

AGRICULTURAL

Type : Qualified

Number of Sales :	27	Median :	73	COV :	77.04	95% Median C.I. :	71.35 to 86.34
Total Sales Price :	21,193,627	Wgt. Mean :	83	STD :	76.96	95% Wgt. Mean C.I. :	72.13 to 94.32
Total Adj. Sales Price :	21,193,627	Mean :	100	Avg. Abs.Dev :	29.38	95% Mean C.I. :	69.44 to 130.34
Total Assessed Value :	17,637,875						
Avg. Adj. Sales Price :	784,949	COD :	40.46	MAX Sales Ratio :	361.56		
Avg. Assessed Value :	653,255	PRD :	120.03	MIN Sales Ratio :	67.31		

What IF

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>											
10/01/2018 To 12/31/2018	3	80.10	80.96	80.36	07.89	100.75	71.91	90.88	N/A	1,061,417	852,910
01/01/2019 To 03/31/2019	4	71.88	74.35	73.39	07.35	101.31	67.31	86.34	N/A	1,034,538	759,250
04/01/2019 To 06/30/2019	1	92.13	92.13	92.13		100.00	92.13	92.13	N/A	480,000	442,200
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019	4	72.21	73.75	73.63	03.89	100.16	70.07	80.51	N/A	657,407	484,053
01/01/2020 To 03/31/2020	1	67.46	67.46	67.46		100.00	67.46	67.46	N/A	700,000	472,190
04/01/2020 To 06/30/2020	2	107.42	107.42	91.80	33.85	117.02	71.06	143.77	N/A	465,213	427,080
07/01/2020 To 09/30/2020	4	71.58	77.02	74.64	08.24	103.19	70.82	94.11	N/A	938,193	700,279
10/01/2020 To 12/31/2020	1	67.50	67.50	67.50		100.00	67.50	67.50	N/A	680,000	458,970
01/01/2021 To 03/31/2021	4	216.94	216.70	132.08	66.78	164.07	71.35	361.56	N/A	612,292	808,743
04/01/2021 To 06/30/2021	3	80.22	81.64	81.91	08.10	99.67	72.61	92.10	N/A	749,745	614,110
07/01/2021 To 09/30/2021											
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	8	76.51	79.05	77.39	10.86	102.14	67.31	92.13	67.31 to 92.13	975,300	754,741
10/01/2019 To 09/30/2020	11	71.74	80.49	75.67	14.19	106.37	67.46	143.77	70.07 to 94.11	728,438	551,243
10/01/2020 To 09/30/2021	8	76.42	147.40	102.94	100.05	143.19	67.50	361.56	67.50 to 361.56	672,301	692,034
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	9	72.61	76.06	74.72	07.93	101.79	67.31	92.13	70.07 to 86.34	805,309	601,712
01/01/2020 To 12/31/2020	8	71.24	82.24	75.64	18.29	108.73	67.46	143.77	67.46 to 143.77	757,900	573,304

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What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	27	72.61	99.89	83.22	40.46	120.03	67.31	361.56	71.35 to 86.34	784,949	653,255

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
____ Irrigated ____											
County	27	72.61	99.89	83.22	40.46	120.03	67.31	361.56	71.35 to 86.34	784,949	653,255
1	27	72.61	99.89	83.22	40.46	120.03	67.31	361.56	71.35 to 86.34	784,949	653,255
____ ALL ____											
10/01/2018 To 09/30/2021	27	72.61	99.89	83.22	40.46	120.03	67.31	361.56	71.35 to 86.34	784,949	653,255

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
____ Irrigated ____											
County	27	72.61	99.89	83.22	40.46	120.03	67.31	361.56	71.35 to 86.34	784,949	653,255
1	27	72.61	99.89	83.22	40.46	120.03	67.31	361.56	71.35 to 86.34	784,949	653,255
____ ALL ____											
10/01/2018 To 09/30/2021	27	72.61	99.89	83.22	40.46	120.03	67.31	361.56	71.35 to 86.34	784,949	653,255

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
95%MLU By Market Area	Irrigated_1	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	43	Median :	73	COV :	68.02	95% Median C.I. :	71.35 to 80.51
Total Sales Price :	33,750,792	Wgt. Mean :	81	STD :	63.69	95% Wgt. Mean C.I. :	73.38 to 88.75
Total Adj. Sales Price :	33,750,792	Mean :	94	Avg. Abs. Dev :	24.95	95% Mean C.I. :	74.59 to 112.67
Total Assessed Value :	27,359,355						
Avg. Adj. Sales Price :	784,902	COD :	34.36	MAX Sales Ratio :	361.56		
Avg. Assessed Value :	636,264	PRD :	115.51	MIN Sales Ratio :	44.80		

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>											
10/01/2018 To 12/31/2018	5	71.91	71.60	71.43	15.53	100.24	44.80	90.88	N/A	949,011	677,863
01/01/2019 To 03/31/2019	8	77.49	79.32	77.46	10.76	102.40	67.31	92.43	67.31 to 92.43	930,762	720,971
04/01/2019 To 06/30/2019	3	86.08	84.06	82.94	07.03	101.35	73.97	92.13	N/A	540,000	447,857
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019	5	71.81	72.25	71.24	04.68	101.42	66.26	80.51	N/A	779,106	554,999
01/01/2020 To 03/31/2020	1	67.46	67.46	67.46		100.00	67.46	67.46	N/A	700,000	472,190
04/01/2020 To 06/30/2020	3	71.33	95.39	80.06	33.98	119.15	71.06	143.77	N/A	727,427	582,350
07/01/2020 To 09/30/2020	6	82.93	102.51	90.11	37.60	113.76	70.82	165.86	70.82 to 165.86	781,751	704,398
10/01/2020 To 12/31/2020	1	67.50	67.50	67.50		100.00	67.50	67.50	N/A	680,000	458,970
01/01/2021 To 03/31/2021	5	72.68	187.89	119.73	159.45	156.93	71.35	361.56	N/A	618,434	740,465
04/01/2021 To 06/30/2021	6	70.83	74.05	73.99	10.73	100.08	61.60	92.10	61.60 to 92.10	783,193	579,464
07/01/2021 To 09/30/2021											
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	16	77.04	77.80	76.03	12.56	102.33	44.80	92.43	70.84 to 89.82	863,197	656,291
10/01/2019 To 09/30/2020	15	71.74	88.66	80.40	26.15	110.27	66.26	165.86	70.82 to 94.11	764,554	614,708
10/01/2020 To 09/30/2021	12	72.46	120.94	90.16	72.48	134.14	61.60	361.56	68.71 to 92.10	705,944	636,507
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	16	73.44	78.00	76.27	10.10	102.27	66.26	92.43	70.84 to 86.34	810,102	617,896
01/01/2020 To 12/31/2020	11	71.42	94.20	83.66	34.16	112.60	67.46	165.86	67.50 to 143.77	750,253	627,691

AGRICULTURAL

Type : Qualified

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Total Adj. Sales Price :	33,750,792	Mean :	94	Avg. Abs. Dev :	24.95	95% Mean C.I. :	74.59 to 112.67
Total Assessed Value :	27,359,355						
Avg. Adj. Sales Price :	784,902	COD :	34.36	MAX Sales Ratio :	361.56		
Avg. Assessed Value :	636,264	PRD :	115.51	MIN Sales Ratio :	44.80		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	43	72.61	93.63	81.06	34.36	115.51	44.80	361.56	71.35 to 80.51	784,902	636,264

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
____ Irrigated ____											
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1	27	72.61	99.89	83.22	40.46	120.03	67.31	361.56	71.35 to 86.34	784,949	653,255
____ ALL ____											
10/01/2018 To 09/30/2021	43	72.61	93.63	81.06	34.36	115.51	44.80	361.56	71.35 to 80.51	784,902	636,264

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
____ Irrigated ____											
County	43	72.61	93.63	81.06	34.36	115.51	44.80	361.56	71.35 to 80.51	784,902	636,264
1	43	72.61	93.63	81.06	34.36	115.51	44.80	361.56	71.35 to 80.51	784,902	636,264
____ ALL ____											
10/01/2018 To 09/30/2021	43	72.61	93.63	81.06	34.36	115.51	44.80	361.56	71.35 to 80.51	784,902	636,264

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_1	Total	Increase	0%

What IF

## Thompson, Joseph

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**From:** Sorensen, Ruth  
**Sent:** Monday, April 18, 2022 10:22 AM  
**To:** Hotz, Rob  
**Cc:** jodikrance.polkassessor@gmail.com; Keetle, Steve; Kuhn, Jim; Thompson, Joseph  
**Subject:** RE: Polk Ag: Irrigated Subclass  
**Attachments:** Polk Ag 95% MLU Irrigated.pdf; Polk Ag 80% MLU Irrigated.pdf

Commissioner Hotz,

Attached are the requested substats.

Please let me know if you have any questions.

Thank you!

**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)

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**From:** Hotz, Rob <rob.hotz@nebraska.gov>  
**Sent:** Friday, April 15, 2022 4:43 PM  
**To:** Sorensen, Ruth <ruth.sorensen@nebraska.gov>  
**Cc:** jodikrance.polkassessor@gmail.com; Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>  
**Subject:** Polk Ag: Irrigated Subclass

Ms. Sorensen,

Please provide substats for each of the following:

1. Irrigated Subclass 95% MLU, 27 sales.
2. Irrigated Subclass 80% MLU, 43 sales.

Robert W. Hotz, Commissioner

Nebraska Tax Equalization & Review Commission  
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