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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HOLT COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Holt County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Holt County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Timothy Wallinger, Holt County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used 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.

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, 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.

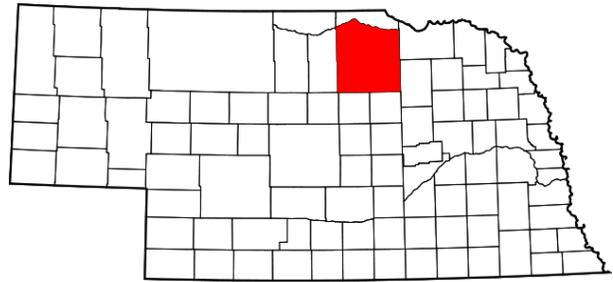
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

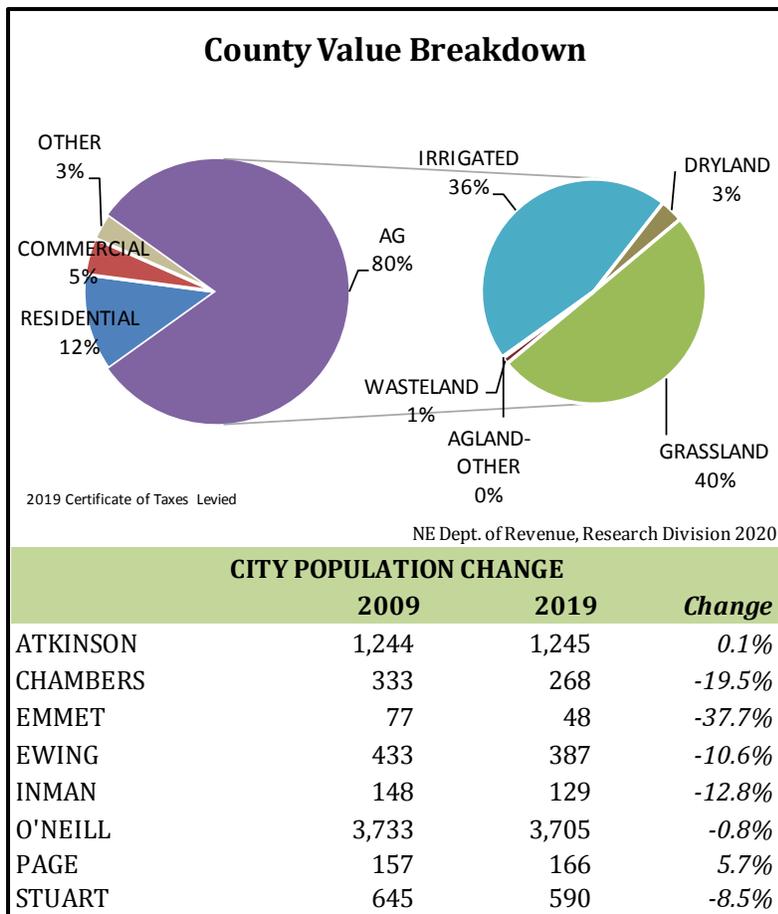
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,412 square miles, Holt County had 10,178 residents, per the Census Bureau Quick Facts for 2018, a 2% population decline from the 2010 U.S. Census. Reports indicated that 77% of county residents were homeowners and 94% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$79,704 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Holt County are located in and around O’Neill and Atkinson. According to information available from the U.S. Census Bureau, there were 427 employer establishments with total employment of 3,451.



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

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

2020 Residential Correlation for Holt County

Assessment Actions

For 2020, Valuation Group 4, Ewing and Valuation Group 6, Chambers were physically inspected and reviewed with new pictures as part of the six-year inspection cycle. Questionnaires were mailed to all improvement owners beforehand in these towns.

A depreciation study was performed on Valuation Group one, (O'Neill). From this analysis, a locational adjustment was applied to the rest of the valuation groups. A lot study was also performed in O'Neill with adjustments made to lot values.

The first acre home site in neighborhoods 4500 and 4520 Rural residential, (Acreage) were increased from a market study. A 5% increase was also applied to the Vanguard costing manual for all residential improvements.

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

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's length sales are made available for measurement. Holt County continues to maintain acceptable sales qualification and verification practices. Currently there are eight valuation groups recognized by the county assessor each describing their unique characteristics.

Holt County is current with the required six-year physical inspection and review cycle. The county has a spreadsheet that is kept updated as each town is physically inspected and reviewed by the assessor staff. Lot values are reviewed during the six-year cycle when the subclass of property is being reviewed.

The county assessor has written a valuation methodology on file for the completion of the assessment actions and explanation of the process. Cost tables in Vanguard are factored up as the review of the valuation groups are done, until a new table comes out from Vanguard. The county assessor arrives at final value by utilizing the CAMA cost tables and a market-derived depreciation model.

2020 Residential Correlation for Holt County

Description of Analysis

Residential parcels are analyzed utilizing eight valuation groups that are based on the assessor locations.

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

For the residential property class, a review of Holt County's statistical analysis profiles 244 residential sales, representing all the valuation groups. All groups with a sufficient number of sales are within the acceptable range. Two of the three overall measures of central tendency for the residential class of property are within the acceptable range. The weighted mean is slightly below. The qualitative measures are both slightly over the IAAO recommended ranges, but are influenced by a nine sales with sales prices less than \$15,000.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) indicate that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

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

2020 Residential Correlation for Holt County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	137	94.69	95.94	93.07	14.17	103.08
2	34	95.00	95.19	88.12	18.14	108.02
3	14	93.86	90.11	91.44	17.33	98.55
4	11	94.79	108.08	94.78	34.23	114.03
5	7	95.22	87.76	82.42	14.11	106.48
6	16	93.35	93.61	84.30	16.05	111.04
7	6	59.02	63.21	55.35	25.48	114.20
9	19	92.78	87.69	84.94	10.85	103.24
____ALL____	244	94.14	94.21	90.51	16.31	104.09

Level of Value

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

2020 Commercial Correlation for Holt County

Assessment Actions

For the 2020 assessment year, other than routine maintenance, only pick-up was done in the commercial class.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. Holt County continues to maintain acceptable sales qualification and verification practices. Currently there are eight valuation groups recognized by the county assessor each describing their unique characteristics for the commercial class.

Holt County is current with the required six-year physical inspection and review cycle. The county has a spreadsheet that is kept updated as each town is physically inspected and reviewed by the contract appraiser or assessor staff. Lot values are reviewed during the six-year cycle when the subclass of property is being reviewed. The current lot values were established by completing a vacant lot sales study using a price per square foot analysis.

Regarding the use of the three approaches to value (cost, income and sales comparison); when information is received regarding income, the contract appraiser and county assessor will use the income approach to value those properties. All other commercial properties are valued using the cost approach, using the Computer-Assisted Mass Appraisal (CAMA) cost tables. Depreciation for commercial property is market-derived, and depreciation tables are updated when the Valuation Group is physically reviewed.

2020 Commercial Correlation for Holt County

Description of Analysis

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

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

The commercial statistical profile reveals 31 qualified sales, with five of the eight valuation groups represented. The three measures of central tendency are all within the acceptable range. The PRD is below the range, but can be attributed to one sale that sold for 1.9 million. When hypothetically removing this sale, the PRD changes to 103%.

The historical review of assessment practices and valuation changes supports that the county assessor has kept the costing and depreciation tables updated, inspects, and reviews the commercial class within the six-year inspection and review cycle. When comparing to nearby communities in Antelope, Brown, Garfield and Knox counties, it appears the values have increased over the past decade at a similar rate.

Another test performed for reliability is hypothetically separately removing the two lowest and highest sales from the statistical profile. When this analysis is conducted, the median moves less than half a percentage point, giving confidence that the median is a stable indicator of the level of value.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 compared with the 2019 Certificate of Taxes Levied Report (CTL) indicate that the population changed in a similar manner to the sales.

Equalization and Quality of Assessment

The valuation group substratum indicates that all valuation groups with sufficient sales are within the acceptable range. The assessment practices of the county assessor and evaluation of the general movement of assessed values relative to the market indicate that the values are

2020 Commercial Correlation for Holt County

uniform for the commercial class of property. The Holt County Assessor complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	19	98.31	94.75	104.43	13.80	90.73
2	7	92.91	93.50	88.08	07.77	106.15
3	1	96.23	96.23	96.23	00.00	100.00
4	1	97.25	97.25	97.25	00.00	100.00
6	3	95.64	90.29	84.05	15.85	107.42
____ALL____	31	96.69	94.17	99.85	12.14	94.31

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Holt County is 97%.

2020 Agricultural Correlation for Holt County

Assessment Actions

For the 2020 assessment year, the county assessor performed an agricultural market analysis on all qualified sales after the Land Capabilities Groups (LCG) conversion. Through this analysis, an additional Market Area was created in the southeastern corner of the county that is called Market Area 2. This market area will have the same irrigated values as Market Area 1 and the same grassland values as Market Area 3. Through the market analysis, it was also determined to have different grassland values in the market areas. Overall, irrigated values decreased roughly 10%, dryland decreased 2% and grassland values decreased 9%. Wasteland also decreased in value.

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

Assessment Practice Review

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

Currently there are three market areas developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.

The county assessor keeps land use up to date by using aerial imagery comparisons with property records and information from the public. Currently feedlots and hog confinements are the only intensive uses.

Agricultural improvements are inspected and reviewed within the six-year cycle. The Vanguard costing is dated 2008 and Computer Assisted Mass Appraisal (CAMA) derived depreciation is updated when inspected. Home sites are valued between \$15,000 and \$37,500 depending on location in the county. Farm sites are valued at \$3,000 per acre. These are the same for both agricultural and rural residential dwellings depending on the location.

Description of Analysis

The agricultural statistical sample consists of 126 sales. All three measures of central tendency for the overall sample are in the acceptable range. The three measures are within one point of each other further providing support of a level of value within the acceptable range. The qualitative statistics are acceptable for the agricultural land class.

Review of the 80% Majority Land Use (MLU) substrata indicates the irrigated and grassland subclasses for Market Area 1 have a sufficient sample of sales. This is expected as 45% of the agricultural land in area one is irrigated and 47% is grassland. In Market Area 3, 86% of the land is grassland with 7% irrigated.

2020 Agricultural Correlation for Holt County

When comparing the counties schedule of values to the adjoining counties with similar markets it appears Holt County's values are relatively similar and equalized. It is believed that Holt County has achieved an acceptable level of value.

Equalization and Quality of Assessment

The Property Assessment Division's (Division) review of agricultural and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	48	72.06	68.70	66.81	17.86	102.83
4001	36	72.91	70.57	69.65	13.96	101.32
4002	4	46.69	51.08	49.76	26.56	102.65
4003	8	67.06	69.10	58.57	30.38	117.98
<u>Grass</u>						
County	65	69.52	73.05	75.83	22.20	96.33
4001	15	69.52	68.80	68.68	09.68	100.17
4003	50	69.16	74.32	77.45	26.08	95.96
<u>ALL</u>	126	69.75	71.45	69.88	20.73	102.25

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Holt County is 70%.

2020 Opinions of the Property Tax Administrator for Holt County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	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, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	244	Median	94.14
Total Sales Price	\$26,518,280	Mean	94.21
Total Adj. Sales Price	\$26,518,280	Wgt. Mean	90.51
Total Assessed Value	\$24,001,551	Average Assessed Value of the Base	\$72,777
Avg. Adj. Sales Price	\$108,681	Avg. Assessed Value	\$98,367

Confidence Interval - Current

95% Median C.I	92.85 to 95.50
95% Wgt. Mean C.I	87.68 to 93.34
95% Mean C.I	90.71 to 97.71
% of Value of the Class of all Real Property Value in the County	10.24
% of Records Sold in the Study Period	5.88
% of Value Sold in the Study Period	7.94

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	225	95	95.05
2018	228	95	95.18
2017	245	93	92.89
2016	234	93	92.86

2020 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	31	Median	96.69
Total Sales Price	\$5,344,195	Mean	94.17
Total Adj. Sales Price	\$5,344,195	Wgt. Mean	99.85
Total Assessed Value	\$5,336,158	Average Assessed Value of the Base	\$167,303
Avg. Adj. Sales Price	\$172,393	Avg. Assessed Value	\$172,134

Confidence Interval - Current

95% Median C.I	88.86 to 101.40
95% Wgt. Mean C.I	84.82 to 114.88
95% Mean C.I	88.17 to 100.17
% of Value of the Class of all Real Property Value in the County	4.97
% of Records Sold in the Study Period	3.54
% of Value Sold in the Study Period	3.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	36	97	97.49
2018	47	98	97.77
2017	48	100	91.92
2016	47		73.69

45 Holt
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 244
 Total Sales Price : 26,518,280
 Total Adj. Sales Price : 26,518,280
 Total Assessed Value : 24,001,551
 Avg. Adj. Sales Price : 108,681
 Avg. Assessed Value : 98,367

MEDIAN : 94
 WGT. MEAN : 91
 MEAN : 94
 COD : 16.31
 PRD : 104.09

COV : 29.61
 STD : 27.90
 Avg. Abs. Dev : 15.35
 MAX Sales Ratio : 329.94
 MIN Sales Ratio : 29.23

95% Median C.I. : 92.85 to 95.50
 95% Wgt. Mean C.I. : 87.68 to 93.34
 95% Mean C.I. : 90.71 to 97.71

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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-17 To 31-DEC-17	30	96.38	98.74	97.80	13.41	100.96	50.40	166.31	91.99 to 97.23	77,130	75,435	
01-JAN-18 To 31-MAR-18	21	94.08	94.36	96.32	11.77	97.97	57.64	119.32	89.62 to 103.88	132,071	127,215	
01-APR-18 To 30-JUN-18	37	93.97	99.42	93.09	12.94	106.80	74.80	173.89	91.73 to 103.12	116,001	107,985	
01-JUL-18 To 30-SEP-18	38	95.75	95.63	92.84	12.14	103.01	45.77	164.11	93.08 to 97.78	94,641	87,865	
01-OCT-18 To 31-DEC-18	28	92.15	86.27	89.76	19.12	96.11	44.97	145.42	72.87 to 97.05	109,314	98,116	
01-JAN-19 To 31-MAR-19	15	87.24	84.79	83.44	13.49	101.62	48.11	112.42	77.27 to 95.65	120,627	100,649	
01-APR-19 To 30-JUN-19	26	95.76	100.91	91.29	18.57	110.54	61.99	280.30	90.41 to 101.93	134,315	122,620	
01-JUL-19 To 30-SEP-19	49	90.84	90.22	82.77	23.44	109.00	29.23	329.94	80.72 to 94.69	105,716	87,502	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	126	95.64	97.27	94.55	12.61	102.88	45.77	173.89	93.96 to 97.26	102,982	97,372	
01-OCT-18 To 30-SEP-19	118	92.31	90.95	86.64	20.17	104.97	29.23	329.94	86.85 to 94.46	114,767	99,429	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	124	94.77	94.43	92.93	13.89	101.61	44.97	173.89	92.85 to 97.26	110,667	102,847	
<u>ALL</u>	244	94.14	94.21	90.51	16.31	104.09	29.23	329.94	92.85 to 95.50	108,681	98,367	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	137	94.69	95.94	93.07	14.17	103.08	29.23	280.30	93.08 to 95.90	124,036	115,436	
2	34	95.00	95.19	88.12	18.14	108.02	48.11	166.31	82.52 to 103.85	98,032	86,389	
3	14	93.86	90.11	91.44	17.33	98.55	45.77	141.81	74.00 to 102.54	71,964	65,803	
4	11	94.79	108.08	94.78	34.23	114.03	50.40	329.94	67.69 to 104.29	32,409	30,718	
5	7	95.22	87.76	82.42	14.11	106.48	44.97	111.85	44.97 to 111.85	81,169	66,898	
6	16	93.35	93.61	84.30	16.05	111.04	51.59	145.19	82.38 to 99.39	52,563	44,308	
7	6	59.02	63.21	55.35	25.48	114.20	35.63	101.90	35.63 to 101.90	51,250	28,365	
9	19	92.78	87.69	84.94	10.85	103.24	52.66	105.63	78.86 to 96.28	163,763	139,107	
<u>ALL</u>	244	94.14	94.21	90.51	16.31	104.09	29.23	329.94	92.85 to 95.50	108,681	98,367	

45 Holt
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 244
 Total Sales Price : 26,518,280
 Total Adj. Sales Price : 26,518,280
 Total Assessed Value : 24,001,551
 Avg. Adj. Sales Price : 108,681
 Avg. Assessed Value : 98,367

MEDIAN : 94
 WGT. MEAN : 91
 MEAN : 94
 COD : 16.31
 PRD : 104.09

COV : 29.61
 STD : 27.90
 Avg. Abs. Dev : 15.35
 MAX Sales Ratio : 329.94
 MIN Sales Ratio : 29.23

95% Median C.I. : 92.85 to 95.50
 95% Wgt. Mean C.I. : 87.68 to 93.34
 95% Mean C.I. : 90.71 to 97.71

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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	244	94.14	94.21	90.51	16.31	104.09	29.23	329.94	92.85 to 95.50	108,681	98,367
06											
07											
<u>ALL</u>	<u>244</u>	<u>94.14</u>	<u>94.21</u>	<u>90.51</u>	<u>16.31</u>	<u>104.09</u>	<u>29.23</u>	<u>329.94</u>	<u>92.85 to 95.50</u>	<u>108,681</u>	<u>98,367</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	9	130.71	156.66	154.54	47.96	101.37	50.40	329.94	66.46 to 280.30	9,000	13,909
Less Than 30,000	24	99.86	117.61	105.19	41.89	111.81	45.77	329.94	85.70 to 129.79	17,823	18,748
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	244	94.14	94.21	90.51	16.31	104.09	29.23	329.94	92.85 to 95.50	108,681	98,367
Greater Than 14,999	235	93.97	91.82	90.31	13.76	101.67	29.23	173.89	92.32 to 95.38	112,499	101,602
Greater Than 29,999	220	93.97	91.66	90.27	13.17	101.54	29.23	164.11	92.29 to 95.22	118,593	107,053
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	9	130.71	156.66	154.54	47.96	101.37	50.40	329.94	66.46 to 280.30	9,000	13,909
15,000 TO 29,999	15	96.69	94.17	93.67	21.63	100.53	45.77	173.89	81.07 to 104.29	23,117	21,652
30,000 TO 59,999	51	97.05	99.39	98.81	11.95	100.59	60.39	164.11	94.79 to 99.39	44,907	44,375
60,000 TO 99,999	48	94.27	90.24	90.62	13.55	99.58	35.63	123.43	90.97 to 97.37	75,836	68,721
100,000 TO 149,999	61	92.29	88.03	87.88	14.00	100.17	29.23	137.26	87.24 to 95.65	124,400	109,328
150,000 TO 249,999	51	89.14	89.40	89.09	14.28	100.35	52.66	145.42	85.06 to 94.29	186,249	165,927
250,000 TO 499,999	9	93.08	92.91	93.02	01.45	99.88	90.14	95.82	90.58 to 95.02	341,444	317,620
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>244</u>	<u>94.14</u>	<u>94.21</u>	<u>90.51</u>	<u>16.31</u>	<u>104.09</u>	<u>29.23</u>	<u>329.94</u>	<u>92.85 to 95.50</u>	<u>108,681</u>	<u>98,367</u>

45 Holt
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 31
Total Sales Price : 5,344,195
Total Adj. Sales Price : 5,344,195
Total Assessed Value : 5,336,158
Avg. Adj. Sales Price : 172,393
Avg. Assessed Value : 172,134

MEDIAN : 97
WGT. MEAN : 100
MEAN : 94
COD : 12.14
PRD : 94.31

COV : 17.37
STD : 16.36
Avg. Abs. Dev : 11.74
MAX Sales Ratio : 122.25
MIN Sales Ratio : 47.40

95% Median C.I. : 88.86 to 101.40
95% Wgt. Mean C.I. : 84.82 to 114.88
95% Mean C.I. : 88.17 to 100.17

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	2	107.69	107.69	110.88	10.21	97.12	96.69	118.68	N/A	54,250	60,152	
01-JAN-17 To 31-MAR-17	1	76.80	76.80	76.80	00.00	100.00	76.80	76.80	N/A	180,000	138,241	
01-APR-17 To 30-JUN-17	7	97.25	99.68	91.58	09.02	108.84	77.69	122.25	77.69 to 122.25	116,429	106,621	
01-JUL-17 To 30-SEP-17	1	101.40	101.40	101.40	00.00	100.00	101.40	101.40	N/A	45,000	45,631	
01-OCT-17 To 31-DEC-17	3	86.81	90.91	89.73	08.29	101.32	82.16	103.77	N/A	131,500	117,999	
01-JAN-18 To 31-MAR-18	4	92.89	87.26	92.13	11.19	94.71	64.88	98.37	N/A	123,750	114,008	
01-APR-18 To 30-JUN-18	2	87.35	87.35	82.15	08.57	106.33	79.86	94.83	N/A	248,000	203,737	
01-JUL-18 To 30-SEP-18	1	103.98	103.98	103.98	00.00	100.00	103.98	103.98	N/A	30,000	31,193	
01-OCT-18 To 31-DEC-18	1	77.12	77.12	77.12	00.00	100.00	77.12	77.12	N/A	295,000	227,510	
01-JAN-19 To 31-MAR-19	3	92.91	91.54	99.26	13.50	92.22	72.05	109.66	N/A	81,500	80,894	
01-APR-19 To 30-JUN-19	5	104.06	95.53	115.05	16.67	83.03	47.40	117.67	N/A	435,000	500,474	
01-JUL-19 To 30-SEP-19	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	65,695	64,381	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	11	97.25	99.21	91.47	10.09	108.46	76.80	122.25	77.69 to 118.68	104,409	95,502	
01-OCT-17 To 30-SEP-18	10	91.85	90.04	88.22	10.38	102.06	64.88	103.98	79.86 to 103.77	141,550	124,869	
01-OCT-18 To 30-SEP-19	10	97.02	92.74	109.23	16.12	84.90	47.40	117.67	72.05 to 112.49	278,020	303,694	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	12	96.74	95.72	89.52	10.16	106.93	76.80	122.25	82.16 to 103.77	119,542	107,018	
01-JAN-18 To 31-DEC-18	8	91.85	88.10	85.27	11.34	103.32	64.88	103.98	64.88 to 103.98	164,500	140,276	
<u>ALL</u>	31	96.69	94.17	99.85	12.14	94.31	47.40	122.25	88.86 to 101.40	172,393	172,134	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	19	98.31	94.75	104.43	13.80	90.73	47.40	122.25	77.69 to 104.06	193,168	201,726	
2	7	92.91	93.50	88.08	07.77	106.15	79.86	112.49	79.86 to 112.49	180,571	159,046	
3	1	96.23	96.23	96.23	00.00	100.00	96.23	96.23	N/A	75,000	72,172	
4	1	97.25	97.25	97.25	00.00	100.00	97.25	97.25	N/A	275,000	267,440	
6	3	95.64	90.29	84.05	15.85	107.42	64.88	110.36	N/A	20,000	16,810	
<u>ALL</u>	31	96.69	94.17	99.85	12.14	94.31	47.40	122.25	88.86 to 101.40	172,393	172,134	

45 Holt
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

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MEDIAN : 97
WGT. MEAN : 100
MEAN : 94
COD : 12.14
PRD : 94.31

COV : 17.37
STD : 16.36
Avg. Abs. Dev : 11.74
MAX Sales Ratio : 122.25
MIN Sales Ratio : 47.40

95% Median C.I. : 88.86 to 101.40
95% Wgt. Mean C.I. : 84.82 to 114.88
95% Mean C.I. : 88.17 to 100.17

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	31	96.69	94.17	99.85	12.14	94.31	47.40	122.25	88.86 to 101.40	172,393	172,134
04											
<u>ALL</u>	31	96.69	94.17	99.85	12.14	94.31	47.40	122.25	88.86 to 101.40	172,393	172,134

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	110.36	110.36	110.36	00.00	100.00	110.36	110.36	N/A	5,000	5,518
Less Than 30,000	3	64.88	74.21	61.07	32.35	121.52	47.40	110.36	N/A	18,333	11,195
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	31	96.69	94.17	99.85	12.14	94.31	47.40	122.25	88.86 to 101.40	172,393	172,134
Greater Than 14,999	30	96.46	93.63	99.84	12.10	93.78	47.40	122.25	88.86 to 98.37	177,973	177,688
Greater Than 29,999	28	96.80	96.30	100.25	09.93	96.06	72.05	122.25	92.91 to 101.40	188,900	189,378
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	110.36	110.36	110.36	00.00	100.00	110.36	110.36	N/A	5,000	5,518
15,000 TO 29,999	2	56.14	56.14	56.14	15.57	100.00	47.40	64.88	N/A	25,000	14,034
30,000 TO 59,999	8	99.89	100.36	101.14	09.68	99.23	72.05	122.25	72.05 to 122.25	34,313	34,705
60,000 TO 99,999	7	96.23	98.08	98.35	07.50	99.73	82.16	118.68	82.16 to 118.68	73,671	72,455
100,000 TO 149,999	4	101.19	102.02	102.61	04.79	99.43	96.03	109.66	N/A	112,250	115,184
150,000 TO 249,999	3	88.86	87.52	88.47	07.54	98.93	76.80	96.91	N/A	206,667	182,847
250,000 TO 499,999	5	79.86	83.75	83.18	07.33	100.69	77.12	97.25	N/A	306,000	254,536
500,000 TO 999,999											
1,000,000 +	1	117.67	117.67	117.67	00.00	100.00	117.67	117.67	N/A	1,900,000	2,235,788
<u>ALL</u>	31	96.69	94.17	99.85	12.14	94.31	47.40	122.25	88.86 to 101.40	172,393	172,134

45 Holt
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

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WGT. MEAN : 100
MEAN : 94
COD : 12.14
PRD : 94.31

COV : 17.37
STD : 16.36
Avg. Abs. Dev : 11.74
MAX Sales Ratio : 122.25
MIN Sales Ratio : 47.40

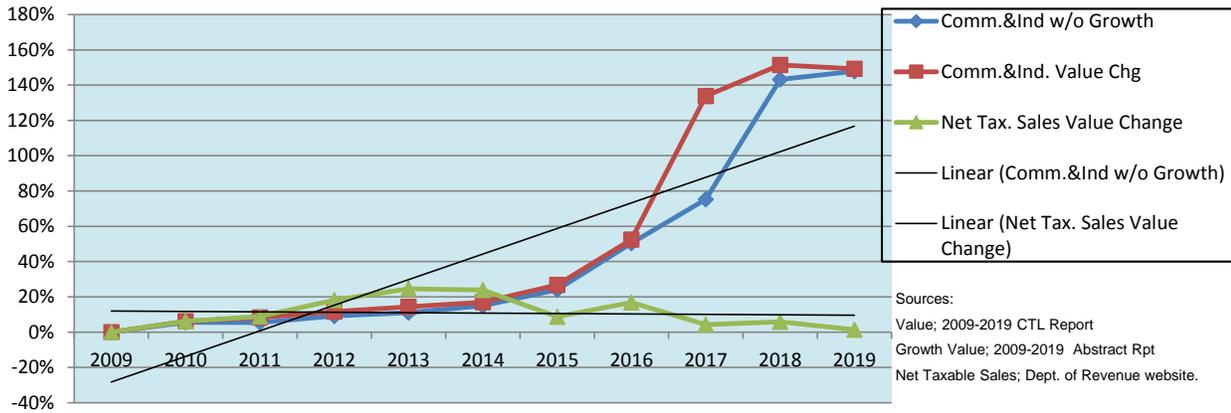
95% Median C.I. : 88.86 to 101.40
95% Wgt. Mean C.I. : 84.82 to 114.88
95% Mean C.I. : 88.17 to 100.17

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
201	1	92.91	92.91	92.91	00.00	100.00	92.91	92.91	N/A	84,500	78,505
344	3	82.16	88.60	83.68	09.70	105.88	79.86	103.77	N/A	188,167	157,460
349	1	77.69	77.69	77.69	00.00	100.00	77.69	77.69	N/A	290,000	225,313
350	1	109.66	109.66	109.66	00.00	100.00	109.66	109.66	N/A	130,000	142,562
352	5	96.03	99.09	96.36	06.33	102.83	88.86	118.68	N/A	95,000	91,541
353	4	99.86	95.14	91.44	07.60	104.05	76.80	104.06	N/A	111,000	101,503
384	3	96.69	104.59	102.39	09.45	102.15	94.83	122.25	N/A	51,500	52,733
406	2	72.16	72.16	92.23	34.31	78.24	47.40	96.91	N/A	132,500	122,211
410	1	86.81	86.81	86.81	00.00	100.00	86.81	86.81	N/A	250,000	217,018
442	2	101.18	101.18	101.17	02.78	100.01	98.37	103.98	N/A	30,000	30,352
477	2	91.21	91.21	77.52	21.01	117.66	72.05	110.36	N/A	17,500	13,567
494	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	65,695	64,381
530	1	64.88	64.88	64.88	00.00	100.00	64.88	64.88	N/A	25,000	16,219
552	1	112.49	112.49	112.49	00.00	100.00	112.49	112.49	N/A	31,000	34,871
555	1	97.25	97.25	97.25	00.00	100.00	97.25	97.25	N/A	275,000	267,440
589	1	117.67	117.67	117.67	00.00	100.00	117.67	117.67	N/A	1,900,000	2,235,788
595	1	77.12	77.12	77.12	00.00	100.00	77.12	77.12	N/A	295,000	227,510
<u>ALL</u>	31	96.69	94.17	99.85	12.14	94.31	47.40	122.25	88.86 to 101.40	172,393	172,134

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 52,689,320	\$ 1,265,105		\$ 51,424,215	--	\$ 103,122,048	--
2009	\$ 57,572,720	\$ 4,648,152	8.07%	\$ 52,924,568	--	\$ 102,389,660	--
2010	\$ 61,109,235	\$ 322,070	0.53%	\$ 60,787,165	5.58%	\$ 108,623,617	6.09%
2011	\$ 62,346,570	\$ 1,659,455	2.66%	\$ 60,687,115	-0.69%	\$ 111,489,431	2.64%
2012	\$ 64,316,275	\$ 1,426,043	2.22%	\$ 62,890,232	0.87%	\$ 120,966,484	8.50%
2013	\$ 65,875,700	\$ 1,962,663	2.98%	\$ 63,913,037	-0.63%	\$ 127,535,633	5.43%
2014	\$ 67,376,430	\$ 1,182,810	1.76%	\$ 66,193,620	0.48%	\$ 126,924,841	-0.48%
2015	\$ 72,964,725	\$ 1,564,145	2.14%	\$ 71,400,580	5.97%	\$ 111,324,119	-12.29%
2016	\$ 87,761,375	\$ 1,182,325	1.35%	\$ 86,579,050	18.66%	\$ 119,653,081	7.48%
2017	\$ 134,584,034	\$ 33,690,389	25.03%	\$ 100,893,645	14.96%	\$ 106,841,524	-10.71%
2018	\$ 144,768,198	\$ 4,726,466	3.26%	\$ 140,041,732	4.06%	\$ 108,414,093	1.47%
2019	\$ 143,532,856	\$ 820,022	0.57%	\$ 142,712,834	-1.42%	\$ 103,764,538	-4.29%
Ann %chg	9.57%			Average	4.79%	0.13%	0.38%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	5.58%	6.14%	6.09%
2011	5.41%	8.29%	8.89%
2012	9.24%	11.71%	18.14%
2013	11.01%	14.42%	24.56%
2014	14.97%	17.03%	23.96%
2015	24.02%	26.73%	8.73%
2016	50.38%	52.44%	16.86%
2017	75.25%	133.76%	4.35%
2018	143.24%	151.45%	5.88%
2019	147.88%	149.31%	1.34%

County Number	45
County Name	Holt

45 Holt
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 126
Total Sales Price : 100,750,737
Total Adj. Sales Price : 100,750,737
Total Assessed Value : 70,404,755
Avg. Adj. Sales Price : 799,609
Avg. Assessed Value : 558,768

MEDIAN : 70
WGT. MEAN : 70
MEAN : 71
COD : 20.73
PRD : 102.25

COV : 28.93
STD : 20.67
Avg. Abs. Dev : 14.46
MAX Sales Ratio : 154.82
MIN Sales Ratio : 36.83

95% Median C.I. : 65.79 to 71.60
95% Wgt. Mean C.I. : 63.77 to 75.99
95% Mean C.I. : 67.84 to 75.06

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	7	56.24	61.27	59.82	17.34	102.42	47.19	75.47	47.19 to 75.47	746,286	446,453
01-JAN-17 To 31-MAR-17	12	71.21	76.87	73.53	25.68	104.54	39.72	154.82	61.67 to 85.49	672,177	494,268
01-APR-17 To 30-JUN-17	7	65.79	65.71	64.48	13.80	101.91	47.96	81.63	47.96 to 81.63	518,793	334,497
01-JUL-17 To 30-SEP-17	3	70.03	69.22	70.02	02.54	98.86	66.15	71.48	N/A	477,300	334,220
01-OCT-17 To 31-DEC-17	15	61.20	71.14	65.65	29.10	108.36	47.68	119.89	50.94 to 82.89	1,240,368	814,270
01-JAN-18 To 31-MAR-18	21	65.00	68.52	67.34	16.68	101.75	37.64	113.60	60.40 to 72.89	666,470	448,786
01-APR-18 To 30-JUN-18	10	62.05	64.27	62.08	14.31	103.53	49.30	81.30	52.09 to 77.87	1,048,868	651,146
01-JUL-18 To 30-SEP-18	6	70.56	71.66	74.13	08.42	96.67	61.86	81.61	61.86 to 81.61	680,607	504,549
01-OCT-18 To 31-DEC-18	17	71.23	74.92	72.74	25.21	103.00	43.42	142.61	52.93 to 84.05	650,804	473,389
01-JAN-19 To 31-MAR-19	12	69.71	73.76	77.06	23.11	95.72	42.97	121.31	55.00 to 82.32	467,508	360,249
01-APR-19 To 30-JUN-19	11	81.58	78.69	78.63	18.41	100.08	36.83	122.51	57.36 to 95.91	1,592,860	1,252,495
01-JUL-19 To 30-SEP-19	5	67.22	76.15	66.02	30.97	115.34	47.99	123.33	N/A	205,648	135,774
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	29	69.14	69.62	67.56	18.64	103.05	39.72	154.82	58.74 to 74.74	632,882	427,604
01-OCT-17 To 30-SEP-18	52	65.40	68.82	66.09	18.75	104.13	37.64	119.89	61.18 to 71.72	907,187	599,564
01-OCT-18 To 30-SEP-19	45	71.23	75.67	76.16	24.84	99.36	36.83	142.61	67.22 to 81.79	782,744	596,154
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	37	69.14	71.82	67.71	22.19	106.07	39.72	154.82	61.20 to 76.11	857,705	580,795
01-JAN-18 To 31-DEC-18	54	69.53	70.10	68.15	18.06	102.86	37.64	142.61	62.43 to 71.72	733,923	500,201
<u>ALL</u>	126	69.75	71.45	69.88	20.73	102.25	36.83	154.82	65.79 to 71.60	799,609	558,768

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
4001	56	70.70	70.63	69.56	13.89	101.54	49.47	113.07	66.15 to 75.42	846,709	588,970
4002	5	47.19	50.30	49.20	21.02	102.24	37.64	73.29	N/A	829,080	407,947
4003	65	69.14	73.79	71.93	25.92	102.59	36.83	154.82	62.71 to 71.48	756,764	544,349
<u>ALL</u>	126	69.75	71.45	69.88	20.73	102.25	36.83	154.82	65.79 to 71.60	799,609	558,768

45 Holt
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)
 Qualified
 Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 126	MEDIAN : 70	COV : 28.93	95% Median C.I. : 65.79 to 71.60
Total Sales Price : 100,750,737	WGT. MEAN : 70	STD : 20.67	95% Wgt. Mean C.I. : 63.77 to 75.99
Total Adj. Sales Price : 100,750,737	MEAN : 71	Avg. Abs. Dev : 14.46	95% Mean C.I. : 67.84 to 75.06
Total Assessed Value : 70,404,755			
Avg. Adj. Sales Price : 799,609	COD : 20.73	MAX Sales Ratio : 154.82	
Avg. Assessed Value : 558,768	PRD : 102.25	MIN Sales Ratio : 36.83	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	113.07	113.07	113.07	00.00	100.00	113.07	113.07	N/A	504,320	570,259
4001	1	113.07	113.07	113.07	00.00	100.00	113.07	113.07	N/A	504,320	570,259
Grass											
County	43	66.15	68.77	72.15	21.56	95.32	42.97	154.82	60.40 to 70.09	555,275	400,630
4001	10	68.55	68.48	68.73	07.61	99.64	60.40	81.63	60.50 to 75.59	484,002	332,660
4003	33	63.63	68.86	73.02	26.23	94.30	42.97	154.82	55.00 to 70.22	576,873	421,227
ALL	126	69.75	71.45	69.88	20.73	102.25	36.83	154.82	65.79 to 71.60	799,609	558,768

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	48	72.06	68.70	66.81	17.86	102.83	36.83	121.31	61.18 to 75.47	939,612	627,797
4001	36	72.91	70.57	69.65	13.96	101.32	49.47	113.07	62.43 to 76.11	1,004,153	699,358
4002	4	46.69	51.08	49.76	26.56	102.65	37.64	73.29	N/A	811,350	403,763
4003	8	67.06	69.10	58.57	30.38	117.98	36.83	121.31	36.83 to 121.31	713,305	417,793
Grass											
County	65	69.52	73.05	75.83	22.20	96.33	42.97	154.82	63.63 to 70.64	598,733	454,015
4001	15	69.52	68.80	68.68	09.68	100.17	54.60	82.40	60.50 to 75.59	480,401	329,963
4003	50	69.16	74.32	77.45	26.08	95.96	42.97	154.82	62.35 to 71.60	634,233	491,231
ALL	126	69.75	71.45	69.88	20.73	102.25	36.83	154.82	65.79 to 71.60	799,609	558,768

Holt County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	4400	4400	4300	4300	3398	4200	2562	2299	3990
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	4487
Knox	2	3921	3778	3669	3623	3555	3465	3204	3060	3587
Rock	3	n/a	3700	3600	3600	3480	3500	3249	2941	3438
Holt	3	2600	2600	2600	2600	2290	2400	2209	2243	2388
Holt	2	4400	4400	4300	4300	4162	4200	2208	2412	3590
Rock	2	n/a	2700	2600	2600	2500	2400	2350	2200	2368
Keya Paha	1	2900	2900	2900	2900	2800	2800	2700	2700	2849
Boyd	1	3400	3400	3200	3200	3000	3000	2820	2820	3104
Wheeler	1	3650	3650	3625	3625	3610	3610	3600	3600	3605
Garfield	1	3305	3305	3305	2820	2820	2500	2500	2140	2874

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	1800
Antelope	1	3100	3050	2765	2765	2450	2450	1860	1530	2662
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	2075
Rock	3	n/a	1100	1070	1070	960	920	860	800	947
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800
Holt	2	1800	1800	1800	1800	1800	1800	1800	1800	1800
Rock	2	n/a	n/a	1070	1070	960	n/a	n/a	800	912
Keya Paha	1	995	995	990	990	965	965	915	915	975
Boyd	1	2350	2350	2090	2090	1880	1880	1800	1800	2137
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1338
Garfield	1	n/a	1450	1450	1270	1270	1060	1055	995	1229

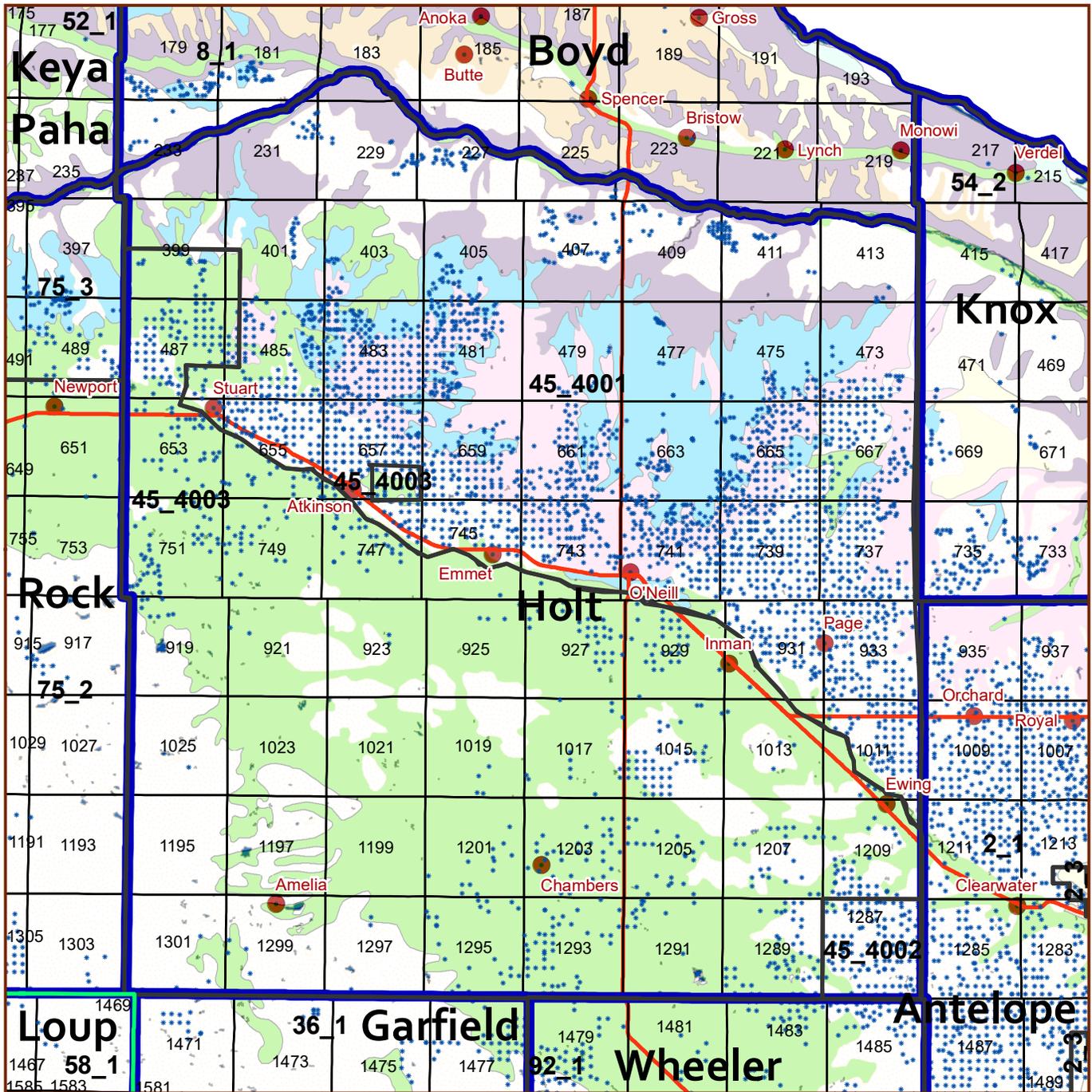
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1439	1456	1422	1383	1333	1324	1311	1329	1381
Antelope	1	1250	1225	1225	1210	1210	1200	1190	1190	1221
Knox	2	1421	1421	1421	1420	1405	1405	1410	1405	1416
Rock	3	890	903	830	831	765	644	635	596	761
Holt	3	1263	1306	845	1152	739	713	705	918	1022
Holt	2	1194	1304	1206	1200	744	710	n/a	700	927
Rock	2	890	945	830	851	765	636	635	404	724
Keya Paha	1	740	740	735	735	725	725	725	725	729
Boyd	1	1280	1280	1190	1191	1190	1190	1190	1190	1196
Wheeler	1	910	910	899	899	900	900	875	811	900
Garfield	1	922	n/a	812	930	636	660	906	700	718

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1408	500	250
Antelope	1	1650	500	159
Knox	2	1419	500	150
Rock	3	781	350	110
Holt	3	1218	500	250
Holt	2	1136	500	250
Rock	2	748	350	101
Keya Paha	1	n/a	n/a	60
Boyd	1	n/a	n/a	565
Wheeler	1	1707	n/a	818
Garfield	1	908	n/a	191

Source: 2020 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



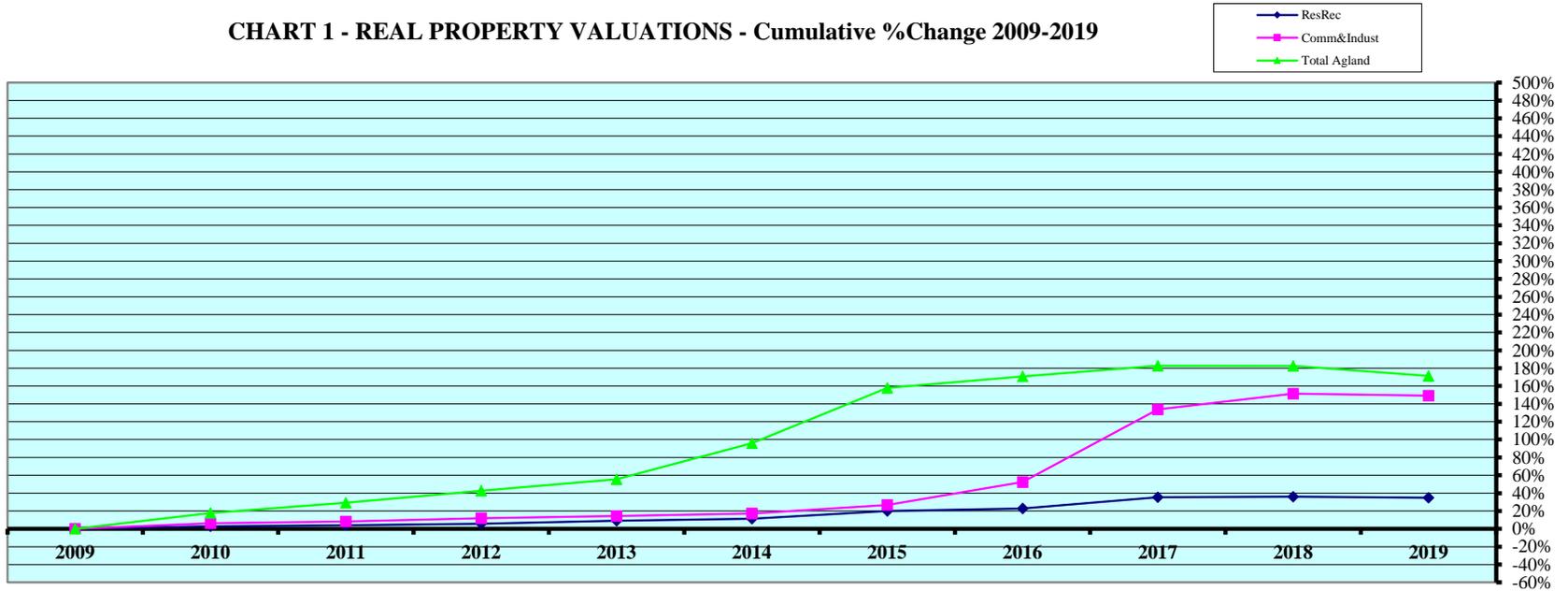
Legend

- 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 2009-2019



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	217,152,240	--	--	--	57,572,720	--	--	--	943,391,585	--	--	--
2010	223,486,560	6,334,320	2.92%	2.92%	61,109,235	3,536,515	6.14%	6.14%	1,110,276,925	166,885,340	17.69%	17.69%
2011	226,009,316	2,522,756	1.13%	4.08%	62,346,570	1,237,335	2.02%	8.29%	1,219,160,065	108,883,140	9.81%	29.23%
2012	229,419,051	3,409,735	1.51%	5.65%	64,316,275	1,969,705	3.16%	11.71%	1,344,700,730	125,540,665	10.30%	42.54%
2013	236,869,025	7,449,974	3.25%	9.08%	65,875,700	1,559,425	2.42%	14.42%	1,467,716,280	123,015,550	9.15%	55.58%
2014	241,716,980	4,847,955	2.05%	11.31%	67,376,430	1,500,730	2.28%	17.03%	1,847,562,010	379,845,730	25.88%	95.84%
2015	260,250,143	18,533,163	7.67%	19.85%	72,964,725	5,588,295	8.29%	26.73%	2,432,963,327	585,401,317	31.69%	157.90%
2016	266,782,775	6,532,632	2.51%	22.86%	87,761,375	14,796,650	20.28%	52.44%	2,555,356,267	122,392,940	5.03%	170.87%
2017	294,216,448	27,433,673	10.28%	35.49%	134,584,034	46,822,659	53.35%	133.76%	2,666,696,749	111,340,482	4.36%	182.67%
2018	295,431,175	1,214,727	0.41%	36.05%	144,768,198	10,184,164	7.57%	151.45%	2,664,902,252	-1,794,497	-0.07%	182.48%
2019	292,483,900	-2,947,275	-1.00%	34.69%	143,532,856	-1,235,342	-0.85%	149.31%	2,559,574,239	-105,328,013	-3.95%	171.32%

Rate Annual %chg: Residential & Recreational **3.02%** Commercial & Industrial **9.57%** Agricultural Land **10.50%**

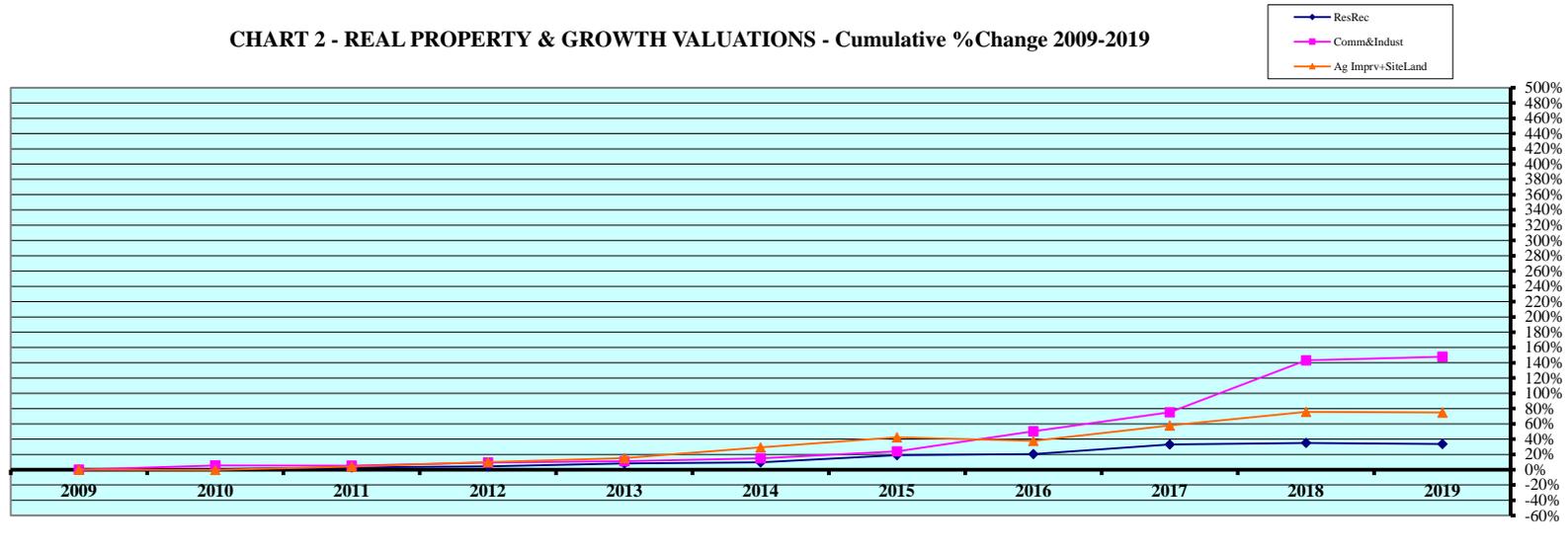
Cnty# **45**
County **HOLT**

CHART 1

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

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2009	217,152,240	3,885,439	1.79%	213,266,801	--	--	57,572,720	4,648,152	8.07%	52,924,568	--	--	
2010	223,486,560	5,000,088	2.24%	218,486,472	0.61%	0.61%	61,109,235	322,070	0.53%	60,787,165	5.58%	5.58%	
2011	226,009,316	2,589,131	1.15%	223,420,185	-0.03%	2.89%	62,346,570	1,659,455	2.66%	60,687,115	-0.69%	5.41%	
2012	229,419,051	2,666,660	1.16%	226,752,391	0.33%	4.42%	64,316,275	1,426,043	2.22%	62,890,232	0.87%	9.24%	
2013	236,869,025	2,050,705	0.87%	234,818,320	2.35%	8.14%	65,875,700	1,962,663	2.98%	63,913,037	-0.63%	11.01%	
2014	241,716,980	3,590,033	1.49%	238,126,947	0.53%	9.66%	67,376,430	1,182,810	1.76%	66,193,620	0.48%	14.97%	
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	18.95%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	24.02%	
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	20.42%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	50.38%	
2017	294,216,448	5,040,956	1.71%	289,175,492	8.39%	33.17%	134,584,034	33,690,389	25.03%	100,893,645	14.96%	75.25%	
2018	295,431,175	2,424,045	0.82%	293,007,130	-0.41%	34.93%	144,768,198	4,726,466	3.26%	140,041,732	4.06%	143.24%	
2019	292,483,900	2,333,519	0.80%	290,150,381	-1.79%	33.62%	143,532,856	820,022	0.57%	142,712,834	-1.42%	147.88%	
Rate Ann%chg	3.02%			1.73%			9.57%			C & I w/o growth			4.79%

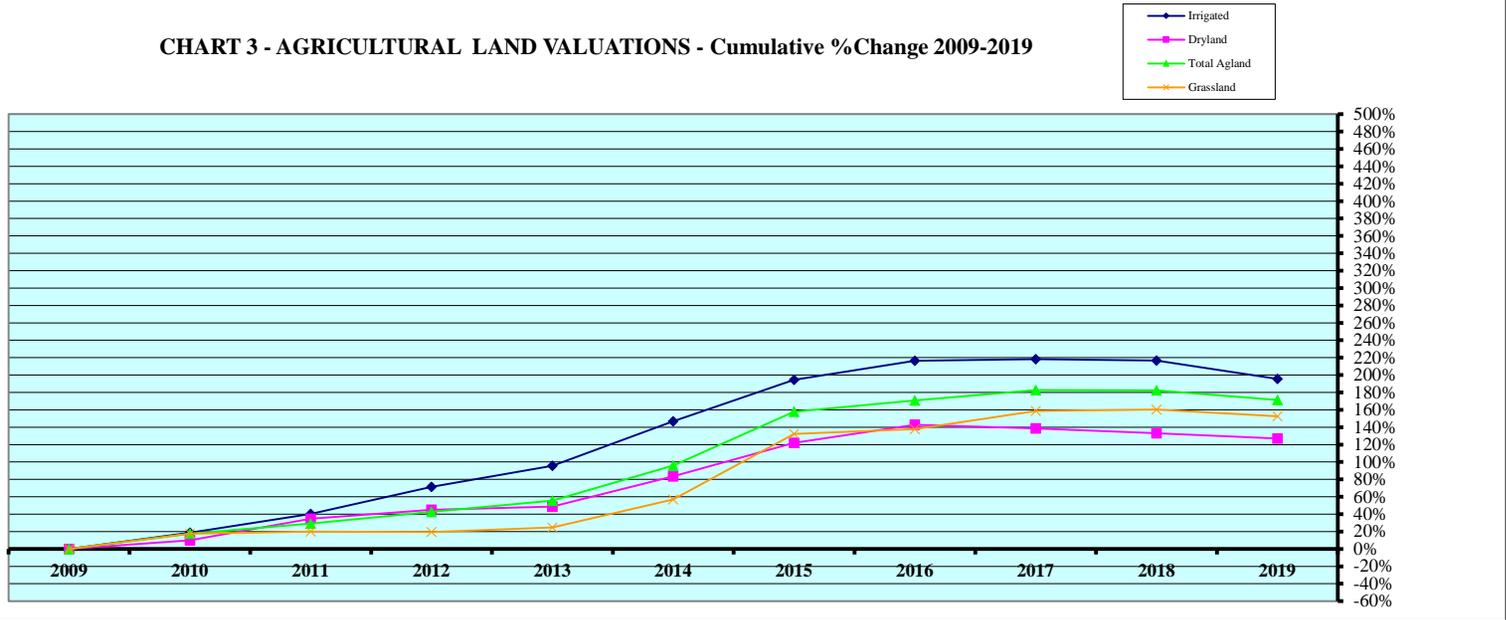
Tax Year	Ag Improvements & Site Land ⁽¹⁾				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2009	56,610,290	44,426,250	101,036,540	3,406,920	3.37%	97,629,620	--	
2010	57,296,800	47,978,325	105,275,125	4,549,175	4.32%	100,725,950	-0.31%	
2011	58,060,805	53,155,330	111,216,135	5,974,720	5.37%	105,241,415	-0.03%	
2012	58,886,270	57,266,585	116,152,855	4,998,080	4.30%	111,154,775	-0.06%	
2013	60,149,430	62,124,850	122,274,280	5,922,105	4.84%	116,352,175	0.17%	
2014	65,658,455	71,384,040	137,042,495	6,397,390	4.67%	130,645,105	6.85%	
2015	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	143,886,420	4.99%	
2016	81,963,812	76,708,301	158,672,113	19,417,915	12.24%	139,254,198	-6.20%	
2017	87,064,545	88,996,155	176,060,700	16,628,925	9.44%	159,431,775	0.48%	
2018	88,152,443	91,293,359	179,445,802	1,955,177	1.09%	177,490,625	0.81%	
2019	89,293,333	105,444,129	194,737,462	18,193,036	9.34%	176,544,426	-1.62%	
Rate Ann%chg	4.66%	9.03%	6.78%	Ag Imprv+Site w/o growth		0.51%		

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 45
County HOLT

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	393,389,315	--	--	--	37,806,840	--	--	--	507,678,335	--	--	--
2010	466,936,645	73,547,330	18.70%	18.70%	41,565,850	3,759,010	9.94%	9.94%	596,838,675	89,160,340	17.56%	17.56%
2011	551,392,170	84,455,525	18.09%	40.16%	50,933,795	9,367,945	22.54%	34.72%	608,623,020	11,784,345	1.97%	19.88%
2012	674,129,450	122,737,280	22.26%	71.36%	54,788,240	3,854,445	7.57%	44.92%	605,951,725	-2,671,295	-0.44%	19.36%
2013	769,419,710	95,290,260	14.14%	95.59%	56,180,480	1,392,240	2.54%	48.60%	632,393,295	26,441,570	4.36%	24.57%
2014	971,063,560	201,643,850	26.21%	146.85%	69,367,855	13,187,375	23.47%	83.48%	796,824,450	164,431,155	26.00%	56.95%
2015	1,158,759,536	187,695,976	19.33%	194.56%	83,912,499	14,544,644	20.97%	121.95%	1,178,606,306	381,781,856	47.91%	132.16%
2016	1,244,249,943	85,490,407	7.38%	216.29%	91,781,310	7,868,811	9.38%	142.76%	1,207,838,967	29,232,661	2.48%	137.91%
2017	1,252,023,421	7,773,478	0.62%	218.27%	90,247,671	-1,533,639	-1.67%	138.71%	1,312,638,348	104,799,381	8.68%	158.56%
2018	1,245,396,939	-6,626,482	-0.53%	216.58%	88,085,236	-2,162,435	-2.40%	132.99%	1,321,277,242	8,638,894	0.66%	160.26%
2019	1,162,746,731	-82,650,208	-6.64%	195.57%	85,791,451	-2,293,785	-2.60%	126.92%	1,281,829,472	-39,447,770	-2.99%	152.49%

Rate Ann.%chg: Irrigated **11.45%** Dryland **8.54%** Grassland **9.70%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	3,297,290	--	--	--	1,219,805	--	--	--	943,391,585	--	--	--
2010	3,311,660	14,370	0.44%	0.44%	1,624,095	404,290	33.14%	33.14%	1,110,276,925	166,885,340	17.69%	17.69%
2011	6,573,475	3,261,815	98.49%	99.36%	1,637,605	13,510	0.83%	34.25%	1,219,160,065	108,883,140	9.81%	29.23%
2012	6,579,455	5,980	0.09%	99.54%	3,251,860	1,614,255	98.57%	166.59%	1,344,700,730	125,540,665	10.30%	42.54%
2013	6,154,775	-424,680	-6.45%	86.66%	3,568,020	316,160	9.72%	192.51%	1,467,716,280	123,015,550	9.15%	55.58%
2014	6,193,915	39,140	0.64%	87.85%	4,112,230	544,210	15.25%	237.12%	1,847,562,010	379,845,730	25.88%	95.84%
2015	6,444,510	250,595	4.05%	95.45%	5,240,476	1,128,246	27.44%	329.62%	2,432,963,327	585,401,317	31.69%	157.90%
2016	6,231,404	-213,106	-3.31%	88.99%	5,254,643	14,167	0.27%	330.78%	2,555,356,267	122,392,940	5.03%	170.87%
2017	6,456,173	224,769	3.61%	95.80%	5,331,136	76,493	1.46%	337.05%	2,666,696,749	111,340,482	4.36%	182.67%
2018	5,253,897	-1,202,276	-18.62%	59.34%	4,888,938	-442,198	-8.29%	300.80%	2,664,902,252	-1,794,497	-0.07%	182.48%
2019	24,295,440	19,041,543	362.43%	636.83%	4,911,145	22,207	0.45%	302.62%	2,559,574,239	-105,328,013	-3.95%	171.32%

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

Rate Ann.%chg: Total Agric Land **10.50%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	392,980,910	261,987	1,500			37,917,415	65,889	575			508,920,780	1,103,112	461		
2010	467,056,670	267,662	1,745	16.33%	16.33%	41,822,455	64,532	648	12.62%	12.62%	593,364,115	1,098,545	540	17.08%	17.08%
2011	552,054,755	268,184	2,058	17.97%	37.23%	51,420,370	63,844	805	24.27%	39.96%	608,964,910	1,095,203	556	2.94%	20.52%
2012	677,152,705	274,786	2,464	19.71%	64.29%	54,919,540	61,999	886	9.98%	53.93%	605,509,070	1,089,215	556	-0.02%	20.50%
2013	772,687,380	295,371	2,616	6.16%	74.40%	56,928,565	58,490	973	9.88%	69.13%	629,735,145	1,074,980	586	5.38%	26.98%
2014	969,486,640	299,242	3,240	23.85%	115.99%	73,062,870	54,408	1,343	37.97%	133.35%	797,026,285	1,074,799	742	26.59%	60.74%
2015	1,161,044,556	296,277	3,919	20.96%	161.25%	84,642,866	51,443	1,645	22.53%	185.92%	1,178,689,556	1,079,159	1,092	47.29%	136.75%
2016	1,248,992,941	296,094	4,218	7.64%	181.22%	91,468,164	50,819	1,800	9.39%	212.77%	1,208,486,846	1,078,400	1,121	2.60%	142.90%
2017	1,252,277,829	297,112	4,215	-0.08%	180.99%	90,261,048	50,148	1,800	0.00%	212.77%	1,314,549,720	1,078,305	1,219	8.79%	164.24%
2018	1,246,964,752	296,001	4,213	-0.05%	180.85%	88,462,264	49,107	1,801	0.09%	213.03%	1,322,849,189	1,093,356	1,210	-0.75%	162.25%
2019	1,167,532,259	295,443	3,952	-6.19%	163.45%	86,728,608	48,183	1,800	-0.08%	212.79%	1,286,707,934	1,097,533	1,172	-3.10%	154.12%

Rate Annual %chg Average Value/Acre: 10.17%

12.08%

9.77%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	3,285,455	63,053	52			1,222,255	8,158	150			944,326,815	1,502,200	629		
2010	3,318,640	63,260	52	0.68%	0.68%	1,620,495	8,120	200	33.21%	33.21%	1,107,182,375	1,502,118	737	17.25%	17.25%
2011	6,459,455	63,219	102	94.77%	96.09%	1,614,295	8,080	200	0.11%	33.36%	1,220,513,785	1,498,528	814	10.50%	29.56%
2012	6,557,315	64,224	102	-0.07%	95.95%	3,236,070	8,096	400	100.05%	166.78%	1,347,374,700	1,498,320	899	10.41%	43.05%
2013	6,121,865	60,076	102	-0.20%	95.57%	3,549,090	8,883	400	-0.04%	166.66%	1,469,022,045	1,497,800	981	9.07%	56.02%
2014	6,169,290	60,103	103	0.73%	96.99%	3,712,840	9,401	395	-1.15%	163.60%	1,849,457,925	1,497,952	1,235	25.88%	96.40%
2015	6,342,094	60,469	105	2.18%	101.29%	5,209,156	10,421	500	26.58%	233.65%	2,435,928,228	1,497,769	1,626	31.73%	158.72%
2016	6,220,533	62,205	100	-4.65%	91.92%	5,254,798	10,504	500	0.08%	233.91%	2,560,423,282	1,498,022	1,709	5.09%	171.89%
2017	6,209,162	62,092	100	0.00%	91.92%	5,329,126	10,652	500	0.01%	233.93%	2,668,626,885	1,498,309	1,781	4.21%	183.33%
2018	5,054,600	50,546	100	0.00%	91.92%	4,881,512	9,762	500	-0.05%	233.77%	2,668,212,317	1,498,771	1,780	-0.05%	183.20%
2019	23,878,385	47,757	500	400.00%	859.58%	4,918,680	9,837	500	-0.01%	233.73%	2,569,765,866	1,498,753	1,715	-3.69%	172.75%

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HOLT

Rate Annual %chg Average Value/Acre: 10.55%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10,435	HOLT	161,030,425	11,127,661	10,867,388	292,483,900	137,311,317	6,221,539	0	2,559,574,239	89,293,333	105,444,129	0	3,373,353,931
cnty sector/value % of total value:		4.77%	0.33%	0.32%	8.67%	4.07%	0.18%		75.88%	2.65%	3.13%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,245	ATKINSON	9,695,446	1,222,914	495,895	43,691,442	16,575,610	101,440	0	34,740	0	0	0	71,817,487
11.93%	%sector of county sector	6.02%	10.99%	4.56%	14.94%	12.07%	1.63%		0.00%				2.13%
	%sector of municipality	13.50%	1.70%	0.69%	60.84%	23.08%	0.14%		0.05%				100.00%
268	CHAMBERS	154,884	422,702	70,675	5,585,640	985,934	0	0	489,551	14,550	11,508	0	7,735,444
2.57%	%sector of county sector	0.10%	3.80%	0.65%	1.91%	0.72%			0.02%	0.02%	0.01%		0.23%
	%sector of municipality	2.00%	5.46%	0.91%	72.21%	12.75%			6.33%	0.19%	0.15%		100.00%
48	EMMET	194,901	349	198	675,660	500,101	0	0	122,222	46,291	7,250	0	1,546,972
0.46%	%sector of county sector	0.12%	0.00%	0.00%	0.23%	0.36%			0.00%	0.05%	0.01%		0.05%
	%sector of municipality	12.60%	0.02%	0.01%	43.68%	32.33%			7.90%	2.99%	0.47%		100.00%
387	EWING	222,354	383,951	86,242	8,281,589	1,765,178	0	0	0	0	0	0	10,739,314
3.71%	%sector of county sector	0.14%	3.45%	0.79%	2.83%	1.29%							0.32%
	%sector of municipality	2.07%	3.58%	0.80%	77.11%	16.44%							100.00%
129	INMAN	92,503	107,976	7,696	1,399,171	138,284	0	0	0	0	0	0	1,745,630
1.24%	%sector of county sector	0.06%	0.97%	0.07%	0.48%	0.10%							0.05%
	%sector of municipality	5.30%	6.19%	0.44%	80.15%	7.92%							100.00%
3,705	O'NEILL	5,987,148	1,356,994	951,640	123,139,707	41,066,693	0	0	2,703	0	0	0	172,504,885
35.51%	%sector of county sector	3.72%	12.19%	8.76%	42.10%	29.91%			0.00%				5.11%
	%sector of municipality	3.47%	0.79%	0.55%	71.38%	23.81%			0.00%				100.00%
166	PAGE	60,137	243,424	335,882	4,098,579	666,080	0	0	2,934	0	0	0	5,407,036
1.59%	%sector of county sector	0.04%	2.19%	3.09%	1.40%	0.49%			0.00%	0.16%			
	%sector of municipality	1.11%	4.50%	6.21%	75.80%	12.32%			0.05%				100.00%
590	STUART	3,691,985	22,522	2,629	20,859,689	6,334,755	0	0	564,482	152,093	158,065	0	31,786,220
5.65%	%sector of county sector	2.29%	0.20%	0.02%	7.13%	4.61%			0.02%	0.17%	0.15%		0.94%
	%sector of municipality	11.62%	0.07%	0.01%	65.62%	19.93%			1.78%	0.48%	0.50%		100.00%
6,538	Total Municipalities	20,099,358	3,760,832	1,950,857	207,731,477	68,032,635	101,440	0	1,216,632	212,934	176,823	0	303,282,988
62.65%	%all municip.sectors of cnty	12.48%	33.80%	17.95%	71.02%	49.55%	1.63%		0.05%	0.24%	0.17%		8.99%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 5

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Total Real Property Sum Lines 17, 25, & 30	Records : 12,476	Value : 2,950,653,519	Growth 8,306,116	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	496	2,808,838	34	374,990	21	190,689	551	3,374,517	
02. Res Improve Land	2,807	34,514,078	273	7,785,316	348	11,800,089	3,428	54,099,483	
03. Res Improvements	2,879	177,500,646	308	27,798,777	410	39,209,003	3,597	244,508,426	
04. Res Total	3,375	214,823,562	342	35,959,083	431	51,199,781	4,148	301,982,426	3,213,913
% of Res Total	81.36	71.14	8.24	11.91	10.39	16.95	33.25	10.23	38.69
05. Com UnImp Land	86	823,554	9	118,002	31	1,702,992	126	2,644,548	
06. Com Improve Land	557	7,427,995	39	607,909	93	2,289,859	689	10,325,763	
07. Com Improvements	572	62,257,002	43	3,841,158	124	61,213,777	739	127,311,937	
08. Com Total	658	70,508,551	52	4,567,069	155	65,206,628	865	140,282,248	1,685,786
% of Com Total	76.07	50.26	6.01	3.26	17.92	46.48	6.93	4.75	20.30
09. Ind UnImp Land	1	48,075	0	0	0	0	1	48,075	
10. Ind Improve Land	2	53,365	2	41,703	6	157,381	10	252,449	
11. Ind Improvements	2	0	2	765,332	6	5,209,132	10	5,974,464	
12. Ind Total	3	101,440	2	807,035	6	5,366,513	11	6,274,988	0
% of Ind Total	27.27	1.62	18.18	12.86	54.55	85.52	0.09	0.21	0.00
13. Rec UnImp Land	0	0	0	0	2	78,486	2	78,486	
14. Rec Improve Land	0	0	0	0	1	22,512	1	22,512	
15. Rec Improvements	0	0	0	0	1	15,580	1	15,580	
16. Rec Total	0	0	0	0	3	116,578	3	116,578	15,580
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.02	0.00	0.19
Res & Rec Total	3,375	214,823,562	342	35,959,083	434	51,316,359	4,151	302,099,004	3,229,493
% of Res & Rec Total	81.31	71.11	8.24	11.90	10.46	16.99	33.27	10.24	38.88
Com & Ind Total	661	70,609,991	54	5,374,104	161	70,573,141	876	146,557,236	1,685,786
% of Com & Ind Total	75.46	48.18	6.16	3.67	18.38	48.15	7.02	4.97	20.30
17. Taxable Total	4,036	285,433,553	396	41,333,187	595	121,889,500	5,027	448,656,240	4,915,279
% of Taxable Total	80.29	63.62	7.88	9.21	11.84	27.17	40.29	15.21	59.18

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	4	107,070	2,069,988	1	7,722	2,228,066
20. Industrial	2	53,365	20,717,579	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	5	114,792	4,298,054
20. Industrial	0	0	0	2	53,365	20,717,579
21. Other	0	0	0	0	0	0
22. Total Sch II				7	168,157	25,015,633

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	335	17	104	456

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	20	525,953	25	790,001	5,379	1,644,832,497	5,424	1,646,148,451
28. Ag-Improved Land	8	883,459	20	437,122	1,893	692,048,318	1,921	693,368,899
29. Ag Improvements	12	729,360	22	1,031,008	1,991	160,719,561	2,025	162,479,929

30. Ag Total				7,449	2,501,997,279
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	0.78	11,700	
32. HomeSite Improv Land	5	5.18	77,700	7	5.78	86,700	
33. HomeSite Improvements	6	0.00	416,629	7	0.00	343,887	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.30	900	2	0.53	1,590	
36. FarmSite Improv Land	5	8.76	26,280	14	18.30	54,900	
37. FarmSite Improvements	10	0.00	312,731	20	0.00	687,121	
38. FarmSite Total							
39. Road & Ditches	0	11.42	0	0	6.23	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	46	41.98	629,700	48	42.76	641,400	
32. HomeSite Improv Land	1,097	1,148.30	17,203,200	1,109	1,159.26	17,367,600	
33. HomeSite Improvements	1,116	0.00	61,943,512	1,129	0.00	62,704,028	720,750
34. HomeSite Total				1,177	1,202.02	80,713,028	
35. FarmSite UnImp Land	166	106.52	319,560	169	107.35	322,050	
36. FarmSite Improv Land	1,506	2,138.52	6,415,560	1,525	2,165.58	6,496,740	
37. FarmSite Improvements	1,854	0.00	98,776,049	1,884	0.00	99,775,901	2,670,087
38. FarmSite Total				2,053	2,272.93	106,594,691	
39. Road & Ditches	0	18,241.42	0	0	18,259.07	0	
40. Other- Non Ag Use	0	4,542.39	2,271,195	0	4,542.39	2,271,195	
41. Total Section VI				3,230	26,276.41	189,578,914	3,390,837

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	898.39	787,242	7	898.39	787,242

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	7,105.54	3.45%	31,264,376	3.81%	4,400.00
46. 1A	6,874.82	3.34%	30,249,208	3.69%	4,400.00
47. 2A1	36,622.63	17.80%	157,477,309	19.19%	4,300.00
48. 2A	92,445.40	44.94%	397,515,220	48.44%	4,300.00
49. 3A1	28,018.44	13.62%	95,206,928	11.60%	3,398.01
50. 3A	12,836.48	6.24%	53,913,216	6.57%	4,200.00
51. 4A1	18,813.39	9.15%	48,205,176	5.87%	2,562.28
52. 4A	2,977.82	1.45%	6,846,114	0.83%	2,299.04
53. Total	205,694.52	100.00%	820,677,547	100.00%	3,989.79
Dry					
54. 1D1	439.93	1.62%	791,874	1.62%	1,800.00
55. 1D	5,352.09	19.75%	9,633,762	19.75%	1,800.00
56. 2D1	7,327.85	27.04%	13,190,130	27.04%	1,800.00
57. 2D	6,686.78	24.67%	12,036,204	24.67%	1,800.00
58. 3D1	4,921.14	18.16%	8,858,052	18.16%	1,800.00
59. 3D	388.10	1.43%	698,580	1.43%	1,800.00
60. 4D1	39.07	0.14%	70,326	0.14%	1,800.00
61. 4D	1,947.79	7.19%	3,506,022	7.19%	1,800.00
62. Total	27,102.75	100.00%	48,784,950	100.00%	1,800.00
Grass					
63. 1G1	25,228.20	11.70%	36,252,345	12.66%	1,436.98
64. 1G	23,205.52	10.76%	33,507,003	11.70%	1,443.92
65. 2G1	35,528.99	16.48%	49,909,814	17.43%	1,404.76
66. 2G	29,925.49	13.88%	40,908,448	14.29%	1,367.01
67. 3G1	52,704.33	24.45%	69,838,067	24.39%	1,325.09
68. 3G	23,142.27	10.73%	28,482,529	9.95%	1,230.76
69. 4G1	7,654.19	3.55%	9,373,460	3.27%	1,224.62
70. 4G	18,209.11	8.45%	18,009,167	6.29%	989.02
71. Total	215,598.10	100.00%	286,280,833	100.00%	1,327.84
Irrigated Total					
Irrigated Total	205,694.52	45.10%	820,677,547	70.73%	3,989.79
Dry Total					
Dry Total	27,102.75	5.94%	48,784,950	4.20%	1,800.00
Grass Total					
Grass Total	215,598.10	47.28%	286,280,833	24.67%	1,327.84
72. Waste	2,516.63	0.55%	629,545	0.05%	250.15
73. Other	5,135.03	1.13%	3,851,668	0.33%	750.08
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	456,047.03	100.00%	1,160,224,543	100.00%	2,544.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,086.16	8.44%	4,779,104	10.35%	4,400.00
46. 1A	174.94	1.36%	769,736	1.67%	4,400.00
47. 2A1	2.82	0.02%	12,126	0.03%	4,300.00
48. 2A	3,137.82	24.39%	13,492,626	29.22%	4,300.00
49. 3A1	4,084.77	31.75%	17,002,034	36.81%	4,162.30
50. 3A	108.00	0.84%	453,600	0.98%	4,200.00
51. 4A1	3,075.54	23.91%	6,790,774	14.70%	2,207.99
52. 4A	1,194.94	9.29%	2,882,524	6.24%	2,412.28
53. Total	12,864.99	100.00%	46,182,524	100.00%	3,589.78
Dry					
54. 1D1	91.65	6.89%	164,970	6.89%	1,800.00
55. 1D	213.47	16.04%	384,246	16.04%	1,800.00
56. 2D1	0.83	0.06%	1,494	0.06%	1,800.00
57. 2D	269.22	20.23%	484,596	20.23%	1,800.00
58. 3D1	573.60	43.09%	1,032,480	43.09%	1,800.00
59. 3D	4.83	0.36%	8,694	0.36%	1,800.00
60. 4D1	0.76	0.06%	1,368	0.06%	1,800.00
61. 4D	176.76	13.28%	318,168	13.28%	1,800.00
62. Total	1,331.12	100.00%	2,396,016	100.00%	1,800.00
Grass					
63. 1G1	850.06	11.74%	1,004,531	15.62%	1,181.72
64. 1G	160.77	2.22%	171,490	2.67%	1,066.68
65. 2G1	1,507.25	20.82%	1,802,383	28.02%	1,195.81
66. 2G	252.76	3.49%	290,985	4.52%	1,151.23
67. 3G1	2,701.51	37.31%	2,002,059	31.12%	741.09
68. 3G	1,532.06	21.16%	1,043,067	16.21%	680.83
69. 4G1	100.37	1.39%	50,185	0.78%	500.00
70. 4G	135.95	1.88%	68,117	1.06%	501.04
71. Total	7,240.73	100.00%	6,432,817	100.00%	888.42
Irrigated Total					
Irrigated Total	12,864.99	58.38%	46,182,524	83.46%	3,589.78
Dry Total					
Dry Total	1,331.12	6.04%	2,396,016	4.33%	1,800.00
Grass Total					
Grass Total	7,240.73	32.86%	6,432,817	11.62%	888.42
72. Waste	184.11	0.84%	46,049	0.08%	250.12
73. Other	415.84	1.89%	280,071	0.51%	673.51
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	22,036.79	100.00%	55,337,477	100.00%	2,511.14

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	245.67	0.33%	638,742	0.36%	2,600.00
46. 1A	1,951.15	2.61%	5,072,990	2.84%	2,600.00
47. 2A1	1,511.44	2.02%	3,929,744	2.20%	2,600.00
48. 2A	15,649.14	20.93%	40,687,764	22.79%	2,600.00
49. 3A1	12,907.24	17.27%	29,558,042	16.56%	2,290.04
50. 3A	24,020.12	32.13%	57,648,288	32.30%	2,400.00
51. 4A1	13,632.53	18.24%	30,118,836	16.87%	2,209.34
52. 4A	4,834.82	6.47%	10,842,262	6.07%	2,242.54
53. Total	74,752.11	100.00%	178,496,668	100.00%	2,387.85
Dry					
54. 1D1	79.42	0.44%	142,956	0.44%	1,800.00
55. 1D	2,984.78	16.39%	5,372,604	16.39%	1,800.00
56. 2D1	857.22	4.71%	1,542,996	4.71%	1,800.00
57. 2D	4,273.12	23.46%	7,691,616	23.46%	1,800.00
58. 3D1	6,244.54	34.29%	11,240,172	34.29%	1,800.00
59. 3D	1,978.85	10.87%	3,561,930	10.87%	1,800.00
60. 4D1	279.71	1.54%	503,478	1.54%	1,800.00
61. 4D	1,513.45	8.31%	2,724,210	8.31%	1,800.00
62. Total	18,211.09	100.00%	32,779,962	100.00%	1,800.00
Grass					
63. 1G1	380,240.36	43.43%	480,369,753	55.19%	1,263.33
64. 1G	16,155.18	1.85%	20,919,195	2.40%	1,294.89
65. 2G1	138,179.07	15.78%	116,705,762	13.41%	844.60
66. 2G	27,699.69	3.16%	31,427,858	3.61%	1,134.59
67. 3G1	133,263.33	15.22%	98,249,021	11.29%	737.25
68. 3G	116,895.82	13.35%	80,825,699	9.29%	691.43
69. 4G1	22,125.81	2.53%	13,390,041	1.54%	605.18
70. 4G	41,033.88	4.69%	28,563,075	3.28%	696.09
71. Total	875,593.14	100.00%	870,450,404	100.00%	994.13
Irrigated Total					
	74,752.11	7.33%	178,496,668	16.27%	2,387.85
Dry Total					
	18,211.09	1.79%	32,779,962	2.99%	1,800.00
Grass Total					
	875,593.14	85.86%	870,450,404	79.36%	994.13
72. Waste	45,643.68	4.48%	11,413,806	1.04%	250.06
73. Other	5,539.77	0.54%	3,715,505	0.34%	670.70
74. Exempt	2.76	0.00%	0	0.00%	0.00
75. Market Area Total	1,019,739.79	100.00%	1,096,856,345	100.00%	1,075.62

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	134.16	569,004	0.00	0	293,177.46	1,044,787,735	293,311.62	1,045,356,739
77. Dry Land	26.61	47,898	0.00	0	46,618.35	83,913,030	46,644.96	83,960,928
78. Grass	529.74	670,304	1,059.12	1,052,168	1,096,843.11	1,161,441,582	1,098,431.97	1,163,164,054
79. Waste	13.64	3,411	38.64	9,663	48,292.14	12,076,326	48,344.42	12,089,400
80. Other	27.83	13,915	11.96	10,402	11,050.85	7,822,927	11,090.64	7,847,244
81. Exempt	0.00	0	0.00	0	2.76	0	2.76	0
82. Total	731.98	1,304,532	1,109.72	1,072,233	1,495,981.91	2,310,041,600	1,497,823.61	2,312,418,365

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	293,311.62	19.58%	1,045,356,739	45.21%	3,563.98
Dry Land	46,644.96	3.11%	83,960,928	3.63%	1,800.00
Grass	1,098,431.97	73.34%	1,163,164,054	50.30%	1,058.93
Waste	48,344.42	3.23%	12,089,400	0.52%	250.07
Other	11,090.64	0.74%	7,847,244	0.34%	707.56
Exempt	2.76	0.00%	0	0.00%	0.00
Total	1,497,823.61	100.00%	2,312,418,365	100.00%	1,543.85

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	115	404,458	581	6,227,372	597	39,939,865	712	46,571,695	153,859
83.2 Chambers	44	218,395	169	1,176,686	170	5,602,965	214	6,998,046	20,568
83.3 Emmet / Inman	57	67,257	88	409,637	89	1,342,683	146	1,819,577	0
83.4 Ewing	29	144,905	198	1,180,234	199	6,467,110	228	7,792,249	48,077
83.5 O'Neill	137	1,654,864	1,419	22,215,233	1,458	103,104,419	1,595	126,974,516	400,495
83.6 Page	37	53,408	92	546,724	92	3,432,212	129	4,032,344	0
83.7 Rural	76	670,369	629	19,665,072	735	67,187,586	811	87,523,027	2,442,569
83.8 Stuart	58	239,347	253	2,701,037	258	17,447,166	316	20,387,550	163,925
84 Residential Total	553	3,453,003	3,429	54,121,995	3,598	244,524,006	4,151	302,099,004	3,229,493

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Atkinson	27	202,001	146	1,143,840	149	13,992,570	176	15,338,411	238,326
85.2 Chambers	7	19,987	29	77,586	29	884,934	36	982,507	0
85.3 Emmet / Inman	6	8,792	18	23,607	19	595,088	25	627,487	0
85.4 Ewing	4	11,865	36	172,364	38	1,573,195	42	1,757,424	0
85.5 O'neill	29	551,485	259	5,521,693	263	37,622,018	292	43,695,196	1,299,676
85.6 Page	2	880	15	36,924	16	585,654	18	623,458	0
85.7 Rural	42	1,844,544	140	3,153,725	178	72,201,271	220	77,199,540	147,784
85.8 Stuart	10	53,069	56	448,473	57	5,831,671	67	6,333,213	0
86 Commercial Total	127	2,692,623	699	10,578,212	749	133,286,401	876	146,557,236	1,685,786

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	25,155.29	12.45%	36,189,574	12.97%	1,438.65
88. 1G	22,872.95	11.32%	33,310,116	11.94%	1,456.31
89. 2G1	34,767.80	17.20%	49,441,833	17.72%	1,422.06
90. 2G	29,236.87	14.47%	40,437,958	14.49%	1,383.12
91. 3G1	52,060.27	25.76%	69,419,111	24.87%	1,333.44
92. 3G	20,431.13	10.11%	27,054,570	9.69%	1,324.18
93. 4G1	6,836.86	3.38%	8,964,795	3.21%	1,311.24
94. 4G	10,735.15	5.31%	14,272,187	5.11%	1,329.48
95. Total	202,096.32	100.00%	279,090,144	100.00%	1,380.98
CRP					
96. 1C1	27.70	5.72%	40,166	5.89%	1,450.04
97. 1C	32.21	6.65%	46,707	6.85%	1,450.08
98. 2C1	94.47	19.51%	134,621	19.74%	1,425.01
99. 2C	136.41	28.17%	194,385	28.50%	1,425.01
100. 3C1	110.77	22.87%	152,311	22.33%	1,375.02
101. 3C	82.73	17.08%	113,754	16.68%	1,375.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	484.29	100.00%	681,944	100.00%	1,408.13
Timber					
105. 1T1	45.21	0.35%	22,605	0.35%	500.00
106. 1T	300.36	2.31%	150,180	2.31%	500.00
107. 2T1	666.72	5.12%	333,360	5.12%	500.00
108. 2T	552.21	4.24%	276,105	4.24%	500.00
109. 3T1	533.29	4.10%	266,645	4.10%	500.00
110. 3T	2,628.41	20.19%	1,314,205	20.19%	500.00
111. 4T1	817.33	6.28%	408,665	6.28%	500.00
112. 4T	7,473.96	57.41%	3,736,980	57.41%	500.00
113. Total	13,017.49	100.00%	6,508,745	100.00%	500.00
<hr/>					
Grass Total	202,096.32	93.74%	279,090,144	97.49%	1,380.98
CRP Total	484.29	0.22%	681,944	0.24%	1,408.13
Timber Total	13,017.49	6.04%	6,508,745	2.27%	500.00
<hr/>					
114. Market Area Total	215,598.10	100.00%	286,280,833	100.00%	1,327.84

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	832.80	13.02%	994,581	16.77%	1,194.26
88. 1G	108.49	1.70%	141,510	2.39%	1,304.36
89. 2G1	1,455.46	22.76%	1,755,670	29.61%	1,206.26
90. 2G	232.35	3.63%	278,820	4.70%	1,200.00
91. 3G1	2,469.51	38.62%	1,838,095	31.00%	744.32
92. 3G	1,295.15	20.25%	919,848	15.51%	710.23
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.71	0.01%	497	0.01%	700.00
95. Total	6,394.47	100.00%	5,929,021	100.00%	927.21
CRP					
96. 1C1	1.65	1.30%	2,145	1.49%	1,300.00
97. 1C	4.80	3.78%	6,240	4.33%	1,300.00
98. 2C1	29.74	23.44%	35,688	24.77%	1,200.00
99. 2C	2.80	2.21%	3,360	2.33%	1,200.00
100. 3C1	79.94	63.01%	87,934	61.02%	1,100.00
101. 3C	7.94	6.26%	8,734	6.06%	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	126.87	100.00%	144,101	100.00%	1,135.82
Timber					
105. 1T1	15.61	2.17%	7,805	2.17%	500.00
106. 1T	47.48	6.60%	23,740	6.60%	500.00
107. 2T1	22.05	3.07%	11,025	3.07%	500.00
108. 2T	17.61	2.45%	8,805	2.45%	500.00
109. 3T1	152.06	21.14%	76,030	21.14%	500.00
110. 3T	228.97	31.83%	114,485	31.83%	500.00
111. 4T1	100.37	13.95%	50,185	13.95%	500.00
112. 4T	135.24	18.80%	67,620	18.80%	500.00
113. Total	719.39	100.00%	359,695	100.00%	500.00
<hr/>					
Grass Total	6,394.47	88.31%	5,929,021	92.17%	927.21
CRP Total	126.87	1.75%	144,101	2.24%	1,135.82
Timber Total	719.39	9.94%	359,695	5.59%	500.00
<hr/>					
114. Market Area Total	7,240.73	100.00%	6,432,817	100.00%	888.42

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	379,499.35	45.90%	479,427,546	56.75%	1,263.32
88. 1G	15,868.66	1.92%	20,724,023	2.45%	1,305.97
89. 2G1	137,351.08	16.61%	116,061,341	13.74%	845.00
90. 2G	26,829.49	3.25%	30,920,896	3.66%	1,152.50
91. 3G1	131,595.00	15.92%	97,186,430	11.50%	738.53
92. 3G	105,016.78	12.70%	74,884,091	8.86%	713.07
93. 4G1	11,370.73	1.38%	8,010,881	0.95%	704.52
94. 4G	19,196.91	2.32%	17,630,470	2.09%	918.40
95. Total	826,728.00	100.00%	844,845,678	100.00%	1,021.91
CRP					
96. 1C1	721.22	44.15%	932,312	46.87%	1,292.69
97. 1C	64.89	3.97%	84,357	4.24%	1,300.00
98. 2C1	329.18	20.15%	395,016	19.86%	1,200.00
99. 2C	102.66	6.28%	123,192	6.19%	1,200.00
100. 3C1	380.71	23.30%	418,781	21.06%	1,100.00
101. 3C	3.48	0.21%	3,828	0.19%	1,100.00
102. 4C1	3.24	0.20%	3,240	0.16%	1,000.00
103. 4C	28.24	1.73%	28,240	1.42%	1,000.00
104. Total	1,633.62	100.00%	1,988,966	100.00%	1,217.52
Timber					
105. 1T1	19.79	0.04%	9,895	0.04%	500.00
106. 1T	221.63	0.47%	110,815	0.47%	500.00
107. 2T1	498.81	1.06%	249,405	1.06%	500.00
108. 2T	767.54	1.63%	383,770	1.63%	500.00
109. 3T1	1,287.62	2.73%	643,810	2.73%	500.00
110. 3T	11,875.56	25.14%	5,937,780	25.14%	500.00
111. 4T1	10,751.84	22.76%	5,375,920	22.76%	500.00
112. 4T	21,808.73	46.17%	10,904,365	46.17%	500.00
113. Total	47,231.52	100.00%	23,615,760	100.00%	500.00
<hr/>					
Grass Total	826,728.00	94.42%	844,845,678	97.06%	1,021.91
CRP Total	1,633.62	0.19%	1,988,966	0.23%	1,217.52
Timber Total	47,231.52	5.39%	23,615,760	2.71%	500.00
<hr/>					
114. Market Area Total	875,593.14	100.00%	870,450,404	100.00%	994.13

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

45 Holt

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	292,483,900	301,982,426	9,498,526	3.25%	3,213,913	2.15%
02. Recreational	0	116,578	116,578		15,580	
03. Ag-Homesite Land, Ag-Res Dwelling	89,293,333	80,713,028	-8,580,305	-9.61%	720,750	-10.42%
04. Total Residential (sum lines 1-3)	381,777,233	382,812,032	1,034,799	0.27%	3,950,243	-0.76%
05. Commercial	137,311,317	140,282,248	2,970,931	2.16%	1,685,786	0.94%
06. Industrial	6,221,539	6,274,988	53,449	0.86%	0	0.86%
07. Total Commercial (sum lines 5-6)	143,532,856	146,557,236	3,024,380	2.11%	1,685,786	0.93%
08. Ag-Farmsite Land, Outbuildings	103,172,939	106,594,691	3,421,752	3.32%	2,670,087	0.73%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,271,190	2,271,195	5	0.00%		
11. Total Non-Agland (sum lines 8-10)	105,444,129	108,865,886	3,421,757	3.25%	2,670,087	0.71%
12. Irrigated	1,162,746,731	1,045,356,739	-117,389,992	-10.10%		
13. Dryland	85,791,451	83,960,928	-1,830,523	-2.13%		
14. Grassland	1,281,829,472	1,163,164,054	-118,665,418	-9.26%		
15. Wasteland	24,295,440	12,089,400	-12,206,040	-50.24%		
16. Other Agland	4,911,145	7,847,244	2,936,099	59.78%		
17. Total Agricultural Land	2,559,574,239	2,312,418,365	-247,155,874	-9.66%		
18. Total Value of all Real Property (Locally Assessed)	3,190,328,457	2,950,653,519	-239,674,938	-7.51%	8,306,116	-7.77%

2020 Assessment Survey for Holt County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	Assessor has Certified General Appraiser License
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	none
5.	Number of shared employees:
	none
6.	Assessor's requested budget for current fiscal year:
	\$326,890
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$13,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$55,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	\$12,834

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Are cadastral maps currently being used?
	yes
4.	If so, who maintains the Cadastral Maps?
	Deputy Assessor along with the assessor and a clerk.
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes – http://holt.nebraskaassessors.com
7.	Who maintains the GIS software and maps?
	Vanguard and Sidwell
8.	What type of aerial imagery is used in the cyclical review of properties?
	Google, NRCS
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	Vanguard

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2020 Residential Assessment Survey for Holt County

1.	Valuation data collection done by:																				
	Assessor, staff and contracted appraisers.																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
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	Parcels that are valued using Vanguard have local market driven depreciation tables. Thirty percent of the rural/agricultural residential parcels are not being valued with Vanguard until they are inspected on the six year review cycle. They currently use table driven depreciation.																																																						
5.	Are individual depreciation tables developed for each valuation group?																																																						
	Yes																																																						
6.	Describe the methodology used to determine the residential lot values?																																																						
	The lot values were established by completing a vacant lot sales study and using residential sales with the methodology that 15% of the sale price is attributed to the land.																																																						
7.	How are rural residential site values developed?																																																						
	Three appraisal methods are used to develop lot values. Allocation, Abstraction and unimproved lot sales plus the cost of amenities. This is done for each rural residential neighborhood.																																																						
8.	Are there form 191 applications on file?																																																						
	No																																																						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																						
	In Holt County when a developer has multiple lots sitting vacant ready for sale, the interim use is hay production. The lots are assessed under one parcel and valued by the acre using an ag based value.																																																						
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	The costing is the current Vanguard costing, however the county uses 125% of manual level.																																																						

2020 Commercial Assessment Survey for Holt County

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	Unique properties would be valued by a contracted appraiser. Similar properties in surrounding counties would be used as comparables as well as properties statewide.																		
4.	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?																		
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2020 Agricultural Assessment Survey for Holt County

1.	Valuation data collection done by:													
	Entire assessment staff													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">4001</td> <td>This market area consists of land on the north side of Hwy 20 and the Elkhorn River, except the two northern tier of geo codes. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.</td> <td style="text-align: center;">2013-2020</td> </tr> <tr> <td style="text-align: center;">4002</td> <td>This market area is contained the southeastern Geo Code area of Holt County. Soils in this area are made up of Dunday, Anselmo, Boelus, Pivot and Valentine. Permeabilty of these soils is rapid and available water capacity is low. A large portion of this area is used as farmland and the remaining acres are native grass. Irrigated sales are similar to Market Area one. Grass sales are similar to Market Area three.</td> <td style="text-align: center;">2013-2020</td> </tr> <tr> <td style="text-align: center;">4003</td> <td>This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. Also the two northern tier of geo codes. The water table in the southern area is much higher than the north area making crop failure a higher risk. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills. In the northern area it is harder to find water.</td> <td style="text-align: center;">2013-2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	4001	This market area consists of land on the north side of Hwy 20 and the Elkhorn River, except the two northern tier of geo codes. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.	2013-2020	4002	This market area is contained the southeastern Geo Code area of Holt County. Soils in this area are made up of Dunday, Anselmo, Boelus, Pivot and Valentine. Permeabilty of these soils is rapid and available water capacity is low. A large portion of this area is used as farmland and the remaining acres are native grass. Irrigated sales are similar to Market Area one. Grass sales are similar to Market Area three.	2013-2020	4003	This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. Also the two northern tier of geo codes. The water table in the southern area is much higher than the north area making crop failure a higher risk. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills. In the northern area it is harder to find water.	2013-2020
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	The land use review was started in 2013, however, this review is continually done.													
3.	Describe the process used to determine and monitor market areas.													
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. These properties are also reviewed by the assessor through questionnaires and on site inspections.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Farm home sites carry the same value as rural residential home sites that are located in the acreage neighborhood of 4501. Acreages 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.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													

	All feedlots were reviewed and color coded with IU on a map to identify them. Based on the sales study it was determined they would be valued at \$2,350/acre.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Currently WRP is valued at \$500/acre based on sales from the surrounding area.
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

PLAN OF ASSESSMENT HOLT COUNTY

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

Staff for the office consists of the elected assessor, one deputy, and three full-time clerks. Maintenance of property record cards is performed by any staff member. Changes due to transfer are primarily completed by either the deputy assessor or one of the clerks. Personal property filings are managed by one of the clerks. Reports required are prepared by the assessor with assistance of all personnel.

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

Cadastral maps are maintained by the clerk processing the transfer statements. Photo background of the cadastral maps is 1966. Ownership and descriptions are kept current by said clerk.

Reports are generated as follows:

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

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

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

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

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

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

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

The personal property abstract will be filed by July 20, 2019.

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

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

The median level of assessment for residential real property in Holt County for 2019 is 95%.

The median level of assessment of commercial/industrial properties for 2019 is 97%.

The median level of assessment of agricultural property for 2019 is 69%.

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

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

During the fall of 2019 we will continue the second six year review process for Holt County. We plan to inspect six to eight townships. We will be re-grading rural buildings using the Vanguard Cama System as well as personally inspecting rural parcels that have buildings. Rural parcels that do not have buildings will be inspected for land use changes by looking at each parcel with the most current GIS Aerial imagery.

Residential and Commercial parcels in Chambers and Ewing will be re-graded and reassessed using the Vanguard Cama System. A depreciation study from each community will be completed to determine how physical depreciation will be applied to residential parcels. Residential lot values will be applied by using a front foot lot value method. These values will be applied for the 2020 valuation.

In 2020, 2021 and 2022- the six year review process will continue. Sales will continue to be studied, adjustments to assessed values will be based on the market.

In 2020 the Residential parcels in Page, Emmet and Inman will be inspected for additions and condition of each house.

In 2020 Commercial parcels in Page, Emmet and Inman will be inspected.

Respectfully

Timothy L. Wallinger
Holt County Assessor
June 1, 2019