

## Loukota, Joe

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**From:** Scott, Sarah  
**Sent:** Friday, April 19, 2024 2:54 PM  
**To:** Hotz, Rob  
**Cc:** Kuhn, Jim; Loukota, Joe; Keetle, Steve; Russell, Jacqueline; walt.peffer@douglascounty-ne.gov  
**Subject:** RE: Douglas Commercial

Commissioner Hotz,

Douglas County reported four commercial property types in the valuation group field. They have the following meaning:

90 – Commercial  
91 – Office  
92 – Industrial  
93 – Multiple Commercial

These codes have some meaning to the county but are not valuation groups in the traditional sense. They do not represent geographic areas and are not analyzed by the Division. The inspection cycle and valuation work in Douglas County is organized by occupancy code, as such those are analyzed by the Division for equalization.

If you have additional questions, please let me know.

Thank you,

**Sarah Scott**

*Property Tax Administrator*

**Nebraska Department of Revenue**

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**From:** Hotz, Rob <rob.hotz@nebraska.gov>  
**Sent:** Friday, April 19, 2024 1:48 PM  
**To:** Scott, Sarah <sarah.scott@nebraska.gov>  
**Cc:** Kuhn, Jim <jim.kuhn@nebraska.gov>; Loukota, Joe <Joe.Loukota@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; walt.peffer@douglascounty-ne.gov  
**Subject:** Douglas Commercial

Ms. Scott,

Please provide clarification regarding the Correlation Section, page 13, stating, "There is only one valuation group for Douglas County..." and the statistics on page 24 showing 4 valuation groups.

Robert W. Hotz, Chairman  
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