

**2000 TAX EQUALIZATION AND REVIEW COMMISSION LEVELS OF VALUE  
(TRIMMED SALES, 25% - 200%)**

cno	COUNTY	Residential			Commercial			Unimproved Agricultural			cno	COUNTY	Residential			Commercial			Unimproved Agricultural		
		Med	COD	PRD	Med	COD	PRD	Med	COD	PRD			Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1	Adams	99	14.65	102.97	96	31.47	138.87	75	20.32	102.25	48	Jefferson	94	19.48	104.62	99	17.38	109.12	80	13.41	102.65
2	Antelope	99	17.62	102.44	92	26.74	103.92	76	17.15	100.29	49	Johnson	97	18.57	105.94	100	20.54	107.51	74	22.72	107.43
3	Arthur	*	*	*	*	*	*	*	*	*	50	Kearney	96	13.53	100.92	98	18.36	114.54	76	19.08	105.63
4	Banner	*	*	*	*	*	*	75	16.35	105.72	51	Keith	96	20.15	105.90	95	18.78	105.69	79	15.78	105.20
5	Blaine	94	30.40	121.24	*	*	*	*	*	*	52	Keya Paha	99	27.40	105.85	*	*	*	78	15.28	99.11
6	Boone	92	20.83	105.57	94	26.77	118.73	77	18.38	102.93	53	Kimball	97	16.06	104.12	96	21.09	122.76	77	15.59	101.64
7	Box Butte	94	17.63	102.88	99	21.13	94.71	77	15.97	100.82	54	Knox	94	21.67	106.50	96	35.72	114.97	75	18.80	105.68
8	Boyd	94	21.72	104.64	*	*	*	78	21.73	103.86	55	Lancaster	92	8.63	101.13	93	11.86	104.18	**	**	**
9	Brown	95	20.25	105.56	92	26.96	98.08	78	22.82	102.22	56	Lincoln	94	12.89	103.02	97	21.46	107.71	76	24.77	100.18
10	Buffalo	98	6.58	101.12	96	9.55	101.90	76	19.71	101.83	57	Logan	94	19.25	96.24	*	*	*	78	17.04	102.61
11	Burt	95	15.85	102.69	96	20.92	103.18	78	17.73	107.60	58	Loup	100	17.12	114.89	*	*	*	77	13.81	98.14
12	Butler	96	7.38	100.52	97	10.68	103.75	77	13.89	102.21	59	Madison	92	13.77	101.78	93	23.60	96.35	79	19.95	105.85
13	Cass	93	12.71	100.07	95	9.94	100.21	**	**	**	60	McPherson	*	*	*	*	*	*	77	14.87	97.42
14	Cedar	93	23.08	105.55	98	30.59	110.27	76	19.00	102.18	61	Merrick	93	19.76	101.12	100	17.29	108.35	77	19.00	98.05
15	Chase	98	22.63	103.50	93	29.40	102.14	76	25.19	103.84	62	Morrill	95	20.93	102.88	96	21.11	106.47	76	28.85	102.24
16	Cherry	94	20.01	106.08	93	24.34	103.99	77	18.14	104.47	63	Nance	99	18.53	109.09	96	24.80	112.27	77	17.54	102.91
17	Cheyenne	99	12.69	101.41	100	20.49	113.93	75	12.87	103.72	64	Nemaha	95	13.00	100.92	93	19.05	107.04	74	17.47	100.87
18	Clay	92	20.62	105.56	96	32.58	102.90	75	13.32	105.74	65	Nuckolls	96	18.12	108.52	96	19.15	115.57	76	14.74	102.12
19	Colfax	94	17.76	101.09	93	24.26	100.85	75	20.78	103.56	66	Otoe	95	15.16	100.55	99	9.38	100.01	75	17.02	109.83
20	Cuming	95	17.00	101.88	95	25.21	108.99	74	14.95	104.02	67	Pawnee	94	25.70	108.42	97	25.02	120.06	75	19.92	99.58
21	Custer	93	27.38	109.04	96	31.83	102.92	77	18.25	100.85	68	Perkins	97	17.24	100.16	95	17.65	80.73	74	11.47	102.10
22	Dakota	97	14.36	99.32	94	26.74	108.74	74	20.10	103.75	69	Phelps	93	19.98	106.47	95	23.06	107.18	76	15.82	103.99
23	Dawes	98	17.98	102.20	94	27.24	112.36	78	24.58	111.47	70	Pierce	97	15.96	102.79	95	23.02	100.21	77	13.74	103.93
24	Dawson	94	17.87	102.48	100	16.76	103.41	77	20.22	103.53	71	Platte	96	11.43	100.89	96	16.97	98.93	75	16.98	103.78
25	Deuel	95	23.76	105.35	94	15.20	107.11	77	10.60	100.57	72	Polk	97	18.87	104.06	94	20.98	93.18	76	17.12	102.01
26	Dixon	94	16.14	100.86	95	16.84	113.37	77	22.37	107.81	73	Red Willow	100	18.16	102.60	100	17.08	104.77	75	16.76	100.55
27	Dodge	95	16.44	101.97	94	29.27	90.96	79	22.42	105.55	74	Richardson	95	21.99	107.34	96	19.99	101.04	74	17.39	106.26
28	Douglas	95	10.81	99.22	96	23.35	99.94	**	**	**	75	Rock	92	18.30	98.90	100	18.06	102.16	79	26.31	108.14
29	Dundy	95	20.83	103.96	97	22.43	109.21	77	19.76	101.63	76	Saline	93	10.45	101.81	96	14.47	107.07	76	17.96	105.29
30	Fillmore	100	7.26	100.70	98	17.77	107.09	77	15.59	103.84	77	Sarpy	94	5.74	100.19	97	25.53	100.81	**	**	**
31	Franklin	97	26.48	107.83	92	33.01	119.22	76	16.85	100.79	78	Saunders	93	20.40	103.39	99	24.15	97.45	**	**	**
32	Frontier	95	23.00	103.61	94	22.62	102.50	79	17.36	106.35	79	Scotts Bluff	94	15.57	103.03	98	20.69	108.78	74	25.19	102.86
33	Furnas	95	18.34	105.82	98	15.98	93.93	78	15.46	101.32	80	Seward	94	10.77	100.18	99	9.40	121.57	75	20.63	104.66
34	Gage	92	16.68	103.66	96	18.12	107.10	75	16.44	101.28	81	Sheridan	97	29.11	110.33	96	27.96	114.62	78	15.40	110.98
35	Garden	95	22.69	109.48	96	13.17	104.10	77	14.24	96.87	82	Sherman	100	27.30	107.19	96	25.38	84.26	77	12.74	100.10
36	Garfield	99	13.88	103.62	97	9.57	100.41	78	24.65	100.38	83	Sioux	99	8.76	105.67	*	*	*	78	13.64	103.93
37	Gosper	92	8.75	101.15	95	8.65	98.85	74	14.95	104.92	84	Stanton	92	16.18	102.08	97	21.32	99.04	75	17.84	100.41
38	Grant	92	15.27	110.80	*	*	*	*	*	*	85	Thayer	99	13.96	100.99	100	12.63	105.17	75	21.83	106.55
39	Greeley	94	19.70	100.13	*	*	*	74	24.37	100.84	86	Thomas	97	26.84	113.29	*	*	*	*	*	*
40	Hall	94	14.00	100.17	97	24.31	119.26	77	17.56	100.22	87	Thurston	92	14.08	99.04	94	17.63	107.85	75	12.73	106.16
41	Hamilton	98	8.98	100.79	96	20.42	100.62	74	14.83	103.61	88	Valley	93	16.59	105.20	96	17.78	100.07	78	17.95	103.40
42	Harlan	96	28.42	105.51	95	24.27	107.59	77	14.33	102.25	89	Washington	100	10.77	100.12	97	13.17	104.78	**	**	**
43	Hayes	*	*	*	*	*	*	78	26.09	100.39	90	Wayne	97	10.97	101.30	95	22.56	106.07	77	15.61	102.87
44	Hitchcock	95	19.57	108.48	92	34.77	115.39	78	17.09	99.48	91	Webster	96	23.14	103.52	95	28.28	100.46	76	15.13	103.11
45	Holt	92	25.44	107.59	96	31.37	107.94	77	20.51	103.13	92	Wheeler	92	24.45	95.97	*	*	*	74	26.81	97.17
46	Hooker	*	*	*	*	*	*	*	*	*	93	York	97	9.14	101.15	97	13.45	102.48	74	12.28	102.94
47	Howard	98	23.98	102.71	95	33.03	103.18	79	28.95	106.24											

\* Insufficient number of qualified sales to calculate the level of value and other statistical measures for this class of property.

\*\* The county has been designated Special Valuation.