

Table 24 Tax Equalization and Review Commission Levels of Value 2016

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

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