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DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HOLT COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 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

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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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does 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 groups and market areas are also examined to identify whether the groups 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.

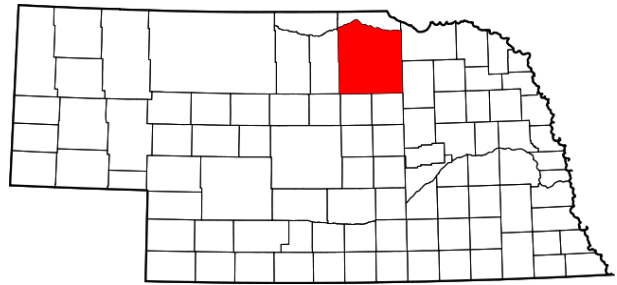
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

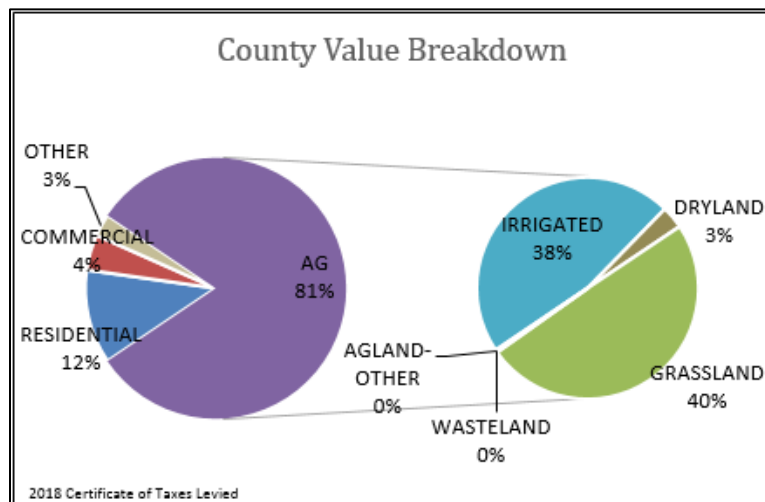
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,412 square miles, Holt County had 10,202 residents, per the Census Bureau Quick Facts for 2017, a 2% population decline from the 2010 U.S. Census. Reports indicated that 72% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$78,473 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 427 employer establishments with total employment of 3,451.



NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
ATKINSON	1,244	1,245	0.1%
CHAMBERS	333	268	-19.5%
EMMET	77	48	-37.7%
EWING	433	387	-10.6%
INMAN	148	129	-12.8%
O'NEILL	3,733	3,705	-0.8%
PAGE	157	166	5.7%
STUART	645	590	-8.5%

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.

2019 Residential Correlation for Holt County

Assessment Actions

For 2019, Valuation Group 2, Atkinson was physically inspected and reviewed as part of the six-year cycle. Updated Marshall & Swift costing and a new depreciation schedule was implemented on all improvements.

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

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 assessor's sales qualification and verification processes. This is evaluated to determine if all arm's length sales are made available for measurement. Holt County continues to maintain acceptable sales qualification and verification practices. Even though the usability percentage is below the state average, an inspection of the non-qualified sales was undertaken to ensure that the county assessor has supported and documented the grounds for disqualification. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property.

The review also looked at the filing of Real Estate Transfer Statements (Form 521) as well as a check of the values reported on the Assessed Value Update (AVU). The County has done an acceptable job transmitting data timely and accurately. The AVU was also 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 inspection and review cycle. As each valuation group is reviewed, a lot study is performed along with a depreciation study. Updated Marshall Swift costing is also updated.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently there are nine distinct valuation groups.

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. The county assessor has a plan in place to do a lot study for each valuation group as that group is reviewed through the six-year inspection plan.

2019 Residential Correlation for Holt County

A comparison of the sold and unsold residential property in Holt County showed no signs of bias in the valuation process. Costing tables for residential are on Vanguard at 2008 with depreciation ranging from 2012-2018 depending on the valuation group. The Holt County Assessor does have a detailed valuation methodology on file describing practices used to set values in the county. The methodology produced by the county assessor not only demonstrates their commitment to transparency, but also describes the quality processes used to establish valuations in the county.

Description of Analysis

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

Valuation Group	Description
1	O'Neill
2	Atkinson
3	Stuart
4	Ewing
5	Page
6	Chambers
7	Inman and Emmet
9	Acreage

For the residential property class, a review of Holt County's statistical analysis profiles 225 residential sales, representing all the valuation groups. All groups with a sufficient number of sales are within the acceptable range. All three measures of central tendency for the residential class of properties are within the acceptable range and support one another. The PRD is over the acceptable range, but can be attributed to outlier sales. Removal of four sales brings this measure into compliance.

The statistical sample and the 2019 County Abstract of Assessment, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) indicate that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable

2019 Residential Correlation for Holt County

parameters, and therefore considered equalized. The quality of assessment of the residential property in Holt County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	112	94.91	96.76	94.65	11.05	102.23
2	34	97.57	107.79	90.91	25.74	118.57
3	15	97.33	91.82	93.14	10.71	98.58
4	10	93.03	101.47	88.96	19.02	114.06
5	7	96.84	116.27	93.37	30.29	124.53
6	21	94.43	92.57	79.92	19.35	115.83
7	5	85.27	83.88	71.32	23.33	117.61
9	21	92.13	98.81	88.47	19.17	111.69
<u> </u> ALL <u> </u>	225	95.05	98.43	92.54	16.11	106.36

Level of Value

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

2019 Commercial Correlation for Holt County

Assessment Actions

For the 2019 assessment year other than routine maintenance, only pick-up was done for the commercial class of property.

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 assessor 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 submitted to the Property Assessment Division (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 assessor's inspection and review cycle for all real property is up to date with the recent reappraisal that was put on the assessment rolls in 2017 and 2018.

Valuation groups were examined to ensure that the valuation groups defined were equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently there are eight valuation groups. The county assessor is studying the valuation groups with the possibility of combining Ewing and Stuart into one valuation group and combining Page, Chambers and Inman as another valuation group.

With the commercial property recently reappraised the lot values were also reviewed along with new costing tables. The Holt County Assessor has a written valuation methodology in place describing practices used to set values in the county. The methodology produced by the county assessor not only demonstrates the commitment to transparency, but also describes the quality processes used to establish valuations in the county.

A comparison of the sold and unsold commercial property in Holt County showed no apparent signs of bias in the valuation process. Costing tables are 2008, through the Vanguard Computer Assisted Mass Appraisal (CAMA) system, with depreciation updated in 2018.

2019 Commercial Correlation for Holt County

Description of Analysis

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

Valuation Group	Description
1	O'Neill
2	Atkinson
3	Stuart
4	Ewing
5	Page
6	Chambers
7	Inman and Emmet
9	Rural

The commercial statistical profile reveals 36 qualified sales, comprised of six of the eight valuation groups. The median measure is within the range, the weighted mean can be attributed to three high dollar sales. Hypothetically removing those sales, the measure falls to 95%. With the removal of one outlier sale, the mean measure also falls into the acceptable range at 100%. The COD and PRD also improve when these sales are hypothetically removed.

The historical review of assessment practices and valuation changes supports that the county assessor has kept the costing and depreciation tables updated, inspects, and reviews the commercial class within the six-year inspection and review cycle. Most recently, a reappraisal was added to the assessment roll in 2017. When compared to the nearby communities of Neligh, Ainsworth, Burwell, Bloomfield and Creighton, it appears, the values have increased over the past decade at a similar rate.

Review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) shows relatively flat valuation of the commercial class, which is expected based on the assessment actions of the county.

Another test performed for reliability is hypothetically removing the two lowest sales from the statistical profile, which in this case the median moves to 98.07%. If the two highest sales are hypothetically removed, the median moves to 97.06%. In all cases, the median remains within an acceptable range

2019 Commercial Correlation for Holt County

Equalization and Quality of Assessment

Valuation group substratum indicates that only Valuation Group 1 is within the acceptable range with sufficient sales. However, confidence in the assessment practices of the county assessor and evaluation of the general movement of assessed values relative to the market indicate that the values are uniform for the commercial class of property. The Holt County Assessor complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	19	98.79	104.13	89.05	15.24	116.93
2	9	96.69	145.94	71.92	72.80	202.92
3	2	91.35	91.35	91.89	05.35	99.41
4	2	98.86	98.86	98.74	00.22	100.12
6	3	95.64	90.29	84.05	15.85	107.42
9	1	97.20	97.20	97.20	00.00	100.00
____ALL____	36	97.49	112.24	86.36	28.15	129.97

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 97%.

2019 Agricultural Correlation for Holt County

Assessor Actions

For 2019, the county assessor performed an agricultural market analysis on all qualified sales. Through the analysis, it was determined to decrease irrigated values approximately 2-6%. However, irrigated grassland was increased as well as waste land value. Dryland and Grassland stayed the same. Holt County also added several valentine soils to the sandy soil subclass of grassland.

All pick-up work was placed on the assessment roll.

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. This is evaluated to determine if all arm's length sales are made available for measurement. Holt County continues to maintain acceptable sales qualification and verification practices. Even though the usability percentage is slightly below the state average, an inspection of the non-qualified sales was undertaken to ensure that the assessor has supported and documented the grounds for disqualification. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement 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.

Land use is conducted using aerial imagery when new imagery is available, usually every two years. The county also has aerial photos or Google Earth photos they import into Vanguard. They can take these on the tablet when doing physical review in the field. Land use inspection is ongoing. Holt County has mailed out letters to try to identify land enrolled in the Conservation Reserve Program (CRP), and has received a good response so far. Along with CRP, the county does have separate subclasses for sandy soils and irrigated grass.

All agricultural improvements were physically reviewed in 2016-17. The cost is dated 2008 and Computer Assisted Mass Appraisal (CAMA) derived depreciation is dated 2015. Farm homes and outbuildings are also set up on the six-year inspection and review cycle with different townships being reviewed each year.

2019 Agricultural Correlation for Holt County

There are multiple rural residential neighborhoods ranging from \$15,000 for the first acre in the majority of the county to \$25,000 and \$37,500 for the first acre near Atkinson and O'Neill. Farm sites are valued at \$3,000 per acre. This is consistent for all market areas and is the same for rural residential sites.

The county is current with the six-year inspection cycle.

Holt County has identified two unique agricultural market areas. The only difference being the ability to irrigate. The values for dryland and grassland are the same in both areas, but irrigated land carries a different value.

Another portion of the assessment practices relates to how rural residential land is identified apart from agricultural land within the county. Currently, a 15-acre test is used to determine primary use of a parcel. The county assessor does look at the entire parcel as well as whether there is any adjoining land under common ownership.

The county assessor has a written methodology put together that explains the agricultural processes.

Description of Analysis

The agricultural land acres in Holt County is divided between grassland at 73%, irrigated land at 20%, dryland 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, and 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, dryland and grassland values countywide are valued the same; the only difference in value between the two market areas is irrigated land. Annually sales are reviewed and plotted to verify accuracy of the market area determinations. All counties adjoining Holt County are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences immerge at varying distances.

Analysis of the statistical profile show that all three levels of central tendency are within the acceptable range. Both qualitative measures are adequate for the agricultural class.

The Market Area 4001 median is slightly below the range; a substat of this market area has been included in the appendices of this report. Review of the statistics by study year indicates that the market value of agricultural land is dropping in this market area, making an increase of agricultural land values illogical.

2019 Agricultural Correlation for Holt County

Study Yrs	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10/01/2015 To 09/30/2016	16	65.76	64.20	63.49	08.04	101.12
10/01/2016 To 09/30/2017	19	66.70	67.34	67.72	11.45	99.44
10/01/2017 To 09/30/2018	28	69.10	72.70	75.59	16.32	96.18

Additionally, Market Area 4001 has 36 irrigated sales with a median of 69%.

When examining 80% MLU grass, Market Area 4001 has a much lower median than Market Area 4003; however, the sample in Market Area 4003 is much larger. Additionally, when looking at minimum and maximum ratios, Market Area 4003 has more dispersion at both ends of the ratio array. This highlights that sample size is important when extreme ratios exist in the sample, and demonstrates why the statistics should not be utilized to increase value in Market Area 4001 differently than Market Area 4003. Since the county values all grassland with the same schedule, the countywide 80% Majority Land Use (MLU) grassland is the most useful statistic and has a median within the acceptable range, at 70%.

The statistics reflect general market conditions in this region of the state, and support that all agricultural land values within the county are 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.

Equalization and Quality of Assessment

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.

Review of the statistical sample, comparable counties and assessment practices show that Holt County has achieved equalization. The quality of assessment in the agricultural class of Holt County complies with generally accepted mass appraisal techniques.

2019 Agricultural Correlation for Holt County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	41	69.11	74.57	72.85	16.92	102.36
4001	36	69.10	73.71	72.87	14.33	101.15
4003	5	78.24	80.82	72.55	29.08	111.40
<u>Dry</u>						
County	2	68.68	68.68	67.28	05.10	102.08
4001	2	68.68	68.68	67.28	05.10	102.08
<u>Grass</u>						
County	53	69.58	72.10	72.51	21.93	99.43
4001	16	63.43	60.85	62.32	12.60	97.64
4003	37	75.46	76.96	76.18	22.16	101.02
<u>ALL</u>	117	68.52	72.23	70.56	18.77	102.37

Level of Value

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

2019 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	225	Median	95.05
Total Sales Price	\$22,356,323	Mean	98.43
Total Adj. Sales Price	\$22,356,323	Wgt. Mean	92.54
Total Assessed Value	\$20,688,974	Average Assessed Value of the Base	\$70,080
Avg. Adj. Sales Price	\$99,361	Avg. Assessed Value	\$91,951

Confidence Interval - Current

95% Median C.I	92.79 to 96.67
95% Wgt. Mean C.I	89.94 to 95.14
95% Mean C.I	94.58 to 102.28
% of Value of the Class of all Real Property Value in the County	9.15
% of Records Sold in the Study Period	5.38
% of Value Sold in the Study Period	7.06

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	228	95	95.18
2017	245	93	92.89
2016	234	93	92.86
2015	263	95	95.33

2019 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	36	Median	97.49
Total Sales Price	\$9,955,500	Mean	112.24
Total Adj. Sales Price	\$9,955,500	Wgt. Mean	86.36
Total Assessed Value	\$8,597,568	Average Assessed Value of the Base	\$166,871
Avg. Adj. Sales Price	\$276,542	Avg. Assessed Value	\$238,821

Confidence Interval - Current

95% Median C.I	94.30 to 103.77
95% Wgt. Mean C.I	78.85 to 93.87
95% Mean C.I	88.27 to 136.21
% of Value of the Class of all Real Property Value in the County	4.51
% of Records Sold in the Study Period	4.16
% of Value Sold in the Study Period	5.96

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	47	98	97.77
2017	48	100	91.92
2016	47		73.69
2015	42	100	94.61

45 Holt
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 225
 Total Sales Price : 22,356,323
 Total Adj. Sales Price : 22,356,323
 Total Assessed Value : 20,688,974
 Avg. Adj. Sales Price : 99,361
 Avg. Assessed Value : 91,951

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 98
 COD : 16.11
 PRD : 106.36

COV : 29.91
 STD : 29.44
 Avg. Abs. Dev : 15.31
 MAX Sales Ratio : 347.47
 MIN Sales Ratio : 44.65

95% Median C.I. : 92.79 to 96.67
 95% Wgt. Mean C.I. : 89.94 to 95.14
 95% Mean C.I. : 94.58 to 102.28

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	11	88.17	94.45	91.39	14.22	103.35	73.51	147.53	74.54 to 107.75	108,295	98,975	
01-JAN-17 To 31-MAR-17	13	97.70	98.89	92.53	07.73	106.87	81.31	141.29	92.10 to 100.95	108,962	100,824	
01-APR-17 To 30-JUN-17	34	96.92	110.88	94.69	29.11	117.10	58.36	347.47	87.54 to 104.77	73,044	69,169	
01-JUL-17 To 30-SEP-17	34	95.06	99.28	94.93	10.59	104.58	78.36	203.99	91.11 to 98.42	107,360	101,916	
01-OCT-17 To 31-DEC-17	30	95.14	95.39	90.57	15.61	105.32	58.91	155.59	86.34 to 101.33	81,580	73,883	
01-JAN-18 To 31-MAR-18	22	95.85	91.84	93.73	11.48	97.98	56.30	115.87	87.00 to 101.31	126,614	118,681	
01-APR-18 To 30-JUN-18	40	92.93	98.33	91.13	18.08	107.90	58.58	220.97	85.69 to 97.70	110,302	100,522	
01-JUL-18 To 30-SEP-18	41	94.62	94.17	91.30	13.19	103.14	44.65	151.26	90.40 to 97.09	96,826	88,397	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	92	95.43	102.93	93.99	17.85	109.51	58.36	347.47	92.17 to 97.78	95,016	89,308	
01-OCT-17 To 30-SEP-18	133	94.62	95.31	91.61	14.91	104.04	44.65	220.97	90.88 to 96.64	102,367	93,779	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	111	95.57	101.74	93.46	17.48	108.86	58.36	347.47	92.88 to 97.78	90,069	84,181	
<u>ALL</u>	225	95.05	98.43	92.54	16.11	106.36	44.65	347.47	92.79 to 96.67	99,361	91,951	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	112	94.91	96.76	94.65	11.05	102.23	58.36	169.64	92.49 to 96.58	123,126	116,545	
2	34	97.57	107.79	90.91	25.74	118.57	65.29	347.47	86.34 to 101.65	87,794	79,811	
3	15	97.33	91.82	93.14	10.71	98.58	44.65	113.82	87.68 to 99.70	92,367	86,028	
4	10	93.03	101.47	88.96	19.02	114.06	77.59	164.83	80.51 to 141.29	31,050	27,622	
5	7	96.84	116.27	93.37	30.29	124.53	73.51	255.30	73.51 to 255.30	43,169	40,305	
6	21	94.43	92.57	79.92	19.35	115.83	58.58	155.59	74.80 to 102.89	38,083	30,438	
7	5	85.27	83.88	71.32	23.33	117.61	56.30	115.33	N/A	32,600	23,250	
9	21	92.13	98.81	88.47	19.17	111.69	58.91	220.97	85.84 to 101.97	124,774	110,387	
<u>ALL</u>	225	95.05	98.43	92.54	16.11	106.36	44.65	347.47	92.79 to 96.67	99,361	91,951	

45 Holt
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 225
 Total Sales Price : 22,356,323
 Total Adj. Sales Price : 22,356,323
 Total Assessed Value : 20,688,974
 Avg. Adj. Sales Price : 99,361
 Avg. Assessed Value : 91,951

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 98
 COD : 16.11
 PRD : 106.36

COV : 29.91
 STD : 29.44
 Avg. Abs. Dev : 15.31
 MAX Sales Ratio : 347.47
 MIN Sales Ratio : 44.65

95% Median C.I. : 92.79 to 96.67
 95% Wgt. Mean C.I. : 89.94 to 95.14
 95% Mean C.I. : 94.58 to 102.28

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	225	95.05	98.43	92.54	16.11	106.36	44.65	347.47	92.79 to 96.67	99,361	91,951
06											
07											
<u>ALL</u>	225	95.05	98.43	92.54	16.11	106.36	44.65	347.47	92.79 to 96.67	99,361	91,951

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	3	164.83	187.14	184.73	23.05	101.30	141.29	255.30	N/A	3,167	5,850
Less Than 15,000	14	126.84	147.99	144.67	34.68	102.29	94.43	347.47	99.18 to 164.83	8,786	12,710
Less Than 30,000	38	100.67	120.95	110.81	33.06	109.15	44.65	347.47	95.58 to 111.58	16,921	18,750
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	222	94.99	97.23	92.50	15.03	105.11	44.65	347.47	92.49 to 96.64	100,661	93,115
Greater Than 14,999	211	94.62	95.14	92.25	13.53	103.13	44.65	220.97	92.00 to 95.94	105,371	97,209
Greater Than 29,999	187	94.59	93.85	92.00	12.13	102.01	56.30	181.86	91.30 to 95.58	116,114	106,826
<u>Incremental Ranges</u>											
0 TO 4,999	3	164.83	187.14	184.73	23.05	101.30	141.29	255.30	N/A	3,167	5,850
5,000 TO 14,999	11	111.58	137.31	141.31	32.32	97.17	94.43	347.47	94.55 to 155.59	10,318	14,581
15,000 TO 29,999	24	95.81	105.17	102.80	24.03	102.31	44.65	220.97	87.36 to 102.89	21,667	22,273
30,000 TO 59,999	42	95.42	97.45	96.20	15.48	101.30	56.30	181.86	92.79 to 99.47	44,661	42,963
60,000 TO 99,999	47	97.09	97.53	98.00	10.86	99.52	61.05	147.53	94.87 to 99.69	76,862	75,322
100,000 TO 149,999	52	92.14	91.82	91.58	09.84	100.26	59.60	135.88	87.76 to 96.26	123,924	113,495
150,000 TO 249,999	38	87.01	88.75	88.71	12.68	100.05	58.91	123.84	83.80 to 95.29	190,868	169,316
250,000 TO 499,999	8	90.19	90.74	90.83	02.27	99.90	87.33	95.23	87.33 to 95.23	316,000	287,022
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	225	95.05	98.43	92.54	16.11	106.36	44.65	347.47	92.79 to 96.67	99,361	91,951

45 Holt
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 36
Total Sales Price : 9,955,500
Total Adj. Sales Price : 9,955,500
Total Assessed Value : 8,597,568
Avg. Adj. Sales Price : 276,542
Avg. Assessed Value : 238,821

MEDIAN : 97
WGT. MEAN : 86
MEAN : 112
COD : 28.15
PRD : 129.97

COV : 65.38
STD : 73.38
Avg. Abs. Dev : 27.44
MAX Sales Ratio : 508.17
MIN Sales Ratio : 41.47

95% Median C.I. : 94.30 to 103.77
95% Wgt. Mean C.I. : 78.85 to 93.87
95% Mean C.I. : 88.27 to 136.21

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	1	94.30	94.30	94.30	00.00	100.00	94.30	94.30	N/A	205,000	193,316
01-JAN-16 To 31-MAR-16	4	161.03	231.86	109.46	79.69	211.82	97.20	508.17	N/A	111,375	121,909
01-APR-16 To 30-JUN-16	4	88.77	90.13	86.76	05.41	103.88	84.20	98.79	N/A	1,408,750	1,222,265
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	3	103.39	102.66	103.33	03.61	99.35	96.69	107.89	N/A	54,500	56,313
01-JAN-17 To 31-MAR-17	1	76.80	76.80	76.80	00.00	100.00	76.80	76.80	N/A	180,000	138,241
01-APR-17 To 30-JUN-17	7	98.64	105.76	95.80	14.85	110.40	77.69	139.90	77.69 to 139.90	116,429	111,535
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
01-OCT-17 To 31-DEC-17	4	84.49	78.55	58.11	19.81	135.17	41.47	103.77	N/A	286,125	166,257
01-JAN-18 To 31-MAR-18	4	92.89	87.26	92.13	11.19	94.71	64.88	98.37	N/A	123,750	114,008
01-APR-18 To 30-JUN-18	3	114.39	103.91	86.65	14.09	119.92	74.49	122.86	N/A	193,667	167,817
01-JUL-18 To 30-SEP-18	1	103.98	103.98	103.98	00.00	100.00	103.98	103.98	N/A	30,000	31,193
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	12	97.49	139.46	88.91	49.43	156.86	84.20	508.17	91.07 to 109.86	541,792	481,717
01-OCT-16 To 30-SEP-17	12	101.02	107.34	96.49	16.89	111.24	76.80	162.97	95.64 to 121.84	100,292	96,772
01-OCT-17 To 30-SEP-18	12	92.89	89.91	73.57	18.09	122.21	41.47	122.86	74.49 to 103.98	187,542	137,975
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	14	98.28	134.80	89.11	43.00	151.27	84.20	508.17	91.07 to 109.86	461,429	411,159
01-JAN-17 To 31-DEC-17	13	96.23	99.56	75.87	22.13	131.22	41.47	162.97	77.69 to 121.84	168,038	127,489
<u>ALL</u>	36	97.49	112.24	86.36	28.15	129.97	41.47	508.17	94.30 to 103.77	276,542	238,821

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	19	98.79	104.13	89.05	15.24	116.93	76.80	162.97	91.07 to 114.39	369,132	328,694
2	9	96.69	145.94	71.92	72.80	202.92	41.47	508.17	74.49 to 212.20	218,778	157,352
3	2	91.35	91.35	91.89	05.35	99.41	86.46	96.23	N/A	67,500	62,024
4	2	98.86	98.86	98.74	00.22	100.12	98.64	99.08	N/A	179,000	176,743
6	3	95.64	90.29	84.05	15.85	107.42	64.88	110.36	N/A	20,000	16,810
9	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	420,000	408,242
<u>ALL</u>	36	97.49	112.24	86.36	28.15	129.97	41.47	508.17	94.30 to 103.77	276,542	238,821

45 Holt
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 36
Total Sales Price : 9,955,500
Total Adj. Sales Price : 9,955,500
Total Assessed Value : 8,597,568
Avg. Adj. Sales Price : 276,542
Avg. Assessed Value : 238,821

MEDIAN : 97
WGT. MEAN : 86
MEAN : 112
COD : 28.15
PRD : 129.97

COV : 65.38
STD : 73.38
Avg. Abs. Dev : 27.44
MAX Sales Ratio : 508.17
MIN Sales Ratio : 41.47

95% Median C.I. : 94.30 to 103.77
95% Wgt. Mean C.I. : 78.85 to 93.87
95% Mean C.I. : 88.27 to 136.21

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	35	97.77	112.67	85.88	28.85	131.19	41.47	508.17	94.30 to 103.77	272,443	233,981
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>	36	97.49	112.24	86.36	28.15	129.97	41.47	508.17	94.30 to 103.77	276,542	238,821

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	4	161.28	235.15	278.40	77.53	84.46	109.86	508.17	N/A	7,625	21,228
Less Than 30,000	5	110.36	201.09	182.22	98.89	110.36	64.88	508.17	N/A	11,100	20,226
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	35	97.20	109.38	86.32	25.66	126.71	41.47	508.17	94.30 to 103.39	284,343	245,433
Greater Than 14,999	32	96.80	96.87	85.77	14.06	112.94	41.47	162.97	88.86 to 99.08	310,156	266,021
Greater Than 29,999	31	96.91	97.90	85.82	13.44	114.08	41.47	162.97	91.07 to 99.08	319,355	274,079
<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	3	110.36	242.80	286.98	120.31	84.61	109.86	508.17	N/A	9,000	25,828
15,000 TO 29,999	1	64.88	64.88	64.88	00.00	100.00	64.88	64.88	N/A	25,000	16,219
30,000 TO 59,999	8	101.18	112.48	113.80	16.01	98.84	94.41	162.97	94.41 to 162.97	39,813	45,308
60,000 TO 99,999	9	99.08	100.68	101.61	09.17	99.08	82.16	122.86	86.46 to 114.39	75,167	76,376
100,000 TO 149,999	1	121.84	121.84	121.84	00.00	100.00	121.84	121.84	N/A	100,000	121,840
150,000 TO 249,999	4	91.58	89.22	89.92	06.98	99.22	76.80	96.91	N/A	206,250	185,464
250,000 TO 499,999	6	92.01	88.94	88.28	10.07	100.75	74.49	98.79	74.49 to 98.79	317,500	280,274
500,000 TO 999,999	1	41.47	41.47	41.47	00.00	100.00	41.47	41.47	N/A	750,000	311,030
1,000,000 +	2	87.64	87.64	86.20	03.93	101.67	84.20	91.07	N/A	2,662,500	2,295,108
<u>ALL</u>	36	97.49	112.24	86.36	28.15	129.97	41.47	508.17	94.30 to 103.77	276,542	238,821

45 Holt
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 36
Total Sales Price : 9,955,500
Total Adj. Sales Price : 9,955,500
Total Assessed Value : 8,597,568
Avg. Adj. Sales Price : 276,542
Avg. Assessed Value : 238,821

MEDIAN : 97
WGT. MEAN : 86
MEAN : 112
COD : 28.15
PRD : 129.97

COV : 65.38
STD : 73.38
Avg. Abs. Dev : 27.44
MAX Sales Ratio : 508.17
MIN Sales Ratio : 41.47

95% Median C.I. : 94.30 to 103.77
95% Wgt. Mean C.I. : 78.85 to 93.87
95% Mean C.I. : 88.27 to 136.21

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	41.47	41.47	41.47	00.00	100.00	41.47	41.47	N/A	750,000	311,030
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	4	92.97	118.16	80.50	42.84	146.78	74.49	212.20	N/A	142,000	114,315
349	1	77.69	77.69	77.69	00.00	100.00	77.69	77.69	N/A	290,000	225,313
352	4	95.94	96.03	93.59	03.94	102.61	88.86	103.39	N/A	93,750	87,742
353	3	121.84	120.54	102.59	23.57	117.50	76.80	162.97	N/A	108,333	111,140
384	3	122.86	119.82	120.75	11.72	99.23	96.69	139.90	N/A	51,500	62,185
386	1	86.46	86.46	86.46	00.00	100.00	86.46	86.46	N/A	60,000	51,875
406	2	103.39	103.39	97.42	06.27	106.13	96.91	109.86	N/A	125,000	121,779
410	2	90.61	90.61	88.07	04.19	102.88	86.81	94.41	N/A	150,000	132,112
442	4	105.94	106.16	108.64	04.70	97.72	98.37	114.39	N/A	50,000	54,318
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	2	81.84	81.84	95.70	20.72	85.52	64.88	98.79	N/A	137,500	131,594
532	1	508.17	508.17	508.17	00.00	100.00	508.17	508.17	N/A	12,000	60,980
555	1	98.64	98.64	98.64	00.00	100.00	98.64	98.64	N/A	275,000	271,250
595	3	94.30	94.82	91.79	02.83	103.30	91.07	99.08	N/A	613,500	563,131
<u>ALL</u>	36	97.49	112.24	86.36	28.15	129.97	41.47	508.17	94.30 to 103.77	276,542	238,821

45 Holt
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)
Qualified
Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 117
Total Sales Price : 92,037,218
Total Adj. Sales Price : 92,037,218
Total Assessed Value : 64,944,835
Avg. Adj. Sales Price : 786,643
Avg. Assessed Value : 555,084

MEDIAN : 69
WGT. MEAN : 71
MEAN : 72
COD : 18.77
PRD : 102.37

COV : 27.84
STD : 20.11
Avg. Abs. Dev : 12.86
MAX Sales Ratio : 173.25
MIN Sales Ratio : 39.46

95% Median C.I. : 66.33 to 71.81
95% Wgt. Mean C.I. : 65.31 to 75.82
95% Mean C.I. : 68.59 to 75.87

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	10	62.29	60.41	59.06	15.70	102.29	39.46	74.75	44.69 to 74.60	751,269	443,700	
01-JAN-16 To 31-MAR-16	8	67.21	75.93	68.12	16.63	111.47	61.29	137.12	61.29 to 137.12	1,103,065	751,411	
01-APR-16 To 30-JUN-16	11	61.16	60.85	58.82	16.89	103.45	42.86	81.00	47.07 to 73.02	581,241	341,882	
01-JUL-16 To 30-SEP-16	1	65.18	65.18	65.18	00.00	100.00	65.18	65.18	N/A	444,000	289,401	
01-OCT-16 To 31-DEC-16	8	66.99	71.02	68.98	15.26	102.96	54.38	105.47	54.38 to 105.47	757,375	522,415	
01-JAN-17 To 31-MAR-17	13	77.86	88.04	85.01	27.91	103.56	54.63	173.25	67.37 to 115.59	630,856	536,283	
01-APR-17 To 30-JUN-17	8	64.70	64.46	66.52	14.39	96.90	42.43	82.29	42.43 to 82.29	478,405	318,225	
01-JUL-17 To 30-SEP-17	4	68.79	67.67	70.55	08.45	95.92	57.01	76.07	N/A	429,975	303,367	
01-OCT-17 To 31-DEC-17	15	70.59	82.23	75.11	28.11	109.48	48.50	138.40	66.50 to 99.45	1,244,801	934,983	
01-JAN-18 To 31-MAR-18	22	71.82	71.61	71.82	14.77	99.71	41.70	105.73	63.42 to 77.56	644,126	462,583	
01-APR-18 To 30-JUN-18	11	68.29	67.36	66.73	12.73	100.94	55.39	82.68	55.64 to 78.24	1,102,607	735,729	
01-JUL-18 To 30-SEP-18	6	75.03	76.07	79.38	11.37	95.83	65.52	88.82	65.52 to 88.82	680,607	540,265	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	30	65.17	64.87	62.56	16.05	103.69	39.46	137.12	61.06 to 69.58	772,495	483,280	
01-OCT-16 To 30-SEP-17	33	69.41	75.73	75.28	21.18	100.60	42.43	173.25	65.06 to 76.07	600,220	451,826	
01-OCT-17 To 30-SEP-18	54	70.86	74.19	72.44	17.80	102.42	41.70	138.40	66.50 to 77.52	908,428	658,077	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	28	66.15	68.22	65.56	15.90	104.06	42.86	137.12	61.29 to 71.81	775,756	508,597	
01-JAN-17 To 31-DEC-17	40	70.74	79.11	76.36	24.63	103.60	42.43	173.25	67.37 to 78.43	810,507	618,892	
<u>ALL</u>	117	68.52	72.23	70.56	18.77	102.37	39.46	173.25	66.33 to 71.81	786,643	555,084	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
4001	63	67.37	68.92	70.17	13.12	98.22	41.70	138.40	65.06 to 69.41	884,494	620,610	
4003	54	74.68	76.09	71.17	22.58	106.91	39.46	173.25	65.96 to 78.43	672,483	478,638	
<u>ALL</u>	117	68.52	72.23	70.56	18.77	102.37	39.46	173.25	66.33 to 71.81	786,643	555,084	

45 Holt
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 117
 Total Sales Price : 92,037,218
 Total Adj. Sales Price : 92,037,218
 Total Assessed Value : 64,944,835
 Avg. Adj. Sales Price : 786,643
 Avg. Assessed Value : 555,084

MEDIAN : 69
 WGT. MEAN : 71
 MEAN : 72
 COD : 18.77
 PRD : 102.37

COV : 27.84
 STD : 20.11
 Avg. Abs. Dev : 12.86
 MAX Sales Ratio : 173.25
 MIN Sales Ratio : 39.46

95% Median C.I. : 66.33 to 71.81
 95% Wgt. Mean C.I. : 65.31 to 75.82
 95% Mean C.I. : 68.59 to 75.87

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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
_____Irrigated_____											
County	1	138.40	138.40	138.40	00.00	100.00	138.40	138.40	N/A	504,320	697,973
4001	1	138.40	138.40	138.40	00.00	100.00	138.40	138.40	N/A	504,320	697,973
_____Dry_____											
County	1	65.18	65.18	65.18	00.00	100.00	65.18	65.18	N/A	444,000	289,401
4001	1	65.18	65.18	65.18	00.00	100.00	65.18	65.18	N/A	444,000	289,401
_____Grass_____											
County	29	67.37	70.37	73.36	20.35	95.92	41.70	173.25	62.08 to 73.99	435,048	319,132
4001	14	65.15	61.61	63.37	11.99	97.22	41.70	73.99	47.07 to 70.88	390,258	247,296
4003	15	76.07	78.54	80.98	22.70	96.99	44.69	173.25	63.42 to 78.86	476,853	386,179
_____ALL_____	117	68.52	72.23	70.56	18.77	102.37	39.46	173.25	66.33 to 71.81	786,643	555,084

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	41	69.11	74.57	72.85	16.92	102.36	51.23	138.40	66.50 to 75.09	1,057,782	770,577
4001	36	69.10	73.71	72.87	14.33	101.15	54.63	138.40	66.50 to 74.52	1,126,265	820,700
4003	5	78.24	80.82	72.55	29.08	111.40	51.23	137.12	N/A	564,704	409,691
_____Dry_____											
County	2	68.68	68.68	67.28	05.10	102.08	65.18	72.17	N/A	317,000	213,263
4001	2	68.68	68.68	67.28	05.10	102.08	65.18	72.17	N/A	317,000	213,263
_____Grass_____											
County	53	69.58	72.10	72.51	21.93	99.43	39.46	173.25	64.28 to 75.46	450,366	326,553
4001	16	63.43	60.85	62.32	12.60	97.64	41.70	73.99	55.39 to 70.59	394,851	246,060
4003	37	75.46	76.96	76.18	22.16	101.02	39.46	173.25	68.26 to 78.86	474,373	361,361
_____ALL_____	117	68.52	72.23	70.56	18.77	102.37	39.46	173.25	66.33 to 71.81	786,643	555,084

Holt County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	4800	4800	4700	4700	4400	4400	4035	3861	4443
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	4428
Knox	2	3925	3795	3720	3625	3551	3465	3209	3060	3581
Rock	3	n/a	3700	n/a	3600	3500	3492	3249	2717	3387
Holt	3	2750	2750	2650	2650	2400	2400	2350	2347	2392
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	2368
Keya Paha	1	3200	3200	3100	3100	2800	2800	2700	2700	2849
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	3084
Wheeler	1	3760	3680	3570	3480	3390	3310	3235	3140	3264
Garfield	1	n/a	3890	3890	3320	3320	2940	2940	2520	3235

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	1800
Antelope	1	3150	3050	2765	2765	2450	2450	1860	1530	2527
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	2065
Rock	3	n/a	1100	n/a	1070	960	920	860	800	950
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	883
Keya Paha	1	1000	1000	995	995	965	965	915	915	974
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	2117
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1358
Garfield	1	n/a	1615	1615	1415	1415	1180	1180	1105	1319

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1560	1551	1448	1444	1446	1443	1216	1134	1290
Antelope	1	1400	1375	1375	1375	1375	1375	1250	1190	1281
Knox	2	1423	1420	1423	1423	1406	1406	1406	1406	1408
Rock	3	n/a	1098	n/a	990	900	855	745	638	776
Holt	3	1540	1547	1467	1450	1446	1444	1250	840	1190
Rock	2	n/a	2000	n/a	986	900	850	745	610	718
Keya Paha	1	810	810	745	745	735	735	725	725	730
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	1213
Wheeler	1	1375	1295	1220	1150	1070	999	970	878	930
Garfield	1	n/a	1040	1040	1040	960	960	802	660	715

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1410	500	500
Antelope	1	1650	500	176
Knox	2	1411	504	150
Rock	3	575	350	112
Holt	3	1361	500	500
Rock	2	586	350	101
Keya Paha	1	n/a	n/a	60
Boyd	1	n/a	n/a	627
Wheeler	1	1470	n/a	442
Garfield	1	870	n/a	194

Source: 2019 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.

AGRICULTURAL

Type : Qualified

Number of Sales :	63	Median :	67	COV :	21.08	95% Median C.I. :	65.06 to 69.41
Total Sales Price :	55,723,147	Wgt. Mean :	70	STD :	14.53	95% Wgt. Mean C.I. :	62.66 to 77.68
Total Adj. Sales Price :	55,723,147	Mean :	69	Avg. Abs. Dev :	08.84	95% Mean C.I. :	65.33 to 72.51
Total Assessed Value :	39,098,400						
Avg. Adj. Sales Price :	884,494	COD :	13.12	MAX Sales Ratio :	138.40		
Avg. Assessed Value :	620,610	PRD :	98.22	MIN Sales Ratio :	41.70		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2015 To 12/31/2015	4	65.75	64.48	63.26	06.94	101.93	56.32	70.11	N/A	1,170,750	740,603
01/01/2016 To 03/31/2016	6	66.59	66.41	65.68	03.54	101.11	61.29	71.90	61.29 to 71.90	1,331,667	874,624
04/01/2016 To 06/30/2016	5	61.16	61.14	58.12	14.99	105.20	47.07	73.02	N/A	637,362	370,429
07/01/2016 To 09/30/2016	1	65.18	65.18	65.18		100.00	65.18	65.18	N/A	444,000	289,401
10/01/2016 To 12/31/2016	6	66.99	72.90	70.36	14.87	103.61	58.64	105.47	58.64 to 105.47	876,500	616,706
01/01/2017 To 03/31/2017	6	68.39	66.95	66.75	08.44	100.30	54.63	77.86	54.63 to 77.86	856,390	571,673
04/01/2017 To 06/30/2017	4	64.70	61.45	64.51	12.47	95.26	42.43	73.99	N/A	518,881	334,743
07/01/2017 To 09/30/2017	3	66.70	64.86	65.16	06.93	99.54	57.01	70.88	N/A	289,967	188,953
10/01/2017 To 12/31/2017	8	69.84	85.02	87.26	24.24	97.43	66.50	138.40	66.50 to 138.40	1,075,165	938,201
01/01/2018 To 03/31/2018	10	64.77	64.95	67.07	11.98	96.84	41.70	77.56	55.83 to 77.55	782,444	524,769
04/01/2018 To 06/30/2018	6	66.14	65.74	67.15	13.09	97.90	55.39	77.52	55.39 to 77.52	1,016,803	682,796
07/01/2018 To 09/30/2018	4	78.58	77.88	80.58	12.15	96.65	65.52	88.82	N/A	887,500	715,133
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	16	65.76	64.20	63.49	08.04	101.12	47.07	73.02	61.16 to 70.11	1,018,988	646,981
10/01/2016 To 09/30/2017	19	66.70	67.34	67.72	11.45	99.44	42.43	105.47	61.54 to 70.88	702,251	475,584
10/01/2017 To 09/30/2018	28	69.10	72.70	75.59	16.32	96.18	41.70	138.40	64.77 to 74.52	931,306	703,950
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	18	66.15	67.04	65.70	10.60	102.04	47.07	105.47	61.29 to 71.90	937,767	616,084
01/01/2017 To 12/31/2017	21	68.52	72.49	76.96	15.70	94.19	42.43	138.40	65.06 to 70.88	794,528	611,499

AGRICULTURAL

Type : Qualified

Number of Sales :	63	Median :	67	COV :	21.08	95% Median C.I. :	65.06 to 69.41
Total Sales Price :	55,723,147	Wgt. Mean :	70	STD :	14.53	95% Wgt. Mean C.I. :	62.66 to 77.68
Total Adj. Sales Price :	55,723,147	Mean :	69	Avg. Abs. Dev :	08.84	95% Mean C.I. :	65.33 to 72.51
Total Assessed Value :	39,098,400						
Avg. Adj. Sales Price :	884,494	COD :	13.12	MAX Sales Ratio :	138.40		
Avg. Assessed Value :	620,610	PRD :	98.22	MIN Sales Ratio :	41.70		

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4001	63	67.37	68.92	70.17	13.12	98.22	41.70	138.40	65.06 to 69.41	884,494	620,610

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 Value
<u>Irrigated</u>											
County	1	138.40	138.40	138.40		100.00	138.40	138.40	N/A	504,320	697,973
4001	1	138.40	138.40	138.40		100.00	138.40	138.40	N/A	504,320	697,973
<u>Dry</u>											
County	1	65.18	65.18	65.18		100.00	65.18	65.18	N/A	444,000	289,401
4001	1	65.18	65.18	65.18		100.00	65.18	65.18	N/A	444,000	289,401
<u>Grass</u>											
County	14	65.15	61.61	63.37	11.99	97.22	41.70	73.99	47.07 to 70.88	390,258	247,296
4001	14	65.15	61.61	63.37	11.99	97.22	41.70	73.99	47.07 to 70.88	390,258	247,296
<u>ALL</u>											
10/01/2015 To 09/30/2018	63	67.37	68.92	70.17	13.12	98.22	41.70	138.40	65.06 to 69.41	884,494	620,610

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 Value
<u>Irrigated</u>											
County	36	69.10	73.71	72.87	14.33	101.15	54.63	138.40	66.50 to 74.52	1,126,265	820,700
4001	36	69.10	73.71	72.87	14.33	101.15	54.63	138.40	66.50 to 74.52	1,126,265	820,700
<u>Dry</u>											
County	2	68.68	68.68	67.28	05.10	102.08	65.18	72.17	N/A	317,000	213,263
4001	2	68.68	68.68	67.28	05.10	102.08	65.18	72.17	N/A	317,000	213,263
<u>Grass</u>											
County	16	63.43	60.85	62.32	12.60	97.64	41.70	73.99	55.39 to 70.59	394,851	246,060
4001	16	63.43	60.85	62.32	12.60	97.64	41.70	73.99	55.39 to 70.59	394,851	246,060
<u>ALL</u>											

10/01/2015 To 09/30/2018

63

67.37

68.92

70.17

13.12

98.22

41.70

138.40

65.06 to 69.41

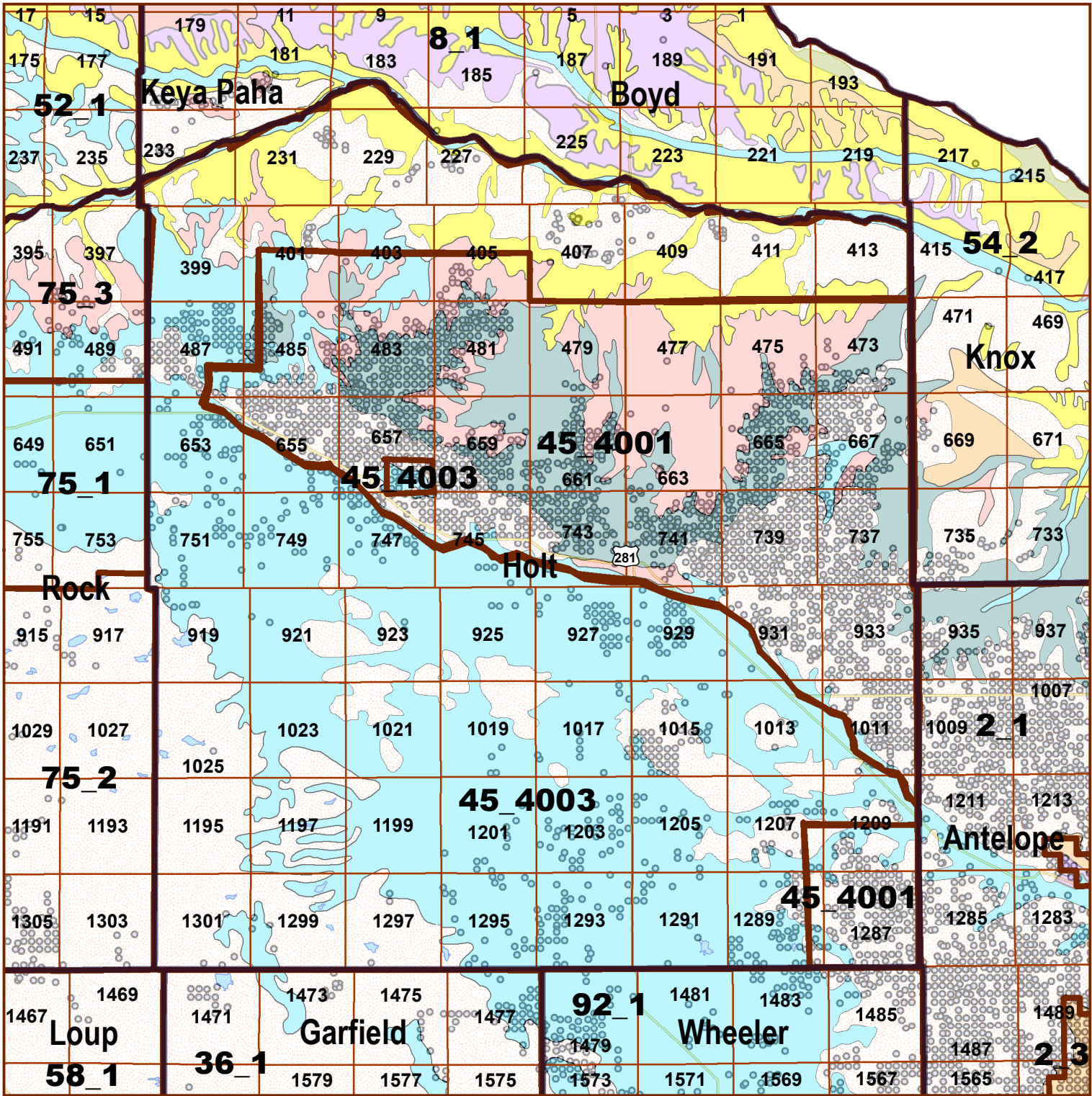
884,494

620,610

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	4001	Total	Increase	0%

What IF



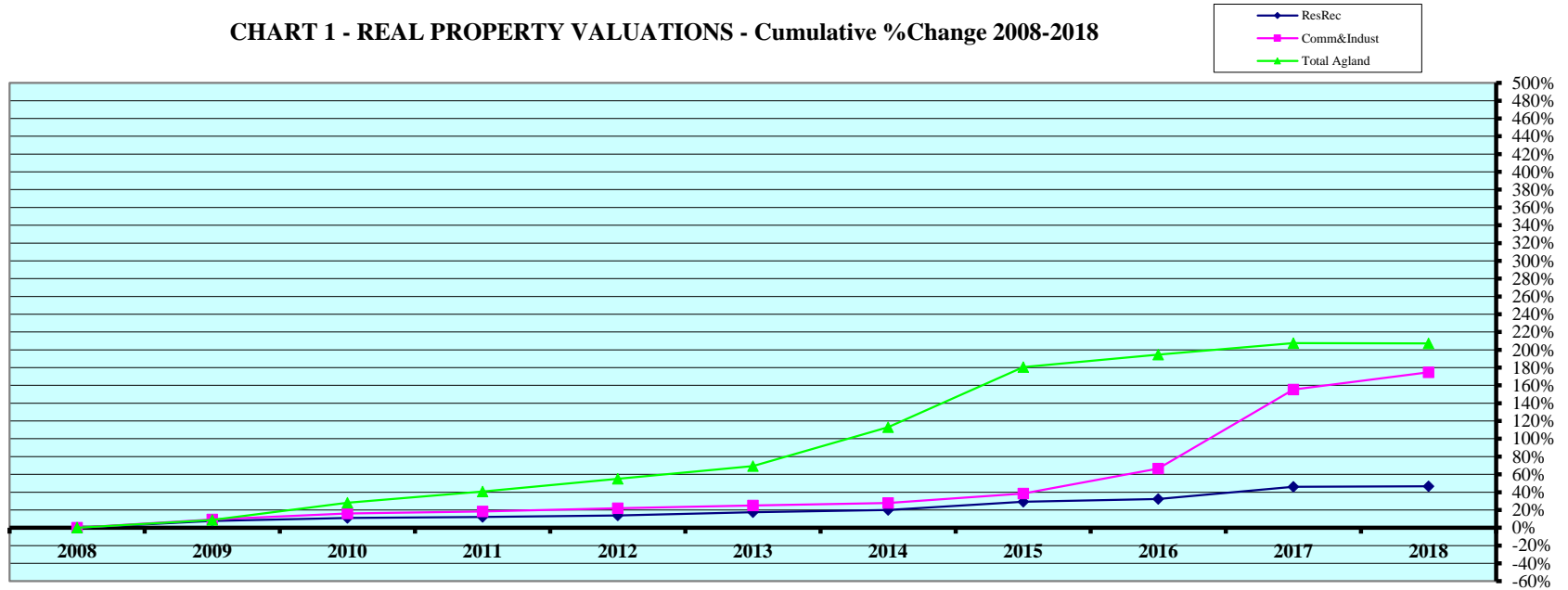
Legend

- 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 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	201,518,285	--	--	--	52,689,320	--	--	--	867,132,540	--	--	--
2009	217,152,240	15,633,955	7.76%	7.76%	57,572,720	4,883,400	9.27%	9.27%	943,391,585	76,259,045	8.79%	8.79%
2010	223,486,560	6,334,320	2.92%	10.90%	61,109,235	3,536,515	6.14%	15.98%	1,110,276,925	166,885,340	17.69%	28.04%
2011	226,009,316	2,522,756	1.13%	12.15%	62,346,570	1,237,335	2.02%	18.33%	1,219,160,065	108,883,140	9.81%	40.60%
2012	229,419,051	3,409,735	1.51%	13.85%	64,316,275	1,969,705	3.16%	22.07%	1,344,700,730	125,540,665	10.30%	55.07%
2013	236,869,025	7,449,974	3.25%	17.54%	65,875,700	1,559,425	2.42%	25.03%	1,467,716,280	123,015,550	9.15%	69.26%
2014	241,716,980	4,847,955	2.05%	19.95%	67,376,430	1,500,730	2.28%	27.87%	1,847,562,010	379,845,730	25.88%	113.07%
2015	260,250,143	18,533,163	7.67%	29.14%	72,964,725	5,588,295	8.29%	38.48%	2,432,963,327	585,401,317	31.69%	180.58%
2016	266,782,775	6,532,632	2.51%	32.39%	87,761,375	14,796,650	20.28%	66.56%	2,555,356,267	122,392,940	5.03%	194.69%
2017	294,216,448	27,433,673	10.28%	46.00%	134,584,034	46,822,659	53.35%	155.43%	2,666,696,749	111,340,482	4.36%	207.53%
2018	295,431,175	1,214,727	0.41%	46.60%	144,768,198	10,184,164	7.57%	174.76%	2,664,902,252	-1,794,497	-0.07%	207.32%

Rate Annual %chg: Residential & Recreational **3.90%** Commercial & Industrial **10.64%** Agricultural Land **11.88%**

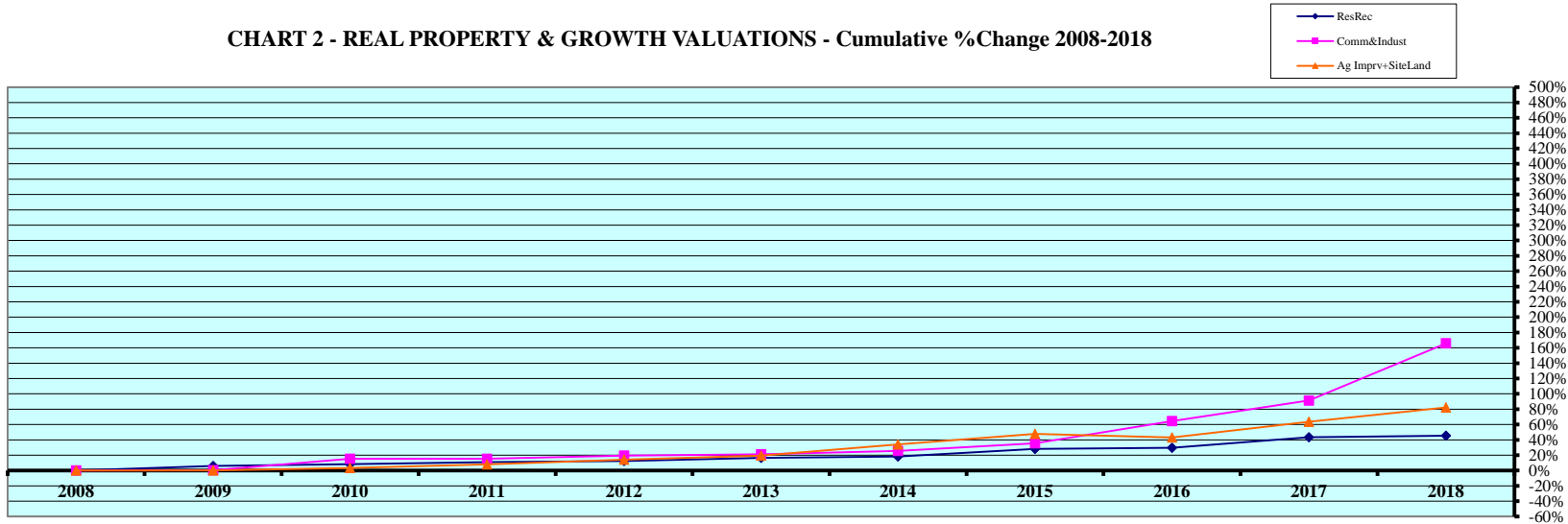
Cnty# **45**
County **HOLT**

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.

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	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
2008	201,518,285	3,061,829	1.52%	198,456,456	--	--	52,689,320	1,265,105	2.40%	51,424,215	--	--
2009	217,152,240	3,885,439	1.79%	213,266,801	5.83%	5.83%	57,572,720	4,648,152	8.07%	52,924,568	0.45%	0.45%
2010	223,486,560	5,000,088	2.24%	218,486,472	0.61%	8.42%	61,109,235	322,070	0.53%	60,787,165	5.58%	15.37%
2011	226,009,316	2,589,131	1.15%	223,420,185	-0.03%	10.87%	62,346,570	1,659,455	2.66%	60,687,115	-0.69%	15.18%
2012	229,419,051	2,666,660	1.16%	226,752,391	0.33%	12.52%	64,316,275	1,426,043	2.22%	62,890,232	0.87%	19.36%
2013	236,869,025	2,050,705	0.87%	234,818,320	2.35%	16.52%	65,875,700	1,962,663	2.98%	63,913,037	-0.63%	21.30%
2014	241,716,980	3,590,033	1.49%	238,126,947	0.53%	18.17%	67,376,430	1,182,810	1.76%	66,193,620	0.48%	25.63%
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	28.18%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	35.51%
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	29.76%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	64.32%
2017	294,216,448	5,040,956	1.71%	289,175,492	8.39%	43.50%	134,584,034	33,690,389	25.03%	100,893,645	14.96%	91.49%
2018	295,431,175	2,424,045	0.82%	293,007,130	-0.41%	45.40%	144,768,198	4,726,466	3.26%	140,041,732	4.06%	165.79%
Rate Ann%chg	3.90%				2.50%		10.64%			C & I w/o growth	4.97%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2008	55,977,110	41,423,915	97,401,025	1,515,170	--	--
2009	56,610,290	44,426,250	101,036,540	3,406,920	0.23%	0.23%
2010	57,296,800	47,978,325	105,275,125	4,549,175	-0.31%	3.41%
2011	58,060,805	53,155,330	111,216,135	5,974,720	-0.03%	8.05%
2012	58,886,270	57,266,585	116,152,855	4,998,080	-0.06%	14.12%
2013	60,149,430	62,124,850	122,274,280	5,922,105	0.17%	19.46%
2014	65,658,455	71,384,040	137,042,495	6,397,390	6.85%	34.13%
2015	71,996,590	76,458,935	148,455,525	4,569,105	4.99%	47.73%
2016	81,963,812	76,708,301	158,672,113	19,417,915	-6.20%	42.97%
2017	87,064,545	88,996,155	176,060,700	16,628,925	0.48%	63.69%
2018	88,152,443	91,293,359	179,445,802	1,955,177	0.81%	82.23%
Rate Ann%chg	4.65%	8.22%	6.30%	Ag Imprv+Site w/o growth	0.69%	

(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.

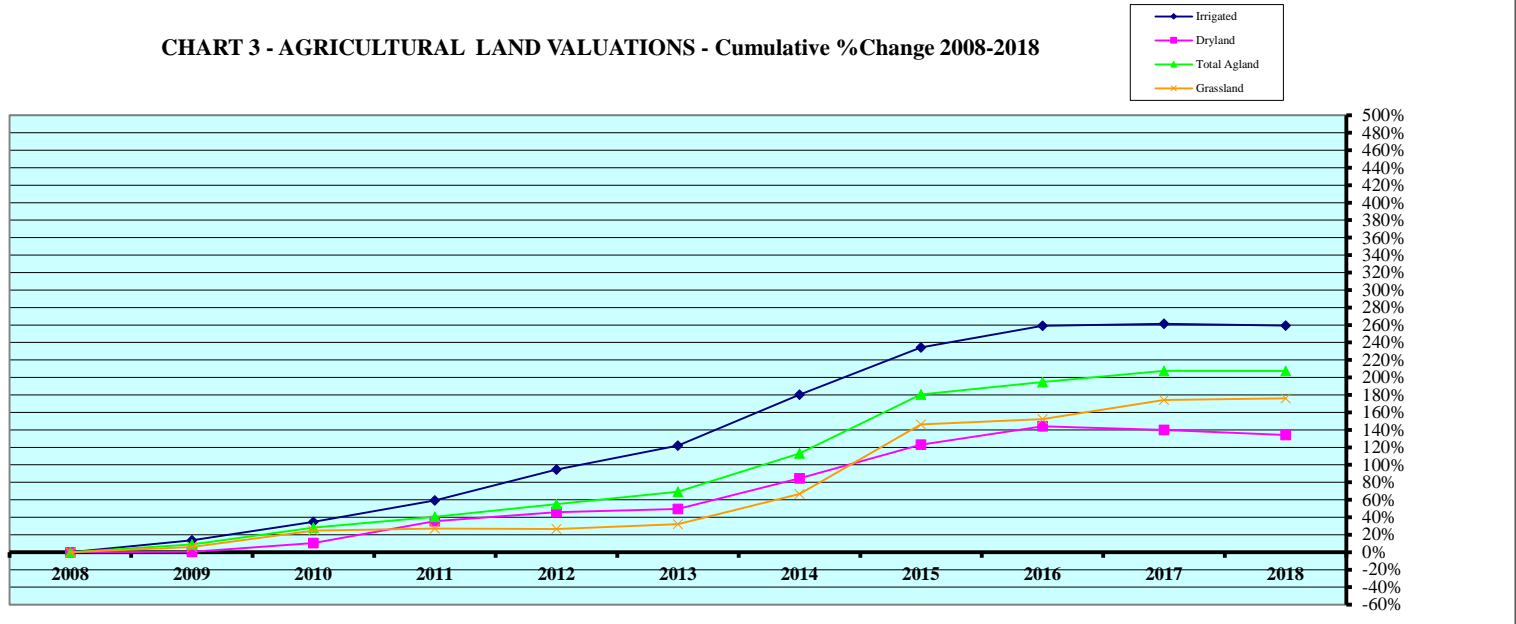
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty#	45
County	HOLT

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	346,484,295	--	--	--	37,605,905	--	--	--	478,570,140	--	--	--
2009	393,389,315	46,905,020	13.54%	13.54%	37,806,840	200,935	0.53%	0.53%	507,678,335	29,108,195	6.08%	6.08%
2010	466,936,645	73,547,330	18.70%	34.76%	41,565,850	3,759,010	9.94%	10.53%	596,838,675	89,160,340	17.56%	24.71%
2011	551,392,170	84,455,525	18.09%	59.14%	50,933,795	9,367,945	22.54%	35.44%	608,623,020	11,784,345	1.97%	27.18%
2012	674,129,450	122,737,280	22.26%	94.56%	54,788,240	3,854,445	7.57%	45.69%	605,951,725	-2,671,295	-0.44%	26.62%
2013	769,419,710	95,290,260	14.14%	122.06%	56,180,480	1,392,240	2.54%	49.39%	632,393,295	26,441,570	4.36%	32.14%
2014	971,063,560	201,643,850	26.21%	180.26%	69,367,855	13,187,375	23.47%	84.46%	796,824,450	164,431,155	26.00%	66.50%
2015	1,158,759,536	187,695,976	19.33%	234.43%	83,912,499	14,544,644	20.97%	123.14%	1,178,606,306	381,781,856	47.91%	146.28%
2016	1,244,249,943	85,490,407	7.38%	259.11%	91,781,310	7,868,811	9.38%	144.06%	1,207,838,967	29,232,661	2.48%	152.38%
2017	1,252,023,421	7,773,478	0.62%	261.35%	90,247,671	-1,533,639	-1.67%	139.98%	1,312,638,348	104,799,381	8.68%	174.28%
2018	1,245,396,939	-6,626,482	-0.53%	259.44%	88,085,236	-2,162,435	-2.40%	134.23%	1,321,277,242	8,638,894	0.66%	176.09%

Rate Ann.%chg: Irrigated **13.65%** Dryland **8.88%** Grassland **10.69%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	3,257,195	--	--	--	1,215,005	--	--	--	867,132,540	--	--	--
2009	3,297,290	40,095	1.23%	1.23%	1,219,805	4,800	0.40%	0.40%	943,391,585	76,259,045	8.79%	8.79%
2010	3,311,660	14,370	0.44%	1.67%	1,624,095	404,290	33.14%	33.67%	1,110,276,925	166,885,340	17.69%	28.04%
2011	6,573,475	3,261,815	98.49%	101.81%	1,637,605	13,510	0.83%	34.78%	1,219,160,065	108,883,140	9.81%	40.60%
2012	6,579,455	5,980	0.09%	102.00%	3,251,860	1,614,255	98.57%	167.64%	1,344,700,730	125,540,665	10.30%	55.07%
2013	6,154,775	-424,680	-6.45%	88.96%	3,568,020	316,160	9.72%	193.66%	1,467,716,280	123,015,550	9.15%	69.26%
2014	6,193,915	39,140	0.64%	90.16%	4,112,230	544,210	15.25%	238.45%	1,847,562,010	379,845,730	25.88%	113.07%
2015	6,444,510	250,595	4.05%	97.85%	5,240,476	1,128,246	27.44%	331.31%	2,432,963,327	585,401,317	31.69%	180.58%
2016	6,231,404	-213,106	-3.31%	91.31%	5,254,643	14,167	0.27%	332.48%	2,555,356,267	122,392,940	5.03%	194.69%
2017	6,456,173	224,769	3.61%	98.21%	5,331,136	76,493	1.46%	338.77%	2,666,696,749	111,340,482	4.36%	207.53%
2018	5,253,897	-1,202,276	-18.62%	61.30%	4,888,938	-442,198	-8.29%	302.38%	2,664,902,252	-1,794,497	-0.07%	207.32%

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

Rate Ann.%chg: Total Agric Land **11.88%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (from County Abstract Reports)⁽¹⁾

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
2008	346,391,725	255,716	1,355			37,736,415	67,576	558			478,788,295	1,108,576	432		
2009	392,980,910	261,987	1,500	10.73%	10.73%	37,917,415	65,889	575	3.05%	3.05%	508,920,780	1,103,112	461	6.82%	6.82%
2010	467,056,670	267,662	1,745	16.33%	28.82%	41,822,455	64,532	648	12.62%	16.06%	593,364,115	1,098,545	540	17.08%	25.06%
2011	552,054,755	268,184	2,058	17.97%	51.96%	51,420,370	63,844	805	24.27%	44.23%	608,964,910	1,095,203	556	2.94%	28.74%
2012	677,152,705	274,786	2,464	19.71%	81.92%	54,919,540	61,999	886	9.98%	58.63%	605,509,070	1,089,215	556	-0.02%	28.71%
2013	772,687,380	295,371	2,616	6.16%	93.12%	56,928,565	58,490	973	9.88%	74.29%	629,735,145	1,074,980	586	5.38%	35.64%
2014	969,486,640	299,242	3,240	23.85%	139.17%	73,062,870	54,408	1,343	37.97%	140.47%	797,026,285	1,074,799	742	26.59%	71.70%
2015	1,161,044,556	296,277	3,919	20.96%	189.29%	84,642,866	51,443	1,645	22.53%	194.64%	1,178,689,556	1,079,159	1,092	47.29%	152.89%
2016	1,248,992,941	296,094	4,218	7.64%	211.40%	91,468,164	50,819	1,800	9.39%	222.31%	1,208,486,846	1,078,400	1,121	2.60%	159.47%
2017	1,252,277,829	297,112	4,215	-0.08%	211.15%	90,261,048	50,148	1,800	0.00%	222.31%	1,314,549,720	1,078,305	1,219	8.79%	182.27%
2018	1,246,964,752	296,001	4,213	-0.05%	210.99%	88,462,264	49,107	1,801	0.09%	222.59%	1,322,849,189	1,093,356	1,210	-0.75%	180.14%

Rate Annual %chg Average Value/Acre: 12.01%

12.43%

10.85%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	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
2008	3,255,095	63,053	52			1,214,705	8,111	150			867,386,235	1,503,031	577		
2009	3,285,455	63,053	52	0.93%	0.93%	1,222,255	8,158	150	0.04%	0.04%	944,326,815	1,502,200	629	8.93%	8.93%
2010	3,318,640	63,260	52	0.68%	1.62%	1,620,495	8,120	200	33.21%	33.26%	1,107,182,375	1,502,118	737	17.25%	27.72%
2011	6,459,455	63,219	102	94.77%	97.92%	1,614,295	8,080	200	0.11%	33.41%	1,220,513,785	1,498,528	814	10.50%	41.13%
2012	6,557,315	64,224	102	-0.07%	97.78%	3,236,070	8,096	400	100.05%	166.89%	1,347,374,700	1,498,320	899	10.41%	55.83%
2013	6,121,865	60,076	102	-0.20%	97.39%	3,549,090	8,883	400	-0.04%	166.77%	1,469,022,045	1,497,800	981	9.07%	69.95%
2014	6,169,290	60,103	103	0.73%	98.83%	3,712,840	9,401	395	-1.15%	163.71%	1,849,457,925	1,497,952	1,235	25.88%	113.94%
2015	6,342,094	60,469	105	2.18%	103.16%	5,209,156	10,421	500	26.58%	233.79%	2,435,928,228	1,497,769	1,626	31.73%	181.82%
2016	6,220,533	62,205	100	-4.65%	93.71%	5,254,798	10,504	500	0.08%	234.04%	2,560,423,282	1,498,022	1,709	5.09%	196.18%
2017	6,209,162	62,092	100	0.00%	93.71%	5,329,126	10,652	500	0.01%	234.07%	2,668,626,885	1,498,309	1,781	4.21%	208.63%
2018	5,054,600	50,546	100	0.00%	93.71%	4,881,512	9,762	500	-0.05%	233.90%	2,668,212,317	1,498,771	1,780	-0.05%	208.49%

45
HOLT

Rate Annual %chg Average Value/Acre: 11.92%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

CHART 5 - 2018 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	166,149,207	10,435,992	9,673,001	295,431,175	138,582,785	6,185,413	0	2,664,902,252	88,152,443	91,293,359	0	3,470,805,627
cnty sectorvalue % of total value:		4.79%	0.30%	0.28%	8.51%	3.99%	0.18%		76.78%	2.54%	2.63%		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	11,564,760	1,290,817	462,481	41,868,014	16,281,439	101,440	0	23,739	0	0	0	71,592,690
11.93%	%sector of county sector	6.96%	12.37%	4.78%	14.17%	11.75%	1.64%		0.00%				2.06%
	%sector of municipality	16.15%	1.80%	0.65%	58.48%	22.74%	0.14%		0.03%				100.00%
268	CHAMBERS	147,870	366,248	74,030	5,486,561	992,938	0	0	503,906	14,550	11,508	0	7,597,611
2.57%	%sector of county sector	0.09%	3.51%	0.77%	1.86%	0.72%			0.02%	0.02%	0.01%		0.22%
	%sector of municipality	1.95%	4.82%	0.97%	72.21%	13.07%			6.63%	0.19%	0.15%		100.00%
48	EMMET	235,161	459	207	686,853	450,488	0	0	121,929	81,691	7,250	0	1,584,038
0.46%	%sector of county sector	0.14%	0.00%	0.00%	0.23%	0.33%			0.00%	0.09%	0.01%		0.05%
	%sector of municipality	14.85%	0.03%	0.01%	43.36%	28.44%			7.70%	5.16%	0.46%		100.00%
387	EWING	283,312	224,496	19,807	8,274,942	1,773,258	0	0	0	0	0	0	10,575,815
3.71%	%sector of county sector	0.17%	2.15%	0.20%	2.80%	1.28%							0.30%
	%sector of municipality	2.68%	2.12%	0.19%	78.24%	16.77%							100.00%
129	INMAN	60,145	118,667	7,265	1,411,677	138,284	0	0	0	0	0	0	1,736,038
1.24%	%sector of county sector	0.04%	1.14%	0.08%	0.48%	0.10%							0.05%
	%sector of municipality	3.46%	6.84%	0.42%	81.32%	7.97%							100.00%
3,705	O'NEILL	6,961,734	1,455,173	901,588	127,210,882	41,918,688	0	0	2,703	0	25,503	0	178,476,271
35.51%	%sector of county sector	4.19%	13.94%	9.32%	43.06%	30.25%			0.00%		0.03%		5.14%
	%sector of municipality	3.90%	0.82%	0.51%	71.28%	23.49%			0.00%		0.01%		100.00%
166	PAGE	76,716	152,673	267,809	4,117,629	683,859	0	0	2,934	0	0	0	5,301,620
1.59%	%sector of county sector	0.05%	1.46%	2.77%	1.39%	0.49%			0.00%				0.15%
	%sector of municipality	1.45%	2.88%	5.05%	77.67%	12.90%			0.06%				100.00%
590	STUART	4,812,047	22,285	2,294	20,796,443	6,127,800	0	0	625,799	259,043	333,104	0	32,978,815
5.65%	%sector of county sector	2.90%	0.21%	0.02%	7.04%	4.42%			0.02%	0.29%	0.36%		0.95%
	%sector of municipality	14.59%	0.07%	0.01%	63.06%	18.58%			1.90%	0.79%	1.01%		100.00%
6,538	Total Municipalities	24,141,745	3,630,818	1,735,481	209,853,001	68,366,754	101,440	0	1,281,010	355,284	377,365	0	309,842,898
62.65%	%all municip.sectors of cnty	14.53%	34.79%	17.94%	71.03%	49.33%	1.64%		0.05%	0.40%	0.41%		8.93%

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

45 HOLT

Total Real Property Sum Lines 17, 25, & 30	Records : 12,481	Value : 3,202,330,580	Growth 21,346,577	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	505	2,574,443	44	506,245	23	206,964	572	3,287,652	
02. Res Improve Land	2,807	30,209,064	271	7,529,206	352	11,486,260	3,430	49,224,530	
03. Res Improvements	2,887	174,980,938	307	27,524,163	417	38,126,504	3,611	240,631,605	
04. Res Total	3,392	207,764,445	351	35,559,614	440	49,819,728	4,183	293,143,787	2,333,519
% of Res Total	81.09	70.87	8.39	12.13	10.52	16.99	33.51	9.15	10.93
05. Com UnImp Land	90	867,662	8	123,001	20	230,428	118	1,221,091	
06. Com Improve Land	554	7,365,318	39	608,655	92	1,527,695	685	9,501,668	
07. Com Improvements	569	60,449,601	43	3,806,883	124	63,179,141	736	127,435,625	
08. Com Total	659	68,682,581	51	4,538,539	144	64,937,264	854	138,158,384	820,022
% of Com Total	77.17	49.71	5.97	3.29	16.86	47.00	6.84	4.31	3.84
09. Ind UnImp Land	1	48,075	0	0	0	0	1	48,075	
10. Ind Improve Land	2	53,365	2	41,703	6	96,969	10	192,037	
11. Ind Improvements	2	0	2	729,206	6	5,216,095	10	5,945,301	
12. Ind Total	3	101,440	2	770,909	6	5,313,064	11	6,185,413	0
% of Ind Total	27.27	1.64	18.18	12.46	54.55	85.90	0.09	0.19	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	3,392	207,764,445	351	35,559,614	440	49,819,728	4,183	293,143,787	2,333,519
% of Res & Rec Total	81.09	70.87	8.39	12.13	10.52	16.99	33.51	9.15	10.93
Com & Ind Total	662	68,784,021	53	5,309,448	150	70,250,328	865	144,343,797	820,022
% of Com & Ind Total	76.53	47.65	6.13	3.68	17.34	48.67	6.93	4.51	3.84

17. Taxable Total	4,054	276,548,466	404	40,869,062	590	120,070,056	5,048	437,487,584	3,153,541
% of Taxable Total	80.31	63.21	8.00	9.34	11.69	27.45	40.45	13.66	14.77

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	5	161,860	4,567,890	1	7,722	2,569,248
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	6	169,582	7,137,138
20. Industrial	0	0	0	2	53,365	20,717,579
21. Other	0	0	0	0	0	0
22. Total Sch II				8	222,947	27,854,717

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	332	17	102	451

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	21	488,748	22	865,179	5,372	1,829,498,298	5,415	1,830,852,225
28. Ag-Improved Land	7	254,618	19	558,317	1,890	766,977,606	1,916	767,790,541
29. Ag Improvements	10	532,345	20	1,165,481	1,988	164,502,404	2,018	166,200,230

30. Ag Total				7,433	2,764,842,996
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	0.78	11,700	
32. HomeSite Improv Land	3	2.70	40,500	6	5.56	83,400	
33. HomeSite Improvements	4	0.00	319,599	8	0.00	415,322	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	0.53	1,590	
36. FarmSite Improv Land	4	2.65	7,950	14	20.52	61,560	
37. FarmSite Improvements	9	0.00	212,746	18	0.00	750,159	
38. FarmSite Total							
39. Road & Ditches	0	7.58	0	0	5.67	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	53	50.78	761,700	55	51.56	773,400	
32. HomeSite Improv Land	1,113	1,170.77	17,561,550	1,122	1,179.03	17,685,450	
33. HomeSite Improvements	1,121	0.00	70,355,185	1,133	0.00	71,090,106	1,496,938
34. HomeSite Total				1,188	1,230.59	89,548,956	
35. FarmSite UnImp Land	165	134.45	403,350	167	134.98	404,940	
36. FarmSite Improv Land	1,505	2,557.47	7,672,410	1,523	2,580.64	7,741,920	
37. FarmSite Improvements	1,844	0.00	94,147,219	1,871	0.00	95,110,124	16,696,098
38. FarmSite Total				2,038	2,715.62	103,256,984	
39. Road & Ditches	0	18,255.61	0	0	18,268.86	0	
40. Other- Non Ag Use	0	4,542.38	2,271,190	0	4,542.38	2,271,190	
41. Total Section VI				3,226	26,757.45	195,077,130	18,193,036

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	734,458	7	898.39	734,458

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. Market Value	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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,958.95	0.87%	9,402,960	0.94%	4,800.00
46. 1A	15,906.58	7.08%	76,351,584	7.65%	4,800.00
47. 2A1	36,998.47	16.47%	173,892,809	17.42%	4,700.00
48. 2A	25,109.45	11.18%	118,014,415	11.82%	4,700.00
49. 3A1	27,579.58	12.28%	121,350,152	12.16%	4,400.00
50. 3A	79,057.94	35.19%	347,854,936	34.85%	4,400.00
51. 4A1	25,659.77	11.42%	103,540,682	10.37%	4,035.14
52. 4A	12,371.04	5.51%	47,768,468	4.79%	3,861.31
53. Total	224,641.78	100.00%	998,176,006	100.00%	4,443.41
Dry					
54. 1D1	571.40	1.91%	1,028,520	1.91%	1,800.00
55. 1D	3,817.81	12.75%	6,872,058	12.75%	1,800.00
56. 2D1	9,599.61	32.07%	17,279,298	32.07%	1,800.00
57. 2D	4,791.31	16.00%	8,624,358	16.00%	1,800.00
58. 3D1	2,661.26	8.89%	4,790,268	8.89%	1,800.00
59. 3D	5,208.19	17.40%	9,374,742	17.40%	1,800.00
60. 4D1	2,141.54	7.15%	3,854,772	7.15%	1,800.00
61. 4D	1,146.52	3.83%	2,063,736	3.83%	1,800.00
62. Total	29,937.64	100.00%	53,887,752	100.00%	1,800.00
Grass					
63. 1G1	541.36	0.23%	781,218	0.27%	1,443.07
64. 1G	6,861.76	2.91%	10,282,819	3.52%	1,498.57
65. 2G1	16,450.47	6.98%	23,189,087	7.93%	1,409.63
66. 2G	15,682.72	6.66%	22,124,919	7.57%	1,410.78
67. 3G1	10,905.92	4.63%	15,068,188	5.15%	1,381.65
68. 3G	51,114.58	21.70%	70,853,380	24.24%	1,386.17
69. 4G1	48,221.04	20.47%	57,794,918	19.77%	1,198.54
70. 4G	85,768.40	36.41%	92,243,013	31.55%	1,075.49
71. Total	235,546.25	100.00%	292,337,542	100.00%	1,241.10
Irrigated Total					
Irrigated Total	224,641.78	45.06%	998,176,006	74.01%	4,443.41
Dry Total					
Dry Total	29,937.64	6.00%	53,887,752	4.00%	1,800.00
Grass Total					
Grass Total	235,546.25	47.25%	292,337,542	21.68%	1,241.10
72. Waste	3,485.68	0.70%	1,742,840	0.13%	500.00
73. Other	4,943.11	0.99%	2,471,555	0.18%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	498,554.46	100.00%	1,348,615,695	100.00%	2,705.05

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%	61,133	0.04%	2,750.02
46. 1A	444.08	0.63%	1,221,229	0.72%	2,750.02
47. 2A1	2,129.94	3.01%	5,644,359	3.33%	2,650.01
48. 2A	1,918.58	2.71%	5,084,261	3.00%	2,650.01
49. 3A1	4,730.89	6.68%	11,354,136	6.70%	2,400.00
50. 3A	26,881.95	37.97%	64,516,680	38.10%	2,400.00
51. 4A1	31,445.63	44.41%	73,897,468	43.63%	2,350.01
52. 4A	3,228.40	4.56%	7,576,987	4.47%	2,346.98
53. Total	70,801.70	100.00%	169,356,253	100.00%	2,391.98
Dry					
54. 1D1	79.43	0.44%	142,974	0.44%	1,800.00
55. 1D	1,916.38	10.50%	3,449,484	10.50%	1,800.00
56. 2D1	1,440.97	7.90%	2,593,746	7.90%	1,800.00
57. 2D	2,813.66	15.42%	5,064,588	15.42%	1,800.00
58. 3D1	2,010.88	11.02%	3,619,584	11.02%	1,800.00
59. 3D	7,142.77	39.15%	12,856,986	39.15%	1,800.00
60. 4D1	2,214.01	12.13%	3,985,218	12.13%	1,800.00
61. 4D	626.82	3.44%	1,128,276	3.44%	1,800.00
62. Total	18,244.92	100.00%	32,840,856	100.00%	1,800.00
Grass					
63. 1G1	403.82	0.05%	601,325	0.06%	1,489.09
64. 1G	3,321.95	0.39%	4,907,293	0.49%	1,477.23
65. 2G1	5,300.71	0.61%	7,297,179	0.73%	1,376.64
66. 2G	12,979.53	1.51%	18,085,008	1.82%	1,393.35
67. 3G1	14,967.39	1.74%	20,432,228	2.05%	1,365.12
68. 3G	182,239.24	21.14%	252,079,546	25.35%	1,383.23
69. 4G1	405,607.94	47.06%	499,147,166	50.20%	1,230.61
70. 4G	237,165.80	27.51%	191,820,647	19.29%	808.80
71. Total	861,986.38	100.00%	994,370,392	100.00%	1,153.58
Irrigated Total					
Irrigated Total	70,801.70	7.08%	169,356,253	13.87%	2,391.98
Dry Total					
Dry Total	18,244.92	1.82%	32,840,856	2.69%	1,800.00
Grass Total					
Grass Total	861,986.38	86.18%	994,370,392	81.43%	1,153.58
72. Waste	44,271.09	4.43%	22,135,545	1.81%	500.00
73. Other	4,894.25	0.49%	2,447,125	0.20%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,000,198.34	100.00%	1,221,150,171	100.00%	1,220.91

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	17.64	77,616	0.00	0	295,425.84	1,167,454,643	295,443.48	1,167,532,259
77. Dry Land	13.37	24,066	0.00	0	48,169.19	86,704,542	48,182.56	86,728,608
78. Grass	430.20	575,259	1,112.73	1,240,706	1,095,989.70	1,284,891,969	1,097,532.63	1,286,707,934
79. Waste	11.85	5,925	39.66	19,830	47,705.26	23,852,630	47,756.77	23,878,385
80. Other	24.10	12,050	9.42	4,710	9,803.84	4,901,920	9,837.36	4,918,680
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	497.16	694,916	1,161.81	1,265,246	1,497,093.83	2,567,805,704	1,498,752.80	2,569,765,866

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	295,443.48	19.71%	1,167,532,259	45.43%	3,951.80
Dry Land	48,182.56	3.21%	86,728,608	3.37%	1,800.00
Grass	1,097,532.63	73.23%	1,286,707,934	50.07%	1,172.36
Waste	47,756.77	3.19%	23,878,385	0.93%	500.00
Other	9,837.36	0.66%	4,918,680	0.19%	500.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	1,498,752.80	100.00%	2,569,765,866	100.00%	1,714.60

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	112	305,674	581	5,038,111	596	38,467,257	708	43,811,042	28,761
83.2 Chambers	46	193,140	169	790,441	170	4,599,684	216	5,583,265	35,533
83.3 Emmet / Inman	60	60,497	90	480,318	92	1,637,417	152	2,178,232	0
83.4 Ewing	30	140,730	198	1,132,753	199	7,033,333	229	8,306,816	0
83.5 O'Neill	142	1,584,455	1,421	19,562,598	1,469	102,139,521	1,611	123,286,574	709,219
83.6 Page	38	54,908	92	536,902	92	3,506,769	130	4,098,579	36,335
83.7 Rural	84	670,292	627	18,986,157	736	65,655,265	820	85,311,714	1,260,037
83.8 Stuart	60	277,956	252	2,697,250	257	17,592,359	317	20,567,565	263,634
84 Residential Total	572	3,287,652	3,430	49,224,530	3,611	240,631,605	4,183	293,143,787	2,333,519

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	28	197,769	149	1,107,784	152	14,020,740	180	15,326,293	167,289
85.2	Chambers	7	19,987	29	77,586	29	888,361	36	985,934	0
85.3	Emmet / Inman	6	8,792	18	23,607	19	605,986	25	638,385	34,600
85.4	Ewing	4	11,865	36	172,364	38	1,580,949	42	1,765,178	0
85.5	O'Neill	32	599,825	253	5,494,091	257	35,690,354	289	41,784,270	92,150
85.6	Page	2	880	15	37,084	16	628,116	18	666,080	0
85.7	Rural	30	376,979	139	2,331,895	178	74,102,791	208	76,811,665	486,483
85.8	Stuart	10	53,069	56	449,294	57	5,863,629	67	6,365,992	39,500
86	Commercial Total	119	1,269,166	695	9,693,705	746	133,380,926	865	144,343,797	820,022

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	480.60	0.22%	749,527	0.26%	1,559.57
88. 1G	6,509.65	2.96%	10,097,238	3.55%	1,551.12
89. 2G1	15,762.80	7.16%	22,817,518	8.03%	1,447.55
90. 2G	15,110.29	6.86%	21,819,043	7.68%	1,443.99
91. 3G1	10,030.56	4.55%	14,504,919	5.11%	1,446.07
92. 3G	47,703.37	21.66%	68,844,883	24.23%	1,443.19
93. 4G1	46,957.69	21.32%	57,117,701	20.10%	1,216.37
94. 4G	77,707.89	35.28%	88,153,431	31.03%	1,134.42
95. Total	220,262.85	100.00%	284,104,260	100.00%	1,289.84
CRP					
96. 1C1	1.26	0.19%	1,941	0.21%	1,540.48
97. 1C	9.16	1.41%	14,106	1.54%	1,539.96
98. 2C1	29.82	4.59%	42,644	4.65%	1,430.05
99. 2C	21.14	3.25%	30,231	3.30%	1,430.04
100. 3C1	135.04	20.78%	193,109	21.07%	1,430.01
101. 3C	325.69	50.11%	465,737	50.81%	1,430.00
102. 4C1	55.54	8.54%	73,312	8.00%	1,319.99
103. 4C	72.35	11.13%	95,502	10.42%	1,320.00
104. Total	650.00	100.00%	916,582	100.00%	1,410.13
Timber					
105. 1T1	59.50	0.41%	29,750	0.41%	500.00
106. 1T	342.95	2.34%	171,475	2.34%	500.00
107. 2T1	657.85	4.50%	328,925	4.50%	500.00
108. 2T	551.29	3.77%	275,645	3.77%	500.00
109. 3T1	740.32	5.06%	370,160	5.06%	500.00
110. 3T	3,085.52	21.09%	1,542,760	21.09%	500.00
111. 4T1	1,207.81	8.25%	603,905	8.25%	500.00
112. 4T	7,988.16	54.59%	3,994,080	54.59%	500.00
113. Total	14,633.40	100.00%	7,316,700	100.00%	500.00
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Grass Total	220,262.85	93.51%	284,104,260	97.18%	1,289.84
CRP Total	650.00	0.28%	916,582	0.31%	1,410.13
Timber Total	14,633.40	6.21%	7,316,700	2.50%	500.00
<hr/>					
114. Market Area Total	235,546.25	100.00%	292,337,542	100.00%	1,241.10

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	377.30	0.05%	581,045	0.06%	1,540.01
88. 1G	3,091.04	0.38%	4,782,842	0.49%	1,547.32
89. 2G1	4,779.29	0.59%	7,013,591	0.72%	1,467.50
90. 2G	12,204.53	1.50%	17,690,486	1.83%	1,449.50
91. 3G1	13,530.15	1.66%	19,558,121	2.02%	1,445.52
92. 3G	170,209.67	20.91%	245,712,483	25.36%	1,443.59
93. 4G1	394,084.19	48.42%	492,540,902	50.83%	1,249.84
94. 4G	215,635.32	26.49%	181,044,206	18.69%	839.59
95. Total	813,911.49	100.00%	968,923,676	100.00%	1,190.45
CRP					
96. 1C1	6.75	0.41%	10,395	0.47%	1,540.00
97. 1C	8.65	0.53%	13,321	0.60%	1,540.00
98. 2C1	24.60	1.50%	35,178	1.58%	1,430.00
99. 2C	7.55	0.46%	10,797	0.48%	1,430.07
100. 3C1	167.19	10.21%	239,082	10.73%	1,430.00
101. 3C	378.79	23.14%	541,673	24.31%	1,430.01
102. 4C1	1,029.74	62.91%	1,359,259	61.02%	1,320.00
103. 4C	13.66	0.83%	18,031	0.81%	1,319.99
104. Total	1,636.93	100.00%	2,227,736	100.00%	1,360.92
Timber					
105. 1T1	19.77	0.04%	9,885	0.04%	500.00
106. 1T	222.26	0.48%	111,130	0.48%	500.00
107. 2T1	496.82	1.07%	248,410	1.07%	500.00
108. 2T	767.45	1.65%	383,725	1.65%	500.00
109. 3T1	1,270.05	2.73%	635,025	2.73%	500.00
110. 3T	11,650.78	25.09%	5,825,390	25.09%	500.00
111. 4T1	10,494.01	22.60%	5,247,005	22.60%	500.00
112. 4T	21,516.82	46.33%	10,758,410	46.33%	500.00
113. Total	46,437.96	100.00%	23,218,980	100.00%	500.00
<hr/>					
Grass Total	813,911.49	94.42%	968,923,676	97.44%	1,190.45
CRP Total	1,636.93	0.19%	2,227,736	0.22%	1,360.92
Timber Total	46,437.96	5.39%	23,218,980	2.34%	500.00
<hr/>					
114. Market Area Total	861,986.38	100.00%	994,370,392	100.00%	1,153.58

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

45 Holt

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	295,431,175	293,143,787	-2,287,388	-0.77%	2,333,519	-1.56%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	88,152,443	89,548,956	1,396,513	1.58%	1,496,938	-0.11%
04. Total Residential (sum lines 1-3)	383,583,618	382,692,743	-890,875	-0.23%	3,830,457	-1.23%
05. Commercial	138,582,785	138,158,384	-424,401	-0.31%	820,022	-0.90%
06. Industrial	6,185,413	6,185,413	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	144,768,198	144,343,797	-424,401	-0.29%	820,022	-0.86%
08. Ag-Farmsite Land, Outbuildings	89,025,659	103,256,984	14,231,325	15.99%	16,696,098	-2.77%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,267,700	2,271,190	3,490	0.15%		
11. Total Non-Agland (sum lines 8-10)	91,293,359	105,528,174	14,234,815	15.59%	16,696,098	-2.70%
12. Irrigated	1,245,396,939	1,167,532,259	-77,864,680	-6.25%		
13. Dryland	88,085,236	86,728,608	-1,356,628	-1.54%		
14. Grassland	1,321,277,242	1,286,707,934	-34,569,308	-2.62%		
15. Wasteland	5,253,897	23,878,385	18,624,488	354.49%		
16. Other Agland	4,888,938	4,918,680	29,742	0.61%		
17. Total Agricultural Land	2,664,902,252	2,569,765,866	-95,136,386	-3.57%		
18. Total Value of all Real Property (Locally Assessed)	3,284,547,427	3,202,330,580	-82,216,847	-2.50%	21,346,577	-3.15%

2019 Assessment Survey for Holt County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	Assessor has Certified General Appraiser License
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	none
5.	Number of shared employees:
	none
6.	Assessor's requested budget for current fiscal year:
	\$336,785
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$30,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$27,000 for Vanguard, \$13,000 for GIS, \$1,000 for repairs.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	\$6,487

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	Yes, Vanguard Appraisal
2.	GIS Services:
	Sidwell
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Not this year
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Recommendation of the assessor
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, just the parcels that they are contracted to reappraise.

2019 Residential Assessment Survey for Holt County

1.	Valuation data collection done by:																				
	Assessor, staff and contracted appraisers.																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
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4.	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?																				

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.

5. Are individual depreciation tables developed for each valuation group?

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. How are rural residential site values developed?

Three appraisal methods are used to develop lot values. Allocation, Abstraction and unimproved lot sales plus the cost of amenities. This is done for each rural residential neighborhood.

8. 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 Group</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>
1	2018	2008	2017	2016-2017
2	2018	2008	2017	2018
3	2018	2008	2017	2017
4	2015	2008	2015	2015
5	2015	2008	2016	2016
6	2015	2008	2015	2015
7	2015	2008	2016	2016
9	2015	2008	2015	2016-2017
Ag	2015	2008	2015	2016-2017

2019 Commercial Assessment Survey for Holt County

1.	Valuation data collection done by:																		
	Assessor, Deputy, clerks and contracted appraisers.																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
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	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Unique properties would be valued by a contracted appraiser. Similar properties in surrounding counties would be used as comparables as well as properties statewide.																		
4.	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?																		

	Tax Valuation LLC is developing depreciation tables based on the local market.																																																	
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6.	Describe the methodology used to determine the commercial lot values.																																																	
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2019 Agricultural Assessment Survey for Holt County

1.	Valuation data collection done by:	
	Entire assessment staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</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.
	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.
3.	Describe the process used to determine and monitor market areas.	
	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.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	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.	
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?	
	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 geo codes in Holt County. Other acreages in Holt County have a higher first acre value based on a acreage sales study.	
6.	What separate market analysis has been conducted where intensive use is identified in the county?	
	Currently feedlots are coded as dry land LCGs with the intent to revalue for the 2020 assessment year.	
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	Currently WRP is valued at \$500/acre based on sales from the surrounding area.	

	<u>If your county has special value applications, please answer the following</u>
8a.	How many special valuation applications are on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	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 two 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 one of the clerks. 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 clerk processing the transfer statements. Photo background of the cadastral maps is 1966. Ownership and descriptions are kept current by said clerk.

Reports are generated as follows:

- Real Estate Abstract is to be submitted on or before March 19.
- Personal property abstract is submitted by July 20th.
- 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, 2018.

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 2018 is 95%.

The median level of assessment of commercial/industrial properties for 2018 is 98%.

The median level of assessment of agricultural property for 2018 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 2018 we will continue the second six year review process for Holt County. We plan to inspect six to eight townships. 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 Atkinson 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. Residential lot values will be applied by using a front foot lot value method.

A new hog facility owned by Christianson Farms will be appraised by Vanguard. A partial value will be completed for 2019.

In 2018, 2019 and 2020- the six year review process will continue. Sales will continue to be studied, adjustments to assessed values will be based on the market.

In 2019 the Residential parcels in Chambers and Ewing will be inspected for additions and condition of each house.

In 2019 Commercial parcels in Chambers and Ewing will be inspected.

Respectfully

Timothy L. Wallinger
Holt County Assessor
June 1, 2018