

**2016 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	93	94	74	
2	Antelope	97	100	70	
3	Arthur	100	100	69	
4	Banner	-	100	73	
5	Blaine	100	100	73	
6	Boone	94	100	70	
7	Box Butte	96	99	72	
8	Boyd	97	100	71	
9	Brown	100	100	71	
10	Buffalo	99	97	70	70
11	Burt	97	100	72	
12	Butler	94	100	70	
13	Cass	94	99	71	71
14	Cedar	95	100	73	
15	Chase	93	100	70	
16	Cherry	95	97	72	
17	Cheyenne	97	98	75	
18	Clay	98	100	73	
19	Colfax	95	100	72	
20	Cuming	95	95	71	
21	Custer	97	96	69	
22	Dakota	95	-	70	
23	Dawes	97	99	72	72
24	Dawson	97	97	71	71
25	Deuel	94	100	71	
26	Dixon	96	100	72	
27	Dodge	-	-	69	
28	Douglas	94	97	-	71
29	Dundy	97	100	70	
30	Fillmore	99	100	70	
31	Franklin	98	100	75	
32	Frontier	98	100	71	
33	Furnas	99	100	73	
34	Gage	95	100	73	
35	Garden	97	100	71	
36	Garfield	95	100	71	71
37	Gosper	93	100	72	
38	Grant	100	100	70	
39	Greeley	95	100	71	
40	Hall	92	94	74	
41	Hamilton	95	96	69	
42	Harlan	99	94	70	
43	Hayes	100	100	70	
44	Hitchcock	-	-	71	
45	Holt	93	-	72	
46	Hooker	97	100	69	
47	Howard	94	100	72	

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