

**Table 26D 2015 Homestead Exemption - Average Residential Value**

County Number & Name	Certified Residential Average Value <a href="#">Stat. § 77-3506.02</a>	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Maximum Exempt Amount Over Age 65 cat. <a href="#">Stat. § 77-3501.01(1)</a>	Maximum Exempt Amount Disabled Categories <a href="#">Stat. § 77-3501.01(2)</a>	Maximum Residential Value Over Age 65 cat. <a href="#">Stat. § 77-3505.02(1)</a>	Maximum Residential Value Disabled Categories <a href="#">Stat. § 77-3505.02(2)</a>
1 ADAMS	102,154	122,585	204,308	229,847	11,110	1,134,929,285	102,154	122,585	204,308	229,847
2 ANTELOPE	67,159	80,591	134,318	151,108	3,021	202,885,999	67,159	80,591	134,318	151,108
3 ARTHUR	54,132	64,958	108,264	121,797	199	10,772,177	54,132	64,958	108,264	121,797
4 BANNER	75,080	90,096	150,160	168,930	316	23,725,377	75,080	90,096	150,160	168,930
5 BLAINE	33,375	40,050	66,750	75,094	248	8,276,886	40,000	50,000	95,000	110,000
6 BOONE	77,540	93,048	155,080	174,465	2,498	193,695,890	77,540	93,048	155,080	174,465
7 BOX BUTTE	80,514	96,617	161,028	181,157	4,448	358,126,617	80,514	96,617	161,028	181,157
8 BOYD	30,581	36,697	61,162	68,807	1,174	35,902,665	40,000	50,000	95,000	110,000
9 BROWN	52,626	63,151	105,252	118,409	1,652	86,938,263	52,626	63,151	105,252	118,409
10 BUFFALO	137,509	165,011	275,018	309,395	15,664	2,153,946,288	137,509	165,011	275,018	309,395
11 BURT	74,465	89,358	148,930	167,546	3,167	235,830,351	74,465	89,358	148,930	167,546
12 BUTLER	82,945	99,534	165,890	186,626	3,565	295,699,185	82,945	99,534	165,890	186,626
13 CASS	142,617	171,140	285,234	320,888	10,816	1,542,547,692	142,617	171,140	285,234	320,888
14 CEDAR	87,360	104,832	174,720	196,560	3,528	308,205,810	87,360	104,832	174,720	196,560
15 CHASE	92,741	111,289	185,482	208,667	1,795	166,469,507	92,741	111,289	185,482	208,667
16 CHERRY	77,571	93,085	155,142	174,535	2,560	198,582,247	77,571	93,085	155,142	174,535
17 CHEYENNE	109,523	131,428	219,046	246,427	4,061	444,771,947	109,523	131,428	219,046	246,427
18 CLAY	72,622	87,146	145,244	163,400	3,011	218,665,405	72,622	87,146	145,244	163,400
19 COLFAX	79,560	95,472	159,120	179,010	3,678	292,622,730	79,560	95,472	159,120	179,010
20 CUMING	82,897	99,476	165,794	186,518	3,682	305,225,390	82,897	99,476	165,794	186,518
21 CUSTER	71,044	85,253	142,088	159,849	4,823	342,643,814	71,044	85,253	142,088	159,849
22 DAKOTA	94,801	113,761	189,602	213,302	6,014	570,135,688	94,801	113,761	189,602	213,302
23 DAWES	81,058	97,270	162,116	182,381	3,463	280,703,628	81,058	97,270	162,116	182,381
24 DAWSON	91,898	110,278	183,796	206,771	8,940	821,568,564	91,898	110,278	183,796	206,771
25 DEUEL	52,782	63,338	105,564	118,760	975	51,462,151	52,782	63,338	105,564	118,760
26 DIXON	70,031	84,037	140,062	157,570	2,372	166,113,675	70,031	84,037	140,062	157,570
27 DODGE	102,523	123,028	205,046	230,677	13,546	1,388,778,760	102,523	123,028	205,046	230,677
28 DOUGLAS	152,320	182,784	304,640	342,720	151,830	23,126,769,510	152,320	182,784	304,640	342,720
29 DUNDY	44,384	53,261	88,768	99,864	1,082	48,023,470	44,384	53,261	95,000	110,000
30 FILLMORE	70,024	84,029	140,048	157,554	2,703	189,274,751	70,024	84,029	140,048	157,554
31 FRANKLIN	48,609	58,331	97,218	109,370	1,703	82,781,192	48,609	58,331	97,218	110,000
32 FRONTIER	73,531	88,237	147,062	165,445	1,157	85,075,135	73,531	88,237	147,062	165,445
33 FURNAS	47,534	57,041	95,068	106,952	2,501	118,882,140	47,534	57,041	95,068	110,000
34 GAGE	91,159	109,391	182,318	205,108	9,034	823,527,110	91,159	109,391	182,318	205,108
35 GARDEN	52,550	63,060	105,100	118,238	1,215	63,848,673	52,550	63,060	105,100	118,238
36 GARFIELD	76,084	91,301	152,168	171,189	911	69,312,892	76,084	91,301	152,168	171,189
37 GOSPER	123,145	147,774	246,290	277,076	1,177	144,941,868	123,145	147,774	246,290	277,076
38 GRANT	48,009	57,611	96,018	108,020	330	15,842,821	48,009	57,611	96,018	110,000
39 GREELEY	48,637	58,364	97,274	109,433	1,152	56,029,280	48,637	58,364	97,274	110,000
40 HALL	116,239	139,487	232,478	261,538	18,737	2,177,962,764	116,239	139,487	232,478	261,538
41 HAMILTON	117,228	140,674	234,456	263,763	3,824	448,279,510	117,228	140,674	234,456	263,763
42 HARLAN	63,553	76,264	127,106	142,994	1,827	116,111,096	63,553	76,264	127,106	142,994
43 HAYES	45,280	54,336	90,560	101,880	497	22,504,020	45,280	54,336	95,000	110,000
44 HITCHCOCK	49,485	59,382	98,970	111,341	1,669	82,590,661	49,485	59,382	98,970	111,341
45 HOLT	67,759	81,311	135,518	152,458	4,839	327,884,216	67,759	81,311	135,518	152,458

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 2015 relies on income data from 2014; 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 2015 Homestead Exemption - Average Residential Value**

County Number & Name	Certified Residential Average Value <a href="#">Stat. § 77-3506.02</a>	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Maximum Exempt Amount Over Age 65 cat. <a href="#">Stat. § 77-3501.01(1)</a>	Maximum Exempt Amount Disabled Categories <a href="#">Stat. § 77-3501.01(2)</a>	Maximum Residential Value Over Age 65 cat. <a href="#">Stat. § 77-3505.02(1)</a>	Maximum Residential Value Disabled categories <a href="#">Stat. § 77-3505.02(2)</a>
46 HOOKER	38,599	46,319	77,198	86,848	354	13,663,871	40,000	50,000	95,000	110,000
47 HOWARD	91,446	109,735	182,892	205,754	2,730	249,647,150	91,446	109,735	182,892	205,754
48 JEFFERSON	63,733	76,480	127,466	143,399	3,627	231,158,713	63,733	76,480	127,466	143,399
49 JOHNSON	70,158	84,190	140,316	157,856	1,897	133,089,744	70,158	84,190	140,316	157,856
50 KEARNEY	101,250	121,500	202,500	227,813	2,796	283,094,085	101,250	121,500	202,500	227,813
51 KEITH	86,253	103,504	172,506	194,069	4,338	374,164,085	86,253	103,504	172,506	194,069
52 KEYA PAHA	40,010	48,012	80,020	90,023	526	21,045,190	40,010	50,000	95,000	110,000
53 KIMBALL	61,539	73,847	123,078	138,463	1,845	113,539,291	61,539	73,847	123,078	138,463
54 KNOX	54,323	65,188	108,646	122,227	3,626	196,974,520	54,323	65,188	108,646	122,227
55 LANCASTER	163,457	196,148	326,914	367,778	90,246	14,751,309,100	163,457	196,148	326,914	367,778
56 LINCOLN	103,313	123,976	206,626	232,454	13,761	1,421,693,320	103,313	123,976	206,626	232,454
57 LOGAN	68,280	81,936	136,560	153,630	350	23,898,114	68,280	81,936	136,560	153,630
58 LOUP	68,461	82,153	136,922	154,037	455	31,149,560	68,461	82,153	136,922	154,037
59 MADISON	107,255	128,706	214,510	241,324	11,817	1,267,436,913	107,255	128,706	214,510	241,324
60 MCPHERSON	58,479	70,175	116,958	131,578	189	11,052,443	58,479	70,175	116,958	131,578
61 MERRICK	90,109	108,131	180,218	202,745	3,517	316,913,244	90,109	108,131	180,218	202,745
62 MORRILL	62,032	74,438	124,064	139,572	2,375	147,326,367	62,032	74,438	124,064	139,572
63 NANCE	66,274	79,529	132,548	149,117	1,653	109,551,228	66,274	79,529	132,548	149,117
64 NEMAHA	71,587	85,904	143,174	161,071	3,043	217,839,505	71,587	85,904	143,174	161,071
65 NUCKOLLS	44,332	53,198	88,664	99,747	2,359	104,579,380	44,332	53,198	95,000	110,000
66 OTOE	104,494	125,393	208,988	235,112	6,335	661,966,950	104,494	125,393	208,988	235,112
67 PAWNEE	42,609	51,131	85,218	95,870	1,499	63,870,675	42,609	51,131	95,000	110,000
68 PERKINS	83,524	100,229	167,048	187,929	1,283	107,161,554	83,524	100,229	167,048	187,929
69 PHELPS	104,349	125,219	208,698	234,785	3,793	395,794,928	104,349	125,219	208,698	234,785
70 PIERCE	91,396	109,675	182,792	205,641	2,470	225,748,055	91,396	109,675	182,792	205,641
71 PLATTE	129,861	155,833	259,722	292,187	11,832	1,536,514,875	129,861	155,833	259,722	292,187
72 POLK	90,051	108,061	180,102	202,615	2,248	202,434,010	90,051	108,061	180,102	202,615
73 RED WILLOW	75,395	90,474	150,790	169,639	4,543	342,521,293	75,395	90,474	150,790	169,639
74 RICHARDSON	49,130	58,956	98,260	110,543	4,048	198,877,682	49,130	58,956	98,260	110,543
75 ROCK	46,240	55,488	92,480	104,040	858	39,674,085	46,240	55,488	95,000	110,000
76 SALINE	85,269	102,323	170,538	191,855	5,156	439,649,175	85,269	102,323	170,538	191,855
77 SARPY	172,828	207,394	345,656	388,863	51,663	8,928,836,136	172,828	207,394	345,656	388,863
78 SAUNDERS	144,720	173,664	289,440	325,620	8,605	1,245,318,650	144,720	173,664	289,440	325,620
79 SCOTTS BLUFF	94,293	113,152	188,586	212,159	14,042	1,324,067,034	94,293	113,152	188,586	212,159
80 SEWARD	141,881	170,257	283,762	319,232	6,025	854,835,596	141,881	170,257	283,762	319,232
81 SHERIDAN	46,830	56,196	93,660	105,368	2,630	123,163,269	46,830	56,196	95,000	110,000
82 SHERMAN	56,637	67,964	113,274	127,433	1,479	83,766,830	56,637	67,964	113,274	127,433
83 SIOUX	57,751	69,301	115,502	129,940	747	43,140,295	57,751	69,301	115,502	129,940
84 STANTON	98,037	117,644	196,074	220,583	2,392	234,504,730	98,037	117,644	196,074	220,583
85 THAYER	57,507	69,008	115,014	129,391	2,691	154,750,829	57,507	69,008	115,014	129,391
86 THOMAS	66,303	79,564	132,606	149,182	407	26,985,471	66,303	79,564	132,606	149,182
87 THURSTON	58,246	69,895	116,492	131,054	1,582	92,144,465	58,246	69,895	116,492	131,054
88 VALLEY	68,582	82,298	137,164	154,310	1,855	127,219,650	68,582	82,298	137,164	154,310
89 WASHINGTON	160,670	192,804	321,340	361,508	7,252	1,165,177,430	160,670	192,804	321,340	361,508
90 WAYNE	102,833	123,400	205,666	231,374	3,087	317,445,140	102,833	123,400	205,666	231,374
91 WEBSTER	47,401	56,881	94,802	106,652	1,765	83,662,145	47,401	56,881	95,000	110,000
92 WHEELER	40,317	48,380	80,634	90,713	535	21,569,474	40,317	50,000	95,000	110,000
93 YORK	105,841	127,009	211,682	238,142	5,129	542,857,891	105,841	127,009	211,682	238,142
<b>STATE TOTALS</b>					<b>633,969</b>	<b>79,441,651,240</b>				

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