

**Table 26A 2022 vs. 2023 Homestead Exemptions & Tax Reimbursed**

County Number & Name	2022 # of Exemptions	2022 Exempt Value	2022 Tax Loss Reimbursed	2023 # of Exemptions	2023 Exempt Value	2023 Tax Loss Reimbursed	2022 vs. 2023 Net Change #of Exempt.	2022 vs. 2023 Net Change Exempt Value	2022 vs. 2023 Net Change Tax Loss	2022 vs. 2023 %Change Tax Loss
1 ADAMS	1,042	\$104,408,248	\$2,269,454.30	1,073	\$121,133,451	\$2,437,145.64	31	\$16,725,203	\$167,691.34	7.39%
2 ANTELOPE	263	16,870,270	292,298.32	290	21,814,760	359,464.36	27	4,944,490	67,166.04	22.98%
3 ARTHUR	20	848,186	11,750.72	15	624,961	8,800.92	-5	-223,225	-2,949.80	-25.10%
4 BANNER	27	1,594,100	23,977.78	19	1,137,276	16,724.90	-8	-456,824	-7,252.88	-30.25%
5 BLAINE	20	551,756	6,856.90	19	614,737	6,835.90	-1	62,981	-21.00	-0.31%
6 BOONE	213	16,340,155	195,973.36	213	20,000,680	228,579.50	0	3,660,525	32,606.14	16.64%
7 BOX BUTTE	392	27,735,774	515,417.96	400	33,212,911	608,423.42	8	5,477,137	93,005.46	18.04%
8 BOYD	95	3,658,295	54,936.76	89	3,478,050	55,704.68	-6	-180,245	767.92	1.40%
9 BROWN	157	9,864,296	140,892.26	162	11,174,977	165,117.78	5	1,310,681	24,225.52	17.19%
10 BUFFALO	1,233	166,878,911	3,049,003.80	1,318	201,414,046	3,565,182.82	85	34,535,135	516,179.02	16.93%
11 BURT	348	21,488,917	449,387.16	356	28,858,788	545,794.62	8	7,369,871	96,407.46	21.45%
12 BUTLER	308	22,514,225	339,198.56	313	27,272,140	402,214.92	5	4,757,915	63,016.36	18.58%
13 CASS	842	118,559,048	2,240,813.58	900	131,940,950	2,473,863.44	58	13,381,902	233,049.86	10.40%
14 CEDAR	338	23,964,590	369,748.32	334	25,638,775	383,392.30	-4	1,674,185	13,643.98	3.69%
15 CHASE	150	11,798,179	181,684.94	163	13,807,503	197,897.28	13	2,009,324	16,212.34	8.92%
16 CHERRY	177	12,736,066	149,971.38	185	14,664,222	160,446.84	8	1,928,156	10,475.46	6.98%
17 CHEYENNE	442	30,865,864	669,234.94	502	37,677,686	802,110.80	60	6,811,822	132,875.86	19.85%
18 CLAY	233	15,658,520	283,918.02	250	20,456,970	353,757.18	17	4,798,450	69,839.16	24.60%
19 COLFAX	264	22,664,840	389,791.72	294	34,133,827	569,529.60	30	11,468,987	179,737.34	46.11%
20 CUMING	324	27,727,680	366,961.46	328	32,940,575	405,393.52	4	5,212,895	38,432.06	10.47%
21 CUSTER	535	34,813,907	561,325.58	534	38,300,450	563,825.80	-1	3,486,543	2,500.22	0.45%
22 DAKOTA	420	43,617,864	831,652.52	439	53,272,515	939,165.30	19	9,654,651	107,512.78	12.93%
23 DAWES	297	23,060,237	426,398.04	304	25,071,077	456,109.60	7	2,010,840	29,711.56	6.97%
24 DAWSON	666	53,754,105	1,053,524.60	702	66,976,177	1,247,476.34	36	13,222,072	193,951.74	18.41%
25 DEUEL	116	6,334,199	112,563.84	130	7,853,941	133,294.58	14	1,519,742	20,730.74	18.42%
26 DIXON	213	13,978,042	235,860.38	216	16,554,738	253,289.62	3	2,576,696	17,429.24	7.39%
27 DODGE	1,231	139,664,931	2,551,549.82	1,287	169,401,336	2,958,580.24	56	29,736,405	407,030.42	15.95%
28 DOUGLAS	10,579	1,499,506,911	34,109,105.48	11,369	1,855,117,319	40,914,046.28	790	355,610,408	6,804,940.80	19.95%
29 DUNDY	58	2,158,042	27,672.84	64	3,840,014	47,938.44	6	1,681,972	20,265.60	73.23%
30 FILLMORE	209	14,239,625	237,397.34	202	14,878,000	242,045.74	-7	638,375	4,648.40	1.96%
31 FRANKLIN	151	6,463,936	115,504.90	186	9,144,265	151,286.04	35	2,680,329	35,781.14	30.98%
32 FRONTIER	123	8,130,245	127,061.22	123	9,680,135	143,403.96	0	1,549,890	16,342.74	12.86%
33 FURNAS	176	8,028,650	147,336.80	201	12,209,880	211,759.82	25	4,181,230	64,423.02	43.73%
34 GAGE	954	78,359,450	1,464,215.66	946	91,191,335	1,608,020.90	-8	12,831,885	143,805.24	9.82%
35 GARDEN	104	4,952,628	61,502.60	113	5,762,699	71,012.08	9	810,071	9,509.48	15.46%
36 GARFIELD	104	7,829,660	154,131.18	108	9,710,716	192,334.30	4	1,881,056	38,203.12	24.79%
37 GOSPER	78	9,313,327	119,572.96	86	12,183,505	142,688.94	8	2,870,178	23,115.98	19.33%
38 GRANT	29	766,174	9,015.94	31	954,632	10,120.58	2	188,458	1,104.64	12.25%
39 GREELEY	104	6,721,695	120,168.66	108	7,021,504	122,986.66	4	299,809	2,818.00	2.35%
40 HALL	1,604	183,857,202	3,752,132.02	1,724	236,883,950	4,412,430.16	120	53,026,748	660,298.14	17.60%
41 HAMILTON	314	33,597,455	499,942.52	316	36,031,110	503,735.72	2	2,433,655	3,793.20	0.76%
42 HARLAN	146	10,340,607	173,548.68	157	13,477,531	215,983.64	11	3,136,924	42,434.96	24.45%
43 HAYES	20	937,606	12,430.90	20	1,179,639	15,197.82	0	242,033	2,766.92	22.26%
44 HITCHCOCK	145	7,332,370	118,140.82	157	9,255,164	144,549.80	12	1,922,794	26,408.98	22.35%
45 HOLT	423	25,293,189	429,246.72	439	29,736,770	503,605.62	16	4,443,581	74,358.90	17.32%
46 HOOKER	40	1,670,231	18,533.62	46	1,936,797	19,826.32	6	266,566	1,292.70	6.97%
47 HOWARD	302	31,207,467	499,628.28	303	34,697,423	527,516.06	1	3,489,956	27,887.78	5.58%
48 JEFFERSON	399	21,181,463	426,035.10	416	23,099,296	441,382.70	17	1,917,833	15,347.60	3.60%
49 JOHNSON	174	11,088,330	201,693.74	165	12,195,599	216,914.82	-9	1,107,269	15,221.08	7.55%
50 KEARNEY	212	23,644,040	414,575.40	231	28,757,195	484,845.30	19	5,113,155	70,269.90	16.95%

**Table 26A 2022 vs. 2023 Homestead Exemptions & Tax Reimbursed (continued)**

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51 KEITH	402	38,629,385	587,800.54	442	50,645,225	694,160.56	40	12,015,840	106,360.02	18.09%
52 KEWA PAHA	27	1,497,515	16,407.78	29	1,798,105	17,000.96	2	300,590	593.18	3.62%
53 KIMBALL	173	11,017,255	223,794.44	190	14,799,880	279,990.06	17	3,782,625	56,195.62	25.11%
54 KNOX	393	22,021,345	349,731.56	407	26,145,260	397,115.14	14	4,123,915	47,383.58	13.55%
55 LANCASTER	6,403	961,093,668	18,799,523.06	7,251	1,365,250,713	23,910,610.14	848	404,157,045	5,111,087.08	27.19%
56 LINCOLN	1,176	106,238,385	2,039,206.56	1,236	130,287,951	2,363,188.92	60	24,049,566	323,982.36	15.89%
57 LOGAN	45	2,153,601	32,048.88	47	2,096,340	30,575.00	2	-57,261	-1,473.88	-4.60%
58 LOUP	22	1,330,750	16,982.62	27	2,070,820	24,728.82	5	740,070	7,746.20	45.61%
59 MADISON	963	111,999,225	2,125,652.26	1,052	138,918,623	2,486,486.40	89	26,919,398	360,834.14	16.98%
60 MCPHERSON	19	887,741	9,392.52	18	1,057,418	11,731.04	-1	169,677	2,338.52	24.90%
61 MERRICK	334	33,614,892	521,384.82	342	36,160,165	506,217.40	8	2,545,273	-15,167.42	-2.91%
62 MORRILL	122	11,338,253	225,008.70	247	15,520,762	281,093.74	125	4,182,509	56,085.04	24.93%
63 NANCE	124	8,377,835	149,489.00	150	10,980,095	184,440.14	26	2,602,260	34,951.14	23.38%
64 NEMAHA	252	15,938,573	292,732.04	273	20,411,745	340,627.82	21	4,473,172	47,895.78	16.36%
65 NUCKOLLS	224	8,411,545	150,614.88	236	9,943,440	176,924.58	12	1,531,895	26,309.70	17.47%
66 OTOE	556	49,103,264	993,686.04	581	64,954,412	1,175,367.20	25	15,851,148	181,681.16	18.28%
67 PAWNEE	130	5,549,904	89,418.08	139	6,565,610	103,812.66	9	1,015,706	14,394.58	16.10%
68 PERKINS	106	7,961,034	116,501.26	114	9,606,664	126,092.66	8	1,645,630	9,591.40	8.23%
69 PHELPS	270	27,072,185	467,126.26	287	31,434,434	515,906.86	17	4,362,249	48,780.60	10.44%
70 PIERCE	277	25,560,425	425,842.66	287	29,578,845	459,595.74	10	4,018,420	33,753.08	7.93%
71 PLATTE	883	115,247,320	1,984,393.64	982	148,390,150	2,487,237.04	99	33,142,830	502,843.40	25.34%
72 POLK	228	17,960,010	274,509.68	241	23,527,645	345,416.94	13	5,567,635	70,907.26	25.83%
73 RED WILLOW	429	33,945,708	591,349.48	439	38,947,757	643,958.72	10	5,002,049	52,609.24	8.90%
74 RICHARDSON	421	16,835,727	324,130.38	429	20,105,684	331,337.46	8	3,269,957	7,207.08	2.22%
75 ROCK	49	1,998,210	29,359.30	58	2,639,553	38,613.26	9	641,343	9,253.96	31.52%
76 SALINE	408	33,426,355	610,816.14	434	42,060,655	727,372.88	26	8,634,300	116,556.74	19.08%
77 SARPY	3,741	762,439,465	17,441,577.70	4,232	979,587,662	21,562,377.24	491	217,148,197	4,120,799.54	23.63%
78 SAUNDERS	755	99,515,883	1,766,340.24	803	123,538,299	2,070,240.54	48	24,022,416	303,900.30	17.21%
79 SCOTTS BLUFF	1,521	126,141,381	2,673,111.38	1,600	153,220,827	3,074,847.80	79	27,079,446	401,736.42	15.03%
80 SEWARD	455	54,438,751	889,433.80	505	71,909,368	1,089,969.46	50	17,470,617	200,535.66	22.55%
81 SHERIDAN	224	11,553,613	209,025.54	253	16,028,206	264,447.44	29	4,474,593	55,421.90	26.51%
82 SHERMAN	174	11,523,763	180,351.34	187	13,536,585	208,437.70	13	2,012,822	28,086.36	15.57%
83 SIOUX	37	1,614,593	21,294.16	43	1,958,564	25,377.42	6	343,971	4,083.26	19.18%
84 STANTON	227	22,357,835	375,312.94	233	26,251,560	422,052.28	6	3,893,725	46,739.34	12.45%
85 THAYER	279	13,521,913	183,597.20	278	15,605,155	202,487.92	-1	2,083,242	18,890.72	10.29%
86 THOMAS	35	2,157,657	25,502.72	33	2,094,787	23,768.18	-2	-62,870	-1,734.54	-6.80%
87 THURSTON	110	6,039,575	120,303.36	112	7,657,315	141,202.54	2	1,617,740	20,899.18	17.37%
88 VALLEY	212	13,800,440	260,232.42	218	14,598,005	268,591.00	6	797,565	8,358.58	3.21%
89 WASHINGTON	585	90,379,127	1,695,145.46	617	110,890,917	1,845,358.64	32	20,511,790	150,213.18	8.86%
90 WAYNE	189	16,823,253	286,917.90	202	20,861,985	343,558.18	13	4,038,732	56,640.28	19.74%
91 WEBSTER	163	8,015,095	143,736.78	163	10,034,975	162,869.72	0	2,019,880	19,132.94	13.31%
92 WHEELER	26	1,468,395	16,388.64	27	1,768,912	19,144.10	1	300,517	2,755.46	16.81%
93 YORK	395	33,337,871	584,204.86	431	38,004,049	631,717.02	36	4,666,178	47,512.16	8.13%
<b>STATE TOTALS</b>	<b>50,378</b>	<b>\$5,912,910,228</b>	<b>\$119,332,119.42</b>	<b>54,221</b>	<b>\$7,469,817,119</b>	<b>\$142,657,802.38</b>	<b>3,843</b>	<b>1,556,906,891</b>	<b>23,325,682.96</b>	<b>19.55%</b>

General Notes:

- The qualification for homestead exemption in assessment/tax year 2023 relies on income data from 2022 (and 2022 relies on income data from 2021).
- The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to deaths, moves, and sales occurring from the time applications were submitted from the county assessors to the Dept. of Revenue (between February 1 and August 1, 2023)

Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2023.