

## 2004 TAX EQUALIZATION AND REVIEW COMMISSION LEVELS OF VALUE

No	County	Residential			Commercial			Agricultural and Horticultural Land Not Subject To Special Valuation			Special Value of Agricultural and Horticultural Land Subject to Special Valuation			Recapture Value of Agricultural and Horticultural 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	Med	COD	PRD
1	Adams	95	20.94	105.93	97	32.75	107.16	74	20.66	107.22						
2	Antelope	97	25.51	105.88	94	36.36	102.60	76	17.69	102.87						
3	Arthur	Insuff	icient	Sales	Insuff	icient	Sales	75	16.33	97.38						
4	Banner	Insuff	icient	Sales	Insuff	icient	Sales	75	17.99	106.37						
5	Blaine	Insuff	icient	Sales	Insuff	icient	Sales	Insuff	icient	Sales						
6	Boone	99	23.55	110.07	99	24.63	112.82	76	16.04	102.25						
7	Box Butte	95	21.49	107.26	99	24.66	120.91	75	17.38	103.81						
8	Boyd	99	15.37	104.54	93	11.14	95.98	75	20.70	108.72						
9	Brown	98	24.22	112.26	— <sup>4</sup>	—	—	77	16.95	99.75						
10	Buffalo	99	8.22	102.66	98	6.69	100.78	77	9.85	102.04	— <sup>5</sup>	—	—	77	13.85	118.05
11	Burt	96	21.75	107.36	99	35.21	117.77	76	18.28	98.83						
12	Butler	99	10.71	101.78	97	16.13	103.02	76	18.02	102.52						
13	Cass	97	15.43	102.36	96	25.12	98.80	—	—	—	— <sup>5</sup>	—	—	78	20.46	103.42
14	Cedar	96	20.98	104.08	93	47.01	129.50	77	15.52	100.20						
15	Chase	95	22.15	108.10	98	22.09	103.90	77	17.70	103.13						
16	Cherry	94	20.76	104.92	98	10.55	101.07	75	13.00	99.66						
17	Cheyenne	99	7.18	100.47	100	3.45	99.60	77	14.42	101.50						
18	Clay	96	16.28	103.27	96	26.64	107.25	76	12.81	100.12						
19	Colfax	96	17.96	103.34	97	15.42	103.97	78	16.63	103.38						
20	Cuming	99	15.87	104.62	93	36.64	108.72	77	15.72	100.61	— <sup>5</sup>	—	—	Insuff	icient	Sales
21	Custer	97	34.65	114.76	94	37.44	108.38	76	15.49	100.46						
22	Dakota	99	16.15	101.84	94	19.57	105.47	74	14.01	97.84	— <sup>5</sup>	—	—	Insuff	icient	Sales
23	Dawes	100	20.67	105.81	93	28.50	118.35	74	19.20	99.26	— <sup>5</sup>	—	—	77	36.51	126.41
24	Dawson	99	19.57	105.41	98	26.04	104.95	75	22.55	106.80	— <sup>5</sup>	—	—	Insuff	icient	Sales
25	Deuel	94	20.38	107.60	Insuff	icient	Sales	75	20.63	113.38						
26	Dixon	96	24.92	111.16	95	40.66	114.36	77	14.07	101.94						
27	Dodge	99	13.93	102.46	97	28.31	107.70	77	18.69	103.08	— <sup>5</sup>	—	—	— <sup>6</sup>	—	—
28	Douglas	94	14.62	102.71	96	31.05	104.30	—	—	—	— <sup>5</sup>	—	—	75	38.24	108.47
29	Dundy	95	14.88	100.13	100	25.35	115.67	78	16.55	100.19						
30	Fillmore	100	21.55	111.73	98	7.20	100.17	77	12.61	101.77						
31	Franklin	97	27.84	113.30	95	26.44	110.98	78	18.51	101.44						
32	Frontier	96	21.58	107.55	97	39.85	154.95	76	15.53	100.88						
33	Furnas	99	18.07	104.87	98	23.39	97.16	77	17.33	102.19	— <sup>5</sup>	—	—	— <sup>6</sup>	—	—
34	Gage	95	28.29	111.38	98	6.01	98.33	—	—	—	— <sup>5</sup>	—	—	76	19.75	102.16
35	Garden	95	28.54	112.84	96	40.41	120.24	79	14.40	100.76	— <sup>5</sup>	—	—	Insuff	icient	Sales
36	Garfield	97	27.65	119.80	95	27.50	118.80	77	14.01	95.79						
37	Gosper	94	6.74	101.60	93	3.20	101.21	75	12.65	100.56						
38	Grant	Insuff	icient	Sales	Insuff	icient	Sales	Insuff	icient	Sales						

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39	Greeley	95	40.27	112.06	100	57.08	152.28	77	15.35	104.39						
40	Hall	95	14.84	103.89	95	25.35	98.16	74	17.40	97.61						
41	Hamilton	98	12.92	102.45	95	18.35	94.21	77	12.82	99.95						
42	Harlan	97	12.95	103.29	97	22.53	109.78	77	13.49	100.49						
43	Hayes	96	13.83	103.68	<i>Insuff</i>	<i>icient</i>	<i>Sales</i>	75	19.15	104.80						
44	Hitchcock	96	19.73	109.02	94	15.22	102.91	78	14.96	103.57	— <sup>5</sup>	—	—	<i>Insuff</i>	<i>icient</i>	<i>Sales</i>
45	Holt	96	20.72	104.46	95	39.05	120.81	77	22.81	100.41						
46	Hooker	97	23.36	11.43	<i>Insuff</i>	<i>icient</i>	<i>Sales</i>	<i>Insuff</i>	<i>icient</i>	<i>Sales</i>						
47	Howard	98	15.26	101.85	97	22.94	95.93	76	15.48	100.71						
48	Jefferson	95	24.49	106.36	99	21.22	97.10	74	12.91	99.40						
49	Johnson	99	29.67	117.41	98	14.66	104.19	75	18.47	103.68						
50	Kearney	96	26.74	108.26	99	46.54	113.99	77	17.62	100.48						
51	Keith	98	18.92	109.07	97	36.50	116.57	75	14.56	104.07						
52	Keya Paha	96	22.79	118.38	<i>Insuff</i>	<i>icient</i>	<i>Sales</i>	77	19.66	103.42						
53	Kimball	96	13.56	101.60	98	24.89	108.41	77	13.60	102.11						
54	Knox	97	20.96	116.11	97	25.94	116.46	77	15.30	101.12						
55	Lancaster	98	18.76	108.64	99	17.70	109.79	—	—	—	— <sup>5</sup>	—	—	75	23.43	107.29
56	Lincoln	95	14.87	104.61	98	9.45	100.89	75	22.82	103.35						
57	Logan	100	14.65	101.06	<i>Insuff</i>	<i>icient</i>	<i>Sales</i>	76	21.66	98.75						
58	Loup	96	10.34	102.47	<i>Insuff</i>	<i>icient</i>	<i>Sales</i>	76	25.85	103.13						
59	Madison	93	16.65	104.58	97	22.76	104.15	77	21.58	104.34						
60	McPherson	<i>Insuff</i>	<i>icient</i>	<i>Sales</i>	<i>Insuff</i>	<i>icient</i>	<i>Sales</i>	76	14.17	99.64						
61	Merrick	100	8.49	102.16	99	13.98	106.23	79	22.81	106.23						
62	Morrill	95	36.03	121.93	96	38.81	132.57	75	30.88	117.73						
63	Nance	98	21.59	108.73	94	17.75	106.15	76	15.36	102.60						
64	Nemaha	96	8.69	102.35	93	19.63	102.63	77	15.89	96.30						
65	Nuckolls	96	10.11	101.23	96	18.71	93.54	79	16.70	100.91						
66	Otoe	96	19.93	98.95	93	51.52	148.61	—	—	—	— <sup>5</sup>	—	—	77	15.84	105.52
67	Pawnee	97	26.50	115.74	95	31.67	122.26	76	15.08	99.28						
68	Perkins	95	22.93	109.92	100	25.78	102.69	74	9.77	101.34						
69	Phelps	96	18.58	105.96	95	39.36	131.58	76	11.10	102.60						
70	Pierce	97	12.42	105.99	97	24.38	133.70	76	17.16	106.96						
71	Platte	97	8.70	101.18	96	15.27	99.76	75	15.87	102.40						
72	Polk	98	16.66	107.02	98	22.54	114.68	77	15.87	102.34						
73	Red Willow	97	19.70	107.19	96	24.31	99.09	74	19.24	103.65						
74	Richardson	98	29.75	115.45	93	55.17	160.25	75	19.94	108.89						
75	Rock	97	26.73	115.92	97	19.44	104.93	77	12.96	102.21						
76	Saline	94	16.86	104.78	95	19.16	105.33	77	20.47	107.64						

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77	Sarpy	97	5.10	100.82	96	8.94	103.98	—	—	—	— <sup>5</sup>	—	—	76	17.33	93.55
78	Saunders	95	15.39	103.18	97	22.31	101.21	—	—	—	— <sup>5</sup>	—	—	76	26.97	103.69
79	Scotts Bluff	95	16.71	104.21	96	32.06	120.06	73 <sup>7</sup>	19.09	100.85	— <sup>5</sup>	—	—	77	37.77	111.91
80	Seward	95	11.27	102.29	98	14.85	105.02	77	11.77	103.34	— <sup>5</sup>	—	—	79	12.25	102.14
81	Sheridan	96	29.89	113.50	— <sup>4</sup>	—	—	77	20.90	107.62						
82	Sherman	96	27.79	111.30	98	29.38	155.90	78	13.83	102.83						
83	Sioux	96	20.81	108.49	Insuff	icient	Sales	77	22.59	110.55						
84	Stanton	95	16.16	103.97	Insuff	icient	Sales	76	19.85	99.17						
85	Thayer	99	8.55	102.78	99	39.06	124.92	78	16.88	103.29						
86	Thomas	94	36.10	117.80	Insuff	icient	Sales	77	17.45	101.81						
87	Thurston	94	39.90	120.88	96	40.28	130.90	76	12.37	101.53						
88	Valley	99	5.45	100.31	98	9.61	101.30	75	16.31	99.30						
89	Washington	96	11.89	102.97	94	20.94	106.19	—	—	—	— <sup>5</sup>	—	—	79	16.93	102.76
90	Wayne	95	14.99	105.35	97	22.15	108.19	75	13.44	102.81						
91	Webster	98	23.10	103.61	98	15.84	100.49	76	15.99	100.11	— <sup>5</sup>	—	—	Insuff	icient	Sales
92	Wheeler	96	30.81	114.40	Insuff	icient	Sales	76	19.47	97.92						
93	York	99	7.43	102.01	99	13.14	101.11	75	7.99	101.88						

**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. There is no conclusive evidence in the record before the Commission upon which the Commission may determine the level and quality of assessments for the commercial class of real property in the county.
5. There is no conclusive evidence in the record before the Commission upon which the Commission may determine the level and quality of assessments for the special value of the agricultural and horticultural land class of real property receiving special valuation in the county.
6. There is no conclusive evidence in the record before the Commission upon which the Commission may determine the level and quality of assessments for the recapture value of the agricultural and horticultural land class of real property receiving special valuation in the county.
7. The level and quality of assessments within the County for the agricultural and horticultural land class of real property not receiving special valuation fails to satisfy the requirements of Neb. Rev. Stat. §77-5023(2) (Reissue 2003, as amended by 2004 Neb. Laws L.B. 973, §64), but the Commission was unable to enter an order adjusting the values of the agricultural and horticultural land class of real property not receiving special valuation, or a subclass thereof.