Outlook

RE: Brown Commercial

From Scott, Sarah <sarah.scott@nebraska.gov>
Date Tue 4/7/2026 4:16 PM
To Hotz, Rob <rob.hotz@nebraska.gov>; assessor@browncountyne.gov <assessor@browncountyne.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,

The level of value was intentionally called at 100% for commercial property in Brown County, due to the sample size and the presence of outlier ratios. The level of value statement on page 13 does indicate that the level of value was determined to be at the statutory level. Anytime you read the words statutory level in the level of value statement, that was an intentional decision to move away from the median.

Please let me know if you have additional questions.

Thank you,

Sarah Scott
Property Tax Administrator

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From: Hotz, Rob <rob.hotz@nebraska.gov>
Sent: Tuesday, April 7, 2026 4:01 PM
To: Scott, Sarah <sarah.scott@nebraska.gov>; assessor@browncountyne.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: Brown Commercial

Ms. Scott,

There are 13 sales with a median of 99. This is called on page 16 with a level of value of 100. The correlation section makes no mention (as was mentioned in Boyd Residential) that the "the median will not be used as an indicator of the level of value." Is it intentional to call the level of value at 100?

Robert W. Hotz, Vice-Chairman
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