

Table 24 Tax Equalization and Review Commission Levels of Value 2021

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

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