

AGRICULTURAL

Type : Qualified

Number of Sales :	55	Median :	72	COV :	19.34	95% Median C.I. :	66.81 to 75.65
Total Sales Price :	27,742,248	Wgt. Mean :	71	STD :	14.25	95% Wgt. Mean C.I. :	66.44 to 74.77
Total Adj. Sales Price :	27,419,748	Mean :	74	Avg. Abs. Dev :	10.67	95% Mean C.I. :	69.93 to 77.47
Total Assessed Value :	19,359,836						
Avg. Adj. Sales Price :	498,541	COD :	14.82	MAX Sales Ratio :	118.26		
Avg. Assessed Value :	351,997	PRD :	104.38	MIN Sales Ratio :	53.79		

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	5	75.49	73.09	69.95	07.93	104.49	63.20	83.61	N/A	764,749	534,941
01/01/2019 To 03/31/2019	7	67.79	74.13	72.46	15.42	102.30	58.83	98.40	58.83 to 98.40	503,036	364,505
04/01/2019 To 06/30/2019	2	75.30	75.30	76.82	20.21	98.02	60.08	90.51	N/A	200,000	153,633
07/01/2019 To 09/30/2019	2	70.41	70.41	69.60	02.76	101.16	68.47	72.35	N/A	322,320	224,339
<u>Study Yrs</u>											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	4	76.07	74.17	73.73	07.90	100.60	60.68	83.86	N/A	277,043	204,269
04/01/2020 To 06/30/2020	8	76.37	85.66	77.10	17.61	111.10	63.90	118.26	63.90 to 118.26	620,249	478,220
07/01/2020 To 09/30/2020	1	67.14	67.14	67.14		100.00	67.14	67.14	N/A	340,000	228,289
10/01/2020 To 12/31/2020	4	65.70	65.64	62.93	10.41	104.31	54.21	76.95	N/A	333,763	210,044
01/01/2021 To 03/31/2021	11	62.97	68.44	65.34	12.13	104.74	56.16	97.63	60.31 to 80.45	488,136	318,968
04/01/2021 To 06/30/2021	8	76.20	76.99	73.14	14.23	105.26	55.80	109.82	55.80 to 109.82	533,550	390,264
07/01/2021 To 09/30/2021	3	55.91	65.78	62.88	20.18	104.61	53.79	87.64	N/A	549,000	345,196
<u>Calendar Yrs</u>											
10/01/2018 To 09/30/2019	16	70.41	73.49	71.30	12.88	103.07	58.83	98.40	64.34 to 83.61	524,352	373,887
10/01/2019 To 09/30/2020	13	75.65	80.70	75.99	14.25	106.20	60.68	118.26	67.14 to 91.94	493,089	374,702
10/01/2020 To 09/30/2021	26	67.88	70.33	67.41	15.09	104.33	53.79	109.82	62.61 to 76.95	485,383	327,174
01/01/2019 To 12/31/2019	11	68.47	73.67	72.44	14.36	101.70	58.83	98.40	60.08 to 90.51	415,081	300,680
01/01/2020 To 12/31/2020	17	75.29	77.15	73.74	14.25	104.62	54.21	118.26	63.90 to 83.86	455,601	335,959

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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	55	72.00	73.70	70.61	14.82	104.38	53.79	118.26	66.81 to 75.65	498,541	351,997

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>_____ Dry _____</u>											
County	6	69.74	70.52	71.02	10.90	99.30	60.08	90.51	60.08 to 90.51	375,370	266,593
1	6	69.74	70.52	71.02	10.90	99.30	60.08	90.51	60.08 to 90.51	375,370	266,593
<u>_____ Grass _____</u>											
County	10	78.26	76.94	72.37	16.15	106.31	55.91	108.76	60.31 to 97.63	255,200	184,683
1	10	78.26	76.94	72.37	16.15	106.31	55.91	108.76	60.31 to 97.63	255,200	184,683
<u>_____ ALL _____</u>											
10/01/2018 To 09/30/2021	55	72.00	73.70	70.61	14.82	104.38	53.79	118.26	66.81 to 75.65	498,541	351,997

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	64.41	66.03	65.14	08.87	101.37	56.16	83.61	56.16 to 83.61	1,053,507	686,282
1	7	64.41	66.03	65.14	08.87	101.37	56.16	83.61	56.16 to 83.61	1,053,507	686,282
<u>_____ Dry _____</u>											
County	10	71.92	73.33	73.06	10.76	100.37	60.08	91.94	60.68 to 90.51	352,612	257,631
1	10	71.92	73.33	73.06	10.76	100.37	60.08	91.94	60.68 to 90.51	352,612	257,631
<u>_____ Grass _____</u>											
County	14	66.49	72.85	69.24	17.52	105.21	55.80	108.76	60.31 to 81.28	266,721	184,667
1	14	66.49	72.85	69.24	17.52	105.21	55.80	108.76	60.31 to 81.28	266,721	184,667
<u>_____ ALL _____</u>											
10/01/2018 To 09/30/2021	55	72.00	73.70	70.61	14.82	104.38	53.79	118.26	66.81 to 75.65	498,541	351,997

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	1	Total	Decrease	8.362%

What IF

Thompson, Joseph

From: Sorensen, Ruth
Sent: Monday, April 25, 2022 3:58 PM
To: Hotz, Rob
Cc: Keetle, Steve; Kuhn, Jim; Thompson, Joseph; webcoassr@hotmail.com
Subject: RE: Webster County
Attachments: Webster Ag Decrease 8.362%.pdf

Commissioner Hotz,

Attached is the requested what-if.

Please let me know if you have any questions.

Thank you!

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: Hotz, Rob <rob.hotz@nebraska.gov>
Sent: Monday, April 25, 2022 3:09 PM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>; webcoassr@hotmail.com
Subject: RE: Webster County

Ms. Sorensen,

Ms. Sorensen,

Please provide a what-if statistic adjusting the 55 ag sales of Webster County by a decrease of 8.362%.

From: Hotz, Rob

Sent: Monday, April 25, 2022 12:11 PM

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

Cc: Keetle, Steve (Steve.Keetle@nebraska.gov) <Steve.Keetle@nebraska.gov>; Jim Kuhn <jim.kuhn@nebraska.gov>;
Thompson, Joseph <joseph.thompson@nebraska.gov>; webcoassr@hotmail.com

Subject: Webster County

Ms. Sorensen,

Please provide a what-if statistic adjusting the 55 ag sales of Webster County by a decrease of 9.164%.

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