

Table 26D 2025 Homestead Exemption - Average Residential Value

County Number & Name	Certified Residential Average Value <i>Stat. § 77-3506.02</i>	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. <i>Stat. § 77-3501.01(1)</i>	Maximum Exempt Amount Disabled Categories <i>Stat. § 77-3505.02(1)</i>	Maximum Residential Value Over Age 65 cat. <i>Stat. § 77-3505.02(1)</i>	Maximum Residential Value Disabled categories <i>Stat. § 77-3505.02(2)</i>
1 ADAMS	202,297	242,756	404,594	455,168	11,380	2,302,139,619	202,297	242,757	404,594	455,169
2 ANELOPE	154,071	184,885	308,142	346,660	3,116	480,083,390	154,071	184,886	308,142	346,660
3 ARTHUR	84,439	101,327	168,878	189,988	216	18,238,712	84,439	101,327	168,878	189,988
4 BANNER	141,751	170,101	283,502	318,940	328	46,494,023	141,751	170,102	283,502	318,940
5 BLAINE	84,830	101,796	169,660	190,868	295	25,024,679	84,830	101,796	169,660	190,868
6 BOONE	168,937	202,724	337,874	380,108	2,464	416,258,560	168,937	202,725	337,874	380,109
7 BOX BUTTE	139,394	167,273	278,788	313,636	4,474	623,645,167	139,394	167,273	278,788	313,637
8 BOYD	56,279	67,535	112,558	126,628	1,164	65,508,555	56,279	67,535	112,558	126,628
9 BROWN	130,045	156,054	260,090	292,601	1,709	222,245,460	130,045	156,054	260,090	292,602
10 BUFFALO	248,268	297,922	496,536	558,603	16,537	4,105,604,540	248,268	297,922	496,536	558,603
11 BURT	179,433	215,320	358,866	403,724	3,216	577,056,411	179,433	215,320	358,866	403,725
12 BUTLER	175,662	210,794	351,324	395,240	3,670	644,679,165	175,662	210,795	351,324	395,240
13 CASS	247,399	296,879	494,798	556,648	11,680	2,889,614,630	247,399	296,879	494,798	556,648
14 CEDAR	156,774	188,129	313,548	352,742	3,543	555,450,056	156,774	188,129	313,548	352,742
15 CHASE	173,271	207,925	346,542	389,860	1,896	328,521,022	173,271	207,926	346,542	389,860
16 CHERRY	162,266	194,719	324,532	365,098	2,697	437,629,633	162,266	194,720	324,532	365,099
17 CHEYENNE	126,633	151,960	253,266	284,924	4,232	535,909,424	126,633	151,960	253,266	284,925
18 CLAY	129,784	155,741	259,568	292,014	2,973	385,846,370	129,784	155,741	259,568	292,014
19 COLFAX	174,909	209,891	349,818	393,545	3,778	660,804,065	174,909	209,891	349,818	393,546
20 CUMING	199,517	239,420	399,034	448,913	3,705	739,206,915	199,517	239,421	399,034	448,914
21 CUSTER	134,249	161,099	268,498	302,060	5,246	704,267,209	134,249	161,099	268,498	302,061
22 DAKOTA	192,398	230,878	384,798	432,896	6,428	1,236,733,925	192,398	230,878	384,796	432,896
23 DAWES	132,594	159,113	265,188	298,336	3,555	471,368,256	132,594	159,113	265,188	298,337
24 DAWSON	168,108	201,730	336,216	378,243	8,795	1,478,502,635	168,108	201,730	336,216	378,243
25 DEUEL	95,331	114,397	190,662	214,495	960	91,517,070	95,331	114,398	190,662	214,495
26 DIXON	151,388	181,666	302,776	340,623	2,389	361,664,560	151,388	181,666	302,776	340,623
27 DODGE	214,234	257,081	428,468	482,026	14,148	3,030,972,570	214,234	257,081	428,468	482,027
28 DOUGLAS	288,928	346,714	577,856	650,088	172,048	49,709,481,072	288,928	346,714	577,856	650,088
29 DUNDY	124,459	149,351	248,918	280,033	1,060	131,925,605	124,459	149,351	248,918	280,033
30 FILLMORE	124,330	149,196	248,660	279,742	2,616	325,246,858	124,330	149,196	248,660	279,743
31 FRANKLIN	101,686	122,023	203,372	228,794	1,703	173,169,620	101,686	122,024	203,372	228,794
32 FRONTIER	144,503	173,404	289,006	325,132	1,218	176,003,469	144,503	173,404	289,006	325,132
33 FURNAS	116,965	140,358	233,930	263,171	2,451	286,679,240	116,965	140,358	233,930	263,172
34 GAGE	172,618	207,142	345,236	388,390	9,317	1,608,279,145	172,618	207,142	345,236	388,391
35 GARDEN	90,452	108,542	180,904	203,517	1,214	109,808,318	90,452	108,543	180,904	203,517
36 GARFIELD	149,177	179,012	298,354	335,648	992	147,983,195	149,177	179,013	298,354	335,649
37 GOSPER	295,612	354,734	591,224	665,127	1,183	349,708,192	295,612	354,735	591,224	665,127
38 GRANT	78,798	94,558	157,596	177,296	342	26,948,885	78,798	94,558	157,596	177,296
39 GREELEY	132,768	159,322	265,536	298,728	1,171	155,470,570	132,768	159,322	265,536	298,728
40 HALL	220,180	264,216	440,360	495,405	19,359	4,262,456,488	220,180	264,216	440,360	495,405
41 HAMILTON	231,061	277,273	462,122	519,887	3,978	919,156,874	231,061	277,274	462,122	519,888
42 HARLAN	147,308	176,770	294,616	331,443	1,960	288,722,290	147,308	176,770	294,616	331,443
43 HAYES	95,293	114,352	190,586	214,409	487	46,407,450	95,293	114,352	190,586	214,410
44 HITCHCOCK	109,981	131,977	219,962	247,457	1,455	160,021,323	109,981	131,978	219,962	247,458
45 HOLT	109,832	131,798	219,664	247,122	4,726	519,061,760	109,832	131,799	219,664	247,122

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 relies on income data from the prior year; 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 2025 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	119,954	143,945	239,908	269,896	409	49,060,977	119,954	143,945	239,908	269,897
47 HOWARD	186,185	223,422	372,370	418,916	2,874	535,095,431	186,185	223,422	372,370	418,917
48 JEFFERSON	119,765	143,718	239,530	269,471	3,548	424,926,021	119,765	143,718	239,530	269,472
49 JOHNSON	161,663	193,996	323,326	363,742	1,998	323,000,790	161,663	193,996	323,326	363,742
50 KEARNEY	197,927	237,512	395,854	445,336	2,834	560,922,455	197,927	237,512	395,854	445,336
51 KEITH	199,358	239,230	398,716	448,556	5,108	1,018,316,590	199,358	239,230	398,716	448,556
52 KEYA PAHA	76,486	91,783	152,972	172,094	565	43,214,130	76,486	91,784	152,972	172,094
53 KIMBALL	128,131	153,757	256,262	288,295	1,986	254,467,170	128,131	153,758	256,262	288,295
54 KNOX	110,723	132,868	221,446	249,127	3,657	404,910,545	110,723	132,868	221,446	249,127
55 LANCASTER	319,213	383,056	638,426	718,229	100,766	32,165,762,500	319,213	383,056	638,426	718,230
56 LINCOLN	188,380	226,056	376,760	423,855	14,145	2,664,631,835	188,380	226,056	376,760	423,855
57 LOGAN	95,008	114,010	190,016	213,768	350	33,252,460	95,008	114,010	190,016	213,768
58 LOUP	142,945	171,534	285,890	321,626	519	74,188,425	142,945	171,534	285,890	321,627
59 MADISON	225,031	270,037	450,062	506,320	12,442	2,799,832,165	225,031	270,038	450,062	506,320
60 MCPHERSON	86,095	103,314	172,190	193,714	216	18,596,484	86,095	103,314	172,190	193,714
61 MERRICK	193,113	231,736	386,226	434,504	3,617	698,488,690	193,113	231,736	386,226	434,505
62 MORRILL	111,732	134,078	223,464	251,397	2,350	262,568,639	111,732	134,079	223,464	251,397
63 NANCE	129,260	155,112	258,520	290,835	1,643	212,373,820	129,260	155,112	258,520	290,835
64 NEMAHA	144,567	173,480	289,134	325,276	2,990	432,254,612	144,567	173,481	289,134	325,276
65 NUCKOLLS	69,911	83,893	139,822	157,300	2,289	160,025,480	69,911	83,894	139,822	157,300
66 OTOE	194,004	232,805	388,008	436,509	6,634	1,287,020,850	194,004	232,805	388,008	436,509
67 PAWNEE	85,264	102,317	170,528	191,844	1,470	125,337,495	85,264	102,317	170,528	191,844
68 PERKINS	166,554	199,865	333,108	374,746	1,345	224,015,081	166,554	199,865	333,108	374,747
69 PHELPS	193,978	232,774	387,956	436,450	3,814	739,831,349	193,978	232,774	387,956	436,451
70 PIERCE	184,334	221,201	368,668	414,752	3,165	583,414,625	184,334	221,201	368,668	414,752
71 PLATTE	261,961	314,353	523,922	589,412	12,480	3,269,270,185	261,961	314,354	523,922	589,413
72 POLK	188,630	226,356	377,260	424,418	2,426	457,614,327	188,630	226,356	377,260	424,418
73 RED WILLOW	150,284	180,341	300,568	338,139	4,577	687,846,257	150,284	180,341	300,568	338,139
74 RICHARDSON	87,583	105,100	175,166	197,062	4,019	351,993,991	87,583	105,100	175,166	197,062
75 ROCK	77,615	93,138	155,230	174,634	851	66,050,345	77,615	93,138	155,230	174,634
76 SALINE	192,825	231,390	385,650	433,856	5,356	1,032,769,800	192,825	231,390	385,650	433,857
77 SARPY	332,825	399,390	665,650	748,856	61,205	20,370,500,938	332,825	399,390	665,650	748,857
78 SAUNDERS	320,589	384,707	641,178	721,325	9,687	3,105,540,940	320,589	384,707	641,178	721,326
79 SCOTTS BLUFF	161,895	194,274	323,790	364,264	14,157	2,291,937,031	161,895	194,274	323,790	364,264
80 SEWARD	251,543	301,852	503,086	565,972	6,479	1,629,744,383	251,543	301,852	503,086	565,972
81 SHERIDAN	94,770	113,724	189,540	213,232	2,662	252,275,163	94,770	113,724	189,540	213,233
82 SHERMAN	123,883	148,660	247,766	278,737	1,510	187,063,045	123,883	148,660	247,766	278,737
83 SIOUX	84,510	101,412	169,020	190,148	758	64,057,853	84,510	101,412	169,020	190,148
84 STANTON	213,882	256,658	427,764	481,234	2,477	529,783,991	213,882	256,659	427,764	481,235
85 THAYER	126,314	151,577	252,628	284,206	2,624	331,447,623	126,314	151,577	252,628	284,207
86 THOMAS	113,516	136,219	227,032	255,411	433	49,152,210	113,516	136,220	227,032	255,411
87 THURSTON	124,438	149,326	248,876	279,986	1,591	197,979,274	124,438	149,326	248,876	279,986
88 VALLEY	148,298	177,958	296,596	333,670	1,962	290,959,780	148,298	177,958	296,596	333,671
89 WASHINGTON	340,931	409,117	681,862	767,095	7,932	2,704,263,755	340,931	409,118	681,862	767,095
90 WAYNE	198,454	238,145	396,908	446,522	3,161	627,312,570	198,454	238,145	396,908	446,522
91 WEBSTER	114,055	136,866	228,110	256,624	1,751	199,709,775	114,055	136,866	228,110	256,624
92 WHEELER	107,064	128,477	214,128	240,894	575	61,561,560	107,064	128,477	214,128	240,894
93 YORK	210,113	252,136	420,226	472,754	5,385	1,131,454,346	210,113	252,136	420,226	472,755
STATE TOTALS					686,666	168,817,314,736				

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