

Freimuth, Tom

From: Sorensen, Ruth
Sent: Monday, April 14, 2014 9:27 AM
To: Freimuth, Tom
Subject: RE: Statewide Equalization - Excluded Sales

Thank you for this clarification and your voicemail message.

We are working on this request and will let you know if we have any further questions.

Ruth A. Sorensen
Property Tax Administrator

Dept. of Revenue, Property Assessment Division | 301 Centennial Mall South | P.O. Box 98919 |
Lincoln, NE 68509 | ☎: 402.471.5962 | 📠: 402.471.5993 | ✉: ruth.sorensen@nebraska.gov

From: Freimuth, Tom
Sent: Thursday, April 10, 2014 4:13 PM
To: Sorensen, Ruth
Subject: Statewide Equalization - Excluded Sales

Ms. Sorensen:

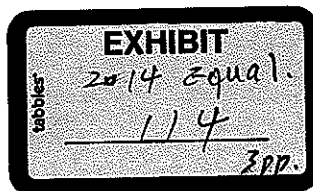
In response to your email below, following is an attempt to focus my excluded sales information request.

Please provide a "Market Area" excluded sales breakdown for Residential in Douglas, Sarpy & Lancaster. For example, for each of the 10 market areas in Douglas, please provide the excel spreadsheet information similar to that which you provided last year. While all of your column headers contained in last year's spreadsheets are useful, I am most interested in the following column headers (last year's column headers are contained in parentheses):

1. Market Area # (MARKET);
2. Total Sale Amount (TOTALAMT) (captures real & personal total);
3. Sale Amount (SALEAMT) (real property amount);
4. Assessed/Sales Ratio (BASERATIO);
5. BUYER;
6. SELLER;
7. Property Address (PROPADDR);
8. Exclusion Code ("QUALIFIED" ???).
9. Assessed Value (year of sale if possible & following years if possible -- I don't see a column header for this on last year's spreadsheet, but I do of course understand that the assessed value can be derived from the BASERATIO);
10. Parcel # (SALEID ???)

While the above request is my focus, if it is not too much trouble, please also provide a "Price Range" excluded sales breakdown for Residential in Douglas, Sarpy & Lancaster. For example, tracking your R&O category labeled "Incremental Ranges" on page 28 of Douglas 2014 R&O, please provide a breakdown of excluded sales as follows if not too much effort:

1. \$0 – 99,999
2. \$100,000 – 149,999
3. \$150,000 – 249,999
4. \$250,000 – 499,999
5. \$500,000 – 999,999



6. \$1,000,000 +

If possible, I request that the "Price Range" breakdown include the "Market Area" column headers referenced above, especially the Assessed/Sales Ratio (BASERATIO).

I am also interested in reviewing excluded Commercial sales in Douglas, Sarpy & Lancaster. While I am interested in breakdowns similar to those referenced above regarding Commercial, if it is not too much trouble, please just forward the raw data for these three Counties similar to the raw data you forwarded last year.

Regarding Ag, please simply forward the raw data for Douglas, Sarpy & Lancaster.

Please let me know if questions.

Thanks.

Tom

Thomas D. Freimuth, Commissioner
Nebraska Tax Equalization & Review Commission
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From: Sorensen, Ruth
Sent: Wednesday, April 09, 2014 2:52 PM
To: Thomas Freimuth; Freimuth, Tom
Cc: Hotz, Rob; Salmon, Nancy; Keetle, Steve; Conroy, Kim
Subject: RE: Statewide Equalization - Excluded Sales

Commissioner Freimuth:

The spreadsheet that was provided to you last year pertained to excluded residential property sales. You are now requesting the excluded sales information for all classes of real property, by subclass and market area. This is an extremely large request.

It would be helpful if you could identify the field characteristics of the sales that you are seeking (parcel #, address, qualification code, assessed value, sales price, etc.). The Property Assessment Division captures 100's of sale characteristics in the sales file which includes all fields on the Form 521 and more.

Please identify the field characteristics of the sales that you would like to have provided to you and we will be sure to get you this information for Lancaster, Sarpy, Dodge, Cass, and Douglas Counties for next week. The remaining counties may take a bit longer.

Thank you,

Ruth

From: Thomas Freimuth [tdfreimuth@gmail.com]
Sent: Wednesday, April 09, 2014 2:11 PM
To: Sorensen, Ruth; Freimuth, Tom
Subject: Statewide Equalization - Excluded Sales

Ms. Sorensen:

You will recall that last year you provided me with Douglas County and Sarpy County spreadsheets regarding sales east of 72nd Street that contained an excluded use code.

If it is not too much trouble, please forward me the excluded use code transactions for all 93 Counties in Nebraska. If this request is too much work prior to Statewide Equalization hearings that begin next week, please forward excluded transactions for Lancaster, Sarpy, Dodge, Cass and Douglas.

If possible, please provide categorization of excluded sales by class (i.e., residential, commercial & ag), subclass and market area.

Please feel free to call if any questions (as I am working in Omaha today, please email me if you want to talk today and I will then call you on my cell - otherwise I will be in the Lincoln office Thursday & Friday).

Thanks.

Tom Freimuth