

Table 24 Tax Equalization and Review Commission Levels of Value 2013

County Number & Name	Residential			Commercial			Agricultural & Horticultural Land Not Subject to Special Valuation			Special Value of Agric. & Hort.Land Subject to Special Valuation		
	Med ¹	COD ²	PRD ³	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1 Adams	93	20.86	107.27	99	36.57	105.58	75	26.68	116.03			
2 Antelope	95	24.48	107.50		—		71	27.67	113.82			
3 Arthur		—			—		71	11.55	110.24			
4 Banner		—			—		72	19.19	110.23			
5 Blaine		—			—		75	18.55	97.52			
6 Boone	94	28.72	115.89		—		70	38.49	121.48			
7 Box Butte	94	19.56	105.73	98	12.56	103.93	69	16.96	108.95			
8 Boyd	95	25.34	120.70		—		74	31.09	111.15			
9 Brown	94	15.13	108.13		—		73	19.92	107.00			
10 Buffalo	95	7.42	101.43	98	8.35	105.12	72	29.24	110.00	70	34.47	108.04
11 Burt	98	25.35	118.51		—		71	21.44	109.04			
12 Butler	94	13.14	103.81		—		72	16.77	103.73			
13 Cass	98	12.14	105.13	99	16.12	118.08	74	18.19	102.97	74	18.19	102.97
14 Cedar	95	19.39	108.56	94	25.79	162.94	71	31.65	114.39			
15 Chase	93	19.69	107.64		—		72	30.33	120.22			
16 Cherry	99	5.58	101.48	94	19.77	103.33	69	23.83	115.94			
17 Cheyenne	97	8.22	101.37	97	15.46	101.45	74	20.48	107.64			
18 Clay	96	17.65	110.12	97	9.67	122.05	74	26.67	115.86			
19 Colfax	96	13.25	105.45		—		70	18.73	102.87			
20 Cuming	97	18.97	109.47	95	13.78	102.14	74	25.12	111.69			
21 Custer	98	22.06	112.14		—		74	27.44	107.98			
22 Dakota	95	24.43	111.40		—		72	32.13	103.60			
23 Dawes	98	14.05	106.13	99	12.95	101.92	72			72		
24 Dawson	99	13.59	105.74	99	15.05	97.22	73	32.71	115.83	74	35.40	119.73
25 Deuel	95	10.63	107.68		—		71	22.96	120.95			
26 Dixon	96	15.84	106.86		—		71	29.50	111.25			
27 Dodge	99	12.49	104.56	97	20.16	83.53	71	25.67	109.90	71	25.67	109.9
28 Douglas	96	8.99	102.83	96	19.40	112.98				72		
29 Dundy	92	21.56	107.59		—		69	24.68	110.94			
30 Fillmore	98	19.83	110.46		—		72	26.98	111.19			
31 Franklin	97	39.70	121.77		—		72	28.87	113.63			
32 Frontier	99	14.70	103.65		—		74	26.17	100.27			
33 Furnas	97	27.13	113.40		—		74	34.20	105.40			
34 Gage	98	27.13	116.85	95	26.72	126.85	75	28.26	110.87	75	28.26	110.87
35 Garden	94	13.44	104.97		—		69	10.32	102.52			
36 Garfield	93	17.24	107.06		—		73	23.78	104.48	73	23.78	104.48
37 Gosper	95	4.68	100.79		—		74	31.89	106.22			
38 Grant		—			—		69	14.85	114.38			
39 Greeley	97	24.55	124.44		—		70	31.77	111.36			
40 Hall	93	16.34	105.89	95	27.69	124.30	72	33.12	113.13			
41 Hamilton	96	22.91	109.86	100	21.11	108.50	71	30.06	118.46			
42 Harlan	100	22.85	109.84		—		72	32.81	117.51			
43 Hayes		—			—		75	25.35	109.83			
44 Hitchcock	98	16.18	103.77		—		74	25.31	107.33			
45 Holt	94	41.00	127.30	97	29.54	100.41	73	28.71	110.96			
46 Hooker		—			—		69	19.28	109.48			
47 Howard	99	8.62	104.10		—		72	20.88	115.47			

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	Med ¹	COD ²	PRD ³	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
48 Jefferson	97	30.28	113.72	—			73	23.74	110.05			
49 Johnson	97	31.07	121.78	—			72	22.37	107.66			
50 Kearney	98	18.33	103.93	—			70	24.36	112.47			
51 Keith	95	29.02	113.42	97	15.32	108.11	74	26.93	113.12			
52 Keya Paha	97	10.40	106.24	—			70	30.93	103.86			
53 Kimball	97	24.96	113.70	—			70	27.15	109.37			
54 Knox	93	11.74	106.00	—			71	23.00	104.12			
55 Lancaster	99	5.75	100.90	98	12.35	115.09				75		
56 Lincoln	98	6.51	102.19	97	11.14	106.73	72	22.46	108.51	72	22.07	103.39
57 Logan	92	13.94	100.92	—			75	25.46	104.59			
58 Loup	—			—			73	15.18	112.15			
59 Madison	93	21.10	109.99	92	29.28	114.39	75	29.36	114.66			
60 McPherson	—			—			69	21.83	110.72			
61 Merrick	98	9.70	105.74	—			73	25.43	103.67			
62 Morrill	100	28.43	115.72	—			70	28.74	115.30			
63 Nance	97	15.79	106.27	—			70	30.08	115.75			
64 Nemaha	97	27.67	116.46	97	27.11	116.47	74	25.08	105.07			
65 Nuckolls	98	16.20	107.68	—			73	24.80	122.10			
66 Otoe	97	19.54	106.85	94	29.68	106.23	71	22.97	104.93	71	22.97	104.93
67 Pawnee	96	21.46	106.69	—			74	27.11	108.92			
68 Perkins	99	22.65	112.33	—			74	27.54	115.08			
69 Phelps	93	18.06	105.90	—			71	35.30	123.12			
70 Pierce	94	21.29	109.98	—			73	37.54	125.30			
71 Platte	96	11.34	101.71	97	16.34	117.29	72	25.69	108.16	72	25.69	108.16
72 Polk	98	17.91	105.72	—			72	25.45	106.06			
73 Red Willow	93	17.12	105.51	—			71	25.90	108.64			
74 Richardson	98	18.88	104.64	—			69	24.53	109.12			
75 Rock	95	25.81	105.05	—			73	21.19	106.41			
76 Saline	98	10.26	103.56	98	14.72	107.47	73	28.09	115.64			
77 Sarpy	97	4.85	100.45	98	8.76	99.72				70		
78 Saunders	96	18.62	109.58	93	36.26	123.75	69	26.08	104.30	69	26.08	104.30
79 Scotts Bluff	93	17.68	104.25	96	26.70	105.75	70	28.28	125.06	70	28.28	125.06
80 Seward	96	7.94	101.74	—			72	25.56	110.10			
81 Sheridan	95	32.82	113.35	—			70	21.62	120.42			
82 Sherman	96	25.69	116.74	—			71	28.62	109.42			
83 Sioux	92	26.90	107.07	—			72	26.40	121.32			
84 Stanton	96	7.31	103.23	—			72	29.05	110.96			
85 Thayer	98	17.76	107.29	—			72	26.69	111.95			
86 Thomas	94	15.68	99.39	—			71	23.89	107.77			
87 Thurston	97	31.96	119.48	—			71	32.03	116.51			
88 Valley	99	11.43	102.83	—			72	25.08	107.07			
89 Washington	95	6.66	100.98	98	17.62	95.09	75	28.08	112.58	75	28.08	112.58
90 Wayne	97	18.07	108.98	—			72	32.47	115.31			
91 Webster	99	16.11	106.81	—			75	26.25	115.57			
92 Wheeler	—			—			72	17.58	103.80			
93 York	98	10.45	103.30	99	10.94	114.23	75	27.34	114.92			