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2011 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	9	Median	113.60
Total Sales Price	\$100,500	Mean	108.48
Total Adj. Sales Price	\$100,500	Wgt. Mean	100.88
Total Assessed Value	\$101,382	Average Assessed Value of the Base	\$15,344
Avg. Adj. Sales Price	\$11,167	Avg. Assessed Value	\$11,265

Confidence Interval - Current

95% Median C.I	19.90 to 168.47
95% Mean C.I	46.01 to 155.74
95% Wgt. Mean C.I	41.72 to 175.24
% of Value of the Class of all Real Property Value in the County	2.16
% of Records Sold in the Study Period	4.50
% of Value Sold in the Study Period	3.30

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	8	100	91
2009	7	100	95
2008	13	98	98
2007	11	98	98

2011 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	1	Median	294.60
Total Sales Price	\$500	Mean	294.60
Total Adj. Sales Price	\$500	Wgt. Mean	294.60
Total Assessed Value	\$1,473	Average Assessed Value of the Base	\$10,610
Avg. Adj. Sales Price	\$500	Avg. Assessed Value	\$1,473

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	0.31
% of Records Sold in the Study Period	2.38
% of Value Sold in the Study Period	0.33

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	0	100	0
2009	1	100	92
2008	1	100	21
2007	1	100	21

2011 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. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	The qualitative measures calculated in the random exclude sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 11th day of April, 2011.



Ruth A. Sorensen
Property Tax Administrator

2011 Assessment Actions for Blaine County

taken to address the following property classes/subclasses:

Residential

Only routine maintenance occurred within the residential class for 2011. A sales study was completed; no changes were made. The pickup work was completed timely.

2011 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:	
	The assessor	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Dunning – located along Highway 2, is home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for residential housing.
	02	Brewster, Purdum, Halsey and the Rural area – the market in these areas is quite unorganized. There are no jobs or amenities in these areas of the county to create demand for residential housing.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Only the cost approach is used as there is insufficient market data to develop the other approaches.	
4	When was the last lot value study completed?	
	The current lot values were established for 2009; however, lot values are monitored yearly and changed when needed.	
5.	Describe the methodology used to determine the residential lot values.	
	The square foot method is used.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	June, 2008 is used countywide.	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The depreciation tables are established using local market information.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
9.	How often does the County update the depreciation tables?	
	The tables were last updated in 2009, however, the tables are reviewed annually and adjustments are made when warranted.	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	

	Generally, a sale is considered substantially changed when improvements have been added to or removed from a parcel. Major remodels or additions may also warrant a sale being removed as substantially changed.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	There are no written policies or procedures developed specific to the residential class of property.

**05 Blaine
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 9
 Total Sales Price : 100,500
 Total Adj. Sales Price : 100,500
 Total Assessed Value : 101,382
 Avg. Adj. Sales Price : 11,167
 Avg. Assessed Value : 11,265

MEDIAN : 114
 WGT. MEAN : 101
 MEAN : 108
 COD : 58.21
 PRD : 107.53

COV : 80.06
 STD : 86.85
 Avg. Abs. Dev : 66.13
 MAX Sales Ratio : 281.48
 MIN Sales Ratio : 18.67

95% Median C.I. : 19.90 to 168.47
 95% Wgt. Mean C.I. : 46.01 to 155.74
 95% Mean C.I. : 41.72 to 175.24

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08	1	157.90	157.90	157.90	00.00	100.00	157.90	157.90	N/A	10,000	15,790
01-JAN-09 To 31-MAR-09	1	121.08	121.08	121.08	00.00	100.00	121.08	121.08	N/A	35,000	42,378
01-APR-09 To 30-JUN-09	3	68.33	123.24	127.44	127.60	96.70	19.90	281.48	N/A	6,667	8,496
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	3	113.60	102.98	60.55	41.55	170.07	26.86	168.47	N/A	8,833	5,349
01-APR-10 To 30-JUN-10	1	18.67	18.67	18.67	00.00	100.00	18.67	18.67	N/A	9,000	1,680
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	5	121.08	129.74	128.70	58.00	100.81	19.90	281.48	N/A	13,000	16,731
01-JUL-09 To 30-JUN-10	4	70.23	81.90	49.94	84.21	164.00	18.67	168.47	N/A	8,875	4,432
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	4	94.71	122.70	123.39	82.97	99.44	19.90	281.48	N/A	13,750	16,966
<u>ALL</u>	9	113.60	108.48	100.88	58.21	107.53	18.67	281.48	19.90 to 168.47	11,167	11,265

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	117.34	113.50	105.29	58.58	107.80	18.67	281.48	18.67 to 281.48	11,063	11,648
02	1	68.33	68.33	68.33	00.00	100.00	68.33	68.33	N/A	12,000	8,200
<u>ALL</u>	9	113.60	108.48	100.88	58.21	107.53	18.67	281.48	19.90 to 168.47	11,167	11,265

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	139.49	136.19	132.06	47.62	103.13	19.90	281.48	19.90 to 281.48	11,833	15,627
06											
07	3	26.86	53.04	25.83	117.80	205.34	18.67	113.60	N/A	9,833	2,540
<u>ALL</u>	9	113.60	108.48	100.88	58.21	107.53	18.67	281.48	19.90 to 168.47	11,167	11,265

**05 Blaine
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 9	MEDIAN : 114	COV : 80.06	95% Median C.I. : 19.90 to 168.47
Total Sales Price : 100,500	WGT. MEAN : 101	STD : 86.85	95% Wgt. Mean C.I. : 46.01 to 155.74
Total Adj. Sales Price : 100,500	MEAN : 108	Avg. Abs. Dev : 66.13	95% Mean C.I. : 41.72 to 175.24
Total Assessed Value : 101,382			
Avg. Adj. Sales Price : 11,167	COD : 58.21	MAX Sales Ratio : 281.48	
Avg. Assessed Value : 11,265	PRD : 107.53	MIN Sales Ratio : 18.67	

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	2	66.75	66.75	38.64	70.19	172.75	19.90	113.60	N/A	1,250	483	
5000 TO 9999	3	168.47	156.21	136.56	52.00	114.39	18.67	281.48	N/A	7,000	9,559	
<u>Total \$</u>												
1 TO 9999	5	113.60	120.42	126.14	72.43	95.47	18.67	281.48	N/A	4,700	5,929	
10000 TO 29999	3	68.33	84.36	69.91	63.93	120.67	26.86	157.90	N/A	14,000	9,787	
30000 TO 59999	1	121.08	121.08	121.08	00.00	100.00	121.08	121.08	N/A	35,000	42,378	
60000 TO 99999												
100000 TO 149999												
150000 TO 249999												
250000 TO 499999												
500000 +												
<u>ALL</u>	<u>9</u>	113.60	108.48	100.88	58.21	107.53	18.67	281.48	19.90 to 168.47	11,167	11,265	

2011 Correlation Section for Blaine County

A. Residential Real Property

The nine residential sales in the sales file are not representative of residential parcels within Blaine County. The COD of the class at 58% supports that the statistics are not reliable. Five of the nine sales have selling prices less than \$10,000, with assessment to sale ratios ranging from 18% to 281% and a COD of 72%.

The Blaine County Assessor attempts to make all arm's length transactions available in the sales file; she is knowledgeable of local market conditions and actively attempts to verify sale terms. This is often done by interviewing buyers and sellers or real estate professionals involved in the transaction. A query of the non-qualified residential sales indicated that only six sales were not used for measurement purposes; all six were clearly not arm's length transactions.

Property record cards are kept up to date in the county through the six year inspection cycle and by completing the pickup work. The review work is accomplished jointly by a contract appraiser and the assessor. To date, all parcels in the county have been reviewed with the exception of the Village residential parcels, which are scheduled to be reviewed for the next assessment year.

Since there is typically very little reliable sales data within the county, the assessor relies upon a contract appraisal service to aid in establishing valuation models. Residential assessments were last updated in 2009. The costing tables were updated and the appraiser developed new depreciation tables at that time. The appraiser often relies upon market information from comparable areas outside of Blaine County to aid in establishing the tables.

Based on assessment practices, it is believed that residential parcels are uniformly and proportionately assessed. There is no reliable information available to determine the level of value of residential parcels in Blaine County.

**2011 Correlation Section
for Blaine County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2011 Correlation Section for Blaine County

C. Measures of Central Tendency

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. 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.

2011 Correlation Section for Blaine County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Blaine County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

2011 Assessment Actions for Blaine County

taken to address the following property classes/subclasses:

Commercial

Only routine maintenance occurred within the commercial class for 2011.

2011 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:	
	The assessor	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	There are no commercial valuation groupings within the county; there are too few commercial properties to warrant separating them for valuation purposes.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Only the cost approach is used as there is insufficient market data to develop the other approaches.	
4.	When was the last lot value study completed?	
	The current lot values were established in 2009. A lot study is completed annually to determine if a change in value is necessary.	
5.	Describe the methodology used to determine the commercial lot values.	
	The square foot method is used.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	June, 2008 is used for the entire class.	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The depreciation tables are established using local market information; because there is so little sales data, sales information from surrounding counties is often used.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	There are no valuation groupings within the county; only one depreciation table is used.	
9.	How often does the County update the depreciation tables?	
	The tables were last updated for 2009; however, the tables are reviewed annually with adjustments made when warranted.	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	Generally, a sale is considered substantially changed when improvements have been added to or removed from a parcel. Major remodels or additions may also warrant a sale being removed as substantially changed.	

12.	Please provide any documents related to the policies or procedures used for the commercial class of property.
	There are no written policies or procedures developed specific to the commercial class of property.

**05 Blaine
COMMERCIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 1
 Total Sales Price : 500
 Total Adj. Sales Price : 500
 Total Assessed Value : 1,473
 Avg. Adj. Sales Price : 500
 Avg. Assessed Value : 1,473

MEDIAN : 295
 WGT. MEAN : 295
 MEAN : 295
 COD : 00.00
 PRD : 100.00

COV : 00.00
 STD : 00.00
 Avg. Abs. Dev : 00.00
 MAX Sales Ratio : 294.60
 MIN Sales Ratio : 294.60

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

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07											
01-JAN-08 To 31-MAR-08											
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08											
01-JUL-08 To 30-JUN-09											
01-JUL-09 To 30-JUN-10	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08											
01-JAN-09 To 31-DEC-09	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473
<u>ALL</u>	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473
<u>ALL</u>	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473

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	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473
04											
<u>ALL</u>	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473

**05 Blaine
COMMERCIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 1
 Total Sales Price : 500
 Total Adj. Sales Price : 500
 Total Assessed Value : 1,473
 Avg. Adj. Sales Price : 500
 Avg. Assessed Value : 1,473

MEDIAN : 295
 WGT. MEAN : 295
 MEAN : 295
 COD : 00.00
 PRD : 100.00

COV : 00.00
 STD : 00.00
 Avg. Abs. Dev : 00.00
 MAX Sales Ratio : 294.60
 MIN Sales Ratio : 294.60

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

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473	
5000 TO 9999												
<u>Total \$</u>												
1 TO 9999	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473	
10000 TO 29999												
30000 TO 59999												
60000 TO 99999												
100000 TO 149999												
150000 TO 249999												
250000 TO 499999												
500000 +												
<u>ALL</u>	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
353	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473	
<u>ALL</u>	1	294.60	294.60	294.60	00.00	100.00	294.60	294.60	N/A	500	1,473	

2011 Correlation Section for Blaine County

A. Commerical Real Property

There is only one arm's length commercial sale in Blaine County for the current study period. There are very few commercial parcels in all of Blaine County. A query of non-qualified sales indicated that only five non-arm's length transactions occurred within the current study period.

All commercial parcels in the county were inspected and revalued for the 2009 assessment year. The costing tables were updated at that time and new depreciation tables were developed by the contract appraiser. Since there is typically little reliable sales data within the county, the appraiser relied upon sales data from comparable areas outside of Blaine County to develop the valuation model.

The assessor attempts to keep property records updated by completing the pick-up work and complying with the six year inspection requirement.

Based on assessment practices, it is believed that commercial parcels are uniformly and proportionately assessed. There is no reliable information available to determine the level of value of commercial properties in Blaine County.

**2011 Correlation Section
for Blaine County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

**2011 Correlation Section
for Blaine County**

C. Measures of Central Tendency

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. 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.

2011 Correlation Section for Blaine County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Blaine County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

2011 Assessment Actions for Blaine County

taken to address the following property classes/subclasses:

Agricultural

Only routine maintenance occurred for the agricultural improvements; the pickup work was completed timely.

A sales study was completed of agricultural land; grassland and the lower classifications of dry land increased about 2%.

2011 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:	
	The assessor	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	01	There are no market areas within the county; 95% of the agricultural land is grass land, and the soils are very homogeneous. There are no characteristics within the county to warrant creating market areas.
3.	Describe the process that is used to determine and monitor market areas.	
	n/a	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	There is currently no recreational land within Blaine County. Rural residential lands are identified through the annual land use study. Generally, a parcel that is 10 acres or less will be reviewed to determine whether the use is residential or agricultural.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Yes, all farm home sites and rural residential home sites carry the same value countywide.	
6.	What land characteristics are used to assign differences in assessed values?	
	Primarily, land values are assessed by land use; however, leg's may also be used to assess value.	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	The county has a new GIS System that is instrumental in the completion of the annual land use study. Land use is also updated through normal discovery which includes, information acquired from NRD's and FSA Maps, from land owners and through some physical inspection.	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	The assessor is very thorough in the sales verification process, and often talks to taxpayers and real estate professionals to determine all market influences involved in a sale. To date, there has been no indication that the market in Blaine County is affected by non-agricultural influences.	
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	No	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?	
	Yes	

11.	Describe the method used to determine whether a sold parcel is substantially changed.
	Generally, a sale is considered substantially changed when improvements have been added to or removed from a parcel. For the agricultural class, land use changes will also warrant a sale being removed as substantially changed.
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.
	<p>The county has the following policy for classifying land with the county.</p> <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 a 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 ten (10) acres or less, not zoned for any uses other than agricultural and be located in Blaine County.</p> <p>Parcels of land that are contiguous to agricultural parcels, under the same ownership, 10 acres or less, and not directly accessible for 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>

05 Blaine
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 13
Total Sales Price : 9,177,735
Total Adj. Sales Price : 9,177,735
Total Assessed Value : 7,015,084
Avg. Adj. Sales Price : 705,980
Avg. Assessed Value : 539,622

MEDIAN : 73
WGT. MEAN : 76
MEAN : 74
COD : 17.54
PRD : 96.76

COV : 21.90
STD : 16.20
Avg. Abs. Dev : 12.82
MAX Sales Ratio : 100.46
MIN Sales Ratio : 41.43

95% Median C.I. : 59.12 to 86.49
95% Wgt. Mean C.I. : 63.28 to 89.60
95% Mean C.I. : 64.17 to 83.75

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	1	64.26	64.26	64.26	00.00	100.00	64.26	64.26	N/A	288,000	185,070
01-JAN-08 To 31-MAR-08	2	67.47	67.47	79.00	38.59	85.41	41.43	93.51	N/A	301,500	238,190
01-APR-08 To 30-JUN-08	1	58.03	58.03	58.03	00.00	100.00	58.03	58.03	N/A	75,460	43,790
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09	4	82.69	84.73	89.55	08.53	94.62	73.09	100.46	N/A	854,569	765,244
01-JUL-09 To 30-SEP-09	2	62.58	62.58	65.90	05.53	94.96	59.12	66.03	N/A	2,044,000	1,346,904
01-OCT-09 To 31-DEC-09	1	86.49	86.49	86.49	00.00	100.00	86.49	86.49	N/A	214,600	185,600
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	2	76.83	76.83	75.34	06.34	101.98	71.96	81.69	N/A	245,200	184,730
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	4	61.15	64.31	72.97	23.84	88.13	41.43	93.51	N/A	241,615	176,310
01-JUL-08 To 30-JUN-09	4	82.69	84.73	89.55	08.53	94.62	73.09	100.46	N/A	854,569	765,244
01-JUL-09 To 30-JUN-10	5	71.96	73.06	67.78	11.96	107.79	59.12	86.49	N/A	958,600	649,774
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	3	58.03	64.32	76.67	29.92	83.89	41.43	93.51	N/A	226,153	173,390
01-JAN-09 To 31-DEC-09	7	82.27	78.65	76.94	12.47	102.22	59.12	100.46	59.12 to 100.46	1,102,982	848,626
<u>ALL</u>	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622
<u>ALL</u>	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	12	72.53	73.20	75.58	18.01	96.85	41.43	100.46	59.12 to 86.49	677,577	512,089
1	12	72.53	73.20	75.58	18.01	96.85	41.43	100.46	59.12 to 86.49	677,577	512,089
<u>ALL</u>	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622

05 Blaine
AGRICULTURAL - BASE STAT

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622
1	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622
____ ALL ____	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622

05 Blaine
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	1	64.26	64.26	64.26	00.00	100.00	64.26	64.26	N/A	288,000	185,070
01-JAN-08 To 31-MAR-08	2	67.47	67.47	79.00	38.59	85.41	41.43	93.51	N/A	301,500	238,190
01-APR-08 To 30-JUN-08	1	58.03	58.03	58.03	00.00	100.00	58.03	58.03	N/A	75,460	43,790
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09	4	82.69	84.73	89.55	08.53	94.62	73.09	100.46	N/A	854,569	765,244
01-JUL-09 To 30-SEP-09	2	62.58	62.58	65.90	05.53	94.96	59.12	66.03	N/A	2,044,000	1,346,904
01-OCT-09 To 31-DEC-09	1	86.49	86.49	86.49	00.00	100.00	86.49	86.49	N/A	214,600	185,600
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	2	76.83	76.83	75.34	06.34	101.98	71.96	81.69	N/A	245,200	184,730
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<u>ALL</u>	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	12	72.53	73.20	75.58	18.01	96.85	41.43	100.46	59.12 to 86.49	677,577	512,089
1	12	72.53	73.20	75.58	18.01	96.85	41.43	100.46	59.12 to 86.49	677,577	512,089
<u>ALL</u>	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622

05 Blaine

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622
1	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622
____ ALL ____	13	73.09	73.96	76.44	17.54	96.76	41.43	100.46	59.12 to 86.49	705,980	539,622

05 Blaine
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 20
 Total Sales Price : 12,055,047
 Total Adj. Sales Price : 12,030,047
 Total Assessed Value : 8,734,487
 Avg. Adj. Sales Price : 601,502
 Avg. Assessed Value : 436,724

MEDIAN : 69
 WGT. MEAN : 73
 MEAN : 73
 COD : 25.29
 PRD : 100.61

COV : 31.51
 STD : 23.02
 Avg. Abs. Dev : 17.45
 MAX Sales Ratio : 136.60
 MIN Sales Ratio : 38.57

95% Median C.I. : 58.03 to 83.11
 95% Wgt. Mean C.I. : 62.17 to 83.05
 95% Mean C.I. : 62.28 to 83.82

Printed:3/27/2011 6:07:08PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	2	100.43	100.43	66.84	36.02	150.25	64.26	136.60	N/A	149,330	99,816
01-JAN-08 To 31-MAR-08	4	61.61	64.54	64.60	24.75	99.91	41.43	93.51	N/A	645,518	417,027
01-APR-08 To 30-JUN-08	1	58.03	58.03	58.03	00.00	100.00	58.03	58.03	N/A	75,460	43,790
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08	1	95.80	95.80	95.80	00.00	100.00	95.80	95.80	N/A	177,822	170,361
01-JAN-09 To 31-MAR-09	1	38.57	38.57	38.57	00.00	100.00	38.57	38.57	N/A	182,000	70,195
01-APR-09 To 30-JUN-09	4	82.69	84.73	89.55	08.53	94.62	73.09	100.46	N/A	854,569	765,244
01-JUL-09 To 30-SEP-09	2	62.58	62.58	65.90	05.53	94.96	59.12	66.03	N/A	2,044,000	1,346,904
01-OCT-09 To 31-DEC-09	2	71.59	71.59	68.06	20.83	105.19	56.68	86.49	N/A	281,180	191,360
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	3	71.96	67.44	68.93	15.30	97.84	48.67	81.69	N/A	215,133	148,300
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	7	64.26	73.86	64.66	31.03	114.23	41.43	136.60	41.43 to 136.60	422,313	273,075
01-JUL-08 To 30-JUN-09	6	82.69	78.88	87.39	17.22	90.26	38.57	100.46	38.57 to 100.46	629,683	550,255
01-JUL-09 To 30-JUN-10	7	66.03	67.23	66.50	16.37	101.10	48.67	86.49	48.67 to 86.49	756,537	503,061
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	6	62.05	68.67	66.39	26.53	103.43	41.43	95.80	41.43 to 95.80	472,559	313,710
01-JAN-09 To 31-DEC-09	9	73.09	71.76	75.24	20.06	95.37	38.57	100.46	56.68 to 86.49	916,737	689,744
<u>ALL</u>	20	69.01	73.05	72.61	25.29	100.61	38.57	136.60	58.03 to 83.11	601,502	436,724

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	20	69.01	73.05	72.61	25.29	100.61	38.57	136.60	58.03 to 83.11	601,502	436,724
<u>ALL</u>	20	69.01	73.05	72.61	25.29	100.61	38.57	136.60	58.03 to 83.11	601,502	436,724

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	15	71.96	73.16	72.97	18.64	100.26	41.43	100.46	59.12 to 86.49	685,854	500,477
1	15	71.96	73.16	72.97	18.64	100.26	41.43	100.46	59.12 to 86.49	685,854	500,477
<u>ALL</u>	20	69.01	73.05	72.61	25.29	100.61	38.57	136.60	58.03 to 83.11	601,502	436,724

05 Blaine
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 20
 Total Sales Price : 12,055,047
 Total Adj. Sales Price : 12,030,047
 Total Assessed Value : 8,734,487
 Avg. Adj. Sales Price : 601,502
 Avg. Assessed Value : 436,724

MEDIAN : 69
 WGT. MEAN : 73
 MEAN : 73
 COD : 25.29
 PRD : 100.61

COV : 31.51
 STD : 23.02
 Avg. Abs. Dev : 17.45
 MAX Sales Ratio : 136.60
 MIN Sales Ratio : 38.57

95% Median C.I. : 58.03 to 83.11
 95% Wgt. Mean C.I. : 62.17 to 83.05
 95% Mean C.I. : 62.28 to 83.82

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	48.67	48.67	48.67	00.00	100.00	48.67	48.67	N/A	155,000	75,439
1	1	48.67	48.67	48.67	00.00	100.00	48.67	48.67	N/A	155,000	75,439
_____Grass_____											
County	18	72.53	76.32	73.45	22.39	103.91	41.43	136.60	59.12 to 86.49	649,614	477,159
1	18	72.53	76.32	73.45	22.39	103.91	41.43	136.60	59.12 to 86.49	649,614	477,159
_____ALL_____											
	20	69.01	73.05	72.61	25.29	100.61	38.57	136.60	58.03 to 83.11	601,502	436,724

2011 Correlation Section for Blaine County

A. Agricultural Land

Blaine County lies in the sandhills, and is 95% grass land, with nearly all of the acres classified in the 4g and 4g1 lcg groupings; because the county is so homogeneous there are no market areas. All counties surrounding Blaine County are comparable; the comparable area in Custer County is limited to the market area 2 boundary.

Two statistical samples were analyzed for measurement purposes. The base sample contains a proportionately distributed and representative group of sales. Since the thresholds have been achieved in the base sample, the random inclusion sample does not contain any supplemental sales. Seven additional sales were included in the random exclusion sample. The median in this sample decreased 4 percentage points and the COD increased significantly. However, the 95% majority land use grass subclasses in the base and random exclusion samples correlate closely. The dispersion in the larger sample is attributed to the five mixed use sales that were included. Because the county is almost entirely grass, the 95% grass statistics best represent agricultural land within the county. All statistical indications support that assessments are acceptable.

Because the sandhills are so homogeneous, equalization across county lines is vital. In comparing the average grassland value to surrounding counties, Blaine County's average grass value is within 10% of nearly every surrounding county. The values established by the assessor are logical in the market place; they are slightly higher than counties to the North and West and slightly lower than counties to the South and East. Since the agricultural land market generally increases moving East across the state, these results are expected and support that the values are equalized with surrounding counties.

In examining assessment quality and intra-county equalization the actions of the assessor are considered. Since dry land farming is not economically feasible in Blaine County, and there is very little of it within the county, the assessor values dry and grass lands at the same value. Irrigated land is valued somewhat higher than dry or grass, and did not change value this year. Thomas County and Custer County market area 2 are the most comparable to Blaine for irrigated land, the rest of the counties have areas where irrigation is more viable. Blaine's irrigated value is higher than both Thomas and Custer area 2. There is no information to suggest that subclass assessments are not at similar portions of market value.

Based on an analysis of all available information, it is determined that the level of value of agricultural land in Blaine County is 72%; all subclasses are within the required range.

**2011 Correlation Section
for Blaine County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2011 Correlation Section for Blaine County

C. Measures of Central Tendency

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. 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.

2011 Correlation Section for Blaine County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Blaine County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,534

Value : 141,954,357

Growth 0

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	53	48,876	0	0	7	51,485	60	100,361	
02. Res Improve Land	108	175,813	1	5,321	26	161,993	135	343,127	
03. Res Improvements	109	1,589,964	1	21,004	30	1,014,395	140	2,625,363	
04. Res Total	162	1,814,653	1	26,325	37	1,227,873	200	3,068,851	0
% of Res Total	81.00	59.13	0.50	0.86	18.50	40.01	13.04	2.16	0.00
05. Com UnImp Land	6	2,110	0	0	2	8,799	8	10,909	
06. Com Improve Land	19	11,990	0	0	3	16,300	22	28,290	
07. Com Improvements	21	259,032	0	0	13	147,376	34	406,408	
08. Com Total	27	273,132	0	0	15	172,475	42	445,607	0
% of Com Total	64.29	61.29	0.00	0.00	35.71	38.71	2.74	0.31	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	162	1,814,653	1	26,325	37	1,227,873	200	3,068,851	0
% of Res & Rec Total	81.00	59.13	0.50	0.86	18.50	40.01	13.04	2.16	0.00
Com & Ind Total	27	273,132	0	0	15	172,475	42	445,607	0
% of Com & Ind Total	64.29	61.29	0.00	0.00	35.71	38.71	2.74	0.31	0.00
17. Taxable Total	189	2,087,785	1	26,325	52	1,400,348	242	3,514,458	0
% of Taxable Total	78.10	59.41	0.41	0.75	21.49	39.85	15.78	2.48	0.00

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,093	110,900,417	1,093	110,900,417
28. Ag-Improved Land	1	17,070	0	0	192	19,361,447	193	19,378,517
29. Ag Improvements	1	71,445	0	0	198	8,089,520	199	8,160,965
30. Ag Total							1,292	138,439,899

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	1,500	0	0.00	0	
33. HomeSite Improvements	1	1.00	56,255	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	15,190	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	12	14.00	21,000	12	14.00	21,000	
32. HomeSite Improv Land	161	209.00	313,500	162	210.00	315,000	
33. HomeSite Improvements	142	180.00	4,389,318	143	181.00	4,445,573	0
34. HomeSite Total				155	224.00	4,781,573	
35. FarmSite UnImp Land	19	27.00	40,500	19	27.00	40,500	
36. FarmSite Improv Land	163	493.10	688,650	164	497.10	694,650	
37. FarmSite Improvements	184	0.00	3,700,202	185	0.00	3,715,392	0
38. FarmSite Total				204	524.10	4,450,542	
39. Road & Ditches	0	305.32	0	0	305.32	0	
40. Other- Non Ag Use	0	26.00	0	0	26.00	0	
41. Total Section VI				359	1,079.42	9,232,115	0

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. Market 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	8.92%	678,034	10.18%	590.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	192.00	1.49%	113,280	1.70%	590.00
49. 3A1	849.90	6.60%	488,693	7.34%	575.00
50. 3A	1,726.78	13.41%	966,997	14.52%	560.00
51. 4A1	6,975.73	54.15%	3,487,865	52.38%	500.00
52. 4A	1,987.50	15.43%	924,189	13.88%	465.00
53. Total	12,881.12	100.00%	6,659,058	100.00%	516.96
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	13.00	1.50%	6,045	2.39%	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	7.27%	18,270	7.21%	290.00
59. 3D	140.00	16.17%	40,600	16.02%	290.00
60. 4D1	552.03	63.74%	160,089	63.17%	290.00
61. 4D	98.00	11.32%	28,420	11.21%	290.00
62. Total	866.03	100.00%	253,424	100.00%	292.63
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	307.29	0.07%	89,114	0.07%	290.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,906.00	0.45%	552,740	0.45%	290.00
67. 3G1	2,569.14	0.61%	745,051	0.61%	290.00
68. 3G	5,757.08	1.37%	1,669,555	1.37%	290.00
69. 4G1	106,038.26	25.19%	30,751,098	25.19%	290.00
70. 4G	304,377.33	72.31%	88,269,427	72.31%	290.00
71. Total	420,955.10	100.00%	122,076,985	100.00%	290.00
Irrigated Total	12,881.12	2.92%	6,659,058	5.15%	516.96
Dry Total	866.03	0.20%	253,424	0.20%	292.63
Grass Total	420,955.10	95.33%	122,076,985	94.48%	290.00
72. Waste	4,815.62	1.09%	119,492	0.09%	24.81
73. Other	2,037.50	0.46%	98,825	0.08%	48.50
74. Exempt	10,692.50	2.42%	0	0.00%	0.00
75. Market Area Total	441,555.37	100.00%	129,207,784	100.00%	292.62

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	12,881.12	6,659,058	12,881.12	6,659,058
77. Dry Land	0.00	0	0.00	0	866.03	253,424	866.03	253,424
78. Grass	33.00	9,570	0.00	0	420,922.10	122,067,415	420,955.10	122,076,985
79. Waste	0.00	0	0.00	0	4,815.62	119,492	4,815.62	119,492
80. Other	0.00	0	0.00	0	2,037.50	98,825	2,037.50	98,825
81. Exempt	0.00	0	0.00	0	10,692.50	0	10,692.50	0
82. Total	33.00	9,570	0.00	0	441,522.37	129,198,214	441,555.37	129,207,784

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,881.12	2.92%	6,659,058	5.15%	516.96
Dry Land	866.03	0.20%	253,424	0.20%	292.63
Grass	420,955.10	95.33%	122,076,985	94.48%	290.00
Waste	4,815.62	1.09%	119,492	0.09%	24.81
Other	2,037.50	0.46%	98,825	0.08%	48.50
Exempt	10,692.50	2.42%	0	0.00%	0.00
Total	441,555.37	100.00%	129,207,784	100.00%	292.62

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

05 Blaine

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	3,049,278	3,068,851	19,573	0.64%	0	0.64%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,816,263	4,781,573	-34,690	-0.72%	0	-0.72%
04. Total Residential (sum lines 1-3)	7,865,541	7,850,424	-15,117	-0.19%	0	-0.19%
05. Commercial	445,607	445,607	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	4,460,496	4,450,542	-9,954	-0.22%	0	-0.22%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	4,906,103	4,896,149	-9,954	-0.20%	0	-0.20%
10. Total Non-Agland Real Property	12,771,644	12,746,573	-25,071	-0.20%	0	-0.20%
11. Irrigated	6,723,098	6,659,058	-64,040	-0.95%		
12. Dryland	250,104	253,424	3,320	1.33%		
13. Grassland	119,945,238	122,076,985	2,131,747	1.78%		
14. Wasteland	119,492	119,492	0	0.00%		
15. Other Agland	94,825	98,825	4,000	4.22%		
16. Total Agricultural Land	127,132,757	129,207,784	2,075,027	1.63%		
17. Total Value of all Real Property (Locally Assessed)	139,904,401	141,954,357	2,049,956	1.47%	0	1.47%

2010 Plan of Assessment for BLAINE COUNTY
Years: 2011, 2012, 2013
Dated: July 15, 2010

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 2009 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	197	13	2.76
Commercial	43	2.83	.44
Agricultural	1275	84.16	96.8

Taxable acres---- 441,497.22

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 2010 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 \$20,350. 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 2009, Blaine County entered into a contract with Dale Hanna to complete a GIS soil extraction and produce village maps. The GIS extraction will be completed by October 31, 2010. Village maps will be completed in 2011.

C. Property Record Cards

Property record cards are kept electronically. They include photos, sketches, changes in property, and appraisal information. Historical files are also kept in the office in the form of paper files. Historical information contained in the paper files are being carried forward to the electronic files.

These historical files are updated with current appraisal information and are used for easy access to the public.

D. Software

Blaine County uses Terra Scan for assessment records and GIS software.

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 Larry Rexroth, certified appraiser contracts with the County Assessor 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 produced depreciation schedules for all improvements for the 2010 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 ration studies

Income Approach-Appraisal Service runs ration studies

E. Reconciliation of Final Value and documentation

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

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

Notices are sent out pursuant to statute. A 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 2010

Statistics

Property Class	Median	COD	PRD
Residential	91.00	56.37	109.96
Commercial	00.00	00.00	00.00
Agricultural	72.00	22.07	89.01

For more information regarding statistical measures, see 2010 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2010.

Residential

Values will be maintained on the rural residential properties. using data collected during the reappraisal of the rural structures in 2009. New structures or changes to existing structures will be picked-up and the data entered onto the appraisal record. Marshall-Swift 06/08 residential replacement cost new, less depreciation, will be used. The new depreciation will be developed with the assistance of Larry Rexroth.

Commercial

Values will be maintained on the commercial parcels using data collected during the reappraisal of 2009. New structures or changes to existing structures will be picked-up and the data entered onto the appraisal record. Marshall-Swift 06/08 residential replacement cost new, less depreciation, maintained on the records. The new depreciation will be developed with the assistance of a Larry Rexroth.

Agricultural

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

2011

Residential

New structures or changes to existing structures will be picked-up and data entered on to the appraisal records. The villages of Brewster and Dunning and the unincorporated village of Purdum will be reappraised. Marshall-Swift 06/08 residential replacement cost new, less depreciation will be used. Depreciation will be developed with the assistance of the appraiser. Rural residential to be reviewed in 2015.

Commercial

Review of commercial parcels to be completed by 2015.

Rural

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

2012

Residential

Review of rural residential properties to be completed by 2015.

Commercial

Review 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

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

10. Tax Lists

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

11. Tax List Corrections

Prepare tax list correction documents for county board approval.

12. County Board of Equalization

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

13. TERC Appeals

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

14. TERC Statewide Equalization

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

15. Education

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

Respectfully submitted:

Assessor Signature: April Wescott

Date: October 31, 2010

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.

2011 Assessment Survey for Blaine County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$20,350
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total budget set aside for appraisal work:
	\$3,700
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	n/a
10.	Part of the budget that is dedicated to the computer system:
	\$13,700; \$3,400 for TerraScan, \$300 Misc Software, and \$10,000 for GIS
11.	Amount of the total budget set aside for education/workshops:
	\$450
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's budget not used:
	\$6,803.68

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The assessor
5.	Does the county have GIS software?
	Yes

6.	Who maintains the GIS software and maps?
	The GIS software and maps are maintained by the county's vendor, GIS Western Resources, Inc.
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	n/a
3.	What municipalities in the county are zoned?
	n/a
4.	When was zoning implemented?
	n/a

D. Contracted Services

1.	Appraisal Services:
	The county is currently without a contract appraiser, and will be looking to retain a new appraiser in 2011.
2.	Other services:
	GIS with GIS Western Resources, Inc.

2011 Certification for Blaine County

This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Blaine County Assessor.

Dated this 11th day of April, 2011.



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

Ruth A. Sorensen
Property Tax Administrator

