

Table 26D 2020 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	129,499	155,399	258,998	291,373	11,236	1,455,055,031	129,499	155,399	258,998	291,373
2 ANTELOPE	83,535	100,242	167,070	187,954	3,096	258,623,955	83,535	100,242	167,070	187,954
3 ARTHUR	60,764	72,917	121,528	136,719	210	12,760,374	60,764	72,917	121,528	136,719
4 BANNER	90,012	108,014	180,024	202,527	315	28,353,922	90,012	108,014	180,024	202,527
5 BLAINE	48,084	57,701	96,168	108,189	260	12,501,864	48,084	57,701	96,168	110,000
6 BOONE	112,850	135,420	225,700	253,913	2,471	278,851,235	112,850	135,420	225,700	253,913
7 BOX BUTTE	99,804	119,765	199,608	224,559	4,427	441,832,183	99,804	119,765	199,608	224,559
8 BOYD	35,555	42,666	71,110	79,999	1,165	41,421,090	40,000	50,000	95,000	110,000
9 BROWN	73,469	88,163	146,938	165,305	1,733	127,321,129	73,469	88,163	146,938	165,305
10 BUFFALO	178,453	214,144	356,906	401,519	16,081	2,869,708,375	178,453	214,144	356,906	401,519
11 BURT	92,351	110,821	184,702	207,790	3,177	293,399,250	92,351	110,821	184,702	207,790
12 BUTLER	113,606	136,327	227,212	255,614	3,714	421,931,095	113,606	136,327	227,212	255,614
13 CASS	171,920	206,304	343,840	386,820	11,269	1,937,361,406	171,920	206,304	343,840	386,820
14 CEDAR	107,361	128,833	214,722	241,562	3,486	374,259,610	107,361	128,833	214,722	241,562
15 CHASE	115,846	139,015	231,692	260,654	1,805	209,102,703	115,846	139,015	231,692	260,654
16 CHERRY	95,866	115,039	191,732	215,699	2,696	258,454,768	95,866	115,039	191,732	215,699
17 CHEYENNE	93,228	111,874	186,456	209,763	4,203	391,837,951	93,228	111,874	186,456	209,763
18 CLAY	92,958	111,550	185,916	209,156	2,998	278,687,357	92,958	111,550	185,916	209,156
19 COLFAX	104,981	125,977	209,962	236,207	3,725	391,055,515	104,981	125,977	209,962	236,207
20 CUMING	112,746	135,295	225,492	253,679	3,707	417,949,865	112,746	135,295	225,492	253,679
21 CUSTER	95,548	114,658	191,096	214,983	4,786	457,293,940	95,548	114,658	191,096	214,983
22 DAKOTA	121,822	146,186	243,644	274,100	6,151	749,329,885	121,822	146,186	243,644	274,100
23 DAWES	97,321	116,785	194,642	218,972	3,489	339,551,336	97,321	116,785	194,642	218,972
24 DAWSON	119,060	142,872	238,120	267,885	8,941	1,064,515,580	119,060	142,872	238,120	267,885
25 DEUEL	68,996	82,795	137,992	155,241	974	67,202,062	68,996	82,795	137,992	155,241
26 DIXON	89,203	107,044	178,406	200,707	2,365	210,965,285	89,203	107,044	178,406	200,707
27 DODGE	134,491	161,389	268,982	302,605	13,872	1,865,653,031	134,491	161,389	268,982	302,605
28 DOUGLAS	192,459	230,951	384,918	433,033	163,197	31,408,803,290	192,459	230,951	384,918	433,033
29 DUNDY	53,995	64,794	107,990	121,489	1,124	60,690,042	53,995	64,794	107,990	121,489
30 FILLMORE	93,939	112,727	187,878	211,363	2,631	247,153,535	93,939	112,727	187,878	211,363
31 FRANKLIN	57,640	69,168	115,280	129,690	1,686	97,180,750	57,640	69,168	115,280	129,690
32 FRONTIER	86,426	103,711	172,852	194,459	1,203	103,970,121	86,426	103,711	172,852	194,459
33 FURNAS	61,410	73,692	122,820	138,173	2,472	151,804,880	61,410	73,692	122,820	138,173
34 GAGE	106,145	127,374	212,290	238,826	9,099	965,815,410	106,145	127,374	212,290	238,826
35 GARDEN	63,051	75,661	126,102	141,865	1,206	76,039,489	63,051	75,661	126,102	141,865
36 GARFIELD	98,444	118,133	196,888	221,499	976	96,081,751	98,444	118,133	196,888	221,499
37 GOSPER	160,816	192,979	321,632	361,836	1,181	189,923,818	160,816	192,979	321,632	361,836
38 GRANT	60,367	72,440	120,734	135,826	342	20,645,498	60,367	72,440	120,734	135,826
39 GREELEY	60,027	72,032	120,054	135,061	1,159	69,571,715	60,027	72,032	120,054	135,061
40 HALL	141,031	169,237	282,062	317,320	19,364	2,730,923,656	141,031	169,237	282,062	317,320
41 HAMILTON	151,560	181,870	303,120	341,010	3,879	587,905,285	151,560	181,870	303,120	341,010
42 HARLAN	82,856	99,427	165,712	186,426	1,954	161,900,775	82,856	99,427	165,712	186,426
43 HAYES	56,174	67,409	112,348	126,392	496	27,862,275	56,174	67,409	112,348	126,392
44 HITCHCOCK	66,244	79,493	132,488	149,049	1,438	95,259,265	66,244	79,493	132,488	149,049
45 HOLT	80,119	96,143	160,238	180,268	4,719	378,083,798	80,119	96,143	160,238	180,268

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 2020 relies on income data from 2019; 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.

Table 26D 2020 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)
46 HOOKER	46,778	56,134	93,556	105,251	395	18,477,388	46,778	56,134	95,000	110,000
47 HOWARD	121,385	145,662	242,770	273,116	2,800	339,877,522	121,385	145,662	242,770	273,116
48 JEFFERSON	76,811	92,173	153,622	172,825	3,556	273,138,514	76,811	92,173	153,622	172,825
49 JOHNSON	89,740	107,688	179,480	201,915	1,999	179,391,142	89,740	107,688	179,480	201,915
50 KEARNEY	135,953	163,144	271,906	305,894	2,820	383,388,160	135,953	163,144	271,906	305,894
51 KEITH	122,807	147,368	245,614	276,316	4,947	607,527,344	122,807	147,368	245,614	276,316
52 KEYA PAHA	56,366	67,639	112,732	126,824	522	29,423,090	56,366	67,639	112,732	126,824
53 KIMBALL	71,175	85,410	142,350	160,144	1,863	132,599,805	71,175	85,410	142,350	160,144
54 KNOX	76,456	91,747	152,912	172,026	3,590	274,478,645	76,456	91,747	152,912	172,026
55 LANCASTER	203,842	244,610	407,684	458,645	95,570	19,481,213,400	203,842	244,610	407,684	458,645
56 LINCOLN	132,928	159,514	265,856	299,088	13,829	1,838,254,826	132,928	159,514	265,856	299,088
57 LOGAN	78,864	94,637	157,728	177,444	360	28,390,885	78,864	94,637	157,728	177,444
58 LOUP	95,436	114,523	190,872	214,731	478	45,618,355	95,436	114,523	190,872	214,731
59 MADISON	149,968	179,962	299,936	337,428	12,155	1,822,861,078	149,968	179,962	299,936	337,428
60 MCPHERSON	65,093	78,112	130,186	146,459	210	13,669,519	65,093	78,112	130,186	146,459
61 MERRICK	118,660	142,392	237,320	266,985	3,563	422,787,155	118,660	142,392	237,320	266,985
62 MORRILL	72,414	86,897	144,828	162,932	2,356	170,606,655	72,414	86,897	144,828	162,932
63 NANCE	82,981	99,577	165,962	186,707	1,636	135,757,085	82,981	99,577	165,962	186,707
64 NEMAHA	94,884	113,861	189,768	213,489	3,004	285,032,123	94,884	113,861	189,768	213,489
65 NUCKOLLS	50,183	60,220	100,366	112,912	2,307	115,772,140	50,183	60,220	100,366	112,912
66 OTOE	119,151	142,981	238,302	268,090	6,420	764,950,650	119,151	142,981	238,302	268,090
67 PAWNEE	54,111	64,933	108,222	121,750	1,480	80,084,340	54,111	64,933	108,222	121,750
68 PERKINS	101,360	121,632	202,720	228,060	1,335	135,315,554	101,360	121,632	202,720	228,060
69 PHELPS	124,201	149,041	248,402	279,452	3,754	466,252,150	124,201	149,041	248,402	279,452
70 PIERCE	133,457	160,148	266,914	300,278	3,154	420,924,568	133,457	160,148	266,914	300,278
71 PLATTE	163,219	195,863	326,438	367,243	12,150	1,983,107,248	163,219	195,863	326,438	367,243
72 POLK	106,529	127,835	213,058	239,690	2,395	255,137,638	106,529	127,835	213,058	239,690
73 RED WILLOW	97,348	116,818	194,696	219,033	4,589	446,730,384	97,348	116,818	194,696	219,033
74 RICHARDSON	55,322	66,386	110,644	124,475	4,054	224,276,237	55,322	66,386	110,644	124,475
75 ROCK	56,910	68,292	113,820	128,048	872	49,625,650	56,910	68,292	113,820	128,048
76 SALINE	107,249	128,699	214,498	241,310	5,208	558,551,840	107,249	128,699	214,498	241,310
77 SARPY	222,143	266,572	444,286	499,822	55,796	12,394,687,870	222,143	266,572	444,286	499,822
78 SAUNDERS	196,539	235,847	393,078	442,213	9,114	1,791,257,265	196,539	235,847	393,078	442,213
79 SCOTTS BLUFF	107,569	129,083	215,138	242,030	14,111	1,517,912,851	107,569	129,083	215,138	242,030
80 SEWARD	172,236	206,683	344,472	387,531	6,349	1,093,525,668	172,236	206,683	344,472	387,531
81 SHERIDAN	61,054	73,265	122,108	137,372	2,624	160,205,125	61,054	73,265	122,108	137,372
82 SHERMAN	80,695	96,834	161,390	181,564	1,513	122,091,000	80,695	96,834	161,390	181,564
83 SIOUX	68,389	82,067	136,778	153,875	763	52,180,928	68,389	82,067	136,778	153,875
84 STANTON	140,399	168,479	280,798	315,898	2,431	341,309,070	140,399	168,479	280,798	315,898
85 THAYER	77,709	93,251	155,418	174,845	2,632	204,528,891	77,709	93,251	155,418	174,845
86 THOMAS	74,789	89,747	149,578	168,275	422	31,560,844	74,789	89,747	149,578	168,275
87 THURSTON	77,096	92,515	154,192	173,466	1,573	121,272,694	77,096	92,515	154,192	173,466
88 VALLEY	79,760	95,712	159,520	179,460	1,960	156,328,815	79,760	95,712	159,520	179,460
89 WASHINGTON	221,514	265,817	443,028	498,407	7,499	1,661,131,250	221,514	265,817	443,028	498,407
90 WAYNE	127,424	152,909	254,848	286,704	3,157	402,276,055	127,424	152,909	254,848	286,704
91 WEBSTER	65,673	78,808	131,346	147,764	1,761	115,650,270	65,673	78,808	131,346	147,764
92 WHEELER	57,218	68,662	114,436	128,741	544	31,126,600	57,218	68,662	114,436	128,741
93 YORK	128,143	153,772	256,286	288,322	5,347	685,178,154	128,143	153,772	256,286	288,322
STATE TOTALS					661,445	105,590,039,590	159,635			

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