I've done some looking at these Market Areas and just want to have you bring to the attention of the TERC Commission:

Market Area 2 has 1531 total AG parcels. 523,476.97 acres are GRASS. How can 11 sales over a 3 year period show an accurate market value that warrants any adjustments? Especially as large as they are suggesting? I already did a 13% increase.

The same is true for Market Area 3. It has 1662 total AG parcels. 313,167.16 GRASS acres. I have already done a 15% increase on the top LCG soils & a 18% increase on the lower class soils. These acre figures come right off my 2017 abstract submitted 3-20-2017. Does the TERC Commission realize how big of a County I have and how few sales to justify warranting the additional large adjustments they are considering?? I am VERY equalized with my bordering counties!!
There has been another request from Commissioner Hotz. Attached are the what-ifs that were provided to him.

Again, 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: Sorensen, Ruth  
Sent: Tuesday, April 18, 2017 11:07 AM  
To: Hotz, Rob <rob.hotz@nebraska.gov>  
Cc: Salmon, Nancy <nancy.salmon@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Sopinski, Timothy <Timothy.Sopinski@nebraska.gov>  
Subject: RE: Lincoln

Commissioner Hotz –

Pursuant to your request, attached are the two what-ifs for Lincoln County.

Please let me know if you have any questions.

Ruth A. Sorensen  
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From: Hotz, Rob  
Sent: Tuesday, April 18, 2017 10:24 AM  
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: Lincoln
Ms. Sorensen,

Please provide two separate substats:

1. Agricultural 80% MLU Market Area 2, 18 sales
2. Agricultural 80% MLU Market Area 3, 11 sales

Thank you.

Robert W. Hotz, Commissioner
Nebraska Tax Equalization & Review Commission
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