

	A	B	C	D	E	F	G
1	NEBRASKA						
2							
3	Good Life. Great Service.						
4							
5	DEPARTMENT OF REVENUE						
6							
7	Cherry County 2021 R&O						
8	All qualified Agricultural sales						
9	Data Source: State Sale File Query # 28925						
10	4/12/2021						
11							
12	CNTY	BOOK	PAGE	SALEDATE	TOTACRES	SALEAMT	SPPERACRE
13	16	101	127	10/3/2017	320	\$241,600	\$755
14	16	101	152	11/1/2017	3193.5	\$2,100,000	\$658
15	16	101	156	11/6/2017	1079.9	\$537,100	\$497
16	16	101	311	2/15/2018	158	\$90,000	\$570
17	16	101	344	3/13/2018	2618.33	\$1,464,750	\$559
18	16	101	421	4/10/2018	800	\$444,000	\$555
19	16	101	423	5/4/2018	160	\$96,000	\$600
20	16	101	520	6/14/2018	80	\$24,000	\$300
21	16	101	575	8/24/2018	1786	\$1,102,270	\$617
22	16	101	653	10/22/2018	2971.77	\$2,375,000	\$799
23	16	101	712	11/28/2018	831.1	\$672,027	\$809
24	16	102	15	1/4/2019	1562.06	\$1,273,079	\$815
25	16	102	204	5/28/2019	640	\$368,000	\$575
26	16	102	242	6/10/2019	476.2	\$452,390	\$950
27	16	102	249	6/13/2019	480.7	\$282,620	\$588
28	16	102	250	6/13/2019	804.5	\$467,380	\$581
29	16	102	265	7/1/2019	890	\$534,000	\$600
30	16	102	267	7/2/2019	480	\$292,800	\$610
31	16	102	315	7/31/2019	160	\$100,000	\$625
32	16	102	39	1/10/2019	400	\$224,000	\$560
33	16	102	40	1/10/2019	1039.1	\$581,896	\$560
34	16	102	558	3/6/2020	701.76	\$640,000	\$912
35	16	102	564	3/9/2020	1320	\$858,000	\$650
36	16	102	597	3/30/2020	158	\$105,000	\$665
37	16	102	640	5/6/2020	505.19	\$418,011	\$827
38	16	102	649	5/15/2020	710	\$585,750	\$825
39	16	102	651	5/15/2020	6605.19	\$5,463,150	\$827
40	16	102	69	1/18/2019	440	\$264,000	\$600
41	16	102	70	1/18/2019	80	\$48,000	\$600
42	16	102	723	7/10/2020	1920	\$1,152,000	\$600
43	16	102	726	7/14/2020	5716.6	\$3,182,693	\$557
44	16	103	19	8/10/2020	1275.5	\$805,000	\$631

	A	B	C	D	E	F	G
1	NEBRASKA						
2							
3	Good Life. Great Service.						
4							
5	DEPARTMENT OF REVENUE						
6							
7	Cherry County 2021 R&O						
8	All qualified Agricultural sales						
9	Data Source: State Sale File Query # 28925						
10	4/12/2021						
11							
12	CNTY	BOOK	PAGE	SALEDATE	TOTACRES	SALEAMT	SPPERACRE
13	16	101	127	10/3/2017	320	\$241,600	\$755
14	16	101	152	11/1/2017	3193.5	\$2,100,000	\$658
15	16	101	156	11/6/2017	1079.9	\$537,100	\$497
16	16	101	311	2/15/2018	158	\$90,000	\$570
17	16	101	344	3/13/2018	2618.33	\$1,464,750	\$559
18	16	101	421	4/10/2018	800	\$444,000	\$555
19	16	101	423	5/4/2018	160	\$96,000	\$600
20	16	101	520	6/14/2018	80	\$24,000	\$300
21	16	101	575	8/24/2018	1786	\$1,102,270	\$617
22	16	101	653	10/22/2018	2971.77	\$2,375,000	\$799
23	16	101	712	11/28/2018	831.1	\$672,027	\$809
24	16	102	15	1/4/2019	1562.06	\$1,273,079	\$815
25	16	102	204	5/28/2019	640	\$368,000	\$575
26	16	102	242	6/10/2019	476.2	\$452,390	\$950
27	16	102	249	6/13/2019	480.7	\$282,620	\$588
28	16	102	250	6/13/2019	804.5	\$467,380	\$581
29	16	102	265	7/1/2019	890	\$534,000	\$600
30	16	102	267	7/2/2019	480	\$292,800	\$610
31	16	102	315	7/31/2019	160	\$100,000	\$625
32	16	102	39	1/10/2019	400	\$224,000	\$560
33	16	102	40	1/10/2019	1039.1	\$581,896	\$560
34	16	102	558	3/6/2020	701.76	\$640,000	\$912
35	16	102	564	3/9/2020	1320	\$858,000	\$650
36	16	102	597	3/30/2020	158	\$105,000	\$665
37	16	102	640	5/6/2020	505.19	\$418,011	\$827
38	16	102	649	5/15/2020	710	\$585,750	\$825
39	16	102	651	5/15/2020	6605.19	\$5,463,150	\$827
40	16	102	69	1/18/2019	440	\$264,000	\$600
41	16	102	70	1/18/2019	80	\$48,000	\$600
42	16	102	723	7/10/2020	1920	\$1,152,000	\$600
43	16	102	726	7/14/2020	5716.6	\$3,182,693	\$557
44	16	103	19	8/10/2020	1275.5	\$805,000	\$631

	A	B	C	D	E	F	G	H	I	J	K	L	M
	CNTY	BOOK	PAGE	SALEDATE	TOTACRES	SALEAMT	SPPERACRE						
1	16	101	127	10/3/2017	320	\$241,600	\$755	3				\$755	
2	16	101	152	11/1/2017	3193.5	\$2,100,000	\$658	1		\$658	\$497	\$600	
3	16	101	156	11/6/2017	1079.9	\$537,100	\$497	2		\$559	\$610	\$809	
4	16	101	311	2/15/2018	158	\$90,000	\$570	1		\$555	\$625	\$815	
5	16	101	344	3/13/2018	2618.33	\$1,464,750	\$559	1		\$617	\$560	\$950	
6	16	101	421	4/10/2018	800	\$444,000	\$555	1		\$799	\$560	\$650	
7	16	101	423	5/4/2018	160	\$96,000	\$600	3		\$575	\$912	\$665	
8	16	101	520	6/14/2018	80	\$24,000	\$300	1		\$588	\$600	\$827	
9	16	101	575	8/24/2018	1786	\$1,102,270	\$617	1		\$581	\$600	\$825	
10	16	101	653	10/22/2018	2971.77	\$2,375,000	\$799	1		\$600		\$827	
11	16	101	712	11/28/2018	831.1	\$672,027	\$809	3		\$557		\$600	
12	16	102	15	1/4/2019	1562.06	\$1,273,079	\$815	3				\$631	
13	16	102	204	5/28/2019	640	\$368,000	\$575	1		\$605	\$585	\$746	
14	16	102	242	6/10/2019	476.2	\$452,390	\$950	3					
15	16	102	249	6/13/2019	480.7	\$282,620	\$588	1					
16	16	102	250	6/13/2019	804.5	\$467,380	\$581	1		\$454	\$439	\$560	ave
17	16	102	265	7/1/2019	890	\$534,000	\$600	1					
18	16	102	267	7/2/2019	480	\$292,800	\$610	2					
19	16	102	315	7/31/2019	160	\$100,000	\$625	2		\$555	\$300	\$600	
20	16	102	39	1/10/2019	400	\$224,000	\$560	2		\$557	\$497	\$600	
21	16	102	40	1/10/2019	1039.1	\$581,896	\$560	2		\$559	\$560	\$631	
22	16	102	558	3/6/2020	701.76	\$640,000	\$912	2		\$570	\$560	\$650	
23	16	102	564	3/9/2020	1320	\$858,000	\$650	3		\$575	\$600	\$665	
24	16	102	597	3/30/2020	158	\$105,000	\$665	3		\$581	\$600	\$755	
25	16	102	640	5/6/2020	505.19	\$418,011	\$827	3		\$588	\$610	\$809	
26	16	102	649	5/15/2020	710	\$585,750	\$825	3		\$600	\$625	\$815	
27	16	102	651	5/15/2020	6605.19	\$5,463,150	\$827	3		\$617	\$912	\$825	
28	16	102	69	1/18/2019	440	\$264,000	\$600	2		\$658		\$827	
29	16	102	70	1/18/2019	80	\$48,000	\$600	2		\$799		\$827	
30	16	102	723	7/10/2020	1920	\$1,152,000	\$600	3				\$950	
31	16	102	726	7/14/2020	5716.6	\$3,182,693	\$557	1					
32	16	103	19	8/10/2020	1275.5	\$805,000	\$631	3		\$436	\$450	\$587	med

	A	B	C	D	E	F
1	Sandhills Grass Comparisons 2021					
2						
3		Grass %	95% MLU	95% MLU	3G1/3G	3G1/3G Val
4			A/S ratio	# sales	Grass %	
5			Grass	Grass		
6						
7	Thomas	99	69	10	97	510
8	Hooker	99	83	4	97	450
9	Custer 2	99	69	2	93	539/531
10	Grant	98	70	8	88	432
11	Arthur	97	68	1	95	431/430
12	Keith 1	96	69	7	94	450
13	McPherson	96	64	8	91	495
14	Cherry	96	71	29	85	550/425
15	Blaine 1	95	67	7	81	590
16	Rock 2	93	76	6	51	685/635
17	Loup	92	73	4	79	630
18	Lincoln 2	91	70	5	95	570/550
19						
20	Garfield 1	89	74	8	67	645/635
21	Brown	88	72	14	73	500
22	Logan	87	71	5	91	575
23						
24	Garden	84	68	11	54	430/420
25	Morrill 2	83	67	7	13	385
26	Sheridan	81	69	15	60	440
27	Wheeler	80	69	1	58	900

Hotz, Rob

From: Sorensen, Ruth
Sent: Friday, April 16, 2021 9:10 AM
To: Hotz, Rob
Cc: Keetle, Steve; Kuhn, Jim; Thompson, Joseph
Subject: RE: Cherry County Ag

Yes, that is correct, sale 101-520 would be in Market Area 2.

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: Hotz, Rob <rob.hotz@nebraska.gov>
Sent: Friday, April 16, 2021 9:02 AM
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>
Subject: RE: Cherry County Ag

Ms. Sorensen,

101-520 would be in area 2, wouldn't it?

From: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Sent: Thursday, April 15, 2021 4:57 PM
To: Hotz, Rob <rob.hotz@nebraska.gov>
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>
Subject: RE: Cherry County Ag

Commissioner Hotz in reviewing what you provided, there are a few errors.

- 1) In the array of sales by market area there was a sale price of \$827/acre in market area 2 that does not exist; and
- 2) Book-Page 101-520 is listed in the analysis as being in Market Area 1, review of the map indicates that it is in Market Area 3.

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, NE 68509

OFFICE 402-471-5962

ruth.sorensen@nebraska.gov

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From: Hotz, Rob <rob.hotz@nebraska.gov>

Sent: Thursday, April 15, 2021 8:41 AM

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>

Subject: RE: Cherry County Ag

Ms. Sorensen,

Please see the additional attachment, which adds median values, and give it the same consideration as I requested with the previous email and attachments.

Robert W. Hotz, Chairman
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

From: Hotz, Rob
Sent: Wednesday, April 14, 2021 5:29 PM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>
Subject: RE: Cherry County Ag

Ms. Sorensen,

In the meantime, please review the attached documents (possible market areas sales comparisons) and provide them to the Assessor. As we have observed in the past, from West to East Sandhills sales prices tend to increase. This is true in the six counties directly south of Cherry County and it also appears to be the case within Cherry County. It might follow that landowners on the Western side of Cherry tend to be overassessed when only one market area is utilized.

If the attached documents have any errors, please advise.

Robert W. Hotz, Chairman
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

From: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Sent: Wednesday, April 14, 2021 3:43 PM
To: Hotz, Rob <rob.hotz@nebraska.gov>
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>
Subject: RE: Cherry County Ag

Thank you for your email. We can discuss on Friday.

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: Wednesday, April 14, 2021 3:34 PM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>
Subject: RE: Cherry County Ag

Based upon this data, and our review of the data in prior years, I will have questions about what steps have been taken to analyze whether Cherry County agricultural land should be divided into multiple market areas.

From: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Sent: Monday, April 12, 2021 11:07 AM
To: Hotz, Rob <rob.hotz@nebraska.gov>
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>
Subject: RE: Cherry County Ag

Commissioner Hotz,

Pursuant to your request, please find the following attachments:

1. A spreadsheet of the 32 agricultural land sales that occurred in Cherry County during the study period. The spreadsheet reflects the book-page of the sales; date of sale; number of acres sold; and price paid; and
2. A Map indicating the location of each of the 32 sales – indicated by book-page.

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

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From: Hotz, Rob <rob.hotz@nebraska.gov>
Sent: Thursday, April 8, 2021 4:23 PM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>

Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>
Subject: RE: Cherry County Ag

Yes to both. Thank you.

From: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Sent: Thursday, April 8, 2021 4:21 PM
To: Hotz, Rob <rob.hotz@nebraska.gov>
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>
Subject: RE: Cherry County Ag

Commissioner Hotz,

I have received you email request. Please know that a request for a sales map will take more time.

And, also know, that we are working on a list of the parcels for each parcel – this will most likely be labelled by the Book-Page.

Will this suffice? Both the list by Book-Page and the delay in the response?

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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OFFICE 402-471-5962

ruth.sorensen@nebraska.gov

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From: Hotz, Rob <rob.hotz@nebraska.gov>
Sent: Thursday, April 8, 2021 3:49 PM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>
Subject: Cherry County Ag

Ruth,

Ms. Sorensen,

Please provide the Commission with a spreadsheet of the 32 sales that occurred during the study period, indicating the date of sale, number of acres sold, and price paid.

Please provide a map showing the location of each of the 32 sales.

Thank you.

Robert W. Hotz, Chairman
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

Thompson, Joseph

From: Hotz, Rob
Sent: Thursday, April 15, 2021 2:54 PM
To: Sorensen, Ruth
Cc: Thompson, Joseph; Kuhn, Jim; Keetle, Steve
Subject: RE: Sandhills Grassland Comparisons
Attachments: Sandhills Grassland Average Acre Value.pdf; 2021 Sandhills Grass Comparisons.xlsx

Thank you. We agree with those corrections, and the corrected documents are attached.

From: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Sent: Thursday, April 15, 2021 1:16 PM
To: Hotz, Rob <rob.hotz@nebraska.gov>
Cc: Thompson, Joseph <joseph.thompson@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>
Subject: RE: Sandhills Grassland Comparisons

Commissioner Hotz,

In reviewing the two documents you provided, three errors were found:

1. On the map Wheeler County's values for 3G1 and 3G should be \$900. The \$875 listed on the map is actually the 4G1 value. The spreadsheet is correct;
2. On the spreadsheet under column E for Grant County it shows 88% of the acres are grassland, the number should be 90%. $(87.63+2.48) = 90.11$; and
3. On the spreadsheet, Hooker County column E has 97%, it should be 96%. $(95.85 + .59) = 96.44$

Please let me know if you have additional 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>

Sent: Thursday, April 15, 2021 9:48 AM

To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>

Cc: Thompson, Joseph <joseph.thompson@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>

Subject: Sandhills Grassland Comparisons

Ms. Sorensen,

As has been done in past years, the Commission has prepared the two attachments, based upon data from the 2021 Reports & Opinions, in order to assist in the analysis of Agricultural assessments in Sandhills counties. Please advise if you detect any errors.

Robert W. Hotz, Chairman
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