

56 - Lincoln COUNTY

PAD 2015 TERC R&O Statistics 2015 Values

What IF Stat Page: 1

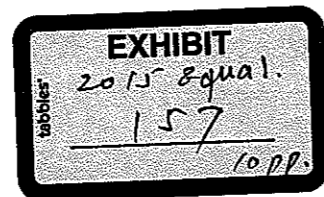
RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-------------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 1,001 | Median : | 98 | COV : | 17.63 | 95% Median C.I. : | 97.06 to 98.09 |
| Total Sales Price : | 138,229,641 | Wgt. Mean : | 97 | STD : | 17.49 | 95% Wgt. Mean C.I. : | 95.83 to 97.59 |
| Total Adj. Sales Price : | 138,286,641 | Mean : | 99 | Avg.Abs.Dev : | 09.96 | 95% Mean C.I. : | 98.13 to 100.29 |
| Total Assessed Value : | 133,738,605 | | | | | | |
| Avg. Adj. Sales Price : | 138,148 | COD : | 10.21 | MAX Sales Ratio : | 264.58 | | |
| Avg. Assessed Value : | 133,605 | PRD : | 102.59 | MIN Sales Ratio : | 09.03 | | |

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|-------------------|---------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 10/01/2012 To 12/31/2012 | 92 | 100.12 | 101.90 | 100.92 | 10.20 | 100.97 | 59.19 | 198.47 | 97.76 to 101.50 | 133,981 | 135,208 |
| 01/01/2013 To 03/31/2013 | 87 | 98.26 | 102.68 | 98.38 | 10.09 | 104.37 | 38.73 | 180.40 | 96.92 to 101.46 | 114,591 | 112,735 |
| 04/01/2013 To 06/30/2013 | 140 | 97.74 | 98.05 | 95.92 | 07.29 | 102.22 | 56.92 | 144.20 | 96.62 to 98.71 | 146,419 | 140,441 |
| 07/01/2013 To 09/30/2013 | 136 | 95.96 | 97.62 | 95.78 | 09.54 | 101.92 | 51.85 | 166.11 | 94.74 to 97.77 | 144,574 | 138,475 |
| 10/01/2013 To 12/31/2013 | 111 | 99.06 | 102.15 | 99.70 | 10.75 | 102.46 | 69.26 | 218.50 | 97.60 to 100.98 | 121,851 | 121,488 |
| 01/01/2014 To 03/31/2014 | 107 | 96.31 | 98.03 | 96.27 | 10.71 | 101.81 | 44.10 | 217.37 | 94.01 to 98.03 | 135,014 | 129,978 |
| 04/01/2014 To 06/30/2014 | 151 | 97.99 | 100.08 | 96.77 | 11.72 | 103.42 | 52.24 | 264.58 | 95.06 to 99.64 | 139,772 | 135,260 |
| 07/01/2014 To 09/30/2014 | 177 | 95.76 | 96.40 | 94.12 | 10.81 | 102.42 | 09.03 | 156.94 | 94.15 to 97.54 | 157,145 | 142,261 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 10/01/2012 To 09/30/2013 | 455 | 97.81 | 99.58 | 97.25 | 09.17 | 102.40 | 38.73 | 198.47 | 97.09 to 98.48 | 137,267 | 133,498 |
| 10/01/2013 To 09/30/2014 | 546 | 97.38 | 98.90 | 96.26 | 11.08 | 102.74 | 09.03 | 264.58 | 96.29 to 98.09 | 138,883 | 133,695 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01/01/2013 To 12/31/2013 | 474 | 97.67 | 99.74 | 97.07 | 09.33 | 102.75 | 38.73 | 218.50 | 97.08 to 98.48 | 134,294 | 130,353 |



157:1

56 - Lincoln COUNTY

PAD 2015 TERC R&O Statistics 2015 Values

What IF Stat Page: 2

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-------------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 1,001 | Median : | 98 | COV : | 17.63 | 95% Median C.I. : | 97.06 to 98.09 |
| Total Sales Price : | 138,229,641 | Wgt. Mean : | 97 | STD : | 17.49 | 95% Wgt. Mean C.I. : | 95.83 to 97.59 |
| Total Adj. Sales Price : | 138,286,641 | Mean : | 99 | Avg.Abs.Dev : | 09.96 | 95% Mean C.I. : | 98.13 to 100.29 |
| Total Assessed Value : | 133,738,605 | | | | | | |
| Avg. Adj. Sales Price : | 138,148 | COD : | 10.21 | MAX Sales Ratio : | 264.58 | | |
| Avg. Assessed Value : | 133,605 | PRD : | 102.59 | MIN Sales Ratio : | 09.03 | | |

VALUATION GROUPING

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|-------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|-------------------|---------------|
| 01 | 99 | 100.47 | 105.36 | 102.97 | 14.55 | 102.32 | 44.10 | 195.79 | 97.06 to 103.96 | 63,656 | 65,549 |
| 02 | 623 | 97.62 | 99.27 | 97.48 | 08.59 | 101.84 | 09.03 | 218.50 | 97.27 to 98.25 | 128,731 | 125,487 |
| 03 | 35 | 96.30 | 99.39 | 97.95 | 11.14 | 101.47 | 76.74 | 138.07 | 93.14 to 103.83 | 198,734 | 194,666 |
| 04 | 136 | 95.71 | 97.10 | 94.81 | 16.04 | 102.42 | 38.73 | 264.58 | 92.62 to 99.56 | 211,614 | 200,637 |
| 05 | 41 | 92.46 | 91.64 | 90.45 | 09.63 | 101.32 | 63.82 | 119.84 | 88.27 to 96.19 | 221,156 | 200,032 |
| 06 | 24 | 99.65 | 100.81 | 99.67 | 05.87 | 101.14 | 92.35 | 127.84 | 93.95 to 102.45 | 133,329 | 132,883 |
| 07 | 18 | 95.96 | 95.87 | 94.43 | 05.39 | 101.52 | 86.66 | 119.04 | 90.63 to 98.03 | 110,249 | 104,104 |
| 08 | 5 | 99.93 | 105.45 | 102.88 | 07.87 | 102.50 | 94.36 | 127.98 | N/A | 39,600 | 40,741 |
| 09 | 7 | 99.68 | 99.63 | 97.06 | 04.54 | 102.65 | 93.63 | 108.52 | 93.63 to 108.52 | 75,643 | 74,386 |
| 10 | 11 | 95.14 | 95.65 | 95.18 | 03.53 | 100.49 | 87.04 | 101.33 | 92.26 to 99.64 | 78,245 | 74,475 |
| 11 | 2 | 83.63 | 83.63 | 80.26 | 07.64 | 104.20 | 77.24 | 90.01 | N/A | 101,439 | 81,410 |

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|-------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|-------------------|---------------|
| 01 | 961 | 97.60 | 99.32 | 96.76 | 09.95 | 102.65 | 09.03 | 228.25 | 97.18 to 98.20 | 141,468 | 136,890 |
| 06 | | | | | | | | | | | |
| 07 | 40 | 94.75 | 96.54 | 93.65 | 16.38 | 103.09 | 38.73 | 264.58 | 90.01 to 98.93 | 58,393 | 54,683 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-------------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 1,001 | Median : | 98 | COV : | 17.63 | 95% Median C.I. : | 97.06 to 98.09 |
| Total Sales Price : | 138,229,641 | Wgt. Mean : | 97 | STD : | 17.49 | 95% Wgt. Mean C.I. : | 95.83 to 97.59 |
| Total Adj. Sales Price : | 138,286,641 | Mean : | 99 | Avg. Abs. Dev : | 09.96 | 95% Mean C.I. : | 98.13 to 100.29 |
| Total Assessed Value : | 133,738,605 | | | | | | |
| Avg. Adj. Sales Price : | 138,148 | COD : | 10.21 | MAX Sales Ratio : | 264.58 | | |
| Avg. Assessed Value : | 133,605 | PRD : | 102.59 | MIN Sales Ratio : | 09.03 | | |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|----------------------------|-------|--------|--------|----------|-------|--------|-------|--------|------------------|----------------------|-----------------|
| Less Than 5,000 | 3 | 115.18 | 123.41 | 117.00 | 16.80 | 105.48 | 98.50 | 156.56 | N/A | 21,833 | 25,545 |
| Less Than 15,000 | 10 | 99.22 | 100.59 | 102.41 | 21.90 | 98.22 | 59.19 | 156.56 | 67.75 to 129.67 | 13,350 | 13,672 |
| Less Than 30,000 | 35 | 110.24 | 115.32 | 116.83 | 31.25 | 98.71 | 44.10 | 264.58 | 91.95 to 125.71 | 19,400 | 22,665 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 998 | 97.55 | 99.14 | 96.70 | 10.17 | 102.52 | 09.03 | 264.58 | 97.05 to 98.07 | 138,498 | 133,930 |
| Greater Than 15,000 | 991 | 97.55 | 99.20 | 96.71 | 10.09 | 102.57 | 09.03 | 264.58 | 97.06 to 98.07 | 139,408 | 134,815 |
| Greater Than 30,000 | 966 | 97.55 | 98.63 | 96.61 | 09.27 | 102.09 | 09.03 | 228.25 | 97.01 to 97.99 | 142,451 | 137,625 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | 3 | 115.18 | 123.41 | 117.00 | 16.80 | 105.48 | 98.50 | 156.56 | N/A | 21,833 | 25,545 |
| 5,000 TO 14,999 | 7 | 90.22 | 90.81 | 88.36 | 21.26 | 102.77 | 59.19 | 129.67 | 59.19 to 129.67 | 9,714 | 8,583 |
| 15,000 TO 29,999 | 25 | 114.41 | 121.21 | 120.36 | 31.55 | 100.71 | 44.10 | 264.58 | 91.95 to 127.72 | 21,820 | 26,262 |
| 30,000 TO 59,999 | 101 | 105.98 | 113.07 | 111.16 | 16.69 | 101.72 | 38.73 | 228.25 | 102.95 to 107.68 | 46,545 | 51,740 |
| 60,000 TO 99,999 | 261 | 99.66 | 100.26 | 100.07 | 07.73 | 100.19 | 51.85 | 156.94 | 98.33 to 100.72 | 81,076 | 81,135 |
| 100,000 TO 149,999 | 228 | 95.87 | 96.21 | 96.08 | 07.51 | 100.14 | 56.92 | 148.52 | 95.01 to 97.00 | 122,363 | 117,567 |
| 150,000 TO 249,999 | 285 | 95.70 | 94.87 | 95.11 | 07.73 | 99.75 | 09.03 | 128.43 | 94.95 to 96.52 | 187,561 | 178,388 |
| 250,000 TO 499,999 | 85 | 97.55 | 96.18 | 95.99 | 08.91 | 100.20 | 63.82 | 131.86 | 94.91 to 99.82 | 313,792 | 301,210 |
| 500,000 TO 999,999 | 6 | 96.20 | 89.41 | 88.57 | 10.04 | 100.95 | 70.90 | 99.89 | 70.90 to 99.89 | 620,000 | 549,122 |
| 1,000,000 + | | | | | | | | | | | |

What IF

56 - Lincoln COUNTY

Printed: 05/01/2015

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

| Strata Heading | Strata | Change Value | Change Type | Percent Change |
|--------------------|--------|--------------|-------------|----------------|
| VALUATION GROUPING | 03 | Total | Increase | 17% |
| VALUATION GROUPING | 04 | Total | Increase | 8.5% |
| VALUATION GROUPING | 07 | Total | Decrease | 4.81% |

What IF

157:4

56 - Lincoln COUNTY

PAD 2015 TERC R&O Statistics 2015 Values

What IF Stat Page: 1

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|--------|-------------------|--------|----------------------|----------------|
| Number of Sales : | 18 | Median : | 96 | COV : | 07.78 | 95% Median C.I. : | 90.63 to 98.03 |
| Total Sales Price : | 1,984,486 | Wgt. Mean : | 94 | STD : | 07.46 | 95% Wgt. Mean C.I. : | 92.01 to 96.85 |
| Total Adj. Sales Price : | 1,984,486 | Mean : | 96 | Avg. Abs.Dev : | 05.17 | 95% Mean C.I. : | 92.16 to 99.58 |
| Total Assessed Value : | 1,873,867 | | | | | | |
| Avg. Adj. Sales Price : | 110,249 | COD : | 05.39 | MAX Sales Ratio : | 119.04 | | |
| Avg. Assessed Value : | 104,104 | PRD : | 101.52 | MIN Sales Ratio : | 86.66 | | |

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|-------------------|---------------|
| <u>Qtrrs</u> | | | | | | | | | | | |
| 10/01/2012 To 12/31/2012 | 2 | 93.86 | 93.86 | 93.78 | 03.44 | 100.09 | 90.63 | 97.09 | N/A | 75,000 | 70,334 |
| 01/01/2013 To 03/31/2013 | 3 | 96.92 | 102.01 | 96.26 | 09.97 | 105.97 | 90.07 | 119.04 | N/A | 109,762 | 105,658 |
| 04/01/2013 To 06/30/2013 | 3 | 100.22 | 100.59 | 100.10 | 01.92 | 100.49 | 97.90 | 103.66 | N/A | 91,500 | 91,595 |
| 07/01/2013 To 09/30/2013 | 2 | 90.31 | 90.31 | 90.49 | 00.97 | 99.80 | 89.43 | 91.18 | N/A | 127,450 | 115,332 |
| 10/01/2013 To 12/31/2013 | 3 | 95.00 | 96.22 | 95.49 | 01.56 | 100.76 | 94.61 | 99.06 | N/A | 121,433 | 115,956 |
| 01/01/2014 To 03/31/2014 | 3 | 97.86 | 95.59 | 95.34 | 02.28 | 100.26 | 91.38 | 98.03 | N/A | 122,833 | 117,106 |
| 04/01/2014 To 06/30/2014 | 2 | 87.00 | 87.00 | 87.08 | 00.39 | 99.91 | 86.66 | 87.33 | N/A | 121,500 | 105,797 |
| 07/01/2014 To 09/30/2014 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 10/01/2012 To 09/30/2013 | 10 | 97.01 | 97.61 | 95.48 | 06.15 | 102.23 | 89.43 | 119.04 | 90.07 to 103.66 | 100,869 | 96,309 |
| 10/01/2013 To 09/30/2014 | 8 | 94.81 | 93.68 | 93.34 | 03.88 | 100.36 | 86.66 | 99.06 | 86.66 to 99.06 | 121,975 | 113,847 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01/01/2013 To 12/31/2013 | 11 | 96.92 | 97.92 | 95.69 | 05.59 | 102.33 | 89.43 | 119.04 | 90.07 to 103.66 | 111,181 | 106,390 |

VALUATION GROUPING

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|-------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|-------------------|---------------|
| 07 | 18 | 95.96 | 95.87 | 94.43 | 05.39 | 101.52 | 86.66 | 119.04 | 90.63 to 98.03 | 110,249 | 104,104 |

157:5

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|--------|-------------------|--------|----------------------|----------------|
| Number of Sales : | 18 | Median : | 96 | COV : | 07.78 | 95% Median C.I. : | 90.63 to 98.03 |
| Total Sales Price : | 1,984,486 | Wgt. Mean : | 94 | STD : | 07.46 | 95% Wgt. Mean C.I. : | 92.01 to 96.85 |
| Total Adj. Sales Price : | 1,984,486 | Mean : | 96 | Avg.Abs.Dev : | 05.17 | 95% Mean C.I. : | 92.16 to 99.58 |
| Total Assessed Value : | 1,873,867 | | | | | | |
| Avg. Adj. Sales Price : | 110,249 | COD : | 05.39 | MAX Sales Ratio : | 119.04 | | |
| Avg. Assessed Value : | 104,104 | PRD : | 101.52 | MIN Sales Ratio : | 86.66 | | |

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|-------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|-------------------|---------------|
| 01 | 18 | 95.96 | 95.87 | 94.43 | 05.39 | 101.52 | 86.66 | 119.04 | 90.63 to 98.03 | 110,249 | 104,104 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|-----------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|-------------------|---------------|
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | 1 | 119.04 | 119.04 | 119.04 | | 100.00 | 119.04 | 119.04 | N/A | 29,000 | 34,521 |
| ___ Ranges Excl. Low \$ ___ | | | | | | | | | | | |
| Greater Than 4,999 | 18 | 95.96 | 95.87 | 94.43 | 05.39 | 101.52 | 86.66 | 119.04 | 90.63 to 98.03 | 110,249 | 104,104 |
| Greater Than 15,000 | 18 | 95.96 | 95.87 | 94.43 | 05.39 | 101.52 | 86.66 | 119.04 | 90.63 to 98.03 | 110,249 | 104,104 |
| Greater Than 30,000 | 17 | 95.00 | 94.50 | 94.06 | 04.27 | 100.47 | 86.66 | 103.66 | 90.07 to 98.03 | 115,029 | 108,197 |
| ___ Incremental Ranges ___ | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 1 | 119.04 | 119.04 | 119.04 | | 100.00 | 119.04 | 119.04 | N/A | 29,000 | 34,521 |
| 30,000 TO 59,999 | 2 | 101.36 | 101.36 | 101.08 | 02.27 | 100.28 | 99.06 | 103.66 | N/A | 51,750 | 52,310 |
| 60,000 TO 99,999 | 5 | 97.09 | 93.93 | 93.59 | 03.70 | 100.36 | 86.66 | 97.90 | N/A | 79,000 | 73,936 |
| 100,000 TO 149,999 | 5 | 91.38 | 93.14 | 93.53 | 03.36 | 99.58 | 89.43 | 100.22 | N/A | 132,317 | 123,753 |
| 150,000 TO 249,999 | 5 | 95.00 | 93.69 | 93.82 | 03.46 | 99.86 | 87.33 | 98.03 | N/A | 159,080 | 149,257 |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |

What IF

56 - Lincoln COUNTY

Printed: 05/01/2015

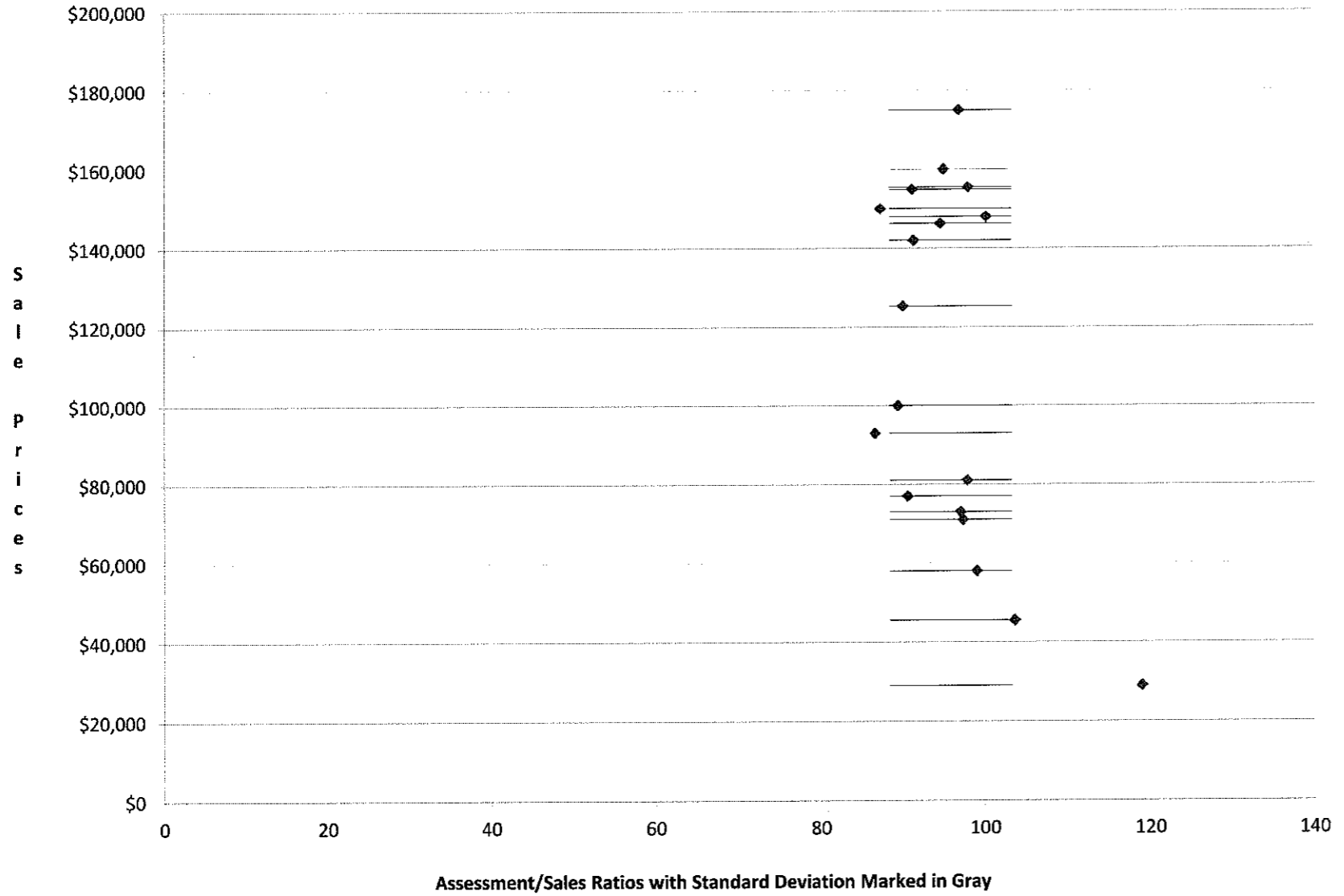
RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

| Strata Heading | Strata | Change Value | Change Type | Percent Change |
|--------------------|--------|--------------|-------------|----------------|
| VALUATION GROUPING | 07 | Total | Decrease | 4.81% |

What IF

2015 Lincoln County Res VG 07



157:8

Keetle, Steve

From: Sorensen, Ruth
Sent: Friday, May 01, 2015 3:39 PM
To: Freimuth, Tom
Cc: Hotz, Rob; Salmon, Nancy; Keetle, Steve; Chamberlin, Charles
Subject: RE: Lincoln County Combined What-If
Attachments: Lincoln County VG 03+17% VG4 +8.5% VG 7 - 4.81% What if.pdf; Lincoln County Res VG 7 substat -4.81 .pdf; Lincoln County VG 07 Scattergram.pdf; Lincoln County VG 07 assessment ratio.pdf

Commissioner Freimuth –

Attached is the information you requested.

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: Sorensen, Ruth
Sent: Friday, May 01, 2015 2:31 PM
To: Freimuth, Tom
Cc: Hotz, Rob; Salmon, Nancy; Keetle, Steve; Chamberlin, Charles
Subject: RE: Lincoln County Combined What-If

I have received your request and will get this information to you as soon as possible.

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: Friday, May 01, 2015 1:52 PM
To: Sorensen, Ruth
Subject: Lincoln County Combined What-If

Ruth:

Please provide a combined What-If adjusting the following Lincoln County Valuation Groupings to the 96 median midpoint:

1. VG 3 Suburban Residential (17% increase effectuated during 4/28/15 S/C hearing);
2. VG 4 Rural Residential (8.5% increase effectuated during 4/28/15 S/C hearing); and
3. VG 7 Hershey Residential (18 sales, 100.81 median).

With respect to VG 7 Hershey Residential, please also provide a substat, scattergram and an Assessed/Sale Ratio Chart Pre-Adjustment & Post-Adjustment (4.81% decrease).

Thanks.

Tom

Thomas D. Freimuth, Commissioner
Nebraska Tax Equalization & Review Commission
P.O. Box 95108
301 Centennial Mall South
Lincoln, Nebraska 68509-4732
Phone: (402) 471-2842 (main)
Phone: (402) 471-8915 (direct)
Fax: (402) 471-7720
Email: tom.freimuth@nebraska.gov

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