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2014 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	250	Median	92.81
Total Sales Price	\$20,274,669	Mean	98.55
Total Adj. Sales Price	\$20,333,119	Wgt. Mean	87.66
Total Assessed Value	\$17,824,710	Average Assessed Value of the Base	\$55,389
Avg. Adj. Sales Price	\$81,332	Avg. Assessed Value	\$71,299

Confidence Interval - Current

95% Median C.I	91.23 to 94.30
95% Wgt. Mean C.I	84.95 to 90.37
95% Mean C.I	93.36 to 103.74
% of Value of the Class of all Real Property Value in the	10.55
% of Records Sold in the Study Period	5.72
% of Value Sold in the Study Period	7.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	224	94	94.00
2012	217	94	93.85
2011	252	94	94
2010	259	96	96

2014 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	34	Median	92.10
Total Sales Price	\$2,789,400	Mean	94.53
Total Adj. Sales Price	\$2,736,900	Wgt. Mean	88.98
Total Assessed Value	\$2,435,415	Average Assessed Value of the Base	\$84,986
Avg. Adj. Sales Price	\$80,497	Avg. Assessed Value	\$71,630

Confidence Interval - Current

95% Median C.I	72.76 to 107.33
95% Wgt. Mean C.I	77.64 to 100.33
95% Mean C.I	80.94 to 108.12
% of Value of the Class of all Real Property Value in the County	2.93
% of Records Sold in the Study Period	4.30
% of Value Sold in the Study Period	3.63

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	41	97	97.43
2012	23		98.45
2011	39		95
2010	37	95	95

2014 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



A handwritten signature in black ink, appearing to read "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Holt County

For assessment year 2014 all residential sales were reviewed through a sales questionnaire. Returned questionnaires were gone through 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.

A new depreciation study along with updated Marshall-Swift costing was completed for valuation grouping 3 which is Stuart and placed on the assessment roll.

Valuation grouping 5 which is the village of Page was reviewed and analyzed. Through this analysis it was determined to lower the economic depreciation.

All log cabin homes throughout the county were reviewed and inspected with new depreciation and updated Marshall Swift costing of 2011 put on. Two new neighborhoods had to be created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. These neighborhoods will be defined as 4002 and 4004. The log cabins are all located in one of these new neighborhoods.

All pickup work was completed and placed on the 2014 assessment roll.

2014 Residential Assessment Survey for Holt County

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	Assessor and Deputy																				
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																				
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4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																				
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to Atkinson and Stuart which has their own schedule.																				
5.	Are individual depreciation tables developed for each valuation grouping?																				

	At this time the valuation grouping of Atkinson and Stuart has their own individual depreciation table. All other valuation groupings are on the same table.																																											
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2014 Residential Correlation Section for Holt County

County Overview

Holt County is located in north central Nebraska and has three Hwy's passing through the county. Hwy's 11 and 281 go north and south and Hwy 275/20 run east and west. O'Neill is the largest town and is the county seat with a population of 3,684 (estimated 2012 census). O'Neill contains the majority of employment and business opportunities within the county. The market in O'Neill in recent years has been pretty stable. Atkinson, Stuart, Ewing and Chambers are the other towns in the county that still have a public school system, as well as various types of services, goods and jobs. The market in the smaller communities is less organized, but has been generally stable. Rural Residential (Acreages) continue to have strong demand with a slightly increasing market.

Description of Analysis

There are 250 qualified sales in the residential sample. Nine valuation groupings have been identified with differing market influences. A comparison of the number of sold parcels in each valuation grouping compared to the number of parcels in the county overall shows that all valuation groupings except 04-Ewing, 05-Page, 06-Chambers, and 07-Inman have an adequate representation in the sales file. Analysis of the sales file revealed that assessment changes were made in accordance with the reported assessment actions, and the abstract also reflects the changes that were made to the sold properties. Analysis of the sold properties supports that all valuation groupings, with a representative sample of sales, have been assessed at similar portions of market value.

The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Holt County. Both the median and mean measures of central tendency are within the acceptable range. The weighted mean is slightly below the range possible indicating assessment regressivity. The coefficient of dispersion and the price related differential are slightly above the acceptable range. These can be attributed to several low dollar sales.

The assessment actions included revaluing the residential properties in valuation grouping 03, Stuart. This included updating to the Marshall & Swift 2011 cost indexes and developing a new depreciation model from the market. Valuation grouping 05, Page was also reviewed and analyzed with adjustments made to the economic depreciation.

Sales Qualification

All residential sales are reviewed by the county to determine if they are arms length transactions by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A phone call as well as a physical review of the property is performed if there was still a question regarding the sale after the receipt of the questionnaire.

2014 Residential Correlation Section for Holt County

A sales qualification review was completed by the Department for all counties in 2013. The review involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented, and an analysis of the sales utilization rate. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Holt County was reviewed in 2013. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

Based on the analysis, the statistics appear to be reasonable indicators of the level of value of the class and support a level within the acceptable range. Based on the known assessment practices the quality of assessment in the residential class has been determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

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

2014 Commercial Assessment Actions for Holt County

For assessment year 2014 all returned sales questionnaires were gone through 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.

No valuation changes were made to the commercial class of property other than sales review and pick up work.

2014 Commercial Assessment Survey for Holt County

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2014 Commercial Correlation Section for Holt County

County Overview

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Description of Analysis

Although the assessor recognizes each town as a valuation grouping, only O'Neill, valuation grouping 01 carries the most weight in developing a reliable sample that would be considered statistically sufficient in the analysis of the commercial real property class. Therefore, it will be the only grouping of sales that can be analyzed for purposes of determining the level of value of the class. Within O'Neill commercial parcels are represented by 40 different occupancy codes; however, 66% percent of parcels are located within six occupancy codes, all of which are represented in the sales file making up approximately 72% of the sold parcels.

The three year plan and the assessment actions both indicate that no major changes were made to the commercial class this year. A review of the statistical profile shows the median to be in the acceptable range. With few valuation changes and a commercial market that is relatively flat statewide; these results are expected and support that the statistics are a reliable indicator of the level of value within the class.

Sales Qualification

All commercial sales are reviewed by the county to determine if they are arms length transactions by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A phone call as well as a physical review of the property is performed if there was still a question regarding the sale after the receipt of the questionnaire. This past year the Property Assessment Division conducted a review of the county sales qualifications by going through the non-qualified sales roster. After completing this review, the Division is confident that all available arms' length transactions were available for use in the measurement of real property within the county.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Holt County was selected for review in 2013. It has

2014 Commercial Correlation Section for Holt County

been confirmed that the assessment practices are reliable and applied consistently. It is believed that commercial property is treated in a uniform and proportionate manner.

While there are insufficient sales in the small towns to place reliance on the ratio study, the Department's review of assessment practices has confirmed that similar appraisal practices have been used in all commercial valuation groupings. Based on all available information, the quality of assessment of the commercial class has been determined to be in compliance with generally accepted mass appraisal standards.

For measurement purposes only valuation grouping 01 (O'Neill) will be used to determine the level of value for the commercial class of property.

Level of Value

Based on analysis of all available information, the level of value of the commercial class of property is 97%.

2014 Agricultural Assessment Actions for Holt County

The assessor performed a market analysis on all qualified agricultural sales. Based on the analysis it was determined that changes in land valuation would be made to land capability groups in all classes. An additional analysis was done on the irrigated grass sales, through this analysis the determination was made to increase the value for irrigated grass.

The first acre on farm home sites was raised to \$8,000 and the first acre for farm sites was increased to \$2,000.

All qualified sales are plotted on a map within the assessor's office. This is beneficial to both the assessor as well as the public.

Work is continuing with the implementation of GIS.

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 is still a question regarding the sale after the receipt of the questionnaire.

Pickup work was completed and placed on the 2014 assessment roll.

2014 Agricultural Assessment Survey for Holt County

1.	Valuation data collection done by:										
	Assessor and Deputy										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">4001</td> <td>This market area consists of land on the north side of Hwy 20 and the Elkhorn River. A small portion of the southeast corner of the county is also included with this area. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.</td> </tr> <tr> <td style="text-align: center;">4002</td> <td>This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4002 will be exactly the same as area 4001.</td> </tr> <tr> <td style="text-align: center;">4003</td> <td>This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. The water table in this area is much higher than the other area making it harder to irrigate. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills.</td> </tr> <tr> <td style="text-align: center;">4004</td> <td>This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4004 will be exactly the same as area 4003.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	4001	This market area consists of land on the north side of Hwy 20 and the Elkhorn River. A small portion of the southeast corner of the county is also included with this area. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.	4002	This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4002 will be exactly the same as area 4001.	4003	This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. The water table in this area is much higher than the other area making it harder to irrigate. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills.	4004	This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4004 will be exactly the same as area 4003.
<u>Market Area</u>	<u>Description of unique characteristics</u>										
4001	This market area consists of land on the north side of Hwy 20 and the Elkhorn River. A small portion of the southeast corner of the county is also included with this area. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.										
4002	This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4002 will be exactly the same as area 4001.										
4003	This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. The water table in this area is much higher than the other area making it harder to irrigate. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills.										
4004	This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4004 will be exactly the same as area 4003.										
3.	Describe the process used to determine and monitor market areas.										
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. These properties are also reviewed by the assessor through questionnaires and on site inspections.										
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?										
	At this time they are valued the same; however the assessor will be doing an analysis on this to better define the sites and determine if there is a difference.										
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.										
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.										
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.										
	No										

8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	All cropland is valued as grass, all of the parcel is valued at 100% of Agland based on sales.

Holt County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	4001	4,100	4,086	3,899	3,899	3,600	3,599	2,994	2,988	3,574
Antelope	1	4,800	4,800	4,770	4,770	4,760	4,760	3,750	2,850	4,659
Knox	2	3,000	2,899	2,789	2,600	2,470	2,375	2,145	2,045	2,582
Boyd	1	2,650	2,650	2,485	2,485	2,350	2,350	2,145	2,145	2,365
Rock	3	N/A	2,400	2,300	2,300	2,200	2,165	2,150	1,933	2,165
Holt	4003	N/A	2,383	2,197	2,108	1,960	1,948	1,751	1,644	1,848
Rock	1	N/A	1,750	1,550	1,550	1,500	1,500	1,475	1,475	1,499
Garfield	1	N/A	3,520	3,060	2,660	2,610	2,500	1,580	1,530	2,355
Wheeler	1	3,650	3,645	3,400	3,220	3,110	3,095	3,025	2,830	3,024
Rock	2	N/A	1,650	N/A	1,550	1,475	1,475	1,475	1,475	1,482
Loup	1	N/A	2,600	N/A	2,600	2,160	1,970	1,970	1,150	2,236

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	4001	1,499	1,491	1,400	1,400	1,300	1,300	1,200	1,200	1,360
Antelope	1	2,800	2,700	2,700	2,700	2,700	2,625	1,550	1,275	2,606
Knox	2	1,680	1,634	1,380	1,250	1,220	1,200	1,185	1,175	1,356
Boyd	1	1,545	1,545	1,370	1,370	1,235	1,235	1,115	1,115	1,377
Rock	3	N/A	700	700	700	700	700	700	700	700
Holt	4003	N/A	1,479	1,400	1,396	1,299	1,300	1,200	1,200	1,276
Rock	1	N/A	N/A	700	N/A	700	700	600	600	683
Garfield	1	N/A	1,370	1,215	1,165	1,050	945	845	740	1,020
Wheeler	1	1,555	1,540	1,365	1,300	1,280	1,175	1,105	1,050	1,190
Rock	2	N/A	N/A	N/A	N/A	600	600	570	570	583
Loup	1	N/A	705	N/A	570	545	475	350	350	487

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	4001	1,094	1,098	949	947	834	851	692	663	753
Antelope	1	1,085	1,113	1,086	1,142	1,107	1,125	1,042	937	1,059
Knox	2	915	913	863	895	882	882	897	900	897
Boyd	1	1,010	1,010	825	825	740	740	740	740	763
Rock	3	N/A	578	552	571	575	574	517	459	519
Holt	4003	1,100	1,100	950	932	839	858	696	696	735
Rock	1	N/A	582	580	582	580	585	550	500	566
Garfield	1	N/A	630	630	630	585	555	491	404	436
Wheeler	1	960	945	820	745	770	705	612	521	582
Rock	2	N/A	499	500	499	468	460	439	326	395
Loup	1	N/A	640	N/A	495	375	375	375	375	376

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Holt County

County Overview

Holt County is located in northern Nebraska with O'Neill being the county seat. The county is comprised of approximately 20% irrigated, 4% dry crop and 72% grass/pasture land. Holt County has two market areas. Market area 4001 consists of land on the north side of Hwy 20 and the Elkhorn River. A small portion of the southeast corner of the county is also included with this area. This market area contains the majority of irrigated land in the county. Market area 4003 consists of land on the south side of Hwy 20 and the Elkhorn River as well as a small portion of the northwest corner of the county. The water table in this area is much higher than the other area making it harder to irrigate. Overall, dry and grass land values county wide are valued the same, the only difference in value between the two market areas is irrigated. Annually sales are reviewed and plotted to verify accuracy of the market area determinations.

The surrounding counties of Rock, Garfield, Wheeler, Antelope and western Knox are comparable where they adjoin Holt. Each share characteristics that is comparable in soils and topography. Two Natural Resource Districts split this county. The Lower Niobrara NRD governs the northern part of the county while the Upper Elkhorn NRD governs the southern portion. The Upper Elkhorn currently has a 2500 acre annual new well maximum.

Description of Analysis

In analyzing the agricultural sales within market area 4001 in Holt County the sales were proportionately distributed among the study period years, however the land uses were not representative of the market in general. In market area 4003 even though the land use of the sales generally matched the market as a whole the sales were not proportionately distributed among the study period years. Both samples were expanded using sales from the defined comparable areas as described above.

The resulting sample for market area 4001 and 4003 that are now proportionately distributed and representative of the land uses suggests the values are within the acceptable range and is adequate for measurement purposes. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. The 80% MLU provides the more representative sampling. The 80% MLU shows the irrigated subclass falls within the acceptable range for both market areas. As stated above dry and grass values County wide are valued the same, so when looking at the same 80% MLU subclass for grass the reader should look at the overall 80% MLU for the county that has 108 sales with a median of 70.05%. The assessment actions for Holt County reflect the general economic conditions; the values were increased in all land capability groupings for all three classes of agricultural land (irrigated, dry and grass).

2014 Agricultural Correlation Section for Holt County

Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The sales analysis supports that all three subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Holt County to the values used in all of the adjoining counties also supports that values are acceptable and equalized with other counties in the area. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Holt County is 73%.

45 Holt
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 250
 Total Sales Price : 20,274,669
 Total Adj. Sales Price : 20,333,119
 Total Assessed Value : 17,824,710
 Avg. Adj. Sales Price : 81,332
 Avg. Assessed Value : 71,299

MEDIAN : 93
 WGT. MEAN : 88
 MEAN : 99
 COD : 21.39
 PRD : 112.42

COV : 42.45
 STD : 41.83
 Avg. Abs. Dev : 19.85
 MAX Sales Ratio : 604.25
 MIN Sales Ratio : 24.50

95% Median C.I. : 91.23 to 94.30
 95% Wgt. Mean C.I. : 84.95 to 90.37
 95% Mean C.I. : 93.36 to 103.74

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	22	100.75	106.90	96.46	18.04	110.82	74.00	236.50	91.57 to 108.48	71,441	68,911
01-JAN-12 To 31-MAR-12	20	96.58	97.17	96.11	16.72	101.10	55.75	170.77	81.03 to 102.47	69,858	67,140
01-APR-12 To 30-JUN-12	27	92.97	102.12	94.65	20.69	107.89	73.22	207.00	82.21 to 112.28	68,294	64,641
01-JUL-12 To 30-SEP-12	34	92.18	111.07	89.02	37.14	124.77	55.57	604.25	82.82 to 100.60	94,256	83,909
01-OCT-12 To 31-DEC-12	33	93.43	101.75	89.97	20.33	113.09	57.77	218.90	88.46 to 103.36	69,901	62,892
01-JAN-13 To 31-MAR-13	35	94.10	95.40	83.46	16.60	114.31	51.20	149.79	88.27 to 99.63	88,586	73,937
01-APR-13 To 30-JUN-13	35	90.08	88.94	86.20	16.11	103.18	24.50	126.58	83.83 to 97.35	87,681	75,583
01-JUL-13 To 30-SEP-13	44	89.75	90.91	79.67	20.47	114.11	46.11	187.56	77.53 to 93.48	87,263	69,523
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	103	95.10	105.13	93.01	24.86	113.03	55.57	604.25	91.91 to 98.84	77,840	72,398
01-OCT-12 To 30-SEP-13	147	91.60	93.94	84.18	18.65	111.59	24.50	218.90	88.78 to 93.48	83,780	70,528
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	114	93.24	103.81	91.59	24.84	113.34	55.57	604.25	90.74 to 96.43	76,776	70,320
<u>ALL</u>	250	92.81	98.55	87.66	21.39	112.42	24.50	604.25	91.23 to 94.30	81,332	71,299

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	129	92.05	95.46	89.02	17.44	107.23	55.57	236.50	88.27 to 94.85	86,907	77,360
02	38	94.19	98.31	89.11	20.25	110.32	57.77	207.00	85.48 to 103.17	60,192	53,636
03	19	95.49	129.39	92.54	47.57	139.82	64.17	604.25	91.23 to 131.86	73,838	68,330
04	9	96.43	104.78	97.11	22.18	107.90	55.75	168.38	88.42 to 126.75	17,609	17,101
05	6	87.04	90.51	84.78	12.96	106.76	76.43	112.28	76.43 to 112.28	37,667	31,933
06	6	93.99	97.22	91.24	10.12	106.55	82.46	112.43	82.46 to 112.43	24,167	22,049
07	3	96.00	72.47	86.11	25.14	84.16	24.50	96.90	N/A	4,667	4,018
09	40	91.61	96.06	82.21	24.43	116.85	46.11	218.90	79.78 to 96.54	122,211	100,474
<u>ALL</u>	250	92.81	98.55	87.66	21.39	112.42	24.50	604.25	91.23 to 94.30	81,332	71,299

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	247	92.77	98.61	87.65	21.61	112.50	24.50	604.25	91.13 to 94.30	82,175	72,026
06											
07	3	96.38	94.12	95.03	02.71	99.04	89.07	96.90	N/A	12,000	11,403
<u>ALL</u>	250	92.81	98.55	87.66	21.39	112.42	24.50	604.25	91.23 to 94.30	81,332	71,299

45 Holt
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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 STD : 41.83
 Avg. Abs. Dev : 19.85
 MAX Sales Ratio : 604.25
 MIN Sales Ratio : 24.50

95% Median C.I. : 91.23 to 94.30
 95% Wgt. Mean C.I. : 84.95 to 90.37
 95% Mean C.I. : 93.36 to 103.74

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000	7	132.83	199.76	187.13	80.96	106.75	24.50	604.25	24.50 to 604.25	2,576	4,820
Less Than 15,000	31	111.39	134.68	120.44	43.77	111.82	24.50	604.25	96.90 to 147.05	7,533	9,073
Less Than 30,000	64	112.36	124.65	115.78	30.00	107.66	24.50	604.25	100.17 to 124.40	15,077	17,456
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	243	92.41	95.64	87.58	18.16	109.20	46.11	218.90	90.70 to 94.10	83,601	73,214
Greater Than 14,999	219	91.67	93.44	87.28	16.57	107.06	46.11	207.00	89.51 to 93.16	91,779	80,107
Greater Than 29,999	186	90.05	89.57	86.26	14.41	103.84	46.11	170.77	85.48 to 91.99	104,130	89,825
<u>Incremental Ranges</u>											
0 TO 4,999	7	132.83	199.76	187.13	80.96	106.75	24.50	604.25	24.50 to 604.25	2,576	4,820
5,000 TO 14,999	24	102.77	115.70	114.86	27.73	100.73	55.75	218.90	94.00 to 147.05	8,979	10,313
15,000 TO 29,999	33	112.66	115.23	114.30	17.34	100.81	61.60	207.00	102.47 to 124.40	22,163	25,332
30,000 TO 59,999	40	94.11	98.25	97.34	17.05	100.93	57.34	170.77	88.78 to 107.75	43,630	42,471
60,000 TO 99,999	67	92.75	91.85	91.79	12.63	100.07	55.57	137.94	89.51 to 94.85	79,408	72,891
100,000 TO 149,999	46	84.55	85.72	85.88	12.89	99.81	55.63	134.30	79.23 to 91.67	127,557	109,541
150,000 TO 249,999	26	83.25	81.25	81.18	09.61	100.09	57.77	95.73	77.42 to 87.20	171,477	139,197
250,000 TO 499,999	7	86.79	74.36	74.21	20.34	100.20	46.11	96.72	46.11 to 96.72	282,386	209,566
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	250	92.81	98.55	87.66	21.39	112.42	24.50	604.25	91.23 to 94.30	81,332	71,299

45 Holt
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 34
 Total Sales Price : 2,789,400
 Total Adj. Sales Price : 2,736,900
 Total Assessed Value : 2,435,415
 Avg. Adj. Sales Price : 80,497
 Avg. Assessed Value : 71,630

MEDIAN : 92
 WGT. MEAN : 89
 MEAN : 95
 COD : 30.33
 PRD : 106.24

COV : 42.78
 STD : 40.44
 Avg. Abs. Dev : 27.93
 MAX Sales Ratio : 249.97
 MIN Sales Ratio : 40.65

95% Median C.I. : 72.76 to 107.33
 95% Wgt. Mean C.I. : 77.64 to 100.33
 95% Mean C.I. : 80.94 to 108.12

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	3	117.66	160.50	121.55	38.55	132.04	113.88	249.97	N/A	102,167	124,182
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	116.39	116.39	116.39	00.00	100.00	116.39	116.39	N/A	52,000	60,525
01-JUL-11 To 30-SEP-11	4	89.33	78.64	76.31	12.84	103.05	45.23	90.66	N/A	33,400	25,489
01-OCT-11 To 31-DEC-11	4	99.42	97.92	111.54	20.66	87.79	57.34	135.51	N/A	82,000	91,463
01-JAN-12 To 31-MAR-12	4	64.99	83.49	64.66	60.12	129.12	40.65	163.35	N/A	49,575	32,056
01-APR-12 To 30-JUN-12	5	94.05	88.56	84.23	19.35	105.14	64.40	119.29	N/A	156,500	131,817
01-JUL-12 To 30-SEP-12	3	115.42	122.09	114.82	09.88	106.33	108.32	142.53	N/A	50,000	57,410
01-OCT-12 To 31-DEC-12	2	74.77	74.77	74.76	02.69	100.01	72.76	76.77	N/A	57,500	42,988
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	4	75.90	74.40	69.89	29.53	106.45	40.69	105.13	N/A	48,750	34,074
01-JUL-13 To 30-SEP-13	4	77.50	79.90	74.10	26.50	107.83	57.25	107.33	N/A	119,000	88,183
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	8	102.27	114.06	108.72	34.63	104.91	45.23	249.97	45.23 to 249.97	61,513	66,878
01-OCT-11 To 30-SEP-12	16	99.01	95.92	90.85	27.65	105.58	40.65	163.35	64.40 to 119.29	91,175	82,837
01-OCT-12 To 30-SEP-13	10	74.77	76.67	73.16	23.51	104.80	40.69	107.33	57.25 to 105.13	78,600	57,500
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	9	90.66	91.40	102.87	20.77	88.85	45.23	135.51	57.34 to 116.39	57,067	58,703
01-JAN-12 To 31-DEC-12	14	87.91	92.33	83.92	32.06	110.02	40.65	163.35	64.40 to 119.29	88,986	74,680
<u>ALL</u>	34	92.10	94.53	88.98	30.33	106.24	40.65	249.97	72.76 to 107.33	80,497	71,630

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	18	97.32	88.80	89.13	22.71	99.63	40.69	119.29	63.30 to 113.88	92,333	82,300
02	6	92.10	113.69	91.04	36.13	124.88	61.47	249.97	61.47 to 249.97	66,017	60,104
03	1	72.76	72.76	72.76	00.00	100.00	72.76	72.76	N/A	57,500	41,835
04	3	76.77	93.59	66.92	53.28	139.85	40.65	163.35	N/A	57,500	38,477
05	2	95.37	95.37	77.49	49.46	123.07	48.20	142.53	N/A	24,150	18,715
06	2	94.55	94.55	84.51	13.52	111.88	81.77	107.33	N/A	28,000	23,663
09	2	99.99	99.99	101.99	35.53	98.04	64.46	135.51	N/A	172,250	175,683
<u>ALL</u>	34	92.10	94.53	88.98	30.33	106.24	40.65	249.97	72.76 to 107.33	80,497	71,630

45 Holt
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 34	MEDIAN : 92	COV : 42.78	95% Median C.I. : 72.76 to 107.33
Total Sales Price : 2,789,400	WGT. MEAN : 89	STD : 40.44	95% Wgt. Mean C.I. : 77.64 to 100.33
Total Adj. Sales Price : 2,736,900	MEAN : 95	Avg. Abs. Dev : 27.93	95% Mean C.I. : 80.94 to 108.12
Total Assessed Value : 2,435,415			
Avg. Adj. Sales Price : 80,497	COD : 30.33	MAX Sales Ratio : 249.97	
Avg. Assessed Value : 71,630	PRD : 106.24	MIN Sales Ratio : 40.65	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	88.49	88.49	88.49	00.00	100.00	88.49	88.49	N/A	80,000	70,790
03	33	93.53	94.71	89.00	30.61	106.42	40.65	249.97	72.76 to 107.33	80,512	71,655
04											
<u>ALL</u>	<u>34</u>	92.10	94.53	88.98	30.33	106.24	40.65	249.97	72.76 to 107.33	80,497	71,630

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	90.66	95.70	96.05	06.71	99.64	89.10	107.33	N/A	5,700	5,475
Less Than 30,000	8	106.23	131.18	138.86	32.58	94.47	89.10	249.97	89.10 to 249.97	13,513	18,763
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	34	92.10	94.53	88.98	30.33	106.24	40.65	249.97	72.76 to 107.33	80,497	71,630
Greater Than 14,999	31	93.53	94.41	88.94	32.02	106.15	40.65	249.97	64.46 to 108.32	87,735	78,032
Greater Than 29,999	26	85.13	83.25	86.93	27.83	95.77	40.65	135.51	63.30 to 100.59	101,108	87,897
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	90.66	95.70	96.05	06.71	99.64	89.10	107.33	N/A	5,700	5,475
15,000 TO 29,999	5	142.53	152.48	146.90	29.02	103.80	101.40	249.97	N/A	18,200	26,736
30,000 TO 59,999	6	68.03	71.28	74.31	27.97	95.92	45.23	116.39	45.23 to 116.39	45,467	33,784
60,000 TO 99,999	10	89.02	84.33	83.71	26.44	100.74	40.65	119.29	40.69 to 117.66	70,150	58,721
100,000 TO 149,999	2	84.90	84.90	79.69	27.60	106.54	61.47	108.32	N/A	90,000	71,723
150,000 TO 249,999	8	93.79	90.46	91.69	21.91	98.66	57.25	135.51	57.25 to 135.51	184,313	168,994
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>34</u>	92.10	94.53	88.98	30.33	106.24	40.65	249.97	72.76 to 107.33	80,497	71,630

45 Holt
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 34	MEDIAN : 92	COV : 42.78	95% Median C.I. : 72.76 to 107.33
Total Sales Price : 2,789,400	WGT. MEAN : 89	STD : 40.44	95% Wgt. Mean C.I. : 77.64 to 100.33
Total Adj. Sales Price : 2,736,900	MEAN : 95	Avg. Abs. Dev : 27.93	95% Mean C.I. : 80.94 to 108.12
Total Assessed Value : 2,435,415			
Avg. Adj. Sales Price : 80,497	COD : 30.33	MAX Sales Ratio : 249.97	
Avg. Assessed Value : 71,630	PRD : 106.24	MIN Sales Ratio : 40.65	

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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
304	1	113.88	113.88	113.88	00.00	100.00	113.88	113.88	N/A	210,000	239,155
326	1	90.66	90.66	90.66	00.00	100.00	90.66	90.66	N/A	6,100	5,530
336	1	108.32	108.32	108.32	00.00	100.00	108.32	108.32	N/A	70,000	75,825
340	2	152.94	152.94	154.43	06.81	99.04	142.53	163.35	N/A	17,500	27,025
344	4	79.26	74.95	82.63	28.22	90.71	40.69	100.59	N/A	148,125	122,393
349	1	93.53	93.53	93.53	00.00	100.00	93.53	93.53	N/A	200,000	187,065
352	2	76.45	76.45	71.54	15.76	106.86	64.40	88.49	N/A	135,000	96,573
353	2	117.03	117.03	117.17	00.55	99.88	116.39	117.66	N/A	66,750	78,210
384	3	105.13	99.06	97.49	14.75	101.61	72.76	119.29	N/A	44,167	43,060
386	1	97.43	97.43	97.43	00.00	100.00	97.43	97.43	N/A	60,000	58,460
406	13	81.77	92.84	90.73	39.56	102.33	45.23	249.97	57.34 to 107.33	54,408	49,367
499	1	115.42	115.42	115.42	00.00	100.00	115.42	115.42	N/A	65,000	75,025
528	1	57.25	57.25	57.25	00.00	100.00	57.25	57.25	N/A	160,000	91,605
557	1	40.65	40.65	40.65	00.00	100.00	40.65	40.65	N/A	95,000	38,620
<u>ALL</u>	34	92.10	94.53	88.98	30.33	106.24	40.65	249.97	72.76 to 107.33	80,497	71,630

45 Holt**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 213	MEDIAN : 73	COV : 51.13	95% Median C.I. : 67.61 to 80.83
Total Sales Price : 137,606,614	WGT. MEAN : 68	STD : 41.64	95% Wgt. Mean C.I. : 63.09 to 73.90
Total Adj. Sales Price : 132,683,239	MEAN : 81	Avg. Abs. Dev : 27.49	95% Mean C.I. : 75.85 to 87.03
Total Assessed Value : 90,879,392			
Avg. Adj. Sales Price : 622,926	COD : 37.61	MAX Sales Ratio : 396.50	
Avg. Assessed Value : 426,664	PRD : 118.91	MIN Sales Ratio : 30.72	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	28	102.89	109.44	98.54	20.71	111.06	41.55	278.64	92.46 to 114.45	399,839	393,982
01-JAN-11 To 31-MAR-11	16	98.93	120.91	99.87	40.25	121.07	70.41	396.50	74.92 to 122.80	334,095	333,658
01-APR-11 To 30-JUN-11	30	82.54	95.98	89.19	36.15	107.61	46.06	211.76	70.80 to 103.31	367,082	327,394
01-JUL-11 To 30-SEP-11	2	91.84	91.84	73.69	23.00	124.63	70.72	112.96	N/A	193,600	142,658
01-OCT-11 To 31-DEC-11	20	75.21	80.14	78.10	27.18	102.61	43.72	139.50	57.56 to 86.28	664,414	518,896
01-JAN-12 To 31-MAR-12	28	60.00	66.46	66.22	23.90	100.36	35.22	127.88	55.24 to 65.13	619,428	410,163
01-APR-12 To 30-JUN-12	13	87.35	89.40	83.35	27.91	107.26	45.95	175.33	53.00 to 112.47	528,978	440,902
01-JUL-12 To 30-SEP-12	5	58.51	60.62	58.12	25.09	104.30	40.56	92.48	N/A	398,428	231,579
01-OCT-12 To 31-DEC-12	45	57.46	62.36	52.94	30.82	117.79	37.49	170.18	48.68 to 66.68	1,120,873	593,391
01-JAN-13 To 31-MAR-13	10	55.45	54.96	59.88	26.69	91.78	30.72	81.29	33.55 to 80.65	797,987	477,858
01-APR-13 To 30-JUN-13	14	51.22	53.14	54.67	25.91	97.20	32.07	79.31	37.14 to 69.03	418,932	229,048
01-JUL-13 To 30-SEP-13	2	127.67	127.67	100.53	24.92	127.00	95.86	159.47	N/A	478,628	481,150
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	76	97.09	106.07	94.76	30.51	111.94	41.55	396.50	88.48 to 108.04	367,641	348,384
01-OCT-11 To 30-SEP-12	66	65.83	74.68	72.79	31.46	102.60	35.22	175.33	59.19 to 76.32	598,502	435,638
01-OCT-12 To 30-SEP-13	71	57.46	61.34	54.64	31.24	112.26	30.72	170.18	48.68 to 62.84	918,894	502,115
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	68	83.05	97.06	85.98	36.36	112.89	43.72	396.50	74.10 to 96.17	441,669	379,759
01-JAN-12 To 31-DEC-12	91	60.38	67.39	58.81	31.32	114.59	35.22	175.33	56.00 to 66.53	842,331	495,349
<u>ALL</u>	213	73.09	81.44	68.49	37.61	118.91	30.72	396.50	67.61 to 80.83	622,926	426,664

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
4001	107	73.09	79.37	67.07	35.87	118.34	37.49	278.64	62.81 to 84.54	771,908	517,706
4003	106	72.61	83.52	70.84	39.62	117.90	30.72	396.50	67.61 to 82.31	472,538	334,763
<u>ALL</u>	213	73.09	81.44	68.49	37.61	118.91	30.72	396.50	67.61 to 80.83	622,926	426,664

45 Holt**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 213	MEDIAN : 73	COV : 51.13	95% Median C.I. : 67.61 to 80.83
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Total Adj. Sales Price : 132,683,239	MEAN : 81	Avg. Abs. Dev : 27.49	95% Mean C.I. : 75.85 to 87.03
Total Assessed Value : 90,879,392			
Avg. Adj. Sales Price : 622,926	COD : 37.61	MAX Sales Ratio : 396.50	
Avg. Assessed Value : 426,664	PRD : 118.91	MIN Sales Ratio : 30.72	

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	2	88.67	88.67	82.09	35.09	108.02	57.56	119.78	N/A	742,875	609,810
4001	2	88.67	88.67	82.09	35.09	108.02	57.56	119.78	N/A	742,875	609,810
____Grass____											
County	63	69.57	81.57	74.55	43.25	109.42	30.72	396.50	60.18 to 83.92	301,590	224,833
4001	29	63.50	74.52	70.06	38.98	106.37	37.73	135.90	52.02 to 99.38	379,530	265,880
4003	34	69.99	87.59	80.74	49.25	108.48	30.72	396.50	58.62 to 88.48	235,112	189,822
____ALL____	213	73.09	81.44	68.49	37.61	118.91	30.72	396.50	67.61 to 80.83	622,926	426,664

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	70	73.54	77.55	65.57	31.59	118.27	37.49	211.76	65.42 to 82.09	1,026,680	673,177
4001	48	72.02	77.91	62.50	37.38	124.66	37.49	211.76	57.09 to 91.26	1,079,952	674,972
4003	22	74.38	76.75	73.51	20.35	104.41	41.55	175.33	66.75 to 82.39	910,450	669,259
____Grass____											
County	108	70.05	82.00	68.83	42.86	119.13	30.72	396.50	62.81 to 83.70	323,004	222,318
4001	38	63.42	74.77	68.63	37.45	108.95	37.73	135.90	52.58 to 96.17	349,512	239,879
4003	70	70.62	85.93	68.95	47.05	124.63	30.72	396.50	62.84 to 84.44	308,614	212,785
____ALL____	213	73.09	81.44	68.49	37.61	118.91	30.72	396.50	67.61 to 80.83	622,926	426,664

Total Real Property
Sum Lines 17, 25, & 30

Records : 12,348

Value : 2,294,427,765

Growth 11,170,233

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	519	1,900,055	58	599,865	37	379,615	614	2,879,535	
02. Res Improve Land	2,870	12,982,640	290	3,992,580	385	5,068,705	3,545	22,043,925	
03. Res Improvements	2,963	151,935,030	331	27,633,075	461	37,504,010	3,755	217,072,115	
04. Res Total	3,482	166,817,725	389	32,225,520	498	42,952,330	4,369	241,995,575	3,590,033
% of Res Total	79.70	68.93	8.90	13.32	11.40	17.75	35.38	10.55	32.14
05. Com UnImp Land	85	445,000	12	120,840	21	96,245	118	662,085	
06. Com Improve Land	515	3,383,380	27	233,485	78	732,850	620	4,349,715	
07. Com Improvements	533	38,157,285	31	2,188,525	97	11,732,470	661	52,078,280	
08. Com Total	618	41,985,665	43	2,542,850	118	12,561,565	779	57,090,080	1,182,810
% of Com Total	79.33	73.54	5.52	4.45	15.15	22.00	6.31	2.49	10.59
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	698,865	5	9,136,040	7	9,834,905	
12. Ind Total	3	107,055	3	716,315	5	9,225,435	11	10,048,805	0
% of Ind Total	27.27	1.07	27.27	7.13	45.45	91.81	0.09	0.44	0.00
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	3,482	166,817,725	389	32,225,520	498	42,952,330	4,369	241,995,575	3,590,033
% of Res & Rec Total	79.70	68.93	8.90	13.32	11.40	17.75	35.38	10.55	32.14
Com & Ind Total	621	42,092,720	46	3,259,165	123	21,787,000	790	67,138,885	1,182,810
% of Com & Ind Total	78.61	62.69	5.82	4.85	15.57	32.45	6.40	2.93	10.59
17. Taxable Total	4,103	208,910,445	435	35,484,685	621	64,739,330	5,159	309,134,460	4,772,843
% of Taxable Total	79.53	67.58	8.43	11.48	12.04	20.94	41.78	13.47	42.73

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	9	331,605	7,809,620		0	0	0
20. Industrial	2	58,980	32,301,555		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		0	0	0
19. Commercial	0	0	0		9	331,605	7,809,620
20. Industrial	0	0	0		2	58,980	32,301,555
21. Other	0	0	0		0	0	0
22. Total Sch II					11	390,585	40,111,175

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	312	18	100	430

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	10	209,370	8	577,940	5,161	1,272,661,550	5,179	1,273,448,860
28. Ag-Improved Land	5	137,435	8	135,885	1,906	592,911,230	1,919	593,184,550
29. Ag Improvements	5	364,415	9	289,970	1,996	118,005,510	2,010	118,659,895
30. Ag Total							7,189	1,985,293,305

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	32,000	2	2.00	16,000	
33. HomeSite Improvements	2	2.00	120,345	2	2.00	20,720	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	5	5.42	10,840	7	6.74	13,480	
37. FarmSite Improvements	5	0.00	244,070	9	0.00	269,250	
38. FarmSite Total							
39. Road & Ditches	0	6.79	0	0	0.58	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	29	29.82	238,560	29	29.82	238,560	
32. HomeSite Improv Land	1,131	1,213.53	9,708,240	1,137	1,219.53	9,756,240	
33. HomeSite Improvements	1,156	1,166.11	55,938,050	1,160	1,170.11	56,079,115	6,397,390
34. HomeSite Total				1,189	1,249.35	66,073,915	
35. FarmSite UnImp Land	86	3,283.24	1,364,565	86	3,283.24	1,364,565	
36. FarmSite Improv Land	1,578	3,894.86	5,791,800	1,590	3,907.02	5,816,120	
37. FarmSite Improvements	1,880	0.00	62,067,460	1,894	0.00	62,580,780	0
38. FarmSite Total				1,980	7,190.26	69,761,465	
39. Road & Ditches	0	18,196.01	0	0	18,203.38	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				3,169	26,642.99	135,835,380	6,397,390

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	898.39	411,175	7	898.39	411,175

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. Market 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	1,978.40	0.82%	8,111,425	0.94%	4,099.99
46. 1A	16,180.36	6.71%	66,120,305	7.67%	4,086.45
47. 2A1	37,685.19	15.62%	146,938,470	17.04%	3,899.10
48. 2A	26,257.91	10.88%	102,374,170	11.87%	3,898.79
49. 3A1	16,801.31	6.96%	60,482,420	7.01%	3,599.86
50. 3A	86,187.78	35.72%	310,197,740	35.97%	3,599.09
51. 4A1	42,872.55	17.77%	128,357,805	14.89%	2,993.94
52. 4A	13,297.79	5.51%	39,727,230	4.61%	2,987.51
53. Total	241,261.29	100.00%	862,309,565	100.00%	3,574.17
Dry					
54. 1D1	718.87	1.65%	1,077,405	1.82%	1,498.75
55. 1D	5,558.30	12.78%	8,286,970	14.01%	1,490.92
56. 2D1	11,655.05	26.79%	16,312,455	27.58%	1,399.60
57. 2D	7,968.87	18.32%	11,153,140	18.85%	1,399.59
58. 3D1	3,004.27	6.91%	3,904,950	6.60%	1,299.80
59. 3D	9,018.91	20.73%	11,722,450	19.82%	1,299.76
60. 4D1	3,849.61	8.85%	4,619,535	7.81%	1,200.00
61. 4D	1,730.48	3.98%	2,076,570	3.51%	1,200.00
62. Total	43,504.36	100.00%	59,153,475	100.00%	1,359.71
Grass					
63. 1G1	811.68	0.20%	887,655	0.28%	1,093.60
64. 1G	9,437.75	2.28%	10,358,700	3.33%	1,097.58
65. 2G1	19,730.72	4.77%	18,730,495	6.01%	949.31
66. 2G	22,650.60	5.47%	21,450,750	6.89%	947.03
67. 3G1	7,501.89	1.81%	6,257,845	2.01%	834.17
68. 3G	84,982.40	20.53%	72,290,485	23.21%	850.65
69. 4G1	116,127.66	28.05%	80,333,630	25.79%	691.77
70. 4G	152,696.32	36.89%	101,182,680	32.48%	662.64
71. Total	413,939.02	100.00%	311,492,240	100.00%	752.51
Irrigated Total	241,261.29	33.89%	862,309,565	69.77%	3,574.17
Dry Total	43,504.36	6.11%	59,153,475	4.79%	1,359.71
Grass Total	413,939.02	58.15%	311,492,240	25.20%	752.51
72. Waste	7,720.85	1.08%	773,270	0.06%	100.15
73. Other	5,456.62	0.77%	2,178,790	0.18%	399.29
74. Exempt	105.86	0.01%	0	0.00%	0.00
75. Market Area Total	711,882.14	100.00%	1,235,907,340	100.00%	1,736.11

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.70	1.89%	2,730	2.14%	3,900.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	26.61	71.90%	95,795	75.06%	3,599.96
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.70	26.21%	29,100	22.80%	3,000.00
53. Total	37.01	100.00%	127,625	100.00%	3,448.39
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	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	6.63	0.49%	7,295	0.72%	1,100.30
64. 1G	6.00	0.44%	6,600	0.65%	1,100.00
65. 2G1	16.44	1.21%	15,620	1.54%	950.12
66. 2G	78.40	5.77%	74,480	7.34%	950.00
67. 3G1	9.98	0.73%	7,140	0.70%	715.43
68. 3G	407.15	29.96%	345,640	34.08%	848.93
69. 4G1	370.67	27.27%	258,300	25.47%	696.85
70. 4G	463.90	34.13%	298,985	29.48%	644.50
71. Total	1,359.17	100.00%	1,014,060	100.00%	746.09
Irrigated Total	37.01	2.50%	127,625	10.99%	3,448.39
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	1,359.17	91.79%	1,014,060	87.33%	746.09
72. Waste	47.51	3.21%	4,750	0.41%	99.98
73. Other	37.00	2.50%	14,800	1.27%	400.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,480.69	100.00%	1,161,235	100.00%	784.25

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	231.32	0.40%	551,340	0.52%	2,383.45
47. 2A1	1,128.42	1.95%	2,479,420	2.32%	2,197.25
48. 2A	877.36	1.52%	1,849,665	1.73%	2,108.22
49. 3A1	3,623.34	6.27%	7,100,180	6.65%	1,959.57
50. 3A	21,093.20	36.53%	41,080,090	38.50%	1,947.55
51. 4A1	28,179.55	48.80%	49,332,535	46.24%	1,750.65
52. 4A	2,615.73	4.53%	4,299,095	4.03%	1,643.55
53. Total	57,748.92	100.00%	106,692,325	100.00%	1,847.52
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	99.14	0.92%	146,585	1.07%	1,478.57
56. 2D1	178.10	1.66%	249,340	1.82%	1,400.00
57. 2D	535.58	4.99%	747,410	5.46%	1,395.52
58. 3D1	1,333.37	12.43%	1,732,165	12.65%	1,299.09
59. 3D	5,164.36	48.13%	6,711,725	49.02%	1,299.62
60. 4D1	2,897.63	27.00%	3,477,160	25.40%	1,200.00
61. 4D	522.07	4.87%	626,485	4.58%	1,200.00
62. Total	10,730.25	100.00%	13,690,870	100.00%	1,275.91
Grass					
63. 1G1	49.00	0.01%	53,900	0.01%	1,100.00
64. 1G	293.84	0.04%	323,215	0.07%	1,099.97
65. 2G1	787.53	0.12%	748,160	0.15%	950.01
66. 2G	4,445.94	0.68%	4,141,805	0.86%	931.59
67. 3G1	6,981.29	1.06%	5,854,540	1.21%	838.60
68. 3G	143,573.92	21.80%	123,177,470	25.46%	857.94
69. 4G1	340,634.37	51.72%	236,942,590	48.97%	695.59
70. 4G	161,869.60	24.58%	112,645,740	23.28%	695.90
71. Total	658,635.49	100.00%	483,887,420	100.00%	734.68
Irrigated Total	57,748.92	7.37%	106,692,325	17.46%	1,847.52
Dry Total	10,730.25	1.37%	13,690,870	2.24%	1,275.91
Grass Total	658,635.49	84.08%	483,887,420	79.17%	734.68
72. Waste	52,317.23	6.68%	5,389,525	0.88%	103.02
73. Other	3,891.49	0.50%	1,512,830	0.25%	388.75
74. Exempt	100.99	0.01%	0	0.00%	0.00
75. Market Area Total	783,323.38	100.00%	611,172,970	100.00%	780.23

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4004

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	30.49	15.69%	60,980	17.08%	2,000.00
50. 3A	6.16	3.17%	12,320	3.45%	2,000.00
51. 4A1	157.68	81.14%	283,825	79.47%	1,800.01
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	194.33	100.00%	357,125	100.00%	1,837.72
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	0.00	0.00%	0	0.00%	0.00
58. 3D1	56.56	32.67%	73,530	33.65%	1,300.04
59. 3D	51.08	29.50%	66,405	30.39%	1,300.02
60. 4D1	65.49	37.83%	78,590	35.96%	1,200.03
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	173.13	100.00%	218,525	100.00%	1,262.20
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	0.00	0.00%	0	0.00%	0.00
67. 3G1	43.30	5.00%	31,575	4.99%	729.21
68. 3G	342.57	39.59%	274,355	43.37%	800.87
69. 4G1	463.36	53.55%	315,435	49.87%	680.76
70. 4G	16.00	1.85%	11,200	1.77%	700.00
71. Total	865.23	100.00%	632,565	100.00%	731.09
Irrigated Total	194.33	15.35%	357,125	29.36%	1,837.72
Dry Total	173.13	13.67%	218,525	17.97%	1,262.20
Grass Total	865.23	68.33%	632,565	52.00%	731.09
72. Waste	17.45	1.38%	1,745	0.14%	100.00
73. Other	16.05	1.27%	6,420	0.53%	400.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,266.19	100.00%	1,216,380	100.00%	960.66

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	16.73	60,225	3.13	12,605	299,221.69	969,413,810	299,241.55	969,486,640
77. Dry Land	4.05	5,215	26.00	33,800	54,377.69	73,023,855	54,407.74	73,062,870
78. Grass	296.24	233,390	861.17	631,185	1,073,641.50	796,161,710	1,074,798.91	797,026,285
79. Waste	4.00	400	21.00	2,100	60,078.04	6,166,790	60,103.04	6,169,290
80. Other	11.84	4,735	11.64	4,655	9,377.68	3,703,450	9,401.16	3,712,840
81. Exempt	0.00	0	0.00	0	206.85	0	206.85	0
82. Total	332.86	303,965	922.94	684,345	1,496,696.60	1,848,469,615	1,497,952.40	1,849,457,925

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	299,241.55	19.98%	969,486,640	52.42%	3,239.81
Dry Land	54,407.74	3.63%	73,062,870	3.95%	1,342.88
Grass	1,074,798.91	71.75%	797,026,285	43.10%	741.56
Waste	60,103.04	4.01%	6,169,290	0.33%	102.65
Other	9,401.16	0.63%	3,712,840	0.20%	394.93
Exempt	206.85	0.01%	0	0.00%	0.00
Total	1,497,952.40	100.00%	1,849,457,925	100.00%	1,234.66

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

45 Holt

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	236,869,025	241,995,575	5,126,550	2.16%	3,590,033	0.65%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	60,149,430	66,073,915	5,924,485	9.85%	6,397,390	-0.79%
04. Total Residential (sum lines 1-3)	297,018,455	308,069,490	11,051,035	3.72%	9,987,423	0.36%
05. Commercial	55,384,795	57,090,080	1,705,285	3.08%	1,182,810	0.94%
06. Industrial	10,490,905	10,048,805	-442,100	-4.21%	0	-4.21%
07. Ag-Farmsite Land, Outbuildings	62,124,850	69,761,465	7,636,615	12.29%	0	12.29%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	128,000,550	136,900,350	8,899,800	6.95%	1,182,810	6.03%
10. Total Non-Agland Real Property	425,019,005	444,969,840	19,950,835	4.69%	11,170,233	2.07%
11. Irrigated	769,419,710	969,486,640	200,066,930	26.00%		
12. Dryland	56,180,480	73,062,870	16,882,390	30.05%		
13. Grassland	632,393,295	797,026,285	164,632,990	26.03%		
14. Wasteland	6,154,775	6,169,290	14,515	0.24%		
15. Other Agland	3,568,020	3,712,840	144,820	4.06%		
16. Total Agricultural Land	1,467,716,280	1,849,457,925	381,741,645	26.01%		
17. Total Value of all Real Property (Locally Assessed)	1,892,735,285	2,294,427,765	401,692,480	21.22%	11,170,233	20.63%

PLAN OF ASSESSMENT HOLT COUNTY

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

Staff for the office consists of the elected assessor, one deputy, and three full-time clerks, although one is shared seasonally with the treasurer's office. 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 and one 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 assessor, deputy and a clerk plan to obtain additional hours toward renewal of their assessor certificates.

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. A contract has been entered into with GIS Workshop for conversion to the new soil survey and continuing data maintenance and retention.

Reports are generated as follows:

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

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

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

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

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

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

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

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.

State statute requires each parcel to be inspected once every six years. The assessor staff has started the process of reassessing the residential properties and reviewing rural parcels.

Residential parcels in Atkinson were reassessed for 2013. A depreciation study was made. Current costs were generated using Marshall and Swift. New pictures were taken of each parcel. Lot values were studied. A questionnaire was sent to each property owner in the community of Atkinson. Questions about the condition of the house and specific items such as heating systems and basement information were included on the questionnaire also.

The same process will be followed for reassessing residential parcels in Stuart for 2014.

Pickup work for other residential parcels in other communities will continue based on sales questionnaires and communication with property owners. All residential parcels in each community and acreages have had new pictures taken. The pictures are placed in our CAMA system and on the GIS website. The median level of assessment for residential real property in Holt County for 2013 is 94%.

The commercial parcels have had new pictures taken in 2013. The pictures are placed on the CAMA system as well as the GIS website. The properties were reviewed for changes that may have been made. The median level of assessment of commercial/industrial properties for 2013 is 97%.

The median level of assessment of agricultural property for 2013 is 73%. The assessor staff will continue the process of reviewing the county. We have reviewed several townships and will continue to make our way across the county. We are using GIS imagery to check for land use changes. All parcels which have buildings are then inspected. Pictures of the buildings are taken and condition is noted. The pictures are placed on our CAMA system as well as placed on the GIS website.

Real estate transfer statements are filed in a timely manner. 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 70%.

For 2014, continue field work by the assessor and/or deputy on re-appraisal of farm improvements, as well as continuing the review process of each Township. Finish the reassessment process for residential parcels in Stuart. Update residential improvements in the villages of Emmet and Inman to a newer cost manual. Study sales for possible adjustments needed for residential or commercial properties. Adjust for changes in agricultural land use. Start the reassessment process for acreages. Develop a plan to move O'Neill residential parcels and rural residential and farm sites to a newer cost manual.

For 2015, complete pick-up work. Complete the reassessment process for acreages. Adjust for changes in agricultural land use as required. Study sales for market-based changes of residential, commercial and agricultural properties. Complete the six year review process. Implement the plan to move O'Neill residential and rural improved parcels to a newer cost manual.

For 2016, start the reassessment process for another community in Holt County. Develop a plan to move Commercial parcels to a newer cost manual.

Respectfully

Timothy L. Wallinger
Holt County Assessor

July 25, 2013

2014 Assessment Survey for Holt County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	One
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	none
5.	Number of shared employees:
	none
6.	Assessor's requested budget for current fiscal year:
	\$216,962
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$3,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$16,200 for CAMA system
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	\$1,000

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters formally Terra Scan
2.	CAMA software:
	Thomson Reuters formally Terra Scan
3.	Are cadastral maps currently being used?
	yes
4.	If so, who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes – www.holt.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	Thomson Reuters formally 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, Stuart, Chambers and Page
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	none
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2014 Certification for Holt County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Holt County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

