2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR

BLAINE COUNTY

NEBRASKA
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DEPARTMENT OF REVENUE

April 5, 2024

Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

Sarah Scott

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: April Warren, Blaine County Assessor

Property Assessment Division
Sarah Scott, Administrator
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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

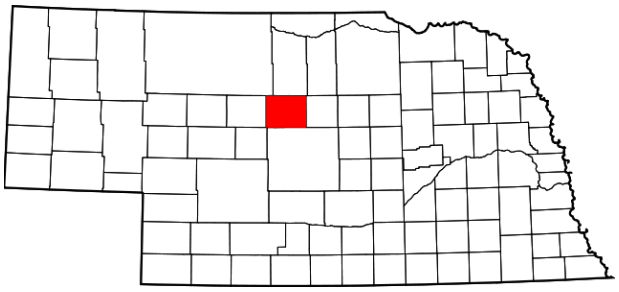
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure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

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

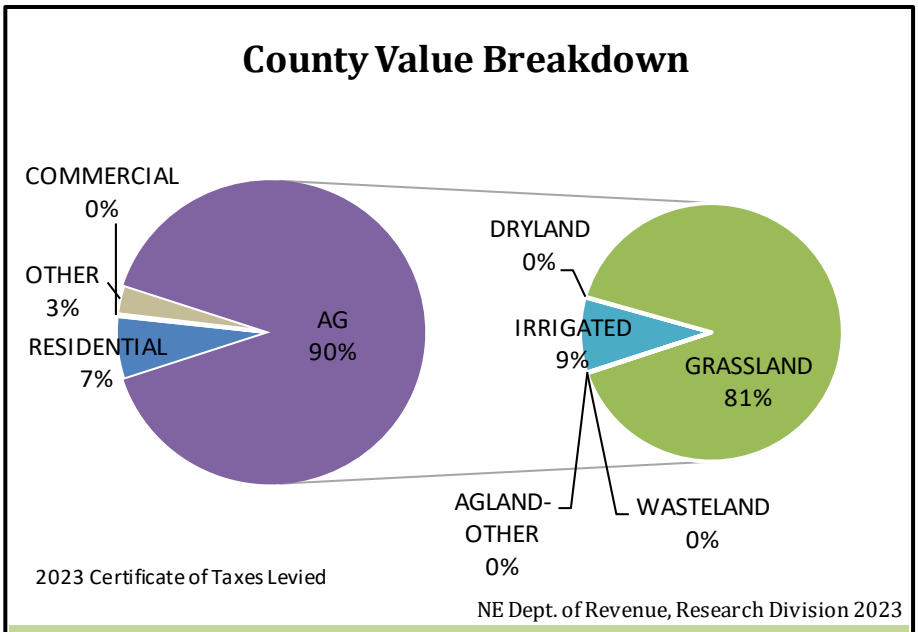
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

Further information may be found in Exhibit 94

County Overview



With a total area of 711 square miles, Blaine County has 453 residents, per the Census Bureau Quick Facts for 2024, reflecting a 5% population decrease over the 2023 U.S. Census. Reports indicate that 78% of county residents are homeowners and 97% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is $69,308 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



CITY POPULATION CHANGE

	2013	2023	*Change*
BREWSTER	17	12	*-29.4%*
DUNNING	103	80	*-22.3%*
HALSEY	76	68	*-10.5%*

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 13 employer establishments that employ 28 people, a 8% 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.

Assessment Actions

For the 2024 assessment year, an increase was made to Purdum Village and all rural residential acreages.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

A review of the sales verification and qualification showed that the usability rate in Blaine County is slightly above the statewide average for the residential class. Further analysis of the sales roster shows that all qualified arm's-length transactions are being used for measurement purposes.

Blaine County has two valuation groups for the residential class, with the first being the Village of Dunning, while valuation group two encompasses the remainder of the residential parcels. Due to the typical sample size, a review of the necessity of two valuation groups will be discussed for 2025.

It was determined in a review of the six-year inspection and review cycle that Blaine County is current with inspections. The costing, depreciation and lot studies range from completion in 2019 to 2023. For the 2025 assessment year, the Blaine County Assessor is going to have Central Plains Valuations, LLC assist with the final steps for her recent conversion to MIPS by updating all depreciation tables and assess the appropriate costing table.

The county assessor does not have a current valuation methodology on file; however, the county assessor is working towards getting this completed.

Description of Analysis

A total of four qualified sales are included in the two-year study period for Blaine County. The median is the only measure of central tendency within range while the weighted mean and mean are low. The COD and PRD are within the IAAO acceptable ranges.

The sample size is minimal and two of the sales represent a single parcel, casting doubt on the statistical reliability of the sample for determining a level of value. Due to the lack of sales data available each year, the class is reappraised once every six years, with the next scheduled for 2026.

2024 Residential Correlation for Blaine County

Analysis of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared to the 2023 Certificate of Taxes Levied (CTL), shows values are consistent with the assessment actions performed by the county assessor.

Equalization and Quality of Assessment

Residential property valuation in Blaine County complies 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.

Assessment Actions

The Blaine County Assessor increased values for commercial properties in Brewster Village, Purdum Village, and all rural commercial properties.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

A review of the sales qualification and verification process was conducted with the county assessor. It was determined that all arm's-lengths sales are made available for measurement. The usability rate for the commercial class is at 100% with only three sales during the study period being used for commercial measurement.

The Blaine County Assessor is on schedule with the six-year inspection and review cycle for the commercial class of property with the inspection and review completed in 2021. The depreciation and lot studies were updated at the same time, with costing updated to 2019. For the 2025 assessment year, the Blaine County Assessor will have Central Plains Valuations, LLC assist with the final steps for her recent conversion to MIPS by updating all depreciation tables and assess the appropriate costing table.

Description of Analysis

The commercial class for Blaine County consists of three sales during the study period with only one since 2021. The median is the only measure of central tendency within range, while the weighted mean is low, and the mean is high. The COD and PRD are also both high. There are only 10 commercial properties in Blaine County and only a few of them are actual operating businesses, despite the lack of commercial activity the county assessor does revalue cyclically.

A review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows an increase consistent with the assessment actions.

Equalization and Quality of Assessment

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

Level of Value

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

Assessment Actions

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

A review of the sales qualification and verification process was conducted. The usability rate in Blaine County is above the statewide average in the agricultural class. All disqualified sales are documented with reasons for their exclusions.

The agricultural class consists of over 81% of grassland, with very little irrigated and no dryland parcels which reasons that only one market area is necessary. Intensive use is now identified in the county for hog confinements. Blaine County does not have any acres identified in the Conservation Reserve Program (CRP).

A complete reappraisal of agricultural homes and outbuildings was completed in 2022 with costing updated to 2019. A land use review was completed in 2021.

Description of Analysis

The statistical profile consists of 16 sales during the study period. Two measures of central tendency are within the acceptable range while the weighted mean is slightly low. The COD is low enough to support the use of the median as a point estimate of the level of value. Fifteen of the sales are 80% Majority Land Use grassland and show a median within the range.

The 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflects the minimal changes to the agricultural class by the county assessor for this study period, as reported.

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. Equalized valuation between outbuildings in the agricultural class and rural residential improvements appear to have been achieved.

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily required level.

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____Grass_____						
County	15	73.17	75.43	66.57	21.10	113.31
2	15	73.17	75.43	66.57	21.10	113.31
_____ALL_____	16	73.09	75.02	67.01	20.17	111.95

Level of Value

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

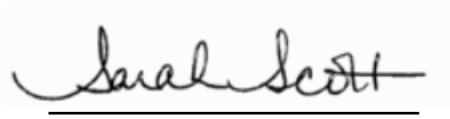
2024 Opinions of the Property Tax Administrator
for Blaine County

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 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary

for Blaine County

Residential Real Property - Current

Number of Sales	4	Median	92.66
Total Sales Price	$555,000	Mean	88.70
Total Adj. Sales Price	$555,000	Wgt. Mean	87.03
Total Assessed Value	$482,989	Average Assessed Value of the Base	$48,292
Avg. Adj. Sales Price	$138,750	Avg. Assessed Value	$120,747

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	72.34 to 105.06
% of Value of the Class of all Real Property Value in the County	3.24
% of Records Sold in the Study Period	1.91
% of Value Sold in the Study Period	4.79

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	7	100	150.51
2022	7	100	117.01
2021	5	100	92.63
2020	5	100	113.37

2024 Commission Summary

for Blaine County

Commercial Real Property - Current

Number of Sales	3	Median	94.12
Total Sales Price	$71,750	Mean	106.45
Total Adj. Sales Price	$71,750	Wgt. Mean	86.27
Total Assessed Value	$61,898	Average Assessed Value of the Base	$19,964
Avg. Adj. Sales Price	$23,917	Avg. Assessed Value	$20,633

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-48.18 to 261.08
% of Value of the Class of all Real Property Value in the County	0.33
% of Records Sold in the Study Period	5.88
% of Value Sold in the Study Period	6.08

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	3	100	45.15
2022	5	100	77.60
2021	2	100	149.40
2020	2	100	305.73

05 Blaine

RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales :	4	MEDIAN :	93	COV :	11.59	95% Median C.I. :	N/A
Total Sales Price :	555,000	WGT. MEAN :	87	STD :	10.28	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	555,000	MEAN :	89	Avg. Abs. Dev :	06.70	95% Mean C.I. :	72.34 to 105.06
Total Assessed Value :	482,989						
Avg. Adj. Sales Price :	138,750	COD :	07.23	MAX Sales Ratio :	95.75		
Avg. Assessed Value :	120,747	PRD :	101.92	MIN Sales Ratio :	73.72		*Printed:3/19/2024 7:48:34AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	1	73.72	73.72	73.72	00.00	100.00	73.72	73.72	N/A	175,000	129,009
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	2	92.66	92.66	91.16	02.57	101.65	90.28	95.04	N/A	107,500	97,999
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	95.75	95.75	95.75	00.00	100.00	95.75	95.75	N/A	165,000	157,983
_____Study Yrs_____											
01-OCT-21 To 30-SEP-22	1	73.72	73.72	73.72	00.00	100.00	73.72	73.72	N/A	175,000	129,009
01-OCT-22 To 30-SEP-23	3	95.04	93.69	93.15	01.91	100.58	90.28	95.75	N/A	126,667	117,993
_____Calendar Yrs_____											
01-JAN-22 To 31-DEC-22	3	90.28	86.35	83.33	07.88	103.62	73.72	95.04	N/A	130,000	108,335
_____ALL_____	4	92.66	88.70	87.03	07.23	101.92	73.72	95.75	N/A	138,750	120,747

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	1	95.04	95.04	95.04	00.00	100.00	95.04	95.04	N/A	40,000	38,014
2	3	90.28	86.58	86.40	08.13	100.21	73.72	95.75	N/A	171,667	148,325
_____ALL_____	4	92.66	88.70	87.03	07.23	101.92	73.72	95.75	N/A	138,750	120,747

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	92.66	88.70	87.03	07.23	101.92	73.72	95.75	N/A	138,750	120,747
06											
07											
_____ALL_____	4	92.66	88.70	87.03	07.23	101.92	73.72	95.75	N/A	138,750	120,747

05 Blaine

RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales :	4	MEDIAN :	93	COV :	11.59	95% Median C.I. :	N/A
Total Sales Price :	555,000	WGT. MEAN :	87	STD :	10.28	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	555,000	MEAN :	89	Avg. Abs. Dev :	06.70	95% Mean C.I. :	72.34 to 105.06
Total Assessed Value :	482,989						
Avg. Adj. Sales Price :	138,750	COD :	07.23	MAX Sales Ratio :	95.75		
Avg. Assessed Value :	120,747	PRD :	101.92	MIN Sales Ratio :	73.72	*Printed:3/19/2024*	*7:48:34AM*

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $ Ranges_____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low $__											
Greater Than 4,999	4	92.66	88.70	87.03	07.23	101.92	73.72	95.75	N/A	138,750	120,747
Greater Than 14,999	4	92.66	88.70	87.03	07.23	101.92	73.72	95.75	N/A	138,750	120,747
Greater Than 29,999	4	92.66	88.70	87.03	07.23	101.92	73.72	95.75	N/A	138,750	120,747
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	95.04	95.04	95.04	00.00	100.00	95.04	95.04	N/A	40,000	38,014
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	3	90.28	86.58	86.40	08.13	100.21	73.72	95.75	N/A	171,667	148,325
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
_____ALL_____	4	92.66	88.70	87.03	07.23	101.92	73.72	95.75	N/A	138,750	120,747

05 Blaine

COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales :	3	MEDIAN :	94	COV :	58.47	95% Median C.I. :	N/A
Total Sales Price :	71,750	WGT. MEAN :	86	STD :	62.24	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	71,750	MEAN :	106	Avg. Abs. Dev :	40.88	95% Mean C.I. :	-48.18 to 261.08
Total Assessed Value :	61,898						
Avg. Adj. Sales Price :	23,917	COD :	43.43	MAX Sales Ratio :	173.93		
Avg. Assessed Value :	20,633	PRD :	123.39	MIN Sales Ratio :	51.30		*Printed:3/19/2024 7:48:35AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	2	134.03	134.03	98.64	29.78	135.88	94.12	173.93	N/A	26,500	26,140
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	51.30	51.30	51.30	00.00	100.00	51.30	51.30	N/A	18,750	9,619
_____Study Yrs_____											
01-OCT-20 To 30-SEP-21	2	134.03	134.03	98.64	29.78	135.88	94.12	173.93	N/A	26,500	26,140
01-OCT-21 To 30-SEP-22											
01-OCT-22 To 30-SEP-23	1	51.30	51.30	51.30	00.00	100.00	51.30	51.30	N/A	18,750	9,619
_____Calendar Yrs_____											
01-JAN-21 To 31-DEC-21	2	134.03	134.03	98.64	29.78	135.88	94.12	173.93	N/A	26,500	26,140
01-JAN-22 To 31-DEC-22											
_____ALL_____	3	94.12	106.45	86.27	43.43	123.39	51.30	173.93	N/A	23,917	20,633

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
2	2	72.71	72.71	82.44	29.45	88.20	51.30	94.12	N/A	34,375	28,340
_____ALL_____	3	94.12	106.45	86.27	43.43	123.39	51.30	173.93	N/A	23,917	20,633

05 Blaine

COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales :	3	MEDIAN :	94	COV :	58.47	95% Median C.I. :	N/A
Total Sales Price :	71,750	WGT. MEAN :	86	STD :	62.24	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	71,750	MEAN :	106	Avg. Abs. Dev :	40.88	95% Mean C.I. :	-48.18 to 261.08
Total Assessed Value :	61,898						
Avg. Adj. Sales Price :	23,917	COD :	43.43	MAX Sales Ratio :	173.93		
Avg. Assessed Value :	20,633	PRD :	123.39	MIN Sales Ratio :	51.30		*Printed:3/19/2024 7:48:35AM*

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	3	94.12	106.45	86.27	43.43	123.39	51.30	173.93	N/A	23,917	20,633
04											
_____ALL_____	3	94.12	106.45	86.27	43.43	123.39	51.30	173.93	N/A	23,917	20,633

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	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
Less Than 15,000	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
Less Than 30,000	2	112.62	112.62	68.22	54.45	165.08	51.30	173.93	N/A	10,875	7,419
__Ranges Excl. Low $__											
Greater Than 4,999	2	72.71	72.71	82.44	29.45	88.20	51.30	94.12	N/A	34,375	28,340
Greater Than 14,999	2	72.71	72.71	82.44	29.45	88.20	51.30	94.12	N/A	34,375	28,340
Greater Than 29,999	1	94.12	94.12	94.12	00.00	100.00	94.12	94.12	N/A	50,000	47,061
__Incremental Ranges__											
0 TO 4,999	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
5,000 TO 14,999											
15,000 TO 29,999	1	51.30	51.30	51.30	00.00	100.00	51.30	51.30	N/A	18,750	9,619
30,000 TO 59,999	1	94.12	94.12	94.12	00.00	100.00	94.12	94.12	N/A	50,000	47,061
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
_____ALL_____	3	94.12	106.45	86.27	43.43	123.39	51.30	173.93	N/A	23,917	20,633

05 Blaine

COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales :	3	MEDIAN :	94	COV :	58.47	95% Median C.I. :	N/A
Total Sales Price :	71,750	WGT. MEAN :	86	STD :	62.24	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	71,750	MEAN :	106	Avg. Abs. Dev :	40.88	95% Mean C.I. :	-48.18 to 261.08
Total Assessed Value :	61,898						
Avg. Adj. Sales Price :	23,917	COD :	43.43	MAX Sales Ratio :	173.93		
Avg. Assessed Value :	20,633	PRD :	123.39	MIN Sales Ratio :	51.30		

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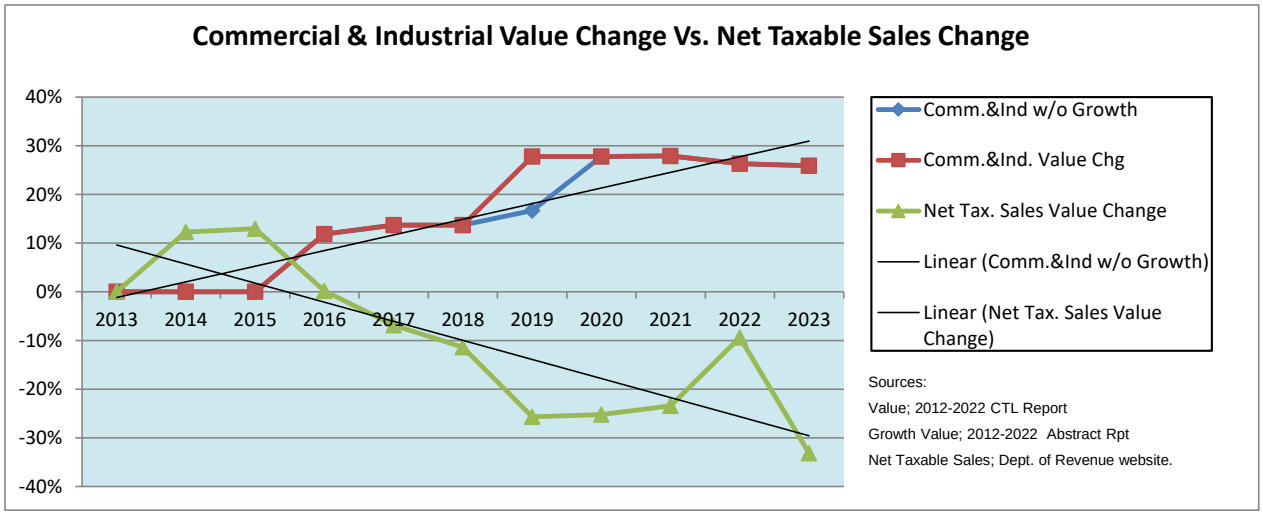
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	94.12	94.12	94.12	00.00	100.00	94.12	94.12	N/A	50,000	47,061
353	2	112.62	112.62	68.22	54.45	165.08	51.30	173.93	N/A	10,875	7,419
_____ALL_____	3	94.12	106.45	86.27	43.43	123.39	51.30	173.93	N/A	23,917	20,633



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	$ 447,355	$ -	0.00%	$ 447,355		$ 641,139	
2013	$ 447,355	$ -	0.00%	$ 447,355	0.00%	$ 719,861	12.28%
2014	$ 447,355	$ -	0.00%	$ 447,355	0.00%	$ 724,218	0.61%
2015	$ 500,389	$ -	0.00%	$ 500,389	11.86%	$ 642,310	-11.31%
2016	$ 508,552	$ -	0.00%	$ 508,552	1.63%	$ 596,995	-7.06%
2017	$ 508,552	$ -	0.00%	$ 508,552	0.00%	$ 568,265	-4.81%
2018	$ 571,701	$ 49,600	8.68%	$ 522,101	2.66%	$ 476,285	-16.19%
2019	$ 571,701	$ -	0.00%	$ 571,701	0.00%	$ 479,322	0.64%
2020	$ 572,241	$ -	0.00%	$ 572,241	0.09%	$ 490,847	2.40%
2021	$ 565,100	$ -	0.00%	$ 565,100	-1.25%	$ 581,079	18.38%
2022	$ 563,277	$ -	0.00%	$ 563,277	-0.32%	$ 428,579	-26.24%
2023	$ 565,898	$ -	0.00%	$ 565,898	0.47%	$ 849,286	98.16%
Ann %chg	**2.38%**			**Average**	**1.38%**	1.67%	**6.08%**

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	0.00%	0.00%	12.28%
2014	0.00%	0.00%	12.96%
2015	11.86%	11.86%	0.18%
2016	13.68%	13.68%	-6.89%
2017	13.68%	13.68%	-11.37%
2018	16.71%	27.80%	-25.71%
2019	27.80%	27.80%	-25.24%
2020	27.92%	27.92%	-23.44%
2021	26.32%	26.32%	-9.37%
2022	25.91%	25.91%	-33.15%
2023	26.50%	26.50%	32.47%

County Number	5
County Name	Blaine

05 Blaine

AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales :	16	MEDIAN :	73	COV :	28.25	95% Median C.I. :	55.57 to 84.05
Total Sales Price :	22,207,824	WGT. MEAN :	67	STD :	21.19	95% Wgt. Mean C.I. :	60.02 to 74.00
Total Adj. Sales Price :	22,207,824	MEAN :	75	Avg. Abs. Dev :	14.74	95% Mean C.I. :	63.73 to 86.31
Total Assessed Value :	14,880,908						
Avg. Adj. Sales Price :	1,387,989	COD :	20.17	MAX Sales Ratio :	113.78		
Avg. Assessed Value :	930,057	PRD :	111.95	MIN Sales Ratio :	46.05		

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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
_____Qrtrs_____											
01-OCT-20 To 31-DEC-20	1	73.00	73.00	73.00	00.00	100.00	73.00	73.00	N/A	305,881	223,294
01-JAN-21 To 31-MAR-21	3	113.78	99.48	87.37	12.57	113.86	70.87	113.78	N/A	866,667	757,235
01-APR-21 To 30-JUN-21	1	73.17	73.17	73.17	00.00	100.00	73.17	73.17	N/A	713,779	522,245
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	2	76.45	76.45	69.05	09.94	110.72	68.85	84.05	N/A	2,152,612	1,486,295
01-JAN-22 To 31-MAR-22	3	62.70	63.27	61.65	11.39	102.63	52.84	74.27	N/A	2,283,076	1,407,611
01-APR-22 To 30-JUN-22	4	64.95	71.43	60.43	31.75	118.20	46.05	109.76	N/A	1,284,100	775,988
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	2	63.67	63.67	68.09	17.79	93.51	52.34	75.00	N/A	1,148,657	782,146
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
_____Study Yrs_____											
01-OCT-20 To 30-SEP-21	5	73.17	88.92	83.36	22.88	106.67	70.87	113.78	N/A	723,932	603,449
01-OCT-21 To 30-SEP-22	9	68.85	69.82	63.22	20.22	110.44	46.05	109.76	52.84 to 84.05	1,810,095	1,144,375
01-OCT-22 To 30-SEP-23	2	63.67	63.67	68.09	17.79	93.51	52.34	75.00	N/A	1,148,657	782,146
_____Calendar Yrs_____											
01-JAN-21 To 31-DEC-21	6	78.61	87.42	75.69	20.93	115.50	68.85	113.78	68.85 to 113.78	1,269,834	961,090
01-JAN-22 To 31-DEC-22	9	62.70	66.98	62.25	22.42	107.60	46.05	109.76	52.34 to 75.00	1,586,993	987,897
_____ALL_____	16	73.09	75.02	67.01	20.17	111.95	46.05	113.78	55.57 to 84.05	1,387,989	930,057

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	16	73.09	75.02	67.01	20.17	111.95	46.05	113.78	55.57 to 84.05	1,387,989	930,057
_____ALL_____	16	73.09	75.02	67.01	20.17	111.95	46.05	113.78	55.57 to 84.05	1,387,989	930,057

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Grass_____											
County	14	73.09	72.98	65.59	19.06	111.27	46.05	113.78	52.84 to 84.05	1,254,130	822,549
2	14	73.09	72.98	65.59	19.06	111.27	46.05	113.78	52.84 to 84.05	1,254,130	822,549
_____ALL_____	16	73.09	75.02	67.01	20.17	111.95	46.05	113.78	55.57 to 84.05	1,387,989	930,057

05 Blaine

AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales :	16	MEDIAN :	73	COV :	28.25	95% Median C.I. :	55.57 to 84.05
Total Sales Price :	22,207,824	WGT. MEAN :	67	STD :	21.19	95% Wgt. Mean C.I. :	60.02 to 74.00
Total Adj. Sales Price :	22,207,824	MEAN :	75	Avg. Abs. Dev :	14.74	95% Mean C.I. :	63.73 to 86.31
Total Assessed Value :	14,880,908						
Avg. Adj. Sales Price :	1,387,989	COD :	20.17	MAX Sales Ratio :	113.78		
Avg. Assessed Value :	930,057	PRD :	111.95	MIN Sales Ratio :	46.05		

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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	15	73.17	75.43	66.57	21.10	113.31	46.05	113.78	55.57 to 84.05	1,197,188	796,982
2	15	73.17	75.43	66.57	21.10	113.31	46.05	113.78	55.57 to 84.05	1,197,188	796,982
_____ALL_____	16	73.09	75.02	67.01	20.17	111.95	46.05	113.78	55.57 to 84.05	1,387,989	930,057

Blaine County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**
Brown	1	3,600	3,400	3,400	3,400	2,355	3,140	3,140	3,030	**3,311**
Cherry	1	2,999	n/a	n/a	2,978	3,000	3,000	2,987	3,000	**2,989**
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	**2,100**
Custer	3	3,700	3,692	3,692	3,449	3,225	3,225	2,450	2,450	**3,172**
Logan	1	4,250	4,000	4,000	4,000	3,400	3,400	3,000	3,000	**3,666**
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	**2,959**
Thomas	1	2,250	n/a	n/a	2,250	2,250	2,250	2,250	2,250	**2,250**

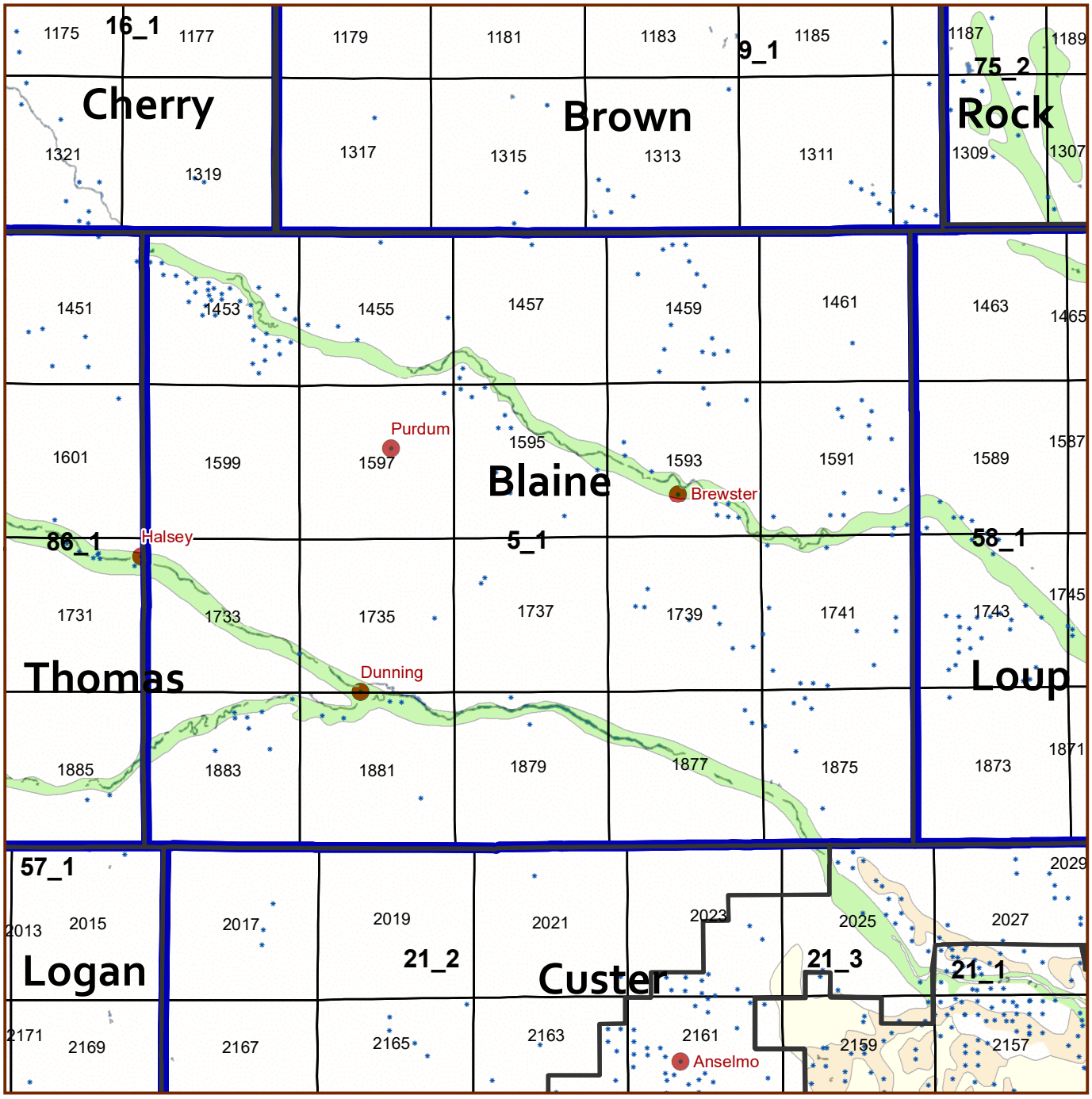
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	**1,003**
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	**1,000**
Custer	2	n/a	610	n/a	599	599	n/a	n/a	599	**603**
Custer	3	n/a	1,375	1,375	1,375	1,375	1,375	1,375	1,375	**1,375**
Logan	1	n/a	1,498	1,498	1,498	1,404	1,404	1,258	1,251	**1,415**
Loup	1	n/a	872	872	872	814	735	735	735	**807**
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	590	590	**601**
Brown	1	905	905	770	770	715	715	685	685	**740**
Cherry	1	694	680	680	680	680	549	525	525	**565**
Custer	2	606	606	596	596	540	531	n/a	n/a	**536**
Custer	3	744	825	754	752	743	613	n/a	734	**716**
Logan	1	636	634	634	634	634	634	634	n/a	**634**
Loup	1	693	n/a	693	693	693	693	693	693	**693**
Thomas	1	650	650	650	650	650	650	650	650	**650**

County	Mkt Area	CRP	TIMBER	WASTE
Blaine	1		n/a	n/a
Brown	1	738	672	75
Cherry	1	1,000	n/a	100
Custer	2		n/a	40
Custer	3	1,115	n/a	50
Logan	1	634	n/a	15
Loup	1	802	n/a	100
Thomas	1		n/a	150

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

BLAINE COUNTY



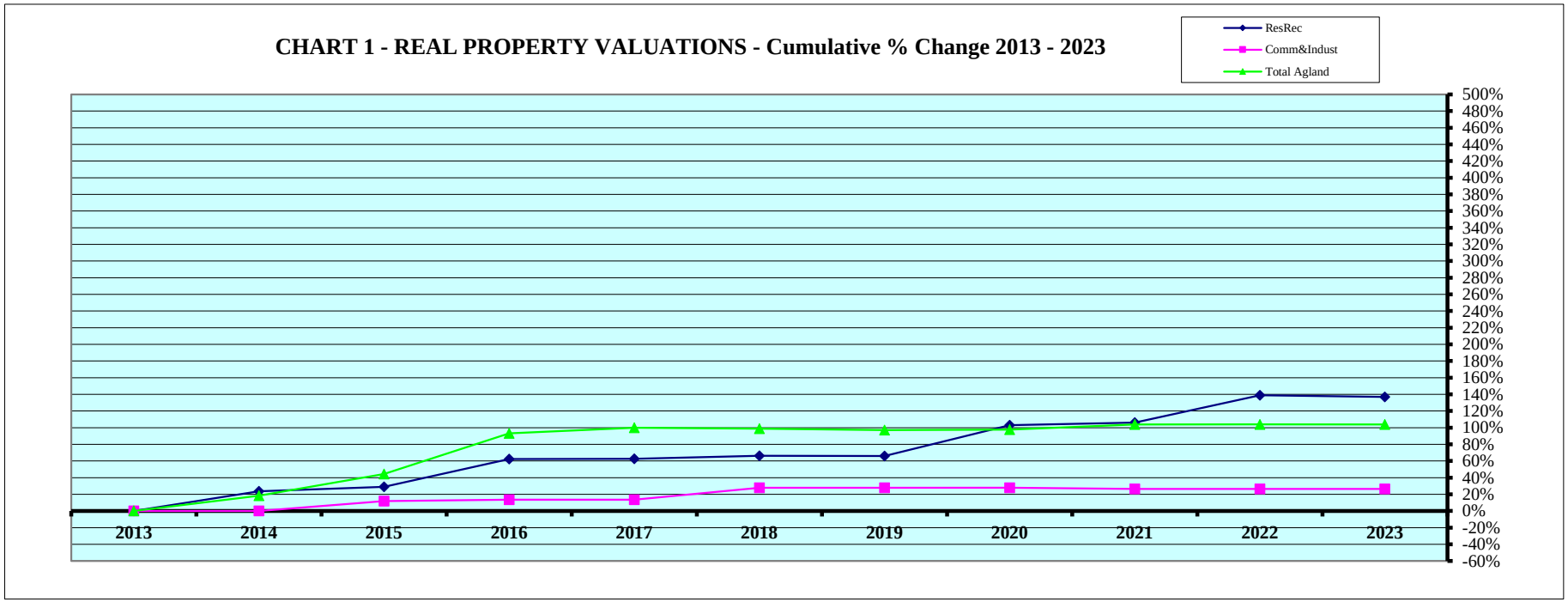
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excesssive 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



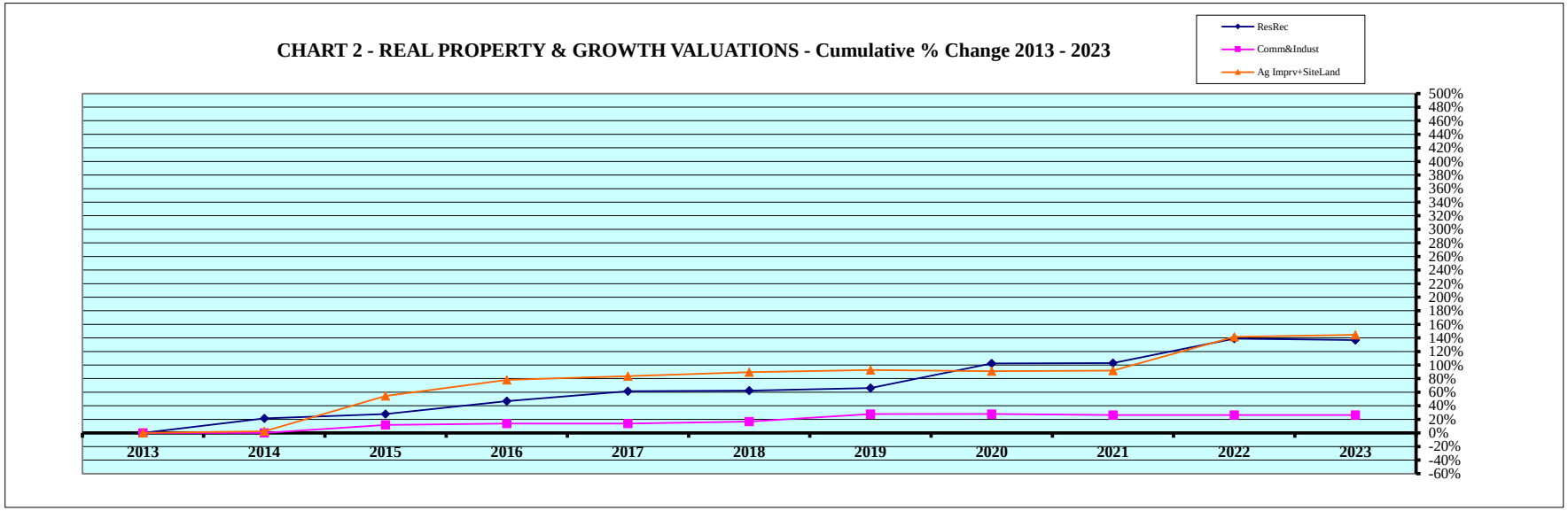
Tax Year	Residential & Recreational (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Commercial & Industrial (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Total Agricultural Land (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	2,923,964	-	-	-	447,355	-	-	-	135,602,694	-	-	-
2014	3,612,012	688,048	23.53%	23.53%	447,355	0	0.00%	0.00%	160,601,205	24,998,511	18.44%	18.44%
2015	3,767,299	155,287	4.30%	28.84%	500,389	53,034	11.86%	11.86%	195,645,356	35,044,151	21.82%	44.28%
2016	4,742,973	975,674	25.90%	62.21%	508,552	8,163	1.63%	13.68%	261,799,713	66,154,357	33.81%	93.06%
2017	4,751,079	8,106	0.17%	62.49%	508,552	0	0.00%	13.68%	271,127,944	9,328,231	3.56%	99.94%
2018	4,858,067	106,988	2.25%	66.15%	571,701	63,149	12.42%	27.80%	269,430,660	-1,697,284	-0.63%	98.69%
2019	4,855,617	-2,450	-0.05%	66.06%	571,701	0	0.00%	27.80%	267,302,257	-2,128,403	-0.79%	97.12%
2020	5,936,906	1,081,289	22.27%	103.04%	572,241	540	0.09%	27.92%	268,220,474	918,217	0.34%	97.80%
2021	6,029,266	92,360	1.56%	106.20%	565,100	-7,141	-1.25%	26.32%	276,418,361	8,197,887	3.06%	103.84%
2022	6,985,821	956,555	15.87%	138.92%	565,898	798	0.14%	26.50%	276,605,936	187,575	0.07%	103.98%
2023	6,926,084	-59,737	-0.86%	136.87%	565,898	0	0.00%	26.50%	276,581,475	-24,461	-0.01%	103.96%

Rate Annual %chg: Residential & Recreational **9.01%** Commercial & Industrial **2.38%** Agricultural Land **7.39%**

Cnty# 5
County BLAINE

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2013 - 2023 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023



Tax Year	Residential & Recreational (1) Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Commercial & Industrial (1) Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	2,923,964	0	0.00%	2,923,964	-	0.00%	447,355	0	0.00%	447,355	-	0.00%
2014	3,612,012	64,000	1.77%	3,548,012	21.34%	21.34%	447,355	0	0.00%	447,355	0.00%	0.00%
2015	3,767,299	28,800	0.76%	3,738,499	3.50%	27.86%	500,389	0	0.00%	500,389	11.86%	11.86%
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	46.86%	508,552	0	0.00%	508,552	1.63%	13.68%
2017	4,751,079	33,134	0.70%	4,717,945	-0.53%	61.35%	508,552	0	0.00%	508,552	0.00%	13.68%
2018	4,858,067	109,928	2.26%	4,748,139	-0.06%	62.39%	571,701	49,600	8.68%	522,101	2.66%	16.71%
2019	4,855,617	0	0.00%	4,855,617	-0.05%	66.06%	571,701	0	0.00%	571,701	0.00%	27.80%
2020	5,936,906	20,322	0.34%	5,916,584	21.85%	102.35%	572,241	0	0.00%	572,241	0.09%	27.92%
2021	6,029,266	96,484	1.60%	5,932,782	-0.07%	102.90%	565,100	0	0.00%	565,100	-1.25%	26.32%
2022	6,985,821	0	0.00%	6,985,821	15.87%	138.92%	565,898	0	0.00%	565,898	0.14%	26.50%
2023	6,926,084	0	0.00%	6,926,084	-0.86%	136.87%	565,898	0	0.00%	565,898	0.00%	26.50%
Rate Ann%chg	9.01%			Resid & Recreat w/o growth	7.50%		2.38%			C & I w/o growth	1.51%	

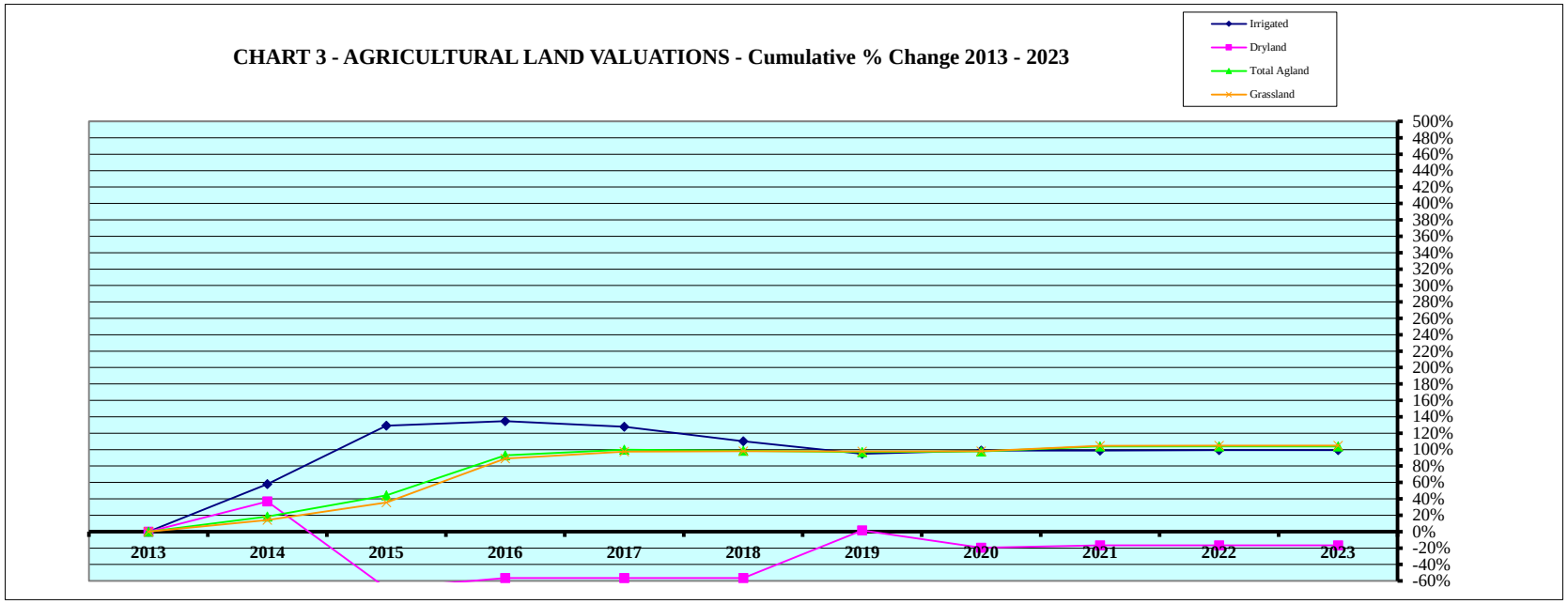
Tax Year	Ag Improvements & Site Land (1) Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	4,970,026	4,597,221	9,567,247	38,400	0.40%	9,528,847	'--	'--
2014	5,540,912	9,460,941	15,001,853	5,200,098	34.66%	9,801,755	2.45%	2.45%
2015	5,430,008	9,660,552	15,090,560	321,746	2.13%	14,768,814	-1.55%	54.37%
2016	7,968,220	9,652,712	17,620,932	595,349	3.38%	17,025,583	12.82%	77.96%
2017	8,539,515	9,670,926	18,210,441	646,987	3.55%	17,563,454	-0.33%	83.58%
2018	8,623,409	9,679,767	18,303,176	173,652	0.95%	18,129,524	-0.44%	89.50%
2019	8,601,880	9,918,687	18,520,567	81,900	0.44%	18,438,667	0.74%	92.73%
2020	8,718,072	9,700,402	18,418,474	151,338	0.82%	18,267,136	-1.37%	90.93%
2021	9,072,726	9,732,135	18,804,861	438,385	2.33%	18,366,476	-0.28%	91.97%
2022	13,719,012	9,682,187	23,401,199	298,605	1.28%	23,102,594	22.85%	141.48%
2023	13,912,278	9,681,266	23,593,544	195,571	0.83%	23,397,973	-0.01%	144.56%
Rate Ann%chg	10.84%	7.73%	9.45%			Ag Imprv+Site w/o growth	3.49%	

(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; 2013 - 2023 CTL
Growth Value; 2013 - 2023 Abstract of Asmnt Rpt.
Prepared as of 12/29/2023

Cnty#	5
County	BLAINE

NE Dept. of Revenue, Property Assessment Division

CHART 2



Tax Year	Irrigated Land Value	Value Chg	Ann%chg	Cmltv%chg	Dryland Value	Value Chg	Ann%chg	Cmltv%chg	Grassland Value	Value Chg	Ann%chg	Cmltv%chg
2013	13,080,840	-	-	-	237,229	-	-	-	122,050,895	-	-	-
2014	20,657,115	7,576,275	57.92%	57.92%	324,412	87,183	36.75%	36.75%	139,396,898	17,346,003	14.21%	14.21%
2015	29,977,962	9,320,847	45.12%	129.17%	73,995	-250,417	-77.19%	-68.81%	165,364,297	25,967,399	18.63%	35.49%
2016	30,700,551	722,589	2.41%	134.70%	103,450	29,455	39.81%	-56.39%	230,771,555	65,407,258	39.55%	89.08%
2017	29,813,658	-886,893	-2.89%	127.92%	103,450	0	0.00%	-56.39%	240,974,017	10,202,462	4.42%	97.44%
2018	27,478,941	-2,334,717	-7.83%	110.07%	103,450	0	0.00%	-56.39%	241,614,388	640,371	0.27%	97.96%
2019	25,496,142	-1,982,799	-7.22%	94.91%	241,006	137,556	132.97%	1.59%	241,321,328	-293,060	-0.12%	97.72%
2020	26,005,542	509,400	2.00%	98.81%	190,853	-50,153	-20.81%	-19.55%	241,735,447	414,119	0.17%	98.06%
2021	26,005,647	105	0.00%	98.81%	197,549	6,696	3.51%	-16.73%	249,925,051	8,189,604	3.39%	104.77%
2022	26,069,445	63,798	0.25%	99.29%	197,549	0	0.00%	-16.73%	250,064,128	139,077	0.06%	104.89%
2023	26,067,741	-1,704	-0.01%	99.28%	197,549	0	0.00%	-16.73%	250,038,770	-25,358	-0.01%	104.86%

Rate Ann.%chg: Irrigated **7.14%** Dryland **-1.81%** Grassland **7.44%**

Tax Year	Waste Land (1) Value	Value Chg	Ann%chg	Cmltv%chg	Other Agland (1) Value	Value Chg	Ann%chg	Cmltv%chg	Total Agricultural Value	Value Chg	Ann%chg	Cmltv%chg
2013	120,274	-	-	-	113,456	-	-	-	135,602,694	-	-	-
2014	120,968	694	0.58%	0.58%	101,812	-11,644	-10.26%	-10.26%	160,601,205	24,998,511	18.44%	18.44%
2015	119,176	-1,792	-1.48%	-0.91%	109,926	8,114	7.97%	-3.11%	195,645,356	35,044,151	21.82%	44.28%
2016	116,297	-2,879	-2.42%	-3.31%	107,860	-2,066	-1.88%	-4.93%	261,799,713	66,154,357	33.81%	93.06%
2017	113,281	-3,016	-2.59%	-5.81%	123,538	15,678	14.54%	8.89%	271,127,944	9,328,231	3.56%	99.94%
2018	111,056	-2,225	-1.96%	-7.66%	122,825	-713	-0.58%	8.26%	269,430,660	-1,697,284	-0.63%	98.69%
2019	102,214	-8,842	-7.96%	-15.02%	141,567	18,742	15.26%	24.78%	267,302,257	-2,128,403	-0.79%	97.12%
2020	103,595	1,381	1.35%	-13.87%	185,037	43,470	30.71%	63.09%	268,220,474	918,217	0.34%	97.80%
2021	103,592	-3	0.00%	-13.87%	186,522	1,485	0.80%	64.40%	276,418,361	8,197,887	3.06%	103.84%
2022	103,713	121	0.12%	-13.77%	171,101	-15,421	-8.27%	50.81%	276,605,936	187,575	0.07%	103.98%
2023	105,521	1,808	1.74%	-12.27%	171,894	793	0.46%	51.51%	276,581,475	-24,461	-0.01%	103.96%

Cnty# 5
County BLAINE

Rate Ann.%chg: Total Agric Land **7.39%**

Source: 2013 - 2023 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023 **CHART 3**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	DRYLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	GRASSLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	13,663,810	13,664	1,000			205,619	709	290			121,929,716	420,447	290		
2014	20,676,953	14,018	1,475	47.50%	47.50%	324,412	811	400	37.93%	37.93%	139,304,790	419,929	332	14.39%	14.39%
2015	29,977,962	14,275	2,100	42.37%	110.00%	71,585	139	515	28.75%	77.59%	165,389,195	420,691	393	18.51%	35.56%
2016	30,760,086	14,648	2,100	0.00%	110.00%	103,450	144	720	39.81%	148.28%	230,762,036	420,030	549	39.75%	89.45%
2017	30,636,018	14,589	2,100	0.00%	110.00%	103,450	144	720	0.00%	148.28%	240,826,832	419,805	574	4.42%	97.82%
2018	30,525,159	14,536	2,100	0.00%	110.00%	103,450	144	720	0.00%	148.28%	240,767,872	419,733	574	-0.01%	97.80%
2019	25,364,871	12,079	2,100	0.00%	110.00%	241,006	335	720	0.00%	148.28%	241,663,744	421,135	574	0.04%	97.88%
2020	25,886,574	12,327	2,100	0.00%	110.00%	190,853	335	570	-20.81%	96.61%	241,705,694	420,421	575	0.19%	98.25%
2021	26,005,224	12,383	2,100	0.00%	110.00%	197,549	335	590	3.51%	103.51%	249,930,785	420,150	595	3.47%	105.12%
2022	26,005,224	12,383	2,100	0.00%	110.00%	197,549	335	590	0.00%	103.51%	249,885,368	420,031	595	0.01%	105.15%
2023	26,067,741	12,413	2,100	0.00%	110.00%	197,549	335	590	0.00%	103.51%	250,038,767	420,287	595	0.00%	105.15%

Rate Annual %chg Average Value/Acre: 7.70% | 7.36% | 7.45%

Tax Year	WASTE LAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	OTHER AGLAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	TOTAL AGRICULTURAL LAND (1) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	120,111	4,840	25			99,135	2,044	49			136,018,391	441,704	308		
2014	120,274	4,819	25	0.58%	0.58%	99,140	2,039	49	0.25%	0.25%	160,525,569	441,616	363	18.04%	18.04%
2015	119,176	4,775	25	0.00%	0.58%	109,858	2,120	52	6.56%	6.82%	195,667,776	442,001	443	21.79%	43.76%
2016	116,297	4,660	25	0.00%	0.58%	107,566	2,185	49	-4.98%	1.50%	261,849,435	441,666	593	33.92%	92.53%
2017	113,334	4,541	25	0.01%	0.59%	123,518	2,517	49	-0.34%	1.16%	271,803,152	441,595	616	3.82%	99.88%
2018	111,509	4,467	25	0.00%	0.59%	122,526	2,497	49	-0.02%	1.14%	271,630,516	441,377	615	-0.01%	99.85%
2019	102,201	4,090	25	0.12%	0.71%	141,561	2,854	50	1.09%	2.24%	267,513,383	440,492	607	-1.32%	97.22%
2020	103,035	4,120	25	0.07%	0.78%	185,741	2,979	62	25.74%	28.55%	268,071,897	440,181	609	0.28%	97.77%
2021	103,594	4,142	25	0.00%	0.78%	187,155	2,977	63	0.81%	29.59%	276,424,307	439,988	628	3.16%	104.02%
2022	103,585	4,142	25	0.00%	0.78%	188,335	3,001	63	-0.16%	29.38%	276,380,061	439,892	628	0.01%	104.03%
2023	103,586	4,142	25	0.00%	0.78%	173,819	3,013	58	-8.09%	18.91%	276,581,462	440,190	628	0.01%	104.04%

Rate Annual %chg Average Value/Acre: 7.39%

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BLAINE

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 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	6,127,301	6,973,930	36,176,807	6,926,084	565,898	0	0	276,581,475	13,912,278	9,681,266	0	356,945,039
cnty sectorvalue % of total value:		*1.72%*	*1.95%*	*10.14%*	*1.94%*	*0.16%*			*77.49%*	*3.90%*	*2.71%*		*100.00%*

Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
12	BREWSTER	9,840	50,211	865	646,437	110,261	0	0	0	0	0	0	817,614
2.78%	*%sector of county sector*	*0.16%*	*0.72%*	*0.00%*	*9.33%*	*19.48%*							*0.23%*
	%sector of municipality	*1.20%*	*6.14%*	*0.11%*	*79.06%*	*13.49%*							*100.00%*
80	DUNNING	5,676	448,057	1,134,260	2,403,776	115,473	0	0	0	0	0	0	4,107,242
18.56%	*%sector of county sector*	*0.09%*	*6.42%*	*3.14%*	*34.71%*	*20.41%*							*1.15%*
	%sector of municipality	*0.14%*	*10.91%*	*27.62%*	*58.53%*	*2.81%*							*100.00%*
68	HALSEY	0	2,390	38	210,477	5,491	0	0	0	0	0	0	218,396
15.78%	*%sector of county sector*		*0.03%*	*0.00%*	*3.04%*	*0.97%*							*0.06%*
	%sector of municipality		*1.09%*	*0.02%*	*96.37%*	*2.51%*							*100.00%*
	%sector of county sector												
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160	Total Municipalities	15,516	500,658	1,135,163	3,260,693	231,226	0	0	0	0	0	0	5,143,255
37.21%	*%all municip.sectors of cnty*	*0.25%*	*7.18%*	*3.14%*	*47.08%*	*40.86%*							*1.44%*

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Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023 **CHART 5**

Total Real Property Sum Lines 17, 25, & 30	Records : 1,634	Value : 311,642,422	Growth 282,748	Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	56	154,298	0	0	13	119,511	69	273,809	
02. Res Improve Land	104	349,690	1	5,321	32	279,053	137	634,064	
03. Res Improvements	105	3,397,812	1	113,558	34	5,673,757	140	9,185,127	
04. Res Total	161	3,901,800	1	118,879	47	6,072,321	209	10,093,000	14,124
% of Res Total	77.03	38.66	0.48	1.18	22.49	60.16	12.79	3.24	5.00
05. Com UnImp Land	5	8,574	0	0	1	2,255	6	10,829	
06. Com Improve Land	24	44,334	0	0	15	52,672	39	97,006	
07. Com Improvements	25	307,361	0	0	20	602,983	45	910,344	
08. Com Total	30	360,269	0	0	21	657,910	51	1,018,179	0
% of Com Total	58.82	35.38	0.00	0.00	41.18	64.62	3.12	0.33	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	161	3,901,800	1	118,879	47	6,072,321	209	10,093,000	14,124
% of Res & Rec Total	77.03	38.66	0.48	1.18	22.49	60.16	12.79	3.24	5.00
Com & Ind Total	30	360,269	0	0	21	657,910	51	1,018,179	0
% of Com & Ind Total	58.82	35.38	0.00	0.00	41.18	64.62	3.12	0.33	0.00
17. Taxable Total	191	4,262,069	1	118,879	68	6,730,231	260	11,111,179	14,124
% of Taxable Total	73.46	38.36	0.38	1.07	26.15	60.57	15.91	3.57	5.00

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

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	3,881	0	0	1,172	237,105,500	1,173	237,109,381
28. Ag-Improved Land	0	0	0	0	198	40,418,985	198	40,418,985
29. Ag Improvements	0	0	0	0	201	23,002,877	201	23,002,877

30. Ag Total				**1,374**	**300,531,243**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	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**			**Growth**
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	36	36.36	54,540	36	36.36	54,540	
32. HomeSite Improv Land	134	158.57	237,855	134	158.57	237,855	
33. HomeSite Improvements	153	0.00	13,893,433	153	0.00	13,893,433	63,672
34. HomeSite Total				**189**	**194.93**	**14,185,828**	
35. FarmSite UnImp Land	36	48.91	73,365	36	48.91	73,365	
36. FarmSite Improv Land	151	425.70	638,550	151	425.70	638,550	
37. FarmSite Improvements	183	0.00	9,109,444	183	0.00	9,109,444	204,952
38. FarmSite Total				**219**	**474.61**	**9,821,359**	
39. Road & Ditches	425	1,382.83	0	425	1,382.83	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				**408**	**2,052.37**	**24,007,187**	**268,624**

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	605.87	529,431	1	605.87	529,431
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	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	5.28	35.06%	3,274	36.20%	620.08
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1.47	9.76%	867	9.59%	589.80
70. 4G	8.31	55.18%	4,903	54.21%	590.01
71. Total	15.06	100.00%	9,044	100.00%	600.53

Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	15.06	82.88%	9,044	98.30%	600.53
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.11	17.12%	156	1.70%	50.16
74. Exempt	5.00	27.52%	3,100	33.70%	620.00
75. Market Area Total	18.17	100.00%	9,200	100.00%	506.33

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 2**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,171.60	9.48%	2,460,360	9.48%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	1,157.97	9.37%	2,431,737	9.37%	2,100.00
49. 3A1	741.92	6.00%	1,558,032	6.00%	2,100.00
50. 3A	2,045.94	16.56%	4,296,474	16.56%	2,100.00
51. 4A1	3,699.57	29.94%	7,769,097	29.94%	2,100.00
52. 4A	3,539.76	28.65%	7,433,496	28.65%	2,100.00
53. Total	12,356.76	100.00%	25,949,196	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	24,395.97	5.80%	15,125,502	6.05%	620.00
64. 1G	40.31	0.01%	24,992	0.01%	620.00
65. 2G1	23,305.59	5.54%	14,449,458	5.78%	620.00
66. 2G	21,253.43	5.06%	13,177,130	5.27%	620.00
67. 3G1	15,527.47	3.69%	9,161,238	3.66%	590.00
68. 3G	324,955.87	77.30%	191,724,091	76.66%	590.00
69. 4G1	4,660.44	1.11%	2,749,670	1.10%	590.00
70. 4G	6,234.51	1.48%	3,678,377	1.47%	590.00
71. Total	420,373.59	100.00%	250,090,458	100.00%	594.92

Irrigated Total	12,356.76	2.81%	25,949,196	9.38%	2,100.00
Dry Total	334.73	0.08%	197,549	0.07%	590.17
Grass Total	420,373.59	95.49%	250,090,458	90.44%	594.92
72. Waste	4,228.75	0.96%	105,758	0.04%	25.01
73. Other	2,936.47	0.67%	171,895	0.06%	58.54
74. Exempt	10,681.86	2.43%	6,227,012	2.25%	582.95
75. Market Area Total	440,230.30	100.00%	276,514,856	100.00%	628.11

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	12,356.76	25,949,196	12,356.76	25,949,196
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	420,382.39	250,095,621	420,388.65	250,099,502
79. Waste	0.00	0	0.00	0	4,228.75	105,758	4,228.75	105,758
80. Other	0.00	0	0.00	0	2,939.58	172,051	2,939.58	172,051
81. Exempt	0.00	0	0.00	0	10,686.86	6,230,112	10,686.86	6,230,112
82. Total	**6.26**	**3,881**	**0.00**	**0**	**440,242.21**	**276,520,175**	**440,248.47**	**276,524,056**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,356.76	2.81%	25,949,196	9.38%	2,100.00
Dry Land	334.73	0.08%	197,549	0.07%	590.17
Grass	420,388.65	95.49%	250,099,502	90.44%	594.92
Waste	4,228.75	0.96%	105,758	0.04%	25.01
Other	2,939.58	0.67%	172,051	0.06%	58.53
Exempt	10,686.86	2.43%	6,230,112	2.25%	582.97
Total	**440,248.47**	100.00%	**276,524,056**	100.00%	628.11

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land Records	Unimproved Land Value	Improved Land Records	Improved Land Value	Improvements Records	Improvements Value	Total Records	Total Value	Growth
83.1	N/a Or Error	1	4,696	2	30,592	2	344,178	3	379,466	0
83.2	Brewster Village	23	64,669	22	62,410	22	525,987	45	653,066	12,952
83.3	Dunning Village	27	67,760	72	228,869	73	2,113,677	100	2,410,306	1,172
83.4	Halsey Village	2	5,877	5	16,117	5	188,483	7	210,477	0
83.5	Purdum Vill Unincorp	4	15,992	5	42,294	5	569,665	9	627,951	0
83.6	Rural	12	114,815	31	253,782	33	5,443,137	45	5,811,734	0
84	Residential Total	69	273,809	137	634,064	140	9,185,127	209	10,093,000	14,124

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land Records	Unimproved Land Value	Improved Land Records	Improved Land Value	Improvements Records	Improvements Value	Total Records	Total Value	Growth
85.1	N/a Or Error	0	0	1	3,266	1	80,791	1	84,057	0
85.2	Brewster Village	1	945	9	20,185	10	221,362	11	242,492	0
85.3	Dunning Village	4	7,629	15	24,149	15	85,999	19	117,777	0
85.4	Halsey Village	1	2,255	0	0	0	0	1	2,255	0
85.5	Purdum Vill Unincorp	0	0	7	19,773	9	110,241	9	130,014	0
85.6	Rural	0	0	7	29,633	10	411,951	10	441,584	0
86	Commercial Total	6	10,829	39	97,006	45	910,344	51	1,018,179	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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	5.28	35.06%	3,274	36.20%	620.08
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1.47	9.76%	867	9.59%	589.80
94. 4G	8.31	55.18%	4,903	54.21%	590.01
95. Total	15.06	100.00%	9,044	100.00%	600.53
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	15.06	100.00%	9,044	100.00%	600.53
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	15.06	100.00%	9,044	100.00%	600.53

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area **Market Area 2**

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	24,395.97	5.80%	15,125,502	6.05%	620.00
88. 1G	40.31	0.01%	24,992	0.01%	620.00
89. 2G1	23,305.59	5.54%	14,449,458	5.78%	620.00
90. 2G	21,253.43	5.06%	13,177,130	5.27%	620.00
91. 3G1	15,527.47	3.69%	9,161,238	3.66%	590.00
92. 3G	324,955.87	77.30%	191,724,091	76.66%	590.00
93. 4G1	4,660.44	1.11%	2,749,670	1.10%	590.00
94. 4G	6,234.51	1.48%	3,678,377	1.47%	590.00
95. Total	420,373.59	100.00%	250,090,458	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	420,373.59	100.00%	250,090,458	100.00%	594.92
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	420,373.59	100.00%	250,090,458	100.00%	594.92

2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)

05 Blaine

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	6,926,084	10,093,000	3,166,916	45.72%	14,124	45.52%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	13,912,278	14,185,828	273,550	1.97%	63,672	1.51%
04. Total Residential (sum lines 1-3)	**20,838,362**	**24,278,828**	**3,440,466**	**16.51%**	**77,796**	**16.14%**
05. Commercial	565,898	1,018,179	452,281	79.92%	0	79.92%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	**565,898**	**1,018,179**	**452,281**	**79.92%**	**0**	**79.92%**
08. Ag-Farmsite Land, Outbuildings	9,681,266	9,821,359	140,093	1.45%	204,952	-0.67%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	**9,681,266**	**9,821,359**	**140,093**	**1.45%**	**204,952**	**-0.67%**
12. Irrigated	26,067,741	25,949,196	-118,545	-0.45%		
13. Dryland	197,549	197,549	0	0.00%		
14. Grassland	250,038,770	250,099,502	60,732	0.02%		
15. Wasteland	105,521	105,758	237	0.22%		
16. Other Agland	171,894	172,051	157	0.09%		
17. Total Agricultural Land	**276,581,475**	**276,524,056**	**-57,419**	**-0.02%**		
18. Total Value of all Real Property (Locally Assessed)	**307,667,001**	**311,642,422**	**3,975,421**	**1.29%**	**282,748**	**1.20%**

2024 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:**
	$38,300
7.	**Adopted budget, or granted budget if different from above:**
	$38.300
8.	**Amount of the total assessor's budget set aside for appraisal work:**
	$10,000
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:**
	$45.81

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2024 Residential Assessment Survey for Blaine County

1.	**Valuation data collection done by:**
	The county assessor and Central Plains Valuation LLC.
2.	**List the valuation group recognized by the County and describe the unique characteristics of each:**

Valuation Group	Description of unique characteristics
1	Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.
2	Brewster, Halsey, Purdum, and the Rural Area - the market in these areas is not organized, sales are sporadic.
AG OB	Outbuildings - Stuctures located on rural parcels thoughout the county
AG DW	Dwellings - Residential

3.	**List and describe the approach(es) used to estimate the market value of residential properties.**
	Only the cost approach is used to determine the market value of residential properties as there is insufficient market data to develop the other two approaches.
4.	**For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?**
	Depreciation tables are established using local market information.
5.	**Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.**
	Yes, individual depreciation tables are developed and applied based on market information.
6.	**Describe the methodology used to determine the residential lot values?**
	The square foot method is used to determine residential lot values.
7.	**How are rural residential site values developed?**
	Rural residential home site and farm site are valued at $1500.
8.	**Are there form 191 applications on file?**
	No
9.	**Describe the methodology used to determine value for vacant lots being held for sale or resale?**
	There are no vacant lots being held for sale or resale in the county.

10.

Valuation Group	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection
1	2023	2023	2020	2020
2	2023	2023	2020	2020
AG OB	2022	2019	2022	2022
AG DW	2022	2019	2022	2022

2024 Commercial Assessment Survey for Blaine County

1.	**Valuation data collection done by:**
	Central Plains Valuation LLC
2.	**List the valuation group recognized in the County and describe the unique characteristics of each:**

Valuation Group	Description of unique characteristics
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.	

Valuation Group	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection
1	2023	2023	2021	2021

2024 Agricultural Assessment Survey for Blaine County

1.	**Valuation data collection done by:**
	Central Plains Valuation LLC and the county assessor.
2.	**List each market area, and describe the location and the specific characteristics that make each unique.**

Market Area	Description of unique characteristics	Year Land Use Completed
02	There is one market area within the county; 81% 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
	If your county has special value applications, please answer the following
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
	If your county recognizes a special value, please answer the following

8c.	**Describe the non-agricultural influences recognized within the county.**
	N/A
8d.	**Where is the influenced area located within the county?**
	N/A
8e.	**Describe in detail how the special values were arrived at in the influenced area(s).**
	N/A

PLAN OF ASSESSMENT FOR BLAINE COUNTY

2023

For Years: 2024, 2025, 2026

Dated: July 15, 2023

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 2023 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	212	.13	.02
Commercial	51	.03	.01
Agricultural	1333	.84	.97

Other pertinent facts: There are 440,190.49, taxable acres in Blaine County and 10,692.65 exempt acres. Classified as follows: 95.48 % grassland, 2.82 % 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 2023 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

County Assessor and Contracted Appraiser/Assistant Appraisers.

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

B. Cadastral Maps

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

C. Property Record Cards

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

D. Software

Blaine County uses MIPS and gWorks software.

E. Web Access

Web access is available for assessment records.

<u>Current Assessment Procedures for Real Property</u>

A. Discover, List, & Inventory All Property

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

B. Data Collection

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

C. Review Assessment Sales Ration Studies before Assessment Actions

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

D. Approaches to Value

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

Cost Approach-Appraisal Service runs ration studies

Income Approach-Appraisal Service runs ration studies

E. Reconciliation of Final Value and documentation
Reports are filed and records are kept in the clerk's office.

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations
Notices are sent out pursuant to statute. A page outlining any land sales that impact values are included in COV notices when appropriate. Informational flyers are included in the notices whenever there are changes in status within the villages. Notices are sent to all landowners prior to any on-site inspections.

Level of Value, Quality, and Uniformity for assessment year 2023
Statistics

Property Class	Median	COD	PRD
Residential	151	43.94	187.80
Commercial	45	98.36	196.77
Agricultural	72	22.09	109.76

For more information regarding statistical measures, see 2023 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2024
Residential
New structures or changes to existing structures will be picked-up and the data entered onto the appraisal records by the assessor.

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

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

Assessment Action Planned for the Assessment Year 2025
Residential
A reappraisal will be conducted of all of the villages and rural residentials per the 6 year cycle. 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 2026

Residential

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

Commercial

A reappraisal will be conducted pursuant to the 6-year cycle. New structures or changes to existing parcels will be picked up and entered onto the appraisal records.

Agricultural

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

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

DUTIES AND RESPONSIBLITIES

1. Record Maintenance, Mapping updates, & Ownership changes

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

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

3. Personal Property

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

4. Permissive Exemptions

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

5. Taxable Government Owned Property

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

6. Homesteads Exemptions

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

7. Centrally Assessed

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

8. Tax Increment Financing

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

9. Tax Districts and Tax Rates

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

10. Tax Lists

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

11. Tax List Corrections

Prepare tax list correction documents for county board approval.

12. County Board of Equalization

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

13. TERC Appeals

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

14. TERC Statewide Equalization

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

15. Education

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

Assessor Signature: April Warren Date: October 31, 2023

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.