

**Nebraska Department of Revenue, Property Assessment Division
2023 to 2024 Real Property Value Percentage Change by County**

County	Residential & Recreational & AgResid % change	Resid & Rec & AgResid % change excl. growth	Commercial & Industrial % change	Commercial & Industrial % change excl. growth	AgOutbldg & FarmsiteLand % change	AgOutbldg & FarmsiteLand % change excl. growth	Total Agricultural Land % change	Total Real Property % change	Total Real Property % change excl. growth
1 Adams	11.76%	10.60%	27.75%	24.10%	38.73%	37.13%	8.80%	13.30%	12.23%
2 Antelope	11.72%	10.04%	0.75%	-0.06%	5.81%	0.24%	9.30%	8.82%	8.29%
3 Arthur	25.88%	23.71%	383.15%	383.15%	-33.63%	-33.63%	5.63%	7.54%	7.42%
4 Banner	7.19%	6.75%	-0.21%	-0.21%	-0.31%	-4.92%	5.18%	4.39%	4.22%
5 Blaine	16.51%	16.14%	79.92%	79.92%	1.45%	-0.67%	-0.02%	1.29%	1.20%
6 Boone	6.75%	6.28%	4.57%	0.62%	-2.41%	-4.57%	36.61%	27.93%	27.52%
7 Box Butte	1.72%	1.45%	15.05%	13.61%	0.55%	-1.53%	-0.04%	2.81%	2.46%
8 Boyd	9.53%	6.48%	14.59%	10.47%	4.06%	0.78%	17.07%	15.72%	15.20%
9 Brown	2.25%	1.78%	0.24%	-0.24%	1.89%	-0.70%	6.95%	4.94%	4.70%
10 Buffalo	7.94%	6.92%	7.39%	5.75%	15.32%	3.37%	6.67%	7.58%	6.60%
11 Burt	19.01%	17.50%	23.46%	22.43%	14.35%	11.01%	2.39%	7.04%	6.57%
12 Butler	11.11%	9.35%	44.25%	5.95%	3.60%	-1.46%	3.11%	6.21%	4.38%
13 Cass	5.37%	4.07%	4.83%	1.04%	4.26%	1.43%	-0.02%	3.67%	2.60%
14 Cedar	7.29%	6.13%	9.21%	-0.21%	8.89%	2.77%	14.24%	12.64%	11.96%
15 Chase	9.03%	8.12%	3.24%	-0.40%	5.51%	4.40%	9.46%	8.75%	8.28%
16 Cherry	32.93%	32.23%	5.25%	1.12%	5.91%	5.19%	15.99%	17.75%	17.46%
17 Cheyenne	0.71%	0.29%	0.54%	-0.25%	-23.44%	-23.44%	-0.17%	-0.37%	-0.67%
18 Clay	2.89%	2.18%	5.41%	-0.52%	2.26%	-2.99%	9.34%	7.83%	7.24%
19 Colfax	8.13%	7.06%	6.69%	6.11%	22.21%	17.37%	9.74%	9.57%	9.03%
20 Cuming	9.50%	8.34%	8.71%	7.21%	2.15%	-2.87%	10.13%	9.49%	8.90%
21 Custer	10.78%	10.01%	32.04%	31.71%	-20.46%	-25.42%	1.72%	3.78%	3.39%
22 Dakota	9.61%	8.68%	20.08%	17.75%	-0.90%	-8.61%	21.50%	15.22%	14.19%
23 Dawes	5.02%	4.46%	2.29%	1.86%	0.99%	-10.34%	18.06%	10.00%	9.43%
24 Dawson	19.10%	18.06%	9.21%	2.56%	7.92%	5.77%	6.37%	13.69%	12.49%
25 Deuel	7.93%	6.93%	21.75%	10.06%	2.01%	-0.49%	8.49%	9.54%	7.88%
26 Dixon	9.15%	7.84%	1.59%	1.22%	2.58%	-1.14%	16.83%	14.12%	13.76%
27 Dodge	15.53%	14.50%	16.49%	12.14%	23.29%	17.51%	11.38%	14.43%	13.13%
28 Douglas	9.03%	7.71%	4.68%	4.02%	1.43%	1.43%	4.18%	7.85%	6.71%
29 Dundy	15.25%	14.24%	1.22%	1.22%	15.36%	12.93%	4.16%	5.58%	5.39%
30 Fillmore	3.70%	1.57%	8.45%	3.02%	4.43%	-1.00%	13.01%	11.36%	10.65%
31 Franklin	7.94%	6.55%	32.96%	31.83%	-0.45%	-1.84%	7.29%	7.53%	7.23%
32 Frontier	12.16%	11.28%	9.94%	8.10%	1.41%	-0.01%	10.52%	10.15%	9.86%
33 Furnas	3.91%	2.85%	72.53%	72.34%	2.38%	1.89%	13.58%	12.72%	12.45%
34 Gage	8.56%	7.47%	3.20%	0.51%	9.36%	1.13%	18.03%	12.67%	11.79%
35 Garden	10.00%	6.86%	34.28%	20.97%	2.95%	2.95%	7.34%	8.18%	7.50%
36 Garfield	7.42%	4.86%	1.95%	0.03%	1.52%	-0.41%	15.16%	12.02%	11.17%
37 Gosper	28.88%	27.79%	6.47%	6.21%	14.38%	7.81%	5.04%	11.73%	11.35%
38 Grant	14.91%	14.72%	4.98%	4.98%	7.04%	-18.09%	16.77%	16.39%	16.05%
39 Greeley	9.94%	7.19%	7.44%	4.59%	6.64%	6.48%	7.86%	8.02%	7.65%
40 Hall	9.75%	8.19%	7.01%	2.23%	5.40%	3.15%	6.25%	8.40%	6.36%
41 Hamilton	10.77%	8.46%	-6.55%	-8.30%	19.01%	13.33%	24.02%	17.82%	16.96%
42 Harlan	17.37%	15.72%	20.26%	19.92%	27.43%	24.13%	12.49%	14.17%	13.75%
43 Hayes	4.41%	3.49%	2.77%	-0.63%	5.84%	4.57%	11.68%	10.59%	10.40%
44 Hitchcock	11.70%	11.19%	1.95%	0.14%	3.43%	1.28%	7.94%	5.86%	5.30%
45 Holt	6.24%	4.81%	6.27%	4.80%	2.84%	-1.90%	17.17%	14.31%	13.84%
46 Hooker	45.01%	36.90%	17.21%	16.98%	-14.48%	-14.48%	12.21%	16.06%	15.11%
47 Howard	10.60%	8.97%	1.80%	0.86%	16.15%	10.99%	0.04%	4.03%	3.30%
48 Jefferson	30.12%	29.00%	0.14%	0.14%	16.82%	-3.15%	12.90%	15.65%	14.37%
49 Johnson	34.84%	32.33%	10.92%	4.51%	22.38%	16.83%	8.54%	15.38%	14.36%
50 Kearney	10.34%	8.95%	18.06%	17.89%	5.03%	-0.66%	13.55%	12.82%	12.37%
51 Keith	9.28%	7.85%	8.30%	4.14%	1.62%	-1.77%	15.48%	11.25%	10.02%
52 Keya Paha	30.21%	27.83%	6.05%	5.80%	22.31%	13.99%	2.31%	4.55%	4.21%
53 Kimball	26.63%	25.54%	44.04%	1.11%	11.98%	9.48%	3.99%	16.56%	9.15%

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54 Knox	9.94%	8.59%	2.04%	0.74%	18.04%	12.26%	25.28%	20.55%	20.01%
55 Lancaster	3.99%	2.94%	9.90%	5.03%	17.51%	15.69%	3.18%	5.49%	3.51%
56 Lincoln	12.33%	11.53%	15.77%	2.74%	9.90%	8.33%	7.76%	11.05%	8.82%
57 Logan	5.15%	2.10%	-0.06%	-0.06%	6.09%	6.09%	2.69%	2.93%	2.66%
58 Loup	4.29%	1.29%	3.88%	-1.22%	2.85%	-4.40%	4.98%	4.76%	3.88%
59 Madison	9.72%	8.73%	12.30%	3.17%	10.22%	8.18%	14.42%	11.75%	9.68%
60 McPherson	2.25%	0.18%	0.18%	0.18%	-0.25%	-0.25%	13.11%	12.37%	12.27%
61 Merrick	10.48%	8.68%	3.21%	0.63%	2.22%	-1.35%	16.07%	12.91%	12.03%
62 Morrill	16.57%	15.53%	7.59%	7.23%	14.20%	3.07%	17.30%	16.17%	15.34%
63 Nance	10.70%	9.52%	-0.76%	-6.61%	1.84%	-0.13%	4.06%	4.96%	4.52%
64 Nemaha	11.05%	10.14%	0.71%	0.52%	17.79%	14.88%	11.53%	11.21%	10.89%
65 Nuckolls	8.25%	4.80%	6.37%	1.01%	11.34%	2.43%	10.16%	9.76%	8.71%
66 Otoe	7.54%	6.01%	4.70%	2.74%	3.30%	-2.87%	8.91%	7.94%	7.05%
67 Pawnee	8.40%	7.41%	23.42%	22.27%	2.26%	2.26%	6.58%	7.40%	7.22%
68 Perkins	12.03%	10.97%	4.07%	2.87%	19.16%	14.58%	16.28%	14.97%	14.64%
69 Phelps	14.74%	13.61%	35.20%	31.49%	-4.22%	-5.69%	15.01%	15.67%	15.12%
70 Pierce	7.04%	4.86%	2.51%	0.85%	3.41%	2.67%	25.07%	18.43%	17.75%
71 Platte	12.77%	11.22%	8.21%	1.61%	18.78%	18.36%	12.05%	12.02%	10.36%
72 Polk	14.64%	13.31%	93.84%	68.00%	27.42%	25.04%	8.45%	12.08%	11.20%
73 Red Willow	9.63%	8.81%	1.75%	0.73%	15.65%	15.65%	11.85%	9.42%	8.93%
74 Richardson	5.14%	4.74%	3.07%	3.04%	11.16%	10.08%	11.20%	9.65%	9.47%
75 Rock	6.27%	5.79%	-6.60%	-7.64%	1.21%	-0.94%	2.40%	2.60%	2.49%
76 Saline	14.61%	13.71%	1.38%	0.61%	1.61%	-1.31%	4.77%	7.78%	7.35%
77 Sarpy	12.40%	10.16%	6.52%	1.77%	0.53%	0.53%	10.15%	10.72%	7.84%
78 Saunders	10.39%	7.22%	8.22%	4.54%	16.57%	12.10%	8.79%	9.80%	7.81%
79 ScottsBluff	10.60%	10.35%	5.27%	5.22%	4.26%	4.26%	11.51%	9.57%	9.40%
80 Seward	6.81%	5.12%	9.06%	4.98%	0.31%	-2.53%	4.06%	5.43%	4.40%
81 Sheridan	5.67%	5.37%	52.51%	27.91%	0.28%	-3.76%	16.88%	14.94%	14.04%
82 Sherman	6.61%	4.49%	4.09%	0.49%	4.47%	3.51%	11.77%	10.14%	9.55%
83 Sioux	3.32%	2.80%	13.34%	5.66%	3.73%	2.56%	6.44%	6.14%	5.96%
84 Stanton	23.11%	22.34%	15.30%	11.57%	-29.89%	-32.02%	14.44%	14.83%	14.40%
85 Thayer	10.91%	8.73%	12.45%	5.83%	5.91%	2.07%	18.10%	16.45%	15.80%
86 Thomas	30.21%	30.16%	22.80%	21.70%	45.98%	22.38%	10.81%	14.41%	14.06%
87 Thurston	6.19%	4.44%	5.97%	1.81%	-0.59%	-0.89%	14.47%	12.40%	12.00%
88 Valley	9.51%	8.26%	5.45%	1.46%	-2.22%	-7.07%	19.85%	15.74%	14.97%
89 Washington	10.63%	9.71%	1.91%	1.67%	-1.93%	-19.62%	6.58%	7.98%	6.99%
90 Wayne	9.52%	8.39%	6.17%	2.64%	5.93%	3.33%	16.44%	13.81%	13.21%
91 Webster	15.87%	15.61%	3.43%	3.06%	16.73%	16.53%	11.12%	11.76%	11.69%
92 Wheeler	4.31%	2.63%	0.02%	0.02%	4.91%	0.98%	2.06%	2.31%	2.04%
93 York	23.44%	22.34%	8.22%	4.18%	28.18%	25.43%	10.12%	13.39%	12.64%
State Totals	9.17%	7.81%	7.73%	4.50%	7.07%	3.00%	11.23%	9.57%	8.30%

Table 7 2023 Taxable Value, Property Taxes Levied, and Average Property Tax Rate by County

County No. & Name	Total Value	Property Taxes Levied ¹	Average Tax Rate	County No. & Name	Total Value	Property Taxes Levied ¹	Average Tax Rate
1 ADAMS	4,625,720,943	\$ 75,836,628.96	1.6395%	48 JEFFERSON	2,052,437,174	\$ 29,864,512.78	1.4551%
2 ANTELOPE	2,757,468,136	33,492,615.27	1.2146%	49 JOHNSON	1,032,574,419	15,338,804.60	1.4855%
3 ARTHUR	265,114,508	3,240,891.66	1.2224%	50 KEARNEY	2,106,353,938	28,981,734.62	1.3759%
4 BANNER	299,552,877	4,357,506.00	1.4547%	51 KEITH	2,289,973,895	27,506,755.64	1.2012%
5 BLAINE	356,945,039	3,329,181.18	0.9327%	52 KEYA PAHA	565,927,689	4,086,535.12	0.7221%
6 BOONE	2,509,566,259	24,158,636.80	0.9627%	53 KIMBALL	789,864,372	12,982,108.72	1.6436%
7 BOX BUTTE	1,659,509,240	27,434,701.90	1.6532%	54 KNOX	2,444,848,231	29,654,457.64	1.2129%
8 BOYD	608,156,267	7,343,226.24	1.2075%	55 LANCASTER	41,325,286,431	718,033,204.83	1.7375%
9 BROWN	1,032,185,856	12,528,216.92	1.2138%	56 LINCOLN	5,772,734,551	92,414,440.82	1.6009%
10 BUFFALO	7,335,203,440	124,151,294.48	1.6925%	57 LOGAN	382,649,519	4,282,976.54	1.1193%
11 BURT	2,175,865,301	30,771,353.42	1.4142%	58 LOUP	359,535,976	3,685,983.98	1.0252%
12 BUTLER	2,742,127,331	34,636,075.14	1.2631%	59 MADISON	5,116,259,206	83,168,826.38	1.6256%
13 CASS	4,535,329,271	78,357,788.61	1.7277%	60 MCPHERSON	350,678,864	3,913,640.18	1.1160%
14 CEDAR	2,824,135,208	32,401,672.06	1.1473%	61 MERRICK	2,017,115,889	25,029,630.62	1.2409%
15 CHASE	1,544,632,498	16,239,668.18	1.0514%	62 MORRILL	1,259,702,714	19,905,619.98	1.5802%
16 CHERRY	2,405,004,996	23,263,452.42	0.9673%	63 NANCE	1,126,112,281	15,056,928.90	1.3371%
17 CHEYENNE	1,537,261,704	28,155,652.20	1.8315%	64 NEMAHA	1,386,498,636	18,787,570.14	1.3550%
18 CLAY	2,344,124,663	29,596,863.84	1.2626%	65 NUCKOLLS	1,202,635,338	15,412,339.04	1.2815%
19 COLFAX	2,295,629,284	32,921,227.66	1.4341%	66 OTOE	2,889,763,510	46,015,934.62	1.5924%
20 CUMING	3,078,870,467	33,035,073.56	1.0730%	67 PAWNEE	837,937,816	10,727,671.36	1.2802%
21 CUSTER	3,544,414,655	43,799,507.96	1.2357%	68 PERKINS	1,425,546,560	15,264,312.14	1.0708%
22 DAKOTA	2,413,018,069	38,623,714.66	1.6006%	69 PHELPS	2,466,167,214	32,456,574.80	1.3161%
23 DAWES	1,109,862,504	18,522,466.06	1.6689%	70 PIERCE	2,262,285,658	26,566,758.64	1.1743%
24 DAWSON	3,820,698,077	62,180,294.60	1.6275%	71 PLATTE	6,566,933,402	88,201,978.66	1.3431%
25 DEUEL	452,742,788	6,519,846.92	1.4401%	72 POLK	1,951,632,190	23,103,092.95	1.1838%
26 DIXON	1,728,323,598	22,042,971.14	1.2754%	73 RED WILLOW	1,502,534,569	21,640,122.62	1.4402%
27 DODGE	5,542,732,938	86,014,375.98	1.5518%	74 RICHARDSON	1,674,666,665	21,999,745.94	1.3137%
28 DOUGLAS	64,906,016,185	1,433,294,489.48	2.2083%	75 ROCK	695,407,063	8,143,925.35	1.1711%
29 DUNDY	953,922,860	10,148,855.46	1.0639%	76 SALINE	2,611,394,188	38,516,567.85	1.4749%
30 FILLMORE	2,528,714,539	28,609,507.73	1.1314%	77 SARPY	24,849,499,115	529,490,198.23	2.1308%
31 FRANKLIN	1,069,769,763	14,790,956.90	1.3826%	78 SAUNDERS	5,099,008,093	77,023,872.26	1.5106%
32 FRONTIER	1,000,732,098	12,891,592.76	1.2882%	79 SCOTTS BLUFF	3,612,124,368	69,672,376.08	1.9288%
33 FURNAS	1,140,395,872	15,624,867.88	1.3701%	80 SEWARD	3,603,561,231	47,886,775.10	1.3289%
34 GAGE	3,767,618,478	58,479,764.04	1.5522%	81 SHERIDAN	1,281,136,976	17,299,948.84	1.3504%
35 GARDEN	841,080,566	9,015,808.90	1.0719%	82 SHERMAN	1,003,162,422	13,197,342.54	1.3156%
36 GARFIELD	508,502,285	7,876,983.54	1.5491%	83 SIOUX	694,883,509	7,974,941.12	1.1477%
37 GOSPER	994,967,495	11,373,765.73	1.1431%	84 STANTON	1,774,464,439	23,970,454.44	1.3509%
38 GRANT	368,674,440	3,000,522.32	0.8139%	85 THAYER	2,104,114,379	21,071,462.88	1.0014%
39 GREELEY	1,057,268,842	12,593,901.62	1.1912%	86 THOMAS	384,833,371	3,739,694.69	0.9718%
40 HALL	6,970,909,668	122,538,331.20	1.7579%	87 THURSTON	1,147,472,427	17,175,799.38	1.4968%
41 HAMILTON	3,262,612,570	38,475,128.72	1.1793%	88 VALLEY	1,081,243,724	16,517,771.24	1.5277%
42 HARLAN	1,198,612,026	15,588,464.94	1.3005%	89 WASHINGTON	4,363,093,451	67,311,497.28	1.5427%
43 HAYES	546,850,421	6,260,947.18	1.1449%	90 WAYNE	2,405,810,399	32,398,474.96	1.3467%
44 HITCHCOCK	820,239,115	10,565,193.66	1.2881%	91 WEBSTER	1,199,213,779	16,148,096.46	1.3466%
45 HOLT	3,078,433,798	43,153,276.76	1.4018%	92 WHEELER	724,055,892	7,212,783.50	0.9962%
46 HOOKER	397,643,762	3,434,619.10	0.8637%	93 YORK	3,701,179,998	47,240,363.22	1.2764%
47 HOWARD	1,550,520,325	21,118,898.06	1.3621%				
				STATE TOTALS	318,001,996,556	\$ 5,307,865,387.48	1.6691%

¹ Property taxes levied include the portion of taxes reimbursed by the state for homestead exemptions, personal property exemptions and real property tax credit.