

AGRICULTURAL

Type : Qualified

Number of Sales :	24	Median :	72	COV :	29.89	95% Median C.I. :	58.62 to 82.14
Total Sales Price :	27,724,243	Wgt. Mean :	68	STD :	22.47	95% Wgt. Mean C.I. :	59.01 to 77.82
Total Adj. Sales Price :	27,724,243	Mean :	75	Avg. Abs. Dev :	15.70	95% Mean C.I. :	65.68 to 84.66
Total Assessed Value :	18,967,865						
Avg. Adj. Sales Price :	1,155,177	COD :	21.95	MAX Sales Ratio :	139.53		
Avg. Assessed Value :	790,328	PRD :	109.87	MIN Sales Ratio :	44.44		

Printed : 04/12/2017

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013											
01/01/2014 To 03/31/2014	1	69.78	69.78	69.78	100.00	69.78	69.78		N/A	855,000	596,656
04/01/2014 To 06/30/2014	1	82.14	82.14	82.14	100.00	82.14	82.14		N/A	194,040	159,390
07/01/2014 To 09/30/2014											
10/01/2014 To 12/31/2014	2	74.20	74.20	58.19	28.42	127.51	53.11	95.29	N/A	1,337,000	778,004
01/01/2015 To 03/31/2015	7	71.87	74.19	67.69	15.07	109.60	53.84	116.78	53.84 to 116.78	941,507	637,329
04/01/2015 To 06/30/2015	6	56.19	69.10	60.05	36.00	115.07	44.44	139.53	44.44 to 139.53	1,401,013	841,355
07/01/2015 To 09/30/2015	1	107.90	107.90	107.90	100.00	100.00	107.90	107.90	N/A	676,000	729,434
10/01/2015 To 12/31/2015	1	58.62	58.62	58.62	100.00	100.00	58.62	58.62	N/A	1,568,160	919,241
01/01/2016 To 03/31/2016	1	85.73	85.73	85.73	100.00	100.00	85.73	85.73	N/A	1,795,560	1,539,262
04/01/2016 To 06/30/2016	4	79.03	79.38	79.73	05.68	99.56	71.21	88.24	N/A	1,241,214	989,611
07/01/2016 To 09/30/2016											
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	2	75.96	75.96	72.07	08.14	105.40	69.78	82.14	N/A	524,520	378,023
10/01/2014 To 09/30/2015	16	68.57	74.39	64.29	27.64	115.71	44.44	139.53	53.84 to 95.29	1,146,664	737,179
10/01/2015 To 09/30/2016	6	79.03	76.98	77.05	09.50	99.91	58.62	88.24	58.62 to 88.24	1,388,096	1,069,491
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	4	75.96	75.08	62.10	17.96	120.90	53.11	95.29	N/A	930,760	578,014
01/01/2015 To 12/31/2015	15	66.62	73.37	64.72	26.93	113.37	44.44	139.53	54.44 to 72.83	1,149,386	743,874

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	24	71.54	75.17	68.42	21.95	109.87	44.44	139.53	58.62 to 82.14	1,155,177	790,328

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	20	71.96	78.33	70.31	21.76	111.41	53.11	139.53	65.36 to 85.73	1,252,337	880,475
1	20	71.96	78.33	70.31	21.76	111.41	53.11	139.53	65.36 to 85.73	1,252,337	880,475
<u>ALL</u>											
10/01/2013 To 09/30/2016	24	71.54	75.17	68.42	21.95	109.87	44.44	139.53	58.62 to 82.14	1,155,177	790,328

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	21	72.04	78.34	70.39	21.14	111.29	53.11	139.53	65.36 to 85.73	1,204,607	847,901
1	21	72.04	78.34	70.39	21.14	111.29	53.11	139.53	65.36 to 85.73	1,204,607	847,901
<u>ALL</u>											
10/01/2013 To 09/30/2016	24	71.54	75.17	68.42	21.95	109.87	44.44	139.53	58.62 to 82.14	1,155,177	790,328

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_County	Land	Increase	15%

What IF

From: Sorensen, Ruth
Sent: Thursday, April 13, 2017 1:40 PM
To: Keetle, Steve <Steve.Keetle@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Salmon, Nancy <nancy.salmon@nebraska.gov>
Subject: RE: Blane 80% grass MLU

Commissioner Keetle –

Pursuant to your request, attached is the what-if for Blaine County.

Please let me know if you have any questions.

Ruth A. Sorensen

PROPERTY TAX ADMINISTRATOR
PROPERTY ASSESSMENT DIVISION

Nebraska Department of Revenue

PO Box 98919
301 Centennial Mall South
Lincoln, Nebraska 68509
PHONE 402-471-5962 / FAX 402-471-5993
ruth.sorensen@nebraska.gov

revenue.nebraska.gov/PAD

From: Keetle, Steve
Sent: Thursday, April 13, 2017 10:42 AM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Salmon, Nancy <nancy.salmon@nebraska.gov>
Subject: Blane 80% grass MLU

Ms. Sorensen:

Please provide a What-If statistic for Blaine County adjusting the 80% grass MLU subclass to take the assessed-to-sales ratio from 62.64 to the midpoint of 72%, using the expanded statistic containing 24 sales from Blaine County and Brown County.

Thank You,
Steven A. Keetle,
Commissioner
Tax Equalization and Review Commission
Steve.keetle@nebraska.gov
Phone: (402) 471-2842