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2012 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	5	Median	94.21
Total Sales Price	\$40,300	Mean	85.31
Total Adj. Sales Price	\$40,300	Wgt. Mean	55.91
Total Assessed Value	\$22,533	Average Assessed Value of the Base	\$14,505
Avg. Adj. Sales Price	\$8,060	Avg. Assessed Value	\$4,507

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	5.67 to 164.95
% of Value of the Class of all Real Property Value in the	2.07
% of Records Sold in the Study Period	2.46
% of Value Sold in the Study Period	0.77

Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	9		114
2010	8	100	91
2009	7	100	95
2008	13	98	98

2012 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	2	Median	418.65
Total Sales Price	\$2,950	Mean	418.65
Total Adj. Sales Price	\$2,950	Wgt. Mean	143.90
Total Assessed Value	\$4,245	Average Assessed Value of the Base	\$10,167
Avg. Adj. Sales Price	\$1,475	Avg. Assessed Value	\$2,123

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-3619.97 to 4457.27
% of Value of the Class of all Real Property Value in the County	0.31
% of Records Sold in the Study Period	4.55
% of Value Sold in the Study Period	0.95

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	1		295
2010	0	100	0
2009	1	100	92
2008	1	100	21

2012 Opinions of the Property Tax Administrator for Blaine County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 9th day of April, 2012.



Ruth A. Sorensen
Property Tax Administrator

2012 Residential Assessment Actions for Blaine County

Only routine maintenance was completed in the residential class. The three year plan indicated that residential improvements within the villages would be physically inspected. This work was not completed for 2012 and will need to be rescheduled for 2013 in order to complete the six year inspection cycle timely.

The pickup work was completed timely.

2012 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:	
	The assessor	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Dunning – located along Highway 2, is home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for residential housing.
	02	Brewster, Purdum, Halsey, and the Rural area – the market in these areas is quite unorganized. There are too few jobs or amenities in these areas of the county to create demand for residential housing.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Only the cost approach is used as there is insufficient market data to develop the other approaches.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	June 2008 is used for the entire class	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation tables are established using local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2009	
8.	When was the last lot value study completed for each valuation grouping?	
	2009	
9.	Describe the methodology used to determine the residential lot values?	
	The square foot method is used.	
10.	How do you determine whether a sold parcel is substantially changed?	
	A sale is considered substantially changed when improvements have been added to or removed from a parcel. Major remodels or additions may also warrant a sale being removed as substantially changed.	

**05 Blaine
RESIDENTIAL**

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 5
 Total Sales Price : 40,300
 Total Adj. Sales Price : 40,300
 Total Assessed Value : 22,533
 Avg. Adj. Sales Price : 8,060
 Avg. Assessed Value : 4,507

MEDIAN : 94
 WGT. MEAN : 56
 MEAN : 85
 COD : 51.22
 PRD : 152.58

COV : 75.20
 STD : 64.15
 Avg. Abs. Dev : 48.25
 MAX Sales Ratio : 173.20
 MIN Sales Ratio : 18.67

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 5.67 to 164.95

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	3	113.60	104.55	61.63	42.94	169.64	26.86	173.20	N/A	8,833	5,444
01-APR-10 To 30-JUN-10	1	18.67	18.67	18.67	00.00	100.00	18.67	18.67	N/A	9,000	1,680
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	94.21	94.21	94.21	00.00	100.00	94.21	94.21	N/A	4,800	4,522
<u>Study Yrs</u>											
01-JUL-09 To 30-JUN-10	4	70.23	83.08	50.74	85.89	163.74	18.67	173.20	N/A	8,875	4,503
01-JUL-10 To 30-JUN-11	1	94.21	94.21	94.21	00.00	100.00	94.21	94.21	N/A	4,800	4,522
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	4	70.23	83.08	50.74	85.89	163.74	18.67	173.20	N/A	8,875	4,503
<u>ALL</u>	5	94.21	85.31	55.91	51.22	152.58	18.67	173.20	N/A	8,060	4,507

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	5	94.21	85.31	55.91	51.22	152.58	18.67	173.20	N/A	8,060	4,507
<u>ALL</u>	5	94.21	85.31	55.91	51.22	152.58	18.67	173.20	N/A	8,060	4,507

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	2	133.71	133.71	138.09	29.54	96.83	94.21	173.20	N/A	5,400	7,457
06											
07	3	26.86	53.04	25.83	117.80	205.34	18.67	113.60	N/A	9,833	2,540
<u>ALL</u>	5	94.21	85.31	55.91	51.22	152.58	18.67	173.20	N/A	8,060	4,507

**05 Blaine
RESIDENTIAL**

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95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	103.91	103.91	96.04	09.34	108.19	94.21	113.60	N/A	2,650	2,545	
Less Than 15,000	4	103.91	99.92	84.54	41.84	118.19	18.67	173.20	N/A	5,075	4,291	
Less Than 30,000	5	94.21	85.31	55.91	51.22	152.58	18.67	173.20	N/A	8,060	4,507	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	3	26.86	72.91	49.84	191.77	146.29	18.67	173.20	N/A	11,667	5,814	
Greater Than 14,999	1	26.86	26.86	26.86	00.00	100.00	26.86	26.86	N/A	20,000	5,371	
Greater Than 29,999												
<u>Incremental Ranges</u>												
0 TO 4,999	2	103.91	103.91	96.04	09.34	108.19	94.21	113.60	N/A	2,650	2,545	
5,000 TO 14,999	2	95.94	95.94	80.48	80.54	119.21	18.67	173.20	N/A	7,500	6,036	
15,000 TO 29,999	1	26.86	26.86	26.86	00.00	100.00	26.86	26.86	N/A	20,000	5,371	
30,000 TO 59,999												
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	5	94.21	85.31	55.91	51.22	152.58	18.67	173.20	N/A	8,060	4,507	

**2012 Correlation Section
for Blaine County**

A. Residential Real Property

The residential market in Blaine County is not organized. The county assessor recognizes two valuation groupings which consist of Dunning and the rest of the county. Dunning is primarily influenced by the consolidated Sandhills School System that is located within the community. The school provides jobs and housing demands that are not found in the rest of the county. All of the qualified residential sales in the study period occurred within Dunning. The rest of the county is quite rural, with few amenities and services available.

The Blaine County Assessor is an ex-officio whose offices include the assessor, register of deeds, and clerk functions. Holding these additional offices provides the county assessor with the opportunity to gather sales information directly from the buyers and sellers as well as various real estate professionals. A query of the non-qualified residential sales roster indicated that only five sales were non-qualified during the study period; the review also indicated that there was no bias in the qualification determinations.

In 2009, the county contracted for a reappraisal of the residential class. The rural parcels were physically inspected; however, the residential parcels within the small villages have not been reviewed during this cycle. The review of the villages needs to be completed to ensure that residential parcels are being uniformly assessed; it is believed that this work will be completed by 2013. The county is attempting to equalize residential assessments by applying the 2009 appraisal tables to both the parcels that have and have not been reviewed. For this reason, it is believed that the quality of assessment of residential parcels in Blaine county meets generally accepted mass appraisal standards.

The sample of sales is too small to adequately represent the population. After reviewing all available information, the level of value of residential parcels in Blaine County cannot be determined.

**2012 Correlation Section
for Blaine County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

**2012 Correlation Section
for Blaine County**

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of 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 International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

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

2012 Correlation Section for Blaine County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Blaine County**

centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2012 Commercial Assessment Actions for Blaine County

As indicated by the three year plan, only routine maintenance occurred within the commercial class. The commercial parcels were reviewed and revalued for 2009; since there are very few commercial parcels within the county, the appraisal tables are usually only updated during the cyclical review.

2012 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:	
	The assessor	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	There are no commercial valuation groupings within the county; there are too few commercial properties to warrant separating them for valuation purposes.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Only the cost approach is used as there is insufficient market data to develop the other approaches.	
3a.	Describe the process used to value unique commercial properties.	
	Because of the limited number of commercial properties within the county, sales data from the surrounding sandhills counties is often used in establishing value. Generally, commercial properties are priced using a few general occupancy codes that relate more to the highest and best use of the structure than the present use. One depreciation table is used for the entire class that applies depreciation based on the age and condition of the improvement.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	June 2008	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation tables are established using market data from the county and surrounding areas.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	n/a	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2009	
8.	When was the last lot value study completed for each valuation grouping?	
	2009	
9.	Describe the methodology used to determine the commercial lot values.	
	The square foot method is used; because of the limited sales information within the county residential and commercial lots are valued using the same table.	
10.	How do you determine whether a sold parcel is substantially changed?	
	A sale is considered substantially changed when improvements have been added to or removed from a parcel. Major remodels or additions may also warrant a sale being removed as substantially changed.	

05 Blaine
COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 2
Total Sales Price : 2,950
Total Adj. Sales Price : 2,950
Total Assessed Value : 4,245
Avg. Adj. Sales Price : 1,475
Avg. Assessed Value : 2,123

MEDIAN : 419
WGT. MEAN : 144
MEAN : 419
COD : 75.92
PRD : 290.93

COV : 107.37
STD : 449.51
Avg. Abs. Dev : 317.85
MAX Sales Ratio : 736.50
MIN Sales Ratio : 100.80

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -3,619.97 to 4,457.27

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10	1	100.80	100.80	100.80	00.00	100.00	100.80	100.80	N/A	2,750	2,772
01-JAN-11 To 31-MAR-11	1	736.50	736.50	736.50	00.00	100.00	736.50	736.50	N/A	200	1,473
01-APR-11 To 30-JUN-11											
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09											
01-JUL-09 To 30-JUN-10											
01-JUL-10 To 30-JUN-11	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09											
01-JAN-10 To 31-DEC-10	1	100.80	100.80	100.80	00.00	100.00	100.80	100.80	N/A	2,750	2,772
<u>ALL</u>	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
Blank	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
<u>ALL</u>	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
04											
<u>ALL</u>	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123

**05 Blaine
COMMERCIAL**

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 MIN Sales Ratio : 100.80

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 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -3,619.97 to 4,457.27

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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
<u>Low \$ Ranges</u>											
Less Than 5,000	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
Less Than 15,000	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
Less Than 30,000	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999											
Greater Than 14,999											
Greater Than 29,999											
<u>Incremental Ranges</u>											
0 TO 4,999	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123

OCCUPANCY CODE											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
353	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
<u>ALL</u>	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123

**2012 Correlation Section
for Blaine County**

A. Commercial Real Property

The commercial class in Blaine County consists of only 35 improved parcels. The majority of these parcel will be in Dunning, with a few scattered throughout the county. There is not an organized market for commercial property in the county; the county assessor does not recognize any valuation groupings within the class.

The Blaine County Assessor is an ex-officio whose offices include the assessor, register of deeds, and clerk functions. Holding these additional offices provides the county assessor with the opportunity to gather sales information directly from the buyers and sellers as well as various real estate professionals. A query of the non-qualified commercial sales roster indicated that only three sales were non-qualified during the study period; the review also indicated that there was no bias in the qualification determinations.

The two sold parcels in the Blaine County sample are vacant buildings in Dunning that sold for very low dollar amounts. The sample does not adequately represent the commercial population.

In 2009, the county contracted for a reappraisal of the commercial class. All commercial parcels were reviewed and new appraisal tables were implemented; sales from the Sandhills communities outside of Blaine County were considered to develop the depreciation table. Since the reappraisal only routine maintenance has occurred within the class; it is believed that commercial properties are uniformly assessed.

After reviewing all available information, the level of value of commercial property in Blaine County cannot be determined.

**2012 Correlation Section
for Blaine County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

**2012 Correlation Section
for Blaine County**

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of 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 International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

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

2012 Correlation Section for Blaine County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Blaine County**

centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2012 Agricultural Assessment Actions for Blaine County

Only routine maintenance occurred within the agricultural class. The three year plan indicates that the GIS imagery is being reviewed for land use changes. This work will need to be completed by assessment year 2013 in order to complete the six year inspection cycle timely. A sales study of agricultural land was conducted. It was determined that no changes were needed for 2012.

2012 Agricultural Assessment Survey for Blaine County

1.	Valuation data collection done by:	
	The assessor	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	01	There are no market areas within the county; 95% of the agricultural land is grassland, and the soils are very homogeneous. There are no unique characteristics within the county to warrant creating market areas.
3.	Describe the process that is used to determine and monitor market areas.	
	n/a	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Rural residential lands are identified through the annual land use study. Generally, a parcel that is 10 acres or less will be reviewed to determine whether the use is residential or agricultural. There is currently no recreational land within the county.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Yes, all farm home sites and rural residential home sites carry the same value countywide.	
6.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	Land use is reviewed using the GIS system and through normal discovery which includes, information acquired from NRD's and FSA maps, from land owners, and through some physical inspection.	
7.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	As an ex-officio, the assessor often visits with real estate professionals and tax payers when title work is being prepared or when deeds are filed. This allows the assessor to gather information regarding market influences. To date, there has been no indication that the market in Blaine County is affected by non-agricultural influences.	
8.	Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	No	
9.	How do you determine whether a sold parcel is substantially changed?	
	A sale is considered substantially changed when improvements have been added to or removed from a parcel. For the agricultural class, land use changes will also warrant a sale being removed as substantially changed.	

05 Blaine
AGRICULTURAL LAND

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 29
Total Sales Price : 25,727,865
Total Adj. Sales Price : 25,644,554
Total Assessed Value : 18,759,077
Avg. Adj. Sales Price : 884,295
Avg. Assessed Value : 646,865

MEDIAN : 72
WGT. MEAN : 73
MEAN : 71
COD : 18.01
PRD : 96.72

COV : 24.44
STD : 17.29
Avg. Abs. Dev : 12.97
MAX Sales Ratio : 100.46
MIN Sales Ratio : 31.54

95% Median C.I. : 64.44 to 81.69
95% Wgt. Mean C.I. : 65.98 to 80.32
95% Mean C.I. : 64.17 to 77.33

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	2	63.73	63.73	59.12	13.27	107.80	55.27	72.18	N/A	245,765	145,287
01-OCT-08 To 31-DEC-08	1	95.80	95.80	95.80	00.00	100.00	95.80	95.80	N/A	177,822	170,361
01-JAN-09 To 31-MAR-09	1	38.57	38.57	38.57	00.00	100.00	38.57	38.57	N/A	182,000	70,195
01-APR-09 To 30-JUN-09	5	82.27	79.54	72.32	12.57	109.98	58.78	100.46	N/A	1,553,655	1,123,606
01-JUL-09 To 30-SEP-09	2	62.54	62.54	65.82	05.47	95.02	59.12	65.95	N/A	2,044,000	1,345,404
01-OCT-09 To 31-DEC-09	2	72.60	72.60	69.31	19.13	104.75	58.71	86.49	N/A	281,180	194,880
01-JAN-10 To 31-MAR-10	1	82.86	82.86	82.86	00.00	100.00	82.86	82.86	N/A	450,439	373,221
01-APR-10 To 30-JUN-10	4	59.45	60.62	62.25	27.25	97.38	41.91	81.69	N/A	212,600	132,341
01-JUL-10 To 30-SEP-10	2	95.31	95.31	94.87	01.48	100.46	93.90	96.71	N/A	491,290	466,081
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	6	70.13	64.19	67.77	13.47	94.72	31.54	76.40	31.54 to 76.40	356,692	241,718
01-APR-11 To 30-JUN-11	3	71.70	73.62	78.53	05.51	93.75	68.66	80.51	N/A	2,650,333	2,081,432
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	9	73.09	73.28	71.34	20.80	102.72	38.57	100.46	55.27 to 95.80	957,736	683,240
01-JUL-09 To 30-JUN-10	9	65.95	66.18	66.93	19.61	98.88	41.91	86.49	46.93 to 82.86	661,244	442,573
01-JUL-10 To 30-JUN-11	11	72.02	72.42	77.90	14.57	92.97	31.54	96.71	64.44 to 93.90	1,006,703	784,251
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	10	69.52	70.66	69.59	20.76	101.54	38.57	100.46	58.71 to 86.49	1,260,064	876,879
01-JAN-10 To 31-DEC-10	7	81.69	73.71	80.35	19.71	91.74	41.91	96.71	41.91 to 96.71	326,203	262,107
<u>ALL</u>	29	72.02	70.75	73.15	18.01	96.72	31.54	100.46	64.44 to 81.69	884,295	646,865

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	29	72.02	70.75	73.15	18.01	96.72	31.54	100.46	64.44 to 81.69	884,295	646,865
<u>ALL</u>	29	72.02	70.75	73.15	18.01	96.72	31.54	100.46	64.44 to 81.69	884,295	646,865

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	21	73.09	77.31	77.82	13.27	99.34	55.27	100.46	71.70 to 82.86	881,809	686,195
1	21	73.09	77.31	77.82	13.27	99.34	55.27	100.46	71.70 to 82.86	881,809	686,195
<u>ALL</u>	29	72.02	70.75	73.15	18.01	96.72	31.54	100.46	64.44 to 81.69	884,295	646,865

05 Blaine
AGRICULTURAL LAND

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Qualified

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MEDIAN : 72
 WGT. MEAN : 73
 MEAN : 71
 COD : 18.01
 PRD : 96.72

COV : 24.44
 STD : 17.29
 Avg. Abs. Dev : 12.97
 MAX Sales Ratio : 100.46
 MIN Sales Ratio : 31.54

95% Median C.I. : 64.44 to 81.69
 95% Wgt. Mean C.I. : 65.98 to 80.32
 95% Mean C.I. : 64.17 to 77.33

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	44.42	44.42	44.42	05.65	100.00	41.91	46.93	N/A	180,000	79,952
1	2	44.42	44.42	44.42	05.65	100.00	41.91	46.93	N/A	180,000	79,952
_____Grass_____											
County	24	72.80	76.01	74.36	13.87	102.22	55.27	100.46	68.24 to 82.86	1,010,940	751,722
1	24	72.80	76.01	74.36	13.87	102.22	55.27	100.46	68.24 to 82.86	1,010,940	751,722
_____ALL_____	29	72.02	70.75	73.15	18.01	96.72	31.54	100.46	64.44 to 81.69	884,295	646,865

Blaine County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
5.10	Blaine	1	#DIV/0!	590	#DIV/0!	590	575	560	500	465	516
9.10	Brown	1	#DIV/0!	1,787	1,854	1,911	1,509	1,527	1,341	1,426	1,650
75.20	Rock	2	#DIV/0!	950	#DIV/0!	900	875	850	825	775	832
58.10	Loup	1	#DIV/0!	1,800	#DIV/0!	1,600	1,265	1,155	1,155	675	1,416
21.20	Custer	2	#DIV/0!	770	583	509	#DIV/0!	442	445	445	452
21.30	Custer	3	#DIV/0!	1,644	1,599	1,505	1,397	1,351	960	868	1,276
57.10	Logan	1	#DIV/0!	1,150	1,150	1,100	1,100	1,100	1,100	1,100	1,116
86.10	Thomas	1	#DIV/0!	#DIV/0!	540	535	#DIV/0!	450	#DIV/0!	450	466
16.10	Cherry	1	#DIV/0!	950	900	875	837	834	844	850	851

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Blaine	1	#DIV/0!	465	#DIV/0!	#DIV/0!	290	290	290	290	293
	Brown	1	#DIV/0!	600	600	600	550	450	395	395	517
	Rock	2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	400	400	380	370	388
	Loup	1	#DIV/0!	670	#DIV/0!	450	435	375	230	230	378
	Custer	2	#DIV/0!	450	440	400	335	330	325	320	364
	Custer	3	#DIV/0!	470	465	465	465	465	465	465	466
	Logan	1	#DIV/0!	570	440	395	355	325	315	315	403
	Thomas	1	#DIV/0!								
	Cherry	1	#DIV/0!	550	525	475	450	425	400	400	463

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Blaine	1	#DIV/0!	290	#DIV/0!	290	290	290	290	290	290
	Brown	1	#DIV/0!	451	451	451	423	340	260	260	280
	Rock	2	#DIV/0!	400	400	398	398	350	275	261	299
	Loup	1	#DIV/0!	605	#DIV/0!	465	330	330	305	290	295
	Custer	2	#DIV/0!	315	315	315	315	315	314	315	315
	Custer	3	#DIV/0!	461	462	460	461	460	451	401	415
	Logan	1	#DIV/0!	315	315	315	315	315	315	315	315
	Thomas	1	#DIV/0!	#DIV/0!	260	260	#DIV/0!	260	260	260	260
	Cherry	1	#DIV/0!	425	400	375	350	325	230	225	244

*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment

2012 Correlation Section for Blaine County

A. Agricultural Land

Blaine County lies in the Sandhills and is 95% grassland. Nearly all grass acres are classified in the 4g1 and 4g LCG groupings. Since land in this area is very homogeneous there are no market areas within the County and the comparable area around the county is quite extensive. All the surrounding counties are comparable where they adjoin Blaine. Generally, all of Thomas, Logan and Loup Counties are comparable as are Custer County market areas 2 and 3; exceptions exist in isolated areas of Logan, Loup and Custer area 3 where soils other than Valentine Sand are prevalent. The Southern half of Brown County is comparable to Blaine as is the Southeast corner of Cherry County.

As is typical for the county, there was only a small sample of agricultural sales that occurred within the county during the three year study period; the sample was expanded using sales from the comparable area. Sales were brought into the analysis to maximize the sample size while maintaining appropriate thresholds for time distribution and majority land use representation. In total 28 sales were used in the analysis. The coefficient of dispersion is low enough to suggest that the statistics are reliable, and since agricultural land in this area is so homogeneous the sample is adequate for measurement purposes.

The agricultural market in the Sandhills is driven by the market for grassland, and has not appreciated as quickly as other areas of the state. As was typical in this area of the Sandhills, no adjustments were made to the assessed values for 2012. Because the Sandhills is a common market, it is especially important that values be equalized across county lines. Blaine County's grassland value is within 10% of nearly every surrounding county. There are more variances in the irrigated land values in this region; Blaine County has virtually no dry land. Irrigated land in Blaine County is most comparable to Thomas and Custer County's area 2; the irrigated values are reasonably comparable between these three counties. The remaining counties all have irrigated values that are substantially higher; however, these counties each have areas of better soil where the cropland acres generally lie, making a comparison of the values for measurement purposes inequitable.

The measures of central tendency correlate very closely and are all within the acceptable range, as are the majority land use grass medians at both 95 and 80%. Since agricultural land in Blaine County is almost purely grass, the 95% MLU median is considered the best indicator of the level of value.

Based on all available information it is believed that agricultural land in Blaine County is assessed at uniform portions of market value. The level of value is determined to be 73%; all subclasses are within the acceptable range.

**2012 Correlation Section
for Blaine County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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2012 Correlation Section for Blaine County

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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 of 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.

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D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Blaine County**

centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

Total Real Property Sum Lines 17, 25, & 30	Records : 1,543	Value : 142,352,689	Growth 191,276	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	55	49,093	0	0	7	51,485	62	100,578	
02. Res Improve Land	108	174,746	1	5,321	27	168,965	136	349,032	
03. Res Improvements	109	1,530,311	1	21,004	31	943,556	141	2,494,871	
04. Res Total	164	1,754,150	1	26,325	38	1,164,006	203	2,944,481	2,268
% of Res Total	80.79	59.57	0.49	0.89	18.72	39.53	13.16	2.07	1.19
05. Com UnImp Land	7	2,114	0	0	2	8,799	9	10,913	
06. Com Improve Land	20	12,830	0	0	4	16,736	24	29,566	
07. Com Improvements	22	259,500	0	0	13	147,376	35	406,876	
08. Com Total	29	274,444	0	0	15	172,911	44	447,355	0
% of Com Total	65.91	61.35	0.00	0.00	34.09	38.65	2.85	0.31	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	164	1,754,150	1	26,325	38	1,164,006	203	2,944,481	2,268
% of Res & Rec Total	80.79	59.57	0.49	0.89	18.72	39.53	13.16	2.07	1.19
Com & Ind Total	29	274,444	0	0	15	172,911	44	447,355	0
% of Com & Ind Total	65.91	61.35	0.00	0.00	34.09	38.65	2.85	0.31	0.00
17. Taxable Total	193	2,028,594	1	26,325	53	1,336,917	247	3,391,836	2,268
% of Taxable Total	78.14	59.81	0.40	0.78	21.46	39.42	16.01	2.38	1.19

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,097	111,131,056	1,097	111,131,056
28. Ag-Improved Land	1	17,070	0	0	192	19,328,133	193	19,345,203
29. Ag Improvements	1	71,445	0	0	198	8,413,149	199	8,484,594
30. Ag Total							1,296	138,960,853

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	1,500	0	0.00	0	
33. HomeSite Improvements	1	1.00	56,255	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	4.00	6,000	0	0.00	0	
37. FarmSite Improvements	1	0.00	15,190	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	14	18.00	27,000	14	18.00	27,000	
32. HomeSite Improv Land	161	209.00	313,500	162	210.00	315,000	
33. HomeSite Improvements	144	181.00	4,607,923	145	182.00	4,664,178	189,008
34. HomeSite Total				159	228.00	5,006,178	
35. FarmSite UnImp Land	21	31.60	47,400	21	31.60	47,400	
36. FarmSite Improv Land	163	493.19	688,785	164	497.19	694,785	
37. FarmSite Improvements	184	0.00	3,805,226	185	0.00	3,820,416	0
38. FarmSite Total				206	528.79	4,562,601	
39. Road & Ditches	0	323.06	0	0	323.06	0	
40. Other- Non Ag Use	0	26.00	0	0	26.00	0	
41. Total Section VI				365	1,105.85	9,568,779	189,008

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,149.21	8.44%	678,034	9.65%	590.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	192.00	1.41%	113,280	1.61%	590.00
49. 3A1	849.90	6.24%	488,693	6.96%	575.00
50. 3A	1,751.17	12.86%	980,655	13.96%	560.00
51. 4A1	7,516.63	55.19%	3,758,315	53.51%	500.00
52. 4A	2,159.72	15.86%	1,004,271	14.30%	465.00
53. Total	13,618.63	100.00%	7,023,248	100.00%	515.71
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	13.00	1.50%	6,045	2.39%	465.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	63.00	7.27%	18,270	7.21%	290.00
59. 3D	140.00	16.17%	40,600	16.02%	290.00
60. 4D1	552.03	63.74%	160,089	63.17%	290.00
61. 4D	98.00	11.32%	28,420	11.21%	290.00
62. Total	866.03	100.00%	253,424	100.00%	292.63
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	307.29	0.07%	89,114	0.07%	290.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,906.00	0.45%	552,740	0.45%	290.00
67. 3G1	2,568.82	0.61%	744,958	0.61%	290.00
68. 3G	5,748.86	1.37%	1,667,172	1.37%	290.00
69. 4G1	105,624.94	25.13%	30,631,234	25.13%	290.00
70. 4G	304,175.09	72.37%	88,210,778	72.37%	290.00
71. Total	420,331.00	100.00%	121,895,996	100.00%	290.00
Irrigated Total					
	13,618.63	3.08%	7,023,248	5.43%	515.71
Dry Total					
	866.03	0.20%	253,424	0.20%	292.63
Grass Total					
	420,331.00	95.16%	121,895,996	94.21%	290.00
72. Waste	4,837.94	1.10%	120,051	0.09%	24.81
73. Other	2,048.08	0.46%	99,355	0.08%	48.51
74. Exempt	10,692.50	2.42%	0	0.00%	0.00
75. Market Area Total	441,701.68	100.00%	129,392,074	100.00%	292.94

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	13,618.63	7,023,248	13,618.63	7,023,248
77. Dry Land	0.00	0	0.00	0	866.03	253,424	866.03	253,424
78. Grass	33.00	9,570	0.00	0	420,298.00	121,886,426	420,331.00	121,895,996
79. Waste	0.00	0	0.00	0	4,837.94	120,051	4,837.94	120,051
80. Other	0.00	0	0.00	0	2,048.08	99,355	2,048.08	99,355
81. Exempt	0.00	0	0.00	0	10,692.50	0	10,692.50	0
82. Total	33.00	9,570	0.00	0	441,668.68	129,382,504	441,701.68	129,392,074

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	13,618.63	3.08%	7,023,248	5.43%	515.71
Dry Land	866.03	0.20%	253,424	0.20%	292.63
Grass	420,331.00	95.16%	121,895,996	94.21%	290.00
Waste	4,837.94	1.10%	120,051	0.09%	24.81
Other	2,048.08	0.46%	99,355	0.08%	48.51
Exempt	10,692.50	2.42%	0	0.00%	0.00
Total	441,701.68	100.00%	129,392,074	100.00%	292.94

2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)

05 Blaine

	2011 CTL County Total	2012 Form 45 County Total	Value Difference (2012 form 45 - 2011 CTL)	Percent Change	2012 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,998,563	2,944,481	-54,082	-1.80%	2,268	-1.88%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,848,982	5,006,178	157,196	3.24%	189,008	-0.66%
04. Total Residential (sum lines 1-3)	7,847,545	7,950,659	103,114	1.31%	191,276	-1.12%
05. Commercial	446,043	447,355	1,312	0.29%	0	0.29%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	4,465,013	4,562,601	97,588	2.19%	0	2.19%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	4,911,056	5,009,956	98,900	2.01%	0	2.01%
10. Total Non-Agland Real Property	12,758,601	12,960,615	202,014	1.58%	191,276	0.08%
11. Irrigated	7,023,248	7,023,248	0	0.00%		
12. Dryland	253,424	253,424	0	0.00%		
13. Grassland	121,922,154	121,895,996	-26,158	-0.02%		
14. Wasteland	120,051	120,051	0	0.00%		
15. Other Agland	98,875	99,355	480	0.49%		
16. Total Agricultural Land	129,417,752	129,392,074	-25,678	-0.02%		
17. Total Value of all Real Property (Locally Assessed)	142,176,353	142,352,689	176,336	0.12%	191,276	-0.01%

2011 Plan of Assessment for BLAINE COUNTY
Years: 2012, 2013, 2014
Dated: July 15, 2011

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 2010 County Abstract, Blaine County consists of the following real property types;

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

Taxable acres---- 441,497.22

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

For more information see 2011 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

County Assessor and Contracted Appraiser/Assistant Appraiser.

The budget for the fiscal year was \$20,350. The assessor attends all mandatory meetings, the spring and fall workshop, and attend monthly West Central District meetings as time permits. Approved books are kept in the office as reference for assessment issues. The assessor refers to the assessor's manual for procedural clarification.

B. Cadastral Maps

In 2009, Blaine County has entered into a contract with Dale Hanna to complete a GIS soil extraction and produce village maps. Cadastral maps and appraisal records were utilized to accomplish this.

C. Property Record Cards

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

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

D. Software

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

E. Web Access

Not available at this time

Current Assessment Procedures for Real Property

A. Discover, List, & Inventory All Property

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

B. Data Collection

A A certified appraiser contracts with the County Assessor to conduct reappraisals. Pickup work is completed by the assessor and/or the appraiser.

C. Review Assessment Sales Ration Studies before Assessment Actions

Ration studies are done through a combination of assessor, field liaison, and contracted appraiser to make sure ratios are in line with accepted standards. 2010 depreciation schedules were used for all improvements for the 2011 assessment year. The assessor uses all resources available, including the contracted appraiser, field liaison, and the Nebraska Department of Revenue Property Tax Division.

D. Approaches to Value

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

Cost Approach-Appraisal Service runs ration studies

Income Approach-Appraisal Service runs ration studies

E. Reconciliation of Final Value and documentation

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

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

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

Level of Value, Quality, and Uniformity for assessment year 2011

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Agricultural	73.00	17.54	93.76

For more information regarding statistical measures, see 2011 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2012.

Residential

Values will be maintained on the rural residential properties using data collected during the reappraisal of the rural structures in 2009. The villages of Brewster, Dunning, the portion of Halsey that lies in Blaine, and the unincorporated village of Purdum will be reviewed. Appraisal data, measurements, sketches, site plans, and photos will be reviewed. New structures or changes to existing structures will be picked-up and the data entered onto the appraisal record. Marshall-Swift 06/08 residential replacement cost new, less depreciation, will be used. The new depreciation will be developed with the assistance of Larry Rexroth.

Commercial

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

Agricultural

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

2012

Residential

New structures or changes to existing structures will be picked-up and data entered on to the appraisal records. The rural residences will be reviewed in 2015.

Commercial

Review of commercial parcels to be completed by 2015.

Rural

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

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

2013

Residential

Review of rural residential properties to be completed by 2015.

Commercial

Review of commercial parcels to be completed by 2015.

Agricultural

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

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

2014

Residential

Review of rural residential properties to be completed by 2015.

Commercial

Review of commercial parcels to be completed by 2015.

Agricultural

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

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

DUTIES AND RESPONSIBILITIES

1. Record Maintenance, Mapping updates, & Ownership changes

2 Annually prepare and file Assessor Administrative Reports required by law/regulation

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

3. Personal Property

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

4. Permissive Exemptions

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

5. Taxable Government Owned Property

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

6. Homesteads Exemptions

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

7. Centrally Assessed

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

8. Tax Increment Financing

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

Not applicable to Blaine County.

9. Tax Districts and Tax Rates

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

10. Tax Lists

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

11. Tax List Corrections

Prepare tax list correction documents for county board approval.

12. County Board of Equalization

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

13. TERC Appeals

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

14. TERC Statewide Equalization

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

15. Education

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

Respectfully submitted:

Assessor Signature: April Wescott

Date: October 31, 2011

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.

2012 Assessment Survey for Blaine County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$15,350
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$3,700
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$4,200 for TerraScan and the GIS maintenance
11.	Amount of the assessor's budget set aside for education/workshops:
	\$950
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$7,530.41

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes

6.	Is GIS available on a website? If so, what is the name of the website?
	No
7.	Who maintains the GIS software and maps?
	The GIS software and maps are maintained by the county's vendor, GIS Western Resources, Inc.
8.	Personal Property software:
	TerraScan

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	Other services:
	GIS services are contracted with GIS Western Resources, Inc.

2012 Certification for Blaine County

This is to certify that the 2012 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Blaine County Assessor.

Dated this 9th day of April, 2012.



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

Ruth A. Sorensen
Property Tax Administrator

