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**DEPARTMENT OF REVENUE**

**2026 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**HOLT COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Holt County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Holt County.

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

For the Tax Commissioner

Sincerely,

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

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.

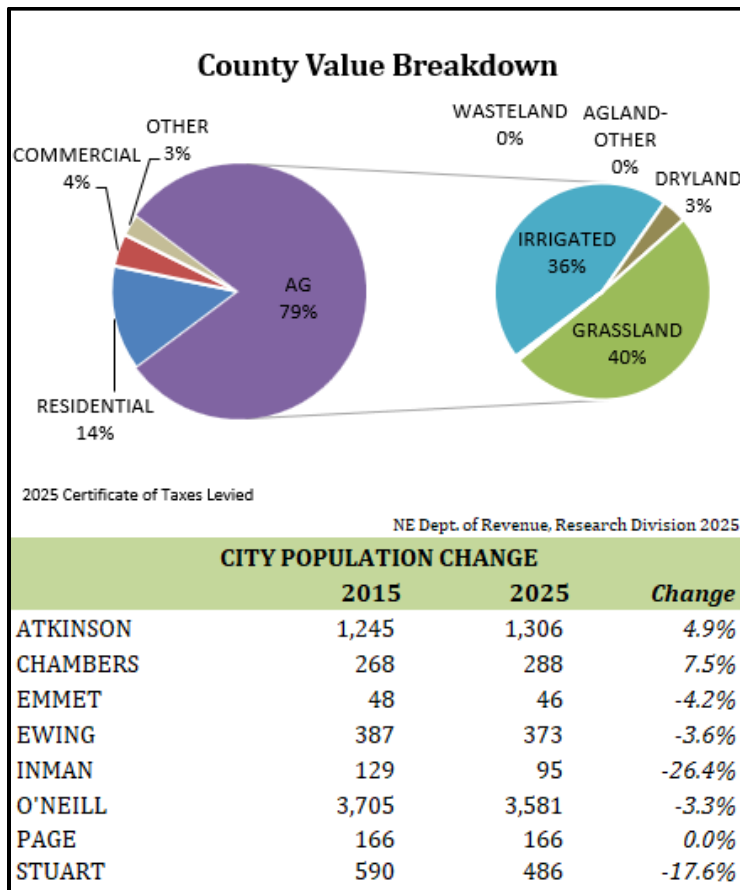
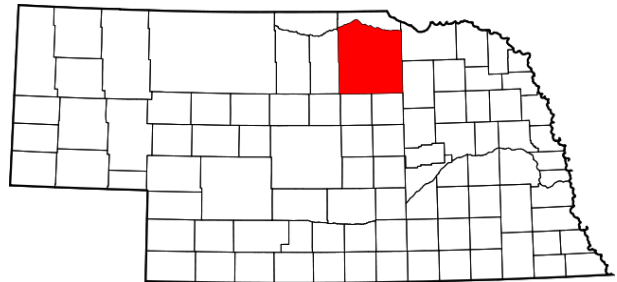
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 10,102 residents, a slight population decrease from the 2020 U.S. Census.<sup>1</sup> The report indicates that 72% of county housing is owner occupied and 92% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$109,832.<sup>2</sup>



The majority of the commercial properties in Holt County are located in and around O'Neill and Atkinson. According to the latest information available from the U.S. Census Bureau, there are 429 employer establishments with a total employment figure of 3,139. This represents a slight decrease in total employment from 2022-2023.<sup>1</sup>

Agricultural land is the largest contributor to the county's valuation base. Grassland makes up a majority of the agricultural land in the county. Holt County is included in both the Lower Niobrara and Upper Elkhorn Natural Resource Districts (NRD).

<sup>1</sup> *QuickFacts Holt County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/holtcountynebraska>

<sup>2</sup> *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

## 2026 Residential Correlation for Holt County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The county assessor’s sales and verification processes were reviewed. The usability rate for the residential class is above the statewide average. Review of sales supports that all arm’s-length transactions have been made available for measurement purposes.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. O’Neill, the county seat is Valuation Group 1. Valuation Group 2, the second strongest economic area is Atkinson the remaining towns are separately identified as Valuation Group 3 through 6, and the smaller villages of Inman and Emmett are Valuation Group 7. Valuation Group 9 is all rural residential within the county.

The six-year inspection and review cycle of the county is also evaluated. The county assessor has a detailed systematic plan in place to maintain compliance. The county assessor’s staff utilizes aerial imagery and physical review to inspect all properties.

The Holt County Assessor has a valuation methodology on file.

2026 Residential Assessment Details for Holt County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	O'Neill	*2026	2020	*2026	2020-2024	
2	Atkinson	*2026	2020	*2026	*2026	
3	Stuart	*2026	2020	*2026	2025	
4	Ewing	*2026	2020	*2026	2020	
5	Page	*2026	2020	*2026	2021	
6	Chambers	*2026	2020	*2026	2020	
7	Inman & Emmet	*2026	2020	*2026	2021	
9	Acreage/Rural Res	*2026	2020	*2026	2022-*2026	4 townships inspected as part of the six-year cycle
<p><u>Additional comments:</u> Costing is the current 2020 Vanguard costing; however, Holt County uses 130% of manual level. All pickup work is completed and placed on the assessment roll.                      *=assessment action for current year</p>						

## 2026 Residential Correlation for Holt County

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### *Description of Analysis*

The statistical sample of the residential class consists of 215 qualified sales, representing the eight valuation groups. All three measures of central tendency are within acceptable range. The COD is within the IAAO recommended range. The PRD is high, an array of the sales by dollar incremental ranges demonstrates a regressive pattern.

Review by valuation group shows several have a small sample of sales for analysis; however, all medians are within acceptable range. The majority of sales are in Valuation Group 1; all measures of central tendency and qualitative measures are within acceptable range.

Valuation Groups 2, 5, 6, 7 and 9 have at least one, if not both qualitative measures above the acceptable range. Each of these five valuation groups display a regressive tendency, though most are too small to determine whether assessments in the subclass are truly regressive. Valuation Group 2 consists of a sufficient sample size and demonstrates significant regressivity and should be addressed by re-examining models and conditions on higher end properties in the next appraisal cycle. A substat for each of these five valuation groups can be found in the appendix of this report.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the abstract increased 7 percentage points more than the sales; in 2025 the county assessor established a new depreciation table in Atkinson to realign depreciation and better equalize property after subtle sales biases were detected in the appraisal process. This years result is expected, given the action that was taken for the current year.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	126	94.10	94.82	92.45	15.97	102.56
2	38	96.85	102.37	91.83	20.55	111.48
3	9	93.42	90.50	88.94	08.10	101.75
4	9	94.45	97.61	95.15	14.00	102.59
5	4	99.73	103.10	94.28	25.57	109.36
6	6	99.02	103.19	95.79	13.47	107.73
7	4	92.89	94.80	82.91	30.21	114.34
9	19	94.00	96.21	92.28	17.66	104.26
____ALL____	215	94.47	96.60	92.31	17.07	104.65

## 2026 Residential Correlation for Holt County

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### *Level of Value*

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

## 2026 Commercial Correlation for Holt County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The county assessor’s sales and verification processes were reviewed. The usability rate for the commercial class is above the statewide average. Review of sales supports that all arm’s-length transactions have been made available for measurement purposes.

A review of the valuation groups shows the commercial class is stratified into six valuation groups, although most have insufficient sales for analysis; the towns and villages have been stratified based on economic condition, with the three largest communities being separately stratified and the smallest five being grouped into two valuation groups. The county assessor complies with the six-year inspection and review cycle for the commercial class of property. The staff utilizes aerial imagery and physical inspection; a systematic plan has been developed and continues to be followed.

2026 Commercial Assessment Details for Holt County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	O'Neill	2023	2020	2023	2023	Small retail and storage warehouse occupancies were adjusted based on a sales study.
2	Atkinson	2022	2020	2022	2022	Small retail occupancies were adjusted based on a sales study.
3	Stuart	2024	2020	2024	2024	
4	Ewing & Chambers	*2026	2020	*2026	*2026	Lots in Chambers not on main street had the first acre increased. Storage warehouse occupancies were adjusted based on a sales study.
7	Page, Inman, and Emmet	2023, *2026	2020	2023, *2026	2023, *2026	2026 actions affected Page only
9	Rural	*2024	2020	2024	2024-2025	Land values in neighborhood 1070, 1071 and 4530 had adjustments based on land studies. Office building occupancies were adjusted based on a sales study.
<u>Additional comments:</u> Costing is the current 2020 Vanguard costing; however, Holt County uses 140% of manual level. All pickup work completed and placed on the assessment roll. * = assessment action for current year						

### *Description of Analysis*

The statistical sample in the commercial class consists of 58 qualified sales. The median is within recommended range. The mean and weighted mean are low, the weighted mean lacks correlation

## 2026 Commercial Correlation for Holt County

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with the other measures of central tendency. The COD is within acceptable range. The PRD is high; the class is generally regressive, and models should be examined throughout the reappraisal cycle.

Review by valuation group shows that the sample represents five of the six valuation groups. Most have too small of a sample for analysis; however, all medians are within acceptable range.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the abstract increased 6% more than the sales in total; three properties account for the majority of the variance.

### *Equalization and Quality of Assessment*

The sales analysis supports that values are within the acceptable range. The assessment practices of the county assessor indicate that values are uniform for the commercial class of property. The quality of assessment in the commercial class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	31	92.91	85.79	76.58	19.29	112.03
2	7	93.67	82.37	82.92	19.13	99.34
3	5	96.20	92.57	86.46	05.44	107.07
4	4	91.60	97.85	80.46	29.33	121.61
9	11	95.59	104.46	86.02	29.56	121.44
____ALL____	58	93.50	90.34	81.09	20.97	111.41

### *Level of Value*

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

# 2026 Agricultural Correlation for Holt County

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## *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The county’s sales and verification processes were reviewed. Sales questionnaires are mailed out for all sales. The sales usability percentage for Holt County is above the statewide average, however, review of the sales roster indicates all arm’s-length transactions have been made available for measurement purposes.

Market areas are evaluated to ensure that geographical and topographical differences that affect market value are 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 six-year inspection and review cycle of the county is examined; the county remains in compliance with statutory requirements. For the agricultural class, homes and outbuildings are reviewed at the same time as rural residential homes in the township being reviewed. To complete the review, the county utilizes both physical inspections and aerial imagery. Aerial imagery is inspected for changes to the land use. Questionnaires are mailed out to gather as much information regarding CRP acres as possible.

2026 Agricultural Assessment Details for Holt County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	*2026	2020	*2026	2022-*2026	4 townships were inspected as part of the six-year reiew.
AB DW	Agricultural dwellings	*2026	2020	*2026	2022-*2026	4 townships were inspected as part of the six-year reiew.
<u>Additional comments:</u> * = assessment action for current year						

## 2026 Agricultural Correlation for Holt County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Middle section of the county	2020-*2025	Irrigated increased approximately 11-13%, dryland and grassland did not change
2	Very southeast corner of the county	2020-*2025	Irrigated and dryland did not change, and grassland increased 10%.
3	Northern, western and south central part of the county	2020-*2025	Irrigated increased approximately 45%, grassland 10% and dryland no change
4	Southwest corner of county along with one geo code in the south central	2020-*2025	Irrigated increased approximately 45%, dryland and grassland have no change
<u>Additional comments:</u> Intensive Use per acre value increased from \$2,500 to \$5,000 county wide, and the Farm Homesites per acre value increased from \$15,000 to \$16,500 county wide. * = assessment action for current year			

### *Description of Analysis*

The agricultural sample consists of 141 qualified sales. All three measures of central tendency are within acceptable range and closely correlate. The confidence interval supports a level of value within the acceptable range.

Review of the four market areas indicate Market Area 1, 2, and 3 are within the acceptable range. Market Area 4 with nine sales is high. Further review of the 80% Majority Land Use (MLU) substrata shows all subclasses have medians in the acceptable range, except for grassland in Market Area 4. Grassland values in market area 4 were increased approximately 12% in the previous assessment year, with no further change made for the current year.

The median of the nine sales is high at 76%, however, when comparing the average acre value comparison of Holt to the surrounding county grassland values Holt County has the lowest average acre value, indicating that grassland is not over assessed. Several additional statistics and tables concerning grassland can be found in the appendix of this report. A substat of 80% MLU grassland highlights the dispersion in the sample. Two whatif statistics have been provided, demonstrating that it would take a 6% decrease to move the grassland median to midpoint; this statistic is offered as both a substat and a profile of the overall class. It is noted that the adjustment does bring grassland in Market Area 4 into the acceptable range but does little to improve the qualitative statistics of the overall class. Finally, a hypothetical LCG Chart can be found in the appendix of this report; indicating that the adjustment would result in values being significantly lower than surrounding counties. The adjustment does not improve equalization, regardless of whether equalization is measured with qualitative statistics or a comparison of values to adjacent markets. For that reason, the adjustment is not recommended. When comparing the schedule of all other values to the adjoining counties with similar markets it appears the Holt County values are relatively similar and equalized. The Holt County assessor has achieved an acceptable level of value.

## 2026 Agricultural Correlation for Holt County

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows changes consistent with the assessment actions reported by the county assessor.

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 are treated similarly to the rural residential improvements and are equalized at the statutory required level. Agricultural land 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	44	70.06	73.93	71.28	14.50	103.72
1	29	70.22	75.97	71.84	15.89	105.75
2	5	69.01	70.59	70.97	04.01	99.46
3	10	68.84	69.68	69.97	15.70	99.59
<b>_____ Dry _____</b>						
County	2	70.31	70.31	70.20	02.23	100.16
1	1	71.88	71.88	71.88	00.00	100.00
3	1	68.74	68.74	68.74	00.00	100.00
<b>_____ Grass _____</b>						
County	73	70.64	70.99	68.75	21.25	103.26
1	15	70.96	66.85	62.92	17.02	106.25
3	49	68.75	72.86	69.94	21.75	104.18
4	9	76.47	67.70	72.10	25.28	93.90
<b>_____ ALL _____</b>	<b>141</b>	<b>70.64</b>	<b>73.66</b>	<b>70.74</b>	<b>20.53</b>	<b>104.13</b>

### ***Level of Value***

Based on analysis of all available information, the level of value of agricultural land in Holt County is 71%.

### ***Level of Value of School Bond Valuation – LB2 (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%.

## 2026 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>94</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>71</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 7th day of April, 2026.



\_\_\_\_\_  
Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Holt County

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### Residential Real Property - Current

Number of Sales	215	Median	94.47
Total Sales Price	\$36,034,544	Mean	96.60
Total Adj. Sales Price	\$36,034,544	Wgt. Mean	92.31
Total Assessed Value	\$33,264,393	Average Assessed Value of the Base	\$130,944
Avg. Adj. Sales Price	\$167,603	Avg. Assessed Value	\$154,718

### Confidence Interval - Current

95% Median C.I	92.41 to 98.04
95% Wgt. Mean C.I	89.73 to 94.89
95% Mean C.I	93.47 to 99.73
% of Value of the Class of all Real Property Value in the County	12.55
% of Records Sold in the Study Period	5.18
% of Value Sold in the Study Period	6.13

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	207	95	95.04
2024	219	95	94.71
2023	279	94	94.39
2022	281	93	93.04

## 2026 Commission Summary for Holt County

### Commercial Real Property - Current

Number of Sales	58	Median	93.50
Total Sales Price	\$11,128,396	Mean	90.34
Total Adj. Sales Price	\$11,128,396	Wgt. Mean	81.09
Total Assessed Value	\$9,024,564	Average Assessed Value of the Base	\$175,631
Avg. Adj. Sales Price	\$191,869	Avg. Assessed Value	\$155,596

### Confidence Interval - Current

95% Median C.I	85.32 to 96.03
95% Wgt. Mean C.I	71.25 to 90.94
95% Mean C.I	82.73 to 97.95
% of Value of the Class of all Real Property Value in the County	3.91
% of Records Sold in the Study Period	6.02
% of Value Sold in the Study Period	5.33

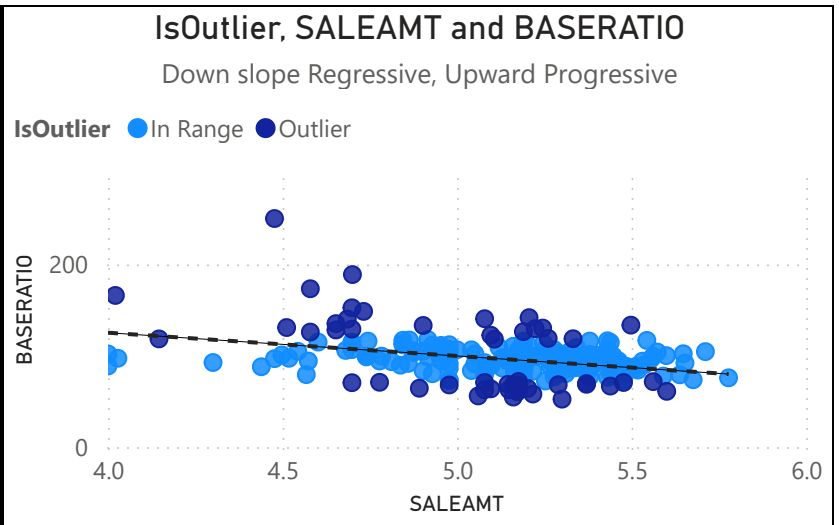
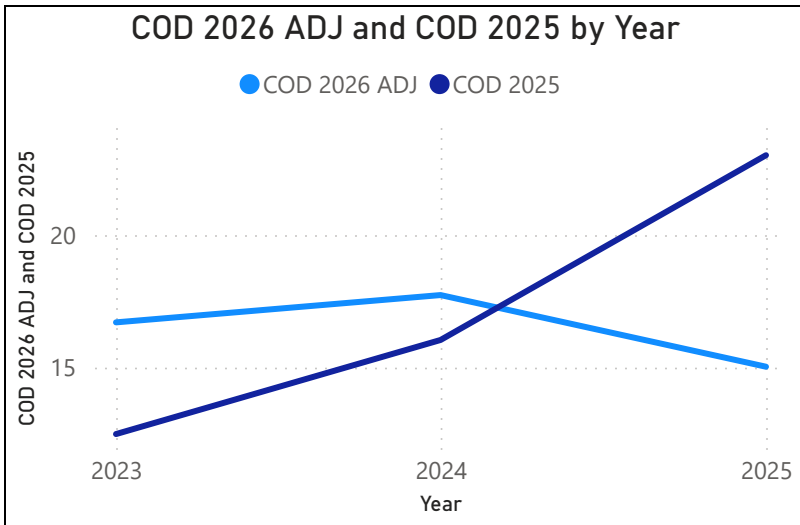
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	48	94	93.52
2024	59	94	93.58
2023	53	93	93.32
2022	45	93	93.26

# Holt Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	126	94.10	84.89	10.85%	94.82	81.45	16.42%	92.45	79.52	16.27%
2	38	96.85	85.87	12.78%	102.37	88.98	15.05%	91.83	81.55	12.61%
3	9	93.42	66.45	40.59%	90.50	67.94	33.21%	88.94	61.22	45.27%
4	9	94.45	84.49	11.78%	97.61	98.67	-1.07%	95.15	96.51	-1.41%
5	4	99.73	84.31	18.28%	103.10	84.68	21.75%	94.28	78.05	20.81%
6	6	99.02	94.09	5.25%	103.19	89.21	15.67%	95.79	82.87	15.60%
7	4	92.89	70.20	32.32%	94.80	76.19	24.43%	82.91	68.09	21.76%
9	19	94.00	85.81	9.55%	96.21	83.64	15.03%	92.28	80.38	14.81%
<b>Total</b>	<b>215</b>	<b>94.47</b>	<b>84.49</b>	<b>11.80%</b>	<b>96.60</b>	<b>83.31</b>	<b>15.96%</b>	<b>92.31</b>	<b>79.66</b>	<b>15.88%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	126	15.98	18.28	-12.60%	102.57	102.43	0.13%	54.66	20.41	167.79%	250.15	124.94	100.22%
2	38	20.54	20.64	-0.47%	111.48	109.11	2.17%	66.71	56.72	17.62%	188.81	158.02	19.49%
3	9	8.10	29.00	-72.06%	101.75	110.96	-8.31%	70.42	23.53	199.24%	103.33	94.84	8.94%
4	9	14.00	23.89	-41.39%	102.59	102.23	0.35%	64.31	70.22	-8.41%	148.48	179.55	-17.30%
5	4	25.57	24.13	5.97%	109.35	108.51	0.78%	72.91	62.81	16.08%	140.04	107.31	30.51%
6	6	13.47	12.20	10.42%	107.73	107.65	0.07%	77.94	55.13	41.38%	128.12	112.18	14.20%
7	4	30.21	26.74	12.98%	114.34	111.89	2.19%	62.64	56.32	11.22%	130.78	108.03	21.07%
9	19	17.66	17.56	0.56%	104.25	104.06	0.19%	52.38	47.86	9.45%	140.45	119.56	17.47%
<b>Total</b>	<b>215</b>	<b>17.08</b>	<b>19.53</b>	<b>-12.53%</b>	<b>104.64</b>	<b>104.57</b>	<b>0.07%</b>	<b>52.38</b>	<b>20.41</b>	<b>156.65%</b>	<b>250.15</b>	<b>179.55</b>	<b>39.32%</b>



**45 Holt**  
**RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 215  
 Total Sales Price : 36,034,544  
 Total Adj. Sales Price : 36,034,544  
 Total Assessed Value : 33,264,393  
 Avg. Adj. Sales Price : 167,603  
 Avg. Assessed Value : 154,718

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 97  
 COD : 17.07  
 PRD : 104.65

COV : 24.27  
 STD : 23.44  
 Avg. Abs. Dev : 16.13  
 MAX Sales Ratio : 250.15  
 MIN Sales Ratio : 52.38

95% Median C.I. : 92.41 to 98.04  
 95% Wgt. Mean C.I. : 89.73 to 94.89  
 95% Mean C.I. : 93.47 to 99.73

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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-23 To 31-DEC-23	30	94.46	104.37	99.62	16.71	104.77	68.54	188.81	91.55 to 106.84	133,242	132,742	
01-JAN-24 To 31-MAR-24	16	95.74	103.94	91.37	25.59	113.76	54.66	250.15	79.31 to 114.86	196,650	179,678	
01-APR-24 To 30-JUN-24	33	99.72	97.24	97.35	10.91	99.89	70.84	129.54	92.41 to 103.95	188,273	183,281	
01-JUL-24 To 30-SEP-24	27	100.04	98.59	90.26	20.49	109.23	52.38	165.94	82.29 to 108.85	168,097	151,727	
01-OCT-24 To 31-DEC-24	25	98.04	99.45	97.45	18.99	102.05	62.64	173.28	85.20 to 111.19	139,123	135,571	
01-JAN-25 To 31-MAR-25	19	93.17	94.96	93.90	19.71	101.13	55.93	148.48	79.24 to 113.45	151,122	141,897	
01-APR-25 To 30-JUN-25	18	94.32	89.81	85.62	12.62	104.89	60.95	118.02	76.98 to 98.00	174,106	149,070	
01-JUL-25 To 30-SEP-25	47	89.49	89.30	86.57	13.35	103.15	57.95	133.08	83.58 to 95.27	184,170	159,443	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	106	98.76	100.61	95.01	17.11	105.89	52.38	250.15	93.42 to 102.11	168,823	160,396	
01-OCT-24 To 30-SEP-25	109	91.26	92.70	89.65	16.48	103.40	55.93	173.28	88.35 to 97.07	166,415	149,196	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	101	98.97	99.21	94.43	17.73	105.06	52.38	250.15	93.42 to 102.11	172,040	162,465	
<u>ALL</u>	215	94.47	96.60	92.31	17.07	104.65	52.38	250.15	92.41 to 98.04	167,603	154,718	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	126	94.10	94.82	92.45	15.97	102.56	54.66	250.15	90.41 to 98.16	181,337	167,644	
2	38	96.85	102.37	91.83	20.55	111.48	66.71	188.81	88.35 to 105.75	151,286	138,921	
3	9	93.42	90.50	88.94	08.10	101.75	70.42	103.33	80.14 to 99.29	116,289	103,431	
4	9	94.45	97.61	95.15	14.00	102.59	64.31	148.48	87.85 to 104.78	60,733	57,785	
5	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566	
6	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254	
7	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411	
9	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995	
<u>ALL</u>	215	94.47	96.60	92.31	17.07	104.65	52.38	250.15	92.41 to 98.04	167,603	154,718	

**45 Holt**  
**RESIDENTIAL**

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 MEAN : 97  
 COD : 17.07  
 PRD : 104.65

COV : 24.27  
 STD : 23.44  
 Avg. Abs. Dev : 16.13  
 MAX Sales Ratio : 250.15  
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 95% Wgt. Mean C.I. : 89.73 to 94.89  
 95% Mean C.I. : 93.47 to 99.73

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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	215	94.47	96.60	92.31	17.07	104.65	52.38	250.15	92.41 to 98.04	167,603	154,718
06											
07											
<u>ALL</u>	215	94.47	96.60	92.31	17.07	104.65	52.38	250.15	92.41 to 98.04	167,603	154,718

**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	5	101.89	114.42	114.96	19.31	99.53	88.74	165.94	N/A	11,035	12,686
Less Than 30,000	7	97.17	107.50	103.33	17.21	104.04	87.87	165.94	87.87 to 165.94	14,668	15,157
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	215	94.47	96.60	92.31	17.07	104.65	52.38	250.15	92.41 to 98.04	167,603	154,718
Greater Than 14,999	210	94.30	96.18	92.28	16.96	104.23	52.38	250.15	91.93 to 98.00	171,330	158,100
Greater Than 29,999	208	94.46	96.23	92.28	17.04	104.28	52.38	250.15	91.93 to 98.04	172,749	159,415
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	5	101.89	114.42	114.96	19.31	99.53	88.74	165.94	N/A	11,035	12,686
15,000 TO 29,999	2	90.19	90.19	89.82	02.57	100.41	87.87	92.51	N/A	23,750	21,333
30,000 TO 59,999	27	114.86	122.72	121.83	21.51	100.73	70.42	250.15	99.38 to 130.78	44,214	53,866
60,000 TO 99,999	33	99.52	97.90	97.69	13.12	100.21	64.31	133.08	91.55 to 106.84	81,358	79,479
100,000 TO 149,999	35	88.82	87.85	87.38	18.23	100.54	54.66	140.45	79.57 to 95.27	130,714	114,218
150,000 TO 249,999	72	93.40	93.11	92.86	14.07	100.27	52.38	141.62	88.35 to 98.16	189,955	176,387
250,000 TO 499,999	39	90.21	90.10	89.79	13.06	100.35	60.95	133.44	80.14 to 96.54	325,295	292,086
500,000 TO 999,999	2	90.08	90.08	88.99	15.93	101.22	75.73	104.43	N/A	557,500	496,108
1,000,000 +											
<u>ALL</u>	215	94.47	96.60	92.31	17.07	104.65	52.38	250.15	92.41 to 98.04	167,603	154,718

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	38	Median :	97	COV :	28.27	95% Median C.I. :	88.35 to 105.75
Total Sales Price :	5,748,886	Wgt. Mean :	92	STD :	28.94	95% Wgt. Mean C.I. :	85.75 to 97.91
Total Adj. Sales Price :	5,748,886	Mean :	102	Avg. Abs. Dev :	19.90	95% Mean C.I. :	93.17 to 111.57
Total Assessed Value :	5,279,006						
Avg. Adj. Sales Price :	151,286	COD :	20.55	MAX Sales Ratio :	188.81		
Avg. Assessed Value :	138,921	PRD :	111.48	MIN Sales Ratio :	66.71		

What IF

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>											
10/01/2023 To 12/31/2023	7	111.26	115.61	105.04	19.90	110.06	86.75	188.81	86.75 to 188.81	89,309	93,813
01/01/2024 To 03/31/2024	1	79.31	79.31	79.31		100.00	79.31	79.31	N/A	280,000	222,060
04/01/2024 To 06/30/2024	4	98.76	93.31	95.59	08.20	97.61	71.75	103.95	N/A	165,625	158,317
07/01/2024 To 09/30/2024	8	101.15	110.11	88.87	29.35	123.90	66.71	165.94	66.71 to 165.94	147,215	130,827
10/01/2024 To 12/31/2024	3	115.99	133.49	119.98	17.85	111.26	111.19	173.28	N/A	117,667	141,179
01/01/2025 To 03/31/2025	1	79.04	79.04	79.04		100.00	79.04	79.04	N/A	280,000	221,324
04/01/2025 To 06/30/2025	5	97.16	90.42	85.16	16.41	106.18	68.18	118.02	N/A	152,200	129,618
07/01/2025 To 09/30/2025	9	92.60	90.63	88.69	09.63	102.19	70.62	111.43	80.22 to 98.24	178,833	158,603
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	20	98.76	107.13	93.20	23.13	114.95	66.71	188.81	86.75 to 111.84	137,269	127,932
10/01/2024 To 09/30/2025	18	96.00	97.07	90.57	17.03	107.18	68.18	173.28	80.22 to 111.19	166,861	151,132
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	16	101.40	108.37	94.03	24.25	115.25	66.71	173.28	79.31 to 135.10	154,576	145,342
<u>ALL</u>											
10/01/2023 To 09/30/2025	38	96.85	102.37	91.83	20.55	111.48	66.71	188.81	88.35 to 105.75	151,286	138,921

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	38	96.85	102.37	91.83	20.55	111.48	66.71	188.81	88.35 to 105.75	151,286	138,921
<u>ALL</u>											
10/01/2023 To 09/30/2025	38	96.85	102.37	91.83	20.55	111.48	66.71	188.81	88.35 to 105.75	151,286	138,921

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	38	Median :	97	COV :	28.27	95% Median C.I. :	88.35 to 105.75
Total Sales Price :	5,748,886	Wgt. Mean :	92	STD :	28.94	95% Wgt. Mean C.I. :	85.75 to 97.91
Total Adj. Sales Price :	5,748,886	Mean :	102	Avg. Abs. Dev :	19.90	95% Mean C.I. :	93.17 to 111.57
Total Assessed Value :	5,279,006						
Avg. Adj. Sales Price :	151,286	COD :	20.55	MAX Sales Ratio :	188.81		
Avg. Assessed Value :	138,921	PRD :	111.48	MIN Sales Ratio :	66.71		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	38	96.85	102.37	91.83	20.55	111.48	66.71	188.81	88.35 to 105.75	151,286	138,921
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	38	96.85	102.37	91.83	20.55	111.48	66.71	188.81	88.35 to 105.75	151,286	138,921

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Total Adj. Sales Price :	5,748,886	Mean :	102	Avg. Abs. Dev :	19.90	95% Mean C.I. :	93.17 to 111.57
Total Assessed Value :	5,279,006						
Avg. Adj. Sales Price :	151,286	COD :	20.55	MAX Sales Ratio :	188.81		
Avg. Assessed Value :	138,921	PRD :	111.48	MIN Sales Ratio :	66.71		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	165.94	165.94	165.94		100.00	165.94	165.94	N/A	10,500	17,424
Less Than 30,000	1	165.94	165.94	165.94		100.00	165.94	165.94	N/A	10,500	17,424
__ Ranges Excl. Low \$ __											
Greater Than 4,999	38	96.85	102.37	91.83	20.55	111.48	66.71	188.81	88.35 to 105.75	151,286	138,921
Greater Than 15,000	37	96.54	100.65	91.69	19.23	109.77	66.71	188.81	88.35 to 103.95	155,092	142,205
Greater Than 30,000	37	96.54	100.65	91.69	19.23	109.77	66.71	188.81	88.35 to 103.95	155,092	142,205
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	165.94	165.94	165.94		100.00	165.94	165.94	N/A	10,500	17,424
15,000 TO 29,999											
30,000 TO 59,999	8	130.47	134.63	135.09	21.29	99.66	97.16	188.81	97.16 to 188.81	44,646	60,310
60,000 TO 99,999	7	98.85	99.77	99.63	10.05	100.14	80.22	111.84	80.22 to 111.84	81,786	81,481
100,000 TO 149,999	1	118.02	118.02	118.02		100.00	118.02	118.02	N/A	128,000	151,066
150,000 TO 249,999	15	88.35	88.96	88.29	13.02	100.76	68.18	115.99	72.32 to 98.24	187,381	165,440
250,000 TO 499,999	6	79.18	82.70	84.28	13.35	98.13	66.71	103.95	66.71 to 103.95	311,667	262,678
500,000 TO 999,999											
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	38	96.85	102.37	91.83	20.55	111.48	66.71	188.81	88.35 to 105.75	151,286	138,921

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	100	COV :	30.19	95% Median C.I. :	N/A
Total Sales Price :	371,500	Wgt. Mean :	94	STD :	31.13	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	371,500	Mean :	103	Avg. Abs. Dev :	25.50	95% Mean C.I. :	53.57 to 152.63
Total Assessed Value :	350,265						
Avg. Adj. Sales Price :	92,875	COD :	25.57	MAX Sales Ratio :	140.04		
Avg. Assessed Value :	87,566	PRD :	109.36	MIN Sales Ratio :	72.91		

What IF

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>											
10/01/2023 To 12/31/2023	1	140.04	140.04	140.04	100.00	140.04	140.04		N/A	48,500	67,920
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	72.91	72.91	72.91	100.00	72.91	72.91		N/A	95,000	69,263
07/01/2024 To 09/30/2024	1	82.29	82.29	82.29	100.00	82.29	82.29		N/A	155,000	127,557
10/01/2024 To 12/31/2024	1	117.16	117.16	117.16	100.00	117.16	117.16		N/A	73,000	85,525
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	3	82.29	98.41	88.69	27.20	110.96	72.91	140.04	N/A	99,500	88,247
10/01/2024 To 09/30/2025	1	117.16	117.16	117.16	100.00	117.16	117.16		N/A	73,000	85,525
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	3	82.29	90.79	87.41	17.92	103.87	72.91	117.16	N/A	107,667	94,115
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	100	COV :	30.19	95% Median C.I. :	N/A
Total Sales Price :	371,500	Wgt. Mean :	94	STD :	31.13	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	371,500	Mean :	103	Avg. Abs. Dev :	25.50	95% Mean C.I. :	53.57 to 152.63
Total Assessed Value :	350,265						
Avg. Adj. Sales Price :	92,875	COD :	25.57	MAX Sales Ratio :	140.04		
Avg. Assessed Value :	87,566	PRD :	109.36	MIN Sales Ratio :	72.91		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	100	COV :	30.19	95% Median C.I. :	N/A
Total Sales Price :	371,500	Wgt. Mean :	94	STD :	31.13	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	371,500	Mean :	103	Avg. Abs. Dev :	25.50	95% Mean C.I. :	53.57 to 152.63
Total Assessed Value :	350,265						
Avg. Adj. Sales Price :	92,875	COD :	25.57	MAX Sales Ratio :	140.04		
Avg. Assessed Value :	87,566	PRD :	109.36	MIN Sales Ratio :	72.91		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566
Greater Than 15,000	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566
Greater Than 30,000	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	140.04	140.04	140.04		100.00	140.04	140.04	N/A	48,500	67,920
60,000 TO 99,999	2	95.04	95.04	92.14	23.28	103.15	72.91	117.16	N/A	84,000	77,394
100,000 TO 149,999											
150,000 TO 249,999	1	82.29	82.29	82.29		100.00	82.29	82.29	N/A	155,000	127,557
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	4	99.73	103.10	94.28	25.57	109.36	72.91	140.04	N/A	92,875	87,566

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	99	COV :	18.25	95% Median C.I. :	77.94 to 128.12
Total Sales Price :	1,010,000	Wgt. Mean :	96	STD :	18.83	95% Wgt. Mean C.I. :	78.32 to 113.27
Total Adj. Sales Price :	1,010,000	Mean :	103	Avg. Abs. Dev :	13.34	95% Mean C.I. :	83.43 to 122.95
Total Assessed Value :	967,524						
Avg. Adj. Sales Price :	168,333	COD :	13.47	MAX Sales Ratio :	128.12		
Avg. Assessed Value :	161,254	PRD :	107.73	MIN Sales Ratio :	77.94		

What IF

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>											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	2	99.02	99.02	99.02	00.05	100.00	98.97	99.07	N/A	155,000	153,488
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	2	107.53	107.53	102.57	13.83	104.84	92.66	122.40	N/A	187,500	192,325
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	128.12	128.12	128.12		100.00	128.12	128.12	N/A	45,000	57,654
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	1	77.94	77.94	77.94		100.00	77.94	77.94	N/A	280,000	218,245
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	4	99.02	103.28	100.97	07.53	102.29	92.66	122.40	N/A	171,250	172,906
10/01/2024 To 09/30/2025	2	103.03	103.03	84.89	24.35	121.37	77.94	128.12	N/A	162,500	137,950
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	4	99.02	103.28	100.97	07.53	102.29	92.66	122.40	N/A	171,250	172,906
<u>ALL</u>											
10/01/2023 To 09/30/2025	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
6	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254
<u>ALL</u>											
10/01/2023 To 09/30/2025	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	99	COV :	18.25	95% Median C.I. :	77.94 to 128.12
Total Sales Price :	1,010,000	Wgt. Mean :	96	STD :	18.83	95% Wgt. Mean C.I. :	78.32 to 113.27
Total Adj. Sales Price :	1,010,000	Mean :	103	Avg. Abs. Dev :	13.34	95% Mean C.I. :	83.43 to 122.95
Total Assessed Value :	967,524						
Avg. Adj. Sales Price :	168,333	COD :	13.47	MAX Sales Ratio :	128.12		
Avg. Assessed Value :	161,254	PRD :	107.73	MIN Sales Ratio :	77.94		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	99	COV :	18.25	95% Median C.I. :	77.94 to 128.12
Total Sales Price :	1,010,000	Wgt. Mean :	96	STD :	18.83	95% Wgt. Mean C.I. :	78.32 to 113.27
Total Adj. Sales Price :	1,010,000	Mean :	103	Avg. Abs. Dev :	13.34	95% Mean C.I. :	83.43 to 122.95
Total Assessed Value :	967,524						
Avg. Adj. Sales Price :	168,333	COD :	13.47	MAX Sales Ratio :	128.12		
Avg. Assessed Value :	161,254	PRD :	107.73	MIN Sales Ratio :	77.94		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___Ranges Excl. Low \$___											
Greater Than 4,999	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254
Greater Than 15,000	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254
Greater Than 30,000	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	128.12	128.12	128.12		100.00	128.12	128.12	N/A	45,000	57,654
60,000 TO 99,999											
100,000 TO 149,999	1	122.40	122.40	122.40		100.00	122.40	122.40	N/A	125,000	152,996
150,000 TO 249,999	2	99.02	99.02	99.02	00.05	100.00	98.97	99.07	N/A	155,000	153,488
250,000 TO 499,999	2	85.30	85.30	84.89	08.63	100.48	77.94	92.66	N/A	265,000	224,949
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	6	99.02	103.19	95.79	13.47	107.73	77.94	128.12	77.94 to 128.12	168,333	161,254

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	93	COV :	35.03	95% Median C.I. :	N/A
Total Sales Price :	262,500	Wgt. Mean :	83	STD :	33.21	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	262,500	Mean :	95	Avg. Abs. Dev :	28.06	95% Mean C.I. :	41.96 to 147.64
Total Assessed Value :	217,644						
Avg. Adj. Sales Price :	65,625	COD :	30.21	MAX Sales Ratio :	130.78		
Avg. Assessed Value :	54,411	PRD :	114.34	MIN Sales Ratio :	62.64		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	130.78	130.78	130.78		100.00	130.78	130.78	N/A	32,500	42,505
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	70.84	70.84	70.84		100.00	70.84	70.84	N/A	60,000	42,505
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	1	62.64	62.64	62.64		100.00	62.64	62.64	N/A	120,000	75,169
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	1	114.93	114.93	114.93		100.00	114.93	114.93	N/A	50,000	57,465
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	2	100.81	100.81	91.90	29.73	109.70	70.84	130.78	N/A	46,250	42,505
10/01/2024 To 09/30/2025	2	88.79	88.79	78.02	29.45	113.80	62.64	114.93	N/A	85,000	66,317
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	2	66.74	66.74	65.37	06.14	102.10	62.64	70.84	N/A	90,000	58,837
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
7	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	93	COV :	35.03	95% Median C.I. :	N/A
Total Sales Price :	262,500	Wgt. Mean :	83	STD :	33.21	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	262,500	Mean :	95	Avg. Abs. Dev :	28.06	95% Mean C.I. :	41.96 to 147.64
Total Assessed Value :	217,644						
Avg. Adj. Sales Price :	65,625	COD :	30.21	MAX Sales Ratio :	130.78		
Avg. Assessed Value :	54,411	PRD :	114.34	MIN Sales Ratio :	62.64		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	93	COV :	35.03	95% Median C.I. :	N/A
Total Sales Price :	262,500	Wgt. Mean :	83	STD :	33.21	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	262,500	Mean :	95	Avg. Abs. Dev :	28.06	95% Mean C.I. :	41.96 to 147.64
Total Assessed Value :	217,644						
Avg. Adj. Sales Price :	65,625	COD :	30.21	MAX Sales Ratio :	130.78		
Avg. Assessed Value :	54,411	PRD :	114.34	MIN Sales Ratio :	62.64		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$___											
Greater Than 4,999	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411
Greater Than 15,000	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411
Greater Than 30,000	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411
___ Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	122.86	122.86	121.18	06.45	101.39	114.93	130.78	N/A	41,250	49,985
60,000 TO 99,999	1	70.84	70.84	70.84		100.00	70.84	70.84	N/A	60,000	42,505
100,000 TO 149,999	1	62.64	62.64	62.64		100.00	62.64	62.64	N/A	120,000	75,169
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	4	92.89	94.80	82.91	30.21	114.34	62.64	130.78	N/A	65,625	54,411

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	7	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	19	Median :	94	COV :	21.93	95% Median C.I. :	82.99 to 112.73
Total Sales Price :	4,200,000	Wgt. Mean :	92	STD :	21.10	95% Wgt. Mean C.I. :	83.06 to 101.51
Total Adj. Sales Price :	4,200,000	Mean :	96	Avg. Abs. Dev :	16.60	95% Mean C.I. :	86.04 to 106.38
Total Assessed Value :	3,875,899						
Avg. Adj. Sales Price :	221,053	COD :	17.66	MAX Sales Ratio :	140.45		
Avg. Assessed Value :	203,995	PRD :	104.26	MIN Sales Ratio :	52.38		

What IF

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>											
10/01/2023 To 12/31/2023	4	90.84	101.37	96.24	17.46	105.33	83.34	140.45	N/A	222,500	214,127
01/01/2024 To 03/31/2024	1	73.64	73.64	73.64		100.00	73.64	73.64	N/A	475,000	349,769
04/01/2024 To 06/30/2024	5	99.72	96.90	96.46	11.19	100.46	81.50	113.51	N/A	229,000	220,900
07/01/2024 To 09/30/2024	3	112.73	93.70	89.70	18.81	104.46	52.38	115.99	N/A	163,333	146,506
10/01/2024 To 12/31/2024	1	126.32	126.32	126.32		100.00	126.32	126.32	N/A	155,000	195,793
01/01/2025 To 03/31/2025	1	88.43	88.43	88.43		100.00	88.43	88.43	N/A	305,000	269,715
04/01/2025 To 06/30/2025	1	102.77	102.77	102.77		100.00	102.77	102.77	N/A	195,000	200,392
07/01/2025 To 09/30/2025	3	90.67	88.57	84.35	13.87	105.00	68.65	106.40	N/A	181,667	153,234
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	13	94.00	95.75	91.68	18.63	104.44	52.38	140.45	81.50 to 113.51	230,769	211,561
10/01/2024 To 09/30/2025	6	96.72	97.21	93.80	15.12	103.64	68.65	126.32	68.65 to 126.32	200,000	187,600
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	10	103.25	96.56	92.26	17.93	104.66	52.38	126.32	73.64 to 115.99	226,500	208,958
<u>ALL</u>											
10/01/2023 To 09/30/2025	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
9	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995
<u>ALL</u>											
10/01/2023 To 09/30/2025	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	19	Median :	94	COV :	21.93	95% Median C.I. :	82.99 to 112.73
Total Sales Price :	4,200,000	Wgt. Mean :	92	STD :	21.10	95% Wgt. Mean C.I. :	83.06 to 101.51
Total Adj. Sales Price :	4,200,000	Mean :	96	Avg. Abs. Dev :	16.60	95% Mean C.I. :	86.04 to 106.38
Total Assessed Value :	3,875,899						
Avg. Adj. Sales Price :	221,053	COD :	17.66	MAX Sales Ratio :	140.45		
Avg. Assessed Value :	203,995	PRD :	104.26	MIN Sales Ratio :	52.38		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	19	Median :	94	COV :	21.93	95% Median C.I. :	82.99 to 112.73
Total Sales Price :	4,200,000	Wgt. Mean :	92	STD :	21.10	95% Wgt. Mean C.I. :	83.06 to 101.51
Total Adj. Sales Price :	4,200,000	Mean :	96	Avg. Abs. Dev :	16.60	95% Mean C.I. :	86.04 to 106.38
Total Assessed Value :	3,875,899						
Avg. Adj. Sales Price :	221,053	COD :	17.66	MAX Sales Ratio :	140.45		
Avg. Assessed Value :	203,995	PRD :	104.26	MIN Sales Ratio :	52.38		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995
Greater Than 15,000	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995
Greater Than 30,000	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	112.73	112.73	112.73		100.00	112.73	112.73	N/A	50,000	56,367
60,000 TO 99,999											
100,000 TO 149,999	2	123.43	123.43	124.16	13.80	99.41	106.40	140.45	N/A	115,000	142,789
150,000 TO 249,999	10	89.18	92.43	91.30	19.53	101.24	52.38	126.32	68.65 to 115.99	197,500	180,324
250,000 TO 499,999	6	91.22	90.68	88.98	10.40	101.91	73.64	106.77	73.64 to 106.77	324,167	288,452
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	19	94.00	96.21	92.28	17.66	104.26	52.38	140.45	82.99 to 112.73	221,053	203,995

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

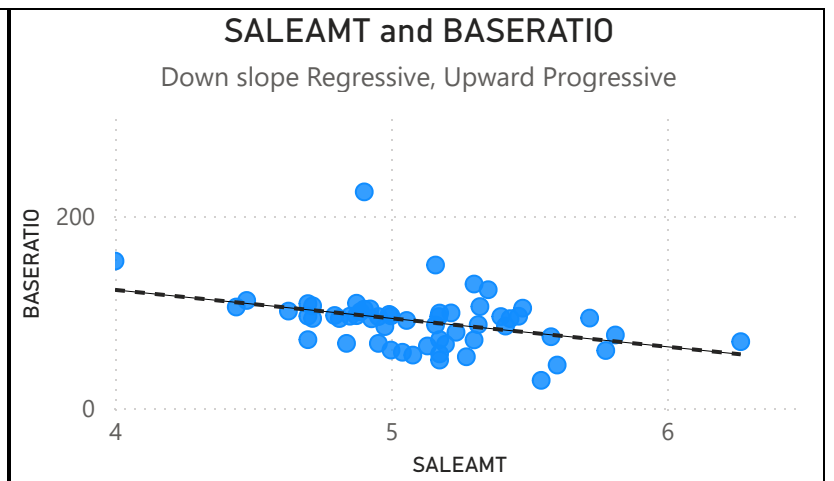
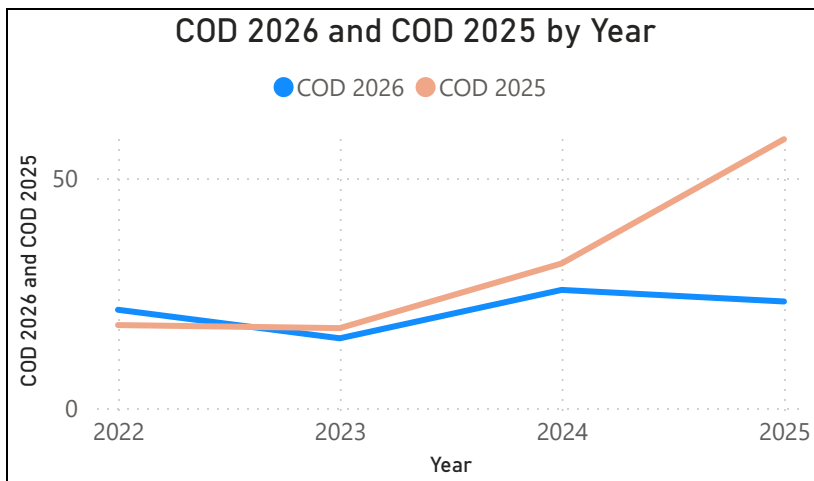
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	9	Total	Increase	0%

What IF

# Holt Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	31	92.91	78.13	18.92%	85.79	78.39	9.44%	76.58	71.68	6.83%
2	7	93.67	85.15	10.00%	82.37	71.71	14.87%	82.92	77.00	7.69%
3	5	96.20	62.30	54.41%	92.57	75.24	23.04%	86.46	71.58	20.79%
4	4	91.60	73.18	25.17%	97.85	87.53	11.78%	80.46	69.83	15.22%
9	11	95.59	74.21	28.80%	104.45	106.73	-2.13%	86.02	76.18	12.92%
<b>Total</b>	<b>58</b>	<b>93.50</b>	<b>77.23</b>	<b>21.06%</b>	<b>90.33</b>	<b>83.32</b>	<b>8.42%</b>	<b>81.09</b>	<b>73.58</b>	<b>10.22%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	31	19.29	24.03	-19.74%	112.03	109.36	9.44%	28.81	25.08	14.89%	148.92	148.92	0.00%
2	7	19.13	33.69	-43.21%	99.34	93.13	14.87%	53.36	14.40	270.44%	102.95	120.56	-14.61%
3	5	5.43	24.50	-77.82%	107.07	105.11	23.04%	74.24	58.94	25.95%	98.91	98.91	0.00%
4	4	29.33	38.97	-24.72%	121.61	125.35	11.78%	55.13	49.58	11.19%	153.06	154.19	-0.73%
9	11	29.56	64.93	-54.47%	121.42	140.10	-2.13%	56.38	40.22	40.19%	225.12	399.51	-43.65%
<b>Total</b>	<b>58</b>	<b>20.97</b>	<b>34.16</b>	<b>-38.61%</b>	<b>111.39</b>	<b>113.24</b>	<b>8.42%</b>	<b>28.81</b>	<b>14.40</b>	<b>100.04%</b>	<b>225.12</b>	<b>399.51</b>	<b>-43.65%</b>



**45 Holt**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 58  
 Total Sales Price : 11,128,396  
 Total Adj. Sales Price : 11,128,396  
 Total Assessed Value : 9,024,564  
 Avg. Adj. Sales Price : 191,869  
 Avg. Assessed Value : 155,596

MEDIAN : 94  
 WGT. MEAN : 81  
 MEAN : 90  
 COD : 20.97  
 PRD : 111.41

COV : 32.74  
 STD : 29.58  
 Avg. Abs. Dev : 19.61  
 MAX Sales Ratio : 225.12  
 MIN Sales Ratio : 28.81

95% Median C.I. : 85.32 to 96.03  
 95% Wgt. Mean C.I. : 71.25 to 90.94  
 95% Mean C.I. : 82.73 to 97.95

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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-22 To 31-DEC-22	6	82.71	85.97	84.67	21.35	101.54	49.94	129.14	49.94 to 129.14	261,167	221,132	
01-JAN-23 To 31-MAR-23	7	93.19	87.87	75.89	22.88	115.79	28.81	123.20	28.81 to 123.20	145,643	110,527	
01-APR-23 To 30-JUN-23	3	98.91	89.42	86.53	12.31	103.34	66.41	102.95	N/A	129,167	111,774	
01-JUL-23 To 30-SEP-23	3	93.67	99.67	94.55	06.66	105.42	93.32	112.03	N/A	202,162	191,139	
01-OCT-23 To 31-DEC-23	8	95.91	88.27	83.64	12.01	105.54	53.36	106.42	53.36 to 106.42	125,750	105,179	
01-JAN-24 To 31-MAR-24	5	95.23	82.66	84.44	17.78	97.89	56.38	105.63	N/A	131,800	111,298	
01-APR-24 To 30-JUN-24	3	59.88	71.12	56.44	35.62	126.01	44.75	108.74	N/A	350,000	197,548	
01-JUL-24 To 30-SEP-24	1	153.06	153.06	153.06	00.00	100.00	153.06	153.06	N/A	10,000	15,306	
01-OCT-24 To 31-DEC-24	6	92.88	97.55	92.71	22.41	105.22	71.17	148.92	71.17 to 148.92	123,333	114,337	
01-JAN-25 To 31-MAR-25	3	91.18	85.18	71.47	09.55	119.18	69.11	95.24	N/A	684,637	489,343	
01-APR-25 To 30-JUN-25	7	96.03	104.07	98.32	31.40	105.85	58.07	225.12	58.07 to 225.12	108,429	106,604	
01-JUL-25 To 30-SEP-25	6	82.03	81.01	87.34	20.18	92.75	55.13	104.00	55.13 to 104.00	211,667	184,866	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	19	93.32	89.38	84.05	18.62	106.34	28.81	129.14	76.05 to 103.21	188,447	158,380	
01-OCT-23 To 30-SEP-24	17	95.62	87.41	73.61	20.57	118.75	44.75	153.06	59.88 to 105.63	160,294	117,992	
01-OCT-24 To 30-SEP-25	22	92.14	93.43	83.13	23.00	112.39	55.13	225.12	70.95 to 100.28	219,223	182,249	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	21	95.62	89.93	83.59	15.15	107.58	28.81	123.20	86.83 to 102.95	143,785	120,184	
01-JAN-24 To 31-DEC-24	15	95.23	91.00	75.25	25.66	120.93	44.75	153.06	60.34 to 105.63	163,933	123,364	
<u>ALL</u>	58	93.50	90.34	81.09	20.97	111.41	28.81	225.12	85.32 to 96.03	191,869	155,596	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	31	92.91	85.79	76.58	19.29	112.03	28.81	148.92	71.22 to 95.62	169,336	129,671	
2	7	93.67	82.37	82.92	19.13	99.34	53.36	102.95	53.36 to 102.95	155,855	129,235	
3	5	96.20	92.57	86.46	05.44	107.07	74.24	98.91	N/A	160,700	138,938	
4	4	91.60	97.85	80.46	29.33	121.61	55.13	153.06	N/A	99,875	80,356	
9	11	95.59	104.46	86.02	29.56	121.44	56.38	225.12	67.30 to 129.14	325,909	280,363	
<u>ALL</u>	58	93.50	90.34	81.09	20.97	111.41	28.81	225.12	85.32 to 96.03	191,869	155,596	

**45 Holt**  
**COMMERCIAL**

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 95% Wgt. Mean C.I. : 71.25 to 90.94  
 95% Mean C.I. : 82.73 to 97.95

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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	2	60.56	60.56	55.25	17.54	109.61	49.94	71.17	N/A	100,000	55,248
03	55	93.67	88.97	80.51	18.23	110.51	28.81	153.06	85.32 to 96.20	197,244	158,800
04	1	225.12	225.12	225.12	00.00	100.00	225.12	225.12	N/A	80,000	180,096
<u>ALL</u>	<u>58</u>	<u>93.50</u>	<u>90.34</u>	<u>81.09</u>	<u>20.97</u>	<u>111.41</u>	<u>28.81</u>	<u>225.12</u>	<u>85.32 to 96.03</u>	<u>191,869</u>	<u>155,596</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	1	153.06	153.06	153.06	00.00	100.00	153.06	153.06	N/A	10,000	15,306
Less Than 30,000	2	129.13	129.13	117.95	18.54	109.48	105.19	153.06	N/A	18,750	22,116
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	58	93.50	90.34	81.09	20.97	111.41	28.81	225.12	85.32 to 96.03	191,869	155,596
Greater Than 14,999	57	93.32	89.23	81.03	20.25	110.12	28.81	225.12	84.80 to 96.03	195,060	158,057
Greater Than 29,999	56	93.26	88.95	80.97	20.41	109.86	28.81	225.12	84.80 to 95.73	198,052	160,363
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	153.06	153.06	153.06	00.00	100.00	153.06	153.06	N/A	10,000	15,306
15,000 TO 29,999	1	105.19	105.19	105.19	00.00	100.00	105.19	105.19	N/A	27,500	28,926
30,000 TO 59,999	7	100.95	98.34	97.46	09.48	100.90	71.17	112.03	71.17 to 112.03	46,643	45,457
60,000 TO 99,999	15	96.20	101.81	101.70	16.51	100.11	67.30	225.12	92.91 to 102.95	79,833	81,190
100,000 TO 149,999	9	86.49	84.00	85.93	24.82	97.75	55.13	148.92	58.07 to 96.03	124,268	106,783
150,000 TO 249,999	13	78.92	83.84	85.95	26.75	97.55	49.94	129.14	56.38 to 105.63	178,769	153,646
250,000 TO 499,999	8	89.21	77.63	74.50	21.69	104.20	28.81	104.00	28.81 to 104.00	312,500	232,814
500,000 TO 999,999	3	76.05	76.53	75.79	14.81	100.98	59.88	93.67	N/A	591,495	448,290
1,000,000 TO 1,999,999	1	69.11	69.11	69.11	00.00	100.00	69.11	69.11	N/A	1,850,000	1,278,453
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>58</u>	<u>93.50</u>	<u>90.34</u>	<u>81.09</u>	<u>20.97</u>	<u>111.41</u>	<u>28.81</u>	<u>225.12</u>	<u>85.32 to 96.03</u>	<u>191,869</u>	<u>155,596</u>

**45 Holt**  
**COMMERCIAL**

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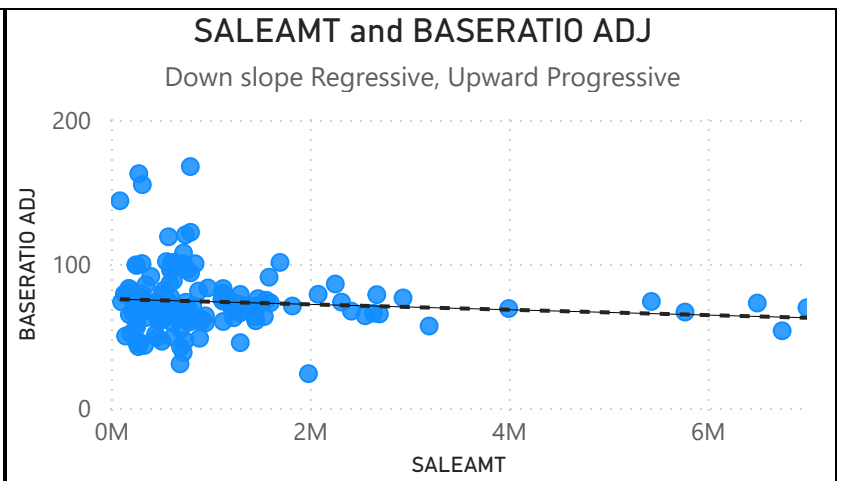
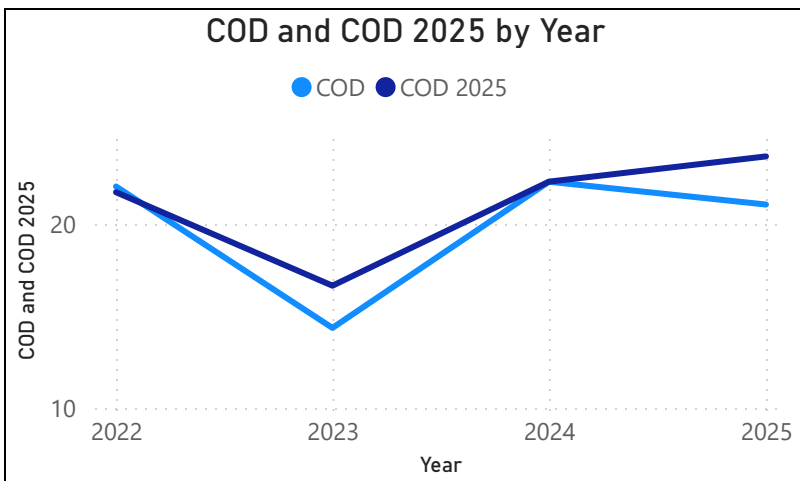
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	1	59.88	59.88	59.88	00.00	100.00	59.88	59.88	N/A	600,000	359,259
318	1	76.05	76.05	76.05	00.00	100.00	76.05	76.05	N/A	650,000	494,331
319	3	95.23	98.44	98.73	20.37	99.71	70.95	129.14	N/A	183,000	180,685
326	1	105.63	105.63	105.63	00.00	100.00	105.63	105.63	N/A	210,000	221,819
341	1	93.67	93.67	93.67	00.00	100.00	93.67	93.67	N/A	524,486	491,280
344	8	95.66	92.36	82.27	17.60	112.26	28.81	123.20	28.81 to 123.20	162,364	133,576
346	2	113.65	113.65	76.26	34.68	149.03	74.24	153.06	N/A	195,000	148,711
352	2	60.56	60.56	55.25	17.54	109.61	49.94	71.17	N/A	100,000	55,248
353	12	95.91	95.95	95.06	15.64	100.94	56.38	148.92	84.80 to 106.42	104,500	99,342
356	1	100.28	100.28	100.28	00.00	100.00	100.28	100.28	N/A	77,500	77,718
384	4	83.68	84.29	72.72	22.44	115.91	64.61	105.19	N/A	90,750	65,993
386	1	55.13	55.13	55.13	00.00	100.00	55.13	55.13	N/A	120,000	66,151
406	5	96.37	117.97	80.44	34.19	146.66	69.11	225.12	N/A	476,500	383,302
410	1	92.91	92.91	92.91	00.00	100.00	92.91	92.91	N/A	85,000	78,976
419	1	86.83	86.83	86.83	00.00	100.00	86.83	86.83	N/A	207,000	179,733
442	3	96.03	88.25	85.76	09.12	102.90	71.22	97.49	N/A	116,167	99,630
472	1	93.19	93.19	93.19	00.00	100.00	93.19	93.19	N/A	65,000	60,571
477	3	67.32	73.31	78.48	08.93	93.41	67.30	85.32	N/A	139,667	109,614
479	1	58.07	58.07	58.07	00.00	100.00	58.07	58.07	N/A	110,000	63,877
494	1	78.92	78.92	78.92	00.00	100.00	78.92	78.92	N/A	172,000	135,742
530	1	99.04	99.04	99.04	00.00	100.00	99.04	99.04	N/A	165,000	163,418
595	1	93.10	93.10	93.10	00.00	100.00	93.10	93.10	N/A	270,000	251,367
851	2	49.06	49.06	47.50	08.79	103.28	44.75	53.36	N/A	293,750	139,533
999	1	102.95	102.95	102.95	00.00	100.00	102.95	102.95	N/A	80,000	82,362
<u>ALL</u>	<u>58</u>	93.50	90.34	81.09	20.97	111.41	28.81	225.12	85.32 to 96.03	191,869	155,596

# Holt Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	52	70.59	63.48	11.21%	72.31	66.68	8.44%	70.05	63.76	9.87%
2	6	71.28	71.25	0.04%	78.64	78.57	0.09%	74.46	74.41	0.08%
3	74	70.31	63.82	10.18%	74.93	66.49	12.70%	70.86	59.91	18.27%
4	9	76.47	76.47	0.00%	67.70	67.60	0.16%	72.10	72.02	0.11%
<b>Total</b>	<b>141</b>	<b>70.64</b>	<b>64.81</b>	<b>8.99%</b>	<b>73.66</b>	<b>67.15</b>	<b>9.69%</b>	<b>70.74</b>	<b>62.85</b>	<b>12.55%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	52	16.77	17.84	-5.97%	103.22	104.59	-1.31%
2	6	14.91	14.84	0.47%	105.61	105.60	0.02%
3	74	22.78	24.47	-6.90%	105.76	110.98	-4.71%
4	9	25.27	25.14	0.53%	93.90	93.86	0.04%
<b>Total</b>	<b>141</b>	<b>20.52</b>	<b>22.04</b>	<b>-6.88%</b>	<b>104.13</b>	<b>106.84</b>	<b>-2.54%</b>



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

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 141  
 Total Sales Price : 155,055,262  
 Total Adj. Sales Price : 155,055,262  
 Total Assessed Value : 109,684,722  
 Avg. Adj. Sales Price : 1,099,683  
 Avg. Assessed Value : 777,906

MEDIAN : 71  
 WGT. MEAN : 71  
 MEAN : 74  
 COD : 20.53  
 PRD : 104.13

COV : 30.06  
 STD : 22.14  
 Avg. Abs. Dev : 14.50  
 MAX Sales Ratio : 167.65  
 MIN Sales Ratio : 23.85

95% Median C.I. : 68.74 to 73.06  
 95% Wgt. Mean C.I. : 67.00 to 74.48  
 95% Mean C.I. : 70.01 to 77.31

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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-22 To 31-DEC-22	10	77.47	90.08	88.70	22.03	101.56	68.74	167.65	69.68 to 107.70	751,550	666,608	
01-JAN-23 To 31-MAR-23	12	71.98	75.58	73.34	13.85	103.05	59.11	101.10	63.52 to 82.05	1,563,941	1,146,943	
01-APR-23 To 30-JUN-23	7	63.98	68.75	67.56	11.16	101.76	60.07	100.25	60.07 to 100.25	851,675	575,419	
01-JUL-23 To 30-SEP-23	5	64.86	62.13	58.22	07.17	106.72	48.44	67.55	N/A	400,340	233,096	
01-OCT-23 To 31-DEC-23	12	67.53	66.05	67.65	14.94	97.63	43.45	85.55	54.74 to 78.50	800,343	541,438	
01-JAN-24 To 31-MAR-24	23	71.55	71.42	68.99	13.42	103.52	46.66	93.85	64.01 to 76.47	1,471,558	1,015,245	
01-APR-24 To 30-JUN-24	16	70.12	79.41	79.59	32.12	99.77	42.24	155.08	51.70 to 101.06	534,194	425,150	
01-JUL-24 To 30-SEP-24	4	67.94	86.92	71.68	43.11	121.26	49.03	162.75	N/A	1,937,894	1,389,049	
01-OCT-24 To 31-DEC-24	11	76.09	76.56	74.73	18.68	102.45	45.38	118.90	45.50 to 90.82	1,052,561	786,558	
01-JAN-25 To 31-MAR-25	19	67.26	65.89	65.73	18.38	100.24	23.85	100.23	58.66 to 73.06	1,527,660	1,004,150	
01-APR-25 To 30-JUN-25	14	70.94	79.01	75.11	15.29	105.19	63.00	121.99	69.08 to 99.02	939,318	705,531	
01-JUL-25 To 30-SEP-25	8	58.39	66.61	58.13	40.83	114.59	30.65	143.89	30.65 to 143.89	913,283	530,876	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	34	69.95	76.46	74.82	18.34	102.19	48.44	167.65	64.86 to 78.04	1,007,242	753,612	
01-OCT-23 To 30-SEP-24	55	69.99	73.70	70.64	21.45	104.33	42.24	162.75	66.04 to 74.80	1,086,339	767,391	
01-OCT-24 To 30-SEP-25	52	70.90	71.79	68.55	21.17	104.73	23.85	143.89	65.78 to 74.44	1,174,239	804,912	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	36	66.80	69.21	70.05	14.13	98.80	43.45	101.10	63.52 to 71.78	1,009,301	707,055	
01-JAN-24 To 31-DEC-24	54	72.53	75.98	71.87	22.29	105.72	42.24	162.75	66.82 to 76.40	1,143,013	821,507	
<u>ALL</u>	141	70.64	73.66	70.74	20.53	104.13	23.85	167.65	68.74 to 73.06	1,099,683	777,906	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	52	70.59	72.31	70.05	16.77	103.23	23.85	167.65	68.36 to 73.72	1,292,726	905,584	
2	6	71.28	78.65	74.46	14.91	105.63	66.04	118.90	66.04 to 118.90	1,242,697	925,368	
3	74	70.32	74.93	70.86	22.78	105.74	30.65	162.75	66.23 to 74.00	988,567	700,457	
4	9	76.47	67.70	72.10	25.28	93.90	43.45	101.68	44.70 to 88.39	802,594	578,703	
<u>ALL</u>	141	70.64	73.66	70.74	20.53	104.13	23.85	167.65	68.74 to 73.06	1,099,683	777,906	

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

**PAD 2026 R&O Statistics (Using 2026 Values)**  
Qualified  
Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 141  
Total Sales Price : 155,055,262  
Total Adj. Sales Price : 155,055,262  
Total Assessed Value : 109,684,722  
Avg. Adj. Sales Price : 1,099,683  
Avg. Assessed Value : 777,906

MEDIAN : 71  
WGT. MEAN : 71  
MEAN : 74  
COD : 20.53  
PRD : 104.13

COV : 30.06  
STD : 22.14  
Avg. Abs. Dev : 14.50  
MAX Sales Ratio : 167.65  
MIN Sales Ratio : 23.85

95% Median C.I. : 68.74 to 73.06  
95% Wgt. Mean C.I. : 67.00 to 74.48  
95% Mean C.I. : 70.01 to 77.31

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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	5	73.55	90.76	80.97	30.66	112.09	63.52	167.65	N/A	1,419,675	1,149,468
1	4	74.54	95.06	84.57	37.82	112.40	63.52	167.65	N/A	1,195,027	1,010,591
2	1	73.55	73.55	73.55	00.00	100.00	73.55	73.55	N/A	2,318,270	1,704,973
<b>_____Dry_____</b>											
County	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	564,000	387,718
3	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	564,000	387,718
<b>_____Grass_____</b>											
County	52	71.87	72.14	68.07	20.09	105.98	23.85	143.89	66.04 to 76.18	849,047	577,918
1	15	70.96	66.85	62.92	17.02	106.25	23.85	101.06	60.07 to 76.18	810,389	509,878
3	34	71.87	72.70	68.73	20.76	105.78	30.65	143.89	64.86 to 79.17	888,740	610,869
4	3	88.39	92.19	91.93	05.72	100.28	86.49	101.68	N/A	592,486	544,667
<b>_____ALL_____</b>	<b>141</b>	<b>70.64</b>	<b>73.66</b>	<b>70.74</b>	<b>20.53</b>	<b>104.13</b>	<b>23.85</b>	<b>167.65</b>	<b>68.74 to 73.06</b>	<b>1,099,683</b>	<b>777,906</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	44	70.06	73.93	71.28	14.50	103.72	42.24	167.65	68.36 to 73.55	1,686,055	1,201,889
1	29	70.22	75.97	71.84	15.89	105.75	56.23	167.65	68.36 to 74.44	1,668,056	1,198,365
2	5	69.01	70.59	70.97	04.01	99.46	66.04	75.36	N/A	1,382,522	981,182
3	10	68.84	69.68	69.97	15.70	99.59	42.24	101.06	59.11 to 78.96	1,890,018	1,322,460
<b>_____Dry_____</b>											
County	2	70.31	70.31	70.20	02.23	100.16	68.74	71.88	N/A	527,070	370,022
1	1	71.88	71.88	71.88	00.00	100.00	71.88	71.88	N/A	490,140	352,326
3	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	564,000	387,718
<b>_____Grass_____</b>											
County	73	70.64	70.99	68.75	21.25	103.26	23.85	143.89	64.86 to 74.80	803,248	552,226
1	15	70.96	66.85	62.92	17.02	106.25	23.85	101.06	60.07 to 76.18	810,389	509,878
3	49	68.75	72.86	69.94	21.75	104.18	30.65	143.89	64.86 to 76.09	801,182	560,327
4	9	76.47	67.70	72.10	25.28	93.90	43.45	101.68	44.70 to 88.39	802,594	578,703
<b>_____ALL_____</b>	<b>141</b>	<b>70.64</b>	<b>73.66</b>	<b>70.74</b>	<b>20.53</b>	<b>104.13</b>	<b>23.85</b>	<b>167.65</b>	<b>68.74 to 73.06</b>	<b>1,099,683</b>	<b>777,906</b>

AGRICULTURAL

Type : Qualified

Number of Sales :	9	Median :	76	COV :	33.80	95% Median C.I. :	44.70 to 88.39
Total Sales Price :	6,711,265	Wgt. Mean :	72	STD :	22.88	95% Wgt. Mean C.I. :	58.90 to 85.31
Total Adj. Sales Price :	7,223,345	Mean :	68	Avg. Abs. Dev :	19.33	95% Mean C.I. :	50.11 to 85.29
Total Assessed Value :	5,208,324						
Avg. Adj. Sales Price :	802,594	COD :	25.28	MAX Sales Ratio :	101.68		
Avg. Assessed Value :	578,703	PRD :	93.90	MIN Sales Ratio :	43.45		

What IF

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>											
10/01/2022 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											
10/01/2023 To 12/31/2023	2	44.08	44.08	44.00	01.43	100.18	43.45	44.70	N/A	299,698	131,853
01/01/2024 To 03/31/2024	2	82.43	82.43	78.57	07.23	104.91	76.47	88.39	N/A	1,782,459	1,400,434
04/01/2024 To 06/30/2024	1	101.68	101.68	101.68		100.00	101.68	101.68	N/A	558,000	567,366
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	1	86.49	86.49	86.49		100.00	86.49	86.49	N/A	592,000	512,000
01/01/2025 To 03/31/2025	1	46.36	46.36	46.36		100.00	46.36	46.36	N/A	1,023,632	474,551
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	2	60.90	60.90	66.62	26.19	91.41	44.95	76.84	N/A	442,700	294,917
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	5	76.47	70.94	76.91	26.65	92.24	43.45	101.68	N/A	944,463	726,388
10/01/2024 To 09/30/2025	4	61.60	63.66	63.03	29.24	101.00	44.95	86.49	N/A	625,258	394,096
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	2	44.08	44.08	44.00	01.43	100.18	43.45	44.70	N/A	299,698	131,853
01/01/2024 To 12/31/2024	4	87.44	88.26	82.30	07.75	107.24	76.47	101.68	N/A	1,178,729	970,058
<u>ALL</u>											
10/01/2022 To 09/30/2025	9	76.47	67.70	72.10	25.28	93.90	43.45	101.68	44.70 to 88.39	802,594	578,703

AGRICULTURAL

Type : Qualified

Number of Sales :	9	Median :	76	COV :	33.80	95% Median C.I. :	44.70 to 88.39
Total Sales Price :	6,711,265	Wgt. Mean :	72	STD :	22.88	95% Wgt. Mean C.I. :	58.90 to 85.31
Total Adj. Sales Price :	7,223,345	Mean :	68	Avg. Abs. Dev :	19.33	95% Mean C.I. :	50.11 to 85.29
Total Assessed Value :	5,208,324						
Avg. Adj. Sales Price :	802,594	COD :	25.28	MAX Sales Ratio :	101.68		
Avg. Assessed Value :	578,703	PRD :	93.90	MIN Sales Ratio :	43.45		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	9	76.47	67.70	72.10	25.28	93.90	43.45	101.68	44.70 to 88.39	802,594	578,703
<u>ALL</u>											
10/01/2022 To 09/30/2025	9	76.47	67.70	72.10	25.28	93.90	43.45	101.68	44.70 to 88.39	802,594	578,703

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	3	88.39	92.19	91.93	05.72	100.28	86.49	101.68	N/A	592,486	544,667
4	3	88.39	92.19	91.93	05.72	100.28	86.49	101.68	N/A	592,486	544,667
<u>ALL</u>											
10/01/2022 To 09/30/2025	9	76.47	67.70	72.10	25.28	93.90	43.45	101.68	44.70 to 88.39	802,594	578,703

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	9	76.47	67.70	72.10	25.28	93.90	43.45	101.68	44.70 to 88.39	802,594	578,703
4	9	76.47	67.70	72.10	25.28	93.90	43.45	101.68	44.70 to 88.39	802,594	578,703
<u>ALL</u>											
10/01/2022 To 09/30/2025	9	76.47	67.70	72.10	25.28	93.90	43.45	101.68	44.70 to 88.39	802,594	578,703

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_4	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	9	Median :	72	COV :	33.78	95% Median C.I. :	42.01 to 83.09
Total Sales Price :	6,711,265	Wgt. Mean :	68	STD :	21.50	95% Wgt. Mean C.I. :	52.80 to 82.76
Total Adj. Sales Price :	7,223,345	Mean :	64	Avg. Abs. Dev :	18.17	95% Mean C.I. :	47.11 to 80.17
Total Assessed Value :	4,895,825						
Avg. Adj. Sales Price :	802,594	COD :	25.28	MAX Sales Ratio :	95.58		
Avg. Assessed Value :	543,981	PRD :	93.89	MIN Sales Ratio :	40.84		

What IF

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>											
10/01/2022 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											
10/01/2023 To 12/31/2023	2	41.43	41.43	41.36	01.42	100.17	40.84	42.01	N/A	299,698	123,942
01/01/2024 To 03/31/2024	2	77.49	77.49	73.85	07.24	104.93	71.88	83.09	N/A	1,782,459	1,316,408
04/01/2024 To 06/30/2024	1	95.58	95.58	95.58		100.00	95.58	95.58	N/A	558,000	533,324
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	1	81.30	81.30	81.30		100.00	81.30	81.30	N/A	592,000	481,280
01/01/2025 To 03/31/2025	1	43.58	43.58	43.58		100.00	43.58	43.58	N/A	1,023,632	446,078
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	2	57.24	57.24	62.62	26.19	91.41	42.25	72.23	N/A	442,700	277,222
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	5	71.88	66.68	72.30	26.66	92.23	40.84	95.58	N/A	944,463	682,805
10/01/2024 To 09/30/2025	4	57.91	59.84	59.25	29.24	101.00	42.25	81.30	N/A	625,258	370,451
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	2	41.43	41.43	41.36	01.42	100.17	40.84	42.01	N/A	299,698	123,942
01/01/2024 To 12/31/2024	4	82.20	82.96	77.36	07.75	107.24	71.88	95.58	N/A	1,178,729	911,855
<u>ALL</u>											
10/01/2022 To 09/30/2025	9	71.88	63.64	67.78	25.28	93.89	40.84	95.58	42.01 to 83.09	802,594	543,981

AGRICULTURAL

Type : Qualified

Number of Sales :	9	Median :	72	COV :	33.78	95% Median C.I. :	42.01 to 83.09
Total Sales Price :	6,711,265	Wgt. Mean :	68	STD :	21.50	95% Wgt. Mean C.I. :	52.80 to 82.76
Total Adj. Sales Price :	7,223,345	Mean :	64	Avg. Abs. Dev :	18.17	95% Mean C.I. :	47.11 to 80.17
Total Assessed Value :	4,895,825						
Avg. Adj. Sales Price :	802,594	COD :	25.28	MAX Sales Ratio :	95.58		
Avg. Assessed Value :	543,981	PRD :	93.89	MIN Sales Ratio :	40.84		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	9	71.88	63.64	67.78	25.28	93.89	40.84	95.58	42.01 to 83.09	802,594	543,981
<u>ALL</u>											
10/01/2022 To 09/30/2025	9	71.88	63.64	67.78	25.28	93.89	40.84	95.58	42.01 to 83.09	802,594	543,981

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	3	83.09	86.66	86.41	05.73	100.29	81.30	95.58	N/A	592,486	511,987
4	3	83.09	86.66	86.41	05.73	100.29	81.30	95.58	N/A	592,486	511,987
<u>ALL</u>											
10/01/2022 To 09/30/2025	9	71.88	63.64	67.78	25.28	93.89	40.84	95.58	42.01 to 83.09	802,594	543,981

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	9	71.88	63.64	67.78	25.28	93.89	40.84	95.58	42.01 to 83.09	802,594	543,981
4	9	71.88	63.64	67.78	25.28	93.89	40.84	95.58	42.01 to 83.09	802,594	543,981
<u>ALL</u>											
10/01/2022 To 09/30/2025	9	71.88	63.64	67.78	25.28	93.89	40.84	95.58	42.01 to 83.09	802,594	543,981

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_4	Total	Decrease	6%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	141	Median :	71	COV :	30.18	95% Median C.I. :	68.74 to 72.23
Total Sales Price :	153,575,374	Wgt. Mean :	71	STD :	22.15	95% Wgt. Mean C.I. :	67.59 to 73.49
Total Adj. Sales Price :	155,055,262	Mean :	73	Avg. Abs.Dev :	14.39	95% Mean C.I. :	69.74 to 77.06
Total Assessed Value :	109,372,223						
Avg. Adj. Sales Price :	1,099,683	COD :	20.37	MAX Sales Ratio :	167.65		
Avg. Assessed Value :	775,690	PRD :	104.05	MIN Sales Ratio :	23.85		

What IF

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>											
10/01/2022 To 12/31/2022	10	77.47	90.08	88.70	22.03	101.56	68.74	167.65	69.68 to 107.70	751,550	666,608
01/01/2023 To 03/31/2023	12	71.98	75.58	73.34	13.85	103.05	59.11	101.10	63.52 to 82.05	1,563,941	1,146,943
04/01/2023 To 06/30/2023	7	63.98	68.75	67.56	11.16	101.76	60.07	100.25	60.07 to 100.25	851,675	575,419
07/01/2023 To 09/30/2023	5	64.86	62.13	58.22	07.17	106.72	48.44	67.55	N/A	400,340	233,096
10/01/2023 To 12/31/2023	12	67.53	65.61	67.49	15.59	97.21	40.84	85.55	54.74 to 78.50	800,343	540,119
01/01/2024 To 03/31/2024	23	71.55	70.99	68.49	12.82	103.65	46.66	93.85	64.01 to 76.40	1,471,558	1,007,939
04/01/2024 To 06/30/2024	16	70.12	79.03	79.19	31.56	99.80	42.24	155.08	51.70 to 96.47	534,194	423,023
07/01/2024 To 09/30/2024	4	67.94	86.92	71.68	43.11	121.26	49.03	162.75	N/A	1,937,894	1,389,049
10/01/2024 To 12/31/2024	11	76.09	76.09	74.46	18.06	102.19	45.38	118.90	45.50 to 90.82	1,052,561	783,765
01/01/2025 To 03/31/2025	19	67.26	65.74	65.63	18.60	100.17	23.85	100.23	58.66 to 73.06	1,527,660	1,002,651
04/01/2025 To 06/30/2025	14	70.94	79.01	75.11	15.29	105.19	63.00	121.99	69.08 to 99.02	939,318	705,531
07/01/2025 To 09/30/2025	8	58.39	65.70	57.64	40.42	113.98	30.65	143.89	30.65 to 143.89	913,283	526,453
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	34	69.95	76.46	74.82	18.34	102.19	48.44	167.65	64.86 to 78.04	1,007,242	753,612
10/01/2023 To 09/30/2024	55	69.99	73.31	70.28	21.17	104.31	40.84	162.75	66.04 to 74.00	1,086,339	763,429
10/01/2024 To 09/30/2025	52	70.90	71.50	68.39	21.06	104.55	23.85	143.89	65.78 to 74.25	1,174,239	803,093
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	36	66.80	69.06	70.01	14.36	98.64	40.84	101.10	63.52 to 71.78	1,009,301	706,615
01/01/2024 To 12/31/2024	54	71.88	75.59	71.49	21.95	105.74	42.24	162.75	66.82 to 76.09	1,143,013	817,196
<u>ALL</u>											
10/01/2022 To 09/30/2025	141	70.64	73.40	70.54	20.37	104.05	23.85	167.65	68.74 to 72.23	1,099,683	775,690

AGRICULTURAL

Type : Qualified

Number of Sales :	141	Median :	71	COV :	30.18	95% Median C.I. :	68.74 to 72.23
Total Sales Price :	153,575,374	Wgt. Mean :	71	STD :	22.15	95% Wgt. Mean C.I. :	67.59 to 73.49
Total Adj. Sales Price :	155,055,262	Mean :	73	Avg. Abs. Dev :	14.39	95% Mean C.I. :	69.74 to 77.06
Total Assessed Value :	109,372,223						
Avg. Adj. Sales Price :	1,099,683	COD :	20.37	MAX Sales Ratio :	167.65		
Avg. Assessed Value :	775,690	PRD :	104.05	MIN Sales Ratio :	23.85		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	52	70.59	72.31	70.05	16.77	103.23	23.85	167.65	68.36 to 73.72	1,292,726	905,584
2	6	71.28	78.65	74.46	14.91	105.63	66.04	118.90	66.04 to 118.90	1,242,697	925,368
3	74	70.32	74.93	70.86	22.78	105.74	30.65	162.75	66.23 to 74.00	988,567	700,457
4	9	71.88	63.64	67.78	25.28	93.89	40.84	95.58	42.01 to 83.09	802,594	543,981
<u>ALL</u>											
10/01/2022 To 09/30/2025	141	70.64	73.40	70.54	20.37	104.05	23.85	167.65	68.74 to 72.23	1,099,683	775,690

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	5	73.55	90.76	80.97	30.66	112.09	63.52	167.65	N/A	1,419,675	1,149,468
1	4	74.54	95.06	84.57	37.82	112.40	63.52	167.65	N/A	1,195,027	1,010,591
2	1	73.55	73.55	73.55		100.00	73.55	73.55	N/A	2,318,270	1,704,973
<u>Dry</u>											
County	1	68.74	68.74	68.74		100.00	68.74	68.74	N/A	564,000	387,718
3	1	68.74	68.74	68.74		100.00	68.74	68.74	N/A	564,000	387,718
<u>Grass</u>											
County	52	71.87	71.82	67.84	19.66	105.87	23.85	143.89	66.04 to 76.18	849,047	576,032
1	15	70.96	66.85	62.92	17.02	106.25	23.85	101.06	60.07 to 76.18	810,389	509,878
3	34	71.87	72.70	68.73	20.76	105.78	30.65	143.89	64.86 to 79.17	888,740	610,869
4	3	83.09	86.66	86.41	05.73	100.29	81.30	95.58	N/A	592,486	511,987
<u>ALL</u>											
10/01/2022 To 09/30/2025	141	70.64	73.40	70.54	20.37	104.05	23.85	167.65	68.74 to 72.23	1,099,683	775,690

AGRICULTURAL

Type : Qualified

Number of Sales :	141	Median :	71	COV :	30.18	95% Median C.I. :	68.74 to 72.23
Total Sales Price :	153,575,374	Wgt. Mean :	71	STD :	22.15	95% Wgt. Mean C.I. :	67.59 to 73.49
Total Adj. Sales Price :	155,055,262	Mean :	73	Avg. Abs. Dev :	14.39	95% Mean C.I. :	69.74 to 77.06
Total Assessed Value :	109,372,223						
Avg. Adj. Sales Price :	1,099,683	COD :	20.37	MAX Sales Ratio :	167.65		
Avg. Assessed Value :	775,690	PRD :	104.05	MIN Sales Ratio :	23.85		

What IF

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	44	70.06	73.93	71.28	14.50	103.72	42.24	167.65	68.36 to 73.55	1,686,055	1,201,889
1	29	70.22	75.97	71.84	15.89	105.75	56.23	167.65	68.36 to 74.44	1,668,056	1,198,365
2	5	69.01	70.59	70.97	04.01	99.46	66.04	75.36	N/A	1,382,522	981,182
3	10	68.84	69.68	69.97	15.70	99.59	42.24	101.06	59.11 to 78.96	1,890,018	1,322,460
<u>Dry</u>											
County	2	70.31	70.31	70.20	02.23	100.16	68.74	71.88	N/A	527,070	370,022
1	1	71.88	71.88	71.88		100.00	71.88	71.88	N/A	490,140	352,326
3	1	68.74	68.74	68.74		100.00	68.74	68.74	N/A	564,000	387,718
<u>Grass</u>											
County	73	70.64	70.49	68.22	20.95	103.33	23.85	143.89	64.86 to 73.72	803,248	547,945
1	15	70.96	66.85	62.92	17.02	106.25	23.85	101.06	60.07 to 76.18	810,389	509,878
3	49	68.75	72.86	69.94	21.75	104.18	30.65	143.89	64.86 to 76.09	801,182	560,327
4	9	71.88	63.64	67.78	25.28	93.89	40.84	95.58	42.01 to 83.09	802,594	543,981
<u>ALL</u>											
10/01/2022 To 09/30/2025	141	70.64	73.40	70.54	20.37	104.05	23.85	167.65	68.74 to 72.23	1,099,683	775,690

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_4	Total	Decrease	6%

What IF

## Holt County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	6,300	6,300	6,300	6,300	5,790	5,900	5,700	5,700	6,143
Antelope	1	6,750	6,750	6,500	6,345	5,750	5,500	5,500	5,250	6,124
Knox	2	6,565	6,301	6,112	6,170	5,695	5,550	5,107	5,029	5,978
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	3,978
Holt	2	5,900	5,900	5,900	5,900	5,600	5,600	5,600	5,600	5,711
Keya Paha	1	3,905	3,905	3,875	3,875	3,850	3,850	3,830	3,830	3,866
Boyd	1	4,500	4,500	4,300	4,300	4,000	4,000	3,800	3,800	4,159
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,592	5,640	5,605	5,624
Garfield	1	4,825	4,825	4,825	4,100	4,100	3,650	3,650	3,145	4,226
Holt	4	n/a	n/a	n/a	4,200	n/a	4,000	3,800	3,800	3,974
Rock	3	n/a	4,150	4,000	3,900	3,827	3,825	3,799	2,305	3,679
Rock	2	n/a	3,500	3,450	3,400	3,350	3,300	3,250	2,310	2,805
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,580
Antelope	1	4,375	4,188	3,810	3,810	3,125	3,125	2,875	2,875	3,673
Knox	2	3,740	3,640	3,070	2,860	2,780	2,670	2,645	2,625	3,045
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	2,519
Holt	2	2,700	2,700	n/a	2,650	2,450	2,450	2,100	2,100	2,508
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	1,316
Boyd	1	2,975	2,975	2,775	2,775	2,675	2,675	2,500	2,500	2,807
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609
Garfield	1	n/a	1,840	1,840	1,625	1,625	1,345	1,280	1,280	1,561
Holt	4	n/a	n/a	n/a	2,650	2,450	2,450	2,100	2,100	2,433
Rock	3	n/a	1,325	1,325	1,325	1,150	1,100	1,050	975	1,150
Rock	2	n/a	n/a	1,275	1,225	1,150	n/a	n/a	975	1,123
Loup	1	n/a	1,050	1,050	1,050	980	980	980	980	1,015

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1,492	1,534	1,520	1,476	1,411	1,420	1,408	1,401	1,464
Antelope	1	2,280	2,233	2,233	2,233	2,050	2,050	2,000	1,980	2,174
Knox	2	2,627	2,626	2,626	2,625	2,625	2,626	2,634	2,625	2,626
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	1,780
Holt	2	1,902	2,103	1,900	1,900	1,600	1,600	n/a	1,600	1,760
Keya Paha	1	1,220	1,220	1,210	1,210	1,200	1,200	1,195	1,171	1,202
Boyd	1	1,950	1,950	1,900	1,900	1,850	1,850	1,750	1,750	1,861
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222
Garfield	1	1,280	n/a	1,280	1,280	1,115	1,115	1,115	1,116	1,167
Holt	4	913	948	806	1,200	800	800	n/a	800	848
Rock	3	1,200	1,160	1,100	1,001	950	855	750	713	966
Rock	2	1,300	1,213	1,150	1,114	931	925	800	568	1,062
Loup	1	1,008	n/a	1,008	1,008	1,008	1,008	1,008	1,008	1,008

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1,457	500	250
Antelope	1	2,630	500	182
Knox	2	2,750	720	300
Holt	3	1,884	500	250
Holt	2	1,698	500	250
Keya Paha	1	n/a	n/a	79
Boyd	1	n/a	n/a	862
Wheeler	1	1,093	n/a	994
Garfield	1	1,244	n/a	191
Holt	4	1,237	500	250
Rock	3	775	603	100
Rock	2	763	600	100
Loup	1	802	n/a	100

Source: 2026 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.

## Holt County 2026 Average Acre Value Comparison

### Hypothetical Decrease of 6% MA 4 Grass

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	6,300	6,300	6,300	6,300	5,790	5,900	5,700	5,700	6,143
Antelope	1	6,750	6,750	6,500	6,345	5,750	5,500	5,500	5,250	6,124
Knox	2	6,565	6,301	6,112	6,170	5,695	5,550	5,107	5,029	5,978
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	3,978
Holt	2	5,900	5,900	5,900	5,900	5,600	5,600	5,600	5,600	5,711
Keya Paha	1	3,905	3,905	3,875	3,875	3,850	3,850	3,830	3,830	3,866
Boyd	1	4,500	4,500	4,300	4,300	4,000	4,000	3,800	3,800	4,159
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,592	5,640	5,605	5,624
Garfield	1	4,825	4,825	4,825	4,100	4,100	3,650	3,650	3,145	4,226
Holt	4	n/a	n/a	n/a	4,200	n/a	4,000	3,800	3,800	3,974
Rock	3	n/a	4,150	4,000	3,900	3,827	3,825	3,799	2,305	3,679
Rock	2	n/a	3,500	3,450	3,400	3,350	3,300	3,250	2,310	2,805
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,580
Antelope	1	4,375	4,188	3,810	3,810	3,125	3,125	2,875	2,875	3,673
Knox	2	3,740	3,640	3,070	2,860	2,780	2,670	2,645	2,625	3,045
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	2,519
Holt	2	2,700	2,700	n/a	2,650	2,450	2,450	2,100	2,100	2,508
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	1,316
Boyd	1	2,975	2,975	2,775	2,775	2,675	2,675	2,500	2,500	2,807
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609
Garfield	1	n/a	1,840	1,840	1,625	1,625	1,345	1,280	1,280	1,561
Holt	4	n/a	n/a	n/a	2,650	2,450	2,450	2,100	2,100	2,433
Rock	3	n/a	1,325	1,325	1,325	1,150	1,100	1,050	975	1,150
Rock	2	n/a	n/a	1,275	1,225	1,150	n/a	n/a	975	1,123
Loup	1	n/a	1,050	1,050	1,050	980	980	980	980	1,015

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1,492	1,534	1,520	1,476	1,411	1,420	1,408	1,401	1,464
Antelope	1	2,280	2,233	2,233	2,233	2,050	2,050	2,000	1,980	2,174
Knox	2	2,627	2,626	2,626	2,625	2,625	2,626	2,634	2,625	2,626
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	1,780
Holt	2	1,902	2,103	1,900	1,900	1,600	1,600	n/a	1,600	1,760
Keya Paha	1	1,220	1,220	1,210	1,210	1,200	1,200	1,195	1,171	1,202
Boyd	1	1,950	1,950	1,900	1,900	1,850	1,850	1,750	1,750	1,861
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222
Garfield	1	1,280	n/a	1,280	1,280	1,115	1,115	1,115	1,116	1,167
Holt	4	858	892	757	1,128	752	752	n/a	752	797
Rock	3	1,200	1,160	1,100	1,001	950	855	750	713	966
Rock	2	1,300	1,213	1,150	1,114	931	925	800	568	1,062
Loup	1	1,008	n/a	1,008	1,008	1,008	1,008	1,008	1,008	1,008

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1,457	500	250
Antelope	1	2,630	500	182
Knox	2	2,750	720	300
Holt	3	1,884	500	250
Holt	2	1,698	500	250
Keya Paha	1	n/a	n/a	79
Boyd	1	n/a	n/a	862
Wheeler	1	1,093	n/a	994
Garfield	1	1,244	n/a	191
Holt	4	1,237	500	250
Rock	3	775	603	100
Rock	2	763	600	100
Loup	1	802	n/a	100

Source: 2026 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 : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	5	Median :	49	COV :	39.97	95% Median C.I. :	N/A
Total Sales Price :	10,044,834	Wgt. Mean :	49	STD :	24.84	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	9,898,668	Mean :	62	Avg.Abs.Dev :	15.71	95% Mean C.I. :	31.30 to 92.98
Total Assessed Value :	4,885,025						
Avg. Adj. Sales Price :	1,979,734	COD :	31.74	MAX Sales Ratio :	103.91		
Avg. Assessed Value :	977,005	PRD :	125.92	MIN Sales Ratio :	43.86		

Printed : 03/19/2026

**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>											
10/01/2022 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											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	84.94	84.94	78.42	22.33	108.31	65.97	103.91	N/A	426,500	334,480
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	1	49.49	49.49	49.49		100.00	49.49	49.49	N/A	407,668	201,741
01/01/2025 To 03/31/2025	2	45.68	45.68	46.47	03.98	98.30	43.86	47.49	N/A	4,319,000	2,007,163
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	2	84.94	84.94	78.42	22.33	108.31	65.97	103.91	N/A	426,500	334,480
10/01/2024 To 09/30/2025	3	47.49	46.95	46.61	03.96	100.73	43.86	49.49	N/A	3,015,223	1,405,355
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024	3	65.97	73.12	69.07	27.50	105.86	49.49	103.91	N/A	420,223	290,233
<u>ALL</u>											
10/01/2022 To 09/30/2025	5	49.49	62.14	49.35	31.74	125.92	43.86	103.91	N/A	1,979,734	977,005

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	5	Median :	49	COV :	39.97	95% Median C.I. :	N/A
Total Sales Price :	10,044,834	Wgt. Mean :	49	STD :	24.84	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	9,898,668	Mean :	62	Avg.Abs.Dev :	15.71	95% Mean C.I. :	31.30 to 92.98
Total Assessed Value :	4,885,025						
Avg. Adj. Sales Price :	1,979,734	COD :	31.74	MAX Sales Ratio :	103.91		
Avg. Assessed Value :	977,005	PRD :	125.92	MIN Sales Ratio :	43.86		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	5	49.49	62.14	49.35	31.74	125.92	43.86	103.91	N/A	1,979,734	977,005
<u>ALL</u>											
10/01/2022 To 09/30/2025	5	49.49	62.14	49.35	31.74	125.92	43.86	103.91	N/A	1,979,734	977,005

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	5	49.49	62.14	49.35	31.74	125.92	43.86	103.91	N/A	1,979,734	977,005
450137											
450239											
540583											
920045											
<u>ALL</u>											
10/01/2022 To 09/30/2025	5	49.49	62.14	49.35	31.74	125.92	43.86	103.91	N/A	1,979,734	977,005

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	5	Median :	49	COV :	39.97	95% Median C.I. :	N/A
Total Sales Price :	10,044,834	Wgt. Mean :	49	STD :	24.84	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	9,898,668	Mean :	62	Avg.Abs.Dev :	15.71	95% Mean C.I. :	31.30 to 92.98
Total Assessed Value :	4,885,025						
Avg. Adj. Sales Price :	1,979,734	COD :	31.74	MAX Sales Ratio :	103.91		
Avg. Assessed Value :	977,005	PRD :	125.92	MIN Sales Ratio :	43.86		

Printed : 03/19/2026

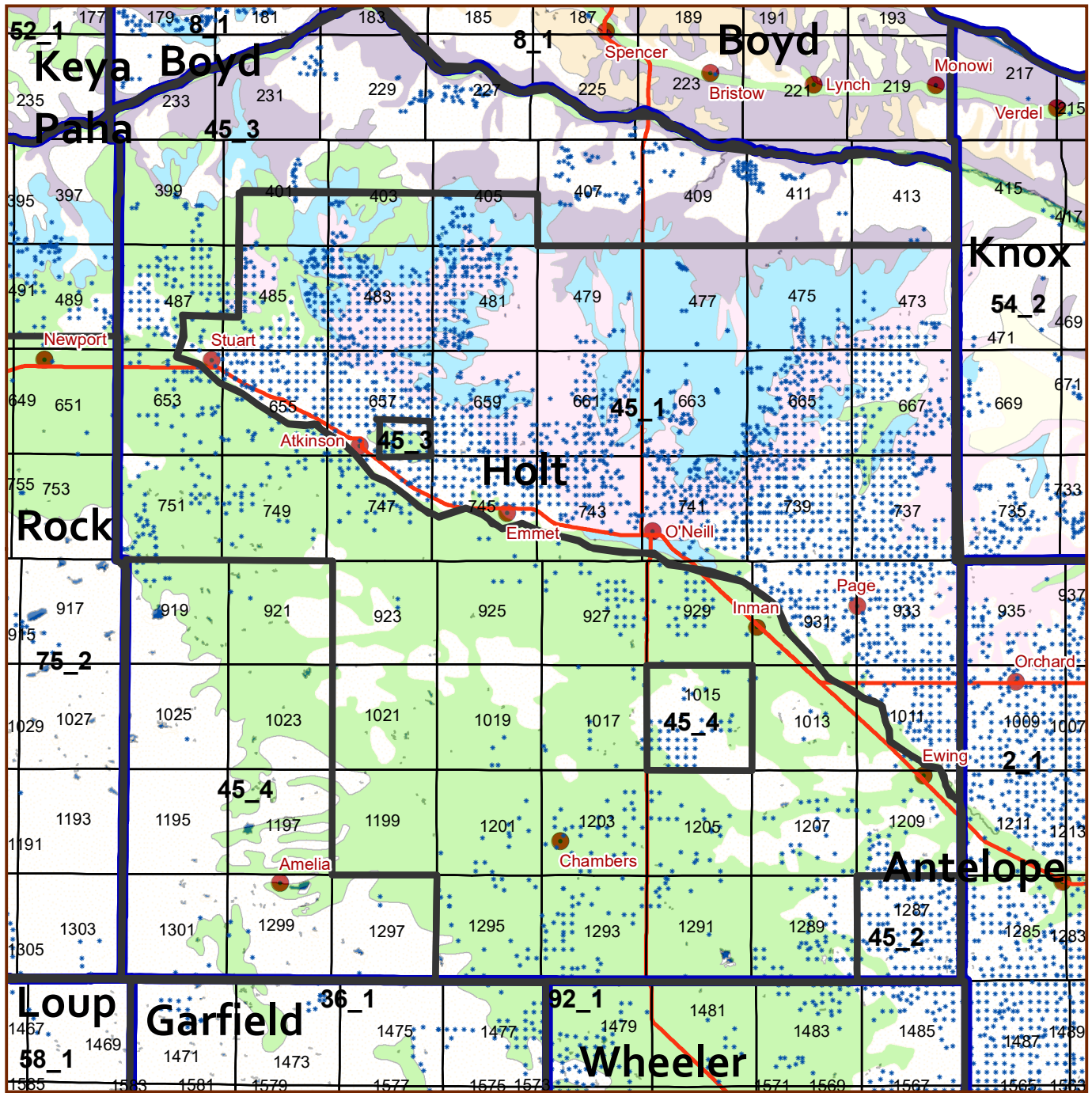
**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	1	49.49	49.49	49.49		100.00	49.49	49.49	N/A	407,668	201,741
3	1	49.49	49.49	49.49		100.00	49.49	49.49	N/A	407,668	201,741
<u>ALL</u>											
10/01/2022 To 09/30/2025	5	49.49	62.14	49.35	31.74	125.92	43.86	103.91	N/A	1,979,734	977,005

**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	2	56.73	56.73	49.05	16.29	115.66	47.49	65.97	N/A	3,396,500	1,665,860
3	2	56.73	56.73	49.05	16.29	115.66	47.49	65.97	N/A	3,396,500	1,665,860
<u>Grass</u>											
County	1	49.49	49.49	49.49		100.00	49.49	49.49	N/A	407,668	201,741
3	1	49.49	49.49	49.49		100.00	49.49	49.49	N/A	407,668	201,741
<u>ALL</u>											
10/01/2022 To 09/30/2025	5	49.49	62.14	49.35	31.74	125.92	43.86	103.91	N/A	1,979,734	977,005

# HOLT COUNTY



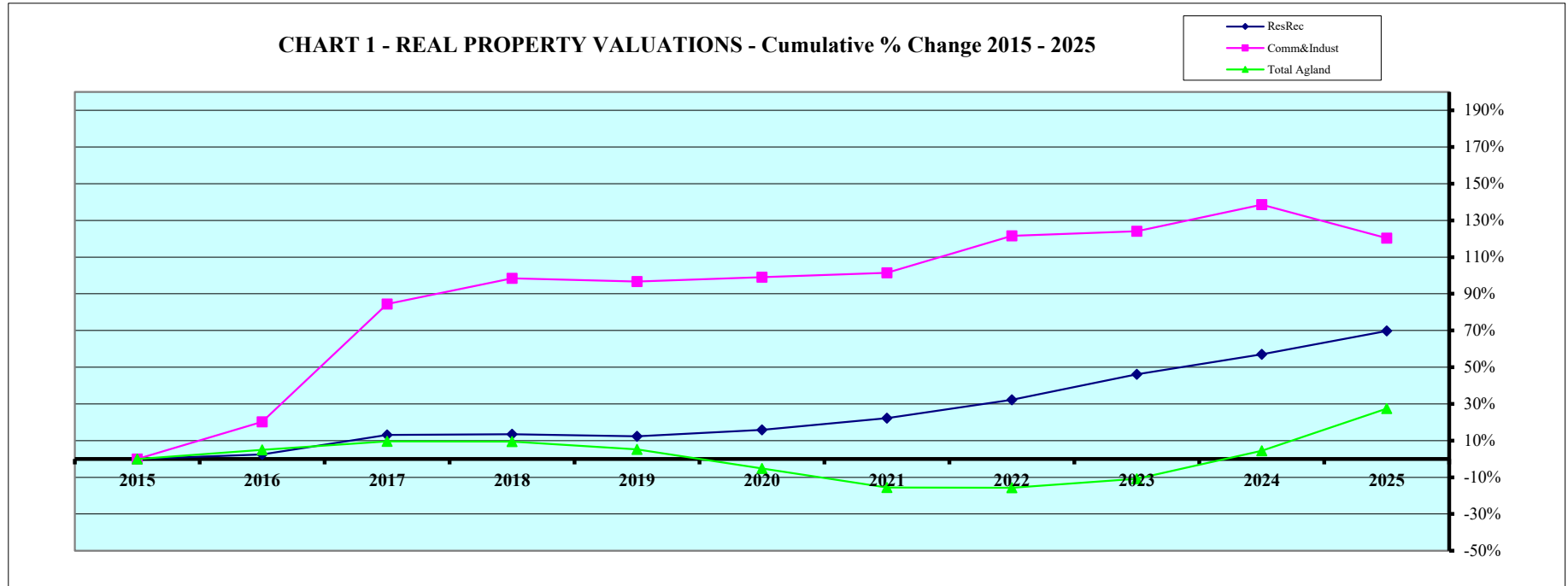
**Legend**

- 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 2015 - 2025**



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
2015	260,250,143	-	-	-	72,964,725	-	-	-	2,432,963,327	-	-	-
2016	266,782,775	6,532,632	2.51%	2.51%	87,761,375	14,796,650	20.28%	20.28%	2,555,356,267	122,392,940	5.03%	5.03%
2017	294,216,448	27,433,673	10.28%	13.05%	134,584,034	46,822,659	53.35%	84.45%	2,666,696,749	111,340,482	4.36%	9.61%
2018	295,431,175	1,214,727	0.41%	13.52%	144,768,198	10,184,164	7.57%	98.41%	2,664,902,252	-1,794,497	-0.07%	9.53%
2019	292,483,900	-2,947,275	-1.00%	12.39%	143,532,856	-1,235,342	-0.85%	96.72%	2,559,574,239	-105,328,013	-3.95%	5.20%
2020	301,514,699	9,030,799	3.09%	15.86%	145,250,938	1,718,082	1.20%	99.07%	2,308,229,310	-251,344,929	-9.82%	-5.13%
2021	318,267,149	16,752,450	5.56%	22.29%	147,001,645	1,750,707	1.21%	101.47%	2,053,552,325	-254,676,985	-11.03%	-15.59%
2022	344,141,084	25,873,935	8.13%	32.23%	161,718,858	14,717,213	10.01%	121.64%	2,050,928,487	-2,623,838	-0.13%	-15.70%
2023	380,389,726	36,248,642	10.53%	46.16%	163,545,844	1,826,986	1.13%	124.14%	2,170,799,539	119,871,052	5.84%	-10.78%
2024	408,649,219	28,259,493	7.43%	57.02%	174,077,650	10,531,806	6.44%	138.58%	2,542,205,616	371,406,077	17.11%	4.49%
2025	441,751,806	33,102,587	8.10%	69.74%	160,773,778	-13,303,872	-7.64%	120.34%	3,100,543,319	558,337,703	21.96%	27.44%

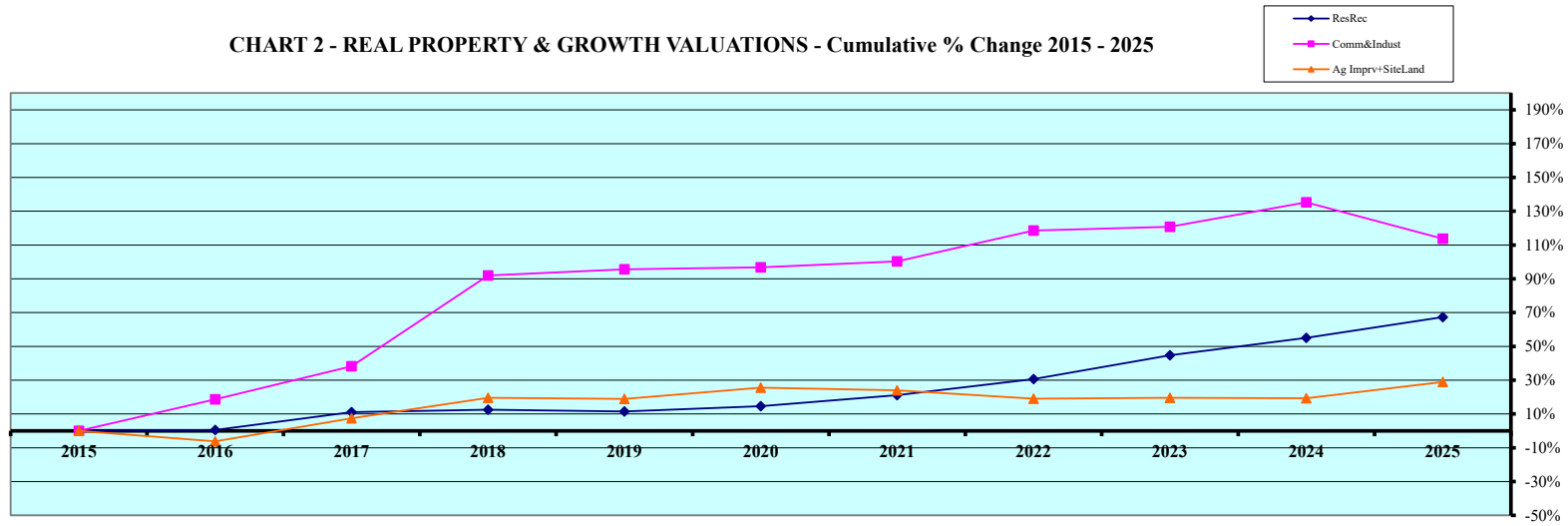
Rate Annual %chg: Residential & Recreational **5.43%** Commercial & Industrial **8.22%** Agricultural Land **2.45%**

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 2015 - 2025



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	
2015	260,250,143	1,940,065	0.75%	258,310,078	--	--	72,964,725	1,564,145	2.14%	71,400,580	--	--	
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	0.48%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	18.66%	
2017	294,216,448	5,040,956	1.71%	289,175,492	8.39%	11.11%	134,584,034	33,690,389	25.03%	100,893,645	14.96%	38.28%	
2018	295,431,175	2,424,045	0.82%	293,007,130	-0.41%	12.59%	144,768,198	4,726,466	3.26%	140,041,732	4.06%	91.93%	
2019	292,483,900	2,333,519	0.80%	290,150,381	-1.79%	11.49%	143,532,856	820,022	0.57%	142,712,834	-1.42%	95.59%	
2020	301,514,699	3,213,913	1.07%	298,300,786	1.99%	14.62%	145,250,938	1,685,786	1.16%	143,565,152	0.02%	96.76%	
2021	318,267,149	3,160,964	0.99%	315,106,185	4.51%	21.08%	147,001,645	811,876	0.55%	146,189,769	0.65%	100.36%	
2022	344,141,084	4,132,800	1.20%	340,008,284	6.83%	30.65%	161,718,858	2,223,824	1.38%	159,495,034	8.50%	118.59%	
2023	380,389,726	3,526,905	0.93%	376,862,821	9.51%	44.81%	163,545,844	2,399,169	1.47%	161,146,675	-0.35%	120.86%	
2024	408,649,219	5,249,845	1.28%	403,399,374	6.05%	55.00%	174,077,650	2,398,530	1.38%	171,679,120	4.97%	135.29%	
2025	441,751,806	6,248,836	1.41%	435,502,970	6.57%	67.34%	160,773,778	4,812,878	2.99%	155,960,900	-10.41%	113.75%	
Rate Ann%chg	5.43%	Resid & Recreat w/o growth				4.21%		8.22%	C & I w/o growth				3.96%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	143,886,420	--	--
2016	81,963,812	76,708,301	158,672,113	19,417,915	12.24%	139,254,198	-6.20%	-6.20%
2017	87,064,545	88,996,155	176,060,700	16,628,925	9.44%	159,431,775	0.48%	7.39%
2018	88,152,443	91,293,359	179,445,802	1,955,177	1.09%	177,490,625	0.81%	19.56%
2019	89,293,333	105,444,129	194,737,462	18,193,036	9.34%	176,544,426	-1.62%	18.92%
2020	80,979,742	108,743,939	189,723,681	3,390,837	1.79%	186,332,844	-4.32%	25.51%
2021	78,420,617	109,724,440	188,145,057	3,963,748	2.11%	184,181,309	-2.92%	24.06%
2022	81,220,224	99,626,221	180,846,445	4,041,430	2.23%	176,805,015	-6.03%	19.10%
2023	77,865,831	102,312,937	180,178,768	2,579,594	1.43%	177,599,174	-1.80%	19.63%
2024	78,023,773	105,075,676	183,099,449	5,956,935	3.25%	177,142,514	-1.69%	19.32%
2025	82,707,069	111,492,400	194,199,469	2,796,985	1.44%	191,402,484	4.53%	28.93%
Rate Ann%chg	1.40%	3.84%	2.72%	Ag Imprv+Site w/o growth			-1.87%	

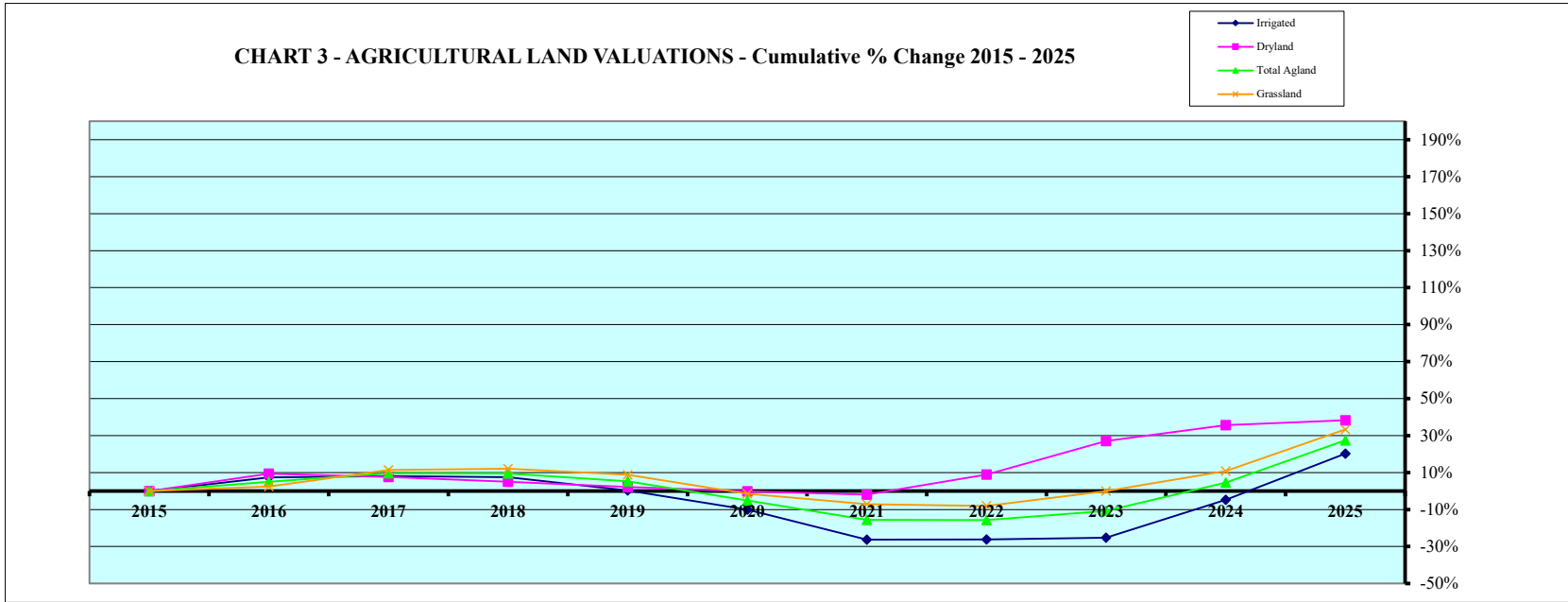
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 45  
County HOLT

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	1,158,759,536	-	-	-	83,912,499	-	-	-	1,178,606,306	-	-	-
2016	1,244,249,943	85,490,407	7.38%	7.38%	91,781,310	7,868,811	9.38%	9.38%	1,207,838,967	29,232,661	2.48%	2.48%
2017	1,252,023,421	7,773,478	0.62%	8.05%	90,247,671	-1,533,639	-1.67%	7.55%	1,312,638,348	104,799,381	8.68%	11.37%
2018	1,245,396,939	-6,626,482	-0.53%	7.48%	88,085,236	-2,162,435	-2.40%	4.97%	1,321,277,242	8,638,894	0.66%	12.11%
2019	1,162,746,731	-82,650,208	-6.64%	0.34%	85,791,451	-2,293,785	-2.60%	2.24%	1,281,829,472	-39,447,770	-2.99%	8.76%
2020	1,042,489,741	-120,256,990	-10.34%	-10.03%	83,805,714	-1,985,737	-2.31%	-0.13%	1,161,884,031	-119,945,441	-9.36%	-1.42%
2021	854,153,329	-188,336,412	-18.07%	-26.29%	82,292,292	-1,513,422	-1.81%	-1.93%	1,095,416,947	-66,467,084	-5.72%	-7.06%
2022	855,933,397	1,780,068	0.21%	-26.13%	91,389,780	9,097,488	11.06%	8.91%	1,083,501,916	-11,915,031	-1.09%	-8.07%
2023	865,981,501	10,048,104	1.17%	-25.27%	106,609,396	15,219,616	16.65%	27.05%	1,178,180,621	94,678,705	8.74%	-0.04%
2024	1,103,077,521	237,096,020	27.38%	-4.81%	113,812,637	7,203,241	6.76%	35.63%	1,305,201,025	127,020,404	10.78%	10.74%
2025	1,392,990,816	289,913,295	26.28%	20.21%	116,029,800	2,217,163	1.95%	38.27%	1,571,162,882	265,961,857	20.38%	33.31%

Rate Ann.%chg: Irrigated **1.86%** Dryland **3.29%** Grassland **2.92%**

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
2015	6,444,510	-	-	-	5,240,476	-	-	-	2,432,963,327	-	-	-
2016	6,231,404	-213,106	-3.31%	-3.31%	5,254,643	14,167	0.27%	0.27%	2,555,356,267	122,392,940	5.03%	5.03%
2017	6,456,173	224,769	3.61%	0.18%	5,331,136	76,493	1.46%	1.73%	2,666,696,749	111,340,482	4.36%	9.61%
2018	5,253,897	-1,202,276	-18.62%	-18.47%	4,888,938	-442,198	-8.29%	-6.71%	2,664,902,252	-1,794,497	-0.07%	9.53%
2019	24,295,440	19,041,543	362.43%	276.99%	4,911,145	22,207	0.45%	-6.28%	2,559,574,239	-105,328,013	-3.95%	5.20%
2020	12,225,270	-12,070,170	-49.68%	89.70%	7,824,554	2,913,409	59.32%	49.31%	2,308,229,310	-251,344,929	-9.82%	-5.13%
2021	13,612,098	1,386,828	11.34%	111.22%	8,077,659	253,105	3.23%	54.14%	2,053,552,325	-254,676,985	-11.03%	-15.59%
2022	11,859,217	-1,752,881	-12.88%	84.02%	8,244,177	166,518	2.06%	57.32%	2,050,928,487	-2,623,838	-0.13%	-15.70%
2023	11,715,085	-144,132	-1.22%	81.78%	8,312,936	68,759	0.83%	58.63%	2,170,799,539	119,871,052	5.84%	-10.78%
2024	11,724,013	8,928	0.08%	81.92%	8,390,420	77,484	0.93%	60.11%	2,542,205,616	371,406,077	17.11%	4.49%
2025	11,763,796	39,783	0.34%	82.54%	8,596,025	205,605	2.45%	64.03%	3,100,543,319	558,337,703	21.96%	27.44%

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

Rate Ann.%chg: Total Agric Land **2.45%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2015	1,161,044,556	296,277	3,919			84,642,866	51,443	1,645			1,178,689,556	1,079,159	1,092		
2016	1,248,992,941	296,094	4,218	7.64%	7.64%	91,468,164	50,819	1,800	9.39%	9.39%	1,208,486,846	1,078,400	1,121	2.60%	2.60%
2017	1,252,277,829	297,112	4,215	-0.08%	7.55%	90,261,048	50,148	1,800	0.00%	9.39%	1,314,549,720	1,078,305	1,219	8.79%	11.61%
2018	1,246,964,752	296,001	4,213	-0.05%	7.50%	88,462,264	49,107	1,801	0.09%	9.48%	1,322,849,189	1,093,356	1,210	-0.75%	10.77%
2019	1,167,532,259	295,443	3,952	-6.19%	0.84%	86,728,608	48,183	1,800	-0.08%	9.40%	1,286,707,934	1,097,533	1,172	-3.10%	7.34%
2020	1,045,356,739	293,312	3,564	-9.81%	-9.05%	83,960,928	46,645	1,800	0.00%	9.40%	1,163,164,054	1,098,432	1,059	-9.68%	-3.05%
2021	856,551,270	290,821	2,945	-17.36%	-24.84%	82,292,292	45,718	1,800	0.00%	9.40%	1,098,653,598	1,100,833	998	-5.75%	-8.63%
2022	856,373,087	290,608	2,947	0.05%	-24.80%	91,499,580	45,750	2,000	11.11%	21.55%	1,082,921,901	1,102,197	983	-1.55%	-10.05%
2023	865,193,398	291,099	2,972	0.86%	-24.16%	106,676,862	45,504	2,344	17.22%	42.48%	1,178,546,182	1,102,596	1,069	8.79%	-2.14%
2024	1,107,141,806	291,790	3,794	27.66%	-3.18%	113,609,801	45,431	2,501	6.67%	51.99%	1,302,626,493	1,101,713	1,182	10.62%	8.25%
2025	1,394,401,101	290,230	4,804	26.62%	22.60%	116,605,811	45,656	2,554	2.13%	55.22%	1,570,480,830	1,102,795	1,424	20.44%	30.38%

Rate Annual %chg Average Value/Acre: 1.85%

3.26%

2.91%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2015	6,342,094	60,469	105			5,209,156	10,421	500			2,435,928,228	1,497,769	1,626		
2016	6,220,533	62,205	100	-4.65%	-4.65%	5,254,798	10,504	500	0.08%	0.08%	2,560,423,282	1,498,022	1,709	5.09%	5.09%
2017	6,209,162	62,092	100	0.00%	-4.65%	5,329,126	10,652	500	0.01%	0.08%	2,668,626,885	1,498,309	1,781	4.21%	9.51%
2018	5,054,600	50,546	100	0.00%	-4.65%	4,881,512	9,762	500	-0.05%	0.03%	2,668,212,317	1,498,771	1,780	-0.05%	9.46%
2019	23,878,385	47,757	500	400.00%	376.73%	4,918,680	9,837	500	-0.01%	0.02%	2,569,765,866	1,498,753	1,715	-3.69%	5.43%
2020	12,089,400	48,344	250	-49.99%	138.43%	7,847,244	11,091	708	41.51%	41.54%	2,312,418,365	1,497,824	1,544	-9.96%	-5.07%
2021	12,240,452	48,947	250	0.00%	138.43%	8,084,404	11,288	716	1.22%	43.27%	2,057,822,016	1,497,607	1,374	-11.00%	-15.51%
2022	11,850,004	47,387	250	0.00%	138.43%	8,244,407	11,410	723	0.89%	44.55%	2,050,888,979	1,497,352	1,370	-0.32%	-15.78%
2023	11,707,719	46,818	250	0.00%	138.43%	8,312,936	11,486	724	0.16%	44.79%	2,170,437,097	1,497,502	1,449	5.82%	-10.88%
2024	11,714,446	46,845	250	0.00%	138.43%	8,389,884	11,522	728	0.61%	45.66%	2,543,482,430	1,497,301	1,699	17.20%	4.45%
2025	11,742,832	46,958	250	0.00%	138.43%	8,594,430	11,505	747	2.59%	49.43%	3,101,825,004	1,497,144	2,072	21.96%	27.39%

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Rate Annual %chg Average Value/Acre: 2.45%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 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	186,737,531	18,660,475	11,953,494	441,584,101	140,943,821	19,829,957	167,705	3,100,543,319	82,707,069	111,492,400	0	4,114,619,872
cnty sectorvalue % of total value:		4.54%	0.45%	0.29%	10.73%	3.43%	0.48%	0.00%	75.35%	2.01%	2.71%		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	29,284,744	1,979,191	312,478	72,043,671	0	0	17,659,313	10,169,276	32,244	0	0	131,480,917
12.90%	%sector of county sector	15.68%	10.61%	2.61%	16.31%			10529.99%	0.33%	0.04%			3.20%
	%sector of municipality	22.27%	1.51%	0.24%	54.79%			13.43%	7.73%	0.02%			100.00%
288	CHAMBERS	302,150	319,131	8,354	13,780,717	0	252,982	1,104,164	0	697,577	4,820	0	16,469,895
2.84%	%sector of county sector	0.16%	1.71%	0.07%	3.12%		1.28%	658.40%		0.84%	0.00%		0.40%
	%sector of municipality	1.83%	1.94%	0.05%	83.67%		1.54%	6.70%		4.24%	0.03%		100.00%
46	EMMET	150,289	428	120	1,039,625	0	52,048	567,380	0	120,787	21,550	0	1,952,227
0.45%	%sector of county sector	0.08%	0.00%	0.00%	0.24%		0.26%	0.00%		0.15%	0.02%		0.05%
	%sector of municipality	7.70%	0.02%	0.01%	53.25%		2.67%	29.06%		6.19%	1.10%		100.00%
373	EWING	446,062	902,374	97,790	13,839,607	0	0	1,844,991	0	0	31,063	0	17,161,887
3.68%	%sector of county sector	0.24%	4.84%	0.82%	3.13%			1100.14%			0.03%		0.42%
	%sector of municipality	2.60%	5.26%	0.57%	80.64%			10.75%			0.18%		100.00%
95	INMAN	61,435	142,369	7,414	1,835,313	0	88,389	116,931	0	51,944	266	0	2,304,061
0.94%	%sector of county sector	0.03%	0.76%	0.06%	0.42%		0.45%	69.72%		0.06%	0.00%		0.06%
	%sector of municipality	2.67%	6.18%	0.32%	79.66%		3.84%	5.07%		2.25%	0.01%		100.00%
3,581	O'NEILL	8,232,391	2,160,356	906,396	183,196,935	0	0	43,419,593	3,535,163	0	0	0	241,450,834
35.36%	%sector of county sector	4.41%	11.58%	7.58%	41.49%			25890.46%	0.11%				5.87%
	%sector of municipality	3.41%	0.89%	0.38%	75.87%			17.98%	1.46%				100.00%
166	PAGE	164,247	551,655	383,831	5,432,590	0	0	362,596	0	4,320	0	0	6,899,239
1.64%	%sector of county sector	0.09%	2.96%	3.21%	1.23%			216.21%		0.01%			0.17%
	%sector of municipality	2.38%	8.00%	5.56%	78.74%			5.26%		0.06%			100.00%
486	STUART	4,133,117	50,098	3,276	31,277,948	0	122,966	5,626,356	0	693,129	162,250	0	42,069,140
4.80%	%sector of county sector	2.21%	0.27%	0.03%	7.08%		0.62%	3354.91%		0.84%	0.15%		1.02%
	%sector of municipality	9.82%	0.12%	0.01%	74.35%		0.29%	13.37%		1.65%	0.39%		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												
6,342	Total Municipalities	42,774,436	6,105,603	1,719,659	322,446,413	0	516,385	70,701,747	13,704,439	1,600,001	219,949	0	459,788,208
62.62%	%all municip.sectors of cnty	22.91%	32.72%	14.39%	73.02%		2.60%	42158.40%	0.44%	1.93%	0.20%		11.17%

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Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 12,758</b>	<b>Value : 4,327,260,008</b>	<b>Growth 14,875,780</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>	474	3,984,344	30	359,966	21	247,712	525	4,592,022	
<b>02. Res Improve Land</b>	2,799	60,975,062	275	9,785,087	371	14,762,788	3,445	85,522,937	
<b>03. Res Improvements</b>	2,877	321,984,519	310	53,293,851	429	77,458,392	3,616	452,736,762	
<b>04. Res Total</b>	3,351	386,943,925	340	63,438,904	450	92,468,892	4,141	542,851,721	7,380,241
<b>% of Res Total</b>	80.92	71.28	8.21	11.69	10.87	17.03	32.46	12.54	49.61
<b>05. Com UnImp Land</b>	89	1,021,045	11	327,200	35	1,345,908	135	2,694,153	
<b>06. Com Improve Land</b>	601	9,184,269	45	1,695,670	100	5,066,209	746	15,946,148	
<b>07. Com Improvements</b>	622	63,183,803	51	8,237,418	144	59,550,141	817	130,971,362	
<b>08. Com Total</b>	711	73,389,117	62	10,260,288	179	65,962,258	952	149,611,663	3,385,993
<b>% of Com Total</b>	74.68	49.05	6.51	6.86	18.80	44.09	7.46	3.46	22.76
<b>09. Ind UnImp Land</b>	0	0	0	0	1	11,970	1	11,970	
<b>10. Ind Improve Land</b>	4	422,280	2	78,030	5	288,727	11	789,037	
<b>11. Ind Improvements</b>	4	13,282,159	2	730,494	5	4,882,966	11	18,895,619	
<b>12. Ind Total</b>	4	13,704,439	2	808,524	6	5,183,663	12	19,696,626	0
<b>% of Ind Total</b>	33.33	69.58	16.67	4.10	50.00	26.32	0.09	0.46	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	4	86,376	4	86,376	
<b>14. Rec Improve Land</b>	0	0	0	0	2	77,688	2	77,688	
<b>15. Rec Improvements</b>	0	0	0	0	2	10,672	2	10,672	
<b>16. Rec Total</b>	0	0	0	0	6	174,736	6	174,736	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.00	0.00
<b>Res &amp; Rec Total</b>	3,351	386,943,925	340	63,438,904	456	92,643,628	4,147	543,026,457	7,380,241
<b>% of Res &amp; Rec Total</b>	80.81	71.26	8.20	11.68	11.00	17.06	32.51	12.55	49.61
<b>Com &amp; Ind Total</b>	715	87,093,556	64	11,068,812	185	71,145,921	964	169,308,289	3,385,993
<b>% of Com &amp; Ind Total</b>	74.17	51.44	6.64	6.54	19.19	42.02	7.56	3.91	22.76
<b>17. Taxable Total</b>	4,066	474,037,481	404	74,507,716	641	163,789,549	5,111	712,334,746	10,766,234
<b>% of Taxable Total</b>	79.55	66.55	7.90	10.46	12.54	22.99	40.06	16.46	72.37

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	3	881,037	2,346,446	1	7,722	1,526,091
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	4	888,759	3,872,537
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	888,759	3,872,537

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	311	20	118	449

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	23	1,122,593	26	978,491	5,529	2,450,097,296	5,578	2,452,198,380
28. Ag-Improved Land	14	1,456,284	23	504,718	1,927	966,436,229	1,964	968,397,231
29. Ag Improvements	32	2,100,722	25	986,234	2,012	191,242,695	2,069	194,329,651

30. Ag Total					7,647	3,614,925,262
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	0.26	4,290	1	0.62	10,230	
32. HomeSite Improv Land	9	8.82	145,530	6	5.52	91,080	
33. HomeSite Improvements	11	0.00	1,208,467	6	0.00	434,790	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.31	930	5	5.25	15,750	
36. FarmSite Improv Land	9	10.43	31,290	17	11.59	34,770	
37. FarmSite Improvements	29	0.00	892,255	24	0.00	551,444	
38. FarmSite Total							
39. Road & Ditches	0	13.54	0	0	9.44	0	
40. Other- Non Ag Use	0	0.00	0	0	0.05	150	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	48	38.05	627,825	50	38.93	642,345	
32. HomeSite Improv Land	1,112	1,140.35	18,794,490	1,127	1,154.69	19,031,100	
33. HomeSite Improvements	1,114	0.00	91,389,358	1,131	0.00	93,032,615	2,263,093
34. HomeSite Total				<b>1,181</b>	<b>1,193.62</b>	<b>112,706,060</b>	
35. FarmSite UnImp Land	177	102.44	307,320	183	108.00	324,000	
36. FarmSite Improv Land	1,564	1,989.52	5,968,560	1,590	2,011.54	6,034,620	
37. FarmSite Improvements	1,864	0.00	99,853,337	1,917	0.00	101,297,036	1,846,453
38. FarmSite Total				<b>2,100</b>	<b>2,119.54</b>	<b>107,655,656</b>	
39. Road & Ditches	0	18,203.79	0	0	18,226.77	0	
40. Other- Non Ag Use	0	5,044.43	6,020,870	0	5,044.48	6,021,020	
41. Total Section VI				<b>3,281</b>	<b>26,584.41</b>	<b>226,382,736</b>	<b>4,109,546</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	911.73	1,066,955	7	911.73	1,066,955

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	7,135.90	3.50%	44,956,170	3.59%	6,300.00
46. 1A	4,022.15	1.97%	25,339,545	2.02%	6,300.00
47. 2A1	36,206.50	17.74%	228,100,950	18.19%	6,300.00
48. 2A	95,027.63	46.56%	598,674,069	47.75%	6,300.00
49. 3A1	27,607.84	13.53%	159,853,294	12.75%	5,790.14
50. 3A	12,482.30	6.12%	73,645,570	5.87%	5,900.00
51. 4A1	18,774.13	9.20%	107,012,541	8.53%	5,700.00
52. 4A	2,850.01	1.40%	16,245,057	1.30%	5,700.00
<b>53. Total</b>	<b>204,106.46</b>	<b>100.00%</b>	<b>1,253,827,196</b>	<b>100.00%</b>	<b>6,143.01</b>
<b>Dry</b>					
54. 1D1	435.57	1.64%	1,176,039	1.71%	2,700.00
55. 1D	4,691.42	17.63%	12,666,834	18.45%	2,700.00
56. 2D1	7,128.85	26.79%	18,891,530	27.52%	2,650.01
57. 2D	7,183.92	27.00%	19,037,616	27.74%	2,650.03
58. 3D1	4,590.82	17.26%	11,247,708	16.39%	2,450.04
59. 3D	603.80	2.27%	1,479,338	2.16%	2,450.05
60. 4D1	49.62	0.19%	104,202	0.15%	2,100.00
61. 4D	1,921.50	7.22%	4,035,150	5.88%	2,100.00
<b>62. Total</b>	<b>26,605.50</b>	<b>100.00%</b>	<b>68,638,417</b>	<b>100.00%</b>	<b>2,579.86</b>
<b>Grass</b>					
63. 1G1	24,876.00	11.57%	37,078,286	12.28%	1,490.52
64. 1G	23,446.89	10.91%	35,668,036	11.81%	1,521.23
65. 2G1	35,771.04	16.64%	53,769,450	17.81%	1,503.16
66. 2G	29,601.24	13.77%	43,076,304	14.27%	1,455.22
67. 3G1	52,228.57	24.29%	72,998,966	24.18%	1,397.68
68. 3G	22,919.12	10.66%	30,313,214	10.04%	1,322.62
69. 4G1	7,646.47	3.56%	9,987,314	3.31%	1,306.13
70. 4G	18,487.79	8.60%	19,033,807	6.30%	1,029.53
<b>71. Total</b>	<b>214,977.12</b>	<b>100.00%</b>	<b>301,925,377</b>	<b>100.00%</b>	<b>1,404.45</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>204,106.46</b>	<b>45.00%</b>	<b>1,253,827,196</b>	<b>76.84%</b>	<b>6,143.01</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>26,605.50</b>	<b>5.87%</b>	<b>68,638,417</b>	<b>4.21%</b>	<b>2,579.86</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>214,977.12</b>	<b>47.40%</b>	<b>301,925,377</b>	<b>18.50%</b>	<b>1,404.45</b>
72. Waste	2,450.70	0.54%	613,039	0.04%	250.15
73. Other	5,428.09	1.20%	6,708,155	0.41%	1,235.82
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>453,567.87</b>	<b>100.00%</b>	<b>1,631,712,184</b>	<b>100.00%</b>	<b>3,597.50</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	1,122.64	9.26%	6,623,576	9.56%	5,900.00
46. 1A	67.95	0.56%	400,905	0.58%	5,900.00
47. 2A1	2.91	0.02%	17,169	0.02%	5,900.00
48. 2A	3,275.06	27.00%	19,322,854	27.90%	5,900.00
49. 3A1	3,885.92	32.04%	21,761,152	31.42%	5,600.00
50. 3A	38.23	0.32%	214,088	0.31%	5,600.00
51. 4A1	2,721.18	22.44%	15,238,608	22.00%	5,600.00
52. 4A	1,014.08	8.36%	5,678,848	8.20%	5,600.00
<b>53. Total</b>	<b>12,127.97</b>	<b>100.00%</b>	<b>69,257,200</b>	<b>100.00%</b>	<b>5,710.54</b>
<b>Dry</b>					
54. 1D1	98.33	7.88%	265,491	8.49%	2,700.00
55. 1D	197.47	15.83%	533,169	17.04%	2,700.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	255.59	20.49%	677,330	21.65%	2,650.06
58. 3D1	456.85	36.63%	1,119,300	35.78%	2,450.04
59. 3D	89.59	7.18%	219,499	7.02%	2,450.04
60. 4D1	0.76	0.06%	1,596	0.05%	2,100.00
61. 4D	148.51	11.91%	311,871	9.97%	2,100.00
<b>62. Total</b>	<b>1,247.10</b>	<b>100.00%</b>	<b>3,128,256</b>	<b>100.00%</b>	<b>2,508.42</b>
<b>Grass</b>					
63. 1G1	495.05	12.45%	919,353	14.53%	1,857.09
64. 1G	93.78	2.36%	121,265	1.92%	1,293.08
65. 2G1	1,094.91	27.54%	2,058,325	32.54%	1,879.90
66. 2G	193.14	4.86%	332,414	5.25%	1,721.10
67. 3G1	1,204.24	30.29%	1,738,189	27.47%	1,443.39
68. 3G	759.01	19.09%	1,088,312	17.20%	1,433.86
69. 4G1	24.19	0.61%	12,095	0.19%	500.00
70. 4G	111.50	2.80%	56,531	0.89%	507.00
<b>71. Total</b>	<b>3,975.82</b>	<b>100.00%</b>	<b>6,326,484</b>	<b>100.00%</b>	<b>1,591.24</b>
<b>Irrigated Total</b>	<b>12,127.97</b>	<b>67.63%</b>	<b>69,257,200</b>	<b>87.52%</b>	<b>5,710.54</b>
<b>Dry Total</b>	<b>1,247.10</b>	<b>6.95%</b>	<b>3,128,256</b>	<b>3.95%</b>	<b>2,508.42</b>
<b>Grass Total</b>	<b>3,975.82</b>	<b>22.17%</b>	<b>6,326,484</b>	<b>7.99%</b>	<b>1,591.24</b>
72. Waste	178.34	0.99%	44,605	0.06%	250.11
73. Other	403.12	2.25%	377,060	0.48%	935.35
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>17,932.35</b>	<b>100.00%</b>	<b>79,133,605</b>	<b>100.00%</b>	<b>4,412.90</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	188.54	0.26%	791,868	0.27%	4,200.00
46. 1A	1,777.58	2.43%	7,465,836	2.56%	4,200.00
47. 2A1	1,595.06	2.18%	6,699,252	2.30%	4,200.00
48. 2A	15,399.61	21.02%	64,678,362	22.19%	4,200.00
49. 3A1	12,947.15	17.67%	50,189,158	17.22%	3,876.46
50. 3A	22,361.62	30.52%	89,446,480	30.69%	4,000.00
51. 4A1	13,969.61	19.07%	53,084,518	18.21%	3,800.00
52. 4A	5,023.14	6.86%	19,087,932	6.55%	3,800.00
53. Total	73,262.31	100.00%	291,443,406	100.00%	3,978.08
<b>Dry</b>					
54. 1D1	78.37	0.45%	211,599	0.48%	2,700.00
55. 1D	2,660.07	15.20%	7,182,189	16.29%	2,700.00
56. 2D1	857.60	4.90%	2,272,661	5.16%	2,650.02
57. 2D	4,628.82	26.45%	12,266,459	27.83%	2,650.02
58. 3D1	5,204.70	29.74%	12,751,621	28.93%	2,450.02
59. 3D	2,431.84	13.90%	5,958,074	13.52%	2,450.03
60. 4D1	265.88	1.52%	558,348	1.27%	2,100.00
61. 4D	1,372.66	7.84%	2,881,816	6.54%	2,099.44
62. Total	17,499.94	100.00%	44,082,767	100.00%	2,519.02
<b>Grass</b>					
63. 1G1	306,107.08	45.30%	577,152,285	50.27%	1,885.46
64. 1G	15,475.65	2.29%	31,402,450	2.74%	2,029.15
65. 2G1	100,306.63	14.84%	172,378,625	15.02%	1,718.52
66. 2G	26,902.94	3.98%	49,337,481	4.30%	1,833.91
67. 3G1	104,666.41	15.49%	164,862,684	14.36%	1,575.13
68. 3G	62,907.95	9.31%	90,675,330	7.90%	1,441.40
69. 4G1	20,125.61	2.98%	22,734,185	1.98%	1,129.61
70. 4G	39,265.62	5.81%	39,492,091	3.44%	1,005.77
71. Total	675,757.89	100.00%	1,148,035,131	100.00%	1,698.89
<b>Irrigated Total</b>					
	73,262.31	9.18%	291,443,406	19.49%	3,978.08
<b>Dry Total</b>					
	17,499.94	2.19%	44,082,767	2.95%	2,519.02
<b>Grass Total</b>					
	675,757.89	84.63%	1,148,035,131	76.77%	1,698.89
72. Waste	26,531.77	3.32%	6,634,972	0.44%	250.08
73. Other	5,388.87	0.67%	5,273,835	0.35%	978.65
74. Exempt	538.29	0.07%	0	0.00%	0.00
75. Market Area Total	798,440.78	100.00%	1,495,470,111	100.00%	1,872.99

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%	169,722	8.31%	4,200.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	366.97	71.37%	1,467,880	71.84%	4,000.00
51. 4A1	56.49	10.99%	214,662	10.51%	3,800.00
52. 4A	50.29	9.78%	191,102	9.35%	3,800.00
<b>53. Total</b>	<b>514.16</b>	<b>100.00%</b>	<b>2,043,366</b>	<b>100.00%</b>	<b>3,974.18</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%	7,394	2.69%	2,650.18
58. 3D1	0.42	0.37%	1,029	0.37%	2,450.00
59. 3D	102.68	90.84%	251,567	91.48%	2,450.01
60. 4D1	0.60	0.53%	1,260	0.46%	2,100.00
61. 4D	6.55	5.79%	13,755	5.00%	2,100.00
<b>62. Total</b>	<b>113.04</b>	<b>100.00%</b>	<b>275,005</b>	<b>100.00%</b>	<b>2,432.81</b>
<b>Grass</b>					
63. 1G1	78,492.07	37.74%	71,732,020	40.93%	913.88
64. 1G	1,026.08	0.49%	973,149	0.56%	948.41
65. 2G1	39,158.78	18.83%	31,648,600	18.06%	808.21
66. 2G	1,309.02	0.63%	1,548,053	0.88%	1,182.60
67. 3G1	31,770.96	15.27%	25,380,924	14.48%	798.87
68. 3G	52,928.52	25.45%	42,103,567	24.02%	795.48
69. 4G1	2,040.44	0.98%	1,020,220	0.58%	500.00
70. 4G	1,269.27	0.61%	859,611	0.49%	677.25
<b>71. Total</b>	<b>207,995.14</b>	<b>100.00%</b>	<b>175,266,144</b>	<b>100.00%</b>	<b>842.65</b>
<b>Irrigated Total</b>					
	514.16	0.23%	2,043,366	1.12%	3,974.18
<b>Dry Total</b>					
	113.04	0.05%	275,005	0.15%	2,432.81
<b>Grass Total</b>					
	207,995.14	91.69%	175,266,144	96.18%	842.65
72. Waste	17,857.90	7.87%	4,465,291	2.45%	250.05
73. Other	353.64	0.16%	176,820	0.10%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>226,833.88</b>	<b>100.00%</b>	<b>182,226,626</b>	<b>100.00%</b>	<b>803.35</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	159.53	937,193	0.00	0	289,851.37	1,615,633,975	290,010.90	1,616,571,168
<b>77. Dry Land</b>	80.25	196,773	0.00	0	45,385.33	115,927,672	45,465.58	116,124,445
<b>78. Grass</b>	727.65	1,248,345	1,139.28	1,301,796	1,100,839.04	1,629,002,995	1,102,705.97	1,631,553,136
<b>79. Waste</b>	9.56	2,391	38.64	9,663	46,970.51	11,745,853	47,018.71	11,757,907
<b>80. Other</b>	24.27	12,135	18.03	19,770	11,531.42	12,503,965	11,573.72	12,535,870
<b>81. Exempt</b>	0.00	0	0.00	0	538.29	0	538.29	0
<b>82. Total</b>	<b>1,001.26</b>	<b>2,396,837</b>	<b>1,195.95</b>	<b>1,331,229</b>	<b>1,494,577.67</b>	<b>3,384,814,460</b>	<b>1,496,774.88</b>	<b>3,388,542,526</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	290,010.90	19.38%	1,616,571,168	47.71%	5,574.17
<b>Dry Land</b>	45,465.58	3.04%	116,124,445	3.43%	2,554.12
<b>Grass</b>	1,102,705.97	73.67%	1,631,553,136	48.15%	1,479.59
<b>Waste</b>	47,018.71	3.14%	11,757,907	0.35%	250.07
<b>Other</b>	11,573.72	0.77%	12,535,870	0.37%	1,083.13
<b>Exempt</b>	538.29	0.04%	0	0.00%	0.00
<b>Total</b>	<b>1,496,774.88</b>	<b>100.00%</b>	<b>3,388,542,526</b>	<b>100.00%</b>	<b>2,263.90</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	98	1,022,473	585	14,105,467	602	72,953,138	700	88,081,078	912,335
83.2 Chambers	44	172,185	167	2,715,371	167	14,192,103	211	17,079,659	57,483
83.3 Emmet / Inman	57	119,707	84	781,258	86	2,262,134	143	3,163,099	3,974
83.4 Ewing	30	178,080	201	1,960,860	201	14,521,651	231	16,660,591	89,963
83.5 O'Neill	129	1,920,891	1,406	35,664,924	1,448	177,907,715	1,577	215,493,530	2,385,511
83.6 Page	40	91,030	91	913,739	91	5,336,314	131	6,341,083	124,639
83.7 Rural	77	720,908	652	24,611,795	758	131,319,435	835	156,652,138	2,724,191
83.8 Stuart	54	453,124	261	4,847,211	265	34,254,944	319	39,555,279	1,082,145
84 Residential Total	529	4,678,398	3,447	85,600,625	3,618	452,747,434	4,147	543,026,457	7,380,241

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	26	140,065	157	1,541,916	163	25,857,457	189	27,539,438	268,343
85.2	Chambers	6	17,666	32	95,490	33	1,159,463	39	1,272,619	85,953
85.3	Emmet / Inman	5	8,513	22	26,117	23	649,681	28	684,311	0
85.4	Ewing	4	26,499	40	217,300	42	1,790,758	46	2,034,557	96,543
85.5	O'Neill	32	702,967	285	7,204,428	288	40,212,933	320	48,120,328	278,518
85.6	Page	5	8,514	12	11,719	15	368,290	20	388,523	0
85.7	Rural	50	1,766,023	152	7,139,855	205	74,513,970	255	83,419,848	2,479,265
85.8	Stuart	8	35,876	57	498,360	59	5,314,429	67	5,848,665	177,371
86	Commercial Total	136	2,706,123	757	16,735,185	828	149,866,981	964	169,308,289	3,385,993

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	24,822.26	12.33%	37,034,786	12.57%	1,492.00
88. 1G	23,126.64	11.49%	35,476,901	12.04%	1,534.03
89. 2G1	35,097.11	17.43%	53,351,235	18.10%	1,520.10
90. 2G	28,862.16	14.33%	42,599,044	14.45%	1,475.95
91. 3G1	51,375.09	25.51%	72,481,830	24.59%	1,410.84
92. 3G	20,414.27	10.14%	28,987,610	9.84%	1,419.97
93. 4G1	6,790.87	3.37%	9,559,514	3.24%	1,407.70
94. 4G	10,864.88	5.40%	15,222,352	5.17%	1,401.06
95. Total	201,353.28	100.00%	294,713,272	100.00%	1,463.66
<b>CRP</b>					
96. 1C1	16.63	3.98%	24,945	4.09%	1,500.00
97. 1C	31.01	7.41%	46,515	7.63%	1,500.00
98. 2C1	81.25	19.42%	121,875	20.00%	1,500.00
99. 2C	107.72	25.75%	161,580	26.52%	1,500.00
100. 3C1	100.44	24.01%	140,616	23.08%	1,400.00
101. 3C	81.31	19.44%	113,834	18.68%	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	418.36	100.00%	609,365	100.00%	1,456.56
<b>Timber</b>					
105. 1T1	37.11	0.28%	18,555	0.28%	500.00
106. 1T	289.24	2.19%	144,620	2.19%	500.00
107. 2T1	592.68	4.49%	296,340	4.49%	500.00
108. 2T	631.36	4.78%	315,680	4.78%	500.00
109. 3T1	753.04	5.70%	376,520	5.70%	500.00
110. 3T	2,423.54	18.35%	1,211,770	18.35%	500.00
111. 4T1	855.60	6.48%	427,800	6.48%	500.00
112. 4T	7,622.91	57.73%	3,811,455	57.73%	500.00
113. Total	13,205.48	100.00%	6,602,740	100.00%	500.00
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Grass Total	201,353.28	93.66%	294,713,272	97.61%	1,463.66
CRP Total	418.36	0.19%	609,365	0.20%	1,456.56
Timber Total	13,205.48	6.14%	6,602,740	2.19%	500.00
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114. Market Area Total	214,977.12	100.00%	301,925,377	100.00%	1,404.45

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	477.16	14.41%	907,768	15.58%	1,902.44
88. 1G	41.60	1.26%	87,495	1.50%	2,103.25
89. 2G1	1,047.27	31.62%	1,989,957	34.15%	1,900.14
90. 2G	165.66	5.00%	314,754	5.40%	1,900.00
91. 3G1	943.22	28.48%	1,509,152	25.90%	1,600.00
92. 3G	635.99	19.20%	1,017,584	17.46%	1,600.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.71	0.02%	1,136	0.02%	1,600.00
95. Total	3,311.61	100.00%	5,827,846	100.00%	1,759.82
<b>CRP</b>					
96. 1C1	1.65	1.19%	3,465	1.47%	2,100.00
97. 1C	4.80	3.45%	10,080	4.27%	2,100.00
98. 2C1	31.82	22.89%	60,458	25.61%	1,900.00
99. 2C	2.80	2.01%	5,320	2.25%	1,900.00
100. 3C1	89.57	64.43%	143,312	60.71%	1,600.00
101. 3C	8.38	6.03%	13,408	5.68%	1,600.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	139.02	100.00%	236,043	100.00%	1,697.91
<b>Timber</b>					
105. 1T1	16.24	3.09%	8,120	3.09%	500.00
106. 1T	47.38	9.02%	23,690	9.02%	500.00
107. 2T1	15.82	3.01%	7,910	3.01%	500.00
108. 2T	24.68	4.70%	12,340	4.70%	500.00
109. 3T1	171.45	32.65%	85,725	32.65%	500.00
110. 3T	114.64	21.83%	57,320	21.83%	500.00
111. 4T1	24.19	4.61%	12,095	4.61%	500.00
112. 4T	110.79	21.10%	55,395	21.10%	500.00
113. Total	525.19	100.00%	262,595	100.00%	500.00
<hr/>					
Grass Total	3,311.61	83.29%	5,827,846	92.12%	1,759.82
CRP Total	139.02	3.50%	236,043	3.73%	1,697.91
Timber Total	525.19	13.21%	262,595	4.15%	500.00
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114. Market Area Total	3,975.82	100.00%	6,326,484	100.00%	1,591.24

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	305,610.05	48.39%	576,140,122	51.24%	1,885.21
88. 1G	15,222.73	2.41%	31,221,078	2.78%	2,050.95
89. 2G1	99,801.61	15.80%	172,006,891	15.30%	1,723.49
90. 2G	26,041.12	4.12%	48,762,847	4.34%	1,872.53
91. 3G1	101,662.04	16.10%	162,955,160	14.49%	1,602.91
92. 3G	53,686.75	8.50%	86,064,730	7.65%	1,603.09
93. 4G1	11,500.46	1.82%	18,418,046	1.64%	1,601.51
94. 4G	17,978.98	2.85%	28,818,664	2.56%	1,602.91
95. Total	631,503.74	100.00%	1,124,387,538	100.00%	1,780.49
<b>CRP</b>					
96. 1C1	477.28	43.45%	1,002,288	48.42%	2,100.00
97. 1C	34.32	3.12%	72,072	3.48%	2,100.00
98. 2C1	85.16	7.75%	161,804	7.82%	1,900.00
99. 2C	102.66	9.35%	195,054	9.42%	1,900.00
100. 3C1	368.49	33.54%	589,584	28.49%	1,600.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	3.24	0.29%	5,184	0.25%	1,600.00
103. 4C	27.37	2.49%	43,792	2.12%	1,600.00
104. Total	1,098.52	100.00%	2,069,778	100.00%	1,884.15
<b>Timber</b>					
105. 1T1	19.75	0.05%	9,875	0.05%	500.00
106. 1T	218.60	0.51%	109,300	0.51%	500.00
107. 2T1	419.86	0.97%	209,930	0.97%	500.00
108. 2T	759.16	1.76%	379,580	1.76%	500.00
109. 3T1	2,635.88	6.11%	1,317,940	6.11%	500.00
110. 3T	9,221.20	21.37%	4,610,600	21.37%	500.00
111. 4T1	8,621.91	19.98%	4,310,955	19.98%	500.00
112. 4T	21,259.27	49.26%	10,629,635	49.26%	500.00
113. Total	43,155.63	100.00%	21,577,815	100.00%	500.00
<hr/>					
Grass Total	631,503.74	93.45%	1,124,387,538	97.94%	1,780.49
CRP Total	1,098.52	0.16%	2,069,778	0.18%	1,884.15
Timber Total	43,155.63	6.39%	21,577,815	1.88%	500.00
<hr/>					
114. Market Area Total	675,757.89	100.00%	1,148,035,131	100.00%	1,698.89

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	78,341.10	38.40%	71,535,759	41.35%	913.13
88. 1G	1,026.08	0.50%	973,149	0.56%	948.41
89. 2G1	38,914.76	19.07%	31,355,776	18.13%	805.76
90. 2G	1,276.49	0.63%	1,531,788	0.89%	1,200.00
91. 3G1	31,651.48	15.51%	25,321,184	14.64%	800.00
92. 3G	52,065.45	25.52%	41,669,944	24.09%	800.34
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	749.18	0.37%	599,566	0.35%	800.30
95. Total	204,024.54	100.00%	172,987,166	100.00%	847.87
<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	119.48	3.34%	59,740	3.34%	500.00
110. 3T	859.59	24.06%	429,795	24.06%	500.00
111. 4T1	2,040.44	57.12%	1,020,220	57.12%	500.00
112. 4T	520.09	14.56%	260,045	14.56%	500.00
113. Total	3,572.13	100.00%	1,786,065	100.00%	500.00
<hr/>					
Grass Total	204,024.54	98.09%	172,987,166	98.70%	847.87
CRP Total	398.47	0.19%	492,913	0.28%	1,237.01
Timber Total	3,572.13	1.72%	1,786,065	1.02%	500.00
<hr/>					
114. Market Area Total	207,995.14	100.00%	175,266,144	100.00%	842.65

**2026 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

45 Holt

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	441,584,101	542,851,721	101,267,620	22.93%	7,380,241	21.26%
02. Recreational	167,705	174,736	7,031	4.19%	0	4.19%
03. Ag-Homesite Land, Ag-Res Dwelling	82,707,069	112,706,060	29,998,991	36.27%	2,263,093	33.54%
<b>04. Total Residential (sum lines 1-3)</b>	<b>524,458,875</b>	<b>655,732,517</b>	<b>131,273,642</b>	<b>25.03%</b>	<b>9,643,334</b>	<b>23.19%</b>
05. Commercial	140,943,821	149,611,663	8,667,842	6.15%	3,385,993	3.75%
06. Industrial	19,829,957	19,696,626	-133,331	-0.67%	0	-0.67%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>160,773,778</b>	<b>169,308,289</b>	<b>8,534,511</b>	<b>5.31%</b>	<b>3,385,993</b>	<b>3.20%</b>
08. Ag-Farmsite Land, Outbuildings	105,533,510	107,655,656	2,122,146	2.01%	1,846,453	0.26%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	5,958,890	6,021,020	62,130	1.04%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>111,492,400</b>	<b>113,676,676</b>	<b>2,184,276</b>	<b>1.96%</b>	<b>1,846,453</b>	<b>0.30%</b>
12. Irrigated	1,392,990,816	1,616,571,168	223,580,352	16.05%		
13. Dryland	116,029,800	116,124,445	94,645	0.08%		
14. Grassland	1,571,162,882	1,631,553,136	60,390,254	3.84%		
15. Wasteland	11,763,796	11,757,907	-5,889	-0.05%		
16. Other Agland	8,596,025	12,535,870	3,939,845	45.83%		
<b>17. Total Agricultural Land</b>	<b>3,100,543,319</b>	<b>3,388,542,526</b>	<b>287,999,207</b>	<b>9.29%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,897,268,372</b>	<b>4,327,260,008</b>	<b>429,991,636</b>	<b>11.03%</b>	<b>14,875,780</b>	<b>10.65%</b>

## 2026 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>
	Two
<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>
	\$359,827
<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>
	\$11,000
<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>
	\$55,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$15,203

## 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; Eagle View will photo Holt County in March 2026
10.	<b>When was the aerial imagery last updated?</b>
	NRCS 2024

## 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/ None used for 2026 values
<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

## 2026 Residential Assessment Survey for Holt County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
<b>3.</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.
<b>4.</b>	<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>
	Yes, the physical depreciation table is developed based on our largest market which is O'Neill. Around 126 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.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	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.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	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.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	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.

## 2026 Commercial Assessment Survey for Holt County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
<b>2a.</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>3.</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 depreciation is table driven from the CAMA vendor. Economic depreciation, based on the use, is based on the local market.
<b>4.</b>	<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>
	Economic depreciation, based on the use, determined by the market, is developed for each valuation group.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	The lot values were established by completing a vacant lot sales study using a price per square foot and front foot analysis. Also by looking at improved sales and backing out the building value.

## 2026 Agricultural Assessment Survey for Holt County

1.	<b>Valuation data collection done by:</b>
	Entire assessment staff
2.	<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.
3.	<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.
4.	<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.
5.	<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 \$5,000/acre.
6.	<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.
6a.	<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>
7a.	<b>How many parcels have a special valuation application on file?</b>
	N/A
7b.	<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>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A

<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## PLAN OF ASSESSMENT HOLT COUNTY

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

Staff for the office consist 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 that are flagged on computer records as having building permits or other changes 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 the media and posted in the Assessor's Office.

The median level of assessment for residential real property in Holt County for 2025 is 95%.

The median level of assessment of commercial/industrial properties for 2025 is 94%.

The median level of assessment of agricultural property for 2025 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 2025 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 include 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 also be removed. The physical depreciation table for houses uses the same depreciation table as houses that are not located on an ag parcel. Economic depreciation for houses is determined by a sales study.

In 2025, Residential parcels in Atkinson will be reviewed. A portion of Acreages will be inspected also. 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 2025. The first thing to look at is the land value. We are using vacant lot sales and 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 2026 valuation year. Land value is specific to each neighborhood.

The CAMA pricing table for buildings will be compared against local cost to build and sales of new construction to determine if the cost table needs to be adjusted. Currently, we are adjusting the 2020 cost manual by +145%.

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 the standard used for the Physical Depreciation table. This Physical Depreciation table 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 factor 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. We are also collecting data on buildings that are located on the parcel.

As we study commercial sales 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 local costs.

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

Commercial sales in each market area will be studied to determine if an Economic depreciation is needed. A correct land value, building cost and physical depreciation will create an assessed value. That value will be divided by the sale price. If the ratio is high, an economic depreciation for each use/type of building can be determined. For example – a repair shop may need a different economic depreciation than an office, based on sale prices. Also, an office in a larger town may require less economic depreciation than an office in a small town, based on sale prices. A sales study in each market area will determine the amount of economic depreciation that is specific to that market area and use/type of building.

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 may be 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.

The Six Year Review for commercial parcels will continue in 2025. Commercial parcels in Ewing and Chambers will be reviewed.

In 2025 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 are not automatically thrown out. If it was treated as an Arm's Length sale, it may be 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. Questions about land use may create a change in the way that the land is assessed.

The use of the land is tracked by the Land Use Layer on the assessor web site. 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 2025 valuation year, neighborhoods one and two each have their own irrigated values. Neighborhoods three and four have the same 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 2026 residential parcels in Ewing, Chambers and Page will be reviewed. A portion of Acreages will be inspected also. 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 2026 the Commercial six-year review will continue. The commercial parcels in Atkinson and Page will be reviewed.

The 2026 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 in 2026 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 2027 the Residential parcels in Inman, Emmet and a portion of O'Neill will be reviewed. A portion of Acreages will be inspected also.

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

In 2027 the Commercial six-year review will continue. Commercial parcels in Inman, Emmet and a portion O'Neill will be reviewed.

In 2027 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 in 2027 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 2028 we will continue with more of the same.

Respectfully,

Timothy L. Wallinger  
Holt County Assessor  
June 1, 2025