

Table 24 Tax Equalization and Review Commission Levels of Value 2024

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	93	74	0
2 Antelope	98	100	71	0
3 Arthur	100	100	71	0
4 Banner	96	100	70	0
5 Blaine	100	100	73	0
6 Boone	95	100	69	0
7 Box Butte	98	96	69	0
8 Boyd	95	100	71	0
9 Brown	94	100	70	70
10 Buffalo	92	95	73	73
11 Burt	95	100	72	0
12 Butler	92	94	72	0
13 Cass	93	100	71	71
14 Cedar	NEI	100	74	0
15 Chase	96	98	73	0
16 Cherry	99	95	72	0
17 Cheyenne	NEI	93	71	0
18 Clay	100	100	73	0
19 Colfax	96	100	75	0
20 Cuming	94	94	73	73
21 Custer	94	97	70	0
22 Dakota	95	98	72	0
23 Dawes	96	97	69	69
24 Dawson	95	98	70	70
25 Deuel	96	100	74	
26 Dixon	95	96	71	0
27 Dodge	97	96	75	0
28 Douglas	93	94		69
29 Dundy	97	94	71	0
30 Fillmore	93	100	71	0
31 Franklin	96	100	73	0
32 Frontier	98	100	74	0
33 Furnas	95	100	72	0
34 Gage	93	100	71	0
35 Garden	94	96	75	75
36 Garfield	96	100	75	
37 Gosper	93	100	70	0
38 Grant	100	100	69	0
39 Greeley	93	100	72	0
40 Hall	93	94	75	
41 Hamilton	92	99	73	0
42 Harlan	93	100	74	0
43 Hayes	95	100	72	0
44 Hitchcock	96	100	75	75
45 Holt	95	94	69	0
46 Hooker	98	100	72	0
47 Howard	94	100	72	

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

Table 24 Tax Equalization and Review Commission Levels of Value 2024 (continued)

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

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