



2016 REPORTS & OPINIONS

HOLT COUNTY



Pete Ricketts
Governor

STATE OF NEBRASKA
DEPARTMENT OF REVENUE
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 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

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 professionally accepted mass appraisal methods 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 on 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 Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 value 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 and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (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 deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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 Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

Property Class	COD	PRD
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds records 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 county’s sales verification and qualification procedures 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 are necessary to ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection 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.

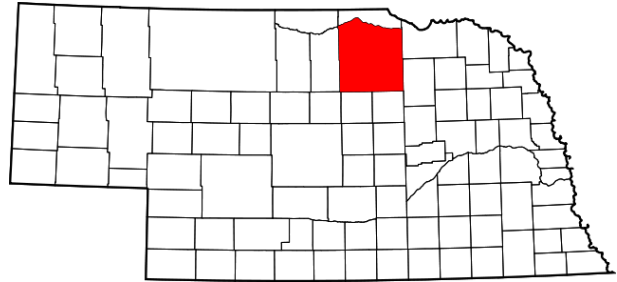
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

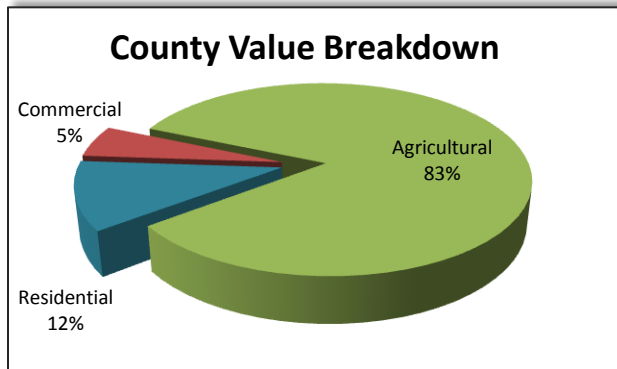
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 2,412 square miles, Holt had 10,403 residents, per the Census Bureau Quick Facts for 2014, a slight population decline from the 2010 US Census. In a review of the past fifty years, Holt has seen a steady drop in population of 24% (Nebraska Department of Economic Development). Reports indicated that 74% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Holt convenes in and around O’Neill and Atkinson. Per the latest information available from the U.S. Census Bureau, there were sixty-seven employer establishments in Hitchcock. County-wide employment was at 1,303 people, a 2% loss relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Holt that has fortified the local rural area economies. Holt is included in both the Lower Niobrara and Upper Elkhorn Natural Resource Districts (NRD). Grass land makes up a majority of the land in the county. When compared against the value of sales by commodity group of the other counties in Nebraska, Holt ranks first in vegetables, melons, potatoes, and sweet potatoes. Additionally, in a comparison of top crops with the other counties, Holt ranks first in popcorn. Holt nationally ranks third for popcorn (USDA AgCensus).

Holt County Quick Facts		
Founded	1876	
Namesake	Former US Postmaster General Joseph Holt	
Region	Northeast	
County Seat	O’Neill	
Other Communities	Amelia	Page
	Atkinson	Stuart
	Chambers	
	Emmet	
	Ewing	
	Inman	
Most Populated	O’Neill (3,700) Steady since 2010 US Census	

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Holt County

Assessment Actions

Holt County is still converting from the vendor Terra Scan to the Vanguard Computer Assisted Mass appraisal system. The county assessor reports that approximately 10% of the residential parcels have been moved to Vanguard. For 2016 valuation groupings 04-Ewing and 06-Chambers were physically reviewed/inspected, a lot study performed, updated costing added and new depreciation calculated. Two valuation groupings were combined into one for 2016; they were Inman and Emmet which are now 07. All residential sales were reviewed through a sales questionnaire. All pickup work was completed and placed on the assessment roll.

Description of Analysis

Residential sales are stratified into eight valuation groupings. The majority of the qualified sales or 53% occur within valuation grouping 01.

Valuation Grouping	Assessor Location
01	O'Neill
02	Atkinson
03	Stuart
04	Ewing
05	Page
06	Chambers
07	Inman and Emmet
09	Acreage

The residential profile for Holt County is made up of 234 total sales representing each of the eight valuation groupings. Only the median measure of central tendency is within the range and will be used as the point estimate in determining the level of value for the residential class of property in Holt County. Both the coefficient of dispersion and the price related differential are above the acceptable parameters. However, as you look at the sale price subclass in the statistics you can see these measures are being affected by low dollar sales. As the sale price increases the better the uniformity becomes.

The indicated trend below for the residential market demonstrates an increasing market. This upward trend is consistent where an analysis is possible by valuation grouping as well.

2016 Residential Correlation for Holt County

DATE OF SALE * RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Study Yrs ____						
01-OCT-13 To 30-SEP-14	122	93.93	104.31	90.89	26.32	114.77
01-OCT-14 To 30-SEP-15	112	90.90	113.39	86.31	40.89	131.38

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The county's sales verification process includes sending a verification questionnaire to all parties involved in the transaction. Returned questionnaires are gone through to gather as much information about the sale as possible. A physical review of the property and a phone call is performed if there is still a question regarding the sale after the receipt of the questionnaire. A Division review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements are being filed monthly and the AVU was also accurate when compared with the property record cards.

The last residential review and inspection was completed in 2015 for Ewing and Chambers, 2014 in O'Neill, 2013 for all acreages and 2012 for Atkinson, Stuart, Page, Inman and Emmet. Lot studies were done in Ewing and Chambers in 2015, O'Neill and Acreages in 2014, Stuart in 2013, Atkinson in 2012 and Page, Inman and Emmet in 2001. The last three will be done again for 2017. Farm homes and outbuildings are set up on the six year review cycle with different townships being reviewed each year.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class.

Equalization and Quality of Assessment

The valuation group substratum indicates that all groups with sufficient sales support a level of value within the acceptable range for each of these groups. While there are groups that

2016 Residential Correlation for Holt County

statistically are within the acceptable range the COD's are fairly high and indicate a wide array of assessment to sales ratios. However, these groups have been subject to the same inspection and review cycle as the remainder of the county; therefore, all properties with the residential class are determined to be at uniform portions of market value.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	125	92.88	103.86	87.44	31.13	118.78
02	36	92.28	97.13	90.25	11.04	107.62
03	12	92.27	98.24	97.15	09.00	101.12
04	14	99.36	112.97	93.66	37.34	120.62
05	9	92.79	102.82	90.34	24.79	113.81
06	9	102.15	126.57	85.49	41.97	148.05
07	7	102.23	105.07	81.72	34.08	128.57
09	22	93.02	153.88	89.04	83.65	172.82
<u>ALL</u>						
10/01/2013 To 09/30/2015	234	92.86	108.66	88.55	33.08	122.71

Based on the assessment practices review and the statistical analysis, the quality of assessment in Holt County is in compliance with professionally accepted mass appraisal standards.

Level of Value

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

2016 Commercial Correlation for Holt County

Assessment Actions

For the 2016 assessment year any new commercial property is put on the assessment roll using the 2008 Vanguard costing table. The program physically depreciates the building and then uses the same economic depreciation that was rolled over from Terra Scan. The county assessor will be meeting with Professional Property Valuation Services for the reappraisal of all commercial properties in Holt County. All pick up work was also completed.

Description of Analysis

Currently there are eight valuation groups within the commercial class.

Valuation Grouping	Assessor Location
01	O'Neill
02	Atkinson
03	Stuart
04	Ewing
05	Page
06	Chambers
07	Inman and Emmet
09	Rural

The statistical analysis for the commercial class of real property has forty seven qualified sales. Fifty three percent of the qualified sales are located in valuation groups 01 and 02. In reviewing the overall statistical sample for measurement purposes none of the qualified measures are at an acceptable level of value in groups with sufficient sales.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	14	67.28	72.26	102.71	33.16	70.35
02	11	78.00	73.72	75.19	22.71	98.04
03	5	95.16	99.91	84.83	33.68	117.78
04	7	82.58	150.84	107.49	107.81	140.33
05	3	106.50	116.22	113.88	12.96	102.05
06	2	85.87	85.87	80.50	25.00	106.67
07	1	98.57	98.57	98.57	00.00	100.00
09	4	58.41	55.53	56.51	21.55	98.27
____ALL____	47	73.69	89.77	89.56	46.19	100.23

The commercial parcels in Holt County are represented by 64 different occupancy codes. Further stratification of the sample by occupancy codes shows 21 different codes within the

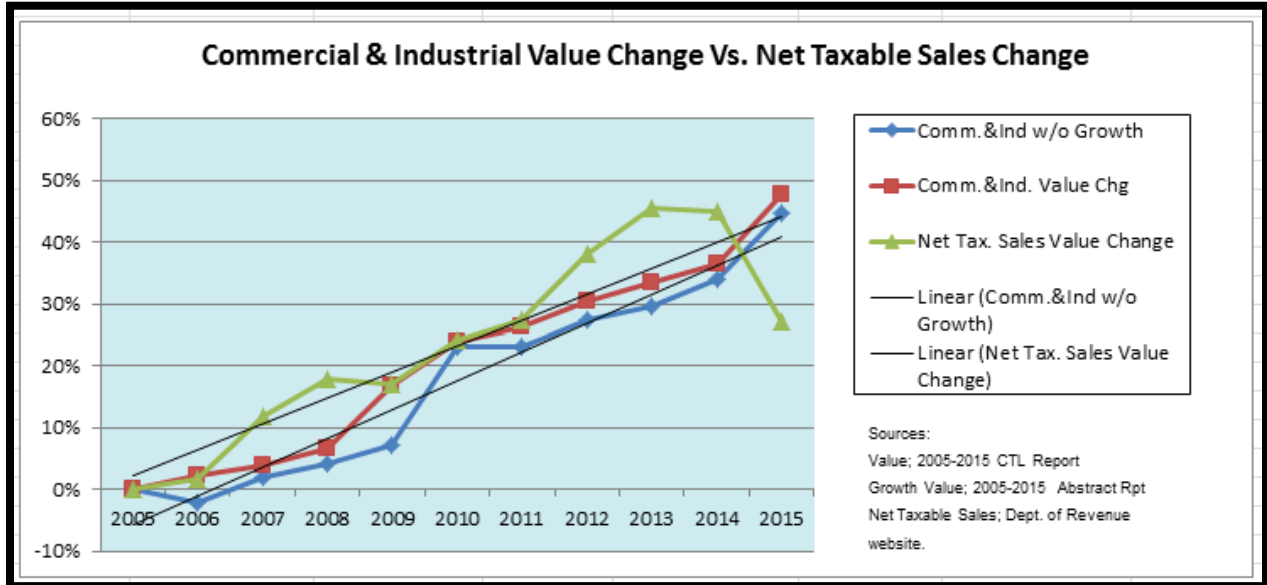
2016 Commercial Correlation for Holt County

statistical profile, leaving 43 occupancy codes having no representation in the statistical analysis. If these were assembled into similar series groupings based on primary use, most will still have an insufficient sample of sales. The only exception is with a grouping of warehouses with 15 sales; this sample is a variation of mixed structures coded as warehouse, service garage, equipment storage and material storage. The grouping is too diversified by age, size and construction to have any degree of certainty in the statistical measure.

Further, examining the three year study period the values indicate they have not kept up with the market as the graph below displays.

Study Yrs						
10/01/2012 To 09/30/2013	12	96.05	119.37	85.51	56.77	139.60
10/01/2013 To 09/30/2014	17	78.00	86.41	116.11	38.99	74.42
10/01/2014 To 09/30/2015	18	72.07	73.20	66.90	29.50	109.42

Determination of overall commercial activity within the county included the Analysis of Net Taxable Sales—non-Motor Vehicle (http://revenue.nebraska.gov/research/salestax_data.html) as one indicator of commercial market activity.



The Net Taxable Sales point toward an Average Annual Rate of 2.61% net increase over ten of the last eleven years. The Annual % Change in assessed value illustrates an average annual percent change excluding growth for the same time period of 1.01%, a 1.6 point difference. Although there were years in the data that indicated a decline in the Net Taxable Sales from the previous year (years 2006 and 2009), as well as 2014 and 2015 the remainder were fairly

2016 Commercial Correlation for Holt County

positive. A review of the Net Taxable Sales from 2014 to 2015 reveals that overall there was a decrease in collections of 12.29%. Since Holt County relies on the agricultural economy another factor having impact was a legislative change in the collection of sales tax for the repair and parts of agricultural equipment and machinery which is now exempt from collection as of October 1, 2014.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One aspect of the review is to examine the sales verification and qualification processes. In Holt County all commercial sales are verified by sending a written sales questionnaire. Review of the documentation in the state sale files shows that the verification determinations are well documented and made without a bias. The review of sales data also included processes that ensured that sales information and assessed values were accurately and timely filed with the Division.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements are being filed monthly and the AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. In 2013 pictures were taken of all commercial properties throughout the county. However, depreciation or costing has not been updated since 2004.

Valuation groups were examined to ensure that the grouping defined was equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class. When the commercial class of property is reappraised the valuation groups will be re-examined to ensure the groups being utilized represent true economic areas within the county.

Equalization and Quality of Assessment

Based on the findings it is difficult to rely on the statistical profile for a level of value. The lack of physical review and inspection as well as depreciation and costing also tends to indicate an unreliable statistic.

2016 Commercial Correlation for Holt County

The county is in the process of getting bids for the entire reappraisal of the commercial class of property.

Level of Value

Based on the consideration of all available information, the level of value for the commercial class of property in Holt County cannot be determined.

2016 Agricultural Correlation for Holt County

Assessment Actions

Holt County is still converting vendors from Terra Scan to the Vanguard Computer Assisted Mass Appraisal system. The county assessor reports that approximately 6% of the agricultural parcels have been moved to the new Vanguard system. For assessment year 2016 a systematic review of land use as well as agricultural improvements was conducted for a portion of the county. The land use review is primarily conducted using updated aerial imagery. When additional information is needed a physical inspection is done as well as contacting the taxpayer if needed. The inspection process for agricultural improvements includes an onsite inspection. The county is divided up and each year a portion is reviewed and inspected to meet the six year review and inspection cycle.

Sales analysis was completed; as a result irrigated land values increased approximately 8% dryland 9% and grassland 3% countywide.

Description of Analysis

There are two market areas within Holt County. Market area 4001 consists of land on the north side of Hwy 20 and the Elkhorn River. A small portion of the southeast corner of the county is also included with this area. This market area contains the majority of irrigated land in the county. Market area 4003 consists of land on the south side of Hwy 20 and the Elkhorn River as well as a small portion of the northwest corner of the county. The water table in this area is much higher than the other area making it harder to irrigate. Overall, dry and grass land values county wide are valued the same, the only difference in value between the two market areas is irrigated. Annually sales are reviewed and plotted to verify accuracy of the market area determinations. All counties adjoining Holt are considered comparable; those counties are Rock, Boyd, Knox, Antelope, Wheeler and Garfield.

Analysis of the sales within the county showed that both market areas 4001 and 4003 had a disproportionate number of irrigated sales in the newer years. The grass sales countywide were also lacking in the newest year. Comparable sales from outside Holt County were supplemented in all three samples to maximize the majority land use (MLU) sample sizes and achieve a proportionate and representative mix of sales.

The resulting sample for market areas 4001 and 4003 are now proportionately distributed and representative of the land uses suggests the values are within the acceptable range and is adequate for measurement purposes. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. The 80% MLU provides the more representative sampling and shows the irrigated subclass falls within the acceptable range for both market areas. As stated above dry and grass values County wide are valued the same, so when looking at the same 80% MLU subclass for grass the reader should look at the overall County 80% MLU that has 81

2016 Agricultural Correlation for Holt County

sales with a median of 70.59%. There are not a sufficient number of dry land sales; however, over the past years, the county assessor has done a good job of increasing dry land values proportionately with the value of irrigated land. The values are generally comparable to the adjoining counties, and are believed to be within the acceptable range.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county Assessor for further action.

One area of review is the county's sales qualification and verification processes. The county's sales verification process includes sending a verification questionnaire to all parties involved in the transaction. Returned questionnaires are gone through to gather as much information about the sale as possible. A physical review of the property and a phone call is performed if there is still a question regarding the sale after the receipt of the questionnaire. A Division review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

The review also looked at the filing of real estate transfer statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements are being filed monthly and the AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for the agricultural class was discussed with the Assessor. The review was determined to be systematic and comprehensive; land use is reviewed with the most current imagery available. Inspection of agricultural improvements is completed within the six year cycle using an onsite inspection process that includes interior inspections and/or interviews with property owners where permitted.

The review also supported that the market areas are well constructed in the county; the boundary lines separate distinctly different geographic areas within the county and sales analysis supports that these differences are recognized in the market place.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. In Holt County, the county assessor uses sales questionnaires to monitor use changes; the physical inspection of agricultural land is also very helpful in monitoring non-agricultural activity. The county assessor separately analyzes rural residential sales near O'Neill and Atkinson from those in the more rural areas of the county, and has concluded that there is a difference in the market value.

2016 Agricultural Correlation for Holt County

Equalization

The analysis supports that the county has achieved equalization; comparison of Holt County values compared to the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value. The market adjustments made for 2016 parallel the movement of the agricultural market across the region.

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

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
4001	78	74.26	77.86	74.41	22.10	104.64
4003	78	68.77	70.48	67.77	24.44	104.00
____ALL____	156	71.65	74.17	70.85	23.48	104.69

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	56	70.98	72.77	70.68	22.16	102.98
4001	38	69.07	72.66	71.56	21.25	101.54
4003	18	73.54	72.99	67.36	23.93	108.36
____Dry____						
County	1	48.69	48.69	48.69	00.00	100.00
4003	1	48.69	48.69	48.69	00.00	100.00
____Grass____						
County	81	70.59	72.89	69.73	22.71	104.53
4001	30	74.86	79.51	76.12	20.12	104.45
4003	51	67.70	69.00	67.95	23.57	101.55
____ALL____	156	71.65	74.17	70.85	23.48	104.69

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Holt County is 72%.

2016 Opinions of the Property Tax Administrator for Holt County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 8th day of April, 2016.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2016 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	234	Median	92.86
Total Sales Price	\$19,979,947	Mean	108.66
Total Adj. Sales Price	\$20,023,697	Wgt. Mean	88.55
Total Assessed Value	\$17,730,368	Average Assessed Value of the Base	\$62,789
Avg. Adj. Sales Price	\$85,571	Avg. Assessed Value	\$75,771

Confidence Interval - Current

95% Median C.I	90.74 to 95.78
95% Wgt. Mean C.I	85.18 to 91.91
95% Mean C.I	96.74 to 120.58
% of Value of the Class of all Real Property Value in the	8.70
% of Records Sold in the Study Period	5.49
% of Value Sold in the Study Period	6.63

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	263	95	95.33
2014	250	93	92.81
2013	224	94	94.00
2012	217	94	93.85

2016 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	47	Median	73.69
Total Sales Price	\$8,206,095	Mean	89.77
Total Adj. Sales Price	\$8,073,595	Wgt. Mean	89.56
Total Assessed Value	\$7,231,092	Average Assessed Value of the Base	\$86,300
Avg. Adj. Sales Price	\$171,779	Avg. Assessed Value	\$153,853

Confidence Interval - Current

95% Median C.I	62.55 to 93.74
95% Wgt. Mean C.I	61.44 to 117.69
95% Mean C.I	72.18 to 107.36
% of Value of the Class of all Real Property Value in the County	2.27
% of Records Sold in the Study Period	5.80
% of Value Sold in the Study Period	10.34

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	42	100	94.61
2014	34	97	92.10
2013	41	97	97.43
2012	23		98.45

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PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 234
Total Sales Price : 19,979,947
Total Adj. Sales Price : 20,023,697
Total Assessed Value : 17,730,368
Avg. Adj. Sales Price : 85,571
Avg. Assessed Value : 75,771

MEDIAN : 93
WGT. MEAN : 89
MEAN : 109
COD : 33.08
PRD : 122.71

COV : 85.60
STD : 93.01
Avg. Abs. Dev : 30.72
MAX Sales Ratio : 1285.40
MIN Sales Ratio : 40.08

95% Median C.I. : 90.74 to 95.78
95% Wgt. Mean C.I. : 85.18 to 91.91
95% Mean C.I. : 96.74 to 120.58

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	33	92.66	108.83	95.50	25.50	113.96	65.80	256.54	90.37 to 105.34	102,639	98,022
01-JAN-14 To 31-MAR-14	17	93.78	96.90	87.33	13.93	110.96	73.45	146.86	85.83 to 102.23	84,935	74,176
01-APR-14 To 30-JUN-14	38	101.59	109.12	94.21	25.90	115.83	40.08	237.50	91.56 to 113.06	72,373	68,184
01-JUL-14 To 30-SEP-14	34	88.74	98.25	81.93	31.91	119.92	48.32	279.60	79.33 to 96.94	64,369	52,736
01-OCT-14 To 31-DEC-14	23	95.78	104.30	85.19	33.46	122.43	44.90	242.43	72.56 to 121.58	71,900	61,255
01-JAN-15 To 31-MAR-15	19	88.97	99.84	86.02	22.14	116.07	58.89	215.28	81.44 to 111.40	91,832	78,990
01-APR-15 To 30-JUN-15	27	90.26	94.18	81.29	19.45	115.86	57.21	177.29	85.05 to 104.38	91,974	74,767
01-JUL-15 To 30-SEP-15	43	91.34	136.30	89.71	65.08	151.93	51.08	1285.40	83.90 to 103.21	101,679	91,216
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	122	93.93	104.31	90.89	26.32	114.77	40.08	279.60	91.88 to 97.32	80,079	72,785
01-OCT-14 To 30-SEP-15	112	90.90	113.39	86.31	40.89	131.38	44.90	1285.40	88.23 to 95.78	91,554	79,024
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	112	95.56	102.98	87.78	27.74	117.32	40.08	279.60	91.28 to 98.34	71,753	62,981
<u>ALL</u>	234	92.86	108.66	88.55	33.08	122.71	40.08	1285.40	90.74 to 95.78	85,571	75,771

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	125	92.88	103.86	87.44	31.13	118.78	48.32	586.78	87.24 to 96.51	96,402	84,291
02	36	92.28	97.13	90.25	11.04	107.62	78.57	128.52	89.93 to 96.50	75,039	67,726
03	12	92.27	98.24	97.15	09.00	101.12	88.74	151.08	89.15 to 98.69	64,658	62,818
04	14	99.36	112.97	93.66	37.34	120.62	40.08	220.98	75.58 to 195.81	42,626	39,922
05	9	92.79	102.82	90.34	24.79	113.81	54.24	208.13	79.71 to 116.52	31,500	28,456
06	9	102.15	126.57	85.49	41.97	148.05	55.76	242.43	82.73 to 237.50	38,522	32,932
07	7	102.23	105.07	81.72	34.08	128.57	44.90	188.83	44.90 to 188.83	39,771	32,499
09	22	93.02	153.88	89.04	83.65	172.82	50.21	1285.40	74.19 to 121.81	135,945	121,052
<u>ALL</u>	234	92.86	108.66	88.55	33.08	122.71	40.08	1285.40	90.74 to 95.78	85,571	75,771

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	234	92.86	108.66	88.55	33.08	122.71	40.08	1285.40	90.74 to 95.78	85,571	75,771
06											
07											
<u>ALL</u>	234	92.86	108.66	88.55	33.08	122.71	40.08	1285.40	90.74 to 95.78	85,571	75,771

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RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 234
 Total Sales Price : 19,979,947
 Total Adj. Sales Price : 20,023,697
 Total Assessed Value : 17,730,368
 Avg. Adj. Sales Price : 85,571
 Avg. Assessed Value : 75,771

MEDIAN : 93
 WGT. MEAN : 89
 MEAN : 109
 COD : 33.08
 PRD : 122.71

COV : 85.60
 STD : 93.01
 Avg. Abs. Dev : 30.72
 MAX Sales Ratio : 1285.40
 MIN Sales Ratio : 40.08

95% Median C.I. : 90.74 to 95.78
 95% Wgt. Mean C.I. : 85.18 to 91.91
 95% Mean C.I. : 96.74 to 120.58

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	3	242.43	345.78	358.20	52.06	96.53	208.13	586.78	N/A	4,067	14,567	
Less Than 15,000	21	195.81	241.15	202.06	64.79	119.35	84.48	1285.40	109.84 to 242.43	8,945	18,075	
Less Than 30,000	57	121.58	168.15	139.88	56.36	120.21	75.58	1285.40	107.52 to 139.87	16,533	23,125	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	231	92.79	105.58	88.38	29.99	119.46	40.08	1285.40	90.66 to 95.58	86,630	76,566	
Greater Than 14,999	213	92.20	95.59	87.47	20.52	109.28	40.08	363.03	89.93 to 94.76	93,126	81,459	
Greater Than 29,999	177	89.93	89.50	86.01	17.15	104.06	40.08	240.51	87.06 to 92.36	107,804	92,725	
<u>Incremental Ranges</u>												
0 TO 4,999	3	242.43	345.78	358.20	52.06	96.53	208.13	586.78	N/A	4,067	14,567	
5,000 TO 14,999	18	145.44	223.71	191.22	81.02	116.99	84.48	1285.40	99.56 to 237.50	9,758	18,660	
15,000 TO 29,999	36	111.85	125.56	124.39	25.36	100.94	75.58	363.03	102.46 to 126.58	20,959	26,071	
30,000 TO 59,999	48	93.53	97.28	96.21	17.37	101.11	40.08	240.51	91.06 to 97.01	44,558	42,867	
60,000 TO 99,999	53	94.76	92.37	92.13	15.72	100.26	50.21	130.36	87.06 to 100.96	76,248	70,244	
100,000 TO 149,999	41	83.27	81.72	81.76	14.07	99.95	55.76	126.36	73.80 to 88.19	124,717	101,972	
150,000 TO 249,999	23	81.44	84.53	84.60	16.87	99.92	48.32	145.44	73.76 to 92.88	175,761	148,694	
250,000 TO 499,999	12	81.39	81.74	80.92	18.68	101.01	51.08	131.81	65.80 to 91.34	312,125	252,574	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	234	92.86	108.66	88.55	33.08	122.71	40.08	1285.40	90.74 to 95.78	85,571	75,771	

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COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 47
Total Sales Price : 8,206,095
Total Adj. Sales Price : 8,073,595
Total Assessed Value : 7,231,092
Avg. Adj. Sales Price : 171,779
Avg. Assessed Value : 153,853

MEDIAN : 74
WGT. MEAN : 90
MEAN : 90

COV : 68.55
STD : 61.54
Avg. Abs. Dev : 34.04
MAX Sales Ratio : 417.80
MIN Sales Ratio : 31.44

95% Median C.I. : 62.55 to 93.74
95% Wgt. Mean C.I. : 61.44 to 117.69
95% Mean C.I. : 72.18 to 107.36

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	2	143.67	143.67	143.67	49.36	100.00	72.76	214.58	N/A	57,500	82,610
01-JAN-13 To 31-MAR-13	2	99.29	99.29	99.61	00.73	99.68	98.57	100.00	N/A	12,830	12,780
01-APR-13 To 30-JUN-13	4	84.22	156.73	72.00	124.36	217.68	40.69	417.80	N/A	30,000	21,599
01-JUL-13 To 30-SEP-13	4	77.50	79.90	74.10	26.50	107.83	57.25	107.33	N/A	119,000	88,183
01-OCT-13 To 31-DEC-13	8	88.16	87.04	80.44	34.97	108.20	44.49	174.08	44.49 to 174.08	83,225	66,950
01-JAN-14 To 31-MAR-14	3	95.16	97.34	136.00	28.36	71.57	57.94	138.92	N/A	774,712	1,053,603
01-APR-14 To 30-JUN-14	3	69.17	98.36	69.62	51.00	141.28	60.03	165.88	N/A	78,333	54,537
01-JUL-14 To 30-SEP-14	3	58.27	61.86	62.44	16.42	99.07	49.30	78.00	N/A	71,667	44,750
01-OCT-14 To 31-DEC-14	2	60.57	60.57	51.99	47.81	116.50	31.61	89.52	N/A	135,000	70,180
01-JAN-15 To 31-MAR-15	2	64.55	64.55	59.38	51.29	108.71	31.44	97.66	N/A	160,000	95,003
01-APR-15 To 30-JUN-15	8	72.07	73.88	67.73	17.08	109.08	54.27	108.24	54.27 to 108.24	328,500	222,506
01-JUL-15 To 30-SEP-15	6	70.25	79.40	73.12	37.99	108.59	33.36	141.79	33.36 to 141.79	113,167	82,751
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	12	96.05	119.37	85.51	56.77	139.60	40.69	417.80	61.47 to 107.33	61,388	52,492
01-OCT-13 To 30-SEP-14	17	78.00	86.41	116.11	38.99	74.42	44.49	174.08	50.18 to 106.50	202,349	234,957
01-OCT-14 To 30-SEP-15	18	72.07	73.20	66.90	29.50	109.42	31.44	141.79	58.19 to 89.94	216,500	144,829
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	18	93.64	102.30	77.69	45.04	131.68	40.69	417.80	57.25 to 105.13	71,526	55,571
01-JAN-14 To 31-DEC-14	11	69.17	81.25	118.23	40.78	68.72	31.61	165.88	49.30 to 138.92	276,740	327,185
<u>ALL</u>	47	73.69	89.77	89.56	46.19	100.23	31.44	417.80	62.55 to 93.74	171,779	153,853

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	14	67.28	72.26	102.71	33.16	70.35	33.36	138.92	44.49 to 100.00	331,271	340,239
02	11	78.00	73.72	75.19	22.71	98.04	31.44	97.17	57.94 to 93.74	120,273	90,428
03	5	95.16	99.91	84.83	33.68	117.78	49.30	174.08	N/A	61,660	52,308
04	7	82.58	150.84	107.49	107.81	140.33	47.60	417.80	47.60 to 417.80	46,071	49,522
05	3	106.50	116.22	113.88	12.96	102.05	100.38	141.79	N/A	12,000	13,666
06	2	85.87	85.87	80.50	25.00	106.67	64.40	107.33	N/A	8,000	6,440
07	1	98.57	98.57	98.57	00.00	100.00	98.57	98.57	N/A	7,000	6,900
09	4	58.41	55.53	56.51	21.55	98.27	31.61	73.69	N/A	355,750	201,018
<u>ALL</u>	47	73.69	89.77	89.56	46.19	100.23	31.44	417.80	62.55 to 93.74	171,779	153,853

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PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 47
Total Sales Price : 8,206,095
Total Adj. Sales Price : 8,073,595
Total Assessed Value : 7,231,092
Avg. Adj. Sales Price : 171,779
Avg. Assessed Value : 153,853

MEDIAN : 74
WGT. MEAN : 90
MEAN : 90
COD : 46.19
PRD : 100.23

COV : 68.55
STD : 61.54
Avg. Abs. Dev : 34.04
MAX Sales Ratio : 417.80
MIN Sales Ratio : 31.44

95% Median C.I. : 62.55 to 93.74
95% Wgt. Mean C.I. : 61.44 to 117.69
95% Mean C.I. : 72.18 to 107.36

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	47	73.69	89.77	89.56	46.19	100.23	31.44	417.80	62.55 to 93.74	171,779	153,853
04											
<u>ALL</u>	<u>47</u>	<u>73.69</u>	<u>89.77</u>	<u>89.56</u>	<u>46.19</u>	<u>100.23</u>	<u>31.44</u>	<u>417.80</u>	<u>62.55 to 93.74</u>	<u>171,779</u>	<u>153,853</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	174.08	174.08	174.08	00.00	100.00	174.08	174.08	N/A	3,800	6,615
Less Than 15,000	7	107.33	158.64	142.69	61.78	111.18	64.40	417.80	64.40 to 417.80	6,829	9,744
Less Than 30,000	15	100.38	122.02	100.98	46.96	120.84	47.60	417.80	69.17 to 141.79	13,764	13,899
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	46	73.29	87.93	89.52	44.48	98.22	31.44	417.80	61.47 to 93.74	175,430	157,054
Greater Than 14,999	40	72.01	77.71	89.25	34.13	87.07	31.44	214.58	60.03 to 89.52	200,645	179,072
Greater Than 29,999	32	67.28	74.65	89.27	35.08	83.62	31.44	214.58	58.19 to 89.52	245,848	219,456
<u>Incremental Ranges</u>											
0 TO 4,999	1	174.08	174.08	174.08	00.00	100.00	174.08	174.08	N/A	3,800	6,615
5,000 TO 14,999	6	106.92	156.07	139.98	61.95	111.49	64.40	417.80	64.40 to 417.80	7,333	10,265
15,000 TO 29,999	8	86.85	89.97	88.42	32.09	101.75	47.60	165.88	47.60 to 165.88	19,833	17,535
30,000 TO 59,999	6	61.83	63.62	62.30	20.99	102.12	33.36	93.74	33.36 to 93.74	45,083	28,085
60,000 TO 99,999	9	58.27	81.52	77.66	58.37	104.97	40.69	214.58	44.49 to 108.24	69,389	53,888
100,000 TO 149,999	5	82.58	80.50	81.24	13.19	99.09	61.47	97.66	N/A	113,000	91,798
150,000 TO 249,999	6	58.64	61.50	60.30	36.49	101.99	31.44	95.16	31.44 to 95.16	173,667	104,718
250,000 TO 499,999	2	75.72	75.72	72.12	28.33	104.99	54.27	97.17	N/A	360,500	259,988
500,000 TO 999,999	2	69.32	69.32	68.01	09.77	101.93	62.55	76.09	N/A	670,000	455,643
1,000,000 +	2	105.90	105.90	116.54	31.18	90.87	72.88	138.92	N/A	1,652,068	1,925,270
<u>ALL</u>	<u>47</u>	<u>73.69</u>	<u>89.77</u>	<u>89.56</u>	<u>46.19</u>	<u>100.23</u>	<u>31.44</u>	<u>417.80</u>	<u>62.55 to 93.74</u>	<u>171,779</u>	<u>153,853</u>

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COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 47
Total Sales Price : 8,206,095
Total Adj. Sales Price : 8,073,595
Total Assessed Value : 7,231,092
Avg. Adj. Sales Price : 171,779
Avg. Assessed Value : 153,853

MEDIAN : 74
WGT. MEAN : 90
MEAN : 90
COD : 46.19
PRD : 100.23

COV : 68.55
STD : 61.54
Avg. Abs. Dev : 34.04
MAX Sales Ratio : 417.80
MIN Sales Ratio : 31.44

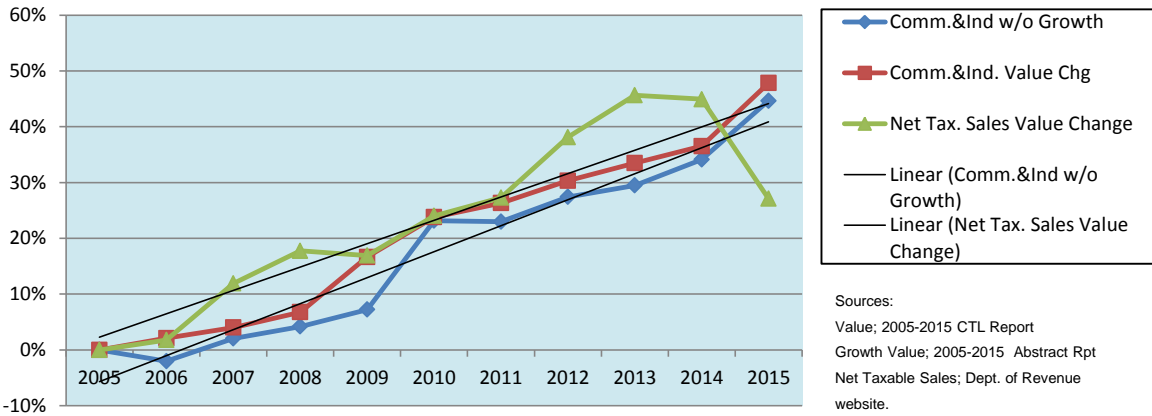
95% Median C.I. : 62.55 to 93.74
95% Wgt. Mean C.I. : 61.44 to 117.69
95% Mean C.I. : 72.18 to 107.36

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	120.18	120.18	124.98	17.98	96.16	98.57	141.79	N/A	9,000	11,249
300	4	97.42	98.25	97.63	04.82	100.64	89.94	108.24	N/A	140,000	136,686
306	1	78.00	78.00	78.00	00.00	100.00	78.00	78.00	N/A	75,000	58,500
311	1	76.09	76.09	76.09	00.00	100.00	76.09	76.09	N/A	540,000	410,900
318	1	72.88	72.88	72.88	00.00	100.00	72.88	72.88	N/A	1,120,000	816,260
340	1	165.88	165.88	165.88	00.00	100.00	165.88	165.88	N/A	20,000	33,175
341	1	50.18	50.18	50.18	00.00	100.00	50.18	50.18	N/A	92,000	46,170
343	1	58.27	58.27	58.27	00.00	100.00	58.27	58.27	N/A	75,000	43,705
344	5	71.26	87.56	71.06	41.20	123.22	40.69	174.08	N/A	60,760	43,178
349	1	93.53	93.53	93.53	00.00	100.00	93.53	93.53	N/A	200,000	187,065
350	1	95.16	95.16	95.16	00.00	100.00	95.16	95.16	N/A	122,000	116,100
352	4	46.86	56.39	40.18	51.20	140.34	31.44	100.38	N/A	75,750	30,434
353	2	231.15	231.15	67.83	80.75	340.78	44.49	417.80	N/A	40,000	27,130
384	3	105.13	94.80	81.20	10.70	116.75	72.76	106.50	N/A	25,833	20,977
406	11	64.40	84.37	69.94	44.47	120.63	31.61	214.58	57.94 to 107.33	63,833	44,642
420	1	62.55	62.55	62.55	00.00	100.00	62.55	62.55	N/A	800,000	500,385
421	1	54.27	54.27	54.27	00.00	100.00	54.27	54.27	N/A	421,000	228,475
470	1	49.30	49.30	49.30	00.00	100.00	49.30	49.30	N/A	65,000	32,045
519	1	138.92	138.92	138.92	00.00	100.00	138.92	138.92	N/A	2,184,135	3,034,280
528	1	57.25	57.25	57.25	00.00	100.00	57.25	57.25	N/A	160,000	91,605
531	1	89.52	89.52	89.52	00.00	100.00	89.52	89.52	N/A	95,000	85,045
555	2	52.90	52.90	53.78	10.02	98.36	47.60	58.19	N/A	30,000	16,133
<u>ALL</u>	<u>47</u>	<u>73.69</u>	<u>89.77</u>	<u>89.56</u>	<u>46.19</u>	<u>100.23</u>	<u>31.44</u>	<u>417.80</u>	<u>62.55 to 93.74</u>	<u>171,779</u>	<u>153,853</u>

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
2005	\$ 49,355,860	\$ 1,425,170	2.89%	\$ 47,930,690	-	\$ 87,570,936	-
2006	\$ 50,400,175	\$ 2,055,360	4.08%	\$ 48,344,815	-2.05%	\$ 89,114,183	1.76%
2007	\$ 51,334,170	\$ 962,013	1.87%	\$ 50,372,157	-0.06%	\$ 98,003,694	9.98%
2008	\$ 52,689,320	\$ 1,265,105	2.40%	\$ 51,424,215	0.18%	\$ 103,122,048	5.22%
2009	\$ 57,572,720	\$ 4,648,152	8.07%	\$ 52,924,568	0.45%	\$ 102,389,660	-0.71%
2010	\$ 61,109,235	\$ 322,070	0.53%	\$ 60,787,165	5.58%	\$ 108,623,617	6.09%
2011	\$ 62,346,570	\$ 1,659,455	2.66%	\$ 60,687,115	-0.69%	\$ 111,489,431	2.64%
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%
Ann %chg	3.99%			Average	1.01%	4.21%	2.61%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-2.05%	2.12%	1.76%
2007	2.06%	4.01%	11.91%
2008	4.19%	6.75%	17.76%
2009	7.23%	16.65%	16.92%
2010	23.16%	23.81%	24.04%
2011	22.96%	26.32%	27.31%
2012	27.42%	30.31%	38.14%
2013	29.49%	33.47%	45.64%
2014	34.12%	36.51%	44.94%
2015	44.66%	47.83%	27.12%

County Number	45
County Name	Holt

45 Holt
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 156
Total Sales Price : 185,473,462
Total Adj. Sales Price : 183,037,857
Total Assessed Value : 129,688,638
Avg. Adj. Sales Price : 1,173,320
Avg. Assessed Value : 831,337

MEDIAN : 72
WGT. MEAN : 71
MEAN : 74
COD : 23.48
PRD : 104.69

COV : 28.95
STD : 21.47
Avg. Abs. Dev : 16.82
MAX Sales Ratio : 151.67
MIN Sales Ratio : 35.90

95% Median C.I. : 66.97 to 76.01
95% Wgt. Mean C.I. : 66.29 to 75.42
95% Mean C.I. : 70.80 to 77.54

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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-12 To 31-DEC-12	40	78.44	80.09	70.32	25.60	113.89	46.24	151.67	65.35 to 91.32	1,224,357	860,986	
01-JAN-13 To 31-MAR-13	9	77.31	77.03	80.54	14.62	95.64	52.67	100.13	60.99 to 97.41	1,050,463	846,028	
01-APR-13 To 30-JUN-13	12	77.00	76.68	75.40	18.17	101.70	48.03	102.96	60.23 to 93.00	439,421	331,323	
01-JUL-13 To 30-SEP-13	1	126.57	126.57	126.57	00.00	100.00	126.57	126.57	N/A	887,056	1,122,706	
01-OCT-13 To 31-DEC-13	18	76.07	72.70	75.51	17.88	96.28	41.31	115.33	60.63 to 81.40	1,004,734	758,630	
01-JAN-14 To 31-MAR-14	21	72.61	70.81	69.28	16.51	102.21	35.90	111.95	61.30 to 77.68	2,344,175	1,623,952	
01-APR-14 To 30-JUN-14	8	79.96	77.29	79.08	18.65	97.74	47.72	106.68	47.72 to 106.68	571,522	451,964	
01-JUL-14 To 30-SEP-14	5	57.44	61.21	57.85	12.36	105.81	50.44	78.02	N/A	1,676,487	969,872	
01-OCT-14 To 31-DEC-14	12	61.15	70.74	61.84	25.35	114.39	48.69	141.17	56.00 to 66.97	939,834	581,231	
01-JAN-15 To 31-MAR-15	12	60.76	60.87	60.08	17.64	101.31	41.00	85.96	47.06 to 71.83	563,683	338,669	
01-APR-15 To 30-JUN-15	13	69.01	77.46	80.88	27.07	95.77	38.84	115.92	59.27 to 100.86	636,773	515,036	
01-JUL-15 To 30-SEP-15	5	53.04	64.28	72.32	23.85	88.88	49.67	96.39	N/A	2,372,311	1,715,738	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	62	77.65	79.73	73.00	23.30	109.22	46.24	151.67	68.71 to 89.51	1,041,751	760,521	
01-OCT-13 To 30-SEP-14	52	73.29	71.54	70.05	18.15	102.13	35.90	115.33	63.71 to 78.02	1,543,606	1,081,219	
01-OCT-14 To 30-SEP-15	42	63.17	69.23	68.91	25.39	100.46	38.84	141.17	58.53 to 68.77	909,091	626,499	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	40	77.65	76.21	78.24	18.15	97.41	41.31	126.57	66.81 to 81.40	842,487	659,204	
01-JAN-14 To 31-DEC-14	46	68.54	70.87	67.44	22.03	105.09	35.90	141.17	61.05 to 75.43	1,596,963	1,077,018	
<u>ALL</u>	156	71.65	74.17	70.85	23.48	104.69	35.90	151.67	66.97 to 76.01	1,173,320	831,337	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
4001	78	74.26	77.86	74.41	22.10	104.64	45.03	151.67	67.13 to 81.27	1,090,409	811,381	
4003	78	68.77	70.48	67.77	24.44	104.00	35.90	126.57	60.23 to 75.59	1,256,230	851,293	
<u>ALL</u>	156	71.65	74.17	70.85	23.48	104.69	35.90	151.67	66.97 to 76.01	1,173,320	831,337	

45 Holt
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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 MEAN : 74
 COD : 23.48
 PRD : 104.69

COV : 28.95
 STD : 21.47
 Avg. Abs. Dev : 16.82
 MAX Sales Ratio : 151.67
 MIN Sales Ratio : 35.90

95% Median C.I. : 66.97 to 76.01
 95% Wgt. Mean C.I. : 66.29 to 75.42
 95% Mean C.I. : 70.80 to 77.54

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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
_____Dry_____											
County	1	48.69	48.69	48.69	00.00	100.00	48.69	48.69	N/A	557,000	271,194
4003	1	48.69	48.69	48.69	00.00	100.00	48.69	48.69	N/A	557,000	271,194
_____Grass_____											
County	44	72.29	74.26	70.76	22.01	104.95	35.90	151.67	62.98 to 77.99	446,563	315,979
4001	22	73.48	77.80	73.40	18.89	105.99	53.51	151.67	62.98 to 79.73	487,738	358,015
4003	22	69.80	70.71	67.58	25.34	104.63	35.90	114.89	52.67 to 85.14	405,389	273,942
_____ALL_____	156	71.65	74.17	70.85	23.48	104.69	35.90	151.67	66.97 to 76.01	1,173,320	831,337

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	56	70.98	72.77	70.68	22.16	102.96	41.00	115.92	64.02 to 82.17	1,366,510	965,911
4001	38	69.07	72.66	71.56	21.25	101.54	46.24	115.92	61.74 to 82.92	1,593,310	1,140,204
4003	18	73.54	72.99	67.36	23.93	108.36	41.00	101.10	56.00 to 91.71	887,711	597,958
_____Dry_____											
County	1	48.69	48.69	48.69	00.00	100.00	48.69	48.69	N/A	557,000	271,194
4003	1	48.69	48.69	48.69	00.00	100.00	48.69	48.69	N/A	557,000	271,194
_____Grass_____											
County	81	70.59	72.89	69.73	22.71	104.53	35.90	151.67	63.71 to 76.01	820,564	572,193
4001	30	74.86	79.51	76.12	20.12	104.45	52.89	151.67	66.67 to 79.75	482,543	367,330
4003	51	67.70	69.00	67.95	23.57	101.55	35.90	115.33	59.27 to 75.59	1,019,400	692,701
_____ALL_____	156	71.65	74.17	70.85	23.48	104.69	35.90	151.67	66.97 to 76.01	1,173,320	831,337

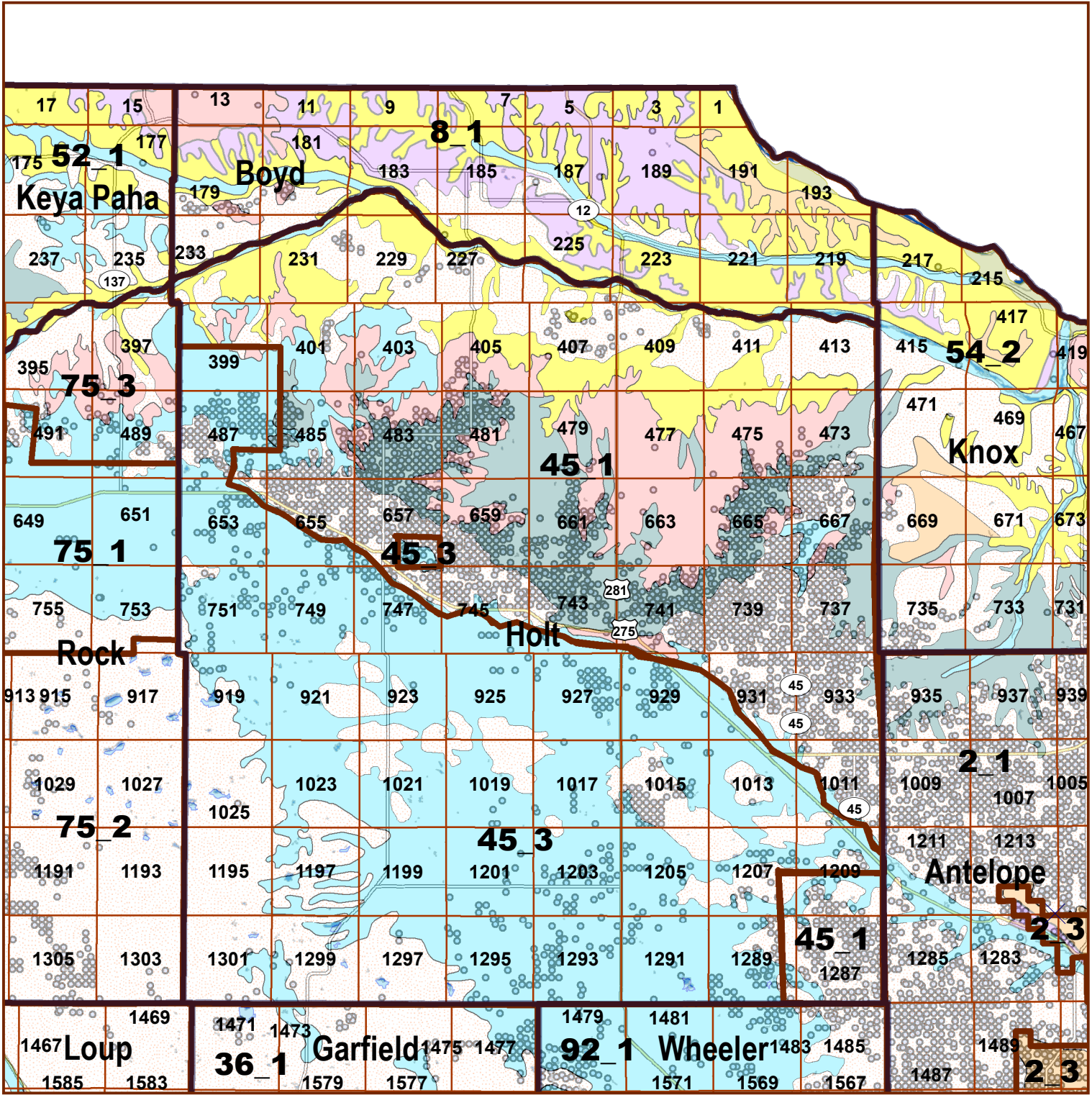
Holt County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	4,800	4,800	4,800	4,800	4,587	4,600	4,396	4,398	4,619
Antelope	1	5,280	5,280	5,250	5,250	5,100	5,100	4,125	3,850	4,979
Knox	2	3,630	3,509	3,373	3,144	2,995	2,875	2,596	2,475	3,112
Boyd	1	3,470	3,470	3,260	3,260	3,080	3,080	2,820	2,820	3,086
Rock	3	n/a	3,700	3,600	3,600	3,500	3,493	3,249	2,718	3,385
Keya Paha	1	3,200	3,200	3,100	3,099	2,800	2,800	2,700	2,700	2,852
Holt	3	n/a	2,682	2,683	2,700	2,500	2,500	2,299	2,291	2,404
Rock	2	n/a	2,700	n/a	2,600	2,500	2,400	2,350	2,200	2,366
Garfield	1	n/a	4,265	4,265	3,640	3,640	3,225	3,225	2,760	3,492
Wheeler	1	3,760	3,680	3,570	3,480	3,390	3,310	3,235	3,140	3,259

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	1,800	1,800	1,800	1,800	1,800	1,799	1,800	1,800	1,800
Antelope	1	3,360	3,240	2,900	2,900	2,575	2,575	1,860	1,530	2,652
Knox	2	2,904	2,824	2,385	2,160	2,110	2,075	2,050	2,035	2,341
Boyd	1	2,310	2,310	2,050	2,050	1,850	1,850	1,670	1,670	2,062
Rock	3	n/a	1,000	975	975	875	840	780	725	849
Keya Paha	1	1,000	1,000	950	950	920	920	870	870	937
Holt	3	n/a	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Rock	2	n/a	n/a	n/a	n/a	875	840	780	725	802
Garfield	1	n/a	1,770	1,770	1,550	1,550	1,290	1,290	1,110	1,435
Wheeler	1	1,785	1,695	1,540	1,470	1,410	1,350	1,270	1,205	1,354

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1,401	1,400	1,303	1,300	1,300	1,301	1,200	1,035	1,181
Antelope	1	1,380	1,350	1,350	1,350	1,350	1,350	1,235	1,180	1,267
Knox	2	1,317	1,314	1,239	1,286	1,280	1,280	1,304	1,308	1,301
Boyd	1	1,380	1,380	1,240	1,240	1,160	1,160	1,150	1,150	1,172
Rock	3	n/a	1,000	940	944	860	813	710	605	731
Keya Paha	1	770	770	770	710	700	700	690	690	695
Holt	3	1,400	1,406	1,306	1,308	1,303	1,302	1,202	794	1,125
Rock	2	n/a	1,000	940	941	860	811	710	580	692
Garfield	1	n/a	1,165	1,165	1,165	1,080	1,025	900	741	800
Wheeler	1	1,375	1,295	1,220	1,150	1,070	1,000	970	878	930

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



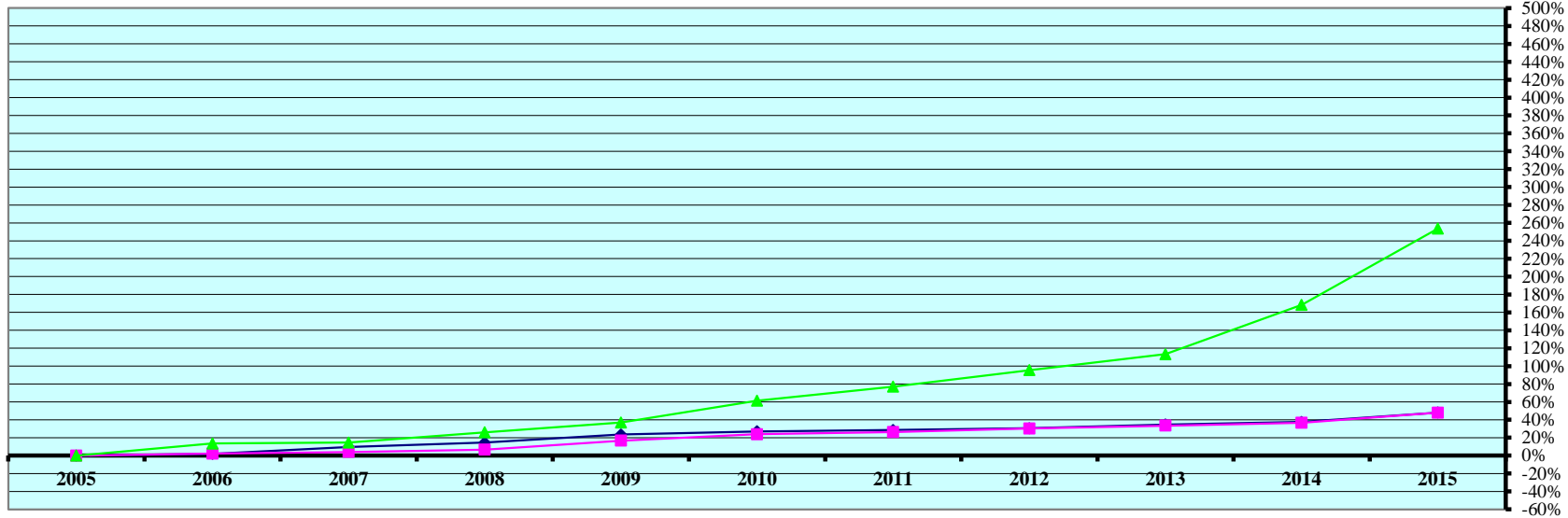
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Holt County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



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
2005	175,799,695	--	--	--	49,355,860	--	--	--	688,302,355	--	--	--
2006	179,327,665	3,527,970	2.01%	2.01%	50,400,175	1,044,315	2.12%	2.12%	781,314,155	93,011,800	13.51%	13.51%
2007	192,879,205	13,551,540	7.56%	9.72%	51,334,170	933,995	1.85%	4.01%	788,740,535	7,426,380	0.95%	14.59%
2008	201,518,285	8,639,080	4.48%	14.63%	52,689,320	1,355,150	2.64%	6.75%	867,132,540	78,392,005	9.94%	25.98%
2009	217,152,240	15,633,955	7.76%	23.52%	57,572,720	4,883,400	9.27%	16.65%	943,391,585	76,259,045	8.79%	37.06%
2010	223,486,560	6,334,320	2.92%	27.13%	61,109,235	3,536,515	6.14%	23.81%	1,110,276,925	166,885,340	17.69%	61.31%
2011	226,009,316	2,522,756	1.13%	28.56%	62,346,570	1,237,335	2.02%	26.32%	1,219,160,065	108,883,140	9.81%	77.13%
2012	229,419,051	3,409,735	1.51%	30.50%	64,316,275	1,969,705	3.16%	30.31%	1,344,700,730	125,540,665	10.30%	95.36%
2013	236,869,025	7,449,974	3.25%	34.74%	65,875,700	1,559,425	2.42%	33.47%	1,467,716,280	123,015,550	9.15%	113.24%
2014	241,716,980	4,847,955	2.05%	37.50%	67,376,430	1,500,730	2.28%	36.51%	1,847,562,010	379,845,730	25.88%	168.42%
2015	260,250,143	18,533,163	7.67%	48.04%	72,964,725	5,588,295	8.29%	47.83%	2,432,963,327	585,401,317	31.69%	253.47%

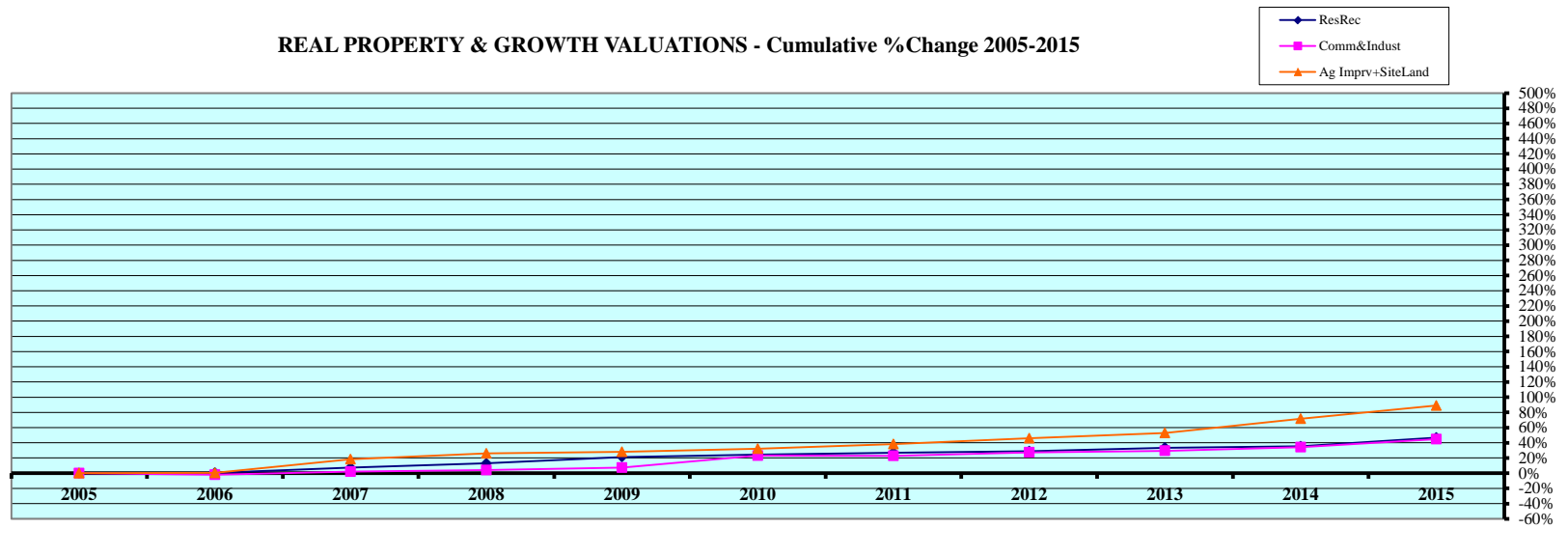
Rate Annual %chg: Residential & Recreational **4.00%** Commercial & Industrial **3.99%** Agricultural Land **13.46%**

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

CHART 1 EXHIBIT 45B Page 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015



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	
2005	175,799,695	2,016,464	1.15%	173,783,231	--	--	49,355,860	1,425,170	2.89%	47,930,690	--	--	
2006	179,327,665	2,535,905	1.41%	176,791,760	0.56%	0.56%	50,400,175	2,055,360	4.08%	48,344,815	-2.05%	-2.05%	
2007	192,879,205	4,384,315	2.27%	188,494,890	5.11%	7.22%	51,334,170	962,013	1.87%	50,372,157	-0.06%	2.06%	
2008	201,518,285	3,061,829	1.52%	198,456,456	2.89%	12.89%	52,689,320	1,265,105	2.40%	51,424,215	0.18%	4.19%	
2009	217,152,240	3,885,439	1.79%	213,266,801	5.83%	21.31%	57,572,720	4,648,152	8.07%	52,924,568	0.45%	7.23%	
2010	223,486,560	5,000,088	2.24%	218,486,472	0.61%	24.28%	61,109,235	322,070	0.53%	60,787,165	5.58%	23.16%	
2011	226,009,316	2,589,131	1.15%	223,420,185	-0.03%	27.09%	62,346,570	1,659,455	2.66%	60,687,115	-0.69%	22.96%	
2012	229,419,051	2,666,660	1.16%	226,752,391	0.33%	28.98%	64,316,275	1,426,043	2.22%	62,890,232	0.87%	27.42%	
2013	236,869,025	2,050,705	0.87%	234,818,320	2.35%	33.57%	65,875,700	1,962,663	2.98%	63,913,037	-0.63%	29.49%	
2014	241,716,980	3,590,033	1.49%	238,126,947	0.53%	35.45%	67,376,430	1,182,810	1.76%	66,193,620	0.48%	34.12%	
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	46.93%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	44.66%	
Rate Ann%chg	4.00%			Resid & Rec. w/o growth			3.99%			C & I w/o growth			1.01%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Agoutbldg & 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
2005	40,466,425	35,673,310	76,139,735	687,025	0.90%	75,452,710	--	--
2006	41,329,855	36,681,020	78,010,875	1,647,285	2.11%	76,363,590	0.29%	0.29%
2007	51,483,280	40,103,155	91,586,435	1,430,590	1.56%	90,155,845	15.57%	18.41%
2008	55,977,110	41,423,915	97,401,025	1,515,170	1.56%	95,885,855	4.69%	25.93%
2009	56,610,290	44,426,250	101,036,540	3,406,920	3.37%	97,629,620	0.23%	28.22%
2010	57,296,800	47,978,325	105,275,125	4,549,175	4.32%	100,725,950	-0.31%	32.29%
2011	58,060,805	53,155,330	111,216,135	5,974,720	5.37%	105,241,415	-0.03%	38.22%
2012	58,886,270	57,266,585	116,152,855	4,998,080	4.30%	111,154,775	-0.06%	45.99%
2013	60,149,430	62,124,850	122,274,280	5,922,105	4.84%	116,352,175	0.17%	52.81%
2014	65,658,455	71,384,040	137,042,495	6,397,390	4.67%	130,645,105	6.85%	71.59%
2015	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	143,886,420	4.99%	88.98%
Rate Ann%chg	5.93%	7.92%	6.91%	Ag Imprv+Site w/o growth			3.24%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land incudes 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.

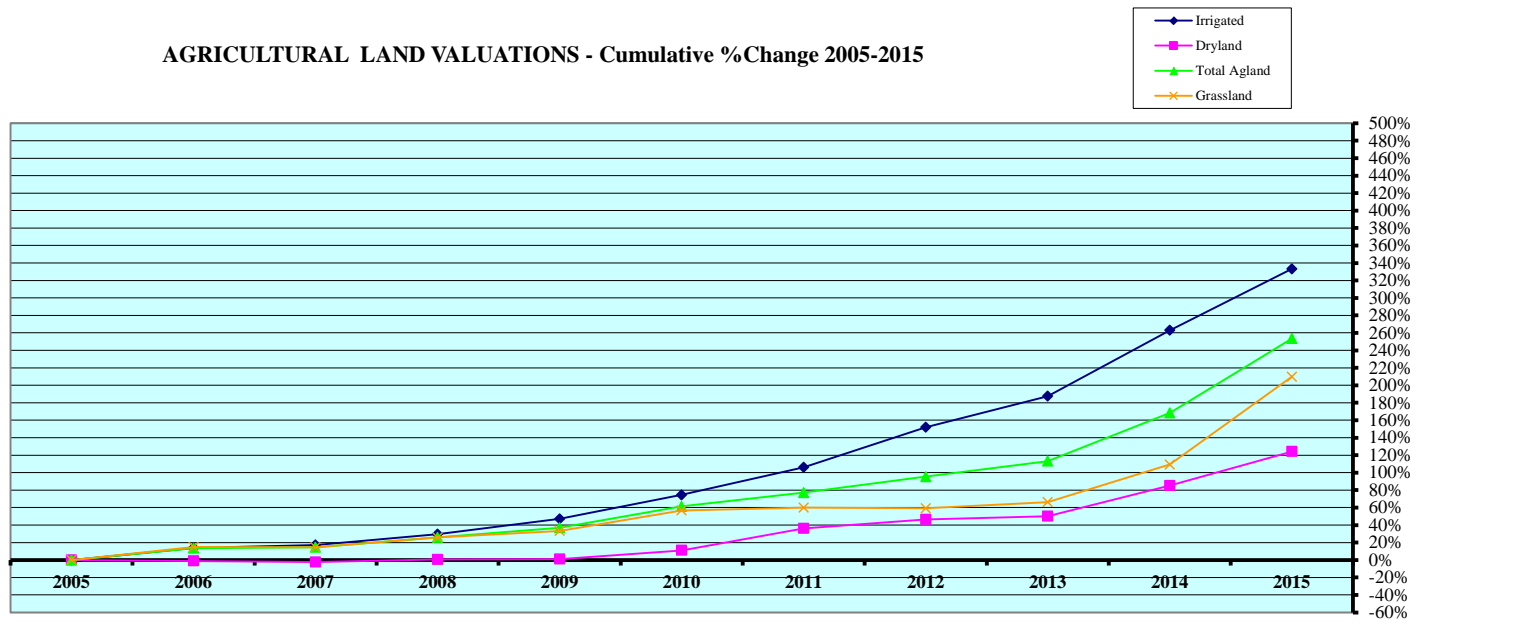
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2016

Cnty# 45
County HOLT

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



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
2005	267,527,185	--	--	--	37,424,250	--	--	--	380,576,720	--	--	--
2006	304,282,260	36,755,075	13.74%	13.74%	37,025,555	-398,695	-1.07%	-1.07%	437,209,255	56,632,535	14.88%	14.88%
2007	313,601,360	9,319,100	3.06%	17.22%	36,588,415	-437,140	-1.18%	-2.23%	435,751,895	-1,457,360	-0.33%	14.50%
2008	346,484,295	32,882,935	10.49%	29.51%	37,605,905	1,017,490	2.78%	0.49%	478,570,140	42,818,245	9.83%	25.75%
2009	393,389,315	46,905,020	13.54%	47.05%	37,806,840	200,935	0.53%	1.02%	507,678,335	29,108,195	6.08%	33.40%
2010	466,936,645	73,547,330	18.70%	74.54%	41,565,850	3,759,010	9.94%	11.07%	596,838,675	89,160,340	17.56%	56.82%
2011	551,392,170	84,455,525	18.09%	106.11%	50,933,795	9,367,945	22.54%	36.10%	608,623,020	11,784,345	1.97%	59.92%
2012	674,129,450	122,737,280	22.26%	151.99%	54,788,240	3,854,445	7.57%	46.40%	605,951,725	-2,671,295	-0.44%	59.22%
2013	769,419,710	95,290,260	14.14%	187.60%	56,180,480	1,392,240	2.54%	50.12%	632,393,295	26,441,570	4.36%	66.17%
2014	971,063,560	201,643,850	26.21%	262.98%	69,367,855	13,187,375	23.47%	85.36%	796,824,450	164,431,155	26.00%	109.37%
2015	1,158,759,536	187,695,976	19.33%	333.14%	83,912,499	14,544,644	20.97%	124.22%	1,178,606,306	381,781,856	47.91%	209.69%

Rate Ann.%chg: Irrigated **15.79%** Dryland **8.41%** Grassland **11.97%**

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
2005	1,965,980	--	--	--	808,220	--	--	--	688,302,355	--	--	--
2006	1,986,055	20,075	1.02%	1.02%	811,030	2,810	0.35%	0.35%	781,314,155	93,011,800	13.51%	13.51%
2007	1,988,235	2,180	0.11%	1.13%	810,630	-400	-0.05%	0.30%	788,740,535	7,426,380	0.95%	14.59%
2008	3,257,195	1,268,960	63.82%	65.68%	1,215,005	404,375	49.88%	50.33%	867,132,540	78,392,005	9.94%	25.98%
2009	3,297,290	40,095	1.23%	67.72%	1,219,805	4,800	0.40%	50.92%	943,391,585	76,259,045	8.79%	37.06%
2010	3,311,660	14,370	0.44%	68.45%	1,624,095	404,290	33.14%	100.95%	1,110,276,925	166,885,340	17.69%	61.31%
2011	6,573,475	3,261,815	98.49%	234.36%	1,637,605	13,510	0.83%	102.62%	1,219,160,065	108,883,140	9.81%	77.13%
2012	6,579,455	5,980	0.09%	234.67%	3,251,860	1,614,255	98.57%	302.35%	1,344,700,730	125,540,665	10.30%	95.36%
2013	6,154,775	-424,680	-6.45%	213.06%	3,568,020	316,160	9.72%	341.47%	1,467,716,280	123,015,550	9.15%	113.24%
2014	6,193,915	39,140	0.64%	215.05%	4,112,230	544,210	15.25%	408.80%	1,847,562,010	379,845,730	25.88%	168.42%
2015	6,444,510	250,595	4.05%	227.80%	5,240,476	1,128,246	27.44%	548.40%	2,432,963,327	585,401,317	31.69%	253.47%

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

Rate Ann.%chg: Total Agric Land **13.46%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (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
2005	268,230,990	244,059	1,099			37,416,100	71,863	521			380,960,095	1,117,007	341		
2006	305,041,400	250,042	1,220	11.00%	11.00%	37,122,600	70,249	528	1.49%	1.49%	437,282,200	1,112,545	393	15.24%	15.24%
2007	314,035,915	252,776	1,242	1.83%	13.04%	36,537,905	69,143	528	0.00%	1.49%	436,276,510	1,110,131	393	-0.01%	15.23%
2008	346,391,725	255,716	1,355	9.04%	23.25%	37,736,415	67,576	558	5.67%	7.25%	478,788,295	1,108,576	432	9.90%	26.64%
2009	392,980,910	261,987	1,500	10.73%	36.48%	37,917,415	65,889	575	3.05%	10.53%	508,920,780	1,103,112	461	6.82%	35.27%
2010	467,056,670	267,662	1,745	16.33%	58.77%	41,822,455	64,532	648	12.62%	24.47%	593,364,115	1,098,545	540	17.08%	58.37%
2011	552,054,755	268,184	2,058	17.97%	87.30%	51,420,370	63,844	805	24.27%	54.69%	608,964,910	1,095,203	556	2.94%	63.03%
2012	677,152,705	274,786	2,464	19.71%	124.22%	54,919,540	61,999	886	9.98%	70.13%	605,509,070	1,089,215	556	-0.02%	63.00%
2013	772,687,380	295,371	2,616	6.16%	138.02%	56,928,565	58,490	973	9.88%	86.94%	629,735,145	1,074,980	586	5.38%	71.76%
2014	969,486,640	299,242	3,240	23.85%	194.78%	73,062,870	54,408	1,343	37.97%	157.92%	797,026,285	1,074,799	742	26.59%	117.43%
2015	1,161,044,556	296,277	3,919	20.96%	256.56%	84,642,866	51,443	1,645	22.53%	216.02%	1,178,689,556	1,079,159	1,092	47.29%	220.25%

Rate Annual %chg Average Value/Acre: 13.56%

12.19%

12.34%

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
2005	1,963,060	62,608	31			808,120	8,100	100			689,378,365	1,503,636	458		
2006	1,979,875	62,623	32	0.83%	0.83%	806,430	8,085	100	-0.03%	-0.03%	782,232,505	1,503,544	520	13.48%	13.48%
2007	1,987,395	62,947	32	-0.14%	0.69%	809,830	8,121	100	-0.02%	-0.05%	789,647,555	1,503,118	525	0.98%	14.58%
2008	3,255,095	63,053	52	63.51%	64.65%	1,214,705	8,111	150	50.19%	50.11%	867,386,235	1,503,031	577	9.85%	25.87%
2009	3,285,455	63,053	52	0.93%	66.18%	1,222,255	8,158	150	0.04%	50.17%	944,326,815	1,502,200	629	8.93%	37.11%
2010	3,318,640	63,260	52	0.68%	67.31%	1,620,495	8,120	200	33.21%	100.04%	1,107,182,375	1,502,118	737	17.25%	60.77%
2011	6,459,455	63,219	102	94.77%	225.87%	1,614,295	8,080	200	0.11%	100.26%	1,220,513,785	1,498,528	814	10.50%	77.65%
2012	6,557,315	64,224	102	-0.07%	225.63%	3,236,070	8,096	400	100.05%	300.62%	1,347,374,700	1,498,320	899	10.41%	96.14%
2013	6,121,865	60,076	102	-0.20%	225.00%	3,549,090	8,883	400	-0.04%	300.44%	1,469,022,045	1,497,800	981	9.07%	113.92%
2014	6,169,290	60,103	103	0.73%	227.37%	3,712,840	9,401	395	-1.15%	295.84%	1,849,457,925	1,497,952	1,235	25.88%	169.30%
2015	6,342,094	60,469	105	2.18%	234.50%	5,209,156	10,421	500	26.58%	401.04%	2,435,928,228	1,497,769	1,626	31.73%	254.74%

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HOLT

Rate Annual %chg Average Value/Acre: 13.50%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 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
10,435	HOLT	184,519,286	9,697,236	7,575,276	260,250,143	62,921,535	10,043,190	0	2,432,963,327	71,996,590	76,458,935	0	3,116,425,518
cnty.sector.value % of total value:		5.92%	0.31%	0.24%	8.35%	2.02%	0.32%		78.07%	2.31%	2.45%		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	12,392,773	1,281,362	355,438	35,652,070	10,627,110	101,440	0	24,292	0	0	0	60,434,485
11.93%	%sector of county sector	6.72%	13.21%	4.69%	13.70%	16.89%	1.01%		0.00%				1.94%
	%sector of municipality	20.51%	2.12%	0.59%	58.99%	17.58%	0.17%		0.04%				100.00%
268	CHAMBERS	417,216	283,657	59,126	6,271,350	761,845	0	0	396,004	0	200	0	8,189,398
2.57%	%sector of county sector	0.23%	2.93%	0.78%	2.41%	1.21%			0.02%		0.00%		0.26%
	%sector of municipality	5.09%	3.46%	0.72%	76.58%	9.30%			4.84%		0.00%		100.00%
48	EMMET	58,755	340	130	986,345	412,935	0	0	0	0	0	0	1,458,505
0.46%	%sector of county sector	0.03%	0.00%	0.00%	0.38%	0.66%							0.05%
	%sector of municipality	4.03%	0.02%	0.01%	67.63%	28.31%							100.00%
387	EWING	476,253	205,034	14,540	6,376,985	1,258,065	0	0	0	0	0	0	8,330,877
3.71%	%sector of county sector	0.26%	2.11%	0.19%	2.45%	2.00%							0.27%
	%sector of municipality	5.72%	2.46%	0.17%	76.55%	15.10%							100.00%
129	INMAN	46,595	64,554	7,433	1,770,160	77,280	0	0	0	0	0	0	1,966,022
1.24%	%sector of county sector	0.03%	0.67%	0.10%	0.68%	0.12%							0.06%
	%sector of municipality	2.37%	3.28%	0.38%	90.04%	3.93%							100.00%
3,705	O'NEILL	5,332,256	1,161,004	652,095	106,553,020	27,705,275	0	0	8,905	0	0	0	141,412,555
35.51%	%sector of county sector	2.89%	11.97%	8.61%	40.94%	44.03%			0.00%				4.54%
	%sector of municipality	3.77%	0.62%	0.46%	75.35%	19.59%			0.01%				100.00%
166	PAGE	82,539	133,950	213,019	2,713,205	482,320	0	0	0	0	0	0	3,625,033
1.59%	%sector of county sector	0.04%	1.38%	2.81%	1.04%	0.77%							0.12%
	%sector of municipality	2.28%	3.70%	5.88%	74.85%	13.31%							100.00%
590	STUART	6,122,818	19,580	1,350	17,219,295	4,089,605	0	0	477,579	160,345	254,910	0	28,345,482
5.65%	%sector of county sector	3.32%	0.20%	0.02%	6.62%	6.50%			0.02%	0.22%	0.33%		0.91%
	%sector of municipality	21.60%	0.07%	0.00%	60.75%	14.43%			1.68%	0.57%	0.90%		100.00%
6,538	Total Municipalities	24,929,205	3,149,481	1,303,131	177,542,430	45,414,435	101,440	0	906,780	160,345	255,110	0	253,762,357
62.65%	%all municip.sect of cnty	13.51%	32.48%	17.20%	68.22%	72.18%	1.01%		0.04%	0.22%	0.33%		8.14%

Cnty#	County
45	HOLT

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

CHART 5

EXHIBIT

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Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 12,394	Value : 3,074,406,475	Growth 25,891,262	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	484	2,545,067	46	718,650	25	533,837	555	3,797,554	
02. Res Improve Land	2,882	23,785,465	273	8,013,840	355	11,882,436	3,510	43,681,741	
03. Res Improvements	2,964	157,053,248	311	27,031,575	429	35,852,332	3,704	219,937,155	
04. Res Total	3,448	183,383,780	357	35,764,065	454	48,268,605	4,259	267,416,450	5,291,022
% of Res Total	80.96	68.58	8.38	13.37	10.66	18.05	34.36	8.70	20.44
05. Com UnImp Land	84	438,730	11	100,520	22	90,360	117	629,610	
06. Com Improve Land	529	3,488,105	34	299,285	80	766,410	643	4,553,800	
07. Com Improvements	544	41,925,909	38	2,713,246	100	13,948,973	682	58,588,128	
08. Com Total	628	45,852,744	49	3,113,051	122	14,805,743	799	63,771,538	1,137,325
% of Com Total	78.60	71.90	6.13	4.88	15.27	23.22	6.45	2.07	4.39
09. Ind UnImp Land	1	48,075	0	0	0	0	1	48,075	
10. Ind Improve Land	2	53,365	2	18,297	6	96,969	10	168,631	
11. Ind Improvements	2	0	2	698,865	6	5,216,095	10	5,914,960	
12. Ind Total	3	101,440	2	717,162	6	5,313,064	11	6,131,666	45,000
% of Ind Total	27.27	1.65	18.18	11.70	54.55	86.65	0.09	0.20	0.17
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	3,448	183,383,780	357	35,764,065	454	48,268,605	4,259	267,416,450	5,291,022
% of Res & Rec Total	80.96	68.58	8.38	13.37	10.66	18.05	34.36	8.70	20.44
Com & Ind Total	631	45,954,184	51	3,830,213	128	20,118,807	810	69,903,204	1,182,325
% of Com & Ind Total	77.90	65.74	6.30	5.48	15.80	28.78	6.54	2.27	4.57
17. Taxable Total	4,079	229,337,964	408	39,594,278	582	68,387,412	5,069	337,319,654	6,473,347
% of Taxable Total	80.47	67.99	8.05	11.74	11.48	20.27	40.90	10.97	25.00

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	8	330,155	6,688,705	0	0	0
20. Industrial	2	53,365	20,592,220	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	8	330,155	6,688,705
20. Industrial	0	0	0	2	53,365	20,592,220
21. Other	0	0	0	0	0	0
22. Total Sch II				10	383,520	27,280,925

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	315	18	99	432

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	307,593	18	805,198	5,258	1,803,167,362	5,286	1,804,280,153
28. Ag-Improved Land	6	205,317	13	343,769	1,909	784,314,473	1,928	784,863,559
29. Ag Improvements	7	420,803	14	578,460	2,018	146,943,846	2,039	147,943,109
30. Ag Total							7,325	2,737,086,821

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	3	3.00	45,000	4	4.00	60,000	
33. HomeSite Improvements	2	0.00	120,345	6	0.00	189,710	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	6	7.92	23,760	12	9.99	29,970	
37. FarmSite Improvements	7	0.00	300,458	14	0.00	388,750	
38. FarmSite Total							
39. Road & Ditches	0	7.61	0	0	4.60	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	26	26.50	397,500	26	26.50	397,500	
32. HomeSite Improv Land	1,125	1,205.27	18,079,050	1,132	1,212.27	18,184,050	
33. HomeSite Improvements	1,157	0.00	63,410,004	1,165	0.00	63,720,059	652,603
34. HomeSite Total				1,191	1,238.77	82,301,609	
35. FarmSite UnImp Land	73	3,268.40	1,826,800	73	3,268.40	1,826,800	
36. FarmSite Improv Land	1,591	3,780.35	8,258,350	1,609	3,798.26	8,312,080	
37. FarmSite Improvements	1,856	0.00	83,533,842	1,877	0.00	84,223,050	18,765,312
38. FarmSite Total				1,950	7,066.66	94,361,930	
39. Road & Ditches	0	18,340.30	0	0	18,352.51	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				3,141	26,657.94	176,663,539	19,417,915

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	887,420	7	898.39	887,420

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,983.77	0.82%	9,522,096	0.85%	4,800.00
46. 1A	16,081.05	6.63%	77,189,040	6.89%	4,800.00
47. 2A1	37,740.14	15.56%	181,152,672	16.17%	4,800.00
48. 2A	26,230.97	10.82%	125,907,138	11.24%	4,799.94
49. 3A1	16,741.43	6.90%	76,797,138	6.86%	4,587.25
50. 3A	86,797.33	35.79%	399,267,718	35.65%	4,600.00
51. 4A1	43,542.64	17.96%	191,406,563	17.09%	4,395.84
52. 4A	13,379.52	5.52%	58,842,967	5.25%	4,397.99
53. Total	242,496.85	100.00%	1,120,085,332	100.00%	4,618.97
Dry					
54. 1D1	642.35	1.56%	1,156,230	1.56%	1,800.00
55. 1D	5,419.99	13.16%	9,755,982	13.17%	1,800.00
56. 2D1	11,118.28	27.00%	20,012,904	27.01%	1,800.00
57. 2D	7,415.29	18.01%	13,347,522	18.01%	1,800.00
58. 3D1	2,833.00	6.88%	5,099,400	6.88%	1,800.00
59. 3D	8,751.41	21.26%	15,746,358	21.25%	1,799.29
60. 4D1	3,477.86	8.45%	6,260,148	8.45%	1,800.00
61. 4D	1,514.27	3.68%	2,725,686	3.68%	1,800.00
62. Total	41,172.45	100.00%	74,104,230	100.00%	1,799.85
Grass					
63. 1G1	951.91	0.23%	1,270,418	0.27%	1,334.60
64. 1G	9,797.42	2.38%	13,398,426	2.87%	1,367.55
65. 2G1	20,724.33	5.04%	26,414,403	5.66%	1,274.56
66. 2G	23,054.93	5.61%	29,517,973	6.33%	1,280.33
67. 3G1	7,124.45	1.73%	8,974,581	1.92%	1,259.69
68. 3G	82,958.48	20.19%	104,135,517	22.32%	1,255.27
69. 4G1	114,853.95	27.95%	136,059,299	29.17%	1,184.63
70. 4G	151,437.46	36.85%	146,717,149	31.45%	968.83
71. Total	410,902.93	100.00%	466,487,766	100.00%	1,135.27
Irrigated Total					
	242,496.85	34.19%	1,120,085,332	67.29%	4,618.97
Dry Total					
	41,172.45	5.80%	74,104,230	4.45%	1,799.85
Grass Total					
	410,902.93	57.93%	466,487,766	28.02%	1,135.27
72. Waste	8,598.86	1.21%	859,886	0.05%	100.00
73. Other	6,171.66	0.87%	3,088,678	0.19%	500.46
74. Exempt	14.18	0.00%	0	0.00%	0.00
75. Market Area Total	709,342.75	100.00%	1,664,625,892	100.00%	2,346.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.70	1.89%	3,360	1.99%	4,800.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	26.61	71.90%	122,406	72.67%	4,600.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.70	26.21%	42,680	25.34%	4,400.00
53. Total	37.01	100.00%	168,446	100.00%	4,551.36
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	6.74	0.50%	9,337	0.61%	1,385.31
64. 1G	11.98	0.88%	11,390	0.75%	950.75
65. 2G1	17.05	1.26%	22,109	1.45%	1,296.72
66. 2G	89.13	6.57%	107,285	7.04%	1,203.69
67. 3G1	6.00	0.44%	7,800	0.51%	1,300.00
68. 3G	392.56	28.93%	495,016	32.49%	1,260.99
69. 4G1	360.27	26.55%	430,847	28.28%	1,195.90
70. 4G	473.06	34.87%	439,620	28.86%	929.31
71. Total	1,356.79	100.00%	1,523,404	100.00%	1,122.80
Irrigated Total	37.01	2.50%	168,446	9.81%	4,551.36
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	1,356.79	91.73%	1,523,404	88.76%	1,122.80
72. Waste	45.44	3.07%	4,544	0.26%	100.00
73. Other	39.82	2.69%	19,910	1.16%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,479.06	100.00%	1,716,304	100.00%	1,160.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	239.29	0.45%	641,795	0.50%	2,682.08
47. 2A1	1,348.39	2.53%	3,617,461	2.82%	2,682.80
48. 2A	877.72	1.64%	2,369,844	1.85%	2,700.00
49. 3A1	3,546.35	6.65%	8,865,875	6.91%	2,500.00
50. 3A	19,596.27	36.72%	48,981,318	38.18%	2,499.52
51. 4A1	25,604.40	47.98%	58,875,278	45.89%	2,299.42
52. 4A	2,153.34	4.04%	4,933,303	3.85%	2,291.00
53. Total	53,365.76	100.00%	128,284,874	100.00%	2,403.88
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	217.73	2.30%	391,914	2.30%	1,800.00
56. 2D1	189.10	2.00%	340,380	2.00%	1,800.00
57. 2D	565.33	5.97%	1,017,594	5.97%	1,800.00
58. 3D1	1,324.28	13.98%	2,383,704	13.98%	1,800.00
59. 3D	4,630.08	48.87%	8,334,144	48.87%	1,800.00
60. 4D1	2,095.98	22.12%	3,772,764	22.12%	1,800.00
61. 4D	451.00	4.76%	811,800	4.76%	1,800.00
62. Total	9,473.50	100.00%	17,052,300	100.00%	1,800.00
Grass					
63. 1G1	49.00	0.01%	68,600	0.01%	1,400.00
64. 1G	345.13	0.05%	458,307	0.06%	1,327.93
65. 2G1	869.51	0.13%	1,116,809	0.15%	1,284.41
66. 2G	4,845.49	0.73%	6,184,015	0.84%	1,276.24
67. 3G1	7,301.47	1.10%	8,986,485	1.22%	1,230.78
68. 3G	146,276.56	21.99%	185,503,993	25.09%	1,268.17
69. 4G1	342,756.58	51.52%	408,233,436	55.21%	1,191.03
70. 4G	162,835.81	24.48%	128,922,921	17.43%	791.74
71. Total	665,279.55	100.00%	739,474,566	100.00%	1,111.52
Irrigated Total					
	53,365.76	6.79%	128,284,874	14.38%	2,403.88
Dry Total					
	9,473.50	1.21%	17,052,300	1.91%	1,800.00
Grass Total					
	665,279.55	84.65%	739,474,566	82.87%	1,111.52
72. Waste	53,538.58	6.81%	5,353,858	0.60%	100.00
73. Other	4,276.37	0.54%	2,138,185	0.24%	500.00
74. Exempt	140.39	0.02%	0	0.00%	0.00
75. Market Area Total	785,933.76	100.00%	892,303,783	100.00%	1,135.34

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	0.00	0.00%	0	0.00%	0.00
49. 3A1	30.49	15.69%	76,225	16.78%	2,500.00
50. 3A	6.16	3.17%	15,400	3.39%	2,500.00
51. 4A1	157.68	81.14%	362,664	79.83%	2,300.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	194.33	100.00%	454,289	100.00%	2,337.72
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	56.56	32.67%	101,808	32.67%	1,800.00
59. 3D	51.08	29.50%	91,944	29.50%	1,800.00
60. 4D1	65.49	37.83%	117,882	37.83%	1,800.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	173.13	100.00%	311,634	100.00%	1,800.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	43.30	5.03%	43,666	4.36%	1,008.45
68. 3G	337.57	39.24%	400,041	39.96%	1,185.06
69. 4G1	463.36	53.86%	538,203	53.76%	1,161.52
70. 4G	16.00	1.86%	19,200	1.92%	1,200.00
71. Total	860.23	100.00%	1,001,110	100.00%	1,163.77
Irrigated Total					
Irrigated Total	194.33	15.35%	454,289	25.56%	2,337.72
Dry Total					
Dry Total	173.13	13.67%	311,634	17.53%	1,800.00
Grass Total					
Grass Total	860.23	67.94%	1,001,110	56.33%	1,163.77
72. Waste	22.45	1.77%	2,245	0.13%	100.00
73. Other	16.05	1.27%	8,025	0.45%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,266.19	100.00%	1,777,303	100.00%	1,403.66

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	16.73	76,958	3.13	15,024	296,074.09	1,248,900,959	296,093.95	1,248,992,941
77. Dry Land	0.00	0	35.70	64,260	50,783.38	91,403,904	50,819.08	91,468,164
78. Grass	295.55	360,667	958.89	970,475	1,077,145.06	1,207,155,704	1,078,399.50	1,208,486,846
79. Waste	4.00	400	26.68	2,668	62,174.65	6,217,465	62,205.33	6,220,533
80. Other	12.25	6,125	13.14	6,570	10,478.51	5,242,103	10,503.90	5,254,798
81. Exempt	0.00	0	0.00	0	154.57	0	154.57	0
82. Total	328.53	444,150	1,037.54	1,058,997	1,496,655.69	2,558,920,135	1,498,021.76	2,560,423,282

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	296,093.95	19.77%	1,248,992,941	48.78%	4,218.23
Dry Land	50,819.08	3.39%	91,468,164	3.57%	1,799.88
Grass	1,078,399.50	71.99%	1,208,486,846	47.20%	1,120.63
Waste	62,205.33	4.15%	6,220,533	0.24%	100.00
Other	10,503.90	0.70%	5,254,798	0.21%	500.27
Exempt	154.57	0.01%	0	0.00%	0.00
Total	1,498,021.76	100.00%	2,560,423,282	100.00%	1,709.20

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	107	312,220	598	2,394,721	607	34,342,069	714	37,049,010	1,006,660
83.2 Chambers	51	193,010	174	858,643	175	4,500,979	226	5,552,632	19,725
83.3 Emmet / Inman	56	41,115	103	156,340	107	2,655,905	163	2,853,360	0
83.4 Ewing	25	107,606	205	1,184,806	207	7,022,048	232	8,314,460	0
83.5 O'Neill	143	1,606,526	1,429	17,148,096	1,482	89,926,885	1,625	108,681,507	1,747,667
83.6 Page	35	23,145	99	90,355	99	2,632,352	134	2,745,852	0
83.7 Rural	89	1,263,717	635	20,189,745	755	63,028,262	844	84,481,724	2,095,115
83.8 Stuart	49	250,215	267	1,659,035	272	15,828,655	321	17,737,905	421,855
84 Residential Total	555	3,797,554	3,510	43,681,741	3,704	219,937,155	4,259	267,416,450	5,291,022

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	21	137,385	141	755,670	145	10,191,295	166	11,084,350	406,974
85.2	Chambers	6	8,695	29	35,925	29	752,428	35	797,048	0
85.3	Emmet / Inman	5	4,560	15	9,245	16	451,885	21	465,690	0
85.4	Ewing	7	13,525	35	65,905	37	1,244,275	44	1,323,705	33,855
85.5	O'Neill	36	301,105	245	2,488,915	249	24,913,551	285	27,703,571	353,007
85.6	Page	3	2,780	14	7,260	15	481,237	18	491,277	0
85.7	Rural	35	198,395	121	1,164,986	147	22,327,407	182	23,690,788	161,510
85.8	Stuart	5	11,240	53	194,525	54	4,141,010	59	4,346,775	226,979
86	Commercial Total	118	677,685	653	4,722,431	692	64,503,088	810	69,903,204	1,182,325

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	868.82	0.23%	1,217,553	0.27%	1,401.39
88. 1G	9,386.37	2.46%	13,144,837	2.92%	1,400.42
89. 2G1	19,864.00	5.21%	25,880,238	5.75%	1,302.87
90. 2G	22,318.35	5.86%	29,020,243	6.45%	1,300.29
91. 3G1	6,698.32	1.76%	8,706,616	1.93%	1,299.82
92. 3G	77,627.63	20.38%	100,975,554	22.44%	1,300.77
93. 4G1	111,496.63	29.27%	133,834,392	29.74%	1,200.34
94. 4G	132,670.30	34.83%	137,268,161	30.50%	1,034.66
95. Total	380,930.42	100.00%	450,047,594	100.00%	1,181.44
CRP					
96. 1C1	14.15	0.72%	18,395	0.76%	1,300.00
97. 1C	60.08	3.07%	78,104	3.21%	1,300.00
98. 2C1	130.00	6.65%	169,000	6.95%	1,300.00
99. 2C	161.80	8.28%	210,340	8.65%	1,300.00
100. 3C1	72.00	3.68%	90,900	3.74%	1,262.50
101. 3C	646.35	33.06%	817,713	33.63%	1,265.12
102. 4C1	777.21	39.75%	934,852	38.45%	1,202.83
103. 4C	93.44	4.78%	112,128	4.61%	1,200.00
104. Total	1,955.03	100.00%	2,431,432	100.00%	1,243.68
Timber					
105. 1T1	68.94	0.25%	34,470	0.25%	500.00
106. 1T	350.97	1.25%	175,485	1.25%	500.00
107. 2T1	730.33	2.61%	365,165	2.61%	500.00
108. 2T	574.78	2.05%	287,390	2.05%	500.00
109. 3T1	354.13	1.26%	177,065	1.26%	500.00
110. 3T	4,684.50	16.72%	2,342,250	16.72%	500.00
111. 4T1	2,580.11	9.21%	1,290,055	9.21%	500.00
112. 4T	18,673.72	66.65%	9,336,860	66.65%	500.00
113. Total	28,017.48	100.00%	14,008,740	100.00%	500.00
<hr/>					
Grass Total	380,930.42	92.71%	450,047,594	96.48%	1,181.44
CRP Total	1,955.03	0.48%	2,431,432	0.52%	1,243.68
Timber Total	28,017.48	6.82%	14,008,740	3.00%	500.00
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114. Market Area Total	410,902.93	100.00%	466,487,766	100.00%	1,135.27

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	6.63	0.53%	9,282	0.63%	1,400.00
88. 1G	6.00	0.48%	8,400	0.57%	1,400.00
89. 2G1	16.98	1.36%	22,074	1.50%	1,300.00
90. 2G	78.40	6.28%	101,920	6.94%	1,300.00
91. 3G1	6.00	0.48%	7,800	0.53%	1,300.00
92. 3G	373.42	29.89%	485,446	33.03%	1,300.00
93. 4G1	358.16	28.67%	429,792	29.25%	1,200.00
94. 4G	403.60	32.31%	404,890	27.55%	1,003.20
95. Total	1,249.19	100.00%	1,469,604	100.00%	1,176.45
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.11	0.10%	55	0.10%	500.00
106. 1T	5.98	5.56%	2,990	5.56%	500.00
107. 2T1	0.07	0.07%	35	0.07%	500.00
108. 2T	10.73	9.97%	5,365	9.97%	500.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	19.14	17.79%	9,570	17.79%	500.00
111. 4T1	2.11	1.96%	1,055	1.96%	500.00
112. 4T	69.46	64.55%	34,730	64.55%	500.00
113. Total	107.60	100.00%	53,800	100.00%	500.00
<hr/>					
Grass Total	1,249.19	92.07%	1,469,604	96.47%	1,176.45
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	107.60	7.93%	53,800	3.53%	500.00
<hr/>					
114. Market Area Total	1,356.79	100.00%	1,523,404	100.00%	1,122.80

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	49.00	0.01%	68,600	0.01%	1,400.00
88. 1G	315.53	0.05%	443,507	0.06%	1,405.59
89. 2G1	845.89	0.13%	1,104,999	0.15%	1,306.32
90. 2G	4,652.57	0.72%	6,085,155	0.84%	1,307.91
91. 3G1	6,462.84	1.00%	8,418,690	1.16%	1,302.63
92. 3G	139,233.71	21.61%	181,291,592	25.02%	1,302.07
93. 4G1	333,215.93	51.72%	400,414,736	55.27%	1,201.67
94. 4G	159,443.41	24.75%	126,659,221	17.48%	794.38
95. Total	644,218.88	100.00%	724,486,500	100.00%	1,124.60
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	3.00	0.05%	3,900	0.05%	1,300.00
100. 3C1	185.60	3.13%	241,280	3.25%	1,300.00
101. 3C	864.47	14.60%	1,123,211	15.14%	1,299.31
102. 4C1	4,071.56	68.77%	5,084,155	68.54%	1,248.70
103. 4C	796.00	13.44%	965,500	13.02%	1,212.94
104. Total	5,920.63	100.00%	7,418,046	100.00%	1,252.91
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	29.60	0.20%	14,800	0.20%	500.00
107. 2T1	23.62	0.16%	11,810	0.16%	500.00
108. 2T	189.92	1.25%	94,960	1.25%	500.00
109. 3T1	653.03	4.31%	326,515	4.31%	500.00
110. 3T	6,178.38	40.81%	3,089,190	40.81%	500.00
111. 4T1	5,469.09	36.12%	2,734,545	36.12%	500.00
112. 4T	2,596.40	17.15%	1,298,200	17.15%	500.00
113. Total	15,140.04	100.00%	7,570,020	100.00%	500.00
<hr/>					
Grass Total	644,218.88	96.83%	724,486,500	97.97%	1,124.60
CRP Total	5,920.63	0.89%	7,418,046	1.00%	1,252.91
Timber Total	15,140.04	2.28%	7,570,020	1.02%	500.00
<hr/>					
114. Market Area Total	665,279.55	100.00%	739,474,566	100.00%	1,111.52

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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	27.52	3.57%	35,776	3.74%	1,300.00
92. 3G	289.07	37.52%	375,791	39.30%	1,300.00
93. 4G1	437.89	56.83%	525,468	54.95%	1,200.00
94. 4G	16.00	2.08%	19,200	2.01%	1,200.00
95. Total	770.48	100.00%	956,235	100.00%	1,241.09
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
109. 3T1	15.78	17.58%	7,890	17.58%	500.00
110. 3T	48.50	54.04%	24,250	54.04%	500.00
111. 4T1	25.47	28.38%	12,735	28.38%	500.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	89.75	100.00%	44,875	100.00%	500.00
<hr/>					
Grass Total	770.48	89.57%	956,235	95.52%	1,241.09
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	89.75	10.43%	44,875	4.48%	500.00
<hr/>					
114. Market Area Total	860.23	100.00%	1,001,110	100.00%	1,163.77

2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

45 Holt

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	260,250,143	267,416,450	7,166,307	2.75%	5,291,022	0.72%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	71,996,590	82,301,609	10,305,019	14.31%	652,603	13.41%
04. Total Residential (sum lines 1-3)	332,246,733	349,718,059	17,471,326	5.26%	5,943,625	3.47%
05. Commercial	62,921,535	63,771,538	850,003	1.35%	1,137,325	-0.46%
06. Industrial	10,043,190	6,131,666	-3,911,524	-38.95%	45,000	-39.40%
07. Ag-Farmsite Land, Outbuildings	76,458,935	94,361,930	17,902,995	23.42%	18,765,312	-1.13%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	149,423,660	164,265,134	14,841,474	9.93%	19,947,637	-3.42%
10. Total Non-Agland Real Property	481,670,393	513,983,193	32,312,800	6.71%	25,891,262	1.33%
11. Irrigated	1,158,759,536	1,248,992,941	90,233,405	7.79%		
12. Dryland	83,912,499	91,468,164	7,555,665	9.00%		
13. Grassland	1,178,606,306	1,208,486,846	29,880,540	2.54%		
14. Wasteland	6,444,510	6,220,533	-223,977	-3.48%		
15. Other Agland	5,240,476	5,254,798	14,322	0.27%		
16. Total Agricultural Land	2,432,963,327	2,560,423,282	127,459,955	5.24%		
17. Total Value of all Real Property (Locally Assessed)	2,914,633,720	3,074,406,475	159,772,755	5.48%	25,891,262	4.59%

2016 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:
	\$270,700
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:
	\$7,000 for Vanguard to revalue an ethanol plant. \$4,500 for the assessor vehicle.
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:
	\$24,500 for Vanguard, \$11,245 for GIS, \$1,500 for repairs.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	\$2,500

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Are cadastral maps currently being used?
	yes
4.	If so, who maintains the Cadastral Maps?
	Deputy Assessor along with the assessor and a clerk.
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes – www.holt.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	Vanguard

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Atkinson, Ewing, O’Neill, Stuart, Chambers and Page
4.	When was zoning implemented?
	1998

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
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, just the parcels that they are contracted to reappraise.

2016 Residential Assessment Survey for Holt County

1.	Valuation data collection done by:																				
	Assessor and Deputy and staff																				
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>O'Neill- all improved and unimproved properties located within the City of O'Neill. Population of approximately 3,733. Public school as well as a Catholic school. The town offers a variety of jobs, services and goods.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Atkinson- all improved and unimproved properties located within the Village of Atkinson. Population of approximately 1,550, public school, variety of jobs, services and goods. Located on the junction of HWY's 20 & 11.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Stuart- all improved and unimproved properties located within the Village of Stuart. Population of approximately 625. Economic Development Corporation has bought several of the older houses, removed the improvements and resells the vacant lot. Nursing Home and assisted living, grocery store, gas station, lumberyard, bank, café, butcher shop, furniture store, insurance agency, and a six unit motel.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Ewing- all improved and unimproved properties located within the Village of Ewing. Population of approximately 422. Public school, grocery store, bar, post office, bank, feed stores, electrician shop, gas station, 4 unit motel.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Page- all improved and unimproved properties located within the Village of Page. Population of approximately 157. Café/Bar, bank, clinic, feed & trailer store, Coop, electrician shop.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Chambers- all improved and unimproved properties located within the Village of Chambers. Population of approximately 333, public school, Coop/Gas Station, grocery store, bank, mechanic shop, bar, vet clinic, legion hall, church, feed store.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Inman- all improved and unimproved properties located within the Village of Inman. Population of approximately 148. Post office, grocery store, bar, church. Emmet- all improved and unimproved properties located within the Village of Emmet. Population of approximately 97. Located on HWY 20 eight miles west of O'Neill. Post office, Coop, and hay company.</td> </tr> <tr> <td style="text-align: center;">09</td> <td>Acreage - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	O'Neill- all improved and unimproved properties located within the City of O'Neill. Population of approximately 3,733. Public school as well as a Catholic school. The town offers a variety of jobs, services and goods.	02	Atkinson- all improved and unimproved properties located within the Village of Atkinson. Population of approximately 1,550, public school, variety of jobs, services and goods. Located on the junction of HWY's 20 & 11.	03	Stuart- all improved and unimproved properties located within the Village of Stuart. Population of approximately 625. Economic Development Corporation has bought several of the older houses, removed the improvements and resells the vacant lot. Nursing Home and assisted living, grocery store, gas station, lumberyard, bank, café, butcher shop, furniture store, insurance agency, and a six unit motel.	04	Ewing- all improved and unimproved properties located within the Village of Ewing. Population of approximately 422. Public school, grocery store, bar, post office, bank, feed stores, electrician shop, gas station, 4 unit motel.	05	Page- all improved and unimproved properties located within the Village of Page. Population of approximately 157. Café/Bar, bank, clinic, feed & trailer store, Coop, electrician shop.	06	Chambers- all improved and unimproved properties located within the Village of Chambers. Population of approximately 333, public school, Coop/Gas Station, grocery store, bank, mechanic shop, bar, vet clinic, legion hall, church, feed store.	07	Inman- all improved and unimproved properties located within the Village of Inman. Population of approximately 148. Post office, grocery store, bar, church. Emmet- all improved and unimproved properties located within the Village of Emmet. Population of approximately 97. Located on HWY 20 eight miles west of O'Neill. Post office, Coop, and hay company.	09	Acreage - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.	Ag	Agricultural homes and outbuildings
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.																				
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																				
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to Atkinson, Stuart, Chambers and Ewing which has their own schedule.																				
5.	Are individual depreciation tables developed for each valuation grouping?																				

	At this time the valuation grouping of Atkinson, Stuart, Chambers and Ewing has their own individual depreciation table. All other valuation groupings are on the same table.																																																						
6.	Describe the methodology used to determine the residential lot values?																																																						
	The lot values were established by completing a vacant lot sales study using a price per square foot analysis.																																																						
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	For 2017 we will reassess Page, Emmet, Inman and possibly start on a portion of the city of O'Neill. Along with the next townships in the six year review and any new pickup work.																																																						

2016 Commercial Assessment Survey for Holt County

1.	Valuation data collection done by:																		
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2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Unique properties would be valued by a contracted appraiser. Similar properties in surrounding counties would be used as comparables as well as properties statewide.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		

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5.	Are individual depreciation tables developed for each valuation grouping?																																																	
	Not at this time, however depreciation tables will be developed in the future.																																																	
6.	Describe the methodology used to determine the commercial lot values.																																																	
	The lot values were established by completing a vacant lot sales study using a price per square foot analysis.																																																	
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	For 2016, if we add any new commercial property or adjust any commercial parcels we are using the 2008 Vanguard costing table. The program physically depreciates the building and then uses the same economic depreciation that was rolled over from Terra Scan. Also, I have talked to Ron Elliott from Professional Property Valuation Services. They are going to come talk to me about reassessing commercial parcels in Holt County.																																																	

2016 Agricultural Assessment Survey for Holt County

1.	Valuation data collection done by:																	
		Entire assessment staff																
2.	List each market area, and describe the location and the specific characteristics that make each unique.																	
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3.	Describe the process used to determine and monitor market areas.																	
		The market areas are developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.																
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.																	
		Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. These properties are also reviewed by the assessor through questionnaires and on site inspections.																
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?																	
		Farm home sites carry the same value as rural residential home sites that are located in the acreage neighborhood of 4501. Acreages contain fifteen acres or less. Neighborhood 4501 is described as the two top tier and two bottom tier of townships in Holt County. Other acreages in Holt County have a higher first acre value based on a acreage sales study.																
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.																	
		All cropland is valued as grass, all of the parcel is valued at 100% of agricultural land based on sales.																
		<i>If your county has special value applications, please answer the following</i>																

7a.	How many special valuation applications are on file?
	N/A
7b.	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>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	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 Department of Property Assessment and Taxation on or before October 31 each year.

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

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

Cadastral maps are maintained by the deputy assessor and the clerk processing the transfer statements. Photo background of the cadastral maps is 1966. Ownership and descriptions are kept current by the deputy assessor and said clerk. A contract has been entered into with GIS Workshop for conversion to the new soil survey and continuing data maintenance and retention.

Reports are generated as follows:

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

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

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

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

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

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

Personal property schedules are to be filed by May 1 to be timely. In early April, ads are placed in the local newspapers and news releases given to the local radio to remind taxpayers of the filing deadline, the necessary documentation to submit, and of the penalties for not filing in a timely manner. Schedules filed after May 1 and before June 1 receive a 10% penalty. Filings after June 1 receive a 25% penalty. In 2016 the personal property schedules will be placed on a county website. The property owners can adjust the schedules and electronically send them or print them and bring them to the office. Verification is achieved from depreciation worksheets and personal contacts with owners.

Real property is up-dated annually through pick-up work and maintenance. Pick-up work 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 received where permits are not required. Personal observation by the staff also triggers flags for possible required changes.

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

The median level of assessment for residential real property in Holt County for 2015 is 95%.

The median level of assessment of commercial/industrial properties for 2015 is 100%.

The median level of assessment of agricultural property for 2015 is 75%.

The first six year review for Holt County was completed in July of 2014.

Holt County will be making a change in CAMA systems. Vanguard will be starting the conversion process in September of 2014.

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.

During the fall of 2015 we will start the second six year review for Holt County. We will be re-grading rural buildings using the Vanguard Cama System as well as personally inspecting rural parcels that have buildings. Rural parcels that do not have buildings will be inspected for land use changes by looking at each parcel with the most current GIS Aerial imagery.

Residential parcels in Ewing and Chambers will be re-graded and reassessed using the Vanguard Cama System. A depreciation study from each community will be completed to determine how physical depreciation will be applied to residential parcels. New residential lot values will be determined by using a front foot lot value method.

The ethanol plant in Atkinson as well as the ethanol tank facility in O'Neill will be reassessed by Vanguard in the fall of 2015. The new value will be placed on the tax roll in 2016.

2016 and 2017 will still be busy getting used to the Vanguard system. The six year review process will continue. Sales will continue to be studied, adjustments to assessed values will be based on the market.

Respectfully

Timothy L. Wallinger
Holt County Assessor
July 27, 2015