

AGRICULTURAL

Type : Qualified

Number of Sales :	41	Median :	75	COV :	18.44	95% Median C.I. :	68.04 to 80.45
Total Sales Price :	25,327,740	Wgt. Mean :	72	STD :	13.83	95% Wgt. Mean C.I. :	67.66 to 75.73
Total Adj. Sales Price :	26,555,240	Mean :	75	Avg. Abs.Dev :	10.90	95% Mean C.I. :	70.75 to 79.21
Total Assessed Value :	19,037,838						
Avg. Adj. Sales Price :	647,689	COD :	14.59	MAX Sales Ratio :	106.01		
Avg. Assessed Value :	464,338	PRD :	104.59	MIN Sales Ratio :	43.98		

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>											
10/01/2013 To 12/31/2013	2	76.95	76.95	79.03	31.19	97.37	52.95	100.94	N/A	257,550	203,555
01/01/2014 To 03/31/2014	2	72.20	72.20	72.64	06.00	99.39	67.87	76.53	N/A	213,500	155,077
04/01/2014 To 06/30/2014											
07/01/2014 To 09/30/2014	4	80.13	82.15	84.17	06.56	97.60	74.72	93.61	N/A	324,147	272,824
10/01/2014 To 12/31/2014	5	63.14	65.19	65.29	04.55	99.85	61.50	70.54	N/A	936,434	611,433
01/01/2015 To 03/31/2015	9	70.84	75.03	69.81	13.66	107.48	60.47	106.01	61.06 to 83.87	980,822	684,714
04/01/2015 To 06/30/2015	4	62.07	59.70	60.51	14.16	98.66	43.98	70.66	N/A	710,343	429,827
07/01/2015 To 09/30/2015	2	81.15	81.15	88.45	22.00	91.75	63.30	99.00	N/A	397,500	351,571
10/01/2015 To 12/31/2015	1	77.13	77.13	77.13	100.00		77.13	77.13	N/A	340,000	262,254
01/01/2016 To 03/31/2016	5	80.93	83.30	80.82	08.60	103.07	74.41	98.99	N/A	616,000	497,866
04/01/2016 To 06/30/2016	3	85.30	84.44	80.80	06.59	104.50	75.59	92.44	N/A	580,017	468,653
07/01/2016 To 09/30/2016	4	72.43	74.50	71.11	17.55	104.77	60.95	92.18	N/A	502,640	357,423
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	8	77.80	78.36	80.79	13.29	96.99	52.95	100.94	52.95 to 100.94	279,836	226,070
10/01/2014 To 09/30/2015	20	68.13	70.12	67.90	13.62	103.27	43.98	106.01	62.72 to 70.84	857,297	582,102
10/01/2015 To 09/30/2016	13	80.93	80.38	77.92	10.52	103.16	60.95	98.99	74.41 to 92.18	551,586	429,787
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	11	70.54	72.63	69.60	10.55	104.35	61.50	93.61	62.72 to 81.20	582,342	405,329
01/01/2015 To 12/31/2015	16	69.80	72.09	69.10	15.52	104.33	43.98	106.01	61.06 to 80.45	800,236	552,946

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	16	73.33	77.80	72.01	15.64	108.04	60.47	106.01	68.04 to 86.20	975,979	702,835
2	25	74.72	73.18	71.23	14.09	102.74	43.98	98.99	63.30 to 79.06	437,583	311,699

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	5	68.22	74.00	68.07	17.78	108.71	57.84	99.00	N/A	1,247,154	848,894
1	3	68.22	76.65	70.22	17.72	109.16	62.72	99.00	N/A	1,277,457	896,990
2	2	70.04	70.04	64.64	17.42	108.35	57.84	82.23	N/A	1,201,700	776,752
<u>Dry</u>											
County	4	77.95	77.46	76.78	11.53	100.89	61.50	92.44	N/A	405,013	310,965
2	4	77.95	77.46	76.78	11.53	100.89	61.50	92.44	N/A	405,013	310,965
<u>Grass</u>											
County	4	67.68	64.60	64.52	17.94	100.12	43.98	79.06	N/A	268,993	173,550
2	4	67.68	64.60	64.52	17.94	100.12	43.98	79.06	N/A	268,993	173,550
<u>ALL</u>											
10/01/2013 To 09/30/2016	41	74.72	74.98	71.69	14.59	104.59	43.98	106.01	68.04 to 80.45	647,689	464,338

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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	11	68.93	75.97	70.34	17.42	108.00	57.84	106.01	60.47 to 99.00	1,238,825	871,435
1	9	68.93	77.29	71.57	17.37	107.99	60.47	106.01	62.72 to 99.00	1,247,074	892,476
2	2	70.04	70.04	64.64	17.42	108.35	57.84	82.23	N/A	1,201,700	776,752
<u>Dry</u>											
County	10	71.66	73.27	72.46	16.22	101.12	52.95	98.99	61.50 to 92.44	354,671	257,008
2	10	71.66	73.27	72.46	16.22	101.12	52.95	98.99	61.50 to 92.44	354,671	257,008
<u>Grass</u>											
County	4	67.68	64.60	64.52	17.94	100.12	43.98	79.06	N/A	268,993	173,550
2	4	67.68	64.60	64.52	17.94	100.12	43.98	79.06	N/A	268,993	173,550
<u>ALL</u>											
10/01/2013 To 09/30/2016	41	74.72	74.98	71.69	14.59	104.59	43.98	106.01	68.04 to 80.45	647,689	464,338

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

Commissioner Hotz –

Pursuant to your request, attached is the what-if for Thayer 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: Hotz, Rob

Sent: Monday, April 17, 2017 5:36 PM

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

Cc: Salmon, Nancy <nancy.salmon@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>;

Sopinski, Timothy <Timothy.Sopinski@nebraska.gov>

Subject: Thayer

Ms. Sorensen,

Please provide a what-if statistic adjusting the assessed-to-sale ratio of the 80% MLU Agricultural Dry subclass from 66.36% to 72%.

Thank you.

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