

AGRICULTURAL

Type : Qualified

Number of Sales :	57	Median :	69	COV :	19.41	95% Median C.I. :	65.02 to 75.22
Total Sales Price :	41,374,112	Wgt. Mean :	68	STD :	13.92	95% Wgt. Mean C.I. :	63.20 to 72.76
Total Adj. Sales Price :	41,374,112	Mean :	72	Avg. Abs. Dev :	11.13	95% Mean C.I. :	68.12 to 75.34
Total Assessed Value :	28,127,271						
Avg. Adj. Sales Price :	725,862	COD :	16.02	MAX Sales Ratio :	108.32		
Avg. Assessed Value :	493,461	PRD :	105.52	MIN Sales Ratio :	43.84		

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>											
10/01/2020 To 12/31/2020	10	80.38	81.53	74.55	09.62	109.36	57.35	108.32	73.49 to 90.22	649,209	483,965
01/01/2021 To 03/31/2021	5	93.63	85.87	88.09	12.56	97.48	68.99	101.76	N/A	773,007	680,980
04/01/2021 To 06/30/2021	6	78.36	79.51	77.86	09.48	102.12	61.40	93.81	61.40 to 93.81	508,909	396,259
07/01/2021 To 09/30/2021	7	67.80	69.67	66.05	08.81	105.48	60.93	87.32	60.93 to 87.32	434,121	286,756
10/01/2021 To 12/31/2021	9	65.24	67.89	62.18	15.37	109.18	52.03	93.79	53.74 to 78.94	1,330,203	827,139
01/01/2022 To 03/31/2022	4	64.72	63.67	64.59	02.69	98.58	59.44	65.79	N/A	835,012	539,346
04/01/2022 To 06/30/2022	4	56.63	57.64	57.57	08.14	100.12	52.99	64.32	N/A	915,250	526,865
07/01/2022 To 09/30/2022	1	92.71	92.71	92.71		100.00	92.71	92.71	N/A	580,000	537,735
10/01/2022 To 12/31/2022	4	62.27	62.76	62.70	06.58	100.10	55.89	70.60	N/A	473,328	296,798
01/01/2023 To 03/31/2023	6	63.94	62.23	59.19	16.91	105.14	43.84	74.17	43.84 to 74.17	567,500	335,901
04/01/2023 To 06/30/2023	1	65.93	65.93	65.93		100.00	65.93	65.93	N/A	73,500	48,456
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	28	78.45	78.91	76.78	12.79	102.77	57.35	108.32	69.46 to 83.93	587,479	451,050
10/01/2021 To 09/30/2022	18	64.37	66.05	62.63	13.24	105.46	52.03	93.79	58.53 to 70.06	1,086,271	680,379
10/01/2022 To 09/30/2023	11	63.11	62.76	60.52	12.11	103.70	43.84	74.17	53.77 to 73.71	488,346	295,550
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	27	70.06	74.26	69.47	15.73	106.90	52.03	101.76	65.24 to 78.94	812,191	564,222
01/01/2022 To 12/31/2022	13	63.11	63.77	63.22	09.73	100.87	52.99	92.71	55.89 to 65.79	728,797	460,751

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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	18	71.78	74.23	68.01	21.08	109.15	43.84	108.32	58.53 to 92.71	1,045,052	710,737
4	39	69.10	70.58	67.96	13.37	103.86	52.99	93.81	63.48 to 75.22	578,543	393,180

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	7	70.06	70.75	64.57	20.63	109.57	43.84	108.32	43.84 to 108.32	1,220,255	787,960
1	7	70.06	70.75	64.57	20.63	109.57	43.84	108.32	43.84 to 108.32	1,220,255	787,960
<u>Grass</u>											
County	7	67.80	72.65	72.21	09.48	100.61	65.79	95.49	65.79 to 95.49	393,179	283,900
1	3	66.16	75.81	72.08	14.96	105.17	65.79	95.49	N/A	488,277	351,974
4	4	68.45	70.29	72.34	05.00	97.17	65.93	78.31	N/A	321,856	232,845
<u>ALL</u>											
10/01/2020 To 09/30/2023	57	69.46	71.73	67.98	16.02	105.52	43.84	108.32	65.02 to 75.22	725,862	493,461

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What IF

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	13	64.42	67.58	62.81	22.45	107.59	43.84	108.32	52.99 to 78.12	1,223,509	768,529
1	10	67.24	69.82	63.61	23.13	109.76	43.84	108.32	52.03 to 93.63	1,293,561	822,774
4	3	53.08	60.08	59.36	13.30	101.21	52.99	74.17	N/A	990,000	587,711
<u>Dry</u>											
County	9	73.71	70.97	70.66	14.69	100.44	53.77	87.32	56.64 to 83.19	484,723	342,511
4	9	73.71	70.97	70.66	14.69	100.44	53.77	87.32	56.64 to 83.19	484,723	342,511
<u>Grass</u>											
County	11	69.10	74.34	73.56	12.43	101.06	61.43	95.49	65.79 to 90.22	378,705	278,562
1	3	66.16	75.81	72.08	14.96	105.17	65.79	95.49	N/A	488,277	351,974
4	8	73.71	73.79	74.35	10.49	99.25	61.43	90.22	61.43 to 90.22	337,616	251,032
<u>ALL</u>											
10/01/2020 To 09/30/2023	57	69.46	71.73	67.98	16.02	105.52	43.84	108.32	65.02 to 75.22	725,862	493,461

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	1	Total	Decrease	5%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	18	Median :	72	COV :	24.94	95% Median C.I. :	58.53 to 92.71
Total Sales Price :	18,810,941	Wgt. Mean :	68	STD :	18.51	95% Wgt. Mean C.I. :	57.35 to 78.67
Total Adj. Sales Price :	18,810,941	Mean :	74	Avg. Abs. Dev :	15.13	95% Mean C.I. :	65.02 to 83.44
Total Assessed Value :	12,793,268						
Avg. Adj. Sales Price :	1,045,052	COD :	21.08	MAX Sales Ratio :	108.32		
Avg. Assessed Value :	710,737	PRD :	109.15	MIN Sales Ratio :	43.84		

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>											
10/01/2020 To 12/31/2020	4	78.71	80.77	70.02	19.50	115.35	57.35	108.32	N/A	919,565	643,844
01/01/2021 To 03/31/2021	3	95.49	96.96	98.65	02.84	98.29	93.63	101.76	N/A	824,012	812,885
04/01/2021 To 06/30/2021	2	77.43	77.43	77.55	00.90	99.85	76.73	78.12	N/A	860,226	667,080
07/01/2021 To 09/30/2021	1	66.16	66.16	66.16		100.00	66.16	66.16	N/A	78,246	51,767
10/01/2021 To 12/31/2021	4	56.14	58.59	56.82	10.17	103.12	52.03	70.06	N/A	1,847,975	1,050,085
01/01/2022 To 03/31/2022	2	65.11	65.11	65.23	01.06	99.82	64.42	65.79	N/A	907,524	591,992
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	1	92.71	92.71	92.71		100.00	92.71	92.71	N/A	580,000	537,735
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	43.84	43.84	43.84		100.00	43.84	43.84	N/A	1,075,000	471,253
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	10	81.03	83.50	80.51	16.20	103.71	57.35	108.32	66.16 to 101.76	794,899	639,996
10/01/2021 To 09/30/2022	7	64.42	65.33	60.51	14.25	107.97	52.03	92.71	52.03 to 92.71	1,398,135	846,008
10/01/2022 To 09/30/2023	1	43.84	43.84	43.84		100.00	43.84	43.84	N/A	1,075,000	471,253
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	10	73.40	74.63	68.81	19.78	108.46	52.03	101.76	53.74 to 95.49	1,166,263	802,492
01/01/2022 To 12/31/2022	3	65.79	74.31	71.89	14.33	103.37	64.42	92.71	N/A	798,349	573,906

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Total Assessed Value :	12,793,268						
Avg. Adj. Sales Price :	1,045,052	COD :	21.08	MAX Sales Ratio :	108.32		
Avg. Assessed Value :	710,737	PRD :	109.15	MIN Sales Ratio :	43.84		

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<u>Irrigated</u>											
County	7	70.06	70.75	64.57	20.63	109.57	43.84	108.32	43.84 to 108.32	1,220,255	787,960
1	7	70.06	70.75	64.57	20.63	109.57	43.84	108.32	43.84 to 108.32	1,220,255	787,960
<u>Grass</u>											
County	3	66.16	75.81	72.08	14.96	105.17	65.79	95.49	N/A	488,277	351,974
1	3	66.16	75.81	72.08	14.96	105.17	65.79	95.49	N/A	488,277	351,974
<u>ALL</u>											
10/01/2020 To 09/30/2023	18	71.78	74.23	68.01	21.08	109.15	43.84	108.32	58.53 to 92.71	1,045,052	710,737

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County	10	67.24	69.82	63.61	23.13	109.76	43.84	108.32	52.03 to 93.63	1,293,561	822,774
1	10	67.24	69.82	63.61	23.13	109.76	43.84	108.32	52.03 to 93.63	1,293,561	822,774
<u>Grass</u>											
County	3	66.16	75.81	72.08	14.96	105.17	65.79	95.49	N/A	488,277	351,974
1	3	66.16	75.81	72.08	14.96	105.17	65.79	95.49	N/A	488,277	351,974
<u>ALL</u>											
10/01/2020 To 09/30/2023	18	71.78	74.23	68.01	21.08	109.15	43.84	108.32	58.53 to 92.71	1,045,052	710,737

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	1	Total	Decrease	5%

What IF

Loukota, Joe

From: Scott, Sarah
Sent: Tuesday, April 16, 2024 4:27 PM
To: Keetle, Steve
Cc: Hotz, Rob; Russell, Jacqueline; Kuhn, Jim; Loukota, Joe; assessor@gospercountyne.gov
Subject: RE: Gosper County Agricultural
Attachments: 37 Gosper 2024 TERC request decrease ag MA 1 to midpoint.pdf; 37 Gosper 2024 TERC decrease MA 1 including all sales.pdf

Commissioner Keetle,

The requested What-ifs are attached.

Thank you,

Sarah Scott

Property Tax Administrator

Nebraska Department of Revenue

200 S Silber

North Platte, NE 69101

OFFICE 402-471-5962

sarah.scott@nebraska.gov

revenue.nebraska.gov

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From: Keetle, Steve <Steve.Keetle@nebraska.gov>
Sent: Tuesday, April 16, 2024 2:42 PM
To: Scott, Sarah <sarah.scott@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Loukota, Joe <Joe.Loukota@nebraska.gov>; assessor@gospercountyne.gov
Subject: Gosper County Agricultural

Ms. Scott:

Please provide a What If statistic showing an adjustment to Gosper County Agricultural Market Area 1 taking the median to the midpoint of 72%. Please also provide a statistic showing the overall level of value for the Agricultural Class after the adjustment.

Thank You.

Sincerely,
Steven A. Keetle,
Commissioner

Tax Equalization and Review Commission

steve.keetle@nebraska.gov

Phone: (402) 471-2842