

2009 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		
		Med ¹	COD ²	PRD ³	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1	Adams	92	17.78	105.60	99	34.03	117.41	69	20.25	109.05			
2	Antelope	98	29.21	112.02	94	24.82	95.32	72	21.58	102.29			
3	Arthur	Insuff	icient	Sales	Insuff	icient	Sales	Insuff	icient	Sales			
4	Banner	Insuff	icient	Sales	Insuff	icient	Sales	71	21.17	110.03			
5	Blaine	Insuff	icient	Sales	Insuff	icient	Sales	72	18.40	96.68			
6	Boone	97	23.05	107.90	97	32.80	104.92	74	30.76	111.11			
7	Box Butte	99	12.25	103.66	95	23.72	97.58	69	23.34	111.17			
8	Boyd	99	21.69	110.39	Insuff	icient	Sales	72	28.12	111.26			
9	Brown	96	30.86	118.46	97	18.89	96.95	72	22.71	111.32			
10	Buffalo	97	5.85	101.92	96	6.52	105.52	71	14.49	109.50	71	14.49	109.50
11	Burt	95	21.48	110.52	98	21.28	100.98	72	23.20	108.88			
12	Butler	95	7.39	101.97	95	9.27	100.84	71	19.75	104.87			
13	Cass	98	15.07	105.70	99	27.36	119.76				72 ⁴		
14	Cedar	94	30.95	114.02	96	23.05	110.61	71	19.51	105.67			
15	Chase	97	14.32	108.16	97	8.76	99.91	72	16.81	104.54			
16	Cherry	96	24.03	108.25	99	13.89	103.53	71	24.29	107.90			
17	Cheyenne	97	9.19	100.96	96	7.46	98.11	73	13.22	103.22			
18	Clay	98	19.23	109.27	97	11.96	102.01	72	19.62	106.20			
19	Colfax	97	11.95	102.45	99	13.53	103.59	72	19.83	106.72			
20	Cuming	97	18.55	108.78	95	19.51	96.48	72	18.71	104.33	72	18.71	104.33
21	Custer	97	21.85	111.71	95	25.73	125.27	71	25.38	102.60			
22	Dakota	93	13.25	101.90	96	17.51	98.09	71	22.91	121.71	71	22.91	121.71
23	Dawes	95	14.66	103.80	99	22.02	109.74	70	33.68	105.79	70	33.68	105.79
24	Dawson	98	10.12	102.44	95	18.22	127.98	73	22.10	107.68	73	22.10	107.68
25	Deuel	94	10.97	99.85	---5	---	----	72	14.38	102.18			
26	Dixon	97	12.82	103.46	96	16.48	99.89	73	23.00	122.57			
27	Dodge	97	10.56	103.30	96	29.95	103.76	72	21.51	109.34			
28	Douglas	96	9.91	102.87	96	22.86	105.82				74 ⁴		
29	Dundy	94	13.50	111.42	99	15.24	90.49	72	15.61	111.41			
30	Fillmore	99	21.55	106.18	99	5.30	101.58	72	23.94	109.28			
31	Franklin	99	32.05	121.81	94	64.87	115.34	73	19.53	108.30			
32	Frontier	98	15.78	108.46	92	19.84	96.69	75	20.23	103.53			
33	Furnas	95	23.55	106.92	93	23.30	93.16	75	24.26	115.36	75	24.26	115.36
34	Gage	97	22.88	113.61	100	29.43	103.76	72	23.55	103.77			
35	Garden	98	15.82	109.84	99	8.54	103.78	71	19.70	108.66	71	19.70	108.66
36	Garfield	98	16.62	102.46	Insuff	icient	Sales	70	27.88	102.61			
37	Gosper	95	6.47	103.07	Insuff	icient	Sales	72	14.02	100.66			

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38	Grant	100	13.74	105.02	Insuff	icient	Sales	74	16.87	102.18			
39	Greeley	93	26.67	120.88	Insuff	icient	Sales	71	20.21	105.91			
40	Hall	92	12.64	102.50	95	18.12	104.12	72	23.27	103.64			
41	Hamilton	99	12.10	103.89	92	30.62	133.78	73	15.44	104.70			
42	Harlan	97	15.89	102.97	98	13.89	112.44	74	18.21	101.08			
43	Hayes	95	5.68	98.79	Insuff	icient	Sales	73	16.95	107.43			
44	Hitchcock	97	15.08	103.17	— ⁵	---	---	74	13.71	102.00	74	13.71	102.00
45	Holt	97	22.38	107.25	95	27.59	104.59	72	20.40	107.13			
46	Hooker	— ⁶	---	---	Insuff	icient	Sales	71	27.80	105.96			
47	Howard	96	23.18	100.84	98	49.73	138.79	73	22.39	101.15			
48	Jefferson	98	24.05	112.74	94	22.28	95.41	75	12.70	103.22			
49	Johnson	97	19.40	109.04	95	19.47	85.00	71	15.10	103.13			
50	Kearney	98	16.57	108.47	99	11.64	104.49	71	18.56	103.76			
51	Keith	96	13.51	105.26	97	21.48	103.29	75	19.87	108.67	75	19.87	108.67
52	Keya Paha	— ⁵	---	---	Insuff	icient	Sales	74	26.72	112.92			
53	Kimball	97	9.23	100.91	98	12.99	99.86	73	20.05	105.82			
54	Knox	94	13.38	106.66	100	10.97	106.08	70	20.36	106.33			
55	Lancaster	94	6.19	101.47	92	9.17	111.12				73 ⁴		
56	Lincoln	97	6.24	101.40	95	4.31	104.75	74	19.95	106.14	74	19.95	106.14
57	Logan	93	9.35	100.84	Insuff	icient	Sales	72	30.06	112.90			
58	Loup	94	17.02	103.14	Insuff	icient	Sales	Insuff	icient	Sales			
59	Madison	94	22.36	110.02	98	30.20	104.87	71	21.26	101.09			
60	McPherson	Insuff	icient	Sales	Insuff	icient	Sales	70	22.90	104.42			
61	Merrick	97	13.66	106.78	99	14.94	106.14	73	23.92	111.99			
62	Morrill	93	43.15	121.73	— ⁵	---	---	72	26.41	120.01			
63	Nance	95	21.59	108.18	94	14.17	100.97	71	16.01	103.57			
64	Nemaha	94	14.34	105.23	95	16.76	101.80	72	17.34	109.66			
65	Nuckolls	98	30.79	166.98	93	18.80	104.25	72	26.99	109.36			
66	Otoe	94	20.09	106.56	99	40.19	116.78	70	25.32	102.41	70	25.32	102.41
67	Pawnee	97	26.15	115.50	94	32.55	113.07	74	20.42	104.85			
68	Perkins	99	13.47	103.53	Insuff	icient	Sales	74	15.20	102.48			
69	Phelps	94	19.01	107.85	99	11.03	102.95	70	23.96	110.76			
70	Pierce	97	8.61	101.88	95	18.32	111.23	70	23.88	108.03			
71	Platte	96	11.16	103.32	96	18.00	107.66	71	22.52	103.42			
72	Polk	98	15.11	104.84	Insuff	icient	Sales	75	14.53	100.85			
73	Red Willow	98	20.07	107.23	99	7.84	101.32	71	24.12	108.27			

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74	Richardson	98	42.38	129.95	97	43.36	108.63	70	23.41	108.57			
75	Rock	97	10.86	101.21	Insuff	icient	Sales	70	14.49	100.43			
76	Saline	96	7.31	101.30	99	12.35	93.89	73	16.91	104.71			
77	Sarpy	96	6.91	101.30	96	8.51	103.60				70 ⁴		
78	Saunders	94	13.36	104.33	98	27.96	116.35				71 ⁴		
79	Scotts Bluff	95	10.92	102.23	93	25.76	101.87	70	28.16	104.66	70	28.16	104.66
80	Seward	95	8.61	100.86	95	16.86	105.14	71	15.20	105.30	70	13.90	101.28
81	Sheridan	96	40.86	131.73	94	48.68	137.88	70	31.96	111.14			
82	Sherman	98	18.51	109.58	Insuff	icient	Sales	70	14.33	103.68			
83	Sioux	96	25.18	131.34	Insuff	icient	Sales	74	34.78	112.96			
84	Stanton	96	14.56	105.62	99	18.62	100.74	70	21.21	103.38			
85	Thayer	97	13.10	107.05	97	13.71	98.36	74	18.23	105.27			
86	Thomas	100	24.44	109.16	Insuff	icient	Sales	Insuff	icient	Sales			
87	Thurston	94	20.50	110.45	Insuff	icient	Sales	70	22.52	104.42			
88	Valley	93	16.98	104.78	97	10.22	95.98	73	13.55	105.82			
89	Washington	94	8.68	103.31	94	17.47	98.69				72 ⁴		
90	Wayne	96	12.45	104.36	93	21.89	107.01	71	22.74	109.66			
91	Webster	100	21.45	110.82	96	8.09	112.48	72	18.73	107.97	72	18.73	107.97
92	Wheeler	96	33.41	133.71	Insuff	icient	Sales	70	14.60	101.30			
93	York	99	12.42	105.39	97	9.33	106.05	73	10.30	104.48			

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) (2008 Cum. 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 sample of parcels taken from the residential class of real property in Hooker County is not representative of the characteristics of the class and may not be used to determine the level of value for the residential class of real property in Hooker County.