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2013 Commission Summary for Blaine County

Residential Real Property - Current

Number of Sales	7	Median	67.71
Total Sales Price	\$307,800	Mean	56.93
Total Adj. Sales Price	\$307,800	Wgt. Mean	56.56
Total Assessed Value	\$174,078	Average Assessed Value of the Base	\$14,410
Avg. Adj. Sales Price	\$43,971	Avg. Assessed Value	\$24,868

Confidence Interval - Current

95% Median C.I	10.01 to 94.21
95% Wgt. Mean C.I	22.16 to 90.95
95% Mean C.I	28.80 to 85.06
% of Value of the Class of all Real Property Value in the	1.96
% of Records Sold in the Study Period	3.45
% of Value Sold in the Study Period	5.95

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	5		94.21
2011	9		114
2010	8	100	91
2009	7	100	95

2013 Commission Summary for Blaine County

Commercial Real Property - Current

Number of Sales	3	Median	100.80
Total Sales Price	\$152,950	Mean	284.11
Total Adj. Sales Price	\$152,950	Wgt. Mean	17.53
Total Assessed Value	\$26,806	Average Assessed Value of the Base	\$10,167
Avg. Adj. Sales Price	\$50,983	Avg. Assessed Value	\$8,935

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-695.02 to 1263.24
% of Value of the Class of all Real Property Value in the County	0.30
% of Records Sold in the Study Period	6.82
% of Value Sold in the Study Period	5.99

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	2		418.65
2011	1		295
2010	0	100	0
2009	1	100	92

2013 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	75	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 5th day of April, 2013.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Blaine County

Only routine maintenance was completed within the residential class. The three year plan indicated that residential properties within the villages would be reviewed. This work was not able to be completed for 2013, and will need to be done for 2014 in order to complete the review cycle timely.

The pick-up work was completed timely.

2013 Residential Assessment Survey for Blaine County

1.	Valuation data collection done by:	
	The assessor	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Dunning – located along Highway 2, is the home to the consolidated Sandhills High School. The school provides jobs that are not available in other parts of the county, creating demand for housing.
	02	Brewster, Purdum, Halsey, and the Rural Area – the market in these areas is not organized, sales are sporadic.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Only the cost approach is used as there is insufficient market data to develop the other approaches.	
4.	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 developed 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.	

**05 Blaine
RESIDENTIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 7
 Total Sales Price : 307,800
 Total Adj. Sales Price : 307,800
 Total Assessed Value : 174,078
 Avg. Adj. Sales Price : 43,971
 Avg. Assessed Value : 24,868

MEDIAN : 68
 WGT. MEAN : 57
 MEAN : 57
 COD : 32.77
 PRD : 100.65

COV : 53.42
 STD : 30.41
 Avg. Abs. Dev : 22.19
 MAX Sales Ratio : 94.21
 MIN Sales Ratio : 10.01

95% Median C.I. : 10.01 to 94.21
 95% Wgt. Mean C.I. : 22.16 to 90.95
 95% Mean C.I. : 28.80 to 85.06

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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-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
01-JUL-11 To 30-SEP-11	1	10.01	10.01	10.01	00.00	100.00	10.01	10.01	N/A	65,000	6,504
01-OCT-11 To 31-DEC-11	1	73.81	73.81	73.81	00.00	100.00	73.81	73.81	N/A	150,000	110,719
01-JAN-12 To 31-MAR-12	1	75.03	75.03	75.03	00.00	100.00	75.03	75.03	N/A	7,000	5,252
01-APR-12 To 30-JUN-12	1	55.81	55.81	55.81	00.00	100.00	55.81	55.81	N/A	46,000	25,673
01-JUL-12 To 30-SEP-12	2	44.82	44.82	61.17	51.09	73.27	21.92	67.71	N/A	17,500	10,704
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	2	52.11	52.11	15.80	80.79	329.81	10.01	94.21	N/A	34,900	5,513
01-OCT-11 To 30-SEP-12	5	67.71	58.86	68.51	21.00	85.91	21.92	75.03	N/A	47,600	32,610
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	3	73.81	59.34	55.39	38.03	107.13	10.01	94.21	N/A	73,267	40,582
<u>ALL</u>	7	67.71	56.93	56.56	32.77	100.65	10.01	94.21	10.01 to 94.21	43,971	24,868

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	73.81	73.31	70.01	12.38	104.71	55.81	94.21	N/A	47,560	33,296
02	2	15.97	15.97	10.86	37.32	147.05	10.01	21.92	N/A	35,000	3,800
<u>ALL</u>	7	67.71	56.93	56.56	32.77	100.65	10.01	94.21	10.01 to 94.21	43,971	24,868

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	6	70.76	62.76	57.13	25.79	109.85	10.01	94.21	10.01 to 94.21	50,467	28,830
06											
07	1	21.92	21.92	21.92	00.00	100.00	21.92	21.92	N/A	5,000	1,096
<u>ALL</u>	7	67.71	56.93	56.56	32.77	100.65	10.01	94.21	10.01 to 94.21	43,971	24,868

**05 Blaine
RESIDENTIAL**

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Qualified

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 PRD : 100.65

COV : 53.42
 STD : 30.41
 Avg. Abs. Dev : 22.19
 MAX Sales Ratio : 94.21
 MIN Sales Ratio : 10.01

95% Median C.I. : 10.01 to 94.21
 95% Wgt. Mean C.I. : 22.16 to 90.95
 95% Mean C.I. : 28.80 to 85.06

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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	1	94.21	94.21	94.21	00.00	100.00	94.21	94.21	N/A	4,800	4,522	
Less Than 15,000	3	75.03	63.72	64.70	32.12	98.49	21.92	94.21	N/A	5,600	3,623	
Less Than 30,000	3	75.03	63.72	64.70	32.12	98.49	21.92	94.21	N/A	5,600	3,623	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	6	61.76	50.72	55.96	34.76	90.64	10.01	75.03	10.01 to 75.03	50,500	28,259	
Greater Than 14,999	4	61.76	51.84	56.09	30.65	92.42	10.01	73.81	N/A	72,750	40,802	
Greater Than 29,999	4	61.76	51.84	56.09	30.65	92.42	10.01	73.81	N/A	72,750	40,802	
<u>Incremental Ranges</u>												
0 TO 4,999	1	94.21	94.21	94.21	00.00	100.00	94.21	94.21	N/A	4,800	4,522	
5,000 TO 14,999	2	48.48	48.48	52.90	54.79	91.64	21.92	75.03	N/A	6,000	3,174	
15,000 TO 29,999												
30,000 TO 59,999	2	61.76	61.76	60.51	09.63	102.07	55.81	67.71	N/A	38,000	22,993	
60,000 TO 99,999	1	10.01	10.01	10.01	00.00	100.00	10.01	10.01	N/A	65,000	6,504	
100,000 TO 149,999												
150,000 TO 249,999	1	73.81	73.81	73.81	00.00	100.00	73.81	73.81	N/A	150,000	110,719	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	7	67.71	56.93	56.56	32.77	100.65	10.01	94.21	10.01 to 94.21	43,971	24,868	

2013 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 some demand for housing which is not found in the rest of the county. The remainder of the county is quite rural and is influenced solely by the local ranching economy.

All residential parcels were last revalued in 2009; the valuation model developed at that time was well documented and is believed to have been applied uniformly. However, only the rural parcels were physically inspected prior to the revaluation. The residential parcels within the Villages have not been inspected in quite some time. In order to comply with the six year inspection and review requirement, this work will need to be completed for 2014. The Department has not yet conducted its cyclical assessment practices review in Blaine County; this is scheduled to be completed in 2013.

During 2012, the Department conducted a review of sales qualification determinations in all counties. For Blaine County, this involved a review of the non-qualified sales roster to ensure that the reasons for non-qualifying sales were adequate and properly documented. An interview was also conducted with the assessor regarding the verification procedure. As a result of the review, it was apparent that there is no bias in the verification process and that all arm's length sales were made available for the measurement of real property in Blaine County.

A review of the statistical profile for the residential class reveals a total of seven qualified sales with measures of central tendency well below the acceptable range. The market for residential property across the state has been relatively flat since the county last revalued residential property in 2009; therefore, it is improbable that residential properties are significantly undervalued as the calculated median suggests. Rather, the statistics are believed to be the result of an unreliably small sample; comparing the 2013 and 2012 R&O medians for Blaine County highlights the erratic statistical results that are produced by small samples. In 2012 with five qualified sales, the calculated median for the residential class was 26 percentage points higher at 94%.

After a review of all available information, there is insufficient evidence with which to determine the level of value of residential property in Blaine County; assessment practices are believed to meet generally accepted mass appraisal standards.

**2013 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.

2013 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.

2013 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Blaine County**

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 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.

2013 Commercial Assessment Actions for Blaine County

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

2013 Commercial Assessment Survey for Blaine County

1.	Valuation data collection done by:	
	The assessor	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	There are too few commercial properties in the county to warrant stratifying them into valuation groupings.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Only the cost approach is used as there is insufficient market data to develop the other approaches.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	With only about 35 commercial properties countywide, few commercial parcels tend to be similar. The county values all commercial properties using the same depreciation table that is based on age and the 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 sales data within the county is limited, residential and commercial lots are valued using the same table.	

**05 Blaine
COMMERCIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 3
 Total Sales Price : 152,950
 Total Adj. Sales Price : 152,950
 Total Assessed Value : 26,806
 Avg. Adj. Sales Price : 50,983
 Avg. Assessed Value : 8,935

MEDIAN : 101
 WGT. MEAN : 18
 MEAN : 284
 COD : 238.58
 PRD : 1620.71

COV : 138.72
 STD : 394.12
 Avg. Abs. Dev : 240.49
 MAX Sales Ratio : 736.50
 MIN Sales Ratio : 15.04

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -695.02 to 1,263.24

Printed:3/21/2013 4:33:02PM

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>Qtrrs</u>											
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											
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10											
01-OCT-10 To 30-SEP-11	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123
01-OCT-11 To 30-SEP-12	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561
<u>Calendar Yrs</u>											
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
01-JAN-11 To 31-DEC-11	1	736.50	736.50	736.50	00.00	100.00	736.50	736.50	N/A	200	1,473
<u>ALL</u>	3	100.80	284.11	17.53	238.58	1620.71	15.04	736.50	N/A	50,983	8,935

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	3	100.80	284.11	17.53	238.58	1620.71	15.04	736.50	N/A	50,983	8,935
<u>ALL</u>	3	100.80	284.11	17.53	238.58	1620.71	15.04	736.50	N/A	50,983	8,935

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	3	100.80	284.11	17.53	238.58	1620.71	15.04	736.50	N/A	50,983	8,935
04											
<u>ALL</u>	3	100.80	284.11	17.53	238.58	1620.71	15.04	736.50	N/A	50,983	8,935

05 Blaine
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 3	MEDIAN : 101	COV : 138.72	95% Median C.I. : N/A
Total Sales Price : 152,950	WGT. MEAN : 18	STD : 394.12	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 152,950	MEAN : 284	Avg. Abs. Dev : 240.49	95% Mean C.I. : -695.02 to 1,263.24
Total Assessed Value : 26,806			
Avg. Adj. Sales Price : 50,983	COD : 238.58	MAX Sales Ratio : 736.50	
Avg. Assessed Value : 8,935	PRD : 1620.71	MIN Sales Ratio : 15.04	

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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	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	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561	
Greater Than 14,999	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561	
Greater Than 29,999	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561	
<u>Incremental Ranges</u>												
0 TO 4,999	2	418.65	418.65	143.90	75.92	290.93	100.80	736.50	N/A	1,475	2,123	
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999												
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	3	100.80	284.11	17.53	238.58	1620.71	15.04	736.50	N/A	50,983	8,935	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	1	15.04	15.04	15.04	00.00	100.00	15.04	15.04	N/A	150,000	22,561	
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>	3	100.80	284.11	17.53	238.58	1620.71	15.04	736.50	N/A	50,983	8,935	

2013 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 parcels will be in Dunning, with a few scattered throughout the county. Even in Dunning many of the parcels are vacant or used only for storage, as there are few active businesses in the county. There is not an organized market for commercial property; the county assessor does not recognize any valuation groupings within the class.

All commercial parcels were inspected and revalued in 2009, completing the physical review requirement for the current cycle. At the time, the cost tables were updated and depreciation was established using sales from the Sandhills region to establish values. Since that time only routine maintenance has occurred. The Department has not yet conducted a cyclical review of assessment practices in the county; this is scheduled to be completed in 2013. Based on the county assessor's explanation and documentation from the 2009 reappraisal, it is believed that values were assessed uniformly.

During 2012, the Department conducted a review of sales qualification determinations in all counties. In Blaine County, this involved a review of the non-qualified sales roster as well as any sales verification documentation that the county assessor had on file. After a review of all available information, it is apparent that there is no bias in the sales verification process and that all available arm's length sales were made available for the measurement of real property in Blaine County.

A review of the statistical profile for the class shows only three sales in the study period. The measures of central tendency and qualitative statistics indicate that the sample is unreliable for measurement purposes. The statistics are not a reflection of assessment quality within the county; rather they reflect a market where there is little demand for commercial real estate. Two of the sales are extreme low dollars sales in which the assessed value varies from the selling price by less than \$1,200. The third sale involves a going concern, in which the assessor could not determine whether personal property was involved in the selling price.

After a review of all available information, the level of value of commercial property in Blaine County cannot be determined; assessment practices are believed to meet generally accepted mass appraisal standards.

**2013 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.

2013 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.

2013 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Blaine County**

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 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.

2013 Agricultural Assessment Actions for Blaine County

For the improved agricultural properties only routine maintenance was completed. The pickup work was completed timely. A sales study was conducted to determine the agricultural land values. Only irrigated land values were adjusted for 2013.

2013 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 used to determine and monitor market areas.	
	n/a	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Rural residential lands are identified through the annual land use study. Generally, a parcel that is 10 acres or less will be reviewed to determine what the primary use of the parcel is. There is currently not any land in the county classified as recreational.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes, farm home sites and rural residential home sites carry the same value.	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	As an ex-officio, the assessor often visits with real estate professionals and tax payers when title work is being prepared and when deeds are filed. This allows the assessor to gather information regarding market influences. To date, there has been no indication that the market in Blaine County is affected by non-agricultural influences.	
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.	
	No	
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	n/a	

05 Blaine
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 28
Total Sales Price : 23,895,317
Total Adj. Sales Price : 23,830,317
Total Assessed Value : 15,091,909
Avg. Adj. Sales Price : 851,083
Avg. Assessed Value : 538,997

MEDIAN : 73
WGT. MEAN : 63
MEAN : 67
COD : 22.53
PRD : 105.40

COV : 32.97
STD : 22.01
Avg. Abs. Dev : 16.35
MAX Sales Ratio : 99.35
MIN Sales Ratio : 09.49

95% Median C.I. : 58.85 to 78.41
95% Wgt. Mean C.I. : 45.06 to 81.60
95% Mean C.I. : 58.21 to 75.29

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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-OCT-09 To 31-DEC-09	2	72.67	72.67	69.40	19.02	104.71	58.85	86.49	N/A	281,180	195,130
01-JAN-10 To 31-MAR-10	2	61.95	61.95	63.12	33.75	98.15	41.04	82.86	N/A	426,470	269,197
01-APR-10 To 30-JUN-10	4	76.30	76.56	75.75	03.94	101.07	71.96	81.69	N/A	212,600	161,034
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	4	68.47	65.66	69.20	12.85	94.88	49.28	76.40	N/A	407,137	281,748
01-APR-11 To 30-JUN-11	3	84.22	88.37	82.51	07.04	107.10	81.55	99.35	N/A	2,425,837	2,001,643
01-JUL-11 To 30-SEP-11	1	59.70	59.70	59.70	00.00	100.00	59.70	59.70	N/A	310,400	185,310
01-OCT-11 To 31-DEC-11	3	72.64	65.73	72.59	14.80	90.55	46.15	78.41	N/A	511,535	371,349
01-JAN-12 To 31-MAR-12	3	58.30	53.89	57.28	28.51	94.08	26.76	76.62	N/A	1,513,432	866,948
01-APR-12 To 30-JUN-12	3	24.58	33.85	29.32	78.64	115.45	09.49	67.47	N/A	1,758,559	515,527
01-JUL-12 To 30-SEP-12	1	55.02	55.02	55.02	00.00	100.00	55.02	55.02	N/A	15,000	8,253
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	10	79.57	76.61	77.12	14.73	99.34	41.04	96.71	58.85 to 93.90	324,828	250,495
01-OCT-10 To 30-SEP-11	8	74.45	73.43	79.39	16.05	92.49	49.28	99.35	49.28 to 99.35	1,152,058	914,654
01-OCT-11 To 30-SEP-12	10	56.66	51.54	46.37	33.78	111.15	09.49	78.41	24.58 to 76.62	1,136,558	526,972
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	8	79.57	77.60	78.73	14.08	98.56	41.04	96.71	41.04 to 96.71	335,740	264,337
01-JAN-11 To 31-DEC-11	11	72.64	71.33	78.42	16.00	90.96	46.15	99.35	49.28 to 84.22	977,370	766,480
<u>ALL</u>	28	72.57	66.75	63.33	22.53	105.40	09.49	99.35	58.85 to 78.41	851,083	538,997

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	28	72.57	66.75	63.33	22.53	105.40	09.49	99.35	58.85 to 78.41	851,083	538,997
<u>ALL</u>	28	72.57	66.75	63.33	22.53	105.40	09.49	99.35	58.85 to 78.41	851,083	538,997

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Irrigated</u>											
County	1	41.04	41.04	41.04	00.00	100.00	41.04	41.04	N/A	402,500	165,173
1	1	41.04	41.04	41.04	00.00	100.00	41.04	41.04	N/A	402,500	165,173
<u>Grass</u>											
County	20	74.52	71.58	73.40	18.55	97.52	09.49	99.35	64.44 to 81.69	864,298	634,433
1	20	74.52	71.58	73.40	18.55	97.52	09.49	99.35	64.44 to 81.69	864,298	634,433
<u>ALL</u>	28	72.57	66.75	63.33	22.53	105.40	09.49	99.35	58.85 to 78.41	851,083	538,997

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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	3	75.15	64.55	57.69	16.15	111.89	41.04	77.45	N/A	254,167	146,617
1	3	75.15	64.55	57.69	16.15	111.89	41.04	77.45	N/A	254,167	146,617
_____Grass_____											
County	22	72.57	68.97	72.41	21.04	95.25	09.49	99.35	58.85 to 81.69	814,033	589,405
1	22	72.57	68.97	72.41	21.04	95.25	09.49	99.35	58.85 to 81.69	814,033	589,405
_____ALL_____	28	72.57	66.75	63.33	22.53	105.40	09.49	99.35	58.85 to 78.41	851,083	538,997

Blaine County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Blaine	1	N/A	1,000	N/A	1,000	1,000	1,000	1,000	1,000	1,000
Thomas	1	N/A	N/A	1,000	1,000	N/A	1,000	1,000	1,000	1,000
Custer	2	N/A	977	896	918	N/A	963	987	988	978
Loup	1	N/A	2,520	N/A	2,240	1,770	1,615	1,615	945	1,982
Cherry	1	N/A	1,550	1,550	1,550	1,373	1,368	1,389	1,400	1,421
Brown	1	N/A	2,089	2,161	2,213	1,770	1,764	1,557	1,661	1,916
Logan	1	N/A	1,950	1,790	1,790	1,365	1,365	1,260	1,260	1,558

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Blaine	1	N/A	290	N/A	N/A	290	290	290	290	290
Thomas	1	N/A								
Custer	2	N/A	450	440	400	335	330	325	320	364
Loup	1	N/A	705	N/A	475	455	395	240	240	395
Cherry	1	N/A	550	525	475	450	425	425	425	470
Brown	1	N/A	690	690	690	630	515	455	455	595
Logan	1	N/A	770	730	730	670	540	525	525	643

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Blaine	1	N/A	290	N/A	290	290	290	290	290	290
Thomas	1	N/A	N/A	260	260	N/A	260	260	260	260
Custer	2	N/A	315	315	315	315	318	315	315	315
Loup	1	N/A	640	N/A	495	350	350	325	305	311
Cherry	1	N/A	425	400	380	355	330	240	240	257
Brown	1	N/A	495	495	494	462	375	280	280	303
Logan	1	N/A	315	315	315	315	315	315	315	315

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

2013 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 the Sandhills is very homogeneous there are no market areas within the County and the comparable area around the county is quite extensive. All surrounding counties are comparable where they adjoin Blaine. There are isolated sections of the surrounding counties that are not considered comparable because soils other than Valentine Sand are prevalent; these include portions of southern Logan, southern Loup, northern Brown, and northern Cherry.

As is typical in Blaine County, the sample of sales within the county was too small to be relied upon for measurement purposes. Sales from the described comparable area were brought into the sample to maximize the size of the sample while keeping the sales proportionately distributed and representative of the land uses that exist within the county. In total 28 sales were used in the analysis; since agricultural land in this area is so homogeneous the sample is adequate for measurement purposes.

In analyzing the agricultural market in the general Sandhills region, the market for grassland is generally flat to slightly increasing. There are few sales of crop land throughout the Sandhills; yet analysis for 2013 suggested that there has been an appreciation of irrigated land in recent years that many of the Sandhills counties have not kept up with; dry land farming is often not possible in the Sandhills and therefore cannot be adequately measured. Blaine County's assessment actions for 2013 reflected these general economic conditions; grassland values were not changed, irrigated values nearly doubled in an effort to catch up with the market. Dry land is assessed the same as grassland and received no change in value; analysis shows that dry land farming in the county is typically not viable. In each of the recent years dry land acres have decreased within the county as acres have both been improved to add irrigation or converted back to grass; the trend of decreasing dry land acres continued for 2013.

The values established by the assessor compare well to the adjoining counties. The grassland values are within 10% of all adjoining counties; irrigated land values are identical to Thomas and Custer, but lower than the counties with superior soils as would be expected. The calculated statistics also suggested that values are acceptable; because the county is almost purely grassland the 95% MLU median of grassland is considered to be the best indicator of the level of value for the county.

Based on all available information; the level of value of agricultural land in Blaine County is 75%; all subclasses have been uniformly assessed within the acceptable range.

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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.

2013 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Blaine County**

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 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 : 1,553	Value : 148,963,267	Growth 38,400	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	8	60,642	63	109,735	
02. Res Improve Land	108	174,362	1	5,321	26	167,440	135	347,123	
03. Res Improvements	109	1,516,746	1	21,004	30	930,676	140	2,468,426	
04. Res Total	164	1,740,201	1	26,325	38	1,158,758	203	2,925,284	0
% of Res Total	80.79	59.49	0.49	0.90	18.72	39.61	13.07	1.96	0.00
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	2.83	0.30	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	1,740,201	1	26,325	38	1,158,758	203	2,925,284	0
% of Res & Rec Total	80.79	59.49	0.49	0.90	18.72	39.61	13.07	1.96	0.00
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	2.83	0.30	0.00
17. Taxable Total	193	2,014,645	1	26,325	53	1,331,669	247	3,372,639	0
% of Taxable Total	78.14	59.73	0.40	0.78	21.46	39.48	15.90	2.26	0.00

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. Exempt	31	0	36	67

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,107	116,407,015	1,107	116,407,015
28. Ag-Improved Land	1	17,070	0	0	192	20,673,991	193	20,691,061
29. Ag Improvements	1	71,445	0	0	198	8,421,107	199	8,492,552
30. Ag Total							1,306	145,590,628

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	4,577,171	145	182.00	4,633,426	38,400
34. HomeSite Total				159	228.00	4,975,426	
35. FarmSite UnImp Land	21	31.60	47,400	21	31.60	47,400	
36. FarmSite Improv Land	162	490.19	684,285	163	494.19	690,285	
37. FarmSite Improvements	185	0.00	3,843,936	186	0.00	3,859,126	0
38. FarmSite Total				207	525.79	4,596,811	
39. Road & Ditches	0	332.78	0	0	332.78	0	
40. Other- Non Ag Use	0	26.00	0	0	26.00	0	
41. Total Section VI				366	1,112.57	9,572,237	38,400

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	8.41%	1,149,210	8.41%	1,000.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	192.00	1.41%	192,000	1.41%	1,000.00
49. 3A1	849.90	6.22%	849,900	6.22%	1,000.00
50. 3A	1,751.08	12.82%	1,751,080	12.82%	1,000.00
51. 4A1	7,547.15	55.23%	7,547,150	55.23%	1,000.00
52. 4A	2,174.47	15.91%	2,174,470	15.91%	1,000.00
53. Total	13,663.81	100.00%	13,663,810	100.00%	1,000.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	13.00	1.83%	3,770	1.83%	290.00
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	8.89%	18,270	8.89%	290.00
59. 3D	140.00	19.75%	40,600	19.75%	290.00
60. 4D1	428.03	60.37%	124,129	60.37%	290.00
61. 4D	65.00	9.17%	18,850	9.17%	290.00
62. Total	709.03	100.00%	205,619	100.00%	290.00
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	5,748.10	1.37%	1,666,951	1.37%	290.00
69. 4G1	105,768.00	25.16%	30,672,722	25.16%	290.00
70. 4G	304,149.07	72.34%	88,203,231	72.34%	290.00
71. Total	420,447.28	100.00%	121,929,716	100.00%	290.00
Irrigated Total					
	13,663.81	3.09%	13,663,810	10.05%	1,000.00
Dry Total					
	709.03	0.16%	205,619	0.15%	290.00
Grass Total					
	420,447.28	95.19%	121,929,716	89.64%	290.00
72. Waste	4,840.30	1.10%	120,111	0.09%	24.81
73. Other	2,043.68	0.46%	99,135	0.07%	48.51
74. Exempt	10,692.50	2.42%	0	0.00%	0.00
75. Market Area Total	441,704.10	100.00%	136,018,391	100.00%	307.94

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	13,663.81	13,663,810	13,663.81	13,663,810
77. Dry Land	0.00	0	0.00	0	709.03	205,619	709.03	205,619
78. Grass	33.00	9,570	0.00	0	420,414.28	121,920,146	420,447.28	121,929,716
79. Waste	0.00	0	0.00	0	4,840.30	120,111	4,840.30	120,111
80. Other	0.00	0	0.00	0	2,043.68	99,135	2,043.68	99,135
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	441,671.10	136,008,821	441,704.10	136,018,391

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	13,663.81	3.09%	13,663,810	10.05%	1,000.00
Dry Land	709.03	0.16%	205,619	0.15%	290.00
Grass	420,447.28	95.19%	121,929,716	89.64%	290.00
Waste	4,840.30	1.10%	120,111	0.09%	24.81
Other	2,043.68	0.46%	99,135	0.07%	48.51
Exempt	10,692.50	2.42%	0	0.00%	0.00
Total	441,704.10	100.00%	136,018,391	100.00%	307.94

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

05 Blaine

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,952,056	2,925,284	-26,772	-0.91%	0	-0.91%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	5,006,178	4,975,426	-30,752	-0.61%	38,400	-1.38%
04. Total Residential (sum lines 1-3)	7,958,234	7,900,710	-57,524	-0.72%	38,400	-1.21%
05. Commercial	447,355	447,355	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	4,562,601	4,596,811	34,210	0.75%	0	0.75%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	5,009,956	5,044,166	34,210	0.68%	0	0.68%
10. Total Non-Agland Real Property	12,968,190	12,944,876	-23,314	-0.18%	38,400	-0.48%
11. Irrigated	7,064,976	13,663,810	6,598,834	93.40%		
12. Dryland	253,424	205,619	-47,805	-18.86%		
13. Grassland	121,870,904	121,929,716	58,812	0.05%		
14. Wasteland	120,111	120,111	0	0.00%		
15. Other Agland	99,135	99,135	0	0.00%		
16. Total Agricultural Land	129,408,550	136,018,391	6,609,841	5.11%		
17. Total Value of all Real Property (Locally Assessed)	142,376,740	148,963,267	6,586,527	4.63%	38,400	4.60%

2012 Plan of Assessment for BLAINE COUNTY
Years: 2013, 2014, 2015
Dated: July 15, 2012

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows.

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

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

General Description of Real Property in Blaine County

Per the 2011 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	203	13.16	2.07
Commercial	44	2.85	.31
Agricultural	1296	83.99	97.62

Other pertinent facts: There are 441,701.68 taxable acres in Blaine County and 10,692.50 exempt acres. Classified as follows: 95.15 % grassland, 3.08 % irrigated, .2% dryland, 1.1 % waste and .47 % other. Blaine County has no industrial, recreational, or special value property types in current assessment year.

For more information see 2012 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

County Assessor and Contracted Appraiser/Assistant Appraiser.

The budget for the fiscal year was \$15,350. The assessor attends all mandatory meetings, the spring and fall workshop, and attend monthly West Central District meetings as time permits. Approved books are kept in the office as reference for assessment issues. The assessor refers to the assessor's manual for procedural clarification.

B. Cadastral Maps

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

C. Property Record Cards

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

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

D. Software

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

E. Web Access

Not available at this time

Current Assessment Procedures for Real Property

A. Discover, List, & Inventory All Property

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

B. Data Collection

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

C. Review Assessment Sales Ration Studies before Assessment Actions

Ration studies are done through a combination of assessor field liaison to make sure ratios are in line with accepted standards. 2010 depreciation schedules were used for all improvements for the 2012 assessment year. The assessor uses all resources available, including a former licensed appraiser, field liaison, and the Nebraska Department of Revenue Property Tax Division.

D. Approaches to Value

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

Cost Approach-Appraisal Service runs ration studies

Income Approach-Appraisal Service runs ration studies

E. Reconciliation of Final Value and documentation

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

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

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

Level of Value, Quality, and Uniformity for assessment year 2012

Statistics

Property Class	Median	COD	PRD
Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Agricultural	73.00	18.01	96.72

For more information regarding statistical measures, see 2012 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2013.

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 Larry Rexroth.

Agricultural

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

2013

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.

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. 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.

2015

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, 2012

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.

2013 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:
	n/a
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:
	\$8,900 for TerraScan and the GIS system
11.	Amount of the assessor's budget set aside for education/workshops:
	\$950
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$5,707.62

B. Computer, Automation Information and GIS

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

6.	Is GIS available to the public? If so, what is the web address?
	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.	GIS Services:
	GIS Western Resources, Inc.
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	n/a
3.	What appraisal certifications or qualifications does the County require?
	n/a
4.	Have the existing contracts been approved by the PTA?
	n/a
5.	Does the appraisal or listing service providers establish assessed values for the county?
	n/a

2013 Certification for Blaine County

This is to certify that the 2013 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 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

