

Thompson, Joseph

From: Hotz, Rob
Sent: Monday, April 25, 2022 11:45 AM
To: Sorensen, Ruth
Cc: Kuhn, Jim; Keetle, Steve; Thompson, Joseph; dawescountyassessor@yahoo.com; pmilligan@co.gage.ne.us; assessor@garfieldcountyne.gov; holtassessor.tim@holtcountyne.gov; assessor@madisoncountyne.com; assessor@nuckollscountyne.gov; assessor@sheridancounty.ne.gov; assessor@thayercountyne.us
Subject: RE: Additional analysis of PRDs in multiple counties

Ms. Sorensen,

Thank you for the clarification. I intended to include Exhibit 149, but not Exhibit 145. The corrected request is as follows:

Exhibit 114
Exhibit 121
Exhibit 122
Exhibit 126
Exhibit 132-133
Exhibit 139
Exhibit 149
Exhibit 154

Robert W. Hotz, Commissioner
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: Monday, April 25, 2022 8:58 AM
To: Hotz, Rob <rob.hotz@nebraska.gov>
Cc: Kuhn, Jim <jim.kuhn@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; dawescountyassessor@yahoo.com; pmilligan@co.gage.ne.us; assessor@garfieldcountyne.gov; holtassessor.tim@holtcountyne.gov; assessor@madisoncountyne.com; assessor@nuckollscountyne.gov; assessor@sheridancounty.ne.gov; assessor@thayercountyne.us
Subject: RE: Additional analysis of PRDs in multiple counties

Commissioner Hotz,

Your email has been received.

I am requesting clarification on the exhibit number that were provided. Exhibit 145 is for Polk County. I note that the Polk County assessor was not included on this email, nor is Polk County listed on the agenda for May 6.

However, Sheridan County is listed on the agenda and was included on this email.

Is there an exhibit number for Sheridan County you would like for us to further analyze?

Thank you!

Ruth A. Sorensen

Property Tax Administrator/Property Assessment Division

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

Sent: Friday, April 22, 2022 3:20 PM

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

Cc: Kuhn, Jim <jim.kuhn@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; dawescountyassessor@yahoo.com; pmilligan@co.gage.ne.us; assessor@garfieldcountyne.gov; holtassessor.tim@holtcountyne.gov; assessor@madisoncountyne.com; assessor@nuckollscountyne.gov; assessor@sheridancounty.ne.gov; assessor@thayercountyne.us

Subject: Additional analysis of PRDs in multiple counties

Ms. Sorensen,

At the Opening Meeting of Statewide Equalization on April 19, 2022, I engaged Sarah Scott in a colloquy regarding PRD's in multiple counties where the statistics suggest assessment regressivity; where lower-value parcels are overassessed relative to higher-value parcels. At the time of her testimony, Ms. Scott indicated PAD's willingness to further review the statistics. I am listing and highlighting below only some of the many substats that I requested prior to April 19. Please conduct additional review of these substats and ensure that Ms. Scott is prepared to discuss her further analysis relative to each of them. We anticipate receiving her additional testimony on May 6, 2022. We are including the County Assessors from each of these counties on this email, and would be interested in hearing their testimony on May 6 regarding this issue if they wish to testify.

Exhibit 114

Exhibit 121

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Exhibit 145
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