



NEWS RELEASE

FOR IMMEDIATE RELEASE
September 14, 2015

FOR INFORMATION, CONTACT:
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Real Property Tax Credit for Tax Year 2015

The State of Nebraska will offset a portion of real property taxes levied in 2015. 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 2015 is \$204 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 2015 is \$94.09 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 \$216,818,552,715 (state's total real property value eligible for credit), which equals .0009409 or \$94.09 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:

$$\text{\$100,000 parcel value} \times .0009409 = \text{\$94.09}$$

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 2015 tax statements.

The amounts of real property tax credit for 2015 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.

For more information, please see [Property Assessment Directive 15-4](#).

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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 15-4](#)
Rate of Credit per Parcel for 2015 is \$94.09 per \$100,000 Valuation
September 14, 2015

Co#	County Name	2015 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 2015
1	Adams	\$3,446,706,915	1.5896734259%	\$1,621,466.89	\$1,621,466.89	\$3,242,933.78
2	Antelope	2,449,354,683	1.1296794727%	1,152,273.06	1,152,273.06	2,304,546.12
3	Arthur	179,934,878	0.0829886907%	84,648.46	84,648.46	169,296.92
4	Banner	239,911,672	0.1106508963%	112,863.91	112,863.91	225,727.82
5	Blaine	235,144,109	0.1084520241%	110,621.06	110,621.06	221,242.12
6	Boone	2,117,124,944	0.9764500858%	995,979.09	995,979.09	1,991,958.18
7	Box Butte	1,207,352,356	0.5568491907%	567,986.17	567,986.17	1,135,972.34
8	Boyd	466,479,551	0.2151474333%	219,450.38	219,450.38	438,900.76
9	Brown	620,243,214	0.2860655632%	291,786.87	291,786.87	583,573.74
10	Buffalo	5,064,679,338	2.3359068099%	2,382,624.95	2,382,624.95	4,765,249.90
11	Burt	1,774,298,599	0.8183333837%	834,700.05	834,700.05	1,669,400.10
12	Butler	2,055,787,758	0.9481604467%	967,123.66	967,123.66	1,934,247.32
13	Cass	3,243,235,251	1.4958292131%	1,525,745.80	1,525,745.80	3,051,491.60
14	Cedar	2,444,258,715	1.1273291351%	1,149,875.72	1,149,875.72	2,299,751.44
15	Chase	1,411,155,336	0.6508462114%	663,863.14	663,863.14	1,327,726.28
16	Cherry	1,560,818,719	0.7198732302%	734,270.69	734,270.69	1,468,541.38
17	Cheyenne	1,374,948,023	0.6341468503%	646,829.79	646,829.79	1,293,659.58
18	Clay	2,102,844,210	0.9698635950%	989,260.87	989,260.87	1,978,521.74
19	Colfax	1,647,005,879	0.7596240536%	774,816.53	774,816.53	1,549,633.06
20	Cuming	2,241,557,063	1.0338400635%	1,054,516.86	1,054,516.86	2,109,033.72
21	Custer	3,087,419,230	1.4239645046%	1,452,443.79	1,452,443.79	2,904,887.58
22	Dakota	1,643,278,238	0.7579048091%	773,062.91	773,062.91	1,546,125.82
23	Dawes	778,502,763	0.3590572639%	366,238.41	366,238.41	732,476.82
24	Dawson	2,953,336,519	1.3621235277%	1,389,366.00	1,389,366.00	2,778,732.00
25	Deuel	372,870,829	0.1719736731%	175,413.15	175,413.15	350,826.30
26	Dixon	1,456,118,261	0.6715837933%	685,015.47	685,015.47	1,370,030.94
27	Dodge	3,583,559,496	1.6527919088%	1,685,847.75	1,685,847.75	3,371,695.50
28	Douglas	38,608,255,140	17.8067119518%	18,162,846.20	18,162,846.20	36,325,692.40
29	Dundy	789,973,233	0.3643476184%	371,634.57	371,634.57	743,269.14
30	Fillmore	2,178,873,549	1.0049294775%	1,025,028.07	1,025,028.07	2,050,056.14
31	Franklin	1,027,989,187	0.4741241809%	483,606.66	483,606.66	967,213.32
32	Frontier	883,957,891	0.4076947659%	415,848.66	415,848.66	831,697.32
33	Furnas	1,002,268,232	0.4622612869%	471,506.51	471,506.51	943,013.02
34	Gage	2,838,167,865	1.3090060004%	1,335,186.12	1,335,186.12	2,670,372.24
35	Garden	587,971,145	0.2711811963%	276,604.82	276,604.82	553,209.64
36	Garfield	385,893,842	0.1779800839%	181,539.69	181,539.69	363,079.38
37	Gosper	803,105,844	0.3704045774%	377,812.67	377,812.67	755,625.34
38	Grant	216,347,158	0.0997825856%	101,778.24	101,778.24	203,556.48
39	Greeley	830,916,499	0.3832312727%	390,895.90	390,895.90	781,791.80
40	Hall	4,878,322,462	2.2499561965%	2,294,955.32	2,294,955.32	4,589,910.64
41	Hamilton	2,867,264,744	1.3224259216%	1,348,874.44	1,348,874.44	2,697,748.88
42	Harlan	938,899,759	0.4330347875%	441,695.48	441,695.48	883,390.96
43	Hayes	510,487,238	0.2354444450%	240,153.33	240,153.33	480,306.66
44	Hitchcock	722,750,188	0.3333433320%	340,010.20	340,010.20	680,020.40
45	Holt	2,959,851,195	1.3651281950%	1,392,430.76	1,392,430.76	2,784,861.52
46	Hooker	220,327,061	0.1016181772%	103,650.54	103,650.54	207,301.08

*Source: 2015 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 15-4](#)
Rate of Credit per Parcel for 2015 is \$94.09 per \$100,000 Valuation
September 14, 2015

Co#	County Name	2015 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 2015
47	Howard	1,228,452,251	0.5665807818%	577,912.40	577,912.40	1,155,824.80
48	Jefferson	1,583,716,096	0.7304338472%	745,042.52	745,042.52	1,490,085.04
49	Johnson	810,375,125	0.3737572799%	381,232.43	381,232.43	762,464.86
50	Kearney	1,965,030,471	0.9063018115%	924,427.85	924,427.85	1,848,855.70
51	Keith	1,444,168,091	0.6660721940%	679,393.64	679,393.64	1,358,787.28
52	Keya Paha	396,534,334	0.1828876399%	186,545.39	186,545.39	373,090.78
53	Kimball	600,264,451	0.2768510552%	282,388.08	282,388.08	564,776.16
54	Knox	1,784,159,687	0.8228814669%	839,339.10	839,339.10	1,678,678.20
55	Lancaster	22,285,513,088	10.2784161267%	10,483,984.45	10,483,984.45	20,967,968.90
56	Lincoln	4,103,876,229	1.8927698657%	1,930,625.26	1,930,625.26	3,861,250.52
57	Logan	275,150,213	0.1269034451%	129,441.51	129,441.51	258,883.02
58	Loup	280,850,990	0.1295327298%	132,123.38	132,123.38	264,246.76
59	Madison	3,527,651,484	1.6270062870%	1,659,546.41	1,659,546.41	3,319,092.82
60	McPherson	222,266,734	0.1025127837%	104,563.04	104,563.04	209,126.08
61	Merrick	1,580,245,433	0.7288331248%	743,409.79	743,409.79	1,486,819.58
62	Morrill	927,257,726	0.4276653056%	436,218.61	436,218.61	872,437.22
63	Nance	1,032,449,658	0.4761814176%	485,705.05	485,705.05	971,410.10
64	Nemaha	1,078,608,241	0.4974704551%	507,419.86	507,419.86	1,014,839.72
65	Nuckolls	1,324,084,338	0.6106877485%	622,901.50	622,901.50	1,245,803.00
66	Otoe	2,169,488,772	1.0006010763%	1,020,613.10	1,020,613.10	2,041,226.20
67	Pawnee	683,382,438	0.3151863295%	321,490.06	321,490.06	642,980.12
68	Perkins	1,194,536,674	0.5509384040%	561,957.17	561,957.17	1,123,914.34
69	Phelps	2,118,158,776	0.9769269048%	996,465.44	996,465.44	1,992,930.88
70	Pierce	1,882,754,157	0.8683547295%	885,721.82	885,721.82	1,771,443.64
71	Platte	4,729,764,234	2.1814388920%	2,225,067.67	2,225,067.67	4,450,135.34
72	Polk	1,762,351,813	0.8128233451%	829,079.81	829,079.81	1,658,159.62
73	Red Willow	1,158,469,393	0.5343036278%	544,989.70	544,989.70	1,089,979.40
74	Richardson	1,370,689,328	0.6321826757%	644,826.33	644,826.33	1,289,652.66
75	Rock	556,980,880	0.2568880167%	262,025.78	262,025.78	524,051.56
76	Saline	2,100,359,689	0.9687176963%	988,092.05	988,092.05	1,976,184.10
77	Sarpy	12,517,744,520	5.7733733406%	5,888,840.81	5,888,840.81	11,777,681.62
78	Saunders	3,392,977,520	1.5648926153%	1,596,190.47	1,596,190.47	3,192,380.94
79	Scotts Bluff	2,510,567,108	1.1579115701%	1,181,069.80	1,181,069.80	2,362,139.60
80	Seward	2,672,921,035	1.2327916599%	1,257,447.49	1,257,447.49	2,514,894.98
81	Sheridan	858,114,248	0.3957752864%	403,690.79	403,690.79	807,381.58
82	Sherman	865,360,103	0.3991171845%	407,099.53	407,099.53	814,199.06
83	Sioux	510,102,255	0.2352668850%	239,972.22	239,972.22	479,944.44
84	Stanton	1,343,329,525	0.6195639202%	631,955.20	631,955.20	1,263,910.40
85	Thayer	1,748,358,384	0.8063693637%	822,496.75	822,496.75	1,644,993.50
86	Thomas	216,628,944	0.0999125496%	101,910.80	101,910.80	203,821.60
87	Thurston	1,014,993,053	0.4681301670%	477,492.77	477,492.77	954,985.54
88	Valley	939,317,883	0.4332276326%	441,892.19	441,892.19	883,784.38
89	Washington	2,587,033,225	1.1931789013%	1,217,042.48	1,217,042.48	2,434,084.96
90	Wayne	1,776,792,561	0.8194836368%	835,873.31	835,873.31	1,671,746.62
91	Webster	1,012,503,333	0.4669818705%	476,321.51	476,321.51	952,643.02
92	Wheeler	507,518,090	0.2340750289%	238,756.53	238,756.53	477,513.06
93	York	3,157,151,353	1.4561260157%	1,485,248.54	1,485,248.54	2,970,497.08
	State Totals	\$216,818,552,715	100.00000000%	\$102,000,000.00	\$102,000,000.00	\$204,000,000.00

*Source: 2015 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 14, 2015

Co#	County Name	Railroad Companies' Real Property	Public Service Companies' Real Property	Counties' Real Property	Counties' TIF Excess Real	2015 Real Property Value Eligible for Tax Credit*
1	Adams	\$85,238,170	\$4,171,730	\$3,339,251,585	\$18,045,430	\$3,446,706,915
2	Antelope	6,744,029	1,186,110	2,438,168,624	3,255,920	2,449,354,683
3	Arthur	0	207,793	179,727,085	0	179,934,878
4	Banner	0	1,172,878	238,738,794	0	239,911,672
5	Blaine	19,900,222	241,193	215,002,694	0	235,144,109
6	Boone	17,864,474	953,694	2,052,971,856	45,334,920	2,117,124,944
7	Box Butte	128,509,443	1,310,100	1,066,308,091	11,224,722	1,207,352,356
8	Boyd	0	263,001	466,216,550	0	466,479,551
9	Brown	0	674,331	617,815,690	1,753,193	620,243,214
10	Buffalo	152,007,035	8,911,345	4,829,401,148	74,359,810	5,064,679,338
11	Burt	10,389,586	2,373,027	1,760,964,161	571,825	1,774,298,599
12	Butler	22,649,959	6,236,554	2,021,864,395	5,036,850	2,055,787,758
13	Cass	51,547,865	9,655,786	3,168,607,536	13,424,064	3,243,235,251
14	Cedar	5,277,578	7,773,678	2,417,753,234	13,454,225	2,444,258,715
15	Chase	5,435,428	884,491	1,403,496,514	1,338,903	1,411,155,336
16	Cherry	0	1,484,892	1,554,782,794	4,551,033	1,560,818,719
17	Cheyenne	110,704,197	6,182,172	1,211,044,432	47,017,222	1,374,948,023
18	Clay	72,060,446	1,249,609	2,029,534,155	0	2,102,844,210
19	Colfax	36,608,234	3,820,509	1,605,368,676	1,208,460	1,647,005,879
20	Cuming	0	1,088,612	2,233,434,501	7,033,950	2,241,557,063
21	Custer	79,758,882	2,292,442	2,983,712,873	21,655,033	3,087,419,230
22	Dakota	15,930,880	7,299,250	1,567,410,359	52,637,749	1,643,278,238
23	Dawes	53,478,677	1,586,033	723,438,053	0	778,502,763
24	Dawson	136,463,672	4,086,299	2,753,145,199	59,641,349	2,953,336,519
25	Deuel	50,343,336	1,406,558	321,120,935	0	372,870,829
26	Dixon	5,106,584	489,462	1,436,770,760	13,751,455	1,456,118,261
27	Dodge	78,729,611	6,159,148	3,483,223,331	15,447,406	3,583,559,496
28	Douglas	211,326,630	114,864,200	36,675,195,790	1,606,868,520	38,608,255,140
29	Dundy	18,500,891	4,519,090	755,998,914	10,954,338	789,973,233
30	Fillmore	11,476,544	2,275,528	2,102,778,823	62,342,654	2,178,873,549
31	Franklin	283,547	2,093,288	1,025,612,352	0	1,027,989,187
32	Frontier	656,792	2,986,386	879,553,368	761,345	883,957,891
33	Furnas	15,557,794	2,053,768	969,119,520	15,537,150	1,002,268,232
34	Gage	17,601,905	18,010,310	2,752,257,215	50,298,435	2,838,167,865
35	Garden	80,446,960	671,374	506,852,811	0	587,971,145
36	Garfield	0	231,436	385,014,421	647,985	385,893,842
37	Gosper	410,882	2,240,662	799,792,686	661,614	803,105,844
38	Grant	39,717,856	201,082	176,428,220	0	216,347,158
39	Greeley	6,883,305	396,484	822,050,630	1,586,080	830,916,499
40	Hall	117,469,183	10,961,546	4,684,375,117	65,516,616	4,878,322,462
41	Hamilton	38,224,006	1,217,877	2,809,237,070	18,585,791	2,867,264,744
42	Harlan	6,668,993	1,504,904	928,230,287	2,495,575	938,899,759
43	Hayes	3,668,663	245,927	506,572,648	0	510,487,238
44	Hitchcock	19,397,026	3,958,543	699,394,619	0	722,750,188
45	Holt	5,549,803	2,025,471	2,914,591,821	37,684,100	2,959,851,195
46	Hooker	44,371,534	316,050	175,639,477	0	220,327,061

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 14, 2015

Co#	County Name	Railroad Companies' Real Property	Public Service Companies' Real Property	Counties' Real Property	Counties' TIF Excess Real	2015 Real Property Value Eligible for Tax Credit*
47	Howard	17,144,162	628,676	1,210,229,981	449,432	1,228,452,251
48	Jefferson	83,816,892	10,544,922	1,483,847,780	5,506,502	1,583,716,096
49	Johnson	20,517,840	1,968,303	786,016,197	1,872,785	810,375,125
50	Kearney	11,861,574	2,938,857	1,948,589,490	1,640,550	1,965,030,471
51	Keith	185,949,016	4,002,500	1,237,098,785	17,117,790	1,444,168,091
52	Keya Paha	0	229,014	396,305,320	0	396,534,334
53	Kimball	70,625,645	4,401,456	523,721,919	1,515,431	600,264,451
54	Knox	0	873,752	1,781,613,805	1,672,130	1,784,159,687
55	Lancaster	146,900,001	32,347,087	21,669,109,117	437,156,883	22,285,513,088
56	Lincoln	356,394,090	15,047,873	3,724,787,656	7,646,610	4,103,876,229
57	Logan	0	165,561	274,984,652	0	275,150,213
58	Loup	0	146,295	280,704,695	0	280,850,990
59	Madison	19,083,890	4,470,095	3,494,194,922	9,902,577	3,527,651,484
60	McPherson	0	202,692	222,064,042	0	222,266,734
61	Merrick	93,387,654	2,603,216	1,445,864,439	38,390,124	1,580,245,433
62	Morrill	163,847,845	1,588,969	743,555,970	18,264,942	927,257,726
63	Nance	19,082,606	439,662	1,007,222,035	5,705,355	1,032,449,658
64	Nemaha	12,084,270	1,888,621	1,051,428,870	13,206,480	1,078,608,241
65	Nuckolls	20,642,798	2,627,880	1,290,146,790	10,666,870	1,324,084,338
66	Otoe	13,512,937	10,717,795	2,142,674,570	2,583,470	2,169,488,772
67	Pawnee	11,814,410	503,513	670,372,960	691,555	683,382,438
68	Perkins	915,192	3,458,532	1,189,614,012	548,938	1,194,536,674
69	Phelps	10,140,588	6,127,668	2,084,603,705	17,286,815	2,118,158,776
70	Pierce	7,161,256	1,328,396	1,873,441,810	822,695	1,882,754,157
71	Platte	69,483,055	5,196,456	4,623,556,088	31,528,635	4,729,764,234
72	Polk	16,054,745	799,433	1,736,015,020	9,482,615	1,762,351,813
73	Red Willow	16,758,161	4,967,811	1,129,293,239	7,450,182	1,158,469,393
74	Richardson	44,614,549	2,624,957	1,306,238,567	17,211,255	1,370,689,328
75	Rock	0	404,685	556,576,195	0	556,980,880
76	Saline	18,771,406	5,992,698	2,071,507,745	4,087,840	2,100,359,689
77	Sarpy	21,641,141	11,826,384	12,393,191,517	91,085,478	12,517,744,520
78	Saunders	38,434,375	3,165,380	3,330,037,670	21,340,095	3,392,977,520
79	Scotts Bluff	178,807,462	5,210,841	2,310,767,823	15,780,982	2,510,567,108
80	Seward	46,366,167	5,253,849	2,616,815,065	4,485,954	2,672,921,035
81	Sheridan	46,888,686	1,208,625	810,016,937	0	858,114,248
82	Sherman	12,596,531	702,437	849,877,435	2,183,700	865,360,103
83	Sioux	42,404,143	667,708	467,030,404	0	510,102,255
84	Stanton	0	6,185,180	1,337,144,345	0	1,343,329,525
85	Thayer	70,790,242	3,478,389	1,662,406,791	11,682,962	1,748,358,384
86	Thomas	50,231,723	342,739	166,054,482	0	216,628,944
87	Thurston	10,399,624	1,478,329	1,001,952,645	1,162,455	1,014,993,053
88	Valley	8,130,110	623,873	904,541,285	26,022,615	939,317,883
89	Washington	23,529,483	2,952,817	2,553,317,770	7,233,155	2,587,033,225
90	Wayne	0	3,047,056	1,761,837,575	11,907,930	1,776,792,561
91	Webster	10,421,819	2,790,624	998,955,810	335,080	1,012,503,333
92	Wheeler	0	91,161	507,426,929	0	507,518,090
93	York	38,609,209	1,553,938	3,098,400,281	18,587,925	3,157,151,353
	State Totals	\$3,812,775,919	\$433,751,328	\$209,413,124,954	\$3,158,900,514	\$216,818,552,715

*Source: 2015 School District Taxable Value Reports -- Property Assessment Division