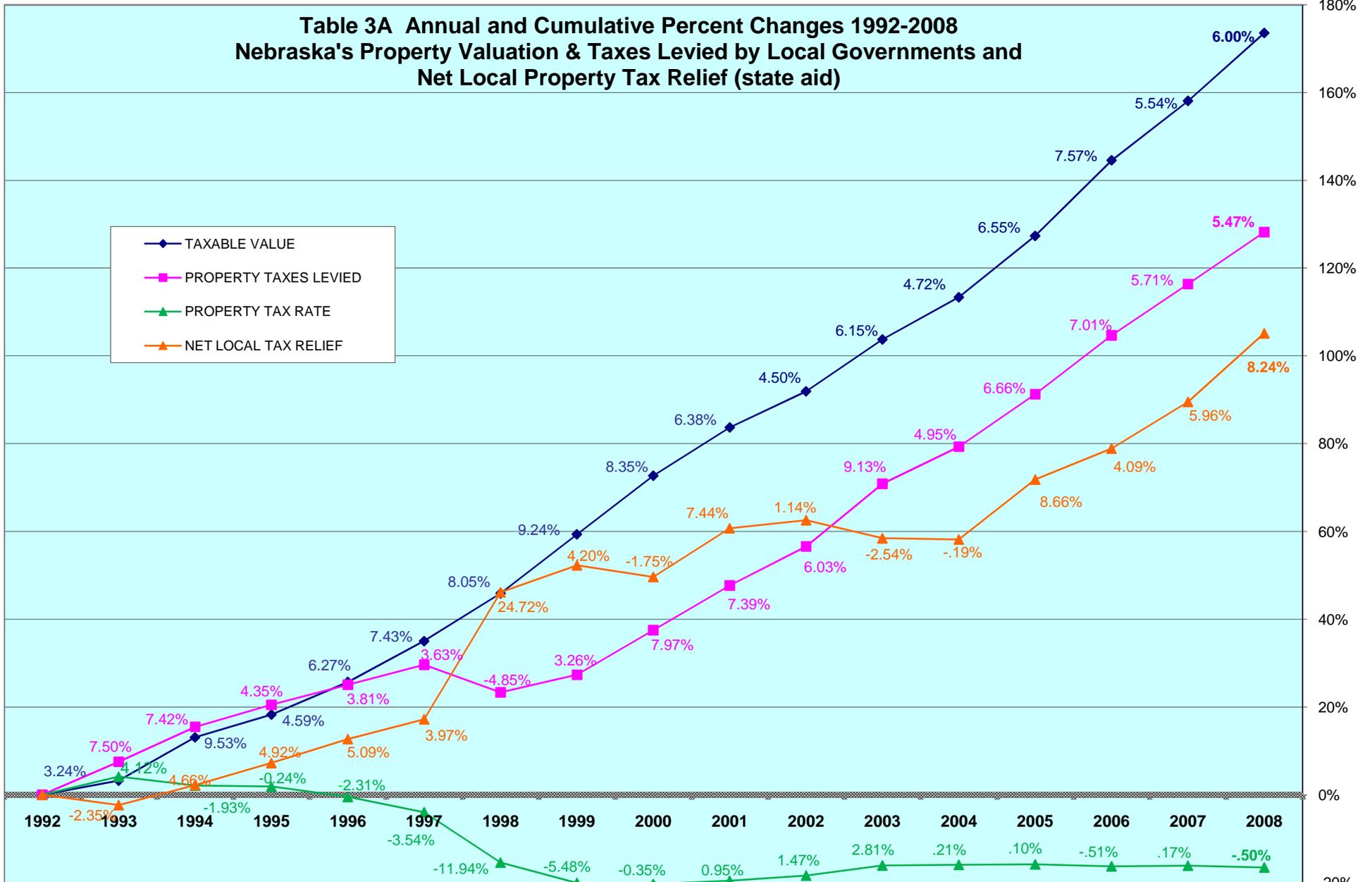


**Table 3A Annual and Cumulative Percent Changes 1992-2008
Nebraska's Property Valuation & Taxes Levied by Local Governments and
Net Local Property Tax Relief (state aid)**



Notes: [1] Motor vehicle value and taxes excluded 1992-1996 due to tax policy change on MV in 1997
 [2] Net Local Tax Relief is state aid excluding homestead exemption and property tax credit amounts, as these amounts are included in taxes levied.
Sources: State Aid-Local Property Tax Relief figures are for fiscal years, e.g. 1992=FY92-93, per DAS Budget Division as of February 2009
 Value, Taxes, and Tax Rates from Certificates of Taxes Levied Report (CTL)
 27 NE Dept of Revenue PAD 2008 Annual Report Table 3A

180%
160%
140%
120%
100%
80%
60%
40%
20%
0%
-20%
-40%

Table 3B Data for Chart; Annual & Cumulative Percent Changes 1992-2008
Nebraska's Property Valuation & Taxes Levied by Local Governments (excluding MV ^[1]) and NET Local Tax Relief Aid^[2]

Year	Taxable Value [1] w/o MV	Annual % chg	Cumulative % chg	Taxes Levied [1] w/o MV	Annual % chg	Cumulative % chg	Average Tax Rate w/oMV	Annual % chg	Cumulative % chg	NET Local Tax Relief [2]	Annual % chg	Cumulative % chg
1992	51,139,350,285	-	-	1,193,131,871	-	-	2.3331%	-	-	583,677,617	-	-
1993	52,797,407,291	3.24%	3.24%	1,282,601,496	7.50%	7.50%	2.4293%	4.12%	4.12%	569,978,329	-2.35%	-2.35%
1994	57,826,994,070	9.53%	13.08%	1,377,713,962	7.42%	15.47%	2.3825%	-1.93%	2.12%	596,542,803	4.66%	2.20%
1995	60,483,220,702	4.59%	18.27%	1,437,575,968	4.35%	20.49%	2.3768%	-0.24%	1.87%	625,917,816	4.92%	7.24%
1996	64,274,994,607	6.27%	25.69%	1,492,392,226	3.81%	25.08%	2.3219%	-2.31%	-0.48%	657,766,350	5.09%	12.69%
1997	69,048,638,885	7.43%	35.02%	1,546,541,470	3.63%	29.62%	2.2398%	-3.54%	-4.00%	683,912,534	3.97%	17.17%
1998	74,603,633,524	8.05%	45.88%	1,471,472,636	-4.85%	23.33%	1.9724%	-11.94%	-15.46%	852,996,637	24.72%	46.14%
1999	81,499,658,239	9.24%	59.37%	1,519,471,538	3.26%	27.35%	1.8644%	-5.48%	-20.09%	888,805,291	4.20%	52.28%
2000	88,307,553,325	8.35%	72.68%	1,640,581,719	7.97%	37.50%	1.8578%	-0.35%	-20.37%	873,287,969	-1.75%	49.62%
2001	93,938,214,211	6.38%	83.69%	1,761,833,590	7.39%	47.66%	1.8755%	0.95%	-19.61%	938,239,270	7.44%	60.75%
2002	98,162,679,918	4.50%	91.95%	1,868,146,583	6.03%	56.58%	1.9031%	1.47%	-18.43%	948,981,362	1.14%	62.59%
2003	104,200,041,103	6.15%	103.76%	2,038,627,402	9.13%	70.86%	1.9565%	2.81%	-16.14%	924,883,430	-2.54%	58.46%
2004	109,123,243,710	4.72%	113.38%	2,139,541,101	4.95%	79.32%	1.9607%	0.21%	-15.96%	923,134,106	-0.19%	58.16%
2005	116,267,633,375	6.55%	127.35%	2,281,998,269	6.66%	91.26%	1.9627%	0.10%	-15.88%	1,003,059,425	8.66%	71.85%
2006	125,064,178,626	7.57%	144.56%	2,442,063,582	7.01%	104.68%	1.9526%	-0.51%	-16.31%	1,044,115,705	4.09%	78.89%
2007	131,993,854,563	5.54%	158.11%	2,581,612,508	5.71%	116.37%	1.9559%	0.17%	-16.17%	1,106,391,443	5.96%	89.56%
2008	139,910,063,115	6.00%	173.59%	2,722,852,264	5.47%	128.21%	1.9461%	-0.50%	-16.59%	1,197,516,256	8.24%	105.17%

Year	Motor Veh Taxable Value	Annual % chg	Cumulative % chg	Motor Veh Taxes Levied	Annual % chg	Cumulative % chg
1992	4,865,141,675	-	-	121,126,907	-	-
1993	5,064,215,059	4.09%	4.09%	131,264,076	8.37%	8.37%
1994	5,438,662,225	7.39%	11.79%	136,972,462	4.35%	13.08%
1995	5,840,368,087	7.39%	20.05%	147,161,691	7.44%	21.49%
1996	6,226,583,693	6.61%	27.98%	151,769,529	3.13%	25.30%

Year	TOTAL Taxable Value	Annual % chg	Cumulative % chg	TOTAL Taxes Levied	Annual % chg	Cumulative % chg	Total Average Tax Rate
1992	56,004,491,960	-	-	1,314,258,778	-	-	2.3467%
1993	57,861,622,350	3.32%	3.32%	1,413,865,572	7.58%	7.58%	2.4435%
1994	63,265,656,295	9.34%	12.97%	1,514,686,424	7.13%	15.25%	2.3942%
1995	66,323,588,789	4.83%	18.43%	1,584,737,659	4.62%	20.58%	2.3894%
1996	70,501,578,300	6.30%	25.89%	1,644,161,755	3.75%	25.10%	2.3321%

NOTES:

[1] Motor vehicle value and taxes excluded from years 1992-1996 due to tax policy change on MV in 1997.

[2] NET Local Tax Relief is state aid excluding homestead exemption & property tax credit amounts, as these amount are included in taxes levied.

SOURCES: State Aid-Local Property Tax Relief figures are for fiscal years, e.g. 1992=FY92-93, per DAS Budget Division Jan 2008
 Value, Taxes, and Tax Rates from Certificates of Taxes Levied Report (CTL) - Dept. of Revenue Property Assessment Division

TABLE 3C History of Local Tax Relief Aid--Grouped by Major Category

	FY1992-93 Actual	FY1993-94 Actual	FY1994-95 Actual	FY1995-96 Actual	FY1996-97 Actual	FY1997-98 Actual	FY1998-99 Actual	FY1999-00 Actual	FY2000-01 Actual	FY2001-02 Actual	FY2002-03 Actual	FY2003-04 Actual	FY2004-05 Actual	FY2005-06 Actual	FY2006-07 Actual	FY2007-08 Appropriation
Aid to Municipalities	17,900,000	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	17,531,500	17,531,500	16,830,240	13,148,625	11,313,762	11,257,193	11,257,193	11,257,193	11,257,193
Local Transit Assistance								475,000	300,000	655,000	168,000	830,264	13,233			
Total Municipalities	17,900,000	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	18,006,500	17,831,500	17,485,240	13,316,625	12,144,026	11,270,426	11,257,193	11,257,193	11,257,193
Aid to Counties	13,500,000	13,297,500	12,126,992	14,468,008	13,297,500	13,297,500	13,297,500	7,393,808	7,393,808	7,098,056	5,545,356	4,990,820	4,965,866	4,965,866	4,965,866	4,965,866
Property Tax Relief	33,290,129						5,444,958	5,600,479	6,007,165	6,007,065	4,505,374	0				1,500,000
Jail Reimbursement Assistance								1,817,016	4,425,374	4,061,495	5,270,075	3,519,000	3,501,405	3,501,405	3,910,000	3,910,000
Local Prosecution Aid				22,272	41,011	84,499	54,022	45,046	60,000	18,021	33,739	0				
County Juvenile Aid										338,352	1,267,796	1,366,663	1,234,669	1,281,220	1,401,682	1,645,908
Juvenile Planning Grants										80,000	70,000	0				
Indigent Defense										-	0	0				
Total Counties	46,790,129	13,297,500	12,126,992	14,490,280	13,338,511	13,381,999	18,796,480	14,856,349	17,886,347	17,602,989	16,692,340	9,876,483	9,701,940	9,748,491	10,277,548	12,021,774
Teacher Salary Aid	6,971,873	6,867,817	8,363,911	6,871,124												
State Aid to Schools (TEEOSA)	370,676,698	382,833,071	400,431,989	414,933,814	447,243,594	465,944,483	591,240,236	595,407,184	563,120,829	646,701,674	661,928,207	640,536,202	634,000,591	700,182,624	718,368,450	768,613,973
Option Enrollment Transportation	1,063,580	97,601	134,280	130,313	154,653	178,886	197,937	205,638	218,853	228,565	74,502	0				
Special Education	91,164,534	101,445,566	108,258,643	119,251,055	121,288,927	125,171,052	126,959,994	130,647,473	136,221,542	144,137,463	141,802,014	152,203,902	159,293,530	163,369,236	171,445,738	179,508,584
School Lunch	499,802	492,390	492,312	491,754	493,110	492,390	492,694	492,304	492,749	472,800	467,875	421,087	421,087	421,087	421,087	421,087
School Breakfast Reimbursement									232,390	287,032	314,785	275,773	271,378	271,378	228,417	379,071
Early Childhood Programs		480,929	369,979	383,010	274,714	776,892	467,090	602,789	631,687	1,483,022	2,193,231	1,694,200	1,776,808	3,944,047	3,820,017	3,626,267
Vocational & Adult Education	248,098	271,532	226,579	206,653	228,567	227,285	241,103	188,070	201,074	222,540	46,979	258,981	221,283	222,352	179,630	230,574
Tuition Reimbursmnt (Ed)	9,450															
Geography Education			25,000	25,000	25,000	25,000	25,000	150,000								
Multicultural Education				560	5,318	30,928	10,387	38,256	47,367							
Teacher Certification				1,784	2,808	1,235	5,587	1,097	3,643	2,428	0					
School Reorganization Studies					14,747	12,316	14,089	18,606	19,152	3,748	0					
ESU Nurses							200,000									
Learning Community Transition Aid																0
ESU Core Services/Technology							9,700,000	12,700,000	12,775,000	13,094,375	12,347,996	10,618,003	10,564,913	10,696,975	11,546,489	11,362,638
School Revenue Loss Mitigation							1,721,860									
Gifted Education							3,000,000	3,075,000	3,097,271	3,346,572	2,864,377	2,348,664	2,336,921	2,336,921	2,336,921	2,336,921
Hardship Fund																
Wards of the Court	4,556,146	3,474,070	4,651,997	3,683,835	4,490,738	6,768,473	19,433,793	9,568,739	9,571,608	11,058,084	14,473,208	15,036,289	12,199,350	16,360,219	13,405,444	19,905,904
Teacher World Aid																
Economic Education Aid										28,000	107					
Teachers Retirement	8,389,436	7,883,669	7,699,157	10,732,759	14,080,680	13,511,201	13,965,296	13,987,426	14,102,170	14,451,658	14,967,542	15,539,996	16,642,731	17,391,185	30,716,843	17,934,485
Total Education	483,579,617	503,846,645	530,653,847	556,711,661	588,302,856	613,140,141	767,675,066	767,082,582	740,735,335	835,517,961	851,480,823	838,933,097	837,728,592	915,196,024	952,469,036	1,004,319,504
Community Colleges	34,707,871	34,513,184	35,440,964	36,394,875	37,803,983	39,069,394	48,204,091	56,558,722	94,533,649	65,423,988	65,765,721	62,376,556	62,887,646	65,312,215	68,566,426	84,066,476
LB 881 Comm. College Aid								30,000,000								
Total Community Colleges	34,707,871	34,513,184	35,440,964	36,394,875	37,803,983	39,069,394	48,204,091	86,558,722	94,533,649	65,423,988	65,765,721	62,376,556	62,887,646	65,312,215	68,566,426	84,066,476
Natural Resources Districts	700,000	689,500	689,500	689,500	689,500	689,500	689,500	2,301,138	2,301,138	2,209,092	1,725,853	1,553,268	1,545,502	1,545,502	1,545,502	1,545,502
Homestead Exemption	30,406,293	32,727,875	36,767,737	31,834,026	33,521,868	35,182,867	32,251,297	32,190,737	35,864,454	37,793,179	40,918,956	46,566,167	50,455,089	53,724,132	56,749,803	70,056,960
LB 881/367 Property Tax Credit									25,000,000							105,000,000
Statewide Total	614,083,910	602,706,204	633,310,540	657,751,842	691,288,218	719,095,401	885,247,934	920,996,028	934,152,423	976,032,449	989,900,318	971,449,597	973,589,195	1,056,783,557	1,100,865,508	1,288,267,409
Source: DAS, Budget Division Jan2008																
Net Local Relief w/o hmstd& ptxcredit	583,677,617	569,978,329	596,542,803	625,917,816	657,766,350	683,912,534	852,996,637	888,805,291	873,287,969	938,239,270	948,981,362	924,883,430	923,134,106	1,003,059,425	1,044,115,705	1,113,210,449

New 8/26/02

TABLE 3D Relationships on Property Taxes Levied for Local Governments and State Aid-Local Tax Relief

Relationship between Taxes Levied (plus Motor Vehicle Tax ^[1]) and NET Local Tax Relief ^[2]

Year	Taxes Levied w/o MV [1]	MV Txs levied or Tax & fee [1]	Total Taxes Levied PLUS MV	Annual % chg	Cumltv. % chg	NET Local Tax Relief [2]	Annual % chg	Cumltv. % chg	Taxes Levied + MV Plus NET Local Relief	Annual % chg	Cumltv. % chg	Split between	
												PropTax + MV	NET Local Relief
1992	1,193,131,871	121,126,907	1,314,258,778	-	-	583,677,617	-	-	1,897,936,395	-	-	69%	31%
1993	1,282,601,496	131,264,076	1,413,865,572	7.58%	7.58%	569,978,329	-2.35%	-2.35%	1,983,843,901	4.53%	4.53%	71%	29%
1994	1,377,713,962	136,972,462	1,514,686,424	7.13%	15.25%	596,542,803	4.66%	2.20%	2,111,229,227	6.42%	6.42%	72%	28%
1995	1,437,575,968	147,161,691	1,584,737,659	4.62%	20.58%	625,917,816	4.92%	7.24%	2,210,655,475	4.71%	16.48%	72%	28%
1996	1,492,392,226	151,769,529	1,644,161,755	3.75%	25.10%	657,766,350	5.09%	12.69%	2,301,928,105	4.13%	21.29%	71%	29%
1997	1,546,541,470	158,877,189	1,705,418,659	3.73%	29.76%	683,912,534	3.97%	17.17%	2,389,331,193	3.80%	25.89%	71%	29%
1998	1,471,472,636	126,303,349	1,597,775,985	-6.31%	21.57%	852,996,637	24.72%	46.14%	2,450,772,622	2.57%	29.13%	65%	35%
1999	1,519,471,537	147,243,049	1,666,714,586	4.31%	26.82%	888,805,291	4.20%	52.28%	2,555,519,877	4.27%	34.65%	65%	35%
2000	1,640,581,719	158,600,396	1,799,182,115	7.95%	36.90%	873,287,969	-1.75%	49.62%	2,672,470,084	4.58%	40.81%	67%	33%
2001	1,761,833,590	172,001,547	1,933,835,137	7.48%	47.14%	938,239,270	7.44%	60.75%	2,872,074,407	7.47%	51.33%	67%	33%
2002	1,868,146,583	184,436,081	2,052,582,664	6.14%	56.18%	948,981,362	1.14%	62.59%	3,001,564,026	4.51%	58.15%	68%	32%
2003	2,038,627,401	192,250,306	2,230,877,707	8.69%	69.74%	924,883,430	-2.54%	58.46%	3,155,761,137	5.14%	66.27%	71%	29%
2004	2,139,540,101	230,088,754	2,369,628,855	6.22%	80.30%	923,134,106	-0.19%	58.16%	3,292,762,961	4.34%	73.49%	72%	28%
2005	2,281,998,269	213,287,796	2,495,286,065	5.30%	89.86%	1,003,059,425	8.66%	71.85%	3,498,345,490	6.24%	84.32%	71%	29%
2006	2,442,063,582	214,130,117	2,656,193,699	6.45%	102.11%	1,044,115,705	4.09%	78.89%	3,700,309,404	5.77%	94.96%	72%	28%
2007	2,581,612,508	219,078,410	2,800,690,918	5.44%	113.10%	1,106,391,443	5.96%	89.56%	3,907,082,361	5.59%	105.86%	72%	28%
2008	2,722,852,264	221,378,068	2,944,230,332	5.13%	124.02%	1,197,516,256	8.24%	105.17%	4,141,746,588	6.01%	118.22%	71%	29%

Relationship between Property Taxes (excluding MV ^[1]) and NET Local Tax Relief ^[2]

Year	Taxes Levied w/o MV [1]	Annual % chg	Cumltv. % chg	NET Local Tax Relief [2]	Annual % chg	Cumltv. % chg	Prop Taxes w/o MV Plus NET Local Relief	Annual % chg	Cumltv. % chg	Split between	
										PropTax w/o MV	NET Local Relief
1992	1,193,131,871	-	-	614,083,910	-	-	1,807,215,781	-	-	66%	34%
1993	1,282,601,496	7.50%	7.50%	602,706,204	-1.85%	-1.85%	1,885,307,700	4.32%	4.32%	68%	32%
1994	1,377,713,962	7.42%	15.47%	633,310,540	5.08%	3.13%	2,011,024,502	6.67%	11.28%	69%	31%
1995	1,437,575,968	4.35%	20.49%	657,751,842	3.86%	7.11%	2,095,327,810	4.19%	15.94%	69%	31%
1996	1,492,392,226	3.81%	25.08%	691,288,218	5.10%	12.57%	2,183,680,444	4.22%	20.83%	68%	32%
1997	1,546,541,470	3.63%	29.62%	719,095,401	4.02%	17.10%	2,265,636,871	3.75%	25.37%	68%	32%
1998	1,471,472,636	-4.85%	23.33%	885,247,934	23.11%	44.16%	2,356,720,570	4.02%	30.41%	62%	38%
1999	1,519,471,537	3.26%	27.35%	920,996,028	4.04%	49.98%	2,440,467,565	3.55%	35.04%	62%	38%
2000	1,640,581,719	7.97%	37.50%	934,152,423	1.43%	52.12%	2,574,734,142	5.50%	42.47%	64%	36%
2001	1,761,833,590	7.39%	47.66%	976,032,449	4.48%	58.94%	2,737,866,039	6.34%	51.50%	64%	36%
2002	1,868,146,583	6.03%	56.58%	948,981,362	-2.77%	54.54%	2,817,127,945	2.90%	55.88%	66%	34%
2003	2,038,627,401	9.13%	70.86%	924,883,430	-2.54%	50.61%	2,963,510,831	5.20%	63.98%	69%	31%
2004	2,139,540,101	4.95%	79.32%	923,134,106	-0.19%	50.33%	3,062,674,207	3.35%	69.47%	70%	30%
2005	2,281,998,269	6.66%	91.26%	1,003,059,425	8.66%	63.34%	3,285,057,694	7.26%	81.77%	69%	31%
2006	2,442,063,582	7.01%	104.68%	1,044,115,705	4.09%	70.03%	3,486,179,287	6.12%	92.90%	70%	30%
2007	2,581,612,508	5.71%	116.37%	1,106,391,443	5.96%	80.17%	3,688,003,951	5.79%	104.07%	70%	30%
2008	2,722,852,264	5.47%	128.21%	1,197,516,256	8.24%	95.01%	3,920,368,520	6.30%	116.93%	69%	31%

Relationship between School Non-Bond Taxes Levied (plus Motor Vehicle Tax ^[1]) and Total Local Education Tax Relief ^{[2] & [3]}

Year	School Non-bond Tax w/oMV [1]	Sch Non-bond MV tax [1]	School non-bond PropTax + MV	Annual % chg	Cumltv. % chg	Total Education Tax Relief [3]	Annual % chg	Cumltv. % chg	Sch non-bond tax+MV PLUS Educ. Relief	Annual % chg	Cumltv. % chg	Split between	
												SchnonbondTx+MV	Local Educ Relief
1992	685,283,885	66,731,022	752,014,907	-	-	483,579,617	-	-	1,235,594,524	-	-	61%	39%
1993	741,338,911	72,922,923	814,261,834	8.28%	8.28%	503,846,645	4.19%	4.19%	1,318,108,479	6.68%	6.68%	62%	38%
1994	805,230,748	77,435,774	882,666,522	8.40%	17.37%	530,653,847	5.32%	9.73%	1,413,320,369	7.22%	14.38%	62%	38%
1995	840,206,065	82,556,588	922,762,653	4.54%	22.71%	556,711,661	4.91%	15.12%	1,479,474,314	4.68%	19.74%	62%	38%
1996	877,119,121	85,907,669	963,026,790	4.36%	28.06%	588,302,856	5.67%	21.66%	1,551,329,646	4.86%	25.55%	62%	38%
1997	900,740,380	95,326,314	996,066,694	3.43%	32.45%	613,140,141	4.22%	26.79%	1,609,206,835	3.73%	30.24%	62%	38%
1998	836,202,975	68,808,116	905,011,091	-9.14%	20.34%	767,675,066	25.20%	58.75%	1,672,686,157	3.94%	35.38%	54%	46%
1999	879,190,274	81,004,889	960,195,163	6.10%	27.68%	767,082,582	-0.08%	58.63%	1,727,277,745	3.26%	39.79%	56%	44%
2000	955,632,591	87,432,932	1,043,065,523	8.63%	38.70%	740,735,335	-3.43%	53.18%	1,783,800,858	3.27%	44.37%	58%	42%
2001	978,838,885	95,083,590	1,073,922,475	2.96%	42.81%	835,517,961	12.80%	72.78%	1,909,440,436	7.04%	54.54%	56%	44%
2002	1,038,678,037	101,872,868	1,140,550,905	6.20%	51.67%	851,480,823	1.91%	76.08%	1,992,031,728	4.33%	61.22%	57%	43%
2003	1,142,649,563	106,191,531	1,248,841,094	9.49%	66.07%	838,933,097	-1.47%	73.48%	2,087,774,191	4.81%	68.97%	60%	40%
2004	1,199,130,948	112,207,826	1,311,338,774	5.00%	74.38%	837,728,592	-0.14%	73.23%	2,149,067,366	2.94%	73.93%	61%	39%
2005	1,262,258,342	117,793,641	1,380,051,983	5.24%	83.51%	915,196,024	9.25%	89.25%	2,295,248,007	6.80%	85.76%	60%	40%
2006	1,327,654,760	117,927,438	1,445,582,198	4.75%	92.23%	952,469,036	4.07%	96.96%	2,398,051,234	4.48%	94.08%	60%	40%
2007	1,400,854,620	120,558,421	1,521,413,041	5.25%	102.31%	997,748,528	4.75%	106.33%	2,519,161,569	5.05%	103.88%	60%	40%
2008	1,475,556,183	121,642,338	1,597,198,521	4.98%	112.39%	1,085,578,719	8.80%	124.49%	2,682,777,240	6.49%	117.12%	60%	40%

NOTES:

[1] MV taxes isolated due to different tax policy; for years 1992-1996 motor vehicle is part of taxes levied; for years 1997 to current motor vehicle is a tax & fee basis per statute change;

1997 to current year MV Tax & Fee information based upon budgeted amounts per information from Dept. of Motor Vehicle DMV and Dept of Roads Fee Pymnt

1997 to current year School Portion of MV estimated at 60% of tax w/o fee based upon budgeted amounts for schools per information from Dept. of Motor Vehicles DMV

[2] NET local tax relief excludes homestead exemption and property tax credit amounts, as these amounts are included in taxes levied.

[3] Total local education tax relief includes state aid for K-12 schools (TEEOSA) and all other forms of education aid (e.g. special education).