

Table 24 Tax Equalization and Review Commission Levels of Value 2020

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	94	94	71	
2 Antelope	95	100	71	
3 Arthur	100	100	75	
4 Banner	100	100	71	
5 Blaine	100	100	75	
6 Boone	96	100	73	
7 Box Butte	96	100	69	
8 Boyd	97	100	69	
9 Brown	94	100	70	
10 Buffalo	96	93	72	72
11 Burt	96	100	72	
12 Butler	94	100	70	
13 Cass	94	99	75	75
14 Cedar	94	100	72	
15 Chase	97	100	72	
16 Cherry	93	100	70	
17 Cheyenne	94	100	74	
18 Clay	95	100	73	
19 Colfax	96	100	71	
20 Cuming	95	96	73	
21 Custer	96	94	71	
22 Dakota	93	96	69	
23 Dawes	95	98	70	70
24 Dawson	98	95	69	69
25 Deuel	92	100	73	
26 Dixon	95	100	75	
27 Dodge	97	95	73	
28 Douglas	95	94	73	73
29 Dundy	93	100	70	
30 Fillmore	97	100	72	
31 Franklin	95	100	70	
32 Frontier	96	100	70	
33 Furnas	93	100	73	
34 Gage	94	96	69	
35 Garden	97	100	75	75
36 Garfield	94	100	75	
37 Gosper	95	100	69	
38 Grant	100	100	75	
39 Greeley	93	100	72	
40 Hall	92	94	70	
41 Hamilton	96	94	72	
42 Harlan	94	100	73	
43 Hayes	100	100	74	
44 Hitchcock	94	100	72	
45 Holt	94	97	70	
46 Hooker	97	100	75	
47 Howard	93	100	71	

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