

Table 26D 2021 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	134,609	161,530	269,218	302,870	11,310	1,522,431,192	134,609	161,530	269,218	302,870
2 ANTELOPE	87,300	104,760	174,600	196,425	3,103	270,892,582	87,300	104,760	174,600	196,425
3 ARTHUR	61,156	73,387	122,312	137,601	211	12,904,092	61,156	73,387	122,312	137,601
4 BANNER	90,659	108,790	181,318	203,982	315	28,557,761	90,659	108,790	181,318	203,982
5 BLAINE	48,449	58,138	96,898	110,000	262	12,693,893	48,449	58,138	96,898	110,000
6 BOONE	117,974	141,568	235,948	265,441	2,474	291,868,350	117,974	141,568	235,948	265,441
7 BOX BUTTE	104,974	125,968	209,948	236,191	4,420	463,986,012	104,974	125,968	209,948	236,191
8 BOYD	37,183	44,620	74,366	83,662	1,152	42,835,295	40,000	50,000	95,000	110,000
9 BROWN	89,641	107,569	179,282	201,692	1,742	156,154,815	89,641	107,569	179,282	201,692
10 BUFFALO	180,714	216,856	361,428	406,606	16,186	2,925,041,975	180,714	216,856	361,428	406,606
11 BURT	98,192	117,830	196,384	220,932	3,182	312,449,589	98,192	117,830	196,384	220,932
12 BUTLER	114,652	137,582	229,304	257,967	3,673	421,119,620	114,652	137,582	229,304	257,967
13 CASS	192,242	230,690	384,484	432,544	11,427	2,196,751,994	192,242	230,690	384,484	432,544
14 CEDAR	109,408	131,289	218,816	246,168	3,493	382,165,450	109,408	131,289	218,816	246,168
15 CHASE	119,274	143,128	238,548	268,366	1,872	223,281,976	119,274	143,128	238,548	268,366
16 CHERRY	98,108	117,729	196,216	220,743	2,715	266,364,878	98,108	117,729	196,216	220,743
17 CHEYENNE	101,238	121,485	202,476	227,785	4,197	424,896,560	101,238	121,485	202,476	227,785
18 CLAY	92,968	111,561	185,936	209,178	2,964	275,559,345	92,968	111,561	185,936	209,178
19 CULFAK	110,247	132,296	220,494	248,055	3,729	411,111,980	110,247	132,296	220,494	248,055
20 CUMING	123,719	148,462	247,438	278,367	3,716	459,742,925	123,719	148,462	247,438	278,367
21 CUSTER	97,255	116,706	194,510	218,823	5,243	509,910,744	97,255	116,706	194,510	218,823
22 DAKOTA	129,858	155,829	259,716	292,180	6,238	810,059,545	129,858	155,829	259,716	292,180
23 DAWES	101,185	121,422	202,370	227,666	3,480	352,126,469	101,185	121,422	202,370	227,666
24 DAWSON	110,948	133,137	221,896	249,633	8,615	955,823,130	110,948	133,137	221,896	249,633
25 DEUEL	72,844	87,412	145,688	163,899	978	71,241,889	72,844	87,412	145,688	163,899
26 DIXON	96,764	116,116	193,528	217,719	2,358	228,169,700	96,764	116,116	193,528	217,719
27 DODGE	144,363	173,235	288,726	324,816	13,893	2,005,647,201	144,363	173,235	288,726	324,816
28 DOUGLAS	204,440	245,330	408,880	459,990	164,595	33,649,386,220	204,440	245,330	408,880	459,990
29 DUNDY	65,765	78,918	131,530	147,971	1,097	72,144,265	65,765	78,918	131,530	147,971
30 FILLMORE	96,182	115,418	192,364	216,409	2,614	251,421,395	96,182	115,418	192,364	216,409
31 FRANKLIN	58,161	69,793	116,322	130,862	1,687	98,118,579	58,161	69,793	116,322	130,862
32 FRONTIER	92,736	111,283	185,472	208,656	1,197	111,005,553	92,736	111,283	185,472	208,656
33 FURNAS	69,833	83,799	139,666	157,124	2,458	171,650,465	69,833	83,799	139,666	157,124
34 GAGE	110,124	132,148	220,248	247,779	9,102	1,002,351,350	110,124	132,148	220,248	247,779
35 GARDEN	64,071	76,885	128,142	144,159	1,214	77,782,945	64,071	76,885	128,142	144,159
36 GARFIELD	108,106	129,727	216,212	243,238	982	106,160,441	108,106	129,727	216,212	243,238
37 GOSPER	168,335	202,002	336,670	378,753	1,183	199,141,316	168,335	202,002	336,670	378,753
38 GRANT	62,230	74,676	124,460	140,017	338	21,033,798	62,230	74,676	124,460	140,017
39 GREELEY	62,812	75,374	125,624	141,327	1,159	72,799,640	62,812	75,374	125,624	141,327
40 HALL	148,600	178,320	297,200	334,350	19,470	2,893,257,208	148,600	178,320	297,200	334,350
41 HAMILTON	158,106	189,727	316,212	355,738	3,879	613,293,298	158,106	189,727	316,212	355,738
42 HARLAN	88,365	106,038	176,730	198,821	1,954	172,666,467	88,365	106,038	176,730	198,821
43 HAYES	56,678	68,013	113,356	127,525	496	28,112,429	56,678	68,013	113,356	127,525
44 HITCHCOCK	70,465	84,558	140,930	158,546	1,444	101,752,640	70,465	84,558	140,930	158,546
45 HOLT	83,149	99,778	166,298	187,085	4,715	392,050,188	83,149	99,778	166,298	187,085

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 2021 relies on income data from 2020; 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 2021 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	58,693	70,431	117,386	132,059	398	23,359,985	58,693	70,431	117,386	132,059
47 HOWARD	127,292	152,750	254,584	286,407	2,813	358,073,094	127,292	152,750	254,584	286,407
48 JEFFERSON	80,803	96,963	161,606	181,806	3,561	287,741,644	80,803	96,963	161,606	181,806
49 JOHNSON	92,659	111,190	185,318	208,482	2,003	185,597,827	92,659	111,190	185,318	208,482
50 KEARNEY	143,306	171,967	286,612	322,438	2,831	405,701,155	143,306	171,967	286,612	322,438
51 KEITH	132,854	159,424	265,708	298,921	5,005	664,937,150	132,854	159,424	265,708	298,921
52 KEYA PAHA	52,511	63,013	105,022	118,149	574	30,141,560	52,511	63,013	105,022	118,149
53 KIMBALL	74,610	89,530	149,220	167,875	1,862	138,919,630	74,610	89,530	149,220	167,875
54 KNOX	78,663	94,395	157,326	176,991	3,587	282,164,510	78,663	94,395	157,326	176,991
55 LANCASTER	226,341	271,609	452,682	509,267	96,698	21,886,815,800	226,341	271,609	452,682	509,267
56 LINCOLN	134,331	161,197	268,662	302,244	13,901	1,867,345,609	134,331	161,197	268,662	302,244
57 LOGAN	76,084	91,300	152,168	171,189	361	27,466,456	76,084	91,300	152,168	171,189
58 LOUP	98,251	117,901	196,502	221,064	483	47,455,630	98,251	117,901	196,502	221,064
59 MADISON	155,816	186,979	311,632	350,586	12,210	1,902,514,503	155,816	186,979	311,632	350,586
60 MCPHERSON	66,144	79,372	132,288	148,824	213	14,088,684	66,144	79,372	132,288	148,824
61 MERRICK	131,464	157,756	262,928	295,794	3,572	469,589,820	131,464	157,756	262,928	295,794
62 MORRILL	74,376	89,251	148,752	167,346	2,353	175,008,100	74,376	89,251	148,752	167,346
63 NANCE	85,687	102,824	171,374	192,795	1,647	141,126,630	85,687	102,824	171,374	192,795
64 NEMAHA	98,419	118,102	196,838	221,442	2,990	294,273,868	98,419	118,102	196,838	221,442
65 NUCKOLLS	51,985	62,382	103,970	116,966	2,309	120,035,475	51,985	62,382	103,970	116,966
66 OTOE	126,612	151,934	253,224	284,877	6,424	813,354,570	126,612	151,934	253,224	284,877
67 PAWNEE	57,708	69,249	115,416	129,843	1,477	85,235,990	57,708	69,249	115,416	129,843
68 PERKINS	110,585	132,702	221,170	248,816	1,344	148,626,412	110,585	132,702	221,170	248,816
69 PHELPS	126,106	151,327	252,212	283,738	3,757	473,781,280	126,106	151,327	252,212	283,738
70 PIERCE	142,017	170,420	284,034	319,538	3,159	448,634,315	142,017	170,420	284,034	319,538
71 PLATTE	180,164	216,196	360,328	405,369	12,226	2,202,689,315	180,164	216,196	360,328	405,369
72 POLK	108,837	130,604	217,674	244,883	2,390	260,122,536	108,837	130,604	217,674	244,883
73 RED WILLOW	102,647	123,176	205,294	230,955	4,587	470,842,085	102,647	123,176	205,294	230,955
74 RICHARDSON	59,235	71,082	118,470	133,278	4,046	239,665,270	59,235	71,082	118,470	133,278
75 ROCK	60,575	72,690	121,150	136,294	866	52,458,290	60,575	72,690	121,150	136,293
76 SALINE	114,822	137,786	229,644	258,349	5,220	599,375,335	114,822	137,786	229,644	258,349
77 SARPY	234,099	280,918	468,198	526,722	56,790	13,294,508,183	234,099	280,918	468,198	526,722
78 SAUNDERS	210,539	252,646	421,078	473,712	9,229	1,943,070,337	210,539	252,646	421,078	473,712
79 SCOTTS BLUFF	113,239	135,886	226,478	254,787	14,128	1,599,845,879	113,239	135,886	226,478	254,787
80 SEWARD	180,563	216,675	361,126	406,266	6,368	1,149,827,892	180,563	216,675	361,126	406,266
81 SHERIDAN	66,376	79,651	132,752	149,346	2,625	174,238,149	66,376	79,651	132,752	149,346
82 SHERMAN	85,725	102,870	171,450	192,881	1,516	129,959,320	85,725	102,870	171,450	192,881
83 SIOUX	68,754	82,504	137,508	154,696	763	52,459,846	68,754	82,504	137,508	154,696
84 STANTON	144,858	173,829	289,716	325,930	2,417	350,123,845	144,858	173,829	289,716	325,930
85 THAYER	86,761	104,113	173,522	195,212	2,633	228,442,086	86,761	104,113	173,522	195,212
86 THOMAS	77,509	93,010	155,018	174,395	425	32,941,346	77,509	93,010	155,018	174,395
87 THURSTON	78,666	94,399	157,332	176,998	1,572	123,663,797	78,666	94,399	157,332	176,998
88 VALLEY	85,922	103,106	171,844	193,324	1,965	168,838,200	85,922	103,106	171,844	193,324
89 WASHINGTON	232,276	278,731	464,552	522,621	7,715	1,792,013,635	232,276	278,731	464,552	522,621
90 WAYNE	133,562	160,274	267,124	300,514	3,154	421,255,335	133,562	160,274	267,124	300,514
91 WEBSTER	66,731	80,077	133,462	150,144	1,757	117,247,495	66,731	80,077	133,462	150,144
92 WHEELER	57,382	68,858	114,764	129,109	545	31,273,625	57,382	68,858	114,764	129,109
93 YORK	132,853	159,423	265,706	298,919	5,344	709,969,467	132,853	159,423	265,706	298,919
STATE TOTALS					666,345	113,504,738,124	170,339			

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