From: To: Barclay Sudol, Bridget

Cc:

<u>"Jackie Morehead"</u> <u>Dan Pittman; Tim Ederer; Derrick</u>

Subject:

RE: Sarpy county Ag valuation

Date:

Wednesday, March 12, 2014 1:48:00 PM

Attachments:

Measurement Methodology for Sarpy County 2014.pdf

Jackie,

Initially I left those sales in when I ran your first measurement because I wasn't sure how the areas of influence had changed, if at all, from last year. I will remove the sales falling within influenced areas from your spreadsheet. I'll also remove those geo codes that were deemed as dissimilar soil associations last year. Because you do have a bit of land with similar associations to the geo codes on the west and east end of Burt, I was considering leaving them in. But you're right that they should be removed as Sarpy doesn't have that much of that type of land.

Also, I revised your 2014 Measurement Methodology earlier this week and am attaching that to this e-mail. I apologize that I didn't get that sent to you sooner, particularly after you requested it in our meeting last week.

I'll get the results of this revised analysis to you as soon as possible. Will these results affect what you intend to do with your ag values for this year? More specifically, if this measurement reflects that your overall median is still too low, will you be increasing your values proportionately? While I'm sure you feel the same way, I want to convey my hope that I will be able to measure you in the acceptable range without TERC's input.

Sincerely, Bridget

From: Jackie Morehead [mailto:jdmorehead@sarpy.com]

Sent: Wednesday, March 12, 2014 10:24 AM

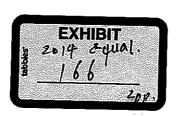
To: Barclay Sudol, Bridget **Cc:** Dan Pittman; Tim Ederer **Subject:** Sarpy county Ag valuation

Hi Bridget, We took a look at the spreadsheet you sent us which included all sales from our comparable counties, excluding borrowed. I have attached that spreadsheet.

We mapped all these geo codes, and determined that the following geo coded sales are outside the comparability areas that were established in 2013.

I have attached the report indicating those areas used in 2013.

It appears that sales were included this year that were not considered comparable last year. We would like to determine what the level of value is indicated without these sales. Please eliminate the following geo codes as they were not determined comparable areas the previous years.



> Thank you,

Jackie Morehead

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