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## 2010 Commission Summary

### 05 Blaine

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#### Residential Real Property - Current

Number of Sales	8	Median	91
Total Sales Price	\$232,500	Mean	113
Total Adj. Sales Price	\$232,500	Wgt. Mean	89
Total Assessed Value	\$207,423	Average Assessed Value of the Base	\$15,309
Avg. Adj. Sales Price	\$29,063	Avg. Assessed Value	\$25,928

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#### Confidence Interval - Current

95% Median C.I	19.90 to 281.48
95% Mean C.I	46.15 to 178.85
95% Wgt. Mean C.I	55.89 to 122.54

% of Value of the Class of all Real Property Value in the County	2.17
% of Records Sold in the Study Period	4.04
% of Value Sold in the Study Period	6.84

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#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	7	100	95
2008	13	98	98
2007	11	98	98
2006	7	99	99

## 2010 Commission Summary

### 05 Blaine

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#### Commercial Real Property - Current

Number of Sales	0	Median	0
Total Sales Price	\$0	Mean	0
Total Adj. Sales Price	\$0	Wgt. Mean	0
Total Assessed Value	\$0	Average Assessed Value of the Base	\$10,868
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

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#### Confidence Interval - Current

95% Median C.I	N/A
95% Mean C.I	N/A
95% Wgt. Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	0.32
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

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#### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	1	100	92
2008	1	100	21
2007	1	100	21
2006	0	100	0



## 2010 Opinions of the Property Tax Administrator for Blaine County

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Blaine County is 100% of market value. The quality of assessment for the class of residential real property in Blaine County indicates the assessment practices meet 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 market value. The quality of assessment for the class of commercial real property in Blaine County indicates the assessment practices meet generally accepted mass appraisal practices.

### **Agricultural Land or Special Valuation of Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Blaine County is 73% of market value. The quality of assessment for the class of agricultural land in Blaine County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## **2010 Assessment Actions for Blaine County**

### **taken to address the following property classes/subclasses:**

#### **Residential**

Only routine maintenance was completed in the residential class for 2010. The three year plan indicates the assessor's intent to review and revalue the Villages of Dunning, Brewster, Halsey, and Purdum for this year. The assessor is an ex-officio assessor and had to reprioritize the planned review due to other obligations. The review has been rescheduled, and will be completed for the 2011 assessment year.

The assessor completed the pickup work. During the pickup work, the assessor also reviewed the classifications of modular and manufactured homes across the county. Some classifications were corrected, resulting in a valuation decreasing for those parcels.

## 2010 Assessment Survey for Blaine County

### Residential Appraisal Information

1.	<b>Valuation data collection done by:</b>	
	The contracted appraiser	
2.	<b>List the valuation groupings used by the County:</b>	
	01	Dunning
	02	Brewster, Halsey, Purdum, Rural
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>	
	<p>1. Dunning is the largest village in Blaine County, and is home to the consolidated Sandhills High School. The school systems provides more jobs than can be found in the rest of Blaine County, and has a direct impact on the housing market in Dunning. Due to the school and its location along Highway 2, Dunning also has more services than are found in the other communities, making it a more desirable community to reside in.</p> <p>2. The rural valuation grouping is made up of the Villages of Brewster, Purdum, Halsey and the rural area. These communities are all very small, and have been combined into one valuation grouping because there is insufficient sales data to value them differently.</p>	
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>	
	Only the cost approach is used as there is insufficient market data to develop the other approaches.	
4	<b>When was the last lot value study completed?</b>	
	The current lot values were established for 2009 during the residential reappraisal; however, lot values are monitored yearly and changed when needed.	
a.	<b>What methodology was used to determine the residential lot values?</b>	
	The square footage method is used.	
5.	<b>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</b>	
	Yes	
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>	
	Depreciation tables are developed using market information.	
a.	<b>How often does the County update depreciation tables?</b>	
	Yearly	
7.	<b>Pickup work:</b>	
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>	
	Yes	

b.	<b>By Whom?</b>
	By the contracted appraiser and the assessor
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	The county is approximately ½ complete with the current review cycle for the residential class.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	The assessor maintains a log of review work, and all property record cards are marked with the review date after a physical inspection has taken place.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	The assessor notes that a physical inspection does not necessarily result in a valuation change. The assessor further notes that all residential properties are valued using the same costing table, to help ensure equalization within the county. If a physical inspection reveals a need to revalue an area, then new depreciation tables would be implemented for the entire valuation grouping. A sales study would be conducted for the valuation grouping that was not reviewed to determine whether or not a similar adjustment would be appropriate.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	8	<b>MEDIAN:</b>	<b>91</b>	COV:	70.54	95% Median C.I.:	19.90 to 281.48	(! : Derived)
TOTAL Sales Price:	232,500	WGT. MEAN:	89	STD:	79.35	95% Wgt. Mean C.I.:	55.89 to 122.54	
TOTAL Adj.Sales Price:	232,500	MEAN:	113	AVG.ABS.DEV:	51.42	95% Mean C.I.:	46.15 to 178.85	
TOTAL Assessed Value:	207,423							
AVG. Adj. Sales Price:	29,062	COD:	56.37	MAX Sales Ratio:	281.48			
AVG. Assessed Value:	25,927	PRD:	126.10	MIN Sales Ratio:	19.90			

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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____											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	2	80.29	80.29	66.06	18.58	121.53	65.37	95.20	N/A	53,750	35,507
01/01/08 TO 03/31/08	1	87.22	87.22	87.22			87.22	87.22	N/A	60,000	52,333
04/01/08 TO 06/30/08											
07/01/08 TO 09/30/08											
10/01/08 TO 12/31/08	1	157.90	157.90	157.90			157.90	157.90	N/A	10,000	15,790
01/01/09 TO 03/31/09	1	121.08	121.08	121.08			121.08	121.08	N/A	35,000	42,378
04/01/09 TO 06/30/09	3	71.83	124.40	129.54	121.39	96.04	19.90	281.48	N/A	6,666	8,635
____Study Years____											
07/01/07 TO 06/30/08	3	87.22	82.60	73.64	11.40	112.16	65.37	95.20	N/A	55,833	41,116
07/01/08 TO 06/30/09	5	121.08	130.44	129.35	57.42	100.84	19.90	281.48	N/A	13,000	16,815
____Calendar Yrs____											
01/01/08 TO 12/31/08	2	122.56	122.56	97.32	28.83	125.94	87.22	157.90	N/A	35,000	34,061
____ALL____											
	8	91.21	112.50	89.21	56.37	126.10	19.90	281.48	19.90 to 281.48	29,062	25,927

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	6	108.14	127.13	112.70	55.20	112.80	19.90	281.48	19.90 to 281.48	19,250	21,694
02	2	68.60	68.60	66.03	4.71	103.89	65.37	71.83	N/A	58,500	38,627
____ALL____											
	8	91.21	112.50	89.21	56.37	126.10	19.90	281.48	19.90 to 281.48	29,062	25,927

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	6	104.15	130.81	89.76	53.78	145.74	65.37	281.48	65.37 to 281.48	38,000	34,107
2	2	57.55	57.55	61.73	65.42	93.22	19.90	95.20	N/A	2,250	1,389
____ALL____											
	8	91.21	112.50	89.21	56.37	126.10	19.90	281.48	19.90 to 281.48	29,062	25,927

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	8	91.21	112.50	89.21	56.37	126.10	19.90	281.48	19.90 to 281.48	29,062	25,927
06											
07											
____ALL____											
	8	91.21	112.50	89.21	56.37	126.10	19.90	281.48	19.90 to 281.48	29,062	25,927

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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AVG. Adj. Sales Price:	29,062	COD:	56.37	MAX Sales Ratio:	281.48			
AVG. Assessed Value:	25,927	PRD:	126.10	MIN Sales Ratio:	19.90			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	57.55	57.55	61.73	65.42	93.22	19.90	95.20	N/A	2,250	1,389	
5000 TO 9999	1	281.48	281.48	281.48			281.48	281.48	N/A	6,000	16,889	
Total \$ _____												
1 TO 9999	3	95.20	132.19	187.30	91.59	70.58	19.90	281.48	N/A	3,500	6,555	
10000 TO 29999	2	114.87	114.87	110.95	37.47	103.52	71.83	157.90	N/A	11,000	12,205	
30000 TO 59999	1	121.08	121.08	121.08			121.08	121.08	N/A	35,000	42,378	
60000 TO 99999	1	87.22	87.22	87.22			87.22	87.22	N/A	60,000	52,333	
100000 TO 149999	1	65.37	65.37	65.37			65.37	65.37	N/A	105,000	68,635	
ALL	8	91.21	112.50	89.21	56.37	126.10	19.90	281.48	19.90 to 281.48	29,062	25,927	



**2010 Correlation Section  
for Blaine County**

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**Residential Real Property**

**I. Correlation**

The level of value for the residential real property in Blaine County, as determined by the PTA is 100%. The mathematically calculated median is 91%.

RESIDENTIAL:There is insufficient market information in Blaine County; the calculated statistics are not reliable indicators of the level of value or quality of assessment in the county. The assessor attempts to include all arms length transactions in the residential sales file; however, the sales file is not representative of the population. The assessor is diligent in completing the review work and uses a contract appraiser to help establish the residential values. There is no information to suggest that the level of value and quality of assessment are not acceptable. There will be no non-binding recommendation.

**2010 Correlation Section  
for Blaine County**

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**II. Analysis of Sales Verification**

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

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

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

RESIDENTIAL: The Blaine County Assessor is an ex-officio assessor, register of deeds, and clerk. Holding all of these offices allows the assessor an excellent opportunity to discuss the terms of a sale with the taxpayer, realtor, abstract company, or lender. When the assessor fails to get all of the necessary information through these venues, a sales verification questionnaire will be sent to the buyer and seller to discover the terms of the sale.

There are typically very few residential sales in Blaine County during a two year study period. A review of the few non-qualified sales indicates that they were either family transactions or were not offered on the open market. Based on the knowledge of the assessor's verification practices as well as the review of the non-qualified sales, it is clear that all arms length transactions have been used for the measurement of the residential class.

**2010 Correlation Section  
for Blaine County**

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**III. Measure of Central Tendency**

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

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

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

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

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>91</b>	<b>89</b>	<b>113</b>

**2010 Correlation Section  
for Blaine County**

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#### **IV. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2010 Correlation Section  
for Blaine County**

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

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

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

The analysis in this section displays the calculated COD and PRD measures for Blaine County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>56.37</b>	<b>126.10</b>

RESIDENTIAL: The qualitative statistics are not reliable measures of the quality of assessment in Blaine County. The sample is unorganized and is not representative of the population.



## **2010 Assessment Actions for Blaine County**

### **taken to address the following property classes/subclasses:**

#### **Commercial**

The three year plan indicated that only routine maintenance would be completed for this year. The assessor completed the pickup work. There were no qualified sales available to conduct a sales study with. The assessor and the contracted appraiser completed a review and revalued the commercial class for 2009, giving the assessor some assurance that the values were adequate for 2010.

## 2010 Assessment Survey for Blaine County

### Commercial / Industrial Appraisal Information

1.	<b>Valuation data collection done by:</b>
	The contracted appraiser
2.	<b>List the valuation groupings used by the County:</b>
	There are too few commercial properties within the county to separate them for valuation purposes; all commercial properties are valued using the same model.
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	n/a
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	Only the cost approach is used as there is insufficient market data to develop the other approaches.
4	<b>When was the last lot value study completed?</b>
	The current lot values were established in 2009. A lot study is completed annually to determine if a change in value is necessary.
a.	<b>What methodology was used to determine the commercial lot values?</b>
	Commercial lot values are established using a market value per square foot methodology.
5.	<b>Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>
	Depreciation tables are established using local market information.
a.	<b>How often does the County update the depreciation tables?</b>
	The depreciation tables are reviewed annually and updated as appropriate.
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	The contracted appraiser and the assessor
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	All commercial properties were reviewed county wide for 2009.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>

	The assessor maintains a log of the review work, and property record cards are updated with inspection dates as they are reviewed.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	The entire class is reviewed in one year because there are so few commercial properties within the county.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	0	<b>MEDIAN:</b>	<b>0</b>	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	0	WGT. MEAN:	0	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	0	MEAN:	0	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	0						
AVG. Adj. Sales Price:	0	COD:	0.00	MAX Sales Ratio:	0.00		
AVG. Assessed Value:	0	PRD:	0.00	MIN Sales Ratio:	0.00		

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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
____Qrtrs____	_____										
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											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08											
07/01/08 TO 09/30/08											
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09											
____Study Years____	_____										
07/01/06 TO 06/30/07											
07/01/07 TO 06/30/08											
07/01/08 TO 06/30/09											
____Calendar Yrs____	_____										
01/01/07 TO 12/31/07											
01/01/08 TO 12/31/08											
____ALL____	_____										
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____ALL____	_____										
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____ALL____	_____										
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**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											
04											
____ALL____	_____										
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	0	<b>MEDIAN:</b>	<b>0</b>	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	0	WGT. MEAN:	0	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	0	MEAN:	0	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	0						
AVG. Adj. Sales Price:	0	COD:	0.00	MAX Sales Ratio:	0.00		
AVG. Assessed Value:	0	PRD:	0.00	MIN Sales Ratio:	0.00		

Printed: 03/25/2010 09:49:20

**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 \$ _____	_____										
____ ALL _____	_____										
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____ ALL _____	_____										
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0



**2010 Correlation Section  
for Blaine County**

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**Commerical Real Property**

**I. Correlation**

The level of value for the commercial real property in Blaine County, as determined by the PTA is 100%. The mathematically calculated median is 0%.

COMMERCIAL: There are no qualified commercial sales for use in the measurement of the class. There are so few commercial properties in Blaine County that historically ratio studies have produced unreliable measurements. The assessor reports that only routine maintenance was completed in the commercial class for 2010. Last year all the commercial properties were reviewed and revalued using updated costing tables. There is no information to suggest that the level of value of commercial properties in Blaine County is not acceptable. Based on the known practices of the county assessor, it is believed that assessments have achieved the statutorily required level of value and are uniform and proportionate. There will be no non-binding recommendation.

**2010 Correlation Section  
for Blaine County**

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**II. Analysis of Sales Verification**

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

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

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

COMMERCIAL: The Blaine County Assessor is an ex-officio assessor, register of deeds, and clerk. Holding all of these offices allows the assessor an excellent opportunity to discuss the terms of a sale with the taxpayer, realtor, abstract company, or lender. When the assessor fails to get all of the necessary information through these venues, a sales verification questionnaire will be sent to the buyer and seller to discover the terms of the sale.

There are very few commercial properties in Blaine County; therefore, sales activity is very sparse. For 2010, there are no qualified commercial sales. There were only four non-qualified sales. A review of the sales indicates that one was a family transaction, and the remaining three were vacated commercial buildings that were purchased for personal storage use. All three transactions were private sales, not offered on the open market. These sales would not accurately represent the few commercial properties that exist in Blaine County, and would not provide a reliable measure of the commercial class. Based on knowledge of the market in Blaine County as well as the assessor's reason for excluding sales, it is clear that there are no arms length transactions available for the measurement of the commercial class.

**2010 Correlation Section  
for Blaine County**

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**III. Measure of Central Tendency**

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

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

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

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

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2010 Correlation Section  
for Blaine County**

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**IV. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2010 Correlation Section  
for Blaine County**

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

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

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

The analysis in this section displays the calculated COD and PRD measures for Blaine County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>0.00</b>	<b>0.00</b>

**Agricultural or Special  
Valuation Reports**

## **2010 Assessment Actions for Blaine County**

### **taken to address the following property classes/subclasses:**

#### **Agricultural**

Only routine maintenance was completed for the agricultural improvements for this year. The soil conversion was also completed.

The assessor worked with the department to identify comparable sales that could be used for the expansion of the agricultural sample.

A sales study was completed for the agricultural land. Irrigated land remained unchanged for 2010, dry land received a 15% increase, and grass land increased approximately 21%.

## 2010 Assessment Survey for Blaine County

### Agricultural Appraisal Information

1.	<b>Valuation data collection done by:</b>
	The contracted appraiser
2.	<b>Does the County maintain more than one market area / valuation grouping in the agricultural property class?</b>
	No
a.	<b>What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.</b> Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	n/a
b.	<b>Describe the specific characteristics of the market area / valuation groupings that make them unique?</b>
	n/a
3.	<b>Agricultural Land</b>
a.	<b>How is agricultural land defined in this county?</b>
	Blaine County references statute 77-1359 to define agricultural land within the county.
b.	<b>When is it agricultural land, when is it residential, when is it recreational?</b>
	<p>Land is classified as agricultural when it meets the definition of agricultural and horticultural land as it reads in statute 77-1359. There is currently no land classified as recreational within Blaine County. Land is classified as residential or commercial when it meets the following definition.</p> <p style="text-align: center;">DEFINITION OF NON-AGRICULTURAL AND HORTICULTURAL LAND IN BLAINE COUNTY</p> <p>NON-AGRICULTURAL AND HORTICULTURAL LAND: Shall mean land classified 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 ten (10) acres or less, not zoned for any uses other than agricultural and be located in Blaine County.</p> <p>Parcels of land that are contiguous with agricultural parcels, under the same ownership, 10 acres or less, and not directly accessible for a county or state road will be classified as agricultural and horticultural land.</p>

	Non-agricultural and horticultural land in Blaine county will be classified as rural residential or rural commercial.
c.	<b>Are these definitions in writing?</b>
	Yes
d.	<b>What are the recognized differences?</b>
	The primary use of the parcel, excluding any building or enclosed structure, determines how the land is classified.
e.	<b>How are rural home sites valued?</b>
	Using current sales information.
f.	<b>Are rural home sites valued the same as rural residential home sites?</b>
	Yes
g.	<b>Are all rural home sites valued the same or are market differences recognized?</b>
	All rural home sites are valued the same in Blaine County.
h.	<b>What are the recognized differences?</b>
	n/a
4.	<b>What is the status of the soil conversion from the alpha to numeric notation?</b>
	The soil conversion was completed and implemented for 2010.
a.	<b>Are land capability groupings (LCG) used to determine assessed value?</b>
	Land capability groupings are considered when determining assessed value, however, land use is considered by the assessor to be the most important factor impacting value.
b.	<b>What other land characteristics or analysis are/is used to determine assessed values?</b>
	None
5.	<b>Is land use updated annually?</b>
	Yes
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Blaine County is currently in the process of converting to a GIS System that will be used going forward to help complete land use studies. Currently land use is updated through normal discovery, which includes, but is not limited to, information acquired through information and maps from the NRD, FSA, from land owners, and some physical inspections.
6.	<b>Is there agricultural land in the County that has a non-agricultural influence?</b>
	Not at this time.
a.	<b>How is the County developing the value for non-agricultural influences?</b>
	n/a
b.	<b>Has the County received applications for special valuation?</b>
	n/a
c.	<b>Describe special value methodology</b>
	n/a
7	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>

	The contracted appraiser and the assessor.
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?</b>
	Yes
d.	<b>Is the pickup work schedule the same for the land as for the improvements?</b>
	Yes
8.	<b>What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)</b>
	All rural improvements were reviewed for the 2009 assessment year, completing the review requirement for the agricultural class.
a.	<b>Does the County maintain a tracking process?</b>
	The assessor maintains a log of review activity, and all property record cards are updated when a property has been physically reviewed.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	The entire class was reviewed for the same assessment year.



## Blaine County 05

### 2010 Analysis of Agricultural Land

#### Proportionality Among Study Years

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The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

##### Preliminary Results:

Study Year	County
07/01/06 - 06/30/07	2
07/01/07 - 06/30/08	4
07/01/08 - 06/30/09	5
Totals	11

##### Added Sales:

Study Year	Total
7/1/06 - 6/30/07	2
7/1/07 - 6/30/08	0
7/1/08 - 6/30/09	0
	2

##### Final Results:

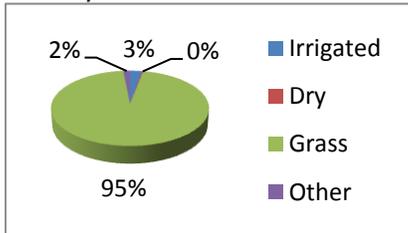
Study Year	County
07/01/06 - 06/30/07	4
07/01/07 - 06/30/08	4
07/01/08 - 06/30/09	5
Totals	13

## Representativeness by Majority Land Use

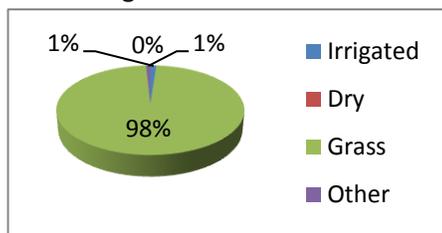
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	3%	1%	1%
Dry	0%	0%	0%
Grass	95%	98%	98%
Other	2%	1%	1%

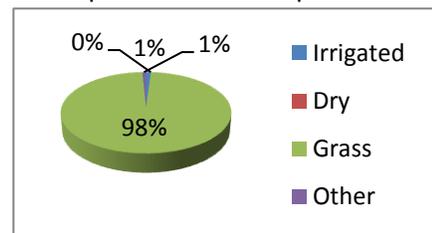
County



Original Sales File



Representative Sample



## Adequacy of Sample

	County Total
Number of Sales - Original Sales File	11
Number of Sales - Expanded Sample	13
Total Number of Acres Added	1932

## Ratio Study

### Final Statistics

County # sales 13

Median	75%	AAD	14.73%
Mean	75%	COD	19.65%
W. Mean	82%	PRD	91.39%

### Preliminary Statistics

Median	62%	AAD	12.19%
Mean	62%	COD	19.72%
W. Mean	68%	PRD	91.23%

## Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	0	N/A	12	73.40%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	0	N/A	13	74.98%

**Agricultural or Special  
Valuation Correlation**

## 2010 Correlation Section

### For Blaine County

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#### Agricultural Land

##### I. Correlation

The level of value for the agricultural land in Blaine County, as determined by the PTA is 73%. The mathematically calculated median is 75%.

##### AGRICULTURAL LAND:

An analysis of the agricultural sales in Blaine County was conducted. The distribution of sales among the three years of the study period was considered. The sample contained fewer sales in year one than it did in years two or three; because Blaine County has experienced a rapidly increasing agricultural market, it is probable that a measurement produced from this sample would be skewed toward the most recent time period. In order to achieve a uniform measurement, the sample was expanded by bringing in sales in the first year.

Further analysis was conducted to determine if the sample was representative of the population and adequate for measurement. The sample is representative of the population; Blaine County is fairly homogenous, 95% of the county is grassland. Determining whether the sample is adequate for statistical purposes is difficult in a small sample; in looking at both the percent of acres sold and the percent of value sold in Blaine County, the sales file represents about 3% of the population, which is typical in the agricultural class. A review of previous Reports & Opinions reveals that 10-15 sales are typical for the county. Given this information, the sample is large enough for use in the ratio study, but should not be relied upon solely in determining the level of value for the county. The sample was expanded to address the possible time skew, and any increase in the sample size can only increase the accuracy of the ratio study.

After reviewing the land characteristics in and around the county with the assessor, it was determined that all surrounding counties are comparable to Blaine County. Blaine lies in the south central part of the sandhills, and the area surrounding it is very homogenous. Two sales were selected for inclusion in the sample from Thomas and Loup County; they were the closest sales to Blaine County that occurred in the first year of the study period. The expansion of the sample corrects any time skew that may have existed, and helps to achieve a uniform measurement. A comparison of Blaine County's grassland values to the counties around them reveals that the county is reasonably comparable to all surrounding counties.

The median and the mean are similar, and within the statutorily required range. The weighted mean appears to be above the range, but is being affected by two high dollar sales. Their hypothetical removal brings the weighted mean into the acceptable range. The median of grassland sales of at least 95% majority land use is 73%; because Blaine County is mostly grassland, this measure is likely the better indicator of the level of value. Based on the systematic approach that the assessor employs in assigning agricultural land values it is believed that assessments are uniform and proportionate. There will be no non-binding recommendation for the agricultural class.

## 2010 Correlation Section

### For Blaine County

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#### II. Analysis of Sales Verification

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

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

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

#### AGRICULTURAL LAND:

The Blaine County Assessor is an ex-officio assessor, register of deeds, and county clerk. Holding all of these offices allows the assessor an excellent opportunity to discuss the terms of a sale with the taxpayer, realtor, abstract company, or lender either in the assessor's office or through telephone and e-mail conversations. When the assessor fails to get all of the necessary information through these venues, a sales verification questionnaire will be sent to the buyer and seller to discover the terms of the sale.

A review of the non-qualified sales was completed. The majority of the non-qualified sales were either family transactions or substantially improved properties. The few other non-qualified sales were deed corrections, land exchanges, or other private sales that were not offered on the open market. Based on these reasons, as well as the assessor's description of her verification practices, it is clear that all arms length transactions have been used for the measurement of the agricultural class.

## 2010 Correlation Section

### For Blaine County

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#### III. Measures of Central Tendency

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

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

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

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

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

	<b>Median</b>	<b>Wgt.Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>75</b>	<b>82</b>	<b>75</b>

## 2010 Correlation Section

### For Blaine County

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#### IV. Analysis of Quality of Assessment

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

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

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

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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.

## 2010 Correlation Section

### For Blaine County

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There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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

The analysis in this section displays the calculated COD and PRD measures for Blaine County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
<b>R&amp;O Statistics</b>	<b>19.72</b>	<b>91.23</b>

#### AGRICULTURAL LAND:

The coefficient of dispersion is within the suggested range. The price related differential is well below the IAAO standard; however, the PRD is heavily influenced by two large dollar sales in a small sample. Sales AA-144 and AA-141 together make up 50% of the value in the sales file. The hypothetical removal of these two sales brings the PRD up to 96.76%; while this number is still slightly below the standard it is not unreasonable given that the sample is very small.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,531</b>	<b>Value : 139,801,187</b>	<b>Growth 88,501</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	49	42,776	0	0	7	51,485	56	94,261	
<b>02. Res Improve Land</b>	111	181,353	1	5,321	26	158,393	138	345,067	
<b>03. Res Improvements</b>	112	1,583,675	1	21,004	29	987,223	142	2,591,902	
<b>04. Res Total</b>	161	1,807,804	1	26,325	36	1,197,101	198	3,031,230	49,255
<b>% of Res Total</b>	81.31	59.64	0.51	0.87	18.18	39.49	12.93	2.17	55.65
<b>05. Com UnImp Land</b>	5	2,110	0	0	2	8,799	7	10,909	
<b>06. Com Improve Land</b>	19	11,990	0	0	3	16,300	22	28,290	
<b>07. Com Improvements</b>	21	259,032	0	0	13	147,376	34	406,408	
<b>08. Com Total</b>	26	273,132	0	0	15	172,475	41	445,607	0
<b>% of Com Total</b>	63.41	61.29	0.00	0.00	36.59	38.71	2.68	0.32	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	161	1,807,804	1	26,325	36	1,197,101	198	3,031,230	49,255
<b>% of Res &amp; Rec Total</b>	81.31	59.64	0.51	0.87	18.18	39.49	12.93	2.17	55.65
<b>Com &amp; Ind Total</b>	26	273,132	0	0	15	172,475	41	445,607	0
<b>% of Com &amp; Ind Total</b>	63.41	61.29	0.00	0.00	36.59	38.71	2.68	0.32	0.00
<b>17. Taxable Total</b>	187	2,080,936	1	26,325	51	1,369,576	239	3,476,837	49,255
<b>% of Taxable Total</b>	78.24	59.85	0.42	0.76	21.34	39.39	15.61	2.49	55.65

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	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	1,091	108,938,699	1,091	108,938,699
28. Ag-Improved Land	1	16,905	0	0	192	19,243,454	193	19,260,359
29. Ag Improvements	2	73,795	0	0	199	8,051,497	201	8,125,292
30. Ag Total							1,292	136,324,350

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	2	0.00	17,540	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	11	11.00	16,500	11	11.00	16,500	
32. HomeSite Improv Land	161	208.00	312,000	162	209.00	313,500	
33. HomeSite Improvements	142	179.00	4,351,440	143	180.00	4,407,695	39,246
34. HomeSite Total				<b>154</b>	<b>220.00</b>	<b>4,737,695</b>	
35. FarmSite UnImp Land	19	33.00	41,500	19	33.00	41,500	
36. FarmSite Improv Land	164	495.10	691,650	165	499.10	697,650	
37. FarmSite Improvements	184	0.00	3,700,057	186	0.00	3,717,597	0
38. FarmSite Total				<b>205</b>	<b>532.10</b>	<b>4,456,747</b>	
39. Road & Ditches	0	301.32	0	0	301.32	0	
40. Other- Non Ag Use	0	26.00	0	0	26.00	0	
41. Total Section VI				<b>359</b>	<b>1,079.42</b>	<b>9,194,442</b>	<b>39,246</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,149.21	8.84%	678,034	10.09%	590.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	192.00	1.48%	113,280	1.68%	590.00
49. 3A1	849.90	6.54%	488,693	7.27%	575.00
50. 3A	1,835.78	14.13%	1,028,037	15.29%	560.00
51. 4A1	6,981.73	53.72%	3,490,865	51.92%	500.00
52. 4A	1,987.50	15.29%	924,189	13.75%	465.00
53. Total	12,996.12	100.00%	6,723,098	100.00%	517.32
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	13.00	1.27%	6,045	2.05%	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	6.17%	18,900	6.42%	300.00
59. 3D	163.00	15.95%	46,455	15.78%	285.00
60. 4D1	671.73	65.74%	191,444	65.01%	285.00
61. 4D	111.00	10.86%	31,635	10.74%	285.00
62. Total	1,021.73	100.00%	294,479	100.00%	288.22
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	307.29	0.07%	92,187	0.08%	300.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,906.00	0.45%	543,212	0.45%	285.00
67. 3G1	2,569.14	0.61%	732,206	0.61%	285.00
68. 3G	5,625.08	1.34%	1,603,150	1.34%	285.00
69. 4G1	105,872.56	25.17%	30,173,706	25.17%	285.00
70. 4G	304,398.33	72.36%	86,753,553	72.36%	285.00
71. Total	420,678.40	100.00%	119,898,014	100.00%	285.01
<b>Irrigated Total</b>					
Irrigated Total	12,996.12	2.94%	6,723,098	5.29%	517.32
<b>Dry Total</b>					
Dry Total	1,021.73	0.23%	294,479	0.23%	288.22
<b>Grass Total</b>					
Grass Total	420,678.40	95.29%	119,898,014	94.31%	285.01
<b>Waste</b>					
Waste	4,815.62	1.09%	119,492	0.09%	24.81
<b>Other</b>					
Other	1,957.50	0.44%	94,825	0.07%	48.44
<b>Exempt</b>					
Exempt	10,692.50	2.42%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	441,469.37	100.00%	127,129,908	100.00%	287.97

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	12,996.12	6,723,098	12,996.12	6,723,098
<b>77. Dry Land</b>	0.00	0	0.00	0	1,021.73	294,479	1,021.73	294,479
<b>78. Grass</b>	33.00	9,405	0.00	0	420,645.40	119,888,609	420,678.40	119,898,014
<b>79. Waste</b>	0.00	0	0.00	0	4,815.62	119,492	4,815.62	119,492
<b>80. Other</b>	0.00	0	0.00	0	1,957.50	94,825	1,957.50	94,825
<b>81. Exempt</b>	0.00	0	0.00	0	10,692.50	0	10,692.50	0
<b>82. Total</b>	<b>33.00</b>	<b>9,405</b>	<b>0.00</b>	<b>0</b>	<b>441,436.37</b>	<b>127,120,503</b>	<b>441,469.37</b>	<b>127,129,908</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	12,996.12	2.94%	6,723,098	5.29%	517.32
<b>Dry Land</b>	1,021.73	0.23%	294,479	0.23%	288.22
<b>Grass</b>	420,678.40	95.29%	119,898,014	94.31%	285.01
<b>Waste</b>	4,815.62	1.09%	119,492	0.09%	24.81
<b>Other</b>	1,957.50	0.44%	94,825	0.07%	48.44
<b>Exempt</b>	10,692.50	2.42%	0	0.00%	0.00
<b>Total</b>	<b>441,469.37</b>	<b>100.00%</b>	<b>127,129,908</b>	<b>100.00%</b>	<b>287.97</b>

**2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)**

**05 Blaine**

	<b>2009 CTL County Total</b>	<b>2010 Form 45 County Total</b>	<b>Value Difference (2010 form 45 - 2009 CTL)</b>	<b>Percent Change</b>	<b>2010 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	3,270,429	3,031,230	-239,199	-7.31%	49,255	-8.82%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,764,889	4,737,695	-27,194	-0.57%	39,246	-1.39%
<b>04. Total Residential (sum lines 1-3)</b>	<b>8,035,318</b>	<b>7,768,925</b>	<b>-266,393</b>	<b>-3.32%</b>	<b>88,501</b>	<b>-4.42%</b>
05. Commercial	445,607	445,607	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	4,253,978	4,456,747	202,769	4.77%	0	4.77%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>4,699,585</b>	<b>4,902,354</b>	<b>202,769</b>	<b>4.31%</b>	<b>0</b>	<b>4.31%</b>
<b>10. Total Non-Agland Real Property</b>	<b>12,734,903</b>	<b>12,671,279</b>	<b>-63,624</b>	<b>-0.50%</b>	<b>88,501</b>	<b>-1.19%</b>
11. Irrigated	6,723,098	6,723,098	0	0.00%		
12. Dryland	254,527	294,479	39,952	15.70%		
13. Grassland	98,955,163	119,898,014	20,942,851	21.16%		
14. Wasteland	119,492	119,492	0	0.00%		
15. Other Agland	94,825	94,825	0	0.00%		
<b>16. Total Agricultural Land</b>	<b>106,147,105</b>	<b>127,129,908</b>	<b>20,982,803</b>	<b>19.77%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>118,882,008</b>	<b>139,801,187</b>	<b>20,919,179</b>	<b>17.60%</b>	<b>88,501</b>	<b>17.52%</b>

**2009 Plan of Assessment for BLAINE COUNTY**  
**Years: 2010, 2011, 2012**  
**Dated: July 15, 2009**

**Plan of Assessment Requirements:**

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

**Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows.

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

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

**General Description of Real Property in Blaine County**

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

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

Taxable acres---- 441,497.22

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

For more information see 2009 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 \$17,600. 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 will enter into a contract with Dale Hanna to complete a GIS soil extraction and produce village maps. Cadastral maps and appraisal records will be 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. A complete reappraisal is in progress. On site- inspections are done. Changes in ownership are entered into Terra Scan via the Sales file. Sales are reviewed by both buyer and seller by filling out a Sales Verification Questionnaire. Sales prices are adjusted if necessary.

### **B. Data Collection**

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

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

Ration studies are done through a combination of assessor, field liaison, and contracted appraiser to make sure ratios are in line with accepted standards. Larry Rexroth produced depreciation schedules for all improvements for the 2009 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 2009**

**Statistics**

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	95.00	14.91	109.96
Commercial	92.00	00.00	100.00
Agricultural	72.00	18.40	96.68

For more information regarding statistical measures, see 2009 Reports and Opinions.

**Assessment Actions Planned for the Assessment Year 2010.**

**Residential**

Values will be maintained on the rural residential properties. using data collected during the reappraisal of the rural structures in 2009. 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.

**2011**

**Residential**

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

**Commercial**

Review of commercial parcels to be completed by 2015.

**Rural**

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

**2012**

**Residential**

Review of rural residential properties to be completed by 2015.

**Commercial**

Review of commercial parcels to be completed by 2015.

**Agricultural**

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

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

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

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

**3. Personal Property**

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

**4. Permissive Exemptions**

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

**5. Taxable Government Owned Property**

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

**6. Homesteads Exemptions**

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

**7. Centrally Assessed**

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

**8. Tax Increment Financing**

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

Not applicable to Blaine County.

**9. Tax Districts and Tax Rates**

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

**10. Tax Lists**

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

**11. Tax List Corrections**

Prepare tax list correction documents for county board approval.

**12. County Board of Equalization**

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

**13. TERC Appeals**

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

**14. TERC Statewide Equalization**

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

**15. Education**

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

Respectfully submitted:

Assessor Signature: April Wescott

Date: October 31, 2009

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.

## 2010 Assessment Survey for Blaine County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	0
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	1
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$20,658
7.	<b>Adopted budget, or granted budget if different from above</b>
	Same
8.	<b>Amount of the total budget set aside for appraisal work</b>
	\$3,700
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	n/a
10.	<b>Part of the budget that is dedicated to the computer system</b>
	\$12,558
11.	<b>Amount of the total budget set aside for education/workshops</b>
	\$1,300
12.	<b>Other miscellaneous funds</b>
	n/a
13.	<b>Was any of last year's budget not used:</b>
	\$9,026.75

#### B. Computer, Automation Information and GIS

1.	<b>Administrative software</b>
	TerraScan
2.	<b>CAMA software</b>
	TerraScan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Blaine County contracts with Miller and Associates to maintain the cadastral maps.

5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	The GIS is currently in the process of being implemented, it will be built and maintained by Dale Hannah of GIS Western Resources, Inc.
7.	<b>Personal Property software:</b>
	TerraScan

### **C. Zoning Information**

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

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	Larry Rexroth, contracted appraiser
2.	<b>Other services</b>
	Miller & Associates for the cadastral mapping and Dale Hannah of GIS Western Resources, Inc for GIS.



# Certification

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This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Blaine County Assessor.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts