

2007 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	96.00	20.83	107.53	99.00	29.77	102.37	72.00	24.20	108.76						
2	Antelope	97.00	36.17	117.39	96.00	30.18	102.15	72.00	17.56	101.62						
3	Arthur	Insuff	icient	Sales	Insuf f	icient	Sales	Insuff	icient	Sales						
4	Banner	Insuff	icient	Sales	Insuf f	icient	Sales	70.00	19.65	104.23						
5	Blaine	98.00	16.69	99.75	Insuf f	icient	Sales	75.00	9.47	98.55						
6	Boone	96.00	27.34	114.96	92.00	35.78	104.11	72.00	16.98	108.17						
7	Box Butte	97.00	22.63	109.00	98.00	39.86	127.03	73.00	15.14	104.45						
8	Boyd	96.00	23.10	116.93	Insuf f	icient	Sales	71.00	22.50	108.73						
9	Brown	99.00	7.60	103.97	97.00	4.64	101.08	73.00	17.01	105.45						
10	Buffalo	98.00	6.26	101.84	97.00	7.76	104.31	73.00	20.93	102.12	73.00	20.93	102.12	72.00	6.60	103.31
11	Burt	97.00	22.91	112.22	97.00	25.08	109.60	71.00	18.53	104.81						
12	Butler	96.00	9.19	101.73	95.00	14.95	103.84	73.00	13.48	104.55						
13	Cass	99.00	12.55	103.87	95.00	17.59	110.94				71.00 ⁴			73.00	24.05	100.90
14	Cedar	93.00	31.84	113.13	95.00	31.81	107.14	70.00	14.07	102.94						
15	Chase	97.00	8.77	100.56	100.00	18.95	99.85	72.00	15.10	102.08						
16	Cherry	99.00	13.40	103.70	99.00	10.12	98.47	75.00	18.40	106.48						
17	Cheyenne	99.00	3.43	100.09	98.00	14.15	101.41	73.00	11.99	102.08						
18	Clay	96.00	25.39	111.54	99.00	27.85	137.89	72.00	13.52	102.38						
19	Colfax	96.00	15.24	104.78	99.00	9.86	100.20	70.00	16.36	100.08						
20	Cuming	94.00	15.32	104.72	98.00	39.08	120.24	71.00	18.61	106.04	74.00 ⁴			Insuff	icient	Sales
21	Custer	96.00	17.84	111.34	98.00	13.00	127.24	71.00	20.55	101.62						
22	Dakota	96.00	13.50	102.85	95.00	14.49	99.31	71.00	20.66	105.27	Insuf f	icient	Sales	Insuff	icient	Sales
23	Dawes	100.00	17.21	107.10	93.00	37.51	129.65	72.00	29.18	111.09	72.00	29.18	111.09	75.00	44.06	104.70
24	Dawson	98.00	13.80	103.76	99.00	13.71	101.47	75.00	17.50	102.77	75.00	17.50	102.77	Insuff	icient	Sales
25	Deuel	96.00	11.60	101.27	Insuf f	icient	Sales	73.00	12.94	104.25						
26	Dixon	96.00	19.53	104.76	96.00	26.73	99.06	71.00	17.83	104.33						
27	Dodge	94.00	9.87	101.58	96.00	39.83	131.03	73.00	23.87	105.52	73.00	23.87	105.52	74.00	59.58	71.06
28	Douglas	97.00	10.90	103.39	96.00	16.98	103.98				71.00 ⁴			73.00	18.59	103.68
29	Dundy	98.00	8.74	103.41	99.00	11.25	100.08	74.00	14.34	105.48						
30	Fillmore	99.00	4.99	101.32	98.00	12.16	101.25	74.00	14.72	108.83						
31	Franklin	99.00	19.53	112.15	98.00	27.02	96.83	74.00	20.30	103.06						
32	Frontier	94.00	11.43	99.71	94.00	13.92	96.27	75.00	13.25	97.90						
33	Furnas	97.00	23.47	108.27	96.00	10.86	110.38	75.00	15.20	104.99	75.00	15.20	104.99	Insuff	icient	Sales
34	Gage	97.00	22.94	112.80	97.00	18.69	99.76				73.00 ⁴			71.00	24.80	108.12
35	Garden	95.00	28.39	106.49	96.00	10.58	100.82	74.00	12.74	100.15	74.00	12.74	100.15	Insuff	icient	Sales
36	Garfield	98.00	22.98	115.07	Insuf f	icient	Sales	73.00	17.85	101.42						
37	Gosper	95.00	9.83	104.13	Insuf f	icient	Sales	70.00	10.09	102.22						
38	Grant	Insuff	icient	Sales	Insuf f	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	97.00	20.99	104.96	Insuf f	icient	Sales	72.00	18.12	103.85						
40	Hall	96.00	13.73	103.71	98.00	11.33	102.04	72.00	17.27	104.55						
41	Hamilton	100.00	9.29	103.61	98.00	13.73	100.69	72.00	14.86	102.05						
42	Harlan	98.00	10.37	102.59	100.00	17.66	105.81	72.00	14.87	100.89						
43	Hayes	96.00	23.07	116.30	Insuf f	icient	Sales	74.00	13.78	104.26						
44	Hitchcock	96.00	16.80	103.72	100.00	42.21	129.23	73.00	14.32	98.74	73.00	14.32	98.74	72.00	23.61	104.96
45	Holt	96.00	23.09	110.39	95.00	21.40	92.52	72.00	23.73	103.23						
46	Hooker	99.00	18.79	99.95	Insuf f	icient	Sales	Insuff	icient	Sales						
47	Howard	97.00	13.98	99.94	95.00	11.47	104.99	72.00	18.78	104.51						
48	Jefferson	98.00	15.26	106.23	97.00	23.32	91.80	73.00	15.24	101.34						
49	Johnson	98.00	13.55	104.60	94.00	29.98	112.40	71.00	18.63	107.83						
50	Kearney	98.00	11.85	104.10	96.00	39.29	101.89	72.00	16.65	107.21						
51	Keith	97.00	13.51	104.56	99.00	12.15	111.51	74.00	18.89	90.10	74.00	18.89	99.10	Insuff	icient	Sales
52	Keya Paha	93.00	35.72	149.34	Insuf f	icient	Sales	70.00	25.95	101.13						
53	Kimball	100.00	11.46	102.58	100.00	22.14	105.35	74.00	14.48	103.76						
54	Knox	96.00	10.30	106.50	98.00	12.07	96.20	72.00	18.89	105.39						
55	Lancaster	99.00	7.71	102.13	97.00	16.86	110.05				70.00 ⁴			69.00	24.21	117.45
56	Lincoln	98.00	8.40	101.99	98.00	5.18	99.38	73.00	21.79	100.85	73.00	21.79	100.85	Insuff	icient	Sales
57	Logan	96.00	11.65	103.20	Insuf f	icient	Sales	74.00	18.12	100.59						
58	Loup	93.00	17.75	113.46	Insuf f	icient	Sales	72.00	26.20	100.90						
59	Madison	99.00	17.53	105.89	95.00	26.21	101.57	72.00	14.90	101.69						
60	McPherson	Insuff	icient	Sales	Insuf f	icient	Sales	72.00	14.15	105.77						
61	Merrick	98.00	10.44	101.48	96.00	17.37	99.79	73.00	29.68	108.37						
62	Morrill	96.00	16.17	110.69	96.00	11.68	99.80	75.00	10.68	112.83						
63	Nance	99.00	7.19	102.13	Insuf f	icient	Sales	73.00	12.74	103.36						
64	Nemaha	96.00	10.89	103.52	95.00	22.80	97.84	73.00	15.94	105.33						
65	Nuckolls	98.00	28.88	120.90	96.00	32.77	125.91	69.00	23.41	105.83						
66	Otoe	95.00	20.60	104.41	95.00	32.75	129.34				69.00 ⁴			71.00	20.91	108.79
67	Pawnee	95.00	31.44	119.23	99.00	32.98	142.26	72.00	21.41	105.34						
68	Perkins	99.00	11.15	105.52	94.00	22.92	107.19	72.00	10.41	100.90						
69	Phelps	93.00	19.97	108.49	97.00	31.67	131.05	73.00	13.88	102.79						
70	Pierce	97.00	15.00	105.35	94.00	22.10	121.58	72.00	24.20	103.89						
71	Platte	95.00	9.56	100.93	97.00	14.36	99.48	72.00	21.01	103.04						
72	Polk	98.00	21.15	108.61	95.00	13.04	98.65	73.00	15.09	100.42						
73	Red Willow	94.00	16.86	105.81	97.00	20.97	106.64	72.00	26.81	108.15						
74	Richardson	97.00	39.01	123.97	99.00	29.51	106.41	72.00	52.16	112.05						
75	Rock	97.00	10.80	102.37	Insuf f	icient	Sales	71.00	20.69	100.38						
76	Saline	99.00	13.30	104.03	99.00	19.44	96.52	72.00	16.38	104.58						

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		Med ¹	COD ²	PRD ³	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
77	Sarpy	98.00	5.03	100.97	96.00	11.98	103.38				74.00 ⁴			72.00	14.98	101.76
78	Saunders	95.00	15.19	105.35	94.00	32.13	109.00				70.00 ⁴			72.00	24.03	106.37
79	Scotts Bluff	94.00	18.75	105.94	97.00	33.79	110.67	75.00	29.06	110.90	75.00	29.06	110.90	---	---	---
80	Seward	97.00	7.55	100.65	94.00	20.68	106.28	71.00	15.49	104.65	72.00	14.92	104.57	72.00	26.25	100.51
81	Sheridan	99.00	30.30	117.50	97.00	34.50	124.71	74.00	28.32	117.18						
82	Sherman	95.00	20.52	108.44	Insuf f	icient	Sales	71.00	9.72	98.64						
83	Sioux	97.00	14.84	107.51	Insuf f	icient	Sales	72.00	30.47	107.56						
84	Stanton	94.00	16.78	102.47	Insuf f	icient	Sales	70.00	16.21	101.03						
85	Thayer	98.00	17.06	109.55	97.00	27.95	116.90	71.00	18.13	101.35						
86	Thomas	97.00	10.38	102.45	Insuf f	icient	Sales	75.00	9.93	100.85						
87	Thurston	93.00	30.84	127.21	97.00	41.60	127.42	71.00	15.67	107.76						
88	Valley	95.00	17.73	111.66	95.00	20.83	102.54	74.00	13.88	102.29						
89	Washington	96.00	12.37	103.81	96.00	16.73	100.05				73.00 ⁴			71.00	29.07	99.78
90	Wayne	93.00	16.93	106.22	96.00	18.97	102.64	71.00	22.10	105.02						
91	Webster	99.00	17.84	105.28	99.00	6.94	102.21	75.00	26.99	108.59	75.00	26.99	108.59	Insuff	icient	Sales
92	Wheeler	92.00	56.07	129.05	Insuf f	icient	Sales	73.00	17.89	101.29						
93	York	99.00	5.32	100.73	99.00	5.48	100.74	73.00	11.40	102.19	73.00	11.40	102.19			

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 of the "Assessment-Sales Ratio" is from 69% to 75% of actual or fair market value for the class and subclasses of agricultural land and horticultural land not receiving special valuation pursuant to Neb. Rev. Stat. §77-1344; 69% to 75% of special valuation and 69% to 75% of recapture valuation for the class and subclasses of agricultural land and horticultural land receiving special valuation pursuant to Neb. Rev. Stat. §77-1344; and 92% to 100% of actual or fair market value for all other classes and subclasses of real property. Neb. Rev. Stat. §77-5023(2) (Cum. Supp. 2006).
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 appropriate COD range for the residential class and subclasses of real property is between 0 and 15 and the appropriate COD range for all other classes and subclasses of real property is between 0 and 20. 442 Neb. Admin. Code, ch 9, §005.04B (01/07).
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 appropriate PRD range for all classes and subclasses of real property is between .98 and 1.03. 442 Neb. Admin. Code, ch 9, §005.04C (01/07).
4. The level of value for special value of the agricultural land 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) (Cum. Supp. 2006).
5. The Statistical Studies do not provide a reliable indicator of the level of value due to the poor quality of assessments as indicated by the COD of the class.