

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	52	Median :	92	COV :	24.00	95% Median C.I. :	87.19 to 97.82
Total Sales Price :	32,382,057	Wgt. Mean :	91	STD :	22.99	95% Wgt. Mean C.I. :	77.10 to 105.53
Total Adj. Sales Price :	32,382,057	Mean :	96	Avg. Abs. Dev :	16.23	95% Mean C.I. :	89.56 to 102.06
Total Assessed Value :	29,568,263						
Avg. Adj. Sales Price :	622,732	COD :	17.64	MAX Sales Ratio :	177.97		
Avg. Assessed Value :	568,620	PRD :	104.93	MIN Sales Ratio :	59.73		

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>											
10/01/2016 To 12/31/2016	4	120.69	119.31	117.64	06.72	101.42	107.94	127.92	N/A	248,375	292,200
01/01/2017 To 03/31/2017	7	100.55	102.94	99.17	10.69	103.80	85.29	128.84	85.29 to 128.84	190,429	188,839
04/01/2017 To 06/30/2017	4	116.31	124.45	147.35	30.02	84.46	87.20	177.97	N/A	314,627	463,601
07/01/2017 To 09/30/2017	5	93.86	92.99	94.36	13.80	98.55	72.59	122.41	N/A	173,166	163,398
10/01/2017 To 12/31/2017	1	97.96	97.96	97.96		100.00	97.96	97.96	N/A	335,000	328,169
01/01/2018 To 03/31/2018	5	85.22	79.40	76.30	12.72	104.06	62.67	93.65	N/A	2,919,400	2,227,647
04/01/2018 To 06/30/2018	4	92.30	93.05	92.10	03.67	101.03	87.19	100.41	N/A	664,856	612,307
07/01/2018 To 09/30/2018	3	100.25	94.50	98.04	21.21	96.39	59.73	123.51	N/A	220,000	215,692
10/01/2018 To 12/31/2018	6	87.12	90.49	95.72	10.32	94.54	76.02	112.96	76.02 to 112.96	200,500	191,924
01/01/2019 To 03/31/2019	9	81.96	83.30	77.96	11.08	106.85	62.13	103.32	71.65 to 97.82	549,089	428,090
04/01/2019 To 06/30/2019	1	91.14	91.14	91.14		100.00	91.14	91.14	N/A	130,000	118,480
07/01/2019 To 09/30/2019	3	69.36	95.64	138.64	39.79	68.98	67.39	150.18	N/A	1,135,000	1,573,553
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	20	104.09	108.03	115.98	17.84	93.15	72.59	177.97	91.86 to 122.41	222,542	258,103
10/01/2017 To 09/30/2018	13	92.13	88.51	79.79	13.19	110.93	59.73	123.51	66.12 to 100.25	1,403,955	1,120,208
10/01/2018 To 09/30/2019	19	84.43	87.93	101.69	15.12	86.47	62.13	150.18	76.02 to 95.66	509,463	518,078
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	17	96.76	104.78	113.95	17.63	91.95	72.59	177.97	87.20 to 122.41	223,079	254,202
01/01/2018 To 12/31/2018	18	89.58	88.64	80.47	12.78	110.15	59.73	123.51	84.03 to 95.66	1,062,190	854,782

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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	52	92.00	95.81	91.31	17.64	104.93	59.73	177.97	87.19 to 97.82	622,732	568,620

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	4	86.21	82.52	82.80	10.25	99.66	62.13	95.51	N/A	2,325,640	1,925,579
03	45	91.86	95.46	94.27	17.40	101.26	59.73	177.97	85.60 to 97.82	498,656	470,094
04	3	126.91	118.67	111.21	07.51	106.71	100.25	128.84	N/A	213,333	237,237

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What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	52	92.00	95.81	91.31	17.64	104.93	59.73	177.97	87.19 to 97.82	622,732	568,620
Greater Than 15,000	52	92.00	95.81	91.31	17.64	104.93	59.73	177.97	87.19 to 97.82	622,732	568,620
Greater Than 30,000	52	92.00	95.81	91.31	17.64	104.93	59.73	177.97	87.19 to 97.82	622,732	568,620
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	112.80	112.80	110.63	14.22	101.96	96.76	128.84	N/A	46,250	51,169
60,000 TO 99,999	8	88.73	96.30	95.56	12.92	100.77	84.03	127.92	84.03 to 127.92	75,375	72,029
100,000 TO 149,999	7	91.14	87.91	88.01	10.18	99.89	59.73	100.55	59.73 to 100.55	124,000	109,127
150,000 TO 249,999	13	92.46	96.93	97.51	16.92	99.41	69.36	126.91	76.02 to 122.41	185,141	180,525
250,000 TO 499,999	9	95.51	89.48	89.67	12.08	99.79	67.39	112.96	71.65 to 100.25	339,444	304,378
500,000 TO 999,999	6	106.14	118.22	117.57	24.66	100.55	88.00	177.97	88.00 to 177.97	551,418	648,282
1,000,000 +	7	77.29	85.11	86.85	25.26	98.00	62.13	150.18	62.13 to 150.18	3,149,746	2,735,700

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What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
201	4	86.02	83.13	83.73	07.49	99.28	69.36	91.14	N/A	242,000	202,619
205	1	150.18	150.18	150.18		100.00	150.18	150.18	N/A	2,925,000	4,392,773
311	2	103.82	103.82	86.04	17.92	120.66	85.22	122.41	N/A	3,985,795	3,429,545
319	1	114.46	114.46	114.46		100.00	114.46	114.46	N/A	630,000	721,114
330	1	90.34	90.34	90.34		100.00	90.34	90.34	N/A	580,000	523,998
341	2	69.98	69.98	69.43	10.45	100.79	62.67	77.29	N/A	1,621,000	1,125,513
344	7	107.62	106.53	101.66	12.12	104.79	85.29	128.84	85.29 to 128.84	138,143	140,437
349	2	107.82	107.82	94.23	14.55	114.42	92.13	123.51	N/A	1,154,711	1,088,108
352	5	87.20	86.80	70.61	09.21	122.93	66.12	97.96	N/A	1,158,848	818,241
353	4	95.31	92.90	92.37	05.97	100.57	80.56	100.41	N/A	112,625	104,032
386	1	112.96	112.96	112.96		100.00	112.96	112.96	N/A	360,000	406,650
406	4	100.40	108.35	118.86	12.25	91.16	91.86	140.75	N/A	275,877	327,920
410	1	71.65	71.65	71.65		100.00	71.65	71.65	N/A	425,000	304,499
434	3	89.34	91.04	94.31	14.41	96.53	72.59	111.19	N/A	178,000	167,864
444	1	177.97	177.97	177.97		100.00	177.97	177.97	N/A	525,000	934,330
470	1	89.81	89.81	89.81		100.00	89.81	89.81	N/A	150,000	134,716
471	1	93.65	93.65	93.65		100.00	93.65	93.65	N/A	100,000	93,648
494	1	59.73	59.73	59.73		100.00	59.73	59.73	N/A	125,000	74,666
501	1	84.43	84.43	84.43		100.00	84.43	84.43	N/A	90,000	75,985
502	3	81.96	87.25	88.79	06.45	98.27	81.96	97.82	N/A	410,000	364,050
511	1	67.39	67.39	67.39		100.00	67.39	67.39	N/A	255,000	171,834
528	1	126.91	126.91	126.91		100.00	126.91	126.91	N/A	220,000	279,206
601	3	85.60	88.31	84.83	10.63	104.10	76.02	103.32	N/A	108,333	91,895
702	1	62.13	62.13	62.13		100.00	62.13	62.13	N/A	1,101,799	684,536

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	12%

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Number of Sales :	68	Median :	92	COV :	42.65	95% Median C.I. :	85.29 to 96.76
Total Sales Price :	34,024,858	Wgt. Mean :	92	STD :	42.63	95% Wgt. Mean C.I. :	78.16 to 105.46
Total Adj. Sales Price :	34,024,858	Mean :	100	Avg. Abs. Dev :	23.69	95% Mean C.I. :	89.83 to 110.09
Total Assessed Value :	31,238,600						
Avg. Adj. Sales Price :	500,366	COD :	25.89	MAX Sales Ratio :	360.25		
Avg. Assessed Value :	459,391	PRD :	108.88	MIN Sales Ratio :	43.92		

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>											
10/01/2016 To 12/31/2016	7	126.91	116.19	121.17	17.31	95.89	43.92	150.25	43.92 to 150.25	212,643	257,656
01/01/2017 To 03/31/2017	10	93.55	90.83	93.10	19.41	97.56	59.80	128.84	60.07 to 111.19	158,990	148,024
04/01/2017 To 06/30/2017	5	140.75	135.38	150.95	25.29	89.69	87.20	179.10	N/A	283,901	428,550
07/01/2017 To 09/30/2017	8	87.21	89.27	93.54	15.96	95.44	72.47	122.41	72.47 to 122.41	125,136	117,050
10/01/2017 To 12/31/2017	4	135.65	175.26	85.94	67.48	203.93	69.50	360.25	N/A	202,186	173,750
01/01/2018 To 03/31/2018	5	85.22	79.40	76.30	12.72	104.06	62.67	93.65	N/A	2,919,400	2,227,647
04/01/2018 To 06/30/2018	5	92.13	91.00	92.05	04.96	98.86	82.83	100.41	N/A	534,464	491,983
07/01/2018 To 09/30/2018	3	100.25	94.50	98.04	21.21	96.39	59.73	123.51	N/A	220,000	215,692
10/01/2018 To 12/31/2018	6	87.12	90.49	95.72	10.32	94.54	76.02	112.96	76.02 to 112.96	200,500	191,924
01/01/2019 To 03/31/2019	10	82.95	83.37	78.08	10.09	106.78	62.13	103.32	71.65 to 97.82	503,680	393,254
04/01/2019 To 06/30/2019	1	91.14	91.14	91.14		100.00	91.14	91.14	N/A	130,000	118,480
07/01/2019 To 09/30/2019	4	81.51	95.15	138.47	32.84	68.72	67.39	150.18	N/A	854,500	1,183,208
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	30	98.66	103.76	115.71	25.85	89.67	43.92	179.10	87.20 to 114.46	183,300	212,099
10/01/2017 To 09/30/2018	17	92.13	108.03	79.73	34.43	135.49	59.73	360.25	69.50 to 100.41	1,102,239	878,837
10/01/2018 To 09/30/2019	21	84.43	88.01	101.51	14.24	86.70	62.13	150.18	77.29 to 93.65	466,086	473,114
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	27	95.51	111.13	109.03	34.53	101.93	59.80	360.25	80.56 to 111.19	178,490	194,607
01/01/2018 To 12/31/2018	19	89.34	88.34	80.48	12.53	109.77	59.73	123.51	82.83 to 95.66	1,006,964	810,356

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Total Adj. Sales Price :	34,024,858	Mean :	100	Avg. Abs. Dev :	23.69	95% Mean C.I. :	89.83 to 110.09
Total Assessed Value :	31,238,600						
Avg. Adj. Sales Price :	500,366	COD :	25.89	MAX Sales Ratio :	360.25		
Avg. Assessed Value :	459,391	PRD :	108.88	MIN Sales Ratio :	43.92		

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	52	92.00	95.81	91.31	17.64	104.93	59.73	177.97	87.19 to 97.82	622,732	568,620
2	16	83.38	113.48	101.68	56.31	111.61	43.92	360.25	67.87 to 150.25	102,675	104,396

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	5	85.22	78.03	82.53	14.20	94.55	60.07	95.51	N/A	1,882,492	1,553,667
03	59	91.14	99.53	94.37	25.41	105.47	43.92	360.25	84.43 to 96.76	403,583	380,851
04	4	127.88	133.78	124.85	15.80	107.15	100.25	179.10	N/A	200,250	250,014

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SALE PRICE \*

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Less Than 5,000											
Less Than 15,000	4	133.50	177.52	165.76	66.88	107.09	82.83	360.25	N/A	11,025	18,275
Less Than 30,000	5	93.65	156.51	134.47	80.79	116.39	72.47	360.25	N/A	13,271	17,846
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	68	91.50	99.96	91.81	25.89	108.88	43.92	360.25	85.29 to 96.76	500,366	459,391
Greater Than 15,000	64	90.74	95.12	91.72	21.51	103.71	43.92	179.10	85.22 to 96.76	530,949	486,961
Greater Than 30,000	63	91.14	95.48	91.73	21.43	104.09	43.92	179.10	85.29 to 96.76	539,024	494,434
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	4	133.50	177.52	165.76	66.88	107.09	82.83	360.25	N/A	11,025	18,275
15,000 TO 29,999	1	72.47	72.47	72.47		100.00	72.47	72.47	N/A	22,257	16,130
30,000 TO 59,999	4	86.28	92.32	90.42	23.75	102.10	67.87	128.84	N/A	47,625	43,064
60,000 TO 99,999	13	85.60	93.02	91.52	21.65	101.64	43.92	150.25	83.93 to 107.94	77,308	70,752
100,000 TO 149,999	8	90.24	84.43	84.87	13.31	99.48	59.73	100.55	59.73 to 100.55	122,238	103,738
150,000 TO 249,999	14	93.16	102.80	102.62	22.23	100.18	69.36	179.10	76.02 to 123.51	183,416	188,226
250,000 TO 499,999	11	95.51	92.43	92.03	16.78	100.43	67.39	141.91	69.50 to 112.96	350,959	322,970
500,000 TO 999,999	6	106.14	118.22	117.57	24.66	100.55	88.00	177.97	88.00 to 177.97	551,418	648,282
1,000,000 +	7	77.29	85.11	86.85	25.26	98.00	62.13	150.18	62.13 to 150.18	3,149,746	2,735,700



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201	4	86.02	83.13	83.73	07.49	99.28	69.36	91.14	N/A	242,000	202,619
205	1	150.18	150.18	150.18		100.00	150.18	150.18	N/A	2,925,000	4,392,773
306	1	83.93	83.93	83.93		100.00	83.93	83.93	N/A	95,000	79,730
311	2	103.82	103.82	86.04	17.92	120.66	85.22	122.41	N/A	3,985,795	3,429,545
319	1	114.46	114.46	114.46		100.00	114.46	114.46	N/A	630,000	721,114
330	1	90.34	90.34	90.34		100.00	90.34	90.34	N/A	580,000	523,998
341	2	69.98	69.98	69.43	10.45	100.79	62.67	77.29	N/A	1,621,000	1,125,513
344	8	107.78	115.60	112.71	18.88	102.56	85.29	179.10	85.29 to 179.10	141,000	158,926
346	1	59.80	59.80	59.80		100.00	59.80	59.80	N/A	92,000	55,015
349	2	107.82	107.82	94.23	14.55	114.42	92.13	123.51	N/A	1,154,711	1,088,108
350	1	69.50	69.50	69.50		100.00	69.50	69.50	N/A	455,544	316,593
351	1	173.34	173.34	173.34		100.00	173.34	173.34	N/A	8,200	14,214
352	6	87.20	82.34	70.41	12.87	116.94	60.07	97.96	60.07 to 97.96	984,023	692,871
353	8	88.35	120.37	94.97	48.05	126.75	72.47	360.25	72.47 to 360.25	67,332	63,945
386	2	90.42	90.42	106.98	24.94	84.52	67.87	112.96	N/A	207,500	221,990
406	6	100.77	114.11	119.62	16.43	95.39	91.86	150.25	91.86 to 150.25	207,251	247,924
410	2	82.65	82.65	72.30	13.31	114.32	71.65	93.65	N/A	219,000	158,337
434	3	89.34	91.04	94.31	14.41	96.53	72.59	111.19	N/A	178,000	167,864
444	1	177.97	177.97	177.97		100.00	177.97	177.97	N/A	525,000	934,330
470	2	66.87	66.87	74.51	34.32	89.75	43.92	89.81	N/A	112,500	83,828
471	1	93.65	93.65	93.65		100.00	93.65	93.65	N/A	100,000	93,648
494	1	59.73	59.73	59.73		100.00	59.73	59.73	N/A	125,000	74,666
501	1	84.43	84.43	84.43		100.00	84.43	84.43	N/A	90,000	75,985
502	3	81.96	87.25	88.79	06.45	98.27	81.96	97.82	N/A	410,000	364,050
511	1	67.39	67.39	67.39		100.00	67.39	67.39	N/A	255,000	171,834
528	1	126.91	126.91	126.91		100.00	126.91	126.91	N/A	220,000	279,206
531	1	141.91	141.91	141.91		100.00	141.91	141.91	N/A	350,000	496,680

601	3	85.60	88.31	84.83	10.63	104.10	76.02	103.32	N/A	108,333	91,895
702	1	62.13	62.13	62.13		100.00	62.13	62.13	N/A	1,101,799	684,536

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	12%

What IF


## RE: Dodge County Commercial What If

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

Fri 5/1/2020 3:18 PM

To: Keetle, Steve <Steve.Keetle@nebraska.gov>; Paul Vaughan <dcavaughan@dcaoffice.us>; Debbie Churchill <debbie.churchill@dodgecounty.ne.gov>

Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>

 2 attachments (63 KB)

4-27 2019 12% To Land and Imp VG 1.pdf; 3-27 2019 12% land and Imp Total File\_.pdf;

Commissioners, Debbie Churchill, and Paul Vaughan,

Attached please find the following documents Commissioner Keetle requested for the Dodge County Order to Show Cause hearing on Monday:

1. What If stat showing the result of an adjustment increasing the commercial subclass VG1 (Fremont) for Dodge County using the 2020 R&O Statistics with 2019 Values (preliminary statistics) as the starting point, by 12%. This what if is the 4-27 2019 12 % to Land and Imp VG 1; and
2. What If stat showing the impact of the above adjustment to the commercial subclass VG1 (Fremont) on the statistics for the commercial class as a whole. This what if is the 3-27 2019 12% land and Imp Total.

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

[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

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**From:** Keetle, Steve <Steve.Keetle@nebraska.gov>  
**Sent:** Friday, May 1, 2020 2:00 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>  
**Subject:** RE: Dodge County Commercial What If

Ms. Sorensen:

Please make the adjustment to both land and improvements for this what if request.

Thank you.

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

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**From:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Sent:** Friday, May 1, 2020 1:54 PM  
**To:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>  
**Cc:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@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: Dodge County Commercial What If

Good afternoon,

Commissioner Kettle can you clarify whether you want improvements only or total land and improvements for this what-if.

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

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

[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

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**From:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>

**Sent:** Friday, May 1, 2020 1:21 PM

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

**Cc:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@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:** Dodge County Commercial What If

Ms. Sorensen:

Please provide a What If stat showing the result of an adjustment increasing by 12% the commercial subclass VG1 (Fremont) for Dodge County using the 2020 R&O Statistics with 2019 Values (preliminary statistics) as the starting point.

Please also provide a What If stat showing the impact of the above adjustment to the commercial subclass VG1 (Fremont) on the statistics for the commercial class as a whole.

In addition to providing a copy of these what if statistics to the Commissioners, our legal counsel, and the Dodge County Assessor, could you also provide a copy to Paul Vaughn, the Deputy Dodge County Attorney.

Thank You.

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