

median	75.18	aad	10.43
mean	69.89	cod	13.88
wgt mn	69.96	prd	99.90

What-if Statistics

median	95.77	aad	13.33
mean	89.60	cod	13.92
wgt mn	89.24	prd	100.41

Land % Adj Enter increases as 1.XX (a 20% increase = 1.2) enter decrease as an
 Improv % Adj amount below 1 (a 20% decrease = .80)

Book	Page	Sale Date	Location ID	Ratio	Abs Diff	996400 Adj Sale Price	Val Group	Assr Location	Land	191474 Improv	505575 Total	697049	37.87% L:B Ratio	247011 New Land	642202 New Improv	889213 New Total	New Land:Building Ratio	38.46% New Abs Diff	New L:B
2023	105	45090	040024423	84.83	9.65	82400	10	HARRISBURG		21432	48467	69899	0.44	29625	61018	90643	110.00	14.24	\$0.49
2023	142	45098	040007200	60.39	14.79	230000	80	RURAL RESIDENT		39182	99717	138899	0.39	48352	125753	174105	75.70	20.07	\$0.38
2023	160	45196	040024575	39.03	36.15	90000	10	HARRISBURG		20235	14890	35125	1.36	27500	19059	46559	51.73	44.03	\$1.44
2023	41	45020	040024520	71.08	4.1	85000	10	HARRISBURG		18693	41726	60419	0.45	24500	53409	77909	91.66	4.11	\$0.46
2023	9	44958	040001970	83.19	8.01	122000	80	RURAL		22675	78813	101488	0.29	28423	99660	128083	104.99	9.22	\$0.29
34	248	44512	040024520	75.52	0.34	80000	10	HARRISBURG		18693	41726	60419	0.45	24500	53409	77909	97.39	1.62	\$0.46
34	344	44739	040007191	75.18	0	307000	80	RURAL RESIDENT		50564	180236	230800	0.28	64111	229894	294005	95.77	0.00	\$0.28

New Improvement Column

Reflects 28% increase on the dwelling only.

New Land Value Column

Reflects increases as follows:

Rural Resi

Home Site: \$23,000 (Previously \$18,000)
 Site 2 (acre 2-6) \$2,900 (Previously \$2,500)
 Site 3 (acre 7-10) \$2,200 (Previously \$1,800)
 Site 4 (acre 11+) \$900 (Previously \$650)

Harrisburg

Home Site \$23,000 (Previously \$18,000)
 Lot 1 (small lots) \$375 (Previously \$175)
 Lot 2 (large lots) \$425 (Previously \$225)

Loukota, Joe

From: Mark Kovarik <mkovarik@neblawyer.com>
Sent: Thursday, April 25, 2024 3:09 PM
To: Loukota, Joe
Cc: Kacy Krakow (assessor@bannercountyne.gov)
Subject: Banner County
Attachments: Banner County Resi What if.pdf

You don't often get email from mkovarik@neblawyer.com. [Learn why this is important](#)

Mr. Loukota,

Please find attached a "What If" Statement from the Banner County Assessor, Kacy Krakow, as it relates to the Show Cause Hearing scheduled for April 30, 2024 at 10:00Am CDT. This What If Statement proposes a 28% increase on Banner County Rural Residential and Harrisburg dwellings only. The attached What if Statement also proposes adjusting the values of Rural Residential and Harrisburg home sites by adding 28% to the base home site and additional amounts for the acreage size shown (site 2-4 rural res. and lot 1-2 Harrisburg). It is believed that these changes will allow Banner County to fall within the 96th percentile for residential class properties without burdening Banner County residents with an additional 28% increase in land values. This allows Banner county to be compliant with Nebraska law and further allows the Assessor the opportunity to review rural outbuildings as they are inconsistencies in the methodology of valuation. Specifically, some are flat valued and others are improperly coded. Applying a blanket increase to these types of errors only compounds the error. Such errors will be corrected if time is allowed. Additionally, applying a blanket 28% increase to land values will create inequities between Rural Residential and Harrisburg land values.

Banner County Attorney

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