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FOR INFORMATION, CONTACT:
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Real Property Tax Credit (non-agland) and Agricultural Land Tax Credit for Tax Year 2020

SEPTEMBER 15, 2020 (LINCOLN, NEB.) – The State of Nebraska is providing property owners tax relief of a portion of real property taxes levied in 2020. The Property Tax Credit Act (Act) provides a real property tax credit based upon the credit allocation valuation of each parcel of real property compared to the credit allocation valuation of all real property in the state. For purposes of the Act, credit allocation valuation means 120% of the taxable value of agricultural and horticultural land and agricultural and horticultural land receiving special valuation. For all other real property, other than agricultural land, credit allocation valuation means 100% of the taxable value. The total amount of credit available for statewide distribution in 2020 is \$275 million.

The Act requires allocation of the credit monies based on the credit allocation value, therefore, 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 \$102.21 per \$100,000 of valuation.

Agland tax credit rate is \$122.64 per \$100,000 of valuation.

The Real property tax credit rate and the Agland tax credit rate do not include the taxpayer relief provided under the newly-enacted Property Tax Incentive Act (Neb. Laws 2020, [LB 1107](#)).

Allocation of the total credit money of \$275 million was determined as follows:

	Credit Allocation Value	% of Total	Allocation of \$275 million
Real Property Non-Agland	161,969,752,679	60.20%	\$165,550,000
Agland at 120%	107,094,661,798	39.80%	\$109,450,000
Total	269,061,414,477	100%	\$275,000,000

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

- \$165,550,000 divided by real property (non-agland) value 161,969,752,679 = .0010221 or \$102.21 per 100,000 of taxable real property (non-agland) value.

Agland rate of credit was determined as follows:

- \$109,450,000 divided by taxable agland value 89,243,051,499 = .0012264
or \$122.64 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 2020 tax statements.

The amounts of real property tax credit for 2020 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 19-1](#).

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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 19-1
September 15, 2020

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	\$112,921,627	\$4,704,912	\$2,014,648,388	\$21,289,798	\$2,153,564,725	\$1,426,701,126	\$1,712,041,351
2	Antelope	10,011,312	1,835,617	536,982,461	4,485,230	553,314,620	1,749,872,440	2,099,846,928
3	Arthur	0	79,186	20,878,202	0	20,957,388	202,188,604	242,626,325
4	Banner	0	863,133	43,574,773	0	44,437,906	217,973,972	261,568,766
5	Blaine	27,671,492	163,062	24,920,667	0	52,755,221	268,220,735	321,864,882
6	Boone	22,135,626	1,823,290	501,146,460	8,898,050	534,003,426	1,681,732,735	2,018,079,282
7	Box Butte	179,168,746	1,587,832	617,514,373	21,788,456	820,059,407	565,379,581	678,455,497
8	Boyd	0	116,819	70,807,830	0	70,924,649	486,472,765	583,767,318
9	Brown	0	737,378	207,539,484	0	208,276,862	571,170,238	685,404,286
10	Buffalo	198,597,485	9,224,549	4,079,010,400	130,992,815	4,417,825,249	1,683,580,545	2,020,296,654
11	Burt	13,712,259	3,346,904	424,817,149	571,825	442,448,137	1,276,686,561	1,532,023,873
12	Butler	29,084,628	3,814,732	600,116,030	11,213,175	644,228,565	1,619,457,295	1,943,348,754
13	Cass	71,917,694	9,836,485	2,289,366,702	38,732,701	2,409,853,582	1,257,467,862	1,508,961,434
14	Cedar	7,840,501	5,289,645	536,581,677	16,271,530	565,983,353	1,798,357,620	2,158,029,144
15	Chase	7,667,652	1,406,126	347,478,827	7,106,814	363,659,419	933,848,065	1,120,617,678
16	Cherry	0	2,126,998	386,197,452	3,849,903	392,174,353	1,656,276,025	1,987,531,230
17	Cheyenne	144,193,849	8,916,214	602,769,388	65,899,882	821,779,333	483,764,034	580,516,841
18	Clay	88,211,290	1,935,230	419,004,122	0	509,150,642	1,456,721,045	1,748,065,254
19	Colfax	47,277,292	3,121,730	593,873,591	1,323,185	645,595,798	1,161,862,165	1,394,234,598
20	Cuming	0	2,461,529	664,044,058	8,473,300	674,978,887	1,930,963,395	2,317,156,074
21	Custer	110,815,785	3,046,017	791,728,679	20,216,820	925,807,301	2,424,352,782	2,909,223,338
22	Dakota	21,987,556	9,837,663	1,165,001,139	92,643,581	1,289,469,939	554,743,615	665,692,338
23	Dawes	72,679,802	3,362,154	464,967,124	5,012,085	546,021,165	370,093,070	444,111,684
24	Dawson	176,226,310	6,288,077	1,375,820,056	46,872,355	1,605,206,798	1,592,916,611	1,911,499,933
25	Deuel	65,015,335	2,121,682	105,825,892	0	172,962,909	201,759,890	242,111,868
26	Dixon	7,580,574	1,853,933	332,214,180	15,247,580	356,896,267	984,729,090	1,181,674,908
27	Dodge	105,252,544	8,498,261	2,583,357,511	174,383,755	2,871,492,071	1,629,751,474	1,955,701,769
28	Douglas	266,663,780	157,087,230	48,070,770,120	2,144,617,105	50,639,138,235	300,189,135	360,226,962
29	Dundy	28,408,568	2,940,595	99,041,021	15,472,169	145,862,353	667,635,246	801,162,295
30	Fillmore	17,248,726	3,770,996	427,494,277	27,634,245	476,148,244	1,774,900,420	2,129,880,504
31	Franklin	325,789	2,130,344	151,827,950	0	154,284,083	773,625,950	928,351,140
32	Frontier	754,664	2,437,622	179,389,849	374,285	182,956,420	621,928,292	746,313,950
33	Furnas	23,646,284	2,883,856	210,974,610	19,192,715	256,697,465	655,724,160	786,868,992
34	Gage	23,785,794	18,019,810	1,309,214,260	56,887,490	1,407,907,354	1,513,174,755	1,815,809,706
35	Garden	85,590,661	660,095	106,527,436	0	192,778,192	530,528,559	636,634,271
36	Garfield	0	296,209	126,404,195	693,481	127,393,885	298,962,313	358,754,776
37	Gosper	472,111	2,518,777	214,494,880	1,005,635	218,491,403	586,458,129	703,749,755
38	Grant	55,228,143	284,675	26,366,536	0	81,879,354	197,971,005	237,565,206
39	Greeley	8,483,796	654,048	123,610,610	1,838,060	134,586,514	771,895,630	926,274,756
40	Hall	154,653,853	13,331,105	4,016,869,339	199,956,392	4,384,810,689	1,163,270,884	1,395,925,061
41	Hamilton	64,126,482	2,050,773	882,264,380	18,181,615	966,623,250	1,759,452,310	2,111,342,772
42	Harlan	9,658,725	1,560,278	231,130,068	3,767,102	246,116,173	681,435,881	817,723,057
43	Hayes	5,175,309	429,654	52,755,158	0	58,360,121	382,751,620	459,301,944
44	Hitchcock	28,610,418	3,292,014	199,583,921	0	231,486,353	407,054,505	488,465,406
45	Holt	8,238,518	2,806,009	636,136,270	26,489,697	673,670,494	2,309,214,513	2,771,057,416
46	Hooker	61,699,138	269,237	36,447,455	0	98,415,830	208,801,471	250,561,765
47	Howard	21,390,345	921,887	437,410,316	2,652,404	462,374,952	871,829,258	1,046,195,110
48	Jefferson	97,888,259	7,579,595	457,652,918	6,248,347	569,369,119	1,061,135,104	1,273,362,125
49	Johnson	28,530,297	1,948,851	248,305,231	584,875	279,369,254	649,078,012	778,893,614
50	Kearney	18,213,732	3,522,668	510,942,990	3,579,245	536,258,635	1,185,444,960	1,422,533,952
51	Keith	216,258,054	3,533,433	850,108,347	31,491,715	1,101,391,549	709,606,685	851,528,022
52	Keya Paha	0	5,679	44,756,590	0	44,762,269	416,953,630	500,344,356
53	Kimball	91,208,693	4,232,629	251,611,590	0	347,052,912	263,929,520	316,715,424

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54	Knox	0	2,838,596	563,247,740	1,094,055	567,180,391	1,568,154,180	1,881,785,016
55	Lancaster	211,339,277	40,493,501	26,586,733,287	746,994,613	27,585,560,678	1,372,399,201	1,646,879,041
56	Lincoln	451,019,040	15,994,468	2,540,547,326	11,869,138	3,019,429,972	1,707,398,240	2,048,877,888
57	Logan	0	485,024	37,509,236	0	37,994,260	275,712,769	330,855,323
58	Loup	0	114,880	55,348,165	0	55,463,045	252,336,580	302,803,896
59	Madison	23,095,308	6,278,256	2,619,317,626	42,560,612	2,691,251,802	1,371,379,857	1,645,655,828
60	McPherson	0	415,651	17,712,309	0	18,127,960	271,737,307	326,084,768
61	Merrick	120,592,705	2,204,558	604,375,902	10,056,305	737,229,470	930,961,435	1,117,153,722
62	Morrill	200,336,248	2,072,655	255,682,345	20,914,980	479,006,228	547,323,715	656,788,458
63	Nance	23,368,355	659,874	206,064,785	5,672,260	235,765,274	791,157,110	949,388,532
64	Nemaha	15,436,910	2,482,595	340,595,627	14,612,141	373,127,273	721,526,275	865,831,530
65	Nuckolls	25,590,701	2,916,435	200,940,020	14,042,500	243,489,656	810,626,480	972,751,776
66	Otoe	17,261,946	12,527,483	1,024,479,050	7,487,150	1,061,755,629	1,205,947,300	1,447,136,760
67	Pawnee	16,651,258	774,157	129,517,375	0	146,942,790	599,465,845	719,359,014
68	Perkins	1,051,568	4,045,835	228,760,509	7,368,749	241,226,661	834,530,033	1,001,436,040
69	Phelps	15,444,119	7,523,026	639,012,027	28,978,684	690,957,856	1,438,779,890	1,726,535,868
70	Pierce	10,630,674	1,502,337	584,449,463	1,932,025	598,514,499	1,221,335,786	1,465,602,943
71	Platte	88,007,979	4,325,928	2,953,921,193	16,768,715	3,063,023,815	2,195,530,615	2,634,636,738
72	Polk	19,792,830	1,007,517	356,764,707	6,183,847	383,748,901	1,343,038,090	1,611,645,708
73	Red Willow	25,581,844	3,918,349	639,284,032	28,569,445	697,353,670	515,794,321	618,953,185
74	Richardson	60,301,027	2,911,563	308,940,228	19,232,539	391,385,357	944,292,945	1,133,151,534
75	Rock	0	448,214	78,923,700	0	79,371,914	562,355,930	674,827,116
76	Saline	27,938,532	4,575,024	803,647,605	12,816,700	848,977,861	1,350,188,515	1,620,226,218
77	Sarpy	27,701,711	20,483,593	17,122,797,460	131,329,335	17,302,312,099	310,409,125	372,490,950
78	Saunders	49,843,155	3,746,495	2,017,411,496	44,919,632	2,115,920,778	1,888,724,959	2,266,469,951
79	Scotts Bluff	208,116,397	5,680,977	2,159,225,066	40,583,113	2,413,605,553	441,724,318	530,069,182
80	Seward	64,376,786	3,590,769	1,341,798,436	15,455,522	1,425,221,513	1,586,473,474	1,903,768,169
81	Sheridan	65,199,267	2,328,587	221,459,074	0	288,986,928	741,750,050	890,100,060
82	Sherman	17,515,625	876,006	200,186,855	6,226,160	224,804,646	667,190,315	800,628,378
83	Sioux	52,273,401	1,531,414	75,413,803	0	129,218,618	497,169,145	596,602,974
84	Stanton	0	3,787,777	453,092,785	0	456,880,562	958,501,985	1,150,202,382
85	Thayer	82,031,905	4,503,670	322,720,394	8,695,959	417,951,928	1,339,995,635	1,607,994,762
86	Thomas	69,847,799	268,747	41,245,625	0	111,362,171	177,043,822	212,452,586
87	Thurston	13,725,509	2,942,247	173,442,854	3,726,825	193,837,435	747,646,055	897,175,266
88	Valley	10,143,739	827,746	234,333,950	36,665,805	281,971,240	604,617,090	725,540,508
89	Washington	33,520,198	5,946,250	2,180,003,245	14,843,625	2,234,313,318	902,772,835	1,083,327,402
90	Wayne	0	2,597,479	588,381,885	15,260,970	606,240,334	1,267,207,365	1,520,648,838
91	Webster	15,427,865	3,239,130	169,326,275	1,463,390	189,456,660	711,166,880	853,400,256
92	Wheeler	0	198,094	62,014,345	0	62,212,439	505,252,347	606,302,816
93	York	55,423,584	2,065,072	1,058,739,284	20,330,481	1,136,558,421	2,113,438,393	2,536,126,072
	State Totals	\$4,954,816,760	\$522,697,206	\$151,899,644,021	\$4,592,594,692	\$161,969,752,679	\$89,243,051,499	\$107,091,661,798

*Source: 2020 School District Taxable Value Reports -- Property Assessment Division

Total Value for Credit Allocation>>	\$269,061,414,477	NonAgland Portion 0.6020	Agland Portion 0.3980
Credit Monies Available>	\$275,000,000	NonAgland Credit \$\$ \$165,550,000	Agland Credit \$\$ \$109,450,000
		NonAgland Credit Rate 0.0010221	Agland Credit Rate 0.0012264