

2005 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			Recapture 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	Med	COD	PRD
1	Adams	95.67	20.63	108.53	94.54	44.09	107.15	75.68	23.81	109.63						
2	Antelope	98.17	22.97	105.17	92.96	33.43	135.70	76.84	17.44	102.26						
3	Arthur	Insuff	icient	Sales	Insuff	icient	Sales	Insuff	icient	Sales						
4	Banner	Insuff	icient	Sales	Insuff	icient	Sales	79.79	18.94	110.35						
5	Blaine	Insuff	icient	Sales	Insuff	icient	Sales	Insuff	icient	Sales						
6	Boone	96.67	22.75	108.19	99.14	29.46	115.16	77.01	15.12	103.86						
7	Box Butte	98.88	9.13	103.75	99.32	25.07	98.09	77.05	13.87	103.51						
8	Boyd	98.68	15.19	103.47	Insuff	icient	Sales	76.35	15.67	95.69						
9	Brown	97.80	6.00	101.48	96.80	2.04	100.78	76.71	15.85	100.01						
10	Buffalo	98.34	6.26	101.86	97.86	8.19	102.59	78.12	9.58	103.37	78.12	9.58	103.37	77.37	16.12	105.91
11	Burt	94.53	22.36	102.79	96.00	29.35	113.22	75.26	17.71	102.17						
12	Butler	96.67	11.22	101.43	96.65	14.04	103.70	75.55	16.87	103.74						
13	Cass	95.37	13.63	102.65	97.79	15.99	101.07	—	—	—	76.91 ⁴	—	—	76.47	20.38	101.70
14	Cedar	94.65	20.39	108.56	96.00	48.05	139.42	76.69	18.66	102.89						
15	Chase	94.69	18.60	106.36	94.96	22.50	100.91	76.77	18.37	101.59						
16	Cherry	93.20	21.49	107.48	96.80	16.23	98.58	76.71	12.46	102.68						
17	Cheyenne	98.82	6.52	100.60	99.80	3.82	103.58	76.49	12.34	102.11						
18	Clay	98.18	16.87	104.96	97.67	19.21	133.52	78.03	11.92	101.46						
19	Colfax	97.68	15.44	104.68	96.47	19.82	100.75	76.14	17.39	104.08						
20	Cuming	98.50	19.90	107.22	93.03	24.86	100.71	78.42	18.25	104.87	78.42	18.25	104.87	Insuff	icient	Sales
21	Custer	97.75	33.77	117.88	99.93	29.68	99.80	76.59	17.47	102.56						
22	Dakota	96.86	13.57	100.85	96.72	19.70	112.32	76.33	13.49	106.40	76.33	13.49	106.40	Insuff	icient	Sales
23	Dawes	98.27	15.44	103.65	94.62	27.93	126.21	73.62	26.36	102.79	73.62	26.36	102.79	75.96	35.78	107.56
24	Dawson	98.42	13.37	103.54	97.38	23.07	104.67	75.97	19.45	102.99	75.97	19.45	102.99	Insuff	icient	Sales
25	Deuel	93.34	12.53	104.43	Insuff	icient	Sales	74.14	15.60	106.54						
26	Dixon	96.31	24.48	105.67	94.35	34.64	99.09	76.13	17.67	103.91						
27	Dodge	98.87	8.91	101.96	99.56	17.14	108.96	76.37	16.26	101.71	76.37	16.26	101.71	Insuff	icient	Sales
28	Douglas	96.02	13.21	103.12	96.88	46.84	114.17	—	—	—	77.06 ⁴	—	—	80.21	35.25	103.54
29	Dundy	97.48	18.40	104.88	99.17	20.40	106.00	76.98	15.67	99.81						
30	Fillmore	99.07	21.75	110.78	99.54	9.32	101.79	77.03	11.75	103.15						
31	Franklin	97.71	5.92	101.58	97.63	7.11	96.26	78.05	18.05	102.22						
32	Frontier	95.99	9.46	102.80	94.61	13.31	118.33	77.31	11.16	101.12						
33	Furnas	99.50	16.88	106.31	99.55	22.96	95.04	76.15	18.03	103.74	76.15	18.03	103.74	Insuff	icient	Sales
34	Gage	96.52	21.54	107.94	98.00	16.79	100.55	—	—	—	78.37 ⁴	—	—	75.44	18.38	104.74
35	Garden	96.70	17.46	102.86	97.85	19.11	102.05	75.48	11.03	99.91	75.48	11.03	99.91	Insuff	icient	Sales
36	Garfield	97.60	24.73	112.29	94.81	25.74	103.88	78.26	13.15	97.17						
37	Gosper	93.36	6.76	101.31	Insuff	icient	Sales	77.15	16.16	99.91						
38	Grant	Insuff	icient	Sales	Insuff	icient	Sales	Insuff	icient	Sales						
39	Greeley	97.11	35.42	111.97	95.94	43.41	131.67	76.81	13.25	104.61						
40	Hall	98.85	8.29	102.02	94.23	23.92	98.94	75.31	19.40	96.97						

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		Med ¹	COD ²	PRD ³	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
41	Hamilton	98.31	11.14	103.39	98.00	11.22	100.47	77.71	13.62	102.42						
42	Harlan	96.49	16.37	109.06	98.56	16.43	100.24	77.03	12.97	99.92						
43	Hayes	95.41	47.80	111.97	Insuff	icient	Sales	77.00	30.49	110.81						
44	Hitchcock	95.38	18.30	106.50	95.60	18.64	103.77	76.81	15.65	98.95	76.81	15.65	98.95	Insuff	icient	Sales
45	Holt	98.07	19.64	105.66	95.55	24.20	107.49	77.88	25.87	103.00						
46	Hooker	97.36	32.29	114.17	97.23	46.24	119.88	76.32	15.77	114.58						
47	Howard	97.89	12.81	101.79	99.22	16.53	97.97	77.32	14.66	102.02						
48	Jefferson	99.14	26.96	114.78	99.11	21.06	102.38	76.61	13.61	102.02						
49	Johnson	98.42	53.25	137.22	99.80	20.45	113.30	75.53	20.07	103.04						
50	Kearney	96.81	27.53	110.63	96.97	56.12	132.06	77.65	19.90	102.02						
51	Keith	96.54	19.60	107.74	99.95	13.26	106.91	75.18	15.33	104.36						
52	Keya Paha	97.60	26.84	102.39	93.09	13.22	110.67	74.67	17.46	99.84						
53	Kimball	98.36	13.98	100.87	97.14	20.02	95.81	77.19	14.65	103.05						
54	Knox	96.13	17.22	110.64	97.50	23.75	104.43	74.89	18.01	101.36						
55	Lancaster	94.18	8.76	101.46	95.30	15.46	105.82	—	—	—	76.69 ⁴	—	—	75.47	18.77	102.38
56	Lincoln	94.34	11.08	102.87	97.44	10.26	98.81	76.00	23.72	103.44	— ⁵	—	—	Insuff	icient	Sales
57	Logan	100.34	16.92	102.15	Insuff	icient	Sales	76.27	17.15	92.66						
58	Loup	98.49	17.72	105.96	Insuff	icient	Sales	76.06	21.36	96.62						
59	Madison	93.45	18.24	105.35	95.88	27.37	105.84	78.13	22.46	106.80						
60	McPherson	Insuff	icient	Sales	Insuff	icient	Sales	77.48	17.10	108.12						
61	Merrick	100.00	14.85	106.64	96.12	12.90	101.52	76.70	25.53	105.24						
62	Morrill	96.00	24.04	114.70	95.94	26.48	117.48	78.29	24.78	113.40						
63	Nance	95.44	27.42	116.10	97.49	34.21	121.17	76.52	16.33	103.66						
64	Nemaha	96.14	10.72	104.86	96.09	15.96	103.36	75.36	15.02	103.44						
65	Nuckolls	97.95	8.82	102.44	97.93	4.99	99.75	77.92	15.33	106.39						
66	Otoe	93.94	19.56	104.57	94.23	43.68	133.07	—	—	—	79.26 ⁴	—	—	78.15	17.83	103.84
67	Pawnee	95.38	26.90	115.67	93.23	24.37	110.68	76.84	18.21	103.02						
68	Perkins	96.00	21.68	105.54	96.55	34.27	117.27	74.92	9.43	103.55						
69	Phelps	97.95	18.97	107.28	94.97	28.32	116.40	76.91	12.52	104.51						
70	Pierce	97.38	15.28	105.37	95.95	25.83	122.08	78.60	22.03	110.80						
71	Platte	97.13	9.77	100.15	94.93	19.17	98.97	74.02	19.31	104.86						
72	Polk	97.00	14.12	107.54	99.16	10.92	107.23	79.43	13.58	103.98						
73	Red Willow	97.42	15.14	106.19	96.09	25.75	99.38	76.33	15.56	102.21						
74	Richardson	98.82	28.02	115.58	95.30	44.99	138.21	75.49	18.04	104.07						
75	Rock	97.65	19.90	103.47	97.15	18.65	101.57	77.59	14.63	104.48						
76	Saline	93.73	16.81	104.90	99.28	16.02	90.28	76.62	14.02	101.72						
77	Sarpy	97.82	8.80	101.06	97.40	9.84	104.07	—	—	—	75.49 ⁴	—	—	77.56	14.69	96.50
78	Saunders	95.90	17.32	106.51	94.94	25.78	104.58	—	—	—	77.12 ⁴	—	—	78.17	23.63	105.99
79	Scotts Bluff	95.84	17.76	105.19	96.21	31.80	118.68							76.76	36.66	104.47
80	Seward	98.58	6.67	100.75	98.41	15.83	105.72	78.03	9.91	105.59	Insuff	icient	Sales	76.60	14.02	95.07
81	Sheridan	96.85	29.68	116.65	99.85	34.15	115.91	74.24	20.10	96.66						
82	Sherman	98.90	20.87	112.83	92.50	33.62	154.54	78.09	11.89	101.83						

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		Med ¹	COD ²	PRD ³	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
83	Sioux	92.97	10.17	108.01	Insuff	icient	Sales	76.83	19.83	99.74						
84	Stanton	94.97	13.14	101.69	Insuff	icient	Sales	75.88	18.84	102.22						
85	Thayer	98.58	17.96	106.43	98.00	26.89	115.34	77.25	18.85	104.02						
86	Thomas	97.15	39.72	112.51	Insuff	icient	Sales	74.91	19.68	104.95						
87	Thurston	93.71	32.19	121.19	Insuff	icient	Sales	74.16	17.22	107.23						
88	Valley	97.72	9.88	104.72	95.12	11.99	100.05	76.12	14.21	96.92						
89	Washington	94.93	10.99	101.83	98.36	15.22	108.75	—	—	—	74.11 ⁴	—	—	78.37	24.00	106.58
90	Wayne	94.65	15.09	103.78	96.20	24.32	106.59	74.38	16.56	105.17						
91	Webster	98.81	16.01	103.09	96.13	12.64	107.30	76.64	19.15	102.43	76.64	19.15	102.43	Insuff	icient	Sales
92	Wheeler	94.83	50.04	134.18	Insuff	icient	Sales	75.72	17.39	99.97						
93	York	99.30	6.41	101.97	98.12	15.58	107.11	75.37	7.39	102.02	75.37	7.39	102.02	Insuff	icient	Sales

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 indicated level of value (also known as the "Assessment-Sales Ratio") for the Residential and Commercial Classes of real property is between 92% and 100% of actual or fair market value. The acceptable ratio range for the agricultural class of real property which receives "special valuation" pursuant to Neb. Rev. Stat. §77-1344 is between 92% and 100% of "special valuation," and between 92% and 100% of "recapture valuation." The acceptable ratio range for the special value subclass of the agricultural class of real property is therefore 74% to 80% of the uninfluenced agricultural value. The acceptable ratio range for the recapture value subclass of the agricultural class of real property is therefore 74% to 80% of the actual or fair market value. The acceptable ratio range for the Agricultural Class of real property is between 74% and 80%.

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 acceptable range for the COD shall be: for residential real property 15.0% or less, for agricultural land 20.0% or less, for commercial and industrial property 20.0% or less, and for vacant land and other property classes 20.0% or less.

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 acceptable range for the Price Related Differential shall be .98 to 1.03.

4. The level of assessment for the special value of the agricultural land and horticultural land class of real property subject to special valuation and its subclasses was determined through an income based methodology developed by the Property Tax Administrator.

5. There is only one eligible parcel qualified for and receiving special valuation in Lincoln County.