

Table 26D 2018 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	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	113,808	136,570	227,616	256,068	11,199	1,274,539,340	113,808	136,570	227,616	256,068
2 ANTELOPE	78,921	94,705	157,842	177,572	3,019	238,263,960	78,921	94,705	157,842	177,572
3 ARTHUR	58,519	70,223	117,038	131,668	209	12,230,568	58,519	70,223	117,038	131,668
4 BANNER	78,026	93,631	156,052	175,559	314	24,500,217	78,026	93,631	156,052	175,559
5 BLAINE	47,032	56,438	94,064	105,822	249	11,711,027	47,032	56,438	95,000	110,000
6 BOONE	105,011	126,013	210,022	236,275	2,493	261,791,860	105,011	126,013	210,022	236,275
7 BOX BUTTE	95,737	114,884	191,474	215,408	4,452	426,220,873	95,737	114,884	191,474	215,408
8 BOYD	34,997	41,996	69,994	78,743	1,160	40,596,440	40,000	50,000	95,000	110,000
9 BROWN	61,272	73,526	122,544	137,862	1,658	101,588,569	61,272	73,526	122,544	137,862
10 BUFFALO	167,686	201,223	335,372	377,294	15,887	2,664,031,320	167,686	201,223	335,372	377,294
11 BURT	84,730	101,676	169,460	190,643	3,170	268,592,636	84,730	101,676	169,460	190,643
12 BUTLER	90,911	109,093	181,822	204,550	3,577	325,189,875	90,911	109,093	181,822	204,550
13 CASS	158,286	189,943	316,572	356,144	11,078	1,753,497,520	158,286	189,943	316,572	356,144
14 CEDAR	97,775	117,330	195,550	219,994	3,514	343,580,095	97,775	117,330	195,550	219,994
15 CHASE	106,097	127,316	212,194	238,718	1,807	191,717,074	106,097	127,316	212,194	238,718
16 CHERRY	91,477	109,772	182,954	205,823	2,601	237,932,507	91,477	109,772	182,954	205,823
17 CHEYENNE	98,914	118,697	197,828	222,557	4,221	417,514,199	98,914	118,697	197,828	222,557
18 CLAY	81,475	97,770	162,950	183,319	2,996	244,098,035	81,475	97,770	162,950	183,319
19 COLFAX	89,449	107,339	178,898	201,260	3,677	328,905,780	89,449	107,339	178,898	201,260
20 CUMING	97,432	116,918	194,864	219,222	3,685	359,037,950	97,432	116,918	194,864	219,222
21 CUSTER	88,725	106,470	177,450	199,631	4,734	420,026,440	88,725	106,470	177,450	199,631
22 DAKOTA	113,691	136,429	227,382	255,805	6,118	695,563,760	113,691	136,429	227,382	255,805
23 DAWES	92,645	111,174	185,290	208,451	3,473	321,757,575	92,645	111,174	185,290	208,451
24 DAWSON	108,481	130,177	216,962	244,082	8,927	968,408,092	108,481	130,177	216,962	244,082
25 DEUEL	59,134	70,961	118,268	133,052	977	57,774,230	59,134	70,961	118,268	133,052
26 DIXON	78,506	94,207	157,012	176,639	2,359	185,195,310	78,506	94,207	157,012	176,639
27 DODGE	118,949	142,739	237,898	267,635	13,813	1,643,046,112	118,949	142,739	237,898	267,635
28 DOUGLAS	167,440	200,928	334,880	376,740	162,855	27,268,494,966	167,440	200,928	334,880	376,740
29 DUNDY	52,307	62,768	104,614	117,691	1,066	55,758,868	52,307	62,768	104,614	117,691
30 FILLMORE	81,191	97,429	162,382	182,680	2,646	214,831,315	81,191	97,429	162,382	182,680
31 FRANKLIN	54,288	65,146	108,576	122,148	1,691	91,800,640	54,288	65,146	108,576	122,148
32 FRONTIER	78,994	94,793	157,988	177,737	1,212	95,740,680	78,994	94,793	157,988	177,737
33 FURNAS	57,770	69,324	115,540	129,983	2,480	143,269,465	57,770	69,324	115,540	129,983
34 GAGE	96,357	115,628	192,714	216,803	9,092	876,075,355	96,357	115,628	192,714	216,803
35 GARDEN	56,578	67,894	113,156	127,301	1,206	68,232,471	56,578	67,894	113,156	127,301
36 GARFIELD	90,343	108,412	180,686	203,272	954	86,187,259	90,343	108,412	180,686	203,272
37 GOSPER	141,726	170,071	283,452	318,884	1,186	168,086,989	141,726	170,071	283,452	318,884
38 GRANT	55,915	67,098	111,830	125,809	335	18,731,507	55,915	67,098	111,830	125,809
39 GREELEY	57,026	68,431	114,052	128,309	1,154	65,808,500	57,026	68,431	114,052	128,309
40 HALL	129,416	155,299	258,832	291,186	19,041	2,464,217,366	129,416	155,299	258,832	291,186
41 HAMILTON	134,840	161,808	269,680	303,390	3,840	517,784,500	134,840	161,808	269,680	303,390
42 HARLAN	78,086	93,703	156,172	175,694	1,911	149,221,851	78,086	93,703	156,172	175,694
43 HAYES	55,412	66,494	110,824	124,677	494	27,373,745	55,412	66,494	110,824	124,677
44 HITCHCOCK	57,553	69,064	115,106	129,494	1,454	83,681,480	57,553	69,064	115,106	129,494
45 HOLT	78,473	94,168	156,946	176,564	4,835	379,419,303	78,473	94,168	156,946	176,564

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 2018 relies on income data from 2017; 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 2018 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	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	46,317	55,580	92,634	104,213	376	17,415,175	46,317	55,580	95,000	110,000
47 HOWARD	113,115	135,738	226,230	254,509	2,768	313,102,587	113,115	135,738	226,230	254,509
48 JEFFERSON	71,582	85,898	143,164	161,060	3,595	257,337,803	71,582	85,898	143,164	161,060
49 JOHNSON	80,975	97,170	161,950	182,194	1,998	161,787,569	80,975	97,170	161,950	182,194
50 KEARNEY	125,195	150,234	250,390	281,689	2,824	353,550,790	125,195	150,234	250,390	281,689
51 KEITH	104,863	125,836	209,726	235,942	4,362	457,410,230	104,863	125,836	209,726	235,942
52 KEYA PAHA	50,456	60,547	100,912	113,526	520	26,237,240	50,456	60,547	100,912	113,526
53 KIMBALL	67,826	81,391	135,652	152,609	1,853	125,681,525	67,826	81,391	135,652	152,609
54 KNOX	61,917	74,300	123,834	139,313	3,628	224,634,820	61,917	74,300	123,834	139,313
55 LANCASTER	184,811	221,773	369,622	415,825	93,404	17,262,103,300	184,811	221,773	369,622	415,825
56 LINCOLN	112,591	135,109	225,182	253,330	13,757	1,548,918,030	112,591	135,109	225,182	253,330
57 LOGAN	70,954	85,145	141,908	159,647	358	25,401,689	70,954	85,145	141,908	159,647
58 LOUP	79,123	94,948	158,246	178,027	476	37,662,395	79,123	94,948	158,246	178,027
59 MADISON	131,567	157,880	263,134	296,026	11,945	1,571,563,827	131,567	157,880	263,134	296,026
60 MCPHERSON	65,176	78,211	130,352	146,646	209	13,621,802	65,176	78,211	130,352	146,646
61 MERRICK	105,844	127,013	211,688	238,149	3,501	370,559,166	105,844	127,013	211,688	238,149
62 MORRILL	67,763	81,316	135,526	152,467	2,371	160,665,781	67,763	81,316	135,526	152,467
63 NANCE	77,887	93,464	155,774	175,246	1,649	128,435,925	77,887	93,464	155,774	175,246
64 NEMAHA	79,330	95,196	158,660	178,493	3,067	243,305,769	79,330	95,196	158,660	178,493
65 NUCKOLLS	48,233	57,880	96,466	108,524	2,323	112,045,855	48,233	57,880	96,466	110,000
66 OTOE	113,182	135,818	226,364	254,660	6,398	724,136,492	113,182	135,818	226,364	254,660
67 PAWNEE	46,494	55,793	92,988	104,612	1,491	69,322,185	46,494	55,793	95,000	110,000
68 PERKINS	89,270	107,124	178,540	200,858	1,283	114,533,071	89,270	107,124	178,540	200,858
69 PHELPS	109,764	131,717	219,528	246,969	3,763	413,043,647	109,764	131,717	219,528	246,969
70 PIERCE	107,955	129,546	215,910	242,899	3,025	326,565,285	107,955	129,546	215,910	242,899
71 PLATTE	146,015	175,218	292,030	328,534	12,029	1,756,416,503	146,015	175,218	292,030	328,534
72 POLK	94,198	113,038	188,396	211,946	2,351	221,460,310	94,198	113,038	188,396	211,946
73 RED WILLOW	87,554	105,065	175,108	196,997	4,521	395,833,643	87,554	105,065	175,108	196,997
74 RICHARDSON	53,322	63,986	106,644	119,975	4,006	213,608,243	53,322	63,986	106,644	119,975
75 ROCK	51,171	61,405	102,342	115,135	846	43,290,750	51,171	61,405	102,342	115,135
76 SALINE	95,997	115,196	191,994	215,993	5,177	496,974,420	95,997	115,196	191,994	215,993
77 SARPY	198,251	237,901	396,502	446,065	54,327	10,770,355,626	198,251	237,901	396,502	446,065
78 SAUNDERS	170,129	204,155	340,258	382,790	8,888	1,512,109,538	170,129	204,155	340,258	382,790
79 SCOTTS BLUFF	101,513	121,816	203,026	228,404	14,128	1,434,180,172	101,513	121,816	203,026	228,404
80 SEWARD	157,054	188,465	314,108	353,372	6,290	987,869,862	157,054	188,465	314,108	353,372
81 SHERIDAN	56,962	68,354	113,924	128,165	2,616	149,012,903	56,962	68,354	113,924	128,165
82 SHERMAN	72,207	86,648	144,414	162,466	1,507	108,816,595	72,207	86,648	144,414	162,466
83 SIOUX	67,225	80,670	134,450	151,256	758	50,956,464	67,225	80,670	134,450	151,256
84 STANTON	121,087	145,304	242,174	272,446	2,417	292,668,260	121,087	145,304	242,174	272,446
85 THAYER	67,875	81,450	135,750	152,719	2,634	178,782,983	67,875	81,450	135,750	152,719
86 THOMAS	68,229	81,875	136,458	153,515	420	28,656,081	68,229	81,875	136,458	153,515
87 THURSTON	70,360	84,432	140,720	158,310	1,585	111,520,046	70,360	84,432	140,720	158,310
88 VALLEY	78,115	93,738	156,230	175,759	1,797	140,372,130	78,115	93,738	156,230	175,759
89 WASHINGTON	190,303	228,364	380,606	428,182	7,461	1,419,849,145	190,303	228,364	380,606	428,182
90 WAYNE	114,226	137,071	228,452	257,009	3,097	353,758,410	114,226	137,071	228,452	257,009
91 WEBSTER	54,173	65,008	108,346	121,889	1,818	98,486,720	54,173	65,008	108,346	121,889
92 WHEELER	52,833	63,400	105,666	118,874	537	28,371,399	52,833	63,400	105,666	118,874
93 YORK	115,757	138,908	231,514	260,453	5,409	626,130,317	115,757	138,908	231,514	260,453
STATE TOTALS					654,382	93,070,550,102	142,227			

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