

Report of County Inheritance Taxes Paid
January 1, 2023 – June 30, 2023

Nebraska Department of Revenue
Property Assessment Division

Published Date: August 30, 2023							
Cnty#	County		A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Taxes Paid to All Counties	D. Total Inheritance Tax Paid to All Counties (Resident + Nonresidents)	E. Total Inheritance Tax Paid This County
1	Adams	Class 1	35	13	228,834.53	281,734.74	
		Class 2					
		Class 3	2		6,022.26	6,022.26	
		Total	37	13	234,856.79	287,757.00	287,757.00
2	Antelope	Class 1	8	4	10,185.48	10,705.37	
		Class 2	7	3	13,485.52	17,270.89	
		Class 3	1	0	19,529.46	19,529.46	
		Total	16	7	43,200.46	47,505.72	105,834.86
3	Arthur	Class 1	0	0	-	-	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	0	0	-	-	-
4	Banner	Class 1					
		Class 2					
		Class 3					
		Total	0	0	-	-	790.00
5	Blaine	Class 1	4		52,760.97	52,760.97	
		Class 2					
		Class 3					
		Total	4	0	52,760.97	52,760.97	30,126.09
6	Boone	Class 1	26	12	152,333.91	197,700.12	
		Class 2	10	1	906,887.62	908,797.07	
		Class 3	0	0	-	-	
		Total	36	13	1,059,221.53	1,106,497.19	1,059,594.30
7	Box Butte	Class 1	36	18	61,929.77	78,649.86	
		Class 2		12		72,465.40	
		Class 3		2			
		Total	36	32	61,929.77	151,115.26	151,115.26
8	Boyd	Class 1	14	0	22,246.46	22,246.46	
		Class 2					
		Class 3					
		Total	14		22,246.46	22,246.46	44,863.16
9	Brown	Class 1					
		Class 2					
		Class 3					
		Total	0	0	-	-	259,829.72
10	Buffalo	Class 1	139	51	473,076.44	597,667.80	
		Class 2	28	22	302,378.96	521,777.75	
		Class 3	2	0	38,476.35	38,476.35	
		Total	169	73	813,931.75	1,157,921.90	1,558,111.47
11	Burt	Class 1	38	19	192,728.82	239,756.19	
		Class 2	6		18,188.20	18,188.28	
		Class 3					
		Total	44	19	210,917.02	257,944.47	288,624.32

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Cnty#	County						
12	Butler	Class 1	17	9	135,689.77	166,448.32	
		Class 2	30	13	34,407.94	36,126.19	
		Class 3	2	0	20,191.94	20,191.94	
		Total	49	22	190,289.65	222,766.45	295,978.71
13	Cass	Class 1	84	21	255,587.50	316,269.05	
		Class 2	3	0	94,138.00	94,138.00	
		Class 3	4	0	-	-	
		Total	91	21	349,725.50	410,407.05	392,712.97
14	Cedar	Class 1	53	36	269,512.64	324,013.19	
		Class 2					
		Class 3	1				
		Total	54	36	269,512.64	324,013.19	324,013.19
15	Chase	Class 1	17	13	78,058.02	105,154.46	
		Class 2					
		Class 3					
		Total	17	13	78,058.02	105,154.46	76,349.45
16	Cherry	Class 1	6	1	15,838.94	30,083.25	
		Class 2	2	10	5,416.10	32,496.61	
		Class 3	1	0	6,128.73	6,128.73	
		Total	9	11	27,383.77	68,708.59	64,088.04
17	Cheyenne	Class 1	29	18	85,709.99	107,542.26	
		Class 2	6	0	77,341.91	77,341.91	
		Class 3	2	0	24,421.46	24,421.46	
		Total	37	18	187,473.36	209,305.63	209,305.63
18	Clay	Class 1	24	24	67,160.09	121,910.32	
		Class 2	1	4	3,023.00	294,083.00	
		Class 3	1	0	-	-	
		Total	26	28	70,183.09	415,993.32	415,951.32
19	Colfax	Class 1	8	3	36,359.04	55,590.08	
		Class 2					
		Class 3	0	0	-	-	
		Total	8	3	36,359.04	55,590.08	158,067.83
20	Cuming	Class 1	4	0	64,856.38	64,856.38	
		Class 2	0	0	-	-	
		Class 3	2	1	-	813.00	
		Total	6	1	64,856.38	65,669.38	370,564.48
21	Custer	Class 1	33	5	246,984.50	292,852.92	
		Class 2	0	0	-	-	
		Class 3	1	0	4,111.78	4,111.78	
		Total	34	5	251,096.28	296,964.70	296,350.98

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Cnty#	County						
22	Dakota	Class 1	82	44	238,280.76	321,064.47	
		Class 2					
		Class 3	1				
		Total	83	44	238,280.76	321,064.47	225,761.88
23	Dawes	Class 1	48	42	125,228.56	144,643.48	
		Class 2	1	9	-	3,489.69	
		Class 3	0	0	-	-	
		Total	49	51	125,228.56	148,133.17	150,011.69
24	Dawson	Class 1	54	19	141,111.46	241,406.53	
		Class 2					
		Class 3					
		Total	54	19	141,111.46	241,406.53	237,032.79
25	Deuel	Class 1	7	6	6,844.82	12,878.25	
		Class 2					
		Class 3					
		Total	7	6	6,844.82	12,878.25	12,878.73
26	Dixon	Class 1	32	13	170,212.64	231,929.37	
		Class 2	0	17	-	775,618.54	
		Class 3	1	0	5,540.05	5,540.05	
		Total	33	30	175,752.69	1,013,087.96	327,413.99
27	Dodge	Class 1	41	14	245,265.80	278,357.36	
		Class 2	4	2	89,005.06	169,418.06	
		Class 3					
		Total	45	16	334,270.86	447,775.42	583,859.51
28	Douglas	Class 1	368	237	1,319,515.91	1,875,996.75	
		Class 2	30	26	360,300.65	962,827.37	
		Class 3	12	12	303,858.03	301,590.13	
		Total	410	275	1,983,674.59	3,140,414.25	11,544,415.00
29	Dundy	Class 1	5	5	32,655.81	35,296.71	
		Class 2					
		Class 3		2		13,620.94	
		Total	5	7	32,655.81	48,917.65	48,917.65
30	Fillmore	Class 1	38	21	154,572.03	220,536.88	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	38	21	154,572.03	220,536.88	206,778.88
31	Franklin	Class 1	31	3	106,217.84	117,355.20	
		Class 2	0	0	-	-	
		Class 3	1	0	7,465.14	7,465.14	
		Total	32	3	113,682.98	124,820.34	84,305.58
32	Frontier	Class 1	6	4	43,658.53	47,148.68	
		Class 2					
		Class 3	4		34,017.68	34,017.68	
		Total	10	4	77,676.21	81,166.36	60,771.91

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Cnty#	County						
33	Furnas	Class1	19	13	44,340.55	61,659.89	
		Class 2					
		Class 3					
		Total	19	13	44,340.55	61,659.89	72,758.00
34	Gage	Class1	90	33	414,338.37	476,042.84	
		Class 2	10	11	80,576.26	142,913.62	
		Class 3	3	4	26,887.45	26,887.45	
		Total	103	48	521,802.08	645,843.91	682,875.15
35	Garden	Class1	7	1	4,536.80	6,575.49	
		Class 2					
		Class 3					
		Total	7	1	4,536.80	6,575.49	6,575.49
36	Garfield	Class1	10	2	48,899.43	50,896.05	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	10	2	48,899.43	50,896.05	47,220.38
37	Gosper	Class1	9	1	16,903.42	21,608.37	
		Class 2					
		Class 3					
		Total	9	1	16,903.42	21,608.37	3,621.88
38	Grant	Class1	1	3	9,320.51	9,644.33	
		Class 2					
		Class 3					
		Total	1	3	9,320.51	9,644.33	9,320.51
39	Greeley	Class1	4	2	94,527.28	119,297.60	
		Class 2		2		1,270.58	
		Class 3					
		Total	4	4	94,527.28	120,568.18	108,391.53
40	Hall	Class1	157	48	589,961.05	826,112.36	
		Class 2	5	6	16,173.00	22,988.00	
		Class 3	18		32,924.44	32,924.44	
		Total	180	54	639,058.49	882,024.80	817,255.25
41	Hamilton	Class1	45	13	495,061.16	691,697.72	
		Class 2					
		Class 3					
		Total	45	13	495,061.16	691,697.72	506,550.27
42	Harlan	Class1	13	2	183,952.17	184,883.90	
		Class 2					
		Class 3					
		Total	13	2	183,952.17	184,883.90	174,178.41

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Cnty#	County						
43	Hayes	Class1			678.48	3,392.40	
		Class 2					
		Class 3					
		Total	0	0	678.48	3,392.40	-
44	Hitchcock	Class1	15	6	142,334.25	170,449.20	
		Class 2					
		Class 3					
		Total	15	6	142,334.25	170,449.20	209,275.28
45	Holt	Class1	34	15	293,709.93	336,257.99	
		Class 2	8	7	77,078.86	235,798.42	
		Class 3	4		85,226.43	85,226.43	
		Total	46	22	456,015.22	657,282.84	765,050.17
46	Hooker	Class1	2	1	6,365.28	6,365.28	
		Class 2					
		Class 3					
		Total	2	1	6,365.28	6,365.28	6,365.28
47	Howard	Class1	4	1	2,482.80	3,123.66	
		Class 2					
		Class 3					
		Total	4	1	2,482.80	3,123.66	218,759.53
48	Jefferson	Class1	13	9	17,855.00	66,654.00	
		Class 2	2	0	9,499.00	9,499.00	
		Class 3					
		Total	15	9	27,354.00	76,153.00	394,293.11
49	Johnson	Class1	24	10	59,448.45	92,852.48	
		Class 2	3	1	-	13,736.20	
		Class 3	0	0	-	-	
		Total	27	11	59,448.45	106,588.68	104,910.18
50	Kearney	Class1	53	21	603,170.19	871,451.73	
		Class 2	2	2	64,365.47	128,730.94	
		Class 3	0	0	-	-	
		Total	55	23	667,535.66	1,000,182.67	907,568.08
51	Keith	Class1	15	21	86,548.00	144,633.90	
		Class 2					
		Class 3	2		3,600.00	3,600.00	
		Total	17	21	90,148.00	148,233.90	119,270.95
52	Keya Paha	Class1	0	0	-	-	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	0	0	-	-	-
53	Kimball	Class1	4	4	21,319.08	22,987.39	
		Class 2					
		Class 3					
		Total	4	4	21,319.08	22,987.39	22,987.39

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54	Knox	Class1	37	13	89,406.57	108,155.51	
		Class 2	2	6	78,023.88	154,222.58	
		Class 3		1	-	-	
		Total	39	20	167,430.45	262,378.09	265,434.56
55	Lancaster	Class1	543	258	1,576,408.72	3,720,934.21	
		Class 2	15	31	187,375.61	603,130.92	
		Class 3	12	4	205,587.50	206,627.54	
		Total	570	293	1,969,371.83	4,530,692.67	4,146,790.60
56	Lincoln	Class1	103	56	151,778.27	331,465.26	
		Class 2	15	14	145,851.59	272,265.40	
		Class 3	8	0	304,831.32	304,831.32	
		Total	126	70	602,461.18	908,561.98	908,692.35
57	Logan	Class1	1	2	5,277.97	5,277.97	
		Class 2					
		Class 3					
		Total	1	2	5,277.97	5,277.97	5,277.97
58	Loup	Class1	4	0	2,307.00	2,307.00	
		Class 2					
		Class 3					
		Total	4	0	2,307.00	2,307.00	2,307.00
59	Madison	Class1	57	11	146,782.62	161,909.81	-
		Class 2	0	0	-	-	-
		Class 3	1	0	79,486.00	79,486.00	-
		Total	58	11	226,268.62	241,395.81	2,280,761.37
60	McPherson	Class1					
		Class 2					
		Class 3					
		Total	0	0	-	-	2,610.90
61	Merrick	Class1	17	7	32,406.43	98,114.42	
		Class 2	0	3	-	17,658.75	
		Class 3	14	3	428,133.00	449,733.00	
		Total	31	13	460,539.43	565,506.17	565,506.17
62	Morrill	Class1	17	11	36,823.04	41,723.95	
		Class 2					
		Class 3					
		Total	17	11	36,823.04	41,723.95	40,936.69
63	Nance	Class1	28	3	144,561.79	184,899.73	
		Class 2	0	0	-	-	
		Class 3	4	0	4,900.00	4,900.00	
		Total	32	3	149,461.79	189,799.73	157,062.37
64	Nemaha	Class1	28	12	64,358.76	85,390.38	
		Class 2		4		110,364.94	
		Class 3	1	1	4,230.00	4,230.00	
		Total	29	17	68,588.76	199,985.32	199,611.12

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			of NE Resident	Number of	Beneficiary	Tax Paid to All Counties	Inheritance Tax
			Beneficiaries	Nonresident	Inheritance Taxes	(Resident +	Paid This County
				Beneficiaries	Paid to All Counties	Nonresidents)	
65	Nuckolls	Class1	7	6	45,611.21	391,257.57	
		Class 2		3		79,819.00	
		Class 3	1	3	52,346.56	209,386.22	
		Total	8	12	97,957.77	680,462.79	680,464.10
66	Otoe	Class1	74	46	279,412.38	359,034.46	
		Class 2					
		Class 3	2		49,926.97	49,926.97	
		Total	76	46	329,339.35	408,961.43	366,825.31
67	Pawnee	Class1	35	19	96,106.09	190,737.64	
		Class 2	17	3	354,470.54	378,256.67	
		Class 3	5	1	55,771.75	66,939.74	
		Total	57	23	506,348.38	635,934.05	635,934.05
68	Perkins	Class1	5	7	14,946.61	35,008.89	
		Class 2	19	11	164,603.06	257,317.05	
		Class 3	5	4	-	21,069.78	
		Total	29	22	179,549.67	313,395.72	306,713.62
69	Phelps	Class1	35	12	147,799.26	187,945.40	
		Class 2					
		Class 3					
		Total	35	12	147,799.26	187,945.40	179,391.05
70	Pierce	Class1	8	5	65,395.33	70,867.42	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	8	5	65,395.33	70,867.42	67,410.67
71	Platte	Class1	138	24	575,912.94	658,960.36	
		Class 2	6	0	43,337.41	43,337.41	
		Class 3	1	0	1,800.00	1,800.00	
		Total	145	24	621,050.35	704,097.77	755,997.97
72	Polk	Class1	4	1	19,799.68	26,906.46	
		Class 2					
		Class 3			64,098.52		
		Total	4	1	83,898.20	26,906.46	328,418.33
73	Red Willow	Class1	18	6	67,306.29	224,228.66	
		Class 2	1	3	21,812.57		
		Class 3					
		Total	19	9	89,118.86	224,228.66	169,461.81
74	Richardson	Class1	31	29	172,104.12	259,017.16	
		Class 2					
		Class 3	1	3	400.57	47,600.83	
		Total	32	32	172,504.69	306,617.99	364,627.95
75	Rock	Class1	5	1	15,097.48	16,318.04	
		Class 2					
		Class 3					
		Total	5	1	15,097.48	16,318.04	5,115.09

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76	Saline	Class1	58	20	103,111.44	199,979.70	
		Class 2	9	1	60,136.19	69,832.87	
		Class 3	1		1,340.54	1,340.54	
		Total	68	21	164,588.17	271,153.11	294,647.43
77	Sarpy	Class1	263	111	844,115.97	1,090,905.31	
		Class 2	2	21	240,602.77	609,839.95	
		Class 3	6	6	134,504.11	139,203.55	
		Total	271	138	1,219,222.85	1,839,948.81	1,823,263.09
78	Saunders	Class1	60	10	504,464.26	596,353.10	
		Class 2	3	0	-	-	
		Class 3	0	0	-	-	
		Total	63	10	504,464.26	596,353.10	948,827.34
79	Scotts Bluff	Class1	37	43	73,860.84	173,602.70	
		Class 2	33	26	91,488.25	126,092.00	
		Class 3	1	0	1,766.57	1,766.57	
		Total	71	69	167,115.66	301,461.27	546,042.69
80	Seward	Class1	55	22	354,550.46	454,525.53	
		Class 2	22	2	520,075.34	574,289.25	
		Class 3	3	1	87,447.06	229,955.50	
		Total	80	25	962,072.86	1,258,770.28	1,205,621.58
81	Sheridan	Class1	38	17	121,459.53	135,070.15	
		Class 2	5	1	31,537.30	31,537.30	
		Class 3	5	0	516,480.90	516,480.90	
		Total	48	18	669,477.73	683,088.35	656,067.48
82	Sherman	Class1	26	1	99,660.46	99,660.46	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	26	1	99,660.46	99,660.46	99,660.46
83	Sioux	Class1	4	1	22,567.09	27,536.15	
		Class 2		17		17,436.56	
		Class 3					
		Total	4	18	22,567.09	44,972.71	44,972.71
84	Stanton	Class1	19	5	120,880.41	132,596.48	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	19	5	120,880.41	132,596.48	132,596.48
85	Thayer	Class1	23	21	160,670.63	188,548.47	
		Class 2	1	4	1,544.00	1,544.00	
		Class 3	1	0	1,544.00	1,544.00	
		Total	25	25	163,758.63	191,636.47	117,031.43
86	Thomas	Class1					
		Class 2					
		Class 3					
		Total	0	0	-	-	14,265.77

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**Nebraska Department of Revenue
Property Assessment Division**

Cnty#	County		A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Taxes Paid to All Counties	D. Total Inheritance Tax Paid to All Counties (Resident + Nonresidents)	E. Total Inheritance Tax Paid This County
87	Thurston	Class1	17	21	64,983.92	78,202.27	
		Class 2	3	12	14,014.14	359,406.08	
		Class 3	0	0	-	-	
		Total	20	33	78,998.06	437,608.35	437,608.74
88	Valley	Class1	13	4	86,586.06	90,462.43	
		Class 2	0	2	-	33,540.48	
		Class 3					
		Total	13	6	86,586.06	124,002.91	44,926.22
89	Washington	Class1	51	26	234,270.79	371,893.59	
		Class 2	3	1	42,410.91		
		Class 3	1		34,200.00		
		Total	55	27	310,881.70	371,893.59	345,842.34
90	Wayne	Class1	15	9	24,967.84	76,455.94	
		Class 2					
		Class 3					
		Total	15	9	24,967.84	76,455.94	120,632.60
91	Webster	Class1	19	5	171,788.93	194,458.27	
		Class 2					
		Class 3					
		Total	19	5	171,788.93	194,458.27	194,461.32
92	Wheeler	Class1	10	6	58,105.99	65,070.94	
		Class 2					
		Class 3					
		Total	10	6	58,105.99	65,070.94	52,062.81
93	York	Class1	19	4	69,385.70	78,645.92	
		Class 2	2		233,474.94	233,474.94	
		Class 3					
		Total	21	4	302,860.64	312,120.86	356,203.86

2023 Statewide Totals County Inheritance Taxes Paid

	A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Taxes Paid to All Counties	D. Total Inheritance Tax Paid to All Counties (Resident + Nonresidents)	E. Total Inheritance Tax Paid Statewide
Class 1 Total	3728	1716	\$ 15,034,202.69	\$ 21,973,569.71	
Class 2 Total	316	313	\$ 4,383,024.05	\$ 8,512,341.67	
Class 3 Total	138	48	\$ 2,647,196.57	\$ 2,967,389.70	
All Beneficiaries Total	4182	2077	\$ 22,064,423.30	\$ 33,453,301.08	\$ 44,919,488.63

This report is compiled and published pursuant to [Neb. Rev. Stat. § 77-2015](#)