

**2003 TAX EQUALIZATION AND REVIEW COMMISSION LEVELS OF VALUE**  
(2.5% TRIMMED SALES)

No	County	Residential			Commercial			Agricultural Unimproved			Special Value			Recapture Value		
		Med <sup>1</sup>	COD <sup>2</sup>	PRD <sup>3</sup>	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1	Adams	94	15.85	104.52	99	24.31	88.57	77	19.15	101.21						
2	Antelope	100	18.30	105.92	100	27.30	105.13	75	14.42	100.80						
3	Arthur	Insuff-	icient	Sales	Insuff-	icient	Sales	Insuff-	icient	Sales						
4	Banner	Insuff-	icient	Sales	Insuff-	icient	Sales	75	15.35	97.41						
5	Blaine	95	37.05	130.31	Insuff-	icient	Sales	Insuff-	icient	Sales						
6	Boone	99	12.21	104.49	99	9.84	98.09	75	19.26	103.03						
7	Box Butte	94	14.31	102.08	99	25.98	140.30	77	17.19	105.59						
8	Boyd	99	16.10	106.64	93	4.36	100.56	77	15.96	108.18						
9	Brown	95	27.00	114.16	93	23.44	108.54	75	20.00	98.03						
10	Buffalo	98	5.08	101.00	99	3.81	99.76	78	9.33	101.38						
11	Burt	95	13.70	103.72	94	23.50	109.82	76	15.36	101.67						
12	Butler	97	7.84	101.43	97	13.65	104.69	76	17.96	99.20						
13	Cass <sup>4</sup>	93	13.38	100.34	92	19.71	100.37				77			77	22.44	101.37
14	Cedar	95	18.07	100.47	93	27.21	113.56	77	12.13	102.60						
15	Chase	94	13.75	100.20	98	12.28	107.22	77	15.46	102.10						
16	Cherry	98	10.40	98.65	99	6.03	101.79	75	18.21	99.76						
17	Cheyenne	96	7.92	100.98	96	14.44	100.01	77	11.84	101.21						
18	Clay	95	14.43	102.97	94	18.30	100.99	77	12.42	102.91						
19	Colfax	94	15.78	100.11	99	10.06	100.44	76	13.29	100.08						
20	Cuming <sup>5</sup>	92	14.21	100.93	97	29.99	102.52	76	12.20	102.13	76	12.20	102.13	Insuff-	icient	Sales
21	Custer	93	33.10	114.71	95	37.02	101.68	76	16.33	99.29						
22	Dakota <sup>5</sup>	93	13.81	101.69	93	21.01	100.57	76	8.30	97.98	76			Insuff-	icient	Sales
23	Dawes <sup>5</sup>	96	20.95	107.01	98	23.68	102.92	80	15.43	102.80	80	15.43	102.80	79	19.35	107.29
24	Dawson <sup>5</sup>	99	13.57	101.55	97	28.36	100.89	75	16.38	102.58	75			Insuff-	icient	Sales
25	Deuel	95	27.99	111.75	98	11.67	105.08	79	10.83	103.15						
26	Dixon <sup>5</sup>	96	13.75	104.71	98	34.53	118.30	78	11.93	102.55						
27	Dodge <sup>5</sup>	93	13.42	100.96	96	34.95	107.27	76	13.16	102.15	76	13.16	102.15	77	15.28	102.44
28	Douglas <sup>4</sup>	94	12.93	101.98	95	36.03	104.21				76			78	27.87	99.28
29	Dundy	96	28.72	107.60	93	11.62	104.37	75	12.03	99.52						
30	Fillmore	100	13.31	106.12	95	17.08	94.93	77	13.65	101.77						
31	Franklin	99	22.77	113.74	99	15.99	98.05	77	11.78	100.65						
32	Frontier	96	22.44	105.02	96	25.49	116.73	77	15.66	98.94						
33	Furnas <sup>5</sup>	98	16.35	103.04	98	21.19	101.16	76	11.72	101.40	76	11.72	101.40	Insuff-	icient	Sales
34	Gage <sup>6</sup>	94	21.12	106.09	94	51.37	132.01				--	--	--	75	16.94	100.31
35	Garden <sup>5</sup>	98	24.10	112.96	96	28.17	105.08	77	16.61	100.38	77	16.61	100.38	Insuff-	icient	Sales
36	Garfield	94	22.58	111.30	98	30.02	126.87	78	12.71	99.53						
37	Gosper	93	3.95	100.98	93	0.97	100.30	75	8.48	98.34						
38	Grant	Insuff-	icient	Sales	Insuff-	icient	Sales	Insuff-	icient	Sales						
39	Greeley	96	32.10	108.81	98	19.07	97.85	77	12.56	100.65						
40	Hall	92	12.25	100.69	96	21.50	99.93	74	16.70	97.48						
41	Hamilton	98	10.03	101.41	95	19.10	95.90	79	10.06	100.43						
42	Harlan	98	11.43	102.61	97	15.32	107.46	77	12.11	101.16						

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43	Hayes	insuff-	icient	Sales	Insuff-	icient	Sales	74	15.28	98.29						
44	Hitchcock <sup>5</sup>	96	14.13	106.23	93	8.41	100.83	75	16.48	102.86	75	16.48	102.86	Insuff-	icient	Sales
45	Holt	93	18.00	102.03	98	24.66	75.70	75	21.39	100.53						
46	Hooker	100	17.96	100.96	Insuff-	icient	Sales	Insuff-	icient	Sales						
47	Howard	94	26.28	110.20	95	47.87	115.24	76	19.38	99.13						
48	Jefferson	92	13.58	101.62	100	12.76	101.87	74	11.02	103.02						
49	Johnson	99	13.66	104.03	94	28.16	108.56	75	16.73	103.33						
50	Kearney	94	19.45	104.17	99	35.33	103.85	76	14.49	104.15						
51	Keith	98	11.39	101.61	95	22.84	111.77	78	11.34	100.81						
52	Keya Paha	94	25.34	137.55	Insuff-	icient	Sales	75	14.91	106.04						
53	Kimball	96	9.19	100.39	98	22.90	106.34	75	14.72	104.05						
54	Knox	95	14.27	106.25	98	24.30	116.25	77	11.73	101.58						
55	Lancaster <sup>4</sup>	100	6.41	100.73	100	12.55	103.00				77			79	17.73	102.01
56	Lincoln	97	11.43	102.02	98	8.95	99.37	76	21.61	99.05						
57	Logan	96	13.28	101.62	Insuff-	icient	Sales	75	16.89	101.81						
58	Loup	95	12.79	109.98	Insuff-	icient	Sales	Insuff-	icient	Sales						
59	Madison	93	11.91	102.21	95	23.91	106.01	77	22.46	101.17						
60	McPherson	Insuff-	icient	Sales	Insuff-	icient	Sales	77	9.07	101.25						
61	Merrick	99	6.40	100.40	93	16.64	107.61	75	21.20	103.71						
62	Morrill	96	13.69	107.84	93	36.86	133.58	75	19.60	96.79						
63	Nance	97	16.49	110.66	98	12.97	107.74	76	12.40	101.26						
64	Nemaha	94	13.08	102.11	95	15.08	101.33	76	16.39	98.57						
65	Nuckolls	95	18.93	109.17	96	22.45	104.07	76	16.45	102.81						
66	Otoe <sup>4</sup>	96	17.07	102.76	94	26.32	117.99				78			75	20.14	103.31
67	Pawnee	95	37.46	124.73	Insuff-	icient	Sales	75	15.94	98.36						
68	Perkins	96	15.92	108.25	95	24.90	94.75	75	9.28	101.95						
69	Phelps	96	18.03	106.75	92	26.59	116.66	79	11.49	101.83						
70	Pierce	97	12.71	104.36	97	11.69	123.03	77	15.39	103.87						
71	Platte	97	7.18	100.87	98	10.10	98.54	74	15.29	101.97						
72	Polk	99	11.13	102.65	96	7.57	104.43	76	10.86	102.05						
73	Red Willow	95	18.23	104.23	96	16.79	94.12	76	14.51	101.52						
74	Richardson	98	27.51	114.49	92	34.37	140.10	75	15.07	105.18						
75	Rock	99	14.52	106.28	99	18.58	114.23	74	14.02	105.66						
76	Saline	96	14.93	103.02	94	35.05	104.94	76	19.07	105.19						
77	Sarpy <sup>4</sup>	97	3.75	100.09	97	9.41	103.32				76			74	26.96	95.44
78	Saunders <sup>4</sup>	96	16.50	103.29	92	24.46	99.09				78			77	22.84	104.53
79	Scotts Bluff <sup>7</sup>	96	14.76	103.08	95	22.75	103.56	76	26.91	98.45	77			78	18.35	98.57
80	Seward <sup>7</sup>	95	9.08	100.93	98	11.15	105.17	74	12.17	102.85	74			76	12.93	103.31
81	Sheridan	92	28.58	111.01	96	35.41	92.39	75	18.02	101.53						
82	Sherman	100	27.28	122.33	98	18.82	88.76	77	10.36	102.91						
83	Sioux	96	2.75	99.84	Insuff-	icient	Sales	79	12.92	101.16						
84	Stanton	93	12.43	102.60	95	26.04	117.64	75	18.33	100.10						

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85	Thayer	99	10.01	103.64	95	25.21	105.21	75	14.57	105.31						
86	Thomas	100	37.66	118.38	98	8.49	108.03	74	9.39	103.63						
87	Thurston	95	26.78	107.26	96	42.80	150.00	74	12.83	103.14						
88	Valley	92	13.10	102.91	94	8.77	102.09	78	13.16	100.41						
89	Washington <sup>8</sup>	95	10.16	101.14	95	19.58	103.11	74			74			76	27.93	97.89
90	Wayne	94	11.21	102.75	92	14.91	103.90	78	11.49	101.66						
91	Webster <sup>9</sup>	99	17.83	104.11	99	17.45	98.34	76	15.74	98.89	76			80		
92	Wheeler	98	25.78	108.38	Insuff-	icient	Sales	77	17.85	101.38						
93	York	99	6.48	101.79	100	9.87	97.92	77	6.64	101.47						

**Endnotes:**

1. Med. indicates the Median. The median is a measure of central tendency. The value of the middle item in an uneven number of items arranged according to size; the arithmetic average of the two central items in an even number of items. The acceptable ratio range for the median indicated level of value (also known as the "Assessment-Sales Ratio") for the Residential and Commercial Classes of real property is between 92% and 100% of actual or fair market value. The acceptable ratio range for the agricultural class of real property which receives "special valuation" pursuant to Neb. Rev. Stat. §77-1344 is between 92% and 100% of "special valuation," and between 92% and 100% of "recapture valuation." The acceptable ratio range for the special value subclass of the agricultural class of real property is therefore 74% to 80% of the uninfluenced agricultural value. The acceptable ratio range for the recapture value subclass of the agricultural class of real property is therefore 74% to 80% of the actual or fair market value. The acceptable ratio range for the Agricultural Class of real property is between 74% and 80%.

2. The Coefficient of Dispersion ("COD") is a tool used under professionally accepted mass appraisal methods to measure the uniformity of assessments. The COD is the average absolute deviation from the median stated as a percentage. The COD is calculated by dividing the average absolute deviation by the median assessment/sales price ratio and multiplying by 100 to convert the ratio to a percentage. The acceptable range for the COD shall be: for residential real property 15.0% or less, for agricultural land 20.0% or less, for commercial and industrial property 20.0% or less, and for vacant land and other property classes 20.0% or less.

3. The Price Related Differential ("PRD") is a tool used under professionally accepted mass appraisal methods to determine whether properties of differing values are treated uniformly. The Price Related Differential may indicate assessment bias and inequity between lower valued properties and higher valued properties. A PRD that is under 1.00 indicates higher valued properties are valued at a higher assessment level than lower valued properties. When the PRD is over 1.00 it indicates lower valued properties are valued at a higher level than higher valued properties. The acceptable range for the Price Related Differential shall be .98 to 1.03.

4.No agricultural unimproved statistics reported, entire county subject to special valuation so no COD & PRD can be measured for special valuation.

5.County is partially subject to special valuation, therefore agricultural unimproved and special valuation statistics are the same and recapture valuation statistics are reported as well.

6.There was no conclusive evidence presented to the Commission upon which the Commission could determine the level of value or quality of assessments for the Special Value Subclass of the Agricultural Class of real property.

7.COD & PRD were not able to be determined for the Special Valuation Subclass of the Agricultural Class of real property due to the limited number of properties subject to special value in the county.

8.COD & PRD were not able to be determined for the Special Valuation Subclass of the Agricultural Class of real property or the Agricultural Class of property not subject to special valuation due to the limited number of properties in the Agricultural Class of property not subject to special valuation.

9.COD & PRD were not able to be determined for the Special Valuation Subclass of the Agricultural Class of real property or the Recapture Value Subclass of the Agricultural Class of real property due to the limited number of properties subject to special value in the county and the lack of sales of property subject to Recapture Valuation.