

AGRICULTURAL

Type : Qualified

Number of Sales :	40	Median :	72	COV :	20.26	95% Median C.I. :	69.58 to 80.80
Total Sales Price :	27,963,217	Wgt. Mean :	71	STD :	14.93	95% Wgt. Mean C.I. :	65.30 to 75.84
Total Adj. Sales Price :	27,963,217	Mean :	74	Avg. Abs.Dev :	11.18	95% Mean C.I. :	69.07 to 78.33
Total Assessed Value :	19,734,203						
Avg. Adj. Sales Price :	699,080	COD :	15.52	MAX Sales Ratio :	106.27		
Avg. Assessed Value :	493,355	PRD :	104.44	MIN Sales Ratio :	38.54		

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>											
10/01/2020 To 12/31/2020	4	78.53	78.14	76.91	09.97	101.60	66.39	89.10	N/A	670,687	515,814
01/01/2021 To 03/31/2021	5	83.21	82.58	81.38	07.37	101.47	69.89	96.46	N/A	448,424	364,934
04/01/2021 To 06/30/2021	2	89.23	89.23	85.78	19.11	104.02	72.18	106.27	N/A	690,485	592,315
07/01/2021 To 09/30/2021	2	67.37	67.37	69.17	04.42	97.40	64.39	70.34	N/A	1,805,250	1,248,715
10/01/2021 To 12/31/2021	7	73.44	73.51	68.93	13.32	106.64	58.90	91.54	58.90 to 91.54	621,569	428,451
01/01/2022 To 03/31/2022	7	71.06	75.44	74.90	08.20	100.72	67.72	96.17	67.72 to 96.17	547,244	409,876
04/01/2022 To 06/30/2022	1	90.43	90.43	90.43		100.00	90.43	90.43	N/A	681,493	616,248
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	5	71.85	73.64	72.88	09.85	101.04	62.99	86.60	N/A	680,708	496,124
01/01/2023 To 03/31/2023	6	46.84	52.38	52.83	24.81	99.15	38.54	74.41	38.54 to 74.41	903,998	477,548
04/01/2023 To 06/30/2023	1	93.71	93.71	93.71		100.00	93.71	93.71	N/A	356,175	333,774
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	13	79.61	79.89	76.34	12.00	104.65	64.39	106.27	69.89 to 89.10	762,795	582,306
10/01/2021 To 09/30/2022	15	71.72	75.54	73.16	12.12	103.25	58.90	96.17	67.72 to 82.48	590,879	432,303
10/01/2022 To 09/30/2023	12	67.54	64.68	61.85	21.07	104.58	38.54	93.71	43.69 to 79.29	765,308	473,307
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	16	76.53	77.54	73.42	13.68	105.61	58.90	106.27	64.81 to 83.71	724,036	531,618
01/01/2022 To 12/31/2022	13	71.72	75.90	75.37	10.28	100.70	62.99	96.17	67.72 to 86.60	608,903	458,923

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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	20	80.21	76.01	70.75	17.20	107.43	38.54	106.27	67.59 to 89.10	620,297	438,880
2	5	70.34	66.80	69.49	14.44	96.13	40.05	82.82	N/A	1,037,099	720,730
3	15	71.72	72.91	70.89	09.58	102.85	58.90	96.46	64.81 to 79.29	691,452	490,197

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	1	74.23	74.23	74.23		100.00	74.23	74.23	N/A	1,161,300	862,050
3	1	74.23	74.23	74.23		100.00	74.23	74.23	N/A	1,161,300	862,050
<u> Dry </u>											
County	8	70.87	72.29	69.32	14.72	104.28	43.69	93.71	43.69 to 93.71	534,778	370,718
1	5	71.85	71.84	68.40	18.09	105.03	43.69	93.71	N/A	603,355	412,682
2	2	74.61	74.61	72.16	11.02	103.40	66.39	82.82	N/A	455,724	328,855
3	1	69.89	69.89	69.89		100.00	69.89	69.89	N/A	350,000	244,620
<u> Grass </u>											
County	1	40.05	40.05	40.05		100.00	40.05	40.05	N/A	338,848	135,725
2	1	40.05	40.05	40.05		100.00	40.05	40.05	N/A	338,848	135,725
<u> ALL </u>											
10/01/2020 To 09/30/2023	40	72.02	73.70	70.57	15.52	104.44	38.54	106.27	69.58 to 80.80	699,080	493,355

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Total Adj. Sales Price :	27,963,217	Mean :	74	Avg. Abs. Dev :	11.18	95% Mean C.I. :	69.07 to 78.33
Total Assessed Value :	19,734,203						
Avg. Adj. Sales Price :	699,080	COD :	15.52	MAX Sales Ratio :	106.27		
Avg. Assessed Value :	493,355	PRD :	104.44	MIN Sales Ratio :	38.54		

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	7	71.72	71.95	72.10	04.75	99.79	62.63	79.29	62.63 to 79.29	1,245,622	898,146
2	2	72.38	72.38	71.41	02.82	101.36	70.34	74.41	N/A	1,967,600	1,405,108
3	5	71.72	71.79	72.67	05.54	98.79	62.63	79.29	N/A	956,831	695,362
<u>Dry</u>											
County	16	72.65	74.49	72.25	13.15	103.10	43.69	93.71	67.49 to 83.21	571,714	413,053
1	11	71.85	74.18	71.84	15.37	103.26	43.69	93.71	62.99 to 90.43	656,803	471,871
2	2	74.61	74.61	72.16	11.02	103.40	66.39	82.82	N/A	455,724	328,855
3	3	73.44	75.51	75.22	06.05	100.39	69.89	83.21	N/A	337,048	253,522
<u>Grass</u>											
County	2	52.43	52.43	50.80	23.61	103.21	40.05	64.81	N/A	299,424	152,115
2	1	40.05	40.05	40.05		100.00	40.05	40.05	N/A	338,848	135,725
3	1	64.81	64.81	64.81		100.00	64.81	64.81	N/A	260,000	168,505
<u>ALL</u>											
10/01/2020 To 09/30/2023	40	72.02	73.70	70.57	15.52	104.44	38.54	106.27	69.58 to 80.80	699,080	493,355

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Land	Increase	8%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	11	Median :	72	COV :	19.39	95% Median C.I. :	62.99 to 90.43
Total Sales Price :	7,224,832	Wgt. Mean :	72	STD :	14.38	95% Wgt. Mean C.I. :	60.84 to 82.84
Total Adj. Sales Price :	7,224,832	Mean :	74	Avg. Abs. Dev :	11.04	95% Mean C.I. :	64.52 to 83.84
Total Assessed Value :	5,190,578						
Avg. Adj. Sales Price :	656,803	COD :	15.37	MAX Sales Ratio :	93.71		
Avg. Assessed Value :	471,871	PRD :	103.26	MIN Sales Ratio :	43.69		

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											
01/01/2021 To 03/31/2021	1	79.61	79.61	79.61		100.00	79.61	79.61	N/A	755,625	601,528
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021	1	82.48	82.48	82.48		100.00	82.48	82.48	N/A	807,000	665,577
01/01/2022 To 03/31/2022	1	69.58	69.58	69.58		100.00	69.58	69.58	N/A	450,000	313,114
04/01/2022 To 06/30/2022	1	90.43	90.43	90.43		100.00	90.43	90.43	N/A	681,493	616,248
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	4	69.67	72.23	69.68	10.03	103.66	62.99	86.60	N/A	567,412	395,389
01/01/2023 To 03/31/2023	2	55.64	55.64	56.63	21.48	98.25	43.69	67.59	N/A	952,445	539,390
04/01/2023 To 06/30/2023	1	93.71	93.71	93.71		100.00	93.71	93.71	N/A	356,175	333,774
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	1	79.61	79.61	79.61		100.00	79.61	79.61	N/A	755,625	601,528
10/01/2021 To 09/30/2022	3	82.48	80.83	82.28	08.43	98.24	69.58	90.43	N/A	646,164	531,646
10/01/2022 To 09/30/2023	7	67.59	70.56	66.08	16.48	106.78	43.69	93.71	43.69 to 93.71	647,245	427,730
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	2	81.05	81.05	81.09	01.78	99.95	79.61	82.48	N/A	781,313	633,553
01/01/2022 To 12/31/2022	6	70.72	74.82	73.83	11.51	101.34	62.99	90.43	62.99 to 90.43	566,857	418,487

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Total Adj. Sales Price :	7,224,832	Mean :	74	Avg. Abs. Dev :	11.04	95% Mean C.I. :	64.52 to 83.84
Total Assessed Value :	5,190,578						
Avg. Adj. Sales Price :	656,803	COD :	15.37	MAX Sales Ratio :	93.71		
Avg. Assessed Value :	471,871	PRD :	103.26	MIN Sales Ratio :	43.69		

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	11	71.85	74.18	71.84	15.37	103.26	43.69	93.71	62.99 to 90.43	656,803	471,871

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
_____Dry_____											
County	5	71.85	71.84	68.40	18.09	105.03	43.69	93.71	N/A	603,355	412,682
1	5	71.85	71.84	68.40	18.09	105.03	43.69	93.71	N/A	603,355	412,682
_____ALL_____											
10/01/2020 To 09/30/2023	11	71.85	74.18	71.84	15.37	103.26	43.69	93.71	62.99 to 90.43	656,803	471,871

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
_____Dry_____											
County	11	71.85	74.18	71.84	15.37	103.26	43.69	93.71	62.99 to 90.43	656,803	471,871
1	11	71.85	74.18	71.84	15.37	103.26	43.69	93.71	62.99 to 90.43	656,803	471,871
_____ALL_____											
10/01/2020 To 09/30/2023	11	71.85	74.18	71.84	15.37	103.26	43.69	93.71	62.99 to 90.43	656,803	471,871

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Land	Increase	8%

What IF

Loukota, Joe

From: Scott, Sarah
Sent: Wednesday, April 17, 2024 5:46 PM
To: Kuhn, Jim
Cc: Hotz, Rob; Keetle, Steve; Russell, Jacqueline; Loukota, Joe; bkelly@salinecountyne.gov
Subject: RE: Saline County
Attachments: Saline MA 1 80% MLU Dry +8%_all sales.pdf; Saline MA 1 80% MLU Dry +8%
_substat.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Commissioner Kuhn,

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: Kuhn, Jim <jim.kuhn@nebraska.gov>
Sent: Wednesday, April 17, 2024 2:06 PM
To: Scott, Sarah <sarah.scott@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Loukota, Joe <Joe.Loukota@nebraska.gov>; bkelly@salinecountyne.gov
Subject: Saline County

Ms. Scott,

Please provide a What If statistic for the 80% MLU Dryland in Market Area 1 bringing the median up to the mid-point of 72%. Please provide and overall Agricultural statistic with that What If statistic.

Thank you,

James D. Kuhn Commissioner

Nebraska Tax Equalization & Review Commission
P.O. Box 95108
301 Centennial Mall South
Lincoln, Nebraska 68509-5108
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Fax: (402) 471-7720
Cell: (308) 391-2829
Email: jim.kuhn@nebraska.gov