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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HOLT COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Holt County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Holt County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Timothy Wallinger, Holt County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

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

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

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

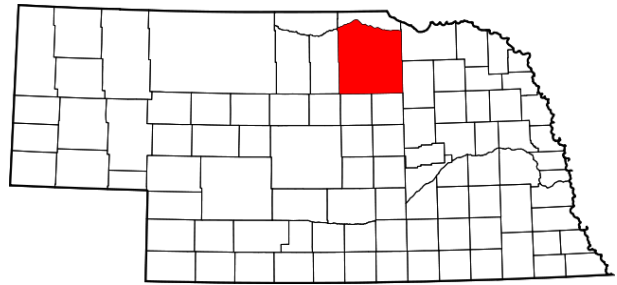
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

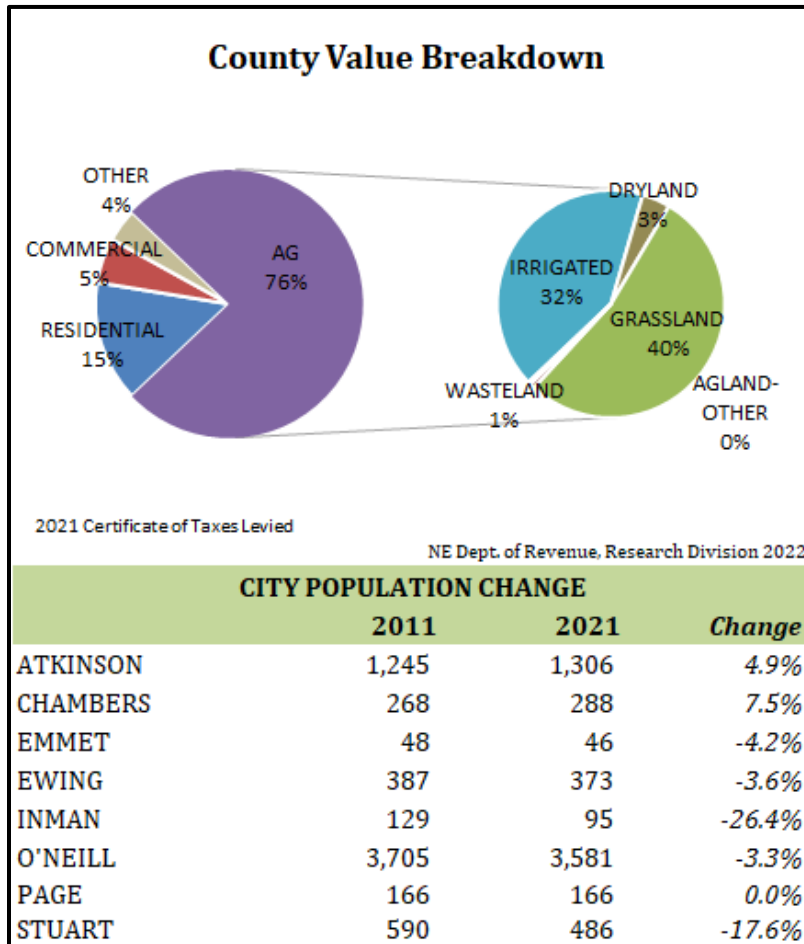
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,412 square miles, Holt County has 10,127 residents, per the Census Bureau Quick Facts for 2020, a 3% population decline from the 2010 U.S. Census. Reports indicate that 72% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$83,149 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Holt County are located in and around O’Neill and Atkinson. According to information available from the U.S. Census Bureau, there are 421 employer establishments with total employment of 3,219, a 4% decrease from 2019.



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

Atkinson also contributes to the local agricultural economy.

2022 Residential Correlation for Holt County

Assessment Actions

For the 2022 assessment year a lot study as well as a depreciation study was completed for all valuation groups. The Vanguard cost table was factored up to 150% of manual level. Valuation Group 1 had one neighborhood reviewed and inspected for 2022. Five townships were inspected and reviewed as part of the six-year review cycle. This included parcels in Valuation Group 9 as well as agricultural dwellings and outbuildings in those townships.

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

Assessment Practice Review

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

The county's sales and verification processes are reviewed. All arm's-length transactions have been made available for measurement purposes. The usability rate for the residential class meets the statewide average.

Valuation groups are reviewed to ensure that economic differences are adequately identified and grouped. The residential class in Holt County identifies eight separate valuation groups, each describing their unique characteristics.

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

The appraisal tables are reviewed. The county reviews land tables each year and cost tables are dated 2008 from Vanguard, however, the cost tables are factored up each year. Depreciation tables are analyzed each year with adjustments made accordingly. The county assessor has a written valuation methodology on file.

2022 Residential Correlation for Holt County

Description of Analysis

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

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

The statistical analysis of Holt Counties residential file consists of 281 qualified sales, with all eight valuation groups represented. The median and mean measures of central tendency are within the acceptable range. The COD and PRD improve when low dollar sales are removed, however, are still representative for a rural market.

Valuation Groups 1, 2, 3, 6 and 9 all have a sufficient number of sales for measurement purposes. The remaining groups 4, 5 and 7 have an insufficient number of sales, however these areas are subject to the same appraisal techniques as the acceptable valuation groups and are at an acceptable level of value.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicate the sales file did change at a somewhat higher percentage than the population. Through sales verification and the six-year inspection and review cycle, changes were made that impacted the sales at a somewhat higher rate; review of the individual sales with larger adjustments and their impact to the overall statistics confirms that adjustments were made without bias. The county assessor is transparent and clearly has documented processes; valuations are calculated in the CAMA system using table driven values. Based on all available information, residential property values have been uniformly assessed.

2022 Residential Correlation for Holt County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	151	93.04	94.94	91.47	13.36	103.79
2	50	92.87	99.45	88.88	23.67	111.89
3	18	95.19	97.03	93.03	17.74	104.30
4	9	92.95	96.73	92.06	10.07	105.07
5	4	93.55	91.15	90.53	05.82	100.68
6	12	94.96	103.04	91.79	19.83	112.26
7	6	97.31	85.29	81.89	24.60	104.15
9	31	92.52	83.11	80.06	17.86	103.81
<u>ALL</u>	281	93.04	94.72	89.21	16.35	106.18

Level of Value

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

2022 Commercial Correlation for Holt County

Assessment Actions

For assessment year 2022 Valuation Groups 3, 4 and 6 were reappraised as part of the six-year inspection and review cycle. New lot values as well as depreciation were applied.

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

Assessment Practice Review

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

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

A review of the valuation groups show that the commercial class contains eight valuation groups. The County Assessor continues to study the areas for further combination of groups.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property and is up to date. A review of the current appraisal tables show that cost tables are dated 2008 but are adjusted annually. Lot studies are done as part of the six-year inspection cycle.

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

A valuation methodology report has been submitted.

Description of Analysis

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

Valuation Group	Description
1	O'Neill
2	Atkinson
3	Stuart
4	Ewing
5	Page

2022 Commercial Correlation for Holt County

6	Chambers
7	Inman and Emmet
9	Rural

The statistical profile for the commercial class of property consists of 45 sales with five of the eight valuation groups represented. The median and mean measures of central tendency are within the prescribed parameters. The weighted mean is above the range and the PRD is below. There is one extreme high dollar sale that sold for \$1.9 million, if this sale is removed; both the weighted mean and PRD fall into the range.

Valuation Group 1 is the only group with a sufficient number of sales for measurement purposes and is within the acceptable range. Most of the valuation groups have insufficient sales; when sales occur, the statistics are generally in the acceptable range. Historically the county has kept the costing, depreciation and lot values updated within the six-year cycle, further supporting the assessment practices.

The Ethanol Plant in Atkinson came on to the assessment roll, after the Tax Increment Financing (TIF) bond was paid off accounting for nearly all the Industrial value increase.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicate similar changes. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

The assessment practices of the county assessor and evaluation of the general movement of assessed values relative to the market indicate that the values are uniform for the commercial class of property. The Holt County Assessor complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	26	95.32	98.80	109.14	21.06	90.53
2	9	92.91	95.23	83.93	19.06	113.46
4	1	81.22	81.22	81.22	00.00	100.00
6	2	93.01	93.01	92.49	00.67	100.56
9	7	96.67	103.75	87.11	33.33	119.10
<u>ALL</u>	<u>45</u>	93.26	98.21	103.34	22.04	95.04

2022 Commercial Correlation for Holt County

Level of Value

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

2022 Agricultural Correlation for Holt County

Assessment Actions

The county assessor performed a sales study for all qualified sales in the three-year study period. From that study it was determined an additional market area would be added in the southwest corner of the county. This area contains similar soils and is sandhill pasture with some meadows.

The analysis determined that overall dryland values increased approximately 11% and grassland values decreased approximately 1%.

Five townships were inspected and reviewed as part of the six-year review cycle. All pick-up work was also completed and placed on the assessment roll.

Assessment Practice Review

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

The county's sales and verification processes are reviewed. All arm's-length transactions have been made available for measurement purposes.

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

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

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

Feedlots are the only intensive use in the county and are color coded on a map to easily identify them.

Description of Analysis

The agricultural sample of sales consists of 148 sales. All three measures of central tendency are within the range and correlate closely. The qualitative statistics are acceptable for the agricultural class.

In reviewing the four market areas, Market Area 2 is the only area with an insufficient number of sales for measurement. Further reviewing the 80% Majority Land Use (MLU) substrata shows

2022 Agricultural Correlation for Holt County

the irrigated land and grassland subclasses in Market Area 1 and 3 have sufficient sales. Grassland in markets 1, 3 and 4 also have sufficient sales for measurement.

When comparing the counties schedule of values to the adjoining counties with similar markets it appears Holt County's land values are relatively similar and equalized. It is believed that Holt County has achieved an acceptable level of value. A comparison of sold parcels and the agricultural population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support the values were applied uniformly.

Holt County contains a school district bond subject to a 50% level of value. Review of the statistics for the school district produce an unreliable sample of sales; because the county assessor proportionately reduced all sales; the statutorily required level of value has been achieved.

Equalization and Quality of Assessment

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

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Holt County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	76	69.77	70.37	68.55	16.55	102.65
1	60	69.65	68.66	68.34	13.67	100.47
2	1	44.42	44.42	44.42	00.00	100.00
3	15	74.43	78.93	72.31	24.35	109.16
<u> Dry </u>						
County	2	59.03	59.03	58.89	05.23	100.24
3	2	59.03	59.03	58.89	05.23	100.24
<u> Grass </u>						
County	69	71.45	72.44	73.99	15.28	97.91
1	10	71.47	76.64	75.21	12.52	101.90
3	46	69.94	71.73	75.25	16.63	95.32
4	13	74.26	71.71	68.61	13.02	104.52
<u> ALL </u>	148	69.90	71.16	70.50	16.02	100.94

Level of Value

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

2022 Agricultural Correlation for Holt County

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

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

2022 Opinions of the Property Tax Administrator for Holt County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	281	Median	93.04
Total Sales Price	\$36,874,458	Mean	94.72
Total Adj. Sales Price	\$36,874,458	Wgt. Mean	89.21
Total Assessed Value	\$32,896,881	Average Assessed Value of the Base	\$83,017
Avg. Adj. Sales Price	\$131,226	Avg. Assessed Value	\$117,071

Confidence Interval - Current

95% Median C.I	91.15 to 95.03
95% Wgt. Mean C.I	87.11 to 91.32
95% Mean C.I	91.90 to 97.54
% of Value of the Class of all Real Property Value in the County	12.59
% of Records Sold in the Study Period	6.77
% of Value Sold in the Study Period	9.54

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	252	93	93.02
2020	244	94	94.14
2019	225	95	95.05
2018	228	95	95.18

2022 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	45	Median	93.26
Total Sales Price	\$7,680,826	Mean	98.21
Total Adj. Sales Price	\$7,680,826	Wgt. Mean	103.34
Total Assessed Value	\$7,937,317	Average Assessed Value of the Base	\$177,283
Avg. Adj. Sales Price	\$170,685	Avg. Assessed Value	\$176,385

Confidence Interval - Current

95% Median C.I	86.01 to 97.53
95% Wgt. Mean C.I	84.98 to 121.70
95% Mean C.I	87.64 to 108.78
% of Value of the Class of all Real Property Value in the County	5.91
% of Records Sold in the Study Period	4.93
% of Value Sold in the Study Period	4.90

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	32	96	95.64
2020	31	97	96.69
2019	36	97	97.49
2018	47	98	97.77

45 Holt
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 281
 Total Sales Price : 36,874,458
 Total Adj. Sales Price : 36,874,458
 Total Assessed Value : 32,896,881
 Avg. Adj. Sales Price : 131,226
 Avg. Assessed Value : 117,071

MEDIAN : 93
 WGT. MEAN : 89
 MEAN : 95
 COD : 16.35
 PRD : 106.18

COV : 25.44
 STD : 24.10
 Avg. Abs. Dev : 15.21
 MAX Sales Ratio : 250.07
 MIN Sales Ratio : 45.00

95% Median C.I. : 91.15 to 95.03
 95% Wgt. Mean C.I. : 87.11 to 91.32
 95% Mean C.I. : 91.90 to 97.54

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	32	93.64	95.21	91.62	16.22	103.92	46.53	138.90	85.95 to 105.83	102,492	93,905	
01-JAN-20 To 31-MAR-20	23	99.46	102.90	92.75	16.89	110.94	66.01	250.07	92.70 to 107.11	117,420	108,908	
01-APR-20 To 30-JUN-20	36	97.58	99.08	96.51	11.88	102.66	60.89	149.99	91.98 to 100.04	120,534	116,331	
01-JUL-20 To 30-SEP-20	39	92.91	98.10	92.20	15.08	106.40	61.07	238.91	89.77 to 101.14	130,504	120,329	
01-OCT-20 To 31-DEC-20	38	93.21	98.34	92.09	19.13	106.79	58.38	209.14	84.50 to 103.06	119,318	109,877	
01-JAN-21 To 31-MAR-21	27	95.03	93.44	90.88	10.71	102.82	52.74	112.40	87.64 to 103.15	109,933	99,908	
01-APR-21 To 30-JUN-21	39	92.95	90.46	85.69	16.34	105.57	45.00	170.11	84.33 to 95.96	151,605	129,903	
01-JUL-21 To 30-SEP-21	47	81.90	85.56	81.58	18.52	104.88	52.91	171.12	75.07 to 90.33	171,282	139,729	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	130	96.23	98.51	93.39	15.02	105.48	46.53	250.07	92.74 to 98.68	118,533	110,697	
01-OCT-20 To 30-SEP-21	151	90.33	91.45	86.22	17.18	106.07	45.00	209.14	86.85 to 93.51	142,153	122,558	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	136	95.26	99.24	93.38	16.03	106.28	58.38	250.07	92.74 to 98.06	122,527	114,419	
<u>ALL</u>	281	93.04	94.72	89.21	16.35	106.18	45.00	250.07	91.15 to 95.03	131,226	117,071	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	151	93.04	94.94	91.47	13.36	103.79	58.38	250.07	90.68 to 95.96	139,111	127,249	
2	50	92.87	99.45	88.88	23.67	111.89	47.24	238.91	84.67 to 102.56	110,689	98,385	
3	18	95.19	97.03	93.03	17.74	104.30	52.74	170.11	88.94 to 108.05	112,422	104,583	
4	9	92.95	96.73	92.06	10.07	105.07	76.78	122.72	87.64 to 109.42	73,944	68,075	
5	4	93.55	91.15	90.53	05.82	100.68	79.43	98.06	N/A	78,875	71,404	
6	12	94.96	103.04	91.79	19.83	112.26	76.79	144.08	79.09 to 133.16	79,375	72,858	
7	6	97.31	85.29	81.89	24.60	104.15	45.00	117.44	45.00 to 117.44	23,109	18,924	
9	31	92.52	83.11	80.06	17.86	103.81	47.52	115.75	71.74 to 95.29	201,242	161,112	
<u>ALL</u>	281	93.04	94.72	89.21	16.35	106.18	45.00	250.07	91.15 to 95.03	131,226	117,071	

45 Holt
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 281
 Total Sales Price : 36,874,458
 Total Adj. Sales Price : 36,874,458
 Total Assessed Value : 32,896,881
 Avg. Adj. Sales Price : 131,226
 Avg. Assessed Value : 117,071

MEDIAN : 93
 WGT. MEAN : 89
 MEAN : 95
 COD : 16.35
 PRD : 106.18

COV : 25.44
 STD : 24.10
 Avg. Abs. Dev : 15.21
 MAX Sales Ratio : 250.07
 MIN Sales Ratio : 45.00

95% Median C.I. : 91.15 to 95.03
 95% Wgt. Mean C.I. : 87.11 to 91.32
 95% Mean C.I. : 91.90 to 97.54

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	280	93.00	94.59	89.17	16.28	106.08	45.00	250.07	91.15 to 95.02	131,559	117,313
06											
07	1	129.95	129.95	129.95	00.00	100.00	129.95	129.95	N/A	38,000	49,380
<u>ALL</u>	281	93.04	94.72	89.21	16.35	106.18	45.00	250.07	91.15 to 95.03	131,226	117,071

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	4	110.61	140.56	141.68	32.03	99.21	102.11	238.91	N/A	9,663	13,691
Less Than 30,000	20	110.91	119.70	113.26	31.14	105.69	45.00	250.07	96.00 to 138.49	19,108	21,642
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	281	93.04	94.72	89.21	16.35	106.18	45.00	250.07	91.15 to 95.03	131,226	117,071
Greater Than 14,999	277	92.91	94.05	89.16	15.88	105.48	45.00	250.07	90.92 to 94.68	132,981	118,564
Greater Than 29,999	261	92.70	92.80	88.96	14.37	104.32	47.24	209.14	90.71 to 94.39	139,817	124,383
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	110.61	140.56	141.68	32.03	99.21	102.11	238.91	N/A	9,663	13,691
15,000 TO 29,999	16	110.91	114.48	110.07	30.94	104.01	45.00	250.07	87.64 to 138.90	21,469	23,630
30,000 TO 59,999	56	102.52	104.51	104.32	16.91	100.18	47.24	209.14	97.84 to 107.25	44,058	45,960
60,000 TO 99,999	46	98.70	95.29	95.22	11.94	100.07	58.38	129.81	90.44 to 102.82	81,493	77,598
100,000 TO 149,999	55	91.23	91.08	91.20	16.88	99.87	49.45	171.12	83.78 to 98.14	124,117	113,193
150,000 TO 249,999	71	90.45	87.22	87.09	08.44	100.15	47.52	110.52	88.67 to 92.54	185,661	161,692
250,000 TO 499,999	33	84.67	84.36	83.90	12.09	100.55	52.91	118.65	78.09 to 92.70	311,152	261,061
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	281	93.04	94.72	89.21	16.35	106.18	45.00	250.07	91.15 to 95.03	131,226	117,071

45 Holt
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 45
Total Sales Price : 7,680,826
Total Adj. Sales Price : 7,680,826
Total Assessed Value : 7,937,317
Avg. Adj. Sales Price : 170,685
Avg. Assessed Value : 176,385

MEDIAN : 93
WGT. MEAN : 103
MEAN : 98
COD : 22.04
PRD : 95.04

COV : 36.84
STD : 36.18
Avg. Abs. Dev : 20.55
MAX Sales Ratio : 230.77
MIN Sales Ratio : 35.37

95% Median C.I. : 86.01 to 97.53
95% Wgt. Mean C.I. : 84.98 to 121.70
95% Mean C.I. : 87.64 to 108.78

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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>Qtrts</u>											
01-OCT-18 To 31-DEC-18	1	77.12	77.12	77.12	00.00	100.00	77.12	77.12	N/A	295,000	227,510
01-JAN-19 To 31-MAR-19	3	86.01	83.66	86.68	08.08	96.52	72.05	92.91	N/A	81,500	70,643
01-APR-19 To 30-JUN-19	3	109.29	110.34	116.51	04.15	94.70	104.06	117.67	N/A	706,333	822,970
01-JUL-19 To 30-SEP-19	2	98.83	98.83	98.83	00.84	100.00	98.00	99.65	N/A	66,598	65,821
01-OCT-19 To 31-DEC-19	4	101.01	128.91	106.66	38.55	120.86	82.83	230.77	N/A	26,250	27,998
01-JAN-20 To 31-MAR-20	4	120.13	139.06	132.12	30.49	105.25	99.09	216.90	N/A	60,594	80,060
01-APR-20 To 30-JUN-20	1	64.28	64.28	64.28	00.00	100.00	64.28	64.28	N/A	92,500	59,456
01-JUL-20 To 30-SEP-20	7	93.26	101.82	132.17	12.86	77.04	83.85	160.55	83.85 to 160.55	192,975	255,063
01-OCT-20 To 31-DEC-20	8	94.14	94.68	90.55	23.61	104.56	56.44	176.44	56.44 to 176.44	167,749	151,905
01-JAN-21 To 31-MAR-21	3	90.54	88.27	89.43	04.35	98.70	81.22	93.05	N/A	89,167	79,742
01-APR-21 To 30-JUN-21	6	77.68	80.38	83.46	14.84	96.31	65.58	97.70	65.58 to 97.70	187,324	156,339
01-JUL-21 To 30-SEP-21	3	81.31	69.73	62.39	23.43	111.76	35.37	92.52	N/A	121,667	75,902
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	9	98.00	95.20	108.89	11.63	87.43	72.05	117.67	77.12 to 109.29	310,188	337,777
01-OCT-19 To 30-SEP-20	16	97.32	115.55	127.16	28.98	90.87	64.28	230.77	91.53 to 134.47	111,919	142,320
01-OCT-20 To 30-SEP-21	20	85.93	85.69	84.57	20.39	101.32	35.37	176.44	69.88 to 94.56	154,922	131,010
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	12	98.83	107.94	112.41	20.02	96.02	72.05	230.77	86.01 to 109.29	216,808	243,706
01-JAN-20 To 31-DEC-20	20	94.14	104.53	111.65	25.13	93.62	56.44	216.90	91.53 to 99.98	151,384	169,019
<u>ALL</u>	45	93.26	98.21	103.34	22.04	95.04	35.37	230.77	86.01 to 97.53	170,685	176,385

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	26	95.32	98.80	109.14	21.06	90.53	35.37	216.90	83.85 to 104.06	222,473	242,811
2	9	92.91	95.23	83.93	19.06	113.46	66.72	176.44	69.88 to 97.53	102,232	85,806
4	1	81.22	81.22	81.22	00.00	100.00	81.22	81.22	N/A	50,000	40,608
6	2	93.01	93.01	92.49	00.67	100.56	92.39	93.62	N/A	40,250	37,226
9	7	96.67	103.75	87.11	33.33	119.10	56.44	230.77	56.44 to 230.77	120,849	105,276
<u>ALL</u>	45	93.26	98.21	103.34	22.04	95.04	35.37	230.77	86.01 to 97.53	170,685	176,385

45 Holt
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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95% Wgt. Mean C.I. : 84.98 to 121.70
95% Mean C.I. : 87.64 to 108.78

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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	99.65	99.65	99.65	00.00	100.00	99.65	99.65	N/A	67,500	67,261
03	44	93.16	98.18	103.37	22.40	94.98	35.37	230.77	83.85 to 97.53	173,030	178,865
04											
<u>ALL</u>	<u>45</u>	<u>93.26</u>	<u>98.21</u>	<u>103.34</u>	<u>22.04</u>	<u>95.04</u>	<u>35.37</u>	<u>230.77</u>	<u>86.01 to 97.53</u>	<u>170,685</u>	<u>176,385</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	97.10	97.10	97.10	00.00	100.00	97.10	97.10	N/A	2,000	1,942
Less Than 15,000	3	97.10	140.50	168.13	47.09	83.57	93.62	230.77	N/A	6,167	10,368
Less Than 30,000	3	97.10	140.50	168.13	47.09	83.57	93.62	230.77	N/A	6,167	10,368
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	44	93.16	98.23	103.34	22.47	95.06	35.37	230.77	83.85 to 97.70	174,519	180,349
Greater Than 14,999	42	92.98	95.19	103.18	20.04	92.26	35.37	216.90	83.85 to 97.53	182,436	188,243
Greater Than 29,999	42	92.98	95.19	103.18	20.04	92.26	35.37	216.90	83.85 to 97.53	182,436	188,243
<u>Incremental Ranges</u>											
0 TO 4,999	1	97.10	97.10	97.10	00.00	100.00	97.10	97.10	N/A	2,000	1,942
5,000 TO 14,999	2	162.20	162.20	176.74	42.28	91.77	93.62	230.77	N/A	8,250	14,581
15,000 TO 29,999											
30,000 TO 59,999	13	94.56	104.30	101.68	27.26	102.58	65.58	216.90	72.05 to 105.78	41,497	42,196
60,000 TO 99,999	8	92.98	91.49	90.21	06.41	101.42	64.28	99.65	64.28 to 99.65	71,462	64,468
100,000 TO 149,999	10	91.47	91.94	91.11	18.60	100.91	56.44	134.47	69.75 to 109.29	116,440	106,094
150,000 TO 249,999	5	83.85	73.95	73.43	19.49	100.71	35.37	93.26	N/A	173,000	127,042
250,000 TO 499,999	3	77.12	83.02	84.70	10.14	98.02	74.25	97.70	N/A	321,315	272,149
500,000 TO 999,999	2	127.13	127.13	126.28	26.29	100.67	93.71	160.55	N/A	828,911	1,046,770
1,000,000 TO 1,999,999	1	117.67	117.67	117.67	00.00	100.00	117.67	117.67	N/A	1,900,000	2,235,788
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>45</u>	<u>93.26</u>	<u>98.21</u>	<u>103.34</u>	<u>22.04</u>	<u>95.04</u>	<u>35.37</u>	<u>230.77</u>	<u>86.01 to 97.53</u>	<u>170,685</u>	<u>176,385</u>

45 Holt
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

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Avg. Adj. Sales Price : 170,685
Avg. Assessed Value : 176,385

MEDIAN : 93
WGT. MEAN : 103
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COD : 22.04
PRD : 95.04

COV : 36.84
STD : 36.18
Avg. Abs. Dev : 20.55
MAX Sales Ratio : 230.77
MIN Sales Ratio : 35.37

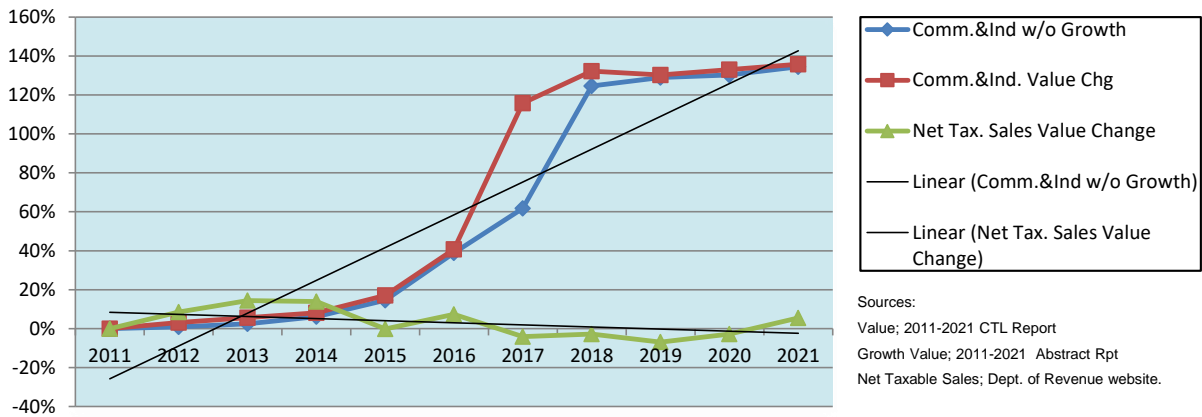
95% Median C.I. : 86.01 to 97.53
95% Wgt. Mean C.I. : 84.98 to 121.70
95% Mean C.I. : 87.64 to 108.78

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
313	1	160.55	160.55	160.55	00.00	100.00	160.55	160.55	N/A	807,822	1,296,968
318	1	93.71	93.71	93.71	00.00	100.00	93.71	93.71	N/A	850,000	796,572
326	2	83.43	83.43	70.26	16.40	118.74	69.75	97.10	N/A	53,700	37,729
341	1	91.53	91.53	91.53	00.00	100.00	91.53	91.53	N/A	55,000	50,340
344	3	83.85	89.96	85.67	09.47	105.01	81.11	104.92	N/A	118,333	101,379
349	1	74.25	74.25	74.25	00.00	100.00	74.25	74.25	N/A	275,500	204,554
352	3	99.98	102.97	102.95	03.21	100.02	99.65	109.29	N/A	102,167	105,176
353	8	92.98	99.76	89.62	30.30	111.31	35.37	216.90	35.37 to 216.90	121,181	108,603
386	1	66.72	66.72	66.72	00.00	100.00	66.72	66.72	N/A	200,000	133,432
406	12	93.44	98.55	85.48	23.20	115.29	56.44	230.77	72.05 to 99.09	61,039	52,177
410	2	81.27	81.27	81.28	00.06	99.99	81.22	81.31	N/A	95,000	77,219
442	1	96.93	96.93	96.93	00.00	100.00	96.93	96.93	N/A	100,000	96,931
476	1	176.44	176.44	176.44	00.00	100.00	176.44	176.44	N/A	30,000	52,933
494	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	65,695	64,381
530	3	90.54	103.67	100.64	17.84	103.01	86.01	134.47	N/A	127,000	127,810
556	2	83.28	83.28	83.28	16.09	100.00	69.88	96.67	N/A	30,000	24,984
589	1	117.67	117.67	117.67	00.00	100.00	117.67	117.67	N/A	1,900,000	2,235,788
595	1	77.12	77.12	77.12	00.00	100.00	77.12	77.12	N/A	295,000	227,510
<u>ALL</u>	45	93.26	98.21	103.34	22.04	95.04	35.37	230.77	86.01 to 97.53	170,685	176,385

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 62,346,570	\$ 1,659,455	2.66%	\$ 60,687,115		\$ 111,489,431	
2012	\$ 64,316,275	\$ 1,426,043	2.22%	\$ 62,890,232	0.87%	\$ 120,966,484	8.50%
2013	\$ 65,875,700	\$ 1,962,663	2.98%	\$ 63,913,037	-0.63%	\$ 127,535,633	5.43%
2014	\$ 67,376,430	\$ 1,182,810	1.76%	\$ 66,193,620	0.48%	\$ 126,924,841	-0.48%
2015	\$ 72,964,725	\$ 1,564,145	2.14%	\$ 71,400,580	5.97%	\$ 111,324,119	-12.29%
2016	\$ 87,761,375	\$ 1,182,325	1.35%	\$ 86,579,050	18.66%	\$ 119,653,081	7.48%
2017	\$ 134,584,034	\$ 33,690,389	25.03%	\$ 100,893,645	14.96%	\$ 106,841,524	-10.71%
2018	\$ 144,768,198	\$ 4,726,466	3.26%	\$ 140,041,732	4.06%	\$ 108,414,093	1.47%
2019	\$ 143,532,856	\$ 820,022	0.57%	\$ 142,712,834	-1.42%	\$ 103,764,538	-4.29%
2020	\$ 145,250,938	\$ 1,685,786	1.16%	\$ 143,565,152	0.02%	\$ 108,446,542	4.51%
2021	\$ 147,001,645	\$ 811,876	0.55%	\$ 146,189,769	0.65%	\$ 117,642,487	8.48%
Ann %chg	8.96%			Average	4.36%	0.54%	0.81%

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

County Number	45
County Name	Holt

45 Holt
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 148
Total Sales Price : 122,870,861
Total Adj. Sales Price : 122,870,861
Total Assessed Value : 86,625,764
Avg. Adj. Sales Price : 830,209
Avg. Assessed Value : 585,309

MEDIAN : 70
WGT. MEAN : 71
MEAN : 71
COD : 16.02
PRD : 100.94

COV : 21.80
STD : 15.51
Avg. Abs. Dev : 11.20
MAX Sales Ratio : 136.80
MIN Sales Ratio : 43.76

95% Median C.I. : 67.27 to 72.39
95% Wgt. Mean C.I. : 65.15 to 75.85
95% Mean C.I. : 68.66 to 73.66

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	15	62.42	64.15	61.41	18.38	104.46	43.76	96.58	51.11 to 70.56	704,645	432,734
01-JAN-19 To 31-MAR-19	8	74.76	73.13	70.00	16.96	104.47	51.66	107.11	51.66 to 107.11	450,554	315,371
01-APR-19 To 30-JUN-19	9	74.28	79.35	82.19	14.42	96.54	58.71	103.26	66.44 to 97.74	1,536,051	1,262,494
01-JUL-19 To 30-SEP-19	5	63.81	70.26	60.23	21.88	116.65	52.40	100.01	N/A	479,648	288,891
01-OCT-19 To 31-DEC-19	24	71.84	71.21	74.38	10.83	95.74	50.63	91.24	66.03 to 75.88	1,407,450	1,046,836
01-JAN-20 To 31-MAR-20	27	74.65	77.76	76.55	16.44	101.58	46.62	136.80	68.43 to 80.88	638,852	489,071
01-APR-20 To 30-JUN-20	19	71.93	73.56	72.11	11.69	102.01	60.80	102.04	64.78 to 80.52	479,248	345,566
01-JUL-20 To 30-SEP-20	5	59.72	62.44	62.69	06.92	99.60	57.57	72.39	N/A	641,154	401,909
01-OCT-20 To 31-DEC-20	7	72.60	74.01	75.46	12.93	98.08	56.48	94.99	56.48 to 94.99	426,777	322,029
01-JAN-21 To 31-MAR-21	15	59.16	64.25	59.36	19.24	108.24	45.76	116.08	53.18 to 67.83	1,059,706	629,033
01-APR-21 To 30-JUN-21	7	66.49	63.33	58.23	12.09	108.76	51.27	74.75	51.27 to 74.75	907,856	528,608
01-JUL-21 To 30-SEP-21	7	68.51	67.89	64.43	12.58	105.37	53.14	92.91	53.14 to 92.91	556,676	358,667
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	37	69.61	70.61	71.79	19.37	98.36	43.76	107.11	60.81 to 74.31	821,535	589,753
01-OCT-19 To 30-SEP-20	75	72.39	73.58	74.05	13.59	99.37	46.62	136.80	68.57 to 74.65	844,524	625,390
01-OCT-20 To 30-SEP-21	36	66.84	66.68	61.44	16.01	108.53	45.76	116.08	56.64 to 70.33	809,299	497,240
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	46	73.74	73.04	75.47	13.83	96.78	50.63	107.11	67.87 to 75.88	1,165,346	879,433
01-JAN-20 To 31-DEC-20	58	72.42	74.61	73.84	14.71	101.04	46.62	136.80	68.43 to 76.06	561,171	414,386
<u>ALL</u>	148	69.90	71.16	70.50	16.02	100.94	43.76	136.80	67.27 to 72.39	830,209	585,309

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	71	69.68	69.76	68.77	13.43	101.44	43.76	136.80	67.19 to 72.39	1,039,094	714,537
2	1	44.42	44.42	44.42	00.00	100.00	44.42	44.42	N/A	565,900	251,370
3	63	71.45	73.04	74.48	18.56	98.07	45.76	136.12	64.84 to 75.21	634,808	472,782
4	13	74.26	71.71	68.61	13.02	104.52	46.62	96.22	63.81 to 76.06	656,642	450,537
<u>ALL</u>	148	69.90	71.16	70.50	16.02	100.94	43.76	136.80	67.27 to 72.39	830,209	585,309

45 Holt
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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COD : 16.02
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COV : 21.80
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Avg. Abs. Dev : 11.20
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MIN Sales Ratio : 43.76

95% Median C.I. : 67.27 to 72.39
95% Wgt. Mean C.I. : 65.15 to 75.85
95% Mean C.I. : 68.66 to 73.66

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	6	76.60	76.50	72.23	12.83	105.91	53.05	93.75	53.05 to 93.75	773,636	558,775
1	5	74.58	73.05	71.75	10.69	101.81	53.05	86.65	N/A	908,363	651,780
3	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	100,000	93,754
_____Dry_____											
County	2	59.03	59.03	58.89	05.23	100.24	55.94	62.12	N/A	260,000	153,103
3	2	59.03	59.03	58.89	05.23	100.24	55.94	62.12	N/A	260,000	153,103
_____Grass_____											
County	52	70.13	71.45	68.26	15.07	104.67	49.88	116.08	67.18 to 74.75	596,034	406,879
1	7	70.33	78.40	78.66	14.02	99.67	67.58	116.08	67.58 to 116.08	456,116	358,790
3	36	67.51	69.63	66.96	16.46	103.99	49.88	97.74	62.12 to 76.44	560,436	375,291
4	9	74.28	73.30	67.35	08.98	108.83	50.63	96.22	67.87 to 76.06	847,252	570,634
_____ALL_____	148	69.90	71.16	70.50	16.02	100.94	43.76	136.80	67.27 to 72.39	830,209	585,309

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	76	69.77	70.37	68.55	16.55	102.65	43.76	136.80	64.83 to 73.04	1,013,627	694,887
1	60	69.65	68.66	68.34	13.67	100.47	43.76	136.80	64.18 to 72.39	1,148,008	784,535
2	1	44.42	44.42	44.42	00.00	100.00	44.42	44.42	N/A	565,900	251,370
3	15	74.43	78.93	72.31	24.35	109.16	45.76	136.12	62.08 to 94.99	505,951	365,867
_____Dry_____											
County	2	59.03	59.03	58.89	05.23	100.24	55.94	62.12	N/A	260,000	153,103
3	2	59.03	59.03	58.89	05.23	100.24	55.94	62.12	N/A	260,000	153,103
_____Grass_____											
County	69	71.45	72.44	73.99	15.28	97.91	46.62	116.08	67.27 to 74.53	652,800	482,976
1	10	71.47	76.64	75.21	12.52	101.90	63.36	116.08	67.58 to 85.07	462,321	347,734
3	46	69.94	71.73	75.25	16.63	95.32	49.88	103.26	64.78 to 76.44	693,123	521,544
4	13	74.26	71.71	68.61	13.02	104.52	46.62	96.22	63.81 to 76.06	656,642	450,537
_____ALL_____	148	69.90	71.16	70.50	16.02	100.94	43.76	136.80	67.27 to 72.39	830,209	585,309

Holt County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	3,600	3,600	3,500	3,500	2,693	3,400	2,329	2,151	3,265
Antelope	1	4,725	4,722	4,700	4,599	3,700	3,700	3,700	3,430	4,255
Knox	2	3,920	3,776	3,666	3,623	3,555	3,465	3,203	3,060	3,588
Rock	3	n/a	3,700	3,600	3,600	3,444	3,499	3,248	2,834	3,431
Holt	3	2,300	2,300	2,200	2,200	2,038	2,100	2,000	2,000	2,094
Holt	2	3,600	3,600	3,500	3,500	2,368	3,400	2,105	2,241	2,707
Rock	2	n/a	2,700	2,600	2,600	2,500	2,400	2,350	2,200	2,368
Keya Paha	1	2,920	2,920	2,920	2,920	2,820	2,820	2,720	2,720	2,869
Boyd	1	3,400	3,400	3,200	3,200	3,000	3,000	2,820	2,820	3,104
Wheeler	1	3,725	3,725	3,695	3,695	3,680	3,680	3,670	3,670	3,675
Garfield	1	3,400	3,400	3,400	2,900	2,900	2,575	2,575	2,200	2,958
Holt	4	n/a	n/a	n/a	2,200	n/a	2,100	2,000	2,000	2,087

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Antelope	1	3,300	3,250	2,950	2,950	2,000	2,000	1,975	1,650	2,713
Knox	2	2,460	2,395	2,020	1,880	1,825	1,755	1,735	1,725	2,005
Rock	3	n/a	1,100	1,070	1,070	960	920	860	800	950
Holt	3	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Holt	2	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Rock	2	n/a	n/a	1,070	1,070	960	n/a	n/a	800	902
Keya Paha	1	995	995	995	995	970	970	920	920	979
Boyd	1	2,020	2,020	1,900	1,900	1,820	1,820	1,750	1,750	1,921
Wheeler	1	1,820	1,730	1,570	1,500	1,440	1,380	1,295	1,230	1,366
Garfield	1	n/a	1,450	1,450	1,270	1,270	1,060	1,050	995	1,231
Holt	4	n/a	n/a	n/a	2,000	2,000	2,000	2,000	2,000	2,000

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1,236	1,408	1,354	1,212	1,080	996	987	1,054	1,190
Antelope	1	1,275	1,275	1,275	1,250	1,250	1,250	1,090	1,200	1,262
Knox	2	1,476	1,476	1,477	1,475	1,460	1,460	1,467	1,460	1,472
Rock	3	890	903	830	831	765	645	635	593	761
Holt	3	1,223	1,475	1,036	1,339	839	819	802	951	1,093
Holt	2	1,348	1,551	1,403	1,400	808	809	n/a	800	1,050
Rock	2	890	943	830	851	685	635	635	403	707
Keya Paha	1	755	755	750	745	745	745	740	736	746
Boyd	1	1,360	1,360	1,290	1,290	1,270	1,270	1,250	1,250	1,280
Wheeler	1	997	1,000	989	985	990	990	960	892	989
Garfield	1	800	n/a	761	800	700	700	790	701	727
Holt	4	680	737	511	1,200	500	500	n/a	501	577

County	Mkt Area	CRP	TIMBER	WASTE
Holt	1	1,356	0	250
Antelope	1	1,650	0	149
Knox	2	1,474	0	150
Rock	3	776	0	100
Holt	3	1,358	0	250
Holt	2	1,197	0	250
Rock	2	760	0	100
Keya Paha	1	n/a	n/a	60
Boyd	1	n/a	n/a	591
Wheeler	1	1,737	n/a	795
Garfield	1	778	n/a	191
Holt	4	1,237	0	250

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

PAD 2022 School Bond Valuation

AGRICULTURAL

Type : Qualified

Number of Sales :	2	Median :	45	COV :	07.45	95% Median C.I. :	N/A
Total Sales Price :	1,407,579	Wgt. Mean :	46	STD :	03.36	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,372,579	Mean :	45	Avg. Abs. Dev :	02.38	95% Mean C.I. :	14.93 to 75.31
Total Assessed Value :	629,958						
Avg. Adj. Sales Price :	686,290	COD :	05.27	MAX Sales Ratio :	47.49		
Avg. Assessed Value :	314,979	PRD :	98.30	MIN Sales Ratio :	42.74		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019	1	47.49	47.49	47.49	100.00	47.49	47.49		N/A	911,579	432,910
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	1	42.74	42.74	42.74	100.00	42.74	42.74		N/A	461,000	197,048
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019											
10/01/2019 To 09/30/2020	1	47.49	47.49	47.49	100.00	47.49	47.49		N/A	911,579	432,910
10/01/2020 To 09/30/2021	1	42.74	42.74	42.74	100.00	42.74	42.74		N/A	461,000	197,048
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	1	47.49	47.49	47.49	100.00	47.49	47.49		N/A	911,579	432,910
01/01/2020 To 12/31/2020											

PAD 2022 School Bond Valuation

AGRICULTURAL

Type : Qualified

Number of Sales :	2	Median :	45	COV :	07.45	95% Median C.I. :	N/A
Total Sales Price :	1,407,579	Wgt. Mean :	46	STD :	03.36	95% Wgt. Mean C.I. :	N/A
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Avg. Assessed Value :	314,979	PRD :	98.30	MIN Sales Ratio :	42.74		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	2	45.12	45.12	45.90	05.27	98.30	42.74	47.49	N/A	686,290	314,979

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)											
020006											
020049											
080036											
080050											
080051											
360100											
450007											
450029											
450044	2	45.12	45.12	45.90	05.27	98.30	42.74	47.49	N/A	686,290	314,979
450137											
450239											
540583											
920045											

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Grass											
County	1	47.49	47.49	47.49		100.00	47.49	47.49	N/A	911,579	432,910
3	1	47.49	47.49	47.49		100.00	47.49	47.49	N/A	911,579	432,910
ALL											
10/01/2018 To 09/30/2021	2	45.12	45.12	45.90	05.27	98.30	42.74	47.49	N/A	686,290	314,979

PAD 2022 School Bond Valuation

AGRICULTURAL

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What IF

80%MLU By Market Area

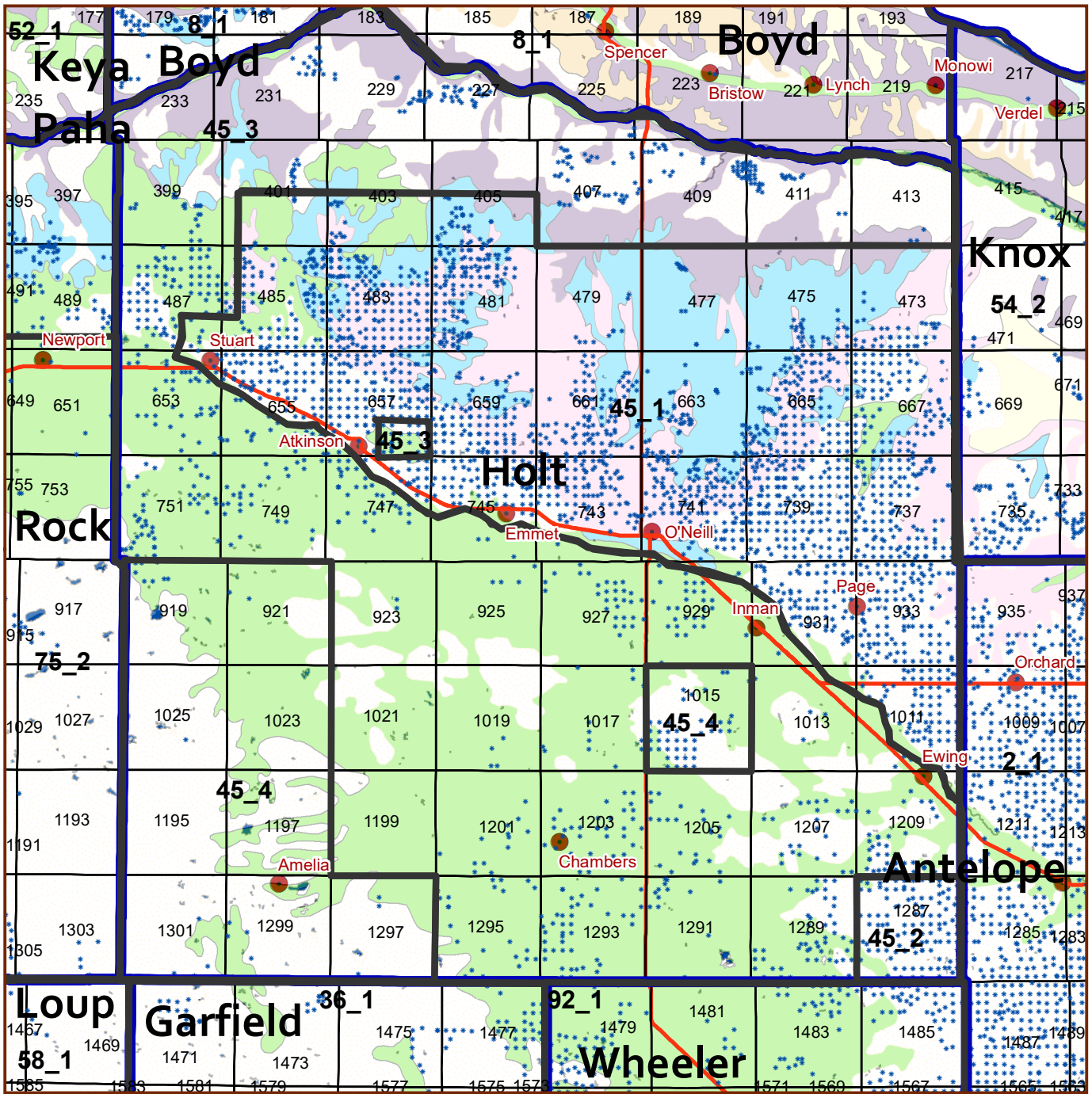
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	1	42.74	42.74	42.74		100.00	42.74	42.74	N/A	461,000	197,048
3	1	42.74	42.74	42.74		100.00	42.74	42.74	N/A	461,000	197,048
<u>Grass</u>											
County	1	47.49	47.49	47.49		100.00	47.49	47.49	N/A	911,579	432,910
3	1	47.49	47.49	47.49		100.00	47.49	47.49	N/A	911,579	432,910
<u>ALL</u>											
10/01/2018 To 09/30/2021	2	45.12	45.12	45.90	05.27	98.30	42.74	47.49	N/A	686,290	314,979

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
SCHOOL DISTRICT *	450044	Total	Increase	0%

What IF

HOLT COUNTY



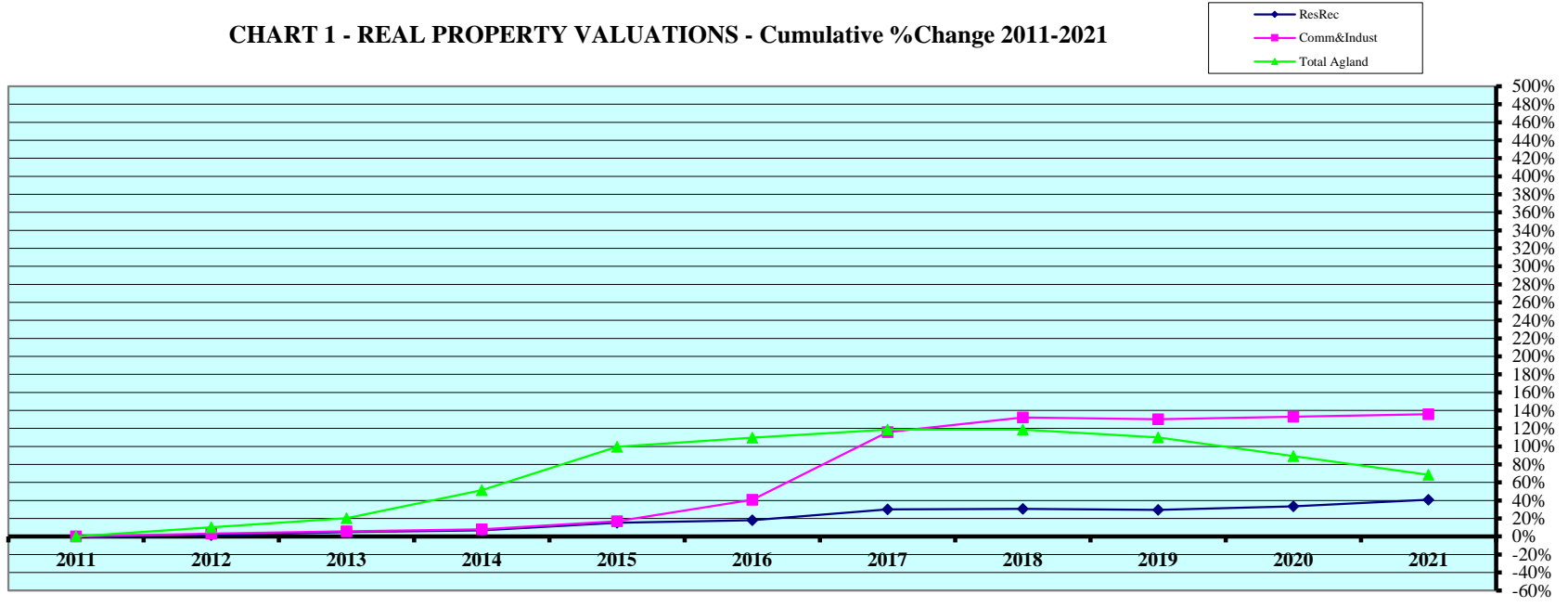
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	226,009,316	-	-	-	62,346,570	-	-	-	1,219,160,065	-	-	-
2012	229,419,051	3,409,735	1.51%	1.51%	64,316,275	1,969,705	3.16%	3.16%	1,344,700,730	125,540,665	10.30%	10.30%
2013	236,869,025	7,449,974	3.25%	4.80%	65,875,700	1,559,425	2.42%	5.66%	1,467,716,280	123,015,550	9.15%	20.39%
2014	241,716,980	4,847,955	2.05%	6.95%	67,376,430	1,500,730	2.28%	8.07%	1,847,562,010	379,845,730	25.88%	51.54%
2015	260,250,143	18,533,163	7.67%	15.15%	72,964,725	5,588,295	8.29%	17.03%	2,432,963,327	585,401,317	31.69%	99.56%
2016	266,782,775	6,532,632	2.51%	18.04%	87,761,375	14,796,650	20.28%	40.76%	2,555,356,267	122,392,940	5.03%	109.60%
2017	294,216,448	27,433,673	10.28%	30.18%	134,584,034	46,822,659	53.35%	115.86%	2,666,696,749	111,340,482	4.36%	118.73%
2018	295,431,175	1,214,727	0.41%	30.72%	144,768,198	10,184,164	7.57%	132.20%	2,664,902,252	-1,794,497	-0.07%	118.59%
2019	292,483,900	-2,947,275	-1.00%	29.41%	143,532,856	-1,235,342	-0.85%	130.22%	2,559,574,239	-105,328,013	-3.95%	109.95%
2020	301,514,699	9,030,799	3.09%	33.41%	145,250,938	1,718,082	1.20%	132.97%	2,308,229,310	-251,344,929	-9.82%	89.33%
2021	318,267,149	16,752,450	5.56%	40.82%	147,001,645	1,750,707	1.21%	135.78%	2,053,552,325	-254,676,985	-11.03%	68.44%

Rate Annual %chg: Residential & Recreational **3.48%**

Commercial & Industrial **8.96%**

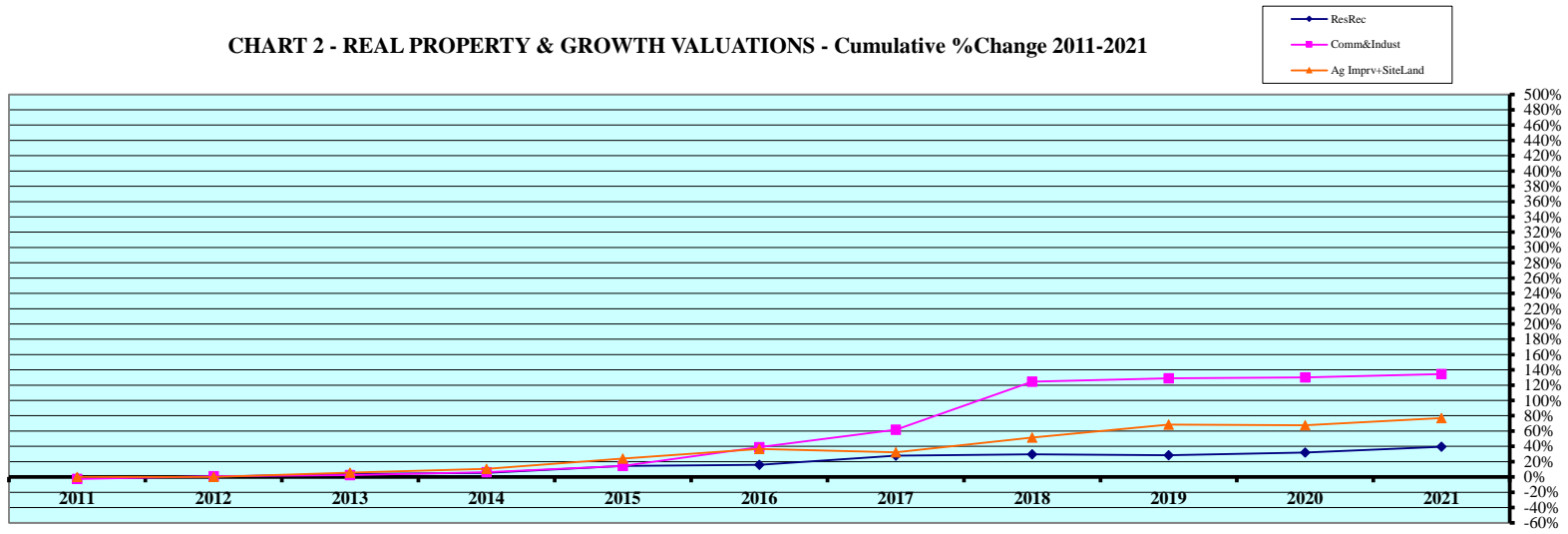
Agricultural Land **5.35%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2011	226,009,316	2,589,131	1.15%	223,420,185	-	-1.15%	62,346,570	1,659,455	2.66%	60,687,115	-	-2.66%						
2012	229,419,051	2,666,660	1.16%	226,752,391	0.33%	0.33%	64,316,275	1,426,043	2.22%	62,890,232	0.87%	0.87%						
2013	236,869,025	2,050,705	0.87%	234,818,320	2.35%	3.90%	65,875,700	1,962,663	2.98%	63,913,037	-0.63%	2.51%						
2014	241,716,980	3,590,033	1.49%	238,126,947	0.53%	5.36%	67,376,430	1,182,810	1.76%	66,193,620	0.48%	6.17%						
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	14.29%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	14.52%						
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	15.70%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	38.87%						
2017	294,216,448	5,040,956	1.71%	289,175,492	8.39%	27.95%	134,584,034	33,690,389	25.03%	100,893,645	14.96%	61.83%						
2018	295,431,175	2,424,045	0.82%	293,007,130	-0.41%	29.64%	144,768,198	4,726,466	3.26%	140,041,732	4.06%	124.62%						
2019	292,483,900	2,333,519	0.80%	290,150,381	-1.79%	28.38%	143,532,856	820,022	0.57%	142,712,834	-1.42%	128.90%						
2020	301,514,699	3,213,913	1.07%	298,300,786	1.99%	31.99%	145,250,938	1,685,786	1.16%	143,565,152	0.02%	130.27%						
2021	318,267,149	3,160,964	0.99%	315,106,185	4.51%	39.42%	147,001,645	811,876	0.55%	146,189,769	0.65%	134.48%						
Rate Ann%chg	3.48%			Resid & Recreat w/o growth			2.32%			8.96%			C & I w/o growth			4.36%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2011	57,296,800	47,978,325	105,275,125	4,549,175	4.32%	100,725,950	-	-		
2012	58,060,805	53,155,330	111,216,135	5,974,720	5.37%	105,241,415	-0.03%	-0.03%		
2013	58,886,270	57,266,585	116,152,855	4,998,080	4.30%	111,154,775	-0.06%	5.59%		
2014	60,149,430	62,124,850	122,274,280	5,922,105	4.84%	116,352,175	0.17%	10.52%		
2015	65,658,455	71,384,040	137,042,495	6,397,390	4.67%	130,645,105	6.85%	24.10%		
2016	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	143,886,420	4.99%	36.68%		
2017	81,963,812	76,708,301	158,672,113	19,417,915	12.24%	139,254,198	-6.20%	32.28%		
2018	87,064,545	88,996,155	176,060,700	16,628,925	9.44%	159,431,775	0.48%	51.44%		
2019	88,152,443	91,293,359	179,445,802	1,955,177	1.09%	177,490,625	0.81%	68.60%		
2020	89,293,333	105,444,129	194,737,462	18,193,036	9.34%	176,544,426	-1.62%	67.70%		
2021	80,979,742	108,743,939	189,723,681	3,390,837	1.79%	186,332,844	-4.32%	77.00%		
Rate Ann%chg	3.52%		8.53%		6.07%		Ag Imprv+Site w/o growth		0.11%	

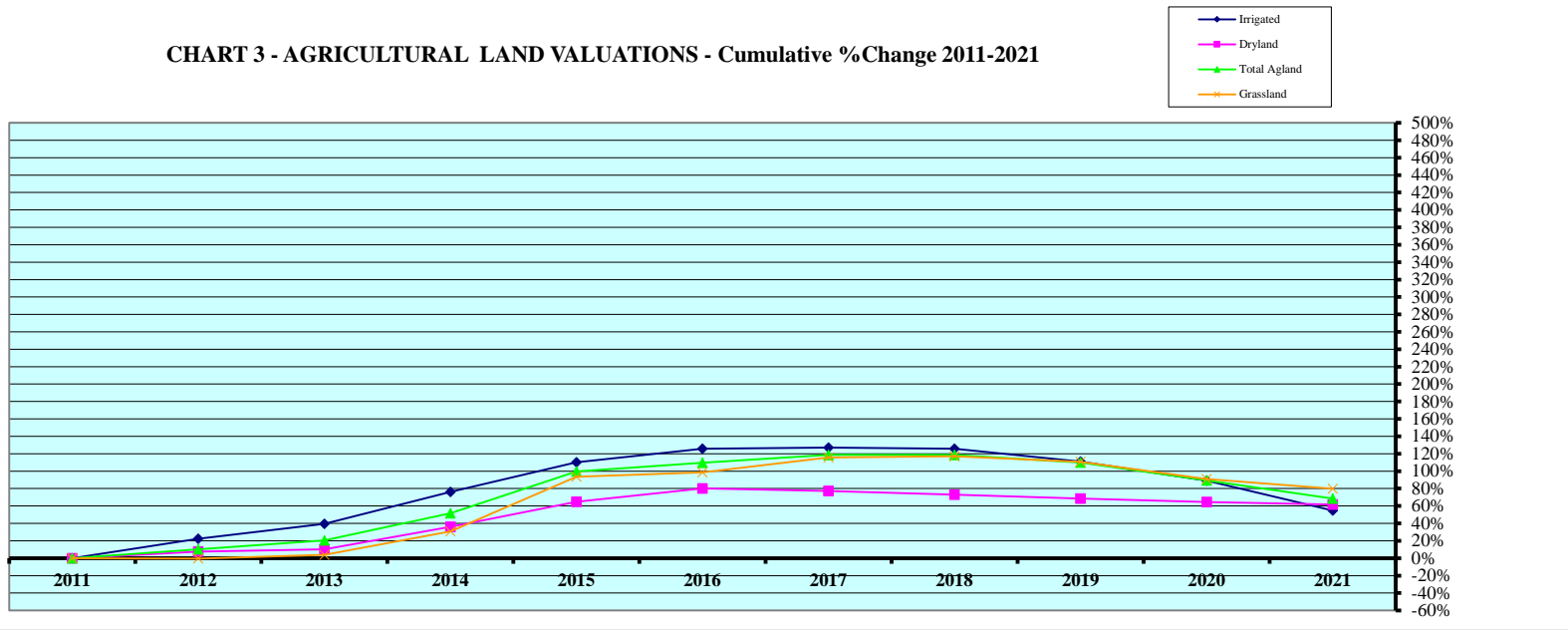
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 45
County HOLT

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	551,392,170	-	-	-	50,933,795	-	-	-	608,623,020	-	-	-
2012	674,129,450	122,737,280	22.26%	22.26%	54,788,240	3,854,445	7.57%	7.57%	605,951,725	-2,671,295	-0.44%	-0.44%
2013	769,419,710	95,290,260	14.14%	39.54%	56,180,480	1,392,240	2.54%	10.30%	632,393,295	26,441,570	4.36%	3.91%
2014	971,063,560	201,643,850	26.21%	76.11%	69,367,855	13,187,375	23.47%	36.19%	796,824,450	164,431,155	26.00%	30.92%
2015	1,158,759,536	187,695,976	19.33%	110.15%	83,912,499	14,544,644	20.97%	64.75%	1,178,606,306	381,781,856	47.91%	93.65%
2016	1,244,249,943	85,490,407	7.38%	125.66%	91,781,310	7,868,811	9.38%	80.20%	1,207,838,967	29,232,661	2.48%	98.45%
2017	1,252,023,421	7,773,478	0.62%	127.07%	90,247,671	-1,533,639	-1.67%	77.19%	1,312,638,348	104,799,381	8.68%	115.67%
2018	1,245,396,939	-6,626,482	-0.53%	125.86%	88,085,236	-2,162,435	-2.40%	72.94%	1,321,277,242	8,638,894	0.66%	117.09%
2019	1,162,746,731	-82,650,208	-6.64%	110.87%	85,791,451	-2,293,785	-2.60%	68.44%	1,281,829,472	-39,447,770	-2.99%	110.61%
2020	1,042,489,741	-120,256,990	-10.34%	89.07%	83,805,714	-1,985,737	-2.31%	64.54%	1,161,884,031	-119,945,441	-9.36%	90.90%
2021	854,153,329	-188,336,412	-18.07%	54.91%	82,292,292	-1,513,422	-1.81%	61.57%	1,095,416,947	-66,467,084	-5.72%	79.98%

Rate Ann.%chg: Irrigated **4.47%** Dryland **4.91%** Grassland **6.05%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	6,573,475	-	-	-	1,637,605	-	-	-	1,219,160,065	-	-	-
2012	6,579,455	5,980	0.09%	0.09%	3,251,860	1,614,255	98.57%	98.57%	1,344,700,730	125,540,665	10.30%	10.30%
2013	6,154,775	-424,680	-6.45%	-6.37%	3,568,020	316,160	9.72%	117.88%	1,467,716,280	123,015,550	9.15%	20.39%
2014	6,193,915	39,140	0.64%	-5.77%	4,112,230	544,210	15.25%	151.11%	1,847,562,010	379,845,730	25.88%	51.54%
2015	6,444,510	250,595	4.05%	-1.96%	5,240,476	1,128,246	27.44%	220.01%	2,432,963,327	585,401,317	31.69%	99.56%
2016	6,231,404	-213,106	-3.31%	-5.20%	5,254,643	14,167	0.27%	220.87%	2,555,356,267	122,392,940	5.03%	109.60%
2017	6,456,173	224,769	3.61%	-1.78%	5,331,136	76,493	1.46%	225.54%	2,666,696,749	111,340,482	4.36%	118.73%
2018	5,253,897	-1,202,276	-18.62%	-20.07%	4,888,938	-442,198	-8.29%	198.54%	2,664,902,252	-1,794,497	-0.07%	118.59%
2019	24,295,440	19,041,543	362.43%	269.60%	4,911,145	22,207	0.45%	199.90%	2,559,574,239	-105,328,013	-3.95%	109.95%
2020	12,225,270	-12,070,170	-49.68%	85.98%	7,824,554	2,913,409	59.32%	377.80%	2,308,229,310	-251,344,929	-9.82%	89.33%
2021	13,612,098	1,386,828	11.34%	107.08%	8,077,659	253,105	3.23%	393.26%	2,053,552,325	-254,676,985	-11.03%	68.44%

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

Rate Ann.%chg: Total Agric Land **5.35%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	467,056,670	267,662	1,745			41,822,455	64,532	648			81,700,995	133,333	613		
2012	552,054,755	268,184	2,058	17.97%	17.97%	51,420,370	63,844	805	24.27%	24.27%	89,688,965	135,300	663	8.18%	9.46%
2013	677,152,705	274,786	2,464	19.71%	41.22%	54,919,540	61,999	886	9.98%	36.68%	89,574,800	130,628	686	3.44%	13.24%
2014	772,687,380	295,371	2,616	6.16%	49.92%	56,928,565	58,490	973	9.88%	50.18%	97,239,960	127,646	762	11.09%	25.80%
2015	969,486,640	299,242	3,240	23.85%	85.67%	73,062,870	54,408	1,343	37.97%	107.20%	128,539,130	127,483	1,008	32.36%	66.50%
2016	1,161,044,556	296,277	3,919	20.96%	124.58%	84,642,866	51,443	1,645	22.53%	153.88%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,248,992,941	296,094	4,218	7.64%	141.74%	91,468,164	50,819	1,800	9.39%	177.72%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,252,277,829	297,112	4,215	-0.08%	141.54%	90,261,048	50,148	1,800	0.00%	177.72%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,246,964,752	296,001	4,213	-0.05%	141.42%	88,462,264	49,107	1,801	0.09%	177.96%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,167,532,259	295,443	3,952	-6.19%	126.47%	86,728,608	48,183	1,801	-0.08%	177.74%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,045,356,739	293,312	3,564	-9.81%	104.25%	83,960,928	46,645	1,800	0.00%	177.74%	1,163,164,054	1,098,432	1,059	-17.86%	72.81%

Rate Annual %chg Average Value/Acre: 7.40%

10.76%

5.62%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	3,318,640	63,260	52			1,620,495	8,120	200			1,107,182,375	1,502,118	737		
2012	6,459,455	63,219	102	94.77%	94.77%	1,614,295	8,080	200	0.11%	0.11%	1,220,513,785	1,498,528	814	10.50%	10.50%
2013	6,557,315	64,224	102	-0.07%	94.62%	3,236,070	8,096	400	100.05%	100.27%	1,347,374,700	1,498,320	899	10.41%	22.00%
2014	6,121,865	60,076	102	-0.20%	94.24%	3,549,090	8,883	400	-0.04%	100.18%	1,347,374,700	1,497,800	981	9.07%	33.06%
2015	6,169,290	60,103	103	0.73%	95.66%	3,712,840	9,401	395	-1.15%	97.88%	1,849,457,925	1,497,952	1,235	25.88%	67.51%
2016	6,342,094	60,469	105	2.18%	99.93%	5,209,156	10,421	500	26.58%	150.47%	2,435,928,228	1,497,769	1,626	31.73%	120.65%
2017	6,220,533	62,205	100	-4.65%	90.62%	5,254,798	10,504	500	0.08%	150.66%	2,560,423,282	1,498,022	1,709	5.09%	131.89%
2018	6,209,162	62,092	100	0.00%	90.62%	5,329,126	10,652	500	0.01%	150.68%	2,668,626,885	1,498,309	1,781	4.21%	141.64%
2019	5,054,600	50,546	100	0.00%	90.62%	4,881,512	9,762	500	-0.05%	150.56%	2,668,212,317	1,498,771	1,780	-0.05%	141.53%
2020	23,878,385	47,757	500	400.00%	853.10%	4,918,680	9,837	500	-0.01%	150.53%	2,569,765,866	1,498,753	1,715	-3.69%	132.62%
2021	12,089,400	48,344	250	-49.99%	376.68%	7,847,244	11,091	708	41.51%	254.52%	2,312,418,365	1,497,824	1,544	-9.96%	109.45%

45
HOLT

Rate Annual %chg Average Value/Acre: 7.67%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10,127	HOLT	144,804,937	14,316,458	13,132,154	318,180,634	140,695,341	6,306,304	86,515	2,053,552,325	78,420,617	109,724,440	0	2,879,219,725
cnty sectorvalue % of total value:		5.03%	0.50%	0.46%	11.05%	4.89%	0.22%	0.00%	71.32%	2.72%	3.81%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,245	ATKINSON	6,486,087	1,580,955	468,291	49,761,431	17,460,664	119,088	0	21,527	0	0	0	75,898,043
12.29%	%sector of county sector	4.48%	11.04%	3.57%	15.64%	12.41%	1.89%		0.00%				2.64%
	%sector of municipality	8.55%	2.08%	0.62%	65.56%	23.01%	0.16%		0.03%				100.00%
268	CHAMBERS	177,798	280,991	9,223	8,774,391	933,547	0	0	469,913	176,116	4,730	0	10,826,709
2.65%	%sector of county sector	0.12%	1.96%	0.07%	2.76%	0.66%			0.02%	0.22%	0.00%		0.38%
	%sector of municipality	1.64%	2.60%	0.09%	81.04%	8.62%			4.34%	1.63%	0.04%		100.00%
48	EMMET	131,711	430	160	687,718	498,607	0	0	110,333	46,291	13,580	0	1,488,830
0.47%	%sector of county sector	0.09%	0.00%	0.00%	0.22%	0.35%			0.01%	0.06%	0.01%		0.05%
	%sector of municipality	8.85%	0.03%	0.01%	46.19%	33.49%			7.41%	3.11%	0.91%		100.00%
387	EWING	241,342	431,308	80,537	10,652,333	1,738,631	0	0	0	0	0	0	13,144,151
3.82%	%sector of county sector	0.17%	3.01%	0.61%	3.35%	1.24%							0.46%
	%sector of municipality	1.84%	3.28%	0.61%	81.04%	13.23%							100.00%
129	INMAN	81,977	108,174	8,658	1,288,417	136,936	0	0	32,192	58,880	0	0	1,715,234
1.27%	%sector of county sector	0.06%	0.76%	0.07%	0.40%	0.10%			0.00%	0.08%			0.06%
	%sector of municipality	4.78%	6.31%	0.50%	75.12%	7.98%			1.88%	3.43%			100.00%
3,705	O'NEILL	5,058,483	1,843,444	975,535	129,316,625	43,629,499	0	0	1,274	0	0	0	180,824,860
36.59%	%sector of county sector	3.49%	12.88%	7.43%	40.64%	31.01%			0.00%				6.28%
	%sector of municipality	2.80%	1.02%	0.54%	71.51%	24.13%			0.00%				100.00%
166	PAGE	35,588	256,317	366,986	4,629,910	473,191	0	0	2,934	0	0	0	5,764,926
1.64%	%sector of county sector	0.02%	1.79%	2.79%	1.46%	0.34%			0.00%				4.10%
	%sector of municipality	0.62%	4.45%	6.37%	80.31%	8.21%			0.05%				100.00%
590	STUART	3,779,118	36,489	4,224	22,410,333	6,277,466	0	0	348,045	151,943	160,330	0	33,167,948
5.83%	%sector of county sector	2.61%	0.25%	0.03%	7.04%	4.46%			5.52%	2.41%	2.54%		525.95%
	%sector of municipality	11.39%	0.11%	0.01%	67.57%	18.93%			1.05%	0.46%	0.48%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
6,538	Total Municipalities	15,992,104	4,538,108	1,913,614	227,521,158	71,148,541	119,088	0	986,218	433,230	178,640	0	322,830,701
64.56%	%all municip.sectors of cnty	11.04%	31.70%	14.57%	71.51%	50.57%	1.89%		0.05%	0.55%	0.16%		11.21%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

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Total Real Property Sum Lines 17, 25, & 30	Records : 12,576	Value : 2,738,632,557	Growth 10,398,054	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	506	3,549,361	35	375,406	20	264,581	561	4,189,348	
02. Res Improve Land	2,789	45,318,596	273	7,943,114	355	12,224,264	3,417	65,485,974	
03. Res Improvements	2,862	201,107,495	309	30,588,162	416	43,227,345	3,587	274,923,002	
04. Res Total	3,368	249,975,452	344	38,906,682	436	55,716,190	4,148	344,598,324	4,132,800
% of Res Total	81.20	72.54	8.29	11.29	10.51	16.17	32.98	12.58	39.75
05. Com UnImp Land	88	804,867	9	145,857	29	1,415,867	126	2,366,591	
06. Com Improve Land	569	7,955,367	40	645,424	99	2,547,820	708	11,148,611	
07. Com Improvements	590	61,591,742	46	4,334,192	140	62,891,061	776	128,816,995	
08. Com Total	678	70,351,976	55	5,125,473	169	66,854,748	902	142,332,197	2,223,824
% of Com Total	75.17	49.43	6.10	3.60	18.74	46.97	7.17	5.20	21.39
09. Ind UnImp Land	1	65,723	0	0	0	0	1	65,723	
10. Ind Improve Land	2	128,460	2	78,030	6	174,191	10	380,681	
11. Ind Improvements	2	12,978,840	2	834,275	6	5,267,783	10	19,080,898	
12. Ind Total	3	13,173,023	2	912,305	6	5,441,974	11	19,527,302	0
% of Ind Total	27.27	67.46	18.18	4.67	54.55	27.87	0.09	0.71	0.00
13. Rec UnImp Land	0	0	0	0	4	86,515	4	86,515	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	4	86,515	4	86,515	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.03	0.00	0.00
Res & Rec Total	3,368	249,975,452	344	38,906,682	440	55,802,705	4,152	344,684,839	4,132,800
% of Res & Rec Total	81.12	72.52	8.29	11.29	10.60	16.19	33.02	12.59	39.75
Com & Ind Total	681	83,524,999	57	6,037,778	175	72,296,722	913	161,859,499	2,223,824
% of Com & Ind Total	74.59	51.60	6.24	3.73	19.17	44.67	7.26	5.91	21.39
17. Taxable Total	4,049	333,500,451	401	44,944,460	615	128,099,427	5,065	506,544,338	6,356,624
% of Taxable Total	79.94	65.84	7.92	8.87	12.14	25.29	40.28	18.50	61.13

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	4	968,437	3,456,359	1	7,722	2,228,066
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	5	976,159	5,684,425
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				5	976,159	5,684,425

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	352	18	113	483

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	22	665,606	24	597,855	5,441	1,464,928,745	5,487	1,466,192,206
28. Ag-Improved Land	13	998,265	21	409,906	1,886	609,806,227	1,920	611,214,398
29. Ag Improvements	25	1,624,962	23	686,606	1,976	152,370,047	2,024	154,681,615

30. Ag Total				7,511	2,232,088,219
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.62	9,300	
32. HomeSite Improv Land	8	7.72	115,800	5	4.59	68,850	
33. HomeSite Improvements	9	0.00	795,434	5	0.00	275,950	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.31	930	2	0.53	1,590	
36. FarmSite Improv Land	9	10.39	31,170	16	10.36	31,080	
37. FarmSite Improvements	21	0.00	829,528	22	0.00	410,656	
38. FarmSite Total							
39. Road & Ditches	0	12.54	0	0	5.34	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	46	39.62	594,300	47	40.24	603,600	
32. HomeSite Improv Land	1,089	1,132.23	16,964,100	1,102	1,144.54	17,148,750	
33. HomeSite Improvements	1,107	0.00	62,502,776	1,121	0.00	63,574,160	1,527,130
34. HomeSite Total				1,168	1,184.78	81,326,510	
35. FarmSite UnImp Land	172	104.16	312,480	175	105.00	315,000	
36. FarmSite Improv Land	1,538	2,063.17	6,189,510	1,563	2,083.92	6,251,760	
37. FarmSite Improvements	1,842	0.00	89,867,271	1,885	0.00	91,107,455	2,514,300
38. FarmSite Total				2,060	2,188.92	97,674,215	
39. Road & Ditches	0	18,223.94	0	0	18,241.82	0	
40. Other- Non Ag Use	0	4,397.03	2,198,515	0	4,397.03	2,198,515	
41. Total Section VI				3,228	26,012.55	181,199,240	4,041,430

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	715,233	7	898.39	715,233

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,128.61	3.48%	25,662,996	3.84%	3,600.00
46. 1A	6,833.68	3.34%	24,601,248	3.68%	3,600.00
47. 2A1	36,501.01	17.83%	127,753,535	19.11%	3,500.00
48. 2A	92,276.73	45.07%	322,968,555	48.31%	3,500.00
49. 3A1	27,838.86	13.60%	74,969,448	11.21%	2,692.98
50. 3A	12,654.25	6.18%	43,024,450	6.44%	3,400.00
51. 4A1	18,668.65	9.12%	43,478,973	6.50%	2,328.98
52. 4A	2,850.67	1.39%	6,130,479	0.92%	2,150.54
53. Total	204,752.46	100.00%	668,589,684	100.00%	3,265.36
Dry					
54. 1D1	436.12	1.64%	872,240	1.64%	2,000.00
55. 1D	5,267.99	19.83%	10,535,980	19.83%	2,000.00
56. 2D1	7,228.55	27.21%	14,457,100	27.21%	2,000.00
57. 2D	6,600.89	24.85%	13,201,780	24.85%	2,000.00
58. 3D1	4,812.08	18.11%	9,624,160	18.11%	2,000.00
59. 3D	375.15	1.41%	750,300	1.41%	2,000.00
60. 4D1	39.07	0.15%	78,140	0.15%	2,000.00
61. 4D	1,807.94	6.81%	3,615,880	6.81%	2,000.00
62. Total	26,567.79	100.00%	53,135,580	100.00%	2,000.00
Grass					
63. 1G1	25,258.05	11.70%	31,183,366	12.58%	1,234.59
64. 1G	23,293.24	10.79%	32,517,967	13.12%	1,396.03
65. 2G1	35,879.19	16.63%	48,019,746	19.38%	1,338.37
66. 2G	29,846.69	13.83%	35,770,535	14.43%	1,198.48
67. 3G1	52,452.56	24.30%	56,375,791	22.75%	1,074.80
68. 3G	23,030.89	10.67%	21,642,815	8.73%	939.73
69. 4G1	7,588.09	3.52%	7,068,147	2.85%	931.48
70. 4G	18,461.15	8.55%	15,231,327	6.15%	825.05
71. Total	215,809.86	100.00%	247,809,694	100.00%	1,148.28
Irrigated Total					
Irrigated Total	204,752.46	45.00%	668,589,684	68.62%	3,265.36
Dry Total					
Dry Total	26,567.79	5.84%	53,135,580	5.45%	2,000.00
Grass Total					
Grass Total	215,809.86	47.43%	247,809,694	25.43%	1,148.28
72. Waste	2,493.51	0.55%	623,743	0.06%	250.15
73. Other	5,338.54	1.17%	4,138,985	0.42%	775.30
74. Exempt	3.64	0.00%	0	0.00%	0.00
75. Market Area Total	454,962.16	100.00%	974,297,686	100.00%	2,141.49

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,117.94	8.53%	4,024,584	11.34%	3,600.00
46. 1A	202.25	1.54%	728,100	2.05%	3,600.00
47. 2A1	2.82	0.02%	9,870	0.03%	3,500.00
48. 2A	3,208.35	24.48%	11,229,225	31.65%	3,500.00
49. 3A1	4,118.01	31.42%	9,751,599	27.48%	2,368.04
50. 3A	152.28	1.16%	517,752	1.46%	3,400.00
51. 4A1	3,109.49	23.73%	6,545,517	18.45%	2,105.01
52. 4A	1,194.94	9.12%	2,677,602	7.55%	2,240.78
53. Total	13,106.08	100.00%	35,484,249	100.00%	2,707.46
Dry					
54. 1D1	91.65	6.85%	183,300	6.85%	2,000.00
55. 1D	213.47	15.96%	426,940	15.96%	2,000.00
56. 2D1	0.83	0.06%	1,660	0.06%	2,000.00
57. 2D	275.13	20.57%	550,260	20.57%	2,000.00
58. 3D1	574.14	42.92%	1,148,280	42.92%	2,000.00
59. 3D	4.83	0.36%	9,660	0.36%	2,000.00
60. 4D1	0.76	0.06%	1,520	0.06%	2,000.00
61. 4D	176.76	13.22%	353,520	13.22%	2,000.00
62. Total	1,337.57	100.00%	2,675,140	100.00%	2,000.00
Grass					
63. 1G1	878.14	12.05%	1,170,999	16.10%	1,333.50
64. 1G	160.77	2.21%	199,481	2.74%	1,240.78
65. 2G1	1,514.41	20.79%	2,105,395	28.95%	1,390.24
66. 2G	254.34	3.49%	340,227	4.68%	1,337.69
67. 3G1	2,700.17	37.07%	2,162,202	29.73%	800.77
68. 3G	1,540.14	21.14%	1,176,897	16.18%	764.15
69. 4G1	100.60	1.38%	50,300	0.69%	500.00
70. 4G	135.96	1.87%	68,193	0.94%	501.57
71. Total	7,284.53	100.00%	7,273,694	100.00%	998.51
Irrigated Total					
Irrigated Total	13,106.08	58.66%	35,484,249	77.54%	2,707.46
Dry Total					
Dry Total	1,337.57	5.99%	2,675,140	5.85%	2,000.00
Grass Total					
Grass Total	7,284.53	32.60%	7,273,694	15.89%	998.51
72. Waste	189.44	0.85%	47,383	0.10%	250.12
73. Other	424.88	1.90%	284,591	0.62%	669.82
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	22,342.50	100.00%	45,765,057	100.00%	2,048.34

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	211.63	0.29%	486,749	0.32%	2,300.00
46. 1A	1,915.07	2.65%	4,404,661	2.91%	2,300.00
47. 2A1	1,551.03	2.15%	3,412,266	2.26%	2,200.00
48. 2A	15,298.03	21.18%	33,655,666	22.26%	2,200.00
49. 3A1	12,644.45	17.50%	25,766,112	17.04%	2,037.74
50. 3A	22,699.39	31.42%	47,668,719	31.52%	2,100.00
51. 4A1	13,171.00	18.23%	26,342,000	17.42%	2,000.00
52. 4A	4,744.92	6.57%	9,489,840	6.28%	2,000.00
53. Total	72,235.52	100.00%	151,226,013	100.00%	2,093.51
Dry					
54. 1D1	83.42	0.47%	166,840	0.47%	2,000.00
55. 1D	3,011.48	16.98%	6,022,960	16.98%	2,000.00
56. 2D1	848.31	4.78%	1,696,620	4.78%	2,000.00
57. 2D	4,321.90	24.37%	8,643,800	24.37%	2,000.00
58. 3D1	5,985.60	33.76%	11,971,200	33.76%	2,000.00
59. 3D	1,701.80	9.60%	3,403,600	9.60%	2,000.00
60. 4D1	277.40	1.56%	554,800	1.56%	2,000.00
61. 4D	1,501.48	8.47%	3,002,960	8.47%	2,000.00
62. Total	17,731.39	100.00%	35,462,780	100.00%	2,000.00
Grass					
63. 1G1	303,618.98	45.25%	371,600,627	52.50%	1,223.90
64. 1G	15,274.87	2.28%	22,324,409	3.15%	1,461.51
65. 2G1	99,569.96	14.84%	102,951,387	14.55%	1,033.96
66. 2G	26,544.07	3.96%	34,936,317	4.94%	1,316.16
67. 3G1	101,714.52	15.16%	84,981,264	12.01%	835.49
68. 3G	64,239.60	9.57%	49,150,863	6.94%	765.12
69. 4G1	20,157.18	3.00%	13,546,126	1.91%	672.02
70. 4G	39,879.68	5.94%	28,305,109	4.00%	709.76
71. Total	670,998.86	100.00%	707,796,102	100.00%	1,054.84
Irrigated Total					
	72,235.52	9.11%	151,226,013	16.71%	2,093.51
Dry Total					
	17,731.39	2.24%	35,462,780	3.92%	2,000.00
Grass Total					
	670,998.86	84.59%	707,796,102	78.22%	1,054.84
72. Waste	26,951.10	3.40%	6,739,801	0.74%	250.08
73. Other	5,291.97	0.67%	3,643,776	0.40%	688.55
74. Exempt	554.42	0.07%	0	0.00%	0.00
75. Market Area Total	793,208.84	100.00%	904,868,472	100.00%	1,140.77

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	40.41	7.86%	88,902	8.28%	2,200.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	366.99	71.37%	770,679	71.82%	2,100.00
51. 4A1	56.49	10.99%	112,980	10.53%	2,000.00
52. 4A	50.29	9.78%	100,580	9.37%	2,000.00
53. Total	514.18	100.00%	1,073,141	100.00%	2,087.09
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	2.79	2.47%	5,580	2.47%	2,000.00
58. 3D1	0.42	0.37%	840	0.37%	2,000.00
59. 3D	102.68	90.84%	205,360	90.84%	2,000.00
60. 4D1	0.60	0.53%	1,200	0.53%	2,000.00
61. 4D	6.55	5.79%	13,100	5.79%	2,000.00
62. Total	113.04	100.00%	226,080	100.00%	2,000.00
Grass					
63. 1G1	78,552.09	37.75%	53,517,682	44.58%	681.30
64. 1G	1,023.93	0.49%	754,157	0.63%	736.53
65. 2G1	39,141.69	18.81%	20,159,203	16.79%	515.03
66. 2G	1,306.43	0.63%	1,544,945	1.29%	1,182.57
67. 3G1	31,751.15	15.26%	15,875,575	13.22%	500.00
68. 3G	52,958.31	25.45%	26,505,164	22.08%	500.49
69. 4G1	2,091.54	1.01%	1,045,770	0.87%	500.00
70. 4G	1,278.72	0.61%	639,915	0.53%	500.43
71. Total	208,103.86	100.00%	120,042,411	100.00%	576.84
Irrigated Total					
	514.18	0.23%	1,073,141	0.85%	2,087.09
Dry Total					
	113.04	0.05%	226,080	0.18%	2,000.00
Grass Total					
	208,103.86	91.74%	120,042,411	95.30%	576.84
72. Waste	17,753.05	7.83%	4,439,077	3.52%	250.05
73. Other	354.11	0.16%	177,055	0.14%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	226,838.24	100.00%	125,957,764	100.00%	555.28

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	159.79	517,182	0.00	0	290,448.45	855,855,905	290,608.24	856,373,087
77. Dry Land	75.19	150,380	0.00	0	45,674.60	91,349,200	45,749.79	91,499,580
78. Grass	654.79	833,953	1,060.11	876,691	1,100,482.21	1,081,211,257	1,102,197.11	1,082,921,901
79. Waste	9.56	2,391	38.64	9,663	47,338.90	11,837,950	47,387.10	11,850,004
80. Other	24.13	12,065	12.33	10,587	11,373.04	8,221,755	11,409.50	8,244,407
81. Exempt	0.68	0	0.00	0	557.38	0	558.06	0
82. Total	923.46	1,515,971	1,111.08	896,941	1,495,317.20	2,048,476,067	1,497,351.74	2,050,888,979

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	290,608.24	19.41%	856,373,087	41.76%	2,946.83
Dry Land	45,749.79	3.06%	91,499,580	4.46%	2,000.00
Grass	1,102,197.11	73.61%	1,082,921,901	52.80%	982.51
Waste	47,387.10	3.16%	11,850,004	0.58%	250.07
Other	11,409.50	0.76%	8,244,407	0.40%	722.59
Exempt	558.06	0.04%	0	0.00%	0.00
Total	1,497,351.74	100.00%	2,050,888,979	100.00%	1,369.68

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Atkinson	112	641,367	579	8,976,951	595	44,819,514	707	54,437,832	563,459
83.2 Chambers	45	221,021	168	1,163,344	169	7,583,742	214	8,968,107	156,938
83.3 Emmet / Inman	57	96,096	86	562,280	87	1,541,210	144	2,199,586	67,439
83.4 Ewing	28	186,362	197	1,782,267	198	9,942,049	226	11,910,678	188,121
83.5 O'Neill	143	1,927,808	1,410	28,593,139	1,448	113,665,353	1,591	144,186,300	1,124,230
83.6 Page	41	106,127	91	737,032	91	3,433,395	132	4,276,554	0
83.7 Rural	79	753,084	634	20,193,421	741	74,041,281	820	94,987,786	1,916,126
83.8 Stuart	60	343,998	252	3,477,540	258	19,896,458	318	23,717,996	116,487
84 Residential Total	565	4,275,863	3,417	65,485,974	3,587	274,923,002	4,152	344,684,839	4,132,800

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Atkinson	28	217,334	148	1,328,730	155	28,390,346	183	29,936,410	225,754
85.2	Chambers	7	18,362	29	84,507	30	840,735	37	943,604	0
85.3	Emmet / Inman	5	8,357	20	27,614	21	682,685	26	718,656	0
85.4	Ewing	4	11,440	35	184,359	37	1,459,548	41	1,655,347	4,144
85.5	O'Neill	30	522,556	270	5,926,985	275	37,321,245	305	43,770,786	274,681
85.6	Page	2	880	13	22,182	15	371,471	17	394,533	0
85.7	Rural	42	1,621,846	147	3,502,068	196	74,373,762	238	79,497,676	1,604,562
85.8	Stuart	9	31,539	56	452,847	57	4,458,101	66	4,942,487	114,683
86	Commercial Total	127	2,432,314	718	11,529,292	786	147,897,893	913	161,859,499	2,223,824

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	25,204.31	12.47%	31,141,529	12.94%	1,235.56
88. 1G	22,966.04	11.36%	32,326,458	13.44%	1,407.58
89. 2G1	35,131.92	17.38%	47,569,220	19.77%	1,354.02
90. 2G	29,158.90	14.43%	35,328,823	14.68%	1,211.60
91. 3G1	51,803.83	25.63%	55,963,108	23.26%	1,080.29
92. 3G	20,281.74	10.04%	20,201,158	8.40%	996.03
93. 4G1	6,723.57	3.33%	6,635,887	2.76%	986.96
94. 4G	10,838.10	5.36%	11,419,802	4.75%	1,053.67
95. Total	202,108.41	100.00%	240,585,985	100.00%	1,190.38
CRP					
96. 1C1	16.63	3.82%	23,282	3.94%	1,400.00
97. 1C	31.01	7.12%	43,414	7.35%	1,400.00
98. 2C1	87.87	20.17%	120,826	20.45%	1,375.05
99. 2C	111.79	25.66%	153,712	26.02%	1,375.01
100. 3C1	107.05	24.57%	141,843	24.01%	1,325.02
101. 3C	81.31	18.66%	107,737	18.24%	1,325.02
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	435.66	100.00%	590,814	100.00%	1,356.14
Timber					
105. 1T1	37.11	0.28%	18,555	0.28%	500.00
106. 1T	296.19	2.23%	148,095	2.23%	500.00
107. 2T1	659.40	4.97%	329,700	4.97%	500.00
108. 2T	576.00	4.34%	288,000	4.34%	500.00
109. 3T1	541.68	4.08%	270,840	4.08%	500.00
110. 3T	2,667.84	20.11%	1,333,920	20.11%	500.00
111. 4T1	864.52	6.52%	432,260	6.52%	500.00
112. 4T	7,623.05	57.46%	3,811,525	57.46%	500.00
113. Total	13,265.79	100.00%	6,632,895	100.00%	500.00
<hr/>					
Grass Total	202,108.41	93.65%	240,585,985	97.08%	1,190.38
CRP Total	435.66	0.20%	590,814	0.24%	1,356.14
Timber Total	13,265.79	6.15%	6,632,895	2.68%	500.00
<hr/>					
114. Market Area Total	215,809.86	100.00%	247,809,694	100.00%	1,148.28

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	860.88	13.39%	1,160,636	17.20%	1,348.20
88. 1G	108.49	1.69%	168,300	2.49%	1,551.30
89. 2G1	1,460.54	22.72%	2,049,822	30.37%	1,403.47
90. 2G	233.93	3.64%	327,502	4.85%	1,400.00
91. 3G1	2,463.12	38.32%	1,991,177	29.50%	808.40
92. 3G	1,299.48	20.22%	1,051,539	15.58%	809.20
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.71	0.01%	568	0.01%	800.00
95. Total	6,427.15	100.00%	6,749,544	100.00%	1,050.16
CRP					
96. 1C1	1.65	1.20%	2,558	1.56%	1,550.30
97. 1C	4.80	3.50%	7,441	4.54%	1,550.21
98. 2C1	31.82	23.23%	44,548	27.17%	1,400.00
99. 2C	2.80	2.04%	3,920	2.39%	1,400.00
100. 3C1	87.50	63.89%	96,250	58.71%	1,100.00
101. 3C	8.38	6.12%	9,218	5.62%	1,100.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	136.95	100.00%	163,935	100.00%	1,197.04
Timber					
105. 1T1	15.61	2.17%	7,805	2.17%	500.00
106. 1T	47.48	6.59%	23,740	6.59%	500.00
107. 2T1	22.05	3.06%	11,025	3.06%	500.00
108. 2T	17.61	2.44%	8,805	2.44%	500.00
109. 3T1	149.55	20.76%	74,775	20.76%	500.00
110. 3T	232.28	32.24%	116,140	32.24%	500.00
111. 4T1	100.60	13.96%	50,300	13.96%	500.00
112. 4T	135.25	18.77%	67,625	18.77%	500.00
113. Total	720.43	100.00%	360,215	100.00%	500.00
<hr/>					
Grass Total	6,427.15	88.23%	6,749,544	92.79%	1,050.16
CRP Total	136.95	1.88%	163,935	2.25%	1,197.04
Timber Total	720.43	9.89%	360,215	4.95%	500.00
<hr/>					
114. Market Area Total	7,284.53	100.00%	7,273,694	100.00%	998.51

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	303,120.39	48.40%	370,848,544	54.18%	1,223.44
88. 1G	15,021.84	2.40%	22,161,835	3.24%	1,475.31
89. 2G1	99,005.57	15.81%	102,592,548	14.99%	1,036.23
90. 2G	25,722.18	4.11%	34,432,978	5.03%	1,338.65
91. 3G1	100,147.89	15.99%	83,976,783	12.27%	838.53
92. 3G	53,333.77	8.52%	43,697,948	6.38%	819.33
93. 4G1	11,463.28	1.83%	9,197,556	1.34%	802.35
94. 4G	18,520.48	2.96%	17,611,389	2.57%	950.91
95. Total	626,335.40	100.00%	684,519,581	100.00%	1,092.90
CRP					
96. 1C1	478.84	43.49%	742,208	49.63%	1,550.01
97. 1C	34.34	3.12%	53,229	3.56%	1,550.06
98. 2C1	85.16	7.73%	119,224	7.97%	1,400.00
99. 2C	102.66	9.32%	143,724	9.61%	1,400.00
100. 3C1	368.61	33.48%	405,471	27.12%	1,100.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	3.24	0.29%	3,240	0.22%	1,000.00
103. 4C	28.24	2.56%	28,240	1.89%	1,000.00
104. Total	1,101.09	100.00%	1,495,336	100.00%	1,358.05
Timber					
105. 1T1	19.75	0.05%	9,875	0.05%	500.00
106. 1T	218.69	0.50%	109,345	0.50%	500.00
107. 2T1	479.23	1.10%	239,615	1.10%	500.00
108. 2T	719.23	1.65%	359,615	1.65%	500.00
109. 3T1	1,198.02	2.75%	599,010	2.75%	500.00
110. 3T	10,905.83	25.03%	5,452,915	25.03%	500.00
111. 4T1	8,690.66	19.95%	4,345,330	19.95%	500.00
112. 4T	21,330.96	48.97%	10,665,480	48.97%	500.00
113. Total	43,562.37	100.00%	21,781,185	100.00%	500.00
<hr/>					
Grass Total	626,335.40	93.34%	684,519,581	96.71%	1,092.90
CRP Total	1,101.09	0.16%	1,495,336	0.21%	1,358.05
Timber Total	43,562.37	6.49%	21,781,185	3.08%	500.00
<hr/>					
114. Market Area Total	670,998.86	100.00%	707,796,102	100.00%	1,054.84

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	78,401.12	38.42%	53,321,421	45.29%	680.11
88. 1G	1,023.93	0.50%	754,157	0.64%	736.53
89. 2G1	38,897.67	19.06%	19,866,379	16.87%	510.73
90. 2G	1,273.90	0.62%	1,528,680	1.30%	1,200.00
91. 3G1	31,654.99	15.51%	15,827,495	13.44%	500.00
92. 3G	52,060.66	25.51%	26,054,251	22.13%	500.46
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	752.98	0.37%	377,045	0.32%	500.74
95. Total	204,065.25	100.00%	117,729,428	100.00%	576.92
CRP					
96. 1C1	150.97	37.89%	196,261	39.82%	1,300.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	244.02	61.24%	292,824	59.41%	1,200.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3.48	0.87%	3,828	0.78%	1,100.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	398.47	100.00%	492,913	100.00%	1,237.01
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	32.53	0.89%	16,265	0.89%	500.00
109. 3T1	96.16	2.64%	48,080	2.64%	500.00
110. 3T	894.17	24.56%	447,085	24.56%	500.00
111. 4T1	2,091.54	57.46%	1,045,770	57.46%	500.00
112. 4T	525.74	14.44%	262,870	14.44%	500.00
113. Total	3,640.14	100.00%	1,820,070	100.00%	500.00
<hr/>					
Grass Total	204,065.25	98.06%	117,729,428	98.07%	576.92
CRP Total	398.47	0.19%	492,913	0.41%	1,237.01
Timber Total	3,640.14	1.75%	1,820,070	1.52%	500.00
<hr/>					
114. Market Area Total	208,103.86	100.00%	120,042,411	100.00%	576.84

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

45 Holt

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	318,180,634	344,598,324	26,417,690	8.30%	4,132,800	7.00%
02. Recreational	86,515	86,515	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	78,420,617	81,326,510	2,905,893	3.71%	1,527,130	1.76%
04. Total Residential (sum lines 1-3)	396,687,766	426,011,349	29,323,583	7.39%	5,659,930	5.97%
05. Commercial	140,695,341	142,332,197	1,636,856	1.16%	2,223,824	-0.42%
06. Industrial	6,306,304	19,527,302	13,220,998	209.65%	0	209.65%
07. Total Commercial (sum lines 5-6)	147,001,645	161,859,499	14,857,854	10.11%	2,223,824	8.59%
08. Ag-Farmsite Land, Outbuildings	107,533,190	97,674,215	-9,858,975	-9.17%	2,514,300	-11.51%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,191,250	2,198,515	7,265	0.33%		
11. Total Non-Agland (sum lines 8-10)	109,724,440	99,872,730	-9,851,710	-8.98%	2,514,300	-11.27%
12. Irrigated	854,153,329	856,373,087	2,219,758	0.26%		
13. Dryland	82,292,292	91,499,580	9,207,288	11.19%		
14. Grassland	1,095,416,947	1,082,921,901	-12,495,046	-1.14%		
15. Wasteland	13,612,098	11,850,004	-1,762,094	-12.95%		
16. Other Agland	8,077,659	8,244,407	166,748	2.06%		
17. Total Agricultural Land	2,053,552,325	2,050,888,979	-2,663,346	-0.13%		
18. Total Value of all Real Property (Locally Assessed)	2,706,966,176	2,738,632,557	31,666,381	1.17%	10,398,054	0.79%

2022 Assessment Survey for Holt County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	Assessor has Certified General Appraiser License
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	none
5.	Number of shared employees:
	none
6.	Assessor's requested budget for current fiscal year:
	\$316,085
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$12,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$46,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Amount of last year's assessor's budget not used:
	\$32,619

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Vanguard Appraisal to appraise the Ethanol Plant
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Recommendation of the assessor
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, for the Ethanol Plant

2022 Residential Assessment Survey for Holt County

1.	Valuation data collection done by:																						
	Assessor staff																						
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																						
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	All residential values are developed using depreciation tables based on the local market, specific to each neighborhood.																																																											
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																																																											
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6.	Describe the methodology used to determine the residential lot values?																																																											
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7.	How are rural residential site values developed?																																																											
	Three appraisal methods are used to develop lot values. Allocation, Abstraction and unimproved lot sales plus the cost of amenities. This is done for each rural residential neighborhood.																																																											
8.	Are there form 191 applications on file?																																																											
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9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																											
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2022 Commercial Assessment Survey for Holt County

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2022 Agricultural Assessment Survey for Holt County

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2.	List each market area, and describe the location and the specific characteristics that make each unique.																
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	The land use review is ongoing as part of the six year review.																
3.	Describe the process used to determine and monitor market areas.																
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.																
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.																
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. These properties are also reviewed by the assessor through questionnaires and on site inspections.																
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?																

	Farm home sites carry the same value as rural residential home sites that are located in the acreage neighborhood of 4501. Acreages are defined by use. Neighborhood 4501 is described as the two top tier and two bottom tier of geo codes in Holt County. Other acreages in Holt County have a higher first acre value based on a acreage sales study.
6.	What separate market analysis has been conducted where intensive use is identified in the county?
	All feedlots were reviewed and color coded with IU on a map to identify them. Based on the sales study it was determined they would be valued at \$2,350/acre.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Currently WRP is valued at \$500/acre based on sales from the surrounding area.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	A sand spot adjustment, irrigated sand adjustment and a irrigated grass spot adjustment is used.
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

PLAN OF ASSESSMENT HOLT COUNTY

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

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

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

Cadastral maps are maintained by the clerk processing the transfer statements. Photo background of the cadastral maps is 1966. Ownership and descriptions are kept current by said clerk. The GIS map is kept current with changes also.

Reports are generated as follows:

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

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

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

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

Property record cards contain all information required by Reg. 10-004, including legal description, property owner, classification codes and supporting documentation. Most of the data about each parcel is not printed on paper and placed in the file. Data is kept current electronically on the CAMA system.

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

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

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

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

The median level of assessment for residential real property in Holt County for 2021 is 93%.

The median level of assessment of commercial/industrial properties for 2021 is 96%.

The median level of assessment of agricultural property for 2021 is 69%.

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

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

In 2021 we will continue the second six-year review process for Holt County. We plan to inspect six to eight townships. We choose which township we will inspect next. One of the staff members will look at the land use on the most current Aerial imagery compared to how we have it assessed. We also send a questionnaire to each owner of a house in the township. That questionnaire is asking questions about the condition of the house. The age of any updates that may have been completed. The age of additions to the house. How many fixtures and type of basement finish if there is any. We will go to each parcel which has buildings. We will make an exterior inspection and take new photos. We will be re-grading rural buildings (both houses and other buildings) using the Vanguard CAMA System. Physical depreciation for ag buildings is a straight line depreciation provided by the CAMA provider. Economic depreciation is a blanket depreciation for all ag buildings. Economic depreciation is determined by studying sales which included ag buildings. Functional depreciation is applied on a case by case basis. Functional depreciation is applied if the reviewer feels the building will not add much value to the parcel. If a building is in poor condition value can be removed also. Physical depreciation for houses uses the same depreciation table as the rest of the houses in the county. Economic depreciation for houses is determined by a sales study.

In 2021 Residential parcels in O'Neill will be reviewed. They are next in line for the six-year review. Questionnaires will be sent to each owner. An exterior inspection will be completed along with new photos. Any new data collected will be adjusted in the CAMA system.

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

Residential sales will start to be studied in the summer of 2021. The first thing to look at is the land value. We are using the accepted appraisal theory that 15% of a sale price can be attributed to the land. The sales study gives an indication of if the land value needs to be adjusted for the 2022 valuation year. Land value is specific to each neighborhood.

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

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

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

Economic depreciation is specific to each residential neighborhood.

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

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

In 2021 we will continue the Six Year Review process for Commercial parcels in Holt County. Commercial parcels in Atkinson will be reviewed in 2021. We will determine a proper land value for each neighborhood. Vacant lot sales and improved sales will be used to study lot values. Parcels that are located along a main street will be valued using a Front Foot value. Other parcels will use a per square foot rate or an acre rate.

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

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

Commercial sales will be studied to determine if Economic depreciation is needed for the use/type of buildings. For example – a repair shop may need a different economic depreciation than an office, based on sale prices. Also, an office in a large town may require less economic depreciation than an office in a small town, based on sale prices. A sales study will determine the amount of economic depreciation. Since Holt County has a limited number of commercial sales the sales study will not be able to be straight forward on the amount of economic depreciation on every type of building. For example, there may not be a sale of an office but there is a sale of a flower shop. Since the flower shop

could most likely be turned into an office, both types of use may receive the same economic depreciation.

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

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

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

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

Irrigated ag land sales determine the assessed value of Irrigated land. Holt County is divided into three neighborhoods for ag land values. Irrigated sales in each neighborhood are studied to determine if the sale should be used in the sales study. The median sales ratio for the sales in each neighborhood determine if the assessed values are within standards. For the 2021 valuation year, neighborhood one and two use the same irrigated values. Neighborhood three has a lower assessed value.

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

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

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

In 2022 residential parcels in O'Neill will continue to be reviewed. Land value will be studied. Physical depreciation will be studied along with any Economic depreciation which may be needed.

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

In 2022 the Commercial six-year review will continue. The parcels in Stuart and Page will be reviewed.

The 2022 Ag land sales will continue to be studied. Ag land sales and Legislative changes will determine the direction of Ag Land values.

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

In 2023 the Residential parcels in Stuart will be reviewed.

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

In 2023 the Commercial six-year review will continue. I am unsure about which town we will review.

In 2023 Ag land sales will continue to be studied. Ag land sales and Legislative changes will determine the direction of Ag Land values.

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

In 2024 we will continue with more of the same.

Respectfully

Timothy L. Wallinger
Holt County Assessor
June 1, 2021