

**Table 26D 2023 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	169,228	203,074	338,456	380,763	11,363	1,922,933,932	169,228	203,074	338,456	380,763
2 ANTELOPE	119,279	143,135	238,558	268,378	3,114	371,434,390	119,279	143,135	238,558	268,378
3 ARTHUR	66,173	79,408	132,346	148,889	213	14,094,709	66,173	79,408	132,346	148,890
4 BANNER	91,175	109,410	182,350	205,144	316	28,811,135	91,175	109,410	182,350	205,144
5 BLAINE	69,308	83,170	138,616	155,943	296	20,515,024	69,308	83,170	138,616	155,943
6 BOONE	153,373	184,048	306,746	345,089	2,468	378,524,281	153,373	184,048	306,746	345,090
7 BOX BUTTE	122,015	146,418	244,030	274,534	4,428	540,278,871	122,015	146,418	244,030	274,534
8 BOYD	47,180	56,616	94,360	106,155	1,160	54,728,345	47,180	56,616	95,000	110,000
9 BROWN	102,013	122,416	204,026	229,529	1,639	167,197,991	102,013	122,416	204,026	229,530
10 BUFFALO	216,090	259,308	432,180	486,202	16,381	3,539,767,975	216,090	259,308	432,180	486,203
11 BURT	133,933	160,720	267,866	301,349	3,206	429,386,858	133,933	160,720	267,866	301,350
12 BUTLER	143,014	171,617	286,028	321,782	3,639	520,426,815	143,014	171,617	286,028	321,782
13 CASS	218,424	262,109	436,848	491,454	11,614	2,536,766,127	218,424	262,109	436,848	491,454
14 CEDAR	125,378	150,454	250,756	282,100	3,544	444,339,270	125,378	150,454	250,756	282,101
15 CHASE	141,240	169,488	282,480	317,790	1,874	264,682,179	141,240	169,488	282,480	317,790
16 CHERRY	114,649	137,579	229,298	257,960	2,708	310,469,373	114,649	137,579	229,298	257,961
17 CHEYENNE	116,009	139,211	232,018	261,020	4,218	489,323,124	116,009	139,211	232,018	261,021
18 CLAY	115,246	138,295	230,492	259,304	2,971	342,393,670	115,246	138,296	230,492	259,304
19 COLFAX	152,214	182,657	304,428	342,482	3,745	570,039,513	152,214	182,657	304,428	342,482
20 CUMING	164,530	197,436	329,060	370,192	3,703	609,254,040	164,530	197,436	329,060	370,193
21 CUSTER	104,851	125,821	209,702	235,915	5,265	552,036,268	104,851	125,822	209,702	235,915
22 DAKOTA	161,101	193,321	322,202	362,477	6,343	1,021,861,940	161,101	193,322	322,202	362,478
23 DAWES	119,834	143,801	239,668	269,626	3,504	419,896,870	119,834	143,801	239,668	269,627
24 DAWSON	136,201	163,441	272,402	306,452	8,745	1,191,074,233	136,201	163,442	272,402	306,453
25 DEUEL	86,395	103,674	172,790	194,389	954	82,420,019	86,395	103,674	172,790	194,389
26 DIXON	124,137	148,964	248,274	279,308	2,380	295,445,335	124,137	148,965	248,274	279,309
27 DODGE	177,761	213,313	355,522	399,962	14,043	2,496,287,508	177,761	213,314	355,522	399,963
28 DOUGLAS	253,990	304,788	507,980	571,478	167,185	42,463,278,200	253,990	304,788	507,980	571,478
29 DUNDY	96,341	115,609	192,682	216,767	1,077	103,758,462	96,341	115,610	192,682	216,768
30 FILLMORE	110,270	132,324	220,540	248,108	2,613	288,135,208	110,270	132,324	220,540	248,108
31 FRANKLIN	86,754	104,105	173,508	195,196	1,698	147,308,100	86,754	104,105	173,508	195,197
32 FRONTIER	120,560	144,672	241,120	271,260	1,213	146,238,465	120,560	144,672	241,120	271,260
33 FURNAS	96,347	115,616	192,694	216,781	2,441	235,181,445	96,347	115,617	192,694	216,781
34 GAGE	141,463	169,756	282,926	318,292	9,257	1,309,520,680	141,463	169,756	282,926	318,292
35 GARDEN	74,601	89,521	149,202	167,852	1,223	91,236,379	74,601	89,522	149,202	167,853
36 GARFIELD	132,339	158,807	264,678	297,763	979	129,559,686	132,339	158,807	264,678	297,763
37 GOSPER	215,872	259,046	431,744	485,712	1,178	254,296,375	215,872	259,047	431,744	485,712
38 GRANT	69,541	83,449	139,082	156,467	338	23,504,828	69,541	83,450	139,082	156,468
39 GREELEY	91,996	110,395	183,992	206,991	1,167	107,358,775	91,996	110,396	183,992	206,991
40 HALL	186,815	224,178	373,630	420,334	19,297	3,604,968,868	186,815	224,178	373,630	420,334
41 HAMILTON	181,583	217,900	363,166	408,562	3,937	714,890,785	181,583	217,900	363,166	408,562
42 HARLAN	118,024	141,629	236,048	265,554	1,822	215,038,358	118,024	141,629	236,048	265,554
43 HAYES	89,551	107,461	179,102	201,490	486	43,521,305	89,551	107,462	179,102	201,490
44 HITCHCOCK	94,882	113,858	189,764	213,484	1,453	137,862,985	94,882	113,859	189,764	213,485
45 HOLT	96,542	115,850	193,084	217,220	4,694	453,165,328	96,542	115,851	193,084	217,220

**Table 26D 2023 Homestead Exemption - Average Residential Value (continued)**

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	HOOVER	74,615	89,538	149,230	167,884	399	29,771,024	74,615	89,538	149,230	167,884
47	HOWARD	149,203	179,044	298,406	335,707	2,896	432,090,912	149,203	179,044	298,406	335,707
48	JEFFERSON	89,354	107,225	178,708	201,046	3,545	316,759,518	89,354	107,225	178,708	201,047
49	JOHNSON	112,237	134,684	224,474	252,533	1,992	223,575,091	112,237	134,685	224,474	252,534
50	KEARNEY	170,292	204,350	340,584	383,157	2,838	483,287,880	170,292	204,351	340,584	383,157
51	KEITH	178,893	214,672	357,786	402,509	5,094	911,277,960	178,893	214,672	357,786	402,510
52	KEYA PAHA	57,184	68,621	114,368	128,664	570	32,594,685	57,184	68,621	114,368	128,664
53	KIMBALL	95,685	114,822	191,370	215,291	1,855	177,494,790	95,685	114,822	191,370	215,292
54	KNOX	92,638	111,166	185,276	208,436	3,724	344,983,118	92,638	111,166	185,276	208,436
55	LANCASTER	281,614	337,937	563,228	633,632	99,147	27,921,132,600	281,614	337,937	563,228	633,632
56	LINCOLN	157,499	188,999	314,998	354,373	14,097	2,220,250,447	157,499	188,999	314,998	354,373
57	LOGAN	87,985	105,582	175,970	197,966	355	31,234,465	87,985	105,582	175,970	197,967
58	LOUP	138,333	166,000	276,666	311,249	505	69,857,970	138,333	166,000	276,666	311,250
59	MADISON	186,563	223,876	373,126	419,767	12,325	2,299,380,222	186,563	223,876	373,126	419,767
60	MCPHERSON	80,633	96,760	161,266	181,424	214	17,255,332	80,633	96,760	161,266	181,425
61	MERRICK	157,555	189,066	315,110	354,499	3,604	567,828,215	157,555	189,066	315,110	354,499
62	MORRILL	95,650	114,780	191,300	215,212	2,356	225,351,085	95,650	114,780	191,300	215,213
63	NANCE	105,378	126,454	210,756	237,100	1,629	171,660,055	105,378	126,454	210,756	237,101
64	NEMAHA	119,644	143,573	239,288	269,199	2,984	357,016,763	119,644	143,573	239,288	269,199
65	NUCKOLLS	60,907	73,088	121,814	137,041	2,287	139,292,840	60,907	73,089	121,814	137,041
66	OTOE	167,589	201,107	335,178	377,075	6,612	1,108,095,224	167,589	201,107	335,178	377,076
67	PAWNEE	65,843	79,012	131,686	148,147	1,464	96,392,765	65,843	79,012	131,686	148,147
68	PERKINS	133,440	160,128	266,880	300,240	1,347	179,743,653	133,440	160,128	266,880	300,240
69	PHELPS	149,877	179,852	299,754	337,223	3,794	568,630,099	149,877	179,853	299,754	337,224
70	PIERCE	170,419	204,503	340,838	383,443	3,153	537,329,195	170,419	204,503	340,838	383,443
71	PLATTE	214,812	257,774	429,624	483,327	12,359	2,654,852,555	214,812	257,775	429,624	483,327
72	POLK	147,513	177,016	295,026	331,904	2,424	357,571,467	147,513	177,016	295,026	331,905
73	RED WILLOW	127,652	153,182	255,304	287,217	4,574	583,879,542	127,652	153,183	255,304	287,217
74	RICHARDSON	77,059	92,471	154,118	173,383	4,037	311,086,020	77,059	92,471	154,118	173,383
75	ROCK	69,534	83,441	139,068	156,452	854	59,381,895	69,534	83,441	139,068	156,452
76	SALINE	148,214	177,857	296,428	333,482	5,304	786,122,310	148,214	177,857	296,428	333,482
77	SARPY	283,419	340,103	566,838	637,693	59,179	16,772,440,428	283,419	340,103	566,838	637,693
78	SAUNDERS	274,486	329,383	548,972	617,594	9,504	2,608,710,858	274,486	329,384	548,972	617,594
79	SCOTTS BLU	138,760	166,512	277,520	312,210	14,129	1,960,539,710	138,760	166,512	277,520	312,210
80	SEWARD	220,244	264,293	440,488	495,549	6,430	1,416,163,541	220,244	264,293	440,488	495,549
81	SHERIDAN	88,035	105,642	176,070	198,079	2,648	233,115,401	88,035	105,642	176,070	198,079
82	SHERMAN	106,576	127,891	213,152	239,796	1,509	160,821,915	106,576	127,892	213,152	239,796
83	SIOUX	70,872	85,046	141,744	159,462	760	53,862,340	70,872	85,047	141,744	159,462
84	STANTON	181,634	217,961	363,268	408,676	2,439	443,003,035	181,634	217,961	363,268	408,677
85	THAYER	102,833	123,400	205,666	231,374	2,631	270,551,672	102,833	123,400	205,666	231,375

**Table 26D 2023 Homestead Exemption - Average Residential Value (continued)**

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86 THOMAS	86,040	103,248	172,080	193,590	431	37,082,827	86,040	103,248	172,080	193,590
87 THURSTON	104,821	125,785	209,642	235,847	1,585	166,140,670	104,821	125,786	209,642	235,848
88 VALLEY	100,357	120,428	200,714	225,803	1,973	198,002,455	100,357	120,429	200,714	225,804
89 WASHINGTO	285,694	342,833	571,388	642,812	7,845	2,241,266,570	285,694	342,833	571,388	642,812
90 WAYNE	166,236	199,483	332,472	374,031	3,144	522,644,461	166,236	199,484	332,472	374,031
91 WEBSTER	98,141	117,769	196,282	220,817	1,758	172,530,725	98,141	117,770	196,282	220,818
92 WHEELER	93,947	112,736	187,894	211,381	570	53,549,550	93,947	112,737	187,894	211,381
93 YORK	145,084	174,101	290,168	326,439	5,346	775,618,848	145,084	174,101	290,168	326,439
<b>STATE TOTALS</b>					<b>676,111</b>	<b>142,384,438,730</b>	<b>12,259,215</b>			

- 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 2022 relies on income data from 2021; 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.