

**Table 26D 2016 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	104,890	125,868	209,780	236,003	11,143	1,168,787,745	104,890	125,868	209,780	236,003
2 ANTELOPE	71,073	85,288	142,146	159,914	3,019	214,569,345	71,073	85,288	142,146	159,914
3 ARTHUR	54,839	65,807	109,678	123,388	201	11,022,735	54,839	65,807	109,678	123,388
4 BANNER	76,851	92,221	153,702	172,915	311	23,900,586	76,851	92,221	153,702	172,915
5 BLAINE	45,487	54,584	90,974	102,346	249	11,326,266	45,487	54,584	95,000	110,000
6 BOONE	95,497	114,596	190,994	214,868	2,504	239,125,065	95,497	114,596	190,994	214,868
7 BOX BUTTE	84,665	101,598	169,330	190,496	4,434	375,404,569	84,665	101,598	169,330	190,496
8 BOYD	30,837	37,004	61,674	69,383	1,171	36,109,705	40,000	50,000	95,000	110,000
9 BROWN	55,984	67,181	111,968	125,964	1,661	92,989,689	55,984	67,181	111,968	125,964
10 BUFFALO	151,024	181,229	302,048	339,804	15,697	2,370,620,415	151,024	181,229	302,048	339,804
11 BURT	76,441	91,729	152,882	171,992	3,196	244,306,424	76,441	91,729	152,882	171,992
12 BUTLER	85,780	102,936	171,560	193,005	3,568	306,063,940	85,780	102,936	171,560	193,005
13 CASS	145,647	174,776	291,294	327,706	10,878	1,584,351,481	145,647	174,776	291,294	327,706
14 CEDAR	91,830	110,196	183,660	206,618	3,514	322,692,105	91,830	110,196	183,660	206,618
15 CHASE	95,048	114,058	190,096	213,858	1,798	170,896,780	95,048	114,058	190,096	213,858
16 CHERRY	78,875	94,650	157,750	177,469	2,571	202,788,373	78,875	94,650	157,750	177,469
17 CHEYENNE	111,256	133,507	222,512	250,326	4,087	454,704,306	111,256	133,507	222,512	250,326
18 CLAY	74,998	89,998	149,996	168,746	3,022	226,644,780	74,998	89,998	149,996	168,746
19 COLFAX	81,296	97,555	162,592	182,916	3,666	298,030,895	81,296	97,555	162,592	182,916
20 CUMING	85,752	102,902	171,504	192,942	3,693	316,682,495	85,752	102,902	171,504	192,942
21 CUSTER	75,524	90,629	151,048	169,929	4,812	363,423,392	75,524	90,629	151,048	169,929
22 DAKOTA	95,712	114,854	191,424	215,352	6,046	578,674,679	95,712	114,854	191,424	215,352
23 DAWES	83,852	100,622	167,704	188,667	3,469	290,883,560	83,852	100,622	167,704	188,667
24 DAWSON	96,705	116,046	193,410	217,586	8,935	864,056,347	96,705	116,046	193,410	217,586
25 DEUEL	54,740	65,688	109,480	123,165	976	53,426,371	54,740	65,688	109,480	123,165
26 DIXON	72,383	86,860	144,766	162,862	2,372	171,693,660	72,383	86,860	144,766	162,862
27 DODGE	104,178	125,014	208,356	234,401	13,549	1,411,501,840	104,178	125,014	208,356	234,401
28 DOUGLAS	156,403	187,684	312,806	351,907	152,265	23,814,664,960	156,403	187,684	312,806	351,907
29 DUNDY	49,587	59,504	99,174	111,571	1,076	53,355,691	49,587	59,504	99,174	111,571
30 FILLMORE	74,717	89,660	149,434	168,113	2,654	198,299,045	74,717	89,660	149,434	168,113
31 FRANKLIN	52,709	63,251	105,418	118,595	1,702	89,711,375	52,709	63,251	105,418	118,595
32 FRONTIER	74,332	89,198	148,664	167,247	1,159	86,150,973	74,332	89,198	148,664	167,247
33 FURNAS	55,898	67,078	111,796	125,771	2,496	139,522,555	55,898	67,078	111,796	125,771
34 GAGE	92,457	110,948	184,914	208,028	9,041	835,906,380	92,457	110,948	184,914	208,028
35 GARDEN	54,881	65,857	109,762	123,482	1,206	66,186,630	54,881	65,857	109,762	123,482
36 GARFIELD	81,099	97,319	162,198	182,473	907	73,556,625	81,099	97,319	162,198	182,473
37 GOSPER	128,770	154,524	257,540	289,733	1,179	151,820,249	128,770	154,524	257,540	289,733
38 GRANT	49,865	59,838	99,730	112,196	330	16,455,347	49,865	59,838	99,730	112,196
39 GREELEY	52,754	63,305	105,508	118,697	1,154	60,878,205	52,754	63,305	105,508	118,697
40 HALL	119,781	143,737	239,562	269,507	18,876	2,260,980,125	119,781	143,737	239,562	269,507
41 HAMILTON	122,956	147,547	245,912	276,651	3,811	468,584,107	122,956	147,547	245,912	276,651
42 HARLAN	72,521	87,025	145,042	163,172	1,825	132,350,279	72,521	87,025	145,042	163,172
43 HAYES	55,668	66,802	111,336	125,253	495	27,555,780	55,668	66,802	111,336	125,253
44 HITCHCOCK	50,930	61,116	101,860	114,593	1,654	84,238,609	50,930	61,116	101,860	114,593
45 HOLT	70,919	85,103	141,838	159,568	4,863	344,880,662	70,919	85,103	141,838	159,568

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 2016 relies on income data from 2015; 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 2016 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	39,553	47,464	79,106	88,994	357	14,120,436	40,000	50,000	95,000	110,000
47 HOWARD	93,187	111,824	186,374	209,671	2,747	255,985,308	93,187	111,824	186,374	209,671
48 JEFFERSON	67,043	80,452	134,086	150,847	3,625	243,029,208	67,043	80,452	134,086	150,847
49 JOHNSON	72,887	87,464	145,774	163,996	1,888	137,610,091	72,887	87,464	145,774	163,996
50 KEARNEY	107,617	129,140	215,234	242,138	2,802	301,543,825	107,617	129,140	215,234	242,138
51 KEITH	95,937	115,124	191,874	215,858	4,349	417,227,950	95,937	115,124	191,874	215,858
52 KEYA PAHA	41,994	50,393	83,988	94,487	526	22,088,800	41,994	50,393	95,000	110,000
53 KIMBALL	64,056	76,867	128,112	144,126	1,834	117,479,477	64,056	76,867	128,112	144,126
54 KNOX	58,020	69,624	116,040	130,545	3,625	210,321,035	58,020	69,624	116,040	130,545
55 LANCASTER	165,033	198,040	330,066	371,324	91,173	15,046,508,900	165,033	198,040	330,066	371,324
56 LINCOLN	104,147	124,976	208,294	234,331	13,750	1,432,018,290	104,147	124,976	208,294	234,331
57 LOGAN	67,986	81,583	135,972	152,969	345	23,455,298	67,986	81,583	135,972	152,969
58 LOUP	71,115	85,338	142,230	160,009	462	32,855,220	71,115	85,338	142,230	160,009
59 MADISON	114,786	137,743	229,572	258,269	11,875	1,363,088,332	114,786	137,743	229,572	258,269
60 MCPHERSON	67,203	80,644	134,406	151,207	186	12,499,794	67,203	80,644	134,406	151,207
61 MERRICK	94,423	113,308	188,846	212,452	3,518	332,178,642	94,423	113,308	188,846	212,452
62 MORRILL	65,220	78,264	130,440	146,745	2,377	155,028,215	65,220	78,264	130,440	146,745
63 NANCE	68,420	82,104	136,840	153,945	1,643	112,413,413	68,420	82,104	136,840	153,945
64 NEMAHA	75,857	91,028	151,714	170,678	2,996	227,266,543	75,857	91,028	151,714	170,678
65 NUCKOLLS	45,237	54,284	90,474	101,783	2,358	106,669,110	45,237	54,284	95,000	110,000
66 OTOE	106,780	128,136	213,560	240,255	6,342	677,197,770	106,780	128,136	213,560	240,255
67 PAWNEE	43,080	51,696	86,160	96,930	1,504	64,791,880	43,080	51,696	95,000	110,000
68 PERKINS	85,441	102,529	170,882	192,242	1,293	110,474,956	85,441	102,529	170,882	192,242
69 PHELPS	109,532	131,438	219,064	246,447	3,783	414,359,608	109,532	131,438	219,064	246,447
70 PIERCE	94,965	113,958	189,930	213,671	2,469	234,468,920	94,965	113,958	189,930	213,671
71 PLATTE	132,527	159,032	265,054	298,186	11,897	1,576,677,855	132,527	159,032	265,054	298,186
72 POLK	91,948	110,338	183,896	206,883	2,257	207,526,065	91,948	110,338	183,896	206,883
73 RED WILLOW	79,759	95,711	159,518	179,458	4,531	361,388,251	79,759	95,711	159,518	179,458
74 RICHARDSON	51,156	61,387	102,312	115,101	4,027	206,005,641	51,156	61,387	102,312	115,101
75 ROCK	48,024	57,629	96,048	108,054	854	41,012,835	48,024	57,629	96,048	110,000
76 SALINE	87,705	105,246	175,410	197,336	5,153	451,941,560	87,705	105,246	175,410	197,336
77 SARPY	179,125	214,950	358,250	403,031	52,473	9,399,214,511	179,125	214,950	358,250	403,031
78 SAUNDERS	148,980	178,776	297,960	335,205	8,654	1,289,274,360	148,980	178,776	297,960	335,205
79 SCOTTS BLUFF	97,618	117,142	195,236	219,641	14,061	1,372,608,820	97,618	117,142	195,236	219,641
80 SEWARD	144,135	172,962	288,270	324,304	6,067	874,467,484	144,135	172,962	288,270	324,304
81 SHERIDAN	51,783	62,140	103,566	116,512	2,632	136,292,245	51,783	62,140	103,566	116,512
82 SHERMAN	65,342	78,410	130,684	147,020	1,465	95,725,905	65,342	78,410	130,684	147,020
83 SIOUX	61,097	73,316	122,194	137,468	748	45,700,629	61,097	73,316	122,194	137,468
84 STANTON	101,575	121,890	203,150	228,544	2,411	244,896,290	101,575	121,890	203,150	228,544
85 THAYER	62,451	74,941	124,902	140,515	2,677	167,182,408	62,451	74,941	124,902	140,515
86 THOMAS	69,338	83,206	138,676	156,011	411	28,497,992	69,338	83,206	138,676	156,011
87 THURSTON	60,432	72,518	120,864	135,972	1,593	96,267,675	60,432	72,518	120,864	135,972
88 VALLEY	75,261	90,313	150,522	169,337	1,817	136,749,310	75,261	90,313	150,522	169,337
89 WASHINGTON	172,911	207,493	345,822	389,050	7,330	1,267,436,970	172,911	207,493	345,822	389,050
90 WAYNE	109,039	130,847	218,078	245,338	3,083	336,167,915	109,039	130,847	218,078	245,338
91 WEBSTER	52,214	62,657	104,428	117,482	1,775	92,679,950	52,214	62,657	104,428	117,482
92 WHEELER	45,358	54,430	90,716	102,056	536	24,311,919	45,358	54,430	95,000	110,000
93 YORK	108,878	130,654	217,756	244,976	5,263	573,024,994	108,878	130,654	217,756	244,976
<b>STATE TOTALS</b>					<b>636,777</b>	<b>82,399,507,750</b>	<b>129,401</b>			

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