

2006 TAX EQUALIZATION AND REVIEW COMMISSION LEVELS OF VALUE

| No | County | Residential | | | Commercial | | | Agricultural Land and Horticultural Land Not Subject To Special Valuation | | | Special Value of Agricultural Land and Horticultural Land Subject to Special Valuation | | | Recapture Value of Agricultural Land and Horticultural Land Subject to Special Valuation | | |
|----|-----------|------------------|------------------|------------------|------------|--------|--------|---|--------|--------|--|--------|--------|--|--------|--------|
| | | Med ¹ | COD ² | PRD ³ | Med | COD | PRD | Med | COD | PRD | Med | COD | PRD | Med | COD | PRD |
| 1 | Adams | 94.27 | 19.79 | 107.12 | 95.36 | 41.71 | 109.51 | 76.74 | 26.38 | 110.35 | | | | | | |
| 2 | Antelope | 97.68 | 33.47 | 113.39 | 95.37 | 34.77 | 106.01 | 76.37 | 17.29 | 100.64 | | | | | | |
| 3 | Arthur | Insuff | icient | Sales | Insuff | icient | Sales | 75.63 | 18.59 | 106.41 | | | | | | |
| 4 | Banner | Insuff | icient | Sales | Insuff | icient | Sales | 76.28 | 17.97 | 102.86 | | | | | | |
| 5 | Blaine | Insuff | icient | Sales | insuff | icient | Sales | 75.22 | 11.91 | 100.20 | | | | | | |
| 6 | Boone | 96.08 | 25.43 | 112.18 | 94.30 | 44.95 | 109.11 | 74.45 | 14.97 | 105.01 | | | | | | |
| 7 | Box Butte | 98.79 | 15.15 | 105.15 | 98.52 | 17.68 | 109.75 | 75.84 | 15.08 | 104.86 | | | | | | |
| 8 | Boyd | 97.49 | 8.67 | 105.00 | Insuff | icient | Sales | 74.50 | 17.67 | 97.72 | | | | | | |
| 9 | Brown | 98.38 | 7.29 | 103.66 | 97.22 | 2.11 | 100.17 | 77.08 | 15.75 | 100.82 | | | | | | |
| 10 | Buffalo | 97.44 | 7.10 | 102.38 | 97.32 | 7.96 | 104.20 | 76.79 | 12.20 | 101.80 | 76.79 | 12.20 | 101.80 | 77.66 | 4.94 | 101.19 |
| 11 | Burt | 96.18 | 22.35 | 106.34 | 96.75 | 29.25 | 117.72 | 75.69 | 19.24 | 104.80 | | | | | | |
| 12 | Butler | 95.95 | 8.22 | 100.64 | 97.62 | 11.88 | 106.41 | 74.93 | 15.35 | 104.51 | | | | | | |
| 13 | Cass | 96.76 | 15.45 | 103.30 | 98.35 | 17.78 | 105.09 | | | | 76.67 ⁴ | | | 79.56 | 19.04 | 99.96 |
| 14 | Cedar | 94.12 | 26.75 | 113.19 | 96.00 | 44.26 | 142.80 | 78.94 | 16.47 | 102.62 | | | | | | |
| 15 | Chase | 95.37 | 15.51 | 105.47 | 94.96 | 20.85 | 99.99 | 75.38 | 16.67 | 103.23 | | | | | | |
| 16 | Cherry | 98.93 | 6.50 | 99.75 | 92.20 | 20.95 | 98.40 | 77.36 | 10.68 | 103.96 | | | | | | |
| 17 | Cheyenne | 98.54 | 6.54 | 101.69 | 99.78 | 11.42 | 102.11 | 77.08 | 12.42 | 101.17 | | | | | | |
| 18 | Clay | 97.02 | 16.10 | 105.08 | 97.95 | 23.24 | 139.65 | 78.92 | 11.98 | 101.46 | | | | | | |
| 19 | Colfax | 96.60 | 14.07 | 103.14 | 95.58 | 24.25 | 101.85 | 74.91 | 21.35 | 100.10 | | | | | | |
| 20 | Cuming | 95.30 | 15.91 | 105.56 | 99.40 | 33.35 | 109.90 | 75.36 | 25.06 | 111.57 | Insuff | icient | Sales | Insuff | icient | Sales |
| 21 | Custer | 98.82 | 33.73 | 119.50 | 98.98 | 24.40 | 111.71 | 76.83 | 23.04 | 102.81 | | | | | | |
| 22 | Dakota | 96.30 | 14.26 | 102.13 | 97.76 | 14.12 | 116.76 | 76.68 | 21.77 | 108.78 | Insuff | icient | Sales | Insuff | icient | Sales |
| 23 | Dawes | 99.75 | 17.15 | 105.36 | 96.44 | 29.07 | 125.06 | 74.28 | 31.70 | 94.26 | 73.61 | 27.98 | 113.97 | 75.61 | 35.98 | 98.82 |
| 24 | Dawson | 97.50 | 13.80 | 103.76 | 99.36 | 13.71 | 101.47 | 75.15 | 17.50 | 102.77 | 75.15 | 17.50 | 102.77 | Insuff | icient | Sales |
| 25 | Deuel | 95.12 | 10.01 | 102.20 | Insuff | icient | Sales | 75.21 | 13.32 | 102.44 | | | | | | |
| 26 | Dixon | 94.69 | 24.85 | 107.03 | 94.39 | 22.02 | 91.99 | 74.93 | 18.24 | 105.66 | | | | | | |
| 27 | Dodge | 96.57 | 8.65 | 101.27 | 99.67 | 15.56 | 111.33 | 75.31 | 22.11 | 106.37 | 75.31 | 22.11 | 106.37 | 73.85 | 58.54 | 107.51 |
| 28 | Douglas | 95.28 | 13.06 | 104.93 | 95.26 | 19.73 | 105.71 | | | | 79.93 ⁴ | | | 74.25 | 29.64 | 105.92 |
| 29 | Dundy | 99.67 | 18.40 | 106.98 | 99.05 | 21.77 | 104.90 | 74.52 | 15.06 | 105.82 | | | | | | |
| 30 | Fillmore | 99.32 | 16.69 | 104.87 | 98.29 | 12.82 | 101.63 | 75.83 | 13.05 | 104.61 | | | | | | |
| 31 | Franklin | 99.23 | 30.03 | 115.78 | 97.89 | 19.11 | 96.89 | 77.50 | 20.05 | 104.82 | | | | | | |
| 32 | Frontier | 96.36 | 6.89 | 100.97 | 94.16 | 10.94 | 110.04 | 76.29 | 8.98 | 101.86 | | | | | | |
| 33 | Furnas | 97.57 | 21.89 | 107.69 | 93.75 | 22.17 | 105.40 | 74.15 | 15.59 | 102.68 | 74.15 | 14.87 | 101.63 | Insuff | icient | Sales |
| 34 | Gage | 98.00 | 19.78 | 108.82 | 96.90 | 19.01 | 100.86 | | | | 79.57 ⁴ | | | 75.24 | 21.10 | 108.33 |
| 35 | Garden | 94.50 | 18.74 | 109.10 | 94.63 | 17.40 | 104.05 | 75.62 | 12.06 | 99.38 | 75.62 ⁴ | | | Insuff | icient | Sales |
| 36 | Garfield | 94.11 | 30.36 | 120.20 | Insuff | icient | Sales | 76.34 | 11.67 | 99.99 | | | | | | |
| 37 | Gosper | 92.91 | 12.65 | 105.00 | Insuff | icient | Sales | 74.86 | 14.76 | 101.07 | | | | | | |
| 38 | Grant | Insuff | icient | Sales | Insuff | icient | Sales | Insuff | icient | Sales | | | | | | |

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|----|------------|--------------------|------------------|------------------|------------|--------|--------|---|-------|--------|--|-------|-------|--|--------|--------|
| | | Med ¹ | COD ² | PRD ³ | Med | COD | PRD | Med | COD | PRD | Med | COD | PRD | Med | COD | PRD |
| 39 | Greeley | 96.78 | 27.47 | 110.85 | Insuff | icient | Sales | 76.95 | 12.33 | 105.00 | | | | | | |
| 40 | Hall | 98.49 | 9.95 | 102.71 | 98.82 | 10.62 | 101.90 | 75.00 | 15.63 | 100.88 | | | | | | |
| 41 | Hamilton | 96.76 | 11.70 | 103.44 | 98.00 | 12.76 | 102.20 | 77.35 | 14.49 | 101.66 | | | | | | |
| 42 | Harlan | 96.60 | 12.13 | 103.72 | 99.71 | 17.04 | 103.70 | 78.32 | 15.49 | 99.85 | | | | | | |
| 43 | Hayes | 87.50 ⁵ | 194.89 | 262.18 | Insuff | icient | Sales | 77.03 | 22.91 | 109.74 | | | | | | |
| 44 | Hitchcock | 95.75 | 15.56 | 103.29 | 97.34 | 24.86 | 111.79 | 77.53 | 15.96 | 98.59 | 77.53 | 15.96 | 98.59 | Insuff | icient | Sales |
| 45 | Holt | 96.65 | 19.06 | 105.78 | 95.54 | 25.52 | 108.33 | 77.38 | 23.09 | 100.38 | | | | | | |
| 46 | Hooker | 98.85 | 30.25 | 110.88 | Insuff | icient | Sales | 78.31 | 16.70 | 113.76 | | | | | | |
| 47 | Howard | 98.13 | 11.46 | 100.81 | 99.35 | 14.26 | 98.53 | 76.73 | 16.80 | 105.65 | | | | | | |
| 48 | Jefferson | 98.55 | 19.11 | 110.61 | 96.98 | 29.13 | 108.95 | 76.51 | 15.79 | 104.28 | | | | | | |
| 49 | Johnson | 97.59 | 27.36 | 110.99 | 99.36 | 15.10 | 107.91 | 75.62 | 17.27 | 103.48 | | | | | | |
| 50 | Kearney | 98.74 | 11.34 | 104.40 | 97.84 | 57.35 | 130.25 | 75.35 | 18.07 | 102.89 | | | | | | |
| 51 | Keith | 96.56 | 17.10 | 107.10 | 94.06 | 14.75 | 131.94 | 76.33 | 13.57 | 104.78 | | | | | | |
| 52 | Keya Paha | Insuff | icient | Sales | Insuff | icient | Sales | 74.45 | 20.21 | 99.68 | | | | | | |
| 53 | Kimball | 99.66 | 12.71 | 101.58 | 95.86 | 26.18 | 104.74 | 76.95 | 13.78 | 103.68 | | | | | | |
| 54 | Knox | 96.53 | 13.14 | 106.97 | 94.06 | 24.06 | 97.71 | 75.80 | 20.00 | 104.15 | | | | | | |
| 55 | Lancaster | 98.00 | 5.26 | 100.56 | 99.52 | 13.10 | 103.37 | | | | 80.36 ⁴ | | | 80.39 | 23.44 | 113.44 |
| 56 | Lincoln | 97.99 | 7.35 | 100.76 | 97.76 | 11.70 | 99.42 | 75.60 | 18.37 | 103.63 | 75.60 ⁴ | | | 75.60 | 18.37 | 103.63 |
| 57 | Logan | 94.08 | 36.75 | 123.81 | Insuff | icient | Sales | 75.34 | 20.34 | 96.54 | | | | | | |
| 58 | Loup | 95.24 | 19.25 | 110.42 | Insuff | icient | Sales | 76.06 | 18.90 | 101.30 | | | | | | |
| 59 | Madison | 94.63 | 16.50 | 105.20 | 93.06 | 28.03 | 101.31 | 76.94 | 24.97 | 108.08 | | | | | | |
| 60 | McPherson | 92.05 | 24.43 | 116.21 | Insuff | icient | Sales | 76.27 | 14.27 | 107.95 | | | | | | |
| 61 | Merrick | 98.76 | 16.40 | 104.07 | 92.71 | 12.23 | 93.68 | 76.68 | 27.03 | 108.70 | | | | | | |
| 62 | Morrill | 96.00 | 12.36 | 107.01 | 95.94 | 16.99 | 101.37 | 76.95 | 17.81 | 108.85 | | | | | | |
| 63 | Nance | 99.27 | 4.58 | 100.55 | Insuff | icient | Sales | 75.26 | 14.06 | 102.59 | | | | | | |
| 64 | Nemaha | 95.58 | 14.42 | 104.81 | 95.00 | 14.17 | 99.89 | 76.04 | 17.37 | 106.15 | | | | | | |
| 65 | Nuckolls | 98.79 | 26.51 | 121.14 | 98.29 | 41.18 | 136.77 | 78.31 | 23.32 | 108.63 | | | | | | |
| 66 | Otoe | 96.81 | 21.37 | 105.89 | 96.21 | 19.25 | 120.38 | | | | 73.93 ⁴ | | | 75.77 | 17.71 | 108.89 |
| 67 | Pawnee | 96.88 | 32.58 | 118.78 | 94.65 | 41.81 | 129.36 | 76.42 | 21.17 | 105.36 | | | | | | |
| 68 | Perkins | 98.24 | 17.76 | 103.14 | 96.00 | 24.60 | 113.61 | 74.52 | 10.01 | 100.59 | | | | | | |
| 69 | Phelps | 94.50 | 19.29 | 107.25 | 97.72 | 26.35 | 123.17 | 77.27 | 16.69 | 97.20 | | | | | | |
| 70 | Pierce | 97.00 | 14.27 | 104.48 | 91.62 | 23.65 | 110.19 | 75.35 | 32.18 | 109.83 | | | | | | |
| 71 | Platte | 97.43 | 9.28 | 101.20 | 96.50 | 16.51 | 99.34 | 74.06 | 19.49 | 107.56 | | | | | | |
| 72 | Polk | 97.71 | 17.20 | 109.05 | 96.30 | 10.36 | 101.79 | 75.03 | 21.56 | 107.04 | | | | | | |
| 73 | Red Willow | 95.98 | 17.25 | 106.94 | 96.09 | 20.11 | 95.57 | 75.82 | 18.79 | 103.26 | | | | | | |
| 74 | Richardson | 98.38 | 32.08 | 119.08 | 96.81 | 44.03 | 144.71 | 75.09 | 23.13 | 108.17 | | | | | | |
| 75 | Rock | 98.46 | 7.42 | 100.81 | 97.37 | 5.24 | 100.99 | 78.51 | 17.90 | 103.37 | | | | | | |
| 76 | Saline | 94.89 | 18.23 | 105.59 | 99.02 | 21.50 | 87.68 | 75.08 | 16.21 | 103.56 | | | | | | |

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|----|--------------|------------------|------------------|------------------|------------|--------|--------|---|-------|--------|--|-------|--------|--|--------|--------|
| | | Med ¹ | COD ² | PRD ³ | Med | COD | PRD | Med | COD | PRD | Med | COD | PRD | Med | COD | PRD |
| 77 | Sarpy | 97.17 | 11.25 | 98.34 | 97.68 | 13.05 | 103.10 | | | | 77.20 ⁴ | | | 79.75 | 23.11 | 102.63 |
| 78 | Saunders | 97.25 | 14.02 | 105.76 | 96.39 | 48.09 | 118.01 | | | | 76.89 ⁴ | | | 76.13 | 25.92 | 109.41 |
| 79 | Scotts Bluff | 97.08 | 21.22 | 108.23 | 95.88 | 33.74 | 119.21 | | | | 78.30 ⁴ | | | 81.42 ⁶ | 49.04 | 119.78 |
| 80 | Seward | 98.21 | 6.62 | 100.60 | 98.00 | 17.69 | 102.52 | 76.60 | 12.75 | 104.14 | 78.51 ⁴ | | | 75.57 | 22.31 | 98.68 |
| 81 | Sheridan | 99.16 | 28.66 | 125.99 | 96.80 | 41.03 | 120.65 | 75.96 | 20.30 | 100.67 | | | | | | |
| 82 | Sherman | 94.40 | 17.08 | 110.23 | Insuff | icient | Sales | 75.12 | 8.87 | 101.13 | | | | | | |
| 83 | Sioux | 96.39 | 10.21 | 110.00 | Insuff | icient | Sales | 78.37 | 30.14 | 98.60 | | | | | | |
| 84 | Stanton | 94.35 | 14.46 | 102.48 | Insuff | icient | Sales | 74.72 | 17.54 | 103.37 | | | | | | |
| 85 | Thayer | 97.87 | 19.86 | 110.82 | 97.35 | 18.98 | 107.10 | 76.75 | 25.53 | 109.21 | | | | | | |
| 86 | Thomas | 98.61 | 5.76 | 104.71 | Insuff | icient | Sales | 74.88 | 14.75 | 100.43 | | | | | | |
| 87 | Thurston | 93.29 | 34.99 | 127.93 | 94.43 | 34.96 | 132.43 | 75.03 | 17.55 | 103.94 | | | | | | |
| 88 | Valley | 95.96 | 20.57 | 111.21 | 95.10 | 17.00 | 112.58 | 76.87 | 14.34 | 103.36 | | | | | | |
| 89 | Washington | 94.36 | 11.66 | 102.37 | 97.69 | 19.29 | 104.58 | | | | 77.92 ⁴ | | | 74.76 | 29.59 | 111.27 |
| 90 | Wayne | 93.51 | 15.17 | 104.88 | 97.07 | 16.31 | 98.08 | 74.90 | 18.71 | 107.35 | | | | | | |
| 91 | Webster | 99.25 | 15.67 | 103.08 | 96.13 | 13.93 | 95.73 | 74.78 | 26.95 | 101.51 | 74.78 | 26.95 | 101.51 | Insuff | icient | Sales |
| 92 | Wheeler | 95.35 | 41.25 | 117.76 | Insuff | icient | Sales | 76.10 | 22.73 | 100.42 | | | | | | |
| 93 | York | 99.38 | 6.03 | 101.84 | 97.92 | 7.68 | 104.90 | 77.43 | 7.93 | 101.92 | 77.43 | 7.93 | 101.92 | Insuff | icient | Sales |

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. The level of assessment for the special value of the agricultural and horticultural land class of real property subject to 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) (Supp. 2005).
5. The Department of Property Assessment and Taxation liaison for Hayes County testified that the level of value for residential property in the County indicated by the median in the revised statistical report for residential real property as submitted by the Property Tax Administrator was not representative of the level of value of the residential class of real property in Hayes County, that the level of value of residential property could not be reliably determined, and that the level of value after any proposed adjustment could not be reliably determined.
6. The assessor appeared with her appraiser before the Commission and presented evidence which demonstrated that an adjustment to the Agricultural Land and Horticultural Land class of real property subject to Special Value, or any of its subclasses, including but not limited to Market Area 3 and Market Area 4, as proposed would not improve the equalization of assessments in Scotts Bluff County.