

Table 24 2011 Tax Equalization and Review Commission Levels of Value

County Number & Name		Residential			Commercial			Agricultural & Horticultural Land Not Subject to Special Valuation			Special Value of Agric. & Hort.Land Subject to Special Valuation		
		Med ¹	COD ²	PRD ³	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1	Adams	94	22.00	108.80	96	30.06	92.05	71	19.06	99.14			
2	Antelope	97	9.25	102.75	---			72	19.05	107.33			
3	Arthur	Insufficient Sales			Insufficient Sales			74	10.88	95.89			
4	Banner	Insufficient Sales			Insufficient Sales			74	19.82	111.03			
5	Blaine	Insufficient Sales			Insufficient Sales			72	18.64	100.26			
6	Boone	95	31.33	119.50	---			72	20.46	104.33			
7	Box Butte	96	18.52	106.36	93	18.99	96.60	70	27.14	117.88			
8	Boyd	98	18.67	114.45	Insufficient Sales			72	20.93	100.62			
9	Brown	99	6.35	99.72	98	15.73	98.95	72	26.49	102.57	72	26.49	102.57
10	Buffalo	96	6.85	101.81	98	5.31	102.81	72	23.24	101.33	72	23.24	101.33
11	Burt	96	22.43	108.86	97	34.67	114.61	72	13.00	102.87	73	9.65	101.72
12	Butler	95	10.64	101.46	96	16.55	106.14	72	15.19	101.55			
13	Cass	98	12.25	102.77	99	8.98	109.26	---			69	25.57	110.23
14	Cedar	96	20.05	105.92	95	21.55	129.79	73	21.70	106.93			
15	Chase	94	14.42	105.17	96	18.95	102.02	71	18.01	104.34			
16	Cherry	98	30.69	109.56	---			71	21.00	109.07			
17	Cheyenne	98	3.45	100.26	98	8.59	105.19	73	14.70	99.82			
18	Clay	98	19.45	112.57	---			73	21.55	107.54			
19	Colfax	95	16.72	106.47	---			73	16.55	100.81			
20	Cuming	95	14.18	105.06	96	20.47	99.03	72	10.25	98.74	71	10.38	102.12
21	Custer	97	37.16	115.12	---			70	20.49	103.10			
22	Dakota	94	20.65	107.55	98	32.35	122.24	73	27.39	122.24	73	27.39	122.31
23	Dawes	98	14.43	103.67	95	21.15	105.98	73	23.39	102.10	72	23.39	102.10
24	Dawson	98	14.64	105.07	99	18.82	107.00	72	21.76	106.28	72	21.17	105.64
25	Deuel	95	12.74	100.34	97	5.54	99.80	73	18.14	102.76			
26	Dixon	96	16.18	104.84	96	25.50	107.23	75	18.50	108.74			
27	Dodge	98	10.74	102.33	97	25.56	99.31	72	15.56	105.90	72	15.56	105.90
28	Douglas	96	9.48	102.66	96	19.32	105.50	---			74	27.87	111.67
29	Dundy	96	21.44	107.44	Insufficient Sales			72	18.33	103.45			
30	Fillmore	99	16.29	109.06	Insufficient Sales			73	18.50	107.62			
31	Franklin	99	20.70	112.55	---			73	25.92	112.49			
32	Frontier	100	24.06	112.27	---			75	23.89	107.47			
33	Furnas	94	29.16	112.07	---			69	18.77	107.94	69	18.77	107.94
34	Gage	96	23.21	107.01	97	17.07	97.90	70	20.51	105.54	70	20.51	105.54
35	Garden	99	14.43	101.56	100	7.29	104.76	72	9.02	100.35	72	9.02	100.35
36	Garfield	93	18.27	109.79	Insufficient Sales			70	21.62	112.42	70	21.62	112.42
37	Gosper	96	21.64	113.11	Insufficient Sales			70	23.55	107.93			
38	Grant	Insufficient Sales			Insufficient Sales			73	14.96	114.73			
39	Greeley	98	22.56	105.07	94	8.83	99.67	71	20.11	105.40			
40	Hall	94	13.67	103.04	95	22.85	118.59	71	22.97	102.58			
41	Hamilton	96	9.67	101.07	---			73	15.36	101.23			
42	Harlan	93	22.88	111.62	---			71	22.40	105.32			

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	Med ¹	COD ²	PRD ³	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
43 Hayes	99	13.64	103.06	Insufficient Sales			72	19.08	115.59			
44 Hitchcock	96	23.10	109.43	---			72	17.61	107.26	72	17.61	107.26
45 Holt	94	34.03	117.09	95	26.94	106.09	72	24.00	111.58			
46 Hooker	97	6.02	100.41	Insufficient Sales			69	14.13	116.26			
47 Howard	96	24.85	110.03	---			69	21.60	106.62	69	21.6	106.62
48 Jefferson	98	26.84	115.19	---			72	12.36	101.22			
49 Johnson	97	34.09	119.00	Insufficient Sales			70	19.01	104.77			
50 Kearney	93	19.58	106.08	---			71	27.04	109.39			
51 Keith	98	28.13	113.70	98	25.66	117.93	72	15.51	105.09	72	15.51	105.09
52 Keya Paha	Insufficient Sales			Insufficient Sales			69	26.05	104.17	69	26.05	104.17
53 Kimball	96	14.41	104.82	100	30.40	97.08	73	17.59	104.69			
54 Knox	93	13.84	106.82	98	13.50	104.34	69	18.88	102.97			
55 Lancaster	95	7.16	100.85	94	12.19	109.16	---			74	23.28	110.06
56 Lincoln	96	6.10	100.88	96	11.40	107.69	71	19.17	105.81	71	18.55	106.68
57 Logan	97	16.48	100.21	Insufficient Sales			71	22.08	112.13			
58 Loup	95	19.84	115.00	Insufficient Sales			73	25.80	103.59			
59 Madison	94	20.51	108.66	97	31.37	104.00	72	19.09	106.46	71	21.78	108.15
60 McPherson	Insufficient Sales			Insufficient Sales			75	19.03	113.75			
61 Merrick	97	18.74	108.37	95	19.13	97.87	72	22.88	105.60	72	22.88	105.60
62 Morrill	97	8.55	103.57	Insufficient Sales			72	22.17	121.74			
63 Nance	93	22.18	104.47	Insufficient Sales			72	24.30	102.88			
64 Nemaha	97	20.78	112.35	---			69	14.94	103.26			
65 Nuckolls	97	13.36	103.87	Insufficient Sales			73	20.63	106.08			
66 Otoe	96	18.82	104.31	95	30.84	113.97	69	20.98	107.14	69	20.98	107.14
67 Pawnee	97	40.71	120.08	Insufficient Sales			70	15.88	107.06			
68 Perkins	100	13.25	108.40	Insufficient Sales			71	15.81	101.75			
69 Phelps	94	25.21	110.14	98	25.21	110.76	71	21.39	109.10			
70 Pierce	95	18.52	110.98	---			71	18.89	106.72			
71 Platte	95	11.89	101.99	95	25.56	110.25	71	19.87	102.09	71	19.87	102.09
72 Polk	96	24.44	112.46	Insufficient Sales			73	15.37	108.16	73	15.37	108.16
73 Red Willow	96	11.73	104.05	99	13.47	98.44	69	18.22	108.11			
74 Richardson	96	49.78	138.55	94	41.70	113.16	71	24.55	108.46			
75 Rock	97	31.42	115.60	Insufficient Sales			73	19.37	97.19			
76 Saline	97	15.76	105.23	96	6.20	99.25	71	19.73	107.98	69	17.33	108.52
77 Sarpy	96	5.01	100.57	97	8.31	103.84	---			72	26.54	109.49
78 Saunders	95	21.17	109.33	98	31.16	121.18	---			70	20.75	107.38
79 Scotts Bluff	95	16.35	103.23	98	20.60	106.85	72	27.32	112.15	72	27.32	112.15
80 Seward	94	8.59	100.83	---			73	17.65	108.22	71	22.5	115.36
81 Sheridan	96	33.26	116.64	94	39.07	115.17	71	27.35	113.97			
82 Sherman	97	14.92	105.57	Insufficient Sales			71	14.60	105.19	70	16.87	106.49
83 Sioux	96	6.86	105.26	Insufficient Sales			73	24.98	107.72			
84 Stanton	95	12.59	102.28	Insufficient Sales			75	15.98	105.15			

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85 Thayer	97	14.24	104.39	Insufficient Sales			71	15.79	105.78			
86 Thomas	99	3.93	101.10	Insufficient Sales			74	16.95	104.34			
87 Thurston	99	33.54	122.70	Insufficient Sales			71	21.51	105.54			
88 Valley	97	9.78	103.19	---			74	16.93	104.55			
89 Washington	93	9.25	101.76	94	15.57	99.73	---			72	20.7	104.10
90 Wayne	95	12.61	103.70	97	31.72	98.26	70	15.52	106.13			
91 Webster	95	24.54	113.44	---			70	22.89	107.03	70	22.89	107.03
92 Wheeler	92	35.52	125.01	Insufficient Sales			71	18.22	100.21			
93 York	98	7.78	101.63	97	12.98	112.97	73	12.53	104.46	72	8.26	103.75

ENDNOTES:

¹ The median has been adopted by the Commission as the preferred established indicator of central tendency. 442, Neb. Admin. Code, ch. 9, §004 (6/09). The acceptable ratio range for the median of the "Assessment-Sales Ratio" is from 69% to 75% of actual or fair market value for the class and subclasses of agricultural land and horticultural land not receiving special valuation pursuant to Neb. Rev. Stat. §77-1344; 69% to 75% of special valuation for the class and subclasses of agricultural land and horticultural land receiving special valuation pursuant to Neb. Rev. Stat. §77-1344; and 92% to 100% of actual or fair market value for all other classes and subclasses of real property. Neb. Rev. Stat. §77-5023(2) (Reissue 2009).

² The appropriate COD range for the residential class and subclasses of real property is between 0 and 15 and the appropriate COD range for all other classes and subclasses of real property is between 0 and 20. 442 Neb. Admin. Code, ch. 9, §005.02 (6/09).

³ The appropriate PRD range for all classes and subclasses of real property is between .98 and 1.03. 442 Neb. Admin. Code, ch. 9, §005.03 (6/09).

⁴ The level of value for special value of the agricultural land and horticultural land class of real property receiving special valuation and its subclasses was determined through an income based methodology developed by the Property Tax Administrator pursuant to Neb. Rev. Stat. §77-1327(4) (Reissue 2009).

⁵ The COD derived from the statistical studies for this class of real property indicates that the median sales assessment ratio of the sales from which the COD is derived is an unreliable basis for a determination of the level of value.

⁶ Statistical studies for the real property class of agricultural land and horticultural land not receiving special valuation were not provided because there was no sales of agricultural land and horticultural land not receiving special valuation in the applicable three year period.