

AGRICULTURAL

Type : Qualified

Number of Sales :	52	Median :	71	COV :	30.32	95% Median C.I. :	65.05 to 76.80
Total Sales Price :	35,097,195	Wgt. Mean :	70	STD :	21.99	95% Wgt. Mean C.I. :	64.83 to 74.67
Total Adj. Sales Price :	34,546,445	Mean :	73	Avg. Abs. Dev :	16.22	95% Mean C.I. :	66.54 to 78.50
Total Assessed Value :	24,094,938						
Avg. Adj. Sales Price :	664,355	COD :	22.88	MAX Sales Ratio :	157.50		
Avg. Assessed Value :	463,364	PRD :	103.97	MIN Sales Ratio :	35.00		

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	9	85.62	86.37	80.81	13.13	106.88	64.03	111.44	70.93 to 103.07	612,833	495,236
01/01/2014 To 03/31/2014	1	89.51	89.51	89.51		100.00	89.51	89.51	N/A	512,700	458,915
04/01/2014 To 06/30/2014	4	83.20	98.94	77.25	27.55	128.08	71.87	157.50	N/A	659,775	509,686
07/01/2014 To 09/30/2014	2	52.85	52.85	60.77	20.53	86.97	42.00	63.70	N/A	462,500	281,040
10/01/2014 To 12/31/2014	2	77.20	77.20	69.09	13.34	111.74	66.90	87.50	N/A	839,406	579,973
01/01/2015 To 03/31/2015	4	61.71	61.69	56.60	15.78	108.99	49.13	74.20	N/A	705,875	399,518
04/01/2015 To 06/30/2015	5	72.09	67.43	61.36	13.58	109.89	47.90	80.55	N/A	829,840	509,181
07/01/2015 To 09/30/2015	3	68.24	70.52	69.92	03.37	100.86	68.21	75.10	N/A	486,617	340,224
10/01/2015 To 12/31/2015	4	60.47	66.14	66.93	25.33	98.82	47.90	95.73	N/A	1,147,925	768,257
01/01/2016 To 03/31/2016	7	87.60	80.59	80.77	19.61	99.78	53.58	108.61	53.58 to 108.61	698,750	564,407
04/01/2016 To 06/30/2016	9	59.57	60.66	61.33	20.03	98.91	35.00	85.98	39.53 to 75.00	569,315	349,160
07/01/2016 To 09/30/2016	2	39.17	39.17	36.93	09.93	106.07	35.28	43.05	N/A	118,000	43,578
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	16	84.59	85.52	78.36	19.38	109.14	42.00	157.50	70.93 to 95.98	599,519	469,804
10/01/2014 To 09/30/2015	14	68.45	67.85	62.55	12.45	108.47	47.90	87.50	54.77 to 76.46	722,240	451,757
10/01/2015 To 09/30/2016	22	62.31	66.04	69.08	27.23	95.60	35.00	108.61	53.58 to 85.98	674,672	466,067
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	9	80.18	82.82	73.31	24.42	112.97	42.00	157.50	63.70 to 89.51	639,512	468,854
01/01/2015 To 12/31/2015	16	68.23	66.25	63.25	14.85	104.74	47.90	95.73	53.75 to 75.10	814,016	514,855

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	52	70.89	72.52	69.75	22.88	103.97	35.00	157.50	65.05 to 76.80	664,355	463,364

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>Irrigated</u>											
County	2	94.40	94.40	92.26	15.06	102.32	80.18	108.61	N/A	647,500	597,360
1	2	94.40	94.40	92.26	15.06	102.32	80.18	108.61	N/A	647,500	597,360
<u>Dry</u>											
County	6	71.67	73.51	69.62	23.05	105.59	49.13	111.44	49.13 to 111.44	353,583	246,162
1	6	71.67	73.51	69.62	23.05	105.59	49.13	111.44	49.13 to 111.44	353,583	246,162
<u>Grass</u>											
County	20	61.57	66.12	55.57	32.61	118.99	35.00	157.50	47.90 to 76.46	394,399	219,156
1	20	61.57	66.12	55.57	32.61	118.99	35.00	157.50	47.90 to 76.46	394,399	219,156
<u>ALL</u>											
10/01/2013 To 09/30/2016	52	70.89	72.52	69.75	22.88	103.97	35.00	157.50	65.05 to 76.80	664,355	463,364

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>Irrigated</u>											
County	17	72.09	77.65	75.68	15.54	102.60	59.57	108.61	66.90 to 92.11	962,338	728,274
1	17	72.09	77.65	75.68	15.54	102.60	59.57	108.61	66.90 to 92.11	962,338	728,274
<u>Dry</u>											
County	6	71.67	73.51	69.62	23.05	105.59	49.13	111.44	49.13 to 111.44	353,583	246,162
1	6	71.67	73.51	69.62	23.05	105.59	49.13	111.44	49.13 to 111.44	353,583	246,162
<u>Grass</u>											
County	25	68.65	69.54	63.55	29.06	109.43	35.00	157.50	54.77 to 85.62	549,450	349,174
1	25	68.65	69.54	63.55	29.06	109.43	35.00	157.50	54.77 to 85.62	549,450	349,174
<u>ALL</u>											

10/01/2013 To 09/30/2016

52

70.89

72.52

69.75

22.88

103.97

35.00

157.50

65.05 to 76.80

664,355

463,364

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
MAJORITY LAND USE > 80%	IRRGTD	Land	Increase	14%

What IF

Commissioner Keetle –

Pursuant to your request, attached is the what-if for Dundy 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 4:01 PM

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

Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Salmon, Nancy <nancy.salmon@nebraska.gov>; Sopinski,

Timothy <Timothy.Sopinski@nebraska.gov>

Subject: RE: Dundy County Irrigated

Ms. Sorensen:

Please provide a What-if statistic for Dundy county adjusting the Irrigated 80% MLU subclass to take the assessed-to-sales ratio from 63.24% to the midpoint of 72%, using the full statistic with 52 sales.

Thank You,

Steven A. Keetle,

Commissioner

Tax Equalization and Review Commission

Steve.keetle@nebraska.gov

Phone: (402) 471-2842

From: Sorensen, Ruth

Sent: Thursday, April 13, 2017 11:20 AM

To: Keetle, Steve <Steve.Keetle@nebraska.gov>

Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Salmon, Nancy <nancy.salmon@nebraska.gov>; Sopinski,

Timothy <Timothy.Sopinski@nebraska.gov>

Subject: RE: Dundy County Irrigated

Commissioner Keetle –

Attached is the requested what-if for Dundy 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 10:45 AM

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

Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Salmon, Nancy <nancy.salmon@nebraska.gov>

Subject: Dundy County Irrigated

Ms. Sorensen:

Please provide a What-if statistic for Dundy county adjusting the Irrigated 80% MLU subclass to take the assessed-to-sales ratio from 63.24% to the midpoint of 72%.

Thank You,

Steven A. Keetle,

Commissioner

Tax Equalization and Review Commission

Steve.keetle@nebraska.gov

Phone: (402) 471-2842