

Table 24 Tax Equalization and Review Commission Levels of Value 2017

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	73	
2 Antelope	94	–	72	
3 Arthur	100	100	69	
4 Banner	–	100	71	
5 Blaine	100	100	75	
6 Boone	97	100	69	
7 Box Butte	94	99	69	
8 Boyd	99	100	69	
9 Brown	–	100	70	
10 Buffalo	96	96	73	73
11 Burt	96	97	73	
12 Butler	93	100	70	
13 Cass	94	99	71	71
14 Cedar	96	94	72	
15 Chase	98	100	69	
16 Cherry	92	98	75	
17 Cheyenne	97	98	75	
18 Clay	98	96	75	
19 Colfax	98	100	72	
20 Cuming	94	95	71	
21 Custer	96	96	70	
22 Dakota	93	98	73	
23 Dawes	99	100	70	70
24 Dawson	98	94	70	72
25 Deuel	94	100	72	
26 Dixon	95	94	70	
27 Dodge	92	96	74	
28 Douglas	93	95	71	71
29 Dundy	98	100	75	
30 Fillmore	99	100	71	
31 Franklin	98	100	77	
32 Frontier	100	100	74	
33 Furnas	96	96	72	
34 Gage	94	100	70	
35 Garden	99	100	69	
36 Garfield	92	100	69	69
37 Gosper	94	100	71	
38 Grant	100	100	69	
39 Greeley	92	100	69	
40 Hall	92	–	72	
41 Hamilton	93	95	71	
42 Harlan	96	100	69	
43 Hayes	100	100	70	
44 Hitchcock	97	100	71	
45 Holt	93	100	69	
46 Hooker	99	100	75	
47 Howard	99	96	70	

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