

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 9, 2021

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.

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The 2020 equalization rate, computed pursuant to the methodology outlined above, is **95.56%**. 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&Homes 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 agblg 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
01	ADAMS	1,525,535,772	93.00	0.0093653	0.8709729	0.0129935	1.20840	526,127,106	92.00	0.0032299	0.2971508	0.0127753	1.17533	52,941,183	100	0.00033	0.03300	0.01251	1.25100	0					
02	ANTELOPE	282,768,617	97.00	0.0017359	0.1683823	0.0024084	0.23361	206,247,494	100.00	0.0012662	0.1266200	0.0050080	0.50080	86,078,220	100	0.00053	0.05300	0.02034	2.03400	0					
03	ARTHUR	12,967,117	100.00	0.0000796	0.0079600	0.0001104	0.01104	1,235,895	100.00	0.0000076	0.0007600	0.0000300	0.00300	7,091,409	100	0.00004	0.00400	0.00168	0.16800	0					
04	BANNER	29,932,254	100.00	0.0001838	0.0183800	0.0002549	0.02549	195,000	100.00	0.0000012	0.0001200	0.0000047	0.00047	6,936,195	100	0.00004	0.00400	0.00164	0.16400	3,807,690	100	0.00002338	0.00233800	0.05455676	5.45567600
05	BLAINE	15,059,059	100.00	0.0000924	0.0092400	0.0001283	0.01283	568,479	100.00	0.0000035	0.0003500	0.0000138	0.00138	9,770,759	100	0.00006	0.00600	0.00231	0.23100	0					
06	BOONE	297,189,005	99.00	0.0018244	0.1806156	0.0025313	0.25060	119,646,290	100.00	0.0007345	0.0734500	0.0029052	0.29052	101,183,230	100	0.00062	0.06200	0.02391	2.39100	0					
07	BOX BUTTE	469,434,959	95.00	0.0028819	0.2737805	0.0039983	0.37984	154,681,113	99.00	0.0009496	0.0940104	0.0037559	0.37183	27,780,520	100	0.00017	0.01700	0.00656	0.65600	0					
08	BOYD	50,404,325	93.00	0.0003094	0.0287742	0.0004293	0.03992	8,485,205	100.00	0.0000521	0.0052100	0.0002060	0.02060	16,908,860	100	0.00010	0.01000	0.00399	0.39900	0					
09	BROWN	177,305,727	97.00	0.0010885	0.1055845	0.0015102	0.14649	56,543,393	100.00	0.0003471	0.0347100	0.0013730	0.13730	25,831,250	100	0.00016	0.01600	0.00610	0.61000	366,531	100	0.00000225	0.00022500	0.00525167	0.52516700
10	BUFFALO	2,965,128,885	94.00	0.0182029	1.7110726	0.0252551	2.37398	1,157,027,380	98.00	0.0071030	0.6960940	0.0280946	2.75327	51,735,925	100	0.00032	0.03200	0.01222	1.22200	42,490	100	0.00000026	0.00002600	0.00060880	0.06088000
11	BURT	321,118,840	100.00	0.0019713	0.1971300	0.0027351	0.27351	66,875,458	96.00	0.0004105	0.0394080	0.0016238	0.15588	69,244,884	100	0.00043	0.04300	0.01636	1.63600	0					
12	BUTLER	447,156,365	93.00	0.0027451	0.2552943	0.0038087	0.35421	70,427,315	95.00	0.0004324	0.0410780	0.0017101	0.16246	123,185,720	100	0.00076	0.07600	0.02910	2.91000	1,571,600	100	0.00000965	0.00096500	0.02251796	2.25179600
13	CASS	2,284,431,723	93.00	0.0140241	1.3042413	0.0194573	1.80953	287,535,658	93.00	0.0017652	0.1641636	0.0069819	0.64932	141,979,417	100	0.00087	0.08700	0.03354	3.35400	605,692	100	0.00000372	0.00037200	0.00867838	0.86783800
14	CEDAR	409,951,170	93.00	0.0025167	0.2340531	0.0034917	0.32473	62,756,445	100.00	0.0003853	0.0385300	0.0015238	0.15238	82,768,275	100	0.00051	0.05100	0.01956	1.95600	0					
15	CHASE	224,506,046	94.00	0.0013782	0.1295508	0.0019122	0.17975	82,714,113	100.00	0.0005078	0.0507800	0.0020084	0.20084	42,115,400	100	0.00026	0.02600	0.00995	0.99500	1,384,367	100	0.00000850	0.00085000	0.01983527	1.98352700
16	CERRY	279,073,413	92.00	0.0017132	0.1576144	0.0023770	0.21868	82,495,802	100.00	0.0005064	0.0506400	0.0020031	0.20031	35,744,886	100	0.00022	0.02200	0.00845	0.84500	6,405	100	0.00000004	0.00000400	0.00009177	0.00917700
17	CHEYENNE	431,578,167	97.00	0.0026495	0.2570015	0.0036759	0.35656	169,370,104	97.00	0.0010398	0.1008606	0.0041126	0.39892	21,492,265	100	0.00013	0.01300	0.00508	0.50800	4,442,884	100	0.00002727	0.00272700	0.06365785	6.36578500
18	CLAY	277,522,240	95.00	0.0017037	0.1618515	0.0023638	0.22456	89,485,170	100.00	0.0005493	0.0549300	0.0021729	0.21729	61,599,900	100	0.00038	0.03800	0.01455	1.45500	0					
19	COLFAX	433,235,015	96.00	0.0026596	0.2532166	0.0036900	0.35424	106,641,731	100.00	0.0006547	0.0654700	0.0025894	0.25894	80,862,260	100	0.00050	0.05000	0.01910	1.91000	0					
20	CUMING	496,439,395	95.00	0.0030476	0.2895220	0.0042284	0.40170	111,268,265	94.00	0.0006831	0.0642114	0.0027018	0.25397	116,429,640	100	0.00071	0.07100	0.02751	2.75100	0					
21	CUSTER	513,939,848	94.00	0.0031551	0.2965794	0.0043774	0.41148	157,989,147	93.00	0.0009699	0.0902007	0.0038362	0.35677	148,308,093	100	0.00091	0.09100	0.03504	3.50400	0					
22	DAKOTA	827,907,900	94.00	0.0050825	0.4777550	0.0070516	0.66285	410,491,419	94.00	0.0025200	0.2368800	0.0099674	0.93694	18,907,530	100	0.00012	0.01200	0.00447	0.44700	0					
23	DAWES	358,444,338	94.00	0.0022005	0.2068470	0.0030530	0.28698	101,683,715	100.00	0.0006242	0.0624200	0.0024691	0.24691	18,558,665	100	0.00011	0.01100	0.00438	0.43800	0					
24	DAWSON	1,030,441,180	100.00	0.0063259	0.6325900	0.0087766	0.87766	309,509,383	100.00	0.0019001	0.1900100	0.0075154	0.75154	77,500,428	100	0.00048	0.04800	0.01831	1.83100	4,257	100	0.00000003	0.00000300	0.00006099	0.00609900
25	DEUEL	72,154,658	97.00	0.0004430	0.0429710	0.0006146	0.05962	30,096,084	100.00	0.0001848	0.0184800	0.0007308	0.07308	12,468,780	100	0.00008	0.00800	0.00295	0.29500	78,000	100	0.00000048	0.00004800	0.00111759	0.11175900
26	DIXON	232,859,960	96.00	0.0014295	0.1372320	0.0019834	0.19041	91,775,175	94.00	0.0005634	0.0529596	0.0022285	0.20948	34,718,170	100	0.00021	0.02100	0.00820	0.82000	0					
27	DODGE	2,056,996,267	96.00	0.0126279	1.2122784	0.0175202	1.68194	694,019,997	97.00	0.0042606	0.4132782	0.0168520	1.63464	58,276,899	100	0.00036	0.03600	0.01377	1.37700	0					
28	DOUGLAS	35,941,792,165	94.00	0.0220647	20,740,7898	0.0361291	28,77614	14,987,020,310	94.00	0.0920054	8,648,5076	0.3639101	34,20755	16,248,330	100	0.00010	0.01000	0.00384	0.38400	0					
29	DUNDY	73,168,679	92.00	0.0004492	0.0413264	0.0005733	0.05733	8,355,221	100.00	0.0000513	0.0051300	0.0002029	0.02029	21,975,265	100	0.00013	0.01300	0.00519	0.51900	8,084,326	100	0.00004963	0.00496300	0.11583260	11.58326000
30	FILLMORE	260,339,740	97.00	0.0015982	0.1550254	0.0022174	0.21509	125,566,601	100.00	0.0007709	0.0770900	0.0030490	0.30490	57,488,888	100	0.00035	0.03500	0.01358	1.35800	0					
31	FRANKLIN	100,674,104	96.00	0.0006180	0.0593280	0.0008575	0.08232	21,887,795	100.00	0.0001344	0.0134400	0.0005315	0.05315	29,275,495	100	0.00018	0.01800	0.00692	0.69200	2,070,090	100	0.00001271	0.00127100	0.02966035	2.96603500
32	FRONTIER	120,609,632	99.00	0.0007404	0.0732996	0.0010273	0.10170	21,499,917	100.00	0.0001320	0.0132000	0.0005221	0.05221	45,248,398	100	0.00028	0.02800	0.01069	1.06900	217,200	100	0.00000133	0.00013300	0.00311205	0.31120500
33	FURNAS	171,936,235	98.00	0.0010555	0.1034390	0.0014644	0.14351	32,676,745	100.00	0.0002006	0.0200600	0.0007934	0.07934	33,165,360	100	0.00020	0.02000	0.00784	0.78400	184,360	100	0.00000113	0.00011300	0.00264152	0.26415200
34	GARNE	1,031,239,530	94.00	0.0063308	0.5950952	0.0087834	0.82564	264,154,010	96.00	0.0016216	0.1556736	0.0064141	0.61575	68,000,815	100	0.00042	0.04200	0.01607	1.60700	0					
35	GARDEN	78,600,178	97.00	0.0004825	0.0468025	0.0006695	0.06494	13,358,020	100.00	0.0000820	0.0082000	0.0003244	0.03244	17,639,405	100	0.00011	0.01100	0.00417	0.41700	89,619	100	0.00000055	0.00005500	0.00128407	0.12840700
36	GARFIELD	108,649,094	97.00	0.0006670	0.0646990	0.0009254	0.08976	18,072,613	100.00	0.0001109	0.0110900	0.0004388	0.04388	12,236,658	100	0.00008	0.00800	0.00289	0.28900	0					
37	GOSPER	200,314,977	93.00	0.0012297	0.1143621	0.0017062	0.15868	15,171,027	100.00	0.0000931	0.0093100	0.0003684	0.03684	9,182,518	100	0.00006	0.00600	0.00217	0.21700	8,478	100	0.00000005	0.00000500	0.00012147	0.01214700
38	GRANT	21,382,534	100.00	0.0001313	0.0131300	0.0001821	0.01821	2,311,480	100.00	0.0000142	0.0014200	0.0000561	0.00561	3,497,162	100	0.00002	0.00200	0.00083	0.08300	0					
39	GREELEY	75,192,185	92.00	0.0004616	0.0424672	0.0006404	0.05892	14,195,740	100.00	0.0000871	0.0087100	0.0003447	0.03447	40,159,140	100	0.00025	0.02500	0.00949	0.94900	0					
40	HALL	2,868,654,671	93.00	0.0176107	1.6377951	0.0244334	2.27231	1,385,365,812																	

CO#	COUNTY NAME	Residential, Recreational, Ag-Dwell&Homeste 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	87,936,470	98.00	0.0005398	0.0529004	0.0007490	0.07340	29,269,395	100.00	0.0001797	0.0179700	0.0007107	0.07107	19,396,015	100	0.00012	0.01200	0.00458	0.45800	0					
68	PERKINS	150,027,398	95.00	0.0009210	0.0874950	0.0012778	0.12139	70,059,823	100.00	0.0004301	0.0430100	0.0017012	0.17012	26,396,828	100	0.00016	0.01600	0.00624	0.62400	18,200	100	0.0000011	0.00001100	0.00026077	0.02607700
69	PHELPS	471,713,617	94.00	0.0028959	0.2722146	0.0040178	0.37767	128,594,904	97.00	0.0007894	0.0765718	0.0031225	0.30288	48,189,092	100	0.00030	0.03000	0.01139	1.13900	1,652,410	100	0.00001014	0.00101400	0.02367581	2.36758100
70	PIERCE	452,992,215	96.00	0.0027809	0.2669664	0.0038583	0.37040	103,808,395	100.00	0.0006373	0.0637300	0.0025206	0.25206	56,726,435	100	0.00035	0.03500	0.01340	1.34000	0					
71	PLATTE	2,233,137,806	96.00	0.0137092	1.3160832	0.0190204	1.82596	800,451,580	97.00	0.0049140	0.4766580	0.0194363	1.88532	186,063,210	100	0.00114	0.11400	0.04396	4.39600	166,575	100	0.00000102	0.00010200	0.00238669	0.23866900
72	POLK	278,466,071	100.00	0.0017095	0.1709500	0.0023718	0.23718	42,449,739	100.00	0.0002606	0.0260600	0.0010308	0.10308	52,514,821	100	0.00032	0.03200	0.01241	1.24100	0					
73	RED WILLOW	478,488,209	93.00	0.0029374	0.2731782	0.0040755	0.37902	156,214,324	94.00	0.0009590	0.0901460	0.0037931	0.35655	23,749,360	100	0.00015	0.01500	0.00561	0.56100	4,478,870	100	0.00002750	0.00275000	0.06417346	6.41734600
74	RICHARDSON	247,085,921	95.00	0.0015169	0.1441055	0.0021045	0.19993	39,349,254	100.00	0.0002416	0.0241600	0.0009555	0.09555	35,010,916	100	0.00021	0.02100	0.00827	0.82700	2,304,030	100	0.00001414	0.00141400	0.03301225	3.30122500
75	ROCK	55,735,935	99.00	0.0003422	0.0338778	0.0004747	0.04700	9,845,680	100.00	0.0000604	0.0060400	0.0002391	0.02391	18,236,555	100	0.00011	0.01100	0.00431	0.43100	0					
76	SALINE	624,438,905	93.00	0.0038334	0.3565062	0.0053186	0.49463	183,466,900	92.00	0.0011263	0.1036196	0.0044549	0.40985	52,378,470	100	0.00032	0.03200	0.01238	1.23800	0					
77	SARPY	13,564,403,798	96.00	0.0832719	7.9941024	0.1155329	11.09116	4,808,248,888	93.00	0.0295179	2.7451647	0.1167524	10.85797	70,478,288	100	0.00043	0.04300	0.01665	1.66500	0					
78	SAUNDERS	1,976,198,760	93.00	0.0121319	1.1282667	0.0168320	1.56538	180,762,771	100.00	0.0011097	0.1109700	0.0043892	0.43892	80,300,523	100	0.00049	0.04900	0.01897	1.89700	0					
79	SCOTTS BLUFF	1,622,183,267	93.00	0.0099586	0.9261498	0.0138167	1.28495	594,675,108	92.00	0.0036507	0.3358644	0.0144397	1.32845	39,796,281	100	0.00024	0.02400	0.00940	0.94000	445,456	100	0.00000273	0.00027300	0.00638251	0.63825100
80	SEWARD	1,161,427,219	93.00	0.0071300	0.6630900	0.0098923	0.91998	187,401,221	93.00	0.0011505	0.1069965	0.0045504	0.42319	74,013,856	100	0.00045	0.04500	0.01749	1.74900	0					
81	SHERIDAN	179,289,566	97.00	0.0011007	0.1067679	0.0015271	0.14813	34,440,805	100.00	0.0002114	0.0211400	0.0008363	0.08363	26,300,592	100	0.00016	0.01600	0.00621	0.62100	0					
82	SHERMAN	161,509,750	92.00	0.0009915	0.0912180	0.0013756	0.12656	19,848,550	100.00	0.0001219	0.0121900	0.0004820	0.04820	30,933,810	100	0.00019	0.01900	0.00731	0.73100	0					
83	SIoux	54,107,768	100.00	0.0003322	0.0332200	0.0004609	0.04609	6,210,828	100.00	0.0000381	0.0038100	0.0001508	0.01508	16,569,569	100	0.00010	0.01000	0.00391	0.39100	2,000	100	0.00000001	0.00000100	0.00002866	0.00286600
84	STANTON	354,619,955	95.00	0.0021770	0.2068150	0.0030204	0.28694	50,462,415	100.00	0.0003098	0.0309800	0.0012253	0.12253	60,499,010	100	0.00037	0.03700	0.01429	1.42900	0					
85	THAYER	239,418,132	97.00	0.0014698	0.1425706	0.0020392	0.19780	54,704,374	100.00	0.0003358	0.0335800	0.0013283	0.13283	60,574,542	100	0.00037	0.03700	0.01431	1.43100	0					
86	THOMAS	34,596,381	96.00	0.0002124	0.0203904	0.0002947	0.02829	6,660,693	100.00	0.0000409	0.0040900	0.0001617	0.01617	3,653,350	100	0.00002	0.00200	0.00086	0.08600	1,520	100	0.00000001	0.00000100	0.00002178	0.00217800
87	THURSTON	129,097,042	95.00	0.0007925	0.0752875	0.0010996	0.10446	23,750,920	100.00	0.0001458	0.0145800	0.0005767	0.05767	29,220,365	100	0.00018	0.01800	0.00690	0.69000	0					
88	VALLEY	172,117,610	95.00	0.0010566	0.1003770	0.0014660	0.13927	53,324,765	100.00	0.0003274	0.0327400	0.0012948	0.12948	25,136,875	100	0.00015	0.01500	0.00594	0.59400	0					
89	WASHINGTON	1,847,973,420	94.00	0.0113447	1.0664018	0.0157399	1.47955	412,249,915	100.00	0.0025308	0.2530800	0.0100101	1.00101	82,380,540	100	0.00051	0.05100	0.01946	1.94600	100	100	0.00000000	0.00000000	0.00000143	0.00014300
90	WAYNE	426,816,222	94.00	0.0026202	0.2462988	0.0036353	0.34172	146,877,745	100.00	0.0009017	0.0901700	0.0035664	0.35664	42,673,850	100	0.00026	0.02600	0.01008	1.00800	0					
91	WEBSTER	125,013,185	100.00	0.0007675	0.0767500	0.0010648	0.10648	40,447,425	100.00	0.0002483	0.0248300	0.0009821	0.09821	34,115,505	100	0.00021	0.02100	0.00806	0.80600	0					
92	WHEELER	33,550,585	100.00	0.0002060	0.0206000	0.0002858	0.02858	8,375,810	100.00	0.0000514	0.0051400	0.0002034	0.02034	26,971,735	100	0.00017	0.01700	0.00637	0.63700	0					
93	YORK	717,739,061	99.00	0.0044062	0.4362138	0.0061132	0.60521	304,293,205	98.00	0.0018681	0.1830738	0.0073888	0.72410	73,083,658	100	0.00045	0.04500	0.01727	1.72700	0					

Abstract values by class	117,407,298,347		68.78671	1.00000	95.43598	41,183,302,450		24.12916	1.00000	95.43828	4,232,526,745		2.59780	0.99999	99.99900	69,793,185		0.04285	1.00000	100.00000	
Ratio weighted by abstract values by class	117,407,298,347	wtg res	68.7867	95.4360		41,183,302,450	wtg C&I	24.1292	95.4383		4,232,526,745		2.5978			69,793,185		0.0428			
Abstract file as of 6-11-2021 Total Abstract Real Value includes minerals & agoutbld excludes agland	162,892,920,727					95.56															