

Table 26A 2013 vs. 2014 Homestead Exemptions & Tax Reimbursed

County Number & Name	2013	2013	2013	2014	2014	2014	2013 vs. 2014	2013 vs. 2014	2013 vs. 2014	2013 vs. 2014
	# of Exemptions	Exempt Value	Tax Loss Reimbursed	# of Exemptions	Exempt Value	Tax Loss Reimbursed	Net Change #of Exempt.	Net Change Exempt Value	Net Change Tax Loss	%Change Tax Loss
1 ADAMS	919	\$56,895,207	\$1,239,266.86	968	\$61,732,811	\$1,324,176.98	49	\$4,837,604	\$84,910.12	6.85%
2 ANTELOPE	316	11,664,145	216,005.22	348	12,696,335	207,497.88	32	1,032,190	-8,507.34	-3.94%
3 ARTHUR	19	618,289	10,410.70	21	698,839	12,066.06	2	80,550	1,655.36	15.90%
4 BANNER	18	795,273	12,914.40	16	753,539	12,139.54	-2	-41,734	-774.86	-6.00%
5 BLAINE	19	373,877	5,563.78	17	354,289	5,560.76	-2	-19,588	-3.02	-0.05%
6 BOONE	218	9,011,120	143,788.82	247	9,984,265	140,156.74	29	973,145	-3,632.08	-2.53%
7 BOX BUTTE	332	15,535,786	302,991.84	346	17,266,287	336,795.44	14	1,730,501	33,803.60	11.16%
8 BOYD	128	2,817,065	54,002.74	138	3,143,615	55,759.16	10	326,550	1,756.42	3.25%
9 BROWN	165	5,401,560	108,432.82	174	5,828,829	115,512.50	9	427,269	7,079.68	6.53%
10 BUFFALO	986	75,841,185	1,596,920.54	1,052	84,488,056	1,651,973.90	66	8,646,871	55,053.36	3.45%
11 BURT	329	15,826,951	322,805.14	355	16,784,307	355,147.42	26	957,356	32,342.28	10.02%
12 BUTLER	295	14,425,165	249,212.22	324	16,713,765	267,481.42	29	2,288,600	18,269.20	7.33%
13 CASS	584	51,335,673	1,103,976.40	625	54,933,656	1,154,107.82	41	3,597,983	50,131.42	4.54%
14 CEDAR	347	16,292,850	258,725.32	353	17,356,490	247,438.38	6	1,063,640	-11,286.94	-4.36%
15 CHASE	134	6,457,632	122,541.96	148	8,027,400	133,998.76	14	1,569,768	11,456.80	9.35%
16 CHERRY	222	11,352,405	192,895.02	224	11,664,248	196,843.02	2	311,843	3,948.00	2.05%
17 CHEYENNE	311	18,540,297	411,027.80	321	21,573,662	470,761.94	10	3,033,365	59,734.14	14.53%
18 CLAY	210	9,756,695	193,125.04	211	10,081,315	177,025.72	1	324,620	-16,099.32	-8.34%
19 COLFAX	290	15,299,070	305,789.02	294	15,579,425	295,778.92	4	280,355	-10,010.10	-3.27%
20 CUMING	358	17,359,135	302,290.18	363	17,376,120	273,700.80	5	16,985	-28,589.38	-9.46%
21 CUSTER	515	20,473,614	411,782.30	524	21,734,304	402,818.38	9	1,260,690	-8,963.92	-2.18%
22 DAKOTA	411	26,467,600	555,214.42	412	26,762,300	544,648.42	1	294,700	-10,566.00	-1.90%
23 DAWES	337	18,648,433	347,074.54	343	19,499,103	357,677.38	6	850,670	10,602.84	3.05%
24 DAWSON	603	36,080,871	755,313.90	618	36,970,291	714,934.08	15	889,420	-40,379.82	-5.35%
25 DEUEL	94	3,231,906	69,155.26	96	3,288,916	69,466.34	2	57,010	311.08	0.45%
26 DIXON	212	9,246,426	186,115.50	224	9,940,300	178,904.40	12	693,874	-7,211.10	-3.87%
27 DODGE	1,211	89,663,869	1,777,806.32	1,248	90,055,858	1,729,685.60	37	391,989	-48,120.72	-2.71%
28 DOUGLAS	9,384	816,720,330	18,261,189.02	9,661	841,600,177	18,756,417.50	277	24,879,847	495,228.48	2.71%
29 DUNDY	61	1,571,944	24,524.66	64	1,619,671	21,933.20	3	47,727	-2,591.46	-10.57%
30 FILLMORE	239	9,282,732	145,467.52	240	9,775,373	138,626.22	1	492,641	-6,841.30	-4.70%
31 FRANKLIN	183	4,784,190	91,855.94	190	5,609,325	94,217.86	7	825,135	2,361.92	2.57%
32 FRONTIER	113	5,325,745	89,143.36	127	5,722,719	89,595.96	14	396,974	452.60	0.51%
33 FURNAS	215	5,875,830	116,938.18	218	6,207,540	113,230.02	3	331,710	-3,708.16	-3.17%
34 GAGE	991	58,879,015	1,187,740.60	1,013	60,345,875	1,180,632.10	22	1,466,860	-7,108.50	-0.60%
35 GARDEN	130	4,298,442	70,164.72	136	4,861,694	70,808.28	6	563,252	643.56	0.92%
36 GARFIELD	98	4,075,695	89,597.54	116	5,564,230	118,260.78	18	1,488,535	28,663.24	31.99%
37 GOSPER	83	4,882,454	93,561.90	85	5,105,031	89,723.66	2	222,577	-3,838.24	-4.10%
38 GRANT	34	859,665	13,619.36	38	1,013,865	15,918.42	4	154,200	2,299.06	16.88%
39 GREELEY	130	4,222,370	89,921.72	145	5,010,750	93,771.14	15	788,380	3,849.42	4.28%
40 HALL	1,417	109,110,725	2,354,783.66	1,493	114,890,810	2,519,414.60	76	5,780,085	164,630.94	6.99%
41 HAMILTON	270	18,624,495	309,295.96	287	19,669,070	286,711.96	17	1,044,575	-22,584.00	-7.30%
42 HARLAN	143	5,628,474	106,636.30	163	6,397,322	120,028.38	20	768,848	13,392.08	12.56%
43 HAYES	34	1,071,412	17,510.94	35	1,098,565	17,500.24	1	27,153	-10.70	-0.06%
44 HITCHCOCK	140	4,582,420	84,721.90	149	5,255,041	85,323.42	9	672,621	601.52	0.71%
45 HOLT	455	\$17,058,765	\$333,014.22	488	\$18,618,460	\$324,964.12	33	1,559,695.00	-8,050.10	-2.42%

General Notes:

- The qualification for homestead exemption in assessment/tax year 2014 relies on income data from 2013 (and 2013 relies on 2012 data).
 - The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to deaths, moves, and sales occurring from the time applications were submitted from the county assessors to the Dept. of Revenue (between February 1 and August 1, 2014) and August 15, 2014.
- Source:** Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2015.

Table 26A 2013 vs. 2014 Homestead Exemptions & Tax Reimbursed

County Number & Name	2013 # of Exemptions	2013 Exempt Value	2013 Tax Loss Reimbursed	2014 # of Exemptions	2014 Exempt Value	2014 Tax Loss Reimbursed	2013 vs. 2014 Net Change #of Exempt.	2013 vs. 2014 Net Change Exempt Value	2013 vs. 2014 Net Change Tax Loss	2013 vs. 2014 %Change Tax Loss
46 HOOKER	51	\$1,434,777	\$23,392.26	48	\$1,401,969	\$22,923.30	-3	-\$32,808	-\$468.96	-2.00%
47 HOWARD	286	15,843,056	305,713.58	293	16,331,303	296,315.28	7	488,247	-9,398.30	-3.07%
48 JEFFERSON	381	14,085,748	272,630.26	401	14,819,856	273,279.28	20	734,108	649.02	0.24%
49 JOHNSON	203	9,045,820	175,549.28	223	10,062,510	175,475.72	20	1,016,690	-73.56	-0.04%
50 KEARNEY	161	10,420,635	197,191.10	174	10,390,910	164,815.28	13	-29,725	-32,375.82	-16.42%
51 KEITH	403	21,981,475	446,450.80	439	23,952,205	469,085.82	36	1,970,730	22,635.02	5.07%
52 KEYA PAHA	40	984,580	12,394.02	43	1,464,240	14,065.86	3	479,660	1,671.84	13.49%
53 KIMBALL	158	6,772,145	147,216.96	169	7,262,005	157,565.22	11	489,860	10,348.26	7.03%
54 KNOX	445	15,089,980	271,492.30	445	15,670,680	265,242.24	0	580,700	-6,250.06	-2.30%
55 LANCASTER	4,784	471,922,254	9,444,683.77	5,126	506,643,864	10,103,817.22	342	34,721,610	659,133.45	6.98%
56 LINCOLN	1,121	75,712,662	1,603,753.78	1,181	81,399,404	1,679,970.64	60	5,686,742	76,216.86	4.75%
57 LOGAN	30	1,099,394	19,912.42	32	1,301,289	20,160.42	2	201,895	248.00	1.25%
58 LOUP	22	602,495	10,683.51	26	921,725	14,690.41	4	319,230	4,006.90	37.51%
59 MADISON	872	57,470,051	1,164,199.62	907	63,171,455	1,228,189.40	35	5,701,404	63,989.78	5.50%
60 MCPHERSON	18	603,301	8,940.18	18	656,144	8,774.34	0	52,843	-165.84	-1.85%
61 MERRICK	300	17,038,910	309,237.92	315	18,334,495	317,353.98	15	1,295,585	8,116.06	2.62%
62 MORRILL	221	8,688,370	167,745.34	228	9,321,830	184,230.14	7	633,460	16,484.80	9.83%
63 NANCE	171	6,914,455	136,902.40	172	6,748,514	115,978.24	1	-165,941	-20,924.16	-15.28%
64 NEMAHA	257	11,515,125	219,433.04	272	12,897,290	237,676.76	15	1,382,165	18,243.72	8.31%
65 NUCKOLLS	243	6,861,040	131,137.08	259	8,446,875	129,262.90	16	1,585,835	-1,874.18	-1.43%
66 OTOE	526	34,476,200	705,587.58	565	37,263,520	736,691.52	39	2,787,320	31,103.94	4.41%
67 PAWNEE	163	4,444,945	74,171.66	155	4,100,185	68,313.22	-8	-344,760	-5,858.44	-7.90%
68 PERKINS	95	4,401,820	73,276.44	100	4,739,816	68,694.12	5	337,996	-4,582.32	-6.25%
69 PHELPS	269	16,258,182	326,621.48	289	19,118,875	358,825.16	20	2,860,693	32,203.68	9.86%
70 PIERCE	294	15,585,660	307,350.86	298	16,606,305	268,918.98	4	1,020,645	-38,431.88	-12.50%
71 PLATTE	807	67,210,465	1,231,542.36	806	67,109,515	1,263,376.54	-1	-100,950	31,834.18	2.58%
72 POLK	187	9,687,735	165,739.48	201	10,832,345	163,401.42	14	1,144,610	-2,338.06	-1.41%
73 RED WILLOW	378	17,349,086	344,500.68	395	18,948,540	336,951.34	17	1,599,454	-7,549.34	-2.19%
74 RICHARDSON	454	13,459,717	270,912.86	474	14,674,079	286,521.76	20	1,214,362	15,608.90	5.76%
75 ROCK	88	2,050,415	38,730.62	81	1,842,420	32,742.26	-7	-207,995	-5,988.36	-15.46%
76 SALINE	433	25,443,035	534,819.14	444	26,091,175	497,802.42	11	648,140	-37,016.72	-6.92%
77 SARPY	1,973	215,415,207	4,792,544.94	2,142	232,279,774	5,232,439.42	169	16,864,567	439,894.48	9.18%
78 SAUNDERS	693	59,052,182	1,201,027.82	749	63,957,167	1,261,586.48	56	4,904,985	60,558.66	5.04%
79 SCOTTS BLUFF	1,486	89,843,169	1,830,396.16	1,576	97,891,942	1,971,213.54	90	8,048,773	140,817.38	7.69%
80 SEWARD	413	34,142,375	612,544.04	455	38,129,724	623,256.18	42	3,987,349	10,712.14	1.75%
81 SHERIDAN	249	7,729,900	158,913.04	246	7,653,342	150,323.22	-3	-76,558	-8,589.82	-5.41%
82 SHERMAN	187	6,736,425	143,534.52	197	7,483,595	140,858.10	10	747,170	-2,676.42	-1.86%
83 SIOUX	31	1,142,274	15,763.92	33	1,220,161	17,058.46	2	77,887	1,294.54	8.21%
84 STANTON	184	10,767,795	209,321.36	201	11,912,385	212,313.72	17	1,144,590	2,992.36	1.43%
85 THAYER	259	8,433,562	144,269.08	267	9,268,487	139,565.60	8	834,925	-4,703.48	-3.26%
86 THOMAS	31	1,137,538	19,528.52	31	1,308,475	21,119.34	0	170,937	1,590.82	8.15%
87 THURSTON	136	4,960,250	98,909.50	129	4,477,880	78,389.28	-7	-482,370	-20,520.22	-20.75%
88 VALLEY	233	9,966,235	235,739.34	229	9,839,645	217,288.16	-4	-126,590	-18,451.18	-7.83%
89 WASHINGTON	493	50,581,085	983,499.98	528	53,372,825	1,026,691.14	35	2,791,740	43,191.16	4.39%
90 WAYNE	195	12,080,260	241,552.64	205	12,836,810	230,545.02	10	756,550	-11,007.62	-4.56%
91 WEBSTER	211	10,636,785	137,089.22	215	5,864,755	125,548.34	4	-4,772,030	-11,540.88	-8.42%
92 WHEELER	28	639,555	8,192.18	27	669,890	6,329.96	-1	30,335	-1,862.22	-22.73%
93 YORK	369	21,649,424	377,988.94	381	22,965,700	369,606.40	12	1,316,276	-8,382.54	-2.22%
STATE TOTALS	44,735	\$3,145,634,356	\$65,087,563.54	46,848	\$3,327,311,738	\$67,354,379.17	2,113	181,677,382.00	2,266,815.63	3.48%

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