



NEWS RELEASE

FOR IMMEDIATE RELEASE
September 9, 2016

FOR INFORMATION, CONTACT:
Ruth A. Sorensen, Property Tax Administrator
402-471-5962

Real Property Tax Credit for Tax Year 2016

The State of Nebraska is providing property owners tax relief of a portion of real property taxes levied in 2016. The Property Tax Credit Act provides a real property tax credit based upon the valuation of each parcel of real property compared to the valuation of all real property in the state. The total amount of credit available for statewide distribution in 2016 is \$204 million. The real property tax credit will be shown on tax statements as a credit after the full taxes levied.

The real property tax credit determined for 2016 is \$89.57 per \$100,000 of valuation.

The rate of credit for each real property parcel is calculated by determining the state's "uniform rate of credit." The uniform rate of credit is determined by taking the \$204 million real property tax credit and dividing by \$227,744,774,746 (state's total real property value eligible for credit), which equals .0008957 or \$89.57 per \$100,000 value.

The uniform rate of credit is then multiplied by the real property value of the parcel to determine the amount of tax credit for each parcel. For example:

$$\$100,000 \text{ parcel value} \times .0008957 = \$89.57$$

The real property tax credit is not a reduction in the levy or tax rate. The uniform rate of credit has no impact on the property tax rates set by political subdivisions. The property tax credit will be reflected as a reduction in real property tax due on the 2016 tax statements.

The amounts of real property tax credit for 2016 are being certified to the State Treasurer and the counties today. Attached are two documents that show the amount of tax credits certified for each county and the real property value eligible for the property tax credit in each county.

Real property tax credit information can be found at revenue.nebraska.gov/PAD, see [Property Assessment Directive 15-4](#).

Please note, beginning tax year 2017, [Neb. Laws 2016, LB 958](#), will provide \$20 million of additional funding for real property tax credit relief that will be allocated as if agricultural and horticultural land, and agricultural and horticultural land receiving special valuation, were valued at 120% of their taxable value.

"Working with the Legislature, we have been able to deliver over \$408 million worth of property tax relief over the last two years. This is meaningful property tax relief for Nebraska families, and I will continue to support structural relief," said Governor Pete Ricketts.

APPROVED:

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Nebraska Department of Revenue Property Assessment Division
Certification of Real Property Tax Credit, pursuant to [Neb. Rev. Stat. § 77-4212](#) and [Directive 15-4](#)
Rate of Credit per Parcel for 2016 is \$89.57 per \$100,000 Valuation
September 9, 2016

Co#	County Name	2016 Real Property Value Eligible for Tax Credit*	County's % of State Total Real Property Value	1st half \$102,000,000	2nd half \$102,000,000	Total Tax Credit for 2016
1	Adams	\$3,504,148,961	1.5386297951%	\$1,569,402.39	\$1,569,402.39	\$3,138,804.78
2	Antelope	2,478,408,603	1.0882395022%	1,110,004.29	1,110,004.29	2,220,008.58
3	Arthur	208,996,411	0.0917678183%	93,603.17	93,603.17	187,206.34
4	Banner	259,951,082	0.1141414034%	116,424.23	116,424.23	232,848.46
5	Blaine	305,609,734	0.1341895700%	136,873.36	136,873.36	273,746.72
6	Boone	2,290,105,214	1.0055577418%	1,025,668.90	1,025,668.90	2,051,337.80
7	Box Butte	1,305,842,938	0.5733799774%	584,847.58	584,847.58	1,169,695.16
8	Boyd	545,803,394	0.2396557263%	244,448.84	244,448.84	488,897.68
9	Brown	769,807,896	0.3380134174%	344,773.69	344,773.69	689,547.38
10	Buffalo	5,570,269,432	2.4458385217%	2,494,755.29	2,494,755.29	4,989,510.58
11	Burt	1,906,899,355	0.8372966436%	854,042.58	854,042.58	1,708,085.16
12	Butler	2,274,545,029	0.9987254511%	1,018,699.96	1,018,699.96	2,037,399.92
13	Cass	3,321,736,418	1.4585346345%	1,487,705.33	1,487,705.33	2,975,410.66
14	Cedar	2,492,083,304	1.0942438995%	1,116,128.78	1,116,128.78	2,232,257.56
15	Chase	1,462,488,624	0.6421612200%	655,004.44	655,004.44	1,310,008.88
16	Cherry	1,853,775,419	0.8139705603%	830,249.97	830,249.97	1,660,499.94
17	Cheyenne	1,465,032,712	0.6432782985%	656,143.86	656,143.86	1,312,287.72
18	Clay	2,158,996,767	0.9479895947%	966,949.39	966,949.39	1,933,898.78
19	Colfax	1,705,542,139	0.7488831043%	763,860.77	763,860.77	1,527,721.54
20	Cuming	2,486,842,727	1.0919428249%	1,113,781.68	1,113,781.68	2,227,563.36
21	Custer	3,379,492,533	1.4838946521%	1,513,572.55	1,513,572.55	3,027,145.10
22	Dakota	1,653,940,386	0.7262253932%	740,749.90	740,749.90	1,481,499.80
23	Dawes	831,636,691	0.3651616999%	372,464.93	372,464.93	744,929.86
24	Dawson	3,149,313,306	1.3828257134%	1,410,482.23	1,410,482.23	2,820,964.46
25	Deuel	399,740,417	0.1755212243%	179,031.65	179,031.65	358,063.30
26	Dixon	1,464,576,767	0.6430780986%	655,939.66	655,939.66	1,311,879.32
27	Dodge	3,752,202,225	1.6475470092%	1,680,497.95	1,680,497.95	3,360,995.90
28	Douglas	40,050,032,610	17.5854891313%	17,937,198.92	17,937,198.92	35,874,397.84
29	Dundy	809,766,938	0.3555589536%	362,670.13	362,670.13	725,340.26
30	Fillmore	2,447,182,113	1.0745283248%	1,096,018.89	1,096,018.89	2,192,037.78
31	Franklin	1,010,027,945	0.4434911607%	452,360.98	452,360.98	904,721.96
32	Frontier	907,968,592	0.3986781225%	406,651.68	406,651.68	813,303.36
33	Furnas	1,046,700,199	0.4595935078%	468,785.38	468,785.38	937,570.76
34	Gage	2,995,487,789	1.3152827732%	1,341,588.43	1,341,588.43	2,683,176.86
35	Garden	666,611,592	0.2927011576%	298,555.18	298,555.18	597,110.36
36	Garfield	439,098,699	0.1928029741%	196,659.03	196,659.03	393,318.06
37	Gosper	843,094,408	0.3701926461%	377,596.50	377,596.50	755,193.00
38	Grant	243,238,721	0.1068032060%	108,939.27	108,939.27	217,878.54
39	Greeley	919,965,493	0.4039458179%	412,024.73	412,024.73	824,049.46
40	Hall	5,210,722,358	2.2879657124%	2,333,725.03	2,333,725.03	4,667,450.06
41	Hamilton	2,909,702,375	1.2776154264%	1,303,167.73	1,303,167.73	2,606,335.46
42	Harlan	983,412,727	0.4318047376%	440,440.83	440,440.83	880,881.66
43	Hayes	541,588,821	0.2378051578%	242,561.26	242,561.26	485,122.52
44	Hitchcock	690,398,341	0.3031456339%	309,208.55	309,208.55	618,417.10
45	Holt	3,103,922,065	1.3628949637%	1,390,152.86	1,390,152.86	2,780,305.72
46	Hooker	252,842,270	0.1110200093%	113,240.41	113,240.41	226,480.82

Nebraska Department of Revenue Property Assessment Division
Certification of Real Property Tax Credit, pursuant to [Neb. Rev. Stat. § 77-4212](#) and [Directive 15-4](#)
Rate of Credit per Parcel for 2016 is \$89.57 per \$100,000 Valuation
September 9, 2016

Co#	County Name	2016 Real Property Value Eligible for Tax Credit*	County's % of State Total Real Property Value	1st half \$102,000,000	2nd half \$102,000,000	Total Tax Credit for 2016
47	Howard	1,269,897,307	0.5575966818%	568,748.62	568,748.62	1,137,497.24
48	Jefferson	1,718,779,704	0.7546955604%	769,789.47	769,789.47	1,539,578.94
49	Johnson	848,826,343	0.3727094700%	380,163.66	380,163.66	760,327.32
50	Kearney	2,010,210,131	0.8826591667%	900,312.35	900,312.35	1,800,624.70
51	Keith	1,579,843,238	0.6936902240%	707,564.03	707,564.03	1,415,128.06
52	Keya Paha	438,099,028	0.1923640305%	196,211.31	196,211.31	392,422.62
53	Kimball	583,767,089	0.2563251296%	261,451.63	261,451.63	522,903.26
54	Knox	1,994,477,272	0.8757510570%	893,266.08	893,266.08	1,786,532.16
55	Lancaster	22,962,487,712	10.0825530411%	10,284,204.10	10,284,204.10	20,568,408.20
56	Lincoln	4,410,064,985	1.9364066596%	1,975,134.79	1,975,134.79	3,950,269.58
57	Logan	313,754,461	0.1377658220%	140,521.14	140,521.14	281,042.28
58	Loup	330,577,710	0.1451527089%	148,055.76	148,055.76	296,111.52
59	Madison	3,638,381,738	1.5975697981%	1,629,521.19	1,629,521.19	3,259,042.38
60	McPherson	246,251,486	0.1081260750%	110,288.60	110,288.60	220,577.20
61	Merrick	1,750,487,754	0.7686181850%	783,990.55	783,990.55	1,567,981.10
62	Morrill	969,506,682	0.4256987600%	434,212.74	434,212.74	868,425.48
63	Nance	1,095,101,843	0.4808460893%	490,463.01	490,463.01	980,926.02
64	Nemaha	1,115,394,846	0.4897565036%	499,551.63	499,551.63	999,103.26
65	Nuckolls	1,369,890,328	0.6015024185%	613,532.47	613,532.47	1,227,064.94
66	Otoe	2,217,044,204	0.9734775283%	992,947.08	992,947.08	1,985,894.16
67	Pawnee	704,700,386	0.3094254903%	315,614.00	315,614.00	631,228.00
68	Perkins	1,237,850,373	0.5435252573%	554,395.76	554,395.76	1,108,791.52
69	Phelps	2,165,036,114	0.9506413995%	969,654.23	969,654.23	1,939,308.46
70	Pierce	1,964,585,614	0.8626259883%	879,878.51	879,878.51	1,759,757.02
71	Platte	4,934,791,320	2.1668077020%	2,210,143.86	2,210,143.86	4,420,287.72
72	Polk	1,852,618,217	0.8134624468%	829,731.70	829,731.70	1,659,463.40
73	Red Willow	1,183,578,057	0.5196949341%	530,088.83	530,088.83	1,060,177.66
74	Richardson	1,417,925,179	0.6225939456%	635,045.82	635,045.82	1,270,091.64
75	Rock	637,703,870	0.2800081234%	285,608.29	285,608.29	571,216.58
76	Saline	2,124,910,377	0.9330226695%	951,683.12	951,683.12	1,903,366.24
77	Sarpy	13,266,460,359	5.8251436828%	5,941,646.56	5,941,646.56	11,883,293.12
78	Saunders	3,540,655,865	1.5546595389%	1,585,752.73	1,585,752.73	3,171,505.46
79	Scotts Bluff	2,581,828,546	1.1336499592%	1,156,322.96	1,156,322.96	2,312,645.92
80	Seward	2,868,687,251	1.2596061772%	1,284,798.30	1,284,798.30	2,569,596.60
81	Sheridan	953,784,958	0.4187955395%	427,171.45	427,171.45	854,342.90
82	Sherman	922,495,098	0.4050565371%	413,157.67	413,157.67	826,315.34
83	Sioux	597,475,515	0.2623443351%	267,591.22	267,591.22	535,182.44
84	Stanton	1,349,569,670	0.5925798612%	604,431.46	604,431.46	1,208,862.92
85	Thayer	1,930,681,947	0.8477392946%	864,694.08	864,694.08	1,729,388.16
86	Thomas	249,787,152	0.1096785436%	111,872.11	111,872.11	223,744.22
87	Thurston	993,539,546	0.4362513024%	444,976.33	444,976.33	889,952.66
88	Valley	995,170,468	0.4369674207%	445,706.77	445,706.77	891,413.54
89	Washington	2,800,600,616	1.2297101521%	1,254,304.36	1,254,304.36	2,508,608.72
90	Wayne	1,811,208,045	0.7952797367%	811,185.33	811,185.33	1,622,370.66
91	Webster	996,564,941	0.4375797171%	446,331.31	446,331.31	892,662.62
92	Wheeler	540,801,501	0.2374594550%	242,208.64	242,208.64	484,417.28
93	York	3,189,367,360	1.4004129682%	1,428,421.23	1,428,421.23	2,856,842.46
	State Totals	\$227,744,774,746	100.00000000%	\$102,000,000.00	\$102,000,000.00	\$204,000,000.00

*Source: 2016 School District Taxable Value Reports -- Property Assessment Division

Nebraska Department of Revenue Property Assessment Division
Real Property Value Eligible for Property Tax Credit
Pursuant to [Neb. Rev. Stat. § 77-4212](#) and [Directive 15-4](#)
September 9, 2016

Co#	County Name	Railroad Companies' Real Property	Public Service Companies' Real Property	Counties' Real Property	Counties' TIF Excess Real	2016 Real Property Value Eligible for Tax Credit*
1	Adams	\$89,810,900	\$2,941,345	\$3,392,926,146	\$18,470,570	\$3,504,148,961
2	Antelope	7,186,240	1,235,648	2,466,079,365	3,907,350	2,478,408,603
3	Arthur	0	202,714	208,793,697	0	208,996,411
4	Banner	0	781,637	259,169,445	0	259,951,082
5	Blaine	20,652,689	233,633	284,723,412	0	305,609,734
6	Boone	18,985,921	862,348	2,263,284,660	6,972,285	2,290,105,214
7	Box Butte	133,547,156	1,575,217	1,153,712,798	17,007,767	1,305,842,938
8	Boyd	0	257,234	545,546,160	0	545,803,394
9	Brown	0	763,852	767,290,851	1,753,193	769,807,896
10	Buffalo	159,782,426	7,814,286	5,321,776,805	80,895,915	5,570,269,432
11	Burt	10,853,883	2,498,861	1,892,974,786	571,825	1,906,899,355
12	Butler	23,849,746	4,937,688	2,240,701,565	5,056,030	2,274,545,029
13	Cass	54,829,802	9,660,067	3,238,190,003	19,056,546	3,321,736,418
14	Cedar	5,628,004	6,130,021	2,466,294,234	14,031,045	2,492,083,304
15	Chase	5,670,799	653,592	1,451,611,587	4,552,646	1,462,488,624
16	Cherry	0	1,591,841	1,847,632,545	4,551,033	1,853,775,419
17	Cheyenne	116,613,761	6,724,071	1,285,541,669	56,153,211	1,465,032,712
18	Clay	74,801,064	1,333,303	2,082,862,400	0	2,158,996,767
19	Colfax	38,584,888	3,021,155	1,662,731,626	1,204,470	1,705,542,139
20	Cuming	0	1,347,272	2,477,954,140	7,541,315	2,486,842,727
21	Custer	82,707,644	2,040,076	3,271,054,607	23,690,206	3,379,492,533
22	Dakota	16,779,333	8,002,044	1,573,282,379	55,876,630	1,653,940,386
23	Dawes	55,436,016	2,083,947	774,116,728	0	831,636,691
24	Dawson	143,824,751	4,258,237	2,942,538,339	58,691,979	3,149,313,306
25	Deuel	53,061,615	1,587,940	345,090,862	0	399,740,417
26	Dixon	5,441,427	1,139,970	1,444,137,835	13,857,535	1,464,576,767
27	Dodge	82,972,655	6,557,961	3,644,561,588	18,110,021	3,752,202,225
28	Douglas	221,276,990	139,007,930	37,976,404,845	1,713,342,845	40,050,032,610
29	Dundy	19,924,600	1,690,894	777,197,106	10,954,338	809,766,938
30	Fillmore	12,097,547	1,852,412	2,370,773,010	62,459,144	2,447,182,113
31	Franklin	262,987	2,188,273	1,007,576,685	0	1,010,027,945
32	Frontier	609,165	2,054,018	904,839,502	465,907	907,968,592
33	Furnas	16,661,012	2,079,352	1,010,120,020	17,839,815	1,046,700,199
34	Gage	18,357,381	16,502,853	2,909,752,570	50,874,985	2,995,487,789
35	Garden	81,679,491	651,627	584,280,474	0	666,611,592
36	Garfield	0	251,289	438,199,425	647,985	439,098,699
37	Gosper	381,087	2,763,021	839,087,734	862,566	843,094,408
38	Grant	41,219,666	338,710	201,680,345	0	243,238,721
39	Greeley	7,290,688	380,045	910,447,560	1,847,200	919,965,493
40	Hall	123,112,266	11,672,354	4,990,687,701	85,250,037	5,210,722,358
41	Hamilton	48,154,205	1,315,012	2,841,834,872	18,398,286	2,909,702,375
42	Harlan	7,043,826	887,281	972,961,480	2,520,140	983,412,727
43	Hayes	3,827,526	195,994	537,565,301	0	541,588,821
44	Hitchcock	20,716,418	1,419,976	668,261,947	0	690,398,341
45	Holt	5,913,707	2,205,970	3,068,521,463	27,280,925	3,103,922,065
46	Hooker	46,049,309	309,222	206,483,739	0	252,842,270

Nebraska Department of Revenue Property Assessment Division
Real Property Value Eligible for Property Tax Credit
Pursuant to **Neb. Rev. Stat. § 77-4212** and **Directive 15-4**
September 9, 2016

Co#	County Name	Railroad Companies' Real Property	Public Service Companies' Real Property	Counties' Real Property	Counties' TIF Excess Real	2016 Real Property Value Eligible for Tax Credit*
47	Howard	18,233,029	712,767	1,250,403,413	548,098	1,269,897,307
48	Jefferson	86,470,980	8,792,667	1,618,333,520	5,182,537	1,718,779,704
49	Johnson	21,293,660	1,259,653	824,400,245	1,872,785	848,826,343
50	Kearney	12,774,363	2,621,588	1,992,046,095	2,768,085	2,010,210,131
51	Keith	191,929,190	2,137,517	1,367,194,710	18,581,821	1,579,843,238
52	Keya Paha	0	193,988	437,905,040	0	438,099,028
53	Kimball	74,439,063	4,280,739	503,531,856	1,515,431	583,767,089
54	Knox	0	706,997	1,992,031,285	1,738,990	1,994,477,272
55	Lancaster	156,041,051	32,176,061	22,315,707,978	458,562,622	22,962,487,712
56	Lincoln	374,489,025	13,723,721	4,010,766,704	11,085,535	4,410,064,985
57	Logan	0	143,759	313,610,702	0	313,754,461
58	Loup	0	161,080	330,416,630	0	330,577,710
59	Madison	19,994,887	4,885,405	3,603,475,243	10,026,203	3,638,381,738
60	McPherson	0	164,040	246,087,446	0	246,251,486
61	Merrick	98,428,404	1,250,343	1,608,811,742	41,997,265	1,750,487,754
62	Morrill	169,109,210	1,800,543	780,331,987	18,264,942	969,506,682
63	Nance	20,185,398	510,442	1,068,700,648	5,705,355	1,095,101,843
64	Nemaha	12,780,912	1,426,414	1,086,047,794	15,139,726	1,115,394,846
65	Nuckolls	21,493,308	3,231,790	1,330,507,295	14,657,935	1,369,890,328
66	Otoe	14,291,941	10,614,727	2,189,554,066	2,583,470	2,217,044,204
67	Pawnee	12,365,916	515,205	691,085,240	734,025	704,700,386
68	Perkins	848,826	4,427,638	1,227,737,983	4,835,926	1,237,850,373
69	Phelps	10,871,829	7,768,268	2,126,117,852	20,278,165	2,165,036,114
70	Pierce	7,630,825	1,288,199	1,954,843,895	822,695	1,964,585,614
71	Platte	73,188,846	3,442,196	4,852,471,108	5,689,170	4,934,791,320
72	Polk	16,990,347	790,995	1,832,298,570	2,538,305	1,852,618,217
73	Red Willow	17,989,475	2,095,442	1,154,346,713	9,146,427	1,183,578,057
74	Richardson	46,606,069	2,049,818	1,352,199,223	17,070,069	1,417,925,179
75	Rock	0	444,315	637,259,555	0	637,703,870
76	Saline	20,037,934	4,824,513	2,093,909,605	6,138,325	2,124,910,377
77	Sarpy	22,672,377	14,264,908	13,129,370,958	100,152,116	13,266,460,359
78	Saunders	40,276,648	3,171,391	3,467,987,891	29,219,935	3,540,655,865
79	Scotts Bluff	183,355,538	4,702,177	2,370,459,188	23,311,643	2,581,828,546
80	Seward	48,147,380	3,877,321	2,811,013,602	5,648,948	2,868,687,251
81	Sheridan	48,661,640	1,427,062	903,696,256	0	953,784,958
82	Sherman	13,072,832	762,951	901,441,890	7,217,425	922,495,098
83	Sioux	43,497,653	651,439	553,326,423	0	597,475,515
84	Stanton	0	4,919,970	1,344,649,700	0	1,349,569,670
85	Thayer	72,903,453	3,754,251	1,841,905,683	12,118,560	1,930,681,947
86	Thomas	52,131,083	358,108	197,297,961	0	249,787,152
87	Thurston	10,864,371	2,092,128	978,204,487	2,378,560	993,539,546
88	Valley	8,646,475	611,933	959,828,440	26,083,620	995,170,468
89	Washington	25,156,744	2,837,157	2,765,039,830	7,566,885	2,800,600,616
90	Wayne	0	2,805,835	1,794,773,710	13,628,500	1,811,208,045
91	Webster	11,195,944	3,137,757	981,826,145	405,095	996,564,941
92	Wheeler	0	92,137	540,709,364	0	540,801,501
93	York	41,321,523	1,670,549	3,127,223,647	19,151,641	3,189,367,360
	State Totals	\$3,995,986,740	\$437,580,097	\$219,982,145,329	\$3,329,062,580	\$227,744,774,746

*Source: 2016 School District Taxable Value Reports -- Property Assessment Division