



## NEWS RELEASE

FOR IMMEDIATE RELEASE  
September 13, 2013

FOR INFORMATION, CONTACT:  
Ruth A. Sorensen, Property Tax Administrator  
402-471-5962, Mobile 402-430-8446

### **Real Property Tax Credit for Tax Year 2013**

The State of Nebraska will offset a portion of real property taxes levied in 2013. 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 2013 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 2013 is \$65.97 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 \$174,325,264,970 (state's total real property value eligible for credit), which equals .0006597 or \$65.97 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:

$$\text{\$100,000 parcel value} \times .0006597 = \text{\$65.97}$$

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 real property tax credit will be reflected as a reduction in tax due on the 2013 tax statements.

The amounts of real property tax credit for 2013 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.revenue.ne.gov/PAD](http://www.revenue.ne.gov/PAD).

For more information, please see [Property Assessment Directive 13-1](#).

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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 13-1](#)**  
**Rate of Credit per Parcel for 2013 is \$65.97 per \$100,000 Valuation**  
**September 13, 2013**

County Name	2013 Real Property Value Eligible for Tax Credit*	County's % of State Total Real Property Value	1st half	2nd half	Total Tax Credit for 2013
Adams	\$2,558,930,490	1.4679056937%	\$844,045.77	\$844,045.77	\$1,688,091.54
Antelope	1,539,046,310	0.8828590109%	507,643.93	507,643.93	1,015,287.86
Arthur	136,275,073	0.0781728759%	44,949.40	44,949.40	89,898.80
Banner	205,353,235	0.1177988945%	67,734.36	67,734.36	135,468.72
Blaine	166,656,897	0.0956011150%	54,970.64	54,970.64	109,941.28
Boone	1,468,669,250	0.8424878920%	484,430.54	484,430.54	968,861.08
Box Butte	982,027,483	0.5633305552%	323,915.07	323,915.07	647,830.14
Boyd	312,284,089	0.1791387433%	103,004.78	103,004.78	206,009.56
Brown	469,113,938	0.2691026674%	154,734.03	154,734.03	309,468.06
Buffalo	3,728,898,905	2.1390467444%	1,229,951.88	1,229,951.88	2,459,903.76
Burt	1,288,500,077	0.7391355907%	425,002.96	425,002.96	850,005.92
Butler	1,657,986,910	0.9510881342%	546,875.68	546,875.68	1,093,751.36
Cass	2,759,903,447	1.5831918841%	910,335.33	910,335.33	1,820,670.66
Cedar	1,796,073,182	1.0302999868%	592,422.49	592,422.49	1,184,844.98
Chase	807,173,803	0.4630274350%	266,240.78	266,240.78	532,481.56
Cherry	1,262,956,927	0.7244830101%	416,577.73	416,577.73	833,155.46
Cheyenne	1,033,601,776	0.5929156489%	340,926.50	340,926.50	681,853.00
Clay	1,371,193,196	0.7865716976%	452,278.73	452,278.73	904,557.46
Colfax	1,182,689,755	0.6784385242%	390,102.15	390,102.15	780,204.30
Cuming	1,634,082,912	0.9373758372%	538,991.11	538,991.11	1,077,982.22
Custer	1,992,939,714	1.1432305663%	657,357.58	657,357.58	1,314,715.16
Dakota	1,419,053,574	0.8140263399%	468,065.15	468,065.15	936,130.30
Dawes	670,204,275	0.3844561918%	221,062.31	221,062.31	442,124.62
Dawson	2,208,884,377	1.2671051310%	728,585.45	728,585.45	1,457,170.90
Deuel	254,261,887	0.1458548691%	83,866.55	83,866.55	167,733.10
Dixon	942,933,208	0.5409045029%	311,020.09	311,020.09	622,040.18
Dodge	3,117,727,128	1.7884539734%	1,028,361.03	1,028,361.03	2,056,722.06
Douglas	36,485,698,710	20.9296677199%	12,034,558.92	12,034,558.92	24,069,117.84
Dundy	530,786,963	0.3044808009%	175,076.46	175,076.46	350,152.92
Fillmore	1,668,607,582	0.9571805798%	550,378.83	550,378.83	1,100,757.66
Franklin	618,513,488	0.3548042724%	204,012.46	204,012.46	408,024.92
Frontier	556,104,744	0.3190041008%	183,427.36	183,427.36	366,854.72
Furnas	674,113,313	0.3866985736%	222,351.68	222,351.68	444,703.36
Gage	2,177,356,725	1.2490195987%	718,186.27	718,186.27	1,436,372.54
Garden	446,567,265	0.2561689868%	147,297.17	147,297.17	294,594.34
Garfield	242,109,920	0.1388840109%	79,858.31	79,858.31	159,716.62
Gosper	501,144,356	0.2874766065%	165,299.05	165,299.05	330,598.10
Grant	176,302,794	0.1011343904%	58,152.27	58,152.27	116,304.54
Greeley	528,874,360	0.3033836547%	174,445.60	174,445.60	348,891.20
Hall	3,994,426,961	2.2913643422%	1,317,534.50	1,317,534.50	2,635,069.00
Hamilton	2,039,438,269	1.1699040121%	672,694.81	672,694.81	1,345,389.62
Harlan	620,056,161	0.3556892118%	204,521.30	204,521.30	409,042.60
Hayes	344,246,949	0.1974739284%	113,547.51	113,547.51	227,095.02
Hitchcock	545,798,214	0.3130918597%	180,027.82	180,027.82	360,055.64
Holt	1,939,907,349	1.1128090638%	639,865.21	639,865.21	1,279,730.42
Hooker	181,445,998	0.1040847395%	59,848.73	59,848.73	119,697.46

\*Source: 2013 School District Taxable Value Reports -- Property Assessment Division

**Nebraska Department of Revenue Property Assessment Division**  
**Certification of Real Property Tax Credit, pursuant to [Neb. Rev. Stat. § 77-4212](#) and [Directive 13-1](#)**  
**Rate of Credit per Parcel for 2013 is \$65.97 per \$100,000 Valuation**  
**September 13, 2013**

County Name	2013 Real Property Value Eligible for Tax Credit*	County's % of State Total Real Property Value	1st half	2nd half	Total Tax Credit for 2013
Howard	820,849,432	0.4708723272%	270,751.59	270,751.59	541,503.18
Jefferson	1,250,639,527	0.7174172529%	412,514.92	412,514.92	825,029.84
Johnson	597,659,018	0.3428413077%	197,133.75	197,133.75	394,267.50
Kearney	1,156,353,671	0.6633310847%	381,415.37	381,415.37	762,830.74
Keith	1,103,648,122	0.6330970569%	364,030.81	364,030.81	728,061.62
Keya Paha	299,175,306	0.1716190169%	98,680.93	98,680.93	197,361.86
Kimball	529,842,567	0.3039390573%	174,764.96	174,764.96	349,529.92
Knox	1,384,468,616	0.7941870137%	456,657.53	456,657.53	913,315.06
Lancaster	20,291,625,946	11.6400947100%	6,693,054.46	6,693,054.46	13,386,108.92
Lincoln	3,305,258,264	1.8960293934%	1,090,216.90	1,090,216.90	2,180,433.80
Logan	182,761,896	0.1048395917%	60,282.77	60,282.77	120,565.54
Loup	162,980,970	0.0934924551%	53,758.16	53,758.16	107,516.32
Madison	2,790,483,331	1.6007337384%	920,421.90	920,421.90	1,840,843.80
McPherson	161,781,108	0.0928041658%	53,362.40	53,362.40	106,724.80
Merrick	1,160,834,019	0.6659011929%	382,893.19	382,893.19	765,786.38
Morrill	759,966,204	0.4359472530%	250,669.67	250,669.67	501,339.34
Nance	679,753,110	0.3899337885%	224,211.93	224,211.93	448,423.86
Nemaha	825,113,248	0.4733182239%	272,157.98	272,157.98	544,315.96
Nuckolls	754,308,146	0.4327015629%	248,803.40	248,803.40	497,606.80
Otoe	1,757,051,707	1.0079156956%	579,551.52	579,551.52	1,159,103.04
Pawnee	532,114,869	0.3052425413%	175,514.46	175,514.46	351,028.92
Perkins	760,089,682	0.4360180850%	250,710.40	250,710.40	501,420.80
Phelps	1,415,982,804	0.8122648225%	467,052.27	467,052.27	934,104.54
Pierce	1,259,577,828	0.7225446227%	415,463.16	415,463.16	830,926.32
Platte	3,764,701,548	2.1595845838%	1,241,761.14	1,241,761.14	2,483,522.28
Polk	1,207,518,225	0.6926811356%	398,291.65	398,291.65	796,583.30
Red Willow	858,128,822	0.4922572882%	283,047.94	283,047.94	566,095.88
Richardson	1,039,619,965	0.5963679247%	342,911.56	342,911.56	685,823.12
Rock	367,338,686	0.2107202797%	121,164.16	121,164.16	242,328.32
Saline	1,521,011,720	0.8725136430%	501,695.34	501,695.34	1,003,390.68
Sarpy	11,280,613,155	6.4710144895%	3,720,833.33	3,720,833.33	7,441,666.66
Saunders	2,834,238,109	1.6258332431%	934,854.11	934,854.11	1,869,708.22
Scotts Bluff	2,249,431,358	1.2903645139%	741,959.60	741,959.60	1,483,919.20
Seward	2,100,201,898	1.2047604794%	692,737.28	692,737.28	1,385,474.56
Sheridan	649,840,272	0.3727745787%	214,345.38	214,345.38	428,690.76
Sherman	529,603,175	0.3038017324%	174,686.00	174,686.00	349,372.00
Sioux	392,449,622	0.2251249250%	129,446.83	129,446.83	258,893.66
Stanton	886,223,334	0.5083734329%	292,314.72	292,314.72	584,629.44
Thayer	1,137,551,827	0.6525455890%	375,213.71	375,213.71	750,427.42
Thomas	174,043,753	0.0998385134%	57,407.15	57,407.15	114,814.30
Thurston	652,992,346	0.3745827354%	215,385.07	215,385.07	430,770.14
Valley	629,447,604	0.3610765222%	207,619.00	207,619.00	415,238.00
Washington	2,317,223,142	1.3292526143%	764,320.25	764,320.25	1,528,640.50
Wayne	1,239,406,219	0.7109733745%	408,809.69	408,809.69	817,619.38
Webster	591,778,478	0.3394679928%	195,194.10	195,194.10	390,388.20
Wheeler	316,739,032	0.1816942783%	104,474.21	104,474.21	208,948.42
York	2,403,921,350	1.3789862017%	792,917.07	792,917.07	1,585,834.14
<b>State Totals</b>	<b>\$174,325,264,970</b>	<b>100.00000000%</b>	<b>\$57,500,000.00</b>	<b>\$57,500,000.00</b>	<b>\$115,000,000.00</b>

\*Source: 2013 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 13-1](#)  
September 13, 2013

County Name	Railroad Companies' Real Property	Public Service Companies' Real Property	Counties' Real Property	Counties' TIF Excess Real	2013 Real Property Value Eligible for Tax Credit*
Adams	\$71,719,355	\$2,811,610	\$2,466,354,095	\$18,045,430	\$2,558,930,490
Antelope	5,948,489	842,981	1,530,398,855	1,855,985	1,539,046,310
Arthur	0	234,892	136,040,181	0	136,275,073
Banner	0	347,043	205,006,192	0	205,353,235
Blaine	18,049,621	189,209	148,418,067	0	166,656,897
Boone	14,115,690	902,276	1,400,196,029	53,455,255	1,468,669,250
Box Butte	116,983,541	936,238	855,802,696	8,305,008	982,027,483
Boyd	0	265,994	312,018,095	0	312,284,089
Brown	0	496,110	466,864,635	1,753,193	469,113,938
Buffalo	126,641,780	4,871,915	3,537,161,925	60,223,285	3,728,898,905
Burt	8,383,178	1,618,627	1,277,951,762	546,510	1,288,500,077
Butler	19,188,221	2,526,039	1,631,302,735	4,969,915	1,657,986,910
Cass	43,857,897	8,177,221	2,705,237,283	2,631,046	2,759,903,447
Cedar	4,658,806	3,244,688	1,786,109,208	2,060,480	1,796,073,182
Chase	5,117,414	1,030,048	801,026,341	0	807,173,803
Cherry	0	1,690,895	1,259,482,805	1,783,227	1,262,956,927
Cheyenne	94,408,990	5,062,689	922,608,011	11,522,086	1,033,601,776
Clay	60,094,843	1,142,463	1,309,955,890	0	1,371,193,196
Colfax	29,961,458	1,464,516	1,151,263,781	0	1,182,689,755
Cuming	0	707,897	1,627,019,730	6,355,285	1,634,082,912
Custer	72,341,789	1,813,958	1,905,155,325	13,628,642	1,992,939,714
Dakota	13,092,236	2,311,678	1,351,219,705	52,429,955	1,419,053,574
Dawes	47,108,431	1,183,047	621,912,797	0	670,204,275
Dawson	111,724,770	3,237,688	2,030,523,746	63,398,173	2,208,884,377
Deuel	41,202,746	1,342,766	211,716,375	0	254,261,887
Dixon	4,507,858	258,230	937,914,515	252,605	942,933,208
Dodge	65,171,349	3,344,934	3,036,599,321	12,611,524	3,117,727,128
Douglas	174,670,685	85,429,895	34,746,678,630	1,478,919,500	36,485,698,710
Dundy	16,599,165	1,237,722	503,202,529	9,747,547	530,786,963
Fillmore	10,287,052	1,588,382	1,594,493,539	62,238,609	1,668,607,582
Franklin	420,711	1,824,087	616,268,690	0	618,513,488
Frontier	974,513	1,721,296	552,645,921	763,014	556,104,744
Furnas	14,327,497	1,686,221	643,156,335	14,943,260	674,113,313
Gage	15,529,465	15,244,975	2,081,444,155	65,138,130	2,177,356,725
Garden	69,929,452	546,506	376,091,307	0	446,567,265
Garfield	0	281,515	241,828,405	0	242,109,920
Gosper	609,646	2,106,939	497,780,221	647,550	501,144,356
Grant	36,024,334	281,017	139,997,443	0	176,302,794
Greeley	5,513,787	433,933	521,340,560	1,586,080	528,874,360
Hall	99,533,626	6,912,503	3,835,339,437	52,641,395	3,994,426,961
Hamilton	34,188,768	1,139,786	1,985,567,444	18,542,271	2,039,438,269
Harlan	6,526,454	790,067	610,412,560	2,327,080	620,056,161
Hayes	3,454,018	192,751	340,600,180	0	344,246,949
Hitchcock	17,620,347	736,364	527,441,503	0	545,798,214
Holt	4,899,111	1,625,073	1,893,271,990	40,111,175	1,939,907,349
Hooker	40,245,249	334,690	140,866,059	0	181,445,998

\*Source: 2013 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 13-1](#)  
September 13, 2013

County Name	Railroad Companies' Real Property	Public Service Companies' Real Property	Counties' Real Property	Counties' TIF Excess Real	2013 Real Property Value Eligible for Tax Credit*
Howard	13,934,172	599,121	804,946,673	1,369,466	820,849,432
Jefferson	68,868,615	5,516,091	1,171,158,764	5,096,057	1,250,639,527
Johnson	18,609,804	1,161,024	576,015,405	1,872,785	597,659,018
Kearney	10,642,310	2,251,462	1,142,855,334	604,565	1,156,353,671
Keith	157,523,127	1,649,705	934,165,590	10,309,700	1,103,648,122
Keya Paha	0	288,236	298,887,070	0	299,175,306
Kimball	57,802,495	3,309,239	467,215,402	1,515,431	529,842,567
Knox	0	939,141	1,382,818,650	710,825	1,384,468,616
Lancaster	131,247,978	20,550,463	19,896,187,421	243,640,084	20,291,625,946
Lincoln	293,662,952	9,086,332	2,976,811,495	25,697,485	3,305,258,264
Logan	0	196,199	182,565,697	0	182,761,896
Loup	0	136,890	162,844,080	0	162,980,970
Madison	15,684,395	3,450,584	2,763,394,556	7,953,796	2,790,483,331
McPherson	0	84,484	161,696,624	0	161,781,108
Merrick	76,768,922	1,332,937	1,045,855,105	36,877,055	1,160,834,019
Morrill	146,179,144	1,124,402	594,564,826	18,097,832	759,966,204
Nance	15,014,234	358,081	659,715,860	4,664,935	679,753,110
Nemaha	9,488,002	1,116,631	803,413,775	11,094,840	825,113,248
Nuckolls	17,278,653	2,486,033	734,543,460	0	754,308,146
Otoe	10,609,725	9,521,302	1,734,337,210	2,583,470	1,757,051,707
Pawnee	10,665,387	403,867	520,354,060	691,555	532,114,869
Perkins	1,357,912	3,487,128	754,619,180	625,462	760,089,682
Phelps	9,290,959	6,019,856	1,395,533,112	5,138,877	1,415,982,804
Pierce	6,315,590	1,518,252	1,251,414,761	329,225	1,259,577,828
Platte	56,651,075	2,178,027	3,678,900,861	26,971,585	3,764,701,548
Polk	13,005,971	715,884	1,188,219,446	5,576,924	1,207,518,225
Red Willow	15,264,297	1,679,715	833,470,628	7,714,182	858,128,822
Richardson	38,555,762	1,694,537	996,986,219	2,383,447	1,039,619,965
Rock	0	450,601	366,888,085	0	367,338,686
Saline	16,807,072	2,316,918	1,498,439,950	3,447,780	1,521,011,720
Sarpy	17,966,191	8,516,799	11,233,570,424	20,559,741	11,280,613,155
Saunders	31,885,906	2,684,981	2,792,531,982	7,135,240	2,834,238,109
Scotts Bluff	157,064,869	2,965,832	2,066,479,365	22,921,292	2,249,431,358
Seward	41,770,723	2,248,182	2,053,898,222	2,284,771	2,100,201,898
Sheridan	42,528,320	1,158,302	606,153,650	0	649,840,272
Sherman	11,425,130	655,825	516,642,500	879,720	529,603,175
Sioux	37,736,377	549,797	354,163,448	0	392,449,622
Stanton	0	2,143,434	884,079,900	0	886,223,334
Thayer	58,091,217	2,895,063	1,066,298,764	10,266,783	1,137,551,827
Thomas	45,560,474	348,528	128,134,751	0	174,043,753
Thurston	8,391,276	1,181,945	642,740,420	678,705	652,992,346
Valley	6,607,869	504,110	598,873,230	23,462,395	629,447,604
Washington	21,536,026	2,189,136	2,288,217,435	5,280,545	2,317,223,142
Wayne	0	1,443,064	1,231,433,675	6,529,480	1,239,406,219
Webster	9,261,252	2,411,996	579,859,350	245,880	591,778,478
Wheeler	0	93,516	316,645,516	0	316,739,032
York	35,004,722	1,208,249	2,359,935,944	7,772,435	2,403,921,350
<b>State Totals</b>	<b>\$3,261,691,247</b>	<b>\$294,991,275</b>	<b>\$168,172,164,883</b>	<b>\$2,596,417,565</b>	<b>\$174,325,264,970</b>

\*Source: 2013 School District Taxable Value Reports -- Property Assessment Division