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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HOLT COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 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.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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 assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with 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.

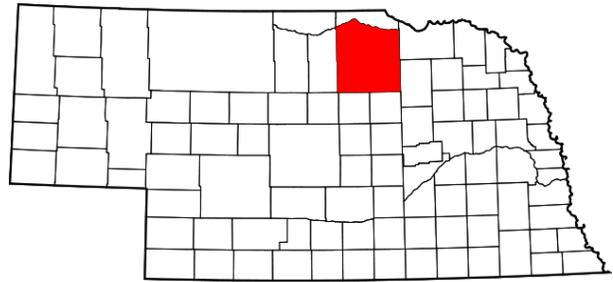
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

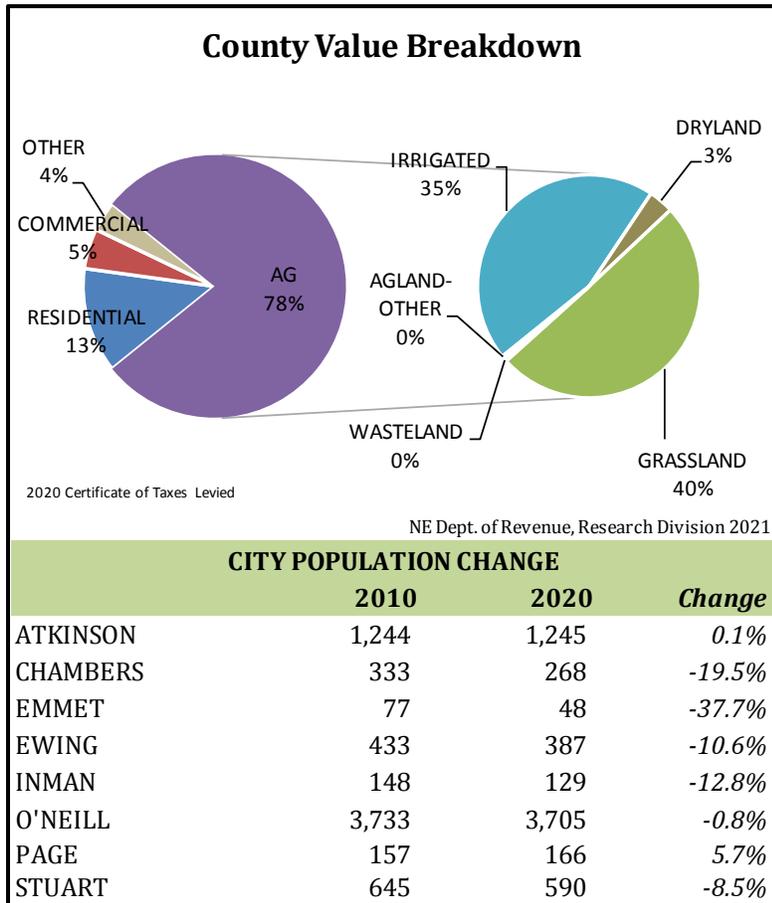
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,412 square miles, Holt County has 10,067 residents, per the Census Bureau Quick Facts for 2019, a 4% population decline from the 2010 U.S. Census. Reports indicate that 74% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$80,119 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Holt County are located in and around O’Neill and Atkinson. According to information available from the U.S. Census Bureau, there are 423 employer establishments with total employment of 3,359.



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.

2021 Residential Correlation for Holt County

Assessment Action

The assessment actions performed for the 2021 assessment year by the County Assessor included a depreciation study on all valuation groups, as well as lot studies. In Vanguard, this consisted of factoring up the cost table to 135% based on cost of construction and sales of newer homes. The economic depreciation was also adjusted based on the study.

Sales review was performed and the pick-up was placed on the assessment roll.

Assessment Practice Review

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

Sales verification and qualification processes are reviewed. The Holt County Assessor utilizes sales qualification questionnaires and report a good return rate. The county assessor continues to maintain acceptable practices.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Holt County contains eight separate valuation groups, each describing their unique characteristics.

Frequency of the six-year inspection and review cycle of the county is also evaluated. The county assessor has a systematic plan in place to maintain compliance.

The currency of the appraisal tables are also reviewed. The county assessor updates land tables each year and cost tables are dated 2008 from Vanguard, however they are factored up. Depreciation tables are analyzed each year. The county assessor has a written valuation methodology on file.

2021 Residential Correlation for Holt County

Description of Analysis

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

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

A review of Holt County's qualified residential statistical analysis profiles 252 residential sales, representing the eight valuation groups. Both the overall median and mean measures of central tendency are within the acceptable range, with the weighted mean below the range. The qualitative measures are both slightly above the range, but do improve when low dollar sales are removed.

Although Valuation Group 7, with seven qualified sales has a median of 64%, this valuation group represents the smallest village in Holt County and also has the most dispersion in the calculated statistics. This area is subject to the same appraisal techniques as the acceptable valuation groups, having last been reviewed and revalued for 2021 and is believed to be at an acceptable level of value.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 compared with the 2020 Certificate of Taxes Levied Report (CTL) indicate similar changes. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

A review of 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 are considered equalized. The quality of assessment of the residential property in Holt County complies with generally accepted mass appraisal techniques.

2021 Residential Correlation for Holt County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	140	91.98	95.56	89.79	18.93	106.43
2	39	93.04	97.06	88.05	19.67	110.23
3	14	93.07	98.26	92.06	17.59	106.73
4	6	96.66	100.68	86.48	21.48	116.42
5	6	93.83	96.22	91.13	11.39	105.59
6	12	98.39	99.92	89.02	18.17	112.24
7	7	64.39	68.47	59.34	28.59	115.39
9	28	93.69	94.31	85.63	22.16	110.14
____ALL____	252	93.02	95.39	88.59	19.47	107.68

Level of Value

Based on analysis of all available information, the level of value for the residential property in Holt County is 93%.

2021 Commercial Correlation for Holt County

Assessment Actions

As part of the six-year inspection cycle, Valuation Groups 4 and 6 were physically inspected and reviewed, the lots were revalued. The lot values in Valuation Group 2 were reviewed to make sure they were equalized throughout the town. The depreciation was studied with economic adjustments as necessary based on the market.

Sales questionnaires were mailed to each buyer and seller and all pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

A review of the valuation groups show that the commercial class is broken into eight valuation groups. Each describing their unique characteristics for the commercial class.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current appraisal tables show that cost tables are dated 2008 based on Vanguard. Lot values are 2017, while depreciation is 2017 for Valuation Group 1 and 2018 for the remaining valuation groups.

The approaches to value utilized by the county are reviewed, 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 is market-derived, and depreciation tables are updated when the valuation group is physically reviewed.

2021 Commercial Correlation for Holt County

Description of Analysis

The commercial valuation groups follow the eight assessor locations located 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 profile consists of 32 qualified sales, with four of the eight valuation groups represented. Both the median and mean measures of central tendency are within the acceptable range. The weighted mean is above the range while the PRD is below the range indicating high priced properties are overvalued. There are two high dollar sales in the statistics, if the two sales are hypothetically removed; both the weighted mean and PRD measures improve substantially.

A historical review of assessment practices supports the county has kept the costing and depreciation tables updated. The commercial class is inspected within the six-year cycle. A review of the historical valuation changes compared to the surrounding communities shows the values have increased over the past decade at a similar rate.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate Taxes Levied Report (CTL) indicate very little change. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

The valuation group substratum indicates that Valuation Group 1 has sufficient sales and is 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 uniform for the commercial class of property. The Holt County Assessor complies with generally accepted mass appraisal techniques.

2021 Commercial Correlation for Holt County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	20	98.19	100.03	117.09	13.23	85.43
2	8	92.00	90.84	88.35	04.47	102.82
6	3	94.31	83.87	86.92	11.12	96.49
9	1	230.77	230.77	230.77	00.00	100.00
____ALL____	32	95.64	100.31	109.49	15.82	91.62

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Holt County is 96%.

2021 Agricultural Correlation for Holt County

Assessment Actions

For the 2021 assessment year, an agricultural sales study was performed by the county assessor based on the qualified sales in the three-year study period. From that analysis, it was determined that overall, irrigated values decreased approximately 18%, dryland 2% and grassland values 5%.

As part of the six-year, inspection and review cycle, eight townships were reviewed. Sales questionnaires mailed on the sales and all pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

The frequency of the six-year inspection and review cycle was discussed with the county assessor. For the agricultural class, homes are reviewed at the same time as rural residential homes. Outbuildings are also physically inspected. In addition to the physical inspection of the land, aerial imagery is inspected for changes to the land use. Holt County complies with the six-year physical inspection and review cycle.

Market areas were also evaluated to ensure that geographical and topographical differences that affect market value is adequately stratified. 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.

Currency of the appraisal tables for agricultural homes and outbuildings are reviewed. Agricultural homes are valued using the same appraisal tables as the rural residential parcels. The Vanguard costing is dated 2008 and Computer-Assisted Mass Appraisal (CAMA) derived depreciation is updated when inspected.

Description of Analysis

The agricultural sample consists of 162 qualified sales. Both the median and mean are within the acceptable range, while the weighted mean is below the range by one point. The qualitative statistics are acceptable for the agricultural land class.

Review of the three market areas indicates area 4001 and 4003 are within the range with sufficient sales. Area 4002 has only three sales, which makes it difficult to measure. Further review of the 80% Majority Land Use (MLU) substrata shows the irrigated and grassland subclasses in Market Area 4001 and 4003 have sufficient sales. Grassland in both 4001 and 4003 also have sufficient sales for measurement.

2021 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

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

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land 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	80	69.05	67.73	66.57	16.50	101.74
4001	63	69.26	67.13	67.73	12.63	99.11
4002	3	43.94	43.27	42.65	12.29	101.45
4003	14	71.82	75.63	63.64	27.74	118.84
<u> Dry </u>						
County	1	55.91	55.91	55.91	00.00	100.00
4003	1	55.91	55.91	55.91	00.00	100.00
<u> Grass </u>						
County	75	69.45	74.25	74.40	24.26	99.80
4001	12	69.92	70.54	65.12	13.44	108.32
4003	63	68.77	74.95	75.52	26.55	99.25
<u> ALL </u>	162	68.80	70.65	68.32	20.51	103.41

Level of Value

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

2021 Opinions of the Property Tax Administrator for Holt County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	252	Median	93.02
Total Sales Price	\$28,955,407	Mean	95.39
Total Adj. Sales Price	\$28,955,407	Wgt. Mean	88.59
Total Assessed Value	\$25,651,092	Average Assessed Value of the Base	\$76,841
Avg. Adj. Sales Price	\$114,902	Avg. Assessed Value	\$101,790

Confidence Interval - Current

95% Median C.I	89.51 to 94.61
95% Wgt. Mean C.I	86.43 to 90.75
95% Mean C.I	91.53 to 99.25
% of Value of the Class of all Real Property Value in the County	11.77
% of Records Sold in the Study Period	6.07
% of Value Sold in the Study Period	8.04

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	244	94	94.14
2019	225	95	95.05
2018	228	95	95.18
2017	245	93	92.89

2021 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	32	Median	95.64
Total Sales Price	\$5,777,894	Mean	100.31
Total Adj. Sales Price	\$5,777,894	Wgt. Mean	109.49
Total Assessed Value	\$6,325,974	Average Assessed Value of the Base	\$162,022
Avg. Adj. Sales Price	\$180,559	Avg. Assessed Value	\$197,687

Confidence Interval - Current

95% Median C.I	88.16 to 99.46
95% Wgt. Mean C.I	90.73 to 128.24
95% Mean C.I	90.06 to 110.56
% of Value of the Class of all Real Property Value in the County	5.40
% of Records Sold in the Study Period	3.54
% of Value Sold in the Study Period	4.32

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	31	97	96.69
2019	36	97	97.49
2018	47	98	97.77
2017	48	100	91.92

45 Holt
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 252
 Total Sales Price : 28,955,407
 Total Adj. Sales Price : 28,955,407
 Total Assessed Value : 25,651,092
 Avg. Adj. Sales Price : 114,902
 Avg. Assessed Value : 101,790

MEDIAN : 93
 WGT. MEAN : 89
 MEAN : 95
 COD : 19.47
 PRD : 107.68

COV : 32.76
 STD : 31.25
 Avg. Abs. Dev : 18.11
 MAX Sales Ratio : 311.15
 MIN Sales Ratio : 30.11

95% Median C.I. : 89.51 to 94.61
 95% Wgt. Mean C.I. : 86.43 to 90.75
 95% Mean C.I. : 91.53 to 99.25

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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-18 To 31-DEC-18	25	94.62	96.80	93.85	18.96	103.14	52.48	223.45	87.73 to 103.47	111,792	104,919	
01-JAN-19 To 31-MAR-19	14	87.23	87.12	86.41	12.17	100.82	63.89	115.75	79.87 to 98.85	116,743	100,883	
01-APR-19 To 30-JUN-19	28	96.96	107.30	93.42	20.48	114.86	63.75	311.15	94.42 to 104.92	130,900	122,287	
01-JUL-19 To 30-SEP-19	48	92.25	88.54	85.10	17.96	104.04	30.11	158.16	80.14 to 95.13	111,023	94,479	
01-OCT-19 To 31-DEC-19	36	89.04	97.65	88.39	26.22	110.48	45.56	214.72	79.88 to 101.87	98,007	86,624	
01-JAN-20 To 31-MAR-20	24	95.34	102.80	88.89	23.52	115.65	56.83	267.71	83.81 to 106.62	113,511	100,903	
01-APR-20 To 30-JUN-20	35	94.04	94.95	91.18	14.84	104.13	61.48	148.17	86.18 to 96.95	116,121	105,875	
01-JUL-20 To 30-SEP-20	42	85.50	91.43	84.58	16.99	108.10	57.86	264.78	81.94 to 90.37	124,170	105,022	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	115	94.22	94.73	89.35	18.33	106.02	30.11	311.15	91.37 to 95.29	116,726	104,299	
01-OCT-19 To 30-SEP-20	137	89.77	95.95	87.93	20.66	109.12	45.56	267.71	86.18 to 94.05	113,372	99,684	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	126	93.51	95.15	88.22	20.34	107.86	30.11	311.15	89.52 to 95.17	112,357	99,126	
<u>ALL</u>	252	93.02	95.39	88.59	19.47	107.68	30.11	311.15	89.51 to 94.61	114,902	101,790	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	140	91.98	95.56	89.79	18.93	106.43	30.11	311.15	87.73 to 95.13	116,728	104,813	
2	39	93.04	97.06	88.05	19.67	110.23	57.86	264.78	83.73 to 96.36	104,491	92,009	
3	14	93.07	98.26	92.06	17.59	106.73	67.97	158.16	80.90 to 110.50	97,221	89,507	
4	6	96.66	100.68	86.48	21.48	116.42	65.81	146.17	65.81 to 146.17	76,583	66,230	
5	6	93.83	96.22	91.13	11.39	105.59	76.83	114.12	76.83 to 114.12	98,083	89,387	
6	12	98.39	99.92	89.02	18.17	112.24	66.53	148.37	75.84 to 115.34	77,542	69,027	
7	7	64.39	68.47	59.34	28.59	115.39	42.38	99.81	42.38 to 99.81	42,379	25,146	
9	28	93.69	94.31	85.63	22.16	110.14	49.73	267.71	79.88 to 99.55	175,075	149,920	
<u>ALL</u>	252	93.02	95.39	88.59	19.47	107.68	30.11	311.15	89.51 to 94.61	114,902	101,790	

45 Holt
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 252
 Total Sales Price : 28,955,407
 Total Adj. Sales Price : 28,955,407
 Total Assessed Value : 25,651,092
 Avg. Adj. Sales Price : 114,902
 Avg. Assessed Value : 101,790

MEDIAN : 93
 WGT. MEAN : 89
 MEAN : 95
 COD : 19.47
 PRD : 107.68

COV : 32.76
 STD : 31.25
 Avg. Abs. Dev : 18.11
 MAX Sales Ratio : 311.15
 MIN Sales Ratio : 30.11

95% Median C.I. : 89.51 to 94.61
 95% Wgt. Mean C.I. : 86.43 to 90.75
 95% Mean C.I. : 91.53 to 99.25

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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	252	93.02	95.39	88.59	19.47	107.68	30.11	311.15	89.51 to 94.61	114,902	101,790
06											
07											
<u>ALL</u>	<u>252</u>	<u>93.02</u>	<u>95.39</u>	<u>88.59</u>	<u>19.47</u>	<u>107.68</u>	<u>30.11</u>	<u>311.15</u>	<u>89.51 to 94.61</u>	<u>114,902</u>	<u>101,790</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	8	127.91	160.32	153.86	42.08	104.20	94.05	311.15	94.05 to 311.15	8,957	13,780
Less Than 30,000	22	132.09	140.82	135.94	36.85	103.59	45.56	311.15	99.81 to 148.37	17,080	23,218
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	252	93.02	95.39	88.59	19.47	107.68	30.11	311.15	89.51 to 94.61	114,902	101,790
Greater Than 14,999	244	91.63	93.27	88.43	17.99	105.47	30.11	267.71	89.03 to 94.22	118,376	104,676
Greater Than 29,999	230	91.18	91.05	87.97	15.44	103.50	30.11	223.45	88.62 to 93.72	124,259	109,306
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	8	127.91	160.32	153.86	42.08	104.20	94.05	311.15	94.05 to 311.15	8,957	13,780
15,000 TO 29,999	14	133.94	129.68	131.72	34.16	98.45	45.56	267.71	67.97 to 167.67	21,721	28,612
30,000 TO 59,999	47	104.62	104.56	103.37	19.61	101.15	30.11	223.45	96.36 to 110.50	43,565	45,034
60,000 TO 99,999	47	93.04	91.73	92.13	14.22	99.57	42.38	133.73	85.78 to 97.14	76,868	70,818
100,000 TO 149,999	63	89.70	86.63	86.21	13.43	100.49	49.73	116.34	83.48 to 93.69	124,950	107,725
150,000 TO 249,999	61	85.07	85.24	84.90	11.24	100.40	52.66	115.58	80.25 to 89.77	185,204	157,242
250,000 TO 499,999	12	85.04	88.19	88.45	10.97	99.71	71.49	120.29	79.88 to 95.00	312,500	276,399
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>252</u>	<u>93.02</u>	<u>95.39</u>	<u>88.59</u>	<u>19.47</u>	<u>107.68</u>	<u>30.11</u>	<u>311.15</u>	<u>89.51 to 94.61</u>	<u>114,902</u>	<u>101,790</u>

45 Holt
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 32
Total Sales Price : 5,777,894
Total Adj. Sales Price : 5,777,894
Total Assessed Value : 6,325,974
Avg. Adj. Sales Price : 180,559
Avg. Assessed Value : 197,687

MEDIAN : 96
WGT. MEAN : 109
MEAN : 100
COD : 15.82
PRD : 91.62

COV : 29.49
STD : 29.58
Avg. Abs. Dev : 15.13
MAX Sales Ratio : 230.77
MIN Sales Ratio : 62.92

95% Median C.I. : 88.16 to 99.46
95% Wgt. Mean C.I. : 90.73 to 128.24
95% Mean C.I. : 90.06 to 110.56

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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-17 To 31-DEC-17	3	86.90	90.01	89.19	07.22	100.92	82.16	100.98	N/A	131,500	117,291
01-JAN-18 To 31-MAR-18	4	92.54	86.59	91.75	11.94	94.38	62.92	98.37	N/A	123,750	113,536
01-APR-18 To 30-JUN-18	2	87.58	87.58	82.56	08.28	106.08	80.33	94.83	N/A	248,000	204,737
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	86.01	83.66	86.68	08.08	96.52	72.05	92.91	N/A	81,500	70,643
01-APR-19 To 30-JUN-19	3	104.06	107.06	116.05	05.83	92.25	99.46	117.67	N/A	706,333	819,694
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
01-OCT-19 To 31-DEC-19	4	101.01	128.91	106.66	38.55	120.86	82.83	230.77	N/A	26,250	27,998
01-JAN-20 To 31-MAR-20	3	105.78	112.23	119.88	11.98	93.62	96.45	134.47	N/A	60,792	72,875
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	7	94.31	102.09	132.20	12.82	77.22	83.85	160.55	83.85 to 160.55	192,975	255,111
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	10	91.50	89.55	88.07	10.34	101.68	62.92	103.98	80.33 to 100.98	141,550	124,668
01-OCT-18 To 30-SEP-19	8	95.46	93.41	108.76	11.93	85.89	72.05	117.67	72.05 to 117.67	340,524	370,363
01-OCT-19 To 30-SEP-20	14	96.78	111.92	129.19	21.79	86.63	82.83	230.77	91.53 to 134.47	117,014	151,171
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	8	91.50	87.83	85.28	11.69	102.99	62.92	103.98	62.92 to 103.98	164,500	140,290
01-JAN-19 To 31-DEC-19	11	98.00	107.80	112.36	20.96	95.94	72.05	230.77	82.83 to 117.67	230,381	258,853
<u>ALL</u>	32	95.64	100.31	109.49	15.82	91.62	62.92	230.77	88.16 to 99.46	180,559	197,687

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	20	98.19	100.03	117.09	13.23	85.43	72.05	160.55	86.01 to 104.06	210,270	246,200
2	8	92.00	90.84	88.35	04.47	102.82	80.33	97.53	80.33 to 97.53	182,125	160,899
6	3	94.31	83.87	86.92	11.12	96.49	62.92	94.38	N/A	35,167	30,568
9	1	230.77	230.77	230.77	00.00	100.00	230.77	230.77	N/A	10,000	23,077
<u>ALL</u>	32	95.64	100.31	109.49	15.82	91.62	62.92	230.77	88.16 to 99.46	180,559	197,687

45 Holt
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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Avg. Assessed Value : 197,687

MEDIAN : 96
WGT. MEAN : 109
MEAN : 100
COD : 15.82
PRD : 91.62

COV : 29.49
STD : 29.58
Avg. Abs. Dev : 15.13
MAX Sales Ratio : 230.77
MIN Sales Ratio : 62.92

95% Median C.I. : 88.16 to 99.46
95% Wgt. Mean C.I. : 90.73 to 128.24
95% Mean C.I. : 90.06 to 110.56

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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	32	95.64	100.31	109.49	15.82	91.62	62.92	230.77	88.16 to 99.46	180,559	197,687
04											
<u>ALL</u>	32	95.64	100.31	109.49	15.82	91.62	62.92	230.77	88.16 to 99.46	180,559	197,687

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	97.10	97.10	97.10	00.00	100.00	97.10	97.10	N/A	2,000	1,942
Less Than 15,000	3	97.10	140.73	168.37	46.85	83.58	94.31	230.77	N/A	6,167	10,383
Less Than 30,000	4	95.71	121.28	107.77	44.57	112.54	62.92	230.77	N/A	10,875	11,720
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	31	94.83	100.41	109.49	16.40	91.71	62.92	230.77	88.16 to 99.46	186,319	204,001
Greater Than 14,999	29	94.83	96.12	109.30	12.56	87.94	62.92	160.55	86.90 to 99.46	198,600	217,063
Greater Than 29,999	28	95.64	97.31	109.50	11.71	88.87	72.05	160.55	88.16 to 99.46	204,800	224,253
<u>Incremental Ranges</u>											
0 TO 4,999	1	97.10	97.10	97.10	00.00	100.00	97.10	97.10	N/A	2,000	1,942
5,000 TO 14,999	2	162.54	162.54	177.01	41.98	91.83	94.31	230.77	N/A	8,250	14,604
15,000 TO 29,999	1	62.92	62.92	62.92	00.00	100.00	62.92	62.92	N/A	25,000	15,731
30,000 TO 59,999	9	97.53	94.83	95.13	08.00	99.68	72.05	105.78	82.83 to 104.92	41,875	39,836
60,000 TO 99,999	6	94.61	93.88	94.32	04.29	99.53	82.16	100.98	82.16 to 100.98	74,116	69,904
100,000 TO 149,999	4	101.76	106.00	104.65	13.04	101.29	86.01	134.47	N/A	112,500	117,728
150,000 TO 249,999	4	90.32	90.35	90.55	04.81	99.78	83.85	96.91	N/A	197,500	178,828
250,000 TO 499,999	3	80.33	81.45	81.05	04.06	100.49	77.12	86.90	N/A	321,667	260,721
500,000 TO 999,999	1	160.55	160.55	160.55	00.00	100.00	160.55	160.55	N/A	807,822	1,296,968
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>	32	95.64	100.31	109.49	15.82	91.62	62.92	230.77	88.16 to 99.46	180,559	197,687

45 Holt
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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 MEAN : 100
 COD : 15.82
 PRD : 91.62

COV : 29.49
 STD : 29.58
 Avg. Abs. Dev : 15.13
 MAX Sales Ratio : 230.77
 MIN Sales Ratio : 62.92

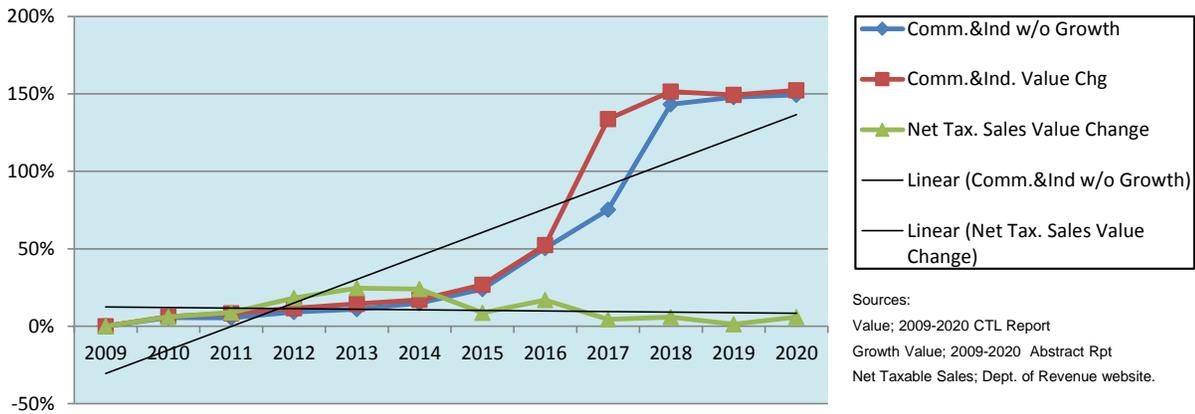
95% Median C.I. : 88.16 to 99.46
 95% Wgt. Mean C.I. : 90.73 to 128.24
 95% Mean C.I. : 90.06 to 110.56

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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
313	1	160.55	160.55	160.55	00.00	100.00	160.55	160.55	N/A	807,822	1,296,968
326	1	97.10	97.10	97.10	00.00	100.00	97.10	97.10	N/A	2,000	1,942
341	1	91.53	91.53	91.53	00.00	100.00	91.53	91.53	N/A	55,000	50,340
344	4	92.42	92.98	89.74	10.79	103.61	82.16	104.92	N/A	97,375	87,384
350	2	110.24	110.24	107.19	21.98	102.85	86.01	134.47	N/A	115,500	123,810
352	2	93.81	93.81	91.93	06.02	102.05	88.16	99.46	N/A	150,000	137,896
353	3	96.45	97.81	98.99	03.86	98.81	92.91	104.06	N/A	79,500	78,698
384	1	94.83	94.83	94.83	00.00	100.00	94.83	94.83	N/A	76,000	72,072
386	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	65,695	64,381
391	1	105.78	105.78	105.78	00.00	100.00	105.78	105.78	N/A	46,377	49,058
406	6	93.39	111.66	94.49	31.28	118.17	72.05	230.77	72.05 to 230.77	50,333	47,562
410	2	91.91	91.91	91.80	05.45	100.12	86.90	96.91	N/A	245,000	224,913
442	2	101.18	101.18	101.17	02.78	100.01	98.37	103.98	N/A	30,000	30,352
476	1	94.38	94.38	94.38	00.00	100.00	94.38	94.38	N/A	74,000	69,843
530	1	62.92	62.92	62.92	00.00	100.00	62.92	62.92	N/A	25,000	15,731
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
883	1	80.33	80.33	80.33	00.00	100.00	80.33	80.33	N/A	420,000	337,401
<u>ALL</u>	32	95.64	100.31	109.49	15.82	91.62	62.92	230.77	88.16 to 99.46	180,559	197,687

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%
2020	\$ 145,250,938	\$ 1,685,786	1.16%	\$ 143,565,152	0.02%	\$ 108,446,542	4.51%
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%
2020	149.36%	152.29%	5.92%

County Number	45
County Name	Holt

45 Holt
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 162
Total Sales Price : 139,931,294
Total Adj. Sales Price : 139,931,294
Total Assessed Value : 95,599,745
Avg. Adj. Sales Price : 863,773
Avg. Assessed Value : 590,122

MEDIAN : 69
WGT. MEAN : 68
MEAN : 71
COD : 20.51
PRD : 103.41

COV : 28.42
STD : 20.08
Avg. Abs. Dev : 14.11
MAX Sales Ratio : 165.59
MIN Sales Ratio : 34.84

95% Median C.I. : 64.53 to 70.62
95% Wgt. Mean C.I. : 63.37 to 73.26
95% Mean C.I. : 67.56 to 73.74

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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	14	59.27	63.81	56.99	25.92	111.97	43.12	103.08	44.48 to 76.62	1,293,251	736,995	
01-JAN-18 To 31-MAR-18	18	57.93	59.94	58.12	14.64	103.13	34.84	89.02	52.58 to 61.26	705,779	410,187	
01-APR-18 To 30-JUN-18	8	56.50	57.10	54.02	12.88	105.70	45.36	70.62	45.36 to 70.62	1,049,102	566,761	
01-JUL-18 To 30-SEP-18	6	62.86	62.83	62.64	07.97	100.30	54.80	70.92	54.80 to 70.92	680,607	426,356	
01-OCT-18 To 31-DEC-18	15	62.42	67.73	62.82	27.41	107.82	43.42	135.92	47.51 to 70.26	704,645	442,638	
01-JAN-19 To 31-MAR-19	8	66.20	69.69	67.65	17.18	103.02	51.88	106.55	51.88 to 106.55	450,554	304,810	
01-APR-19 To 30-JUN-19	9	79.13	80.63	83.01	15.95	97.13	57.36	118.24	66.43 to 95.10	1,536,051	1,275,074	
01-JUL-19 To 30-SEP-19	3	85.35	86.71	65.35	27.73	132.69	51.89	122.89	N/A	259,413	169,519	
01-OCT-19 To 31-DEC-19	28	70.23	72.29	74.29	14.34	97.31	45.54	113.02	67.67 to 75.78	1,335,545	992,187	
01-JAN-20 To 31-MAR-20	29	70.85	76.05	72.29	20.11	105.20	48.81	165.59	65.61 to 77.03	646,460	467,329	
01-APR-20 To 30-JUN-20	19	81.18	80.74	75.06	16.51	107.57	53.61	113.90	73.02 to 93.75	448,427	336,572	
01-JUL-20 To 30-SEP-20	5	63.90	63.21	62.87	06.51	100.54	57.79	72.39	N/A	641,154	403,064	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	46	58.59	61.00	57.28	17.10	106.49	34.84	103.08	55.26 to 62.48	941,000	538,990	
01-OCT-18 To 30-SEP-19	35	68.77	73.12	73.19	24.49	99.90	43.42	135.92	60.26 to 74.44	822,194	601,779	
01-OCT-19 To 30-SEP-20	81	71.66	75.06	73.29	17.99	102.42	45.54	165.59	69.60 to 74.78	837,883	614,123	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	47	59.57	62.31	59.06	18.16	105.50	34.84	135.92	56.48 to 62.42	760,642	449,259	
01-JAN-19 To 31-DEC-19	48	70.49	74.32	75.90	17.39	97.92	45.54	122.89	68.65 to 75.78	1,158,383	879,249	
<u>ALL</u>	162	68.80	70.65	68.32	20.51	103.41	34.84	165.59	64.53 to 70.62	863,773	590,122	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
4001	77	69.26	67.38	67.01	12.95	100.55	43.12	96.06	63.90 to 70.66	1,000,078	670,186	
4002	3	43.94	43.27	42.65	12.29	101.45	34.84	51.04	N/A	769,467	328,204	
4003	82	69.56	74.72	70.96	26.61	105.30	43.42	165.59	62.55 to 74.49	739,230	524,522	
<u>ALL</u>	162	68.80	70.65	68.32	20.51	103.41	34.84	165.59	64.53 to 70.62	863,773	590,122	

45 Holt
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 162
 Total Sales Price : 139,931,294
 Total Adj. Sales Price : 139,931,294
 Total Assessed Value : 95,599,745
 Avg. Adj. Sales Price : 863,773
 Avg. Assessed Value : 590,122

MEDIAN : 69
 WGT. MEAN : 68
 MEAN : 71
 COD : 20.51
 PRD : 103.41

COV : 28.42
 STD : 20.08
 Avg. Abs. Dev : 14.11
 MAX Sales Ratio : 165.59
 MIN Sales Ratio : 34.84

95% Median C.I. : 64.53 to 70.62
 95% Wgt. Mean C.I. : 63.37 to 73.26
 95% Mean C.I. : 67.56 to 73.74

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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	4	86.19	85.74	82.45	10.64	103.99	74.52	96.06	N/A	481,580	397,066
4001	3	78.63	83.07	81.83	09.13	101.52	74.52	96.06	N/A	608,773	498,170
4003	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	100,000	93,754
Dry											
County	1	55.91	55.91	55.91	00.00	100.00	55.91	55.91	N/A	248,000	138,654
4003	1	55.91	55.91	55.91	00.00	100.00	55.91	55.91	N/A	248,000	138,654
Grass											
County	52	67.19	72.60	71.93	25.72	100.93	43.42	165.59	58.47 to 74.49	568,127	408,659
4001	9	70.38	72.77	67.17	13.97	108.34	57.15	94.36	60.20 to 86.12	354,756	238,285
4003	43	63.76	72.56	72.51	29.03	100.07	43.42	165.59	56.74 to 74.78	612,786	444,318
ALL	162	68.80	70.65	68.32	20.51	103.41	34.84	165.59	64.53 to 70.62	863,773	590,122

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	80	69.05	67.73	66.57	16.50	101.74	34.84	136.71	62.48 to 70.85	1,008,615	671,450
4001	63	69.26	67.13	67.73	12.63	99.11	43.12	96.06	63.90 to 70.85	1,107,117	749,807
4002	3	43.94	43.27	42.65	12.29	101.45	34.84	51.04	N/A	769,467	328,204
4003	14	71.82	75.63	63.64	27.74	118.84	44.48	136.71	47.51 to 105.52	616,604	392,396
Dry											
County	1	55.91	55.91	55.91	00.00	100.00	55.91	55.91	N/A	248,000	138,654
4003	1	55.91	55.91	55.91	00.00	100.00	55.91	55.91	N/A	248,000	138,654
Grass											
County	75	69.45	74.25	74.40	24.26	99.80	43.42	165.59	63.51 to 73.02	637,554	474,331
4001	12	69.92	70.54	65.12	13.44	108.32	55.26	94.36	60.20 to 84.49	428,067	278,747
4003	63	68.77	74.95	75.52	26.55	99.25	43.42	165.59	62.55 to 74.78	677,456	511,586
ALL	162	68.80	70.65	68.32	20.51	103.41	34.84	165.59	64.53 to 70.62	863,773	590,122

Holt County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	3600	3600	3500	3500	2698	3400	2327	2152	3264
Antelope	1	4725	4722	4700	4599	3700	3700	3700	3430	4255
Knox	2	3921	3778	3668	3623	3555	3465	3204	3060	3588
Rock	3	n/a	3700	3600	3600	3444	3499	3248	2834	3431
Holt	3	2300	2300	2200	2200	2038	2100	2000	2000	2094
Holt	2	3600	3600	3500	3500	2360	3400	2106	2234	2698
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

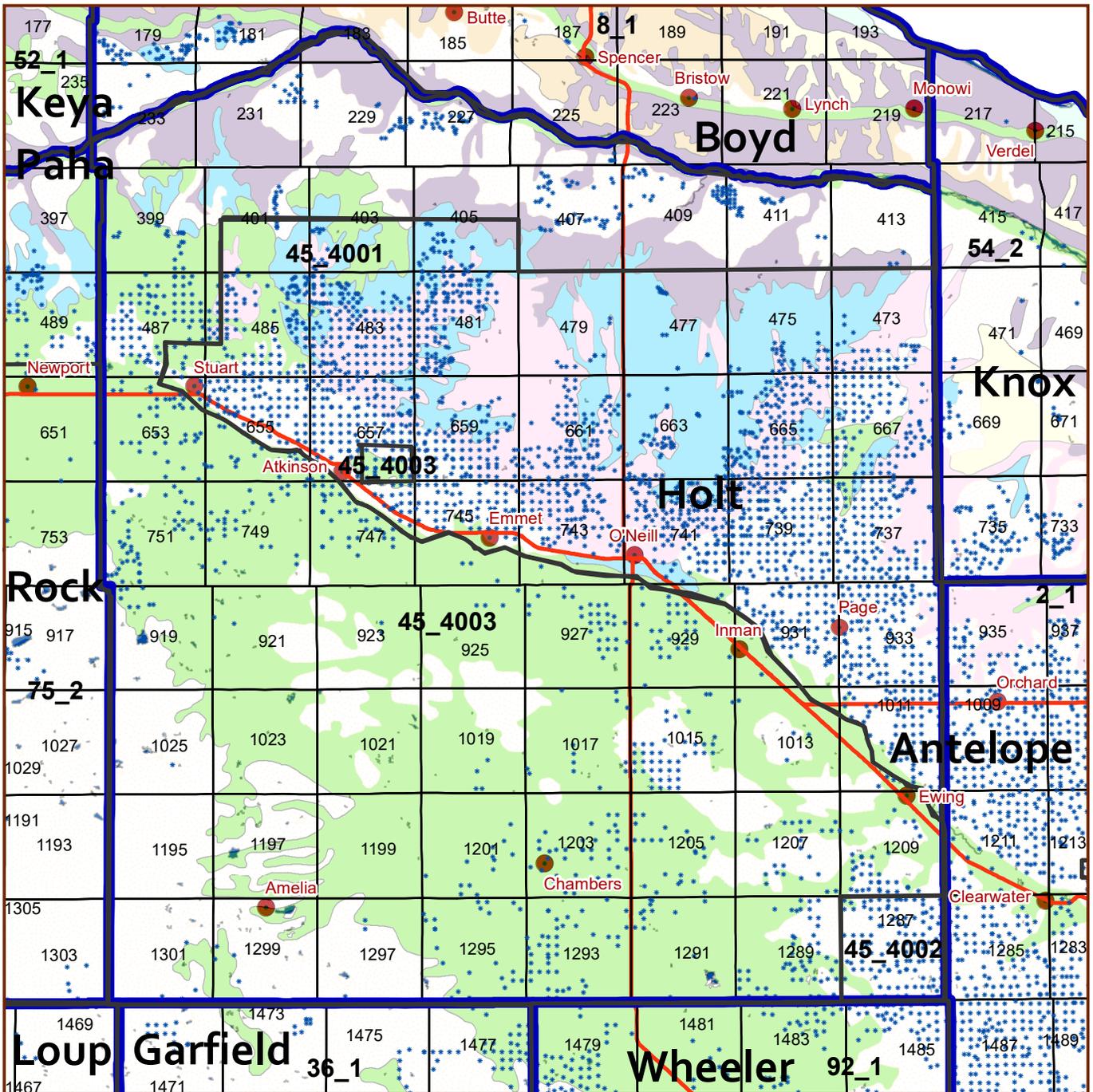
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	1800
Antelope	1	3100	3050	2759	2765	1860	1860	1860	1530	2540
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	2076
Rock	3	n/a	1100	1070	1070	960	920	860	800	950
Holt	3	1800	1800	1800	1800	1800	1800	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	902
Keya Paha	1	995	995	990	990	965	965	915	915	975
Boyd	1	2300	2300	2060	2060	1870	1870	1800	1800	2105
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1338
Garfield	1	n/a	1450	1450	1270	1270	1060	1051	995	1232

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1262	1407	1358	1237	1121	1054	1045	1102	1219
Antelope	1	1099	1100	1100	1090	1090	1080	1080	1080	1093
Knox	2	1421	1421	1421	1420	1405	1405	1410	1405	1416
Rock	3	890	903	830	831	765	645	635	595	761
Holt	3	1177	1225	846	1154	738	713	705	918	981
Holt	2	1157	1300	1200	1200	709	707	n/a	1049	907
Rock	2	890	944	830	851	685	635	635	404	707
Keya Paha	1	740	740	735	735	725	725	725	716	728
Boyd	1	1280	1280	1190	1191	1190	1190	1190	1190	1196
Wheeler	1	908	910	899	896	900	900	875	811	900
Garfield	1	825	n/a	752	825	635	645	813	700	689

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1356	500	250
Antelope	1	1650	500	152
Knox	2	1419	500	150
Rock	3	776	350	100
Holt	3	1204	500	250
Holt	2	1136	500	250
Rock	2	739	350	100
Keya Paha	1	n/a	n/a	60
Boyd	1	n/a	n/a	590
Wheeler	1	1738	n/a	802
Garfield	1	803	n/a	191

Source: 2021 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



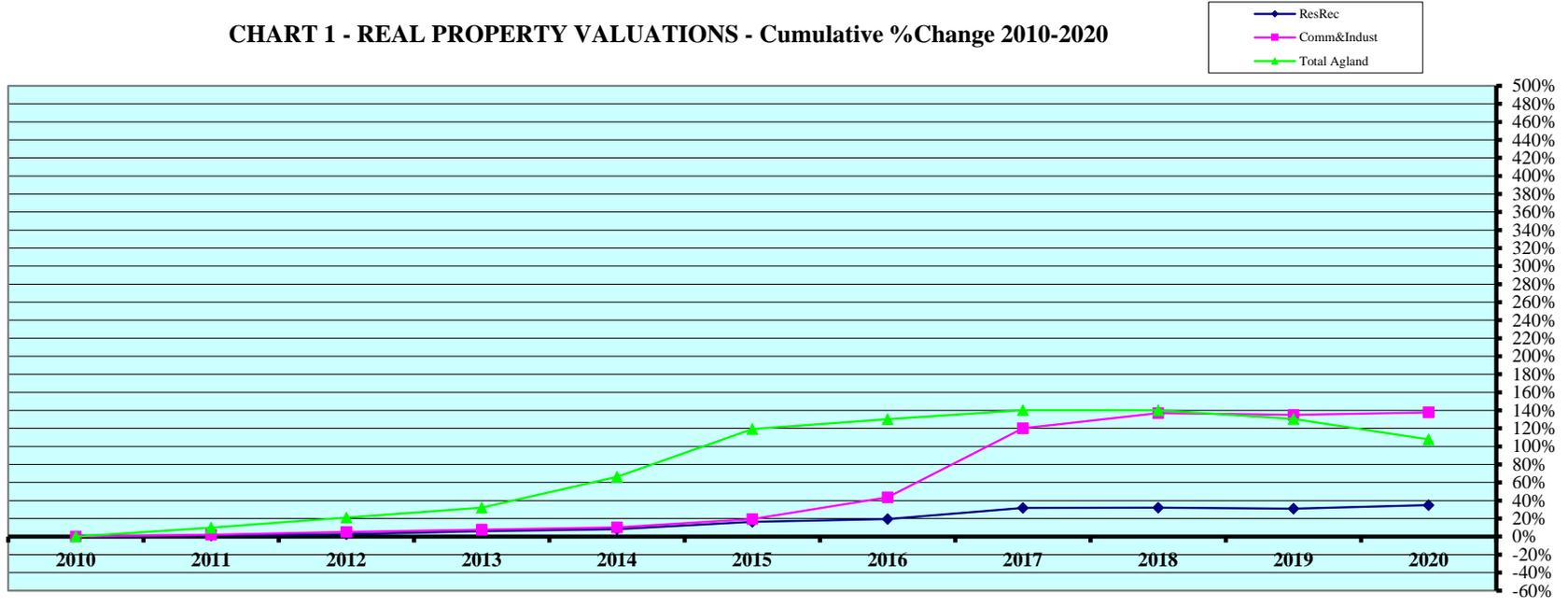
Legend

- 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 2010-2020



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
2010	223,486,560	--	--	--	61,109,235	--	--	--	1,110,276,925	--	--	--
2011	226,009,316	2,522,756	1.13%	1.13%	62,346,570	1,237,335	2.02%	2.02%	1,219,160,065	108,883,140	9.81%	9.81%
2012	229,419,051	3,409,735	1.51%	2.65%	64,316,275	1,969,705	3.16%	5.25%	1,344,700,730	125,540,665	10.30%	21.11%
2013	236,869,025	7,449,974	3.25%	5.99%	65,875,700	1,559,425	2.42%	7.80%	1,467,716,280	123,015,550	9.15%	32.19%
2014	241,716,980	4,847,955	2.05%	8.16%	67,376,430	1,500,730	2.28%	10.26%	1,847,562,010	379,845,730	25.88%	66.41%
2015	260,250,143	18,533,163	7.67%	16.45%	72,964,725	5,588,295	8.29%	19.40%	2,432,963,327	585,401,317	31.69%	119.13%
2016	266,782,775	6,532,632	2.51%	19.37%	87,761,375	14,796,650	20.28%	43.61%	2,555,356,267	122,392,940	5.03%	130.15%
2017	294,216,448	27,433,673	10.28%	31.65%	134,584,034	46,822,659	53.35%	120.24%	2,666,696,749	111,340,482	4.36%	140.18%
2018	295,431,175	1,214,727	0.41%	32.19%	144,768,198	10,184,164	7.57%	136.90%	2,664,902,252	-1,794,497	-0.07%	140.02%
2019	292,483,900	-2,947,275	-1.00%	30.87%	143,532,856	-1,235,342	-0.85%	134.88%	2,559,574,239	-105,328,013	-3.95%	130.53%
2020	301,514,699	9,030,799	3.09%	34.91%	145,250,938	1,718,082	1.20%	137.69%	2,308,229,310	-251,344,929	-9.82%	107.90%

Rate Annual %chg: Residential & Recreational **3.04%**

Commercial & Industrial **9.04%**

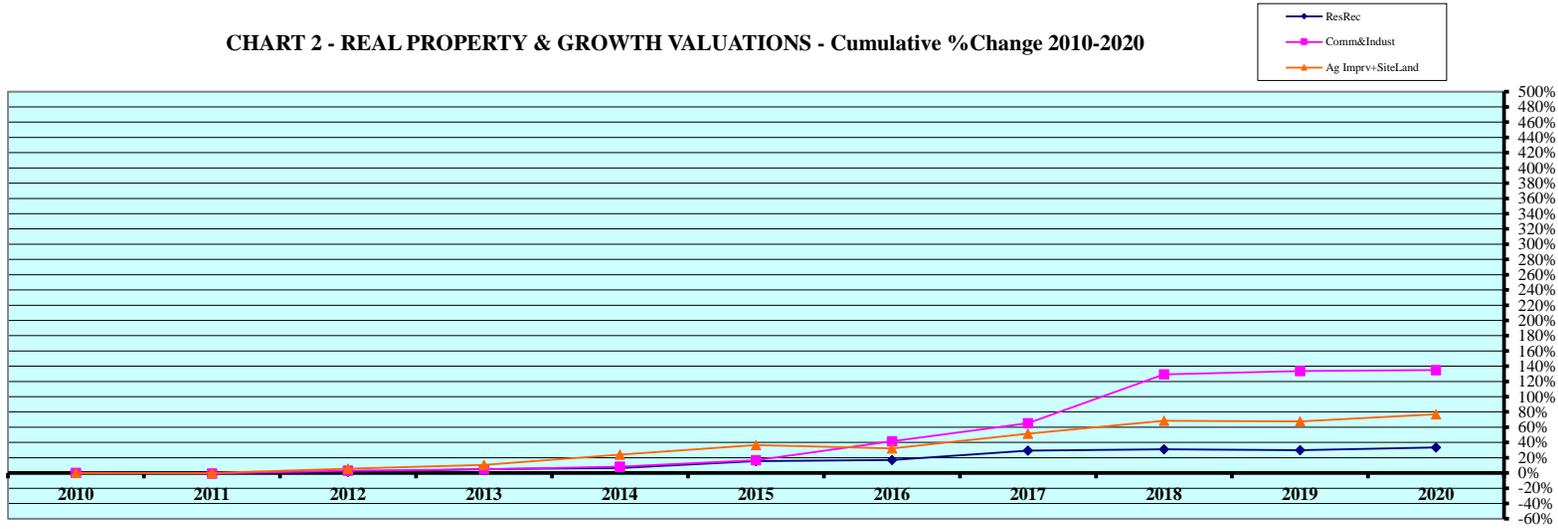
Agricultural Land **7.59%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



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						
2010	223,486,560	5,000,088	2.24%	218,486,472	--	--	61,109,235	322,070	0.53%	60,787,165	--	--						
2011	226,009,316	2,589,131	1.15%	223,420,185	-0.03%	-0.03%	62,346,570	1,659,455	2.66%	60,687,115	-0.69%	-0.69%						
2012	229,419,051	2,666,660	1.16%	226,752,391	0.33%	1.46%	64,316,275	1,426,043	2.22%	62,890,232	0.87%	2.91%						
2013	236,869,025	2,050,705	0.87%	234,818,320	2.35%	5.07%	65,875,700	1,962,663	2.98%	63,913,037	-0.63%	4.59%						
2014	241,716,980	3,590,033	1.49%	238,126,947	0.53%	6.55%	67,376,430	1,182,810	1.76%	66,193,620	0.48%	8.32%						
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	15.58%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	16.84%						
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	17.01%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	41.68%						
2017	294,216,448	5,040,956	1.71%	289,175,492	8.39%	29.39%	134,584,034	33,690,389	25.03%	100,893,645	14.96%	65.10%						
2018	295,431,175	2,424,045	0.82%	293,007,130	-0.41%	31.11%	144,768,198	4,726,466	3.26%	140,041,732	4.06%	129.17%						
2019	292,483,900	2,333,519	0.80%	290,150,381	-1.79%	29.83%	143,532,856	820,022	0.57%	142,712,834	-1.42%	133.54%						
2020	301,514,699	3,213,913	1.07%	298,300,786	1.99%	33.48%	145,250,938	1,685,786	1.16%	143,565,152	0.02%	134.93%						
Rate Ann%chg	3.04%			Resid & Recreat w/o growth			1.87%			9.04%			C & I w/o growth			4.23%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2010	57,296,800	47,978,325	105,275,125	4,549,175	4.32%	100,725,950	--	--		
2011	58,060,805	53,155,330	111,216,135	5,974,720	5.37%	105,241,415	-0.03%	-0.03%		
2012	58,886,270	57,266,585	116,152,855	4,998,080	4.30%	111,154,775	-0.06%	5.59%		
2013	60,149,430	62,124,850	122,274,280	5,922,105	4.84%	116,352,175	0.17%	10.52%		
2014	65,658,455	71,384,040	137,042,495	6,397,390	4.67%	130,645,105	6.85%	24.10%		
2015	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	143,886,420	4.99%	36.68%		
2016	81,963,812	76,708,301	158,672,113	19,417,915	12.24%	139,254,198	-6.20%	32.28%		
2017	87,064,545	88,996,155	176,060,700	16,628,925	9.44%	159,431,775	0.48%	51.44%		
2018	88,152,443	91,293,359	179,445,802	1,955,177	1.09%	177,490,625	0.81%	68.60%		
2019	89,293,333	105,444,129	194,737,462	18,193,036	9.34%	176,544,426	-1.62%	67.70%		
2020	80,979,742	108,743,939	189,723,681	3,390,837	1.79%	186,332,844	-4.32%	77.00%		
Rate Ann%chg	3.52%		8.53%		6.07%		Ag Imprv+Site w/o growth		0.11%	

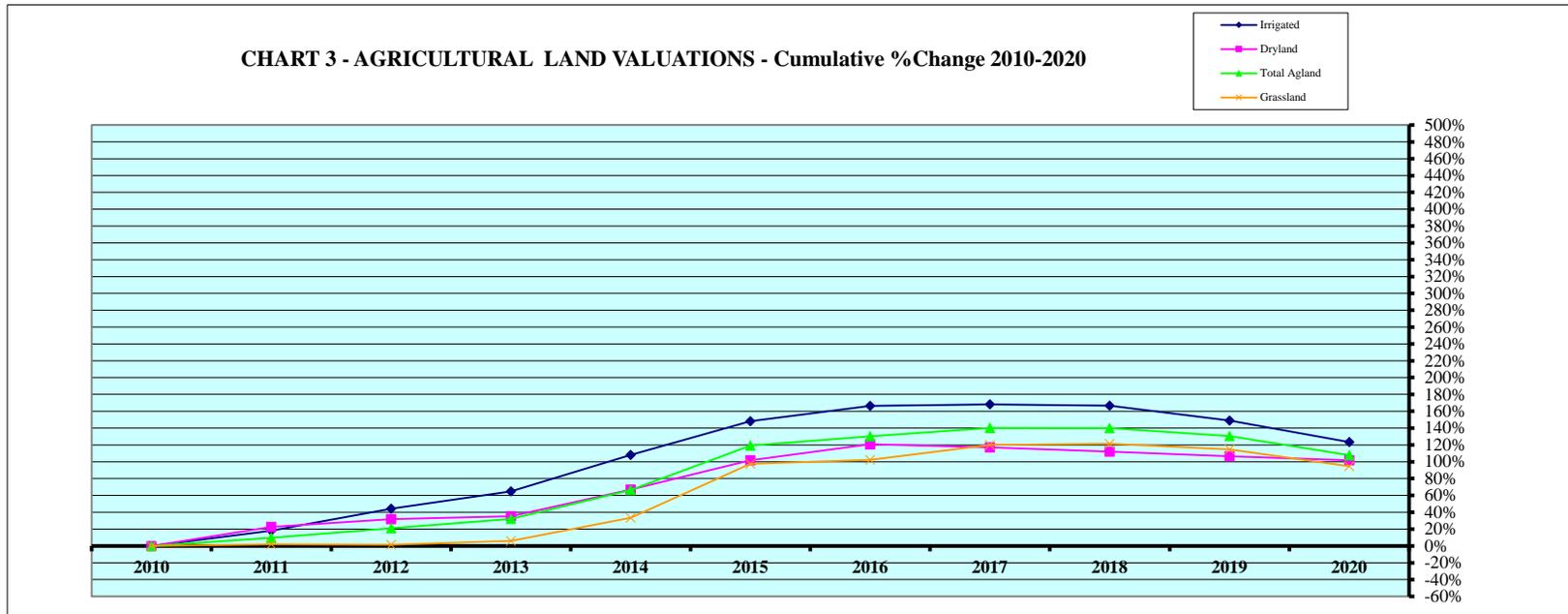
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 45
County HOLT

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	466,936,645	--	--	--	41,565,850	--	--	--	596,838,675	--	--	--
2011	551,392,170	84,455,525	18.09%	18.09%	50,933,795	9,367,945	22.54%	22.54%	608,623,020	11,784,345	1.97%	1.97%
2012	674,129,450	122,737,280	22.26%	44.37%	54,788,240	3,854,445	7.57%	31.81%	605,951,725	-2,671,295	-0.44%	1.53%
2013	769,419,710	95,290,260	14.14%	64.78%	56,180,480	1,392,240	2.54%	35.16%	632,393,295	26,441,570	4.36%	5.96%
2014	971,063,560	201,643,850	26.21%	107.96%	69,367,855	13,187,375	23.47%	66.89%	796,824,450	164,431,155	26.00%	33.51%
2015	1,158,759,536	187,695,976	19.33%	148.16%	83,912,499	14,544,644	20.97%	101.88%	1,178,606,306	381,781,856	47.91%	97.47%
2016	1,244,249,943	85,490,407	7.38%	166.47%	91,781,310	7,868,811	9.38%	120.81%	1,207,838,967	29,232,661	2.48%	102.37%
2017	1,252,023,421	7,773,478	0.62%	168.14%	90,247,671	-1,533,639	-1.67%	117.12%	1,312,638,348	104,799,381	8.68%	119.93%
2018	1,245,396,939	-6,626,482	-0.53%	166.72%	88,085,236	-2,162,435	-2.40%	111.92%	1,321,277,242	8,638,894	0.66%	121.38%
2019	1,162,746,731	-82,650,208	-6.64%	149.02%	85,791,451	-2,293,785	-2.60%	106.40%	1,281,829,472	-39,447,770	-2.99%	114.77%
2020	1,042,489,741	-120,256,990	-10.34%	123.26%	83,805,714	-1,985,737	-2.31%	101.62%	1,161,884,031	-119,945,441	-9.36%	94.67%

Rate Ann.%chg: Irrigated **8.36%** Dryland **7.26%** Grassland **6.89%**

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
2010	3,311,660	--	--	--	1,624,095	--	--	--	1,110,276,925	--	--	--
2011	6,573,475	3,261,815	98.49%	98.49%	1,637,605	13,510	0.83%	0.83%	1,219,160,065	108,883,140	9.81%	9.81%
2012	6,579,455	5,980	0.09%	98.68%	3,251,860	1,614,255	98.57%	100.23%	1,344,700,730	125,540,665	10.30%	21.11%
2013	6,154,775	-424,680	-6.45%	85.85%	3,568,020	316,160	9.72%	119.69%	1,467,716,280	123,015,550	9.15%	32.19%
2014	6,193,915	39,140	0.64%	87.03%	4,112,230	544,210	15.25%	153.20%	1,847,562,010	379,845,730	25.88%	66.41%
2015	6,444,510	250,595	4.05%	94.60%	5,240,476	1,128,246	27.44%	222.67%	2,432,963,327	585,401,317	31.69%	119.13%
2016	6,231,404	-213,106	-3.31%	88.17%	5,254,643	14,167	0.27%	223.54%	2,555,356,267	122,392,940	5.03%	130.15%
2017	6,456,173	224,769	3.61%	94.95%	5,331,136	76,493	1.46%	228.25%	2,666,696,749	111,340,482	4.36%	140.18%
2018	5,253,897	-1,202,276	-18.62%	58.65%	4,888,938	-442,198	-8.29%	201.03%	2,664,902,252	-1,794,497	-0.07%	140.02%
2019	24,295,440	19,041,543	362.43%	633.63%	4,911,145	22,207	0.45%	202.39%	2,559,574,239	-105,328,013	-3.95%	130.53%
2020	12,225,270	-12,070,170	-49.68%	269.16%	7,824,554	2,913,409	59.32%	381.78%	2,308,229,310	-251,344,929	-9.82%	107.90%

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

Rate Ann.%chg: Total Agric Land **7.59%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	467,056,670	267,662	1,745			41,822,455	64,532	648			81,700,995	133,333	613		
2011	552,054,755	268,184	2,058	17.97%	17.97%	51,420,370	63,844	805	24.27%	24.27%	89,688,965	135,300	663	8.18%	9.46%
2012	677,152,705	274,786	2,464	19.71%	41.22%	54,919,540	61,999	886	9.98%	36.68%	89,574,800	130,628	686	3.44%	13.24%
2013	772,687,380	295,371	2,616	6.16%	49.92%	56,928,565	58,490	973	9.88%	50.18%	97,239,960	127,646	762	11.09%	25.80%
2014	969,486,640	299,242	3,240	23.85%	85.67%	73,062,870	54,408	1,343	37.97%	107.20%	128,539,130	127,483	1,008	32.36%	66.50%
2015	1,161,044,556	296,277	3,919	20.96%	124.58%	84,642,866	51,443	1,645	22.53%	153.88%	149,636,865	127,257	1,176	16.62%	94.17%
2016	1,248,992,941	296,094	4,218	7.64%	141.74%	91,468,164	50,819	1,800	9.39%	177.72%	164,929,515	127,713	1,291	9.83%	113.25%
2017	1,252,277,829	297,112	4,215	-0.08%	141.54%	90,261,048	50,148	1,800	0.00%	177.72%	174,353,050	127,360	1,369	6.01%	126.06%
2018	1,246,964,752	296,001	4,213	-0.05%	141.42%	88,462,264	49,107	1,801	0.09%	177.96%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	1,167,532,259	295,443	3,952	-6.19%	126.47%	86,728,608	48,183	1,800	-0.08%	177.74%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	1,045,356,739	293,312	3,564	-9.81%	104.25%	83,960,928	46,645	1,800	0.00%	177.74%	1,163,164,054	1,098,432	1,059	-17.86%	72.81%

Rate Annual %chg Average Value/Acre:

7.40%

10.76%

5.62%

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
2010	3,318,640	63,260	52			1,620,495	8,120	200			1,107,182,375	1,502,118	737		
2011	6,459,455	63,219	102	94.77%	94.77%	1,614,295	8,080	200	0.11%	0.11%	1,220,513,785	1,498,528	814	10.50%	10.50%
2012	6,557,315	64,224	102	-0.07%	94.62%	3,236,070	8,096	400	100.05%	100.27%	1,347,374,700	1,498,320	899	10.41%	22.00%
2013	6,121,865	60,076	102	-0.20%	94.24%	3,549,090	8,883	400	-0.04%	100.18%	1,347,374,700	1,497,800	981	9.07%	33.06%
2014	6,169,290	60,103	103	0.73%	95.66%	3,712,840	9,401	395	-1.15%	97.88%	1,849,457,925	1,497,952	1,235	25.88%	67.51%
2015	6,342,094	60,469	105	2.18%	99.93%	5,209,156	10,421	500	26.58%	150.47%	2,435,928,228	1,497,769	1,626	31.73%	120.65%
2016	6,220,533	62,205	100	-4.65%	90.62%	5,254,798	10,504	500	0.08%	150.66%	2,560,423,282	1,498,022	1,709	5.09%	131.89%
2017	6,209,162	62,092	100	0.00%	90.62%	5,329,126	10,652	500	0.01%	150.68%	2,668,626,885	1,498,309	1,781	4.21%	141.64%
2018	5,054,600	50,546	100	0.00%	90.62%	4,881,512	9,762	500	-0.05%	150.56%	2,668,212,317	1,498,771	1,780	-0.05%	141.53%
2019	23,878,385	47,757	500	400.00%	853.10%	4,918,680	9,837	500	-0.01%	150.53%	2,569,765,866	1,498,753	1,715	-3.69%	132.62%
2020	12,089,400	48,344	250	-49.99%	376.68%	7,847,244	11,091	708	41.51%	254.52%	2,312,418,365	1,497,824	1,544	-9.96%	109.45%

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Rate Annual %chg Average Value/Acre:

7.67%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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	154,760,688	11,531,472	11,044,528	301,398,121	138,975,950	6,274,988	116,578	2,308,229,310	80,979,742	108,743,939	0	3,122,055,316
cnty sectorvalue % of total value:		4.96%	0.37%	0.35%	9.65%	4.45%	0.20%	0.00%	73.93%	2.59%	3.48%		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	8,163,191	1,338,276	447,103	46,791,764	16,551,294	101,440	0	21,527	0	0	0	73,414,595
11.93%	%sector of county sector	5.27%	11.61%	4.05%	15.52%	11.91%	1.62%		0.00%				2.35%
	%sector of municipality	11.12%	1.82%	0.61%	63.74%	22.54%	0.14%		0.03%				100.00%
268	CHAMBERS	164,607	299,414	9,177	6,983,068	987,070	0	0	430,401	14,550	4,730	0	8,893,017
2.57%	%sector of county sector	0.11%	2.60%	0.08%	2.32%	0.71%			0.02%	0.02%	0.00%		0.28%
	%sector of municipality	1.85%	3.37%	0.10%	78.52%	11.10%			4.84%	0.16%	0.05%		100.00%
48	EMMET	142,407	376	163	641,000	490,952	0	0	114,129	46,291	13,550	0	1,448,868
0.46%	%sector of county sector	0.09%	0.00%	0.00%	0.21%	0.35%			0.00%	0.06%	0.01%		0.05%
	%sector of municipality	9.83%	0.03%	0.01%	44.24%	33.89%			7.88%	3.19%	0.94%		100.00%
387	EWING	203,661	382,996	78,892	7,820,985	1,747,031	0	0	0	0	0	0	10,233,565
3.71%	%sector of county sector	0.13%	3.32%	0.71%	2.59%	1.26%							0.33%
	%sector of municipality	1.99%	3.74%	0.77%	76.42%	17.07%							100.00%
129	INMAN	81,923	112,822	8,097	1,178,430	136,682	0	0	32,192	58,880	0	0	1,609,026
1.24%	%sector of county sector	0.05%	0.98%	0.07%	0.39%	0.10%			0.00%	0.07%			0.05%
	%sector of municipality	5.09%	7.01%	0.50%	73.24%	8.49%			2.00%	3.66%			100.00%
3,705	O'NEILL	5,224,886	1,547,444	919,767	126,562,656	42,563,318	0	0	1,320	0	0	0	176,819,391
35.51%	%sector of county sector	3.38%	13.42%	8.33%	41.99%	30.63%			0.00%				5.66%
	%sector of municipality	2.95%	0.88%	0.52%	71.58%	24.07%			0.00%				100.00%
166	PAGE	45,563	235,522	348,526	4,032,344	623,458	0	0	2,934	0	0	0	5,288,347
1.59%	%sector of county sector	0.03%	2.04%	3.16%	1.34%	0.45%			0.00%				3.81%
	%sector of municipality	0.86%	4.45%	6.59%	76.25%	11.79%			0.06%				100.00%
590	STUART	4,830,175	28,314	3,425	20,754,377	6,311,199	0	0	615,086	152,093	159,832	0	32,854,501
5.65%	%sector of county sector	3.12%	0.25%	0.03%	6.89%	4.54%			9.80%	2.42%	2.55%		52.358%
	%sector of municipality	14.70%	0.09%	0.01%	63.17%	19.21%			1.87%	0.46%	0.49%		100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
6,538	Total Municipalities	18,856,413	3,945,164	1,815,150	214,764,624	69,411,004	101,440	0	1,217,589	271,814	178,112	0	310,561,310
62.65%	%all municip.sectors of cnty	12.18%	34.21%	16.43%	71.26%	49.94%	1.62%		0.05%	0.34%	0.16%		9.95%

45 HOLT

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 12,543	Value : 2,711,047,494	Growth 7,936,588	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	498	3,172,781	35	380,860	20	264,721	553	3,818,362	
02. Res Improve Land	2,803	39,992,531	272	7,947,032	354	12,023,966	3,429	59,963,529	
03. Res Improvements	2,875	184,781,987	308	28,954,620	412	41,438,125	3,595	255,174,732	
04. Res Total	3,373	227,947,299	343	37,282,512	432	53,726,812	4,148	318,956,623	3,160,964
% of Res Total	81.32	71.47	8.27	11.69	10.41	16.84	33.07	11.77	39.83
05. Com UnImp Land	88	844,490	9	118,002	31	1,625,586	128	2,588,078	
06. Com Improve Land	566	7,842,581	39	623,057	95	2,321,129	700	10,786,767	
07. Com Improvements	586	61,469,807	44	3,765,150	135	61,549,036	765	126,783,993	
08. Com Total	674	70,156,878	53	4,506,209	166	65,495,751	893	140,158,838	811,876
% of Com Total	75.48	50.06	5.94	3.22	18.59	46.73	7.12	5.17	10.23
09. Ind UnImp Land	1	65,723	0	0	0	0	1	65,723	
10. Ind Improve Land	2	53,365	2	41,703	6	174,191	10	269,259	
11. Ind Improvements	2	0	2	765,332	6	5,209,132	10	5,974,464	
12. Ind Total	3	119,088	2	807,035	6	5,383,323	11	6,309,446	0
% of Ind Total	27.27	1.89	18.18	12.79	54.55	85.32	0.09	0.23	0.00
13. Rec UnImp Land	0	0	0	0	4	86,515	4	86,515	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	4	86,515	4	86,515	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.03	0.00	0.00
Res & Rec Total	3,373	227,947,299	343	37,282,512	436	53,813,327	4,152	319,043,138	3,160,964
% of Res & Rec Total	81.24	71.45	8.26	11.69	10.50	16.87	33.10	11.77	39.83
Com & Ind Total	677	70,275,966	55	5,313,244	172	70,879,074	904	146,468,284	811,876
% of Com & Ind Total	74.89	47.98	6.08	3.63	19.03	48.39	7.21	5.40	10.23
17. Taxable Total	4,050	298,223,265	398	42,595,756	608	124,692,401	5,056	465,511,422	3,972,840
% of Taxable Total	80.10	64.06	7.87	9.15	12.03	26.79	40.31	17.17	50.06

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	6	981,657	4,520,151	1	7,722	2,228,066
20. Industrial	2	53,365	20,723,118	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	7	989,379	6,748,217
20. Industrial	0	0	0	2	53,365	20,723,118
21. Other	0	0	0	0	0	0
22. Total Sch II				9	1,042,744	27,471,335

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	353	18	107	478

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	21	524,617	24	765,026	5,426	1,480,456,285	5,471	1,481,745,928
28. Ag-Improved Land	10	810,542	20	450,628	1,869	601,311,718	1,899	602,572,888
29. Ag Improvements	18	1,372,383	24	1,077,288	1,974	158,767,585	2,016	161,217,256

30. Ag Total					7,487	2,245,536,072
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.62	9,300	
32. HomeSite Improv Land	7	7.13	106,950	4	2.67	40,050	
33. HomeSite Improvements	8	0.00	629,939	5	0.00	256,460	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.31	930	2	0.53	1,590	
36. FarmSite Improv Land	6	9.10	27,300	15	9.84	29,520	
37. FarmSite Improvements	15	0.00	742,444	23	0.00	820,828	
38. FarmSite Total							
39. Road & Ditches	0	11.44	0	0	4.69	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	49	45.31	679,650	50	45.93	688,950	
32. HomeSite Improv Land	1,078	1,123.91	16,839,300	1,089	1,133.71	16,986,300	
33. HomeSite Improvements	1,111	0.00	59,460,250	1,124	0.00	60,346,649	1,209,755
34. HomeSite Total				1,174	1,179.64	78,021,899	
35. FarmSite UnImp Land	171	108.85	326,550	174	109.69	329,070	
36. FarmSite Improv Land	1,519	2,081.47	6,244,410	1,540	2,100.41	6,301,230	
37. FarmSite Improvements	1,841	0.00	99,307,335	1,879	0.00	100,870,607	2,753,993
38. FarmSite Total				2,053	2,210.10	107,500,907	
39. Road & Ditches	0	18,219.13	0	0	18,235.26	0	
40. Other- Non Ag Use	0	4,382.50	2,191,250	0	4,382.50	2,191,250	
41. Total Section VI				3,227	26,007.50	187,714,056	3,963,748

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	665,994	7	898.39	665,994

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	7,105.60	3.47%	25,580,160	3.82%	3,600.00
46. 1A	6,829.67	3.33%	24,586,812	3.67%	3,600.00
47. 2A1	36,501.32	17.81%	127,754,620	19.09%	3,500.00
48. 2A	92,148.95	44.95%	322,521,325	48.20%	3,500.00
49. 3A1	27,888.77	13.61%	75,249,603	11.25%	2,698.20
50. 3A	12,700.76	6.20%	43,182,584	6.45%	3,400.00
51. 4A1	18,814.22	9.18%	43,775,730	6.54%	2,326.74
52. 4A	2,996.63	1.46%	6,448,011	0.96%	2,151.75
53. Total	204,985.92	100.00%	669,098,845	100.00%	3,264.12
Dry					
54. 1D1	439.94	1.65%	791,892	1.65%	1,800.00
55. 1D	5,325.67	19.93%	9,586,206	19.93%	1,800.00
56. 2D1	7,236.99	27.08%	13,026,582	27.08%	1,800.00
57. 2D	6,613.05	24.74%	11,903,490	24.74%	1,800.00
58. 3D1	4,858.99	18.18%	8,746,182	18.18%	1,800.00
59. 3D	372.63	1.39%	670,734	1.39%	1,800.00
60. 4D1	39.07	0.15%	70,326	0.15%	1,800.00
61. 4D	1,841.17	6.89%	3,314,106	6.89%	1,800.00
62. Total	26,727.51	100.00%	48,109,518	100.00%	1,800.00
Grass					
63. 1G1	24,731.06	11.50%	31,180,726	12.33%	1,260.79
64. 1G	23,450.16	10.90%	32,726,223	12.94%	1,395.57
65. 2G1	35,854.45	16.67%	48,129,859	19.04%	1,342.37
66. 2G	29,899.75	13.90%	36,585,277	14.47%	1,223.60
67. 3G1	52,433.84	24.38%	58,479,833	23.13%	1,115.31
68. 3G	22,634.19	10.52%	22,412,165	8.87%	990.19
69. 4G1	7,689.98	3.57%	7,574,427	3.00%	984.97
70. 4G	18,412.11	8.56%	15,725,128	6.22%	854.06
71. Total	215,105.54	100.00%	252,813,638	100.00%	1,175.30
Irrigated Total					
Irrigated Total	204,985.92	45.09%	669,098,845	68.64%	3,264.12
Dry Total					
Dry Total	26,727.51	5.88%	48,109,518	4.94%	1,800.00
Grass Total					
Grass Total	215,105.54	47.31%	252,813,638	25.94%	1,175.30
72. Waste	2,533.98	0.56%	633,879	0.07%	250.15
73. Other	5,307.46	1.17%	4,115,582	0.42%	775.43
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	454,660.41	100.00%	974,771,462	100.00%	2,143.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,086.17	8.48%	3,910,212	11.31%	3,600.00
46. 1A	174.95	1.37%	629,820	1.82%	3,600.00
47. 2A1	2.82	0.02%	9,870	0.03%	3,500.00
48. 2A	3,132.73	24.45%	10,964,555	31.71%	3,500.00
49. 3A1	4,092.81	31.94%	9,657,904	27.93%	2,359.72
50. 3A	108.00	0.84%	367,200	1.06%	3,400.00
51. 4A1	3,042.04	23.74%	6,407,065	18.53%	2,106.17
52. 4A	1,175.64	9.17%	2,626,614	7.60%	2,234.20
53. Total	12,815.16	100.00%	34,573,240	100.00%	2,697.84
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	850.07	11.79%	973,115	15.50%	1,144.75
64. 1G	160.77	2.23%	171,017	2.72%	1,063.74
65. 2G1	1,498.17	20.77%	1,782,556	28.40%	1,189.82
66. 2G	252.77	3.50%	290,997	4.64%	1,151.23
67. 3G1	2,681.35	37.17%	1,900,159	30.27%	708.66
68. 3G	1,533.39	21.26%	1,040,037	16.57%	678.26
69. 4G1	100.37	1.39%	50,185	0.80%	500.00
70. 4G	135.96	1.88%	68,370	1.09%	502.87
71. Total	7,212.85	100.00%	6,276,436	100.00%	870.17
Irrigated Total					
Irrigated Total	12,815.16	58.36%	34,573,240	79.35%	2,697.84
Dry Total					
Dry Total	1,331.12	6.06%	2,396,016	5.50%	1,800.00
Grass Total					
Grass Total	7,212.85	32.85%	6,276,436	14.40%	870.17
72. Waste	184.12	0.84%	46,052	0.11%	250.12
73. Other	415.39	1.89%	279,846	0.64%	673.69
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	21,958.64	100.00%	43,571,590	100.00%	1,984.26

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	243.40	0.33%	559,820	0.37%	2,300.00
46. 1A	1,942.36	2.66%	4,467,428	2.92%	2,300.00
47. 2A1	1,511.44	2.07%	3,325,168	2.18%	2,200.00
48. 2A	15,365.10	21.04%	33,803,220	22.11%	2,200.00
49. 3A1	12,726.65	17.43%	25,934,929	16.96%	2,037.84
50. 3A	23,269.38	31.87%	48,865,698	31.96%	2,100.00
51. 4A1	13,181.12	18.05%	26,362,149	17.24%	1,999.99
52. 4A	4,780.77	6.55%	9,560,773	6.25%	1,999.84
53. Total	73,020.22	100.00%	152,879,185	100.00%	2,093.66
Dry					
54. 1D1	83.42	0.47%	150,156	0.47%	1,800.00
55. 1D	2,983.72	16.90%	5,370,696	16.90%	1,800.00
56. 2D1	806.82	4.57%	1,452,276	4.57%	1,800.00
57. 2D	4,297.34	24.33%	7,735,212	24.33%	1,800.00
58. 3D1	5,878.10	33.29%	10,580,580	33.29%	1,800.00
59. 3D	1,828.87	10.36%	3,291,966	10.36%	1,800.00
60. 4D1	267.18	1.51%	480,924	1.51%	1,800.00
61. 4D	1,513.86	8.57%	2,724,948	8.57%	1,800.00
62. Total	17,659.31	100.00%	31,786,758	100.00%	1,800.00
Grass					
63. 1G1	381,719.60	43.45%	449,515,470	53.54%	1,177.61
64. 1G	16,242.20	1.85%	19,742,099	2.35%	1,215.48
65. 2G1	138,560.61	15.77%	117,179,941	13.96%	845.69
66. 2G	27,798.99	3.16%	31,581,313	3.76%	1,136.06
67. 3G1	133,629.73	15.21%	98,466,021	11.73%	736.86
68. 3G	117,317.00	13.35%	81,085,445	9.66%	691.17
69. 4G1	22,149.56	2.52%	13,400,942	1.60%	605.02
70. 4G	41,096.80	4.68%	28,592,293	3.41%	695.73
71. Total	878,514.49	100.00%	839,563,524	100.00%	955.66
Irrigated Total					
	73,020.22	7.15%	152,879,185	14.71%	2,093.66
Dry Total					
	17,659.31	1.73%	31,786,758	3.06%	1,800.00
Grass Total					
	878,514.49	86.05%	839,563,524	80.77%	955.66
72. Waste	46,229.10	4.53%	11,560,521	1.11%	250.07
73. Other	5,565.30	0.55%	3,688,976	0.35%	662.85
74. Exempt	133.90	0.01%	0	0.00%	0.00
75. Market Area Total	1,020,988.42	100.00%	1,039,478,964	100.00%	1,018.11

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	122.56	424,751	0.00	0	290,698.74	856,126,519	290,821.30	856,551,270
77. Dry Land	22.32	40,176	0.00	0	45,695.62	82,252,116	45,717.94	82,292,292
78. Grass	599.45	721,136	1,123.20	1,114,944	1,099,110.23	1,096,817,518	1,100,832.88	1,098,653,598
79. Waste	8.10	2,026	38.64	9,663	48,900.46	12,228,763	48,947.20	12,240,452
80. Other	23.78	11,890	12.33	10,587	11,252.04	8,061,927	11,288.15	8,084,404
81. Exempt	0.00	0	0.00	0	133.90	0	133.90	0
82. Total	776.21	1,199,979	1,174.17	1,135,194	1,495,657.09	2,055,486,843	1,497,607.47	2,057,822,016

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	290,821.30	19.42%	856,551,270	41.62%	2,945.28
Dry Land	45,717.94	3.05%	82,292,292	4.00%	1,800.00
Grass	1,100,832.88	73.51%	1,098,653,598	53.39%	998.02
Waste	48,947.20	3.27%	12,240,452	0.59%	250.07
Other	11,288.15	0.75%	8,084,404	0.39%	716.19
Exempt	133.90	0.01%	0	0.00%	0.00
Total	1,497,607.47	100.00%	2,057,822,016	100.00%	1,374.07

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Atkinson	109	495,533	584	7,666,607	599	41,671,619	708	49,833,759	499,139
83.2 Chambers	45	236,689	167	1,234,142	168	7,291,480	213	8,762,311	49,732
83.3 Emmet / Inman	58	99,061	85	559,315	86	1,317,759	144	1,976,135	0
83.4 Ewing	28	167,604	199	1,481,311	200	9,109,306	228	10,758,221	43,716
83.5 O'Neill	141	1,774,776	1,416	25,141,772	1,455	102,544,148	1,596	129,460,696	583,624
83.6 Page	39	102,054	92	732,925	92	3,797,485	131	4,632,464	70,603
83.7 Rural	79	761,804	634	20,104,105	738	70,617,158	817	91,483,067	1,455,511
83.8 Stuart	58	267,356	252	3,043,352	257	18,825,777	315	22,136,485	458,639
84 Residential Total	557	3,904,877	3,429	59,963,529	3,595	255,174,732	4,152	319,043,138	3,160,964

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	28	225,034	148	1,223,715	154	14,819,141	182	16,267,890	380,359
85.2 Chambers	7	18,362	30	86,667	31	871,058	38	976,087	0
85.3 Emmet / Inman	6	8,792	19	27,179	20	599,572	26	635,543	0
85.4 Ewing	4	11,440	36	197,190	38	1,538,332	42	1,746,962	0
85.5 O'neill	30	575,248	265	5,831,298	270	36,346,298	300	42,752,844	294,833
85.6 Page	2	880	14	23,924	15	448,387	17	473,191	0
85.7 Rural	42	1,767,138	142	3,216,683	190	72,354,480	232	77,338,301	127,018
85.8 Stuart	10	46,907	56	449,370	57	5,781,189	67	6,277,466	9,666
86 Commercial Total	129	2,653,801	710	11,056,026	775	132,758,457	904	146,468,284	811,876

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	24,676.83	12.25%	31,138,644	12.68%	1,261.86
88. 1G	23,120.49	11.47%	32,533,479	13.24%	1,407.13
89. 2G1	35,101.17	17.42%	47,676,328	19.41%	1,358.25
90. 2G	29,211.72	14.50%	36,143,445	14.71%	1,237.29
91. 3G1	51,788.06	25.70%	58,068,625	23.64%	1,121.27
92. 3G	19,911.68	9.88%	20,983,828	8.54%	1,053.85
93. 4G1	6,846.31	3.40%	7,152,592	2.91%	1,044.74
94. 4G	10,834.57	5.38%	11,936,358	4.86%	1,101.69
95. Total	201,490.83	100.00%	245,633,299	100.00%	1,219.08
CRP					
96. 1C1	16.63	3.82%	23,282	3.94%	1,400.00
97. 1C	31.01	7.12%	43,414	7.35%	1,400.00
98. 2C1	87.87	20.17%	120,826	20.45%	1,375.05
99. 2C	111.79	25.66%	153,712	26.02%	1,375.01
100. 3C1	107.05	24.57%	141,843	24.01%	1,325.02
101. 3C	81.31	18.66%	107,737	18.24%	1,325.02
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	435.66	100.00%	590,814	100.00%	1,356.14
Timber					
105. 1T1	37.60	0.29%	18,800	0.29%	500.00
106. 1T	298.66	2.27%	149,330	2.27%	500.00
107. 2T1	665.41	5.05%	332,705	5.05%	500.00
108. 2T	576.24	4.37%	288,120	4.37%	500.00
109. 3T1	538.73	4.09%	269,365	4.09%	500.00
110. 3T	2,641.20	20.04%	1,320,600	20.04%	500.00
111. 4T1	843.67	6.40%	421,835	6.40%	500.00
112. 4T	7,577.54	57.50%	3,788,770	57.50%	500.00
113. Total	13,179.05	100.00%	6,589,525	100.00%	500.00
<hr/>					
Grass Total	201,490.83	93.67%	245,633,299	97.16%	1,219.08
CRP Total	435.66	0.20%	590,814	0.23%	1,356.14
Timber Total	13,179.05	6.13%	6,589,525	2.61%	500.00
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114. Market Area Total	215,105.54	100.00%	252,813,638	100.00%	1,175.30

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	832.81	13.08%	963,165	16.68%	1,156.52
88. 1G	108.49	1.70%	141,037	2.44%	1,300.00
89. 2G1	1,446.38	22.72%	1,735,843	30.07%	1,200.13
90. 2G	232.36	3.65%	278,832	4.83%	1,200.00
91. 3G1	2,451.86	38.51%	1,737,450	30.10%	708.63
92. 3G	1,294.63	20.33%	915,893	15.87%	707.46
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.71	0.01%	745	0.01%	1,049.30
95. Total	6,367.24	100.00%	5,772,965	100.00%	906.67
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	6.61%	23,740	6.61%	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	149.55	20.81%	74,775	20.81%	500.00
110. 3T	230.82	32.11%	115,410	32.11%	500.00
111. 4T1	100.37	13.96%	50,185	13.96%	500.00
112. 4T	135.25	18.82%	67,625	18.82%	500.00
113. Total	718.74	100.00%	359,370	100.00%	500.00
<hr/>					
Grass Total	6,367.24	88.28%	5,772,965	91.98%	906.67
CRP Total	126.87	1.76%	144,101	2.30%	1,135.82
Timber Total	718.74	9.96%	359,370	5.73%	500.00
<hr/>					
114. Market Area Total	7,212.85	100.00%	6,276,436	100.00%	870.17

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	380,978.63	45.92%	448,573,283	55.11%	1,177.42
88. 1G	15,989.17	1.93%	19,588,112	2.41%	1,225.09
89. 2G1	137,713.15	16.60%	116,517,773	14.31%	846.09
90. 2G	26,944.93	3.25%	31,082,421	3.82%	1,153.55
91. 3G1	131,965.29	15.91%	97,412,197	11.97%	738.17
92. 3G	105,485.88	12.71%	75,167,797	9.23%	712.59
93. 4G1	11,365.86	1.37%	8,007,472	0.98%	704.52
94. 4G	19,215.49	2.32%	17,637,518	2.17%	917.88
95. Total	829,658.40	100.00%	813,986,573	100.00%	981.11
CRP					
96. 1C1	721.22	44.20%	932,312	47.45%	1,292.69
97. 1C	34.34	2.10%	44,642	2.27%	1,300.00
98. 2C1	369.24	22.63%	423,058	21.53%	1,145.75
99. 2C	102.66	6.29%	123,192	6.27%	1,200.00
100. 3C1	369.34	22.63%	406,274	20.68%	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	1.44%	1,000.00
104. Total	1,631.76	100.00%	1,964,786	100.00%	1,204.09
Timber					
105. 1T1	19.75	0.04%	9,875	0.04%	500.00
106. 1T	218.69	0.46%	109,345	0.46%	500.00
107. 2T1	478.22	1.01%	239,110	1.01%	500.00
108. 2T	751.40	1.59%	375,700	1.59%	500.00
109. 3T1	1,295.10	2.74%	647,550	2.74%	500.00
110. 3T	11,827.64	25.05%	5,913,820	25.05%	500.00
111. 4T1	10,780.46	22.83%	5,390,230	22.83%	500.00
112. 4T	21,853.07	46.28%	10,926,535	46.28%	500.00
113. Total	47,224.33	100.00%	23,612,165	100.00%	500.00
<hr/>					
Grass Total	829,658.40	94.44%	813,986,573	96.95%	981.11
CRP Total	1,631.76	0.19%	1,964,786	0.23%	1,204.09
Timber Total	47,224.33	5.38%	23,612,165	2.81%	500.00
<hr/>					
114. Market Area Total	878,514.49	100.00%	839,563,524	100.00%	955.66

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

45 Holt

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	301,398,121	318,956,623	17,558,502	5.83%	3,160,964	4.78%
02. Recreational	116,578	86,515	-30,063	-25.79%	0	-25.79%
03. Ag-Homesite Land, Ag-Res Dwelling	80,979,742	78,021,899	-2,957,843	-3.65%	1,209,755	-5.15%
04. Total Residential (sum lines 1-3)	382,494,441	397,065,037	14,570,596	3.81%	4,370,719	2.67%
05. Commercial	138,975,950	140,158,838	1,182,888	0.85%	811,876	0.27%
06. Industrial	6,274,988	6,309,446	34,458	0.55%	0	0.55%
07. Total Commercial (sum lines 5-6)	145,250,938	146,468,284	1,217,346	0.84%	811,876	0.28%
08. Ag-Farmsite Land, Outbuildings	106,631,494	107,500,907	869,413	0.82%	2,753,993	-1.77%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,112,445	2,191,250	78,805	3.73%		
11. Total Non-Agland (sum lines 8-10)	108,743,939	109,692,157	948,218	0.87%	2,753,993	-1.66%
12. Irrigated	1,042,489,741	856,551,270	-185,938,471	-17.84%		
13. Dryland	83,805,714	82,292,292	-1,513,422	-1.81%		
14. Grassland	1,161,884,031	1,098,653,598	-63,230,433	-5.44%		
15. Wasteland	12,225,270	12,240,452	15,182	0.12%		
16. Other Agland	7,824,554	8,084,404	259,850	3.32%		
17. Total Agricultural Land	2,308,229,310	2,057,822,016	-250,407,294	-10.85%		
18. Total Value of all Real Property (Locally Assessed)	2,944,718,628	2,711,047,494	-233,671,134	-7.94%	7,936,588	-8.20%

2021 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:
	\$330,235
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:
	\$12,000
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:
	\$52,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Amount of last year's assessor's budget not used:
	\$29,475

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	yes
5.	If so, who maintains the Cadastral Maps?
	Deputy Assessor along with the assessor and a clerk.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes – http://holt.nebraskaassessors.com
8.	Who maintains the GIS software and maps?
	Vanguard and Sidwell
9.	What type of aerial imagery is used in the cyclical review of properties?
	Google, NRCS
10.	When was the aerial imagery last updated?
	2020

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.	List any outside appraisal or listing services employed by the county for the current assessment year
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Recommendation of the assessor
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2021 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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3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.																				
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?																				

	Parcels that are valued using Vanguard have local market driven depreciation tables. Fifteen 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 135% of manual level. In Valuation Group 1, one neighborhood was inspected for 2020. In Valuation Group 9 and Ag, parcels are inspected on the six year cycle. For 2020, 8 townships were inspected.																																																						

2021 Commercial Assessment Survey for Holt County

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

	Physical deprecation is table driven from the CAMA vendor. Economic deprecation, based on the use, is based on the local market.																																																	
5.	Are individual depreciation tables developed for each valuation grouping?																																																	
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	The lot values were established by completing a vacant lot sales study using a price per square foot and front foot analysis. Also by looking at improved sales and backing out the building value.																																																	
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2021 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 continued with the six year review.													
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.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	A sand spot adjustment, irrigated sand adjustment and a irrigated grass spot adjustment is used.
	<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 one of the clerks. Personal property filings are managed by the entire staff. 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.
- 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. Most of the data about each parcel is not printed on paper and placed in the file. Data is kept current electronically on the CAMA system.

Applications for Homestead Exemption are accepted February 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. Personal property schedules are 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, 2020.

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 requested where permits are not required, we generally do not receive these from a property owner. Personal observation by the staff also triggers flags for possible required changes.

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

The median level of assessment for residential real property in Holt County for 2020 is 94%.

The median level of assessment of commercial/industrial properties for 2020 is 97%.

The median level of assessment of agricultural property for 2020 is 70%.

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

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

In 2020 we will continue the second six year review process for Holt County. We plan to inspect six to eight townships. We choose which township we will inspect next. One of the staff members will look at the land use on the most current Aerial imagery compared to how we have it assessed. We also send a questionnaire to each owner of a house in the township. That questionnaire is asking questions about the condition of the house. The age of any updates that may have been completed. The age of additions to the house. How many fixtures and type of basement finish if there is any. We will go to each parcel which has buildings. We will make an exterior inspection and take new photos. We will be re-grading rural buildings (both houses and other buildings) using the Vanguard Cama System. Physical depreciation for ag buildings is a straight line depreciation provided by the Cama provider. Economic depreciation is a blanket depreciation for all ag buildings. Economic depreciation is determined by studying sales which included ag buildings. Functional depreciation is applied on a case by case basis. Functional depreciation is applied if the reviewer feels the building will not add much value to the parcel. If a building is in poor condition value can be removed also. Physical depreciation for houses uses the same depreciation table as the rest of the houses in the county. Economic depreciation for houses is determined by a sales study.

In 2020 Residential parcels in Inman, Emmet and Page will be reviewed. They are next in line for the six year review. Questionnaires will be sent to each owner. An exterior inspection will be completed along with new photos. Any new data collected will be adjusted in the CAMA system.

Photos will be taken in one of the residential neighborhoods in O'Neill to try to get a head start on the six year review of O'Neill residential parcels.

Buyers and sellers of residential parcels each receive a questionnaire asking questions about the conditions of the sale as well as data and condition of the house.

Residential sales will start to be studied in the summer of 2020. The first thing to look at is the land value. We are using the accepted appraisal theory that 15% of a sale price can be attributed to the land. The sales study gives an indication of if the land value needs to be adjusted for the 2021 valuation year. Land value is specific to each neighborhood.

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

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

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

Economic depreciation is specific to each residential neighborhood.

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

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

In 2020 we will start the Six Year Review process for Commercial parcels in Holt County. I am unsure about which neighborhood we will start in. We will determine a proper land value for each neighborhood. Vacant lot sales and improved sales will be used to study lot values. Parcels that are located along a main street will be valued using a Front Foot value. Other parcels will use a per square foot rate or an acre rate.

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

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

Commercial sales will be studied to determine if Economic depreciation is needed for the use/type of buildings. For example – a repair shop may need a different economic depreciation than an office, based on sale prices. Also, an office in a large town may require less economic depreciation than an office in a small town, based on sale prices. A sales study will determine the amount of economic depreciation. Since Holt County has a

limited number of commercial sales the sales study will not be able to be straight forward on the amount of economic depreciation on every type of building. For example, there may not be a sale of an office but there is a sale of a flower shop. Since the flower shop could most likely be turned into an office both types of use may receive the same economic depreciation.

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

LB 372 did affect Ag Land values in Holt County for 2020. Land valuation grouping were adjusted because of legislation. Some soil types did change from a Class 4 grouping to a Class 1 grouping. This did cause the assessed value to increase on some of those soil uses.

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

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

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

Irrigated ag land sales determine the assessed value of Irrigated land. Holt County is divided into three neighborhoods for ag land values. Irrigated sales in each neighborhood are studied to determine if the sale should be used in the sales study. The median sales ratio for the sales in each neighborhood determine if the assessed values are within standards. For the 2020 valuation year, neighborhood one and two use the same irrigated values. Neighborhood three has a lower assessed value.

Grass sales are also used to determine the assessed value of Grass land in Holt County. The median sales ratio for the sales in each neighborhood determine if the assessed values are within standards. Neighborhood one has slightly higher assessed values for grass. Neighborhoods two and three share a lower assessed value rate for grass, based on sales.

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

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

In 2021 residential parcels in O'Neill will be reviewed. Land value will be studied. Physical depreciation will be studied along with any Economic depreciation which may be needed. I am unsure if we will be able to complete all three neighborhoods in O'Neill. We may need to push one neighborhood off until 2022.

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

In 2021 the Commercial six year review will continue. I am unsure about where the review will start in 2020 but we will continue on from that.

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

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

In 2022 there may be a neighborhood of residential parcels in O'Neill to finish reviewing. We will also start on the residential review of parcels in Stuart.

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

In 2022 the Commercial six year review will continue.

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

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

In 2023 we will continue with more of the same.

Respectfully

Timothy L. Wallinger
Holt County Assessor
June 1, 2020