

## Equalization of Property Valued by the State

Prepared by the Nebraska Department of Revenue, Property Assessment Division  
for the Annual Equalization Meeting of the Tax Equalization and Review Commission  
August 4, 2026

Property valued by the state includes those companies or industries for which the Property Tax Administrator (PTA) is statutorily responsible for determining a taxable valuation each year. The PTA is charged with this duty through operation of the following statutes:

[Neb. Rev. Stat. § 77-5022](#). Commission; annual meeting; powers and duties.

The commission shall annually equalize the assessed value or special value of all real property as submitted by the county assessors on the abstracts of assessments and equalize the values of real property that is valued by the state. . . .

[Neb. Rev. Stat. § 77-5030](#). Property Tax Administrator; certify distributed taxable value.

On or before August 10 of each year, the Property Tax Administrator shall certify the distributed taxable value of the property valued by the state, as equalized by the commission, to each county assessor.

The methodology used by the PTA to develop the 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 those 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.

## Equalization of Property Valued by the State

The **2026** equalization rate, computed pursuant to the methodology outlined above, is **95.04 %**. This rate is applicable to the real property portion of taxable value of property valued by the state.

| Nebraska Dept. of Revenue Property Assessment Division |             |                                                         |            | 2026 Abstract Value Weighted State Equalization Rate for Real Property Valued by the State as of May 27, 2026 |                          |                                         |                               |                         |            |           |                          |                                     |                               |                         |               |                             |                               |                                        |                               |                                               |                               |               |                          |                             |                               |                                        |  |                                             |  |
|--------------------------------------------------------|-------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------|-------------------------------|-------------------------|------------|-----------|--------------------------|-------------------------------------|-------------------------------|-------------------------|---------------|-----------------------------|-------------------------------|----------------------------------------|-------------------------------|-----------------------------------------------|-------------------------------|---------------|--------------------------|-----------------------------|-------------------------------|----------------------------------------|--|---------------------------------------------|--|
| Abstract file as of 5-27-2026                          |             |                                                         |            |                                                                                                               |                          |                                         |                               |                         |            |           |                          |                                     |                               |                         |               |                             |                               |                                        |                               |                                               |                               |               |                          |                             |                               |                                        |  |                                             |  |
| CO#                                                    | COUNTY NAME | Residential, Recreational, Ag-Dwell&Homesite REAL PROP. |            | Res ratio contribute to state total                                                                           |                          | res ratio contribute to state res total |                               | COMM/INDUST. REAL PROP. |            | C&I RATIO |                          | C&I ratio contribute to state total |                               | AG-OUTBLG & FARMST LAND |               | Assumed Ratio               |                               | AgBldg ratio contribute to state total |                               | Agbldg ratio contribute to state agbldg total |                               | MINERALS      |                          | Assumed Ratio               |                               | Mineralratio contribute to state total |  | Mineral ratio contribute to state Min total |  |
|                                                        |             |                                                         | REAL PROP. | Ratio                                                                                                         | %res value of statetotal | %res value of restotal                  | %res value of state res total | %res value of restotal  | REAL PROP. | RATIO     | %C&I value of statetotal | %C&I value of C&I total             | %C&I value of state C&I total | %C&I value of C&I total | Assumed Ratio | %AgBldg value of statetotal | %AgBldg value of Agbldg total | %Agbldg value of state agbldg total    | %Agbldg value of Agbldg total | %Agbldg value of state agbldg total           | %Agbldg value of Agbldg total | Assumed Ratio | %Min value of statetotal | %Min value of Mineral total | %Min value of state Min total | %Min value of Mineral total            |  |                                             |  |
| 01                                                     | ADAMS       | 2,426,190,285                                           | 94.00      | 0.0097356                                                                                                     | 0.9151464                | 0.0131066                               | 1.23202                       | 908,449,700             | 98.00      | 0.0036453 | 0.3572394                | 0.0156477                           | 1.53347                       | 91,626,498              | 100           | 0.00037                     | 0.03700                       | 0.01537                                | 1.53700                       | 0                                             |                               |               |                          |                             |                               |                                        |  |                                             |  |
| 02                                                     | ANTELOPE    | 526,624,595                                             | 96.00      | 0.0021132                                                                                                     | 0.2028672                | 0.0028449                               | 0.27311                       | 259,584,305             | 100.00     | 0.0010416 | 0.1041600                | 0.0044712                           | 0.44712                       | 114,142,325             | 100           | 0.00046                     | 0.04600                       | 0.01915                                | 1.91500                       | 0                                             |                               |               |                          |                             |                               |                                        |  |                                             |  |
| 03                                                     | ARTHUR      | 25,050,410                                              | 100.00     | 0.0001005                                                                                                     | 0.0100500                | 0.0001353                               | 0.01353                       | 6,520,295               | 100.00     | 0.0000262 | 0.0026200                | 0.0001123                           | 0.01123                       | 5,484,568               | 100           | 0.00002                     | 0.00200                       | 0.00092                                | 0.09200                       | 0                                             |                               |               |                          |                             |                               |                                        |  |                                             |  |
| 04                                                     | BANNER      | 48,512,225                                              | 92.00      | 0.0001947                                                                                                     | 0.0179124                | 0.0002621                               | 0.02411                       | 358,795                 | 100.00     | 0.0000014 | 0.0001400                | 0.0000062                           | 0.00062                       | 11,618,113              | 100           | 0.00005                     | 0.00500                       | 0.00195                                | 0.19500                       | 3,991,825                                     | 100                           | 0.00001602    | 0.00160200               | 0.05002111                  | 5.00211100                    |                                        |  |                                             |  |
| 05                                                     | BLAINE      | 27,813,405                                              | 100.00     | 0.0001116                                                                                                     | 0.0111600                | 0.0001503                               | 0.01503                       | 1,392,129               | 100.00     | 0.0000056 | 0.0005600                | 0.0000240                           | 0.00240                       | 9,678,372               | 100           | 0.00004                     | 0.00400                       | 0.00162                                | 0.16200                       | 0                                             |                               |               |                          |                             |                               |                                        |  |                                             |  |
| 06                                                     | BOONE       | 478,632,495                                             | 95.00      | 0.0019206                                                                                                     | 0.1824570                | 0.0025856                               | 0.24563                       | 164,870,225             | 96.00      | 0.0006616 | 0.0635136                | 0.0028398                           | 0.27262                       | 115,182,125             | 100           | 0.00046                     | 0.04600                       | 0.01933                                | 1.93300                       | 0                                             |                               |               |                          |                             |                               |                                        |  |                                             |  |
| 07                                                     | BOX BUTTE   | 723,042,584                                             | 98.00      | 0.0029014                                                                                                     | 0.2843372                | 0.0039060                               | 0.38279                       | 217,826,197             | 96.00      | 0.0008741 | 0.0839136                | 0.0037520                           | 0.36019                       | 56,162,648              | 100           | 0.00023                     | 0.02300                       | 0.00942                                | 0.94200                       | 0                                             |                               |               |                          |                             |                               |                                        |  |                                             |  |
| 08                                                     | BOYD        | 89,729,375                                              | 100.00     | 0.0003601                                                                                                     | 0.0360100                | 0.0004847                               | 0.04847                       | 13,532,480              | 100.00     | 0.0000543 | 0.0054300                | 0.0002331                           | 0.22331                       | 22,763,835              | 100           | 0.00009                     | 0.00900                       | 0.00382                                | 0.38200                       | 0                                             |                               |               |                          |                             |                               |                                        |  |                                             |  |
| 09                                                     | BROWN       | 243,791,551                                             | 96.00      | 0.0009783                                                                                                     | 0.0939168                | 0.0013170                               | 0.12643                       | 73,753,477              | 100.00     | 0.0002960 | 0.0296000                | 0.0012704                           | 0.12704                       | 46,635,413              | 100           | 0.00019                     | 0.01900                       | 0.00782                                | 0.78200                       | 0                                             |                               |               |                          |                             |                               |                                        |  |                                             |  |
| 10                                                     | BUFFALO     | 4,391,055,920                                           | 92.00      | 0.0176200                                                                                                     | 1.6210400                | 0.0237210                               | 2.18233                       | 1,497,720,225           | 96.00      | 0.0060099 | 0.5769504                | 0.0257977                           | 2.47658                       | 89,909,240              | 100           | 0.00036                     | 0.03600                       | 0.01509                                | 1.50900                       | 43,250                                        | 100                           | 0.00000017    | 0.00001700               | 0.00054196                  | 0.05419600                    |                                        |  |                                             |  |
| 11                                                     | BURT        | 629,257,985                                             | 94.00      | 0.0025250                                                                                                     | 0.2                      |                                         |                               |                         |            |           |                          |                                     |                               |                         |               |                             |                               |                                        |                               |                                               |                               |               |                          |                             |                               |                                        |  |                                             |  |

| Nebraska Dept. of Revenue Property Assessment Division |              |                                                                  |              | 2026 Abstract Value Weighted State Equalization Rate for Real Property Valued by the State as of May 27, 2026 |                                              |                           |                                                  |                            |              |                             |                                              |                            |                                                  |                            |                  |                                |                                                 |                                  |                                                        |           |                  |                             |                                                 |                                |                                                      |
|--------------------------------------------------------|--------------|------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------|--------------------------------------------------|----------------------------|--------------|-----------------------------|----------------------------------------------|----------------------------|--------------------------------------------------|----------------------------|------------------|--------------------------------|-------------------------------------------------|----------------------------------|--------------------------------------------------------|-----------|------------------|-----------------------------|-------------------------------------------------|--------------------------------|------------------------------------------------------|
| Abstract file as of 5-27-2026                          |              |                                                                  |              |                                                                                                               |                                              |                           |                                                  |                            |              |                             |                                              |                            |                                                  |                            |                  |                                |                                                 |                                  |                                                        |           |                  |                             |                                                 |                                |                                                      |
| CO#                                                    | COUNTY NAME  | Residential,<br>Recreational,<br>Ag-Dwell&Homesite<br>REAL PROP. | Res<br>RATIO | %res value<br>of statetotal                                                                                   | Res ratio<br>contribute<br>to state<br>total | %res value<br>of restotal | res ratio<br>contribute<br>to state<br>res total | COMM/INDUST.<br>REAL PROP. | C&I<br>RATIO | %C&I value<br>of statetotal | C&I ratio<br>contribute<br>to state<br>total | %C&I value<br>of C&I total | C&I ratio<br>contribute<br>to state<br>C&I total | AG-OUTBLG<br>& FARMST LAND | Assumed<br>Ratio | %AgBldg value<br>of statetotal | AgBldg ratio<br>contribute<br>to state<br>total | %Agbldg value<br>of Agbldg total | Agbldg ratio<br>contribute<br>to state<br>agbldg total | MINERALS  | Assumed<br>Ratio | %Min value<br>of statetotal | Mineralratio<br>contribute<br>to state<br>total | %Min value<br>of Mineral total | Mineral ratio<br>contribute<br>to state<br>Min total |
| 67                                                     | PAWNEE       | 181,443,291                                                      | 94.00        | 0.0007281                                                                                                     | 0.0684414                                    | 0.0009802                 | 0.09214                                          | 65,857,350                 | 100.00       | 0.0002643                   | 0.0264300                                    | 0.0011344                  | 0.11344                                          | 37,002,600                 | 100              | 0.00015                        | 0.01500                                         | 0.00621                          | 0.62100                                                | 1,225     | 100              | 0.00000000                  | 0.00000000                                      | 0.00001535                     | 0.00153500                                           |
| 68                                                     | PERKINS      | 234,973,952                                                      | 97.00        | 0.0009429                                                                                                     | 0.0914613                                    | 0.0012694                 | 0.12313                                          | 83,559,742                 | 99.00        | 0.0003353                   | 0.0331947                                    | 0.0014393                  | 0.14249                                          | 37,160,325                 | 100              | 0.00015                        | 0.01500                                         | 0.00624                          | 0.62400                                                | 11,200    | 100              | 0.00000004                  | 0.00000400                                      | 0.00014035                     | 0.01403500                                           |
| 69                                                     | PHELPS       | 772,406,842                                                      | 95.00        | 0.0030994                                                                                                     | 0.2944430                                    | 0.0041726                 | 0.39640                                          | 185,455,264                | 95.00        | 0.0007442                   | 0.0706990                                    | 0.0031944                  | 0.30347                                          | 48,726,273                 | 100              | 0.00020                        | 0.02000                                         | 0.00818                          | 0.81800                                                | 4,831,220 | 100              | 0.00001939                  | 0.00193900                                      | 0.06053947                     | 6.05394700                                           |
| 70                                                     | PIERCE       | 654,856,085                                                      | 94.00        | 0.0026277                                                                                                     | 0.2470038                                    | 0.0035376                 | 0.33253                                          | 133,565,595                | 94.00        | 0.0005360                   | 0.0503840                                    | 0.0023006                  | 0.21626                                          | 92,229,565                 | 100              | 0.00037                        | 0.03700                                         | 0.01547                          | 1.54700                                                | 0         |                  | 0.00000000                  | 0.00000000                                      | 0.00000000                     | 0.00000000                                           |
| 71                                                     | PLATTE       | 3,536,561,550                                                    | 96.00        | 0.0141912                                                                                                     | 1.3623552                                    | 0.0191050                 | 1.83408                                          | 984,816,463                | 94.00        | 0.0039518                   | 0.3714692                                    | 0.0169631                  | 1.59453                                          | 241,114,150                | 100              | 0.00097                        | 0.09700                                         | 0.04046                          | 4.04600                                                | 188,785   | 100              | 0.00000076                  | 0.00007600                                      | 0.00236564                     | 0.23656400                                           |
| 72                                                     | POLK         | 532,797,030                                                      | 96.00        | 0.0021380                                                                                                     | 0.2052480                                    | 0.0028782                 | 0.27631                                          | 53,356,449                 | 100.00       | 0.0002141                   | 0.0214100                                    | 0.0009190                  | 0.09190                                          | 73,545,210                 | 100              | 0.00030                        | 0.03000                                         | 0.01234                          | 1.23400                                                | 0         |                  | 0.00000000                  | 0.00000000                                      | 0.00000000                     | 0.00000000                                           |
| 73                                                     | RED WILLOW   | 727,916,644                                                      | 94.00        | 0.0029209                                                                                                     | 0.2745646                                    | 0.0039323                 | 0.36964                                          | 197,245,208                | 94.00        | 0.0007915                   | 0.0744010                                    | 0.0033975                  | 0.31937                                          | 35,806,109                 | 100              | 0.00014                        | 0.01400                                         | 0.00601                          | 0.60100                                                | 4,950,940 | 100              | 0.00001987                  | 0.00198700                                      | 0.06203967                     | 6.20396700                                           |
| 74                                                     | RICHARDSON   | 396,119,937                                                      | 95.00        | 0.0015895                                                                                                     | 0.1510025                                    | 0.0021399                 | 0.20329                                          | 56,178,403                 | 100.00       | 0.0002254                   | 0.0225400                                    | 0.0009677                  | 0.09677                                          | 75,573,682                 | 100              | 0.00030                        | 0.03000                                         | 0.01268                          | 1.26800                                                | 3,732,490 | 100              | 0.00001498                  | 0.00149800                                      | 0.04677141                     | 4.67714100                                           |
| 75                                                     | ROCK         | 72,734,605                                                       | 95.00        | 0.0002919                                                                                                     | 0.0277305                                    | 0.0003929                 | 0.03733                                          | 13,697,065                 | 100.00       | 0.0000550                   | 0.0055000                                    | 0.0002359                  | 0.02359                                          | 19,137,220                 | 100              | 0.00008                        | 0.00800                                         | 0.00321                          | 0.32100                                                | 0         |                  | 0.00000000                  | 0.00000000                                      | 0.00000000                     | 0.00000000                                           |
| 76                                                     | SALINE       | 1,105,005,175                                                    | 95.00        | 0.0044341                                                                                                     | 0.4212395                                    | 0.0059694                 | 0.56709                                          | 240,106,265                | 95.00        | 0.0009635                   | 0.0915325                                    | 0.0041357                  | 0.39289                                          | 61,102,985                 | 100              | 0.00025                        | 0.02500                                         | 0.01025                          | 1.02500                                                | 0         |                  | 0.00000000                  | 0.00000000                                      | 0.00000000                     | 0.00000000                                           |
| 77                                                     | SARPY        | 22,058,155,831                                                   | 96.00        | 0.0885129                                                                                                     | 8.4972384                                    | 0.1191610                 | 11.43946                                         | 7,878,798,690              | 95.00        | 0.0316153                   | 3.0034535                                    | 0.1357093                  | 12.89238                                         | 96,561,281                 | 100              | 0.00039                        | 0.03900                                         | 0.01620                          | 1.62000                                                | 0         |                  | 0.00000000                  | 0.00000000                                      | 0.00000000                     | 0.00000000                                           |
| 78                                                     | SAUNDERS     | 3,510,631,631                                                    | 95.00        | 0.0140871                                                                                                     | 1.3382745                                    | 0.0189649                 | 1.80167                                          | 297,356,311                | 96.00        | 0.0011932                   | 0.1145472                                    | 0.0051218                  | 0.49169                                          | 146,508,103                | 100              | 0.00059                        | 0.05900                                         | 0.02458                          | 2.45800                                                | 0         |                  | 0.00000000                  | 0.00000000                                      | 0.00000000                     | 0.00000000                                           |
| 79                                                     | SCOTTS BLUFF | 2,450,200,261                                                    | 94.00        | 0.0098319                                                                                                     | 0.9241986                                    | 0.0132363                 | 1.24421                                          | 732,751,911                | 92.00        | 0.0029403                   | 0.2705076                                    | 0.0126214                  | 1.16117                                          | 68,206,945                 | 100              | 0.00027                        | 0.02700                                         | 0.01144                          | 1.14400                                                | 450,260   | 100              | 0.00000181                  | 0.00018100                                      | 0.00564216                     | 0.56421600                                           |
| 80                                                     | SEWARD       | 1,741,655,805                                                    | 92.00        | 0.0069888                                                                                                     | 0.6429696                                    | 0.0094086                 | 0.86559                                          | 236,299,231                | 99.00        | 0.0009482                   | 0.0938718                                    | 0.0040702                  | 0.40295                                          | 101,035,837                | 100              | 0.00041                        | 0.04100                                         | 0.01695                          | 1.69500                                                | 0         |                  | 0.00000000                  | 0.00000000                                      | 0.00000000                     | 0.00000000                                           |
| 81                                                     | SHERIDAN     | 273,833,921                                                      | 100.00       | 0.0010988                                                                                                     | 0.1098800                                    | 0.0014793                 | 0.14793                                          | 47,931,508                 | 100.00       | 0.0001923                   | 0.0192300                                    | 0.0008256                  | 0.08256                                          | 43,551,227                 | 100              | 0.00017                        | 0.01700                                         | 0.00731                          | 0.73100                                                | 0         |                  | 0.00000000                  | 0.00000000                                      | 0.00000000                     | 0.00000000                                           |
| 82                                                     | SHERMAN      | 232,502,880                                                      | 95.00        | 0.0009330                                                                                                     | 0.0886350                                    | 0.0012560                 | 0.11932                                          | 29,097,535                 | 100.00       | 0.0001168                   | 0.0116800                                    | 0.0005012                  | 0.05012                                          | 41,522,975                 | 100              | 0.00017                        | 0.01700                                         | 0.00697                          | 0.69700                                                | 0         |                  | 0.00000000                  | 0.00000000                                      | 0.00000000                     | 0.00000000                                           |
| 83                                                     | SIOUX        | 73,671,506                                                       | 92.00        | 0.0002956                                                                                                     | 0.0271952                                    | 0.0003980                 | 0.03662                                          | 10,479,443                 | 100.00       | 0.0000421                   | 0.0042100                                    | 0.                         |                                                  |                            |                  |                                |                                                 |                                  |                                                        |           |                  |                             |                                                 |                                |                                                      |