

**Table 26C 2024 Homestead Exemption Applications Received & Processed - General Statistics**

| County No. & Name | Total of All Homestead Exempt. Applications Processed | Total Applications Over Age 65 | Total Applications Disabled | Total Applications Married | Total Applications Single | Applications 100% Approved | Applications Partially Approved | Applications Disapproved |
|-------------------|---|--------------------------------|-----------------------------|----------------------------|---------------------------|----------------------------|---------------------------------|--------------------------|
| 1 ADAMS           | 1,185   | 1,003                          | 182                         | 497                        | 688                       | 796                        | 324                             | 65                       |
| 2 ANTELOPE        | 317   | 278                            | 39                          | 133                        | 184                       | 235                        | 59                              | 23                       |
| 3 ARTHUR          | 14  | 14                             | -                           | 2                          | 12                        | 9                          | 4                               | 1                        |
| 4 BANNER          | 23  | 22                             | 1                           | 13                         | 10                        | 9                          | 9                               | 5                        |
| 5 BLAINE          | 21  | 20                             | 1                           | 13                         | 8                         | 13                         | 8                               | -                        |
| 6 BOONE           | 225   | 201                            | 24                          | 97                         | 128                       | 151                        | 54                              | 20                       |
| 7 BOX BUTTE       | 475   | 411                            | 64                          | 193                        | 282                       | 305                        | 120                             | 50                       |
| 8 BOYD            | 96  | 88                             | 8                           | 32                         | 64                        | 81                         | 13                              | 2                        |
| 9 BROWN           | 166   | 145                            | 21                          | 67                         | 99                        | 117                        | 40                              | 9                        |
| 10 BUFFALO        | 1,468   | 1,205                          | 263                         | 678                        | 790                       | 960                        | 391                             | 117                      |
| 11 BURT           | 389   | 336                            | 53                          | 164                        | 225                       | 278                        | 86                              | 25                       |
| 12 BUTLER         | 331   | 295                            | 36                          | 142                        | 189                       | 223                        | 80                              | 28                       |
| 13 CASS           | 982   | 691                            | 291                         | 461                        | 521                       | 665                        | 263                             | 54                       |
| 14 CEDAR          | 372   | 340                            | 32                          | 171                        | 201                       | 259                        | 86                              | 27                       |
| 15 CHASE          | 173   | 161                            | 12                          | 75                         | 98                        | 117                        | 39                              | 17                       |
| 16 CHERRY         | 199   | 177                            | 22                          | 78                         | 121                       | 136                        | 47                              | 16                       |
| 17 CHEYENNE       | 523   | 457                            | 66                          | 210                        | 313                       | 342                        | 157                             | 24                       |
| 18 CLAY           | 289   | 242                            | 47                          | 136                        | 153                       | 208                        | 64                              | 17                       |
| 19 COLFAX         | 353   | 321                            | 32                          | 144                        | 209                       | 217                        | 91                              | 45                       |
| 20 CUMING         | 367   | 322                            | 45                          | 164                        | 203                       | 225                        | 109                             | 33                       |
| 21 CUSTER         | 594   | 530                            | 64                          | 276                        | 318                       | 392                        | 147                             | 55                       |
| 22 DAKOTA         | 537   | 463                            | 74                          | 243                        | 294                       | 353                        | 125                             | 59                       |
| 23 DAWES          | 338   | 291                            | 47                          | 141                        | 197                       | 252                        | 66                              | 20                       |
| 24 DAWSON         | 762   | 665                            | 97                          | 352                        | 410                       | 539                        | 193                             | 30                       |
| 25 DEUEL          | 135   | 125                            | 10                          | 51                         | 84                        | 116                        | 18                              | 1                        |
| 26 DIXON          | 257   | 240                            | 17                          | 122                        | 135                       | 161                        | 67                              | 29                       |
| 27 DODGE          | 1,376   | 1,182                          | 194                         | 580                        | 796                       | 890                        | 404                             | 82                       |
| 28 DOUGLAS        | 12,729  | 10,243                         | 2,486                       | 4,219                      | 8,510                     | 8,268                      | 3,650                           | 811                      |
| 29 DUNDY          | 73  | 70                             | 3                           | 25                         | 48                        | 60                         | 12                              | 1                        |
| 30 FILLMORE       | 254   | 212                            | 42                          | 104                        | 150                       | 189                        | 55                              | 10                       |
| 31 FRANKLIN       | 170   | 138                            | 32                          | 72                         | 98                        | 134                        | 34                              | 2                        |
| 32 FRONTIER       | 127   | 113                            | 14                          | 58                         | 69                        | 87                         | 35                              | 5                        |
| 33 FURNAS         | 229   | 205                            | 24                          | 100                        | 129                       | 161                        | 48                              | 20                       |
| 34 GAGE           | 1,030   | 863                            | 167                         | 457                        | 573                       | 694                        | 259                             | 77                       |
| 35 GARDEN         | 133   | 128                            | 5                           | 54                         | 79                        | 99                         | 26                              | 8                        |
| 36 GARFIELD       | 110   | 99                             | 11                          | 54                         | 56                        | 84                         | 19                              | 7                        |
| 37 GOSPER         | 83  | 67                             | 16                          | 41                         | 42                        | 61                         | 19                              | 3                        |
| 38 GRANT          | 31  | 29                             | 2                           | 14                         | 17                        | 21                         | 6                               | 4                        |
| 39 GREELEY        | 119   | 105                            | 14                          | 39                         | 80                        | 92                         | 19                              | 8                        |
| 40 HALL           | 1,867   | 1,541                          | 326                         | 829                        | 1,038                     | 1,240                      | 495                             | 132                      |
| 41 HAMILTON       | 341   | 279                            | 62                          | 181                        | 160                       | 226                        | 90                              | 25                       |
| 42 HARLAN         | 164   | 134                            | 30                          | 70                         | 94                        | 123                        | 33                              | 8                        |
| 43 HAYES          | 25  | 23                             | 2                           | 13                         | 12                        | 19                         | 2                               | 4                        |
| 44 HITCHCOCK      | 196   | 171                            | 25                          | 77                         | 119                       | 159                        | 26                              | 11                       |
| 45 HOLT           | 499   | 398                            | 101                         | 240                        | 259                       | 376                        | 86                              | 37                       |

General Notes:

- Disabled includes the categories for certain disabled individuals and certain disabled veterans and their widow(er)s.
- Approval/disapproval is based only on the income criteria. The qualification for homestead exemption in assessment/tax year 2023 relies on income data from 2022.
- Partially Approved includes those applications approved for 10%, 20%, 30%, 40%, 50%, 60%, 70%, 80%, and 90% exemptions.
- 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).
- Data is as of February 3, 2025.

**Table 26C 2024 Homestead Exemption Applications Received & Processed - General Statistics (Continued)**

| <b>County No. &amp; Name</b> | <b>Total of All Homestead Exempt. Applications Processed</b> | <b>Total Applications Over Age 65</b> | <b>Total Applications Disabled</b> | <b>Total Applications Married</b> | <b>Total Applications Single</b> | <b>Applications 100% Approved</b> | <b>Applications Partially Approved</b> | <b>Applications Disapproved</b> |
|------------------------------|--|---------------------------------------|------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|--|---------------------------------|
| 46 HOOKER                    | 45   | 43                                    | 2                                  | 16                                | 29                               | 37                                | 8                                      | -                               |
| 47 HOWARD                    | 319  | 252                                   | 67                                 | 147                               | 172                              | 231                               | 76                                     | 12                              |
| 48 JEFFERSON                 | 481  | 429                                   | 52                                 | 183                               | 298                              | 326                               | 109                                    | 46                              |
| 49 JOHNSON                   | 199  | 185                                   | 14                                 | 101                               | 98                               | 126                               | 49                                     | 24                              |
| 50 KEARNEY                   | 251  | 207                                   | 44                                 | 123                               | 128                              | 180                               | 54                                     | 17                              |
| 51 KEITH                     | 466  | 402                                   | 64                                 | 205                               | 261                              | 313                               | 123                                    | 30                              |
| 52 KEYA PAHA                 | 33   | 30                                    | 3                                  | 17                                | 16                               | 25                                | 8                                      | -                               |
| 53 KIMBALL                   | 212  | 190                                   | 22                                 | 100                               | 112                              | 158                               | 43                                     | 11                              |
| 54 KNOX                      | 448  | 401                                   | 47                                 | 201                               | 247                              | 326                               | 87                                     | 35                              |
| 55 LANCASTER                 | 8,005  | 6,457                                 | 1,548                              | 3,184                             | 4,821                            | 4,926                             | 2,533                                  | 546                             |
| 56 LINCOLN                   | 1,422  | 1,213                                 | 209                                | 573                               | 849                              | 874                               | 376                                    | 172                             |
| 57 LOGAN                     | 51   | 40                                    | 11                                 | 27                                | 24                               | 38                                | 10                                     | 3                               |
| 58 LOUP                      | 30   | 26                                    | 4                                  | 23                                | 7                                | 19                                | 9                                      | 2                               |
| 59 MADISON                   | 1,174  | 1,031                                 | 143                                | 491                               | 683                              | 731                               | 367                                    | 76                              |
| 60 MCPHERSON                 | 19   | 18                                    | 1                                  | 10                                | 9                                | 14                                | 3                                      | 2                               |
| 61 MERRICK                   | 375  | 313                                   | 62                                 | 187                               | 188                              | 271                               | 79                                     | 25                              |
| 62 MORRILL                   | 259  | 227                                   | 32                                 | 116                               | 143                              | 179                               | 59                                     | 21                              |
| 63 NANCE                     | 157  | 134                                   | 23                                 | 67                                | 90                               | 112                               | 34                                     | 11                              |
| 64 NEMAHA                    | 293  | 256                                   | 37                                 | 123                               | 170                              | 206                               | 73                                     | 14                              |
| 65 NUCKOLLS                  | 252  | 211                                   | 41                                 | 104                               | 148                              | 197                               | 40                                     | 15                              |
| 66 OTOE                      | 647  | 565                                   | 82                                 | 282                               | 365                              | 420                               | 175                                    | 52                              |
| 67 PAWNEE                    | 163  | 146                                   | 17                                 | 62                                | 101                              | 116                               | 35                                     | 12                              |
| 68 PERKINS                   | 124  | 111                                   | 13                                 | 57                                | 67                               | 82                                | 41                                     | 1                               |
| 69 PHELPS                    | 320  | 274                                   | 46                                 | 146                               | 174                              | 208                               | 90                                     | 22                              |
| 70 PIERCE                    | 331  | 310                                   | 21                                 | 156                               | 175                              | 215                               | 83                                     | 33                              |
| 71 PLATTE                    | 1,130  | 985                                   | 145                                | 488                               | 642                              | 701                               | 317                                    | 112                             |
| 72 POLK                      | 269  | 251                                   | 18                                 | 119                               | 150                              | 178                               | 75                                     | 16                              |
| 73 RED WILLOW                | 487  | 392                                   | 95                                 | 204                               | 283                              | 352                               | 104                                    | 31                              |
| 74 RICHARDSON                | 444  | 382                                   | 62                                 | 176                               | 268                              | 328                               | 94                                     | 22                              |
| 75 ROCK                      | 63   | 59                                    | 4                                  | 26                                | 37                               | 42                                | 13                                     | 8                               |
| 76 SALINE                    | 482  | 432                                   | 50                                 | 191                               | 291                              | 295                               | 131                                    | 56                              |
| 77 SARPY                     | 4,931  | 2,624                                 | 2,307                              | 2,506                             | 2,425                            | 3,636                             | 1,026                                  | 269                             |
| 78 SAUNDERS                  | 883  | 751                                   | 132                                | 402                               | 481                              | 568                               | 232                                    | 83                              |
| 79 SCOTTS BLUFF              | 1,714  | 1,471                                 | 243                                | 682                               | 1,032                            | 1,242                             | 352                                    | 120                             |
| 80 SEWARD                    | 617  | 529                                   | 88                                 | 294                               | 323                              | 354                               | 191                                    | 72                              |
| 81 SHERIDAN                  | 268  | 225                                   | 43                                 | 116                               | 152                              | 208                               | 48                                     | 12                              |
| 82 SHERMAN                   | 194  | 175                                   | 19                                 | 79                                | 115                              | 129                               | 49                                     | 16                              |
| 83 SIOUX                     | 45   | 41                                    | 4                                  | 22                                | 23                               | 34                                | 10                                     | 1                               |
| 84 STANTON                   | 253  | 230                                   | 23                                 | 115                               | 138                              | 166                               | 67                                     | 20                              |
| 85 THAYER                    | 302  | 283                                   | 19                                 | 118                               | 184                              | 211                               | 75                                     | 16                              |
| 86 THOMAS                    | 35   | 32                                    | 3                                  | 14                                | 21                               | 23                                | 9                                      | 3                               |
| 87 THURSTON                  | 130  | 118                                   | 12                                 | 51                                | 79                               | 82                                | 35                                     | 13                              |
| 88 VALLEY                    | 234  | 212                                   | 22                                 | 94                                | 140                              | 168                               | 48                                     | 18                              |
| 89 WASHINGTON                | 752  | 646                                   | 106                                | 326                               | 426                              | 451                               | 233                                    | 68                              |
| 90 WAYNE                     | 224  | 211                                   | 13                                 | 96                                | 128                              | 129                               | 63                                     | 32                              |
| 91 WEBSTER                   | 177  | 158                                   | 19                                 | 71                                | 106                              | 140                               | 29                                     | 8                               |
| 92 WHEELER                   | 30   | 26                                    | 4                                  | 12                                | 18                               | 23                                | 7                                      | -                               |
| 93 YORK                      | 473  | 428                                   | 45                                 | 218                               | 255                              | 326                               | 113                                    | 34                              |
| <b>STATE TOTALS</b>          | <b>60,360</b>  | <b>49,175</b>                         | <b>11,185</b>                      | <b>25,003</b>                     | <b>35,357</b>                    | <b>40,258</b>                     | <b>15,863</b>                          | <b>4,239</b>                    |

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