

Study Information																					
County Name	BOX BUTTE																				
Report Date	12/9/2025																				
Number of Sales	11																				
Filter	(Qualification Code = '1' or Qualification Code = '2') and Sale Class Code Use = '05' and Appraisal ID IS NOT NULL and Sale Class Code Status = '01' and Building Value <> '0' and Sale Date >= '10/01/2022' and Sale Date <= '09/30/2025'																				
Sale Information					Current Assessed					Current Appraised					Assessed at Time of Sale					Multiple Parcels	
Instrument #	Parcel Id	Sale Date	Land	Improvements	Outbuildings	Total	Adj. Sale Price	Ratio	Land	Improvements	Outbuildings	Total	Adj. Sale Price	Ratio	Land	Improvements	Outbuildings	Total	Adj. Sale Price	Ratio	Multiple Parcels
2023-00935	70085358	8/10/2023	87,466	188,592	35,365	311,423	281,347	110.69%	87,466	188,592	35,365	311,423	281,347	110.69%	48,991	170,130	55,810	274,931	281,347	97.72%	0
2023-01441	70054274	12/11/2023	92,007	89,027	8,153	189,187	195,000	97.02%	92,007	89,027	8,153	189,187	195,000	97.02%	55,832	91,450	3,870	151,152	195,000	77.51%	0
2025-00002	70076030		532,925			532,925			532,925			532,925			475,820			475,820			1
2025-00002	70112657		1,054,757	76,314		1,131,071			1,054,757	76,314		1,131,071			950,044	63,154		1,013,198			1
2025-00002	70214425		93,134			93,134			93,134			93,134			82,112			82,112			1
2025-00002	70112657	12/31/2024	1,680,816	76,314		1,757,130	1,888,588	93.04%	1,680,816	76,314		1,757,130	1,888,588	93.04%	1,507,976	63,154		1,571,130	1,888,588	83.19%	0
2025-00449	70102775	4/15/2025	119,993	138,991		258,984	266,000	97.36%	119,993	138,991		258,984	266,000	97.36%	119,993	138,991		258,984	266,000	97.36%	0
2025-01374	70105588	11/22/2023	142,902	115,100		258,002	223,000	116.11%	142,902	115,100		258,002	223,000	116.11%	80,789	177,150	965	258,904	223,000	116.10%	0
2024-01223	70074259	9/12/2024	104,415	66,932	13,159	184,506	232,000	79.53%	104,415	66,932	13,159	184,506	232,000	79.53%	83,002	77,455	14,660	175,117	232,000	75.48%	0
2024-00478	70100055	5/16/2024	186,621	84,549	14,504	285,674	415,000	68.84%	186,621	84,549	14,504	285,674	415,000	68.84%	117,236	88,715	11,060	217,011	415,000	52.29%	0
2025-00948	70083088		436,339			436,339			436,339			436,339			393,235			402,192			1
2025-00948	70083363		236,545			236,545			236,545			236,545			212,494			212,494			1
2025-00948	70083622		190,006	102,136	10,475	302,617			190,006	102,136	10,475	302,617			188,794		102,136	10,744	301,674		1
2025-00948	70083738		106,367			106,367			106,367			106,367			93,521			93,521			1
2025-00948	70083622	7/31/2025	969,257	102,136	19,432	1,090,825	925,000	117.93%	969,257	102,136	19,432	1,090,825	925,000	117.93%	888,044	102,136	19,701	1,009,881	925,000	109.18%	0
2023-01070	70100152		173,359			173,359			173,359			173,359			136,858			136,858			1
2023-01070	70100195		248,725	57,386	23,530	329,641			248,725	57,386	23,530	329,641			185,411	66,265	19,630	271,306			1
2023-01070	70100268		21,614			21,614			21,614			21,614			17,170			17,170			1
2023-01070	70100276		103,401			103,401			103,401			103,401			82,140			82,140			1
2023-01070	70100632		7,200			7,200			7,200			7,200			5,721			5,721			1
2023-01070	70100195	9/14/2023	554,299	57,386	23,530	635,215	700,000	90.75%	554,299	57,386	23,530	635,215	700,000	90.75%	427,300	66,265	19,630	513,195	700,000	73.31%	0
2023-01269	70092613		376,212			376,212			376,212			376,212			245,669			245,669			1
2023-01269	70105588		142,902	115,100	931	258,933			142,902	931	258,933	115,100			80,789		177,150	965	258,904		1
2023-01269	70105588	10/31/2023	519,114	115,100	931	635,145	675,000	94.10%	519,114	115,100	931	635,145	675,000	94.10%	326,458	177,150	965	504,573	675,000	74.75%	0
2025-00063	70092834		78,222			78,222			78,222			78,222			59,037			59,037			1
2025-00063	70092842														19,185			19,185			1
2025-00063	70093105		229,718			229,718			229,718			229,718			76,666			76,666			1
2025-00063	70093113														76,536			76,536			1
2025-00063	70093148		425,822	117,728	14,717	558,267			328,462	117,728	14,717	460,907			119,321	105,902	14,717	239,940			1
2025-00063	70093245		98,066			98,066			98,066			98,066			118,896			118,896			1
2025-00063	70094799		6,543			6,543			6,543			6,543			6,543			6,543			1
2025-00063	70098972		44,358			44,358			44,358			44,358			44,358			44,358			1
2025-00063	70178208														76,512			76,512			1
2025-00063	70210489														306,556			306,556			1
2025-00063	70093148	1/16/2025	882,729	117,728	14,717	1,015,174	1,116,500	90.92%	882,729	117,728	14,717	1,015,174	1,116,500	90.92%	903,610	105,902	14,717	1,024,229	1,116,500	91.74%	0
Current Assessed Statistics					Current Appraised Statistics					Assessed at Time of Sale Statistics											
Sample Size					11	Sample Size					11	Sample Size					11				
Sales Ratio Low Range					68.84%	Sales Ratio Low Range					62.71%	Sales Ratio Low Range					52.29%				
Sales Ratio High Range					117.93%	Sales Ratio High Range					117.93%	Sales Ratio High Range					116.10%				
Mean					96.03%	Mean					93.46%	Mean					86.24%				
Median					94.10%	Median					94.10%	Median					83.19%				
Aggregate Mean					95.73%	Aggregate Mean					91.18%	Aggregate Mean					86.15%				
Variance					0.0219	Variance					0.0319	Variance					0.0336				
Standard Deviation					0.1476	Standard Deviation					0.1786	Standard Deviation					0.1832				
Coefficient of Variation					0.1537	Coefficient of Variation					0.1911	Coefficient of Variation					0.2124				
Average Absolute Deviation					0.1072	Average Absolute Deviation					0.1317	Average Absolute Deviation					0.1471				
Coefficient of Dispersion					0.1140	Coefficient of Dispersion					0.1400	Coefficient of Dispersion					0.1768				
Price Related Differential					1.0031	Price Related Differential					1.0250	Price Related Differential					1.0011				

Study Information																										
County Name	BOX BUTTE																									
Report Date	4/7/2026																									
Number of Sales	11																									
Filter	Sale Date >= '10/01/2022' and Sale Date <= '09/30/2025' and Sale Class Code Status = '01' and Sale Class Code Use = '05' and (Qualification Code = '1' or Qualification Code = '2') and Appraisal ID IS NOT NULL and Building Value <> '0'																									
Instrument #	Sale Information			Current Assessed						Current Appraised						Assessed at Time of Sale						Multiple Parcels				
	Parcel Id	Sale Date		Land	Improvements	Outbuildings	Total	Adj. Sale Price	Ratio	Land	Improvements	Outbuildings	Total	Adj. Sale Price	Ratio	Land	Improvements	Outbuildings	Total	Adj. Sale Price	Ratio					
2023-01441	70054274	12/11/2023		92,007		89,027	8,153	189,187	195,000	97.02%	92,007		89,027	8,153	189,187	195,000	97.02%	55,832		91,450	3,870	151,152	195,000	77.51%	0	
2025-00002	70076030			532,925				532,925						532,925				475,820				475,820			1	
2025-00002	70112657			1,054,757		76,314		1,131,071						1,131,071				950,044		63,154		1,013,198			1	
2025-00002	70214425			93,134				93,134						93,134				82,112				82,112			1	
2025-00002	70112657	12/31/2024		1,680,816		76,314		1,757,130	1,888,588	93.04%	1,680,816		76,314		1,757,130	1,888,588	93.04%	1,507,976		63,154		1,571,130	1,888,588	83.19%	0	
2025-00449	70102775	4/15/2025		119,993		138,991		258,984	266,000	97.36%	119,993		138,991		258,984	266,000	97.36%	119,993		138,991		258,984	266,000	97.36%	0	
2024-01374	70105588	11/22/2023		142,902		931		258,933	223,000	116.11%	142,902		115,100	931	258,933	223,000	116.11%	80,789		177,150	965	258,904	223,000	116.10%	0	
2024-01223	70074259	9/12/2024		104,415		66,932	13,159	184,506	232,000	79.53%	104,415		66,932	13,159	184,506	232,000	79.53%	83,002		77,455	14,660	175,117	232,000	75.48%	0	
2024-00478	70100095	5/16/2024		186,621		84,549		285,674	415,000	68.84%	186,621		84,549		285,674	415,000	68.84%	117,236		88,715	11,060	217,011	415,000	52.29%	0	
2025-00948	70083088			436,339		8,957		445,296						436,339				393,235			8,957	402,192			1	
2025-00948	70083363			236,545				236,545						236,545				212,494				212,494			1	
2025-00948	70083622			190,006		102,136	10,475	302,617						190,006				188,794		102,136	10,744	301,674			1	
2025-00948	70083738			106,367				106,367						106,367				93,521				93,521			1	
2025-00948	70083622	7/31/2025		969,257		102,136	19,432	1,090,825	925,000	117.93%	969,257		102,136	19,432	1,090,825	925,000	117.93%	888,044		102,136	19,701	1,009,881	925,000	109.18%	0	
2023-01070	70100152			173,359				173,359						173,359				136,858				136,858			1	
2023-01070	70100195			248,725		57,386	23,530	329,641						248,725	23,530	329,641		185,411		66,265	19,630	271,306			1	
2023-01070	70100268			21,614				21,614						21,614				17,170				17,170			1	
2023-01070	70100276			103,401				103,401						103,401				82,140				82,140			1	
2023-01070	70100632			7,200				7,200						7,200				5,721				5,721			1	
2023-01070	70100195	9/14/2023		554,299		57,386	23,530	635,215	700,000	90.75%	554,299		57,386	23,530	635,215	700,000	90.75%	427,300		66,265	19,630	513,195	700,000	73.31%	0	
2023-01269	70092613			376,212				376,212						376,212				245,669				245,669			1	
2023-01269	70105588			142,902		115,100	931	258,933						142,902	115,100	931	258,933		80,789		177,150	965	258,904			1
2023-01269	70105588	10/31/2023		519,114		115,100	931	635,145	675,000	94.10%	519,114		115,100	931	635,145	675,000	94.10%	326,458		177,150	965	504,573	675,000	74.75%	0	
2025-00063	70092634			78,222				78,222						78,222				59,037				59,037			1	
2025-00063	70092842																	19,185				19,185			1	
2025-00063	70093105			229,718				229,718						229,718				76,666				76,666			1	
2025-00063	70093113																	76,536				76,536			1	
2025-00063	70093148			425,822		117,728	14,717	558,267						425,822				119,321		105,902	14,717	239,940			1	
2025-00063	70093245			98,066				98,066						98,066				118,896				118,896			1	
2025-00063	70094799			6,543				6,543						6,543				6,543				6,543			1	
2025-00063	70098972			44,358				44,358						44,358				44,358				44,358			1	
2025-00063	70178208																	76,512				76,512			1	
2025-00063	70210489																	306,556				306,556			1	
2025-00063	70093148	1/16/2025		882,729		117,728	14,717	1,015,174	1,116,500	90.92%	882,729		117,728	14,717	1,015,174	1,116,500	90.92%	903,610		105,902	14,717	1,024,229	1,116,500	91.74%	0	

Current Assessed Statistics				Current Appraised Statistics				Assessed at Time of Sale Statistics			
Sample Size	11	Sample Size	11	Sample Size	11	Sample Size	11				
Sales Ratio Low Range	68.84%	Sales Ratio Low Range	62.71%	Sales Ratio Low Range	52.29%	Sales Ratio Low Range	52.29%				
Sales Ratio High Range	117.93%	Sales Ratio High Range	117.93%	Sales Ratio High Range	116.10%	Sales Ratio High Range	116.10%				
Mean	94.56%	Mean	91.74%	Mean	85.09%	Mean	85.09%				
Median	93.57%	Median	93.57%	Median	80.35%	Median	80.35%				
Aggregate Mean	95.10%	Aggregate Mean	90.35%	Aggregate Mean	85.66%	Aggregate Mean	85.66%				
Variance	0.0216	Variance	0.0318	Variance	0.0357	Variance	0.0357				
Standard Deviation	0.1469	Standard Deviation	0.1784	Standard Deviation	0.1889	Standard Deviation	0.1889				
Coefficient of Variation	0.1554	Coefficient of Variation	0.1944	Coefficient of Variation	0.2220	Coefficient of Variation	0.2220				
Average Absolute Deviation	0.1004	Average Absolute Deviation	0.1303	Average Absolute Deviation	0.1480	Average Absolute Deviation	0.1480				
Coefficient of Dispersion	0.1073	Coefficient of Dispersion	0.1392	Coefficient of Dispersion	0.1842	Coefficient of Dispersion	0.1842				
Price Related Differential	0.9943	Price Related Differential	1.0154	Price Related Differential	0.9934	Price Related Differential	0.9934				

Box Butte County evidence for Statewide Equalization

From Box Butte County Assessor <assessor@boxbuttecountyne.gov>

Date Thu 4/16/2026 11:32 AM

To Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Daugherty, Raymond <Raymond.Daugherty@nebraska.gov>

Cc Scott, Sarah <sarah.scott@nebraska.gov>

 2 attachments (36 KB)

2026 Improved Ag Res Sales.xlsx; Ag Improved Sales export 4.6.26.xlsx;

Commissioners,

I would like to offer evidence ahead of time for the upcoming statewide equalization proceedings. I believe Ms. Scott may provide evidence on her part for the non-binding recommendation for Box Butte County. I also believe this will help the Commission to have documentation from both parties to have a clear understanding.

The attachments are the analyses I performed for the ag improved sales in Box Butte County for assessment year 2026.

I welcome questions when we meet on April 21st.

Cordially,

Michelle Robinson

Box Butte County Assessor

515 Box Butte Ave, Suite 102

Alliance NE 69301

(308) 762-6100

assessor@boxbuttecountyne.gov

<https://boxbutte.gworks.com>