
0 TO 4,999	2	178.53	178.53	170.89	15.69	104.47	150.51	206.55	N/A	2,750	4,700	
5,000 TO 14,999	1	301.27	301.27	301.27	00.00	100.00	301.27	301.27	N/A	10,000	30,127	
15,000 TO 29,999	1	125.72	125.72	125.72	00.00	100.00	125.72	125.72	N/A	25,000	31,430	
30,000 TO 59,999	2	144.73	144.73	142.26	41.67	101.74	84.42	205.04	N/A	36,506	51,934	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999	1	39.71	39.71	39.71	00.00	100.00	39.71	39.71	N/A	175,000	69,497	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	7	150.51	159.03	84.68	43.94	187.80	39.71	301.27	39.71 to 301.27	41,216	34,903	

05 Blaine
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 3
Total Sales Price : 188,543
Total Adj. Sales Price : 188,543
Total Assessed Value : 82,970
Avg. Adj. Sales Price : 62,848
Avg. Assessed Value : 27,657

MEDIAN : 45
WGT. MEAN : 44
MEAN : 87
COD : 98.36
PRD : 196.77

COV : 87.38
STD : 75.67
Avg. Abs. Dev : 44.41
MAX Sales Ratio : 173.93
MIN Sales Ratio : 40.71

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -101.39 to 274.59

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-19 To 31-DEC-19	1	40.71	40.71	40.71	00.00	100.00	40.71	40.71	N/A	135,543	55,178
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	2	109.54	109.54	52.44	58.78	208.89	45.15	173.93	N/A	26,500	13,896
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
Study Yrs											
01-OCT-19 To 30-SEP-20	1	40.71	40.71	40.71	00.00	100.00	40.71	40.71	N/A	135,543	55,178
01-OCT-20 To 30-SEP-21	2	109.54	109.54	52.44	58.78	208.89	45.15	173.93	N/A	26,500	13,896
01-OCT-21 To 30-SEP-22											
Calendar Yrs											
01-JAN-20 To 31-DEC-20											
01-JAN-21 To 31-DEC-21	2	109.54	109.54	52.44	58.78	208.89	45.15	173.93	N/A	26,500	13,896
ALL	3	45.15	86.60	44.01	98.36	196.77	40.71	173.93	N/A	62,848	27,657

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	2	107.32	107.32	43.59	62.07	246.20	40.71	173.93	N/A	69,272	30,198
2	1	45.15	45.15	45.15	00.00	100.00	45.15	45.15	N/A	50,000	22,574
ALL	3	45.15	86.60	44.01	98.36	196.77	40.71	173.93	N/A	62,848	27,657

05 Blaine
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

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MEAN : 87
COD : 98.36
PRD : 196.77

COV : 87.38
STD : 75.67
Avg. Abs. Dev : 44.41
MAX Sales Ratio : 173.93
MIN Sales Ratio : 40.71

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -101.39 to 274.59

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	3	45.15	86.60	44.01	98.36	196.77	40.71	173.93	N/A	62,848	27,657
04											
<u>ALL</u>	<u>3</u>	<u>45.15</u>	<u>86.60</u>	<u>44.01</u>	<u>98.36</u>	<u>196.77</u>	<u>40.71</u>	<u>173.93</u>	<u>N/A</u>	<u>62,848</u>	<u>27,657</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
Less Than 15,000	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
Less Than 30,000	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	2	42.93	42.93	41.91	05.17	102.43	40.71	45.15	N/A	92,772	38,876
Greater Than 14,999	2	42.93	42.93	41.91	05.17	102.43	40.71	45.15	N/A	92,772	38,876
Greater Than 29,999	2	42.93	42.93	41.91	05.17	102.43	40.71	45.15	N/A	92,772	38,876
<u>Incremental Ranges</u>											
0 TO 4,999	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	45.15	45.15	45.15	00.00	100.00	45.15	45.15	N/A	50,000	22,574
60,000 TO 99,999											
100,000 TO 149,999	1	40.71	40.71	40.71	00.00	100.00	40.71	40.71	N/A	135,543	55,178
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>3</u>	<u>45.15</u>	<u>86.60</u>	<u>44.01</u>	<u>98.36</u>	<u>196.77</u>	<u>40.71</u>	<u>173.93</u>	<u>N/A</u>	<u>62,848</u>	<u>27,657</u>

05 Blaine
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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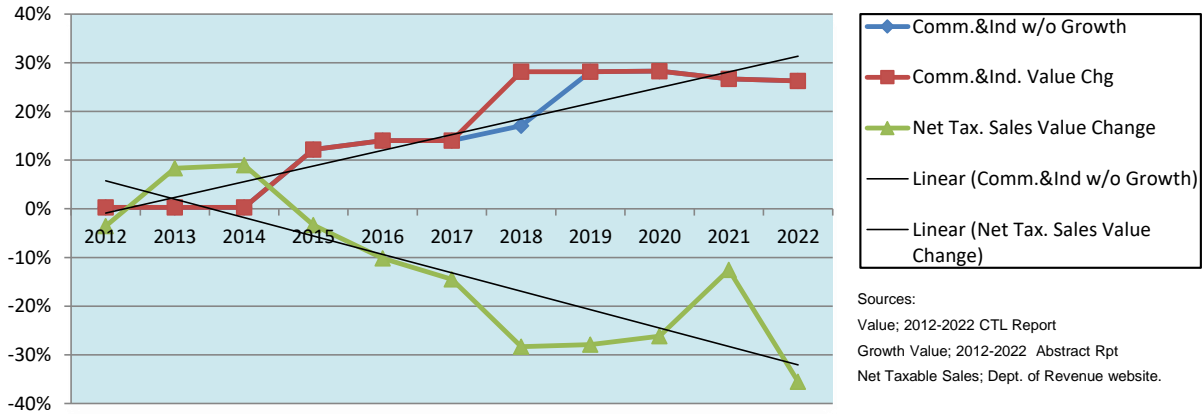
95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -101.39 to 274.59

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	45.15	45.15	45.15	00.00	100.00	45.15	45.15	N/A	50,000	22,574
346	1	40.71	40.71	40.71	00.00	100.00	40.71	40.71	N/A	135,543	55,178
353	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
<u>ALL</u>	3	45.15	86.60	44.01	98.36	196.77	40.71	173.93	N/A	62,848	27,657

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
2011	\$ 446,043	\$ -	0.00%	\$ 446,043		\$ 664,613	
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%
2021	\$ 565,100	\$ -	0.00%	\$ 565,100	-1.25%	\$ 581,079	18.38%
2022	\$ 563,277	\$ -	0.00%	\$ 563,277	-0.32%	\$ 428,579	-26.24%
Ann %chg	2.33%			Average	1.36%	-3.95%	-3.17%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.29%	0.29%	-3.53%
2013	0.29%	0.29%	8.31%
2014	0.29%	0.29%	8.97%
2015	12.18%	12.18%	-3.36%
2016	14.01%	14.01%	-10.17%
2017	14.01%	14.01%	-14.50%
2018	17.05%	28.17%	-28.34%
2019	28.17%	28.17%	-27.88%
2020	28.29%	28.29%	-26.15%
2021	26.69%	26.69%	-12.57%
2022	26.28%	26.28%	-35.51%

County Number	5
County Name	Blaine

05 Blaine
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 18
 Total Sales Price : 26,649,413
 Total Adj. Sales Price : 26,649,413
 Total Assessed Value : 17,835,194
 Avg. Adj. Sales Price : 1,480,523
 Avg. Assessed Value : 990,844

MEDIAN : 72
 WGT. MEAN : 67
 MEAN : 73
 COD : 22.09
 PRD : 109.76

COV : 30.70
 STD : 22.55
 Avg. Abs. Dev : 15.89
 MAX Sales Ratio : 113.78
 MIN Sales Ratio : 29.73

95% Median C.I. : 62.70 to 84.05
 95% Wgt. Mean C.I. : 60.52 to 73.33
 95% Mean C.I. : 62.25 to 84.67

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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-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	
01-OCT-20 To 31-DEC-20	1	73.00	73.00	73.00	00.00	100.00	73.00	73.00	N/A	305,881	223,294	
01-JAN-21 To 31-MAR-21	3	113.78	99.48	87.37	12.57	113.86	70.87	113.78	N/A	866,667	757,235	
01-APR-21 To 30-JUN-21	1	73.17	73.17	73.17	00.00	100.00	73.17	73.17	N/A	713,779	522,245	
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	2	76.45	76.45	69.05	09.94	110.72	68.85	84.05	N/A	2,152,612	1,486,295	
01-JAN-22 To 31-MAR-22	3	62.70	63.27	61.65	11.39	102.63	52.84	74.27	N/A	2,283,076	1,407,611	
01-APR-22 To 30-JUN-22	4	64.95	71.10	59.73	32.26	119.04	44.73	109.76	N/A	1,299,100	775,988	
01-JUL-22 To 30-SEP-22												
<u>Study Yrs</u>												
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	
01-OCT-20 To 30-SEP-21	5	73.17	88.92	83.36	22.88	106.67	70.87	113.78	N/A	723,932	603,449	
01-OCT-21 To 30-SEP-22	9	68.85	69.68	62.99	20.42	110.62	44.73	109.76	52.84 to 84.05	1,816,761	1,144,375	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	4	71.38	65.11	68.16	21.53	95.53	29.73	87.95	N/A	1,652,446	1,126,353	
01-JAN-21 To 31-DEC-21	6	78.61	87.42	75.69	20.93	115.50	68.85	113.78	68.85 to 113.78	1,269,834	961,090	
<u>ALL</u>	18	71.94	73.46	66.93	22.09	109.76	29.73	113.78	62.70 to 84.05	1,480,523	990,844	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
2	18	71.94	73.46	66.93	22.09	109.76	29.73	113.78	62.70 to 84.05	1,480,523	990,844	
<u>ALL</u>	18	71.94	73.46	66.93	22.09	109.76	29.73	113.78	62.70 to 84.05	1,480,523	990,844	

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	13	73.17	75.46	66.08	19.82	114.19	44.73	113.78	55.57 to 87.95	1,239,270	818,936	
2	13	73.17	75.46	66.08	19.82	114.19	44.73	113.78	55.57 to 87.95	1,239,270	818,936	
<u>ALL</u>	18	71.94	73.46	66.93	22.09	109.76	29.73	113.78	62.70 to 84.05	1,480,523	990,844	

05 Blaine
AGRICULTURAL LAND

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 STD : 22.55
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95% Median C.I. : 62.70 to 84.05
 95% Wgt. Mean C.I. : 60.52 to 73.33
 95% Mean C.I. : 62.25 to 84.67

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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	16	73.09	74.39	66.62	23.25	111.66	29.73	113.78	55.57 to 87.95	1,376,526	917,035
2	16	73.09	74.39	66.62	23.25	111.66	29.73	113.78	55.57 to 87.95	1,376,526	917,035
____ ALL ____	18	71.94	73.46	66.93	22.09	109.76	29.73	113.78	62.70 to 84.05	1,480,523	990,844

Blaine County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	1	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Brown	1	3,600	3,600	3,400	3,400	2,355	3,140	3,140	3,030	3,307
Loup	1	3,045	3,045	3,045	3,045	2,685	2,685	2,685	1,790	2,818
Custer	3	3,700	3,700	3,692	3,450	3,225	3,225	2,450	2,450	3,161
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Logan	1	3,973	3,973	3,744	3,744	3,177	3,177	2,808	2,808	3,432
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
Cherry	1	2,800	2,799	n/a	2,781	2,800	2,800	2,788	2,800	2,791

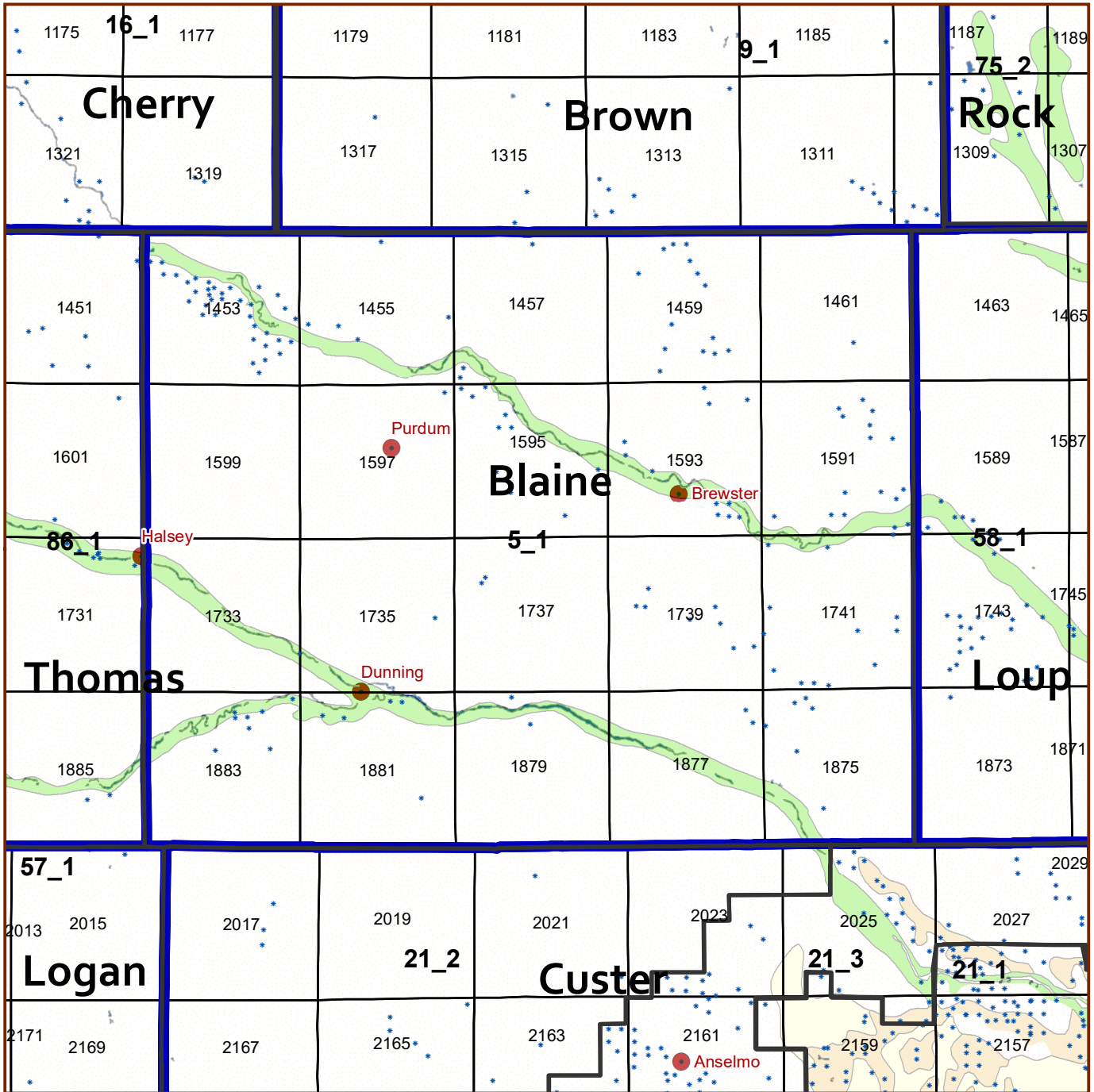
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	n/a	590	590
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,002
Loup	1	n/a	830	830	830	775	700	700	700	768
Custer	3	n/a	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375
Custer	2	n/a	610	n/a	599	599	n/a	n/a	599	603
Logan	1	n/a	1,498	1,498	1,498	1,404	1,404	1,258	1,258	1,416
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	725	725	725	725	725	725	725	725

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	1	620	620	620	620	590	590	590	590	595
Brown	1	826	825	700	702	650	650	625	625	674
Loup	1	660	n/a	660	660	660	660	660	660	660
Custer	3	855	961	800	752	796	634	n/a	1,281	758
Custer	2	600	600	590	590	540	531	n/a	n/a	536
Logan	1	636	634	634	634	634	634	634	n/a	634
Thomas	1	585	585	585	585	585	585	585	585	585
Cherry	1	604	590	590	590	590	470	455	455	485

County	Mkt Area	CRP	TIMBER	WASTE
Blaine	1	n/a	n/a	25
Brown	1	768	672	75
Loup	1	763	n/a	100
Custer	3	1,115	n/a	50
Custer	2	n/a	n/a	40
Logan	1	610	n/a	15
Thomas	1	n/a	n/a	150
Cherry	1	725	n/a	78

Source: 2023 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

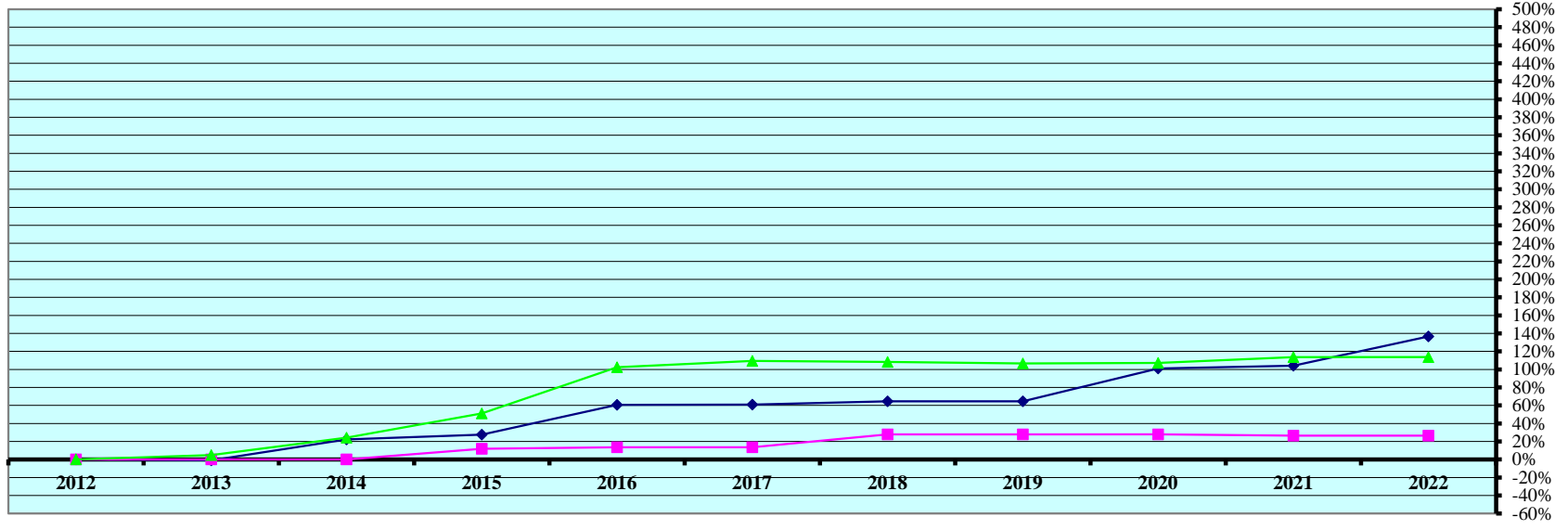
Soils

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 2012 - 2022

ResRec
Comm&Indust
Total Agland



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
2012	2,952,056	-	-	-	447,355	-	-	-	129,408,550	-	-	-
2013	2,923,964	-28,092	-0.95%	-0.95%	447,355	0	0.00%	0.00%	135,602,694	6,194,144	4.79%	4.79%
2014	3,612,012	688,048	23.53%	22.36%	447,355	0	0.00%	0.00%	160,601,205	24,998,511	18.44%	24.10%
2015	3,767,299	155,287	4.30%	27.62%	500,389	53,034	11.86%	11.86%	195,645,356	35,044,151	21.82%	51.18%
2016	4,742,973	975,674	25.90%	60.67%	508,552	8,163	1.63%	13.68%	261,799,713	66,154,357	33.81%	102.30%
2017	4,751,079	8,106	0.17%	60.94%	508,552	0	0.00%	13.68%	271,127,944	9,328,231	3.56%	109.51%
2018	4,858,067	106,988	2.25%	64.57%	571,701	63,149	12.42%	27.80%	269,430,660	-1,697,284	-0.63%	108.20%
2019	4,855,617	-2,450	-0.05%	64.48%	571,701	0	0.00%	27.80%	267,302,257	-2,128,403	-0.79%	106.56%
2020	5,936,906	1,081,289	22.27%	101.11%	572,241	540	0.09%	27.92%	268,220,474	918,217	0.34%	107.27%
2021	6,029,266	92,360	1.56%	104.24%	565,100	-7,141	-1.25%	26.32%	276,418,361	8,197,887	3.06%	113.60%
2022	6,985,821	956,555	15.87%	136.64%	565,898	798	0.14%	26.50%	276,605,936	187,575	0.07%	113.75%

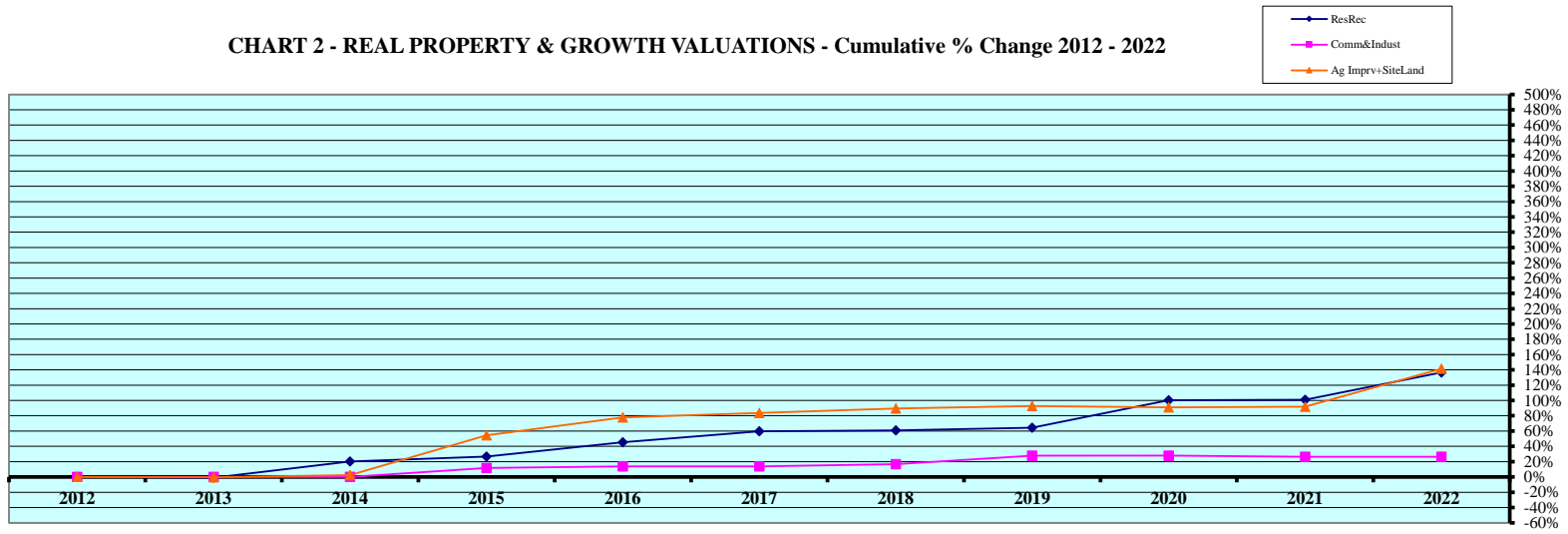
Rate Annual %chg: Residential & Recreational **9.00%** Commercial & Industrial **2.38%** Agricultural Land **7.89%**

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 2012 - 2022



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						
2012	2,952,056	2,268	0.08%	2,949,788	-	-0.08%	447,355	0	0.00%	447,355	-	0.00%						
2013	2,923,964	0	0.00%	2,923,964	-0.95%	-0.95%	447,355	0	0.00%	447,355	0.00%	0.00%						
2014	3,612,012	64,000	1.77%	3,548,012	21.34%	20.19%	447,355	0	0.00%	447,355	0.00%	0.00%						
2015	3,767,299	28,800	0.76%	3,738,499	3.50%	26.64%	500,389	0	0.00%	500,389	11.86%	11.86%						
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	45.46%	508,552	0	0.00%	508,552	1.63%	13.68%						
2017	4,751,079	33,134	0.70%	4,717,945	-0.53%	59.82%	508,552	0	0.00%	508,552	0.00%	13.68%						
2018	4,858,067	109,928	2.26%	4,748,139	-0.06%	60.84%	571,701	49,600	8.68%	522,101	2.66%	16.71%						
2019	4,855,617	0	0.00%	4,855,617	-0.05%	64.48%	571,701	0	0.00%	571,701	0.00%	27.80%						
2020	5,936,906	20,322	0.34%	5,916,584	21.85%	100.42%	572,241	0	0.00%	572,241	0.09%	27.92%						
2021	6,029,266	96,484	1.60%	5,932,782	-0.07%	100.97%	565,100	0	0.00%	565,100	-1.25%	26.32%						
2022	6,985,821	0	0.00%	6,985,821	15.87%	136.64%	565,898	0	0.00%	565,898	0.14%	26.50%						
Rate Ann%chg	9.00%			Resid & Recreat w/o growth			7.49%			2.38%			C & I w/o growth			1.51%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	5,006,178	4,562,601	9,568,779	189,008	1.98%	9,379,771	-	-		
2013	4,970,026	4,597,221	9,567,247	38,400	0.40%	9,528,847	-0.42%	-0.42%		
2014	5,540,912	9,460,941	15,001,853	5,200,098	34.66%	9,801,755	2.45%	2.43%		
2015	5,430,008	9,660,552	15,090,560	321,746	2.13%	14,768,814	-1.55%	54.34%		
2016	7,968,220	9,652,712	17,620,932	595,349	3.38%	17,025,583	12.82%	77.93%		
2017	8,539,515	9,670,926	18,210,441	646,987	3.55%	17,563,454	-0.33%	83.55%		
2018	8,623,409	9,679,767	18,303,176	173,652	0.95%	18,129,524	-0.44%	89.47%		
2019	8,601,880	9,918,687	18,520,567	81,900	0.44%	18,438,667	0.74%	92.70%		
2020	8,718,072	9,700,402	18,418,474	151,338	0.82%	18,267,136	-1.37%	90.90%		
2021	9,072,726	9,732,135	18,804,861	438,385	2.33%	18,366,476	-0.28%	91.94%		
2022	13,719,012	9,682,187	23,401,199	298,605	1.28%	23,102,594	22.85%	141.44%		
Rate Ann%chg	10.61%		7.81%		9.35%		Ag Imprv+Site w/o growth		3.45%	

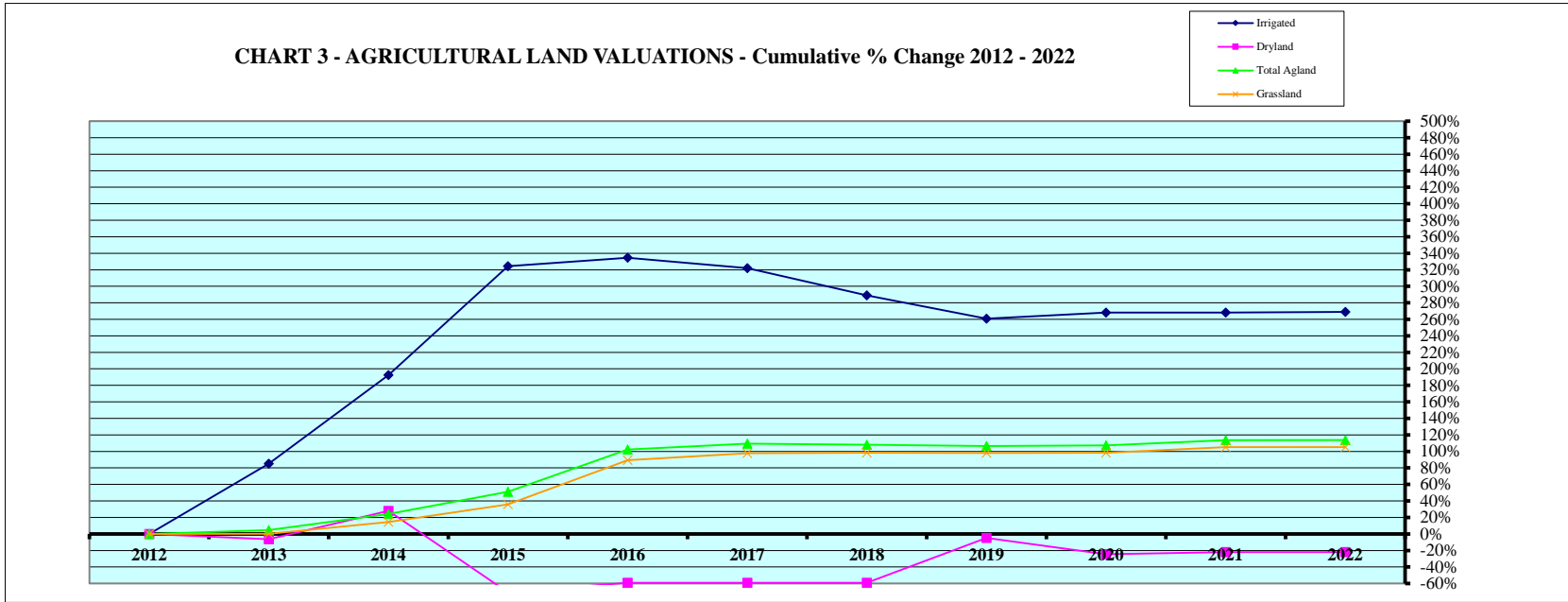
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 5
County BLAINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	7,064,976	-	-	-	253,424	-	-	-	121,870,904	-	-	-
2013	13,080,840	6,015,864	85.15%	85.15%	237,229	-16,195	-6.39%	-6.39%	122,050,895	179,991	0.15%	0.15%
2014	20,657,115	7,576,275	57.92%	192.39%	324,412	87,183	36.75%	28.01%	139,396,898	17,346,003	14.21%	14.38%
2015	29,977,962	9,320,847	45.12%	324.32%	73,995	-250,417	-77.19%	-70.80%	165,364,297	25,967,399	18.63%	35.69%
2016	30,700,551	722,589	2.41%	334.55%	103,450	29,455	39.81%	-59.18%	230,771,555	65,407,258	39.55%	89.36%
2017	29,813,658	-886,893	-2.89%	321.99%	103,450	0	0.00%	-59.18%	240,974,017	10,202,462	4.42%	97.73%
2018	27,478,941	-2,334,717	-7.83%	288.95%	103,450	0	0.00%	-59.18%	241,614,388	640,371	0.27%	98.25%
2019	25,496,142	-1,982,799	-7.22%	260.88%	241,006	137,556	132.97%	-4.90%	241,321,328	-293,060	-0.12%	98.01%
2020	26,005,542	509,400	2.00%	268.09%	190,853	-50,153	-20.81%	-24.69%	241,735,447	414,119	0.17%	98.35%
2021	26,005,647	105	0.00%	268.09%	197,549	6,696	3.51%	-22.05%	249,925,051	8,189,604	3.39%	105.07%
2022	26,069,445	63,798	0.25%	269.00%	197,549	0	0.00%	-22.05%	250,064,128	139,077	0.06%	105.19%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	120,111	-	-	-	99,135	-	-	-	129,408,550	-	-	-
2013	120,274	163	0.14%	0.14%	113,456	14,321	14.45%	14.45%	135,602,694	6,194,144	4.79%	4.79%
2014	120,968	694	0.58%	0.71%	101,812	-11,644	-10.26%	2.70%	160,601,205	24,998,511	18.44%	24.10%
2015	119,176	-1,792	-1.48%	-0.78%	109,926	8,114	7.97%	10.89%	195,645,356	35,044,151	21.82%	51.18%
2016	116,297	-2,879	-2.42%	-3.18%	107,860	-2,066	-1.88%	8.80%	261,799,713	66,154,357	33.81%	102.30%
2017	113,281	-3,016	-2.59%	-5.69%	123,538	15,678	14.54%	24.62%	271,127,944	9,328,231	3.56%	109.51%
2018	111,056	-2,225	-1.96%	-7.54%	122,825	-713	-0.58%	23.90%	269,430,660	-1,697,284	-0.63%	108.20%
2019	102,214	-8,842	-7.96%	-14.90%	141,567	18,742	15.26%	42.80%	267,302,257	-2,128,403	-0.79%	106.56%
2020	103,595	1,381	1.35%	-13.75%	185,037	43,470	30.71%	86.65%	268,220,474	918,217	0.34%	107.27%
2021	103,592	-3	0.00%	-13.75%	186,522	1,485	0.80%	88.15%	276,418,361	8,197,887	3.06%	113.60%
2022	103,713	121	0.12%	-13.65%	171,101	-15,421	-8.27%	72.59%	276,605,936	187,575	0.07%	113.75%

Cnty#
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Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	7,023,248	13,619	516			253,424	866	293			121,895,996	420,331	290		
2013	13,663,810	13,664	1,000	93.91%	93.91%	205,619	709	290	-0.90%	-0.90%	121,929,716	420,447	290	0.00%	0.00%
2014	20,676,953	14,018	1,475	47.50%	186.01%	324,412	811	400	37.93%	36.69%	139,304,790	419,929	332	14.39%	14.39%
2015	29,977,962	14,275	2,100	42.37%	307.21%	71,585	139	515	28.75%	75.99%	165,389,195	420,691	393	18.51%	35.56%
2016	30,760,086	14,648	2,100	0.00%	307.21%	103,450	144	720	39.81%	146.05%	230,762,036	420,030	549	39.75%	89.45%
2017	30,636,018	14,589	2,100	0.00%	307.21%	103,450	144	720	0.00%	146.05%	240,826,832	419,805	574	4.42%	97.82%
2018	30,525,159	14,536	2,100	0.00%	307.21%	103,450	144	720	0.00%	146.05%	240,767,872	419,733	574	-0.01%	97.80%
2019	25,364,871	12,079	2,100	0.00%	307.21%	241,006	335	720	0.00%	146.05%	241,663,744	421,135	574	0.04%	97.88%
2020	25,886,574	12,327	2,100	0.00%	307.21%	190,853	335	570	-20.81%	94.85%	241,705,694	420,421	575	0.19%	98.25%
2021	26,005,224	12,383	2,100	0.00%	307.21%	197,549	335	590	3.51%	101.68%	249,930,785	420,150	595	3.47%	105.12%
2022	26,005,224	12,383	2,100	0.00%	307.21%	197,549	335	590	0.00%	101.68%	249,885,368	420,031	595	0.01%	105.15%

Rate Annual %chg Average Value/Acre: 15.08%

7.27%

7.45%

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
2012	120,051	4,838	25			99,355	2,048	49			129,392,074	441,702	293		
2013	120,111	4,840	25	0.00%	0.00%	99,135	2,044	49	-0.01%	-0.01%	136,018,391	441,704	308	5.12%	5.12%
2014	120,274	4,819	25	0.58%	0.58%	99,140	2,039	49	0.25%	0.24%	160,525,569	441,616	363	18.04%	24.09%
2015	119,176	4,775	25	0.00%	0.58%	109,858	2,120	52	6.56%	6.81%	195,667,776	442,001	443	21.79%	51.12%
2016	116,297	4,660	25	0.00%	0.58%	107,566	2,185	49	-4.98%	1.49%	261,849,435	441,666	593	33.92%	102.39%
2017	113,334	4,541	25	0.01%	0.59%	123,518	2,517	49	-0.34%	1.15%	271,803,152	441,595	616	3.82%	110.11%
2018	111,509	4,467	25	0.00%	0.59%	122,526	2,497	49	-0.02%	1.13%	271,630,516	441,377	615	-0.01%	110.08%
2019	102,201	4,090	25	0.12%	0.71%	141,561	2,854	50	1.09%	2.23%	267,513,383	440,492	607	-1.32%	107.31%
2020	103,035	4,120	25	0.07%	0.79%	185,741	2,979	62	25.74%	28.54%	268,071,897	440,181	609	0.28%	107.89%
2021	103,594	4,142	25	0.00%	0.79%	187,155	2,977	63	0.81%	29.58%	276,424,307	439,988	628	3.16%	114.47%
2022	103,585	4,142	25	0.00%	0.79%	188,335	3,001	63	-0.16%	29.38%	276,380,061	439,892	628	0.01%	114.48%

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BLAINE

Rate Annual %chg Average Value/Acre: 7.93%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 1,630	Value : 307,666,988	Growth 195,571	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	56	154,298	0	0	12	114,800	68	269,098	
02. Res Improve Land	106	353,750	1	5,321	33	283,764	140	642,835	
03. Res Improvements	107	3,092,215	1	45,423	36	2,876,513	144	6,014,151	
04. Res Total	163	3,600,263	1	50,744	48	3,275,077	212	6,926,084	0
% of Res Total	76.89	51.98	0.47	0.73	22.64	47.29	13.01	2.25	0.00
05. Com UnImp Land	5	8,574	0	0	1	2,255	6	10,829	
06. Com Improve Land	22	40,274	0	0	15	52,672	37	92,946	
07. Com Improvements	25	182,377	0	0	20	279,746	45	462,123	
08. Com Total	30	231,225	0	0	21	334,673	51	565,898	0
% of Com Total	58.82	40.86	0.00	0.00	41.18	59.14	3.13	0.18	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	163	3,600,263	1	50,744	48	3,275,077	212	6,926,084	0
% of Res & Rec Total	76.89	51.98	0.47	0.73	22.64	47.29	13.01	2.25	0.00
Com & Ind Total	30	231,225	0	0	21	334,673	51	565,898	0
% of Com & Ind Total	58.82	40.86	0.00	0.00	41.18	59.14	3.13	0.18	0.00
17. Taxable Total	193	3,831,488	1	50,744	69	3,609,750	263	7,491,982	0
% of Taxable Total	73.38	51.14	0.38	0.68	26.24	48.18	16.13	2.44	0.00

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	34	0	37	71

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	1,169	237,509,009	1,170	237,512,890
28. Ag-Improved Land	0	0	0	0	195	40,074,337	195	40,074,337
29. Ag Improvements	0	0	0	0	197	22,587,779	197	22,587,779

30. Ag Total				1,367	300,175,006
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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	16	15.34	23,010	16	15.34	23,010	
32. HomeSite Improv Land	152	180.57	270,855	152	180.57	270,855	
33. HomeSite Improvements	152	160.57	13,618,383	152	160.57	13,618,383	195,571
34. HomeSite Total				168	195.91	13,912,248	
35. FarmSite UnImp Land	28	36.95	55,425	28	36.95	55,425	
36. FarmSite Improv Land	159	437.65	656,475	159	437.65	656,475	
37. FarmSite Improvements	182	0.00	8,969,396	182	0.00	8,969,396	0
38. FarmSite Total				210	474.60	9,681,296	
39. Road & Ditches	0	1,382.82	0	0	1,382.82	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				378	2,053.33	23,593,544	195,571

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 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,171.60	9.44%	2,460,360	9.44%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	1,157.97	9.33%	2,431,737	9.33%	2,100.00
49. 3A1	741.92	5.98%	1,558,032	5.98%	2,100.00
50. 3A	2,045.94	16.48%	4,296,474	16.48%	2,100.00
51. 4A1	3,744.68	30.17%	7,863,828	30.17%	2,100.00
52. 4A	3,551.10	28.61%	7,457,310	28.61%	2,100.00
53. Total	12,413.21	100.00%	26,067,741	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	24,407.79	5.81%	15,132,831	6.05%	620.00
64. 1G	40.31	0.01%	24,992	0.01%	620.00
65. 2G1	23,262.27	5.53%	14,422,605	5.77%	620.00
66. 2G	21,258.20	5.06%	13,180,086	5.27%	620.00
67. 3G1	15,543.01	3.70%	9,170,407	3.67%	590.00
68. 3G	324,908.88	77.31%	191,696,374	76.67%	590.00
69. 4G1	4,624.04	1.10%	2,728,193	1.09%	590.00
70. 4G	6,242.82	1.49%	3,683,279	1.47%	590.00
71. Total	420,287.32	100.00%	250,038,767	100.00%	594.92
Irrigated Total					
Irrigated Total	12,413.21	2.82%	26,067,741	9.42%	2,100.00
Dry Total					
Dry Total	334.73	0.08%	197,549	0.07%	590.17
Grass Total					
Grass Total	420,287.32	95.48%	250,038,767	90.40%	594.92
72. Waste	4,141.86	0.94%	103,586	0.04%	25.01
73. Other	3,013.37	0.68%	173,819	0.06%	57.68
74. Exempt	10,692.65	2.43%	0	0.00%	0.00
75. Market Area Total	440,190.49	100.00%	276,581,462	100.00%	628.32

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	12,413.21	26,067,741	12,413.21	26,067,741
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	420,281.06	250,034,886	420,287.32	250,038,767
79. Waste	0.00	0	0.00	0	4,141.86	103,586	4,141.86	103,586
80. Other	0.00	0	0.00	0	3,013.37	173,819	3,013.37	173,819
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	440,184.23	276,577,581	440,190.49	276,581,462

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,413.21	2.82%	26,067,741	9.42%	2,100.00
Dry Land	334.73	0.08%	197,549	0.07%	590.17
Grass	420,287.32	95.48%	250,038,767	90.40%	594.92
Waste	4,141.86	0.94%	103,586	0.04%	25.01
Other	3,013.37	0.68%	173,819	0.06%	57.68
Exempt	10,692.65	2.43%	0	0.00%	0.00
Total	440,190.49	100.00%	276,581,462	100.00%	628.32

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Brewster Village	23	64,669	24	66,470	24	515,298	47	646,437	0
83.2 Dunning Village	27	67,760	72	228,869	73	2,107,147	100	2,403,776	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	11	110,104	32	258,493	35	2,783,539	46	3,152,136	0
83.6 [none]	1	4,696	2	30,592	2	138,397	3	173,685	0
84 Residential Total	68	269,098	140	642,835	144	6,014,151	212	6,926,084	0

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Brewster Village	1	945	7	16,125	8	90,832	9	107,902	0
85.2	Dunning Village	4	7,629	16	31,143	17	89,544	21	128,316	0
85.3	Halsey Village	1	2,255	0	0	1	5,491	2	7,746	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
85.6	[none]	0	0	1	3,266	1	80,791	1	84,057	0
86	Commercial Total	6	10,829	37	92,946	45	462,123	51	565,898	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	24,407.79	5.81%	15,132,831	6.05%	620.00
88. 1G	40.31	0.01%	24,992	0.01%	620.00
89. 2G1	23,262.27	5.53%	14,422,605	5.77%	620.00
90. 2G	21,258.20	5.06%	13,180,086	5.27%	620.00
91. 3G1	15,543.01	3.70%	9,170,407	3.67%	590.00
92. 3G	324,908.88	77.31%	191,696,374	76.67%	590.00
93. 4G1	4,624.04	1.10%	2,728,193	1.09%	590.00
94. 4G	6,242.82	1.49%	3,683,279	1.47%	590.00
95. Total	420,287.32	100.00%	250,038,767	100.00%	594.92
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	420,287.32	100.00%	250,038,767	100.00%	594.92
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	420,287.32	100.00%	250,038,767	100.00%	594.92

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

05 Blaine

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	6,985,821	6,926,084	-59,737	-0.86%	0	-0.86%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	13,719,012	13,912,248	193,236	1.41%	195,571	-0.02%
04. Total Residential (sum lines 1-3)	20,704,833	20,838,332	133,499	0.64%	195,571	-0.30%
05. Commercial	565,898	565,898	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	565,898	565,898	0	0.00%	0	0.00%
08. Ag-Farmsite Land, Outbuildings	9,682,187	9,681,296	-891	-0.01%	0	-0.01%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	9,682,187	9,681,296	-891	-0.01%	0	-0.01%
12. Irrigated	26,069,445	26,067,741	-1,704	-0.01%		
13. Dryland	197,549	197,549	0	0.00%		
14. Grassland	250,064,128	250,038,767	-25,361	-0.01%		
15. Wasteland	103,713	103,586	-127	-0.12%		
16. Other Agland	171,101	173,819	2,718	1.59%		
17. Total Agricultural Land	276,605,936	276,581,462	-24,474	-0.01%		
18. Total Value of all Real Property (Locally Assessed)	307,558,854	307,666,988	108,134	0.04%	195,571	-0.03%

2023 Assessment Survey for Blaine County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$35,800
7.	Adopted budget, or granted budget if different from above:
	\$35,800
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$8,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$18,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,300
12.	Amount of last year's assessor's budget not used:
	\$14,822

B. Computer, Automation Information and GIS

1.	Administrative software:
	Aumentum but converting to MIPS in April
2.	CAMA software:
	Aumentum but converting to MIPS in April
3.	Personal Property software:
	Aumentum but converting to MIPS in April
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 Valuation LLC 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.

2023 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:										
	The county assessor and Central Plains Valuation LLC.										
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="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Brewster, Halsey, Purdum, and the Rural Area - the market in these areas is not organized, sales are sporadic.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings - Structures located on rural parcels throughout the county</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Dwellings - Residential</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 OB	Outbuildings - Structures located on rural parcels throughout the county	AG DW	Dwellings - Residential
<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 OB	Outbuildings - Structures located on rural parcels throughout the county										
AG DW	Dwellings - Residential										
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? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.										
	Yes, individual depreciation tables are developed and applied based on market information.										
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	2020	2019	2020	2020
2	2020	2019	2020	2020
AG OB	2022	2019	2022	2022
AG DW	2022	2019	2022	2022

2023 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:													
	Central Plains Valuation LLC													
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 group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	Only one valuation group is used to value commercial property.													
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 Tables</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;">2021</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>				<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	2021	2019	2021	2021
<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	2021	2019	2021	2021										

2023 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:							
	Central Plains Valuation LLC 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;">02</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;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	02	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
02	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.	2021						
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

PLAN OF ASSESSMENT FOR BLAINE COUNTY
2022

For Years: 2023, 2024, 2025

Dated: July 15, 2022

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 2022 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	212	.13	.02
Commercial	50	.03	.01
Agricultural	1352	.84	.97

Other pertinent facts: There are 439,988.01 taxable acres in Blaine County and 10,692.65 exempt acres. Classified as follows: 95.49 % grassland, 2.81 % irrigated, .94% waste, .08 dryland, .68 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2022 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

County Assessor and Contracted Appraiser/Assistant Appraisers.

The budget for the fiscal year was \$35,800. The assessor attends all mandatory meetings, the spring and fall workshop, and attends monthly West Central District meetings as time permits. Approved books are kept in the office as reference for assessment issues. The assessor refers to the assessor's manual for procedural clarification.

B. Cadastral Maps

In 2020, Blaine County again contracted 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 Technology, formerly known as Terrascan, 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 LLC 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. The assessor uses all resources available, to determine the level of value, 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 page outlining any land sales that impact values are included in COV notices when appropriate. Informational flyers are included in the notices whenever there are changes in status within the villages. Notices are sent to all landowners prior to any on-site inspections.

Level of Value, Quality, and Uniformity for assessment year 2022

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	117	57.52	138.87
Commercial	149	79.70	242.50
Agricultural	78	23.05	106.20

For more information regarding statistical measures, see 2022 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2023

Residential

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

Commercial

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

Agricultural

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

Assessment Action Planned for the Assessment Year 2024

Residential

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

Commercial

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

Agricultural

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

GIS is available for record retrieval by the public both online and in the office.

Assessment Action Planned for the Assessment Year 2025

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

Commercial

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

Agricultural

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

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

DUTIES AND RESPONSIBILITIES

1. Record Maintenance, Mapping updates, & Ownership changes

2 Annually prepare and file Assessor Administrative Reports required by law/regulation

- a. Abstracts (Real and Personal Property)
- b. Assessor Survey
- c. Sale information to PA&T roster & annual Assessed Value Update with Abstract.
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Educational Lands, correct assessment and tax information; input/review of tax rates used for tax bill process.
- j. Annual Plan of Assessment Report

3. Personal Property

Administer annual filing if Blaine County schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

4. Permissive Exemptions

Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

5. Taxable Government Owned Property

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

6. Homesteads Exemptions

Administer Blaine County annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally Assessed

Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.

8. Tax Increment Financing

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Not applicable to Blaine County.

9. Tax Districts and Tax Rates

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

10. Tax Lists

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.

11. Tax List Corrections

Prepare tax list correction documents for county board approval.

12. County Board of Equalization

Attend hearings, defend values, and/or implement orders of the TERC.

13. TERC Appeals

Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

14. TERC Statewide Equalization

Attend hearings, if applicable to county, defend values, and/or implement orders of the TERC.

15. Education

Assessor and/or Appraisal Education-attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification an/or appraiser license, (20 hours of continuing education required annually, for a total of 60 hours prior to filing for new term of office.)

Assessor Signature: April Warren

Date: October 31, 2022

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.