

**Equalization of Property Valued by the State**  
Prepared by Nebraska Department of Revenue Property Assessment Division  
for Statewide Equalization by the Tax Equalization and Review Commission  
August 7, 2013

Property valued by the state includes those companies or industries that the Property Tax Administrator is statutorily responsible for determining a taxable valuation for each year.

Pursuant to Neb. Rev. Stat. § 77-5022, the Tax Equalization and Review Commission, (Commission), ". . .shall annually. . .equalize the values of real property that is valued by the state. . . ."

The methodology used by the Property Tax Administrator to develop the state's real property equalization rate for property valued by the state is:

The abstract valuations for the property classes of residential, which includes residential, recreational, and agricultural residential dwelling and home site land, commercial and industrial, minerals, and agricultural outbuildings and farm site land are used to weight the levels of value as determined by the Commission for each class of real property respectively to develop the state's equalization rate.

In counties, or classes of property within a county, where the Commission was not able to determine a level of value pursuant to Neb. Rev. Stat. § 77-5023, the abstract values are weighted by an assumed level of value equal to the statutory level of value for the class of property.

The state's equalization rate is applied to the real property portion of companies valued by the state.

Pursuant to Neb. Rev. Stat. § 77-5030, on or before August 10 of each year, the Property Tax Administrator shall certify the distributed taxable value of property valued by the state, to each county assessor. The taxable value includes the real property portion of value as equalized by the Commission.

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The 2013 equalization rate, computed pursuant to the methodology outlined above, is 96.84%. This rate is applicable to the real property portion of taxable value of property valued by the state.

CO#	COUNTY NAME	Residential, Recreational, Ag-Dwell&Homesite REAL PROP.	Res RATIO	%Res value of state total	Res ratio contribute to state total	%Res value of residual	COMM/INDUST. REAL PROP.	C&I RATIO	%C&I value of state total	C&I ratio contribute to state total	%C&I value of C&I total	AG-OUTBLG & FARMST LAND	Assumed Ratio	%AgBldg value of state total	AgBldg ratio contribute to state total	%AgBldg value of AgBldg total	AgBldg ratio contribute to state total	MINERALS	Assumed Ratio	%Min value of state total	Mineral ratio contribute to state total	%Min value of Mineral total	Mineral ratio contribute to state total		
01	ADAMS	1,036,350,685	93.00	0.0095965	0.8924745	0.0135065	1,256,100	400,755,270	99.00	0.0037110	0.3673890	0.0142076	1.40655	34,262,160	100	0.00032	0.03200	0.01314	1,314,000	0					
02	ANTELOPE	192,555,800	95.00	0.0017831	0.1693945	0.0025095	0.23840	74,306,255	100.00	0.0006881	0.0688100	0.0028343	0.26343	61,482,215	100	0.00057	0.05700	0.02358	2,358,000	0					
03	ARTHUR	10,279,828	100.00	0.0000952	0.0095200	0.0001340	0.01340	4,600,220	100.00	0.0000426	0.0042600	0.0016311	0.01631	2,058,272	100	0.00002	0.00200	0.00079	0,079,000	0					
04	BANNER	20,770,981	100.00	0.0001923	0.0192300	0.0002707	0.02707	204,690	100.00	0.0000019	0.0001900	0.0000073	0.00073	6,127,811	100	0.00006	0.00600	0.00235	0,235,000	28,055,992	100	0.00025980	0.02598000	0.06268560	6.26856000
05	BLAINE	7,900,710	100.00	0.0000732	0.0073200	0.0001030	0.01030	447,355	100.00	0.0000041	0.0004100	0.0000159	0.00159	4,596,811	100	0.00004	0.00400	0.00176	0,176,000	0					
06	BOONE	159,638,290	94.00	0.0014782	0.1389508	0.0020805	0.19557	45,495,811	100.00	0.0004213	0.0421300	0.0016129	0.16129	76,708,890	100	0.00071	0.07100	0.02942	2,942,000	0					
07	BOX BUTTE	334,459,722	94.00	0.0030971	0.2911274	0.0043589	0.40974	118,078,748	98.00	0.0010934	0.1071532	0.0041861	0.41024	19,735,215	100	0.00018	0.01800	0.00757	0,757,000	0					
08	BOYD	36,617,370	95.00	0.0003391	0.0322145	0.0004772	0.04533	6,739,865	100.00	0.0000624	0.0062400	0.0002389	0.02389	8,524,875	100	0.00008	0.00800	0.00327	0,327,000	0					
09	BROWN	88,579,902	94.00	0.0008202	0.0770988	0.0011544	0.10851	27,807,801	100.00	0.0002575	0.0257500	0.0009858	0.09858	19,021,895	100	0.00018	0.01800	0.00730	0,730,000	0					
10	BLUFFALO	1,773,502,330	95.00	0.0164225	1.5601375	0.0231136	2.19579	716,864,260	98.00	0.0066381	0.6505338	0.0254142	2.49059	19,069,585	100	0.00018	0.01800	0.00731	0,731,000	35,875	100	0.00000033	0.00003300	0.00008016	0.00801600
11	BURT	236,881,676	98.00	0.0021935	0.2149630	0.0030872	0.30255	51,302,666	100.00	0.0004751	0.0475100	0.0018188	0.18188	39,879,315	100	0.00037	0.03700	0.01529	1,529,000	0					
12	BUTLER	296,707,335	94.00	0.0027475	0.2582650	0.0038669	0.38349	84,420,435	100.00	0.0007817	0.0781700	0.0029929	0.29929	43,803,295	100	0.00041	0.04100	0.01680	1,680,000	0					
13	CASS	581,177,801	98.00	0.0146416	1.4348768	0.0206071	2.01950	188,975,996	99.00	0.0017499	0.1732401	0.0066996	0.66326	46,409,656	100	0.00043	0.04300	0.01780	1,780,000	9,362,693	100	0.00008670	0.00867000	0.02091910	2.09191000
14	CEGAR	277,623,182	95.00	0.0025708	0.2442260	0.0036182	0.34373	45,024,940	94.00	0.0004169	0.0391896	0.0015962	0.15004	58,408,957	100	0.00054	0.05400	0.02240	2,240,000	0					
15	CHAMBERLAIN	142,806,813	93.00	0.0013224	0.1229832	0.0018612	0.17309	69,080,882	100.00	0.0006397	0.0639700	0.0024491	0.24491	28,907,205	100	0.00027	0.02700	0.01109	1,109,000	601,054	100	0.00000557	0.00055700	0.00134294	0.13429400
16	CHERRY	199,732,456	99.00	0.0018496	0.1831005	0.0026031	0.25771	65,566,020	94.00	0.0006071	0.0570674	0.0023244	0.21849	22,099,392	100	0.00020	0.02000	0.00848	0,848,000	6,405	100	0.00000006	0.00000600	0.00001431	0.00143100
17	CHEYENNE	401,299,798	97.00	0.0037160	0.3604520	0.0052300	0.50731	149,563,911	97.00	0.0013850	0.1343450	0.0053023	0.51432	15,368,816	100	0.00014	0.01400	0.00589	0,589,000	29,337,066	100	0.00027166	0.02716600	0.06554791	6.55479100
18	CLAY	207,923,395	96.00	0.0019254	0.1848384	0.0027098	0.26014	71,166,475	97.00	0.0006589	0.0639133	0.0025226	0.24469	33,314,450	100	0.00031	0.03100	0.01278	1,278,000	0					
19	COLFAX	279,571,215	96.00	0.0025888	0.2485248	0.0036436	0.34979	79,058,266	100.00	0.0007321	0.0732100	0.0028028	0.28028	46,022,280	100	0.00044	0.04400	0.01842	1,842,000	0					
20	CUMING	286,493,185	97.00	0.0026529	0.2573313	0.0037338	0.36218	77,602,935	95.00	0.0007186	0.0682670	0.0027512	0.26326	80,518,830	100	0.00075	0.07500	0.03088	3,088,000	0					
21	CUSTER	326,437,680	98.00	0.0030228	0.2962344	0.0042544	0.41693	93,320,691	100.00	0.0008641	0.0864100	0.0033084	0.33084	62,913,754	100	0.00058	0.05800	0.02413	2,413,000	0					
22	DAKOTA	540,376,707	95.00	0.0050039	0.4753705	0.0070426	0.68905	316,183,672	100.00	0.0029278	0.2927800	0.0112093	1.12093	9,567,380	100	0.00009	0.00900	0.00367	0,367,000	0					
23	DAWES	273,714,985	98.00	0.0025348	0.2483908	0.0035673	0.34960	65,497,590	99.00	0.0006065	0.060435	0.0023220	0.22988	15,818,523	100	0.00015	0.01500	0.00607	0,607,000	43,428,145	100	0.00040214	0.04021400	0.09703165	9.70316500
24	DAWSON	738,767,354	99.00	0.0068408	0.6772392	0.0096280	0.95317	217,877,135	99.00	0.0020175	0.1997325	0.0077242	0.76470	63,618,124	100	0.00059	0.05900	0.02440	2,440,000	4,257	100	0.00000004	0.00000400	0.00000951	0.00095100
25	DEUEL	49,316,616	95.00	0.0004567	0.0433865	0.0006427	0.06106	20,131,272	100.00	0.0001864	0.0186400	0.0007137	0.07137	8,844,820	100	0.00008	0.00800	0.00339	0,339,000	1,913,350	100	0.00001772	0.00177200	0.00427500	0.42750000
26	DIXON	163,052,935	96.00	0.0015099	0.1449504	0.0021250	0.20400	44,465,875	100.00	0.0004118	0.0411800	0.0015764	0.15764	18,897,315	100	0.00017	0.01700	0.00725	0,725,000	0					
27	DODGE	1,445,536,782	99.00	0.0133856	1.3251744	0.0188393	1.86509	428,036,053	97.00	0.0039636	0.3844692	0.0151747	1.47195	36,094,450	100	0.00033	0.03300	0.01384	1,384,000	0					
28	DOUGLAS	23,747,790,500	96.00	0.2199031	21.1106971	0.3094990	29.71190	10,960,335,400	96.00	0.1014921	9.7432416	0.3885651	37.30225	15,648,482	100	0.00014	0.01400	0.00600	0,600,000	0					
29	DUNDY	48,756,088	92.00	0.0004515	0.0415380	0.0006354	0.06846	7,663,832	100.00	0.0000710	0.0071000	0.0002717	0.02717	12,407,769	100	0.00011	0.01100	0.00476	0,476,000	44,490,578	100	0.00041198	0.04119800	0.09940545	9.94054500
30	FILLMORE	177,989,915	98.00	0.0016482	0.1615236	0.0023197	0.22733	58,153,475	100.00	0.0005385	0.0538500	0.0020617	0.20617	47,347,581	100	0.00044	0.04400	0.01816	1,816,000	0					
31	FRANKLIN	74,556,000	97.00	0.0006904	0.0669688	0.0009717	0.09425	16,102,615	100.00	0.0001491	0.0149100	0.0005709	0.05709	17,127,671	100	0.00016	0.01600	0.00657	657,000	0					
32	FRONTIER	83,734,639	99.00	0.0007754	0.0767846	0.0010913	0.10804	18,169,208	100.00	0.0001682	0.0168200	0.0006441	0.06441	22,396,000	100	0.00021	0.02100	0.00859	0,859,000	4,932,970	100	0.00004568	0.00456800	0.01102175	1.10217500
33	FURNAS	110,798,360	97.00	0.0010260	0.0995220	0.0014440	0.14007	22,451,180	100.00	0.0002079	0.0207900	0.0007959	0.07959	22,166,665	100	0.00021	0.02100	0.00850	0,850,000	1,261,920	100	0.00001169	0.00116900	0.00281951	0.28195100
34	GAGE	814,636,535	98.00	0.0075435	0.7392630	0.0106170	1.04047	185,054,835	95.00	0.0017136	0.1627920	0.0065606	0.62326	39,918,880	100	0.00037	0.03700	0.01531	1,531,000	0					
35	GARDEN	58,360,115	94.00	0.0005404	0.0057976	0.0007606	0.07150	6,906,409	100.00	0.0000640	0.0064000	0.0002448	0.02448	13,443,157	100	0.00012	0.01200	0.00516	0,516,000	121,677	100	0.00000113	0.00011300	0.00027186	0.27186000
36	GARFIELD	57,683,320	93.00	0.0005340	0.0496620	0.0007515	0.07899	10,199,225	100.00	0.0000944	0.0094400	0.0003616	0.03616	7,592,280	100	0.00007	0.00700	0.00291	0,291,000	0					
37	GOSPER	119,287,929	95.00	0.0011046	0.1049370	0.0015546	0.14769	9,068,388	100.00	0.0000840	0.0084000	0.0003215	0.03215	4,502,587	100	0.00004	0.00400	0.00173	0,173,000	8,478					

CO#	COUNTY NAME	Residential, Recreational, Ag-Dwell&Homesite REAL PROP.	Res RATIO	%res value of statetotal	Res ratio contribute to state total	%res value of restotal	res ratio contribute to state res total	COMM/INDUST. REAL PROP.	C&I RATIO	%C&I value of statetotal	C&I ratio contribute to state total	%C&I value of C&I total	C&I ratio contribute to state C&I total	AG-OUTBLG & FARMST LAND	Assumed Ratio	%AgBldg value of statetotal	AgBldg ratio contribute to state total	%AgBldg value of AgBldg total	Agbldg ratio contribute to state agbldg total	MINERALS	Assumed Ratio	%Min value of statetotal	Mineralratio contribute to state total	%Min value of Mineral total	Mineral ratio contribute to state Min total
67	PAWNEE	62,740,415	96.00	0.0005810	0.0557760	0.0008177	0.07850	12,702,695	100.00	0.0001176	0.0117600	0.0004503	0.04503	14,059,020	100	0.00013	0.01300	0.00539	0.53900	0					
68	PERKINS	103,686,207	99.00	0.0009601	0.0950499	0.0013513	0.13378	60,938,186	100.00	0.0005643	0.0564300	0.0021604	0.21604	18,374,172	100	0.00017	0.01700	0.00705	0.70500	18,208	100	0.00000017	0.00001700	0.00004068	0.00406800
69	PHELPS	352,228,937	93.00	0.0032816	0.3033288	0.0045905	0.42692	87,781,065	100.00	0.0008128	0.0812800	0.0031120	0.31120	26,170,509	100	0.00024	0.02400	0.01004	1.00400	0					
70	PIERCE	251,853,011	94.00	0.0023321	0.2192174	0.0032823	0.30854	52,562,490	100.00	0.0004867	0.0486700	0.0018634	0.18634	39,813,210	100	0.00037	0.03700	0.01527	1.52700	0					
71	PLATTE	1,445,987,826	96.00	0.0133898	1.2854208	0.0188452	1.80914	608,303,015	97.00	0.0056328	0.5463816	0.0215655	2.09185	115,351,755	100	0.00107	0.10700	0.04424	4.42400	0					
72	POLK	201,327,636	98.00	0.0018643	0.1827014	0.0026239	0.25714	29,972,460	100.00	0.0002775	0.0277500	0.0010626	0.10626	44,338,160	100	0.00041	0.04100	0.01700	1.70000	0					
73	RED WILLOW	313,235,970	93.00	0.0029005	0.2697465	0.0040823	0.37965	111,515,113	100.00	0.0010326	0.1032600	0.0039534	0.39534	12,995,926	100	0.00012	0.01200	0.00498	0.49800	42,367,950	100	0.00039232	0.03923200	0.09466285	9.46628500
74	RICHARDSON	186,961,518	98.00	0.0017313	0.1696674	0.0024366	0.23879	32,189,320	100.00	0.0002979	0.0297900	0.0011405	0.11405	22,604,816	100	0.00021	0.02100	0.00867	0.86700	8,796,346	100	0.00008145	0.00814500	0.01965371	1.96537100
75	ROCK	37,587,585	95.00	0.0003481	0.0330695	0.0004899	0.04654	7,099,830	100.00	0.0000657	0.0065700	0.0002517	0.02517	10,376,890	100	0.00010	0.01000	0.00398	0.39800	0					
76	SALINE	446,258,045	98.00	0.0041323	0.4049654	0.0058160	0.56997	140,445,490	98.00	0.0013005	0.1274490	0.0049791	0.48795	34,399,940	100	0.00032	0.03200	0.01319	1.31900	0					
77	SARPY	8,221,143,720	97.00	0.0761273	7.3843481	0.1071441	10.39298	2,678,965,354	98.00	0.0248071	2.4310958	0.0949745	9.30750	83,359,604	100	0.00077	0.07700	0.03197	3.19700	0					
78	SAUNDERS	1,216,406,011	96.00	0.0112638	1.0813248	0.0158531	1.52190	117,674,507	93.00	0.0010897	0.1013421	0.0041718	0.38798	59,478,570	100	0.00055	0.05500	0.02281	2.28100	0					
79	SCOTTS BLUFF	1,261,684,633	93.00	0.0116831	1.0865283	0.0164432	1.52922	443,648,319	96.00	0.0041082	0.3943872	0.0157282	1.50991	28,109,135	100	0.00026	0.02600	0.01078	1.07800	5,456,380	100	0.00005053	0.00505300	0.01219121	1.21912100
80	SEWARD	796,980,543	96.00	0.0073800	0.7084800	0.0103868	0.99713	139,958,748	100.00	0.0012960	0.1296000	0.0049618	0.49618	40,810,173	100	0.00038	0.03800	0.01565	1.56500	0					
81	SHERIDAN	124,968,038	95.00	0.0011572	0.1099340	0.0016287	0.15473	24,267,004	100.00	0.0002247	0.0224700	0.0008603	0.08603	17,429,249	100	0.00016	0.01600	0.00668	0.66800	0					
82	SHERMAN	97,970,945	96.00	0.0009072	0.0870912	0.0012768	0.12257	9,542,035	100.00	0.0000884	0.0088400	0.0003383	0.03383	12,783,335	100	0.00012	0.01200	0.00490	0.49000	0					
83	SIoux	44,117,927	92.00	0.0004085	0.0375820	0.0005750	0.05290	5,368,867	100.00	0.0000497	0.0049700	0.0001903	0.01903	11,604,359	100	0.00011	0.01100	0.00445	0.44500	5,840	100	0.00000005	0.00000500	0.00001305	0.00130500
84	STANTON	224,205,505	96.00	0.0020761	0.1993056	0.0029220	0.28051	27,066,815	100.00	0.0002506	0.0250600	0.0009596	0.09596	24,098,995	100	0.00022	0.02200	0.00924	0.92400	0					
85	THAYER	145,209,857	98.00	0.0013446	0.1317708	0.0018925	0.18547	40,068,621	100.00	0.0003710	0.0371000	0.0014205	0.14205	25,934,806	100	0.00024	0.02400	0.00995	0.99500	0					
86	THOMAS	22,243,275	94.00	0.0002060	0.0193640	0.0002899	0.02725	3,040,396	100.00	0.0000282	0.0028200	0.0001078	0.01078	3,386,129	100	0.00003	0.00300	0.00130	0.13000	1,520	100	0.00000001	0.00000100	0.00000340	0.00034000
87	THURSTON	92,584,160	97.00	0.0008571	0.0831387	0.0012064	0.11702	13,865,601	100.00	0.0001284	0.0128400	0.0004916	0.04916	21,298,070	100	0.00020	0.02000	0.00817	0.81700	0					
88	VALLEY	128,306,880	99.00	0.0011881	0.1176219	0.0016722	0.16555	31,894,940	100.00	0.0002953	0.0295300	0.0011307	0.11307	21,145,195	100	0.00020	0.02000	0.00811	0.81100	0					
89	WASHINGTON	1,182,575,765	95.00	0.0109506	1.0403070	0.0154122	1.46416	342,403,550	98.00	0.0031706	0.3107188	0.0121389	1.18961	53,635,825	100	0.00050	0.05000	0.02057	2.05700	0					
90	WAYNE	278,055,955	97.00	0.0025748	0.2497556	0.0036238	0.35151	71,132,815	100.00	0.0006587	0.0658700	0.0025218	0.25218	39,757,420	100	0.00037	0.03700	0.01525	1.52500	0					
91	WEBSTER	85,710,640	99.00	0.0007937	0.0785763	0.0011170	0.11058	16,588,310	100.00	0.0001536	0.0153600	0.0005881	0.05881	9,938,010	100	0.00009	0.00900	0.00381	0.38100	0					
92	WHEELER	18,099,598	100.00	0.0001676	0.0167800	0.0002359	0.02359	1,000,825	100.00	0.0000093	0.0009300	0.0000355	0.00355	26,636,378	100	0.00025	0.02500	0.01022	1.02200	0					
93	YORK	517,523,178	98.00	0.0047922	0.4696356	0.0067447	0.66098	232,075,921	99.00	0.0021490	0.2127510	0.0082275	0.81452	43,982,999	100	0.00041	0.04100	0.01687	1.68700	0					

Abstract values by class 76,729,785,509 68.66014 1.00000 96.63456 28,207,203,659 25.34836 1.00000 97.04685 2,607,493,357 2.41550 0.99999 99.99900 447,566,796 0.41445 1.00000 100.00000

Ratio weighted by abstract values by class 76,729,785,509 wtg res 68.6601 28,207,203,659 wtg C&I 25.3484 2,607,493,357 2.4155 447,566,796 0.4144

Post TERC Abstracts 6-11-2013  
Total Abstract Real Value  
Includes minerals & agoutblid  
excludes agland 107,992,049,321  
State Abstract Value Weighted Equalization Rate 96.84