

Table 24 Tax Equalization and Review Commission Levels of Value 2023

Cnty#/County Name	Residential Level of Value	Commercial Level of Value	Agricultural and Horticultural Land Not Subject to Special Valuation Level of Value	Special Value of Agricultural and Horticultural Land Subject to Special Value
1 Adams	93	96	69	
2 Antelope	98	100	70	
3 Arthur	100	100	71	
4 Banner	100	100	70	
5 Blaine	100	100	72	
6 Boone	95	99	70	
7 Box Butte	99	100	70	
8 Boyd	92	100	73	
9 Brown	94	100	NEI*	NEI*
10 Buffalo	93	98	75	75
11 Burt	95	96	73	
12 Butler	94	100	73	
13 Cass	92	96	75	75
14 Cedar	93	100	73	
15 Chase	98	100	70	
16 Cherry	96	97	73	
17 Cheyenne	92	92	70	
18 Clay	98	100	71	
19 Colfax	96	95	74	
20 Cuming	95	96	72	72
21 Custer	96	99	73	
22 Dakota	94	92	71	
23 Dawes	98	98	73	73
24 Dawson	93	100	71	71
25 Deuel	93	100	73	
26 Dixon	97	94	71	
27 Dodge	93	NEI*	73	
28 Douglas	94	93		72
29 Dundy	99	93	74	
30 Fillmore	95	94	74	
31 Franklin	92	100	73	
32 Frontier	97	100	72	
33 Furnas	98	100	73	
34 Gage	94	98	72	
35 Garden	95	100	72	72
36 Garfield	96	100	72	
37 Gosper	94	100	72	
38 Grant	96	100	75	
39 Greeley	94	100	74	
40 Hall	96	94	74	
41 Hamilton	94	98	71	
42 Harlan	96	100	73	
43 Hayes	94	100	71	

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44 Hitchcock	97	100	74	74
45 Holt	94	93	69	
46 Hooker	100	100	75	
47 Howard	95	98	73	
48 Jefferson	98	100	72	
49 Johnson	94	100	72	
50 Kearney	95	93	71	
51 Keith	92	93	72	72
52 Keya Paha	93	100	69	
53 Kimball	96	99	74	
54 Knox	94	96	71	
55 Lancaster	99	97	0	75
56 Lincoln	95	96	70	70
57 Logan	93	100	72	
58 Loup	96	100	75	
59 Madison	95	96	75	
60 McPherson	100	100	70	
61 Merrick	93	100	73	
62 Morrill	93	100	72	72
63 Nance	94	100	71	
64 Nemaha	97	100	71	
65 Nuckolls	99	100	75	
66 Otoe	93	100	73	
67 Pawnee	94	100	75	
68 Perkins	97	100	71	
69 Phelps	93	93	70	
70 Pierce	96	94	73	
71 Platte	95	97	74	74
72 Polk	94	100	74	
73 Red Willow	96	NEI*	69	
74 Richardson	94	100	72	
75 Rock	98	100	71	
76 Saline	94	98	71	
77 Sarpy	96	94	0	73
78 Saunders	92	97	71	71
79 Scotts Bluff	95	94	71	71
80 Seward	93	93	71	
81 Sheridan	100	100	69	
82 Sherman	96	100	69	
83 Sioux	100	100	72	
84 Stanton	98	100	74	
85 Thayer	97	100	73	
86 Thomas	93	100	74	
87 Thurston	95	100	70	
88 Valley	96	100	73	
89 Washington	93	94		75
90 Wayne	95	100	74	
91 Webster	100	100	74	
92 Wheeler	98	100	69	
93 York	97	99	70	

* NEI (Not Enough Information) represents a class of property with insufficient information to determine a level of value.