

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). 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 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201(1) and (2)(R.S. Supp., 2007). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2007) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Revenue Property Assessment Division, hereinafter referred to as the Division, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Division regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Division prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Division. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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2008 Commission Summary

05 Blaine

Residential Real Property - Current

Number of Sales	13	COD	24.94
Total Sales Price	\$127,495	PRD	101.90
Total Adj. Sales Price	\$127,445	COV	32.28
Total Assessed Value	\$127,765	STD	32.98
Avg. Adj. Sales Price	\$9,803	Avg. Abs. Dev.	24.45
Avg. Assessed Value	\$9,828	Min	46.67
Median	98.00	Max	171.50
Wgt. Mean	100.25	95% Median C.I.	79.04 to 128.87
Mean	102.15	95% Wgt. Mean C.I.	84.03 to 116.47
		95% Mean C.I.	82.22 to 122.08
% of Value of the Class of all Real Property Value in the County			2.45
% of Records Sold in the Study Period			6.95
% of Value Sold in the Study Period			4.45
Average Assessed Value of the Base			15,342

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	13	98.00	24.94	101.90
2007	11	98.00	16.69	99.75
2006	7	98.88	10.27	100.66
2005	7	93.61	136.65	351.73
2004	7	98.00	16.17	121.75
2003	15	95	44.55	137.44
2002	20	94	59.17	154.85
2001	12	85	35.76	120.79

2008 Commission Summary

05 Blaine

Commercial Real Property - Current

Number of Sales	1	COD	0.00
Total Sales Price	\$75,000	PRD	99.98
Total Adj. Sales Price	\$75,000	COV	0.00
Total Assessed Value	\$15,910	STD	0.00
Avg. Adj. Sales Price	\$75,000	Avg. Abs. Dev.	0.00
Avg. Assessed Value	\$15,910	Min	21.21
Median	21.21	Max	21.21
Wgt. Mean	21.21	95% Median C.I.	N/A
Mean	21.21	95% Wgt. Mean C.I.	N/A
		95% Mean C.I.	N/A
% of Value of the Class of all Real Property Value in the County			0.5
% of Records Sold in the Study Period			2.17
% of Value Sold in the Study Period			2.7
Average Assessed Value of the Base			12,789

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1	21.21	0.00	99.98
2007	1	21.21	0.00	99.98
2006	0	0.00	0.00	0.00
2005	0	0.00	0.00	0.00
2004	2	526.75	62.16	136.31
2003				
2002	1	41	0	100
2001	2	66	38.03	131.12

2008 Commission Summary

05 Blaine

Agricultural Land - Current

Number of Sales	17	COD	9.82
Total Sales Price	\$3,563,255	PRD	97.61
Total Adj. Sales Price	\$3,555,755	COV	15.43
Total Assessed Value	\$2,790,856	STD	11.82
Avg. Adj. Sales Price	\$209,162	Avg. Abs. Dev.	7.40
Avg. Assessed Value	\$164,168	Min	55.11
Median	75.39	Max	104.00
Wgt. Mean	78.49	95% Median C.I.	71.63 to 83.93
Mean	76.62	95% Wgt. Mean C.I.	73.93 to 83.04
		95% Mean C.I.	70.54 to 82.69
% of Value of the Class of all Real Property Value in the County			97.05
% of Records Sold in the Study Period			1.33
% of Value Sold in the Study Period			14.45
Average Assessed Value of the Base			88,659

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	17	75.39	9.82	97.61
2007	15	75.39	9.47	98.55
2006	10	75.22	11.91	100.20
2005	6	82.73	18.92	102.18
2004	8	82.73	38.78	117.58
2003	12	82	33.35	110.24
2002	9	74	38.56	108.89
2001	11	75	28.63	96.1

2008 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 about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Blaine County is 98% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Blaine County is not in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Blaine County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Blaine County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Blaine County is 75% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Blaine County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	15	MEDIAN:	100	COV:	39.59	95% Median C.I.:	82.53 to 128.87
TOTAL Sales Price:	129,345	WGT. MEAN:	101	STD:	44.38	95% Wgt. Mean C.I.:	85.19 to 117.08
TOTAL Adj.Sales Price:	129,295	MEAN:	112	AVG.ABS.DEV:	31.54	95% Mean C.I.:	87.51 to 136.67
TOTAL Assessed Value:	130,761						
AVG. Adj. Sales Price:	8,619	COD:	31.54	MAX Sales Ratio:	226.15		
AVG. Assessed Value:	8,717	PRD:	110.83	MIN Sales Ratio:	46.67		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	2	87.77	87.77	122.50	46.83	71.65	46.67	128.87	N/A	6,775	8,299
10/01/05 TO 12/31/05	1	79.04	79.04	79.04			79.04	79.04	N/A	22,500	17,783
01/01/06 TO 03/31/06	2	80.34	80.34	88.28	13.62	91.00	69.40	91.28	N/A	23,750	20,967
04/01/06 TO 06/30/06	2	112.59	112.59	118.59	12.95	94.94	98.00	127.17	N/A	850	1,008
07/01/06 TO 09/30/06	1	119.39	119.39	119.39			119.39	119.39	N/A	20,000	23,878
10/01/06 TO 12/31/06	3	110.40	139.69	106.70	43.36	130.93	82.53	226.15	N/A	2,633	2,809
01/01/07 TO 03/31/07	2	135.75	135.75	117.46	26.34	115.57	100.00	171.50	N/A	2,047	2,405
04/01/07 TO 06/30/07	2	115.46	115.46	127.07	24.49	90.86	87.18	143.73	N/A	6,025	7,656
<u>Study Years</u>											
07/01/05 TO 06/30/06	7	91.28	91.49	91.89	24.87	99.57	46.67	128.87	46.67 to 128.87	12,178	11,190
07/01/06 TO 06/30/07	8	114.90	130.11	119.04	30.53	109.30	82.53	226.15	82.53 to 226.15	5,505	6,553
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	8	104.20	115.54	98.91	29.02	116.82	69.40	226.15	69.40 to 226.15	9,637	9,532
<u>ALL</u>											
	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BREWSTER	2	74.22	74.22	76.88	6.49	96.55	69.40	79.04	N/A	14,500	11,147
DUNNING	13	110.40	117.91	108.15	28.65	109.03	46.67	226.15	87.18 to 143.73	7,715	8,343
<u>ALL</u>											
	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717
<u>ALL</u>											
	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	10	95.64	102.86	100.11	21.93	102.74	69.40	143.73	79.04 to 128.87	12,259	12,273
2	5	110.40	130.54	119.84	45.83	108.94	46.67	226.15	N/A	1,340	1,605
<u>ALL</u>											
	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	15	MEDIAN:	100	COV:	39.59	95% Median C.I.:	82.53 to 128.87
TOTAL Sales Price:	129,345	WGT. MEAN:	101	STD:	44.38	95% Wgt. Mean C.I.:	85.19 to 117.08
TOTAL Adj.Sales Price:	129,295	MEAN:	112	AVG.ABS.DEV:	31.54	95% Mean C.I.:	87.51 to 136.67
TOTAL Assessed Value:	130,761						
AVG. Adj. Sales Price:	8,619	COD:	31.54	MAX Sales Ratio:	226.15		
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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	14	99.00	111.01	100.89	32.17	110.03	46.67	226.15	79.04 to 143.73	9,149	9,231
06											
07	1	127.17	127.17	127.17			127.17	127.17	N/A	1,200	1,526
____ALL____	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717
21-0015											
21-0084											
58-0025											
NonValid School											
____ALL____	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	99.00	115.30	101.28	37.08	113.85	46.67	226.15	46.67 to 226.15	2,136	2,164
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	119.39	119.39	119.39			119.39	119.39	N/A	20,000	23,878
1920 TO 1939	5	91.28	102.46	96.75	27.20	105.91	69.40	143.73	N/A	18,200	17,608
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	1	127.17	127.17	127.17			127.17	127.17	N/A	1,200	1,526
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

PAD 2008 Preliminary Statistics

Base Stat

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	9	100.00	116.62	102.98	35.65	113.25	46.67	226.15	82.53 to 171.50	2,032	2,093
5000 TO 9999	2	106.57	106.57	111.52	34.88	95.56	69.40	143.73	N/A	7,500	8,364
Total \$ _____											
1 TO 9999	11	100.00	114.79	106.83	35.92	107.46	46.67	226.15	69.40 to 171.50	3,026	3,233
10000 TO 29999	3	119.39	109.10	105.04	13.91	103.87	79.04	128.87	N/A	18,333	19,256
30000 TO 59999	1	91.28	91.28	91.28			91.28	91.28	N/A	41,000	37,423
ALL _____											
	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	10	99.00	111.90	94.18	35.50	118.82	46.67	226.15	69.40 to 171.50	2,479	2,335
Total \$ _____											
1 TO 9999	10	99.00	111.90	94.18	35.50	118.82	46.67	226.15	69.40 to 171.50	2,479	2,335
10000 TO 29999	4	124.13	117.76	110.22	14.94	106.84	79.04	143.73	N/A	15,875	17,496
30000 TO 59999	1	91.28	91.28	91.28			91.28	91.28	N/A	41,000	37,423
ALL _____											
	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	104.20	122.54	106.45	44.92	115.12	46.67	226.15	46.67 to 226.15	1,741	1,854
10	1	127.17	127.17	127.17			127.17	127.17	N/A	1,200	1,526
20	4	89.23	86.97	88.88	9.72	97.85	69.40	100.00	N/A	13,536	12,031
30	4	124.13	117.76	110.22	14.94	106.84	79.04	143.73	N/A	15,875	17,496
ALL _____											
	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	104.20	122.54	106.45	44.92	115.12	46.67	226.15	46.67 to 226.15	1,741	1,854
100	1	127.17	127.17	127.17			127.17	127.17	N/A	1,200	1,526
101	6	89.23	92.63	92.00	15.79	100.68	69.40	128.87	69.40 to 128.87	14,857	13,669
102	1	143.73	143.73	143.73			143.73	143.73	N/A	8,500	12,217
104	1	119.39	119.39	119.39			119.39	119.39	N/A	20,000	23,878
ALL _____											
	15	100.00	112.09	101.13	31.54	110.83	46.67	226.15	82.53 to 128.87	8,619	8,717

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	15	MEDIAN:	100	COV:	39.59	95% Median C.I.:	82.53 to 128.87
TOTAL Sales Price:	129,345	WGT. MEAN:	101	STD:	44.38	95% Wgt. Mean C.I.:	85.19 to 117.08
TOTAL Adj.Sales Price:	129,295	MEAN:	112	AVG.ABS.DEV:	31.54	95% Mean C.I.:	87.51 to 136.67
TOTAL Assessed Value:	130,761						
AVG. Adj. Sales Price:	8,619	COD:	31.54	MAX Sales Ratio:	226.15		
AVG. Assessed Value:	8,717	PRD:	110.83	MIN Sales Ratio:	46.67		

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CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	6	104.20	122.54	106.45	44.92	115.12	46.67	226.15	46.67 to 226.15		1,741	1,854
10	2	93.59	93.59	93.15	6.85	100.47	87.18	100.00	N/A		3,322	3,095
20	3	127.17	108.48	109.63	15.59	98.95	69.40	128.87	N/A		6,733	7,382
30	3	91.28	104.68	93.64	23.62	111.79	79.04	143.73	N/A		24,000	22,474
40	1	119.39	119.39	119.39			119.39	119.39	N/A		20,000	23,878
<u>ALL</u>	<u>15</u>	<u>100.00</u>	<u>112.09</u>	<u>101.13</u>	<u>31.54</u>	<u>110.83</u>	<u>46.67</u>	<u>226.15</u>	<u>82.53 to 128.87</u>		<u>8,619</u>	<u>8,717</u>

Blaine County 2008 Assessment Actions taken to address the following property classes/subclasses:

Residential:

The review and data entry portion of the reappraisal for the rural area including farm buildings was completed for 2008. The rural residential homes were priced using the Marshall & Swift June of 2003 replacement cost new (RCN). All residential homes in the county are now on the same RCN. All data was given to the contracted appraiser for final review and determination of depreciation and value. The final values will go on the assessment rolls for 2009. Rural home-sites, except for multiple home-sites in the rural area, did not change from 2007, nor did any of the other residential lot values.

2008 Assessment Survey for Blaine County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor and appraisers
2.	Valuation done by:
	Assessor with assistance from the appraisers
3.	Pickup work done by whom:
	Assessor and appraisers
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2003
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2003 – All residential in the County, which includes the farms and ranches.
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	2003 – Using replacement cost new less depreciation utilizing the few sales the County experiences.
7.	Number of market areas/neighborhoods for this property class:
	One
8.	How are these defined?
	NA
9.	Is “Assessor Location” a usable valuation identity?
	Yes
10.	Does the assessor location “suburban” mean something other than rural residential? (<i>that is, does the “suburban” location have its own market?</i>)
	No

11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	None
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes

Residential Permit Numbers:

Permits	Information Statements	Other	Total
		3	3

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	13	MEDIAN:	98	COV:	32.28	95% Median C.I.:	79.04 to 128.87
TOTAL Sales Price:	127,495	WGT. MEAN:	100	STD:	32.98	95% Wgt. Mean C.I.:	84.03 to 116.47
TOTAL Adj.Sales Price:	127,445	MEAN:	102	AVG.ABS.DEV:	24.45	95% Mean C.I.:	82.22 to 122.08
TOTAL Assessed Value:	127,765						
AVG. Adj. Sales Price:	9,803	COD:	24.94	MAX Sales Ratio:	171.50		
AVG. Assessed Value:	9,828	PRD:	101.90	MIN Sales Ratio:	46.67		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	2	87.77	87.77	122.50	46.83	71.65	46.67	128.87	N/A	6,775	8,299
10/01/05 TO 12/31/05	1	79.04	79.04	79.04			79.04	79.04	N/A	22,500	17,783
01/01/06 TO 03/31/06	2	80.34	80.34	88.28	13.62	91.00	69.40	91.28	N/A	23,750	20,967
04/01/06 TO 06/30/06	1	98.00	98.00	98.00			98.00	98.00	N/A	500	490
07/01/06 TO 09/30/06	1	119.39	119.39	119.39			119.39	119.39	N/A	20,000	23,878
10/01/06 TO 12/31/06	2	96.47	96.47	95.99	14.45	100.50	82.53	110.40	N/A	3,625	3,479
01/01/07 TO 03/31/07	2	135.75	135.75	117.46	26.34	115.57	100.00	171.50	N/A	2,047	2,405
04/01/07 TO 06/30/07	2	115.46	115.46	127.07	24.49	90.86	87.18	143.73	N/A	6,025	7,656
<u>Study Years</u>											
07/01/05 TO 06/30/06	6	85.16	85.54	91.38	24.08	93.61	46.67	128.87	46.67 to 128.87	14,008	12,801
07/01/06 TO 06/30/07	7	110.40	116.39	117.43	21.34	99.11	82.53	171.50	82.53 to 171.50	6,199	7,279
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	6	94.64	95.17	97.36	14.90	97.75	69.40	119.39	69.40 to 119.39	12,541	12,210
<u>ALL</u>											
	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BREWSTER	2	74.22	74.22	76.88	6.49	96.55	69.40	79.04	N/A	14,500	11,147
DUNNING	11	100.00	107.23	107.14	24.38	100.09	46.67	171.50	82.53 to 143.73	8,949	9,588
<u>ALL</u>											
	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828
<u>ALL</u>											
	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	9	91.28	100.16	99.84	21.16	100.31	69.40	143.73	79.04 to 128.87	13,488	13,467
2	4	104.20	106.64	108.41	32.92	98.37	46.67	171.50	N/A	1,512	1,639
<u>ALL</u>											
	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	13	MEDIAN:	98	COV:	32.28	95% Median C.I.:	79.04 to 128.87
TOTAL Sales Price:	127,495	WGT. MEAN:	100	STD:	32.98	95% Wgt. Mean C.I.:	84.03 to 116.47
TOTAL Adj.Sales Price:	127,445	MEAN:	102	AVG.ABS.DEV:	24.45	95% Mean C.I.:	82.22 to 122.08
TOTAL Assessed Value:	127,765						
AVG. Adj. Sales Price:	9,803	COD:	24.94	MAX Sales Ratio:	171.50		
AVG. Assessed Value:	9,828	PRD:	101.90	MIN Sales Ratio:	46.67		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828
06											
07											
ALL	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828
21-0015											
21-0084											
58-0025											
NonValid School											
ALL	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	7	98.00	99.47	96.35	24.13	103.24	46.67	171.50	46.67 to 171.50	2,349	2,263
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	119.39	119.39	119.39			119.39	119.39	N/A	20,000	23,878
1920 TO 1939	5	91.28	102.46	96.75	27.20	105.91	69.40	143.73	N/A	18,200	17,608
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	13	MEDIAN:	98	COV:	32.28	95% Median C.I.:	79.04 to 128.87
TOTAL Sales Price:	127,495	WGT. MEAN:	100	STD:	32.98	95% Wgt. Mean C.I.:	84.03 to 116.47
TOTAL Adj.Sales Price:	127,445	MEAN:	102	AVG.ABS.DEV:	24.45	95% Mean C.I.:	82.22 to 122.08
TOTAL Assessed Value:	127,765						
AVG. Adj. Sales Price:	9,803	COD:	24.94	MAX Sales Ratio:	171.50		
AVG. Assessed Value:	9,828	PRD:	101.90	MIN Sales Ratio:	46.67		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	98.00	99.47	96.35	24.13	103.24	46.67	171.50	46.67 to 171.50	2,349	2,263
5000 TO 9999	2	106.57	106.57	111.52	34.88	95.56	69.40	143.73	N/A	7,500	8,364
Total \$ _____											
1 TO 9999	9	98.00	101.05	103.58	27.19	97.55	46.67	171.50	69.40 to 143.73	3,493	3,619
10000 TO 29999	3	119.39	109.10	105.04	13.91	103.87	79.04	128.87	N/A	18,333	19,256
30000 TO 59999	1	91.28	91.28	91.28			91.28	91.28	N/A	41,000	37,423
ALL _____											
	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	8	92.59	95.71	88.71	26.21	107.89	46.67	171.50	46.67 to 171.50	2,868	2,544
Total \$ _____											
1 TO 9999	8	92.59	95.71	88.71	26.21	107.89	46.67	171.50	46.67 to 171.50	2,868	2,544
10000 TO 29999	4	124.13	117.76	110.22	14.94	106.84	79.04	143.73	N/A	15,875	17,496
30000 TO 59999	1	91.28	91.28	91.28			91.28	91.28	N/A	41,000	37,423
ALL _____											
	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	98.00	101.82	98.51	31.16	103.36	46.67	171.50	N/A	1,960	1,930
20	4	89.23	86.97	88.88	9.72	97.85	69.40	100.00	N/A	13,536	12,031
30	4	124.13	117.76	110.22	14.94	106.84	79.04	143.73	N/A	15,875	17,496
ALL _____											
	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	98.00	101.82	98.51	31.16	103.36	46.67	171.50	N/A	1,960	1,930
101	6	89.23	92.63	92.00	15.79	100.68	69.40	128.87	69.40 to 128.87	14,857	13,669
102	1	143.73	143.73	143.73			143.73	143.73	N/A	8,500	12,217
104	1	119.39	119.39	119.39			119.39	119.39	N/A	20,000	23,878
ALL _____											
	13	98.00	102.15	100.25	24.94	101.90	46.67	171.50	79.04 to 128.87	9,803	9,828

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	9,828	PRD:	101.90	MIN Sales Ratio:	46.67		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	98.00	101.82	98.51	31.16	103.36	46.67	171.50	N/A	1,960	1,930
10	2	93.59	93.59	93.15	6.85	100.47	87.18	100.00	N/A	3,322	3,095
20	2	99.14	99.14	108.53	29.99	91.35	69.40	128.87	N/A	9,500	10,310
30	3	91.28	104.68	93.64	23.62	111.79	79.04	143.73	N/A	24,000	22,474
40	1	119.39	119.39	119.39			119.39	119.39	N/A	20,000	23,878
<u>ALL</u>	<u>13</u>	<u>98.00</u>	<u>102.15</u>	<u>100.25</u>	<u>24.94</u>	<u>101.90</u>	<u>46.67</u>	<u>171.50</u>	<u>79.04 to 128.87</u>	<u>9,803</u>	<u>9,828</u>

**2008 Correlation Section
for Blaine County**

Residential Real Property

I. Correlation

RESIDENTIAL: Two of the measures of central tendency are indicating that Blaine County has achieved an acceptable level of value. The mean, which is most likely to be affected by outliers, is above the range and the coefficient of dispersion is well above the standard. There are thirteen sales in the sample and it is worth noting that seven of the sales are under \$4000, thus the sample is heavily influenced by low dollar sales and an unorganized market for this type of property. There is no other information available that would indicate that the level of value for the residential class of property has not been met.

**2008 Correlation Section
for Blaine County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	25	13	52
2007	19	11	57.89
2006	16	7	43.75
2005	17	7	41.18
2004	14	7	50
2003	20	15	75
2002	23	20	86.96
2001	16	12	75

RESIDENTIAL: The percentage of sales used in the analysis of the residential class remains within a range of 41% to 58% over the last five years. The assessor continues to review sales and tries to utilize as many as possible.

**2008 Correlation Section
for Blaine County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Blaine County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	100.00	8.83	108.83	98.00
2007	95.70	0.97	96.63	98.00
2006	94.78	73.33	164.28	98.88
2005	93.61	4.04	97.39	93.61
2004	180.00	-10.12	161.78	98.00
2003	95	-1.4	93.67	95
2002	71	29.41	91.88	94
2001	85	1.5	86.28	85

RESIDENTIAL: The two statistics are totally dissimilar and do not support each other. There is no other information available to suggest that the R&O Ratio is not the best indication of the level of value for the residential class of property in Blaine County.

**2008 Correlation Section
for Blaine County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Blaine County**

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

% Change in Total Assessed Value in the Sales	Year	% Change in Assessed Value (excl. growth)
-1.35	2008	8.83
6.34	2007	0.97
23.77	2006	73.33
0	2005	4.04
-30.05	2004	-10.12
0	2003	-1.4
30.63	2002	29.41
0.5	2001	1.5

RESIDENTIAL: The increase in the base (excluding growth) is due to coding changes, several commercial properties were changed from a code (3) commercial to code (1) residential, an agricultural property code (5) was coded (1) residential and a mobile home was added to the tax roll. The sales file is more reflective of the assessment actions in that other than routine maintenance there were no major changes within the residential class for 2008.

2008 Correlation Section for Blaine County

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

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

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

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

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

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

**2008 Correlation Section
for Blaine County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98.00	100.25	102.15

RESIDENTIAL: Of the three measures of central tendency only the mean is out by approximately two points. The median measure of central tendency will be used as the best indicator for the level of value for the residential class of property.

**2008 Correlation Section
for Blaine County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	24.94	101.90
Difference	9.94	0

RESIDENTIAL: The coefficient of dispersion has not met the required standards and gives indication that properties are being disproportionately treated, however the sample is heavily influenced by low dollar sales and an unorganized market for this type of property.

**2008 Correlation Section
for Blaine County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	15	13	-2
Median	100.00	98.00	-2
Wgt. Mean	101.13	100.25	-0.88
Mean	112.09	102.15	-9.94
COD	31.54	24.94	-6.6
PRD	110.83	101.90	-8.93
Min Sales Ratio	46.67	46.67	0
Max Sales Ratio	226.15	171.50	-54.65

RESIDENTIAL: The table will indicate two less sales in the file, one was a mobile home sale and the other was a private lot sale that seemed peculiar. It had previously been purchased for \$1500 and then when approached the seller got rid of the lot for \$650. Otherwise there were no valuation changes from the Preliminary Statistics to the R&O Statistics which is a reflection of the assessment actions reported by the assessor in the 2008 Assessment Survey for Blaine County for the residential property class.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Qrtrs											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
Study Years											
07/01/04 TO 06/30/05											
07/01/05 TO 06/30/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
07/01/06 TO 06/30/07											
Calendar Yrs											
01/01/05 TO 12/31/05											
01/01/06 TO 12/31/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04											
____ALL____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

SCHOOL DISTRICT *

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

YEAR BUILT *

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

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

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SALE PRICE *

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

ASSESSED VALUE *

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

COST RANK

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

OCCUPANCY CODE

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

Blaine County 2008 Assessment Actions taken to address the following property classes/subclasses:

Commercial:

Commercial property, land and improvements, was reviewed but new values will not be established until assessment year 2009 along with the residential property..

Blaine County has few commercial properties resulting in none or very limited sales.

2008 Assessment Survey for Blaine County

Commercial/Industrial Appraisal Information

1.	Data collection done by: Assessor and appraisers
2.	Valuation done by: Assessor with the assistance of the appraisers
3.	Pickup work done by whom: Assessor, assistant and appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? 1989
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information? 1989
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class? NA
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? Considers if rents are available
8.	Number of market areas/neighborhoods for this property class? One
9.	How are these defined? NA
10.	Is “Assessor Location” a usable valuation identity? No, there are too few commercial properties to rely on specific locations for assistance in valuing.
11.	Does the assessor location “suburban” mean something other than rural commercial? (<i>that is, does the “suburban” location have its own market?</i>) No

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	None

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
		0	0

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Qrtrs											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
Study Years											
07/01/04 TO 06/30/05											
07/01/05 TO 06/30/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
07/01/06 TO 06/30/07											
Calendar Yrs											
01/01/05 TO 12/31/05											
01/01/06 TO 12/31/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04											
____ALL____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

SCHOOL DISTRICT *

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

YEAR BUILT *

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

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

Printed: 03/31/2008 12:18:00

SALE PRICE *

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

ASSESSED VALUE *

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

COST RANK

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

OCCUPANCY CODE

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

**2008 Correlation Section
for Blaine County**

Commerical Real Property

I. Correlation

COMMERCIAL: The statistical sampling for the commercial class of property consists of one sale this does not represent the population as a whole. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

**2008 Correlation Section
for Blaine County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	3	1	33.33
2007	3	1	33.33
2006	2	0	0
2005	1	0	0
2004	2	2	100
2003			
2002	1	1	100
2001	2	2	100

COMMERCIAL: The percentage of qualified sales for the commercial class of property remained constant from 2007 to 2008. The only qualified sale in the sales file is the Post Office in Brewster which is now closed. The two remaining sales in the sales file are not representative of the commercial class as a whole. One is a church that has been converted to an office and living quarters, making it a substantially changed property, the other is a family 1/3 interest sale.

**2008 Correlation Section
for Blaine County**

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

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

Adjusting for Selective Reappraisal

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

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for Blaine County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	21.21	7.52	22.8	21.21
2007	21.21	0	21.21	21.21
2006	0.00	-4.02	0	0.00
2005	0.00	4.03	0	0.00
2004	526.75	-3.54	508.1	526.75
2003				
2002	41	0.94	41.39	0
2001	0	-0.75	0	0

COMMERCIAL: The two statistics are somewhat similar and supportive of each other. However, with only one sale in the sample any reliance on these measures for statistical analysis is meaningless.

**2008 Correlation Section
for Blaine County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Blaine County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
N/A	2008	7.52
0	2007	0
N/A	2006	-4.02
0	2005	4.03
0	2004	-3.54
	2003	
0	2002	0.94
0	2001	-0.75

COMMERCIAL: The increase in the base (excluding growth) is due to coding changes four older residential properties were changed from a code (1) residential to code (3) commercial. The sales file is more reflective of the assessment actions in that other than routine maintenance there were no major changes within the commercial class for 2008.

2008 Correlation Section for Blaine County

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

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

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

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

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

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

**2008 Correlation Section
for Blaine County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	21.21	21.21	21.21

COMMERCIAL: There is only one sale in the sample therefore any reliance on these measures for statistical analysis is meaningless.

**2008 Correlation Section
for Blaine County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	0.00	99.98
Difference	0	0

COMMERCIAL: There is only one sale in the sample therefore any reliance on these measures for statistical analysis is meaningless.

**2008 Correlation Section
for Blaine County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1	1	0
Median	21.21	21.21	0
Wgt. Mean	21.21	21.21	0
Mean	21.21	21.21	0
COD	0.00	0.00	0
PRD	99.98	99.98	0
Min Sales Ratio	21.21	21.21	0
Max Sales Ratio	21.21	21.21	0

COMMERCIAL: The table will indicate no change from the Preliminary Statistics to the R&O Statistics which is a reflection of the assessment actions reported by the assessor in the 2008 Assessment Survey for Blaine County for the commercial property class.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	17	MEDIAN:	75	COV:	15.43	95% Median C.I.:	71.63 to 83.93	(! : Derived)
(AgLand) TOTAL Sales Price:	3,563,255	WGT. MEAN:	78	STD:	11.82	95% Wgt. Mean C.I.:	73.93 to 83.04	
(AgLand) TOTAL Adj.Sales Price:	3,555,755	MEAN:	77	AVG.ABS.DEV:	7.40	95% Mean C.I.:	70.54 to 82.69	
(AgLand) TOTAL Assessed Value:	2,790,856							
AVG. Adj. Sales Price:	209,162	COD:	9.82	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	164,168	PRD:	97.61	MIN Sales Ratio:	55.11			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	83.93	83.93	83.93			83.93	83.93	N/A	382,561	321,083
10/01/04 TO 12/31/04	1	77.50	77.50	77.50			77.50	77.50	N/A	228,000	176,710
01/01/05 TO 03/31/05	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400
04/01/05 TO 06/30/05	5	75.05	75.12	75.37	0.61	99.67	74.45	76.02	N/A	302,411	227,922
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	3	96.29	90.64	97.82	11.21	92.66	71.63	104.00	N/A	106,966	104,637
01/01/06 TO 03/31/06	3	72.25	73.18	72.99	2.81	100.25	70.59	76.69	N/A	130,233	95,059
04/01/06 TO 06/30/06	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	66.22	66.22	66.67	14.13	99.32	56.86	75.57	N/A	94,600	63,067
<u>Study Years</u>											
07/01/04 TO 06/30/05	8	75.22	74.02	76.13	5.58	97.23	55.11	83.93	55.11 to 83.93	278,119	211,725
07/01/05 TO 06/30/06	7	76.69	82.56	85.05	13.47	97.07	70.59	104.00	70.59 to 104.00	163,085	138,702
07/01/06 TO 06/30/07	2	66.22	66.22	66.67	14.13	99.32	56.86	75.57	N/A	94,600	63,067
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	9	75.05	78.07	78.02	11.23	100.06	55.11	104.00	71.63 to 96.29	215,032	167,769
01/01/06 TO 12/31/06	4	74.47	76.50	80.05	6.82	95.56	70.59	86.47	N/A	205,175	164,250
<u>ALL</u>											
	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1453	7	75.39	73.81	76.11	6.07	96.98	55.11	83.93	55.11 to 83.93	278,253	211,765
1459	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
1461	1	96.29	96.29	96.29			96.29	96.29	N/A	156,200	150,400
1591	2	65.77	65.77	67.95	13.55	96.79	56.86	74.68	N/A	119,191	80,990
1593	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
1733	1	77.50	77.50	77.50			77.50	77.50	N/A	228,000	176,710
1735	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
1877	1	75.57	75.57	75.57			75.57	75.57	N/A	99,200	74,965
1881	2	71.42	71.42	71.73	1.16	99.56	70.59	72.25	N/A	145,750	104,552
<u>ALL</u>											
	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	17	MEDIAN:	75	COV:	15.43	95% Median C.I.:	71.63 to 83.93	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	3,555,755	MEAN:	77	AVG.ABS.DEV:	7.40	95% Mean C.I.:	70.54 to 82.69	
(AgLand) TOTAL Assessed Value:	2,790,856							
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AVG. Assessed Value:	164,168	PRD:	97.61	MIN Sales Ratio:	55.11			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	16	75.48	76.93	78.54	10.11	97.95	55.11	104.00	72.25 to 83.93	220,734	173,354	
GRASS-N/A	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
05-0071	16	75.48	77.96	79.18	8.74	98.46	56.86	104.00	72.25 to 83.93	215,838	170,903	
21-0015	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400	
21-0084												
58-0025												
NonValid School												
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	17	MEDIAN:	75	COV:	15.43	95% Median C.I.:	71.63 to 83.93	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	3,555,755	MEAN:	77	AVG.ABS.DEV:	7.40	95% Mean C.I.:	70.54 to 82.69	
(AgLand) TOTAL Assessed Value:	2,790,856							
AVG. Adj. Sales Price:	209,162	COD:	9.82	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	164,168	PRD:	97.61	MIN Sales Ratio:	55.11			

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
180.01 TO 330.00	6	72.52	68.21	68.29	10.15	99.88	55.11	76.69	55.11 to 76.69	96,807	66,111
330.01 TO 650.00	5	75.05	84.45	83.04	14.22	101.70	72.25	104.00	N/A	169,402	140,676
650.01 +	5	77.50	79.86	79.55	4.90	100.39	75.39	86.47	N/A	420,779	334,722
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
60000 TO 99999	4	73.08	69.93	70.23	8.49	99.57	56.86	76.69	N/A	94,600	66,434
100000 TO 149999	4	74.57	77.06	78.95	16.47	97.61	55.11	104.00	N/A	122,881	97,016
150000 TO 249999	4	76.28	80.27	79.26	8.68	101.27	72.25	96.29	N/A	196,482	155,739
250000 TO 499999	3	83.93	82.14	82.37	4.15	99.72	76.02	86.47	N/A	394,506	324,969
500000 +	1	75.39	75.39	75.39			75.39	75.39	N/A	692,380	521,997
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
30000 TO 59999	2	55.99	55.99	55.93	1.56	100.10	55.11	56.86	N/A	96,169	53,785
60000 TO 99999	4	75.01	74.33	74.41	2.41	99.88	70.59	76.69	N/A	97,126	72,275
100000 TO 149999	3	74.68	83.64	82.09	14.17	101.90	72.25	104.00	N/A	163,527	134,236
150000 TO 249999	3	77.50	82.95	81.68	9.14	101.55	75.05	96.29	N/A	194,810	159,128
250000 TO 499999	3	83.93	82.14	82.37	4.15	99.72	76.02	86.47	N/A	394,506	324,969
500000 +	1	75.39	75.39	75.39			75.39	75.39	N/A	692,380	521,997
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

Blaine County 2008 Assessment Actions taken to address the following property classes/subclasses:

Agricultural:

The assessor has updated land use which was certified to the Natural Resource District. The land owner furnishes a map to the assessor from the FSA or NRCS from which she updated her records. The assessor believes there will be a change in acres per land classification groupings resulting in valuations changes for the 2008 Abstract. The land values, unless a use change occurred, will not change for 2008. Agricultural building values were reviewed and values adjusted where warranted.

2008 Assessment Survey for Blaine County

Agricultural Appraisal Information

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

6.	What is the date of the soil survey currently used?
	1993
7.	What date was the last countywide land use study completed?
	2008 Land owners brought in their maps from FSA or NRCS and the assessors updated her records.
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection and NRD certification of irrigated acres
b.	By whom?
	Assessor & Appraiser
c.	What proportion is complete / implemented at this time?
	100%
8.	Number of market areas/neighborhoods in the agricultural property class:
	One

9.	How are market areas/neighborhoods defined in this property class?
	NA
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Permits	Information Statements	Other	Total
		16	16

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	17	MEDIAN:	75	COV:	15.43	95% Median C.I.:	71.63 to 83.93	(! : Derived)
(AgLand) TOTAL Sales Price:	3,563,255	WGT. MEAN:	78	STD:	11.82	95% Wgt. Mean C.I.:	73.93 to 83.04	
(AgLand) TOTAL Adj.Sales Price:	3,555,755	MEAN:	77	AVG.ABS.DEV:	7.40	95% Mean C.I.:	70.54 to 82.69	
(AgLand) TOTAL Assessed Value:	2,790,856							
AVG. Adj. Sales Price:	209,162	COD:	9.82	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	164,168	PRD:	97.61	MIN Sales Ratio:	55.11			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	83.93	83.93	83.93			83.93	83.93	N/A	382,561	321,083
10/01/04 TO 12/31/04	1	77.50	77.50	77.50			77.50	77.50	N/A	228,000	176,710
01/01/05 TO 03/31/05	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400
04/01/05 TO 06/30/05	5	75.05	75.12	75.37	0.61	99.67	74.45	76.02	N/A	302,411	227,922
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	3	96.29	90.64	97.82	11.21	92.66	71.63	104.00	N/A	106,966	104,637
01/01/06 TO 03/31/06	3	72.25	73.18	72.99	2.81	100.25	70.59	76.69	N/A	130,233	95,059
04/01/06 TO 06/30/06	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	66.22	66.22	66.67	14.13	99.32	56.86	75.57	N/A	94,600	63,067
<u>Study Years</u>											
07/01/04 TO 06/30/05	8	75.22	74.02	76.13	5.58	97.23	55.11	83.93	55.11 to 83.93	278,119	211,725
07/01/05 TO 06/30/06	7	76.69	82.56	85.05	13.47	97.07	70.59	104.00	70.59 to 104.00	163,085	138,702
07/01/06 TO 06/30/07	2	66.22	66.22	66.67	14.13	99.32	56.86	75.57	N/A	94,600	63,067
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	9	75.05	78.07	78.02	11.23	100.06	55.11	104.00	71.63 to 96.29	215,032	167,769
01/01/06 TO 12/31/06	4	74.47	76.50	80.05	6.82	95.56	70.59	86.47	N/A	205,175	164,250
<u>ALL</u>											
	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1453	7	75.39	73.81	76.11	6.07	96.98	55.11	83.93	55.11 to 83.93	278,253	211,765
1459	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
1461	1	96.29	96.29	96.29			96.29	96.29	N/A	156,200	150,400
1591	2	65.77	65.77	67.95	13.55	96.79	56.86	74.68	N/A	119,191	80,990
1593	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
1733	1	77.50	77.50	77.50			77.50	77.50	N/A	228,000	176,710
1735	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
1877	1	75.57	75.57	75.57			75.57	75.57	N/A	99,200	74,965
1881	2	71.42	71.42	71.73	1.16	99.56	70.59	72.25	N/A	145,750	104,552
<u>ALL</u>											
	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Assessed Value:	2,790,856							
AVG. Adj. Sales Price:	209,162	COD:	9.82	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	164,168	PRD:	97.61	MIN Sales Ratio:	55.11			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	16	75.48	76.93	78.54	10.11	97.95	55.11	104.00	72.25 to 83.93	220,734	173,354	
GRASS-N/A	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
05-0071	16	75.48	77.96	79.18	8.74	98.46	56.86	104.00	72.25 to 83.93	215,838	170,903	
21-0015	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400	
21-0084												
58-0025												
NonValid School												
ALL	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Adj.Sales Price:	3,555,755	MEAN:	77	AVG.ABS.DEV:	7.40	95% Mean C.I.:	70.54 to 82.69	
(AgLand) TOTAL Assessed Value:	2,790,856							
AVG. Adj. Sales Price:	209,162	COD:	9.82	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	164,168	PRD:	97.61	MIN Sales Ratio:	55.11			

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
180.01 TO 330.00	6	72.52	68.21	68.29	10.15	99.88	55.11	76.69	55.11 to 76.69	96,807	66,111
330.01 TO 650.00	5	75.05	84.45	83.04	14.22	101.70	72.25	104.00	N/A	169,402	140,676
650.01 +	5	77.50	79.86	79.55	4.90	100.39	75.39	86.47	N/A	420,779	334,722
ALL											
	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
60000 TO 99999	4	73.08	69.93	70.23	8.49	99.57	56.86	76.69	N/A	94,600	66,434
100000 TO 149999	4	74.57	77.06	78.95	16.47	97.61	55.11	104.00	N/A	122,881	97,016
150000 TO 249999	4	76.28	80.27	79.26	8.68	101.27	72.25	96.29	N/A	196,482	155,739
250000 TO 499999	3	83.93	82.14	82.37	4.15	99.72	76.02	86.47	N/A	394,506	324,969
500000 +	1	75.39	75.39	75.39			75.39	75.39	N/A	692,380	521,997
ALL											
	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
30000 TO 59999	2	55.99	55.99	55.93	1.56	100.10	55.11	56.86	N/A	96,169	53,785
60000 TO 99999	4	75.01	74.33	74.41	2.41	99.88	70.59	76.69	N/A	97,126	72,275
100000 TO 149999	3	74.68	83.64	82.09	14.17	101.90	72.25	104.00	N/A	163,527	134,236
150000 TO 249999	3	77.50	82.95	81.68	9.14	101.55	75.05	96.29	N/A	194,810	159,128
250000 TO 499999	3	83.93	82.14	82.37	4.15	99.72	76.02	86.47	N/A	394,506	324,969
500000 +	1	75.39	75.39	75.39			75.39	75.39	N/A	692,380	521,997
ALL											
	17	75.39	76.62	78.49	9.82	97.61	55.11	104.00	71.63 to 83.93	209,162	164,168

**2008 Correlation Section
for Blaine County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: Of the three measures of central tendency only the median is within the acceptable range, there does not appear to be a particular outlier(s) or high dollar sale(s) skewing the other two measures. Both qualitative measures the COD 9.82 and the PRD 97.61 (98 when rounded) have met the standards. The seventeen sales are indicating a price per acre range of \$226 to \$426 or an average sale price per acre of \$310 and fourteen of these sales are between approximately ninety-nine to one-hundred percent grassland.

Because of known assessment practices it is believed that Blaine County has attained an acceptable level of value and has uniform and proportionate assessments within the agricultural unimproved class of property.

**2008 Correlation Section
for Blaine County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	24	17	70.83
2007	16	15	93.75
2006	10	10	100
2005	8	6	75
2004	11	8	72.73
2003	24	12	50
2002	23	9	39.13
2001	19	11	57.89

AGRICULTURAL UNIMPROVED: A review of the remaining nine sales reveals that three are family transactions, two were land trades, one was a 1999 purchase, one was not on the open market-sold to neighbor, one was in multiple counties and one was sold as a home-site and should have been moved from the agricultural file to the residential file.

**2008 Correlation Section
for Blaine County**

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

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

Adjusting for Selective Reappraisal

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

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for Blaine County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	75.39	0.34	75.65	75.39
2007	75.39	0	75.39	75.39
2006	48.13	50.54	72.46	75.22
2005	82.73	0	82.73	82.73
2004	86.34	-0.12	86.23	82.73
2003	82	-0.05	81.96	82
2002	63	5.52	66.48	74
2001	61	30.2	79.42	75

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

**2008 Correlation Section
for Blaine County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Blaine County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
0	2008	0.34
0	2007	0
56.36	2006	50.54
0	2005	0
-1.3	2004	-0.12
0	2003	-0.05
12.57	2002	5.52
22.61	2001	30.2

AGRICULTURAL UNIMPROVED: The slight difference in the percent change in the sales file compared to the percent change in the base is a reflection of updating land use from maps furnished to the assessor by the FSA or NRCS. The land values remained the same within the agricultural unimproved class.

2008 Correlation Section for Blaine County

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

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

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

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

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

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

**2008 Correlation Section
for Blaine County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	75.39	78.49	76.62

AGRICULTURAL UNIMPROVED: Of the three measures of central tendency only the median measure is within the required parameters. The seventeen sales are indicating a price per acre range of \$226 to \$426 or an average sale price per acre of \$310 and fourteen of these sales are between approximately ninety-nine to one-hundred percent grassland. There is no information available to determine that the median measure of central tendency is not the best indicator to describe the level of value for the agricultural unimproved class of property.

**2008 Correlation Section
for Blaine County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	9.82	97.61
Difference	0	-0.39

AGRICULTURAL UNIMPROVED: The coefficient of dispersion and the price-related differential (when rounded becomes 98 and acceptable) are both within the acceptable ranges. Both statistics indicate that uniformity has been met for the agricultural unimproved class of property within Blaine County.

**2008 Correlation Section
for Blaine County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	17	17	0
Median	75.39	75.39	0
Wgt. Mean	78.49	78.49	0
Mean	76.62	76.62	0
COD	9.82	9.82	0
PRD	97.61	97.61	0
Min Sales Ratio	55.11	55.11	0
Max Sales Ratio	104.00	104.00	0

AGRICULTURAL UNIMPROVED: The table will indicate no change from the Preliminary Statistics to the R&O Statistics which is a reflection of the assessment actions reported by the assessor in the 2008 Assessment Survey for Blaine County for the agricultural unimproved property class.

County 5 - Blaine

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 1,514	Value 117,029,678	Total Growth 371,277 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	51	50,934	0	0	1	6,420	52	57,354	
2. Res Improv Land	107	208,056	1	10,642	21	67,225	129	285,923	
3. Res Improvements	107	1,872,044	1	1,510	27	652,114	135	2,525,668	
4. Res Total	158	2,131,034	1	12,152	28	725,759	187	2,868,945	0
% of Total	84.49	74.27	0.53	0.42	14.97	25.29	12.35	2.45	0.00
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	158	2,131,034	1	12,152	28	725,759	187	2,868,945	0
% of Total	84.49	74.27	0.53	0.42	14.97	25.29	12.35	2.45	0.00

County 5 - Blaine

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 1,514	Value 117,029,678	Total Growth 371,277 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	5	5,956	0	0	2	12,253	7	18,209	
10. Comm Improv Land	23	24,282	0	0	3	22,016	26	46,298	
11. Comm Improvements	25	366,859	0	0	14	156,910	39	523,769	
12. Comm Total	30	397,097	0	0	16	191,179	46	588,276	0
% of Total	65.21	67.50	0.00	0.00	34.78	32.49	3.03	0.50	0.00
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	30	397,097	0	0	16	191,179	46	588,276	0
% of Total	65.21	67.50	0.00	0.00	34.78	32.49	3.03	0.50	0.00
17. Taxable Total	188	2,528,131	1	12,152	44	916,938	233	3,457,221	0
% of Total	80.68	73.12	0.42	0.35	18.88	20.99	15.38	2.95	0.00

County 5 - Blaine

2008 County Abstract of Assessment for Real Property, Form 45

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

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	32	0	32	64

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,097	91,194,736	1,097	91,194,736
28. Ag-Improved Land	1	15,255	0	0	178	15,537,679	179	15,552,934
29. Ag-Improvements	1	53,942	0	0	183	6,770,845	184	6,824,787
30. Ag-Total Taxable							1,281	113,572,457

County 5 - Blaine

2008 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	1	1.000	1,500	0	0.000	0	
33. HomeSite Improvements	1		45,572	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	1	4.000	6,000	0	0.000	0	
37. FarmSite Improv	1		8,370	0		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	16	19.000	28,500	16	19.000	28,500	
32. HomeSite Improv Land	155	200.800	301,200	156	201.800	302,700	
33. HomeSite Improvements	144		4,396,564	145		4,442,136	371,277
34. HomeSite Total				161	220.800	4,773,336	
35. FarmSite UnImp Land	26	42.450	55,675	26	42.450	55,675	
36. FarmSite Impr Land	153	451.100	675,150	154	455.100	681,150	
37. FarmSite Improv	170		2,374,281	171		2,382,651	0
38. FarmSite Total				197	497.550	3,119,476	
39. Road & Ditches		280.320			280.320		
40. Other-Non Ag Use		26.000	0		26.000	0	
41. Total Section VI				358	1,024.670	7,892,812	371,277

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

County 5 - Blaine

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,149.210	678,034	1,149.210	678,034
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	191.000	112,690	191.000	112,690
49. 3A1	0.000	0	0.000	0	762.900	438,668	762.900	438,668
50. 3A	0.000	0	0.000	0	1,706.780	955,797	1,706.780	955,797
51. 4A1	0.000	0	0.000	0	5,896.530	2,948,265	5,896.530	2,948,265
52. 4A	0.000	0	0.000	0	1,387.500	645,189	1,387.500	645,189
53. Total	0.000	0	0.000	0	11,093.920	5,778,643	11,093.920	5,778,643
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	13.000	6,045	13.000	6,045
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	102.000	30,600	102.000	30,600
59. 3D	0.000	0	0.000	0	163.000	45,640	163.000	45,640
60. 4D1	0.000	0	0.000	0	737.730	173,367	737.730	173,367
61. 4D	0.000	0	0.000	0	125.000	29,375	125.000	29,375
62. Total	0.000	0	0.000	0	1,140.730	285,027	1,140.730	285,027
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	306.290	91,887	306.290	91,887
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	1,907.000	524,427	1,907.000	524,427
67. 3G1	0.000	0	0.000	0	2,602.140	611,504	2,602.140	611,504
68. 3G	0.000	0	0.000	0	5,469.800	1,285,405	5,469.800	1,285,405
69. 4G1	1.000	235	0.000	0	107,005.650	25,146,354	107,006.650	25,146,589
70. 4G	32.000	7,520	0.000	0	305,251.150	71,734,049	305,283.150	71,741,569
71. Total	33.000	7,755	0.000	0	422,542.030	99,393,626	422,575.030	99,401,381
72. Waste	0.000	0	0.000	0	4,826.690	119,769	4,826.690	119,769
73. Other	0.000	0	0.000	0	1,955.500	94,825	1,955.500	94,825
74. Exempt	0.000		0.000		10,692.500		10,692.500	
75. Total	33.000	7,755	0.000	0	441,558.870	105,671,890	441,591.870	105,679,645

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	11,093.920	5,778,643	11,093.920	5,778,643
77.Dry Land	0.000	0	0.000	0	1,140.730	285,027	1,140.730	285,027
78.Grass	33.000	7,755	0.000	0	422,542.030	99,393,626	422,575.030	99,401,381
79.Waste	0.000	0	0.000	0	4,826.690	119,769	4,826.690	119,769
80.Other	0.000	0	0.000	0	1,955.500	94,825	1,955.500	94,825
81.Exempt	0.000	0	0.000	0	10,692.500	0	10,692.500	0
82.Total	33.000	7,755	0.000	0	441,558.870	105,671,890	441,591.870	105,679,645

2008 Agricultural Land Detail

County 5 - Blaine

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,149.210	10.36%	678,034	11.73%	590.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	191.000	1.72%	112,690	1.95%	590.000
3A1	762.900	6.88%	438,668	7.59%	575.000
3A	1,706.780	15.38%	955,797	16.54%	560.000
4A1	5,896.530	53.15%	2,948,265	51.02%	500.000
4A	1,387.500	12.51%	645,189	11.17%	465.001
Irrigated Total	11,093.920	100.00%	5,778,643	100.00%	520.883

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	13.000	1.14%	6,045	2.12%	465.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	102.000	8.94%	30,600	10.74%	300.000
3D	163.000	14.29%	45,640	16.01%	280.000
4D1	737.730	64.67%	173,367	60.82%	235.000
4D	125.000	10.96%	29,375	10.31%	235.000
Dry Total	1,140.730	100.00%	285,027	100.00%	249.863

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	306.290	0.07%	91,887	0.09%	300.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	1,907.000	0.45%	524,427	0.53%	275.001
3G1	2,602.140	0.62%	611,504	0.62%	235.000
3G	5,469.800	1.29%	1,285,405	1.29%	235.000
4G1	107,006.650	25.32%	25,146,589	25.30%	235.000
4G	305,283.150	72.24%	71,741,569	72.17%	235.000
Grass Total	422,575.030	100.00%	99,401,381	100.00%	235.227

Irrigated Total	11,093.920	2.51%	5,778,643	5.47%	520.883
Dry Total	1,140.730	0.26%	285,027	0.27%	249.863
Grass Total	422,575.030	95.69%	99,401,381	94.06%	235.227
Waste	4,826.690	1.09%	119,769	0.11%	24.813
Other	1,955.500	0.44%	94,825	0.09%	48.491
Exempt	10,692.500	2.42%			
Market Area Total	441,591.870	100.00%	105,679,645	100.00%	239.315

As Related to the County as a Whole

Irrigated Total	11,093.920	100.00%	5,778,643	100.00%	
Dry Total	1,140.730	100.00%	285,027	100.00%	
Grass Total	422,575.030	100.00%	99,401,381	100.00%	
Waste	4,826.690	100.00%	119,769	100.00%	
Other	1,955.500	100.00%	94,825	100.00%	
Exempt	10,692.500	100.00%			
Market Area Total	441,591.870	100.00%	105,679,645	100.00%	

2008 Agricultural Land Detail

County 5 - Blaine

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	11,093.920	5,778,643
Dry	0.000	0	0.000	0	1,140.730	285,027
Grass	33.000	7,755	0.000	0	422,542.030	99,393,626
Waste	0.000	0	0.000	0	4,826.690	119,769
Other	0.000	0	0.000	0	1,955.500	94,825
Exempt	0.000	0	0.000	0	10,692.500	0
Total	33.000	7,755	0.000	0	441,558.870	105,671,890

AgLand	Total Acres	Total Value	Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	11,093.920	5,778,643	11,093.920	2.51%	5,778,643	5.47%	520.883
Dry	1,140.730	285,027	1,140.730	0.26%	285,027	0.27%	249.863
Grass	422,575.030	99,401,381	422,575.030	95.69%	99,401,381	94.06%	235.227
Waste	4,826.690	119,769	4,826.690	1.09%	119,769	0.11%	24.813
Other	1,955.500	94,825	1,955.500	0.44%	94,825	0.09%	48.491
Exempt	10,692.500	0	10,692.500	2.42%	0	0.00%	0.000
Total	441,591.870	105,679,645	441,591.870	100.00%	105,679,645	100.00%	239.315

* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the
2007 Certificate of Taxes Levied (CTL)**

05 Blaine

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	2,636,237	2,868,945	232,708	8.83	0	8.83
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	4,755,443	4,773,336	17,893	0.38	*-----	0.38
4. Total Residential (sum lines 1-3)	7,391,680	7,642,281	250,601	3.39	0	3.39
5. Commercial	547,147	588,276	41,129	7.52	0	7.52
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	3,136,671	3,119,476	-17,195	-0.55	371,277	-12.38
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	3,683,818	3,707,752	23,934	0.65	0	0.65
10. Total Non-Agland Real Property	11,075,498	11,350,033	274,535	2.48	371,277	-0.87
11. Irrigated	4,995,110	5,778,643	783,533	15.69		
12. Dryland	350,997	285,027	-65,970	-18.8		
13. Grassland	99,760,013	99,401,381	-358,632	-0.36		
14. Wasteland	119,644	119,769	125	0.1		
15. Other Agland	95,075	95,075	-250	-0.26		
16. Total Agricultural Land	105,320,839	105,679,645	358,806	0.34		
17. Total Value of All Real Property (Locally Assessed)	116,396,337	117,029,678	633,341	0.54	371,277	0.23

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

2007 Plan of Assessment for BLAINE COUNTY
Years: 2008, 2009, 2010
Date: June 15, 2007

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows.

- (1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
 - (2) 75% of actual value for agricultural land and horticultural land; and
 - (3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.
- Reference, Neb. Rev. Stat. 77-201 (R.S. Supp 2004).

General Description of Real Property in Blaine County

Per the 2007 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	172	11	2
Commercial	42	3	1
Agricultural	1288	86	97
Taxable acres---- 441,693.81			

Other pertinent facts: 86% of Blaine County is agricultural, and of the 86%, 97.4% consists primarily of grassland. Eleven percent is classified residential and 3 percent is classified

commercial. Blaine County has no industrial, recreational, or special value property types in current assessment year. For assessment year 2007- 2 information statements were filed with the county reporting a new addition to a property.

For more information see 2007 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

Assessor, 1 assistant, and 1 data collection assistant

The budget for the fiscal year was \$15,650. There is a planned increase for the 2007-08 budget year.

The assessor attends all mandatory meetings, the spring and fall workshop, and attend monthly West Central District meetings as time permits. The assessor also plans to attend a mapping class if offered by the Department and will attend a management class in the fall. Approved books are kept in the office as reference for assessment issues. The assessor refers to the assessor's manual for procedural clarification.

B. Cadastral Maps

In 2006, Blaine County signed a contract with Miller and Associates to produce plat maps for the villages of Dunning and Brewster. A small portion of the Village of Halsey is in Blaine County. It is planned that a plat be developed showing those properties also. Miller and Associates will produce base maps with the capability to update ownership changes. The cadastrals will be updated by Miller and Associates. This is an ongoing project into 2007-2008.

C. Property Record Cards

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

D. Software

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

E. Web Access

Not available at this time

Current Assessment Procedures for Real Property

A. Discover, List, & Inventory All Property

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

B. Data Collection

The Assessor along with her assistant physically inspects property. Residential property inspections within the villages are complete for 2007.

C. Review Assessment Sales Ration Studies before Assessment Actions

Ration studies are done through a combination of assessor, field liaison, and contracted appraiser to make sure ratios are in line with accepted standards. Larry Rexroth maintained depreciation schedules for the villages for the 2007 assessment year. The assessor uses all resources available, including the contracted appraiser, field liaison, and the Nebraska Department of Revenue.

D. Approaches to Value

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

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

E. Reconciliation of Final Value and documentation

Reports are filed and records are kept in house

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

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

Level of Value, Quality, and Uniformity for assessment year 2007

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98.00	00.00	99.98
Commercial	21.21	00.00	00.00
Agricultural	75.39	9.47	98.55

For more information regarding statistical measures, see 2006 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2008.

Residential

The re-appraisal for the villages of Brewster, Dunning, and Halsey are complete with current depreciation and costing tables applied to properties.

Rural Residential

Properties bordering the villages will be completed with depreciation applied; these will be the smaller acreages that will be included in the depreciation study.

Physical inspection is on-going. Data is being entered into TerraScan and will be implemented for 2008.

Commercial

Larry Rexroth has been contracted to complete this class for 2008. There are 16-20 properties to reappraise.

Agricultural

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

2009

Residential

Off-site inspection of villages.

Rural Residential

To keep re-appraisal current we will physically inspect a percentage of the county to satisfy the 6-Year inspection cycle as stated in statute. Off-site inspection will be used unless, on-site inspection is indicated.

Commercial

On-site inspection of all properties.

Rural

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

2010**Residential**

Maintain current appraisal by physical off-site inspection of the Villages.

Rural Residential

Maintain current appraisal by a percentage of off-site inspections so as to visit entire county within a 6 year period..

Commercial

Off-site inspection to maintain current appraisal.

Agricultural

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

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

DUTIES AND RESPONSIBILITIES**1. Record Maintenance, Mapping updates, & Ownership changes****2 Annually prepare and file Assessor Administrative Reports required by law/regulation**

- a. Abstracts (Real and Personal Property)
- b. Assessor Survey
- c. Sale information to PA&T roster & annual Assessed Value update with abstract.
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Educational Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

3. Personal Property

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

4. Permissive Exemptions

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

5. Taxable Government Owned Property

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

6. Homesteads Exemptions

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

7. Centrally Assessed

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

8. Tax Increment Financing

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Not applicable to Blaine County.

9. Tax Districts and Tax Rates

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

10. Tax Lists

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

11. Tax List Corrections

Prepare tax list correction documents for county board approval.

12. County Board of Equalization

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

13. TERC Appeals

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

14. TERC Statewide Equalization

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

15. Education

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

Respectfully submitted:

Assessor Signature: April Wescott

Date: October 31, 2007

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.

2008 Assessment Survey for Blaine County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	None
2.	Appraiser(s) on staff
	None
3.	Other full-time employees
	One
4.	Other part-time employees
	One
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$25,650.
7.	Part of the budget that is dedicated to the computer system
	\$4,350.
8.	Adopted budget, or granted budget if different from above
	N/A
9.	Amount of the total budget set aside for appraisal work
	\$16,000
10.	Amount of the total budget set aside for education/workshops
	\$1,800.
11.	Appraisal/Reappraisal budget, if not part of the total budget
	NA
12.	Other miscellaneous funds
	\$3,500.
13.	Total budget

	\$25,650
a.	Was any of last year's budget not used:
	Yes \$10,125.

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	NA
3.	What municipalities in the county are zoned?
	NA

4.	When was zoning implemented?
	NA

D. Contracted Services

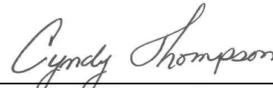
1.	Appraisal Services
2.	Other services
	Miller & Associates for cadastral map updating.

Certification

This is to certify that the 2008 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Blaine County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5371.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts