



FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:
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Property Assessment Division
402-471-5962

Real Property Tax Credit (non-agland) and Agricultural Land Tax Credit for Tax Year 2021

SEPTEMBER 14, 2021 (LINCOLN, NEB.) – The State of Nebraska is providing property owners tax relief of a portion of real property taxes levied in 2021. 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 2021 is \$300 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 \$107.55 per \$100,000 of valuation.

Agland tax credit rate is \$129.05 per \$100,000 of valuation.

Allocation of the total credit money of \$300 million was determined as follows:

	Credit Allocation Value	% of Total	Allocation of \$300 million
Real Property Non-Agland	172,743,441,429	61.93%	\$185,790,000
Agland at 120%	106,202,403,949	38.07%	\$114,210,000
Total	278,945,845,378	100%	\$300,000,000

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

- \$185,790,000 divided by real property (non-agland) value 172,743,441,429 = .0010755 or \$107.55 per 100,000 of taxable real property (non-agland) value.

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Agland rate of credit was determined as follows:

- \$114,210,000 divided by taxable agland value 88,502,003,288 = .0012905
or \$129.05 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 2021 tax statements.

The amounts of real property tax credit for 2021 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 21-1](#).

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Nebraska Department of Revenue Property Assessment Division
2021 Certification of Real Property Tax Credit, pursuant to Neb. Rev. Stat. § 77-4212 and Directive 21-1

NonAgland Real Property Rate of Credit = \$107.55 per \$100,000 Valuation
Agricultural and Horticultural Land Rate of Credit = 129.05 per \$100,000 Valuation
September 14, 2021

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 \$92,895,000	NonAgland 2nd half \$92,895,000	Agland 1st half \$57,105,000	Agland 2nd half \$57,105,000	Total NonAgland & Agland 1st half \$150,000,000	Total NonAgland & Agland 2nd half \$150,000,000	Total Tax Credit for 2021	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	\$2,268,342,301	1.3131278862%	1,371,308,179	\$1,645,569,815	1.5494656936%	\$1,219,830.15	\$1,219,830.15	\$884,822.38	\$884,822.38	\$2,104,652.53	\$2,104,652.53	\$4,209,305.06	0.0010755	0.0012905
2	Antelope	593,833,196	0.3437659868%	1,750,960,305	2,101,152,366	1.9784414362%	319,341.41	319,341.41	1,129,788.98	1,129,788.98	1,449,130.39	1,449,130.39	2,898,260.78	0.0010755	0.0012905
3	Arthur	21,380,009	0.0123767414%	212,378,275	254,853,930	0.2399700200%	11,497.37	11,497.37	137,034.88	137,034.88	148,532.25	148,532.25	297,064.50	0.0010755	0.0012905
4	Banner	41,584,594	0.0240730378%	212,035,789	254,442,947	0.2395830391%	22,362.65	22,362.65	136,813.89	136,813.89	159,176.54	159,176.54	318,353.08	0.0010755	0.0012905
5	Blaine	55,831,308	0.0323203634%	276,424,245	331,709,094	0.3123367096%	30,024.00	30,024.00	178,359.88	178,359.88	208,383.88	208,383.88	416,767.76	0.0010755	0.0012905
6	Boone	551,794,672	0.3194301720%	1,644,960,990	1,973,953,188	1.8586709101%	296,734.66	296,734.66	1,061,394.02	1,061,394.02	1,358,128.68	1,358,128.68	2,716,257.36	0.0010755	0.0012905
7	Box Butte	860,117,541	0.4979161778%	566,253,788	679,504,546	0.6398203061%	462,539.23	462,539.23	365,369.39	365,369.39	827,908.62	827,908.62	1,655,817.24	0.0010755	0.0012905
8	Boyd	75,510,962	0.0437127809%	484,818,950	581,782,740	0.5478056224%	40,606.99	40,606.99	312,824.40	312,824.40	353,431.39	353,431.39	706,862.78	0.0010755	0.0012905
9	Brown	258,155,247	0.149443117%	587,094,188	704,513,026	0.6633682476%	138,826.29	138,826.29	378,816.44	378,816.44	517,642.73	517,642.73	1,035,285.46	0.0010755	0.0012905
10	Buffalo	4,475,807,136	2.5910142226%	1,586,798,260	1,904,157,912	1.7929517988%	2,406,922.66	2,406,922.66	1,023,865.12	1,023,865.12	3,430,787.78	3,430,787.78	6,861,575.56	0.0010755	0.0012905
11	Burt	469,755,340	0.2719381622%	1,248,570,744	1,498,284,893	1.4107824656%	252,616.96	252,616.96	805,627.33	805,627.33	1,058,244.29	1,058,244.29	2,116,488.58	0.0010755	0.0012905
12	Butler	690,558,148	0.3997594017%	1,580,617,425	1,896,740,910	1.7859679626%	371,356.50	371,356.50	1,019,877.01	1,019,877.01	1,391,233.51	1,391,233.51	2,782,467.02	0.0010755	0.0012905
13	Cass	2,643,877,172	1.5305224618%	1,256,092,418	1,507,310,902	1.4192813401%	1,421,778.84	1,421,778.84	810,480.61	810,480.61	2,232,259.45	2,232,259.45	4,464,518.90	0.0010755	0.0012905
14	Cedar	580,242,931	0.3358986751%	1,804,906,000	2,165,887,200	2.0393956440%	312,033.07	312,033.07	1,164,596.88	1,164,596.88	1,476,629.95	1,476,629.95	2,953,259.90	0.0010755	0.0012905
15	Chase	367,838,852	0.2129394025%	944,901,128	1,133,881,354	1.0676607231%	197,810.06	197,810.06	609,687.66	609,687.66	807,497.72	807,497.72	1,614,995.44	0.0010755	0.0012905
16	Cherry	407,094,334	0.2356641333%	1,656,478,321	1,987,773,985	1.8716845486%	218,920.20	218,920.20	1,068,825.46	1,068,825.46	1,287,745.66	1,287,745.66	2,575,491.32	0.0010755	0.0012905
17	Cheyenne	835,263,691	0.4835284536%	481,776,277	578,131,532	0.5443676513%	449,173.76	449,173.76	310,861.15	310,861.15	760,034.91	760,034.91	1,520,069.82	0.0010755	0.0012905
18	Clay	525,241,596	0.3040587774%	1,450,179,715	1,740,215,658	1.6385840558%	282,455.40	282,455.40	935,713.43	935,713.43	1,218,168.83	1,218,168.83	2,436,337.66	0.0010755	0.0012905
19	Colfax	677,177,489	0.3920134295%	1,147,009,060	1,376,410,872	1.2960260981%	364,160.88	364,160.88	740,095.70	740,095.70	1,104,256.58	1,104,256.58	2,208,513.16	0.0010755	0.0012905
20	Cuming	713,873,781	0.4132566627%	1,902,347,505	2,282,817,006	2.1494966473%	383,894.78	383,894.78	1,227,470.00	1,227,470.00	1,611,364.78	1,611,364.78	3,222,729.56	0.0010755	0.0012905
21	Custer	958,816,316	0.550522255%	2,356,371,438	2,827,645,726	2.6625063283%	515,615.76	515,615.76	1,520,424.24	1,520,424.24	2,036,040.00	2,036,040.00	4,072,080.00	0.0010755	0.0012905
22	Dakota	1,377,295,311	0.7973068613%	554,262,755	665,115,306	0.6262714226%	740,658.21	740,658.21	357,632.30	357,632.30	1,098,290.51	1,098,290.51	2,196,581.02	0.0010755	0.0012905
23	Dawes	566,233,510	0.3277887168%	364,044,010	436,852,812	0.4113398527%	304,499.33	304,499.33	234,895.62	234,895.62	539,394.95	539,394.95	1,078,789.90	0.0010755	0.0012905
24	Dawson	1,662,312,103	0.9623011382%	1,551,197,260	1,861,436,712	1.7527255907%	893,929.64	893,929.64	1,000,893.95	1,000,893.95	1,894,823.59	1,894,823.59	3,789,647.18	0.0010755	0.0012905
25	Deuel	187,116,803	0.1083206410%	180,881,175	217,057,410	0.2043808821%	100,624.46	100,624.46	116,711.70	116,711.70	217,336.16	217,336.16	434,672.32	0.0010755	0.0012905
26	Dixon	377,192,875	0.2183543826%	989,281,695	1,187,138,034	1.1178071210%	202,840.30	202,840.30	638,323.76	638,323.76	841,164.06	841,164.06	1,682,328.12	0.0010755	0.0012905
27	Dodge	3,078,874,375	1.7823046418%	1,604,618,954	1,925,542,745	1.8130877206%	1,655,671.90	1,655,671.90	1,035,363.74	1,035,363.74	2,691,035.64	2,691,035.64	5,382,071.28	0.0010755	0.0012905
28	Douglas	53,424,810,437	30.9272583636%	282,972,695	339,567,234	0.3197359206%	28,729,876.66	28,729,876.66	182,585.20	182,585.20	28,912,461.80	28,912,461.80	57,824,923.60	0.0010755	0.0012905
29	Dundy	159,098,356	0.0921009531%	670,911,981	805,094,377	0.7580754739%	85,557.18	85,557.18	432,899.00	432,899.00	518,456.18	518,456.18	1,036,912.36	0.0010755	0.0012905
30	Fillmore	488,216,628	0.2826252759%	1,775,746,885	2,130,896,262	2.0064482373%	262,544.75	262,544.75	1,145,782.27	1,145,782.27	1,408,327.02	1,408,327.02	2,816,654.04	0.0010755	0.0012905
31	Franklin	155,925,947	0.0902644672%	772,421,410	926,905,692	0.8727727975%	83,851.18	83,851.18	498,396.91	498,396.91	582,248.09	582,248.09	1,164,496.18	0.0010755	0.0012905
32	Frontier	191,525,914	0.1108730453%	621,573,916	745,888,699	0.7023275098%	102,995.52	102,995.52	401,064.12	401,064.12	504,059.64	504,059.64	1,008,119.28	0.0010755	0.0012905
33	Furnas	283,984,959	0.1643969558%	638,272,460	765,926,952	0.7211954942%	152,716.55	152,716.55	411,838.69	411,838.69	564,555.24	564,555.24	1,129,110.48	0.0010755	0.0012905
34	Gage	1,463,977,889	0.8474868145%	1,536,872,765	1,844,247,318	1.7365400871%	787,272.88	787,272.88	991,651.22	991,651.22	1,778,924.10	1,778,924.10	3,557,848.20	0.0010755	0.0012905
35	Garden	198,221,636	0.1147491531%	536,879,852	644,255,822	0.6066301685%	106,596.23	106,596.23	346,416.16	346,416.16	453,012.39	453,012.39	906,024.78	0.0010755	0.0012905
36	Garfield	139,094,071	0.0805206090%	289,888,391	347,866,069	0.3275500893%	74,799.62	74,799.62	187,047.48	187,047.48	261,847.10	261,847.10	523,694.20	0.0010755	0.0012905
37	Gosper	228,480,541	0.1322658268%	604,786,333	725,743,600	0.6833589194%	122,868.34	122,868.34	390,232.11	390,232.11	513,100.45	513,100.45	1,026,200.90	0.0010755	0.0012905
38	Grant	87,920,932	0.0508968278%	211,756,770	254,108,124	0.2392677704%	47,280.61	47,280.61	136,633.86	136,633.86	183,914.47	183,914.47	367,828.94	0.0010755	0.0012905
39	Greeley	139,955,770	0.0810194406%	770,954,155	925,144,986	0.8711149198%	75,263.01	75,263.01	497,450.17	497,450.17	572,713.18	572,713.18	1,145,426.36	0.0010755	0.0012905
40	Hall	4,679,460,387	2.7089077005%	1,162,021,675	1,394,426,010	1.3129891209%	2,516,439.81	2,516,439.81	749,782.44	749,782.44	3,266,222.25	3,266,222.25	6,532,444.50	0.0010755	0.0012905
41	Hamilton	1,009,350,392	0.5843060574%	1,759,480,180	2,111,376,216	1.9880681957%	542,791.11	542,791.11	1,135,286.34	1,135,286.34	1,678,077.45	1,678,077.45	3,356,154.90	0.0010755	0.0012905
42	Harlan	260,910,336	0.1510392139%	681,260,403	817,512,484	0.7697683420%	140,307.88	140,307.88	439,576.21	439,576.21	579,884.09	579,884.09	1,159,768.18	0.0010755	0.0012905
43	Hayes	58,666,738	0.0339617745%	403,364,970	484,037,964	0.4557693103%	31,548.79	31,548.79	260,267.06	260,267.06	291,815.85	291,815.85	583,631.70	0.0010755	0.0012905
44	Hitchcock	229,437,896	0.1328200331%	408,340,115	490,008,138	0.4613908158%	123,383.17	123,383.17	263,477.23	263,477.23	386,860.40	386,860.40	773,720.80	0.0010755	0.0012905
45	Holt	692,939,422	0.4011379050%	2,053,644,674	2,464,373,609	2.3204499309%	372,637.06	372,637.06	1,325,092.93	1,325,092.93	1,697,729.99	1,697,729.99	3,395,459.98	0.0010755	0.0012905
46	Hooker	109,617,133	0.0634566106%	208,475,754	250,170,905	0.2355604918%	58,948.02	58,948.02	134,516.82	134,516.82	193,464.84	193,464.84	386,929.68	0.0010755	0.0012905
47	Howard	492,626,957	0.2851783853%	859,882,442	1,031,858,930	0.9715965850%	264,916.46	264,916.46	554,830.23	554,830.23	819,746.69	819,746.69	1,639,493.38	0.0010755	0.0012905
48	Jefferson	591,627,759	0.3424892743%	1,064,449,406	1,277,339,287	1.2027404649%	318,155.41	318,155.41	686,824.94	686,824.94	1,004,980.35	1,004,980.35	2,009,960.70	0.0010755	0.0012905
49	Johnson	283,142,162	0.1639090084%	651,053,520	781,264,224	0.7356370430%	152,263.27	152,263.27	420,085.53	420,085.53	572,348.80	572,348.80	1,144,697.60	0.0010755	0.0012905
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Nebraska Department of Revenue Property Assessment Division
2021 Certification of Real Property Tax Credit, pursuant to Neb. Rev. Stat. § 77-4212 and Directive 21-1

NonAgland Real Property Rate of Credit = \$107.55 per \$100,000 Valuation
Agricultural and Horticultural Land Rate of Credit = 129.05 per \$100,000 Valuation
September 14, 2021

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 \$92,895,000	NonAgland 2nd half \$92,895,000	Agland 1st half \$57,105,000	Agland 2nd half \$57,105,000	Total NonAg & Agland 1st half \$150,000,000	Total NonAg & Agland 2nd half \$150,000,000	Total Tax Credit for 2021	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	353,570,487	0.2046795433%	263,831,060	316,597,272	0.2981074441%	190,137.06	190,137.06	170,234.26	170,234.26	360,371.32	360,371.32	720,742.64	0.0010755	0.0012905
54	Knox	587,944,139	0.3403568518%	1,539,201,540	1,847,041,848	1.7391714117%	316,174.50	316,174.50	993,153.83	993,153.83	1,309,328.33	1,309,328.33	2,618,656.66	0.0010755	0.0012905
55	Lancaster	30,749,876,190	17.8008935886%	1,370,000,201	1,644,000,241	1.5479877855%	16,536,140.10	16,536,140.10	883,978.42	883,978.42	17,420,118.52	17,420,118.52	34,840,237.04	0.0010755	0.0012905
56	Lincoln	3,103,531,322	1.7966131138%	1,747,996,804	2,097,596,165	1.9750929235%	1,668,963.75	1,668,963.75	1,127,876.81	1,127,876.81	2,796,840.56	2,796,840.56	5,593,681.12	0.0010755	0.0012905
57	Logan	37,202,861	0.0215364825%	301,468,578	361,762,294	0.3406347508%	20,006.32	20,006.32	194,519.47	194,519.47	214,525.79	214,525.79	429,051.58	0.0010755	0.0012905
58	Loup	57,785,680	0.0334517360%	252,351,955	302,822,346	0.2851369976%	31,074.99	31,074.99	162,827.48	162,827.48	193,902.47	193,902.47	387,804.94	0.0010755	0.0012905
59	Madison	2,814,598,291	1.6293517529%	1,394,550,564	1,673,460,677	1.5757276811%	1,513,586.31	1,513,586.31	899,819.29	899,819.29	2,413,405.60	2,413,405.60	4,826,811.20	0.0010755	0.0012905
60	McPherson	18,605,566	0.0107706353%	294,836,555	353,803,866	0.3331411087%	10,005.38	10,005.38	190,240.23	190,240.23	200,245.61	200,245.61	400,491.22	0.0010755	0.0012905
61	Merrick	783,331,090	0.4534650251%	922,405,460	1,106,886,552	1.0422424642%	421,246.34	421,246.34	595,172.56	595,172.56	1,016,418.90	1,016,418.90	2,032,837.80	0.0010755	0.0012905
62	Morrill	490,526,659	0.2839625371%	547,160,670	656,592,804	0.6182466494%	263,787.00	263,787.00	353,049.75	353,049.75	616,836.75	616,836.75	1,233,673.50	0.0010755	0.0012905
63	Nance	245,981,974	0.1423972870%	791,678,165	950,013,798	0.8945313502%	132,279.96	132,279.96	510,822.13	510,822.13	643,102.09	643,102.09	1,286,204.18	0.0010755	0.0012905
64	Nemaha	384,035,690	0.2223156415%	766,914,868	920,297,842	0.8665508574%	206,520.12	206,520.12	494,843.87	494,843.87	701,363.99	701,363.99	1,402,727.98	0.0010755	0.0012905
65	Nuckolls	251,750,867	0.1457368598%	823,777,895	988,533,474	0.9308014106%	135,382.26	135,382.26	531,534.15	531,534.15	666,916.41	666,916.41	1,333,832.82	0.0010755	0.0012905
66	Otoe	1,137,981,012	0.6587694459%	1,203,252,670	1,443,903,204	1.3595767613%	611,963.88	611,963.88	776,386.31	776,386.31	1,388,350.19	1,388,350.19	2,776,700.38	0.0010755	0.0012905
67	Pawnee	154,477,833	0.0894261639%	608,322,730	729,987,276	0.6873547574%	83,072.43	83,072.43	392,513.93	392,513.93	475,586.36	475,586.36	951,172.72	0.0010755	0.0012905
68	Perkins	258,129,730	0.1494295401%	801,396,565	961,675,878	0.9055123446%	138,812.57	138,812.57	517,092.82	517,092.82	655,905.39	655,905.39	1,311,810.78	0.0010755	0.0012905
69	Phelps	701,732,520	0.4062281695%	1,408,901,758	1,690,682,110	1.5919433526%	377,365.66	377,365.66	909,079.25	909,079.25	1,286,444.91	1,286,444.91	2,572,889.82	0.0010755	0.0012905
70	Pierce	628,882,986	0.3640560711%	1,234,726,760	1,481,672,112	1.3951398998%	338,189.89	338,189.89	796,694.64	796,694.64	1,134,884.53	1,134,884.53	2,269,769.06	0.0010755	0.0012905
71	Platte	3,342,687,936	1.9350592464%	2,182,300,865	2,618,761,038	2.4658208672%	1,797,573.29	1,797,573.29	1,408,107.01	1,408,107.01	3,205,680.30	3,205,680.30	6,411,360.60	0.0010755	0.0012905
72	Polk	397,186,397	0.2299284961%	1,343,457,528	1,612,149,034	1.5179967440%	213,592.08	213,592.08	866,852.04	866,852.04	1,080,444.12	1,080,444.12	2,160,888.24	0.0010755	0.0012905
73	Red Willow	721,338,132	0.4175777245%	514,821,315	617,785,578	0.5817058325%	387,908.83	387,908.83	332,183.12	332,183.12	720,091.95	720,091.95	1,440,183.90	0.0010755	0.0012905
74	Richardson	413,354,674	0.2392882014%	959,334,745	1,151,201,694	1.0839695254%	222,286.77	222,286.77	619,000.80	619,000.80	841,287.57	841,287.57	1,682,575.14	0.0010755	0.0012905
75	Rock	83,618,182	0.0484059952%	561,564,270	673,877,124	0.6345215352%	44,966.75	44,966.75	362,343.52	362,343.52	407,310.27	407,310.27	814,620.54	0.0010755	0.0012905
76	Saline	914,538,494	0.5294200963%	1,338,497,785	1,606,197,342	1.5123926411%	491,804.80	491,804.80	863,651.82	863,651.82	1,355,456.62	1,355,456.62	2,710,913.24	0.0010755	0.0012905
77	Sarpy	18,579,854,495	10.7557510382%	314,395,536	377,274,643	0.3552411518%	9,991,554.93	9,991,554.93	202,860.46	202,860.46	10,194,415.39	10,194,415.39	20,388,830.78	0.0010755	0.0012905
78	Saunders	2,308,345,869	1.3362856789%	1,846,991,659	2,216,389,991	2.0869489848%	1,241,342.58	1,241,342.58	1,191,752.22	1,191,752.22	2,433,094.80	2,433,094.80	4,866,189.60	0.0010755	0.0012905
79	Scotts Bluff	2,514,208,923	1.4554583967%	441,542,541	529,851,049	0.4989068320%	1,352,048.08	1,352,048.08	284,900.75	284,900.75	1,636,948.83	1,636,948.83	3,273,897.66	0.0010755	0.0012905
80	Seward	1,523,860,141	0.8821522417%	1,541,930,085	1,850,316,102	1.7422544436%	819,475.32	819,475.32	994,914.40	994,914.40	1,814,389.72	1,814,389.72	3,628,779.44	0.0010755	0.0012905
81	Sheridan	312,525,079	0.1809186366%	762,793,764	915,352,517	0.8618943479%	168,064.37	168,064.37	492,184.77	492,184.77	660,249.14	660,249.14	1,320,498.28	0.0010755	0.0012905
82	Sherman	238,054,202	0.1378079538%	667,305,275	800,766,330	0.7540001923%	128,016.70	128,016.70	430,571.81	430,571.81	558,588.51	558,588.51	1,117,177.02	0.0010755	0.0012905
83	Sioux	132,948,753	0.0769631263%	497,199,014	596,638,817	0.5617940789%	71,494.90	71,494.90	320,812.51	320,812.51	392,307.41	392,307.41	784,614.82	0.0010755	0.0012905
84	Stanton	467,371,111	0.2705579483%	985,471,355	1,182,565,626	1.1135017495%	251,334.81	251,334.81	635,865.17	635,865.17	887,199.98	887,199.98	1,774,399.96	0.0010755	0.0012905
85	Thayer	457,604,520	0.2649041354%	1,319,411,349	1,583,293,619	1.4908265351%	246,082.70	246,082.70	851,336.49	851,336.49	1,097,419.19	1,097,419.19	2,194,838.38	0.0010755	0.0012905
86	Thomas	120,693,162	0.0698684483%	193,526,830	232,232,196	0.2186694344%	64,904.30	64,904.30	124,871.18	124,871.18	189,775.48	189,775.48	379,550.96	0.0010755	0.0012905
87	Thurston	196,098,493	0.1135200801%	747,535,605	897,042,726	0.8446538804%	105,454.48	105,454.48	482,339.60	482,339.60	587,794.08	587,794.08	1,175,588.16	0.0010755	0.0012905
88	Valley	298,790,499	0.1729677819%	586,916,875	704,300,250	0.6631678981%	160,678.42	160,678.42	378,702.03	378,702.03	539,380.45	539,380.45	1,078,760.90	0.0010755	0.0012905
89	Washington	2,400,228,119	1.3894756867%	883,449,095	1,060,138,914	0.9982249691%	1,290,753.44	1,290,753.44	570,036.37	570,036.37	1,860,789.81	1,860,789.81	3,721,579.62	0.0010755	0.0012905
90	Wayne	633,028,650	0.3664559677%	1,267,098,575	1,520,518,290	1.4317173938%	340,419.27	340,419.27	817,582.22	817,582.22	1,158,001.49	1,158,001.49	2,316,002.98	0.0010755	0.0012905
91	Webster	210,480,910	0.1218459632%	752,735,250	903,282,300	0.8505290525%	113,188.81	113,188.81	485,694.62	485,694.62	598,883.43	598,883.43	1,197,766.86	0.0010755	0.0012905
92	Wheeler	68,274,608	0.0395237049%	504,456,667	605,348,000	0.5699946305%	36,715.55	36,715.55	325,495.43	325,495.43	362,210.98	362,210.98	724,421.96	0.0010755	0.0012905
93	York	1,175,720,973	0.6806168519%	2,010,661,986	2,412,794,383	2.2718830208%	632,259.02	632,259.02	1,297,358.80	1,297,358.80	1,929,617.82	1,929,617.82	3,859,235.64	0.0010755	0.0012905
	State Totals	\$172,743,441,429	100.00000000%	\$88,502,003,288	\$106,202,403,949	100.00000000%	\$92,895,000.06	\$92,895,000.06	\$57,105,000.00	\$57,105,000.00	\$150,000,000.00	\$150,000,000.00	\$300,000,000.00	0.0010755	0.0012905

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 21-1
September 14, 2021

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	\$120,766,032	\$5,693,587	\$2,097,259,166	\$44,623,516	\$2,268,342,301	\$1,371,308,179	\$1,645,569,815
2	Antelope	10,614,888	2,066,258	575,961,045	5,191,005	593,833,196	1,750,960,305	2,101,152,366
3	Arthur	0	87,041	21,292,968	0	21,380,009	212,378,275	254,853,930
4	Banner	0	699,717	40,884,877	0	41,584,594	212,035,789	254,442,947
5	Blaine	30,284,983	162,177	25,384,148	0	55,831,308	276,424,245	331,709,094
6	Boone	23,455,816	1,980,491	517,181,635	9,176,730	551,794,672	1,644,960,990	1,973,953,188
7	Box Butte	193,715,686	2,463,773	648,614,206	15,323,876	860,117,541	566,253,788	679,504,546
8	Boyd	0	123,987	75,386,975	0	75,510,962	484,818,950	581,782,740
9	Brown	0	949,749	257,205,498	0	258,155,247	587,094,188	704,513,026
10	Buffalo	216,276,114	10,050,892	4,126,273,025	123,207,105	4,475,807,136	1,586,798,260	1,904,157,912
11	Burt	14,053,320	3,857,594	451,059,855	784,571	469,755,340	1,248,570,744	1,498,284,893
12	Butler	31,138,395	4,033,653	646,790,505	8,595,595	690,558,148	1,580,617,425	1,896,740,910
13	Cass	76,831,414	11,494,728	2,504,516,934	51,034,096	2,643,877,172	1,256,092,418	1,507,310,902
14	Cedar	8,313,203	5,195,058	550,298,895	16,435,775	580,242,931	1,804,906,000	2,165,887,200
15	Chase	8,152,743	2,273,915	350,190,790	7,221,404	367,838,852	944,901,128	1,133,881,354
16	Cherry	0	4,005,311	399,239,120	3,849,903	407,094,334	1,656,478,321	1,987,773,985
17	Cheyenne	153,079,589	8,666,915	631,142,052	42,375,135	835,263,691	481,776,277	578,131,532
18	Clay	94,240,894	2,539,977	428,460,725	0	525,241,596	1,450,179,715	1,740,215,658
19	Coffax	51,440,741	3,104,668	618,499,395	4,132,685	677,177,489	1,147,009,060	1,376,410,872
20	Cuming	0	2,554,481	702,801,480	8,517,820	713,873,781	1,902,347,505	2,282,817,006
21	Custer	121,282,013	4,766,123	812,555,380	20,212,800	958,816,316	2,356,371,438	2,827,645,726
22	Dakota	22,890,288	10,507,776	1,243,042,196	100,855,051	1,377,295,311	554,262,755	665,115,306
23	Dawes	79,695,607	3,702,039	477,823,779	5,012,085	566,233,510	364,044,010	436,852,812
24	Dawson	191,752,612	6,666,368	1,414,679,910	49,213,213	1,662,312,103	1,551,197,260	1,861,436,712
25	Deuel	70,740,877	2,036,157	114,339,769	0	187,116,803	180,881,175	217,057,410
26	Dixon	8,037,601	1,981,514	352,249,415	14,924,345	377,192,875	989,281,695	1,187,138,034
27	Dodge	112,943,364	9,725,176	2,776,449,102	179,696,733	3,078,814,375	1,604,618,954	1,925,542,745
28	Douglas	288,036,600	163,396,945	50,742,154,795	2,231,222,097	53,424,810,437	282,972,695	339,567,234
29	Dundy	29,545,378	2,751,982	111,112,317	15,688,679	159,098,356	670,911,981	805,094,377
30	Fillmore	17,938,959	4,633,169	438,010,255	27,634,245	488,216,628	1,775,746,885	2,130,896,262
31	Franklin	389,227	2,276,761	153,259,959	0	155,925,947	772,421,410	926,905,692
32	Frontier	901,615	2,776,592	187,473,422	374,285	191,525,914	621,573,916	745,888,699
33	Furnas	24,704,329	3,269,145	235,085,600	20,925,885	283,984,959	638,272,460	765,926,952
34	Gage	26,477,586	20,781,763	1,358,341,290	58,377,250	1,463,977,889	1,536,872,765	1,844,247,318
35	Garden	89,046,512	628,528	108,546,596	0	198,221,636	536,879,852	644,255,822
36	Garfield	0	269,447	138,131,143	693,481	139,094,071	289,888,391	347,866,069
37	Gosper	564,041	2,271,892	224,290,610	1,353,998	228,480,541	604,786,333	725,743,600
38	Grant	60,444,280	302,697	27,173,955	0	87,920,932	211,756,770	254,108,124
39	Greeley	9,014,739	629,966	128,473,005	1,838,060	139,955,770	770,954,155	925,144,986
40	Hall	168,437,880	13,293,088	4,268,898,153	228,831,266	4,679,460,387	1,162,021,675	1,394,426,010
41	Hamilton	69,607,036	2,124,003	922,463,498	15,155,855	1,009,350,392	1,759,480,180	2,111,376,216
42	Harlan	10,175,157	1,817,402	245,019,787	3,897,990	260,910,336	681,260,403	817,512,484
43	Hayes	5,502,724	465,460	52,698,554	0	58,666,738	403,364,970	484,037,964
44	Hitchcock	29,911,831	3,108,156	196,417,909	0	229,437,896	408,340,115	490,008,138
45	Holt	8,735,213	4,396,942	653,208,450	26,598,817	692,939,422	2,053,644,674	2,464,373,609
46	Hooker	67,526,442	266,600	41,824,091	0	109,617,133	208,475,754	250,170,905
47	Howard	22,866,991	932,081	464,873,906	3,953,979	492,626,957	859,882,442	1,031,858,930
48	Jefferson	105,387,495	7,160,025	474,592,033	4,488,206	591,627,759	1,064,449,406	1,277,339,287
49	Johnson	31,224,900	2,229,694	248,676,485	1,010,983	283,142,062	651,053,520	781,264,224
50	Kearney	18,942,582	3,602,028	539,015,470	5,297,060	566,857,140	1,185,393,200	1,422,471,840
51	Keith	229,976,151	4,324,731	900,997,780	34,716,430	1,170,015,092	672,384,465	806,861,358
52	Keya Paha	0	5,558	45,752,665	0	45,758,223	416,473,255	499,767,906
53	Kimball	99,240,940	4,260,127	250,069,420	0	353,570,487	263,831,060	316,597,272

**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 21-1**

September 14, 2021

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
54	Knox	0	2,671,919	583,947,795	1,324,425	587,944,139	1,539,201,540	1,847,041,848
55	Lancaster	231,480,300	49,225,590	29,583,697,718	885,472,582	30,749,876,190	1,370,000,201	1,644,000,241
56	Lincoln	489,313,990	16,237,884	2,582,943,160	15,036,288	3,103,531,322	1,747,996,804	2,097,596,165
57	Logan	0	417,405	36,785,456	0	37,202,861	301,468,578	361,762,294
58	Loup	0	111,690	57,673,990	0	57,785,680	252,351,955	302,822,346
59	Madison	25,148,728	6,988,695	2,714,966,875	67,493,993	2,814,598,291	1,394,550,564	1,673,460,677
60	McPherson	0	404,772	18,200,794	0	18,605,566	294,836,555	353,803,866
61	Merrick	131,191,270	2,264,878	640,057,117	9,817,825	783,331,090	922,405,460	1,106,886,552
62	Morrill	206,248,349	2,236,655	261,352,430	20,689,225	490,526,659	547,160,670	656,592,804
63	Nance	24,681,421	641,698	214,708,655	5,950,200	245,981,974	791,678,165	950,013,798
64	Nemaha	17,403,692	2,895,306	349,412,630	14,324,062	384,035,690	766,914,868	920,297,842
65	Nuckolls	27,238,847	3,006,400	207,463,120	14,042,500	251,750,867	823,777,895	988,533,474
66	Otoe	36,286,117	14,054,385	1,079,263,200	8,377,310	1,137,981,012	1,203,252,670	1,443,903,204
67	Pawnee	17,981,822	882,476	135,613,535	0	154,477,833	608,322,730	729,987,276
68	Perkins	1,256,334	3,572,380	245,891,317	7,409,699	258,129,730	801,396,565	961,675,878
69	Phelps	16,120,547	7,236,020	648,788,143	29,587,810	701,732,520	1,408,901,758	1,690,682,110
70	Pierce	11,271,590	1,955,246	613,407,005	2,249,145	628,882,986	1,234,726,760	1,481,672,112
71	Platte	95,420,353	5,340,993	3,199,818,780	42,107,810	3,342,687,936	2,182,300,865	2,618,761,038
72	Polk	21,486,988	1,473,013	366,565,573	7,660,823	397,186,397	1,343,457,528	1,612,149,034
73	Red Willow	26,674,860	4,445,670	660,940,963	29,276,639	721,338,132	514,821,315	617,785,578
74	Richardson	66,642,728	3,100,266	324,378,522	19,233,158	413,354,674	959,334,745	1,151,201,694
75	Rock	0	741,392	82,876,790	0	83,618,182	561,564,270	673,877,124
76	Saline	30,101,925	4,849,119	861,958,560	17,628,890	914,538,494	1,338,497,785	1,606,197,342
77	Sarpy	29,703,980	21,652,750	18,380,480,753	148,017,012	18,579,854,495	314,395,536	377,274,643
78	Saunders	52,452,120	4,563,900	2,210,428,663	40,901,186	2,308,345,869	1,846,991,659	2,216,389,991
79	Scotts Bluff	215,934,740	6,644,862	2,242,935,351	48,693,970	2,514,208,923	441,542,541	529,851,049
80	Seward	70,181,827	3,926,459	1,419,009,104	30,742,751	1,523,860,141	1,541,930,085	1,850,316,102
81	Sheridan	71,357,148	2,310,539	238,857,392	0	312,525,079	762,793,764	915,352,517
82	Sherman	19,169,924	875,693	211,858,320	6,150,265	238,054,202	667,305,275	800,766,330
83	Sioux	55,931,359	1,117,418	75,899,976	0	132,948,753	497,199,014	596,638,817
84	Stanton	0	3,512,161	463,858,950	0	467,371,111	985,471,355	1,182,565,626
85	Thayer	88,286,538	4,654,889	353,367,671	11,295,422	457,604,520	1,319,411,349	1,583,293,619
86	Thomas	76,444,719	266,072	43,982,371	0	120,693,162	193,526,830	232,232,196
87	Thurston	14,066,900	3,381,039	178,650,554	0	196,098,493	747,535,605	897,042,726
88	Valley	10,843,995	853,704	250,031,705	37,061,095	298,790,499	586,916,875	704,300,250
89	Washington	36,022,793	7,268,596	2,335,695,270	21,241,460	2,400,228,119	883,449,095	1,060,138,914
90	Wayne	0	2,829,445	614,132,670	16,066,535	633,028,650	1,267,098,575	1,520,518,290
91	Webster	16,051,214	3,149,236	191,280,460	0	210,480,910	752,735,250	903,282,300
92	Wheeler	0	197,523	68,077,085	0	68,274,608	504,456,667	605,348,000
93	York	60,509,217	2,929,801	1,098,429,651	13,852,304	1,175,720,973	2,010,661,986	2,412,794,383
	State Totals	\$5,347,211,123	\$568,251,846	\$161,863,832,067	\$4,964,146,393	\$172,743,441,429	\$88,502,003,288	\$106,202,403,949

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

Total Value for Credit Allocation>>	\$278,945,845,378	NonAgland Portion 0.6193	Agland Portion 0.3807
Credit Monies Available>	\$300,000,000	NonAgland Credit \$\$ \$185,790,000	Agland Credit \$\$ \$114,210,000
		NonAgland Credit Rate 0.0010755	Agland Credit Rate 0.0012905