

Table 26D 2014 Homestead Exemption - Average Residential Value

County Number & Name	Certified Residential Average Value <i>Stat. § 77-3506.02</i>	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Calculated Residential Average Value	Maximum Exempt Amount Over Age 65 cat. <i>Stat. § 77-3501.01(1)</i>	Maximum Exempt Amount Disabled Categories <i>Stat. § 77-3501.01(2)</i>	Maximum Residential Value Over Age 65 cat. <i>Stat. § 77-3505.02(1)</i>	Maximum Residential Value Disabled categories <i>Stat. § 77-3505.02(2)</i>
1 ADAMS	97,595	117,114	195,190	219,589	11,088	1,082,150,980	97,597	97,595	117,114	195,190	219,589
2 ANTELOPE	61,233	73,480	122,466	137,774	3,021	184,984,940	61,233	61,233	73,480	122,466	137,774
3 ARTHUR	52,247	62,696	104,494	117,556	198	10,344,969	52,247	52,247	62,696	104,494	117,556
4 BANNER	65,033	78,040	130,066	146,324	322	20,940,569	65,033	65,033	78,040	130,066	146,324
5 BLAINE	33,502	40,202	67,004	75,380	248	8,308,494	33,502	40,000	50,000	95,000	110,000
6 BOONE	66,120	79,344	132,240	148,770	2,509	165,888,884	66,118	66,120	79,344	132,240	148,770
7 BOX BUTTE	78,615	94,338	157,230	176,884	4,454	350,152,002	78,615	78,615	94,338	157,230	176,884
8 BOYD	29,920	35,904	59,840	67,320	1,186	35,485,950	29,921	40,000	50,000	95,000	110,000
9 BROWN	50,233	60,280	100,466	113,024	1,665	83,637,562	50,233	50,233	60,280	100,466	113,024
10 BUFFALO	120,785	144,942	241,570	271,766	15,504	1,872,679,456	120,787	120,785	144,942	241,570	271,766
11 BURT	73,060	87,672	146,120	164,385	3,161	230,935,596	73,058	73,060	87,672	146,120	164,385
12 BUTLER	79,140	94,968	158,280	178,065	3,565	282,135,135	79,140	79,140	94,968	158,280	178,065
13 CASS	140,940	169,128	281,880	317,115	10,778	1,519,046,604	140,940	140,940	169,128	281,880	317,115
14 CEDAR	81,280	97,536	162,560	182,880	3,552	288,708,617	81,281	81,280	97,536	162,560	182,880
15 CHASE	85,188	102,226	170,376	191,673	1,803	153,594,288	85,188	85,188	102,226	170,376	191,673
16 CHERRY	76,265	91,518	152,530	171,596	2,555	194,856,666	76,265	76,265	91,518	152,530	171,596
17 CHEYENNE	106,604	127,925	213,208	239,859	4,060	432,811,065	106,604	106,604	127,925	213,208	239,859
18 CLAY	70,440	84,528	140,880	158,490	3,014	212,300,600	70,438	70,440	84,528	140,880	158,490
19 COLFAX	75,775	90,930	151,550	170,494	3,678	278,703,010	75,776	75,775	90,930	151,550	170,494
20 CUMING	76,540	91,848	153,080	172,215	3,697	282,971,235	76,541	76,540	91,848	153,080	172,215
21 CUSTER	66,753	80,104	133,506	150,194	4,846	323,486,646	66,753	66,753	80,104	133,506	150,194
22 DAKOTA	89,535	107,442	179,070	201,454	6,004	537,560,200	89,534	89,535	107,442	179,070	201,454
23 DAWES	78,140	93,768	156,280	175,815	3,469	271,066,289	78,140	78,140	93,768	156,280	175,815
24 DAWSON	85,904	103,085	171,808	193,284	8,943	768,241,560	85,904	85,904	103,085	171,808	193,284
25 DEUEL	51,085	61,302	102,170	114,941	975	49,805,807	51,083	51,085	61,302	102,170	114,941
26 DIXON	68,210	81,852	136,420	153,473	2,381	162,407,430	68,210	68,210	81,852	136,420	153,473
27 DODGE	101,117	121,340	202,234	227,513	13,517	1,366,798,560	101,117	101,117	121,340	202,234	227,513
28 DOUGLAS	144,750	173,700	289,500	325,688	157,000	22,726,420,400	144,754	144,750	173,700	289,500	325,688
29 DUNDY	43,909	52,691	87,818	98,795	1,085	47,641,162	43,909	43,909	52,691	95,000	110,000
30 FILLMORE	68,865	82,638	137,730	154,946	2,708	186,492,556	68,867	68,865	82,638	137,730	154,946
31 FRANKLIN	48,130	57,756	96,260	108,293	1,712	82,398,735	48,130	48,130	57,756	96,260	110,000
32 FRONTIER	63,713	76,456	127,426	143,354	1,157	73,716,395	63,713	63,713	76,456	127,426	143,354
33 FURNAS	44,650	53,580	89,300	100,463	2,504	111,803,240	44,650	44,650	53,580	95,000	110,000
34 GAGE	89,331	107,197	178,662	200,995	9,030	806,659,505	89,331	89,331	107,197	178,662	200,995
35 GARDEN	51,849	62,219	103,698	116,660	1,210	62,737,754	51,849	51,849	62,219	103,698	116,660
36 GARFIELD	73,115	87,738	146,230	164,509	905	66,170,580	73,117	73,115	87,738	146,230	164,509
37 GOSPER	101,800	122,160	203,600	229,050	1,179	120,022,225	101,800	101,800	122,160	203,600	229,050
38 GRANT	47,142	56,570	94,284	106,070	326	15,368,130	47,142	47,142	56,570	95,000	110,000
39 GREELEY	48,535	58,242	97,070	109,204	1,147	55,669,730	48,535	48,535	58,242	97,070	110,000
40 HALL	110,420	132,504	220,840	248,445	18,562	2,049,623,575	110,420	110,420	132,504	220,840	248,445
41 HAMILTON	112,235	134,682	224,470	252,529	3,813	427,950,259	112,235	112,235	134,682	224,470	252,529
42 HARLAN	63,100	75,720	126,200	141,975	1,825	115,156,711	63,100	63,100	75,720	126,200	141,975
43 HAYES	44,781	53,737	89,562	100,757	503	22,524,612	44,781	44,781	53,737	95,000	110,000
44 HITCHCOCK	51,822	62,186	103,644	116,600	1,393	72,188,384	51,822	51,822	62,186	103,644	116,600
45 HOLT	61,865	74,238	123,730	139,196	4,776	295,464,975	61,865	61,865	74,238	123,730	139,196

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 2014 relies on income data from 2013; 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 2014 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	Calculated Residential Average 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	37,412	44,894	74,824	84,177	353	13,206,418	37,412	40,000	50,000	95,000	110,000
47 HOWARD	85,155	102,186	170,310	191,599	2,736	232,984,287	85,155	85,155	102,186	170,310	191,599
48 JEFFERSON	60,494	72,593	120,988	136,112	3,642	220,317,514	60,494	60,494	72,593	120,988	136,112
49 JOHNSON	64,835	77,802	129,670	145,879	1,965	127,399,970	64,835	64,835	77,802	129,670	145,879
50 KEARNEY	99,165	118,998	198,330	223,121	2,787	276,372,350	99,165	99,165	118,998	198,330	223,121
51 KEITH	83,440	100,128	166,880	187,740	4,325	360,876,010	83,440	83,440	100,128	166,880	187,740
52 KEYA PAHA	36,763	44,116	73,526	82,717	444	16,322,580	36,763	40,000	50,000	95,000	110,000
53 KIMBALL	60,870	73,044	121,740	136,958	1,846	112,368,405	60,871	60,870	73,044	121,740	136,958
54 KNOX	53,585	64,302	107,170	120,566	3,644	195,255,720	53,583	53,585	64,302	107,170	120,566
55 LANCASTER	153,900	184,680	307,800	346,275	88,722	13,651,418,800	153,867	153,900	184,680	307,800	346,275
56 LINCOLN	104,195	125,034	208,390	234,439	13,716	1,429,122,411	104,194	104,195	125,034	208,390	234,439
57 LOGAN	69,945	83,934	139,890	157,376	348	24,340,933	69,945	69,945	83,934	139,890	157,376
58 LOUP	67,088	80,506	134,176	150,948	441	29,585,620	67,088	67,088	80,506	134,176	150,948
59 MADISON	102,152	122,582	204,304	229,842	11,775	1,202,836,266	102,152	102,152	122,582	204,304	229,842
60 MCPHERSON	56,123	67,348	112,246	126,277	191	10,719,561	56,123	56,123	67,348	112,246	126,277
61 MERRICK	87,795	105,354	175,590	197,539	3,512	308,333,185	87,794	87,795	105,354	175,590	197,539
62 MORRILL	60,415	72,498	120,830	135,934	2,377	143,601,629	60,413	60,415	72,498	120,830	135,934
63 NANCE	60,790	72,948	121,580	136,778	1,654	100,549,185	60,792	60,790	72,948	121,580	136,778
64 NEMAHA	70,269	84,323	140,538	158,105	3,040	213,619,190	70,269	70,269	84,323	140,538	158,105
65 NUCKOLLS	42,915	51,498	85,830	96,559	2,360	101,274,780	42,913	42,915	51,498	95,000	110,000
66 OTOE	100,820	120,984	201,640	226,845	6,335	638,663,140	100,815	100,820	120,984	201,640	226,845
67 PAWNEE	40,905	49,086	81,810	92,036	1,497	61,231,305	40,903	40,905	50,000	95,000	110,000
68 PERKINS	82,268	98,722	164,536	185,103	1,287	105,879,371	82,268	82,268	98,722	164,536	185,103
69 PHELPS	98,991	118,789	197,982	222,730	3,797	375,868,149	98,991	98,991	118,789	197,982	222,730
70 PIERCE	87,775	105,330	175,550	197,494	2,461	216,008,380	87,773	87,775	105,330	175,550	197,494
71 PLATTE	126,035	151,242	252,070	283,579	11,772	1,483,697,853	126,036	126,035	151,242	252,070	283,579
72 POLK	87,130	104,556	174,260	196,043	2,246	195,697,430	87,132	87,130	104,556	174,260	196,043
73 RED WILLOW	70,256	84,307	140,512	158,076	4,539	318,891,867	70,256	70,256	84,307	140,512	158,076
74 RICHARDSON	47,870	57,444	95,740	107,708	4,079	195,260,162	47,870	47,870	57,444	95,740	110,000
75 ROCK	41,062	49,274	82,124	92,390	851	34,944,180	41,062	41,062	50,000	95,000	110,000
76 SALINE	84,092	100,910	168,184	189,207	5,158	433,746,550	84,092	84,092	100,910	168,184	189,207
77 SARPY	167,351	200,821	334,702	376,540	50,735	8,490,556,882	167,351	167,351	200,821	334,702	376,540
78 SAUNDERS	140,473	168,568	280,946	316,064	8,582	1,205,540,890	140,473	140,473	168,568	280,946	316,064
79 SCOTTS BLUFF	91,192	109,430	182,384	205,182	14,029	1,279,331,896	91,192	91,192	109,430	182,384	205,182
80 SEWARD	136,432	163,718	272,864	306,972	6,021	821,458,118	136,432	136,432	163,718	272,864	306,972
81 SHERIDAN	45,982	55,178	91,964	103,460	2,676	123,048,599	45,982	45,982	55,178	95,000	110,000
82 SHERMAN	57,192	68,630	114,384	128,682	1,487	85,045,135	57,192	57,192	68,630	114,384	128,682
83 SIOUX	56,711	68,053	113,422	127,600	746	42,306,392	56,711	56,711	68,053	113,422	127,600
84 STANTON	94,575	113,490	189,150	212,794	2,461	232,745,710	94,574	94,575	113,490	189,150	212,794
85 THAYER	55,205	66,246	110,410	124,211	2,686	148,284,551	55,206	55,205	66,246	110,410	124,211
86 THOMAS	61,856	74,227	123,712	139,176	407	25,175,372	61,856	61,856	74,227	123,712	139,176
87 THURSTON	57,090	68,508	114,180	128,453	1,589	90,716,990	57,091	57,090	68,508	114,180	128,453
88 VALLEY	66,634	79,961	133,268	149,927	1,889	125,871,570	66,634	66,634	79,961	133,268	149,927
89 WASHINGTON	159,163	190,996	318,326	358,117	7,219	1,148,997,430	159,163	159,163	190,996	318,326	358,117
90 WAYNE	94,175	113,010	188,350	211,894	3,103	292,230,465	94,177	94,175	113,010	188,350	211,894
91 WEBSTER	46,204	55,445	92,408	103,959	1,774	81,966,190	46,204	46,204	55,445	95,000	110,000
92 WHEELER	32,825	39,390	65,650	73,856	551	18,086,204	32,824	40,000	50,000	95,000	110,000
93 YORK	101,167	121,400	202,334	227,626	5,111	517,061,987	101,167	101,167	121,400	202,334	227,626
STATE TOTALS					635,994	76,066,829,624	119,603				

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