

Table 26D 2024 Homestead Exemption - Average Residential Value

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	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. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)
1 ADAMS	189,716	227,659	379,432	426,861	11324	2,148,336,759	189,716	227,660	379,432	426,861
2 ANTELOPE	133,098	159,718	266,196	299,470	3117	414,864,915	133,098	159,718	266,196	299,471
3 ARTHUR	83,176	99,811	166,352	187,146	213	17,716,376	83,176	99,812	166,352	187,146
4 BANNER	105,077	126,092	210,154	236,423	321	33,729,660	105,077	126,093	210,154	236,424
5 BLAINE	81,017	97,220	162,034	182,288	293	23,737,826	81,017	97,221	162,034	182,289
6 BOONE	164,280	197,136	328,560	369,630	2455	403,306,310	164,280	197,136	328,560	369,630
7 BOX BUTTE	123,460	148,152	246,920	277,785	4444	548,653,860	123,460	148,152	246,920	277,785
8 BOYD	51,925	62,310	103,850	116,831	1161	60,283,805	51,925	62,310	103,850	116,832
9 BROWN	101,129	121,355	202,258	227,540	1678	169,694,029	101,129	121,355	202,258	227,541
10 BUFFALO	231,993	278,392	463,986	521,984	16465	3,819,760,212	231,993	278,392	463,986	521,985
11 BURT	158,509	190,211	317,018	356,645	3216	509,761,739	158,509	190,211	317,018	356,646
12 BUTLER	159,053	190,864	318,106	357,869	3663	582,609,260	159,053	190,864	318,106	357,870
13 CASS	230,018	276,022	460,036	517,540	11631	2,675,330,337	230,018	276,022	460,036	517,541
14 CEDAR	134,659	161,591	269,318	302,983	3540	476,691,505	134,659	161,591	269,318	302,983
15 CHASE	152,330	182,796	304,660	342,742	1872	285,161,672	152,330	182,796	304,660	342,743
16 CHERRY	143,362	172,034	286,724	322,564	2704	387,650,336	143,362	172,035	286,724	322,565
17 CHEYENNE	116,775	140,130	233,550	262,744	4217	492,438,872	116,775	140,130	233,550	262,744
18 CLAY	117,809	141,371	235,618	265,070	2977	350,715,015	117,809	141,371	235,618	265,071
19 COLFAX	163,679	196,415	327,358	368,278	3759	615,266,105	163,679	196,415	327,358	368,278
20 CUMING	179,245	215,094	358,490	403,301	3713	665,535,550	179,245	215,094	358,490	403,302
21 CUSTER	116,339	139,607	232,678	261,763	5261	612,055,679	116,339	139,607	232,678	261,763
22 DAKOTA	174,083	208,900	348,166	391,687	6397	1,113,604,723	174,083	208,900	348,166	391,687
23 DAWES	125,676	150,811	251,352	282,771	3523	442,753,121	125,676	150,812	251,352	282,771
24 DAWSON	157,700	189,240	315,400	354,825	8778	1,384,284,152	157,700	189,240	315,400	354,825
25 DEUEL	90,561	108,673	181,122	203,762	959	86,847,899	90,561	108,674	181,122	203,763
26 DIXON	134,690	161,628	269,380	303,052	2390	321,907,570	134,690	161,628	269,380	303,053
27 DODGE	202,652	243,182	405,304	455,967	14134	2,864,270,815	202,652	243,183	405,304	455,967
28 DOUGLAS	275,123	330,148	550,246	619,027	168795	46,439,324,103	275,123	330,148	550,246	619,027
29 DUNDY	111,383	133,660	222,766	250,612	1074	119,624,440	111,383	133,660	222,766	250,612
30 FILLMORE	114,321	137,185	228,642	257,222	2613	298,718,778	114,321	137,186	228,642	257,223
31 FRANKLIN	92,839	111,407	185,678	208,888	1707	158,475,750	92,839	111,407	185,678	208,888
32 FRONTIER	131,947	158,336	263,894	296,881	1217	160,578,618	131,947	158,337	263,894	296,881
33 FURNAS	99,840	119,808	199,680	224,640	2449	244,508,010	99,840	119,808	199,680	224,640
34 GAGE	150,928	181,114	301,856	339,588	9287	1,401,665,120	150,928	181,114	301,856	339,588
35 GARDEN	82,064	98,477	164,128	184,644	1223	100,364,172	82,064	98,477	164,128	184,644
36 GARFIELD	141,170	169,404	282,340	317,632	983	138,769,174	141,170	169,404	282,340	317,633
37 GOSPER	276,539	331,847	553,078	622,213	1181	326,591,468	276,539	331,847	553,078	622,213
38 GRANT	79,301	95,161	158,602	178,427	341	27,041,499	79,301	95,162	158,602	178,428
39 GREELEY	100,015	120,018	200,030	225,034	1176	117,617,342	100,015	120,018	200,030	225,034
40 HALL	204,790	245,748	409,580	460,778	19295	3,951,405,385	204,790	245,748	409,580	460,778
41 HAMILTON	199,888	239,866	399,776	449,748	3950	789,556,913	199,888	239,866	399,776	449,748
42 HARLAN	131,781	158,137	263,562	296,507	1981	261,056,828	131,781	158,138	263,562	296,508
43 HAYES	93,334	112,001	186,668	210,002	486	45,359,950	93,334	112,001	186,668	210,002
44 HITCHCOCK	106,385	127,662	212,770	239,366	1453	154,576,736	106,385	127,662	212,770	239,367
45 HOLT	102,301	122,761	204,602	230,177	4704	481,223,628	102,301	122,762	204,602	230,178

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 2024 relies on income data from 2023; 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.

Table 26D 2024 Homestead Exemption - Average Residential Value (Continued)

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	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. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)
46 HOOKER	108,540	130,248	217,080	244,215	410	44,501,196	108,540	130,248	217,080	244,215
47 HOWARD	167,702	201,242	335,404	377,330	2861	479,792,630	167,702	201,243	335,404	377,330
48 JEFFERSON	115,522	138,626	231,044	259,924	3540	408,945,802	115,522	138,627	231,044	259,925
49 JOHNSON	151,303	181,564	302,606	340,432	2000	302,605,429	151,303	181,564	302,606	340,432
50 KEARNEY	187,934	225,521	375,868	422,852	2828	531,475,550	187,934	225,521	375,868	422,852
51 KEITH	194,230	233,076	388,460	437,018	5107	991,927,590	194,230	233,076	388,460	437,018
52 KEYA PAHA	76,398	91,678	152,796	171,896	565	43,164,455	76,398	91,678	152,796	171,896
53 KIMBALL	117,280	140,736	234,560	263,880	1912	224,239,305	117,280	140,736	234,560	263,880
54 KNOX	102,914	123,497	205,828	231,556	3638	374,397,730	102,914	123,497	205,828	231,557
55 LANCASTER	290,904	349,085	581,808	654,534	99784	29,027,507,500	290,904	349,085	581,808	654,534
56 LINCOLN	176,571	211,885	353,142	397,285	14131	2,495,121,818	176,571	211,886	353,142	397,285
57 LOGAN	92,708	111,250	185,416	208,593	352	32,632,977	92,708	111,250	185,416	208,593
58 LOUP	142,966	171,559	285,932	321,674	514	73,484,255	142,966	171,560	285,932	321,674
59 MADISON	203,796	244,555	407,592	458,541	12407	2,528,484,582	203,796	244,556	407,592	458,541
60 MCPHERSON	81,611	97,933	163,222	183,625	216	17,627,862	81,611	97,934	163,222	183,625
61 MERRICK	173,954	208,745	347,908	391,396	3619	629,536,595	173,954	208,745	347,908	391,397
62 MORRILL	109,054	130,865	218,108	245,372	2351	256,383,806	109,054	130,865	218,108	245,372
63 NANCE	115,980	139,176	231,960	260,955	1635	189,627,005	115,980	139,176	231,960	260,955
64 NEMAHA	134,916	161,899	269,832	303,561	2978	401,778,168	134,916	161,900	269,832	303,561
65 NUCKOLLS	66,553	79,864	133,106	149,744	2282	151,873,250	66,553	79,864	133,106	149,745
66 OTOE	179,670	215,604	359,340	404,258	6636	1,192,284,542	179,670	215,604	359,340	404,258
67 PAWNEE	70,444	84,533	140,888	158,499	1470	103,552,595	70,444	84,533	140,888	158,499
68 PERKINS	148,842	178,610	297,684	334,894	1351	201,084,914	148,842	178,611	297,684	334,895
69 PHELPS	170,119	204,143	340,238	382,768	3815	649,003,162	170,119	204,143	340,238	382,768
70 PIERCE	180,981	217,177	361,962	407,207	3156	571,172,975	180,981	217,178	361,962	407,208
71 PLATTE	240,735	288,882	481,470	541,654	12411	2,987,760,689	240,735	288,882	481,470	541,654
72 POLK	166,814	200,177	333,628	375,332	2419	403,521,738	166,814	200,177	333,628	375,332
73 RED WILLOW	138,642	166,370	277,284	311,944	4574	634,145,319	138,642	166,371	277,284	311,945
74 RICHARDSON	82,002	98,402	164,004	184,504	4017	329,400,855	82,002	98,403	164,004	184,505
75 ROCK	74,069	88,883	148,138	166,655	855	63,328,580	74,069	88,883	148,138	166,656
76 SALINE	169,354	203,225	338,708	381,046	5343	904,857,705	169,354	203,225	338,708	381,047
77 SARPY	314,115	376,938	628,230	706,759	60039	18,859,109,815	314,115	376,938	628,230	706,759
78 SAUNDERS	301,411	361,693	602,822	678,175	9583	2,888,420,304	301,411	361,694	602,822	678,175
79 SCOTTS BLUFF	151,939	182,327	303,878	341,863	14126	2,146,283,475	151,939	182,327	303,878	341,863
80 SEWARD	234,457	281,348	468,914	527,528	6460	1,514,588,550	234,457	281,349	468,914	527,529
81 SHERIDAN	92,377	110,852	184,754	207,848	2658	245,535,894	92,377	110,853	184,754	207,849
82 SHERMAN	114,381	137,257	228,762	257,357	1511	172,829,260	114,381	137,258	228,762	257,358
83 SIOUX	73,644	88,373	147,288	165,699	759	55,895,650	73,644	88,373	147,288	165,699
84 STANTON	220,544	264,653	441,088	496,224	2459	542,316,197	220,544	264,653	441,088	496,224
85 THAYER	114,315	137,178	228,630	257,209	2633	300,989,943	114,315	137,178	228,630	257,209
86 THOMAS	109,731	131,677	219,462	246,895	430	47,183,960	109,731	131,678	219,462	246,895
87 THURSTON	110,930	133,116	221,860	249,592	1592	176,599,287	110,930	133,116	221,860	249,593
88 VALLEY	110,869	133,043	221,738	249,455	1964	217,744,785	110,869	133,043	221,738	249,456
89 WASHINGTON	314,963	377,956	629,926	708,667	7849	2,472,140,115	314,963	377,956	629,926	708,667
90 WAYNE	181,431	217,717	362,862	408,220	3152	571,867,495	181,431	217,718	362,862	408,220
91 WEBSTER	112,939	135,527	225,878	254,113	1757	198,432,245	112,939	135,527	225,878	254,113
92 WHEELER	97,887	117,464	195,774	220,246	570	55,795,155	97,887	117,465	195,774	220,246
93 YORK	146,202	175,442	292,404	328,954	5361	783,787,795	146,202	175,443	292,404	328,955
STATE TOTALS					680,200	155,218,166,520	13,550,603			

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