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2015 Commission Summary for Holt County

Residential Real Property - Current

Number of Sales	263	Median	95.33
Total Sales Price	\$21,459,927	Mean	104.76
Total Adj. Sales Price	\$21,518,277	Wgt. Mean	91.69
Total Assessed Value	\$19,730,060	Average Assessed Value of the Base	\$62,386
Avg. Adj. Sales Price	\$81,819	Avg. Assessed Value	\$75,019

Confidence Interval - Current

95% Median C.I	92.77 to 98.86
95% Wgt. Mean C.I	88.93 to 94.45
95% Mean C.I	99.97 to 109.55
% of Value of the Class of all Real Property Value in the	9.29
% of Records Sold in the Study Period	6.04
% of Value Sold in the Study Period	7.27

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	250	93	92.81
2013	224	94	94.00
2012	217	94	93.85
2011	252	94	94

2015 Commission Summary for Holt County

Commercial Real Property - Current

Number of Sales	42	Median	94.61
Total Sales Price	\$5,454,235	Mean	102.04
Total Adj. Sales Price	\$5,369,235	Wgt. Mean	106.47
Total Assessed Value	\$5,716,415	Average Assessed Value of the Base	\$90,726
Avg. Adj. Sales Price	\$127,839	Avg. Assessed Value	\$136,105

Confidence Interval - Current

95% Median C.I	64.46 to 105.13
95% Wgt. Mean C.I	79.06 to 133.88
95% Mean C.I	82.70 to 121.38
% of Value of the Class of all Real Property Value in the County	2.46
% of Records Sold in the Study Period	5.30
% of Value Sold in the Study Period	7.95

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	34	97	92.10
2013	41	97	97.43
2012	23		98.45
2011	39		95

2015 Opinions of the Property Tax Administrator for Holt County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	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, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Holt County

For assessment year 2015 Holt County is converting from Terra Scan to the Vanguard CAMA system. A lot study was performed in valuation groupings 01 and 09, which are O'Neill and Acreage. Through this analysis the lot values were increased.

All residential sales were reviewed through a sales questionnaire. Returned questionnaires were gone through to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

All pickup work was completed and placed on the 2015 assessment roll.

2015 Residential Assessment Survey for Holt County

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

	At this time the valuation grouping of Atkinson and Stuart has their own individual depreciation table. All other valuation groupings are on the same table.																																																						
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	Holt County is currently converting from Terra Scan to Vanguard CAMA. The assessors plan for 2016 is to be fully implemented in Vanguard and to have valuation groupings 01, 04, 05, 06, 07, 08, and 09 updated with new costing and depreciation tables.																																																						

2015 Residential Correlation Section for Holt County

County Overview

Holt County is located in north central Nebraska and has three Hwy's passing through the county. Hwy's 11 and 281 go north and south and Hwy 275/20 run east and west. O'Neill is the largest town and is the county seat with a population of 3,700. O'Neill contains the majority of employment and business opportunities within the county. The market in O'Neill in recent years has been pretty stable. Atkinson, Stuart, Ewing and Chambers are the other towns in the county that still have a public school system, as well as various types of services, goods and jobs. The market in the smaller communities is less organized, but has been generally stable.

Description of Analysis

The assessor's office is converting from Terra Scan to the Vanguard CAMA system. A lot study was done in O'Neill and all the acreages throughout the County for 2015 with lot values adjusted accordingly.

There are 263 qualified sales in the residential sample. Nine valuation groupings have been identified with differing market influences. The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Holt County. Both the median and weighted mean measures of central tendency fall into the acceptable range. The price related differential may indicate regressive assessments in some of the higher value properties.

The assessor's office stays on track with the three year plan of assessment, and work has already begun on the next six year review and physical inspection cycle.

Sales Qualification

Holt County has a consistent procedure that is utilized for sales verification. A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Holt County was selected for review in 2013. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the residential properties are being treated in a uniform and proportionate manner.

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

2015 Residential Correlation Section for Holt County

Level of Value

Based on all available information, the level of value of the residential property in Holt County is 95%.

2015 Commercial Assessment Actions for Holt County

For assessment year 2015 all returned sales questionnaires were gone through to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

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

2015 Commercial Assessment Survey for Holt County

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2015 Commercial Correlation Section for Holt County

County Overview

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Description of Analysis

There are 42 qualified sales in the commercial class of real property for Holt County. These 42 sales will not be relied upon to determine a level of value. Nine valuation groupings have been identified with differing market influences. In reviewing the overall statistical sample for measurement purposes only the median measure is at an acceptable level of value. Both qualitative measures are outside the acceptable ranges. The coefficient of dispersion is indicating a fairly wide dispersion in the sample.

The commercial parcels in Holt County are represented by 64 different occupancy codes. Further stratification of the sample by occupancy codes shows 18 different codes within the statistical profile, leaving 46 occupancy codes having no representation in the statistical analysis.

Sales Qualification

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Holt County was reviewed in 2013. It is believed that commercial property is treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

Level of Value

Based on the consideration of all available information, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.

2015 Agricultural Assessment Actions for Holt County

The assessor performed a market analysis on all qualified agricultural sales. Based on the analysis it was determined that changes in land valuation would be made to land capability groups in all classes.

The first acre on farm home sites was raised to \$10,000.

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

Work is continuing with the implementation of GIS.

All agricultural sales are reviewed by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there is still a question regarding the sale after the receipt of the questionnaire.

Pickup work was completed and placed on the 2015 assessment roll.

2015 Agricultural Assessment Survey for Holt County

1.	Valuation data collection done by:																
	Assessor and Deputy																
2.	List each market area, and describe the location and the specific characteristics that make each unique.																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">4001</td> <td>This market area consists of land on the north side of Hwy 20 and the Elkhorn River. A small portion of the southeast corner of the county is also included with this area. It contains a mix of excessively drained sandy soils, well drained silty soils formed in loess and alluvium on stream terraces, and well to somewhat excessively drained loamy soils. The market area contains the majority of irrigated land.</td> <td style="text-align: center;">2011/2012</td> </tr> <tr> <td style="text-align: center;">4002</td> <td>This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4002 will be exactly the same as area 4001.</td> <td style="text-align: center;">2011/2012</td> </tr> <tr> <td style="text-align: center;">4003</td> <td>This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. The water table in this area is much higher than the other area making it harder to irrigate. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills.</td> <td style="text-align: center;">2011/2012</td> </tr> <tr> <td style="text-align: center;">4004</td> <td>This market area was created specifically for the purpose of being able to use a newer cost manual to place an assessed value on log cabins. Land values in area 4004 will be exactly the same as area 4003.</td> <td style="text-align: center;">2011/2012</td> </tr> </tbody> </table>		<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. 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.	2011/2012	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.	2011/2012	4003	This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. The water table in this area is much higher than the other area making it harder to irrigate. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills.	2011/2012	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.	2011/2012
<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. 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.	2011/2012															
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.	2011/2012															
4003	This market area consists of land on the south side of Hwy 20 and the Elkhorn River, as well as a small portion of the northwest corner of the county. The water table in this area is much higher than the other area making it harder to irrigate. It contains excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills.	2011/2012															
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.	2011/2012															
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?																
	Yes, they do if the rural residential home site is over 20 acres. If 20 acres or less than an acreage site value is applied. This was determined through a sales study.																
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.																
	All cropland is valued as grass, all of the parcel is valued at 100% of agricultural land based on sales.																
7.	Have special valuation applications been filed in the county? If so, answer the following:																
	No																

Holt County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Holt	1	4,800	4,800	4,599	4,600	4,400	4,400	3,746	3,746	4,328
Antelope	1	5,280	5,280	5,250	5,250	5,235	5,235	4,125	3,850	5,140
Knox	2	3,300	3,188	3,067	2,858	2,718	2,615	2,359	2,250	2,829
Boyd	1	3,315	3,315	3,110	3,110	2,940	2,940	2,685	2,685	2,954
Keya Paha	1	2,800	2,800	2,700	2,699	2,500	2,500	2,400	2,400	2,523
Rock	3	n/a	3,000	2,900	2,800	2,700	2,594	2,449	2,085	2,551
Holt	3	n/a	2,400	2,200	2,200	2,100	2,100	1,970	1,970	2,037
Rock	1	n/a	2,300	2,200	2,200	2,100	2,000	2,000	1,950	2,040
Rock	2	n/a	2,300	n/a	2,200	2,150	2,100	2,000	1,950	2,031
Garfield	1	n/a	4,100	4,100	3,500	3,500	3,100	3,100	2,400	3,329
Wheeler	1	3,760	3,680	3,570	3,480	3,390	3,310	3,235	3,140	3,260
Loup	1	n/a	4,000	n/a	3,500	3,500	3,100	3,100	2,000	3,389
Antelope	2	5,280	5,280	5,250	5,250	5,235	5,235	4,125	3,850	4,894

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Holt	1	1,799	1,792	1,700	1,700	1,600	1,596	1,500	1,500	1,660
Antelope	1	3,360	3,240	3,240	3,240	3,150	3,150	1,860	1,530	3,095
Knox	2	2,185	2,124	1,795	1,625	1,585	1,560	1,540	1,530	1,761
Boyd	1	2,010	2,010	1,780	1,780	1,605	1,605	1,450	1,450	1,792
Keya Paha	1	900	900	880	880	855	855	815	815	865
Rock	3	n/a	950	900	900	850	800	750	700	812
Holt	3	n/a	1,788	1,700	1,697	1,599	1,600	1,500	1,500	1,583
Rock	1	n/a	n/a	950	n/a	850	800	750	700	835
Rock	2	n/a	n/a	n/a	n/a	850	800	750	700	773
Garfield	1	n/a	1,700	1,700	1,490	1,490	1,240	1,240	1,065	1,379
Wheeler	1	1,785	1,695	1,540	1,470	1,410	1,350	1,270	1,205	1,354
Loup	1	n/a	925	n/a	925	865	755	625	625	790
Antelope	2	2,325	2,285	2,100	2,100	2,025	1,985	1,650	1,530	2,008

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Holt	1	1,397	1,398	1,300	1,294	1,122	1,156	1,085	1,019	1,106
Antelope	1	1,241	1,264	1,246	1,312	1,266	1,286	1,196	1,065	1,210
Knox	2	1,054	1,052	992	1,030	1,013	1,013	1,031	1,034	1,031
Boyd	1	1,115	1,115	1,000	1,000	925	925	920	920	939
Keya Paha	1	700	700	660	660	640	640	620	620	628
Rock	3	n/a	894	791	824	765	721	626	490	624
Holt	3	1,400	1,400	1,303	1,274	1,138	1,174	1,093	975	1,084
Rock	1	n/a	901	850	851	774	735	630	540	745
Rock	2	n/a	898	850	847	771	731	626	514	616
Garfield	1	n/a	965	965	965	895	850	748	617	665
Wheeler	1	1,250	1,180	1,110	1,045	1,005	930	878	780	839
Loup	1	n/a	720	n/a	720	570	570	570	570	571
Antelope	2	976	1,052	1,046	1,098	1,039	1,055	1,032	1,019	1,033

2015 Agricultural Correlation Section for Holt County

County Overview

Holt County is located in northern Nebraska with O'Neill being the county seat. The county is comprised of approximately 20% irrigated, 3% dry crop, 72% grass/pasture land and 4% waste. Holt County has two market areas. Market area 4001 consists of land on the north side of Hwy 20 and the Elkhorn River. A small portion of the southeast corner of the county is also included with this area. This market area contains the majority of irrigated land in the county. Market area 4003 consists of land on the south side of Hwy 20 and the Elkhorn River as well as a small portion of the northwest corner of the county. The water table in this area is much higher than the other area making it harder to irrigate. Overall, dry and grass land values county wide are valued the same, the only difference in value between the two market areas is irrigated. Annually sales are reviewed and plotted to verify accuracy of the market area determinations.

Two Natural Resource Districts split this county. The Lower Niobrara NRD governs the northern part of the county while the Upper Elkhorn NRD governs the southern portion. The Upper Elkhorn currently has a 2500 acre annual new well maximum.

Description of Analysis

In analyzing the agricultural sales within market area 4001 in Holt County the sales were not proportionately distributed among the study period years, however the land uses were representative of the market in general. In market area 4003 the sales here were also not proportionately distributed among the study period years even though the land use of the sales generally matched the market. Both samples were expanded using sales from the comparable areas surrounding Holt County with similar soils and physical characteristics.

The resulting sample for market area 4001 and 4003 that are now proportionately distributed and representative of the land uses suggests the values are within the acceptable range and is adequate for measurement purposes. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. The 80% MLU provides the more representative sampling and shows the irrigated subclass falls within the acceptable range for both market areas. As stated above dry and grass values County wide are valued the same, so when looking at the same 80% MLU subclass for grass the reader should look at the overall County 80% MLU that has 94 sales with a median of 75.23%.

Assessment actions taken by the Holt County assessor include adjustments to all property classes. Irrigated values amounted to an increase of 20%, dry land increased 22% and grass amounted to an increase of 48%. The statistics are generally within the acceptable range. An analysis of the agricultural market to the west and south of Holt County indicates the grassland has taken substantial increases for 2015.

Sales Qualification

A review of the non-qualified sales roster demonstrates a sufficient explanation in the assessor comments on the reasons for exclusion from the qualified sales roster. Measurement was done utilizing all available information; there is no evidence of excessive trimming in the file.

2015 Agricultural Correlation Section for Holt County

Equalization and Quality of Assessment

The sales analysis supports that all subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Holt County to the values used in all of the adjoining counties also supports that values are acceptable and equalized.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Holt County is 75% of market value for the agricultural land class.

45 Holt
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 263
Total Sales Price : 21,459,927
Total Adj. Sales Price : 21,518,277
Total Assessed Value : 19,730,060
Avg. Adj. Sales Price : 81,819
Avg. Assessed Value : 75,019

MEDIAN : 95
WGT. MEAN : 92
MEAN : 105
COD : 25.99
PRD : 114.25

COV : 37.86
STD : 39.66
Avg. Abs. Dev : 24.78
MAX Sales Ratio : 373.00
MIN Sales Ratio : 24.19

95% Median C.I. : 92.77 to 98.86
95% Wgt. Mean C.I. : 88.93 to 94.45
95% Mean C.I. : 99.97 to 109.55

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	32	100.22	107.66	98.77	20.13	109.00	57.77	180.45	91.60 to 115.37	72,491	71,599
01-JAN-13 To 31-MAR-13	36	100.12	109.12	95.41	20.57	114.37	67.25	209.81	93.40 to 115.91	82,111	78,344
01-APR-13 To 30-JUN-13	36	98.34	97.89	94.53	17.80	103.55	24.50	149.70	88.42 to 104.57	87,467	82,682
01-JUL-13 To 30-SEP-13	40	90.38	100.32	88.64	24.22	113.18	62.67	210.85	82.00 to 100.71	90,815	80,495
01-OCT-13 To 31-DEC-13	33	92.61	104.77	92.34	23.03	113.46	65.80	256.54	88.19 to 102.08	98,700	91,139
01-JAN-14 To 31-MAR-14	16	94.15	97.95	88.28	13.83	110.95	73.45	146.86	85.83 to 102.23	87,744	77,462
01-APR-14 To 30-JUN-14	35	103.88	115.30	91.88	38.62	125.49	24.19	373.00	87.36 to 126.16	60,219	55,326
01-JUL-14 To 30-SEP-14	35	85.27	102.34	83.15	38.55	123.08	48.32	279.60	79.33 to 97.64	76,928	63,965
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	144	97.72	103.54	93.79	21.04	110.40	24.50	210.85	93.40 to 101.33	83,730	78,527
01-OCT-13 To 30-SEP-14	119	93.23	106.23	89.02	31.72	119.33	24.19	373.00	88.19 to 97.51	79,505	70,775
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	145	94.71	102.92	92.53	22.04	111.23	24.50	256.54	92.30 to 99.69	89,617	82,926
<u>ALL</u>	263	95.33	104.76	91.69	25.99	114.25	24.19	373.00	92.77 to 98.86	81,819	75,019

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	144	97.08	106.56	91.36	27.11	116.64	48.32	279.60	91.47 to 101.78	79,640	72,760
02	35	92.00	92.41	85.67	15.23	107.87	57.77	126.58	85.04 to 96.60	81,126	69,503
03	17	93.48	104.64	95.45	18.47	109.63	79.54	155.42	88.06 to 127.67	67,864	64,775
04	12	91.63	112.74	81.37	52.47	138.55	24.19	373.00	57.26 to 132.22	36,405	29,622
05	5	92.79	89.43	86.61	06.86	103.26	80.59	99.70	N/A	50,000	43,306
06	9	96.38	111.41	106.94	24.18	104.18	82.46	182.89	85.16 to 151.30	21,889	23,408
07	5	96.90	100.91	119.73	36.01	84.28	24.50	188.83	N/A	15,400	18,438
08	1	57.69	57.69	57.69	00.00	100.00	57.69	57.69	N/A	135,000	77,885
09	35	100.39	109.42	96.07	24.01	113.90	65.01	273.08	93.90 to 108.53	141,747	136,176
<u>ALL</u>	263	95.33	104.76	91.69	25.99	114.25	24.19	373.00	92.77 to 98.86	81,819	75,019

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	260	95.05	104.88	91.68	26.33	114.40	24.19	373.00	92.63 to 99.03	82,624	75,753
06											
07	3	96.38	94.12	95.03	02.71	99.04	89.07	96.90	N/A	12,000	11,403
<u>ALL</u>	263	95.33	104.76	91.69	25.99	114.25	24.19	373.00	92.77 to 98.86	81,819	75,019

45 Holt
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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95% Mean C.I. : 99.97 to 109.55

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	3	195.83	197.78	197.66	59.32	100.06	24.50	373.00	N/A	2,133	4,217	
Less Than 15,000	25	147.55	167.34	162.06	38.14	103.26	24.50	373.00	132.22 to 196.70	8,458	13,707	
Less Than 30,000	66	126.58	137.08	126.93	30.21	108.00	24.50	373.00	112.30 to 141.86	16,382	20,793	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	260	95.05	103.69	91.66	24.56	113.12	24.19	279.60	92.63 to 98.86	82,738	75,836	
Greater Than 14,999	238	93.63	98.19	90.99	20.35	107.91	24.19	188.83	91.60 to 96.83	89,524	81,460	
Greater Than 29,999	197	92.00	93.93	89.83	18.33	104.56	24.19	183.63	88.18 to 94.22	103,742	93,186	
<u>Incremental Ranges</u>												
0 TO 4,999	3	195.83	197.78	197.66	59.32	100.06	24.50	373.00	N/A	2,133	4,217	
5,000 TO 14,999	22	147.30	163.19	160.95	31.17	101.39	89.07	279.60	111.39 to 209.81	9,320	15,002	
15,000 TO 29,999	41	121.65	118.63	118.39	18.72	100.20	57.26	188.83	102.46 to 129.77	21,213	25,114	
30,000 TO 59,999	51	100.71	107.62	105.38	22.98	102.13	24.19	183.63	93.78 to 115.23	44,534	46,929	
60,000 TO 99,999	65	92.79	92.33	91.84	17.98	100.53	46.19	169.17	87.91 to 97.32	78,922	72,485	
100,000 TO 149,999	50	84.99	87.91	88.14	12.86	99.74	57.69	159.95	82.00 to 91.67	126,095	111,137	
150,000 TO 249,999	22	86.84	85.19	85.52	11.11	99.61	48.32	103.88	79.33 to 92.61	174,659	149,365	
250,000 TO 499,999	9	80.37	82.83	83.43	15.38	99.28	65.01	103.42	65.80 to 100.39	320,967	267,767	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	263	95.33	104.76	91.69	25.99	114.25	24.19	373.00	92.77 to 98.86	81,819	75,019	

45 Holt
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 42
Total Sales Price : 5,454,235
Total Adj. Sales Price : 5,369,235
Total Assessed Value : 5,716,415
Avg. Adj. Sales Price : 127,839
Avg. Assessed Value : 136,105

MEDIAN : 95
WGT. MEAN : 106
MEAN : 102
COD : 41.05
PRD : 95.84

COV : 62.68
STD : 63.96
Avg. Abs. Dev : 38.84
MAX Sales Ratio : 417.80
MIN Sales Ratio : 38.66

95% Median C.I. : 64.46 to 105.13
95% Wgt. Mean C.I. : 79.06 to 133.88
95% Mean C.I. : 82.70 to 121.38

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	4	99.42	97.92	111.54	20.66	87.79	57.34	135.51	N/A	82,000	91,463
01-JAN-12 To 31-MAR-12	5	81.77	87.27	66.39	44.23	131.45	38.66	163.35	N/A	42,460	28,189
01-APR-12 To 30-JUN-12	5	94.05	88.56	84.23	19.35	105.14	64.40	119.29	N/A	156,500	131,817
01-JUL-12 To 30-SEP-12	3	115.42	122.09	114.82	09.88	106.33	108.32	142.53	N/A	50,000	57,410
01-OCT-12 To 31-DEC-12	1	72.76	72.76	72.76	00.00	100.00	72.76	72.76	N/A	57,500	41,835
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	4	84.22	156.73	72.00	124.36	217.68	40.69	417.80	N/A	30,000	21,599
01-JUL-13 To 30-SEP-13	4	77.50	79.90	74.10	26.50	107.83	57.25	107.33	N/A	119,000	88,183
01-OCT-13 To 31-DEC-13	7	97.17	105.17	89.75	39.31	117.18	44.49	174.08	44.49 to 174.08	66,971	60,104
01-JAN-14 To 31-MAR-14	3	95.16	97.34	136.00	28.36	71.57	57.94	138.92	N/A	774,712	1,053,603
01-APR-14 To 30-JUN-14	3	163.35	138.52	77.26	26.97	179.29	60.03	192.17	N/A	78,333	60,518
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
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	17	100.59	96.30	90.85	25.96	106.00	38.66	163.35	64.40 to 119.29	86,635	78,712
01-OCT-12 To 30-SEP-13	9	72.76	113.25	73.60	76.53	153.87	40.69	417.80	57.25 to 107.33	72,611	53,440
01-OCT-13 To 30-SEP-14	16	94.45	101.83	120.18	43.05	84.73	44.49	192.17	57.94 to 163.35	202,683	243,584
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	14	97.32	94.15	84.35	28.60	111.62	38.66	163.35	64.40 to 119.29	85,879	72,435
01-JAN-13 To 31-DEC-13	15	93.74	112.18	80.75	54.93	138.92	40.69	417.80	57.25 to 107.33	70,987	57,324
<u>ALL</u>	42	94.61	102.04	106.47	41.05	95.84	38.66	417.80	64.46 to 105.13	127,839	136,105

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	14	97.32	86.47	118.24	26.97	73.13	40.69	138.92	57.25 to 115.42	241,081	285,051
02	9	93.53	82.63	83.16	16.07	99.36	57.94	104.36	60.03 to 97.43	113,000	93,971
03	4	83.96	97.83	79.18	43.83	123.55	49.30	174.08	N/A	62,075	49,149
04	8	163.35	156.73	87.97	48.83	178.16	38.66	417.80	38.66 to 417.80	34,375	30,239
05	3	106.50	99.08	80.22	29.52	123.51	48.20	142.53	N/A	17,767	14,252
06	2	94.55	94.55	84.51	13.52	111.88	81.77	107.33	N/A	28,000	23,663
09	2	99.99	99.99	101.99	35.53	98.04	64.46	135.51	N/A	172,250	175,683
<u>ALL</u>	42	94.61	102.04	106.47	41.05	95.84	38.66	417.80	64.46 to 105.13	127,839	136,105

45 Holt
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 42
Total Sales Price : 5,454,235
Total Adj. Sales Price : 5,369,235
Total Assessed Value : 5,716,415
Avg. Adj. Sales Price : 127,839
Avg. Assessed Value : 136,105

MEDIAN : 95
WGT. MEAN : 106
MEAN : 102
COD : 41.05
PRD : 95.84

COV : 62.68
STD : 63.96
Avg. Abs. Dev : 38.84
MAX Sales Ratio : 417.80
MIN Sales Ratio : 38.66

95% Median C.I. : 64.46 to 105.13
95% Wgt. Mean C.I. : 79.06 to 133.88
95% Mean C.I. : 82.70 to 121.38

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	42	94.61	102.04	106.47	41.05	95.84	38.66	417.80	64.46 to 105.13	127,839	136,105
04											
<u>ALL</u>	42	94.61	102.04	106.47	41.05	95.84	38.66	417.80	64.46 to 105.13	127,839	136,105

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	174.08	174.08	174.08	00.00	100.00	174.08	174.08	N/A	3,800	6,615
Less Than 15,000	5	107.33	182.01	159.41	71.00	114.18	104.36	417.80	N/A	6,760	10,776
Less Than 30,000	14	124.93	146.87	129.17	45.49	113.70	47.60	417.80	101.40 to 174.08	14,843	19,173
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	41	94.05	100.28	106.42	40.22	94.23	38.66	417.80	64.40 to 105.13	130,864	139,263
Greater Than 14,999	37	93.53	91.23	106.13	34.40	85.96	38.66	192.17	63.30 to 100.59	144,201	153,041
Greater Than 29,999	28	75.38	79.63	105.55	31.67	75.44	38.66	138.92	60.03 to 95.16	184,337	194,571
<u>Incremental Ranges</u>											
0 TO 4,999	1	174.08	174.08	174.08	00.00	100.00	174.08	174.08	N/A	3,800	6,615
5,000 TO 14,999	4	106.92	184.00	157.55	73.48	116.79	104.36	417.80	N/A	7,500	11,816
15,000 TO 29,999	9	142.53	127.34	123.30	29.58	103.28	47.60	192.17	57.94 to 172.63	19,333	23,837
30,000 TO 59,999	5	72.76	71.95	73.18	17.59	98.32	48.20	93.74	N/A	44,160	32,317
60,000 TO 99,999	10	57.81	69.89	67.86	41.15	102.99	38.66	119.29	40.69 to 115.42	69,000	46,823
100,000 TO 149,999	2	84.90	84.90	79.69	27.60	106.54	61.47	108.32	N/A	90,000	71,723
150,000 TO 249,999	9	93.53	85.00	85.03	21.29	99.96	57.25	135.51	60.03 to 100.59	176,278	149,884
250,000 TO 499,999	1	97.17	97.17	97.17	00.00	100.00	97.17	97.17	N/A	300,000	291,500
500,000 TO 999,999											
1,000,000 +	1	138.92	138.92	138.92	00.00	100.00	138.92	138.92	N/A	2,184,135	3,034,280
<u>ALL</u>	42	94.61	102.04	106.47	41.05	95.84	38.66	417.80	64.46 to 105.13	127,839	136,105

45 Holt
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

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Avg. Adj. Sales Price : 127,839
Avg. Assessed Value : 136,105

MEDIAN : 95
WGT. MEAN : 106
MEAN : 102
COD : 41.05
PRD : 95.84

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STD : 63.96
Avg. Abs. Dev : 38.84
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MIN Sales Ratio : 38.66

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95% Wgt. Mean C.I. : 79.06 to 133.88
95% Mean C.I. : 82.70 to 121.38

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	97.17	97.17	97.17	00.00	100.00	97.17	97.17	N/A	300,000	291,500
306	1	78.00	78.00	78.00	00.00	100.00	78.00	78.00	N/A	75,000	58,500
336	1	108.32	108.32	108.32	00.00	100.00	108.32	108.32	N/A	70,000	75,825
340	3	163.35	156.41	157.67	04.25	99.20	142.53	163.35	N/A	18,333	28,907
343	1	58.27	58.27	58.27	00.00	100.00	58.27	58.27	N/A	75,000	43,705
344	6	97.32	111.01	85.88	45.84	129.26	40.69	192.17	40.69 to 192.17	101,883	87,502
349	1	93.53	93.53	93.53	00.00	100.00	93.53	93.53	N/A	200,000	187,065
350	1	95.16	95.16	95.16	00.00	100.00	95.16	95.16	N/A	122,000	116,100
352	1	64.40	64.40	64.40	00.00	100.00	64.40	64.40	N/A	190,000	122,355
353	2	231.15	231.15	67.83	80.75	340.78	44.49	417.80	N/A	40,000	27,130
384	4	105.82	100.92	97.82	11.32	103.17	72.76	119.29	N/A	34,375	33,626
386	1	97.43	97.43	97.43	00.00	100.00	97.43	97.43	N/A	60,000	58,460
406	11	63.30	78.91	82.54	33.71	95.60	48.20	135.51	57.34 to 107.33	69,573	57,426
470	1	49.30	49.30	49.30	00.00	100.00	49.30	49.30	N/A	65,000	32,045
499	1	115.42	115.42	115.42	00.00	100.00	115.42	115.42	N/A	65,000	75,025
519	1	138.92	138.92	138.92	00.00	100.00	138.92	138.92	N/A	2,184,135	3,034,280
528	3	104.36	111.41	72.55	36.85	153.56	57.25	172.63	N/A	64,667	46,913
555	1	47.60	47.60	47.60	00.00	100.00	47.60	47.60	N/A	25,000	11,900
557	1	38.66	38.66	38.66	00.00	100.00	38.66	38.66	N/A	95,000	36,730
<u> ALL </u>	<u>42</u>	94.61	102.04	106.47	41.05	95.84	38.66	417.80	64.46 to 105.13	127,839	136,105

45 Holt
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 196
Total Sales Price : 200,162,152
Total Adj. Sales Price : 195,926,259
Total Assessed Value : 128,634,414
Avg. Adj. Sales Price : 999,624
Avg. Assessed Value : 656,298

MEDIAN : 75
WGT. MEAN : 66
MEAN : 81
COD : 31.61
PRD : 123.64

COV : 44.18
STD : 35.86
Avg. Abs. Dev : 23.65
MAX Sales Ratio : 318.42
MIN Sales Ratio : 04.44

95% Median C.I. : 71.14 to 78.14
95% Wgt. Mean C.I. : 53.45 to 77.86
95% Mean C.I. : 76.15 to 86.19

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	23	103.38	107.05	99.99	29.21	107.06	43.72	210.99	75.73 to 128.53	638,156	638,076
01-JAN-12 To 31-MAR-12	28	86.58	87.89	76.92	26.48	114.26	35.66	194.89	74.88 to 91.97	665,077	511,564
01-APR-12 To 30-JUN-12	14	89.91	102.40	103.20	39.82	99.22	39.51	174.60	62.07 to 151.05	561,022	578,989
01-JUL-12 To 30-SEP-12	6	66.22	74.26	64.84	26.43	114.53	42.17	103.96	42.17 to 103.96	458,874	297,516
01-OCT-12 To 31-DEC-12	44	76.17	79.86	60.83	34.36	131.28	09.03	318.42	60.82 to 85.39	1,123,506	683,440
01-JAN-13 To 31-MAR-13	10	69.76	73.14	81.13	18.89	90.15	48.28	107.39	58.00 to 95.31	1,020,142	827,663
01-APR-13 To 30-JUN-13	12	71.96	70.98	69.90	17.66	101.55	44.44	94.40	55.43 to 85.55	433,587	303,069
01-JUL-13 To 30-SEP-13	1	109.09	109.09	109.09	00.00	100.00	109.09	109.09	N/A	887,056	967,699
01-OCT-13 To 31-DEC-13	19	69.52	65.47	68.28	18.46	95.88	27.30	105.83	57.01 to 75.00	1,128,925	770,839
01-JAN-14 To 31-MAR-14	23	65.72	65.52	44.64	24.60	146.77	04.44	106.12	57.32 to 74.69	2,206,385	984,867
01-APR-14 To 30-JUN-14	8	70.93	69.21	70.99	17.98	97.49	40.38	96.02	40.38 to 96.02	571,522	405,741
01-JUL-14 To 30-SEP-14	8	65.09	74.60	65.59	31.85	113.74	48.60	116.20	48.60 to 116.20	1,190,573	780,952
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	71	87.47	95.80	88.57	32.81	108.16	35.66	210.99	77.60 to 98.97	618,412	547,753
01-OCT-12 To 30-SEP-13	67	72.43	77.70	65.35	30.50	118.90	09.03	318.42	65.75 to 81.78	980,982	641,082
01-OCT-13 To 30-SEP-14	58	68.16	67.27	54.22	22.59	124.07	04.44	116.20	61.28 to 72.66	1,487,814	806,748
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	92	79.05	85.37	69.01	33.75	123.71	09.03	318.42	71.93 to 86.16	855,043	590,066
01-JAN-13 To 31-DEC-13	42	71.32	69.91	72.94	18.97	95.85	27.30	109.09	64.71 to 74.75	898,598	655,407
<u>ALL</u>	196	74.82	81.17	65.65	31.61	123.64	04.44	318.42	71.14 to 78.14	999,624	656,298

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
4001	100	74.72	83.87	72.90	33.65	115.05	09.03	318.42	68.92 to 81.78	940,055	685,333
4003	96	75.05	78.36	58.97	29.46	132.88	04.44	194.89	68.37 to 78.75	1,061,674	626,053
<u>ALL</u>	196	74.82	81.17	65.65	31.61	123.64	04.44	318.42	71.14 to 78.14	999,624	656,298

45 Holt
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

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MIN Sales Ratio : 04.44

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95% Wgt. Mean C.I. : 53.45 to 77.86
95% Mean C.I. : 76.15 to 86.19

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	68.92	68.92	68.92	00.00	100.00	68.92	68.92	N/A	925,000	637,537
4001	1	68.92	68.92	68.92	00.00	100.00	68.92	68.92	N/A	925,000	637,537
Grass											
County	59	75.00	85.40	86.75	35.07	98.44	27.30	210.99	69.64 to 85.55	371,898	322,608
4001	30	73.41	87.62	86.70	38.43	101.06	34.77	210.99	67.44 to 86.16	476,466	413,077
4003	29	75.73	83.10	86.84	31.98	95.69	27.30	194.89	67.84 to 93.18	263,723	229,020
ALL	196	74.82	81.17	65.65	31.61	123.64	04.44	318.42	71.14 to 78.14	999,624	656,298

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	73	71.14	78.41	67.09	31.50	116.87	09.03	318.42	64.60 to 78.75	1,173,824	787,464
4001	48	70.16	79.06	64.89	35.16	121.84	09.03	318.42	62.07 to 79.78	1,244,065	807,259
4003	25	74.72	77.17	72.14	23.55	106.97	40.38	168.59	64.44 to 82.38	1,038,959	749,458
Grass											
County	94	75.23	83.46	59.41	32.71	140.48	04.44	210.99	71.27 to 85.39	841,025	499,652
4001	35	74.75	86.94	86.14	34.42	100.93	34.77	210.99	67.98 to 86.70	454,370	391,378
4003	59	75.73	81.40	52.68	31.59	154.52	04.44	194.89	71.01 to 85.64	1,070,396	563,882
ALL	196	74.82	81.17	65.65	31.61	123.64	04.44	318.42	71.14 to 78.14	999,624	656,298

Total Real Property
Sum Lines 17, 25, & 30

Records : 12,365

Value : 2,923,993,528

Growth 8,073,315

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	521	2,910,400	59	1,475,675	35	1,003,125	615	5,389,200	
02. Res Improve Land	2,859	23,223,920	288	9,141,745	389	15,047,980	3,536	47,413,645	
03. Res Improvements	2,947	153,199,835	327	27,370,800	463	38,132,295	3,737	218,702,930	
04. Res Total	3,468	179,334,155	386	37,988,220	498	54,183,400	4,352	271,505,775	1,940,065
% of Res Total	79.69	66.05	8.87	13.99	11.44	19.96	35.20	9.29	24.03
05. Com UnImp Land	82	387,615	10	89,380	20	82,110	112	559,105	
06. Com Improve Land	522	3,496,935	30	266,790	77	743,295	629	4,507,020	
07. Com Improvements	540	40,470,355	34	2,736,710	96	13,624,025	670	56,831,090	
08. Com Total	622	44,354,905	44	3,092,880	116	14,449,430	782	61,897,215	1,564,145
% of Com Total	79.54	71.66	5.63	5.00	14.83	23.34	6.32	2.12	19.37
09. Ind UnImp Land	1	48,075	1	5,390	0	0	2	53,465	
10. Ind Improve Land	2	58,980	2	12,060	5	89,395	9	160,435	
11. Ind Improvements	2	0	2	698,865	5	9,136,040	9	9,834,905	
12. Ind Total	3	107,055	3	716,315	5	9,225,435	11	10,048,805	0
% of Ind Total	27.27	1.07	27.27	7.13	45.45	91.81	0.09	0.34	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	3,468	179,334,155	386	37,988,220	498	54,183,400	4,352	271,505,775	1,940,065
% of Res & Rec Total	79.69	66.05	8.87	13.99	11.44	19.96	35.20	9.29	24.03
Com & Ind Total	625	44,461,960	47	3,809,195	121	23,674,865	793	71,946,020	1,564,145
% of Com & Ind Total	78.81	61.80	5.93	5.29	15.26	32.91	6.41	2.46	19.37
17. Taxable Total	4,093	223,796,115	433	41,797,415	619	77,858,265	5,145	343,451,795	3,504,210
% of Taxable Total	79.55	65.16	8.42	12.17	12.03	22.67	41.61	11.75	43.40

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	8	330,155	6,688,705	0	0	0
20. Industrial	2	58,980	32,307,240	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	8	330,155	6,688,705
20. Industrial	0	0	0	2	58,980	32,307,240
21. Other	0	0	0	0	0	0
22. Total Sch II				10	389,135	38,995,945

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	313	18	100	431

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	295,595	10	897,085	5,252	1,728,962,514	5,272	1,730,155,194
28. Ag-Improved Land	6	183,069	9	219,700	1,836	724,993,585	1,851	725,396,354
29. Ag Improvements	6	395,675	10	394,365	1,932	124,200,145	1,948	124,990,185
30. Ag Total							7,220	2,580,541,733

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	4	4.00	40,000	3	3.00	30,000	
33. HomeSite Improvements	2	0.00	120,345	3	0.00	118,410	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	6	7.92	15,840	8	7.74	15,480	
37. FarmSite Improvements	6	0.00	275,330	10	0.00	275,955	
38. FarmSite Total							
39. Road & Ditches	0	7.61	0	0	0.65	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	28	28.32	283,200	28	28.32	283,200	
32. HomeSite Improv Land	1,096	1,176.29	11,762,900	1,103	1,183.29	11,832,900	
33. HomeSite Improvements	1,120	0.00	56,468,900	1,125	0.00	56,707,655	114,860
34. HomeSite Total				1,153	1,211.61	68,823,755	
35. FarmSite UnImp Land	73	3,267.11	1,747,180	73	3,267.11	1,747,180	
36. FarmSite Improv Land	1,556	3,789.17	5,728,720	1,570	3,804.83	5,760,040	
37. FarmSite Improvements	1,806	0.00	67,731,245	1,822	0.00	68,282,530	4,454,245
38. FarmSite Total				1,895	7,071.94	75,789,750	
39. Road & Ditches	0	18,305.14	0	0	18,313.40	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				3,048	26,596.95	144,613,505	4,569,105

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	839,261	7	898.39	839,261

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,983.77	0.82%	9,522,096	0.90%	4,800.00
46. 1A	16,138.08	6.63%	77,455,162	7.36%	4,799.53
47. 2A1	37,754.00	15.52%	173,628,886	16.49%	4,598.95
48. 2A	26,469.93	10.88%	121,761,678	11.56%	4,600.00
49. 3A1	16,754.48	6.89%	73,719,712	7.00%	4,400.00
50. 3A	86,914.17	35.73%	382,419,026	36.32%	4,399.96
51. 4A1	43,679.50	17.95%	163,620,002	15.54%	3,745.92
52. 4A	13,584.23	5.58%	50,886,507	4.83%	3,746.00
53. Total	243,278.16	100.00%	1,053,013,069	100.00%	4,328.43
Dry					
54. 1D1	678.51	1.63%	1,220,418	1.77%	1,798.67
55. 1D	5,457.00	13.11%	9,777,059	14.15%	1,791.65
56. 2D1	11,232.80	26.98%	19,091,160	27.63%	1,699.59
57. 2D	7,475.75	17.96%	12,706,075	18.39%	1,699.64
58. 3D1	2,835.61	6.81%	4,536,376	6.56%	1,599.79
59. 3D	8,870.26	21.31%	14,158,489	20.49%	1,596.18
60. 4D1	3,511.48	8.44%	5,267,220	7.62%	1,500.00
61. 4D	1,565.13	3.76%	2,347,695	3.40%	1,500.00
62. Total	41,626.54	100.00%	69,104,492	100.00%	1,660.11
Grass					
63. 1G1	844.24	0.21%	1,179,106	0.26%	1,396.65
64. 1G	9,466.26	2.30%	13,231,248	2.91%	1,397.73
65. 2G1	19,845.56	4.83%	25,791,803	5.68%	1,299.63
66. 2G	22,566.45	5.49%	29,204,841	6.43%	1,294.17
67. 3G1	7,594.68	1.85%	8,520,239	1.88%	1,121.87
68. 3G	83,897.57	20.41%	96,969,654	21.34%	1,155.81
69. 4G1	114,864.34	27.95%	124,676,394	27.44%	1,085.42
70. 4G	151,913.13	36.96%	154,793,727	34.07%	1,018.96
71. Total	410,992.23	100.00%	454,367,012	100.00%	1,105.54
Irrigated Total					
	243,278.16	34.27%	1,053,013,069	66.63%	4,328.43
Dry Total					
	41,626.54	5.86%	69,104,492	4.37%	1,660.11
Grass Total					
	410,992.23	57.89%	454,367,012	28.75%	1,105.54
72. Waste	7,863.00	1.11%	790,592	0.05%	100.55
73. Other	6,157.71	0.87%	3,081,703	0.20%	500.46
74. Exempt	14.18	0.00%	0	0.00%	0.00
75. Market Area Total	709,917.64	100.00%	1,580,356,868	100.00%	2,226.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.70	1.89%	3,220	2.06%	4,600.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	26.61	71.90%	117,084	74.73%	4,400.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.70	26.21%	36,377	23.22%	3,750.21
53. Total	37.01	100.00%	156,681	100.00%	4,233.48
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	6.63	0.49%	9,282	0.62%	1,400.00
64. 1G	6.00	0.44%	8,400	0.56%	1,400.00
65. 2G1	16.98	1.25%	22,074	1.48%	1,300.00
66. 2G	78.40	5.78%	101,920	6.85%	1,300.00
67. 3G1	9.98	0.74%	9,190	0.62%	920.84
68. 3G	404.21	29.79%	463,499	31.13%	1,146.68
69. 4G1	361.53	26.65%	395,661	26.58%	1,094.41
70. 4G	473.06	34.87%	478,690	32.15%	1,011.90
71. Total	1,356.79	100.00%	1,488,716	100.00%	1,097.23
Irrigated Total					
	37.01	2.50%	156,681	9.41%	4,233.48
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	1,356.79	91.73%	1,488,716	89.37%	1,097.23
72. Waste	45.44	3.07%	4,544	0.27%	100.00
73. Other	39.82	2.69%	15,928	0.96%	400.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,479.06	100.00%	1,665,869	100.00%	1,126.30

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	182.01	0.34%	436,824	0.41%	2,400.00
47. 2A1	1,242.52	2.35%	2,733,544	2.54%	2,200.00
48. 2A	678.97	1.29%	1,493,734	1.39%	2,200.00
49. 3A1	3,520.73	6.67%	7,393,533	6.88%	2,100.00
50. 3A	19,667.40	37.27%	41,301,540	38.42%	2,100.00
51. 4A1	25,554.99	48.43%	50,343,364	46.84%	1,970.00
52. 4A	1,921.15	3.64%	3,784,671	3.52%	1,970.00
53. Total	52,767.77	100.00%	107,487,210	100.00%	2,036.99
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	177.83	1.84%	317,968	2.08%	1,788.04
56. 2D1	184.14	1.91%	313,038	2.05%	1,700.00
57. 2D	555.20	5.76%	942,040	6.17%	1,696.76
58. 3D1	1,335.40	13.85%	2,135,440	13.99%	1,599.10
59. 3D	4,740.54	49.16%	7,583,964	49.67%	1,599.81
60. 4D1	2,185.22	22.66%	3,277,830	21.47%	1,500.00
61. 4D	465.09	4.82%	697,635	4.57%	1,500.00
62. Total	9,643.42	100.00%	15,267,915	100.00%	1,583.25
Grass					
63. 1G1	49.00	0.01%	68,600	0.01%	1,400.00
64. 1G	299.91	0.05%	419,874	0.06%	1,400.00
65. 2G1	821.02	0.12%	1,069,997	0.15%	1,303.25
66. 2G	4,762.22	0.72%	6,067,356	0.84%	1,274.06
67. 3G1	7,318.99	1.10%	8,326,003	1.15%	1,137.59
68. 3G	145,938.48	21.91%	171,268,043	23.72%	1,173.56
69. 4G1	343,937.01	51.65%	375,974,277	52.08%	1,093.15
70. 4G	162,822.84	24.45%	158,715,616	21.99%	974.77
71. Total	665,949.47	100.00%	721,909,766	100.00%	1,084.03
Irrigated Total					
	52,767.77	6.72%	107,487,210	12.61%	2,036.99
Dry Total					
	9,643.42	1.23%	15,267,915	1.79%	1,583.25
Grass Total					
	665,949.47	84.82%	721,909,766	84.70%	1,084.03
72. Waste	52,537.97	6.69%	5,544,713	0.65%	105.54
73. Other	4,207.00	0.54%	2,103,500	0.25%	500.00
74. Exempt	140.39	0.02%	0	0.00%	0.00
75. Market Area Total	785,105.63	100.00%	852,313,104	100.00%	1,085.60

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	30.49	15.69%	64,029	16.52%	2,100.00
50. 3A	6.16	3.17%	12,936	3.34%	2,100.00
51. 4A1	157.68	81.14%	310,631	80.14%	1,970.01
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	194.33	100.00%	387,596	100.00%	1,994.52
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%	90,496	33.46%	1,600.00
59. 3D	51.08	29.50%	81,728	30.22%	1,600.00
60. 4D1	65.49	37.83%	98,235	36.32%	1,500.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	173.13	100.00%	270,459	100.00%	1,562.17
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	43.30	5.03%	40,914	4.43%	944.90
68. 3G	337.57	39.24%	371,134	40.16%	1,099.43
69. 4G1	463.36	53.86%	494,414	53.50%	1,067.02
70. 4G	16.00	1.86%	17,600	1.90%	1,100.00
71. Total	860.23	100.00%	924,062	100.00%	1,074.20
<hr/>					
Irrigated Total	194.33	15.35%	387,596	24.34%	1,994.52
Dry Total	173.13	13.67%	270,459	16.98%	1,562.17
Grass Total	860.23	67.94%	924,062	58.03%	1,074.20
72. Waste	22.45	1.77%	2,245	0.14%	100.00
73. Other	16.05	1.27%	8,025	0.50%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,266.19	100.00%	1,592,387	100.00%	1,257.62

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	16.73	73,612	3.13	14,798	296,257.41	1,160,956,146	296,277.27	1,161,044,556
77. Dry Land	4.05	6,430	26.00	41,600	51,413.04	84,594,836	51,443.09	84,642,866
78. Grass	298.89	336,257	898.18	1,006,847	1,077,961.65	1,177,346,452	1,079,158.72	1,178,689,556
79. Waste	4.00	400	22.40	2,240	60,442.46	6,339,454	60,468.86	6,342,094
80. Other	12.25	6,125	11.64	5,820	10,396.69	5,197,211	10,420.58	5,209,156
81. Exempt	0.00	0	0.00	0	154.57	0	154.57	0
82. Total	335.92	422,824	961.35	1,071,305	1,496,471.25	2,434,434,099	1,497,768.52	2,435,928,228

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	296,277.27	19.78%	1,161,044,556	47.66%	3,918.78
Dry Land	51,443.09	3.43%	84,642,866	3.47%	1,645.37
Grass	1,079,158.72	72.05%	1,178,689,556	48.39%	1,092.23
Waste	60,468.86	4.04%	6,342,094	0.26%	104.88
Other	10,420.58	0.70%	5,209,156	0.21%	499.89
Exempt	154.57	0.01%	0	0.00%	0.00
Total	1,497,768.52	100.00%	2,435,928,228	100.00%	1,626.37

2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

45 Holt

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	241,716,980	271,505,775	29,788,795	12.32%	1,940,065	11.52%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	65,658,455	68,823,755	3,165,300	4.82%	114,860	4.65%
04. Total Residential (sum lines 1-3)	307,375,435	340,329,530	32,954,095	10.72%	2,054,925	10.05%
05. Commercial	57,327,625	61,897,215	4,569,590	7.97%	1,564,145	5.24%
06. Industrial	10,048,805	10,048,805	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	71,384,040	75,789,750	4,405,710	6.17%	4,454,245	-0.07%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	138,760,470	147,735,770	8,975,300	6.47%	6,018,390	2.13%
10. Total Non-Agland Real Property	446,135,905	488,065,300	41,929,395	9.40%	8,073,315	7.59%
11. Irrigated	971,063,560	1,161,044,556	189,980,996	19.56%		
12. Dryland	69,367,855	84,642,866	15,275,011	22.02%		
13. Grassland	796,824,450	1,178,689,556	381,865,106	47.92%		
14. Wasteland	6,193,915	6,342,094	148,179	2.39%		
15. Other Agland	4,112,230	5,209,156	1,096,926	26.67%		
16. Total Agricultural Land	1,847,562,010	2,435,928,228	588,366,218	31.85%		
17. Total Value of all Real Property (Locally Assessed)	2,293,697,915	2,923,993,528	630,295,613	27.48%	8,073,315	27.13%

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 assessor or one of the clerks. Personal property filings are managed by the assessor, the deputy and one of the clerks. The third clerk assists with maintaining computer files of real property, plus wherever else needed. Reports required are prepared by the assessor with assistance of all personnel.

The assessor, deputy and a clerk plan to obtain additional hours toward renewal of their assessor certificates.

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

Reports are generated as follows:

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

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

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

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

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

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

Personal property schedules are to be filed by May 1 to be timely. In early April, ads are placed in the local newspapers and news releases given to the local radio to remind taxpayers of the filing deadline, the necessary documentation to submit, and of the penalties for not filing in a timely manner. Schedules filed after May 1 and before June 30 receive a 10% penalty. Filings after June 30 receive a 25% penalty. In 2015 the personal property schedules will be placed on a county website. The property owners can adjust the schedules and electronically send them or print them and bring them to the office. Verification is achieved from depreciation worksheets and personal contacts with owners.

Real property is up-dated annually through pick-up work and maintenance. Pick-up work, done by the assessor or deputy, involves physical inspection of properties flagged on computer records as having building permits or other information meriting attention. Lists of approved building permits are gathered from city clerks where permits are required. Improvement Information Statements are received where permits are not required. Personal observation by the staff also triggers flags for possible required changes.

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

The median level of assessment for residential real property in Holt County for 2014 is 93%.

The median level of assessment of commercial/industrial properties for 2014 is 97%.

The median level of assessment of agricultural property for 2014 is 73%.

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

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

During the fall of 2014, a study of lot sales for O'Neill residential and acreage properties will be completed. Also, the neighborhoods for O'Neill residential and acreage properties will be studied and will possibly be changed.

During the fall of 2014 and the first part of 2015, residential parcels in O'Neill as well as acreage parcels will have lot value adjustments. These parcels will receive new assessed values for 2015 using the new lot values and the Vanguard CAMA system to create a new construction cost. The new construction cost will then be adjusted using a new depreciation table created by a new market study.

2015 will be busy adjusting to the Vanguard system. Personal property, residential, commercial and agricultural parcels will be switched to the new system. A major goal during this process is to become more uniform across Holt County in the way all types of buildings are assessed.

Sale studies will be used to adjust values for residential, commercial and agricultural parcels.

After Vanguard is in place and we are more comfortable with it, we will start to use a laptop or tablet to take the cama system to the field. This will be most beneficial during the six year review process. In 2015 the second six year review will start for Holt County. We will also use the laptop when new construction is inspected. The goal is to use the laptop at the site to input most of the information about the new construction. Then while that process is being completed, if there is a question you are there and you will not have to back track to get that question answered.

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.

The Cargill facility in O'Neill has added new structures. Vanguard will be contracted to appraise the entire facility in 2014. The new assessed value will be placed on the 2015 tax roll.

Vanguard will be contracted to appraise the ethanol plant in Atkinson in 2015 and the new assessed value will be placed on the tax roll for 2016.

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

Respectfully

Timothy L. Wallinger
Holt County Assessor

July 28, 2014

2015 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:
	\$255,000
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$7,000
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:
	\$51,000 for Terra Scan, Vanguard and GIS
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	\$2,000

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Recommendation of the assessor
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2015 Certification for Holt County

This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Holt County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

