

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	158	Median :	97	COV :	35.06	95% Median C.I. :	94.99 to 99.89
Total Sales Price :	18,805,342	Wgt. Mean :	95	STD :	36.02	95% Wgt. Mean C.I. :	91.31 to 98.70
Total Adj. Sales Price :	18,805,342	Mean :	103	Avg. Abs. Dev :	20.96	95% Mean C.I. :	97.13 to 108.37
Total Assessed Value :	17,866,843						
Avg. Adj. Sales Price :	119,021	COD :	21.51	MAX Sales Ratio :	384.23		
Avg. Assessed Value :	113,081	PRD :	108.15	MIN Sales Ratio :	53.88		

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	19	106.56	109.91	111.47	13.13	98.60	71.10	170.95	100.69 to 116.96	130,421	145,376
01/01/2021 To 03/31/2021	10	111.76	113.12	114.39	11.13	98.89	83.24	138.76	99.38 to 131.63	76,110	87,061
04/01/2021 To 06/30/2021	29	99.13	104.26	96.33	18.06	108.23	53.88	180.01	95.71 to 111.79	123,032	118,518
07/01/2021 To 09/30/2021	23	98.22	94.49	90.08	17.11	104.90	54.84	141.01	86.91 to 101.57	101,989	91,870
10/01/2021 To 12/31/2021	13	86.00	88.44	85.04	15.24	104.00	65.62	127.92	71.87 to 100.06	92,519	78,680
01/01/2022 To 03/31/2022	20	93.69	102.10	89.53	21.29	114.04	63.44	208.55	83.44 to 104.83	116,677	104,460
04/01/2022 To 06/30/2022	22	82.83	91.57	85.26	21.26	107.40	62.14	185.21	75.50 to 95.80	137,568	117,294
07/01/2022 To 09/30/2022	22	95.40	118.73	96.82	37.36	122.63	56.28	384.23	87.10 to 120.41	140,445	135,980
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	81	101.57	103.90	100.33	16.79	103.56	53.88	180.01	98.85 to 106.71	112,997	113,368
10/01/2021 To 09/30/2022	77	90.71	101.54	89.97	25.73	112.86	56.28	384.23	86.17 to 96.56	125,358	112,780
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	75	98.85	99.70	94.49	17.42	105.51	53.88	180.01	95.94 to 101.57	105,034	99,246

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	158	97.46	102.75	95.01	21.51	108.15	53.88	384.23	94.99 to 99.89	119,021	113,081

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	158	Median :	97	COV :	35.06	95% Median C.I. :	94.99 to 99.89
Total Sales Price :	18,805,342	Wgt. Mean :	95	STD :	36.02	95% Wgt. Mean C.I. :	91.31 to 98.70
Total Adj. Sales Price :	18,805,342	Mean :	103	Avg. Abs. Dev :	20.96	95% Mean C.I. :	97.13 to 108.37
Total Assessed Value :	17,866,843						
Avg. Adj. Sales Price :	119,021	COD :	21.51	MAX Sales Ratio :	384.23		
Avg. Assessed Value :	113,081	PRD :	108.15	MIN Sales Ratio :	53.88		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	154	97.46	102.77	94.98	21.71	108.20	53.88	384.23	94.59 to 99.95	120,869	114,800
06											
07	4	97.01	102.19	97.95	13.57	104.33	82.26	132.47	N/A	47,875	46,895

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	6	129.94	138.59	142.24	27.00	97.43	83.24	208.55	83.24 to 208.55	12,164	17,301
Less Than 30,000	17	120.41	137.00	131.87	36.18	103.89	77.99	384.23	88.13 to 162.79	17,661	23,288
__ Ranges Excl. Low \$ __											
Greater Than 4,999	158	97.46	102.75	95.01	21.51	108.15	53.88	384.23	94.99 to 99.89	119,021	113,081
Greater Than 15,000	152	97.10	101.34	94.83	20.57	106.86	53.88	384.23	94.07 to 99.38	123,239	116,862
Greater Than 30,000	141	96.84	98.62	94.41	18.45	104.46	53.88	231.80	91.85 to 99.11	131,242	123,907
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	6	129.94	138.59	142.24	27.00	97.43	83.24	208.55	83.24 to 208.55	12,164	17,301
15,000 TO 29,999	11	103.57	136.13	128.53	43.82	105.91	77.99	384.23	82.26 to 162.79	20,659	26,554
30,000 TO 59,999	27	111.79	116.10	114.15	25.32	101.71	54.84	231.80	98.93 to 138.47	46,148	52,679
60,000 TO 99,999	35	98.22	97.03	97.30	16.96	99.72	60.35	153.39	87.75 to 100.06	79,975	77,812
100,000 TO 149,999	35	97.53	97.68	97.22	12.69	100.47	69.57	151.48	91.28 to 105.32	125,999	122,503
150,000 TO 249,999	29	90.71	90.16	90.47	14.78	99.66	60.12	170.95	78.90 to 97.18	188,310	170,359
250,000 TO 499,999	15	87.82	89.42	89.28	13.63	100.16	53.88	121.36	77.86 to 100.69	305,933	273,146
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL 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	0%

What IF

**From:** [Sorensen, Ruth](#)  
**To:** [Hotz, Rob](#); [Scott, Sarah](#); [assessor@nemahacountyne.us](mailto:assessor@nemahacountyne.us)  
**Cc:** [Loukota, Joe](#); [Kuhn, Jim](#); [Keetle, Steve](#)  
**Subject:** RE: Nemaha County Residential  
**Date:** Monday, April 24, 2023 1:41:58 PM  
**Attachments:** [Nemaha County Residential VG 1 Substat.pdf](#)

---

Commissioner Hotz,

Attached is the requested Nemaha County Residential VG1 substat.

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)

**Notice Regarding Confidential and Privileged Information:** This message, its attachments, and any previous emails below ("Message") may contain **confidential taxpayer information**. An authorized recipient is: the identified taxpayer; the identified taxpayer's personal representative; an employee of the Nebraska Department of Revenue using the Message for legitimate tax administration purposes; or another person authorized by law ("Authorized Recipient"). **If you are not an Authorized Recipient of this Message, then immediately notify the sender by reply email and delete and destroy this Message and any copies thereof. Do not review, copy, save, forward, or print any portion of this Message.** If any person, including an Authorized Recipient, divulges, makes known, or uses confidential state or federal taxpayer information contained in this Message in a manner not specifically authorized by law, then such person may be personally subject to **criminal penalties and civil liability** under Nebraska and federal law. This Message may contain information protected by the attorney work-product doctrine and/or the attorney-client privilege; inadvertent disclosure does not waive those protections. No statement in this Message constitutes state or federal tax advice.

---

**From:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>

**Sent:** Monday, April 24, 2023 11:43 AM

**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>; Scott, Sarah <[sarah.scott@nebraska.gov](mailto:sarah.scott@nebraska.gov)>;  
[assessor@nemahacountyne.us](mailto:assessor@nemahacountyne.us)

**Cc:** Loukota, Joe <[Joe.Loukota@nebraska.gov](mailto:Joe.Loukota@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Keetle, Steve  
<[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>

**Subject:** Nemaha County Residential

Ms. Sorensen,

Please provide a substat for Residential VG1, 158 sales.

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](mailto:rob.hotz@nebraska.gov)