

AGRICULTURAL

Type : Qualified

Number of Sales :	17	Median :	72	COV :	18.22	95% Median C.I. :	66.90 to 92.11
Total Sales Price :	16,825,945	Wgt. Mean :	76	STD :	14.15	95% Wgt. Mean C.I. :	67.20 to 84.15
Total Adj. Sales Price :	16,359,745	Mean :	78	Avg. Abs. Dev :	11.20	95% Mean C.I. :	70.37 to 84.93
Total Assessed Value :	12,380,658						
Avg. Adj. Sales Price :	962,338	COD :	15.54	MAX Sales Ratio :	108.61		
Avg. Assessed Value :	728,274	PRD :	102.60	MIN Sales Ratio :	59.57		

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>											
10/01/2013 To 12/31/2013	2	70.42	70.42	70.00	09.07	100.60	64.03	76.80	N/A	1,476,000	1,033,199
01/01/2014 To 03/31/2014											
04/01/2014 To 06/30/2014	2	76.03	76.03	74.68	05.47	101.81	71.87	80.18	N/A	1,102,500	823,337
07/01/2014 To 09/30/2014	1	63.70	63.70	63.70		100.00	63.70	63.70	N/A	800,000	509,580
10/01/2014 To 12/31/2014	1	66.90	66.90	66.90		100.00	66.90	66.90	N/A	1,500,000	1,003,485
01/01/2015 To 03/31/2015											
04/01/2015 To 06/30/2015	2	76.32	76.32	77.51	05.54	98.46	72.09	80.55	N/A	512,000	396,843
07/01/2015 To 09/30/2015	1	68.21	68.21	68.21		100.00	68.21	68.21	N/A	754,850	514,888
10/01/2015 To 12/31/2015	2	81.46	81.46	79.04	17.52	103.06	67.19	95.73	N/A	1,332,250	1,053,027
01/01/2016 To 03/31/2016	5	92.11	90.66	89.46	11.16	101.34	67.31	108.61	N/A	725,000	648,571
04/01/2016 To 06/30/2016	1	59.57	59.57	59.57		100.00	59.57	59.57	N/A	834,395	497,040
07/01/2016 To 09/30/2016											
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	5	71.87	71.32	70.89	08.14	100.61	63.70	80.18	N/A	1,191,400	844,530
10/01/2014 To 09/30/2015	4	70.15	71.94	70.51	06.24	102.03	66.90	80.55	N/A	819,713	578,015
10/01/2015 To 09/30/2016	8	89.86	84.48	82.06	15.65	102.95	59.57	108.61	59.57 to 108.61	890,487	730,744
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	4	69.39	70.66	70.14	07.72	100.74	63.70	80.18	N/A	1,126,250	789,935
01/01/2015 To 12/31/2015	5	72.09	76.75	76.85	11.35	99.87	67.19	95.73	N/A	888,670	682,925

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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	17	72.09	77.65	75.68	15.54	102.60	59.57	108.61	66.90 to 92.11	962,338	728,274

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
IRRGTD	2	94.40	94.40	92.26	15.06	102.32	80.18	108.61	N/A	647,500	597,360
IRRGTD-N/A	15	71.87	75.42	74.25	13.51	101.58	59.57	97.68	66.90 to 87.60	1,004,316	745,729

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
IRRGTD	17	72.09	77.65	75.68	15.54	102.60	59.57	108.61	66.90 to 92.11	962,338	728,274

What IF

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 –

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**

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

**From:** Keetle, Steve

**Sent:** Thursday, April 13, 2017 10:45 AM

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

**Cc:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>; Salmon, Nancy <[nancy.salmon@nebraska.gov](mailto: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](mailto:Steve.keetle@nebraska.gov)

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