

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	96	COV :	23.56	95% Median C.I. :	94.01 to 97.07
Total Sales Price :	190,800,848	Wgt. Mean :	94	STD :	22.79	95% Wgt. Mean C.I. :	92.94 to 95.89
Total Adj. Sales Price :	191,017,848	Mean :	97	Avg. Abs. Dev :	14.36	95% Mean C.I. :	95.08 to 98.42
Total Assessed Value :	180,353,181						
Avg. Adj. Sales Price :	268,283	COD :	14.98	MAX Sales Ratio :	366.82		
Avg. Assessed Value :	253,305	PRD :	102.47	MIN Sales Ratio :	39.98		

What IF

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>											
10/01/2019 To 12/31/2019	81	102.36	103.13	103.16	11.72	99.97	72.18	133.01	98.32 to 107.65	230,187	237,454
01/01/2020 To 03/31/2020	62	102.17	102.86	103.20	11.43	99.67	66.53	139.89	96.92 to 105.41	256,100	264,307
04/01/2020 To 06/30/2020	100	103.45	102.37	101.50	10.01	100.86	64.86	143.85	99.20 to 106.58	264,646	268,603
07/01/2020 To 09/30/2020	115	96.29	98.54	97.75	14.04	100.81	50.37	167.96	92.82 to 100.78	282,537	276,168
10/01/2020 To 12/31/2020	86	96.64	95.91	96.66	12.88	99.22	46.82	126.35	91.74 to 100.05	251,232	242,833
01/01/2021 To 03/31/2021	48	91.89	92.83	90.61	11.86	102.45	62.61	136.52	88.08 to 96.83	259,361	235,015
04/01/2021 To 06/30/2021	115	86.93	87.83	85.81	15.79	102.35	39.98	162.45	82.62 to 89.69	277,556	238,180
07/01/2021 To 09/30/2021	105	86.90	93.13	84.14	22.60	110.68	43.03	366.82	82.23 to 93.25	300,609	252,930
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	358	100.86	101.40	100.81	12.08	100.59	50.37	167.96	98.34 to 103.15	261,117	263,241
10/01/2020 To 09/30/2021	354	89.96	92.04	88.29	16.92	104.25	39.98	366.82	88.26 to 92.38	275,531	243,256
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	363	99.19	99.71	99.43	12.41	100.28	46.82	167.96	97.04 to 101.08	265,676	264,161

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Total Adj. Sales Price :	191,017,848	Mean :	97	Avg. Abs. Dev :	14.36	95% Mean C.I. :	95.08 to 98.42
Total Assessed Value :	180,353,181						
Avg. Adj. Sales Price :	268,283	COD :	14.98	MAX Sales Ratio :	366.82		
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What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	175	96.30	98.51	96.96	12.95	101.60	59.55	137.89	93.58 to 100.39	154,400	149,705
2	186	96.40	95.58	95.01	12.88	100.60	39.98	142.86	92.89 to 97.37	332,560	315,965
3	45	93.53	107.29	90.48	30.24	118.58	48.19	366.82	84.12 to 102.15	170,984	154,715
4	86	95.02	93.71	92.27	12.90	101.56	46.82	131.56	90.89 to 98.06	258,743	238,745
5	94	92.48	92.56	93.25	19.49	99.26	44.55	167.96	86.06 to 99.09	312,022	290,973
6	126	98.52	97.45	94.57	13.38	103.05	43.03	136.47	94.22 to 102.30	340,201	321,743

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What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
BEAVER LAKE	115	95.86	96.43	96.42	11.82	100.01	57.14	142.86	91.83 to 97.98	351,589	339,009
BUCCANEER BAY	48	99.26	98.97	95.98	11.78	103.12	57.62	132.12	93.97 to 103.14	319,955	307,093
IRON HORSE	15	100.86	100.39	101.62	09.44	98.79	80.24	119.31	90.41 to 109.03	528,068	536,614
LAKE WACONDA	28	98.18	100.15	97.79	14.78	102.41	66.85	133.01	88.50 to 107.67	301,254	294,598
NW REC LAKES	8	57.65	69.36	63.03	28.60	110.04	48.95	135.91	48.95 to 135.91	255,438	160,991
RES-ALVO	4	93.20	93.46	93.25	02.65	100.23	88.85	98.60	N/A	210,500	196,286
RES-AVOCA	5	97.76	103.40	95.63	22.59	108.13	76.85	162.45	N/A	87,200	83,393
RES-CEDAR CREEK	14	98.52	94.13	93.58	13.56	100.59	65.66	118.07	77.06 to 110.61	271,429	253,992
RES-EAGLE	36	96.25	95.57	97.08	12.19	98.44	52.65	131.56	85.44 to 101.65	186,809	181,355
RES-ELMWOOD	10	95.13	93.86	87.75	12.41	106.96	70.74	110.99	73.16 to 109.80	168,050	147,467
RES-GREENWOOD	7	98.28	99.79	94.33	17.28	105.79	76.04	143.85	76.04 to 143.85	150,700	142,155
RES-LOUISVILLE	38	90.84	92.93	95.90	18.63	96.90	44.55	138.44	84.23 to 105.68	184,679	177,103
RES-MURDOCK	3	98.64	97.93	97.55	03.51	100.39	92.38	102.77	N/A	180,667	176,233
RES-MURRAY	21	96.72	92.97	89.28	12.95	104.13	62.33	121.73	82.66 to 100.05	171,567	153,181
RES-NEHAWKA	5	102.37	103.44	92.87	21.79	111.38	75.78	148.94	N/A	113,880	105,764
RES-PLATTSMOUTH	175	96.30	98.51	96.96	12.95	101.60	59.55	137.89	93.58 to 100.39	154,400	149,705
RES-SOUTH BEND	1	82.09	82.09	82.09		100.00	82.09	82.09	N/A	95,000	77,989
RES-UNION	1	77.75	77.75	77.75		100.00	77.75	77.75	N/A	85,000	66,087
RES-WEeping WATER	21	99.29	123.08	102.02	35.97	120.64	71.64	366.82	88.08 to 109.99	129,019	131,629
RURRES 3249	2	92.43	92.43	89.67	18.91	103.08	74.95	109.91	N/A	244,500	219,255
RURRES 3251	5	90.28	80.90	80.54	16.52	100.45	54.14	101.09	N/A	622,365	501,252
RURRES 3253	18	98.68	96.58	95.65	19.18	100.97	52.19	167.96	81.10 to 107.71	422,056	403,695
RURRES 3255/2973	13	93.89	97.31	92.58	16.11	105.11	63.74	133.42	85.13 to 113.02	536,308	496,501
RURRES 3257/2971	42	102.22	97.51	94.42	14.37	103.27	43.03	136.47	90.13 to 106.62	324,964	306,847
RURRES 3259	9	94.81	94.42	93.98	09.13	100.47	70.08	118.46	87.54 to 102.40	343,000	322,350
RURRES 3265	12	88.08	86.93	87.25	20.56	99.63	45.35	124.39	74.04 to 105.36	394,458	344,170
RURRES 3267	10	96.92	88.85	90.02	11.75	98.70	39.98	104.95	80.13 to 104.53	465,200	418,789

RURRES 3269	1	78.98	78.98	78.98		100.00	78.98	78.98	N/A	260,000	205,345
RURRES 3271	7	87.18	82.87	83.48	14.87	99.27	48.19	104.41	48.19 to 104.41	354,214	295,685
RURRES 3275	2	81.53	81.53	80.36	08.81	101.46	74.35	88.70	N/A	326,750	262,563
RURRES 3473	28	96.09	92.45	90.89	16.07	101.72	46.82	124.22	80.50 to 105.04	380,671	345,996
RURRES 3475	2	84.41	84.41	85.80	02.83	98.38	82.02	86.80	N/A	455,000	390,397
RURRES 3477	2	79.99	79.99	80.23	03.09	99.70	77.52	82.45	N/A	255,000	204,583
RURRES 3481	3	87.63	104.19	77.79	37.02	133.94	63.80	161.13	N/A	215,000	167,256
SW AGLAND	1	92.09	92.09	92.09		100.00	92.09	92.09	N/A	240,000	221,026

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Total Assessed Value :	180,353,181						
Avg. Adj. Sales Price :	268,283	COD :	14.98	MAX Sales Ratio :	366.82		
Avg. Assessed Value :	253,305	PRD :	102.47	MIN Sales Ratio :	39.98		

What IF

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)											
130001	277	97.22	98.31	96.04	12.98	102.36	43.03	137.89	94.16 to 100.68	217,007	208,417
130022	27	97.23	114.18	93.78	32.64	121.75	53.51	366.82	84.98 to 104.41	178,311	167,216
130032	88	91.57	92.06	91.14	19.36	101.01	44.55	167.96	85.59 to 98.52	317,844	289,689
130056	181	96.00	95.34	94.43	13.29	100.96	39.98	161.13	92.16 to 97.37	325,274	307,145
130097	17	92.38	90.67	84.70	12.77	107.05	48.19	110.99	82.02 to 105.41	222,353	188,328
550145	70	95.38	93.80	92.84	13.45	101.03	46.82	131.56	89.51 to 98.60	269,706	250,385
660027	7	82.45	96.71	87.33	22.63	110.74	76.85	162.45	76.85 to 162.45	135,143	118,019
660111	15	103.06	100.51	98.62	16.36	101.92	70.27	133.01	82.35 to 119.16	302,740	298,547
780001	30	98.87	97.30	98.98	14.91	98.30	57.62	143.85	88.43 to 106.57	370,041	366,268

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Avg. Adj. Sales Price :	268,283	COD :	14.98	MAX Sales Ratio :	366.82		
Avg. Assessed Value :	253,305	PRD :	102.47	MIN Sales Ratio :	39.98		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0 OR Blank	3	83.07	80.30	80.84	04.54	99.33	73.25	84.57	N/A	241,833	195,491
Prior TO 1900	55	93.40	94.76	89.18	17.79	106.26	39.98	130.10	87.63 to 101.83	144,042	128,463
1900 TO 1919	46	93.65	91.14	85.51	16.05	106.58	45.35	148.94	82.45 to 98.48	164,913	141,015
1920 TO 1939	27	94.02	95.63	93.84	13.95	101.91	56.88	127.00	85.59 to 106.64	141,015	132,322
1940 TO 1949	16	87.72	85.83	81.49	17.70	105.33	44.55	137.89	73.73 to 101.18	180,919	147,431
1950 TO 1959	40	90.74	90.53	86.37	15.64	104.82	48.95	136.52	81.41 to 94.54	164,247	141,865
1960 TO 1969	57	96.83	95.48	92.89	14.53	102.79	43.03	133.01	88.94 to 103.58	208,195	193,390
1970 TO 1979	93	94.94	98.21	96.09	13.61	102.21	53.51	162.45	92.46 to 101.41	224,986	216,199
1980 TO 1989	66	95.19	95.15	93.38	12.73	101.90	57.62	161.13	90.28 to 98.07	274,257	256,088
1990 TO 1999	113	95.94	101.26	96.08	17.53	105.39	46.82	366.82	91.46 to 98.52	322,171	309,548
2000 TO 2009	128	98.33	99.64	97.64	12.48	102.05	54.14	167.96	96.88 to 102.30	373,287	364,484

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Total	Increase	5%

What IF

Thompson, Joseph

From: Sorensen, Ruth
Sent: Tuesday, April 26, 2022 4:02 PM
To: Keetle, Steve
Cc: Hotz, Rob; Kuhn, Jim; Thompson, Joseph; teresas@cassne.org; Scott, Sarah
Subject: RE: Cass County Residential
Attachments: Cass 13 Res WhatIf +5%.pdf

Commissioner Keetle,

Attached is the requested what-if which appears to be reflected in the 2022 Cass County Report and Opinion at pages 74-86.

Please let me know if you have any further questions.

Thank you!

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: Keetle, Steve <Steve.Keetle@nebraska.gov>
Sent: Tuesday, April 26, 2022 1:55 PM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; teresas@cassne.org
Subject: RE: Cass County Residential

Ms. Sorensen:

Can you please provide the same statistic showing all of the classifications after the 5% adjustment as shown in the What If contained in the 2022 Cass County Reports and Opinions page 74-86?

Thank you.

Sincerely,
Steven Keetle
Commissioner
Nebraska Tax Equalization and Review Commission
301 Centennial Mall South, 6th Floor
PO Box 95108
Lincoln, NE 68509

From: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Sent: Tuesday, April 26, 2022 1:34 PM
To: Keetle, Steve <Steve.Keetle@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; teresas@cassne.org
Subject: RE: Cass County Residential

Commissioner Keetle,

Attached please find the requested what-if.

Please let me know if you have any questions.

Thank you!

Ruth A. Sorensen

Property Tax Administrator/Property Assessment Division

Nebraska Department of Revenue

PO Box 98919
301 Centennial Mall South
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From: Keetle, Steve <Steve.Keetle@nebraska.gov>
Sent: Tuesday, April 26, 2022 12:00 PM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; teresas@cassne.org
Subject: Cass County Residential

Ms. Sorensen,

Please provide a what if statistic adjusting the 712 sales in the residential class of property in Cass County to the midpoint of 96%.

Thank You

Sincerely,
Steven Keetle
Commissioner
Nebraska Tax Equalization and Review Commission
301 Centennial Mall South, 6th Floor
PO Box 95108
Lincoln, NE 68509