



NEWS RELEASE

FOR IMMEDIATE RELEASE
Date September 15, 2009

FOR INFORMATION, CONTACT:
Ruth A. Sorensen, Property Tax Administrator
(402) 471-5962 Cell phone (402) 326-8433
Elaine C. Thompson, Tax Specialist Senior
(402) 471-5987

Real Property Tax Credit for Tax Year 2009

The State of Nebraska will offset a portion of real property taxes levied in **2009**. 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 2009 is **\$115 million**. The property tax credit will be shown on tax statements as a credit after the full taxes levied.

The real property tax credit determined for year 2009 is \$82.22 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 \$115 million real property tax credit and dividing by \$139,872,647,990 (state's total real property value eligible for credit), which equals .0008222 or \$82.22 per \$100,000 value.

The uniform rate of credit (.0008222) is then multiplied by the real property value of the parcel to determine the amount of tax credit for each parcel. For example:

$$\$100,000 \text{ parcel value} \times .0008222 = \$82.22$$

The real property tax credit is not an "8 cent 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 real property tax credit will be reflected as a reduction on the 2009 tax statements.

The amounts of real property tax credit for 2009 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: www.pat.ne.gov. For more information, please see Directive 09-3 at: <http://pat.ne.gov/general/directives/>.

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APPROVED:

/s

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 & Directive 09-3
As of September 15, 2009

Source: 2009 School District Taxable Value Reports -- Property Assessment Division

CO #	County Name	2009 Real Property Value Eligible for Tax Credit	% County's Real Prop. Value of State's Total Real	1st half of \$115 million \$57,500,000	2nd half of \$115 million \$57,500,000	Total Tax Credit \$ for 2009 \$115,000,000	Rate of credit per parcel	
							county's share of credit \$ divided by county's real property value	Rate of credit per parcel multiplied against a parcel's value of: \$100,000
1	ADAMS	1,960,716,510	1.4017869385%	806,027.49	806,027.49	1,612,054.98	0.08222%	\$82.22
2	ANTELOPE	977,815,018	0.6990752174%	401,968.25	401,968.25	803,936.50	0.08222%	\$82.22
3	ARTHUR	117,541,058	0.0840343410%	48,319.75	48,319.75	96,639.50	0.08222%	\$82.22
4	BANNER	139,236,721	0.0995453529%	57,238.58	57,238.58	114,477.16	0.08222%	\$82.22
5	BLAINE	132,051,676	0.0944085051%	54,284.89	54,284.89	108,569.78	0.08222%	\$82.22
6	BOONE	922,333,536	0.6594095052%	379,160.47	379,160.47	758,320.94	0.08222%	\$82.22
7	BOX BUTTE	717,343,877	0.5128550058%	294,891.63	294,891.63	589,783.26	0.08222%	\$82.22
8	BOYD	214,004,688	0.1529996687%	87,974.81	87,974.81	175,949.62	0.08222%	\$82.22
9	BROWN	355,144,752	0.2539057901%	145,995.83	145,995.83	291,991.66	0.08222%	\$82.22
10	BUFFALO	2,889,314,366	2.0656750319%	1,187,763.14	1,187,763.14	2,375,526.28	0.08222%	\$82.22
11	BURT	840,698,303	0.6010455333%	345,601.18	345,601.18	691,202.36	0.08222%	\$82.22
12	BUTLER	1,066,871,306	0.7627447691%	438,578.24	438,578.24	877,156.48	0.08222%	\$82.22
13	CASS	2,251,511,148	1.6096865115%	925,569.74	925,569.74	1,851,139.48	0.08222%	\$82.22
14	CEDAR	978,018,328	0.6992205710%	402,051.83	402,051.83	804,103.66	0.08222%	\$82.22
15	CHASE	543,170,798	0.3883323908%	223,291.12	223,291.12	446,582.24	0.08222%	\$82.22
16	CHERRY	1,030,022,471	0.7364002082%	423,430.12	423,430.12	846,860.24	0.08222%	\$82.22
17	CHEYENNE	825,438,092	0.5901354581%	339,327.89	339,327.89	678,655.78	0.08222%	\$82.22
18	CLAY	821,540,048	0.5873486059%	337,725.45	337,725.45	675,450.90	0.08222%	\$82.22
19	COLFAX	884,267,953	0.6321950472%	363,512.15	363,512.15	727,024.30	0.08222%	\$82.22
20	CUMING	1,137,905,292	0.8135295273%	467,779.48	467,779.48	935,558.96	0.08222%	\$82.22
21	CUSTER	1,315,631,266	0.9405922351%	540,840.54	540,840.54	1,081,681.08	0.08222%	\$82.22
22	DAKOTA	1,099,417,521	0.7860132319%	451,957.61	451,957.61	903,915.22	0.08222%	\$82.22
23	DAWES	587,577,515	0.4200803541%	241,546.20	241,546.20	483,092.40	0.08222%	\$82.22
24	DAWSON	1,599,504,538	1.1435434740%	657,537.50	657,537.50	1,315,075.00	0.08222%	\$82.22
25	DEUEL	179,182,539	0.1281040586%	73,659.83	73,659.83	147,319.66	0.08222%	\$82.22
26	DIXON	596,057,207	0.4261427917%	245,032.11	245,032.11	490,064.22	0.08222%	\$82.22
27	DODGE	2,565,222,120	1.8339697981%	1,054,532.63	1,054,532.63	2,109,065.26	0.08222%	\$82.22
28	DOUGLAS	35,155,554,190	25.1339734360%	14,452,034.72	14,452,034.72	28,904,069.44	0.08222%	\$82.22
29	DUNDY	342,909,697	0.2451585081%	140,966.14	140,966.14	281,932.28	0.08222%	\$82.22
30	FILLMORE	951,664,155	0.6803790224%	391,217.94	391,217.94	782,435.88	0.08222%	\$82.22
31	FRANKLIN	368,942,582	0.2637703563%	151,667.95	151,667.95	303,335.90	0.08222%	\$82.22
32	FRONTIER	337,411,940	0.2412279633%	138,706.08	138,706.08	277,412.16	0.08222%	\$82.22
33	FURNAS	407,013,584	0.2909886885%	167,318.50	167,318.50	334,637.00	0.08222%	\$82.22
34	GAGE	1,815,257,930	1.2977933542%	746,231.18	746,231.18	1,492,462.36	0.08222%	\$82.22
35	GARDEN	365,045,116	0.2609839173%	150,065.75	150,065.75	300,131.50	0.08222%	\$82.22
36	GARFIELD	193,137,577	0.1380810185%	79,396.59	79,396.59	158,793.18	0.08222%	\$82.22
37	GOSPER	294,736,589	0.2107178160%	121,162.74	121,162.74	242,325.48	0.08222%	\$82.22
38	GRANT	134,076,106	0.0958558431%	55,117.11	55,117.11	110,234.22	0.08222%	\$82.22
39	GREELEY	342,898,882	0.2451507760%	140,961.70	140,961.70	281,923.40	0.08222%	\$82.22
40	HALL	3,376,490,624	2.4139749068%	1,388,035.57	1,388,035.57	2,776,071.14	0.08222%	\$82.22
41	HAMILTON	1,183,618,632	0.8462116425%	486,571.69	486,571.69	973,143.38	0.08222%	\$82.22
42	HARLAN	368,681,766	0.2635838896%	151,560.74	151,560.74	303,121.48	0.08222%	\$82.22
43	HAYES	220,733,676	0.1578104649%	90,741.02	90,741.02	181,482.04	0.08222%	\$82.22
44	HITCHCOCK	348,959,929	0.2494840371%	143,453.32	143,453.32	286,906.64	0.08222%	\$82.22
45	HOLT	1,360,925,452	0.9729746820%	559,460.44	559,460.44	1,118,920.88	0.08222%	\$82.22
46	HOOKER	153,963,902	0.1100743456%	63,292.75	63,292.75	126,585.50	0.08222%	\$82.22
47	HOWARD	581,473,434	0.4157163265%	239,036.89	239,036.89	478,073.78	0.08222%	\$82.22

Nebraska Department of Revenue Property Assessment Division
Certification of Real Property Tax Credit pursuant to Neb. Rev. Stat. §77-4212 & Directive 09-3
As of September 15, 2009

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48	JEFFERSON	827,926,007	0.5919141583%	340,350.64	340,350.64	680,701.28	0.08222%	\$82.22
49	JOHNSON	410,658,127	0.2935943037%	168,816.72	168,816.72	337,633.44	0.08222%	\$82.22
50	KEARNEY	766,899,518	0.5482841206%	315,263.37	315,263.37	630,526.74	0.08222%	\$82.22
51	KEITH	857,549,361	0.6130929623%	352,528.45	352,528.45	705,056.90	0.08222%	\$82.22
52	KEYA PAHA	209,397,295	0.1497056773%	86,080.76	86,080.76	172,161.52	0.08222%	\$82.22
53	KIMBALL	433,086,353	0.3096290513%	178,036.70	178,036.70	356,073.40	0.08222%	\$82.22
54	KNOX	844,437,217	0.6037186177%	347,138.21	347,138.21	694,276.42	0.08222%	\$82.22
55	LANCASTER	17,999,069,058	12.8681835346%	7,399,205.52	7,399,205.52	14,798,411.04	0.08222%	\$82.22
56	LINCOLN	2,777,055,018	1.9854167758%	1,141,614.65	1,141,614.65	2,283,229.30	0.08222%	\$82.22
57	LOGAN	130,491,785	0.0932932828%	53,643.64	53,643.64	107,287.28	0.08222%	\$82.22
58	LOUP	114,510,485	0.0818676751%	47,073.91	47,073.91	94,147.82	0.08222%	\$82.22
59	MADISON	2,235,944,317	1.5985572227%	919,170.40	919,170.40	1,838,340.80	0.08222%	\$82.22
60	MCPHERSON	146,177,808	0.1045077863%	60,091.98	60,091.98	120,183.96	0.08222%	\$82.22
61	MERRICK	760,441,624	0.5436671393%	312,608.61	312,608.61	625,217.22	0.08222%	\$82.22
62	MORRILL	567,085,390	0.4054297950%	233,122.13	233,122.13	466,244.26	0.08222%	\$82.22
63	NANCE	417,984,714	0.2988323450%	171,828.60	171,828.60	343,657.20	0.08222%	\$82.22
64	NEMAHA	569,486,040	0.4071461062%	234,109.01	234,109.01	468,218.02	0.08222%	\$82.22
65	NUCKOLLS	469,856,809	0.3359175763%	193,152.61	193,152.61	386,305.22	0.08222%	\$82.22
66	OTOE	1,281,035,592	0.9158585402%	526,618.66	526,618.66	1,053,237.32	0.08222%	\$82.22
67	PAWNEE	337,383,207	0.2412074211%	138,694.27	138,694.27	277,388.54	0.08222%	\$82.22
68	PERKINS	442,392,723	0.3162825108%	181,862.44	181,862.44	363,724.88	0.08222%	\$82.22
69	PHELPS	877,002,978	0.6270010546%	360,525.61	360,525.61	721,051.22	0.08222%	\$82.22
70	PIERCE	813,281,995	0.5814446260%	334,330.66	334,330.66	668,661.32	0.08222%	\$82.22
71	PLATTE	2,756,657,741	1.9708340270%	1,133,229.57	1,133,229.57	2,266,459.14	0.08222%	\$82.22
72	POLK	746,677,211	0.5338264641%	306,950.22	306,950.22	613,900.44	0.08222%	\$82.22
73	RED WILLOW	629,411,800	0.4499891931%	258,743.79	258,743.79	517,487.58	0.08222%	\$82.22
74	RICHARDSON	662,410,250	0.4735809749%	272,309.06	272,309.06	544,618.12	0.08222%	\$82.22
75	ROCK	308,047,293	0.2202341183%	126,634.62	126,634.62	253,269.24	0.08222%	\$82.22
76	SALINE	1,116,530,387	0.7982478369%	458,992.51	458,992.51	917,985.02	0.08222%	\$82.22
77	SARPY	10,622,685,076	7.5945406258%	4,366,860.85	4,366,860.85	8,733,721.70	0.08222%	\$82.22
78	SAUNDERS	1,973,922,002	1.4112280209%	811,456.11	811,456.11	1,622,912.22	0.08222%	\$82.22
79	SCOTTS BLUFF	1,942,245,203	1.3885811350%	798,434.15	798,434.15	1,596,868.30	0.08222%	\$82.22
80	SEWARD	1,485,976,438	1.0623781414%	610,867.43	610,867.43	1,221,734.86	0.08222%	\$82.22
81	SHERIDAN	514,419,751	0.3677772305%	211,471.91	211,471.91	422,943.82	0.08222%	\$82.22
82	SHERMAN	370,028,814	0.2645469427%	152,114.49	152,114.49	304,228.98	0.08222%	\$82.22
83	SIOUX	339,383,380	0.2426374169%	139,516.51	139,516.51	279,033.02	0.08222%	\$82.22
84	STANTON	604,435,899	0.4321330208%	248,476.49	248,476.49	496,952.98	0.08222%	\$82.22
85	THAYER	724,535,773	0.5179967516%	297,848.13	297,848.13	595,696.26	0.08222%	\$82.22
86	THOMAS	148,160,843	0.1059255295%	60,907.18	60,907.18	121,814.36	0.08222%	\$82.22
87	THURSTON	397,813,669	0.2844113375%	163,536.52	163,536.52	327,073.04	0.08222%	\$82.22
88	VALLEY	452,178,909	0.3232790081%	185,885.43	185,885.43	371,770.86	0.08222%	\$82.22
89	WASHINGTON	1,825,128,921	1.3048504817%	750,289.03	750,289.03	1,500,578.06	0.08222%	\$82.22
90	WAYNE	859,575,913	0.6145418174%	353,361.55	353,361.55	706,723.10	0.08222%	\$82.22
91	WEBSTER	410,310,927	0.2933460779%	168,673.99	168,673.99	337,347.98	0.08222%	\$82.22
92	WHEELER	228,279,988	0.1632055954%	93,843.22	93,843.22	187,686.44	0.08222%	\$82.22
93	YORK	1,413,643,971	1.0106650523%	581,132.41	581,132.41	1,162,264.82	0.08222%	\$82.22
	State Totals	139,872,647,990	100.00000000%	57,500,000.00	57,500,000.00	115,000,000.00	0.08222%	\$82.22

Nebraska Dept of Revenue Property Assessment Division
Real Property Value Eligible for Property Tax Credit pursuant to Neb. Rev. Stat. §77-4212 and Directive 09-3
As of September 15, 2009

Source: 2009 School District Taxable Value Reports -- Property Assessment Division

CO #	County Name	Railroad Real	PublicServ.Co. Real	County's Real Prop	TIF Excess Real	2009 Real Property Value Eligible for Tax Credit
1	ADAMS	44,681,835	2,178,125	1,895,590,550	18,266,000	1,960,716,510
2	ANTELOPE	765,787	828,791	974,848,995	1,371,445	977,815,018
3	ARTHUR	0	176,217	117,364,841	0	117,541,058
4	BANNER	0	218,410	139,018,311	0	139,236,721
5	BLAINE	13,014,729	142,759	118,894,188	0	132,051,676
6	BOONE	7,881,476	1,038,075	865,469,320	47,944,665	922,333,536
7	BOX BUTTE	80,713,593	878,803	635,502,544	248,937	717,343,877
8	BOYD	0	214,933	213,789,755	0	214,004,688
9	BROWN	0	620,405	352,771,154	1,753,193	355,144,752
10	BUFFALO	77,555,946	5,923,225	2,741,235,500	64,599,695	2,889,314,366
11	BURT	5,537,840	1,933,718	833,226,745	0	840,698,303
12	BUTLER	11,742,453	1,539,018	1,052,137,765	1,452,070	1,066,871,306
13	CASS	28,354,522	8,050,513	2,213,894,497	1,211,616	2,251,511,148
14	CEDAR	599,757	968,121	976,450,450	0	978,018,328
15	CHASE	3,826,692	817,772	538,526,334	0	543,170,798
16	CHERRY	0	1,128,554	1,028,144,261	749,656	1,030,022,471
17	CHEYENNE	56,366,683	6,184,097	750,085,209	12,802,103	825,438,092
18	CLAY	36,354,005	1,067,283	783,656,355	462,405	821,540,048
19	COLFAX	17,547,430	913,755	864,868,313	938,455	884,267,953
20	CUMING	0	793,557	1,127,316,195	9,795,540	1,137,905,292
21	CUSTER	47,399,726	2,021,005	1,263,555,559	2,654,976	1,315,631,266
22	DAKOTA	6,742,821	3,205,170	1,036,488,110	52,981,420	1,099,417,521
23	DAWES	34,311,693	916,989	551,022,763	1,326,070	587,577,515
24	DAWSON	65,351,932	3,074,639	1,458,801,955	72,276,012	1,599,504,538
25	DEUEL	24,652,783	1,801,655	152,728,101	0	179,182,539
26	DIXON	580,326	342,857	594,656,994	477,030	596,057,207
27	DODGE	38,218,519	3,881,700	2,512,029,291	11,092,610	2,565,222,120
28	DOUGLAS	105,226,470	123,520,795	33,827,492,950	1,099,313,975	35,155,554,190
29	DUNDY	11,716,138	1,152,568	330,040,991	0	342,909,697
30	FILLMORE	7,270,619	1,217,892	896,125,110	47,050,534	951,664,155
31	FRANKLIN	379,256	1,010,861	367,552,465	0	368,942,582
32	FRONTIER	878,486	1,064,711	334,223,110	1,245,633	337,411,940
33	FURNAS	10,302,559	1,379,350	378,206,855	17,124,820	407,013,584
34	GAGE	10,601,930	14,475,115	1,706,814,675	83,366,210	1,815,257,930
35	GARDEN	40,034,341	365,025	324,645,750	0	365,045,116
36	GARFIELD	0	183,562	192,954,015	0	193,137,577
37	GOSPER	549,570	1,547,577	292,420,564	218,878	294,736,589
38	GRANT	25,975,444	197,898	107,902,764	0	134,076,106
39	GREELEY	3,105,702	386,525	339,406,655	0	342,898,882
40	HALL	60,755,489	10,493,286	3,259,606,722	45,635,127	3,376,490,624
41	HAMILTON	23,018,403	1,489,987	1,144,035,763	15,074,479	1,183,618,632
42	HARLAN	4,878,049	874,352	360,612,960	2,316,405	368,681,766
43	HAYES	2,582,839	289,527	217,861,310	0	220,733,676
44	HITCHCOCK	12,646,994	687,635	335,625,300	0	348,959,929
45	HOLT	630,693	1,443,694	1,319,355,660	39,495,405	1,360,925,452
46	HOOVER	25,247,447	190,495	128,525,960	0	153,963,902
47	HOWARD	7,939,564	678,974	571,496,144	1,358,752	581,473,434
48	JEFFERSON	40,023,106	3,287,332	781,650,602	2,964,967	827,926,007
49	JOHNSON	13,418,650	971,017	393,387,665	2,880,795	410,658,127
50	KEARNEY	7,517,395	1,793,967	733,107,716	24,480,440	766,899,518
51	KEITH	90,989,787	1,903,124	757,641,020	7,015,430	857,549,361

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52	KEYA PAHA	0	14,075	209,383,220	0	209,397,295
53	KIMBALL	34,083,323	2,865,004	394,541,455	1,596,571	433,086,353
54	KNOX	0	24,721,727	818,906,920	808,570	844,437,217
55	LANCASTER	93,726,333	25,328,222	17,682,643,003	197,371,500	17,999,069,058
56	LINCOLN	170,840,623	8,128,555	2,532,809,830	65,276,010	2,777,055,018
57	LOGAN	0	213,079	130,278,706	0	130,491,785
58	LOUP	0	136,900	114,373,585	0	114,510,485
59	MADISON	9,353,200	3,747,247	2,217,926,813	4,917,057	2,235,944,317
60	MCPHERSON	0	284,616	145,893,192	0	146,177,808
61	MERRICK	44,176,134	1,169,991	683,073,034	32,022,465	760,441,624
62	MORRILL	91,430,719	746,239	439,349,282	35,559,150	567,085,390
63	NANCE	8,344,110	440,849	407,559,635	1,640,120	417,984,714
64	NEMAHA	5,389,771	1,078,329	552,488,315	10,529,625	569,486,040
65	NUCKOLLS	10,659,458	1,696,931	457,500,420	0	469,856,809
66	OTOE	6,098,067	10,147,515	1,263,619,220	1,170,790	1,281,035,592
67	PAWNEE	7,656,438	464,904	328,580,660	681,205	337,383,207
68	PERKINS	1,224,104	2,487,402	423,169,533	15,511,684	442,392,723
69	PHELPS	6,657,956	3,480,670	860,406,382	6,457,970	877,002,978
70	PIERCE	813,046	1,330,745	811,138,204	0	813,281,995
71	PLATTE	32,286,533	2,475,388	2,696,471,645	25,424,175	2,756,657,741
72	POLK	7,401,548	716,723	733,386,895	5,172,045	746,677,211
73	RED WILLOW	10,887,398	1,301,371	608,936,041	8,286,990	629,411,800
74	RICHARDSON	26,137,454	1,726,178	634,546,618	0	662,410,250
75	ROCK	0	470,313	307,576,980	0	308,047,293
76	SALINE	11,882,647	1,445,000	1,102,561,090	641,650	1,116,530,387
77	SARPY	12,412,103	9,809,073	10,583,967,727	16,496,173	10,622,685,076
78	SAUNDERS	19,996,851	2,659,576	1,924,576,125	26,689,450	1,973,922,002
79	SCOTTS BLUFF	95,712,762	3,006,152	1,825,327,409	18,198,880	1,942,245,203
80	SEWARD	25,807,356	1,473,129	1,458,695,953	0	1,485,976,438
81	SHERIDAN	26,123,392	798,935	487,497,424	0	514,419,751
82	SHERMAN	8,238,122	726,292	360,748,630	315,770	370,028,814
83	SIOUX	24,700,987	266,797	314,415,596	0	339,383,380
84	STANTON	0	1,415,354	603,020,545	0	604,435,899
85	THAYER	33,761,769	1,719,072	677,323,130	11,731,802	724,535,773
86	THOMAS	32,851,505	210,019	115,099,319	0	148,160,843
87	THURSTON	5,535,164	1,492,325	390,786,180	0	397,813,669
88	VALLEY	3,765,103	561,416	425,639,635	22,212,755	452,178,909
89	WASHINGTON	9,529,828	3,217,703	1,807,036,860	5,344,530	1,825,128,921
90	WAYNE	0	1,002,068	857,792,935	780,910	859,575,913
91	WEBSTER	7,521,415	1,526,467	401,014,020	249,025	410,310,927
92	WHEELER	0	181,051	228,098,937	0	228,279,988
93	YORK	25,253,542	1,428,169	1,357,749,009	29,213,251	1,413,643,971
	State Totals	2,018,148,240	349,576,986	135,268,676,893	2,236,245,871	139,872,647,990