

Table 26D 2019 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	123,535	148,242	247,070	277,954	11,224	1,386,556,013	123,535	148,242	247,070	277,954
2 ANTELOPE	80,586	96,703	161,172	181,319	3,018	243,209,870	80,586	96,703	161,172	181,319
3 ARTHUR	59,152	70,982	118,304	133,092	210	12,421,819	59,152	70,982	118,304	133,092
4 BANNER	81,324	97,589	162,648	182,979	316	25,698,537	81,324	97,589	162,648	182,979
5 BLAINE	46,269	55,523	95,000	110,000	249	11,521,048	46,269	55,523	95,000	110,000
6 BOONE	110,555	132,665	221,110	248,750	2,488	275,058,320	110,555	132,665	221,110	248,750
7 BOX BUTTE	98,383	118,060	196,766	221,362	4,431	435,933,693	98,383	118,060	196,766	221,362
8 BOYD	35,475	50,000	95,000	110,000	1,159	41,113,860	40,000	50,000	95,000	110,000
9 BROWN	67,296	80,755	134,592	151,416	1,649	110,971,015	67,296	80,755	134,592	151,416
10 BUFFALO	175,283	210,340	350,566	394,387	15,995	2,803,650,614	175,283	210,340	350,566	394,387
11 BURT	89,999	107,998	179,997	202,497	3,171	285,385,309	89,999	107,998	179,997	202,497
12 BUTLER	96,152	115,382	192,304	216,342	3,623	348,360,100	96,152	115,382	192,304	216,342
13 CASS	163,058	195,670	326,116	366,881	11,165	1,820,544,152	163,058	195,670	326,116	366,881
14 CEDAR	105,315	126,378	210,630	236,959	3,495	368,075,830	105,315	126,378	210,630	236,959
15 CHASE	109,752	131,702	219,504	246,942	1,807	198,321,206	109,752	131,702	219,504	246,942
16 CHERRY	97,362	116,834	194,724	219,065	2,607	253,823,374	97,362	116,834	194,724	219,065
17 CHEYENNE	90,329	108,395	180,658	203,240	4,217	380,916,417	90,329	108,395	180,658	203,240
18 CLAY	84,020	100,824	168,040	189,045	2,995	251,640,710	84,020	100,824	168,040	189,045
19 COLFAX	94,889	113,867	189,778	213,500	3,685	349,667,205	94,889	113,867	189,778	213,500
20 CUMING	104,005	124,805	208,010	234,010	3,703	385,132,025	104,005	124,805	208,010	234,010
21 CUSTER	92,546	111,055	185,092	208,229	4,725	437,281,874	92,546	111,055	185,092	208,229
22 DAKOTA	116,401	139,681	232,802	261,902	6,139	714,582,820	116,401	139,681	232,802	261,902
23 DAWES	96,663	115,996	193,326	217,492	3,496	337,933,269	96,663	115,996	193,326	217,492
24 DAWSON	113,751	136,501	227,502	255,940	8,949	1,017,961,362	113,751	136,501	227,502	255,940
25 DEUEL	61,740	74,090	123,480	138,915	976	60,260,329	61,740	74,090	123,480	138,915
26 DIXON	85,340	102,410	170,680	192,015	2,359	201,316,590	85,340	102,410	170,680	192,015
27 DODGE	124,791	149,749	249,582	280,780	13,863	1,729,971,209	124,791	149,749	249,582	280,780
28 DOUGLAS	180,000	216,000	360,000	405,000	162,195	29,194,703,151	180,000	216,000	360,000	405,000
29 DUNDY	53,640	64,368	107,280	120,690	1,119	60,023,563	53,640	64,368	107,280	120,690
30 FILLMORE	91,300	109,560	182,600	205,425	2,630	240,125,465	91,300	109,560	182,600	205,425
31 FRANKLIN	55,649	66,779	111,298	125,210	1,687	93,879,370	55,649	66,779	111,298	125,210
32 FRONTIER	86,567	103,881	173,135	194,776	1,198	103,707,610	86,567	103,881	173,135	194,776
33 FURNAS	60,275	72,330	120,550	135,620	2,475	149,182,930	60,275	72,330	120,550	135,620
34 GAGE	103,045	123,654	206,090	231,851	9,104	938,121,415	103,045	123,654	206,090	231,851
35 GARDEN	61,550	73,860	123,100	138,488	1,206	74,229,238	61,550	73,860	123,100	138,488
36 GARFIELD	93,847	112,617	187,694	211,156	972	91,219,467	93,847	112,617	187,694	211,156
37 GOSPER	160,034	192,041	320,068	360,077	1,182	189,159,846	160,034	192,041	320,068	360,077
38 GRANT	58,427	70,112	116,854	131,461	334	19,514,706	58,427	70,112	116,854	131,461
39 GREELEY	59,309	71,171	118,618	133,445	1,156	68,561,175	59,309	71,171	118,618	133,445
40 HALL	135,094	162,112	270,187	303,691	19,301	2,607,444,140	135,094	162,112	270,187	303,691
41 HAMILTON	140,209	168,251	280,418	315,470	3,856	540,647,365	140,209	168,251	280,418	315,470
42 HARLAN	78,899	94,679	157,798	177,523	1,926	151,959,007	78,899	94,679	157,798	177,522
43 HAYES	56,310	67,572	112,620	126,698	493	27,760,680	56,310	67,572	112,620	126,698
44 HITCHCOCK	62,731	75,277	125,462	141,145	1,439	90,269,220	62,731	75,277	125,462	141,145
45 HOLT	79,704	95,645	159,408	179,334	4,741	377,875,812	79,704	95,645	159,408	179,334

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 2019 relies on income data from 2018; 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	47,301	56,761	95,000	110,000	379	17,927,148	47,301	56,761	95,000	110,000
47 HOWARD	117,173	140,608	234,346	263,639	2,784	326,209,988	117,173	140,608	234,346	263,639
48 JEFFERSON	75,857	91,028	151,714	170,678	3,566	270,504,523	75,857	91,028	151,714	170,678
49 JOHNSON	82,382	98,859	164,765	185,361	1,991	164,023,450	82,382	98,859	164,765	185,361
50 KEARNEY	127,100	152,520	254,200	285,975	2,832	359,953,645	127,100	152,520	254,200	285,975
51 KEITH	118,071	141,685	236,142	265,660	4,380	517,149,530	118,071	141,685	236,142	265,660
52 KEYA PAHA	55,879	67,055	111,758	125,728	521	29,112,995	55,879	67,055	111,758	125,728
53 KIMBALL	69,743	83,692	139,486	156,922	1,859	129,651,675	69,743	83,692	139,486	156,922
54 KNOX	70,801	84,961	141,602	159,302	3,605	255,236,375	70,801	84,961	141,602	159,302
55 LANCASTER	201,584	241,901	403,168	453,564	94,512	19,052,070,400	201,584	241,901	403,168	453,564
56 LINCOLN	126,263	151,516	252,527	284,092	13,810	1,743,695,942	126,263	151,516	252,527	284,092
57 LOGAN	73,562	88,274	147,124	165,515	359	26,408,909	73,562	88,274	147,124	165,515
58 LOUP	83,730	100,476	167,460	188,393	476	39,855,520	83,730	100,476	167,460	188,393
59 MADISON	139,201	167,041	278,402	313,202	12,106	1,685,169,985	139,201	167,041	278,402	313,202
60 MCPHERSON	64,804	77,765	129,608	145,809	210	13,608,860	64,804	77,765	129,608	145,809
61 MERRICK	110,825	132,990	221,650	249,355	3,526	390,762,490	110,825	132,990	221,650	249,355
62 MORRILL	68,445	82,135	136,890	154,000	2,355	161,182,965	68,445	82,135	136,890	154,000
63 NANCE	81,435	97,722	162,870	183,229	1,643	133,797,430	81,435	97,722	162,870	183,229
64 NEMAHA	82,637	99,164	165,274	185,933	3,024	249,894,792	82,637	99,164	165,274	185,933
65 NUCKOLLS	49,430	59,316	98,860	111,218	2,316	114,478,805	49,430	59,316	98,860	111,218
66 OTOE	115,566	138,679	231,132	260,024	6,394	738,930,760	115,566	138,679	231,132	260,024
67 PAWNEE	48,507	58,208	97,014	110,000	1,487	72,129,345	48,507	58,208	97,014	110,000
68 PERKINS	97,917	117,500	195,834	220,313	1,338	131,013,484	97,917	117,500	195,834	220,313
69 PHELPS	117,862	141,434	235,724	265,190	3,758	442,924,676	117,862	141,434	235,724	265,190
70 PIERCE	116,530	139,836	233,060	262,193	3,036	353,786,477	116,530	139,836	233,060	262,193
71 PLATTE	154,634	185,561	309,268	347,927	12,088	1,869,215,883	154,634	185,561	309,268	347,927
72 POLK	98,779	118,535	197,558	222,253	2,339	231,043,410	98,779	118,535	197,558	222,253
73 RED WILLOW	92,032	110,438	184,064	207,072	4,586	422,058,614	92,032	110,438	184,064	207,072
74 RICHARDSON	54,843	65,811	109,685	123,397	3,997	219,205,610	54,843	65,811	109,685	123,397
75 ROCK	53,214	63,857	106,428	119,732	846	45,019,425	53,214	63,857	106,428	119,732
76 SALINE	99,771	119,725	199,542	224,485	5,197	518,510,915	99,771	119,725	199,542	224,485
77 SARPY	210,750	252,900	421,500	474,188	54,992	11,589,562,129	210,750	252,900	421,500	474,188
78 SAUNDERS	182,162	218,594	364,323	409,864	8,985	1,636,723,248	182,162	218,594	364,323	409,864
79 SCOTTS BLUFF	104,062	124,874	208,124	234,140	14,117	1,469,038,987	104,062	124,874	208,124	234,140
80 SEWARD	163,079	195,695	326,158	366,928	6,307	1,028,539,030	163,079	195,695	326,158	366,928
81 SHERIDAN	58,929	70,715	117,858	132,590	2,622	154,512,015	58,929	70,715	117,858	132,590
82 SHERMAN	79,258	95,110	158,516	178,331	1,514	119,995,855	79,258	95,110	158,516	178,331
83 SIOUX	67,380	80,856	134,760	151,605	761	51,276,348	67,380	80,856	134,760	151,605
84 STANTON	123,889	148,670	247,780	278,755	2,421	299,934,545	123,889	148,670	247,780	278,755
85 THAYER	69,885	83,862	139,770	157,241	2,637	184,286,151	69,885	83,862	139,770	157,241
86 THOMAS	71,014	85,217	142,028	159,782	421	29,896,883	71,014	85,217	142,028	159,782
87 THURSTON	72,166	86,599	144,332	162,374	1,584	114,310,557	72,166	86,599	144,332	162,374
88 VALLEY	79,716	95,659	159,432	179,361	1,782	142,054,050	79,716	95,659	159,432	179,361
89 WASHINGTON	204,245	245,094	408,490	459,551	7,485	1,528,770,280	204,245	245,094	408,490	459,551
90 WAYNE	115,896	139,075	231,792	260,766	3,150	365,072,145	115,896	139,075	231,792	260,766
91 WEBSTER	63,525	76,230	127,050	142,930	1,781	113,138,195	63,525	76,230	127,050	142,930
92 WHEELER	53,495	64,195	106,990	120,365	544	29,101,265	53,495	64,195	106,990	120,365
93 YORK	121,596	145,915	243,192	273,591	5,334	648,591,915	121,596	145,915	243,192	273,591
STATE TOTALS					656,485	99,735,030,354	151,923			

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