

This attachment is the evidence of how the value of one parcel was adjusted due to unusable acres due to excess water. The other parcels that were adjusted were done so in the same manner.

- 1- The first photo is 2014 aerial imagery. If you look at a computer screen you can zoom in and see hay bales.
- 2- The second photo is 2016 aerial imagery. A zoomed in view also shows hay bales.
- 3- The third photo is 2018 aerial imagery. Due to standing water few acres were hayed.
- 4- I sat down with each land owner. We used our GIS website to measure the areas which they said were not hayed in 2018 because of standing water. At this time those acres appear to not be usable in 2019.
- 5- Mrs. Herrington and I measured the acres on this example. We measured about 110 acres. The first Ag Land Inventory Report shows how this parcel was valued before any adjustment was made by the Board of Equalization. Please note that the 4806 soil was receiving the \$700 value at this time.
- 6- The second Ag Land Inventory Report shows that soil 4746 and soil 4858 received a reduction of \$620 per acre. They received the \$700 Sand value based on not being usable acres at this time.
- 7- The Soil Map shows where these soil types are located and also reflect where the acres are located that could not be used at this time.
- 8- The last photo is a Land Use map. We color the land as to how it is being used for Agricultural purposes. These colors also represent the assessed value that goes with each use.

The Land Use map also leads into the next question –

- All evidence, including your expert opinion, that failure to make the requested adjustment would result in values that are not equitable and in accordance with the law.

I believe that the aerial photos and the land use map of the land owned by the Herrington's gives a good example of my position.

Think about the 2018 assessment year. Waste was valued at \$100 per acre. Acres used in hay production are most likely valued at \$1,430 and \$1,320 per acre. In 2018 around 110 acres were not hayed because of standing water.

Jump to 2019. The Change of Value Notices go out and tell the Herrington's that the Waste acres received an increase from \$100 to \$500 per acre. They received this increase along with the probability of having more acres that could be classified as unusable for 2019.

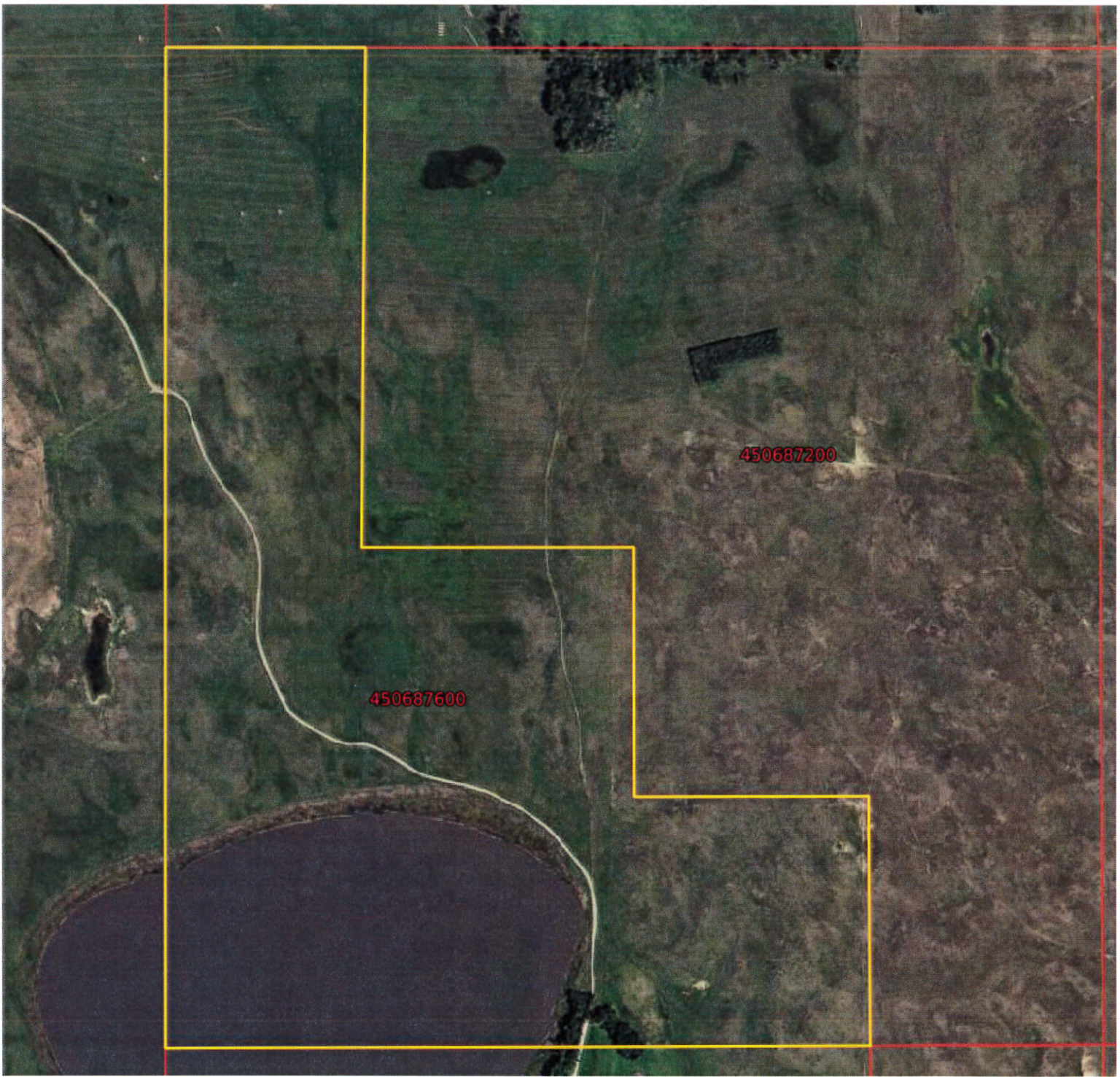
In this particular case the Herrington's came to talk to me and also protested. I sat down with them and determined an acre count that could possibly receive an adjustment. The Waste acres could not be adjusted because that is the lowest value that we have. We did make an adjustment on unusable meadow acres.

This same story could be applied to many more land owners in Holt County. Herrington's and a few others protested and received an adjustment. Many other land owners have the same issue and did not protest but we all know they have the same story as the Herrington's.

State Statute was followed in regard to adjustments that were made through the use of either Form 422 or Form 425.

That still does not change the fact that we all know many land owners are in the same situation of having unusable acres because of standing water and their Waste acres received a valuation increase. I feel the correct thing to do is to Petition Terc to request an adjustment of Waste value.

I have also stated in public that if this change in value is made it does not mean that anyone will pay less Real Estate Tax.



2014



2016



2018

Ag Land Inventory Report Holt County

PDF+PIN:009+450687600

Fri, 7/19/2019, 9:31:47 AM

Address: Deed: HERRINGTON, RAY E, ET AL
City: Contract: 1025-18-0-00000-000-0000
02 05 00 03 00 10 CID#: CERTIFIED

Map Area: 4003
Neighborhood: 4003

Plat pg: 003-004-3,4
List/Date:

Legal: Section: 18; Twp: 27; Rng: 16W; Block: ; Lot: ; Deeded Acres: 0.00
HOLT CRK TWP; W 1/2 W 1/2; E 1/2 SW 1/4; SW 1/4 SE 1/4 18-27-16; 246.20 AC

Tax Dist: 136-HOLT CRK 239-8-E
Greenbelt: NO

Review/Date:

Type:	Land	Dwelling	Improvements	Sub Total	Exempt	Total			
Override	\$238,230	\$0	\$0	\$238,230	\$0	\$238,230			
Soil Symbol	Soil Name	Land Use	LVG Code	Adjust	Spot LVG	# Acres	Ag/Acre	Mkt Value	Assessed Value
4533	ELS LOAMY SAND,0-3	Grass	3G	NO		2.44	\$1,430	\$3,489	\$3,489
4683	MRK FN SY LM, FREQ PONDD	Grass	4G	NO		1.23	\$1,320	\$1,624	\$1,624
4806	Valentine fine sand - rolling - 9 to 24 per	Grass	4G	YES	Sand	55.86	\$700	\$39,102	\$39,102
9999	WATER	Grass	4G	NO		0.04	\$1,320	\$53	\$53
4746	TRYN FN SY LM, 0-3	Grass	4G1	NO		70.63	\$1,320	\$93,232	\$93,232
4751	TRYON FN SY LM, FREQ POND	Grass	4G1	NO		10.25	\$1,320	\$13,530	\$13,530
4858	VALTN-ELS CMPLX, 0-9	Grass	4G1	NO		41.86	\$1,320	\$55,255	\$55,255
Grass Use Totals						182.31		\$206,285	\$206,285
4533	ELS LOAMY SAND,0-3	Timber	3T	NO		0.61	\$500	\$305	\$305
4683	MRK FN SY LM, FREQ PONDD	Timber	4T	NO		0.68	\$500	\$340	\$340
9999	WATER	Timber	4T	NO		0.18	\$500	\$90	\$90
Timber Use Totals						1.47		\$735	\$735
4533	ELS LOAMY SAND,0-3	Waste	WASTE	NO		0.24	\$500	\$120	\$120
4746	TRYN FN SY LM, 0-3	Waste	WASTE	NO		1.25	\$500	\$625	\$625
4858	VALTN-ELS CMPLX, 0-9	Waste	WASTE	NO		0.32	\$500	\$160	\$160
9999	WATER	Waste	WASTE	NO		60.61	\$500	\$30,305	\$30,305
Waste Use Totals						62.42		\$31,210	\$31,210
Parcel Totals:						246.20		\$238,230	\$238,230

Parcel calculations before the adjustment.

Ag Land Inventory Report Holt County

PDF+PIN:009+450687600

Fri, 7/19/2019, 9:03:25 AM

Address: Deed: HERRINGTON, RAY E, ET AL
City: Contract: 1025-18-0-00000-000-0000
02 05 00 03 00 10 CID#: WORKING

Map Area: 4003
Neighborhood: 4003
Tax Dist: 136-HOLT CRK 239-8-E
Greenbelt: NO

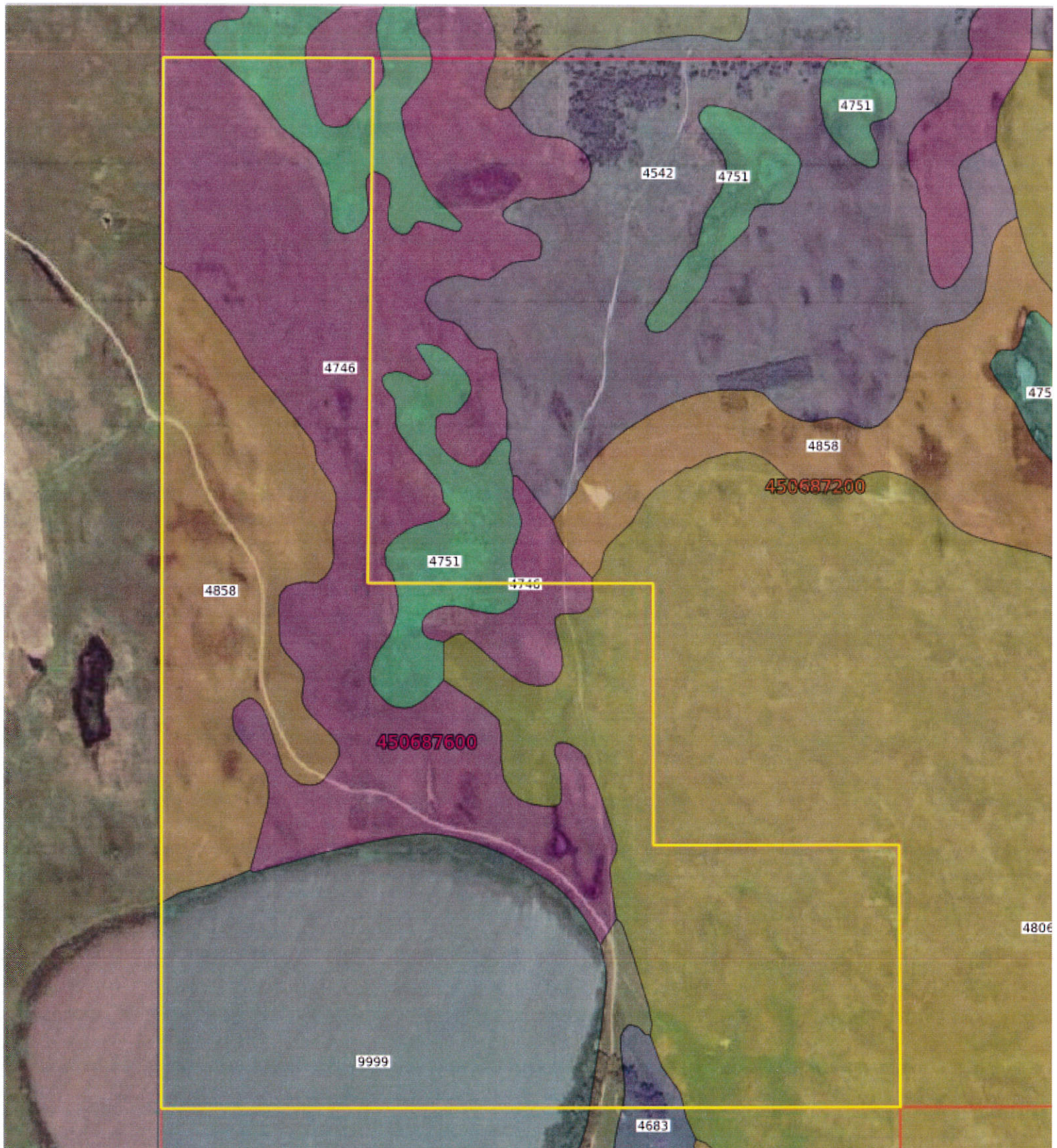
Plat pg: 003-004-3,4
List Date:
Review Date:

Page 1

Legal: Section: 18; Twp: 27; Rng: 16W; Block: ; Lot: ; Deeded Acres: 0.00
HOLT CRK TWP, W 1/2 W 1/2, E 1/2 SW 1/4; SW 1/4 SE 1/4 18-27-16; 246.20 AC

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9999	WATER	Grass	4G	NO		0.04	\$1,320	\$53	\$53
4746	TRYN FN SY LM, 0-3	Grass	4G1	YES	Sand	70.63	\$700	\$49,441	\$49,441
4751	TRYON FN SY LM, FREQ POND	Grass	4G1	NO		10.25	\$1,320	\$13,530	\$13,530
4858	VALTN-ELS CMPLX, 0-9	Grass	4G1	YES	Sand	41.86	\$700	\$29,302	\$29,302
Grass Use Totals						182.31		\$136,541	\$136,541
4533	ELS LOAMY SAND,0-3	Timber	3T	NO		0.61	\$500	\$305	\$305
4683	MRKL FN SY LM, FREQ PONDD	Timber	4T	NO		0.68	\$500	\$340	\$340
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Waste Use Totals						62.42		\$31,210	\$31,210
Parcel Totals:						246.20		\$168,486	\$168,486

Acres adjusted for not being usable. They were valued at \$1,320 per acre. Adjusted to \$700 per acre.



Soil map

