

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	328	Median :	96	COV :	26.76	95% Median C.I. :	94.13 to 99.36
Total Sales Price :	57,668,941	Wgt. Mean :	97	STD :	26.43	95% Wgt. Mean C.I. :	94.22 to 100.04
Total Adj. Sales Price :	57,663,941	Mean :	99	Avg. Abs. Dev :	19.73	95% Mean C.I. :	95.91 to 101.63
Total Assessed Value :	56,009,573						
Avg. Adj. Sales Price :	175,805	COD :	20.48	MAX Sales Ratio :	236.18		
Avg. Assessed Value :	170,761	PRD :	101.69	MIN Sales Ratio :	29.52		

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	43	107.24	105.19	112.66	20.24	93.37	45.64	163.68	95.23 to 116.39	143,122	161,235
01/01/2021 To 03/31/2021	26	119.49	111.81	108.80	16.68	102.77	54.43	160.34	96.10 to 127.64	171,166	186,227
04/01/2021 To 06/30/2021	49	113.22	116.08	112.94	17.75	102.78	72.77	183.64	104.29 to 124.12	175,432	198,140
07/01/2021 To 09/30/2021	54	96.17	95.78	94.87	15.55	100.96	36.87	130.34	90.72 to 101.86	198,124	187,963
10/01/2021 To 12/31/2021	41	97.16	96.84	93.88	19.13	103.15	32.48	154.07	81.71 to 102.59	154,508	145,048
01/01/2022 To 03/31/2022	27	84.32	86.55	80.95	21.85	106.92	39.62	236.18	72.69 to 95.27	154,286	124,901
04/01/2022 To 06/30/2022	47	90.49	90.35	88.60	18.76	101.98	41.99	142.19	82.35 to 99.06	197,276	174,781
07/01/2022 To 09/30/2022	41	89.26	86.65	85.61	15.27	101.21	29.52	129.41	80.42 to 94.48	194,926	166,872
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	172	105.58	106.34	105.80	19.00	100.51	36.87	183.64	99.17 to 110.84	173,834	183,918
10/01/2021 To 09/30/2022	156	89.28	90.43	87.79	19.30	103.01	29.52	236.18	85.99 to 94.48	177,977	156,255
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	170	100.94	104.34	101.89	19.32	102.40	32.48	183.64	98.19 to 106.77	176,942	180,281

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Total Adj. Sales Price :	57,663,941	Mean :	99	Avg. Abs. Dev :	19.73	95% Mean C.I. :	95.91 to 101.63
Total Assessed Value :	56,009,573						
Avg. Adj. Sales Price :	175,805	COD :	20.48	MAX Sales Ratio :	236.18		
Avg. Assessed Value :	170,761	PRD :	101.69	MIN Sales Ratio :	29.52		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	61	98.51	103.56	104.21	19.63	99.38	59.09	173.56	92.27 to 107.13	156,522	163,104
2	140	95.40	96.89	96.65	20.90	100.25	32.48	183.64	90.72 to 101.41	200,018	193,313
4	27	97.18	96.69	92.81	16.02	104.18	58.04	150.37	83.94 to 102.05	122,595	113,776
5	49	96.75	102.03	103.10	19.16	98.96	62.36	143.94	91.31 to 112.53	159,290	164,233
6	30	98.52	106.08	99.75	22.27	106.35	39.62	236.18	89.30 to 120.38	88,394	88,173
9	3	41.99	59.38	50.00	61.23	118.76	29.52	106.64	N/A	66,333	33,169
11	13	98.81	94.38	93.07	12.99	101.41	71.19	119.47	78.45 to 104.27	348,654	324,500
12	2	81.51	81.51	67.72	38.99	120.36	49.73	113.29	N/A	265,000	179,461
13	3	49.94	51.50	51.15	24.89	100.68	33.64	70.92	N/A	361,667	184,991

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	324	96.43	99.21	97.32	20.23	101.94	32.48	236.18	94.18 to 99.36	177,145	172,398
06	3	41.99	59.38	50.00	61.23	118.76	29.52	106.64	N/A	66,333	33,169
07	1	75.88	75.88	75.88		100.00	75.88	75.88	N/A	70,000	53,117

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Total Adj. Sales Price :	57,663,941	Mean :	99	Avg. Abs. Dev :	19.73	95% Mean C.I. :	95.91 to 101.63
Total Assessed Value :	56,009,573						
Avg. Adj. Sales Price :	175,805	COD :	20.48	MAX Sales Ratio :	236.18		
Avg. Assessed Value :	170,761	PRD :	101.69	MIN Sales Ratio :	29.52		

What IF

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	1	96.81	96.81	96.82		99.99	96.81	96.81	N/A	4,900	4,744
Less Than 15,000	1	96.81	96.81	96.82		99.99	96.81	96.81	N/A	4,900	4,744
Less Than 30,000	8	109.90	109.42	113.02	23.03	96.81	68.34	165.53	68.34 to 165.53	21,465	24,259
__ Ranges Excl. Low \$ __											
Greater Than 4,999	327	96.36	98.78	97.13	20.54	101.70	29.52	236.18	94.13 to 99.36	176,327	171,269
Greater Than 15,000	327	96.36	98.78	97.13	20.54	101.70	29.52	236.18	94.13 to 99.36	176,327	171,269
Greater Than 30,000	320	96.31	98.51	97.08	20.34	101.47	29.52	236.18	94.07 to 99.36	179,663	174,423
__ Incremental Ranges __											
0 TO 4,999	1	96.81	96.81	96.82		99.99	96.81	96.81	N/A	4,900	4,744
5,000 TO 14,999											
15,000 TO 29,999	7	122.98	111.22	113.49	20.48	98.00	68.34	165.53	68.34 to 165.53	23,831	27,047
30,000 TO 59,999	27	105.11	117.61	116.23	27.37	101.19	50.38	236.18	92.27 to 129.78	45,314	52,668
60,000 TO 99,999	44	98.27	99.93	100.11	25.79	99.82	29.52	173.86	83.73 to 115.15	79,062	79,146
100,000 TO 149,999	69	95.23	95.11	95.00	21.13	100.12	39.62	169.78	86.82 to 100.89	124,837	118,596
150,000 TO 249,999	113	94.52	94.15	93.92	16.03	100.24	32.48	140.84	90.49 to 98.51	189,777	178,229
250,000 TO 499,999	64	102.23	101.31	100.60	17.14	100.71	33.64	163.68	92.65 to 109.68	325,602	327,547
500,000 TO 999,999	3	77.50	88.27	85.84	19.33	102.83	71.19	116.13	N/A	631,000	541,678
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Total	Increase	6%

What IF

Saline County 2023 Average Acre Value Comparison

With Mark Area 1 Dryland values increased 8%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4,700	4,700	3,847	3,850	3,800	3,800	3,650	3,650	4,087
Fillmore	2	6,500	6,300	6,200	6,100	n/a	5,400	5,400	5,350	6,195
Lancaster	1	6,975	6,196	5,798	5,413	5,005	4,801	4,584	4,390	5,321
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869
Saline	2	5,697	5,699	5,596	5,499	5,100	4,900	4,498	4,300	5,463
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869
Jefferson	1	5,055	7,733	7,395	5,126	5,125	n/a	4,857	2,916	6,316
Thayer	1	6,500	6,350	6,200	6,075	5,850	5,675	5,500	5,500	6,118
Fillmore	2	6,500	6,300	6,200	6,100	n/a	5,400	5,400	5,350	6,195
Saline	3	6,197	6,085	6,082	6,016	5,745	5,015	5,010	4,779	5,957
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Seward	2	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,243
Lancaster	1	6,975	6,196	5,798	5,413	5,005	4,801	4,584	4,390	5,321
Fillmore	1	6,800	6,600	6,500	6,400	6,200	5,900	5,700	5,650	6,442
York	1	7,100	7,100	6,700	7,000	n/a	6,197	6,000	6,000	6,945

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3,886	3,887	3,777	3,779	3,564	3,541	3,401	3,392	3,747
Fillmore	2	3,455	3,405	3,350	3,200	3,050	3,050	2,950	2,750	3,304
Lancaster	1	5,403	4,902	4,530	4,217	4,024	3,542	3,320	3,231	4,090
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548
Saline	2	3,699	3,598	3,548	3,447	3,300	3,200	3,199	3,150	3,495
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548
Jefferson	1	3,295	5,478	5,368	3,044	n/a	2,963	3,021	2,037	4,063
Thayer	1	3,850	3,850	3,675	3,675	3,450	3,450	3,150	3,150	3,634
Fillmore	2	3,455	3,405	3,350	3,200	3,050	3,050	2,950	2,750	3,304
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,596
Seward	1	5,650	5,600	4,950	4,900	4,900	3,800	3,800	3,000	4,932
Seward	2	5,650	5,600	4,950	4,900	4,900	3,796	3,800	3,000	4,579
Lancaster	1	5,403	4,902	4,530	4,217	4,024	3,542	3,320	3,231	4,090
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
York	1	5,199	5,393	4,850	4,849	4,742	n/a	4,748	4,748	5,069

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1,808	1,814	1,795	n/a	n/a	n/a	n/a	1,425	1,801
Fillmore	2	1,500	1,500	1,400	n/a	n/a	n/a	n/a	n/a	1,448
Lancaster	1	2,230	2,222	2,219	n/a	2,203	2,187	2,219	2,161	2,224
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Saline	2	1,818	1,815	1,795	n/a	n/a	n/a	n/a	1,425	1,805
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Jefferson	1	1,916	1,849	1,970	1,980	n/a	n/a	n/a	1,665	1,926
Thayer	1	1,425	1,425	1,425	n/a	1,425	1,425	n/a	1,425	1,425
Fillmore	2	1,500	1,500	1,400	n/a	n/a	n/a	n/a	n/a	1,448
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Seward	2	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Lancaster	1	2,230	2,222	2,219	n/a	2,203	2,187	2,219	2,161	2,224
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
York	1	1,622	1,623	1,606	1,600	n/a	n/a	n/a	1,316	1,611

County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	1,802	516	100
Fillmore	2	1,409	n/a	626
Lancaster	1	3,032	n/a	956
Gage	1	3,031	1,000	200
Saline	2	1,801	516	100
Gage	1	3,031	1,000	200
Jefferson	1	n/a	792	220
Thayer	1	2,800	600	250
Fillmore	2	1,409	n/a	626
Saline	3	1,778	516	107
Seward	1	2,548	801	100
Seward	2	2,568	819	101
Lancaster	1	3,032	n/a	956
Fillmore	1	1,428	n/a	380
York	1	800	n/a	601

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL

Type : Qualified

Number of Sales :	54	Median :	72	COV :	18.05	95% Median C.I. :	69.19 to 77.86
Total Sales Price :	33,956,577	Wgt. Mean :	69	STD :	12.93	95% Wgt. Mean C.I. :	65.70 to 72.83
Total Adj. Sales Price :	33,886,577	Mean :	72	Avg. Abs. Dev :	09.92	95% Mean C.I. :	68.20 to 75.10
Total Assessed Value :	23,471,532						
Avg. Adj. Sales Price :	627,529	COD :	13.85	MAX Sales Ratio :	98.48		
Avg. Assessed Value :	434,658	PRD :	103.45	MIN Sales Ratio :	38.09		

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>											
10/01/2019 To 12/31/2019	1	66.07	66.07	66.07		100.00	66.07	66.07	N/A	400,000	264,298
01/01/2020 To 03/31/2020	5	78.92	78.06	73.05	05.73	106.86	67.33	86.98	N/A	621,349	453,883
04/01/2020 To 06/30/2020	5	75.95	72.14	70.97	09.53	101.65	57.75	82.54	N/A	559,571	397,101
07/01/2020 To 09/30/2020	1	76.28	76.28	76.28		100.00	76.28	76.28	N/A	204,000	155,610
10/01/2020 To 12/31/2020	9	78.43	78.14	77.76	08.84	100.49	62.79	92.09	66.33 to 84.82	643,045	500,027
01/01/2021 To 03/31/2021	6	81.00	79.68	77.73	08.60	102.51	69.48	93.10	69.48 to 93.10	419,103	325,782
04/01/2021 To 06/30/2021	2	83.00	83.00	80.81	13.04	102.71	72.18	93.81	N/A	690,485	557,998
07/01/2021 To 09/30/2021	3	64.21	64.68	67.82	05.59	95.37	59.53	70.30	N/A	1,390,167	942,792
10/01/2021 To 12/31/2021	11	69.19	66.55	60.02	16.77	110.88	38.09	98.48	47.54 to 80.38	669,844	402,018
01/01/2022 To 03/31/2022	7	70.18	69.59	70.13	07.71	99.23	60.71	85.19	60.71 to 85.19	547,244	383,776
04/01/2022 To 06/30/2022	4	47.95	53.86	55.42	21.77	97.19	40.55	79.01	N/A	581,373	322,190
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	12	76.67	74.45	71.83	08.00	103.65	57.75	86.98	66.54 to 80.00	542,383	389,569
10/01/2020 To 09/30/2021	20	78.15	77.07	75.07	10.74	102.66	59.53	93.81	69.86 to 83.64	692,675	519,966
10/01/2021 To 09/30/2022	22	67.94	65.21	62.09	16.56	105.02	38.09	98.48	58.64 to 71.71	614,749	381,700
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	20	77.90	76.53	74.91	08.10	102.16	57.75	92.09	74.23 to 82.54	594,800	445,539
01/01/2021 To 12/31/2021	22	70.91	71.37	66.87	14.72	106.73	38.09	98.48	62.60 to 80.38	701,562	469,149

AGRICULTURAL

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Total Sales Price :	33,956,577	Wgt. Mean :	69	STD :	12.93	95% Wgt. Mean C.I. :	65.70 to 72.83
Total Adj. Sales Price :	33,886,577	Mean :	72	Avg. Abs. Dev :	09.92	95% Mean C.I. :	68.20 to 75.10
Total Assessed Value :	23,471,532						
Avg. Adj. Sales Price :	627,529	COD :	13.85	MAX Sales Ratio :	98.48		
Avg. Assessed Value :	434,658	PRD :	103.45	MIN Sales Ratio :	38.09		

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	18	76.67	75.50	75.61	08.87	99.85	60.71	93.81	69.48 to 80.38	498,821	377,160
2	9	70.30	68.38	65.15	14.51	104.96	46.29	82.82	47.54 to 78.92	819,664	534,028
3	27	70.18	70.18	67.75	16.24	103.59	38.09	98.48	62.60 to 78.43	649,290	439,867

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	3	75.95	76.04	75.54	01.63	100.66	74.23	77.94	N/A	731,100	552,277
2	1	77.94	77.94	77.94		100.00	77.94	77.94	N/A	552,000	430,230
3	2	75.09	75.09	74.73	01.15	100.48	74.23	75.95	N/A	820,650	613,300
<u>Dry</u>											
County	6	70.79	73.32	72.79	06.87	100.73	66.33	82.82	66.33 to 82.82	565,116	411,354
1	3	71.71	73.63	73.56	05.02	100.10	69.19	80.00	N/A	709,750	522,094
2	2	74.58	74.58	72.12	11.06	103.41	66.33	82.82	N/A	455,724	328,675
3	1	69.86	69.86	69.86		100.00	69.86	69.86	N/A	350,000	244,495
<u>ALL</u>											
10/01/2019 To 09/30/2022	54	71.62	71.65	69.26	13.85	103.45	38.09	98.48	69.19 to 77.86	627,529	434,658

AGRICULTURAL

Type : Qualified

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Total Sales Price :	33,956,577	Wgt. Mean :	69	STD :	12.93	95% Wgt. Mean C.I. :	65.70 to 72.83
Total Adj. Sales Price :	33,886,577	Mean :	72	Avg. Abs. Dev :	09.92	95% Mean C.I. :	68.20 to 75.10
Total Assessed Value :	23,471,532						
Avg. Adj. Sales Price :	627,529	COD :	13.85	MAX Sales Ratio :	98.48		
Avg. Assessed Value :	434,658	PRD :	103.45	MIN Sales Ratio :	38.09		

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	9	71.03	72.51	72.31	06.63	100.28	62.60	83.86	66.54 to 77.94	1,002,142	724,692
2	3	70.30	71.59	70.91	05.41	100.96	66.54	77.94	N/A	1,312,667	930,807
3	6	72.63	72.98	73.40	06.94	99.43	62.60	83.86	62.60 to 83.86	846,879	621,635
<u>Dry</u>											
County	17	71.71	71.87	69.71	14.60	103.10	38.09	98.48	66.07 to 82.82	512,683	357,392
1	9	71.71	73.73	73.91	09.44	99.76	60.71	84.82	66.07 to 82.54	601,525	444,594
2	3	66.33	65.15	62.83	18.36	103.69	46.29	82.82	N/A	474,482	298,112
3	5	73.13	72.55	62.82	20.17	115.49	38.09	98.48	N/A	375,689	235,998
<u>Grass</u>											
County	2	73.89	73.89	71.01	17.73	104.06	60.79	86.98	N/A	213,235	151,423
3	2	73.89	73.89	71.01	17.73	104.06	60.79	86.98	N/A	213,235	151,423
<u>ALL</u>											
10/01/2019 To 09/30/2022	54	71.62	71.65	69.26	13.85	103.45	38.09	98.48	69.19 to 77.86	627,529	434,658

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

From: [Sorensen, Ruth](#)
To: [Keetle, Steve](#)
Cc: bkelly@salinecountyne.gov; [Hotz, Rob](#); [Kuhn, Jim](#); [Loukota, Joe](#)
Subject: RE: Saline County Residential and Agricultural
Date: Monday, April 17, 2023 5:20:21 PM
Attachments: [Saline 2023 AVG Acre Values Table with 8% increase to Dryland MA1.pdf](#)
[Saline Dryland MA 1 80% MLU increase 8% to midpoint.pdf](#)
[Saline 6% Res increase to land and improvements.pdf](#)

Commissioner Keetle,

Attached are the following requested documents:

1. What If adjusting all residential properties, both the land and improvements, in Saline County to bring the median of the residential class of property to the midpoint of the acceptable range;
2. What if adjusting dryland agricultural land in Market Area 1 of Saline County to bring the median of the 80% MLU statistic for Market Area 1 dryland to the midpoint of the acceptable range; and
3. The Saline County average Acre Value Table reflecting the values after that requested 80% MLU adjustment.

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

revenue.nebraska.gov/PAD

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From: Keetle, Steve <Steve.Keetle@nebraska.gov>

Sent: Monday, April 17, 2023 2:56 PM

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

Cc: bkelly@salinecountyne.gov; [Hotz, Rob <rob.hotz@nebraska.gov>](mailto:rob.hotz@nebraska.gov); [Kuhn, Jim <jim.kuhn@nebraska.gov>](mailto:Jim.Kuhn@nebraska.gov); [Loukota, Joe <Joe.Loukota@nebraska.gov>](mailto:Joe.Loukota@nebraska.gov)

Subject: Saline County Residential and Agricultural

Ms. Sorensen,

Please provide a What If adjusting all residential properties, both the land and improvements, in Saline County so that the median of the residential class of property would be at the midpoint of the acceptable range.

Please also provide a What If adjusting dryland agricultural land in Market Area 1 of Saline County so that the median of the 80% MLU statistic for Market Area 1 dryland would be at the midpoint of the acceptable range and what the new per acre values would be after that adjustment.

Thank You.

Sincerely,
Steven Keetle
Commissioner
Nebraska Tax Equalization and Review Commission
301 Centennial Mall South, 6th Floor
PO Box 95108
Lincoln, NE 68509