Mares, Beth

From: Julie J. Stenger <stengejj@co.lincoln.ne.us>
Sent: Thursday, April 27, 2017 1:39 PM
To: Mares, Beth
Cc: Albro, Pat
Subject: Lincoln County 2017 Show Cause Hearing Exhibits submitted
Attachments: 2017 show cause hearing 1-26.pdf; 2017 show cause hearing 1a-5a.pdf

Beth,

Attached are exhibits I would like to submit for the 2017 Lincoln County Show Cause Hearing on Monday, May 1,2017. Thanks. There will be more coming later. Please let me know that you get these. Thank-you!

Julie Stenger
Lincoln County Assessor
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EXHIBIT
2017 Equal.
154
32pp.

2017 AG LAND VALUES-LINCOLN COUNTY (overall county 69%- was 68%)

MARKET AREA 1 (71%)		(was 71%)			MARKET AREA 2 (57%)		(was 51%)	MARKET AREA 3 (71%)		(was 72%)	MARKET AREA 4 (69%)		(was 59%)
		AG		100%			AG			AG			AG
CODE	LCG	VALUE	CODE	MARKET	CODE	LCG	VALUE	CODE	LCG	VALUE	CODE	LCG	VALUE
IRRIGATED					**IRRIGATED**			**IRRIGATED**			**IRRIGATED**		
1100	1A1	4875	1105	6865	1120	1A1	2500	1130	1A1	3860	1140	1A1	2835
1200	1A	4875	1205	6865	1220	1A	2500	1230	1A	3860	1240	1A	2835
1300	2A1	4875	1305	6865	1320	2A1	2500	1330	2A1	3860	1340	2A1	2835
1400	2A	4875	1405	6865	1420	2A	2500	1430	2A	3860	1440	2A	2835
1500	3A1	4150	1505	5845	1520	3A1	2500	1530	3A1	3860	1540	3A1	2835
1600	3A	4150	1605	5845	1620	3A	2500	1630	3A	3860	1640	3A	2835
1700	4A1	4150	1705	5845	1720	4A1	2500	1730	4A1	3860	1740	4A1	2835
1800	4A	4150	1805	5845	1820	4A	2500	1830	4A	3860	1840	4A	2835
DRYCROP LAND					**DRYCROP LAND**			**DRYCROP LAND**			**DRYCROP LAND**		
2100	1D1	1800	2105	2535	2120	1D1	1300	2130	1D1	1350	2140	1D1	1300
2200	1D	1800	2205	2535	2220	1D	1300	2230	1D	1350	2240	1D	1300
2300	2D1	1800	2305	2535	2320	2D1	1300	2330	2D1	1350	2340	2D1	1300
2400	2D	1800	2405	2535	2420	2D	1300	2430	2D	1350	2440	2D	1300
2500	3D1	1800	2505	2535	2520	3D1	1300	2530	3D1	1350	2540	3D1	1300
2600	3D	1800	2605	2535	2620	3D	1300	2630	3D	1350	2640	3D	1300
2700	4D1	1800	2705	2535	2720	4D1	1300	2730	4D1	1350	2740	4D1	1300
2800	4D	1800	2805	2535	2820	4D	1300	2830	4D	1350	2840	4D	1300
GRASS					**GRASS**			**GRASS**			**GRASS**		
3100	1G1	1200	3105	1690	5100	1G1	595	4100	1G1	720	6100	1G1	690
3200	1G	1200	3205	1690	5200	1G	595	4200	1G	720	6200	1G	690
3300	2G1	1200	3305	1690	5300	2G1	595	4300	2G1	720	6300	2G1	690
3400	2G	1200	3405	1690	5400	2G	595	4400	2G	720	6400	2G	690
3500	3G1	1200	3505	1690	5500	3G1	595	4500	3G1	720	6500	3G1	690
3600	3G	1025	3605	1445	5600	3G	525	4600	3G	635	6600	3G	625
3700	4G1	1025	3705	1445	5700	4G1	525	4700	4G1	635	6700	4G1	625
3800	4G	1025	3805	1445	5800	4G	525	4800	4G	635	6800	4G	625
IRR. GRASS- 1					**IRR. GRASS- 2**			**IRR. GRASS- 3**			**IRR. GRASS- 4**		
		1895		2670			865			930			970

ACCRETIONS		ACCRETIONS		SPEC VAL		ROADS		CANAL		WASTE-ALL AREAS	
8400 (AG) 71%	2130	71000 (ALL REC-NO AG) 100%	3000	(AG-ACCR)	1025	10100	0	8205	0	8200	355
8405 (REC W/ AG-100%)	3000										
WETLAND RESERVE- OR	**(WRP)**	**FEEDLOTS**		**GRAVEL PITS**							
8430 (ACCR. WRP)	2130	8450	1500	9215 ACTIVE- 1320		9216 INACTIVE- 2130					
8425 (AG WRP)	1445										

(1515) (2500) (3860) (2835) (1800) (1300) (1350) (1300) (1135) (570) (690) (665)

-4% -4% -6% +13% +13% -3% +15% +18%

2

1a

2016 AG LAND VALUES (overall county 71%)

(was 53%)

MARKET AREA 1 (70%)

CODE	LCG	AG VALUE	CODE	100% MARKET
IRRIGATED				
1100	1A1	4875	1105	6965
1200	1A	4875	1205	6965
1300	2A1	4875	1305	6965
1400	2A	4875	1405	6965
1500	3A1	4150	1505	5930
1600	3A	4150	1605	5930
1700	4A1	4150	1705	5930
1800	4A	4150	1805	5930
DRYCROP LAND				
2100	1D1	1875	2105	2680
2200	1D	1875	2205	2680
2300	2D1	1875	2305	2680
2400	2D	1875	2405	2680
2500	3D1	1875	2505	2680
2600	3D	1875	2605	2680
2700	4D1	1875	2705	2680
2800	4D	1875	2805	2680
GRASS				
3100	1G1	1200	3105	1715
3200	1G	1200	3205	1715
3300	2G1	1200	3305	1715
3400	2G	1200	3405	1715
3500	3G1	1200	3505	1715
3600	3G	1025	3605	1465
3700	4G1	1025	3705	1465
3800	4G	1025	3805	1465
IRR. GRASS- 1		1800		2555

(1515) 0 (1875) 0 (1125)

MARKET AREA 2 (59%)

CODE	LCG	AG VALUE
IRRIGATED		
1120	1A1	2500
1220	1A	2500
1320	2A1	2500
1420	2A	2500
1520	3A1	2500
1620	3A	2500
1720	4A1	2500
1820	4A	2500
DRYCROP LAND		
2120	1D1	1350
2220	1D	1350
2320	2D1	1350
2420	2D	1350
2520	3D1	1350
2620	3D	1350
2720	4D1	1350
2820	4D	1350
GRASS		
5100	1G1	525
5200	1G	525
5300	2G1	525
5400	2G	525
5500	3G1	525
5600	3G	465
5700	4G1	465
5800	4G	465
IRR. GRASS- 2		705

(2500) 0 (1350) 35% (525) 24%

MARKET AREA 3 (72%)

CODE	LCG	AG VALUE
IRRIGATED		
1130	1A1	3990
1230	1A	3990
1330	2A1	3990
1430	2A	3990
1530	3A1	3990
1630	3A	3990
1730	4A1	3990
1830	4A	3990
DRYCROP LAND		
2130	1D1	1430
2230	1D	1430
2330	2D1	1430
2430	2D	1430
2530	3D1	1430
2630	3D	1430
2730	4D1	1430
2830	4D	1430
GRASS		
4100	1G1	720
4200	1G	720
4300	2G1	720
4400	2G	720
4500	3G1	720
4600	3G	635
4700	4G1	635
4800	4G	635
IRR. GRASS- 3		940

(3990) 5% (1430) 15% (600)

MARKET AREA 4 (69%)

CODE	LCG	AG VALUE
IRRIGATED		
1140	1A1	2835
1240	1A	2835
1340	2A1	2835
1440	2A	2835
1540	3A1	2835
1640	3A	2835
1740	4A1	2835
1840	4A	2835
DRYCROP LAND		
2140	1D1	1300
2240	1D	1300
2340	2D1	1300
2440	2D	1300
2540	3D1	1300
2640	3D	1300
2740	4D1	1300
2840	4D	1300
GRASS		
6100	1G1	600
6200	1G	600
6300	2G1	600
6400	2G	600
6500	3G1	600
6600	3G	530
6700	4G1	530
6800	4G	530
IRR. GRASS- 4		840

(2835) 5% (1300) 18% (510) 20%

ACCRETIONS

8400 (AG) 70% 2100
8405 (REC W/ AG-100%) 3000

WETLAND RESERVE- OR (WRP)

8430 (ACCR. WRP) 2100
8425 (AG WRP) 1465

ACCRETIONS

71000 (ALL REC-NO AG) 100% 3000

FEEDLOTS

8450 1500

SPEC VAL

(AG-ACCR) 1025

GRAVEL PITS

9215 ACTIVE- 1320 INACTIVE- 2100

ROADS

10100 0

CANAL

8205 0

WASTE-ALL AREAS

8200 335

3

2a

LINCOLN COUNTY AGLAND VALUES 2015 (overall county 72%)

MARKET AREA 1 (72%)			MARKET AREA 2 (71%)			MARKET AREA 3 (71%)			MARKET AREA 4 (73%)		
CODE	LCG	VALUE	CODE	LCG	VALUE	CODE	LCG	VALUE	CODE	LCG	VALUE
IRRIGATED			**IRRIGATED**			**IRRIGATED**			**IRRIGATED**		
1100	1A1	4220	1120	1A1	2500	1130	1A1	3800	1140	1A1	2700
1200	1A	4220	1220	1A	2500	1230	1A	3800	1240	1A	2700
1300	2A1	4220	1320	2A1	2500	1330	2A1	3800	1340	2A1	2700
1400	2A	4220	1420	2A	2500	1430	2A	3800	1440	2A	2700
1500	3A1	4050	1520	3A1	2500	1530	3A1	3800	1540	3A1	2700
1600	3A	4050	1620	3A	2500	1630	3A	3800	1640	3A	2700
1700	4A1	4050	1720	4A1	2500	1730	4A1	3800	1740	4A1	2700
1800	4A	4050	1820	4A	2500	1830	4A	3800	1840	4A	2700
DRYCROP LAND			**DRYCROP LAND**			**DRYCROP LAND**			**DRYCROP LAND**		
2100	1D1	1875	2120	1D1	1000	2130	1D1	1300	2140	1D1	1180
2200	1D	1875	2220	1D	1000	2230	1D	1300	2240	1D	1180
2300	2D1	1875	2320	2D1	1000	2330	2D1	1300	2340	2D1	1180
2400	2D	1875	2420	2D	1000	2430	2D	1300	2440	2D	1180
2500	3D1	1875	2520	3D1	1000	2530	3D1	1300	2540	3D1	1180
2600	3D	1875	2620	3D	1000	2630	3D	1300	2640	3D	1180
2700	4D1	1875	2720	4D1	1000	2730	4D1	1300	2740	4D1	1180
2800	4D	1875	2820	4D	1000	2830	4D	1300	2840	4D	1180
GRASS			**GRASS**			**GRASS**			**GRASS**		
3100	1G1	1200	5100	1G1	425	4100	1G1	625	6100	1G1	500
3200	1G	1200	5200	1G	425	4200	1G	625	6200	1G	500
3300	2G1	1200	5300	2G1	425	4300	2G1	625	6300	2G1	500
3400	2G	1200	5400	2G	425	4400	2G	625	6400	2G	500
3500	3G1	1200	5500	3G1	425	4500	3G1	625	6500	3G1	500
3600	3G	1025	5600	3G	375	4600	3G	550	6600	3G	440
3700	4G1	1025	5700	4G1	375	4700	4G1	550	6700	4G1	440
3800	4G	1025	5800	4G	375	4800	4G	550	6800	4G	440
IRR. GRASS- 1			**IRR. GRASS- 2**			**IRR. GRASS- 3**			**IRR. GRASS- 4**		
		1650			565			800			690

ACCRETIONS			ACCRETIONS			SPEC VAL		ROADS		CANAL		WASTE - ALL	AREAS
8400 (AG)	72%	1945	71000 (REC)	100%	2700	1025		10100	0	8205	0	8200	300

WETLANDS - OR (WRP)		FEEDLOTS		GRAVEL PITS			
8430 (ACCR. WRP)	2025	8450	1500	9215	ACTIVE- 1320	INACTIVE-	1945
8425 (AG. WRP)	1135						

4

3a

Overall 76%

* must be 69-75%

LINCOLN COUNTY AGLAND VALUES 2014

MARKET AREA 1			MARKET AREA 2			MARKET AREA 3			MARKET AREA 4			MARKET AREA 5		
70% was 56%			70% was 58%			71% was 54%			73% was 67%			71% was 54%		
CODE	LCG	VALUE	CODE	LCG	VALUE	CODE	LCG	VALUE	CODE	LCG	VALUE	CODE	LCG	VALUE
IRRIGATED			**IRRIGATED**			**IRRIGATED**			**IRRIGATED**			**IRRIGATED**		
1100	1A1	2925	1120	1A1	1800	1130	1A1	3050	1140	1A1	2300	1150	1A1	3050
1200	1A	2925	1220	1A	1800	1230	1A	3050	1240	1A	2300	1250	1A	3050
1300	2A1	2925	1320	2A1	1800	1330	2A1	3050	1340	2A1	2300	1350	2A1	3050
1400	2A	2925 19%	1420	2A	1800	1430	2A	3050	1440	2A	2300	1450	2A	3050
1500	3A1	2800	1520	3A1	1800	1530	3A1	3050	1540	3A1	2300	1550	3A1	3050
1600	3A	2800 28%	1620	3A	1800 23%	1630	3A	3050	1640	3A	2300 48%	1650	3A	3050 53%
1700	4A1	2800	1720	4A1	1800	1730	4A1	3050	1740	4A1	2300	1750	4A1	3050
1800	4A	2800	1820	4A	1800	1830	4A	3050	1840	4A	2300	1850	4A	3050
DRYCROP LAND			**DRYCROP LAND**			**DRYCROP LAND**			**DRYCROP LAND**			**DRYCROP LAND**		
2100	1D1	1500	2120	1D1	775	2130	1D1	1130	2140	1D1	1020	2150	1D1	1130
2200	1D	1500	2220	1D	775	2230	1D	1130	2240	1D	1020	2250	1D	1130
2300	2D1	1500	2320	2D1	775	2330	2D1	1130	2340	2D1	1020	2350	2D1	1130
2400	2D	1500 60%	2420	2D	775	2430	2D	1130	2440	2D	1020	2450	2D	1130
2500	3D1	1500	2520	3D1	775	2530	3D1	1130	2540	3D1	1020	2550	3D1	1130
2600	3D	1500	2620	3D	775 61%	2630	3D	1130 56%	2640	3D	1020 63%	2650	3D	1130 77%
2700	4D1	1500	2720	4D1	775	2730	4D1	1130	2740	4D1	1020	2750	4D1	1130
2800	4D	1500	2820	4D	775	2830	4D	1130	2840	4D	1020	2850	4D	1130
GRASS			**GRASS**			**GRASS**			**GRASS**			**GRASS**		
3100	1G1	975	5100	1G1	360	4100	1G1	465	6100	1G1	475	6910	1G1	465
3200	1G	975	5200	1G	360	4200	1G	465	6200	1G	475	6920	1G	465
3300	2G1	975	5300	2G1	360	4300	2G1	465	6300	2G1	475	6930	2G1	465
3400	2G	975 11%	5400	2G	360 13%	4400	2G	465 13%	6400	2G	475 13%	6940	2G	465 13%
3500	3G1	975	5500	3G1	360	4500	3G1	465	6500	3G1	475	6950	3G1	465
3600	3G	950	5600	3G	320	4600	3G	385	6600	3G	425	6960	3G	385
3700	4G1	950 12%	5700	4G1	320 10%	4700	4G1	385 17%	6700	4G1	425 12%	6970	4G1	385 31%
3800	4G	950	5800	4G	320	4800	4G	385	6800	4G	425	6980	4G	385
IRR. GRASS- 1		1470	**IRR. GRASS- 2**		495	**IRR. GRASS- 3**		595	**IRR. GRASS- 4**		655	**IRR. GRASS- 5**		595
ACCRETIONS			71000 **ACCRETIONS**			**SPEC VAL**			**ROADS**		**CANAL**	**WASTE - ALL**		**AREAS**
8400 (AG)		2025	~~9820~~ (REC)		2700	(AG)	950		10100	0	8205 0	8200		250
WETLANDS - OR (WRP)			**FEEDLOTS**			**GRAVEL PITS**								
8430 (ACCR. WRP)		2700 2025	8450		1500	9215	ACTIVE- 1320	INACTIVE- 2025						
8425 (AG. WRP)		1125												

5

4a

overall 42%

* must be 69-75%

2013 AG LAND VALUES

MARKET AREA 1			MARKET AREA 2			MARKET AREA 3			MARKET AREA 4			MARKET AREA 5		
74% was 69			73% was 60			69% was 37			72% was 66			72% was 44		
CODE	LCG	VALUE	CODE	LCG	VALUE	CODE	LCG	VALUE	CODE	LCG	VALUE	CODE	LCG	VALUE
IRRIGATED			**IRRIGATED**			**IRRIGATED**			**IRRIGATED**			**IRRIGATED**		
1100	1A1	2450	1120	1A1	1350	1130	1A1	2100	1140	1A1	1700 24%	1150	1A1	2000
1200	1A	2450	1220	1A	1350	1230	1A	2100	1240	1A	1700	1250	1A	2000
1300	2A1	2450	1320	2A1	1350	1330	2A1	2100	1340	2A1	1700	1350	2A1	2000
1400	2A	2450	1420	2A	1350	1430	2A	2100	1440	2A	1700	1450	2A	2000
1500	3A1	2330 15%	1520	3A1	1350 14%	1530	3A1	2100 40%	1540	3A1	1625	1550	3A1	2000 36%
1600	3A	2330	1620	3A	1350	1630	3A	2100	1640	3A	1625	1650	3A	2000
1700	4A1	2330	1720	4A1	1350	1730	4A1	2100	1740	4A1	1625 23%	1750	4A1	2000
1800	4A	2330	1820	4A	1350	1830	4A	2100	1840	4A	1625	1850	4A	2000
DRYCROP LAND			**DRYCROP LAND**			**DRYCROP LAND**			**DRYCROP LAND**			**DRYCROP LAND**		
2100	1D1	935	2120	1D1	480	2130	1D1	725	2140	1D1	625	2150	1D1	640
2200	1D	935	2220	1D	480	2230	1D	725	2240	1D	625	2250	1D	640
2300	2D1	935	2320	2D1	480	2330	2D1	725	2340	2D1	625 25%	2350	2D1	640
2400	2D	935	2420	2D	480	2430	2D	725	2440	2D	625	2450	2D	640
2500	3D1	935	2520	3D1	480	2530	3D1	725	2540	3D1	625	2550	3D1	640
2600	3D	935 25%	2620	3D	480 10%	2630	3D	725 24%	2640	3D	625	2650	3D	640 28%
2700	4D1	935	2720	4D1	480	2730	4D1	725	2740	4D1	625	2750	4D1	640
2800	4D	935	2820	4D	480	2830	4D	725	2840	4D	625	2850	4D	640
GRASS			**GRASS**			**GRASS**			**GRASS**			**GRASS**		
3100	1G1	880	5100	1G1	320	4100	1G1	410	6100	1G1	420	6910	1G1	410
3200	1G	880	5200	1G	320 7%	4200	1G	410 3%	6200	1G	420 5%	6920	1G	410 3%
3300	2G1	880	5300	2G1	320	4300	2G1	410	6300	2G1	420	6930	2G1	410
3400	2G	880	5400	2G	320	4400	2G	410	6400	2G	420	6940	2G	410
3500	3G1	880 0%	5500	3G1	320	4500	3G1	410	6500	3G1	420	6950	3G1	410
3600	3G	850	5600	3G	290	4600	3G	330	6600	3G	380	6960	3G	295
3700	4G1	850	5700	4G1	290 4%	4700	4G1	330 14%	6700	4G1	380 0	6970	4G1	295 5%
3800	4G	850	5800	4G	290	4800	4G	330	6800	4G	380	6980	4G	295
IRR. GRASS- 1			**IRR. GRASS- 2**			**IRR. GRASS- 3**			**IRR. GRASS- 4**			**IRR. GRASS- 5**		
		1210			420			510			555			480
ACCRETIONS			**ACCRETIONS**			**SPEC VAL**			**ROADS**		**CANAL**	**WASTE - (50% OF THE AVERAGE OF THE LOWEST GRASS VALUES OF ALL MKT AREAS)**		
8400	(AG)	2025	9820	(REC)	2700	(AG)	850		10100	0	8205 0			
												8200	215	
WETLAND RESERVE OR		**(WRP)**	**FEEDLOTS**			**GRAVEL PITS**								
8430	(ACCR. WRP)	2025	8450		1500	9215	ACTIVE- 1320	INACTIVE-	2025					
8425	(AG WRP)	1135												

5a

* E-mail exhibit #144
Corrections

Niederklein, Derrick

From: Sorensen, Ruth
Sent: Tuesday, April 18, 2017 1:16 PM
To: Niederklein, Derrick
Subject: FW: Lincoln

From: Julie J. Stenger [mailto:stengejj@co.lincoln.ne.us]
Sent: Tuesday, April 18, 2017 11:25 AM
To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>
Subject: RE: Lincoln

Ruth,

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~~ 18 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!!

→ 11 Sales
No change in grass value from 2016 to 2017.

Julie Stenger
Lincoln County Assessor
301 North Jeffers, Rm. 110A
North Platte, Ne. 69101
308-535-3573
Fax: 308-535-3578
stengejj@co.lincoln.ne.us

From: Sorensen, Ruth [mailto:ruth.sorensen@nebraska.gov]
Sent: Tuesday, April 18, 2017 11:10 AM
To: Julie J. Stenger <stengejj@co.lincoln.ne.us>
Cc: Albro, Pat <pat.albro@nebraska.gov>; Niederklein, Derrick <derrick.niederklein@nebraska.gov>; Dix, Larry <larrydix@nacone.org>
Subject: FW: Lincoln

Hello again Julie!

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 questons!

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
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: 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
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

Lincoln County 2017 Average Acre Value Comparison

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Lincoln	1	1,200	1,200	1,200	1,200	1,200	1,025	1,025	994	**1,039**
Keith	3	555	555	525	525	495	495	480	480	**497**
Dawson	1	n/a	1,665	1,430	1,295	1,240	1,140	1,110	1,100	**1,142**
Lincoln	2	762	762	762	762	762	672	672	672	**672**
Keith	1	n/a	540	n/a	505	460	460	450	450	**450**
McPherson	1	n/a	n/a	450	450	n/a	450	450	450	**450**
Logan	1	525	525	525	525	525	526	527	525	**525**
Custer	4	n/a	1,070	1,065	1,065	1,060	1,060	987	854	**901**
Lincoln	3	806	806	806	806	806	730	730	703	**714**
Hayes	1	490	490	490	490	490	490	490	490	**490**
Chase	1	1,666	867	1,013	744	794	812	671	653	**692**
Perkins	1	n/a	650	650	650	650	650	650	650	**650**
Keith	3	555	555	525	525	495	495	480	480	**497**
Lincoln	4	690	690	690	690	690	625	625	625	**631**
Dawson	2	n/a	1,085	980	845	845	n/a	615	615	**679**
Frontier	1	650	650	650	650	650	650	650	650	**650**

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

If values were increased
by 28% in area 2 +
12% in area 3

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Lincoln County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Lincoln	1	4,829	4,870	4,872	4,864	4,146	4,075	4,095	3,995	**4,532**
Keith	3	4,355	4,355	4,025	4,025	3,840	3,840	3,840	3,840	**4,168**
Dawson	1	n/a	5,365	4,975	4,497	4,055	3,774	3,546	3,300	**4,953**
Lincoln	2	2,500	2,500	2,473	2,500	2,500	2,466	2,491	2,490	**2,490**
Keith	1	n/a	2,101	n/a	2,100	2,100	2,100	2,100	2,100	**2,100**
McPherson	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	**2,100**
Logan	1	3,740	3,740	3,600	3,460	2,955	2,955	2,600	2,485	**3,094**
Custer	4	n/a	4,866	4,457	3,762	3,481	3,365	3,154	2,957	**3,997**
Lincoln	3	n/a	3,814	3,860	3,860	3,856	3,731	3,844	3,801	**3,831**
Hayes	1	3,240	3,240	2,905	2,905	2,745	2,745	2,550	2,550	**2,958**
Chase	1	4,445	4,445	4,445	4,445	4,190	4,190	4,190	4,190	**4,312**
Perkins	1	n/a	3,960	3,953	3,828	3,868	3,707	3,752	3,746	**3,872**
Keith	3	4,355	4,355	4,025	4,025	3,840	3,840	3,840	3,840	**4,168**
Lincoln	4	2,835	2,816	2,579	2,835	2,759	2,835	2,573	2,682	**2,752**
Dawson	2	n/a	3,620	3,500	2,915	2,037	n/a	1,510	1,480	**3,309**
Frontier	1	3,300	3,298	3,225	3,237	3,200	3,200	3,148	3,084	**3,268**

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Lincoln	1	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,797	**1,800**
Keith	3	1,540	1,540	1,430	1,430	1,325	1,325	1,295	1,295	**1,472**
Dawson	1	n/a	2,450	2,205	2,010	1,995	1,799	1,555	1,540	**1,996**
Lincoln	2	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	**1,300**
Keith	1	n/a	625	n/a	625	600	600	600	600	**608**
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	**725**
Logan	1	1,625	1,625	1,560	1,560	1,440	1,440	1,210	1,210	**1,441**
Custer	4	n/a	2,095	1,910	1,610	1,495	1,445	1,355	1,275	**1,665**
Lincoln	3	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	**1,350**
Hayes	1	1,380	1,380	1,240	1,240	1,195	1,195	1,130	1,130	**1,316**
Chase	1	1,520	1,520	1,520	1,520	1,400	1,400	1,320	1,320	**1,481**
Perkins	1	n/a	1,475	1,475	1,375	1,375	1,375	1,295	1,295	**1,424**
Keith	3	1,540	1,540	1,430	1,430	1,325	1,325	1,295	1,295	**1,472**
Lincoln	4	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	**1,300**
Dawson	2	n/a	1,675	1,550	1,345	1,220	n/a	960	890	**1,295**
Frontier	1	1,700	1,700	1,650	1,650	1,600	1,600	1,550	1,550	**1,670**

in R+D before adj

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Lincoln	1	1,200	1,200	1,200	1,200	1,200	1,025	1,025	994	**1,039**
Keith	3	555	555	525	525	495	495	480	480	**497**
Dawson	1	n/a	1,665	1,430	1,295	1,240	1,140	1,110	1,100	**1,142**
Lincoln	2	595	595	595	595	595	525	525	524	**525**
Keith	1	n/a	540	n/a	505	460	460	450	450	**450**
McPherson	1	n/a	n/a	450	450	n/a	450	450	450	**450**
Logan	1	525	525	525	525	525	526	527	525	**525**
Custer	4	n/a	1,070	1,065	1,065	1,060	1,060	987	854	**901**
Lincoln	3	720	720	720	720	720	635	635	628	**638**
Hayes	1	490	490	490	490	490	490	490	490	**490**
Chase	1	1,666	867	1,013	744	794	812	671	653	**692**
Perkins	1	n/a	650	650	650	650	650	650	650	**650**
Keith	3	555	555	525	525	495	495	480	480	**497**
Lincoln	4	690	690	690	690	690	625	625	625	**631**
Dawson	2	n/a	1,085	980	845	845	n/a	615	615	**679**
Frontier	1	650	650	650	650	650	650	650	650	**650**

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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Lincoln County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Lincoln	1	4,829	4,870	4,872	4,864	4,146	4,075	4,095	3,995	**4,532**
Keith	3	4,355	4,355	4,025	4,025	3,840	3,840	3,840	3,840	**4,168**
Dawson	1	n/a	5,365	4,975	4,497	4,055	3,774	3,546	3,300	**4,953**
Lincoln	2	2,500	2,500	2,473	2,500	2,500	2,466	2,491	2,490	**2,490**
Keith	1	n/a	2,101	n/a	2,100	2,100	2,100	2,100	2,100	**2,100**
McPherson	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	**2,100**
Logan	1	3,740	3,740	3,600	3,460	2,955	2,955	2,600	2,485	**3,094**
Custer	4	n/a	4,866	4,457	3,762	3,481	3,365	3,154	2,957	**3,997**
Lincoln	3	n/a	3,814	3,860	3,860	3,856	3,731	3,844	3,801	**3,831**
Hayes	1	3,240	3,240	2,905	2,905	2,745	2,745	2,550	2,550	**2,958**
Chase	1	4,445	4,445	4,445	4,445	4,190	4,190	4,190	4,190	**4,312**
Perkins	1	n/a	3,960	3,953	3,828	3,868	3,707	3,752	3,746	**3,872**
Keith	3	4,355	4,355	4,025	4,025	3,840	3,840	3,840	3,840	**4,168**
Lincoln	4	2,835	2,816	2,579	2,835	2,759	2,835	2,573	2,682	**2,752**
Dawson	2	n/a	3,620	3,500	2,915	2,037	n/a	1,510	1,480	**3,309**
Frontier	1	3,300	3,298	3,225	3,237	3,200	3,200	3,148	3,084	**3,268**

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Lincoln	1	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,797	**1,800**
Keith	3	1,540	1,540	1,430	1,430	1,325	1,325	1,295	1,295	**1,472**
Dawson	1	n/a	2,450	2,205	2,010	1,995	1,799	1,555	1,540	**1,996**
Lincoln	2	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	**1,300**
Keith	1	n/a	625	n/a	625	600	600	600	600	**608**
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	**725**
Logan	1	1,625	1,625	1,560	1,560	1,440	1,440	1,210	1,210	**1,441**
Custer	4	n/a	2,095	1,910	1,610	1,495	1,445	1,355	1,275	**1,665**
Lincoln	3	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	**1,350**
Hayes	1	1,380	1,380	1,240	1,240	1,195	1,195	1,130	1,130	**1,316**
Chase	1	1,520	1,520	1,520	1,520	1,400	1,400	1,320	1,320	**1,481**
Perkins	1	n/a	1,475	1,475	1,375	1,375	1,375	1,295	1,295	**1,424**
Keith	3	1,540	1,540	1,430	1,430	1,325	1,325	1,295	1,295	**1,472**
Lincoln	4	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	**1,300**
Dawson	2	n/a	1,675	1,550	1,345	1,220	n/a	960	890	**1,295**
Frontier	1	1,700	1,700	1,650	1,650	1,600	1,600	1,550	1,550	**1,670**

4 yr. study

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56 - Lincoln COUNTY

PAD 2018 Draft Statistics Using 2017 Values

What IF Stat Page: 1

AGRICULTURAL

Type : Qualified

Number of Sales :	24	Median :	75	COV :	33.59	95% Median C.I. :	52.50 to 87.77
Total Sales Price :	22,880,154	Wgt. Mean :	71	STD :	25.28	95% Wgt. Mean C.I. :	55.10 to 86.40
Total Adj. Sales Price :	22,880,154	Mean :	75	Avg.Abs.Dev :	21.67	95% Mean C.I. :	64.59 to 85.95
Total Assessed Value :	16,187,720						
Avg. Adj. Sales Price :	953,340	COD :	28.72	MAX Sales Ratio :	123.71		
Avg. Assessed Value :	674,488	PRD :	106.39	MIN Sales Ratio :	46.81		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2013 To 12/31/2013	4	105.59	96.85	107.68	25.30	89.94	52.50	123.71	N/A	301,220	324,368
01/01/2014 To 03/31/2014	2	104.52	104.52	104.25	04.04	100.26	100.30	108.73	N/A	431,259	449,570
04/01/2014 To 06/30/2014	2	79.28	79.28	81.65	39.43	97.10	48.02	110.53	N/A	211,900	173,015
07/01/2014 To 09/30/2014	1	98.34	98.34	98.34		100.00	98.34	98.34	N/A	168,863	166,060
10/01/2014 To 12/31/2014	4	51.51	52.50	51.13	06.10	102.68	48.80	58.18	N/A	2,127,831	1,088,055
01/01/2015 To 03/31/2015	1	52.17	52.17	52.17		100.00	52.17	52.17	N/A	240,000	125,210
04/01/2015 To 06/30/2015											
07/01/2015 To 09/30/2015	1	50.40	50.40	50.40		100.00	50.40	50.40	N/A	500,000	252,000
10/01/2015 To 12/31/2015	1	56.58	56.58	56.58		100.00	56.58	56.58	N/A	368,000	208,200
01/01/2016 To 03/31/2016											
04/01/2016 To 06/30/2016	2	51.02	51.02	53.00	08.25	96.26	46.81	55.22	N/A	402,500	213,333
07/01/2016 To 09/30/2016											
10/01/2016 To 12/31/2016											
01/01/2017 To 03/31/2017	6	81.90	80.31	82.84	03.85	96.95	71.46	83.66	71.46 to 83.66	1,632,628	1,352,454
04/01/2017 To 06/30/2017											
07/01/2017 To 09/30/2017											
_____Study Yrs_____											
10/01/2013 To 09/30/2014	9	100.30	94.81	101.83	19.91	93.11	48.02	123.71	52.50 to 123.41	295,562	300,967
10/01/2014 To 09/30/2015	6	51.29	52.10	51.12	04.66	101.92	48.80	58.18	48.80 to 58.18	1,541,888	788,238
10/01/2015 To 09/30/2016	3	55.22	52.87	54.12	05.90	97.69	46.81	56.58	N/A	391,000	211,622
10/01/2016 To 09/30/2017	6	81.90	80.31	82.84	03.85	96.95	71.46	83.66	71.46 to 83.66	1,632,628	1,352,454
_____Calendar Yrs_____											
01/01/2014 To 12/31/2014	9	58.18	75.10	57.83	41.65	129.86	48.02	110.53	48.80 to 108.73	1,107,390	640,383
01/01/2015 To 12/31/2015	3	52.17	53.05	52.83	03.95	100.42	50.40	56.58	N/A	369,333	195,137
01/01/2016 To 12/31/2016	2	51.02	51.02	53.00	08.25	96.26	46.81	55.22	N/A	402,500	213,333

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56 - Lincoln COUNTY

AGRICULTURAL

PAD 2018 Draft Statistics Using 2017 Values

Type : Qualified

Number of Sales :	24	Median :	75	COV :	33.59	95% Median C.I. :	52.50 to 87.77
Total Sales Price :	22,880,154	Wgt. Mean :	71	STD :	25.28	95% Wgt. Mean C.I. :	55.10 to 86.40
Total Adj. Sales Price :	22,880,154	Mean :	75	Avg.Abs.Dev :	21.67	95% Mean C.I. :	64.59 to 85.95
Total Assessed Value :	16,187,720						
Avg. Adj. Sales Price :	953,340	COD :	28.72	MAX Sales Ratio :	123.71		
Avg. Assessed Value :	674,488	PRD :	106.39	MIN Sales Ratio :	46.81		

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	24	75.46	75.27	70.75	28.72	106.39	46.81	123.71	52.50 to 87.77	953,340	674,488

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Grass											
County	22	75.46	74.98	70.37	28.69	106.55	46.81	123.71	52.17 to 87.77	1,002,440	705,441
2	22	75.46	74.98	70.37	28.69	106.55	46.81	123.71	52.17 to 87.77	1,002,440	705,441
ALL											
10/01/2013 To 09/30/2017	24	75.46	75.27	70.75	28.72	106.39	46.81	123.71	52.50 to 87.77	953,340	674,488

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Grass											
County	24	75.46	75.27	70.75	28.72	106.39	46.81	123.71	52.50 to 87.77	953,340	674,488
2	24	75.46	75.27	70.75	28.72	106.39	46.81	123.71	52.50 to 87.77	953,340	674,488
ALL											
10/01/2013 To 09/30/2017	24	75.46	75.27	70.75	28.72	106.39	46.81	123.71	52.50 to 87.77	953,340	674,488

What IF

15

56 - Lincoln COUNTY

AGRICULTURAL - ADJUSTED

Printed: 04/26/2017

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SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_2	Total	Increase	0%

What If

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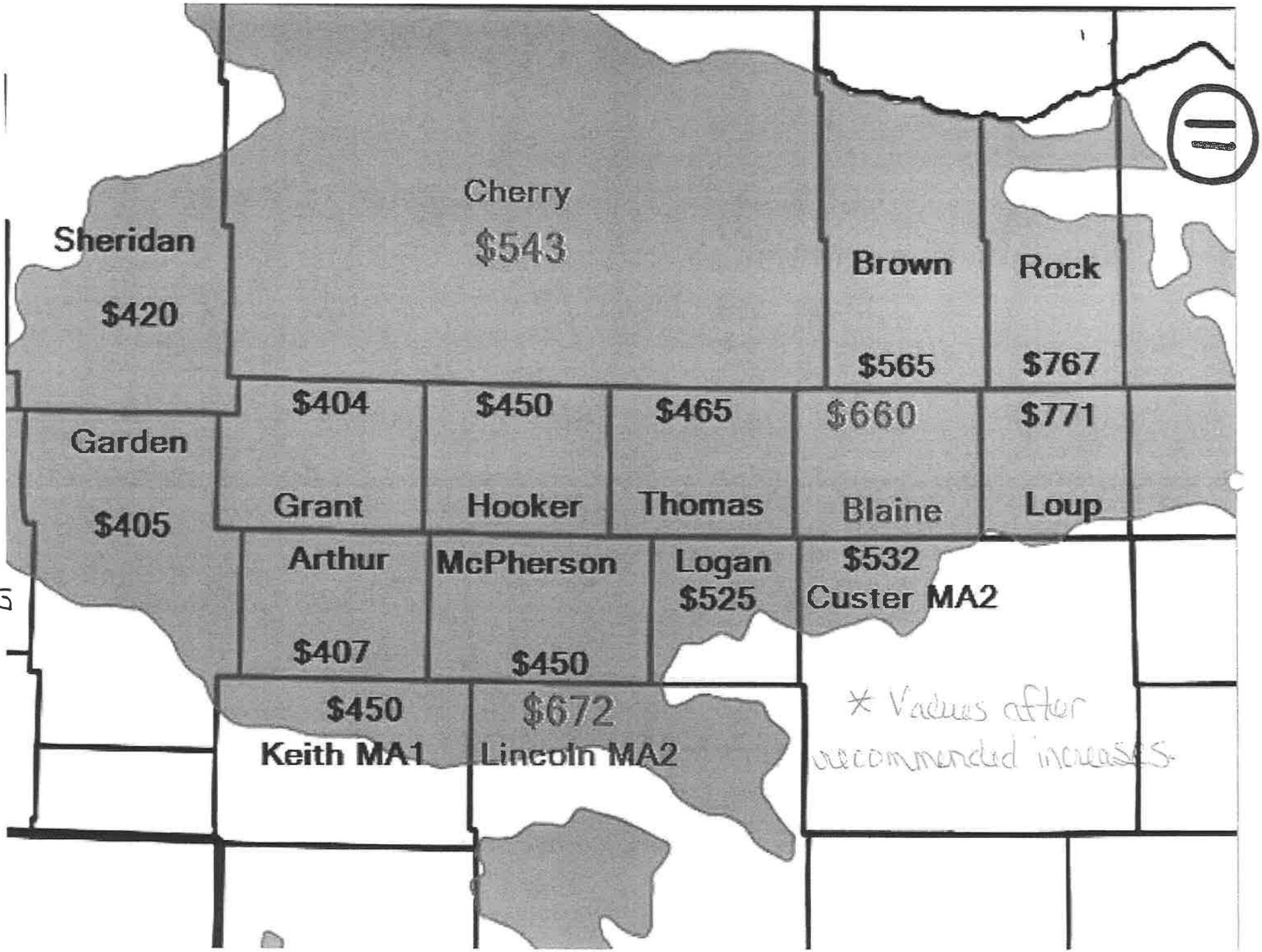
Cherry
$543
Sheridan
$420
Brown
$565
Rock
$767
Garden
$405
$404
Grant
$450
Hooker
$465
Thomas
$660
Blaine
$771
Loup
Arthur
$407
McPherson
$450
Logan
$525
$532
Custer MA2
$450
Keith MA1
$672
Lincoln MA2
* Values after recommended increases

Impact of Proposed Adjustment Across County Lines- School District Tax Dollars

Logan - abounds MA2		Comp County Assessed Value	Lincoln Assessed Value - Market Area 2	Recommended Adj Assessed Value (28%)	Difference in Tax$/per acres with set Values	Additional Tax per acre Across County Lines w/ Proposed Adjustment	Additional Tax burden on a Section of Land
		$525	$525	$672			
General School 57-0501	0.722347						
ESU #16	0.015	Tax per Acre					
2016 Levy	0.737347	$3.87	$3.87	$4.95	$0.00	$1.08	$693.70

Perkins - abounds MA3		Comp County Assessed Value	Lincoln Assessed Value - Market Area 3	Recommended Adj Assessed Value (12%)	Difference in Tax$/per acres with set Values	Additional Tax per acre Across County Lines w/ Proposed Adjustment	Additional Tax burden on a Section of Land
		$650	$638	$714			
General School 56-0565	0.526766						
School Bond	0.01747						
ESU #16	0.015	Tax per Acre					
2016 Levy	0.559236	$3.64	$3.57	$3.99	-$0.07	$0.43	$272.01

Frontier - abounds MA3		Comp County Assessed Value	Lincoln Assessed Value - Market Area 3	Recommended Adj Assessed Value (12%)	Difference in Tax$/per acres with set Values	Additional Tax per acre Across County Lines w/ Proposed Adjustment	Additional Tax burden on a Section of Land
		$650	$638	$714			
General School 32-0046	0.825892						
ESU #15	0.011258	Tax per Acre					
2016 Levy	0.83715	$5.44	$5.34	$5.98	-$0.10	$0.64	$407.19

12

Sand Hills Grass Regional Analysis: October 2013 to March 2017

% MLU 80%

			# sales	Median SP	% Chg	Avg SP	% Chg
10/1/2013	9/30/2014	Year 1	34	607		639	
10/1/2014	9/30/2015	Year 2	47	874	44%	841	32%
10/1/2015	9/30/2016	Year 3	48	844	-3%	849	1%
10/1/2016	9/30/2017	Year 4	17	651	-23%	735	-13%

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP $/acre
56	2013	6056	10/11/2013	2579	240000	395.29	100%	607
60	16	344	10/18/2013	2281	932500	1363.5	99%	684
16	98	43	11/19/2013	147	436278	727.13	100%	600
16	98	99	12/7/2013	151	115024	192	100%	599
56	2013	7237	12/19/2013	2757	148880	148.88	100%	1000
56	2013	7275	12/20/2013	2751	272000	639.36	100%	425
56	2013	7278	12/20/2013	2751	544000	1281.9	100%	424
16	98	103	12/27/2013	151	800428	1280	97%	625
16	98	125	12/27/2013	151	1798144	2842.06	100%	633
16	98	101	12/27/2013	151	758024	1303.1	100%	582
16	98	119	1/6/2014	361	2400000	3745.1	100%	641
3	3	896+	1/8/2014	1991	2500000	4442.29	100%	563
16	98	129	1/10/2014	353	2670000	3041	92%	878
16	98	130	1/10/2014	155	830000	974.5	93%	852
51	2014	51	1/15/2014	2559	153500	240.25	96%	639
16	98	145	1/24/2014	31	192000	316	100%	608
3	7	908	2/10/2014	2477	264000	475.93	100%	555
51	2014	174	2/11/2014	2565	320000	587.1	100%	545
56	2014	1490	2/14/2014	2757	458465	908.91	93%	504
56	2014	693	2/14/2014	2765	404053	845	100%	478
56	2014	1437	4/1/2014	2763	228000	480	100%	475
60	16	367	4/10/2014	2475	47943	106.54	100%	450
16	98	252	4/17/2014	261	209300	299	100%	700
3	7	913	4/24/2014	1991	1500000	2565.34	100%	585
56	2014	2486	5/27/2014	2757	195800	179.1	100%	1093
16	98	336	5/30/2014	775	1241800	1767.3	95%	703
16	98	338	6/2/2014	157	112770	161.1	92%	700
5	BB	174	6/30/2014	1453	194040	240	100%	809
56	2015	167	8/1/2014	3047	168863	314.32	100%	537
86	25	403	8/2/2014	1727	400000	640	100%	625
51	2014	1544	9/22/2014	2571	443837	813.78	100%	545
46	14	713	9/26/2014	1715	417761	1114.03	100%	375
46	14	728	9/26/2014	1441	1971405	2311.45	100%	853
86	25	438	9/26/2014	1443	103700	122	100%	850
56	2014	5904	10/4/2014	2877	346500	322.07	100%	1076

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP $/acre
3	7	925+	10/7/2014	2275	400000	528.84	100%	756
3	7	929+	10/15/2014	1991	2180431	3958.25	100%	551
9	71	2	10/31/2014	1033	457301	625.88	87%	731
9	71	7	11/3/2014	1187	322000	525.86	85%	612
16	98	556	11/6/2014	31	480000	638	100%	752
56	2014	5959	12/2/2014	2579	6414825	6126.19	99%	1047
56	2014	6028	12/5/2014	2589	750000	758.32	100%	989
86	25	469	12/11/2014	1891	1746320	2104.16	100%	830
16	98	613	12/15/2014	43	88000	158	100%	557
16	98	620	12/18/2014	1329	305000	636	100%	480
16	98	621	12/22/2014	1327	878500	1841.9	100%	477
60	17	97	12/23/2014	2473	208000	636	97%	327
5	CC	4	12/30/2014	1597	2352000	1920	99%	1225
9	71	36	1/15/2015	1035	8734118	10692.67	91%	817
5	CC	8	1/21/2015	1455	2703600	2245	98%	1204
5	CC	10	1/30/2015	1877	1600000	1595.36	100%	1003
56	2015	437	1/30/2015	2751	240000	238.5	100%	1006
60	17	67	2/4/2015	2289	2816000	2523	98%	1116
9	71	69	2/17/2015	1179	677682	742.98	100%	912
16	98	699	2/17/2015	1177	288810	317.4	100%	910
16	98	701	2/17/2015	1177	288270	320.3	100%	900
5	CC	16	2/27/2015	1733	732188	1314.03	99%	557
16	99	32	3/20/2015	895	262818	553.3	92%	475
9	71	103	3/27/2015	1035	3715000	3280.8	89%	1132
9	71	107	4/1/2015	907	1233350	1449.86	100%	851
51	2015	487	4/1/2015	2565	2691398	2832.51	100%	950
51	2015	488	4/1/2015	2565	299203	314.95	100%	950
16	99	421	4/7/2015	533	316000	640	100%	494
9	71	125	4/10/2015	637	209250	372.1	97%	562
5	CC	24	4/20/2015	1593	1470177	1589.38	99%	925
16	99	59	4/28/2015	377	3200000	3564.59	100%	898
86	25	504	4/29/2015	1451	520000	510.66	100%	1018
16	99	76	5/1/2015	605	810000	1200	99%	675
5	CC	39	5/5/2015	1735	178000	150.5	100%	1183
5	CC	36	5/8/2015	1591	4130400	3432	100%	1203
16	99	109	5/28/2015	1319	500000	999.3	99%	500
16	99	114	6/1/2015	519	968870	1384.1	93%	700
3	7	947+	6/2/2015	2273	355200	635.65	100%	559
46	15	28	6/26/2015	1437	40150	36.5	100%	1100
46	15	18	7/13/2015	1437	450000	312.93	100%	1438
86	25	525	7/29/2015	1447	52500	75	100%	700
16	99	221	8/21/2015	635	1078400	1348.1	97%	800
9	71	255	9/1/2015	503	391000	396.4	100%	986
16	99	168	9/8/2015	1177	676000	1038	99%	651
56	2015	4561	9/10/2015	2885	500000	480	100%	1042

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP $/acre
5	CC	62	10/26/2015	1883	1568160	1410	99%	1112
16	99	315	12/1/2015	535	6400000	7535.73	98%	849
56	2015	5936	12/2/2015	2753	368000	320	84%	1150
46	15	97	12/2/2015	1439	3286334	3293.6	100%	998
46	15	110	12/2/2015	1439	215600	133	100%	1621
46	15	116	1/4/2016	1617	1665000	2080	96%	800
16	99	388	1/4/2016	1059	6588000	7318	100%	900
16	99	385	1/4/2016	1059	2900691	3221.99	100%	900
16	99	382	1/4/2016	1163	2946357	3193.73	100%	923
5	CC	76	1/14/2016	1461	1795560	2354.08	98%	763
9	71	408	2/9/2016	1041	4756000	4609.44	94%	1032
16	99	437	2/10/2016	1323	1100000	1240.8	98%	887
16	99	439	2/10/2016	1323	1105000	1160	100%	953
9	71	419	2/23/2016	907	5807772	8044.48	96%	722
9	71	422	2/23/2016	1035	2040700	2658.64	98%	768
9	71	445	3/2/2016	503	29000	40.12	100%	723
9	71	437	3/3/2016	905	1345000	1852.95	99%	726
16	99	494	3/24/2016	793	372000	652.46	83%	570
86	25	578	3/30/2016	1891	512000	640	100%	800
86	25	577	3/30/2016	1891	1024000	1276	100%	803
86	25	579	3/30/2016	1891	512000	640	100%	800
16	99	509	3/31/2016	143	1350000	1542.79	90%	875
57	20	75	4/4/2016	2015	528342	640.65	100%	825
86	25	580	4/4/2016	1885	923658	1120	100%	825
9	71	467	4/15/2016	905	1839000	2414.79	92%	762
9	71	469	4/15/2016	1039	336000	486.33	99%	691
5	CC	86	4/28/2016	1737	250000	293	94%	853
46	15	140	4/28/2016	1615	848829	1305.89	100%	650
9	71	482	4/29/2016	1037	2000000	2396.98	94%	834
56	2016	1980	4/29/2016	3047	212000	186.05	100%	1139
21	16	2543	5/2/2016	2019	1926743	2568	100%	750
21	16	2558	5/2/2016	2019	1864455	2022.41	100%	922
16	100	27	5/4/2016	147	374000	440	100%	850
16	100	40	5/12/2016	147	1157500	1347.79	100%	859
57	20	93-94	5/20/2016	2015	537400	624.08	100%	861
9	71	589	5/24/2016	1309	422500	649.59	93%	650
51	2016	676	5/27/2016	2559	248000	310.96	100%	798
60	17	240	6/7/2016	2475	156636	164.88	100%	950
56	2016	2827	6/10/2016	2583	593000	620.29	100%	956
46	15	154	6/17/2016	1617	1100000	1836	100%	599
9	71	534	6/21/2016	907	164500	193.7	100%	849
16	100	142	7/18/2016	147	557855	652.3	100%	855
16	100	148	7/21/2016	145	596178	710.55	100%	839
16	100	164	7/27/2016	153	190850	190.85	100%	1000
3	7	1000	8/16/2016	2277	370533	633.85	100%	585

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP $/acre
86	25	615	8/26/2016	1893	1081470	1081.47	100%	1000
3	8	1+	9/22/2016	2479	347105	631.1	100%	550
3	8	6+	9/27/2016	2195	600000	954.98	100%	628
3	8	9	11/7/2016		2130025	3438.71	100	605
16	100	300	11/9/2016	35	124000	158	97%	785
16	100	314	11/16/2016	879	5923077	9178	100%	645
16	100	320	11/18/2016	1063	5076923	7920.4	100%	641
16	100	318	11/18/2016	1065	68000	80	100%	850
60	17	281	12/1/2016	2473	608000	640	96%	950
60	17	280	12/1/2016	2281	912000	960	100%	950
57	20	154	1/5/2017	2171	1650000	2390.58	100%	690
56	2017	377	1/24/2017	2573	828256	1271.63	97%	651
56	2017	370	1/24/2017	2767	1921750	3063.88	99%	627
56	2017	389	1/24/2017	2767	416000	640	100%	650
56	2017	373	1/24/2017	2767	5605750	8941.78	100%	627
56	2017	406	1/24/2017	2765	896012	1427.78	100%	628
16	100	439	1/27/2017	1071	882993	1276.7	100%	692
46	15	254	1/27/2017	1895	320000	320	100%	1000
60	17	302	1/27/2017	2179	96000	160	100%	600
60	17	326	3/21/2017	2177	423000	466.88	100%	906

Average
$636.60
75% =
$477.45

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COUNTY OF FRANKLIN, APPELLANT, V. TAX EQUALIZATION AND REVIEW COMMISSION, APPELLEE.

___ N.W.2d ___

Filed March 24, 2017. No. S-16-554.

1. **Constitutional Law: Administrative Law: Taxation.** Neb. Const. art. IV, § 28, provides that the Tax Equalization and Review Commission is empowered to review and equalize assessments of property for taxation within the state.
2. **Taxation: Property: Valuation.** Neb. Rev. Stat. § 77-5022 (Cum. Supp. 2016) provides that the Tax Equalization and Review Commission shall annually equalize the assessed value or special value of all real property as submitted by the county assessors on the abstracts of assessments and equalize the values of real property that is valued by the state.
3. ____: ____: ____. The Tax Equalization and Review Commission is required to increase or decrease the value of a class or subclass of real property in any county or taxing authority or of real property valued by the state so that all classes or subclasses of real property in all counties fall within an acceptable range.
4. **Taxation: Judgments: Appeal and Error.** Appellate courts review decisions rendered by the Tax Equalization and Review Commission for errors appearing on the record.
5. **Judgments: Appeal and Error.** When reviewing a judgment for errors appearing on the record, an appellate court's inquiry is whether the decision conforms to the law, is supported by competent evidence, and is neither arbitrary, capricious, nor unreasonable.

Appeal from the Tax Equalization and Review Commission. Affirmed.

Henry C. Schenker, Franklin County Attorney, for appellant.

Douglas J. Peterson, Attorney General, and L. Jay Bartel for appellee.

HEAVICAN, C.J., WRIGHT, MILLER-LERMAN, CASSEL, STACY, KELCH, and FUNKE, JJ.

HEAVICAN, C.J.

I. INTRODUCTION

The Tax Equalization and Review Commission (TERC) adjusted upward by 8 percent the value of the "Land Use Grass" subclass of the agricultural and horticultural land class in Franklin County, Nebraska. Franklin County appeals. We affirm.

II. BACKGROUND

1. APPLICABLE LAW

[1,2] Some background law is helpful to understand the facts presented by this appeal. Neb. Const. art. IV, § 28, provides that TERC is empowered "to review and equalize assessments of property for taxation within the state." Neb. Rev. Stat. § 77-5022 (Cum. Supp. 2016) provides that TERC "shall annually equalize the assessed value or special value of all real property as submitted by the county assessors on the abstracts of assessments and equalize the values of real property that is valued by the state."

[3] In doing so, TERC is required "to increase or decrease the value of a class or subclass of real property in any county or taxing authority or of real property valued by the state so that all classes or subclasses of real property in all counties fall within an acceptable range."[1] The acceptable range for "agricultural land and horticultural land [is] sixty-nine to seventy-five percent of actual value."[2] The median has been

[1] Neb. Rev. Stat. § 77-5023(1) (Reissue 2009).

[2] § 77-5023(2)(a).

adopted by TERC as the preferred established indicator of central tendency.[3] Median is defined by regulation as "the value of the middle item in an uneven number of items arranged or arrayed according to size; the arithmetic average of the two central items in an even number of items similarly arranged; [or] a positional average that is not affected by the size of extreme values."[4] Thus, TERC prefers that valuation data "cluster" around the median value.[5]

If TERC finds that

> the level of value of a class or subclass of real property fails to satisfy the requirements of section 77-5023, [TERC] shall issue a notice to the counties which it deems either undervalued or overvalued and shall set a date for hearing at least five days following the mailing of the notice unless notice is waived.[6]

Subsequent to such a hearing, TERC shall raise or lower the valuation of any class or subclass or real property in a county when it is necessary to achieve equalization.[7] TERC's order following such a hearing should be entered based on information provided to it at the hearing and should specify the percentage of increase or decrease and the class or subclass of real property affected.[8]

Each county's assessor and the state's Property Tax Administrator (PTA) also have certain duties relating to the valuation process. Neb. Rev. Stat. § 77-1514 (Cum. Supp. 2016) provides that the county assessor must prepare abstracts of the property assessment rolls of locally assessed property,

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[3] 442 Neb. Admin. Code, ch. 9, § 004 (2011).

[4] *Id.*, § 002.13.

[5] *Id.*, § 002.10.

[6] Neb. Rev. Stat. § 77-5026 (Reissue 2009).

[7] Neb. Rev. Stat. § 77-5027(1) (Cum. Supp. 2016).

[8] Neb. Rev. Stat. § 77-5028 (Reissue 2009).

which should show the taxable value of property in the county as determined by the county assessor. These abstracts must be filed with the PTA.

As for the PTA, § 77-5027(2) provides that on or before 19 days after each county assessor files its abstracts under § 77-1514, the PTA must prepare and deliver to TERC and to each county assessor its own annual reports and opinions. Those reports and opinions

> shall contain statistical and narrative reports informing [TERC] of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the [PTA] regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.[9]

In addition, the PTA may make nonbinding recommendations for consideration by TERC.[10] In compiling this information and formulating its opinion, the PTA may employ various methods as provided by law and may use sales of comparable real property in market areas similar to the county or area in question or from another county as indicators of the level of value and the quality of the assessment in a county.[11]

2. VALUATION ACTIONS

Franklin County assessor Linda Dallman timely filed her abstract of assessment. After receiving that abstract, the PTA filed certain reports with TERC regarding Franklin County's assessment. In those reports, the PTA made a nonbinding recommendation that Franklin County's assessment as to agricultural land for both farmland and pastureland be increased by 8 percent. In response to this nonbinding

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[9] § 77-5027(3).

[10] § 77-5027(4).

[11] § 77-5027(5).

recommendation, TERC called for a hearing on Franklin County's valuation.

3. TERC HEARING

The primary issue raised in the hearing was Franklin County's valuation for grassland. Because Franklin County had relatively few sales of grassland, the use of comparable sales from other counties was necessary to determine the valuation of that subclass. Dallman and the PTA differed on what comparable sales should be used, which in turn affected the valuation of grassland.

In its valuation, the PTA used 19 sales—9 sales from within Franklin County and another 10 in comparable sales from other counties. This resulted in an overall median of 67 percent, outside the range of 69 to 75 percent set forth by § 77-5023(2)(a). In Dallman's valuation, she used 14 sales—the same 9 sales from within Franklin County and 5 comparable sales. Three of the comparable sales were used by the PTA; two were not. Dallman testified that she rejected many of the sales used by the PTA because they were more than 12 miles from Franklin County's borders and she felt that, as such, the sales were not comparable. Dallman's valuation resulted in an overall grassland median of 74.91 percent, just inside the range set forth by § 77-5023(2)(a).

Ruth Sorensen, the PTA for the State of Nebraska, testified that Dallman's decision to not use sales beyond 12 miles of Franklin County was inconsistent with the PTA's current policy, which allows the use of any comparable sale from another county so long as "the proximity to the county and the comparability to the county" is examined. Sorensen acknowledged that this policy, while adopted in January 2016, was not published until April 11, 2016. According to the record, the prior policy generally provided that sales up to 6 miles away could be utilized. But even that prior policy noted that in an instance where there were still not enough comparable sales, "[t]he

preferred method of correcting the deficiency is to supplement the sample with comparable sales from surrounding counties," without a limitation on distance.

Sorensen also testified that she felt the sales outside of 12 miles from Franklin County were comparable to the grassland in Franklin County. Sorensen noted that the assessors of Webster and Harlan Counties, Nebraska, agreed, as both used those sales in grassland valuations for their respective counties.

4. TERC's ORDER

Following the show cause hearing, TERC entered its written findings and order adjusting value. As to all areas except one, TERC found that statistical studies of the level of value and the quality of assessment were reliable and representative of the level of value and quality of assessment for the category in question. But as to the "land use grass" subclass of the agricultural and horticultural land class of real property not receiving special valuation, excluding timber subclass and improvements, TERC found that an adjustment was necessary.

For this subclass, TERC's order noted that the level of value was 66.61 percent of actual or fair market value, as shown by the reports and opinions of the PTA. The order stated that this level was not within the acceptable range of 69 to 75 percent, and must be adjusted upward by 8 percent to a 75-percent level of value. Franklin County appeals.

III. ASSIGNMENTS OF ERROR

Franklin County assigns, renumbered, that TERC (1) erred by relying on statistics prepared by the PTA, including sales that should not have been considered comparable sales; (2) violated Neb. Const. art. VIII by failing to uniformly and proportionally equalize Franklin County valuations; (3) erred by adjusting the grassland value of property in Franklin County

upward by 8 percent; and (4) erred by denying its motion to reconsider.

IV. STANDARD OF REVIEW

[4,5] Appellate courts review decisions rendered by TERC for errors appearing on the record.[12] When reviewing a judgment for errors appearing on the record, an appellate court's inquiry is whether the decision conforms to the law, is supported by competent evidence, and is neither arbitrary, capricious, nor unreasonable.[13]

V. ANALYSIS

1. USE OF PTA STATISTICS

Franklin County first assigns as error TERC's reliance on the statistics prepared by the PTA.

(a) Reliance on PTA Values Rather Than County Values

Franklin County first argues that TERC relied solely on the values provided by the PTA and not the values certified by Franklin County and that the Franklin County values and underlying sales files were not made available to TERC.

Franklin County is misconstruing the applicable statutes. As Franklin County argues, TERC is required by § 77-5022 to "annually equalize the assessed value or special value of all real property as submitted by the county assessors on the abstracts of assessments." But contrary to Franklin County's contention, TERC is not required to use only the abstract provided by the county to equalize that value.

The PTA is statutorily required, under § 77-5027, to provide to TERC the very information it provided to TERC in

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[12] Neb. Rev. Stat. § 77-5019(5) (Cum. Supp. 2016). See *JQH La Vista Conf. Ctr. v. Sarpy Cty. Bd. of Equal.*, 285 Neb. 120, 825 N.W.2d 447 (2013).

[13] *JQH La Vista Conf. Ctr. v. Sarpy Cty. Bd. of Equal.*, *supra* note 12.

this case. That section also authorizes the PTA to make nonbinding recommendations regarding valuation to TERC. And TERC is to use all information provided at its hearing to make its determination.

Information was provided to TERC by both the PTA and Franklin County. The record shows that TERC considered all the information and concluded that an upward increase of 8 percent on grassland was warranted. TERC did not err in considering the PTA's figures.

(b) Presumption of Correctness

Franklin County also argues that its figures were entitled to a presumption of correctness under 350 Neb. Admin. Code, ch. 12, § 003.04 (2009). Franklin County is correct insofar as this regulation requires that its figures, as entered into the state sales record by an assessor, are presumed to be correct.

But it is not the figures entered by Franklin County that were challenged. Those figures were used by both Franklin County and the PTA in determining the appropriate valuation. It is the comparable sales outside of Franklin County that are at issue. That regulation is simply not relevant in this case.

(c) Comparable Sales Standard

Finally, Franklin County argues that TERC should not have accepted the PTA's comparable sales from counties further than 12 miles from Franklin County because of the recent change in policy. This contention is also without merit.

The PTA acknowledges that a different policy generally providing for use of comparable sales no more than 6 miles from a county's border was previously in place. The PTA further acknowledges that a new policy—that the PTA could use any comparable sale so long as "the proximity to the county and the comparability to the county"—was effective beginning in January 2016, but was not published on its website until April 11, 2016, just prior to the show cause hearing in this case.

But this standard is not a rule or statute, and is not explicitly applicable to county assessors. Rather, it is a policy directed at the PTA. This is consistent with the statutory obligation on the part of the PTA to determine the level of value and quality of assessment in all counties.[14]

Moreover, Franklin County suggests that the prior policy was a fixed 6-mile rule. In fact, the prior standard was flexible in allowing the use of sales outside of 6 miles. This is evidenced by Dallman's testimony that she utilized sales up to 12 miles from Franklin County's border. This argument, and in turn Franklin County's first assignment of error, is without merit.

2. LACK OF PROPORTIONALITY

In its second assignment of error, Franklin County contends that TERC violated Neb. Const. art. VIII by failing to uniformly and proportionally value grasslands in the state. This assertion is not supported by evidence in the record. Franklin County refers us to several figures suggesting a difference in grassland valuation between the counties, but offers no explanation beyond a list of those numbers. As TERC notes, there are any number of reasons explaining why a particular valuation is what it is, and without context to a value, a list of numbers indicates nothing.

There is no merit to Franklin County's second assignment of error.

3. REMAINING ASSIGNMENTS OF ERROR

Franklin County also assigns that TERC erred in the upward adjustment of its level of value. We review decisions rendered by TERC for errors appearing on the record,[15] and consider whether the decision conforms to the law, is supported

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[14] See § 77-5027.

[15] § 77-5019(5). See *JQH La Vista Conf. Ctr. v. Sarpy Cty. Bd. of Equal.*, *supra* note 12.

by competent evidence, and is neither arbitrary, capricious, nor unreasonable.[16]

We have concluded that TERC did not err in utilizing the PTA's statistics. TERC's decision conformed to the law. There was evidence in the record supporting TERC's adjustment, and its decision was not arbitrary, capricious, or unreasonable. As such, we cannot find error in TERC's upward adjustment. Nor did TERC err in denying Franklin County's motion to reconsider.

VI. CONCLUSION

TERC's order adjusting the Franklin County grassland value upward by 8 percent is affirmed.

AFFIRMED.

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[16] See *JQH La Vista Conf. Ctr. v. Sarpy Cty. Bd. of Equal.*, *supra* note 12.