Commissioner Hotz,

In response to your inquiry, the Report & Opinion statistics for the residential and commercial classes do not include unimproved sales for the sales count or any other calculated statistic.

Please let me know if you have any further questions.

Ruth A. Sorensen Property Tax Administrator/Property Assessment Division

Nebraska Department of Revenue

PO Box 98919 301 Centennial Mall South Lincoln, NE 68509 office 402-471-5962 ruth.sorensen@nebraska.gov revenue.nebraska.gov/PAD

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From: Hotz, Rob <rob.hotz@nebraska.gov>
Sent: Monday, April 11, 2022 4:12 PM
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Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>
Subject: Sales Clarification

Ms. Sorensen,

For both Residential and Commercial classes in the 2022 Reports & Opinions, do the number of sales shown in the count in the statistics section include unimproved sales?

Robert W. Hotz, Commissioner

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