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2014 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	8	Median	89.52
Total Sales Price	\$305,900	Mean	97.47
Total Adj. Sales Price	\$305,900	Wgt. Mean	84.81
Total Assessed Value	\$259,434	Average Assessed Value of the Base	\$17,986
Avg. Adj. Sales Price	\$38,238	Avg. Assessed Value	\$32,429

Confidence Interval - Current

95% Median C.I	65.00 to 137.61
95% Wgt. Mean C.I	65.66 to 103.96
95% Mean C.I	74.79 to 120.15
% of Value of the Class of all Real Property Value in the	2.01
% of Records Sold in the Study Period	3.98
% of Value Sold in the Study Period	7.18

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	7		67.71
2012	5		94.21
2011	9		114
2010	8	100	91

2014 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	4	Median	71.73
Total Sales Price	\$159,450	Mean	223.75
Total Adj. Sales Price	\$159,450	Wgt. Mean	18.55
Total Assessed Value	\$29,578	Average Assessed Value of the Base	\$9,941
Avg. Adj. Sales Price	\$39,863	Avg. Assessed Value	\$7,395

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-323.08 to 770.58
% of Value of the Class of all Real Property Value in the County	0.25
% of Records Sold in the Study Period	8.89
% of Value Sold in the Study Period	6.61

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	3		100.80
2012	2		418.65
2011	1		295
2010	0	100	0

2014 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	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 7th day of April, 2014.



A handwritten signature in black ink, appearing to read "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Blaine County

A complete reappraisal of residential properties within the Villages of Dunning, Brewster, Purdum, and the portion of Halsey that lies within Blaine County was completed for this assessment year. The reappraisal included a physical inspection of all properties, which completed an inspection cycle within the residential class. Following the inspection, a land value study was completed and new lot values were implemented. The improvements were recosted using Marshall & Swift 2013 costing, and a new depreciation study was completed.

Only routine maintenance was completed in the rural properties. The pickup work was completed timely.

2014 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:														
	The assessor														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td>Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Brewster, Purdum, Halsey, and the Rural Area - the market in these areas is not organized, sales are sporadic.</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.	02	Brewster, Purdum, Halsey, and the Rural Area - the market in these areas is not organized, sales are sporadic.						
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	Dunning - located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.														
02	Brewster, Purdum, Halsey, and the Rural Area - the market in these areas is not organized, sales are sporadic.														
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.	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?														
	Depreciation tables are established using local market information.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes														
6.	Describe the methodology used to determine the residential lot values?														
	The square foot method is used.														
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%; text-align: center;"><u>Valuation Grouping</u></th> <th style="width: 25%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 25%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 30%; text-align: center;"><u>Date of Lot Value Study</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">02</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2014</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2014	2013	2014	02	2014	2013	2014
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>												
01	2014	2013	2014												
02	2014	2013	2014												
	The appraisal tables on the rural properties were not updated for 2014, these properties are on a different review cycle and currently have 2009 costing, depreciation, and land tables. This area is due for review for 2015 and will be brought up to 2013 costing with new depreciation and land values (if warranted) at that time.														

2014 Residential Correlation Section for Blaine County

County Overview

The residential market in Blaine County is not organized. Over half of the residential parcels are in the Village of Dunning, which is primarily influenced by the consolidated Sandhills School that is located within the community. The school provides jobs and some demand for housing which is not found in the rest of the county. The remainder of the county is quite rural and is influenced solely by the local ranching economy.

Description of Analysis

The county assessor recognizes two valuation groupings in the residential class to isolate the economic influence in Dunning from the remainder of the county. Comparison of the number of properties and sales in each valuation groupings shows that each area is proportionately represented in the sales file; however, the sample of sales is too small to draw reliable statistical inferences from on properties that are not homogeneous.

The Department conducts a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Blaine County during 2013; it was determined that appraisal techniques were consistently and equitably applied within the residential class.

The assessment actions indicate that residential properties within the villages were reappraised this year. This involved an onsite inspection and update to the land tables, costing tables and depreciation tables with a new effective age established for each parcel. Because sales data is limited within the county, the assessor used an extended study period for the depreciation analysis. The process used by the assessor is documented and was uniformly applied; for those reasons, the level of value is determined to be within the acceptable range.

Sales Qualification

A sales qualification review was completed by the Department for all counties this year. The review involved analyzing the sale utilization rate and reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The quality of assessment of residential parcels is in compliance with professionally accepted mass appraisal standards.

2014 Residential Correlation Section for Blaine County

Level of Value

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

2014 Commercial Assessment Actions for Blaine County

Only routine maintenance was completed within the commercial class. The pickup work was completed timely.

2014 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:										
	Jeff Haugen, Certified General Appraiser										
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td>There are too few commercial properties in the county to warrant stratifying them into valuation groupings.</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	There are too few commercial properties in the county to warrant stratifying them into valuation groupings.				
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
01	There are too few commercial properties in the county to warrant stratifying them into valuation groupings.										
3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	Only the cost approach is used as there is insufficient market data to develop the other approaches.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	When necessary, a Certified General Appraiser is hired to help value unique properties, as was done this year with a new hog confinement.										
4.	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?										
	Depreciation tables are established using market data from within the county and surrounding areas.										
5.	Are individual depreciation tables developed for each valuation grouping?										
	n/a										
6.	Describe the methodology used to determine the commercial lot values.										
	The square foot method is used; because sales data within the county is limited residential and commercial lots are valued using the same table.										
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="width: 25%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 25%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 35%; text-align: center;"><u>Date of Lot Value Study</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2009</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2009	2008	2009
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>								
01	2009	2008	2009								

2014 Commercial Correlation Section for Blaine County

County Overview

There are only 36 improved commercial properties in Blaine County. The commercial parcels will be scattered throughout the Villages of Dunning, Brewster, and Purdum with a few parcels in Halsey and the rural area. Many of these properties are vacant or used only for storage as there are very few active businesses in the county. There is not an organized market for commercial property.

Description of Analysis

There are no valuation groups within the commercial class; with so few commercial properties and no organization in the sales data all commercial properties are valued using the same tables, with locational adjustments in the land tables where necessary. A review of the properties shows that there are 36 improved properties in nine occupancy codes; three-fourths of which are retail stores and service garages. There are four commercial sales in the current study period, three of which are coded retail store; the fourth sale is the only bank in the county. Both the measures of central tendency and the qualitative statistics support that there is not an organized market for commercial property in the county, and that a level of value cannot be established using the calculated statistics.

Because there is no reliable sales data, commercial properties are only revalued in the county in conjunction with the six year inspection cycle. The three year plan indicates that this work was last done in 2009 and is schedule to be complete again for 2015.

The Department conducts a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Blaine County during 2013; the review confirmed that appraisal techniques were consistently and equitably applied within the class.

Sales Qualification

A sales qualification review was completed by the Department for all counties. This involved a screening of the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The quality of assessment of commercial property is in compliance with professionally accepted mass appraisal standards.

Level of Value

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

2014 Agricultural Assessment Actions for Blaine County

For the improved agricultural properties only routine maintenance was completed. The pickup work was completed timely. A land use review was completed using GIS, and a sales study was conducted to determine the agricultural land values. Irrigated values increased 58%, dry land approximately 37%, and grassland about 14%.

2014 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:					
	Jeff Haugen, Certified General Appraiser					
2.	List each market area, and describe the location and the specific characteristics that make each unique.					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td>There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.</td> </tr> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	01	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.
<u>Market Area</u>	<u>Description of unique characteristics</u>					
01	There are no market areas within the county; 95% of the agricultural land is grassland with homogeneous soils.					
3.	Describe the process used to determine and monitor market areas.					
	n/a					
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.					
	Rural residential lands are identified through the annual land use study. Generally, a parcel that is 10 acres or less will be reviewed to determine what the primary use of the parcel is. There is currently not any land in the county classified as recreational.					
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?					
	Yes, farm home sites and rural residential home sites carry the same value.					
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.					
	As an ex-officio the assessor often visits with real estate professionals and taxpayers when title work is being prepared and when deeds are filed. This allows the assessor to gather information regarding market influences. To date, there has been no indication that the market in Blaine County is affected by non-agricultural influences.					
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.					
	No					
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.					
	n/a					

Blaine County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	1	#DIV/0!	1,475	#DIV/0!	1,475	1,475	1,475	1,475	1,475	1,475
Thomas	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475
Cherry	1	N/A	1,650	1,650	1,649	1,491	1,477	1,494	1,500	1,527
Brown	1	N/A	2,366	2,466	2,539	2,032	2,034	1,786	1,934	2,185
Rock	2	N/A	1,650	N/A	1,550	1,475	1,475	1,475	1,475	1,482
Loup	1	N/A	2,600	N/A	2,600	2,160	1,970	1,970	1,150	2,236
Custer	2	N/A	1,437	1,304	1,350	N/A	1,426	1,457	1,458	1,444
Logan	1	N/A	2,650	2,550	2,450	2,390	2,390	2,390	2,390	2,469

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	#DIV/0!	400	#DIV/0!	#DIV/0!	400	400	400	400	400
Thomas	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cherry	1	N/A	550	525	500	500	500	500	500	506
Brown	1	N/A	760	760	760	695	565	500	500	655
Rock	2	N/A	N/A	N/A	N/A	600	600	570	570	583
Loup	1	N/A	705	N/A	570	545	475	350	350	487
Custer	2	N/A	450	440	440	430	430	420	420	430
Logan	1	N/A	1,250	1,200	1,200	1,150	1,150	1,100	1,100	1,165

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	1	#DIV/0!	400	#DIV/0!	400	400	400	330	330	332
Thomas	1	N/A	N/A	280	280	N/A	280	280	280	280
Cherry	1	N/A	500	475	455	425	375	250	250	274
Brown	1	N/A	545	545	544	512	415	310	310	335
Rock	2	N/A	499	500	499	468	460	439	326	395
Loup	1	N/A	640	N/A	495	375	375	375	375	376
Custer	2	N/A	330	330	330	330	333	331	330	330
Logan	1	N/A	340	340	340	340	340	340	340	340

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Blaine County

County Overview

Blaine County lies in the Sandhills and is 95% grassland. Nearly all grass acres are classified in the 4g1 and 4g land capability groupings. Since land in the Sandhills is so homogeneous there are no market areas within the County and the comparable area around the county is quite extensive. All surrounding counties are comparable where they adjoining Blaine. There are isolated sections of the surrounding counties that are not considered comparable because soils other than Valentine Sand are prevalent; these include portions of southern Logan, southern Loup, northern Brown, and northern Cherry Counties.

Description of Analysis

A review of sales within the county showed that they were proportionately distributed and representative of the class; however, the sample size was too small to be relied on. The sample was expanded using sales from the defined comparable area to maximize the sample size while maintaining a proportionate and representative mix of sales.

The reported assessment actions indicate an increase to all land uses at an amount that was typical for this area. The statistics support that the values are within the acceptable range; and a comparison of Blaine County's average values to the adjoining counties shows them to be comparable to all counties. All the evidence supports a level of value within the acceptable range.

Sales Qualification

A sales qualification review was completed by the Department for all counties. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The analysis supports that agricultural land assessments are equalized both within the county and with similar land across county borders; the quality of assessment of agricultural land is in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Blaine County is best represented by the 95% majority land use grass statistic and is determined to be 73%.

05 Blaine
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 8
 Total Sales Price : 305,900
 Total Adj. Sales Price : 305,900
 Total Assessed Value : 259,434
 Avg. Adj. Sales Price : 38,238
 Avg. Assessed Value : 32,429

MEDIAN : 90
 WGT. MEAN : 85
 MEAN : 97
 COD : 24.15
 PRD : 114.93

COV : 27.83
 STD : 27.13
 Avg. Abs. Dev : 21.62
 MAX Sales Ratio : 137.61
 MIN Sales Ratio : 65.00

95% Median C.I. : 65.00 to 137.61
 95% Wgt. Mean C.I. : 65.66 to 103.96
 95% Mean C.I. : 74.79 to 120.15

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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-OCT-11 To 31-DEC-11	1	73.81	73.81	73.81	00.00	100.00	73.81	73.81	N/A	150,000	110,719
01-JAN-12 To 31-MAR-12	1	95.56	95.56	95.56	00.00	100.00	95.56	95.56	N/A	7,000	6,689
01-APR-12 To 30-JUN-12	1	83.47	83.47	83.47	00.00	100.00	83.47	83.47	N/A	46,000	38,397
01-JUL-12 To 30-SEP-12	2	101.31	101.31	127.24	35.84	79.62	65.00	137.61	N/A	17,500	22,267
01-OCT-12 To 31-DEC-12	1	133.78	133.78	133.78	00.00	100.00	133.78	133.78	N/A	5,000	6,689
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	109.37	109.37	109.37	00.00	100.00	109.37	109.37	N/A	4,900	5,359
01-JUL-13 To 30-SEP-13	1	81.12	81.12	81.12	00.00	100.00	81.12	81.12	N/A	58,000	47,047
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	5	83.47	91.09	84.18	22.61	108.21	65.00	137.61	N/A	47,600	40,068
01-OCT-12 To 30-SEP-13	3	109.37	108.09	87.03	16.05	124.20	81.12	133.78	N/A	22,633	19,698
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	5	95.56	103.08	103.56	25.72	99.54	65.00	137.61	N/A	18,600	19,262
<u>ALL</u>	8	89.52	97.47	84.81	24.15	114.93	65.00	137.61	65.00 to 137.61	38,238	32,429

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	5	109.37	111.96	105.94	16.89	105.68	83.47	137.61	N/A	18,580	19,684
02	3	73.81	73.31	75.59	07.28	96.98	65.00	81.12	N/A	71,000	53,672
<u>ALL</u>	8	89.52	97.47	84.81	24.15	114.93	65.00	137.61	65.00 to 137.61	38,238	32,429

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	95.56	102.10	85.14	21.29	119.92	73.81	137.61	73.81 to 137.61	42,986	36,598
06											
07	1	65.00	65.00	65.00	00.00	100.00	65.00	65.00	N/A	5,000	3,250
<u>ALL</u>	8	89.52	97.47	84.81	24.15	114.93	65.00	137.61	65.00 to 137.61	38,238	32,429

05 Blaine
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 8
 Total Sales Price : 305,900
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 Avg. Adj. Sales Price : 38,238
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MEDIAN : 90
 WGT. MEAN : 85
 MEAN : 97
 COD : 24.15
 PRD : 114.93

COV : 27.83
 STD : 27.13
 Avg. Abs. Dev : 21.62
 MAX Sales Ratio : 137.61
 MIN Sales Ratio : 65.00

95% Median C.I. : 65.00 to 137.61
 95% Wgt. Mean C.I. : 65.66 to 103.96
 95% Mean C.I. : 74.79 to 120.15

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000	1	109.37	109.37	109.37	00.00	100.00	109.37	109.37	N/A	4,900	5,359
Less Than 15,000	4	102.47	100.93	100.40	20.15	100.53	65.00	133.78	N/A	5,475	5,497
Less Than 30,000	4	102.47	100.93	100.40	20.15	100.53	65.00	133.78	N/A	5,475	5,497
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	7	83.47	95.76	84.41	25.16	113.45	65.00	137.61	65.00 to 137.61	43,000	36,296
Greater Than 14,999	4	82.30	94.00	83.61	20.10	112.43	73.81	137.61	N/A	71,000	59,362
Greater Than 29,999	4	82.30	94.00	83.61	20.10	112.43	73.81	137.61	N/A	71,000	59,362
<u>Incremental Ranges</u>											
0 TO 4,999	1	109.37	109.37	109.37	00.00	100.00	109.37	109.37	N/A	4,900	5,359
5,000 TO 14,999	3	95.56	98.11	97.81	24.00	100.31	65.00	133.78	N/A	5,667	5,543
15,000 TO 29,999	3	83.47	100.73	94.57	22.56	106.51	81.12	137.61	N/A	44,667	42,243
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	1	73.81	73.81	73.81	00.00	100.00	73.81	73.81	N/A	150,000	110,719
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	8	89.52	97.47	84.81	24.15	114.93	65.00	137.61	65.00 to 137.61	38,238	32,429
<u>ALL</u>											

05 Blaine
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 4
 Total Sales Price : 159,450
 Total Adj. Sales Price : 159,450
 Total Assessed Value : 29,578
 Avg. Adj. Sales Price : 39,863
 Avg. Assessed Value : 7,395

MEDIAN : 72
 WGT. MEAN : 19
 MEAN : 224
 COD : 271.71
 PRD : 1206.20

COV : 153.61
 STD : 343.70
 Avg. Abs. Dev : 194.90
 MAX Sales Ratio : 736.50
 MIN Sales Ratio : 15.04

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -323.08 to 770.58

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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-OCT-10 To 31-DEC-10	1	100.80	100.80	100.80	00.00	100.00	100.80	100.80	N/A	2,750	2,772
01-JAN-11 To 31-MAR-11	1	736.50	736.50	736.50	00.00	100.00	736.50	736.50	N/A	200	1,473
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	42.65	42.65	42.65	00.00	100.00	42.65	42.65	N/A	6,500	2,772
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
01-OCT-11 To 30-SEP-12	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561
01-OCT-12 To 30-SEP-13	1	42.65	42.65	42.65	00.00	100.00	42.65	42.65	N/A	6,500	2,772
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	1	736.50	736.50	736.50	00.00	100.00	736.50	736.50	N/A	200	1,473
01-JAN-12 To 31-DEC-12	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561
<u>ALL</u>	4	71.73	223.75	18.55	271.71	1206.20	15.04	736.50	N/A	39,863	7,395

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	71.73	223.75	18.55	271.71	1206.20	15.04	736.50	N/A	39,863	7,395
<u>ALL</u>	4	71.73	223.75	18.55	271.71	1206.20	15.04	736.50	N/A	39,863	7,395

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	4	71.73	223.75	18.55	271.71	1206.20	15.04	736.50	N/A	39,863	7,395
04											
<u>ALL</u>	4	71.73	223.75	18.55	271.71	1206.20	15.04	736.50	N/A	39,863	7,395

05 Blaine
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 4	MEDIAN : 72	COV : 153.61	95% Median C.I. : N/A
Total Sales Price : 159,450	WGT. MEAN : 19	STD : 343.70	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 159,450	MEAN : 224	Avg. Abs. Dev : 194.90	95% Mean C.I. : -323.08 to 770.58
Total Assessed Value : 29,578			
Avg. Adj. Sales Price : 39,863	COD : 271.71	MAX Sales Ratio : 736.50	
Avg. Assessed Value : 7,395	PRD : 1206.20	MIN Sales Ratio : 15.04	

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
Less Than 15,000	3	100.80	293.32	74.25	229.44	395.04	42.65	736.50	N/A	3,150	2,339
Less Than 30,000	3	100.80	293.32	74.25	229.44	395.04	42.65	736.50	N/A	3,150	2,339
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	2	28.85	28.85	16.19	47.87	178.20	15.04	42.65	N/A	78,250	12,667
Greater Than 14,999	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561
Greater Than 29,999	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561
<u>Incremental Ranges</u>											
0 TO 4,999	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
5,000 TO 14,999	1	42.65	42.65	42.65	00.00	100.00	42.65	42.65	N/A	6,500	2,772
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	4	71.73	223.75	18.55	271.71	1206.20	15.04	736.50	N/A	39,863	7,395

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561
353	3	100.80	293.32	74.25	229.44	395.04	42.65	736.50	N/A	3,150	2,339
<u>ALL</u>	4	71.73	223.75	18.55	271.71	1206.20	15.04	736.50	N/A	39,863	7,395

05 Blaine**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 29
 Total Sales Price : 34,995,301
 Total Adj. Sales Price : 34,995,301
 Total Assessed Value : 24,400,619
 Avg. Adj. Sales Price : 1,206,735
 Avg. Assessed Value : 841,401

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 70
 COD : 30.83
 PRD : 100.80

COV : 38.92
 STD : 27.36
 Avg. Abs. Dev : 21.29
 MAX Sales Ratio : 129.48
 MIN Sales Ratio : 11.78

95% Median C.I. : 58.87 to 86.93
 95% Wgt. Mean C.I. : 55.78 to 83.67
 95% Mean C.I. : 59.88 to 80.70

*Printed:4/2/2014 1:49:41PM***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-OCT-10 To 31-DEC-10	1	89.13	89.13	89.13	00.00	100.00	89.13	89.13	N/A	238,300	212,390
01-JAN-11 To 31-MAR-11	3	82.64	80.97	82.72	05.48	97.88	73.33	86.93	N/A	462,850	382,878
01-APR-11 To 30-JUN-11	3	113.14	112.04	97.27	10.61	115.18	93.49	129.48	N/A	2,425,837	2,359,682
01-JUL-11 To 30-SEP-11	2	67.51	67.51	66.05	02.31	102.21	65.95	69.06	N/A	4,655,200	3,074,968
01-OCT-11 To 31-DEC-11	4	86.00	85.35	90.43	16.95	94.38	58.87	110.52	N/A	516,151	466,733
01-JAN-12 To 31-MAR-12	2	76.82	76.82	67.47	13.58	113.86	66.39	87.24	N/A	2,132,648	1,438,954
01-APR-12 To 30-JUN-12	2	55.51	55.51	40.02	38.32	138.71	34.24	76.77	N/A	2,499,550	1,000,440
01-JUL-12 To 30-SEP-12	1	64.01	64.01	64.01	00.00	100.00	64.01	64.01	N/A	1,775,000	1,136,095
01-OCT-12 To 31-DEC-12	4	46.31	54.46	59.79	23.52	91.09	43.46	81.75	N/A	330,560	197,654
01-JAN-13 To 31-MAR-13	2	82.61	82.61	87.50	17.29	94.41	68.33	96.89	N/A	301,125	263,494
01-APR-13 To 30-JUN-13	5	43.50	36.42	34.88	38.51	104.42	11.78	60.00	N/A	350,410	122,239
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	9	86.93	89.24	80.10	17.16	111.41	65.95	129.48	69.06 to 113.14	2,023,862	1,621,112
01-OCT-11 To 30-SEP-12	9	76.77	74.45	60.15	21.17	123.77	34.24	110.52	58.87 to 89.32	1,456,000	875,757
01-OCT-12 To 30-SEP-13	11	48.94	51.38	52.46	37.17	97.94	11.78	96.89	15.65 to 81.75	334,231	175,345
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	12	84.80	87.95	81.06	18.70	108.50	58.87	129.48	69.06 to 110.52	1,670,089	1,353,712
01-JAN-12 To 31-DEC-12	9	64.01	60.72	55.05	24.62	110.30	34.24	87.24	43.46 to 81.75	1,373,515	756,166
<u>ALL</u>	29	69.06	70.29	69.73	30.83	100.80	11.78	129.48	58.87 to 86.93	1,206,735	841,401

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	29	69.06	70.29	69.73	30.83	100.80	11.78	129.48	58.87 to 86.93	1,206,735	841,401
<u>ALL</u>	29	69.06	70.29	69.73	30.83	100.80	11.78	129.48	58.87 to 86.93	1,206,735	841,401

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	25	73.33	71.78	74.51	25.08	96.34	15.65	113.14	60.00 to 86.93	1,178,968	878,481
1	25	73.33	71.78	74.51	25.08	96.34	15.65	113.14	60.00 to 86.93	1,178,968	878,481
<u>ALL</u>	29	69.06	70.29	69.73	30.83	100.80	11.78	129.48	58.87 to 86.93	1,206,735	841,401

05 Blaine**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 29	MEDIAN : 69	COV : 38.92	95% Median C.I. : 58.87 to 86.93
Total Sales Price : 34,995,301	WGT. MEAN : 70	STD : 27.36	95% Wgt. Mean C.I. : 55.78 to 83.67
Total Adj. Sales Price : 34,995,301	MEAN : 70	Avg. Abs. Dev : 21.29	95% Mean C.I. : 59.88 to 80.70
Total Assessed Value : 24,400,619			
Avg. Adj. Sales Price : 1,206,735	COD : 30.83	MAX Sales Ratio : 129.48	
Avg. Assessed Value : 841,401	PRD : 100.80	MIN Sales Ratio : 11.78	

*Printed:4/2/2014 1:49:41PM***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	27	69.06	69.43	73.63	28.00	94.30	11.78	113.14	58.87 to 86.93	1,113,933	820,182
1	27	69.06	69.43	73.63	28.00	94.30	11.78	113.14	58.87 to 86.93	1,113,933	820,182
____ ALL ____	29	69.06	70.29	69.73	30.83	100.80	11.78	129.48	58.87 to 86.93	1,206,735	841,401

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,562

Value : 179,654,890

Growth 5,264,098

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	60	135,621	0	0	9	74,668	69	210,289	
02. Res Improve Land	102	309,229	1	5,321	26	167,440	129	481,990	
03. Res Improvements	102	1,909,835	1	21,004	29	992,162	132	2,923,001	
04. Res Total	162	2,354,685	1	26,325	38	1,234,270	201	3,615,280	64,000
% of Res Total	80.60	65.13	0.50	0.73	18.91	34.14	12.87	2.01	1.22
05. Com UnImp Land	7	2,114	0	0	2	8,799	9	10,913	
06. Com Improve Land	21	12,830	0	0	4	16,736	25	29,566	
07. Com Improvements	23	259,500	0	0	13	147,376	36	406,876	
08. Com Total	30	274,444	0	0	15	172,911	45	447,355	0
% of Com Total	66.67	61.35	0.00	0.00	33.33	38.65	2.88	0.25	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	2,354,685	1	26,325	38	1,234,270	201	3,615,280	64,000
% of Res & Rec Total	80.60	65.13	0.50	0.73	18.91	34.14	12.87	2.01	1.22
Com & Ind Total	30	274,444	0	0	15	172,911	45	447,355	0
% of Com & Ind Total	66.67	61.35	0.00	0.00	33.33	38.65	2.88	0.25	0.00
17. Taxable Total	192	2,629,129	1	26,325	53	1,407,181	246	4,062,635	64,000
% of Taxable Total	78.05	64.71	0.41	0.65	21.54	34.64	15.75	2.26	1.22

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. Exempt	31	0	36	67

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	1,112	136,332,129	1,112	136,332,129
28. Ag-Improved Land	1	18,390	0	0	197	25,270,380	198	25,288,770
29. Ag Improvements	1	71,445	0	0	203	13,899,911	204	13,971,356
30. Ag Total							1,316	175,592,255

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	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			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	14	18.00	27,000	14	18.00	27,000	
32. HomeSite Improv Land	164	213.43	320,145	165	214.43	321,645	
33. HomeSite Improvements	147	185.43	5,151,218	148	186.43	5,207,473	5,200,098
34. HomeSite Total				162	232.43	5,556,118	
35. FarmSite UnImp Land	21	31.60	47,400	21	31.60	47,400	
36. FarmSite Improv Land	164	496.19	693,285	165	500.19	699,285	
37. FarmSite Improvements	187	0.00	8,748,693	188	0.00	8,763,883	0
38. FarmSite Total				209	531.79	9,510,568	
39. Road & Ditches	0	378.58	0	0	378.58	0	
40. Other- Non Ag Use	0	26.00	0	0	26.00	0	
41. Total Section VI				371	1,168.80	15,066,686	5,200,098

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	1,044.00	7.45%	1,539,900	7.45%	1,475.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	192.00	1.37%	283,200	1.37%	1,475.00
49. 3A1	883.90	6.31%	1,303,753	6.31%	1,475.00
50. 3A	1,874.08	13.37%	2,764,269	13.37%	1,475.00
51. 4A1	7,844.61	55.96%	11,570,811	55.96%	1,475.00
52. 4A	2,179.67	15.55%	3,215,020	15.55%	1,475.00
53. Total	14,018.26	100.00%	20,676,953	100.00%	1,475.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	76.00	9.37%	30,400	9.37%	400.00
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	7.77%	25,200	7.77%	400.00
59. 3D	145.00	17.88%	58,000	17.88%	400.00
60. 4D1	454.03	55.98%	181,612	55.98%	400.00
61. 4D	73.00	9.00%	29,200	9.00%	400.00
62. Total	811.03	100.00%	324,412	100.00%	400.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	349.50	0.08%	139,800	0.10%	400.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,906.00	0.45%	762,400	0.55%	400.00
67. 3G1	2,529.82	0.60%	1,011,928	0.73%	400.00
68. 3G	5,618.60	1.34%	2,247,440	1.61%	400.00
69. 4G1	105,420.63	25.10%	34,788,808	24.97%	330.00
70. 4G	304,104.27	72.42%	100,354,414	72.04%	330.00
71. Total	419,928.82	100.00%	139,304,790	100.00%	331.73
Irrigated Total	14,018.26	3.17%	20,676,953	12.88%	1,475.00
Dry Total	811.03	0.18%	324,412	0.20%	400.00
Grass Total	419,928.82	95.09%	139,304,790	86.78%	331.73
72. Waste	4,818.80	1.09%	120,274	0.07%	24.96
73. Other	2,038.78	0.46%	99,140	0.06%	48.63
74. Exempt	10,692.50	2.42%	0	0.00%	0.00
75. Market Area Total	441,615.69	100.00%	160,525,569	100.00%	363.50

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	14,018.26	20,676,953	14,018.26	20,676,953
77. Dry Land	0.00	0	0.00	0	811.03	324,412	811.03	324,412
78. Grass	33.00	10,890	0.00	0	419,895.82	139,293,900	419,928.82	139,304,790
79. Waste	0.00	0	0.00	0	4,818.80	120,274	4,818.80	120,274
80. Other	0.00	0	0.00	0	2,038.78	99,140	2,038.78	99,140
81. Exempt	0.00	0	0.00	0	10,692.50	0	10,692.50	0
82. Total	33.00	10,890	0.00	0	441,582.69	160,514,679	441,615.69	160,525,569

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	14,018.26	3.17%	20,676,953	12.88%	1,475.00
Dry Land	811.03	0.18%	324,412	0.20%	400.00
Grass	419,928.82	95.09%	139,304,790	86.78%	331.73
Waste	4,818.80	1.09%	120,274	0.07%	24.96
Other	2,038.78	0.46%	99,140	0.06%	48.63
Exempt	10,692.50	2.42%	0	0.00%	0.00
Total	441,615.69	100.00%	160,525,569	100.00%	363.50

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

05 Blaine

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,923,964	3,615,280	691,316	23.64%	64,000	21.45%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,970,026	5,556,118	586,092	11.79%	5,200,098	-92.84%
04. Total Residential (sum lines 1-3)	7,893,990	9,171,398	1,277,408	16.18%	5,264,098	-50.50%
05. Commercial	447,355	447,355	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	4,597,221	9,510,568	4,913,347	106.88%	0	106.88%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	5,044,576	9,957,923	4,913,347	97.40%	0	97.40%
10. Total Non-Agland Real Property	12,938,566	19,129,321	6,190,755	47.85%	5,264,098	7.16%
11. Irrigated	13,080,840	20,676,953	7,596,113	58.07%		
12. Dryland	237,229	324,412	87,183	36.75%		
13. Grassland	122,050,895	139,304,790	17,253,895	14.14%		
14. Wasteland	120,274	120,274	0	0.00%		
15. Other Agland	113,456	99,140	-14,316	-12.62%		
16. Total Agricultural Land	135,602,694	160,525,569	24,922,875	18.38%		
17. Total Value of all Real Property (Locally Assessed)	148,541,260	179,654,890	31,113,630	20.95%	5,264,098	17.40%

2013 Plan of Assessment for BLAINE COUNTY
Years: 2014, 2015, 2016
Dated: July 15, 2013

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as “the plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue 2003).

Assessment levels required for real property are as follows.

- (1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- (2) 75% of actual value for agricultural land and horticultural land; and
- (3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344.

Reference, Neb. Rev. Stat. 77-201 (R.S. Supp 2004).

General Description of Real Property in Blaine County

Per the 2012 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	203	13.07	1.96
Commercial	44	2.83	.30
Agricultural	1306	84.10	97.74

Other pertinent facts: There are 441,704.10 taxable acres in Blaine County and 10,692.50 exempt acres. Classified as follows: 95.19 % grassland, 3.09 % irrigated, .16% dry land, 1.10 % waste and .46 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2013 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 \$15,350. 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 has entered into a contract with Dale Hanna to complete a GIS soil extraction and produce village maps. Cadastral maps and appraisal records were utilized to accomplish this.

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. 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

The County Assessor will collect data in the field and complete pickup work.

C. Review Assessment Sales Ration Studies before Assessment Actions

Ration studies are done through a combination of assessor field liaison to make sure ratios are in line with accepted standards. 2010 depreciation schedules were used for all improvements for the 2013 assessment year. The assessor uses all resources available, including a former licensed appraiser, field liaison, and the Nebraska Department of Revenue Property Tax Division.

D. Approaches to Value

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

Cost Approach-Appraisal Service runs 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. Postings, phone calls, letters are utilized before on-site inspections are done.

Level of Value, Quality, and Uniformity for assessment year 2013

Statistics

Property Class	Median	COD	PRD
Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Agricultural	75.00	22.53	105.40

For more information regarding statistical measures, see 2013 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2014.

Residential

Values will be maintained on the rural residential properties using data collected during the reappraisal of the rural structures in 2009. The villages of Brewster, Dunning, the portion of Halsey that lies in Blaine, and the unincorporated village of Purdum will be reviewed. Appraisal data, measurements, sketches, site plans, and photos will be reviewed. New structures or changes to existing structures will be picked-up and the data entered onto the appraisal record. The current Marshall-Swift residential replacement cost new, less depreciation, will be used and applied to the villages only. The new depreciation will be developed with the assistance of Sarah Scott.

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 Sarah Scott

Agricultural

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

2015

Residential

New structures or changes to existing structures will be picked-up and data entered on to the appraisal records. The rural residences will 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.

The Assessors Office contracted with GIS West. GIS is available in the office but is still in review for accuracy with landowners. The online program is still in the development stage and will be made available at the same time that the county GIS goes public.

2016

Residential

New structures or changes to existing parcels will be picked up.

Commercial

New structures or changes to existing parcels will be picked up.

Agricultural

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

*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, 2013

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.

2014 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:
	\$15,350
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$3,700
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$9,200 for the TerraScan and the GIS System
11.	Amount of the assessor's budget set aside for education/workshops:
	\$950
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$7,550.21

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.blaine.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The assessor and the vendor
8.	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 hired Jeff Haugen, a Certified General Appraiser to complete the pickup work for assesement year 2014.
2.	GIS Services:
	GIS Workshop, Inc.
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, for the pickup work only
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	The appraiser is a Certified General Appraiser
4.	Have the existing contracts been approved by the PTA?
	n/a
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraiser established the value on a hog confinement that was recently built, the rest of the values were established by the assessor.

2014 Certification for Blaine County

This is to certify that the 2014 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 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

