# Cheyenne County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cheyenne	1	2,440	2,426	2,421	2,406	2,410	2,310	2,077	1,929	2,393
Deuel	1	2,440	2,380	2,380	2,323	2,200	2,184	2,149	2,200	2,390
Kimball	1	1,650	1,645	1,645	1,640	1,625	1,625	1,500	1,500	1,603
Cheyenne	3	2,752	2,747	n/a	2,739	2,734	2,571	2,497	2,453	2,728
Morrill	3	2,800	2,700	2,700	2,700	2,500	2,500	2,300	2,300	2,621
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
Kimball	2	1,975	1,975	1,975	1,625	n/a	1,625	1,625	1,500	1,703
Banner	1	2,000	1,900	1,900	1,800	1,800	1,800	1,600	1,305	1,792

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cheyenne	1	n/a	508	416	485	481	484	412	386	488
Deuel	1	n/a	800	750	750	750	n/a	725	725	782
Kimball	1	n/a	510	475	440	375	n/a	330	330	405
Cheyenne	3	n/a	676	660	665	663	n/a	659	654	673
Morrill	3	n/a	570	570	550	550	550	525	525	549
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
Kimball	2	n/a	625	580	555	455	n/a	390	385	505
Banner	1	n/a	530	530	505	505	505	480	465	507

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cheyenne	1	442	435	n/a	390	n/a	379	369	343	359
Deuel	1	405	n/a	405	405	n/a	405	405	405	405
Kimball	1	n/a	n/a	n/a	415	n/a	365	365	365	365
Cheyenne	3	n/a	560	n/a	540	n/a	510	500	358	426
Morrill	3	580	580	n/a	570	570	540	500	500	509
Garden	1	495	n/a	498	495	485	485	485	485	486
Kimball	2	n/a	n/a	n/a	n/a	n/a	355	355	355	355
Banner	1	n/a	485	n/a	470	465	460	455	416	429

County	Mkt Area	CRP	TIMBER	WASTE
Cheyenne	1	377	n/a	100
Deuel	1	588	n/a	n/a
Kimball	1	410	n/a	n/a
Cheyenne	3	477	n/a	100
Morrill	3	529	n/a	30
Garden	1	780	n/a	50
Kimball	2	345	n/a	n/a
Banner	1	460	n/a	282

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII. CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

## Loukota, Joe

From: Scott, Sarah

**Sent:** Monday, April 15, 2024 4:43 PM

**To:** Russell, Jacqueline

Cc: Hotz, Rob; Keetle, Steve; Kuhn, Jim; Loukota, Joe; hajek.assessor@cheyennecounty.net

**Subject:** RE: Cheyenne County Ag **Attachments:** Cheyenne Page 29.pdf

Follow Up Flag: Follow up Flag Status: Flagged

### Commissioner Russell,

The Average Acre Value Comparison is not a direct import of the Abstract data and has been corrected. A corrected copy of page 29 is attached. Additionally, a corrected Report for Cheyenne County has been placed on the FTP site for receipt at Wednesday's initial hearing.

Market Area 5 is not included in the chart, as the land is not considered agricultural use by the county assessor and is kept as an inventory of acres within the city limits of Sidney. The methodology of developing values per acre was based in 2020 on the county assessor taking the average of the two 1A1 acre values of both Market Areas 1 and 3 combined and increasing this number to 100% of market value. The remaining values were based on additional non-ag use values at 100% of market. The values in this market area have not changed since 2020.

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:** Monday, April 15, 2024 9:37 AM

To: Scott, Sarah <sarah.scott@nebraska.gov>

Cc: Hotz, Rob <rob.hotz@nebraska.gov>; Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim

<jim.kuhn@nebraska.gov>; Loukota, Joe <Joe.Loukota@nebraska.gov>; hajek.assessor@cheyennecounty.net

Subject: Cheyenne County Ag

Morning Ms. Scott,

Cheyenne County Average Acre Value Comparison page 29, is missing Market Area 5 data. I realize this market area is very small, so was this intentional?

Also, it appears that the data on the Ave Acre Comparison chart does not match the Abstract data on 1A1 and 1A in both market areas displayed (1 & 3). Could you please clarify the numbers and whether this is this a direct import to the Ave Acre Comparison document from Schedules IX and XIII, or a hand keyed document?

Thank you,

## Jackie S. Russell

Commissioner

## **Tax Equalization & Review Commission**

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