

**Table 26A 2023 vs. 2024 Homestead Exemptions & Tax Reimbursed**

County Number & Name	2023 # of Exemptions	2023 Exempt Value	2023 Tax Loss Reimbursed	2024 # of Exemptions	2024 Exempt Value	2024 Tax Loss Reimbursed	2023 vs. 2024 Net Change #of Exempt.	2023 vs. 2024 Net Change Exempt Value	2023 vs. 2024 Net Change Tax Loss	2023 vs. 2024 %Change Tax Loss
1 ADAMS	1,073	\$121,133,451	\$2,437,145.64	1,109	\$137,361,892	\$2,501,942.24	36	\$16,228,441	\$64,796.60	2.66%
2 ANTELOPE	290	21,814,760	359,464.36	278	23,798,010	333,344.48	-12	1,983,250	-26,119.88	-7.27%
3 ARTHUR	15	624,961	8,800.92	13	655,992	8,145.96	-2	31,031	-654.96	-7.44%
4 BANNER	19	1,137,276	16,724.90	18	962,826	13,197.08	-1	-174,450	-3,527.82	-21.09%
5 BLAINE	19	614,737	6,835.90	21	640,944	6,845.40	2	26,207	9.50	0.14%
6 BOONE	213	20,000,680	228,579.50	206	20,684,055	197,684.02	-7	683,375	-30,895.48	-13.52%
7 BOX BUTTE	400	33,212,911	608,423.42	417	35,221,272	583,914.92	17	2,008,361	-24,508.50	-4.03%
8 BOYD	89	3,478,050	55,704.68	94	3,804,210	53,994.56	5	326,160	-1,710.12	-3.07%
9 BROWN	162	11,174,977	165,117.78	157	10,901,618	152,760.58	-5	-273,359	-12,357.20	-7.48%
10 BUFFALO	1,318	201,414,046	3,565,182.82	1,344	215,842,973	3,625,772.16	26	14,428,927	60,589.34	1.70%
11 BURT	356	28,858,788	545,794.62	356	35,350,980	618,828.26	0	6,492,192	73,033.64	13.38%
12 BUTLER	313	27,272,140	402,214.92	303	29,242,565	398,461.06	-10	1,970,425	-3,753.86	-0.93%
13 CASS	900	131,940,950	2,473,863.44	949	151,317,190	2,818,747.66	49	19,376,240	344,884.22	13.94%
14 CEDAR	334	25,638,775	383,392.30	345	27,964,715	372,754.04	11	2,325,940	-10,638.26	-2.77%
15 CHASE	163	13,807,503	197,897.28	158	14,108,927	184,847.04	-5	301,424	-13,050.24	-6.59%
16 CHERRY	185	14,664,222	160,446.84	179	18,060,957	165,150.02	-6	3,396,735	4,703.18	2.93%
17 CHEYENNE	502	37,677,686	802,110.80	497	37,348,809	759,301.32	-5	-328,877	-42,809.48	-5.34%
18 CLAY	250	20,456,970	353,757.18	271	22,869,023	373,652.46	21	2,412,053	19,895.28	5.62%
19 COLFAX	294	34,133,827	569,529.06	303	34,381,742	546,699.96	9	247,915	-22,829.10	-4.01%
20 CUMING	328	32,940,575	405,393.52	316	36,510,495	402,757.70	-12	3,569,920	-2,635.82	-0.65%
21 CUSTER	534	38,300,450	563,825.80	540	41,125,470	608,842.30	6	2,825,020	45,016.50	7.98%
22 DAKOTA	439	53,272,515	939,165.30	476	64,140,230	1,002,745.70	37	10,867,715	63,580.40	6.77%
23 DAWES	304	25,071,077	456,109.60	314	27,482,314	464,171.74	10	2,411,237	8,062.14	1.77%
24 DAWSON	702	66,976,177	1,247,476.34	725	78,767,716	1,314,192.42	23	11,791,539	66,716.08	5.35%
25 DEUEL	130	7,853,941	133,294.58	134	9,054,747	144,016.68	4	1,200,806	10,722.10	8.04%
26 DIXON	216	16,554,738	253,289.62	227	20,382,240	292,333.98	11	3,827,502	39,044.36	15.41%
27 DODGE	1,287	169,401,336	2,958,580.24	1,289	191,951,731	2,913,353.44	2	22,550,395	-45,226.80	-1.53%
28 DOUGLAS	11,369	1,855,117,319	40,914,046.28	11,877	2,110,295,566	43,257,393.46	508	255,178,247	2,343,347.18	5.73%
29 DUNDY	64	3,840,014	47,938.44	71	4,990,573	60,161.02	7	1,150,559	12,222.58	25.50%
30 FILLMORE	202	14,878,000	242,045.74	243	18,074,690	267,705.06	41	3,196,690	25,659.32	10.60%
31 FRANKLIN	186	9,144,265	151,286.04	194	10,533,231	160,421.08	8	1,388,966	9,135.04	6.04%
32 FRONTIER	123	9,680,135	143,403.96	121	10,970,555	153,686.22	-2	1,290,420	10,282.26	7.17%
33 FURNAS	201	12,209,880	211,759.82	211	13,260,033	211,041.98	10	1,050,153	-717.84	-0.34%
34 GAGE	946	91,191,335	1,608,020.90	944	96,738,942	1,556,361.78	-2	5,547,607	-51,659.12	-3.21%
35 GARDEN	113	5,762,699	71,012.08	122	6,702,593	78,310.48	9	939,894	7,298.40	10.28%
36 GARFIELD	108	9,710,716	192,334.30	103	9,957,763	178,877.30	-5	247,047	-13,457.00	-7.00%
37 GOSPER	86	12,183,505	142,688.94	78	13,129,453	134,191.72	-8	945,948	-8,497.22	-5.96%
38 GRANT	31	954,632	10,120.58	27	1,159,347	10,010.46	-4	204,715	-110.12	-1.09%
39 GREELEY	108	7,021,504	122,986.66	111	7,857,870	122,995.60	3	836,366	8.94	0.01%
40 HALL	1,724	236,883,950	4,412,430.16	1,737	266,788,730	4,728,791.26	13	29,904,780	316,361.10	7.17%
41 HAMILTON	316	36,031,110	503,735.72	316	38,272,712	483,416.24	0	2,241,602	-20,319.48	-4.03%
42 HARLAN	157	13,477,531	215,983.64	152	14,883,358	204,901.68	-5	1,405,827	-11,081.96	-5.13%
43 HAYES	20	1,179,639	15,197.82	21	1,443,100	17,060.16	1	263,461	1,862.34	12.25%
44 HITCHCOCK	157	9,255,164	144,549.80	190	12,988,768	190,532.84	33	3,733,604	45,983.04	31.81%
45 HOLT	439	\$29,736,770	\$503,605.62	458	\$32,753,983	\$477,709.86	19	3,017,213.00	-25,895.76	-5.14%

General Notes:

- The qualification for homestead exemption in assessment/tax year 2024 relies on income data from 2023 (and 2023 relies on income data from 2022).
- 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, 2024).

Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2024.

**Table 26A 2023 vs. 2024 Homestead Exemptions & Tax Reimbursed (Continued)**

County Number & Name	2023 # of Exemptions	2023 Exempt Value	2023 Tax Loss Reimbursed	2024 # of Exemptions	2024 Exempt Value	2024 Tax Loss Reimbursed	2023 vs. 2024 Net Change #of Exempt.	2023 vs. 2024 Net Change Exempt Value	2023 vs. 2024 Net Change Tax Loss	2023 vs. 2024 %Change Tax Loss
46 HOOKER	46	1,936,797	19,826.32	44	2,696,232	23,921.72	-2	759,435	4,095.40	20.66%
47 HOWARD	303	34,697,423	527,516.06	304	38,195,083	522,362.90	1	3,497,660	-5,153.16	-0.98%
48 JEFFERSON	416	23,099,296	441,382.70	423	31,556,524	497,854.68	7	8,457,228	56,471.98	12.79%
49 JOHNSON	165	12,195,599	216,914.82	175	17,476,121	274,781.34	10	5,280,522	57,866.52	26.68%
50 KEARNEY	231	28,757,195	484,845.30	235	30,510,965	469,412.80	4	1,753,770	-15,432.50	-3.18%
51 KEITH	442	50,645,225	694,160.56	431	55,435,820	692,958.64	-11	4,790,595	-1,201.92	-0.17%
52 KEYA PAHA	29	1,798,105	17,000.96	35	2,825,325	25,899.58	6	1,027,220	8,898.62	52.34%
53 KIMBALL	190	14,799,880	279,990.06	192	17,356,830	301,878.64	2	2,556,950	21,888.58	7.82%
54 KNOX	407	26,145,260	397,115.14	413	29,357,225	389,309.98	6	3,211,965	-7,805.16	-1.97%
55 LANCASTER	7,251	1,365,250,713	23,910,610.14	7,432	1,458,523,802	25,005,269.62	181	93,273,089	1,094,659.48	4.58%
56 LINCOLN	1,236	130,287,951	2,363,188.92	1,243	145,063,980	2,386,079.08	7	14,776,029	22,890.16	0.97%
57 LOGAN	47	2,096,340	30,575.00	49	2,786,403	39,521.70	2	690,063	8,946.70	29.26%
58 LOUP	27	2,070,820	24,728.82	30	2,501,568	27,340.10	3	430,748	2,611.28	10.56%
59 MADISON	1,052	138,918,623	2,486,486.40	1,094	154,953,391	2,421,345.00	42	16,034,768	-65,141.40	-2.62%
60 MCPHERSON	18	1,057,418	11,731.04	17	996,915	9,971.36	-1	-60,503	-1,759.68	-15.00%
61 MERRICK	342	36,160,165	506,217.40	350	41,246,320	544,999.64	8	5,086,155	38,782.24	7.66%
62 MORRILL	247	15,520,762	281,093.74	250	17,348,216	285,570.06	3	1,827,454	4,476.32	1.59%
63 NANCE	150	10,980,095	184,440.14	146	11,775,475	186,128.74	-4	795,380	1,688.60	0.92%
64 NEMAHA	273	20,411,745	340,627.82	279	23,233,717	376,222.18	6	2,821,972	35,594.36	10.45%
65 NUCKOLLS	236	9,943,440	176,924.58	233	10,388,160	170,163.80	-3	444,720	-6,760.78	-3.82%
66 OTOE	581	64,954,412	1,175,367.20	594	69,266,102	1,146,470.64	13	4,311,690	-28,896.56	-2.46%
67 PAWNEE	139	6,565,610	103,812.66	148	7,217,625	104,811.60	9	652,015	998.94	0.96%
68 PERKINS	114	9,606,664	126,092.66	121	11,036,715	131,898.74	7	1,430,051	5,806.08	4.60%
69 PHELPS	287	31,434,434	515,906.86	293	37,355,394	543,810.52	6	5,920,960	27,903.66	5.41%
70 PIERCE	287	29,578,845	459,595.74	298	32,812,890	444,229.28	11	3,234,045	-15,366.46	-3.34%
71 PLATTE	982	148,390,150	2,487,237.04	1,010	168,314,375	2,554,335.38	28	19,924,225	67,098.34	2.70%
72 POLK	241	23,527,645	345,416.94	248	27,301,880	351,182.52	7	3,774,235	5,765.58	1.67%
73 RED WILLOW	439	38,947,757	643,958.72	453	44,053,815	678,090.28	14	5,106,058	34,131.56	5.30%
74 RICHARDSON	429	20,105,684	331,337.46	420	21,017,151	304,097.98	-9	911,467	-27,239.48	-8.22%
75 ROCK	58	2,639,553	38,613.26	52	2,656,925	37,138.24	-6	17,372	-1,475.02	-3.82%
76 SALINE	434	42,060,655	727,372.88	426	46,612,445	732,368.68	-8	4,551,790	4,995.80	0.69%
77 SARPY	4,232	979,587,662	21,562,377.24	4,598	1,204,309,831	25,265,677.38	366	224,722,169	3,703,300.14	17.17%
78 SAUNDERS	803	123,538,299	2,070,240.54	800	133,260,642	2,014,712.34	-3	9,722,343	-55,528.20	-2.68%
79 SCOTTS BLUFF	1,600	153,220,827	3,074,847.80	1,593	168,903,730	3,008,070.00	-7	15,682,903	-66,777.80	-2.17%
80 SEWARD	505	71,909,368	1,089,969.46	543	80,055,975	1,125,216.44	38	8,146,607	35,246.98	3.23%
81 SHERIDAN	253	16,028,206	264,447.44	254	17,393,781	250,437.42	1	1,365,575	-14,010.02	-5.30%
82 SHERMAN	187	13,536,585	208,437.70	170	13,410,265	193,542.98	-17	-126,320	-14,894.72	-7.15%
83 SIOUX	43	1,958,564	25,377.42	44	2,319,493	26,607.28	1	360,929	1,229.86	4.85%
84 STANTON	233	26,251,560	422,052.28	235	31,395,085	430,551.46	2	5,143,525	8,499.18	2.01%
85 THAYER	278	15,605,155	202,487.92	284	18,119,365	206,884.46	6	2,514,210	4,396.54	2.17%
86 THOMAS	33	2,094,787	23,768.18	32	2,482,145	25,956.36	-1	387,358	2,188.18	9.21%
87 THURSTON	112	7,657,315	141,202.54	117	7,817,525	135,342.60	5	160,210	-5,859.94	-4.15%
88 VALLEY	218	14,598,005	268,591.00	211	16,057,575	266,637.80	-7	1,459,570	-1,953.20	-0.73%
89 WASHINGTON	617	110,890,917	1,845,358.64	667	128,410,754	1,884,576.26	50	17,519,837	39,217.62	2.13%
90 WAYNE	202	20,861,985	343,558.18	194	22,970,775	331,169.96	-8	2,108,790	-12,388.22	-3.61%
91 WEBSTER	163	10,034,975	162,869.72	163	10,465,320	149,442.66	0	430,345	-13,427.06	-8.24%
92 WHEELER	27	1,768,912	19,144.10	30	1,799,935	18,744.62	3	31,023	-399.48	-2.09%
93 YORK	431	38,004,049	631,717.02	438	39,582,227	612,774.12	7	1,578,178	-18,942.90	-3.00%
<b>STATE TOTALS</b>	<b>54,221</b>	<b>7,469,817,119</b>	<b>142,657,802</b>	<b>55,826</b>	<b>8,421,362,722</b>	<b>150,777,794.94</b>	<b>1,605</b>	<b>951,545,603</b>	<b>8,119,992.56</b>	<b>5.69%</b>

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