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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BLAINE COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Blaine County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Blaine County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: April Warren, Blaine County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

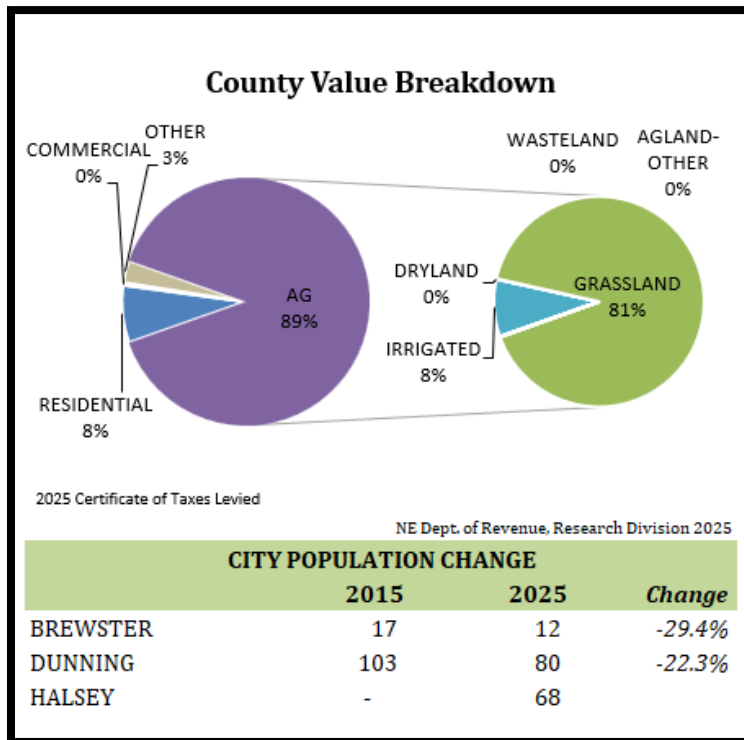
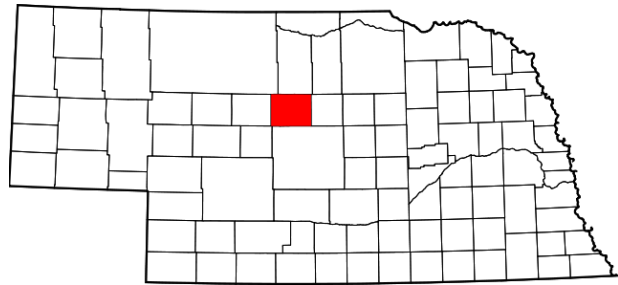
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 711 square miles, Blaine County has 454 residents, reflecting a 6% population increase over the 2020 U.S. Census.¹ The report indicates that 74% of county housing is owner occupied and 95% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$84,830.²



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 information, there are 13 employer establishments with a total employment figure of 32. This represents a 28% increase in total employment from 2022-2023.¹

A 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.

¹ *QuickFacts Blaine County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/blainecountynebraska>

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Blaine County

Assessment Practices & Actions

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

A review of the usability rate for the residential class was slightly above the state average usability rate. However, usability ratios can be skewed in smaller sample sizes. Although sales questionnaires are not used, the county assessor will contact parties involved in a sales transaction if there are questions. Reasons for non-qualifying sales are adequately addressed and indicate that all qualified arm's-length transactions were used for measurement.

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

An examination of the six-year inspection and review cycle was also completed. A physical inspection was completed by a contract appraiser with updated photos of all residential parcels as part of a countywide reappraisal. The reappraisal included a physical inspection of all properties and new depreciation models. There was no valuation methodology on file for the 2025 assessment year, the county assessor should develop a methodology for the current assessment year.

2026 Residential Assessment Details for Blaine County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Dunning	*2026	2023	2020	*2025	All properties were reviewed
2	Brewster, Halsey, Purdum and Rural	*2026	2023	2020	*2025	All properties were reviewed
Additional comments: All pick-up work completed * = assessment action for current year						

Description of Analysis

Only three sales, from the two valuation groups, comprise the statistical profile, which is not sufficient for the purpose of determining a level of value. The COD is low and does reflect the new depreciation tables and inspections which were conducted this year.

There is no correlation in the observed changes in the three sales; therefore, there is nothing to correlate to the abstract changes.

2026 Residential Correlation for Blaine County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	1	97.05	97.05	97.05	00.00	100.00
2	2	82.34	82.34	83.39	13.63	98.74
____ALL____	3	93.56	87.24	84.20	09.23	103.61

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.

2026 Commercial Correlation for Blaine County

Assessment Practices & Actions

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

A review of the sales verification and qualification process was completed. Only four sales occurred in the study period for the commercial class. Three of those four sales were considered arm’s-length transactions.

The six-year inspection and review cycle for the commercial class was also reviewed. For the 2026 assessment year, a complete reappraisal was conducted countywide. The commercial class was physically inspected with the help of a contract appraisal firm, Central Plains Valuations LLC. The commercial class in Blaine County complies with the six-year inspection and review cycle.

2026 Commercial Assessment Details for Blaine County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	All commercial parcels	*2026	2023	2021	*2025	Reviewed all properties for commercial
Additional comments:						
* = assessment action for current year						

Description of Analysis

The statistical profile in the commercial class shows only three sales in the study period. All sales are between 96-97%. The quality statistics are not a realistic reflection of the sales, two of the three sales had minimal change, one had a large change but was a low dollar sale. The ratio reflects the new depreciation model that was implemented for the current year but should not be used as false indication of assessment quality.

The abstract changed 29%, as shown on the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL), while the small sample changed 7%. The contract appraiser established depreciation tables using an expanded study period. The statistical sample is too small to be representative of the population.

Equalization and Quality of Assessment

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

2026 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.

2026 Agricultural Correlation for Blaine County

Assessment Practices & Actions

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

A review of the sales qualification and verification process was completed. The usability rate is slightly higher than typical when compared to the statewide average for the agricultural class. Review of the non-qualified sales reveals sufficient reasons for the exclusion of the sales. All arm's-length sales were made available for measurement purposes.

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

Agricultural homes and outbuildings were physically inspected as part of the reappraisal for the 2026 assessment year. Irrigated land use was reviewed this year utilizing the most recent aerial imagery and a list received by the Natural Resource District (NRD). A home site review was started this year and will be a multi-year project. The assessor also uses aerial imagery for ongoing land updates.

2026 Agricultural Assessment Details for Blaine County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	*2026	*2023	2022	*2025	
AB DW	Agricultural dwellings	*2026	*2023	2022	*2025	
Additional comments:						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
2	Entire County	2021-*2025	Dryland 5% increase Grassland 5% increase
Additional comments:			
* = assessment action for current year			

2026 Agricultural Correlation for Blaine County

Description of Analysis

There are nine qualified sales in the statistical sample for Blaine County. The median and mean are within the acceptable range, and the weighted mean is low. The COD meets IAAO standards.

All of the sales in the study period fall within the 80% Majority Land Use grassland, which is typical for the region.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflects the stated assessment actions by the county assessor.

Equalization and Quality of Assessment

Agricultural improvements and site acres are treated similarly to the rural residential improvements across the county. Agricultural improvements are equalized and assessed at the statutory level of value. Agricultural land values have been determined to be acceptable. The quality of assessment of agricultural property in Blaine County meets generally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Grass						
County	9	68.60	66.86	61.87	21.33	108.07
2	9	68.60	66.86	61.87	21.33	108.07
ALL	9	68.60	66.86	61.87	21.33	108.07

Level of Value

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

2026 Opinions of the Property Tax Administrator for Blaine County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

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

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	3	Median	93.56
Total Sales Price	\$340,000	Mean	87.24
Total Adj. Sales Price	\$340,000	Wgt. Mean	84.20
Total Assessed Value	\$286,269	Average Assessed Value of the Base	\$42,779
Avg. Adj. Sales Price	\$113,333	Avg. Assessed Value	\$95,423

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	52.29 to 122.19
% of Value of the Class of all Real Property Value in the County	2.53
% of Records Sold in the Study Period	1.42
% of Value Sold in the Study Period	3.17

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	5	100	95.04
2024	4	100	92.66
2023	7	100	150.51
2022	7	100	117.01

2026 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	3	Median	96.38
Total Sales Price	\$87,250	Mean	96.42
Total Adj. Sales Price	\$87,250	Wgt. Mean	97.21
Total Assessed Value	\$84,812	Average Assessed Value of the Base	\$26,267
Avg. Adj. Sales Price	\$29,083	Avg. Assessed Value	\$28,271

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	93.39 to 99.45
% of Value of the Class of all Real Property Value in the County	0.39
% of Records Sold in the Study Period	5.66
% of Value Sold in the Study Period	6.09

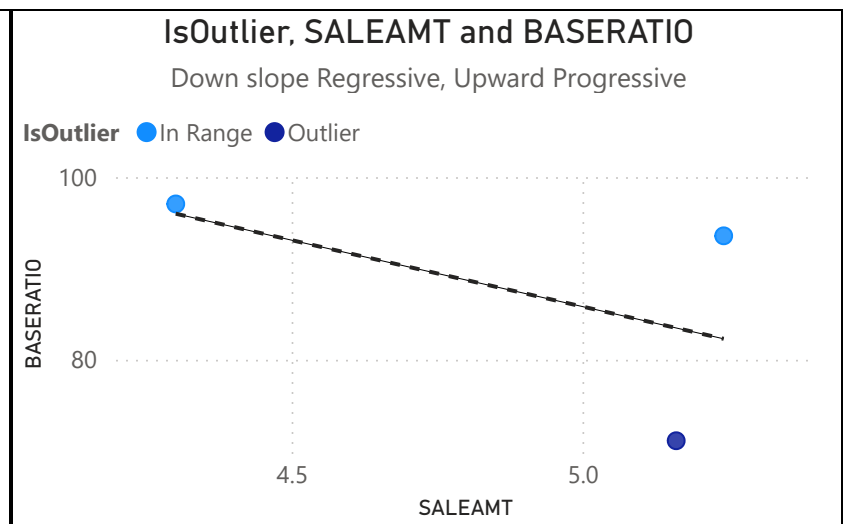
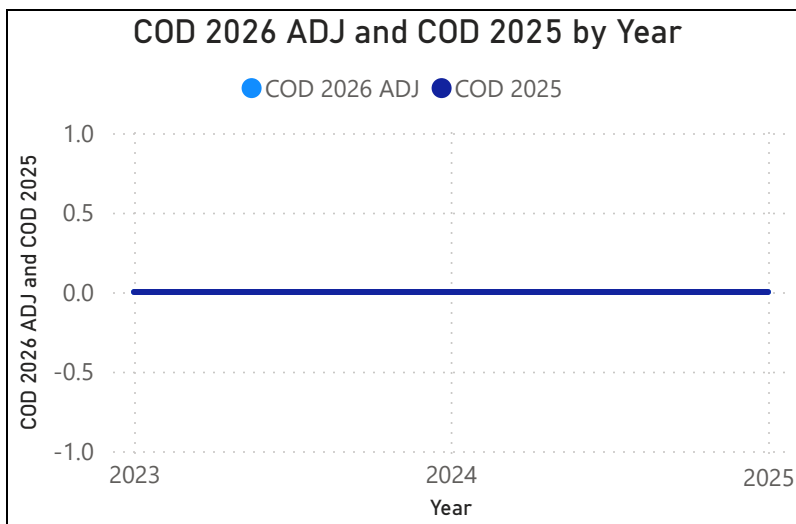
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	0	100	92.80
2024	3	100	94.12
2023	3	100	45.15
2022	5	100	77.60

Blaine Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	1	97.05	131.91	-26.42%	97.05	131.91	-26.42%	97.05	131.91	-26.42%
2	2	82.34	46.64	76.56%	82.34	46.64	76.56%	83.39	47.91	74.07%
Total	3	93.56	60.19	55.43%	87.24	75.06	16.23%	84.20	52.85	59.32%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	1	0.00	0.00	0.00%	100.00	100.00	0.00%	97.05	131.91	-26.42%	97.05	131.91	-26.42%
2	2	13.62	29.07	-53.14%	98.74	97.35	1.43%	71.12	33.08	115.02%	93.56	60.19	55.43%
Total	3	9.24	54.73	-83.12%	103.62	142.03	-27.04%	71.12	33.08	115.02%	97.05	131.91	-26.42%



**05 Blaine
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 3
 Total Sales Price : 340,000
 Total Adj. Sales Price : 340,000
 Total Assessed Value : 286,269
 Avg. Adj. Sales Price : 113,333
 Avg. Assessed Value : 95,423

MEDIAN : 94
 WGT. MEAN : 84
 MEAN : 87
 COD : 09.23
 PRD : 103.61

COV : 16.13
 STD : 14.07
 Avg. Abs. Dev : 08.64
 MAX Sales Ratio : 97.05
 MIN Sales Ratio : 71.12

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 52.29 to 122.19

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	1	71.12	71.12	71.12	00.00	100.00	71.12	71.12	N/A	145,000	103,129	
01-JAN-24 To 31-MAR-24												
01-APR-24 To 30-JUN-24	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	20,000	19,410	
01-JUL-24 To 30-SEP-24												
01-OCT-24 To 31-DEC-24												
01-JAN-25 To 31-MAR-25												
01-APR-25 To 30-JUN-25												
01-JUL-25 To 30-SEP-25	1	93.56	93.56	93.56	00.00	100.00	93.56	93.56	N/A	175,000	163,730	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	2	84.09	84.09	74.27	15.42	113.22	71.12	97.05	N/A	82,500	61,270	
01-OCT-24 To 30-SEP-25	1	93.56	93.56	93.56	00.00	100.00	93.56	93.56	N/A	175,000	163,730	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	20,000	19,410	
<u>ALL</u>	3	93.56	87.24	84.20	09.23	103.61	71.12	97.05	N/A	113,333	95,423	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	20,000	19,410	
2	2	82.34	82.34	83.39	13.63	98.74	71.12	93.56	N/A	160,000	133,430	
<u>ALL</u>	3	93.56	87.24	84.20	09.23	103.61	71.12	97.05	N/A	113,333	95,423	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	3	93.56	87.24	84.20	09.23	103.61	71.12	97.05	N/A	113,333	95,423	
06												
07												
<u>ALL</u>	3	93.56	87.24	84.20	09.23	103.61	71.12	97.05	N/A	113,333	95,423	

**05 Blaine
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 3
 Total Sales Price : 340,000
 Total Adj. Sales Price : 340,000
 Total Assessed Value : 286,269
 Avg. Adj. Sales Price : 113,333
 Avg. Assessed Value : 95,423

MEDIAN : 94
 WGT. MEAN : 84
 MEAN : 87
 COD : 09.23
 PRD : 103.61

COV : 16.13
 STD : 14.07
 Avg. Abs. Dev : 08.64
 MAX Sales Ratio : 97.05
 MIN Sales Ratio : 71.12

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 52.29 to 122.19

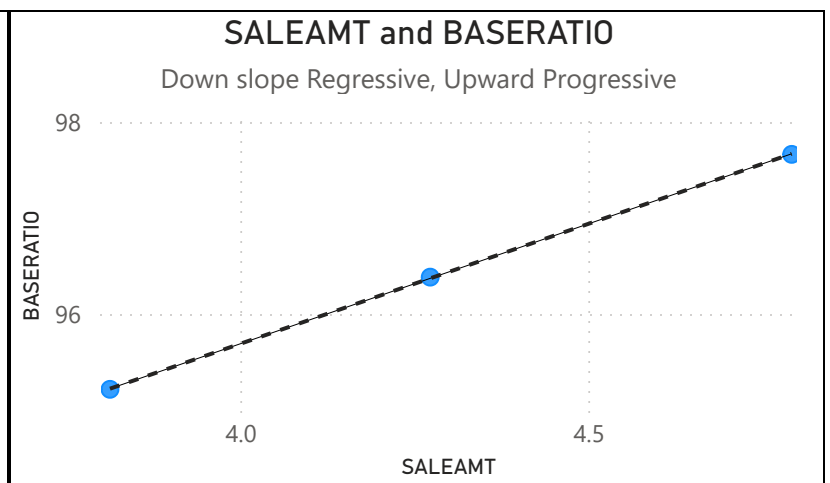
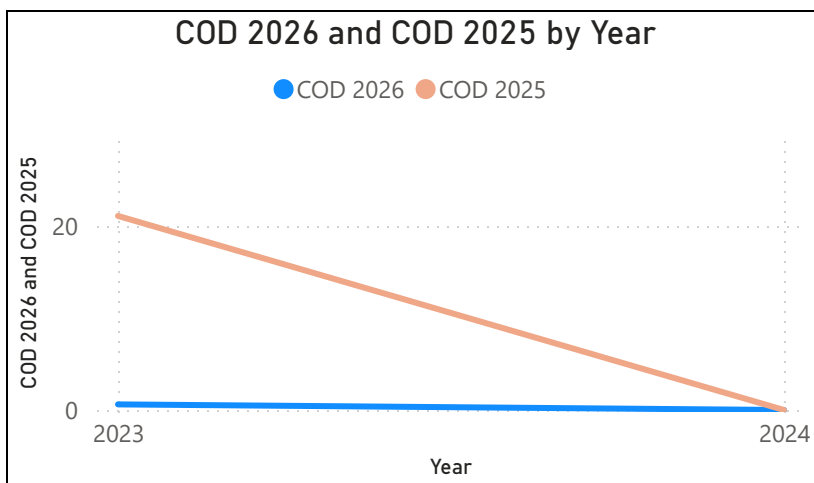
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	20,000	19,410	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	3	93.56	87.24	84.20	09.23	103.61	71.12	97.05	N/A	113,333	95,423	
Greater Than 14,999	3	93.56	87.24	84.20	09.23	103.61	71.12	97.05	N/A	113,333	95,423	
Greater Than 29,999	2	82.34	82.34	83.39	13.63	98.74	71.12	93.56	N/A	160,000	133,430	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	20,000	19,410	
30,000 TO 59,999												
60,000 TO 99,999												
100,000 TO 149,999	1	71.12	71.12	71.12	00.00	100.00	71.12	71.12	N/A	145,000	103,129	
150,000 TO 249,999	1	93.56	93.56	93.56	00.00	100.00	93.56	93.56	N/A	175,000	163,730	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	3	93.56	87.24	84.20	09.23	103.61	71.12	97.05	N/A	113,333	95,423	

Blaine Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	3	96.38	92.80	3.86%	96.42	83.01	16.16%	97.21	90.86	6.98%
Total	3	96.38	92.80	3.86%	96.42	83.01	16.16%	97.21	90.86	6.98%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	3	0.85	11.84	-92.85%	99.19	91.35	16.16%	95.22	61.63	54.49%	97.66	94.58	3.26%
Total	3	0.85	11.84	-92.85%	99.19	91.35	16.16%	95.22	61.63	54.49%	97.66	94.58	3.26%



05 Blaine
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 3
Total Sales Price : 87,250
Total Adj. Sales Price : 87,250
Total Assessed Value : 84,812
Avg. Adj. Sales Price : 29,083
Avg. Assessed Value : 28,271

MEDIAN : 96
WGT. MEAN : 97
MEAN : 96
COD : 00.84
PRD : 99.19

COV : 01.27
STD : 01.22
Avg. Abs. Dev : 00.81
MAX Sales Ratio : 97.66
MIN Sales Ratio : 95.22

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 93.39 to 99.45

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	96.38	96.38	96.38	00.00	100.00	96.38	96.38	N/A	18,750	18,072
01-OCT-23 To 31-DEC-23	1	95.22	95.22	95.22	00.00	100.00	95.22	95.22	N/A	6,500	6,189
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	1	97.66	97.66	97.66	00.00	100.00	97.66	97.66	N/A	62,000	60,551
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	1	96.38	96.38	96.38	00.00	100.00	96.38	96.38	N/A	18,750	18,072
01-OCT-23 To 30-SEP-24	2	96.44	96.44	97.43	01.27	98.98	95.22	97.66	N/A	34,250	33,370
01-OCT-24 To 30-SEP-25											
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	2	95.80	95.80	96.08	00.61	99.71	95.22	96.38	N/A	12,625	12,131
01-JAN-24 To 31-DEC-24	1	97.66	97.66	97.66	00.00	100.00	97.66	97.66	N/A	62,000	60,551
<u>ALL</u>	3	96.38	96.42	97.21	00.84	99.19	95.22	97.66	N/A	29,083	28,271

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	96.38	96.42	97.21	00.84	99.19	95.22	97.66	N/A	29,083	28,271
<u>ALL</u>	3	96.38	96.42	97.21	00.84	99.19	95.22	97.66	N/A	29,083	28,271

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	3	96.38	96.42	97.21	00.84	99.19	95.22	97.66	N/A	29,083	28,271
04											
<u>ALL</u>	3	96.38	96.42	97.21	00.84	99.19	95.22	97.66	N/A	29,083	28,271

05 Blaine
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 3
Total Sales Price : 87,250
Total Adj. Sales Price : 87,250
Total Assessed Value : 84,812
Avg. Adj. Sales Price : 29,083
Avg. Assessed Value : 28,271

MEDIAN : 96
WGT. MEAN : 97
MEAN : 96
COD : 00.84
PRD : 99.19

COV : 01.27
STD : 01.22
Avg. Abs. Dev : 00.81
MAX Sales Ratio : 97.66
MIN Sales Ratio : 95.22

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 93.39 to 99.45

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	95.22	95.22	95.22	00.00	100.00	95.22	95.22	N/A	6,500	6,189
Less Than 30,000	2	95.80	95.80	96.08	00.61	99.71	95.22	96.38	N/A	12,625	12,131
Ranges Excl. Low \$											
Greater Than 4,999	3	96.38	96.42	97.21	00.84	99.19	95.22	97.66	N/A	29,083	28,271
Greater Than 14,999	2	97.02	97.02	97.37	00.66	99.64	96.38	97.66	N/A	40,375	39,312
Greater Than 29,999	1	97.66	97.66	97.66	00.00	100.00	97.66	97.66	N/A	62,000	60,551
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	95.22	95.22	95.22	00.00	100.00	95.22	95.22	N/A	6,500	6,189
15,000 TO 29,999	1	96.38	96.38	96.38	00.00	100.00	96.38	96.38	N/A	18,750	18,072
30,000 TO 59,999											
60,000 TO 99,999	1	97.66	97.66	97.66	00.00	100.00	97.66	97.66	N/A	62,000	60,551
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	3	96.38	96.42	97.21	00.84	99.19	95.22	97.66	N/A	29,083	28,271

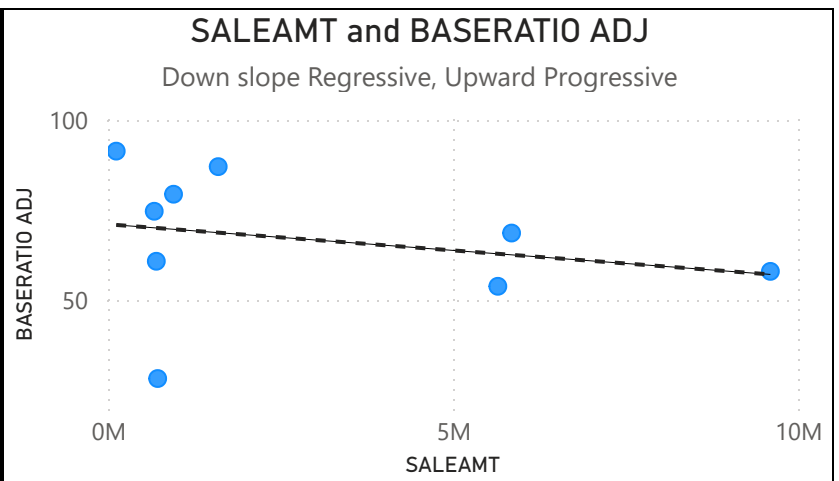
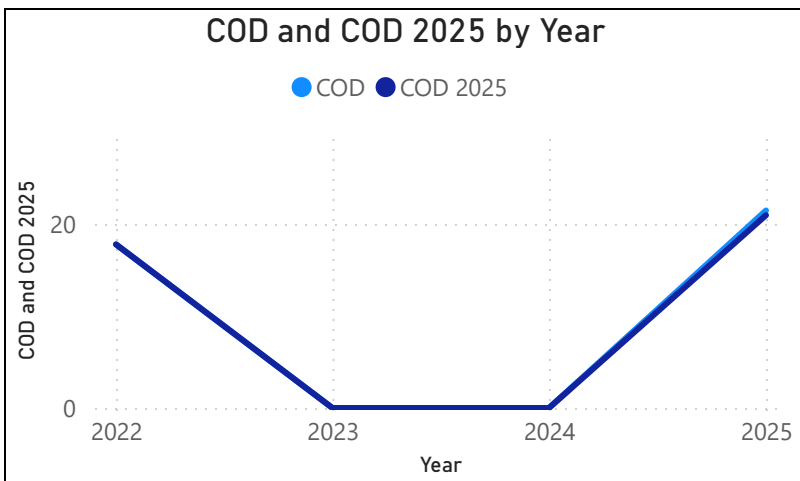
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
351	1	97.66	97.66	97.66	00.00	100.00	97.66	97.66	N/A	62,000	60,551
353	1	96.38	96.38	96.38	00.00	100.00	96.38	96.38	N/A	18,750	18,072
406	1	95.22	95.22	95.22	00.00	100.00	95.22	95.22	N/A	6,500	6,189
ALL	3	96.38	96.42	97.21	00.84	99.19	95.22	97.66	N/A	29,083	28,271

Blaine Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	9	68.60	67.98	0.91%	66.86	68.16	-1.91%	61.87	59.99	3.15%
Total	9	68.60	67.98	0.91%	66.86	68.16	-1.91%	61.87	59.99	3.15%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	9	21.33	15.75	35.42%	108.06	113.63	-4.90%
Total	9	21.33	15.75	35.42%	108.06	113.63	-4.90%



05 Blaine
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)
Qualified
Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 9
Total Sales Price : 25,855,563
Total Adj. Sales Price : 25,855,563
Total Assessed Value : 15,997,534
Avg. Adj. Sales Price : 2,872,840
Avg. Assessed Value : 1,777,504

MEDIAN : 69
WGT. MEAN : 62
MEAN : 67
COD : 21.33
PRD : 108.07

COV : 29.02
STD : 19.40
Avg. Abs. Dev : 14.63
MAX Sales Ratio : 91.35
MIN Sales Ratio : 28.19

95% Median C.I. : 53.81 to 87.04
95% Wgt. Mean C.I. : 55.64 to 68.11
95% Mean C.I. : 51.95 to 81.77

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	2	73.90	73.90	79.03	17.78	93.51	60.76	87.04	N/A	1,148,657	907,822
01-JAN-23 To 31-MAR-23	1	68.60	68.60	68.60	00.00	100.00	68.60	68.60	N/A	5,849,120	4,012,494
01-APR-23 To 30-JUN-23	1	28.19	28.19	28.19	00.00	100.00	28.19	28.19	N/A	720,000	202,934
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	1	74.65	74.65	74.65	00.00	100.00	74.65	74.65	N/A	670,000	500,159
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	1	91.35	91.35	91.35	00.00	100.00	91.35	91.35	N/A	119,130	108,826
01-APR-25 To 30-JUN-25	2	55.88	55.88	56.42	03.70	99.04	53.81	57.95	N/A	7,625,000	4,301,676
01-JUL-25 To 30-SEP-25	1	79.38	79.38	79.38	00.00	100.00	79.38	79.38	N/A	950,000	754,126
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	4	64.68	61.15	68.02	25.77	89.90	28.19	87.04	N/A	2,216,608	1,507,768
01-OCT-23 To 30-SEP-24	1	74.65	74.65	74.65	00.00	100.00	74.65	74.65	N/A	670,000	500,159
01-OCT-24 To 30-SEP-25	4	68.67	70.62	58.01	21.46	121.74	53.81	91.35	N/A	4,079,783	2,366,576
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	2	48.40	48.40	64.17	41.76	75.42	28.19	68.60	N/A	3,284,560	2,107,714
01-JAN-24 To 31-DEC-24	1	74.65	74.65	74.65	00.00	100.00	74.65	74.65	N/A	670,000	500,159
<u>ALL</u>	9	68.60	66.86	61.87	21.33	108.07	28.19	91.35	53.81 to 87.04	2,872,840	1,777,504

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	9	68.60	66.86	61.87	21.33	108.07	28.19	91.35	53.81 to 87.04	2,872,840	1,777,504
<u>ALL</u>	9	68.60	66.86	61.87	21.33	108.07	28.19	91.35	53.81 to 87.04	2,872,840	1,777,504

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	6	77.02	76.96	72.74	11.63	105.80	60.76	91.35	60.76 to 91.35	1,647,594	1,198,542
2	6	77.02	76.96	72.74	11.63	105.80	60.76	91.35	60.76 to 91.35	1,647,594	1,198,542
<u>ALL</u>	9	68.60	66.86	61.87	21.33	108.07	28.19	91.35	53.81 to 87.04	2,872,840	1,777,504

05 Blaine
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 9
 Total Sales Price : 25,855,563
 Total Adj. Sales Price : 25,855,563
 Total Assessed Value : 15,997,534
 Avg. Adj. Sales Price : 2,872,840
 Avg. Assessed Value : 1,777,504

MEDIAN : 69
 WGT. MEAN : 62
 MEAN : 67
 COD : 21.33
 PRD : 108.07

COV : 29.02
 STD : 19.40
 Avg. Abs. Dev : 14.63
 MAX Sales Ratio : 91.35
 MIN Sales Ratio : 28.19

95% Median C.I. : 53.81 to 87.04
 95% Wgt. Mean C.I. : 55.64 to 68.11
 95% Mean C.I. : 51.95 to 81.77

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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	68.60	66.86	61.87	21.33	108.07	28.19	91.35	53.81 to 87.04	2,872,840	1,777,504
2	9	68.60	66.86	61.87	21.33	108.07	28.19	91.35	53.81 to 87.04	2,872,840	1,777,504
____ ALL ____	9	68.60	66.86	61.87	21.33	108.07	28.19	91.35	53.81 to 87.04	2,872,840	1,777,504

Blaine County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	2	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Logan	1	4,250	4,250	4,000	4,000	3,400	3,400	3,000	3,000	3,670
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
Cherry	1	3,000	2,999	n/a	2,997	3,000	3,000	3,014	3,000	3,003
Brown	1	4,360	4,360	4,122	4,122	3,801	3,801	3,801	3,801	4,092
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	685	685
Custer	2	n/a	610	n/a	599	599	n/a	n/a	599	604
Logan	1	n/a	1,499	1,498	1,498	1,404	1,404	1,258	1,258	1,418
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Brown	1	n/a	1,091	1,090	1,090	995	810	810	810	1,004
Loup	1	n/a	1,050	1,050	1,050	980	980	980	980	1,015

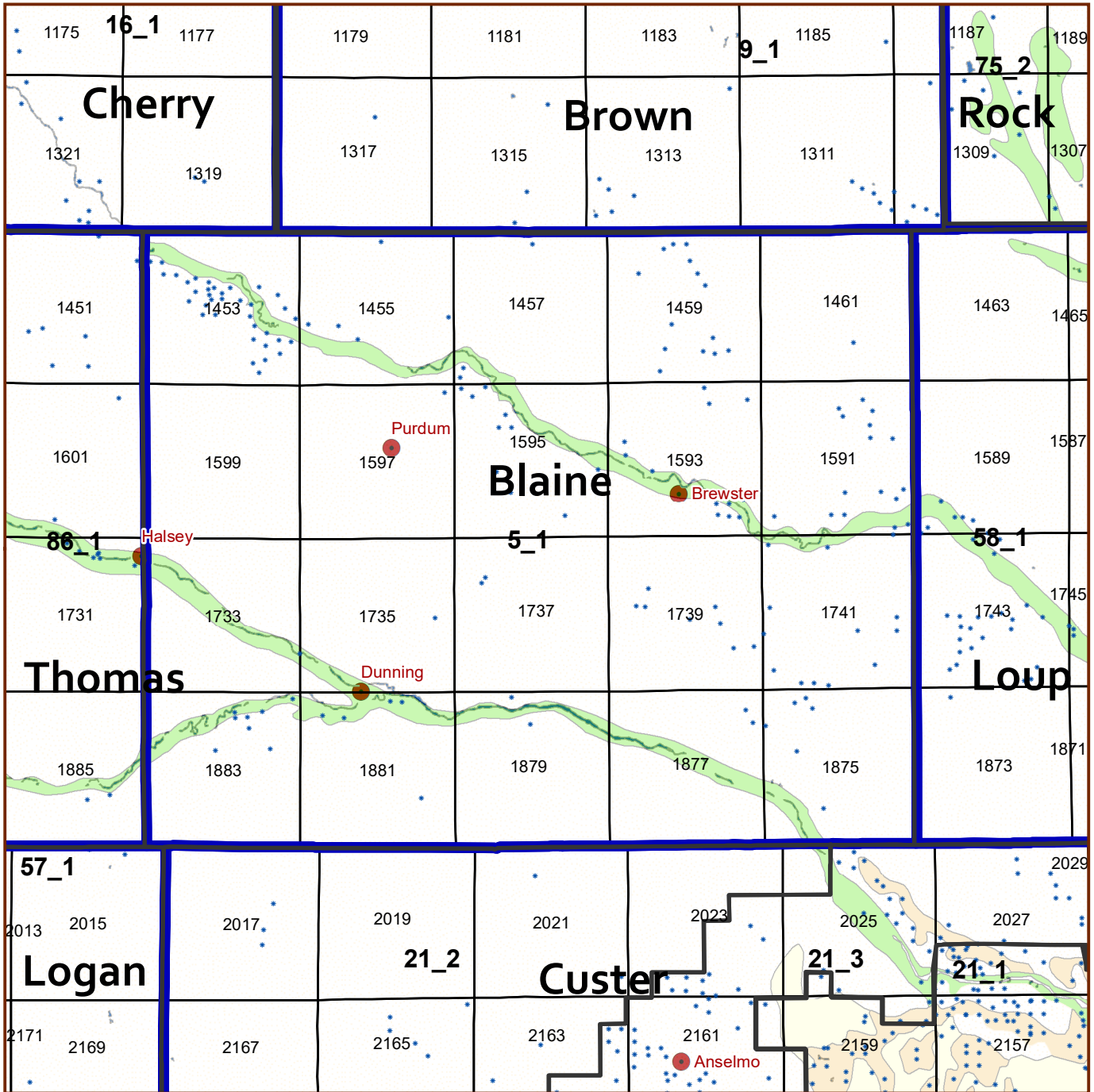
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	2	715	715	715	715	685	685	685	685	690
Custer	2	719	635	644	625	586	680	n/a	n/a	676
Logan	1	769	765	765	765	765	765	765	n/a	766
Thomas	1	670	670	670	670	670	670	670	670	670
Cherry	1	774	765	765	765	765	630	590	590	646
Brown	1	1,008	1,008	858	858	796	796	765	765	824
Loup	1	1,008	n/a	1,008	1,008	1,008	1,008	1,008	1,008	1,008

County	Mkt Area	CRP	TIMBER	WASTE
Blaine	2	n/a	n/a	25
Custer	2	n/a	n/a	40
Logan	1	765	n/a	15
Thomas	1	n/a	n/a	150
Cherry	1	1,000	n/a	100
Brown	1	739	798	75
Loup	1	802	n/a	100

Source: 2026 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

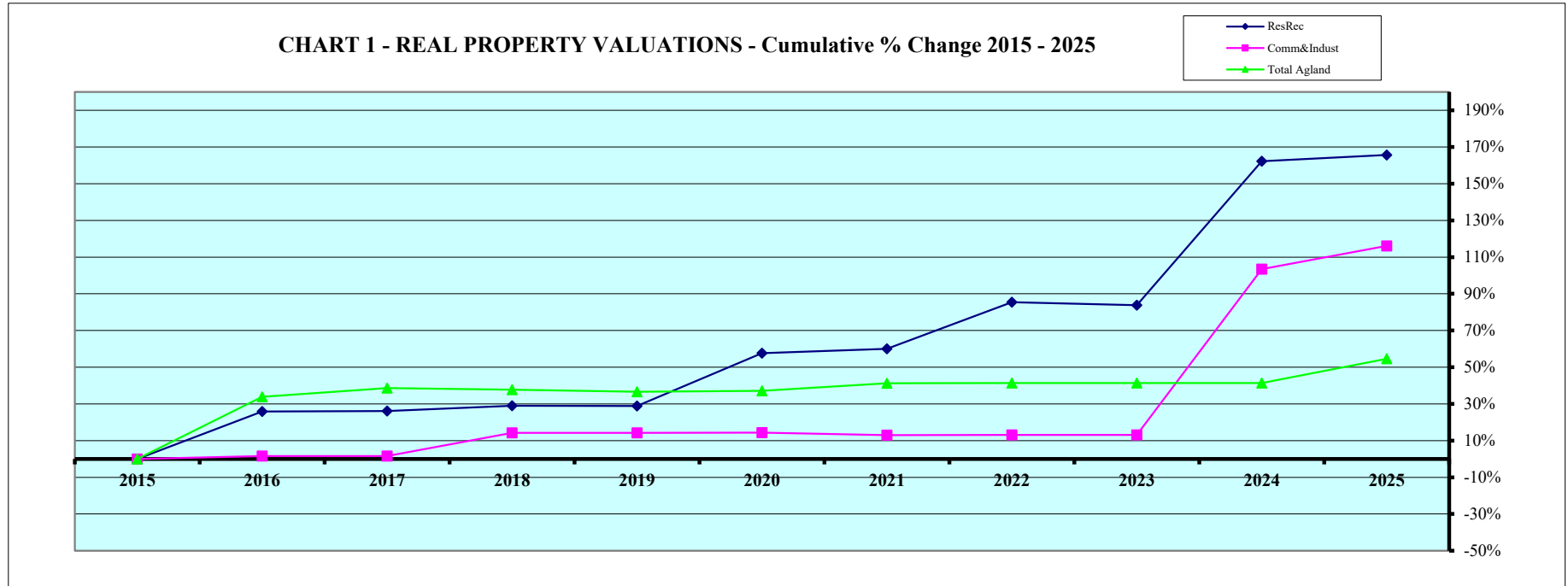
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2015 - 2025



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
2015	3,767,299	-	-	-	500,389	-	-	-	195,645,356	-	-	-
2016	4,742,973	975,674	25.90%	25.90%	508,552	8,163	1.63%	1.63%	261,799,713	66,154,357	33.81%	33.81%
2017	4,751,079	8,106	0.17%	26.11%	508,552	0	0.00%	1.63%	271,127,944	9,328,231	3.56%	38.58%
2018	4,858,067	106,988	2.25%	28.95%	571,701	63,149	12.42%	14.25%	269,430,660	-1,697,284	-0.63%	37.71%
2019	4,855,617	-2,450	-0.05%	28.89%	571,701	0	0.00%	14.25%	267,302,257	-2,128,403	-0.79%	36.63%
2020	5,936,906	1,081,289	22.27%	57.59%	572,241	540	0.09%	14.36%	268,220,474	918,217	0.34%	37.10%
2021	6,029,266	92,360	1.56%	60.04%	565,100	-7,141	-1.25%	12.93%	276,418,361	8,197,887	3.06%	41.29%
2022	6,985,821	956,555	15.87%	85.43%	565,898	798	0.14%	13.09%	276,605,936	187,575	0.07%	41.38%
2023	6,926,084	-59,737	-0.86%	83.85%	565,898	0	0.00%	13.09%	276,581,475	-24,461	-0.01%	41.37%
2024	9,880,347	2,954,263	42.65%	162.27%	1,017,981	452,083	79.89%	103.44%	276,679,633	98,158	0.04%	41.42%
2025	10,008,606	128,259	1.30%	165.67%	1,081,447	63,466	6.23%	116.12%	302,438,092	25,758,459	9.31%	54.58%

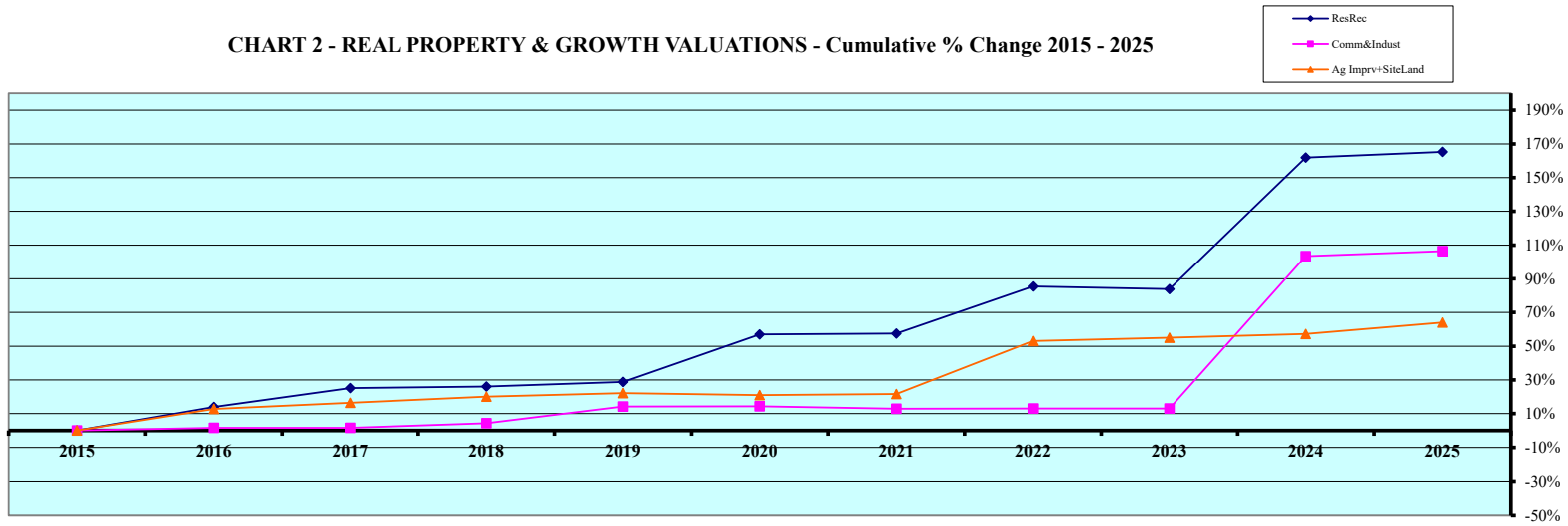
Rate Annual %chg: Residential & Recreational **10.26%** Commercial & Industrial **8.01%** Agricultural Land **4.45%**

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 2015 - 2025



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
2015	3,767,299	28,800	0.76%	3,738,499	--	--	500,389	0	0.00%	500,389	--	--
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	13.98%	508,552	0	0.00%	508,552	1.63%	1.63%
2017	4,751,079	33,134	0.70%	4,717,945	-0.53%	25.23%	508,552	0	0.00%	508,552	0.00%	1.63%
2018	4,858,067	109,928	2.26%	4,748,139	-0.06%	26.04%	571,701	49,600	8.68%	522,101	2.66%	4.34%
2019	4,855,617	0	0.00%	4,855,617	-0.05%	28.89%	571,701	0	0.00%	571,701	0.00%	14.25%
2020	5,936,906	20,322	0.34%	5,916,584	21.85%	57.05%	572,241	0	0.00%	572,241	0.09%	14.36%
2021	6,029,266	96,484	1.60%	5,932,782	-0.07%	57.48%	565,100	0	0.00%	565,100	-1.25%	12.93%
2022	6,985,821	0	0.00%	6,985,821	15.87%	85.43%	565,898	0	0.00%	565,898	0.14%	13.09%
2023	6,926,084	0	0.00%	6,926,084	-0.86%	83.85%	565,898	0	0.00%	565,898	0.00%	13.09%
2024	9,880,347	14,124	0.14%	9,866,223	42.45%	161.89%	1,017,981	0	0.00%	1,017,981	79.89%	103.44%
2025	10,008,606	15,270	0.15%	9,993,336	1.14%	165.27%	1,081,447	48,559	4.49%	1,032,888	1.46%	106.42%
Rate Ann%chg	10.26%		Resid & Recreat w/o growth			9.37%	8.01%		C & I w/o growth			8.46%

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
2015	5,430,008	9,660,552	15,090,560	321,746	2.13%	14,768,814	--	--
2016	7,968,220	9,652,712	17,620,932	595,349	3.38%	17,025,583	12.82%	12.82%
2017	8,539,515	9,670,926	18,210,441	646,987	3.55%	17,563,454	-0.33%	16.39%
2018	8,623,409	9,679,767	18,303,176	173,652	0.95%	18,129,524	-0.44%	20.14%
2019	8,601,880	9,918,687	18,520,567	81,900	0.44%	18,438,667	0.74%	22.19%
2020	8,718,072	9,700,402	18,418,474	151,338	0.82%	18,267,136	-1.37%	21.05%
2021	9,072,726	9,732,135	18,804,861	438,385	2.33%	18,366,476	-0.28%	21.71%
2022	13,719,012	9,682,187	23,401,199	298,605	1.28%	23,102,594	22.85%	53.09%
2023	13,912,278	9,681,266	23,593,544	195,571	0.83%	23,397,973	-0.01%	55.05%
2024	14,185,828	9,821,359	24,007,187	268,624	1.12%	23,738,563	0.61%	57.31%
2025	15,514,952	9,889,698	25,404,650	647,626	2.55%	24,757,024	3.12%	64.06%
Rate Ann%chg	11.07%	0.23%	5.35%	Ag Imprv+Site w/o growth			3.77%	

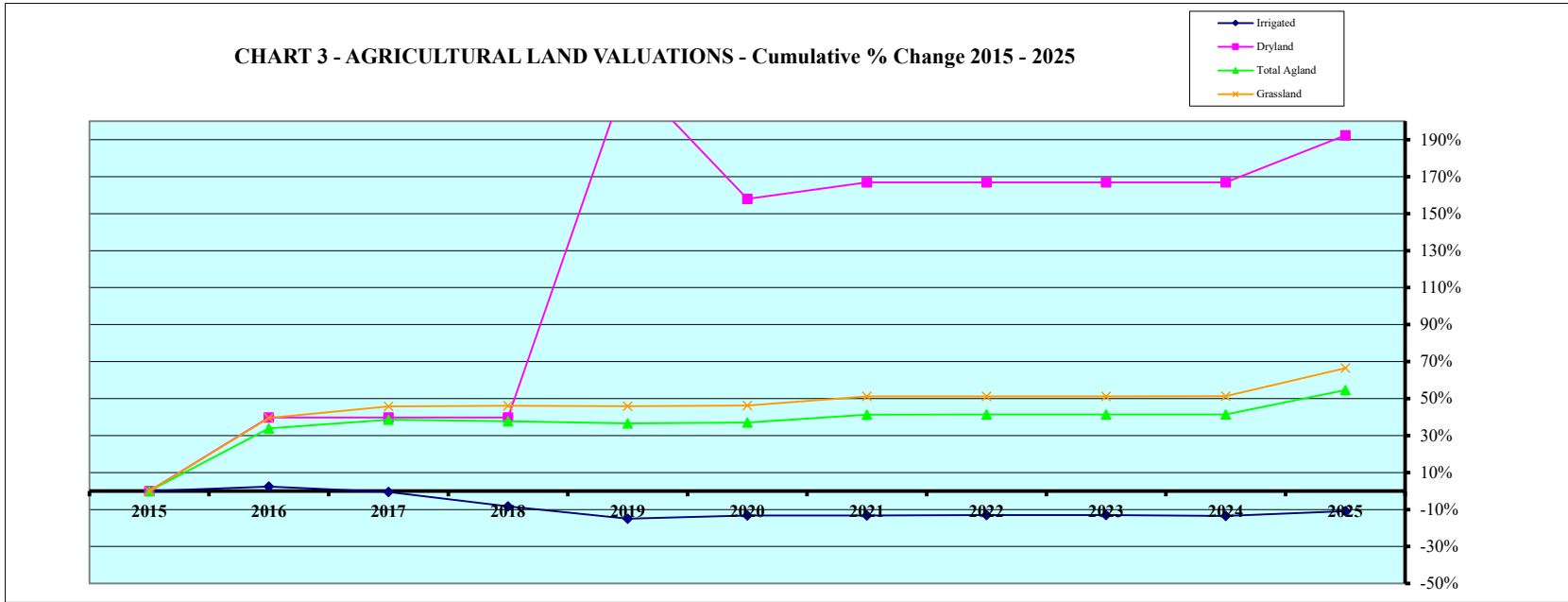
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 5
County BLAINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	29,977,962	-	-	-	73,995	-	-	-	165,364,297	-	-	-
2016	30,700,551	722,589	2.41%	2.41%	103,450	29,455	39.81%	39.81%	230,771,555	65,407,258	39.55%	39.55%
2017	29,813,658	-886,893	-2.89%	-0.55%	103,450	0	0.00%	39.81%	240,974,017	10,202,462	4.42%	45.72%
2018	27,478,941	-2,334,717	-7.83%	-8.34%	103,450	0	0.00%	39.81%	241,614,388	640,371	0.27%	46.11%
2019	25,496,142	-1,982,799	-7.22%	-14.95%	241,006	137,556	132.97%	225.71%	241,321,328	-293,060	-0.12%	45.93%
2020	26,005,542	509,400	2.00%	-13.25%	190,853	-50,153	-20.81%	157.93%	241,735,447	414,119	0.17%	46.18%
2021	26,005,647	105	0.00%	-13.25%	197,549	6,696	3.51%	166.98%	249,925,051	8,189,604	3.39%	51.14%
2022	26,069,445	63,798	0.25%	-13.04%	197,549	0	0.00%	166.98%	250,064,128	139,077	0.06%	51.22%
2023	26,067,741	-1,704	-0.01%	-13.04%	197,549	0	0.00%	166.98%	250,038,770	-25,358	-0.01%	51.20%
2024	25,949,196	-118,545	-0.45%	-13.44%	197,549	0	0.00%	166.98%	250,255,286	216,516	0.09%	51.34%
2025	26,707,758	758,562	2.92%	-10.91%	216,340	18,791	9.51%	192.37%	275,232,893	24,977,607	9.98%	66.44%

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
2015	119,176	-	-	-	109,926	-	-	-	195,645,356	-	-	-
2016	116,297	-2,879	-2.42%	-2.42%	107,860	-2,066	-1.88%	-1.88%	261,799,713	66,154,357	33.81%	33.81%
2017	113,281	-3,016	-2.59%	-4.95%	123,538	15,678	14.54%	12.38%	271,127,944	9,328,231	3.56%	38.58%
2018	111,056	-2,225	-1.96%	-6.81%	122,825	-713	-0.58%	11.73%	269,430,660	-1,697,284	-0.63%	37.71%
2019	102,214	-8,842	-7.96%	-14.23%	141,567	18,742	15.26%	28.78%	267,302,257	-2,128,403	-0.79%	36.63%
2020	103,595	1,381	1.35%	-13.07%	185,037	43,470	30.71%	68.33%	268,220,474	918,217	0.34%	37.10%
2021	103,592	-3	0.00%	-13.08%	186,522	1,485	0.80%	69.68%	276,418,361	8,197,887	3.06%	41.29%
2022	103,713	121	0.12%	-12.97%	171,101	-15,421	-8.27%	55.65%	276,605,936	187,575	0.07%	41.38%
2023	105,521	1,808	1.74%	-11.46%	171,894	793	0.46%	56.37%	276,581,475	-24,461	-0.01%	41.37%
2024	105,553	32	0.03%	-11.43%	172,049	155	0.09%	56.51%	276,679,633	98,158	0.04%	41.42%
2025	105,143	-410	-0.39%	-11.78%	175,958	3,909	2.27%	60.07%	302,438,092	25,758,459	9.31%	54.58%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	29,977,962	14,275	2,100			71,585	139	515			165,389,195	420,691	393		
2016	30,760,086	14,648	2,100	0.00%	0.00%	103,450	144	720	39.81%	39.81%	230,762,036	420,030	549	39.75%	39.75%
2017	30,636,018	14,589	2,100	0.00%	0.00%	103,450	144	720	0.00%	39.81%	240,826,832	419,805	574	4.42%	45.92%
2018	30,525,159	14,536	2,100	0.00%	0.00%	103,450	144	720	0.00%	39.81%	240,767,872	419,733	574	-0.01%	45.91%
2019	25,364,871	12,079	2,100	0.00%	0.00%	241,006	335	720	0.00%	39.81%	241,663,744	421,135	574	0.04%	45.96%
2020	25,886,574	12,327	2,100	0.00%	0.00%	190,853	335	570	-20.81%	10.71%	241,705,694	420,421	575	0.19%	46.24%
2021	26,005,224	12,383	2,100	0.00%	0.00%	197,549	335	590	3.51%	14.60%	249,930,785	420,150	595	3.47%	51.31%
2022	26,005,224	12,383	2,100	0.00%	0.00%	197,549	335	590	0.00%	14.60%	249,885,368	420,031	595	0.01%	51.33%
2023	26,067,741	12,413	2,100	0.00%	0.00%	197,549	335	590	0.00%	14.60%	250,038,767	420,287	595	0.00%	51.33%
2024	25,949,196	12,357	2,100	0.00%	0.00%	197,549	335	590	0.00%	14.60%	250,099,502	420,389	595	0.00%	51.33%
2025	26,510,400	12,624	2,100	0.00%	0.00%	216,340	333	650	10.14%	26.21%	275,316,858	420,376	655	10.09%	66.59%

Rate Annual %chg Average Value/Acre: -1.22% 11.69% 5.23%

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
2015	119,176	4,775	25			109,858	2,120	52			195,667,776	442,001	443		
2016	116,297	4,660	25	0.00%	0.00%	107,566	2,185	49	-4.98%	-4.98%	261,849,435	441,666	593	33.92%	33.92%
2017	113,334	4,541	25	0.01%	0.00%	123,518	2,517	49	-0.34%	-5.30%	271,803,152	441,595	616	3.82%	39.04%
2018	111,509	4,467	25	0.00%	0.00%	122,526	2,497	49	-0.02%	-5.32%	271,630,516	441,377	615	-0.01%	39.02%
2019	102,201	4,090	25	0.12%	0.13%	141,561	2,854	50	1.09%	-4.29%	267,513,383	440,492	607	-1.32%	37.19%
2020	103,035	4,120	25	0.07%	0.20%	185,741	2,979	62	25.74%	20.35%	268,071,897	440,181	609	0.28%	37.57%
2021	103,594	4,142	25	0.00%	0.20%	187,155	2,977	63	0.81%	21.32%	276,424,307	439,988	628	3.16%	41.92%
2022	103,585	4,142	25	0.00%	0.20%	188,335	3,001	63	-0.16%	21.13%	276,380,061	439,892	628	0.01%	41.93%
2023	103,586	4,142	25	0.00%	0.20%	173,819	3,013	58	-8.09%	11.32%	276,581,462	440,190	628	0.01%	41.93%
2024	105,758	4,229	25	0.00%	0.20%	172,051	2,940	59	1.47%	12.96%	276,524,056	440,248	628	-0.03%	41.89%
2025	105,143	4,204	25	0.00%	0.20%	175,958	2,962	59	1.49%	14.64%	302,324,699	440,499	686	9.27%	55.04%

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BLAINE

Rate Annual %chg Average Value/Acre: 4.45%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
431	BLAINE	7,409,565	7,607,271	30,724,439	10,008,606	1,081,447	0	0	302,438,092	15,514,952	9,889,698	0	384,674,070
cnty sectorvalue % of total value:		1.93%	1.98%	7.99%	2.60%	0.28%			78.62%	4.03%	2.57%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
12	BREWSTER	5,339	100,161	1,766	668,314	0	0	287,121	0	0	0	0	1,062,701
2.78%	%sector of county sector	0.07%	1.32%	0.01%	6.68%								0.28%
	%sector of municipality	0.50%	9.43%	0.17%	62.89%			27.02%					100.00%
80	DUNNING	2,526	583,101	964,975	2,502,842	0	0	127,823	0	0	0	0	4,181,267
18.56%	%sector of county sector	0.03%	7.67%	3.14%	25.01%								1.09%
	%sector of municipality	0.06%	13.95%	23.08%	59.86%			3.06%					100.00%
68	HALSEY	0	7,508	84	210,477	0	0	0	0	0	0	0	218,069
15.78%	%sector of county sector		0.10%	0.00%	2.10%								0.06%
	%sector of municipality		3.44%	0.04%	96.52%								100.00%
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Total Real Property Sum Lines 17, 25, & 30	Records : 1,649	Value : 356,786,140	Growth 284,650	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	52	139,648	0	0	13	119,511	65	259,159	
02. Res Improve Land	110	368,999	1	5,321	32	279,053	143	653,373	
03. Res Improvements	111	3,730,684	1	83,087	34	4,300,042	146	8,113,813	
04. Res Total	163	4,239,331	1	88,408	47	4,698,606	211	9,026,345	34,933
% of Res Total	77.25	46.97	0.47	0.98	22.27	52.05	12.80	2.53	12.27
05. Com UnImp Land	5	8,574	0	0	1	2,255	6	10,829	
06. Com Improve Land	24	44,334	0	0	14	52,474	38	96,808	
07. Com Improvements	26	552,499	0	0	21	731,993	47	1,284,492	
08. Com Total	31	605,407	0	0	22	786,722	53	1,392,129	0
% of Com Total	58.49	43.49	0.00	0.00	41.51	56.51	3.21	0.39	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	4,239,331	1	88,408	47	4,698,606	211	9,026,345	34,933
% of Res & Rec Total	77.25	46.97	0.47	0.98	22.27	52.05	12.80	2.53	12.27
Com & Ind Total	31	605,407	0	0	22	786,722	53	1,392,129	0
% of Com & Ind Total	58.49	43.49	0.00	0.00	41.51	56.51	3.21	0.39	0.00
17. Taxable Total	194	4,844,738	1	88,408	69	5,485,328	264	10,418,474	34,933
% of Taxable Total	73.48	46.50	0.38	0.85	26.14	52.65	16.01	2.92	12.27

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	38	72

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	4,476	0	0	1,171	270,877,714	1,172	270,882,190
28. Ag-Improved Land	0	0	0	0	210	48,915,609	210	48,915,609
29. Ag Improvements	0	0	0	0	213	26,569,867	213	26,569,867

30. Ag Total				1,385	346,367,666
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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	38	38.36	230,160	38	38.36	230,160	
32. HomeSite Improv Land	135	158.98	953,880	135	158.98	953,880	
33. HomeSite Improvements	154	0.00	17,603,020	154	0.00	17,603,020	161,751
34. HomeSite Total				192	197.34	18,787,060	
35. FarmSite UnImp Land	27	38.83	58,245	27	38.83	58,245	
36. FarmSite Improv Land	157	435.52	653,280	157	435.52	653,280	
37. FarmSite Improvements	199	0.00	8,966,847	199	0.00	8,966,847	87,966
38. FarmSite Total				226	474.35	9,678,372	
39. Road & Ditches	432	1,386.58	0	432	1,386.58	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				418	2,058.27	28,465,432	249,717

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	605.87	573,558	1	605.87	573,558
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	1,364.91	10.34%	2,866,311	10.34%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	1,239.52	9.39%	2,602,992	9.39%	2,100.00
49. 3A1	898.89	6.81%	1,887,669	6.81%	2,100.00
50. 3A	1,993.89	15.10%	4,187,169	15.10%	2,100.00
51. 4A1	3,915.94	29.66%	8,223,474	29.66%	2,100.00
52. 4A	3,788.45	28.70%	7,955,745	28.70%	2,100.00
53. Total	13,201.60	100.00%	27,723,360	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	332.83	100.00%	227,988	100.00%	685.00
62. Total	332.83	100.00%	227,988	100.00%	685.00
Grass					
63. 1G1	24,263.63	5.78%	17,348,507	5.99%	715.00
64. 1G	40.31	0.01%	28,821	0.01%	714.98
65. 2G1	23,131.29	5.51%	16,538,890	5.71%	715.00
66. 2G	20,963.84	4.99%	14,989,166	5.17%	715.00
67. 3G1	16,936.79	4.03%	11,601,724	4.01%	685.00
68. 3G	323,742.39	77.10%	221,763,602	76.56%	685.00
69. 4G1	4,559.42	1.09%	3,123,210	1.08%	685.00
70. 4G	6,240.75	1.49%	4,274,925	1.48%	685.00
71. Total	419,878.42	100.00%	289,668,845	100.00%	689.89
Irrigated Total					
Irrigated Total	13,201.60	3.00%	27,723,360	8.72%	2,100.00
Dry Total					
Dry Total	332.83	0.08%	227,988	0.07%	685.00
Grass Total					
Grass Total	419,878.42	95.31%	289,668,845	91.12%	689.89
72. Waste	4,198.03	0.95%	104,991	0.03%	25.01
73. Other	2,951.68	0.67%	177,050	0.06%	59.98
74. Exempt	10,686.86	2.43%	7,232,698	2.28%	676.78
75. Market Area Total	440,562.56	100.00%	317,902,234	100.00%	721.58

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	13,201.60	27,723,360	13,201.60	27,723,360
77. Dry Land	0.00	0	0.00	0	332.83	227,988	332.83	227,988
78. Grass	6.26	4,476	0.00	0	419,872.16	289,664,369	419,878.42	289,668,845
79. Waste	0.00	0	0.00	0	4,198.03	104,991	4,198.03	104,991
80. Other	0.00	0	0.00	0	2,951.68	177,050	2,951.68	177,050
81. Exempt	0.00	0	0.00	0	10,686.86	7,232,698	10,686.86	7,232,698
82. Total	6.26	4,476	0.00	0	440,556.30	317,897,758	440,562.56	317,902,234

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	13,201.60	3.00%	27,723,360	8.72%	2,100.00
Dry Land	332.83	0.08%	227,988	0.07%	685.00
Grass	419,878.42	95.31%	289,668,845	91.12%	689.89
Waste	4,198.03	0.95%	104,991	0.03%	25.01
Other	2,951.68	0.67%	177,050	0.06%	59.98
Exempt	10,686.86	2.43%	7,232,698	2.28%	676.78
Total	440,562.56	100.00%	317,902,234	100.00%	721.58

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	1	4,696	2	30,592	2	276,296	3	311,584	0
83.2 Brewster Village	23	61,581	23	66,408	23	750,157	46	878,146	0
83.3 Dunning Village	24	58,790	76	241,222	77	2,443,594	101	2,743,606	3,652
83.4 Halsey Village	1	3,285	6	19,075	6	185,268	7	207,628	0
83.5 Purdum Vill Unincorp	4	15,992	5	42,294	5	351,665	9	409,951	0
83.6 Rural	12	114,815	31	253,782	33	4,106,833	45	4,475,430	31,281
84 Residential Total	65	259,159	143	653,373	146	8,113,813	211	9,026,345	34,933

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	1	3,266	3	176,577	3	179,843	0
85.2	Brewster Village	1	945	9	20,185	10	281,214	11	302,344	0
85.3	Dunning Village	4	7,629	15	24,149	15	237,523	19	269,301	0
85.4	Halsey Village	1	2,255	0	0	0	0	1	2,255	0
85.5	Purdum Vill Unincorp	0	0	7	19,773	9	151,367	9	171,140	0
85.6	Rural	0	0	6	29,435	10	437,811	10	467,246	0
86	Commercial Total	6	10,829	38	96,808	47	1,284,492	53	1,392,129	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	24,263.63	5.78%	17,348,507	5.99%	715.00
88. 1G	40.31	0.01%	28,821	0.01%	714.98
89. 2G1	23,131.29	5.51%	16,538,890	5.71%	715.00
90. 2G	20,963.84	4.99%	14,989,166	5.17%	715.00
91. 3G1	16,936.79	4.03%	11,601,724	4.01%	685.00
92. 3G	323,742.39	77.10%	221,763,602	76.56%	685.00
93. 4G1	4,559.42	1.09%	3,123,210	1.08%	685.00
94. 4G	6,240.75	1.49%	4,274,925	1.48%	685.00
95. Total	419,878.42	100.00%	289,668,845	100.00%	689.89
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	419,878.42	100.00%	289,668,845	100.00%	689.89
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	419,878.42	100.00%	289,668,845	100.00%	689.89

2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)

05 Blaine

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	10,008,606	9,026,345	-982,261	-9.81%	34,933	-10.16%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	15,514,952	18,787,060	3,272,108	21.09%	161,751	20.05%
04. Total Residential (sum lines 1-3)	25,523,558	27,813,405	2,289,847	8.97%	196,684	8.20%
05. Commercial	1,081,447	1,392,129	310,682	28.73%	0	28.73%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	1,081,447	1,392,129	310,682	28.73%	0	28.73%
08. Ag-Farmsite Land, Outbuildings	9,889,698	9,678,372	-211,326	-2.14%	87,966	-3.03%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	9,889,698	9,678,372	-211,326	-2.14%	87,966	-3.03%
12. Irrigated	26,707,758	27,723,360	1,015,602	3.80%		
13. Dryland	216,340	227,988	11,648	5.38%		
14. Grassland	275,232,893	289,668,845	14,435,952	5.24%		
15. Wasteland	105,143	104,991	-152	-0.14%		
16. Other Agland	175,958	177,050	1,092	0.62%		
17. Total Agricultural Land	302,438,092	317,902,234	15,464,142	5.11%		
18. Total Value of all Real Property (Locally Assessed)	338,932,795	356,786,140	17,853,345	5.27%	284,650	5.18%

2026 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:
	\$47,500
7.	Adopted budget, or granted budget if different from above:
	\$47,500
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000
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:
	\$12,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,500
12.	Amount of last year's assessor's budget not used:
	\$21, 031.36

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	N/A

3.	What municipalities in the county are zoned?
	N/A
4.	When was zoning implemented?
	N/A

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Central Plains Valuation
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appraiser must have a license and be a certified appraiser in the state of Nebraska.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraisal company was currently hired to complete the listing services and will help establish values for the county's properties; however the final valuation is reviewed and approved by the county assessor.

2026 Residential Assessment Survey for Blaine County

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

2026 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:
	Central Plains Valuation LLC
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Only the cost approach is used to determine the market value of commercial properties as there is insufficient market data to develop the other approaches.
2a.	Describe the process used to determine the value of unique commercial properties.
	When necessary, a Certified General Appraiser is hired to help value unique properties in the county.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are established using market data from within the county and surrounding areas.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Only one valuation group is used to value commercial property.
5.	Describe the methodology used to determine the commercial lot values.
	The square foot method is used to determine commercial lot values, because sales data within the county is limited. Residential and commercial lots are valued using the same table.

2026 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:
	Central Plains Valuation LLC and the county assessor.
2.	Describe the process used to determine and monitor market areas.
	Only one market area is utilized in the county due to the homogenous nature of the land countywide.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Rural residential lands are identified through the annual land use study. Generally, a parcel that is 80 acres or less will be reviewed to determine what the primary use of the parcel is. There is currently not any land in the county classified as recreational.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes, farm home sites and rural residential home sites are valued the same.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	No separate market analysis has been done at this point.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A
6a.	Are any other agricultural subclasses used? If yes, please explain.
	None
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).

	N/A
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PLAN OF ASSESSMENT FOR BLAINE COUNTY
2025

For Years: 2026, 2027, 2028

Dated: July 15, 2025

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 2025 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	210	.128	3.24
Commercial	51	.031	.33
Agricultural	1379	.84	96.43

Other pertinent facts: There are 440,499.36, taxable acres in Blaine County and 10,686.86 exempt acres. Taxable acres are classified as follows: 95.43 % grassland, 2.87 % irrigated, .95% waste, .08 dryland, .67 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2025 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 \$45,500. The assessor attends all mandatory meetings, the spring and fall workshop, and attends monthly West Central District meetings as time permits. Approved books are kept in the office as reference for assessment issues. The assessor refers to The Nebraska Assessors Reference Manual for procedure clarification.

B. Cadastral Maps

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

C. Property Record Cards

Property record cards are kept electronically. They include photos, sketches, changes in property, and appraisal information. Historical files are also kept in the office in the form of paper files. Historical information contained in the paper files are being carried forward to the electronic files. These historical files are updated with current appraisal information and are used for easy access to the public.

D. Software

Blaine County uses MIPS and gWorks software.

E. Web Access

Web access is available for assessment records.

Current Assessment Procedures for Real Property

A. Discover, List, & Inventory All Property

521 transfer forms are filed with each change of ownership. On-site inspections are done if necessary. Changes in ownership are entered into MIPS via the Sales file. Sales are reviewed by both buyer and seller by filling out a Sales Verification Questionnaire or by phone or in-person verification. Sales prices are adjusted if necessary.

B. Data Collection

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

C. Review Assessment Sales Ration Studies before Assessment Actions

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

D. Approaches to Value

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

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

E. Reconciliation of Final Value and documentation

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

F. Review assessment sales ratios 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 2025

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	95.04	21.95	113.51
Commercial	93	11.83	91.35
Agricultural	69.22	14.11	104.36

For more information regarding statistical measures, see 2025 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2026

Residential

A county-wide reappraisal will be implemented per the 6-Year cycle. CPV will collect data in the field, input data into MIPS, and update all tables for setting final values

Commercial

A county-wide reappraisal will be implemented. CPV will collect data in the field, input data into the MIPS computer program, and update all tables for setting final values.

Agricultural

A county-wide reappraisal will be implemented for all rural residences. CPV will collect data in the field, input data into the MIPS assessor’s programs, and update all tables for setting final values.

Assessment Action Planned for the Assessment Year 2027

Residential

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

Commercial

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

Agricultural

Analyze agricultural sales to determine market value, and implement new values as indicated. New structures or changes to existing home and farm sites will be picked-up and data entered on the appraisal records by CPV.

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

Assessment Action Planned for the Assessment Year 2028

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

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

- a. The county assessor updates all changes in ownership. gWorks is utilized for parcel splits and boundaries.

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

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

3. Personal Property

Administer annual filing of 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, 2025

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.