

Table 26D 2013 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	Calculated Residential Average Value	Maximum Exempt Amount Over Age 65 cat. <i>Stat. § 77-3501.01(1)</i>	Maximum Exempt Amount Disabled Categories <i>Stat. § 77-3501.01(2)</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	93,025	111,630	186,050	209,306	11,042	1,027,184,740	93,025	93,025	111,630	186,050	209,306
2 ANTELOPE	59,232	71,078	118,464	133,272	3,014	178,526,210	59,232	59,232	71,078	118,464	133,272
3 ARTHUR	45,258	54,310	90,516	101,831	218	9,866,170	45,258	45,258	54,310	95,000	110,000
4 BANNER	64,578	77,494	129,156	145,301	321	20,729,534	64,578	64,578	77,494	129,156	145,301
5 BLAINE	28,186	33,823	56,372	63,419	256	7,215,676	28,186	40,000	50,000	95,000	110,000
6 BOONE	63,145	75,774	126,290	142,076	2,521	159,186,134	63,144	63,145	75,774	126,290	142,076
7 BOX BUTTE	74,381	89,257	148,762	167,357	4,441	330,326,959	74,381	74,381	89,257	148,762	167,357
8 BOYD	27,525	33,030	55,050	61,931	1,184	32,589,790	27,525	40,000	50,000	95,000	110,000
9 BROWN	48,534	58,241	97,068	109,202	1,667	80,905,982	48,534	48,534	58,241	97,068	110,000
10 BUFFALO	112,366	134,839	224,732	252,824	15,135	1,700,654,895	112,366	112,366	134,839	224,732	252,824
11 BURT	73,445	88,134	146,890	165,251	3,117	228,934,576	73,447	73,445	88,134	146,890	165,251
12 BUTLER	75,889	91,067	151,778	170,750	3,564	270,468,365	75,889	75,889	91,067	151,778	170,750
13 CASS	138,732	166,478	277,464	312,147	10,735	1,489,290,756	138,732	138,732	166,478	277,464	312,147
14 CEDAR	74,585	89,502	149,170	167,816	3,620	269,993,232	74,584	74,585	89,502	149,170	167,816
15 CHASE	74,186	89,023	148,372	166,919	1,797	133,312,450	74,186	74,186	89,023	148,372	166,919
16 CHERRY	75,227	90,272	150,454	169,261	2,544	191,378,043	75,227	75,227	90,272	150,454	169,261
17 CHEYENNE	96,430	115,716	192,860	216,968	4,025	388,131,827	96,430	96,430	115,716	192,860	216,968
18 CLAY	67,595	81,114	135,190	152,089	3,018	203,995,865	67,593	67,595	81,114	135,190	152,089
19 COLFAX	73,880	88,656	147,760	166,230	3,676	271,586,945	73,881	73,880	88,656	147,760	166,230
20 CUMING	75,060	90,072	150,120	168,885	3,753	281,697,490	75,059	75,060	90,072	150,120	168,885
21 CUSTER	62,364	74,837	124,728	140,319	4,843	302,027,990	62,364	62,364	74,837	124,728	140,319
22 DAKOTA	88,618	106,342	177,236	199,391	5,980	529,933,187	88,618	88,618	106,342	177,236	199,391
23 DAWES	76,853	92,224	153,706	172,919	3,490	268,215,470	76,853	76,853	92,224	153,706	172,919
24 DAWSON	82,768	99,322	165,536	186,228	8,955	741,187,172	82,768	82,768	99,322	165,536	186,228
25 DEUEL	50,290	60,348	100,580	113,153	977	49,132,867	50,290	50,290	60,348	100,580	113,153
26 DIXON	66,960	80,352	133,920	150,660	2,399	160,643,930	66,963	66,960	80,352	133,920	150,660
27 DODGE	101,045	121,254	202,090	227,351	13,497	1,363,800,350	101,045	101,045	121,254	202,090	227,351
28 DOUGLAS	141,993	170,392	283,986	319,484	159,097	22,590,716,700	141,993	141,993	170,392	283,986	319,484
29 DUNDY	42,501	51,001	85,002	95,627	1,081	45,943,424	42,501	42,501	51,001	95,000	110,000
30 FILLMORE	65,430	78,516	130,860	147,218	2,707	177,118,255	65,430	65,430	78,516	130,860	147,218
31 FRANKLIN	42,275	50,730	84,550	95,119	1,730	73,137,744	42,276	42,275	50,730	95,000	110,000
32 FRONTIER	63,133	75,760	126,266	142,049	1,156	72,981,576	63,133	63,133	75,760	126,266	142,049
33 FURNAS	43,505	52,206	87,010	97,886	2,512	109,290,335	43,507	43,505	52,206	95,000	110,000
34 GAGE	87,291	104,749	174,582	196,405	9,032	788,414,255	87,291	87,291	104,749	174,582	196,405
35 GARDEN	47,961	57,553	95,922	107,912	1,200	57,553,369	47,961	47,961	57,553	95,922	110,000
36 GARFIELD	61,825	74,190	123,650	139,106	921	56,942,965	61,827	61,825	74,190	123,650	139,106
37 GOSPER	99,499	119,399	198,998	223,873	1,180	117,408,561	99,499	99,499	119,399	198,998	223,873
38 GRANT	43,201	51,841	86,402	97,202	322	13,910,837	43,201	43,201	51,841	95,000	110,000
39 GREELEY	45,535	54,642	91,070	102,454	1,150	52,364,645	45,534	45,535	54,642	95,000	110,000
40 HALL	106,879	128,255	213,758	240,478	18,425	1,969,254,051	106,879	106,879	128,255	213,758	240,478
41 HAMILTON	108,000	129,600	216,000	243,000	3,795	409,864,367	108,001	108,000	129,600	216,000	243,000
42 HARLAN	62,777	75,332	125,554	141,248	1,832	115,006,705	62,777	62,777	75,332	125,554	141,248
43 HAYES	44,093	52,912	88,186	99,209	505	22,266,897	44,093	44,093	52,912	95,000	110,000
44 HITCHCOCK	49,173	59,008	98,346	110,639	1,454	71,497,067	49,173	49,173	59,008	98,346	110,639
45 HOLT	59,341	71,209	118,682	133,517	4,808	285,310,560	59,341	59,341	71,209	118,682	133,517

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 2013 relies on income data from 2012; 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.

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County Number & Name	Certified Residential Average Value	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Calculated Residential Average Value	Maximum Exempt Amount Over Age 65 cat.	Maximum Exempt Amount Disabled Categories	Maximum Residential Value Over Age 65 cat.	Maximum Residential Value Disabled categories
	Stat. § 77-3506.02							Stat. § 77-3501.01(1)	Stat. § 77-3501.01(2)	Stat. § 77-3505.02(1)	Stat. § 77-3505.02(2)
46 HOOKER	36,800	44,160	73,600	82,800	353	12,990,395	36,800	40,000	50,000	95,000	110,000
47 HOWARD	80,633	96,760	161,266	181,424	2,736	220,611,439	80,633	80,633	96,760	161,266	181,424
48 JEFFERSON	58,866	70,639	117,732	132,449	3,646	214,626,118	58,866	58,866	70,639	117,732	132,449
49 JOHNSON	63,197	75,836	126,394	142,193	1,972	124,624,760	63,197	63,197	75,836	126,394	142,193
50 KEARNEY	99,660	119,592	199,320	224,235	2,783	277,358,545	99,662	99,662	119,592	199,320	224,235
51 KEITH	82,335	98,802	164,670	185,254	4,289	353,132,260	82,334	82,335	98,802	164,670	185,254
52 KEYA PAHA	36,022	43,226	72,044	81,050	441	15,885,900	36,022	40,000	50,000	95,000	110,000
53 KIMBALL	62,379	74,855	124,758	140,353	1,851	115,462,626	62,379	62,379	74,855	124,758	140,353
54 KNOX	51,050	61,260	102,100	114,863	3,656	186,636,510	51,049	51,050	61,260	102,100	114,863
55 LANCASTER	152,350	182,820	304,700	342,788	87,914	13,391,746,400	152,328	152,350	182,820	304,700	342,788
56 LINCOLN	101,105	121,326	202,210	227,486	13,805	1,395,784,420	101,107	101,105	121,326	202,210	227,486
57 LOGAN	67,603	81,124	135,206	152,107	344	23,255,421	67,603	67,603	81,124	135,206	152,107
58 LOUP	52,106	62,527	104,212	117,239	428	22,301,555	52,106	52,106	62,527	104,212	117,239
59 MADISON	97,465	116,958	194,930	219,296	11,719	1,142,194,224	97,465	97,465	116,958	194,930	219,296
60 MCPHERSON	54,799	65,759	109,598	123,298	192	10,521,348	54,799	54,799	65,759	109,598	123,298
61 MERRICK	83,190	99,828	166,380	187,178	3,499	291,083,475	83,190	83,190	99,828	166,380	187,178
62 MORRILL	58,505	70,206	117,010	131,636	2,378	139,126,172	58,506	58,505	70,206	117,010	131,636
63 NANCE	59,105	70,926	118,210	132,986	1,656	97,881,576	59,107	59,105	70,926	118,210	132,986
64 NEMAHA	67,565	81,078	135,130	152,021	3,066	207,158,435	67,566	67,565	81,078	135,130	152,021
65 NUCKOLLS	41,140	49,368	82,280	92,565	2,375	97,707,855	41,140	41,140	50,000	95,000	110,000
66 OTOE	98,305	117,966	196,610	221,186	6,311	620,402,730	98,305	98,305	117,966	196,610	221,186
67 PAWNEE	39,760	47,712	79,520	89,460	1,490	59,246,080	39,762	40,000	50,000	95,000	110,000
68 PERKINS	77,646	93,175	155,292	174,704	1,291	100,240,364	77,646	77,646	93,175	155,292	174,704
69 PHELPS	90,413	108,496	180,826	203,429	3,840	347,186,784	90,413	90,413	108,496	180,826	203,429
70 PIERCE	79,140	94,968	158,280	178,065	2,619	207,264,367	79,139	79,140	94,968	158,280	178,065
71 PLATTE	121,670	146,004	243,340	273,758	11,710	1,424,737,051	121,668	121,670	146,004	243,340	273,758
72 POLK	83,785	100,542	167,570	188,516	2,241	187,765,181	83,786	83,785	100,542	167,570	188,516
73 RED WILLOW	66,983	80,380	133,966	150,712	4,545	304,437,603	66,983	66,983	80,380	133,966	150,712
74 RICHARDSON	45,865	55,038	91,730	103,196	4,101	188,093,823	45,865	45,865	55,038	95,000	110,000
75 ROCK	40,807	48,968	81,614	91,816	854	34,849,230	40,807	40,807	50,000	95,000	110,000
76 SALINE	82,915	99,498	165,830	186,559	5,157	427,590,445	82,915	82,915	99,498	165,830	186,559
77 SARPY	162,754	195,305	325,508	366,197	49,044	7,982,110,848	162,754	162,754	195,305	325,508	366,197
78 SAUNDERS	136,510	163,812	273,020	307,148	8,532	1,164,715,110	136,511	136,510	163,812	273,020	307,148
79 SCOTTS BLUFF	88,753	106,504	177,506	199,694	14,013	1,243,691,825	88,753	88,753	106,504	177,506	199,694
80 SEWARD	126,877	152,252	253,754	285,473	5,927	752,002,148	126,877	126,877	152,252	253,754	285,473
81 SHERIDAN	45,128	54,154	90,256	101,538	2,724	122,929,527	45,128	45,128	54,154	95,000	110,000
82 SHERMAN	50,926	61,111	101,852	114,584	1,495	76,134,593	50,926	50,926	61,111	101,852	114,584
83 SIOUX	55,894	67,073	111,788	125,762	751	41,976,574	55,894	55,894	67,073	111,788	125,762
84 STANTON	87,470	104,964	174,940	196,808	2,538	222,000,815	87,471	87,470	104,964	174,940	196,808
85 THAYER	53,270	63,924	106,540	119,858	2,686	143,083,579	53,270	53,270	63,924	106,540	119,858
86 THOMAS	53,120	63,744	106,240	119,520	408	21,672,827	53,120	53,120	63,744	106,240	119,520
87 THURSTON	57,017	68,420	114,034	128,288	1,592	90,771,480	57,017	57,017	68,420	114,034	128,288
88 VALLEY	66,861	80,233	133,722	150,437	1,838	122,891,130	66,861	66,861	80,233	133,722	150,437
89 WASHINGTON	158,257	189,908	316,514	356,078	7,160	1,133,118,115	158,257	158,257	189,908	316,514	356,078
90 WAYNE	89,971	107,965	179,942	202,435	3,139	282,419,335	89,971	89,971	107,965	179,942	202,435
91 WEBSTER	46,747	56,096	93,494	105,181	1,784	83,396,595	46,747	46,747	56,096	95,000	110,000
92 WHEELER	30,435	36,522	60,870	68,479	553	16,831,154	30,436	40,000	50,000	95,000	110,000
93 YORK	97,272	116,726	194,544	218,862	5,099	495,990,407	97,272	97,272	116,726	194,544	218,862
STATE TOTALS					635,241	73,957,538,072	116,424				

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