

**Table 24 2012 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 <sup>1</sup>	COD <sup>2</sup>	PRD <sup>3</sup>	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1 Adams	94	19.41	106.55	96	26.71	93.06	71	20.94	106.84			
2 Antelope	97	15.95	105.97	—			72	17.48	102.19			
3 Arthur	—			—			70	11.67	99.36			
4 Banner	—			—			72	20.74	114.13			
5 Blaine	—			—			73	13.27	99.34			
6 Boone	94	33.96	124.08	—			73	24.22	108.84			
7 Box Butte	96	15.57	101.83	93	20.10	127.03	72	18.39	103.17			
8 Boyd	99	17.71	111.18	—			70	20.84	99.85			
9 Brown	99	3.41	100.43	—			72	20.58	96.38			
10 Buffalo	95	5.54	101.64	98	6.79	102.40	71	24.15	112.33	70	21.64	111.88
11 Burt	97	22.88	112.15	—			71	18.16	102.45			
12 Butler	93	12.54	103.38	—			73	23.36	105.83			
13 Cass	98	6.28	100.78	98	11.56	109.23	—			69		
14 Cedar	97	15.77	107.34	—			72	23.37	108.36			
15 Chase	94	17.85	107.25	—			75	18.15	103.03			
16 Cherry	93	24.38	109.69	95	20.08	102.97	69	20.90	112.77			
17 Cheyenne	98	4.27	99.91	98	8.18	106.32	72	14.49	102.80			
18 Clay	98	22.80	112.54	—			73	23.48	106.58			
19 Colfax	98	16.12	106.09	—			74	14.84	101.63			
20 Cuming	96	13.78	106.13	—			75	15.10	106.58			
21 Custer	97	21.93	112.48	—			73	21.17	101.48			
22 Dakota	94	16.46	104.54	—			69	22.48	109.40			
23 Dawes	100	11.73	104.90	97	22.74	109.32	71	22.81	100.47	71	22.81	100.47
24 Dawson	97	13.04	102.64	99	18.48	104.83	69	20.12	106.73	69	20.12	106.73
25 Deuel	93	14.86	100.13	—			70	18.46	103.11			
26 Dixon	96	17.21	108.21	—			70	23.35	109.09			
27 Dodge	99	15.35	106.69	98	19.80	100.40	70	22.41	107.22	70	22.41	107.22
28 Douglas	96	8.94	102.70	97	21.76	108.74	—			75		
29 Dundy	95	21.51	110.20	—			—					
30 Fillmore	98	21.52	111.62	—			72	18.82	105.07			
31 Franklin	99	27.63	118.52	—			73	22.16	106.30			
32 Frontier	98	18.10	104.70	—			71	21.59	101.60			
33 Furnas	94	31.34	118.10	—			69	25.39	104.09			
34 Gage	98	22.97	111.39	94	15.15	99.69	70	23.31	108.89			
35 Garden	98	15.25	106.58	—			70	8.80	99.25	70	8.8	99.25
36 Garfield	97	7.97	108.21	—			71	24.33	101.75	71	24.33	101.75
37 Gosper	97	21.11	109.76	—			73	19.90	105.50			
38 Grant	—			—			71	10.72	109.57			
39 Greeley	97	25.08	105.79	—			72	16.65	103.30			
40 Hall	94	15.29	105.20	94	21.53	113.07	74	25.72	101.16			
41 Hamilton	96	9.70	100.97	—			74	19.74	109.64			
42 Harlan	98	19.58	105.53	—			73	21.92	101.83			
43 Hayes	—			—			74	18.26	111.78			
44 Hitchcock	97	16.68	109.58	—			74	15.48	102.58			
45 Holt	94	31.49	114.20	—			71	30.96	111.11			
46 Hooker	97	16.10	108.60	—			70	17.44	117.05			
47 Howard	99	9.48	102.27	—			71	16.75	104.79			

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	Med <sup>1</sup>	COD <sup>2</sup>	PRD <sup>3</sup>	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
48 Jefferson	98	31.61	120.27	—			73	16.96	101.32			
49 Johnson	97	15.44	103.36	—			72	20.94	105.03			
50 Kearney	93	14.78	103.50	—			72	21.60	107.02			
51 Keith	97	18.89	107.00	98	12.10	108.03	74	15.00	104.02			
52 Keya Paha	—			—			71	28.51	101.87			
53 Kimball	95	19.26	106.22	95	17.13	108.20	70	21.06	108.17			
54 Knox	94	12.32	106.64	—			71	21.38	105.86			
55 Lancaster	99	4.33	100.18	98	12.55	114.39	—			75		
56 Lincoln	97	6.29	101.32	98	9.34	100.87	71	18.51	106.64	71	18.51	106.64
57 Logan	—			—			70	22.72	96.61			
58 Loup	—			—			72	17.06	98.99			
59 Madison	94	20.22	108.01	96	28.60	103.78	75	24.97	104.78			
60 McPherson	—			—			70	21.05	109.24			
61 Merrick	97	12.89	104.13	—			72	24.12	103.59			
62 Morrill	98	16.50	108.40	—			73	19.39	104.86			
63 Nance	96	19.57	103.96	—			73	24.71	109.58			
64 Nemaha	97	27.37	117.65	—			70	25.49	110.67			
65 Nuckolls	97	15.76	110.09	—			72	20.25	109.03			
66 Otoe	97	16.74	103.02	94	25.66	115.51	72	18.30	104.78			
67 Pawnee	97	34.07	116.21	—			71	18.85	107.87			
68 Perkins	100	12.59	108.27	—			74	14.42	103.59			
69 Phelps	94	26.67	113.11	—			72	23.22	112.41			
70 Pierce	95	14.07	105.45	—			74	21.24	110.44			
71 Platte	95	12.34	102.69	97	16.40	109.97	73	25.73	108.70	73	25.73	108.70
72 Polk	96	17.30	105.98	—			74	18.96	106.92			
73 Red Willow	95	15.96	107.01	98	23.99	103.74	70	19.85	104.82			
74 Richardson	95	34.48	119.91	—			69	22.90	111.63			
75 Rock	97	46.91	125.60	—			72	19.52	101.06			
76 Saline	97	10.05	102.09	—			73	20.25	105.52			
77 Sarpy	96	4.50	100.23	98	8.41	103.06	—			74		
78 Saunders	96	16.98	105.99	93	20.80	105.24	—			69		
79 Scotts Bluff	94	16.67	102.56	97	21.77	104.72	75	23.60	112.48	75	23.6	112.48
80 Seward	95	8.79	101.21	—			72	21.24	111.71	72	21.24	111.71
81 Sheridan	96	23.91	109.01	—			71	23.09	122.24			
82 Sherman	99	19.36	108.89	—			72	13.89	102.70			
83 Sioux	100	18.36	106.97	—			73	16.71	101.80			
84 Stanton	100	15.19	108.00	—			75	22.20	107.71			
85 Thayer	97	14.64	102.52	—			71	15.62	103.47			
86 Thomas	98	8.05	105.10	—			74	18.36	104.36			
87 Thurston	100	31.07	120.14	—			69	23.05	105.65			
88 Valley	99	7.37	100.46	—			71	20.06	113.06			
89 Washington	94	8.02	101.18	93	15.56	99.49	—			74		
90 Wayne	95	12.32	104.47	—			74	16.98	107.69			
91 Webster	97	25.29	110.29	—			71	18.57	105.31			
92 Wheeler	—			—			70	21.85	105.89			
93 York	99	13.12	105.16	98	20.03	122.67	72	19.41	112.61			