

Table 24 2010 Tax Equalization and Review Commission Levels of Value

		Residential			Commercial			Agricultural & Horticultural Land Not Subject to Special Valuation			Special Value of Agric. & Hort.Land Subject to Special Valuation		
No	County	Med ¹	COD ²	PRD ³	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1	Adams	93	20.30	108.33	97	30.02	104.89	71	13.63	103.70			
2	Antelope	97	11.22	102.44	94	27.26	97.10	71	15.07	102.29			
3	Arthur	<i>Insufficient Sales</i>			<i>Insufficient Sales</i>			<i>Insufficient Sales</i>					
4	Banner	<i>Insufficient Sales</i>			<i>Insufficient Sales</i>			71	20.51	108.88			
5	Blaine	<i>Insufficient Sales</i>			<i>Insufficient Sales</i>			72	20.28	88.81			
6	Boone	95	29.42	117.34	97	43.93	121.33	69	27.45	110.46			
7	Box Butte	97	14.87	105.10	95	30.64	112.13	72	27.49	132.11			
8	Boyd	98	27.43	111.98	<i>Insufficient Sales</i>			72	22.40	110.84			
9	Brown	97	27.38	112.88	97	16.12	97.46	70	29.30	111.63	70		
10	Buffalo	96	4.75	100.77	97	2.60	100.65	72	12.50	101.76	72		
11	Burt	96	22.15	110.01	97	35.80	124.35	70	18.83	104.93	70		
12	Butler	95	8.97	102.18	94	14.13	104.34	71	17.76	104.83			
13	Cass	97	38.16	123.50	98	10.04	112.55				69 ⁽⁴⁾		
14	Cedar	97	19.28	103.25	97	65.61	163.10	70	21.32	106.31			
15	Chase	94	9.46	103.55	96	13.59	100.42	70	17.33	103.52			
16	Cherry	96	24.72	107.58	97	27.49	114.45	71	34.16	126.24			
17	Cheyenne	95	10.77	101.20	98	9.04	103.53	73	15.09	102.81			
18	Clay	98	25.98	122.07	98	17.78	95.56	71	22.01	106.84			
19	Colfax	95	13.10	104.48	100	14.77	114.72	71	21.28	101.16			
20	Cuming	97	16.30	106.82	95	16.25	100.43	72	11.91	100.53	72		
21	Custer	98	33.01	122.83	96	32.55	110.81	70	22.05	106.07			
22	Dakota	95	15.61	104.55	96	21.64	108.52	72	30.94	119.13	71		
23	Dawes	99	18.87	106.48	98	27.97	108.89	69	29.60	110.04	69		
24	Dawson	98	12.68	102.73	95	15.52	120.15	73	25.86	109.31	72		
25	Deuel	95	11.63	101.28	---	⁽⁵⁾		72	17.49	105.50			
26	Dixon	98	14.23	104.83	95	21.10	102.49	72	21.77	100.22			
27	Dodge	98	11.48	103.33	95	29.18	101.68	71	18.36	107.47	71		
28	Douglas	96	9.02	102.70	96	19.09	102.80				71 ⁽⁴⁾		
29	Dundy	99	20.06	104.49	<i>Insufficient Sales</i>			74	14.46	103.05			
30	Fillmore	99	10.66	103.22	99	21.07	113.81	72	17.47	109.26			
31	Franklin	99	38.69	123.91	94	46.40	165.45	73	19.36	107.12			
32	Frontier	99	16.82	111.00	<i>Insufficient Sales</i>			74	22.07	104.07			
33	Furnas	95	27.41	109.30	---	⁽⁵⁾		70	21.68	105.52			
34	Gage	97	29.20	114.89	96	27.65	107.50	71	20.11	89.24			
35	Garden	98	14.50	103.90	99	15.96	106.69	70	13.58	102.89	70		
36	Garfield	96	19.19	105.88	<i>Insufficient Sales</i>			70	25.21	120.51			
37	Gosper	96	12.05	104.19	<i>Insufficient Sales</i>			70	18.29	98.26			
38	Grant	<i>Insufficient Sales</i>			<i>Insufficient Sales</i>			---	⁽⁵⁾				
39	Greeley	94	22.65	114.78	<i>Insufficient Sales</i>			70	20.78	106.53			
40	Hall	93	12.80	103.08	94	19.28	102.52	73	25.04	103.29			
41	Hamilton	96	11.19	102.06	97	20.62	113.42	73	18.26	103.15			
42	Harlan	96	14.05	102.75	---	⁽⁵⁾		71	18.64	101.91			

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43	Hayes	98	4.07	101.87	Insufficient Sales			71	17.75	114.58			
44	Hitchcock	98	26.31	109.84	--- ⁽⁵⁾			74	14.20	99.45			
45	Holt	96	26.89	112.11	95	28.99	92.66	72	22.92	117.47			
46	Hooker	96	12.76	103.14	Insufficient Sales			71	23.01	105.91			
47	Howard	97	25.89	105.32	98	31.76	113.47	72	20.81	105.05	72		
48	Jefferson	99	23.96	110.25	97	3.98	102.47	71	13.28	104.04			
49	Johnson	97	25.38	111.43	--- ⁽⁵⁾			74	21.36	101.91			
50	Kearney	96	21.51	109.36	97	16.04	110.77	71	20.69	95.80			
51	Keith	96	19.73	108.62	95	28.90	113.23	71	19.58	108.85	71		
52	Keya Paha	Insufficient Sales			Insufficient Sales			71	33.19	124.83	71		
53	Kimball	94	11.58	101.94	100	21.63	107.57	73	19.84	98.09			
54	Knox	93	16.29	107.90	97	15.47	107.34	71	18.11	101.00			
55	Lancaster	95	5.84	100.76	92	12.52	111.93				72 ⁽⁴⁾		
56	Lincoln	96	7.00	102.05	98	8.04	105.80	71	19.53	103.84	70		
57	Logan	97	20.56	115.01	Insufficient Sales			Insufficient Sales					
58	Loup	92	16.77	111.75	Insufficient Sales			Insufficient Sales					
59	Madison	93	23.36	111.40	98	37.88	106.67	71	20.81	108.12	71		
60	McPherson	Insufficient Sales			Insufficient Sales			69	19.23	100.24			
61	Merrick	96	17.62	106.64	99	21.85	111.26	72	21.40	101.66	72		
62	Morrill	97	9.77	105.66	94	9.76	108.95	73	27.45	111.22			
63	Nance	94	22.88	110.63	92	13.31	99.97	72	18.70	93.31			
64	Nemaha	97	7.78	102.56	95	19.99	99.62	72	19.46	105.10			
65	Nuckolls	97	26.38	115.78	96	15.85	100.43	73	25.06	107.92			
66	Otoe	94	17.59	103.86	94	32.37	128.08	73	13.54	107.94	73		
67	Pawnee	97	28.35	115.29	Insufficient Sales			72	17.83	103.96			
68	Perkins	97	17.76	104.81	99	9.31	95.15	72	20.58	104.58			
69	Phelps	94	21.71	107.93	98	11.23	106.05	71	13.18	96.37			
70	Pierce	96	18.29	109.40	96	2.84	99.58	70	20.31	105.70			
71	Platte	96	11.61	105.00	94	24.33	111.03	70	15.48	100.44	70		
72	Polk	98	15.73	108.05	96	21.85	103.35	73	15.60	102.97	73		
73	Red Willow	97	12.44	103.79	98	13.77	109.01	72	19.64	110.72			
74	Richardson	97	33.17	121.98	96	35.67	114.94	72	30.37	118.70			
75	Rock	97	14.27	109.79	Insufficient Sales			74	14.36	99.73			
76	Saline	96	8.20	101.19	96	6.91	96.86	71	16.56	104.56			
77	Sarpy	97	4.65	100.63	97	7.67	103.91				71 ⁽⁴⁾		
78	Saunders	95	13.93	105.96	99	28.56	121.13				73 ⁽⁴⁾		
79	Scotts Bluff	95	10.80	100.41	96	19.32	106.59	72	27.64	112.68	72		
80	Seward	94	8.59	100.37	95	8.90	101.65	72	16.09	105.23			
81	Sheridan	96	31.12	115.11	--- ⁽⁵⁾			70	31.27	113.13			
82	Sherman	98	13.50	105.67	98	22.48	108.20	69	13.41	101.57			
83	Sioux	93	18.20	116.53	Insufficient Sales			72	29.78	107.77	72		
84	Stanton	95	16.79	104.41	Insufficient Sales			70	19.87	104.20			

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85	Thayer	98	12.32	105.27	98	11.79	97.48	71	16.98	105.95			
86	Thomas	98	3.24	99.01	<i>Insufficient Sales</i>			<i>Insufficient Sales</i>					
87	Thurston	95	30.83	115.44	<i>Insufficient Sales</i>			70	21.20	104.39			
88	Valley	98	11.62	104.51	94	13.60	104.41	72	16.55	105.51			
89	Washington	94	7.66	101.84	93	15.73	98.54				75 ⁽⁴⁾		
90	Wayne	96	25.20	111.89	95	29.64	111.94	69	19.63	106.90			
91	Webster	97	21.78	108.36	95	19.78	100.98	70	14.61	104.42			
92	Wheeler	94	31.71	126.14	<i>Insufficient Sales</i>			72	17.43	101.85			
93	York	99	9.87	103.14	98	9.60	109.26	72	14.51	105.36	69		

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.