August 12, 1992

State of Nebraska
Department of Revenue
Aggregate Assessment/Sales Ratio
For 1990 and 1991 Real Estate Sales by
Property Class within County
For the Assessment Year 1992

County	Residential Improved	Commercial and Industrial Improved
Adams	87.93	101.54
Antelope	87.59	109.20
Arthur	93.65	101.10
Banner	0.00	0.00
Blaine	110.60	0.00
Boone	93.10	100.00
Box Butte	97.39	85.32
Boyd	92.64	103.16
Brown	94.73	116.11
Buffalo	87.33	105.06
Burt	86.16	98.59
Butler	87.74	90.57
Cass	102.70	94.39
Cedar	90.85	96.16
Chase	89.90	102.95
*Cherry	92.00	109.48
Cheyenne	89.48	103.56
Clay	88.72	100.92
Colfax	89.53	90.53
Cuming	89.16	96.64
Custer	88.22	99.87
Dakota	91.90	89.60
Dawes	91.01	103.94
Dawson	84.57	84.53
Deuel	97.89	264.56
Dixon	87.16	88.19
Dodge	85.34	94.03
Douglas	88.26	93.44
Dundy	88.92	105.24
Fillmore	84.59	67.08
Franklin	90.21	85.10
Frontier	106.69	153.53
*Furnas	92.00	94.01
Gage	85.33	100.84
Garden	103.90	110.54
Garfield	93.52	69.76
Gosper	89.96	103.43
Grant	110.59	99.98
Greeley	82.91	178.01

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August 12, 1992

County	Residential Improved	Commercial and Industrial Improved
*Hall	92.00	90.19
Hamilton	91.29	94.79
Harlan	87.58	92.68
Hayes	93.31	0.00
Hitchcock	98.80	131.81
Holt	89.87	84.84
Hooker	88.24	102.57
Howard	89.50	104.42
Jefferson	92.80	108.93
Johnson	85.89	89.24
Kearney	92.00	86.00
Keith	97.73	101.98
Keya Paha	98.53	114.36
Kimball	96.10	104.11
Knox	86.04	92.26
Lancaster	85.84	88.25
Lincoln	94.51	91.88
Logan	83.25	130.35
Loup	86.33	77.10
Madison	87.65	89.49
McPherson	95.59	0.00
Merrick	87.03	90.26
Morrill	97.28	91.30
Nance	89.65	93.64
Nemaha	92.37	93.55
*Nuckolls	92.00	85.83
Otoe	85.35	100.18
Pawnee	95.60	98.91
Perkins	90.85	97.72
Phelps	87.93	102.13
Pierce	86.69	98.39
Platte	95.47	100.39
Polk	91.75	101.06
Red Willow	89.82	100.39
Richardson	91.02	150.48
Rock	99.18	95.59
Saline	84.53	105.01
Sarpy	87.18	89.89
Saunders	86.65	88.53
Scotts Bluff	93.14	89.80
Seward	85.10	98.21
Sheridan	99.18	98.31
Sherman	87.74	96.54
Sioux	101.25	0.00
Stanton	93.85	96.16
Thayer	91.37	85.31
Thomas	89.58	109.20
Thurston	87.81	94.89

August 12, 1992

County	Residential Improved	Commercial and Industrial Improved
Valley	89.46	103.79
Washington	85.99	86.67
Wayne	86.72	98.18
Webster	84.86	91.56
Wheeler	83.74	195.25
York	88.21	101.19

* Denotes County Ratio per State Board of Equalization

13-AUG-1993 STATE OF NEBRASKA DEPARTMENT OF REVENUE

AGGREGATE ASSESSMENT/SALES RATIO
FOR REAL PROPERTY SALES 1991 AND 1992
by property class within county
FOR THE ASSESSMENT YEAR 1993

CO#	COUNTY	RESIDENTIAL IMPROVED	COMMERCIAL & INDUSTRIAL IMPROVED	AGRICULTURAL LAND UNIMPROVED
01	ADAMS	82.61	92.48	79.21
02	ANTELOPE	85.29	92.62	81.16
03	ARTHUR	0.00	101.00	80.96
04	BANNER	0.00	98.56	70.58
05	BLAINE	100.65	0.00	77.94
06	BOONE	90.40	104.20	78.26
07	BOX BUTTE	95.68	84.50	78.00
08	BOYD	0.00	93.44	79.10
09	BROWN	94.78	111.35	79.44
10	BUFFALO	82.59	106.00	78.14
11	BURT	91.61	92.43	78.61
12	BUTLER	86.36	100.83	78.13
13	CASS	92.15	84.61	75.67
14	CEDAR	84.67	112.59	80.80
15	CHASE	92.21	91.74	78.71
16	CHERRY	84.76	84.57	76.49
17	CHEYENNE	87.66	100.23	72.13
18	CLAY	80.52	84.52	80.06
19	COLFAX	86.02	90.09	77.60
20	CUMING	86.39	100.48	71.98
21	CUSTER	85.25	101.45	71.58
22	DAKOTA	88.75	91.72	77.16
23	DAWES	88.59	96.45	82.02
24	DAWSON	78.00	86.73	75.44
25	DEUEL	93.86	0.00	83.53
26	DIXON	87.16	87.30	75.48
27	DODGE	76.49	93.53	77.00
28	DOUGLAS	86.00	92.61	0.00
29	DUNDY	90.17	92.31	89.10
30	FILLMORE	100.31	104.00	77.80
31	FRANKLIN	91.25	90.00	78.09
32	FRONTIER	95.14	94.76	79.46
33	FURNAS	87.04	100.79	82.50
34	GAGE	83.93	92.35	72.52
35	GARDEN	94.52	87.86	80.12
36	GARFIELD	87.58	0.00	79.71
37	GOSPER	86.79	99.39	75.57
38	GRANT	96.03	87.38	72.61
39	GREELEY	79.91	99.69	77.62
40	HALL	89.80	90.03	76.32
41	HAMILTON	89.72	92.14	80.23
42	HARLAN	82.64	103.59	81.18
43	HAYES	88.22	0.00	75.59
44	HITCHCOCK	103.21	135.80	76.50
45	HOLT	89.41	78.66	67.82
46	HOOKER	88.45	0.00	67.85
47	HOWARD	85.44	95.23	75.94

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13-AUG-1993 STATE OF NEBRASKA DEPARTMENT OF REVENUE

AGGREGATE ASSESSMENT/SALES RATIO
FOR REAL PROPERTY SALES 1991 AND 1992
by property class within county
FOR THE ASSESSMENT YEAR 1993

CO#	COUNTY	RESIDENTIAL IMPROVED	COMMERCIAL & INDUSTRIAL IMPROVED	AGRICULTURAL LAND UNIMPROVED
48	JEFFERSON	86.66	85.85	79.72
49	JOHNSON	88.86	87.01	72.92
50	KEARNEY	85.10	95.82	80.14
51	KEITH	96.18	108.03	80.84
52	KEYA PAHA	90.52	0.00	78.90
53	KIMBALL	95.10	104.41	80.08
54	KNOX	86.90	96.08	81.24
55	LANCASTER	82.44	93.30	72.80
56	LINCOLN	89.45	103.68	77.16
57	LOGAN	95.24	101.63	80.54
58	LOUP	79.81	98.87	84.70
59	MADISON	91.84	94.04	75.11
60	MCPHERSON	0.00	0.00	77.52
61	MERRICK	87.25	92.39	78.00
62	MORRILL	99.36	84.53	72.55
63	NANCE	89.26	99.11	81.18
64	NEMAHA	89.26	101.86	76.22
65	NUCKOLLS	86.58	86.19	79.29
66	OTOE	84.76	91.26	75.71
67	PAWNEE	93.86	85.85	79.47
68	PERKINS	88.30	0.00	76.75
69	PHELPS	88.09	108.30	73.74
70	PIERCE	91.35	101.76	80.75
71	PLATTE	84.50	93.78	79.11
72	POLK	93.12	98.12	80.87
73	RED WILLOW	87.30	103.92	78.83
74	RICHARDSON	92.61	99.30	78.99
75	ROCK	93.10	0.00	81.11
76	SALINE	92.56	91.23	82.81
77	SARPY	86.67	89.56	51.20
78	SAUNDERS	85.56	92.94	77.99
79	SCOTTS BLUFF	90.26	92.69	77.37
80	SEWARD	88.46	85.83	79.89
81	SHERIDAN	102.52	97.59	75.10
82	SHERMAN	81.67	87.24	80.48
83	SIOUX	0.00	0.00	70.15
84	STANTON	90.50	86.70	81.63
85	THAYER	90.98	90.00	80.34
86	THOMAS	0.00	0.00	64.50
87	THURSTON	88.30	94.33	81.37
88	VALLEY	89.96	98.27	89.07
89	WASHINGTON	84.92	90.71	72.74
90	WAYNE	87.60	95.81	83.46
91	WEBSTER	84.63	0.00	82.32
92	WHEELER	103.40	0.00	72.27
93	YORK	89.68	85.92	79.15

17-Aug-94 STATE OF NEBRASKA DEPARTMENT OF REVENUE

AGGREGATE ASSESSMENT/SALES RATIO
FOR REAL PROPERTY
by property class/subclass within county
FOR THE ASSESSMENT YEAR 1994

CO	COUNTY	RESIDENTIAL IMPROVED	COMMERCIAL & INDUSTRIAL IMPROVED	IRRIGATED LAND UNIMPROVED	DRY LAND UNIMPROVED	GRASS LAND UNIMPROVED
1	Adams	91	87	70	72	70
2	Antelope	87	95	76	76	71
3	Arthur	92	92	73	73	76
4	Banner	95	95	76	76	76
5	Blaine	95	95	70	70	70
6	Boone	91	95	70	76	76
7	Box Butte	87	95	75	75	76
8	Boyd	88	87	73	76	72
9	Brown	93	87	76	76	76
10	Buffalo	88	87	76	70	70
11	Burt	87	95	76	72	76
12	Butler	95	95	74	75	70
13	Cass	89	95	73	70	71
14	Cedar	90	95	76	75	70
15	Chase	91	95	76	76	70
16	Cherry	87	87	76	72	76
17	Cheyenne	95	95	70	76	70
18	Clay	87	95	76	76	70
19	Colfax	88	95	76	76	74
20	Cuming	95	95	71	76	76
21	Custer	87	95	74	70	70
22	Dakota	94	95	70	70	70
23	Dawes	89	95	73	76	76
24	Dawson	87	87	76	76	74
25	Deuel	91	94	76	76	76
26	Dixon	87	95	70	76	70
27	Dodge	90	95	73	76	76
28	Douglas	87	92	70	70	70
29	Dundy	93	95	76	76	76
30	Fillmore	91	91	76	76	76
31	Franklin	94	87	76	73	74
32	Frontier	87	87	76	76	76
33	Furnas	87	95	76	76	76
34	Gage	89	91	76	72	76
35	Garden	87	94	76	76	72
36	Garfield	87	95	76	76	75
37	Gosper	87	87	76	76	71
38	Grant	91	91	73	73	76
39	Greeley	94	95	70	73	76
40	Hall	87	95	75	75	76
41	Hamilton	89	95	76	75	70
42	Harlan	94	95	72	75	76
43	Hayes	90	95	76	76	76
44	Hitchcock	95	93	70	76	76
45	Holt	87	94	76	76	74
46	Hooker	87	87	73	73	76
47	Howard	87	95	76	76	75

17-Aug-94 STATE OF NEBRASKA DEPARTMENT OF REVENUE

AGGREGATE ASSESSMENT/SALES RATIO
FOR REAL PROPERTY
by property class/subclass within county
FOR THE ASSESSMENT YEAR 1994

CO	COUNTY	RESIDENTIAL IMPROVED	COMMERCIAL & INDUSTRIAL IMPROVED	IRRIGATED LAND UNIMPROVED	DRY LAND UNIMPROVED	GRASS LAND UNIMPROVED
48	Jefferson	93	93	75	76	70
49	Johnson	91	87	70	75	73
50	Kearney	87	95	76	71	73
51	Keith	93	95	76	76	76
52	Keya Paha	95	87	70	70	70
53	Kimball	95	95	76	73	70
54	Knox	87	95	70	75	70
55	Lancaster	95	95	74	74	70
56	Lincoln	87	87	76	76	76
57	Logan	87	87	73	73	76
58	Loup	95	95	73	76	76
59	Madison	90	89	76	76	70
60	McPherson	87	87	70	70	73
61	Merrick	87	87	76	76	76
62	Morrill	91	87	76	76	75
63	Nance	87	95	72	76	70
64	Nemaha	89	95	76	74	75
65	Nuckolls	93	95	70	76	72
66	Otoe	87	95	73	75	70
67	Pawnee	94	95	73	76	72
68	Perkins	87	95	76	76	76
69	Phelps	87	93	76	72	76
70	Pierce	89	95	76	76	74
71	Platte	93	87	70	74	76
72	Polk	90	93	76	76	76
73	Red Willow	87	95	70	76	75
74	Richardson	95	95	73	76	76
75	Rock	87	87	76	70	70
76	Saline	87	89	75	76	76
77	Sarpy	87	94	71	70	71
78	Saunders	93	87	70	76	72
79	Scotts Bluff	95	87	76	71	70
80	Seward	88	88	76	75	70
81	Sheridan	95	95	76	76	70
82	Sherman	95	95	76	72	70
83	Sioux	88	95	70	70	70
84	Stanton	95	95	76	76	76
85	Thayer	95	95	76	76	73
86	Thomas	87	87	73	73	76
87	Thurston	87	95	76	74	76
88	Valley	87	95	73	70	70
89	Washington	91	87	70	70	73
90	Wayne	87	95	72	76	75
91	Webster	90	91	75	76	76
92	Wheeler	95	95	73	76	76
93	York	90	95	76	72	76

30-Aug-95 STATE OF NEBRASKA DEPARTMENT OF REVENUE

ASSESSMENT/SALES RATIO
FOR REAL PROPERTY
FOR THE ASSESSMENT YEAR 1995

CO#	COUNTY	RESIDENTIAL IMPROVED	COMMERCIAL & INDUSTRIAL IMPROVED	AGRICULTURAL LAND UNIMPROVED
1	Adams	*91*	*93*	71
2	Antelope	*93*	*100*	80
3	Arthur	*94*	*100*	80
4	Banner	*100*	*100*	77
5	Blaine	*89*	*100*	74
6	Boone	*89*	*100*	78
7	Box Butte	*94*	*98*	75
8	Boyd	*92*	*100*	80
9	Brown	*93*	*100*	80
10	Buffalo	*94*	*93*	75
11	Burt	*99*	*100*	77
12	Butler	*95*	*100*	79
13	Cass	*95*	*100*	74
14	Cedar	*95*	*100*	76
15	Chase	*95*	*100*	72
16	Cherry	*93*	*100*	74
17	Cheyenne	*94*	*92*	72
18	Clay	*90*	*100*	79
19	Colfax	*95*	*100*	71
20	Cuming	*92*	*100*	74
21	Custer	*96*	*100*	74
22	Dakota	*93*	*96*	76
23	Dawes	*93*	*92*	71
24	Dawson	*100*	*92*	77
25	Deuel	*93*	*100*	79
26	Dixon	*94*	*100*	80
27	Dodge	*90*	*100*	77
28	Douglas	*89*	*91*	80
29	Dundy	*93*	*100*	80
30	Fillmore	*96*	*92*	78
31	Franklin	*100*	*100*	74
32	Frontier	*92*	*100*	79

30-Aug-95 STATE OF NEBRASKA DEPARTMENT OF REVENUE

ASSESSMENT/SALES RATIO
FOR REAL PROPERTY
FOR THE ASSESSMENT YEAR 1995

CO# COUNTY	RESIDENTIAL IMPROVED	COMMERCIAL & INDUSTRIAL IMPROVED	AGRICULTURAL LAND UNIMPROVED
33 Furnas	95	100	77
34 Gage	97	90	76
35 Garden	97	100	80
36 Garfield	98	100	76
37 Gosper	95	100	74
38 Grant	93	100	78
39 Greeley	98	100	75
40 Hall	98	100	74
41 Hamilton	99	100	80
42 Harlan	97	100	75
43 Hayes	92	100	80
44 Hitchcock	98	100	78
45 Holt	89	100	71
46 Hooker	100	100	80
47 Howard	96	100	74
48 Jefferson	95	100	77
49 Johnson	92	100	74
50 Kearney	89	100	74
51 Keith	99	100	80
52 Keya Paha	91	100	76
53 Kimball	99	100	80
54 Knox	100	100	74
55 Lancaster	99	99	78
56 Lincoln	95	95	72
57 Logan	99	100	75
58 Loup	100	100	76
59 Madison	91	98	76
60 McPherson	95	100	77
61 Merrick	93	100	79
62 Morrill	100	100	74
63 Nance	94	100	78
64 Nemaha	96	100	76

30-Aug-95

STATE OF NEBRASKA DEPARTMENT OF REVENUE
ASSESSMENT/SALES RATIO
FOR REAL PROPERTY
FOR THE ASSESSMENT YEAR 1995

CO# COUNTY	RESIDENTIAL IMPROVED	COMMERCIAL & INDUSTRIAL IMPROVED	AGRICULTURAL LAND UNIMPROVED
65 Nuckolls	99	100	80
66 Otoe	93	92	75
67 Pawnee	92	100	77
68 Perkins	97	100	76
69 Phelps	92	100	74
70 Pierce	100	100	80
71 Platte	91	100	75
72 Polk	92	100	79
73 Red Willow	92	98	80
74 Richardson	99	100	79
75 Rock	91	100	80
76 Saline	93	100	80
77 Sarpy	89	90	80
78 Saunders	90	100	76
79 Scotts Bluff	100	100	80
80 Seward	92	100	77
81 Sheridan	98	92	75
82 Sherman	99	100	76
83 Sioux	89	100	71
84 Stanton	97	100	79
85 Thayer	100	100	77
86 Thomas	94	100	80
87 Thurston	93	100	74
88 Valley	93	100	74
89 Washington	91	100	76
90 Wayne	96	100	77
91 Webster	93	100	74
92 Wheeler	95	100	74
93 York	98	100	79

STATE OF NEBRASKA DEPARTMENT OF REVENUE
INDICATED LEVELS OF VALUE FOR TAX YEAR 1996

MAY 28, 1996

CNTY#	COUNTY	RESIDENTIAL	COMMERCIAL & INDUSTRIAL	AGRICULTURAL LAND
01	ADAMS	93	93	76
02	ANTELOPE	95	93	75
03	ARTHUR	100	100	80
04	BANNER	100	100	76
05	BLAINE	100	100	80
06	BOONE	95	92	80
07	BOX BUTTE	92	96	76
08	BOYD	97	100	74
09	BROWN	93	100	77
10	BUFFALO	96	92	76
11	BURT	94	100	75
12	BUTLER	98	99	78
13	CASS	98	96	74
14	CEDAR	92	100	74
15	CHASE	93	100	80
16	CHERRY	92	100	74
17	CHEYENNE	96	96	75
18	CLAY	93	100	74
19	COLFAX	94	100	75
20	CUMING	92	92	75
21	CUSTER	96	100	76
22	DAKOTA	97	99	75
23	DAWES	95	94	74
24	DAWSON	100	94	77
25	DEUEL	100	100	78
26	DIXON	94	100	78
27	DODGE	92	97	77
28	DOUGLAS	92	93	80
29	DUNDY	92	100	77
30	FILLMORE	99	100	74
31	FRANKLIN	93	100	76
32	FRONTIER	93	100	80
33	FURNAS	92	100	74
34	GAGE	92	95	74
35	GARDEN	95	100	80
36	GARFIELD	99	100	76
37	GOSPER	92	100	74
38	GRANT	100	100	80
39	GREELEY	98	100	74
40	HALL	99	99	74
41	HAMILTON	97	100	76
42	HARLAN	100	100	74
43	HAYES	100	100	80
44	HITCHCOCK	96	100	79
45	HOLT	97	100	74
46	HOOKER	95	100	74
47	HOWARD	98	100	79
48	JEFFERSON	100	95	75

STATE OF NEBRASKA DEPARTMENT OF REVENUE
INDICATED LEVELS OF VALUE FOR TAX YEAR 1996

MAY 28, 1996

CNTY#	COUNTY	RESIDENTIAL	COMMERCIAL & INDUSTRIAL	AGRICULTURAL LAND
49	JOHNSON	97	100	74
50	KEARNEY	92	100	75
51	KEITH	96	97	74
52	KEYA PAHA	92	100	74
53	KIMBALL	95	100	78
54	KNOX	98	92	78
55	LANCASTER	94	94	74
56	LINCOLN	97	100	74
57	LOGAN	92	100	77
58	LOUP	92	100	79
59	MADISON	92	92	77
60	MCPHERSON	100	100	78
61	MERRICK	93	100	80
62	MORRILL	99	96	74
63	NANCE	92	100	74
64	NEMAHA	96	95	76
65	NUCKOLLS	100	100	80
66	OTOE	94	96	74
67	PAWNEE	93	100	77
68	PERKINS	93	100	77
69	PHELPS	93	100	77
70	PIERCE	100	100	74
71	PLATTE	93	95	74
72	POLK	95	96	78
73	RED WILLOW	95	97	77
74	RICHARDSON	94	97	76
75	ROCK	99	100	80
76	SALINE	95	99	80
77	SARPY	93	94	80
78	SAUNDERS	93	100	79
79	SCOTTS BLUFF	100	100	78
80	SEWARD	92	93	74
81	SHERIDAN	100	92	75
82	SHERMAN	95	100	74
83	SIOUX	92	100	74
84	STANTON	93	100	76
85	THAYER	99	100	80
86	THOMAS	95	100	75
87	THURSTON	94	100	74
88	VALLEY	92	100	78
89	WASHINGTON	95	92	60
90	WAYNE	93	95	75
91	WEBSTER	93	100	79
92	WHEELER	92	100	74
93	YORK	97	95	78