

Table 26D 2011 Homestead Exemption - Average Residential Value

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Calculated Residential Average Value	Maximum Exempt Amount Over Age 65 cat. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)
1 ADAMS	90,825	108,990	181,650	204,356	11,044	1,003,083,925	90,826	90,825	108,990	181,650	204,356
2 ANTELOPE	56,640	67,968	113,280	127,440	2,999	169,862,230	56,640	56,640	67,968	113,280	127,440
3 ARTHUR	39,037	46,844	78,074	87,833	184	7,182,780	39,037	40,000	50,000	95,000	110,000
4 BANNER	63,080	75,696	126,160	141,930	288	18,167,189	63,081	63,080	75,696	126,160	141,930
5 BLAINE	28,131	33,757	56,262	63,295	254	7,145,348	28,131	40,000	50,000	95,000	110,000
6 BOONE	58,123	69,748	116,246	130,777	2,567	149,202,325	58,123	58,123	69,748	116,246	130,777
7 BOX BUTTE	74,148	88,978	148,296	166,833	4,250	315,128,842	74,148	74,148	88,978	148,296	166,833
8 BOYD	24,190	29,028	48,380	54,428	1,183	28,614,245	24,188	40,000	50,000	95,000	110,000
9 BROWN	47,243	56,692	94,486	106,297	1,669	78,848,815	47,243	47,243	56,692	95,000	110,000
10 BUFFALO	106,937	128,324	213,874	240,608	14,845	1,587,473,600	106,937	106,937	128,324	213,874	240,608
11 BURT	68,875	82,650	137,750	154,969	3,121	214,964,560	68,877	68,875	82,650	137,750	154,969
12 BUTLER	71,437	85,724	142,874	160,733	3,588	256,314,325	71,437	71,437	85,724	142,874	160,733
13 CASS	136,050	163,260	272,100	306,113	10,718	1,458,162,218	136,048	136,050	163,260	272,100	306,113
14 CEDAR	69,630	83,556	139,260	156,668	3,637	253,242,765	69,630	69,630	83,556	139,260	156,668
15 CHASE	68,650	82,380	137,300	154,463	1,789	122,814,600	68,650	68,650	82,380	137,300	154,463
16 CHERRY	68,118	81,742	136,236	153,266	2,544	173,291,468	68,118	68,118	81,742	136,236	153,266
17 CHEYENNE	94,896	113,875	189,792	213,516	3,999	379,487,350	94,896	94,896	113,875	189,792	213,516
18 CLAY	63,080	75,696	126,160	141,930	3,040	191,759,345	63,079	63,080	75,696	126,160	141,930
19 COLFAX	71,025	85,230	142,050	159,806	3,706	263,207,660	71,022	71,025	85,230	142,050	159,806
20 CUMING	70,275	84,330	140,550	158,119	3,773	265,140,200	70,273	70,275	84,330	140,550	158,119
21 CUSTER	58,832	70,598	117,664	132,372	4,872	286,631,260	58,832	58,832	70,598	117,664	132,372
22 DAKOTA	84,715	101,658	169,430	190,609	6,060	513,379,134	84,716	84,715	101,658	169,430	190,609
23 DAWES	73,555	88,266	147,110	165,499	3,500	257,442,718	73,555	73,555	88,266	147,110	165,499
24 DAWSON	78,665	94,398	157,330	176,996	8,976	706,096,947	78,665	78,665	94,398	157,330	176,996
25 DEUEL	48,304	57,965	96,608	108,684	984	47,530,814	48,304	48,304	57,965	96,608	110,000
26 DIXON	62,115	74,538	124,230	139,759	2,438	151,439,300	62,116	62,115	74,538	124,230	139,759
27 DODGE	102,357	122,828	204,714	230,303	13,526	1,384,485,040	102,357	102,357	122,828	204,714	230,303
28 DOUGLAS	148,390	178,068	296,780	333,878	152,884	22,686,424,600	148,390	148,390	178,068	296,780	333,878
29 DUNDY	38,128	45,754	76,256	85,788	1,070	40,796,635	38,128	40,000	50,000	95,000	110,000
30 FILLMORE	62,072	74,486	124,144	139,662	2,769	171,877,675	62,072	62,072	74,486	124,144	139,662
31 FRANKLIN	44,210	53,052	88,420	99,473	1,607	71,045,495	44,210	44,210	53,052	95,000	110,000
32 FRONTIER	60,350	72,420	120,700	135,788	1,215	73,325,174	60,350	60,350	72,420	120,700	135,788
33 FURNAS	42,895	51,474	85,790	96,514	2,520	108,098,735	42,896	42,895	51,474	95,000	110,000
34 GAGE	86,360	103,632	172,720	194,310	9,052	781,729,400	86,360	86,360	103,632	172,720	194,310
35 GARDEN	47,852	57,422	95,704	107,667	1,204	57,613,981	47,852	47,852	57,422	95,704	110,000
36 GARFIELD	57,810	69,372	115,620	130,073	951	54,978,198	57,811	57,810	69,372	115,620	130,073
37 GOSPER	84,243	101,092	168,486	189,547	1,184	99,743,477	84,243	84,243	101,092	168,486	189,547
38 GRANT	42,534	51,041	85,068	95,702	320	13,610,844	42,534	42,534	51,041	95,000	110,000
39 GREELEY	46,435	55,722	92,870	104,479	1,088	50,519,059	46,433	46,435	55,722	95,000	110,000
40 HALL	104,989	125,987	209,978	236,225	18,289	1,920,149,062	104,989	104,989	125,987	209,978	236,225
41 HAMILTON	101,645	121,974	203,290	228,701	3,774	383,607,445	101,645	101,645	121,974	203,290	228,701
42 HARLAN	55,960	67,152	111,920	125,910	1,867	104,475,930	55,959	55,960	67,152	111,920	125,910
43 HAYES	42,121	50,545	84,242	94,772	499	21,018,375	42,121	42,121	50,545	95,000	110,000
44 HITCHCOCK	48,633	58,360	97,266	109,424	1,469	71,441,577	48,633	48,633	58,360	97,266	110,000
45 HOLT	56,756	68,107	113,512	127,701	4,864	276,059,675	56,756	56,756	68,107	113,512	127,701

General Notes:

- For over-age 65 applicants to be eligible for exemption, the maximum assessed value of the homestead is \$95,000 or 200% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants to be eligible for exemption, the maximum assessed value of the homestead is \$110,000 or 225% of the county's average assessed value of single-family residential property, whichever is greater.
- The qualification for homestead exemption in assessment/tax year 2011 relies on income data from 2010; the percentage of relief applies to the assessed value of the homestead up to the maximum exemption amount.
- For over-age 65 applicants, the maximum exemption is the taxable value of the homestead up to \$40,000 or 100% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants, the maximum exemption is the taxable value of the homestead up to \$50,000 or 120% of the county's average assessed value of single-family residential property, whichever is greater.

Source: Average Single-Family Residential Value information as certified by the county assessors pursuant to Neb. Rev. Stat. § 77-3506.02.

Table 26D 2011 Homestead Exemption - Average Residential Value

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Calculated Residential Average Value	Maximum Exempt Amount Over Age 65 cat. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)
46 HOOKER	35,088	42,106	70,176	78,948	356	12,491,158	35,088	40,000	50,000	95,000	110,000
47 HOWARD	75,629	90,755	151,258	170,165	2,726	206,165,532	75,629	75,629	90,755	151,258	170,165
48 JEFFERSON	57,577	69,092	115,154	129,548	3,675	211,594,394	57,577	57,577	69,092	115,154	129,548
49 JOHNSON	62,134	74,561	124,268	139,802	1,965	122,093,440	62,134	62,134	74,561	124,268	139,802
50 KEARNEY	91,220	109,464	182,440	205,245	2,783	253,867,565	91,221	91,220	109,464	182,440	205,245
51 KEITH	77,951	93,541	155,902	175,390	4,193	326,849,714	77,951	77,951	93,541	155,902	175,390
52 KEYA PAHA	35,835	43,002	71,670	80,629	523	18,741,750	35,835	40,000	50,000	95,000	110,000
53 KIMBALL	62,274	74,729	124,548	140,117	1,872	116,576,555	62,274	62,274	74,729	124,548	140,117
54 KNOX	43,966	52,759	87,932	98,924	3,679	161,750,815	43,966	43,966	52,759	95,000	110,000
55 LANCASTER	146,150	175,380	292,300	328,838	87,144	12,733,882,700	146,125	146,150	175,380	292,300	328,838
56 LINCOLN	96,850	116,220	193,700	217,913	13,428	1,300,487,055	96,849	96,850	116,220	193,700	217,913
57 LOGAN	66,845	80,214	133,690	150,401	342	22,861,129	66,845	66,845	80,214	133,690	150,401
58 LOUP	48,002	57,602	96,004	108,005	421	20,208,910	48,002	48,002	57,602	96,004	110,000
59 MADISON	95,452	114,542	190,904	214,767	11,697	1,116,500,149	95,452	95,452	114,542	190,904	214,767
60 MCPHERSON	52,291	62,749	104,582	117,655	197	10,301,305	52,291	52,291	62,749	104,582	117,655
61 MERRICK	73,335	88,002	146,670	165,004	3,251	238,409,726	73,334	73,335	88,002	146,670	165,004
62 MORRILL	57,017	68,420	114,034	128,288	2,385	135,985,297	57,017	57,017	68,420	114,034	128,288
63 NANCE	53,440	64,128	106,880	120,240	1,674	89,459,105	53,440	53,440	64,128	106,880	120,240
64 NEMAHA	64,284	77,141	128,568	144,639	3,067	197,158,415	64,284	64,284	77,141	128,568	144,639
65 NUCKOLLS	39,348	47,218	78,696	88,533	2,383	93,765,420	39,348	40,000	50,000	95,000	110,000
66 OTOE	97,640	117,168	195,280	219,690	6,145	599,999,600	97,640	97,640	117,168	195,280	219,690
67 PAWNEE	34,980	41,976	69,960	78,705	1,567	54,811,735	34,979	40,000	50,000	95,000	110,000
68 PERKINS	67,212	80,654	134,424	151,227	1,321	88,786,889	67,212	67,212	80,654	134,424	151,227
69 PHELPS	84,786	101,743	169,572	190,769	3,860	327,277,724	84,787	84,786	101,743	169,572	190,769
70 PIERCE	74,240	89,088	148,480	167,040	3,016	223,902,175	74,238	74,240	89,088	148,480	167,040
71 PLATTE	116,200	139,440	232,400	261,450	11,573	1,344,678,280	116,191	116,200	139,440	232,400	261,450
72 POLK	77,800	93,360	155,600	175,050	2,278	177,212,520	77,793	77,800	93,360	155,600	175,050
73 RED WILLOW	63,762	76,514	127,524	143,465	4,555	290,435,806	63,762	63,762	76,514	127,524	143,465
74 RICHARDSON	39,323	47,188	78,646	88,477	4,138	162,719,018	39,323	40,000	50,000	95,000	110,000
75 ROCK	36,598	43,918	73,196	82,346	879	32,169,995	36,598	40,000	50,000	95,000	110,000
76 SALINE	81,494	97,793	162,988	183,362	5,161	420,591,605	81,494	81,494	97,793	162,988	183,362
77 SARPY	164,544	197,453	329,088	370,224	47,748	7,856,670,050	164,544	164,544	197,453	329,088	370,224
78 SAUNDERS	133,210	159,852	266,420	299,723	8,425	1,122,304,710	133,211	133,210	159,852	266,420	299,723
79 SCOTTS BLUFF	85,629	102,755	171,258	192,665	13,859	1,186,736,617	85,629	85,629	102,755	171,258	192,665
80 SEWARD	122,179	146,615	244,358	274,903	5,930	724,521,227	122,179	122,179	146,615	244,358	274,903
81 SHERIDAN	44,021	52,825	88,042	99,047	2,730	120,176,215	44,021	44,021	52,825	95,000	110,000
82 SHERMAN	44,875	53,850	89,750	100,969	1,500	67,313,695	44,876	44,875	53,850	95,000	110,000
83 SIOUX	50,383	60,460	100,766	113,362	740	37,283,189	50,383	50,383	60,460	100,766	113,362
84 STANTON	71,880	86,256	143,760	161,730	2,489	178,903,830	71,878	71,880	86,256	143,760	161,730
85 THAYER	49,800	59,760	99,600	112,050	2,717	135,303,363	49,799	49,800	59,760	99,600	112,050
86 THOMAS	47,709	57,251	95,418	107,345	403	19,226,846	47,709	47,709	57,251	95,418	110,000
87 THURSTON	52,068	62,482	104,136	117,153	1,612	83,933,095	52,068	52,068	62,482	104,136	117,153
88 VALLEY	60,165	72,198	120,330	135,371	1,917	115,335,605	60,165	60,165	72,198	120,330	135,371
89 WASHINGTON	155,333	186,400	310,666	349,499	7,194	1,117,465,285	155,333	155,333	186,400	310,666	349,499
90 WAYNE	84,900	101,880	169,800	191,025	3,141	266,669,385	84,900	84,900	101,880	169,800	191,025
91 WEBSTER	49,339	59,207	98,678	111,013	1,786	88,119,580	49,339	49,339	59,207	98,678	111,013
92 WHEELER	23,742	28,490	47,484	53,420	549	13,034,185	23,742	40,000	50,000	95,000	110,000
93 YORK	91,588	109,906	183,176	206,073	5,045	462,063,512	91,588	91,588	109,906	183,176	206,073
STATE TOTALS					626,219	71,983,410,210	114,949				

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