

**Table 26D 2022 Homestead Exemption - Average Residential Value**

County Number & Name	Certified Residential Average Value <a href="#">Stat. § 77-3506.02</a>	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. <a href="#">Stat. § 77-3501.01(1)</a>	Maximum Exempt Amount Disabled Categories <a href="#">Stat. § 77-3501.01(2)</a>	Maximum Residential Value Over Age 65 cat. <a href="#">Stat. § 77-3505.02(1)</a>	Maximum Residential Value Disabled categories <a href="#">Stat. § 77-3505.02(2)</a>
1 ADAMS	150,101	180,122	300,202	337,728	11,359	1,704,986,198	150,101	180,122	300,202	337,728
2 ANTELOPE	104,892	125,871	209,784	236,007	3,114	326,633,445	104,892	125,871	209,784	236,007
3 ARTHUR	66,034	79,241	132,068	148,577	212	13,999,194	66,034	79,241	132,068	148,577
4 BANNER	91,567	109,881	183,134	206,026	316	28,935,147	91,567	109,881	183,134	206,026
5 BLAINE	69,042	82,851	138,084	155,345	265	18,295,949	69,042	82,851	138,084	155,345
6 BOONE	123,624	148,349	247,248	278,154	2,471	305,474,695	123,624	148,349	247,248	278,154
7 BOX BUTTE	108,213	129,856	216,426	243,480	4,432	479,599,607	108,213	129,856	216,426	243,480
8 BOYD	45,255	54,306	95,000	110,000	1,158	52,404,335	45,255	54,306	95,000	110,000
9 BROWN	90,259	108,311	180,518	203,083	1,673	151,003,219	90,259	108,311	180,518	203,083
10 BUFFALO	195,154	234,185	390,308	439,097	16,292	3,179,446,485	195,154	234,185	390,308	439,097
11 BURT	106,275	127,530	212,550	239,119	3,204	340,503,155	106,275	127,530	212,550	239,119
12 BUTLER	124,778	149,734	249,556	280,751	3,655	456,063,262	124,778	149,734	249,556	280,751
13 CASS	216,189	259,427	432,378	486,426	11,529	2,492,434,142	216,189	259,427	432,378	486,426
14 CEDAR	120,162	144,195	240,324	270,365	3,526	423,687,750	120,162	144,195	240,324	270,365
15 CHASE	125,097	150,117	250,194	281,469	1,869	233,805,699	125,097	150,117	250,194	281,469
16 CHERRY	103,111	123,734	206,222	232,000	2,703	278,706,651	103,111	123,734	206,222	232,000
17 CHEYENNE	107,754	129,305	215,508	242,447	4,224	455,150,383	107,754	129,305	215,508	242,447
18 CLAY	97,157	116,589	194,314	218,604	2,968	288,360,175	97,157	116,589	194,314	218,604
19 COLFAX	124,212	149,055	248,424	279,477	3,728	463,059,615	124,212	149,055	248,424	279,477
20 CUMING	140,203	168,244	280,406	315,457	3,702	519,028,111	140,203	168,244	280,406	315,457
21 CUSTER	99,456	119,348	198,912	223,776	5,254	522,541,589	99,456	119,348	198,912	223,776
22 DAKOTA	138,894	166,673	277,788	312,512	6,266	870,308,480	138,894	166,673	277,788	312,512
23 DAWES	112,670	135,204	225,340	253,508	3,493	393,555,599	112,670	135,204	225,340	253,508
24 DAWSON	118,812	142,575	237,624	267,327	8,696	1,033,186,635	118,812	142,575	237,624	267,327
25 DEUEL	80,051	96,062	160,102	180,115	977	78,209,053	80,051	96,062	160,102	180,115
26 DIXON	105,263	126,316	210,526	236,842	2,372	249,681,560	105,263	126,316	210,526	236,842
27 DODGE	157,408	188,890	314,816	354,168	14,008	2,204,967,312	157,408	188,890	314,816	354,168
28 DOUGLAS	224,478	269,374	448,956	505,076	167,029	37,494,305,420	224,478	269,374	448,956	505,076
29 DUNDY	71,988	86,386	143,976	161,973	1,080	77,745,988	71,988	86,386	143,976	161,973
30 FILLMORE	104,944	125,933	209,888	236,124	2,617	274,636,358	104,944	125,933	209,888	236,124
31 FRANKLIN	63,158	75,790	126,316	142,106	1,694	106,988,775	63,158	75,790	126,316	142,106
32 FRONTIER	92,886	111,464	185,772	208,994	1,207	112,112,772	92,886	111,464	185,772	208,994
33 FURNAS	73,656	88,388	147,312	165,726	2,450	180,456,078	73,656	88,388	147,312	165,726
34 GAGE	121,701	146,042	243,402	273,828	9,135	1,111,733,170	121,701	146,042	243,402	273,828
35 GARDEN	70,741	84,890	141,482	159,168	1,215	85,949,249	70,741	84,890	141,482	159,168
36 GARFIELD	113,977	136,773	227,954	256,449	983	112,039,090	113,977	136,773	227,954	256,449
37 GOSPER	188,663	226,396	377,326	424,492	1,173	221,300,942	188,663	226,396	377,326	424,492
38 GRANT	62,631	75,158	125,262	140,920	338	21,169,080	62,631	75,158	125,262	140,920
39 GREELEY	87,838	105,406	175,676	197,636	1,165	102,331,230	87,838	105,406	175,676	197,636
40 HALL	160,868	193,042	321,736	361,953	19,243	3,095,573,858	160,868	193,042	321,736	361,953
41 HAMILTON	171,893	206,272	343,786	386,760	3,913	672,613,440	171,893	206,272	343,786	386,760
42 HARLAN	98,680	118,416	197,360	222,030	1,967	194,102,670	98,680	118,416	197,360	222,030
43 HAYES	65,601	78,722	131,202	147,603	494	32,406,429	65,601	78,722	131,202	147,603
44 HITCHCOCK	82,978	99,574	165,956	186,701	1,450	120,317,230	82,978	99,574	165,956	186,701
45 HOLT	89,446	107,336	178,892	201,254	4,700	420,396,115	89,446	107,336	178,892	201,254

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 2022 relies on income data from 2021; 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 2022 Homestead Exemption - Average Residential Value**

County Number & Name	Certified Residential Average Value <a href="#">Stat. § 77-3506.02</a>	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. <a href="#">Stat. § 77-3501.01(1)</a>	Maximum Exempt Amount Disabled Categories <a href="#">Stat. § 77-3501.01(2)</a>	Maximum Residential Value Over Age 65 cat. <a href="#">Stat. § 77-3505.02(1)</a>	Maximum Residential Value Disabled categories <a href="#">Stat. § 77-3505.02(2)</a>
46 HOOKER	68,159	81,791	136,318	153,358	395	26,922,446	68,159	81,791	136,318	153,358
47 HOWARD	143,070	171,684	286,140	321,908	2,816	402,882,336	143,070	171,684	286,140	321,908
48 JEFFERSON	87,647	105,177	175,294	197,206	3,547	310,883,551	87,647	105,177	175,294	197,206
49 JOHNSON	98,172	117,807	196,344	220,887	1,999	196,244,848	98,172	117,807	196,344	220,887
50 KEARNEY	162,757	195,309	325,514	366,204	2,834	461,252,350	162,757	195,309	325,514	366,204
51 KEITH	152,158	182,590	304,316	342,356	5,052	768,699,515	152,158	182,590	304,316	342,356
52 KEYA PAHA	53,305	63,966	106,610	119,937	575	30,649,880	53,305	63,966	106,610	119,937
53 KIMBALL	81,972	98,367	163,944	184,437	1,864	152,795,615	81,972	98,367	163,944	184,437
54 KNOX	83,073	99,688	166,146	186,915	3,569	296,485,305	83,073	99,688	166,146	186,915
55 LANCASTER	228,660	274,392	457,320	514,485	98,039	22,417,508,900	228,660	274,392	457,320	514,485
56 LINCOLN	137,298	164,758	274,596	308,921	14,061	1,930,540,677	137,298	164,758	274,596	308,921
57 LOGAN	85,950	103,140	171,900	193,388	359	30,855,911	85,950	103,140	171,900	193,388
58 LOUP	106,533	127,840	213,066	239,700	497	52,946,465	106,533	127,840	213,066	239,700
59 MADISON	169,233	203,080	338,466	380,775	12,281	2,078,350,351	169,233	203,080	338,466	380,775
60 MCPHERSON	66,145	79,374	132,290	148,827	212	14,022,708	66,145	79,374	132,290	148,827
61 MERRICK	145,655	174,786	291,310	327,724	3,589	522,754,720	145,655	174,786	291,310	327,724
62 MORRILL	80,374	96,449	160,748	180,842	2,358	189,519,720	80,374	96,449	160,748	180,842
63 NANCE	100,134	120,161	200,268	225,302	1,625	162,716,720	100,134	120,161	200,268	225,302
64 NEMAHA	99,892	119,871	199,784	224,757	2,992	298,876,441	99,892	119,871	199,784	224,757
65 NUCKOLLS	53,436	64,124	106,872	120,231	2,302	123,009,155	53,436	64,124	106,872	120,231
66 OTOE	134,349	161,219	268,698	302,286	6,594	885,893,629	134,349	161,219	268,698	302,286
67 PAWNEE	60,871	73,046	121,742	136,960	1,474	89,722,585	60,871	73,046	121,742	136,960
68 PERKINS	119,590	143,508	239,180	269,078	1,340	160,249,301	119,590	143,508	239,180	269,078
69 PHELPS	138,462	166,155	276,924	311,540	3,770	521,998,376	138,462	166,155	276,924	311,540
70 PIERCE	154,098	184,918	308,196	346,721	3,154	486,024,895	154,098	184,918	308,196	346,721
71 PLATTE	191,620	229,944	383,240	431,145	12,319	2,360,563,930	191,620	229,944	383,240	431,145
72 POLK	122,191	146,630	244,382	274,930	2,411	294,600,824	122,191	146,630	244,382	274,930
73 RED WILLOW	115,368	138,442	230,736	259,578	4,570	527,230,290	115,368	138,442	230,736	259,578
74 RICHARDSON	64,409	77,291	128,818	144,921	4,079	262,720,637	64,409	77,291	128,818	144,921
75 ROCK	63,026	75,632	126,052	141,809	856	53,949,635	63,026	75,632	126,052	141,809
76 SALINE	124,030	148,836	248,060	279,068	5,224	647,931,380	124,030	148,836	248,060	279,068
77 SARPY	252,134	302,561	504,268	567,302	5,741	14,476,256,802	252,134	302,561	504,268	567,302
78 SAUNDERS	243,191	291,830	486,382	547,180	9,389	2,283,314,736	243,191	291,830	486,382	547,180
79 SCOTTS BLUFF	121,599	145,919	243,198	273,598	14,146	1,720,132,542	121,599	145,919	243,198	273,598
80 SEWARD	194,501	233,402	389,002	437,628	6,388	1,242,466,026	194,501	233,402	389,002	437,628
81 SHERIDAN	68,146	81,776	136,292	153,329	2,631	179,290,470	68,146	81,776	136,292	153,329
82 SHERMAN	100,629	120,755	201,258	226,416	15,110	151,948,725	100,629	120,755	201,258	226,416
83 SIOUX	68,311	81,974	136,622	153,700	762	52,052,593	68,311	81,974	136,622	153,700
84 STANTON	156,643	187,972	313,286	352,447	2,423	379,545,540	156,643	187,972	313,286	352,447
85 THAYER	91,036	109,244	182,072	204,831	2,632	239,604,819	91,036	109,244	182,072	204,831
86 THOMAS	81,890	98,268	163,780	184,253	431	35,294,209	81,890	98,268	163,780	184,253
87 THURSTON	90,002	108,003	180,004	202,505	1,576	141,842,410	90,002	108,003	180,004	202,505
88 VALLEY	91,726	110,072	183,452	206,384	1,964	180,148,350	91,726	110,072	183,452	206,384
89 WASHINGTON	252,142	302,571	504,284	567,320	7,769	1,958,889,480	252,142	302,571	504,284	567,320
90 WAYNE	149,433	179,320	298,866	336,225	3,148	470,414,915	149,433	179,320	298,866	336,225
91 WEBSTER	79,882	95,859	159,764	179,735	1,747	139,552,965	79,882	95,859	159,764	179,735
92 WHEELER	89,505	107,406	179,010	201,387	562	50,301,570	89,505	107,406	179,010	201,387
93 YORK	139,507	167,409	279,014	313,891	5,366	748,593,687	139,507	167,409	279,014	313,891
<b>STATE TOTALS</b>					<b>671,935</b>	<b>123,208,658,274</b>	<b>183,364</b>			

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