

AGRICULTURAL

Type : Qualified

Number of Sales :	5	Median :	72	COV :	24.98	95% Median C.I. :	N/A
Total Sales Price :	3,466,323	Wgt. Mean :	86	STD :	20.36	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,466,323	Mean :	81	Avg.Abs.Dev :	11.45	95% Mean C.I. :	56.21 to 106.77
Total Assessed Value :	2,983,674						
Avg. Adj. Sales Price :	693,265	COD :	15.90	MAX Sales Ratio :	117.19		
Avg. Assessed Value :	596,735	PRD :	94.67	MIN Sales Ratio :	68.14		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2021 To 12/31/2021	1	79.16	79.16	79.16		100.00	79.16	79.16	N/A	308,165	243,935
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	1	70.97	70.97	70.97		100.00	70.97	70.97	N/A	480,000	340,651
01/01/2023 To 03/31/2023	2	92.67	92.67	94.06	26.47	98.52	68.14	117.19	N/A	1,067,079	1,003,716
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	72.00	72.00	72.00		100.00	72.00	72.00	N/A	544,000	391,657
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2021 To 09/30/2022	1	79.16	79.16	79.16		100.00	79.16	79.16	N/A	308,165	243,935
10/01/2022 To 09/30/2023	3	70.97	85.43	89.82	23.04	95.11	68.14	117.19	N/A	871,386	782,694
10/01/2023 To 09/30/2024	1	72.00	72.00	72.00		100.00	72.00	72.00	N/A	544,000	391,657
____Calendar Yrs____											
01/01/2022 To 12/31/2022	1	70.97	70.97	70.97		100.00	70.97	70.97	N/A	480,000	340,651
01/01/2023 To 12/31/2023	2	92.67	92.67	94.06	26.47	98.52	68.14	117.19	N/A	1,067,079	1,003,716

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Avg. Adj. Sales Price :	693,265	COD :	15.90	MAX Sales Ratio :	117.19		
Avg. Assessed Value :	596,735	PRD :	94.67	MIN Sales Ratio :	68.14		

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	5	72.00	81.49	86.08	15.90	94.67	68.14	117.19	N/A	693,265	596,735

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
____Dry____											
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
____ALL____											
10/01/2021 To 09/30/2024	5	72.00	81.49	86.08	15.90	94.67	68.14	117.19	N/A	693,265	596,735

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
____Dry____											
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
____ALL____											
10/01/2021 To 09/30/2024	5	72.00	81.49	86.08	15.90	94.67	68.14	117.19	N/A	693,265	596,735

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](#)

Jared,

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

Jackie

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
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

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Email: jacqueline.russell@nebraska.gov