



## FOR IMMEDIATE RELEASE

### FOR INFORMATION, CONTACT:

Sarah R. Scott, Property Tax Administrator  
Property Assessment Division  
402-471-5962

## Real Property Tax Credit and School District Property Tax Relief Credit for 2024

SEPTEMBER 13, 2024 (LINCOLN, NEB.) - The State of Nebraska is providing property owners tax relief of a portion of real property taxes levied in 2024. This relief includes funds provided by the Property Tax Credit Act and the School District Property Tax Relief Act.

The **Property Tax Credit 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 2024 is \$427,068,566. This amount includes \$21,811,574 transferred into the Property Tax Credit Cash Fund from gaming income pursuant to [Neb. Rev. Stat. §9-1204](#) as well as \$7,256,992 of reappropriated unused credit funds and interest. The Department of Revenue's methodology for 2024 has accelerated property tax relief to Nebraskans. This year's gaming contribution of \$21,811,574 includes gaming funds received from December 2022 through July 2024.

The Property Tax Credit 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 \$119.83 per \$100,000 of valuation.**

**Agland tax credit rate is \$143.78 per \$100,000 of valuation.**

Allocation of the total credit money of \$427,068,566 was determined as follows:

	Credit Allocation Value	% of Total	Allocation of Credit
Real Property Non-Agland	229,374,358,871	64.36%	\$274,861,329
Agland at 120%	127,033,508,431	35.64%	\$152,207,237
Total	356,407,867,302	100%	\$ 427,068,566

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

- \$274,861,329 divided by real property (non-agland) value 229,374,358,871 = .0011983  
or \$119.83 per 100,000 of taxable real property (non-agland) value.

The Agland rate of credit was determined as follows:

- \$152,207,237 divided by taxable agland value 105,861,257,027 = .0014378  
or \$143.78 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 **School District Property Tax Credit Relief Act (SDPTRA)** provides a property tax credit based upon the real property taxes levied by school districts. Eligible school district taxes exclude voter approved bonds and overrides of levy limits. The relief provided is a proration of taxes levied, using two calculations. First, the eligible school district taxes levied in each county is divided by the eligible school taxes levied in the state. Then, each county treasurer will calculate the credit on the parcel using the following formula:

$(2023 \text{ Eligible school tax levied on the parcel} \div 2023 \text{ Eligible school tax levied in the county}) * \text{County Total 2024 SDPTRA Credit Amount.}$

The total amount of the credit available for 2024 is \$750,000,000 as provided by [Neb. Rev. Stat. §77-7304](#).

The real property tax credit and the school district property tax relief credit are not a reduction in the levy or tax rate. The credits have no impact on the property tax rates set by political subdivisions. All credits will be shown separately on tax statements as credits after the full taxes levied. The property tax credits will be reflected as a reduction in real property tax due on the 2024 tax statements.

The amounts of Real Property Tax Credit and the School District Property Tax Relief Credit for 2024 are being certified to the State Treasurer and the counties today. Attached are three documents. Two documents relate to the Real Property Tax Credit and the third to the School District Property Tax Relief Credit.

Additional information can be found at [revenue.nebraska.gov/PAD](https://revenue.nebraska.gov/PAD). For the Real Property Tax Credit, see [Directive 24-1](#). For the School District Property Tax Relief Credit, see [Directive 24-2](#).

###





**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 24-1  
September 13, 2024

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	\$129,539,718	\$4,354,376	\$2,951,878,152	\$73,283,554	\$3,159,055,800	\$1,746,246,509	\$2,095,495,811
2	Antelope	11,574,386	1,634,270	752,441,120	7,191,340	772,841,116	2,053,124,445	2,463,749,334
3	Arthur	0	66,623	29,315,475	0	29,382,098	247,505,026	297,006,031
4	Banner	0	736,095	50,870,013	0	51,606,108	240,221,154	288,265,385
5	Blaine	33,783,048	122,930	34,905,515	0	68,811,493	276,679,633	332,015,560
6	Boone	25,188,407	2,159,295	661,479,030	7,796,245	696,622,977	2,323,182,790	2,787,819,348
7	Box Butte	211,975,902	2,011,180	773,364,424	16,816,955	1,004,168,461	568,615,141	682,338,169
8	Boyd	0	79,092	102,984,610	0	103,063,702	568,646,370	682,375,644
9	Brown	0	724,620	302,630,219	0	303,354,839	721,127,151	865,352,581
10	Buffalo	228,006,522	9,421,441	5,265,435,369	166,734,984	5,669,598,316	1,866,164,402	2,239,397,282
11	Burt	16,508,442	3,596,486	683,524,910	6,541,405	710,171,243	1,520,501,633	1,824,601,960
12	Butler	32,939,874	3,654,625	847,098,550	43,983,145	927,676,194	1,823,839,895	2,188,607,874
13	Cass	82,589,480	11,032,294	3,071,010,570	76,039,659	3,240,672,003	1,301,588,421	1,561,906,105
14	Cedar	9,064,646	4,470,307	689,780,175	12,753,205	716,068,333	2,283,497,060	2,740,196,472
15	Chase	8,620,072	2,230,418	450,340,697	8,773,961	469,965,148	1,080,881,247	1,297,057,496
16	Cherry	0	2,958,541	560,638,470	2,460,680	566,057,691	2,122,547,403	2,547,056,884
17	Cheyenne	160,923,879	6,914,572	729,937,398	35,949,883	933,725,732	502,419,909	602,903,891
18	Clay	105,088,911	2,164,991	539,649,235	0	646,903,137	1,713,609,695	2,056,331,634
19	Coffax	53,609,446	2,969,660	888,778,603	5,673,205	951,030,914	1,395,619,470	1,674,743,364
20	Cuming	0	2,318,987	1,012,718,565	5,703,685	1,020,741,237	2,179,484,065	2,615,380,878
21	Custer	135,290,684	3,833,489	963,251,501	16,362,590	1,118,738,264	2,382,775,948	2,859,331,138
22	Dakota	26,092,576	9,419,437	1,672,729,157	142,404,732	1,850,645,902	755,114,365	906,137,238
23	Dawes	88,683,199	2,848,488	594,223,141	5,012,085	690,766,913	460,997,525	553,197,030
24	Dawson	199,803,896	5,356,613	2,086,179,927	79,258,334	2,370,598,770	1,680,678,468	2,016,814,162
25	Deuel	73,723,262	1,600,479	148,665,921	0	223,989,662	219,676,725	263,612,070
26	Dixon	8,764,135	1,564,606	460,790,845	15,794,570	486,914,156	1,398,946,365	1,678,735,638
27	Dodge	121,758,195	8,809,181	3,938,479,648	226,940,315	4,295,987,339	1,809,834,775	2,171,801,730
28	Douglas	301,405,450	146,525,895	66,546,767,300	2,724,419,215	69,719,117,860	297,093,925	356,512,710
29	Dundy	30,935,929	2,727,449	193,672,669	0	227,336,047	704,241,534	845,089,841
30	Fillmore	18,783,254	3,862,741	506,033,310	33,409,315	562,088,620	2,093,131,200	2,511,757,440
31	Franklin	243,004	1,926,036	239,865,855	0	242,034,895	841,797,545	1,010,157,054
32	Frontier	562,899	2,301,245	266,175,980	188,221	269,228,345	763,434,792	916,121,750
33	Furnas	25,502,033	2,426,972	363,876,179	17,494,385	409,299,569	810,382,220	972,458,664
34	Gage	27,970,683	23,229,297	1,842,040,465	51,771,080	1,945,011,525	1,941,094,725	2,329,313,670
35	Garden	94,056,319	456,195	137,516,404	0	232,028,918	622,329,754	746,795,705
36	Garfield	0	236,532	180,865,436	882,113	181,984,081	364,637,380	437,564,856
37	Gosper	352,144	2,080,923	358,072,931	2,168,730	362,674,728	680,578,147	816,693,776
38	Grant	67,425,892	191,474	33,714,116	0	101,331,482	285,980,247	343,176,296
39	Greeley	9,470,457	522,733	189,787,740	1,988,475	201,769,405	888,268,710	1,065,922,452
40	Hall	180,204,218	12,333,250	5,588,468,451	377,516,357	6,158,522,276	1,267,632,652	1,521,159,182
41	Hamilton	77,179,315	1,532,004	1,139,901,201	11,559,910	1,230,168,430	2,345,915,645	2,815,098,774
42	Harlan	10,229,899	1,443,579	366,127,416	6,185,875	383,986,769	919,456,850	1,103,348,220
43	Hayes	5,818,150	372,080	74,844,590	0	81,034,820	491,524,440	589,829,328
44	Hitchcock	31,393,054	2,533,508	282,532,700	0	316,459,262	476,867,125	572,240,550
45	Holt	9,524,804	3,327,266	765,453,360	4,645,073	782,950,503	2,542,213,366	3,050,656,039
46	Hooker	75,326,078	192,239	70,160,631	0	145,678,948	276,863,729	332,236,475
47	Howard	23,116,018	772,152	626,389,253	6,970,966	657,248,389	891,040,809	1,069,248,971
48	Jefferson	118,215,992	7,385,469	641,236,927	3,526,848	770,365,236	1,365,444,267	1,638,533,120
49	Johnson	34,831,529	2,186,327	380,077,457	2,647,971	419,743,284	712,025,570	854,430,684
50	Kearney	19,834,114	3,036,462	674,410,480	10,546,430	707,827,486	1,528,407,800	1,834,089,360
51	Keith	241,310,436	3,262,124	1,300,761,810	37,675,185	1,583,009,555	810,846,900	973,016,280
52	Keya Paha	0	5,450	63,128,755	0	63,134,205	513,915,675	616,698,810
53	Kimball	103,424,870	3,642,273	405,460,010	0	512,527,153	285,187,260	342,224,712

**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 24-1  
September 13, 2024

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	2,108,898	771,034,985	1,330,145	774,474,028	2,029,386,925	2,435,264,310
55	Lancaster	251,880,517	39,448,318	39,625,983,545	1,428,035,655	41,345,348,035	1,427,272,700	1,712,727,240
56	Lincoln	510,498,018	14,969,871	3,370,222,970	132,959,205	4,028,650,064	1,977,566,429	2,373,079,715
57	Logan	0	327,380	42,120,972	0	42,448,352	338,169,996	405,803,995
58	Loup	0	77,416	93,211,695	0	93,289,111	274,917,780	329,901,336
59	Madison	25,653,798	6,454,593	3,494,230,266	135,473,027	3,661,811,684	1,842,769,342	2,211,323,210
60	McPherson	0	326,039	22,549,729	0	22,875,768	363,972,922	436,767,506
61	Merrick	136,898,947	1,862,248	807,376,060	16,399,990	962,537,245	1,129,879,150	1,355,854,980
62	Morrill	214,671,548	1,829,245	391,398,531	4,295,650	612,194,974	668,770,962	802,525,154
63	Nance	26,975,567	576,412	269,028,435	8,597,910	305,178,324	825,156,165	990,187,398
64	Nemaha	20,028,843	2,547,440	458,162,773	26,030,237	506,769,293	983,873,160	1,180,647,792
65	Nuckolls	30,394,986	2,410,518	256,173,129	13,648,960	302,627,593	930,833,800	1,117,000,560
66	Otoe	40,662,769	14,547,121	1,475,506,529	15,592,831	1,546,309,250	1,399,690,381	1,679,628,457
67	Pawnee	19,893,972	712,329	170,426,491	0	191,032,792	676,663,820	811,996,584
68	Perkins	784,359	3,157,280	322,684,581	7,652,525	334,278,745	1,161,784,924	1,394,141,909
69	Phelps	16,688,574	6,683,124	882,340,200	28,730,543	934,442,441	1,707,210,104	2,048,652,125
70	Pierce	12,290,448	1,662,056	778,012,990	3,189,310	795,154,804	1,735,015,660	2,082,018,792
71	Platte	98,890,917	4,691,084	4,130,301,327	153,741,110	4,387,624,438	2,563,343,845	3,076,012,614
72	Polk	22,510,401	1,120,003	582,194,559	19,331,085	625,156,048	1,481,789,440	1,778,147,328
73	Red Willow	27,704,005	3,596,264	870,373,537	33,553,272	935,227,078	623,208,744	747,850,493
74	Richardson	75,121,573	3,111,656	449,948,478	8,151,002	536,332,709	1,213,800,506	1,456,560,607
75	Rock	0	490,843	94,573,166	0	95,064,009	595,078,930	714,094,716
76	Saline	30,914,868	4,366,465	1,194,659,165	14,797,835	1,244,738,333	1,385,495,140	1,662,594,168
77	Sarpy	30,897,944	21,742,451	26,256,839,623	226,824,429	26,536,304,447	332,691,720	399,230,064
78	Saunders	57,696,376	4,015,917	3,241,195,126	46,506,849	3,349,414,268	2,076,909,703	2,492,291,644
79	Scotts Bluff	225,456,088	5,853,405	2,844,417,976	58,311,603	3,134,039,072	521,160,855	625,393,026
80	Seward	78,025,556	3,771,241	1,811,949,318	61,156,608	1,954,902,723	1,691,135,070	2,029,362,084
81	Sheridan	79,599,250	2,019,285	336,248,236	0	417,866,771	947,870,371	1,137,444,445
82	Sherman	21,384,145	649,945	280,698,240	6,683,085	309,415,415	746,771,285	896,125,542
83	Sioux	61,588,683	949,843	84,554,685	0	147,093,211	546,191,510	655,429,812
84	Stanton	0	2,935,870	649,321,283	0	652,257,153	1,194,604,920	1,433,525,904
85	Thayer	99,966,663	4,238,359	434,476,641	13,485,907	552,167,570	1,723,763,502	2,068,516,202
86	Thomas	85,274,460	212,265	63,246,205	0	148,732,930	245,734,575	294,881,490
87	Thurston	16,524,391	3,131,314	241,859,201	4,258,000	265,772,906	940,598,885	1,128,718,662
88	Valley	10,962,088	693,621	345,777,955	18,208,215	375,641,879	787,995,070	945,594,084
89	Washington	39,939,722	5,123,375	3,251,726,817	23,241,190	3,320,031,104	1,045,814,360	1,254,977,232
90	Wayne	0	2,522,106	812,606,870	23,652,115	838,781,091	1,796,197,460	2,155,436,952
91	Webster	17,638,791	2,734,161	297,758,505	250,380	318,381,837	935,070,750	1,122,084,900
92	Wheeler	0	144,022	91,984,870	0	92,128,892	623,293,990	747,952,788
93	York	67,377,333	2,378,127	1,236,743,668	25,644,017	1,332,143,145	2,405,964,319	2,887,157,183
	<b>State Totals</b>	<b>\$5,725,440,821</b>	<b>\$505,756,681</b>	<b>\$216,334,361,998</b>	<b>\$6,808,799,371</b>	<b>\$229,374,358,871</b>	<b>\$105,861,257,027</b>	<b>\$127,033,508,431</b>

\*Source: 2024 School District Taxable Value Reports -- Property Assessment Division

<b>Total Value for Credit Allocation&gt;&gt;</b>	<b>\$356,407,867,302</b>	<b>NonAgland Portion</b>	<b>0.6436</b>	<b>Agland Portion</b>	<b>0.3564</b>
<b>Credit Monies Available&gt;</b>	<b>\$427,068,566</b>	<b>NonAgland Credit \$\$</b>	<b>\$274,861,329</b>	<b>Agland Credit \$\$</b>	<b>\$152,207,237</b>
		<b>NonAgland Credit Rate</b>	<b>0.0011983</b>	<b>Agland Credit Rate</b>	<b>0.0014378</b>

**Nebraska Department of Revenue, Property Assessment Division**  
**2024 Certification of School District Property Tax Credit**  
pursuant to Neb. Rev. Stat. §§77-7301 to 77-7305, see Directive 24-2  
September 13, 2024

County #	County Name	2023 Eligible School Tax Levied	County's % of 2023 State Total School Tax	1st Half SDPTRA Disbursement	2nd half SDPTRA Disbursement	County Total 2024 SDPTRA Credit Amount
1	ADAMS	35,637,988.12	1.3215885908%	4,955,957.22	4,955,957.22	9,911,914.43
2	ANTELOPE	16,488,832.99	0.6114669966%	2,293,001.24	2,293,001.24	4,586,002.47
3	ARTHUR	2,234,283.48	0.0828555066%	310,708.15	310,708.15	621,416.30
4	BANNER	2,322,878.73	0.0861409464%	323,028.55	323,028.55	646,057.10
5	BLAINE	2,017,600.26	0.0748200903%	280,575.34	280,575.34	561,150.68
6	BOONE	12,701,797.27	0.4710296859%	1,766,361.32	1,766,361.32	3,532,722.64
7	BOX BUTTE	15,657,691.63	0.5806451964%	2,177,419.49	2,177,419.49	4,354,838.97
8	BOYD	3,965,741.50	0.1470643826%	551,491.43	551,491.43	1,102,982.87
9	BROWN	5,924,004.35	0.2196840220%	823,815.08	823,815.08	1,647,630.16
10	BUFFALO	68,314,665.23	2.5333608016%	9,500,103.01	9,500,103.01	19,000,206.01
11	BURT	15,650,339.38	0.5803725478%	2,176,397.05	2,176,397.05	4,352,794.11
12	BUTLER	18,824,674.97	0.6980886684%	2,617,832.51	2,617,832.51	5,235,665.01
13	CASS	43,122,050.63	1.5991253471%	5,996,720.05	5,996,720.05	11,993,440.10
14	CEDAR	16,604,906.41	0.6157714286%	2,309,142.86	2,309,142.86	4,618,285.71
15	CHASE	8,789,959.63	0.3259642582%	1,222,365.97	1,222,365.97	2,444,731.94
16	CHERRY	13,929,620.22	0.5165619083%	1,937,107.16	1,937,107.16	3,874,214.31
17	CHEYENNE	13,773,024.13	0.5107547454%	1,915,330.30	1,915,330.30	3,830,660.59
18	CLAY	16,580,416.04	0.6148632349%	2,305,737.13	2,305,737.13	4,611,474.26
19	COLFAX	18,720,948.18	0.6942420946%	2,603,407.85	2,603,407.85	5,206,815.71
20	CUMING	17,676,153.84	0.6554972511%	2,458,114.69	2,458,114.69	4,916,229.38
21	CUSTER	25,399,102.79	0.9418928013%	3,532,098.00	3,532,098.00	7,064,196.01
22	DAKOTA	20,872,543.85	0.7740312310%	2,902,617.12	2,902,617.12	5,805,234.23
23	DAWES	10,580,766.30	0.3923740021%	1,471,402.51	1,471,402.51	2,942,805.02
24	DAWSON	34,941,025.74	1.2957426442%	4,859,034.92	4,859,034.92	9,718,069.83
25	DEUEL	2,918,295.76	0.1082212152%	405,829.56	405,829.56	811,659.11
26	DIXON	11,680,273.77	0.4331478114%	1,624,304.29	1,624,304.29	3,248,608.59

**Nebraska Department of Revenue, Property Assessment Division**  
**2024 Certification of School District Property Tax Credit**  
**pursuant to Neb. Rev. Stat. §§77-7301 to 77-7305, see Directive 24-2**  
**September 13, 2024**

27	DODGE	44,317,845.07	1.6434698336%	6,163,011.88	6,163,011.88	12,326,023.75
28	DOUGLAS	657,451,617.96	24.3807409754%	91,427,778.66	91,427,778.66	182,855,557.32
29	DUNDY	5,303,477.02	0.1966725703%	737,522.14	737,522.14	1,475,044.28
30	FILLMORE	15,275,186.38	0.5664604850%	2,124,226.82	2,124,226.82	4,248,453.64
31	FRANKLIN	8,267,302.82	0.3065822079%	1,149,683.28	1,149,683.28	2,299,366.56
32	FRONTIER	8,025,050.79	0.2975986053%	1,115,994.77	1,115,994.77	2,231,989.54
33	FURNAS	8,260,629.78	0.3063347467%	1,148,755.30	1,148,755.30	2,297,510.60
34	GAGE	31,828,635.25	1.1803236775%	4,426,213.79	4,426,213.79	8,852,427.58
35	GARDEN	3,049,977.63	0.1131044665%	424,141.75	424,141.75	848,283.50
36	GARFIELD	4,632,990.24	0.1718084372%	644,281.64	644,281.64	1,288,563.28
37	GOSPER	6,633,458.64	0.2459932146%	922,474.55	922,474.55	1,844,949.11
38	GRANT	1,342,445.40	0.0497828476%	186,685.68	186,685.68	373,371.36
39	GREELEY	7,081,039.28	0.2625911623%	984,716.86	984,716.86	1,969,433.72
40	HALL	65,756,213.86	2.4384839489%	9,144,314.81	9,144,314.81	18,288,629.62
41	HAMILTON	23,203,557.23	0.8604738404%	3,226,776.90	3,226,776.90	6,453,553.80
42	HARLAN	9,542,010.63	0.3538530944%	1,326,949.10	1,326,949.10	2,653,898.21
43	HAYES	3,895,403.81	0.1444560005%	541,710.00	541,710.00	1,083,420.00
44	HITCHCOCK	5,844,835.73	0.2167481562%	812,805.59	812,805.59	1,625,611.17
45	HOLT	22,388,956.12	0.8302654141%	3,113,495.30	3,113,495.30	6,226,990.61
46	HOOKER	1,823,339.91	0.0676161970%	253,560.74	253,560.74	507,121.48
47	HOWARD	13,787,542.13	0.5112931266%	1,917,349.22	1,917,349.22	3,834,698.45
48	JEFFERSON	15,266,291.94	0.5661306464%	2,122,989.92	2,122,989.92	4,245,979.85
49	JOHNSON	9,077,164.64	0.3366148837%	1,262,305.81	1,262,305.81	2,524,611.63
50	KEARNEY	16,442,357.03	0.6097434957%	2,286,538.11	2,286,538.11	4,573,076.22
51	KEITH	15,139,078.15	0.5614130880%	2,105,299.08	2,105,299.08	4,210,598.16
52	KEYA PAHA	2,126,982.40	0.0788763849%	295,786.44	295,786.44	591,572.89
53	KIMBALL	6,227,500.09	0.2309387678%	866,020.38	866,020.38	1,732,040.76
54	KNOX	17,071,243.99	0.6330649532%	2,373,993.57	2,373,993.57	4,747,987.15
55	LANCASTER	387,523,624.42	14.3708112516%	53,890,542.19	53,890,542.19	107,781,084.39
56	LINCOLN	52,804,019.12	1.9581685974%	7,343,132.24	7,343,132.24	14,686,264.48



**Nebraska Department of Revenue, Property Assessment Division**  
**2024 Certification of School District Property Tax Credit**  
**pursuant to Neb. Rev. Stat. §§77-7301 to 77-7305, see Directive 24-2**  
**September 13, 2024**

57	LOGAN	2,354,434.15	0.0873111382%	327,416.77	327,416.77	654,833.54
58	LOUP	2,229,308.87	0.0826710294%	310,016.36	310,016.36	620,032.72
59	MADISON	43,917,869.99	1.6286372765%	6,107,389.79	6,107,389.79	12,214,779.57
60	MCPHERSON	2,577,606.12	0.0955871816%	358,451.93	358,451.93	716,903.86
61	MERRICK	14,416,997.97	0.5346356806%	2,004,883.80	2,004,883.80	4,009,767.60
62	MORRILL	10,611,408.59	0.3935103315%	1,475,663.74	1,475,663.74	2,951,327.49
63	NANCE	8,592,117.85	0.3186275522%	1,194,853.32	1,194,853.32	2,389,706.64
64	NEMAHA	10,542,132.43	0.3909413149%	1,466,029.93	1,466,029.93	2,932,059.86
65	NUCKOLLS	9,007,597.48	0.3340350756%	1,252,631.53	1,252,631.53	2,505,263.07
66	OTOE	24,383,341.58	0.9042246136%	3,390,842.30	3,390,842.30	6,781,684.60
67	PAWNEE	6,367,798.09	0.2361415374%	885,530.77	885,530.77	1,771,061.53
68	PERKINS	7,118,801.10	0.2639915104%	989,968.16	989,968.16	1,979,936.33
69	PHELPS	19,049,261.58	0.7064171714%	2,649,064.39	2,649,064.39	5,298,128.79
70	PIERCE	15,600,311.88	0.5785173428%	2,169,440.04	2,169,440.04	4,338,880.07
71	PLATTE	47,990,619.52	1.7796699130%	6,673,762.17	6,673,762.17	13,347,524.35
72	POLK	12,673,894.75	0.4699949570%	1,762,481.09	1,762,481.09	3,524,962.18
73	RED WILLOW	12,024,675.48	0.4459195022%	1,672,198.13	1,672,198.13	3,344,396.27
74	RICHARDSON	11,925,660.25	0.4422476508%	1,658,428.69	1,658,428.69	3,316,857.38
75	ROCK	3,924,916.70	0.1455504479%	545,814.18	545,814.18	1,091,628.36
76	SALINE	20,258,944.14	0.7512766813%	2,817,287.55	2,817,287.55	5,634,575.11
77	SARPY	229,135,768.76	8.4972029481%	31,864,511.06	31,864,511.06	63,729,022.11
78	SAUNDERS	41,521,194.95	1.5397596896%	5,774,098.84	5,774,098.84	11,548,197.67
79	SCOTTS BLUFF	33,972,615.99	1.2598304243%	4,724,364.09	4,724,364.09	9,448,728.18
80	SEWARD	24,650,339.73	0.9141258939%	3,427,972.10	3,427,972.10	6,855,944.20
81	SHERIDAN	9,493,705.96	0.3520617784%	1,320,231.67	1,320,231.67	2,640,463.34
82	SHERMAN	7,914,338.23	0.2934929737%	1,100,598.65	1,100,598.65	2,201,197.30
83	SIOUX	4,867,860.11	0.1805182818%	676,943.56	676,943.56	1,353,887.11
84	STANTON	13,428,183.08	0.4979667623%	1,867,375.36	1,867,375.36	3,734,750.72
85	THAYER	12,321,810.68	0.4569383760%	1,713,518.91	1,713,518.91	3,427,037.82
86	THOMAS	2,129,745.54	0.0789788523%	296,170.70	296,170.70	592,341.39

**Nebraska Department of Revenue, Property Assessment Division**  
**2024 Certification of School District Property Tax Credit**  
**pursuant to Neb. Rev. Stat. §§77-7301 to 77-7305, see Directive 24-2**  
**September 13, 2024**

87	THURSTON	9,153,011.35	0.3394275604%	1,272,853.35	1,272,853.35	2,545,706.70
88	VALLEY	7,983,682.22	0.2960645056%	1,110,241.90	1,110,241.90	2,220,483.79
89	WASHINGTON	33,399,559.43	1.2385793646%	4,644,672.62	4,644,672.62	9,289,345.23
90	WAYNE	18,073,046.12	0.6702154865%	2,513,308.07	2,513,308.07	5,026,616.15
91	WEBSTER	8,915,426.80	0.3306170455%	1,239,813.92	1,239,813.92	2,479,627.84
92	WHEELER	3,777,287.97	0.1400758278%	525,284.35	525,284.35	1,050,568.71
93	YORK	25,577,645.73	0.9485138349%	3,556,926.88	3,556,926.88	7,113,853.76
	<b>State Totals</b>	<b>\$2,696,602,283.84</b>	<b>100%</b>	<b>\$375,000,000.00</b>	<b>\$375,000,000.00</b>	<b>\$750,000,000.00</b>

*\*Excludes voter approved bonds and override of limits Non-bond School Tax Levied.*

*\*Source 2023 Certificate of Taxes Levied (School Report), State of Nebraska School Budget Forms for 2023-2024*

2023 Qualified State Total Non-bond Real Property School Tax: **\$ 2,696,602,283.84**

2024 School District Property Tax Relief Cash Fund: **750,000,000**