

2002 TAX EQUALIZATION AND REVIEW COMMISSION LEVELS OF VALUE

(2.5% TRIMMED SALES)

No	County	Residential			Commercial			Agricultural Unimproved*		
		Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1	Adams	97	13.20	103.46	100	30.88	118.43	76	18.39	101.52
2	Antelope	100	12.48	98.26	98	22.98	100.26	75	13.96	101.59
3	Arthur	93	15.43	111.31	No	Sales		No	Sales	
4	Banner	**	**	**	No	Sales		74	17.66	95.88
5	Blaine	94	31.41	121.85	No	Sales		74	13.67	93.07
6	Boone	94	23.09	114.17	93	41.13	116.76	75	20.82	97.67
7	Box Butte	93	14.94	101.55	97	40.16	130.12	75	17.86	104.25
8	Boyd	97	19.75	108.48	**	**	**	77	22.43	111.98
9	Brown	92	23.76	110.79	93	24.38	94.62	74	21.05	96.33
10	Buffalo	98	5.32	101.36	99	3.39	99.65	76	7.38	100.46
11	Burt	95	13.12	103.93	94	26.78	98.82	75	15.92	104.10
12	Butler	97	5.95	100.03	96	8.86	102.56	79	17.56	99.58
13	Cass	92	14.27	101.26	96	19.80	100.51	77¹	23.59	107.97
14	Cedar	95	17.79	101.54	95	53.21	153.42	75	15.66	104.55
15	Chase	95	15.61	102.60	96	26.20	104.48	75	18.97	107.24
16	Cherry	99	4.74	99.98	98	11.82	102.72	76	21.84	98.16
17	Cheyenne	98	7.79	100.51	98	13.07	108.38	76	12.32	99.30
18	Clay	94	18.29	104.15	95	23.28	102.54	75	12.83	100.94
19	Colfax	95	14.63	101.41	98	27.94	103.17	75	14.00	99.15
20	Cuming	93	14.18	101.30	96	34.29	109.71	74	13.04	102.54
21	Custer	94	32.41	116.57	97	42.69	107.60	74	15.38	98.29
22	Dakota	95	15.74	101.20	94	26.64	108.05	75	14.41	93.56
23	Dawes	93	16.58	102.33	99	20.21	105.19	75	22.14	106.25
24	Dawson	94	16.64	102.18	100	23.98	103.25	74	22.48	97.47
25	Deuel	94	38.02	120.28	96	16.02	103.30	79	11.34	100.60
26	Dixon	95	24.59	109.50	96	36.42	126.74	75	15.53	97.93
27	Dodge	93	14.73	101.32	96	22.47	98.42	76	20.26	104.36
28	Douglas	93	13.09	101.35	96	28.15	100.50	80²	24.38	114.85
29	Dundy	94	27.86	110.52	96	35.18	108.21	74	16.74	99.50
30	Fillmore	99	13.80	102.40	97	13.05	96.70	74	14.31	102.61
31	Franklin	98	25.30	115.97	99	5.63	103.40	74	14.74	102.40
32	Frontier	97	23.75	102.45	95	30.81	105.54	80	14.94	97.89
33	Furnas	97	27.25	111.51	98	26.08	108.64	77	11.88	97.89
34	Gage	93	20.67	105.06	92	29.71	111.77	76³	15.36	99.11
35	Garden	97	22.71	110.53	96	22.08	94.78	77	15.12	98.39
36	Garfield	96	17.18	108.17	**	**	**	78	16.95	92.35
37	Gosper	92	11.07	102.49	94	7.57	102.76	76	16.16	100.65
38	Grant	93	19.75	97.60	**	**	**	75	4.59	95.93
39	Greeley	98	26.18	107.86	100	35.35	104.18	75	13.82	103.48
40	Hall	96	12.12	100.26	96	23.50	99.90	74	19.31	99.39
41	Hamilton	96	11.00	102.06	95	20.73	106.50	77	10.32	100.10
42	Harlan	95	10.62	102.11	95	9.63	102.46	77	12.06	99.64
43	Hayes	**	**	**	No	Sales		74	17.86	99.42
44	Hitchcock	97	11.21	103.02	99	19.24	106.30	80	14.84	103.05
45	Holt	94	16.25	101.95	95	23.38	70.54	77	20.63	100.49
46	Hooker	99	17.61	104.84	**	**	**	**	**	**
47	Howard	92	23.56	99.50	100	48.96	105.87	74	20.87	98.89
48	Jefferson	94	10.01	102.31	99	12.72	102.17	74	11.04	104.64
49	Johnson	99	16.37	104.10	98	27.32	103.41	78	19.75	106.34
50	Kearney	95	17.59	103.27	96	23.95	106.55	76	14.28	102.87
51	Keith	93	15.18	102.24	93	24.38	108.45	79	11.88	101.81
52	Keya Paha	98	23.56	112.46	99	18.32	100.96	76	15.72	101.71
53	Kimball	99	18.87	107.07	97	23.81	106.38	76	14.63	105.70
54	Knox	92	20.57	103.71	99	24.18	118.79	74	14.20	101.79
55	Lancaster	94	8.25	100.74	94	13.17	103.55	77⁴	24.30	103.50
56	Lincoln	99	11.84	103.04	96	19.87	104.39	76	20.42	104.33
57	Logan	92	21.73	103.24	**	**	**	74	20.91	112.27
58	Loup	99	9.07	108.24	**	**	**	**	**	**
59	Madison	94	11.77	102.26	95	33.95	101.09	76	21.05	108.57
60	McPherson	**	**	**	No	Sales		77	8.72	104.14
61	Merrick	94	15.35	102.06	95	22.15	111.78	76	18.72	104.48
62	Morrill	94	27.50	117.74	94	35.75	160.51	75	30.89	99.58
63	Nance	95	16.67	110.13	100	23.70	114.30	75	13.12	104.15

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No	County	Residential			Commercial			Agricultural Unimproved*		
		Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
64	Nemaha	95	8.97	100.63	96	12.56	102.21	75	16.45	101.65
65	Nuckolls	93	18.13	109.36	94	25.98	120.30	79	15.69	105.62
66	Otoe	94	16.10	100.15	98	21.31	111.61	78^s	20.15	106.53
67	Pawnee	97	49.34	138.27	97	18.12	103.32	79	15.29	98.71
68	Perkins	96	12.46	101.31	95	24.98	89.34	75	10.72	100.93
69	Phelps	98	17.75	107.71	95	24.45	103.92	79	12.91	101.54
70	Pierce	97	15.33	105.20	96	21.07	131.22	77	14.70	102.59
71	Platte	94	10.09	99.86	100	12.01	98.22	74	16.44	102.10
72	Polk	98	7.07	101.49	97	7.27	103.35	75	12.80	101.45
73	Red Willow	94	17.01	103.62	98	17.54	102.80	75	15.78	100.43
74	Richardson	97	23.61	111.26	95	24.38	145.50	75	16.24	104.91
75	Rock	99	10.88	102.86	93	15.31	102.18	75	20.95	114.48
76	Saline	94	13.15	102.93	97	35.86	117.86	75	19.06	106.79
77	Sarpy	97	4.29	100.20	96	10.33	102.62	78^s	23.92	100.33
78	Saunders	97	22.51	105.61	96	34.84	108.20	77^t	22.22	103.75
79	Scotts Bluff	96	17.12	104.12	92	27.23	98.27	76	16.81	100.03
80	Seward	95	10.16	101.49	98	13.26	121.26	76^s	11.43	102.26
81	Sheridan	97	32.72	115.44	95	27.23	104.28	77	19.63	106.31
82	Sherman	100	27.75	118.05	98	10.92	90.23	75	7.71	102.15
83	Sioux	97	10.80	106.07	No	Sales		80	16.75	102.46
84	Stanton	93	15.80	102.64	98	21.73	117.68	77	17.20	99.23
85	Thayer	99	15.70	108.77	94	23.01	102.06	74	14.13	106.93
86	Thomas	93	40.92	127.13	**	**	**	**	**	**
87	Thurston	94	24.28	108.86	94	35.37	133.58	74	11.03	99.53
88	Valley	92	15.23	103.00	94	10.49	101.93	75	16.54	101.44
89	Washington	94	8.64	100.44	98	13.55	100.95	77^s	23.44	93.81
90	Wayne	92	11.23	101.73	96	20.00	110.52	75	10.87	100.85
91	Webster	100	12.49	102.27	100	14.06	101.86	79	16.81	101.95
92	Wheeler	95	32.29	114.98	**	**	**	74	15.31	98.01
93	York	99	5.05	100.88	100	16.38	100.09	77	8.89	101.54

* When all or a portion of the agricultural and horticultural land values in a county are subject to "Special Valuation" pursuant to Neb. Rev. Stat §77-1343 et. seq. the statistics will be in bold italicized print, please refer to the indicated end note for an explanation of the reported statistics.

** Insufficient number of sales for reliable statistical analysis.

Endnotes:

1. "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.
2. "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.
3. "Recapture Value" statistics reported. "Special Value" as reported by the Property Tax Administrator, "is the same as for agricultural land" for 2002.
4. "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.
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