

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2017 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**BLAINE COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Blaine County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Blaine County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: April Wescott, Blaine County Assessor

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## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

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

The statistical reports are developed using the state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

## **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<b><u>Property Class</u></b>	<b><u>COD</u></b>	<b><u>PRD</u></b>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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

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

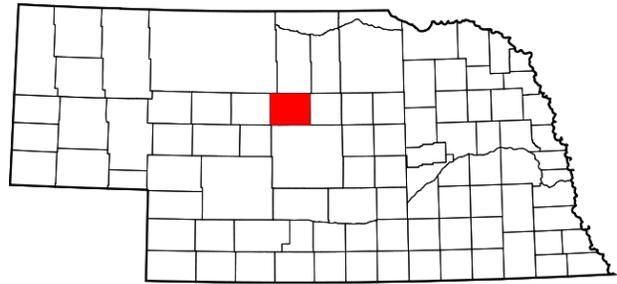
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

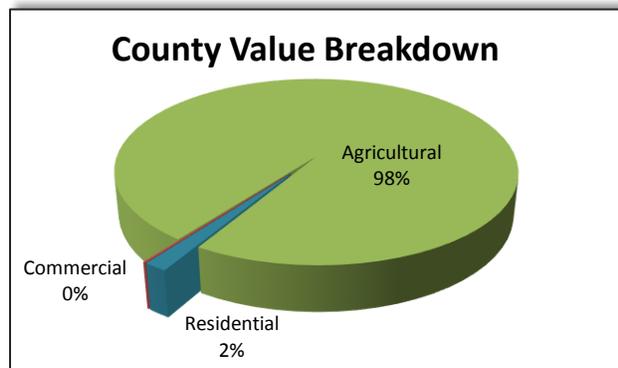
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 711 miles, Blaine has 487 residents, per the Census Bureau Quick Facts for 2015, reflecting a 3% reduction from the preceding year, but an overall population increase over the 2010 US Census of 2%. In a review of the past fifty-five years, Blaine has seen a steady drop in population of 52% (Nebraska Department of Economic Development). Reports indicate that 53% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Blaine convene in and around Dunning, the largest town in the county. Per the latest information available from the U.S. Census Bureau, there are seven employer establishments in Blaine, a 14% drop from the preceding year. County-wide employment is at 263 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

The agricultural economy remains the strong anchor that has fortified the local rural area economies. Blaine is included in the Upper Loup Natural Resources District (NRD). Grassland makes up the majority of the land in the county, with grazing livestock as the number one agricultural activity.

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
BREWSTER	29	17	-41%
DUNNING	109	103	-6%
HALSEY	59	76	29%

# 2017 Residential Correlation for Blaine County

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## *Assessment Actions*

Pick up work was completed timely for the residential class.

## *Description of Analysis*

The statistical sample contains five qualified sales during the most current study period. The lack of sales makes the sample too small for an accurate statistical analysis. A review of the historical changes in value for the residential class show a 4.6% increase annually indicating that the county is keeping pace with the market.

The reported assessment actions state that only pick up work was completed for the residential class. There were no valuation changes to the sample and the population overall changed less than one percent, supporting these actions.

## *Assessment Practice Review*

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

An area of review included the sales qualification and verification process of the county. The county assessors serves as an ex-officio officer. This position gives the county assessor the opportunity to communicate with individuals when the deeds and Real Estate Transfer Statements are filed. If questions regarding the transactions arise, the county assessor prefers to reach out directly with the parties involved via phone. Non-qualified sales were also reviewed to ensure the grounds for disqualifying sales were supported and documented. The review of Blaine County reveals that no apparent bias existed in the county's qualification determination.

Several reviews are conducted to ensure the accuracy of the data being submitted to the state sales file. This includes an audit of the Real Estate Transfer Statements compared to the data that was entered to the State sales file along with the timeliness of the submission of sales. With so few sales, all current transfer statements were evaluated during this audit. The review showed there was an error in the electronic sales transfer that was quickly fixed once the county was notified. The audit revealed that the county generally submits accurate data to the state sales file in a timely fashion.

The physical inspection and review cycle for all real property was discussed with the county assessor. The county has hired a contract appraiser to complete the physical review and yearly pick up work. A review of random property record cards reflects that the county has documented their inspections and complies with the six-year inspection and review cycle.

## 2017 Residential Correlation for Blaine County

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Next, the process for valuing vacant land and agricultural improvements was verified with the county. A market study of lots was completed in 2014 and villages were updated at that time. Lacking market evidence, the commercial and residential lots are valued at the same price per square foot lacking market evidence.

Valuation groupings were also examined to ensure that the groupings defined are subject to unique economic forces that impact market value. The county has defined two separate and distinct groupings within the residential class. The village of Dunning is influenced by the local school system and has some demand for housing. The rest of the county is rural and is solely influenced by the local ranching economy. It is believed that the county has adequately addressed the differences in the residential market with these valuation groupings.

Valuation Grouping	Assessor Location
01	Dunning
02	Brewster, Purdum, Halsey, Rural Residential

### *Equalization and Quality of Assessment*

The residential market in Blaine County is unorganized. Although the median falls outside the acceptable range, it is believed that the residential class is at an acceptable level of value. An additional review of the historical change in values indicate that the county has appreciated an average of 1-3% over the past ten years which is consistent with similar sized villages in close proximity with the county. This review along with the acceptability of the assessment practices support that the overall quality of assessment in the county is considered to be in compliance with generally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	4	67.11	88.89	81.57	47.19	108.97
02	1	35.94	35.94	35.94	00.00	100.00
___ALL___	5	66.82	78.30	73.99	47.16	105.83

### *Level of Value*

Based on the review 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.

## 2017 Commercial Correlation for Blaine County

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### *Assessment Actions*

For the current assessment year, the county completed routine maintenance

### *Description of Analysis*

With only twenty-five commercial parcels throughout the county and a lack of a viable commercial market, there is only one valuation grouping for the commercial class.

Only two qualified sales occurred during the three-year study period. With a lack of sales, the use of calculated statistics to determine the level of value is not meaningful.

A review of the historical changes to assessed value was conducted. The county's value overall has been stagnant over the last decade. The majority of the commercial parcels are vacant buildings that continue to depreciate. The county timely conducts their pick up work and completes a re-appraisal of the commercial class alongside the residential reappraisals.

### *Assessment Practice Review*

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

The sales qualification and determination process is review with the county assessor. The county assessor also serves as the Register of Deeds. This position allows the assessor to ask questions of the individuals while they are filing the deeds and Real Estate Transfer Statements. If additional questions arise, the assessor will contact the parties directly via phone. Non-qualified sales were also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review of Blaine County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for real property was also discussed with the county. A re-valuation of the commercial class was completed for the 2015 assessment year with the help of a contract appraiser. The review involved an on-site physical inspection where afterwards new depreciation was created countywide. A review of random property record cards reflects that the county complies with the six-year inspection requirement.

An evaluation of the assessed values updated in the sales file compared to the county's property record cards was completed to ensure that values are properly being updated. An examination of the electronic tracking file indicated that the county is updating the sales to the state sales file in a

## 2017 Commercial Correlation for Blaine County

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timely manner. It is believed that the county complies with data submission timelines and that the sales and valuation data is accurate as well.

### *Equalization and Quality of Assessment*

The commercial market in Blaine County is not organized and the statistics should not be relied upon to arrive at a level of value. A review of the historical changes to value support that the commercial class has appreciated in a similar trend compared to other villages of like size along with the acceptable assessment practices support that commercial property in Blaine County is in compliance with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	2	70.50	70.50	74.74	30.10	94.33
<u>    ALL    </u>	2	70.50	70.50	74.74	30.10	94.33

### *Level of Value*

Based on the review 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.

## 2017 Agricultural Correlation for Blaine County

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### *Assessment Actions*

A sales analysis of the current study period and market was conducted as a result lower end grass values increased 5% while dry land and irrigated land values remained the same.

### *Description of Analysis*

The composition of Blaine County is very homogenous, characterized by rolling grass-stabilized sand dunes. 95% of the county is grassland. The fragile soil of the Sand Hills is not considered suitable for growing crops. Consequently, there is very little dry and irrigated land throughout the county. The surrounding counties are considered to be comparable to the subject county.

Analysis of the sales within the county indicate a small sample. Additional sales from twelve miles outside the border were brought in to expand the sample size. The majority of the sales are found within the middle year and few sales in the oldest and newest year, putting most of the weight towards this middle period. The middle year timeframe saw high market prices due to the record-setting cattle prices and livestock disaster payments received retrospectively from the 2012-2013 drought. Although there are fewer sales, the sales that have occurred in the most current year indicate that market has normalized. Even though the study period analysis indicated the median is not within the acceptable range, the median reflects economic conditions that are no longer present in the market.

Study Yrs							
10/01/2013 To 09/30/2014	2	66.06	66.06	62.67	08.14	105.41	
10/01/2014 To 09/30/2015	16	61.91	65.98	56.73	25.60	116.31	
10/01/2015 To 09/30/2016	6	68.72	66.93	67.00	09.50	99.90	

Brown County to the north has been historically most comparable in values and remains so with the values set by the county. An analysis of sales that occurred in both Brown and Blaine Counties within the study period indicate that market prices have decreased by the same percentage as they increased in the middle year. The median selling price per acre indicates that the values set by the county assessor are in fact proportionate in value with the current market prices. Strict reliance on the current statistical sample would cause disequalization between counties and would cause a temporary overassessment to the grass subclass.

% MLU	<b>80%</b>			<b>Blaine and Brown</b>				
		# sales		# sales	Median SP	% Chg	Avg SP	% Chg
10/1/2013 9/30/2014		Year 1	1	1	809		809	
10/1/2014 9/30/2015		Year 2	27	15	956	18%	927	15%
10/1/2015 9/30/2016		Year 3	19	17	<b>768</b>	<b>-20%</b>	<b>807</b>	<b>-13%</b>

# 2017 Agricultural Correlation for Blaine County

## *Assessment Practice Review*

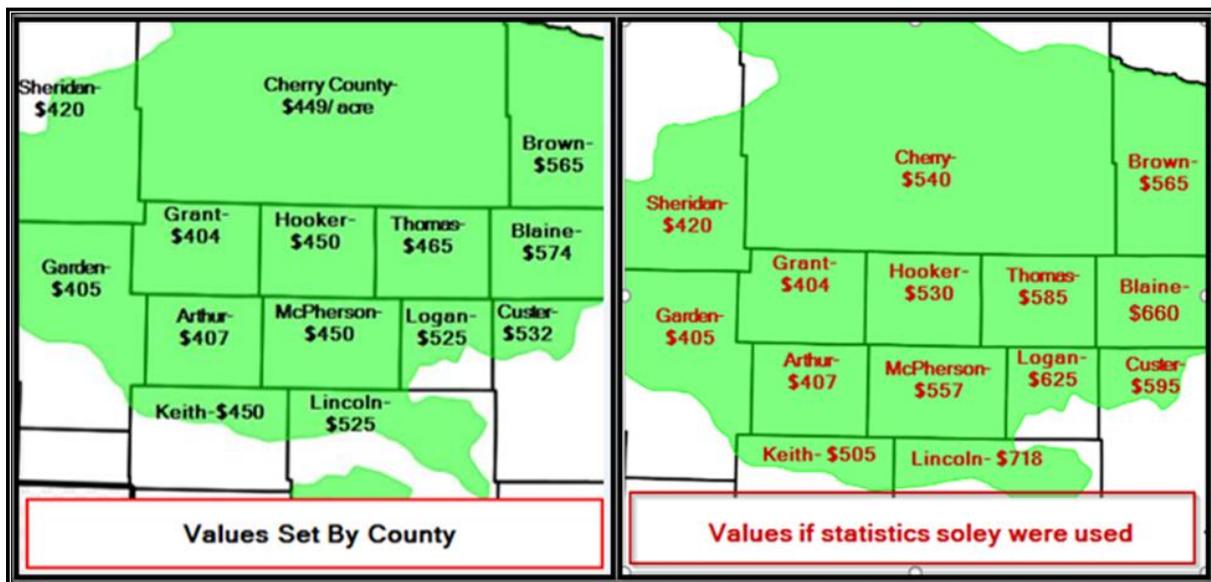
Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

Part of the review involved discussing the sales qualification and determination procedures of Blaine County. The county assessor also serves as the Register of Deeds, which allows her to interview people while deeds and Real Estate Transfer Statements are filed. The county reviewed agricultural sales for outside influences other than agricultural purposes according to the Directive 16-3 presented by the Division. Non-qualified sales were also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review of Blaine County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The six-year inspection and review cycle was also reviewed with the county assessor. Rural residential, farm homes and outbuildings were inspected for the 2016 assessment year. The same costing and depreciation for valuation grouping (2) in the residential was applied to the rural parcels. A review of random parcel cards within the county indicated that inspections were documented and were in compliance with the six-year timeframe. Land use was reviewed in 2014 utilizing aerial imagery.

## *Equalization and Quality of Assessment*

The agricultural market in Blaine County has stabilized and the market price has contracted after the influx of cash into the market during the 2014-2015 season disappeared. The values set by the county are equalized with surrounding counties. The values of Blaine County are transitional of those values of surrounding counties and support one another.



## 2017 Agricultural Correlation for Blaine County

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### *Level of Value*

Based on the review of all available information, the level of value of agricultural property in Blaine County is determined to be at the statutory level of 75% of market value.

## 2017 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 (Cum. Supp. 2016). 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
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>75</b>	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, 2017.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2017 Commission Summary for Blaine County

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### Residential Real Property - Current

Number of Sales	5	Median	66.82
Total Sales Price	\$120,500	Mean	78.30
Total Adj. Sales Price	\$120,500	Wgt. Mean	73.99
Total Assessed Value	\$89,160	Average Assessed Value of the Base	\$22,513
Avg. Adj. Sales Price	\$24,100	Avg. Assessed Value	\$17,832

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	10.04 to 146.56
% of Value of the Class of all Real Property Value in the County	1.61
% of Records Sold in the Study Period	2.37
% of Value Sold in the Study Period	1.88

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	3	100	173.73
2015	6	100	121.58
2014	8	100	89.52
2013	7		67.71

## 2017 Commission Summary for Blaine County

### Commercial Real Property - Current

Number of Sales	2	Median	70.50
Total Sales Price	\$12,500	Mean	70.50
Total Adj. Sales Price	\$12,500	Wgt. Mean	74.74
Total Assessed Value	\$9,343	Average Assessed Value of the Base	\$11,558
Avg. Adj. Sales Price	\$6,250	Avg. Assessed Value	\$4,672

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-199.12 to 340.12
% of Value of the Class of all Real Property Value in the County	0.17
% of Records Sold in the Study Period	4.55
% of Value Sold in the Study Period	1.84

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	3	100	59.00
2015	2	100	74.80
2014	4	100	71.73
2013	3		100.80

**05 Blaine  
RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 5  
 Total Sales Price : 120,500  
 Total Adj. Sales Price : 120,500  
 Total Assessed Value : 89,160  
 Avg. Adj. Sales Price : 24,100  
 Avg. Assessed Value : 17,832

MEDIAN : 67  
 WGT. MEAN : 74  
 MEAN : 78  
 COD : 47.16  
 PRD : 105.83

COV : 70.22  
 STD : 54.98  
 Avg. Abs. Dev : 31.51  
 MAX Sales Ratio : 173.73  
 MIN Sales Ratio : 35.94

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 10.04 to 146.56

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	173.73	173.73	173.73	00.00	100.00	173.73	173.73	N/A	19,000	33,008
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	35.94	35.94	35.94	00.00	100.00	35.94	35.94	N/A	20,000	7,187
01-OCT-15 To 31-DEC-15	2	57.23	57.23	50.37	16.77	113.62	47.63	66.82	N/A	17,500	8,815
01-JAN-16 To 31-MAR-16	1	67.39	67.39	67.39	00.00	100.00	67.39	67.39	N/A	46,500	31,335
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	2	104.84	104.84	103.06	65.72	101.73	35.94	173.73	N/A	19,500	20,098
01-OCT-15 To 30-SEP-16	3	66.82	60.61	60.08	09.86	100.88	47.63	67.39	N/A	27,167	16,322
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	4	57.23	81.03	78.14	68.58	103.70	35.94	173.73	N/A	18,500	14,456
<u>ALL</u>	5	66.82	78.30	73.99	47.16	105.83	35.94	173.73	N/A	24,100	17,832

**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	67.11	88.89	81.57	47.19	108.97	47.63	173.73	N/A	25,125	20,493
02	1	35.94	35.94	35.94	00.00	100.00	35.94	35.94	N/A	20,000	7,187
<u>ALL</u>	5	66.82	78.30	73.99	47.16	105.83	35.94	173.73	N/A	24,100	17,832

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	67.11	88.89	81.57	47.19	108.97	47.63	173.73	N/A	25,125	20,493
06											
07	1	35.94	35.94	35.94	00.00	100.00	35.94	35.94	N/A	20,000	7,187
<u>ALL</u>	5	66.82	78.30	73.99	47.16	105.83	35.94	173.73	N/A	24,100	17,832

**05 Blaine  
RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 5  
 Total Sales Price : 120,500  
 Total Adj. Sales Price : 120,500  
 Total Assessed Value : 89,160  
 Avg. Adj. Sales Price : 24,100  
 Avg. Assessed Value : 17,832

MEDIAN : 67  
 WGT. MEAN : 74  
 MEAN : 78  
 COD : 47.16  
 PRD : 105.83

COV : 70.22  
 STD : 54.98  
 Avg. Abs. Dev : 31.51  
 MAX Sales Ratio : 173.73  
 MIN Sales Ratio : 35.94

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 10.04 to 146.56

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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 \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	66.82	66.82	66.82	00.00	100.00	66.82	66.82	N/A	5,000	3,341	
Less Than 30,000	3	66.82	92.16	98.95	68.74	93.14	35.94	173.73	N/A	14,667	14,512	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	5	66.82	78.30	73.99	47.16	105.83	35.94	173.73	N/A	24,100	17,832	
Greater Than 14,999	4	57.51	81.17	74.30	68.49	109.25	35.94	173.73	N/A	28,875	21,455	
Greater Than 29,999	2	57.51	57.51	59.64	17.18	96.43	47.63	67.39	N/A	38,250	22,812	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	66.82	66.82	66.82	00.00	100.00	66.82	66.82	N/A	5,000	3,341	
15,000 TO 29,999	2	104.84	104.84	103.06	65.72	101.73	35.94	173.73	N/A	19,500	20,098	
30,000 TO 59,999	2	57.51	57.51	59.64	17.18	96.43	47.63	67.39	N/A	38,250	22,812	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	5	66.82	78.30	73.99	47.16	105.83	35.94	173.73	N/A	24,100	17,832	

**05 Blaine  
COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 2  
 Total Sales Price : 12,500  
 Total Adj. Sales Price : 12,500  
 Total Assessed Value : 9,343  
 Avg. Adj. Sales Price : 6,250  
 Avg. Assessed Value : 4,672

MEDIAN : 71  
 WGT. MEAN : 75  
 MEAN : 71  
 COD : 30.10  
 PRD : 94.33

COV : 42.57  
 STD : 30.01  
 Avg. Abs. Dev : 21.22  
 MAX Sales Ratio : 91.72  
 MIN Sales Ratio : 49.28

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : -199.12 to 340.12

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	91.72	91.72	91.72	00.00	100.00	91.72	91.72	N/A	7,500	6,879
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	1	91.72	91.72	91.72	00.00	100.00	91.72	91.72	N/A	7,500	6,879
01-OCT-14 To 30-SEP-15	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
01-OCT-15 To 30-SEP-16											
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	1	91.72	91.72	91.72	00.00	100.00	91.72	91.72	N/A	7,500	6,879
01-JAN-15 To 31-DEC-15	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
<u>ALL</u>	2	70.50	70.50	74.74	30.10	94.33	49.28	91.72	N/A	6,250	4,672

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	2	70.50	70.50	74.74	30.10	94.33	49.28	91.72	N/A	6,250	4,672
<u>ALL</u>	2	70.50	70.50	74.74	30.10	94.33	49.28	91.72	N/A	6,250	4,672

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	70.50	70.50	74.74	30.10	94.33	49.28	91.72	N/A	6,250	4,672
04											
<u>ALL</u>	2	70.50	70.50	74.74	30.10	94.33	49.28	91.72	N/A	6,250	4,672

**05 Blaine**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 2  
Total Sales Price : 12,500  
Total Adj. Sales Price : 12,500  
Total Assessed Value : 9,343  
Avg. Adj. Sales Price : 6,250  
Avg. Assessed Value : 4,672

MEDIAN : 71  
WGT. MEAN : 75  
MEAN : 71  
COD : 30.10  
PRD : 94.33

COV : 42.57  
STD : 30.01  
Avg. Abs. Dev : 21.22  
MAX Sales Ratio : 91.72  
MIN Sales Ratio : 49.28

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -199.12 to 340.12

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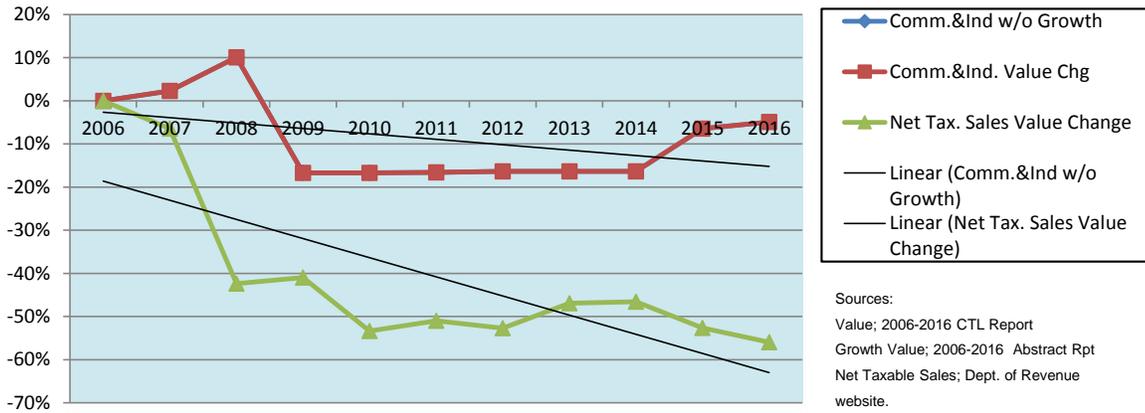
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	70.50	70.50	74.74	30.10	94.33	49.28	91.72	N/A	6,250	4,672
Less Than 30,000	2	70.50	70.50	74.74	30.10	94.33	49.28	91.72	N/A	6,250	4,672
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	2	70.50	70.50	74.74	30.10	94.33	49.28	91.72	N/A	6,250	4,672
Greater Than 14,999											
Greater Than 29,999											
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	70.50	70.50	74.74	30.10	94.33	49.28	91.72	N/A	6,250	4,672
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											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>2</b>	<b>70.50</b>	<b>70.50</b>	<b>74.74</b>	<b>30.10</b>	<b>94.33</b>	<b>49.28</b>	<b>91.72</b>	<b>N/A</b>	<b>6,250</b>	<b>4,672</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
353	1	49.28	49.28	49.28	00.00	100.00	49.28	49.28	N/A	5,000	2,464
528	1	91.72	91.72	91.72	00.00	100.00	91.72	91.72	N/A	7,500	6,879
<b>ALL</b>	<b>2</b>	<b>70.50</b>	<b>70.50</b>	<b>74.74</b>	<b>30.10</b>	<b>94.33</b>	<b>49.28</b>	<b>91.72</b>	<b>N/A</b>	<b>6,250</b>	<b>4,672</b>

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 534,950	\$ -	0.00%	\$ 534,950	-	\$ 1,355,831	-
2007	\$ 547,147	\$ -	0.00%	\$ 547,147	2.28%	\$ 1,268,243	-6.46%
2008	\$ 588,996	\$ -	0.00%	\$ 588,996	7.65%	\$ 781,003	-38.42%
2009	\$ 445,607	\$ -	0.00%	\$ 445,607	-24.34%	\$ 800,598	2.51%
2010	\$ 445,607	\$ -	0.00%	\$ 445,607	0.00%	\$ 632,658	-20.98%
2011	\$ 446,043	\$ -	0.00%	\$ 446,043	0.10%	\$ 664,613	5.05%
2012	\$ 447,355	\$ -	0.00%	\$ 447,355	0.29%	\$ 641,139	-3.53%
2013	\$ 447,355	\$ -	0.00%	\$ 447,355	0.00%	\$ 719,861	12.28%
2014	\$ 447,355	\$ -	0.00%	\$ 447,355	0.00%	\$ 724,218	0.61%
2015	\$ 500,389	\$ -	0.00%	\$ 500,389	11.86%	\$ 642,310	-11.31%
2016	\$ 508,552	\$ -	0.00%	\$ 508,552	1.63%	\$ 596,995	-7.06%
<b>Ann %chg</b>	-0.50%			<b>Average</b>	<b>-0.05%</b>	<b>-7.97%</b>	<b>-6.73%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	2.28%	2.28%	-6.46%
2008	10.10%	10.10%	-42.40%
2009	-16.70%	-16.70%	-40.95%
2010	-16.70%	-16.70%	-53.34%
2011	-16.62%	-16.62%	-50.98%
2012	-16.37%	-16.37%	-52.71%
2013	-16.37%	-16.37%	-46.91%
2014	-16.37%	-16.37%	-46.58%
2015	-6.46%	-6.46%	-52.63%
2016	-4.93%	-4.93%	-55.97%

County Number: 5  
 County Name: Blaine

**05 Blaine**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 12  
Total Sales Price : 18,601,625  
Total Adj. Sales Price : 18,601,625  
Total Assessed Value : 10,121,791  
Avg. Adj. Sales Price : 1,550,135  
Avg. Assessed Value : 843,483

MEDIAN : 54  
WGT. MEAN : 54  
MEAN : 60  
COD : 22.86  
PRD : 110.29

COV : 27.93  
STD : 16.76  
Avg. Abs. Dev : 12.32  
MAX Sales Ratio : 101.55  
MIN Sales Ratio : 44.44

95% Median C.I. : 46.82 to 71.43  
95% Wgt. Mean C.I. : 46.91 to 61.91  
95% Mean C.I. : 49.36 to 70.66

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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-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	71.43	71.43	71.43	00.00	100.00	71.43	71.43	N/A	194,040	138,600
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	1	46.18	46.18	46.18	00.00	100.00	46.18	46.18	N/A	2,352,000	1,086,225
01-JAN-15 To 31-MAR-15	3	56.83	68.40	57.96	32.10	118.01	46.82	101.55	N/A	1,678,596	972,870
01-APR-15 To 30-JUN-15	4	48.86	50.87	49.55	10.19	102.66	44.44	61.33	N/A	1,851,519	917,433
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	1	50.97	50.97	50.97	00.00	100.00	50.97	50.97	N/A	1,568,160	799,340
01-JAN-16 To 31-MAR-16	1	74.54	74.54	74.54	00.00	100.00	74.54	74.54	N/A	1,795,560	1,338,489
01-APR-16 To 30-JUN-16	1	68.32	68.32	68.32	00.00	100.00	68.32	68.32	N/A	250,000	170,795
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	1	71.43	71.43	71.43	00.00	100.00	71.43	71.43	N/A	194,040	138,600
01-OCT-14 To 30-SEP-15	8	48.86	56.86	51.88	21.82	109.60	44.44	101.55	44.44 to 101.55	1,849,233	959,321
01-OCT-15 To 30-SEP-16	3	68.32	64.61	63.88	11.50	101.14	50.97	74.54	N/A	1,204,573	769,541
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	2	58.81	58.81	48.11	21.48	122.24	46.18	71.43	N/A	1,273,020	612,413
01-JAN-15 To 31-DEC-15	8	50.68	57.46	52.73	20.15	108.97	44.44	101.55	44.44 to 101.55	1,751,253	923,460
<u>ALL</u>	12	53.90	60.01	54.41	22.86	110.29	44.44	101.55	46.82 to 71.43	1,550,135	843,483

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	12	53.90	60.01	54.41	22.86	110.29	44.44	101.55	46.82 to 71.43	1,550,135	843,483
<u>ALL</u>	12	53.90	60.01	54.41	22.86	110.29	44.44	101.55	46.82 to 71.43	1,550,135	843,483

**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	10	53.90	60.74	55.18	23.01	110.08	46.18	101.55	46.82 to 74.54	1,672,413	922,769
1	10	53.90	60.74	55.18	23.01	110.08	46.18	101.55	46.82 to 74.54	1,672,413	922,769
<u>ALL</u>	12	53.90	60.01	54.41	22.86	110.29	44.44	101.55	46.82 to 71.43	1,550,135	843,483

**05 Blaine**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 12	MEDIAN : 54	COV : 27.93	95% Median C.I. : 46.82 to 71.43
Total Sales Price : 18,601,625	WGT. MEAN : 54	STD : 16.76	95% Wgt. Mean C.I. : 46.91 to 61.91
Total Adj. Sales Price : 18,601,625	MEAN : 60	Avg. Abs. Dev : 12.32	95% Mean C.I. : 49.36 to 70.66
Total Assessed Value : 10,121,791			
Avg. Adj. Sales Price : 1,550,135	COD : 22.86	MAX Sales Ratio : 101.55	
Avg. Assessed Value : 843,483	PRD : 110.29	MIN Sales Ratio : 44.44	

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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	11	56.83	61.43	55.37	21.68	110.94	46.18	101.55	46.82 to 74.54	1,543,102	854,407
1	11	56.83	61.43	55.37	21.68	110.94	46.18	101.55	46.82 to 74.54	1,543,102	854,407
____ ALL ____	12	53.90	60.01	54.41	22.86	110.29	44.44	101.55	46.82 to 71.43	1,550,135	843,483

## Blaine County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	<b>2100</b>
Brown	1	n/a	3887	3871	3841	3099	2926	2605	2784	<b>3356</b>
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	<b>2100</b>
Custer	2	n/a	2039	1861	1926	n/a	2026	2075	2076	<b>2056</b>
Loup	1	n/a	4000	4000	3500	3500	3100	3100	2000	<b>3390</b>
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	<b>2366</b>
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	<b>2138</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	n/a	720	n/a	n/a	n/a	720	720	720	<b>720</b>
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	<b>963</b>
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Custer	2	n/a	540	530	530	530	530	530	530	<b>532</b>
Loup	1	n/a	925	n/a	925	865	780	780	780	<b>849</b>
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	<b>915</b>
Cherry	1	n/a	725	725	725	725	725	725	725	<b>725</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	1	n/a	720	n/a	720	720	720	570	570	<b>574</b>
Brown	1	n/a	915	914	915	860	695	525	525	<b>565</b>
Thomas	1	n/a	n/a	465	465	465	465	465	465	<b>465</b>
Custer	2	n/a	530	530	530	530	535	536	531	<b>532</b>
Loup	1	n/a	900	899	900	770	770	770	770	<b>771</b>
Rock	2	n/a	1,051	n/a	987	900	856	745	594	<b>767</b>
Cherry	1	n/a	700	670	645	599	550	425	425	<b>449</b>

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	24	Median :	63	COV :	28.46	95% Median C.I. :	50.97 to 71.43
Total Sales Price :	27,724,243	Wgt. Mean :	60	STD :	18.85	95% Wgt. Mean C.I. :	53.58 to 66.50
Total Adj. Sales Price :	27,724,243	Mean :	66	Avg. Abs. Dev :	13.13	95% Mean C.I. :	58.27 to 74.19
Total Assessed Value :	16,645,352						
Avg. Adj. Sales Price :	1,155,177	COD :	20.98	MAX Sales Ratio :	121.33		
Avg. Assessed Value :	693,556	PRD :	110.31	MIN Sales Ratio :	44.44		

Printed : 04/06/2017

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013											
01/01/2014 To 03/31/2014	1	60.68	60.68	60.68	100.00	60.68	60.68		N/A	855,000	518,831
04/01/2014 To 06/30/2014	1	71.43	71.43	71.43	100.00	71.43	71.43		N/A	194,040	138,600
07/01/2014 To 09/30/2014											
10/01/2014 To 12/31/2014	2	64.52	64.52	50.60	28.43	127.51	46.18	82.86	N/A	1,337,000	676,525
01/01/2015 To 03/31/2015	7	62.64	65.75	59.26	14.91	110.95	46.82	101.55	46.82 to 101.55	941,507	557,923
04/01/2015 To 06/30/2015	6	49.07	62.10	53.71	31.77	115.62	44.44	121.33	44.44 to 121.33	1,401,013	752,528
07/01/2015 To 09/30/2015	1	93.83	93.83	93.83	100.00	93.83	93.83		N/A	676,000	634,290
10/01/2015 To 12/31/2015	1	50.97	50.97	50.97	100.00	50.97	50.97		N/A	1,568,160	799,340
01/01/2016 To 03/31/2016	1	74.54	74.54	74.54	100.00	74.54	74.54		N/A	1,795,560	1,338,489
04/01/2016 To 06/30/2016	4	68.72	69.02	69.33	05.68	99.55	61.92	76.73	N/A	1,241,214	860,532
07/01/2016 To 09/30/2016											
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	2	66.06	66.06	62.67	08.14	105.41	60.68	71.43	N/A	524,520	328,716
10/01/2014 To 09/30/2015	16	61.91	65.98	56.73	25.60	116.31	44.44	121.33	47.34 to 82.86	1,146,664	650,498
10/01/2015 To 09/30/2016	6	68.72	66.93	67.00	09.50	99.90	50.97	76.73	50.97 to 76.73	1,388,096	929,993
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	4	66.06	65.29	54.00	17.95	120.91	46.18	82.86	N/A	930,760	502,620
01/01/2015 To 12/31/2015	15	61.33	65.18	57.16	24.70	114.03	44.44	121.33	47.75 to 66.62	1,149,386	656,950

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	24	62.57	66.23	60.04	20.98	110.31	44.44	121.33	50.97 to 71.43	1,155,177	693,556

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	24	Median :	63	COV :	28.46	95% Median C.I. :	50.97 to 71.43
Total Sales Price :	27,724,243	Wgt. Mean :	60	STD :	18.85	95% Wgt. Mean C.I. :	53.58 to 66.50
Total Adj. Sales Price :	27,724,243	Mean :	66	Avg. Abs. Dev :	13.13	95% Mean C.I. :	58.27 to 74.19
Total Assessed Value :	16,645,352						
Avg. Adj. Sales Price :	1,155,177	COD :	20.98	MAX Sales Ratio :	121.33		
Avg. Assessed Value :	693,556	PRD :	110.31	MIN Sales Ratio :	44.44		

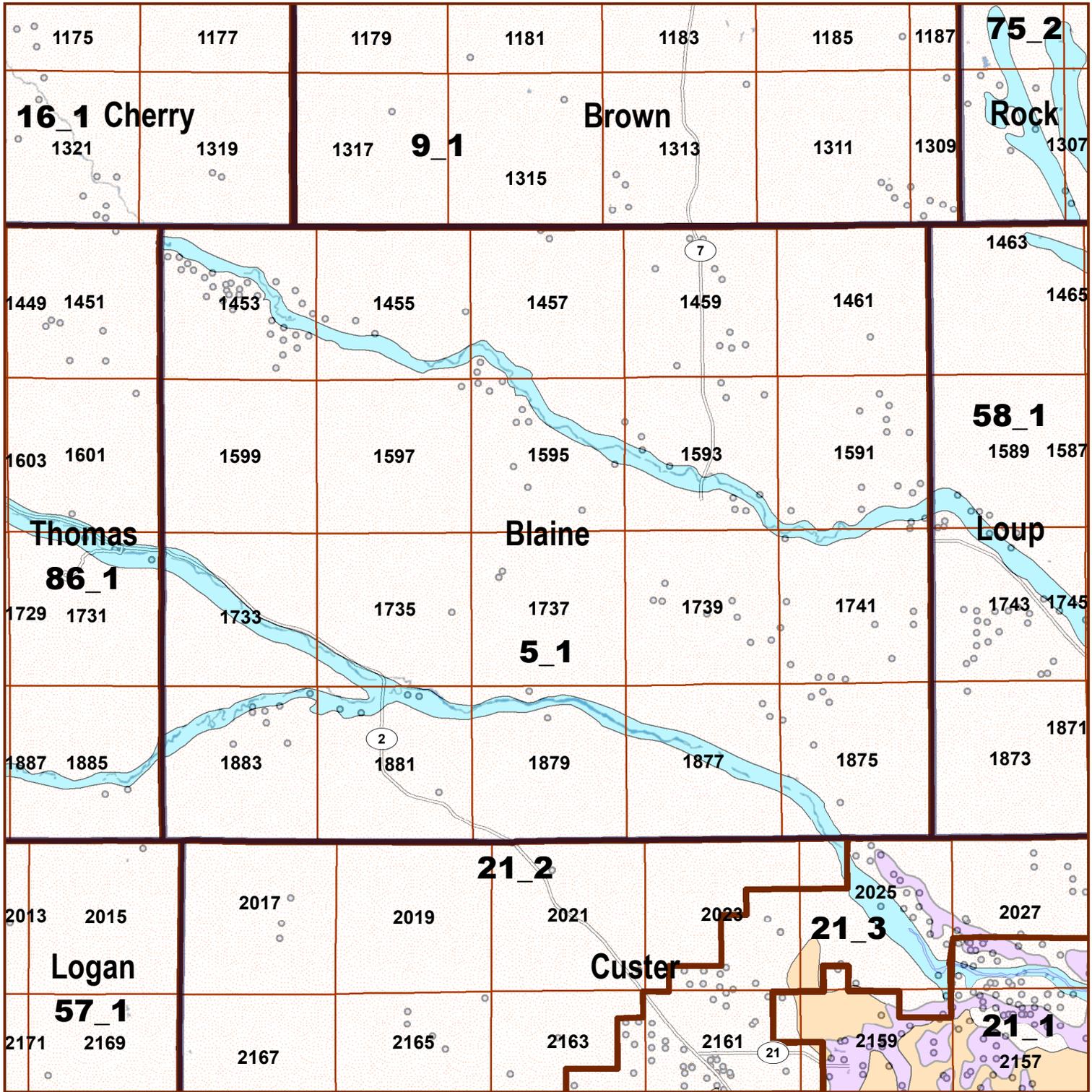
Printed : 04/06/2017

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	20	62.57	68.12	61.14	21.77	111.42	46.18	121.33	56.83 to 74.54	1,252,337	765,631
1	20	62.57	68.12	61.14	21.77	111.42	46.18	121.33	56.83 to 74.54	1,252,337	765,631
<u>ALL</u>											
10/01/2013 To 09/30/2016	24	62.57	66.23	60.04	20.98	110.31	44.44	121.33	50.97 to 71.43	1,155,177	693,556

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	21	62.64	68.12	61.21	21.14	111.29	46.18	121.33	56.83 to 74.54	1,204,607	737,305
1	21	62.64	68.12	61.21	21.14	111.29	46.18	121.33	56.83 to 74.54	1,204,607	737,305
<u>ALL</u>											
10/01/2013 To 09/30/2016	24	62.57	66.23	60.04	20.98	110.31	44.44	121.33	50.97 to 71.43	1,155,177	693,556



**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Blaine County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	2,583,887	--	--	--	534,950	--	--	--	105,231,802	--	--	--
2007	2,636,237	52,350	2.03%	2.03%	547,147	12,197	2.28%	2.28%	105,320,839	89,037	0.08%	0.08%
2008	2,870,003	233,766	8.87%	11.07%	588,996	41,849	7.65%	10.10%	105,679,683	358,844	0.34%	0.43%
2009	3,270,429	400,426	13.95%	26.57%	445,607	-143,389	-24.34%	-16.70%	106,147,105	467,422	0.44%	0.87%
2010	3,049,278	-221,151	-6.76%	18.01%	445,607	0	0.00%	-16.70%	127,132,757	20,985,652	19.77%	20.81%
2011	2,998,563	-50,715	-1.66%	16.05%	446,043	436	0.10%	-16.62%	129,417,752	2,284,995	1.80%	22.98%
2012	2,952,056	-46,507	-1.55%	14.25%	447,355	1,312	0.29%	-16.37%	129,408,550	-9,202	-0.01%	22.97%
2013	2,923,964	-28,092	-0.95%	13.16%	447,355	0	0.00%	-16.37%	135,602,694	6,194,144	4.79%	28.86%
2014	3,612,012	688,048	23.53%	39.79%	447,355	0	0.00%	-16.37%	160,601,205	24,998,511	18.44%	52.62%
2015	3,767,299	155,287	4.30%	45.80%	500,389	53,034	11.86%	-6.46%	195,645,356	35,044,151	21.82%	85.92%
2016	4,742,973	975,674	25.90%	83.56%	508,552	8,163	1.63%	-4.93%	261,799,713	66,154,357	33.81%	148.78%

Rate Annual %chg: Residential & Recreational **6.26%**

Commercial & Industrial **-0.50%**

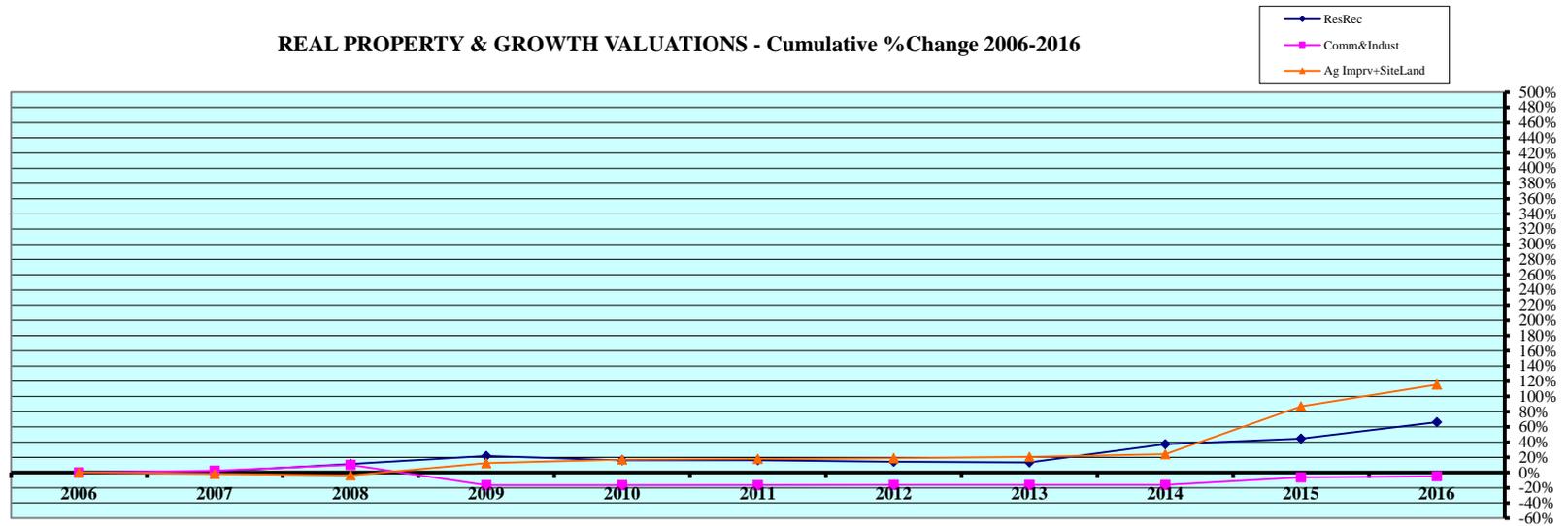
Agricultural Land **9.54%**

Cnty# **5**  
County **BLAINE**

CHART 1 EXHIBIT 5B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	2,583,887	0	0.00%	2,583,887	--	--	534,950	0	0.00%	534,950	--	--
2007	2,636,237	19,728	0.75%	2,616,509	1.26%	1.26%	547,147	0	0.00%	547,147	2.28%	2.28%
2008	2,870,003	0	0.00%	2,870,003	8.87%	11.07%	588,996	0	0.00%	588,996	7.65%	10.10%
2009	3,270,429	127,564	3.90%	3,142,865	9.51%	21.63%	445,607	0	0.00%	445,607	-24.34%	-16.70%
2010	3,049,278	49,255	1.62%	3,000,023	-8.27%	16.11%	445,607	0	0.00%	445,607	0.00%	-16.70%
2011	2,998,563	0	0.00%	2,998,563	-1.66%	16.05%	446,043	0	0.00%	446,043	0.10%	-16.62%
2012	2,952,056	2,268	0.08%	2,949,788	-1.63%	14.16%	447,355	0	0.00%	447,355	0.29%	-16.37%
2013	2,923,964	0	0.00%	2,923,964	-0.95%	13.16%	447,355	0	0.00%	447,355	0.00%	-16.37%
2014	3,612,012	64,000	1.77%	3,548,012	21.34%	37.31%	447,355	0	0.00%	447,355	0.00%	-16.37%
2015	3,767,299	28,800	0.76%	3,738,499	3.50%	44.69%	500,389	0	0.00%	500,389	11.86%	-6.46%
2016	4,742,973	448,849	9.46%	4,294,124	13.98%	66.19%	508,552	0	0.00%	508,552	1.63%	-4.93%
Rate Ann%chg	<b>6.26%</b>						<b>4.60%</b>					
							<b>-0.50%</b>					
							<b>C &amp; I w/o growth</b>					
							<b>-0.05%</b>					

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value		
2006	4,861,271	3,037,833	7,899,104	268,343	3.40%	--
2007	4,755,443	3,136,671	7,892,114	136,601	1.73%	-1.82%
2008	4,809,610	3,167,363	7,976,973	371,277	4.65%	-3.71%
2009	4,764,889	4,253,978	9,018,867	132,065	1.46%	12.50%
2010	4,816,263	4,460,496	9,276,759	39,246	0.42%	16.94%
2011	4,848,982	4,465,013	9,313,995	0	0.00%	17.91%
2012	5,006,178	4,562,601	9,568,779	189,008	1.98%	18.74%
2013	4,970,026	4,597,221	9,567,247	38,400	0.40%	20.63%
2014	5,540,912	9,460,941	15,001,853	5,200,098	34.66%	24.09%
2015	5,430,008	9,660,552	15,090,560	321,746	2.13%	86.97%
2016	7,968,220	9,652,712	17,620,932	595,349	3.38%	115.54%
Rate Ann%chg	<b>5.07%</b>	<b>12.26%</b>	<b>8.35%</b>	<b>Ag Imprv+Site w/o growth</b>		<b>2.28%</b>

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

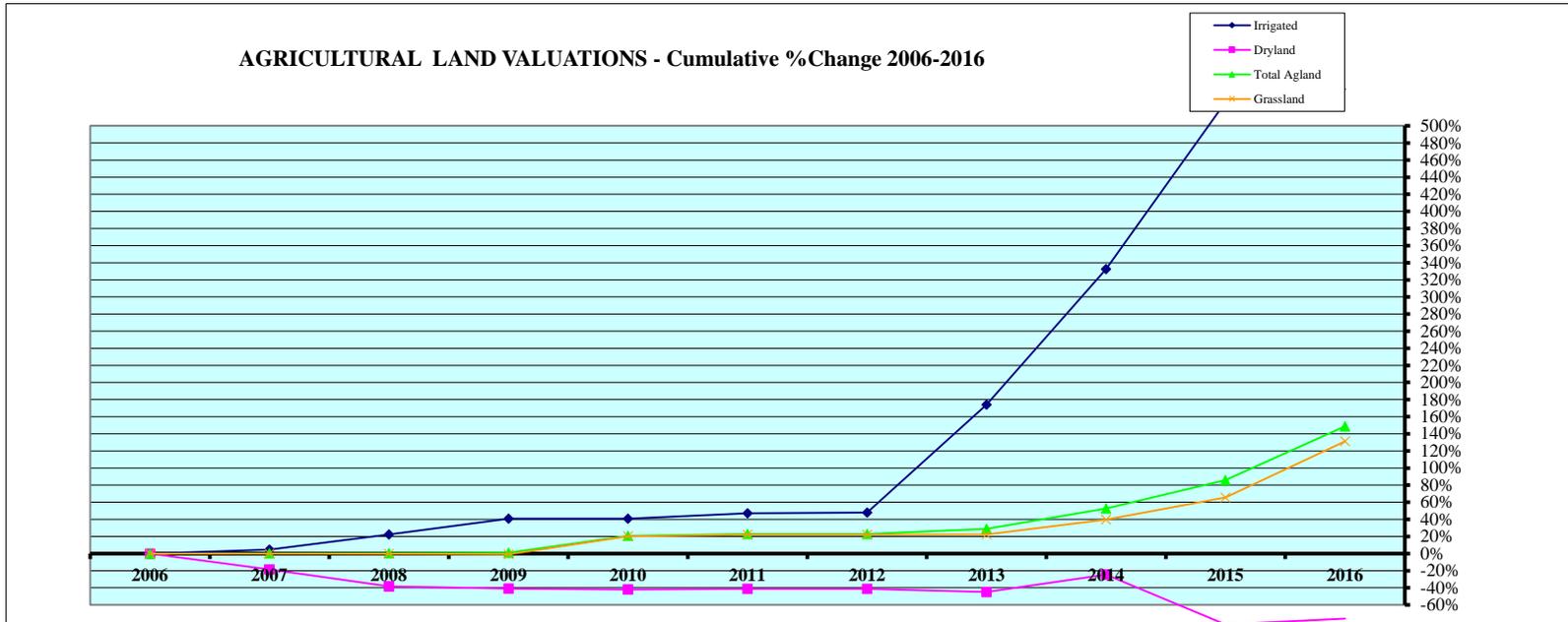
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2017

Cnty# **5**  
County **BLAINE**

**CHART 2**

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	4,775,405	--	--	--	430,482	--	--	--	99,811,146	--	--	--
2007	4,995,110	219,705	4.60%	4.60%	350,997	-79,485	-18.46%	-18.46%	99,760,013	-51,133	-0.05%	-0.05%
2008	5,841,638	846,528	16.95%	22.33%	266,042	-84,955	-24.20%	-38.20%	99,357,709	-402,304	-0.40%	-0.45%
2009	6,723,098	881,460	15.09%	40.79%	254,527	-11,515	-4.33%	-40.87%	98,955,163	-402,546	-0.41%	-0.86%
2010	6,723,098	0	0.00%	40.79%	250,104	-4,423	-1.74%	-41.90%	119,945,238	20,990,075	21.21%	20.17%
2011	7,023,248	300,150	4.46%	47.07%	253,424	3,320	1.33%	-41.13%	121,922,154	1,976,916	1.65%	22.15%
2012	7,064,976	41,728	0.59%	47.95%	253,424	0	0.00%	-41.13%	121,870,904	-51,250	-0.04%	22.10%
2013	13,080,840	6,015,864	85.15%	173.92%	237,229	-16,195	-6.39%	-44.89%	122,050,895	179,991	0.15%	22.28%
2014	20,657,115	7,576,275	57.92%	332.57%	324,412	87,183	36.75%	-24.64%	139,396,898	17,346,003	14.21%	39.66%
2015	29,977,962	9,320,847	45.12%	527.76%	73,995	-250,417	-77.19%	-82.81%	165,364,297	25,967,399	18.63%	65.68%
2016	30,700,551	722,589	2.41%	542.89%	103,450	29,455	39.81%	-75.97%	230,771,555	65,407,258	39.55%	131.21%

Rate Ann.%chg: Irrigated **20.45%** Dryland **-13.29%** Grassland **8.74%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	119,744	--	--	--	95,025	--	--	--	105,231,802	--	--	--
2007	119,644	-100	-0.08%	-0.08%	95,075	50	0.05%	0.05%	105,320,839	89,037	0.08%	0.08%
2008	119,469	-175	-0.15%	-0.23%	94,825	-250	-0.26%	-0.21%	105,679,683	358,844	0.34%	0.43%
2009	119,492	23	0.02%	-0.21%	94,825	0	0.00%	-0.21%	106,147,105	467,422	0.44%	0.87%
2010	119,492	0	0.00%	-0.21%	94,825	0	0.00%	-0.21%	127,132,757	20,985,652	19.77%	20.81%
2011	120,051	559	0.47%	0.26%	98,875	4,050	4.27%	4.05%	129,417,752	2,284,995	1.80%	22.98%
2012	120,111	60	0.05%	0.31%	99,135	260	0.26%	4.33%	129,408,550	-9,202	-0.01%	22.97%
2013	120,274	163	0.14%	0.44%	113,456	14,321	14.45%	19.40%	135,602,694	6,194,144	4.79%	28.86%
2014	120,968	694	0.58%	1.02%	101,812	-11,644	-10.26%	7.14%	160,601,205	24,998,511	18.44%	52.62%
2015	119,176	-1,792	-1.48%	-0.47%	109,926	8,114	7.97%	15.68%	195,645,356	35,044,151	21.82%	85.92%
2016	116,297	-2,879	-2.42%	-2.88%	107,860	-2,066	-1.88%	13.51%	261,799,713	66,154,357	33.81%	148.78%

Cnty# **5**  
County **BLAINE**

Rate Ann.%chg: Total Agric Land **9.54%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)<sup>(1)</sup>**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	4,780,405	9,183	521			430,482	1,575	273			99,829,391	424,323	235		
2007	4,775,405	9,173	521	0.00%	0.00%	430,482	1,575	273	0.00%	0.00%	99,810,675	424,247	235	0.00%	0.00%
2008	5,778,643	11,094	521	0.05%	0.06%	285,027	1,141	250	-8.60%	-8.60%	99,401,381	422,575	235	-0.02%	-0.02%
2009	6,388,328	12,306	519	-0.34%	-0.28%	254,527	1,022	249	-0.30%	-8.87%	99,122,666	421,389	235	0.00%	-0.02%
2010	6,723,098	12,996	517	-0.35%	-0.63%	294,479	1,022	288	15.70%	5.43%	119,898,014	420,678	285	21.16%	21.14%
2011	6,659,058	12,881	517	-0.07%	-0.70%	253,424	866	293	1.53%	7.04%	122,076,985	420,955	290	1.75%	23.26%
2012	7,023,248	13,619	516	-0.24%	-0.94%	253,424	866	293	0.00%	7.04%	121,895,996	420,331	290	0.00%	23.26%
2013	13,663,810	13,664	1,000	93.91%	92.09%	205,619	709	290	-0.90%	6.08%	121,929,716	420,447	290	0.00%	23.26%
2014	20,676,953	14,018	1,475	47.50%	183.33%	324,412	811	400	37.93%	46.32%	139,304,790	419,929	332	14.39%	41.00%
2015	29,977,962	14,275	2,100	42.37%	303.39%	71,585	139	515	28.75%	88.39%	165,389,195	420,691	393	18.51%	67.10%
2016	30,760,086	14,648	2,100	0.00%	303.39%	103,450	144	720	39.81%	163.38%	230,762,036	420,030	549	39.75%	133.52%

Rate Annual %chg Average Value/Acre: 14.97%

10.17%

8.85%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	119,744	4,799	25			95,025	1,935	49			105,255,047	441,814	238		
2007	119,744	4,799	25	0.00%	0.00%	95,025	1,935	49	0.00%	0.00%	105,231,331	441,727	238	0.00%	0.00%
2008	119,769	4,827	25	-0.56%	-0.56%	94,825	1,956	48	-1.28%	-1.28%	105,679,645	441,592	239	0.46%	0.45%
2009	119,594	4,820	25	0.00%	-0.56%	94,825	1,961	48	-0.26%	-1.53%	105,979,940	441,497	240	0.31%	0.76%
2010	119,492	4,816	25	0.00%	-0.56%	94,825	1,958	48	0.15%	-1.38%	127,129,908	441,469	288	19.96%	20.88%
2011	119,492	4,816	25	0.00%	-0.56%	98,825	2,038	49	0.13%	-1.26%	129,207,784	441,555	293	1.61%	22.83%
2012	120,051	4,838	25	0.00%	-0.56%	99,355	2,048	49	0.02%	-1.24%	129,392,074	441,702	293	0.11%	22.96%
2013	120,111	4,840	25	0.00%	-0.56%	99,135	2,044	49	-0.01%	-1.25%	136,018,391	441,704	308	5.12%	29.26%
2014	120,274	4,819	25	0.58%	0.02%	99,140	2,039	49	0.25%	-1.01%	160,525,569	441,616	363	18.04%	52.58%
2015	119,176	4,775	25	0.00%	0.02%	109,858	2,120	52	6.56%	5.48%	195,667,776	442,001	443	21.79%	85.82%
2016	116,297	4,660	25	0.00%	0.02%	107,566	2,185	49	-4.98%	0.23%	261,849,435	441,666	593	33.92%	148.86%

5  
**BLAINE**

Rate Annual %chg Average Value/Acre: 9.55%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
478	BLAINE	9,775,293	5,972,986	20,886,322	4,742,973	508,552	0	0	261,799,713	7,968,220	9,652,712	0	321,306,771
cnty sectorvalue % of total value:		3.04%	1.86%	6.50%	1.48%	0.16%			81.48%	2.48%	3.00%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
17	BREWSTER	6,626	29,935	2,077	383,383	153,480	0	0	0	0	0	0	575,501
3.56%	%sector of county sector	0.07%	0.50%	0.01%	8.08%	30.18%							0.18%
	%sector of municipality	1.15%	5.20%	0.36%	66.62%	26.67%							100.00%
103	DUNNING	74,632	414,472	683,039	1,853,511	135,779	0	0	0	0	0	0	3,161,433
21.55%	%sector of county sector	0.76%	6.94%	3.27%	39.08%	26.70%							0.98%
	%sector of municipality	2.36%	13.11%	21.61%	58.63%	4.29%							100.00%
76	HALSEY	8,930	0	0	150,876	8,870	0	0	0	0	0	0	168,676
15.90%	%sector of county sector	0.09%			3.18%	1.74%							0.05%
	%sector of municipality	5.29%			89.45%	5.26%							100.00%
196	Total Municipalities	90,188	444,407	685,116	2,387,770	298,129	0	0	0	0	0	0	3,905,610
41.00%	%all municip.sect of cnty	0.92%	7.44%	3.28%	50.34%	58.62%							1.22%

Cnty#	County
5	BLAINE

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

CHART 5

EXHIBIT

5B

Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,595</b>	<b>Value : 295,293,780</b>	<b>Growth 680,121</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	62	142,986	0	0	11	78,610	73	221,596	
<b>02. Res Improve Land</b>	103	312,420	1	5,321	30	297,657	134	615,398	
<b>03. Res Improvements</b>	104	2,182,676	1	24,634	33	1,705,883	138	3,913,193	
<b>04. Res Total</b>	166	2,638,082	1	29,955	44	2,082,150	211	4,750,187	33,134
<b>% of Res Total</b>	78.67	55.54	0.47	0.63	20.85	43.83	13.23	1.61	4.87
<b>05. Com UnImp Land</b>	7	11,485	0	0	1	2,255	8	13,740	
<b>06. Com Improve Land</b>	21	38,308	0	0	4	21,653	25	59,961	
<b>07. Com Improvements</b>	23	248,336	0	0	13	186,515	36	434,851	
<b>08. Com Total</b>	30	298,129	0	0	14	210,423	44	508,552	0
<b>% of Com Total</b>	68.18	58.62	0.00	0.00	31.82	41.38	2.76	0.17	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	166	2,638,082	1	29,955	44	2,082,150	211	4,750,187	33,134
<b>% of Res &amp; Rec Total</b>	78.67	55.54	0.47	0.63	20.85	43.83	13.23	1.61	4.87
<b>Com &amp; Ind Total</b>	30	298,129	0	0	14	210,423	44	508,552	0
<b>% of Com &amp; Ind Total</b>	68.18	58.62	0.00	0.00	31.82	41.38	2.76	0.17	0.00
<b>17. Taxable Total</b>	196	2,936,211	1	29,955	58	2,292,573	255	5,258,739	33,134
<b>% of Taxable Total</b>	76.86	55.83	0.39	0.57	22.75	43.60	15.99	1.78	4.87

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	36	67

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	3,568	0	0	1,143	232,388,799	1,144	232,392,367
28. Ag-Improved Land	0	0	0	0	192	40,524,300	192	40,524,300
29. Ag Improvements	0	0	0	0	196	17,118,374	196	17,118,374
30. Ag Total							1,340	290,035,041

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	14	16.00	24,000	14	16.00	24,000	
32. HomeSite Improv Land	156	203.45	305,175	156	203.45	305,175	
33. HomeSite Improvements	146	179.45	8,229,568	146	179.45	8,229,568	646,987
34. HomeSite Total				<b>160</b>	<b>219.45</b>	<b>8,558,743</b>	
35. FarmSite UnImp Land	19	27.47	41,205	19	27.47	41,205	
36. FarmSite Improv Land	160	529.42	743,135	160	529.42	743,135	
37. FarmSite Improvements	174	0.00	8,888,806	174	0.00	8,888,806	0
38. FarmSite Total				<b>193</b>	<b>556.89</b>	<b>9,673,146</b>	
39. Road & Ditches	0	749.61	0	0	749.61	0	
40. Other- Non Ag Use	0	26.00	0	0	26.00	0	
41. Total Section VI				<b>353</b>	<b>1,551.95</b>	<b>18,231,889</b>	<b>646,987</b>

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	948.98	6.50%	1,992,858	6.50%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	200.46	1.37%	420,966	1.37%	2,100.00
49. 3A1	957.42	6.56%	2,010,582	6.56%	2,100.00
50. 3A	1,841.39	12.62%	3,866,919	12.62%	2,100.00
51. 4A1	8,012.15	54.92%	16,825,515	54.92%	2,100.00
52. 4A	2,628.18	18.02%	5,519,178	18.02%	2,100.00
<b>53. Total</b>	<b>14,588.58</b>	<b>100.00%</b>	<b>30,636,018</b>	<b>100.00%</b>	<b>2,100.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	63.00	43.85%	45,360	43.85%	720.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	5.00	3.48%	3,600	3.48%	720.00
60. 4D1	67.68	47.10%	48,730	47.10%	720.01
61. 4D	8.00	5.57%	5,760	5.57%	720.00
<b>62. Total</b>	<b>143.68</b>	<b>100.00%</b>	<b>103,450</b>	<b>100.00%</b>	<b>720.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	354.52	0.08%	255,255	0.11%	720.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,851.59	0.44%	1,333,146	0.55%	720.00
67. 3G1	2,357.06	0.56%	1,697,082	0.70%	720.00
68. 3G	5,690.15	1.36%	4,096,904	1.70%	720.00
69. 4G1	104,155.16	24.81%	59,368,499	24.65%	570.00
70. 4G	305,396.32	72.75%	174,075,946	72.28%	570.00
<b>71. Total</b>	<b>419,804.80</b>	<b>100.00%</b>	<b>240,826,832</b>	<b>100.00%</b>	<b>573.66</b>
<b>Irrigated Total</b>	<b>14,588.58</b>	<b>3.30%</b>	<b>30,636,018</b>	<b>11.27%</b>	<b>2,100.00</b>
<b>Dry Total</b>	<b>143.68</b>	<b>0.03%</b>	<b>103,450</b>	<b>0.04%</b>	<b>720.00</b>
<b>Grass Total</b>	<b>419,804.80</b>	<b>95.07%</b>	<b>240,826,832</b>	<b>88.60%</b>	<b>573.66</b>
72. Waste	4,540.59	1.03%	113,334	0.04%	24.96
73. Other	2,517.24	0.57%	123,518	0.05%	49.07
74. Exempt	10,692.50	2.42%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>441,594.89</b>	<b>100.00%</b>	<b>271,803,152</b>	<b>100.00%</b>	<b>615.50</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	14,588.58	30,636,018	14,588.58	30,636,018
<b>77. Dry Land</b>	0.00	0	0.00	0	143.68	103,450	143.68	103,450
<b>78. Grass</b>	6.26	3,568	0.00	0	419,798.54	240,823,264	419,804.80	240,826,832
<b>79. Waste</b>	0.00	0	0.00	0	4,540.59	113,334	4,540.59	113,334
<b>80. Other</b>	0.00	0	0.00	0	2,517.24	123,518	2,517.24	123,518
<b>81. Exempt</b>	0.00	0	0.00	0	10,692.50	0	10,692.50	0
<b>82. Total</b>	<b>6.26</b>	<b>3,568</b>	<b>0.00</b>	<b>0</b>	<b>441,588.63</b>	<b>271,799,584</b>	<b>441,594.89</b>	<b>271,803,152</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	14,588.58	3.30%	30,636,018	11.27%	2,100.00
<b>Dry Land</b>	143.68	0.03%	103,450	0.04%	720.00
<b>Grass</b>	419,804.80	95.07%	240,826,832	88.60%	573.66
<b>Waste</b>	4,540.59	1.03%	113,334	0.04%	24.96
<b>Other</b>	2,517.24	0.57%	123,518	0.05%	49.07
<b>Exempt</b>	10,692.50	2.42%	0	0.00%	0.00
<b>Total</b>	<b>441,594.89</b>	<b>100.00%</b>	<b>271,803,152</b>	<b>100.00%</b>	<b>615.50</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Brewster Village	23	52,976	25	58,420	25	300,391	48	411,787	33,134
83.2 Dunning Village	33	71,653	68	183,588	69	1,603,609	102	1,858,850	0
83.3 Halsey Village	2	4,945	5	16,030	5	129,901	7	150,876	0
83.4 Purdum Vill Unincorp	4	13,412	5	54,382	5	148,775	9	216,569	0
83.5 Rural	11	78,610	31	302,978	34	1,730,517	45	2,112,105	0
84 Residential Total	73	221,596	134	615,398	138	3,913,193	211	4,750,187	33,134

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Brewster Village	1	945	8	17,070	8	130,550	9	148,565	0
85.2	Dunning Village	6	10,540	14	33,303	15	185,467	21	229,310	0
85.3	Halsey Village	1	2,255	0	0	1	8,870	2	11,125	0
85.4	Purdum Vill Unincorp	0	0	3	9,588	9	82,563	9	92,151	0
85.5	Rural	0	0	0	0	3	27,401	3	27,401	0
86	Commercial Total	8	13,740	25	59,961	36	434,851	44	508,552	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	354.52	0.08%	255,255	0.11%	720.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,851.59	0.44%	1,333,146	0.55%	720.00
91. 3G1	2,357.06	0.56%	1,697,082	0.70%	720.00
92. 3G	5,690.15	1.36%	4,096,904	1.70%	720.00
93. 4G1	104,155.16	24.81%	59,368,499	24.65%	570.00
94. 4G	305,396.32	72.75%	174,075,946	72.28%	570.00
95. Total	419,804.80	100.00%	240,826,832	100.00%	573.66
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	419,804.80	100.00%	240,826,832	100.00%	573.66
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	419,804.80	100.00%	240,826,832	100.00%	573.66

**2017 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

**05 Blaine**

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,742,973	4,750,187	7,214	0.15%	33,134	-0.55%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	7,968,220	8,558,743	590,523	7.41%	646,987	-0.71%
<b>04. Total Residential (sum lines 1-3)</b>	<b>12,711,193</b>	<b>13,308,930</b>	<b>597,737</b>	<b>4.70%</b>	<b>680,121</b>	<b>-0.65%</b>
05. Commercial	508,552	508,552	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>508,552</b>	<b>508,552</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
08. Ag-Farmsite Land, Outbuildings	9,652,712	9,673,146	20,434	0.21%	0	0.21%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>9,652,712</b>	<b>9,673,146</b>	<b>20,434</b>	<b>0.21%</b>	<b>0</b>	<b>0.21%</b>
12. Irrigated	30,700,551	30,636,018	-64,533	-0.21%		
13. Dryland	103,450	103,450	0	0.00%		
14. Grassland	230,771,555	240,826,832	10,055,277	4.36%		
15. Wasteland	116,297	113,334	-2,963	-2.55%		
16. Other Agland	107,860	123,518	15,658	14.52%		
<b>17. Total Agricultural Land</b>	<b>261,799,713</b>	<b>271,803,152</b>	<b>10,003,439</b>	<b>3.82%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>284,672,170</b>	<b>295,293,780</b>	<b>10,621,610</b>	<b>3.73%</b>	<b>680,121</b>	<b>3.49%</b>

## 2017 Assessment Survey for Blaine County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$29,725.30
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$11,500
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$14,000 for the TerraScan and the GIS System
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,300
<b>12.</b>	<b>Other miscellaneous funds:</b>
	n/a
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$1,137.41

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	n/a
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.blaine.gisworkshop.com">www.blaine.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

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

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	The county hired Tax Valuation, Inc to do pick up work for the county this year.
2.	<b>GIS Services:</b>
	GIS Workshop, Inc.
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	The appraiser is a licensed and certified appraiser
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The appraisal company was currently hired to complete the listing services and will help establish values for the county's properties but the final valuation is reviewed and approved by the assessor.

## 2017 Residential Assessment Survey for Blaine County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	The assessor and Tax Valuation, Inc																							
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <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> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings- Structures located on rural parcels throughout the county</td> </tr> </tbody> </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.	AG	Outbuildings- Structures located on rural parcels throughout the county												
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AG	Outbuildings- Structures located on rural parcels throughout the county																							
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																							
	Only the cost approach is used as there is insufficient market data to develop the other approaches.																							
<b>4.</b>	<b>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?</b>																							
	Depreciation tables are established using local market information.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																							
	Yes																							
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																							
	The square foot method is used.																							
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																							
	N/A																							
<b>8.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <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> <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> <td style="text-align: center;">2014-2015</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2015</td> <td></td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	01	2014	2013	2014	2014	02	2014	2013	2014	2014-2015	AG	2015		2009	2015
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01	2014	2013	2014	2014																				
02	2014	2013	2014	2014-2015																				
AG	2015		2009	2015																				

## 2017 Commercial Assessment Survey for Blaine County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Tax Valuation, Inc.			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<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.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Only the cost approach is used as there is insufficient market data to develop the other approaches.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	When necessary, a Certified General Appraiser is hired to help value unique properties, as was done with the hog confinement.			
<b>4.</b>	<b>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?</b>			
	Depreciation tables are established using market data from within the county and surrounding areas.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	n/a			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	The square foot method is used; because sales data within the county is limited residential and commercial lots are valued using the same table.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2015	2008	2014
				<u>Date of Last Inspection</u>
				2015

## 2017 Agricultural Assessment Survey for Blaine County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Tax Valuation, Inc and assessor	
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<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>Year Land Use Completed</u>	2015
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	
	n/a	
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Rural residential lands are identified through the annual land use study. Generally, a parcel that is 80 acres or less will be reviewed to determine what the primary use of the parcel is. There is currently not any land in the county classified as recreational.	
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Yes, farm home sites and rural residential home sites carry the same value.	
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	N/A	

**BLAINE COUNTY**  
**2016 PLAN OF ASSESSMENT**  
**Years: 2017, 2018, 2019**  
**Dated: July 15, 2016**

**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 2016 County Abstract, Blaine County consists of the following real property types;

<b>Type</b>	<b>Parcel</b>	<b>% Total Parcels</b>	<b>% Taxable Value Base</b>
Residential	210	13.20	4.48
Commercial	44	2.76	3.57
Agricultural	1337	84.04	91.95

Other pertinent facts: There are 442,000.55 taxable acres in Blaine County and 10,692.50 exempt acres. Classified as follows: 95.18 % grassland, 3.23 % irrigated, .03% dry land, 1.08 % waste and .48 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2016 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 \$29,725.30 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 2016, Blaine County re-signed contract with GIS Workshop to provide mapping services.

### **C. Property Record Cards**

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

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

### **D. Software**

Blaine County uses Terra Scan and GIS software.

### **E. Web Access**

Web access is available for assessment records.

## **Current Assessment Procedures for Real Property**

### **A. Discover, List, & Inventory All Property**

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

### **B. Data Collection**

In 2015 the County Assessor entered into a contract with Tax Valuation Services. Two appraisers are available to Blaine County. They conduct data collection, pickup work and other associated appraisal concerns.

### **C. Review Assessment Sales Ration Studies before Assessment Actions**

Ration studies are done through a combination of assessor and field liaison to make sure ratios are in line with accepted standards. 2014 depreciation schedules were used for all residential improvements for the 2016 assessment year. The assessor uses all resources available, including a former licensed appraiser, field liaison, and the Nebraska Department of Revenue Property Tax Division.

### **D. Approaches to Value**

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

**Cost Approach-**Appraisal Service runs ratio studies

Income Approach-Assessment Service runs ratio studies

### **E. Reconciliation of Final Value and documentation**

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

### **F. Review assessment sales ration studies after assessment actions.**

## **G. Notices and Public Relations**

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

### **Level of Value, Quality, and Uniformity for assessment year 2016**

#### **Statistics**

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	173.73	31.65	130.90
Commercial	59.00	23.98	96.12
Agricultural	68.00	35.17	122.32

For more information regarding statistical measures, see 2016 Reports and Opinions.

### **Assessment Actions Planned for the Assessment Year 2017.**

#### **Residential**

New structures or changes to existing structures will be picked-up and the data entered onto the appraisal record. Marshall-Swift 06/13 replacement cost new, less depreciation maintained on the records.

#### **Commercial**

New structures or changes to existing structures will be picked-up and the data entered onto the appraisal record. Marshall-Swift 06/13 residential replacement cost new, less depreciation maintained on the records.

#### **Agricultural**

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

### **2018**

#### **Residential**

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

#### **Commercial**

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

#### **Rural**

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

### **2019**

#### **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 is 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, 2016

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.