

NEBRASKA

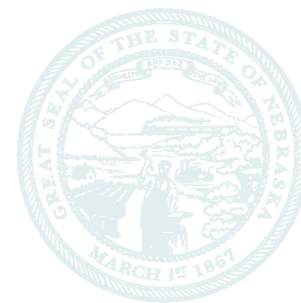
Good Life. Great Service.

DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HOLT COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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,

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](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

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

Statistical Analysis:

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

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

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

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

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

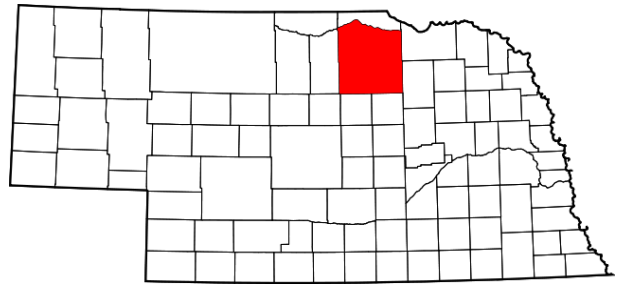
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

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

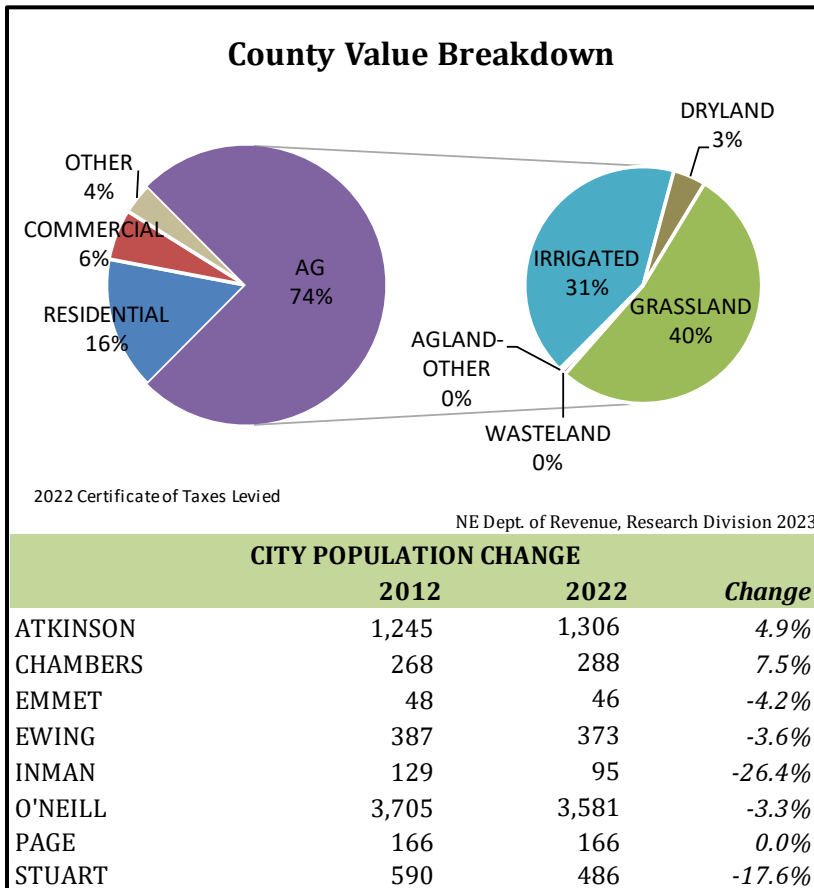
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,412 square miles, Holt County has 10,049 residents, per the Census Bureau Quick Facts for 2021, a 1% population decline from the 2020 U.S. Census. Reports indicate that 72% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$89,446 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Holt County are located in and around O’Neill and Atkinson. According to information available from the U.S. Census Bureau, there are 427 employer establishments with total employment of 3,209, a slight decrease from 2019.



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

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

2023 Residential Correlation for Holt County

Assessment Actions

A lot and depreciation study were completed for all valuation groups. The Computer-Assisted Mass Appraisal System (Vanguard), costing table was updated to 2020. A portion of the Valuation Group 1 was physically inspected and reviewed, along with nine rural townships as part of the six-year inspected and review cycle.

All pick-up work was completed and placed on the tax 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 reports a good return rate. Many times, phone calls are made to gather further information. Review of the non-qualified sales roster further supports all arm's-length transactions are used.

Valuation groups are reviewed 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 is reviewed each year. The county assessor updates land tables accordingly each year. The cost tables are dated 2020 from Vanguard. Depreciation tables are adjusted each year.

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

2023 Residential Correlation for Holt County

Description of Analysis

The residential parcels are grouped by the eight valuation groups that are based on the county 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 the Holt County qualified residential statistical analysis profiles 279 sales, representing the eight valuation groups. Five of the eight groups have a sufficient number of sales for measurement purposes with the remaining three having an insufficient number. The median and mean measures are within the acceptable range. The qualitative measures are also within the acceptable ranges.

The statistical sample and the 2023 County Abstract of Assessment, Form 45 compared with the 2022 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 range, and therefore are considered equalized. The quality of assessment of the residential property in Holt County complies with generally accepted mass appraisal techniques.

2023 Residential Correlation for Holt County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	167	96.16	96.02	92.59	12.29	103.70
2	40	93.07	90.95	87.17	13.18	104.34
3	17	94.39	92.26	88.20	13.20	104.60
4	8	93.42	88.89	87.70	10.51	101.36
5	7	93.83	89.71	84.48	10.68	106.19
6	12	94.32	93.81	88.32	14.30	106.22
7	3	83.01	76.58	79.16	15.54	96.74
9	25	93.45	87.83	86.66	12.37	101.35
____ALL____	279	94.39	93.66	90.40	12.73	103.61

Level of Value

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

2023 Commercial Correlation for Holt County

Assessment Actions

A portion of Valuation Group 2 was physically reviewed and inspected for 2023. This included a lot value study along with new depreciation. Pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

The county's sales verification processes are reviewed each year. The usability rate for the commercial class is slightly below the statewide average. However, review of the reasons for disqualification supports that all arm's-length transactions have been made available for measurement purposes.

A review of the valuation group shows that the commercial class is stratified into eight valuation groups. Each describing their unique characteristics for the commercial class. Valuation Group 1 and 2 are the larger towns that have a variety of jobs and services. Valuation Groups 3 through 7 are smaller towns each having basic amenities. A combination of assessor locations with similar economic influences should be studied going forward.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A systematic plan has been developed and continues to be followed.

A review of the current appraisal tables show that cost tables are dated 2008 for the eight valuation groups. The 2008 costing uses a 125% cost index. Lots values are dated 2017-2022, while depreciation is dated 2018-2022.

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. Deprecation is market-derived, and deprecation tables are updated when the valuation group is physically reviewed.

2023 Commercial Correlation for Holt County

Description of Analysis

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

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

The commercial profile consists of 53 sales, with seven of the eight valuation groups represented. All three measures of central tendency are within the acceptable range. The COD is in the recommended range for a rural area. The PRD is below the recommended range, however, is affected by three high dollar sales. When hypothetically removing these three sales, the PRD falls into the recommended range.

Valuation Groups 1 and 2 are the only groups with sufficient number of sales to measure and are within the acceptable range. A historical review of assessment practices supports the county has kept the costing and depreciation tables updated in all valuation groups. The commercial class is inspected within the six-year cycle.

The statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate Taxes Levied Report (CTL) indicate 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 Groups 1 and 2 have sufficient sales and are within the acceptable range. The assessment practices of the county assessor and evaluation of the general movement of assessed values relative to the market indicate that values are uniform for the commercial class of property. The Holt County Assessor complies with generally accepted mass appraisal techniques.

2023 Commercial Correlation for Holt County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	24	91.53	92.31	103.45	15.90	89.23
2	12	94.23	90.75	90.46	16.26	100.32
3	5	94.67	87.46	81.60	11.82	107.18
4	1	93.32	93.32	93.32	00.00	100.00
5	1	42.08	42.08	42.08	00.00	100.00
6	2	93.01	93.01	92.49	00.67	100.56
9	8	97.19	103.29	89.09	29.45	115.94
____ALL____	53	93.32	92.26	97.12	17.82	95.00

Level of Value

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

2023 Agricultural Correlation for Holt County

Assessment Actions

For the 2023 assessment year, an agricultural sales study was performed by the county assessor based on the qualified sales in the three-year study period. In Market Areas 1 and 2 dryland, grassland and the subclass of sand values were increased based on the analysis. In Market Area 3, all classes were raised. Market Area 4 irrigated and dryland values were increased.

Land use was reviewed throughout the county via GIS imagery. Wetland Reserve Program (WRP) acres were raised to \$1,000/acre based on a sales analysis. Nine rural townships were reviewed as part of the six-year inspection and review cycle.

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 county assessor's sales and verification processes are reviewed. Even though the percentage of agricultural sales used is below the statewide average, all arm's-length transactions have been made available for measurement purposes.

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

The 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.

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 2020 and Computer-Assisted Mass Appraisal (CAMA) market derived depreciation is updated when inspected.

When determining the primary use of land from agricultural land versus rural residential land, the entire parcel is looked at. Intensive use is also evaluated, feedlots are color coded on a map to identify them. A sales study is done to determine value.

2023 Agricultural Correlation for Holt County

Description of Analysis

The agricultural sample consists of 191 qualified sales. The overall median and mean measures are within the acceptable ranges. The qualitative statistics are acceptable for the agricultural land class.

Review of the four market areas indicates Market Area 1, 3 and 4 are within the acceptable range with sufficient sales. Market Area 2 does not have any qualified sales. Further review of the 80% Majority Land Use (MLU) substrata shows the irrigated and grassland subclasses in Market Area 1 and 3 have sufficient sales. Grassland in Market Area 4 also has sufficient sales for measurement purposes.

The reported assessment actions are reflected in the 2023 County Abstract of Assessment for Real Property, Form 45, Compared with the 2022 Certificate of Taxes Levied Report (CTL).

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

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

Equalization and Quality of Assessment

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

Review of the statistical sample, comparable counties, and assessment practices indicate Holt County has achieved equalization. The quality of assessment of the 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
_____ Irrigated _____						
County	73	69.98	69.89	65.74	19.16	106.31
1	55	70.30	67.95	65.81	16.10	103.25
3	18	69.10	75.83	65.25	28.63	116.21
_____ Dry _____						
County	2	67.50	67.50	67.33	05.27	100.25
3	2	67.50	67.50	67.33	05.27	100.25
_____ Grass _____						
County	89	69.93	71.63	70.17	21.76	102.08
1	21	71.26	77.31	81.20	27.97	95.21
3	56	70.18	71.16	70.36	19.82	101.14
4	12	68.60	63.90	57.24	18.97	111.64
_____ ALL _____	191	69.31	71.45	67.20	21.89	106.32

2023 Agricultural Correlation for Holt County

Level of Value

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

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

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

2023 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	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, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	279	Median	94.39
Total Sales Price	\$41,557,439	Mean	93.66
Total Adj. Sales Price	\$41,557,439	Wgt. Mean	90.40
Total Assessed Value	\$37,568,854	Average Assessed Value of the Base	\$92,361
Avg. Adj. Sales Price	\$148,951	Avg. Assessed Value	\$134,655

Confidence Interval - Current

95% Median C.I	92.72 to 96.75
95% Wgt. Mean C.I	88.62 to 92.19
95% Mean C.I	91.72 to 95.60
% of Value of the Class of all Real Property Value in the County	13.12
% of Records Sold in the Study Period	6.76
% of Value Sold in the Study Period	9.86

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	281	93	93.04
2021	252	93	93.02
2020	244	94	94.14
2019	225	95	95.05

2023 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	53	Median	93.32
Total Sales Price	\$7,204,189	Mean	92.26
Total Adj. Sales Price	\$7,204,189	Wgt. Mean	97.12
Total Assessed Value	\$6,997,008	Average Assessed Value of the Base	\$182,085
Avg. Adj. Sales Price	\$135,928	Avg. Assessed Value	\$132,019

Confidence Interval - Current

95% Median C.I	82.97 to 96.67
95% Wgt. Mean C.I	79.29 to 114.96
95% Mean C.I	84.63 to 99.89
% of Value of the Class of all Real Property Value in the County	5.84
% of Records Sold in the Study Period	5.69
% of Value Sold in the Study Period	4.13

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	45	93	93.26
2021	32	96	95.64
2020	31	97	96.69
2019	36	97	97.49

45 Holt
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 279
 Total Sales Price : 41,557,439
 Total Adj. Sales Price : 41,557,439
 Total Assessed Value : 37,568,854
 Avg. Adj. Sales Price : 148,951
 Avg. Assessed Value : 134,655

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 94
 COD : 12.73
 PRD : 103.61

COV : 17.66
 STD : 16.54
 Avg. Abs. Dev : 12.02
 MAX Sales Ratio : 170.47
 MIN Sales Ratio : 53.13

95% Median C.I. : 92.72 to 96.75
 95% Wgt. Mean C.I. : 88.62 to 92.19
 95% Mean C.I. : 91.72 to 95.60

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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-20 To 31-DEC-20	35	98.60	101.18	98.27	11.94	102.96	67.84	168.37	93.50 to 102.09	132,889	130,588
01-JAN-21 To 31-MAR-21	28	99.82	102.03	99.45	09.97	102.59	63.95	131.01	97.75 to 107.56	110,293	109,681
01-APR-21 To 30-JUN-21	39	97.80	95.65	92.90	11.56	102.96	53.13	127.86	93.26 to 101.26	155,490	144,456
01-JUL-21 To 30-SEP-21	43	93.75	91.96	89.04	13.15	103.28	59.69	161.04	85.99 to 96.97	183,704	163,564
01-OCT-21 To 31-DEC-21	35	86.50	87.52	85.97	12.51	101.80	62.67	112.17	82.46 to 93.75	156,460	134,516
01-JAN-22 To 31-MAR-22	32	93.84	94.17	90.17	11.25	104.44	71.97	170.47	85.58 to 98.47	145,695	131,372
01-APR-22 To 30-JUN-22	37	87.31	86.30	85.35	10.82	101.11	55.25	113.24	81.69 to 92.60	172,673	147,379
01-JUL-22 To 30-SEP-22	30	94.85	92.66	87.01	13.70	106.49	66.41	136.98	82.11 to 100.65	110,919	96,505
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	145	97.77	97.12	93.58	12.06	103.78	53.13	168.37	95.81 to 98.94	149,673	140,060
01-OCT-21 To 30-SEP-22	134	90.28	89.92	86.93	12.48	103.44	55.25	170.47	85.58 to 93.75	148,170	128,807
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	145	95.88	93.83	90.76	12.77	103.38	53.13	161.04	93.45 to 97.87	155,363	141,008
<u>ALL</u>	279	94.39	93.66	90.40	12.73	103.61	53.13	170.47	92.72 to 96.75	148,951	134,655

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	167	96.16	96.02	92.59	12.29	103.70	62.67	170.47	93.68 to 98.22	151,673	140,440
2	40	93.07	90.95	87.17	13.18	104.34	66.18	125.67	83.25 to 97.39	157,503	137,293
3	17	94.39	92.26	88.20	13.20	104.60	63.95	114.13	79.58 to 107.56	112,147	98,910
4	8	93.42	88.89	87.70	10.51	101.36	55.25	103.47	55.25 to 103.47	53,750	47,141
5	7	93.83	89.71	84.48	10.68	106.19	65.75	102.58	65.75 to 102.58	131,232	110,864
6	12	94.32	93.81	88.32	14.30	106.22	68.36	127.86	78.71 to 109.26	82,875	73,199
7	3	83.01	76.58	79.16	15.54	96.74	54.01	92.72	N/A	45,500	36,019
9	25	93.45	87.83	86.66	12.37	101.35	53.13	115.37	79.41 to 96.56	221,672	192,102
<u>ALL</u>	279	94.39	93.66	90.40	12.73	103.61	53.13	170.47	92.72 to 96.75	148,951	134,655

45 Holt
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 279
 Total Sales Price : 41,557,439
 Total Adj. Sales Price : 41,557,439
 Total Assessed Value : 37,568,854
 Avg. Adj. Sales Price : 148,951
 Avg. Assessed Value : 134,655

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 94
 COD : 12.73
 PRD : 103.61

COV : 17.66
 STD : 16.54
 Avg. Abs. Dev : 12.02
 MAX Sales Ratio : 170.47
 MIN Sales Ratio : 53.13

95% Median C.I. : 92.72 to 96.75
 95% Wgt. Mean C.I. : 88.62 to 92.19
 95% Mean C.I. : 91.72 to 95.60

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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	278	94.34	93.63	90.40	12.75	103.57	53.13	170.47	92.72 to 96.56	149,430	135,081
06											
07	1	102.13	102.13	102.13	00.00	100.00	102.13	102.13	N/A	16,000	16,341
<u>ALL</u>	279	94.39	93.66	90.40	12.73	103.61	53.13	170.47	92.72 to 96.75	148,951	134,655

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	101.67	101.67	101.67	00.00	100.00	101.67	101.67	N/A	12,500	12,709
Less Than 30,000	12	102.38	100.99	100.26	11.37	100.73	54.01	128.49	90.24 to 111.45	22,000	22,058
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	279	94.39	93.66	90.40	12.73	103.61	53.13	170.47	92.72 to 96.75	148,951	134,655
Greater Than 14,999	278	94.34	93.64	90.40	12.75	103.58	53.13	170.47	92.72 to 96.56	149,442	135,094
Greater Than 29,999	267	94.24	93.33	90.34	12.61	103.31	53.13	170.47	92.40 to 96.21	154,657	139,716
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	101.67	101.67	101.67	00.00	100.00	101.67	101.67	N/A	12,500	12,709
15,000 TO 29,999	11	102.63	100.93	100.19	12.29	100.74	54.01	128.49	88.05 to 112.05	22,864	22,907
30,000 TO 59,999	38	104.65	108.22	107.49	12.22	100.68	77.89	170.47	98.43 to 112.01	44,245	47,558
60,000 TO 99,999	52	97.43	94.94	94.86	12.79	100.08	55.25	161.04	91.11 to 99.26	80,106	75,991
100,000 TO 149,999	56	91.21	90.67	90.41	14.22	100.29	53.13	168.37	85.16 to 95.14	123,195	111,375
150,000 TO 249,999	75	93.45	90.66	90.63	09.58	100.03	63.99	112.90	89.48 to 96.56	187,089	169,553
250,000 TO 499,999	46	87.70	86.83	86.75	10.68	100.09	59.69	106.32	82.93 to 93.83	315,565	273,737
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	279	94.39	93.66	90.40	12.73	103.61	53.13	170.47	92.72 to 96.75	148,951	134,655

45 Holt
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 53
Total Sales Price : 7,204,189
Total Adj. Sales Price : 7,204,189
Total Assessed Value : 6,997,008
Avg. Adj. Sales Price : 135,928
Avg. Assessed Value : 132,019

MEDIAN : 93
WGT. MEAN : 97
MEAN : 92
COD : 17.82
PRD : 95.00

COV : 30.73
STD : 28.35
Avg. Abs. Dev : 16.63
MAX Sales Ratio : 230.77
MIN Sales Ratio : 42.08

95% Median C.I. : 82.97 to 96.67
95% Wgt. Mean C.I. : 79.29 to 114.96
95% Mean C.I. : 84.63 to 99.89

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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-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	113.11	117.82	11.15	96.00	99.09	134.47	N/A	69,126	81,441
01-APR-20 To 30-JUN-20	1	64.28	64.28	64.28	00.00	100.00	64.28	64.28	N/A	92,500	59,456
01-JUL-20 To 30-SEP-20	7	93.74	102.27	132.42	12.57	77.23	83.85	160.55	83.85 to 160.55	192,975	255,533
01-OCT-20 To 31-DEC-20	8	94.22	91.71	90.02	20.44	101.88	56.44	152.50	56.44 to 152.50	167,749	151,014
01-JAN-21 To 31-MAR-21	3	93.05	92.30	91.69	01.00	100.67	90.54	93.32	N/A	89,167	81,760
01-APR-21 To 30-JUN-21	6	89.02	85.03	90.07	14.32	94.40	65.58	98.73	65.58 to 98.73	187,324	168,727
01-JUL-21 To 30-SEP-21	2	86.92	86.92	84.67	06.45	102.66	81.31	92.52	N/A	100,000	84,670
01-OCT-21 To 31-DEC-21	3	82.97	83.24	90.38	13.41	92.10	66.69	100.07	N/A	84,000	75,917
01-JAN-22 To 31-MAR-22	6	82.48	86.65	82.72	11.81	104.75	75.84	107.85	75.84 to 107.85	125,500	103,808
01-APR-22 To 30-JUN-22	4	68.72	73.10	72.64	10.43	100.63	65.02	89.95	N/A	114,697	83,322
01-JUL-22 To 30-SEP-22	6	97.12	82.96	92.61	16.87	89.58	42.08	99.73	42.08 to 99.73	175,212	162,255
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	15	96.83	109.01	125.56	22.51	86.82	64.28	230.77	92.39 to 105.78	117,047	146,967
01-OCT-20 To 30-SEP-21	19	93.05	89.19	89.83	13.97	99.29	56.44	152.50	70.15 to 96.93	154,391	138,689
01-OCT-21 To 30-SEP-22	19	82.97	82.09	85.78	17.04	95.70	42.08	107.85	66.85 to 98.75	132,371	113,548
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	19	94.72	97.54	110.29	17.96	88.44	56.44	160.55	83.85 to 99.98	157,510	173,717
01-JAN-21 To 31-DEC-21	14	91.53	86.48	89.76	10.46	96.35	65.58	100.07	70.15 to 97.70	131,675	118,195
<u>ALL</u>	53	93.32	92.26	97.12	17.82	95.00	42.08	230.77	82.97 to 96.67	135,928	132,019

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	24	91.53	92.31	103.45	15.90	89.23	65.58	160.55	81.11 to 97.10	178,962	185,128
2	12	94.23	90.75	90.46	16.26	100.32	62.18	152.50	69.88 to 98.73	103,971	94,050
3	5	94.67	87.46	81.60	11.82	107.18	65.02	99.73	N/A	96,600	78,826
4	1	93.32	93.32	93.32	00.00	100.00	93.32	93.32	N/A	50,000	46,662
5	1	42.08	42.08	42.08	00.00	100.00	42.08	42.08	N/A	50,000	21,041
6	2	93.01	93.01	92.49	00.67	100.56	92.39	93.62	N/A	40,250	37,226
9	8	97.19	103.29	89.09	29.45	115.94	56.44	230.77	56.44 to 230.77	124,743	111,130
<u>ALL</u>	53	93.32	92.26	97.12	17.82	95.00	42.08	230.77	82.97 to 96.67	135,928	132,019

45 Holt
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 53
 Total Sales Price : 7,204,189
 Total Adj. Sales Price : 7,204,189
 Total Assessed Value : 6,997,008
 Avg. Adj. Sales Price : 135,928
 Avg. Assessed Value : 132,019

MEDIAN : 93
 WGT. MEAN : 97
 MEAN : 92
 COD : 17.82
 PRD : 95.00

COV : 30.73
 STD : 28.35
 Avg. Abs. Dev : 16.63
 MAX Sales Ratio : 230.77
 MIN Sales Ratio : 42.08

95% Median C.I. : 82.97 to 96.67
 95% Wgt. Mean C.I. : 79.29 to 114.96
 95% Mean C.I. : 84.63 to 99.89

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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	53	93.32	92.26	97.12	17.82	95.00	42.08	230.77	82.97 to 96.67	135,928	132,019
04											
<u>ALL</u>	53	93.32	92.26	97.12	17.82	95.00	42.08	230.77	82.97 to 96.67	135,928	132,019

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	140.50	168.13	47.09	83.57	93.62	230.77	N/A	6,167	10,368
Less Than 30,000	3	97.10	140.50	168.13	47.09	83.57	93.62	230.77	N/A	6,167	10,368
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	52	93.19	92.16	97.12	18.11	94.89	42.08	230.77	82.97 to 95.49	138,504	134,521
Greater Than 14,999	50	92.79	89.36	96.94	15.94	92.18	42.08	160.55	82.83 to 95.49	143,714	139,318
Greater Than 29,999	50	92.79	89.36	96.94	15.94	92.18	42.08	160.55	82.83 to 95.49	143,714	139,318
<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	162.20	162.20	176.74	42.28	91.77	93.62	230.77	N/A	8,250	14,581
15,000 TO 29,999											
30,000 TO 59,999	17	93.32	87.95	86.55	19.18	101.62	42.08	152.50	66.69 to 104.92	45,043	38,984
60,000 TO 99,999	11	92.52	86.46	85.20	11.17	101.48	64.28	99.73	66.85 to 99.55	72,455	61,734
100,000 TO 149,999	8	85.63	88.74	88.08	19.37	100.75	56.44	134.47	56.44 to 134.47	116,774	102,857
150,000 TO 249,999	8	88.59	86.24	85.49	11.10	100.88	65.02	100.07	65.02 to 100.07	181,500	155,162
250,000 TO 499,999	3	97.70	90.76	91.22	07.81	99.50	75.84	98.73	N/A	322,981	294,633
500,000 TO 999,999	3	95.49	116.58	118.00	23.33	98.80	93.71	160.55	N/A	755,941	892,016
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	53	93.32	92.26	97.12	17.82	95.00	42.08	230.77	82.97 to 96.67	135,928	132,019

45 Holt
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 53
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 Total Assessed Value : 6,997,008
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MEDIAN : 93
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 COD : 17.82
 PRD : 95.00

COV : 30.73
 STD : 28.35
 Avg. Abs. Dev : 16.63
 MAX Sales Ratio : 230.77
 MIN Sales Ratio : 42.08

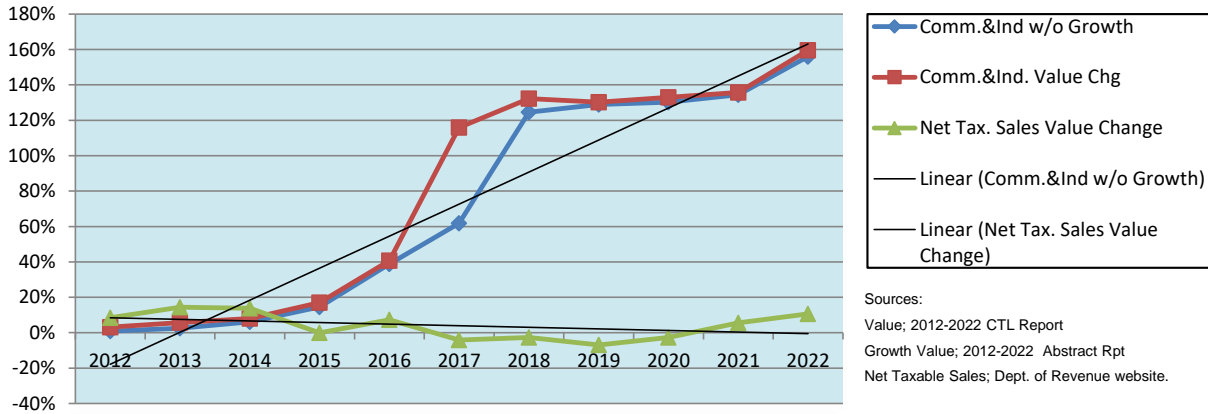
95% Median C.I. : 82.97 to 96.67
 95% Wgt. Mean C.I. : 79.29 to 114.96
 95% Mean C.I. : 84.63 to 99.89

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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
318	1	93.71	93.71	93.71	00.00	100.00	93.71	93.71	N/A	850,000	796,572
326	2	83.43	83.43	70.26	16.40	118.74	69.75	97.10	N/A	53,700	37,729
341	1	93.74	93.74	93.74	00.00	100.00	93.74	93.74	N/A	55,000	51,555
344	6	85.25	88.54	85.23	13.22	103.88	66.85	107.85	66.85 to 107.85	115,000	98,018
349	1	98.73	98.73	98.73	00.00	100.00	98.73	98.73	N/A	275,500	272,007
352	2	85.29	85.29	90.14	17.24	94.62	70.59	99.98	N/A	104,500	94,194
353	9	93.05	85.41	92.97	13.06	91.87	42.08	99.73	65.58 to 99.55	158,216	147,097
384	3	66.69	74.51	76.80	16.24	97.02	62.18	94.67	N/A	52,756	40,519
386	2	74.24	74.24	72.59	05.51	102.27	70.15	78.32	N/A	142,500	103,441
406	12	94.82	100.98	88.80	21.38	113.72	56.44	230.77	82.83 to 100.07	71,205	63,229
410	4	78.93	79.05	74.95	10.48	105.47	65.02	93.32	N/A	107,000	80,195
442	1	96.93	96.93	96.93	00.00	100.00	96.93	96.93	N/A	100,000	96,931
476	1	152.50	152.50	152.50	00.00	100.00	152.50	152.50	N/A	30,000	45,749
530	3	98.75	107.92	104.02	14.83	103.75	90.54	134.47	N/A	150,333	156,370
552	1	89.95	89.95	89.95	00.00	100.00	89.95	89.95	N/A	118,789	106,845
556	2	83.28	83.28	83.28	16.09	100.00	69.88	96.67	N/A	30,000	24,984
595	1	75.84	75.84	75.84	00.00	100.00	75.84	75.84	N/A	300,000	227,510
<u>ALL</u>	53	93.32	92.26	97.12	17.82	95.00	42.08	230.77	82.97 to 96.67	135,928	132,019

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
2011	\$ 62,346,570	\$ 1,659,455	2.66%	\$ 60,687,115		\$ 111,489,431	
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%
2021	\$ 147,001,645	\$ 811,876	0.55%	\$ 146,189,769	0.65%	\$ 117,642,487	8.48%
2022	\$ 161,859,499	\$ 2,223,824	1.37%	\$ 159,635,675	8.59%	\$ 123,268,898	4.78%
Ann %chg	9.67%			Average	4.75%	0.19%	1.17%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.87%	3.16%	8.50%
2013	2.51%	5.66%	14.39%
2014	6.17%	8.07%	13.84%
2015	14.52%	17.03%	-0.15%
2016	38.87%	40.76%	7.32%
2017	61.83%	115.86%	-4.17%
2018	124.62%	132.20%	-2.76%
2019	128.90%	130.22%	-6.93%
2020	130.27%	132.97%	-2.73%
2021	134.48%	135.78%	5.52%
2022	156.05%	159.61%	10.57%

County Number	45
County Name	Holt

45 Holt
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 191
 Total Sales Price : 149,262,980
 Total Adj. Sales Price : 149,262,980
 Total Assessed Value : 100,299,307
 Avg. Adj. Sales Price : 781,482
 Avg. Assessed Value : 525,127

MEDIAN : 69
 WGT. MEAN : 67
 MEAN : 71
 COD : 21.89
 PRD : 106.32

COV : 31.70
 STD : 22.65
 Avg. Abs. Dev : 15.17
 MAX Sales Ratio : 191.20
 MIN Sales Ratio : 23.84

95% Median C.I. : 65.79 to 72.44
 95% Wgt. Mean C.I. : 61.62 to 72.77
 95% Mean C.I. : 68.24 to 74.66

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	29	70.30	69.75	73.20	14.52	95.29	45.33	105.59	63.74 to 75.44	1,353,362	990,671
01-JAN-20 To 31-MAR-20	32	74.84	82.61	78.57	19.98	105.14	46.62	171.05	71.06 to 84.71	602,511	473,401
01-APR-20 To 30-JUN-20	22	78.89	90.91	81.87	24.77	111.04	65.12	191.20	69.93 to 98.77	417,351	341,702
01-JUL-20 To 30-SEP-20	5	64.60	65.02	64.01	08.08	101.58	57.92	72.64	N/A	641,154	410,380
01-OCT-20 To 31-DEC-20	6	79.39	83.83	82.22	15.17	101.96	68.21	106.14	68.21 to 106.14	463,500	381,103
01-JAN-21 To 31-MAR-21	20	73.14	74.84	63.55	23.16	117.77	48.39	125.31	57.88 to 83.05	860,332	546,772
01-APR-21 To 30-JUN-21	11	62.44	60.91	59.25	16.85	102.80	35.53	81.78	43.05 to 77.09	763,506	452,350
01-JUL-21 To 30-SEP-21	8	71.75	68.88	65.05	13.37	105.89	53.68	88.62	53.68 to 88.62	558,966	363,605
01-OCT-21 To 31-DEC-21	15	58.34	61.69	68.27	20.53	90.36	41.11	98.33	50.28 to 70.27	830,672	567,138
01-JAN-22 To 31-MAR-22	14	62.38	62.04	57.32	13.18	108.23	44.17	81.80	50.74 to 69.31	661,931	379,389
01-APR-22 To 30-JUN-22	22	57.29	57.16	49.94	16.48	114.46	23.84	83.26	50.17 to 65.41	924,631	461,763
01-JUL-22 To 30-SEP-22	7	43.32	54.63	51.68	38.94	105.71	26.71	94.01	26.71 to 94.01	488,673	252,525
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	88	73.94	79.45	75.37	19.81	105.41	45.33	191.20	71.05 to 76.06	805,856	607,359
01-OCT-20 To 30-SEP-21	45	71.26	71.57	64.24	20.47	111.41	35.53	125.31	60.75 to 76.44	730,177	469,038
01-OCT-21 To 30-SEP-22	58	58.65	59.20	56.60	19.11	104.59	23.84	98.33	53.80 to 61.34	784,305	443,879
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	65	76.06	84.18	78.39	21.21	107.39	46.62	191.20	72.64 to 79.91	529,982	415,458
01-JAN-21 To 31-DEC-21	54	62.38	67.47	64.24	22.97	105.03	35.53	125.31	58.34 to 73.52	787,723	506,059
<u>ALL</u>	191	69.31	71.45	67.20	21.89	106.32	23.84	191.20	65.79 to 72.44	781,482	525,127

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	86	70.37	71.86	68.03	21.07	105.63	35.53	191.20	66.32 to 73.60	1,004,025	683,074
3	93	68.65	72.04	67.75	22.88	106.33	23.84	147.87	63.74 to 73.58	566,777	384,006
4	12	68.60	63.90	57.24	18.97	111.64	26.71	90.76	49.70 to 75.88	850,540	486,869
<u>ALL</u>	191	69.31	71.45	67.20	21.89	106.32	23.84	191.20	65.79 to 72.44	781,482	525,127

45 Holt
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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MEDIAN : 69
 WGT. MEAN : 67
 MEAN : 71
 COD : 21.89
 PRD : 106.32

COV : 31.70
 STD : 22.65
 Avg. Abs. Dev : 15.17
 MAX Sales Ratio : 191.20
 MIN Sales Ratio : 23.84

95% Median C.I. : 65.79 to 72.44
 95% Wgt. Mean C.I. : 61.62 to 72.77
 95% Mean C.I. : 68.24 to 74.66

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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	6	76.69	71.88	54.29	21.07	132.40	39.40	98.77	39.40 to 98.77	1,174,844	637,857
1	5	74.66	66.50	53.65	19.52	123.95	39.40	86.65	N/A	1,389,813	745,674
3	1	98.77	98.77	98.77	00.00	100.00	98.77	98.77	N/A	100,000	98,773
_____Dry_____											
County	2	67.50	67.50	67.33	05.27	100.25	63.94	71.05	N/A	260,000	175,069
3	2	67.50	67.50	67.33	05.27	100.25	63.94	71.05	N/A	260,000	175,069
_____Grass_____											
County	74	70.60	71.27	66.73	18.90	106.80	23.84	146.65	65.35 to 75.58	512,752	342,161
1	18	69.46	70.62	70.42	21.03	100.28	35.53	125.31	59.43 to 77.90	414,056	291,560
3	48	69.48	71.38	66.04	19.69	108.09	23.84	146.65	63.64 to 76.46	512,301	338,331
4	8	74.40	72.06	64.95	09.74	110.95	50.63	90.76	50.63 to 90.76	737,525	478,997
_____ALL_____	191	69.31	71.45	67.20	21.89	106.32	23.84	191.20	65.79 to 72.44	781,482	525,127

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	73	69.98	69.89	65.74	19.16	106.31	39.40	147.05	64.60 to 73.60	1,119,315	735,801
1	55	70.30	67.95	65.81	16.10	103.25	39.40	137.19	60.75 to 73.60	1,291,975	850,248
3	18	69.10	75.83	65.25	28.63	116.21	43.05	147.05	58.34 to 98.77	591,743	386,100
_____Dry_____											
County	2	67.50	67.50	67.33	05.27	100.25	63.94	71.05	N/A	260,000	175,069
3	2	67.50	67.50	67.33	05.27	100.25	63.94	71.05	N/A	260,000	175,069
_____Grass_____											
County	89	69.93	71.63	70.17	21.76	102.08	23.84	191.20	65.12 to 75.32	585,404	410,762
1	21	71.26	77.31	81.20	27.97	95.21	35.53	191.20	59.56 to 81.80	544,067	441,768
3	56	70.18	71.16	70.36	19.82	101.14	23.84	146.65	64.98 to 75.88	544,090	382,827
4	12	68.60	63.90	57.24	18.97	111.64	26.71	90.76	49.70 to 75.88	850,540	486,869
_____ALL_____	191	69.31	71.45	67.20	21.89	106.32	23.84	191.20	65.79 to 72.44	781,482	525,127

Holt County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	3,600	3,600	3,500	3,500	2,693	3,400	2,328	2,151	3,264
Antelope	1	5,000	4,996	4,995	4,988	4,200	4,000	4,000	3,800	4,654
Knox	2	4,314	4,140	4,014	3,981	3,735	3,640	3,353	3,215	3,891
Rock	3	n/a	3,700	3,600	3,600	3,444	3,499	3,248	2,836	3,430
Holt	3	2,400	2,400	2,325	2,325	2,147	2,225	2,100	2,100	2,208
Holt	2	3,600	3,600	3,500	3,500	2,366	3,400	2,105	2,239	2,710
Rock	2	n/a	2,700	2,600	2,600	2,500	2,400	2,350	2,200	2,370
Keya Paha	1	3,085	3,085	3,085	3,085	3,050	3,050	2,720	3,000	3,060
Boyd	1	3,400	3,400	3,200	3,200	3,000	3,000	2,820	2,820	3,106
Wheeler	1	4,395	4,395	4,395	4,360	4,340	4,340	4,340	4,340	4,343
Garfield	1	3,475	3,475	3,475	2,950	2,950	2,625	2,625	2,250	3,021
Holt	4	n/a	n/a	n/a	2,325	n/a	2,225	2,100	2,100	2,207

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,372
Antelope	1	3,400	3,350	3,000	3,000	2,100	2,100	1,975	1,800	2,789
Knox	2	2,460	2,395	2,020	1,880	1,825	1,755	1,735	1,725	2,005
Rock	3	n/a	1,100	1,070	1,070	960	920	860	800	951
Holt	3	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,307
Holt	2	2,600	2,600	n/a	2,400	2,200	2,200	2,000	2,000	2,307
Rock	2	n/a	n/a	1,070	1,070	960	n/a	868	800	889
Keya Paha	1	1,135	1,135	1,135	1,135	1,115	1,115	1,115	1,115	1,129
Boyd	1	2,020	2,020	1,900	1,900	1,820	1,820	1,750	1,750	1,921
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,608
Garfield	1	n/a	1,450	1,450	1,270	1,270	1,060	1,051	981	1,224
Holt	4	n/a	n/a	n/a	2,400	2,200	2,200	2,000	2,000	2,192

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1,335	1,511	1,432	1,295	1,170	1,091	1,070	1,116	1,279
Antelope	1	1,175	1,175	1,175	1,150	1,150	1,150	1,125	1,125	1,163
Knox	2	1,567	1,566	1,568	1,565	1,550	1,550	1,559	1,550	1,562
Rock	3	890	903	830	831	765	642	635	619	768
Holt	3	1,346	1,581	1,168	1,288	982	967	952	1,065	1,215
Holt	2	1,463	1,651	1,504	1,448	987	964	n/a	950	1,181
Rock	2	890	934	830	851	689	635	635	453	748
Keya Paha	1	915	915	915	915	905	905	895	883	907
Boyd	1	1,360	1,360	1,290	1,290	1,270	1,270	1,250	1,250	1,280
Wheeler	1	1,117	1,120	1,109	1,104	1,110	1,110	1,075	987	1,108
Garfield	1	850	n/a	808	850	740	740	841	741	770
Holt	4	680	738	511	500	500	500	n/a	501	573

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1,434	500	250
Antelope	1	1,650	500	148
Knox	2	1,564	600	250
Rock	3	775	350	100
Holt	3	1,445	500	250
Holt	2	1,361	500	250
Rock	2	763	350	100
Keya Paha	1	n/a	n/a	79
Boyd	1	n/a	n/a	591
Wheeler	1	1,737	n/a	842
Garfield	1	826	n/a	191
Holt	4	1,237	500	250

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	6	Median :	49	COV :	40.66	95% Median C.I. :	10.53 to 65.92
Total Sales Price :	3,445,909	Wgt. Mean :	50	STD :	18.46	95% Wgt. Mean C.I. :	11.28 to 87.83
Total Adj. Sales Price :	3,260,909	Mean :	45	Avg.Abs.Dev :	10.50	95% Mean C.I. :	26.02 to 64.78
Total Assessed Value :	1,615,887						
Avg. Adj. Sales Price :	543,485	COD :	21.56	MAX Sales Ratio :	65.92		
Avg. Assessed Value :	269,315	PRD :	91.62	MIN Sales Ratio :	10.53		

Printed : 03/21/2023

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	1	65.92	65.92	65.92		100.00	65.92	65.92	N/A	911,579	600,933
01/01/2020 To 03/31/2020	1	51.77	51.77	51.77		100.00	51.77	51.77	N/A	518,330	268,348
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021	1	47.44	47.44	47.44		100.00	47.44	47.44	N/A	635,000	301,262
07/01/2021 To 09/30/2021	1	49.98	49.98	49.98		100.00	49.98	49.98	N/A	461,000	230,401
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	1	10.53	10.53	10.53		100.00	10.53	10.53	N/A	355,000	37,384
04/01/2022 To 06/30/2022	1	46.73	46.73	46.73		100.00	46.73	46.73	N/A	380,000	177,559
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	2	58.85	58.85	60.79	12.03	96.81	51.77	65.92	N/A	714,955	434,641
10/01/2020 To 09/30/2021	2	48.71	48.71	48.51	02.61	100.41	47.44	49.98	N/A	548,000	265,832
10/01/2021 To 09/30/2022	2	28.63	28.63	29.24	63.22	97.91	10.53	46.73	N/A	367,500	107,472
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	1	51.77	51.77	51.77		100.00	51.77	51.77	N/A	518,330	268,348
01/01/2021 To 12/31/2021	2	48.71	48.71	48.51	02.61	100.41	47.44	49.98	N/A	548,000	265,832
<u>ALL</u>											
10/01/2019 To 09/30/2022	6	48.71	45.40	49.55	21.56	91.62	10.53	65.92	10.53 to 65.92	543,485	269,315

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	6	Median :	49	COV :	40.66	95% Median C.I. :	10.53 to 65.92
Total Sales Price :	3,445,909	Wgt. Mean :	50	STD :	18.46	95% Wgt. Mean C.I. :	11.28 to 87.83
Total Adj. Sales Price :	3,260,909	Mean :	45	Avg.Abs.Dev :	10.50	95% Mean C.I. :	26.02 to 64.78
Total Assessed Value :	1,615,887						
Avg. Adj. Sales Price :	543,485	COD :	21.56	MAX Sales Ratio :	65.92		
Avg. Assessed Value :	269,315	PRD :	91.62	MIN Sales Ratio :	10.53		

Printed : 03/21/2023

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	1	10.53	10.53	10.53		100.00	10.53	10.53	N/A	355,000	37,384
3	5	49.98	52.37	54.32	09.40	96.41	46.73	65.92	N/A	581,182	315,701
<u>ALL</u>											
10/01/2019 To 09/30/2022	6	48.71	45.40	49.55	21.56	91.62	10.53	65.92	10.53 to 65.92	543,485	269,315

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
020006											
020049											
020115											
080036											
080050											
080051											
360100											
450007											
450029											
450044	6	48.71	45.40	49.55	21.56	91.62	10.53	65.92	10.53 to 65.92	543,485	269,315
450137											
450239											
540583											
920045											
<u>ALL</u>											
10/01/2019 To 09/30/2022	6	48.71	45.40	49.55	21.56	91.62	10.53	65.92	10.53 to 65.92	543,485	269,315

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	6	Median :	49	COV :	40.66	95% Median C.I. :	10.53 to 65.92
Total Sales Price :	3,445,909	Wgt. Mean :	50	STD :	18.46	95% Wgt. Mean C.I. :	11.28 to 87.83
Total Adj. Sales Price :	3,260,909	Mean :	45	Avg.Abs.Dev :	10.50	95% Mean C.I. :	26.02 to 64.78
Total Assessed Value :	1,615,887						
Avg. Adj. Sales Price :	543,485	COD :	21.56	MAX Sales Ratio :	65.92		
Avg. Assessed Value :	269,315	PRD :	91.62	MIN Sales Ratio :	10.53		

Printed : 03/21/2023

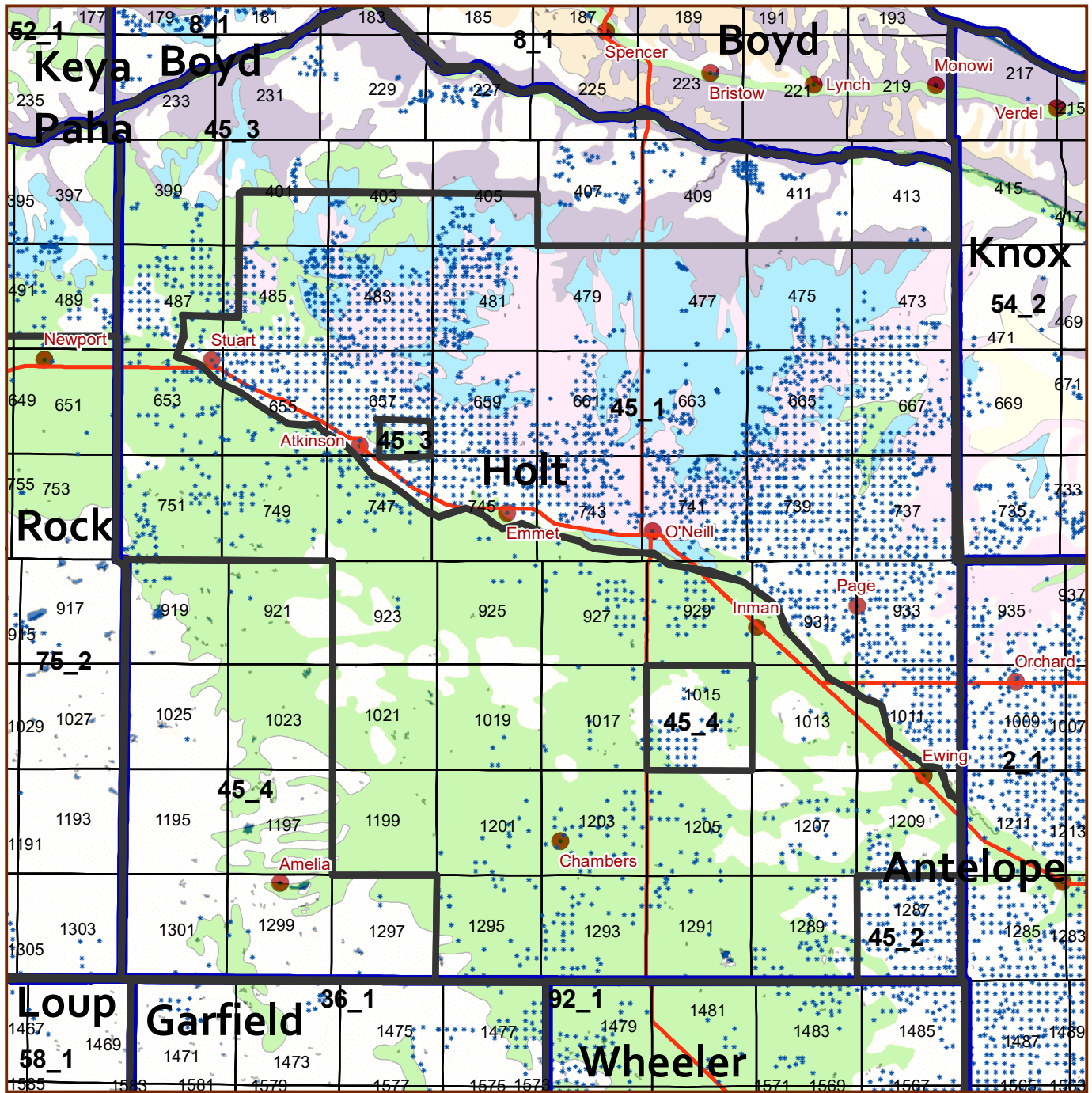
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	2	38.23	38.23	50.40	72.46	75.85	10.53	65.92	N/A	633,290	319,159
1	1	10.53	10.53	10.53		100.00	10.53	10.53	N/A	355,000	37,384
3	1	65.92	65.92	65.92		100.00	65.92	65.92	N/A	911,579	600,933
<u>ALL</u>											
10/01/2019 To 09/30/2022	6	48.71	45.40	49.55	21.56	91.62	10.53	65.92	10.53 to 65.92	543,485	269,315

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	49.98	49.98	49.98		100.00	49.98	49.98	N/A	461,000	230,401
3	1	49.98	49.98	49.98		100.00	49.98	49.98	N/A	461,000	230,401
<u>Grass</u>											
County	3	51.77	42.74	50.80	35.66	84.13	10.53	65.92	N/A	594,970	302,222
1	1	10.53	10.53	10.53		100.00	10.53	10.53	N/A	355,000	37,384
3	2	58.85	58.85	60.79	12.03	96.81	51.77	65.92	N/A	714,955	434,641
<u>ALL</u>											
10/01/2019 To 09/30/2022	6	48.71	45.40	49.55	21.56	91.62	10.53	65.92	10.53 to 65.92	543,485	269,315

HOLT COUNTY



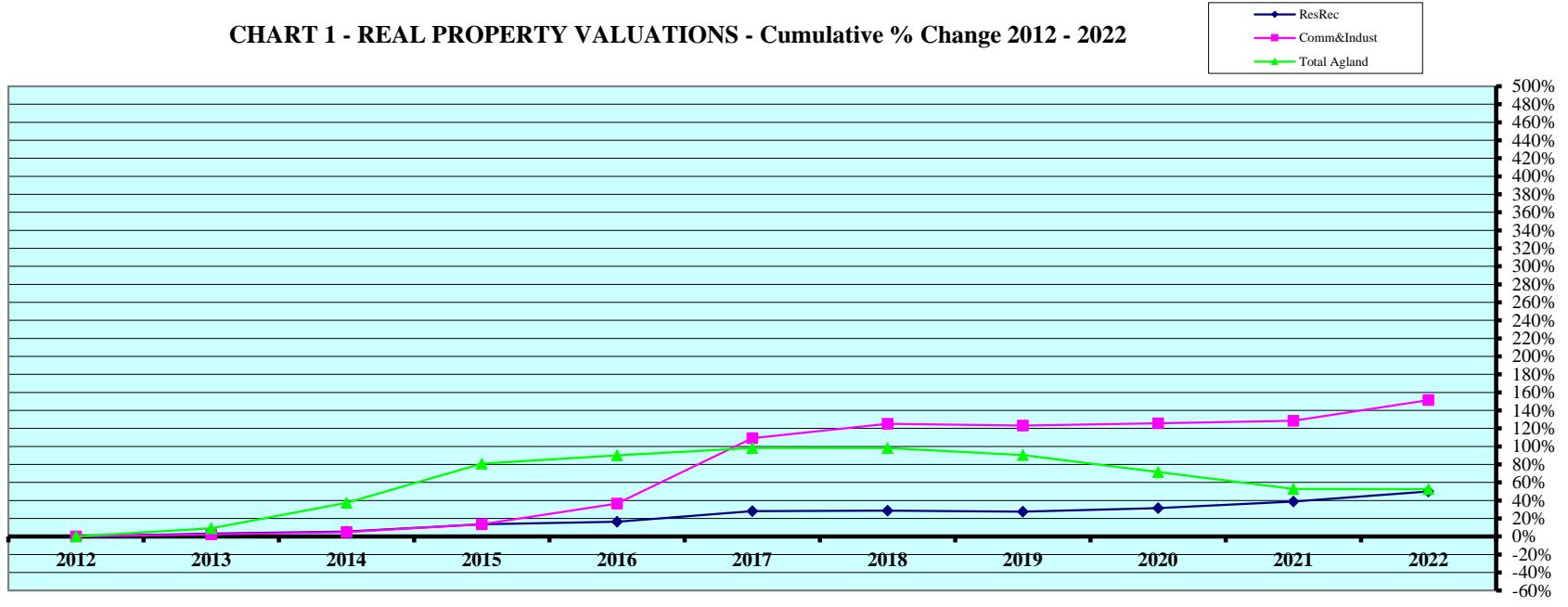
Legend

- 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 2012 - 2022



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
2012	229,419,051	-	-	-	64,316,275	-	-	-	1,344,700,730	-	-	-
2013	236,869,025	7,449,974	3.25%	3.25%	65,875,700	1,559,425	2.42%	2.42%	1,467,716,280	123,015,550	9.15%	9.15%
2014	241,716,980	4,847,955	2.05%	5.36%	67,376,430	1,500,730	2.28%	4.76%	1,847,562,010	379,845,730	25.88%	37.40%
2015	260,250,143	18,533,163	7.67%	13.44%	72,964,725	5,588,295	8.29%	13.45%	2,432,963,327	585,401,317	31.69%	80.93%
2016	266,782,775	6,532,632	2.51%	16.29%	87,761,375	14,796,650	20.28%	36.45%	2,555,356,267	122,392,940	5.03%	90.03%
2017	294,216,448	27,433,673	10.28%	28.24%	134,584,034	46,822,659	53.35%	109.25%	2,666,696,749	111,340,482	4.36%	98.31%
2018	295,431,175	1,214,727	0.41%	28.77%	144,768,198	10,184,164	7.57%	125.09%	2,664,902,252	-1,794,497	-0.07%	98.18%
2019	292,483,900	-2,947,275	-1.00%	27.49%	143,532,856	-1,235,342	-0.85%	123.17%	2,559,574,239	-105,328,013	-3.95%	90.35%
2020	301,514,699	9,030,799	3.09%	31.43%	145,250,938	1,718,082	1.20%	125.84%	2,308,229,310	-251,344,929	-9.82%	71.65%
2021	318,267,149	16,752,450	5.56%	38.73%	147,001,645	1,750,707	1.21%	128.56%	2,053,552,325	-254,676,985	-11.03%	52.71%
2022	344,141,084	25,873,935	8.13%	50.01%	161,718,858	14,717,213	10.01%	151.44%	2,050,928,487	-2,623,838	-0.13%	52.52%

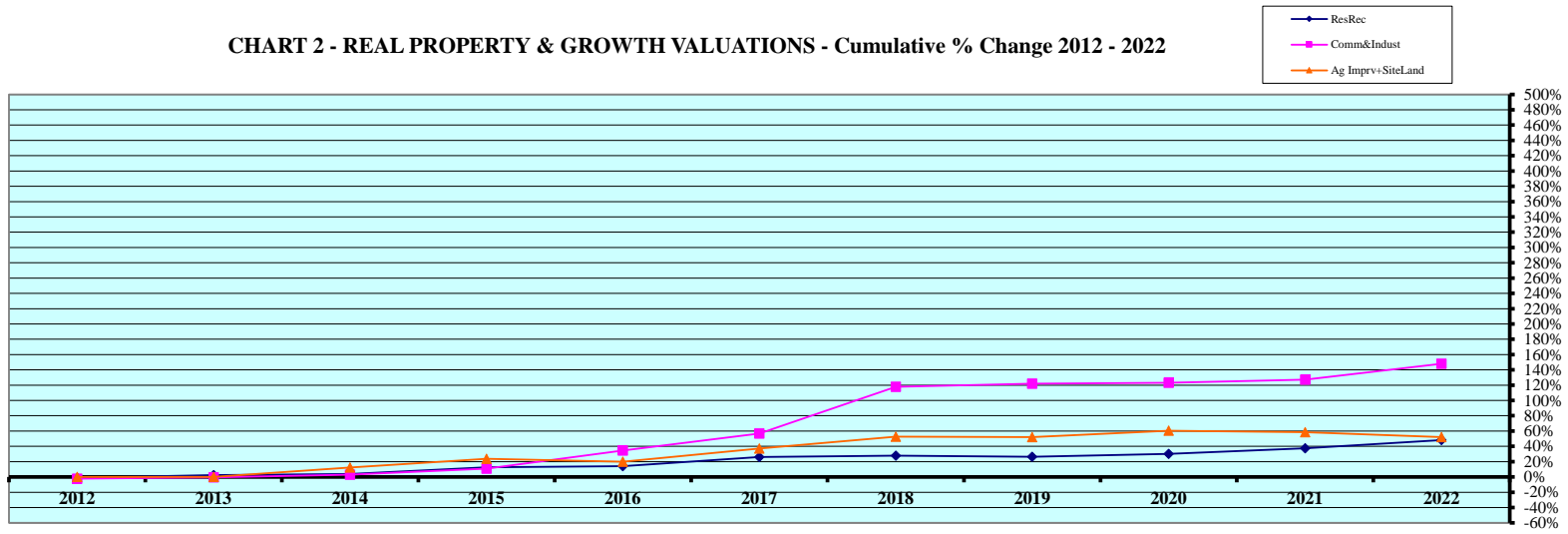
Rate Annual %chg: Residential & Recreational **4.14%** Commercial & Industrial **9.66%** Agricultural Land **4.31%**

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 2012 - 2022



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	
2012	229,419,051	2,666,660	1.16%	226,752,391	-	-1.16%	64,316,275	1,426,043	2.22%	62,890,232	-	-2.22%	
2013	236,869,025	2,050,705	0.87%	234,818,320	2.35%	2.35%	65,875,700	1,962,663	2.98%	63,913,037	-0.63%	-0.63%	
2014	241,716,980	3,590,033	1.49%	238,126,947	0.53%	3.80%	67,376,430	1,182,810	1.76%	66,193,620	0.48%	2.92%	
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	12.59%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	11.01%	
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	13.98%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	34.61%	
2017	294,216,448	5,040,956	1.71%	289,175,492	8.39%	26.05%	134,584,034	33,690,389	25.03%	100,893,645	14.96%	56.87%	
2018	295,431,175	2,424,045	0.82%	293,007,130	-0.41%	27.72%	144,768,198	4,726,466	3.26%	140,041,732	4.06%	117.74%	
2019	292,483,900	2,333,519	0.80%	290,150,381	-1.79%	26.47%	143,532,856	820,022	0.57%	142,712,834	-1.42%	121.89%	
2020	301,514,699	3,213,913	1.07%	298,300,786	1.99%	30.02%	145,250,938	1,685,786	1.16%	143,565,152	0.02%	123.22%	
2021	318,267,149	3,160,964	0.99%	315,106,185	4.51%	37.35%	147,001,645	811,876	0.55%	146,189,769	0.65%	127.30%	
2022	344,141,084	4,132,800	1.20%	340,008,284	6.83%	48.20%	161,718,858	2,223,824	1.38%	159,495,034	8.50%	147.99%	
Rate Ann%chg	4.14%			Resid & Recreat w/o growth			9.66%			C & I w/o growth			5.13%

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
2012	58,886,270	57,266,585	116,152,855	4,998,080	4.30%	111,154,775	-	-
2013	60,149,430	62,124,850	122,274,280	5,922,105	4.84%	116,352,175	0.17%	0.17%
2014	65,658,455	71,384,040	137,042,495	6,397,390	4.67%	130,645,105	6.85%	12.48%
2015	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	143,886,420	4.99%	23.88%
2016	81,963,812	76,708,301	158,672,113	19,417,915	12.24%	139,254,198	-6.20%	19.89%
2017	87,064,545	88,996,155	176,060,700	16,628,925	9.44%	159,431,775	0.48%	37.26%
2018	88,152,443	91,293,359	179,445,802	1,955,177	1.09%	177,490,625	0.81%	52.81%
2019	89,293,333	105,444,129	194,737,462	18,193,036	9.34%	176,544,426	-1.62%	51.99%
2020	80,979,742	108,743,939	189,723,681	3,390,837	1.79%	186,332,844	-4.32%	60.42%
2021	78,420,617	109,724,440	188,145,057	3,963,748	2.11%	184,181,309	-2.92%	58.57%
2022	81,220,224	99,626,221	180,846,445	4,041,430	2.23%	176,805,015	-6.03%	52.22%
Rate Ann%chg	3.27%	5.69%	4.53%	Ag Imprv+Site w/o growth			-0.78%	

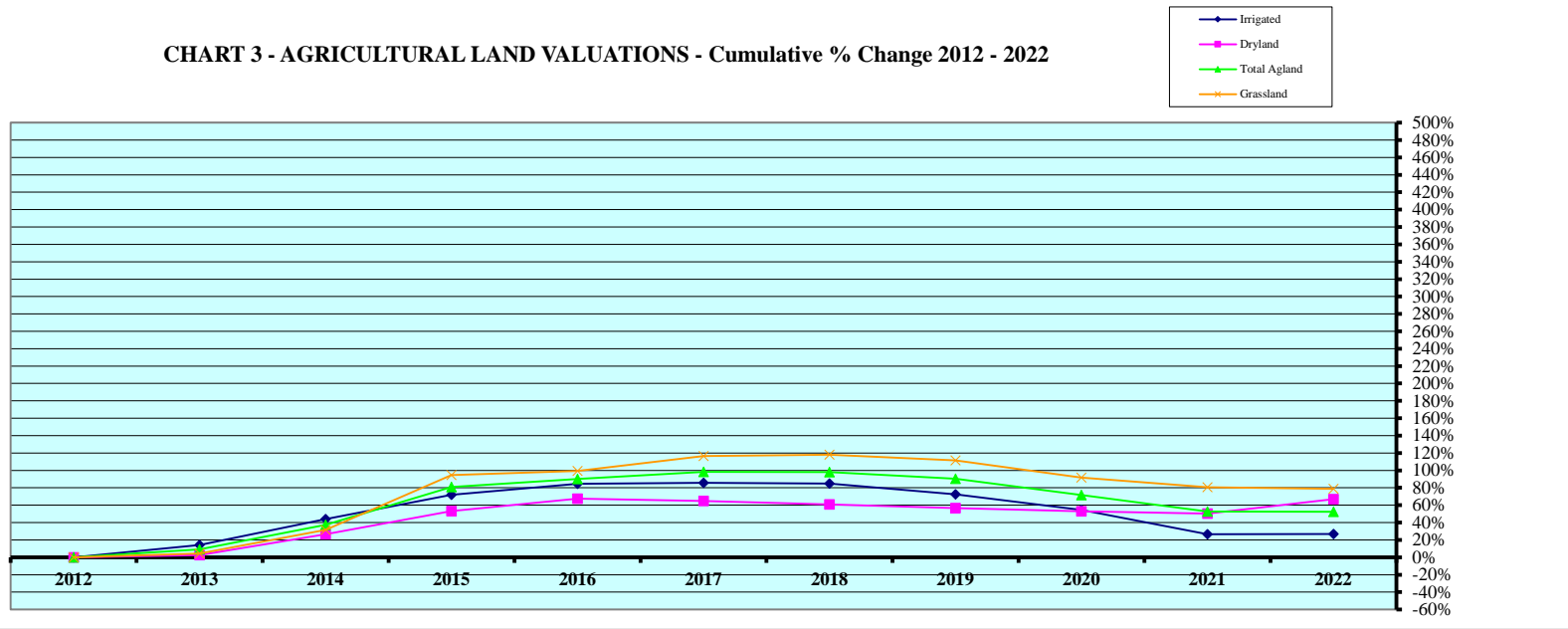
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 45
County HOLT

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	674,129,450	-	-	-	54,788,240	-	-	-	605,951,725	-	-	-
2013	769,419,710	95,290,260	14.14%	14.14%	56,180,480	1,392,240	2.54%	2.54%	632,393,295	26,441,570	4.36%	4.36%
2014	971,063,560	201,643,850	26.21%	44.05%	69,367,855	13,187,375	23.47%	26.61%	796,824,450	164,431,155	26.00%	31.50%
2015	1,158,759,536	187,695,976	19.33%	71.89%	83,912,499	14,544,644	20.97%	53.16%	1,178,606,306	381,781,856	47.91%	94.50%
2016	1,244,249,943	85,490,407	7.38%	84.57%	91,781,310	7,868,811	9.38%	67.52%	1,207,838,967	29,232,661	2.48%	99.33%
2017	1,252,023,421	7,773,478	0.62%	85.72%	90,247,671	-1,533,639	-1.67%	64.72%	1,312,638,348	104,799,381	8.68%	116.62%
2018	1,245,396,939	-6,626,482	-0.53%	84.74%	88,085,236	-2,162,435	-2.40%	60.77%	1,321,277,242	8,638,894	0.66%	118.05%
2019	1,162,746,731	-82,650,208	-6.64%	72.48%	85,791,451	-2,293,785	-2.60%	56.59%	1,281,829,472	-39,447,770	-2.99%	111.54%
2020	1,042,489,741	-120,256,990	-10.34%	54.64%	83,805,714	-1,985,737	-2.31%	52.96%	1,161,884,031	-119,945,441	-9.36%	91.75%
2021	854,153,329	-188,336,412	-18.07%	26.70%	82,292,292	-1,513,422	-1.81%	50.20%	1,095,416,947	-66,467,084	-5.72%	80.78%
2022	855,933,397	1,780,068	0.21%	26.97%	91,389,780	9,097,488	11.06%	66.81%	1,083,501,916	-11,915,031	-1.09%	78.81%

Rate Ann.%chg: Irrigated **2.42%** Dryland **5.25%** Grassland **5.98%**

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
2012	6,579,455	-	-	-	3,251,860	-	-	-	1,344,700,730	-	-	-
2013	6,154,775	-424,680	-6.45%	-6.45%	3,568,020	316,160	9.72%	9.72%	1,467,716,280	123,015,550	9.15%	9.15%
2014	6,193,915	39,140	0.64%	-5.86%	4,112,230	544,210	15.25%	26.46%	1,847,562,010	379,845,730	25.88%	37.40%
2015	6,444,510	250,595	4.05%	-2.05%	5,240,476	1,128,246	27.44%	61.15%	2,432,963,327	585,401,317	31.69%	80.93%
2016	6,231,404	-213,106	-3.31%	-5.29%	5,254,643	14,167	0.27%	61.59%	2,555,356,267	122,392,940	5.03%	90.03%
2017	6,456,173	224,769	3.61%	-1.87%	5,331,136	76,493	1.46%	63.94%	2,666,696,749	111,340,482	4.36%	98.31%
2018	5,253,897	-1,202,276	-18.62%	-20.15%	4,888,938	-442,198	-8.29%	50.34%	2,664,902,252	-1,794,497	-0.07%	98.18%
2019	24,295,440	19,041,543	362.43%	269.26%	4,911,145	22,207	0.45%	51.03%	2,559,574,239	-105,328,013	-3.95%	90.35%
2020	12,225,270	-12,070,170	-49.68%	85.81%	7,824,554	2,913,409	59.32%	140.62%	2,308,229,310	-251,344,929	-9.82%	71.65%
2021	13,612,098	1,386,828	11.34%	106.89%	8,077,659	253,105	3.23%	148.40%	2,053,552,325	-254,676,985	-11.03%	52.71%
2022	11,859,217	-1,752,881	-12.88%	80.25%	8,244,177	166,518	2.06%	153.52%	2,050,928,487	-2,623,838	-0.13%	52.52%

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

Rate Ann.%chg: Total Agric Land **4.31%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	677,152,705	274,786	2,464			54,919,540	61,999	886			605,509,070	1,089,215	556		
2013	772,687,380	295,371	2,616	6.16%	6.16%	56,928,565	58,490	973	9.88%	9.88%	629,735,145	1,074,980	586	5.38%	5.38%
2014	969,486,640	299,242	3,240	23.85%	31.47%	73,062,870	54,408	1,343	37.97%	51.60%	797,026,285	1,074,799	742	26.59%	33.39%
2015	1,161,044,556	296,277	3,919	20.96%	59.02%	84,642,866	51,443	1,645	22.53%	85.75%	1,178,689,556	1,079,159	1,092	47.29%	96.47%
2016	1,248,992,941	296,094	4,218	7.64%	71.17%	91,468,164	50,819	1,800	9.39%	103.19%	1,208,486,846	1,078,400	1,121	2.60%	101.58%
2017	1,252,277,829	297,112	4,215	-0.08%	71.04%	90,261,048	50,148	1,800	0.00%	103.19%	1,314,549,720	1,078,305	1,219	8.79%	119.29%
2018	1,246,964,752	296,001	4,213	-0.05%	70.95%	88,462,264	49,107	1,801	0.09%	103.37%	1,322,849,189	1,093,356	1,210	-0.75%	117.64%
2019	1,167,532,259	295,443	3,952	-6.19%	60.36%	86,728,608	48,183	1,800	-0.08%	103.20%	1,286,707,934	1,097,533	1,172	-3.10%	110.89%
2020	1,045,356,739	293,312	3,564	-9.81%	44.63%	83,960,928	46,645	1,800	0.00%	103.20%	1,163,164,054	1,098,432	1,059	-9.68%	90.48%
2021	856,551,270	290,821	2,945	-17.36%	19.52%	82,292,292	45,718	1,800	0.00%	103.20%	1,098,653,598	1,100,833	998	-5.75%	79.53%
2022	856,373,087	290,608	2,947	0.05%	19.58%	91,499,580	45,750	2,000	11.11%	125.78%	1,082,921,901	1,102,197	983	-1.55%	76.74%

Rate Annual %chg Average Value/Acre: 1.80%

8.48%

5.86%

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
2012	6,557,315	64,224	102			3,236,070	8,096	400			1,347,374,700	1,498,320	899		
2013	6,121,865	60,076	102	-0.20%	-0.20%	3,549,090	8,883	400	-0.04%	-0.04%	1,469,022,045	1,497,800	981	9.07%	9.07%
2014	6,169,290	60,103	103	0.73%	0.53%	3,712,840	9,401	395	-1.15%	-1.19%	1,849,457,925	1,497,952	1,235	25.88%	37.30%
2015	6,342,094	60,469	105	2.18%	2.72%	5,209,156	10,421	500	26.58%	25.07%	2,435,928,228	1,497,769	1,626	31.73%	80.86%
2016	6,220,533	62,205	100	-4.65%	-2.06%	5,254,798	10,504	500	0.08%	25.16%	2,560,423,282	1,498,022	1,709	5.09%	90.07%
2017	6,209,162	62,092	100	0.00%	-2.06%	5,329,126	10,652	500	0.01%	25.17%	2,668,626,885	1,498,309	1,781	4.21%	98.06%
2018	5,054,600	50,546	100	0.00%	-2.06%	4,881,512	9,762	500	-0.05%	25.11%	2,668,212,317	1,498,771	1,780	-0.05%	97.97%
2019	23,878,385	47,757	500	400.00%	389.71%	4,918,680	9,837	500	-0.01%	25.09%	2,569,765,866	1,498,753	1,715	-3.69%	90.67%
2020	12,089,400	48,344	250	-49.99%	144.92%	7,847,244	11,091	708	41.51%	77.02%	2,312,418,365	1,497,824	1,544	-9.96%	71.68%
2021	12,240,452	48,947	250	0.00%	144.93%	8,084,404	11,288	716	1.22%	79.18%	2,057,822,016	1,497,607	1,374	-11.00%	52.80%
2022	11,850,004	47,387	250	0.00%	144.92%	8,244,407	11,410	723	0.89%	80.78%	2,050,888,979	1,497,352	1,370	-0.32%	52.31%

45
HOLT

Rate Annual %chg Average Value/Acre: 4.30%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10,127	HOLT	144,426,114	15,728,433	13,180,398	344,054,569	142,206,302	19,512,556	86,515	2,050,928,487	81,220,224	99,626,221	0	2,910,969,819
cnty sectorvalue % of total value:		4.96%	0.54%	0.45%	11.82%	4.89%	0.67%	0.00%	70.46%	2.79%	3.42%		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	5,897,220	1,676,877	474,022	54,403,745	18,081,686	13,173,023	0	24,607	0	0	0	93,731,180
12.29%	%sector of county sector	4.08%	10.66%	3.60%	15.81%	12.72%	67.51%		0.00%				3.22%
	%sector of municipality	6.29%	1.79%	0.51%	58.04%	19.29%	14.05%		0.03%				100.00%
268	CHAMBERS	234,228	395,047	6,870	8,963,709	943,604	0	0	527,202	266,482	4,730	0	11,341,872
2.65%	%sector of county sector	0.16%	2.51%	0.05%	2.61%	0.66%			0.03%	0.33%	0.00%		0.39%
	%sector of municipality	2.07%	3.48%	0.06%	79.03%	8.32%			4.65%	2.35%	0.04%		100.00%
48	EMMET	123,771	428	211	770,988	581,720	0	0	112,780	46,291	13,580	0	1,649,769
0.47%	%sector of county sector	0.09%	0.00%	0.00%	0.22%	0.41%			0.01%	0.06%	0.01%		0.06%
	%sector of municipality	7.50%	0.03%	0.01%	46.73%	35.26%			6.84%	2.81%	0.82%		100.00%
387	EWING	294,902	493,496	75,781	11,920,158	1,697,757	0	0	0	0	31,887	0	14,513,981
3.82%	%sector of county sector	0.20%	3.14%	0.57%	3.46%	1.19%					0.03%		0.50%
	%sector of municipality	2.03%	3.40%	0.52%	82.13%	11.70%					0.22%		100.00%
129	INMAN	88,913	166,323	7,403	1,426,115	136,936	0	0	38,365	58,880	0	0	1,922,935
1.27%	%sector of county sector	0.06%	1.06%	0.06%	0.41%	0.10%			0.00%	0.07%			0.07%
	%sector of municipality	4.62%	8.65%	0.38%	74.16%	7.12%			2.00%	3.06%			100.00%
3,705	O'NEILL	6,636,228	1,972,131	1,087,844	143,901,626	43,574,941	0	0	0	0	0	0	197,172,770
36.59%	%sector of county sector	4.59%	12.54%	8.25%	41.83%	30.64%							6.77%
	%sector of municipality	3.37%	1.00%	0.55%	72.98%	22.10%							100.00%
166	PAGE	24,889	296,631	393,098	4,189,596	394,533	0	0	3,260	0	0	0	5,302,007
1.64%	%sector of county sector	0.02%	1.89%	2.98%	1.22%	0.28%			0.00%				0.18%
	%sector of municipality	0.47%	5.59%	7.41%	79.02%	7.44%			0.06%				100.00%
590	STUART	3,863,287	40,027	3,865	24,021,756	4,942,487	0	0	389,341	122,966	163,208	0	33,546,937
5.83%	%sector of county sector	2.67%	0.25%	0.03%	6.98%	3.48%			0.02%	0.15%	0.16%		1.15%
	%sector of municipality	11.52%	0.12%	0.01%	71.61%	14.73%			1.16%	0.37%	0.49%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
6,539	Total Municipalities	17,163,438	5,040,961	2,049,094	249,597,699	70,353,666	13,173,024	0	1,095,555	494,619	213,405	0	359,181,459
64.57%	%all municip.sectors of cnty	11.88%	32.05%	15.55%	72.55%	49.47%	67.51%		0.05%	0.61%	0.21%		12.34%

45 HOLT

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 12,604	Value : 2,903,479,315	Growth 8,505,668	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	501	3,966,903	33	373,377	19	177,721	553	4,518,001	
02. Res Improve Land	2,778	51,396,513	270	7,861,501	353	12,263,600	3,401	71,521,614	
03. Res Improvements	2,851	220,012,814	307	35,492,102	411	49,449,465	3,569	304,954,381	
04. Res Total	3,352	275,376,230	340	43,726,980	430	61,890,786	4,122	380,993,996	3,526,905
% of Res Total	81.32	72.28	8.25	11.48	10.43	16.24	32.70	13.12	41.47
05. Com UnImp Land	91	846,953	11	204,013	29	1,172,485	131	2,223,451	
06. Com Improve Land	578	7,988,241	40	630,507	100	2,805,742	718	11,424,490	
07. Com Improvements	599	59,588,956	46	4,466,440	143	63,669,949	788	127,725,345	
08. Com Total	690	68,424,150	57	5,300,960	172	67,648,176	919	141,373,286	2,399,169
% of Com Total	75.08	48.40	6.20	3.75	18.72	47.85	7.29	4.87	28.21
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	4	1,460,640	2	78,030	6	174,191	12	1,712,861	
11. Ind Improvements	4	20,340,999	2	819,529	6	5,274,310	12	26,434,838	
12. Ind Total	4	21,801,639	2	897,559	6	5,448,501	12	28,147,699	0
% of Ind Total	33.33	77.45	16.67	3.19	50.00	19.36	0.10	0.97	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	3,352	275,376,230	340	43,726,980	434	61,977,301	4,126	381,080,511	3,526,905
% of Res & Rec Total	81.24	72.26	8.24	11.47	10.52	16.26	32.74	13.12	41.47
Com & Ind Total	694	90,225,789	59	6,198,519	178	73,096,677	931	169,520,985	2,399,169
% of Com & Ind Total	74.54	53.22	6.34	3.66	19.12	43.12	7.39	5.84	28.21
17. Taxable Total	4,046	365,602,019	399	49,925,499	612	135,073,978	5,057	550,601,496	5,926,074
% of Taxable Total	80.01	66.40	7.89	9.07	12.10	24.53	40.12	18.96	69.67

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	4	968,437	3,353,326	1	7,722	2,228,066
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	5	976,159	5,581,392
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				5	976,159	5,581,392

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	345	18	113	476

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	22	712,997	30	772,544	5,472	1,564,180,889	5,524	1,565,666,430
28. Ag-Improved Land	14	1,048,114	19	426,072	1,887	632,171,771	1,920	633,645,957
29. Ag Improvements	26	1,682,147	21	656,792	1,976	151,226,493	2,023	153,565,432

30. Ag Total				7,547	2,352,877,819
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.62	9,300	
32. HomeSite Improv Land	9	8.72	130,800	5	4.59	68,850	
33. HomeSite Improvements	10	0.00	861,311	5	0.00	247,114	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.31	930	6	5.91	17,730	
36. FarmSite Improv Land	9	10.39	31,170	14	9.58	28,740	
37. FarmSite Improvements	21	0.00	820,836	20	0.00	409,678	
38. FarmSite Total							
39. Road & Ditches	0	12.54	0	0	9.60	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	42	36.64	549,600	43	37.26	558,900	
32. HomeSite Improv Land	1,104	1,143.63	17,135,100	1,118	1,156.94	17,334,750	
33. HomeSite Improvements	1,112	0.00	58,922,311	1,127	0.00	60,030,736	1,353,444
34. HomeSite Total				1,170	1,194.20	77,924,386	
35. FarmSite UnImp Land	163	93.40	280,200	170	99.62	298,860	
36. FarmSite Improv Land	1,549	2,021.61	6,064,830	1,572	2,041.58	6,124,740	
37. FarmSite Improvements	1,833	0.00	92,304,182	1,874	0.00	93,534,696	1,226,150
38. FarmSite Total				2,044	2,141.20	99,958,296	
39. Road & Ditches	0	18,221.87	0	0	18,244.01	0	
40. Other- Non Ag Use	0	4,558.04	4,558,040	0	4,558.04	4,558,040	
41. Total Section VI				3,214	26,137.45	182,440,722	2,579,594

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	783,823	7	898.39	783,823

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	7,138.15	3.49%	25,697,340	3.85%	3,600.00
46. 1A	4,138.78	2.02%	14,899,608	2.23%	3,600.00
47. 2A1	36,288.71	17.74%	127,010,485	19.03%	3,500.00
48. 2A	94,966.75	46.43%	332,383,625	49.80%	3,500.00
49. 3A1	27,770.75	13.58%	74,793,423	11.21%	2,693.24
50. 3A	12,612.59	6.17%	42,882,806	6.42%	3,400.00
51. 4A1	18,753.65	9.17%	43,655,637	6.54%	2,327.85
52. 4A	2,848.70	1.39%	6,126,342	0.92%	2,150.57
53. Total	204,518.08	100.00%	667,449,266	100.00%	3,263.52
Dry					
54. 1D1	436.12	1.64%	1,133,912	1.80%	2,600.00
55. 1D	4,703.32	17.71%	12,228,632	19.42%	2,600.00
56. 2D1	7,190.12	27.08%	17,256,288	27.40%	2,400.00
57. 2D	7,170.56	27.00%	17,209,344	27.33%	2,400.00
58. 3D1	4,812.04	18.12%	10,586,488	16.81%	2,200.00
59. 3D	374.97	1.41%	824,934	1.31%	2,200.00
60. 4D1	39.07	0.15%	78,140	0.12%	2,000.00
61. 4D	1,827.93	6.88%	3,655,860	5.81%	2,000.00
62. Total	26,554.13	100.00%	62,973,598	100.00%	2,371.52
Grass					
63. 1G1	25,247.02	11.69%	33,687,130	12.66%	1,334.30
64. 1G	23,530.67	10.90%	35,252,175	13.25%	1,498.14
65. 2G1	35,848.19	16.60%	50,766,706	19.09%	1,416.16
66. 2G	29,847.62	13.82%	38,162,668	14.35%	1,278.58
67. 3G1	52,373.42	24.25%	60,966,050	22.92%	1,164.06
68. 3G	23,029.08	10.66%	23,584,605	8.87%	1,024.12
69. 4G1	7,635.65	3.54%	7,678,457	2.89%	1,005.61
70. 4G	18,461.73	8.55%	15,901,874	5.98%	861.34
71. Total	215,973.38	100.00%	265,999,665	100.00%	1,231.63
Irrigated Total					
Irrigated Total	204,518.08	44.96%	667,449,266	66.67%	3,263.52
Dry Total					
Dry Total	26,554.13	5.84%	62,973,598	6.29%	2,371.52
Grass Total					
Grass Total	215,973.38	47.48%	265,999,665	26.57%	1,231.63
72. Waste	2,488.78	0.55%	622,561	0.06%	250.15
73. Other	5,348.76	1.18%	4,148,369	0.41%	775.58
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	454,883.13	100.00%	1,001,193,459	100.00%	2,200.99

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,122.67	8.55%	4,041,612	11.36%	3,600.00
46. 1A	67.95	0.52%	244,620	0.69%	3,600.00
47. 2A1	2.91	0.02%	10,185	0.03%	3,500.00
48. 2A	3,383.43	25.77%	11,842,005	33.28%	3,500.00
49. 3A1	4,131.66	31.47%	9,774,973	27.47%	2,365.87
50. 3A	152.48	1.16%	518,432	1.46%	3,400.00
51. 4A1	3,061.13	23.32%	6,443,961	18.11%	2,105.09
52. 4A	1,206.84	9.19%	2,702,592	7.60%	2,239.40
53. Total	13,129.07	100.00%	35,578,380	100.00%	2,709.89
Dry					
54. 1D1	98.33	7.02%	255,658	7.91%	2,600.00
55. 1D	200.71	14.33%	521,846	16.15%	2,600.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	311.70	22.26%	748,080	23.16%	2,400.00
58. 3D1	624.85	44.62%	1,374,670	42.55%	2,200.00
59. 3D	4.63	0.33%	10,186	0.32%	2,200.00
60. 4D1	0.76	0.05%	1,520	0.05%	2,000.00
61. 4D	159.36	11.38%	318,720	9.87%	2,000.00
62. Total	1,400.34	100.00%	3,230,680	100.00%	2,307.07
Grass					
63. 1G1	876.61	12.19%	1,267,222	15.82%	1,445.59
64. 1G	158.48	2.20%	207,146	2.59%	1,307.08
65. 2G1	1,398.39	19.44%	2,087,846	26.07%	1,493.04
66. 2G	212.22	2.95%	284,064	3.55%	1,338.54
67. 3G1	2,740.72	38.11%	2,639,511	32.96%	963.07
68. 3G	1,566.25	21.78%	1,400,093	17.48%	893.91
69. 4G1	97.50	1.36%	48,750	0.61%	500.00
70. 4G	141.75	1.97%	74,116	0.93%	522.86
71. Total	7,191.92	100.00%	8,008,748	100.00%	1,113.58
Irrigated Total					
Irrigated Total	13,129.07	58.76%	35,578,380	75.45%	2,709.89
Dry Total					
Dry Total	1,400.34	6.27%	3,230,680	6.85%	2,307.07
Grass Total					
Grass Total	7,191.92	32.19%	8,008,748	16.98%	1,113.58
72. Waste	181.69	0.81%	45,445	0.10%	250.12
73. Other	440.01	1.97%	292,156	0.62%	663.98
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	22,343.03	100.00%	47,155,409	100.00%	2,110.52

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	212.86	0.29%	510,864	0.32%	2,400.00
46. 1A	1,795.73	2.46%	4,309,752	2.68%	2,400.00
47. 2A1	1,509.95	2.07%	3,510,642	2.18%	2,325.01
48. 2A	15,419.45	21.14%	35,850,293	22.26%	2,325.00
49. 3A1	12,727.62	17.45%	27,330,113	16.97%	2,147.31
50. 3A	22,790.52	31.25%	50,708,969	31.49%	2,225.00
51. 4A1	13,616.38	18.67%	28,594,398	17.76%	2,100.00
52. 4A	4,864.75	6.67%	10,215,975	6.34%	2,100.00
53. Total	72,937.26	100.00%	161,031,006	100.00%	2,207.80
Dry					
54. 1D1	83.42	0.48%	216,892	0.54%	2,600.00
55. 1D	2,654.97	15.23%	6,902,922	17.16%	2,600.00
56. 2D1	840.80	4.82%	2,017,920	5.02%	2,400.00
57. 2D	4,626.98	26.54%	11,104,752	27.61%	2,400.00
58. 3D1	5,927.50	34.00%	13,040,500	32.42%	2,200.00
59. 3D	1,684.31	9.66%	3,705,482	9.21%	2,200.00
60. 4D1	276.04	1.58%	552,080	1.37%	2,000.00
61. 4D	1,342.11	7.70%	2,684,220	6.67%	2,000.00
62. Total	17,436.13	100.00%	40,224,768	100.00%	2,306.98
Grass					
63. 1G1	304,328.65	45.33%	409,845,805	52.19%	1,346.72
64. 1G	15,324.97	2.28%	23,992,704	3.05%	1,565.60
65. 2G1	99,505.33	14.82%	115,926,432	14.76%	1,165.03
66. 2G	26,673.04	3.97%	33,751,270	4.30%	1,265.37
67. 3G1	101,762.47	15.16%	99,464,582	12.66%	977.42
68. 3G	63,938.15	9.52%	56,876,375	7.24%	889.55
69. 4G1	20,075.82	2.99%	15,225,442	1.94%	758.40
70. 4G	39,724.04	5.92%	30,280,638	3.86%	762.27
71. Total	671,332.47	100.00%	785,363,248	100.00%	1,169.86
Irrigated Total					
	72,937.26	9.19%	161,031,006	16.15%	2,207.80
Dry Total					
	17,436.13	2.20%	40,224,768	4.03%	2,306.98
Grass Total					
	671,332.47	84.61%	785,363,248	78.78%	1,169.86
72. Waste	26,391.06	3.33%	6,599,781	0.66%	250.08
73. Other	5,342.71	0.67%	3,695,361	0.37%	691.66
74. Exempt	537.66	0.07%	0	0.00%	0.00
75. Market Area Total	793,439.63	100.00%	996,914,164	100.00%	1,256.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	40.41	7.86%	93,954	8.28%	2,325.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	366.99	71.37%	816,554	71.96%	2,225.00
51. 4A1	56.49	10.99%	118,629	10.45%	2,100.00
52. 4A	50.29	9.78%	105,609	9.31%	2,100.00
53. Total	514.18	100.00%	1,134,746	100.00%	2,206.90
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	2.79	2.47%	6,696	2.70%	2,400.00
58. 3D1	0.42	0.37%	924	0.37%	2,200.00
59. 3D	102.68	90.84%	225,896	91.15%	2,200.00
60. 4D1	0.60	0.53%	1,200	0.48%	2,000.00
61. 4D	6.55	5.79%	13,100	5.29%	2,000.00
62. Total	113.04	100.00%	247,816	100.00%	2,192.29
Grass					
63. 1G1	78,584.31	37.76%	53,547,783	44.93%	681.41
64. 1G	1,025.72	0.49%	756,524	0.63%	737.55
65. 2G1	39,163.23	18.82%	20,179,045	16.93%	515.25
66. 2G	1,309.04	0.63%	654,520	0.55%	500.00
67. 3G1	31,750.66	15.26%	15,875,330	13.32%	500.00
68. 3G	52,951.24	25.45%	26,503,709	22.24%	500.53
69. 4G1	2,041.05	0.98%	1,020,525	0.86%	500.00
70. 4G	1,273.06	0.61%	637,085	0.53%	500.44
71. Total	208,098.31	100.00%	119,174,521	100.00%	572.68
Irrigated Total					
	514.18	0.23%	1,134,746	0.91%	2,206.90
Dry Total					
	113.04	0.05%	247,816	0.20%	2,192.29
Grass Total					
	208,098.31	91.74%	119,174,521	95.21%	572.68
72. Waste	17,756.47	7.83%	4,439,932	3.55%	250.05
73. Other	354.10	0.16%	177,050	0.14%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	226,836.10	100.00%	125,174,065	100.00%	551.83

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	159.79	520,487	0.00	0	290,938.80	864,672,911	291,098.59	865,193,398
77. Dry Land	75.19	168,228	0.00	0	45,428.45	106,508,634	45,503.64	106,676,862
78. Grass	656.79	895,040	1,165.42	1,049,681	1,100,773.87	1,176,601,461	1,102,596.08	1,178,546,182
79. Waste	9.56	2,391	38.64	9,663	46,769.80	11,695,665	46,818.00	11,707,719
80. Other	24.13	12,065	20.46	14,652	11,440.99	8,286,219	11,485.58	8,312,936
81. Exempt	0.00	0	0.00	0	537.66	0	537.66	0
82. Total	925.46	1,598,211	1,224.52	1,073,996	1,495,351.91	2,167,764,890	1,497,501.89	2,170,437,097

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	291,098.59	19.44%	865,193,398	39.86%	2,972.17
Dry Land	45,503.64	3.04%	106,676,862	4.91%	2,344.36
Grass	1,102,596.08	73.63%	1,178,546,182	54.30%	1,068.88
Waste	46,818.00	3.13%	11,707,719	0.54%	250.07
Other	11,485.58	0.77%	8,312,936	0.38%	723.77
Exempt	537.66	0.04%	0	0.00%	0.00
Total	1,497,501.89	100.00%	2,170,437,097	100.00%	1,449.37

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	110	789,652	581	11,293,092	597	49,002,578	707	61,085,322	316,755
83.2 Chambers	45	275,139	169	1,465,388	170	8,559,730	215	10,300,257	143,908
83.3 Emmet / Inman	58	131,798	84	650,305	85	1,726,783	143	2,508,886	8,228
83.4 Ewing	29	177,469	197	1,582,433	198	10,335,004	227	12,094,906	24,214
83.5 O'Neill	139	2,056,420	1,398	31,649,935	1,437	123,376,712	1,576	157,083,067	708,388
83.6 Page	42	138,900	90	812,003	90	3,964,359	132	4,915,262	15,252
83.7 Rural	77	663,878	628	20,128,363	734	85,121,481	811	105,913,722	2,090,942
83.8 Stuart	57	371,260	254	3,940,095	258	22,867,734	315	27,179,089	219,218
84 Residential Total	557	4,604,516	3,401	71,521,614	3,569	304,954,381	4,126	381,080,511	3,526,905

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	130,837	149	1,447,782	156	27,334,821	184	28,913,440	147,653
85.2 Chambers	7	18,362	29	84,507	30	841,087	37	943,956	0
85.3 Emmet / Inman	5	8,357	22	30,779	23	748,593	28	787,729	4,111
85.4 Ewing	6	39,450	37	200,409	39	1,503,411	45	1,743,270	0
85.5 O'neill	31	591,292	275	7,132,972	280	43,464,349	311	51,188,613	1,110,996
85.6 Page	2	880	13	22,182	15	371,471	17	394,533	0
85.7 Rural	43	1,402,734	149	3,765,873	200	75,277,679	243	80,446,286	1,136,409
85.8 Stuart	9	31,539	56	452,847	57	4,618,772	66	5,103,158	0
86 Commercial Total	131	2,223,451	730	13,137,351	800	154,160,183	931	169,520,985	2,399,169

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	25,193.28	12.45%	33,643,630	13.00%	1,335.42
88. 1G	23,203.51	11.47%	35,057,585	13.55%	1,510.87
89. 2G1	35,168.73	17.39%	50,349,594	19.46%	1,431.66
90. 2G	29,099.78	14.39%	37,682,544	14.56%	1,294.94
91. 3G1	51,732.68	25.57%	60,549,335	23.40%	1,170.43
92. 3G	20,282.63	10.03%	22,138,201	8.56%	1,091.49
93. 4G1	6,771.98	3.35%	7,246,622	2.80%	1,070.09
94. 4G	10,838.14	5.36%	12,090,079	4.67%	1,115.51
95. Total	202,290.73	100.00%	258,757,590	100.00%	1,279.14
CRP					
96. 1C1	16.63	3.87%	24,945	4.05%	1,500.00
97. 1C	31.01	7.22%	46,515	7.56%	1,500.00
98. 2C1	81.45	18.98%	118,107	19.19%	1,450.06
99. 2C	111.79	26.04%	162,099	26.34%	1,450.03
100. 3C1	107.05	24.94%	149,870	24.35%	1,400.00
101. 3C	81.31	18.94%	113,834	18.50%	1,400.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	429.24	100.00%	615,370	100.00%	1,433.63
Timber					
105. 1T1	37.11	0.28%	18,555	0.28%	500.00
106. 1T	296.15	2.23%	148,075	2.23%	500.00
107. 2T1	598.01	4.51%	299,005	4.51%	500.00
108. 2T	636.05	4.80%	318,025	4.80%	500.00
109. 3T1	533.69	4.03%	266,845	4.03%	500.00
110. 3T	2,665.14	20.11%	1,332,570	20.11%	500.00
111. 4T1	863.67	6.52%	431,835	6.52%	500.00
112. 4T	7,623.59	57.52%	3,811,795	57.52%	500.00
113. Total	13,253.41	100.00%	6,626,705	100.00%	500.00
<hr/>					
Grass Total	202,290.73	93.66%	258,757,590	97.28%	1,279.14
CRP Total	429.24	0.20%	615,370	0.23%	1,433.63
Timber Total	13,253.41	6.14%	6,626,705	2.49%	500.00
<hr/>					
114. Market Area Total	215,973.38	100.00%	265,999,665	100.00%	1,231.63

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	858.72	13.40%	1,256,379	16.61%	1,463.08
88. 1G	106.30	1.66%	175,535	2.32%	1,651.32
89. 2G1	1,362.45	21.27%	2,049,756	27.10%	1,504.46
90. 2G	184.74	2.88%	267,524	3.54%	1,448.11
91. 3G1	2,571.44	40.14%	2,538,834	33.57%	987.32
92. 3G	1,315.69	20.54%	1,268,947	16.78%	964.47
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	7.20	0.11%	6,841	0.09%	950.14
95. Total	6,406.54	100.00%	7,563,816	100.00%	1,180.64
CRP					
96. 1C1	1.65	2.72%	2,723	3.30%	1,650.30
97. 1C	4.80	7.91%	7,921	9.59%	1,650.21
98. 2C1	20.12	33.17%	30,180	36.55%	1,500.00
99. 2C	2.80	4.62%	4,200	5.09%	1,500.00
100. 3C1	22.91	37.77%	27,492	33.29%	1,200.00
101. 3C	8.38	13.81%	10,056	12.18%	1,200.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	60.66	100.00%	82,572	100.00%	1,361.23
Timber					
105. 1T1	16.24	2.24%	8,120	2.24%	500.00
106. 1T	47.38	6.54%	23,690	6.54%	500.00
107. 2T1	15.82	2.18%	7,910	2.18%	500.00
108. 2T	24.68	3.41%	12,340	3.41%	500.00
109. 3T1	146.37	20.20%	73,185	20.20%	500.00
110. 3T	242.18	33.42%	121,090	33.42%	500.00
111. 4T1	97.50	13.45%	48,750	13.45%	500.00
112. 4T	134.55	18.57%	67,275	18.57%	500.00
113. Total	724.72	100.00%	362,360	100.00%	500.00
<hr/>					
Grass Total	6,406.54	89.08%	7,563,816	94.44%	1,180.64
CRP Total	60.66	0.84%	82,572	1.03%	1,361.23
Timber Total	724.72	10.08%	362,360	4.52%	500.00
<hr/>					
114. Market Area Total	7,191.92	100.00%	8,008,748	100.00%	1,113.58

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	303,831.60	48.44%	409,048,379	53.66%	1,346.30
88. 1G	15,072.15	2.40%	23,826,813	3.13%	1,580.85
89. 2G1	99,000.31	15.79%	115,588,762	15.16%	1,167.56
90. 2G	25,803.95	4.11%	33,228,634	4.36%	1,287.73
91. 3G1	100,203.36	15.98%	98,427,000	12.91%	982.27
92. 3G	53,365.86	8.51%	51,590,230	6.77%	966.73
93. 4G1	11,475.12	1.83%	10,923,148	1.43%	951.90
94. 4G	18,420.46	2.94%	19,611,904	2.57%	1,064.68
95. Total	627,172.81	100.00%	762,244,870	100.00%	1,215.37
CRP					
96. 1C1	477.30	43.41%	787,551	49.58%	1,650.01
97. 1C	34.33	3.12%	56,646	3.57%	1,650.04
98. 2C1	85.16	7.75%	127,740	8.04%	1,500.00
99. 2C	102.66	9.34%	139,421	8.78%	1,358.08
100. 3C1	368.61	33.52%	442,332	27.85%	1,200.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	3.24	0.29%	3,564	0.22%	1,100.00
103. 4C	28.24	2.57%	31,064	1.96%	1,100.00
104. Total	1,099.54	100.00%	1,588,318	100.00%	1,444.53
Timber					
105. 1T1	19.75	0.05%	9,875	0.05%	500.00
106. 1T	218.49	0.51%	109,245	0.51%	500.00
107. 2T1	419.86	0.98%	209,930	0.98%	500.00
108. 2T	766.43	1.78%	383,215	1.78%	500.00
109. 3T1	1,190.50	2.76%	595,250	2.76%	500.00
110. 3T	10,572.29	24.55%	5,286,145	24.55%	500.00
111. 4T1	8,597.46	19.97%	4,298,730	19.97%	500.00
112. 4T	21,275.34	49.41%	10,637,670	49.41%	500.00
113. Total	43,060.12	100.00%	21,530,060	100.00%	500.00
<hr/>					
Grass Total	627,172.81	93.42%	762,244,870	97.06%	1,215.37
CRP Total	1,099.54	0.16%	1,588,318	0.20%	1,444.53
Timber Total	43,060.12	6.41%	21,530,060	2.74%	500.00
<hr/>					
114. Market Area Total	671,332.47	100.00%	785,363,248	100.00%	1,169.86

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	78,433.34	38.42%	53,351,522	45.64%	680.21
88. 1G	1,025.72	0.50%	756,524	0.65%	737.55
89. 2G1	38,919.21	19.07%	19,886,221	17.01%	510.96
90. 2G	1,276.51	0.63%	638,255	0.55%	500.00
91. 3G1	31,656.33	15.51%	15,828,165	13.54%	500.00
92. 3G	52,065.73	25.51%	26,058,866	22.29%	500.50
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	752.98	0.37%	377,045	0.32%	500.74
95. Total	204,129.82	100.00%	116,896,598	100.00%	572.66
CRP					
96. 1C1	150.97	37.89%	196,261	39.82%	1,300.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	244.02	61.24%	292,824	59.41%	1,200.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3.48	0.87%	3,828	0.78%	1,100.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	398.47	100.00%	492,913	100.00%	1,237.01
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	32.53	0.91%	16,265	0.91%	500.00
109. 3T1	94.33	2.64%	47,165	2.64%	500.00
110. 3T	882.03	24.71%	441,015	24.71%	500.00
111. 4T1	2,041.05	57.17%	1,020,525	57.17%	500.00
112. 4T	520.08	14.57%	260,040	14.57%	500.00
113. Total	3,570.02	100.00%	1,785,010	100.00%	500.00
<hr/>					
Grass Total	204,129.82	98.09%	116,896,598	98.09%	572.66
CRP Total	398.47	0.19%	492,913	0.41%	1,237.01
Timber Total	3,570.02	1.72%	1,785,010	1.50%	500.00
<hr/>					
114. Market Area Total	208,098.31	100.00%	119,174,521	100.00%	572.68

2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)

45 Holt

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	344,054,569	380,993,996	36,939,427	10.74%	3,526,905	9.71%
02. Recreational	86,515	86,515	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	81,220,224	77,924,386	-3,295,838	-4.06%	1,353,444	-5.72%
04. Total Residential (sum lines 1-3)	425,361,308	459,004,897	33,643,589	7.91%	4,880,349	6.76%
05. Commercial	142,206,302	141,373,286	-833,016	-0.59%	2,399,169	-2.27%
06. Industrial	19,512,556	28,147,699	8,635,143	44.25%	0	44.25%
07. Total Commercial (sum lines 5-6)	161,718,858	169,520,985	7,802,127	4.82%	2,399,169	3.34%
08. Ag-Farmsite Land, Outbuildings	97,427,706	99,958,296	2,530,590	2.60%	1,226,150	1.34%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,198,515	4,558,040	2,359,525	107.32%		
11. Total Non-Agland (sum lines 8-10)	99,626,221	104,516,336	4,890,115	4.91%	1,226,150	3.68%
12. Irrigated	855,933,397	865,193,398	9,260,001	1.08%		
13. Dryland	91,389,780	106,676,862	15,287,082	16.73%		
14. Grassland	1,083,501,916	1,178,546,182	95,044,266	8.77%		
15. Wasteland	11,859,217	11,707,719	-151,498	-1.28%		
16. Other Agland	8,244,177	8,312,936	68,759	0.83%		
17. Total Agricultural Land	2,050,928,487	2,170,437,097	119,508,610	5.83%		
18. Total Value of all Real Property (Locally Assessed)	2,737,634,874	2,903,479,315	165,844,441	6.06%	8,505,668	5.75%

2023 Assessment Survey for Holt County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	One
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:
	\$331,485
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:
	\$50,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	\$23,108

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?
	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
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
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

2023 Residential Assessment Survey for Holt County

1.	Valuation data collection done by:																						
	Assessor staff																						
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																						
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	All residential values are developed using depreciation tables based on the local market, specific to each neighborhood.																																																							
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																																																							
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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?																																																							
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9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																							
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2023 Commercial Assessment Survey for Holt County

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2023 Agricultural Assessment Survey for Holt County

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2.	List each market area, and describe the location and the specific characteristics that make each unique.																
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	The land use review is ongoing as part of 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 \$1,000/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.
	<i><u>If your county has special value applications, please answer the following</u></i>
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
	<i><u>If your county recognizes a special value, please answer the following</u></i>
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 Property Assessment Division on or before October 31 each year.

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

Reports are generated as follows:

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

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

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

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

Property record cards contain all 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.

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 2022 is 93%.

The median level of assessment of commercial/industrial properties for 2022 is 93%.

The median level of assessment of agricultural property for 2022 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. Costing tables will be updated to the 2020 Vanguard Manual.

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 2022 we will start the third six-year review process for Holt County. We plan to inspect six to eight townships. We choose which township we will inspect next. 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. The physical depreciation table for houses, uses the same depreciation table as the rest of the houses in the county. Economic depreciation for houses is determined by a sales study.

In 2022 Residential parcels in O'Neill neighborhood 1040 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.

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

Residential sales will start to be studied in the summer of 2022. 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 2023 valuation year. Land value is specific to each neighborhood.

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

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

Sales in each residential neighborhood will be studied using a correct land value, a correct cost table and a correct physical depreciation table. Each 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 the building.

In 2022 we will continue the Six Year Review process for Commercial parcels in Holt County. Commercial parcels in Atkinson will be reviewed in 2022. 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.

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 property owners to look at the map and see what ag land is selling for. The second reason is to try to determine if different locations in the county reflect a difference in sale price. That price would mostly reflect a difference in soil type.

Irrigated ag land sales determine the assessed value of Irrigated land. Holt County is divided into four neighborhoods for ag land values. Irrigated sales in each neighborhood are studied to determine if the sale should be used in the sales study. The median sales ratio for the sales in each neighborhood determine if the assessed values are within standards. For the 2022 valuation year, neighborhoods one and two use the same irrigated values. Neighborhoods three and four have a lower assessed value.

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

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

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

In 2023 residential parcels in Inman, Emmet and Page will to be reviewed. Land value will be studied. Physical depreciation will be studied along with any Economic depreciation which may be needed.

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

In 2023 the Commercial six-year review will continue. The parcels in Inman, Emmet and Page will be reviewed.

The 2023 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 2024 the Residential parcels in Stuart will be reviewed.

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

In 2024 the Commercial six-year review will continue. Commercial parcels in O'Neill will be reviewed.

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

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

In 2025 we will continue with more of the same.

Respectfully

Timothy L. Wallinger
Holt County Assessor
June 1, 2022