

**2014 TAX EQUALIZATION AND REVIEW COMMISSION DETERMINED LEVELS OF VALUE**

<b>No</b>	<b>County</b>	<b>Residential Level of Value</b>	<b>Commercial Level of Value</b>	<b>Agricultural and Horticultural Land Not Subject to Special Valuation Level of Value</b>	<b>Special Value of Agricultural and Horticultural Land Subject to Special Value Level of Value</b>
1	Adams	94	96	70	
2	Antelope	94	100	69	
3	Arthur	100	100	69	
4	Banner	100	100	72	
5	Blaine	100	100	73	
6	Boone	92	100	71	
7	Box Butte	98	96	71	
8	Boyd	98	100	70	
9	Brown	95	100	72	
10	Buffalo	95	98	71	71
11	Burt	98	100	71	
12	Butler	95	100	72	
13	Cass	98	100	69	69
14	Cedar	95	—	71	
15	Chase	100	100	73	
16	Cherry	99	96	72	
17	Cheyenne	98	97	73	
18	Clay	96	99	75	
19	Colfax	95	100	74	
20	Cuming	95	99	72	72
21	Custer	95	—	70	
22	Dakota	95	98	72	
23	Dawes	96	99	70	70
24	Dawson	98	97	72	72
25	Deuel	94	100	70	
26	Dixon	96	100	72	
27	Dodge	95	97	74	74
28	Douglas	96	96	—	70
29	Dundy	100	100	74	
30	Fillmore	99	99	71	
31	Franklin	97	—	73	
32	Frontier	95	100	75	
33	Furnas	95	100	70	
34	Gage	98	95	70	
35	Garden	97	100	70	
36	Garfield	96	100	71	71
37	Gosper	95	100	71	
38	Grant	100	100	69	
39	Greeley	95	100	70	
40	Hall	92	93	72	
41	Hamilton	95	99	75	
42	Harlan	99	100	70	
43	Hayes	100	100	73	
44	Hitchcock	99	100	75	
45	Holt	93	97	73	
46	Hooker	100	100	69	
47	Howard	98	100	71	

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