

**Table 26C 2025 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           | 1,167   | 996                            | 171                         | 483                        | 684                       | 771                        | 311                             | 85                       |
| 2 ANTELOPE        | 306   | 264                            | 42                          | 117                        | 189                       | 211                        | 70                              | 25                       |
| 3 ARTHUR          | 12  | 12                             | -                           | 1                          | 11                        | 6                          | 6                               | -                        |
| 4 BANNER          | 22  | 21                             | 1                           | 13                         | 9                         | 13                         | 4                               | 5                        |
| 5 BLAINE          | 23  | 22                             | 1                           | 14                         | 9                         | 15                         | 5                               | 3                        |
| 6 BOONE           | 219   | 194                            | 25                          | 101                        | 118                       | 139                        | 58                              | 22                       |
| 7 BOX BUTTE       | 493   | 420                            | 73                          | 185                        | 308                       | 298                        | 124                             | 71                       |
| 8 BOYD            | 97  | 84                             | 13                          | 29                         | 68                        | 85                         | 11                              | 1                        |
| 9 BROWN           | 188   | 163                            | 25                          | 86                         | 102                       | 133                        | 36                              | 19                       |
| 10 BUFFALO        | 1,489   | 1,211                          | 278                         | 688                        | 801                       | 943                        | 390                             | 156                      |
| 11 BURT           | 395   | 335                            | 60                          | 170                        | 225                       | 281                        | 90                              | 24                       |
| 12 BUTLER         | 318   | 282                            | 36                          | 139                        | 179                       | 205                        | 80                              | 33                       |
| 13 CASS           | 1,011   | 685                            | 326                         | 492                        | 519                       | 668                        | 261                             | 82                       |
| 14 CEDAR          | 382   | 345                            | 37                          | 168                        | 214                       | 259                        | 98                              | 25                       |
| 15 CHASE          | 177   | 160                            | 17                          | 77                         | 100                       | 123                        | 39                              | 15                       |
| 16 CHERRY         | 190   | 168                            | 22                          | 78                         | 112                       | 129                        | 42                              | 19                       |
| 17 CHEYENNE       | 541   | 470                            | 71                          | 221                        | 320                       | 362                        | 130                             | 49                       |
| 18 CLAY           | 285   | 236                            | 49                          | 130                        | 155                       | 201                        | 59                              | 25                       |
| 19 COLFAX         | 359   | 327                            | 32                          | 153                        | 206                       | 219                        | 99                              | 41                       |
| 20 CUMING         | 367   | 318                            | 49                          | 170                        | 197                       | 227                        | 110                             | 30                       |
| 21 CUSTER         | 564   | 495                            | 69                          | 258                        | 306                       | 360                        | 141                             | 63                       |
| 22 DAKOTA         | 575   | 489                            | 86                          | 245                        | 330                       | 366                        | 135                             | 74                       |
| 23 DAWES          | 353   | 294                            | 59                          | 154                        | 199                       | 239                        | 84                              | 30                       |
| 24 DAWSON         | 763   | 662                            | 101                         | 358                        | 405                       | 517                        | 200                             | 46                       |
| 25 DEUEL          | 129   | 119                            | 10                          | 48                         | 81                        | 109                        | 20                              | -                        |
| 26 DIXON          | 253   | 231                            | 22                          | 123                        | 130                       | 158                        | 72                              | 23                       |
| 27 DODGE          | 1,364   | 1,165                          | 199                         | 567                        | 797                       | 860                        | 426                             | 78                       |
| 28 DOUGLAS        | 12,797  | 10,147                         | 2,650                       | 4,352                      | 8,445                     | 8,257                      | 3,682                           | 858                      |
| 29 DUNDY          | 80  | 75                             | 5                           | 29                         | 51                        | 61                         | 14                              | 5                        |
| 30 FILLMORE       | 254   | 202                            | 52                          | 107                        | 147                       | 181                        | 61                              | 12                       |
| 31 FRANKLIN       | 174   | 136                            | 38                          | 70                         | 104                       | 143                        | 27                              | 4                        |
| 32 FRONTIER       | 128   | 112                            | 16                          | 64                         | 64                        | 76                         | 40                              | 12                       |
| 33 FURNAS         | 238   | 209                            | 29                          | 110                        | 128                       | 163                        | 55                              | 20                       |
| 34 GAGE           | 1,054   | 873                            | 181                         | 476                        | 578                       | 688                        | 276                             | 90                       |
| 35 GARDEN         | 131   | 124                            | 7                           | 59                         | 72                        | 95                         | 28                              | 8                        |
| 36 GARFIELD       | 102   | 90                             | 12                          | 49                         | 53                        | 73                         | 22                              | 7                        |
| 37 GOSPER         | 76  | 61                             | 15                          | 43                         | 33                        | 58                         | 15                              | 3                        |
| 38 GRANT          | 28  | 26                             | 2                           | 11                         | 17                        | 22                         | 5                               | 1                        |
| 39 GREELEY        | 121   | 104                            | 17                          | 41                         | 80                        | 84                         | 22                              | 15                       |
| 40 HALL           | 1,879   | 1,525                          | 354                         | 827                        | 1,052                     | 1,218                      | 517                             | 144                      |
| 41 HAMILTON       | 367   | 290                            | 77                          | 185                        | 182                       | 248                        | 89                              | 30                       |
| 42 HARLAN         | 171   | 138                            | 33                          | 71                         | 100                       | 125                        | 39                              | 7                        |
| 43 HAYES          | 29  | 25                             | 4                           | 14                         | 15                        | 25                         | 2                               | 2                        |
| 44 HITCHCOCK      | 172   | 144                            | 28                          | 63                         | 109                       | 143                        | 21                              | 8                        |
| 45 HOLT           | 515   | 400                            | 115                         | 251                        | 264                       | 367                        | 106                             | 42                       |

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 relies on income data from the prior year.
- 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 applicants who have been deceased, sold their homestead, or have otherwise become ineligible since the time the applications were submitted to the Department of Revenue by the county assessor (between February and August, each year).
- Data is as of February 2, 2026.

**Table 26C 2025 Homestead Exemption Applications Received & Processed - General Statistics (Continued)**

| 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 |
|---------------------|---|--------------------------------|-----------------------------|----------------------------|---------------------------|----------------------------|---------------------------------|--------------------------|
| 46 HOOKER           | 44  | 42                             | 2                           | 17                         | 27                        | 33                         | 8                               | 3                        |
| 47 HOWARD           | 314   | 235                            | 79                          | 143                        | 171                       | 222                        | 78                              | 14                       |
| 48 JEFFERSON        | 482   | 433                            | 49                          | 195                        | 287                       | 314                        | 108                             | 60                       |
| 49 JOHNSON          | 197   | 182                            | 15                          | 94                         | 103                       | 134                        | 47                              | 16                       |
| 50 KEARNEY          | 264   | 218                            | 46                          | 124                        | 140                       | 183                        | 61                              | 20                       |
| 51 KEITH            | 467   | 400                            | 67                          | 195                        | 272                       | 330                        | 106                             | 31                       |
| 52 KEYA PAHA        | 28  | 27                             | 1                           | 16                         | 12                        | 21                         | 6                               | 1                        |
| 53 KIMBALL          | 223   | 192                            | 31                          | 95                         | 128                       | 165                        | 42                              | 16                       |
| 54 KNOX             | 435   | 386                            | 49                          | 185                        | 250                       | 316                        | 89                              | 30                       |
| 55 LANCASTER        | 8,056   | 6,287                          | 1,769                       | 3,192                      | 4,864                     | 4,953                      | 2,503                           | 600                      |
| 56 LINCOLN          | 1,392   | 1,161                          | 231                         | 555                        | 837                       | 895                        | 343                             | 154                      |
| 57 LOGAN            | 50  | 40                             | 10                          | 27                         | 23                        | 32                         | 14                              | 4                        |
| 58 LOUP             | 32  | 27                             | 5                           | 24                         | 8                         | 21                         | 7                               | 4                        |
| 59 MADISON          | 1,125   | 972                            | 153                         | 464                        | 661                       | 687                        | 344                             | 94                       |
| 60 MCPHERSON        | 19  | 16                             | 3                           | 9                          | 10                        | 14                         | 4                               | 1                        |
| 61 MERRICK          | 387   | 321                            | 66                          | 184                        | 203                       | 276                        | 86                              | 25                       |
| 62 MORRILL          | 261   | 226                            | 35                          | 114                        | 147                       | 169                        | 63                              | 29                       |
| 63 NANCE            | 170   | 147                            | 23                          | 75                         | 95                        | 113                        | 39                              | 18                       |
| 64 NEMAHA           | 284   | 244                            | 40                          | 117                        | 167                       | 199                        | 71                              | 14                       |
| 65 NUCKOLLS         | 249   | 210                            | 39                          | 102                        | 147                       | 189                        | 44                              | 16                       |
| 66 OTOE             | 659   | 557                            | 102                         | 303                        | 356                       | 413                        | 176                             | 70                       |
| 67 PAWNEE           | 153   | 133                            | 20                          | 51                         | 102                       | 111                        | 31                              | 11                       |
| 68 PERKINS          | 126   | 112                            | 14                          | 55                         | 71                        | 83                         | 38                              | 5                        |
| 69 PHELPS           | 310   | 265                            | 45                          | 138                        | 172                       | 189                        | 94                              | 27                       |
| 70 PIERCE           | 326   | 301                            | 25                          | 155                        | 171                       | 207                        | 79                              | 40                       |
| 71 PLATTE           | 1,127   | 972                            | 155                         | 515                        | 612                       | 656                        | 321                             | 150                      |
| 72 POLK             | 279   | 253                            | 26                          | 122                        | 157                       | 169                        | 87                              | 23                       |
| 73 RED WILLOW       | 479   | 382                            | 97                          | 196                        | 283                       | 344                        | 111                             | 24                       |
| 74 RICHARDSON       | 436   | 371                            | 65                          | 171                        | 265                       | 313                        | 97                              | 26                       |
| 75 ROCK             | 60  | 55                             | 5                           | 24                         | 36                        | 36                         | 16                              | 8                        |
| 76 SALINE           | 498   | 441                            | 57                          | 199                        | 299                       | 307                        | 138                             | 53                       |
| 77 SARPY            | 5,239   | 2,603                          | 2,636                       | 2,775                      | 2,464                     | 3,872                      | 1,068                           | 299                      |
| 78 SAUNDERS         | 898   | 744                            | 154                         | 404                        | 494                       | 571                        | 227                             | 100                      |
| 79 SCOTTS BLUFF     | 1,774   | 1,513                          | 261                         | 714                        | 1,060                     | 1,242                      | 396                             | 136                      |
| 80 SEWARD           | 608   | 506                            | 102                         | 276                        | 332                       | 364                        | 175                             | 69                       |
| 81 SHERIDAN         | 260   | 219                            | 41                          | 102                        | 158                       | 193                        | 51                              | 16                       |
| 82 SHERMAN          | 189   | 173                            | 16                          | 75                         | 114                       | 134                        | 45                              | 10                       |
| 83 SIOUX            | 48  | 45                             | 3                           | 15                         | 33                        | 34                         | 14                              | -                        |
| 84 STANTON          | 230   | 210                            | 20                          | 102                        | 128                       | 143                        | 68                              | 19                       |
| 85 THAYER           | 307   | 284                            | 23                          | 124                        | 183                       | 204                        | 75                              | 28                       |
| 86 THOMAS           | 33  | 30                             | 3                           | 13                         | 20                        | 22                         | 9                               | 2                        |
| 87 THURSTON         | 124   | 111                            | 13                          | 44                         | 80                        | 83                         | 30                              | 11                       |
| 88 VALLEY           | 225   | 201                            | 24                          | 92                         | 133                       | 158                        | 40                              | 27                       |
| 89 WASHINGTON       | 763   | 635                            | 128                         | 330                        | 433                       | 440                        | 238                             | 85                       |
| 90 WAYNE            | 222   | 202                            | 20                          | 102                        | 120                       | 128                        | 66                              | 28                       |
| 91 WEBSTER          | 174   | 150                            | 24                          | 71                         | 103                       | 131                        | 32                              | 11                       |
| 92 WHEELER          | 31  | 27                             | 4                           | 12                         | 19                        | 23                         | 6                               | 2                        |
| 93 YORK             | 500   | 438                            | 62                          | 221                        | 279                       | 331                        | 122                             | 47                       |
| <b>STATE TOTALS</b> | <b>60,915</b>   | <b>48,548</b>                  | <b>12,367</b>               | <b>25,418</b>              | <b>35,497</b>             | <b>40,091</b>              | <b>16,035</b>                   | <b>4,789</b>             |

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