

Table 24 Tax Equalization and Review Commission Levels of Value 2025

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

* 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 2025 (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	96	100	71	
49 Johnson	97	100	71	
50 Kearney	93	100	70	
51 Keith	93	98	72	
52 Keya Paha	98	100	69	
53 Kimball	96	100	70	
54 Knox	93	93	72	
55 Lancaster	97	95	75	75
56 Lincoln	96	96	72	72
57 Logan	93	100	69	
58 Loup	100	100	75	
59 Madison	97	94	71	
60 McPherson	100	100	75	
61 Merrick	94	98	73	
62 Morrill	98	100	71	71
63 Nance	92	100	74	
64 Nemaha	97	100	72	
65 Nuckolls	98	97	71	
66 Otoe	92	93	71	
67 Pawnee	93	100	70	
68 Perkins	100	99	72	
69 Phelps	95	95	71	
70 Pierce	94	95	74	
71 Platte	97	95	72	72
72 Polk	95	100	69	
73 Red Willow	95	93	69	
74 Richardson	93	95	75	
75 Rock	93	100	70	
76 Saline	97	96	72	
77 Sarpy	96	93	72	72
78 Saunders	92	97	72	72
79 Scotts Bluff	94	93	70	70
80 Seward	93	99	70	
81 Sheridan	96	98	70	
82 Sherman	99	94	70	
83 Sioux	100	100	70	
84 Stanton	96	100	72	
85 Thayer	96	98	71	
86 Thomas	94	100	73	
87 Thurston	96	100	73	
88 Valley	94	96	69	
89 Washington	94	100	70	70
90 Wayne	95	94	73	
91 Webster	95	97	73	
92 Wheeler	92	100	72	
93 York	96	98	72	

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