

Table 24 Tax Equalization and Review Commission Levels of Value 2018

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

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