RESIDENTIAL IMPROVED — **Type : Qualified**

Number of Sales :	21	Median :	96	COV :	11.57	95% Median C.I. :	92.14 to 102.70
Total Sales Price :	4,935,900	Wgt. Mean :	98	STD :	11.45	95% Wgt. Mean C.I. :	93.58 to 102.34
Total Adj. Sales Price :	4,935,900	Mean :	99	Avg.Abs.Dev :	08.02	95% Mean C.I. :	93.72 to 104.14
Total Assessed Value :	4,835,283						
Avg. Adj. Sales Price :	235,043	COD :	08.34	MAX Sales Ratio :	128.67		
Avg. Assessed Value :	230,252	PRD :	100.99	MIN Sales Ratio :	85.89		

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											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	113.95	113.95	110.96	12.92	102.69	99.23	128.67	N/A	187,000	207,487
07/01/2023 To 09/30/2023	3	106.33	112.57	110.80	06.03	101.60	106.07	125.31	N/A	229,167	253,913
10/01/2023 To 12/31/2023	1	99.25	99.25	99.25		100.00	99.25	99.25	N/A	216,500	214,866
01/01/2024 To 03/31/2024	1	102.70	102.70	102.70		100.00	102.70	102.70	N/A	185,000	189,988
04/01/2024 To 06/30/2024	7	88.73	90.17	90.06	03.35	100.12	85.89	96.21	85.89 to 96.21	247,286	222,709
07/01/2024 To 09/30/2024	7	96.21	96.97	97.29	04.75	99.67	86.30	108.35	86.30 to 108.35	248,843	242,107
Study Yrs											
10/01/2022 To 09/30/2023	5	106.33	113.12	110.85	09.16	102.05	99.23	128.67	N/A	212,300	235,343
10/01/2023 To 09/30/2024	16	94.49	94.49	94.43	05.43	100.06	85.89	108.35	88.34 to 99.25	242,150	228,661
_____Calendar Yrs_____											
01/01/2023 To 12/31/2023	6	106.20	110.81	108.89	08.75	101.76	99.23	128.67	99.23 to 128.67	213,000	231,930

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
4	21	96.21	98.93	97.96	08.34	100.99	85.89	128.67	92.14 to 102.70	235,043	230,252

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
RES-EAGLE	21	96.21	98.93	97.96	08.34	100.99	85.89	128.67	92.14 to 102.70	235,043	230,252

RESIDENTIAL IMPROVED — Type : Qualified

Number of Sales :	21	Median :	96	COV :	11.57	95% Median C.I. :	92.14 to 102.70
Total Sales Price :	4,935,900	Wgt. Mean :	98	STD :	11.45	95% Wgt. Mean C.I. :	93.58 to 102.34
Total Adj. Sales Price :	4,935,900	Mean :	99	Avg.Abs.Dev :	08.02	95% Mean C.I. :	93.72 to 104.14
Total Assessed Value :	4,835,283						
Avg. Adj. Sales Price :	235,043	COD :	08.34	MAX Sales Ratio :	128.67		
Avg. Assessed Value :	230,252	PRD :	100.99	MIN Sales Ratio :	85.89		

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	21	96.21	98.93	97.96	08.34	100.99	85.89	128.67	92.14 to 102.70	235,043	230,252
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											
__Ranges Excl. Low $__											
Greater Than 4,999	21	96.21	98.93	97.96	08.34	100.99	85.89	128.67	92.14 to 102.70	235,043	230,252
Greater Than 15,000	21	96.21	98.93	97.96	08.34	100.99	85.89	128.67	92.14 to 102.70	235,043	230,252
Greater Than 30,000	21	96.21	98.93	97.96	08.34	100.99	85.89	128.67	92.14 to 102.70	235,043	230,252
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	95.35	95.35	95.35		100.00	95.35	95.35	N/A	91,000	86,767
100,000 TO 149,999	1	128.67	128.67	128.67		100.00	128.67	128.67	N/A	149,000	191,716
150,000 TO 249,999	10	99.24	99.28	98.41	07.40	100.88	86.30	125.31	88.73 to 106.07	219,890	216,402
250,000 TO 499,999	9	96.21	95.64	95.83	06.42	99.80	85.89	108.35	86.59 to 106.33	277,444	265,864
500,000 TO 999,999											
1,000,000 +											

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RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ASSESSOR LOCATION	RES-EAGLE	Total	Increase	8%

From: Scott, Sarah
To: Kuhn, Jim
Cc: Hotz, Rob; Keetle, Steve; Russell, Jacqueline; Holzhauser, Jared; SashaF@casscountyne.gov
Subject: RE: Cass County
Date: Wednesday, April 23, 2025 10:43:20 AM
Attachments: 13 Cass Assessor Location Greenwood +14%.pdf
13 Cass Assessor Location Eagle +8%.pdf
13 Cass Assessor Location Greenwood +14% & Eagle +8% all sales.pdf

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Commissioner Kuhn,

The requested what-if statistics are attached.

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: Kuhn, Jim <jim.kuhn@nebraska.gov>
Sent: Wednesday, April 23, 2025 8:24 AM
To: Scott, Sarah <sarah.scott@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Holzhauser, Jared <Jared.Holzhauser@nebraska.gov>; SashaF@casscountyne.gov
Subject: Cass County

Ms. Scott,

Please provide a what-if statistic for the Assessor location Greenwood bringing the median to the mid-point and a statistic showing the impact on the valuation group as well as a statistic showing the result for the residential class.

Please provide a what-if statistic for the Assessor location Eagle bringing the median to the mid-point and a statistic showing the result on the valuation group as well as a statistic showing the result for the residential class.

Would you please provide a what-if showing the resulting increase to both Greenwood and Eagle on the entire residential class.

Thank you,

James D. Kuhn
Commissioner
Nebraska Tax Equalization & Review Commission
P.O. Box 95108
301 Centennial Mall South
Lincoln, Nebraska 68509-5108
Office: (402) 471-7723
Fax: (402) 471-7720
Email: jim.kuhn@nebraska.gov