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2009 Commission Summary

05 Blaine

Residential Real Property - Current

Number of Sales	7	COD	14.91
Total Sales Price	\$195,550	PRD	109.96
Total Adj. Sales Price	\$183,055	COV	20.25
Total Assessed Value	\$144,332	STD	17.56
Avg. Adj. Sales Price	\$26,151	Avg. Absolute Deviation	14.19
Avg. Assessed Value	\$20,619	Average Assessed Value of the Base	\$16,934
Median	95	Wgt. Mean	79
Mean	87	Max	110
Min	65.37		

Confidence Interval - Current

95% Median C.I	65.37 to 110.16
95% Mean C.I	70.46 to 102.94
95% Wgt. Mean C.I	49.07 to 108.62

% of Value of the Class of all Real Property Value in the County	2.81
% of Records Sold in the Study Period	3.55
% of Value Sold in the Study Period	4.33

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	13	98	24.94	101.9
2007	11	98	16.69	99.75
2006	7	99	10.27	100.66
2005	7	94	136.65	351.73

2009 Commission Summary

05 Blaine

Commercial Real Property - Current

Number of Sales	1	COD	0.00
Total Sales Price	\$75,000	PRD	100.00
Total Adj. Sales Price	\$75,000	COV	0.00
Total Assessed Value	\$69,303	STD	0.00
Avg. Adj. Sales Price	\$75,000	Avg. Absolute Deviation	0.00
Avg. Assessed Value	\$69,303	Average Assessed Value of the Base	\$11,895
Median	92	Wgt. Mean	92
Mean	92	Max	92
Min	92		

Confidence Interval - Current

95% Median C.I	N/A
95% Mean C.I	N/A
95% Wgt. Mean C.I	N/A

% of Value of the Class of all Real Property Value in the County	0.43
% of Records Sold in the Study Period	2.33
% of Value Sold in the Study Period	13.55

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1	21	0	99.98
2007	1	21	0	99.98
2006	0	0	0	0
2005	0	0	0	0

2009 Commission Summary

05 Blaine

Agricultural Land - Current

Number of Sales	12	COD	18.40
Total Sales Price	\$2,133,560	PRD	96.68
Total Adj. Sales Price	\$2,141,060	COV	27.34
Total Assessed Value	\$1,518,361	STD	18.74
Avg. Adj. Sales Price	\$178,422	Avg. Absolute Deviation	13.24
Avg. Assessed Value	\$126,530	Average Assessed Value of the Base	\$90,223
Median	72	Wgt. Mean	71
Mean	69	Max	104.00
Min	33.57		

Confidence Interval - Current

95% Median C.I	52.08 to 76.69
95% Mean C.I	56.65 to 80.47
95% Wgt. Mean C.I	57.98 to 83.85

% of Value of the Class of all Real Property Value in the County	96.76
% of Records Sold in the Study Period	0.94
% of Value Sold in the Study Period	11.00

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	17	75	9.82	97.61
2007	15	75	9.47	98.55
2006	10	75	11.91	100.2
2005	6	83	18.92	102.18

2009 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. S. Supp., 2005). 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 this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (IAAO). My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Blaine County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Blaine County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Blaine County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Blaine County is in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Blaine County is 72.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Blaine County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	10	MEDIAN:	102	COV:	30.43	95% Median C.I.:	82.53 to 143.73	(! : Derived)
TOTAL Sales Price:	210,945	WGT. MEAN:	84	STD:	32.32	95% Wgt. Mean C.I.:	51.15 to 116.24	
TOTAL Adj.Sales Price:	198,400	MEAN:	106	AVG.ABS.DEV:	23.41	95% Mean C.I.:	83.09 to 129.34	
TOTAL Assessed Value:	166,052							
AVG. Adj. Sales Price:	19,840	COD:	23.05	MAX Sales Ratio:	171.50			
AVG. Assessed Value:	16,605	PRD:	126.91	MIN Sales Ratio:	60.98			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	1	119.39	119.39	119.39			119.39	119.39	N/A	20,000	23,878
10/01/06 TO 12/31/06	2	96.47	96.47	95.99	14.45	100.50	82.53	110.40	N/A	3,625	3,479
01/01/07 TO 03/31/07	2	135.75	135.75	117.46	26.34	115.57	100.00	171.50	N/A	2,047	2,405
04/01/07 TO 06/30/07	2	115.46	115.46	127.07	24.49	90.86	87.18	143.73	N/A	6,025	7,656
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	2	72.15	72.15	61.49	15.48	117.33	60.98	83.32	N/A	53,750	33,053
01/01/08 TO 03/31/08	1	103.12	103.12	103.12			103.12	103.12	N/A	47,505	48,986
04/01/08 TO 06/30/08											
____Study Years____											
07/01/06 TO 06/30/07	7	110.40	116.39	117.43	21.34	99.11	82.53	171.50	82.53 to 171.50	6,199	7,279
07/01/07 TO 06/30/08	3	83.32	82.47	74.25	16.86	111.07	60.98	103.12	N/A	51,668	38,364
____Calendar Yrs____											
01/01/07 TO 12/31/07	6	93.59	107.79	69.74	32.72	154.55	60.98	171.50	60.98 to 171.50	20,607	14,371
____ALL____											
	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DUNNING	9	103.12	111.24	109.24	20.69	101.83	82.53	171.50	83.32 to 143.73	10,377	11,336
RURAL	1	60.98	60.98	60.98			60.98	60.98	N/A	105,000	64,024
____ALL____											
	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605
LOCATIONS: URBAN, SUBURBAN & RURAL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	9	103.12	111.24	109.24	20.69	101.83	82.53	171.50	83.32 to 143.73	10,377	11,336
3	1	60.98	60.98	60.98			60.98	60.98	N/A	105,000	64,024
____ALL____											
	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605
STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	7	100.00	99.56	82.75	19.36	120.31	60.98	143.73	60.98 to 143.73	27,342	22,627
2	3	110.40	121.74	109.46	26.62	111.22	83.32	171.50	N/A	2,333	2,554
____ALL____											
	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	10	MEDIAN:	102	COV:	30.43	95% Median C.I.:	82.53 to 143.73	(! : Derived)
TOTAL Sales Price:	210,945	WGT. MEAN:	84	STD:	32.32	95% Wgt. Mean C.I.:	51.15 to 116.24	
TOTAL Adj.Sales Price:	198,400	MEAN:	106	AVG.ABS.DEV:	23.41	95% Mean C.I.:	83.09 to 129.34	
TOTAL Assessed Value:	166,052							
AVG. Adj. Sales Price:	19,840	COD:	23.05	MAX Sales Ratio:	171.50			
AVG. Assessed Value:	16,605	PRD:	126.91	MIN Sales Ratio:	60.98			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605
06											
07											
ALL	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605
21-0015											
21-0084											
58-0025											
NonValid School											
ALL	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	6	93.59	105.82	97.42	22.95	108.62	82.53	171.50	82.53 to 171.50	2,899	2,824
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	119.39	119.39	119.39			119.39	119.39	N/A	20,000	23,878
1920 TO 1939	1	143.73	143.73	143.73			143.73	143.73	N/A	8,500	12,217
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	2	82.05	82.05	74.10	25.68	110.73	60.98	103.12	N/A	76,252	56,505
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

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NUMBER of Sales:	10	MEDIAN:	102	COV:	30.43	95% Median C.I.:	82.53 to 143.73	(! : Derived)
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TOTAL Adj.Sales Price:	198,400	MEAN:	106	AVG.ABS.DEV:	23.41	95% Mean C.I.:	83.09 to 129.34	
TOTAL Assessed Value:	166,052							
AVG. Adj. Sales Price:	19,840	COD:	23.05	MAX Sales Ratio:	171.50			
AVG. Assessed Value:	16,605	PRD:	126.91	MIN Sales Ratio:	60.98			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	6	93.59	105.82	97.42	22.95	108.62	82.53	171.50	82.53 to 171.50		2,899	2,824
5000 TO 9999	1	143.73	143.73	143.73			143.73	143.73	N/A		8,500	12,217
Total \$												
1 TO 9999	7	100.00	111.24	112.62	24.66	98.77	82.53	171.50	82.53 to 171.50		3,699	4,166
10000 TO 29999	1	119.39	119.39	119.39			119.39	119.39	N/A		20,000	23,878
30000 TO 59999	1	103.12	103.12	103.12			103.12	103.12	N/A		47,505	48,986
100000 TO 149999	1	60.98	60.98	60.98			60.98	60.98	N/A		105,000	64,024
ALL												
	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73		19,840	16,605

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	6	93.59	105.82	97.42	22.95	108.62	82.53	171.50	82.53 to 171.50		2,899	2,824
Total \$												
1 TO 9999	6	93.59	105.82	97.42	22.95	108.62	82.53	171.50	82.53 to 171.50		2,899	2,824
10000 TO 29999	2	131.56	131.56	126.65	9.25	103.88	119.39	143.73	N/A		14,250	18,047
30000 TO 59999	1	103.12	103.12	103.12			103.12	103.12	N/A		47,505	48,986
60000 TO 99999	1	60.98	60.98	60.98			60.98	60.98	N/A		105,000	64,024
ALL												
	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73		19,840	16,605

QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	4	96.86	111.94	100.07	29.95	111.86	82.53	171.50	N/A		2,687	2,689
20	3	100.00	96.77	101.89	5.31	94.97	87.18	103.12	N/A		18,050	18,392
30	2	131.56	131.56	126.65	9.25	103.88	119.39	143.73	N/A		14,250	18,047
40	1	60.98	60.98	60.98			60.98	60.98	N/A		105,000	64,024
ALL												
	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73		19,840	16,605

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	4	96.86	111.94	100.07	29.95	111.86	82.53	171.50	N/A		2,687	2,689
101	4	93.59	87.82	74.90	14.68	117.25	60.98	103.12	N/A		39,787	29,800
102	1	143.73	143.73	143.73			143.73	143.73	N/A		8,500	12,217
104	1	119.39	119.39	119.39			119.39	119.39	N/A		20,000	23,878
ALL												
	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73		19,840	16,605

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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NUMBER of Sales:	10	MEDIAN:	102	COV:	30.43	95% Median C.I.:	82.53 to 143.73	(! : Derived)
TOTAL Sales Price:	210,945	WGT. MEAN:	84	STD:	32.32	95% Wgt. Mean C.I.:	51.15 to 116.24	
TOTAL Adj.Sales Price:	198,400	MEAN:	106	AVG.ABS.DEV:	23.41	95% Mean C.I.:	83.09 to 129.34	
TOTAL Assessed Value:	166,052							
AVG. Adj. Sales Price:	19,840	COD:	23.05	MAX Sales Ratio:	171.50			
AVG. Assessed Value:	16,605	PRD:	126.91	MIN Sales Ratio:	60.98			

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	4	96.86	111.94	100.07	29.95	111.86	82.53	171.50	N/A	2,687	2,689
10	2	93.59	93.59	93.15	6.85	100.47	87.18	100.00	N/A	3,322	3,095
30	1	143.73	143.73	143.73			143.73	143.73	N/A	8,500	12,217
40	2	90.19	90.19	70.32	32.38	128.25	60.98	119.39	N/A	62,500	43,951
50	1	103.12	103.12	103.12			103.12	103.12	N/A	47,505	48,986
ALL	10	101.56	106.22	83.70	23.05	126.91	60.98	171.50	82.53 to 143.73	19,840	16,605

Blaine County 2009 Assessment Actions taken to address the following property classes/subclasses:

Residential

With the coordinated efforts of the contracted appraisers (Larry Rexroth and Beth Duncan) the assessor was able to get all rural properties reviewed and valued with the Marshall & Swift June of 2008 costing tables and new depreciation was applied for 2009. The villages were also revalued with the new costing tables and updated depreciation.

New lot values were applied throughout the villages, the land value is consistent throughout the county, except for a few new neighborhoods that were created. The new neighborhoods are: Logsdon Addition and Freeman and Jewetts Addition, highway frontage, and river frontage; all in Dunning. The value of all lots has been established from the market.

Rural parcels that were 10 acres or less were valued as residential. Previously they were classified as farm.

The pickup work was completed in January. All property cards are maintained electronically and up-to-date with sketches, photos, and appraisal data. The historical cards are also maintained in files.

Within the three-year plan of assessment the assessor noted that values will be applied using data collected during the reappraisal of the rural structures in 2008. Marshall & Swift 2003 costing will be implemented. This costing is the same that was used for the villages of Dunning and Brewster. This goal has been accomplished with the exception of the 2003 costing tables, more current and up-to-date costing tables were used instead.

2009 Assessment Survey for Blaine County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Contracted appraiser, Larry Rexroth.
2.	Valuation done by:
	Assessor with the assistance of Larry Rexroth, contracted appraiser.
3.	Pickup work done by whom:
	Larry Rexroth, appraiser.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June of 2008
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2009
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The cost approach and utilizing the few sales in the county to develop depreciation tables.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	4 – Brewster, Dunning, Halsey (part of Halsey lies in Thomas County) and Rural
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Political boundaries, location and market characteristics. Within the village of Dunning four neighborhoods have been identified based upon either highway frontage, river frontage, or two other separate additions. Rural residential is anything outside of these areas and covers the rest of the county; there are no market areas in the rural.
9.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes

10.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits <i>of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	No – rural residential parcels would be considered part of the analysis for the Assessor Location “Rural”
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Yes – they are valued using the same cost tables and depreciation processes to arrive at the same relationship to market.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
0	0	2	2

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	95	COV:	20.25	95% Median C.I.:	65.37 to 110.16	(! : Derived)
TOTAL Sales Price:	195,550	WGT. MEAN:	79	STD:	17.56	95% Wgt. Mean C.I.:	49.07 to 108.62	
TOTAL Adj.Sales Price:	183,055	MEAN:	87	AVG.ABS.DEV:	14.19	95% Mean C.I.:	70.46 to 102.94	
TOTAL Assessed Value:	144,332							
AVG. Adj. Sales Price:	26,150	COD:	14.91	MAX Sales Ratio:	110.16			
AVG. Assessed Value:	20,618	PRD:	109.96	MIN Sales Ratio:	65.37			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	1	70.50	70.50	70.50			70.50	70.50	N/A		20,000	14,100
10/01/06 TO 12/31/06	1	97.37	97.37	97.37			97.37	97.37	N/A		3,500	3,408
01/01/07 TO 03/31/07	1	98.00	98.00	98.00			98.00	98.00	N/A		1,000	980
04/01/07 TO 06/30/07	1	70.31	70.31	70.31			70.31	70.31	N/A		3,550	2,496
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07	2	80.29	80.29	66.06	18.58	121.53	65.37	95.20	N/A		53,750	35,507
01/01/08 TO 03/31/08	1	110.16	110.16	110.16			110.16	110.16	N/A		47,505	52,333
04/01/08 TO 06/30/08												
____Study Years____												
07/01/06 TO 06/30/07	4	83.94	84.05	74.81	16.25	112.35	70.31	98.00	N/A		7,012	5,246
07/01/07 TO 06/30/08	3	95.20	90.24	79.58	15.68	113.40	65.37	110.16	N/A		51,668	41,116
____Calendar Yrs____												
01/01/07 TO 12/31/07	4	82.76	82.22	66.48	17.38	123.68	65.37	98.00	N/A		28,012	18,622
____ALL____												
	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16		26,150	20,618

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
DUNNING	6	96.29	90.26	96.98	12.03	93.07	70.31	110.16	70.31 to 110.16		13,009	12,616
RURAL	1	65.37	65.37	65.37			65.37	65.37	N/A		105,000	68,635
____ALL____												
	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16		26,150	20,618

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	6	96.29	90.26	96.98	12.03	93.07	70.31	110.16	70.31 to 110.16		13,009	12,616
3	1	65.37	65.37	65.37			65.37	65.37	N/A		105,000	68,635
____ALL____												
	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16		26,150	20,618

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	4	70.41	79.09	78.14	15.97	101.21	65.37	110.16	N/A		44,013	34,391
2	3	97.37	96.86	96.69	0.96	100.18	95.20	98.00	N/A		2,333	2,256
____ALL____												
	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16		26,150	20,618

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	95	COV:	20.25	95% Median C.I.:	65.37 to 110.16	(! : Derived)
TOTAL Sales Price:	195,550	WGT. MEAN:	79	STD:	17.56	95% Wgt. Mean C.I.:	49.07 to 108.62	
TOTAL Adj.Sales Price:	183,055	MEAN:	87	AVG.ABS.DEV:	14.19	95% Mean C.I.:	70.46 to 102.94	
TOTAL Assessed Value:	144,332							
AVG. Adj. Sales Price:	26,150	COD:	14.91	MAX Sales Ratio:	110.16			
AVG. Assessed Value:	20,618	PRD:	109.96	MIN Sales Ratio:	65.37			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618
06											
07											
____ALL____	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618
21-0015											
21-0084											
58-0025											
NonValid School											
____ALL____	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	96.29	90.22	87.81	7.75	102.74	70.31	98.00	N/A	2,637	2,316
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	70.50	70.50	70.50			70.50	70.50	N/A	20,000	14,100
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	2	87.77	87.77	79.32	25.52	110.65	65.37	110.16	N/A	76,252	60,484
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	95	COV:	20.25	95% Median C.I.:	65.37 to 110.16	(! : Derived)
TOTAL Sales Price:	195,550	WGT. MEAN:	79	STD:	17.56	95% Wgt. Mean C.I.:	49.07 to 108.62	
TOTAL Adj.Sales Price:	183,055	MEAN:	87	AVG.ABS.DEV:	14.19	95% Mean C.I.:	70.46 to 102.94	
TOTAL Assessed Value:	144,332							
AVG. Adj. Sales Price:	26,150	COD:	14.91	MAX Sales Ratio:	110.16			
AVG. Assessed Value:	20,618	PRD:	109.96	MIN Sales Ratio:	65.37			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	96.29	90.22	87.81	7.75	102.74	70.31	98.00	N/A	2,637	2,316
Total \$											
1 TO 9999	4	96.29	90.22	87.81	7.75	102.74	70.31	98.00	N/A	2,637	2,316
10000 TO 29999	1	70.50	70.50	70.50			70.50	70.50	N/A	20,000	14,100
30000 TO 59999	1	110.16	110.16	110.16			110.16	110.16	N/A	47,505	52,333
100000 TO 149999	1	65.37	65.37	65.37			65.37	65.37	N/A	105,000	68,635
ALL											
	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	96.29	90.22	87.81	7.75	102.74	70.31	98.00	N/A	2,637	2,316
Total \$											
1 TO 9999	4	96.29	90.22	87.81	7.75	102.74	70.31	98.00	N/A	2,637	2,316
10000 TO 29999	1	70.50	70.50	70.50			70.50	70.50	N/A	20,000	14,100
30000 TO 59999	1	110.16	110.16	110.16			110.16	110.16	N/A	47,505	52,333
60000 TO 99999	1	65.37	65.37	65.37			65.37	65.37	N/A	105,000	68,635
ALL											
	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	97.37	96.86	96.69	0.96	100.18	95.20	98.00	N/A	2,333	2,256
20	2	90.24	90.24	107.39	22.08	84.02	70.31	110.16	N/A	25,527	27,414
30	1	70.50	70.50	70.50			70.50	70.50	N/A	20,000	14,100
40	1	65.37	65.37	65.37			65.37	65.37	N/A	105,000	68,635
ALL											
	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	97.37	96.86	96.69	0.96	100.18	95.20	98.00	N/A	2,333	2,256
101	3	70.31	81.95	79.12	21.23	103.58	65.37	110.16	N/A	52,018	41,154
104	1	70.50	70.50	70.50			70.50	70.50	N/A	20,000	14,100
ALL											
	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	95	COV:	20.25	95% Median C.I.:	65.37 to 110.16	(! : Derived)
TOTAL Sales Price:	195,550	WGT. MEAN:	79	STD:	17.56	95% Wgt. Mean C.I.:	49.07 to 108.62	
TOTAL Adj.Sales Price:	183,055	MEAN:	87	AVG.ABS.DEV:	14.19	95% Mean C.I.:	70.46 to 102.94	
TOTAL Assessed Value:	144,332							
AVG. Adj. Sales Price:	26,150	COD:	14.91	MAX Sales Ratio:	110.16			
AVG. Assessed Value:	20,618	PRD:	109.96	MIN Sales Ratio:	65.37			

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	3	97.37	96.86	96.69	0.96	100.18	95.20	98.00	N/A	2,333	2,256
10	1	70.31	70.31	70.31			70.31	70.31	N/A	3,550	2,496
40	2	67.94	67.94	66.19	3.78	102.64	65.37	70.50	N/A	62,500	41,367
50	1	110.16	110.16	110.16			110.16	110.16	N/A	47,505	52,333
ALL	7	95.20	86.70	78.85	14.91	109.96	65.37	110.16	65.37 to 110.16	26,150	20,618

2009 Correlation Section
for Blaine County

Residential Real Property

I. Correlation

RESIDENTIAL: The calculated median from the statistical sampling of seven sales will not be relied upon in determining the level of value for Blaine County nor will the qualitative measures be used in determining assessment uniformity and proportionality. There are few residential sales in the county, the assessor has tried to utilize as many as possible through her verification process, but often this leaves little data in the file. Due to an unorganized market the sample is seldom if ever representative of the population. The county has developed a three-year plan of assessment and is trying to work it into the six-year cycle for physical inspection and review, the goal is to complete it by 2015. Larry Rexroth (contracted appraiser) and his staff will assist when needed, such as developing the new depreciation and lot values for 2009. There is no other information available that would indicate that the level of value for the residential class of property has not been met. There will be no non-binding recommendations made for the residential class of property.

**2009 Correlation Section
for Blaine County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2009	20	7	35.00
2008	25	13	52.00
2007	19	11	57.89
2006	16	7	43.75
2005	17	7	41.18

RESIDENTIAL: The number of residential sales in Blaine County is declining and out of the twenty transactions that occurred during the two year study period thirteen were disqualified. Seven were parcels that had been substantially changed since date of sale, one was a change of use from residential to commercial, one was a foreclosure, a correction deed, another involved an exempt parcel, a family sale, and the last was a sale in which the sale price could not be verified. The Blaine County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner. She is in a position to discuss sales with abstractors, realtors, mortgage lenders, and taxpayers. A review questionnaire is sent to the grantor and grantee and is kept on file with a copy of the Real Estate Transfer Statement, Form 521.

2009 Correlation Section
for Blaine County

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section
for Blaine County**

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio
Continued**

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	102	11.79	114	95
2008	100	8.83	109	98
2007	96	0.97	97	98
2006	95	73.33	164	99
2005	94	4.04	97	94

RESIDENTIAL: The Trended Preliminary Ratio and the R&O Ratio are totally dissimilar and in no way support one another with a 19.03 point difference. However, the percent used in the calculation of the trended ratio is a reflection of the assessment actions taken in that new cost tables and depreciation were implemented along with new lots values for the residential class of property. There is no other information available to suggest the level of value for the residential class of property has not been met.

**2009 Correlation Section
for Blaine County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section
for Blaine County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
8.11	2009	11.79
-1.35	2008	8.83
6.34	2007	0.97
23.77	2006	73.33
0.00	2005	4.04

RESIDENTIAL: There is a 3.68 point difference between the % Change in Total Assessed Value in Sales File and the % Change in Assessed Value (excluding growth). The percent change in the sales file is based on only three sales, the percent change in the base is more reflective of the assessment actions to the population in that all residential properties within Blaine County were re-priced with June of 2008 costing and new depreciation was applied along with new lot values.

**2009 Correlation Section
for Blaine County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

**2009 Correlation Section
for Blaine County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	95	79	87

RESIDENTIAL:Of the central measures of tendency only the median measure is within the acceptable range. There are seven sales in the file and when further broke down into subclasses for analysis the statistics become ineffective. There is no other information available that would indicate that the level of value for the residential class of property has not been met.

**2009 Correlation Section
for Blaine County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	14.91	109.96
Difference	0.00	6.96

RESIDENTIAL: The coefficient of dispersion is within the required standard, but the price related differential is above the required range and indicating regressive assessments. However, the sample is small and an indication of an unorganized market for this type of property.

**2009 Correlation Section
for Blaine County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	10	7	-3
Median	102	95	-7
Wgt. Mean	84	79	-5
Mean	106	87	-19
COD	23.05	14.91	-8.14
PRD	126.91	109.96	-16.95
Minimum	60.98	65.37	4.39
Maximum	171.50	110.16	-61.34

RESIDENTIAL: The above table is a reflection of the assessment actions within the residential class for 2009. All residential properties were re-priced with new costing tables and new depreciation and new lots values were established. During the review of the residential properties three of the sales were found to be substantially changed and removed from the analysis.

**2009 Correlation Section
for Blaine County**

VIII. Trended Ratio Analysis

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	R&O Statistics	Trended Ratio	Difference
Number of Sales	7	7	0
Median	95	75	20
Wgt. Mean	79	80	-1
Mean	87	80	7
COD	14.91	42.64	-27.73
PRD	109.96	99.20	10.76
Minimum	65.37	20.27	45.10
Maximum	110.16	152.09	-41.93

The table is a direct comparison of the statistics in the Reports and Opinions, created using the 2009 assessed values, and the statistics produced using the assessed value for the year prior to the sale factored by the annual movement in the population. For Blaine County the sample itself is statistically insignificant, there are not enough members of the sample to draw a conclusion about the population nor is the sample representative of the population. There is no other information available that would suggest that the sold and unsold properties are not being assessed in a uniform and proportionate manner and is evidenced in the assessment actions for 2009, in that all residential properties were re-priced with 2008 costing tables, new depreciation and lot values.

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/22/2009

NUMBER of Sales:	1	MEDIAN:	21	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	21	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	21	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	15,910						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	21.21		
AVG. Assessed Value:	15,910	PRD:	99.98	MIN Sales Ratio:	21.21		

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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____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08											
____Study Years____	_____										
07/01/05 TO 06/30/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
07/01/06 TO 06/30/07											
07/01/07 TO 06/30/08											
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
01/01/07 TO 12/31/07											
____ALL____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DUNNING	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/22/2009

NUMBER of Sales:	1	MEDIAN:	21	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	21	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	21	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	15,910						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	21.21		
AVG. Assessed Value:	15,910	PRD:	99.98	MIN Sales Ratio:	21.21		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
21-0015											
21-0084											
58-0025											
NonValid School											
____ALL____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
60000 TO 99999	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 3

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/22/2009

NUMBER of Sales:	1	MEDIAN:	21	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	21	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	21	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	15,910						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	21.21		
AVG. Assessed Value:	15,910	PRD:	99.98	MIN Sales Ratio:	21.21		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low \$_____	_____										
_____Total \$_____	_____										
10000 TO 29999	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
_____ALL_____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
_____ALL_____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
_____ALL_____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04											
_____ALL_____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

Blaine County 2009 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Commercial properties were revalued for 2009 using the Marshall & Swift June of 2008 costing tables, new depreciation was also applied. New lot values were also established.

Land value is consistent throughout the county, except the new neighborhoods that were created: Logsdon Addition and Freeman and Jewetts Addition, highway frontage, and river frontage; all in Dunning.

The pickup work was completed in January. All property cards are maintained electronically and up-to-date with sketches, photos, and appraisal data. The historical cards are also maintained in files.

Within the three-year plan of assessment the assessor includes the few commercial properties in the county with goals set for the residential properties. For 2008 new values will be implemented using Marshall & Swift 2003 costing. This goal has been accomplished with the exception of the 2003 costing tables, more current and up-to-date costing tables were used instead.

2009 Assessment Survey for Blaine County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Contracted appraiser, Larry Rexroth.
2.	Valuation done by:
	Assessor with the assistance of Larry Rexroth, contracted appraiser.
3.	Pickup work done by whom:
	Larry Rexroth, appraiser.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June of 2008
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2009
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	There is not sufficient data in Blaine County to properly utilize the income approach.
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The cost approach and utilizing the few sales in the county to develop depreciation tables.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	1
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Not applicable
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	No, there are too few commercial properties to rely on specific locations for assistance in determining values.

11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	In this rural area there are not enough sales of a particular occupancy code to determine if there are common value characteristics.
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	No

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
0	0	0	0

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 3

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	92	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	92	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	92	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	69,303						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	92.40		
AVG. Assessed Value:	69,303	PRD:	100.00	MIN Sales Ratio:	92.40		

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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____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08											
____Study Years____	_____										
07/01/05 TO 06/30/06	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
07/01/06 TO 06/30/07											
07/01/07 TO 06/30/08											
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
01/01/07 TO 12/31/07											
____ALL____	_____										
	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DUNNING	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
____ALL____	_____										
	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
____ALL____	_____										
	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
____ALL____	_____										
	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	92	COV:	0.00	95% Median C.I.:	N/A
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AVG. Assessed Value:	69,303	PRD:	100.00	MIN Sales Ratio:	92.40		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
21-0015											
21-0084											
58-0025											
NonValid School											
____ALL____	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
60000 TO 99999	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
____ALL____	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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Posted Before: 01/23/2009

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AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	92.40		
AVG. Assessed Value:	69,303	PRD:	100.00	MIN Sales Ratio:	92.40		

Printed: 03/23/2009 15:16:23

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
60000 TO 99999	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
ALL _____	_____										
	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
ALL _____	_____										
	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
ALL _____	_____										
	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

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	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303
04											
ALL _____	_____										
	1	92.40	92.40	92.40			92.40	92.40	N/A	75,000	69,303

**2009 Correlation Section
for Blaine County**

Commerical Real Property

I. Correlation

COMMERCIAL: The calculated median from the statistical sampling of one sale will not be relied upon in determining the level of value for the commercial class of property within Blaine County nor will the qualitative measures be used in determining assessment uniformity and proportionality. There are few commercial sales in the county, the assessor has tried to utilize as many as possible through her verification process, but often this leaves little to no data in the file. The sample is not representative of the population. The county has developed a three-year plan of assessment and is trying to work it into the six-year cycle for physical inspection and review, the goal is to complete it by 2015. Larry Rexroth (contracted appraiser) and his staff will assist when needed, such as developing the new depreciation and lot values for 2009. There is no other information available that would indicate that the level of value for the commercial class of property has not been met. There will be no non-binding recommendations made for the commercial class of property.

**2009 Correlation Section
for Blaine County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2009	6	1	16.67
2008	3	1	33.33
2007	3	1	33.33
2006	2	0	0.00
2005	1	0	0.00

COMMERCIAL: There are few commercial sales in Blaine County, during the three year study period only six transactions occurred and five were disqualified. The disqualified sales were: a duplicate sales transaction, a partial interest, and a distressed sale and two properties purchased for residential use. As previously noted the Blaine County Clerk is the ex-officio assessor, and is in a unique position to discuss sales with abstractors, realtors, mortgage lenders, and taxpayers. A review questionnaire is sent to the grantor and grantee and is kept on file with a copy of the Real Estate Transfer Statement, Form 521.

2009 Correlation Section
for Blaine County

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section
for Blaine County**

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio
Continued**

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	21	-13.16	18	92
2008	21.21	7.52	23	21.21
2007	21	0.00	21	21
2006	0	-4.02	0	0
2005	0	4.03	0	0

COMMERCIAL: The R&O Ratio would be supportive of the assessment actions within the commercial class of property in that new costing tables and depreciation were applied and new lot values were established. However, with only one sale in the commercial sales file any reliance on the above analysis is ineffective.

2009 Correlation Section
for Blaine County

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section
for Blaine County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
0.00	2009	-13.16
0.00	2008	7.52
0.00	2007	0.00
0.00	2006	-4.02
0.00	2005	4.03

COMMERCIAL: There is only one sale in the commercial sales file. The % Change in Assessed Value (excluding growth) is reflecting the assessment actions in that new costing tables were utilized along with new depreciation. Some values went down due to the effects of economic conditions. Also new lot values were established and several parcels were re-coded that changed use; they were old abandoned businesses that were sold and now considered residential.

**2009 Correlation Section
for Blaine County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

**2009 Correlation Section
for Blaine County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	92	92	92

COMMERCIAL: All three measures of central tendency are within the acceptable range. However, there is only one sale in the file and any reliance on these measures is pointless. There is no other information available to suggest that an acceptable level of value has not been met.

**2009 Correlation Section
for Blaine County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	0.00	100.00
Difference	0.00	0.00

COMMERCIAL:With only one sale in the sales file the qualitative measures, coefficient of dispersion and price related differential, are of no value in the analysis of the commercial class of property.

**2009 Correlation Section
for Blaine County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1	1	0
Median	21	92	71
Wgt. Mean	21	92	71
Mean	21	92	71
COD	0.00	0.00	0.00
PRD	99.98	100.00	0.02
Minimum	21.21	92.40	71.19
Maximum	21.21	92.40	71.19

COMMERCIAL: The one sale in the file is a reflection of the assessment actions within the commercial class for 2009. All commercial properties were re-priced with new costing tables and new depreciation and new lot values were established.

**Agricultural or
Special Valuation Reports**

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	12	MEDIAN:	72	COV:	27.36	95% Median C.I.:	52.08 to 76.69	(!: Derived)
(AgLand) TOTAL Sales Price:	2,133,560	WGT. MEAN:	71	STD:	18.75	95% Wgt. Mean C.I.:	57.97 to 83.85	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,141,060	MEAN:	69	AVG.ABS.DEV:	13.25	95% Mean C.I.:	56.63 to 80.46	
(AgLand) TOTAL Assessed Value:	1,518,186							
AVG. Adj. Sales Price:	178,421	COD:	18.42	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	126,515	PRD:	96.66	MIN Sales Ratio:	33.57			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	2	87.82	87.82	99.28	18.43	88.45	71.63	104.00	N/A	82,350	81,756
01/01/06 TO 03/31/06	3	72.25	73.18	72.99	2.81	100.25	70.59	76.69	N/A	130,233	95,059
04/01/06 TO 06/30/06	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	66.22	66.22	66.67	14.13	99.32	56.86	75.57	N/A	94,600	63,067
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	1	52.08	52.08	52.08			52.08	52.08	N/A	288,000	149,980
01/01/08 TO 03/31/08	2	54.68	54.68	64.02	38.61	85.40	33.57	75.79	N/A	301,500	193,035
04/01/08 TO 06/30/08	1	47.02	47.02	47.02			47.02	47.02	N/A	75,460	35,485
____Study Years____	_____										
07/01/05 TO 06/30/06	6	74.47	80.27	83.27	11.79	96.40	70.59	104.00	70.59 to 104.00	164,233	136,752
07/01/06 TO 06/30/07	2	66.22	66.22	66.67	14.13	99.32	56.86	75.57	N/A	94,600	63,067
07/01/07 TO 06/30/08	4	49.55	52.12	59.14	23.85	88.13	33.57	75.79	N/A	241,615	142,883
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	4	74.47	76.50	80.05	6.82	95.56	70.59	86.47	N/A	205,175	164,250
01/01/07 TO 12/31/07	3	56.86	61.50	57.86	13.77	106.29	52.08	75.57	N/A	159,066	92,038
____ALL____	_____										
	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1453	2	55.13	55.13	49.58	39.11	111.20	33.57	76.69	N/A	133,600	66,237
1455	1	52.08	52.08	52.08			52.08	52.08	N/A	288,000	149,980
1459	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
1591	1	56.86	56.86	56.86			56.86	56.86	N/A	90,000	51,170
1593	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
1735	2	59.33	59.33	52.96	20.74	112.02	47.02	71.63	N/A	49,730	26,337
1877	1	75.57	75.57	75.57			75.57	75.57	N/A	99,200	74,965
1881	2	71.42	71.42	71.73	1.16	99.56	70.59	72.25	N/A	145,750	104,552
1883	1	75.79	75.79	75.79			75.79	75.79	N/A	435,000	329,670
____ALL____	_____										
	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	12	MEDIAN:	72	COV:	27.36	95% Median C.I.:	52.08 to 76.69	(! : Derived)
(AgLand) TOTAL Sales Price:	2,133,560	WGT. MEAN:	71	STD:	18.75	95% Wgt. Mean C.I.:	57.97 to 83.85	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,141,060	MEAN:	69	AVG.ABS.DEV:	13.25	95% Mean C.I.:	56.63 to 80.46	
(AgLand) TOTAL Assessed Value:	1,518,186							
AVG. Adj. Sales Price:	178,421	COD:	18.42	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	126,515	PRD:	96.66	MIN Sales Ratio:	33.57			

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AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515
____ALL____											
	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515
____ALL____											
	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
05-0071	10	73.91	73.69	77.85	13.55	94.65	47.02	104.00	56.86 to 86.47	168,506	131,180
21-0015	2	42.83	42.83	45.26	21.61	94.62	33.57	52.08	N/A	228,000	103,190
21-0084											
58-0025											
NonValid School											
____ALL____											
	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
50.01 TO 100.00	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
100.01 TO 180.00	1	47.02	47.02	47.02			47.02	47.02	N/A	75,460	35,485
180.01 TO 330.00	5	70.59	62.66	58.96	17.52	106.27	33.57	76.69	N/A	109,280	64,427
330.01 TO 650.00	3	72.25	76.11	70.12	23.95	108.55	52.08	104.00	N/A	210,066	147,292
650.01 +	2	81.13	81.13	81.10	6.58	100.04	75.79	86.47	N/A	432,500	350,747
____ALL____											
	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
GRASS	11	72.25	68.26	70.90	19.93	96.28	33.57	104.00	47.02 to 86.47	192,460	136,454
GRASS-N/A	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
____ALL____											
	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	12	MEDIAN:	72	COV:	27.36	95% Median C.I.:	52.08 to 76.69	(!: Derived)
(AgLand) TOTAL Sales Price:	2,133,560	WGT. MEAN:	71	STD:	18.75	95% Wgt. Mean C.I.:	57.97 to 83.85	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,141,060	MEAN:	69	AVG.ABS.DEV:	13.25	95% Mean C.I.:	56.63 to 80.46	
(AgLand) TOTAL Assessed Value:	1,518,186							
AVG. Adj. Sales Price:	178,421	COD:	18.42	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	126,515	PRD:	96.66	MIN Sales Ratio:	33.57			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515
____ALL____	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515
____ALL____	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____	____										
____Total \$____	____										
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
60000 TO 99999	5	70.59	65.35	66.37	13.71	98.46	47.02	76.69	N/A	90,772	60,244
100000 TO 149999	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
150000 TO 249999	2	52.91	52.91	54.66	36.55	96.80	33.57	72.25	N/A	184,750	100,987
250000 TO 499999	3	75.79	71.45	73.85	15.13	96.75	52.08	86.47	N/A	384,333	283,824
____ALL____	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____	____										
____Total \$____	____										
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
30000 TO 59999	3	47.02	45.82	42.90	16.51	106.80	33.57	56.86	N/A	111,153	47,685
60000 TO 99999	3	75.57	74.28	74.40	2.69	99.84	70.59	76.69	N/A	96,133	71,523
100000 TO 149999	3	72.25	76.11	70.12	23.95	108.55	52.08	104.00	N/A	210,066	147,292
250000 TO 499999	2	81.13	81.13	81.10	6.58	100.04	75.79	86.47	N/A	432,500	350,747
____ALL____	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	13	MEDIAN:	72	COV:	26.15	95% Median C.I.:	52.08 to 76.69	(! : Derived)
TOTAL Sales Price:	2,760,212	WGT. MEAN:	72	STD:	18.08	95% Wgt. Mean C.I.:	62.37 to 82.61	
TOTAL Adj.Sales Price:	2,767,712	MEAN:	69	AVG.ABS.DEV:	12.53	95% Mean C.I.:	58.20 to 80.05	
TOTAL Assessed Value:	2,006,281							
AVG. Adj. Sales Price:	212,900	COD:	17.34	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	154,329	PRD:	95.36	MIN Sales Ratio:	33.57			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
_____Qrtrs_____												
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05	2	87.82	87.82	99.28	18.43	88.45	71.63	104.00	N/A	82,350	81,756	
01/01/06 TO 03/31/06	4	74.16	73.90	76.01	3.34	97.23	70.59	76.69	N/A	254,338	193,318	
04/01/06 TO 06/30/06	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824	
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07												
04/01/07 TO 06/30/07	2	66.22	66.22	66.67	14.13	99.32	56.86	75.57	N/A	94,600	63,067	
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07	1	52.08	52.08	52.08			52.08	52.08	N/A	288,000	149,980	
01/01/08 TO 03/31/08	2	54.68	54.68	64.02	38.61	85.40	33.57	75.79	N/A	301,500	193,035	
04/01/08 TO 06/30/08	1	47.02	47.02	47.02			47.02	47.02	N/A	75,460	35,485	
_____Study Years_____												
07/01/05 TO 06/30/06	7	76.07	79.67	81.18	9.90	98.15	70.59	104.00	70.59 to 104.00	230,293	186,944	
07/01/06 TO 06/30/07	2	66.22	66.22	66.67	14.13	99.32	56.86	75.57	N/A	94,600	63,067	
07/01/07 TO 06/30/08	4	49.55	52.12	59.14	23.85	88.13	33.57	75.79	N/A	241,615	142,883	
_____Calendar Yrs_____												
01/01/06 TO 12/31/06	5	76.07	76.41	79.12	5.34	96.58	70.59	86.47	N/A	289,470	229,019	
01/01/07 TO 12/31/07	3	56.86	61.50	57.86	13.77	106.29	52.08	75.57	N/A	159,066	92,038	
_____ALL_____												
	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329	

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1453	2	55.13	55.13	49.58	39.11	111.20	33.57	76.69	N/A	133,600	66,237	
1455	1	52.08	52.08	52.08			52.08	52.08	N/A	288,000	149,980	
1459	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323	
1591	1	56.86	56.86	56.86			56.86	56.86	N/A	90,000	51,170	
1593	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824	
1735	2	59.33	59.33	52.96	20.74	112.02	47.02	71.63	N/A	49,730	26,337	
1877	1	75.57	75.57	75.57			75.57	75.57	N/A	99,200	74,965	
1881	3	72.25	72.97	75.94	2.53	96.10	70.59	76.07	N/A	306,050	232,400	
1883	1	75.79	75.79	75.79			75.79	75.79	N/A	435,000	329,670	
_____ALL_____												
	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329	

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	13	MEDIAN:	72	COV:	26.15	95% Median C.I.:	52.08 to 76.69	(! : Derived)
TOTAL Sales Price:	2,760,212	WGT. MEAN:	72	STD:	18.08	95% Wgt. Mean C.I.:	62.37 to 82.61	
TOTAL Adj.Sales Price:	2,767,712	MEAN:	69	AVG.ABS.DEV:	12.53	95% Mean C.I.:	58.20 to 80.05	
TOTAL Assessed Value:	2,006,281							
AVG. Adj. Sales Price:	212,900	COD:	17.34	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	154,329	PRD:	95.36	MIN Sales Ratio:	33.57			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329
ALL	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	76.07	76.07	77.89			76.07	76.07	N/A	626,652	488,095
2	12	71.94	68.54	70.91	18.42	96.66	33.57	104.00	52.08 to 76.69	178,421	126,515
ALL	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	11	75.57	73.90	77.86	12.11	94.92	47.02	104.00	56.86 to 86.47	210,155	163,627
21-0015	2	42.83	42.83	45.26	21.61	94.62	33.57	52.08	N/A	228,000	103,190
21-0084											
58-0025											
NonValid School											
ALL	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
100.01 TO 180.00	1	47.02	47.02	47.02			47.02	47.02	N/A	75,460	35,485
180.01 TO 330.00	5	70.59	62.66	58.96	17.52	106.27	33.57	76.69	N/A	109,280	64,427
330.01 TO 650.00	3	72.25	76.11	70.12	23.95	108.55	52.08	104.00	N/A	210,066	147,292
650.01 +	3	76.07	79.44	79.75	4.68	99.62	75.79	86.47	N/A	497,217	396,529
ALL	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	73.91	68.91	72.50	18.29	95.06	33.57	104.00	52.08 to 76.69	228,642	165,757
GRASS-N/A	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
ALL	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	13	MEDIAN:	72	COV:	26.15	95% Median C.I.:	52.08 to 76.69	(! : Derived)
TOTAL Sales Price:	2,760,212	WGT. MEAN:	72	STD:	18.08	95% Wgt. Mean C.I.:	62.37 to 82.61	
TOTAL Adj.Sales Price:	2,767,712	MEAN:	69	AVG.ABS.DEV:	12.53	95% Mean C.I.:	58.20 to 80.05	
TOTAL Assessed Value:	2,006,281							
AVG. Adj. Sales Price:	212,900	COD:	17.34	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	154,329	PRD:	95.36	MIN Sales Ratio:	33.57			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329
____ALL____	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329
____ALL____	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____	____										
____Total \$____	____										
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
60000 TO 99999	5	70.59	65.35	66.37	13.71	98.46	47.02	76.69	N/A	90,772	60,244
100000 TO 149999	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
150000 TO 249999	2	52.91	52.91	54.66	36.55	96.80	33.57	72.25	N/A	184,750	100,987
250000 TO 499999	3	75.79	71.45	73.85	15.13	96.75	52.08	86.47	N/A	384,333	283,824
500000 +	1	76.07	76.07	77.89			76.07	76.07	N/A	626,652	488,095
____ALL____	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____	____										
____Total \$____	____										
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
30000 TO 59999	3	47.02	45.82	42.90	16.51	106.80	33.57	56.86	N/A	111,153	47,685
60000 TO 99999	3	75.57	74.28	74.40	2.69	99.84	70.59	76.69	N/A	96,133	71,523
100000 TO 149999	3	72.25	76.11	70.12	23.95	108.55	52.08	104.00	N/A	210,066	147,292
250000 TO 499999	2	81.13	81.13	81.10	6.58	100.04	75.79	86.47	N/A	432,500	350,747
500000 +	1	76.07	76.07	77.89			76.07	76.07	N/A	626,652	488,095
____ALL____	13	72.25	69.12	72.49	17.34	95.36	33.57	104.00	52.08 to 76.69	212,900	154,329

Blaine County 2009 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

Work continues to get the 2008 numeric soil conversion finished and implemented for assessment year 2010.

After an analysis of the agricultural land market it was determined no changes would be made for 2009.

LCG	2008	2009	% Chg
1A1			
1A	590	590	0.00%
2A1			
2A			
3A1	575	575	0.00%
3A	560	560	0.00%
4A1	500	500	0.00%
4A	465	465	0.00%
1D1			
1D	465	465	0.00%
2D1			
2D			
3D1	300	300	0.00%
3D	280	280	0.00%
4D1	235	235	0.00%
4D	235	235	0.00%
1G1			
1G	300	300	0.00%
2G1			
2G	275	275	0.00%
3G1	235	235	0.00%
3G	235	235	0.00%
4G1	235	235	0.00%
4G	235	235	0.00%
waste	25	25	0.00%

2009 Assessment Survey for Blaine County

Agricultural Appraisal Information

1.	Data collection done by:
	Contracted appraiser, Larry Rexroth.
2.	Valuation done by:
	Assessor with the assistance of Larry Rexroth, contracted appraiser.
3.	Pickup work done by whom:
	Assessor with the assistance of Larry Rexroth, contracted appraiser.
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	<p style="text-align: center;">DEFINITION OF NON-AGRICULTURAL AND HORTICULTURAL LAND IN BLAINE COUNTY</p> <p>NON-AGRICULTURAL AND HORTICULTURAL LAND: Shall mean land classified as rural and not used for commercial production of agricultural or horticultural products produced for the primary purpose of obtaining a monetary profit.</p> <p>Land not used for commercial production, will be land that is not producing agricultural or horticultural products in an economically viable amount to sustain the amount of income to support the area of the parcel.</p> <p>A parcel of land must be smaller than thirty-seven (37) acres, not zoned for any uses other than agricultural and located in Blaine County Nebraska.</p> <p>Parcels of land that are contiguous with agricultural parcels, under the same ownership, less than 37 acres, and not directly accessible from a county or state road will be classified as agricultural and horticultural land.</p> <p>Non-agricultural and horticultural land in Blaine County will be classified as rural residential or rural commercial.</p>
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	Not applicable

6.	If the income approach was used, what Capitalization Rate was used?
	Not applicable
7.	What is the date of the soil survey currently used?
	1993
8.	What date was the last countywide land use study completed?
	In 2008 landowners brought in their maps from the FSA or NRCS and records were updated.
a.	By what method? (Physical inspection, FSA maps, etc.)
	NRD certification of irrigated acres and physical inspections.
b.	By whom?
	Assessor and appraiser.
c.	What proportion is complete / implemented at this time?
	100%
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	1
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	Not applicable
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
a.	If yes, list.
	Not applicable
12.	In your opinion, what is the level of value of these groupings?
	Not applicable
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
0	1	2	3

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	12	MEDIAN:	72	COV:	27.34	95% Median C.I.:	52.08 to 76.69	(!: Derived)
(AgLand) TOTAL Sales Price:	2,133,560	WGT. MEAN:	71	STD:	18.74	95% Wgt. Mean C.I.:	57.98 to 83.85	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,141,060	MEAN:	69	AVG.ABS.DEV:	13.24	95% Mean C.I.:	56.65 to 80.47	
(AgLand) TOTAL Assessed Value:	1,518,361							
AVG. Adj. Sales Price:	178,421	COD:	18.40	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	126,530	PRD:	96.68	MIN Sales Ratio:	33.57			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	2	87.82	87.82	99.28	18.43	88.45	71.63	104.00	N/A	82,350	81,756
01/01/06 TO 03/31/06	3	72.25	73.18	72.99	2.81	100.25	70.59	76.69	N/A	130,233	95,059
04/01/06 TO 06/30/06	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	66.31	66.31	66.76	13.96	99.33	57.05	75.57	N/A	94,600	63,155
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	1	52.08	52.08	52.08			52.08	52.08	N/A	288,000	149,980
01/01/08 TO 03/31/08	2	54.68	54.68	64.02	38.61	85.40	33.57	75.79	N/A	301,500	193,035
04/01/08 TO 06/30/08	1	47.02	47.02	47.02			47.02	47.02	N/A	75,460	35,485
____Study Years____	_____										
07/01/05 TO 06/30/06	6	74.47	80.27	83.27	11.79	96.40	70.59	104.00	70.59 to 104.00	164,233	136,752
07/01/06 TO 06/30/07	2	66.31	66.31	66.76	13.96	99.33	57.05	75.57	N/A	94,600	63,155
07/01/07 TO 06/30/08	4	49.55	52.12	59.14	23.85	88.13	33.57	75.79	N/A	241,615	142,883
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	4	74.47	76.50	80.05	6.82	95.56	70.59	86.47	N/A	205,175	164,250
01/01/07 TO 12/31/07	3	57.05	61.57	57.90	13.72	106.34	52.08	75.57	N/A	159,066	92,096
____ALL____	_____										
	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1453	2	55.13	55.13	49.58	39.11	111.20	33.57	76.69	N/A	133,600	66,237
1455	1	52.08	52.08	52.08			52.08	52.08	N/A	288,000	149,980
1459	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
1591	1	57.05	57.05	57.05			57.05	57.05	N/A	90,000	51,345
1593	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
1735	2	59.33	59.33	52.96	20.74	112.02	47.02	71.63	N/A	49,730	26,337
1877	1	75.57	75.57	75.57			75.57	75.57	N/A	99,200	74,965
1881	2	71.42	71.42	71.73	1.16	99.56	70.59	72.25	N/A	145,750	104,552
1883	1	75.79	75.79	75.79			75.79	75.79	N/A	435,000	329,670
____ALL____	_____										
	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

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(AgLand) TOTAL Adj.Sales Price:	2,141,060	MEAN:	69	AVG.ABS.DEV:	13.24	95% Mean C.I.:	56.65 to 80.47	
(AgLand) TOTAL Assessed Value:	1,518,361							
AVG. Adj. Sales Price:	178,421	COD:	18.40	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	126,530	PRD:	96.68	MIN Sales Ratio:	33.57			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530
____ALL____	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530
____ALL____	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
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21-0015	2	42.83	42.83	45.26	21.61	94.62	33.57	52.08	N/A	228,000	103,190
21-0084											
58-0025											
NonValid School											
____ALL____	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
100.01 TO 180.00	1	47.02	47.02	47.02			47.02	47.02	N/A	75,460	35,485
180.01 TO 330.00	5	70.59	62.69	58.99	17.46	106.28	33.57	76.69	N/A	109,280	64,462
330.01 TO 650.00	3	72.25	76.11	70.12	23.95	108.55	52.08	104.00	N/A	210,066	147,292
650.01 +	2	81.13	81.13	81.10	6.58	100.04	75.79	86.47	N/A	432,500	350,747
____ALL____	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	11	72.25	68.28	70.91	19.91	96.29	33.57	104.00	47.02 to 86.47	192,460	136,470
GRASS-N/A	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
____ALL____	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

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Base Stat

State Stat Run

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(AgLand) TOTAL Assessed Value:	1,518,361							
AVG. Adj. Sales Price:	178,421	COD:	18.40	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	126,530	PRD:	96.68	MIN Sales Ratio:	33.57			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530
____ALL____	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530
____ALL____	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____	____										
____Total \$____	____										
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
60000 TO 99999	5	70.59	65.38	66.41	13.65	98.46	47.02	76.69	N/A	90,772	60,279
100000 TO 149999	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
150000 TO 249999	2	52.91	52.91	54.66	36.55	96.80	33.57	72.25	N/A	184,750	100,987
250000 TO 499999	3	75.79	71.45	73.85	15.13	96.75	52.08	86.47	N/A	384,333	283,824
____ALL____	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____	____										
____Total \$____	____										
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
30000 TO 59999	3	47.02	45.88	42.95	16.65	106.82	33.57	57.05	N/A	111,153	47,743
60000 TO 99999	3	75.57	74.28	74.40	2.69	99.84	70.59	76.69	N/A	96,133	71,523
100000 TO 149999	3	72.25	76.11	70.12	23.95	108.55	52.08	104.00	N/A	210,066	147,292
250000 TO 499999	2	81.13	81.13	81.10	6.58	100.04	75.79	86.47	N/A	432,500	350,747
____ALL____	12	71.94	68.56	70.92	18.40	96.68	33.57	104.00	52.08 to 76.69	178,421	126,530

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	13	MEDIAN:	72	COV:	26.13	95% Median C.I.:	52.08 to 76.69	(! : Derived)
TOTAL Sales Price:	2,775,160	WGT. MEAN:	72	STD:	18.06	95% Wgt. Mean C.I.:	62.18 to 82.03	
TOTAL Adj.Sales Price:	2,782,660	MEAN:	69	AVG.ABS.DEV:	12.51	95% Mean C.I.:	58.22 to 80.05	
TOTAL Assessed Value:	2,006,456							
AVG. Adj. Sales Price:	214,050	COD:	17.32	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	154,342	PRD:	95.88	MIN Sales Ratio:	33.57			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
_____Qrtrs_____											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	2	87.82	87.82	99.28	18.43	88.45	71.63	104.00	N/A	82,350	81,756
01/01/06 TO 03/31/06	4	74.16	73.90	74.91	3.34	98.65	70.59	76.69	N/A	258,075	193,318
04/01/06 TO 06/30/06	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	66.31	66.31	66.76	13.96	99.33	57.05	75.57	N/A	94,600	63,155
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	1	52.08	52.08	52.08			52.08	52.08	N/A	288,000	149,980
01/01/08 TO 03/31/08	2	54.68	54.68	64.02	38.61	85.40	33.57	75.79	N/A	301,500	193,035
04/01/08 TO 06/30/08	1	47.02	47.02	47.02			47.02	47.02	N/A	75,460	35,485
_____Study Years_____											
07/01/05 TO 06/30/06	7	76.07	79.67	80.43	9.90	99.06	70.59	104.00	70.59 to 104.00	232,428	186,944
07/01/06 TO 06/30/07	2	66.31	66.31	66.76	13.96	99.33	57.05	75.57	N/A	94,600	63,155
07/01/07 TO 06/30/08	4	49.55	52.12	59.14	23.85	88.13	33.57	75.79	N/A	241,615	142,883
_____Calendar Yrs_____											
01/01/06 TO 12/31/06	5	76.07	76.41	78.31	5.34	97.58	70.59	86.47	N/A	292,460	229,019
01/01/07 TO 12/31/07	3	57.05	61.57	57.90	13.72	106.34	52.08	75.57	N/A	159,066	92,096
_____ALL_____											
	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342
GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1453	2	55.13	55.13	49.58	39.11	111.20	33.57	76.69	N/A	133,600	66,237
1455	1	52.08	52.08	52.08			52.08	52.08	N/A	288,000	149,980
1459	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
1591	1	57.05	57.05	57.05			57.05	57.05	N/A	90,000	51,345
1593	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
1735	2	59.33	59.33	52.96	20.74	112.02	47.02	71.63	N/A	49,730	26,337
1877	1	75.57	75.57	75.57			75.57	75.57	N/A	99,200	74,965
1881	3	72.25	72.97	74.72	2.53	97.66	70.59	76.07	N/A	311,033	232,400
1883	1	75.79	75.79	75.79			75.79	75.79	N/A	435,000	329,670
_____ALL_____											
	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	13	MEDIAN:	72	COV:	26.13	95% Median C.I.:	52.08 to 76.69	(! : Derived)
TOTAL Sales Price:	2,775,160	WGT. MEAN:	72	STD:	18.06	95% Wgt. Mean C.I.:	62.18 to 82.03	
TOTAL Adj.Sales Price:	2,782,660	MEAN:	69	AVG.ABS.DEV:	12.51	95% Mean C.I.:	58.22 to 80.05	
TOTAL Assessed Value:	2,006,456							
AVG. Adj. Sales Price:	214,050	COD:	17.32	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	154,342	PRD:	95.88	MIN Sales Ratio:	33.57			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342
____ALL____	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342
____ALL____	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	11	75.57	73.92	77.37	12.09	95.55	47.02	104.00	57.05 to 86.47	211,514	163,643
21-0015	2	42.83	42.83	45.26	21.61	94.62	33.57	52.08	N/A	228,000	103,190
21-0084											
58-0025											
NonValid School											
____ALL____	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
100.01 TO 180.00	1	47.02	47.02	47.02			47.02	47.02	N/A	75,460	35,485
180.01 TO 330.00	5	70.59	62.69	58.99	17.46	106.28	33.57	76.69	N/A	109,280	64,462
330.01 TO 650.00	3	72.25	76.11	70.12	23.95	108.55	52.08	104.00	N/A	210,066	147,292
650.01 +	3	76.07	79.44	78.96	4.68	100.61	75.79	86.47	N/A	502,200	396,529
____ALL____	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	73.91	68.93	72.11	18.27	95.59	33.57	104.00	52.08 to 76.69	229,888	165,772
GRASS-N/A	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
____ALL____	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	13	MEDIAN:	72	COV:	26.13	95% Median C.I.:	52.08 to 76.69	(! : Derived)
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TOTAL Adj.Sales Price:	2,782,660	MEAN:	69	AVG.ABS.DEV:	12.51	95% Mean C.I.:	58.22 to 80.05	
TOTAL Assessed Value:	2,006,456							
AVG. Adj. Sales Price:	214,050	COD:	17.32	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	154,342	PRD:	95.88	MIN Sales Ratio:	33.57			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342
____ALL____	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342
____ALL____	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____	____										
____Total \$____	____										
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
60000 TO 99999	5	70.59	65.38	66.41	13.65	98.46	47.02	76.69	N/A	90,772	60,279
100000 TO 149999	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
150000 TO 249999	2	52.91	52.91	54.66	36.55	96.80	33.57	72.25	N/A	184,750	100,987
250000 TO 499999	3	75.79	71.45	73.85	15.13	96.75	52.08	86.47	N/A	384,333	283,824
500000 +	1	76.07	76.07	76.07			76.07	76.07	N/A	641,600	488,095
____ALL____	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____	____										
____Total \$____	____										
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
30000 TO 59999	3	47.02	45.88	42.95	16.65	106.82	33.57	57.05	N/A	111,153	47,743
60000 TO 99999	3	75.57	74.28	74.40	2.69	99.84	70.59	76.69	N/A	96,133	71,523
100000 TO 149999	3	72.25	76.11	70.12	23.95	108.55	52.08	104.00	N/A	210,066	147,292
250000 TO 499999	2	81.13	81.13	81.10	6.58	100.04	75.79	86.47	N/A	432,500	350,747
500000 +	1	76.07	76.07	76.07			76.07	76.07	N/A	641,600	488,095
____ALL____	13	72.25	69.14	72.11	17.32	95.88	33.57	104.00	52.08 to 76.69	214,050	154,342

**2009 Correlation Section
for Blaine County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: It is the opinion of the Division that the level of value for the agricultural unimproved class of property as evidenced by the calculated median from the statistical sampling is 72% and is supported by the trended preliminary ratio. The assessor has tried to utilize as many sales as possible through her verification process. The agricultural unimproved sales file is representative of approximately 6,498 acres, ranging in sale price from \$226-\$700 per acre or an average of \$326 per acre. Utilizing minimally improved sales would add one sale to the sample and increase the acres sold to approximately 8,575. The calculated median (72%) from the agricultural minimally improved statistical profile also indicates that an acceptable level of value has been reached. The sample is representative of the population and the qualitative measures are indicating that the agricultural properties are being treated in a uniform and proportionate manner. Larry Rexroth (contracted appraiser) and his staff will assist when needed, such as analyzing the agricultural sales and recommending adjustments if needed. There will be no non-binding recommendations made for the agricultural unimproved class of property in Blaine County.

**2009 Correlation Section
for Blaine County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2009	24	12	50.00
2008	24	17	70.83
2007	16	15	93.75
2006	10	10	100.00
2005	8	6	75.00

AGRICULTURAL UNIMPROVED: Again because of being an ex-officio assessor she has a good deal of insight into real estate transactions. there were twenty-four agricultural transactions in the three year study period and only twelve were deemed to be qualified. Non-qualified sales were; 6 family transactions (family to family corporation and/or partial interests), a duplicate sale, 2 exchanges of like properties, a split, substantially changed, and paying off an old contract.

2009 Correlation Section
for Blaine County

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section
for Blaine County**

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio
Continued**

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	72	0.28	72	72
2008	75.39	0.34	76	75.39
2007	75	0.00	75	75
2006	48	50.54	72	75
2005	83	0.00	83	83

AGRICULTURAL UNIMPROVED: The Trended Preliminary Ratio and the R&O Ratio are essentially identical and are supportive of the assessment actions. Both will support an acceptable level of value for the agricultural unimproved class of property.

2009 Correlation Section
for Blaine County

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section
for Blaine County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
0	2009	0.28
0.00	2008	0.34
0.00	2007	0.00
56.36	2006	50.54
0.00	2005	0.00

AGRICULTURAL UNIMPROVED: There is less than a one point (.28) difference between the % Change in total Assessed Value in Sales File compared to the % Change in Assessed Value (excluding growth). The table is supporting the assessment actions within the agricultural unimproved class of property, other than routine maintenance there were no major changes.

2009 Correlation Section
for Blaine County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

**2009 Correlation Section
for Blaine County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	72	71	69

AGRICULTURAL UNIMPROVED: All three measures of central tendency are within the acceptable range. For direct equalization purposes the median measure of central tendency will be used to best describe the level of value for the agricultural unimproved class of property.

**2009 Correlation Section
for Blaine County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	18.40	96.68
Difference	0.00	-1.32

AGRICULTURAL UNIMPROVED:The coefficient of dispersion is indicating uniformity within the agricultural properties and the price related differential is slightly out of the acceptable range. However, based on the known assessment practices it is believed the agricultural unimproved properties are being treated in a uniform and proportionate manner.

**2009 Correlation Section
for Blaine County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	12	12	0
Median	72	72	0
Wgt. Mean	71	71	0
Mean	69	69	0
COD	18.42	18.40	-0.02
PRD	96.66	96.68	0.02
Minimum	33.57	33.57	0.00
Maximum	104.00	104.00	0.00

AGRICULTURAL UNIMPROVED: The above table is a reflection of the assessment actions within the agricultural unimproved class for 2009. Other than routine maintenance there were no major changes within this class of property.

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,515

Value : 118,882,331

Growth 259,629

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	49	43,056	0	0	6	34,303	55	77,359	
02. Res Improve Land	110	179,708	1	5,321	26	148,264	137	333,293	
03. Res Improvements	110	1,716,662	1	21,004	31	1,187,695	142	2,925,361	
04. Res Total	159	1,939,426	1	26,325	37	1,370,262	197	3,336,013	127,564
% of Res Total	80.71	58.14	0.51	0.79	18.78	41.07	13.00	2.81	49.13
05. Com UnImp Land	5	2,110	0	0	1	645	6	2,755	
06. Com Improve Land	20	12,680	0	0	5	26,196	25	38,876	
07. Com Improvements	22	274,893	0	0	15	194,958	37	469,851	
08. Com Total	27	289,683	0	0	16	221,799	43	511,482	0
% of Com Total	62.79	56.64	0.00	0.00	37.21	43.36	2.84	0.43	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	159	1,939,426	1	26,325	37	1,370,262	197	3,336,013	127,564
% of Res & Rec Total	80.71	58.14	0.51	0.79	18.78	41.07	13.00	2.81	49.13
Com & Ind Total	27	289,683	0	0	16	221,799	43	511,482	0
% of Com & Ind Total	62.79	56.64	0.00	0.00	37.21	43.36	2.84	0.43	0.00
17. Taxable Total	186	2,229,109	1	26,325	53	1,592,061	240	3,847,495	127,564
% of Taxable Total	77.50	57.94	0.42	0.68	22.08	41.38	15.84	3.24	49.13

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	31	0	32	63

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	1,082	90,467,557	1,082	90,467,557
28. Ag-Improved Land	1	15,255	0	0	186	16,560,278	187	16,575,533
29. Ag Improvements	1	80,874	0	0	192	7,910,872	193	7,991,746
30. Ag Total							1,275	115,034,836

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	1	1.00	1,500	0	0.00	0	
33. HomeSite Improvements	1	1.00	60,804	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	4.00	6,000	0	0.00	0	
37. FarmSite Improvements	1	0.00	20,070	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	12	12.00	18,000	12	12.00	18,000	
32. HomeSite Improv Land	157	205.00	307,500	158	206.00	309,000	
33. HomeSite Improvements	142	179.00	4,622,382	143	180.00	4,683,186	132,065
34. HomeSite Total				155	218.00	5,010,186	
35. FarmSite UnImp Land	18	34.50	43,750	18	34.50	43,750	
36. FarmSite Improv Land	162	457.60	686,400	163	461.60	692,400	
37. FarmSite Improvements	170	0.00	3,288,490	171	0.00	3,308,560	0
38. FarmSite Total				189	496.10	4,044,710	
39. Road & Ditches	0	300.32	0	0	300.32	0	
40. Other- Non Ag Use	0	26.00	0	0	26.00	0	
41. Total Section VI				344	1,040.42	9,054,896	132,065

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. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,149.21	9.34%	678,034	10.61%	590.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	192.00	1.56%	113,280	1.77%	590.00
49. 3A1	849.90	6.91%	488,693	7.65%	575.00
50. 3A	1,827.78	14.85%	1,023,557	16.02%	560.00
51. 4A1	6,605.73	53.68%	3,302,865	51.70%	500.00
52. 4A	1,681.50	13.66%	781,899	12.24%	465.00
53. Total	12,306.12	100.00%	6,388,328	100.00%	519.12
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	13.00	1.27%	6,045	2.37%	465.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	63.00	6.17%	18,900	7.43%	300.00
59. 3D	163.00	15.95%	45,640	17.93%	280.00
60. 4D1	671.73	65.74%	157,857	62.02%	235.00
61. 4D	111.00	10.86%	26,085	10.25%	235.00
62. Total	1,021.73	100.00%	254,527	100.00%	249.11
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	306.29	0.07%	91,887	0.09%	300.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,906.00	0.45%	524,152	0.53%	275.00
67. 3G1	2,569.14	0.61%	603,749	0.61%	235.00
68. 3G	5,631.08	1.34%	1,323,306	1.34%	235.00
69. 4G1	106,210.31	25.20%	24,959,450	25.18%	235.00
70. 4G	304,766.36	72.32%	71,620,122	72.25%	235.00
71. Total	421,389.18	100.00%	99,122,666	100.00%	235.23
Irrigated Total	12,306.12	2.79%	6,388,328	6.03%	519.12
Dry Total	1,021.73	0.23%	254,527	0.24%	249.11
Grass Total	421,389.18	95.45%	99,122,666	93.53%	235.23
Waste	4,819.69	1.09%	119,594	0.11%	24.81
Other	1,960.50	0.44%	94,825	0.09%	48.37
Exempt	10,692.50	2.42%	0	0.00%	0.00
Market Area Total	441,497.22	100.00%	105,979,940	100.00%	240.05

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	12,306.12	6,388,328	12,306.12	6,388,328
77. Dry Land	0.00	0	0.00	0	1,021.73	254,527	1,021.73	254,527
78. Grass	33.00	7,755	0.00	0	421,356.18	99,114,911	421,389.18	99,122,666
79. Waste	0.00	0	0.00	0	4,819.69	119,594	4,819.69	119,594
80. Other	0.00	0	0.00	0	1,960.50	94,825	1,960.50	94,825
81. Exempt	0.00	0	0.00	0	10,692.50	0	10,692.50	0
82. Total	33.00	7,755	0.00	0	441,464.22	105,972,185	441,497.22	105,979,940

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,306.12	2.79%	6,388,328	6.03%	519.12
Dry Land	1,021.73	0.23%	254,527	0.24%	249.11
Grass	421,389.18	95.45%	99,122,666	93.53%	235.23
Waste	4,819.69	1.09%	119,594	0.11%	24.81
Other	1,960.50	0.44%	94,825	0.09%	48.37
Exempt	10,692.50	2.42%	0	0.00%	0.00
Total	441,497.22	100.00%	105,979,940	100.00%	240.05

2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

05 Blaine

F3

	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,870,003	3,336,013	466,010	16.24%	127,564	11.79%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,809,610	5,010,186	200,576	4.17%	132,065	1.42%
04. Total Residential (sum lines 1-3)	7,679,613	8,346,199	666,586	8.68%	259,629	5.30%
05. Commercial	588,996	511,482	-77,514	-13.16%	0	-13.16%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	3,167,363	4,044,710	877,347	27.70%	0	27.70%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	3,756,359	4,556,192	799,833	21.29%	0	21.29%
10. Total Non-Agland Real Property	11,435,972	12,902,391	1,466,419	12.82%	259,629	10.55%
11. Irrigated	5,841,638	6,388,328	546,690	9.36%		
12. Dryland	266,042	254,527	-11,515	-4.33%		
13. Grassland	99,357,709	99,122,666	-235,043	-0.24%		
14. Wasteland	119,469	119,594	125	0.10%		
15. Other Agland	94,825	94,825	0	0.00%		
16. Total Agricultural Land	105,679,683	105,979,940	300,257	0.28%		
17. Total Value of all Real Property (Locally Assessed)	117,115,655	118,882,331	1,766,676	1.51%	259,629	1.29%

2008 Plan of Assessment for BLAINE COUNTY
Years: 2009, 2010, 2011
Dated: July 15, 2008

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 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.
- Reference, Neb. Rev. Stat. 77-201 (R.S. Supp 2004).

General Description of Real Property in Blaine County

Per the 2008 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	187	12.35	2
Commercial	46	3.03	1
Agricultural	1281	84.62	97
Taxable acres---- 441,591.870			

Other pertinent facts: 86% of Blaine County is agricultural, and of the 86%, 97% consists primarily of grassland. Eleven percent is classified residential and 3 percent is classified commercial. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2008 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

County Assessor and Contracted Appraiser/Assistant Appraiser.

The budget for the fiscal year was \$25,650. No increase is planned for the 2008-2009 budget year. The assessor attends all mandatory meetings, the spring and fall workshop, and attend monthly West Central District meetings as time permits. Approved books are kept in the office as reference for assessment issues. The assessor refers to the assessor's manual for procedural clarification.

B. Cadastral Maps

In 2006, Blaine County signed a contract with Miller and Associates to produce plat maps for the villages of Dunning and Brewster. A small portion of the Village of Halsey is in Blaine County. It is planned that a plat be developed showing those properties also. Miller and Associates will produce base maps with the capability to update ownership changes. The cad astrals will be updated by Miller and Associates.

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

Electronic files are kept on Terrascan. Village maps will be updated with change in ownership using Arc View.

E. Web Access

Not available at this time

Current Assessment Procedures for Real Property

A. Discover, List, & Inventory All Property

521 transfer forms are filed with each change of ownership. A complete reappraisal is in progress. On site- inspections are done. Changes in ownership are entered into Terra Scan via the Sales file. Sales are reviewed by both buyer and seller by filling out a Sales Verification Questionnaire. Sales prices are adjusted if necessary.

B. Data Collection

A certified appraiser is used to conduct reappraisals. Pickup work is completed by the assessor and/or the appraiser.

C. Review Assessment Sales Ration Studies before Assessment Actions

Ration studies are done through a combination of assessor, field liaison, and contracted appraiser to make sure ratios are in line with accepted standards. Larry Rexroth maintained depreciation schedules for all improvements for the 2008 assessment year. The assessor uses all resources available, including the contracted appraiser, field liaison, and the Nebraska Department of Revenue Property Tax Division.

D. Approaches to Value

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

Cost Approach-Appraisal Service runs ratio studies

Income Approach-Appraisal Service runs ratio studies

E. Reconciliation of Final Value and documentation

Reports are filed and records are kept in house

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

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

Level of Value, Quality, and Uniformity for assessment year 2008

Statistics

Property Class	Median	COD	PRD
Residential	98.00	24.94	101.90
Commercial	21.00	00.00	99.98
Agricultural	75.00	9.82	97.61

For more information regarding statistical measures, see 2008 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2009

Residential

Values will be applied using data collected during the reappraisal of the rural structures in 2008. Appraisal data, measurements, sketches, site plans, and photos will be on all electronic record cards. The historical files will also contain assessment information. New structures or changes to existing structures will be picked-up and the updated values attached to the appraisal record. Marshall-Swift 2003 residential replacement cost new, less depreciation, will be implemented. The new depreciation schedule was developed with the assistance of a licensed appraiser.

Commercial

Values will be applied using data collected during the reappraisal of the rural structures in 2008. Appraisal data, measurements, sketches, site plans, and photos will be on all electronic record cards. The historical files will also contain assessment information. New structures or changes to existing structures will be picked-up and the updated values attached to the appraisal record. Marshall-Swift 2003 residential replacement cost new, less depreciation, will be implemented. The new depreciation schedule was developed with the assistance of a licensed appraiser.

Agricultural

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

2010**Residential**

On-going inspection of villages and rural improvements to be completed in a 6-year cycle.

Commercial

On-going inspection of commercial parcels to be completed by 2015.

Agricultural

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

2011**Residential**

On-going inspection of residential properties to be completed by 2015.

Commercial

On-going inspection of commercial parcels to be completed by 2015.

Agricultural

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

*Note: Pickup work will be completed in each property class annually. Sales will be reviewed to keep values current.

DUTIES AND RESPONSIBILITIES

- 1. Record Maintenance, Mapping updates, & Ownership changes**
- 2. Annually prepare and file Assessor Administrative Reports required by law/regulation**
 - a. Abstracts (Real and Personal Property)
 - b. Assessor Survey
 - c. Sale information to PA&T roster & annual Assessed Value update with abstract.

- d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Educational Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
- 3. Personal Property**
Administer annual filing if Blaine County schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
- 4. Permissive Exemptions**
Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
- 5. Taxable Government Owned Property**
Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
- 6. Homesteads Exemptions**
Administer Blaine County annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
- 7. Centrally Assessed**
Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
- 8. Tax Increment Financing**
Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
Not applicable to Blaine County.
- 9. Tax Districts and Tax Rates**
- 10. 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.**
- 11. Tax Lists**
Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
- 12. Tax List Corrections**
Prepare tax list correction documents for county board approval.
- 13. County Board of Equalization**
Attend hearings, defend values, and/or implement orders of the TERC.
- 14. TERC Appeals**
Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
- 15. TERC Statewide Equalization**
Attend hearings, if applicable to county, defend values, and/or implement orders of the TERC.

16. Education

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

Respectfully submitted:

Assessor Signature: April Wescott

Date: October 31, 2008

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.

2009 Assessment Survey for Blaine County

I. General Information

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
	\$17,600
7.	Part of the budget that is dedicated to the computer system
	\$2,800
8.	Adopted budget, or granted budget if different from above
	Not applicable
9.	Amount of the total budget set aside for appraisal work
	\$12,000
10.	Amount of the total budget set aside for education/workshops
	\$1,000
11.	Appraisal/Reappraisal budget, if not part of the total budget
	Not applicable
12.	Other miscellaneous funds
	Not applicable

13.	Total budget
	\$17,600
a.	Was any of last year's budget not used:
	No

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Blaine County has contracted with Miller & Associates to bring the cadastral maps up-to-date.
5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	No
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	Not applicable
3.	What municipalities in the county are zoned?
	Not applicable

4.	When was zoning implemented?
	Not applicable

D. Contracted Services

1.	Appraisal Services
	Contracted appraiser, Larry Rexroth
2.	Other services
	Miller & Associates, to update cadastral maps.

Certification

This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Blaine County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts