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1998 Statewide Equalization Actions					
County	Residential	Commercial	Agland	Industrial	Recreational
Adams	14%+	373%+ (Vacant Land)	None	---	---
Antelope	---	None	None	---	---
Arthur	---	---	---	---	---
Banner	None	None	None	---	---
Blaine	---	---	---	---	---
Boone	---	None	---	---	---
Box Butte	None	None	None	---	---
Boyd	None	None	None	---	None
Brown	None	None	None	---	None
Buffalo	---	---	---	None	---
Burt	None	None	None	---	---
Butler	---	None	None	---	---
Cass	None	None	---	---	---
Cedar	None	None	---	---	---
Chase	None	None	---	---	---
Cherry	6%+ (except for Kilgore, Brownlee, Nenzel and Cody)	None	None	---	None
Cheyenne	---	None	None	None	---
Clay	None	None	---	None	---
Colfax	None	9%+	---	---	---
Cuming	None	11%- (West Point Only)	None	None	None
Custer	None	None	None	---	---
Dakota	None	None	None	---	---
Dawes	None	None	62%+ Area 2 18%+ Area 3 92%+ Area 4	---	---
Dawson	None	None	8%+ Area 1 22%+ Area 3	---	None

1998 Statewide Equalization Actions					
County	Residential	Commercial	Agland	Industrial	Recreational
			(Production Only)		
Deuel	None	---	None	---	None
Dixon	None	None	---	---	None
Dodge	None	None	None	None	None
Douglas	---	---	---	---	---
Dundy	None	None	None	---	---
Fillmore	---	None	None	---	---
Franklin	None	55%+ Campbell 13%- Franklin 72%+ Hildreth	---	---	---
Frontier	6%- (ALake@ Coded, Curtis , Eustis, Maywood & MH in ALake@ Coded)	None	---	---	---
Furnas	None	None	---	---	---
Gage	---	None	---	---	None
Garden	None	8%+	---	---	None
Garfield	---	---	---	---	---
Gosper	None	None	---	---	---
Grant	22%+ (Except for Ag. Res. & Farm Sites)	None	---	---	---
Greeley	None	None	---	---	---
Hall	None	None	35%+ (grassland) 8%+ (irrigated)	None	---
Hamilton	None	None	None	---	---
Harlan	None	None	---	---	---
Hayes	None	None	None	---	---
Hitchcock	23%+ (Rural Res. Only)	8%+ (Except Trenton)	---	---	---
Holt	7%+ (Except Improvements to Ag. Real Prop., Farm Sites, Rec. or MH)	**See Order**	None	---	---

1998 Statewide Equalization Actions					
County	Residential	Commercial	Agland	Industrial	Recreational
Hooker	None	8%-	---	---	---
Howard	---	---	---	---	---
Jefferson	---	None	None	---	---
Johnson	None	None	---	---	---
Kearney	None	None	---	---	---
Keith	---	None	None	---	---
Keya Paha	35%+ (Except Improvements, Burton, or Rural & Suburban Res. Land)	None	None	---	None
Kimball	---	None	---	---	---
Knox	None	---	---	---	---
Lancaster	None	---	---	None	---
Lincoln	---	None	None	---	None
Logan	---	---	---	---	---
Loup	None	None	None	---	---
Madison	None	None	None	None	---
McPherson	---	None	None	---	---
Merrick	---	None	None	---	None
Morrill	5%+	None	None	---	---
Nance	None	None	None	---	---
Nemaha	---	---	---	---	---
Nuckolls	None	None	None	---	None
Otoe	None	None	None	---	---
Pawnee	None	None	None	None	---
Perkins	6%+	None	None	---	---
Phelps	None	None	---	---	---
Pierce	None	None	---	---	---

1998 Statewide Equalization Actions					
County	Residential	Commercial	Agland	Industrial	Recreational
Platte	---	None	None	None	None
Polk	None	None	None	---	---
Red Willow	None	None	---	---	---
Richardson	None	---	None	---	---
Rock	None	None	None	---	---
Saline	---	None	None	---	---
Sarpy	---	---	---	---	---
Saunders	None	None	None	---	---
Scotts Bluff	None	None	None	None	None
Seward	---	None	---	---	---
Sheridan	None	None	None	---	None
Sherman	None	16%-	---	---	---
Sioux	None	None	None	---	None
Stanton	None	47%+	---	---	---
Thayer	---	None	None	---	---
Thomas	None	None	None	---	---
Thurston	---	23%+ Village of Pender only	None	None	---
Valley	None	None	---	---	---
Washington	None	13%- (Improvements Only)	---	---	---
Wayne	---	None	---	---	---
Webster	---	---	---	---	---
Wheeler	None	None	None	---	---
York	None	None	None	None	---

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-1
OF THE EQUALIZATION	)	
OF ADAMS COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 15, 1998

APPEARANCES:

For the County: Dale Gartner
Adams County Assessor
P.O. Box 333
Hastings, NE 68901

Donna Fegler Daiss
Adams County Attorney
P.O. Box 71
Hastings, NE 68901

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Adams County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential and commercial classes of property within the County.

I.
STATISTICAL REPORTS

Adams County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further

has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the Commission finds and determines that the statistical studies provided by the Property Tax Division for the time period July 1, 1996, through June 30, 1997, are the most representative of the level and quality of assessments for the residential class of property in Adams County, Nebraska, as of January 1, 1998.
2. That the median indicated level of value for the Residential Class of property is 84%. This level is not within the acceptable range set by state law.
3. That the Coefficient of Dispersion is 22.39.
4. That the Price Related Differential is 100.00.
5. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.
6. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing by a percentage the value of the Residential Class of property, or a subclass thereof.

7. That in order to make the proposed assessment just, equitable, and legal for the residential class of property in the County, an increase in the amount of 14% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

8. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 96%, the COD will be 22.33, and the PRD will be 101.08.

B.
COMMERCIAL CLASS OF PROPERTY

9. That the Commission finds and determines that the statistical studies provided by the Property Tax Division for the time period July 1, 1996, through June 30, 1997, are the most representative of the level and quality of assessments for the commercial class of property in Adams County, Nebraska, as of January 1, 1998.

10. That the median indicated level of value for the Commercial Class of property is 94%. This level is within the acceptable range set by state law.

11. That the Coefficient of Dispersion is 24.36.

12. That the Price Related Differential is 106.17.

13. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

14. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial Class of property, or a subclass thereof.

15. That in order to make the proposed assessment just, equitable, and legal for the subclass of commercial vacant land in the County, an increase in the amount of 373% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

16. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 97%, the COD will be 39.08, and the PRD will be 119.74.

C.
AGRICULTURAL CLASS OF PROPERTY

17. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range set by state law.

18. That the Coefficient of Dispersion is 22.31.

19. That the Price Related Differential is 106.67.

20. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That the level and quality of assessments within the County for the Commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the residential class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be raised by 14%, and that the Order be applicable as represented by Exhibit #270.
2. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.
3. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is urban, suburban or rural.

4. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is an improvement to agricultural real property, farm sites, or recreational property.

5. That the ordered adjustment shall be applied to mobile homes.

6. That the value of the subclass of commercial vacant land in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be raised by 373%, and that the Order be applicable as represented by Exhibit #273.

7. That the ordered adjustment be applied to vacant commercial land only.

8. That the ordered adjustment shall be applied to all commercial vacant land in the County, whether that property is urban, suburban, rural or recreational property.

9. That these Findings and Orders shall be sent by certified mail to the Adams County Assessor and by regular mail to the Adams County Clerk and Chairperson of the Adams County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

10. That on or before June 5, 1998, the Adams County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

11. That the Property Tax Administrator shall audit the records of the Adams County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

12. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Adams County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-2
OF THE EQUALIZATION	)	
OF ANTELOPE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 7, 1998

APPEARANCES:

For the County: Debbie Kosek
Antelope County Assessor
501 M Street
Neligh, NE 68756

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Antelope County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Antelope County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@)

and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 12.67.
3. That the Price Related Differential is 101.06.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 98%. This level is within the acceptable range.

8 That the Coefficient of Dispersion is 20.46.

9. That the Price Related Differential is 113.79.
10. That the quality of the assessment practices of the County are not acceptable for this class

of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 17.25.

15. That the Price Related Differential is 104.23.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Debbie Kosek, the Antelope County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Debbie Kosek for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev.

Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Antelope County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Antelope County Assessor and by regular mail to the Antelope County Clerk and Chairperson of the Antelope County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 7th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-4
OF THE EQUALIZATION	)	

OF BANNER COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 7, 1998

APPEARANCES:

For the County: Ms. Sharon Sandberg
Banner County Assessor
P. O. Box 47
Harrisburg, NE 69345

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Banner County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Banner County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the statistical studies for the Residential Class of property are based on four sales. That sales of only four residential parcels in a two-year period are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Residential Class of property.

B.
COMMERCIAL CLASS OF PROPERTY

2. That the statistical studies for the Commercial Class of property are based on one sale. That the sale of only one parcel of commercial property in a three-year period is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

C.
AGRICULTURAL CLASS OF PROPERTY

3. That the median indicated level of value for the Agricultural Class of property is 80%. This level is within the acceptable range.
4. That the Coefficient of Dispersion is 26.98.
5. That the Price Related Differential is 111.54.
6. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

7. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

8. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the agricultural class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Banner County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Banner County Assessor and by regular mail to the Banner County Clerk and Chairperson of the Banner County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 7th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-6
OF THE EQUALIZATION	)	
OF BOONE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Frances Berlin
Boone County Assessor
222 South 4th Street
Albion, NE 68620

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Boone County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Boone County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax

Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 9.20.
3. That the Price Related Differential is 103.23.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 99%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 13.90.

9. That the Price Related Differential is 105.38.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 17.58.

15. That the Price Related Differential is 102.67.

16. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in Boone County. Although some improvement still must be made to the quality of assessments, Ms. Frances Berlin, the Boone County Assessor, has demonstrated that in the past two years the quality of assessments in Boone County have dramatically and substantially improved. The Commission must, and hereby does, commend Ms. Berlin for her efforts in promoting uniform and proportionate assessments in Boone County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Boone County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Boone County Assessor and by regular mail to the Boone County Clerk and Chairperson of the Boone County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-7
OF THE EQUALIZATION	)	
OF BOX BUTTE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 14, 1998

APPEARANCES:

For the County: Marilyn Lore
Box Butte County Assessor
515 Box Butte Street, Suite 200
Alliance, NE 69301

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Box Butte County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Box Butte County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@)

and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax

Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 32.52.
3. That the Price Related Differential is 114.58.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 94%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 40.35.

9. That the Price Related Differential is 114.61.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 25.49.

15. That the Price Related Differential is 103.75.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Box Butte County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Box Butte County Assessor and by regular mail to the Box Butte County Clerk and Chairperson of the Box Butte County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-8
OF THE EQUALIZATION	)	
OF BOYD COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 5, 1998

APPEARANCES:

For the County: Mr. Carl Schuman
Boyd County Attorney
P. O. Box 186
Butte, NE 6868722

Ms. Wilma Audiss
Boyd County Assessor
P. O. Box 2
Butte, NE 68722-0002

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Boyd County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Boyd County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax

Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 99%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 23.87.
3. That the Price Related Differential is 114.89.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 95%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 19.74.

9. That the Price Related Differential is 101.08.

10. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 23.55 .

14. That the Price Related Differential is 108.22.

15. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Boyd County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Boyd County Assessor and by regular mail to the Boyd County Clerk and Chairperson of the Boyd County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 5th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-9
OF THE EQUALIZATION	)	
OF BROWN COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 7, 1998

APPEARANCES:

For the County: Bill Carr
Brown County Assessor
148 West Fourth Street
Ainsworth, NE 69210

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Brown County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Brown County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax

Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 23.81.
3. That the Price Related Differential is 109.78.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 96%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 28.27.

9. That the Price Related Differential is 105.83.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 16.03.

15. That the Price Related Differential is 97.44.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or

a subclass thereof, is necessary.

D.
RECREATIONAL CLASS OF PROPERTY

19. That the statistical studies for the Recreational Class of property are based on five sales in a three-year period. That six sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Bill Carr, the Brown County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Bill Carr for his efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial, agricultural and recreational classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Brown County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Brown County Assessor and by regular mail to the Brown County Clerk and Chairperson of the Brown County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 7th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-10
OF THE EQUALIZATION	)	
OF BUFFALO COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 15, 1998

APPEARANCES:

For the County: Joe Woodward
Buffalo County Assessor
P.O. Box 1270
Kearney, NE 68847

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Buffalo County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Buffalo County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax

Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 12.54.
3. That the Price Related Differential is 102.13.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property after incorporating the ten misclassified sales previously reported as industrial is 98%. This level is within the acceptable range.
7. That the Coefficient of Dispersion is 8.91.
8. That the Price Related Differential is 102.08.
9. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

10. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

11. That the statistical studies for the Industrial Class of property are based on insufficient sales. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.
13. That the Coefficient of Dispersion is 12.76.
14. That the Price Related Differential is 101.37.
15. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.
16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the industrial class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Buffalo County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Buffalo County Assessor and by regular mail to the Buffalo County Clerk and Chairperson of the Buffalo County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-11
OF THE EQUALIZATION	)	
OF BURT COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed April 28, 1998

APPEARANCES:

For the County: Ms. Joni Renshaw
Burt County Assessor
810 South 14th
Tekamah, NE 68061

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Burt County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Burt County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax

Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 35.76.
3. That the Price Related Differential is 120.65
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 99%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 23.61.

9. That the Price Related Differential is 134.33.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 22.18.

15. That the Price Related Differential is 102.70.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or

a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in Burt County. Although some improvement must still be made to the quality of assessments, Ms. Joni Renshaw, the Burt County Assessor, has demonstrated that in the past two years the quality of assessments in Burt County have dramatically and substantially improved. The Commission must, and hereby does, commend for his efforts in promoting uniform and proportionate assessments in Burt County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the Residential, Commercial and Agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Burt County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Burt County Assessor and by regular mail to the Burt County Clerk and Chairperson of the Burt County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 29th day of April, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-12
OF THE EQUALIZATION	)	
OF BUTLER COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Helen Macoubrie
Butler County Assessor
451 North Fifth Street
David City, NE 68632

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Butler County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Butler County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 12.95.

3. That the quality of the assessment practices of the County are acceptable, as shown by the COD.

4. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

5. That the median indicated level of value for the Commercial Class of property is 97%. This level is within the acceptable range.

6. That the Coefficient of Dispersion is 25.44.

7. That the Price Related Differential is 104.08.

8. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

9. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

10. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

11. That the median indicated level of value for the Agricultural Class of property is 80%. This level is within the acceptable range.

12. That the Coefficient of Dispersion is 24.24.

13. That the Price Related Differential is 110.26.

14. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order

shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment improve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Butler County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Butler County Assessor and by regular mail to the Butler County Clerk and Chairperson of the Butler County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-13
OF THE EQUALIZATION	)	
OF CASS COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Veda Copenhaver
Cass County Assessor
346 Main Street
Plattsmouth, NE 68048

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Cass County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Cass County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 23.32.
3. That the Price Related Differential is 108.99.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 96%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 12.68.
9. That the Price Related Differential is 104.17.
10. That the quality of the assessment practices of the County are not acceptable for this class

of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That there are no reported sales or related statistical studies for the Agricultural Class of property for the County since the entire county is subject to special agricultural valuation (greenbelt).

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev.

Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the Cass classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment improve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Cass County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Cass County Assessor and by regular mail to the Cass County Clerk and Chairperson of the Cass County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-14
OF THE EQUALIZATION	)	
OF CEDAR COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Mr. Don Hoesing
Cedar County Assessor
P. O. Box 668
Hartington, NE 68739

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Cedar County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Cedar County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 36.23.
3. That the Price Related Differential is 116.48.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 97%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 51.57.
9. That the Price Related Differential is 124.73.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 16.51.

15. That the Price Related Differential is 100.

16. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and/or the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Cedar County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Cedar County Assessor and by regular mail to the Cedar County Clerk and Chairperson of the Cedar County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-15
OF THE EQUALIZATION	)	
OF CHASE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12th, 1998

APPEARANCES:

For the County: Dorothy Bartels
Chase County Assessor
P.O. Box 1299
Imperial, NE 69033

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Chase County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Chase County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax

Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 29.40.
3. That the Price Related Differential is 106.90.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 98%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 37.86.

9. That the Price Related Differential is 116.09.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev.

Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Chase County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Chase County Assessor and by regular mail to the Chase County Clerk and Chairperson of the Chase County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-16
OF THE EQUALIZATION	)	
OF CHERRY COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 12, 1998

APPEARANCES:

For the County: Ms. Mae Hanson
Cherry County Assessor
365 North Main Street
Valentine, NE 69201

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Cherry County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of real property within the County.

I.
STATISTICAL REPORTS

Cherry County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 90%. This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 35.80.
3. That the Price Related Differential is 115.91.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
6. That in order to make the proposed assessment just, equitable, and legal for the residential class of property in the County, an increase in the amount of 6% must be made to some subclasses of residential real property in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997

Supp.).

7. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 96%, the COD will be 35.05, and the PRD will be 115.05.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 94%. This level is within the acceptable range set by state law.

9. That the Coefficient of Dispersion is 22.53.

10. That the Price Related Differential is 113.16.

11. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 23.08.

16. That the Price Related Differential is 108.82.

17. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

18. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

19. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

D.
RECREATIONAL CLASS OF PROPERTY

20. That the statistical studies for the Recreational Class of property are based on 1 sale during a three year period. That the sale of only parcel of recreational property in a three year period is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the residential class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the residential class of property, or a subclass thereof.
2. That while the assessments made for the commercial class of property may, in some

individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

3. That while the assessments made for the agricultural class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the median indicated level of value of the residential class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that a part of the residential class of real property in the County be raised by 6%.
2. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements, with the exception of the incorporated villages of Kilgore, Brownlee, Nenzel and Cody.
3. That the ordered adjustment shall be applied to all other residential real property in the County, whether that property is urban, suburban or rural.
4. That the ordered adjustment shall be applied to all other residential real property in the County, whether that property is a residential improvement to agricultural real property, a residential improvement to a farm site, or recreational property.
5. That the ordered adjustment shall be applied to mobile homes classified as residential real

property, and the land upon which they are situated, if that land is classified as residential.

6. That these Findings and Orders shall be sent by certified mail to the Cherry County Assessor and by regular mail to the Cherry County Clerk and Chairperson of the Cherry County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

7. That on or before June 5, 1998, the Cherry County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That the Property Tax Administrator shall audit the records of the Cherry County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Cherry County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-17
OF THE EQUALIZATION	)	
OF CHEYENNE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 14, 1998

APPEARANCES:

For the County: Norma Rogers
Cheyenne County Assessor
P.O. Box 217
Sidney, NE 69162

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Cheyenne County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Cheyenne County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@)

and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 13.23.
3. That the Price Related Differential is 103.06.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 97%. This level is within the acceptable range.
7. That the Coefficient of Dispersion is 31.59.
8. That the Price Related Differential is 101.90.
9. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb.

Rev. Stat. '77-5028 (1997 Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

12. That the statistical studies are based on the sale of four parcels of Industrial Property in a three-year period. That four sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 14.71.

15. That the Price Related Differential is 104.11.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the PRD.

17. For the agricultural property the recertified abstract and statistical profile show the median and COD within acceptable ranges, while the PRD at 104.11 cannot be brought within the range by an adjustment to a class or subclass by a percentage.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Norma Rogers, the Cheyenne County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Norma Rogers for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial, industrial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Cheyenne County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Cheyenne County Assessor and by regular mail to the Cheyenne County Clerk and Chairperson of the Cheyenne County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-18
OF THE EQUALIZATION	)	
OF CLAY COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 15, 1998

APPEARANCES:

For the County: Christine Flesner
Clay County Assessor
111 West Fairfield
Clay Center, NE 68933

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Clay County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Clay County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 21.96.
3. That the Price Related Differential is 110.64.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 93%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 51.55.
9. That the Price Related Differential is 123.16.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

13. That the statistical studies are based on the sale of two parcels of Industrial Property in 1994. That two sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

15. That the Coefficient of Dispersion is 17.14.

16. That the Price Related Differential is 102.67.

17. That the quality of the assessment practices of the County are acceptable for this class of

property, as shown by the COD and the PRD.

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Christine Flesner, the Clay County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend
Christine Flesner for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and industrial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Clay County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Clay County Assessor and by regular mail to the Clay County Clerk and Chairperson of the Clay County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-19
OF THE EQUALIZATION	)	
OF COLFAX COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 12, 1998

APPEARANCES:

For the County: William E. Kaiser
7916 Miami
Omaha, NE 68134

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Colfax County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class/subclass of property within the County.

I.
STATISTICAL REPORTS

Colfax County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.

RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range set by state law.

2. That the Coefficient of Dispersion is 29.76.

3. That the Price Related Differential is 111.70.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 88%. This level is within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 51.66.

9. That the Price Related Differential is 123.81.

10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a

just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial Class of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property in the County, including both land and improvements, an increase in the amount of 9% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

13. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 51.61, and the PRD will be 125.27.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 74%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 19.96.

16. That the Price Related Differential is 102.74.

17. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

2. That the level and quality of assessments within the County for the Commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.

2. That the value of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be raised by 9%.

3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.

4. That these Findings and Orders shall be sent by certified mail to the Colfax County Assessor and by regular mail to the Colfax County Clerk and Chairperson of the Colfax County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

5. That on or before June 5, 1998, the Colfax County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

6. That the Property Tax Administrator shall audit the records of the Colfax County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

7. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Colfax County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-20
OF THE EQUALIZATION	)	
OF CUMING COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 13, 1998

APPEARANCES:

For the County: Ms. Dorothy J. Roth
Cuming County Assessor
200 South Lincoln Street
West Point, NE 68788

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Cuming County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the County.

I.
STATISTICAL REPORTS

Cuming County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@)

and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 28.71.
3. That the Price Related Differential is 113.04.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 102%. This level is not within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 53.69.

9. That the Price Related Differential is 119.05.

10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial class of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property in the County, a decrease in the amount of 11% must be made to a subclass of commercial property in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

13. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 54.98, and the PRD will be 120.00.

C.
INDUSTRIAL CLASS OF PROPERTY

14. That the statistical studies for the Industrial Class of property are based on 1 sale in a three year period. That the sale of only one parcel of industrial real property during a three year period is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

15. That the median indicated level of value for the agricultural class of property is 75%. This level is within the acceptable range set by state law.

16. That the Coefficient of Dispersion is 20.37.

17. That the Price Related Differential is 106.67.

18. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

19. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

20. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the agricultural class of property, or a subclass thereof, is necessary.

E.
RECREATIONAL CLASS OF PROPERTY

21. That the statistical studies for the recreational class of property are based on 2 sales in a three year period. That the sale of only 2 parcels of recreational property within a three year period are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the recreational class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the commercial class of property, or a subclass thereof.
3. That while the assessments made for the agricultural class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.
2. That the value of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that a subclass of the commercial class of property within the County be lowered by 11%.
3. That this ordered adjustment shall be applied to all commercial real property in the incorporated village of West Point, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the urban area of the incorporated village of West Point.
5. That the ordered adjustment shall be applied to mobile homes in the incorporated village of West Point, *but only if those mobile homes are classified as commercial real property*.
6. That these Findings and Orders shall be sent by certified mail to the Cuming County Assessor and by regular mail to the Cuming County Clerk and Chairperson of the Cuming County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)
7. That on or before June 5, 1998, the Cuming County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).
8. That the Property Tax Administrator shall audit the records of the Cuming County

Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Cuming County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 13th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-21
OF THE EQUALIZATION	)	
OF CUSTER COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 5, 1998

APPEARANCES:

For the County: Mr. Leroy Schaad
Custer County Assessor
431 South 10th Street
Broken Bow, NE 68822

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Custer County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Custer County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 92%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 28.93.
3. That the Price Related Differential is 107.69.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 93%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 35.44.
9. That the Price Related Differential is 111.36.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 20.61.

15. That the Price Related Differential is 101.33.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Custer County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Custer County Assessor and by regular mail to the Custer County Clerk and Chairperson of the Custer County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 5th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-22
OF THE EQUALIZATION	)	
OF DAKOTA COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Betty O=Neill
Dakota County Assessor
P. O. Box 9
Dakota City, NE 68731

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Dakota County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Dakota County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 99%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 13.72.
3. That the Price Related Differential is 98.96.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 97%. This level is within the acceptable range.

7. That the Coefficient of Dispersion is 25.88.

8. That the Price Related Differential is 100.

9. That the quality of the assessment practices of the County are not acceptable for this class of property as shown by the COD.

10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 74%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 23.20.

14. That the Price Related Differential is 100.

15. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD.

16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

17. That therefore the Commission, based on the record before it, finds and determines that no

increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the Commercial and Agricultural Classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Dakota County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Dakota County Assessor and by regular mail to the Dakota County Clerk and Chairperson of the Dakota County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 4th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-23
OF THE EQUALIZATION	)	
OF DAWES COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 14, 1998

APPEARANCES:

For the County: Dixie Eaton
Dawes County Assessor
451 Main Street
Chadron, NE 69337

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Dawes County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the agricultural class of property within the County.

I.
STATISTICAL REPORTS

Dawes County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 28.64.
3. That the Price Related Differential is 113.04.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 97%. This level is within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 29.72.

9. That the Price Related Differential is 121.69.

10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 70%. This level is not within the acceptable range set by state law.

14. That the Coefficient of Dispersion is 39.70.

15. That the Price Related Differential is 102.86.

16. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

17. That in order to make the proposed assessment just, equitable, and legal for the

agricultural class of property within the County, the median indicated level of value for various subclasses of agricultural property must be moved to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That the level and quality of assessments within the County for the Agricultural Class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Agricultural Class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.
2. That no adjustment by a percentage by the Commission shall be made to the values of the commercial class of real property in the County, or a subclass thereof, for tax year 1998.

3. That the value of the agricultural subclasses of property in the County be adjusted to the midpoint of the acceptable range (i.e., 77%), which requires that the subclasses be adjusted as follows:

   a. That there shall be no adjustment to the median indicated level of value for agricultural land in Agricultural Area 1.

   b. That the median indicated level of value for agricultural land in Agricultural Area 2 shall be increased by 62%.

   c. That the median indicated level of value for agricultural land in Agricultural Area 3 shall be decreased by 18%.

   d. That the median indicated level of value for agricultural land in Agricultural Area 4 shall be increased by 92%.

4. That the ordered adjustments shall be applied to each and every parcel of agricultural land in the affected areas.

5. That the ordered adjustments shall be applied to agricultural production land only, which does not include improvements to agricultural real property, agricultural residential property or farm sites.

6. That these Findings and Orders shall be sent by certified mail to the Dawes County Assessor and by regular mail to the Dawes County Clerk and Chairperson of the Dawes County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

7. That on or before June 5, 1998, the Dawes County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect

that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That the Property Tax Administrator shall audit the records of the Dawes County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dawes County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-24
OF THE EQUALIZATION	)	
OF DAWSON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 15, 1998

APPEARANCES:

For the County: John Phillip Moore
Dawson County Assessor
700 North Washington Street
Lexington, NE 68850

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Dawson County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the agricultural class of property within the County.

I.
STATISTICAL REPORTS

Dawson County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@)

and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 100%. This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 19.84.
3. That the Price Related Differential is 108.16.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 92%. This level is within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 30.10.

9. That the Price Related Differential is 100.00.

10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 70%. This level is not within the acceptable range set by state law.

14. That the Coefficient of Dispersion is 23.36.

15. That the Price Related Differential is 98.57.

16. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

17. That therefore the Commission, based on the record before it, finds and determines that a

just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Agricultural Class of property, or a subclass thereof.

18. That in order to make the proposed assessment just, equitable, and legal for the agricultural class of property in the County, an increase must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.), such increases to be as follows:

    a. In Market Area 1, an increase of 8% to all classes and subclasses of agricultural land;

    b. In Market Area 2, no change is necessary (only two sales were reported);

    c. In Market Area 3, an increase of 22% to all classes and subclasses of agricultural land.

19. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Agricultural Class of property, the COD and the PRD will be as follows:

    a. In Market Area 1, the median indicated level of value of the Agricultural Class of property will be 76.69%, the COD will be 23.66, and the PRD will be 99.62.

    b. In Market Area 2, the median indicated level of value of the Agricultural Class of property will be 71.16%, the COD will be 4.12, and the PRD will be 99.97.

    c. In Market Area 3, the median indicated level of value of the Agricultural Class of property will be 76.90%, the COD will be 22.45, and the PRD will be 99.02.

D.
RECREATIONAL CLASS OF PROPERTY

20. That the statistical studies are based on the sale of seven parcels of Recreational Property in a two to three-year period. That seven sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That the level and quality of assessments within the County for the Agricultural Class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Agricultural Class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.

2. That no adjustment by a percentage by the Commission shall be made to the values of the commercial class of real property in the County, or a subclass thereof, for tax year 1998.

3. That the value of the agricultural class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 77%), which requires that the class be adjusted as follows:

    a. In Market Area 1, an increase of 8% to all classes and subclasses of agricultural land;

    b. In Market Area 2, no change is necessary (only two sales were reported);

    c. In Market Area 3, an increase of 22% to all classes and subclasses of agricultural land.

4. That the ordered adjustment shall be applied to production land only, which does not include improvements to agricultural real property or farm sites, and to the Agricultural Market Areas as designated by the County as follows:

    a. In Market Area 1, an increase of 8% to all classes and subclasses of agricultural land;

    b. In Market Area 2, no change is necessary (only two sales were reported);

c. In Market Area 3, an increase of 22% to all classes and subclasses of agricultural land.

5. That these Findings and Orders shall be sent by certified mail to the Dawson County Assessor and by regular mail to the Dawson County Clerk and Chairperson of the Dawson County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

6. That on or before June 5, 1998, the Dawson County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

7. That the Property Tax Administrator shall audit the records of the Dawson County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dawson County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-25
OF THE EQUALIZATION	)	
OF DEUEL COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 13, 1998

APPEARANCES:

For the County: Mr. Robert A. Hayes
Deuel County Assessor
P. O. Box 527
Chappell, NE 69129

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Deuel County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Deuel County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 40.27.

3. That the Price Related Differential is 122.99.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 98%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 15.41.

9. That the Price Related Differential is 101.01.

10. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 19.92.

14. That the Price Related Differential is 105.19.

15. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the PRD.

16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Deuel County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Deuel County Assessor and by regular mail to the Deuel County Clerk and Chairperson of the Deuel County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 13th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-26
OF THE EQUALIZATION	)	
OF DIXON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 5, 1998

APPEARANCES:

For the County: Amy Watcher
Dixon County Assessor
P. O. Box 369
Ponca, NE 68770

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Dixon County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Dixon County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 26.46.

3. That the Price Related Differential is 108.60.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 94%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 33.13.

9. That the Price Related Differential is 110.42.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb.

Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

13. That there are no statistical studies for the Industrial Class of property in the County as there were no sales within the least three years. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range.

15. That the Coefficient of Dispersion is 17.17.

16. That the Price Related Differential is 101.35.

17. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

E.
RECREATIONAL CLASS OF PROPERTY

19. That the statistical studies for the Recreational Class of property are based on 1 sale. That the sale of only 1 parcel are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev.

Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Dixon County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Dixon County Assessor and by regular mail to the Dixon County Clerk and Chairperson of the Dixon County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 5th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-27
OF THE EQUALIZATION	)	
OF DODGE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 14, 1998

APPEARANCES:

For the County: Kathleen R. Reeves
Dodge County Assessor
435 North Park Avenue
Fremont, NE 68025

Joe W. Stecher, Esq.
Deputy Dodge County Attorney
435 North Park Avenue
Fremont, NE 68025

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Dodge County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Dodge County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative

reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 19.05.
3. That the Price Related Differential is 103.26.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 96%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 35.53.

9. That the Price Related Differential is 107.92.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

13. That the statistical studies are based on the sale of one parcel of Industrial Property in a three-year period. That one sale is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 79%. This level is within the acceptable range.

15. That the Coefficient of Dispersion is 20.49.

16. That the Price Related Differential is 105.00.

17. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

18. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

19. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

E.
RECREATIONAL CLASS OF PROPERTY

20. That the statistical studies are based on one sale of Recreational Property in a three-year period. That one sale is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Kathleen R. Reeves, the Dodge County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Kathleen R. Reeves for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev.

Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the recreational, commercial, industrial, agricultural and recreational classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Dodge County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Dodge County Assessor and by regular mail to the Dodge County Clerk and Chairperson of the Dodge County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-29
OF THE EQUALIZATION	)	

OF DUNDY COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 13, 1998

APPEARANCES:

For the County: Ms. Joanna Niblack
Dundy County Assessor
P. O. Box 487
Benkelman, NE 69021

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Dundy County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Dundy County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and

further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 19.00.
3. That the Price Related Differential is 106.52.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 98%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 23.68.
9. That the Price Related Differential is 108.08.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 79%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 13.66.

15. That the Price Related Differential is 121.21.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Dundy County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Dundy County Assessor and by regular mail to the Dundy County Clerk and Chairperson of the Dundy County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 13th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-30
OF THE EQUALIZATION	)	
OF FILLMORE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Joan Acklund
Fillmore County Assessor
P. O. Box 351
Geneva, NE 68361

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Fillmore County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Fillmore County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@)

and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax

Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 99%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 11.34.
3. That the Price Related Differential is 102.08.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 100%. This level is within the acceptable range.
7. That the Coefficient of Dispersion is 40.97.
8. That the Price Related Differential is 114.29.
9. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 18.12.

14. That the Price Related Differential is 104.00.

15. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Fillmore County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Fillmore County Assessor and by regular mail to the Fillmore County Clerk and Chairperson of the Fillmore County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-31
OF THE EQUALIZATION	)	
OF FRANKLIN COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 15, 1998

APPEARANCES:

For the County: Ruth E. Jackson
Franklin County Assessor
P.O. Box 183
Franklin, NE 68939

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Franklin County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class/subclass of property within the County.

I.
STATISTICAL REPORTS

Franklin County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@)

and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 99%. This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 25.75.
3. That the Price Related Differential is 108.25.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 75%. This level is not within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 66.44.

9. That the Price Related Differential is 148.53.

10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial Class of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for the commercial subclasses of property in the County, an adjustment must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.), such adjustments to be as follows:

    a. In the City of Campbell, an increase in the amount of 55%;

    b. In the City of Franklin, a decrease in the amount of 13%;

    c. In the City of Hildreth, an increase in the amount of 72%;

    d. In rural areas, no adjustment is necessary.

13. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 39.68, and the PRD will be 147.22.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 79%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 19.29.

16. That the Price Related Differential is 101.25.

17. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.

2. That the value of the commercial subclasses of property in the County be adjusted to the midpoint of the acceptable range (i.e., 77%), which requires that the subclasses be adjusted as follows:

    a. In the City of Campbell, an increase in the amount of 55%;

    b. In the City of Franklin, a decrease in the amount of 13%;

    c. In the City of Hildreth, an increase in the amount of 72%;

    d. In rural areas, no adjustment is necessary.

3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.

4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.

5. That the ordered adjustment shall be applied to mobile homes, if classified as commercial property.

6. That these Findings and Orders shall be sent by certified mail to the Franklin County Assessor and by regular mail to the Franklin County Clerk and Chairperson of the Franklin County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

7. That on or before June 5, 1998, the Franklin County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That the Property Tax Administrator shall audit the records of the Franklin County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Franklin County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-32
OF THE EQUALIZATION	)	
OF FRONTIER COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 13, 1998

APPEARANCES:

For the County: Ms. Z. Arlene Sass
Frontier County Assessor
P. O. Box 9
Stockville, NE 69042

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Frontier County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Frontier class/subclass of property within the County.

I.
STATISTICAL REPORTS

Frontier County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 101%. This level is not within the acceptable range set by state law.

2. That the Coefficient of Dispersion is 11.17.

3. That the Price Related Differential is 99.01.

4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

5. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.

6. That in order to make the proposed assessment just, equitable, and legal for the residential class of property in the County, a decrease in the amount of 6% to a part of the residential class of real property must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

7. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 96%, the COD will be 11.34, and the PRD will be 100.00.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 94%. This level is within the acceptable range set by state law.

9. That the Coefficient of Dispersion is 20.93.

10. That the Price Related Differential is 97.96.

11. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 19.56.

16. That the Price Related Differential is 98.77.

17. That the quality of the assessment practices of the County are acceptable, as shown by both the COD and the PRD.

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the agricultural class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the residential class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the residential class of property, or a subclass thereof.
2. That while the assessments made for the commercial class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of a part of the residential class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be lowered by 6%.
2. That this ordered adjustment shall be applied to all improvements in the residential class of real property in the County when such improvements are located in all areas of the region of the County coded by the Frontier County Assessor as ALake;@ and to all improvements in the urban areas only of the incorporated villages of Curtis, Eustis, and Maywood.
3. That the ordered adjustment shall be applied to mobile homes in the ALake@ region of the County coded by the Frontier County Assessor as ALake.@ However, the ordered

adjustment shall not be applied to the mobile homes in the villages of Curtis, Eustis, or Maywood.

4. That no adjustment shall be applied to any land in the County.

5. That these Findings and Orders shall be sent by certified mail to the Frontier County Assessor and by regular mail to the Frontier County Clerk and Chairperson of the Frontier County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

6. That on or before June 5, 1998, the Frontier County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

7. That the Property Tax Administrator shall audit the records of the Frontier County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Frontier County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 13th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-33
OF THE EQUALIZATION	)	
OF FURNAS COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12, 1998

APPEARANCES:

For the County: Carolyn A. Wentling
Furnas County Assessor
P.O. Box 368
Beaver City, NE 68926

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Furnas County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Furnas County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 17.55.

3. That the Price Related Differential is 106.67.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 92%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 28.61.

9. That the Price Related Differential is 102.67.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD.

11. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 16.29.

14. That the Price Related Differential is 102.67.

15. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Carolyn A. Wentling, the Furnas County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Carolyn A. Wentling

for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual

cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Furnas County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Furnas County Assessor and by regular mail to the Furnas County Clerk and Chairperson of the Furnas County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-34
OF THE EQUALIZATION	)	
OF GAGE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Mr. Curt Spilker
Gage County Assessor
612 Grant Street
Beatrice, NE 68310

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Gage County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Gage County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 100%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 9.70.
3. That the quality of the assessment practices of the County are acceptable as shown by the COD.
4. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

5. That the median indicated level of value for the Commercial Class of property is 100%. This level is within the acceptable range.
6. That the Coefficient of Dispersion is 13.01.
7. That the Price Related Differential is 103.96.
8. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.
9. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
10. That therefore the Commission, based on the record before it, finds and determines that no

increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

11. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

12. That the Coefficient of Dispersion is 17.03.

13. That the Price Related Differential is 101.37.

14. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

15. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

E.
RECREATIONAL CLASS OF PROPERTY

16. That the statistical studies for the Recreational Class of property are based on 2 sales. That sales of only 2 of the Recreational Class of property in a three year period are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Mr. Spilker, the Gage County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Mr. Spilker for his efforts in promoting uniform and proportionate assessments in Gage County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for

agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Gage County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Gage County Assessor and by regular mail to the Gage County Clerk and Chairperson of the Gage County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-35
OF THE EQUALIZATION	)	AMENDED
OF GARDEN COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 22, 1998

APPEARANCES:

For the County: Ms. Janet Shaul
Garden County Assessor
P. O. Box 468
Oshkosh, NE 69154

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Garden County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the County.

I.
STATISTICAL REPORTS

Garden County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94%. This level is within the acceptable range set by state law.

2. That the Coefficient of Dispersion is 18.16.

3. That the Price Related Differential is 102.17.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 89%. This level is not within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 12.53.

9. That the Price Related Differential is 95.51.

10. That the quality of the assessment practices of the County are not acceptable, as shown by the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the **Commercial Class** of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property in the County, an increase in the amount of 8% made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

13. The Commission further finds that if such an increase is ordered, the median indicated level of value the commercial class of property will be 96%, the COD will be 12.54, and the PRD will be 95.83.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 28.50.

16. That the Price Related Differential is 118.84.

17. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

18. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

19. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

D.
RECREATIONAL CLASS OF PROPERTY

20. That the statistical studies for the recreational class of property are based on 3 sales. That the sale of only 3 parcels of recreational property in a three year period is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the recreational class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average

level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the commercial class of property, or a subclass thereof.
2. That the level and quality of assessments within the County for the agricultural class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the agricultural class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.
2. That the value of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the median indicated level of value of the entire commercial class of property be raised by 8%.

3. That this ordered adjustment shall be applied to all **commercial** real property in the

County, including both land and improvements.

4. That the ordered adjustment shall be applied to all **commercial** real property in the County, whether that property is urban, suburban or rural.

5. That the ordered adjustment shall be applied to all mobile homes, and the land upon which those mobile homes are situated, if the mobile homes and/or the land upon which those mobile homes are situated are classified as commercial property.

6. That these Findings and Orders shall be sent by certified mail to the Garden County Assessor and by regular mail to the Garden County Clerk and Chairperson of the Garden County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

7. That on or before June 5, 1998, the Garden County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That the Property Tax Administrator shall audit the records of the Garden County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Garden County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 22nd day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-37
OF THE EQUALIZATION	)	
OF GOSPER COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12, 1998

APPEARANCES:

For the County: Mary M. Gruber
Gosper County Assessor
P.O. Box 52
Elwood, NE 68937

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Gosper County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Gosper County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92%

and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 10.85.

3. That the Price Related Differential is 105.62.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 92%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 11.91.

9. That the Price Related Differential is 108.14.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 14.32.

15. That the Price Related Differential is 102.67.

16. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Mary M. Gruber, the Gosper County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially

improved. The Commission must, and hereby does, commend Mary M. Gruber for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an

adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Gosper County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Gosper County Assessor and by regular mail to the Gosper County Clerk and Chairperson of the Gosper County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-38
OF THE EQUALIZATION	)	
OF GRANT COUNTY,	)	AMENDED FINDINGS AND
NEBRASKA	)	ORDERS ADJUSTING VALUES

Filed May 15, 1998

APPEARANCES:

For the County: Tonchita J. Ring
Grant County Assessor
P. O. Box 139
Hyannis, NE 69350

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Grant County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the **RESIDENTIAL** class of property within the County.

I.
STATISTICAL REPORTS

Grant County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.

RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the residential class of property is 78%. This level is not within the acceptable range set by state law.

2. That the Coefficient of Dispersion is 37.79.

3. That the Price Related Differential is 133.33.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

5. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the residential class of property, or a subclass thereof.

6. That in order to make the proposed assessment just, equitable, and legal for the residential class of property in the County, an increase in the amount of 22% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

7. The Commission further finds that if such an increase is ordered, the median indicated level of value the residential class of property will be 96%, the COD will be 37.46, and the PRD will be 132.47.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the statistical studies for the commercial class of property are based on 2 sales. That the sale of 2 parcels of commercial real property in a three year period are insufficient to

provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the commercial class of property.

C.
AGRICULTURAL CLASS OF PROPERTY

9. That the median indicated level of value for the agricultural class of property is 76%. This level is within the acceptable range set by state law.

10. That the Coefficient of Dispersion is 12.20.

11. That the Price Related Differential is 102.78.

12. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the agricultural class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order

shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law: That the level and quality of assessments within the County for the residential class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the residential class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the residential class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the indicated level of value of the residential class be raised by 22%.
2. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements, with the exception of agricultural residential property and farm sites.
3. No adjustment shall be made to the value of agricultural residential property or farm sites.

4. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is urban residential property, suburban residential property, and rural acreages.

5. That the ordered adjustment shall be applied to mobile homes.

6. That these Findings and Orders shall be sent by certified mail to the Grant County Assessor and by regular mail to the Grant County Clerk and Chairperson of the Grant County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

7. That on or before June 5, 1998, the Grant County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That the Property Tax Administrator shall audit the records of the Grant County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Grant County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-39
OF THE EQUALIZATION	)	
OF GREELEY COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12, 1998

APPEARANCES:

For the County: Charlotte E. Murphy
Greeley County Assessor
P.O. Box 247
Greeley, NE 68842

B. J. Meyer
Chairman of the Board
Greeley County Board of Equalization
P.O. Box 287
Greeley, NE 68842

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Greeley County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Greeley County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative

reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 35.30.
3. That the Price Related Differential is 124.42.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.

COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 96%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 40.90.

9. That the Price Related Differential is 137.33.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 17.65.

15. That the Price Related Differential is 100.00.

16. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by both the COD and the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that no

increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Greeley County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Greeley County Assessor and by regular mail to the Greeley County Clerk and Chairperson of the Greeley County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-40
OF THE EQUALIZATION	)	
OF HALL COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 14, 1998

APPEARANCES:

For the County: Jan Pelland
Hall County Assessor
121 South Pine Street
Grand Island, NE 68801

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Hall County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the agricultural class/subclass of property within the County.

I.
STATISTICAL REPORTS

Hall County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.

RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range set by state law.

2. That the Coefficient of Dispersion is 16.96.

3. That the Price Related Differential is 101.04.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 95%. This level is within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 25.00.

9. That the Price Related Differential is 100.00.

10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

11. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

13. That the statistical studies for the Industrial Class of property are based on three sales. The statistical studies are not representative of the quality of assessment practices, since there were only three sales in each occupancy code for the Industrial Class of property. Further, that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 71%. This level is not within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 20.80.

16. That the Price Related Differential is 102.90.

17. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

18. That therefore the Commission, based on the record before it, finds and determines that a

just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Agricultural Class of property, or a subclass thereof.

19. That in order to make the proposed assessment just, equitable, and legal for the Agricultural class of property in the County, an increase for the subclass of grassland in the amount of 35% and for the subclass of irrigated land an increase in the amount of 8% made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

20. The Commission further finds that if such increases are ordered, the median indicated level of value the Agricultural Class of property will be 77%, the COD will be 20.82, and the PRD will be 101.32.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev.

Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That while the assessments made for the Industrial Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

4. That the level and quality of assessments within the County for the Agricultural Class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Agricultural Class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.
2. That no adjustment by a percentage by the Commission shall be made to the values of the commercial class of real property in the County, or a subclass thereof, for tax year 1998.
3. That no adjustment by a percentage by the Commission shall be made to the values of the industrial class of real property in the County, or a subclass thereof, for tax year 1998.
4. That the value of the agricultural class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 77%).
5. That the adjustment shall increase the subclass of grassland by 35% and the subclass of irrigated land by 8%.
6. That the ordered adjustment shall be applied to production land only, which does not include improvements to agricultural real property or farm sites.
7. That these Findings and Orders shall be sent by certified mail to the Hall County Assessor and by regular mail to the Hall County Clerk and Chairperson of the Hall County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)
8. That on or before June 5, 1998, the Hall County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that

the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That the Property Tax Administrator shall audit the records of the Hall County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

10. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Hall County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-41
OF THE EQUALIZATION	)	
OF HAMILTON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Nancy J. SaBell
Hamilton County Assessor
1111 13th Street
Aurora, NE 68818-2017

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Hamilton County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Hamilton County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 16.13.
3. That the Price Related Differential is 105.69.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 96%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 27.88.
9. That the Price Related Differential is 100.00.
10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 17.59.

15. That the Price Related Differential is 106.41.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in Hamilton County. Although some improvement still must be made to the quality of assessments, Ms. Nancy SaBell, the Hamilton County Assessor, has demonstrated that in the past two years the quality of assessments in Hamilton County have dramatically and substantially improved. The Commission must, and hereby does, commend Ms. SaBell for her efforts in promoting uniform and proportionate assessments in Hamilton County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment improve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Hamilton County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Hamilton County Assessor and by regular mail to the Hamilton County Clerk and Chairperson of the Hamilton County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-42
OF THE EQUALIZATION	)	
OF HARLAN COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 15, 1998

APPEARANCES:

For the County: Floyd Schippert
Harlan County Assessor
P.O. Box 379
Alma, NE 68920

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Harlan County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Harlan County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 30.49.

3. That the Price Related Differential is 113.64.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 93%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 38.48.

9. That the Price Related Differential is 104.65.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 14.55.

15. That the Price Related Differential is 102.63.

16. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Harlan County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Harlan County Assessor and by regular mail to the Harlan County Clerk and Chairperson of the Harlan County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-43
OF THE EQUALIZATION	)	
OF HAYES COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 13, 1998

APPEARANCES:

For the County: No appearance

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Hayes County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Hayes County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the statistical studies are based on the sale of seven parcels of Residential Property in a three year period. That there are 248 parcels of residential property within the county. That seven sales of the Residential Class of property within a three-year period are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Residential Class of property.

B.
COMMERCIAL CLASS OF PROPERTY

2. That the median indicated level of value for the Commercial Class of property is 99%. This level is within the acceptable range.
3. That the Coefficient of Dispersion is 19.00.
4. That the Price Related Differential is 87.62.
5. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.

AGRICULTURAL CLASS OF PROPERTY

8. That the median indicated level of value for the Agricultural Class of property is 80%. This level is within the acceptable range.

9. That the Coefficient of Dispersion is 17.71.

10. That the Price Related Differential is 103.90.

11. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the PRD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or

the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Hayes County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Hayes County Assessor and by regular mail to the Hayes County Clerk and Chairperson of the Hayes County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997

Supp.)

IT IS SO ORDERED.

Dated this 13th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-44
OF THE EQUALIZATION	)	
OF HITCHCOCK COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 7, 1998

APPEARANCES:

For the County: Ms. Judy McDonald
Hitchcock County Assessor
P. O. Box 446
Trenton, NE 69044

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Hitchcock County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. A majority of the Commission (Commissioner Edwards dissenting in part) therefore orders an adjustment to the Residential Class of property and an adjustment to the Commercial Class of property within the County.

I.
STATISTICAL REPORTS

Hitchcock County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the residential class of property is 96%. This level is within the acceptable range set by state law.

2. That the Coefficient of Dispersion is 13.36.

3. That the Price Related Differential is 104.60.

4. That the overall quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

5. That the median indicated level of value for the rural residential subclass of property is 83.93. This level is not within the acceptable range set by state law.

6. That the Coefficient of Dispersion for this subclass of property is 22.33.

7. That the Price Related Differential for this subclass of property is 111.18.

8. That the quality of the assessment practices of the County for this subclass of property are not acceptable, as shown by the COD and the PRD.

9. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the residential class of property, or a subclass thereof.

10. That in order to make the proposed assessment just, equitable, and legal for the rural residential subclass of property in the County, an increase in the amount of 23% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

11. The Commission further finds that if such an increase is ordered, the median indicated level of value the rural residential class of property will be 96%, the COD will be 12.15, and the PRD will be 101.09

12. The Commission further finds that if such an increase is ordered, the median indicated level of value the rural residential subclass of property will be 96%, the COD will be 16.63, and the PRD will be 102.03.

B.
COMMERCIAL CLASS OF PROPERTY

13. That the median indicated level of value for the commercial class of property is 89%. This level is not within the acceptable range set by state law.

14. That the Coefficient of Dispersion is 64.93.

15. That the Price Related Differential is 64.89.

16. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial class of property, or a subclass thereof.

18. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property in the County, an increase in the amount of 8% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

19. The Commission further finds that if such an increase is ordered, the median indicated level of value the commercial class of property will be 96%, the COD will be 60.07, and the PRD will be 66.67.

C.
AGRICULTURAL CLASS OF PROPERTY

20. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range set by state law.

21. That the Coefficient of Dispersion is 15.24.

22. That the Price Related Differential is 102.63.

23. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

24. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the agricultural class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the residential class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the residential class of property, or a subclass thereof.
2. That the level and quality of assessments within the County for the commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the commercial class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the rural residential subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the median indicated level of the subclass be raised by 23%.
2. That this ordered adjustment shall be applied to all rural residential improvements in the County.
3. That no adjustment shall be applied to the land portion of the rural residential subclass of real property in the County.
4. That no adjustment shall be applied to the land or improvements of the suburban or urban subclasses of residential real property in the County.
5. That the ordered adjustment shall be applied to mobile homes which are classified as improvements to rural residential property.
6. That the value of part of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the median indicated level of the subclass be raised by 8%.
7. That this ordered adjustment shall be applied to all urban commercial real property in the County, with the exception of the Village of Trenton.
8. That the ordered adjustment shall be applied to both land and improvements in the urban subclass of commercial class of real property in the County.

9. That no adjustment shall be applied to the land or improvements of the suburban or rural subclass of commercial real property in the County.

10. That these Findings and Orders shall be sent by certified mail to the Hitchcock County Assessor and by regular mail to the Hitchcock County Clerk and Chairperson of the Hitchcock County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

11. That on or before June 5, 1998, the Hitchcock County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

12. That the Property Tax Administrator shall audit the records of the Hitchcock County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

13. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Hitchcock County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.*

*Commissioner Edwards concurs in the Order Adjusting Commercial Values, but dissents to the Order Adjusting Rural Residential Values.

Dated this 7th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-45
OF THE EQUALIZATION	)	
OF HOLT COUNTY,	)	AMENDED FINDINGS AND
NEBRASKA	)	ORDERS ADJUSTING VALUES

Filed May 15, 1998

APPEARANCES:

For the County: Mr. Robert Bergman
Holt County Assessor
P. O. Box 487
O=Neill, NE 68763

Mr. Gary Olberding
Holt County Board of Equalization
P. O. Box 329
O=Neill, NE 68763

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Holt County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential and commercial classes of real property within the County.

I.
STATISTICAL REPORTS

Holt County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely

filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.

FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 90%. This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 22.74.
3. That the Price Related Differential is 106.02.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That in order to make the proposed assessment just, equitable, and legal for the residential class of property in the County, an increase in the amount of 7% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).
6. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 96%, the COD will be 22.81, and the PRD will be 105.62.

B.

COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 67%. This level is not within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 45.84.

9. That the Price Related Differential is 124.19.

10. That the quality of the assessment practices of the County is not acceptable, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial class of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property in the County, an increase in value for various subclasses of commercial property in the County must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

13. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 39.43, and the PRD will be 127.50.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 79%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 21.19.

16. That the Price Related Differential is 109.72.

17. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

18. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

19. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, should be made.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order

shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That the level and quality of assessments within the County for the Commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the residential class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be raised by 7%.
2. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.
3. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is urban, suburban or rural.
4. That no adjustment shall be made to residential real property that is an improvement to agricultural real property, farm sites, or recreational property.
5. That no adjustment shall be applied to mobile homes.
6. That the value of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires subclasses of commercial property be raised as follows:

a. All commercial land and improvements in the County, whether urban, suburban or rural, shall be raised as set forth below;

b. All commercial land and improvements in the incorporated village of Atkinson shall be raised by 45%;

c. All commercial land and improvements in the incorporated village of Emmet shall be raised by 45%;

d. All commercial land and improvements in the incorporated village of Ewing shall be raised by 45%;

e. All commercial land in the incorporated village of O=Neill shall be raised by 45%, and all commercial improvements in the incorporated village of O=Neill shall be raised by 15%;

f. All vacant land in the incorporated village of O=Neill shall be raised by 45%;

g. All commercial land in the incorporated village of Stuart shall be raised by 45%, and all commercial improvements in the incorporated village of Stuart shall be raised by 86%;

h. All other rural commercial land in the County shall be raised by 45%, and all other rural commercial improvements in the County shall be raised by 15%;

i. All commercial land in the incorporated village of Chambers shall be raised by 45%, and no adjustment shall be made to the commercial improvements in the incorporated village of Chambers.

7. That the ordered adjustments shall be applied as specified to both land and improvements.

8. That the ordered adjustment shall be applied as specified to the urban, suburban and rural

areas of the County.

9. That the specified adjustments shall be applied to mobile homes classified as commercial property.

10. That these Findings and Orders shall be sent by certified mail to the Holt County Assessor and by regular mail to the Holt County Clerk and Chairperson of the Holt County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

11. That on or before June 5, 1998, the Holt County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

12. That the Property Tax Administrator shall audit the records of the Holt County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

13. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Holt County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-46
OF THE EQUALIZATION	)	
OF HOOKER COUNTY,	)	AMENDED FINDINGS AND
NEBRASKA	)	ORDERS ADJUSTING VALUES

Filed May 15, 1998

APPEARANCES:

For the County: Mr. Herb Roesch
Hooker County Assessor
P. O. Box 184
Mullen, NE 69152

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Hooker County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class/subclass of property within the County.

I.
STATISTICAL REPORTS

Hooker County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97%. This level is within the acceptable range set by state law.

2. That the Coefficient of Dispersion is 15.90.

3. That the Price Related Differential is 106.45.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 104%. This level is not within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 37.88.

9. That the Price Related Differential is 104.08.

10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without

increasing or decreasing by a percentage the value of the commercial Class of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property in the County, a decrease in the amount of 8% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

13. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 37.76, and the PRD will be 104.44.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That an Order was entered vacating and reversing the decision of the Area II Agricultural and Horticultural Land Valuation Board. That as a result of that Order, the statistical studies of the Agricultural Assessments within the County are as follows:

15. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range set by state law.

16. That the Coefficient of Dispersion is 7.46.

17. That the Price Related Differential is 98.73.

18. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

19. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or

a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular

cases, nor would such an adjustment achieve equalization.

2. That the level and quality of assessments within the County for the Commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.
2. That the value of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the median indicated value of the entire class be lowered by 8%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to any mobile homes *which are classified as commercial real property*, and to the land upon which those mobile homes are located, *if that land is classified as commercial real property*.
6. That these Findings and Orders shall be sent by certified mail to the Hooker County Assessor and by regular mail to the Hooker County Clerk and Chairperson of the Hooker County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

7. That on or before June 5, 1998, the Hooker County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That the Property Tax Administrator shall audit the records of the Hooker County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Hooker County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-48
OF THE EQUALIZATION	)	
OF JEFFERSON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Arliss Brown
Jefferson County Assessor
P. O. Box 537
Fairbury, NE 68352

Richard Niemeier
Jefferson County Board of Equalization
411 4th Street
Fairbury, NE 6868352

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Jefferson County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Jefferson County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and

narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 100%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 7.75.
3. That the Price Related Differential is 102.06.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 99%. This level is within the acceptable range.

7. That the Coefficient of Dispersion is 26.20.

8. That the Price Related Differential is 112.22.

9. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 15.12.

14. That the Price Related Differential is 105.13.

15. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in Jefferson County. Although some improvement still must be made to the quality of assessments, Ms. Arliss Brown, the Jefferson County Assessor, has demonstrated that in the past two years the quality of assessments in Jefferson County have dramatically and substantially improved. The Commission must, and hereby does, commend Ms. Brown for her efforts in promoting uniform and proportionate assessments in Jefferson County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order

shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Jefferson County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Jefferson County Assessor and by regular mail to the Jefferson County Clerk and Chairperson of the

Jefferson County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-49
OF THE EQUALIZATION	)	
OF JOHNSON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Karen A. Koehler
Johnson County Assessor
P. O. Box 356
Tecumseh, NE 68450

Mr. Howard Wilkinson
Chairman, Johnson County Board of Equalization
P. O. Box 416
Tecumseh, NE 68450-0416

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Johnson County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Johnson County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to

Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 22.97.
3. That the Price Related Differential is 108.14.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 100%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 12.73.

9. That the Price Related Differential is 104.12.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 74%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 18.31.

15. That the Price Related Differential is 102.94.

16. That the quality of the assessment practices of the County are acceptable for this class of

property, as shown by the COD and/or the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Ms. Karen Koehler, the Johnson County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Ms. Koehler for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Johnson County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Johnson County Assessor and by regular mail to the Johnson County Clerk and Chairperson of the Johnson County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-50
OF THE EQUALIZATION	)	
OF KEARNEY COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 15, 1998

APPEARANCES:

For the County: Linda Larsen
Kearney County Assessor
P.O. Box 207
Minden, NE 68959

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Kearney County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Kearney County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 92%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 25.37.

3. That the Price Related Differential is 102.17.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 93%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 29.92.

9. That the Price Related Differential is 134.29.

10. That the quality of the assessment practices of the County are not acceptable for this class

of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 18.64.

15. That the Price Related Differential is 105.33.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

D.
RECREATIONAL CLASS OF PROPERTY

18. That the statistical studies are based on the sale of one parcel of Recreational Property. That one sale is insufficient to provide statistically reliable studies. And further that there

is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of Property.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Linda Larsen, the Kearney County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Linda Larsen for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Kearney County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Kearney County

Assessor and by regular mail to the Kearney County Clerk and Chairperson of the Kearney County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-51
OF THE EQUALIZATION	)	
OF KEITH COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12, 1998

APPEARANCES:

For the County: Ms. Patricia Albro
Keith County Assessor
P. O. Box 600
Ogallala, NE 69153

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Keith County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Keith County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.

RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 14.41.
3. That the Price Related Differential is 101.08.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 96%. This level is within the acceptable range.
7. That the Coefficient of Dispersion is 14.91.
8. That the Price Related Differential is 106.74.
9. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the PRD.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 21.93.

14. That the Price Related Differential is 101.28.

15. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD.

16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies

of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Ms. Albro, the Keith County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Ms. Albro for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Keith County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Keith County Assessor and by regular mail to the Keith County Clerk and Chairperson of the Keith County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-52
OF THE EQUALIZATION	)	
OF KEYA PAHA COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Lorraine Ballard
Keya Paha County Assessor
P. O. Box 349
Springview, NE 68778

Mr. Larry Shepperd
Keya Paha County Board of Commissioners
P. O. Box 349
Springview, NE 68878

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Keya Paha County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to a subclass of the Residential Class of property within the County.

I.
STATISTICAL REPORTS

Keya Paha County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to

Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 87%. This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 46.47.
3. That the Price Related Differential is 122.73.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
6. That in order to make the proposed assessment just, equitable, and legal for the Residential Class of property in the County, an increase in the amount of 35% must be

made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.), which is 96%.

7. That the increase should be applied to all residential land, both improved and unimproved, in the urban areas of the County, excluding the incorporated village of Burton.

8. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 96%, the COD will be 46.98, and the PRD will be 131.91.

B.
COMMERCIAL CLASS OF PROPERTY

9. That the statistical studies for the Commercial Class of property are based on 3 sales. That sale of only 3 parcels of commercial property in a three year period are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

C.
AGRICULTURAL CLASS OF PROPERTY

10. That the median indicated level of value for the Agricultural Class of property is 74%. This level is within the acceptable range set by state law.

11. That the Coefficient of Dispersion is 25.43.

12. That the Price Related Differential is 100.

13. That the quality of the assessment practices of the County are not acceptable as shown by the COD.

14. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

15. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

E.
RECREATIONAL CLASS OF PROPERTY

16. That the statistical studies for the Recreational Class of property are based on 4 sales. That the sale of only 4 parcels of recreational property in a three year period are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order

shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of certain land in the Residential Class of property in the County be adjusted in order to move the indicated level of value for this class to the midpoint of the acceptable range, which is 96%.
2. That the adjustment made shall be an increase in the amount of 35%.
3. That this ordered adjustment shall be applied to all residential land in the urban areas of the County, but no adjustment shall be made to improvements which may be on that residential land.
4. That the ordered adjustment shall not be applied to residential land in the incorporated village of Burton, nor shall the ordered adjustment be applied to rural residential land, nor shall the increase be applied to any suburban residential land in the County.
5. That no adjustment by a percentage by the Commission be made to the values of any other class or subclass of property in Keya Paha County for tax year 1998.
6. That these Findings and Orders shall be sent by certified mail to the Keya Paha County Assessor and by regular mail to the Keya Paha County Clerk and Chairperson of the Keya Paha County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)
7. That on or before June 5, 1998, the Keya Paha County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).
8. That the Property Tax Administrator shall audit the records of the Keya Paha County

Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Keya Paha County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 4th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-53
OF THE EQUALIZATION	)	
OF KIMBALL COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 14, 1998

APPEARANCES:

For the County: Alice M. Ryschon
Kimball County Assessor
114 East Third Street
Kimball, NE 69145

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Kimball County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Kimball County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 100%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 8.22.
3. That the Price Related Differential is 102.00.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 97%. This level is within the acceptable range.
7. That the Coefficient of Dispersion is 20.44.
8. That the Price Related Differential is 109.89.
9. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 17.72.

14. That the Price Related Differential is 101.32.

15. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies

of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Alice M. Ryschon, the Kimball County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Alice M. Ryschon for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.

CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Kimball County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Kimball County Assessor and by regular mail to the Kimball County Clerk and Chairperson of the Kimball County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-54
OF THE EQUALIZATION	)	
OF KNOX COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 5, 1998

APPEARANCES:

For the County: Wesley Mach
Knox County Assessor
P. O. Box 87
Center, NE 68724-0087

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Knox County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Knox County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 27.73.
3. That the Price Related Differential is 109.57.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 98%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 19.27.
9. That the Price Related Differential is 101.04.
10. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 18.39.

14. That the Price Related Differential is 102.67.

15. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies

of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Mr. Wesley Mach, the Knox County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Mr. Mach for his efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.

CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Knox County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Knox County Assessor and by regular mail to the Knox County Clerk and Chairperson of the Knox County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 5th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-55
OF THE EQUALIZATION	)	
OF LANCASTER COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 4, 1998

APPEARANCES:

For the County: Mr. Norm Agena
Lancaster County Assessor
555 South 10th Street
Lincoln, NE 68508

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Lancaster County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Lancaster County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That, based on the 4,360 sales in the most recent year, and the Property Tax Administrator=s 1998 directive that a Ashorter time@ period may be used if there are sufficient sales, the median indicated level of value for the Residential Class of property is 99.87%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 7.05.
3. That the Price Related Differential is 101.21.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 98.0%. This level is within the acceptable range.
7. That the Coefficient of Dispersion is 13.38.
8. That the Price Related Differential is 102.17.
9. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

10. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

11. That the median indicated level of value for the Industrial Class of property is 95.0%. This level is within the acceptable range.

12. That the Coefficient of Dispersion is 9.43.

13. That the Price Related Differential is 100.00.

14. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

15. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Industrial Class of property, or a subclass thereof, is necessary.

D.
AGRICULTURAL CLASS OF PROPERTY

16. That there are no reported sales or related statistical studies for the Agricultural Class of property for the County since the entire county is subject to special agricultural valuation (greenbelt).

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that a just, equitable and legal assessment of the property in Lancaster County may be made without an adjustment by a percentage to a class or subclass of property. Therefore no Order Adjusting Values should be issued.

VIII.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Lancaster County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Lancaster County Assessor and by regular mail to the Lancaster County Clerk and Chairperson of the Lancaster County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 4th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-56
OF THE EQUALIZATION	)	
OF LINCOLN COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 13, 1998

APPEARANCES:

For the County: Bernadine M. Meyer
Lincoln County Assessor
301 North Jeffers, Room 110A
North Platte, NE 69101

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Lincoln County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Lincoln County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 14.65.

3. That the Price Related Differential is 103.19.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 98%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 22.63.

9. That the Price Related Differential is 103.30.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb.

Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 31.47.

15. That the Price Related Differential is 108.11.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

D.
RECREATIONAL CLASS OF PROPERTY

19. That the statistical studies are based on the sale of four parcels of Recreational Property in a three-year period. That four sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the

assessments made for the commercial, agricultural and recreational classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Lincoln County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Lincoln County Assessor and by regular mail to the Lincoln County Clerk and Chairperson of the Lincoln County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 13th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-58
OF THE EQUALIZATION	)	
OF LOUP COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12th, 1998

APPEARANCES:

For the County: None

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Loup County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Loup County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.

RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 20.77.
3. That the Price Related Differential is 102.20.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the statistical studies are based on the sale of two parcels of Commercial Property in a three-year period. That two sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

C.
AGRICULTURAL CLASS OF PROPERTY

8. That the median indicated level of value for the Agricultural Class of property is 79%. This level is within the acceptable range.

9. That the Coefficient of Dispersion is 20.67.

10. That the Price Related Differential is 101.27.

11. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order

shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Loup County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Loup County

Assessor and by regular mail to the Loup County Clerk and Chairperson of the Loup County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-59
OF THE EQUALIZATION	)	
OF MADISON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 7, 1998

APPEARANCES:

For the County: Ross Herian
Madison County Assessor
P.O. Box 250
Madison, Ne 68748

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Madison County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Madison County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 92%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 24.46.
3. That the Price Related Differential is 108.79.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That based on the record before the Commission, including but not limited to the Narrative Reports and Statistical Studies as certified by the Property Tax Administrator, and the testimony of the County Assessor and other interested persons, the matter of the assessment practices of the County be referred to the Office of the Property Tax Administrator for investigation under Neb. Rev. Stat. '77-1330(2) (Reissue 1996). This referral is made since, from the record before it, the assessment practices of the County

appear to fail to comply with the laws of the State of Nebraska, and the rules, regulations, manuals, instructions, and directives of the Property Tax Administrator. And further, that as a result of this apparent failure to abide by the professionally accepted mass appraisal methods required by Neb. Rev. Stat. '77-112 (1997 Supp.) and the instructions of the Property Tax Administrator, the quality of assessments for the purpose of taxation of the Commercial Class of property in the County are not uniform and proportionate as required by the Constitution of the State of Nebraska.

8. And, further, that although these assessments appear to be neither uniform nor proportionate, such assessments cannot be improved by a change in the value of a class or subclass of property within the County as contemplated by Neb. Rev. Stat. '77-5028 (1997 Supp.).

9. And, further, the Commission finds and determines from the record before it that the median indicated level of value for the Commercial Class of property, and the related statistical studies, cannot be ascertained and therefore no value shall be reported for the Commercial Class of property for tax year 1998.

C.
INDUSTRIAL CLASS OF PROPERTY

10. That the statistical studies are based on the sale of three parcels of Industrial Property in a two-year period. That three sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

11. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range.

12. That the Coefficient of Dispersion is 32.14.

13. That the Price Related Differential is 120.00.

14. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Ross Herian, the Madison County Assessor, has demonstrated that in the past two years the quality of assessments in the County have

dramatically and substantially improved. The Commission must, and hereby does, commend Ross Herian for his efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, industrial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a

percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Madison County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Madison County Assessor and by regular mail to the Madison County Clerk and Chairperson of the Madison County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 7th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-60
OF THE EQUALIZATION	)	
OF McPHERSON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12, 1998

APPEARANCES:

For the County: No appearance

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in McPherson County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

McPherson County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 9.99.
3. That the Price Related Differential is 97.78.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the statistical studies are based on the sale of two parcels of Commercial Property in a two to three-year period. That two sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

C.
AGRICULTURAL CLASS OF PROPERTY

8. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

9. That the Coefficient of Dispersion is 12.17.

10. That the Price Related Differential is 97.44.

11. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the PRD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in McPherson County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the McPherson County Assessor and by regular mail to the McPherson County Clerk and Chairperson of the McPherson County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-61
OF THE EQUALIZATION	)	
OF MERRICK COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 14, 1998

APPEARANCES:

For the County: Lorraine L. Dexter
Merrick County Assessor
P.O. Box 27
Central City, NE 68826

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Merrick County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Merrick County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 99%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 14.96.
3. That the Price Related Differential is 100.00.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. Based on the reappraisal of the entire commercial class of property and relying on the most recent year-s statistical studies of the Commercial Profile prepared by the Property Tax Division dated March 30, 1998, that the median indicated level of value for the Commercial Class of property is 100%. This level is within the acceptable range.
7. That the Coefficient of Dispersion is 28.42.
8. That the Price Related Differential is 89.49.
9. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 23.06.

14. That the Price Related Differential is 102.63.

15. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD.

16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

D.
RECREATIONAL CLASS OF PROPERTY

18. That the statistical studies are based on the sale of two parcels of Recreational Property. That two sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.

CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial, agricultural and recreational classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Merrick County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Merrick County Assessor and by regular mail to the Merrick County Clerk and Chairperson of the Merrick County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-62
OF THE EQUALIZATION	)	
OF MORRILL COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 13, 1998

APPEARANCES:

For the County: Ms. Jean Rhodes
Morrill County Attorney
208 East 8th Street
Bridgeport, NE 69336

Ms. Sue Nussbaum
Morrill County Assessor
P. O. Box 868
Bridgeport, NE 69336

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Morrill County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the County.

I.
STATISTICAL REPORTS

Morrill County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative

reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 91%. This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 22.21.
3. That the Price Related Differential is 104.60.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the residential class of property, or a subclass thereof.
6. That in order to make the proposed assessment just, equitable, and legal for the residential class of property in the County, an increase in the amount of 5% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

7. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 96%, the COD will be 22.10, and the PRD will be 104.40.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 92%. This level is within the acceptable range set by state law.

9. That the Coefficient of Dispersion is 24.36.

10. That the Price Related Differential is 131.51.

11. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 31.91.

16. That the Price Related Differential is 113.04.

17. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

18. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

19. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the residential class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the residential class of property, or a subclass thereof.
2. That while the assessments made for the commercial class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That while the assessments made for the agricultural class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular

cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the entire residential class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the median indicated level of value of the class be raised by 5%.
2. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.
3. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is urban, suburban or rural.
4. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is an improvement to agricultural residential property, farm sites, and recreational property.
5. That the ordered adjustment shall be applied to mobile homes.
6. That these Findings and Orders shall be sent by certified mail to the Morrill County Assessor and by regular mail to the Morrill County Clerk and Chairperson of the Morrill County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)
7. That on or before June 5, 1998, the Morrill County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997

Supp.).

8. That the Property Tax Administrator shall audit the records of the Morrill County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Morrill County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 13th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-63
OF THE EQUALIZATION	)	
OF NANCE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 7, 1998

APPEARANCES:

For the County: Joyce Mason-Newquist
Nance County Assessor
P.O. Box 338
Fullerton, NE 68638

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Nance County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Nance County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.

RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 92%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 18.63.
3. That the Price Related Differential is 108.05.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 95%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 32.16.
9. That the Price Related Differential is 108.25.
10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 79%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 15.24.

15. That the Price Related Differential is 103.95.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Joyce Mason-Newquist, the Nance County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Joyce Mason-Newquist for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Nance County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Nance County Assessor and by regular mail to the Nance County Clerk and Chairperson of the Nance County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 7th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-65
OF THE EQUALIZATION	)	
OF NUCKOLLS COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 15, 1998

APPEARANCES:

For the County: Janice E. Murray
Nuckolls County Assessor
P.O. Box 371
Nelson, NE 68961

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Nuckolls County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Nuckolls County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@)

and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax

Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 99%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 10.94.
3. That the Price Related Differential is 105.38.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 100%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 47.66.
9. That the Price Related Differential is 162.50.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 79%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 21.62.

15. That the Price Related Differential is 102.67.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

D.
RECREATIONAL CLASS OF PROPERTY

19. That the statistical studies are based on the sale of one parcel of Recreational Property in 1995. That one sale is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Janice Murray, the Nuckolls County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Janice Murray for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial, agricultural and recreational classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Nuckolls County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Nuckolls County Assessor and by regular mail to the Nuckolls County Clerk and Chairperson of the Nuckolls County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 15th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-66
OF THE EQUALIZATION	)	
OF OTOE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed April 29, 1998

APPEARANCES:

For the County: Mr. Bob Dickey
Otoe County Assessor
1021 Central Avenue
Nebraska City, NE 68410

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Otoe County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Otoe County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment (Aabstract@) for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 19.32.
3. That the Price Related Differential is 105.38.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 95%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 26.11.
9. That the Price Related Differential is 95.88.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 74%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 41.03.

15. That the Price Related Differential is 106.10.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in Otoe County. Although some improvement must still be made to the quality of assessments, Mr. Bob Dickey, the Otoe County Assessor, has demonstrated that in the past two years the quality of assessments in Otoe County have dramatically and substantially improved. The Commission must, and hereby does, commend Mr. Dickey for his efforts in promoting uniform and proportionate assessments in Otoe County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or

the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Otoe County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Otoe County Assessor and by regular mail to the Otoe County Clerk and Chairperson of the Otoe County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 29th day of April, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-67
OF THE EQUALIZATION	)	
OF PAWNEE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Mr. John W. Snyder
Pawnee County Assessor
P. O. Box 467
Pawnee City, NE 68420

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Pawnee County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Pawnee County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 22.83.

3. That the Price Related Differential is 109.09.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 94%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 31.59.

9. That the Price Related Differential is 142.11.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

13. That the statistical studies for the Industrial Class of property are based on one sale during a three year period. That there are four parcels of real property which are listed as industrial property within the County. That one sale in the Industrial Class of property in three years is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

15. That the Coefficient of Dispersion is 18.57.

16. That the Price Related Differential is 104.05.

17. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and/or the PRD.

18. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb.

Rev. Stat. '77-5028 (1997 Supp.).

19. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the

assessments made for the residential, commercial, and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Pawnee County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Pawnee County Assessor and by regular mail to the Pawnee County Clerk and Chairperson of the Pawnee County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-68
OF THE EQUALIZATION	)	
OF PERKINS COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 12th, 1998

APPEARANCES:

For the County: Mr. Bryan J. McCormick
Perkins County Assessor
P. O. Box 248
Grant, NE 69140

Mr. George Zeilinger
Acting Perkins County Attorney
P. O. Box 721
Grant, NE 68140-0721

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Perkins County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the County.

I.
STATISTICAL REPORTS

Perkins County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been

recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 90%. This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 28.51.
3. That the Price Related Differential is 104.65.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.

6. That in order to make the proposed assessment just, equitable, and legal for the residential class of property in the County, an increase in the amount of 6% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

7. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 96%, the COD will be 28.33, and the PRD will be 104.40.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 98%. This level is within the acceptable range set by state law.

9. That the Coefficient of Dispersion is 24.01.

10. That the Price Related Differential is 97.44.

11. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

14. That the median indicated level of value for the Industrial Class of property is 100%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 1.24.

16. That the Price Related Differential is 100.00.

17. That the quality of the assessment practices of the County are acceptable, as shown by both the COD and the PRD.

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Industrial Class of property, or a subclass thereof, is necessary.

D.
AGRICULTURAL CLASS OF PROPERTY

That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range set by state law.

19. That the Coefficient of Dispersion is 12.15.

20. That the Price Related Differential is 97.44.

21. That the quality of the assessment practices of the County are not acceptable, as shown by the PRD.

22. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb.

Rev. Stat. '77-5028 (1997 Supp.).

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.

2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

3. That the level and quality of assessments within the County for the Industrial Class of property are just, equitable or legal, and therefore the Commission should not issue an order adjusting the values of the Industrial Class of property, or a subclass thereof.

4. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the residential class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be raised by 6%.

2. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.

3. That the ordered adjustment shall be made to all residential real property, whether that property is urban, suburban or rural.

4. That the ordered adjustment shall be applied to all residential real property in the County,

whether that property is an improvement to agricultural residential property, farm sites, and recreational property.

5. That the ordered adjustment shall be applied to all mobile homes in the County which are classified as residential real property.

6. That these Findings and Orders shall be sent by certified mail to the Perkins County Assessor and by regular mail to the Perkins County Clerk and Chairperson of the Perkins County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

7. That on or before June 5, 1998, the Perkins County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That the Property Tax Administrator shall audit the records of the Perkins County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Perkins County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER OF THE EQUALIZATION OF PHELPS COUNTY, NEBRASKA	))))	Case No. 98EP-69 FINDINGS AND ORDERS (NO ADJUSTMENT TO VALUES)

Filed May 14, 1998

APPEARANCES:

For the County: G. Darlene Graf
Phelps County Assessor
715 Fifth Avenue
Holdrege, NE 68949

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Phelps County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Phelps County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92%

and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 25.69.

3. That the Price Related Differential is 114.29.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 94%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 42.80.

9. That the Price Related Differential is 112.64.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 16.48.

15. That the Price Related Differential is 101.35.

16. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or

subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Phelps County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Phelps County Assessor and by regular mail to the Phelps County Clerk and Chairperson of the Phelps County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-70
OF THE EQUALIZATION	)	
OF PIERCE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 7, 1998

APPEARANCES:

For the County: Duane L. Dean
Pierce County Assessor
111 West Court Street, Room 5
Pierce, NE 68767

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Pierce County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Pierce County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 21.60.
3. That the Price Related Differential is 109.89.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 96%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 34.42.
9. That the Price Related Differential is 119.57.
10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 14.03.

15. That the Price Related Differential is 102.67.

16. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and/or the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Duane L. Dean, the Pierce County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Duane L. Dean for his efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev.

Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Pierce County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Pierce County Assessor and by regular mail to the Pierce County Clerk and Chairperson of the Pierce County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 7th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-71
OF THE EQUALIZATION	)	
OF PLATTE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 7, 1998

APPEARANCES:

For the County: Mona Moje
Platte County Assessor
2610 - 14th Street
Columbus, NE 68601

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Platte County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Platte County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 10.02.

3. That the Price Related Differential is 103.16.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 85%. This level is not within the acceptable range.

8. That the Coefficient of Dispersion is 23.75.

9. That the Price Related Differential is 94.51.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a

just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial Class of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for all commercial property in the County, an increase in the amount of 36% must be made to all commercial land only improved and unimproved in the City of Columbus and Columbus Township in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. '77-5023 (1997 Supp.).

13. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 22.35, and the PRD will be 96.94.

C.
INDUSTRIAL CLASS OF PROPERTY

14. That the statistical studies are based on the sale of six parcels of Industrial Property in a three-year period. That six sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

15. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

16. That the Coefficient of Dispersion is 18.75.

17. That the Price Related Differential is 104.00.

18. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

19. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

20. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

E.
RECREATIONAL CLASS OF PROPERTY

21. That the statistical studies are based on the sale of two parcels of Recreational Property in a three-year period. That two sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to

the quality of assessments, Mona Moje, the Platte County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Mona Moje for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of residential, agricultural, industrial or recreational property in Platte County for tax year 1998.
2. Order the 36% increase in commercial land only improved or unimproved in the City of Columbus and Columbus Township.
3. That these Findings and Orders shall be sent by certified mail to the Platte County Assessor and by regular mail to the Platte County Clerk and Chairperson of the Platte County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 7th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-72
OF THE EQUALIZATION	)	
OF POLK COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Linda D. Anderson
Polk County Assessor
P. O. Box 375
Osceola, NE 68651

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Polk County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Polk County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 27.28.
3. That the Price Related Differential is 115.56.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 96%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 17.86.
9. That the Price Related Differential is 106.90.
10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 17.21.

15. That the Price Related Differential is 104.00.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment improve equalization.

VIII.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Polk County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Polk County Assessor and by regular mail to the Polk County Clerk and Chairperson of the Polk County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-73
OF THE EQUALIZATION	)	
OF RED WILLOW COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 13, 1998

APPEARANCES:

For the County: Sandra K. Kotschwar
Red Willow County Assessor
502 Norris Avenue
McCook, NE 69001

Philip P. Lyons, Esq.
Deputy Red Willow County Attorney
502 Norris Avenue
McCook, NE 69001

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Red Willow County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Red Willow County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to

Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 25.52.
3. That the Price Related Differential is 107.78.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 92%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 45.54.

9. That the Price Related Differential is 110.11.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 17.43.

15. That the Price Related Differential is 101.35.

16. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and/or the PRD.

17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.

CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Red Willow County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Red Willow County Assessor and by regular mail to the Red Willow County Clerk and Chairperson of the Red Willow County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 13th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-74
OF THE EQUALIZATION	)	
OF RICHARDSON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Regina Cummings
Richardson County Assessor
1700 Stone Street
Falls City, NE 68355

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Richardson County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Richardson County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 9.46.
3. That the Price Related Differential is 103.19.
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 97%. This level is within the acceptable range.
7. That the Coefficient of Dispersion is 9.16.
8. That the Price Related Differential is 101.01.
9. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.
10. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

11. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

12. That the Coefficient of Dispersion is 19.67.

13. That the Price Related Differential is 104.11.

14. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Ms. Regina Cummings, the Richardson County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does,

commend Ms. Cummings for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the agricultural class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or

subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Richardson County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Richardson County Assessor and by regular mail to the Richardson County Clerk and Chairperson of the Richardson County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-75
OF THE EQUALIZATION	)	
OF ROCK COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 7, 1998

APPEARANCES:

For the County: R. M. Erickson
Rock County Assessor
P.O. Box 446
Bassett, NE 68714

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Rock County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Rock County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 16.14.

3. That the Price Related Differential is 108.42.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 100%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 33.02.

9. That the Price Related Differential is 125.24.

10. That the quality of the assessment practices of the County are not acceptable for this class

of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 74%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 24.12.

15. That the Price Related Differential is 105.63.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Rock County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Rock County Assessor and by regular mail to the Rock County Clerk and Chairperson of the Rock County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 7th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-76
OF THE EQUALIZATION	)	
OF SALINE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed April 28, 1998

APPEARANCES:

For the County: Marjorie A. Rhynalds
P. O. 865
Wilber, NE 68465

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Saline County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Saline County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 11.70.
3. That the Price Related Differential is 103.09
4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 99%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 19.12.
9. That the Price Related Differential is 111.11.
10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

D.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 76%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 18.39.

15. That the Price Related Differential is 105.48.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

IV.
SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in Saline County. Although some improvements must still be made in the quality of assessments, Marjorie Rhynalds, the Saline County Assessor, has demonstrated that in the past two years the quality of assessments in Saline County have dramatically and substantially improved. The Commission must, and hereby does, commend Ms. Rhynalds for her efforts in promoting uniform and proportionate assessments in Saline County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the Commercial and Agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Saline County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Saline County Assessor and by regular mail to the Saline County Clerk and Chairperson of the Saline County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 28th day of April, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-78
OF THE EQUALIZATION	)	
OF SAUNDERS COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Betty V. Patzloff
Saunders County Assessor
433 North Chestnut Avenue
Wahoo, NE 68066

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Saunders County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Saunders County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 35.06.

3. That the Price Related Differential is 117.44.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 98%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 73.83.

9. That the Price Related Differential is 143.30.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. Further, that based on the record before the Commission, including but not limited to the

Narrative Reports and Statistical Studies as certified by the Property Tax Administrator, and the testimony of the County Assessor and other interested persons, the matter of the assessment practices of the County for the Commercial Class of property be referred to the Office of the Property Tax Administrator for investigation under Neb. Rev. Stat. '77-1330(2) (Reissue 1996). This referral is made since, from the record before it, the assessment practices of the County appear to fail to comply with the laws of the State of Nebraska, and the rules, regulations, manuals, instructions, and directives of the Property Tax Administrator. And further, that as a result of this apparent failure to abide by the professionally accepted mass appraisal methods required by Neb. Rev. Stat. '77-112 (1997 Supp.) and the instructions of the Property Tax Administrator, the quality of assessments for the purpose of taxation of the Commercial Class of property in the County are not uniform and proportionate as required by the Constitution of the State of Nebraska.

12. And finally, that although these assessments appear to be neither uniform nor proportionate, such assessments cannot be improved by a percentage change in the value of a class or subclass of property within the County as contemplated by Neb. Rev. Stat. '77-5028 (1997 Supp.).

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 23.41.

15. That the Price Related Differential is 107.04.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for

agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial, and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment improve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Saunders County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Saunders County Assessor and by regular mail to the Saunders County Clerk and Chairperson of the Saunders County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-79
OF THE EQUALIZATION	)	
OF SCOTTS BLUFF COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 14, 1998

APPEARANCES:

For the County: Lester Dugger
Scotts Bluff County Assessor
1825 Tenth Street
Gering, NE 69341

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Scotts Bluff County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Scotts Bluff County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 11.73.

3. That the Price Related Differential is 104.17.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 97%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 23.35.

9. That the Price Related Differential is 115.48.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb.

Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

13. That the statistical studies are based on the sale of three parcels of Industrial Property in a three-year period, two of which sales were in 1995. That two sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

15. That the Coefficient of Dispersion is 23.26.

16. That the Price Related Differential is 103.90.

17. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

18. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

19. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

E.
RECREATIONAL CLASS OF PROPERTY

20. That the statistical studies are based on the sale of one parcel of Recreational Property in a three-year period, which sale was in 1994. That one sale is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial, industrial, agricultural and recreational classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Scotts Bluff County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Scotts Bluff County Assessor and by regular mail to the Scotts Bluff County Clerk and Chairperson of the Scotts Bluff County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-80
OF THE EQUALIZATION	)	
OF SEWARD COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Marilyn Hladky
Seward County Assessor
529 Seward Street
Seward, NE 68434

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Seward County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Seward County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 99%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 13.43.

3. That the Price Related Differential is 103.03.

4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 92%. This level is within the acceptable range.

7. That the Coefficient of Dispersion is 24.30.

8. That the Price Related Differential is 92.55.

9. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

10. Further, that based on the record before the Commission, including but not limited to the Narrative Reports and Statistical Studies as certified by the Property Tax Administrator, and the testimony of the County Assessor and other interested persons, the matter of the assessment practices of the County as to the Commercial Class of property be referred to the Office of the Property Tax Administrator for investigation under Neb. Rev. Stat. '77-1330(2) (Reissue 1996). This referral is made since, from the record before it, the

assessment practices of the County appear to fail to comply with the laws of the State of Nebraska, and the rules, regulations, manuals, instructions, and directives of the Property Tax Administrator. And further, that as a result of this apparent failure to abide by the professionally accepted mass appraisal methods required by Neb. Rev. Stat. '77-112 (1997 Supp.) and the instructions of the Property Tax Administrator, the quality of assessments for the purpose of taxation of the Commercial Class of property in the County are not uniform and proportionate as required by the Constitution of the State of Nebraska.

11. And finally, that although these assessments appear to be neither uniform nor proportionate, such assessments cannot be improved by a percentage change in the value of a class or subclass of property within the County as contemplated by Neb. Rev. Stat. '77-5028 (1997 Supp.).

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 19.77.

14. That the Price Related Differential is 102.70.

15. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or

a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment improve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Seward County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Seward County Assessor and by regular mail to the Seward County Clerk and Chairperson of the Seward County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-81
OF THE EQUALIZATION	)	
OF SHERIDAN COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 14, 1998

APPEARANCES:

For the County: Karen K. Palmer
Sheridan County Assessor
P.O. Box 391
Rushville, NE 69360

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Sheridan County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Sheridan County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 27.88.
3. That the Price Related Differential is 111.24.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 92%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 35.09.
9. That the Price Related Differential is 132.43.
10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 80%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 25.29.

15. That the Price Related Differential is 103.90.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

D.
RECREATIONAL CLASS OF PROPERTY

19. That the statistical studies are based on the sale of one parcel of Recreational Property in 1994. That one sale is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.

CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial, agricultural and recreational classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Sheridan County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Sheridan County Assessor and by regular mail to the Sheridan County Clerk and Chairperson of the Sheridan County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-82
OF THE EQUALIZATION	)	
OF SHERMAN COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 12th, 1998

APPEARANCES:

For the County: Ms. Carolyn J. Sekutera
Sherman County Assessor
P. O. Box 45
Loup City, NE 68853

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Sherman County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the County.

I.
STATISTICAL REPORTS

Sherman County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94%. This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 31.37.
3. That the Price Related Differential is 115.91.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.

COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 115%. This level is not within the acceptable range set by state law.
8. That the Coefficient of Dispersion is 57.23.
9. That the Price Related Differential is 127.73.
10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial class of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property in the County, a decrease in the amount of 16% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

13. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 57.59, and the PRD will be 128.00.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 13.36.

16. That the Price Related Differential is 101.30.

17. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the agricultural class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

2. That the level and quality of assessments within the County for the Commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.
2. That the value of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the median indicated level of value of the commercial class of property be lowered by 16%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to mobile homes.
6. That these Findings and Orders shall be sent by certified mail to the Sherman County Assessor and by regular mail to the Sherman County Clerk and Chairperson of the Sherman County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)
7. That on or before June 5, 1998, the Sherman County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that

the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That the Property Tax Administrator shall audit the records of the Sherman County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Sherman County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-83
OF THE EQUALIZATION	)	
OF SIOUX COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12th, 1998

APPEARANCES:

For the County: Wendi McCormick
Sioux County Assessor
P.O. Box 158
Harrison, NE 69346

J. Adam Edmund, Esq.
Deputy Sioux County Attorney
P.O. Box 156
Harrison, NE 69346

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Sioux County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Sioux County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further

has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other

interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 30.11.
3. That the Price Related Differential is 115.15.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 93%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 55.10.
9. That the Price Related Differential is 160.56.
10. That the quality of the assessment practices of the County are not acceptable for this class

of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 23.99.

15. That the Price Related Differential is 110.96.

16. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

D.

RECREATIONAL CLASS OF PROPERTY

19. That the statistical studies are based on the sale of one parcel of Recreational Property in three years. That one sale of the Recreational Class of property is insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Recreational Class of property.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.

CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial, agricultural and recreational classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Sioux County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Sioux County Assessor and by regular mail to the Sioux County Clerk and Chairperson of the Sioux County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-84
OF THE EQUALIZATION	)	
OF STANTON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 12, 1998

APPEARANCES:

For the County: Debra J. Hoehne
Stanton County Assessor
P.O. Box 895
Stanton, NE 68779

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Stanton County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class/subclass of property within the County.

I.
STATISTICAL REPORTS

Stanton County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the residential class of property is 94%. This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 21.40.
3. That the Price Related Differential is 105.62.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the commercial class of property is 65%. This level is not within the acceptable range set by state law.
8. That the Coefficient of Dispersion is 60.06.
9. That the Price Related Differential is 104.11.
10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial Class of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property in the County, an increase in the amount of 47% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

13. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 59.78, and the PRD will be 104.67.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the agricultural class of property is 77%. This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 20.14.

16. That the Price Related Differential is 102.63.

17. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

18. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the residential class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment

by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

2. That the level and quality of assessments within the County for the commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the commercial class of property, or a subclass thereof.

3. That while the assessments made for the agricultural class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.

2. That the value of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be raised by 47%.

3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.

4. That these Findings and Orders shall be sent by certified mail to the Stanton County Assessor and by regular mail to the Stanton County Clerk and Chairperson of the Stanton

County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

5. That on or before June 5, 1998, the Stanton County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

6. That the Property Tax Administrator shall audit the records of the Stanton County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

7. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Stanton County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-85
OF THE EQUALIZATION	)	
OF THAYER COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Shirley Finke
Thayer County Assessor
P. O. Box 27
Hebron, NE 68370

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Thayer County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Thayer County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 6.30.

3. That the Price Related Differential is 100.00.

4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 100%. This level is within the acceptable range.

7. That the Coefficient of Dispersion is 12.60.

8. That the Price Related Differential is 105.05.

9. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

10. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or

a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

11. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

12. That the Coefficient of Dispersion is 22.21.

13. That the Price Related Differential is 104.05.

14. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Ms. Shirley Finke, the Thayer County Assessor, has demonstrated that

in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Ms. Finke for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Thayer County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Thayer County Assessor and by regular mail to the Thayer County Clerk and Chairperson of the Thayer County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-86
OF THE EQUALIZATION	)	
OF THOMAS COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 13, 1998

APPEARANCES:

For the County: LaDonna Haake
Thomas County Assessor
P.O. Box 226
Thedford, NE 69166

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Thomas County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Thomas County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 26.94.
3. That the Price Related Differential is 116.09.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the statistical studies are based on the sale of three parcels of Commercial Property in a three-year period, two of which were before mid-1995. That six sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

C.
AGRICULTURAL CLASS OF PROPERTY

8. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

9. That the Coefficient of Dispersion is 12.92.

10. That the Price Related Differential is 97.47.

11. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the PRD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Thomas County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Thomas County Assessor and by regular mail to the Thomas County Clerk and Chairperson of the Thomas County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 13th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-87
OF THE EQUALIZATION	)	AMENDED
OF THURSTON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 22, 1998

APPEARANCES:

For the County: E. Vivian Hartwig
Thurston County Assessor
P.O. Box I
Pender, NE 68047

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Thurston County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class/subclass of property within the County.

I.
STATISTICAL REPORTS

Thurston County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the

County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other

interested persons establishes the following:

A.
COMMERCIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Commercial Class of property is 78%. This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 41.53.
3. That the Price Related Differential is 107.69.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
6. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property in the County, including both land and improvements, urban in the village of Pender, an increase in the amount of 23% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).
7. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 33.99, and the PRD will be 100.00.

C.

INDUSTRIAL CLASS OF PROPERTY

8. That the statistical studies for the Industrial Class of property are based on two sales. That two sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

9. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range set by state law.

10. That the Coefficient of Dispersion is 21.17.

11. That the Price Related Differential is 106.41.

12. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.

13. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

14. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

2. That while the assessments made for the Industrial Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the industrial and agricultural classes of real property in the County, or a subclass thereof, for tax year 1998.

2. That the value of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass of commercial real property located in the Village of Pender be raised by 23%.

3. That this ordered adjustment shall be applied to every parcel of commercial real property which is located within the urban area of the Village of Pender.

4. That the ordered adjustment shall be applied to both commercial land and improvements within the urban area of the Village of Pender.

5. That no adjustment shall be made to the commercial real property in the suburban area of the Village of Pender, or to any rural commercial real property within the County.

6. That these Findings and Orders shall be sent by certified mail to the Thurston County Assessor and by regular mail to the Thurston County Clerk and Chairperson of the Thurston County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

7. That on or before June 5, 1998, the Thurston County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That the Property Tax Administrator shall audit the records of the Thurston County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

9. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Thurston County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 22nd day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-88
OF THE EQUALIZATION	)	
OF VALLEY COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12, 1998

APPEARANCES:

For the County: No appearance

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Valley County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Valley County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 96%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 15.08.

3. That the Price Related Differential is 102.13.

4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 99%. This level is within the acceptable range.

8. That the Coefficient of Dispersion is 37.65.

9. That the Price Related Differential is 105.56.

10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 80%. This level is within the acceptable range.

14. That the Coefficient of Dispersion is 16.16.

15. That the Price Related Differential is 101.25.

16. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and the PRD.

17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential and commercial classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to

a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Valley County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Valley County Assessor and by regular mail to the Valley County Clerk and Chairperson of the Valley County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-89
OF THE EQUALIZATION	)	
OF WASHINGTON COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 14, 1998

APPEARANCES:

For the County: Sidney Penke
Washington County Assessor
1555 Colfax Street
Blair, NE 68008-2094

Edmond E. Talbot III
Washington County Attorney
1555 Colfax Street
Blair, NE 68008

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Washington County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial subclass of property within the County.

I.
STATISTICAL REPORTS

Washington County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to

Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93%. This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 22.57.
3. That the Price Related Differential is 105.49.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the residential class of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the residential class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 102%. This level is not within the acceptable range set by state law.

8. That the Coefficient of Dispersion is 75.25.

9. That the Price Related Differential is 129.66.

10. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.

11. That therefore the Commission, based on the record before it, finds and determines that a just, equitable, and legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the commercial Class of property, or a subclass thereof.

12. That in order to make the proposed assessment just, equitable, and legal for the commercial class of property of improvements only in the County, a decrease in the amount of 13% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Nebr. Rev. Stat. '77-5023 (1997 Supp.).

13. The Commission further finds that if such a decrease is ordered, the median indicated level of value the Commercial Class of property will be 95%, the COD will be 72.01, and the PRD will be 130.19.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That there are no reported sales or related statistical studies for the Agricultural Class of property for the County since the entire county is subject to special agricultural valuation (greenbelt).

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial class of property are not just, equitable or legal, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the residential class of real property in the County, or a subclass thereof, for tax year 1998.
2. That the value of the commercial class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that a subclass of improvements only be lowered by 13%.
3. That this ordered adjustment shall be applied to all commercial improvements in the County. That the ordered adjustment shall be applied to all commercial improvements in the County, whether that property is urban, suburban or rural.

4. That the ordered adjustment shall be applied to mobile homes, if classified as commercial property.

5. That these Findings and Orders shall be sent by certified mail to the Washington County Assessor and by regular mail to the Washington County Clerk and Chairperson of the Washington County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

6. That on or before June 5, 1998, the Washington County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract will reflect that the specified changes have been made as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

7. That the Property Tax Administrator shall audit the records of the Washington County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

8. That on or before August 1, 1998, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Washington County, as required by Neb. Rev. Stat. '77-5029 (1997 Supp.).

IT IS SO ORDERED.

Dated this 14th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-90
OF THE EQUALIZATION	)	
OF WAYNE COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 1, 1998

APPEARANCES:

For the County: Ms. Joyce Reeg
Wayne County Assessor
510 Pearl Street
Wayne, NE 68787

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Wayne County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Wayne County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94%. This level is within the acceptable range.

2. That the Coefficient of Dispersion is 11.71.

3. That the Price Related Differential is 102.17.

4. That the quality of the assessment practices of the County are acceptable, as shown by the COD and the PRD.

5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 96%. This level is within the acceptable range.

7. That the Coefficient of Dispersion is 32.04.

8. That the Price Related Differential is 111.83.

9. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or

a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

12. That the median indicated level of value for the Agricultural Class of property is 77%. This level is within the acceptable range.

13. That the Coefficient of Dispersion is 16.32.

14. That the Price Related Differential is 102.63.

15. That the quality of the assessment practices of the County are acceptable for this class of property, as shown by the COD and/or the PRD.

16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

SUMMARY OF ASSESSOR=S PROGRESS

The Commission, in its Formal Plan for Equalization mandated by Neb. Rev. Stat. '77-5012 (1997 Supp.), found and determined that progressive improvement in quality of assessments was essential. A Show Cause Order was issued in this matter based on certain statistical studies of the quality of assessments in the County. Although some improvement still must be made to the quality of assessments, Ms. Joyce Reeg, the Wayne County Assessor, has demonstrated that in the past two years the quality of assessments in the County have dramatically and substantially improved. The Commission must, and hereby does, commend Ms. Reeg for her efforts in promoting uniform and proportionate assessments in the County.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the commercial class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Wayne County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the Wayne County Assessor and by regular mail to the Wayne County Clerk and Chairperson of the Wayne County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 1st day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-92
OF THE EQUALIZATION	)	
OF WHEELER COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 12th, 1998

APPEARANCES:

For the County: Lorraine Woeppel
Wheeler County Assessor
P.O. Box 127
Bartlett, NE 68622

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Wheeler County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

Wheeler County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.
STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).
The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 100%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 34.83.
3. That the Price Related Differential is 108.00.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the statistical studies are based on the sale of two parcels of Commercial Property in a three-year period. That two sales are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

C.
AGRICULTURAL CLASS OF PROPERTY

8. That the median indicated level of value for the Agricultural Class of property is 78%. This level is within the acceptable range.

9. That the Coefficient of Dispersion is 25.13.

10. That the Price Related Differential is 101.30.

11. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Wheeler County for tax year 1998.

2. That these Findings and Orders shall be sent by certified mail to the Wheeler County Assessor and by regular mail to the Wheeler County Clerk and Chairperson of the Wheeler County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 12th day of May, 1998.

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER	)	Case No. 98EP-93
OF THE EQUALIZATION	)	
OF YORK COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	(NO ADJUSTMENT TO VALUES)

Filed May 4, 1998

APPEARANCES:

For the County: Ms. Ann Charlton
York County Assessor
510 Lincoln Avenue
York, NE 68467

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in York County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required for tax year 1998.

I.
STATISTICAL REPORTS

York County (ACounty@), as required by Neb. Rev. Stat. '77-1514 (1997 Supp.), timely filed its Abstract of Assessment for 1998. The Property Tax Administrator, pursuant to Neb. Rev. Stat. '77-5027 (1997 Supp.), and based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (ACommission@) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II.

STANDARD OF REVIEW

The acceptable range for the median indicated level of value (also known as the AAssessment/Sales Ratio@) for the residential and commercial classes of property is between 92% and 100%. Nebr. Rev. Stat. '77-5023 (1997 Supp.). The acceptable range for the agricultural class of property is between 74% and 80%. Nebr. Rev. Stat. '77-5023 (1997 Supp.).

The uniformity and proportionality of assessments (the Aquality@ of assessments) under professionally accepted mass appraisal methods are measured through the use of the Coefficient of Dispersion (ACOD@) and the Price Related Differential (APRD@). (See Nebr. Rev. Stat. '77-112 (1997 Supp.)). The acceptable range for the residential class of property for the COD is between 0 and 15. The acceptable range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The acceptable range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska. (Neb. Rev. Stat. '84-1408, *et seq.)*

III.
FINDINGS OF FACT

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

A.

RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98%. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 14.36.
3. That the Price Related Differential is 106.06.
4. That the quality of the assessment practices of the County are not acceptable, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 97%. This level is within the acceptable range.
8. That the Coefficient of Dispersion is 44.84.
9. That the Price Related Differential is 129.03.
10. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
INDUSTRIAL CLASS OF PROPERTY

13. That the statistical studies for the Industrial Class of property are based on two sales in a two-year period. That sales of only two properties of the Industrial Class of property are insufficient to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Industrial Class of property.

D.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 75%. This level is within the acceptable range.

15. That the Coefficient of Dispersion is 19.39.

16. That the Price Related Differential is 105.56.

17. That the quality of the assessment practices of the County are not acceptable for this class of property, as shown by the COD and/or the PRD.

18. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. '77-5028 (1997 Supp.).

19. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
DUTIES OF THE COMMISSION

A. . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . @ Neb. Rev. Stat. '77-5026 (1997 Supp.)

AThe commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected@ Neb. Rev. Stat. '77-5028 (1997 Supp.)

ASuch increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.@ Neb. Rev. Stat. '77-5023 (1997 Supp.)

VII.
CONCLUSIONS OF LAW

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial, industrial and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment improve equalization.

VIII.
ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in York County for tax year 1998.
2. That these Findings and Orders shall be sent by certified mail to the York County Assessor and by regular mail to the York County Clerk and Chairperson of the York County Board on or before May 15, 1998, as required by Neb. Rev. Stat. '77-5028 (1997 Supp.)

IT IS SO ORDERED.

Dated this 4th day of May, 1998.