

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HOLT COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 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

Table of Contents

2017 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- PTA's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

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:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
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 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.

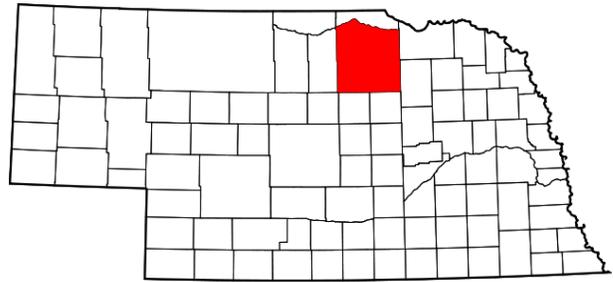
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

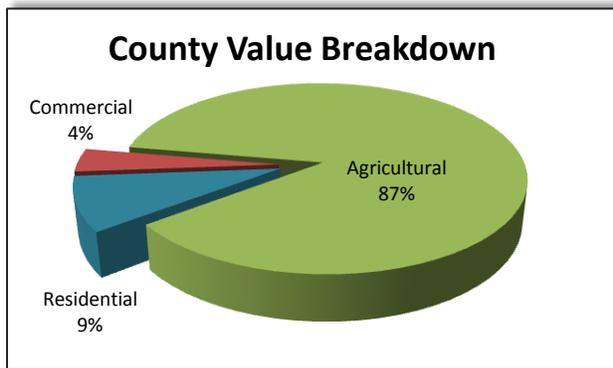
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,412 miles, Holt had 10,313 residents, per the Census Bureau Quick Facts for 2015, a slight population decline from the 2010 US Census. In a review of the past fifty-five years, Holt has seen a steady drop in population of 25% (Nebraska Department of Economic Development). Reports indicated that 72% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Holt convene in and around O’Neill and Atkinson. Per the latest information available from the U.S. Census Bureau, there were 412 employer establishments in Holt. Countywide employment was at 5,801 people, a 3% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
ATKINSON	1,244	1,245	0%
CHAMBERS	333	268	-20%
EMMET	77	48	-38%
EWING	433	387	-11%
INMAN	148	129	-13%
O'NEILL	3,733	3,705	-1%
PAGE	157	166	6%
STUART	645	590	-9%

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). Grassland 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).

An ethanol plant located in Atkinson also contributes to the local economy.

2017 Residential Correlation for Holt County

Assessment Actions

Holt County continues their conversion to a new CAMA vendor Vanguard. For 2017, twenty-three percent of the residential is valued with Vanguard. For 2018, it is expected to be ninety percent. Valuation groups 05 and 07 were reassessed for 2017. Lot values in neighborhoods within valuation grouping 01 as well as lots in valuation groups 02, 03, and 07 were moved to front foot values.

As part of the six-year review cycle each year a portion of the geo codes have the rural improvements physically reviewed and inspected.

Description of Analysis

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

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

Analysis of the statistical profile supports a level of value within the acceptable range. The median measure is within the range, while the weighted mean is just under and the mean is over the range. Both the PRD and the COD are above the prescribed parameters. However, these qualitative measures as well as the mean can be attributed to low dollar sales. By hypothetically removing the sales of \$10,000 and less, all three of these measures improve significantly.

The 2017 Abstract to the 2016 Certificate of Taxes Levied Form 45 compared to the change in the sales file indicates sold and unsold properties are being treated in a similar manner. This correlation supports the use of the median in determining the level of value for the class.

2017 Residential Correlation for Holt County

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 accurate when compared with the property record cards.

The frequency and completeness of the review cycle was also examined. Holt County is a large county with several villages and towns spread throughout. The county assessor has a very good plan in place that every parcel is physically reviewed and inspected within a six-year cycle. Most recently for 2017, a portion of O'Neill was reviewed along with Page, Inman and Emmet. As each valuation group is reviewed a lot study, new depreciation and costing is put on. Farm homes and outbuildings are also 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 stratification of the valuation groupings demonstrates that all groupings with a sufficient number of sales have met an acceptable level of value. The statistical analysis and a review of the assessment practices indicate that there is uniformity and equalization with the assessment of the residential property. Holt County complies with professionally accepted mass appraisal standards.

2017 Residential Correlation for Holt County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	134	92.14	101.18	91.92	25.82	110.07
02	34	93.76	104.07	88.50	22.07	117.59
03	12	95.28	99.30	96.32	10.44	103.09
04	15	92.59	104.83	82.03	32.88	127.79
05	8	107.91	116.39	95.17	29.78	122.30
06	15	97.01	112.48	75.18	45.27	149.61
07	4	99.03	98.83	89.27	19.63	110.71
09	23	92.71	147.95	92.52	77.92	159.91
<u>ALL</u>	245	92.89	107.25	91.00	31.42	117.88

Level of Value

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

2017 Commercial Correlation for Holt County

Assessment Actions

In 2016, the county hired a contract appraiser to review and revalue all commercial properties within the county. For 2017 valuation group 01 has been completed and placed on the assessment roll with a new lot study, updated costing and depreciation. For 2018, the remaining valuation groups in the commercial class will be completed.

Description of Analysis

Currently there are eight valuation groups within the commercial class.

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

The commercial statistical profile reveals forty-eight qualified sales, comprised of seven of the eight valuation groupings. As mentioned in the assessment actions above the commercial class is currently being reviewed and inspected with only valuation group 01 completed for 2017.

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 county's inspection and review cycle for all real property was discussed with the county assessor. In 2016, a contract was signed with a contract appraiser for the review and revaluation

2017 Commercial Correlation for Holt County

of the commercial class of property. For 2017 valuation group 01 was completed with the remaining groups to be completed for 2018.

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. The commercial class of property is currently being reappraised and the valuation groups are being re-examined to ensure the groups being utilized represent true economic areas within the county.

Equalization and Quality of Assessment

Valuation grouping substratum indicates that only valuation group 01-O'Neill is within the acceptable range. As noted earlier the entire commercial class is being reviewed and revalued with the remainder of parcels scheduled to be put on for 2018.

All analysis and assessment practices indicate that Holt County is in compliance with acceptable mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	17	98.79	101.19	100.99	12.35	100.20
02	11	78.00	87.05	70.48	36.88	123.51
03	4	95.67	102.79	115.59	38.25	88.93
04	7	52.86	64.82	50.28	42.42	128.92
05	3	108.50	116.22	113.88	12.96	102.05
06	1	64.40	64.40	64.40	00.00	100.00
09	5	73.69	66.31	68.58	18.88	96.69
ALL	48	91.92	89.32	90.04	29.30	99.20

Level of Value

Based on analysis of all available information, Holt County has met the statutory level of value of 100% for the commercial class of real property.

2017 Agricultural Correlation for Holt County

Assessment Actions

Assessment actions taken to address agricultural land for assessment year 2017 included the following overall adjustments: irrigated land in market area one was increased approximately 3%, irrigated land in market area three increased approximately 7%. Grassland countywide increased 9%.

As part of the six-year review cycle each year a portion of the geo codes have the rural improvements physically reviewed and inspected.

Description of Analysis

The agricultural land in Holt County is divided between grassland at 72%, irrigated at 20%, dry land at 3% and wasteland at 4%. Holt County is divided into two market areas. Market area 4001 consists of land on the north side of Hwy 20 and the Elkhorn River, except the two northern tier of geo codes. 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. Also the two northern tier of geo codes. 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 sales within Holt County was conducted to determine if the sales within the county were reliable for measurement purposes. The sample contained a sufficient number of sales in both market areas and majority land use. The statistics reflect general market conditions in this region of the state. The analysis supported that the sales within the county were reliable for purposes of determining a level of value for agricultural land in the county.

After adjusting values for the current year, both market areas and all majority land use (MLU) subclasses with a sufficient number of sales reflect medians within the acceptable range. The nine irrigated 80% MLU sample in area three consists of six sales in the oldest year, two in the middle year and one new year sale. With such a small sample and heavily weighted with older sales the volatility of the sample makes it difficult to measure. A review of market area three irrigated values compared to the neighboring counties indicates the county is in line with those counties. The counties adjustments were typical for the region, the statistics support that the county has achieved an acceptable level of value.

2017 Agricultural Correlation for Holt County

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.

Discussions were held with the county assessor to review the agricultural sales to ensure that only sales that reflect market value are used to establish the assessed value of real property.

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 accurate when compared with the property record cards.

The county's inspection and review cycle for the agricultural class was discussed with the county 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

2017 Agricultural Correlation for Holt County

Equalization

Dwellings and outbuildings on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites, within their respective market areas.

The analysis supports that Holt County has achieved equalization within and across county lines. The dry land 80% MLU has too small a sample to use as a separate measurement; however, the county assessor has done a good job of keeping up with the general movement of the market. For that reason, dry land values are also believed to be acceptable. A comparison of the values used in Holt County to adjoining counties demonstrates similar comparability with the values.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
4001	47	68.87	69.62	68.83	16.18	101.15
4003	51	68.53	72.65	66.49	21.48	109.26
<u>ALL</u>	98	68.70	71.20	67.80	18.94	105.01

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	31	68.18	71.57	69.02	16.21	103.69
4001	22	68.69	70.84	70.32	10.67	100.74
4003	9	60.71	73.37	64.67	28.97	113.45
<u>Dry</u>						
County	3	48.70	54.49	51.20	13.61	106.43
4001	2	57.38	57.38	53.40	17.32	107.45
4003	1	48.70	48.70	48.70	00.00	100.00
<u>Grass</u>						
County	48	69.31	72.53	70.32	20.31	103.14
4001	14	71.20	69.88	71.08	20.41	98.31
4003	34	69.13	73.62	69.94	20.11	105.26
<u>ALL</u>	98	68.70	71.20	67.80	18.94	105.01

Level of Value

Based on analysis of all available information, the level of value of the agricultural class in Holt County is 69%.

2017 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 (Cum. Supp. 2016). 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	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	245	Median	92.89
Total Sales Price	\$23,506,766	Mean	107.25
Total Adj. Sales Price	\$23,610,016	Wgt. Mean	91.00
Total Assessed Value	\$21,484,455	Average Assessed Value of the Base	\$70,233
Avg. Adj. Sales Price	\$96,367	Avg. Assessed Value	\$87,692

Confidence Interval - Current

95% Median C.I	90.63 to 96.74
95% Wgt. Mean C.I	88.02 to 93.98
95% Mean C.I	96.23 to 118.27
% of Value of the Class of all Real Property Value in the County	9.05
% of Records Sold in the Study Period	5.80
% of Value Sold in the Study Period	7.25

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	234	93	92.86
2015	263	95	95.33
2014	250	93	92.81
2013	224	94	94.00

2017 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	48	Median	91.92
Total Sales Price	\$10,454,460	Mean	89.32
Total Adj. Sales Price	\$10,344,460	Wgt. Mean	90.04
Total Assessed Value	\$9,314,014	Average Assessed Value of the Base	\$160,318
Avg. Adj. Sales Price	\$215,510	Avg. Assessed Value	\$194,042

Confidence Interval - Current

95% Median C.I	73.97 to 100.16
95% Wgt. Mean C.I	75.43 to 104.64
95% Mean C.I	79.53 to 99.11
% of Value of the Class of all Real Property Value in the County	4.12
% of Records Sold in the Study Period	5.69
% of Value Sold in the Study Period	6.89

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	47		73.69
2015	42	100	94.61
2014	34	97	92.10
2013	41	97	97.43

45 Holt
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 245
 Total Sales Price : 23,506,766
 Total Adj. Sales Price : 23,610,016
 Total Assessed Value : 21,484,455
 Avg. Adj. Sales Price : 96,367
 Avg. Assessed Value : 87,692

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 107
 COD : 31.42
 PRD : 117.86

COV : 82.09
 STD : 88.04
 Avg. Abs. Dev : 29.19
 MAX Sales Ratio : 1285.40
 MIN Sales Ratio : 48.65

95% Median C.I. : 90.63 to 96.74
 95% Wgt. Mean C.I. : 88.02 to 93.98
 95% Mean C.I. : 96.23 to 118.27

Printed:3/21/2017 11:13:23AM

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>Qtrts</u>												
01-OCT-14 To 31-DEC-14	25	100.93	108.78	92.66	27.60	117.40	55.76	242.43	84.81 to 117.68	74,548	69,075	
01-JAN-15 To 31-MAR-15	21	103.55	104.27	93.71	19.40	111.27	62.40	215.28	86.05 to 109.31	91,519	85,758	
01-APR-15 To 30-JUN-15	31	94.75	100.11	88.51	21.57	113.11	56.46	198.30	85.05 to 110.66	91,615	81,086	
01-JUL-15 To 30-SEP-15	38	97.18	146.96	100.44	64.20	146.32	55.77	1285.40	91.18 to 114.73	108,145	108,618	
01-OCT-15 To 31-DEC-15	30	87.31	91.16	83.83	22.60	108.74	53.56	197.21	79.12 to 96.20	88,883	74,507	
01-JAN-16 To 31-MAR-16	16	81.44	103.24	89.21	36.32	115.73	58.18	200.17	74.32 to 116.70	73,275	65,372	
01-APR-16 To 30-JUN-16	39	94.62	101.32	93.89	22.12	107.91	48.65	191.34	89.02 to 109.52	96,501	90,608	
01-JUL-16 To 30-SEP-16	45	88.82	96.49	85.36	26.11	113.04	51.34	227.42	77.19 to 96.77	117,165	100,013	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	115	97.01	118.23	94.73	37.09	124.81	55.76	1285.40	91.90 to 105.89	93,349	88,426	
01-OCT-15 To 30-SEP-16	130	90.53	97.54	87.89	25.24	110.98	48.65	227.42	85.80 to 94.91	99,037	87,042	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	120	94.83	113.44	92.54	35.83	122.58	53.56	1285.40	90.63 to 102.15	96,150	88,977	
<u>ALL</u>	245	92.89	107.25	91.00	31.42	117.86	48.65	1285.40	90.63 to 96.74	96,367	87,692	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	134	92.14	101.18	91.92	25.82	110.07	51.34	586.78	87.28 to 96.48	104,160	95,743	
02	34	93.76	104.07	88.50	22.07	117.59	69.19	213.32	87.04 to 109.52	95,838	84,817	
03	12	95.28	99.30	96.32	10.44	103.09	80.22	123.63	89.02 to 110.66	95,549	92,036	
04	15	92.59	104.83	82.03	32.88	127.79	62.40	199.35	70.09 to 107.78	50,100	41,095	
05	8	107.91	116.39	95.17	29.78	122.30	71.16	227.42	71.16 to 227.42	41,000	39,019	
06	15	97.01	112.48	75.18	45.27	149.61	48.65	242.43	66.07 to 177.40	43,580	32,765	
07	4	99.03	98.83	89.27	19.63	110.71	67.96	129.28	N/A	36,350	32,450	
09	23	92.71	147.95	92.52	77.92	159.91	60.25	1285.40	76.07 to 124.36	146,476	135,513	
<u>ALL</u>	245	92.89	107.25	91.00	31.42	117.86	48.65	1285.40	90.63 to 96.74	96,367	87,692	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	245	92.89	107.25	91.00	31.42	117.86	48.65	1285.40	90.63 to 96.74	96,367	87,692	
06												
07												
<u>ALL</u>	245	92.89	107.25	91.00	31.42	117.86	48.65	1285.40	90.63 to 96.74	96,367	87,692	

45 Holt
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 245
 Total Sales Price : 23,506,766
 Total Adj. Sales Price : 23,610,016
 Total Assessed Value : 21,484,455
 Avg. Adj. Sales Price : 96,367
 Avg. Assessed Value : 87,692

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 107
 COD : 31.42
 PRD : 117.86

COV : 82.09
 STD : 88.04
 Avg. Abs. Dev : 29.19
 MAX Sales Ratio : 1285.40
 MIN Sales Ratio : 48.65

95% Median C.I. : 90.63 to 96.74
 95% Wgt. Mean C.I. : 88.02 to 93.98
 95% Mean C.I. : 96.23 to 118.27

Printed:3/21/2017 11:13:23AM

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	4	216.89	280.92	300.54	61.63	93.47	103.14	586.78	N/A	3,800	11,421	
Less Than 15,000	17	179.53	256.69	224.87	69.64	114.15	91.13	1285.40	119.60 to 227.42	7,707	17,331	
Less Than 30,000	39	133.93	181.97	142.96	57.11	127.29	56.46	1285.40	116.53 to 177.40	14,989	21,429	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	241	92.71	104.37	90.86	28.64	114.87	48.65	1285.40	89.84 to 96.48	97,904	88,958	
Greater Than 14,999	228	92.14	96.11	90.25	20.75	106.49	48.65	215.28	88.82 to 95.11	102,978	92,938	
Greater Than 29,999	206	90.73	93.11	89.68	18.68	103.82	48.65	213.32	87.11 to 92.89	111,774	100,237	
<u>Incremental Ranges</u>												
0 TO 4,999	4	216.89	280.92	300.54	61.63	93.47	103.14	586.78	N/A	3,800	11,421	
5,000 TO 14,999	13	177.40	249.24	214.94	67.86	115.96	91.13	1285.40	119.60 to 225.00	8,910	19,150	
15,000 TO 29,999	22	121.02	124.23	119.30	24.27	104.13	56.46	215.28	104.18 to 137.63	20,616	24,595	
30,000 TO 59,999	49	96.18	102.51	101.73	19.17	100.77	62.08	213.32	92.56 to 103.56	40,986	41,694	
60,000 TO 99,999	65	94.62	94.74	94.43	19.82	100.33	48.65	146.37	87.34 to 101.62	78,622	74,245	
100,000 TO 149,999	46	84.93	85.84	85.55	17.18	100.34	53.56	133.17	76.04 to 91.18	125,141	107,054	
150,000 TO 249,999	31	85.77	89.73	89.78	11.87	99.94	70.71	124.10	81.94 to 91.90	177,797	159,634	
250,000 TO 499,999	15	78.32	84.56	84.22	18.02	100.40	62.96	114.73	69.19 to 96.33	309,233	260,446	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	245	92.89	107.25	91.00	31.42	117.86	48.65	1285.40	90.63 to 96.74	96,367	87,692	

45 Holt
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 48
Total Sales Price : 10,454,460
Total Adj. Sales Price : 10,344,460
Total Assessed Value : 9,314,014
Avg. Adj. Sales Price : 215,510
Avg. Assessed Value : 194,042

MEDIAN : 92
WGT. MEAN : 90
MEAN : 89
COD : 29.30
PRD : 99.20

COV : 38.76
STD : 34.62
Avg. Abs. Dev : 26.93
MAX Sales Ratio : 170.51
MIN Sales Ratio : 22.42

95% Median C.I. : 73.97 to 100.16
95% Wgt. Mean C.I. : 75.43 to 104.64
95% Mean C.I. : 79.53 to 99.11

Printed:3/21/2017 11:13:23AM

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	7	93.74	84.98	78.23	32.48	108.63	22.42	148.45	22.42 to 148.45	94,571	73,984
01-JAN-14 To 31-MAR-14	3	120.80	116.42	122.92	31.06	94.71	57.94	170.51	N/A	774,712	952,314
01-APR-14 To 30-JUN-14	3	60.03	93.49	68.69	61.80	136.10	54.57	165.88	N/A	78,333	53,807
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	66.28	66.28	60.83	52.56	108.96	31.44	101.11	N/A	160,000	97,334
01-APR-15 To 30-JUN-15	9	79.30	87.97	82.49	23.71	106.64	58.19	139.63	62.55 to 108.24	295,111	243,428
01-JUL-15 To 30-SEP-15	6	98.05	94.48	71.03	20.25	133.01	63.77	141.79	63.77 to 141.79	113,167	80,384
01-OCT-15 To 31-DEC-15	2	73.32	73.32	74.43	28.61	98.51	52.34	94.30	N/A	194,663	144,893
01-JAN-16 To 31-MAR-16	4	132.40	124.26	87.64	13.91	141.78	84.40	147.85	N/A	111,375	97,611
01-APR-16 To 30-JUN-16	4	94.93	94.09	92.27	07.37	101.97	83.10	103.39	N/A	483,125	445,761
01-JUL-16 To 30-SEP-16	3	94.41	81.61	79.66	15.93	102.45	52.66	97.77	N/A	72,000	57,354
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	16	75.99	88.14	106.82	46.22	82.51	22.42	170.51	54.57 to 120.80	214,758	229,406
01-OCT-14 To 30-SEP-15	19	89.52	84.86	76.64	25.78	110.73	31.44	141.79	63.77 to 100.84	206,579	158,325
01-OCT-15 To 30-SEP-16	13	94.41	97.30	88.34	20.75	110.14	52.34	147.85	83.10 to 127.29	229,487	202,718
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	11	60.03	85.13	108.17	56.49	78.70	31.61	170.51	49.30 to 165.88	276,740	299,361
01-JAN-15 To 31-DEC-15	19	92.76	86.20	78.08	23.79	110.40	31.44	141.79	63.77 to 100.84	212,859	166,190
<u>ALL</u>	48	91.92	89.32	90.04	29.30	99.20	22.42	170.51	73.97 to 100.16	215,510	194,042

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	17	98.79	101.19	100.99	12.35	100.20	63.77	148.45	92.76 to 103.39	387,802	391,628
02	11	78.00	87.05	70.48	36.88	123.51	31.44	147.85	57.94 to 139.63	93,500	65,903
03	4	95.67	102.79	115.59	38.25	88.93	49.30	170.51	N/A	76,750	88,717
04	7	52.66	64.82	50.28	42.42	128.92	22.42	165.88	22.42 to 165.88	75,332	37,881
05	3	106.50	116.22	113.88	12.96	102.05	100.38	141.79	N/A	12,000	13,666
06	1	64.40	64.40	64.40	00.00	100.00	64.40	64.40	N/A	10,000	6,440
09	5	73.69	66.31	68.58	18.88	96.69	31.61	84.40	N/A	368,600	252,787
<u>ALL</u>	48	91.92	89.32	90.04	29.30	99.20	22.42	170.51	73.97 to 100.16	215,510	194,042

45 Holt
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 48
Total Sales Price : 10,454,460
Total Adj. Sales Price : 10,344,460
Total Assessed Value : 9,314,014
Avg. Adj. Sales Price : 215,510
Avg. Assessed Value : 194,042

MEDIAN : 92
WGT. MEAN : 90
MEAN : 89
COD : 29.30
PRD : 99.20

COV : 38.76
STD : 34.62
Avg. Abs. Dev : 26.93
MAX Sales Ratio : 170.51
MIN Sales Ratio : 22.42

95% Median C.I. : 73.97 to 100.16
95% Wgt. Mean C.I. : 75.43 to 104.64
95% Mean C.I. : 79.53 to 99.11

Printed:3/21/2017 11:13:23AM

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	92.76	89.42	90.28	29.46	99.05	22.42	170.51	73.97 to 100.16	211,159	190,628
04	1	84.40	84.40	84.40	00.00	100.00	84.40	84.40	N/A	420,000	354,495
<u>ALL</u>	48	91.92	89.32	90.04	29.30	99.20	22.42	170.51	73.97 to 100.16	215,510	194,042

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	127.29	127.29	127.29	00.00	100.00	127.29	127.29	N/A	3,500	4,455
Less Than 15,000	6	132.40	120.89	122.93	16.23	98.34	64.40	147.85	64.40 to 147.85	8,583	10,552
Less Than 30,000	13	100.38	100.20	92.22	34.59	108.65	47.60	165.88	57.94 to 141.79	15,731	14,506
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	47	91.07	88.51	90.03	29.35	98.31	22.42	170.51	73.97 to 98.79	220,020	198,076
Greater Than 14,999	42	86.96	84.81	89.87	28.94	94.37	22.42	170.51	73.69 to 95.71	245,070	220,255
Greater Than 29,999	35	91.07	85.28	89.99	26.10	94.77	22.42	170.51	73.97 to 97.77	289,713	260,727
<u>Incremental Ranges</u>											
0 TO 4,999	1	127.29	127.29	127.29	00.00	100.00	127.29	127.29	N/A	3,500	4,455
5,000 TO 14,999	5	137.50	119.61	122.61	17.27	97.55	64.40	147.85	N/A	9,600	11,771
15,000 TO 29,999	7	73.69	82.47	81.88	35.54	100.72	47.60	165.88	47.60 to 165.88	21,857	17,896
30,000 TO 59,999	5	94.41	88.58	90.10	09.45	98.31	58.19	100.84	N/A	44,600	40,182
60,000 TO 99,999	11	97.77	92.82	93.43	26.09	99.35	49.30	148.45	52.66 to 139.63	73,000	68,206
100,000 TO 149,999	4	94.84	78.30	76.86	23.54	101.87	22.42	101.11	N/A	113,750	87,433
150,000 TO 249,999	6	56.19	73.37	68.27	62.13	107.47	31.44	170.51	31.44 to 170.51	178,554	121,891
250,000 TO 499,999	4	81.85	84.12	83.19	09.14	101.12	73.97	98.79	N/A	347,750	289,307
500,000 TO 999,999	2	63.16	63.16	63.04	00.97	100.19	62.55	63.77	N/A	670,000	422,365
1,000,000 +	3	92.76	101.54	104.83	10.68	96.86	91.07	120.80	N/A	1,618,878	1,697,073
<u>ALL</u>	48	91.92	89.32	90.04	29.30	99.20	22.42	170.51	73.97 to 100.16	215,510	194,042

45 Holt
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 48
Total Sales Price : 10,454,460
Total Adj. Sales Price : 10,344,460
Total Assessed Value : 9,314,014
Avg. Adj. Sales Price : 215,510
Avg. Assessed Value : 194,042

MEDIAN : 92
WGT. MEAN : 90
MEAN : 89
COD : 29.30
PRD : 99.20

COV : 38.76
STD : 34.62
Avg. Abs. Dev : 26.93
MAX Sales Ratio : 170.51
MIN Sales Ratio : 22.42

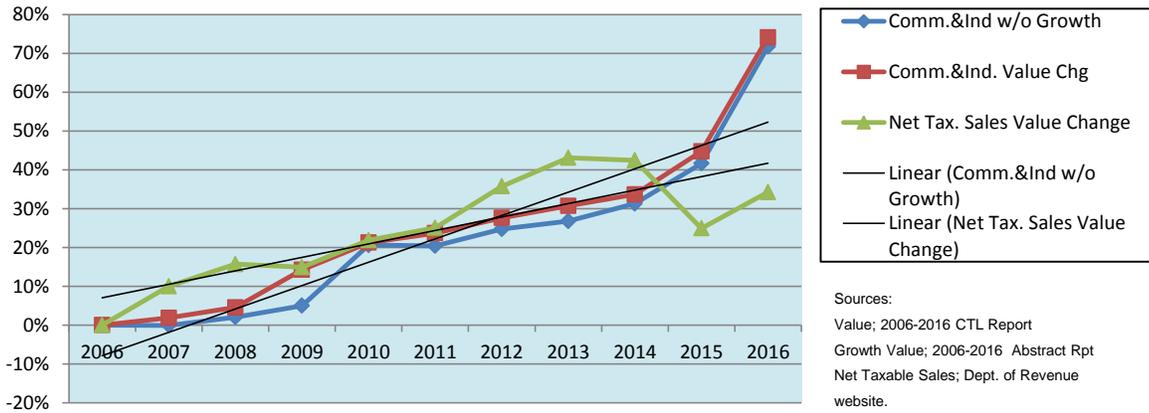
95% Median C.I. : 73.97 to 100.16
95% Wgt. Mean C.I. : 75.43 to 104.64
95% Mean C.I. : 79.53 to 99.11

Printed:3/21/2017 11:13:23AM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	4	104.68	105.74	91.81	17.39	115.17	73.97	139.63	N/A	140,000	128,531
306	1	78.00	78.00	78.00	00.00	100.00	78.00	78.00	N/A	75,000	58,500
311	1	63.77	63.77	63.77	00.00	100.00	63.77	63.77	N/A	540,000	344,345
318	1	92.76	92.76	92.76	00.00	100.00	92.76	92.76	N/A	1,120,000	1,038,884
340	1	165.88	165.88	165.88	00.00	100.00	165.88	165.88	N/A	20,000	33,175
341	2	123.11	123.11	124.41	20.58	98.96	97.77	148.45	N/A	87,500	108,862
343	1	58.27	58.27	58.27	00.00	100.00	58.27	58.27	N/A	75,000	43,705
344	4	77.37	76.11	57.83	48.62	131.61	22.42	127.29	N/A	60,875	35,206
350	1	170.51	170.51	170.51	00.00	100.00	170.51	170.51	N/A	122,000	208,019
352	4	98.05	82.09	57.45	18.89	142.89	31.44	100.84	N/A	75,750	43,522
353	2	102.80	102.80	102.78	00.58	100.02	102.20	103.39	N/A	72,500	74,513
384	1	106.50	106.50	106.50	00.00	100.00	106.50	106.50	N/A	5,000	5,325
386	1	83.10	83.10	83.10	00.00	100.00	83.10	83.10	N/A	60,000	49,860
406	9	73.69	81.99	57.92	35.62	141.56	31.61	141.79	57.94 to 137.50	57,667	33,400
410	1	94.41	94.41	94.41	00.00	100.00	94.41	94.41	N/A	50,000	47,206
419	1	52.34	52.34	52.34	00.00	100.00	52.34	52.34	N/A	184,325	96,470
420	1	62.55	62.55	62.55	00.00	100.00	62.55	62.55	N/A	800,000	500,385
421	1	79.30	79.30	79.30	00.00	100.00	79.30	79.30	N/A	421,000	333,845
470	1	49.30	49.30	49.30	00.00	100.00	49.30	49.30	N/A	65,000	32,045
494	1	84.40	84.40	84.40	00.00	100.00	84.40	84.40	N/A	420,000	354,495
519	1	120.80	120.80	120.80	00.00	100.00	120.80	120.80	N/A	2,184,135	2,638,493
530	1	98.79	98.79	98.79	00.00	100.00	98.79	98.79	N/A	250,000	246,969
531	1	89.52	89.52	89.52	00.00	100.00	89.52	89.52	N/A	95,000	85,045
532	1	147.85	147.85	147.85	00.00	100.00	147.85	147.85	N/A	12,000	17,742
555	2	52.90	52.90	53.78	10.02	98.36	47.60	58.19	N/A	30,000	16,133
595	3	91.07	79.34	89.70	15.24	88.45	52.66	94.30	N/A	613,500	550,287
<u>ALL</u>	<u>48</u>	<u>91.92</u>	<u>89.32</u>	<u>90.04</u>	<u>29.30</u>	<u>99.20</u>	<u>22.42</u>	<u>170.51</u>	<u>73.97 to 100.16</u>	<u>215,510</u>	<u>194,042</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
2006	\$ 50,400,175	\$ 2,055,360	4.08%	\$ 48,344,815	-	\$ 89,114,183	-
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%
2016	\$ 87,761,375	\$ 1,182,325	1.35%	\$ 86,579,050	18.66%	\$ 119,653,081	7.48%
Ann %chg	5.70%			Average	3.08%	2.50%	3.19%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	-0.06%	1.85%	9.98%
2008	2.03%	4.54%	15.72%
2009	5.01%	14.23%	14.90%
2010	20.61%	21.25%	21.89%
2011	20.41%	23.70%	25.11%
2012	24.78%	27.61%	35.74%
2013	26.81%	30.71%	43.11%
2014	31.34%	33.68%	42.43%
2015	41.67%	44.77%	24.92%
2016	71.78%	74.13%	34.27%

County Number	45
County Name	Holt

45 Holt
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 98
Total Sales Price : 75,784,494
Total Adj. Sales Price : 74,403,694
Total Assessed Value : 50,446,588
Avg. Adj. Sales Price : 759,221
Avg. Assessed Value : 514,761

MEDIAN : 69
WGT. MEAN : 68
MEAN : 71
COD : 18.94
PRD : 105.01

COV : 27.15
STD : 19.33
Avg. Abs. Dev : 13.01
MAX Sales Ratio : 154.46
MIN Sales Ratio : 38.76

95% Median C.I. : 66.16 to 71.61
95% Wgt. Mean C.I. : 64.42 to 71.18
95% Mean C.I. : 67.37 to 75.03

Printed:3/21/2017 11:13:24AM

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	14	80.99	81.04	78.80	15.68	102.84	46.59	126.73	67.92 to 92.56	573,612	452,019
01-JAN-14 To 31-MAR-14	17	70.16	73.85	73.60	15.39	100.34	54.00	116.93	62.97 to 78.06	824,090	606,536
01-APR-14 To 30-JUN-14	6	65.35	69.59	68.04	20.73	102.28	54.66	94.61	54.66 to 94.61	479,375	326,176
01-JUL-14 To 30-SEP-14	2	63.87	63.87	62.86	04.76	101.61	60.83	66.90	N/A	2,918,000	1,834,133
01-OCT-14 To 31-DEC-14	9	60.71	67.44	55.69	28.96	121.10	40.61	154.46	48.70 to 68.51	890,128	495,756
01-JAN-15 To 31-MAR-15	9	66.16	66.58	66.09	12.29	100.74	51.18	88.32	55.51 to 78.50	482,600	318,932
01-APR-15 To 30-JUN-15	7	75.60	76.42	83.77	11.72	91.23	49.24	99.99	49.24 to 99.99	516,800	432,923
01-JUL-15 To 30-SEP-15	3	54.01	52.37	56.34	07.44	92.95	45.52	57.59	N/A	2,108,000	1,187,752
01-OCT-15 To 31-DEC-15	9	65.47	62.16	62.45	11.36	99.54	38.76	74.09	53.54 to 70.30	810,743	506,285
01-JAN-16 To 31-MAR-16	7	71.61	82.12	73.62	19.12	111.55	64.54	145.47	64.54 to 145.47	950,646	699,899
01-APR-16 To 30-JUN-16	13	67.32	68.69	65.87	19.03	104.28	51.11	112.56	51.80 to 80.24	524,077	345,197
01-JUL-16 To 30-SEP-16	2	58.39	58.39	52.89	18.75	110.40	47.44	69.34	N/A	295,490	156,282
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	39	73.06	75.26	72.40	17.11	103.95	46.59	126.73	66.99 to 80.70	788,522	570,890
01-OCT-14 To 30-SEP-15	28	65.27	67.79	62.46	21.53	108.53	40.61	154.46	55.51 to 73.82	796,291	497,354
01-OCT-15 To 30-SEP-16	31	68.53	69.16	66.76	17.28	103.59	38.76	145.47	63.66 to 70.30	688,877	459,870
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	34	67.45	70.81	66.37	19.90	106.69	40.61	154.46	60.71 to 74.93	903,910	599,948
01-JAN-15 To 31-DEC-15	28	66.30	66.10	64.97	15.51	101.74	38.76	99.99	57.59 to 73.82	770,775	500,738
<u>ALL</u>	98	68.70	71.20	67.80	18.94	105.01	38.76	154.46	66.16 to 71.61	759,221	514,761

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
4001	47	68.87	69.62	68.83	16.18	101.15	38.76	116.93	66.43 to 73.57	888,003	611,182
4003	51	68.53	72.65	66.49	21.48	109.26	48.70	154.46	63.78 to 75.60	640,540	425,902
<u>ALL</u>	98	68.70	71.20	67.80	18.94	105.01	38.76	154.46	66.16 to 71.61	759,221	514,761

45 Holt
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 98
Total Sales Price : 75,784,494
Total Adj. Sales Price : 74,403,694
Total Assessed Value : 50,446,588
Avg. Adj. Sales Price : 759,221
Avg. Assessed Value : 514,761

MEDIAN : 69
WGT. MEAN : 68
MEAN : 71
COD : 18.94
PRD : 105.01

COV : 27.15
STD : 19.33
Avg. Abs. Dev : 13.01
MAX Sales Ratio : 154.46
MIN Sales Ratio : 38.76

95% Median C.I. : 66.16 to 71.61
95% Wgt. Mean C.I. : 64.42 to 71.18
95% Mean C.I. : 67.37 to 75.03

Printed:3/21/2017 11:13:24AM

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	2	48.07	48.07	48.14	01.31	99.85	47.44	48.70	N/A	500,500	240,963
4001	1	47.44	47.44	47.44	00.00	100.00	47.44	47.44	N/A	444,000	210,654
4003	1	48.70	48.70	48.70	00.00	100.00	48.70	48.70	N/A	557,000	271,271
_____Grass_____											
County	22	69.31	67.11	64.11	14.18	104.68	38.76	87.62	58.72 to 75.88	395,578	253,599
4001	11	69.34	66.76	60.67	18.37	110.04	38.76	87.62	45.52 to 87.36	370,089	224,527
4003	11	69.28	67.46	67.13	09.97	100.49	49.24	82.82	54.00 to 76.03	421,067	282,672
_____ALL_____	98	68.70	71.20	67.80	18.94	105.01	38.76	154.46	66.16 to 71.61	759,221	514,761

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	31	68.18	71.57	69.02	16.21	103.69	50.16	145.47	62.97 to 74.93	1,095,695	756,303
4001	22	68.69	70.84	70.32	10.67	100.74	50.16	93.35	64.54 to 76.16	1,189,762	836,658
4003	9	60.71	73.37	64.67	28.97	113.45	54.01	145.47	54.66 to 94.61	865,752	559,879
_____Dry_____											
County	3	48.70	54.49	51.20	13.61	106.43	47.44	67.32	N/A	397,000	203,275
4001	2	57.38	57.38	53.40	17.32	107.45	47.44	67.32	N/A	317,000	169,277
4003	1	48.70	48.70	48.70	00.00	100.00	48.70	48.70	N/A	557,000	271,271
_____Grass_____											
County	48	69.31	72.53	70.32	20.31	103.14	38.76	154.46	64.41 to 75.60	399,359	280,829
4001	14	71.20	69.88	71.08	20.41	98.31	38.76	99.99	51.54 to 87.62	452,284	321,490
4003	34	69.13	73.62	69.94	20.11	105.26	49.24	154.46	64.38 to 75.88	377,567	264,086
_____ALL_____	98	68.70	71.20	67.80	18.94	105.01	38.76	154.46	66.16 to 71.61	759,221	514,761

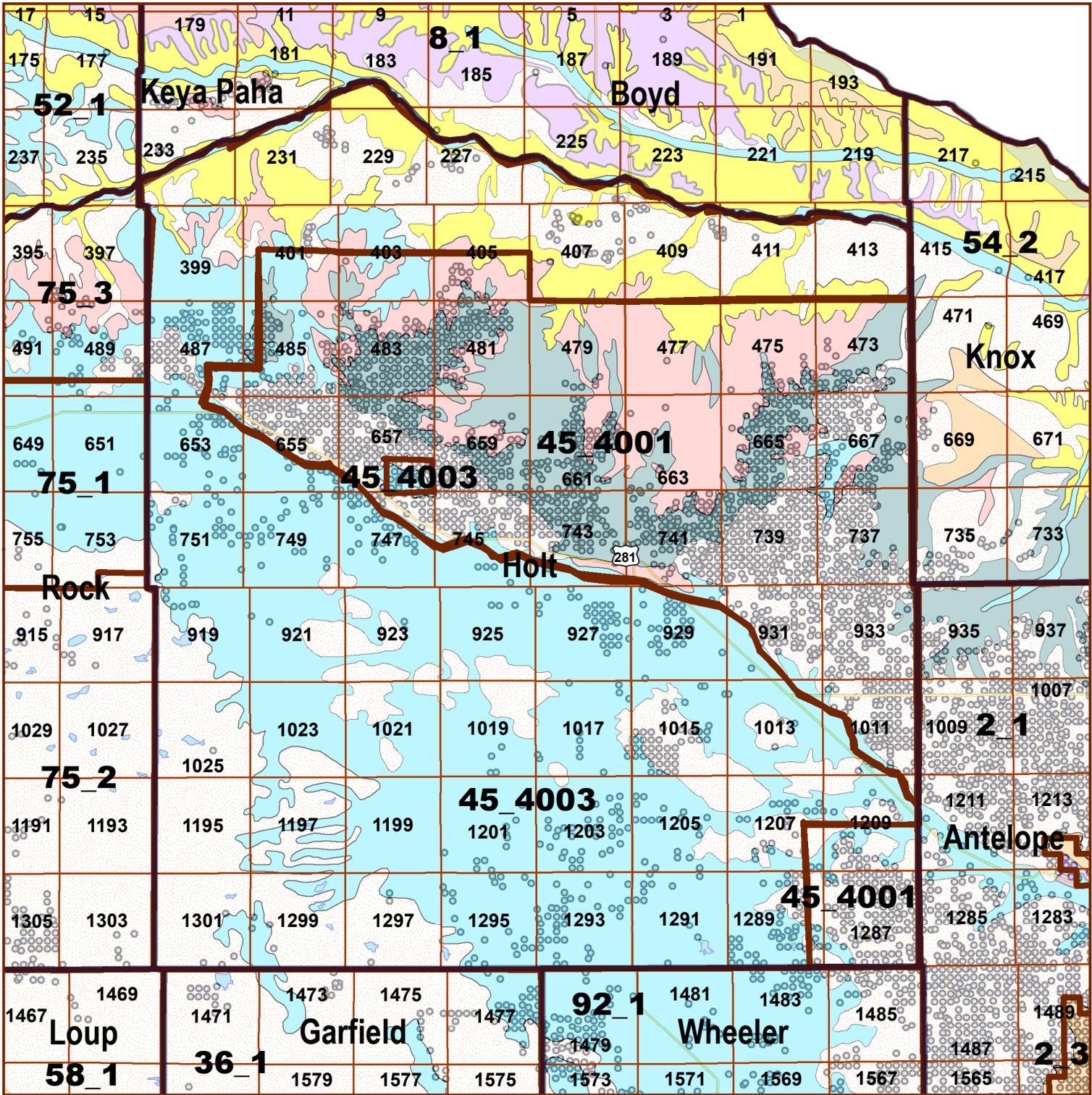
Holt County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	4900	4900	4900	4900	4687	4699	4599	4270	4730
Antelope	1	5016	5016	4985	4985	4850	4850	3925	3658	4745
Knox	2	3810	3683	3606	3517	3442	3365	3111	2969	3472
Rock	3	n/a	3700	n/a	3600	3500	3492	3248	2778	3384
Holt	3	2850	2840	2839	2850	2700	2699	2491	2482	2604
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	2366
Keya Paha	1	3200	3200	3100	3100	2800	2800	2700	2700	2852
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	3087
Wheeler	1	3760	3680	3570	3480	3390	3310	3235	3140	3264
Garfield	1	n/a	4180	4180	3565	3565	3160	3160	2705	3423

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	1800
Antelope	1	3150	3050	2765	2765	2450	2450	1860	1530	2529
Knox	2	2790	2710	2290	2075	2025	1990	1970	1955	2246
Rock	3	n/a	1100	n/a	1070	960	920	860	800	939
Holt	3	1800	1800	1800	1800	1800	1799	1800	1800	1800
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	915
Keya Paha	1	1000	1000	995	995	965	965	915	915	974
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	2100
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1357
Garfield	1	n/a	1735	1735	1520	1520	1265	1265	1190	1420

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1544	1542	1435	1433	1430	1432	1319	1173	1318
Antelope	1	1500	1475	1475	1475	1475	1475	1350	1285	1382
Knox	2	1352	1350	1353	1352	1341	1340	1340	1340	1342
Rock	3	n/a	1051	n/a	987	900	856	745	594	767
Holt	3	1540	1540	1432	1434	1433	1433	1322	873	1230
Rock	2	n/a	n/a	n/a	986	900	850	745	609	718
Keya Paha	1	810	810	745	745	735	735	725	725	730
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	1212
Wheeler	1	1375	1295	1220	1150	1070	1000	970	878	930
Garfield	1	n/a	1190	1190	1190	1100	1100	918	757	818

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



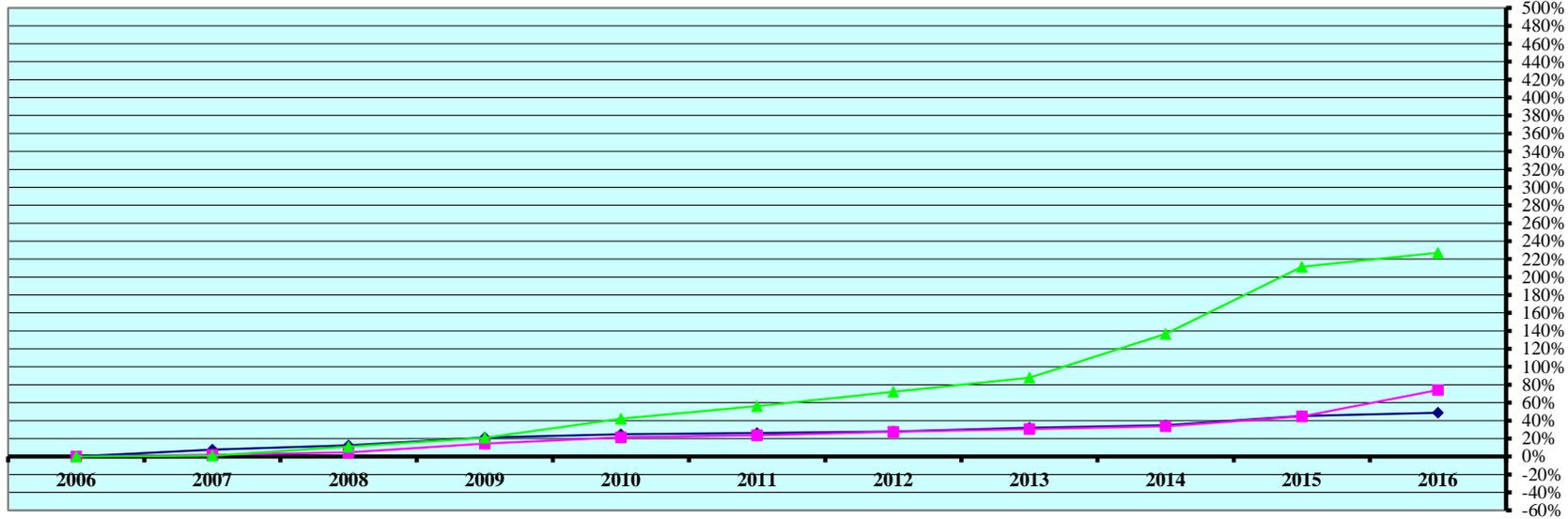
Legend

- 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 2006-2016



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
2006	179,327,665	--	--	--	50,400,175	--	--	--	781,314,155	--	--	--
2007	192,879,205	13,551,540	7.56%	7.56%	51,334,170	933,995	1.85%	1.85%	788,740,535	7,426,380	0.95%	0.95%
2008	201,518,285	8,639,080	4.48%	12.37%	52,689,320	1,355,150	2.64%	4.54%	867,132,540	78,392,005	9.94%	10.98%
2009	217,152,240	15,633,955	7.76%	21.09%	57,572,720	4,883,400	9.27%	14.23%	943,391,585	76,259,045	8.79%	20.74%
2010	223,486,560	6,334,320	2.92%	24.62%	61,109,235	3,536,515	6.14%	21.25%	1,110,276,925	166,885,340	17.69%	42.10%
2011	226,009,316	2,522,756	1.13%	26.03%	62,346,570	1,237,335	2.02%	23.70%	1,219,160,065	108,883,140	9.81%	56.04%
2012	229,419,051	3,409,735	1.51%	27.93%	64,316,275	1,969,705	3.16%	27.61%	1,344,700,730	125,540,665	10.30%	72.11%
2013	236,869,025	7,449,974	3.25%	32.09%	65,875,700	1,559,425	2.42%	30.71%	1,467,716,280	123,015,550	9.15%	87.85%
2014	241,716,980	4,847,955	2.05%	34.79%	67,376,430	1,500,730	2.28%	33.68%	1,847,562,010	379,845,730	25.88%	136.47%
2015	260,250,143	18,533,163	7.67%	45.13%	72,964,725	5,588,295	8.29%	44.77%	2,432,963,327	585,401,317	31.69%	211.39%
2016	266,782,775	6,532,632	2.51%	48.77%	87,761,375	14,796,650	20.28%	74.13%	2,555,356,267	122,392,940	5.03%	227.06%

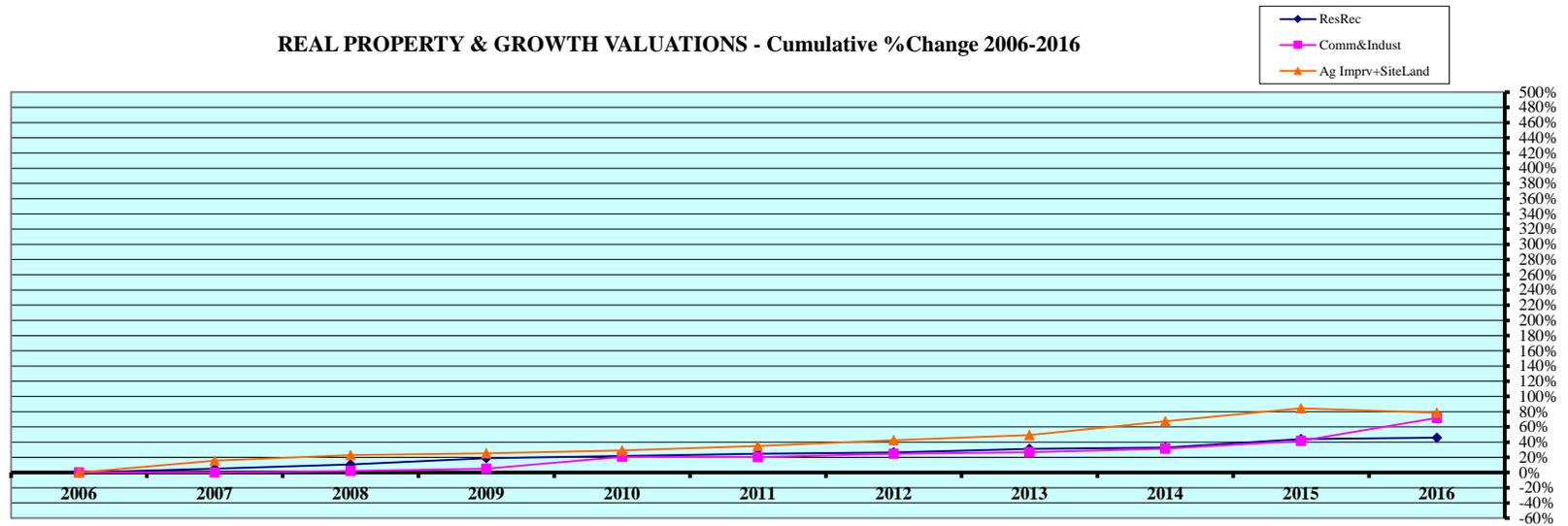
Rate Annual %chg: Residential & Recreational 4.05% Commercial & Industrial 5.70% Agricultural Land 12.58%

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 2006-2016



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	
2006	179,327,665	2,535,905	1.41%	176,791,760	--	--	50,400,175	2,055,360	4.08%	48,344,815	--	--	
2007	192,879,205	4,384,315	2.27%	188,494,890	5.11%	5.11%	51,334,170	962,013	1.87%	50,372,157	-0.06%	-0.06%	
2008	201,518,285	3,061,829	1.52%	198,456,456	2.89%	10.67%	52,689,320	1,265,105	2.40%	51,424,215	0.18%	2.03%	
2009	217,152,240	3,885,439	1.79%	213,266,801	5.83%	18.93%	57,572,720	4,648,152	8.07%	52,924,568	0.45%	5.01%	
2010	223,486,560	5,000,088	2.24%	218,486,472	0.61%	21.84%	61,109,235	322,070	0.53%	60,787,165	5.58%	20.61%	
2011	226,009,316	2,589,131	1.15%	223,420,185	-0.03%	24.59%	62,346,570	1,659,455	2.66%	60,687,115	-0.69%	20.41%	
2012	229,419,051	2,666,660	1.16%	226,752,391	0.33%	26.45%	64,316,275	1,426,043	2.22%	62,890,232	0.87%	24.78%	
2013	236,869,025	2,050,705	0.87%	234,818,320	2.35%	30.94%	65,875,700	1,962,663	2.98%	63,913,037	-0.63%	26.81%	
2014	241,716,980	3,590,033	1.49%	238,126,947	0.53%	32.79%	67,376,430	1,182,810	1.76%	66,193,620	0.48%	31.34%	
2015	260,250,143	1,940,065	0.75%	258,310,078	6.86%	44.04%	72,964,725	1,564,145	2.14%	71,400,580	5.97%	41.67%	
2016	266,782,775	5,291,022	1.98%	261,491,753	0.48%	45.82%	87,761,375	1,182,325	1.35%	86,579,050	18.66%	71.78%	
Rate Ann%chg	4.05%				2.50%		5.70%				C & I w/o growth	3.08%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2006	41,329,855	36,681,020	78,010,875	1,647,285	2.11%	--	--
2007	51,483,280	40,103,155	91,586,435	1,430,590	1.56%	15.57%	15.57%
2008	55,977,110	41,423,915	97,401,025	1,515,170	1.56%	4.69%	22.91%
2009	56,610,290	44,426,250	101,036,540	3,406,920	3.37%	0.23%	25.15%
2010	57,296,800	47,978,325	105,275,125	4,549,175	4.32%	-0.31%	29.12%
2011	58,060,805	53,155,330	111,216,135	5,974,720	5.37%	-0.03%	34.91%
2012	58,886,270	57,266,585	116,152,855	4,998,080	4.30%	-0.06%	42.49%
2013	60,149,430	62,124,850	122,274,280	5,922,105	4.84%	0.17%	49.15%
2014	65,658,455	71,384,040	137,042,495	6,397,390	4.67%	6.85%	67.47%
2015	71,996,590	76,458,935	148,455,525	4,569,105	3.08%	4.99%	84.44%
2016	81,963,812	76,708,301	158,672,113	19,417,915	12.24%	-6.20%	78.51%
Rate Ann%chg	7.09%	7.66%	7.36%		Ag Imprv+Site w/o growth	2.59%	

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

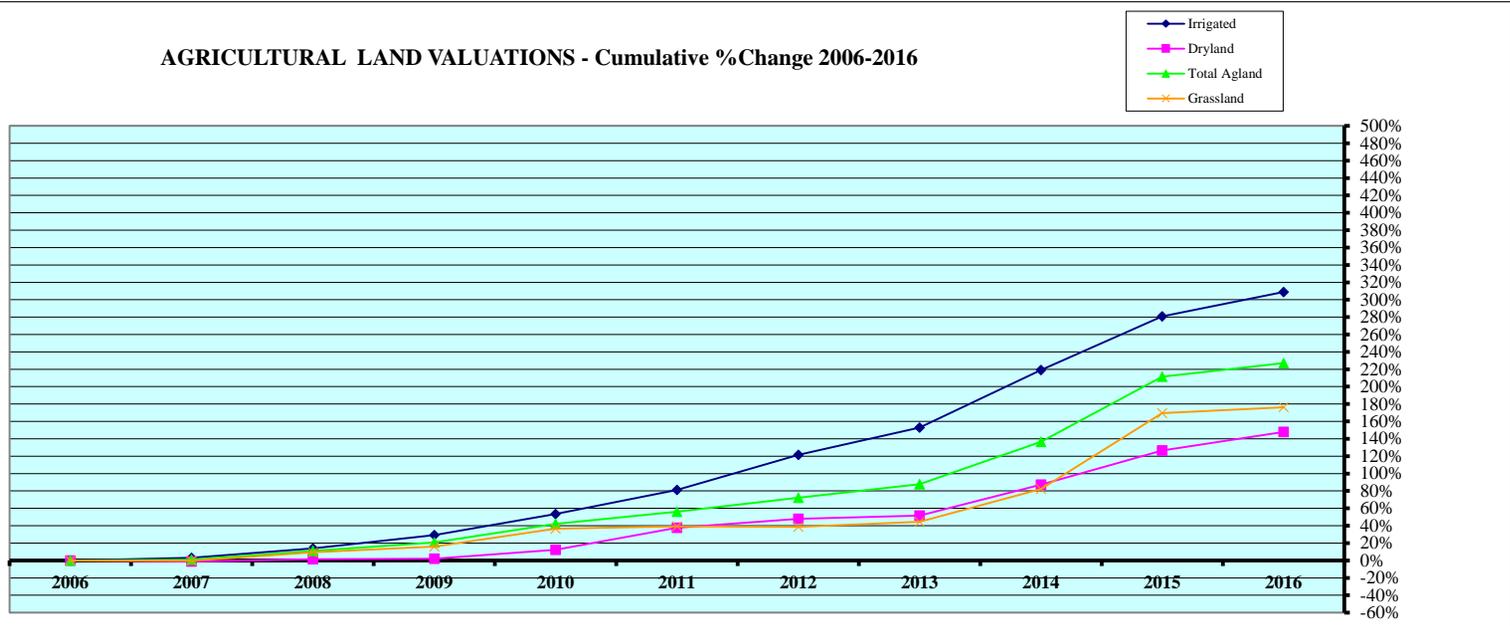
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

Cnty# 45
County HOLT

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	304,282,260	--	--	--	37,025,555	--	--	--	437,209,255	--	--	--
2007	313,601,360	9,319,100	3.06%	3.06%	36,588,415	-437,140	-1.18%	-1.18%	435,751,895	-1,457,360	-0.33%	-0.33%
2008	346,484,295	32,882,935	10.49%	13.87%	37,605,905	1,017,490	2.78%	1.57%	478,570,140	42,818,245	9.83%	9.46%
2009	393,389,315	46,905,020	13.54%	29.28%	37,806,840	200,935	0.53%	2.11%	507,678,335	29,108,195	6.08%	16.12%
2010	466,936,645	73,547,330	18.70%	53.46%	41,565,850	3,759,010	9.94%	12.26%	596,838,675	89,160,340	17.56%	36.51%
2011	551,392,170	84,455,525	18.09%	81.21%	50,933,795	9,367,945	22.54%	37.56%	608,623,020	11,784,345	1.97%	39.21%
2012	674,129,450	122,737,280	22.26%	121.55%	54,788,240	3,854,445	7.57%	47.97%	605,951,725	-2,671,295	-0.44%	38.60%
2013	769,419,710	95,290,260	14.14%	152.86%	56,180,480	1,392,240	2.54%	51.73%	632,393,295	26,441,570	4.36%	44.64%
2014	971,063,560	201,643,850	26.21%	219.13%	69,367,855	13,187,375	23.47%	87.35%	796,824,450	164,431,155	26.00%	82.25%
2015	1,158,759,536	187,695,976	19.33%	280.82%	83,912,499	14,544,644	20.97%	126.63%	1,178,606,306	381,781,856	47.91%	169.57%
2016	1,244,249,943	85,490,407	7.38%	308.91%	91,781,310	7,868,811	9.38%	147.89%	1,207,838,967	29,232,661	2.48%	176.26%

Rate Ann.%chg: Irrigated Dryland Grassland

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
2006	1,986,055	--	--	--	811,030	--	--	--	781,314,155	--	--	--
2007	1,988,235	2,180	0.11%	0.11%	810,630	-400	-0.05%	-0.05%	788,740,535	7,426,380	0.95%	0.95%
2008	3,257,195	1,268,960	63.82%	64.00%	1,215,005	404,375	49.88%	49.81%	867,132,540	78,392,005	9.94%	10.98%
2009	3,297,290	40,095	1.23%	66.02%	1,219,805	4,800	0.40%	50.40%	943,391,585	76,259,045	8.79%	20.74%
2010	3,311,660	14,370	0.44%	66.75%	1,624,095	404,290	33.14%	100.25%	1,110,276,925	166,885,340	17.69%	42.10%
2011	6,573,475	3,261,815	98.49%	230.98%	1,637,605	13,510	0.83%	101.92%	1,219,160,065	108,883,140	9.81%	56.04%
2012	6,579,455	5,980	0.09%	231.28%	3,251,860	1,614,255	98.57%	300.95%	1,344,700,730	125,540,665	10.30%	72.11%
2013	6,154,775	-424,680	-6.45%	209.90%	3,568,020	316,160	9.72%	339.94%	1,467,716,280	123,015,550	9.15%	87.85%
2014	6,193,915	39,140	0.64%	211.87%	4,112,230	544,210	15.25%	407.04%	1,847,562,010	379,845,730	25.88%	136.47%
2015	6,444,510	250,595	4.05%	224.49%	5,240,476	1,128,246	27.44%	546.15%	2,432,963,327	585,401,317	31.69%	211.39%
2016	6,231,404	-213,106	-3.31%	213.76%	5,254,643	14,167	0.27%	547.90%	2,555,356,267	122,392,940	5.03%	227.06%

Cnty#
County

Rate Ann.%chg: Total Agric Land

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (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
2006	305,041,400	250,042	1,220			37,122,600	70,249	528			437,282,200	1,112,545	393		
2007	314,035,915	252,776	1,242	1.83%	1.83%	36,537,905	69,143	528	0.00%	0.00%	436,276,510	1,110,131	393	-0.01%	-0.01%
2008	346,391,725	255,716	1,355	9.04%	11.04%	37,736,415	67,576	558	5.67%	5.67%	478,788,295	1,108,576	432	9.90%	9.88%
2009	392,980,910	261,987	1,500	10.73%	22.95%	37,917,415	65,889	575	3.05%	8.90%	508,920,780	1,103,112	461	6.82%	17.38%
2010	467,056,670	267,662	1,745	16.33%	43.03%	41,822,455	64,532	648	12.62%	22.64%	593,364,115	1,098,545	540	17.08%	37.42%
2011	552,054,755	268,184	2,058	17.97%	68.73%	51,420,370	63,844	805	24.27%	52.41%	608,964,910	1,095,203	556	2.94%	41.47%
2012	677,152,705	274,786	2,464	19.71%	102.00%	54,919,540	61,999	886	9.98%	67.63%	605,509,070	1,089,215	556	-0.02%	41.44%
2013	772,687,380	295,371	2,616	6.16%	114.43%	56,928,565	58,490	973	9.88%	84.18%	629,735,145	1,074,980	586	5.38%	49.04%
2014	969,486,640	299,242	3,240	23.85%	165.57%	73,062,870	54,408	1,343	37.97%	154.12%	797,026,285	1,074,799	742	26.59%	88.67%
2015	1,161,044,556	296,277	3,919	20.96%	221.22%	84,642,866	51,443	1,645	22.53%	211.36%	1,178,689,556	1,079,159	1,092	47.29%	177.89%
2016	1,248,992,941	296,094	4,218	7.64%	245.77%	91,468,164	50,819	1,800	9.39%	240.60%	1,208,486,846	1,078,400	1,121	2.60%	185.11%

Rate Annual %chg Average Value/Acre: 13.21%

13.04%

11.05%

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
2006	1,979,875	62,623	32			806,430	8,085	100			782,232,505	1,503,544	520		
2007	1,987,395	62,947	32	-0.14%	-0.14%	809,830	8,121	100	-0.02%	-0.02%	789,647,555	1,503,118	525	0.98%	0.98%
2008	3,255,095	63,053	52	63.51%	63.29%	1,214,705	8,111	150	50.19%	50.15%	867,386,235	1,503,031	577	9.85%	10.92%
2009	3,285,455	63,053	52	0.93%	64.81%	1,222,255	8,158	150	0.04%	50.21%	944,326,815	1,502,200	629	8.93%	20.83%
2010	3,318,640	63,260	52	0.68%	65.93%	1,620,495	8,120	200	33.21%	100.10%	1,107,182,375	1,502,118	737	17.25%	41.68%
2011	6,459,455	63,219	102	94.77%	223.18%	1,614,295	8,080	200	0.11%	100.32%	1,220,513,785	1,498,528	814	10.50%	56.55%
2012	6,557,315	64,224	102	-0.07%	222.94%	3,236,070	8,096	400	100.05%	300.74%	1,347,374,700	1,498,320	899	10.41%	72.85%
2013	6,121,865	60,076	102	-0.20%	222.31%	3,549,090	8,883	400	-0.04%	300.56%	1,469,022,045	1,497,800	981	9.07%	88.52%
2014	6,169,290	60,103	103	0.73%	224.66%	3,712,840	9,401	395	-1.15%	295.96%	1,849,457,925	1,497,952	1,235	25.88%	137.32%
2015	6,342,094	60,469	105	2.18%	231.74%	5,209,156	10,421	500	26.58%	401.19%	2,435,928,228	1,497,769	1,626	31.73%	212.61%
2016	6,220,533	62,205	100	-4.65%	216.30%	5,254,798	10,504	500	0.08%	401.57%	2,560,423,282	1,498,022	1,709	5.09%	228.53%

45
HOLT

Rate Annual %chg Average Value/Acre: 12.63%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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	187,624,362	9,968,622	8,119,675	266,782,775	81,629,709	6,131,666	0	2,555,356,267	81,963,812	76,708,301	0	3,274,285,189
cnty.sector.value % of total value:		5.73%	0.30%	0.25%	8.15%	2.49%	0.19%		78.04%	2.50%	2.34%		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	12,323,115	1,193,126	389,810	36,872,423	11,123,643	101,440	0	26,208	0	0	0	62,029,765
11.93%	%sector of county sector	6.57%	11.97%	4.80%	13.82%	13.63%	1.65%		0.00%				1.89%
	%sector of municipality	19.87%	1.92%	0.63%	59.44%	17.93%	0.16%		0.04%				100.00%
268	CHAMBERS	367,873	303,402	33,208	5,494,120	800,388	0	0	473,790	0	1,700	0	7,474,481
2.57%	%sector of county sector	0.20%	3.04%	0.41%	2.06%	0.98%			0.02%		0.00%		0.23%
	%sector of municipality	4.92%	4.06%	0.44%	73.51%	10.71%			6.34%		0.02%		100.00%
48	EMMET	60,789	374	186	979,405	388,410	0	0	0	0	0	0	1,429,164
0.46%	%sector of county sector	0.03%	0.00%	0.00%	0.37%	0.48%							0.04%
	%sector of municipality	4.25%	0.03%	0.01%	68.53%	27.18%							100.00%
387	EWING	497,055	212,176	12,225	8,203,032	1,417,343	0	0	0	0	0	0	10,341,831
3.71%	%sector of county sector	0.26%	2.13%	0.15%	3.07%	1.74%							0.32%
	%sector of municipality	4.81%	2.05%	0.12%	79.32%	13.70%							100.00%
129	INMAN	34,921	145,698	5,440	1,770,160	77,280	0	0	0	0	0	0	2,033,499
1.24%	%sector of county sector	0.02%	1.46%	0.07%	0.66%	0.09%							0.06%
	%sector of municipality	1.72%	7.16%	0.27%	87.05%	3.80%							100.00%
3,705	O'NEILL	6,066,907	1,324,610	750,254	108,407,665	27,847,493	0	0	8,905	0	25,503	0	144,431,337
35.51%	%sector of county sector	3.23%	13.29%	9.24%	40.64%	34.11%			0.00%		0.03%		4.41%
	%sector of municipality	4.20%	0.92%	0.52%	75.06%	19.28%			0.01%		0.02%		100.00%
166	PAGE	75,167	138,443	224,650	2,742,713	491,277	0	0	2,119	0	0	0	3,674,369
1.59%	%sector of county sector	0.04%	1.39%	2.77%	1.03%	0.60%			0.00%				0.11%
	%sector of municipality	2.05%	3.77%	6.11%	74.64%	13.37%			0.06%				100.00%
590	STUART	4,975,869	23,918	1,371	17,748,830	4,330,650	0	0	526,071	150,345	244,405	0	28,001,459
5.65%	%sector of county sector	2.65%	0.24%	0.02%	6.65%	5.31%			0.02%	0.18%	0.32%		0.86%
	%sector of municipality	17.77%	0.09%	0.00%	63.39%	15.47%			1.88%	0.54%	0.87%		100.00%
6,538	Total Municipalities	24,401,696	3,341,747	1,417,144	182,218,348	46,476,484	101,440	0	1,037,093	150,345	271,608	0	259,415,905
62.65%	%all municip.sect of cnty	13.01%	33.52%	17.45%	68.30%	56.94%	1.65%		0.04%	0.18%	0.35%		7.92%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
45	HOLT

CHART 5

EXHIBIT

45B

Page 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 12,432

Value : 3,276,723,647

Growth 55,360,270

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	455	3,483,937	43	628,113	21	394,679	519	4,506,729	
02. Res Improve Land	2,886	31,972,680	271	8,034,147	351	11,867,703	3,508	51,874,530	
03. Res Improvements	2,971	175,904,382	309	27,677,768	423	36,562,394	3,703	240,144,544	
04. Res Total	3,426	211,360,999	352	36,340,028	444	48,824,776	4,222	296,525,803	5,040,956
% of Res Total	81.15	71.28	8.34	12.26	10.52	16.47	33.96	9.05	9.11
05. Com UnImp Land	85	782,470	12	107,270	22	86,218	119	975,958	
06. Com Improve Land	544	6,775,260	38	429,876	83	808,274	665	8,013,410	
07. Com Improvements	561	54,956,760	42	3,228,645	110	61,841,726	713	120,027,131	
08. Com Total	646	62,514,490	54	3,765,791	132	62,736,218	832	129,016,499	33,565,018
% of Com Total	77.64	48.45	6.49	2.92	15.87	48.63	6.69	3.94	60.63
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	125,371
% of Ind Total	27.27	1.65	18.18	11.70	54.55	86.65	0.09	0.19	0.23
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	3,426	211,360,999	352	36,340,028	444	48,824,776	4,222	296,525,803	5,040,956
% of Res & Rec Total	81.15	71.28	8.34	12.26	10.52	16.47	33.96	9.05	9.11
Com & Ind Total	649	62,615,930	56	4,482,953	138	68,049,282	843	135,148,165	33,690,389
% of Com & Ind Total	76.99	46.33	6.64	3.32	16.37	50.35	6.78	4.12	60.86
17. Taxable Total	4,075	273,976,929	408	40,822,981	582	116,874,058	5,065	431,673,968	38,731,345
% of Taxable Total	80.45	63.47	8.06	9.46	11.49	27.07	40.74	13.17	69.96

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	7	235,600	5,724,021	1	7,722	1,310,111
20. Industrial	2	53,365	20,717,579	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	243,322	7,034,132
20. Industrial	0	0	0	2	53,365	20,717,579
21. Other	0	0	0	0	0	0
22. Total Sch II				10	296,687	27,751,711

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	322	18	99	439

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	22	458,458	21	883,737	5,254	1,872,613,790	5,297	1,873,955,985
28. Ag-Improved Land	10	292,309	14	364,579	1,942	822,652,332	1,966	823,309,220
29. Ag Improvements	11	454,802	15	597,212	2,044	146,732,460	2,070	147,784,474
30. Ag Total							7,367	2,845,049,679

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	4	0.00	156,211	6	0.00	189,710	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.50	1,500	0	0.00	0	
36. FarmSite Improv Land	6	7.91	23,730	13	10.43	31,290	
37. FarmSite Improvements	9	0.00	298,591	15	0.00	407,502	
38. FarmSite Total							
39. Road & Ditches	0	7.61	0	0	4.83	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	24	24.50	367,500	24	24.50	367,500	
32. HomeSite Improv Land	1,126	1,205.25	18,078,750	1,133	1,212.25	18,183,750	
33. HomeSite Improvements	1,150	0.00	68,499,603	1,160	0.00	68,845,524	1,458,153
34. HomeSite Total				1,184	1,236.75	87,396,774	
35. FarmSite UnImp Land	58	74.48	223,440	59	74.98	224,940	
36. FarmSite Improv Land	1,584	2,531.63	7,594,890	1,603	2,549.97	7,649,910	
37. FarmSite Improvements	1,844	0.00	78,232,857	1,868	0.00	78,938,950	15,170,772
38. FarmSite Total				1,927	2,624.95	86,813,800	
39. Road & Ditches	0	18,328.69	0	0	18,341.13	0	
40. Other- Non Ag Use	0	4,424.44	2,212,220	0	4,424.44	2,212,220	
41. Total Section VI				3,111	26,627.27	176,422,794	16,628,925

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	964,561	7	898.39	964,561

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	1,961.54	0.87%	9,611,546	0.90%	4,900.00
46. 1A	15,910.59	7.07%	77,960,967	7.32%	4,899.94
47. 2A1	37,012.72	16.44%	181,362,328	17.03%	4,900.00
48. 2A	25,165.22	11.18%	123,308,106	11.58%	4,899.94
49. 3A1	16,353.58	7.26%	76,643,878	7.20%	4,686.67
50. 3A	79,497.96	35.31%	373,563,060	35.08%	4,699.03
51. 4A1	36,926.71	16.40%	169,831,198	15.95%	4,599.14
52. 4A	12,334.76	5.48%	52,674,674	4.95%	4,270.43
53. Total	225,163.08	100.00%	1,064,955,757	100.00%	4,729.71
Dry					
54. 1D1	558.62	1.82%	1,005,516	1.82%	1,800.00
55. 1D	3,626.38	11.80%	6,527,484	11.80%	1,800.00
56. 2D1	9,656.50	31.43%	17,381,700	31.43%	1,800.00
57. 2D	4,970.30	16.18%	8,946,540	16.18%	1,800.00
58. 3D1	2,185.00	7.11%	3,933,000	7.11%	1,800.00
59. 3D	5,717.17	18.61%	10,290,906	18.61%	1,800.00
60. 4D1	2,811.20	9.15%	5,060,160	9.15%	1,800.00
61. 4D	1,196.03	3.89%	2,152,854	3.89%	1,800.00
62. Total	30,721.20	100.00%	55,298,160	100.00%	1,800.00
Grass					
63. 1G1	554.75	0.24%	794,465	0.26%	1,432.11
64. 1G	6,872.17	2.94%	10,384,284	3.46%	1,511.06
65. 2G1	16,433.73	7.03%	23,203,809	7.74%	1,411.96
66. 2G	15,501.28	6.63%	21,895,601	7.30%	1,412.50
67. 3G1	5,121.62	2.19%	7,052,624	2.35%	1,377.03
68. 3G	50,979.83	21.81%	70,786,546	23.60%	1,388.52
69. 4G1	54,711.28	23.40%	71,292,102	23.77%	1,303.06
70. 4G	83,588.84	35.76%	94,483,443	31.51%	1,130.34
71. Total	233,763.50	100.00%	299,892,874	100.00%	1,282.89
Irrigated Total					
Irrigated Total	225,163.08	45.10%	1,064,955,757	74.83%	4,729.71
Dry Total					
Dry Total	30,721.20	6.15%	55,298,160	3.89%	1,800.00
Grass Total					
Grass Total	233,763.50	46.83%	299,892,874	21.07%	1,282.89
72. Waste	4,450.29	0.89%	445,029	0.03%	100.00
73. Other	5,118.56	1.03%	2,559,280	0.18%	500.00
74. Exempt	14.18	0.00%	0	0.00%	0.00
75. Market Area Total	499,216.63	100.00%	1,423,151,100	100.00%	2,850.77

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	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
64. 1G	8.00	0.74%	10,240	0.75%	1,280.00
65. 2G1	16.54	1.53%	23,652	1.74%	1,429.99
66. 2G	70.00	6.48%	99,170	7.29%	1,416.71
67. 3G1	6.00	0.56%	8,580	0.63%	1,430.00
68. 3G	254.85	23.58%	360,501	26.50%	1,414.56
69. 4G1	360.16	33.33%	473,771	34.82%	1,315.45
70. 4G	365.16	33.79%	384,590	28.27%	1,053.21
71. Total	1,080.71	100.00%	1,360,504	100.00%	1,258.90
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	1,080.71	94.10%	1,360,504	98.84%	1,258.90
72. Waste	44.93	3.91%	4,493	0.33%	100.00
73. Other	22.82	1.99%	11,410	0.83%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,148.46	100.00%	1,376,407	100.00%	1,198.48

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	22.22	0.03%	63,328	0.03%	2,850.05
46. 1A	450.58	0.63%	1,279,635	0.69%	2,839.97
47. 2A1	2,282.21	3.18%	6,479,830	3.47%	2,839.28
48. 2A	1,902.71	2.65%	5,422,743	2.90%	2,850.01
49. 3A1	3,919.20	5.47%	10,581,840	5.67%	2,700.00
50. 3A	27,248.03	38.00%	73,533,253	39.38%	2,698.66
51. 4A1	32,535.98	45.37%	81,037,067	43.40%	2,490.69
52. 4A	3,348.18	4.67%	8,311,779	4.45%	2,482.48
53. Total	71,709.11	100.00%	186,709,475	100.00%	2,603.71
Dry					
54. 1D1	79.15	0.41%	142,470	0.41%	1,800.00
55. 1D	1,982.33	10.30%	3,568,194	10.30%	1,800.00
56. 2D1	1,555.60	8.08%	2,800,080	8.08%	1,800.00
57. 2D	2,971.46	15.43%	5,348,628	15.44%	1,800.00
58. 3D1	1,918.02	9.96%	3,452,436	9.96%	1,800.00
59. 3D	7,468.28	38.79%	13,436,724	38.78%	1,799.17
60. 4D1	2,578.22	13.39%	4,640,796	13.39%	1,800.00
61. 4D	701.07	3.64%	1,261,926	3.64%	1,800.00
62. Total	19,254.13	100.00%	34,651,254	100.00%	1,799.68
Grass					
63. 1G1	442.95	0.05%	669,251	0.07%	1,510.90
64. 1G	3,232.38	0.38%	4,785,204	0.47%	1,480.40
65. 2G1	4,978.75	0.59%	6,791,604	0.67%	1,364.12
66. 2G	12,475.02	1.48%	17,487,813	1.73%	1,401.83
67. 3G1	9,360.76	1.11%	12,716,549	1.26%	1,358.50
68. 3G	178,299.95	21.17%	247,151,890	24.42%	1,386.16
69. 4G1	402,916.04	47.83%	526,615,887	52.04%	1,307.01
70. 4G	230,627.51	27.38%	195,687,205	19.34%	848.50
71. Total	842,333.36	100.00%	1,011,905,403	100.00%	1,201.31
Irrigated Total					
Irrigated Total	71,709.11	7.20%	186,709,475	15.04%	2,603.71
Dry Total					
Dry Total	19,254.13	1.93%	34,651,254	2.79%	1,799.68
Grass Total					
Grass Total	842,333.36	84.54%	1,011,905,403	81.49%	1,201.31
72. Waste	57,573.44	5.78%	5,757,344	0.46%	100.00
73. Other	5,477.20	0.55%	2,741,911	0.22%	500.60
74. Exempt	140.39	0.01%	0	0.00%	0.00
75. Market Area Total	996,347.24	100.00%	1,241,765,387	100.00%	1,246.32

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	0.70	0.29%	1,995	0.33%	2,850.00
49. 3A1	30.49	12.71%	82,323	13.44%	2,700.00
50. 3A	32.77	13.66%	88,479	14.44%	2,700.00
51. 4A1	157.68	65.73%	394,200	64.35%	2,500.00
52. 4A	18.24	7.60%	45,600	7.44%	2,500.00
53. Total	239.88	100.00%	612,597	100.00%	2,553.76
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	6.74	0.60%	10,265	0.74%	1,523.00
64. 1G	3.98	0.35%	1,990	0.14%	500.00
65. 2G1	0.51	0.05%	664	0.05%	1,301.96
66. 2G	19.13	1.70%	18,307	1.32%	956.98
67. 3G1	43.30	3.84%	47,244	3.40%	1,091.09
68. 3G	475.28	42.14%	620,679	44.62%	1,305.92
69. 4G1	463.47	41.10%	590,805	42.48%	1,274.74
70. 4G	115.36	10.23%	100,985	7.26%	875.39
71. Total	1,127.77	100.00%	1,390,939	100.00%	1,233.35
<hr/>					
Irrigated Total	239.88	15.02%	612,597	26.25%	2,553.76
Dry Total	173.13	10.84%	311,634	13.35%	1,800.00
Grass Total	1,127.77	70.63%	1,390,939	59.59%	1,233.35
72. Waste	22.96	1.44%	2,296	0.10%	100.00
73. Other	33.05	2.07%	16,525	0.71%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,596.79	100.00%	2,333,991	100.00%	1,461.68

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	16.73	78,631	3.13	15,337	297,092.21	1,252,183,861	297,112.07	1,252,277,829
77. Dry Land	14.51	26,118	35.83	64,494	50,098.12	90,170,436	50,148.46	90,261,048
78. Grass	435.55	568,713	982.49	1,067,802	1,076,887.30	1,312,913,205	1,078,305.34	1,314,549,720
79. Waste	9.50	950	28.23	2,823	62,053.89	6,205,389	62,091.62	6,209,162
80. Other	12.25	6,125	13.14	6,570	10,626.24	5,316,431	10,651.63	5,329,126
81. Exempt	0.00	0	0.00	0	154.57	0	154.57	0
82. Total	488.54	680,537	1,062.82	1,157,026	1,496,757.76	2,666,789,322	1,498,309.12	2,668,626,885

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	297,112.07	19.83%	1,252,277,829	46.93%	4,214.83
Dry Land	50,148.46	3.35%	90,261,048	3.38%	1,799.88
Grass	1,078,305.34	71.97%	1,314,549,720	49.26%	1,219.09
Waste	62,091.62	4.14%	6,209,162	0.23%	100.00
Other	10,651.63	0.71%	5,329,126	0.20%	500.31
Exempt	154.57	0.01%	0	0.00%	0.00
Total	1,498,309.12	100.00%	2,668,626,885	100.00%	1,781.09

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	104	818,953	602	5,342,199	614	36,135,649	718	42,296,801	1,581,974
83.2 Chambers	43	191,783	172	798,344	173	4,533,052	216	5,523,179	0
83.3 Emmet / Inman	50	168,306	101	535,992	106	1,722,026	156	2,426,324	0
83.4 Ewing	23	92,883	205	1,176,704	207	7,008,777	230	8,278,364	1,573
83.5 O'Neill	138	1,680,659	1,434	20,308,563	1,485	106,197,570	1,623	128,186,792	1,391,710
83.6 Page	32	140,663	98	610,630	98	3,622,734	130	4,374,027	0
83.7 Rural	83	1,045,672	630	20,203,944	749	64,409,069	832	85,658,685	1,512,151
83.8 Stuart	46	367,810	266	2,898,154	271	16,515,667	317	19,781,631	553,548
84 Residential Total	519	4,506,729	3,508	51,874,530	3,703	240,144,544	4,222	296,525,803	5,040,956

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	22	144,938	144	762,408	148	11,248,676	170	12,156,022	1,077,974
85.2	Chambers	7	11,220	29	36,740	29	752,428	36	800,388	0
85.3	Emmet / Inman	5	4,560	15	9,245	16	451,785	21	465,590	0
85.4	Ewing	6	7,925	38	76,505	40	1,439,369	46	1,523,799	0
85.5	O'neill	32	623,783	252	5,712,658	256	35,955,801	288	42,292,242	1,302,808
85.6	Page	4	4,072	14	19,325	15	555,002	19	578,399	0
85.7	Rural	36	201,003	127	1,327,415	161	70,738,918	197	72,267,336	30,728,073
85.8	Stuart	8	26,532	56	237,745	58	4,800,112	66	5,064,389	581,534
86	Commercial Total	120	1,024,033	675	8,182,041	723	125,942,091	843	135,148,165	33,690,389

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	495.35	0.22%	764,765	0.26%	1,543.89
88. 1G	6,648.10	2.98%	10,249,380	3.48%	1,541.70
89. 2G1	15,983.99	7.16%	22,940,809	7.80%	1,435.24
90. 2G	15,149.62	6.79%	21,710,657	7.38%	1,433.08
91. 3G1	4,829.58	2.16%	6,905,674	2.35%	1,429.87
92. 3G	48,423.80	21.69%	69,322,431	23.56%	1,431.58
93. 4G1	53,433.61	23.94%	70,486,807	23.96%	1,319.15
94. 4G	78,255.69	35.06%	91,798,828	31.21%	1,173.06
95. Total	223,219.74	100.00%	294,179,351	100.00%	1,317.89
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	24.59	4.88%	35,164	5.07%	1,430.01
98. 2C1	41.00	8.14%	58,630	8.46%	1,430.00
99. 2C	9.80	1.95%	14,014	2.02%	1,430.00
100. 3C1	1.00	0.20%	1,430	0.21%	1,430.00
101. 3C	202.00	40.13%	287,100	41.41%	1,421.29
102. 4C1	203.00	40.33%	267,960	38.65%	1,320.00
103. 4C	22.00	4.37%	29,040	4.19%	1,320.00
104. Total	503.39	100.00%	693,338	100.00%	1,377.34
Timber					
105. 1T1	59.40	0.59%	29,700	0.59%	500.00
106. 1T	199.48	1.99%	99,740	1.99%	500.00
107. 2T1	408.74	4.07%	204,370	4.07%	500.00
108. 2T	341.86	3.40%	170,930	3.40%	500.00
109. 3T1	291.04	2.90%	145,520	2.90%	500.00
110. 3T	2,354.03	23.45%	1,177,015	23.45%	500.00
111. 4T1	1,074.67	10.70%	537,335	10.70%	500.00
112. 4T	5,311.15	52.90%	2,655,575	52.90%	500.00
113. Total	10,040.37	100.00%	5,020,185	100.00%	500.00
<hr/>					
Grass Total	223,219.74	95.49%	294,179,351	98.09%	1,317.89
CRP Total	503.39	0.22%	693,338	0.23%	1,377.34
Timber Total	10,040.37	4.30%	5,020,185	1.67%	500.00
<hr/>					
114. Market Area Total	233,763.50	100.00%	299,892,874	100.00%	1,282.89

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	0.00	0.00%	0	0.00%	0.00
88. 1G	6.00	0.56%	9,240	0.68%	1,540.00
89. 2G1	16.54	1.55%	23,652	1.75%	1,429.99
90. 2G	69.00	6.48%	98,670	7.30%	1,430.00
91. 3G1	6.00	0.56%	8,580	0.63%	1,430.00
92. 3G	250.62	23.54%	358,386	26.50%	1,430.00
93. 4G1	358.16	33.64%	472,771	34.96%	1,320.00
94. 4G	358.25	33.65%	381,135	28.18%	1,063.88
95. Total	1,064.57	100.00%	1,352,434	100.00%	1,270.40
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	2.00	12.39%	1,000	12.39%	500.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	1.00	6.20%	500	6.20%	500.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	4.23	26.21%	2,115	26.21%	500.00
111. 4T1	2.00	12.39%	1,000	12.39%	500.00
112. 4T	6.91	42.81%	3,455	42.81%	500.00
113. Total	16.14	100.00%	8,070	100.00%	500.00
<hr/>					
Grass Total	1,064.57	98.51%	1,352,434	99.41%	1,270.40
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	16.14	1.49%	8,070	0.59%	500.00
<hr/>					
114. Market Area Total	1,080.71	100.00%	1,360,504	100.00%	1,258.90

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	417.90	0.05%	643,566	0.07%	1,540.00
88. 1G	3,015.11	0.38%	4,643,563	0.47%	1,540.10
89. 2G1	4,529.29	0.57%	6,484,104	0.66%	1,431.59
90. 2G	11,889.50	1.48%	17,050,903	1.73%	1,434.11
91. 3G1	8,368.71	1.04%	11,988,576	1.22%	1,432.55
92. 3G	168,163.01	21.00%	240,898,051	24.46%	1,432.53
93. 4G1	390,759.69	48.79%	516,528,369	52.45%	1,321.86
94. 4G	213,753.66	26.69%	186,534,209	18.94%	872.66
95. Total	800,896.87	100.00%	984,771,341	100.00%	1,229.59
CRP					
96. 1C1	14.15	0.19%	20,235	0.20%	1,430.04
97. 1C	35.49	0.48%	50,751	0.50%	1,430.01
98. 2C1	89.00	1.22%	127,270	1.26%	1,430.00
99. 2C	155.00	2.12%	221,650	2.20%	1,430.00
100. 3C1	252.60	3.45%	358,248	3.56%	1,418.24
101. 3C	1,297.82	17.72%	1,832,186	18.18%	1,411.74
102. 4C1	4,620.77	63.09%	6,319,728	62.72%	1,367.68
103. 4C	859.44	11.73%	1,145,791	11.37%	1,333.18
104. Total	7,324.27	100.00%	10,075,859	100.00%	1,375.68
Timber					
105. 1T1	10.90	0.03%	5,450	0.03%	500.00
106. 1T	181.78	0.53%	90,890	0.53%	500.00
107. 2T1	360.46	1.06%	180,230	1.06%	500.00
108. 2T	430.52	1.26%	215,260	1.26%	500.00
109. 3T1	739.45	2.17%	369,725	2.17%	500.00
110. 3T	8,839.12	25.91%	4,421,653	25.92%	500.24
111. 4T1	7,535.58	22.09%	3,767,790	22.09%	500.00
112. 4T	16,014.41	46.95%	8,007,205	46.94%	500.00
113. Total	34,112.22	100.00%	17,058,203	100.00%	500.06
<hr/>					
Grass Total	800,896.87	95.08%	984,771,341	97.32%	1,229.59
CRP Total	7,324.27	0.87%	10,075,859	1.00%	1,375.68
Timber Total	34,112.22	4.05%	17,058,203	1.69%	500.06
<hr/>					
114. Market Area Total	842,333.36	100.00%	1,011,905,403	100.00%	1,201.31

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	6.63	0.70%	10,210	0.79%	1,539.97
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.44	0.05%	629	0.05%	1,429.55
90. 2G	9.40	0.99%	13,442	1.03%	1,430.00
91. 3G1	27.52	2.91%	39,354	3.03%	1,430.01
92. 3G	411.87	43.51%	588,974	45.29%	1,430.00
93. 4G1	437.89	46.26%	578,015	44.45%	1,320.00
94. 4G	52.81	5.58%	69,710	5.36%	1,320.02
95. Total	946.56	100.00%	1,300,334	100.00%	1,373.75
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	0.06%	55	0.06%	500.00
106. 1T	3.98	2.20%	1,990	2.20%	500.00
107. 2T1	0.07	0.04%	35	0.04%	500.00
108. 2T	9.73	5.37%	4,865	5.37%	500.00
109. 3T1	15.78	8.71%	7,890	8.71%	500.00
110. 3T	63.41	34.99%	31,705	34.99%	500.00
111. 4T1	25.58	14.12%	12,790	14.12%	500.00
112. 4T	62.55	34.52%	31,275	34.52%	500.00
113. Total	181.21	100.00%	90,605	100.00%	500.00
<hr/>					
Grass Total	946.56	83.93%	1,300,334	93.49%	1,373.75
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	181.21	16.07%	90,605	6.51%	500.00
<hr/>					
114. Market Area Total	1,127.77	100.00%	1,390,939	100.00%	1,233.35

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

45 Holt

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	266,782,775	296,525,803	29,743,028	11.15%	5,040,956	9.26%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	81,963,812	87,396,774	5,432,962	6.63%	1,458,153	4.85%
04. Total Residential (sum lines 1-3)	348,746,587	383,922,577	35,175,990	10.09%	6,499,109	8.22%
05. Commercial	81,629,709	129,016,499	47,386,790	58.05%	33,565,018	16.93%
06. Industrial	6,131,666	6,131,666	0	0.00%	125,371	-2.04%
07. Total Commercial (sum lines 5-6)	87,761,375	135,148,165	47,386,790	54.00%	33,690,389	15.61%
08. Ag-Farmsite Land, Outbuildings	74,496,081	86,813,800	12,317,719	16.53%	15,170,772	-3.83%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,212,220	2,212,220	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	76,708,301	89,026,020	12,317,719	16.06%	15,170,772	-3.72%
12. Irrigated	1,244,249,943	1,252,277,829	8,027,886	0.65%		
13. Dryland	91,781,310	90,261,048	-1,520,262	-1.66%		
14. Grassland	1,207,838,967	1,314,549,720	106,710,753	8.83%		
15. Wasteland	6,231,404	6,209,162	-22,242	-0.36%		
16. Other Agland	5,254,643	5,329,126	74,483	1.42%		
17. Total Agricultural Land	2,555,356,267	2,668,626,885	113,270,618	4.43%		
18. Total Value of all Real Property (Locally Assessed)	3,068,572,530	3,276,723,647	208,151,117	6.78%	55,360,270	4.98%

2017 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:
	\$360,322
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:
	\$4,500 for the assessor vehicle. Commercial revalue-\$90,000, Tomato Plant-\$3,500, Hog facility-\$3,500 & assisted living-\$3,500.
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:
	\$5,000
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	\$5,791

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 and Tax Valuation LLC
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.

2017 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="width: 15%;"><u>Valuation Grouping</u></th> <th><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/Rural - 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/Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.	Ag	Agricultural homes and outbuildings
<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/Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.																				
Ag	Agricultural homes and outbuildings																				
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?																				
	Parcels that are valued using Vanguard have market driven depreciation tables. After 2017 all valuation groupings will have own depreciation tables.																				
5.	Are individual depreciation tables developed for each valuation grouping?																				

	Yes																																																		
6.	Describe the methodology used to determine the residential lot values?																																																		
	The lot values were established by completing a vacant lot sales study and using residential sales with the methodology that 15% of the sale price is attributed to the land.																																																		
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																		
	In Holt County when a developer has multiple lots sitting vacant ready for sale, the interim use is hay production. The lots are assessed under one parcel and valued by the acre using an ag based value.																																																		
8.	<table border="1"> <thead> <tr> <th><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>01</td> <td>2015</td> <td>2008</td> <td>2015</td> <td>2016-2017</td> </tr> <tr> <td>02</td> <td>2012</td> <td>2011</td> <td>2015</td> <td>2012</td> </tr> <tr> <td>03</td> <td>2013</td> <td>2011</td> <td>2015</td> <td>2012</td> </tr> <tr> <td>04</td> <td>2015</td> <td>2008</td> <td>2015</td> <td>2015</td> </tr> <tr> <td>05</td> <td>2015</td> <td>2008</td> <td>2016</td> <td>2016</td> </tr> <tr> <td>06</td> <td>2015</td> <td>2008</td> <td>2015</td> <td>2015</td> </tr> <tr> <td>07</td> <td>2015</td> <td>2008</td> <td>2016</td> <td>2016</td> </tr> <tr> <td>09</td> <td>2015</td> <td>2008</td> <td>2015</td> <td>2013-2016</td> </tr> <tr> <td>Ag</td> <td>2015</td> <td>2008</td> <td>2015</td> <td>2013-2016</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	01	2015	2008	2015	2016-2017	02	2012	2011	2015	2012	03	2013	2011	2015	2012	04	2015	2008	2015	2015	05	2015	2008	2016	2016	06	2015	2008	2015	2015	07	2015	2008	2016	2016	09	2015	2008	2015	2013-2016	Ag	2015	2008	2015	2013-2016
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																																															
01	2015	2008	2015	2016-2017																																															
02	2012	2011	2015	2012																																															
03	2013	2011	2015	2012																																															
04	2015	2008	2015	2015																																															
05	2015	2008	2016	2016																																															
06	2015	2008	2015	2015																																															
07	2015	2008	2016	2016																																															
09	2015	2008	2015	2013-2016																																															
Ag	2015	2008	2015	2013-2016																																															
	For 2018 we will reassess O'Neill and Stuart residential. Also, the next six townships in the 6 year review will be reviewed which includes acreages and Ag homes and outbuildings.																																																		

2017 Commercial Assessment Survey for Holt County

1.	Valuation data collection done by:																		
	Assessor, Deputy and clerks																		
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><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 1,244, 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>Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.</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 1,244, 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	Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.
<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 1,244, 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	Rural - all improved and unimproved properties located outside the City limits in the rural areas as well as Amelia.																		
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?																		

	Tax Valuation LLC is developing depreciation tables based on the local market.																																																	
5.	Are individual depreciation tables developed for each valuation grouping?																																																	
	Tax Valuation LLC is developing depreciation tables for each valuation grouping.																																																	
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.																																																	
7.	<table border="1"> <thead> <tr> <th><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>01</td> <td>2017</td> <td>2008</td> <td>2017</td> <td>2016-2017</td> </tr> <tr> <td>02</td> <td>2004</td> <td>2002</td> <td>2002</td> <td>2016-2017</td> </tr> <tr> <td>03</td> <td>2004</td> <td>2002</td> <td>2002</td> <td>2013</td> </tr> <tr> <td>04</td> <td>2004</td> <td>2002</td> <td>2002</td> <td>2013</td> </tr> <tr> <td>05</td> <td>2004</td> <td>2002</td> <td>2002</td> <td>2013</td> </tr> <tr> <td>06</td> <td>2004</td> <td>2002</td> <td>2002</td> <td>2013</td> </tr> <tr> <td>07</td> <td>2004</td> <td>2002</td> <td>2002</td> <td>2013</td> </tr> <tr> <td>09</td> <td>2004</td> <td>2002</td> <td>2002</td> <td>2013</td> </tr> </tbody> </table>					<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	01	2017	2008	2017	2016-2017	02	2004	2002	2002	2016-2017	03	2004	2002	2002	2013	04	2004	2002	2002	2013	05	2004	2002	2002	2013	06	2004	2002	2002	2013	07	2004	2002	2002	2013	09	2004	2002	2002	2013
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																																														
01	2017	2008	2017	2016-2017																																														
02	2004	2002	2002	2016-2017																																														
03	2004	2002	2002	2013																																														
04	2004	2002	2002	2013																																														
05	2004	2002	2002	2013																																														
06	2004	2002	2002	2013																																														
07	2004	2002	2002	2013																																														
09	2004	2002	2002	2013																																														
	Tax Valuation LLC is in the process of completing a reappraisal of all commercial parcels in Holt County.																																																	

2017 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.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
		<u>Year Land Use Completed</u>
	4001	This market area consists of land on the north side of Hwy 20 and the Elkhorn River, except the two northern tier of geo codes. A small portion of the southeast corner of the county is also included with this area. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.
	4002	This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4002 will be exactly the same as area 4001.
	4003	This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. Also the two northern tier of geo codes. The water table in this area is much higher than the other area making it harder to irrigate. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills.
	4004	This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4004 will be exactly the same as area 4003.
3.	Describe the process used to determine and monitor market areas.	
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. A sale analysis is completed each year to monitor the market areas.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. These properties are also reviewed by the assessor through questionnaires and on site inspections.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	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 acres are valued as grass, all of the parcel is valued at 100% of agricultural land based on sales.	
	<i><u>If your county has special value applications, please answer the following</u></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 30th receive a 10% penalty. Filings after July 1 receive a 25% penalty. Starting in 2014 the personal property schedules will be placed on a county website. The property owners can adjust the schedules and electronically send them or print them and bring them to the office. Verification is achieved from depreciation worksheets and personal contacts with owners.

The personal property abstract will be filed by July 20, 2016.

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 2016 is 93%.

The median level of assessment of commercial/industrial properties for 2016 is 74%.

The median level of assessment of agricultural property for 2016 is 72%.

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

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 2016 we will continue the second six year review process 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 Page, Emmet and Inman 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. If time allows we will also start on a portion of O'Neill residential parcels.

The O'Neill Ventures, INC tomato plant and a new assisted living facility in O'Neill will be assessed by Vanguard. A new hog facility owned by Christianson Farms will be assessed by Vanguard. These appraisal contracts will be finished in time for the 2017 assessment roll.

Holt County has also contracted with Tax Valuation LLC, an appraisal company, to reassess all commercial parcels in Holt County. In the fall and winter of 2016 they will visit commercial parcels in O'Neill and Atkinson. These new values will be placed on the 2017 tax roll. In 2017 they will visit all of the remaining commercial parcels in Holt County.

2017 and 2018 - the six year review process will continue. Sales will continue to be studied, adjustments to assessed values will be based on the market. Residential parcels in O'Neill will be reassessed and adjustments will be made to other residential parcels in other towns based on the sales ratio.

Respectfully

Timothy L. Wallinger
Holt County Assessor
July 27, 2016