

Table 24 Tax Equalization and Review Commission Levels of Value 2019

Cnty#/County Name		Residential Level of Value	Commercial Level of Value	Agricultural and Horticultural Land Not Subject to Special Valuation Level of Value	Special Value of Agricultural and Horticultural Land Subject to Special Value
1	Adams	93	95	71	
2	Antelope	96	100	71	
3	Arthur	100	100	75	
4	Banner	100	100	72	
5	Blaine	100	100	75	
6	Boone	96	100	70	
7	Box Butte	98	100	70	
8	Boyd	99	100	71	
9	Brown	96	100	71	
10	Buffalo	96	95	71	71
11	Burt	98	100	71	
12	Butler	93	100	72	
13	Cass	95	99	70	70
14	Cedar	94	100	72	
15	Chase	92	100	73	
16	Cherry	98	100	69	
17	Cheyenne	93	100	73	
18	Clay	97	99	74	
19	Colfax	93	100	73	
20	Cuming	95	93	73	
21	Custer	96	NEI	73	
22	Dakota	94	98	75	
23	Dawes	99	95	69	69
24	Dawson	97	98	72	72
25	Deuel	95	100	72	
26	Dixon	96	100	74	
27	Dodge	92	96	74	
28	Douglas	94	95	72	72
29	Dundy	93	100	69	
30	Fillmore	97	100	71	
31	Franklin	92	100	71	
32	Frontier	99	100	72	
33	Furnas	95	100	73	
34	Gage	95	99	70	
35	Garden	97	100	73	73
36	Garfield	92	100	75	75
37	Gosper	96	100	71	
38	Grant	100	100	75	
39	Greeley	94	100	72	
40	Hall	93	93	74	
41	Hamilton	93	94	73	
42	Harlan	93	100	73	
43	Hayes	100	100	75	
44	Hitchcock	96	100	71	71
45	Holt	95	97	69	
46	Hooker	100	100	75	
47	Howard	97	100	70	

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48 Jefferson	100	100	74	
49 Johnson	97	100	70	
50 Kearney	94	100	71	
51 Keith	93	93	70	70
52 Keya Paha	100	100	75	
53 Kimball	97	100	75	
54 Knox	95	100	70	
55 Lancaster	99	96	72	72
56 Lincoln	96	95	71	71
57 Logan	100	100	75	
58 Loup	100	100	75	
59 Madison	92	NEI	71	
60 McPherson	100	100	75	
61 Merrick	94	100	71	
62 Morrill	100	100	69	69
63 Nance	100	100	72	
64 Nemaha	94	100	70	
65 Nuckolls	99	100	73	
66 Otoe	95	97	73	
67 Pawnee	95	100	73	
68 Perkins	95	100	72	
69 Phelps	93	98	69	
70 Pierce	95	100	70	
71 Platte	96	97	72	
72 Polk	94	100	75	
73 Red Willow	94	97	69	
74 Richardson	92	100	69	
75 Rock	92	100	75	
76 Saline	93	100	73	
77 Sarpy	96	95	70	70
78 Saunders	93	93	72	72
79 Scotts Bluff	92	97	NEI	
80 Seward	93	100	73	
81 Sheridan	96	100	69	
82 Sherman	95	100	71	
83 Sioux	100	100	75	
84 Stanton	92	100	72	
85 Thayer	97	100	75	
86 Thomas	100	100	75	
87 Thurston	94	100	69	
88 Valley	94	97	74	
89 Washington	96	100	72	72
90 Wayne	95	100	70	
91 Webster	95	100	70	
92 Wheeler	100	100	75	
93 York	99	99	72	