RESIDENTIAL IMPROVED — Type : Qualified

Number of Sales :	105	Median :	96	COV :	41.51	95% Median C.I. :	89.33 to 104.56
Total Sales Price :	11,727,740	Wgt. Mean :	94	STD :	43.07	95% Wgt. Mean C.I. :	86.02 to 101.66
Total Adj. Sales Price :	11,727,740	Mean :	104	Avg.Abs.Dev :	28.41	95% Mean C.I. :	95.53 to 112.01
Total Assessed Value :	11,005,412						
Avg. Adj. Sales Price :	111,693	COD :	29.45	MAX Sales Ratio :	353.16		
Avg. Assessed Value :	104,813	PRD :	110.58	MIN Sales Ratio :	39.51		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2022 To 12/31/2022	13	94.53	109.64	104.87	30.64	104.55	62.85	198.69	79.43 to 146.57	87,577	91,843
01/01/2023 To 03/31/2023	11	116.36	117.44	109.20	30.46	107.55	41.74	220.52	57.80 to 169.10	100,591	109,850
04/01/2023 To 06/30/2023	12	113.31	133.54	112.83	38.86	118.36	79.57	353.16	84.79 to 149.19	107,875	121,720
07/01/2023 To 09/30/2023	13	93.38	107.54	97.11	32.02	110.74	44.13	203.51	80.69 to 144.20	136,454	132,511
10/01/2023 To 12/31/2023	11	104.56	100.85	91.80	14.00	109.86	48.45	140.17	82.41 to 121.97	82,804	76,012
01/01/2024 To 03/31/2024	13	94.98	89.77	89.43	13.51	100.38	42.54	118.83	74.11 to 100.86	111,038	99,298
04/01/2024 To 06/30/2024	21	82.59	89.44	84.21	25.86	106.21	50.80	148.09	71.78 to 108.80	102,405	86,230
07/01/2024 To 09/30/2024	11	83.86	93.03	77.61	38.99	119.87	39.51	171.52	49.56 to 134.39	173,591	134,727
_____Study Yrs_____											
10/01/2022 To 09/30/2023	49	99.44	116.69	105.12	35.75	111.01	41.74	353.16	90.09 to 120.65	108,437	113,992
10/01/2023 To 09/30/2024	56	94.98	92.46	84.50	23.14	109.42	39.51	171.52	82.41 to 103.40	114,542	96,783
_____Calendar Yrs_____											
01/01/2023 To 12/31/2023	47	104.56	114.93	102.79	30.64	111.81	41.74	353.16	93.38 to 116.36	108,207	111,229

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	77	99.44	110.59	103.81	29.49	106.53	41.74	353.16	94.53 to 109.31	96,942	100,635
2	2	112.69	112.69	106.89	08.24	105.43	103.40	121.97	N/A	106,250	113,574
3	16	88.41	89.23	85.51	22.54	104.35	42.54	155.90	74.11 to 105.89	89,013	76,114
4	1	71.73	71.73	71.73		100.00	71.73	71.73	N/A	115,000	82,492
5	9	61.17	72.86	68.85	38.35	105.82	39.51	126.45	48.45 to 120.65	279,056	192,117

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	105	Median :	96	COV :	41.51	95% Median C.I. :	89.33 to 104.56
Total Sales Price :	11,727,740	Wgt. Mean :	94	STD :	43.07	95% Wgt. Mean C.I. :	86.02 to 101.66
Total Adj. Sales Price :	11,727,740	Mean :	104	Avg.Abs.Dev :	28.41	95% Mean C.I. :	95.53 to 112.01
Total Assessed Value :	11,005,412						
Avg. Adj. Sales Price :	111,693	COD :	29.45	MAX Sales Ratio :	353.16		
Avg. Assessed Value :	104,813	PRD :	110.58	MIN Sales Ratio :	39.51		

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	104	96.57	104.08	94.06	29.45	110.65	39.51	353.16	89.98 to 104.56	111,661	105,028
06	1	71.73	71.73	71.73		100.00	71.73	71.73	N/A	115,000	82,492
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	1	220.52	220.52	220.51		100.00	220.52	220.52	N/A	9,000	19,846
Less Than 30,000	9	110.91	123.49	117.37	24.97	105.21	75.11	220.52	82.41 to 155.90	19,222	22,560
__Ranges Excl. Low $__											
Greater Than 4,999	105	96.48	103.77	93.84	29.45	110.58	39.51	353.16	89.33 to 104.56	111,693	104,813
Greater Than 15,000	104	96.08	102.64	93.74	28.61	109.49	39.51	353.16	89.33 to 103.80	112,680	105,630
Greater Than 30,000	96	95.14	101.92	93.49	29.18	109.02	39.51	353.16	87.88 to 103.40	120,362	112,525
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	220.52	220.52	220.51		100.00	220.52	220.52	N/A	9,000	19,846
15,000 TO 29,999	8	110.11	111.36	111.70	15.85	99.70	75.11	155.90	75.11 to 155.90	20,500	22,900
30,000 TO 59,999	17	121.97	122.84	119.20	21.45	103.05	44.13	203.51	104.56 to 140.17	46,255	55,136
60,000 TO 99,999	23	94.98	113.36	110.57	37.00	102.52	50.80	353.16	85.52 to 108.80	74,387	82,253
100,000 TO 149,999	32	93.05	91.93	91.46	20.87	100.51	41.74	159.78	78.24 to 105.59	117,078	107,076
150,000 TO 249,999	18	93.96	92.16	90.14	20.10	102.24	48.45	148.09	74.54 to 103.40	176,444	159,047
250,000 TO 499,999	5	61.17	80.83	76.76	53.88	105.30	39.51	169.10	N/A	302,000	231,821
500,000 TO 999,999	1	83.98	83.98	83.98		100.00	83.98	83.98	N/A	625,000	524,862
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Total	Increase	7%

From:	Scott, Sarah
To:	Keetle, Steve
Cc:	Hotz, Rob; Kuhn, Jim; Russell, Jacqueline; Holzhauser, Jared; Williams, Debra; assessor@browncountyne.gov
Subject:	RE: Brown County Residential
Date:	Friday, April 18, 2025 3:15:03 PM
Attachments:	09 Brown Res +7% all sales.pdf

Commissioner Keetle,

The requested What-if statistic reflecting a 7% increase to total value in the residential class is attached and would bring the class to the mid-point of 96%.

Thank you,

Sarah Scott
Property Tax Administrator

Nebraska Department of Revenue
200 S Silber
North Platte, NE 69101
OFFICE 402-471-5962
sarah.scott@nebraska.gov

revenue.nebraska.gov

From: Keetle, Steve <Steve.Keetle@nebraska.gov>
Sent: Friday, April 18, 2025 3:00 PM
To: Scott, Sarah <sarah.scott@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Holzhauser, Jared <Jared.Holzhauser@nebraska.gov>; Williams, Debra <Debra.Williams@nebraska.gov>; assessor@browncountyne.gov
Subject: Brown County Residential

Ms. Scott:

Please provide a What If statistic adjusting the median of the Residential Class of Brown County to bring the median of the Class from 90% up to the mid-point of 96%.

Thank you,
Steven A. Keetle,

Commissioner
Tax Equalization and Review Commission
steve.keetle@nebraska.gov
Phone: (402) 471-2842