

**From:** Sorensen, Ruth  
**Sent:** Friday, April 14, 2017 9:35 AM  
**To:** Keetle, Steve  
**Cc:** Hotz, Rob; Salmon, Nancy; Sopinski, Timothy  
**Subject:** RE: Sand hills study Thomas Question

Commissioner Keetle –

It appears that the ninth sale that is in the Sandhills analysis that is not in the R&O statistics, is a sale that became over 5% improved during the rural review that was conducted for 2017. With the larger sample size, a removal of a sale has little effect on the analysis, which still indicates that sales after the study period are consistently lower than the previous eighteen months.

There should only be 8 sales in the study period.

Please let me know if you have any further 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](mailto:ruth.sorensen@nebraska.gov)

[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

**From:** Keetle, Steve  
**Sent:** Thursday, April 13, 2017 5:00 PM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Cc:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>; Salmon, Nancy <[nancy.salmon@nebraska.gov](mailto:nancy.salmon@nebraska.gov)>; Sopinski, Timothy <[Timothy.Sopinski@nebraska.gov](mailto:Timothy.Sopinski@nebraska.gov)>  
**Subject:** Sand hills study Thomas Question

Ms. Sorensen:

I was looking at the sand hills grass regional analysis and there are 9 sales from Thomas county listed and they all fall in the usual sales period. The R&O for Thomas county only has 8 sales in the usual sales period. Should there be an additional sale in the R&O or one fewer in the Analysis.

Thanks,  
Steven A. Keetle,  
Commissioner  
Tax Equalization and Review Commission

[Steve.keetle@nebraska.gov](mailto:Steve.keetle@nebraska.gov)

Phone: (402) 471-2842