

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	78	Median :	94	COV :	45.54	95% Median C.I. :	79.27 to 98.83
Total Sales Price :	5,557,146	Wgt. Mean :	88	STD :	46.36	95% Wgt. Mean C.I. :	79.89 to 95.16
Total Adj. Sales Price :	5,541,146	Mean :	102	Avg. Abs. Dev :	33.34	95% Mean C.I. :	91.50 to 112.08
Total Assessed Value :	4,849,718						
Avg. Adj. Sales Price :	71,040	COD :	35.52	MAX Sales Ratio :	244.03		
Avg. Assessed Value :	62,176	PRD :	116.30	MIN Sales Ratio :	27.34		

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>											
10/01/2014 To 12/31/2014	13	89.47	104.20	84.08	37.11	123.93	41.98	192.33	73.37 to 163.53	65,688	55,229
01/01/2015 To 03/31/2015	15	98.83	119.78	100.91	33.68	118.70	62.23	232.37	93.43 to 139.69	74,667	75,344
04/01/2015 To 06/30/2015	14	88.74	105.58	83.66	50.41	126.20	47.55	244.03	59.50 to 153.99	81,571	68,247
07/01/2015 To 09/30/2015	6	63.81	72.51	75.77	26.61	95.70	44.40	106.72	44.40 to 106.72	81,917	62,069
10/01/2015 To 12/31/2015	3	101.11	126.74	109.30	30.43	115.96	93.40	185.70	N/A	51,333	56,105
01/01/2016 To 03/31/2016	5	65.00	73.86	75.78	26.32	97.47	53.33	100.15	N/A	84,100	63,731
04/01/2016 To 06/30/2016	9	87.87	109.23	86.41	35.79	126.41	68.05	233.27	71.97 to 157.76	55,319	47,801
07/01/2016 To 09/30/2016	13	90.45	87.88	87.83	29.25	100.06	27.34	149.78	55.99 to 113.69	66,256	58,195
<u>Study Yrs</u>											
10/01/2014 To 09/30/2015	48	96.55	105.51	88.04	37.55	119.84	41.98	244.03	76.53 to 107.44	75,155	66,167
10/01/2015 To 09/30/2016	30	91.28	95.83	86.56	31.03	110.71	27.34	233.27	71.97 to 100.15	64,457	55,791
<u>Calendar Yrs</u>											
01/01/2015 To 12/31/2015	38	97.62	107.63	90.33	37.52	119.15	44.40	244.03	74.03 to 120.05	76,513	69,114

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	35	92.10	94.56	82.14	28.86	115.12	27.34	196.72	74.03 to 100.15	54,449	44,725
20	20	95.95	120.14	91.69	54.14	131.03	47.55	244.03	63.68 to 158.49	55,747	51,112
30	9	96.17	97.75	85.24	27.24	114.68	62.36	160.21	63.94 to 139.69	85,667	73,026
40	2	95.14	95.14	110.03	28.47	86.47	68.05	122.22	N/A	50,000	55,015
80	12	95.96	96.43	90.62	28.79	106.41	41.98	192.33	64.18 to 120.05	137,458	124,569

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	78	93.86	101.79	87.52	35.52	116.30	27.34	244.03	79.27 to 98.83	71,040	62,176
06											
07											

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	5	196.72	196.88	197.58	14.60	99.65	158.49	233.27	N/A	9,800	19,362
Less Than 30,000	20	149.54	146.84	134.92	29.48	108.83	58.50	244.03	103.05 to 183.42	18,656	25,170
__Ranges Excl. Low \$__											
Greater Than 4,999	78	93.86	101.79	87.52	35.52	116.30	27.34	244.03	79.27 to 98.83	71,040	62,176
Greater Than 15,000	73	92.10	95.27	86.54	30.97	110.09	27.34	244.03	78.11 to 97.14	75,235	65,108
Greater Than 30,000	58	83.31	86.25	84.10	27.98	102.56	27.34	192.33	73.10 to 93.43	89,104	74,936
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	5	196.72	196.88	197.58	14.60	99.65	158.49	233.27	N/A	9,800	19,362
15,000 TO 29,999	15	117.22	130.16	125.44	33.13	103.76	58.50	244.03	96.71 to 157.76	21,608	27,106
30,000 TO 59,999	20	85.41	93.14	93.87	26.88	99.22	51.85	192.33	73.37 to 93.43	44,072	41,373
60,000 TO 99,999	21	87.87	83.67	84.20	31.44	99.37	27.34	148.96	59.50 to 101.11	71,849	60,494
100,000 TO 149,999	9	76.53	81.18	79.12	24.11	102.60	41.98	120.05	56.03 to 97.80	119,806	94,795
150,000 TO 249,999	6	76.19	79.37	79.35	16.25	100.03	63.68	98.83	63.68 to 98.83	177,083	140,514
250,000 TO 499,999	2	88.03	88.03	86.70	29.16	101.53	62.36	113.69	N/A	318,500	276,130
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 GROUPING	20	Total	Increase	6%
VALUATION GROUPING	30	Total	Increase	11%
VALUATION GROUPING	80	Total	Increase	29%

What IF

From: Sorensen, Ruth
Sent: Thursday, April 13, 2017 11:23 AM
To: Salmon, Nancy
Cc: Hotz, Rob; Keetle, Steve
Subject: RE: Sheridan County

Commissioner Salmon –

Attached is the requested what-if for Sheridan County.

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, Nebraska 68509
PHONE 402-471-5962 / FAX 402-471-5993
ruth.sorensen@nebraska.gov

revenue.nebraska.gov/PAD

From: Salmon, Nancy
Sent: Thursday, April 13, 2017 10:49 AM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>
Subject: Sheridan County

Ms. Sorensen:

Please provide a What-If statistic for the residential class of real property in Sheridan County to take the assessed-to-sales ratio in valuation groupings:

Residential Valuation Grouping 20 assessed-to sales ratio from 90.52 to 96%,
Residential Valuation Grouping 30 assessed-to-sales ratio from 86.64% to 96% ,
Residential Valuation Grouping 80 assessed-to-sales ratio 80 from 74.39% to 96%.

Thank you,

Nancy J. Salmon, Commissioner
Nebraska Tax Equalization & Review Commission
PO Box 95108
Lincoln, NE 68509
Phone (402) 471-7723