

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2024 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**HOLT COUNTY**

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,  
Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Timothy Wallinger, Holt County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 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 the recognition by IAAO 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about 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.

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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 [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

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 property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

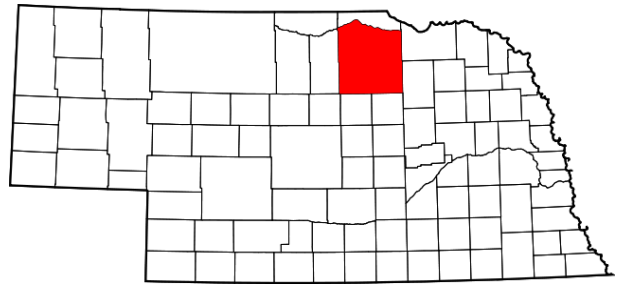
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

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

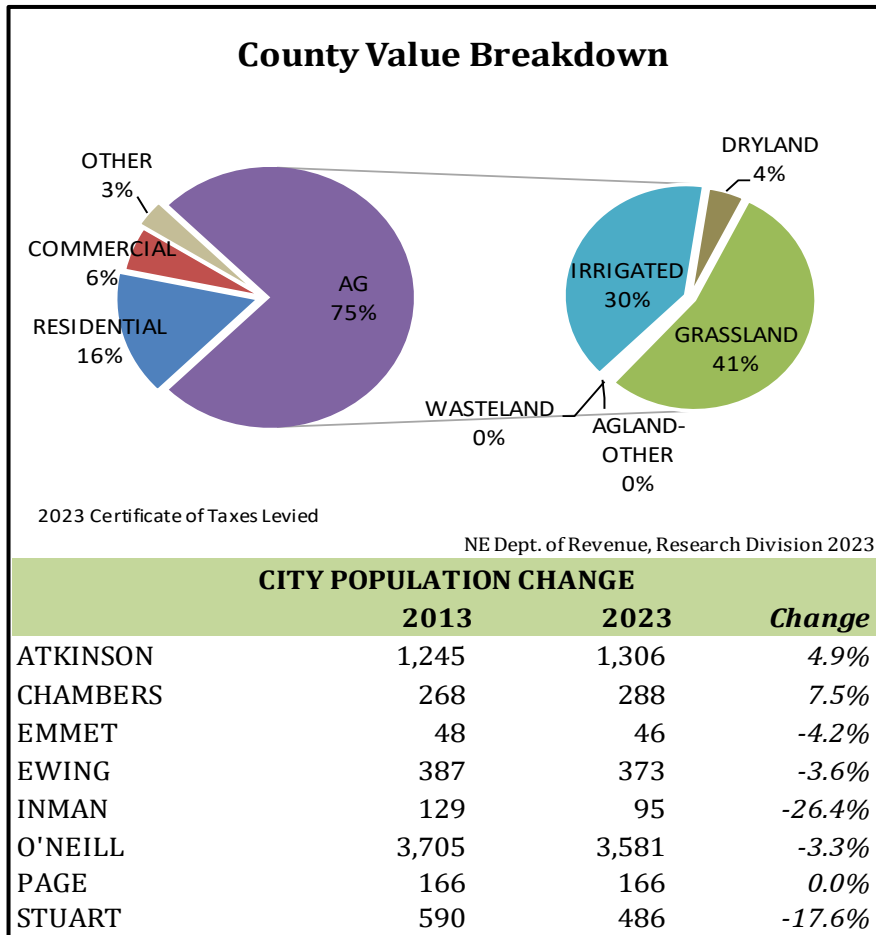


## County Overview

With a total area of 2,412 square miles, Holt County has 10,043 residents, per the Census Bureau Quick Facts for 2024, a 1% population decline from the 2023 U.S. Census. Reports indicate that 72% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$96,542 (2023 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 information available from the U.S. Census Bureau, there are 427 employer establishments with total employment of 3,262, a 2% increase from 2019.



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.

## 2024 Residential Correlation for Holt County

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### *Assessment Actions*

For the 2024 assessment year all of Valuation Group 1 was reviewed and inspected with updated lot values along with the depreciation table adjusted. Valuation Groups 2 through 7 had land values adjusted based on a sales study, after a depreciation study the economic depreciation was adjusted accordingly. Rural residential in Golden, Inman, Shamrock, Cleveland, and Green Valley townships were physically reviewed and inspected and updated with new first acre land values. The costing was updated along with the depreciation based on a sales analysis. Four other townships were physically reviewed and inspected with updated costing and depreciation applied.

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

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes are reviewed and are near the statewide average. Sales questionnaires are sent on sales as well as phone calls made to gather further information.

Lot values are reviewed and adjusted accordingly every year in each of the valuation groups through the Vanguard system. Land to building ratios are run for each group to keep land values current.

The county assessor has divided residential properties into eight valuation groups based on geographic and unique characteristics. O'Neill, the county seat is Valuation Group 1. Valuation Group 2, the second strongest economic area is Atkinson. Valuation Group 3 is Stuart, Valuation Group 4 is Ewing, Valuation Group 5 Page, Valuation Group 6 Chambers. The smaller villages of Inman and Emmett are Valuation Group 7. Valuation Group 9 is all rural residential within the county. The county assessor feels each valuation group has its own market, however, each year they are reviewed for possible consolidation.

The six-year inspection and review cycle are up to date with a systematic plan in place to maintain compliance. The county assessor's staff physically review all properties along with using aerial imagery.

The currency of the appraisal tables is reviewed each year. The county assessor updates land tables accordingly each year. The cost tables are dated 2020 with adjustment made to the manual level. Deprecation tables are studied each year with adjustments made.

The county assessor does have a written valuation methodology on file and updates it each year.

## 2024 Residential Correlation for Holt County

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### *Description of Analysis*

The residential parcels are grouped by the eight valuation groups that are based on the county assessor locations in the county.

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

The statistical analysis of Holt Counties residential file consists of 219 qualified sales, with all eight valuation groups represented. The median measure of central tendency is within the acceptable range while the mean and the weighted mean are low. Both the COD and PRD are within the prescribed parameters, the COD supports the use of the median as an indicator of the level of value.

Valuation Groups 1, 2, 3, 5, 6, and 9 all have enough sales for measurement purposes and have medians within the acceptable range. Valuation Groups 4 and 7 have an insufficient number of sales, however these areas are subject to the same appraisal techniques as the acceptable valuation groups and are at an acceptable level of value.

The statistical sample and the 2024 County Abstract of Assessment, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL) indicate similar changes. Changes to the population and sample reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

A review of statistics with sufficient sales, along with all other information available, as well as the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore are considered equalized. The quality of assessment of the residential class of property in Holt County complies with generally accepted mass appraisal techniques.

## 2024 Residential Correlation for Holt County

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VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	130	96.89	94.29	91.83	11.29	102.68
2	29	92.96	90.76	89.39	06.63	101.53
3	11	93.35	85.06	82.28	11.81	103.38
4	8	93.40	89.43	90.73	07.41	98.57
5	11	94.97	87.26	84.56	16.09	103.19
6	10	95.45	88.21	81.85	10.35	107.77
7	3	69.64	68.29	73.85	14.60	92.47
9	17	92.29	85.13	81.48	12.64	104.48
<u>    </u> ALL <u>    </u>	219	94.71	91.48	88.91	11.40	102.89

### *Level of Value*

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

## 2024 Commercial Correlation for Holt County

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### *Assessment Actions*

For 2024 O'Neill, Atkinson, Page, Inman and Emmet was physically reviewed and inspected with updated lot values, costing and depreciation.

The rural commercials in Grattan Township were physically reviewed and inspected and updated with new land values, costing and depreciation. Four other townships were physically reviewed and inspected with updates made accordingly.

All storage unit owners within the county were sent a questionnaire to gather income and expense information. This data was used to produce an income approach to support the cost approach which was used to reassess all storage units for 2024.

Pick-up work was completed and placed on the assessment roll.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes are reviewed and are near the statewide average. Sales questionnaires are sent on all sales as well as phone calls made to gather further information if needed.

Lot values are established by completing vacant lot sales studies using price per square foot and front foot analysis. These are adjusted each year.

The eight valuation groups are based on geographic locations with each group describing their own unique characteristics and economic differences. Valuation Group 1 and 2 are the larger towns that have a variety of jobs and services. Valuation Group 3 through 7 are smaller towns each having basic amenities. Valuation Group 9 is made up of the rural commercial properties. A combination of assessor locations with similar economic influences should be studied going forward for possible consolidation.

The currency of the appraisal tables is reviewed each year. The county assessor updates land tables each year. The cost tables are dated 2020 for O'Neill, Atkinson and Rural with the remaining valuation groups on 2008 costing with an adjustment to the manual level. The remaining valuation groups costing will be updated next year.

The six-year inspection and review cycle are up to date with a systematic plan in place to maintain compliance. The county assessor's staff physically review all properties along with using aerial imagery.

## 2024 Commercial Correlation for Holt County

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### *Description of Analysis*

The commercial valuation groups follow the eight assessor locations located in the county.

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

The statistical profile for the commercial class of property consists of 59 sales with six of the eight valuation groups represented. The median measure of central tendency is within the prescribed parameters. The weighted mean and mean are below. Both the COD and PRD are within the IAAO range of acceptability.

Valuation Group 1 and 2 are the only groups with a sufficient number of sales for measurement purposes and are within the acceptable range. The remaining valuation groups have insufficient sales; when sales occur, the statistics are generally in the acceptable range. Historically the county has kept the costing, depreciation and lot values updated within the six-year cycle, further supporting the assessment practices.

The statistical sample and the 2024 County Abstract of Assessment, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicate similar changes. Changes to the population and sample reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

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.

## 2024 Commercial Correlation for Holt County

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VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	30	93.25	83.33	78.74	14.13	105.83
2	12	93.57	87.07	87.66	19.61	99.33
3	7	99.03	95.40	91.69	08.95	104.05
4	1	96.16	96.16	96.16	00.00	100.00
5	1	43.41	43.41	43.41	00.00	100.00
9	8	92.70	90.90	95.33	14.66	95.35
____ALL____	59	93.58	86.09	84.10	15.33	102.37

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Holt County is 94%.

## 2024 Agricultural Correlation for Holt County

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### *Assessment Actions*

An agricultural sales study was performed by the county assessor based on the qualified sales in the three-year study period. Based on the analysis irrigated land increased approximately 28%, dryland 7% and grassland 11%.

Rural residential in Golden, Inman, Shamrock, Cleveland and Green Valley townships were physically reviewed and inspected and updated with new first acre land values, costing and depreciation. Four other townships were physically reviewed and inspected with updated costing and depreciation.

Pick-up work was completed and placed on the assessment roll.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes are reviewed and are at the statewide average. Sales questionnaires are sent out on sales as well as phone calls made to gather further information.

Market areas are evaluated to ensure that geographical and topographical differences that affect market value is adequately stratified. Currently there are four market areas developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.

The appraisal tables for agricultural homes and outbuildings are reviewed. Agricultural homes are valued used the same appraisal tables as rural residential parcels. The Vanguard costing is dated 2020 and Computer-Assisted Mass Appraisal (CAMA) market derived depreciation is updated when inspected.

The six-year inspection and review cycle was discussed. For the agricultural class, homes are reviewed at the same time as rural residential homes. Outbuildings are also physically inspected. In addition to the physical inspection of the land, aerial imagery is inspected for changes to the land use. This has been completed between 2018 and 2023.

Government programs including Conservation Reserve Program (CRP) and Wetland Reserve Program (WRP) are monitored for land use acres enrolled. Questionnaires are mailed out to gather as much information regarding CRP acres as possible. Feedlots are considered intensive use and are identified on a color-coded map.



# 2024 Agricultural Correlation for Holt County

## *Description of Analysis*

The agricultural sample of sales consists of 128 sales. Both the median and mean measures of central tendency are within the range and correlate. The COD supports the use of the median as an indicator of the level of value.

In reviewing the market areas only Market Area 1 and 3 have qualified sales in the three-year study period for measurement. Further reviewing the 80% Majority Land Use (MLU) substrata shows the irrigated land and grassland subclasses in Market Area 1 and 3 have sufficient sales. Dryland in market 3 has insufficient sales for measurement. Where sufficient sales exist, the median measures of central tendency are within the acceptable range.

When comparing the counties schedule of values to the adjoining counties with similar markets Holt County's land values are relatively similar and equalized. Holt County has achieved an acceptable level of value. A comparison of sold parcels and the agricultural population as reflected on the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) support the values were applied uniformly.

Holt County contains a school district bond subject to a 50% level of value for agricultural land values pursuant to LB2. A substat of the school district statistics can be found in the appendix of this report. Based on the review of the statistics and the reduced values reported by the Holt County Assessor, the statutorily required level of value has been achieved.

## *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily required level.

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Holt County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<b>____ Irrigated ____</b>						
County	42	69.32	69.38	63.41	22.95	109.41
1	27	69.14	68.39	65.76	18.99	104.00
3	15	69.97	71.16	57.55	29.80	123.65
<b>____ Dry ____</b>						
County	2	67.72	67.72	67.37	01.46	100.52
3	2	67.72	67.72	67.37	01.46	100.52
<b>____ Grass ____</b>						
County	61	69.12	71.63	70.29	21.50	101.91
1	20	69.92	72.54	78.38	21.70	92.55
3	41	69.12	71.18	65.51	21.28	108.66
<b>____ ALL ____</b>	<b>128</b>	<b>69.13</b>	<b>71.38</b>	<b>66.27</b>	<b>22.67</b>	<b>107.71</b>

## 2024 Agricultural Correlation for Holt County

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### *Level of Value*

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

### *Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)*

A review of agricultural land value in Holt County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Holt County is 50%

## 2024 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>69</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>50</b>	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, 2024.



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Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2024 Commission Summary for Holt County

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### Residential Real Property - Current

Number of Sales	219	Median	94.71
Total Sales Price	\$32,633,082	Mean	91.48
Total Adj. Sales Price	\$32,633,082	Wgt. Mean	88.91
Total Assessed Value	\$29,014,534	Average Assessed Value of the Base	\$98,958
Avg. Adj. Sales Price	\$149,010	Avg. Assessed Value	\$132,486

### Confidence Interval - Current

95% Median C.I	93.15 to 96.30
95% Wgt. Mean C.I	86.18 to 91.64
95% Mean C.I	89.42 to 93.54
% of Value of the Class of all Real Property Value in the County	12.35
% of Records Sold in the Study Period	5.30
% of Value Sold in the Study Period	7.10

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	279	94	94.39
2022	281	93	93.04
2021	252	93	93.02
2020	244	94	94.14

## 2024 Commission Summary for Holt County

### Commercial Real Property - Current

Number of Sales	59	Median	93.58
Total Sales Price	\$8,381,876	Mean	86.09
Total Adj. Sales Price	\$8,381,876	Wgt. Mean	84.10
Total Assessed Value	\$7,048,873	Average Assessed Value of the Base	\$186,277
Avg. Adj. Sales Price	\$142,066	Avg. Assessed Value	\$119,472

### Confidence Interval - Current

95% Median C.I	78.92 to 95.14
95% Wgt. Mean C.I	72.55 to 95.64
95% Mean C.I	81.01 to 91.17
% of Value of the Class of all Real Property Value in the County	5.25
% of Records Sold in the Study Period	6.32
% of Value Sold in the Study Period	4.06

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	53	93	93.32
2022	45	93	93.26
2021	32	96	95.64
2020	31	97	96.69

**45 Holt**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 219  
 Total Sales Price : 32,633,082  
 Total Adj. Sales Price : 32,633,082  
 Total Assessed Value : 29,014,534  
 Avg. Adj. Sales Price : 149,010  
 Avg. Assessed Value : 132,486

MEDIAN : 95  
 WGT. MEAN : 89  
 MEAN : 91  
 COD : 11.40  
 PRD : 102.89

COV : 17.01  
 STD : 15.56  
 Avg. Abs. Dev : 10.80  
 MAX Sales Ratio : 155.13  
 MIN Sales Ratio : 47.53

95% Median C.I. : 93.15 to 96.30  
 95% Wgt. Mean C.I. : 86.18 to 91.64  
 95% Mean C.I. : 89.42 to 93.54

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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-21 To 31-DEC-21	32	96.69	93.63	92.91	08.09	100.77	62.64	112.30	92.03 to 98.20	144,300	134,074	
01-JAN-22 To 31-MAR-22	29	97.42	97.34	94.59	08.79	102.91	78.48	154.12	92.29 to 100.38	144,871	137,033	
01-APR-22 To 30-JUN-22	35	95.92	93.40	91.71	10.06	101.84	62.41	155.13	89.22 to 98.04	175,211	160,679	
01-JUL-22 To 30-SEP-22	27	96.18	94.09	90.20	09.35	104.31	71.58	133.36	87.20 to 100.47	111,576	100,637	
01-OCT-22 To 31-DEC-22	23	96.90	96.35	92.35	11.50	104.33	73.46	136.51	87.01 to 101.15	120,903	111,655	
01-JAN-23 To 31-MAR-23	14	94.13	92.55	91.68	08.00	100.95	67.38	111.19	85.05 to 98.35	108,607	99,569	
01-APR-23 To 30-JUN-23	31	88.64	84.00	83.96	14.51	100.05	47.53	108.91	80.96 to 94.23	173,803	145,925	
01-JUL-23 To 30-SEP-23	28	81.00	81.80	78.78	18.30	103.83	48.30	118.01	69.64 to 94.43	177,862	140,125	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	123	96.30	94.54	92.44	09.15	102.27	62.41	155.13	94.77 to 97.63	146,047	135,002	
01-OCT-22 To 30-SEP-23	96	92.52	87.57	84.59	14.00	103.52	47.53	136.51	86.54 to 94.43	152,805	129,263	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	114	96.70	95.16	92.29	09.89	103.11	62.41	155.13	94.71 to 97.71	141,464	130,553	
<u>ALL</u>	219	94.71	91.48	88.91	11.40	102.89	47.53	155.13	93.15 to 96.30	149,010	132,486	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	130	96.89	94.29	91.83	11.29	102.68	47.53	155.13	94.23 to 97.91	149,150	136,957	
2	29	92.96	90.76	89.39	06.63	101.53	73.65	100.17	86.46 to 97.00	140,393	125,496	
3	11	93.35	85.06	82.28	11.81	103.38	62.41	98.53	63.10 to 98.04	133,927	110,199	
4	8	93.40	89.43	90.73	07.41	98.57	62.41	99.57	62.41 to 99.57	77,661	70,459	
5	11	94.97	87.26	84.56	16.09	103.19	56.93	110.75	62.93 to 108.44	108,238	91,529	
6	10	95.45	88.21	81.85	10.35	107.77	62.82	102.14	64.56 to 98.08	104,950	85,901	
7	3	69.64	68.29	73.85	14.60	92.47	52.36	82.87	N/A	54,270	40,077	
9	17	92.29	85.13	81.48	12.64	104.48	48.30	111.16	76.34 to 96.05	274,989	224,051	
<u>ALL</u>	219	94.71	91.48	88.91	11.40	102.89	47.53	155.13	93.15 to 96.30	149,010	132,486	

**45 Holt**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 219  
 Total Sales Price : 32,633,082  
 Total Adj. Sales Price : 32,633,082  
 Total Assessed Value : 29,014,534  
 Avg. Adj. Sales Price : 149,010  
 Avg. Assessed Value : 132,486

MEDIAN : 95  
 WGT. MEAN : 89  
 MEAN : 91  
 COD : 11.40  
 PRD : 102.89

COV : 17.01  
 STD : 15.56  
 Avg. Abs. Dev : 10.80  
 MAX Sales Ratio : 155.13  
 MIN Sales Ratio : 47.53

95% Median C.I. : 93.15 to 96.30  
 95% Wgt. Mean C.I. : 86.18 to 91.64  
 95% Mean C.I. : 89.42 to 93.54

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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	219	94.71	91.48	88.91	11.40	102.89	47.53	155.13	93.15 to 96.30	149,010	132,486
06											
07											
<u>ALL</u>	219	94.71	91.48	88.91	11.40	102.89	47.53	155.13	93.15 to 96.30	149,010	132,486

**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											
Less Than 15,000	1	104.06	104.06	104.06	00.00	100.00	104.06	104.06	N/A	12,500	13,008
Less Than 30,000	9	104.91	104.67	105.85	13.15	98.89	52.36	136.51	97.91 to 119.40	20,868	22,088
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	219	94.71	91.48	88.91	11.40	102.89	47.53	155.13	93.15 to 96.30	149,010	132,486
Greater Than 14,999	218	94.71	91.43	88.91	11.41	102.83	47.53	155.13	93.15 to 96.26	149,636	133,035
Greater Than 29,999	210	94.31	90.92	88.81	11.06	102.38	47.53	155.13	92.47 to 95.92	154,501	137,218
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	104.06	104.06	104.06	00.00	100.00	104.06	104.06	N/A	12,500	13,008
15,000 TO 29,999	8	105.82	104.75	105.97	14.57	98.85	52.36	136.51	52.36 to 136.51	21,914	23,223
30,000 TO 59,999	31	97.75	100.97	100.32	14.16	100.65	58.68	155.13	93.35 to 106.60	44,738	44,881
60,000 TO 99,999	36	93.37	89.61	89.20	10.85	100.46	48.51	111.16	85.17 to 96.88	76,442	68,184
100,000 TO 149,999	48	96.63	90.37	90.33	10.52	100.04	47.53	108.13	89.22 to 98.61	125,058	112,960
150,000 TO 249,999	63	94.71	90.49	90.57	08.77	99.91	56.00	114.32	92.47 to 97.07	191,275	173,240
250,000 TO 499,999	31	87.07	84.01	83.69	10.97	100.38	48.30	101.90	78.31 to 92.29	314,625	263,304
500,000 TO 999,999	1	94.23	94.23	94.23	00.00	100.00	94.23	94.23	N/A	500,000	471,143
1,000,000 +											
<u>ALL</u>	219	94.71	91.48	88.91	11.40	102.89	47.53	155.13	93.15 to 96.30	149,010	132,486



**45 Holt**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 59  
 Total Sales Price : 8,381,876  
 Total Adj. Sales Price : 8,381,876  
 Total Assessed Value : 7,048,873  
 Avg. Adj. Sales Price : 142,066  
 Avg. Assessed Value : 119,472

MEDIAN : 94  
 WGT. MEAN : 84  
 MEAN : 86  
 COD : 15.33  
 PRD : 102.37

COV : 23.12  
 STD : 19.90  
 Avg. Abs. Dev : 14.35  
 MAX Sales Ratio : 152.50  
 MIN Sales Ratio : 26.45

95% Median C.I. : 78.92 to 95.14  
 95% Wgt. Mean C.I. : 72.55 to 95.64  
 95% Mean C.I. : 81.01 to 91.17

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	7	93.58	92.13	84.85	20.83	108.58	62.02	152.50	62.02 to 152.50	70,284	59,635
01-JAN-21 To 31-MAR-21	3	96.16	88.09	90.85	10.18	96.96	69.38	98.74	N/A	89,167	81,008
01-APR-21 To 30-JUN-21	6	90.62	86.07	88.73	12.90	97.00	55.48	98.60	55.48 to 98.60	187,324	166,220
01-JUL-21 To 30-SEP-21	3	93.79	87.62	84.21	06.78	104.05	74.99	94.08	N/A	91,000	76,635
01-OCT-21 To 31-DEC-21	3	93.58	85.96	89.13	10.08	96.44	68.00	96.30	N/A	75,000	66,849
01-JAN-22 To 31-MAR-22	6	95.05	92.83	87.13	08.16	106.54	74.27	109.07	74.27 to 109.07	125,500	109,343
01-APR-22 To 30-JUN-22	4	94.62	90.03	86.04	07.25	104.64	72.89	98.01	N/A	114,697	98,683
01-JUL-22 To 30-SEP-22	6	97.17	84.58	93.04	17.79	90.91	43.41	106.44	43.41 to 106.44	175,212	163,020
01-OCT-22 To 31-DEC-22	6	77.34	81.46	80.91	18.02	100.68	49.94	129.14	49.94 to 129.14	261,167	211,320
01-JAN-23 To 31-MAR-23	7	91.82	76.96	65.08	21.15	118.25	26.45	101.18	26.45 to 101.18	145,643	94,784
01-APR-23 To 30-JUN-23	2	82.72	82.72	82.32	19.72	100.49	66.41	99.03	N/A	153,750	126,566
01-JUL-23 To 30-SEP-23	6	94.10	85.94	88.59	10.84	97.01	62.14	97.59	62.14 to 97.59	140,564	124,532
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	19	93.79	88.87	87.54	14.46	101.52	55.48	152.50	74.99 to 96.67	113,496	99,352
01-OCT-21 To 30-SEP-22	19	95.08	88.55	89.61	11.49	98.82	43.41	109.07	74.27 to 98.01	130,950	117,340
01-OCT-22 To 30-SEP-23	21	78.92	81.36	78.44	21.57	103.72	26.45	129.14	66.87 to 96.27	177,971	139,606
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	15	93.79	86.76	88.43	10.62	98.11	55.48	98.74	74.99 to 96.30	125,963	111,386
01-JAN-22 To 31-DEC-22	22	94.21	86.97	86.08	15.79	101.03	43.41	129.14	76.05 to 98.01	174,094	149,856
<u>ALL</u>	59	93.58	86.09	84.10	15.33	102.37	26.45	152.50	78.92 to 95.14	142,066	119,472

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	30	93.25	83.33	78.74	14.13	105.83	26.45	101.18	76.55 to 95.77	152,760	120,277
2	12	93.57	87.07	87.66	19.61	99.33	55.48	152.50	63.39 to 98.60	141,053	123,648
3	7	99.03	95.40	91.69	08.95	104.05	72.89	109.07	72.89 to 109.07	101,143	92,742
4	1	96.16	96.16	96.16	00.00	100.00	96.16	96.16	N/A	50,000	48,082
5	1	43.41	43.41	43.41	00.00	100.00	43.41	43.41	N/A	50,000	21,705
9	8	92.70	90.90	95.33	14.66	95.35	66.87	129.14	66.87 to 129.14	162,306	154,726
<u>ALL</u>	59	93.58	86.09	84.10	15.33	102.37	26.45	152.50	78.92 to 95.14	142,066	119,472

**45 Holt**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 59  
Total Sales Price : 8,381,876  
Total Adj. Sales Price : 8,381,876  
Total Assessed Value : 7,048,873  
Avg. Adj. Sales Price : 142,066  
Avg. Assessed Value : 119,472

MEDIAN : 94  
WGT. MEAN : 84  
MEAN : 86  
COD : 15.33  
PRD : 102.37

COV : 23.12  
STD : 19.90  
Avg. Abs. Dev : 14.35  
MAX Sales Ratio : 152.50  
MIN Sales Ratio : 26.45

95% Median C.I. : 78.92 to 95.14  
95% Wgt. Mean C.I. : 72.55 to 95.64  
95% Mean C.I. : 81.01 to 91.17

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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	1	49.94	49.94	49.94	00.00	100.00	49.94	49.94	N/A	150,000	74,908
03	58	93.63	86.72	84.72	14.78	102.36	26.45	152.50	82.52 to 95.14	141,929	120,241
04											
<u>ALL</u>	<u>59</u>	<u>93.58</u>	<u>86.09</u>	<u>84.10</u>	<u>15.33</u>	<u>102.37</u>	<u>26.45</u>	<u>152.50</u>	<u>78.92 to 95.14</u>	<u>142,066</u>	<u>119,472</u>

**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											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	59	93.58	86.09	84.10	15.33	102.37	26.45	152.50	78.92 to 95.14	142,066	119,472
Greater Than 14,999	59	93.58	86.09	84.10	15.33	102.37	26.45	152.50	78.92 to 95.14	142,066	119,472
Greater Than 29,999	59	93.58	86.09	84.10	15.33	102.37	26.45	152.50	78.92 to 95.14	142,066	119,472
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	15	94.96	88.09	86.23	16.83	102.16	43.41	152.50	69.88 to 96.67	43,184	37,237
60,000 TO 99,999	14	95.15	93.23	93.36	08.27	99.86	66.87	109.07	85.97 to 101.18	73,393	68,516
100,000 TO 149,999	11	78.13	79.72	79.69	14.54	100.04	62.02	96.10	62.14 to 93.58	122,608	97,704
150,000 TO 249,999	11	91.82	85.16	86.03	19.57	98.99	49.94	129.14	55.48 to 99.26	182,227	156,776
250,000 TO 499,999	5	76.55	74.89	74.33	25.20	100.75	26.45	98.60	N/A	313,789	233,242
500,000 TO 999,999	3	93.67	88.27	87.73	06.77	100.62	76.05	95.08	N/A	594,829	521,868
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>59</u>	<u>93.58</u>	<u>86.09</u>	<u>84.10</u>	<u>15.33</u>	<u>102.37</u>	<u>26.45</u>	<u>152.50</u>	<u>78.92 to 95.14</u>	<u>142,066</u>	<u>119,472</u>

**45 Holt**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

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COV : 23.12  
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 Avg. Abs. Dev : 14.35  
 MAX Sales Ratio : 152.50  
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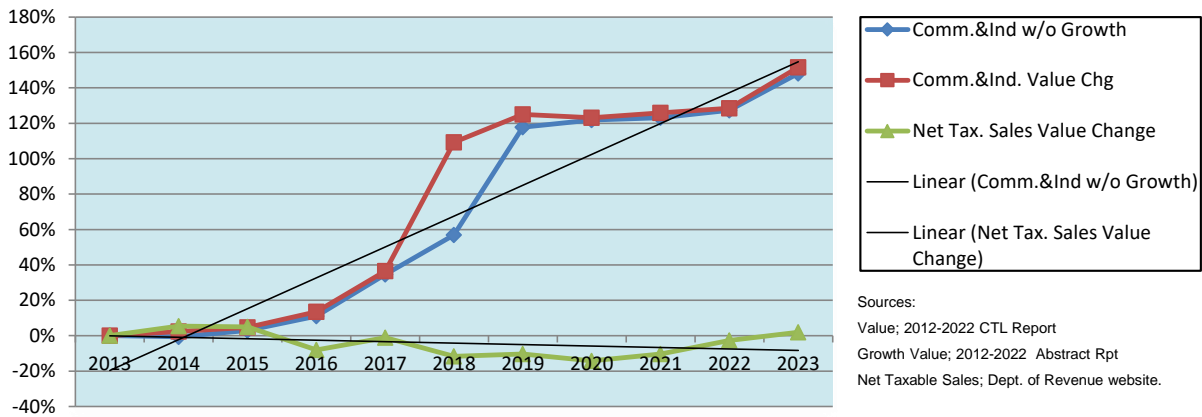
95% Median C.I. : 78.92 to 95.14  
 95% Wgt. Mean C.I. : 72.55 to 95.64  
 95% Mean C.I. : 81.01 to 91.17

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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
318	1	76.05	76.05	76.05	00.00	100.00	76.05	76.05	N/A	650,000	494,331
319	1	129.14	129.14	129.14	00.00	100.00	129.14	129.14	N/A	200,000	258,271
326	1	62.02	62.02	62.02	00.00	100.00	62.02	62.02	N/A	105,400	65,365
341	1	93.67	93.67	93.67	00.00	100.00	93.67	93.67	N/A	524,486	491,280
344	8	93.48	83.90	72.77	14.45	115.29	26.45	101.18	26.45 to 101.18	155,000	112,788
349	1	98.60	98.60	98.60	00.00	100.00	98.60	98.60	N/A	275,500	271,654
351	1	97.59	97.59	97.59	00.00	100.00	97.59	97.59	N/A	51,900	50,650
352	3	93.58	80.51	76.21	17.12	105.64	49.94	98.01	N/A	119,667	91,197
353	16	94.81	88.41	91.55	10.76	96.57	43.41	106.44	76.55 to 98.57	133,622	122,328
384	5	66.41	73.81	71.12	15.51	103.78	62.17	109.07	N/A	90,254	64,185
386	2	70.73	70.73	64.58	21.56	109.52	55.48	85.97	N/A	142,500	92,021
406	3	93.58	87.96	86.09	06.82	102.17	75.57	94.72	N/A	94,196	81,090
408	1	62.14	62.14	62.14	00.00	100.00	62.14	62.14	N/A	110,000	68,356
410	5	92.91	86.38	81.12	09.31	106.48	72.89	96.16	N/A	102,600	83,224
442	1	96.10	96.10	96.10	00.00	100.00	96.10	96.10	N/A	100,000	96,098
472	1	66.87	66.87	66.87	00.00	100.00	66.87	66.87	N/A	65,000	43,467
476	1	152.50	152.50	152.50	00.00	100.00	152.50	152.50	N/A	30,000	45,749
494	1	78.92	78.92	78.92	00.00	100.00	78.92	78.92	N/A	172,000	135,742
530	2	99.00	99.00	99.04	00.26	99.96	98.74	99.26	N/A	175,000	173,314
552	1	93.46	93.46	93.46	00.00	100.00	93.46	93.46	N/A	118,789	111,017
556	2	83.28	83.28	83.28	16.09	100.00	69.88	96.67	N/A	30,000	24,984
595	1	74.27	74.27	74.27	00.00	100.00	74.27	74.27	N/A	300,000	222,811
<u>ALL</u>	<u>59</u>	93.58	86.09	84.10	15.33	102.37	26.45	152.50	78.92 to 95.14	142,066	119,472

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 64,316,275	\$ 1,426,043	2.22%	\$ 62,890,232		\$ 120,966,484	
2013	\$ 65,875,700	\$ 1,962,663	2.98%	\$ 63,913,037	-0.63%	\$ 127,535,633	5.43%
2014	\$ 67,376,430	\$ 1,182,810	1.76%	\$ 66,193,620	0.48%	\$ 126,924,841	-0.48%
2015	\$ 72,964,725	\$ 1,564,145	2.14%	\$ 71,400,580	5.97%	\$ 111,324,119	-12.29%
2016	\$ 87,761,375	\$ 1,182,325	1.35%	\$ 86,579,050	18.66%	\$ 119,653,081	7.48%
2017	\$ 134,584,034	\$ 33,690,389	25.03%	\$ 100,893,645	14.96%	\$ 106,841,524	-10.71%
2018	\$ 144,768,198	\$ 4,726,466	3.26%	\$ 140,041,732	4.06%	\$ 108,414,093	1.47%
2019	\$ 143,532,856	\$ 820,022	0.57%	\$ 142,712,834	-1.42%	\$ 103,764,538	-4.29%
2020	\$ 145,250,938	\$ 1,685,786	1.16%	\$ 143,565,152	0.02%	\$ 108,446,542	4.51%
2021	\$ 147,001,645	\$ 811,876	0.55%	\$ 146,189,769	0.65%	\$ 117,642,487	8.48%
2022	\$ 161,859,499	\$ 2,223,824	1.37%	\$ 159,635,675	8.59%	\$ 123,268,898	4.78%
2023	\$ 169,520,985	\$ 2,399,169	1.42%	\$ 167,121,816	3.25%	\$ 128,898,787	4.57%
<b>Ann %chg</b>	<b>9.91%</b>			<b>Average</b>	<b>4.96%</b>	0.11%	<b>0.81%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.63%	2.42%	5.43%
2014	2.92%	4.76%	4.93%
2015	11.01%	13.45%	-7.97%
2016	34.61%	36.45%	-1.09%
2017	56.87%	109.25%	-11.68%
2018	117.74%	125.09%	-10.38%
2019	121.89%	123.17%	-14.22%
2020	123.22%	125.84%	-10.35%
2021	127.30%	128.56%	-2.75%
2022	148.20%	151.66%	1.90%
2023	159.84%	163.57%	6.56%

County Number	45
County Name	Holt

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

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 128  
Total Sales Price : 103,515,659  
Total Adj. Sales Price : 103,515,659  
Total Assessed Value : 68,596,624  
Avg. Adj. Sales Price : 808,716  
Avg. Assessed Value : 535,911

MEDIAN : 69  
WGT. MEAN : 66  
MEAN : 71  
COD : 22.67  
PRD : 107.71

COV : 29.31  
STD : 20.92  
Avg. Abs. Dev : 15.67  
MAX Sales Ratio : 142.82  
MIN Sales Ratio : 25.46

95% Median C.I. : 64.24 to 72.43  
95% Wgt. Mean C.I. : 59.87 to 72.67  
95% Mean C.I. : 67.76 to 75.00

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	6	91.99	98.96	98.55	16.33	100.42	80.93	127.02	80.93 to 127.02	463,500	456,796
01-JAN-21 To 31-MAR-21	21	78.71	87.09	77.83	22.28	111.90	57.75	142.82	69.72 to 99.59	826,316	643,102
01-APR-21 To 30-JUN-21	8	73.19	73.52	68.16	12.31	107.86	58.65	91.28	58.65 to 91.28	846,749	577,111
01-JUL-21 To 30-SEP-21	8	77.40	79.88	77.83	10.97	102.63	69.49	109.65	69.49 to 109.65	558,966	435,039
01-OCT-21 To 31-DEC-21	15	66.98	72.16	78.43	19.74	92.01	51.65	110.08	58.57 to 86.92	830,672	651,506
01-JAN-22 To 31-MAR-22	14	71.86	72.23	68.99	12.04	104.70	55.82	96.17	58.01 to 82.78	656,931	453,202
01-APR-22 To 30-JUN-22	20	63.16	66.40	59.46	19.49	111.67	25.46	105.04	57.53 to 77.11	768,774	457,094
01-JUL-22 To 30-SEP-22	6	61.40	68.40	68.30	29.30	100.15	44.58	98.39	44.58 to 98.39	460,119	314,244
01-OCT-22 To 31-DEC-22	8	57.30	64.55	61.09	26.49	105.66	35.95	124.19	35.95 to 124.19	863,813	527,743
01-JAN-23 To 31-MAR-23	11	52.44	54.90	51.83	17.62	105.92	40.50	75.52	41.56 to 70.52	1,654,190	857,439
01-APR-23 To 30-JUN-23	6	48.36	48.99	49.32	05.93	99.33	43.83	54.81	43.83 to 54.81	872,454	430,306
01-JUL-23 To 30-SEP-23	5	50.85	48.04	43.62	10.54	110.13	33.62	54.61	N/A	400,340	174,624
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	43	79.85	84.88	77.58	18.41	109.41	57.75	142.82	73.68 to 84.10	729,752	566,119
01-OCT-21 To 30-SEP-22	55	68.55	69.67	68.21	18.31	102.14	25.46	110.08	60.96 to 72.78	723,514	493,541
01-OCT-22 To 30-SEP-23	30	52.19	55.15	52.90	18.32	104.25	33.62	124.19	47.89 to 54.81	1,078,100	570,291
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	52	75.19	79.58	76.42	19.24	104.14	51.65	142.82	69.53 to 80.93	789,585	603,364
01-JAN-22 To 31-DEC-22	48	67.64	68.04	63.06	19.63	107.90	25.46	124.19	57.63 to 72.43	713,411	449,877
<u>ALL</u>	128	69.13	71.38	66.27	22.67	107.71	25.46	142.82	64.24 to 72.43	808,716	535,911

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	54	69.32	70.37	68.87	20.21	102.18	35.95	128.33	60.96 to 73.68	1,032,177	710,836
3	74	69.06	72.11	63.23	24.46	114.04	25.46	142.82	64.24 to 74.37	645,650	408,263
<u>ALL</u>	128	69.13	71.38	66.27	22.67	107.71	25.46	142.82	64.24 to 72.43	808,716	535,911

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

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 128  
 Total Sales Price : 103,515,659  
 Total Adj. Sales Price : 103,515,659  
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 Avg. Adj. Sales Price : 808,716  
 Avg. Assessed Value : 535,911

MEDIAN : 69  
 WGT. MEAN : 66  
 MEAN : 71  
 COD : 22.67  
 PRD : 107.71

COV : 29.31  
 STD : 20.92  
 Avg. Abs. Dev : 15.67  
 MAX Sales Ratio : 142.82  
 MIN Sales Ratio : 25.46

95% Median C.I. : 64.24 to 72.43  
 95% Wgt. Mean C.I. : 59.87 to 72.67  
 95% Mean C.I. : 67.76 to 75.00

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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
<b>Irrigated</b>											
County	6	60.50	75.51	62.03	43.95	121.73	46.87	124.19	46.87 to 124.19	1,528,695	948,315
1	6	60.50	75.51	62.03	43.95	121.73	46.87	124.19	46.87 to 124.19	1,528,695	948,315
<b>Dry</b>											
County	2	67.72	67.72	67.37	01.46	100.52	66.73	68.71	N/A	418,000	281,606
3	2	67.72	67.72	67.37	01.46	100.52	66.73	68.71	N/A	418,000	281,606
<b>Grass</b>											
County	52	71.68	73.02	67.55	20.15	108.10	25.46	128.33	64.24 to 78.04	532,149	359,486
1	18	69.92	71.59	69.30	19.92	103.30	44.58	128.33	58.01 to 79.85	468,389	324,574
3	34	72.61	73.79	66.79	20.15	110.48	25.46	110.08	64.24 to 81.82	565,904	377,968
<b>ALL</b>	<b>128</b>	<b>69.13</b>	<b>71.38</b>	<b>66.27</b>	<b>22.67</b>	<b>107.71</b>	<b>25.46</b>	<b>142.82</b>	<b>64.24 to 72.43</b>	<b>808,716</b>	<b>535,911</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	42	69.32	69.38	63.41	22.95	109.41	35.95	127.02	57.75 to 72.93	1,281,736	812,810
1	27	69.14	68.39	65.76	18.99	104.00	35.95	124.19	57.09 to 72.93	1,423,976	936,451
3	15	69.97	71.16	57.55	29.80	123.65	40.50	127.02	44.50 to 84.10	1,025,704	590,256
<b>Dry</b>											
County	2	67.72	67.72	67.37	01.46	100.52	66.73	68.71	N/A	418,000	281,606
3	2	67.72	67.72	67.37	01.46	100.52	66.73	68.71	N/A	418,000	281,606
<b>Grass</b>											
County	61	69.12	71.63	70.29	21.50	101.91	25.46	128.33	61.16 to 76.01	586,330	412,151
1	20	69.92	72.54	78.38	21.70	92.55	44.58	128.33	58.01 to 79.85	664,751	521,017
3	41	69.12	71.18	65.51	21.28	108.66	25.46	110.08	58.65 to 78.04	548,077	359,045
<b>ALL</b>	<b>128</b>	<b>69.13</b>	<b>71.38</b>	<b>66.27</b>	<b>22.67</b>	<b>107.71</b>	<b>25.46</b>	<b>142.82</b>	<b>64.24 to 72.43</b>	<b>808,716</b>	<b>535,911</b>

## Holt County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	4,700	4,600	4,600	4,600	3,368	4,400	2,827	2,571	<b>4,234</b>
Antelope	1	5,400	5,200	5,200	5,075	4,600	4,400	4,400	4,200	<b>4,898</b>
Knox	2	4,570	4,385	4,257	4,293	3,960	3,860	3,556	3,500	<b>4,159</b>
Holt	3	2,800	2,800	2,800	2,800	2,575	2,679	2,500	2,500	<b>2,647</b>
Holt	2	4,700	4,600	4,600	4,600	2,889	4,400	2,507	2,697	<b>3,405</b>
Keya Paha	1	3,095	3,090	3,090	3,090	3,065	3,065	3,010	3,010	<b>3,073</b>
Boyd	1	3,875	3,675	3,675	3,675	3,425	3,425	3,250	3,250	<b>3,556</b>
Wheeler	1	4,395	4,395	4,395	4,360	4,340	4,340	4,340	4,340	<b>4,343</b>
Garfield	1	3,995	3,995	3,995	3,395	3,395	3,020	3,020	2,560	<b>3,471</b>
Holt	4	n/a	n/a	n/a	2,800	n/a	2,700	2,500	2,500	<b>2,666</b>
Rock	3	3,700	3,675	3,675	3,675	3,580	3,600	3,399	2,942	<b>3,544</b>
Rock	2	2,700	2,600	2,600	2,600	2,500	2,400	2,350	2,200	<b>2,370</b>
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	<b>2,959</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	2,700	2,700	2,600	2,600	2,350	2,350	2,100	2,101	<b>2,534</b>
Antelope	1	3,500	3,350	3,050	3,050	2,500	2,500	2,300	2,100	<b>2,928</b>
Knox	2	2,705	2,635	2,220	2,070	2,010	1,930	1,910	1,900	<b>2,206</b>
Holt	3	2,700	2,700	2,600	2,600	2,340	2,350	2,100	2,100	<b>2,455</b>
Holt	2	2,700	2,700	n/a	2,600	2,350	2,350	2,100	2,100	<b>2,452</b>
Keya Paha	1	1,150	1,150	1,145	1,145	1,135	1,135	1,130	1,130	<b>1,142</b>
Boyd	1	2,350	2,350	2,200	2,200	2,100	2,100	1,975	1,975	<b>2,220</b>
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	<b>1,608</b>
Garfield	1	n/a	1,665	1,665	1,460	1,460	1,220	1,210	1,128	<b>1,407</b>
Holt	4	n/a	n/a	n/a	2,600	2,350	2,350	2,100	2,100	<b>2,340</b>
Rock	3	n/a	1,100	1,070	1,070	960	920	860	800	<b>951</b>
Rock	2	n/a	n/a	1,070	1,070	960	n/a	868	800	<b>889</b>
Loup	1	n/a	872	872	872	814	735	735	735	<b>807</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1,358	1,518	1,486	1,347	1,202	1,132	1,110	1,147	<b>1,314</b>
Antelope	1	1,400	1,400	1,400	1,394	1,395	1,395	1,375	1,375	<b>1,397</b>
Knox	2	1,901	1,901	1,901	1,900	1,900	1,900	1,909	1,900	<b>1,901</b>
Holt	3	1,513	1,698	1,360	1,447	1,208	1,206	1,201	1,203	<b>1,401</b>
Holt	2	1,607	1,752	1,605	1,562	1,233	1,209	n/a	1,200	<b>1,375</b>
Keya Paha	1	930	930	930	930	925	925	920	907	<b>925</b>
Boyd	1	1,625	1,625	1,550	1,550	1,500	1,500	1,450	1,450	<b>1,519</b>
Wheeler	1	1,171	1,175	1,164	1,154	1,165	1,165	1,130	1,029	<b>1,163</b>
Garfield	1	975	n/a	927	975	850	850	964	851	<b>884</b>
Holt	4	680	737	511	500	500	501	n/a	501	<b>573</b>
Rock	3	890	935	830	851	704	685	665	458	<b>768</b>
Rock	2	2,099	1,875	1,875	n/a	1,875	1,875	n/a	1,680	<b>2,056</b>
Loup	1	693	n/a	693	693	693	693	693	693	<b>693</b>

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1,456	500	250
Antelope	1	1,800	500	182
Knox	2	n/a	n/a	250
Holt	3	1,531	500	250
Holt	2	1,435	500	250
Keya Paha	1	n/a	n/a	79
Boyd	1	n/a	n/a	658
Wheeler	1	1,218	n/a	843
Garfield	1	998	n/a	191
Holt	4	1,237	500	250
Rock	3	775	350	100
Rock	2	763	350	100
Loup	1	802	n/a	100

Source: 2024 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 - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

Number of Sales :	3	Median :	47	COV :	62.59	95% Median C.I. :	N/A
Total Sales Price :	1,381,000	Wgt. Mean :	39	STD :	23.57	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,196,000	Mean :	38	Avg.Abs.Dev :	14.70	95% Mean C.I. :	-20.90 to 96.22
Total Assessed Value :	471,070						
Avg. Adj. Sales Price :	398,667	COD :	31.10	MAX Sales Ratio :	54.91		
Avg. Assessed Value :	157,023	PRD :	95.61	MIN Sales Ratio :	10.80		

Printed : 03/29/2024

**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>											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	1	54.91	54.91	54.91		100.00	54.91	54.91	N/A	461,000	253,118
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	1	10.80	10.80	10.80		100.00	10.80	10.80	N/A	355,000	38,335
04/01/2022 To 06/30/2022	1	47.27	47.27	47.27		100.00	47.27	47.27	N/A	380,000	179,617
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	1	54.91	54.91	54.91		100.00	54.91	54.91	N/A	461,000	253,118
10/01/2021 To 09/30/2022	2	29.04	29.04	29.65	62.81	97.94	10.80	47.27	N/A	367,500	108,976
10/01/2022 To 09/30/2023											
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	1	54.91	54.91	54.91		100.00	54.91	54.91	N/A	461,000	253,118
01/01/2022 To 12/31/2022	2	29.04	29.04	29.65	62.81	97.94	10.80	47.27	N/A	367,500	108,976
<u>ALL</u>											
10/01/2020 To 09/30/2023	3	47.27	37.66	39.39	31.10	95.61	10.80	54.91	N/A	398,667	157,023

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

Number of Sales :	3	Median :	47	COV :	62.59	95% Median C.I. :	N/A
Total Sales Price :	1,381,000	Wgt. Mean :	39	STD :	23.57	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,196,000	Mean :	38	Avg.Abs.Dev :	14.70	95% Mean C.I. :	-20.90 to 96.22
Total Assessed Value :	471,070						
Avg. Adj. Sales Price :	398,667	COD :	31.10	MAX Sales Ratio :	54.91		
Avg. Assessed Value :	157,023	PRD :	95.61	MIN Sales Ratio :	10.80		

Printed : 03/29/2024

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	1	10.80	10.80	10.80		100.00	10.80	10.80	N/A	355,000	38,335
3	2	51.09	51.09	51.45	07.48	99.30	47.27	54.91	N/A	420,500	216,368
<u>ALL</u>											
10/01/2020 To 09/30/2023	3	47.27	37.66	39.39	31.10	95.61	10.80	54.91	N/A	398,667	157,023

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
020006											
020049											
020115											
080036											
080050											
080051											
360100											
450007											
450029											
450044	3	47.27	37.66	39.39	31.10	95.61	10.80	54.91	N/A	398,667	157,023
450137											
450239											
540583											
920045											
<u>ALL</u>											
10/01/2020 To 09/30/2023	3	47.27	37.66	39.39	31.10	95.61	10.80	54.91	N/A	398,667	157,023

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

Number of Sales :	3	Median :	47	COV :	62.59	95% Median C.I. :	N/A
Total Sales Price :	1,381,000	Wgt. Mean :	39	STD :	23.57	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,196,000	Mean :	38	Avg.Abs.Dev :	14.70	95% Mean C.I. :	-20.90 to 96.22
Total Assessed Value :	471,070						
Avg. Adj. Sales Price :	398,667	COD :	31.10	MAX Sales Ratio :	54.91		
Avg. Assessed Value :	157,023	PRD :	95.61	MIN Sales Ratio :	10.80		

Printed : 03/29/2024

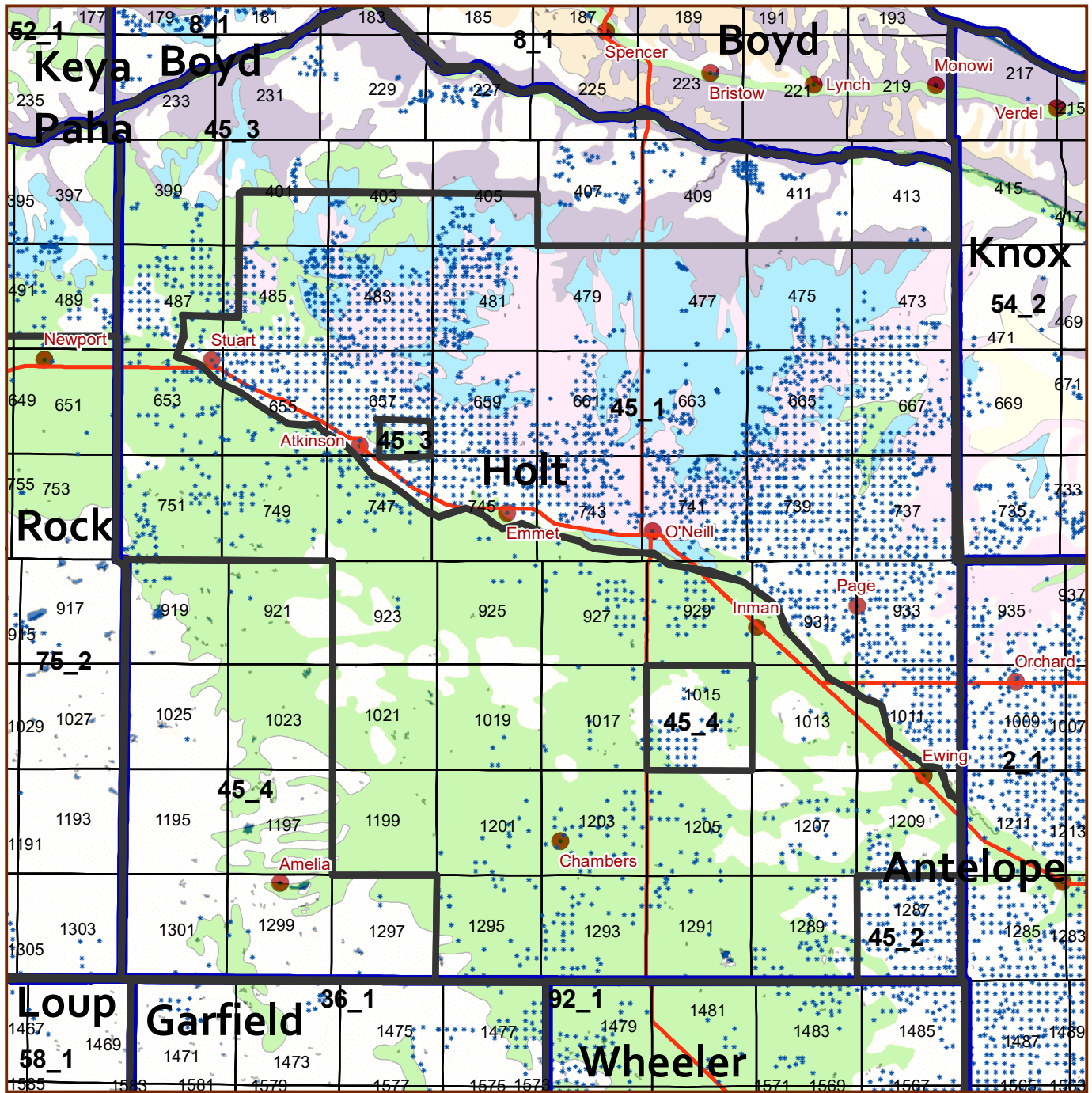
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	2	29.04	29.04	29.65	62.81	97.94	10.80	47.27	N/A	367,500	108,976
1	1	10.80	10.80	10.80		100.00	10.80	10.80	N/A	355,000	38,335
3	1	47.27	47.27	47.27		100.00	47.27	47.27	N/A	380,000	179,617
<u>ALL</u>											
10/01/2020 To 09/30/2023	3	47.27	37.66	39.39	31.10	95.61	10.80	54.91	N/A	398,667	157,023

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	54.91	54.91	54.91		100.00	54.91	54.91	N/A	461,000	253,118
3	1	54.91	54.91	54.91		100.00	54.91	54.91	N/A	461,000	253,118
<u>Grass</u>											
County	2	29.04	29.04	29.65	62.81	97.94	10.80	47.27	N/A	367,500	108,976
1	1	10.80	10.80	10.80		100.00	10.80	10.80	N/A	355,000	38,335
3	1	47.27	47.27	47.27		100.00	47.27	47.27	N/A	380,000	179,617
<u>ALL</u>											
10/01/2020 To 09/30/2023	3	47.27	37.66	39.39	31.10	95.61	10.80	54.91	N/A	398,667	157,023

# HOLT COUNTY



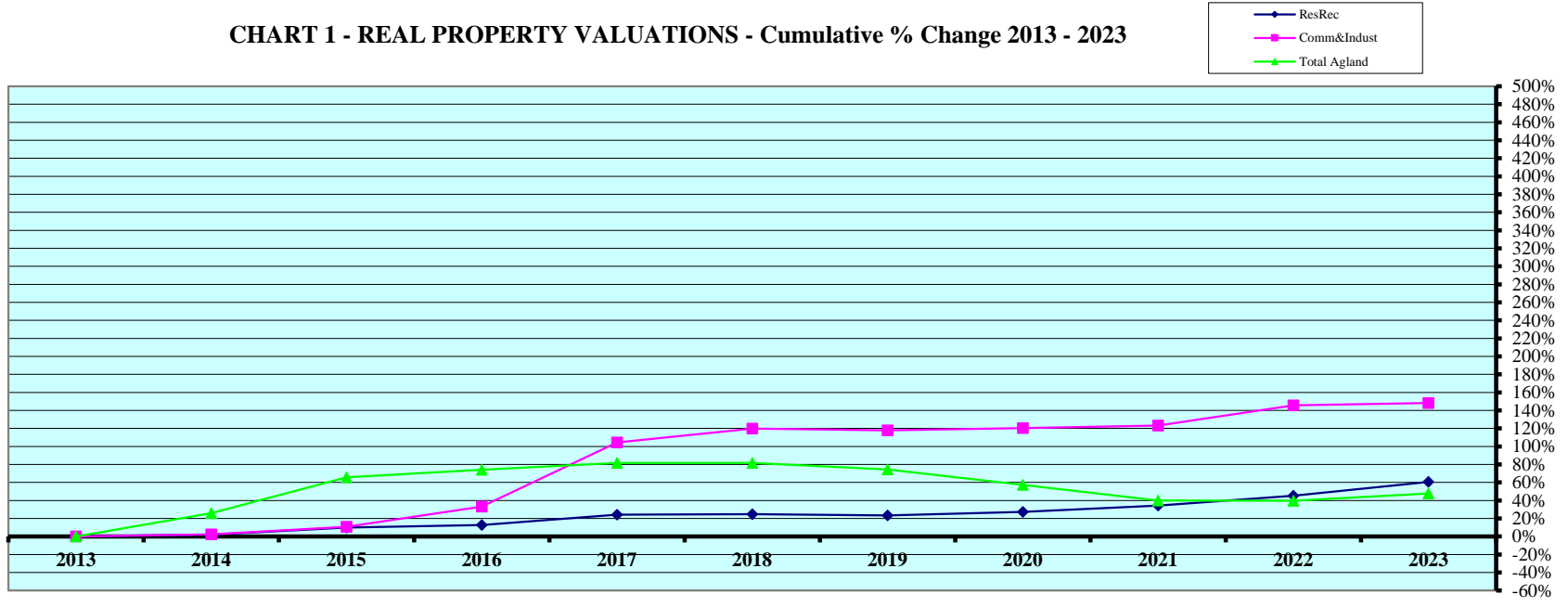
**Legend**

- Market Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	236,869,025	-	-	-	65,875,700	-	-	-	1,467,716,280	-	-	-
2014	241,716,980	4,847,955	2.05%	2.05%	67,376,430	1,500,730	2.28%	2.28%	1,847,562,010	379,845,730	25.88%	25.88%
2015	260,250,143	18,533,163	7.67%	9.87%	72,964,725	5,588,295	8.29%	10.76%	2,432,963,327	585,401,317	31.69%	65.77%
2016	266,782,775	6,532,632	2.51%	12.63%	87,761,375	14,796,650	20.28%	33.22%	2,555,356,267	122,392,940	5.03%	74.10%
2017	294,216,448	27,433,673	10.28%	24.21%	134,584,034	46,822,659	53.35%	104.30%	2,666,696,749	111,340,482	4.36%	81.69%
2018	295,431,175	1,214,727	0.41%	24.72%	144,768,198	10,184,164	7.57%	119.76%	2,664,902,252	-1,794,497	-0.07%	81.57%
2019	292,483,900	-2,947,275	-1.00%	23.48%	143,532,856	-1,235,342	-0.85%	117.88%	2,559,574,239	-105,328,013	-3.95%	74.39%
2020	301,514,699	9,030,799	3.09%	27.29%	145,250,938	1,718,082	1.20%	120.49%	2,308,229,310	-251,344,929	-9.82%	57.27%
2021	318,267,149	16,752,450	5.56%	34.36%	147,001,645	1,750,707	1.21%	123.15%	2,053,552,325	-254,676,985	-11.03%	39.91%
2022	344,141,084	25,873,935	8.13%	45.29%	161,718,858	14,717,213	10.01%	145.49%	2,050,928,487	-2,623,838	-0.13%	39.74%
2023	380,389,726	36,248,642	10.53%	60.59%	163,545,844	1,826,986	1.13%	148.26%	2,170,799,539	119,871,052	5.84%	47.90%

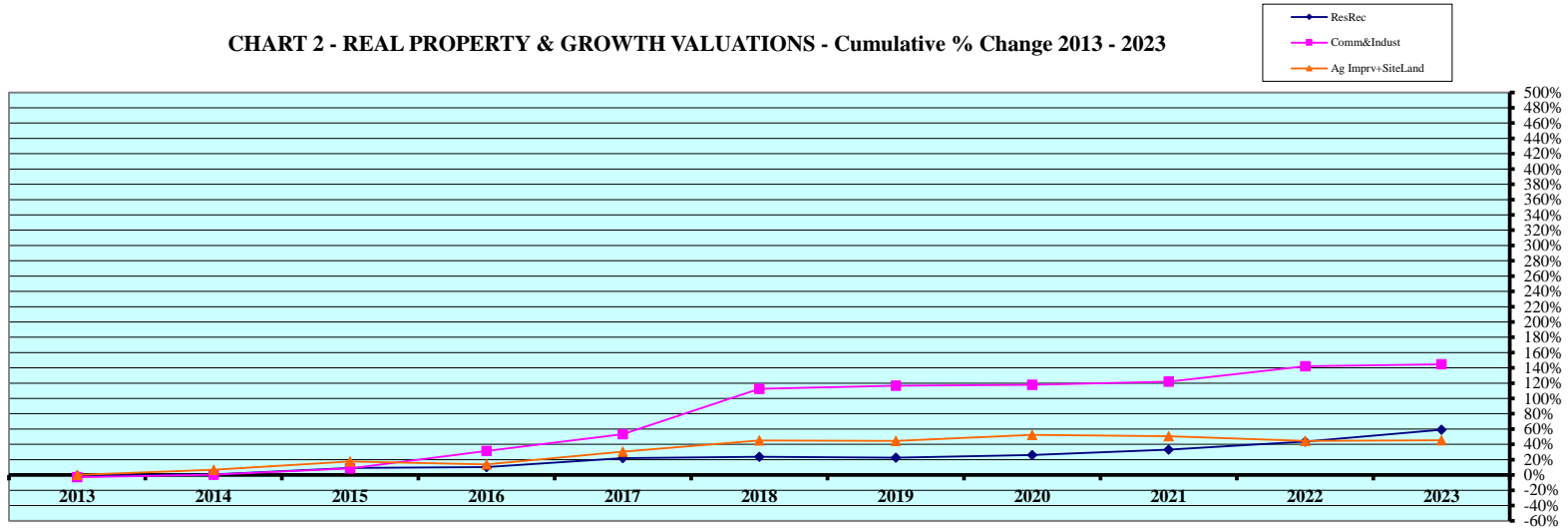
Rate Annual %chg: Residential & Recreational **4.85%** Commercial & Industrial **9.52%** Agricultural Land **3.99%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2013	236,869,025	2,050,705	0.87%	234,818,320	-	-0.87%	65,875,700	1,962,663	2.98%	63,913,037	-	-2.98%						
2014	241,716,980	3,590,033	1.49%	238,126,947	0.53%	0.53%	67,376,430	1,182,810	1.76%	66,193,620	0.48%	0.48%						
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	9.05%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	8.39%						
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	10.40%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	31.43%						
2017	294,216,448	5,040,956	1.71%	289,175,492	8.39%	22.08%	134,584,034	33,690,389	25.03%	100,893,645	14.96%	53.16%						
2018	295,431,175	2,424,045	0.82%	293,007,130	-0.41%	23.70%	144,768,198	4,726,466	3.26%	140,041,732	4.06%	112.58%						
2019	292,483,900	2,333,519	0.80%	290,150,381	-1.79%	22.49%	143,532,856	820,022	0.57%	142,712,834	-1.42%	116.64%						
2020	301,514,699	3,213,913	1.07%	298,300,786	1.99%	25.93%	145,250,938	1,685,786	1.16%	143,565,152	0.02%	117.93%						
2021	318,267,149	3,160,964	0.99%	315,106,185	4.51%	33.03%	147,001,645	811,876	0.55%	146,189,769	0.65%	121.92%						
2022	344,141,084	4,132,800	1.20%	340,008,284	6.83%	43.54%	161,718,858	2,223,824	1.38%	159,495,034	8.50%	142.12%						
2023	380,389,726	3,526,905	0.93%	376,862,821	9.51%	59.10%	163,545,844	2,399,169	1.47%	161,146,675	-0.35%	144.62%						
Rate Ann%chg	4.85%			Resid & Recreat w/o growth			3.69%			9.52%			C & I w/o growth			5.15%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	60,149,430	62,124,850	122,274,280	5,922,105	4.84%	116,352,175	-	-		
2014	65,658,455	71,384,040	137,042,495	6,397,390	4.67%	130,645,105	6.85%	6.85%		
2015	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	143,886,420	4.99%	17.68%		
2016	81,963,812	76,708,301	158,672,113	19,417,915	12.24%	139,254,198	-6.20%	13.89%		
2017	87,064,545	88,996,155	176,060,700	16,628,925	9.44%	159,431,775	0.48%	30.39%		
2018	88,152,443	91,293,359	179,445,802	1,955,177	1.09%	177,490,625	0.81%	45.16%		
2019	89,293,333	105,444,129	194,737,462	18,193,036	9.34%	176,544,426	-1.62%	44.38%		
2020	80,979,742	108,743,939	189,723,681	3,390,837	1.79%	186,332,844	-4.32%	52.39%		
2021	78,420,617	109,724,440	188,145,057	3,963,748	2.11%	184,181,309	-2.92%	50.63%		
2022	81,220,224	99,626,221	180,846,445	4,041,430	2.23%	176,805,015	-6.03%	44.60%		
2023	77,865,831	102,312,937	180,178,768	2,579,594	1.43%	177,599,174	-1.80%	45.25%		
Rate Ann%chg	2.62%		5.12%		3.95%		Ag Imprv+Site w/o growth		-0.97%	

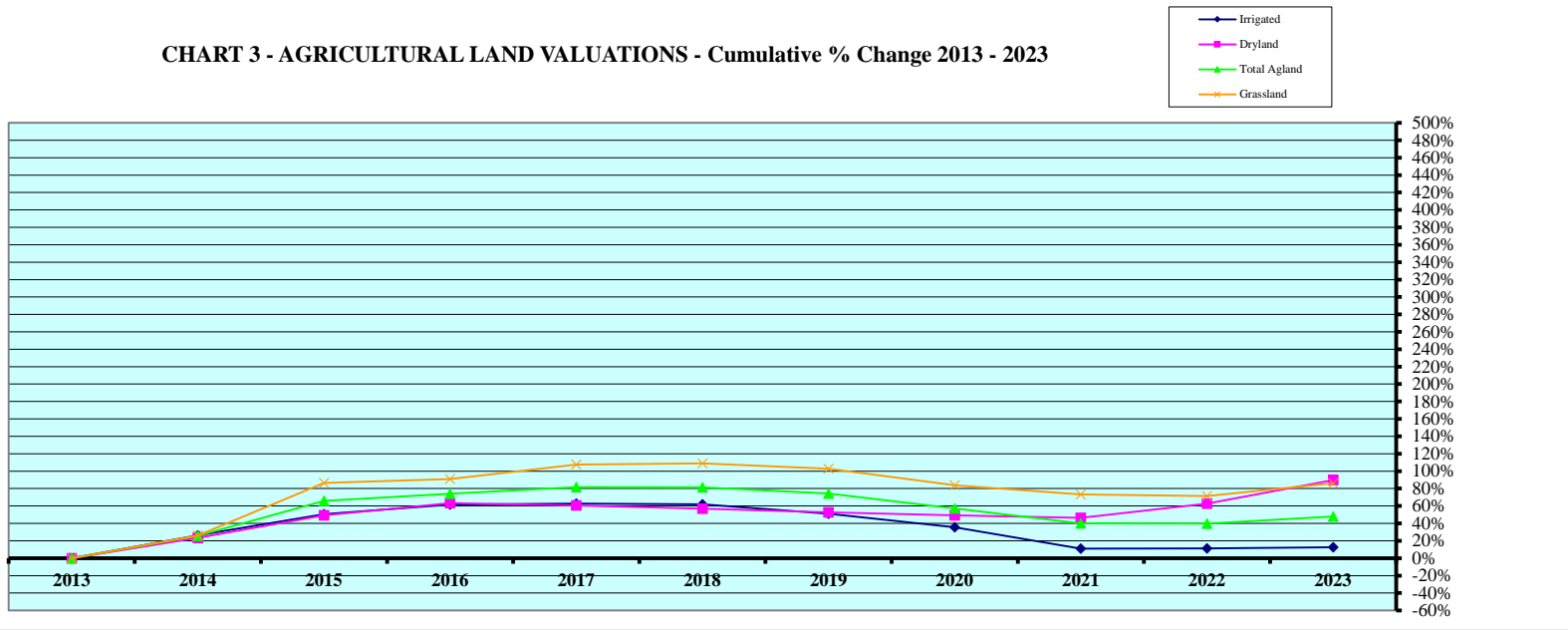
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 45  
County HOLT

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	769,419,710	-	-	-	56,180,480	-	-	-	632,393,295	-	-	-
2014	971,063,560	201,643,850	26.21%	26.21%	69,367,855	13,187,375	23.47%	23.47%	796,824,450	164,431,155	26.00%	26.00%
2015	1,158,759,536	187,695,976	19.33%	50.60%	83,912,499	14,544,644	20.97%	49.36%	1,178,606,306	381,781,856	47.91%	86.37%
2016	1,244,249,943	85,490,407	7.38%	61.71%	91,781,310	7,868,811	9.38%	63.37%	1,207,838,967	29,232,661	2.48%	90.99%
2017	1,252,023,421	7,773,478	0.62%	62.72%	90,247,671	-1,533,639	-1.67%	60.64%	1,312,638,348	104,799,381	8.68%	107.57%
2018	1,245,396,939	-6,626,482	-0.53%	61.86%	88,085,236	-2,162,435	-2.40%	56.79%	1,321,277,242	8,638,894	0.66%	108.93%
2019	1,162,746,731	-82,650,208	-6.64%	51.12%	85,791,451	-2,293,785	-2.60%	52.71%	1,281,829,472	-39,447,770	-2.99%	102.69%
2020	1,042,489,741	-120,256,990	-10.34%	35.49%	83,805,714	-1,985,737	-2.31%	49.17%	1,161,884,031	-119,945,441	-9.36%	83.73%
2021	854,153,329	-188,336,412	-18.07%	11.01%	82,292,292	-1,513,422	-1.81%	46.48%	1,095,416,947	-66,467,084	-5.72%	73.22%
2022	855,933,397	1,780,068	0.21%	11.24%	91,389,780	9,097,488	11.06%	62.67%	1,083,501,916	-11,915,031	-1.09%	71.33%
2023	865,981,501	10,048,104	1.17%	12.55%	106,609,396	15,219,616	16.65%	89.76%	1,178,180,621	94,678,705	8.74%	86.31%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	6,154,775	-	-	-	3,568,020	-	-	-	1,467,716,280	-	-	-
2014	6,193,915	39,140	0.64%	0.64%	4,112,230	544,210	15.25%	15.25%	1,847,562,010	379,845,730	25.88%	25.88%
2015	6,444,510	250,595	4.05%	4.71%	5,240,476	1,128,246	27.44%	46.87%	2,432,963,327	585,401,317	31.69%	65.77%
2016	6,231,404	-213,106	-3.31%	1.25%	5,254,643	14,167	0.27%	47.27%	2,555,356,267	122,392,940	5.03%	74.10%
2017	6,456,173	224,769	3.61%	4.90%	5,331,136	76,493	1.46%	49.41%	2,666,696,749	111,340,482	4.36%	81.69%
2018	5,253,897	-1,202,276	-18.62%	-14.64%	4,888,938	-442,198	-8.29%	37.02%	2,664,902,252	-1,794,497	-0.07%	81.57%
2019	24,295,440	19,041,543	362.43%	294.74%	4,911,145	22,207	0.45%	37.64%	2,559,574,239	-105,328,013	-3.95%	74.39%
2020	12,225,270	-12,070,170	-49.68%	98.63%	7,824,554	2,913,409	59.32%	119.30%	2,308,229,310	-251,344,929	-9.82%	57.27%
2021	13,612,098	1,386,828	11.34%	121.16%	8,077,659	253,105	3.23%	126.39%	2,053,552,325	-254,676,985	-11.03%	39.91%
2022	11,859,217	-1,752,881	-12.88%	92.68%	8,244,177	166,518	2.06%	131.06%	2,050,928,487	-2,623,838	-0.13%	39.74%
2023	11,715,085	-144,132	-1.22%	90.34%	8,312,936	68,759	0.83%	132.98%	2,170,799,539	119,871,052	5.84%	47.90%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land



CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	772,687,380	295,371	2,616			56,928,565	58,490	973			629,735,145	1,074,980	586		
2014	969,486,640	299,242	3,240	23.85%	23.85%	73,062,870	54,408	1,343	37.97%	37.97%	797,026,285	1,074,799	742	26.59%	26.59%
2015	1,161,044,556	296,277	3,919	20.96%	49.80%	84,642,866	51,443	1,645	22.53%	69.05%	1,178,689,556	1,079,159	1,092	47.29%	86.45%
2016	1,248,992,941	296,094	4,218	7.64%	61.25%	91,468,164	50,819	1,800	9.39%	84.92%	1,208,486,846	1,078,400	1,121	2.60%	91.30%
2017	1,252,277,829	297,112	4,215	-0.08%	61.12%	90,261,048	50,148	1,800	0.00%	84.92%	1,314,549,720	1,078,305	1,219	8.79%	108.10%
2018	1,246,964,752	296,001	4,213	-0.05%	61.04%	88,462,264	49,107	1,801	0.09%	85.08%	1,322,849,189	1,093,356	1,210	-0.75%	106.53%
2019	1,167,532,259	295,443	3,952	-6.19%	51.06%	86,728,608	48,183	1,800	-0.08%	84.94%	1,286,707,934	1,097,533	1,172	-3.10%	100.13%
2020	1,045,356,739	293,312	3,564	-9.81%	36.24%	83,960,928	46,645	1,800	0.00%	84.94%	1,163,164,054	1,098,432	1,059	-9.68%	80.76%
2021	856,551,270	290,821	2,945	-17.36%	12.59%	82,292,292	45,718	1,800	0.00%	84.94%	1,098,653,598	1,100,833	998	-5.75%	70.37%
2022	856,373,087	290,608	2,947	0.05%	12.65%	91,499,580	45,750	2,000	11.11%	105.49%	1,082,921,901	1,102,197	983	-1.55%	67.72%
2023	865,193,398	291,099	2,972	0.86%	13.62%	106,676,862	45,504	2,344	17.22%	140.87%	1,178,546,182	1,102,596	1,069	8.79%	82.46%

Rate Annual %chg Average Value/Acre: 1.28%

9.19%

6.20%

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
2013	6,121,865	60,076	102			3,549,090	8,883	400			1,469,022,045	1,497,800	981		
2014	6,169,290	60,103	103	0.73%	0.73%	3,712,840	9,401	395	-1.15%	-1.15%	1,849,457,925	1,497,952	1,235	25.88%	25.88%
2015	6,342,094	60,469	105	2.18%	2.92%	5,209,156	10,421	500	26.58%	25.12%	2,435,928,228	1,497,769	1,626	31.73%	65.82%
2016	6,220,533	62,205	100	-4.65%	-1.87%	5,254,798	10,504	500	0.08%	25.22%	2,560,423,282	1,498,022	1,709	5.09%	74.27%
2017	6,209,162	62,092	100	0.00%	-1.87%	5,329,126	10,652	500	0.01%	25.23%	2,668,626,885	1,498,309	1,781	4.21%	81.60%
2018	5,054,600	50,546	100	0.00%	-1.87%	4,881,512	9,762	500	-0.05%	25.16%	2,668,212,317	1,498,771	1,780	-0.05%	81.51%
2019	23,878,385	47,757	500	400.00%	390.67%	4,918,680	9,837	500	-0.01%	25.15%	2,569,765,866	1,498,753	1,715	-3.69%	74.82%
2020	12,089,400	48,344	250	-49.99%	145.40%	7,847,244	11,091	708	41.51%	77.10%	2,312,418,365	1,497,824	1,544	-9.96%	57.41%
2021	12,240,452	48,947	250	0.00%	145.41%	8,084,404	11,288	716	1.22%	79.26%	2,057,822,016	1,497,607	1,374	-11.00%	40.10%
2022	11,850,004	47,387	250	0.00%	145.40%	8,244,407	11,410	723	0.89%	80.86%	2,050,888,979	1,497,352	1,370	-0.32%	39.65%
2023	11,707,719	46,818	250	0.00%	145.40%	8,312,936	11,486	724	0.16%	81.16%	2,170,437,097	1,497,502	1,449	5.82%	47.78%

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HOLT

Rate Annual %chg Average Value/Acre: 3.98%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4



CHART 5 - 2023 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
10,127	HOLT	153,195,132	16,686,100	13,638,689	380,303,211	140,576,685	22,969,159	86,515	2,170,799,539	77,865,831	102,312,937	0	3,078,433,798
cnty sectorvalue % of total value:		4.98%	0.54%	0.44%	12.35%	4.57%	0.75%	0.00%	70.52%	2.53%	3.32%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,306	ATKINSON	3,373,281	1,849,351	394,268	60,889,534	17,035,781	13,163,880	0	26,088	0	0	0	96,732,183
12.90%	%sector of county sector	2.20%	11.08%	2.89%	16.01%	12.12%	57.31%		0.00%				3.14%
	%sector of municipality	3.49%	1.91%	0.41%	62.95%	17.61%	13.61%		0.03%				100.00%
288	CHAMBERS	224,175	377,420	6,123	10,177,500	943,956	0	0	570,166	252,982	4,820	0	12,557,142
2.84%	%sector of county sector	0.15%	2.26%	0.04%	2.68%	0.67%			0.03%	0.32%	0.00%		0.41%
	%sector of municipality	1.79%	3.01%	0.05%	81.05%	7.52%			4.54%	2.01%	0.04%		100.00%
46	EMMET	122,586	406	92	853,172	650,188	0	0	119,419	46,291	13,580	0	1,805,734
0.45%	%sector of county sector	0.08%	0.00%	0.00%	0.22%	0.46%			0.01%	0.06%	0.01%		0.06%
	%sector of municipality	6.79%	0.02%	0.01%	47.25%	36.01%			6.61%	2.56%	0.75%		100.00%
373	EWING	402,886	658,163	96,121	12,066,349	1,743,270	0	0	0	0	31,063	0	14,997,852
3.68%	%sector of county sector	0.26%	3.94%	0.70%	3.17%	1.24%					0.03%		0.49%
	%sector of municipality	2.69%	4.39%	0.64%	80.45%	11.62%					0.21%		100.00%
95	INMAN	62,939	148,503	6,849	1,653,515	137,541	0	0	40,834	58,880	0	0	2,109,061
0.94%	%sector of county sector	0.04%	0.89%	0.05%	0.43%	0.10%			0.00%	0.08%			0.07%
	%sector of municipality	2.98%	7.04%	0.32%	78.40%	6.52%			1.94%	2.79%			100.00%
3,581	O'NEILL	7,444,537	2,020,852	1,001,372	156,856,093	42,454,054	3,535,163	0	0	0	0	0	213,312,071
35.36%	%sector of county sector	4.86%	12.11%	7.34%	41.25%	30.20%	15.39%						6.93%
	%sector of municipality	3.49%	0.95%	0.47%	73.53%	19.90%	1.66%						100.00%
166	PAGE	68,576	379,918	436,655	4,907,573	394,533	0	0	3,912	0	0	0	6,191,167
1.64%	%sector of county sector	0.04%	2.28%	3.20%	1.29%	0.28%			0.00%				0.20%
	%sector of municipality	1.11%	6.14%	7.05%	79.27%	6.37%			0.06%				100.00%
486	STUART	4,885,839	44,424	4,201	27,543,778	5,025,979	0	0	546,131	122,966	157,773	0	38,331,091
4.80%	%sector of county sector	3.19%	0.27%	0.03%	7.24%	3.58%			0.03%	0.16%	0.15%		1.25%
	%sector of municipality	12.75%	0.12%	0.01%	71.86%	13.11%			1.42%	0.32%	0.41%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
6,342	Total Municipalities	16,584,819	5,479,038	1,945,681	274,947,520	68,385,304	16,699,044	0	1,306,550	481,119	207,236	0	386,036,309
62.62%	%all municip.sectors of cnty	10.83%	32.84%	14.27%	72.30%	48.65%	72.70%		0.06%	0.62%	0.20%		12.54%

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Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 12,646</b>	<b>Value : 3,309,221,560</b>	<b>Growth 13,605,310</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	484	4,068,696	33	410,944	20	206,996	537	4,686,636	
<b>02. Res Improve Land</b>	2,783	54,588,787	272	8,661,363	363	13,428,257	3,418	76,678,407	
<b>03. Res Improvements</b>	2,857	238,544,628	308	36,781,915	423	51,937,147	3,588	327,263,690	
<b>04. Res Total</b>	3,341	297,202,111	341	45,854,222	443	65,572,400	4,125	408,628,733	5,235,364
<b>% of Res Total</b>	80.99	72.73	8.27	11.22	10.74	16.05	32.62	12.35	38.48
<b>05. Com UnImp Land</b>	87	914,470	10	188,867	29	1,232,559	126	2,335,896	
<b>06. Com Improve Land</b>	587	9,006,200	41	917,073	97	3,486,626	725	13,409,899	
<b>07. Com Improvements</b>	607	59,799,671	47	4,685,291	141	73,725,967	795	138,210,929	
<b>08. Com Total</b>	694	69,720,341	57	5,791,231	170	78,445,152	921	153,956,724	2,398,530
<b>% of Com Total</b>	75.35	45.29	6.19	3.76	18.46	50.95	7.28	4.65	17.63
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	4	422,280	2	78,030	6	276,743	12	777,053	
<b>11. Ind Improvements</b>	4	13,282,159	2	743,585	6	5,036,463	12	19,062,207	
<b>12. Ind Total</b>	4	13,704,439	2	821,615	6	5,313,206	12	19,839,260	0
<b>% of Ind Total</b>	33.33	69.08	16.67	4.14	50.00	26.78	0.09	0.60	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	4	86,515	4	86,515	
<b>14. Rec Improve Land</b>	0	0	0	0	2	65,793	2	65,793	
<b>15. Rec Improvements</b>	0	0	0	0	2	14,750	2	14,750	
<b>16. Rec Total</b>	0	0	0	0	6	167,058	6	167,058	14,481
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.01	0.11
<b>Res &amp; Rec Total</b>	3,341	297,202,111	341	45,854,222	449	65,739,458	4,131	408,795,791	5,249,845
<b>% of Res &amp; Rec Total</b>	80.88	72.70	8.25	11.22	10.87	16.08	32.67	12.35	38.59
<b>Com &amp; Ind Total</b>	698	83,424,780	59	6,612,846	176	83,758,358	933	173,795,984	2,398,530
<b>% of Com &amp; Ind Total</b>	74.81	48.00	6.32	3.80	18.86	48.19	7.38	5.25	17.63
<b>17. Taxable Total</b>	4,039	380,626,891	400	52,467,068	625	149,497,816	5,064	582,591,775	7,648,375
<b>% of Taxable Total</b>	79.76	65.33	7.90	9.01	12.34	25.66	40.04	17.61	56.22

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	4	968,437	3,038,977	1	7,722	1,780,730
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	5	976,159	4,819,707
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				5	976,159	4,819,707

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	336	18	116	470

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	23	898,729	27	753,763	5,496	1,836,386,414	5,546	1,838,038,906
28. Ag-Improved Land	14	1,226,634	23	467,082	1,894	732,644,508	1,931	734,338,224
29. Ag Improvements	32	1,796,115	25	726,712	1,979	151,729,828	2,036	154,252,655

30. Ag Total				7,582	2,726,629,785
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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	1	0.62	9,300	
32. HomeSite Improv Land	9	8.77	131,550	6	5.54	83,100	
33. HomeSite Improvements	10	0.00	901,874	6	0.00	284,071	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.31	930	5	5.25	15,750	
36. FarmSite Improv Land	9	10.39	31,170	17	11.53	34,590	
37. FarmSite Improvements	27	0.00	894,241	24	0.00	442,641	
38. FarmSite Total							
39. Road & Ditches	0	13.55	0	0	9.89	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	42	35.92	538,800	43	36.54	548,100	
32. HomeSite Improv Land	1,108	1,147.62	17,194,950	1,123	1,161.93	17,409,600	
33. HomeSite Improvements	1,104	0.00	58,916,247	1,120	0.00	60,102,192	1,325,992
34. HomeSite Total				<b>1,163</b>	<b>1,198.47</b>	<b>78,059,892</b>	
35. FarmSite UnImp Land	167	93.34	280,020	173	98.90	296,700	
36. FarmSite Improv Land	1,549	2,006.11	6,018,330	1,575	2,028.03	6,084,090	
37. FarmSite Improvements	1,838	0.00	92,813,581	1,889	0.00	94,150,463	4,630,943
38. FarmSite Total				<b>2,062</b>	<b>2,126.93</b>	<b>100,531,253</b>	
39. Road & Ditches	0	18,218.47	0	0	18,241.91	0	
40. Other- Non Ag Use	0	4,556.21	4,556,210	0	4,556.21	4,556,210	
41. Total Section VI				<b>3,225</b>	<b>26,123.52</b>	<b>183,147,355</b>	<b>5,956,935</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	898.39	875,332	7	898.39	875,332

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	7,132.09	3.49%	33,520,823	3.87%	4,700.00
46. 1A	4,102.02	2.00%	19,279,494	2.23%	4,700.00
47. 2A1	36,293.03	17.74%	166,947,938	19.27%	4,600.00
48. 2A	95,107.69	46.48%	437,495,374	50.49%	4,600.00
49. 3A1	27,776.90	13.57%	93,543,408	10.80%	3,367.67
50. 3A	12,510.80	6.11%	55,047,520	6.35%	4,400.00
51. 4A1	18,862.09	9.22%	53,324,780	6.15%	2,827.09
52. 4A	2,845.07	1.39%	7,314,295	0.84%	2,570.87
<b>53. Total</b>	<b>204,629.69</b>	<b>100.00%</b>	<b>866,473,632</b>	<b>100.00%</b>	<b>4,234.35</b>
<b>Dry</b>					
54. 1D1	434.41	1.64%	1,172,907	1.75%	2,700.00
55. 1D	4,663.05	17.62%	12,590,235	18.77%	2,700.00
56. 2D1	7,136.18	26.96%	18,554,068	27.66%	2,600.00
57. 2D	7,101.31	26.83%	18,463,406	27.53%	2,600.00
58. 3D1	4,863.67	18.37%	11,429,832	17.04%	2,350.04
59. 3D	365.30	1.38%	858,472	1.28%	2,350.05
60. 4D1	37.93	0.14%	79,653	0.12%	2,100.00
61. 4D	1,867.85	7.06%	3,924,737	5.85%	2,101.21
<b>62. Total</b>	<b>26,469.70</b>	<b>100.00%</b>	<b>67,073,310</b>	<b>100.00%</b>	<b>2,533.97</b>
<b>Grass</b>					
63. 1G1	24,902.02	11.55%	33,779,381	12.39%	1,356.49
64. 1G	23,551.45	10.92%	35,453,369	13.00%	1,505.36
65. 2G1	35,792.02	16.60%	52,581,095	19.28%	1,469.07
66. 2G	29,819.65	13.83%	39,636,965	14.54%	1,329.22
67. 3G1	52,266.10	24.24%	62,455,883	22.90%	1,194.96
68. 3G	23,182.43	10.75%	24,587,557	9.02%	1,060.61
69. 4G1	7,639.59	3.54%	7,954,156	2.92%	1,041.18
70. 4G	18,441.89	8.55%	16,227,906	5.95%	879.95
<b>71. Total</b>	<b>215,595.15</b>	<b>100.00%</b>	<b>272,676,312</b>	<b>100.00%</b>	<b>1,264.76</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>204,629.69</b>	<b>45.02%</b>	<b>866,473,632</b>	<b>71.55%</b>	<b>4,234.35</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>26,469.70</b>	<b>5.82%</b>	<b>67,073,310</b>	<b>5.54%</b>	<b>2,533.97</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>215,595.15</b>	<b>47.43%</b>	<b>272,676,312</b>	<b>22.52%</b>	<b>1,264.76</b>
72. Waste	2,474.10	0.54%	618,891	0.05%	250.15
73. Other	5,388.76	1.19%	4,227,017	0.35%	784.41
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>454,557.40</b>	<b>100.00%</b>	<b>1,211,069,162</b>	<b>100.00%</b>	<b>2,664.28</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,122.67	8.55%	5,276,549	11.80%	4,700.00
46. 1A	67.95	0.52%	319,365	0.71%	4,700.00
47. 2A1	2.91	0.02%	13,386	0.03%	4,600.00
48. 2A	3,383.42	25.77%	15,563,732	34.81%	4,600.00
49. 3A1	4,131.66	31.47%	11,934,631	26.69%	2,888.58
50. 3A	152.48	1.16%	670,912	1.50%	4,400.00
51. 4A1	3,061.13	23.32%	7,674,908	17.17%	2,507.21
52. 4A	1,206.83	9.19%	3,255,398	7.28%	2,697.48
<b>53. Total</b>	<b>13,129.05</b>	<b>100.00%</b>	<b>44,708,881</b>	<b>100.00%</b>	<b>3,405.34</b>
<b>Dry</b>					
54. 1D1	98.33	7.02%	265,491	7.73%	2,700.00
55. 1D	200.71	14.33%	541,917	15.78%	2,700.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	311.70	22.26%	810,420	23.60%	2,600.00
58. 3D1	624.85	44.62%	1,468,418	42.77%	2,350.03
59. 3D	4.63	0.33%	10,882	0.32%	2,350.32
60. 4D1	0.76	0.05%	1,596	0.05%	2,100.00
61. 4D	159.37	11.38%	334,677	9.75%	2,100.00
<b>62. Total</b>	<b>1,400.35</b>	<b>100.00%</b>	<b>3,433,401</b>	<b>100.00%</b>	<b>2,451.82</b>
<b>Grass</b>					
63. 1G1	874.94	12.18%	1,388,478	15.01%	1,586.94
64. 1G	158.48	2.21%	218,323	2.36%	1,377.61
65. 2G1	1,397.36	19.45%	2,225,670	24.06%	1,592.77
66. 2G	212.23	2.95%	305,448	3.30%	1,439.23
67. 3G1	2,740.72	38.16%	3,271,497	35.37%	1,193.66
68. 3G	1,566.24	21.81%	1,722,516	18.62%	1,099.78
69. 4G1	97.50	1.36%	48,750	0.53%	500.00
70. 4G	135.26	1.88%	68,127	0.74%	503.67
<b>71. Total</b>	<b>7,182.73</b>	<b>100.00%</b>	<b>9,248,809</b>	<b>100.00%</b>	<b>1,287.65</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>13,129.05</b>	<b>58.77%</b>	<b>44,708,881</b>	<b>77.44%</b>	<b>3,405.34</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>1,400.35</b>	<b>6.27%</b>	<b>3,433,401</b>	<b>5.95%</b>	<b>2,451.82</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>7,182.73</b>	<b>32.15%</b>	<b>9,248,809</b>	<b>16.02%</b>	<b>1,287.65</b>
72. Waste	189.44	0.85%	47,383	0.08%	250.12
73. Other	440.02	1.97%	292,161	0.51%	663.97
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>22,341.59</b>	<b>100.00%</b>	<b>57,730,635</b>	<b>100.00%</b>	<b>2,584.00</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	212.86	0.29%	596,008	0.31%	2,800.00
46. 1A	1,795.73	2.44%	5,028,044	2.58%	2,800.00
47. 2A1	1,509.97	2.05%	4,227,916	2.17%	2,800.00
48. 2A	15,419.67	20.97%	43,175,076	22.19%	2,800.00
49. 3A1	12,766.67	17.37%	32,879,975	16.90%	2,575.45
50. 3A	23,148.04	31.49%	62,021,028	31.87%	2,679.32
51. 4A1	13,740.38	18.69%	34,350,950	17.65%	2,500.00
52. 4A	4,923.73	6.70%	12,309,325	6.33%	2,500.00
53. Total	73,517.05	100.00%	194,588,322	100.00%	2,646.85
<b>Dry</b>					
54. 1D1	83.42	0.48%	225,234	0.53%	2,700.00
55. 1D	2,630.38	15.08%	7,102,026	16.58%	2,700.00
56. 2D1	837.86	4.80%	2,178,436	5.09%	2,600.00
57. 2D	4,599.56	26.36%	11,958,856	27.92%	2,600.00
58. 3D1	5,968.48	34.21%	13,964,061	32.60%	2,339.63
59. 3D	1,685.91	9.66%	3,961,932	9.25%	2,350.03
60. 4D1	276.04	1.58%	579,684	1.35%	2,100.00
61. 4D	1,365.86	7.83%	2,868,306	6.70%	2,100.00
62. Total	17,447.51	100.00%	42,838,535	100.00%	2,455.28
<b>Grass</b>					
63. 1G1	304,819.25	45.44%	461,300,519	51.17%	1,513.36
64. 1G	15,314.78	2.28%	25,748,521	2.86%	1,681.29
65. 2G1	99,564.77	14.84%	135,096,359	14.99%	1,356.87
66. 2G	26,658.40	3.97%	37,851,734	4.20%	1,419.88
67. 3G1	101,618.88	15.15%	121,966,558	13.53%	1,200.24
68. 3G	63,547.98	9.47%	69,182,890	7.67%	1,088.67
69. 4G1	20,033.00	2.99%	18,034,433	2.00%	900.24
70. 4G	39,277.67	5.86%	32,315,989	3.58%	822.76
71. Total	670,834.73	100.00%	901,497,003	100.00%	1,343.84
<b>Irrigated Total</b>					
	73,517.05	9.26%	194,588,322	16.93%	2,646.85
<b>Dry Total</b>					
	17,447.51	2.20%	42,838,535	3.73%	2,455.28
<b>Grass Total</b>					
	670,834.73	84.53%	901,497,003	78.44%	1,343.84
72. Waste	26,425.89	3.33%	6,608,497	0.58%	250.08
73. Other	5,339.77	0.67%	3,693,891	0.32%	691.77
74. Exempt	538.29	0.07%	0	0.00%	0.00
75. Market Area Total	793,564.95	100.00%	1,149,226,248	100.00%	1,448.18



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	40.41	7.86%	113,148	8.25%	2,800.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	366.99	71.37%	990,873	72.28%	2,700.00
51. 4A1	56.49	10.99%	141,225	10.30%	2,500.00
52. 4A	50.29	9.78%	125,725	9.17%	2,500.00
<b>53. Total</b>	<b>514.18</b>	<b>100.00%</b>	<b>1,370,971</b>	<b>100.00%</b>	<b>2,666.33</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	2.79	2.47%	7,254	2.74%	2,600.00
58. 3D1	0.42	0.37%	987	0.37%	2,350.00
59. 3D	102.68	90.84%	241,299	91.21%	2,350.01
60. 4D1	0.60	0.53%	1,260	0.48%	2,100.00
61. 4D	6.55	5.79%	13,755	5.20%	2,100.00
<b>62. Total</b>	<b>113.04</b>	<b>100.00%</b>	<b>264,555</b>	<b>100.00%</b>	<b>2,340.37</b>
<b>Grass</b>					
63. 1G1	78,585.33	37.76%	53,560,403	44.93%	681.56
64. 1G	1,026.01	0.49%	756,661	0.63%	737.48
65. 2G1	39,161.92	18.82%	20,191,997	16.94%	515.60
66. 2G	1,309.04	0.63%	654,520	0.55%	500.00
67. 3G1	31,750.62	15.26%	15,875,310	13.32%	500.00
68. 3G	52,954.06	25.45%	26,508,238	22.24%	500.59
69. 4G1	2,040.31	0.98%	1,020,155	0.86%	500.00
70. 4G	1,273.06	0.61%	637,085	0.53%	500.44
<b>71. Total</b>	<b>208,100.35</b>	<b>100.00%</b>	<b>119,204,369</b>	<b>100.00%</b>	<b>572.82</b>
<b>Irrigated Total</b>					
	514.18	0.23%	1,370,971	1.09%	2,666.33
<b>Dry Total</b>					
	113.04	0.05%	264,555	0.21%	2,340.37
<b>Grass Total</b>					
	208,100.35	91.74%	119,204,369	95.02%	572.82
72. Waste	17,755.44	7.83%	4,439,675	3.54%	250.05
73. Other	353.63	0.16%	176,815	0.14%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>226,836.64</b>	<b>100.00%</b>	<b>125,456,385</b>	<b>100.00%</b>	<b>553.07</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	159.78	674,607	0.00	0	291,630.19	1,106,467,199	291,789.97	1,107,141,806
<b>77. Dry Land</b>	80.25	192,101	0.00	0	45,350.35	113,417,700	45,430.60	113,609,801
<b>78. Grass</b>	730.68	1,080,549	1,146.06	1,055,590	1,099,836.22	1,300,490,354	1,101,712.96	1,302,626,493
<b>79. Waste</b>	9.56	2,391	38.76	9,693	46,796.55	11,702,362	46,844.87	11,714,446
<b>80. Other</b>	24.13	12,065	16.80	12,822	11,481.25	8,364,997	11,522.18	8,389,884
<b>81. Exempt</b>	0.00	0	0.00	0	538.29	0	538.29	0
<b>82. Total</b>	<b>1,004.40</b>	<b>1,961,713</b>	<b>1,201.62</b>	<b>1,078,105</b>	<b>1,495,094.56</b>	<b>2,540,442,612</b>	<b>1,497,300.58</b>	<b>2,543,482,430</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	291,789.97	19.49%	1,107,141,806	43.53%	3,794.31
<b>Dry Land</b>	45,430.60	3.03%	113,609,801	4.47%	2,500.73
<b>Grass</b>	1,101,712.96	73.58%	1,302,626,493	51.21%	1,182.36
<b>Waste</b>	46,844.87	3.13%	11,714,446	0.46%	250.07
<b>Other</b>	11,522.18	0.77%	8,389,884	0.33%	728.15
<b>Exempt</b>	538.29	0.04%	0	0.00%	0.00
<b>Total</b>	<b>1,497,300.58</b>	<b>100.00%</b>	<b>2,543,482,430</b>	<b>100.00%</b>	<b>1,698.71</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Atkinson	109	914,330	581	12,895,344	597	53,514,791	706	67,324,465	855,061
83.2 Chambers	43	337,101	169	1,854,111	169	9,016,815	212	11,208,027	362,860
83.3 Emmet / Inman	56	124,922	85	659,280	86	1,757,862	142	2,542,064	26,192
83.4 Ewing	28	181,363	199	1,801,384	200	10,969,431	228	12,952,178	341,242
83.5 O'Neill	130	1,926,662	1,400	32,203,882	1,440	135,705,447	1,570	169,835,991	852,906
83.6 Page	41	143,520	90	806,753	90	4,178,704	131	5,128,977	0
83.7 Rural	79	730,562	642	22,160,619	750	89,127,434	829	112,018,615	2,480,234
83.8 Stuart	55	414,691	254	4,362,827	258	23,007,956	313	27,785,474	331,350
84 Residential Total	541	4,773,151	3,420	76,744,200	3,590	327,278,440	4,131	408,795,791	5,249,845

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	27	124,407	149	1,445,744	156	24,751,134	183	26,321,285	98,679
85.2	Chambers	6	17,666	30	85,203	31	850,054	37	952,923	43,450
85.3	Emmet / Inman	5	8,513	22	26,117	23	649,681	28	684,311	0
85.4	Ewing	6	39,450	38	200,409	40	1,525,270	46	1,765,129	0
85.5	O'neill	28	597,040	282	7,120,229	285	39,294,914	313	47,012,183	1,423,767
85.6	Page	3	2,311	13	16,737	15	368,191	18	387,239	0
85.7	Rural	42	1,514,970	147	4,816,171	199	85,270,323	241	91,601,464	823,580
85.8	Stuart	9	31,539	56	476,342	58	4,563,569	67	5,071,450	9,054
86	Commercial Total	126	2,335,896	737	14,186,952	807	157,273,136	933	173,795,984	2,398,530

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	24,848.28	12.30%	33,735,881	12.71%	1,357.67
88. 1G	23,224.29	11.50%	35,258,779	13.28%	1,518.19
89. 2G1	35,112.29	17.39%	52,159,780	19.65%	1,485.51
90. 2G	29,073.08	14.40%	39,151,890	14.75%	1,346.67
91. 3G1	51,632.33	25.57%	62,042,653	23.37%	1,201.62
92. 3G	20,455.52	10.13%	23,150,923	8.72%	1,131.77
93. 4G1	6,776.12	3.36%	7,522,421	2.83%	1,110.14
94. 4G	10,835.97	5.37%	12,424,946	4.68%	1,146.64
95. Total	201,957.88	100.00%	265,447,273	100.00%	1,314.37
<b>CRP</b>					
96. 1C1	16.63	3.87%	24,945	3.99%	1,500.00
97. 1C	31.01	7.22%	46,515	7.44%	1,500.00
98. 2C1	81.45	18.98%	122,175	19.55%	1,500.00
99. 2C	111.79	26.04%	167,685	26.83%	1,500.00
100. 3C1	107.05	24.94%	149,870	23.98%	1,400.00
101. 3C	81.31	18.94%	113,834	18.21%	1,400.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	429.24	100.00%	625,024	100.00%	1,456.12
<b>Timber</b>					
105. 1T1	37.11	0.28%	18,555	0.28%	500.00
106. 1T	296.15	2.24%	148,075	2.24%	500.00
107. 2T1	598.28	4.53%	299,140	4.53%	500.00
108. 2T	634.78	4.81%	317,390	4.81%	500.00
109. 3T1	526.72	3.99%	263,360	3.99%	500.00
110. 3T	2,645.60	20.03%	1,322,800	20.03%	500.00
111. 4T1	863.47	6.54%	431,735	6.54%	500.00
112. 4T	7,605.92	57.59%	3,802,960	57.59%	500.00
113. Total	13,208.03	100.00%	6,604,015	100.00%	500.00
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Grass Total	201,957.88	93.67%	265,447,273	97.35%	1,314.37
CRP Total	429.24	0.20%	625,024	0.23%	1,456.12
Timber Total	13,208.03	6.13%	6,604,015	2.42%	500.00
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114. Market Area Total	215,595.15	100.00%	272,676,312	100.00%	1,264.76

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	857.05	13.40%	1,377,470	15.65%	1,607.22
88. 1G	106.30	1.66%	186,232	2.12%	1,751.95
89. 2G1	1,361.42	21.28%	2,185,568	24.84%	1,605.36
90. 2G	184.75	2.89%	288,628	3.28%	1,562.26
91. 3G1	2,571.44	40.20%	3,169,672	36.02%	1,232.64
92. 3G	1,315.69	20.57%	1,590,956	18.08%	1,209.22
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.71	0.01%	852	0.01%	1,200.00
95. Total	6,397.36	100.00%	8,799,378	100.00%	1,375.47
<b>CRP</b>					
96. 1C1	1.65	2.72%	2,888	3.32%	1,750.30
97. 1C	4.80	7.91%	8,401	9.65%	1,750.21
98. 2C1	20.12	33.17%	32,192	36.97%	1,600.00
99. 2C	2.80	4.62%	4,480	5.14%	1,600.00
100. 3C1	22.91	37.77%	28,640	32.89%	1,250.11
101. 3C	8.38	13.81%	10,475	12.03%	1,250.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	60.66	100.00%	87,076	100.00%	1,435.48
<b>Timber</b>					
105. 1T1	16.24	2.24%	8,120	2.24%	500.00
106. 1T	47.38	6.54%	23,690	6.54%	500.00
107. 2T1	15.82	2.18%	7,910	2.18%	500.00
108. 2T	24.68	3.41%	12,340	3.41%	500.00
109. 3T1	146.37	20.20%	73,185	20.20%	500.00
110. 3T	242.17	33.42%	121,085	33.42%	500.00
111. 4T1	97.50	13.45%	48,750	13.45%	500.00
112. 4T	134.55	18.57%	67,275	18.57%	500.00
113. Total	724.71	100.00%	362,355	100.00%	500.00
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Grass Total	6,397.36	89.07%	8,799,378	95.14%	1,375.47
CRP Total	60.66	0.84%	87,076	0.94%	1,435.48
Timber Total	724.71	10.09%	362,355	3.92%	500.00
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114. Market Area Total	7,182.73	100.00%	9,248,809	100.00%	1,287.65

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	304,322.20	48.56%	460,455,363	52.43%	1,513.05
88. 1G	15,061.96	2.40%	25,579,197	2.91%	1,698.26
89. 2G1	99,059.75	15.81%	134,750,173	15.34%	1,360.29
90. 2G	25,789.27	4.12%	37,314,839	4.25%	1,446.91
91. 3G1	100,061.25	15.97%	120,911,278	13.77%	1,208.37
92. 3G	52,981.80	8.45%	63,899,800	7.28%	1,206.07
93. 4G1	11,442.00	1.83%	13,736,665	1.56%	1,200.55
94. 4G	17,994.96	2.87%	21,654,866	2.47%	1,203.39
95. Total	626,713.19	100.00%	878,302,181	100.00%	1,401.44
<b>CRP</b>					
96. 1C1	477.30	43.41%	835,281	49.61%	1,750.01
97. 1C	34.33	3.12%	60,079	3.57%	1,750.04
98. 2C1	85.16	7.75%	136,256	8.09%	1,600.00
99. 2C	102.66	9.34%	153,660	9.13%	1,496.79
100. 3C1	368.61	33.52%	460,770	27.36%	1,250.02
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	3.24	0.29%	3,888	0.23%	1,200.00
103. 4C	28.24	2.57%	33,888	2.01%	1,200.00
104. Total	1,099.54	100.00%	1,683,822	100.00%	1,531.39
<b>Timber</b>					
105. 1T1	19.75	0.05%	9,875	0.05%	500.00
106. 1T	218.49	0.51%	109,245	0.51%	500.00
107. 2T1	419.86	0.98%	209,930	0.98%	500.00
108. 2T	766.47	1.78%	383,235	1.78%	500.00
109. 3T1	1,189.02	2.76%	594,510	2.76%	500.00
110. 3T	10,566.18	24.56%	5,283,090	24.56%	500.00
111. 4T1	8,587.76	19.96%	4,293,880	19.96%	500.00
112. 4T	21,254.47	49.40%	10,627,235	49.40%	500.00
113. Total	43,022.00	100.00%	21,511,000	100.00%	500.00
<hr/>					
Grass Total	626,713.19	93.42%	878,302,181	97.43%	1,401.44
CRP Total	1,099.54	0.16%	1,683,822	0.19%	1,531.39
Timber Total	43,022.00	6.41%	21,511,000	2.39%	500.00
<hr/>					
114. Market Area Total	670,834.73	100.00%	901,497,003	100.00%	1,343.84

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	78,434.36	38.42%	53,364,142	45.64%	680.37
88. 1G	1,026.01	0.50%	756,661	0.65%	737.48
89. 2G1	38,917.90	19.07%	19,899,173	17.02%	511.31
90. 2G	1,276.51	0.63%	638,255	0.55%	500.00
91. 3G1	31,656.29	15.51%	15,828,145	13.54%	500.00
92. 3G	52,065.73	25.51%	26,061,985	22.29%	500.56
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	752.98	0.37%	377,045	0.32%	500.74
95. Total	204,129.78	100.00%	116,925,406	100.00%	572.80
<b>CRP</b>					
96. 1C1	150.97	37.89%	196,261	39.82%	1,300.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	244.02	61.24%	292,824	59.41%	1,200.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3.48	0.87%	3,828	0.78%	1,100.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	398.47	100.00%	492,913	100.00%	1,237.01
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	32.53	0.91%	16,265	0.91%	500.00
109. 3T1	94.33	2.64%	47,165	2.64%	500.00
110. 3T	884.85	24.77%	442,425	24.77%	500.00
111. 4T1	2,040.31	57.12%	1,020,155	57.12%	500.00
112. 4T	520.08	14.56%	260,040	14.56%	500.00
113. Total	3,572.10	100.00%	1,786,050	100.00%	500.00
<hr/>					
Grass Total	204,129.78	98.09%	116,925,406	98.09%	572.80
CRP Total	398.47	0.19%	492,913	0.41%	1,237.01
Timber Total	3,572.10	1.72%	1,786,050	1.50%	500.00
<hr/>					
114. Market Area Total	208,100.35	100.00%	119,204,369	100.00%	572.82



**2024 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

45 Holt

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	380,303,211	408,628,733	28,325,522	7.45%	5,235,364	6.07%
02. Recreational	86,515	167,058	80,543	93.10%	14,481	76.36%
03. Ag-Homesite Land, Ag-Res Dwelling	77,865,831	78,059,892	194,061	0.25%	1,325,992	-1.45%
<b>04. Total Residential (sum lines 1-3)</b>	<b>458,255,557</b>	<b>486,855,683</b>	<b>28,600,126</b>	<b>6.24%</b>	<b>6,575,837</b>	<b>4.81%</b>
05. Commercial	140,576,685	153,956,724	13,380,039	9.52%	2,398,530	7.81%
06. Industrial	22,969,159	19,839,260	-3,129,899	-13.63%	0	-13.63%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>163,545,844</b>	<b>173,795,984</b>	<b>10,250,140</b>	<b>6.27%</b>	<b>2,398,530</b>	<b>4.80%</b>
08. Ag-Farmsite Land, Outbuildings	97,754,897	100,531,253	2,776,356	2.84%	4,630,943	-1.90%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	4,558,040	4,556,210	-1,830	-0.04%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>102,312,937</b>	<b>105,087,463</b>	<b>2,774,526</b>	<b>2.71%</b>	<b>4,630,943</b>	<b>-1.81%</b>
12. Irrigated	865,981,501	1,107,141,806	241,160,305	27.85%		
13. Dryland	106,609,396	113,609,801	7,000,405	6.57%		
14. Grassland	1,178,180,621	1,302,626,493	124,445,872	10.56%		
15. Wasteland	11,715,085	11,714,446	-639	-0.01%		
16. Other Agland	8,312,936	8,389,884	76,948	0.93%		
<b>17. Total Agricultural Land</b>	<b>2,170,799,539</b>	<b>2,543,482,430</b>	<b>372,682,891</b>	<b>17.17%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,894,913,877</b>	<b>3,309,221,560</b>	<b>414,307,683</b>	<b>14.31%</b>	<b>13,605,310</b>	<b>13.84%</b>

## 2024 Assessment Survey for Holt County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	One
<b>3.</b>	<b>Other full-time employees:</b>
	Three
<b>4.</b>	<b>Other part-time employees:</b>
	none
<b>5.</b>	<b>Number of shared employees:</b>
	none
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$341,960
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$12,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$45,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$13,312

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Personal Property software:</b>
	Vanguard
4.	<b>Are cadastral maps currently being used?</b>
	yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	A clerk
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes – <a href="http://holt.nebraskaassessors.com">http://holt.nebraskaassessors.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Vanguard and Sidwell
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Google, NRCS
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Atkinson, Ewing, O’Neill, Stuart, Chambers and Page are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	1998

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Yes, Vanguard Appraisal
<b>2.</b>	<b>GIS Services:</b>
	Sidwell
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	None
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2024 Residential Assessment Survey for Holt County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	Assessor staff																						
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																						
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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.																						
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																						

All residential values are developed using depreciation tables based on the local market, specific to each neighborhood.

**5. Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.**

Yes, the physical depreciation table is developed based on our largest market which is O'Neill. Around 130 residential sales were used to set the physical depreciation table. That table is used for each residential value county wide. The residential sales in each valuation group are then studied to discover if additional economic depreciation is needed. Each valuation group area potentially has its own location factor.

**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. Are there form 191 applications on file?**

No

**9. 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.

**10.**

<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	2024	2020	2024	2020-2023
2	2024	2020	2024	2018
3	2024	2020	2024	2018
4	2024	2020	2024	2019
5	2024	2020	2024	2020
6	2024	2020	2024	2019
7	2024	2020	2024	2020
9	2024	2020	2024	2017-2024
AG DW	2024	2020	2022	2017-2024
AG OB	2024	2020	2022	2017-2024

The costing is the current Vanguard costing; however, the county uses 135% of manual level, based on 2020 costing. In Valuation Group 9 and Ag, parcels are inspected on the six-year cycle. For 2024, 5 townships were inspected.

## 2024 Commercial Assessment Survey for Holt County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor Staff																		
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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.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Unique properties would be valued by a contracted appraiser. Similar properties in surrounding counties would be used as comparables as well as properties statewide.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		

	Physical deprecation is table driven from the CAMA vendor. Economic deprecation, based on the use, is based on the local market.																																																	
5.	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																																																	
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## 2024 Agricultural Assessment Survey for Holt County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Entire assessment staff																
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area consists of land on the north side of Hwy 20 and the Elkhorn River, except the two northern tier of geo codes. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.</td> <td style="text-align: center;">2018-2023</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This market area is contained in the southeastern Geo Code area of Holt County. Soils in this area are made up of Dunday, Anselmo, Boelus, Pivot and Valentine. Permeabilty of these soils is rapid and available water capacity is low. A large portion of this area is used as farmland and the remaining acres are native grass. Irrigated sales are similar to Market Area one. Grass sales are similar to Market Area three.</td> <td style="text-align: center;">2018-2023</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. Also the two northern tier of geo codes. The water table in the southern area is much higher than the north area making crop failure a higher risk. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills. In the northern area it is harder to find water.</td> <td style="text-align: center;">2018-2023</td> </tr> <tr> <td style="text-align: center;">4</td> <td>This market area is contained in the nine Geo Codes that are located in the southwestern corner of Holt County. Geo code 1015 is also included in this market area due to similar soils and sale prices. Most of this area is sandhill pasture with some meadows. Soils that make up this area are Valentine fine sands, ValTn-Els complex, Tryn Fine sandy loam, Elis-Ipage Complex.</td> <td style="text-align: center;">2018-2023</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	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. 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.	2018-2023	2	This market area is contained in the southeastern Geo Code area of Holt County. Soils in this area are made up of Dunday, Anselmo, Boelus, Pivot and Valentine. Permeabilty of these soils is rapid and available water capacity is low. A large portion of this area is used as farmland and the remaining acres are native grass. Irrigated sales are similar to Market Area one. Grass sales are similar to Market Area three.	2018-2023	3	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.	2018-2023	4	This market area is contained in the nine Geo Codes that are located in the southwestern corner of Holt County. Geo code 1015 is also included in this market area due to similar soils and sale prices. Most of this area is sandhill pasture with some meadows. Soils that make up this area are Valentine fine sands, ValTn-Els complex, Tryn Fine sandy loam, Elis-Ipage Complex.	2018-2023
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	The land use review is ongoing as part of the six year review.																
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>																
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.																
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>																
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. These properties are also reviewed by the assessor through questionnaires and on site inspections.																
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>																

	Farm home sites carry the same value as rural residential home sites that are located in the acreage neighborhood of 4501. Acreages are defined by use. 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.
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	All feedlots were reviewed and color coded with IU on a map to identify them. Based on the sales study it was determined they would be valued at \$2,350/acre.
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Currently WRP is valued at \$1,000/acre based on sales from the surrounding area.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	A sand spot adjustment, irrigated sand adjustment and a irrigated grass spot adjustment is used.
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	N/A
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## PLAN OF ASSESSMENT HOLT COUNTY

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

Staff for the office consists of the elected assessor, one deputy, and three full-time clerks. Maintenance of property record cards is performed by any staff member. Changes due to transfer are primarily completed by one of the clerks. Personal property filings are managed by the deputy assessor with the assistance of the entire staff. Reports required are prepared by the assessor with the 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. The GIS map is kept current with changes also.

Reports are generated as follows:

- Real Estate Abstract is to be submitted on or before March 19.
- A report on the review of ownership and use of all Cemetery real property is to be presented to the county board of equalization on or before August 1.
- Certificates of value for taxing authorities are to be submitted on or before August 20.
- The Plan of Assessment is to be submitted on or before July 31.
- The report of the average assessed value of single-family residential properties is to be reported on or before September 1.
- The Tax Roll is to be delivered to the County Treasurer by November 22.
- 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 the information required by Reg. 10-004, including legal description, property owner, classification codes and supporting documentation. Most of the data about each parcel is not printed on paper and placed in the file. Data is kept current electronically on the CAMA system.

Applications for Homestead Exemption are accepted February 2 through June 30, according to statute. Applications are mailed on or before April 1 to previous filers if applicants have not yet filed for the current 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 have been 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. Personal property schedules can be viewed on a personal property 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.

Real property is updated 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 that would cause an inspection. Lists of approved building permits are gathered from city clerks where permits are required. Improvement Information Statements are requested where permits are not required, we generally do not receive these from a property owner. 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. By June 1, 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 2023 is 94%.

The median level of assessment of commercial/industrial properties for 2023 is 93%.

The median level of assessment of agricultural property for 2023 is 69%.

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.

In 2023 we will continue the third six-year review process for Holt County. We plan to inspect six to eight townships. We choose which township we will inspect next. Staff members will look at the land use on the most current Aerial imagery compared to how we have it assessed. We also send a questionnaire to each owner of a house in the township. That questionnaire is asking questions about the condition of the house. The age of any updates that may have been completed. The age of additions to the house. How many fixtures and type of basement finish if there is any. We will go to each parcel which has buildings. We will make an exterior inspection and take new photos. We will be re-grading rural buildings (both houses and other buildings) using the Vanguard Cama System. Physical depreciation for ag buildings is a straight-line depreciation provided by the Cama provider. Economic depreciation is a blanket depreciation for all ag buildings. Economic depreciation is determined by studying sales which included ag buildings. Functional depreciation is applied on a case-by-case basis. Functional depreciation is applied if the reviewer feels the building will not add much value to the parcel. If a building is in poor condition, value can be removed also. The physical depreciation table for houses uses the same depreciation table as the rest of the houses in the county. Economic depreciation for houses is determined by a sales study.

In 2023 Residential parcels in O'Neill neighborhood 1040 will continue to be reviewed. They are next in line for the six-year review. We started this review in 2022. Questionnaires will be sent to each owner. An exterior inspection will be completed along with new photos. Any new data collected will be adjusted in the CAMA system.

Buyers and sellers of residential parcels receive a questionnaire asking questions about the terms of the sale as well as information about the house. The questionnaire is used to check that we have the correct data about each house.

Residential sales will start to be studied in the summer of 2023. The first thing to look at is the land value. We are using the accepted appraisal theory that 15% of a sale price can be attributed to the land. The sales study gives an indication of whether the land value needs to be adjusted for the 2024 valuation year. Land value is specific to each neighborhood.

The pricing table for buildings in the CAMA system will be compared against local cost to build and sales of new construction to determine if the cost table needs to be adjusted.

Residential sales from O'Neill will be studied first to determine if the physical depreciation table still reflects the residential market in O'Neill. O'Neill is the largest market and therefore is used to set the Physical Depreciation table. If sales in O'Neill show that a physical depreciation table adjustment is needed, the adjustment will be applied to all houses in Holt County.

Sales in each residential neighborhood will be studied using a correct land value, a correct cost table and a correct physical depreciation table. Each parcel in the sales study will receive an updated assessed value. That new assessed value will be divided by the sale price to create a ratio. The median ratio of all sales in each neighborhood, determines if an Economic depreciation is needed.

Economic depreciation is specific to each residential neighborhood.

After the cost table and depreciation table adjustments are made the median sales ratio of each residential neighborhood should be within standards.

Commercial property buyers and sellers also receive a questionnaire from the assessor office asking questions about the sale. We are trying to collect information to determine if the sale should be used in the sales study. We ask questions about the length of time on the market. If there was seller financing. If there is a building, we ask for data about the building.

In 2023 we will continue the Six Year Review process for Commercial parcels in Holt County. Commercial parcels in O'Neill will be reviewed in 2023. Commercial parcels in Emmet, Inman and Rural Commercial are also due to be inspected. We will determine a proper land value for each neighborhood. Vacant lot sales and improved sales will be used to study lot values. Parcels that are located along a main street will be valued using a Front Foot value. Other parcels will use a per square foot rate or an acre rate.

The pricing table in the Cama system will be compared against local costs to build. The pricing table can be adjusted to reflect what local costs are.

Physical depreciation tables are a straight-line depreciation table provided in the Cama system.

Commercial sales will be studied to determine if Economic depreciation is needed for the use/type of buildings. For example – a repair shop may need a different economic depreciation than an office, based on sale prices. Also, an office in a large town may require less economic depreciation than an office in a small town, based on sale prices. A sales study will determine the amount of economic depreciation. Since Holt County has a limited number of commercial sales, the sales study will not be able to be straight forward on the amount of economic depreciation on every type of building. For example, there

may not be a sale of an office but there is a sale of a flower shop. Since the flower shop could most likely be turned into an office, both types of use may receive the same economic depreciation.

After the cost table and depreciation table adjustments are made the median sales ratio of each commercial neighborhood should be within standards.

In 2023 Ag land buyers and sellers will continue to receive a questionnaire from the assessor office. The main reason for the questionnaire is to determine if the sale should be used in the ag land sales study. Sales between family or partial sales are not used. Questions are asked about the length of time on the market. If any improvements affected the sale price, or if there was seller financing. The land use answer is compared to how the land is currently assessed for use.

The six-year review will continue for the townships. We plan to inspect six to eight townships each year. The inspection looks at ag land use as well as residential and commercial use in each township.

The assessor website land use layer keeps track of how the land is assessed for use. Different colors reflect different uses. A computer program counts the number of acres in each use. Whenever we become aware of a change in use, we make a change on the land use layer.

Ag land sales are plotted on a map for a couple reasons. One reason is to make it easy for property owners to look at the map and see what ag land is selling for. The second reason is to try to determine if different locations in the county reflect a difference in sale price. That price would mostly reflect a difference in soil type.

Irrigated ag land sales determine the assessed value of Irrigated land. Holt County is divided into four neighborhoods for ag land values. Irrigated sales in each neighborhood are studied to determine if the sale should be used in the sales study. The median sales ratio for the sales in each neighborhood determines if the assessed values are within standards. For the 2023 valuation year, neighborhoods one and two use the same irrigated values. Neighborhoods three and four have a lower assessed value.

Grass sales are also used to determine the assessed value of Grass land in Holt County. The median sales ratio for the sales in each neighborhood determines if the assessed values are within standards. Holt County is divided into four neighborhoods for ag land value. These neighborhood boundaries are determined by sale prices.

Dry farmland values are county wide. We have very few sales of dry farmland.

Other land use classes that have value are Shelterbelt, Timber, CRP, WRP, Site, Intensive Use and Waste.

In 2024 residential parcels in Stuart and Atkinson will be reviewed. Land value will be studied. Physical depreciation will be studied along with any Economic depreciation which may be needed.

Sales and sales ratios will be analyzed for all residential neighborhoods to make sure the assessed value is within standards.

In 2024 the Commercial six-year review will continue. The parcels in Page will be reviewed along with the Rural Commercial parcels.

The 2024 Ag land sales will continue to be studied. Ag land sales and Legislative changes will determine the direction of Ag Land values.

The six-year review will continue for townships. We plan to inspect six to eight townships each year. The inspection looks at ag land use as well as residential and commercial use in each township.

In 2025 the Residential parcels in Ewing and Chambers will be reviewed.

Sales and sales ratios will continue to be analyzed for all residential neighborhoods to make sure the assessed values remain within standards.

In 2025 the Commercial six-year review will continue. Commercial parcels in Stuart, Ewing and Chambers will be reviewed.

In 2025 Ag land sales will continue to be studied. Ag land sales and Legislative changes will determine the direction of Ag Land values.

The six-year review will continue for townships. We plan to inspect six to eight townships each year. The inspection looks at ag land use as well as residential and commercial use in each township.

In 2026 we will continue with more of the same.

Respectfully

Timothy L. Wallinger  
Holt County Assessor  
June 23, 2023