

## 2001 TAX EQUALIZATION AND REVIEW COMMISSION LEVELS OF VALUE (2.5% TRIMMED SALES)

No	County	Residential			Commercial			Agricultural Unimproved*		
		Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1	Adams	99	12.29	103.29	100	17.81	112.52	77	19.11	101.54
2	Antelope	99	17.62	102.08	99	38.93	120.16	76	16.34	102.27
3	Arthur	**	**	**	**	**	**	**	**	**
4	Banner	**	**	**	No	Sales		75	12.62	104.57
5	Blaine	**	**	**	No	Sales		**	**	**
6	Boone	92	22.42	109.53	92	46.64	136.78	74	15.14	101.33
7	Box Butte	94	15.76	101.87	95	28.04	99.93	75	15.67	104.01
8	Boyd	98	52.34	131.85	**	**	**	74	22.61	114.26
9	Brown	93	20.02	101.49	92	49.85	106.25	74	23.99	100.99
10	Buffalo	98	5.42	101.22	98	3.42	99.94	76	11.11	101.21
11	Burt	95	14.28	102.78	94	20.69	94.23	77	15.27	103.33
12	Butler	94	5.85	99.82	97	7.88	102.24	75	15.15	100.66
13	Cass	94	13.13	100.39	93	12.38	100.06	<b>77<sup>1</sup></b>	<b>12.00</b>	<b>108.00</b>
14	Cedar	94	24.65	106.23	100	55.98	152.88	77	16.16	103.42
15	Chase	95	24.77	106.40	96	30.94	84.31	77	18.93	104.98
16	Cherry	99	4.94	100.12	92	28.40	107.31	75	23.05	102.73
17	Cheyenne	98	9.06	100.73	99	21.77	117.71	78	11.03	101.33
18	Clay (Amended)	92	21.19	105.52	96	30.27	98.70	76	12.90	104.43
19	Colfax	96	14.84	100.21	92	26.25	93.80	76	16.55	99.57
20	Cuming	94	15.57	102.07	95	32.88	118.90	<b>74<sup>2</sup></b>	<b>15.55</b>	<b>103.84</b>
21	Custer	96	40.58	126.04	98	50.88	105.54	74	15.40	100.96
22	Dakota	96	14.03	100.16	96	37.83	115.08	77	19.34	101.05
23	Dawes	96	18.63	103.63	92	29.45	122.04	78	19.06	105.54
24	Dawson	96	16.64	101.64	100	19.13	100.65	<b>74<sup>3</sup></b>	<b>17.43</b>	<b>101.76</b>
25	Deuel	94	29.55	112.55	96	17.23	105.64	76	10.03	99.55
26	Dixon	93	20.30	104.60	98	31.15	118.00	75	16.27	101.11
27	Dodge	93	18.12	102.19	95	29.96	98.76	77	22.78	102.33
28	Douglas	95	12.07	101.19	98	22.33	106.02	**	**	**
29	Dundy	96	30.42	112.38	100	37.61	109.64	76	17.44	99.58
30	Fillmore	100	7.17	101.10	97	12.84	101.99	76	13.93	101.11
31	Franklin	95	37.16	119.61	98	62.68	88.58	76	16.03	100.64
32	Frontier	94	25.37	103.05	92	32.70	105.04	75	15.41	96.68
33	Furnas	96	25.82	113.71	96	28.03	102.26	75	14.88	102.38
34	Gage	94	18.64	104.12	94	23.99	108.34	<b>75<sup>4</sup></b>	<b>16.87</b>	<b>99.61</b>
35	Garden	99	26.01	113.22	96	6.94	99.67	<b>76<sup>5</sup></b>	<b>12.22</b>	<b>100.15</b>
36	Garfield	100	15.88	105.96	97	12.68	111.61	78	17.26	95.91
37	Gosper	94	6.35	99.79	95	0.89	99.43	75	14.06	103.26
38	Grant	92	18.49	101.66	**	**	**	**	**	**
39	Greeley	94	21.79	104.83	94	44.45	84.91	77	14.01	102.29
40	Hall	93	11.90	100.19	93	21.13	98.51	74	20.49	101.04
41	Hamilton	98	7.96	100.97	96	22.36	106.05	75	13.54	99.68
42	Harlan	97	10.49	102.02	97	37.44	110.22	76	11.53	101.37
43	Hayes	96	51.11	136.16	**	**	**	74	16.13	99.86
44	Hitchcock	97	9.25	102.50	98	40.13	138.54	76	19.55	100.90
45	Holt	97	16.56	102.58	93	36.23	111.68	76	15.67	102.09
46	Hooker	99	20.00	110.57	**	**	**	**	**	**
47	Howard	96	25.06	101.45	94	49.79	121.29	77	19.36	103.70
48	Jefferson	96	10.95	101.76	92	18.19	112.29	75	10.63	102.51
49	Johnson	95	21.52	107.75	100	27.36	108.95	74	21.15	108.02
50	Kearney	95	14.36	100.03	96	25.10	109.68	77	14.61	104.88
51	Keith	94	17.01	104.45	96	18.42	109.52	79	9.84	102.78
52	Keya Paha	100	26.16	109.75	**	**	**	76	13.49	98.36
53	Kimball	97	18.23	106.90	100	21.88	106.92	76	12.57	103.21
54	Knox	95	29.66	113.35	100	28.40	123.45	75	14.04	101.95
55	Lancaster	98	7.88	100.66	94	21.46	105.44	<b>74<sup>6</sup></b>	<b>25.93</b>	<b>104.83</b>
56	Lincoln	94	11.86	102.88	97	16.81	107.37	77	21.88	101.46
57	Logan	96	26.82	99.24	**	**	**	74	23.83	105.27
58	Loup	100	9.63	104.94	**	**	**	**	**	**
59	Madison	92	12.67	101.10	95	26.12	89.60	77	18.59	102.66
60	McPherson	**	**	**	No	Sales		77	12.21	95.84
61	Merrick	94	14.38	102.29	96	44.02	133.45	78	13.79	102.05
62	Morrill	93	27.84	112.84	96	28.93	107.76	76	24.21	100.28
63	Nance	98	17.19	106.18	100	35.91	120.68	75	13.23	104.68

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No	County	Residential			Commercial			Agricultural Unimproved*		
		Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
64	Nemaha	95	10.17	98.91	95	14.78	100.70	77	12.92	100.74
65	Nuckolls	95	17.82	108.82	96	28.47	121.16	77	19.49	102.70
66	Otoe	95	17.97	101.42	99	20.47	109.99	<b>79<sup>7</sup></b>	—	—
67	Pawnee	92	49.05	133.33	97	19.36	120.29	77	24.91	103.63
68	Perkins	92	17.69	97.02	95	15.22	106.55	76	9.61	100.63
69	Phelps	95	17.42	106.10	96	26.73	112.99	77	15.83	104.39
70	Pierce	96	14.54	103.26	95	29.54	122.24	76	14.93	103.26
71	Platte	92	11.07	100.65	95	18.18	95.65	74	16.73	103.50
72	Polk	99	9.34	103.77	94	25.52	109.82	74	16.69	101.59
73	Red Willow	95	18.78	101.72	100	21.43	107.09	75	14.83	101.29
74	Richardson	97	17.19	105.96	96	23.20	120.29	74	14.66	106.05
75	Rock	95	33.18	117.50	95	19.44	102.18	80	23.76	111.80
76	Saline	92	9.16	102.12	98	36.02	114.91	74	18.07	107.13
77	Sarpy	97	4.78	100.20	97	10.94	100.17	<b>77<sup>8</sup></b>	<b>18.87</b>	<b>101.32</b>
78	Saunders	94	30.44	82.75	97	29.37	98.74	<b>75<sup>9</sup></b>	<b>25.11</b>	<b>103.92</b>
79	Scotts Bluff	96	16.51	103.31	96	22.79	98.82	74	20.04	100.71
80	Seward	94	10.36	101.33	99	11.15	122.91	<b>80<sup>10</sup></b>	—	—
81	Sheridan	98	32.99	116.65	98	14.28	103.90	75	17.75	103.82
82	Sherman	95	31.99	119.47	95	25.62	96.30	74	9.73	101.41
83	Sioux	96	9.97	103.40	No	Sales		77	15.89	101.66
84	Stanton	96	16.11	102.63	95	18.67	105.83	77	16.73	101.01
85	Thayer	98	13.45	101.07	99	17.72	105.44	74	16.93	103.18
86	Thomas	96	41.25	116.11	**	**	**	**	**	**
87	Thurston	93	20.31	102.54	94	26.13	127.51	74	11.91	104.65
88	Valley	94	15.62	105.54	92	14.28	101.89	75	15.11	100.00
89	Washington	98	7.81	101.07	97	12.45	106.52	<b>77<sup>11</sup></b>	—	—
90	Wayne	95	9.98	101.02	92	20.33	106.64	75	13.02	100.56
91	Webster	100	9.90	100.44	100	14.49	99.93	79	16.92	101.48
92	Wheeler	92	29.91	113.58	**	**	**	74	17.83	99.09
93	York	98	5.05	100.27	97	10.77	103.49	76	7.76	101.41

\* When all or a portion of the agricultural and horticultural land values in a county are subject to "Special Valuation" pursuant to Neb. Rev. Stat §77-1343 et. seq. the statistics will be in bold italicized print, please refer to the indicated end note for an explanation of the reported statistics.

\*\* Insufficient number of sales for reliable statistical analysis.

Endnotes

- "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.
- "Special Value" statistics reported. "Recapture Value" statistical analysis cannot be determined for 2001 based on 1 sale in the study period as shown in the 2001 Reports and Opinion of the Property Tax Administrator for Cum ing County.
- "Special Value" statistics reported. "Recapture Value" reliable statistical analysis cannot be determined for 2001 based on 7 sales in the study period as shown in the 2001 Reports and Opinion of the Property Tax Administrator for Daws on County.
- "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.
- "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as testified to by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.
- "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.
- "Recapture Value" statistics reported. "Recapture Value" COD and PRD, as reported by the Property Tax Administrator, cannot at this time be determined for the 2.5% trimmed statistical report. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001
- "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.
- "Recapture Value" statistics reported. "Special Value" reliable statistical analysis cannot be determined based on 11 sales in a three year study period.
- "Recapture Value" statistics reported. "Recapture Value" COD and PRD, as reported by the Property Tax Administrator, cannot at this time be determined for the 2.5% trimmed statistical report. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.
- "Recapture Value" statistics reported. "Recapture Value" COD and PRD, as reported by the Property Tax Administrator, cannot at this time be determined for the 2.5% trimmed statistical report. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.