

**Table 24 Tax Equalization and Review Commission Levels of Value 2022**

<b>Cnty#/County Name</b>	<b>Residential Level of Value</b>	<b>Commercial Level of Value</b>	<b>Agricultural and Horticultural Land Not Subject to Special Valuation Level of Value</b>	<b>Special Value of Agricultural and Horticultural Land Subject to Special Value</b>
1 Adams	94	97	72	
2 Antelope	96	100	69	
3 Arthur	100	100	75	
4 Banner	100	100	71	
5 Blaine	100	100	73	
6 Boone	96	100	71	
7 Box Butte	96	99	72	
8 Boyd	96	100	71	
9 Brown	NEI*	100	NEI*	
10 Buffalo	94	97	71	71
11 Burt	NEI*	NEI*	72	
12 Butler	93	100	71	
13 Cass	96	92	71	71
14 Cedar	92	100	70	
15 Chase	93	100	70	
16 Cherry	95	97	70	
17 Cheyenne	97	97	74	
18 Clay	95	100	70	
19 Colfax	94	100	72	
20 Cuming	97	96	72	72
21 Custer	93	99	73	
22 Dakota	93	94	71	
23 Dawes	95	98	74	74
24 Dawson	94	95	73	73
25 Deuel	96	100	74	
26 Dixon	97	100	69	
27 Dodge	94	98	72	
28 Douglas	94	95	73	73
29 Dundy	98	100	70	
30 Fillmore	95	93	72	
31 Franklin	94	100	74	
32 Frontier	97	100	73	
33 Furnas	96	100	70	
34 Gage	95	94	70	
35 Garden	98	100	73	73
36 Garfield	92	100	69	
37 Gosper	93	100	71	
38 Grant	100	100	75	
39 Greeley	94	100	74	
40 Hall	93	98	73	
41 Hamilton	97	100	73	
42 Harlan	97	100	70	
43 Hayes	100	100	72	
44 Hitchcock	94	100	73	73
45 Holt	93	93	70	
46 Hooker	98	100	75	
47 Howard	97	99	73	

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