

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	41.49	95% Median C.I. :	39.73 to 126.12
Total Sales Price :	1,350,000	Wgt. Mean :	92	STD :	36.85	95% Wgt. Mean C.I. :	60.99 to 122.17
Total Adj. Sales Price :	1,350,000	Mean :	89	Avg. Abs. Dev :	32.39	95% Mean C.I. :	58.01 to 119.63
Total Assessed Value :	1,236,387						
Avg. Adj. Sales Price :	168,750	COD :	33.74	MAX Sales Ratio :	126.12		
Avg. Assessed Value :	154,548	PRD :	96.99	MIN Sales Ratio :	39.73		

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	1	126.12	126.12	126.12		100.00	126.12	126.12	N/A	220,000	277,462
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020	1	119.08	119.08	119.08		100.00	119.08	119.08	N/A	195,000	232,213
07/01/2020 To 09/30/2020	1	120.74	120.74	120.74		100.00	120.74	120.74	N/A	160,000	193,191
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021	2	95.99	95.99	94.56	23.85	101.51	73.10	118.88	N/A	160,000	151,303
07/01/2021 To 09/30/2021	3	40.25	50.87	50.75	27.23	100.24	39.73	72.62	N/A	151,667	76,972
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	3	120.74	121.98	122.24	01.95	99.79	119.08	126.12	N/A	191,667	234,289
10/01/2020 To 09/30/2021	5	72.62	68.92	68.84	30.85	100.12	39.73	118.88	N/A	155,000	106,704
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	2	119.91	119.91	119.83	00.69	100.07	119.08	120.74	N/A	177,500	212,702

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	8	95.99	88.82	91.58	33.74	96.99	39.73	126.12	39.73 to 126.12	168,750	154,548



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	30.38%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	96	COV :	21.73	95% Median C.I. :	82.83 to 111.40
Total Sales Price :	1,471,000	Wgt. Mean :	99	STD :	21.50	95% Wgt. Mean C.I. :	86.41 to 111.03
Total Adj. Sales Price :	1,471,000	Mean :	99	Avg. Abs. Dev :	15.71	95% Mean C.I. :	85.27 to 112.59
Total Assessed Value :	1,452,133						
Avg. Adj. Sales Price :	122,583	COD :	16.36	MAX Sales Ratio :	150.54		
Avg. Assessed Value :	121,011	PRD :	100.21	MIN Sales Ratio :	69.45		

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	4	89.24	88.65	88.61	03.05	100.05	82.83	93.30	N/A	123,875	109,770
01/01/2020 To 03/31/2020	1	150.54	150.54	150.54		100.00	150.54	150.54	N/A	100,000	150,542
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	4	107.40	99.32	100.82	12.00	98.51	69.45	113.02	N/A	127,625	128,674
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021	1	110.77	110.77	110.77		100.00	110.77	110.77	N/A	130,000	144,004
04/01/2021 To 06/30/2021	1	75.25	75.25	75.25		100.00	75.25	75.25	N/A	120,000	90,305
07/01/2021 To 09/30/2021	1	98.70	98.70	98.70		100.00	98.70	98.70	N/A	115,000	113,504
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	9	93.30	100.27	99.85	17.58	100.42	69.45	150.54	82.83 to 113.02	122,889	122,702
10/01/2020 To 09/30/2021	3	98.70	94.91	95.29	12.00	99.60	75.25	110.77	N/A	121,667	115,938
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	5	111.40	109.56	108.97	16.28	100.54	69.45	150.54	N/A	122,100	133,048

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	12	96.00	98.93	98.72	16.36	100.21	69.45	150.54	82.83 to 111.40	122,583	121,011



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	20.39%

What IF

RESIDENTIAL IMPROVED

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Number of Sales :	12	Median :	96	COV :	21.73	95% Median C.I. :	82.83 to 111.40
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Avg. Adj. Sales Price :	122,583	COD :	16.36	MAX Sales Ratio :	150.54		
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What IF

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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	4	89.24	88.65	88.61	03.05	100.05	82.83	93.30	N/A	123,875	109,770
01/01/2020 To 03/31/2020	1	150.54	150.54	150.54		100.00	150.54	150.54	N/A	100,000	150,542
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	4	107.40	99.32	100.82	12.00	98.51	69.45	113.02	N/A	127,625	128,674
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021	1	110.77	110.77	110.77		100.00	110.77	110.77	N/A	130,000	144,004
04/01/2021 To 06/30/2021	1	75.25	75.25	75.25		100.00	75.25	75.25	N/A	120,000	90,305
07/01/2021 To 09/30/2021	1	98.70	98.70	98.70		100.00	98.70	98.70	N/A	115,000	113,504
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	9	93.30	100.27	99.85	17.58	100.42	69.45	150.54	82.83 to 113.02	122,889	122,702
10/01/2020 To 09/30/2021	3	98.70	94.91	95.29	12.00	99.60	75.25	110.77	N/A	121,667	115,938
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	5	111.40	109.56	108.97	16.28	100.54	69.45	150.54	N/A	122,100	133,048

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	12	96.00	98.93	98.72	16.36	100.21	69.45	150.54	82.83 to 111.40	122,583	121,011





RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	20.39%

What IF

**RESIDENTIAL IMPROVED**

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Total Adj. Sales Price :	1,350,000	Mean :	89	Avg. Abs. Dev :	32.39	95% Mean C.I. :	58.01 to 119.63
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Avg. Assessed Value :	154,548	PRD :	96.99	MIN Sales Ratio :	39.73		

What IF

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	1	126.12	126.12	126.12		100.00	126.12	126.12	N/A	220,000	277,462
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020	1	119.08	119.08	119.08		100.00	119.08	119.08	N/A	195,000	232,213
07/01/2020 To 09/30/2020	1	120.74	120.74	120.74		100.00	120.74	120.74	N/A	160,000	193,191
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021	2	95.99	95.99	94.56	23.85	101.51	73.10	118.88	N/A	160,000	151,303
07/01/2021 To 09/30/2021	3	40.25	50.87	50.75	27.23	100.24	39.73	72.62	N/A	151,667	76,972
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	3	120.74	121.98	122.24	01.95	99.79	119.08	126.12	N/A	191,667	234,289
10/01/2020 To 09/30/2021	5	72.62	68.92	68.84	30.85	100.12	39.73	118.88	N/A	155,000	106,704
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	2	119.91	119.91	119.83	00.69	100.07	119.08	120.74	N/A	177,500	212,702

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	8	95.99	88.82	91.58	33.74	96.99	39.73	126.12	39.73 to 126.12	168,750	154,548



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	30.38%

What IF

**PAD 2022 TERC R&O Statistics 2022 Values**

**RESIDENTIAL IMPROVED**

Type : Qualified

Number of Sales :	205	Median :	93	COV :	31.54	95% Median C.I. :	89.04 to 95.75
Total Sales Price :	23,841,942	Wgt. Mean :	90	STD :	29.77	95% Wgt. Mean C.I. :	86.51 to 93.24
Total Adj. Sales Price :	23,841,942	Mean :	94	Avg. Abs. Dev :	19.92	95% Mean C.I. :	90.30 to 98.46
Total Assessed Value :	21,427,865						
Avg. Adj. Sales Price :	116,302	COD :	21.51	MAX Sales Ratio :	233.36		
Avg. Assessed Value :	104,526	PRD :	105.02	MIN Sales Ratio :	12.93		

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	24	96.65	104.59	97.39	21.27	107.39	61.84	209.57	88.91 to 107.52	108,012	105,196
01/01/2020 To 03/31/2020	14	94.96	103.94	98.44	21.75	105.59	59.76	150.54	83.26 to 131.63	81,814	80,537
04/01/2020 To 06/30/2020	20	98.97	94.30	91.64	19.26	102.90	49.27	156.62	73.17 to 106.08	120,079	110,040
07/01/2020 To 09/30/2020	31	96.56	96.07	95.41	13.54	100.69	60.80	124.41	91.73 to 106.98	103,159	98,429
10/01/2020 To 12/31/2020	19	94.07	103.54	97.06	23.03	106.68	60.69	230.17	84.15 to 116.05	92,929	90,194
01/01/2021 To 03/31/2021	23	96.28	92.48	93.02	11.83	99.42	58.13	121.52	85.64 to 97.68	129,489	120,446
04/01/2021 To 06/30/2021	34	87.80	88.09	88.34	18.44	99.72	45.92	132.93	79.79 to 95.75	152,951	135,110
07/01/2021 To 09/30/2021	40	77.11	85.73	75.56	35.70	113.46	12.93	233.36	67.48 to 86.96	114,012	86,147
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	89	96.56	99.21	95.36	18.26	104.04	49.27	209.57	92.17 to 103.40	104,912	100,048
10/01/2020 To 09/30/2021	116	88.08	90.68	86.34	24.09	105.03	12.93	233.36	83.08 to 94.07	125,041	107,962
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	84	95.29	98.65	95.10	18.65	103.73	49.27	230.17	92.13 to 103.40	101,316	96,349





RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	20.39%
VALUATION GROUP	5	Total	Increase	30.38%

What IF



## Thompson, Joseph

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**From:** Sorensen, Ruth  
**Sent:** Wednesday, April 13, 2022 4:55 PM  
**To:** Hotz, Rob  
**Cc:** Keetle, Steve; Kuhn, Jim; Thompson, Joseph; cedarcoassessor@hartel.net; Scott, Sarah  
**Subject:** RE: Cedar County Residential  
**Attachments:** 14 Cedar VG 5 100000 149999 +20.39 sub stat.pdf; 14 Cedar VG 5 150000 249999 30.38.pdf; 14 Cedar Res VG 5 incorporating adjustment by sale price.pdf

Commissioner Hotz,

Statistics to meet the requests made in items 1 and 2 are attached. I am unable to prepare a substat of Valuation Group 5 with both of the sales price adjustments listed below; however, I have prepared a statistic showing all 205 sales in the Cedar County Residential Class which incorporate the sale price adjustments requested in items 1 and 2 and shows the impact of the adjustment to the Valuation Group 5 (as one line item) and the overall residential class.

If you have additional questions, please let me know.

### 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](mailto:ruth.sorensen@nebraska.gov)  
[revenue.nebraska.gov/PAD](https://revenue.nebraska.gov/PAD)

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**From:** Hotz, Rob <rob.hotz@nebraska.gov>  
**Sent:** Wednesday, April 13, 2022 2:24 PM  
**To:** Sorensen, Ruth <ruth.sorensen@nebraska.gov>  
**Cc:** Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; cedarcoassessor@hartel.net  
**Subject:** RE: Cedar County Residential

Ms. Sorensen,

Please provide the following for Cedar County Residential VG 5:

1. What if, adjusting only the 12 sales of \$100,000 to 149,999 by an increase of 20.39%.
2. What if, adjusting only the 8 sales of \$150,000 to 249,999 by an increase of 30.38%.
3. What if of the 46 sales of VG 5 incorporating both adjustments from #1 and #2 above.

Robert W. Hotz, Commissioner  
Nebraska Tax Equalization & Review Commission  
P.O. Box 95108  
301 Centennial Mall South  
Lincoln, Nebraska 68509-5108  
Office: (402) 471-7724  
Fax: (402) 471-7720  
Cell: (402) 802-7551  
Email: [rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)

---

**From:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Sent:** Wednesday, April 13, 2022 11:22 AM  
**To:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
**Subject:** RE: Cedar County Residential

Commissioner Hotz,

The request for Dawes County was for all sales less than \$30,000, which is a single field that can be queried and adjusted using the state sales file. The Cedar County request is for all ranges greater than \$100,000 or more, which requires multiple sales price adjustments. At this time, the state sales file is not programmed to allow this feature.

Please let me know if you have any further questions. We will help as much as possible!

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](mailto:ruth.sorensen@nebraska.gov)  
[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

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**From:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Sent:** Wednesday, April 13, 2022 10:46 AM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
**Subject:** RE: Cedar County Residential

Ms. Sorensen,

Regarding request #2 below, it appears you were able to reply to a similar request when it was made regarding Dawes Residential VG 16. Please provide the information requested.

Robert W. Hotz, Commissioner  
Nebraska Tax Equalization & Review Commission  
P.O. Box 95108  
301 Centennial Mall South  
Lincoln, Nebraska 68509-5108  
Office: (402) 471-7724  
Fax: (402) 471-7720  
Cell: (402) 802-7551  
Email: [rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)

---

**From:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Sent:** Tuesday, April 12, 2022 6:18 PM  
**To:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
**Subject:** RE: Cedar County Residential

Commissioners and County Assessor,

Attached is the requestion what-if increasing Valuation Group 5 by 4.6%.

The second request cannot be completed. The state sales file does not allow adjustments by multiple sales price substrata. Further, such an adjustment cannot be applied to a class or subclass of property as sales price is not known for all properties and is not a property characteristic.

Please let me know if you have additional questions.

**Ruth A. Sorensen**

*Property Tax Administrator/Property Assessment Division*

**Nebraska Department of Revenue**

PO Box 98919  
301 Centennial Mall South  
Lincoln, NE 68509

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---

**From:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Sent:** Tuesday, April 12, 2022 2:44 PM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
**Subject:** RE: Cedar County Residential

Ms. Sorensen,

Thank you. Please provide the following:

1. What If, adjusting the 46 sales of VG 5 by an increase of 4.2%.
2. What if, adjusting only the 20 sales of \$100,000 or more in VG 5 by an increase of 20%.

Thank you.

---

**From:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Sent:** Monday, April 11, 2022 4:55 PM  
**To:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>  
**Subject:** RE: Cedar County Residential

Commissioner Hotz,

Pursuant to your request, attached is a substat for Cedar County Residential, VG 5, 46 sales.

Please let me know if you have any further requests or 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](mailto:ruth.sorensen@nebraska.gov)  
[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

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**Sent:** Monday, April 11, 2022 3:55 PM

**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>

**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>

**Subject:** Cedar County Residential

Ms. Sorensen,

Please provide a substat for Cedar County Residential, VG 5 (town of Laurel), 46 sales. Please ensure the substat of this subclass shows the incremental ranges of the 46 sales, showing the Median, COD, PRD, 95% confidence interval, average adjusted sale price, and average assessed value for each range.

Robert W. Hotz, Commissioner  
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Lincoln, Nebraska 68509-5108  
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Fax: (402) 471-7720  
Cell: (402) 802-7551  
Email: [rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)

## Thompson, Joseph

---

**From:** Sorensen, Ruth  
**Sent:** Wednesday, April 13, 2022 4:55 PM  
**To:** Hotz, Rob  
**Cc:** Keetle, Steve; Kuhn, Jim; Thompson, Joseph; cedarcoassessor@hartel.net; Scott, Sarah  
**Subject:** RE: Cedar County Residential  
**Attachments:** 14 Cedar VG 5 100000 149999 +20.39 sub stat.pdf; 14 Cedar VG 5 150000 249999 30.38.pdf; 14 Cedar Res VG 5 incorporating adjustment by sale price.pdf

Commissioner Hotz,

Statistics to meet the requests made in items 1 and 2 are attached. I am unable to prepare a substat of Valuation Group 5 with both of the sales price adjustments listed below; however, I have prepared a statistic showing all 205 sales in the Cedar County Residential Class which incorporate the sale price adjustments requested in items 1 and 2 and shows the impact of the adjustment to the Valuation Group 5 (as one line item) and the overall residential class.

If you have additional questions, please let me know.

### Ruth A. Sorensen

*Property Tax Administrator/Property Assessment Division*

### Nebraska Department of Revenue

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**Sent:** Wednesday, April 13, 2022 2:24 PM  
**To:** Sorensen, Ruth <ruth.sorensen@nebraska.gov>  
**Cc:** Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; cedarcoassessor@hartel.net  
**Subject:** RE: Cedar County Residential

Ms. Sorensen,

Please provide the following for Cedar County Residential VG 5:

1. What if, adjusting only the 12 sales of \$100,000 to 149,999 by an increase of 20.39%.
2. What if, adjusting only the 8 sales of \$150,000 to 249,999 by an increase of 30.38%.
3. What if of the 46 sales of VG 5 incorporating both adjustments from #1 and #2 above.

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**From:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Sent:** Wednesday, April 13, 2022 11:22 AM  
**To:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
**Subject:** RE: Cedar County Residential

Commissioner Hotz,

The request for Dawes County was for all sales less than \$30,000, which is a single field that can be queried and adjusted using the state sales file. The Cedar County request is for all ranges greater than \$100,000 or more, which requires multiple sales price adjustments. At this time, the state sales file is not programmed to allow this feature.

Please let me know if you have any further questions. We will help as much as possible!

Thank you!

**Ruth A. Sorensen**

*Property Tax Administrator/Property Assessment Division*

**Nebraska Department of Revenue**

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**Sent:** Wednesday, April 13, 2022 10:46 AM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
**Subject:** RE: Cedar County Residential

Ms. Sorensen,

Regarding request #2 below, it appears you were able to reply to a similar request when it was made regarding Dawes Residential VG 16. Please provide the information requested.

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**Sent:** Tuesday, April 12, 2022 6:18 PM  
**To:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
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**Subject:** RE: Cedar County Residential

Commissioners and County Assessor,

Attached is the requestion what-if increasing Valuation Group 5 by 4.6%.

The second request cannot be completed. The state sales file does not allow adjustments by multiple sales price substrata. Further, such an adjustment cannot be applied to a class or subclass of property as sales price is not known for all properties and is not a property characteristic.

Please let me know if you have additional questions.

**Ruth A. Sorensen**

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**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>; [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
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**Subject:** Cedar County Residential

Ms. Sorensen,

Please provide a substat for Cedar County Residential, VG 5 (town of Laurel), 46 sales. Please ensure the substat of this subclass shows the incremental ranges of the 46 sales, showing the Median, COD, PRD, 95% confidence interval, average adjusted sale price, and average assessed value for each range.

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RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	46	Median :	96	COV :	35.73	95% Median C.I. :	81.07 to 101.46
Total Sales Price :	4,092,789	Wgt. Mean :	86	STD :	33.54	95% Wgt. Mean C.I. :	77.13 to 93.97
Total Adj. Sales Price :	4,092,789	Mean :	94	Avg. Abs. Dev :	23.49	95% Mean C.I. :	84.19 to 103.57
Total Assessed Value :	3,501,386						
Avg. Adj. Sales Price :	88,974	COD :	24.42	MAX Sales Ratio :	223.69		
Avg. Assessed Value :	76,117	PRD :	109.74	MIN Sales Ratio :	31.88		

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	9	81.07	87.35	86.76	16.68	100.68	64.68	108.60	71.97 to 107.52	99,989	86,748
01/01/2020 To 03/31/2020	3	130.80	129.52	128.70	07.77	100.64	113.64	144.12	N/A	68,333	87,944
04/01/2020 To 06/30/2020	3	67.93	73.45	83.45	18.98	88.02	56.87	95.54	N/A	107,333	89,565
07/01/2020 To 09/30/2020	8	97.53	96.23	93.39	10.53	103.04	60.34	114.74	60.34 to 114.74	102,805	96,014
10/01/2020 To 12/31/2020	4	112.73	114.62	112.58	18.99	101.81	88.02	145.01	N/A	32,125	36,166
01/01/2021 To 03/31/2021	3	96.24	98.00	97.68	01.91	100.33	96.11	101.64	N/A	77,667	75,866
04/01/2021 To 06/30/2021	5	65.38	74.59	76.01	28.82	98.13	48.03	105.49	N/A	117,590	89,375
07/01/2021 To 09/30/2021	11	85.75	93.48	67.21	48.56	139.09	31.88	223.69	32.29 to 131.11	81,273	54,624
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	23	96.79	94.13	92.53	17.49	101.73	56.87	144.12	77.70 to 107.52	97,797	90,495
10/01/2020 To 09/30/2021	23	96.11	93.64	77.03	31.25	121.56	31.88	223.69	65.38 to 105.49	80,150	61,739
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	18	98.30	102.07	97.79	19.01	104.38	56.87	145.01	89.84 to 114.74	82,108	80,295

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	46	96.18	93.88	85.55	24.42	109.74	31.88	223.69	81.07 to 101.46	88,974	76,117



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	4.6%

What IF

**From:** [Sorensen, Ruth](#)  
**To:** [Hotz, Rob](#)  
**Cc:** [Keetle, Steve](#); [Kuhn, Jim](#); [Thompson, Joseph](#); [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
**Subject:** RE: Cedar County Residential  
**Date:** Tuesday, April 12, 2022 6:17:59 PM  
**Attachments:** [Cedar County Res VG 5 +4.6%.pdf](#)

---

Commissioners and County Assessor,

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**Subject:** Cedar County Residential

Ms. Sorensen,

Please provide a substat for Cedar County Residential, VG 5 (town of Laurel), 46 sales. Please ensure the substat of this subclass shows the incremental ranges of the 46 sales, showing the Median, COD, PRD, 95% confidence interval, average adjusted sale price, and average assessed value for each range.

Robert W. Hotz, Commissioner  
Nebraska Tax Equalization & Review Commission  
P.O. Box 95108  
301 Centennial Mall South  
Lincoln, Nebraska 68509-5108  
Office: (402) 471-7724  
Fax: (402) 471-7720  
Cell: (402) 802-7551  
Email: [rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)



**From:** [Sorensen, Ruth](#)  
**To:** [Hotz, Rob](#)  
**Cc:** [Keetle, Steve](#); [Kuhn, Jim](#); [Thompson, Joseph](#); [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
**Subject:** RE: Cedar County Residential  
**Date:** Tuesday, April 12, 2022 6:17:59 PM  
**Attachments:** [Cedar County Res VG 5 +4.6%.pdf](#)

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Commissioners and County Assessor,

Attached is the requestion what-if increasing Valuation Group 5 by 4.6%.

The second request cannot be completed. The state sales file does not allow adjustments by multiple sales price substrata. Further, such an adjustment cannot be applied to a class or subclass of property as sales price is not known for all properties and is not a property characteristic.

Please let me know if you have additional questions.

### Ruth A. Sorensen

*Property Tax Administrator/Property Assessment Division*

#### Nebraska Department of Revenue

PO Box 98919

301 Centennial Mall South

Lincoln, NE 68509

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[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)

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**From:** Hotz, Rob <rob.hotz@nebraska.gov>  
**Sent:** Tuesday, April 12, 2022 2:44 PM  
**To:** Sorensen, Ruth <ruth.sorensen@nebraska.gov>  
**Cc:** Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; [cedarcoassessor@hartel.net](mailto:cedarcoassessor@hartel.net)  
**Subject:** RE: Cedar County Residential

Ms. Sorensen,

Thank you. Please provide the following:

1. What If, adjusting the 46 sales of VG 5 by an increase of 4.2%.
2. What if, adjusting only the 20 sales of \$100,000 or more in VG 5 by an increase of 20%.

Thank you.

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**From:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Sent:** Monday, April 11, 2022 4:55 PM  
**To:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>  
**Subject:** RE: Cedar County Residential

Commissioner Hotz,

Pursuant to your request, attached is a substat for Cedar County Residential, VG 5, 46 sales.

Please let me know if you have any further requests or questions.

**Ruth A. Sorensen**

*Property Tax Administrator/Property Assessment Division*

**Nebraska Department of Revenue**

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**From:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>  
**Sent:** Monday, April 11, 2022 3:55 PM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>  
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