

## 2008 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 <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	93	21.57	108.22	99	25.19	106.50	71	20.49	108.89						
2	Antelope	97	28.11	111.03	98	35.11	107.77	72	20.26	106.43						
3	Arthur	Insuff	icient	Sales	Insuff	icient	Sales	Insuff	icient	Sales						
4	Banner	insuff	icient	Sales	Insuff	icient	Sales	72	20.72	108.24						
5	Blaine	98	34.94	101.90	Insuff	icient	Sales	75	9.82	97.61						
6	Boone	96	22.19	108.51	99	25.84	105.39	75	21.45	109.35						
7	Box Butte	99	15.52	105.72	97	27.99	107.75	70	16.97	107.25						
8	Boyd	94	31.40	121.60	Insuff	icient	Sales	71	23.53	106.41						
9	Brown	96	20.09	101.86	Insuff	icient	Sales	73	20.41	115.72						
10	Buffalo	97	6.58	102.90	97	5.45	102.92	72	9.03	99.66	72	9.03	99.66	74	5.87	103.09
11	Burt	96	22.04	112.21	98	25.27	111.61	72	17.65	102.53						
12	Butler	96	9.06	102.23	94	13.00	98.72	70	16.99	103.67						
13	Cass	98	10.18	103.04	97	18.53	116.98				73 <sup>4</sup>			73	22.25	104.59
14	Cedar	93	32.03	115.67	96	42.99	121.01	70	17.49	104.57						
15	Chase	98	10.19	101.77	97	8.41	98.37	72	15.01	101.95						
16	Cherry	99	24.26	105.88	99	15.34	251.85	71	20.90	108.63						
17	Cheyenne	99	5.01	100.50	97	20.01	100.55	72	12.04	102.71						
18	Clay	97	18.45	108.87	94	14.70	105.19	73	16.12	100.94						
19	Colfax	97	16.07	105.23	99	7.57	101.49	72	14.77	98.96						
20	Cuming	95	24.76	113.21	98	28.97	102.06	73	19.71	105.96	73	19.71	105.96	Insuff	icient	Sales
21	Custer	98	20.87	111.19	97	24.01	129.77	70	18.49	103.04						
22	Dakota	95	10.21	102.49	97	11.09	100.01	73	21.99	103.57	73	21.99	103.57	Insuff	icient	Sales
23	Dawes	99	13.35	103.12	98	11.22	99.99	72	26.47	102.83	72	26.47	102.83	69	29.05	89.84
24	Dawson	98	9.73	101.04	97	16.42	124.94	73	19.78	105.98	73	19.78	105.98	Insuff	icient	Sales
25	Deuel	93	14.71	101.48	Insuff	icient	Sales	71	12.29	103.23						
26	Dixon	96	14.08	103.87	97	24.49	101.32	73	24.59	103.49						
27	Dodge	97	12.36	104.05	97	27.26	108.97	72	19.23	105.72	72	19.23	105.72	No	Basis <sup>5</sup>	
28	Douglas	96	8.89	102.59	95	21.33	102.42				75 <sup>4</sup>			73	28.46	119.73
29	Dundy	94	11.72	103.89	98	18.48	93.86	71	13.30	105.65						
30	Fillmore	99	8.64	102.35	98	18.76	106.14	74	16.96	104.76						
31	Franklin	99	32.20	120.91	97	41.16	94.36	73	18.16	104.04						
32	Frontier	92	20.79	107.45	93	14.33	95.56	73	18.38	97.79						
33	Furnas	95	26.69	109.40	95	19.98	98.93	74	17.01	106.92	74	17.01	106.92	Insuff	icient	Sales
34	Gage	97	14.02	107.42	96	30.96	109.84				72 <sup>4</sup>			71	23.07	105.14
35	Garden	98	15.34	106.96	99	15.55	105.79	73	15.77	105.09	73	15.77	105.09	Insuff	icient	Sales
36	Garfield	97	22.15	114.28	Insuff	icient	Sales	73	21.32	105.54						
37	Gosper	93	8.92	102.32	Insuff	icient	Sales	69	11.75	102.00						
38	Grant	98	17.17	107.60	Insuff	icient	Sales	70	13.55	108.01						
39	Greeley	96	13.85	104.89	Insuff	icient	Sales	72	14.51	110.71						
40	Hall	93	15.10	103.95	98	15.80	103.18	69	18.84	100.74						
41	Hamilton	100	8.74	103.76	93	15.38	98.53	72	14.30	102.10						
42	Harlan	97	13.51	103.73	100	18.99	117.49	73	15.93	98.87						
43	Hayes	98	7.50	98.31	Insuff	icient	Sales	72	12.54	101.57						

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44	Hitchcock	96	15.21	103.87	100	51.26	214.54	74	11.02	99.32	74	11.02	99.32	75	19.07	114.02
45	Holt	95	24.49	110.52	95	23.09	103.41	72	20.63	105.08						
46	Hooker	100	22.16	109.60	Insuff	icient	Sales	Insuff	icient	Sales						
47	Howard	94	20.76	106.97	95	12.98	99.85	72	20.22	104.44						
48	Jefferson	98	15.82	105.94	97	26.88	93.10	71	15.46	101.40						
49	Johnson	97	18.02	104.45	99	9.25	94.70	71	16.26	103.38						
50	Kearney	99	8.24	101.44	97	55.38	111.87	72	16.50	105.71						
51	Keith	95	14.96	103.82	99	20.77	109.25	71	21.83	110.24	71	21.83	110.24	Insuff	icient	Sales
52	Keya Paha	97	33.72	153.16	Insuff	icient	Sales	73	26.12	107.74						
53	Kimball	100	9.81	102.92	100	17.04	106.65	74	15.98	103.79						
54	Knox	95	9.38	105.19	99	6.28	102.55	73	22.01	108.27						
55	Lancaster	96	8.84	102.40	96	16.66	109.90				75 <sup>4</sup>			71	20.59	121.09
56	Lincoln	98	9.17	103.05	97	6.56	101.28	70	18.75	101.85	70	18.75	101.85	Insuff	icient	Sales
57	Logan	96	14.40	103.07	Inauff	icient	Sales	75	22.01	109.94						
58	Loup	95	14.94	105.92	Insuff	icient	Sales	72	26.34	98.14						
59	Madison	95	19.44	107.67	97	27.72	104.71	73	19.64	102.49						
60	McPherson	insuff	icient	Sales	Insuff	icient	Sales	72	19.82	104.88						
61	Merrick	98	11.33	105.20	99	7.89	97.13	72	23.60	109.10						
62	Morrill	96	17.22	112.54	96	10.32	99.13	74	14.18	119.41						
63	Nance	95	15.60	103.63	94	13.79	98.09	73	14.10	104.31						
64	Nemaha	96	11.10	104.30	97	10.19	100.65	73	13.51	103.26						
65	Nuckolls	98	21.45	110.00	96	25.23	105.73	70	27.43	110.08						
66	Otoe	94	18.68	104.81	98	33.35	104.20				71 <sup>4</sup>			71	22.87	106.87
67	Pawnee	94	44.86	131.03	95	28.91	133.99	72	19.64	104.99						
68	Perkins	98	12.19	103.06	93	18.45	101.95	74	12.50	101.30						
69	Phelps	94	19.93	107.88	94	24.35	118.88	70	22.23	108.53						
70	Pierce	95	15.80	106.88	94	19.56	113.09	72	23.05	105.51						
71	Platte	93	12.45	101.52	97	11.89	103.53	70	22.35	103.56						
72	Polk	99	19.05	107.97	Insuff	icient	Sales	74	17.37	103.15						
73	Red Willow	95	18.21	107.54	96	23.41	103.07	72	24.70	109.43						
74	Richardson	97	44.38	133.51	98	29.02	96.69	72	42.45	123.19						
75	Rock	99	11.51	100.52	Insuff	icient	Sales	72	21.23	106.89						
76	Saline	98	9.83	102.15	99	14.98	96.32	72	13.30	100.94						
77	Sarpy	98	4.61	100.71	97	9.53	101.47				71 <sup>4</sup>			74	14.13	105.23
78	Saunders	95	14.87	104.46	96	36.80	119.70				72 <sup>4</sup>			71	26.20	109.52
79	Scotts Bluff	95	17.89	105.11	95	28.40	107.08	73	26.25	104.12	73	26.25	104.12	72	59.21	132.91
80	Seward	95	8.73	101.53	92	19.93	107.33	74	16.06	103.82	71	16.64	104.09	70	19.94	103.43
81	Sheridan	96	33.24	113.77	96	41.00	122.06	72	27.34	110.33						
82	Sherman	94	24.73	111.84	No	Basis		72	9.44	99.10						
83	Sioux	95	11.20	113.13	Insuff	icient	Sales	72	26.98	105.85						
84	Stanton	94	17.18	104.53	---	---	---	69	18.05	101.98						
85	Thayer	97	13.47	103.95	97	12.24	96.48	73	17.12	101.77						

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86	Thomas	99	17.45	107.19	Insuff	icient	Sales	Insuff	icient	Sales						
87	Thurston	96	24.59	118.71	99	41.56	129.99	71	16.10	107.55						
88	Valley	93	14.44	106.38	95	23.01	102.76	74	14.17	100.08						
89	Washington	94	9.87	103.50	95	20.36	99.08				72 <sup>4</sup>			72	22.37	113.88
90	Wayne	96	10.40	102.91	93	12.58	98.76	72	18.49	102.06						
91	Webster	99	19.35	108.45	100	4.42	100.68	75	24.73	102.66	75	24.73	102.66	Insuff	icient	Sales
92	Wheeler	98	26.90	122.62	Insuff	icient	Sales	71	15.00	100.18						
93	York	99	5.74	100.26	98	5.70	108.70	73	7.35	101.55	73	7.35	101.55	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 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 receiving 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) (2007 Supp.)
5. The COD derived from the statistical studies for this class of real property indicates that the median sales assessment ratio of the sales from which the COD is derived is an unreliable basis for a determination of the level of value.
6. 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.