

Table of Contents

2009 Commission Summary

2009 Opinions of the Property Tax Administrator

Residential Reports

- Preliminary Statistics
- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

Residential Correlation

- Residential Real Property
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Change in Statistics Due to the Assessor Actions
 - VIII. Trended Ratio Analysis

Commercial Reports

- Preliminary Statistics
- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

Commercial Correlation

- Commercial Real Property
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Change in Statistics Due to the Assessor Actions

Agricultural or Special Valuation Reports

- Preliminary Statistics
- Agricultural Assessment Actions
- Agricultural Assessment Survey
- R&O Statistics
- 2009 Special Valuation Methodology

Agricultural or Special Valuation Correlation

- Agricultural or Special Valuation Land
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Change in Statistics Due to the Assessor Actions

County Reports

- 2009 County Abstract of Assessment for Real Property, Form 45
- 2009 County Agricultural Land Detail
- 2009 County Abstract of Assessment for Real Property Compared with the 2008 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification**Maps**

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

Valuation History Charts

2009 Commission Summary

45 Holt

Residential Real Property - Current

Number of Sales	266	COD	22.38
Total Sales Price	\$16,948,742	PRD	107.25
Total Adj. Sales Price	\$16,883,442	COV	39.52
Total Assessed Value	\$16,080,295	STD	40.37
Avg. Adj. Sales Price	\$63,472	Avg. Absolute Deviation	21.81
Avg. Assessed Value	\$60,452	Average Assessed Value of the Base	\$49,610
Median	97	Wgt. Mean	95
Mean	102	Max	544
Min	28.80		

Confidence Interval - Current

95% Median C.I	95.83 to 98.85
95% Mean C.I	97.30 to 107.00
95% Wgt. Mean C.I	92.80 to 97.69

% of Value of the Class of all Real Property Value in the County	16.49
% of Records Sold in the Study Period	6.06
% of Value Sold in the Study Period	7.39

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	256	95	24.49	110.52
2007	260	100	23.14	109.7
2006	263	96	19.09	105.43
2005	222	98	19.64	105.66

2009 Commission Summary

45 Holt

Commercial Real Property - Current

Number of Sales	48	COD	27.59
Total Sales Price	\$3,882,650	PRD	104.59
Total Adj. Sales Price	\$3,702,145	COV	38.52
Total Assessed Value	\$3,302,410	STD	35.94
Avg. Adj. Sales Price	\$77,128	Avg. Absolute Deviation	26.20
Avg. Assessed Value	\$68,800	Average Assessed Value of the Base	\$76,857
Median	95	Wgt. Mean	89
Mean	93	Max	202
Min	17		

Confidence Interval - Current

95% Median C.I	85.34 to 102.10
95% Mean C.I	83.13 to 103.47
95% Wgt. Mean C.I	79.07 to 99.33

% of Value of the Class of all Real Property Value in the County 4.36

% of Records Sold in the Study Period 6.41

% of Value Sold in the Study Period 5.74

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	52	95	23.09	103.41
2007	57	100	22.72	95.05
2006	49	96	25.52	108.33
2005	48	96	24.2	107.49

2009 Commission Summary

45 Holt

Agricultural Land - Current

Number of Sales	198	COD	20.40
Total Sales Price	\$65,320,832	PRD	107.13
Total Adj. Sales Price	\$60,745,381	COV	28.83
Total Assessed Value	\$41,136,305	STD	20.92
Avg. Adj. Sales Price	\$306,795	Avg. Absolute Deviation	14.60
Avg. Assessed Value	\$207,759	Average Assessed Value of the Base	\$149,825
Median	72	Wgt. Mean	68
Mean	73	Max	215.71
Min	24.70		

Confidence Interval - Current

95% Median C.I	68.26 to 73.91
95% Mean C.I	69.64 to 75.46
95% Wgt. Mean C.I	64.75 to 70.69

% of Value of the Class of all Real Property Value in the County	79.16
% of Records Sold in the Study Period	2.84
% of Value Sold in the Study Period	1.99

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	197	72	20.63	105.08
2007	186	72	23.73	103.23
2006	194	77	23.09	100.38
2005	161	78	25.87	103

2009 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. S. Supp., 2005). 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 this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (IAAO). My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Holt County is 97.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Holt County is not in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Holt County is 95.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Holt County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Holt County is 72.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Holt County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	281	MEDIAN:	91	COV:	47.89	95% Median C.I.:	89.11 to 94.41
TOTAL Sales Price:	17,915,942	WGT. MEAN:	90	STD:	47.92	95% Wgt. Mean C.I.:	87.83 to 92.52
TOTAL Adj.Sales Price:	17,850,642	MEAN:	100	AVG.ABS.DEV:	24.47	95% Mean C.I.:	94.46 to 105.67
TOTAL Assessed Value:	16,096,755						
AVG. Adj. Sales Price:	63,525	COD:	26.86	MAX Sales Ratio:	515.00		
AVG. Assessed Value:	57,283	PRD:	110.97	MIN Sales Ratio:	28.80		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	43	92.28	99.58	93.75	20.51	106.22	43.77	170.20	88.11 to 107.85	68,895	64,587
10/01/06 TO 12/31/06	24	90.06	106.13	90.77	31.05	116.92	51.43	227.20	81.30 to 100.41	46,302	42,029
01/01/07 TO 03/31/07	23	92.31	96.23	90.77	21.56	106.02	44.48	190.30	80.46 to 97.53	64,536	58,580
04/01/07 TO 06/30/07	37	95.77	97.41	93.92	19.47	103.72	48.87	158.54	86.70 to 101.66	70,155	65,890
07/01/07 TO 09/30/07	52	88.82	89.39	86.52	19.25	103.32	56.61	183.75	78.44 to 97.04	73,765	63,821
10/01/07 TO 12/31/07	33	98.83	108.26	90.78	31.26	119.25	48.67	329.29	83.35 to 115.84	42,868	38,918
01/01/08 TO 03/31/08	31	91.13	109.93	86.51	37.20	127.08	56.23	515.00	78.40 to 103.38	59,178	51,194
04/01/08 TO 06/30/08	38	91.01	101.14	89.42	35.16	113.11	28.80	513.00	78.89 to 98.94	68,731	61,458
____Study Years____											
07/01/06 TO 06/30/07	127	92.28	99.58	92.86	22.65	107.24	43.77	227.20	89.25 to 96.48	64,203	59,616
07/01/07 TO 06/30/08	154	90.56	100.47	87.92	30.26	114.27	28.80	515.00	86.59 to 97.02	62,966	55,360
____Calendar Yrs____											
01/01/07 TO 12/31/07	145	92.05	96.82	89.90	23.36	107.69	44.48	329.29	88.16 to 97.11	64,348	57,850
____ALL____											
	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMELIA	1	62.56	62.56	62.56			62.56	62.56	N/A	9,000	5,630
AMELIA V	1	100.56	100.56	100.56			100.56	100.56	N/A	4,500	4,525
ATKINSON	43	91.00	105.03	91.68	32.72	114.57	44.48	329.29	83.66 to 101.57	59,855	54,873
CHAMBERS	12	113.21	107.85	92.34	30.55	116.79	28.80	222.00	61.91 to 137.15	29,962	27,668
EWING	11	98.94	98.90	92.29	25.97	107.17	44.80	159.40	54.73 to 155.90	10,618	9,799
INMAN	1	89.11	89.11	89.11			89.11	89.11	N/A	33,000	29,405
O'NEILL	131	90.85	102.07	90.31	25.88	113.03	48.67	515.00	88.11 to 95.13	65,954	59,560
PAGE	5	71.21	87.97	77.63	24.36	113.33	69.80	120.33	N/A	20,300	15,758
RURAL	50	89.51	92.85	88.03	22.04	105.47	43.77	190.30	83.68 to 96.48	91,933	80,932
STUART	26	93.56	96.70	93.94	24.21	102.94	51.43	183.75	76.84 to 103.92	54,455	51,154
____ALL____											
	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	229	91.83	101.80	90.93	27.81	111.95	28.80	515.00	89.25 to 95.83	57,818	52,576
2	26	96.13	99.95	93.60	16.49	106.79	55.01	151.22	87.45 to 105.85	95,402	89,292
3	26	78.03	84.88	81.47	27.78	104.18	43.77	190.30	62.92 to 93.41	81,911	66,736
____ALL____											
	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	255	91.12	99.16	90.25	25.36	109.87	36.95	515.00	89.11 to 94.41	68,456	61,782
2	26	93.21	108.97	86.80	40.55	125.55	28.80	513.00	78.40 to 114.98	15,162	13,160
____ALL____											
	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	279	91.61	100.34	90.26	26.68	111.17	28.80	515.00	89.11 to 94.72	63,788	57,575
06											
07	2	61.98	61.98	62.18	40.38	99.66	36.95	87.00	N/A	26,775	16,650
____ALL____											
	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	2	139.71	139.71	100.35	36.22	139.22	89.11	190.30	N/A	18,562	18,627
08-0036											
08-0050											
36-0100											
45-0007	165	90.85	100.67	90.22	24.63	111.58	48.67	515.00	88.68 to 94.38	69,715	62,895
45-0029	15	90.60	93.37	84.26	25.60	110.80	44.80	159.40	69.80 to 106.00	15,953	13,442
45-0044	27	95.06	97.02	95.09	23.34	102.03	51.43	183.75	76.84 to 105.24	58,364	55,495
45-0137	13	111.88	103.22	85.11	32.95	121.28	28.80	222.00	47.65 to 137.15	33,003	28,088
45-0239	59	90.39	99.45	88.94	29.87	111.82	43.77	329.29	81.48 to 98.17	68,920	61,296
54-0583											
92-0045											
NonValid School											
____ALL____											
	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	34	95.28	111.19	98.92	42.26	112.41	28.80	513.00	86.22 to 118.30	20,169	19,951
Prior TO 1860											
1860 TO 1899	10	107.13	118.67	95.80	35.05	123.88	48.87	222.00	69.08 to 159.40	27,100	25,960
1900 TO 1919	41	93.63	104.59	85.33	32.02	122.57	43.77	329.29	84.45 to 107.36	29,752	25,388
1920 TO 1939	32	89.32	105.11	84.98	39.21	123.69	48.67	515.00	77.25 to 103.92	40,304	34,249
1940 TO 1949	22	90.99	98.25	91.51	20.42	107.37	58.78	170.20	77.71 to 106.18	53,579	49,030
1950 TO 1959	25	99.27	102.83	95.16	21.20	108.06	61.66	227.20	88.47 to 107.68	55,747	53,048
1960 TO 1969	34	90.19	95.76	90.76	16.37	105.51	60.89	184.93	83.35 to 95.06	88,636	80,450
1970 TO 1979	40	87.40	89.96	87.24	20.32	103.12	47.65	148.62	78.16 to 94.16	91,642	79,946
1980 TO 1989	23	93.63	89.49	90.79	14.98	98.57	44.48	119.41	81.06 to 100.40	93,173	84,595
1990 TO 1994	4	89.26	90.39	83.74	18.28	107.95	70.26	112.80	N/A	79,312	66,412
1995 TO 1999	9	91.61	93.74	91.60	9.30	102.33	73.89	118.30	85.78 to 100.16	159,416	146,029
2000 TO Present	7	89.25	92.83	93.59	9.50	99.18	72.95	119.28	72.95 to 119.28	176,785	165,461
ALL	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	12	122.37	180.16	137.53	74.25	131.00	57.00	515.00	86.22 to 190.30	3,068	4,220
5000 TO 9999	23	118.30	134.51	132.81	40.75	101.28	28.80	329.29	98.26 to 159.40	6,579	8,738
Total \$											
1 TO 9999	35	120.33	150.16	133.73	52.34	112.28	28.80	515.00	100.56 to 155.90	5,375	7,189
10000 TO 29999	56	101.04	104.65	104.30	24.85	100.33	36.95	184.93	95.13 to 109.79	20,142	21,008
30000 TO 59999	63	90.34	95.26	94.74	22.27	100.55	52.96	158.21	86.70 to 98.88	43,503	41,214
60000 TO 99999	73	86.90	84.81	84.82	15.34	99.98	43.77	140.46	80.46 to 89.72	78,062	66,215
100000 TO 149999	34	88.13	88.93	89.16	12.87	99.73	61.91	119.41	81.06 to 92.31	123,254	109,897
150000 TO 249999	19	89.25	88.77	88.72	8.43	100.06	68.60	105.85	83.68 to 94.72	188,663	167,378
250000 TO 499999	1	100.52	100.52	100.52			100.52	100.52	N/A	320,000	321,670
ALL	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 5

State Stat Run

Type: Qualified

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AVG. Assessed Value:	57,283	PRD:	110.97	MIN Sales Ratio:	28.80		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	11	94.38	123.09	84.47	64.98	145.72	28.80	513.00	44.80 to 133.83	3,409	2,879
5000 TO 9999	22	109.62	129.14	93.13	47.70	138.66	36.95	515.00	72.00 to 155.90	8,148	7,589
Total \$											
1 TO 9999	33	100.56	127.12	91.63	56.09	138.73	28.80	515.00	86.22 to 122.74	6,568	6,019
10000 TO 29999	67	95.83	103.38	88.43	31.47	116.91	44.48	329.29	84.45 to 102.46	23,301	20,605
30000 TO 59999	68	89.86	94.98	86.65	25.56	109.61	43.77	184.93	86.59 to 98.83	49,877	43,220
60000 TO 99999	69	89.26	93.27	90.10	14.33	103.52	61.91	158.21	86.86 to 94.14	83,285	75,044
100000 TO 149999	25	90.39	91.42	89.74	12.22	101.87	68.60	130.61	81.95 to 96.38	129,826	116,504
150000 TO 249999	18	92.75	95.37	93.99	10.94	101.47	73.89	119.41	85.78 to 105.24	187,144	175,901
250000 TO 499999	1	100.52	100.52	100.52			100.52	100.52	N/A	320,000	321,670
ALL											
	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	34	95.28	111.19	98.92	42.26	112.41	28.80	513.00	86.22 to 118.30	20,169	19,951
10	15	100.16	131.01	92.72	50.97	141.29	61.91	515.00	76.37 to 142.66	47,823	44,343
15	9	101.75	116.72	91.44	38.39	127.64	65.00	227.20	67.99 to 173.20	35,527	32,487
20	58	90.47	102.47	89.63	29.56	114.34	48.67	329.29	85.65 to 100.61	38,562	34,561
25	34	92.25	95.48	90.67	20.64	105.31	52.96	162.40	86.79 to 103.54	47,201	42,795
30	98	89.63	92.61	87.49	20.59	105.86	43.77	184.93	83.35 to 94.14	79,007	69,122
35	25	90.17	92.31	91.55	11.21	100.83	60.89	140.46	86.75 to 96.38	129,523	118,578
40	7	90.39	92.64	95.49	9.72	97.01	71.15	119.28	71.15 to 119.28	140,785	134,441
45	1	100.52	100.52	100.52			100.52	100.52	N/A	320,000	321,670
ALL											
	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	281	MEDIAN:	91	COV:	47.89	95% Median C.I.:	89.11 to 94.41
TOTAL Sales Price:	17,915,942	WGT. MEAN:	90	STD:	47.92	95% Wgt. Mean C.I.:	87.83 to 92.52
TOTAL Adj.Sales Price:	17,850,642	MEAN:	100	AVG.ABS.DEV:	24.47	95% Mean C.I.:	94.46 to 105.67
TOTAL Assessed Value:	16,096,755						
AVG. Adj. Sales Price:	63,525	COD:	26.86	MAX Sales Ratio:	515.00		
AVG. Assessed Value:	57,283	PRD:	110.97	MIN Sales Ratio:	28.80		

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	35	94.72	109.29	97.01	42.81	112.66	28.80	513.00	86.22 to 114.98	20,307	19,699
100	14	74.42	86.02	72.54	32.20	118.58	47.65	156.60	60.80 to 106.00	39,014	28,300
101	192	92.34	101.41	90.82	24.18	111.66	48.67	515.00	89.26 to 97.11	71,329	64,782
102	11	78.89	85.97	91.51	25.88	93.94	43.77	128.40	55.01 to 113.57	89,977	82,341
103	2	102.17	102.17	101.70	5.56	100.46	96.48	107.85	N/A	82,250	83,650
104	19	87.59	91.71	86.08	23.52	106.54	48.87	158.54	71.21 to 102.14	55,533	47,804
106	2	118.87	118.87	120.98	7.63	98.25	109.79	127.94	N/A	36,500	44,157
111	6	83.94	81.52	81.68	7.42	99.80	67.99	89.72	67.99 to 89.72	102,664	83,857
ALL	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283
CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	34	95.28	111.19	98.92	42.26	112.41	28.80	513.00	86.22 to 118.30	20,169	19,951
10	1	145.40	145.40	145.40			145.40	145.40	N/A	5,000	7,270
15	3	112.60	232.47	96.20	131.79	241.64	69.80	515.00	N/A	13,833	13,308
20	10	88.80	94.46	91.55	21.81	103.18	62.56	169.00	65.00 to 111.88	22,350	20,460
25	18	99.16	95.94	84.22	22.85	113.91	48.67	156.60	78.16 to 109.79	27,600	23,245
30	117	89.99	97.76	88.96	23.82	109.89	44.48	227.20	87.89 to 98.09	75,331	67,017
35	54	89.72	95.84	90.02	20.91	106.46	43.77	170.20	85.33 to 97.02	76,903	69,228
40	42	91.59	96.17	92.76	21.19	103.67	54.73	329.29	86.79 to 98.17	79,099	73,376
50	2	85.74	85.74	79.59	9.83	107.72	77.31	94.16	N/A	54,650	43,495
ALL	281	91.13	100.07	90.17	26.86	110.97	28.80	515.00	89.11 to 94.41	63,525	57,283

Holt County 2009 Assessment Actions taken to address the following property classes/subclasses:

Residential

For assessment year 2009 the Assessor performed a market analysis on the assessor location of O'Neill. Through the analysis it was determined to delete the economic factor on all improvements.

In the assessor location of Atkinson the economic factor was reduced on all improvements based on the market analysis performed. Also, in Atkinson the lot values in one subdivision were increased.

The Chambers assessor location was reviewed and adjustments were made accordingly. Through sales verification it was determined adjustments would need to be made to some sales as errors were found.

The Rural assessor location received a 15% increase based on a market analysis performed.

The Holt County Assessor reviewed all residential sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

Pickup work was completed and placed on the 2009 assessment roll.

2009 Assessment Survey for Holt County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor and Deputy
2.	Valuation done by:
	Assessor, Deputy and staff determine the valuation, with the assessor being responsible for the final value of the property.
3.	Pickup work done by whom:
	Assessor and Deputy
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2002 Marshall-Swift for all towns, rural residential and Ag Dwellings
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2004 for all towns, rural residential and Ag Dwellings
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	9 Assessor Locations – Atkinson, Chambers, Emmet, Ewing, Inman, O’Neill, Page, Stuart and Rural
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	These assessor locations are defined by location, specifically by town and rural
9.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes, Assessor Locations are a unique usable valuation grouping

10.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits <i>of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	There is no market significance of the suburban location as this location is only a geographic grouping based on the REGS
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Yes, both dwellings are valued in a manner that provides the same relationship to the market

Residential Permit Numbers:

Permits	Information Statements	Other	Total
67	0	30	97

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	266	MEDIAN:	97	COV:	39.52	95% Median C.I.:	95.83 to 98.85
TOTAL Sales Price:	16,948,742	WGT. MEAN:	95	STD:	40.37	95% Wgt. Mean C.I.:	92.80 to 97.69
TOTAL Adj.Sales Price:	16,883,442	MEAN:	102	AVG.ABS.DEV:	21.81	95% Mean C.I.:	97.30 to 107.00
TOTAL Assessed Value:	16,080,295						
AVG. Adj. Sales Price:	63,471	COD:	22.38	MAX Sales Ratio:	543.67		
AVG. Assessed Value:	60,452	PRD:	107.25	MIN Sales Ratio:	28.80		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
_____Qrtrs_____												
07/01/06 TO 09/30/06	42	99.95	102.27	100.56	15.41	101.70	44.80	184.59	94.85 to 106.47		67,053	67,426
10/01/06 TO 12/31/06	23	98.28	112.63	99.45	27.02	113.25	51.43	243.12	91.32 to 105.44		47,880	47,618
01/01/07 TO 03/31/07	20	95.34	99.45	94.73	20.41	104.98	46.98	190.30	86.88 to 102.64		62,216	58,938
04/01/07 TO 06/30/07	34	99.08	99.67	97.11	17.53	102.63	53.61	170.12	87.55 to 105.85		73,184	71,070
07/01/07 TO 09/30/07	50	96.14	95.31	92.96	18.60	102.53	31.55	183.75	86.84 to 99.93		70,626	65,654
10/01/07 TO 12/31/07	32	102.07	108.06	96.25	24.97	112.27	52.33	184.71	89.37 to 124.26		43,958	42,309
01/01/08 TO 03/31/08	29	96.63	115.63	89.84	37.57	128.71	57.52	543.67	83.32 to 110.57		60,692	54,524
04/01/08 TO 06/30/08	36	93.77	92.55	92.30	22.76	100.26	28.80	200.13	83.02 to 101.01		70,425	65,004
_____Study Years_____												
07/01/06 TO 06/30/07	119	97.98	103.05	98.33	19.29	104.81	44.80	243.12	95.83 to 101.32		64,286	63,212
07/01/07 TO 06/30/08	147	96.63	101.42	92.69	24.99	109.42	28.80	543.67	91.50 to 99.17		62,811	58,217
_____Calendar Yrs_____												
01/01/07 TO 12/31/07	136	96.64	100.01	94.94	20.61	105.34	31.55	190.30	94.84 to 99.93		63,754	60,527
_____ALL_____												
	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85		63,471	60,452

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
AMELIA	1	62.56	62.56	62.56			62.56	62.56	N/A		9,000	5,630
AMELIA V	1	100.56	100.56	100.56			100.56	100.56	N/A		4,500	4,525
ATKINSON	43	97.98	106.40	96.51	26.49	110.24	46.98	243.12	90.10 to 102.07		59,855	57,769
CHAMBERS	11	98.76	99.31	87.04	32.58	114.09	28.80	222.00	36.95 to 120.44		31,959	27,817
EWING	10	100.35	100.24	92.82	27.44	108.00	44.80	159.40	54.73 to 155.90		10,680	9,913
INMAN	1	89.11	89.11	89.11			89.11	89.11	N/A		33,000	29,405
O'NEILL	125	97.70	104.45	96.54	20.71	108.19	31.55	543.67	95.83 to 101.80		66,871	64,561
PAGE	5	71.21	87.97	77.63	24.36	113.33	69.80	120.33	N/A		20,300	15,758
RURAL	44	96.13	97.38	93.30	20.38	104.37	53.61	190.30	86.59 to 102.42		90,520	84,458
STUART	25	96.28	98.74	94.50	20.61	104.49	51.43	183.75	86.84 to 100.07		54,455	51,458
_____ALL_____												
	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85		63,471	60,452

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
1	220	97.85	103.29	95.86	22.76	107.75	28.80	543.67	95.90 to 100.07		58,577	56,154
2	24	96.13	99.56	94.07	15.84	105.84	62.67	151.22	86.70 to 106.18		93,039	87,518
3	22	94.89	93.57	92.20	25.61	101.48	53.61	190.30	66.29 to 102.42		80,157	73,902
_____ALL_____												
	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85		63,471	60,452

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	266	MEDIAN:	97	COV:	39.52	95% Median C.I.:	95.83 to 98.85
TOTAL Sales Price:	16,948,742	WGT. MEAN:	95	STD:	40.37	95% Wgt. Mean C.I.:	92.80 to 97.69
TOTAL Adj.Sales Price:	16,883,442	MEAN:	102	AVG.ABS.DEV:	21.81	95% Mean C.I.:	97.30 to 107.00
TOTAL Assessed Value:	16,080,295						
AVG. Adj. Sales Price:	63,471	COD:	22.38	MAX Sales Ratio:	543.67		
AVG. Assessed Value:	60,452	PRD:	107.25	MIN Sales Ratio:	28.80		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	242	97.76	103.05	95.46	22.12	107.95	31.55	543.67	96.06 to 99.17	68,312	65,213
2	24	91.65	93.04	84.91	25.45	109.57	28.80	151.22	78.40 to 114.98	14,655	12,444
____ALL____											
	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85	63,471	60,452

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	264	97.62	102.45	95.35	22.24	107.45	28.80	543.67	95.90 to 98.94	63,749	60,783
06											
07	2	62.35	62.35	62.56	40.73	99.66	36.95	87.74	N/A	26,775	16,750
____ALL____											
	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85	63,471	60,452

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	2	139.71	139.71	100.35	36.22	139.22	89.11	190.30	N/A	18,562	18,627
08-0036											
08-0050											
36-0100											
45-0007	154	97.56	103.45	96.02	20.70	107.74	31.55	543.67	95.33 to 101.80	69,834	67,052
45-0029	14	96.55	95.66	91.97	24.76	104.02	44.80	159.40	69.80 to 112.75	16,378	15,063
45-0044	26	97.19	98.99	95.63	19.99	103.52	51.43	183.75	86.84 to 102.46	58,515	55,955
45-0137	12	98.66	95.61	81.74	33.59	116.97	28.80	222.00	54.94 to 114.30	35,087	28,680
45-0239	58	97.07	101.74	94.57	24.00	107.58	46.98	243.12	90.10 to 100.52	67,587	63,915
54-0583											
92-0045											
NonValid School											
____ALL____											
	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85	63,471	60,452

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	266	MEDIAN:	97	COV:	39.52	95% Median C.I.:	95.83 to 98.85
TOTAL Sales Price:	16,948,742	WGT. MEAN:	95	STD:	40.37	95% Wgt. Mean C.I.:	92.80 to 97.69
TOTAL Adj.Sales Price:	16,883,442	MEAN:	102	AVG.ABS.DEV:	21.81	95% Mean C.I.:	97.30 to 107.00
TOTAL Assessed Value:	16,080,295						
AVG. Adj. Sales Price:	63,471	COD:	22.38	MAX Sales Ratio:	543.67		
AVG. Assessed Value:	60,452	PRD:	107.25	MIN Sales Ratio:	28.80		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	32	96.32	100.68	103.70	31.59	97.09	28.80	190.30	86.22 to 118.30	20,101	20,845
Prior TO 1860											
1860 TO 1899	10	110.99	123.17	101.39	33.64	121.47	53.61	222.00	73.48 to 170.12	27,100	27,477
1900 TO 1919	39	101.31	103.75	90.84	21.67	114.21	62.52	184.71	90.10 to 108.48	30,444	27,654
1920 TO 1939	31	91.32	109.87	89.08	38.48	123.34	52.33	543.67	83.32 to 103.92	41,346	36,832
1940 TO 1949	22	98.16	104.54	97.89	17.84	106.80	74.00	184.59	91.98 to 106.64	53,579	52,447
1950 TO 1959	23	98.83	106.14	99.07	17.85	107.14	69.02	243.12	94.84 to 109.45	55,619	55,103
1960 TO 1969	31	97.29	101.91	97.38	15.68	104.65	66.07	200.13	88.87 to 101.32	91,455	89,062
1970 TO 1979	40	95.24	93.47	91.20	18.74	102.49	31.55	160.20	83.68 to 98.73	91,642	83,576
1980 TO 1989	21	95.77	93.10	94.70	15.80	98.30	46.98	128.35	84.91 to 105.85	92,404	87,511
1990 TO 1994	2	91.92	91.92	92.01	14.35	99.91	78.73	105.11	N/A	75,500	69,465
1995 TO 1999	8	99.93	103.39	102.14	8.37	101.23	92.48	124.67	92.48 to 124.67	151,531	154,775
2000 TO Present	7	96.47	94.46	95.19	5.57	99.23	78.71	102.42	78.71 to 102.42	176,785	168,286
ALL	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85	63,471	60,452

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	12	112.50	148.66	133.27	55.08	111.55	57.00	543.67	86.22 to 151.22	3,068	4,089
5000 TO 9999	22	119.32	129.32	126.84	36.66	101.96	28.80	243.12	96.80 to 163.70	6,515	8,263
Total \$											
1 TO 9999	34	119.32	136.14	128.15	42.05	106.24	28.80	543.67	97.70 to 151.22	5,298	6,790
10000 TO 29999	51	103.56	104.69	105.09	22.19	99.63	36.95	200.13	98.57 to 108.48	20,254	21,284
30000 TO 59999	60	96.75	100.83	100.25	21.68	100.58	54.15	176.89	89.37 to 105.44	43,162	43,271
60000 TO 99999	70	94.85	90.61	90.71	14.38	99.89	31.55	141.12	87.65 to 96.48	78,129	70,871
100000 TO 149999	32	94.29	93.97	94.24	11.17	99.72	61.91	127.14	87.56 to 98.23	122,793	115,717
150000 TO 249999	18	97.41	94.65	94.64	8.54	100.01	73.49	113.30	85.21 to 102.42	186,783	176,776
250000 TO 499999	1	100.52	100.52	100.52			100.52	100.52	N/A	320,000	321,670
ALL	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85	63,471	60,452

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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TOTAL Assessed Value:	16,080,295						
AVG. Adj. Sales Price:	63,471	COD:	22.38	MAX Sales Ratio:	543.67		
AVG. Assessed Value:	60,452	PRD:	107.25	MIN Sales Ratio:	28.80		

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(!: Derived)

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	11	94.38	86.12	79.13	25.17	108.83	28.80	133.83	44.80 to 122.00	3,409	2,697
5000 TO 9999	19	118.30	138.96	99.50	49.05	139.66	36.95	543.67	72.00 to 159.40	7,461	7,424
Total \$											
1 TO 9999	30	101.78	119.58	95.24	46.64	125.56	28.80	543.67	86.22 to 122.74	5,975	5,691
10000 TO 29999	57	98.94	101.03	86.03	25.56	117.44	31.55	243.12	89.11 to 106.02	22,431	19,297
30000 TO 59999	67	93.63	100.35	91.92	25.68	109.16	53.61	200.13	86.59 to 104.52	46,951	43,159
60000 TO 99999	65	96.41	99.99	97.03	13.06	103.05	61.91	176.89	94.85 to 98.59	79,043	76,696
100000 TO 149999	28	96.20	96.18	94.48	11.18	101.80	73.49	141.12	87.79 to 98.73	125,567	118,640
150000 TO 249999	18	100.09	100.54	99.48	9.25	101.06	83.68	127.14	92.48 to 105.85	183,672	182,725
250000 TO 499999	1	100.52	100.52	100.52			100.52	100.52	N/A	320,000	321,670
ALL											
	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85	63,471	60,452

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	32	96.32	100.68	103.70	31.59	97.09	28.80	190.30	86.22 to 118.30	20,101	20,845
10	15	102.07	136.04	98.24	48.99	138.48	61.91	543.67	93.63 to 134.93	47,823	46,980
15	9	101.75	116.87	92.80	33.10	125.94	69.80	243.12	73.14 to 145.47	35,527	32,970
20	54	96.91	103.48	94.12	22.53	109.95	52.33	222.00	90.63 to 104.52	40,298	37,927
25	34	98.66	96.61	91.78	17.73	105.26	31.55	170.12	89.11 to 106.02	47,201	43,322
30	92	96.15	98.92	94.22	19.26	104.99	46.98	200.13	91.94 to 100.07	79,426	74,838
35	23	98.35	96.05	96.02	9.85	100.03	66.07	118.05	88.95 to 101.09	131,819	126,573
40	6	98.11	95.79	101.29	7.78	94.57	71.15	113.30	71.15 to 113.30	127,166	128,800
45	1	100.52	100.52	100.52			100.52	100.52	N/A	320,000	321,670
ALL											
	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85	63,471	60,452

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	266	MEDIAN:	97	COV:	39.52	95% Median C.I.:	95.83 to 98.85
TOTAL Sales Price:	16,948,742	WGT. MEAN:	95	STD:	40.37	95% Wgt. Mean C.I.:	92.80 to 97.69
TOTAL Adj.Sales Price:	16,883,442	MEAN:	102	AVG.ABS.DEV:	21.81	95% Mean C.I.:	97.30 to 107.00
TOTAL Assessed Value:	16,080,295						
AVG. Adj. Sales Price:	63,471	COD:	22.38	MAX Sales Ratio:	543.67		
AVG. Assessed Value:	60,452	PRD:	107.25	MIN Sales Ratio:	28.80		

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(!: Derived)

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	33	95.83	99.05	101.58	32.33	97.51	28.80	190.30	86.22 to 114.98	20,250	20,569
100	14	78.21	87.50	75.87	27.53	115.33	54.73	163.70	66.07 to 109.08	39,014	29,598
101	179	98.38	105.04	96.01	20.39	109.41	31.55	543.67	96.28 to 101.01	71,344	68,497
102	11	100.52	94.10	97.35	19.37	96.66	62.52	138.26	62.67 to 116.70	89,977	87,594
103	2	106.49	106.49	105.67	9.40	100.78	96.48	116.50	N/A	82,250	86,912
104	19	94.74	97.42	91.40	24.14	106.59	53.61	170.12	73.48 to 110.57	55,533	50,758
106	2	128.23	128.23	130.64	8.08	98.15	117.86	138.59	N/A	36,500	47,682
111	6	87.16	86.72	85.87	8.93	100.99	73.14	96.47	73.14 to 96.47	102,664	88,160
ALL	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85	63,471	60,452

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	32	96.32	100.68	103.70	31.59	97.09	28.80	190.30	86.22 to 118.30	20,101	20,845
10	1	145.40	145.40	145.40			145.40	145.40	N/A	5,000	7,270
15	3	117.60	243.69	98.45	134.32	247.54	69.80	543.67	N/A	13,833	13,618
20	7	87.74	101.19	97.72	25.54	103.55	62.56	179.90	62.56 to 179.90	26,142	25,546
25	17	99.93	100.67	91.23	21.42	110.35	52.33	163.70	73.48 to 117.86	28,047	25,587
30	110	97.32	102.01	94.59	20.94	107.85	31.55	243.12	94.03 to 100.07	73,859	69,860
35	52	97.43	100.19	95.52	17.89	104.89	54.15	184.59	91.32 to 104.96	76,496	73,066
40	42	97.47	96.32	95.55	14.23	100.81	54.73	184.71	89.11 to 100.52	79,099	75,575
50	2	88.91	88.91	85.09	5.90	104.50	83.67	94.16	N/A	54,650	46,500
ALL	266	97.47	102.15	95.24	22.38	107.25	28.80	543.67	95.83 to 98.85	63,471	60,452

2009 Correlation Section
for Holt County

Residential Real Property

I. Correlation

RESIDENTIAL: The opinion of the Division is that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

The assessment actions for 2009 were applied to the population by the County and the statistics indicate all subclasses with a sufficient number of sales are valued within the statutory range.

**2009 Correlation Section
for Holt County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2009	438	266	60.73
2008	419	256	61.10
2007	404	260	64.36
2006	419	263	62.77
2005	424	222	52.36

RESIDENTIAL: Table II indicates that the County has utilized an acceptable portion of the available sales and the measurement of the class of property was done with all available arm's length sales.

The Holt County Assessor reviewed all residential sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

2009 Correlation Section
for Holt County

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section
for Holt County**

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio
Continued**

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	91	6.12	97	97
2008	93.32	2.84	96	94.89
2007	94	5.52	99	100
2006	96	0.22	97	96
2005	98	0.64	99	98

RESIDENTIAL: The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner.

2009 Correlation Section
for Holt County

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section
for Holt County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
5.68	2009	6.12
2.61	2008	2.84
11.44	2007	8.96
1.24	2006	0.22
0.81	2005	0.64

RESIDENTIAL: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.

**2009 Correlation Section
for Holt County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

**2009 Correlation Section
for Holt County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	97	95	102

RESIDENTIAL:Both the median and weighted mean measures of central tendency are within the acceptable range. The mean measure is outside the range, but can be attributed to outlier sales.

**2009 Correlation Section
for Holt County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	22.38	107.25
Difference	7.38	4.25

RESIDENTIAL: The coefficient of dispersion and price related differential are both outside the acceptable range. These quality statistics do not support assessment uniformity or assessment vertical uniformity.

**2009 Correlation Section
for Holt County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	281	266	-15
Median	91	97	6
Wgt. Mean	90	95	5
Mean	100	102	2
COD	26.86	22.38	-4.48
PRD	110.97	107.25	-3.72
Minimum	28.80	28.80	0.00
Maximum	515.00	543.67	28.67

RESIDENTIAL: The change between the preliminary statistics and the R&O statistics is consistent with the assessment actions reported for this class of property by the County. The change in the number of sales is attributable to the removal of those sales that experienced significant physical or economic changes after the sale occurred.

**2009 Correlation Section
for Holt County**

VIII. Trended Ratio Analysis

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	R&O Statistics	Trended Ratio	Difference
Number of Sales	266	239	27
Median	97	99	-2
Wgt. Mean	95	95	0
Mean	102	109	-7
COD	22.38	33.64	-11.26
PRD	107.25	114.56	-7.31
Minimum	28.80	7.10	21.70
Maximum	543.67	562.04	-18.37

In comparing the two sets of statistics in the above table you will notice the Trended Statistics have twenty-seven less sales than the R&O Statistics. The sales were removed from the analysis as they were split off from the original parcel or substantially changed since the date of sale. The split off sales did not have a prior year value, thus the reason for not figuring them into the Trended Statistics.

It appears the two sets of statistics are fairly similar. There is no reason to believe the sales file is not representative of the population, or the sold properties have been treated differently than the unsold properties.

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	48	MEDIAN:	95	COV:	37.77	95% Median C.I.:	85.34 to 102.10
TOTAL Sales Price:	3,882,650	WGT. MEAN:	89	STD:	35.18	95% Wgt. Mean C.I.:	78.96 to 99.22
TOTAL Adj.Sales Price:	3,702,145	MEAN:	93	AVG.ABS.DEV:	25.76	95% Mean C.I.:	83.20 to 103.11
TOTAL Assessed Value:	3,298,225						
AVG. Adj. Sales Price:	77,128	COD:	27.13	MAX Sales Ratio:	202.42		
AVG. Assessed Value:	68,713	PRD:	104.57	MIN Sales Ratio:	16.90		

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(!: Derived)

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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
____Qrtrs____											
07/01/05 TO 09/30/05	7	102.10	106.98	97.00	20.14	110.29	61.72	142.20	61.72 to 142.20	112,071	108,705
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	7	104.50	105.62	103.81	14.66	101.74	70.91	138.42	70.91 to 138.42	51,771	53,743
04/01/06 TO 06/30/06	5	85.34	79.35	80.55	19.04	98.51	52.42	105.00	N/A	73,500	59,201
07/01/06 TO 09/30/06	3	51.81	64.92	51.21	34.89	126.76	44.36	98.59	N/A	92,665	47,456
10/01/06 TO 12/31/06	3	100.51	108.69	111.39	16.93	97.58	87.26	138.30	N/A	47,233	52,613
01/01/07 TO 03/31/07	2	80.85	80.85	94.09	50.68	85.92	39.87	121.82	N/A	33,250	31,285
04/01/07 TO 06/30/07	3	70.76	75.93	74.83	15.18	101.47	62.41	94.63	N/A	71,350	53,391
07/01/07 TO 09/30/07	6	101.12	98.91	111.60	32.15	88.63	16.90	169.44	16.90 to 169.44	67,250	75,050
10/01/07 TO 12/31/07	5	80.57	76.20	81.81	32.29	93.15	25.85	118.95	N/A	66,600	54,484
01/01/08 TO 03/31/08	4	85.42	111.49	79.59	43.90	140.09	72.71	202.42	N/A	125,000	99,486
04/01/08 TO 06/30/08	3	85.74	85.28	88.23	25.08	96.66	52.80	117.30	N/A	83,666	73,820
____Study Years____											
07/01/05 TO 06/30/06	19	100.10	99.21	94.63	19.52	104.83	52.42	142.20	85.34 to 111.21	79,705	75,428
07/01/06 TO 06/30/07	11	87.26	82.76	74.68	29.65	110.81	39.87	138.30	44.36 to 121.82	63,658	47,541
07/01/07 TO 06/30/08	18	90.65	93.13	90.23	34.72	103.21	16.90	202.42	72.71 to 117.30	82,638	74,562
____Calendar Yrs____											
01/01/06 TO 12/31/06	18	95.68	92.05	84.59	22.02	108.82	44.36	138.42	70.91 to 105.00	63,866	54,023
01/01/07 TO 12/31/07	16	90.17	85.25	92.96	33.35	91.70	16.90	169.44	59.33 to 118.95	63,565	59,091
____ALL____											
	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
ATKINSON	12	93.60	87.75	84.87	21.46	103.39	25.85	119.15	62.65 to 111.00	54,083	45,900
CHAMBERS	3	104.50	87.87	82.32	39.97	106.73	16.90	142.20	N/A	5,166	4,253
EWING	3	96.59	117.14	98.58	51.77	118.83	52.42	202.42	N/A	20,333	20,045
O'NEILL	24	94.95	95.22	92.17	26.09	103.31	44.36	169.44	70.91 to 111.21	100,060	92,224
RURAL	6	91.41	86.37	80.17	20.67	107.73	39.87	121.63	39.87 to 121.63	95,866	76,856
____ALL____											
	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	48	MEDIAN:	95	COV:	37.77	95% Median C.I.:	85.34 to 102.10
TOTAL Sales Price:	3,882,650	WGT. MEAN:	89	STD:	35.18	95% Wgt. Mean C.I.:	78.96 to 99.22
TOTAL Adj.Sales Price:	3,702,145	MEAN:	93	AVG.ABS.DEV:	25.76	95% Mean C.I.:	83.20 to 103.11
TOTAL Assessed Value:	3,298,225						
AVG. Adj. Sales Price:	77,128	COD:	27.13	MAX Sales Ratio:	202.42		
AVG. Assessed Value:	68,713	PRD:	104.57	MIN Sales Ratio:	16.90		

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(!: Derived)

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	42	94.95	94.13	90.73	28.16	103.74	16.90	202.42	85.34 to 104.50	74,451	67,549
2	4	91.41	80.32	80.09	18.33	100.28	39.87	98.59	N/A	25,800	20,663
3	2	98.46	98.46	80.19	23.54	122.78	75.28	121.63	N/A	236,000	189,242
ALL	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	43	95.27	96.57	89.50	25.41	107.89	25.85	202.42	85.71 to 104.50	85,149	76,210
2	5	52.80	63.83	51.99	57.89	122.78	16.90	111.00	N/A	8,140	4,232
ALL	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049											
08-0036											
08-0050											
36-0100											
45-0007	27	95.27	94.28	92.30	26.42	102.14	39.87	169.44	70.91 to 111.21	91,746	84,678
45-0029	4	85.94	106.68	78.22	49.84	136.38	52.42	202.42	N/A	120,750	94,451
45-0044											
45-0137	3	104.50	87.87	82.32	39.97	106.73	16.90	142.20	N/A	5,166	4,253
45-0239	14	93.60	88.27	85.52	19.03	103.21	25.85	119.15	62.65 to 111.00	51,892	44,380
54-0583											
92-0045											
NonValid School											
ALL	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	48	MEDIAN:	95	COV:	37.77	95% Median C.I.:	85.34 to 102.10
TOTAL Sales Price:	3,882,650	WGT. MEAN:	89	STD:	35.18	95% Wgt. Mean C.I.:	78.96 to 99.22
TOTAL Adj.Sales Price:	3,702,145	MEAN:	93	AVG.ABS.DEV:	25.76	95% Mean C.I.:	83.20 to 103.11
TOTAL Assessed Value:	3,298,225						
AVG. Adj. Sales Price:	77,128	COD:	27.13	MAX Sales Ratio:	202.42		
AVG. Assessed Value:	68,713	PRD:	104.57	MIN Sales Ratio:	16.90		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	80.50	78.04	70.08	43.53	111.35	16.90	142.20	16.90 to 142.20	23,337	16,355
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	5	80.57	86.64	66.22	31.18	130.83	51.81	121.82	N/A	106,259	70,369
1920 TO 1939	7	96.59	103.14	95.59	29.69	107.90	44.36	202.42	44.36 to 202.42	47,714	45,609
1940 TO 1949	3	94.42	82.79	90.26	12.46	91.72	59.33	94.63	N/A	41,000	37,008
1950 TO 1959	10	89.24	91.56	84.80	25.86	107.98	52.42	141.95	62.65 to 138.42	41,395	35,102
1960 TO 1969	3	96.32	80.37	83.15	32.22	96.66	25.85	118.95	N/A	94,333	78,440
1970 TO 1979	7	91.33	97.22	85.71	15.10	113.43	75.28	121.63	75.28 to 121.63	146,428	125,508
1980 TO 1989											
1990 TO 1994	1	169.44	169.44	169.44			169.44	169.44	N/A	70,000	118,610
1995 TO 1999	3	111.21	112.26	112.10	15.30	100.14	87.26	138.30	N/A	182,733	204,850
2000 TO Present	1	100.10	100.10	100.10			100.10	100.10	N/A	187,000	187,190
ALL	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	120.40	120.40	117.72	18.11	102.27	98.59	142.20	N/A	2,850	3,355
5000 TO 9999	4	78.65	71.30	75.63	46.34	94.27	16.90	111.00	N/A	5,750	4,348
Total \$											
1 TO 9999	6	101.55	87.67	83.99	31.09	104.38	16.90	142.20	16.90 to 142.20	4,783	4,017
10000 TO 29999	9	102.10	101.89	93.50	34.66	108.97	39.87	202.42	52.42 to 141.95	18,722	17,505
30000 TO 59999	15	94.42	96.61	98.90	22.32	97.68	44.36	138.42	72.71 to 121.63	41,410	40,955
60000 TO 99999	6	94.95	90.69	88.61	31.23	102.35	25.85	169.44	25.85 to 169.44	77,500	68,672
100000 TO 149999	4	88.52	89.60	89.55	17.56	100.06	62.41	118.95	N/A	101,250	90,670
150000 TO 249999	6	85.54	81.73	79.65	18.04	102.61	51.81	105.64	51.81 to 105.64	190,299	151,570
250000 TO 499999	2	93.25	93.25	93.82	19.27	99.39	75.28	111.21	N/A	436,000	409,050
ALL	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	48	MEDIAN:	95	COV:	37.77	95% Median C.I.:	85.34 to 102.10
TOTAL Sales Price:	3,882,650	WGT. MEAN:	89	STD:	35.18	95% Wgt. Mean C.I.:	78.96 to 99.22
TOTAL Adj.Sales Price:	3,702,145	MEAN:	93	AVG.ABS.DEV:	25.76	95% Mean C.I.:	83.20 to 103.11
TOTAL Assessed Value:	3,298,225						
AVG. Adj. Sales Price:	77,128	COD:	27.13	MAX Sales Ratio:	202.42		
AVG. Assessed Value:	68,713	PRD:	104.57	MIN Sales Ratio:	16.90		

(!: AVTot=0)

(!: Derived)

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	75.69	77.62	64.94	56.51	119.54	16.90	142.20	N/A	3,925	2,548
5000 TO 9999	4	81.91	78.68	62.93	35.49	125.02	39.87	111.00	N/A	12,625	7,945
Total \$											
1 TO 9999	8	78.96	78.15	63.41	45.50	123.25	16.90	142.20	16.90 to 142.20	8,275	5,246
10000 TO 29999	12	88.58	92.68	71.23	39.37	130.12	25.85	202.42	52.42 to 117.30	30,166	21,486
30000 TO 59999	9	94.42	96.02	93.19	16.81	103.04	62.65	138.42	70.76 to 121.82	43,772	40,790
60000 TO 99999	9	95.27	100.53	95.69	16.48	105.05	62.41	138.30	85.71 to 121.63	77,355	74,023
100000 TO 149999	5	85.34	97.45	81.17	40.98	120.06	51.81	169.44	N/A	150,759	122,368
150000 TO 249999	3	100.10	97.16	95.90	6.63	101.31	85.74	105.64	N/A	186,000	178,381
250000 TO 499999	1	75.28	75.28	75.28			75.28	75.28	N/A	422,000	317,670
500000 +	1	111.21	111.21	111.21			111.21	111.21	N/A	450,000	500,430
ALL											
	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	80.50	78.04	70.08	43.53	111.35	16.90	142.20	16.90 to 142.20	23,337	16,355
10	28	90.02	89.29	81.81	26.84	109.13	25.85	202.42	70.91 to 102.10	68,351	55,921
15	3	91.33	101.68	82.62	23.04	123.07	75.28	138.42	N/A	187,300	154,741
20	9	105.00	115.80	109.39	19.54	105.85	85.34	169.44	95.27 to 141.95	115,522	126,374
ALL											
	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 5

State Stat Run

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AVG. Assessed Value:	68,713	PRD:	104.57	MIN Sales Ratio:	16.90		

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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
(blank)	8	80.50	78.04	70.08	43.53	111.35	16.90	142.20	16.90 to 142.20	23,337	16,355
306	1	119.15	119.15	119.15			119.15	119.15	N/A	50,500	60,170
332	2	56.77	56.77	56.34	8.73	100.76	51.81	61.72	N/A	213,647	120,360
336	1	138.30	138.30	138.30			138.30	138.30	N/A	55,700	77,035
340	1	105.64	105.64	105.64			105.64	105.64	N/A	150,000	158,460
341	1	85.74	85.74	85.74			85.74	85.74	N/A	221,000	189,495
344	4	99.21	98.83	83.77	13.14	117.99	75.28	121.63	N/A	148,750	124,601
349	2	92.72	92.72	93.38	7.96	99.30	85.34	100.10	N/A	171,750	160,375
352	2	90.49	90.49	89.39	5.28	101.23	85.71	95.27	N/A	85,250	76,202
353	5	70.91	81.57	72.80	30.09	112.04	44.36	117.30	N/A	31,110	22,648
384	3	138.42	128.46	133.43	8.90	96.27	105.00	141.95	N/A	19,966	26,641
406	5	80.57	83.76	83.77	23.40	99.98	59.33	121.82	N/A	41,100	34,431
442	4	95.61	116.59	99.42	34.43	117.27	72.71	202.42	N/A	34,375	34,176
444	2	131.11	131.11	143.89	29.24	91.12	92.77	169.44	N/A	52,500	75,540
470	1	95.56	95.56	95.56			95.56	95.56	N/A	35,000	33,445
528	4	69.84	64.22	64.70	35.91	99.25	25.85	91.33	N/A	63,375	41,003
531	1	111.21	111.21	111.21			111.21	111.21	N/A	450,000	500,430
532	1	118.95	118.95	118.95			118.95	118.95	N/A	100,000	118,950
ALL	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

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	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713
04											
ALL	48	94.95	93.16	89.09	27.13	104.57	16.90	202.42	85.34 to 102.10	77,128	68,713

Holt County 2009 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Commercial values were not changed for 2009. Any changes found through pickup work and/or sales verification were updated.

The Holt County Assessor reviewed all commercial sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

Pickup work was completed and placed on the 2009 assessment roll.

2009 Assessment Survey for Holt County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor and Deputy
2.	Valuation done by:
	Assessor and Deputy determine the valuation, with the assessor being responsible for the final value of the property
3.	Pickup work done by whom:
	Assessor and Deputy
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2002 Marshall-Swift
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2004
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The income approach has not been utilized
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	9 Assessor Locations – Atkinson, Chambers, Emmet, Ewing, Inman, O’Neill, Page, Stuart and Rural
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	These assessor locations are defined by location, specifically by town and rural
10.	Is “Market Area/Neighborhood/Assessor Location” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes, Assessor Locations are a unique usable valuation grouping

11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	Yes
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	There is no market significance of the suburban location as this location is only a geographic grouping based on the REGS

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
15	0	5	20

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

(!: AVTot=0)

(!: Derived)

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TOTAL Sales Price:	3,882,650	WGT. MEAN:	89	STD:	35.94	95% Wgt. Mean C.I.:	79.07 to 99.33
TOTAL Adj.Sales Price:	3,702,145	MEAN:	93	AVG.ABS.DEV:	26.20	95% Mean C.I.:	83.13 to 103.47
TOTAL Assessed Value:	3,302,410						
AVG. Adj. Sales Price:	77,128	COD:	27.59	MAX Sales Ratio:	202.42		
AVG. Assessed Value:	68,800	PRD:	104.59	MIN Sales Ratio:	16.90		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	7	102.10	108.98	97.04	22.10	112.30	61.72	156.20	61.72 to 156.20		112,071	108,755
10/01/05 TO 12/31/05												
01/01/06 TO 03/31/06	7	104.50	105.62	103.81	14.66	101.74	70.91	138.42	70.91 to 138.42		51,771	53,743
04/01/06 TO 06/30/06	5	85.34	79.35	80.55	19.04	98.51	52.42	105.00	N/A		73,500	59,201
07/01/06 TO 09/30/06	3	51.81	64.92	51.21	34.89	126.76	44.36	98.59	N/A		92,665	47,456
10/01/06 TO 12/31/06	3	100.51	108.69	111.39	16.93	97.58	87.26	138.30	N/A		47,233	52,613
01/01/07 TO 03/31/07	2	80.85	80.85	94.09	50.68	85.92	39.87	121.82	N/A		33,250	31,285
04/01/07 TO 06/30/07	3	70.76	75.93	74.83	15.18	101.47	62.41	94.63	N/A		71,350	53,391
07/01/07 TO 09/30/07	6	101.12	99.81	113.02	31.25	88.32	16.90	169.44	16.90 to 169.44		67,250	76,003
10/01/07 TO 12/31/07	5	80.57	73.69	81.24	35.41	90.71	25.85	118.95	N/A		66,600	54,107
01/01/08 TO 03/31/08	4	85.42	111.49	79.59	43.90	140.09	72.71	202.42	N/A		125,000	99,486
04/01/08 TO 06/30/08	3	85.74	85.28	88.23	25.08	96.66	52.80	117.30	N/A		83,666	73,820
____Study Years____												
07/01/05 TO 06/30/06	19	100.10	99.94	94.66	20.25	105.58	52.42	156.20	85.34 to 111.21		79,705	75,447
07/01/06 TO 06/30/07	11	87.26	82.76	74.68	29.65	110.81	39.87	138.30	44.36 to 121.82		63,658	47,541
07/01/07 TO 06/30/08	18	93.36	92.73	90.48	34.13	102.48	16.90	202.42	72.71 to 117.30		82,638	74,775
____Calendar Yrs____												
01/01/06 TO 12/31/06	18	95.68	92.05	84.59	22.02	108.82	44.36	138.42	70.91 to 105.00		63,866	54,023
01/01/07 TO 12/31/07	16	92.90	84.80	93.34	32.85	90.85	16.90	169.44	46.77 to 118.95		63,565	59,331
____ALL____												
	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10		77,128	68,800

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
ATKINSON	12	93.60	87.75	84.87	21.46	103.39	25.85	119.15	62.65 to 111.00		54,083	45,900
CHAMBERS	3	104.50	92.53	84.58	44.43	109.40	16.90	156.20	N/A		5,166	4,370
EWING	3	96.59	117.14	98.58	51.77	118.83	52.42	202.42	N/A		20,333	20,045
O'NEILL	24	94.95	94.93	92.33	26.40	102.81	44.36	169.44	70.91 to 111.21		100,060	92,384
RURAL	6	91.41	86.37	80.17	20.67	107.73	39.87	121.63	39.87 to 121.63		95,866	76,856
____ALL____												
	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10		77,128	68,800

PAD 2009 R&O Statistics

Base Stat

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(!: AVTot=0)
(!: Derived)

Printed: 03/25/2009 15:13:24

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	42	94.95	94.29	90.86	28.69	103.77	16.90	202.42	85.34 to 104.50	74,451	67,649
2	4	91.41	80.32	80.09	18.33	100.28	39.87	98.59	N/A	25,800	20,663
3	2	98.46	98.46	80.19	23.54	122.78	75.28	121.63	N/A	236,000	189,242
ALL	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	43	95.27	96.73	89.62	25.93	107.93	25.85	202.42	85.74 to 104.50	85,149	76,308
2	5	52.80	63.83	51.99	57.89	122.78	16.90	111.00	N/A	8,140	4,232
ALL	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049											
08-0036											
08-0050											
36-0100											
45-0007	27	95.27	94.01	92.45	26.70	101.69	39.87	169.44	70.91 to 111.21	91,746	84,820
45-0029	4	85.94	106.68	78.22	49.84	136.38	52.42	202.42	N/A	120,750	94,451
45-0044											
45-0137	3	104.50	92.53	84.58	44.43	109.40	16.90	156.20	N/A	5,166	4,370
45-0239	14	93.60	88.27	85.52	19.03	103.21	25.85	119.15	62.65 to 111.00	51,892	44,380
54-0583											
92-0045											
NonValid School											
ALL	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 5

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(!: AVTot=0)

(!: Derived)

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	80.50	79.79	70.27	45.70	113.54	16.90	156.20	16.90 to 156.20	23,337	16,398
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	5	80.57	86.64	66.22	31.18	130.83	51.81	121.82	N/A	106,259	70,369
1920 TO 1939	7	96.59	103.14	95.59	29.69	107.90	44.36	202.42	44.36 to 202.42	47,714	45,609
1940 TO 1949	3	94.42	78.61	88.73	16.90	88.59	46.77	94.63	N/A	41,000	36,380
1950 TO 1959	10	91.97	92.11	86.18	24.50	106.88	52.42	141.95	62.65 to 138.42	41,395	35,674
1960 TO 1969	3	96.32	80.37	83.15	32.22	96.66	25.85	118.95	N/A	94,333	78,440
1970 TO 1979	7	91.33	97.22	85.71	15.10	113.43	75.28	121.63	75.28 to 121.63	146,428	125,508
1980 TO 1989											
1990 TO 1994	1	169.44	169.44	169.44			169.44	169.44	N/A	70,000	118,610
1995 TO 1999	3	111.21	112.26	112.10	15.30	100.14	87.26	138.30	N/A	182,733	204,850
2000 TO Present	1	100.10	100.10	100.10			100.10	100.10	N/A	187,000	187,190
ALL	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	127.40	127.40	123.86	22.61	102.85	98.59	156.20	N/A	2,850	3,530
5000 TO 9999	4	78.65	71.30	75.63	46.34	94.27	16.90	111.00	N/A	5,750	4,348
Total \$											
1 TO 9999	6	101.55	90.00	85.21	33.39	105.62	16.90	156.20	16.90 to 156.20	4,783	4,075
10000 TO 29999	9	102.10	100.49	92.38	36.02	108.78	39.87	202.42	46.77 to 141.95	18,722	17,296
30000 TO 59999	15	94.42	96.61	98.90	22.32	97.68	44.36	138.42	72.71 to 121.63	41,410	40,955
60000 TO 99999	6	94.95	90.69	88.61	31.23	102.35	25.85	169.44	25.85 to 169.44	77,500	68,672
100000 TO 149999	4	91.25	90.96	90.96	15.54	100.00	62.41	118.95	N/A	101,250	92,100
150000 TO 249999	6	85.54	81.73	79.65	18.04	102.61	51.81	105.64	51.81 to 105.64	190,299	151,570
250000 TO 499999	2	93.25	93.25	93.82	19.27	99.39	75.28	111.21	N/A	436,000	409,050
ALL	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	48	MEDIAN:	95	COV:	38.52	95% Median C.I.:	85.34 to 102.10
TOTAL Sales Price:	3,882,650	WGT. MEAN:	89	STD:	35.94	95% Wgt. Mean C.I.:	79.07 to 99.33
TOTAL Adj.Sales Price:	3,702,145	MEAN:	93	AVG.ABS.DEV:	26.20	95% Mean C.I.:	83.13 to 103.47
TOTAL Assessed Value:	3,302,410						
AVG. Adj. Sales Price:	77,128	COD:	27.59	MAX Sales Ratio:	202.42		
AVG. Assessed Value:	68,800	PRD:	104.59	MIN Sales Ratio:	16.90		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	75.69	81.12	67.17	61.13	120.78	16.90	156.20	N/A	3,925	2,636
5000 TO 9999	4	75.64	75.54	59.20	42.59	127.60	39.87	111.00	N/A	12,625	7,473
Total \$											
1 TO 9999	8	75.69	78.33	61.09	51.84	128.22	16.90	156.20	16.90 to 156.20	8,275	5,055
10000 TO 29999	12	88.58	92.68	71.23	39.37	130.12	25.85	202.42	52.42 to 117.30	30,166	21,486
30000 TO 59999	9	94.42	96.02	93.19	16.81	103.04	62.65	138.42	70.76 to 121.82	43,772	40,790
60000 TO 99999	9	95.27	101.13	96.51	15.85	104.79	62.41	138.30	91.16 to 121.63	77,355	74,658
100000 TO 149999	5	85.34	97.45	81.17	40.98	120.06	51.81	169.44	N/A	150,759	122,368
150000 TO 249999	3	100.10	97.16	95.90	6.63	101.31	85.74	105.64	N/A	186,000	178,381
250000 TO 499999	1	75.28	75.28	75.28			75.28	75.28	N/A	422,000	317,670
500000 +	1	111.21	111.21	111.21			111.21	111.21	N/A	450,000	500,430
ALL											
	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	80.50	79.79	70.27	45.70	113.54	16.90	156.20	16.90 to 156.20	23,337	16,398
10	28	91.97	89.03	82.01	26.55	108.56	25.85	202.42	70.91 to 102.10	68,351	56,058
15	3	91.33	101.68	82.62	23.04	123.07	75.28	138.42	N/A	187,300	154,741
20	9	105.00	115.80	109.39	19.54	105.85	85.34	169.44	95.27 to 141.95	115,522	126,374
ALL											
	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	48	MEDIAN:	95	COV:	38.52	95% Median C.I.:	85.34 to 102.10
TOTAL Sales Price:	3,882,650	WGT. MEAN:	89	STD:	35.94	95% Wgt. Mean C.I.:	79.07 to 99.33
TOTAL Adj.Sales Price:	3,702,145	MEAN:	93	AVG.ABS.DEV:	26.20	95% Mean C.I.:	83.13 to 103.47
TOTAL Assessed Value:	3,302,410						
AVG. Adj. Sales Price:	77,128	COD:	27.59	MAX Sales Ratio:	202.42		
AVG. Assessed Value:	68,800	PRD:	104.59	MIN Sales Ratio:	16.90		

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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
(blank)	8	80.50	79.79	70.27	45.70	113.54	16.90	156.20	16.90 to 156.20	23,337	16,398
306	1	119.15	119.15	119.15			119.15	119.15	N/A	50,500	60,170
332	2	56.77	56.77	56.34	8.73	100.76	51.81	61.72	N/A	213,647	120,360
336	1	138.30	138.30	138.30			138.30	138.30	N/A	55,700	77,035
340	1	105.64	105.64	105.64			105.64	105.64	N/A	150,000	158,460
341	1	85.74	85.74	85.74			85.74	85.74	N/A	221,000	189,495
344	4	99.21	98.83	83.77	13.14	117.99	75.28	121.63	N/A	148,750	124,601
349	2	92.72	92.72	93.38	7.96	99.30	85.34	100.10	N/A	171,750	160,375
352	2	93.22	93.22	92.74	2.20	100.51	91.16	95.27	N/A	85,250	79,062
353	5	70.91	81.57	72.80	30.09	112.04	44.36	117.30	N/A	31,110	22,648
384	3	138.42	128.46	133.43	8.90	96.27	105.00	141.95	N/A	19,966	26,641
406	5	80.57	81.25	82.86	26.52	98.06	46.77	121.82	N/A	41,100	34,054
442	4	95.61	116.59	99.42	34.43	117.27	72.71	202.42	N/A	34,375	34,176
444	2	131.11	131.11	143.89	29.24	91.12	92.77	169.44	N/A	52,500	75,540
470	1	95.56	95.56	95.56			95.56	95.56	N/A	35,000	33,445
528	4	69.84	64.22	64.70	35.91	99.25	25.85	91.33	N/A	63,375	41,003
531	1	111.21	111.21	111.21			111.21	111.21	N/A	450,000	500,430
532	1	118.95	118.95	118.95			118.95	118.95	N/A	100,000	118,950
ALL	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800

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	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800
04											
ALL	48	94.95	93.30	89.20	27.59	104.59	16.90	202.42	85.34 to 102.10	77,128	68,800

**2009 Correlation Section
for Holt County**

Commerical Real Property

I. Correlation

COMMERCIAL:In correlating the analysis displayed in the proceeding tables, the opinion of the Division is that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

The assessment actions for 2009 were applied to the population by the County and the statistics indicate all subclasses with a sufficient number of sales are valued within the statutory range.

**2009 Correlation Section
for Holt County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2009	111	48	43.24
2008	112	52	46.43
2007	112	57	50.89
2006	92	49	53.26
2005	92	48	52.17

COMMERCIAL: A review of Table II indicates a slight drop in the percent of sales used from the previous year. However, further review of the non-qualified sales roster indicates no excessive trimming of sales.

The Holt County Assessor reviewed all commercial sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

2009 Correlation Section
for Holt County

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section
for Holt County**

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio
Continued**

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	95	0.43	95	95
2008	94.83	0.53	95	94.83
2007	96	1.51	97	100
2006	96	-0.14	95	96
2005	93	0.04	93	96

COMMERCIAL: The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner.

2009 Correlation Section
for Holt County

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section
for Holt County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
0	2009	0.43
30.08	2008	0.53
21.46	2007	7.88
0.93	2006	-0.14
-3.07	2005	0.04

COMMERCIAL: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.

2009 Correlation Section
for Holt County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

**2009 Correlation Section
for Holt County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	95	89	93

COMMERCIAL: The median and mean measures of central tendency are both within the acceptable range. The weighted mean is below the range.

**2009 Correlation Section
for Holt County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	27.59	104.59
Difference	7.59	1.59

COMMERCIAL: The coefficient of dispersion is outside the range and does not support assessment uniformity. The price related differential is slightly above the range.

**2009 Correlation Section
for Holt County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	48	48	0
Median	95	95	0
Wgt. Mean	89	89	0
Mean	93	93	0
COD	27.13	27.59	0.46
PRD	104.57	104.59	0.02
Minimum	16.90	16.90	0.00
Maximum	202.42	202.42	0.00

COMMERCIAL: The above table is reflective of the reported assessment actions of the Holt County Assessor.

**Agricultural or
Special Valuation Reports**

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	205	MEDIAN:	66	COV:	32.09	95% Median C.I.:	61.87 to 68.10	(! : Derived)
(AgLand) TOTAL Sales Price:	67,246,792	WGT. MEAN:	60	STD:	20.92	95% Wgt. Mean C.I.:	57.15 to 63.33	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	62,581,341	MEAN:	65	AVG.ABS.DEV:	15.19	95% Mean C.I.:	62.31 to 68.04	
(AgLand) TOTAL Assessed Value:	37,698,385							
AVG. Adj. Sales Price:	305,274	COD:	22.97	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	183,894	PRD:	108.20	MIN Sales Ratio:	8.67			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
_____Qrtrs_____												
07/01/05 TO 09/30/05	12	69.37	73.66	74.28	15.23	99.17	56.15	112.07	60.08 to 85.42		208,152	154,615
10/01/05 TO 12/31/05	10	75.62	72.60	72.66	9.60	99.91	48.91	82.34	62.82 to 82.26		197,542	143,539
01/01/06 TO 03/31/06	27	69.47	73.62	69.96	18.95	105.23	51.69	142.78	61.87 to 78.83		281,649	197,055
04/01/06 TO 06/30/06	18	74.30	75.46	65.73	28.77	114.79	8.67	188.29	61.55 to 81.64		295,881	194,495
07/01/06 TO 09/30/06	6	67.42	72.44	69.28	16.44	104.55	51.17	109.35	51.17 to 109.35		296,062	205,119
10/01/06 TO 12/31/06	13	69.48	71.29	72.75	18.99	97.99	43.75	102.53	57.97 to 83.87		256,835	186,845
01/01/07 TO 03/31/07	29	68.98	68.46	65.26	14.97	104.91	43.54	98.63	64.63 to 77.05		306,161	199,801
04/01/07 TO 06/30/07	15	62.28	61.89	61.65	17.58	100.38	37.23	91.62	52.84 to 70.79		233,411	143,899
07/01/07 TO 09/30/07	1	29.70	29.70	29.70			29.70	29.70	N/A		155,000	46,040
10/01/07 TO 12/31/07	10	59.69	60.84	54.43	21.97	111.78	41.33	84.22	47.23 to 76.83		541,415	294,689
01/01/08 TO 03/31/08	42	55.71	57.61	54.42	26.49	105.85	25.87	112.25	49.08 to 60.82		327,867	178,431
04/01/08 TO 06/30/08	22	42.92	48.76	41.79	32.26	116.67	24.42	88.94	36.74 to 60.68		379,226	158,486
_____Study Years_____												
07/01/05 TO 06/30/06	67	72.32	73.97	69.60	19.76	106.29	8.67	188.29	66.55 to 75.94		259,756	180,778
07/01/06 TO 06/30/07	63	67.13	67.86	66.38	17.28	102.23	37.23	109.35	65.09 to 70.79		277,699	184,324
07/01/07 TO 06/30/08	75	53.32	55.07	50.48	27.79	109.10	24.42	112.25	48.21 to 58.61		369,101	186,317
_____Calendar Yrs_____												
01/01/06 TO 12/31/06	64	69.74	73.55	69.16	22.31	106.35	8.67	188.29	66.13 to 74.95		281,962	195,017
01/01/07 TO 12/31/07	55	66.15	64.58	60.98	18.05	105.90	29.70	98.63	57.91 to 70.79		326,345	199,011
_____ALL_____												
	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10		305,274	183,894

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	205	MEDIAN:	66	COV:	32.09	95% Median C.I.:	61.87 to 68.10	(!: Derived)
(AgLand) TOTAL Sales Price:	67,246,792	WGT. MEAN:	60	STD:	20.92	95% Wgt. Mean C.I.:	57.15 to 63.33	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	62,581,341	MEAN:	65	AVG.ABS.DEV:	15.19	95% Mean C.I.:	62.31 to 68.04	
(AgLand) TOTAL Assessed Value:	37,698,385							
AVG. Adj. Sales Price:	305,274	COD:	22.97	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	183,894	PRD:	108.20	MIN Sales Ratio:	8.67			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1011	7	60.62	51.09	50.86	26.24	100.46	25.87	74.37	25.87 to 74.37		201,863	102,663
1017	3	88.94	82.92	78.52	13.20	105.61	62.30	97.53	N/A		64,000	50,250
1195	1	112.25	112.25	112.25			112.25	112.25	N/A		383,223	430,180
1199	1	57.97	57.97	57.97			57.97	57.97	N/A		376,280	218,140
1201	1	67.02	67.02	67.02			67.02	67.02	N/A		96,000	64,340
1203	1	142.78	142.78	142.78			142.78	142.78	N/A		125,000	178,470
1205	2	57.12	57.12	55.99	14.08	102.02	49.08	65.16	N/A		199,000	111,420
1207	3	68.09	66.54	58.82	23.93	113.14	41.33	90.21	N/A		752,304	442,475
1209	7	78.78	68.04	75.32	22.49	90.33	8.67	91.12	8.67 to 91.12		117,400	88,429
1289	1	109.35	109.35	109.35			109.35	109.35	N/A		46,400	50,740
1293	4	69.74	70.29	67.41	28.33	104.27	48.21	93.45	N/A		207,590	139,927
1299	1	71.47	71.47	71.47			71.47	71.47	N/A		396,000	283,010
225	2	59.03	59.03	63.33	17.14	93.21	48.91	69.15	N/A		69,515	44,022
227	3	90.49	87.01	81.14	8.95	107.23	73.12	97.42	N/A		276,500	224,365
229	3	69.47	62.95	43.56	22.54	144.52	36.20	83.17	N/A		411,000	179,018
399	1	31.20	31.20	31.20			31.20	31.20	N/A		40,000	12,480
403	1	47.67	47.67	47.67			47.67	47.67	N/A		729,000	347,540
405	3	49.19	55.93	54.44	16.36	102.74	47.23	71.37	N/A		689,375	375,266
407	11	69.28	70.47	69.43	23.37	101.50	29.47	104.78	45.26 to 103.12		206,090	143,085
409	3	55.00	53.64	58.18	11.16	92.18	43.75	62.16	N/A		113,333	65,941
411	4	78.19	81.19	79.57	8.37	102.04	72.96	95.42	N/A		160,219	127,485
413	3	80.50	78.64	76.94	3.10	102.22	73.97	81.46	N/A		190,333	146,433
473	3	42.84	44.25	44.79	8.71	98.80	39.36	50.55	N/A		272,955	122,245
475	8	63.80	64.29	62.88	15.89	102.24	37.23	85.60	37.23 to 85.60		180,735	113,653
479	1	76.25	76.25	76.25			76.25	76.25	N/A		16,000	12,200
481	11	61.55	60.41	57.12	14.16	105.77	36.11	84.49	51.30 to 69.69		492,284	281,174
483	4	58.46	60.67	59.78	14.84	101.49	51.42	74.34	N/A		480,855	287,447
485	5	58.97	54.61	50.72	18.72	107.67	32.77	68.98	N/A		273,040	138,486
487	4	52.44	50.90	46.39	19.87	109.73	32.59	66.13	N/A		388,875	180,385
653	7	69.99	69.72	69.33	18.28	100.57	43.54	102.53	43.54 to 102.53		180,457	125,103
655	6	55.15	73.96	49.16	51.27	150.44	41.09	188.29	41.09 to 188.29		287,200	141,192
657	6	63.80	65.87	51.54	27.23	127.80	37.14	112.07	37.14 to 112.07		434,086	223,735
659	1	36.74	36.74	36.74			36.74	36.74	N/A		491,000	180,390
661	5	60.19	59.62	60.98	13.60	97.77	42.63	77.05	N/A		265,685	162,009
663	2	65.15	65.15	64.38	6.65	101.19	60.82	69.48	N/A		297,587	191,600
665	6	54.66	56.35	52.19	17.63	107.98	42.99	78.83	42.99 to 78.83		389,554	203,303
667	1	77.82	77.82	77.82			77.82	77.82	N/A		340,000	264,580
737	9	64.63	64.22	63.83	12.74	100.61	41.21	77.55	58.61 to 75.94		326,482	208,400

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	205	MEDIAN:	66	COV:	32.09	95% Median C.I.:	61.87 to 68.10	(! : Derived)
(AgLand) TOTAL Sales Price:	67,246,792	WGT. MEAN:	60	STD:	20.92	95% Wgt. Mean C.I.:	57.15 to 63.33	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	62,581,341	MEAN:	65	AVG.ABS.DEV:	15.19	95% Mean C.I.:	62.31 to 68.04	
(AgLand) TOTAL Assessed Value:	37,698,385							

AVG. Adj. Sales Price:	305,274	COD:	22.97	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	183,894	PRD:	108.20	MIN Sales Ratio:	8.67			

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739	10	72.33	73.19	71.07	10.61	102.99	58.15	86.64	64.31 to 85.67	432,624	307,459
741	6	67.29	64.86	70.73	17.63	91.70	29.70	81.71	29.70 to 81.71	300,000	212,204
743	5	71.07	63.03	59.50	15.47	105.92	45.06	74.90	N/A	434,598	258,604
745	1	65.50	65.50	65.50			65.50	65.50	N/A	594,000	389,055
747	5	66.15	66.88	64.70	14.91	103.36	53.32	88.18	N/A	213,849	138,366
749	1	55.68	55.68	55.68			55.68	55.68	N/A	96,000	53,450
751	2	61.38	61.38	60.42	9.37	101.59	55.63	67.13	N/A	120,000	72,505
925	2	69.43	69.43	66.68	8.55	104.12	63.49	75.36	N/A	483,700	322,530
927	9	76.34	74.65	77.42	13.76	96.42	42.61	98.63	66.78 to 83.87	282,758	218,918
929	2	95.89	95.89	93.44	4.45	102.62	91.62	100.16	N/A	89,000	83,165
931	4	41.05	45.81	38.63	27.40	118.60	29.36	71.79	N/A	681,250	263,135
933	13	58.18	55.22	53.27	24.47	103.65	24.42	82.26	31.82 to 72.32	270,299	143,996

ALL											
	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
4001	167	64.35	64.32	58.44	24.52	110.07	8.67	188.29	60.68 to 68.08	298,768	174,590
4002	30	68.46	67.14	66.89	14.10	100.38	29.70	86.64	64.31 to 74.90	374,586	250,548
4003	8	66.09	75.65	70.75	33.02	106.93	48.21	142.78	48.21 to 142.78	181,170	128,170

ALL											
	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

ALL											
	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

PAD 2009 Preliminary Statistics

Base Stat

PAGE:4 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	205	MEDIAN:	66	COV:	32.09	95% Median C.I.:	61.87 to 68.10	(! : Derived)
(AgLand) TOTAL Sales Price:	67,246,792	WGT. MEAN:	60	STD:	20.92	95% Wgt. Mean C.I.:	57.15 to 63.33	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	62,581,341	MEAN:	65	AVG.ABS.DEV:	15.19	95% Mean C.I.:	62.31 to 68.04	
(AgLand) TOTAL Assessed Value:	37,698,385							
AVG. Adj. Sales Price:	305,274	COD:	22.97	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	183,894	PRD:	108.20	MIN Sales Ratio:	8.67			

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SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
02-0006											
02-0049	18	59.91	56.71	55.39	20.25	102.38	25.87	82.26	54.92 to 69.06	252,332	139,776
08-0036	1	76.34	76.34	76.34			76.34	76.34	N/A	148,572	113,415
08-0050	12	65.28	67.74	69.89	29.23	96.93	29.47	104.78	48.91 to 95.42	133,527	93,317
36-0100	2	91.86	91.86	91.53	22.20	100.37	71.47	112.25	N/A	389,611	356,595
45-0007	80	69.38	65.86	62.83	18.50	104.82	24.42	100.16	63.49 to 74.62	318,726	200,250
45-0029	13	64.63	63.00	59.41	30.82	106.04	8.67	91.12	41.33 to 85.42	276,269	164,138
45-0044	19	65.67	66.33	56.57	29.65	117.25	31.20	188.29	48.37 to 69.99	202,416	114,512
45-0137	12	77.37	81.93	76.24	27.38	107.46	49.08	142.78	62.30 to 97.53	147,689	112,600
45-0239	47	60.68	61.45	55.67	20.41	110.38	36.11	112.07	53.76 to 66.55	435,434	242,410
54-0583											
92-0045	1	48.21	48.21	48.21			48.21	48.21	N/A	336,000	161,970
NonValid School											
ALL											
	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
10.01 TO 30.00	2	124.46	124.46	128.71	51.29	96.69	60.62	188.29	N/A	11,250	14,480
30.01 TO 50.00	9	43.75	47.37	34.00	49.53	139.31	8.67	104.78	24.42 to 76.25	45,886	15,601
50.01 TO 100.00	16	65.90	60.88	53.90	31.78	112.96	25.87	100.16	31.82 to 81.46	84,786	45,697
100.01 TO 180.00	113	66.15	66.25	63.07	19.14	105.04	32.77	142.78	61.87 to 68.82	245,469	154,811
180.01 TO 330.00	35	64.35	64.55	59.88	21.27	107.79	26.37	98.63	57.91 to 71.37	408,539	244,646
330.01 TO 650.00	22	68.79	64.98	56.50	20.22	115.02	29.36	91.12	47.67 to 78.77	595,786	336,600
650.01 +	8	67.48	67.19	59.10	29.00	113.69	36.20	112.25	36.20 to 112.25	705,628	417,032
ALL											
	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	3	31.82	45.90	38.28	59.75	119.92	24.42	81.46	N/A	105,333	40,318
DRY-N/A	5	65.09	58.86	42.87	26.20	137.29	26.37	82.34	N/A	227,200	97,402
GRASS	45	67.92	64.91	62.78	22.10	103.40	25.87	112.25	59.66 to 70.79	225,793	141,748
GRASS-N/A	40	64.47	62.00	54.48	27.10	113.79	8.67	109.35	51.17 to 69.99	194,998	106,244
IRRGTD	3	69.71	66.32	67.72	12.62	97.93	51.42	77.82	N/A	588,666	398,633
IRRGTD-N/A	109	65.67	67.24	61.03	21.35	110.19	36.11	188.29	61.50 to 68.82	379,841	231,798
ALL											
	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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(AgLand) TOTAL Assessed Value:	37,698,385							
AVG. Adj. Sales Price:	305,274	COD:	22.97	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	183,894	PRD:	108.20	MIN Sales Ratio:	8.67			

Printed: 01/22/2009 22:23:25

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	38.71	45.82	40.82	45.74	112.27	24.42	81.46	N/A	121,000	49,386
DRY-N/A	4	70.00	62.18	42.40	23.49	146.64	26.37	82.34	N/A	242,000	102,605
GRASS	72	66.49	65.19	63.37	22.93	102.87	25.87	112.25	60.08 to 69.48	185,035	117,264
GRASS-N/A	13	61.40	54.40	47.12	34.46	115.46	8.67	83.17	29.36 to 80.05	356,774	168,106
IRRGTD	90	65.59	65.84	60.72	19.43	108.44	36.11	188.29	61.50 to 68.10	402,362	244,298
IRRGTD-N/A	22	69.92	72.84	64.33	26.31	113.22	41.21	142.78	54.18 to 86.64	316,185	203,414
ALL	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	45.59	52.41	39.78	48.91	131.76	24.42	82.34	24.42 to 82.34	190,285	75,693
DRY-N/A	1	65.09	65.09	65.09			65.09	65.09	N/A	120,000	78,110
GRASS	84	66.16	63.31	58.99	24.48	107.32	8.67	112.25	59.66 to 69.48	212,150	125,143
GRASS-N/A	1	83.17	83.17	83.17			83.17	83.17	N/A	140,000	116,440
IRRGTD	112	65.91	67.22	61.30	21.11	109.66	36.11	188.29	61.55 to 68.82	385,434	236,267
ALL	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	6	68.44	88.96	80.66	49.89	110.30	43.75	188.29	43.75 to 188.29	17,416	14,047
30000 TO 59999	13	68.98	70.62	69.93	27.90	100.97	31.20	109.35	47.67 to 97.53	46,606	32,593
60000 TO 99999	15	66.13	62.27	62.13	21.20	100.22	8.67	95.42	55.68 to 70.34	83,102	51,634
100000 TO 149999	28	69.53	67.31	68.13	25.21	98.80	24.42	142.78	55.63 to 74.90	121,817	82,993
150000 TO 249999	36	69.53	68.71	68.76	22.92	99.92	29.70	112.07	58.61 to 80.72	197,657	135,907
250000 TO 499999	75	66.48	64.99	63.90	17.27	101.71	36.74	112.25	60.19 to 69.28	341,236	218,037
500000 +	32	54.53	54.47	52.42	25.14	103.90	26.37	90.21	42.99 to 65.50	765,786	401,455
ALL	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10	305,274	183,894

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Adj. Sales Price:	305,274	COD:	22.97	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	183,894	PRD:	108.20	MIN Sales Ratio:	8.67			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
5000 TO 9999	2	34.65	34.65	14.70	74.97	235.74	8.67	60.62	N/A		45,250	6,650
Total \$												
1 TO 9999	2	34.65	34.65	14.70	74.97	235.74	8.67	60.62	N/A		45,250	6,650
10000 TO 29999	12	48.29	63.87	47.31	56.63	134.99	24.42	188.29	31.20 to 76.25		40,165	19,003
30000 TO 59999	23	62.30	62.40	53.59	30.26	116.43	25.87	109.35	45.26 to 76.90		85,706	45,931
60000 TO 99999	24	69.11	66.22	63.33	13.61	104.57	32.77	95.42	60.16 to 72.96		117,792	74,593
100000 TO 149999	20	61.78	64.88	61.89	19.95	104.83	37.23	97.42	52.78 to 76.34		195,481	120,988
150000 TO 249999	86	68.25	67.61	63.02	20.28	107.29	26.37	142.78	61.55 to 71.79		316,115	199,212
250000 TO 499999	32	66.13	63.95	59.44	20.20	107.59	29.36	112.25	52.56 to 71.37		597,501	355,158
500000 +	6	52.04	57.08	52.80	29.17	108.10	37.14	90.21	37.14 to 90.21		1,165,822	615,535
ALL												
	205	66.13	65.18	60.24	22.97	108.20	8.67	188.29	61.87 to 68.10		305,274	183,894

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	256	MEDIAN:	65	COV:	30.99	95% Median C.I.:	61.55 to 66.97	(! : Derived)
TOTAL Sales Price:	121,952,275	WGT. MEAN:	61	STD:	20.22	95% Wgt. Mean C.I.:	57.59 to 64.38	(! : land+NAT=0)
TOTAL Adj.Sales Price:	114,291,824	MEAN:	65	AVG.ABS.DEV:	14.79	95% Mean C.I.:	62.79 to 67.74	
TOTAL Assessed Value:	69,704,365							
AVG. Adj. Sales Price:	446,452	COD:	22.72	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	272,282	PRD:	107.01	MIN Sales Ratio:	8.67			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
_____Qrtrs_____												
07/01/05 TO 09/30/05	14	71.22	75.03	76.11	15.44	98.57	56.15	112.07	60.08 to 86.64		286,242	217,864
10/01/05 TO 12/31/05	14	76.62	76.87	76.77	13.83	100.13	48.91	100.63	62.82 to 91.24		182,029	139,740
01/01/06 TO 03/31/06	32	67.19	72.63	70.53	17.86	102.98	51.69	142.78	61.87 to 75.36		294,891	207,984
04/01/06 TO 06/30/06	22	75.28	76.85	69.56	26.36	110.48	8.67	188.29	64.31 to 86.64		310,873	216,247
07/01/06 TO 09/30/06	7	66.75	70.46	68.60	15.97	102.72	51.17	109.35	51.17 to 109.35		272,517	186,937
10/01/06 TO 12/31/06	15	69.99	73.98	80.66	20.49	91.72	43.75	108.30	61.96 to 83.87		293,116	236,426
01/01/07 TO 03/31/07	39	66.48	66.84	64.72	14.31	103.27	43.54	98.63	61.40 to 74.37		425,113	275,129
04/01/07 TO 06/30/07	20	62.33	62.51	71.83	16.67	87.02	37.23	91.62	55.86 to 67.09		460,122	330,521
07/01/07 TO 09/30/07	1	29.70	29.70	29.70			29.70	29.70	N/A		155,000	46,040
10/01/07 TO 12/31/07	12	54.99	59.77	54.74	21.17	109.19	41.33	84.22	48.21 to 71.37		554,395	303,481
01/01/08 TO 03/31/08	54	55.34	56.79	54.27	24.18	104.64	25.87	112.25	51.42 to 58.61		794,017	430,929
04/01/08 TO 06/30/08	26	46.24	49.73	42.64	32.43	116.63	24.42	91.30	37.14 to 60.62		372,665	158,906
_____Study Years_____												
07/01/05 TO 06/30/06	82	72.91	74.90	71.92	19.38	104.14	8.67	188.29	67.38 to 76.34		278,433	200,236
07/01/06 TO 06/30/07	81	66.48	67.41	69.17	16.61	97.44	37.23	109.35	62.62 to 68.98		396,126	274,017
07/01/07 TO 06/30/08	93	53.76	54.91	52.36	25.95	104.87	24.42	112.25	49.48 to 58.15		638,430	334,296
_____Calendar Yrs_____												
01/01/06 TO 12/31/06	76	69.74	73.92	72.05	21.60	102.60	8.67	188.29	66.13 to 74.95		297,106	214,051
01/01/07 TO 12/31/07	72	65.13	63.94	64.52	16.55	99.10	29.70	98.63	60.69 to 67.92		452,633	292,059
_____ALL_____												
	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97		446,452	272,282

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	256	MEDIAN:	65	COV:	30.99	95% Median C.I.:	61.55 to 66.97	(!: Derived)
TOTAL Sales Price:	121,952,275	WGT. MEAN:	61	STD:	20.22	95% Wgt. Mean C.I.:	57.59 to 64.38	(!: land+NAT=0)
TOTAL Adj.Sales Price:	114,291,824	MEAN:	65	AVG.ABS.DEV:	14.79	95% Mean C.I.:	62.79 to 67.74	
TOTAL Assessed Value:	69,704,365							
AVG. Adj. Sales Price:	446,452	COD:	22.72	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	272,282	PRD:	107.01	MIN Sales Ratio:	8.67			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1011	8	55.34	50.96	51.30	27.53	99.34	25.87	74.37	25.87 to 74.37	258,063	132,385
1017	3	88.94	82.92	78.52	13.20	105.61	62.30	97.53	N/A	64,000	50,250
1021	1	62.53	62.53	64.04			62.53	62.53	N/A	7,226,010	4,627,420
1195	1	112.25	112.25	112.25			112.25	112.25	N/A	383,223	430,180
1199	1	57.97	57.97	57.97			57.97	57.97	N/A	376,280	218,140
1201	1	67.02	67.02	67.02			67.02	67.02	N/A	96,000	64,340
1203	2	100.73	100.73	70.78	41.75	142.31	58.68	142.78	N/A	474,255	335,690
1205	2	57.12	57.12	55.99	14.08	102.02	49.08	65.16	N/A	199,000	111,420
1207	6	92.52	82.09	67.43	16.80	121.75	41.33	100.63	41.33 to 100.63	477,028	321,638
1209	8	77.84	66.42	70.06	23.72	94.81	8.67	91.12	8.67 to 91.12	147,022	103,000
1289	3	58.62	73.12	64.41	32.96	113.53	51.39	109.35	N/A	100,595	64,790
1293	6	70.91	70.49	68.58	20.37	102.80	48.21	93.45	48.21 to 93.45	181,826	124,690
1299	2	66.16	66.16	69.24	8.02	95.57	60.86	71.47	N/A	251,060	173,822
223	1	79.95	79.95	83.22			79.95	79.95	N/A	590,835	491,670
225	2	59.03	59.03	63.33	17.14	93.21	48.91	69.15	N/A	69,515	44,022
227	3	90.49	87.01	81.14	8.95	107.23	73.12	97.42	N/A	276,500	224,365
229	3	69.47	62.95	43.56	22.54	144.52	36.20	83.17	N/A	411,000	179,018
399	3	81.20	67.88	84.38	24.65	80.45	31.20	91.24	N/A	1,455,238	1,227,910
403	1	47.67	47.67	47.67			47.67	47.67	N/A	729,000	347,540
405	3	49.19	55.93	54.44	16.36	102.74	47.23	71.37	N/A	689,375	375,266
407	12	72.09	70.92	71.98	21.35	98.52	29.47	104.78	52.68 to 82.34	292,302	210,410
409	6	58.28	59.15	62.02	14.80	95.38	43.75	79.63	43.75 to 79.63	131,067	81,290
411	4	78.19	81.19	79.57	8.37	102.04	72.96	95.42	N/A	160,219	127,485
413	3	80.50	78.64	76.94	3.10	102.22	73.97	81.46	N/A	190,333	146,433
473	4	46.70	47.68	48.93	14.09	97.44	39.36	57.96	N/A	292,511	143,122
475	9	61.40	61.41	44.42	18.85	138.26	37.23	85.60	38.34 to 76.37	661,871	293,993
479	2	83.37	83.37	89.83	8.54	92.81	76.25	90.49	N/A	142,462	127,972
481	16	61.76	60.65	58.96	17.17	102.86	24.54	91.30	52.82 to 66.97	595,793	351,281
483	4	58.46	60.67	59.78	14.84	101.49	51.42	74.34	N/A	480,855	287,447
485	5	58.97	54.61	50.72	18.72	107.67	32.77	68.98	N/A	273,040	138,486
487	6	56.04	61.24	65.70	28.08	93.22	32.59	108.30	32.59 to 108.30	605,785	397,998
653	7	69.99	69.72	69.33	18.28	100.57	43.54	102.53	43.54 to 102.53	180,457	125,103
655	6	55.15	73.96	49.16	51.27	150.44	41.09	188.29	41.09 to 188.29	287,200	141,192
657	7	60.68	64.45	53.23	25.65	121.09	37.14	112.07	37.14 to 112.07	544,019	289,567
659	1	36.74	36.74	36.74			36.74	36.74	N/A	491,000	180,390
661	5	60.19	59.62	60.98	13.60	97.77	42.63	77.05	N/A	265,685	162,009
663	2	65.15	65.15	64.38	6.65	101.19	60.82	69.48	N/A	297,587	191,600
665	12	58.34	57.95	50.46	19.58	114.84	35.90	83.34	45.46 to 67.79	584,906	295,131

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	256	MEDIAN:	65	COV:	30.99	95% Median C.I.:	61.55 to 66.97	(!: Derived)
TOTAL Sales Price:	121,952,275	WGT. MEAN:	61	STD:	20.22	95% Wgt. Mean C.I.:	57.59 to 64.38	(!: land+NAT=0)
TOTAL Adj.Sales Price:	114,291,824	MEAN:	65	AVG.ABS.DEV:	14.79	95% Mean C.I.:	62.79 to 67.74	

TOTAL Assessed Value:	69,704,365	COD:	22.72	MAX Sales Ratio:	188.29
AVG. Adj. Sales Price:	446,452	PRD:	107.01	MIN Sales Ratio:	8.67
AVG. Assessed Value:	272,282				

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667	1	77.82	77.82	77.82		77.82	77.82	N/A	340,000	264,580	
737	13	61.40	62.28	57.99	15.01	107.39	41.21	77.55	51.70 to 75.64	460,100	266,828
739	14	69.26	70.54	66.88	14.99	105.48	50.15	92.42	58.15 to 85.67	562,168	375,961
741	7	66.48	64.54	68.81	16.13	93.80	29.70	81.71	29.70 to 81.71	356,646	245,400
743	6	68.32	63.45	60.72	14.75	104.49	45.06	74.90	45.06 to 74.90	415,922	252,557
745	2	65.38	65.38	67.13	0.18	97.39	65.27	65.50	N/A	824,520	553,537
747	5	66.15	66.88	64.70	14.91	103.36	53.32	88.18	N/A	213,849	138,366
749	1	55.68	55.68	55.68			55.68	55.68	N/A	96,000	53,450
751	2	61.38	61.38	60.42	9.37	101.59	55.63	67.13	N/A	120,000	72,505
923	1	58.24	58.24	59.49			58.24	58.24	N/A	7,854,854	4,673,225
925	2	69.43	69.43	66.68	8.55	104.12	63.49	75.36	N/A	483,700	322,530
927	9	76.34	74.65	77.42	13.76	96.42	42.61	98.63	66.78 to 83.87	282,758	218,918
929	3	91.62	84.52	90.58	13.96	93.31	61.78	100.16	N/A	65,753	59,561
931	5	42.32	49.69	44.64	32.08	111.32	29.36	71.79	N/A	681,958	304,419
933	14	57.46	55.33	53.79	23.18	102.85	24.42	82.26	31.82 to 72.32	278,925	150,041

ALL	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282
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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
4001	205	62.53	64.74	60.31	24.72	107.36	8.67	188.29	60.74 to 66.92	453,242	273,328
4002	40	66.53	65.74	63.50	15.57	103.54	29.70	92.42	61.40 to 72.87	471,093	299,134
4003	11	67.02	73.24	67.37	25.87	108.73	48.21	142.78	49.08 to 93.45	230,315	155,155

ALL	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282
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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	50	62.03	65.70	61.87	20.99	106.19	24.54	108.30	58.62 to 66.97	1,019,364	630,725
2	206	65.90	65.16	60.27	22.97	108.10	8.67	188.29	61.87 to 68.09	307,396	185,282

ALL	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282
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PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	256	MEDIAN:	65	COV:	30.99	95% Median C.I.:	61.55 to 66.97	(! : Derived)
TOTAL Sales Price:	121,952,275	WGT. MEAN:	61	STD:	20.22	95% Wgt. Mean C.I.:	57.59 to 64.38	(! : land+NAT=0)
TOTAL Adj.Sales Price:	114,291,824	MEAN:	65	AVG.ABS.DEV:	14.79	95% Mean C.I.:	62.79 to 67.74	
TOTAL Assessed Value:	69,704,365							
AVG. Adj. Sales Price:	446,452	COD:	22.72	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	272,282	PRD:	107.01	MIN Sales Ratio:	8.67			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	21	59.66	56.71	53.19	20.68	106.63	25.87	82.26	51.70 to 69.06	325,843	173,306
08-0036	1	76.34	76.34	76.34			76.34	76.34	N/A	148,572	113,415
08-0050	17	68.40	68.40	73.51	24.22	93.04	29.47	104.78	52.68 to 80.05	228,247	167,786
36-0100	2	91.86	91.86	91.53	22.20	100.37	71.47	112.25	N/A	389,611	356,595
45-0007	100	66.34	65.07	59.12	19.15	110.07	24.42	100.16	62.37 to 70.34	427,663	252,820
45-0029	18	62.63	65.06	61.90	32.15	105.10	8.67	100.63	50.06 to 85.42	288,194	178,389
45-0044	21	65.67	67.82	64.85	30.65	104.58	31.20	188.29	52.78 to 69.99	282,148	182,960
45-0137	17	68.09	78.81	71.85	26.79	109.68	49.08	142.78	58.68 to 97.44	183,934	132,165
45-0239	58	61.21	62.14	61.02	20.19	101.83	24.54	112.07	56.49 to 66.15	781,022	476,585
54-0583											
92-0045	1	48.21	48.21	48.21			48.21	48.21	N/A	336,000	161,970
NonValid School											
ALL											
	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	3	61.78	103.56	98.93	68.88	104.68	60.62	188.29	N/A	13,920	13,771
30.01 TO 50.00	9	43.75	47.37	34.00	49.53	139.31	8.67	104.78	24.42 to 76.25	45,886	15,601
50.01 TO 100.00	16	65.90	60.88	53.90	31.78	112.96	25.87	100.16	31.82 to 81.46	84,786	45,697
100.01 TO 180.00	131	65.58	65.62	62.57	19.04	104.86	24.54	142.78	60.86 to 67.79	250,530	156,766
180.01 TO 330.00	47	65.50	66.50	61.64	21.41	107.88	26.37	98.63	60.16 to 71.37	434,195	267,641
330.01 TO 650.00	33	65.27	63.70	55.73	21.63	114.30	29.36	100.63	55.57 to 69.71	732,961	408,479
650.01 +	17	63.49	69.03	63.30	27.41	109.05	36.20	112.25	49.48 to 90.21	2,062,712	1,305,651
ALL											
	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	3	31.82	45.90	38.28	59.75	119.92	24.42	81.46	N/A	105,333	40,318
DRY-N/A	5	65.09	58.86	42.87	26.20	137.29	26.37	82.34	N/A	227,200	97,402
GRASS	52	68.01	66.15	69.61	21.88	95.03	25.87	112.25	60.16 to 73.12	292,711	203,768
GRASS-N/A	49	62.53	63.25	59.85	26.54	105.68	8.67	109.35	55.63 to 69.48	490,977	293,861
IRRGTD	5	69.71	67.34	63.83	15.87	105.51	51.42	83.34	N/A	774,944	494,634
IRRGTD-N/A	142	64.90	66.20	59.74	21.14	110.82	24.54	188.29	60.82 to 66.92	490,747	293,155
ALL											
	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	256	MEDIAN:	65	COV:	30.99	95% Median C.I.:	61.55 to 66.97	(!: Derived)
TOTAL Sales Price:	121,952,275	WGT. MEAN:	61	STD:	20.22	95% Wgt. Mean C.I.:	57.59 to 64.38	(!: land+NAT=0)
TOTAL Adj.Sales Price:	114,291,824	MEAN:	65	AVG.ABS.DEV:	14.79	95% Mean C.I.:	62.79 to 67.74	
TOTAL Assessed Value:	69,704,365							
AVG. Adj. Sales Price:	446,452	COD:	22.72	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	272,282	PRD:	107.01	MIN Sales Ratio:	8.67			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	38.71	45.82	40.82	45.74	112.27	24.42	81.46	N/A	121,000	49,386
DRY-N/A	4	70.00	62.18	42.40	23.49	146.64	26.37	82.34	N/A	242,000	102,605
GRASS	87	66.19	66.36	65.87	22.83	100.74	25.87	112.25	60.62 to 69.58	396,662	261,286
GRASS-N/A	14	60.01	54.70	47.45	33.07	115.28	8.67	83.17	29.36 to 80.05	340,666	161,659
IRRGTD	114	62.50	64.58	58.49	20.21	110.41	24.54	188.29	60.68 to 66.58	501,822	293,520
IRRGTD-N/A	33	67.09	71.96	65.06	25.11	110.60	35.90	142.78	58.68 to 79.95	495,549	322,420
ALL	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	45.59	52.41	39.78	48.91	131.76	24.42	82.34	24.42 to 82.34	190,285	75,693
DRY-N/A	1	65.09	65.09	65.09			65.09	65.09	N/A	120,000	78,110
GRASS	100	64.81	64.56	63.57	24.46	101.57	8.67	112.25	60.16 to 69.48	391,389	248,787
GRASS-N/A	1	83.17	83.17	83.17			83.17	83.17	N/A	140,000	116,440
IRRGTD	147	65.16	66.24	59.95	20.97	110.48	24.54	188.29	61.40 to 66.92	500,414	300,008
ALL	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	7	61.78	85.08	78.09	47.37	108.95	43.75	188.29	43.75 to 188.29	17,680	13,805
30000 TO 59999	13	68.98	70.62	69.93	27.90	100.97	31.20	109.35	47.67 to 97.53	46,606	32,593
60000 TO 99999	15	66.13	62.27	62.13	21.20	100.22	8.67	95.42	55.68 to 70.34	83,102	51,634
100000 TO 149999	36	69.53	68.09	68.94	24.37	98.77	24.42	142.78	58.62 to 74.90	121,214	83,569
150000 TO 249999	39	69.48	69.30	69.51	22.71	99.70	29.70	112.07	61.40 to 80.72	197,389	137,203
250000 TO 499999	89	65.58	65.56	64.48	17.81	101.67	36.74	112.25	60.19 to 68.82	339,501	218,925
500000 +	57	58.68	57.39	57.92	22.69	99.09	24.54	108.30	50.06 to 64.31	1,228,739	711,679
ALL	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	256	MEDIAN:	65	COV:	30.99	95% Median C.I.:	61.55 to 66.97	(!: Derived)
TOTAL Sales Price:	121,952,275	WGT. MEAN:	61	STD:	20.22	95% Wgt. Mean C.I.:	57.59 to 64.38	(!: land+NAT=0)
TOTAL Adj.Sales Price:	114,291,824	MEAN:	65	AVG.ABS.DEV:	14.79	95% Mean C.I.:	62.79 to 67.74	
TOTAL Assessed Value:	69,704,365							
AVG. Adj. Sales Price:	446,452	COD:	22.72	MAX Sales Ratio:	188.29			
AVG. Assessed Value:	272,282	PRD:	107.01	MIN Sales Ratio:	8.67			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	34.65	34.65	14.70	74.97	235.74	8.67	60.62	N/A	45,250	6,650
Total \$											
1 TO 9999	2	34.65	34.65	14.70	74.97	235.74	8.67	60.62	N/A	45,250	6,650
10000 TO 29999	13	48.91	63.71	47.96	53.64	132.83	24.42	188.29	31.20 to 76.25	38,556	18,492
30000 TO 59999	23	62.30	62.40	53.59	30.26	116.43	25.87	109.35	45.26 to 76.90	85,706	45,931
60000 TO 99999	30	68.49	65.96	63.62	14.90	103.68	32.77	95.42	60.16 to 72.32	117,177	74,553
100000 TO 149999	24	63.66	66.81	63.81	19.95	104.70	37.23	97.44	56.15 to 78.83	189,043	120,624
150000 TO 249999	100	66.75	67.22	62.78	21.05	107.08	24.54	142.78	60.82 to 70.73	320,631	201,282
250000 TO 499999	42	65.60	64.95	60.81	20.05	106.80	29.36	112.25	60.74 to 68.09	599,152	364,357
500000 +	22	58.46	61.05	59.92	22.97	101.89	35.90	108.30	47.23 to 69.71	2,111,314	1,265,061
ALL	256	65.13	65.27	60.99	22.72	107.01	8.67	188.29	61.55 to 66.97	446,452	272,282

Holt County 2009 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

For assessment year 2009 the Holt County Assessor performed a spreadsheet analysis of agricultural sales and adjusted values according to the market. A new market area was developed in the southern part of the county based on the low water table and the soils within this area.

In market area 1 irrigated value was increased by 16%, dry land value was increased between 5% and 10% and grass land value was raised between 5% and 10%.

In market area 2 4A irrigated values were raised 10%. 4D1 and 4D dry land increased by 10%. 3D and 3D1 dry land increased by 5%. Grass land value rose between 5% and 10%.

A land use study of the county began in the fall of 2005 with 75% now being implemented for assessment year 2009.

The assessor does map all agricultural sales in a book within the office to provide information to the public about current land valuation.

All agricultural sales are reviewed by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

Pickup work was completed and placed on the 2009 assessment roll.

2009 Assessment Survey for Holt County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor and Deputy
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor and Deputy
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	At this time the County does not have a written policy in place, but plans are to develop one for future use
a.	How is agricultural land defined in this county?
	Agricultural land is defined according to Neb. Rev. Stat. 77-1359
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The income approach has never been utilized
6.	If the income approach was used, what Capitalization Rate was used?
	N/A
7.	What is the date of the soil survey currently used?
	1995
8.	What date was the last countywide land use study completed?
	1987, however another review began in the fall of 2005
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection and FSA maps
b.	By whom?
	Assessor and Deputy
c.	What proportion is complete / implemented at this time?
	75% of the review started in 2005 is implemented at this time

9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	Three Market Areas
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	Market Areas are developed based on similar soil classes, topography, water table and verified by sales
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
a.	If yes, list.
	N/A
12.	In your opinion, what is the level of value of these groupings?
	Between sixty-nine and seventy-five percent
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
0	30	40	70

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	198	MEDIAN:	72	COV:	28.83	95% Median C.I.:	68.26 to 73.91	(! : Derived)
(AgLand) TOTAL Sales Price:	65,320,832	WGT. MEAN:	68	STD:	20.92	95% Wgt. Mean C.I.:	64.75 to 70.69	
(AgLand) TOTAL Adj.Sales Price:	60,745,381	MEAN:	73	AVG.ABS.DEV:	14.60	95% Mean C.I.:	69.64 to 75.46	
(AgLand) TOTAL Assessed Value:	41,136,305							
AVG. Adj. Sales Price:	306,794	COD:	20.40	MAX Sales Ratio:	215.71			
AVG. Assessed Value:	207,759	PRD:	107.13	MIN Sales Ratio:	24.70			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	12	73.29	79.36	78.34	15.37	101.31	64.43	129.12	65.95 to 86.96	208,152	163,067
10/01/05 TO 12/31/05	10	79.97	77.08	75.67	10.50	101.86	52.53	94.66	66.70 to 86.46	197,542	149,482
01/01/06 TO 03/31/06	27	75.56	79.81	77.31	17.07	103.24	59.27	116.14	68.10 to 90.90	281,649	217,731
04/01/06 TO 06/30/06	16	75.11	87.62	74.54	28.33	117.56	46.72	215.71	68.24 to 99.90	307,449	229,164
07/01/06 TO 09/30/06	5	72.35	78.68	75.16	19.73	104.68	53.56	119.27	N/A	254,474	191,258
10/01/06 TO 12/31/06	11	74.44	78.14	80.35	19.73	97.24	46.27	118.13	48.77 to 102.06	238,506	191,645
01/01/07 TO 03/31/07	29	75.12	74.31	71.25	14.92	104.29	46.03	109.86	66.03 to 80.63	306,161	218,151
04/01/07 TO 06/30/07	15	65.52	67.62	68.70	19.90	98.42	43.01	97.14	55.41 to 81.45	233,411	160,353
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	10	69.06	68.51	62.13	22.42	110.26	47.57	91.08	50.45 to 88.45	541,415	336,394
01/01/08 TO 03/31/08	42	64.15	65.37	62.79	20.33	104.10	31.16	122.23	59.54 to 70.02	327,867	205,883
04/01/08 TO 06/30/08	21	58.18	58.69	52.27	26.82	112.27	24.70	96.56	43.52 to 72.51	394,666	206,294
<u>Study Years</u>											
07/01/05 TO 06/30/06	65	75.49	81.23	76.47	18.74	106.23	46.72	215.71	73.09 to 81.73	261,491	199,953
07/01/06 TO 06/30/07	60	72.83	73.70	72.48	17.68	101.69	43.01	119.27	67.36 to 76.93	271,263	196,601
07/01/07 TO 06/30/08	73	63.17	63.87	59.49	22.61	107.37	24.70	122.23	58.18 to 69.99	376,336	223,879
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	59	75.40	81.52	76.80	20.81	106.15	46.27	215.71	71.75 to 81.86	278,299	213,724
01/01/07 TO 12/31/07	54	71.78	71.37	67.98	17.80	105.00	43.01	109.86	65.52 to 77.60	329,518	223,993
<u>ALL</u>											
	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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AVG. Assessed Value:	207,759	PRD:	107.13	MIN Sales Ratio:	24.70			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1011	7	71.52	69.98	65.60	11.45	106.68	46.58	84.75	46.58 to 84.75		201,863	132,425
1017	3	96.56	88.91	84.66	11.72	105.01	68.10	102.06	N/A		64,000	54,183
1195	1	122.23	122.23	122.23			122.23	122.23	N/A		383,223	468,410
1201	1	70.22	70.22	70.22			70.22	70.22	N/A		96,000	67,410
1203	1	116.14	116.14	116.14			116.14	116.14	N/A		125,000	145,180
1205	2	48.58	48.58	47.61	14.07	102.03	41.74	55.41	N/A		199,000	94,745
1207	3	72.35	74.58	66.57	25.92	112.03	47.57	103.82	N/A		752,304	500,823
1209	6	88.78	84.01	88.60	10.56	94.82	53.56	96.84	53.56 to 96.84		123,633	109,535
1289	1	119.27	119.27	119.27			119.27	119.27	N/A		46,400	55,340
1293	4	53.03	55.48	54.42	17.50	101.94	41.95	73.91	N/A		207,590	112,975
1299	1	76.37	76.37	76.37			76.37	76.37	N/A		396,000	302,430
225	2	63.01	63.01	67.46	16.63	93.41	52.53	73.49	N/A		69,515	46,892
227	2	102.52	102.52	102.16	3.22	100.35	99.22	105.82	N/A		162,750	166,267
229	3	76.47	72.44	59.68	13.61	121.39	54.82	86.04	N/A		411,000	245,276
399	1	34.19	34.19	34.19			34.19	34.19	N/A		40,000	13,675
403	1	54.99	54.99	54.99			54.99	54.99	N/A		729,000	400,850
405	3	56.99	64.51	62.69	16.34	102.90	54.30	82.23	N/A		689,375	432,158
407	11	79.17	78.31	79.04	21.22	99.08	31.16	118.50	48.77 to 110.81		206,090	162,894
409	3	59.65	59.30	65.63	14.37	90.37	46.27	71.99	N/A		113,333	74,375
411	4	94.15	91.86	93.61	10.49	98.12	75.56	103.57	N/A		160,219	149,986
413	3	81.78	81.92	81.61	1.30	100.37	80.39	83.58	N/A		190,333	155,338
473	3	46.19	47.71	48.16	7.53	99.08	43.25	53.69	N/A		272,955	131,441
475	8	69.17	70.47	69.45	15.98	101.46	43.01	90.17	43.01 to 90.17		180,735	125,523
479	1	82.94	82.94	82.94			82.94	82.94	N/A		16,000	13,270
481	10	68.25	69.39	65.52	15.84	105.90	42.19	95.81	59.09 to 80.17		507,612	332,581
483	4	67.46	70.05	69.01	14.68	101.50	59.54	85.74	N/A		480,855	331,853
485	5	68.26	67.92	62.79	8.16	108.17	53.73	75.57	N/A		273,040	171,439
487	4	68.18	65.90	63.08	11.36	104.47	51.22	76.02	N/A		388,875	245,285
653	7	73.31	77.62	77.87	22.16	99.68	46.03	118.13	46.03 to 118.13		180,457	140,523
655	6	63.79	84.27	56.50	49.43	149.15	47.51	215.71	47.51 to 215.71		287,200	162,264
657	6	73.54	75.70	59.66	29.25	126.89	42.77	129.12	42.77 to 129.12		434,086	258,967
659	1	42.29	42.29	42.29			42.29	42.29	N/A		491,000	207,650
661	5	69.34	68.17	69.99	14.39	97.40	46.72	88.82	N/A		265,685	185,953
663	2	72.23	72.23	71.84	3.06	100.55	70.02	74.44	N/A		297,587	213,777
665	6	62.84	64.87	60.07	17.56	107.99	49.45	90.90	49.45 to 90.90		389,554	234,010
667	1	90.13	90.13	90.13			90.13	90.13	N/A		340,000	306,440
737	9	65.16	65.96	64.71	10.35	101.93	41.37	77.60	63.17 to 76.04		326,482	211,266
739	10	72.49	73.44	71.28	10.63	103.02	58.61	86.96	64.55 to 85.96		432,624	308,379

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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(AgLand) TOTAL Adj.Sales Price:	60,745,381	MEAN:	73	AVG.ABS.DEV:	14.60	95% Mean C.I.:	69.64 to 75.46	
(AgLand) TOTAL Assessed Value:	41,136,305							

AVG. Adj. Sales Price:	306,794	COD:	20.40	MAX Sales Ratio:	215.71
AVG. Assessed Value:	207,759	PRD:	107.13	MIN Sales Ratio:	24.70

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741	5	68.29	72.82	74.91	8.55	97.21	66.61	81.89	N/A	329,000	246,457
743	4	61.73	61.29	58.40	19.29	104.93	46.56	75.12	N/A	461,577	269,577
745	1	75.40	75.40	75.40			75.40	75.40	N/A	594,000	447,850
747	5	73.86	75.49	73.64	14.04	102.51	61.45	101.64	N/A	213,849	157,485
749	1	59.27	59.27	59.27			59.27	59.27	N/A	96,000	56,900
751	2	64.97	64.97	63.83	10.44	101.77	58.18	71.75	N/A	120,000	76,600
925	2	74.94	74.94	71.80	9.06	104.38	68.15	81.73	N/A	483,700	347,280
927	8	81.04	80.30	82.20	12.75	97.69	52.48	109.86	52.48 to 109.86	311,228	255,815
929	2	100.96	100.96	98.77	3.78	102.22	97.14	104.78	N/A	89,000	87,902
931	4	53.84	58.48	52.79	22.96	110.79	43.52	82.72	N/A	681,250	359,610
933	13	68.24	68.38	70.19	17.83	97.42	24.70	94.66	62.16 to 83.67	270,299	189,730

ALL											
	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
4001	162	72.17	73.59	67.96	21.35	108.29	24.70	215.71	69.99 to 75.40	299,630	203,620
4002	28	68.67	69.19	67.83	11.60	102.00	41.37	86.96	65.16 to 75.21	384,139	260,563
4003	8	55.51	63.18	58.92	28.45	107.23	41.74	116.14	41.74 to 116.14	181,170	106,747

ALL											
	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

ALL											
	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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(AgLand) TOTAL Assessed Value:	41,136,305							
AVG. Adj. Sales Price:	306,794	COD:	20.40	MAX Sales Ratio:	215.71			
AVG. Assessed Value:	207,759	PRD:	107.13	MIN Sales Ratio:	24.70			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	18	71.60	73.08	72.16	9.10	101.27	63.17	94.66	66.68 to 79.93	252,332	182,092
08-0036	1	88.39	88.39	88.39			88.39	88.39	N/A	148,572	131,320
08-0050	12	72.74	75.64	80.82	30.12	93.59	31.16	118.50	52.53 to 103.57	133,527	107,919
36-0100	2	99.30	99.30	98.92	23.09	100.38	76.37	122.23	N/A	389,611	385,420
45-0007	77	71.88	70.96	67.88	17.26	104.55	24.70	109.86	68.15 to 75.72	324,174	220,033
45-0029	12	74.52	73.17	67.17	25.79	108.94	46.58	103.82	47.57 to 92.24	292,625	196,549
45-0044	19	71.27	77.51	69.59	26.23	111.38	34.19	215.71	61.04 to 76.02	202,416	140,855
45-0137	12	71.29	76.11	68.08	28.91	111.79	41.74	119.27	55.41 to 102.06	147,689	100,548
45-0239	44	65.94	69.91	63.95	21.13	109.33	42.19	129.12	60.75 to 76.47	437,412	279,725
54-0583											
92-0045	1	50.45	50.45	50.45			50.45	50.45	N/A	336,000	169,505
NonValid School											
ALL	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	139.81	139.81	144.87	54.29	96.51	63.90	215.71	N/A	11,250	16,297
30.01 TO 50.00	8	48.04	55.73	42.37	45.07	131.53	24.70	110.81	24.70 to 110.81	41,622	17,634
50.01 TO 100.00	14	80.86	79.32	79.22	14.81	100.12	52.53	104.78	66.70 to 91.08	81,899	64,883
100.01 TO 180.00	111	70.90	71.84	68.75	18.25	104.50	41.37	129.12	68.01 to 73.31	243,895	167,666
180.01 TO 330.00	35	72.51	71.41	68.68	16.82	103.97	42.19	109.86	64.47 to 80.63	408,539	280,587
330.01 TO 650.00	21	74.44	72.88	64.38	18.93	113.21	42.77	99.90	58.96 to 83.06	606,238	390,283
650.01 +	7	68.15	75.02	66.66	30.99	112.55	47.57	122.23	47.57 to 122.23	734,432	489,541
ALL	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	3	81.78	63.38	64.67	24.04	98.01	24.70	83.67	N/A	105,333	68,121
DRY-N/A	5	72.51	70.52	70.09	14.19	100.61	46.95	86.46	N/A	227,200	159,236
GRASS	42	72.76	73.41	70.73	18.44	103.80	31.16	122.23	66.28 to 80.39	224,921	159,086
GRASS-N/A	38	71.63	70.74	65.95	21.41	107.26	34.19	119.27	58.96 to 75.56	193,254	127,453
IRRGTD	3	69.77	73.15	71.70	14.61	102.02	59.54	90.13	N/A	588,666	422,075
IRRGTD-N/A	107	70.78	73.19	67.12	20.95	109.03	41.37	215.71	66.68 to 75.40	380,719	255,557
ALL	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	198	MEDIAN:	72	COV:	28.83	95% Median C.I.:	68.26 to 73.91	(! : Derived)
(AgLand) TOTAL Sales Price:	65,320,832	WGT. MEAN:	68	STD:	20.92	95% Wgt. Mean C.I.:	64.75 to 70.69	
(AgLand) TOTAL Adj.Sales Price:	60,745,381	MEAN:	73	AVG.ABS.DEV:	14.60	95% Mean C.I.:	69.64 to 75.46	
(AgLand) TOTAL Assessed Value:	41,136,305							
AVG. Adj. Sales Price:	306,794	COD:	20.40	MAX Sales Ratio:	215.71			
AVG. Assessed Value:	207,759	PRD:	107.13	MIN Sales Ratio:	24.70			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	64.37	59.28	58.52	36.43	101.29	24.70	83.67	N/A	121,000	70,810
DRY-N/A	4	75.91	76.41	74.10	8.53	103.11	67.36	86.46	N/A	242,000	179,326
GRASS	68	71.70	72.21	70.69	20.73	102.14	31.16	122.23	66.28 to 74.44	179,886	127,169
GRASS-N/A	12	74.43	71.79	63.13	14.94	113.73	43.52	99.90	58.96 to 83.58	379,839	239,776
IRRGTD	88	70.84	73.22	67.26	19.19	108.86	42.19	215.71	67.86 to 75.40	403,942	271,687
IRRGTD-N/A	22	67.55	73.07	67.60	28.28	108.09	41.37	118.50	55.41 to 84.75	316,185	213,745
____ALL____											
	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	79.30	67.91	69.05	19.41	98.35	24.70	86.46	24.70 to 86.46	190,285	131,387
DRY-N/A	1	67.36	67.36	67.36			67.36	67.36	N/A	120,000	80,830
GRASS	79	71.75	71.97	68.49	19.99	105.07	31.16	122.23	66.70 to 74.44	210,764	144,359
GRASS-N/A	1	86.04	86.04	86.04			86.04	86.04	N/A	140,000	120,455
IRRGTD	110	70.41	73.19	67.32	20.89	108.72	41.37	215.71	66.91 to 75.21	386,390	260,099
____ALL____											
	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
10000 TO 29999	6	74.44	97.60	88.00	52.24	110.91	46.27	215.71	46.27 to 215.71	17,416	15,325
30000 TO 59999	12	77.90	77.71	77.37	24.95	100.44	34.19	119.27	52.53 to 102.06	45,906	35,517
60000 TO 99999	14	70.75	71.17	70.78	17.11	100.55	31.16	103.57	59.27 to 86.48	83,323	58,976
100000 TO 149999	28	73.31	74.11	74.96	20.26	98.86	24.70	118.13	67.36 to 80.63	121,817	91,313
150000 TO 249999	35	75.49	76.11	76.01	21.64	100.14	41.74	129.12	64.43 to 85.42	198,876	151,159
250000 TO 499999	72	71.08	71.57	70.38	15.85	101.68	42.29	122.23	68.01 to 75.72	340,982	239,998
500000 +	31	64.55	63.18	61.10	18.67	103.41	41.37	103.82	53.73 to 70.04	774,231	473,072
____ALL____											
	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	198	MEDIAN:	72	COV:	28.83	95% Median C.I.:	68.26 to 73.91	(! : Derived)
(AgLand) TOTAL Sales Price:	65,320,832	WGT. MEAN:	68	STD:	20.92	95% Wgt. Mean C.I.:	64.75 to 70.69	
(AgLand) TOTAL Adj.Sales Price:	60,745,381	MEAN:	73	AVG.ABS.DEV:	14.60	95% Mean C.I.:	69.64 to 75.46	
(AgLand) TOTAL Assessed Value:	41,136,305							
AVG. Adj. Sales Price:	306,794	COD:	20.40	MAX Sales Ratio:	215.71			
AVG. Assessed Value:	207,759	PRD:	107.13	MIN Sales Ratio:	24.70			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	63.90	63.90	63.90			63.90	63.90	N/A	10,500	6,710
Total \$											
1 TO 9999	1	63.90	63.90	63.90			63.90	63.90	N/A	10,500	6,710
10000 TO 29999	10	51.17	71.41	48.83	66.81	146.25	24.70	215.71	31.16 to 110.81	38,498	18,797
30000 TO 59999	17	72.39	74.97	68.50	21.50	109.45	43.25	119.27	59.27 to 91.08	69,523	47,620
60000 TO 99999	32	71.63	69.06	65.33	15.90	105.71	41.74	103.57	59.65 to 75.10	122,173	79,813
100000 TO 149999	19	68.26	73.60	69.91	20.55	105.28	43.01	116.14	61.04 to 88.39	190,535	133,202
150000 TO 249999	69	71.88	73.75	69.58	18.21	105.99	41.37	129.12	68.01 to 76.09	305,157	212,335
250000 TO 499999	40	74.79	74.88	71.21	16.89	105.15	42.19	122.23	70.04 to 80.77	496,237	353,385
500000 +	10	56.89	62.01	58.33	23.59	106.31	42.77	103.82	43.52 to 79.02	1,073,293	626,061
ALL	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	248	MEDIAN:	70	COV:	29.47	95% Median C.I.:	67.79 to 72.51	(! : Derived)
TOTAL Sales Price:	114,119,551	WGT. MEAN:	65	STD:	21.15	95% Wgt. Mean C.I.:	62.32 to 68.60	
TOTAL Adj.Sales Price:	106,904,100	MEAN:	72	AVG.ABS.DEV:	15.02	95% Mean C.I.:	69.14 to 74.41	
TOTAL Assessed Value:	69,982,879							
AVG. Adj. Sales Price:	431,064	COD:	21.44	MAX Sales Ratio:	215.71			
AVG. Assessed Value:	282,189	PRD:	109.64	MIN Sales Ratio:	0.29			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
<u>Qrtrs</u>												
07/01/05 TO 09/30/05	14	74.49	81.21	82.34	16.57	98.63	64.43	129.12	65.95 to 92.24		287,157	236,436
10/01/05 TO 12/31/05	14	81.21	81.65	80.31	14.43	101.67	52.53	106.36	66.70 to 98.40		182,116	146,255
01/01/06 TO 03/31/06	31	75.21	78.36	76.49	16.10	102.45	59.27	116.14	67.79 to 82.72		286,984	219,513
04/01/06 TO 06/30/06	20	78.22	88.37	77.74	25.74	113.67	46.72	215.71	73.30 to 92.93		324,056	251,933
07/01/06 TO 09/30/06	6	71.81	75.86	73.89	19.02	102.66	53.56	119.27	53.56 to 119.27		234,195	173,055
10/01/06 TO 12/31/06	15	74.44	79.54	87.45	20.92	90.96	46.27	124.42	69.98 to 88.16		293,523	256,676
01/01/07 TO 03/31/07	38	72.56	72.83	70.23	14.40	103.71	46.03	109.86	66.03 to 77.15		378,442	265,764
04/01/07 TO 06/30/07	19	65.41	62.88	62.05	22.50	101.33	0.29	97.14	55.41 to 75.57		265,272	164,602
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07	12	58.99	66.19	60.90	23.15	108.67	47.57	91.08	50.45 to 82.23		555,679	338,432
01/01/08 TO 03/31/08	54	62.67	63.75	58.88	20.37	108.27	31.16	122.23	58.43 to 66.91		803,879	473,340
04/01/08 TO 06/30/08	25	57.66	59.06	52.28	28.45	112.96	24.70	105.31	46.19 to 70.78		385,999	201,801
<u>Study Years</u>												
07/01/05 TO 06/30/06	79	75.58	81.98	78.37	19.00	104.61	46.72	215.71	73.49 to 81.86		277,816	217,737
07/01/06 TO 06/30/07	78	71.66	71.93	71.80	18.37	100.18	0.29	124.42	66.61 to 75.57		323,448	232,243
07/01/07 TO 06/30/08	91	61.04	62.78	58.04	23.10	108.17	24.70	122.23	54.99 to 65.23		656,347	380,951
<u>Calendar Yrs</u>												
01/01/06 TO 12/31/06	72	75.31	81.18	78.98	20.33	102.79	46.27	215.71	71.75 to 80.39		294,245	232,390
01/01/07 TO 12/31/07	69	67.80	68.93	66.26	18.78	104.03	0.29	109.86	64.48 to 75.57		378,103	250,546
<u>ALL</u>												
	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51		431,064	282,189

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	248	MEDIAN:	70	COV:	29.47	95% Median C.I.:	67.79 to 72.51	(! : Derived)
TOTAL Sales Price:	114,119,551	WGT. MEAN:	65	STD:	21.15	95% Wgt. Mean C.I.:	62.32 to 68.60	
TOTAL Adj.Sales Price:	106,904,100	MEAN:	72	AVG.ABS.DEV:	15.02	95% Mean C.I.:	69.14 to 74.41	
TOTAL Assessed Value:	69,982,879							
AVG. Adj. Sales Price:	431,064	COD:	21.44	MAX Sales Ratio:	215.71			
AVG. Assessed Value:	282,189	PRD:	109.64	MIN Sales Ratio:	0.29			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1011	8	70.78	68.44	63.02	12.57	108.60	46.58	84.75	46.58 to 84.75	261,630	164,891
1017	3	96.56	88.91	84.66	11.72	105.01	68.10	102.06	N/A	64,000	54,183
1021	1	66.71	66.71	66.71			66.71	66.71	N/A	7,400,000	4,936,380
1195	1	122.23	122.23	122.23			122.23	122.23	N/A	383,223	468,410
1199	1	60.82	60.82	60.82			60.82	60.82	N/A	376,280	228,860
1201	1	70.22	70.22	70.22			70.22	70.22	N/A	96,000	67,410
1203	2	82.57	82.57	57.70	40.66	143.11	49.00	116.14	N/A	482,500	278,387
1205	2	48.58	48.58	47.61	14.07	102.03	41.74	55.41	N/A	199,000	94,745
1207	6	102.96	90.26	75.18	15.79	120.05	47.57	109.34	47.57 to 109.34	479,142	360,235
1209	7	86.48	80.36	78.52	13.93	102.34	53.56	96.84	53.56 to 96.84	159,114	124,937
1289	3	61.78	78.62	67.56	34.78	116.37	54.81	119.27	N/A	102,400	69,180
1293	6	55.67	59.35	56.89	17.98	104.32	41.95	78.44	41.95 to 78.44	183,226	104,235
1299	2	70.94	70.94	74.07	7.66	95.76	65.50	76.37	N/A	251,100	185,995
225	2	63.01	63.01	67.46	16.63	93.41	52.53	73.49	N/A	69,515	46,892
227	2	102.52	102.52	102.16	3.22	100.35	99.22	105.82	N/A	162,750	166,267
229	3	76.47	72.44	59.68	13.61	121.39	54.82	86.04	N/A	411,000	245,276
399	2	66.30	66.30	81.04	48.43	81.80	34.19	98.40	N/A	74,000	59,972
403	1	54.99	54.99	54.99			54.99	54.99	N/A	729,000	400,850
405	3	56.99	64.51	62.69	16.34	102.90	54.30	82.23	N/A	689,375	432,158
407	12	79.24	79.04	81.89	20.26	96.52	31.16	118.50	60.78 to 88.45	293,333	240,200
409	6	63.30	65.01	68.34	16.56	95.13	46.27	87.55	46.27 to 87.55	131,666	89,984
411	4	94.15	91.86	93.61	10.49	98.12	75.56	103.57	N/A	160,219	149,986
413	3	81.78	81.92	81.61	1.30	100.37	80.39	83.58	N/A	190,333	155,338
473	4	49.94	52.48	53.79	15.53	97.56	43.25	66.78	N/A	293,466	157,847
475	9	65.95	67.55	50.35	18.55	134.16	43.01	90.17	44.25 to 88.03	663,986	334,324
479	2	90.24	90.24	96.71	8.08	93.30	82.94	97.53	N/A	142,685	137,997
481	15	69.98	69.73	65.41	18.44	106.61	28.33	105.31	60.89 to 78.48	482,141	315,346
483	4	67.46	70.05	69.01	14.68	101.50	59.54	85.74	N/A	480,855	331,853
485	5	68.26	67.92	62.79	8.16	108.17	53.73	75.57	N/A	273,040	171,439
487	6	68.18	75.41	79.66	22.23	94.66	51.22	124.42	51.22 to 124.42	607,250	483,764
653	7	73.31	77.62	77.87	22.16	99.68	46.03	118.13	46.03 to 118.13	180,457	140,523
655	6	63.79	84.27	56.50	49.43	149.15	47.51	215.71	47.51 to 215.71	287,200	162,264
657	7	69.99	74.10	61.20	27.47	121.08	42.77	129.12	42.77 to 129.12	546,805	334,637
659	1	42.29	42.29	42.29			42.29	42.29	N/A	491,000	207,650
661	5	69.34	68.17	69.99	14.39	97.40	46.72	88.82	N/A	265,685	185,953
663	2	72.23	72.23	71.84	3.06	100.55	70.02	74.44	N/A	297,587	213,777
665	12	66.91	65.85	56.97	18.49	115.59	41.20	96.50	52.15 to 75.58	590,568	336,459
667	1	90.13	90.13	90.13			90.13	90.13	N/A	340,000	306,440

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	248	MEDIAN:	70	COV:	29.47	95% Median C.I.:	67.79 to 72.51	(! : Derived)
TOTAL Sales Price:	114,119,551	WGT. MEAN:	65	STD:	21.15	95% Wgt. Mean C.I.:	62.32 to 68.60	
TOTAL Adj.Sales Price:	106,904,100	MEAN:	72	AVG.ABS.DEV:	15.02	95% Mean C.I.:	69.14 to 74.41	

TOTAL Assessed Value:	69,982,879	COD:	21.44	MAX Sales Ratio:	215.71
AVG. Adj. Sales Price:	431,064	PRD:	109.64	MIN Sales Ratio:	0.29
AVG. Assessed Value:	282,189				

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737	13	64.86	63.70	58.09	13.11	109.65	41.37	77.60	52.73 to 76.04	464,318	269,743
739	14	69.41	70.78	66.26	15.01	106.82	50.30	92.93	58.61 to 85.96	569,017	377,045
741	6	67.50	71.23	71.40	8.45	99.76	63.26	81.89	63.26 to 81.89	392,500	280,236
743	5	52.20	49.09	49.39	38.13	99.39	0.29	75.12	N/A	437,062	215,862
745	2	75.22	75.22	75.16	0.25	100.07	75.03	75.40	N/A	847,000	636,615
747	5	73.86	75.49	73.64	14.04	102.51	61.45	101.64	N/A	213,849	157,485
749	1	59.27	59.27	59.27			59.27	59.27	N/A	96,000	56,900
751	2	64.97	64.97	63.83	10.44	101.77	58.18	71.75	N/A	120,000	76,600
923	1	61.66	61.66	61.66			61.66	61.66	N/A	8,024,714	4,947,735
925	2	74.94	74.94	71.80	9.06	104.38	68.15	81.73	N/A	483,700	347,280
927	8	81.04	80.30	82.20	12.75	97.69	52.48	109.86	52.48 to 109.86	311,228	255,815
929	3	97.14	88.85	95.32	13.78	93.21	64.63	104.78	N/A	66,000	62,910
931	5	58.96	61.81	57.45	22.25	107.58	43.52	82.72	N/A	689,000	395,841
933	14	67.80	68.16	69.68	16.98	97.81	24.70	94.66	62.16 to 83.67	279,778	194,956
ALL											
	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
4001	199	71.65	73.47	66.43	21.61	110.60	24.70	215.71	68.15 to 74.17	431,171	286,420
4002	38	66.69	65.58	62.27	16.35	105.31	0.29	92.93	63.26 to 73.09	487,965	303,842
4003	11	55.61	62.60	56.25	25.48	111.29	41.74	116.14	41.95 to 78.44	232,578	130,825
ALL											
	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	50	65.37	68.71	62.49	23.92	109.95	0.29	124.42	61.59 to 69.98	923,174	576,931
2	198	71.59	72.55	67.72	20.40	107.13	24.70	215.71	68.26 to 73.91	306,794	207,759
ALL											
	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

PAD 2009 R&O Statistics

Base Stat

PAGE:4 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	248	MEDIAN:	70	COV:	29.47	95% Median C.I.:	67.79 to 72.51	(! : Derived)
TOTAL Sales Price:	114,119,551	WGT. MEAN:	65	STD:	21.15	95% Wgt. Mean C.I.:	62.32 to 68.60	
TOTAL Adj.Sales Price:	106,904,100	MEAN:	72	AVG.ABS.DEV:	15.02	95% Mean C.I.:	69.14 to 74.41	
TOTAL Assessed Value:	69,982,879							
AVG. Adj. Sales Price:	431,064	COD:	21.44	MAX Sales Ratio:	215.71			
AVG. Assessed Value:	282,189	PRD:	109.64	MIN Sales Ratio:	0.29			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	21	71.52	70.88	64.17	11.33	110.44	43.02	94.66	64.86 to 77.15	327,370	210,085
08-0036	1	88.39	88.39	88.39			88.39	88.39	N/A	148,572	131,320
08-0050	16	72.74	75.43	81.76	26.88	92.26	31.16	118.50	57.66 to 99.90	206,583	168,898
36-0100	2	99.30	99.30	98.92	23.09	100.38	76.37	122.23	N/A	389,611	385,420
45-0007	97	70.02	69.44	63.06	18.82	110.12	0.29	109.86	66.78 to 75.11	438,786	276,687
45-0029	17	65.16	74.39	68.76	30.74	108.20	46.58	109.34	53.56 to 96.84	304,084	209,075
45-0044	21	71.27	79.12	77.48	27.74	102.11	34.19	215.71	64.46 to 76.02	282,566	218,938
45-0137	17	70.22	74.14	63.94	27.77	115.95	41.74	119.27	55.41 to 102.06	185,533	118,627
45-0239	55	66.28	69.92	64.15	20.70	108.99	28.33	129.12	61.66 to 75.40	702,553	450,723
54-0583											
92-0045	1	50.45	50.45	50.45			50.45	50.45	N/A	336,000	169,505
NonValid School											
ALL	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	3	64.63	114.75	107.11	78.30	107.13	63.90	215.71	N/A	14,166	15,173
30.01 TO 50.00	8	48.04	55.73	42.37	45.07	131.53	24.70	110.81	24.70 to 110.81	41,622	17,634
50.01 TO 100.00	14	80.86	79.32	79.22	14.81	100.12	52.53	104.78	66.70 to 91.08	81,899	64,883
100.01 TO 180.00	130	69.98	70.51	67.22	19.04	104.89	0.29	129.12	66.91 to 71.88	250,703	168,526
180.01 TO 330.00	47	73.91	73.13	68.94	18.17	106.08	42.19	109.86	64.47 to 80.63	436,932	301,203
330.01 TO 650.00	32	70.71	70.03	61.03	20.38	114.74	41.20	106.36	58.96 to 79.02	744,897	454,624
650.01 +	14	67.43	75.41	64.31	32.13	117.27	44.25	124.42	49.00 to 103.82	2,029,865	1,305,351
ALL	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	3	81.78	63.38	64.67	24.04	98.01	24.70	83.67	N/A	105,333	68,121
DRY-N/A	5	72.51	70.52	70.09	14.19	100.61	46.95	86.46	N/A	227,200	159,236
GRASS	48	72.76	74.09	71.69	18.83	103.34	31.16	122.23	66.28 to 80.63	214,460	153,756
GRASS-N/A	48	70.75	70.93	65.11	21.37	108.94	34.19	119.27	61.66 to 74.44	507,242	330,287
IRRGTD	5	69.77	74.08	65.48	20.81	113.13	54.48	96.50	N/A	789,600	517,063
IRRGTD-N/A	139	69.34	71.41	64.55	22.12	110.62	0.29	215.71	66.03 to 73.09	481,024	310,524
ALL	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	248	MEDIAN:	70	COV:	29.47	95% Median C.I.:	67.79 to 72.51	(! : Derived)
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TOTAL Adj.Sales Price:	106,904,100	MEAN:	72	AVG.ABS.DEV:	15.02	95% Mean C.I.:	69.14 to 74.41	
TOTAL Assessed Value:	69,982,879							
AVG. Adj. Sales Price:	431,064	COD:	21.44	MAX Sales Ratio:	215.71			
AVG. Assessed Value:	282,189	PRD:	109.64	MIN Sales Ratio:	0.29			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	64.37	59.28	58.52	36.43	101.29	24.70	83.67	N/A	121,000	70,810
DRY-N/A	4	75.91	76.41	74.10	8.53	103.11	67.36	86.46	N/A	242,000	179,326
GRASS	83	71.27	72.74	67.69	20.94	107.46	31.16	122.23	66.28 to 74.01	360,853	244,274
GRASS-N/A	13	73.30	71.02	63.09	15.21	112.58	43.52	99.90	58.96 to 83.58	360,836	227,643
IRRGTD	112	69.56	71.50	63.73	19.57	112.20	28.33	215.71	66.68 to 71.99	489,909	312,195
IRRGTD-N/A	32	67.55	71.54	67.64	31.48	105.76	0.29	124.42	55.72 to 80.77	498,141	336,947
____ALL____											
	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	79.30	67.91	69.05	19.41	98.35	24.70	86.46	24.70 to 86.46	190,285	131,387
DRY-N/A	1	67.36	67.36	67.36			67.36	67.36	N/A	120,000	80,830
GRASS	95	71.52	72.37	66.99	20.18	108.02	31.16	122.23	66.28 to 74.01	363,176	243,301
GRASS-N/A	1	86.04	86.04	86.04			86.04	86.04	N/A	140,000	120,455
IRRGTD	144	69.56	71.51	64.61	22.02	110.68	0.29	215.71	66.03 to 73.09	491,738	317,695
____ALL____											
	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
10000 TO 29999	7	65.95	92.89	84.24	50.83	110.26	46.27	215.71	46.27 to 215.71	17,785	14,982
30000 TO 59999	12	77.90	77.71	77.37	24.95	100.44	34.19	119.27	52.53 to 102.06	45,906	35,517
60000 TO 99999	14	70.75	71.17	70.78	17.11	100.55	31.16	103.57	59.27 to 86.48	83,323	58,976
100000 TO 149999	36	73.31	74.48	75.18	20.56	99.07	24.70	118.13	65.50 to 80.63	121,524	91,356
150000 TO 249999	38	74.97	76.13	76.20	22.15	99.90	41.74	129.12	64.43 to 85.42	198,701	151,414
250000 TO 499999	88	70.01	71.24	69.80	17.70	102.06	0.29	122.23	67.79 to 75.12	340,878	237,921
500000 +	53	63.26	63.74	61.21	20.59	104.14	28.33	124.42	54.82 to 68.15	1,191,307	729,178
____ALL____											
	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	106,904,100	MEAN:	72	AVG.ABS.DEV:	15.02	95% Mean C.I.:	69.14 to 74.41	
TOTAL Assessed Value:	69,982,879							
AVG. Adj. Sales Price:	431,064	COD:	21.44	MAX Sales Ratio:	215.71			
AVG. Assessed Value:	282,189	PRD:	109.64	MIN Sales Ratio:	0.29			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	63.90	63.90	63.90			63.90	63.90	N/A	10,500	6,710
Total \$											
1 TO 9999	1	63.90	63.90	63.90			63.90	63.90	N/A	10,500	6,710
10000 TO 29999	11	52.53	70.79	49.61	61.25	142.70	24.70	215.71	31.16 to 110.81	36,816	18,263
30000 TO 59999	17	72.39	74.97	68.50	21.50	109.45	43.25	119.27	59.27 to 91.08	69,523	47,620
60000 TO 99999	38	71.19	68.00	64.70	16.01	105.09	41.74	103.57	59.65 to 73.49	122,698	79,388
100000 TO 149999	23	71.99	76.23	72.11	20.98	105.72	43.01	116.14	63.17 to 88.39	182,659	131,711
150000 TO 249999	81	69.99	71.79	67.45	19.58	106.44	0.29	129.12	67.79 to 75.49	312,865	211,038
250000 TO 499999	53	72.51	74.62	69.92	20.03	106.72	42.19	122.23	65.23 to 80.77	509,015	355,911
500000 +	24	64.47	65.67	61.11	22.88	107.47	41.20	124.42	54.30 to 75.11	1,838,460	1,123,422
ALL	248	70.03	71.78	65.46	21.44	109.64	0.29	215.71	67.79 to 72.51	431,064	282,189

**2009 Correlation Section
for Holt County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED:Based on the analysis in the proceeding tables, the opinion of the Division is that the level of value is within the acceptable range and it is best measured by the median measure of central tendency of the Agricultural Unimproved sample. The valuation methodology the County uses to analyze sales and determine a schedule of values assures the sold and unsold parcels are treated in a similar manner. The statistics confirm that the agricultural properties in the county are valued within the acceptable range indicating uniformity and proportionality in the class.

**2009 Correlation Section
for Holt County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2009	322	198	61.49
2008	331	197	59.52
2007	335	186	55.52
2006	350	194	55.43
2005	358	161	44.97

AGRICULTURAL UNIMPROVED: Table II indicates that the County has utilized an acceptable portion of the available sales and the measurement of the class of property was done will all available arm's length sales.

All agricultural sales are reviewed by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

2009 Correlation Section
for Holt County

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section
for Holt County**

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio
Continued**

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	66	8.90	72	72
2008	65.7	9.97	72	72.22
2007	70	1.07	71	72
2006	68	13.56	78	77
2005	70	7.36	75	78

AGRICULTURAL UNIMPROVED: The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner.

**2009 Correlation Section
for Holt County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section
for Holt County**

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
18	2009	8.90
8.99	2008	9.97
1.00	2007	1.06
15.93	2006	13.56
19.07	2005	7.36

AGRICULTURAL UNIMPROVED: The percent change in the Total Assessed Value in the sales file compared to the percent change in Assessed Value (excl.growth) is showing a nine percent difference (rounded). The difference implies that the assessment actions had more of an effect on the sales file base when compared to the assessed base. Based on the known assessment practices of the County and the similarity between the trended preliminary ratio and the R&O median in Table III, there is no reason to believe the sales file was treated any differently than the assessed base.

2009 Correlation Section
for Holt County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

**2009 Correlation Section
for Holt County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	72	68	73

AGRICULTURAL UNIMPROVED: The median and mean measures of central tendencies are within the acceptable range, while the weighted mean is just below the range.

**2009 Correlation Section
for Holt County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	20.40	107.13
Difference	0.40	4.13

AGRICULTURAL UNIMPROVED: The coefficient of dispersion rounds to within the acceptable range for quality assessment. The price related differential is above the range, this statistically suggests regressivity in assessments. A further analysis of the sales revealed with hypothetically removing outlier sales the price related differential falls into the acceptable range.

**2009 Correlation Section
for Holt County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	205	198	-7
Median	66	72	6
Wgt. Mean	60	68	8
Mean	65	73	8
COD	22.97	20.40	-2.57
PRD	108.20	107.13	-1.07
Minimum	8.67	24.70	16.03
Maximum	188.29	215.71	27.42

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the R&O statistics is consistent with the assessment actions reported for this class of property by the County. The change in the number of sales is attributable to the removal of those sales that experienced significant physical or economic changes after the sale occurred.

Total Real Property
Sum Lines 17, 25, & 30

Records : 12,116

Value : 1,320,785,034

Growth 11,940,511

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	529	1,956,890	67	679,000	37	300,200	633	2,936,090	
02. Res Improve Land	2,878	12,817,745	278	3,456,590	374	4,479,384	3,530	20,753,719	
03. Res Improvements	2,991	137,748,165	320	24,548,380	445	31,754,095	3,756	194,050,640	
04. Res Total	3,520	152,522,800	387	28,683,970	482	36,533,679	4,389	217,740,449	3,885,439
% of Res Total	80.20	70.05	8.82	13.17	10.98	16.78	36.22	16.49	32.54
05. Com UnImp Land	84	405,925	7	66,945	17	71,965	108	544,835	
06. Com Improve Land	507	3,047,465	23	199,695	69	682,010	599	3,929,170	
07. Com Improvements	517	30,926,635	26	1,848,570	87	9,888,310	630	42,663,515	
08. Com Total	601	34,380,025	33	2,115,210	104	10,642,285	738	47,137,520	585,157
% of Com Total	81.44	72.94	4.47	4.49	14.09	22.58	6.09	3.57	4.90
09. Ind UnImp Land	3	107,055	1	5,390	0	0	4	112,445	
10. Ind Improve Land	0	0	2	12,060	5	89,395	7	101,455	
11. Ind Improvements	0	0	2	636,670	5	9,578,140	7	10,214,810	
12. Ind Total	3	107,055	3	654,120	5	9,667,535	11	10,428,710	4,062,995
% of Ind Total	27.27	1.03	27.27	6.27	45.45	92.70	0.09	0.79	34.03
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
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	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	3,520	152,522,800	387	28,683,970	482	36,533,679	4,389	217,740,449	3,885,439
% of Res & Rec Total	80.20	70.05	8.82	13.17	10.98	16.78	36.22	16.49	32.54
Com & Ind Total	604	34,487,080	36	2,769,330	109	20,309,820	749	57,566,230	4,648,152
% of Com & Ind Total	80.64	59.91	4.81	4.81	14.55	35.28	6.18	4.36	38.93
17. Taxable Total	4,124	187,009,880	423	31,453,300	591	56,843,499	5,138	275,306,679	8,533,591
% of Taxable Total	80.26	67.93	8.23	11.42	11.50	20.65	42.41	20.84	71.47

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	10	8,815	1,116,405		0	0	0
19. Commercial	11	213,345	6,077,445		0	0	0
20. Industrial	2	58,980	16,146,140		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		10	8,815	1,116,405
19. Commercial	0	0	0		11	213,345	6,077,445
20. Industrial	0	0	0		2	58,980	16,146,140
21. Other	0	0	0		0	0	0
22. Total Sch II					23	281,140	23,339,990

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. Producing	295	18	95	408

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	8	112,420	8	314,795	4,959	637,695,805	4,975	638,123,020
28. Ag-Improved Land	4	75,215	8	96,750	1,895	316,526,480	1,907	316,698,445
29. Ag Improvements	4	205,890	8	208,585	1,991	90,242,415	2,003	90,656,890
30. Ag Total							6,978	1,045,478,355

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	4	4.00	24,000	4	3.33	20,005	
33. HomeSite Improvements	2	0.00	120,345	2	0.00	20,720	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	4.60	4,600	5	6.15	6,150	
37. FarmSite Improvements	4	0.00	85,545	8	0.00	187,865	
38. FarmSite Total							
39. Road & Ditches	0	8.81	0	0	0.76	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	30	32.82	179,370	30	32.82	179,370	
32. HomeSite Improv Land	1,185	1,296.87	7,781,220	1,193	1,304.20	7,825,225	
33. HomeSite Improvements	1,194	0.00	48,663,865	1,198	0.00	48,804,930	3,406,920
34. HomeSite Total				1,228	1,337.02	56,809,525	
35. FarmSite UnImp Land	69	542.12	191,600	69	542.12	191,600	
36. FarmSite Improv Land	1,691	2,391.74	2,287,705	1,700	2,402.49	2,298,455	
37. FarmSite Improvements	1,909	0.00	41,578,550	1,921	0.00	41,851,960	0
38. FarmSite Total				1,990	2,944.61	44,342,015	
39. Road & Ditches	0	18,399.00	0	0	18,408.57	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				3,218	22,690.20	101,151,540	3,406,920

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	5	740.39	281,875	5	740.39	281,875

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. Recapture Value N/A	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. Recapture Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4001

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	556.00	0.27%	1,132,980	0.37%	2,037.73
46. 1A	11,863.12	5.80%	23,484,320	7.68%	1,979.61
47. 2A1	22,588.79	11.03%	42,898,755	14.03%	1,899.12
48. 2A	20,654.07	10.09%	37,551,455	12.28%	1,818.11
49. 3A1	13,797.69	6.74%	23,480,930	7.68%	1,701.80
50. 3A	73,679.09	35.99%	116,956,780	38.24%	1,587.38
51. 4A1	43,049.23	21.03%	42,804,980	14.00%	994.33
52. 4A	18,514.39	9.04%	17,516,485	5.73%	946.10
53. Total	204,702.38	100.00%	305,826,685	100.00%	1,494.01
Dry					
54. 1D1	292.00	0.56%	216,735	0.72%	742.24
55. 1D	5,996.46	11.45%	4,360,635	14.52%	727.20
56. 2D1	9,490.12	18.12%	6,210,675	20.69%	654.44
57. 2D	9,279.03	17.72%	5,657,105	18.84%	609.67
58. 3D1	3,973.49	7.59%	2,304,015	7.67%	579.85
59. 3D	13,946.26	26.63%	7,870,685	26.21%	564.36
60. 4D1	4,723.28	9.02%	1,770,410	5.90%	374.83
61. 4D	4,667.62	8.91%	1,633,670	5.44%	350.00
62. Total	52,368.26	100.00%	30,023,930	100.00%	573.32
Grass					
63. 1G1	228.20	0.00%	128,935	0.03%	565.01
64. 1G	9,229.06	0.95%	5,207,400	1.19%	564.24
65. 2G1	19,397.21	2.01%	10,952,585	2.51%	564.65
66. 2G	26,078.91	2.70%	14,701,580	3.36%	563.73
67. 3G1	11,151.96	1.15%	6,176,190	1.41%	553.82
68. 3G	189,080.75	19.56%	108,218,985	24.76%	572.34
69. 4G1	392,128.37	40.56%	179,572,160	41.08%	457.94
70. 4G	319,581.99	33.05%	112,160,635	25.66%	350.96
71. Total	966,876.45	100.00%	437,118,470	100.00%	452.09
Irrigated Total					
	204,702.38	15.96%	305,826,685	39.38%	1,494.01
Dry Total					
	52,368.26	4.08%	30,023,930	3.87%	573.32
Grass Total					
	966,876.45	75.41%	437,118,470	56.29%	452.09
Waste					
	52,051.15	4.06%	2,704,360	0.35%	51.96
Other					
	6,209.54	0.48%	930,285	0.12%	149.82
Exempt					
	89.76	0.01%	0	0.00%	0.00
Market Area Total					
	1,282,207.78	100.00%	776,603,730	100.00%	605.68

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4002

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	3,682.00	7.87%	6,406,680	8.16%	1,740.00
47. 2A1	10,413.28	22.26%	18,119,110	23.09%	1,740.00
48. 2A	5,642.28	12.06%	9,817,570	12.51%	1,740.00
49. 3A1	2,791.98	5.97%	4,854,715	6.19%	1,738.81
50. 3A	20,031.97	42.82%	34,783,680	44.32%	1,736.41
51. 4A1	2,132.64	4.56%	2,525,130	3.22%	1,184.04
52. 4A	2,088.00	4.46%	1,981,235	2.52%	948.87
53. Total	46,782.15	100.00%	78,488,120	100.00%	1,677.74
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,143.45	15.85%	874,760	18.83%	765.02
56. 2D1	3,271.91	45.35%	2,175,865	46.83%	665.01
57. 2D	872.16	12.09%	532,010	11.45%	609.99
58. 3D1	427.48	5.92%	260,055	5.60%	608.34
59. 3D	1,053.97	14.61%	642,920	13.84%	610.00
60. 4D1	199.50	2.77%	74,745	1.61%	374.66
61. 4D	246.41	3.42%	86,250	1.86%	350.03
62. Total	7,214.88	100.00%	4,646,605	100.00%	644.03
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,133.19	3.72%	689,135	4.23%	608.14
65. 2G1	4,063.19	13.35%	2,476,540	15.22%	609.51
66. 2G	2,193.96	7.21%	1,330,500	8.17%	606.44
67. 3G1	838.35	2.75%	506,410	3.11%	604.06
68. 3G	13,290.71	43.65%	7,910,345	48.60%	595.18
69. 4G1	3,673.68	12.07%	1,555,685	9.56%	423.47
70. 4G	5,253.13	17.25%	1,807,425	11.10%	344.07
71. Total	30,446.21	100.00%	16,276,040	100.00%	534.58
Irrigated Total	46,782.15	54.27%	78,488,120	78.81%	1,677.74
Dry Total	7,214.88	8.37%	4,646,605	4.67%	644.03
Grass Total	30,446.21	35.32%	16,276,040	16.34%	534.58
Waste	784.50	0.91%	39,025	0.04%	49.75
Other	981.46	1.14%	146,920	0.15%	149.70
Exempt	17.18	0.02%	0	0.00%	0.00
Market Area Total	86,209.20	100.00%	99,596,710	100.00%	1,155.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4003

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	0.00	0.00%	0	0.00%	0.00
49. 3A1	769.17	7.32%	897,330	10.35%	1,166.62
50. 3A	2,525.78	24.05%	2,800,015	32.31%	1,108.57
51. 4A1	7,088.71	67.49%	4,890,220	56.43%	689.86
52. 4A	119.00	1.13%	78,540	0.91%	660.00
53. Total	10,502.66	100.00%	8,666,105	100.00%	825.13
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	237.72	3.77%	144,335	4.45%	607.16
58. 3D1	1,184.73	18.79%	677,305	20.86%	571.70
59. 3D	3,206.69	50.85%	1,807,265	55.66%	563.59
60. 4D1	1,241.13	19.68%	465,425	14.33%	375.00
61. 4D	435.86	6.91%	152,550	4.70%	350.00
62. Total	6,306.13	100.00%	3,246,880	100.00%	514.88
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,190.22	2.07%	1,221,160	2.20%	557.55
67. 3G1	2,041.69	1.93%	1,105,240	1.99%	541.34
68. 3G	34,829.10	32.92%	21,421,320	38.58%	615.04
69. 4G1	55,614.85	52.57%	27,389,630	49.33%	492.49
70. 4G	11,113.97	10.51%	4,388,920	7.90%	394.90
71. Total	105,789.83	100.00%	55,526,270	100.00%	524.87
Irrigated Total	10,502.66	7.85%	8,666,105	12.72%	825.13
Dry Total	6,306.13	4.71%	3,246,880	4.77%	514.88
Grass Total	105,789.83	79.08%	55,526,270	81.50%	524.87
Waste	10,217.41	7.64%	542,070	0.80%	53.05
Other	967.00	0.72%	145,050	0.21%	150.00
Exempt	100.99	0.08%	0	0.00%	0.00
Market Area Total	133,783.03	100.00%	68,126,375	100.00%	509.23

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	15.35	26,165	3.13	5,445	261,968.71	392,949,300	261,987.19	392,980,910
77. Dry Land	4.05	2,235	32.18	20,590	65,853.04	37,894,590	65,889.27	37,917,415
78. Grass	280.72	128,935	852.21	356,655	1,101,979.56	508,435,190	1,103,112.49	508,920,780
79. Waste	4.00	200	21.00	1,050	63,028.06	3,284,205	63,053.06	3,285,455
80. Other	10.00	1,500	11.00	1,650	8,137.00	1,219,105	8,158.00	1,222,255
81. Exempt	0.00	0	0.00	0	207.93	0	207.93	0
82. Total	314.12	159,035	919.52	385,390	1,500,966.37	943,782,390	1,502,200.01	944,326,815

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	261,987.19	17.44%	392,980,910	41.61%	1,500.00
Dry Land	65,889.27	4.39%	37,917,415	4.02%	575.47
Grass	1,103,112.49	73.43%	508,920,780	53.89%	461.35
Waste	63,053.06	4.20%	3,285,455	0.35%	52.11
Other	8,158.00	0.54%	1,222,255	0.13%	149.82
Exempt	207.93	0.01%	0	0.00%	0.00
Total	1,502,200.01	100.00%	944,326,815	100.00%	628.63

2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

45 Holt

F3

	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	201,518,285	217,740,449	16,222,164	8.05%	3,885,439	6.12%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	55,977,110	56,809,525	832,415	1.49%	3,406,920	-4.60%
04. Total Residential (sum lines 1-3)	257,495,395	274,549,974	17,054,579	6.62%	7,292,359	3.79%
05. Commercial	46,323,605	47,137,520	813,915	1.76%	585,157	0.49%
06. Industrial	6,365,715	10,428,710	4,062,995	63.83%	4,062,995	0.00%
07. Ag-Farmsite Land, Outbuildings	41,423,915	44,342,015	2,918,100	7.04%	0	7.04%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	94,113,235	101,908,245	7,795,010	8.28%	4,648,152	3.34%
10. Total Non-Agland Real Property	351,608,630	376,458,219	24,849,589	7.07%	11,940,511	3.67%
11. Irrigated	346,484,295	392,980,910	46,496,615	13.42%		
12. Dryland	37,605,905	37,917,415	311,510	0.83%		
13. Grassland	478,570,140	508,920,780	30,350,640	6.34%		
14. Wasteland	3,257,195	3,285,455	28,260	0.87%		
15. Other Agland	1,215,005	1,222,255	7,250	0.60%		
16. Total Agricultural Land	867,132,540	944,326,815	77,194,275	8.90%		
17. Total Value of all Real Property (Locally Assessed)	1,218,741,170	1,320,785,034	102,043,864	8.37%	11,940,511	7.39%

PLAN OF ASSESSMENT HOLT COUNTY

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

Holt County has a total count of 12,043 taxable parcels, being further identified as: 36% (4,356) residential parcels; 6% (750) commercial/industrial parcels; and 58% (6,937) agricultural parcels. There are also 403 exempt parcels.

For 2008, 2289 personal property schedules were filed, plus applications were taken for homestead exemptions. Applications for exemption and/or affidavits for continuing exemption are received annually. For 2008, affidavits were filed by 63 organizations, plus one new application.

Staff for the office consists of the elected assessor, one deputy, and three full-time clerks. Maintenance of property record cards is performed by any staff member. Changes due to transfer are primarily completed by either the assessor or one of the clerks. Personal property filings are managed by the assessor, the deputy or another of the clerks. The third clerk assists with maintaining computer files of real property, plus wherever else needed. Reports required are prepared by the assessor with assistance of all personnel.

The budget requested for 2008-09 is \$175,004, approximately \$68,478 of which is expected to be used for appraisal maintenance. The CAMA portion within the appraisal maintenance includes a cost of about \$11,450.

The assessor anticipates attending the 2008 Workshop, which offers hours of continuing education for maintaining the Assessor's certificate. To date, the assessor has accumulated 59 hours towards renewal of the certificate. Both the assessor and deputy anticipate acquiring additional hours toward renewal of their respective certificates. No other staff member holds an Assessor's certificate.

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

Reports are generated as follows:

- Real Estate Abstract is to be submitted on or before March 19.
- The Personal Property Abstract is to be submitted on or before June 15.
- 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.
- School District Taxable Value Report is to be submitted on or before August 25.

- 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.
- A list of trusts owning agricultural land is certified to the Nebraska Secretary of State by October 1.
- The Tax Roll is to be delivered to the County Treasurer by November 22, along with tax bills.
- Homestead Exemption Tax Loss is to be certified on or before November 30.
- The Certificate of Taxes Levied is to be submitted on or before December 1.

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

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

By March 1, governmental subdivisions are notified of intent to tax property not used for a public purpose, and not paying 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. New property record cards were obtained for residential properties for 2001 and for commercial/industrial properties for 2002. New property record cards for agricultural properties were obtained for use for 2008.

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. Approximately 563 applications were received in 2008. 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 July 31 receive a 10% penalty. Filings after July 31 receive a 25% penalty. Schedules are pre-printed as soon after the first of the year as possible. 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, done by the assessor or deputy, involves physical inspection of properties flagged

on computer records as having building permits or other information meriting attention. Lists of approved building permits are gathered from city clerks where permits are required. Improvement Information Statements are received where permits are not required. Personal observation by the staff also triggers flags for possible required changes.

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

All residential property (urban, suburban, and rural) was re-appraised for 2001 under contract with High Plains Appraisal Service. New photos were taken and listings were verified and/or corrected, re-measuring where necessary. Properties are sketched into computer records. Costs are generated using CAMA of ASI, utilizing Marshall & Swift costs of June 2002. For 2008, the median level of value for residential property is 95%. The COD is 24.69 and the PRD is 110.52. Subsequent sales need to be studied to determine trends and changes in the market.

Commercial and industrial properties were re-appraised for 2002. New photos were taken, and improvements re-measured and inspected. Properties are sketched into computer records. Costs are generated using CAMA by ASI, utilizing Marshall & Swift costs of June 2002. A depreciation study was made. Income data was gathered where appropriate. The median level of assessment of commercial/industrial properties for 2008 is 95%. The COD is 23.09 and the PRD is 103.41. Subsequent sales need to be studied to determine trends and changes in the market.

The median level of assessment of agricultural property for 2008 is 72%. The COD is 20.63 and the PRD is 105.09. Agricultural improvements need to be re-inspected. Plans are to begin the process, anticipated to require two years, in 2008. Properties will be inspected by the assessor and/or deputy, measurements confirmed and condition noted. Interior inspections are to be completed wherever possible. Appropriate sketches of improvements have been entered into computer records by the clerks and improvements re-priced using CAMA, utilizing costs of June 2002. A depreciation study is to be completed. Land use needs to be up-dated, with plans for the assessor and/or deputy to complete physically viewing and verifying land use in 2008 for the 2009 tax year.

Real estate transfer statements are filed in as timely of a manner as possible considering other time demands of the assessor. Completion of the supplemental data is by the assessor and the clerk who assists in maintaining cadastral records. Questionnaires are mailed to both the buyers and sellers of properties sold to assist the assessor in verifying sales. The response rate is approximately 80%.

For 2009, any changes in land use observed in the 2008 review will be implemented. Field work by the assessor and/or deputy will continue for the re-appraisal of farm

improvements, concentrating on the Southeast quadrant of the county, involving approximately 334 farmsteads. If time permits, work will expand into the Southwest quadrant of the county, approximately 237 additional farmsteads. Sales of residential and commercial properties will be analyzed for any needed adjustments. Strive to improve quality and uniformity in assessments of both residential and commercial properties. Begin review of each property so that all parcels will have been reviewed and inspected over a six-year period. Pick-up work will be completed. Change of Valuation Notices will be mailed as required.

For 2010, continue field work by the assessor and/or deputy on re-appraisal of farm improvements, extending work into the north half of the county. The Northeast quadrant includes approximately 282 farmsteads, and the Northwest quadrant approximately 385. Study sales for possible adjustments needed for residential or commercial properties. Adjust for changes in agricultural land use. Continue review of a portion of all parcels to conclude in a six-year period. Complete pick-up work. Send notices as required.

For 2011, complete pick-up work. Adjust for changes in agricultural land use as required. Study sales for market-based changes of residential, commercial and agricultural properties. Continue on-site review of a portion of all properties to conclude in a six-year period. Mail Change of Valuation notices as appropriate.

Respectfully

Holt County Assessor

June 15, 2008

AMENDMENTS: Oct. 15, 2008

The approved budget for 2008-2009 is \$168,259.10. The amount included therein for appraisal maintenance (including the CAMA portion) is \$62,323. Due to time and money constraints, field work for re-appraisal of farm improvements will in all probability not be completed until 2010.

2009 Assessment Survey for Holt County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	2
4.	Other part-time employees
	0
5.	Number of shared employees
	1 employee is shared with the Treasurer's office, four months of the year.
6.	Assessor's requested budget for current fiscal year
	\$175,004
7.	Part of the budget that is dedicated to the computer system
	\$12,450
8.	Adopted budget, or granted budget if different from above
	\$168,259
9.	Amount of the total budget set aside for appraisal work
	\$62,323
10.	Amount of the total budget set aside for education/workshops
	\$600
11.	Appraisal/Reappraisal budget, if not part of the total budget
	N/A
12.	Other miscellaneous funds
	\$500 from General Fund
13.	Total budget
	\$168,259
a.	Was any of last year's budget not used:
	No

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan

3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Assessor and Clerk
5.	Does the county have GIS software?
	The County Board recently signed a contract in the fall of 2008 with GIS Workshop for future implementation.
6.	Who maintains the GIS software and maps?
	N/A
7.	Personal Property software:
	Terra Scan

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 and Stuart
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services
	In-House
2.	Other services
	Stanard Appraisal was contracted with for appraisal of the Ethanol Plant

Certification

This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Holt County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts