

NEBRASKA

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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BLAINE COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Blaine County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Blaine County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: April Warren, Blaine County Assessor

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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this 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 staff 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 Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The 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 and 92% to 100% for all other classes of real property.

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. 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 PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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.

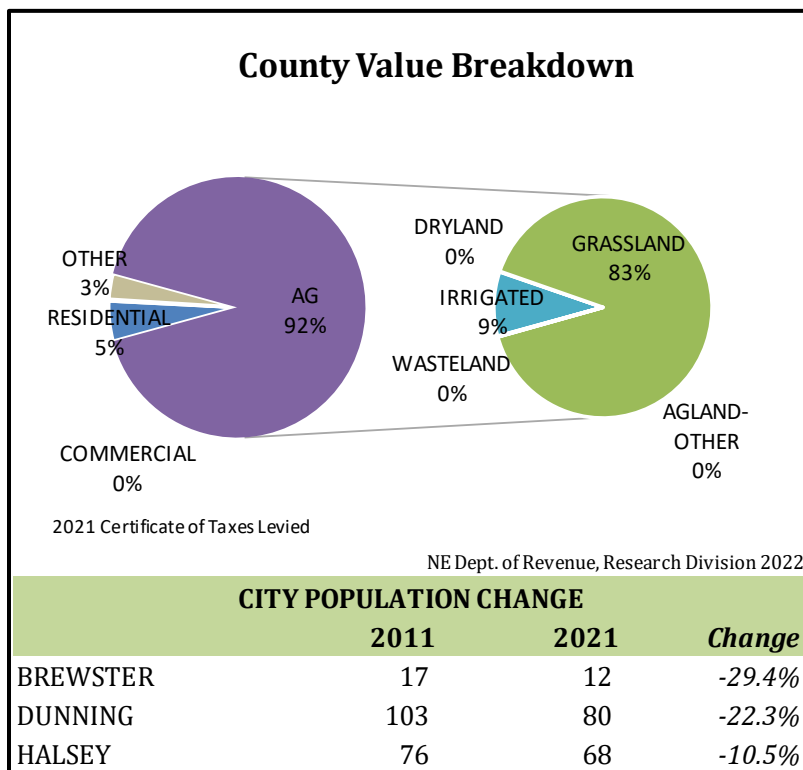
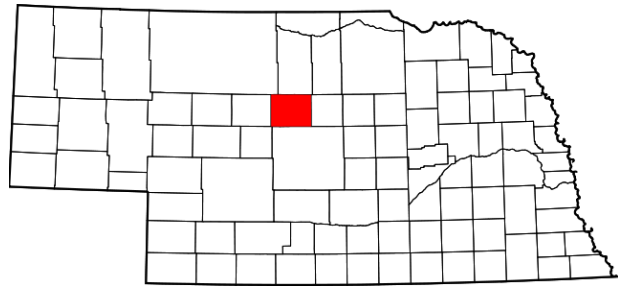
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 431 residents, per the Census Bureau Quick Facts for 2020, reflecting a 10% population decrease over the 2010 U.S. Census. Reports indicate that 74% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$48,449 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Blaine County are located in and around Dunning, the largest town in the county. According to the latest U.S. Census Bureau, there are 12 employer establishments that employ 23 people, a 15% 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.

2022 Residential Correlation for Blaine County

Assessment Actions

A rural residential reappraisal was completed with new replacement costs and depreciation tables applied. Rural outbuildings were updated with Marshall & Swift costing. Pick-up work was 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 sales qualification and verification process of the county was reviewed with the county assessor. It was determined that arm's-length sales are appropriately being represented in the sales file for measurement purposes. In the residential class of property, 75% of residential sales in Blaine County are being used as qualified sales which is higher than the statewide average.

Two valuation groups are used for analysis purposes in Blaine County. Dunning which is the location of the consolidated high school, comprises Valuation Group 1. Valuation Group 2 contains Brewster, Halsey, Purdum, and the rural area in Blaine County. Costing and depreciation tables are both dated 2019.

The Blaine County Assessor has submitted a three-year plan that details planned assessment actions for the county. A written valuation methodology has not been completed for submission to the Property Assessment Division (Division) at this time.

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

The overall median value of 117% is above the acceptable range but consist of only seven sales. Neither of the two valuation groups have sufficient sales for statistical reliance. The overall statistics are heavily impacted by one mobile home with a 402% ratio. When removed all statistics are only slightly above the acceptable range for a rural market but the sample size is too small to accurately determine a level of value. The residential class is within the six-year inspection cycle.

2022 Residential Correlation for Blaine County

A comparison of the value change in the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample 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 appears 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.

2022 Commercial Correlation for Blaine County

Assessment Actions

Pick-up work was done 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 commercial review process includes the examination of the three approaches to value. The low number of commercial parcels and corresponding low number of sales yields the sales comparison approach unreliable. With income data generally not available, the only viable approach to value is the cost approach.

The six-year review and inspection cycle is up to date in the county. The usability rate at 100% is above the state-wide average, and demonstrates the county assessor's attempt to use any commercial sales that occur. The costing and depreciation tables are 2019 while the lot study is from 2014. Valuation growth patterns follow similarly sized counties. The county assessor has been working on a written valuation methodology but has not provided one the Property Assessment Division (Division).

Description of Analysis

Blaine County had five commercial sales during the study period with a median of 78%, a weighted mean of 46%, and a mean of 112%. The small sample that is populated with three very low dollar sales is not reliable.

A review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) shows a very insignificant change in value consistent with the lack of actions by the county assessor for the current year and the movement of markets of similar economic conditions. The limited number of commercial parcels and the low number of reliable sales dictates that determinations regarding the level of value must be based on the assessment practices of the county assessor.

Equalization and Quality of Assessment

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

2022 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.

2022 Agricultural Correlation for Blaine County

Assessment Actions

A reappraisal of rural improvements was completed with new replacement cost and depreciation tables applied. Rural outbuildings were updated with Marshall & Swift costing. Pick-up work was 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 primary soil in Blaine County is Valentine Sand resulting in the county mainly being comprised of grassland. Only one market area is deemed necessary to value the agricultural land. No agricultural intensive use has been identified in the county. Special valuation influences have not been identified as well.

The usability rate of the agricultural class is above the statewide average. The review of the sales roster documents that all non-qualified sales have adequate documentation.

Description of Analysis

A total of 11 qualified sales comprised the three-year study period with a resulting 73% median. Ten of the sales were grassland sales at the 80% Majority Land Use (MLU) level with the same 73% median. Even when the oldest years sales were removed, the median remained at 73%. No changes in agricultural land prices were deemed necessary.

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. Blaine County outbuildings in the agricultural market appear equalized with rural residential improvements. The Blaine County Assessor assessment practices are found to be compliant with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Grass						
County	10	73.09	78.69	73.10	23.97	107.65
2	10	73.09	78.69	73.10	23.97	107.65
ALL	11	73.00	77.27	72.76	23.05	106.20

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Blaine County is 73%.

2022 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	73	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, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	7	Median	117.01
Total Sales Price	\$301,511	Mean	158.72
Total Adj. Sales Price	\$301,511	Wgt. Mean	114.29
Total Assessed Value	\$344,602	Average Assessed Value of the Base	\$32,994
Avg. Adj. Sales Price	\$43,073	Avg. Assessed Value	\$49,229

Confidence Interval - Current

95% Median C.I	84.42 to 401.80
95% Wgt. Mean C.I	76.19 to 152.39
95% Mean C.I	52.29 to 265.15
% of Value of the Class of all Real Property Value in the County	2.27
% of Records Sold in the Study Period	3.30
% of Value Sold in the Study Period	4.93

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	5	100	92.63
2020	5	100	113.37
2019	8	100	80.78
2018	8	100	67.38

2022 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	5	Median	77.60
Total Sales Price	\$194,043	Mean	111.72
Total Adj. Sales Price	\$194,043	Wgt. Mean	46.07
Total Assessed Value	\$89,392	Average Assessed Value of the Base	\$11,266
Avg. Adj. Sales Price	\$38,809	Avg. Assessed Value	\$17,878

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	10.68 to 212.76
% of Value of the Class of all Real Property Value in the County	0.18
% of Records Sold in the Study Period	10.00
% of Value Sold in the Study Period	15.87

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	2	100	149.40
2020	2	100	305.73
2019	1	100	49.28
2018	2	100	49.28

05 Blaine
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 7
Total Sales Price : 301,511
Total Adj. Sales Price : 301,511
Total Assessed Value : 344,602
Avg. Adj. Sales Price : 43,073
Avg. Assessed Value : 49,229

MEDIAN : 117
WGT. MEAN : 114
MEAN : 159
COD : 57.52
PRD : 138.87

COV : 72.50
STD : 115.07
Avg. Abs. Dev : 67.30
MAX Sales Ratio : 401.80
MIN Sales Ratio : 84.42

95% Median C.I. : 84.42 to 401.80
95% Wgt. Mean C.I. : 76.19 to 152.39
95% Mean C.I. : 52.29 to 265.15

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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-19 To 31-DEC-19	2	103.79	103.79	104.32	12.74	99.49	90.57	117.01	N/A	62,500	65,199	
01-JAN-20 To 31-MAR-20	1	86.46	86.46	86.46	00.00	100.00	86.46	86.46	N/A	75,000	64,844	
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	1	401.80	401.80	401.80	00.00	100.00	401.80	401.80	N/A	3,500	14,063	
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	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	3	90.57	98.01	97.62	11.24	100.40	86.46	117.01	N/A	66,667	65,081	
01-OCT-20 To 30-SEP-21	4	165.38	204.25	147.14	59.97	138.81	84.42	401.80	N/A	25,378	37,340	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	1	86.46	86.46	86.46	00.00	100.00	86.46	86.46	N/A	75,000	64,844	
<u>ALL</u>	7	117.01	158.72	114.29	57.52	138.87	84.42	401.80	84.42 to 401.80	43,073	49,229	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	4	165.38	204.25	147.14	59.97	138.81	84.42	401.80	N/A	25,378	37,340	
2	3	90.57	98.01	97.62	11.24	100.40	86.46	117.01	N/A	66,667	65,081	
<u>ALL</u>	7	117.01	158.72	114.29	57.52	138.87	84.42	401.80	84.42 to 401.80	43,073	49,229	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	6	103.79	118.20	110.92	29.92	106.56	84.42	205.04	84.42 to 205.04	49,669	55,090	
06												
07	1	401.80	401.80	401.80	00.00	100.00	401.80	401.80	N/A	3,500	14,063	
<u>ALL</u>	7	117.01	158.72	114.29	57.52	138.87	84.42	401.80	84.42 to 401.80	43,073	49,229	

05 Blaine
RESIDENTIAL

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	401.80	401.80	401.80	00.00	100.00	401.80	401.80	N/A	3,500	14,063
Less Than 15,000	1	401.80	401.80	401.80	00.00	100.00	401.80	401.80	N/A	3,500	14,063
Less Than 30,000	2	263.76	263.76	159.62	52.34	165.24	125.72	401.80	N/A	14,250	22,747
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	6	103.79	118.20	110.92	29.92	106.56	84.42	205.04	84.42 to 205.04	49,669	55,090
Greater Than 14,999	6	103.79	118.20	110.92	29.92	106.56	84.42	205.04	84.42 to 205.04	49,669	55,090
Greater Than 29,999	5	90.57	116.70	109.56	33.38	106.52	84.42	205.04	N/A	54,602	59,822
<u>Incremental Ranges</u>											
0 TO 4,999	1	401.80	401.80	401.80	00.00	100.00	401.80	401.80	N/A	3,500	14,063
5,000 TO 14,999											
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	3	90.57	98.01	97.62	11.24	100.40	86.46	117.01	N/A	66,667	65,081
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	7	117.01	158.72	114.29	57.52	138.87	84.42	401.80	84.42 to 401.80	43,073	49,229

05 Blaine
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 5
Total Sales Price : 194,043
Total Adj. Sales Price : 194,043
Total Assessed Value : 89,392
Avg. Adj. Sales Price : 38,809
Avg. Assessed Value : 17,878

MEDIAN : 78
WGT. MEAN : 46
MEAN : 112
COD : 79.70
PRD : 242.50

COV : 72.85
STD : 81.39
Avg. Abs. Dev : 61.85
MAX Sales Ratio : 221.20
MIN Sales Ratio : 40.71

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 10.68 to 212.76

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	77.60	77.60	77.60	00.00	100.00	77.60	77.60	N/A	4,000	3,104
01-APR-19 To 30-JUN-19	1	221.20	221.20	221.20	00.00	100.00	221.20	221.20	N/A	1,500	3,318
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	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											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	2	149.40	149.40	116.76	48.06	127.95	77.60	221.20	N/A	2,750	3,211
01-OCT-19 To 30-SEP-20	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
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	3	77.60	113.17	43.67	77.53	259.15	40.71	221.20	N/A	47,014	20,533
01-JAN-20 To 31-DEC-20											
<u>ALL</u>	5	77.60	111.72	46.07	79.70	242.50	40.71	221.20	N/A	38,809	17,878

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	77.60	111.72	46.07	79.70	242.50	40.71	221.20	N/A	38,809	17,878
<u>ALL</u>	5	77.60	111.72	46.07	79.70	242.50	40.71	221.20	N/A	38,809	17,878

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	5	77.60	111.72	46.07	79.70	242.50	40.71	221.20	N/A	38,809	17,878
04											
<u>ALL</u>	5	77.60	111.72	46.07	79.70	242.50	40.71	221.20	N/A	38,809	17,878

05 Blaine
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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MIN Sales Ratio : 40.71

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 10.68 to 212.76

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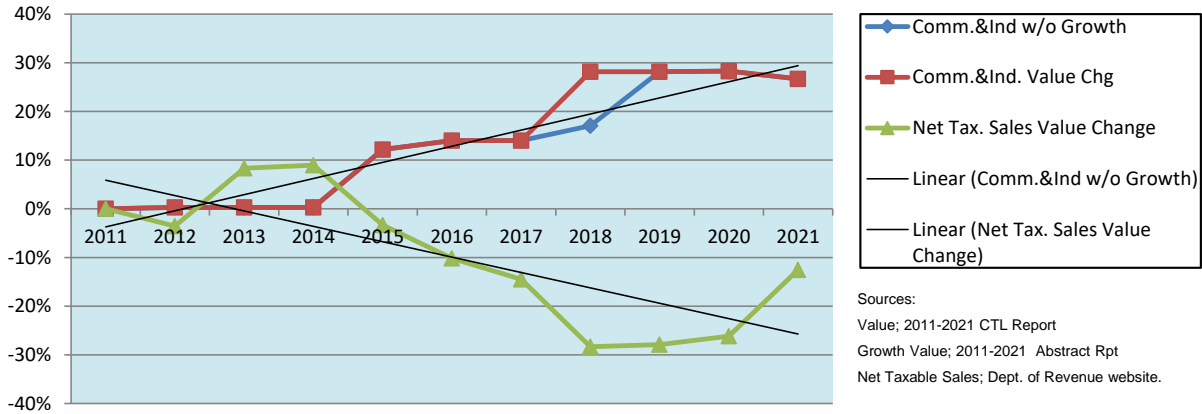
SALE PRICE *

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	3	173.93	157.58	136.94	27.52	115.07	77.60	221.20	N/A	2,833	3,880
Less Than 15,000	3	173.93	157.58	136.94	27.52	115.07	77.60	221.20	N/A	2,833	3,880
Less Than 30,000	3	173.93	157.58	136.94	27.52	115.07	77.60	221.20	N/A	2,833	3,880
Ranges Excl. Low \$											
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
Incremental Ranges											
0 TO 4,999	3	173.93	157.58	136.94	27.52	115.07	77.60	221.20	N/A	2,833	3,880
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 +											
ALL	5	77.60	111.72	46.07	79.70	242.50	40.71	221.20	N/A	38,809	17,878

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	2	197.57	197.57	189.69	11.97	104.15	173.93	221.20	N/A	2,250	4,268
470	1	77.60	77.60	77.60	00.00	100.00	77.60	77.60	N/A	4,000	3,104
ALL	5	77.60	111.72	46.07	79.70	242.50	40.71	221.20	N/A	38,809	17,878

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%
Ann %chg	2.39%			Average	1.53%	-1.33%	-0.86%

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%

County Number	5
County Name	Blaine

05 Blaine
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 11
Total Sales Price : 11,288,562
Total Adj. Sales Price : 11,288,562
Total Assessed Value : 8,214,074
Avg. Adj. Sales Price : 1,026,233
Avg. Assessed Value : 746,734

MEDIAN : 73
WGT. MEAN : 73
MEAN : 77
COD : 23.05
PRD : 106.20

COV : 31.23
STD : 24.13
Avg. Abs. Dev : 16.83
MAX Sales Ratio : 113.78
MIN Sales Ratio : 29.73

95% Median C.I. : 62.48 to 113.78
95% Wgt. Mean C.I. : 63.21 to 82.32
95% Mean C.I. : 61.06 to 93.48

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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-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	2	77.42	77.42	68.51	19.30	113.01	62.48	92.35	N/A	495,000	339,127
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
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											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	2	77.42	77.42	68.51	19.30	113.01	62.48	92.35	N/A	495,000	339,127
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
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	3	63.06	72.63	67.01	15.79	108.39	62.48	92.35	N/A	455,000	304,904
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
<u>ALL</u>	11	73.00	77.27	72.76	23.05	106.20	29.73	113.78	62.48 to 113.78	1,026,233	746,734

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	11	73.00	77.27	72.76	23.05	106.20	29.73	113.78	62.48 to 113.78	1,026,233	746,734
<u>ALL</u>	11	73.00	77.27	72.76	23.05	106.20	29.73	113.78	62.48 to 113.78	1,026,233	746,734

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	8	80.56	85.92	81.31	19.91	105.67	62.48	113.78	62.48 to 113.78	674,958	548,785
2	8	80.56	85.92	81.31	19.91	105.67	62.48	113.78	62.48 to 113.78	674,958	548,785
<u>ALL</u>	11	73.00	77.27	72.76	23.05	106.20	29.73	113.78	62.48 to 113.78	1,026,233	746,734

05 Blaine
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

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MEDIAN : 73
 WGT. MEAN : 73
 MEAN : 77
 COD : 23.05
 PRD : 106.20

COV : 31.23
 STD : 24.13
 Avg. Abs. Dev : 16.83
 MAX Sales Ratio : 113.78
 MIN Sales Ratio : 29.73

95% Median C.I. : 62.48 to 113.78
 95% Wgt. Mean C.I. : 63.21 to 82.32
 95% Mean C.I. : 61.06 to 93.48

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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	10	73.09	78.69	73.10	23.97	107.65	29.73	113.78	62.48 to 113.78	1,091,356	797,762
2	10	73.09	78.69	73.10	23.97	107.65	29.73	113.78	62.48 to 113.78	1,091,356	797,762
____ ALL ____	11	73.00	77.27	72.76	23.05	106.20	29.73	113.78	62.48 to 113.78	1,026,233	746,734

05 Blaine County 2022 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	3,305
Loup	1	3,045	3,045	3,045	3,045	2,685	2,685	2,685	1,790	2,816
Custer	3	3,700	3,700	3,692	3,450	3,225	3,225	2,450	2,450	3,159
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Logan	1	3,820	3,820	3,600	3,600	3,055	3,055	2,700	2,700	3,297
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
Cherry	1	-	2,200	n/a	2,191	2,200	2,200	2,194	2,200	2,179

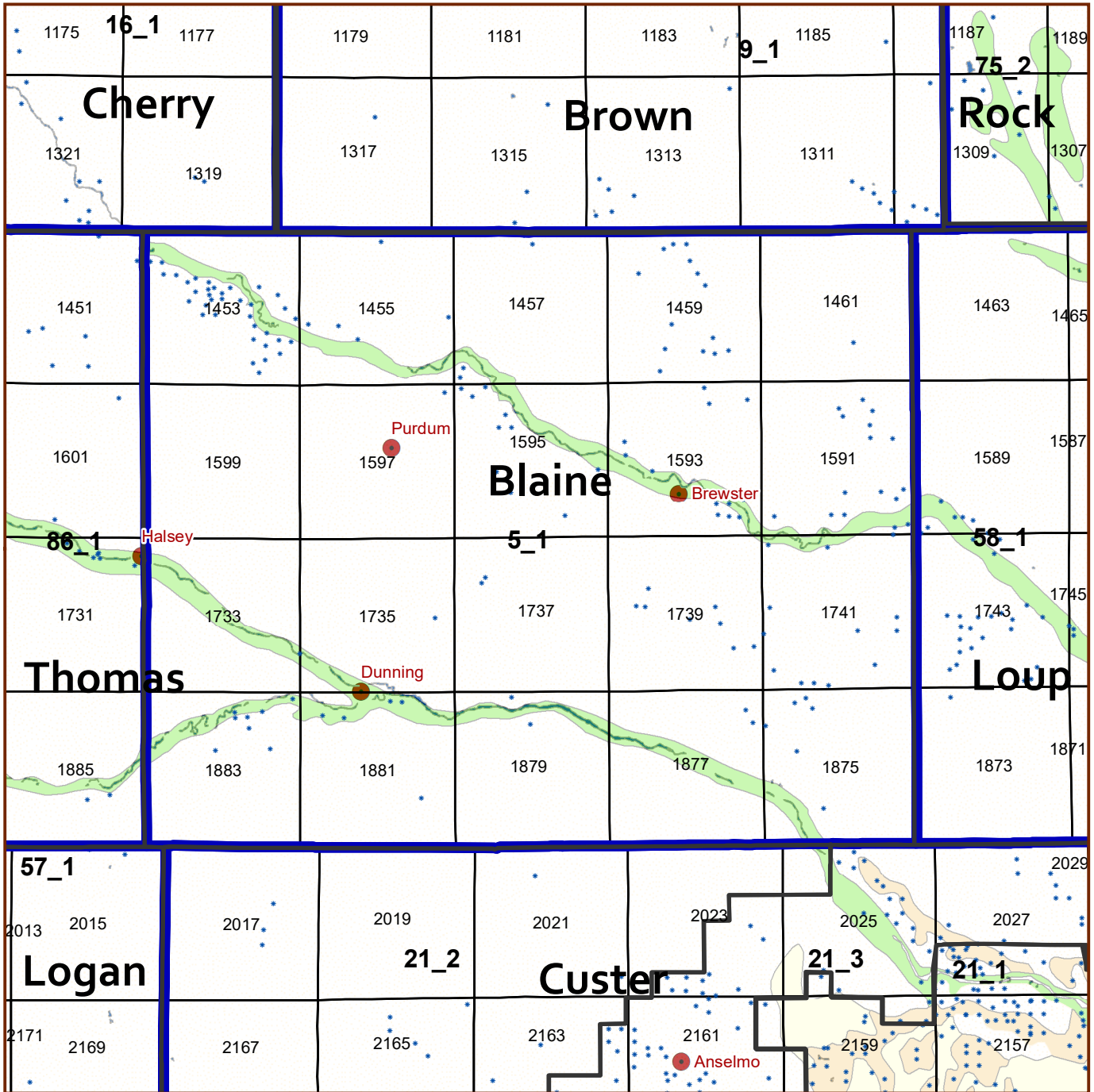
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	n/a	590	590
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,004
Loup	1	n/a	830	830	830	775	700	700	700	769
Custer	3	n/a	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375
Custer	2	n/a	540	n/a	530	530	n/a	n/a	530	533
Logan	1	n/a	1,440	1,440	1,440	1,350	1,350	1,210	1,210	1,363
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	825	825	700	700	650	650	625	625	673
Loup	1	630	n/a	630	630	630	630	630	630	630
Custer	3	848	961	800	752	796	632	n/a	1,281	757
Custer	2	531	530	531	530	539	531	n/a	n/a	531
Logan	1	612	610	610	610	606	610	610	n/a	610
Thomas	1	535	535	535	535	535	535	535	535	535
Cherry	1	564	550	550	550	550	440	425	425	454

County	Mkt Area	CRP	TIMBER	WASTE
Blaine	1	n/a	n/a	25
Brown	1	751	0	75
Loup	1	787	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	73

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

BLAINE COUNTY



Legend

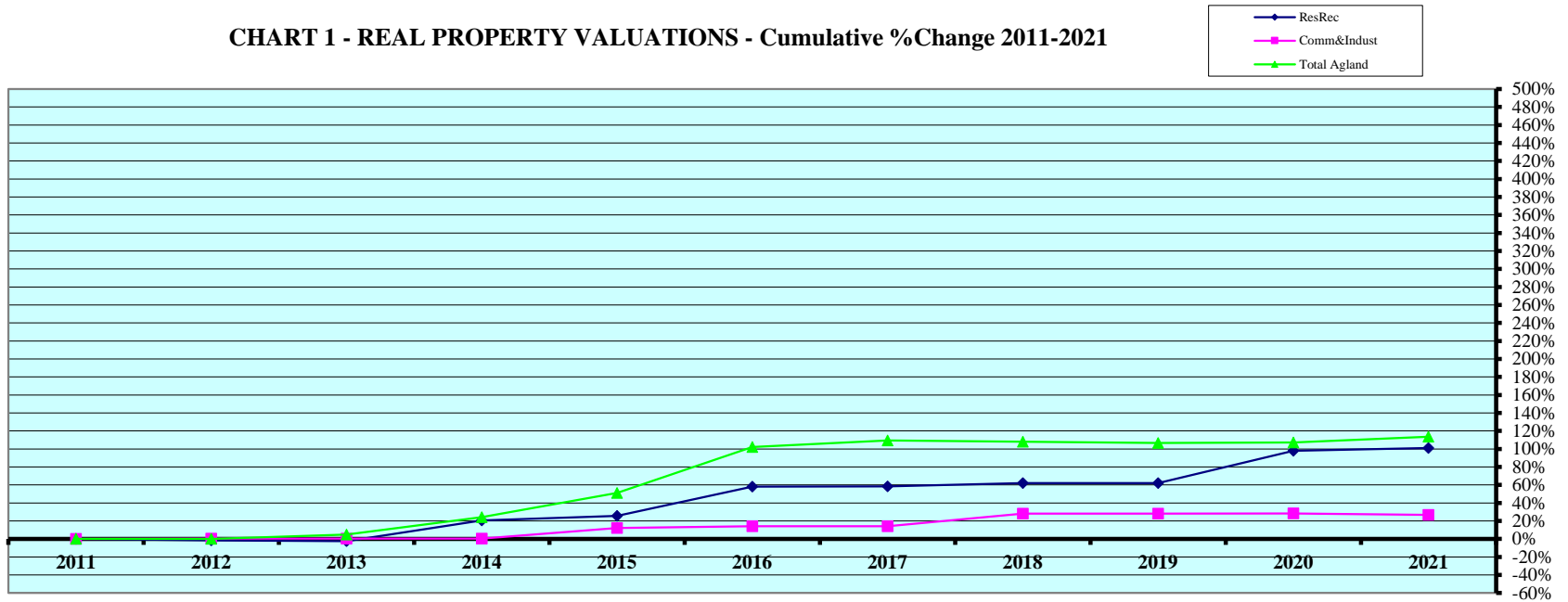
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- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2011-2021



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
2011	2,998,563	-	-	-	446,043	-	-	-	129,417,752	-	-	-
2012	2,952,056	-46,507	-1.55%	-1.55%	447,355	1,312	0.29%	0.29%	129,408,550	-9,202	-0.01%	-0.01%
2013	2,923,964	-28,092	-0.95%	-2.49%	447,355	0	0.00%	0.29%	135,602,694	6,194,144	4.79%	4.78%
2014	3,612,012	688,048	23.53%	20.46%	447,355	0	0.00%	0.29%	160,601,205	24,998,511	18.44%	24.10%
2015	3,767,299	155,287	4.30%	25.64%	500,389	53,034	11.86%	12.18%	195,645,356	35,044,151	21.82%	51.17%
2016	4,742,973	975,674	25.90%	58.17%	508,552	8,163	1.63%	14.01%	261,799,713	66,154,357	33.81%	102.29%
2017	4,751,079	8,106	0.17%	58.45%	508,552	0	0.00%	14.01%	271,127,944	9,328,231	3.56%	109.50%
2018	4,858,067	106,988	2.25%	62.01%	571,701	63,149	12.42%	28.17%	269,430,660	-1,697,284	-0.63%	108.19%
2019	4,855,617	-2,450	-0.05%	61.93%	571,701	0	0.00%	28.17%	267,302,257	-2,128,403	-0.79%	106.54%
2020	5,936,906	1,081,289	22.27%	97.99%	572,241	540	0.09%	28.29%	268,220,474	918,217	0.34%	107.25%
2021	6,029,266	92,360	1.56%	101.07%	565,100	-7,141	-1.25%	26.69%	276,418,361	8,197,887	3.06%	113.59%

Rate Annual %chg: Residential & Recreational **7.23%**

Commercial & Industrial **2.39%**

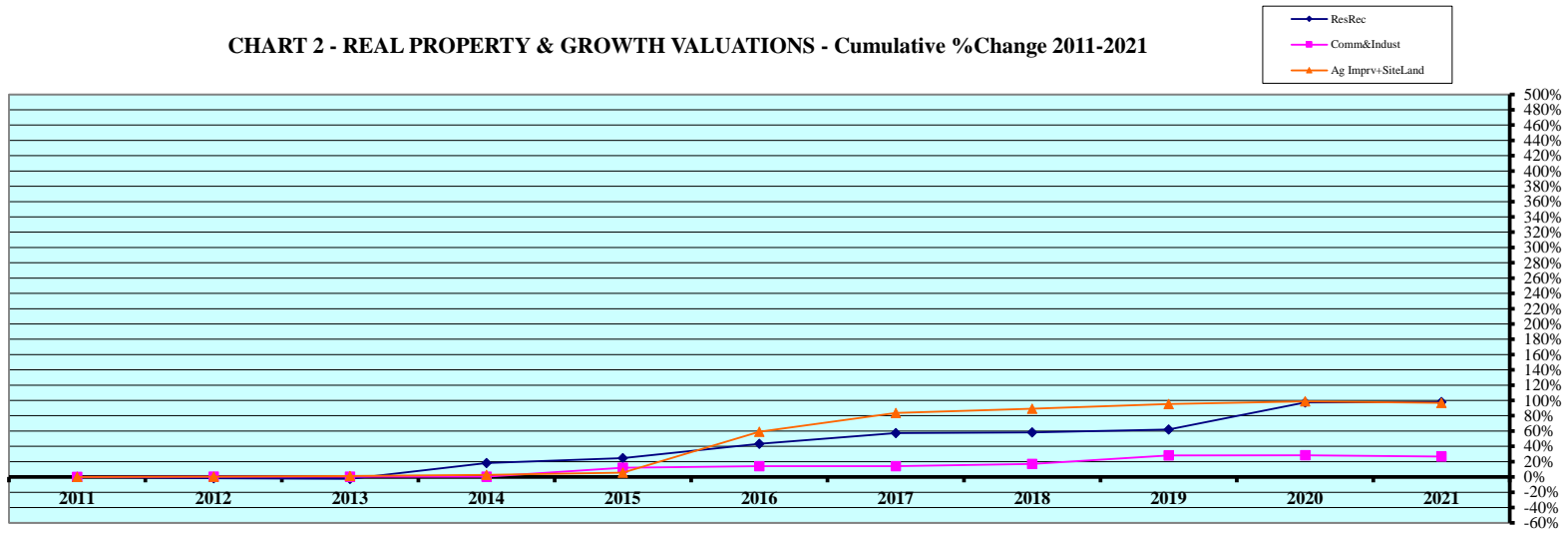
Agricultural Land **7.88%**

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 2011-2021



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
2011	2,998,563	0	0.00%	2,998,563	-	0.00%	446,043	0	0.00%	446,043	-	0.00%
2012	2,952,056	2,268	0.08%	2,949,788	-1.63%	-1.63%	447,355	0	0.00%	447,355	0.29%	0.29%
2013	2,923,964	0	0.00%	2,923,964	-0.95%	-2.49%	447,355	0	0.00%	447,355	0.00%	0.29%
2014	3,612,012	64,000	1.77%	3,548,012	21.34%	18.32%	447,355	0	0.00%	447,355	0.00%	0.29%
2015	3,767,299	28,800	0.76%	3,738,499	3.50%	24.68%	500,389	0	0.00%	500,389	11.86%	12.18%
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	43.21%	508,552	0	0.00%	508,552	1.63%	14.01%
2017	4,751,079	33,134	0.70%	4,717,945	-0.53%	57.34%	508,552	0	0.00%	508,552	0.00%	14.01%
2018	4,858,067	109,928	2.26%	4,748,139	-0.06%	58.35%	571,701	49,600	8.68%	522,101	2.66%	17.05%
2019	4,855,617	0	0.00%	4,855,617	-0.05%	61.93%	571,701	0	0.00%	571,701	0.00%	28.17%
2020	5,936,906	20,322	0.34%	5,916,584	21.85%	97.31%	572,241	0	0.00%	572,241	0.09%	28.29%
2021	6,029,266	96,484	1.60%	5,932,782	-0.07%	97.85%	565,100	0	0.00%	565,100	-1.25%	26.69%
Rate Ann%chg	7.23%		Resid & Recreat w/o growth			5.74%	2.39%		C & I w/o growth			1.53%

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
2011	4,816,263	4,460,496	9,276,759	39,246	0.42%	9,237,513	-	-
2012	4,848,982	4,465,013	9,313,995	0	0.00%	9,313,995	0.40%	0.40%
2013	5,006,178	4,562,601	9,568,779	189,008	1.98%	9,379,771	0.71%	1.11%
2014	4,970,026	4,597,221	9,567,247	38,400	0.40%	9,528,847	-0.42%	2.72%
2015	5,540,912	9,460,941	15,001,853	5,200,098	34.66%	9,801,755	2.45%	5.66%
2016	5,430,008	9,660,552	15,090,560	321,746	2.13%	14,768,814	-1.55%	59.20%
2017	7,968,220	9,652,712	17,620,932	595,349	3.38%	17,025,583	12.82%	83.53%
2018	8,539,515	9,670,926	18,210,441	646,987	3.55%	17,563,454	-0.33%	89.33%
2019	8,623,409	9,679,767	18,303,176	173,652	0.95%	18,129,524	-0.44%	95.43%
2020	8,601,880	9,918,687	18,520,567	81,900	0.44%	18,438,667	0.74%	98.76%
2021	8,718,072	9,700,402	18,418,474	151,338	0.82%	18,267,136	-1.37%	96.91%
Rate Ann%chg	6.11%	8.08%	7.10%	Ag Imprv+Site w/o growth		1.30%		

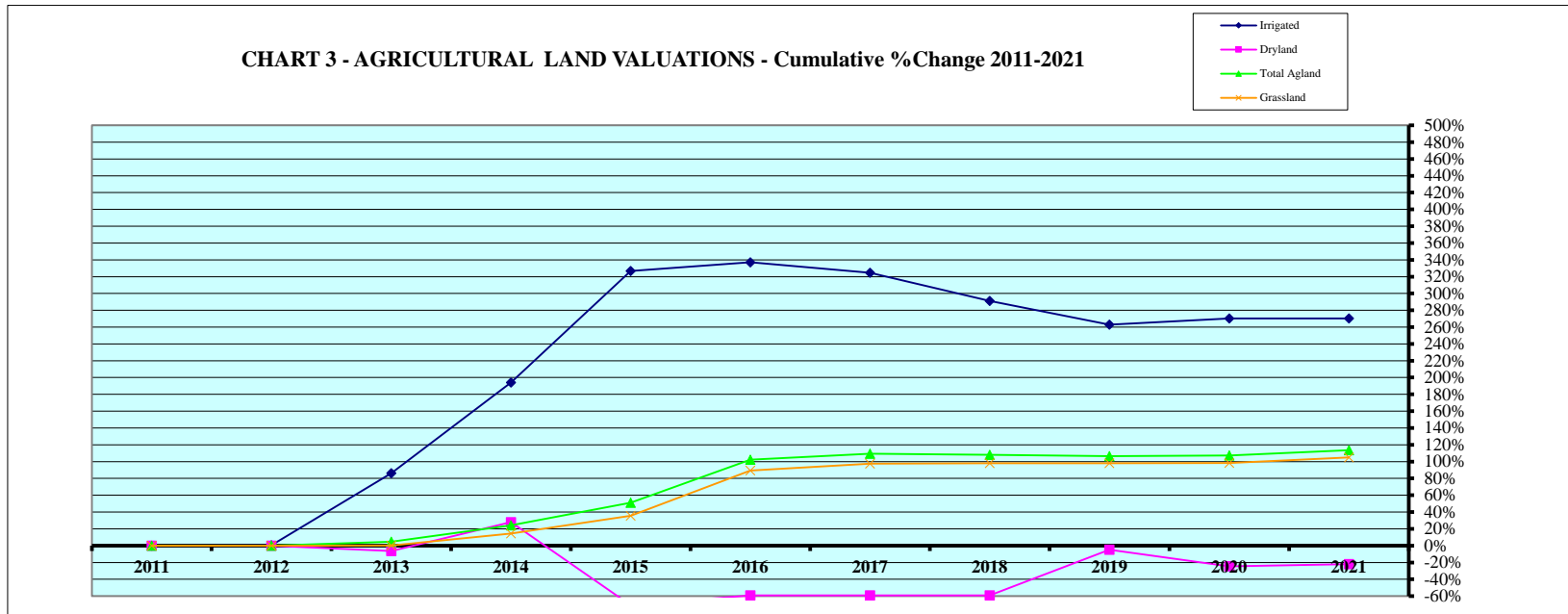
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 5
County BLAINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	7,023,248	-	-	-	253,424	-	-	-	121,922,154	-	-	-
2012	7,064,976	41,728	0.59%	0.59%	253,424	0	0.00%	0.00%	121,870,904	-51,250	-0.04%	-0.04%
2013	13,080,840	6,015,864	85.15%	86.25%	237,229	-16,195	-6.39%	-6.39%	122,050,895	179,991	0.15%	0.11%
2014	20,657,115	7,576,275	57.92%	194.12%	324,412	87,183	36.75%	28.01%	139,396,898	17,346,003	14.21%	14.33%
2015	29,977,962	9,320,847	45.12%	326.84%	73,995	-250,417	-77.19%	-70.80%	165,364,297	25,967,399	18.63%	35.63%
2016	30,700,551	722,589	2.41%	337.13%	103,450	29,455	39.81%	-59.18%	230,771,555	65,407,258	39.55%	89.28%
2017	29,813,658	-886,893	-2.89%	324.50%	103,450	0	0.00%	-59.18%	240,974,017	10,202,462	4.42%	97.65%
2018	27,478,941	-2,334,717	-7.83%	291.26%	103,450	0	0.00%	-59.18%	241,614,388	640,371	0.27%	98.17%
2019	25,496,142	-1,982,799	-7.22%	263.02%	241,006	137,556	132.97%	-4.90%	241,321,328	-293,060	-0.12%	97.93%
2020	26,005,542	509,400	2.00%	270.28%	190,853	-50,153	-20.81%	-24.69%	241,735,447	414,119	0.17%	98.27%
2021	26,005,647	105	0.00%	270.28%	197,549	6,696	3.51%	-22.05%	249,925,051	8,189,604	3.39%	104.99%

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
2011	120,051	-	-	-	98,875	-	-	-	129,417,752	-	-	-
2012	120,111	60	0.05%	0.05%	99,135	260	0.26%	0.26%	129,408,550	-9,202	-0.01%	-0.01%
2013	120,274	163	0.14%	0.19%	113,456	14,321	14.45%	14.75%	135,602,694	6,194,144	4.79%	4.78%
2014	120,968	694	0.58%	0.76%	101,812	-11,644	-10.26%	2.97%	160,601,205	24,998,511	18.44%	24.10%
2015	119,176	-1,792	-1.48%	-0.73%	109,926	8,114	7.97%	11.18%	195,645,356	35,044,151	21.82%	51.17%
2016	116,297	-2,879	-2.42%	-3.13%	107,860	-2,066	-1.88%	9.09%	261,799,713	66,154,357	33.81%	102.29%
2017	113,281	-3,016	-2.59%	-5.64%	123,538	15,678	14.54%	24.94%	271,127,944	9,328,231	3.56%	109.50%
2018	111,056	-2,225	-1.96%	-7.49%	122,825	-713	-0.58%	24.22%	269,430,660	-1,697,284	-0.63%	108.19%
2019	102,214	-8,842	-7.96%	-14.86%	141,567	18,742	15.26%	43.18%	267,302,257	-2,128,403	-0.79%	106.54%
2020	103,595	1,381	1.35%	-13.71%	185,037	43,470	30.71%	87.14%	268,220,474	918,217	0.34%	107.25%
2021	103,592	-3	0.00%	-13.71%	186,522	1,485	0.80%	88.64%	276,418,361	8,197,887	3.06%	113.59%

Cnty#
County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (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
2011	6,723,098	12,996	517			294,479	1,022	288			81,700,995	133,333	613		
2012	6,659,058	12,881	517	-0.07%	-0.07%	253,424	866	293	1.53%	1.53%	89,688,965	135,300	663	8.18%	9.46%
2013	7,023,248	13,619	516	-0.24%	-0.31%	253,424	866	293	0.00%	1.53%	89,574,800	130,628	686	3.44%	13.24%
2014	13,663,810	13,664	1,000	93.91%	93.31%	205,619	709	290	-0.90%	0.62%	97,239,960	127,646	762	11.09%	25.80%
2015	20,676,953	14,018	1,475	47.50%	185.13%	324,412	811	400	37.93%	38.78%	128,539,130	127,483	1,008	32.36%	66.50%
2016	29,977,962	14,275	2,100	42.37%	305.94%	71,585	139	515	28.75%	78.69%	149,636,865	127,257	1,176	16.62%	94.17%
2017	30,760,086	14,648	2,100	0.00%	305.94%	103,450	144	720	39.81%	149.81%	164,929,515	127,713	1,291	9.83%	113.25%
2018	30,636,018	14,589	2,100	0.00%	305.94%	103,450	144	720	0.00%	149.81%	174,353,050	127,360	1,369	6.01%	126.06%
2019	30,525,159	14,536	2,100	0.00%	305.94%	103,450	144	720	0.00%	149.81%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	25,364,871	12,079	2,100	0.00%	305.94%	241,006	335	720	0.00%	149.81%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	25,886,574	12,327	2,100	0.00%	305.94%	190,853	335	570	-20.81%	97.83%	241,705,694	420,421	575	-55.41%	-6.18%

Rate Annual %chg Average Value/Acre: **15.04%**

7.06%

-0.64%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	119,492	4,816	25			94,825	1,958	48			127,129,908	441,469	288		
2012	119,492	4,816	25	0.00%	0.00%	98,825	2,038	49	0.13%	0.13%	129,207,784	441,555	293	1.61%	1.61%
2013	120,051	4,838	25	0.00%	0.00%	99,355	2,048	49	0.02%	0.14%	129,392,074	441,702	293	0.11%	1.73%
2014	120,111	4,840	25	0.00%	0.01%	99,135	2,044	49	-0.01%	0.14%	129,392,074	441,704	308	5.12%	6.93%
2015	120,274	4,819	25	0.58%	0.59%	99,140	2,039	49	0.25%	0.38%	160,525,569	441,616	363	18.04%	26.23%
2016	119,176	4,775	25	0.00%	0.59%	109,858	2,120	52	6.56%	6.96%	195,667,776	442,001	443	21.79%	53.73%
2017	116,297	4,660	25	0.00%	0.59%	107,566	2,185	49	-4.98%	1.64%	261,849,435	441,666	593	33.92%	105.88%
2018	113,334	4,541	25	0.01%	0.59%	123,518	2,517	49	-0.34%	1.29%	271,803,152	441,595	616	3.82%	113.74%
2019	111,509	4,467	25	0.00%	0.59%	122,526	2,497	49	-0.02%	1.28%	271,630,516	441,377	615	-0.01%	113.71%
2020	102,201	4,090	25	0.12%	0.72%	141,561	2,854	50	1.09%	2.38%	267,513,383	440,492	607	-1.32%	110.89%
2021	103,035	4,120	25	0.07%	0.79%	185,741	2,979	62	25.74%	28.73%	268,071,897	440,181	609	0.28%	111.48%

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BLAINE

Rate Annual %chg Average Value/Acre: **7.78%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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	5,708,509	6,893,914	30,447,160	6,029,266	565,100	0	0	276,418,361	9,072,726	9,732,135	0	344,867,171
cnty sectorvalue % of total value:		1.66%	2.00%	8.83%	1.75%	0.16%			80.15%	2.63%	2.82%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
17	BREWSTER	13,786	47,608	896	680,008	112,084	0	0	0	0	0	0	854,382
3.94%	%sector of county sector	0.24%	0.69%	0.00%	11.28%	19.83%							0.25%
	%sector of municipality	1.61%	5.57%	0.10%	79.59%	13.12%							100.00%
103	DUNNING	9,506	407,009	957,481	2,373,778	115,473	0	0	0	0	0	0	3,863,247
23.90%	%sector of county sector	0.17%	5.90%	3.14%	39.37%	20.43%							1.12%
	%sector of municipality	0.25%	10.54%	24.78%	61.45%	2.99%							100.00%
76	HALSEY	1,379	1,782	32	210,477	5,491	0	0	0	0	0	0	219,161
17.63%	%sector of county sector	0.02%	0.03%	0.00%	3.49%	0.97%							0.06%
	%sector of municipality	0.63%	0.81%	0.01%	96.04%	2.51%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
196	Total Municipalities	24,671	456,399	958,409	3,264,263	233,048	0	0	0	0	0	0	4,936,790
45.48%	%all municip.sectors of cnty	0.43%	6.62%	3.15%	54.14%	41.24%							1.43%

5 BLAINE

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 1,614	Value : 308,064,285	Growth 298,605	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	56	153,892	0	0	10	77,597	66	231,489	
02. Res Improve Land	107	356,270	1	5,321	34	320,708	142	682,299	
03. Res Improvements	108	3,150,077	1	45,423	37	2,885,361	146	6,080,861	
04. Res Total	164	3,660,239	1	50,744	47	3,283,666	212	6,994,649	0
% of Res Total	77.36	52.33	0.47	0.73	22.17	46.95	13.14	2.27	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	14	50,051	36	90,325	
07. Com Improvements	25	182,377	0	0	19	279,746	44	462,123	
08. Com Total	30	231,225	0	0	20	332,052	50	563,277	0
% of Com Total	60.00	41.05	0.00	0.00	40.00	58.95	3.10	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	164	3,660,239	1	50,744	47	3,283,666	212	6,994,649	0
% of Res & Rec Total	77.36	52.33	0.47	0.73	22.17	46.95	13.14	2.27	0.00
Com & Ind Total	30	231,225	0	0	20	332,052	50	563,277	0
% of Com & Ind Total	60.00	41.05	0.00	0.00	40.00	58.95	3.10	0.18	0.00
17. Taxable Total	194	3,891,464	1	50,744	67	3,615,718	262	7,557,926	0
% of Taxable Total	74.05	51.49	0.38	0.67	25.57	47.84	16.23	2.45	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	33	0	37	70

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	3,881	0	0	1,154	236,672,614	1,155	236,676,495
28. Ag-Improved Land	0	0	0	0	194	40,665,756	194	40,665,756
29. Ag Improvements	0	0	0	0	197	23,164,108	197	23,164,108

30. Ag Total				1,352	300,506,359
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	15	14.34	21,510	15	14.34	21,510	
32. HomeSite Improv Land	153	181.57	272,355	153	181.57	272,355	
33. HomeSite Improvements	151	160.57	14,106,239	151	160.57	14,106,239	298,605
34. HomeSite Total				166	195.91	14,400,104	
35. FarmSite UnImp Land	25	33.72	50,580	25	33.72	50,580	
36. FarmSite Improv Land	158	411.83	617,745	158	411.83	617,745	
37. FarmSite Improvements	181	0.00	9,057,869	181	0.00	9,057,869	0
38. FarmSite Total				206	445.55	9,726,194	
39. Road & Ditches	0	1,369.30	0	0	1,369.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				372	2,010.76	24,126,298	298,605

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,207.30	9.75%	2,535,330	9.75%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	1,117.79	9.03%	2,347,359	9.03%	2,100.00
49. 3A1	739.74	5.97%	1,553,454	5.97%	2,100.00
50. 3A	2,045.41	16.52%	4,295,361	16.52%	2,100.00
51. 4A1	3,718.95	30.03%	7,809,795	30.03%	2,100.00
52. 4A	3,554.25	28.70%	7,463,925	28.70%	2,100.00
53. Total	12,383.44	100.00%	26,005,224	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	1.90	0.57%	1,178	0.60%	620.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	332.83	99.43%	196,371	99.40%	590.00
62. Total	334.73	100.00%	197,549	100.00%	590.17
Grass					
63. 1G1	24,435.38	5.82%	15,149,938	6.06%	620.00
64. 1G	40.31	0.01%	24,992	0.01%	620.00
65. 2G1	23,272.99	5.54%	14,429,033	5.77%	619.99
66. 2G	21,244.82	5.06%	13,171,794	5.27%	620.00
67. 3G1	14,805.60	3.52%	8,735,333	3.50%	590.00
68. 3G	325,378.56	77.47%	191,970,528	76.82%	589.99
69. 4G1	4,624.05	1.10%	2,728,199	1.09%	590.00
70. 4G	6,229.72	1.48%	3,675,551	1.47%	590.00
71. Total	420,031.43	100.00%	249,885,368	100.00%	594.92
Irrigated Total					
	12,383.44	2.82%	26,005,224	9.41%	2,100.00
Dry Total					
	334.73	0.08%	197,549	0.07%	590.17
Grass Total					
	420,031.43	95.49%	249,885,368	90.41%	594.92
72. Waste	4,141.82	0.94%	103,585	0.04%	25.01
73. Other	3,000.78	0.68%	188,335	0.07%	62.76
74. Exempt	10,692.65	2.43%	0	0.00%	0.00
75. Market Area Total	439,892.20	100.00%	276,380,061	100.00%	628.29

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	12,383.44	26,005,224	12,383.44	26,005,224
77. Dry Land	0.00	0	0.00	0	334.73	197,549	334.73	197,549
78. Grass	6.26	3,881	0.00	0	420,025.17	249,881,487	420,031.43	249,885,368
79. Waste	0.00	0	0.00	0	4,141.82	103,585	4,141.82	103,585
80. Other	0.00	0	0.00	0	3,000.78	188,335	3,000.78	188,335
81. Exempt	0.00	0	0.00	0	10,692.65	0	10,692.65	0
82. Total	6.26	3,881	0.00	0	439,885.94	276,376,180	439,892.20	276,380,061

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,383.44	2.82%	26,005,224	9.41%	2,100.00
Dry Land	334.73	0.08%	197,549	0.07%	590.17
Grass	420,031.43	95.49%	249,885,368	90.41%	594.92
Waste	4,141.82	0.94%	103,585	0.04%	25.01
Other	3,000.78	0.68%	188,335	0.07%	62.76
Exempt	10,692.65	2.43%	0	0.00%	0.00
Total	439,892.20	100.00%	276,380,061	100.00%	628.29

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Brewster Village	23	64,263	25	68,990	25	546,755	48	680,008	0
83.2 Dunning Village	27	67,760	72	228,869	73	2,133,552	100	2,430,181	0
83.3 Halsey Village	2	5,877	5	16,117	5	188,483	7	210,477	0
83.4 Purdum Vill Unincorp	4	15,992	5	42,294	5	281,287	9	339,573	0
83.5 Rural	10	77,597	33	295,437	36	2,792,453	46	3,165,487	0
83.6 [none]	0	0	2	30,592	2	138,331	2	168,923	0
84 Residential Total	66	231,489	142	682,299	146	6,080,861	212	6,994,649	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	31,788	17	170,335	21	209,752	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
86	Commercial Total	6	10,829	36	90,325	44	462,123	50	563,277	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	24,435.38	5.82%	15,149,938	6.06%	620.00
88. 1G	40.31	0.01%	24,992	0.01%	620.00
89. 2G1	23,272.99	5.54%	14,429,033	5.77%	619.99
90. 2G	21,244.82	5.06%	13,171,794	5.27%	620.00
91. 3G1	14,805.60	3.52%	8,735,333	3.50%	590.00
92. 3G	325,378.56	77.47%	191,970,528	76.82%	589.99
93. 4G1	4,624.05	1.10%	2,728,199	1.09%	590.00
94. 4G	6,229.72	1.48%	3,675,551	1.47%	590.00
95. Total	420,031.43	100.00%	249,885,368	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
Grass Total					
Grass Total	420,031.43	100.00%	249,885,368	100.00%	594.92
CRP Total					
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	420,031.43	100.00%	249,885,368	100.00%	594.92

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

05 Blaine

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	6,029,266	6,994,649	965,383	16.01%	0	16.01%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	9,072,726	14,400,104	5,327,378	58.72%	298,605	55.43%
04. Total Residential (sum lines 1-3)	15,101,992	21,394,753	6,292,761	41.67%	298,605	39.69%
05. Commercial	565,100	563,277	-1,823	-0.32%	0	-0.32%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	565,100	563,277	-1,823	-0.32%	0	-0.32%
08. Ag-Farmsite Land, Outbuildings	9,732,135	9,726,194	-5,941	-0.06%	0	-0.06%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	9,732,135	9,726,194	-5,941	-0.06%	0	-0.06%
12. Irrigated	26,005,647	26,005,224	-423	0.00%		
13. Dryland	197,549	197,549	0	0.00%		
14. Grassland	249,925,051	249,885,368	-39,683	-0.02%		
15. Wasteland	103,592	103,585	-7	-0.01%		
16. Other Agland	186,522	188,335	1,813	0.97%		
17. Total Agricultural Land	276,418,361	276,380,061	-38,300	-0.01%		
18. Total Value of all Real Property (Locally Assessed)	301,817,588	308,064,285	6,246,697	2.07%	298,605	1.97%

2022 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:
	\$16,000
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:
	\$6,874

B. Computer, Automation Information and GIS

1.	Administrative software:
	Aumentum
2.	CAMA software:
	Aumentum
3.	Personal Property software:
	Aumentum
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.blaine.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appraiser must have a license and be a certified appraiser in the state of Nebraska.
4.	Have the existing contracts been approved by the PTA?
	Not at this time.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraisal company was currently hired to complete the listing services and will help establish values for the county's properties; however the final valuation is reviewed and approved by the county assessor.

2022 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:										
	The county assessor and Central Plains Inc.										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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 DW</td> <td>Dwellings - Residential</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings - Structures located on rural parcels throughout the county</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.	2	Brewster, Halsey, Purdum, and the Rural Area - the market in these areas is not organized, sales are sporadic.	AG DW	Dwellings - Residential	AG OB	Outbuildings - Structures located on rural parcels throughout the county
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.										
2	Brewster, Halsey, Purdum, and the Rural Area - the market in these areas is not organized, sales are sporadic.										
AG DW	Dwellings - Residential										
AG OB	Outbuildings - Structures located on rural parcels throughout the county										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	Only the cost approach is used to determine the market value of residential properties as there is insufficient market data to develop the other two approaches.										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?										
	Depreciation tables are established using local market information.										
5.	Are individual depreciation tables developed for each valuation group? 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 DW	2022	2019	2022	2022
AG OB	2022	2019	2022	2022

2022 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:													
	Central Plains, Inc.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are too few commercial properties in the county to warrant stratifying them into valuation groupings.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	There are too few commercial properties in the county to warrant stratifying them into valuation groupings.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	There are too few commercial properties in the county to warrant stratifying them into valuation groupings.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Only the cost approach is used to determine the market value of commercial properties as there is insufficient market data to develop the other approaches.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	When necessary, a Certified General Appraiser is hired to help value unique properties in the county.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	Depreciation tables are established using market data from within the county and surrounding areas.													
5.	Are individual depreciation tables developed for each valuation 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</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</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</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2021	2019	2021	2021										

2022 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:						
	Central Plains, Inc. and the county assessor.						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.	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

2021 Plan of Assessment for BLAINE COUNTY
Years: 2022, 2023, 2024
Dated: July 15, 2021

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 2021 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	211	.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 2021 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 \$35,300. The assessor attends all mandatory meetings, the spring and fall workshop, and attend monthly West Central District meetings as time permits. Approved books are kept in the office as reference for assessment issues. The assessor refers to the assessor's manual for procedural clarification.

B. Cadastral Maps

In 2020, Blaine County again contracted with GIS Workshop to provide mapping services.

C. Property Record Cards

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

D. Software

Blaine County uses 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. Current depreciation schedules will be used for all residential improvements for the 2022 assessment year. The assessor uses all resources available, including a former licensed appraiser, field liaison, and the Nebraska Department of Revenue Property Tax Division.

D. Approaches to Value

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

Cost Approach-Appraisal Service runs ratio studies

Income Approach-Appraisal Service runs ratio studies

E. Reconciliation of Final Value and documentation

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

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

Notices are sent out pursuant to statute. A flier showing a map of land sales will be included in COV notices when appropriate. Informational flyers are included in the notices whenever there

are changes in status within the villages. Postings, phone calls and/or letters are utilized before on-site inspections are done.

Level of Value, Quality, and Uniformity for assessment year 2021

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93	25.37	111.29
Commercial	149	48.06	127.95
Agricultural	65	18.29	103.78

For more information regarding statistical measures, see 2021 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2022

Residential

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

Rural Residential: An appraisal will be conducted pursuant to the 6-year inspection requirement. Marshal-Swift 06/19 replacement cost new and current depreciation tables will be applied to all records.

Commercial

New structures or changes to existing 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 2023

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 2024

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: Sales will be reviewed to keep values current.

DUTIES AND RESPONSIBILITIES

1. Record Maintenance, Mapping updates, & Ownership changes

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

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

Respectfully submitted:

Assessor Signature: April Warren

Date: October 31, 2021

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.