

2018 TAX EQUALIZATION AND REVIEW COMMISSION DETERMINED LEVELS OF VALUE

| No | County | 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 Level of 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 | |
| 48 | Jefferson | 99 | 97 | 71 | |

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|----|--------------|-----|-----|----|----|
| 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 | |