



FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:
Ruth A. Sorensen, Property Tax Administrator
Property Assessment Division
402-471-5962

Real Property Tax Credit (non-agland) and Agricultural Land Tax Credit for Tax Year 2017

SEPTEMBER 14, 2017 (LINCOLN, NEB.) – The State of Nebraska is providing property owners tax relief of a portion of real property taxes levied in 2017. The Property Tax Credit Act (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 2017 is \$224 million.

The Act, as amended by Neb. Laws 2016, LB 958, requires allocation of the credit monies as if agricultural and horticultural land, and agricultural and horticultural land receiving special valuation, were valued at 120% of its taxable value. For all real property other than agricultural land, the credit allocation valuation means 100% of the taxable value.

Beginning 2017, there are two rates of credit. One rate is applicable to all real property other than land classified as agricultural and horticultural land. The second tax credit rate is only applicable to the portion of the real property parcel classified as agricultural and horticultural land and agricultural and horticultural land receiving special valuation. This is referred to as the "agland tax credit."

Real property (non-agland) tax credit rate is \$87.95 per \$100,000 of taxable valuation.

Agland tax credit rate is \$105.56 per \$100,000 of taxable valuation.

Allocation of the total credit money of \$224 million was determined as follows:

- Total real property credit allocation value 254,665,934,402.
- Real property credit allocation value 135,316,352,585 or 53.13% = \$119,011,200
- Agland credit allocation value 119,349,581,817 or 46.87% = \$104,988,800

Real property (non-agland) rate of credit was determined as follows:

- \$119,011,200 divided by real property (non-agland) value 135,316,352,585 = .0008795
or \$87.95 per 100,000 of taxable real property (non-agland) value.

Agland rate of credit was determined as follows:

- \$104,988,800 divided by taxable agland value 99,457,984,847 = .0010556
or \$105.56 per 100,000 of taxable agland value.

The real property tax credit rate is multiplied by the parcel's taxable value (non-agland) and the agland rate tax credit rate is multiplied by the taxable value of land classified as agricultural and horticultural land and agricultural and horticultural land receiving special value.

The real property tax credit is not a reduction in the levy or tax rate. The rates of credit have no impact on the property tax rates set by political subdivisions. The real property tax credit will be shown on tax statements as a credit after the full taxes levied. The property tax credit will be reflected as a reduction in real property tax due on the 2017 tax statements.

The amounts of real property tax credit for 2017 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, see [Property Assessment Directive 16-2](#).

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Nebraska Department of Revenue Property Assessment Division
2017 Certification of Real Property Tax Credit, pursuant to Neb. Rev. Stat. § 77-4212 and Directive 16-2
NonAgland Real Property Rate of Credit = \$87.95 per \$100,000 Valuation
Agricultural and Horticultural Land Rate of Credit = \$105.56 per \$100,000 Valuation
September 14, 2017

Co#	County Name	NonAgland Real Property Value Eligible for Tax Credit*	County's % of State Total NonAgland Real Property Value	Taxable Agland Value Eligible for Agland Credit	Agland Value @120% for Tax Credit Allocation	County's % of State Total Agland @120% Property Value	NonAgland 1st half \$59,505,600	NonAgland 2nd half \$59,505,600	Agland 1st half \$52,494,400	Agland 2nd half \$52,494,400	Total NonAgland 1st half \$112,000,000	Total NonAgland 2nd half \$112,000,000	Total Tax Credit for 2017	Rate of credit NonAgland county's share NonAgland Credit \$\$ divided by county's NonAgland Value	Rate of credit Agland county's share Agland Credit \$\$ divided by county's Taxable Agland Value
1	Adams	\$1,861,017,913	1.3753089538%	1,618,858,225	\$1,942,629,870	1.6276804999%	\$818,385.84	\$818,385.84	\$854,441.11	\$854,441.11	\$1,672,826.95	\$1,672,826.95	\$3,345,653.90	0.0008795	0.0010556
2	Antelope	462,627,752	0.3418860641%	1,945,980,620	2,335,176,744	1.9565856105%	203,441.35	203,441.35	1,027,097.88	1,027,097.88	1,230,539.23	1,230,539.23	2,461,078.46	0.0008795	0.0010556
3	Arthur	18,921,114	0.0139828732%	202,256,053	242,707,264	0.2033582861%	8,320.59	8,320.59	106,751.71	106,751.71	115,072.30	115,072.30	230,144.60	0.0008795	0.0010556
4	Banner	37,559,981	0.0277571633%	221,589,424	265,907,309	0.2227970178%	16,517.07	16,517.07	116,955.96	116,955.96	133,473.03	133,473.03	266,946.06	0.0008795	0.0010556
5	Blaine	44,396,885	0.0328096968%	271,177,733	325,413,280	0.2726555678%	19,523.61	19,523.61	143,128.90	143,128.90	162,652.51	162,652.51	325,305.02	0.0008795	0.0010556
6	Boone	479,189,827	0.3541255863%	1,812,774,095	2,175,328,914	1.8226531513%	210,724.55	210,724.55	956,790.84	956,790.84	1,167,515.39	1,167,515.39	2,335,030.78	0.0008795	0.0010556
7	Box Butte	690,114,810	0.5100010433%	629,514,438	755,417,326	0.6329450967%	303,479.18	303,479.18	332,260.73	332,260.73	635,739.91	635,739.91	1,271,479.82	0.0008795	0.0010556
8	Boyd	59,830,662	0.0442153966%	496,796,275	596,155,530	0.4995036605%	26,310.64	26,310.64	262,211.45	262,211.45	288,522.09	288,522.09	577,044.18	0.0008795	0.0010556
9	Brown	170,575,556	0.1260568680%	608,549,791	730,259,749	0.6118661983%	75,010.90	75,010.90	321,195.49	321,195.49	396,206.39	396,206.39	792,412.78	0.0008795	0.0010556
10	Buffalo	3,789,528,873	2.8004958755%	2,000,741,445	2,400,889,734	2.0116448650%	1,666,451.87	1,666,451.87	1,056,000.90	1,056,000.90	2,722,452.77	2,722,452.77	5,444,905.54	0.0008795	0.0010556
11	Burt	391,439,653	0.2892774196%	1,537,134,068	1,844,560,882	1.5455109720%	172,136.26	172,136.26	811,306.71	811,306.71	983,442.97	983,442.97	1,966,885.94	0.0008795	0.0010556
12	Butler	538,223,081	0.3977516913%	1,757,472,850	2,108,967,420	1.7670505316%	236,684.53	236,684.53	927,602.57	927,602.57	1,164,287.10	1,164,287.10	2,328,574.20	0.0008795	0.0010556
13	Cass	2,067,165,665	1.5276539941%	1,269,861,176	1,523,833,411	1.2767815252%	909,039.68	909,039.68	670,238.80	670,238.80	1,579,278.48	1,579,278.48	3,158,556.96	0.0008795	0.0010556
14	Cedar	505,203,065	0.3733496029%	1,931,644,040	2,317,972,848	1.9421709006%	222,163.92	222,163.92	1,019,530.96	1,019,530.96	1,241,694.88	1,241,694.88	2,483,389.76	0.0008795	0.0010556
15	Chase	333,282,123	0.2462984825%	1,147,487,897	1,376,985,476	1.1537413496%	146,561.39	146,561.39	605,649.60	605,649.60	752,210.99	752,210.99	1,504,421.98	0.0008795	0.0010556
16	Cherry	334,154,146	0.2469429153%	1,692,547,429	2,031,056,915	1.7017712874%	146,944.86	146,944.86	893,334.63	893,334.63	1,040,279.49	1,040,279.49	2,080,558.98	0.0008795	0.0010556
17	Cheyenne	879,413,912	0.6498947800%	611,249,534	733,499,441	0.6145806544%	386,723.79	386,723.79	322,620.43	322,620.43	709,344.22	709,344.22	1,418,688.44	0.0008795	0.0010556
18	Clay	444,637,812	0.3285913369%	1,705,032,165	2,046,038,598	1.7143240612%	195,530.25	195,530.25	899,924.13	899,924.13	1,095,454.38	1,095,454.38	2,190,908.76	0.0008795	0.0010556
19	Colfax	517,474,837	0.3824185526%	1,217,295,775	1,460,754,930	1.2239296592%	227,560.45	227,560.45	642,494.53	642,494.53	870,054.98	870,054.98	1,740,109.96	0.0008795	0.0010556
20	Cuming	545,129,690	0.4028557374%	1,980,449,055	2,376,538,866	1.9912418878%	239,721.72	239,721.72	1,045,290.48	1,045,290.48	1,285,012.20	1,285,012.20	2,570,024.40	0.0008795	0.0010556
21	Custer	799,824,641	0.5910775939%	2,791,156,969	3,349,388,363	2.8063679085%	351,724.27	351,724.27	1,473,186.00	1,473,186.00	1,824,910.27	1,824,910.27	3,649,820.54	0.0008795	0.0010556
22	Dakota	1,058,346,086	0.7821272638%	652,043,840	782,452,608	0.6555972766%	465,409.52	465,409.52	344,151.86	344,151.86	809,561.38	809,561.38	1,619,122.76	0.0008795	0.0010556
23	Dawes	494,685,065	0.3655767064%	370,873,945	445,048,734	0.3728950929%	217,538.61	217,538.61	195,749.04	195,749.04	413,287.65	413,287.65	826,575.30	0.0008795	0.0010556
24	Dawson	1,424,864,134	1.0529873935%	1,773,112,693	2,127,735,232	1.7827756073%	626,586.47	626,586.47	935,857.36	935,857.36	1,562,443.83	1,562,443.83	3,124,887.66	0.0008795	0.0010556
25	Deuel	153,065,813	0.1131170107%	264,738,900	317,686,680	0.2661816448%	67,310.96	67,310.96	139,730.46	139,730.46	207,041.42	207,041.42	414,082.84	0.0008795	0.0010556
26	Dixon	273,054,262	0.2017895522%	1,153,963,825	1,384,756,590	1.1602525697%	120,076.08	120,076.08	609,067.62	609,067.62	729,143.70	729,143.70	1,458,287.40	0.0008795	0.0010556
27	Dodge	2,177,951,775	1.6095259245%	1,675,213,470	2,012,556,164	1.6843428635%	957,758.06	957,758.06	884,185.68	884,185.68	1,841,943.74	1,841,943.74	3,683,887.48	0.0008795	0.0010556
28	Douglas	41,300,782,810	30.5216494688%	316,110,135	379,332,162	0.3178328371%	18,162,090.69	18,162,090.69	166,844.40	166,844.40	18,328,935.09	18,328,935.09	36,657,870.18	0.0008795	0.0010556
29	Dundy	126,580,671	0.0935442528%	711,042,301	853,250,761	0.7149172607%	55,664.07	55,664.07	375,291.53	375,291.53	430,955.60	430,955.60	861,911.20	0.0008795	0.0010556
30	Fillmore	417,664,085	0.3086571040%	2,042,903,840	2,451,484,608	2.0540370320%	183,668.50	183,668.50	1,078,254.42	1,078,254.42	1,261,922.92	1,261,922.92	2,523,845.84	0.0008795	0.0010556
31	Franklin	138,820,645	0.1025897036%	826,241,015	991,489,218	0.8307437721%	61,046.62	61,046.62	436,093.96	436,093.96	497,140.58	497,140.58	994,281.16	0.0008795	0.0010556
32	Frontier	166,698,952	0.1231920229%	747,517,460	897,020,952	0.7515911982%	73,306.15	73,306.15	394,543.29	394,543.29	467,849.44	467,849.44	935,698.88	0.0008795	0.0010556
33	Furnas	233,829,895	0.1728023927%	780,234,495	936,281,394	0.7844865309%	102,827.10	102,827.10	411,811.50	411,811.50	514,638.60	514,638.60	1,029,277.20	0.0008795	0.0010556
34	Gage	1,247,839,849	0.9221648568%	1,709,544,135	2,051,452,962	1.7188606200%	548,739.73	548,739.73	902,305.57	902,305.57	1,451,045.30	1,451,045.30	2,902,090.60	0.0008795	0.0010556
35	Garden	172,060,081	0.1271539453%	536,101,446	643,321,735	0.5390230323%	75,663.72	75,663.72	282,956.91	282,956.91	358,620.63	358,620.63	717,241.26	0.0008795	0.0010556
36	Garfield	103,534,528	0.0765129462%	345,914,804	415,097,765	0.3477999325%	45,529.49	45,529.49	182,575.49	182,575.49	228,104.98	228,104.98	456,209.96	0.0008795	0.0010556
37	Gosper	185,309,581	0.1369454488%	649,333,587	779,200,304	0.6528725322%	81,490.21	81,490.21	342,721.37	342,721.37	424,211.58	424,211.58	848,423.16	0.0008795	0.0010556
38	Grant	65,512,684	0.0484144619%	198,306,427	237,967,712	0.1993871352%	28,809.32	28,809.32	104,667.08	104,667.08	133,476.40	133,476.40	266,952.80	0.0008795	0.0010556
39	Greeley	123,911,505	0.09157117152%	788,136,535	945,763,842	0.7924316345%	54,490.30	54,490.30	415,982.23	415,982.23	470,472.53	470,472.53	940,945.06	0.0008795	0.0010556
40	Hall	3,735,898,447	2.7608625090%	1,557,338,276	1,868,805,931	1.5658252861%	1,642,867.80	1,642,867.80	821,970.59	821,970.59	2,464,838.39	2,464,838.39	4,929,676.78	0.0008795	0.0010556
41	Hamilton	804,299,705	0.5943847064%	2,018,676,980	2,422,412,376	2.0296781431%	353,692.19	353,692.19	1,065,467.36	1,065,467.36	1,419,159.55	1,419,159.55	2,838,319.10	0.0008795	0.0010556
42	Harlan	216,996,819	0.1603625984%	758,904,465	910,685,358	0.7630402588%	95,424.73	95,424.73	400,553.41	400,553.41	495,978.14	495,978.14	991,956.28	0.0008795	0.0010556
43	Hayes	48,173,447	0.0356006100%	482,547,455	579,056,946	0.4851771889%	21,184.36	21,184.36	254,690.85	254,690.85	275,875.21	275,875.21	551,750.42	0.0008795	0.0010556
44	Hitchcock	190,242,216	0.1405907064%	509,903,260	611,883,912	0.5126820745%	83,659.34	83,659.34	269,129.38	269,129.38	352,788.72	352,788.72	705,577.44	0.0008795	0.0010556
45	Holt	640,016,897	0.4729782356%	2,667,152,595	3,200,583,114	2.6816877489%	281,448.54	281,448.54	1,407,735.89	1,407,735.89	1,689,184.43	1,689,184.43	3,378,368.86	0.0008795	0.0010556
46	Hooker	78,021,757	0.0576587792%	209,789,708	251,747,650	0.2109329971%	34,310.20	34,310.20	110,728.01	110,728.01	145,038.21	145,038.21	290,076.42	0.0008795	0.0010556
47	Howard	411,685,326	0.3042391538%	896,105,919	1,075,327,103	0.9009894183%	181,039.33	181,039.33	472,968.99	472,968.99	654,008.32	654,008.32	1,308,016.64	0.0008795	0.0010556
48	Jefferson	500,495,943	0.3698709974%	1,221,535,917	1,465,843,100	1.2281929083%	220,093.96	220,093.96	644,732.50	644,732.50	864,826.46	864,826.46	1,729,652.92	0.0008795	0.0010556
49	Johnson	232,125,069	0.1715425110%	638,285,052	765,942,062	0.6417635071%	102,077.40	102,077.40	336,889.90	336,889.90	438,967.30	438,967.30	877,934.60	0.0008795	0.0010556
50	Kearney	487,650,214	0.3603778883%	1,521,785,491	1,826,142,588	1.5300787487%	214,445.02	214,445.02							

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Co#	County Name	NonAgland Real Property Value Eligible for Tax Credit*	County's % of State Total NonAgland Real Property Value	Taxable Agland Value Eligible for Agland Credit	Agland Value @120% for Tax Credit Allocation	County's % of State Total Agland @120% Property Value	NonAgland 1st half \$59,505,600	NonAgland 2nd half \$59,505,600	Agland 1st half \$52,494,400	Agland 2nd half \$52,494,400	Total NonAg & Agland 1st half \$112,000,000	Total NonAg & Agland 2nd half \$112,000,000	Total Tax Credit for 2017	Rate of credit NonAgland county's share NonAgland Credit \$\$ divided by county's NonAgland Value	Rate of credit Agland county's share Agland Credit \$\$ divided by county's Taxable Agland Value
53	Kimball	330,851,973	0.2445025798%	269,216,435	323,059,722	0.2706835810%	145,492.73	145,492.73	142,093.72	142,093.72	287,586.45	287,586.45	575,172.90	0.0008795	0.0010556
54	Knox	440,633,162	0.3256318646%	1,601,257,815	1,921,509,378	1.6099841732%	193,769.19	193,769.19	845,151.53	845,151.53	1,038,920.72	1,038,920.72	2,077,841.44	0.0008795	0.0010556
55	Lancaster	23,410,863,832	17.3008386531%	1,536,893,900	1,844,272,680	1.5452694948%	10,294,967.85	10,294,967.85	811,179.95	811,179.95	11,106,147.80	11,106,147.80	22,212,295.60	0.0008795	0.0010556
56	Lincoln	2,759,321,159	2.0391631213%	1,845,272,930	2,214,327,516	1.8553290948%	1,213,416.25	1,213,416.25	973,943.88	973,943.88	2,187,360.13	2,187,360.13	4,374,720.26	0.0008795	0.0010556
57	Logan	34,244,802	0.0253072163%	281,790,128	338,148,154	0.2833257971%	15,059.21	15,059.21	148,730.18	148,730.18	163,789.39	163,789.39	327,578.78	0.0008795	0.0010556
58	Loup	43,768,900	0.0323456102%	307,626.610	369,151,932	0.3093030796%	19,247.45	19,247.45	162,366.80	162,366.80	181,614.25	181,614.25	363,228.50	0.0008795	0.0010556
59	Madison	2,137,370,051	1.5795356660%	1,608,654,072	1,930,384,886	1.6174207371%	939,912.18	939,912.18	849,055.31	849,055.31	1,788,967.49	1,788,967.49	3,577,934.98	0.0008795	0.0010556
60	McPherson	17,840,645	0.0131843969%	271,457,557	325,749,068	0.2729369161%	7,845.45	7,845.45	143,276.60	143,276.60	151,122.05	151,122.05	302,244.10	0.0008795	0.0010556
61	Merrick	609,345,721	0.4503119611%	1,173,041,355	1,407,649,626	1.1794340664%	267,960.83	267,960.83	619,136.84	619,136.84	887,097.67	887,097.67	1,774,195.34	0.0008795	0.0010556
62	Morrill	411,390,597	0.3040213464%	588,354,440	706,205,328	0.5915607891%	180,909.73	180,909.73	310,536.29	310,536.29	491,446.02	491,446.02	982,892.04	0.0008795	0.0010556
63	Nance	216,453,273	0.1599609130%	898,116,278	1,077,739,534	0.9030107333%	95,185.70	95,185.70	474,030.07	474,030.07	569,215.77	569,215.77	1,138,431.54	0.0008795	0.0010556
64	Nemaha	319,255,340	0.2359325639%	789,065,570	946,878,684	0.7933657325%	140,393.09	140,393.09	416,472.58	416,472.58	556,865.67	556,865.67	1,113,731.34	0.0008795	0.0010556
65	Nuckolls	229,045,488	0.1692666730%	1,047,670,555	1,257,204,666	1.0533800344%	100,723.15	100,723.15	552,965.53	552,965.53	653,688.68	653,688.68	1,307,377.36	0.0008795	0.0010556
66	Otoe	973,603,341	0.7195016141%	1,286,474,850	1,543,769,820	1.2934857387%	428,143.75	428,143.75	679,007.58	679,007.58	1,107,151.33	1,107,151.33	2,214,302.66	0.0008795	0.0010556
67	Pawnee	118,097,255	0.0872749322%	631,847,635	758,217,162	0.6352910085%	51,933.47	51,933.47	333,492.20	333,492.20	385,425.67	385,425.67	770,851.34	0.0008795	0.0010556
68	Perkins	214,501,544	0.1585185677%	1,037,624,329	1,245,149,195	1.0432790598%	94,327.42	94,327.42	547,663.08	547,663.08	641,990.50	641,990.50	1,283,981.00	0.0008795	0.0010556
69	Phelps	587,004,564	0.4338016454%	1,517,539,033	1,821,046,840	1.5258091501%	258,136.27	258,136.27	800,964.36	800,964.36	1,059,100.63	1,059,100.63	2,118,201.26	0.0008795	0.0010556
70	Pierce	458,968,771	0.3391820443%	1,447,663,195	1,737,195,834	1.4555251022%	201,832.31	201,832.31	764,083.56	764,083.56	965,915.87	965,915.87	1,931,831.74	0.0008795	0.0010556
71	Platte	2,637,397,068	1.9490601229%	2,391,036,615	2,869,243,938	2.4040670225%	1,159,799.92	1,159,799.92	1,262,000.56	1,262,000.56	2,421,800.48	2,421,800.48	4,843,600.96	0.0008795	0.0010556
72	Polk	337,716,194	0.2495753008%	1,538,543,885	1,846,252,662	1.5469284717%	148,511.28	148,511.28	812,050.82	812,050.82	960,562.10	960,562.10	1,921,124.20	0.0008795	0.0010556
73	Red Willow	594,661,933	0.4394605099%	635,881,363	763,057,636	0.6393467194%	261,503.61	261,503.61	335,621.22	335,621.22	597,124.83	597,124.83	1,194,249.66	0.0008795	0.0010556
74	Richardson	355,130,573	0.2624446833%	1,072,111,081	1,286,533,297	1.0779537535%	156,169.28	156,169.28	565,865.36	565,865.36	722,034.64	722,034.64	1,444,069.28	0.0008795	0.0010556
75	Rock	68,645,643	0.0507297468%	585,587,820	702,705,384	0.5887790919%	30,187.04	30,187.04	309,076.05	309,076.05	339,263.09	339,263.09	678,526.18	0.0008795	0.0010556
76	Saline	735,413,375	0.5434770898%	1,470,814,655	1,764,977,586	1.4788301384%	323,399.30	323,399.30	776,303.01	776,303.01	1,099,702.31	1,099,702.31	2,199,404.62	0.0008795	0.0010556
77	Sarpy	13,791,260,379	10.1918652961%	373,249,152	447,898,982	0.3752832437%	6,064,730.60	6,064,730.60	197,002.69	197,002.69	6,261,733.29	6,261,733.29	12,523,466.58	0.0008795	0.0010556
78	Saunders	1,680,068,309	1.2415855711%	2,013,528,090	2,416,233,708	2.0245011932%	738,812.94	738,812.94	1,062,749.75	1,062,749.75	1,801,562.69	1,801,562.69	3,603,125.38	0.0008795	0.0010556
79	Scotts Bluff	2,226,578,924	1.6454618244%	493,427,528	592,113,034	0.4961165552%	979,141.93	979,141.93	260,433.41	260,433.41	1,239,575.34	1,239,575.34	2,479,150.68	0.0008795	0.0010556
80	Seward	1,215,315,540	0.8981291003%	1,720,692,242	2,064,830,690	1.7300694804%	534,437.11	534,437.11	908,189.59	908,189.59	1,442,626.70	1,442,626.70	2,885,253.40	0.0008795	0.0010556
81	Sheridan	258,488,660	0.1910254415%	746,573,913	895,888,696	0.7506425095%	113,670.84	113,670.84	394,045.28	394,045.28	507,716.12	507,716.12	1,015,432.24	0.0008795	0.0010556
82	Sherman	187,639,794	0.1386674932%	776,245,415	931,494,498	0.7804757116%	82,514.92	82,514.92	409,706.04	409,706.04	492,220.96	492,220.96	984,441.92	0.0008795	0.0010556
83	Sioux	110,139,518	0.0813940931%	526,543,632	631,852,358	0.5294131311%	48,434.04	48,434.04	277,912.25	277,912.25	326,346.29	326,346.29	652,692.58	0.0008795	0.0010556
84	Stanton	355,592,428	0.2627859983%	1,029,132,380	1,234,958,856	1.0347408321%	156,372.39	156,372.39	543,180.99	543,180.99	699,553.38	699,553.38	1,399,106.76	0.0008795	0.0010556
85	Thayer	356,461,418	0.2634281897%	1,562,153,631	1,874,584,357	1.5706668833%	156,754.52	156,754.52	824,512.16	824,512.16	981,266.68	981,266.68	1,962,533.36	0.0008795	0.0010556
86	Thomas	89,244,184	0.0659522536%	178,714,644	214,457,573	0.1796885835%	39,245.28	39,245.28	94,326.44	94,326.44	133,571.72	133,571.72	267,143.44	0.0008795	0.0010556
87	Thurston	167,218,927	0.1235762890%	841,415,710	1,009,698,852	0.8460011645%	73,534.81	73,534.81	444,103.24	444,103.24	517,638.05	517,638.05	1,035,276.10	0.0008795	0.0010556
88	Valley	253,447,874	0.1873002554%	786,690,235	944,028,282	0.7909774526%	111,454.14	111,454.14	415,218.87	415,218.87	526,673.01	526,673.01	1,053,346.02	0.0008795	0.0010556
89	Washington	1,786,293,201	1.3200867204%	1,053,342,745	1,264,011,294	1.0590831361%	785,525.52	785,525.52	555,959.34	555,959.34	1,341,484.86	1,341,484.86	2,682,969.72	0.0008795	0.0010556
90	Wayne	492,256,288	0.3637818184%	1,331,469,570	1,597,763,484	1.3387256660%	216,470.55	216,470.55	702,756.01	702,756.01	919,226.56	919,226.56	1,838,453.12	0.0008795	0.0010556
91	Webster	153,238,928	0.1132449442%	832,754,615	999,305,538	0.8372928692%	67,387.08	67,387.08	439,531.87	439,531.87	506,918.95	506,918.95	1,013,837.90	0.0008795	0.0010556
92	Wheeler	54,051,480	0.0399445292%	492,795,960	591,355,152	0.4954815451%	23,769.23	23,769.23	260,100.06	260,100.06	283,869.29	283,869.29	567,738.58	0.0008795	0.0010556
93	York	1,027,051,359	0.7590001795%	2,205,610,041	2,646,732,049	2.2176299311%	451,647.61	451,647.61	1,164,131.53	1,164,131.53	1,615,779.14	1,615,779.14	3,231,558.28	0.0008795	0.0010556
	State Totals	\$135,316,352,585	100.00000000%	\$99,457,984,847	\$119,349,581,817	100.00000000%	\$59,505,600.00	\$59,505,600.00	\$52,494,400.00	\$52,494,400.00	\$112,000,000.00	\$112,000,000.00	\$224,000,000.00	0.0008795	0.0010556

Nebraska Department of Revenue Property Assessment Division
NonAgland & Agland Real Property Value Eligible for Property Tax Credit
Pursuant to Neb. Rev. Stat. § 77-4212 and Directive 16-2
September 14, 2017

Co#	County Name	Railroad Companies' Real Property Value	Public Service Companies' Real Property Value	Counties' NonAgland Real Property Value	Counties' TIF Excess Real Value	Total NonAgland Value Eligible for Tax Credit	Total Agland Value Eligible for Tax Credit	Agland @ 120% for Tax Credit Allocation
1	Adams	\$91,842,459	\$3,149,614	\$1,746,999,920	\$19,025,920	\$1,861,017,913	\$1,618,858,225	\$1,942,629,870
2	Antelope	7,434,421	1,232,466	450,871,455	3,089,410	462,627,752	1,945,980,620	2,335,176,744
3	Arthur	0	273,965	18,647,149	0	18,921,114	202,256,053	242,707,264
4	Banner	0	756,159	36,803,822	0	37,559,981	221,589,424	265,907,309
5	Blaine	20,701,274	254,608	23,441,003	0	44,396,885	271,177,733	325,413,280
6	Boone	19,821,897	943,428	449,687,907	8,736,595	479,189,827	1,812,774,095	2,175,328,914
7	Box Butte	134,724,221	1,558,675	537,076,897	16,755,017	690,114,810	629,514,438	755,417,326
8	Boyd	0	250,092	59,580,570	0	59,830,662	496,796,275	596,155,530
9	Brown	0	774,797	168,036,730	1,764,029	170,575,556	608,549,791	730,259,749
10	Buffalo	165,093,898	7,738,702	3,536,193,323	80,502,950	3,789,528,873	2,000,741,445	2,400,889,734
11	Burt	11,058,919	2,446,292	377,362,617	571,825	391,439,653	1,537,134,068	1,844,566,882
12	Butler	24,457,610	2,770,946	505,936,405	5,058,120	538,223,081	1,757,472,850	2,108,967,420
13	Cass	56,026,308	9,072,552	1,977,835,441	24,231,364	2,067,165,665	1,269,861,176	1,523,833,411
14	Cedar	5,822,374	3,659,411	480,658,160	15,063,120	505,203,065	1,931,644,040	2,317,972,848
15	Chase	5,708,805	730,541	322,024,031	4,818,746	333,282,123	1,147,487,897	1,376,985,476
16	Cherry	0	1,606,377	327,996,736	4,551,033	334,154,146	1,692,547,429	2,031,056,915
17	Cheyenne	120,247,510	6,951,444	689,304,219	62,910,739	879,413,912	611,249,534	733,499,441
18	Clay	74,909,838	1,396,834	368,331,140	0	444,637,812	1,705,032,165	2,046,038,598
19	Colfax	40,112,181	2,012,265	474,145,921	1,204,470	517,474,837	1,217,295,775	1,460,754,930
20	Cuming	0	1,300,982	534,953,753	8,874,955	545,129,690	1,980,449,055	2,376,538,866
21	Custer	82,902,217	2,005,796	692,967,426	21,949,202	799,824,641	2,791,156,969	3,349,388,363
22	Dakota	17,197,942	8,298,648	958,098,001	74,751,495	1,058,346,086	652,043,840	782,432,608
23	Dawes	55,172,807	2,143,427	432,631,861	4,736,970	494,685,065	370,873,945	445,048,734
24	Dawson	149,510,203	4,700,591	1,212,074,491	58,578,849	1,424,864,134	1,773,112,693	2,127,735,232
25	Deuel	55,161,934	1,618,560	96,285,319	0	153,065,813	264,738,900	317,686,680
26	Dixon	5,629,350	1,252,817	251,870,300	14,301,795	273,054,262	1,153,963,825	1,384,756,590
27	Dodge	87,246,334	6,571,839	2,065,114,984	19,018,618	2,177,951,775	1,675,213,470	2,010,256,164
28	Douglas	227,099,015	137,263,850	39,202,885,020	1,733,534,925	41,300,782,810	316,110,135	379,332,162
29	Dundy	20,328,661	2,042,843	93,254,829	10,954,338	126,580,671	711,042,301	853,250,761
30	Fillmore	12,342,879	2,024,227	340,837,835	62,459,144	417,664,085	2,042,903,840	2,451,484,608
31	Franklin	236,223	2,789,603	135,794,819	0	138,820,645	826,241,015	991,489,218
32	Frontier	547,172	2,331,705	163,354,168	465,907	166,698,952	747,517,460	897,020,952
33	Furnas	16,927,693	2,018,853	199,037,509	15,845,840	233,829,895	780,234,495	936,281,394
34	Gage	18,545,347	17,352,632	1,156,147,075	55,794,795	1,247,839,849	1,709,544,135	2,051,452,962
35	Garden	79,995,291	573,587	91,491,203	0	172,060,081	536,101,446	643,321,735
36	Garfield	0	256,748	102,629,795	647,985	103,534,528	345,914,804	415,097,765
37	Gosper	342,306	3,574,134	180,507,149	885,992	185,309,581	649,333,587	779,200,304
38	Grant	41,316,636	362,112	23,833,936	0	65,512,684	198,306,427	237,967,712
39	Greeley	7,558,406	372,494	114,133,405	1,847,200	123,911,505	788,136,535	945,763,842
40	Hall	126,305,802	11,745,776	3,492,559,088	105,287,781	3,735,898,447	1,557,338,276	1,868,805,931
41	Hamilton	48,556,653	1,440,270	735,460,912	18,841,870	804,299,705	2,018,676,980	2,422,412,376
42	Harlan	7,081,884	923,691	206,494,089	2,497,155	216,996,819	758,904,465	910,685,358
43	Hayes	3,853,180	204,134	44,116,133	0	48,173,447	482,547,455	579,056,946
44	Hitchcock	21,063,594	1,735,654	167,442,968	0	190,242,216	509,903,260	611,883,912
45	Holt	6,117,941	2,292,830	604,053,167	27,552,959	640,016,897	2,667,152,595	3,200,583,114
46	Hooker	46,157,642	306,810	31,557,305	0	78,021,757	209,789,708	251,747,650
47	Howard	19,046,679	717,059	391,158,712	762,876	411,685,326	896,105,919	1,075,327,103
48	Jefferson	86,491,272	7,441,518	401,380,571	5,182,582	500,495,943	1,221,535,917	1,465,843,100
49	Johnson	21,343,752	1,171,757	209,051,805	557,755	232,125,069	638,285,052	765,942,062
50	Kearney	13,033,422	3,086,137	468,239,160	3,291,495	487,650,214	1,521,785,490	1,826,142,588
51	Keith	193,109,181	2,218,879	630,888,452	27,712,337	853,928,849	769,209,621	923,051,545
52	Keya Paha	0	269,882	36,451,180	0	36,721,062	417,966,590	501,559,908

Nebraska Department of Revenue Property Assessment Division
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Pursuant to Neb. Rev. Stat. § 77-4212 and Directive 16-2
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Co#	County Name	Railroad Companies' Real Property Value	Public Service Companies' Real Property Value	Counties' NonAgland Real Property Value	Counties' TIF Excess Real Value	Total NonAgland Value Eligible for Tax Credit	Total Agland Value Eligible for Tax Credit	Agland @ 120% for Tax Credit Allocation
53	Kimball	77,385,558	5,409,609	246,520,319	1,536,487	330,851,973	269,216,435	323,059,722
54	Knox	0	795,072	438,832,185	1,005,905	440,633,162	1,601,257,815	1,921,509,378
55	Lancaster	159,369,993	31,990,239	22,714,928,760	504,574,840	23,410,863,832	1,536,893,900	1,844,272,680
56	Lincoln	387,025,530	16,136,089	2,344,816,850	11,342,690	2,759,321,159	1,845,272,930	2,214,327,516
57	Logan	0	142,368	34,102,434	0	34,244,802	281,790,128	338,148,154
58	Loup	0	190,140	43,578,760	0	43,768,900	307,626,610	369,151,932
59	Madison	20,534,848	5,009,901	2,099,776,138	12,049,164	2,137,370,051	1,608,654,072	1,930,384,886
60	McPherson	0	199,668	17,640,977	0	17,840,645	271,457,557	325,749,068
61	Merrick	102,289,225	1,321,162	462,618,944	43,116,390	609,345,721	1,173,041,355	1,407,649,626
62	Morrill	170,821,762	1,865,977	220,350,246	18,352,612	411,390,597	588,354,440	706,025,328
63	Nance	20,882,666	510,679	189,346,143	5,713,785	216,453,273	898,116,278	1,077,739,534
64	Nemaha	13,126,308	1,456,148	289,515,669	15,157,215	319,255,340	789,065,570	946,878,684
65	Nuckolls	21,581,078	4,160,595	189,261,315	14,042,500	229,045,488	1,047,670,555	1,257,204,666
66	Otoe	14,678,173	10,878,118	945,463,580	2,583,470	973,603,341	1,286,474,850	1,543,769,820
67	Pawnee	12,451,478	471,997	104,439,755	734,025	118,097,255	631,847,635	758,217,162
68	Perkins	762,444	5,860,608	201,725,900	6,152,592	214,501,544	1,037,624,329	1,245,149,195
69	Phelps	11,055,108	10,210,475	542,032,569	23,706,412	587,004,564	1,517,539,033	1,821,046,840
70	Pierce	7,894,361	1,269,656	448,626,204	1,178,550	458,968,771	1,447,663,195	1,737,195,834
71	Platte	75,936,719	3,205,023	2,552,240,396	6,014,930	2,637,397,068	2,391,036,615	2,869,243,938
72	Polk	17,706,701	773,948	315,072,015	4,163,530	337,716,194	1,538,543,885	1,846,252,662
73	Red Willow	18,310,149	2,134,257	562,759,219	11,458,308	594,661,933	635,881,363	763,057,636
74	Richardson	47,116,338	2,228,182	288,725,406	17,060,647	355,130,573	1,072,111,081	1,286,533,297
75	Rock	0	446,648	68,198,995	0	68,645,643	585,587,820	702,705,384
76	Saline	20,394,768	2,788,142	705,186,430	7,044,035	735,413,375	1,470,814,655	1,764,977,586
77	Sarpy	22,748,076	15,784,848	13,665,140,408	87,587,047	13,791,260,379	373,249,152	447,898,982
78	Saunders	41,126,794	3,508,400	1,606,091,275	29,341,840	1,680,068,309	2,013,528,090	2,416,233,708
79	Scotts Bluff	183,548,022	5,050,956	2,000,897,078	37,082,868	2,226,578,924	493,427,528	592,113,034
80	Seward	48,239,201	2,695,575	1,156,008,144	8,372,620	1,215,315,540	1,720,692,242	2,064,830,690
81	Sheridan	48,776,117	1,254,329	207,377,918	1,080,296	258,488,660	746,573,913	895,888,696
82	Sherman	13,103,585	768,354	166,550,430	7,217,425	187,639,794	776,245,415	931,494,498
83	Sioux	43,072,121	619,680	66,447,717	0	110,139,518	526,543,632	631,852,358
84	Stanton	0	2,735,748	352,856,680	0	355,592,428	1,029,132,380	1,234,958,856
85	Thayer	72,705,096	4,741,780	266,914,013	12,100,529	356,461,418	1,562,153,631	1,874,584,357
86	Thomas	52,253,722	363,971	36,626,491	0	89,244,184	178,714,644	214,457,573
87	Thurston	11,069,604	2,069,957	150,914,866	3,164,500	167,218,927	841,415,710	1,009,698,852
88	Valley	9,032,325	632,572	211,592,090	32,190,887	253,447,874	786,690,235	944,028,282
89	Washington	25,958,626	2,930,341	1,748,319,329	9,084,905	1,786,293,201	1,053,342,745	1,264,011,294
90	Wayne	0	1,958,678	475,095,835	15,201,775	492,256,288	1,331,469,570	1,597,763,484
91	Webster	11,424,105	4,080,763	137,033,170	700,890	153,238,928	832,754,615	999,305,538
92	Wheeler	0	90,381	53,961,099	0	54,051,480	492,795,960	591,355,152
93	York	41,450,814	1,674,253	966,783,931	17,142,361	1,027,051,359	2,205,610,041	2,646,732,049
	State Totals	\$4,072,014,548	\$440,404,300	\$127,312,059,549	\$3,491,874,188	\$135,316,352,585	\$99,457,984,847	\$119,349,581,817

*Source: 2017 School District Taxable Value Reports -- Property Assessment Division

Total Value for Credit Allocation>>	\$254,665,934,402	NonAgland Portion	0.5313	Agland Portion	0.4687
Credit Monies Available>	\$224,000,000	NonAgland Credit \$\$	\$119,011,200	Agland Credit \$\$	\$104,988,800
		NonAgland Credit Rate	0.0008795	Agland Credit Rate	0.0010556