**Agricultural**

- **Type:** Qualified
- **Number of Sales:** 83
- **Median:** 75
- **COV:** 34.19
- **95% Median C.I.:** 71.98 to 79.69
- **Total Sales Price:** 53,101,453
- **Wgt. Mean:** 77
- **STD:** 28.06
- **95% Wgt. Mean C.I.:** 73.36 to 80.63
- **Total Adj. Sales Price:** 53,191,453
- **Mean:** 82
- **Avg.Abs.Dev.:** 15.59
- **95% Mean C.I.:** 76.03 to 88.11
- **Total Assessed Value:** 40,954,034
- **Avg. Adj. Sales Price:** 640,861
- **COD:** 20.74
- **MAX Sales Ratio:** 271.19
- **Avg. Assessed Value:** 493,422
- **PRD:** 106.60
- **MIN Sales Ratio:** 52.91

**DATE OF SALE**

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AGRICULTURAL

Number of Sales : 83
Total Sales Price : 53,101,453
Total Adj. Sales Price : 53,191,453
Total Assessed Value : 40,954,034
Avg. Adj. Sales Price : 640,861
Avg. Assessed Value : 493,422

AVERAGE

Median : 75
COV : 34.19
95% Median C.I. : 71.98 to 79.69
Wgt. Mean : 77
STD : 28.06
95% Wgt. Mean C.I. : 73.36 to 80.63
Mean : 82
Avg.Abs.Dev : 15.59
95% Mean C.I. : 76.03 to 88.11

TOTAL

Total Sales Price : 53,101,453
Wgt. Mean : 77
95% Median C.I. : 71.98 to 79.69
Mean : 82
95% Wgt. Mean C.I. : 73.36 to 80.63

AREA (MARKET)

RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue
---|---|---|---|---|---|---|---|---|---|---|---|---
1 | 16 | 69.36 | 80.97 | 75.02 | 25.53 | 107.93 | 52.91 | 150.94 | 63.77 to 102.83 | 884,857 | 663,848
2 | 67 | 76.81 | 82.34 | 77.71 | 19.15 | 105.96 | 53.66 | 271.19 | 72.02 to 81.61 | 582,593 | 452,723

95%MLU By Market Area

___Irrigated___

COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue
---|---|---|---|---|---|---|---|---|---|---|---|---
County | 3 | 79.33 | 85.45 | 83.42 | 09.83 | 102.43 | 76.81 | 100.22 | N/A | 946,070 | 789,218
2 | 3 | 79.33 | 85.45 | 83.42 | 09.83 | 102.43 | 76.81 | 100.22 | N/A | 946,070 | 789,218

___Dry___

County | 15 | 69.96 | 69.82 | 67.54 | 12.86 | 103.38 | 53.66 | 93.79 | 60.82 to 75.18 | 450,408 | 304,225
2 | 15 | 69.96 | 69.82 | 67.54 | 12.86 | 103.38 | 53.66 | 93.79 | 60.82 to 75.18 | 450,408 | 304,225

___Grass___

County | 13 | 70.27 | 81.35 | 75.48 | 23.74 | 107.78 | 52.91 | 132.96 | 65.03 to 102.83 | 609,916 | 460,349
1 | 7 | 70.27 | 78.66 | 74.82 | 21.99 | 105.13 | 52.91 | 119.45 | 52.91 to 119.45 | 903,386 | 675,932
2 | 6 | 77.96 | 84.49 | 78.06 | 23.23 | 108.24 | 64.61 | 132.96 | 64.61 to 132.96 | 267,533 | 208,836

___ALL___

10/01/2013 To 09/30/2016 | 83 | 75.18 | 82.07 | 76.99 | 20.74 | 106.60 | 52.91 | 271.19 | 71.98 to 79.69 | 640,861 | 493,422

Printed : 04/19/2017
### AGRICULTURAL

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#### 80%MLU By Market Area

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From: Sorensen, Ruth
Sent: Wednesday, April 19, 2017 8:34 AM
To: Hotz, Rob <rob.hotz@nebraska.gov>
Cc: Salmon, Nancy <nancy.salmon@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>
Subject: RE: Franklin

I forgot to send the attachment. Attached is the what-if.

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: Wednesday, April 19, 2017 8:32 AM
To: Hotz, Rob <rob.hotz@nebraska.gov>
Cc: Salmon, Nancy <nancy.salmon@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>
Subject: RE: Franklin

Commissioner Hotz –

Pursuant to your request, attached is the what-if for Franklin 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
Ms. Sorensen,

Please provide one what-if statistic combining the following using the 18 Mile Comparable Sales 80% MLU Statistics:

1. Showing an adjustment to the Irrigated subclass from the assessed-to-sale ratio of 60.62% to 72%.
2. Showing an adjustment to the Dry subclass from the assessed-to-sale ratio of 81.84% to 72%.
3. Showing an adjustment to the Grass subclass from the assessed-to-sale ratio of 60.48% 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