

Table 26A 2024 vs. 2025 Homestead Exemptions & Tax Reimbursed

County Number & Name	2024 # of Exemptions	2024 Exempt Value	2024 Tax Loss Reimbursed	2025 # of Exemptions	2025 Exempt Value	2025 Tax Loss Reimbursed	2024 vs. 2025 Net Change #of Exempt.	2024 vs. 2025 Net Change Exempt Value	2024 vs. 2025 Net Change Tax Loss	2024 vs. 2025 %Change Tax Loss
1 ADAMS	1,109	\$137,361,892	\$2,501,942.24	1,081	\$143,868,712	\$2,544,171.61	-28	6,506,820	42,229	1.69%
2 ANTELOPE	278	23,798,010	333,344.48	275	25,538,650	322,003.96	-3	1,740,640	-11,341	-3.40%
3 ARTHUR	13	655,992	8,145.96	12	395,099	5,136.96	-1	-260,893	-3,009	-36.94%
4 BANNER	18	962,826	13,197.08	17	1,436,893	19,152.54	-1	474,067	5,955	45.13%
5 BLAINE	21	640,944	6,845.40	19	763,910	8,437.56	-2	122,966	1,592	23.26%
6 BOONE	206	20,684,055	197,684.02	196	19,728,003	176,006.92	-10	-956,052	-21,677	-10.97%
7 BOX BUTTE	417	35,221,272	583,914.92	402	39,760,450	602,718.76	-15	4,539,178	18,804	3.22%
8 BOYD	94	3,804,210	53,994.56	97	4,154,866	56,046.56	3	350,656	2,052	3.80%
9 BROWN	157	10,901,618	152,760.58	167	15,353,857	196,303.28	10	4,452,239	43,543	28.50%
10 BUFFALO	1,344	215,842,973	3,625,772.16	1,327	230,526,360	3,749,691.10	-17	14,683,387	123,919	3.42%
11 BURT	356	35,350,980	618,828.26	371	41,432,305	693,228.09	15	6,081,325	74,400	12.02%
12 BUTLER	303	29,242,565	398,461.06	285	30,778,065	376,266.84	-18	1,535,500	-22,194	-5.57%
13 CASS	949	151,317,190	2,818,747.66	968	171,452,824	3,080,012.76	19	20,135,634	261,265	9.27%
14 CEDAR	345	27,964,715	372,754.04	355	33,546,500	406,542.12	10	5,581,785	33,788	9.06%
15 CHASE	158	14,108,927	184,847.04	164	17,934,584	217,067.37	6	3,825,657	32,220	17.43%
16 CHERRY	179	18,060,957	165,150.02	172	19,243,837	167,192.40	-7	1,182,880	2,042	1.24%
17 CHEYENNE	497	37,348,809	759,301.32	489	41,629,846	823,107.70	-8	4,281,037	63,806	8.40%
18 CLAY	271	22,869,023	373,652.46	260	23,180,530	352,327.08	-11	311,507	-21,325	-5.71%
19 COLFAX	303	34,381,742	546,699.96	314	37,408,947	580,213.40	11	3,027,205	33,513	6.13%
20 CUMING	316	36,510,495	402,757.70	335	40,458,745	402,602.58	19	3,948,250	-155	-0.04%
21 CUSTER	540	41,125,470	608,842.30	503	44,600,305	634,761.50	-37	3,474,835	25,919	4.26%
22 DAKOTA	476	64,140,230	1,002,745.70	501	76,256,685	1,138,163.82	25	12,116,455	135,418	13.50%
23 DAWES	314	27,482,314	464,171.74	318	28,714,140	483,760.80	4	1,231,826	19,589	4.22%
24 DAWSON	725	78,767,716	1,314,192.42	713	80,830,240	1,287,229.68	-12	2,062,524	-26,963	-2.05%
25 DEUEL	134	9,054,747	144,016.68	128	8,742,385	136,952.68	-6	-312,362	-7,064	-4.90%
26 DIXON	227	20,382,240	292,333.98	233	23,110,650	303,982.68	6	2,728,410	11,649	3.98%
27 DODGE	1,289	191,951,731	2,913,353.44	1,282	199,869,601	3,083,012.48	-7	7,917,870	169,659	5.82%
28 DOUGLAS	11,877	2,110,295,566	43,257,393.46	11,868	2,277,760,284	46,728,634.06	-9	167,464,718	3,471,241	8.02%
29 DUNDY	71	4,990,573	60,161.02	75	5,776,522	68,788.76	4	785,949	8,628	14.34%
30 FILLMORE	243	18,074,690	267,705.06	238	20,157,415	321,045.38	-5	2,082,725	53,340	19.93%
31 FRANKLIN	194	10,533,231	160,421.08	190	12,228,425	182,709.96	-4	1,695,194	22,289	13.89%
32 FRONTIER	121	10,970,555	153,686.22	116	10,850,358	145,920.04	-5	-120,197	-7,766	-5.05%
33 FURNAS	211	13,260,033	211,041.98	216	16,203,600	240,550.16	5	2,943,567	29,508	13.98%
34 GAGE	944	96,738,942	1,556,361.78	959	115,602,415	1,716,986.88	15	18,863,473	160,625	10.32%
35 GARDEN	122	6,702,593	78,310.48	122	7,351,103	85,350.88	0	648,510	7,040	8.99%
36 GARFIELD	103	9,957,763	178,877.30	93	9,120,785	157,456.80	-10	-836,978	-21,421	-11.97%
37 GOSPER	78	13,129,453	134,191.72	72	13,446,808	126,904.50	-6	317,355	-7,287	-5.43%
38 GRANT	27	1,159,347	10,010.46	27	1,068,717	9,210.82	0	-90,630	-800	-7.99%
39 GREELEY	111	7,857,870	122,995.60	105	9,361,855	138,513.64	-6	1,503,985	15,518	12.62%
40 HALL	1,737	266,788,730	4,728,791.26	1,737	284,461,756	4,805,585.42	0	17,673,026	76,794	1.62%
41 HAMILTON	316	38,272,712	483,416.24	337	48,108,100	587,498.48	21	9,835,388	104,082	21.53%
42 HARLAN	152	14,883,358	204,901.68	156	16,501,827	215,660.30	4	1,618,469	10,759	5.25%
43 HAYES	21	1,443,100	17,060.16	25	1,764,603	18,828.78	4	321,503	1,769	10.37%
44 HITCHCOCK	190	12,988,768	190,532.84	164	11,897,853	165,828.02	-26	-1,090,915	-24,705	-12.97%
45 HOLT	458	\$32,753,983	\$477,709.86	471	\$35,616,831	\$470,878.09	13	2,862,848	-6,832	-1.43%

General Notes:

- The qualification for homestead exemption relies on income data from the prior tax year.

- 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 the applications were submitted to the Department of Revenue by the county assessor (between February and August, each year).

Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2025.

Table 26A 2024 vs. 2025 Homestead Exemptions & Tax Reimbursed (Continued)

County Number & Name	2024 # of Exemptions	2024 Exempt Value	2024 Tax Loss Reimbursed	2025 # of Exemptions	2025 Exempt Value	2025 Tax Loss Reimbursed	2024 vs. 2025 Net Change #of Exempt.	2024 vs. 2025 Net Change Exempt Value	2024 vs. 2025 Net Change Tax Loss	2024 vs. 2025 %Change Tax Loss
46 HOOKER	44	2,696,232	23,921.72	41	2,773,709	24,389.72	-3	77,477	468.00	1.96%
47 HOWARD	304	38,195,083	522,362.90	299	41,363,747	534,845.00	-5	3,168,664	12,482.10	2.39%
48 JEFFERSON	423	31,556,524	497,854.68	415	32,185,728	489,923.62	-8	629,204	-7,931.06	-1.59%
49 JOHNSON	175	17,476,121	274,781.34	181	19,271,704	286,095.31	6	1,795,583	11,313.97	4.12%
50 KEARNEY	235	30,510,965	469,412.80	242	34,345,943	496,171.44	7	3,834,978	26,758.64	5.70%
51 KEITH	431	55,435,820	692,958.64	432	56,943,315	686,846.42	1	1,507,495	-6,112.22	-0.88%
52 KEYA PAHA	35	2,825,325	25,899.58	29	2,430,605	22,632.36	-6	-394,720	-3,267.22	-12.61%
53 KIMBALL	192	17,356,830	301,878.64	200	19,766,905	319,103.00	8	2,410,075	17,224.36	5.71%
54 KNOX	413	29,357,225	389,309.98	404	30,914,685	393,806.86	-9	1,557,460	4,496.88	1.16%
55 LANCASTER	7,432	1,458,523,802	25,005,269.62	7,438	1,622,609,164	26,146,652.38	6	164,085,362	1,141,382.76	4.56%
56 LINCOLN	1,243	145,063,980	2,386,079.08	1,229	155,827,025	2,558,397.45	-14	10,763,045	172,318.37	7.22%
57 LOGAN	49	2,786,403	39,521.70	47	2,454,722	33,502.46	-2	-331,681	-6,019.24	-15.23%
58 LOUP	30	2,501,568	27,340.10	34	2,566,227	25,201.12	4	64,659	-2,138.98	-7.82%
59 MADISON	1,094	154,953,391	2,421,345.00	1,027	159,416,398	2,340,036.85	-67	4,463,007	-81,308.15	-3.36%
60 MCPHERSON	17	996,915	9,971.36	18	1,055,670	10,470.86	1	58,755	499.50	5.01%
61 MERRICK	350	41,246,320	544,999.64	353	45,191,476	581,933.32	3	3,945,156	36,933.68	6.78%
62 MORRILL	250	17,348,216	285,570.06	244	17,603,649	284,302.80	-6	255,433	-1,267.26	-0.44%
63 NANCE	146	11,775,475	186,128.74	151	13,455,670	195,789.78	5	1,680,195	9,661.04	5.19%
64 NEMAHA	279	23,233,717	376,222.18	269	24,555,389	377,402.30	-10	1,321,672	1,180.12	0.31%
65 NUCKOLLS	233	10,388,160	170,163.80	230	10,979,827	203,518.06	-3	591,667	33,354.26	19.60%
66 OTOE	594	69,266,102	1,146,470.64	585	74,446,842	1,201,582.27	-9	5,180,740	55,111.63	4.81%
67 PAWNEE	148	7,217,625	104,811.60	138	8,381,854	113,535.36	-10	1,164,229	8,723.76	8.32%
68 PERKINS	121	11,036,715	131,898.74	118	11,938,171	136,399.80	-3	901,456	4,501.06	3.41%
69 PHELPS	293	37,355,394	543,810.52	282	34,702,236	465,739.34	-11	-2,653,158	-78,071.18	-14.36%
70 PIERCE	298	32,812,890	444,229.28	282	33,099,110	451,222.02	-16	286,220	6,992.74	1.57%
71 PLATTE	1,010	168,314,375	2,554,335.38	973	176,438,895	2,586,518.70	-37	8,124,520	32,183.32	1.26%
72 POLK	248	27,301,880	351,182.52	251	31,504,035	361,263.36	3	4,202,155	10,080.84	2.87%
73 RED WILLOW	453	44,053,815	678,090.28	451	47,799,614	699,886.72	-2	3,745,799	21,796.44	3.21%
74 RICHARDSON	420	21,017,151	304,097.98	407	21,667,773	292,681.34	-13	650,622	-11,416.64	-3.75%
75 ROCK	52	2,656,925	37,138.24	50	2,650,783	31,639.32	-2	-6,142	-5,498.92	-14.81%
76 SALINE	426	46,612,445	732,368.68	444	56,083,385	868,348.16	18	9,470,940	135,979.48	18.57%
77 SARPY	4,598	1,204,309,831	25,265,677.38	4,890	1,391,535,227	29,154,451.04	292	187,225,396	3,888,773.66	15.39%
78 SAUNDERS	800	133,260,642	2,014,712.34	798	141,617,541	2,103,788.08	-2	8,356,899	89,075.74	4.42%
79 SCOTTS BLUFF	1,593	168,903,730	3,008,070.00	1,630	188,546,104	3,246,705.88	37	19,642,374	238,635.88	7.93%
80 SEWARD	543	80,055,975	1,125,216.44	537	84,671,477	1,108,213.35	-6	4,615,502	-17,003.09	-1.51%
81 SHERIDAN	254	17,393,781	250,437.42	234	16,333,627	230,804.76	-20	-1,060,154	-19,632.66	-7.84%
82 SHERMAN	170	13,410,265	193,542.98	177	14,800,932	192,584.94	7	1,390,667	-958.04	-0.50%
83 SIOUX	44	2,319,493	26,607.28	50	3,397,990	36,167.62	6	1,078,497	9,560.34	35.93%
84 STANTON	235	31,395,085	430,551.46	211	29,330,873	373,257.58	-24	-2,064,212	-57,293.88	-13.31%
85 THAYER	284	18,119,365	206,884.46	277	19,999,706	231,652.50	-7	1,880,341	24,768.04	11.97%
86 THOMAS	32	2,482,145	25,956.36	31	2,209,790	23,854.10	-1	-272,355	-2,102.26	-8.10%
87 THURSTON	117	7,817,525	135,342.60	113	8,370,275	139,496.90	-4	552,750	4,154.30	3.07%
88 VALLEY	211	16,057,575	266,637.80	208	19,108,628	293,261.30	-3	3,051,053	26,623.50	9.98%
89 WASHINGTON	667	128,410,754	1,884,576.26	676	142,136,220	2,036,584.10	9	13,725,466	152,007.84	8.07%
90 WAYNE	194	22,970,775	331,169.96	196	25,775,300	354,752.96	2	2,804,525	23,583.00	7.12%
91 WEBSTER	163	10,465,320	149,442.66	159	11,344,590	164,743.28	-4	879,270	15,300.62	10.24%
92 WHEELER	30	1,799,935	18,744.62	29	1,907,745	18,310.16	-1	107,810	-434.46	-2.32%
93 YORK	438	39,582,227	612,774.12	449	60,695,697	824,729.42	11	21,113,470	211,955.30	34.59%
STATE TOTALS	55,826	8,421,362,722	150,777,795	55,884	9,254,202,224	161,785,639.67	58	832,839,502	11,007,844.73	7.30%

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