

Table 26D 2017 Homestead Exemption - Average Residential Value

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)
1 ADAMS	109,901	131,881	219,802	247,277	11,185	1,229,247,315	109,901	131,881	219,802	247,277
2 ANTELOPE	73,395	88,074	146,790	165,139	3,033	222,606,635	73,395	88,074	146,790	165,139
3 ARTHUR	55,773	66,928	111,546	125,489	202	11,266,160	55,773	66,928	111,546	125,489
4 BANNER	77,133	92,560	154,266	173,549	317	24,451,077	77,133	92,560	154,266	173,549
5 BLAINE	46,458	55,750	92,916	104,531	250	11,614,619	46,458	55,750	95,000	110,000
6 BOONE	100,890	121,068	201,780	227,003	2,503	252,527,890	100,890	121,068	201,780	227,003
7 BOX BUTTE	84,752	101,702	169,504	190,692	4,448	376,976,525	84,752	101,702	169,504	190,692
8 BOYD	28,782	34,538	57,564	64,760	1,160	33,387,405	40,000	50,000	95,000	110,000
9 BROWN	56,109	67,331	112,218	126,245	1,662	93,253,740	56,109	67,331	112,218	126,245
10 BUFFALO	157,023	188,428	314,046	353,302	15,805	2,481,742,263	157,023	188,428	314,046	353,302
11 BURT	81,008	97,210	162,016	182,268	3,197	258,982,541	81,008	97,210	162,016	182,268
12 BUTLER	89,129	106,955	178,258	200,540	3,570	318,191,850	89,129	106,955	178,258	200,540
13 CASS	150,297	180,356	300,594	338,168	10,963	1,647,706,915	150,297	180,356	300,594	338,168
14 CEDAR	94,986	113,983	189,972	213,719	3,516	333,972,455	94,986	113,983	189,972	213,719
15 CHASE	104,536	125,443	209,072	235,206	1,805	188,687,884	104,536	125,443	209,072	235,206
16 CHERRY	82,108	98,530	164,216	184,743	2,584	212,167,788	82,108	98,530	164,216	184,743
17 CHEYENNE	121,911	146,293	243,822	274,300	4,636	565,180,860	121,911	146,293	243,822	274,300
18 CLAY	79,507	95,408	159,014	178,891	3,000	238,520,205	79,507	95,408	159,014	178,891
19 COLFAX	86,963	104,356	173,926	195,667	3,666	318,806,455	86,963	104,356	173,926	195,667
20 CUMING	91,417	109,700	182,834	205,688	3,678	336,233,420	91,417	109,700	182,834	205,688
21 CUSTER	83,566	100,279	167,132	188,024	4,758	397,609,301	83,566	100,279	167,132	188,024
22 DAKOTA	102,021	122,425	204,042	229,547	6,101	622,432,926	102,021	122,425	204,042	229,547
23 DAWES	91,403	109,684	182,806	205,657	3,476	317,716,145	91,403	109,684	182,806	205,657
24 DAWSON	106,450	127,740	212,900	239,513	8,930	950,601,089	106,450	127,740	212,900	239,513
25 DEUEL	56,180	67,416	112,360	126,405	976	54,831,444	56,180	67,416	112,360	126,405
26 DIXON	74,470	89,364	148,940	167,558	2,375	176,865,705	74,470	89,364	148,940	167,558
27 DODGE	107,009	128,411	214,018	240,770	13,587	1,453,928,290	107,009	128,411	214,018	240,770
28 DOUGLAS	159,838	191,806	319,676	359,636	157,292	25,141,220,600	159,838	191,806	319,676	359,636
29 DUNDY	50,522	60,626	101,044	113,675	1,067	53,907,003	50,522	60,626	101,044	113,675
30 FILLMORE	78,059	93,671	156,118	175,633	2,648	206,699,705	78,059	93,671	156,118	175,633
31 FRANKLIN	53,327	63,992	106,654	119,986	1,694	90,335,285	53,327	63,992	106,654	119,986
32 FRONTIER	80,063	96,076	160,126	180,142	1,169	93,593,616	80,063	96,076	160,126	180,142
33 FURNAS	57,037	68,444	114,074	128,333	2,493	142,192,465	57,037	68,444	114,074	128,333
34 GAGE	94,218	113,062	188,436	211,991	9,054	853,052,710	94,218	113,062	188,436	211,991
35 GARDEN	55,515	66,618	111,030	124,909	1,206	66,950,591	55,515	66,618	111,030	124,909
36 GARFIELD	87,044	104,453	174,088	195,849	857	74,596,578	87,044	104,453	174,088	195,849
37 GOSPER	137,230	164,676	274,460	308,768	1,181	162,068,728	137,230	164,676	274,460	308,768
38 GRANT	53,231	63,877	106,462	119,770	332	17,672,603	53,231	63,877	106,462	119,770
39 GREELEY	54,822	65,786	109,644	123,350	1,153	63,209,190	54,822	65,786	109,644	123,350
40 HALL	123,701	148,441	247,402	278,327	18,964	2,345,874,160	123,701	148,441	247,402	278,327
41 HAMILTON	127,372	152,846	254,744	286,587	3,823	486,943,388	127,372	152,846	254,744	286,587
42 HARLAN	75,374	90,449	150,748	169,592	1,827	137,708,907	75,374	90,449	150,748	169,592
43 HAYES	54,964	65,957	109,928	123,669	494	27,152,280	54,964	65,957	109,928	123,669
44 HITCHCOCK	55,759	66,911	111,518	125,458	1,455	81,129,720	55,759	66,911	111,518	125,458
45 HOLT	77,747	93,296	155,494	174,931	4,853	377,304,109	77,747	93,296	155,494	174,931

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 2017 relies on income data from 2016; 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 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	41,259	49,511	82,518	92,833	373	15,389,432	41,259	50,000	95,000	110,000
47 HOWARD	108,035	129,642	216,070	243,079	2,753	297,420,711	108,035	216,070	243,079	243,079
48 JEFFERSON	71,501	85,801	143,002	160,877	3,592	256,832,579	71,501	85,801	143,002	160,877
49 JOHNSON	79,469	95,363	158,938	178,805	1,906	151,468,081	79,469	95,363	158,938	178,805
50 KEARNEY	121,090	145,308	242,180	272,453	2,813	340,625,045	121,090	145,308	242,180	272,453
51 KEITH	101,208	121,450	202,416	227,718	4,353	440,556,632	101,208	121,450	202,416	227,718
52 KEYA PAHA	44,589	53,507	89,178	100,325	530	23,632,320	44,589	53,507	95,000	110,000
53 KIMBALL	69,963	83,956	139,926	157,417	1,851	129,502,390	69,963	83,956	139,926	157,417
54 KNOX	59,393	71,272	118,786	133,634	3,617	214,825,720	59,393	71,272	118,786	133,634
55 LANCASTER	182,460	218,952	364,920	410,535	92,330	16,846,532,900	182,460	218,952	364,920	410,535
56 LINCOLN	108,895	130,674	217,790	245,014	13,770	1,499,487,730	108,895	130,674	217,790	245,014
57 LOGAN	72,925	87,510	145,850	164,081	343	25,013,369	72,925	87,510	145,850	164,081
58 LOUP	74,021	88,825	148,042	166,547	469	34,715,990	74,021	88,825	148,042	166,547
59 MADISON	121,966	146,359	243,932	274,424	11,903	1,451,764,095	121,966	146,359	243,932	274,424
60 MCPHERSON	67,006	80,407	134,012	150,764	186	12,463,037	67,006	80,407	134,012	150,764
61 MERRICK	102,533	123,040	205,066	230,699	3,495	358,353,791	102,533	123,040	205,066	230,699
62 MORRILL	66,042	79,250	132,084	148,595	2,368	156,388,573	66,042	79,250	132,084	148,595
63 NANCE	72,428	86,914	144,856	162,963	1,637	118,564,133	72,428	86,914	144,856	162,963
64 NEMAHA	78,368	94,042	156,736	176,328	2,993	234,554,559	78,368	94,042	156,736	176,328
65 NUCKOLLS	47,419	56,903	94,838	106,693	2,345	111,198,425	47,419	56,903	95,000	110,000
66 OTOE	110,439	132,527	220,878	248,488	6,375	704,047,860	110,439	132,527	220,878	248,488
67 PAWNEE	44,883	53,860	89,766	100,987	1,501	67,369,220	44,883	53,860	95,000	110,000
68 PERKINS	85,609	102,731	171,218	192,620	1,280	109,580,009	85,609	102,731	171,218	192,620
69 PHELPS	106,404	127,685	212,808	239,409	3,774	401,567,999	106,404	127,685	212,808	239,409
70 PIERCE	97,123	116,548	194,246	218,527	3,013	292,632,555	97,123	116,548	194,246	218,527
71 PLATTE	137,257	164,708	274,514	308,828	11,963	1,642,003,686	137,257	164,708	274,514	308,828
72 POLK	95,490	114,588	190,980	214,853	2,252	215,043,340	95,490	114,588	190,980	214,853
73 RED WILLOW	84,627	101,552	169,254	190,411	4,528	383,189,126	84,627	101,552	169,254	190,411
74 RICHARDSON	52,608	63,130	105,216	118,368	4,013	211,114,867	52,608	63,130	105,216	118,368
75 ROCK	48,063	57,676	96,126	108,142	851	40,901,545	48,063	57,676	96,126	110,000
76 SALINE	92,391	110,869	184,782	207,880	5,166	477,289,735	92,391	110,869	184,782	207,880
77 SARPY	187,931	225,517	375,862	422,845	53,351	10,026,293,186	187,931	225,517	375,862	422,845
78 SAUNDERS	154,855	185,826	309,710	348,424	8,724	1,350,958,990	154,855	185,826	309,710	348,424
79 SCOTTS BLUFF	99,143	118,972	198,286	223,072	14,067	1,394,646,633	99,143	118,972	198,286	223,072
80 SEWARD	153,238	183,886	306,476	344,786	6,094	933,830,960	153,238	183,886	306,476	344,786
81 SHERIDAN	52,217	62,660	104,434	117,488	2,628	137,225,617	52,217	62,660	104,434	117,488
82 SHERMAN	67,055	80,466	134,110	150,874	1,507	101,051,455	67,055	80,466	134,110	150,874
83 SIOUX	61,112	73,334	122,224	137,502	755	46,139,737	61,112	73,334	122,224	137,502
84 STANTON	112,801	135,361	225,602	253,802	2,410	271,850,495	112,801	135,361	225,602	253,802
85 THAYER	67,614	81,137	135,228	152,132	2,633	178,028,659	67,614	81,137	135,228	152,132
86 THOMAS	69,369	83,243	138,738	156,080	416	28,857,439	69,369	83,243	138,738	156,080
87 THURSTON	64,802	77,762	129,604	145,805	1,593	103,229,106	64,802	77,762	129,604	145,805
88 VALLEY	77,740	93,288	155,480	174,915	1,805	140,319,990	77,740	93,288	155,480	174,915
89 WASHINGTON	176,357	211,628	352,714	396,803	7,372	1,300,102,224	176,357	211,628	352,714	396,803
90 WAYNE	112,008	134,410	224,016	252,018	3,085	345,545,125	112,008	134,410	224,016	252,018
91 WEBSTER	52,649	63,179	105,298	118,460	1,766	92,978,275	52,649	63,179	105,298	118,460
92 WHEELER	48,149	57,779	96,298	108,335	538	25,904,134	48,149	57,779	96,298	110,000
93 YORK	114,644	137,573	229,288	257,949	5,283	605,665,539	114,644	137,573	229,288	257,949
STATE TOTALS					645,315	87,897,777,562	136,209			

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