

2015 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	94	95	73	
2	Antelope	94	100	71	
3	Arthur	100	100	69	
4	Banner	100	100	71	
5	Blaine	100	100	69	
6	Boone	92	100	73	
7	Box Butte	97	97	70	
8	Boyd	93	100	71	
9	Brown	97	100	73	
10	Buffalo	96	97	70	70
11	Burt	98	100	70	
12	Butler	94	100	72	
13	Cass	96	100	70	70
14	Cedar	94	100	72	
15	Chase	97	100	72	
16	Cherry	98	100	69	
17	Cheyenne	98	97	72	
18	Clay	97	100	73	
19	Colfax	97	100	71	
20	Cuming	99	99	71	71
21	Custer	97	—	72	
22	Dakota	96	—	70	
23	Dawes	95	99	71	71
24	Dawson	98	97	71	71
25	Deuel	94	100	71	
26	Dixon	96	100	70	
27	Dodge	95	93	70	70
28	Douglas	94	97	—	73
29	Dundy	96	100	69	
30	Fillmore	98	100	70	
31	Franklin	94	100	75	
32	Frontier	96	100	73	
33	Furnas	93	100	75	
34	Gage	96	100	72	
35	Garden	97	100	74	
36	Garfield	96	100	71	71
37	Gosper	97	100	72	
38	Grant	100	100	69	
39	Greeley	95	100	72	
40	Hall	93	—	71	
41	Hamilton	95	94	71	
42	Harlan	97	100	72	
43	Hayes	100	100	72	
44	Hitchcock	94	100	74	
45	Holt	95	100	75	
46	Hooker	100	100	74	
47	Howard	95	100	70	

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