

**Nebraska Department of Revenue, Property Assessment Division**  
**2022 to 2023 Real Property Value Percentage Change by County as of 4-7-2023**

| County       | Residential & Recreational & AgResid % change | Resid & Rec & AgResid % change excl. growth | Commercial & Industrial % change | Commercial & Industrial % change excl. growth | AgOutbldg & FarmsiteLand % change | AgOutbldg & FarmsiteLand % change excl. growth | Total Agricultural Land % change | Total Real Property % change | Total Real Property % change excl. growth |
|--------------|---|---|----------------------------------|---|-----------------------------------|--|----------------------------------|------------------------------|---|
| 1 Adams      | 13.01%  | 11.56%                                      | 3.54%                            | 1.24%   | 16.48%                            | 9.63%  | 9.47%                            | 10.27%                       | 9.17%                                     |
| 2 Antelope   | 13.50%  | 12.36%                                      | 3.22%                            | 2.13%   | 1.51%                             | -3.18%   | 5.32%                            | 6.12%                        | 5.68%                                     |
| 3 Arthur     | 0.73%   | -1.24%                                      | 1.42%                            | -0.10%  | 2.55%                             | 2.55%  | 0.00%                            | 0.12%                        | 0.00%                                     |
| 4 Banner     | 0.23%   | 0.04%                                       | 0.00%                            | 0.00%   | 1.47%                             | 1.40%  | 6.33%                            | 6.73%                        | 6.70%                                     |
| 5 Blaine     | 0.64%   | -0.30%                                      | 0.00%                            | 0.00%   | -0.01%                            | -0.01%   | -0.01%                           | 0.04%                        | -0.03%                                    |
| 6 Boone      | 23.59%  | 22.16%                                      | 8.55%                            | 8.55%   | 13.85%                            | 12.12%   | 0.94%                            | 5.12%                        | 4.84%                                     |
| 7 Box Butte  | 12.97%  | 12.74%                                      | 1.99%                            | 1.65%   | 0.57%                             | -0.70%   | 0.05%                            | 5.34%                        | 5.18%                                     |
| 8 Boyd       | 4.34%   | 1.98%                                       | 6.19%                            | 1.05%   | 5.22%                             | 0.25%  | 0.15%                            | 0.87%                        | 0.37%                                     |
| 9 Brown      | 9.03%   | 8.80%                                       | -6.40%                           | -6.92%  | 125.49%                           | 125.14%  | -7.53%                           | 2.78%                        | 2.69%                                     |
| 10 Buffalo   | 11.12%  | 9.73%                                       | 9.69%                            | 5.76%   | 13.18%                            | -0.43%   | 11.15%                           | 10.87%                       | 9.22%                                     |
| 11 Burt      | 25.79%  | 24.05%                                      | 17.71%                           | 13.27%  | 4.40%                             | 2.84%  | 13.95%                           | 16.11%                       | 15.56%                                    |
| 12 Butler    | 14.82%  | 13.35%                                      | 4.87%                            | 3.92%   | 1.50%                             | -1.04%   | 10.95%                           | 11.06%                       | 10.57%                                    |
| 13 Cass      | 3.76%   | 2.53%                                       | 8.52%                            | 4.89%   | -3.43%                            | -4.99%   | -0.02%                           | 2.75%                        | 1.76%                                     |
| 14 Cedar     | 4.75%   | 3.63%                                       | 5.01%                            | 1.73%   | 4.09%                             | -1.13%   | 8.20%                            | 7.31%                        | 6.82%                                     |
| 15 Chase     | 13.70%  | 12.99%                                      | 9.72%                            | 9.43%   | 20.03%                            | 18.38%   | 1.91%                            | 5.15%                        | 4.95%                                     |
| 16 Cherry    | 11.79%  | 10.35%                                      | 1.10%                            | -1.03%  | 4.17%                             | -0.42%   | 8.37%                            | 8.43%                        | 8.05%                                     |
| 17 Cheyenne  | 7.88%   | 7.39%                                       | 7.31%                            | 6.77%   | 22.53%                            | 22.53%   | 3.82%                            | 6.69%                        | 6.41%                                     |
| 18 Clay      | 19.18%  | 17.95%                                      | 9.01%                            | 6.00%   | 20.52%                            | 15.61%   | 4.28%                            | 7.21%                        | 6.73%                                     |
| 19 Colfax    | 22.93%  | 21.27%                                      | 13.07%                           | 8.57%   | 1.91%                             | -0.07%   | 10.97%                           | 13.90%                       | 13.08%                                    |
| 20 Cuming    | 17.51%  | 16.38%                                      | 17.35%                           | 15.85%  | 10.18%                            | 5.59%  | 4.73%                            | 8.23%                        | 7.69%                                     |
| 21 Custer    | 8.80%   | 8.27%                                       | 1.57%                            | -0.45%  | 6.93%                             | 3.75%  | -0.59%                           | 1.42%                        | 1.08%                                     |
| 22 Dakota    | 15.69%  | 14.57%                                      | 2.09%                            | -4.04%  | -0.48%                            | -2.21%   | 7.12%                            | 9.83%                        | 7.88%                                     |
| 23 Dawes     | 9.39%   | 8.65%                                       | 17.98%                           | 15.43%  | 0.62%                             | -4.10%   | 7.44%                            | 9.62%                        | 8.87%                                     |
| 24 Dawson    | 14.03%  | 12.45%                                      | 16.71%                           | 12.78%  | 22.38%                            | 18.87%   | 3.70%                            | 9.35%                        | 8.26%                                     |
| 25 Deuel     | 6.80%   | 6.22%                                       | 3.66%                            | -0.07%  | 11.32%                            | 11.32%   | 0.93%                            | 3.09%                        | 2.54%                                     |
| 26 Dixon     | 18.71%  | 16.89%                                      | 2.54%                            | 1.83%   | 6.51%                             | 0.85%  | 18.43%                           | 17.08%                       | 16.53%                                    |
| 27 Dodge     | 13.36%  | 12.14%                                      | 13.63%                           | 11.66%  | 21.10%                            | 15.23%   | 1.28%                            | 9.59%                        | 8.61%                                     |
| 28 Douglas   | 14.39%  | 12.65%                                      | 9.72%                            | 9.02%   | 92.35%                            | 87.67%   | 7.63%                            | 13.09%                       | 11.64%                                    |
| 29 Dundy     | 33.74%  | 33.01%                                      | 0.75%                            | 0.20%   | -0.18%                            | -0.53%   | 0.88%                            | 4.48%                        | 4.03%                                     |
| 30 Fillmore  | 5.51%   | 3.80%                                       | 2.93%                            | -3.93%  | 5.21%                             | 1.89%  | 4.23%                            | 4.35%                        | 3.67%                                     |
| 31 Franklin  | 38.31%  | 34.47%                                      | 1.11%                            | 0.79%   | 44.88%                            | 43.27%   | 2.44%                            | 8.10%                        | 7.59%                                     |
| 32 Frontier  | 31.15%  | 29.21%                                      | 10.68%                           | 0.18%   | 32.48%                            | 29.73%   | 8.01%                            | 12.88%                       | 12.19%                                    |
| 33 Furnas    | 34.11%  | 33.13%                                      | 3.76%                            | 3.73%   | 72.92%                            | 72.92%   | 7.93%                            | 15.37%                       | 15.18%                                    |
| 34 Gage      | 15.14%  | 13.59%                                      | 15.10%                           | 13.57%  | 3.26%                             | 3.26%  | 7.00%                            | 10.75%                       | 10.02%                                    |
| 35 Garden    | 6.10%   | 3.75%                                       | 2.88%                            | 0.58%   | 1.86%                             | 1.68%  | 3.87%                            | 4.14%                        | 3.79%                                     |
| 36 Garfield  | 17.41%  | 16.71%                                      | 27.62%                           | 16.55%  | 0.77%                             | -0.19%   | 4.72%                            | 8.87%                        | 8.18%                                     |
| 37 Gosper    | 15.28%  | 13.86%                                      | 7.09%                            | 6.86%   | 7.89%                             | 3.60%  | 7.35%                            | 9.43%                        | 9.00%                                     |
| 38 Grant     | 11.69%  | 11.69%                                      | -1.22%                           | -1.22%  | 0.00%                             | 0.00%  | 15.65%                           | 14.89%                       | 14.89%                                    |
| 39 Greeley   | 4.98%   | 3.07%                                       | 8.69%                            | 0.05%   | 10.65%                            | 8.12%  | 6.78%                            | 6.77%                        | 6.29%                                     |
| 40 Hall      | 18.67%  | 16.17%                                      | 9.02%                            | 2.59%   | 9.31%                             | 6.03%  | 2.94%                            | 12.97%                       | 10.00%                                    |
| 41 Hamilton  | 5.97%   | 3.11%                                       | 2.45%                            | 1.26%   | 9.85%                             | 7.90%  | 7.61%                            | 6.77%                        | 5.89%                                     |
| 42 Harlan    | 15.90%  | 14.05%                                      | 3.15%                            | -0.44%  | 8.79%                             | -4.33%   | 18.45%                           | 17.04%                       | 16.22%                                    |
| 43 Hayes     | 33.58%  | 32.68%                                      | 9.51%                            | 3.22%   | 8.69%                             | 8.27%  | 3.25%                            | 5.77%                        | 5.56%                                     |
| 44 Hitchcock | 14.64%  | 13.78%                                      | 0.57%                            | -0.02%  | 7.31%                             | 6.10%  | 5.80%                            | 9.04%                        | 8.51%                                     |
| 45 Holt      | 7.91%   | 6.76%                                       | 4.82%                            | 3.34%   | 2.60%                             | 1.34%  | 5.83%                            | 6.06%                        | 5.75%                                     |
| 46 Hooker    | 8.16%   | 3.90%                                       | 11.76%                           | 10.65%  | 24.13%                            | 6.51%  | 18.38%                           | 16.78%                       | 16.07%                                    |
| 47 Howard    | 9.14%   | 7.53%                                       | 0.50%                            | -0.45%  | 8.37%                             | 8.37%  | 4.73%                            | 6.06%                        | 5.52%                                     |
| 48 Jefferson | 1.48%   | 0.24%                                       | 10.90%                           | -2.91%  | 3.02%                             | -0.80%   | 12.73%                           | 9.76%                        | 8.49%                                     |
| 49 Johnson   | 14.16%  | 11.90%                                      | 4.29%                            | 1.49%   | 17.10%                            | 14.69%   | 0.35%                            | 4.05%                        | 3.38%                                     |
| 50 Kearney   | 5.59%   | 3.99%                                       | 1.36%                            | 0.51%   | 3.25%                             | 0.78%  | 13.54%                           | 10.59%                       | 10.07%                                    |
| 51 Keith     | 12.84%  | 10.45%                                      | 5.17%                            | 0.60%   | 14.66%                            | 9.20%  | 1.09%                            | 7.60%                        | 5.86%                                     |
| 52 Keya Paha | 7.08%   | 6.24%                                       | 0.11%                            | 0.11%   | 3.59%                             | -4.15%   | 18.30%                           | 17.00%                       | 16.74%                                    |
| 53 Kimball   | 16.00%  | 14.55%                                      | 16.22%                           | 0.67%   | 0.27%                             | -1.77%   | 3.88%                            | 9.98%                        | 7.11%                                     |

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|---------------------|---|---|----------------------------------|---|-----------------------------------|--|----------------------------------|------------------------------|---|
| 54 Knox             | 13.33%  | 11.05%                                      | 1.39%                            | 0.78%   | 4.85%                             | 4.85%  | 5.25%                            | 6.87%                        | 6.34%                                     |
| 55 Lancaster        | 26.06%  | 23.66%                                      | 20.23%                           | 15.96%  | -52.53%                           | -53.87%  | -0.69%                           | 22.93%                       | 20.16%                                    |
| 56 Lincoln          | 15.00%  | 14.14%                                      | 2.29%                            | 0.33%   | 14.05%                            | 12.81%   | 4.69%                            | 9.04%                        | 8.34%                                     |
| 57 Logan            | 2.18%   | -0.03%                                      | -0.02%                           | -0.02%  | 0.22%                             | 0.02%  | 4.15%                            | 3.89%                        | 3.69%                                     |
| 58 Loup             | 27.37%  | 24.10%                                      | 1.21%                            | 0.38%   | 117.68%                           | 116.44%  | 3.92%                            | 9.83%                        | 9.18%                                     |
| 59 Madison          | 10.42%  | 9.21%                                       | 5.56%                            | 1.85%   | 0.44%                             | -1.67%   | 14.23%                           | 10.61%                       | 9.33%                                     |
| 60 McPherson        | 22.71%  | 21.96%                                      | -2.09%                           | -2.09%  | 20.41%                            | 20.41%   | 1.67%                            | 2.75%                        | 2.72%                                     |
| 61 Merrick          | 8.37%   | 7.13%                                       | 2.02%                            | 1.00%   | 2.37%                             | -2.29%   | 2.45%                            | 4.32%                        | 3.70%                                     |
| 62 Morrill          | 19.90%  | 18.92%                                      | 34.57%                           | 34.57%  | 29.08%                            | 27.37%   | 2.56%                            | 10.01%                       | 9.71%                                     |
| 63 Nance            | 5.74%   | 4.13%                                       | 4.22%                            | 4.14%   | 0.27%                             | -0.47%   | 5.31%                            | 5.14%                        | 4.83%                                     |
| 64 Nemaha           | 18.39%  | 17.12%                                      | 1.70%                            | -1.14%  | 8.35%                             | 5.24%  | 14.53%                           | 14.93%                       | 14.42%                                    |
| 65 Nuckolls         | 12.93%  | 9.43%                                       | 2.46%                            | 1.61%   | 4.02%                             | 1.89%  | 2.06%                            | 3.44%                        | 2.91%                                     |
| 66 Otoe             | 24.24%  | 22.74%                                      | 11.32%                           | 9.63%   | 30.53%                            | 19.64%   | 7.05%                            | 14.50%                       | 13.64%                                    |
| 67 Pawnee           | 15.08%  | 13.89%                                      | 10.16%                           | 8.99%   | 8.96%                             | 5.93%  | 0.24%                            | 2.63%                        | 2.37%                                     |
| 68 Perkins          | 12.08%  | 9.78%                                       | 14.02%                           | -1.91%  | 5.25%                             | 4.46%  | 23.81%                           | 20.86%                       | 19.39%                                    |
| 69 Phelps           | 8.35%   | 7.57%                                       | 2.81%                            | 0.32%   | 3.42%                             | 0.25%  | 7.40%                            | 7.27%                        | 6.84%                                     |
| 70 Pierce           | 10.72%  | 9.47%                                       | 16.68%                           | 15.39%  | 12.74%                            | 7.49%  | 12.19%                           | 12.08%                       | 11.51%                                    |
| 71 Platte           | 12.11%  | 10.29%                                      | 8.43%                            | 6.42%   | 5.86%                             | 1.38%  | 4.38%                            | 8.34%                        | 7.13%                                     |
| 72 Polk             | 21.96%  | 19.78%                                      | -1.87%                           | -9.67%  | 0.90%                             | -1.87%   | 1.60%                            | 5.20%                        | 4.55%                                     |
| 73 Red Willow       | 10.72%  | 9.85%                                       | 18.59%                           | 15.52%  | 3.83%                             | 1.89%  | 6.01%                            | 9.69%                        | 8.89%                                     |
| 74 Richardson       | 19.50%  | 18.12%                                      | 19.23%                           | 13.91%  | 24.04%                            | 17.19%   | 13.86%                           | 15.64%                       | 14.98%                                    |
| 75 Rock             | 9.33%   | 7.99%                                       | 24.63%                           | 4.26%   | 11.53%                            | 0.95%  | 3.52%                            | 4.49%                        | 3.85%                                     |
| 76 Saline           | 16.85%  | 15.66%                                      | 3.21%                            | 2.97%   | -0.10%                            | -0.10%   | -1.94%                           | 4.15%                        | 3.78%                                     |
| 77 Sarpy            | 15.38%  | 12.29%                                      | 20.97%                           | 15.44%  | 10.05%                            | 10.05%   | -0.26%                           | 16.52%                       | 12.87%                                    |
| 78 Saunders         | 14.29%  | 10.43%                                      | 2.56%                            | 0.59%   | 17.38%                            | 14.48%   | 4.71%                            | 9.87%                        | 7.70%                                     |
| 79 ScottsBluff      | 26.56%  | 26.29%                                      | 3.70%                            | 2.43%   | 40.75%                            | 38.66%   | 10.65%                           | 19.58%                       | 19.12%                                    |
| 80 Seward           | 13.41%  | 11.63%                                      | 4.29%                            | 3.53%   | 6.54%                             | 1.10%  | 2.41%                            | 7.06%                        | 6.16%                                     |
| 81 Sheridan         | 30.94%  | 29.83%                                      | -6.27%                           | -7.81%  | 44.71%                            | 16.56%   | 5.46%                            | 10.71%                       | 9.71%                                     |
| 82 Sherman          | 7.27%   | 5.98%                                       | 1.93%                            | 0.47%   | 1.38%                             | 0.57%  | 0.00%                            | 1.59%                        | 1.26%                                     |
| 83 Sioux            | 3.53%   | 0.64%                                       | 6.70%                            | 6.60%   | 22.64%                            | 18.24%   | 3.25%                            | 3.86%                        | 3.47%                                     |
| 84 Stanton          | 16.03%  | 14.61%                                      | 4.08%                            | 2.94%   | 13.94%                            | 10.71%   | 5.92%                            | 8.80%                        | 8.26%                                     |
| 85 Thayer           | 9.18%   | 8.18%                                       | 2.87%                            | 1.46%   | 0.92%                             | -0.75%   | 10.43%                           | 9.64%                        | 9.38%                                     |
| 86 Thomas           | 4.88%   | 4.27%                                       | 2.52%                            | 1.45%   | -0.07%                            | -15.56%  | 8.99%                            | 8.07%                        | 7.72%                                     |
| 87 Thurston         | 16.60%  | 14.88%                                      | 5.85%                            | 2.76%   | 10.83%                            | 10.65%   | 9.95%                            | 10.91%                       | 10.55%                                    |
| 88 Valley           | 10.02%  | 9.11%                                       | 16.66%                           | 14.61%  | 6.12%                             | 1.62%  | 9.12%                            | 9.89%                        | 9.39%                                     |
| 89 Washington       | 15.42%  | 14.25%                                      | 27.93%                           | 2.52%   | 14.52%                            | 4.20%  | 12.74%                           | 16.54%                       | 12.04%                                    |
| 90 Wayne            | 11.03%  | 9.76%                                       | 5.76%                            | 4.97%   | -1.55%                            | -3.48%   | 14.02%                           | 12.29%                       | 11.88%                                    |
| 91 Webster          | 23.03%  | 21.80%                                      | 17.92%                           | 16.85%  | 0.62%                             | -0.12%   | 8.28%                            | 10.60%                       | 10.34%                                    |
| 92 Wheeler          | 6.82%   | 5.29%                                       | 3.34%                            | 3.34%   | 1.15%                             | 0.48%  | 14.38%                           | 13.08%                       | 12.92%                                    |
| 93 York             | 3.73%   | 2.57%                                       | 14.53%                           | 13.19%  | 2.99%                             | -1.40%   | 4.71%                            | 5.42%                        | 4.91%                                     |
| <b>State Totals</b> | <b>16.25%</b>                                 | <b>14.32%</b>                               | <b>12.66%</b>                    | <b>9.64%</b>                                  | <b>7.67%</b>                      | <b>4.32%</b>                                   | <b>6.26%</b>                     | <b>12.17%</b>                | <b>10.69%</b>                             |