

AGRICULTURAL

Type : Qualified

Number of Sales :	22	Median :	73	COV :	20.77	95% Median C.I. :	68.14 to 87.82
Total Sales Price :	21,365,758	Wgt. Mean :	76	STD :	16.10	95% Wgt. Mean C.I. :	66.04 to 85.81
Total Adj. Sales Price :	21,365,758	Mean :	78	Avg. Abs.Dev :	12.33	95% Mean C.I. :	70.38 to 84.66
Total Assessed Value :	16,222,469						
Avg. Adj. Sales Price :	971,171	COD :	16.91	MAX Sales Ratio :	117.19		
Avg. Assessed Value :	737,385	PRD :	102.09	MIN Sales Ratio :	55.26		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	3	79.16	84.28	92.86	16.22	90.76	67.58	106.09	N/A	504,055	468,064
01/01/2022 To 03/31/2022	1	93.23	93.23	93.23		100.00	93.23	93.23	N/A	532,315	496,271
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	3	87.82	89.51	89.17	04.11	100.38	84.93	95.77	N/A	218,333	194,681
10/01/2022 To 12/31/2022	3	69.64	69.69	69.45	01.21	100.35	68.46	70.97	N/A	933,333	648,175
01/01/2023 To 03/31/2023	3	89.96	91.76	91.93	18.17	99.82	68.14	117.19	N/A	1,481,288	1,361,727
04/01/2023 To 06/30/2023	2	56.73	56.73	57.42	02.59	98.80	55.26	58.20	N/A	2,379,625	1,366,410
07/01/2023 To 09/30/2023	1	62.66	62.66	62.66		100.00	62.66	62.66	N/A	1,512,000	947,367
10/01/2023 To 12/31/2023	1	74.29	74.29	74.29		100.00	74.29	74.29	N/A	294,335	218,651
01/01/2024 To 03/31/2024	3	73.80	77.31	82.93	06.38	93.22	72.00	86.14	N/A	1,166,943	967,747
04/01/2024 To 06/30/2024	2	62.13	62.13	66.83	10.88	92.97	55.37	68.88	N/A	678,000	453,087
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	7	87.82	87.80	92.04	10.32	95.39	67.58	106.09	67.58 to 106.09	385,640	354,930
10/01/2022 To 09/30/2023	9	68.46	73.39	71.84	16.80	102.16	55.26	117.19	58.20 to 89.96	1,501,679	1,078,877
10/01/2023 To 09/30/2024	6	72.90	71.75	78.20	08.68	91.75	55.37	86.14	55.37 to 86.14	858,528	671,345
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	7	84.93	81.55	75.86	11.40	107.50	68.46	95.77	68.46 to 95.77	569,616	432,120
01/01/2023 To 12/31/2023	7	68.14	75.10	72.52	22.09	103.56	55.26	117.19	55.26 to 117.19	1,572,778	1,140,574

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What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	22	72.90	77.52	75.93	16.91	102.09	55.26	117.19	68.14 to 87.82	971,171	737,385

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	1	62.66	62.66	62.66		100.00	62.66	62.66	N/A	1,512,000	947,367
1	1	62.66	62.66	62.66		100.00	62.66	62.66	N/A	1,512,000	947,367
<u>Dry</u>											
County	1	117.19	117.19	117.19		100.00	117.19	117.19	N/A	1,127,880	1,321,725
1	1	117.19	117.19	117.19		100.00	117.19	117.19	N/A	1,127,880	1,321,725
<u>Grass</u>											
County	5	73.80	73.60	64.63	19.77	113.88	55.26	95.77	N/A	433,600	280,215
1	5	73.80	73.60	64.63	19.77	113.88	55.26	95.77	N/A	433,600	280,215
<u>ALL</u>											
10/01/2021 To 09/30/2024	22	72.90	77.52	75.93	16.91	102.09	55.26	117.19	68.14 to 87.82	971,171	737,385

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	2	60.43	60.43	59.55	03.69	101.48	58.20	62.66	N/A	2,503,625	1,490,843
1	2	60.43	60.43	59.55	03.69	101.48	58.20	62.66	N/A	2,503,625	1,490,843
<u>Dry</u>											
County	5	72.00	81.49	86.08	15.90	94.67	68.14	117.19	N/A	693,265	596,735
1	5	72.00	81.49	86.08	15.90	94.67	68.14	117.19	N/A	693,265	596,735
<u>Grass</u>											
County	5	73.80	73.60	64.63	19.77	113.88	55.26	95.77	N/A	433,600	280,215
1	5	73.80	73.60	64.63	19.77	113.88	55.26	95.77	N/A	433,600	280,215
<u>ALL</u>											

10/01/2021 To 09/30/2024

22

72.90

77.52

75.93

16.91

102.09

55.26

117.19

68.14 to 87.82

971,171

737,385

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_County	Total	Increase	8%

What IF

**From:** [Russell, Jacqueline](#)  
**To:** [Holzhauser, Jared](#)  
**Subject:** Fw: Johnson Ag Land  
**Date:** Wednesday, April 23, 2025 8:28:01 AM  
**Attachments:** [49 Johnson 8 percent incr substrata Dryland.pdf](#)  
[49 Johnson 8 percent incr dry - overall.pdf](#)

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Jared,

I apologize, I failed to have you on this email to add these to the exhibit list.

Jackie

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**From:** Scott, Sarah <sarah.scott@nebraska.gov>  
**Sent:** Tuesday, April 22, 2025 11:25 AM  
**To:** Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>; Williams, Debra <Debra.Williams@nebraska.gov>  
**Cc:** Kuhn, Jim <jim.kuhn@nebraska.gov>; Hotz, Rob <rob.hotz@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>  
**Subject:** RE: Johnson Ag Land

Commissioner Russell,

The requested what-ifs are attached.

Thank you,

**Sarah Scott**

*Property Tax Administrator*

**Nebraska Department of Revenue**

200 S Silber

North Platte, NE 69101

OFFICE 402-471-5962

[sarah.scott@nebraska.gov](mailto:sarah.scott@nebraska.gov)

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

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**From:** Russell, Jacqueline <Jacqueline.Russell@nebraska.gov>

**Sent:** Tuesday, April 22, 2025 8:29 AM

**To:** Scott, Sarah <sarah.scott@nebraska.gov>; Williams, Debra <Debra.Williams@nebraska.gov>  
**Cc:** Kuhn, Jim <jim.kuhn@nebraska.gov>; Hotz, Rob <rob.hotz@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>  
**Subject:** Johnson Ag Land

Good Morning Ms. Scott,

Would you please provide a what-if analysis for Johnson County dry land to the midpoint, and subsequent what-if for the entire class.

Thank you,

**Jackie S. Russell**  
*Commissioner*

**Tax Equalization & Review Commission**

P.O. Box 95108  
301 Centennial Mall South  
Lincoln, NE 68509  
Phone: (402)471-8240  
Fax: (402)471-7720  
Email: [jacqueline.russell@nebraska.gov](mailto:jacqueline.russell@nebraska.gov)