

Table 24 Tax Equalization and Review Commission Levels of Value 2015

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

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