

**Table 24 Tax Equalization and Review Commission Levels of Value 2014**

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

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