

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

---

**HOLT COUNTY**

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Holt County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Holt County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Timothy Wallinger, Holt County Assessor

**Property Assessment Division**  
Ruth A Sorensen, Administrator  
[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

PO Box 98919  
Lincoln, Nebraska 68509-8919  
**PHONE** 402-471-5984 **FAX** 402-471-5993

# Table of Contents

---

## **2018 Reports and Opinions of the Property Tax Administrator:**

Certification to the Commission  
Introduction  
County Overview  
Residential Correlation  
Commercial Correlation  
Agricultural Land Correlation  
PTA's Opinion

## **Appendices:**

Commission Summary

### ***Statistical Reports and Displays:***

Residential Statistics  
Commercial Statistics  
Chart of Net Sales Compared to Commercial Assessed Value  
Agricultural Land Statistics  
Table-Average Value of Land Capability Groups  
Special Valuation Statistics (if applicable)

Market Area Map  
Valuation History Charts

### ***County Reports:***

County Abstract of Assessment for Real Property, Form 45  
County Abstract of Assessment for Real Property Compared to the Prior Year  
Certificate of Taxes Levied (CTL).  
Assessor Survey  
Three-Year Plan of Assessment  
Special Value Methodology (if applicable)  
Ad Hoc Reports Submitted by County (if applicable)

## Introduction

---

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

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

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

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO’s recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor’s effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds’ records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

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

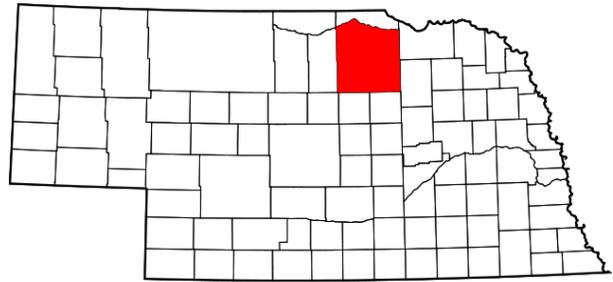
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

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

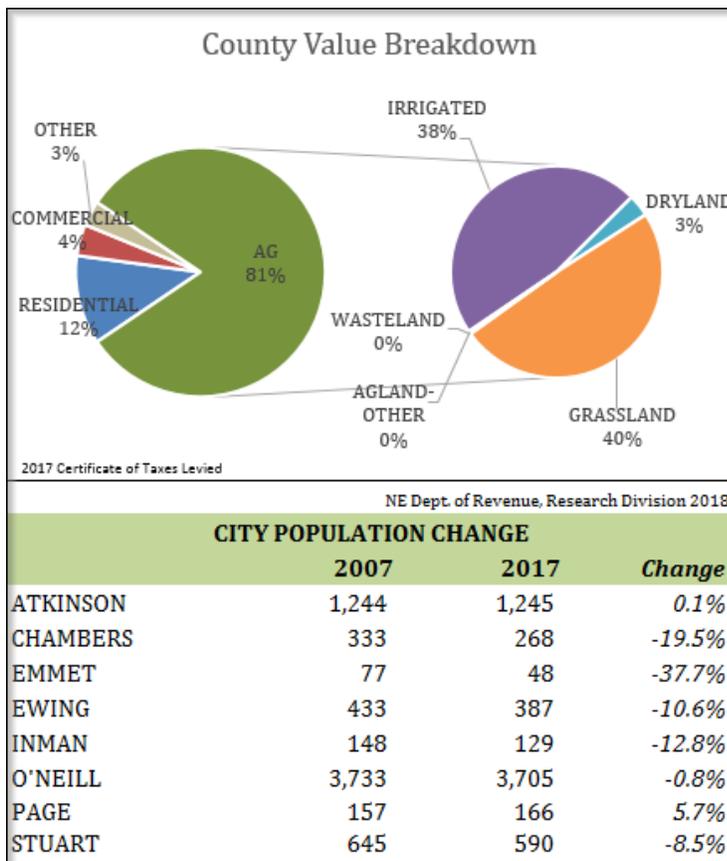
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 2,412 miles, Holt County had 10,250 residents, per the Census Bureau Quick Facts for 2016, a slight population decline from the 2010 U.S. Census. Reports indicated that 74% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Holt County are located in and around O’Neill and Atkinson. According to the latest information available from the U.S. Census Bureau, there were 426 employer establishments with total employment of 3,512.



Agricultural land is the single largest contributor to the county’s valuation base by an overwhelming majority. Grassland makes up a majority of the land in the county. Holt County is included in both the Lower Niobrara and Upper Elkhorn Natural Resource Districts (NRD). When compared against the value of sales by commodity group of the other counties in Nebraska, Holt County ranks first in vegetables, melons, potatoes, and sweet potatoes. Additionally, in a comparison of top crops with the other counties, Holt County ranks first in popcorn. Holt County nationally ranks third for popcorn (USDA AgCensus).

An ethanol plant located in Atkinson also contributes to the local agricultural economy.

## 2018 Residential Correlation for Holt County

---

### *Assessment Actions*

Valuation group's 1-O'Neill and 3-Stuart were physically reviewed and inspected with Vanguard costing, updated depreciation and a lot value study put on.

As part of the six-year review cycle each year a portion of the geo codes, have the rural improvements physically reviewed and inspected.

All pick up work was also completed and placed on the assessment roll.

### *Description of Analysis*

Residential sales are stratified into eight valuation groups. These groupings represent the assessor locations in the county.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
1	O'Neill
2	Atkinson
3	Stuart
4	Ewing
5	Page
6	Chambers
7	Inman and Emmet
9	Acreage

Analysis of the statistical profile supports a level of value within the acceptable range. Both the median and weighted mean measures of central tendency are within the range. The mean, COD and PRD can be attributed to low dollar sales. By hypothetically removing the sales of \$10,000 and less, all three of these measures improve significantly.

The assessment actions in Holt County are applied uniformly. An analysis of the sold properties and the abstract shows similar movement of the unsold properties. When comparing assessed value changes over the past decade to similar sized villages in Antelope, Knox, Rock and Garfield Counties the movement of the residential market in Holt County is consistent with those counties in this region.

# 2018 Residential Correlation for Holt County

---

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The county's sales verification process includes sending a verification questionnaire to all parties involved in the transaction. Returned questionnaires are gone through to gather as much information about the sale as possible. A physical review of the property and a phone call is performed if there is still a question regarding the sale after the receipt of the questionnaire. A Division review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements are being filed monthly and the AVU was accurate when compared with the property record cards.

The frequency and completeness of the review cycle was also examined. Holt County is a large county with several villages and towns spread throughout. The county assessor has a very good plan in place that every parcel is physically reviewed and inspected within a six-year cycle. As each valuation group is reviewed a lot study, new depreciation and costing is put on. Farm homes and outbuildings are also set up on the six-year review cycle with different townships being reviewed each year.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class.

It is notable that the assessor has a detailed valuation methodology on file describing practices used to set values in the county. The methodology produced by the assessor not only demonstrates their commitment to transparency, but describes the quality processes used to establish valuations in the county.

## *Equalization and Quality of Assessment*

The stratification of the valuation groupings demonstrates that all groupings with a sufficient number of sales have met an acceptable level of value. The statistical analysis and a review of the assessment practices indicate that there is uniformity and equalization with the assessment of the residential property. Holt County complies with professionally accepted mass appraisal standards.

## 2018 Residential Correlation for Holt County

---

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	122	95.24	99.75	94.67	13.39	105.37
02	30	92.52	126.14	91.15	51.59	138.39
03	14	95.65	98.18	96.41	07.86	101.84
04	12	92.74	140.65	87.98	68.76	159.87
05	8	113.54	160.59	100.36	70.24	160.01
06	18	96.41	104.29	75.01	38.34	139.03
07	2	113.53	113.53	95.78	24.89	118.53
09	22	95.04	97.93	88.55	21.38	110.59
<b>ALL</b>	<b>228</b>	<b>95.18</b>	<b>107.72</b>	<b>92.92</b>	<b>26.16</b>	<b>115.93</b>

### *Level of Value*

Based on analysis of all available information, the level of value of the residential property in Holt County is 95%.

## 2018 Commercial Correlation for Holt County

---

### *Assessment Actions*

For the 2018 assessment year, valuation groups 2 - 9 in the county were physically reviewed and inspected by Tax Valuation with new lot studies, updated Vanguard costing and depreciation put on the assessment rolls. All pick up work was also put on the assessment roll.

### *Description of Analysis*

Currently the eight valuation groups within the commercial class follow the assessor locations in the county.

<b>Valuation Grouping</b>	<b>Description</b>
1	O'Neill
2	Atkinson
3	Stuart
4	Ewing
5	Page
6	Chambers
7	Inman and Emmet
9	Rural

The commercial statistical profile reveals forty-seven qualified sales, comprised of seven of the eight valuation groupings. The median measure is within the range with the weighted mean just slightly below. The COD is considered reasonable for the commercial class while the PRD is somewhat above the range, but is affected by outlier sales.

When reviewing the historical movement of the commercial values (excluding growth) over time Holt County exhibits an average change of 4.58% over 10 years. Most comparable counties within the same region also demonstrate value increases (excluding growth) of an average of 2 - 6% over this ten-year period. The trend is a reasonable indicator that values have remained equalized with other counties.

Another test performed for reliability is hypothetically removing the two lowest sales from the statistical profile, which in this case the median moves to 98.64%. If the two highest sales are hypothetically removed, the median moves to 97.2%. In all cases, the median remains within an acceptable range as well as the COD.

## **2018 Commercial Correlation for Holt County**

---

### ***Assessment Practice Review***

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One aspect of the review is to examine the sales verification and qualification processes. In Holt County, all commercial sales are verified by sending a written sales questionnaire. Review of the documentation in the state sale files shows that the verification determinations are well documented and made without a bias. The review of sales data also included processes that ensured that sales information and assessed values were accurately and timely filed with the Division.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements are being filed monthly and the AVU was accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. In 2016, a contract was signed with a contract appraiser for the review and revaluation of the commercial class of property. For 2017 valuation group 01 was completed with the remaining groups completed for 2018.

Valuation groups were examined to ensure that the grouping defined was equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class.

It is notable that the assessor has a detailed valuation methodology on file describing practices used to set values in the county. The methodology produced by the assessor not only demonstrates their commitment to transparency, but describes the quality processes used to establish valuations in the county.

### ***Equalization and Quality of Assessment***

Valuation grouping substratum indicates that only valuation group 01-O'Neill is within the acceptable range with sufficient sales. However, confidence in the assessment practices of the County and evaluation of the general movement of assessed values relative to the market indicate that the County has uniformly valued the commercial class of property.

## 2018 Commercial Correlation for Holt County

---

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	22	95.08	98.41	88.95	15.27	110.64
02	8	102.57	126.80	102.34	33.02	123.90
03	5	98.71	100.53	92.99	12.25	108.11
04	3	98.64	96.95	96.83	02.02	100.12
05	2	103.62	103.62	104.08	01.53	99.56
06	2	103.00	103.00	97.75	07.15	105.37
09	5	97.20	102.81	94.14	33.90	109.21
<u>ALL</u>	47	97.77	104.26	90.81	18.59	114.81

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial class of real property in Holt County is 98%.

# 2018 Agricultural Correlation for Holt County

---

## *Assessment Actions*

A sales analysis was completed, and as a result, the County made no changes to the agricultural land values for the 2018 assessment year. Holt County was granted an extension to implement the soil survey, which has been completed. Land use is continually updated via the newest GIS imagery.

As part of the six-year review cycle each year a portion of the geo codes have the rural improvements physically reviewed and inspected.

All pick up work was completed and placed on the assessment roll.

## *Description of Analysis*

The agricultural land acres in Holt County is divided between grassland at 73%, irrigated at 20%, dry land at 3% and wasteland at 3%. Holt County is divided into two market areas. Market area 4001 consists of land on the north side of Hwy 20 and the Elkhorn River, except the two northern tiers of geo codes. A small portion of the southeast corner of the county is also included with this area. This market area contains the majority of irrigated land in the county. Market area 4003 consists of land on the south side of Hwy 20 and the Elkhorn River as well as a small portion of the northwest corner of the county. Also the two northern tiers of geo codes. The water table in this area is much higher than the other area making it harder to irrigate. Overall, dry and grass land values county wide are valued the same, the only difference in value between the two market areas is irrigated. Annually sales are reviewed and plotted to verify accuracy of the market area determinations. All counties adjoining Holt are considered comparable; those counties are Rock, Boyd, Knox, Antelope, Wheeler and Garfield.

Analysis of sales within Holt County was conducted to determine if the sales within the county were reliable for measurement purposes. The sample contained a sufficient number of sales in both market areas and majority land use. The statistics reflect general market conditions in this region of the state. The analysis supported that the sales within the county were reliable for purposes of determining a level of value for agricultural land in the county.

Both market areas and all majority land use (MLU) subclasses with a sufficient number of sales reflect medians within the acceptable range. When comparing the counties schedule of values to the adjoining counties with similar markets it appears that Holt County's values are relatively similar and equalized.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all

## 2018 Agricultural Correlation for Holt County

---

three property classes. Any incongruities are noted and discussed with the county Assessor for further action.

One area of review is the county's sales qualification and verification processes. The county's sales verification process includes sending a verification questionnaire to all parties involved in the transaction. Returned questionnaires are gone through to gather as much information about the sale as possible. A physical review of the property and a phone call is performed if there is still a question regarding the sale after the receipt of the questionnaire. A Division review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

Discussions were held with the assessor to review the agricultural sales to ensure that only sales that reflect market value are used to establish the assessed value of real property.

The review also looked at the filing of real estate transfer statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements are being filed monthly and the AVU was accurate when compared with the property record cards.

The county's inspection and review cycle for the agricultural class was discussed with the Assessor. The review was determined to be systematic and comprehensive; land use is reviewed with the most current imagery available. Inspection of agricultural improvements is completed within the six year cycle using an onsite inspection process that includes interior inspections and/or interviews with property owners where permitted.

The review also supported that the market areas are well constructed in the county; the boundary lines separate distinctly different geographic areas within the county and sales analysis supports that these differences are recognized in the market place.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. In Holt County, the county assessor uses sales questionnaires to monitor use changes; the physical inspection of agricultural land is also very helpful in monitoring non-agricultural activity. The county assessor separately analyzes rural residential sales near O'Neill and Atkinson from those in the more rural areas of the county, and has concluded that there is a difference in the market value.

It is notable that the assessor has a detailed valuation methodology on file describing practices used to set values in the county. The methodology produced by the assessor not only demonstrates their commitment to transparency, but describes the quality processes used to establish valuations in the county.

## 2018 Agricultural Correlation for Holt County

---

### *Equalization*

Dwellings and outbuildings on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites, within their respective market areas.

The analysis supports that Holt County has achieved equalization within and across county lines. The dry land 80% majority land use has too small a sample to use as a separate measurement; however, the assessor has done a good job of keeping up with the general movement of the market. For that reason, dry land values are also believed to be acceptable. A comparison of the values used in Holt County to adjoining counties demonstrates similar comparability with the values.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	26	67.77	71.99	68.87	16.10	104.53
4001	23	68.54	70.17	68.77	11.66	102.04
4003	3	59.27	85.92	70.66	50.97	121.60
<u>Dry</u>						
County	3	48.55	56.50	52.12	17.88	108.40
4001	2	60.48	60.48	55.26	21.54	109.45
4003	1	48.55	48.55	48.55	00.00	100.00
<u>Grass</u>						
County	45	70.88	73.40	75.48	21.87	97.24
4001	14	70.88	70.60	76.03	12.60	92.86
4003	31	70.12	74.67	75.19	26.31	99.31
<u>ALL</u>	90	68.71	70.54	68.02	19.08	103.70

### *Level of Value*

Based on analysis of all available information, the level of value of the agricultural class in Holt County is 69%.

## 2018 Opinions of the Property Tax Administrator for Holt County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>69</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 6th day of April, 2018.




---

Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

---

## 2018 Commission Summary for Holt County

### Residential Real Property - Current

Number of Sales	228	Median	95.18
Total Sales Price	\$21,542,757	Mean	107.72
Total Adj. Sales Price	\$21,542,757	Wgt. Mean	92.92
Total Assessed Value	\$20,016,987	Average Assessed Value of the Base	\$70,516
Avg. Adj. Sales Price	\$94,486	Avg. Assessed Value	\$87,794

### Confidence Interval - Current

95% Median C.I	92.59 to 96.26
95% Wgt. Mean C.I	90.07 to 95.76
95% Mean C.I	101.48 to 113.96
% of Value of the Class of all Real Property Value in the County	9.00
% of Records Sold in the Study Period	5.42
% of Value Sold in the Study Period	6.75

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	245	93	92.89
2016	234	93	92.86
2015	263	95	95.33
2014	250	93	92.81

## 2018 Commission Summary for Holt County

### Commercial Real Property - Current

Number of Sales	47	Median	97.77
Total Sales Price	\$12,066,825	Mean	104.26
Total Adj. Sales Price	\$12,066,825	Wgt. Mean	90.81
Total Assessed Value	\$10,957,537	Average Assessed Value of the Base	\$171,245
Avg. Adj. Sales Price	\$256,741	Avg. Assessed Value	\$233,139

### Confidence Interval - Current

95% Median C.I	94.41 to 102.03
95% Wgt. Mean C.I	84.22 to 97.40
95% Mean C.I	95.91 to 112.61
% of Value of the Class of all Real Property Value in the County	4.50
% of Records Sold in the Study Period	5.43
% of Value Sold in the Study Period	7.40

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	48	100	91.92
2016	47		73.69
2015	42	100	94.61
2014	34	97	92.10

**45 Holt**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 228  
Total Sales Price : 21,542,757  
Total Adj. Sales Price : 21,542,757  
Total Assessed Value : 20,016,987  
Avg. Adj. Sales Price : 94,486  
Avg. Assessed Value : 87,794

MEDIAN : 95  
WGT. MEAN : 93  
MEAN : 108  
COD : 26.16  
PRD : 115.93

COV : 44.66  
STD : 48.11  
Avg. Abs. Dev : 24.90  
MAX Sales Ratio : 370.65  
MIN Sales Ratio : 48.65

95% Median C.I. : 92.59 to 96.26  
95% Wgt. Mean C.I. : 90.07 to 95.76  
95% Mean C.I. : 101.48 to 113.96

Printed:3/19/2018 11:00:07AM

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-15 To 31-DEC-15	30	90.55	99.33	89.13	20.01	111.44	53.56	243.30	87.50 to 96.26	86,283	76,906
01-JAN-16 To 31-MAR-16	17	97.45	108.05	93.21	22.86	115.92	59.65	179.53	88.75 to 130.31	65,612	61,157
01-APR-16 To 30-JUN-16	38	95.90	109.20	95.16	25.89	114.75	48.65	341.13	91.39 to 104.17	94,383	89,817
01-JUL-16 To 30-SEP-16	43	93.84	101.83	90.84	21.15	112.10	66.07	227.42	85.76 to 99.45	117,359	106,608
01-OCT-16 To 31-DEC-16	15	91.29	104.82	94.09	29.88	111.40	68.06	258.45	73.52 to 107.88	92,683	87,205
01-JAN-17 To 31-MAR-17	17	97.74	133.75	93.56	45.49	142.96	63.91	370.65	88.83 to 112.38	89,641	83,868
01-APR-17 To 30-JUN-17	36	93.40	113.25	92.66	38.34	122.22	56.53	365.03	84.67 to 103.48	77,208	71,539
01-JUL-17 To 30-SEP-17	32	95.98	102.85	95.77	15.16	107.39	70.71	223.14	91.79 to 105.44	109,758	105,116
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	128	94.64	104.26	91.95	22.60	113.39	48.65	341.13	91.39 to 96.26	96,382	88,625
01-OCT-16 To 30-SEP-17	100	95.68	112.14	94.21	30.68	119.03	56.53	370.65	92.48 to 98.08	92,059	86,729
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	113	94.87	105.64	92.87	24.25	113.75	48.65	341.13	92.41 to 97.45	98,572	91,548
<u>ALL</u>	228	95.18	107.72	92.92	26.16	115.93	48.65	370.65	92.59 to 96.26	94,486	87,794

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	122	95.24	99.75	94.67	13.39	105.37	59.05	243.30	92.67 to 96.26	112,855	106,844
02	30	92.52	126.14	91.15	51.59	138.39	60.23	370.65	80.50 to 116.53	69,880	63,696
03	14	95.65	98.18	96.41	07.86	101.84	83.45	129.01	89.70 to 107.34	107,185	103,336
04	12	92.74	140.65	87.98	68.76	159.87	66.62	365.03	71.11 to 181.29	40,583	35,707
05	8	113.54	160.59	100.36	70.24	160.01	73.52	341.13	73.52 to 341.13	25,688	25,781
06	18	96.41	104.29	75.01	38.34	139.03	48.65	197.21	66.07 to 134.05	40,736	30,555
07	2	113.53	113.53	95.78	24.89	118.53	85.27	141.78	N/A	21,500	20,593
09	22	95.04	97.93	88.55	21.38	110.59	63.91	146.52	76.07 to 114.78	123,123	109,026
<u>ALL</u>	228	95.18	107.72	92.92	26.16	115.93	48.65	370.65	92.59 to 96.26	94,486	87,794

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	228	95.18	107.72	92.92	26.16	115.93	48.65	370.65	92.59 to 96.26	94,486	87,794
06											
07											
<u>ALL</u>	228	95.18	107.72	92.92	26.16	115.93	48.65	370.65	92.59 to 96.26	94,486	87,794

**45 Holt**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 228  
Total Sales Price : 21,542,757  
Total Adj. Sales Price : 21,542,757  
Total Assessed Value : 20,016,987  
Avg. Adj. Sales Price : 94,486  
Avg. Assessed Value : 87,794

MEDIAN : 95  
WGT. MEAN : 93  
MEAN : 108  
COD : 26.16  
PRD : 115.93

COV : 44.66  
STD : 48.11  
Avg. Abs. Dev : 24.90  
MAX Sales Ratio : 370.65  
MIN Sales Ratio : 48.65

95% Median C.I. : 92.59 to 96.26  
95% Wgt. Mean C.I. : 90.07 to 95.76  
95% Mean C.I. : 101.48 to 113.96

Printed:3/19/2018 11:00:07AM

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	5	255.30	243.53	239.49	30.83	101.69	103.14	365.03	N/A	3,300	7,903	
Less Than 15,000	21	181.29	213.26	206.92	35.52	103.06	103.14	370.65	143.10 to 255.30	7,973	16,497	
Less Than 30,000	42	142.44	166.54	143.56	44.76	116.01	56.53	370.65	113.78 to 180.54	14,297	20,525	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	223	94.98	104.67	92.81	23.29	112.78	48.65	370.65	92.56 to 96.06	96,530	89,585	
Greater Than 14,999	207	93.80	97.01	92.02	16.39	105.42	48.65	258.45	91.29 to 95.52	103,262	95,027	
Greater Than 29,999	186	92.64	94.43	91.47	13.80	103.24	48.65	178.42	90.69 to 95.12	112,593	102,983	
<u>Incremental Ranges</u>												
0 TO 4,999	5	255.30	243.53	239.49	30.83	101.69	103.14	365.03	N/A	3,300	7,903	
5,000 TO 14,999	16	180.04	203.80	203.36	30.67	100.22	119.60	370.65	141.78 to 254.34	9,433	19,182	
15,000 TO 29,999	21	107.88	119.81	119.07	32.55	100.62	56.53	258.45	89.58 to 137.49	20,621	24,554	
30,000 TO 59,999	34	95.06	99.69	98.46	17.16	101.25	59.05	172.93	88.73 to 107.08	41,303	40,666	
60,000 TO 99,999	62	96.45	99.21	99.03	15.58	100.18	48.65	178.42	92.59 to 100.49	77,194	76,448	
100,000 TO 149,999	49	91.39	89.80	89.60	11.20	100.22	53.56	129.01	88.21 to 94.25	123,903	111,021	
150,000 TO 249,999	32	89.02	89.23	88.73	09.02	100.56	63.91	131.42	84.85 to 95.12	185,709	164,780	
250,000 TO 499,999	9	90.24	85.39	84.72	08.33	100.79	67.52	95.76	69.19 to 94.05	304,222	257,725	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	228	95.18	107.72	92.92	26.16	115.93	48.65	370.65	92.59 to 96.26	94,486	87,794	

**45 Holt**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 47  
Total Sales Price : 12,066,825  
Total Adj. Sales Price : 12,066,825  
Total Assessed Value : 10,957,537  
Avg. Adj. Sales Price : 256,741  
Avg. Assessed Value : 233,139

MEDIAN : 98  
WGT. MEAN : 91  
MEAN : 104  
COD : 18.59  
PRD : 114.81

COV : 28.00  
STD : 29.19  
Avg. Abs. Dev : 18.18  
MAX Sales Ratio : 212.20  
MIN Sales Ratio : 57.70

95% Median C.I. : 94.41 to 102.03  
95% Wgt. Mean C.I. : 84.22 to 97.40  
95% Mean C.I. : 95.91 to 112.61

Printed:3/19/2018 11:00:09AM

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-14 To 31-DEC-14	2	75.71	75.71	70.37	23.79	107.59	57.70	93.71	N/A	135,000	95,005
01-JAN-15 To 31-MAR-15	2	98.59	98.59	98.20	02.56	100.40	96.07	101.11	N/A	160,000	157,116
01-APR-15 To 30-JUN-15	8	97.74	105.61	96.17	22.71	109.82	68.36	152.36	68.36 to 152.36	323,875	311,486
01-JUL-15 To 30-SEP-15	5	95.71	95.39	87.22	06.95	109.37	85.22	105.21	N/A	133,800	116,695
01-OCT-15 To 31-DEC-15	2	93.71	93.71	93.74	00.63	99.97	93.12	94.30	N/A	194,663	182,478
01-JAN-16 To 31-MAR-16	4	145.89	150.30	100.67	32.06	149.30	97.20	212.20	N/A	111,375	112,121
01-APR-16 To 30-JUN-16	5	98.71	95.23	87.10	05.45	109.33	84.20	103.39	N/A	1,141,000	993,757
01-JUL-16 To 30-SEP-16	3	97.77	97.09	97.50	01.60	99.58	94.41	99.08	N/A	72,000	70,197
01-OCT-16 To 31-DEC-16	2	106.23	106.23	105.88	02.67	100.33	103.39	109.06	N/A	62,500	66,178
01-JAN-17 To 31-MAR-17	3	86.65	91.79	81.70	13.51	112.35	76.80	111.92	N/A	83,667	68,357
01-APR-17 To 30-JUN-17	10	97.44	102.31	93.69	21.77	109.20	60.39	139.90	75.52 to 139.50	104,000	97,435
01-JUL-17 To 30-SEP-17	1	162.97	162.97	162.97	00.00	100.00	162.97	162.97	N/A	45,000	73,338
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	17	95.71	98.26	92.98	15.77	105.68	57.70	152.36	85.22 to 105.21	226,471	210,565
01-OCT-15 To 30-SEP-16	14	98.24	111.14	88.71	18.31	125.28	84.20	212.20	93.12 to 109.86	482,559	428,058
01-OCT-16 To 30-SEP-17	16	101.02	104.62	94.81	20.96	110.35	60.39	162.97	77.69 to 129.19	91,313	86,570
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	17	95.71	100.38	94.59	13.56	106.12	68.36	152.36	88.79 to 105.21	233,490	220,856
01-JAN-16 To 31-DEC-16	14	98.94	112.93	88.73	18.54	127.27	84.20	212.20	94.41 to 109.86	463,679	411,444
<u>ALL</u>	47	97.77	104.26	90.81	18.59	114.81	57.70	212.20	94.41 to 102.03	256,741	233,139

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	22	95.06	98.41	88.95	15.27	110.64	60.39	162.97	85.22 to 103.39	399,045	354,962
02	8	102.57	126.80	102.34	33.02	123.90	86.65	212.20	86.65 to 212.20	58,813	60,188
03	5	98.71	100.53	92.99	12.25	108.11	75.52	120.29	N/A	73,200	68,069
04	3	98.64	96.95	96.83	02.02	100.12	93.12	99.08	N/A	180,775	175,042
05	2	103.62	103.62	104.08	01.53	99.56	102.03	105.21	N/A	15,500	16,132
06	2	103.00	103.00	97.75	07.15	105.37	95.64	110.36	N/A	17,500	17,106
09	5	97.20	102.81	94.14	33.90	109.21	57.70	152.36	N/A	368,600	346,984
<u>ALL</u>	47	97.77	104.26	90.81	18.59	114.81	57.70	212.20	94.41 to 102.03	256,741	233,139

**45 Holt**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 47  
Total Sales Price : 12,066,825  
Total Adj. Sales Price : 12,066,825  
Total Assessed Value : 10,957,537  
Avg. Adj. Sales Price : 256,741  
Avg. Assessed Value : 233,139

MEDIAN : 98  
WGT. MEAN : 91  
MEAN : 104  
COD : 18.59  
PRD : 114.81

COV : 28.00  
STD : 29.19  
Avg. Abs. Dev : 18.18  
MAX Sales Ratio : 212.20  
MIN Sales Ratio : 57.70

95% Median C.I. : 94.41 to 102.03  
95% Wgt. Mean C.I. : 84.22 to 97.40  
95% Mean C.I. : 95.91 to 112.61

Printed:3/19/2018 11:00:09AM

**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	46	98.21	104.42	90.58	18.90	115.28	57.70	212.20	94.30 to 103.39	253,192	229,333
04	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	420,000	408,242
<u>ALL</u>	47	97.77	104.26	90.81	18.59	114.81	57.70	212.20	94.41 to 102.03	256,741	233,139

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	212.20	212.20	212.20	00.00	100.00	212.20	212.20	N/A	3,500	7,427
Less Than 15,000	5	110.36	143.27	137.31	33.03	104.34	102.03	212.20	N/A	8,300	11,397
Less Than 30,000	9	110.36	127.68	116.74	25.19	109.37	77.20	212.20	102.03 to 181.92	15,278	17,835
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	46	97.49	101.92	90.77	16.50	112.28	57.70	181.92	94.30 to 102.03	262,246	238,046
Greater Than 14,999	42	96.15	99.62	90.65	15.42	109.90	57.70	162.97	93.71 to 99.08	286,317	259,537
Greater Than 29,999	38	95.89	98.72	90.51	14.73	109.07	57.70	162.97	93.12 to 98.79	313,930	284,132
<u>Incremental Ranges</u>											
0 TO 4,999	1	212.20	212.20	212.20	00.00	100.00	212.20	212.20	N/A	3,500	7,427
5,000 TO 14,999	4	110.11	126.04	130.41	18.25	96.65	102.03	181.92	N/A	9,500	12,389
15,000 TO 29,999	4	108.57	108.19	107.85	15.65	100.32	77.20	138.43	N/A	24,000	25,884
30,000 TO 59,999	11	95.64	106.21	105.83	21.06	100.36	60.39	162.97	86.65 to 139.90	43,455	45,988
60,000 TO 99,999	8	98.90	101.57	100.79	05.03	100.77	93.71	120.29	93.71 to 120.29	74,500	75,091
100,000 TO 149,999	3	101.11	110.15	109.21	09.57	100.86	100.16	129.19	N/A	111,667	121,950
150,000 TO 249,999	6	84.96	82.25	82.94	14.42	99.17	57.70	96.07	57.70 to 96.07	179,888	149,197
250,000 TO 499,999	5	98.64	104.94	108.29	15.46	96.91	77.69	152.36	N/A	331,200	358,643
500,000 TO 999,999	2	76.79	76.79	75.15	10.98	102.18	68.36	85.22	N/A	670,000	503,536
1,000,000 +	3	91.07	89.34	87.34	03.13	102.29	84.20	92.76	N/A	2,148,333	1,876,367
<u>ALL</u>	47	97.77	104.26	90.81	18.59	114.81	57.70	212.20	94.41 to 102.03	256,741	233,139

**45 Holt**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 47  
Total Sales Price : 12,066,825  
Total Adj. Sales Price : 12,066,825  
Total Assessed Value : 10,957,537  
Avg. Adj. Sales Price : 256,741  
Avg. Assessed Value : 233,139

MEDIAN : 98  
WGT. MEAN : 91  
MEAN : 104  
COD : 18.59  
PRD : 114.81

COV : 28.00  
STD : 29.19  
Avg. Abs. Dev : 18.18  
MAX Sales Ratio : 212.20  
MIN Sales Ratio : 57.70

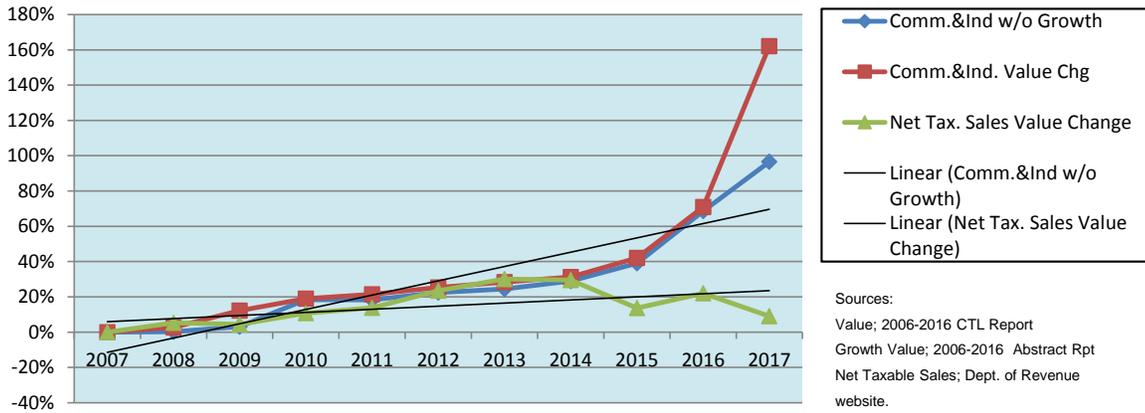
95% Median C.I. : 94.41 to 102.03  
95% Wgt. Mean C.I. : 84.22 to 97.40  
95% Mean C.I. : 95.91 to 112.61

Printed:3/19/2018 11:00:09AM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	2	110.70	110.70	107.01	08.66	103.45	101.11	120.29	N/A	97,500	104,338
311	1	85.22	85.22	85.22	00.00	100.00	85.22	85.22	N/A	540,000	460,186
318	1	92.76	92.76	92.76	00.00	100.00	92.76	92.76	N/A	1,120,000	1,038,884
341	1	97.77	97.77	97.77	00.00	100.00	97.77	97.77	N/A	83,000	81,150
343	1	84.20	84.20	84.20	00.00	100.00	84.20	84.20	N/A	3,772,500	3,176,375
344	3	139.50	150.62	112.93	26.77	133.37	100.16	212.20	N/A	46,167	52,137
349	1	77.69	77.69	77.69	00.00	100.00	77.69	77.69	N/A	290,000	225,313
352	7	96.07	97.29	96.87	03.67	100.43	88.79	105.21	88.79 to 105.21	68,286	66,148
353	5	103.39	106.55	100.53	29.97	105.99	60.39	162.97	N/A	87,000	87,459
384	1	139.90	139.90	139.90	00.00	100.00	139.90	139.90	N/A	40,000	55,960
386	1	98.71	98.71	98.71	00.00	100.00	98.71	98.71	N/A	60,000	59,224
406	7	102.03	97.68	77.33	19.42	126.32	57.70	138.43	57.70 to 138.43	46,000	35,573
410	1	94.41	94.41	94.41	00.00	100.00	94.41	94.41	N/A	50,000	47,206
419	1	93.12	93.12	93.12	00.00	100.00	93.12	93.12	N/A	184,325	171,639
420	1	68.36	68.36	68.36	00.00	100.00	68.36	68.36	N/A	800,000	546,886
421	1	152.36	152.36	152.36	00.00	100.00	152.36	152.36	N/A	421,000	641,439
442	1	109.06	109.06	109.06	00.00	100.00	109.06	109.06	N/A	55,000	59,981
477	1	110.36	110.36	110.36	00.00	100.00	110.36	110.36	N/A	5,000	5,518
494	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	420,000	408,242
530	1	98.79	98.79	98.79	00.00	100.00	98.79	98.79	N/A	250,000	246,969
531	1	93.71	93.71	93.71	00.00	100.00	93.71	93.71	N/A	95,000	89,029
532	1	181.92	181.92	181.92	00.00	100.00	181.92	181.92	N/A	12,000	21,830
555	2	96.98	96.98	98.26	01.71	98.70	95.32	98.64	N/A	155,000	152,306
595	4	92.69	89.99	90.56	07.23	99.37	75.52	99.08	N/A	497,625	450,667
<u>    </u> ALL <u>    </u>	47	97.77	104.26	90.81	18.59	114.81	57.70	212.20	94.41 to 102.03	256,741	233,139

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 51,334,170	\$ 962,013	1.87%	\$ 50,372,157	-	\$ 98,003,694	-
2008	\$ 52,689,320	\$ 1,265,105	2.40%	\$ 51,424,215	0.18%	\$ 103,122,048	5.22%
2009	\$ 57,572,720	\$ 4,648,152	8.07%	\$ 52,924,568	0.45%	\$ 102,389,660	-0.71%
2010	\$ 61,109,235	\$ 322,070	0.53%	\$ 60,787,165	5.58%	\$ 108,623,617	6.09%
2011	\$ 62,346,570	\$ 1,659,455	2.66%	\$ 60,687,115	-0.69%	\$ 111,489,431	2.64%
2012	\$ 64,316,275	\$ 1,426,043	2.22%	\$ 62,890,232	0.87%	\$ 120,966,484	8.50%
2013	\$ 65,875,700	\$ 1,962,663	2.98%	\$ 63,913,037	-0.63%	\$ 127,535,633	5.43%
2014	\$ 67,376,430	\$ 1,182,810	1.76%	\$ 66,193,620	0.48%	\$ 126,924,841	-0.48%
2015	\$ 72,964,725	\$ 1,564,145	2.14%	\$ 71,400,580	5.97%	\$ 111,324,119	-12.29%
2016	\$ 87,761,375	\$ 1,182,325	1.35%	\$ 86,579,050	18.66%	\$ 119,653,081	7.48%
2017	\$ 134,584,034	\$ 33,690,389	25.03%	\$ 100,893,645	14.96%	\$ 106,841,524	-10.71%
<b>Ann %chg</b>	10.12%			<b>Average</b>	<b>4.58%</b>	<b>2.24%</b>	<b>1.12%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	0.18%	2.64%	5.22%
2009	3.10%	12.15%	4.48%
2010	18.41%	19.04%	10.84%
2011	18.22%	21.45%	13.76%
2012	22.51%	25.29%	23.43%
2013	24.50%	28.33%	30.13%
2014	28.95%	31.25%	29.51%
2015	39.09%	42.14%	13.59%
2016	68.66%	70.96%	22.09%
2017	96.54%	162.17%	9.02%

County Number	45
County Name	Holt

**45 Holt**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 90  
Total Sales Price : 66,279,272  
Total Adj. Sales Price : 66,279,272  
Total Assessed Value : 45,080,785  
Avg. Adj. Sales Price : 736,436  
Avg. Assessed Value : 500,898

MEDIAN : 69  
WGT. MEAN : 68  
MEAN : 71  
COD : 19.08  
PRD : 103.70

COV : 31.84  
STD : 22.46  
Avg. Abs. Dev : 13.11  
MAX Sales Ratio : 184.64  
MIN Sales Ratio : 39.31

95% Median C.I. : 64.15 to 70.88  
95% Wgt. Mean C.I. : 63.17 to 72.86  
95% Mean C.I. : 65.90 to 75.18

Printed:3/19/2018 11:00:12AM

<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qtrts</u>												
01-OCT-14 To 31-DEC-14	10	60.56	68.41	57.40	27.74	119.18	40.36	154.36	48.55 to 73.62	883,415	507,089	
01-JAN-15 To 31-MAR-15	6	68.56	70.79	68.07	11.76	104.00	58.86	88.20	58.86 to 88.20	612,733	417,063	
01-APR-15 To 30-JUN-15	8	72.10	69.97	77.87	17.46	89.85	42.33	100.46	42.33 to 100.46	510,200	397,279	
01-JUL-15 To 30-SEP-15	3	53.92	52.32	56.34	07.51	92.86	45.45	57.60	N/A	2,108,000	1,187,589	
01-OCT-15 To 31-DEC-15	11	66.39	65.56	65.42	11.63	100.21	39.31	78.62	56.88 to 74.21	778,972	509,602	
01-JAN-16 To 31-MAR-16	8	70.95	79.50	71.07	17.79	111.86	63.83	144.56	63.83 to 144.56	1,103,065	783,998	
01-APR-16 To 30-JUN-16	11	63.66	63.15	61.45	14.73	102.77	41.96	81.08	51.11 to 73.50	581,241	357,185	
01-JUL-16 To 30-SEP-16	1	47.45	47.45	47.45	00.00	100.00	47.45	47.45	N/A	444,000	210,672	
01-OCT-16 To 31-DEC-16	9	69.79	71.13	70.62	19.87	100.72	47.77	111.58	54.38 to 83.17	707,667	499,736	
01-JAN-17 To 31-MAR-17	12	71.63	86.45	87.15	31.06	99.20	57.44	184.64	61.54 to 90.04	672,177	585,774	
01-APR-17 To 30-JUN-17	8	69.27	67.01	68.32	11.35	98.08	52.10	79.13	52.10 to 79.13	478,405	326,866	
01-JUL-17 To 30-SEP-17	3	70.88	70.02	69.82	02.71	100.29	66.70	72.47	N/A	289,967	202,457	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	27	66.99	67.62	62.46	21.44	108.26	40.36	154.36	57.60 to 72.21	848,746	530,158	
01-OCT-15 To 30-SEP-16	31	68.88	67.72	66.10	15.03	102.45	39.31	144.56	63.52 to 73.02	781,641	516,687	
01-OCT-16 To 30-SEP-17	32	70.88	75.74	77.09	20.34	98.25	47.77	184.64	63.35 to 74.57	597,883	460,913	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	28	68.34	66.52	65.56	15.36	101.46	39.31	100.46	61.06 to 73.21	808,953	530,321	
01-JAN-16 To 31-DEC-16	29	69.58	69.60	67.67	17.78	102.85	41.96	144.56	59.60 to 73.02	759,696	514,114	
<u>ALL</u>	90	68.71	70.54	68.02	19.08	103.70	39.31	184.64	64.15 to 70.88	736,436	500,898	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
4001	48	68.71	68.65	67.66	12.69	101.46	40.36	111.58	64.53 to 72.21	884,440	598,443	
4003	42	68.66	72.69	68.65	26.41	105.88	39.31	184.64	59.74 to 73.21	567,289	389,417	
<u>ALL</u>	90	68.71	70.54	68.02	19.08	103.70	39.31	184.64	64.15 to 70.88	736,436	500,898	

**45 Holt**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 90  
Total Sales Price : 66,279,272  
Total Adj. Sales Price : 66,279,272  
Total Assessed Value : 45,080,785  
Avg. Adj. Sales Price : 736,436  
Avg. Assessed Value : 500,898

MEDIAN : 69  
WGT. MEAN : 68  
MEAN : 71  
COD : 19.08  
PRD : 103.70

COV : 31.84  
STD : 22.46  
Avg. Abs. Dev : 13.11  
MAX Sales Ratio : 184.64  
MIN Sales Ratio : 39.31

95% Median C.I. : 64.15 to 70.88  
95% Wgt. Mean C.I. : 63.17 to 72.86  
95% Mean C.I. : 65.90 to 75.18

Printed:3/19/2018 11:00:12AM

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	2	48.00	48.00	48.06	01.15	99.88	47.45	48.55	N/A	500,500	240,542
4001	1	47.45	47.45	47.45	00.00	100.00	47.45	47.45	N/A	444,000	210,672
4003	1	48.55	48.55	48.55	00.00	100.00	48.55	48.55	N/A	557,000	270,411
<b>_____Grass_____</b>											
County	21	70.88	73.28	79.40	17.61	92.29	45.45	184.64	64.15 to 72.47	415,941	330,270
4001	12	69.53	66.64	68.09	09.36	97.87	45.45	78.62	58.89 to 72.47	419,673	285,775
4003	9	71.93	82.12	94.80	28.25	86.62	45.50	184.64	62.34 to 87.98	410,965	389,596
<b>_____ALL_____</b>	<b>90</b>	<b>68.71</b>	<b>70.54</b>	<b>68.02</b>	<b>19.08</b>	<b>103.70</b>	<b>39.31</b>	<b>184.64</b>	<b>64.15 to 70.88</b>	<b>736,436</b>	<b>500,898</b>

**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
<b>_____Irrigated_____</b>											
County	26	67.77	71.99	68.87	16.10	104.53	50.16	144.56	63.66 to 72.37	1,067,902	735,491
4001	23	68.54	70.17	68.77	11.66	102.04	50.16	111.58	63.83 to 72.37	1,139,301	783,451
4003	3	59.27	85.92	70.66	50.97	121.60	53.92	144.56	N/A	520,507	367,794
<b>_____Dry_____</b>											
County	3	48.55	56.50	52.12	17.88	108.40	47.45	73.50	N/A	397,000	206,910
4001	2	60.48	60.48	55.26	21.54	109.45	47.45	73.50	N/A	317,000	175,160
4003	1	48.55	48.55	48.55	00.00	100.00	48.55	48.55	N/A	557,000	270,411
<b>_____Grass_____</b>											
County	45	70.88	73.40	75.48	21.87	97.24	39.31	184.64	66.70 to 73.21	443,211	334,555
4001	14	70.88	70.60	76.03	12.60	92.86	45.45	100.46	58.89 to 78.62	492,648	374,571
4003	31	70.12	74.67	75.19	26.31	99.31	39.31	184.64	61.06 to 74.21	420,885	316,484
<b>_____ALL_____</b>	<b>90</b>	<b>68.71</b>	<b>70.54</b>	<b>68.02</b>	<b>19.08</b>	<b>103.70</b>	<b>39.31</b>	<b>184.64</b>	<b>64.15 to 70.88</b>	<b>736,436</b>	<b>500,898</b>

## Holt County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	4900	4900	4900	4900	4700	4699	4599	4087	<b>4721</b>
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	<b>4428</b>
Knox	2	3925	3795	3720	3625	3551	3465	3209	3060	<b>3581</b>
Rock	3	n/a	3700	n/a	3600	3500	3492	3249	2717	<b>3387</b>
Holt	3	2850	2850	2850	2850	2700	2700	2500	2500	<b>2609</b>
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	<b>2366</b>
Keya Paha	1	3200	3200	3100	3100	2800	2800	2700	2700	<b>2851</b>
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	<b>3084</b>
Wheeler	1	3760	3680	3570	3480	3390	3310	3235	3140	<b>3264</b>
Garfield	1	n/a	4095	4095	3495	3495	3095	3095	2650	<b>3400</b>

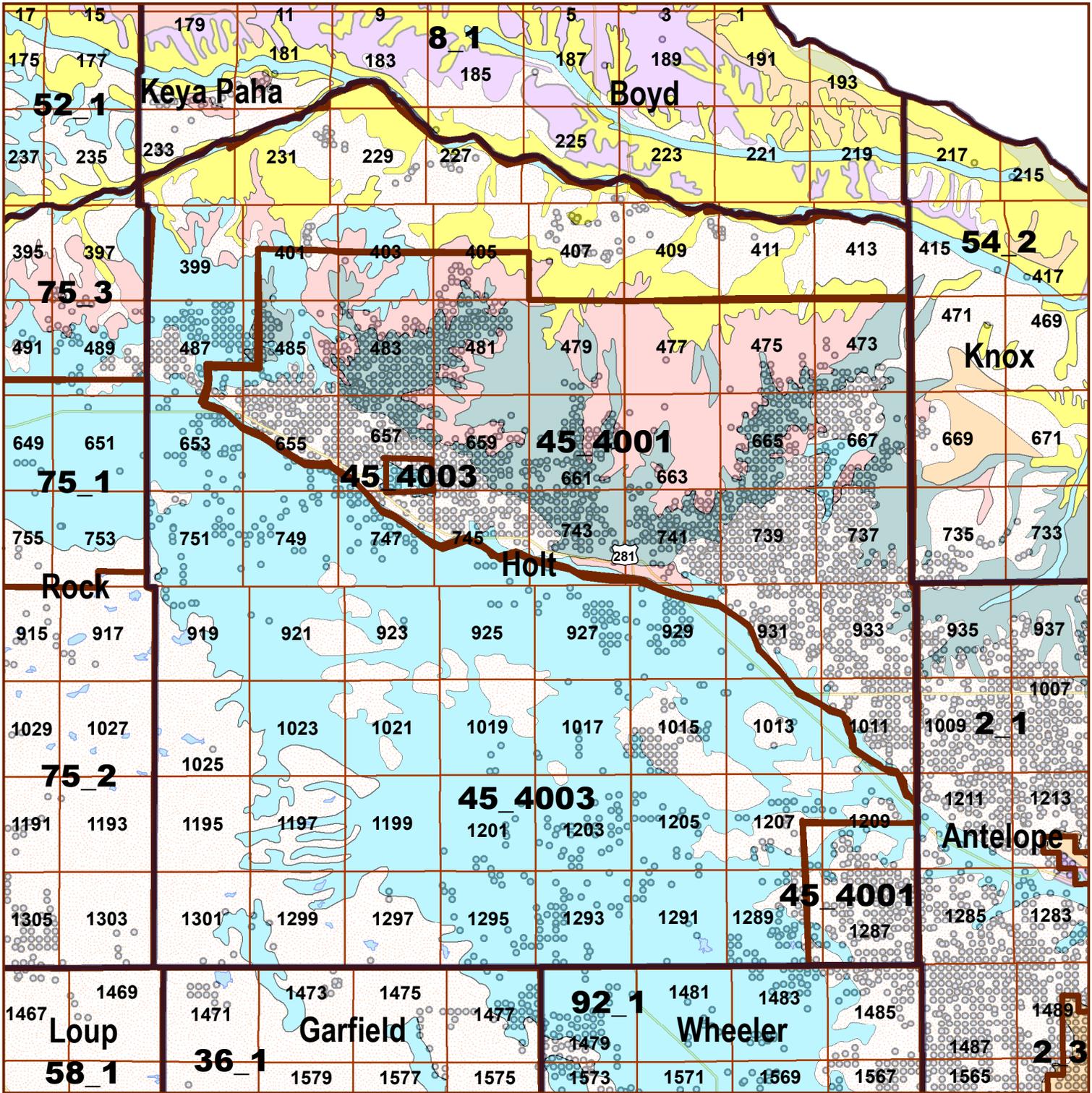
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	1800	1803	1800	1801	1800	1801	1802	1800	<b>1801</b>
Antelope	1	3150	3050	2765	2765	2450	2450	1860	1530	<b>2527</b>
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	<b>2065</b>
Rock	3	n/a	1100	n/a	1070	960	920	860	800	<b>950</b>
Holt	3	1800	1800	1800	1800	1800	1803	1803	1817	<b>1802</b>
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	<b>883</b>
Keya Paha	1	1000	1000	995	995	965	965	915	915	<b>974</b>
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	<b>2117</b>
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	<b>1358</b>
Garfield	1	n/a	1700	1700	1490	1490	1240	1240	1165	<b>1389</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1544	1542	1435	1434	1431	1433	1321	1167	<b>1316</b>
Antelope	1	1400	1375	1375	1375	1375	1375	1250	1190	<b>1282</b>
Knox	2	1423	1420	1423	1423	1406	1406	1406	1406	<b>1408</b>
Rock	3	n/a	1051	n/a	987	900	855	745	638	<b>776</b>
Holt	3	1540	1541	1441	1436	1436	1433	1323	874	<b>1232</b>
Rock	2	n/a	2000	n/a	986	900	850	745	609	<b>718</b>
Keya Paha	1	810	810	745	745	735	735	725	725	<b>730</b>
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	<b>1213</b>
Wheeler	1	1375	1295	1220	1150	1070	1000	970	878	<b>930</b>
Garfield	1	n/a	1095	1095	1095	1010	1010	844	695	<b>753</b>

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1349	500	100
Antelope	1	1650	500	178
Knox	2	1411	504	150
Rock	3	575	350	113
Holt	3	1430	500	100
Rock	2	586	350	101

<b>Keya Paha</b>	1	n/a	n/a	60
------------------	---	-----	-----	----

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



**Legend**

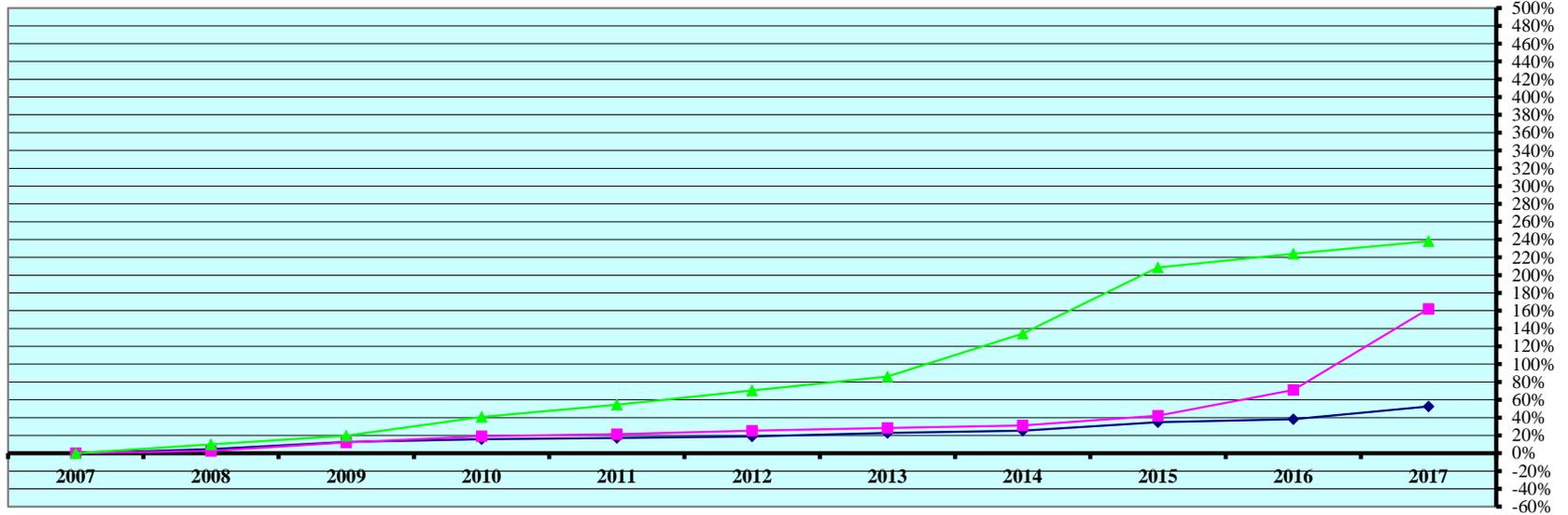
- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium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

## Holt County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	192,879,205	--	--	--	51,334,170	--	--	--	788,740,535	--	--	--
2008	201,518,285	8,639,080	4.48%	4.48%	52,689,320	1,355,150	2.64%	2.64%	867,132,540	78,392,005	9.94%	9.94%
2009	217,152,240	15,633,955	7.76%	12.58%	57,572,720	4,883,400	9.27%	12.15%	943,391,585	76,259,045	8.79%	19.61%
2010	223,486,560	6,334,320	2.92%	15.87%	61,109,235	3,536,515	6.14%	19.04%	1,110,276,925	166,885,340	17.69%	40.77%
2011	226,009,316	2,522,756	1.13%	17.18%	62,346,570	1,237,335	2.02%	21.45%	1,219,160,065	108,883,140	9.81%	54.57%
2012	229,419,051	3,409,735	1.51%	18.94%	64,316,275	1,969,705	3.16%	25.29%	1,344,700,730	125,540,665	10.30%	70.49%
2013	236,869,025	7,449,974	3.25%	22.81%	65,875,700	1,559,425	2.42%	28.33%	1,467,716,280	123,015,550	9.15%	86.08%
2014	241,716,980	4,847,955	2.05%	25.32%	67,376,430	1,500,730	2.28%	31.25%	1,847,562,010	379,845,730	25.88%	134.24%
2015	260,250,143	18,533,163	7.67%	34.93%	72,964,725	5,588,295	8.29%	42.14%	2,432,963,327	585,401,317	31.69%	208.46%
2016	266,782,775	6,532,632	2.51%	38.32%	87,761,375	14,796,650	20.28%	70.96%	2,555,356,267	122,392,940	5.03%	223.98%
2017	294,216,448	27,433,673	10.28%	52.54%	134,584,034	46,822,659	53.35%	162.17%	2,666,696,749	111,340,482	4.36%	238.10%

Rate Annual %chg: Residential & Recreational **4.31%**

Commercial & Industrial **10.12%**

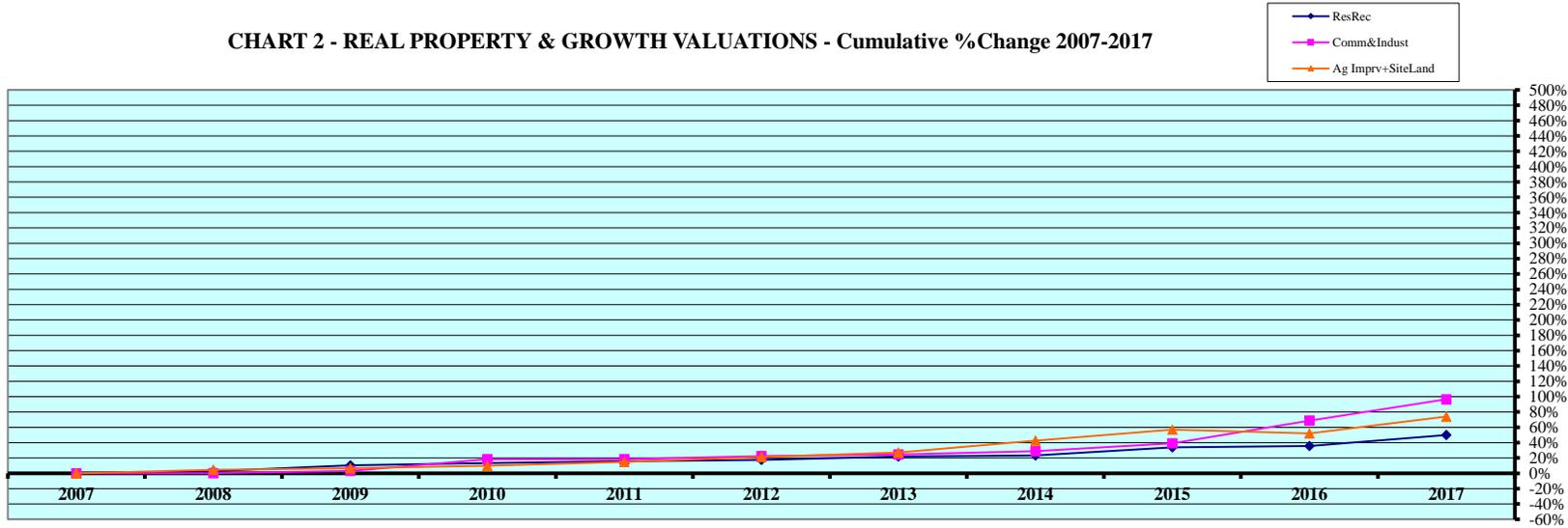
Agricultural Land **12.95%**

Cnty# **45**  
County **HOLT**

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>								
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth			
2007	192,879,205	4,384,315	2.27%	188,494,890	--	--	51,334,170	962,013	1.87%	50,372,157	--	--			
2008	201,518,285	3,061,829	1.52%	198,456,456	2.89%	2.89%	52,689,320	1,265,105	2.40%	51,424,215	0.18%	0.18%			
2009	217,152,240	3,885,439	1.79%	213,266,801	5.83%	10.57%	57,572,720	4,648,152	8.07%	52,924,568	0.45%	3.10%			
2010	223,486,560	5,000,088	2.24%	218,486,472	0.61%	13.28%	61,109,235	322,070	0.53%	60,787,165	5.58%	18.41%			
2011	226,009,316	2,589,131	1.15%	223,420,185	-0.03%	15.83%	62,346,570	1,659,455	2.66%	60,687,115	-0.69%	18.22%			
2012	229,419,051	2,666,660	1.16%	226,752,391	0.33%	17.56%	64,316,275	1,426,043	2.22%	62,890,232	0.87%	22.51%			
2013	236,869,025	2,050,705	0.87%	234,818,320	2.35%	21.74%	65,875,700	1,962,663	2.98%	63,913,037	-0.63%	24.50%			
2014	241,716,980	3,590,033	1.49%	238,126,947	0.53%	23.46%	67,376,430	1,182,810	1.76%	66,193,620	0.48%	28.95%			
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	33.92%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	39.09%			
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	35.57%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	68.66%			
2017	294,216,448	5,040,956	1.71%	289,175,492	8.39%	49.93%	134,584,034	33,690,389	25.03%	100,893,645	14.96%	96.54%			
Rate Ann%chg	4.31%						2.83%	10.12%						C & I w/o growth	4.58%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	51,483,280	40,103,155	91,586,435	1,430,590	1.56%	90,155,845	--	--
2008	55,977,110	41,423,915	97,401,025	1,515,170	1.56%	95,885,855	4.69%	4.69%
2009	56,610,290	44,426,250	101,036,540	3,406,920	3.37%	97,629,620	0.23%	6.60%
2010	57,296,800	47,978,325	105,275,125	4,549,175	4.32%	100,725,950	-0.31%	9.98%
2011	58,060,805	53,155,330	111,216,135	5,974,720	5.37%	105,241,415	-0.03%	14.91%
2012	58,886,270	57,266,585	116,152,855	4,998,080	4.30%	111,154,775	-0.06%	21.37%
2013	60,149,430	62,124,850	122,274,280	5,922,105	4.84%	116,352,175	0.17%	27.04%
2014	65,658,455	71,384,040	137,042,495	6,397,390	4.67%	130,645,105	6.85%	42.65%
2015	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	143,886,420	4.99%	57.10%
2016	81,963,812	76,708,301	158,672,113	19,417,915	12.24%	139,254,198	-6.20%	52.05%
2017	87,064,545	88,996,155	176,060,700	16,628,925	9.44%	159,431,775	0.48%	74.08%
Rate Ann%chg	5.39%	8.30%	6.75%	Ag Imprv+Site w/o growth			1.08%	

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

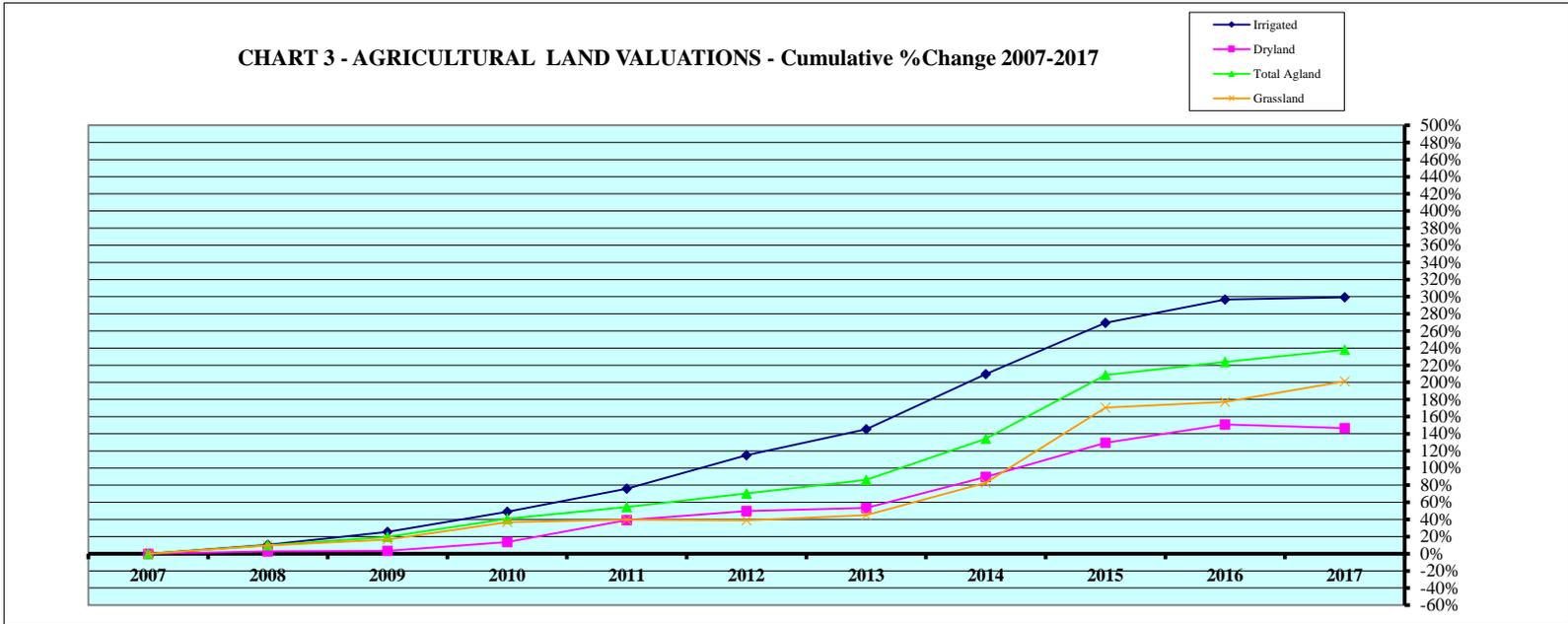
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

Cnty# 45  
County HOLT

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	313,601,360	--	--	--	36,588,415	--	--	--	435,751,895	--	--	--
2008	346,484,295	32,882,935	10.49%	10.49%	37,605,905	1,017,490	2.78%	2.78%	478,570,140	42,818,245	9.83%	9.83%
2009	393,389,315	46,905,020	13.54%	25.44%	37,806,840	200,935	0.53%	3.33%	507,678,335	29,108,195	6.08%	16.51%
2010	466,936,645	73,547,330	18.70%	48.89%	41,565,850	3,759,010	9.94%	13.60%	596,838,675	89,160,340	17.56%	36.97%
2011	551,392,170	84,455,525	18.09%	75.83%	50,933,795	9,367,945	22.54%	39.21%	608,623,020	11,784,345	1.97%	39.67%
2012	674,129,450	122,737,280	22.26%	114.96%	54,788,240	3,854,445	7.57%	49.74%	605,951,725	-2,671,295	-0.44%	39.06%
2013	769,419,710	95,290,260	14.14%	145.35%	56,180,480	1,392,240	2.54%	53.55%	632,393,295	26,441,570	4.36%	45.13%
2014	971,063,560	201,643,850	26.21%	209.65%	69,367,855	13,187,375	23.47%	89.59%	796,824,450	164,431,155	26.00%	82.86%
2015	1,158,759,536	187,695,976	19.33%	269.50%	83,912,499	14,544,644	20.97%	129.34%	1,178,606,306	381,781,856	47.91%	170.48%
2016	1,244,249,943	85,490,407	7.38%	296.76%	91,781,310	7,868,811	9.38%	150.85%	1,207,838,967	29,232,661	2.48%	177.19%
2017	1,252,023,421	7,773,478	0.62%	299.24%	90,247,671	-1,533,639	-1.67%	146.66%	1,312,638,348	104,799,381	8.68%	201.24%

Rate Ann.%chg: Irrigated **14.85%** Dryland **9.45%** Grassland **11.66%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	1,988,235	--	--	--	810,630	--	--	--	788,740,535	--	--	--
2008	3,257,195	1,268,960	63.82%	63.82%	1,215,005	404,375	49.88%	49.88%	867,132,540	78,392,005	9.94%	9.94%
2009	3,297,290	40,095	1.23%	65.84%	1,219,805	4,800	0.40%	50.48%	943,391,585	76,259,045	8.79%	19.61%
2010	3,311,660	14,370	0.44%	66.56%	1,624,095	404,290	33.14%	100.35%	1,110,276,925	166,885,340	17.69%	40.77%
2011	6,573,475	3,261,815	98.49%	230.62%	1,637,605	13,510	0.83%	102.02%	1,219,160,065	108,883,140	9.81%	54.57%
2012	6,579,455	5,980	0.09%	230.92%	3,251,860	1,614,255	98.57%	301.15%	1,344,700,730	125,540,665	10.30%	70.49%
2013	6,154,775	-424,680	-6.45%	209.56%	3,568,020	316,160	9.72%	340.15%	1,467,716,280	123,015,550	9.15%	86.08%
2014	6,193,915	39,140	0.64%	211.53%	4,112,230	544,210	15.25%	407.29%	1,847,562,010	379,845,730	25.88%	134.24%
2015	6,444,510	250,595	4.05%	224.13%	5,240,476	1,128,246	27.44%	546.47%	2,432,963,327	585,401,317	31.69%	208.46%
2016	6,231,404	-213,106	-3.31%	213.41%	5,254,643	14,167	0.27%	548.22%	2,555,356,267	122,392,940	5.03%	223.98%
2017	6,456,173	224,769	3.61%	224.72%	5,331,136	76,493	1.46%	557.65%	2,666,696,749	111,340,482	4.36%	238.10%

Cnty# **45**  
County **HOLT**

Rate Ann.%chg: Total Agric Land **12.95%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	314,035,915	252,776	1,242			36,537,905	69,143	528			436,276,510	1,110,131	393		
2008	346,391,725	255,716	1,355	9.04%	9.04%	37,736,415	67,576	558	5.67%	5.67%	478,788,295	1,108,576	432	9.90%	9.90%
2009	392,980,910	261,987	1,500	10.73%	20.74%	37,917,415	65,889	575	3.05%	8.90%	508,920,780	1,103,112	461	6.82%	17.39%
2010	467,056,670	267,662	1,745	16.33%	40.46%	41,822,455	64,532	648	12.62%	22.64%	593,364,115	1,098,545	540	17.08%	37.44%
2011	552,054,755	268,184	2,058	17.97%	65.69%	51,420,370	63,844	805	24.27%	52.41%	608,964,910	1,095,203	556	2.94%	41.48%
2012	677,152,705	274,786	2,464	19.71%	98.36%	54,919,540	61,999	886	9.98%	67.63%	605,509,070	1,089,215	556	-0.02%	41.46%
2013	772,687,380	295,371	2,616	6.16%	110.57%	56,928,565	58,490	973	9.88%	84.18%	629,735,145	1,074,980	586	5.38%	49.06%
2014	969,486,640	299,242	3,240	23.85%	160.78%	73,062,870	54,408	1,343	37.97%	154.12%	797,026,285	1,074,799	742	26.59%	88.69%
2015	1,161,044,556	296,277	3,919	20.96%	215.43%	84,642,866	51,443	1,645	22.53%	211.36%	1,178,689,556	1,079,159	1,092	47.29%	177.92%
2016	1,248,992,941	296,094	4,218	7.64%	239.54%	91,468,164	50,819	1,800	9.39%	240.60%	1,208,486,846	1,078,400	1,121	2.60%	185.15%
2017	1,252,277,829	297,112	4,215	-0.08%	239.26%	90,261,048	50,148	1,800	0.00%	240.60%	1,314,549,720	1,078,305	1,219	8.79%	210.20%

Rate Annual %chg Average Value/Acre: **12.99%**

**13.04%**

**11.99%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	1,987,395	62,947	32			809,830	8,121	100			789,647,555	1,503,118	525		
2008	3,255,095	63,053	52	63.51%	63.51%	1,214,705	8,111	150	50.19%	50.19%	867,386,235	1,503,031	577	9.85%	9.85%
2009	3,285,455	63,053	52	0.93%	65.04%	1,222,255	8,158	150	0.04%	50.25%	944,326,815	1,502,200	629	8.93%	19.66%
2010	3,318,640	63,260	52	0.68%	66.16%	1,620,495	8,120	200	33.21%	100.15%	1,107,182,375	1,502,118	737	17.25%	40.31%
2011	6,459,455	63,219	102	94.77%	223.62%	1,614,295	8,080	200	0.11%	100.37%	1,220,513,785	1,498,528	814	10.50%	55.04%
2012	6,557,315	64,224	102	-0.07%	223.39%	3,236,070	8,096	400	100.05%	300.84%	1,347,374,700	1,498,320	899	10.41%	71.18%
2013	6,121,865	60,076	102	-0.20%	222.76%	3,549,090	8,883	400	-0.04%	300.66%	1,469,022,045	1,497,800	981	9.07%	86.70%
2014	6,169,290	60,103	103	0.73%	225.11%	3,712,840	9,401	395	-1.15%	296.05%	1,849,457,925	1,497,952	1,235	25.88%	135.02%
2015	6,342,094	60,469	105	2.18%	232.19%	5,209,156	10,421	500	26.58%	401.31%	2,435,928,228	1,497,769	1,626	31.73%	209.58%
2016	6,220,533	62,205	100	-4.65%	216.73%	5,254,798	10,504	500	0.08%	401.69%	2,560,423,282	1,498,022	1,709	5.09%	225.35%
2017	6,209,162	62,092	100	0.00%	216.73%	5,329,126	10,652	500	0.01%	401.73%	2,668,626,885	1,498,309	1,781	4.21%	239.04%

**45**  
**HOLT**

Rate Annual %chg Average Value/Acre: **12.99%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**

CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10,435	HOLT	177,881,292	9,871,163	8,410,770	294,216,448	128,452,368	6,131,666	0	2,666,696,749	87,064,545	88,996,155	0	3,467,721,156
cnty sectorvalue % of total value:		5.13%	0.28%	0.24%	8.48%	3.70%	0.18%		76.90%	2.51%	2.57%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,245	ATKINSON	14,511,641	1,199,952	387,419	41,597,211	12,085,540	101,440	0	28,618	0	0	0	69,911,821
11.93%	%sector of county sector	8.16%	12.16%	4.61%	14.14%	9.41%	1.65%		0.00%				2.02%
	%sector of municipality	20.76%	1.72%	0.55%	59.50%	17.29%	0.15%		0.04%				100.00%
268	CHAMBERS	177,493	378,514	64,941	5,514,937	800,388	0	0	515,811	0	8,478	0	7,460,562
2.57%	%sector of county sector	0.10%	3.83%	0.77%	1.87%	0.62%			0.02%		0.01%		0.22%
	%sector of municipality	2.38%	5.07%	0.87%	73.92%	10.73%			6.91%		0.11%		100.00%
48	EMMET	256,271	363	182	686,853	388,748	0	0	124,188	50,041	7,250	0	1,513,896
0.46%	%sector of county sector	0.14%	0.00%	0.00%	0.23%	0.30%			0.00%	0.06%	0.01%		0.04%
	%sector of municipality	16.93%	0.02%	0.01%	45.37%	25.68%			8.20%	3.31%	0.48%		100.00%
387	EWING	424,195	208,062	14,977	8,278,364	1,523,799	0	0	0	0	0	0	10,449,397
3.71%	%sector of county sector	0.24%	2.11%	0.18%	2.81%	1.19%							0.30%
	%sector of municipality	4.06%	1.99%	0.14%	79.22%	14.58%							100.00%
129	INMAN	51,861	134,131	5,605	1,465,539	77,280	0	0	0	0	0	0	1,734,416
1.24%	%sector of county sector	0.03%	1.36%	0.07%	0.50%	0.06%							0.05%
	%sector of municipality	2.99%	7.73%	0.32%	84.50%	4.46%							100.00%
3,705	O'NEILL	7,767,915	1,278,404	789,888	127,596,256	41,750,395	0	0	1,301	0	25,503	0	179,209,662
35.51%	%sector of county sector	4.37%	12.95%	9.39%	43.37%	32.50%			0.00%		0.03%		5.17%
	%sector of municipality	4.33%	0.71%	0.44%	71.20%	23.30%			0.00%		0.01%		100.00%
166	PAGE	101,740	141,241	233,042	4,128,239	584,209	0	0	2,934	0	0	0	5,191,405
1.59%	%sector of county sector	0.06%	1.43%	2.77%	1.40%	0.45%			0.00%				0.15%
	%sector of municipality	1.96%	2.72%	4.49%	79.52%	11.25%			0.06%				100.00%
590	STUART	5,511,362	21,055	1,929	19,464,255	5,004,899	0	0	637,573	151,595	247,405	0	31,040,073
5.65%	%sector of county sector	3.10%	0.21%	0.02%	6.62%	3.90%			0.02%	0.17%	0.28%		0.90%
	%sector of municipality	17.76%	0.07%	0.01%	62.71%	16.12%			2.05%	0.49%	0.80%		100.00%
6,538	Total Municipalities	28,802,478	3,361,722	1,497,983	208,731,654	62,215,258	101,440	0	1,310,425	201,636	288,636	0	306,511,232
62.65%	%all municip.sectors of cnty	16.19%	34.06%	17.81%	70.94%	48.43%	1.65%		0.05%	0.23%	0.32%		8.84%

45 HOLT

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 12,478</b>	<b>Value : 3,292,231,545</b>	<b>Growth 9,105,688</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	-------------------------	------------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	438	2,435,336	43	659,132	18	368,691	499	3,463,159	
<b>02. Res Improve Land</b>	2,888	30,657,453	272	7,985,184	353	11,742,067	3,513	50,384,704	
<b>03. Res Improvements</b>	2,971	177,376,343	310	27,631,723	424	37,593,693	3,705	242,601,759	
<b>04. Res Total</b>	3,409	210,469,132	353	36,276,039	442	49,704,451	4,204	296,449,622	2,424,045
<b>% of Res Total</b>	81.09	71.00	8.40	12.24	10.51	16.77	33.69	9.00	26.62
<b>05. Com UnImp Land</b>	88	943,725	8	123,001	22	267,742	118	1,334,468	
<b>06. Com Improve Land</b>	550	7,801,159	40	795,462	94	1,723,060	684	10,319,681	
<b>07. Com Improvements</b>	566	61,060,909	44	4,689,900	126	64,536,267	736	130,287,076	
<b>08. Com Total</b>	654	69,805,793	52	5,608,363	148	66,527,069	854	141,941,225	4,726,466
<b>% of Com Total</b>	76.58	49.18	6.09	3.95	17.33	46.87	6.84	4.31	51.91
<b>09. Ind UnImp Land</b>	1	48,075	0	0	0	0	1	48,075	
<b>10. Ind Improve Land</b>	2	53,365	2	41,703	6	96,969	10	192,037	
<b>11. Ind Improvements</b>	2	0	2	729,206	6	5,216,095	10	5,945,301	
<b>12. Ind Total</b>	3	101,440	2	770,909	6	5,313,064	11	6,185,413	0
<b>% of Ind Total</b>	27.27	1.64	18.18	12.46	54.55	85.90	0.09	0.19	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>	3,409	210,469,132	353	36,276,039	442	49,704,451	4,204	296,449,622	2,424,045
<b>% of Res &amp; Rec Total</b>	81.09	71.00	8.40	12.24	10.51	16.77	33.69	9.00	26.62
<b>Com &amp; Ind Total</b>	657	69,907,233	54	6,379,272	154	71,840,133	865	148,126,638	4,726,466
<b>% of Com &amp; Ind Total</b>	75.95	47.19	6.24	4.31	17.80	48.50	6.93	4.50	51.91
<b>17. Taxable Total</b>	4,066	280,376,365	407	42,655,311	596	121,544,584	5,069	444,576,260	7,150,511
<b>% of Taxable Total</b>	80.21	63.07	8.03	9.59	11.76	27.34	40.62	13.50	78.53

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	6	171,865	5,635,581	1	7,722	3,025,823
20. Industrial	2	53,365	20,717,579	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	7	179,587	8,661,404
20. Industrial	0	0	0	2	53,365	20,717,579
21. Other	0	0	0	0	0	0
22. Total Sch II				9	232,952	29,378,983

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	321	18	100	439

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	22	487,298	20	866,031	5,277	1,874,512,245	5,319	1,875,865,574
28. Ag-Improved Land	10	372,637	16	373,358	1,961	820,448,598	1,987	821,194,593
29. Ag Improvements	11	456,934	17	653,637	2,062	149,484,547	2,090	150,595,118
30. Ag Total							7,409	2,847,655,285

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	2.11	31,650	0	0.00	0	
32. HomeSite Improv Land	4	10.08	151,200	4	4.02	60,300	
33. HomeSite Improvements	3	0.00	157,884	6	0.00	185,174	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	5	3.65	10,950	13	10.46	31,380	
37. FarmSite Improvements	9	0.00	299,050	16	0.00	468,463	
38. FarmSite Total							
39. Road & Ditches	0	5.72	0	0	6.89	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	48	45.38	680,700	51	47.49	712,350	
32. HomeSite Improv Land	1,117	1,168.25	17,523,750	1,125	1,182.35	17,735,250	
33. HomeSite Improvements	1,130	0.00	69,344,501	1,139	0.00	69,687,559	1,161,268
34. HomeSite Total				<b>1,190</b>	<b>1,229.84</b>	<b>88,135,159</b>	
35. FarmSite UnImp Land	138	131.59	394,770	138	131.59	394,770	
36. FarmSite Improv Land	1,518	2,565.15	7,695,450	1,536	2,579.26	7,737,780	
37. FarmSite Improvements	1,831	0.00	80,140,046	1,856	0.00	80,907,559	793,909
38. FarmSite Total				<b>1,994</b>	<b>2,710.85</b>	<b>89,040,109</b>	
39. Road & Ditches	0	18,287.26	0	0	18,299.87	0	
40. Other- Non Ag Use	0	4,535.40	2,267,700	0	4,535.40	2,267,700	
41. Total Section VI				<b>3,184</b>	<b>26,775.96</b>	<b>179,442,968</b>	<b>1,955,177</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	7	898.39	955,145	7	898.39	955,145

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	1,959.40	0.87%	9,601,060	0.90%	4,900.00
46. 1A	15,884.19	7.07%	77,832,531	7.33%	4,900.00
47. 2A1	36,966.06	16.44%	181,133,694	17.07%	4,900.00
48. 2A	25,110.31	11.17%	123,040,519	11.59%	4,900.00
49. 3A1	16,438.13	7.31%	77,259,211	7.28%	4,700.00
50. 3A	79,273.94	35.26%	372,510,166	35.10%	4,699.02
51. 4A1	36,847.94	16.39%	169,468,350	15.97%	4,599.13
52. 4A	12,330.70	5.48%	50,394,886	4.75%	4,086.94
53. Total	224,810.67	100.00%	1,061,240,417	100.00%	4,720.60
<b>Dry</b>					
54. 1D1	568.74	1.86%	1,023,732	1.86%	1,800.00
55. 1D	3,861.59	12.64%	6,964,087	12.65%	1,803.42
56. 2D1	9,704.07	31.76%	17,467,326	31.74%	1,800.00
57. 2D	4,859.11	15.90%	8,753,010	15.90%	1,801.36
58. 3D1	2,248.90	7.36%	4,048,020	7.36%	1,800.00
59. 3D	5,445.13	17.82%	9,807,844	17.82%	1,801.21
60. 4D1	2,690.13	8.80%	4,848,844	8.81%	1,802.46
61. 4D	1,179.32	3.86%	2,122,777	3.86%	1,800.00
62. Total	30,556.99	100.00%	55,035,640	100.00%	1,801.08
<b>Grass</b>					
63. 1G1	541.03	0.23%	776,969	0.26%	1,436.09
64. 1G	6,899.40	2.94%	10,309,532	3.46%	1,494.27
65. 2G1	16,391.61	6.98%	23,002,820	7.71%	1,403.33
66. 2G	15,573.66	6.63%	21,896,906	7.34%	1,406.02
67. 3G1	6,046.60	2.58%	8,297,154	2.78%	1,372.20
68. 3G	50,619.41	21.56%	69,893,663	23.43%	1,380.77
69. 4G1	52,731.70	22.46%	68,525,437	22.98%	1,299.51
70. 4G	85,934.04	36.61%	95,553,189	32.04%	1,111.94
71. Total	234,737.45	100.00%	298,255,670	100.00%	1,270.59
<b>Irrigated Total</b>					
	224,810.67	45.07%	1,061,240,417	74.87%	4,720.60
<b>Dry Total</b>					
	30,556.99	6.13%	55,035,640	3.88%	1,801.08
<b>Grass Total</b>					
	234,737.45	47.06%	298,255,670	21.04%	1,270.59
72. Waste	3,830.41	0.77%	383,041	0.03%	100.00
73. Other	4,901.39	0.98%	2,450,695	0.17%	500.00
74. Exempt	14.18	0.00%	0	0.00%	0.00
75. Market Area Total	498,836.91	100.00%	1,417,365,463	100.00%	2,841.34

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	22.23	0.03%	63,356	0.03%	2,850.02
46. 1A	441.20	0.62%	1,257,428	0.68%	2,850.02
47. 2A1	2,128.35	2.99%	6,065,815	3.27%	2,850.01
48. 2A	1,853.34	2.60%	5,282,044	2.84%	2,850.01
49. 3A1	3,942.04	5.54%	10,643,508	5.73%	2,700.00
50. 3A	27,019.92	37.95%	72,953,784	39.28%	2,700.00
51. 4A1	32,547.93	45.72%	81,369,825	43.81%	2,500.00
52. 4A	3,235.43	4.54%	8,088,575	4.36%	2,500.00
53. Total	71,190.44	100.00%	185,724,335	100.00%	2,608.84
<b>Dry</b>					
54. 1D1	86.18	0.46%	155,124	0.46%	1,800.00
55. 1D	1,955.95	10.54%	3,520,710	10.53%	1,800.00
56. 2D1	1,438.00	7.75%	2,588,400	7.74%	1,800.00
57. 2D	2,880.00	15.53%	5,184,000	15.51%	1,800.00
58. 3D1	1,938.00	10.45%	3,488,400	10.44%	1,800.00
59. 3D	7,281.91	39.26%	13,127,268	39.27%	1,802.72
60. 4D1	2,346.36	12.65%	4,230,058	12.65%	1,802.82
61. 4D	623.38	3.36%	1,132,664	3.39%	1,816.97
62. Total	18,549.78	100.00%	33,426,624	100.00%	1,802.00
<b>Grass</b>					
63. 1G1	397.58	0.05%	592,079	0.06%	1,489.21
64. 1G	3,195.83	0.37%	4,690,087	0.46%	1,467.56
65. 2G1	5,287.16	0.62%	7,151,722	0.70%	1,352.66
66. 2G	13,054.76	1.52%	18,008,422	1.76%	1,379.45
67. 3G1	11,084.76	1.29%	14,984,436	1.46%	1,351.81
68. 3G	182,130.09	21.21%	250,268,782	24.43%	1,374.12
69. 4G1	407,748.25	47.49%	530,569,586	51.78%	1,301.22
70. 4G	235,719.65	27.45%	198,328,405	19.36%	841.37
71. Total	858,618.08	100.00%	1,024,593,519	100.00%	1,193.31
<b>Irrigated Total</b>					
	71,190.44	7.12%	185,724,335	14.85%	2,608.84
<b>Dry Total</b>					
	18,549.78	1.86%	33,426,624	2.67%	1,802.00
<b>Grass Total</b>					
	858,618.08	85.87%	1,024,593,519	81.91%	1,193.31
72. Waste	46,715.59	4.67%	4,671,559	0.37%	100.00
73. Other	4,860.39	0.49%	2,430,817	0.19%	500.13
74. Exempt	140.39	0.01%	0	0.00%	0.00
75. Market Area Total	999,934.28	100.00%	1,250,846,854	100.00%	1,250.93

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	17.64	82,880	3.13	15,337	295,980.34	1,246,866,535	296,001.11	1,246,964,752
<b>77. Dry Land</b>	1.63	2,934	9.00	22,812	49,096.14	88,436,518	49,106.77	88,462,264
<b>78. Grass</b>	431.00	569,131	998.57	1,098,805	1,091,925.96	1,321,181,253	1,093,355.53	1,322,849,189
<b>79. Waste</b>	11.85	1,185	41.45	4,145	50,492.70	5,049,270	50,546.00	5,054,600
<b>80. Other</b>	20.01	10,005	13.22	6,610	9,728.55	4,864,897	9,761.78	4,881,512
<b>81. Exempt</b>	0.00	0	0.00	0	154.57	0	154.57	0
<b>82. Total</b>	<b>482.13</b>	<b>666,135</b>	<b>1,065.37</b>	<b>1,147,709</b>	<b>1,497,223.69</b>	<b>2,666,398,473</b>	<b>1,498,771.19</b>	<b>2,668,212,317</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	296,001.11	19.75%	1,246,964,752	46.73%	4,212.70
<b>Dry Land</b>	49,106.77	3.28%	88,462,264	3.32%	1,801.43
<b>Grass</b>	1,093,355.53	72.95%	1,322,849,189	49.58%	1,209.90
<b>Waste</b>	50,546.00	3.37%	5,054,600	0.19%	100.00
<b>Other</b>	9,761.78	0.65%	4,881,512	0.18%	500.06
<b>Exempt</b>	154.57	0.01%	0	0.00%	0.00
<b>Total</b>	<b>1,498,771.19</b>	<b>100.00%</b>	<b>2,668,212,317</b>	<b>100.00%</b>	<b>1,780.27</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Atkinson	102	308,283	603	5,192,930	615	36,446,766	717	41,947,979	175,259
83.2 Chambers	42	185,373	172	794,292	173	4,542,017	215	5,521,682	1,550
83.3 Emmet / Inman	48	47,317	100	497,639	104	1,657,369	152	2,202,325	0
83.4 Ewing	23	92,883	205	1,176,704	207	7,011,254	230	8,280,841	6,218
83.5 O'Neill	127	1,584,883	1,442	19,688,936	1,492	106,481,673	1,619	127,755,492	566,249
83.6 Page	32	47,040	98	549,296	98	3,547,674	130	4,144,010	15,771
83.7 Rural	80	1,044,691	631	19,730,200	749	65,364,739	829	86,139,630	1,433,337
83.8 Stuart	45	152,689	262	2,754,707	267	17,550,267	312	20,457,663	225,661
84 Residential Total	499	3,463,159	3,513	50,384,704	3,705	242,601,759	4,204	296,449,622	2,424,045

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Atkinson	23	240,333	147	1,442,920	151	14,279,108	174	15,962,361	871,992
85.2	Chambers	8	24,851	29	77,586	29	950,991	37	1,053,428	0
85.3	Emmet / Inman	6	8,792	17	21,176	18	572,504	24	602,472	0
85.4	Ewing	4	31,306	37	186,786	39	1,873,720	43	2,091,812	0
85.5	O'Neill	32	599,825	252	5,587,611	256	35,817,700	288	42,005,136	1,829,390
85.6	Page	3	4,451	15	37,084	16	642,324	19	683,859	0
85.7	Rural	32	414,293	142	2,715,381	181	76,380,301	213	79,509,975	2,025,084
85.8	Stuart	11	58,692	55	443,174	56	5,715,729	67	6,217,595	0
86	Commercial Total	119	1,382,543	694	10,511,718	746	136,232,377	865	148,126,638	4,726,466

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	485.19	0.22%	749,049	0.26%	1,543.83
88. 1G	6,582.47	2.97%	10,151,067	3.48%	1,542.14
89. 2G1	15,833.72	7.15%	22,723,875	7.79%	1,435.16
90. 2G	15,107.18	6.82%	21,663,666	7.43%	1,434.00
91. 3G1	5,659.76	2.55%	8,099,800	2.78%	1,431.12
92. 3G	47,783.45	21.57%	68,460,338	23.48%	1,432.72
93. 4G1	51,307.23	23.16%	67,781,082	23.25%	1,321.08
94. 4G	78,765.06	35.56%	91,954,079	31.54%	1,167.45
95. Total	221,524.06	100.00%	291,582,956	100.00%	1,316.26
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	4.23	5.44%	6,049	5.77%	1,430.02
101. 3C	16.50	21.23%	23,595	22.50%	1,430.00
102. 4C1	39.17	50.39%	51,705	49.30%	1,320.02
103. 4C	17.83	22.94%	23,535	22.44%	1,319.97
104. Total	77.73	100.00%	104,884	100.00%	1,349.34
<b>Timber</b>					
105. 1T1	55.84	0.43%	27,920	0.43%	500.00
106. 1T	316.93	2.41%	158,465	2.41%	500.00
107. 2T1	557.89	4.25%	278,945	4.25%	500.00
108. 2T	466.48	3.55%	233,240	3.55%	500.00
109. 3T1	382.61	2.91%	191,305	2.91%	500.00
110. 3T	2,819.46	21.46%	1,409,730	21.46%	500.00
111. 4T1	1,385.30	10.55%	692,650	10.55%	500.00
112. 4T	7,151.15	54.44%	3,575,575	54.44%	500.00
113. Total	13,135.66	100.00%	6,567,830	100.00%	500.00
<hr/>					
Grass Total	221,524.06	94.37%	291,582,956	97.76%	1,316.26
CRP Total	77.73	0.03%	104,884	0.04%	1,349.34
Timber Total	13,135.66	5.60%	6,567,830	2.20%	500.00
<hr/>					
114. Market Area Total	234,737.45	100.00%	298,255,670	100.00%	1,270.59

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	378.16	0.05%	582,369	0.06%	1,540.01
88. 1G	2,969.08	0.37%	4,576,712	0.46%	1,541.46
89. 2G1	4,792.63	0.59%	6,904,457	0.69%	1,440.64
90. 2G	12,270.97	1.51%	17,616,527	1.76%	1,435.63
91. 3G1	10,089.59	1.24%	14,486,851	1.45%	1,435.82
92. 3G	170,584.56	20.98%	244,486,159	24.40%	1,433.23
93. 4G1	396,951.66	48.82%	525,171,291	52.42%	1,323.01
94. 4G	215,118.71	26.45%	188,027,935	18.77%	874.07
95. Total	813,155.36	100.00%	1,001,852,301	100.00%	1,232.06
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	10.60	100.00%	15,158	100.00%	1,430.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	10.60	100.00%	15,158	100.00%	1,430.00
<b>Timber</b>					
105. 1T1	19.42	0.04%	9,710	0.04%	500.00
106. 1T	226.75	0.50%	113,375	0.50%	500.00
107. 2T1	494.53	1.09%	247,265	1.09%	500.00
108. 2T	783.79	1.72%	391,895	1.72%	500.00
109. 3T1	995.17	2.19%	497,585	2.19%	500.00
110. 3T	11,534.93	25.38%	5,767,465	25.38%	500.00
111. 4T1	10,796.59	23.75%	5,398,295	23.75%	500.00
112. 4T	20,600.94	45.32%	10,300,470	45.32%	500.00
113. Total	45,452.12	100.00%	22,726,060	100.00%	500.00
<hr/>					
Grass Total	813,155.36	94.71%	1,001,852,301	97.78%	1,232.06
CRP Total	10.60	0.00%	15,158	0.00%	1,430.00
Timber Total	45,452.12	5.29%	22,726,060	2.22%	500.00
<hr/>					
114. Market Area Total	858,618.08	100.00%	1,024,593,519	100.00%	1,193.31

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

45 Holt

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	294,216,448	296,449,622	2,233,174	0.76%	2,424,045	-0.06%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	87,064,545	88,135,159	1,070,614	1.23%	1,161,268	-0.10%
<b>04. Total Residential (sum lines 1-3)</b>	<b>381,280,993</b>	<b>384,584,781</b>	<b>3,303,788</b>	<b>0.87%</b>	<b>3,585,313</b>	<b>-0.07%</b>
05. Commercial	128,452,368	141,941,225	13,488,857	10.50%	4,726,466	6.82%
06. Industrial	6,131,666	6,185,413	53,747	0.88%	0	0.88%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>134,584,034</b>	<b>148,126,638</b>	<b>13,542,604</b>	<b>10.06%</b>	<b>4,726,466</b>	<b>6.55%</b>
08. Ag-Farmsite Land, Outbuildings	86,783,935	89,040,109	2,256,174	2.60%	793,909	1.68%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,212,220	2,267,700	55,480	2.51%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>88,996,155</b>	<b>91,307,809</b>	<b>2,311,654</b>	<b>2.60%</b>	<b>793,909</b>	<b>1.71%</b>
12. Irrigated	1,252,023,421	1,246,964,752	-5,058,669	-0.40%		
13. Dryland	90,247,671	88,462,264	-1,785,407	-1.98%		
14. Grassland	1,312,638,348	1,322,849,189	10,210,841	0.78%		
15. Wasteland	6,456,173	5,054,600	-1,401,573	-21.71%		
16. Other Agland	5,331,136	4,881,512	-449,624	-8.43%		
<b>17. Total Agricultural Land</b>	<b>2,666,696,749</b>	<b>2,668,212,317</b>	<b>1,515,568</b>	<b>0.06%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,271,557,931</b>	<b>3,292,231,545</b>	<b>20,673,614</b>	<b>0.63%</b>	<b>9,105,688</b>	<b>0.35%</b>

## 2018 Assessment Survey for Holt County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	Assessor has Certified General Appraiser License
<b>3.</b>	<b>Other full-time employees:</b>
	Three
<b>4.</b>	<b>Other part-time employees:</b>
	none
<b>5.</b>	<b>Number of shared employees:</b>
	none
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$444,945
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$5,500 for the assessor vehicle. Commercial revalue-\$177,500.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$24,500 for Vanguard, \$11,245 for GIS, \$1,500 for repairs.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	none
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$13,745

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Are cadastral maps currently being used?</b>
	yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Deputy Assessor along with the assessor and a clerk.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes – <a href="http://www.holt.gisworkshop.com">www.holt.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	Vanguard

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Atkinson, Ewing, O’Neill, Stuart, Chambers and Page
4.	<b>When was zoning implemented?</b>
	1998

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Yes, Vanguard Appraisal and Tax Valuation LLC
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Recommendation of the assessor
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, just the parcels that they are contracted to reappraise.

## 2018 Residential Assessment Survey for Holt County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	Assessor, staff and contracted appraisers.																				
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>O'Neill- all improved and unimproved properties located within the City of O'Neill. Population of approximately 3,733. Public school as well as a Catholic school. The town offers a variety of jobs, services and goods.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Atkinson- all improved and unimproved properties located within the Village of Atkinson. Population of approximately 1,550, public school, variety of jobs, services and goods. Located on the junction of HWY's 20 &amp; 11.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Stuart- all improved and unimproved properties located within the Village of Stuart. Population of approximately 625. Economic Development Corporation has bought several of the older houses, removed the improvements and resells the vacant lot. Nursing Home and assisted living, grocery store, gas station, lumberyard, bank, café, butcher shop, furniture store, insurance agency, and a six unit motel.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Ewing- all improved and unimproved properties located within the Village of Ewing. Population of approximately 422. Public school, grocery store, bar, post office, bank, feed stores, electrician shop, gas station, 4 unit motel.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Page- all improved and unimproved properties located within the Village of Page. Population of approximately 157. Café/Bar, bank, clinic, feed &amp; trailer store, Coop, electrician shop.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Chambers- all improved and unimproved properties located within the Village of Chambers. Population of approximately 333, public school, Coop/Gas Station, grocery store, bank, mechanic shop, bar, vet clinic, legion hall, church, feed store.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Inman- all improved and unimproved properties located within the Village of Inman. Population of approximately 148. Post office, grocery store, bar, church. Emmet- all improved and unimproved properties located within the Village of Emmet. Population of approximately 97. Located on HWY 20 eight miles west of O'Neill. Post office, Coop, and hay company.</td> </tr> <tr> <td style="text-align: center;">09</td> <td>Acreage/Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	O'Neill- all improved and unimproved properties located within the City of O'Neill. Population of approximately 3,733. Public school as well as a Catholic school. The town offers a variety of jobs, services and goods.	02	Atkinson- all improved and unimproved properties located within the Village of Atkinson. Population of approximately 1,550, public school, variety of jobs, services and goods. Located on the junction of HWY's 20 & 11.	03	Stuart- all improved and unimproved properties located within the Village of Stuart. Population of approximately 625. Economic Development Corporation has bought several of the older houses, removed the improvements and resells the vacant lot. Nursing Home and assisted living, grocery store, gas station, lumberyard, bank, café, butcher shop, furniture store, insurance agency, and a six unit motel.	04	Ewing- all improved and unimproved properties located within the Village of Ewing. Population of approximately 422. Public school, grocery store, bar, post office, bank, feed stores, electrician shop, gas station, 4 unit motel.	05	Page- all improved and unimproved properties located within the Village of Page. Population of approximately 157. Café/Bar, bank, clinic, feed & trailer store, Coop, electrician shop.	06	Chambers- all improved and unimproved properties located within the Village of Chambers. Population of approximately 333, public school, Coop/Gas Station, grocery store, bank, mechanic shop, bar, vet clinic, legion hall, church, feed store.	07	Inman- all improved and unimproved properties located within the Village of Inman. Population of approximately 148. Post office, grocery store, bar, church. Emmet- all improved and unimproved properties located within the Village of Emmet. Population of approximately 97. Located on HWY 20 eight miles west of O'Neill. Post office, Coop, and hay company.	09	Acreage/Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.	Ag	Agricultural homes and outbuildings
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																				
01	O'Neill- all improved and unimproved properties located within the City of O'Neill. Population of approximately 3,733. Public school as well as a Catholic school. The town offers a variety of jobs, services and goods.																				
02	Atkinson- all improved and unimproved properties located within the Village of Atkinson. Population of approximately 1,550, public school, variety of jobs, services and goods. Located on the junction of HWY's 20 & 11.																				
03	Stuart- all improved and unimproved properties located within the Village of Stuart. Population of approximately 625. Economic Development Corporation has bought several of the older houses, removed the improvements and resells the vacant lot. Nursing Home and assisted living, grocery store, gas station, lumberyard, bank, café, butcher shop, furniture store, insurance agency, and a six unit motel.																				
04	Ewing- all improved and unimproved properties located within the Village of Ewing. Population of approximately 422. Public school, grocery store, bar, post office, bank, feed stores, electrician shop, gas station, 4 unit motel.																				
05	Page- all improved and unimproved properties located within the Village of Page. Population of approximately 157. Café/Bar, bank, clinic, feed & trailer store, Coop, electrician shop.																				
06	Chambers- all improved and unimproved properties located within the Village of Chambers. Population of approximately 333, public school, Coop/Gas Station, grocery store, bank, mechanic shop, bar, vet clinic, legion hall, church, feed store.																				
07	Inman- all improved and unimproved properties located within the Village of Inman. Population of approximately 148. Post office, grocery store, bar, church. Emmet- all improved and unimproved properties located within the Village of Emmet. Population of approximately 97. Located on HWY 20 eight miles west of O'Neill. Post office, Coop, and hay company.																				
09	Acreage/Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.																				
Ag	Agricultural homes and outbuildings																				
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																				
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.																				
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																				

Parcels that are valued using Vanguard have local market driven depreciation tables. All market areas have a local market driven depreciation table. The majority of the residential values in the rural/ag parcels are not based on this table because they first have to be valued using the Vanguard CAMA system. This will not be complete until the current six year review is complete. The majority of residential values in Atkinson are based on the 2011 Marshal & Swift cost and the depreciation table created in 2012. Atkinson residential will be valued using the Vanguard system for 2019.

**5. Are individual depreciation tables developed for each valuation grouping?**  
Yes

**6. Describe the methodology used to determine the residential lot values?**  
The lot values were established by completing a vacant lot sales study and using residential sales with the methodology that 15% of the sale price is attributed to the land.

**7. Describe the methodology used to determine value for vacant lots being held for sale or resale?**  
In Holt County when a developer has multiple lots sitting vacant ready for sale, the interim use is hay production. The lots are assessed under one parcel and valued by the acre using an ag based value.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2018	2008	2017	2016-2017
02	2012	2011	2017	2012
03	2018	2008	2017	2017
04	2015	2008	2015	2015
05	2015	2008	2016	2016
06	2015	2008	2015	2015
07	2015	2008	2016	2016
09	2015	2008	2015	2016-2017
Ag	2015	2008	2015	2016-2017

For 2019 we will reassess Atkinson residential. Sales will be studied. Adjustments will be made if need be. We will attempt to review 6 to 8 townships for the 6 year review process to cover valuation grouping 09 and Agricultural homes and outbuildings.

## 2018 Commercial Assessment Survey for Holt County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor, Deputy, clerks and contracted appraisers.																		
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>O'Neill- all improved and unimproved properties located within the City of O'Neill. Population of approximately 3,733. Public school as well as a Catholic school. The town offers a variety of jobs, services and goods.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Atkinson- all improved and unimproved properties located within the Village of Atkinson. Population of approximately 1,244, public school, variety of jobs, services and goods. Located on the junction of HWY's 20 &amp; 11.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Stuart- all improved and unimproved properties located within the Village of Stuart. Population of approximately 625. Economic Development Corporation has bought several of the older houses, removed the improvements and resells the vacant lot. Nursing Home and assisted living, grocery store, gas station, lumberyard, bank, café, butcher shop, furniture store, insurance agency, and a six unit motel.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Ewing- all improved and unimproved properties located within the Village of Ewing. Population of approximately 422. Public school, grocery store, bar, post office, bank, feed stores, electrician shop, gas station, 4 unit motel.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Page- all improved and unimproved properties located within the Village of Page. Population of approximately 157. Café/Bar, bank, clinic, feed &amp; trailer store, Coop, electrician shop.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Chambers- all improved and unimproved properties located within the Village of Chambers. Population of approximately 333, public school, Coop/Gas Station, grocery store, bank, mechanic shop, bar, vet clinic, legion hall, church, feed store.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Inman- all improved and unimproved properties located within the Village of Inman. Population of approximately 148. Post office, grocery store, bar, church. Emmet- all improved and unimproved properties located within the Village of Emmet. Population of approximately 97. Located on HWY 20 eight miles west of O'Neill. Post office, Coop, and hay company.</td> </tr> <tr> <td style="text-align: center;">09</td> <td>Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	O'Neill- all improved and unimproved properties located within the City of O'Neill. Population of approximately 3,733. Public school as well as a Catholic school. The town offers a variety of jobs, services and goods.	02	Atkinson- all improved and unimproved properties located within the Village of Atkinson. Population of approximately 1,244, public school, variety of jobs, services and goods. Located on the junction of HWY's 20 & 11.	03	Stuart- all improved and unimproved properties located within the Village of Stuart. Population of approximately 625. Economic Development Corporation has bought several of the older houses, removed the improvements and resells the vacant lot. Nursing Home and assisted living, grocery store, gas station, lumberyard, bank, café, butcher shop, furniture store, insurance agency, and a six unit motel.	04	Ewing- all improved and unimproved properties located within the Village of Ewing. Population of approximately 422. Public school, grocery store, bar, post office, bank, feed stores, electrician shop, gas station, 4 unit motel.	05	Page- all improved and unimproved properties located within the Village of Page. Population of approximately 157. Café/Bar, bank, clinic, feed & trailer store, Coop, electrician shop.	06	Chambers- all improved and unimproved properties located within the Village of Chambers. Population of approximately 333, public school, Coop/Gas Station, grocery store, bank, mechanic shop, bar, vet clinic, legion hall, church, feed store.	07	Inman- all improved and unimproved properties located within the Village of Inman. Population of approximately 148. Post office, grocery store, bar, church. Emmet- all improved and unimproved properties located within the Village of Emmet. Population of approximately 97. Located on HWY 20 eight miles west of O'Neill. Post office, Coop, and hay company.	09	Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
01	O'Neill- all improved and unimproved properties located within the City of O'Neill. Population of approximately 3,733. Public school as well as a Catholic school. The town offers a variety of jobs, services and goods.																		
02	Atkinson- all improved and unimproved properties located within the Village of Atkinson. Population of approximately 1,244, public school, variety of jobs, services and goods. Located on the junction of HWY's 20 & 11.																		
03	Stuart- all improved and unimproved properties located within the Village of Stuart. Population of approximately 625. Economic Development Corporation has bought several of the older houses, removed the improvements and resells the vacant lot. Nursing Home and assisted living, grocery store, gas station, lumberyard, bank, café, butcher shop, furniture store, insurance agency, and a six unit motel.																		
04	Ewing- all improved and unimproved properties located within the Village of Ewing. Population of approximately 422. Public school, grocery store, bar, post office, bank, feed stores, electrician shop, gas station, 4 unit motel.																		
05	Page- all improved and unimproved properties located within the Village of Page. Population of approximately 157. Café/Bar, bank, clinic, feed & trailer store, Coop, electrician shop.																		
06	Chambers- all improved and unimproved properties located within the Village of Chambers. Population of approximately 333, public school, Coop/Gas Station, grocery store, bank, mechanic shop, bar, vet clinic, legion hall, church, feed store.																		
07	Inman- all improved and unimproved properties located within the Village of Inman. Population of approximately 148. Post office, grocery store, bar, church. Emmet- all improved and unimproved properties located within the Village of Emmet. Population of approximately 97. Located on HWY 20 eight miles west of O'Neill. Post office, Coop, and hay company.																		
09	Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Unique properties would be valued by a contracted appraiser. Similar properties in surrounding counties would be used as comparables as well as properties statewide.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		

	Tax Valuation LLC is developing depreciation tables based on the local market.																																																	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																																																	
	Tax Valuation LLC is developing depreciation tables for each valuation grouping.																																																	
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																																																	
	The lot values were established by completing a vacant lot sales study using a price per square foot analysis. Also by looking at improved sales and backing out the building value.																																																	
<b>7.</b>	<table border="1"> <thead> <tr> <th><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>01</td> <td>2017</td> <td>2008</td> <td>2017</td> <td>2016-2017</td> </tr> <tr> <td>02</td> <td>2018</td> <td>2008</td> <td>2017</td> <td>2016-2017</td> </tr> <tr> <td>03</td> <td>2018</td> <td>2008</td> <td>2017</td> <td>2017</td> </tr> <tr> <td>04</td> <td>2018</td> <td>2008</td> <td>2017</td> <td>2017</td> </tr> <tr> <td>05</td> <td>2018</td> <td>2008</td> <td>2017</td> <td>2017</td> </tr> <tr> <td>06</td> <td>2018</td> <td>2008</td> <td>2017</td> <td>2017</td> </tr> <tr> <td>07</td> <td>2018</td> <td>2008</td> <td>2017</td> <td>2017</td> </tr> <tr> <td>09</td> <td>2018</td> <td>2008</td> <td>2017</td> <td>2017</td> </tr> </tbody> </table>					<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	01	2017	2008	2017	2016-2017	02	2018	2008	2017	2016-2017	03	2018	2008	2017	2017	04	2018	2008	2017	2017	05	2018	2008	2017	2017	06	2018	2008	2017	2017	07	2018	2008	2017	2017	09	2018	2008	2017	2017
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																																														
01	2017	2008	2017	2016-2017																																														
02	2018	2008	2017	2016-2017																																														
03	2018	2008	2017	2017																																														
04	2018	2008	2017	2017																																														
05	2018	2008	2017	2017																																														
06	2018	2008	2017	2017																																														
07	2018	2008	2017	2017																																														
09	2018	2008	2017	2017																																														

## 2018 Agricultural Assessment Survey for Holt County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Entire assessment staff										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">4001</td> <td>This market area consists of land on the north side of Hwy 20 and the Elkhorn River, except the two northern tier of geo codes. A small portion of the southeast corner of the county is also included with this area. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.</td> <td style="text-align: center;">2013-2016</td> </tr> <tr> <td style="text-align: center;">4003</td> <td>This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. Also the two northern tier of geo codes. The water table in the southern area is much higher than the north area making crop failure a higher risk. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills. In the northern area it is harder to find water.</td> <td style="text-align: center;">2013-2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	4001	This market area consists of land on the north side of Hwy 20 and the Elkhorn River, except the two northern tier of geo codes. A small portion of the southeast corner of the county is also included with this area. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.	2013-2016	4003	This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. Also the two northern tier of geo codes. The water table in the southern area is much higher than the north area making crop failure a higher risk. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills. In the northern area it is harder to find water.	2013-2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
4001	This market area consists of land on the north side of Hwy 20 and the Elkhorn River, except the two northern tier of geo codes. A small portion of the southeast corner of the county is also included with this area. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.	2013-2016									
4003	This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. Also the two northern tier of geo codes. The water table in the southern area is much higher than the north area making crop failure a higher risk. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills. In the northern area it is harder to find water.	2013-2016									
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. These properties are also reviewed by the assessor through questionnaires and on site inspections.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>										
	Farm home sites carry the same value as rural residential home sites that are located in the acreage neighborhood of 4501. Acreages contain fifteen acres or less. Neighborhood 4501 is described as the two top tier and two bottom tier of townships in Holt County. Other acreages in Holt County have a higher first acre value based on a acreage sales study.										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	Currently WRP is valued at \$500/acre based on sales from the surrounding area.										
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>										
<b>7a.</b>	<b>How many special valuation applications are on file?</b>										
	N/A										
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>										

	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## PLAN OF ASSESSMENT HOLT COUNTY

Pursuant to section 77-1311 of the statutes of Nebraska, as amended, submitted herewith is the 3-year Plan of Assessment. Said plan is originally submitted to the county board of equalization on or before July 31 of each year and a copy sent to the Department of Property Assessment and Taxation on or before October 31 each year.

Staff for the office consists of the elected assessor, one deputy, and three full-time clerks. Maintenance of property record cards is performed by any staff member. Changes due to transfer are primarily completed by either the deputy assessor or one of the clerks. Personal property filings are managed by the assessor and one of the clerks. The third clerk assists with maintaining computer files of real property, plus wherever else needed. Reports required are prepared by the assessor with assistance of all personnel.

The assessor and the deputy assessor plan to obtain additional hours toward renewal of their assessor certificates.

Cadastral maps are maintained by the deputy assessor and the clerk processing the transfer statements. Photo background of the cadastral maps is 1966. Ownership and descriptions are kept current by the deputy assessor and said clerk. A contract has been entered into with GIS Workshop for continuing data maintenance and retention.

Reports are generated as follows:

- Real Estate Abstract is to be submitted on or before March 19.
- A report on the review of ownership and use of all cemetery real property is to be presented to the county board of equalization on or before August 1.
- Certificates of value for taxing authorities are to be submitted on or before August 20.
- The Plan of Assessment is to be submitted on or before July 31.
- The report of the average assessed value of single-family residential properties is to be reported on or before September 1.
- The Tax Roll is to be delivered to the County Treasurer by November 22, along with tax bills.
- Homestead Exemption Tax Loss is to be certified on or before November 30.
- The Certificate of Taxes Levied is to be submitted on or before December 1.

Tax List Corrections are periodically submitted to the County Board of Equalization for approval, showing reasons for said corrections. Meetings of the County Board of Equalization are attended by the County Assessor, or his/her representative.

Notice is published in local newspapers that a list of the applications from organizations seeking tax exemption, descriptions of the property, and the recommendation of the county assessor is available in the county assessor's office. Said notice is published at least ten days prior to consideration of the applications by the county board of equalization.

By March 1, governmental subdivisions are notified of the intent to tax property if not used for a public purpose, and the entity does not pay an in-lieu-of tax.

Property record cards contain all information required by Reg. 10-004, including legal description, property owner, classification codes and supporting documentation.

Applications for Homestead Exemption are accepted February 1 through June 30, according to statute. Applications are mailed on or before April 1 to previous filers if applicants have not yet filed for that year. News releases and newspaper ads are prepared to alert property owners of the time period in which to file, and to summarize qualifications. Information guides prepared by the Department of Revenue are made available to the public. Approved Homestead Exemption applications are sent to the Department of Revenue by August 1.

Personal property schedules are to be filed by May 1 to be timely. In early April, ads are placed in the local newspapers and news releases given to the local radio to remind taxpayers of the filing deadline, the necessary documentation to submit, and of the penalties for not filing in a timely manner. Schedules filed after May 1 and before June 30th receive a 10% penalty. Filings after July 1 receive a 25% penalty. Starting in 2014 the personal property schedules will be placed on a county website. The property owners can adjust the schedules and electronically send them or print them and bring them to the office. Verification is achieved from depreciation worksheets and personal contacts with owners.

The personal property abstract will be filed by July 20, 2017.

Real property is up-dated annually through pick-up work and maintenance. Pick-up work is completed by the entire assessor staff; it involves physical inspection of properties flagged on computer records as having building permits or other information meriting attention. Lists of approved building permits are gathered from city clerks where permits are required. Improvement Information Statements are received where permits are not required. Personal observation by the staff also triggers flags for possible required changes.

On or before June 1, certification of the real estate assessment roll is made and published in the local newspapers. Also by that date, Notices of Valuation Change are mailed by first-class mail to owners of any real property that has changed in value from the previous year. By June 6, assessment/sales ratio statistics (as determined by the Tax Equalization and Review Commission) are mailed to media and posted in the Assessor's Office.

The median level of assessment for residential real property in Holt County for 2017 is 93%.

The median level of assessment of commercial/industrial properties for 2017 is 100%.

The median level of assessment of agricultural property for 2017 is 69%.

Holt County has made a change in CAMA systems. We will continue the process of switching data over to the Vanguard system.

Questionnaires will continue to be sent to buyers and sellers of real estate in Holt County. The questionnaires are used to determine if adjustments need to be made to either the sale price or the information about the parcel. If a questionnaire is not returned or there is a question about a sale, an attempt is made to contact the buyer and seller to ask questions about the sale.

During the fall of 2017 we will continue the second six year review process for Holt County. We will be re-grading rural buildings using the Vanguard Cama System as well as personally inspecting rural parcels that have buildings. Rural parcels that do not have buildings will be inspected for land use changes by looking at each parcel with the most current GIS Aerial imagery.

Residential parcels in Stuart will be re-graded and reassessed using the Vanguard Cama System. A depreciation study from the community will be completed to determine how physical depreciation will be applied to residential parcels. New residential lot values will be determined by using a front foot lot value method.

Residential parcels in O'Neill will be reassessed by Tax Valuation LLC. The new assessed value will be on the tax roll for 2018.

A new assisted living facility in O'Neill will be assessed by Vanguard. A new hog facility owned by Christianson Farms will be assessed by Vanguard. These appraisal contracts will be finished in time for the 2018 assessment roll.

Holt County has also contracted with Tax Valuation LLC, an appraisal company, to reassess all commercial parcels in Holt County. Commercial parcels in O'Neill were reassessed and on the tax roll for 2017. In the fall and winter of 2017 they will visit the remaining commercial parcels in Holt County. These new values will be placed on the 2018 tax roll.

The soil update will be completed by March of 2018.

In 2017, 2018 and 2019- the six year review process will continue. Sales will continue to be studied, adjustments to assessed values will be based on the market.

In 2018 the Residential parcels in Atkinson will be reassessed. They will be re-graded and reassessed using the Vanguard Cama System. A depreciation study of the Atkinson market will be completed to determine a depreciation table for Atkinson.

Respectfully

Timothy L. Wallinger  
Holt County Assessor  
July 14, 2017