Outlook

RE: Boyd Residential

From Scott, Sarah <sarah.scott@nebraska.gov>
Date Tue 4/7/2026 3:41 PM
To Hotz, Rob <rob.hotz@nebraska.gov>; assessor@boydcounty.ne.gov <assessor@boydcounty.ne.gov>
Cc Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Daugherty, Raymond <Raymond.Daugherty@nebraska.gov>

Commissioner Hotz,

Thank you for the question. The level of value for residential property in Boyd County was intentionally called at 100%. The level of value was called at the statutory level, due to excessive dispersion, and inconsistent statistical trends, as discussed in paragraph 2 on page 11.

Please let me know if you have further questions.

Thank you,

Sarah Scott
Property Tax Administrator

Nebraska Department of Revenue
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North Platte, NE 69101
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From: Hotz, Rob <rob.hotz@nebraska.gov>
Sent: Tuesday, April 7, 2026 3:36 PM
To: Scott, Sarah <sarah.scott@nebraska.gov>; assessor@boydcounty.ne.gov
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Daugherty, Raymond <Raymond.Daugherty@nebraska.gov>
Subject: Boyd Residential

Ms. Scott,

The level of value determination shown on pages 11 and 17 indicate 100%. Is that a typo or intentional?

Robert W. Hotz, Vice-Chairman
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