

Nebraska Department of Revenue Property Assessment Division



2025 Annual Report



Sarah Scott, Property Tax Administrator



March 17, 2026

Clerk of the Legislature:

The 2025 Property Assessment Division Annual Report (annual report) has been compiled pursuant to [Neb. Rev. Stat. § 77-709](#). The annual report provides property tax valuations, taxes levied, and property tax rates throughout the state, including information by political subdivision and by property type within each county. The annual report is available at <https://revenue.nebraska.gov/PAD/research-statistical-reports/annual-reports/>.

The information contained in the annual report was obtained from the county assessors through the filing of the Certificate of Taxes Levied Report and various other reports.

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

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Preface

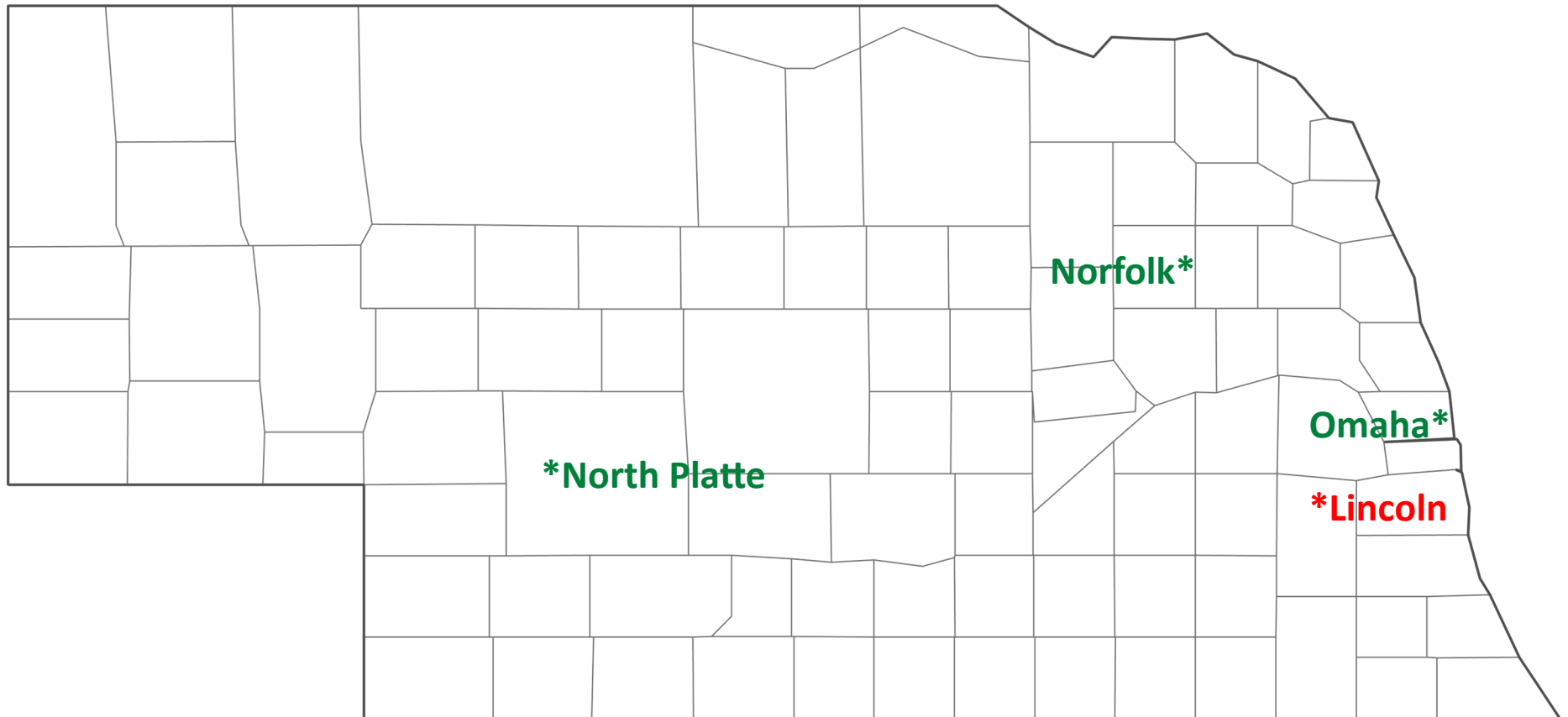
This is the **twenty-sixth** annual report published for the Property Assessment Division (Division), pursuant to [Neb. Rev. Stat. § 77-709](#). The [Property Assessment Division Annual Reports](#) from 1999 to present are available online. For years 1996 to 1998, summary information of property tax data is included in the Nebraska Department of Revenue's Annual Reports, available at the [Nebraska Library Commission](#).

This annual report provides citizens with information about property valuations, tax rates, and taxes levied for local governments. Summary information for the current tax year and historic data for the state are provided in this annual report.

The information in this annual report may be considered primary source information. Although every attempt for accuracy is made, this annual report should not be viewed as a substitute for independent research or as a legal document in place of an attorney's opinion.

A sincere thank you is extended to all Nebraska county assessors for their efforts in reporting data which serves as the basis for much of this annual report.

Property Assessment Division Office Locations



*** Nebraska Department of Revenue Main Office**

*** Property Assessment Division Field Offices**

Nebraska Department of Revenue, Property Assessment Division

Sarah Scott
Property Tax Administrator

Main Office:

State of Nebraska
Department of Revenue
Property Assessment Division
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Lincoln, NE 68509-8919

Phone: 402-471-5984
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Regional Offices:

Norfolk

304 N 5th Street, Suite D
Norfolk, NE 68701-4091

North Platte

Craft State Office Building
200 South Silber Street
North Platte, NE 69101-4200

Omaha

Nebraska State Office Building
1313 Farnam Street, Suite 100
Omaha, NE 68102-1836

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Purpose of the Property Assessment Division

The purpose of the Nebraska Department of Revenue Property Assessment Division (Division) is to develop information to assist the administrators, payers, and beneficiaries of property taxes in making informed decisions concerning the quality of the assessment function of the property tax system in Nebraska.

The Division, directed by the Property Tax Administrator, is statutorily created and governed by the Nebraska Constitution and statutes. See [Neb. Rev. Stat. § 77-701](#) and [Neb. Rev. Stat. § 77-702](#). Its functions include, but are not limited to, the following:

- Providing legal, policy, and assessment information through regulations, rulings, directives, standards, manuals, and education to county assessors and other assessing officers to ensure the uniform execution of the property tax laws ([§ 77-1330](#));
- Providing advice concerning the assessment of real property to ensure the uniform and proportionate valuation of real property ([§ 77-702 \(2\)](#));
- Providing information to the property owner concerning the level of value and quality of the assessment of real property in each county ([§ 77-1327](#));
- Determining the assessable valuation of all taxable property in each school district for purposes of the Tax Equity and Educational Opportunities Support Act ([§§ 79-1001 to 79-1033](#));
- Valuing and distributing the value of property required to be valued by the state, such as railroad companies, public service entities, car companies, and air carriers ([§§ 77-601 to 77-693](#), [§§ 77-801 to 77-804](#), and [§§ 77-1244 to 77-1250.05](#));
- Administering the Property Tax Credit Act for real property ([§ 77-4209, et seq.](#));
- Administering the School District Property Tax Relief Act for real property ([§ 77-7305](#));
- Administering the Homestead Exemption Program ([§ 77-3501 to 3529](#));
- Administering the Documentary Stamp Tax Program ([§ 76-901 to 76-908](#));
- Determining the eligibility for exemption of certain personal property subject to compliance with the Nebraska Advantage Act and the ImagiNE Nebraska Act ([§§ 77-5701 to 77-5735](#) and [77-6803 to 77-6825](#));
- Publishing the Division's Annual Report and a Tax Increment Finance Report ([§§ 77-709](#) and [18-2117.01](#));
- Reviewing exemptions granted by county boards of equalization and appealing to the Tax Equalization and Review Commission, if necessary ([§§ 77-202.04](#), [77-701\(4\)](#), and [77-5007\(13\)](#));
- Publishing lists of delinquent real property taxes received from all counties ([§ 77-1804](#));
- Coordinating the Rent-Restricted Housing Projects Valuation Committee, assembling and publishing capitalization rate information in an annual report, and certifying this information to county assessors ([§ 77-1333](#)),
- Administering the Nameplate Capacity Tax ([§§ 77-6201 to 77-6204](#)); and
- Publishing the Annual Report of County Inheritance Taxes Paid ([§ 77-2015](#)).

Sections within the Property Assessment Division

Property Tax Administrator

The Property Tax Administrator is the chief administrative officer of the Property Assessment Division of the Nebraska Department of Revenue. The qualifications and duties of the Property Tax Administrator are established by statute. See [Neb. Rev. Stat. §§ 77-701](#) and [77-702](#). The Property Tax Administrator is appointed by the Governor, with the approval of the majority of the members of the Legislature and serves under the general supervision of the Tax Commissioner.

The Property Assessment Division has two sections detailed below, Policy/Legal and Field Operations.

Policy/Legal Section

The Policy/Legal Section is responsible for all legal matters for the Division. This section provides policy functions such as:

- Summarizing legislation;
- Drafting regulations;
- Drafting correspondence;
- Providing education for county assessor's certification;
- Representing the Division in property assessment matters at administrative hearings and before the Tax Equalization and Review Commission;
- Reviews permissive exemptions for qualified organizations, approved by counties;
- Drafting information guides;
- Issuing News/Press Releases; and
- Other associated duties.

This section is also responsible for the Division's statutory duties related to state assessment, property exemptions, documentary stamp tax, incentives programs, property tax credits, and all reporting requirements of the Division.

Field Operations Section

The Field Operations Section is responsible for ascertaining the level and quality of assessment of all real property in the state. This section works directly with county assessors and provides advice and guidance on all issues of the assessment process, with particular focus on the assessment of real property.

This section develops the state sales file, and also:

- Coordinates education for county assessor's certification;
- Determines the adjusted valuation for school districts;
- Develops information for the Reports and Opinions of the Property Tax Administrator provided to the Tax Equalization and Review Commission;

- Develops valuation information for use by the county assessors;
- Provides various maps as resources to the county assessors, and
- Coordinates updated soil survey conversions.

The state sales file is a statutorily required database containing sales of real property for use in valuation and measurement. The public servants in this section have offices throughout the state and are readily available to assist in the counties. They work with the county assessors on analysis of sales information and assessment practices and procedures.

Property Tax History

Since the beginning of Nebraska's statehood, property tax has been a major source of state and local operating revenue. Property tax was initially adopted by the Territorial Legislature of Nebraska in 1857 and became a statewide tax when Nebraska achieved statehood in 1867. The growing need for public services and changes in economic structure caused property taxes to steadily increase. Rising property taxes prompted the necessity for relieving property taxes and providing new sources of revenue.

Voters abolished the statewide property tax through approval of a constitutional amendment in November of 1966. The Legislature repealed the head and poll taxes, the tax on specific types of intangible property, the tax on household goods, and certain miscellaneous personal property taxes. In order to replace lost revenues and finance state aid programs, the Legislature adopted two broad-based taxes in the Revenue Act of 1967: the state sales and use tax and the income tax. At that time, \$35 million was designated annually for aid to school districts. An additional \$10 million was distributed each year to cities and counties to replace lost revenues due to the elimination of intangible property, household goods, and personal effects from the property tax base.

Since 1967, "local" units of government have exclusively levied property taxes. In 2025, Nebraska's local governments levied approximately \$5.587 billion in property taxes. In addition, for fiscal year 2025-2026, approximately \$2.184 billion in local tax relief (state aid) has been appropriated for local governments (see statistical Tables 3B and 3C).

In 1969, the Homestead Exemption Act was passed to provide property tax relief to certain owners of residential property. It provided an exemption of \$800 of actual value for residences valued at \$4,000 or more. The homestead exemption benefits have changed over the years and currently provide an exemption of all or part of real property taxes for individuals over 65 depending on their household income, certain disabled veterans and their surviving spouse, and qualifying individuals with certain disabilities.

The property tax structure in Nebraska has changed as the Legislature addressed various economic concerns. Property tax remains primarily a tax on real property, but changes have been made in the classification of property, as well as the level of assessment at which property is taxed. [Nebraska's Constitution, Article VIII, Section 1](#), requires uniformity and proportionality both as to the rate and the valuation.

Social and economic trends continue to impact Nebraskans views on all taxes and state aid programs. Meanwhile, the payers and recipients of taxes share in the benefits of public schools, roads, law enforcement, and a number of other public facilities and programs.

Summary of Legal/Legislative Actions

General Overview

The Nebraska Constitution, Article VIII, sets out the general principles upon which the property tax system is built. Specifically, section 1, subsection (1), states, “Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this constitution.” The Constitution further defines different principles for real property and personal property and provides for exemptions and preferential valuations.

Real Property

The Nebraska Constitution, Article VIII, section 1, subsection (1), directs that the property taxes imposed on real property must be based upon valuations that are uniform and proportionate. However, for agricultural and horticultural land, section 1, subsection (4) provides that valuations need not be uniform and proportionate with other classes of real property but must be uniform and proportionate upon all property within the class of agricultural and horticultural land. Classification changes are addressed in the following sections for agricultural and horticultural land and personal property. The following changes were also made to the level of assessment at which the property is taxed:

- a) For 1920 and prior years, property was assessed at 20% of its actual value;
- b) From 1921 to 1952, property was assessed at its actual value;
- c) From 1953 to 1955, property was assessed at 50% of its actual value;
- d) For 1956 and 1957, property was assessed at 50% of its base value;
- e) From 1958 to 1980, property was assessed at 35% of its actual value;
- f) From 1981 to 1991, property was assessed at 100% of actual value;
- g) From 1992 to 2006, property was assessed at 100% of actual value, except for agricultural and horticultural land which was assessed at 80% of actual value and agricultural and horticultural land receiving special valuation which was assessed at 80% of its special value; and
- h) From 2007 to current, agricultural and horticultural land has been assessed at 75% of actual value and agricultural and horticultural land receiving special valuation has been assessed at 75% of its special value.
- i) Effective 2022, all agricultural and horticultural land, including agricultural and horticultural land that receives special valuation, is to be assessed at 50% of actual value for the purposes of taxes levied by school districts to pay the principal and interest on bonds approved after January 1, 2022.

Agricultural and Horticultural Land

1972: Constitutional amendment, Article VIII, section 1, subsection (5); Legislature is authorized to enact laws providing for the valuation of land actively devoted to agricultural or horticultural uses based on its agricultural or horticultural use without regard for other purposes and uses. Subsequently, the Legislature authorized special valuation.

1984: Kearney Convention Center v. Bd. of Equal., 216 Neb. 292, 344 N.W.2d 620 (1984). Commercial property owners requested that their valuation be equalized with agricultural and horticultural land which was assessed at a lower level of value.

1984: Constitutional amendment, Article VIII, section 1, subsection (4); agricultural and horticultural land is defined as a separate and distinct class and authorized the use of any different approach to value agricultural and horticultural land.

1985: LB 271, effective for 1986, adopted a method to value agricultural and horticultural land according to a formula based on earning capacity. Income streams were averaged by county and the capitalization rate was fixed in statute. Earning capacity is not similar to the income approach to value as used in professionally accepted appraisal practices.

1987: Banner County v. State Bd. of Equal., 226 Neb. 236, 411 N.W.2d 35 (1987). While the constitution stated that agricultural and horticultural land was a separate and distinct class of property, the constitution still required that all real and tangible personal property values be uniform and proportionate. Using the earning capacity formula to value agricultural and horticultural land would have been allowable if the resulting values had been correlated to be proportionate with all other real and tangible personal property.

1989: LB 361 changed the assessment of agricultural and horticultural land so that the results could be adjusted to be uniform across county lines.

1990: Constitutional amendment was passed that defined agricultural and horticultural land as a separate class of real property and removed from the uniform and proportionate clause, meaning that it need not be uniform and proportionate with other classes of property. However, the values of agricultural and horticultural land must be uniform and proportionate within the class of agricultural and horticultural land.

1991: In response to Banner County v. State Bd. of Equal., LB 404 was passed, which froze agricultural and horticultural values for tax year 1991 at the 1990 value, to give time to respond to the case. LB 320 was also passed, effective for 1992, which changed the assessment of agricultural and horticultural land so that the capitalization rate used to set value is market derived. The capitalization rate was increased 25% so that the resulting values from the income calculation correlate to 80% of market value.

1992: LB 1063 required agricultural and horticultural land to be valued at 80% of actual or market value. All other real property is valued at 100% of actual or market value.

2000: Bartlett v. Dawes County Bd. of Equal., 259 Neb 954, 513 N.W.2d 810 (2000). The Supreme Court ruled that the Tax Equalization & Review Commission could not adjust by market area to achieve inter-county equalization because market areas were not defined as a class or subclass under the statutes.

2001: In response to the Bartlett case, LB 170 provided a definition of class or subclass of real property as a group of properties that share characteristics not shared by those outside the class or subclass. The classification may be based on parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size, and market characteristics that affect market value.

2002: LB 994 required the Property Tax Administrator to prepare and issue a comprehensive study to determine the level of value of agricultural and horticultural land that is receiving special valuation.

2005: LB 261 eliminated the agricultural and horticultural land valuations boards and the land manual areas beginning January 1, 2006.

2006: LB 808 modified the special valuation (greenbelt) provisions of Nebraska law and made a number of procedural changes, effective January 1, 2007. Generally, the changes narrowed the availability of special value, but the bill also eliminated agricultural zoning as a requirement for special value and phased out the requirements of recapture over three years. Under LB 808, agricultural and horticultural land means that an entire parcel must be primarily used for agricultural or horticultural purposes. Agricultural or horticultural purposes means that the property is used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture.

2006: LB 968 decreased the assessment percentage for agricultural and horticultural land from 80% to 75% of actual value beginning January 1, 2007.

2008: LB 777 redefined agricultural and horticultural land, effective January 1, 2009. These changes were made in response to issues that developed following the implementation of LB 808 in 2007. LB 777 amended [Neb. Rev. Stat. § 77-1359](#) so that any land associated with any building or enclosed structure located on a parcel will not be considered agricultural and horticultural land. However, the remaining land on the parcel after the exclusion of the land associated with the buildings must be primarily used for agricultural and horticultural purposes in order to be valued as agricultural and horticultural land.

2013: Krings v. Garfield County Bd. of Equal., Ewald, and Sorensen, 286 Neb. 352, 835 N.W.2d 750 (2013). The Supreme Court ruled that the constitutional provision requiring equalization between agricultural and horticultural land and other classes of property found in Kearney Convention Center and Banner County v. State Bd. of Equal. had been changed, and that the class of agricultural and horticultural land must be taxed by valuation uniformly and proportionately within the class of agricultural and horticultural land but is not required to be uniform and proportionate with the other classes of land.

2019: LB 185 changed qualifications for the special valuation of agricultural and horticultural land, to require property owners or lessees of agricultural and horticultural land of five contiguous acres or less provide an Internal Revenue Service Schedule F documenting a profit or loss from farming for two out of the last three years in order to qualify for special valuation.

2019: LB 372 amended classes and subclasses of agricultural and horticultural land to require when valuing agricultural land or horticultural land for property tax purposes, the appropriate primary source for land capability groupings should be the Natural Resources Conservation Service, not all based on a dryland farming criterion.

2021: LB 2 amended [Neb. Rev. Stat. § 77-201](#) to provide that all agricultural and horticultural land, including agricultural and horticultural land that receives special valuation, is to be valued at 50% of actual value for the purposes of taxes levied by school districts to pay the principal and interest on bonds approved after January 1, 2022. For statewide equalization purposes, [Neb. Rev. Stat. § 77-5023](#) was amended to change the acceptable range of level of value for agricultural land and horticultural land, including agricultural and horticultural land receiving special valuation, for purposes of taxes levied by school districts to pay the principal and interest on bonds at 44% to 50%.

2023: LB 727 amended [Neb. Rev. Stat. §§ 77-1344](#) and [77-1347](#), to change the requirements for real property to receive special valuation. The land must only be agricultural or horticultural and consisting of five acres or more. As of January 1, 2023, land within the corporate boundaries of any sanitary and improvement district, city, or village is no longer excluded from special valuation. Land can only be disqualified if the county assessor receives written notice from the applicant/successor in interest or if the land no longer qualifies as agricultural or horticultural land.

2024: LB 877 amended [Neb. Rev. Stat. §§ 77-1344](#) and [77-1347](#) to change the requirements for real property to qualify for special valuation. As amended, the requirements are (1) if the land consists of five or more contiguous acres OR (2) if the land consists of less than five contiguous acres, the owner or lessee provides an IRS Schedule F or other suitable tax document reporting a profit or loss from farming for two out of the last three years for the land.

2024: LB 1317 amended [Neb. Rev. Stat. § 77-1359](#) to change the definition of agriculture and horticultural land is amended to specifically exclude land used for commercial purposes that are not agricultural or horticultural purposes, such as land used for a solar or wind farm.

2024: The Nebraska Supreme Court in [Fountain II, LLC v. Douglas Cnty. Bd. of Equalization](#), 315 Neb. 633, 999 N.W.2d 135 (2024) held and clarified that parcel's eligibility for special valuation is dependent on its primary use as of January 1. It was reasoned that even though a county assessor has until on or before July 15 to approve or deny a special valuation application per Neb. Rev. Stat. § 77-1345.01, that Neb. Rev. Stat. § 77-1344 is unambiguous in its mandate that such decision can only rely on evidence of the parcel's primary use as of January 1.

Personal Property

1967: After the November 1966 vote, which changed the Constitution, the Legislature repealed the head and poll taxes, exempted household goods, clothing and other personal items, and exempted certain types of intangible personal property such as stocks, bonds and certificates of deposit. 970: A constitutional amendment gave approval to the Legislature to classify and exempt personal property. 1972-1974: The Legislature partially exempted from taxation agricultural income-producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish and fur-bearing animals. The Legislature provided for a 12.5% exemption of actual value for calendar year 1973. The exemption increased by 12.5% each year until a total of 62.5% was exempt in 1977. Political subdivisions were reimbursed for the tax revenue loss resulting from these exemptions. In 1974, the Nebraska Supreme Court ruled that personal property tax exemptions were constitutional, [Stahmer v. State](#), 192 Neb. 63, 218 N.W. 2d 893 (1974).

1977-1981: The Legislature completely exempted from taxation the classes of personal property that had been partially exempted except business inventory and livestock, which were fully exempted in calendar year 1978. The Legislature appropriated \$58.6 million as personal property relief to reimburse local governments for the losses resulting from these exemptions. Business inventories became totally exempt for calendar year 1979 and a reimbursement of \$62.2 million was appropriated for fiscal year 1979-1980. Livestock became totally exempt in calendar year 1980 and a reimbursement of \$70 million was appropriated for fiscal year 1980-1981.

1982: The Legislature eliminated the Personal Property Tax Relief and the Government Subdivision Fund. LB 816 provided for the distribution of aid to community colleges, natural resource districts, incorporated municipalities, counties, and for aid to school districts from the School Foundation and Equalization Fund.

1985: The Employment and Investment Growth Act (LB 775) was enacted by the Legislature and provided new economic development incentives and benefits such as sales tax exemption of manufacturing machinery and equipment, income tax credits, and exemption of personal property tax for qualifying equipment.

1986: Car line companies began requesting that their personal property be equalized with all personal property, Trailer Train Company v. Leuenberger, 885 F.2d 415 (8th Cir. 1988), aff'g, CV87-L-29 (D. Neb. 1987). Citing protection under the 1976 Federal Railroad Revitalization and Regulatory Reform Act (4-R Act), the car line companies argued that since much of the personal property in Nebraska was exempted from taxation by the Legislature (inventory, agricultural machinery and equipment, earth-moving equipment, etc.), their personal property was being taxed to a greater degree than other personal property in Nebraska. The 8th Circuit Court of Appeals ruled that the Nebraska property tax on personal property of car companies violated the 4-R Act. The State was prohibited from collecting property tax on car companies.

1987: Railroads filed suit against Nebraska arguing that the property tax on railroad personal property violated the 4-R Act. The litigation was settled in 1989, before reaching trial, resulting in the railroad companies paying tax on 25% of their value attributed to personal property for 1987, 1988, and 1989.

1988: LB 1091 created a one-time appropriation to reimburse local governments for any losses attributable to the railroad's 4-R Act litigation that exceeded 1% of expected property tax dollars. After line-item vetoes and partial overrides, the amount appropriated to the fund from the Cash Reserve Fund totaled \$7.7 million.

1988-1990: Centrally assessed companies such as pipelines, telecommunications, and airlines appealed to the State Board of Equalization requesting equalization of their personal property with the exempt property of car companies and railroads. The companies were denied by the State Board and appealed to the Nebraska Supreme Court based on the Nebraska constitutional requirement of uniform and proportionate values for the levy of property taxes.

1989: The Nebraska Supreme Court ruled in favor of four pipeline companies for the 1988 tax year, and the State Board equalized their personal property value to zero. In July 1991, the Nebraska Supreme Court ruled on the tax year 1989 equalization requests of centrally assessed companies. The court found that equalization was not an appropriate remedy. All previous personal property exemptions were declared unconstitutional, effectively overturning the 1974 decision allowing personal property exemptions. As a result of the court's decision on the 1989 cases the State Board reduced the 1990 certified values of the appealing centrally assessed companies by 18.81%. See Northern Natural Gas Co. v. State Bd. of Equal. and Assessment, 232 Neb. 806 (1988) and Trailblazer v. State Bd. of Equal. and Assessment, 232 Neb. 823 (1989).

1991: LB 829 exempted all personal property from property tax for 1991 only and reimbursed local governments for the loss using a series of revenue-raising proposals including a depreciation surcharge, a temporary reduction in the sales tax collection fee, extending the sales tax to manufacturing energy, and a one-year increase in the corporate occupation tax. The total cost was \$120 million.

1992: Constitutional amendment LR 219CA was adopted and removed personal property from the uniform and proportionate clause of the constitution. It authorized personal property to be either taxed on actual value or net book value while allowing reasonable classifications to be exempt and set apart a classification for the properties of entities that are protected by federal law, such as railroads. The Legislature passed LB 1063 and the "net-book" concept of taxing depreciable tangible personal property was adopted, rather than taxing personal property based on actual value.

1993: The Nebraska Supreme Court ruled on the appeal of the State Board of Equalization and Assessment's action which reduced the 1990 certified values of the appealing centrally assessed companies by 18.81%. The court upheld the State Board of Equalization's remedy which was to refund the difference in tax the appellants would have been required to pay if all the exempt property in question had been placed on the tax rolls and taxed. See MAPCO Ammonia Pipeline, Inc. v. State Bd. of Equal. and Assessment, 242 Neb. 263 (1993).

1994: LB 961 exempted livestock from the personal property tax.

2005: LB 312, the Nebraska Advantage Act, was passed, providing new economic development incentives and replaced Employment and Investment Growth Act (Laws 1985, LB 775). Benefits include sales tax exemption of manufacturing machinery and equipment, income tax credits, and exemption of personal property tax for an investment of at least \$10 million and the hiring of at least 100 new employees. Eligible personal property includes certain aircraft, main frame business computers for business information processing, depreciable personal property used for distribution facilities to store or move products, and depreciable personal property in a single project if the personal property is involved directly in the manufacture or processing of agricultural products.

2007: LB 334 modified definitions to exclude trade fixtures from the definition of real property. Trade fixtures are now defined as personal property.

2008: LB 1027 provided a personal property exemption for agricultural and horticultural machinery and equipment utilized by a qualified beginning farmer or livestock producer in their operation. The beginning farmer must be certified by the Department of Agriculture and apply for the personal property exemption with the county assessor on or before December 31 in the year preceding the exemption. The beginning farmer must file their personal property return on or before May 1, and if the exemption application is approved, the county assessor may exempt taxable agricultural machinery and equipment up to a maximum of \$100,000 in any one year. A properly granted exemption will continue for period of three years if a personal property return is filed on or before May 1 of each year.

2010: LB 1048 exempted property used directly in the generation of electricity using wind as the fuel source from property taxes. Instead of a property tax, wind energy producers will pay a 'nameplate capacity tax' which is a tax of \$3,518 per megawatt or fraction thereof. The Department of Revenue enforces reporting and collecting of the nameplate capacity tax. All proceeds from the nameplate capacity tax are paid to the county treasurer of the county where the facility is located. The county treasurer distributes the proceeds of the nameplate capacity tax using the same allocation formula used to distribute property taxes to the political subdivisions in the tax district(s) in which the wind energy facility is located.

2011: LB 360 modified the original legislation, LB 1048 (passed in 2010), pertaining to wind generation facilities. This legislation exempts depreciable tangible personal property used in the generation of electricity using wind as the fuel source and allows the county assessor to locally assess any real property. The land associated with the facility will continue to be assessed as it was prior to the facility being built. The operative date for this legislation was retroactive to January 1, 2010.

2011: In Vandenberg v. Butler County, 281 Neb. 437 (2011), the Nebraska Supreme Court held that an irrigation pump was a trade fixture within the meaning of [Neb. Rev. Stat. § 77-105](#). The application of the three-part test found in Northern Natural Gas Co. v. State Bd. of Equal. and Assessment, 232 Neb. 806 (1989), was expressly overruled for taxation purposes. The Court stated that “...[§ 77-105](#) clearly controls the issue of classifications of fixtures for taxation purposes.” There are two considerations in determining whether an item of property is a trade fixture: whether it is “machinery or equipment” and whether it “used directly in commercial, manufacturing, or processing activities.” The Court also found that agricultural production is a “commercial activity” within the meaning of §77-105.

2015: LB 259 created the Personal Property Tax Relief Act (Act), codified in [Neb. Rev. Stat. §77-1229](#), which provides for an exemption of the first \$10,000 of tangible personal property value for each tax district in which a personal property return is filed by a taxpayer. Failure to report tangible personal property on the personal property return will result in a forfeiture of the exemption for any personal property not timely reported for that year. The Act provides an exemption factor for centrally assessed taxpayers. It also provides a reimbursement mechanism for any taxes lost by the county and political subdivisions because of the exemption.

2016: LB 275 changed the Nebraska net book value to be based on the year placed in service, rather than the year of acquisition. The bill also included trailers and semitrailers with motor vehicles as a class of property exempt from property tax.

2020: LB 1107 eliminated the Personal Property Tax Relief Act after the 2019 tax year.

2020: LB 1107, effective for 2021, created the ImagiNE Nebraska Act, an updated incentives program, similar to the Nebraska Advantage Act which includes a personal property exemption for specific property owned by qualifying companies and located at qualifying projects.

2024: LB 1023 amended [Neb. Rev. Stat. § 77-6831](#) of the ImagiNE Act to include equipment primarily used for the capture and compression of carbon dioxide as personal property that may be exempt from taxation under the act.

Rent-Restricted Housing

2015: LB 356 established the Rent-Restricted Housing Projects Valuation Committee (Committee) and requires the use of the income approach in valuing rent-restricted housing projects, which are projects consisting of five or more houses or residential units receiving an allocation of federal low-income housing tax credits under Section 42 of the Internal Revenue Code. The Committee develops a market-derived capitalization rate to be used by county assessors when using the income approach to value rent-restricted housing projects.

The Committee may determine a different capitalization rate for different areas of the state if it is deemed appropriate. The owner of a rent-restricted housing project must file an income and expense statement with both the Committee and the county assessor on or before October 1 of each year. If the statement is not timely filed, the county assessor may use any professionally accepted mass appraisal technique for determining actual value of the property. If actual value is not achieved using the income approach, the county assessor may present these findings to the county board of equalization, which may petition the Tax Equalization and Review Commission (Commission) no later than January 31 of each year for use of another professional accepted mass appraisal technique in determining actual value. The Tax Commissioner may also file a similar petition with the Commission.

2024: LB 1317 changes the methodology by which rent-restricted housing projects are assessed in two ways. One, by allowing new projects to use estimated income and expenses rather than actual expenses that new projects may not have. Two, instead of determining a project's assessed value based solely on the application of the committee-determined capitalization rate to a project's income and expenses for one year, a project's assessed value is determined by averaging the result of a given year's capitalization rate when applied to a project's income and expenses for that year for three years.

Other Property "Assessment Structure" Changes

1995: LB 490, effective for 1996, changed the property assessment calendar so that statewide equalization was completed before property valuation notices are sent to individuals. An individual may then protest his or her property valuation to the county board of equalization.

1995: LB 490, effective for 1996, created the Tax Equalization and Review Commission to replace the State Board of Equalization and Assessment for purposes of equalization of property valuations. In addition to its constitutional statewide equalization duties, the Commission replaced the district court for the purpose of hearing individual appeals from decisions of the Property Tax Administrator, Department of Motor Vehicles, or the county board of equalization involving the valuation and taxation of property. Commissioners are appointed by the Governor and serve six-year terms.

1995: LB 490, effective for 1996, established acceptable ranges for the level of value for each class of property for purposes of the Tax Equalization and Review Commission's statewide equalization of real property. The acceptable ranges for the level of value were then 74 to 80% of actual value for agricultural land and 92 to 100% for all other real property.

1995: LB 490, effective for 1996, also created the position of Property Tax Administrator as a statutory position to oversee the Property Tax Division of the Department of Revenue. The powers and duties of the Tax Commissioner relating to valuation and taxation of property were transferred to the Property Tax Administrator. The Property Tax Administrator is appointed by the Governor and approved by the Legislature to serve a six-year term.

1997: LB 269, effective July 1, 1998, gave the county board authority to vote by resolution to have the Property Tax Administrator assume the county assessment function. The state would become fiscally responsible for the assessment functions in that county. The county assessor and employees of the assessor's office in those counties became state employees. Nine out of 93 counties have turned the assessment function over to the state.

1998: LR45CA placed four separate constitutional amendments on the 1998 general election ballot as follows: (1) strike the requirements that motor vehicle taxes be distributed to local governments in proportion to property taxes levied, (2) provide for the merger or consolidation of cities and counties, (3) limit the property tax exemption for government property to property used for a public purpose, and (4) strike all references to townships in the Constitution. The first three amendments succeeded while the fourth failed.

1999: LB 36, 1999 First Special Session, made the former Property Tax Division of the Department of Revenue a separate agency called the Department of Property Assessment and Taxation, directed by the Property Tax Administrator.

2001: LB 271 passed in 1999, and implementation was delayed until 2001. Beginning January 1, 2001, property of the state and its governmental subdivisions that is not used or not being developed for a public purpose is taxable, based on Constitutional Amendment to Article VIII, section 2, subsection (1). Previously, all governmentally owned property, no matter how used, was exempt from property taxation.

2003: Following the implementation of LB 271, a number of political subdivisions took issue with the taxation of property and appealed the taxability of certain governmentally owned property. In 2003, both the Nebraska Supreme Court and Nebraska Court of Appeals issued decisions on this issue. See, City of Alliance v. Box Butte Cty. Bd. of Equal., 265 Neb. 262 (2003), Brown Cty. Ag. Society v. Brown Cty. Bd. of Equal., 11 Neb. App. 642 (2003), City of York v. York Cty. Bd. of Equal., 266 Neb. 297 (2003) [York I], City of York v. York Cty. Bd. of Equal., 266 Neb. 305 (2003) [York II], and City of York v. York Cty. Bd. of Equal., 266 Neb. 311 (2003) [York III]. Although each case deals with a separate factual situation, it appears that the courts have taken a fairly expansive view of what constitutes a “public purpose” under LB 271. If, for example, the political subdivision is authorized to use its property in a particular way, that use constitutes a public purpose for the purposes of being exempt from property taxes, even if the property is also being used for an ongoing nonpublic use. Further, if a public purpose is advanced by the ownership of the property by the political subdivision, that use will be deemed to be predominant, even if there is another, ongoing nonpublic use being made of the property. The courts did not specifically address the question of whether the mere generation of proceeds for the political subdivision through the use of its property would be sufficient to maintain the exempt status of the property.

2005: LB 66 passed which provides for a valuation preference rather than a complete exemption for historically significant real property that has been renovated or rehabilitated. The law limits the preference to properties deemed “historically significant” as opposed to any real property over a certain age. There is an application and approval process with the State Historical Preservation Officer (SHPO) for the real property to be deemed historically significant and revolves around the National Register of Historic Places. A “preliminary certificate” must be obtained and is the step that sets the “base value” for the property. When the work on the real property is complete, a certificate of rehabilitation is issued, and the property is to be assessed at no more than its base value for eight years. In years 9-11, market value is increased incrementally until at the beginning of year 12, the value for the property is at actual value. The valuation benefit only applies to real property for which a final certificate of rehabilitation has been issued (by the SHPO) after January 1, 2006.

2006: LB 968 decreased the assessment percentage for agricultural and horticultural land from 80% to 75% of actual value beginning January 1, 2007. For purposes of the Tax Equalization and Review Commission’s statewide equalization of agricultural and horticultural land, the acceptable range for the level of value was changed to a range of 69% to 75%.

2007: LB 334 merged the Department of Property Assessment and Taxation with the Department of Revenue and established a Property Assessment Division. The legislation amended more than 150 sections of statutes to strike references to the former “Department of Property Assessment and Taxation” and “Property Tax Administrator” and replaced them with references to the “Department of Revenue” and “Tax Commissioner.” The Property Assessment Division is directed by the Property Tax Administrator, who is appointed by the Governor, with the approval of a majority of members of the legislature. The Property Tax Administrator serves under the general supervision of the Tax Commissioner.

2007: LB 334 also required county assessors to review properties on a cycle to assure that all parcels have been inspected and reviewed at least once every six years.

2008: LB 965 amended [Neb. Rev. Stat. § 76-214](#) so that beginning January 1, 2009, the Real Estate Transfer Statement, Form 521, became a single part form, rather than a multi-part form. The Real Estate Transfer Statement, Form 521, is required to be filed with the Register of Deeds when a deed to real estate, memorandum of contract, or land contract is presented for recording.

2009: LB 121 returned the nine state assessment offices back to the counties. All counties were returned by June 30, 2013.

2011: LB 384 requires county assessors in counties with over 150,000 inhabitants to conduct preliminary hearings with the taxpayer regarding the assessed valuations on their real property, beginning in tax year 2014. This legislation also reduced the number of commissioners on the Tax Equalization and Review Commission from four to three.

2012: LB 902 amended [Neb. Rev. Stat. § 77-202\(1\)](#) to exempt any property beneficially owned by a governmental unit and used for a public purpose from property tax if the property purchased is subject to a lease-purchase agreement, financing lease, or other instrument which transfers title of the property to the governmental unit upon payment of the debt used to finance the project. The purchase may be subject to property tax if the acquisition cost of the property exceeds the greater of 0.06% of the total actual value of real and personal property of the governmental unit or \$50,000, and the acquisition is not approved by a vote of the people that reside within the governmental unit in which the property is located.

2013: KAAPA Ethanol v. Bd. of Supervisors of Kearney Cty., 285 Neb. 112, 825 N.W.2d 761 (2013). A taxpayer’s decision to list real property as personal property, while yielding “the harsh result of double taxation,” is the result of a mistake of law. The refund claim statute is a codification of the common-law rule that refunds of taxes levied upon and paid are only authorized with respect to mistakes of fact.

2015: LB 414 Fraternal Benefit Societies, as organized and licensed under [Neb. Rev. Stat. §§ 44-1072 to 44-10,109](#), are included in the definition of “charitable organization.” Such organizations are exempt from property taxes pursuant to [Neb. Rev. Stat. § 77-202](#).

2017: Cty. of Franklin v. Tax Equal. and Review Comm’n, 296 Neb. 193, 892 N.W.2d 142 (Neb. 2017), Cty. of Douglas v. Neb. Tax Equal. and Review Comm’n, 296 Neb. 501, 894 N.W.2d 308 (Neb. 2017), and Cty. of Webster v. Neb. Tax Equal. and Review Comm’n, 296 Neb. 751, 896 2d 887 (Neb. 2017). The Supreme Court heard three appeals of the Commission’s orders to adjust the value of subclasses of real property during its annual meeting for statewide equalization. In all three cases, the Court found it reasonable for the Commission to rely on reports and opinions of the Property Tax Administrator when such reports and opinions were competent evidence of the level of value and quality of assessment in the county. Conversely, it was not reasonable for the Commission to fail to rely on the reports and opinions when such reports and opinions were competent evidence of the level of value and quality of assessment. Finally, the Court found that the Property Tax Administrator’s policies regarding the inclusion of sales outside a county’s boundaries for the ratio study required by [Neb. Rev. Stat. §§ 77-1327](#) and [77-5027](#) were reasonable, and that such “borrowed sales” could be competent evidence of the level of value and quality of assessment within a county. The Court determined that in order for the statistics used by the Commission in determining the level of value, they had to be reliable and representative, as determined by professionally accepted mass appraisal standards.

2018: Upper Republican Natural Resources District and Steve Yost and FEM, Inc., and M&L v. Dundy County Board of Equalization, 300 Neb. 256, 912 N.W.2d 796 (2018). The sole issue was whether the property at issue was being used for a public purpose. The Court ruled that property can be utilized by a public entity in more than one way and for more than one public purpose, and all public purposes are to be considered together when determining whether any private use of property is merely incidental to the analysis required under [Neb. Rev. Stat. § 77-202\(1\)\(a\)](#). The Court also ruled the law does not require that a public purpose be tied to the reason for acquisition, or that surface uses of a property are the only activities to be considered when analyzing whether leased property is tax exempt for a public purpose. The Court recognized the underground uses of the property and gave weight to its continual use of the underground aquifer, pipelines, and wells. The Court also noted that grazing of the prairie helped perform a function of ecological management that the Natural Resources District (NRD) would otherwise have to perform itself. While the lessees benefit from grazing lease and grain storage, the Court found these uses to be incidental to the public purposes that the NRD serves.

2019: Wheatland Industries, LLC/Mid America Agri Products v. Perkins County Board of Equalization, 304 Neb. 638, 935 N.W.2d 764 (2019). The Perkins County appraiser utilized the mass appraisal method by obtaining values of all ethanol plants in Nebraska from other counties’ assessors but did not collect information about how each had been assessed. The Perkins County appraiser agreed with the Perkin’s County Assessor \$16 million valuation for the subject property. Utilizing the cost approach to value, Wheatland’s appraiser estimated the base actual value of the subject property’s buildings and improvements then applied physical depreciation of 20% to 25%, functional depreciation of 20%, and economic depreciation of 40% to the buildings and improvements to arrive at the subject property’s valuation of \$6.8 million. The Court agreed with the Tax Equalization and Review Committee’s decision to value the property at \$6.8 million. In affirming Tax Equalization and Review Committee decision, the Court made clear that their decision did not mean that mass appraisal valuation techniques should not be used to value ethanol plants, but that in this case, evidence was presented to show the Perkin’s County Board of Equalization’s valuation of the subject property was unreliable.

2021: LB 9 amended [Neb. Rev. Stat. § 16-118](#) to allow for the annexation of land, lots, tracts, streets, and highways that are adjacent to or contiguous with property owned by the federal government in counties with at least three cities of the first class. LB 9 also amends [Neb. Rev. Stat. § 77-1344](#) to make agricultural or horticultural land within the corporate boundaries of a city or village and that is within a flood plain or that is subject to air installation compatible use zone regulations eligible for special valuation blighted area to divide the property taxes for a period not to exceed 20 years instead of 15 years.

The assessed value of the property within the redevelopment project area when the project is complete was changed to three hundred fifty thousand dollars for a single-family residence and one million five hundred thousand for a redevelopment project involving a multi-family or commercial structure.

2024: Inland Ins. Co. v. Lancaster Cnty. Bd. of Equalization, 316 Neb. 143, 144,(2024), the Nebraska Supreme Court ruled (1) the county board is not required to reduce the assessed value based on receipt of a report from taxpayer of destroyed real property and (2) that a fire caused by arson was a “calamity” under Neb. Rev. Stat. §§ 77-1301 to 77-1309 which govern the assessment of real property destroyed by calamity.

2024: LB 1317 created a unique assessment method for sales-restricted housing. Qualified low-income persons owning a sales-restricted home may file an application with the county assessor in the county in which the sales-restricted house is located for property valuation determined by the county assessor using the lesser of (1) the house at its unrestricted appraised value or (2) the maximum sales price allowed for the home under the applicable restrictions.

2025: LB 501 changed the property tax relief provisions for “destroyed” real property by changing the term to “damaged” real property. It added language stating events that cause “significant damage” may also cause qualifying damage to real property and clarified that the damage does not need to be caused by an act of nature to be qualifying damage. The legislation also required county assessors to inspect and review all damaged real properties for which a Damaged Real Property Report has been filed and to submit a comprehensive report of all such properties to the county board of equalization on or before July 20 of each assessment year.

Other Property “Tax Policy” Changes

1999: LB 881 (tax credit for 2000) also provided \$25 million for the Relief to Property Taxpayers Act. The Act provided direct local property tax relief to all taxable real property owners in the form of a tax credit that is displayed on the tax statement. The credit for year 2020, provided \$30.54 in property tax relief for every \$100,000 in taxable value. In other words, for every \$100,000 in taxable value, the state paid the local taxing subdivisions \$30.54 that otherwise would have been collected from the taxpayer. Due to state budget constraints, the Legislature did not appropriate any monies to the Relief to Property Taxpayers Act in 2001 and subsequently repealed the Act in 2002.

2006: Effective June 15, 2006, in accordance with final orders issued pursuant to LB 126 (2005), all Class I school districts (elementary grades only) and Class VI high school districts (high school grades only) were dissolved and merged into school systems that offer kindergarten through 12th grade. Nebraska’s approximate 469 individual base school districts decreased to 254 school systems for 2006. This legislation was repealed by voters in the 2006 November election, but it did not automatically reinstate the school districts as they existed prior to implementation of LB 126. Instead, the 2007 legislative session provided the enabling statutory language for Class I or Class VI schools to exist or be created again.

2007: LB 367 created the Property Tax Credit Act, codified in [Neb. Rev. Stat. § 77-4209](#), which provides direct local property tax relief to all taxable real property owners in the form of a tax credit that is displayed on the tax statement. The real property tax credit is 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 is \$105 million for year 2007 and \$115 million for year 2008. The credit, for year 2007, provided \$83.22 in property tax relief for every \$100,000 in taxable value. In other words, for every \$100,000 in taxable value, the state paid the local taxing subdivisions \$83.22 that otherwise would have been collected from the taxpayer.

2009: LB 315 funded the Property Tax Credit Act for two additional years. The total amount of credit available for statewide distribution was \$115 million for 2009 and \$115 million for 2010.

2011: LB 374 funded the Property Tax Credit Act for two additional years. The total amount of credit available for statewide distribution was \$115 million for 2011 and \$115 million for 2012.

2013: LB 195 funded the Property Tax Credit Act for two additional years. The total amount of credit available for statewide distribution was \$115 million for 2013 and \$115 million for 2014.

2014: LB 905 provided an additional \$25 million for two additional years. The total amount of credit available for statewide distribution was \$140 million for 2013 and \$140 million for 2014.

2015: LB 657 provided property tax relief in the amount of \$204 million for tax years 2015 and 2016.

2016: LB 958 provided an additional \$20 million of funding for the property tax relief fund for a total of \$224 million for tax year 2017. It also changed the calculation of the credit so that the credit will be allocated as if agricultural and horticultural land, and agricultural and horticultural land receiving special valuation, were valued at 120% of their taxable value.

2017: LB 327 provided property tax relief in the amount of \$224 million for tax years 2017 and 2018.

2019: LB 294 provided property tax relief in the amount of \$275 million for tax years 2019 and 2020.

2019: LB 512 allowed for current assessed value of destroyed real property (destroyed on or after January 1 and before July 1) to be adjusted by the county board of equalization if the property suffered significant damage as of result of a calamity. Significant damage was defined to mean damage that exceeds twenty percent of the improvements and or land. Calamity was defined to mean a disastrous event, including but not limited to, a fire, an earthquake, a flood, a tornado, or other natural event.

2020: LB 1107 provided for a refundable income tax credit for property taxes paid in 2020. The credit is available to any person or entity that pays school district taxes in Nebraska. The credit is determined by multiplying the amount of school district taxes levies, excluding bonded indebtedness or any levy override approved by votes, by a credit percentage. The credit percentage equals the amount of dollars available for the credit by the total real property taxes levied for school purposes by the total real property taxes levied for school purposes. The amount available for 2020 is \$125 million, increasing to \$375 million for 2024. For tax year 2025, the amount of credit available will be \$375 million, plus allowable growth of no more than 5%. Allowable growth is the percentage increase in the total assessed value of all real property in the state from the prior year.

LB 1107 also amended [Neb. Rev. Stat. § 77-4212](#) to reflect that the minimum amount of relief, granted under the Property Tax Credit Act is \$275 million for tax year 2020. If money is transferred or credited to the Property Tax Credit Cash Fund pursuant to any other state law, such amount is to be added to the minimum amount when determining the total amount of relief to be granted.

2020: Initiative Law 2020, No. 431, created an annual gaming tax ([Neb. Rev. Stat. §§ 9-1201 through 9-1208](#)) on gross gaming revenue generated by authorized gaming operators within licensed racetrack enclosures from the operation of all games of chance equal to 20% percent the gross gaming revenue. Of the tax imposed 70% is to be credited to the Property Tax Credit Cash Fund which amount is added to amount funded to the Property Tax Credit.

2021: LB 380 provided property tax relief in the amount of \$300 million for tax year 2021 and \$313 million for tax year 2022.

2022: LB 873 amended the Nebraska Property Tax Incentive (Act) to add property taxes levied on real property in this state by a community college area, not on bonded indebtedness, to receive back as a refundable income tax credit. These credits were established in 2022 at \$50 million dollars and increasing each year to \$195 million in 2026 and then increasing by the allowable growth percentage each year thereafter. Allowable growth percentage is defined as the percentage increase in the total assessed value of all real property in the state from the prior year to the current year, not to exceed 5% in a given year.

In addition, the Act increase the amount of refundable income tax credits available to property taxpayers from \$548 million dollars in 2022 to \$560.7 million dollars in 2023 and then increases those credits by the allowable growth percentage each year thereafter.

2022: [Lancaster Cnty. Bd. of Equalization v. Moser](#), 312 Neb. 757, 980 N.W.2d 611 (2022). The Nebraska Supreme Court considered an issue of first impression in the state: whether constitutional principles of uniform and proportionate taxation require that an isolated error in the subclassification and undervaluation of one taxpayer's property must be replicated through the equalization process. The Court ruled that there was no legal duty for the Lancaster County Board of Equalization to replicate the error of an undervalued property through the equalization process. The Nebraska Supreme Court ruled the remedy is to have the lower assessed property value raised, rather than the true value of a property reduced.

2023: LB 243 and LB 727 amended [Neb. Rev. Stat. §§ 77-6702](#); [77-6703](#); and [77-6706](#), Nebraska Property Tax Incentive (Act) to exclude from the refundable income tax credit any property taxes delinquent for five years or more at the time of payment. The 5% annual cap on the allowable growth percentage of the total tax credit amount was removed.

The tax credit for school district taxes paid was amended as follows:

- ❖ For tax years 2024 – 2028: The Department of Revenue is to set the credit percentage so that the total amount of credits for the taxable years be the maximum amount of credits allowed in the prior year increased by the allowable growth percentage;
- ❖ For tax year 2029: The Department of Revenue is to set the credit percentage so that the total amount of credits for such taxable years is the maximum amount of credits allowed in the prior year increased by the allowable growth percentage plus an additional \$75 million; and
- ❖ For tax year 2030 and each calendar year thereafter, the Department of Revenue is to set the credit percentage so that the total amount of credits for such taxable years is the maximum amount of credits allowed in the prior year increased by the allowable growth percentage.

The tax credit for community college taxes paid pursuant was amended as follows:

- ❖ For taxable years beginning or deemed to begin during calendar year 2023, the credit will be equal to the credit as set by the Department of Revenue, multiplied by the amount of community college taxes paid by the eligible taxpayer during such taxable year. The Department of Revenue is to set the credit percentage so that the total amount of credits for such taxable years shall be \$100 million; and
- ❖ For taxable years beginning or deemed to begin on or after January 1, 2024, the credit is to be equal to 100% of the community college taxes paid by the eligible taxpayer during the taxable year.

2023: LB 243 amended [Neb. Rev. Stat. § 77-4212](#) (Property Tax Credit Act) which provides direct local property tax relief to all taxable real property owners in the form of a tax credit that is displayed on the tax statement. The minimum amount that was funded for the Property Tax Credit for tax years is as follows:

2023 - \$360 million

2024 - \$395 million

2025 - \$430 million

2026 - \$445 million

2027 - \$460 million

2028 - \$475 million

2029 - \$475 million PLUS the percentage increase in total assessed value from the prior year (2028) to the current year, plus \$75 million; and

2030 and forward – amount from the prior year PLUS the percentage increase in total assessed value from the prior year to the current year. 2023: LB 243 amended [Neb. Rev. Stat. §§ 77-5003; 77-5004; and 77-5015.02](#) by adding an at-large commissioner for a total of four commissioners; to require at least two commissioners to have practiced law in Nebraska for at least five years; requiring the one of the two attorney commissioners serve as presiding hearing officers when hearing appeals or matters requiring more than one commissioner; established commissioner pay as a percentage of the salary of the Chief Justice and the judges of the Supreme Court; and increased the taxable value of a parcel that a single commissioner can hold a hearing to two million dollars or less as determined by the county board of equalization.

2023: LB 727 amended the statutes listed below to increase notice due to property owners associated with the purchase of delinquent taxes and tax deeds. Notably, within 30 days after recording of a tax deed, the grantee of the deed must pay the previous owner of the property a surplus that is equal to: the sale price of the property (if sold by the tax deed grantee) or the assessed value (if not sold by the tax deed grantee) minus the amount needed to redeem the property and pay all encumbrances, as well as an administrative fee of \$500 or reasonable attorney fees in the event of a judicial foreclosure. Statutes amended were Neb. Rev. Stat. §§ [77-1701](#); [77-1802](#); [77-1818](#); [77-1824](#); [77-1837](#) and [77-1838](#).

2024 Special Session: LB 34 sunset the School District Property Tax Credit after tax year 2023 and removed the definition of allowable growth percentage by amending [Neb. Rev. Stat. §§ 77-6702](#) and [77-6703](#).

2024 Special Session: LB 34 created the Property Tax Growth Limitation Act codified in [Neb. Rev. Stat. §§ 13-3401](#) to [13-3408](#). For fiscal years starting on or after July 1, 2025, cities, villages, and counties may not increase their property tax request more than what was levied in the prior fiscal year minus any listed exceptions, plus the political subdivision's growth percentage and the greater of zero or the inflation percentage. Listed exceptions include the amount of taxes budgeted for (1) approved bonds, (2) declared emergencies in the prior year, (3) services related to threats to public safety, (4) public safety services, and (5) county attorneys and public defenders. The request limitation may also be exceeded by the amount of a political subdivision's unused property tax request authority and by increases in the property tax authority approved by the majority of legal voters.

2024 Special Session: Beginning in 2024, the School District Property Tax Relief Act is established by LB 34 to provide a real property tax credit based on the eligible prior year real property taxes levied by school districts. Eligible real property taxes exclude voter approved bonds and overrides of levy limits. The relief provided is a proration of taxes levied, using two calculations. First, the prior year eligible school district taxes levied in each county is divided by the total eligible school taxes levied in the state. Then, each county treasurer calculates the credit on a parcel by dividing the parcel's prior year eligible school tax levied by the county eligible school tax levied multiplied by the amount of credit distributed to the county.

2025: LB 647, amended the School District Property Tax Relief Act, so that the county treasurer's distribution of the School Tax Credit is calculated from school taxes levied in the current year rather than the prior year. It is also allowed county treasurers to retain one percent of the amount disbursed to them by the state treasurer before disbursing the remainder to school districts. LB 647 also made several changes to the Property Tax Growth Limitation Act and Property Tax Request Act including, harmonizing the different statutory definitions of "growth" under the Property Tax Growth Limitation and Property Tax Request Acts.

School Adjusted Value

1994: LB 1290 required the adjusted value or full assessable property valuations to be determined for each school district, by the Property Assessment Division, for use in the school aid formula. This provision "levels the playing field" and prevents a school district from receiving an unfair advantage in the school aid formula if their property valuations are at a lower level than other school districts.

2006: LB 968 changed the required level of assessment for agricultural and horticultural land from 80% to 75% of actual value for purposes of the 2006 school adjusted value, which is used in calculating school aid for 2007-2008. This change was intended to make the agricultural and horticultural land value used in the 2007-2008 school aid formula consistent with the "assessed" value of agricultural and horticultural land in 2007 which moves to 75% of actual value.

2008: LB 988 amended [Neb. Rev. Stat. § 79-1016](#), changing the required level of assessment for purposes of "adjusted value" used in the state's school aid formula. The Property Tax Administrator is required to adjust the taxable value of each school district so that: 1) all real property, other than agricultural and horticultural land, is adjusted to 96% (instead of 100%) of actual value; and 2) all agricultural and horticultural land is adjusted to 72% (instead of 75%) of actual value, and all agricultural and horticultural land that receives special valuation pursuant to [Neb. Rev. Stat. § 77-1344](#) is adjusted to 72% (instead of 75%) of the value of the land for its agricultural or horticultural purposes only.

Motor Vehicles

1997: LB 271 changed the method for taxation of motor vehicles to a uniform, statewide tax and fee system rather than according to value. The fee is a nominal amount, generally between \$5 and \$30 and the proceeds are distributed to cities and counties based on the Highway Trust Fund dollars. The motor vehicle tax is determined from a table that begins with the manufacturer's suggested retail price (MSRP) and declines each year thereafter, using a table found in state law. Responsibility for motor vehicle taxation was shifted from the county assessor to the county treasurer.

1998: LR 45CA amended the constitution, eliminating the requirement that motor vehicle taxes be distributed to local governments in proportion to property taxes levied.

1999: LB 142 implemented part of LR 45CA by providing that the proceeds from the motor vehicle tax be distributed 60% to the school district where the vehicle is registered, 22% to the county, and 18% to the city except in Douglas County where the city-county shares are reversed.

Community Development Law/Tax Increment Financing (TIF)

2020: LB 1021 amended the Community Development (Tax Increment Financing) Law to allow the governing body of a city to elect to provide for the expedited review and approval of qualifying redevelopment. The qualifying plan must include only one redevelopment project that involves the repair, rehabilitation, or replacement of existing structures located within a substandard and blighted areas and the structure meets the required criteria. The project must be completed within two years, and upon completion, the redeveloper is required to notify the county assessor, who must then determine whether the project is complete and the assessed value of the property within the project are. The county assessor must certify to the governing body that a valuation increase has occurred was a result of the improvements made to the improvements. After the assessor completes the certification, the authority may begin to use the excess tax to pay the indebtedness.

2021: LB 25 amended [Neb. Rev. Stat. §§ 18-2101.02](#) and [18-2147](#) to allow Tax Increment Financing projects in which more than 50% of the property has been declared an extremely blighted area.

2022: LB 1065 amended the Community Development Law for the expedited review and approval for qualifying redevelopment plans to extend the maximum indebtedness from ten to fifteen years. It also allows vacant lots platted within the corporate limits of a city for at least sixty years and is located in a substandard and blighted area to be eligible for expedited review for a qualifying plan.

2023: LB 531 amended [Neb. Rev. Stat. §§ 18-2101.02; 18-2105; 18-2109; 18-2117.01; 18-2117.02; 18-2142.05; 18-2147; and 18-2156](#) (Tax Increment Financing) so that the designation of extremely blighted is valid for 25 years unless the designation is removed by specified procedures. If an area has carried a substandard and blighted or extremely blighted designation for more than 30 years, a Tax Increment Financing project cannot be approved until an analysis of the existing project has occurred. Additionally, cities may now declare an area substandard or blighted by adopting a resolution after a public hearing, rather than holding additional hearings.

2025: LB 240 amended Neb. Rev. Stat. § 18-2147 to change the date of a redevelopment authority's notice of the provision for dividing ad valorem taxes to be sent to the county assessor on or before July 1 instead of August 1.

LB 288 also amended the Community Development Law by adding a lack of affordable housing as a basis for a redevelopment project. The bill also defines lack of affordable housing and adds it to the definition of "blighted area" and "substandard area". Any project approved because of the lack of affordable housing may only be approved if the project includes the construction of residential housing and at least 30 percent of the residential housing in such an area will be affordable housing when the project is complete.

Homestead Exemption

1969: The Homestead Exemption Act was created by the Legislature to provide direct property tax relief to individual owners of residential property. This law, with some exceptions, provided for an exemption of \$800 of actual value for residences valued at \$4,000 or more. A homestead is defined as a residence, and the land surrounding, not to exceed one acre. To qualify, the homestead must be occupied by the owner of record on January 1 of the year for which application for exemption is made. The exemption applies to all, or part of the local property taxes levied against the home, with the state reimbursing local governments from general fund revenues for the taxes exempted under the program. In 1971 and 1973, the legislature increased the benefits of the homestead exemption for specific categories of veterans, disabled, and elderly homeowners with limited income.

1983: LB 396 eliminated a general homestead exemption that exempted the first \$800 of value of a homestead valued at \$4,000 or more. The cost savings was \$4.7 million.

1984: LB 809 adopted a general homestead exemption of \$3,000 and required property tax statements to reflect that the state was financing the exemptions. This was estimated to cost about \$18 million. However, the program was delayed and then repealed after one year, never having been implemented.

1986: LB 1268 provided for a sliding scale for homestead exemption benefits for elderly and disabled beneficiaries as income increased.

1988: LB 1105 eliminated the sliding scale of benefits for homestead exemptions and provided that those with income below the filing threshold of \$10,400 received the full \$35,000 exemption.

1989: LB 84 granted an 8.5% reduction in property valuation, or a \$5,400 general homestead exemption for 1989 only; this reduction was financed by the state. Total cost was \$114 million.

1994: LB 802 enacted significant changes to the homestead exemption program: redefined household income, increased the amount of exemption, required the filing of an income statement, placed limits on the value of the home for which an exemption application is made, and implemented a sliding scale that allows partial exemption as income increase. Overall, these changes were revenue neutral.

1999: LB 179 increased the homestead exemption income eligibility amounts and expanded the definition of disability for purposes of eligibility. The cost of the expansion was \$8.8 million.

2004: LB 986 changed the definition of multiple amputees for certain veterans eligible for exemption for applications filed in 2004 and after.

2006: LB 968 made changes to increase the benefits available under the homestead exemption program, effective for 2007. The exempt amount was increased from the greater of \$40,000 or 80% to the greater of \$40,000 or 100% of the average residential home value in the county. For disabled veteran beneficiaries, the exempt amount increased from the greater of \$50,000 or 100% to the greater of \$50,000 or 120% of the average residential home value. The maximum value also increased from \$95,000 or 150% to \$95,000 or 200% of the average residential home value. The maximum value for handicapped and veteran claimants also increased a comparable amount.

2009: LB 94 made changes to allow applicants for the homestead exemption to file an application or certification up until the first half real estate taxes become delinquent if they missed the June 30 filing dates because of a medical condition.

2009: LB 302 made changes to allow the homestead exemption claimant to transfer their homestead exemption to a new homestead without having to sell the original homestead.

2014: LB 986 increased income eligibility amounts for the homestead exemption program for tax years on or after 2014. Beginning January 1, 2015, homeowners with developmental disabilities are eligible for the homestead exemption. Applicants must provide certification from the Nebraska Department of Health and Human Services regarding their developmental disabilities.

2014: LB 1027 Beginning January 1, 2015, a disabled veteran with a 100% service-connected disability and drawing compensation from the U.S. Department of Veterans Affairs, or the unremarried widow or surviving spouse of this veteran, is eligible for a 100% homestead exemption regardless of income or homestead value. An unremarried widow or widower of any veteran who died because of a service-connected disability is also eligible for the homestead exemption regardless of income or homestead value. A certification of the status of the veteran or surviving spouse must be provided by the U.S. Department of Veterans Affairs when applying for the exemption.

2015: LB 591 Beginning January 1, 2016, the definition of household income for homestead exemption includes any carryforward of a net operating loss when deducted for federal income tax purposes.

2016: LB 683 Beginning January 1, 2017, the homestead exemption statutes were amended to allow a surviving spouse of a qualified veteran, who remarries after attaining the age of 57 years, to qualify.

2017: LB 20 Beginning January 1, 2018, removed the annual disability certification for veterans totally disabled by a nonservice connected accident or illness. LB 217 authorized the delivery of homestead forms for prior-year applicants in the manner approved by the Tax Commissioner and authorized that interest does not accrue on property that has had its homestead exemption rejected or reduced until 30 days after certification by the county board of equalization.

2018: LB 1089 Changes included the following;

- 1) moved the homestead exemption for the unremarried surviving spouse of a service member who dies while on active duty (previously this was the Department's Category 6 and has been moved into Category 4);
- 2) retained the indexing for homestead income eligibility amounts based on the Consumer Price Index;
- 3) requires homestead transfer applications to be filed on or before August 15 or within 30 days of receiving a notice of rejection;
- 4) persons who have qualified for a homestead exemption in the preceding year must apply in succeeding years, instead of recertifying their status;
- 5) deleted references to certification of homestead status by prior year homestead recipients,

- 6) requires the county assessor must send a notice of rejection within 10 days after determining that a homestead exemption application should be rejected; and
- 7) requires both the county treasurer and the county assessor certify the amount of taxes lost because of homestead exemptions which have been granted.

2019: LB 512 included the following changes:

- 1) Veterans applying for a homestead exemption who are 100% disabled due to a service-connected disability, the Department of Veterans Affairs certification is not required in succeeding years if there has been no change in status. The county assessor or Tax Commissioner may request the certification to verify no change in status.
- 2) Defines prosthetic devise to be the definition [Neb. Rev. Stat. § 77-2704.09](#) for homestead exemption purposes.
- 3) If a homestead exemption application is rejected on the basis of value, the complaint must be filed by June 30. The county board of equalization may, by majority vote, extend such deadline to July 20. If the homestead exemption application was rejected for any other basis, the complaint must be filed within 30 days from receipt of the notice from the county assessor of the rejection.

2021: LB 313 amended [Neb. Rev. Stat. § 77-3512](#) to allow an owner to file a late homestead exemption application on or before June 30 of the year in which the property taxes become delinquent because of the death of a spouse during the year for which exemption is requested if a copy of the death certificate of the spouse is included with the application. LB313 also amended [Neb. Rev. Stat. § 77-3514.01](#) to allow a late application to be filed until June 30 of the year in which the property taxes become delinquent due to a medical condition which impairs the claimant's ability to apply in a timely manner.

2023: LB 727 amended [Neb. Rev. Stat. §§ 77-3506](#); [77-3512](#); [77-3513](#); and [77-3522](#) to create separate categories for a homestead exemption for certain veterans and veteran spouses and also changed filing requirements. Veterans who are eligible for a homestead exemption due to being 100% permanently disabled are no longer required to file a homestead exemption on an annual basis. Instead, these veterans must only file a homestead exemption along with the required certification from the Department of Veteran Affairs (VA) in their first year of application and in years divisible by five thereafter. If a 100% permanently disabled veteran passes away during the five-year exemption period between years during which an application is required and has a surviving spouse, the spouse receives the homestead exemption for the remainder of the five-year exemption period.

A separate filing category was created for those veterans who are 100% temporarily disabled and their surviving spouses. Previously temporarily and permanently disabled veterans applied using the same category. These veterans and surviving spouses still must apply on an annual basis with the VA certification now being required in the first year of application and in years divisible by five thereafter.

[Neb. Rev. Stat. § 77-3513](#) was amended to clarify that county assessors must mail notice on or before April 1 to those individuals who received a homestead exemption and who are required to refile for an exemption in the current homestead application year.

Finally, [Neb. Rev. Stat. § 77-3522](#) was amended to require 14% interest to accrue on the total amount of property taxes not paid during the applicable exemption period to be owed due to a failure to report a change in status of a 100% permanently disabled veteran. The county assessor can revoke the exemption of a 100% permanently disabled veteran back to the date the county assessor has reason to believe that the exemption was improper. Notice of revocation is to be provided and the veteran can provide evidence to receive the exemption. Any notice of revocation can be appealed to the county board of equalization within 30 days.

2024: LB 126 amended [Neb. Rev. Stat. § 77-3506.03](#) to prevent applicants from being disqualified from receiving a homestead exemption based solely on their homestead residence increasing in value due to market changes. In order to qualify for this protection, the applicant's homestead (1) must have received a homestead exemption in the prior year, (2) been valued below the county's maximum value in the prior year, and (3) faced a reduction or denial solely because of its value. If these requirements are met, then the homestead exemption percentage will equal the homestead exemption percentage received for the year when the homestead property was last valued below the county's maximum value. This provision does not apply if the value of the homestead increased because of improvements made to it or if the applicant is a veteran or veteran's spouse under [Neb. Rev. Stat. § 77-3506](#).

2025: LB 209 amended Neb. Rev. Stat. § 77-3506 to clarify that veterans, who are not one hundred percent physically disabled, but are drawing compensation from the Department of Veterans Affairs as if they were so disabled due to individual unemployability pursuant to 38 C.F.R. 4.16, amongst those veterans who are eligible to receive a Nebraska homestead exemption.

Other Property Tax Exemptions

2024: LB 1317 creates three new property tax exemptions for (1) nursing facilities that provide housing for Medicaid beneficiaries, (2) the common areas of student housing at educational institutions, and (3) qualifying broadband equipment. [Neb. Rev. Stat. §§ 77-202; 77-202.01 and 77-202.03](#) were amended to create these exemptions.

2024: LB 1326 amended [Neb. Rev. Stat. § 77-1590](#) to eliminate the requirement that the local housing agency wholly-own a controlled affiliate for property owned by the local housing agency and the controlled affiliate to qualify for a tax exemption. The exemption applies to property used for housing persons of eligible income as well as the administrative offices of the local housing agency and its controlled affiliates.

2024: LB 874 amended [Neb. Rev. Stat. § 77-202](#) to include a non-profit organization that owns or operates a child care facility in the definition of an educational organization.

2025: LB 209 amends Neb. Rev. Stat. § 77-202 by clarifying that the partial property tax exemption offered to facilities which provide beds to Medicaid beneficiaries specifically applies to for-profit nursing, skilled nursing, and assisted-living facilities while charitable non-profit facilities may still obtain a full property tax exemption based on the non-profit facility's exempt ownership and use.

2025: LB 650 amended Neb. Rev. Stat. § 77-201.23 to change the definition of "disabled veteran" to that found in 5 U.S.C. 2108 for purposes of exempting a mobile home from taxation owned by such a veteran as provided for in Neb. Rev. Stat. § 77-202.24.

2025: LB 647 created the Recreational Trail Easement Property Tax Exemption Act to provide a property tax exemption for the portion of property encumbered by a perpetual and recorded recreational trail easement held by an eligible holder.

Documentary Stamp Tax

All transfers of beneficial interest in, or legal title to, real estate are subject to a documentary stamp tax based upon the value of the real estate transferred. The tax is due at the time the deed is offered for recording unless specifically exempt pursuant to [Neb. Rev. Stat. § 76-902](#).

1965: Chapter 463 established the documentary stamp tax. The tax is collected by the register of deeds and remitted to the Department of Revenue. The initial rate was \$0.55 per each \$500 of value or fraction thereof. The register of deeds retained 25% of the proceeds of the sale of stamps to be placed into the county general fund.

1985: LB 236 raised the rate to \$1.50 per each \$1,000 of value or fraction thereof. The register of deeds retained 33.33% of the proceeds of the sale of stamps to be placed into the county general fund.

1992: LB 1192 raised the rate to \$1.75 per each \$1,000 of value or fraction thereof. The register of deeds retained \$0.50 from each \$1.75 collected to be placed into the county general fund.

2005: LB 40 raised the rate to \$2.25 per each \$1,000 of value or fraction thereof. The register of deeds retains \$0.50 from each \$2.25 collected to be placed into the county general fund. For each remaining \$1.75 remitted to the state, \$0.25 is credited to the Homeless Shelter Assistance Trust Fund, \$1.20 is credited to the Affordable Housing Trust Fund, and \$0.30 is credited to the Behavioral Health Services Fund.

2012: LB 536 amended [Neb. Rev. Stat. § 76-902](#) to provide additional documentary stamp tax exemptions. Deeds between ex-spouses that convey any rights to property acquired or held during the marriage, death deeds and revocations of death deeds, and certified or authenticated death certificates pertaining to death deeds are now exempt from documentary stamp tax.

2025: LB 78 increased the documentary stamp tax rate from two dollars and twenty-five cents to two dollars and thirty-two cents with the seven-cent increase going to the new Domestic Violence and Sex Trafficking Survivor Housing Assistance Fund created under the bill.

2025: LB 194 amended exemption five to the documentary stamp tax so that step relationships are treated the same as blood relationships. It also clarified that deeds to or from single member corporations and limited liability companies qualify under exemption five as long as the grantor or one of the grantors is the same person as the single owner of the company.

Administration of Property Assessment Division

All property in the State of Nebraska is subject to property tax unless an exemption is mandated by the Nebraska Constitution, Article VIII, or is permitted by the Constitution and enabling legislation is adopted by the Legislature. Federal law may supersede the Nebraska Constitution with regard to taxation of property owned by the federal government or its agencies or instrumentalities. All property in the State of Nebraska subject to taxation must be valued as of January 1, 12:01 a.m., of each year.

The county assessor is responsible for valuing all real and personal property with the exception of railroads, public service entities, and specific personal property of air carrier and rail car line companies, which are assessed by the Property Tax Administrator.

The valuation of real property is determined according to professionally accepted mass appraisal techniques, including but not limited to the following: (1) comparing sales of properties with known or recognized values, taking into account location, zoning, and current functional use (also known as the sales comparison approach); (2) the income approach; and (3) the cost approach. The valuation of personal property is determined using a statutory method of depreciated values similar to the federal Modified Accelerated Cost Recovery System and 150% declining balance depreciation schedules.

All real property is assessed at or near 100% of actual value, except agricultural and horticultural land which is assessed at or near 75% of actual value. Agricultural and horticultural land receiving special valuation pursuant to [Neb. Rev. Stat. §77-1344](#) is assessed at 75% of its special value which is the uninfluenced value of the land for agricultural and horticultural purposes. Agricultural and horticultural land and agricultural and horticultural land receiving special valuation is assessed at 50% of actual value for the purpose of calculating school bond taxes only. Personal property is assessed at 100% of the net book taxable value as determined by the statutory method.

“Permissive” exemptions are allowed for property owned by certain organizations such as religious, charitable, educational, and agricultural societies pursuant to [Neb. Rev. Stat. §77-202](#). The organization must file an application for exemption of real and/or personal property. The county assessor recommends approval or denial to the county board of equalization which meets to make a final decision regarding the application for exemption.

For-profit nursing facilities, skilled nursing facilities, and assisted living facilities with occupied Medicaid beds, may be partially exempt. The percentage of exemption is calculated based on total occupied bed compared to Medicaid occupied beds based on a three-year average pursuant to [Neb. Rev. Stat. §77-202\(1\)\(d\)\(B\)](#).

Certain broadband equipment is exempt under Neb. Rev. Stat. § 77-202(12). The broadband equipment must be deployed in an area funded by funds from the Broadband Equity, Access, and Deployment Program or deployed in a qualified census tract within the corporate limits of Omaha providing end-users with access to one-hundred megabits per second of upload and download speed.

An exemption is available for real property owned by a recognized educational institution where the exemption is based the percentage of the square foot of the common area of a building compared to the total square foot of the building pursuant to [Neb. Rev. Stat. §77-202\(1\)\(d\)\(A\)](#).

There is an exemption for certain business personal property belonging to qualifying companies under Nebraska's tax incentive programs - the Nebraska Advantage Act and the ImagiNE Nebraska Act.

The tangible personal property used directly in the generation of electricity using wind as the fuel source is exempt from property tax and subject to the nameplate capacity tax. The tangible personal property used directly in the generation of electricity using solar, biomass, or landfill gas is exempt from property tax if the depreciable tangible personal property was installed on or after January 1, 2016, and has a nameplate capacity of 100 kilowatts or more.

Any tangible personal property purchased by a person operating a data center located in Nebraska, which is then incorporated into other tangible personal property for subsequent use outside the state by the same person operating a data center in this state, is exempt from the personal property tax.

There are exemptions for certain personal property belonging to qualified beginning farmers or livestock producers, pursuant to [Neb. Rev. Stat. §77-5209.02](#) of the Beginning Farmer Tax Credit and for personal property owned by qualified broadband owners pursuant to [Neb. Rev. Stat. §77-202\(12\)](#).

There is an exemption for either a mobile home or motor vehicle of any veteran of the United States Armed Forces who was honorably discharged and has a service-connected disability. See [Exemption Application, Form 453](#).

For individual homeowners, the homestead exemption program is designed to provide local property tax relief to qualifying seniors, disabled individuals, disabled veterans and their surviving spouses. The exemption applies to all, or part of the property taxes levied against the home, with the state reimbursing local governments from general fund revenues for those taxes exempted under the program.

The Property Tax Credit Act provides a real property tax credit based on the valuation of each parcel of real property compared to the valuation of all real property in the state. The tax credit amount varies each year depending on appropriation and value. Beginning 2017, the tax credit allocated more of the funds to agricultural and horticultural land as if it were valued at 120% of actual value. For 2025, the real property tax credit rate for non-agland was \$119.00 per \$100,000 of taxable value and for agricultural land the tax credit rate was \$142.79 per \$100,000 of taxable value.

Beginning in 2024, the School District Property Tax Relief Act provides a real property tax credit based on the eligible prior year real property taxes levied by school districts. Eligible real property

taxes exclude voter approved bonds and overrides of levy limits. The relief provided is a proration of taxes levied, using two calculations. First, the prior year eligible school district taxes levied in each county is divided by the total eligible school taxes levied in the state. Then, each county treasurer calculates the credit on a parcel by dividing the parcel's current year eligible school tax levied by the county current year eligible school tax levied multiplied by the amount of credit distributed to the county.

Between January 1 and March 19 of each year, the county assessor updates and revises the real property assessment roll. In counties with a population of at least 150,000, the county assessor must provide preliminary valuation change notices by January 15, conduct informal meetings with property owners, and complete the assessment roll by March 25. Each year between early April and May 15, the Tax Equalization and Review Commission (Commission) has the authority to adjust the valuation of classes or subclasses of real property in any county in order to achieve equalization of property values. Decisions of the Commission may be appealed to the Nebraska Court of Appeals.

The county assessor revises the real property assessment rolls for any orders issued by the Commission and notifies property owners of value increases or decreases by June 1. Individual protests of real property valuations may be made to the county board of equalization. The county board of equalization may adjust the protested value of individual properties. Decisions of the county board of equalization may be appealed to the Commission.

Personal property is self-reported by the taxpayer on or before May 1. If the county assessor makes changes to the reported valuation, a notice must be sent to the taxpayer. The action may be appealed to the county board of equalization.

On or before August 10, the Commission must equalize the real property of centrally assessed railroad and public service companies with the statewide level of assessment. The Property Tax Administrator certifies centrally assessed values to the counties.

On or before August 20, the county assessor compiles and certifies the total taxable value (real, personal, and centrally assessed) to each local government taxing subdivision for rate setting purposes.

Each year, on or before October 20, the county board of equalization levies the necessary taxes, within the limits of the law, for operation of all functions of county government, school districts, cities, etc. The tax rates for these various local government taxing subdivisions are determined by dividing the subdivision's annual tax request by the current total taxable value within their boundaries. The tax rates are expressed as \$1 per \$100 dollars of taxable value.

Property taxes are determined by multiplying the property's taxable value by the total consolidated tax rate for the tax district in which the property is located. The tax district is comprised of various governing bodies empowered to levy property taxes for services, such as county government, school district, city, etc.

On or before November 22, the county assessor transcribes the real property tax list and delivers

it to the county treasurer for collection of property taxes. All real and personal property taxes, including taxes of centrally assessed railroad and public service companies, are due on or before December 31. The first half of the tax becomes delinquent on the following May 1 and the second half becomes delinquent on September 1, except in Douglas, Lancaster, and Sarpy counties, where the first half is delinquent on April 1 and second half becomes delinquent on August 1.

Statistical Tables

Notes Regarding Statistical Tables

1. The data sources for the statistical tables are the Certificate of Taxes Levied Report and the County Abstract of Assessment Report.
2. Property taxes levied includes homestead exemption tax loss, as well as tax loss from the Real Property Tax Credit and the School District Property Tax Relief Credit.
3. Property taxes levied excludes taxes levied on redevelopment or enhanced value of community redevelopment projects using tax increment financing (TIF). See annual reports to the Legislature for [Community Redevelopment Tax Increment Financing Projects](#).
4. The state total valuations and property taxes levied for the years 1967 through current are listed in Table 1. Tax policy changes that affect the valuation or tax are explained in a previous section of the annual report, for example, as of 1997 motor vehicles are no longer taxed based on a value. Also listed in Table 1 are the state total property tax amounts, mill levies, and average statewide property tax rates for applicable years. Payments in lieu of tax made by public power districts and other in lieu of tax payments are not included in total taxes.
5. Assessment levels for property:
 - Prior to 1921 property was assessed at 20% of its actual value.
 - 1921 to 1952 property was assessed at its actual value.
 - 1953 to 1955 property was assessed at 50% of its actual value.
 - 1956 and 1957 property was assessed at 50% of its base value.
 - 1958 to 1980 property was assessed at 35% of its actual value.
 - 1981 to 1991 property was assessed at 100% of actual value.
 - 1992 to 2006 property was assessed at 100% of actual value, with the exception of agricultural and horticultural land which was assessed at 80% of actual value.
 - 2007 to current, agricultural and horticultural land is assessed at 75% of actual value.
 - Effective 2022, all agricultural and horticultural land, including agricultural and horticultural land that receives special valuation, is to be assessed at 50% of actual value for the purposes of taxes levied by school districts to pay the principal and interest on bonds approved after January 1, 2022.
6. Examples.

In years 1967 to 1980, tax rates were expressed as mills per \$1,000 of value.

Property market value	\$100,000
Assessment level	<u>x 35%</u>
Assessed value	\$35,000

Mill levy of 55.925	
or 55.925/1,000	<u>x .055925</u>
Calculated Taxes	\$ 1,957.38

In years 1981 to current, tax rates are expressed as rates per \$100 of value.

Property market value	\$100,000
Assessment level	<u>x 100%</u>
Assessed value	\$100,000

Tax Rate of 1.9574	
or 1.9574/100	<u>x .019574</u>
Calculated Taxes	\$1,957.40

Converting a mill levy to a tax rate.

Mill levy	55.925
Assessment level	<u>x 35%</u>
	19.574
Divide result by 10	<u>÷ 10</u>
To convert to a tax rate	1.9574

7. In Lieu of Taxes.

In Nebraska, every public corporation and political subdivision of the state that is primarily organized to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages, as well as water augmentation projects, makes payments in lieu of property taxes, see Table 21A.

The payments are equivalent to 5% of the gross revenue derived by the power district, plus a fixed amount based on the 1957 levies. Other in lieu of taxes are also reported for game and parks wild-life preserve, housing authorities, hospitals, and community redevelopment authorities, see Table 21B.

8. Bond taxes refers to property taxes levied for payment of principal or interest on bonds issued by the political subdivisions. Non-bond taxes refers to property taxes levied for all other purposes.

Definitions of Property Type Categories in the Statistical Tables

Agricultural farm home site means land that is contiguous to a farm site which includes an inhabitable residence and improvements used for residential purposes, and which is located outside of urban areas or outside a platted and zoned subdivision. *For purposes of summarizing data, the farm residences and farm home site land are included with residential property sector.*

Agricultural farm site land means the portion of land containing improvements that are agricultural or horticultural in nature, including any uninhabitable or unimproved farm home site, all of which is contiguous to agricultural or horticultural land.

Agricultural or horticultural land means a parcel of land which is primarily used for agricultural or horticultural purposes, excluding land associated with a building or enclosed structure located on the parcel.

Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture.

Exempt means real property that receives an exemption from property tax, for example, governmentally exempt or permissive exemptions such as religious, charitable, educational, etc.

Centrally assessed means operating property valued by the state for property tax purposes. The centrally assessed property information in the statistical tables of this report reflects operating property of railroads and public service entities, except for Table 22 which reflects data for car line companies and air carriers.

Commercial means all parcels of real property predominantly used or intended to be used for commerce, trade, or business. For purposes of reporting, multi-family dwellings predominantly used for occupancy by more than two families, are summarized with the commercial property type.

Industrial means all parcels of real property predominantly used or intended to be used for the process or manufacture of goods or materials.

Mineral interests means the ownership interest of mines, minerals, quarries, mineral springs, overriding royalty interest and production payments with respect to oil and gas leases. The minerals category includes both producing and non-producing interests.

Personal property means depreciable tangible personal property which is used in a trade or business or used for the production of income, and which has a determinable life of longer than one year. Personal property net book value is determined pursuant to Nebraska's statutorily defined adjusted basis multiplied by the appropriate depreciation factor.

Recreational means all parcels of real property predominantly used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that simply allows relaxation, diversion and entertainment.

Residential single family means all parcels of real property predominantly used or intended to be used as a dwelling place or abode whether occupied by the owner, tenant or lessee, and where occupancy is for a period of time usually year-round as opposed to a transitory occupancy by a single family or two families.

Table 1 History of Assessed Valuation, Total Property Taxes Levied, & Average Rates

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate ¹	Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate ¹
1867	20,069,222	100,576	---	---	---	1960	3,212,807,088	27,083,963	8.43	189,000,049	---
1870	53,709,828	310,521	---	---	---	1961	3,278,007,212	27,568,040	8.41	198,260,199	---
1875	75,467,398	547,124	---	---	---	1962	3,367,219,071	28,385,657	8.43	214,740,261	---
1880	90,499,618	356,490	---	---	---	1963	3,458,065,766	33,871,754	9.80	235,101,945	---
1885	133,418,699	1,027,018	---	---	---	1964	3,553,328,531	32,477,422	9.14	264,171,142	---
1890	184,770,304	1,717,524	---	---	---	1965	3,820,136,676	47,692,115	11.73	278,511,201	---
1895	183,717,498	1,257,008	---	---	---	1966	4,338,036,742	49,317,239	10.67	308,319,630	---
1900	171,747,593	1,208,084	---	---	---	1967	4,250,081,231	---	---	296,865,045	1.9289
1901	174,439,095	1,232,891	---	---	---	1968	4,449,874,119	---	---	296,769,458	2.2939
1902	180,091,492	1,131,124	---	---	---	1969	5,134,365,585	---	---	325,400,472	2.1770
1903	188,458,379	1,512,316	---	---	---	1970	5,375,575,178	---	---	351,261,165	2.2872
1904	294,779,244	1,768,675	6.75	---	---	1971	5,537,901,733	---	---	389,555,957	2.4619
1905	304,470,961	2,131,296	7.00	---	---	1972	5,731,535,854	---	---	409,715,315	2.5018
1906	313,060,301	2,191,421	7.00	---	---	1973	6,077,281,894	---	---	415,705,269	2.3937
1907	329,413,349	2,305,893	7.00	---	---	1974	6,503,268,242	---	---	452,328,856	2.4342
1908	391,735,464	2,448,346	5.50	---	---	1975	6,748,224,013	---	---	526,583,742	2.7304
1909	398,985,819	2,194,421	5.50	---	---	1976	7,017,779,158	---	---	597,011,528	3.0006
1910	412,138,607	2,060,293	5.50	---	---	1977	7,627,733,927	---	---	638,849,456	2.9232
1911	415,670,075	2,577,154	6.20	---	---	1978	7,613,655,151	---	---	636,321,799	2.9285
1912	463,371,899	2,409,533	5.20	---	---	1979	11,980,807,548	---	---	683,162,818	2.0268
1913	470,690,414	3,671,385	7.80	---	---	1980	12,671,717,612	---	---	708,671,291	1.9574
1914	471,940,195	3,681,085	7.80	---	---	1981 ²	37,323,254,040	---	---	774,041,775	2.0739
1915	481,931,239	3,277,130	6.80	---	---	1982	38,553,689,126	---	---	820,801,472	2.1290
1916	500,827,274	3,055,046	6.10	---	---	1983	41,035,051,584	---	---	893,894,759	2.1802
1917	528,891,424	4,484,999	8.48	---	---	1984	41,632,906,878	---	---	949,606,198	2.2809
1918	567,947,914	4,361,839	7.68	\$ 32,950,800	---	1985	44,606,914,842	---	---	1,015,272,045	2.2749
1919	568,921,750	7,395,980	13.00	40,042,226	---	1986	43,925,258,319	---	---	1,059,179,272	2.4113
1920	762,284,909	7,932,575	10.39	51,600,457	---	1987	44,309,579,823	---	---	1,100,975,102	2.4847
1921	3,212,737,091	10,930,607	3.30	59,365,699	---	1988	44,697,049,210	---	---	1,163,685,758	2.6035
1922	3,202,705,714	7,366,114	2.30	53,457,481	---	1989	49,991,878,637	---	---	1,290,988,681	2.5824
1923	3,202,926,404	6,404,457	2.00	53,280,124	---	1990	52,725,587,844	---	---	1,217,708,655	2.3095
1924	3,186,488,549	5,736,510	1.80	53,447,380	---	1991	54,041,010,920	---	---	1,257,047,449	2.3261
1925	3,176,773,795	7,482,542	2.35	55,967,004	---	1992 ³	56,004,491,961	---	---	1,314,258,778	2.3468
1926	3,177,159,318	5,718,886	1.80	54,970,346	---	1993	57,861,622,350	---	---	1,413,865,572	2.4435
1927	3,141,146,610	11,779,299	3.75	66,028,255	---	1994	63,265,656,339	---	---	1,514,686,424	2.3971
1928	3,125,855,462	6,439,262	2.06	58,273,807	---	1995	66,323,588,789	---	---	1,584,737,659	2.3896
1929	3,167,489,300	7,645,798	2.40	59,442,398	---	1996	70,501,578,300	---	---	1,644,161,755	2.3321
1930	3,102,050,571	7,258,798	2.34	58,485,076	---	1997 ⁴	69,048,638,885	---	---	1,546,541,470	2.2398
1931	3,045,793,706	6,213,419	2.04	56,424,184	---	1998	74,603,633,524	---	---	1,471,472,636	1.9724
1932	2,521,000,981	5,974,772	2.37	49,588,994	---	1999	81,499,658,239	---	---	1,519,472,538	1.8644
1933	2,073,283,250	4,955,147	2.39	42,906,527	---	2000	88,307,553,325	---	---	1,640,581,719	1.8578
1934	2,059,678,928	4,424,207	2.10	42,068,482	---	2001	93,938,214,211	---	---	1,761,833,590	1.8755
1935	2,030,243,533	4,467,760	2.15	43,878,947	---	2002	98,162,679,918	---	---	1,868,146,583	1.9031
1936	2,060,835,168	3,732,183	1.76	44,113,357	---	2003	104,200,041,103	---	---	2,038,627,401	1.9565
1937	2,058,224,967	5,536,161	2.64	47,024,422	---	2004	109,123,243,710	---	---	2,139,540,101	1.9607
1938	2,033,302,482	6,213,375	2.68	47,183,558	---	2005	116,267,633,375	---	---	2,281,998,268	1.9627
1939	2,047,519,591	6,111,012	2.61	46,819,088	---	2006	125,064,178,626	---	---	2,442,063,581	1.9526
1940	1,822,271,788	4,940,238	2.57	45,713,054	---	2007 ³	131,993,854,563	---	---	2,581,612,510	1.9559
1941	1,949,755,725	5,283,982	2.71	46,271,291	---	2008	139,910,063,115	---	---	2,722,852,264	1.9461
1942	2,042,442,436	4,881,437	2.39	47,710,476	---	2009	147,626,212,873	---	---	2,876,126,176	1.9482
1943	2,123,882,890	5,267,230	2.48	50,165,759	---	2010	154,005,148,221	---	---	2,991,080,849	1.9422
1944	2,115,063,748	6,646,877	2.54	51,814,011	---	2011	160,728,246,466	---	---	3,108,747,898	1.9342
1945	2,153,798,946	6,116,789	2.84	57,511,244	---	2012	169,958,724,711	---	---	3,231,879,749	1.9016
1946	2,160,972,214	7,131,208	3.30	63,243,778	---	2013	184,353,161,915	---	---	3,400,720,239	1.8447
1947	2,315,369,866	13,869,065	5.99	81,396,348	---	2014	206,170,399,495	---	---	3,565,078,704	1.7292
1948	2,499,222,769	13,145,912	5.26	90,287,526	---	2015	227,668,925,779	---	---	3,781,433,467	1.6609
1949	2,640,565,444	15,473,713	5.86	98,664,524	---	2016	238,324,364,379	---	---	3,904,884,997	1.6385
1950	2,719,489,560	15,664,260	5.76	107,576,591	---	2017	245,203,340,134	---	---	4,054,737,530	1.6536
1951	3,014,247,550	19,863,891	6.50	120,653,280	---	2018	249,234,881,561	---	---	4,179,992,372	1.6771
1952	3,104,475,679	21,669,240	6.98	122,746,134	---	2019	254,420,007,333	---	---	4,378,148,328	1.7208
1953	3,383,619,610	19,455,813	5.75	124,347,195	---	2020	260,240,097,486	---	---	4,541,712,238	1.7452
1954	3,043,753,089	20,362,708	6.69	128,041,382	---	2021	270,323,853,894	---	---	4,728,843,465	1.7493
1955	3,059,667,319	25,028,078	8.18	142,627,677	---	2022	285,347,316,925	---	---	5,021,777,070	1.7599
1956	2,958,572,814	23,934,854	8.09	146,212,379	---	2023	318,001,996,556	---	---	5,307,865,387	1.6691
1957	2,968,251,035	24,428,706	8.23	153,525,482	---	2024	345,931,434,188	---	---	5,301,852,703	1.5326
1958	3,026,479,555	24,121,042	7.97	161,513,035	---	2025	379,118,936,070	---	---	5,587,369,523	1.4738
1959	3,175,671,129	26,834,421	8.45	175,700,835	---						

¹ 1967 to 1980 - Nebraska used mill levies. The mill levies have been adjusted to compare with average state-wide tax rates.

² 1981 - Assessment level changed from 35% of actual value to 100% of actual value (LB 187 passed 1979).

³ 1992 - Agricultural & horticultural land assessed at 80% of actual value; 2007 - Agricultural & horticultural land assessed at 75% of actual value.

⁴ 1997 - Value excludes motor vehicles (LB 271 passed 1997).

Table 2 Property Taxes Levied by Local Governments, 2016 to 2025

Government Subdivision	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Counties	620.3	644.2	668.5	719.9	748.7	770.7	810.7	864.7	912.5	975.4
Cities & Villages	380.6	398.7	422.7	451.6	482.0	504.5	537.8	587.7	610.6	653.1
Townships	17.0	17.6	17.6	19.2	19.7	20.1	20.5	21.4	22.3	23.3
Rural Fire Districts	52.2	53.5	51.9	53.0	55.1	57.6	61.5	70.5	75.8	83.1
Natural Resource Districts	78.3	78.5	75.7	79.0	78.4	80.1	84.5	88.9	93.8	98.4
Miscellaneous Districts	156.4	164.7	169.3	174.1	175.8	187.3	214.3	247.9	283.7	299.0
Educational Service Units	35.2	36.0	36.7	37.9	38.9	40.6	42.8	47.4	50.9	55.0
Community Colleges	211.3	224.8	230.9	236.4	241.5	250.5	263.9	289.0	69.4	78.6
School Districts	2,353.5	2,436.7	2,506.6	2,606.9	2,701.6	2,817.3	2,985.4	3,090.3	3,182.9	3,321.6
Total Taxes	\$ 3,904.8	\$ 4,054.7	\$ 4,179.9	\$ 4,378.0	\$ 4,541.7	\$ 4,728.7	\$ 5,021.4	\$ 5,307.8	\$ 5,301.9	\$ 5,587.5

¹ Amounts in millions of dollars.

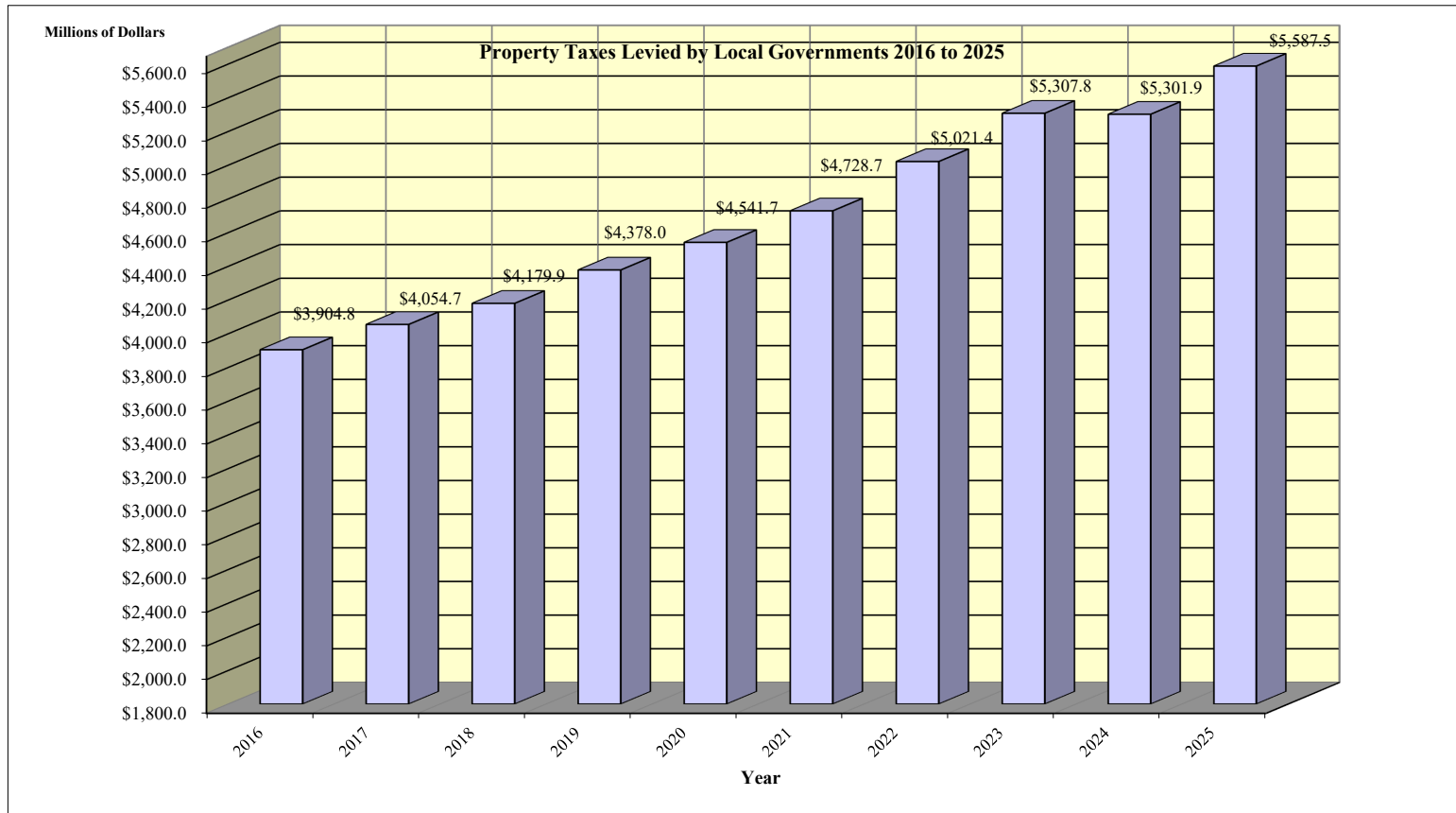


**Table 3A 2015 - 2025 Annual and Cumulative % Change in
Nebraska's Property Valuation & Taxes Levied by Local Governments and
Net Local Property Tax Relief (State Aid)**

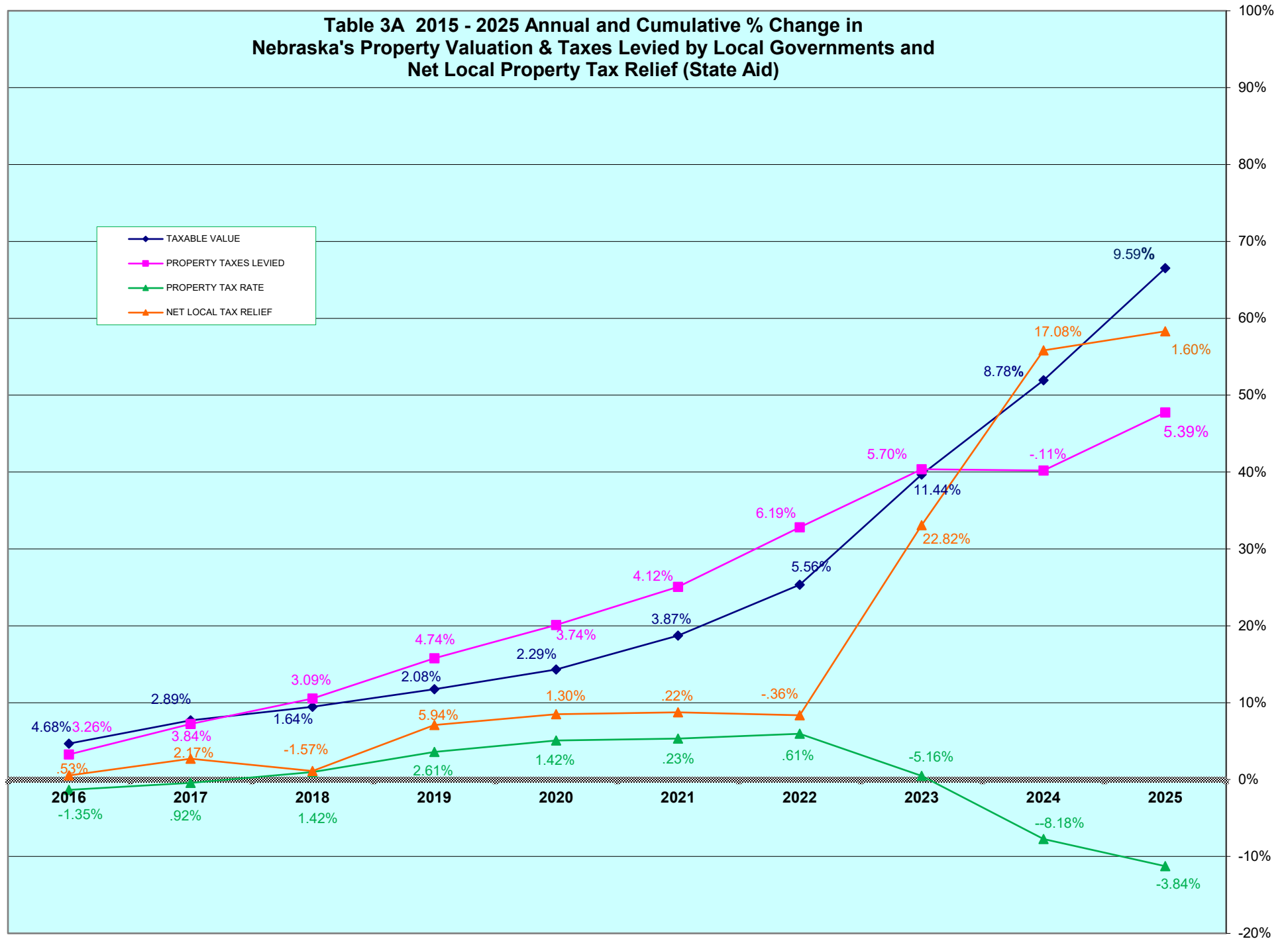


**Table 3B Data for Graph; Annual & Cumulative % Change 2015-2025
Nebraska's Property Valuation & Taxes Levied by Local Governments**

Year	Taxable Value	Annual % chg	Cumulative % chg	Taxes Levied	Annual % chg	Cumulative % chg	Average Tax Rate	Annual % chg	Cumulative % chg	Net Local Tax Relief ^{(1) & (2)}	Annual % chg	Cumulative % chg
2015	227,668,925,779			3,781,433,467			1.6609%			1,379,768,015		
2016	238,324,364,379	4.68%	4.68%	3,904,884,977	3.26%	3.26%	1.6385%	-1.35%	-1.35%	1,387,139,187	0.53%	0.53%
2017	245,203,340,134	2.89%	7.70%	4,054,737,530	3.84%	7.23%	1.6536%	0.92%	-0.44%	1,417,247,403	2.17%	2.72%
2018	249,234,881,561	1.64%	9.47%	4,179,992,372	3.09%	10.54%	1.6771%	1.42%	0.98%	1,395,031,773	-1.57%	1.11%
2019	254,420,007,333	2.08%	11.75%	4,378,148,328	4.74%	15.78%	1.7208%	2.61%	3.61%	1,477,844,456	5.94%	7.11%
2020	260,240,097,486	2.29%	14.31%	4,541,712,238	3.74%	20.11%	1.7452%	1.42%	5.08%	1,497,092,937	1.30%	8.50%
2021	270,323,853,894	3.87%	18.74%	4,728,843,465	4.12%	25.05%	1.7493%	0.23%	5.32%	1,500,454,781	0.22%	8.75%
2022	285,347,316,925	5.56%	25.33%	5,021,777,070	6.19%	32.80%	1.7599%	0.61%	5.96%	1,495,064,331	-0.36%	8.36%
2023	318,001,996,556	11.44%	39.68%	5,307,865,388	5.70%	40.37%	1.6691%	-5.16%	0.49%	1,836,230,726	22.82%	33.08%
2024	345,931,434,188	8.78%	51.94%	5,301,852,703	-0.11%	40.21%	1.5326%	-8.18%	-7.72%	2,149,946,037	17.08%	55.82%
2025	379,118,936,070	9.59%	66.52%	5,587,369,523	5.39%	47.76%	1.4738%	-3.84%	-11.26%	2,184,293,822	1.60%	58.31%

(1) Net Local Tax Relief is state aid excluding homestead exemption, real property tax credit, and school district property tax credit amounts, as these amount are included in taxes levied.

(2) LB1107 sunsets the Personal Property Tax Relief Credit Act after 2019, eliminating the personal property exemption for the first \$10,000 of valuation for tax year 2020 and each tax year thereafter.

Sources: State Aid/Local Property Tax Relief figures are for fiscal years, e.g., 2025 = FY 2025-2026, per DAS Budget Division February 2026. Value, Taxes, and Tax Rates from Certificates of Taxes Levied Reports (CTL), filed with Property Assessment Division.

Table 3C 2015 to 2025 State Aid History, By Categories

	FY2015-16 Actual	FY2016-17 Actual	FY2017-18 Actual	FY2018-19 Actual	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Actual	FY2025-26 Appropriation
Aid to Municipalities	0	0	0	0	0						
Local Transit Assistance											
Total Municipalities	0	0	0	0	0	0	0	0	0	0	0
Aid to Counties											
County Tax Relief Program											
Jail Reimbursement Assistance											
Local Prosecution Aid											
County Juvenile Services Aid	5,829,848	5,834,471	5,459,485	5,388,201	5,643,380	5,495,499	5,130,105	5,218,200	5,726,359	5,593,230	5,798,000
County Justice Reinvestment Grants				443,701	0	413,724	184,894	97,440	85,000	83,830	327,736
Juvenile Planning Grants											
Indigent Defense											
Total Counties	5,829,848	5,834,471	5,459,485	5,831,902	5,643,380	5,909,223	5,314,999	5,315,640	5,811,359	5,677,060	6,125,736
Teacher Salary Aid											
State Aid to Schools (TEEOSA)	973,036,625	979,304,508	998,741,754	974,507,975	1,049,869,070	1,067,683,641	1,066,274,809	1,049,547,696	1,043,155,690	1,051,062,317	1,079,453,304
Option Enrollment Transportation											
Special Education	219,112,160	222,063,117	224,445,005	226,526,585	229,229,021	230,486,281	230,324,358	234,840,745	221,033,243	254,280,196	235,724,424
Special Education paid from Education Future Fund									246,489,662	255,910,044	291,390,830
School Lunch	392,031	376,351	392,032	376,351	392,032	392,032	392,032	392,032	394,770	391,728	392,032
School Breakfast Reimbursement	540,557	538,600	609,524	617,898	617,898	616,893	1,005	1,144,820	604,677	612,236	617,898
Summer Food Service	43,854	32,681	32,681	126,400	90,000	90,000	90,000	90,000	4,315	33,332	90,000
Master Teacher Program Aid	344,975	0	0	0	0	0	0	0	0	0	0
Early Childhood Programs	5,578,831	8,419,357	7,205,890	8,436,823	8,788,357	8,594,301	10,884,259	11,961,998	10,601,839	10,820,438	11,288,357
Vocational & Adult Education	214,664	197,129	193,543	206,077	214,664	261,994	229,169	230,670	219,655	213,251	214,664
High School Equivalency Program Providers							750,000	750,000	644,477	855,523	750,000
Tuition Reimbursement (Ed)											
Geography Education											
Multicultural Education											
Teacher Certification											
School Reorganization Studies											
ESU Nurses											
Nurturing Health Behaviors			400,000	384,000	400,000	592,893	353,764	386,179	419,886	277,238	400,000
Learning Community Aid	500,000	500,000	500,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000
ESU Core Services/Technology	13,761,396	13,221,949	13,357,604	13,085,000	13,352,558	13,613,976	13,332,322	13,332,322	13,613,976	13,613,976	13,085,000
School Revenue Loss Mitigation											
Gifted Education/High Ability Learners	2,342,961	2,342,962	2,342,962	2,202,384	2,342,962	2,342,962	2,342,962	2,342,962	2,342,962	2,342,962	2,342,962
Hardship Fund											
Wards of the Court	16,234,453	12,935,385	19,320,912	15,991,381	16,674,915	12,102,134	11,505,809	10,613,293	10,547,548	15,560,680	15,716,287
Teacher World Aid											
Economic Education Aid											
School Employees Retirement	42,944,099	44,577,501	45,928,328	47,693,123	49,212,208	50,378,268	51,544,204	53,841,644	55,584,247	58,076,131	28,149,249
Foundation Aid paid from Education Future Fund									112,353,248	112,309,502	112,977,519
Total Education	1,275,046,605	1,284,509,540	1,313,470,235	1,290,623,997	1,371,653,685	1,387,625,375	1,388,494,693	1,379,944,361	1,718,480,195	1,776,829,554	1,793,062,526
Community Colleges	98,891,562	96,795,176	98,317,683	98,575,874	100,547,391	103,558,339	104,629,506	106,742,096	108,876,938	111,054,477	111,054,477
Dual Enrollment State Support							2,015,583	3,062,234	3,062,234	3,062,234	8,062,234
Community Colleges Levy Reduction									0	253,322,713	265,988,849
LB 881 Comm. College Aid											
Total Community Colleges	98,891,562	96,795,176	98,317,683	98,575,874	100,547,391	103,558,339	106,645,089	109,804,330	111,939,172	367,439,424	385,105,560
Natural Resources Districts	0	0	0	0	0	0	0	0	0	0	0
Homestead Exemption	71,448,249	74,818,923	81,288,400	85,411,284	88,700,316	102,937,152	112,052,688	119,230,317	142,535,687	151,100,384	159,917,000
LB 881/367/34 Property Tax Credit	202,338,646	202,153,728	222,364,662	222,415,960	273,856,155	272,955,049	298,703,645	313,004,238	361,431,434	1,163,588,910	1,244,000,000
Personal Property Tax Credit		13,319,778	14,132,163	13,970,542	14,037,182	0	0	0	0	0	0
Statewide Total	1,653,554,910	1,677,431,616	1,735,032,628	1,716,829,559	1,854,438,109	1,872,985,138	1,911,211,114	1,927,298,886	2,340,197,847	3,464,635,331	3,588,210,822
Net Local Relief excluding Homestead, PTX Credit, SDPT	\$1,379,768,015	\$1,387,139,187	\$1,417,247,403	\$1,395,031,773	\$1,477,844,456	\$1,497,092,937	\$1,500,454,781	\$1,495,064,331	\$1,836,230,726	\$2,149,946,037	\$2,184,293,822

273,786,895 290,292,429 317,785,225 321,797,786 376,593,653 375,892,201 410,756,333 432,234,555 503,967,121 1,314,689,294 1,403,917,000

Source: NE DAS, Budget Division

LB34 School District Property Tax Relief Credit new for 2024-2025

FY2021-FY2025 includes High School Equivalency Program Providers Fund

Table 3D 2015 to 2025 Relationships between Property Taxes and Local Tax Relief (State Aid)

Relationship between Taxes Levied, plus Motor Vehicle Tax ⁽¹⁾ and Net Local Tax Relief ^{(2) & (4)}													
Year	Taxes Levied w/o Motor Veh. ⁽¹⁾	MV Tax & fee ⁽¹⁾	Total Taxes Levied PLUS MV	Annual % chg	Cumltv. % chg	Net Local Tax Relief ⁽²⁾	Annual % chg	Cumltv. % chg	Taxes Levied + MV Plus NET Local Relief	Annual % chg	Cumltv. % chg	Split between	
												PropTax + MV	NET Local Relief
2015	3,781,433,467	265,046,106	4,046,479,573			1,379,768,015			5,426,247,588			75%	25%
2016	3,904,884,977	277,084,448	4,181,969,425	3.35%	3.35%	1,387,139,187	0.53%	0.53%	5,569,108,612	2.63%	2.63%	75%	25%
2017	4,054,737,530	291,839,945	4,346,577,475	3.94%	7.42%	1,417,247,403	2.17%	2.72%	5,763,824,878	3.50%	6.22%	75%	25%
2018	4,179,992,372	302,348,840	4,482,341,212	3.12%	10.77%	1,395,031,773	-1.57%	1.11%	5,877,372,985	1.97%	8.31%	76%	24%
2019	4,378,148,328	316,389,922	4,694,538,250	4.73%	16.02%	1,477,844,456	5.94%	7.11%	6,172,382,705	5.02%	13.75%	76%	24%
2020	4,541,712,238	321,093,434	4,862,805,672	3.58%	20.17%	1,497,092,937	1.30%	8.50%	6,359,898,609	3.04%	17.21%	76%	24%
2021	4,728,843,465	324,099,210	5,052,942,675	3.91%	24.87%	1,500,454,781	0.22%	8.75%	6,553,397,455	3.04%	20.77%	77%	23%
2022	5,021,777,070	325,385,913	5,347,162,983	5.82%	32.14%	1,495,064,331	-0.36%	8.36%	6,842,227,314	4.41%	26.10%	78%	22%
2023	5,307,865,388	352,772,206	5,660,637,594	5.86%	39.89%	1,836,230,726	22.82%	33.08%	7,496,868,320	9.57%	38.16%	76%	24%
2024	5,301,852,703	369,441,931	5,671,294,634	0.19%	40.15%	2,149,946,037	17.08%	55.82%	7,821,240,672	4.33%	44.14%	73%	27%
2025	5,587,369,523	379,823,477	5,967,193,000	5.22%	47.47%	2,184,293,822	1.60%	58.31%	8,151,486,822	4.22%	50.22%	73%	27%

Tax Relief Hmstd & Tax Credit ⁽²⁾	Relationship between Property Taxes, excluding MV ⁽¹⁾ and Net Local Tax Relief ^{(2) & (4)}												
	Year	Taxes Levied w/o Motor Veh. ⁽¹⁾	Annual % chg	Cumltv. % chg	NET Local Tax Relief ⁽²⁾	Annual % chg	Cumltv. % chg	Prop Taxes w/o MV Plus Net Local Relief	Annual % chg	Cumltv. % chg	Split between		
											PropTax w/o MV	Net Local Relief	
	273,786,895	2015	3,781,433,467			1,379,768,015			5,161,201,482			73%	27%
	290,292,429	2016	3,904,884,977	3.26%	3.26%	1,387,139,187	0.53%	0.53%	5,292,024,164	2.53%	2.53%	74%	26%
	317,785,225	2017	4,054,737,530	3.84%	7.23%	1,417,247,403	2.17%	2.72%	5,471,984,933	3.40%	6.02%	74%	26%
	322,027,214	2018	4,179,992,372	3.09%	10.54%	1,395,031,773	-1.57%	1.11%	5,575,024,145	1.88%	8.02%	75%	25%
	376,593,653	2019	4,378,148,328	4.74%	15.78%	1,477,844,456	5.94%	7.11%	5,855,992,784	5.04%	13.46%	75%	25%
	375,892,201	2020	4,541,712,238	3.74%	20.11%	1,497,092,937	1.30%	8.50%	6,038,805,175	3.12%	17.00%	75%	25%
	410,756,333	2021	4,728,843,465	4.12%	25.05%	1,500,454,781	0.22%	8.75%	6,229,298,246	3.15%	20.69%	76%	24%
432,234,555	2022	5,021,777,070	6.19%	32.80%	1,495,064,331	-0.36%	8.36%	6,516,841,401	4.62%	26.27%	77%	23%	
503,967,121	2023	5,307,865,388	5.70%	40.37%	1,836,230,726	22.82%	33.08%	7,144,096,114	9.63%	38.42%	74%	26%	
1,314,689,294	2024	5,301,852,703	-0.11%	40.21%	2,149,946,037	17.08%	55.82%	7,451,798,740	4.31%	44.38%	71%	29%	
1,403,917,000	2025	5,587,369,523	5.39%	47.76%	2,184,293,822	1.60%	58.31%	7,771,663,345	4.29%	50.58%	72%	28%	

Relationship between School Non-Bond Taxes Levied (plus Motor Vehicle Tax ⁽¹⁾) and Total Local Education Tax Relief ^{(2), (3) & (4)}													
Year	School Non-bond Tax w/o Motor Veh. ⁽¹⁾	Sch Non-bond MV tax ⁽¹⁾	School non-bond PropTax + MV	Annual % chg	Cumltv. % chg	Total Education Tax Relief ⁽³⁾	Annual % chg	Cumltv. % chg	Sch non-bond tax+MV PLUS Educ. Relief	Annual % chg	Cumltv. % chg	Split between	
												SchnonbndTx+MV	Local Educ Relief
2015	2,076,688,870	146,091,290	2,222,780,160			1,275,046,605			3,497,826,765			64%	36%
2016	2,135,898,059	152,884,291	2,288,782,350	2.97%	2.97%	1,284,509,540	0.74%	0.74%	3,573,291,890	2.16%	2.16%	64%	36%
2017	2,203,697,751	161,404,394	2,365,102,145	3.33%	6.40%	1,313,470,235	2.25%	3.01%	3,678,572,380	2.95%	5.17%	64%	36%
2018	2,263,574,363	167,318,624	2,430,892,987	2.78%	9.36%	1,290,623,997	-1.74%	1.22%	3,721,516,984	1.17%	6.40%	65%	35%
2019	2,352,619,815	175,420,223	2,528,040,038	4.00%	13.73%	1,371,653,685	6.28%	7.58%	3,899,693,723	4.79%	11.49%	65%	35%
2020	2,436,489,195	178,054,680	2,614,543,875	3.42%	17.62%	1,387,625,375	1.16%	8.83%	4,002,169,251	2.63%	14.42%	65%	35%
2021	2,566,095,513	179,510,755	2,745,606,268	5.01%	23.52%	1,388,494,693	0.06%	8.90%	4,134,100,961	3.30%	18.19%	66%	34%
2022	2,686,853,985	180,154,320	2,867,008,305	4.42%	28.98%	1,379,944,361	-0.62%	8.23%	4,246,952,666	2.73%	21.42%	68%	32%
2023	2,771,981,701	195,858,949	2,967,840,649	3.52%	33.52%	1,718,480,195	24.53%	34.78%	4,686,320,844	10.35%	33.98%	63%	37%
2024	2,851,799,949	204,249,246	3,056,049,195	2.97%	37.49%	1,776,829,554	3.40%	39.35%	4,832,878,749	3.13%	38.17%	63%	37%
2025	2,976,438,667	211,373,157	3,187,811,824	4.31%	43.42%	1,793,062,526	0.91%	40.63%	4,980,874,350	3.06%	42.40%	64%	36%

(1) Motor Vehicle (MV) Taxes based on a tax & fee basis per information from Dept. of Motor Vehicle and Dept. of Transportation. The portion of MV taxes for School Districts is estimated at 60% without fee.

(2) Net local tax relief excludes homestead exemption and property tax credit and the School District Property Tax Credit amounts, as these amounts are included in taxes levied. DAS Budget Division.

(3) Total local education tax relief includes state aid for K-12 schools (TEEOSA) and all other forms of education aid (e.g., special education).

(4) LB1107 sunsets the Personal Property Tax Relief Credit Act after 2019, eliminating the personal property exemption for the first \$10,000 of valuation for tax year 2020 and each tax year thereafter.

Table 4A 2015 to 2025 Cumulative % Change in Value, by County

Co#	County Name	2015 Total Property Value	2016 Total Property Value	2017 Total Property Value	2018 Total Property Value	2019 Total Property Value	2020 Total Property Value	2021 Total Property Value	2022 Total Property Value	2023 Total Property Value	2024 Total Property Value	2025 Total Property Value	Cumulative % Chg Value 2015 to 2025	Annual %chg '15-'25
1	ADAMS	3,686,540,481	3,739,889,712	3,772,105,664	3,800,144,988	\$3,841,058,043	\$3,856,273,818	\$3,897,656,499	\$4,227,782,280	\$4,625,720,943	\$5,169,605,558	\$5,592,040,118	51.69%	4.25%
2	ANTELOPE	2,606,355,448	2,623,115,820	2,545,973,249	2,460,045,595	2,482,776,196	2,425,893,938	2,460,901,512	2,588,086,578	2,757,468,136	3,001,925,850	3,692,633,277	41.68%	3.55%
3	ARTHUR	187,005,151	217,109,881	228,974,107	229,716,948	230,017,446	229,740,977	240,755,116	263,992,642	265,114,508	284,736,179	285,756,777	52.81%	4.33%
4	BANNER	260,621,556	278,971,953	276,403,954	280,925,547	278,980,717	277,944,826	272,715,763	280,887,755	299,552,877	312,953,746	354,360,410	35.97%	3.12%
5	BLAINE	249,224,313	321,306,771	329,890,931	330,986,371	330,159,682	333,148,462	344,867,171	354,518,194	356,945,039	360,015,450	384,674,070	54.35%	4.44%
6	BOONE	2,195,263,463	2,408,202,906	2,392,950,213	2,394,881,444	2,407,703,728	2,307,747,541	2,295,624,579	2,367,972,177	2,509,566,259	3,175,371,571	3,586,135,952	63.36%	5.03%
7	BOX BUTTE	1,323,002,925	1,412,896,804	1,416,243,872	1,480,182,704	1,474,359,730	1,456,358,003	1,517,735,099	1,576,055,593	1,659,509,240	1,697,916,047	1,967,684,534	48.73%	4.05%
8	BOYD	498,259,695	579,855,066	588,178,230	589,687,857	589,850,497	584,497,744	587,083,493	601,978,692	608,156,267	702,558,784	802,188,741	61.00%	4.88%
9	BROWN	668,323,313	824,705,848	829,021,041	831,945,708	853,909,866	831,214,414	894,125,478	994,673,446	1,032,185,856	1,081,258,567	1,163,302,725	74.06%	5.70%
10	BUFFALO	5,347,978,788	5,859,076,639	6,134,517,295	6,341,616,405	6,403,667,284	6,400,355,352	6,325,256,544	6,675,988,350	7,335,203,440	7,855,766,173	8,762,698,417	63.85%	5.06%
11	BURT	1,851,958,370	1,979,743,051	1,998,753,098	1,945,568,139	1,827,183,885	1,784,390,229	1,789,104,248	1,878,649,374	2,175,865,301	2,326,425,808	2,481,298,277	33.98%	2.97%
12	BUTLER	2,228,171,988	2,437,062,572	2,445,117,390	2,447,991,042	2,394,265,368	2,391,475,579	2,430,262,852	2,484,948,034	2,742,127,331	2,867,195,690	3,376,437,955	51.53%	4.24%
13	CASS	3,393,249,805	3,460,580,111	3,472,387,427	3,580,173,504	3,656,022,267	3,801,412,013	4,034,365,898	4,409,798,525	4,535,329,271	4,691,687,825	5,265,616,721	55.18%	4.49%
14	CEDAR	2,664,599,671	2,691,128,924	2,618,285,730	2,618,659,806	2,518,174,567	2,500,511,534	2,524,296,557	2,630,791,693	2,824,135,208	3,168,306,048	3,904,786,860	46.54%	3.90%
15	CHASE	1,515,394,420	1,561,730,053	1,567,549,851	1,474,216,295	1,384,220,204	1,368,051,798	1,391,112,815	1,455,499,568	1,544,632,498	1,696,155,596	1,863,892,962	23.00%	2.09%
16	CHERRY	1,633,705,844	1,934,898,535	2,107,616,494	2,131,589,097	2,156,903,444	2,121,822,335	2,136,823,861	2,219,986,414	2,405,004,996	2,795,250,119	3,059,475,422	87.27%	6.47%
17	CHEYENNE	1,481,373,871	1,555,635,012	1,581,404,232	1,475,136,709	1,386,093,140	1,367,994,255	1,398,536,412	1,452,186,414	1,537,261,704	1,529,559,830	1,634,676,356	10.35%	0.99%
18	CLAY	2,242,404,390	2,291,415,774	2,270,543,111	2,153,101,369	2,097,761,917	2,069,839,654	2,079,507,480	2,170,390,088	2,344,124,663	2,513,711,641	2,868,939,355	27.94%	2.49%
19	COLFAX	1,793,898,636	1,845,071,591	1,869,168,789	1,891,249,308	1,905,114,325	1,922,217,879	1,935,756,993	2,026,934,144	2,295,629,284	2,501,058,415	2,713,190,420	51.25%	4.22%
20	CUMING	2,359,856,423	2,606,994,423	2,634,851,847	2,681,438,182	2,631,753,973	2,715,705,727	2,730,816,899	2,831,595,255	3,078,870,467	3,374,571,306	3,819,508,309	61.85%	4.93%
21	CUSTER	3,261,900,996	3,557,298,273	3,745,052,693	3,751,540,631	3,624,674,309	3,478,266,385	3,450,938,930	3,483,938,639	3,544,414,655	3,680,480,391	3,873,477,362	18.75%	1.73%
22	DAKOTA	1,689,996,628	1,704,342,234	1,745,372,425	1,803,183,712	1,811,611,653	1,881,213,724	1,982,804,025	2,222,980,115	2,413,018,069	2,712,636,709	3,038,490,384	79.79%	6.04%
23	DAWES	826,497,859	881,532,578	909,678,978	918,696,140	943,127,749	963,054,205	979,344,579	1,038,844,388	1,109,862,504	1,204,905,740	1,253,574,018	51.67%	4.25%
24	DAWSON	3,131,169,557	3,320,997,753	3,403,279,808	3,368,269,261	3,466,722,104	3,367,679,894	3,378,328,434	3,502,352,623	3,820,698,077	4,245,164,202	4,755,203,292	51.87%	4.27%
25	DEUEL	407,801,751	436,344,061	452,901,119	429,858,305	407,397,970	407,517,347	400,662,266	426,862,014	452,742,788	485,232,299	514,095,519	26.07%	2.34%
26	DIXON	1,509,283,645	1,526,342,589	1,483,009,771	1,402,163,016	1,422,898,101	1,391,435,820	1,417,190,402	1,476,706,058	1,728,323,598	1,969,630,280	2,305,576,299	52.76%	4.33%
27	DODGE	3,764,401,394	3,939,459,295	4,039,832,437	4,199,554,431	4,344,505,559	4,766,118,749	4,755,853,398	5,054,376,372	5,542,732,938	6,311,522,302	6,671,931,375	77.24%	5.89%
28	DOUGLAS	39,124,877,435	40,399,217,100	42,202,331,785	44,214,617,045	47,364,911,985	50,943,488,085	53,646,701,190	57,816,795,525	64,906,016,185	69,670,299,230	74,397,994,050	90.16%	6.64%
29	DUNDY	868,397,155	895,667,085	917,257,900	911,636,544	889,242,386	874,025,701	886,182,155	916,462,776	953,922,860	1,009,668,452	1,084,896,987	24.93%	2.25%
30	FILLMORE	2,284,454,883	2,546,201,370	2,541,155,993	2,552,343,722	2,467,910,970	2,403,673,572	2,377,054,926	2,423,957,887	2,528,714,539	2,801,575,116	2,917,971,777	27.73%	2.48%
31	FRANKLIN	1,093,662,843	1,069,865,474	1,015,919,524	980,177,088	985,220,453	972,874,680	975,438,513	985,061,448	1,069,769,763	1,145,565,804	1,219,939,087	11.55%	1.10%
32	FRONTIER	946,722,855	967,562,901	971,326,317	902,630,873	877,760,321	850,960,452	862,133,146	886,946,410	1,000,732,098	1,102,831,611	1,241,135,779	31.10%	2.74%
33	FURNAS	1,050,035,363	1,093,442,549	1,056,915,642	994,600,580	961,400,893	946,318,616	960,202,925	998,961,482	1,140,395,872	1,279,751,957	1,412,470,027	34.52%	3.01%
34	GAGE	3,024,337,835	3,228,271,337	3,229,535,029	3,236,238,860	3,172,944,185	3,131,851,169	3,234,510,911	3,445,377,858	3,767,618,478	4,208,624,411	4,892,807,102	61.78%	4.93%
35	GARDEN	629,007,403	708,191,159	748,628,133	747,282,180	754,040,934	762,996,720	773,144,744	804,143,030	841,080,566	900,935,387	927,980,074	47.53%	3.97%
36	GARFIELD	400,579,839	456,343,664	465,094,296	451,134,188	443,167,534	440,153,731	443,887,754	468,763,858	508,502,285	570,001,943	669,050,098	67.02%	5.26%
37	GOSPER	868,585,567	905,170,346	892,840,801	866,419,263	867,958,832	852,399,274	884,304,830	908,508,075	994,967,495	1,102,018,968	1,287,047,051	48.18%	4.01%
38	GRANT	235,661,380	264,755,815	284,400,299	291,194,369	294,999,349	299,648,082	321,647,940	329,998,967	368,674,440	411,577,968	434,376,625	84.32%	6.31%
39	GREELEY	874,281,456	963,104,162	951,733,469	951,702,317	957,912,731	939,332,622	947,621,355	986,946,910	1,057,268,842	1,142,224,102	1,328,527,101	51.96%	4.27%
40	HALL	5,169,224,034	5,479,857,745	5,519,448,528	5,548,623,903	5,565,132,505	5,666,604,866	5,925,061,465	6,191,544,621	6,970,909,668	7,517,966,345	8,103,389,464	56.76%	4.60%
41	HAMILTON	3,111,351,654	3,204,401,315	3,036,370,845	2,958,684,351	2,880,390,663	2,899,671,599	2,931,343,374	3,050,699,069	3,262,612,570	3,811,026,017	3,994,409,331	28.38%	2.53%
42	HARLAN	988,741,701	1,029,860,358	1,023,267,326	991,377,038	991,125,552	967,345,712	987,781,379	1,032,853,507	1,198,612,026	1,360,353,588	1,474,790,802	49.16%	4.08%
43	HAYES	538,999,882	569,291,305	555,423,501	517,221,052	486,519,507	467,491,587	490,353,047	517,577,753	546,850,421	609,751,682	686,006,260	27.27%	2.44%
44	HITCHCOCK	806,292,266	773,529,503	777,450,645	735,686,630	725,077,381	702,491,059	701,096,012	757,275,137	820,239,115	859,613,742	949,694,553	17.79%	1.65%
45	HOLT	3,116,425,518	3,274,285,189	3,467,721,156	3,470,805,627	3,373,353,931	3,122,055,316	2,879,219,725	2,910,969,819	3,078,433,798	3,509,797,568	4,114,619,872	32.03%	2.82%
46	HOOKER	235,543,782	269,531,384	304,696,612	304,696,612	317,101,040	323,963,786	335,896,635	350,634,420	397,643,762	442,100,594	464,293,692	97.12%	7.02%
47	HOWARD	1,286,494,884	1,326,285,301	1,357,506,257	1,358,965,195	1,368,100,121	1,378,796,714	1,400,522,653	1,456,868,875	1,550,520,325	1,616,729,213	1,791,238,453	39.23%	3.37%

Table 4A 2015 to 2025 Cumulative % Change in Value, by County (continued)

Co#	County Name	2015 Total Property Value	2016 Total Property Value	2017 Total Property Value	2018 Total Property Value	2019 Total Property Value	2020 Total Property Value	2021 Total Property Value	2022 Total Property Value	2023 Total Property Value	2024 Total Property Value	2025 Total Property Value	Cumulative % Chg Value 2015 to 2025	Annual %chg '15-'25
48	JEFFERSON	1,825,009,065	1,940,044,660	1,947,430,059	1,938,772,190	1,887,789,851	1,814,523,119	1,840,981,881	1,877,722,050	2,052,437,174	2,326,384,000	2,592,741,353	42.07%	3.57%
49	JOHNSON	842,833,646	890,563,105	912,524,856	922,778,281	925,944,903	963,994,045	971,023,732	986,161,225	1,032,574,419	1,177,456,807	1,406,595,392	66.89%	5.23%
50	KEARNEY	2,097,054,172	2,141,018,627	2,133,774,718	2,041,705,111	1,990,509,332	1,820,602,907	1,853,668,831	1,917,078,015	2,106,353,938	2,361,982,116	2,672,511,855	27.44%	2.45%
51	KEITH	1,552,161,608	1,688,610,789	1,719,655,590	1,717,921,157	1,792,305,402	1,892,581,711	1,919,574,989	2,084,466,328	2,289,973,895	2,487,732,370	2,726,927,497	75.69%	5.80%
52	KEYA PAHA	418,890,078	461,454,748	477,394,541	480,052,028	482,439,217	479,014,845	477,973,722	486,965,612	565,927,689	594,339,790	685,556,968	63.66%	5.05%
53	KIMBALL	715,037,985	687,253,598	699,175,051	702,048,145	710,502,912	700,668,868	706,610,544	724,574,423	789,864,372	938,561,079	1,157,970,423	61.95%	4.94%
54	KNOX	1,883,575,998	2,094,000,198	2,133,534,626	2,128,636,825	2,203,264,800	2,249,934,216	2,240,360,609	2,294,475,228	2,444,848,231	2,930,879,810	3,150,100,987	67.24%	5.28%
55	LANCASTER	22,740,340,848	23,418,257,589	25,435,412,800	26,683,924,667	28,510,075,585	29,360,798,500	32,609,379,673	33,872,765,406	41,325,286,431	42,931,645,058	47,158,053,856	107.38%	7.57%
56	LINCOLN	4,439,639,042	4,740,313,768	4,931,435,838	4,969,907,899	4,980,530,060	5,030,463,126	5,153,887,956	5,315,423,416	5,772,734,551	6,241,200,093	6,634,736,498	49.44%	4.10%
57	LOGAN	290,330,034	330,528,824	331,032,843	331,653,955	331,113,034	325,374,262	348,613,143	369,012,857	382,649,519	396,545,529	415,976,342	43.28%	3.66%
58	LOUP	288,448,755	338,498,045	359,207,435	338,320,080	312,226,090	314,915,120	317,553,115	327,952,070	359,535,976	378,191,448	448,145,168	55.36%	4.50%
59	MADISON	3,737,082,730	3,829,849,842	3,937,664,227	4,069,667,533	4,063,996,105	4,252,847,737	4,393,398,645	4,634,596,685	5,116,259,206	5,731,995,985	6,408,045,009	71.47%	5.54%
60	MCPHERSON	229,510,591	254,337,869	297,985,735	296,792,810	296,847,637	296,202,957	318,785,335	340,011,148	350,678,864	393,635,513	419,772,296	82.90%	6.22%
61	MERRICK	1,656,236,651	1,818,698,667	1,845,773,161	1,842,270,556	1,792,688,410	1,748,805,849	1,784,710,323	1,876,702,877	2,017,115,889	2,239,332,359	2,382,814,033	43.87%	3.70%
62	MORRILL	1,026,534,252	1,068,389,568	1,090,223,281	1,110,394,674	1,113,962,397	1,102,248,208	1,111,929,489	1,150,923,814	1,259,702,714	1,397,968,375	1,494,609,704	45.60%	3.83%
63	NANCE	1,097,735,560	1,157,709,904	1,169,794,653	1,175,509,671	1,087,272,720	1,065,933,380	1,077,066,953	1,065,611,041	1,126,112,281	1,181,260,755	1,384,256,101	26.10%	2.35%
64	NEMAHA	1,118,684,548	1,149,127,534	1,138,420,626	1,149,703,672	1,144,365,735	1,126,977,818	1,185,659,756	1,208,226,989	1,386,498,636	1,543,104,459	1,722,738,201	54.00%	4.41%
65	NUCKOLLS	1,411,125,627	1,442,318,369	1,340,251,233	1,259,345,553	1,186,984,580	1,112,172,827	1,136,987,164	1,153,647,355	1,202,635,338	1,316,397,050	1,437,509,265	1.87%	0.19%
66	OTOE	2,281,675,350	2,328,474,821	2,371,855,502	2,388,176,957	2,361,634,319	2,389,635,271	2,475,364,808	2,526,808,182	2,889,763,510	3,102,811,465	3,497,415,668	53.28%	4.36%
67	PAWNEE	708,488,123	730,100,118	773,943,696	737,142,882	748,549,560	767,180,377	785,810,273	814,845,254	837,937,816	898,241,050	1,018,899,612	43.81%	3.70%
68	PERKINS	1,338,599,260	1,361,574,432	1,363,559,823	1,278,909,007	1,196,451,708	1,172,793,492	1,160,625,959	1,188,438,500	1,425,546,560	1,617,098,353	1,729,157,535	29.18%	2.59%
69	PHELPS	2,356,434,983	2,389,001,821	2,302,620,858	2,263,013,840	2,286,165,402	2,288,627,460	2,272,528,150	2,331,076,834	2,466,167,214	2,828,643,266	3,177,646,171	34.85%	3.04%
70	PIERCE	1,979,854,221	2,058,655,649	1,995,239,082	2,012,090,062	1,932,433,153	1,911,141,351	1,960,977,831	2,019,143,709	2,262,285,658	2,671,395,815	2,942,466,469	48.62%	4.04%
71	PLATTE	5,046,232,001	5,309,013,126	5,388,623,994	5,450,753,439	5,480,852,332	5,680,561,884	5,932,549,808	6,110,057,264	6,566,933,402	7,260,726,942	7,833,908,126	55.24%	4.50%
72	POLK	1,842,088,567	1,936,280,009	1,950,149,204	1,871,201,301	1,778,849,760	1,784,183,441	1,795,436,863	1,849,812,438	1,951,632,190	2,182,650,163	2,521,077,863	36.86%	3.19%
73	RED WILLOW	1,241,786,501	1,259,640,865	1,296,766,748	1,265,251,165	1,267,426,194	1,263,445,048	1,289,463,688	1,371,667,683	1,502,534,569	1,643,676,956	1,791,032,655	44.23%	3.73%
74	RICHARDSON	1,432,222,644	1,477,745,200	1,479,425,916	1,431,518,831	1,391,752,025	1,373,795,438	1,415,348,326	1,458,130,429	1,674,666,665	1,829,659,741	2,058,032,497	43.70%	3.69%
75	ROCK	579,927,519	664,477,562	679,212,399	680,675,947	680,993,690	658,972,069	661,423,288	663,200,051	695,407,063	715,390,112	870,784,613	50.15%	4.15%
76	SALINE	2,279,288,074	2,290,192,884	2,373,715,299	2,347,664,819	2,324,421,117	2,358,058,400	2,420,327,166	2,488,800,127	2,611,394,188	2,824,200,579	3,106,435,050	36.29%	3.14%
77	SARPY	12,785,172,881	13,564,295,114	14,494,248,828	15,512,829,012	16,801,660,031	18,003,273,136	19,513,624,113	21,682,111,476	24,849,499,115	27,641,166,766	29,612,470,771	131.62%	8.76%
78	SAUNDERS	3,520,988,063	3,655,133,768	3,798,040,771	3,895,183,948	4,021,507,707	4,122,910,611	4,280,752,265	4,660,541,185	5,099,008,093	5,567,290,017	5,962,774,911	69.35%	5.41%
79	SCOTTS BLUFF	2,715,415,585	2,779,890,512	2,928,764,168	2,989,301,315	3,032,190,113	3,058,412,928	3,144,391,357	3,258,371,156	3,612,124,368	3,859,702,026	4,162,541,141	53.29%	4.36%
80	SEWARD	2,875,576,835	3,062,357,183	3,112,967,025	3,171,876,416	3,157,480,141	3,152,552,994	3,219,646,281	3,369,187,368	3,603,561,231	3,785,909,138	4,157,066,375	44.56%	3.75%
81	SHERIDAN	926,509,523	1,024,471,999	1,067,692,288	1,110,030,468	1,115,701,028	1,088,836,864	1,136,228,299	1,165,228,561	1,281,136,976	1,468,102,182	1,524,702,203	64.56%	5.11%
82	SHERMAN	914,391,150	964,634,045	1,003,932,031	988,588,582	960,978,371	924,012,682	937,358,929	982,232,306	1,003,162,422	1,105,980,234	1,314,221,307	43.73%	3.69%
83	SIoux	544,475,807	634,043,022	670,704,983	655,577,236	654,929,421	660,464,765	662,271,912	666,140,887	694,883,509	733,648,698	812,706,687	49.26%	4.09%
84	STANTON	1,584,187,632	1,576,552,594	1,603,105,542	1,616,572,848	1,534,034,598	1,575,634,677	1,596,750,732	1,632,121,100	1,774,464,439	2,024,589,047	2,398,599,898	51.41%	4.24%
85	THAYER	1,891,616,619	2,066,527,723	2,039,877,010	1,979,325,378	1,910,530,523	1,863,012,669	1,882,486,091	1,916,233,586	2,104,114,379	2,421,813,078	2,523,768,331	33.42%	2.93%
86	THOMAS	235,381,504	270,385,398	288,252,432	293,712,271	300,730,436	309,486,955	336,100,462	358,135,298	384,833,371	422,562,279	413,167,046	75.53%	5.79%
87	THURSTON	1,073,760,269	1,050,010,013	1,060,034,614	1,030,771,058	1,035,311,180	995,345,073	1,002,763,252	1,030,550,086	1,147,472,427	1,289,469,638	1,421,076,903	32.35%	2.84%
88	VALLEY	982,566,915	1,041,658,275	1,080,494,987	1,085,005,582	959,085,545	904,966,200	898,169,421	991,050,558	1,081,243,724	1,234,223,635	1,352,882,158	37.69%	3.25%
89	WASHINGTON	2,823,021,661	3,005,813,287	3,013,533,587	3,028,600,398	3,180,542,258	3,436,449,514	3,540,764,107	3,798,116,591	4,363,093,451	4,681,061,578	5,049,731,349	78.88%	5.99%
90	WAYNE	1,880,776,844	1,904,976,012	1,908,671,867	1,891,075,481	1,922,463,003	1,941,946,630	1,975,621,783	2,156,844,846	2,405,810,399	2,721,816,304	3,070,551,294	63.26%	5.02%
91	WEBSTER	1,096,969,967	1,072,915,341	1,054,288,311	1,060,381,844	999,681,556	962,674,076	1,029,008,419	1,089,037,746	1,199,213,779	1,325,984,622	1,387,408,367	26.48%	2.38%
92	WHEELER	532,960,923	566,243,079	570,019,932	574,179,976	573,833,686	588,185,177	591,212,725	639,247,288	724,055,892	742,279,099	852,798,393	60.01%	4.81%
93	YORK	3,396,407,052	3,407,781,532	3,454,820,150	3,460,831,133	3,381,814,709	3,397,453,264	3,342,149,744	3,494,747,025	3,701,179,998	3,974,712,985	4,872,267,637	43.45%	3.67%
	STATE TOTALS	227,668,925,779	238,324,364,379	245,203,340,134	249,234,881,561	254,420,007,333	260,240,097,486	270,323,853,894	285,347,316,925	318,001,996,556	345,931,434,188	379,118,936,070	66.52%	5.23%

Table 4B 2015 to 2025 Cumulative % Change in Taxes Levied, by County

Co#	County Name	2015 Property Taxes Levied	2016 Property Taxes Levied	2017 Property Taxes Levied	2018 Total Property Taxes Levied	2019 Total Property Taxes Levied	2020 Total Property Taxes Levied	2021 Total Property Taxes Levied	2022 Total Property Taxes Levied	2023 Total Property Taxes Levied	2024 Total Property Taxes Levied	2025 Total Property Taxes Levied	Cumulative % Chg Taxes 2015 to 2025	Annualz. RateChg '15-'25
1	ADAMS	\$ 52,145,039	\$ 56,131,105	\$ 58,202,724	\$ 59,481,317	61,047,576	63,386,524	66,373,097	75,270,636	75,836,629	75,637,360	78,373,644	50.30%	4.16%
2	ANTELOPE	26,173,177	26,619,608	26,159,146	26,051,360	27,337,154	27,977,903	29,017,249	32,227,007	33,492,615	31,064,988	33,709,292	28.79%	2.56%
3	ARTHUR	2,609,733	3,039,489	2,884,096	2,843,523	2,840,561	2,952,042	2,911,382	3,206,714	3,240,892	3,138,834	3,180,061	21.85%	2.00%
4	BANNER	4,054,885	4,272,171	4,149,000	4,194,414	4,165,173	4,210,167	4,115,779	4,191,875	4,357,506	4,229,030	4,581,543	12.99%	1.23%
5	BLAINE	2,761,385	3,057,741	3,123,554	3,044,441	3,148,777	3,321,643	3,315,038	3,360,111	3,329,181	3,241,104	3,362,146	21.76%	1.99%
6	BOONE	19,667,531	20,523,870	20,927,423	21,735,960	22,971,321	23,100,621	22,409,327	23,532,162	24,158,637	23,470,574	24,191,248	23.00%	2.09%
7	BOX BUTTE	21,506,108	22,385,370	22,685,492	23,440,141	24,079,546	24,708,038	25,894,970	26,742,817	27,434,702	25,492,420	26,547,895	23.44%	2.13%
8	BOYD	6,033,953	6,758,161	6,972,599	6,752,820	6,775,376	6,955,657	6,958,797	7,098,814	7,343,226	7,371,680	7,934,822	31.50%	2.78%
9	BROWN	10,222,634	11,121,165	10,344,845	10,493,236	11,521,554	11,556,584	11,839,166	12,180,205	12,528,217	12,203,803	12,041,443	17.79%	1.65%
10	BUFFALO	90,091,443	95,307,018	100,019,855	104,452,684	108,787,266	108,858,341	108,847,368	116,314,984	124,151,294	126,500,968	135,623,443	50.54%	4.18%
11	BURT	26,736,395	27,185,540	26,999,172	26,093,022	25,949,163	26,300,617	26,437,865	29,436,710	30,771,353	30,801,365	31,786,250	18.89%	1.75%
12	BUTLER	28,738,567	29,447,825	30,055,100	30,295,845	30,710,388	31,200,386	31,787,065	32,339,910	34,636,075	33,191,318	34,953,789	21.63%	1.98%
13	CASS	61,622,098	63,363,934	65,339,155	66,878,248	68,176,539	70,206,141	72,238,252	77,825,105	78,357,789	80,740,556	87,636,564	42.22%	3.58%
14	CEDAR	25,341,910	25,593,098	26,348,471	26,453,986	27,564,703	27,869,465	30,038,942	31,795,119	32,401,672	31,445,511	34,264,459	35.21%	3.06%
15	CHASE	15,050,394	15,205,774	15,900,690	15,772,259	16,116,575	16,360,883	16,214,989	16,120,257	16,239,668	15,958,680	16,688,094	10.88%	1.04%
16	CHERRY	21,871,187	22,255,860	22,651,860	22,842,777	23,222,570	23,058,962	22,880,423	23,274,617	23,263,452	22,568,645	23,574,181	7.79%	0.75%
17	CHEYENNE	26,335,556	26,908,702	27,742,717	26,046,500	25,300,975	25,277,279	26,070,808	27,091,069	28,155,652	26,742,831	27,756,542	5.40%	0.53%
18	CLAY	24,572,740	25,228,006	25,963,691	26,962,117	26,870,725	27,377,224	28,267,899	29,013,118	29,596,864	28,345,267	29,736,127	21.01%	1.93%
19	COLFAX	27,321,732	27,135,331	28,231,996	28,210,194	28,544,510	29,333,622	29,519,023	30,483,183	32,921,228	33,058,285	34,848,496	27.55%	2.46%
20	CUMING	29,261,712	30,417,968	30,209,215	30,343,652	30,590,206	31,213,637	31,579,671	32,321,841	33,035,074	31,658,312	32,340,604	10.52%	1.01%
21	CUSTER	41,503,905	42,131,076	42,471,945	43,024,442	43,902,190	43,371,560	43,843,486	45,398,839	43,799,508	43,520,703	44,698,785	7.70%	0.74%
22	DAKOTA	30,396,805	29,896,486	31,277,827	32,983,715	33,248,013	33,988,996	35,252,129	38,529,716	38,623,715	38,573,505	40,285,931	32.53%	2.86%
23	DAWES	13,640,755	14,524,985	14,811,639	15,137,804	15,885,338	16,447,760	16,777,214	17,499,486	18,522,466	18,496,046	19,178,854	40.60%	3.47%
24	DAWSON	51,291,681	53,487,881	54,550,092	53,557,993	55,057,245	54,931,412	55,090,238	59,582,808	62,180,295	61,823,189	65,847,148	28.38%	2.53%
25	DEUEL	6,686,244	6,623,502	6,804,993	6,397,137	6,159,423	6,166,373	6,185,230	6,410,600	6,519,847	6,503,335	6,620,789	-0.98%	-0.10%
26	DIXON	19,684,246	19,876,674	20,032,795	20,148,222	20,300,220	19,510,592	19,825,435	20,680,848	22,042,971	23,069,439	24,070,395	22.28%	2.03%
27	DODGE	60,377,854	62,382,037	65,071,660	70,637,017	72,762,833	78,256,327	76,632,575	81,095,862	86,014,376	84,905,901	89,875,353	48.85%	4.06%
28	DOUGLAS	898,850,588	929,166,572	973,708,266	1,021,676,993	1,098,889,400	1,176,466,083	1,227,936,122	1,329,015,922	1,433,294,489	1,425,565,055	1,516,331,191	68.70%	5.37%
29	DUNDY	8,372,579	8,717,718	8,867,638	8,749,178	8,857,604	9,109,601	9,308,441	9,555,555	10,148,855	10,040,981	10,544,728	25.94%	2.33%
30	FILLMORE	22,889,742	24,419,796	25,197,562	26,817,457	26,696,421	27,006,111	27,426,749	28,635,338	28,609,508	27,472,763	30,162,598	31.77%	2.80%
31	FRANKLIN	13,228,990	12,698,653	12,439,311	12,589,082	12,853,722	13,513,563	13,795,882	14,420,527	14,790,957	14,318,956	14,765,173	11.61%	1.10%
32	FRONTIER	11,499,837	11,923,372	11,860,963	11,361,442	11,272,693	11,103,766	11,398,634	11,944,016	12,891,593	13,249,864	14,429,297	25.47%	2.30%
33	FURNAS	13,275,565	13,905,131	13,877,758	14,322,779	14,661,911	14,594,687	14,434,672	14,822,014	15,624,868	15,617,612	16,251,332	22.42%	2.04%
34	GAGE	46,985,493	48,508,014	49,740,544	53,943,967	54,000,618	53,140,748	54,659,809	56,711,493	58,479,764	58,205,154	61,375,225	30.63%	2.71%
35	GARDEN	7,045,667	7,354,805	7,308,587	7,644,395	7,763,471	8,203,746	8,536,385	8,742,749	9,015,809	9,127,187	9,340,708	32.57%	2.86%
36	GARFIELD	5,551,023	5,853,275	6,271,719	6,407,739	6,644,942	6,881,102	7,002,517	7,352,695	7,876,984	7,812,768	8,607,452	55.06%	4.48%
37	GOSPER	10,428,831	10,233,734	10,102,035	10,072,040	10,530,360	10,679,840	10,972,861	11,210,315	11,373,766	10,907,389	11,607,593	11.30%	1.08%
38	GRANT	2,511,402	2,657,320	2,630,235	2,631,327	2,876,530	2,911,338	3,107,986	3,052,212	3,000,522	2,797,121	2,892,050	15.16%	1.42%
39	GREELEY	9,427,068	10,307,575	10,855,458	10,960,795	11,521,215	11,632,345	11,896,853	12,381,494	12,593,902	12,107,897	12,601,209	33.67%	2.94%
40	HALL	100,207,394	102,500,058	105,382,384	107,096,034	108,448,798	110,345,537	114,961,524	118,910,244	122,538,331	124,950,025	128,531,591	28.27%	2.52%
41	HAMILTON	32,738,803	34,124,545	33,818,659	33,270,125	35,021,486	36,072,709	37,482,107	38,501,780	38,475,129	37,578,170	38,947,469	18.96%	1.75%
42	HARLAN	12,758,316	12,780,193	13,034,984	13,158,707	13,503,745	13,199,994	13,682,655	14,093,298	15,588,465	15,378,774	15,715,340	23.18%	2.11%
43	HAYES	6,191,867	5,861,565	5,902,384	5,756,572	5,748,058	5,697,322	5,906,130	6,272,855	6,260,947	6,094,269	6,215,839	0.39%	0.04%
44	HITCHCOCK	9,947,049	9,457,704	9,433,079	9,394,203	9,731,505	9,760,644	9,758,947	10,176,707	10,565,194	10,344,925	10,709,609	7.67%	0.74%
45	HOLT	36,340,193	35,825,045	39,412,045	40,860,542	41,295,350	41,130,466	39,990,115	40,911,945	43,153,277	41,787,857	42,615,355	17.27%	1.61%
46	HOOKER	2,813,957	2,966,172	2,937,172	3,043,915	3,172,048	3,125,107	3,142,239	3,262,418	3,434,619	3,275,476	3,387,950	20.40%	1.87%
47	HOWARD	18,432,013	18,103,189	18,084,974	18,155,234	18,491,800	19,453,926	19,930,688	20,623,012	21,118,898	19,767,116	20,449,902	10.95%	1.04%

Table 4B 2015 to 2025 Cumulative % Change in Taxes Levied, by County (continued)

Co#	County Name	2015 Property Taxes Levied	2016 Property Taxes Levied	2017 Property Taxes Levied	2018 Property Taxes Levied	2019 Property Taxes Levied	2020 Property Taxes Levied	2021 Property Taxes Levied	2022 Property Taxes Levied	2023 Property Taxes Levied	2024 Property Taxes Levied	2025 Property Taxes Levied	Cumulative % Chg Taxes 2015 to 2025	Annual RateChg '15-'25
48	JEFFERSON	\$ 24,660,132	\$ 26,107,363	\$ 26,951,526	\$ 27,531,282	28,450,101.92	28,390,531.62	28,659,835.28	29,427,166.06	29,864,512.78	29,362,874.66	31,745,735.88	28.73%	2.56%
49	JOHNSON	11,916,409	12,513,125	12,706,293	13,022,061	13,418,748.76	14,190,148.48	14,342,967.88	15,056,908.46	15,338,804.60	15,562,667.47	17,126,639.58	43.72%	3.69%
50	KEARNEY	24,456,234	24,123,903	24,330,934	24,160,656	24,866,924.22	25,239,577.58	25,781,473.72	27,682,625.22	28,981,734.62	28,829,803.92	29,588,466.82	20.99%	1.92%
51	KEITH	23,513,165	24,715,660	24,590,843	24,218,799	25,160,817.00	25,537,605.32	25,875,446.04	27,233,568.98	27,506,755.64	27,022,795.61	28,230,151.61	20.06%	1.85%
52	KEYA PAHA	3,469,751	3,513,259	3,589,098	3,600,250	3,954,549.82	3,753,727.26	3,813,419.80	3,887,641.08	4,086,535.12	4,048,516.10	4,624,244.68	33.27%	2.91%
53	KIMBALL	12,774,167	12,090,182	11,991,394	12,027,004	12,408,378.20	12,205,629.57	12,443,502.02	12,707,521.30	12,982,108.72	13,731,635.17	15,499,880.06	21.34%	1.95%
54	KNOX	22,862,033	24,273,733	24,999,565	25,441,445	27,096,536.78	27,918,152.95	28,093,635.91	29,111,219.79	29,654,457.64	29,896,875.18	30,414,752.78	33.04%	2.90%
55	LANCASTER	450,107,581	463,835,930	500,026,661	521,048,743	559,657,261.02	576,383,372.14	633,686,847.52	657,836,614.04	718,033,204.83	730,372,710.77	752,394,616.70	67.16%	5.27%
56	LINCOLN	73,302,264	77,212,698	79,415,668	80,501,537	82,926,627.82	84,672,197.96	85,923,979.72	90,213,865.08	92,414,440.82	90,896,318.90	96,292,575.56	31.36%	2.77%
57	LOGAN	3,365,511	3,566,988	3,745,457	4,022,407	4,317,772.02	4,134,454.66	4,239,792.60	4,353,716.24	4,282,976.54	4,358,643.62	4,489,203.84	33.39%	2.92%
58	LOUP	2,788,328	2,814,263	3,213,971	3,314,862	3,291,957.12	3,399,351.26	3,449,038.00	3,554,194.40	3,685,983.98	3,562,632.24	3,721,535.54	33.47%	2.93%
59	MADISON	60,087,223	61,542,623	63,019,193	65,536,718	68,804,108.94	71,846,205.76	75,002,468.20	80,554,669.12	83,168,826.38	80,574,592.66	84,275,760.98	40.26%	3.44%
60	MCPHERSON	2,586,201	2,723,283	3,299,520	2,922,208	3,196,756.20	3,243,665.14	3,320,115.30	3,605,267.06	3,913,640.18	3,946,384.80	4,176,957.94	61.51%	4.91%
61	MERRICK	22,836,251	24,335,351	24,335,039	24,376,394	24,396,664.14	24,100,694.58	24,702,474.44	25,286,179.38	25,029,630.62	25,970,209.22	26,730,336.84	17.05%	1.59%
62	MORRILL	17,019,692	17,569,559	17,942,620	18,086,860	18,249,220.62	18,359,351.30	18,442,506.98	19,424,863.02	19,905,619.98	20,080,680.22	20,770,279.42	22.04%	2.01%
63	NANCE	12,212,256	12,727,112	12,839,847	13,362,166	13,447,131.36	13,597,880.76	14,217,949.06	14,933,512.78	15,056,928.90	14,654,374.52	15,623,109.22	27.93%	2.49%
64	NEMAHA	16,594,048	16,797,073	16,866,769	16,957,442	17,453,436.02	16,982,943.56	17,713,344.68	18,227,602.62	18,787,570.14	20,205,630.22	21,248,873.67	28.05%	2.50%
65	NUCKOLLS	15,479,443	15,481,786	15,457,600	15,248,507	15,179,934.58	14,648,162.88	14,849,357.84	15,103,498.56	15,412,339.04	15,532,631.74	20,160,420.04	30.24%	2.68%
66	OTOE	37,405,540	38,038,242	38,844,891	39,330,872	40,760,718.29	41,291,080.75	42,359,718.59	45,205,832.10	46,015,934.62	44,673,832.21	47,792,316.26	27.77%	2.48%
67	PAWNEE	9,304,014	9,541,075	9,946,631	9,446,769	9,760,435.78	10,215,679.92	10,459,506.58	10,604,314.06	10,727,671.36	10,409,583.50	10,989,427.12	18.11%	1.68%
68	PERKINS	13,811,611	13,452,987	13,713,502	12,395,016	12,588,794.64	13,258,019.92	13,757,890.96	14,231,035.48	15,264,312.14	15,390,254.02	15,737,832.18	13.95%	1.31%
69	PHELPS	31,992,228	31,464,782	30,483,651	29,491,531	29,872,770.06	30,977,946.20	31,230,456.20	32,084,773.70	32,456,574.80	32,741,200.74	33,772,004.50	5.56%	0.54%
70	PIERCE	22,101,233	23,816,000	23,190,343	23,078,605	22,844,422.40	23,318,678.34	23,841,617.08	25,756,253.34	26,566,758.64	26,526,138.80	28,789,318.24	30.26%	2.68%
71	PLATTE	64,647,813	68,329,999	68,863,997	71,367,743	73,137,826.60	77,581,228.60	81,033,721.00	84,807,784.44	88,201,978.66	86,887,324.98	91,026,624.24	40.80%	3.48%
72	POLK	19,608,130	19,941,636	20,593,338	20,723,057	20,752,861.54	21,731,741.57	22,124,409.64	22,579,131.18	23,103,092.95	22,645,309.07	23,396,002.40	22.57%	2.06%
73	RED WILLOW	17,908,246	18,369,137	18,988,844	19,324,149	19,925,345.86	19,814,197.64	20,372,678.50	20,907,593.22	21,640,122.62	20,860,628.50	21,698,595.78	21.17%	1.94%
74	RICHARDSON	22,461,327	22,723,198	22,455,795	21,471,956	20,866,865.27	20,809,827.82	21,112,701.04	22,395,125.78	21,999,745.94	20,911,531.02	21,522,563.12	-4.18%	-0.43%
75	ROCK	6,520,663	6,409,756	6,441,331	6,518,443	6,929,040.06	7,615,714.11	7,571,426.50	7,711,875.11	8,143,925.35	7,847,005.21	8,088,474.84	24.04%	2.18%
76	SALINE	33,384,730	33,268,236	34,329,635	34,508,630	35,194,689.39	36,052,399.80	37,055,070.72	38,300,248.17	38,516,567.85	37,702,822.50	40,661,418.54	21.80%	1.99%
77	SARPY	292,668,521	311,228,220	333,300,155	355,043,583	385,029,731.40	410,642,952.98	439,767,769.50	482,504,482.83	529,490,198.23	556,835,923.45	593,089,929.66	102.65%	7.32%
78	SAUNDERS	59,959,339	60,656,737	62,726,455	63,376,466	65,131,884.44	66,216,264.94	68,641,803.04	74,611,921.32	77,023,872.26	75,635,941.21	80,318,313.40	33.95%	2.97%
79	SCOTTS BLUFF	54,674,661	56,359,898	60,506,132	61,454,085	62,518,348.42	63,395,124.78	64,918,478.66	66,603,159.86	69,672,376.08	65,653,552.44	68,217,952.64	24.77%	2.24%
80	SEWARD	39,502,716	40,961,850	41,739,172	42,232,104	43,389,315.08	44,276,294.98	45,305,591.52	48,050,757.92	47,886,775.10	46,093,491.32	46,692,266.80	18.20%	1.69%
81	SHERIDAN	14,121,896	15,209,639	15,370,728	15,512,863	16,131,025.72	16,523,629.00	16,932,220.96	17,224,200.78	17,299,948.84	17,041,829.82	17,124,134.10	21.26%	1.95%
82	SHERMAN	11,554,423	11,415,136	11,069,282	11,140,992	11,285,505.56	12,075,615.94	12,453,711.58	13,061,277.70	13,197,342.54	12,761,579.12	13,495,652.24	16.80%	1.57%
83	SIOUX	5,832,640	6,088,535	6,368,318	6,785,432	6,994,362.24	7,181,585.02	7,336,496.08	7,821,828.48	7,974,941.12	7,617,863.86	7,767,207.78	33.17%	2.91%
84	STANTON	20,131,947	20,351,865	21,950,914	22,150,082	22,111,651.14	22,611,234.76	22,479,325.68	22,789,605.34	23,970,454.44	23,174,432.64	24,953,466.90	23.95%	2.17%
85	THAYER	19,829,260	19,883,696	19,639,363	19,172,068	19,627,523.78	18,988,867.12	19,915,201.19	20,148,071.24	21,071,462.88	21,176,637.22	22,703,224.74	14.49%	1.36%
86	THOMAS	3,135,151	3,438,492	3,867,135	3,789,898	3,817,707.16	3,620,073.11	3,508,086.58	3,628,111.65	3,739,694.69	3,809,983.79	4,041,895.53	28.92%	2.57%
87	THURSTON	15,238,843	14,770,179	14,996,298	14,971,403	15,516,783.48	15,587,163.66	15,762,303.02	16,533,461.26	17,175,799.38	16,944,175.66	18,215,846.02	19.54%	1.80%
88	VALLEY	14,906,851	15,294,143	15,533,830	15,418,041	14,738,186.49	14,757,682.57	14,835,677.84	15,661,397.23	16,517,771.24	16,712,366.06	17,183,236.21	15.27%	1.43%
89	WASHINGTON	50,795,710	53,528,970	53,575,823	55,982,995	58,872,290.42	61,978,794.34	61,923,639.96	66,564,466.78	67,311,497.28	63,432,004.44	67,021,704.10	31.94%	2.81%
90	WAYNE	26,659,798	27,175,098	26,367,823	26,347,751	26,694,692.80	27,571,920.68	28,867,354.48	30,833,970.60	32,398,474.96	31,812,659.54	33,970,553.48	27.42%	2.45%
91	WEBSTER	14,961,520	14,624,987	14,447,460	14,801,697	14,409,225.02	14,083,297.34	14,798,784.06	15,722,822.84	16,148,096.46	15,558,833.68	16,146,584.34	7.92%	0.77%
92	WHEELER	4,137,526	4,608,965	4,858,200	5,054,033	5,385,026.68	5,782,005.06	5,958,690.60	6,587,213.48	7,212,783.50	6,791,542.96	7,194,694.04	73.89%	5.69%
93	YORK	39,470,394	39,654,822	40,449,267	41,535,418	42,566,775.44	43,222,174.98	44,306,244.44	47,024,719.44	47,240,363.22	45,441,269.45	49,454,933.05	25.30%	2.28%
	STATE TOTALS	\$ 3,781,433,467	\$ 3,904,884,977	\$ 4,054,737,530	\$ 4,179,992,372	\$ 4,378,148,328	\$ 4,541,712,238	\$ 4,728,843,465	\$ 5,021,777,070	\$ 5,307,865,387	\$ 5,301,852,703	\$ 5,587,369,523	47.76%	3.98%

Table 5 2015 to 2025 History of Property Taxes Levied for Bond and Nonbond*(Note: Bond information as reported on CTL not verified with actual budget documents)*

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Nonbond Taxes	% non-bond
County	15.89%	600,786,669	24,320,887	4.05%	576,465,782	95.95%
Townships	0.44%	16,708,931	59,708	0.36%	16,649,223	99.64%
Cities & Villages	9.77%	369,262,696	106,361,029	28.80%	262,901,667	71.20%
Fire Districts	1.33%	50,290,292	7,909,470	15.73%	42,380,821	84.27%
Natural Resource Dist.	2.03%	76,588,950	4,390,621	5.73%	72,198,329	94.27%
Miscellaneous Dist.	3.95%	149,324,200	71,295,341	47.75%	78,028,859	52.25%
Education Service Units	0.89%	33,777,871	417,107	1.23%	33,360,764	98.77%
Community Colleges	5.41%	204,529,504	-	0.00%	204,529,504	100.00%
School Districts	60.30%	2,280,164,356	203,475,486	8.92%	2,076,688,870	91.08%
2015 State Totals	100.00%	\$ 3,781,433,468	\$ 418,229,649	11.06%	\$ 3,363,203,819	88.94%
County	15.89%	620,330,265	28,251,339	4.55%	592,078,926	95.45%
Townships	0.44%	17,037,332	61,106	0.36%	16,976,226	99.64%
Cities & Villages	9.75%	380,643,702	105,762,693	27.79%	274,881,008	72.21%
Fire Districts	1.34%	52,243,036	8,415,486	16.11%	43,827,550	83.89%
Natural Resource Dist.	2.00%	78,285,333	4,468,680	5.71%	73,816,653	94.29%
Miscellaneous Dist.	4.00%	156,368,052	70,384,049	45.01%	85,984,003	54.99%
Education Service Units	0.90%	35,200,640	520,595	1.48%	34,680,045	98.52%
Community Colleges	5.41%	211,309,160	-	0.00%	211,309,160	100.00%
School Districts	60.27%	2,353,467,457	217,569,397	9.24%	2,135,898,059	90.76%
2016 State Totals	100.00%	\$ 3,904,884,977	\$ 435,433,346	11.15%	\$ 3,469,451,631	88.85%
County	15.89%	644,226,173	27,569,196	4.28%	616,656,977	95.72%
Townships	0.43%	17,572,907	41,741	0.24%	17,531,166	99.76%
Cities & Villages	9.83%	398,746,875	109,065,272	27.35%	289,681,604	72.65%
Fire Districts	1.32%	53,540,677	8,323,064	15.55%	45,217,612	84.45%
Natural Resource Dist.	1.94%	78,477,895	4,412,079	5.62%	74,065,817	94.38%
Miscellaneous Dist.	4.06%	164,689,558	73,018,414	44.34%	91,671,145	55.66%
Education Service Units	0.89%	36,039,422	452,268	1.25%	35,587,154	98.75%
Community Colleges	5.54%	224,779,847	-	0.00%	224,779,847	100.00%
School Districts	60.09%	2,436,664,177	232,966,426	9.56%	2,203,697,751	90.44%
2017 State Totals	100.00%	\$ 4,054,737,531	\$ 455,848,460	11.24%	\$ 3,598,889,073	88.76%
County	15.99%	668,473,795	27,940,359	4.18%	640,533,436	95.82%
Townships	0.42%	17,601,696	41,860	0.24%	17,559,836	99.76%
Cities & Villages	10.11%	422,665,391	118,058,873	27.93%	304,606,518	72.07%
Fire Districts	1.24%	51,970,831	7,798,304	15.01%	44,172,527	84.99%
Natural Resource Dist.	1.81%	75,690,383	4,450,184	5.88%	71,240,199	94.12%
Miscellaneous Dist.	4.05%	169,303,135	74,270,792	43.87%	95,032,343	56.13%
Education Service Units	0.88%	36,782,555	159,674	0.43%	36,622,881	99.57%
Community Colleges	5.52%	230,870,300	-	0.00%	230,870,300	100.00%
School Districts	59.97%	2,506,634,286	243,059,650	9.70%	2,263,574,636	90.30%
2018 State Totals	100.00%	\$ 4,179,992,372	\$ 475,779,695	11.38%	\$ 3,704,212,677	88.62%
County	16.44%	719,866,711	22,662,509	3.15%	697,204,202	96.85%
Townships	0.44%	19,244,061	0	0.00%	19,244,061	100.00%
Cities & Villages	10.31%	451,587,817	121,012,504	26.80%	330,575,313	73.20%
Fire Districts	1.21%	53,012,800	8,743,079	16.49%	44,269,721	83.51%
Natural Resource Dist.	1.81%	79,046,034	4,492,330	5.68%	74,553,704	94.32%
Miscellaneous Dist.	3.98%	174,132,427	75,541,139	43.38%	98,591,288	56.62%
Education Service Units	0.87%	37,922,383	158,989	0.42%	37,763,395	99.58%
Community Colleges	5.40%	236,394,619	0	0.00%	236,394,619	100.00%
School Districts	59.54%	2,606,941,477	254,321,661	9.76%	2,352,619,815	90.24%
2019 State Totals	100.00%	\$ 4,378,148,328	\$ 486,932,211	11.12%	\$ 3,891,216,117	88.88%
County	16.48%	748,690,781	27,811,877	3.71%	720,878,904	96.29%
Townships	0.43%	19,721,932	0	0.00%	19,721,932	100.00%
Cities & Villages	10.61%	481,977,874	114,281,960	23.71%	367,695,913	76.29%
Fire Districts	1.21%	55,148,802	8,844,540	16.04%	46,304,262	83.96%
Natural Resource Dist.	1.73%	78,394,869	4,450,710	5.68%	73,944,159	94.32%
Miscellaneous Dist.	3.87%	175,820,587	71,522,538	40.68%	104,298,049	59.32%
Education Service Units	0.86%	38,889,187	157,580	0.41%	38,731,608	99.59%
Community Colleges	5.32%	241,477,588	0	0.00%	241,477,588	100.00%
School Districts	59.48%	2,701,590,618	265,101,423	9.81%	2,436,489,195	90.19%
2020 State Totals	100.00%	\$ 4,541,712,238	\$ 492,170,627	10.84%	\$ 4,049,541,611	89.16%

Table 5 2015 to 2025 History of Property Taxes Levied for Bond and Nonbond*(Note: Bond information as reported on CTL not verified with actual budget documents)*

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Nonbond Taxes	% non-bond
County	16.30%	770,733,199	28,866,906	3.75%	741,866,294	96.25%
Townships	0.43%	20,098,091	0	0.00%	20,098,091	100.00%
Cities & Villages	10.67%	504,542,267	114,354,090	22.66%	390,185,915	77.34%
Fire Districts	1.22%	57,649,194	9,377,090	16.27%	48,272,104	83.73%
Natural Resource Dist.	1.69%	80,074,500	4,850,250	6.06%	75,224,250	93.94%
Miscellaneous Dist.	3.96%	187,343,145	72,872,965	38.90%	114,470,180	61.10%
Education Service Units	0.86%	40,596,517	156,875	0.39%	40,439,643	99.61%
Community Colleges	5.30%	250,484,129	242,505	0.10%	250,241,624	99.90%
School Districts	59.58%	2,817,322,422	251,226,910	8.92%	2,566,095,513	91.08%
2021 State Totals	100.00%	\$ 4,728,843,465	\$ 481,947,590	10.19%	\$ 4,246,893,613	89.81%
County	16.15%	810,773,775	25,458,456	3.14%	785,315,319	96.86%
Townships	0.41%	20,501,615	0	0.00%	20,501,615	100.00%
Cities & Villages	10.71%	537,819,227	123,371,677	22.94%	414,447,550	77.06%
Fire Districts	1.22%	61,516,277	10,975,173	17.84%	50,541,104	82.16%
Natural Resource Dist.	1.68%	84,518,130	6,381,774	7.55%	78,136,356	92.45%
Miscellaneous Dist.	4.27%	214,351,009	79,637,269	37.15%	134,713,740	62.85%
Education Service Units	0.85%	42,890,933	161,447	0.38%	42,729,487	99.62%
Community Colleges	5.26%	263,908,352	11,811,564	4.48%	252,096,788	95.52%
School Districts	59.45%	2,985,497,751	298,643,766	10.00%	2,686,853,985	90.00%
2022 State Totals	100.00%	\$ 5,021,777,069	\$ 556,441,127	11.08%	\$ 4,465,335,942	88.92%
County	16.29%	864,695,231	34,487,317	3.99%	830,207,914	96.01%
Townships	0.40%	21,423,757	0	0.00%	21,423,757	100.00%
Cities & Villages	11.07%	587,743,366	143,104,426	24.35%	444,638,939	75.65%
Fire Districts	1.33%	70,494,635	11,823,576	16.77%	58,671,059	83.23%
Natural Resource Dist.	1.67%	88,902,628	6,474,317	7.28%	82,428,312	92.72%
Miscellaneous Dist.	4.67%	247,946,213	86,596,842	34.93%	161,349,372	65.07%
Education Service Units	0.89%	47,425,009	160,401	0.34%	47,264,608	99.66%
Community Colleges	5.44%	288,963,901	0	0.00%	288,963,901	100.00%
School Districts	58.22%	3,090,270,647	318,288,947	10.30%	2,771,981,701	89.70%
2023 State Totals	100.00%	\$ 5,307,865,388	\$ 600,935,825	11.32%	\$ 4,706,929,563	88.68%
County	17.21%	912,472,168	27,710,960	3.04%	884,761,208	96.96%
Townships	0.42%	22,311,843	0	0.00%	22,311,843	100.00%
Cities & Villages	11.52%	610,605,787	158,402,424	25.94%	452,203,363	74.06%
Fire Districts	1.43%	75,768,065	12,786,849	16.88%	62,981,216	83.12%
Natural Resource Dist.	1.77%	93,800,188	6,457,279	6.88%	87,342,909	93.12%
Miscellaneous Dist.	5.35%	283,697,482	104,040,976	36.67%	179,656,506	63.33%
Education Service Units	0.96%	50,900,743	158,549	0.31%	50,742,193	99.69%
Community Colleges	1.31%	69,363,774	0	0.00%	69,363,774	100.00%
School Districts	60.03%	3,182,932,653	331,132,703	10.40%	2,851,799,949	89.60%
2024 State Totals	100.00%	\$ 5,301,852,703	\$ 640,689,742	12.08%	\$ 4,661,162,961	87.92%
County	20.63%	975,404,479	26,715,731	2.74%	948,688,748	97.26%
Townships	0.49%	23,263,826	51,757	0.22%	23,212,069	99.78%
Cities & Villages	13.81%	653,061,843	164,436,275	25.18%	488,625,568	74.82%
Fire Districts	1.76%	83,115,611	14,981,376	18.02%	68,134,235	81.98%
Natural Resource Dist.	2.08%	98,362,090	6,605,207	6.72%	91,756,882	93.28%
Miscellaneous Dist.	6.32%	298,960,273	108,722,726	36.37%	190,237,547	63.63%
Education Service Units	1.16%	55,010,398	216,616	0.39%	54,793,782	99.61%
Community Colleges	1.66%	78,581,799	927,029	1.18%	77,654,770	98.82%
School Districts	70.24%	3,321,609,205	345,170,538	10.39%	2,976,438,667	89.61%
2025 State Totals	118.16%	\$ 5,587,369,523	\$ 667,827,254	11.95%	\$ 4,919,542,269	88.05%

Table 6A 2005 to 2025 History of Real Property Growth Values

Tax Year	Residential & Recreational Growth Value	<i>% of Total Annual Growth</i>	Agric. Dwelling & Ag-Improvements Growth Value	<i>% of Total Annual Growth</i>	Commercial & Industrial Growth Value	<i>% of Total Annual Growth</i>	Minerals Growth Value	<i>% of Total Annual Growth</i>	Total Real Property Growth Value
2005	1,723,923,589	69.28%	125,428,727	5.04%	630,477,811	25.34%	1,460,590	0.06%	2,488,317,858
2006	1,766,058,184	69.88%	131,041,209	5.18%	627,794,922	24.84%	2,521,930	0.10%	2,527,416,245
2007	1,419,063,796	65.64%	137,485,508	6.36%	600,416,169	27.77%	4,948,150	0.23%	2,161,913,623
2008	1,324,339,063	57.26%	129,474,415	5.60%	854,543,795	36.95%	4,471,009	0.19%	2,312,828,282
2009	990,986,085	51.78%	157,732,908	8.24%	734,605,654	38.39%	30,411,642	1.59%	1,913,736,289
2010	878,804,794	59.02%	156,196,526	10.49%	451,134,646	30.30%	2,834,826	0.19%	1,488,970,792
2011	813,678,215	60.82%	164,697,203	12.31%	337,758,886	25.25%	21,783,910	1.63%	1,337,918,214
2012	770,712,985	52.05%	217,579,432	14.69%	453,626,858	30.63%	38,881,270	2.63%	1,480,800,545
2013	989,228,484	57.11%	229,658,792	13.26%	488,641,331	28.21%	24,503,044	1.41%	1,732,031,651
2014	1,132,869,282	56.80%	230,413,986	11.55%	572,180,991	28.69%	59,155,820	2.97%	1,994,620,079
2015	1,277,218,194	58.57%	230,832,226	10.59%	642,061,312	29.44%	30,625,460	1.40%	2,180,737,192
2016	1,332,943,061	56.93%	259,746,500	11.09%	742,845,669	31.73%	5,868,990	0.25%	2,341,404,220
2017	1,304,388,631	57.03%	226,970,292	9.92%	755,204,644	33.02%	752,480	0.03%	2,287,316,047
2018	1,495,599,135	60.71%	230,763,782	9.37%	732,619,658	29.74%	4,663,800	0.19%	2,463,646,375
2019	1,567,399,263	59.40%	235,315,576	8.92%	830,872,486	31.49%	4,979,240	0.19%	2,638,566,565
2020	1,375,182,405	54.21%	252,191,635	9.94%	904,098,055	35.64%	5,220,945	0.21%	2,536,693,040
2021	1,561,173,646	56.23%	256,826,617	9.25%	958,066,091	34.51%	100,770	0.00%	2,776,167,124
2022	1,996,112,958	59.43%	259,403,141	7.72%	1,090,258,008	32.46%	13,022,869	0.39%	3,358,796,976
2023	2,299,782,414	58.86%	297,369,567	7.61%	249,877,705	6.40%	4,640,690	0.12%	3,907,356,405
2024	1,870,021,375	49.75%	325,713,200	8.66%	1,560,309,911	41.51%	3,084,565	0.08%	3,759,129,051
2025	2,062,086,304	53.78%	406,149,214	10.59%	1,365,355,216	35.61%	528,780	0.01%	3,834,119,514

Table 6B 2005 to 2025 History of Real Property Growth Values

Tax Year	Total	<i>Annual %Chg.</i>	<i>%Growth of</i>	Total	<i>Annual %Chg.</i>	<i>Annual %Chg.</i>
	Real Property	<i>Growth Value</i>	<i>Total Taxable Value</i>	Taxable	<i>Taxable Value</i>	<i>Taxable Value</i>
	Growth Value			Value ¹		<i>Exclud. Growth</i>
2005	2,488,317,858		2.14%	116,267,633,375		
2006	2,527,416,245	1.57%	2.02%	125,064,178,626	7.57%	5.39%
2007	2,161,913,623	-14.46%	1.64%	131,993,854,563	5.54%	3.81%
2008	2,312,828,282	6.98%	1.65%	139,910,063,115	6.00%	4.25%
2009	1,913,736,289	-17.26%	1.30%	147,626,212,873	5.52%	4.15%
2010	1,488,970,792	-22.20%	0.97%	154,005,148,221	4.32%	3.31%
2011	1,337,918,214	-10.14%	0.83%	160,728,246,466	4.37%	3.50%
2012	1,480,800,545	10.68%	0.87%	169,958,724,711	5.74%	4.82%
2013	1,732,031,651	16.97%	0.94%	184,353,161,915	8.47%	7.45%
2014	1,994,620,079	15.16%	0.97%	206,170,399,495	11.83%	10.75%
2015	2,180,737,192	9.33%	0.96%	227,668,925,779	10.43%	9.37%
2016	2,341,404,220	7.37%	0.98%	238,324,364,379	4.68%	3.65%
2017	2,287,316,047	-2.31%	0.93%	245,203,340,134	2.89%	1.93%
2018	2,463,646,375	7.71%	0.99%	249,234,881,561	1.64%	0.64%
2019	2,638,566,565	7.10%	1.04%	254,420,007,333	2.08%	1.02%
2020	2,536,693,040	-3.86%	0.97%	260,240,097,486	2.29%	1.29%
2021	2,776,167,124	9.44%	1.03%	270,323,853,894	3.87%	2.81%
2022	3,358,796,976	20.99%	1.18%	285,347,316,925	5.56%	4.32%
2023	3,907,356,405	16.33%	1.23%	318,001,996,556	11.44%	10.07%
2024	3,759,129,051	-3.79%	1.16%	323,904,432,984	1.86%	0.67%
2025	3,834,119,514	1.99%	1.08%	355,647,516,362	9.80%	8.62%

Real property growth values represent the amount of value attributable to new construction, additions to existing buildings and any improvements to real property which increase the value of such property.

Source: Real property growth value as reported by assessors on the County Abstract of Assessment Reports.

Source: Total Taxable Value as reported by assessors on the Certification of Taxable Report

Table 7 2025 Taxable Value, Property Taxes Levied, and Average Property Tax Rate by County

County No. & Name	Total Value	Property Taxes Levied ¹	Average Tax Rate	County No. & Name	Total Value	Property Taxes Levied ¹	Average Tax Rate
1 ADAMS	5,592,040,118	\$ 78,373,644.25	1.4015%	48 JEFFERSON	2,592,741,353	\$ 31,745,735.88	1.2244%
2 ANTELOPE	3,692,633,277	33,709,292.17	0.9129%	49 JOHNSON	1,406,595,392	17,126,639.58	1.2176%
3 ARTHUR	285,756,777	3,180,061.24	1.1129%	50 KEARNEY	2,672,511,855	29,588,466.82	1.1071%
4 BANNER	354,360,410	4,581,543.30	1.2929%	51 KEITH	2,726,927,497	28,230,151.61	1.0352%
5 BLAINE	384,674,070	3,362,146.12	0.8740%	52 KEYA PAHA	685,556,968	4,624,244.68	0.6745%
6 BOONE	3,586,135,952	24,191,248.02	0.6746%	53 KIMBALL	1,157,970,423	15,499,880.06	1.3385%
7 BOX BUTTE	1,967,684,534	26,547,895.26	1.3492%	54 KNOX	3,150,100,987	30,414,752.78	0.9655%
8 BOYD	802,188,741	7,934,821.96	0.9891%	55 LANCASTER	47,158,053,856	752,394,616.70	1.5955%
9 BROWN	1,163,302,725	12,041,442.92	1.0351%	56 LINCOLN	6,634,736,498	96,292,575.56	1.4513%
10 BUFFALO	8,762,698,417	135,623,443.21	1.5477%	57 LOGAN	415,976,342	4,489,203.84	1.0792%
11 BURT	2,481,298,277	31,786,249.68	1.2810%	58 LOUP	448,145,168	3,721,535.54	0.8304%
12 BUTLER	3,376,437,955	34,953,788.64	1.0352%	59 MADISON	6,408,045,009	84,275,760.98	1.3152%
13 CASS	5,265,616,721	87,636,563.75	1.6643%	60 MCPHERSON	419,772,296	4,176,957.94	0.9951%
14 CEDAR	3,904,786,860	34,264,458.56	0.8775%	61 MERRICK	2,382,814,033	26,730,336.84	1.1218%
15 CHASE	1,863,892,962	16,688,094.25	0.8953%	62 MORRILL	1,494,609,704	20,770,279.42	1.3897%
16 CHERRY	3,059,475,422	23,574,181.40	0.7705%	63 NANCE	1,384,256,101	15,623,109.22	1.1286%
17 CHEYENNE	1,634,676,356	27,756,541.76	1.6980%	64 NEMAHA	1,722,738,201	21,248,873.67	1.2334%
18 CLAY	2,868,939,355	29,736,126.70	1.0365%	65 NUCKOLLS	1,437,509,265	20,160,420.04	1.4025%
19 COLFAX	2,713,190,420	34,848,496.32	1.2844%	66 OTOE	3,497,415,668	47,792,316.26	1.3665%
20 CUMING	3,819,508,309	32,340,603.78	0.8467%	67 PAWNEE	1,018,899,612	10,989,427.12	1.0786%
21 CUSTER	3,873,477,362	44,698,784.52	1.1540%	68 PERKINS	1,729,157,535	15,737,832.18	0.9101%
22 DAKOTA	3,038,490,384	40,285,931.08	1.3259%	69 PHELPS	3,177,646,171	33,772,004.50	1.0628%
23 DAWES	1,253,574,018	19,178,854.26	1.5299%	70 PIERCE	2,942,466,469	28,789,618.24	0.9784%
24 DAWSON	4,755,203,292	65,847,147.66	1.3847%	71 PLATTE	7,833,908,126	91,026,624.24	1.1620%
25 DEUEL	514,095,519	6,620,788.94	1.2879%	72 POLK	2,521,077,863	23,396,002.40	0.9280%
26 DIXON	2,305,576,299	24,070,394.86	1.0440%	73 RED WILLOW	1,791,032,655	21,698,595.78	1.2115%
27 DODGE	6,671,931,375	89,875,353.29	1.3471%	74 RICHARDSON	2,058,032,497	21,522,563.12	1.0458%
28 DOUGLAS	74,397,994,050	1,516,331,191.46	2.0381%	75 ROCK	870,784,613	8,088,474.84	0.9289%
29 DUNDY	1,084,896,987	10,544,728.06	0.9720%	76 SALINE	3,106,435,050	40,661,418.54	1.3089%
30 FILLMORE	2,917,971,777	30,162,598.36	1.0337%	77 SARPY	29,612,470,771	593,089,929.66	2.0028%
31 FRANKLIN	1,219,939,087	14,765,172.64	1.2103%	78 SAUNDERS	5,962,774,911	80,318,313.40	1.3470%
32 FRONTIER	1,241,135,779	14,429,296.56	1.1626%	79 SCOTTS BLUFF	4,162,541,141	68,217,952.64	1.6389%
33 FURNAS	1,412,470,027	16,251,332.48	1.1506%	80 SEWARD	4,157,066,375	46,692,266.80	1.1232%
34 GAGE	4,892,807,102	61,375,225.10	1.2544%	81 SHERIDAN	1,524,702,203	17,124,134.10	1.1231%
35 GARDEN	927,980,074	9,340,707.94	1.0066%	82 SHERMAN	1,314,221,307	13,495,652.24	1.0269%
36 GARFIELD	669,050,098	8,607,452.16	1.2865%	83 SIOUX	812,706,687	7,767,207.78	0.9557%
37 GOSPER	1,287,047,051	11,607,593.37	0.9019%	84 STANTON	2,398,599,898	24,953,466.90	1.0403%
38 GRANT	434,376,625	2,892,049.50	0.6658%	85 THAYER	2,523,768,331	22,703,224.74	0.8996%
39 GREELEY	1,328,527,101	12,601,209.20	0.9485%	86 THOMAS	413,167,046	4,041,895.53	0.9783%
40 HALL	8,103,389,464	128,531,590.99	1.5861%	87 THURSTON	1,421,076,903	18,215,846.02	1.2818%
41 HAMILTON	3,994,409,331	38,947,468.75	0.9750%	88 VALLEY	1,352,882,158	17,183,236.21	1.2701%
42 HARLAN	1,474,790,802	15,715,339.67	1.0656%	89 WASHINGTON	5,049,731,349	67,021,704.10	1.3272%
43 HAYES	686,006,260	6,215,838.92	0.9061%	90 WAYNE	3,070,551,294	33,970,553.48	1.1063%
44 HITCHCOCK	949,694,553	10,709,608.74	1.1277%	91 WEBSTER	1,387,408,367	16,146,584.34	1.1638%
45 HOLT	4,114,619,872	42,615,355.45	1.0357%	92 WHEELER	852,798,393	7,194,694.04	0.8437%
46 HOOKER	464,293,692	3,387,950.08	0.7297%	93 YORK	4,872,267,637	49,454,933.05	1.0150%
47 HOWARD	1,791,238,453	20,449,902.28	1.1417%	STATE TOTALS	379,118,936,070	\$ 5,587,369,523.02	1.4738%

¹ Property taxes levied include the portion of taxes reimbursed by the state for homestead exemptions, personal property exemptions and real property tax credit.

Table 8 2024 vs. 2025 % Change in Value, Taxes Levied, & Average Rates by County

County No. & Name	2024 Value	2025 Value	% chg value	2024 Taxes	2025 Taxes	% chg value	2024 Avg. Rate	2025 Avg. Rate	%chg avg. rate
1 ADAMS	\$5,169,605,558	\$5,592,040,118	8.17%	75,637,359.92	78,373,644.25	3.62%	1.4631%	1.4015%	-4.21%
2 ANTELOPE	3,001,925,850	3,692,633,277	23.01%	31,064,987.83	33,709,292.17	8.51%	1.0348%	0.9129%	-11.78%
3 ARTHUR	284,736,179	285,756,777	0.36%	3,138,833.56	3,180,061.24	1.31%	1.1024%	1.1129%	0.95%
4 BANNER	312,953,746	354,360,410	13.23%	4,229,030.38	4,581,543.30	8.34%	1.3513%	1.2929%	-4.32%
5 BLAINE	360,015,450	384,674,070	6.85%	3,241,104.02	3,362,146.12	3.73%	0.9003%	0.8740%	-2.92%
6 BOONE	3,175,371,571	3,586,135,952	12.94%	23,470,574.10	24,191,248.02	3.07%	0.7391%	0.6746%	-8.73%
7 BOX BUTTE	1,697,916,047	1,967,684,534	15.89%	25,492,420.40	26,547,895.26	4.14%	1.5014%	1.3492%	-10.14%
8 BOYD	702,558,784	802,188,741	14.18%	7,371,680.16	7,934,821.96	7.64%	1.0493%	0.9891%	-5.74%
9 BROWN	1,081,258,567	1,163,302,725	7.59%	12,203,803.34	12,041,442.92	-1.33%	1.1287%	1.0351%	-8.29%
10 BUFFALO	7,855,766,173	8,762,698,417	11.54%	126,500,967.91	135,623,443.21	7.21%	1.6103%	1.5477%	-3.89%
11 BURT	2,326,425,808	2,481,298,277	6.66%	30,801,364.58	31,786,249.68	3.20%	1.3240%	1.2810%	-3.25%
12 BUTLER	2,867,195,690	3,376,437,955	17.76%	33,191,318.26	34,953,788.64	5.31%	1.1576%	1.0352%	-10.57%
13 CASS	4,691,687,825	5,265,616,721	12.23%	80,740,555.51	87,636,563.75	8.54%	1.7209%	1.6643%	-3.29%
14 CEDAR	3,168,306,048	3,904,786,860	23.25%	31,445,511.26	34,264,458.56	8.96%	0.9925%	0.8775%	-11.59%
15 CHASE	1,696,155,596	1,863,892,962	9.89%	15,958,680.46	16,688,094.25	4.57%	0.9409%	0.8953%	-4.85%
16 CHERRY	2,795,250,119	3,059,475,422	9.45%	22,568,645.28	23,574,181.40	4.46%	0.8074%	0.7705%	-4.57%
17 CHEYENNE	1,529,559,830	1,634,676,356	6.87%	26,742,831.38	27,756,541.76	3.79%	1.7484%	1.6980%	-2.88%
18 CLAY	2,513,711,641	2,868,939,355	14.13%	28,345,266.64	29,736,126.70	4.91%	1.1276%	1.0365%	-8.08%
19 COLFAX	2,501,058,415	2,713,190,420	8.48%	33,058,285.40	34,848,496.32	5.42%	1.3218%	1.2844%	-2.83%
20 CUMING	3,374,571,306	3,819,508,309	13.18%	31,658,311.84	32,340,603.78	2.16%	0.9381%	0.8467%	-9.74%
21 CUSTER	3,680,480,391	3,873,477,362	5.24%	43,520,703.30	44,698,784.52	2.71%	1.1825%	1.1540%	-2.41%
22 DAKOTA	2,712,636,709	3,038,490,384	12.01%	38,573,505.46	40,285,931.08	4.44%	1.4220%	1.3259%	-6.76%
23 DAWES	1,204,905,740	1,253,574,018	4.04%	18,496,045.66	19,178,854.26	3.69%	1.5351%	1.5299%	-0.34%
24 DAWSON	4,245,164,202	4,755,203,292	12.01%	61,823,189.06	65,847,147.66	6.51%	1.4563%	1.3847%	-4.92%
25 DEUEL	485,232,299	514,095,519	5.95%	6,503,335.38	6,620,788.94	1.81%	1.3403%	1.2879%	-3.91%
26 DIXON	1,969,630,280	2,305,576,299	17.06%	23,069,439.38	24,070,394.86	4.34%	1.1713%	1.0440%	-10.87%
27 DODGE	6,311,522,302	6,671,931,375	5.71%	84,905,900.60	89,875,353.29	5.85%	1.3453%	1.3471%	0.13%
28 DOUGLAS	69,670,299,230	74,397,994,050	6.79%	1,425,565,054.77	1,516,331,191.46	6.37%	2.0462%	2.0381%	-0.40%
29 DUNDY	1,009,668,452	1,084,896,987	7.45%	10,040,981.06	10,544,728.06	5.02%	0.9945%	0.9720%	-2.26%
30 FILLMORE	2,801,575,116	2,917,971,777	4.15%	27,472,762.59	30,162,598.36	9.79%	0.9806%	1.0337%	5.42%
31 FRANKLIN	1,145,565,804	1,219,939,087	6.49%	14,318,956.04	14,765,172.64	3.12%	1.2499%	1.2103%	-3.17%
32 FRONTIER	1,102,831,611	1,241,135,779	12.54%	13,249,863.68	14,429,296.56	8.90%	1.2014%	1.1626%	-3.23%
33 FURNAS	1,279,751,957	1,412,470,027	10.37%	15,617,611.94	16,251,332.48	4.06%	1.2204%	1.1506%	-5.72%
34 GAGE	4,208,624,411	4,892,807,102	16.26%	58,205,153.80	61,375,225.10	5.45%	1.3830%	1.2544%	-9.30%
35 GARDEN	900,935,387	927,980,074	3.00%	9,127,187.28	9,340,707.94	2.34%	1.0131%	1.0066%	-0.64%
36 GARFIELD	570,001,943	669,050,098	17.38%	\$7,812,767.76	\$8,607,452.16	10.17%	1.3707%	1.2865%	-6.14%
37 GOSPER	1,102,018,968	1,287,047,051	16.79%	10,907,389.05	11,607,593.37	6.42%	0.9898%	0.9019%	-8.88%
38 GRANT	411,577,968	434,376,625	5.54%	2,797,121.34	2,892,049.50	3.39%	0.6796%	0.6658%	-2.03%
39 GREELEY	1,142,224,102	1,328,527,101	16.31%	12,107,897.16	12,601,209.20	4.07%	1.0600%	0.9485%	-10.52%
40 HALL	7,517,966,345	8,103,389,464	7.79%	124,950,024.93	128,531,590.99	2.87%	1.6620%	1.5861%	-4.57%
41 HAMILTON	3,811,026,017	3,994,409,331	4.81%	37,578,170.06	38,947,468.75	3.64%	0.9860%	0.9750%	-1.12%
42 HARLAN	1,360,353,588	1,474,790,802	8.41%	15,378,774.31	15,715,339.67	2.19%	1.1305%	1.0656%	-5.74%
43 HAYES	609,751,682	686,006,260	12.51%	6,094,268.74	6,215,838.92	1.99%	0.9995%	0.9061%	-9.34%
44 HITCHCOCK	859,613,742	949,694,553	10.48%	10,344,924.66	10,709,608.74	3.53%	1.2034%	1.1277%	-6.29%
45 HOLT	3,509,797,568	4,114,619,872	17.23%	41,787,857.22	42,615,355.45	1.98%	1.1906%	1.0357%	-13.01%
46 HOOKER	442,100,594	464,293,692	5.02%	3,275,475.58	3,387,950.08	3.43%	0.7409%	0.7297%	-1.51%
47 HOWARD	1,616,729,213	1,791,238,453	10.79%	19,767,115.60	20,449,902.28	3.45%	1.2227%	1.1417%	-6.62%

Table 8 2024 vs. 2025 % Change in Value, Taxes Levied, & Average Rates by County (continued)

County No. & Name	2024 Value	2025 Value	% chg value	2024 Taxes	2025 Taxes	% chg value	2024 Avg. Rate	2025 Avg. Rate	%chg avg. rate
48 JEFFERSON	2,326,384,000	2,592,741,353	11.45%	29,362,874.66	31,745,735.88	8.12%	1.2622%	1.2244%	-2.99%
49 JOHNSON	1,177,456,807	1,406,595,392	19.46%	15,562,667.47	17,126,639.58	10.05%	1.3217%	1.2176%	-7.88%
50 KEARNEY	2,361,982,116	2,672,511,855	13.15%	28,829,803.92	29,588,466.82	2.63%	1.2206%	1.1071%	-9.30%
51 KEITH	2,487,732,370	2,726,927,497	9.61%	27,022,795.61	28,230,151.61	4.47%	1.0862%	1.0352%	-4.70%
52 KEYA PAHA	594,339,790	685,556,968	15.35%	4,048,516.10	4,624,244.68	14.22%	0.6812%	0.6745%	-0.98%
53 KIMBALL	938,561,079	1,157,970,423	23.38%	13,731,635.17	15,499,880.06	12.88%	1.4631%	1.3385%	-8.52%
54 KNOX	2,930,879,810	3,150,100,987	7.48%	29,896,875.18	30,414,752.78	1.73%	1.0201%	0.9655%	-5.35%
55 LANCASTER	42,931,645,058	47,158,053,856	9.84%	730,372,710.77	752,394,616.70	3.02%	1.7012%	1.5955%	-6.21%
56 LINCOLN	6,241,200,093	6,634,736,498	6.31%	90,896,318.90	96,292,575.56	5.94%	1.4564%	1.4513%	-0.35%
57 LOGAN	396,545,529	415,976,342	4.90%	4,358,643.62	4,489,203.84	3.00%	1.0992%	1.0792%	-1.82%
58 LOUP	378,191,448	448,145,168	18.50%	3,562,632.24	3,721,535.54	4.46%	0.9420%	0.8304%	-11.85%
59 MADISON	5,731,995,985	6,408,045,009	11.79%	80,574,592.66	84,275,760.98	4.59%	1.4057%	1.3152%	-6.44%
60 MCPHERSON	393,635,513	419,772,296	6.64%	3,946,384.80	4,176,957.94	5.84%	1.0025%	0.9951%	-0.74%
61 MERRICK	2,239,332,359	2,382,814,033	6.41%	25,970,209.22	26,730,336.84	2.93%	1.1597%	1.1218%	-3.27%
62 MORRILL	1,397,968,375	1,494,609,704	6.91%	20,080,680.22	20,770,279.42	3.43%	1.4364%	1.3897%	-3.25%
63 NANCE	1,181,260,755	1,384,256,101	17.18%	14,654,374.52	15,623,109.22	6.61%	1.2406%	1.1286%	-9.03%
64 NEMAHA	1,543,104,459	1,722,738,201	11.64%	20,205,630.22	21,248,873.67	5.16%	1.3094%	1.2334%	-5.80%
65 NUCKOLLS	1,316,397,050	1,437,509,265	9.20%	15,532,631.74	20,160,420.04	29.79%	1.1799%	1.4025%	18.87%
66 OTOE	3,102,811,465	3,497,415,668	12.72%	44,673,832.21	47,792,316.26	6.98%	1.4398%	1.3665%	-5.09%
67 PAWNEE	898,241,050	1,018,899,612	13.43%	10,409,583.50	10,989,427.12	5.57%	1.1589%	1.0786%	-6.93%
68 PERKINS	1,617,098,353	1,729,157,535	6.93%	15,390,254.02	15,737,832.18	2.26%	0.9517%	0.9101%	-4.37%
69 PHELPS	2,828,643,266	3,177,646,171	12.34%	32,741,200.74	33,772,004.50	3.15%	1.1575%	1.0628%	-8.18%
70 PIERCE	2,671,395,815	2,942,466,469	10.15%	26,526,138.80	28,789,618.24	8.53%	0.9930%	0.9784%	-1.47%
71 PLATTE	7,260,726,942	7,833,908,126	7.89%	86,887,324.98	91,026,624.24	4.76%	1.1967%	1.1620%	-2.90%
72 POLK	2,182,650,163	2,521,077,863	15.51%	22,645,309.07	23,396,002.40	3.32%	1.0375%	0.9280%	-10.55%
73 RED WILLOW	1,643,676,956	1,791,032,655	8.97%	20,860,628.50	21,698,595.78	4.02%	1.2691%	1.2115%	-4.54%
74 RICHARDSON	1,829,659,741	2,058,032,497	12.48%	20,911,531.02	21,522,563.12	2.92%	1.1429%	1.0458%	-8.50%
75 ROCK	715,390,112	870,784,613	21.72%	7,847,005.21	8,088,474.84	3.08%	1.0969%	0.9289%	-15.32%
76 SALINE	2,824,200,579	3,106,435,050	9.99%	37,702,822.50	40,661,418.54	7.85%	1.3350%	1.3089%	-1.96%
77 SARPY	27,641,166,766	29,612,470,771	7.13%	556,835,923.45	593,089,929.66	6.51%	2.0145%	2.0028%	-0.58%
78 SAUNDERS	5,567,290,017	5,962,774,911	7.10%	75,635,941.21	80,318,313.40	6.19%	1.3586%	1.3470%	-0.85%
79 SCOTT'S BLUFF	3,859,702,026	4,162,541,141	7.85%	65,653,552.44	68,217,952.64	3.91%	1.7010%	1.6389%	-3.65%
80 SEWARD	3,785,909,138	4,157,066,375	9.80%	46,093,491.32	46,692,266.80	1.30%	1.2175%	1.1232%	-7.75%
81 SHERIDAN	1,468,102,182	1,524,702,203	3.86%	17,041,829.82	17,124,134.10	0.48%	1.1608%	1.1231%	-3.25%
82 SHERMAN	1,105,980,234	1,314,221,307	18.83%	12,761,579.12	13,495,652.24	5.75%	1.1539%	1.0269%	-11.01%
83 SIOUX	733,648,698	812,706,687	10.78%	7,617,863.86	7,767,207.78	1.96%	1.0384%	0.9557%	-7.96%
84 STANTON	2,024,589,047	2,398,599,898	18.47%	23,174,432.64	24,953,466.90	7.68%	1.1446%	1.0403%	-9.11%
85 THAYER	2,421,813,078	2,523,768,331	4.21%	21,176,637.22	22,703,224.74	7.21%	0.8744%	0.8996%	2.88%
86 THOMAS	422,562,279	413,167,046	-2.22%	3,809,983.79	4,041,895.53	6.09%	0.9016%	0.9783%	8.51%
87 THURSTON	1,289,469,638	1,421,076,903	10.21%	16,944,175.66	18,215,846.02	7.51%	1.3140%	1.2818%	-2.45%
88 VALLEY	1,234,223,635	1,352,882,158	9.61%	16,712,366.06	17,183,236.21	2.82%	1.3541%	1.2701%	-6.20%
89 WASHINGTON	4,681,061,578	5,049,731,349	7.88%	63,432,004.44	67,021,704.10	5.66%	1.3551%	1.3272%	-2.06%
90 WAYNE	2,721,816,304	3,070,551,294	12.81%	31,812,659.54	33,970,553.48	6.78%	1.1688%	1.1063%	-5.35%
91 WEBSTER	1,325,984,622	1,387,408,367	4.63%	15,558,833.68	16,146,584.34	3.78%	1.1734%	1.1638%	-0.82%
92 WHEELER	742,279,099	852,798,393	14.89%	6,791,542.96	7,194,694.04	5.94%	0.9150%	0.8437%	-7.79%
93 YORK	3,974,712,985	4,872,267,637	22.58%	45,441,269.45	49,454,933.05	8.83%	1.1433%	1.0150%	-11.22%
STATE TOTALS	345,931,434,188	379,118,936,070	9.59%	\$ 5,301,852,702.87	\$ 5,587,369,523.02	5.39%	1.5326%	1.4738%	-3.84%

Table 9 2025 Property Taxes Levied by Local Governments

County Number & Name	Counties	Cities & Villages	Townships	Rural Fire Districts	Miscellaneous Districts	NRD - Natural Resource Dist.	Educational Service Units	School Districts	Community Colleges	Total Property Taxes Levied
1 ADAMS	\$ 18,438,130	\$ 9,444,184	\$ -	\$ 812,565	\$ 1,742,902	\$ 972,690	\$ 781,113	\$ 45,063,650	\$ 1,118,410	\$ 78,373,644
2 ANTELOPE	9,626,374	1,452,780	-	535,841	226,101	800,369	504,423	19,824,875	738,529	33,709,292
3 ARTHUR	636,579	14,267	-	41,378	9,721	46,876	42,864	2,331,226	57,152	3,180,061
4 BANNER	1,382,009	-	-	73,034	13,260	153,173	55,709	2,829,918	74,441	4,581,543
5 BLAINE	812,534	32,543	-	41,612	9,259	51,304	45,822	2,292,136	76,935	3,362,146
6 BOONE	4,762,754	1,333,867	-	667,915	333,547	887,240	510,253	14,978,444	717,229	24,191,248
7 BOX BUTTE	5,760,072	2,715,235	-	363,597	85,457	258,790	309,340	16,642,053	413,352	26,547,895
8 BOYD	2,349,992	246,754	121,737	62,425	-	264,033	109,271	4,620,170	160,439	7,934,822
9 BROWN	3,991,800	754,910	-	291,424	274,889	366,485	173,884	5,955,390	232,661	12,041,443
10 BUFFALO	28,251,663	9,871,722	-	1,208,501	2,318,654	1,944,838	1,043,815	89,231,704	1,752,546	135,623,443
11 BURT	6,069,455	2,230,255	1,227,572	696,530	412,144	586,953	372,193	19,694,886	496,262	31,786,250
12 BUTLER	5,057,366	1,787,799	2,685,822	1,142,319	389,036	717,653	507,162	21,991,342	675,290	34,953,789
13 CASS	18,656,942	4,392,736	-	1,737,648	3,726,731	1,224,137	788,183	56,057,060	1,053,128	87,636,564
14 CEDAR	8,471,366	1,828,383	-	907,289	221,663	1,025,127	585,719	20,443,953	780,959	34,264,459
15 CHASE	3,005,006	1,702,355	-	196,824	92,626	1,025,141	279,121	10,014,242	372,779	16,688,094
16 CHERRY	4,873,771	476,047	-	333,117	326,875	948,811	461,038	15,530,510	624,012	23,574,181
17 CHEYENNE	6,416,379	2,930,720	-	438,062	286,078	721,923	256,988	16,362,995	343,397	27,756,542
18 CLAY	6,577,538	2,629,800	134,800	369,426	140,924	503,829	402,635	18,403,384	573,790	29,736,127
19 COLFAX	6,169,882	2,394,556	-	820,962	360,666	550,909	406,979	23,601,902	542,640	34,848,496
20 CUMING	3,842,887	2,056,655	3,008,401	742,077	475,375	638,317	572,927	20,240,060	763,904	32,340,604
21 CUSTER	8,145,976	2,149,731	2,511,855	570,788	302,561	952,923	461,410	28,828,845	774,697	44,698,785
22 DAKOTA	8,772,708	5,778,858	-	407,726	260,666	919,690	455,774	23,082,809	607,701	40,285,931
23 DAWES	4,551,613	1,546,543	-	283,407	48,225	164,870	197,075	12,123,783	263,339	19,178,854
24 DAWSON	13,567,609	4,593,252	-	458,473	1,103,061	1,033,687	566,187	43,573,835	951,043	65,847,148
25 DEUEL	2,197,243	346,257	-	240,083	10,619	227,040	79,415	3,412,134	107,996	6,620,789
26 DIXON	5,573,691	989,587	1,208,840	506,674	66,923	593,541	345,837	14,324,185	461,117	24,070,395
27 DODGE	14,727,024	9,557,078	1,949,965	1,881,077	1,329,013	1,442,279	1,000,787	56,653,741	1,334,390	89,875,353
28 DOUGLAS	216,193,165	258,267,222	-	13,126,842	156,976,949	22,579,801	11,160,226	823,147,378	14,879,610	1,516,331,191
29 DUNDY	3,042,926	309,083	-	121,076	80,108	596,694	162,453	6,015,408	216,980	10,544,728
30 FILLMORE	6,376,417	2,778,564	252,079	464,436	152,406	517,484	447,250	18,590,367	583,596	30,162,598
31 FRANKLIN	3,629,665	588,432	233,025	668,340	142,462	391,821	147,675	8,719,764	243,989	14,765,173
32 FRONTIER	2,719,366	366,281	-	350,309	198,062	329,717	169,977	10,047,356	248,228	14,429,297
33 FURNAS	3,579,122	1,267,607	-	299,353	146,806	453,658	171,210	10,051,081	282,495	16,251,332
34 GAGE	11,496,053	5,193,147	1,462,276	949,974	166,014	1,561,046	732,424	38,835,725	978,566	61,375,225
35 GARDEN	4,207,166	183,133	-	192,595	438,800	401,130	145,873	3,577,072	194,941	9,340,708
36 GARFIELD	2,180,294	628,168	-	112,092	134,086	166,199	80,592	5,172,211	133,810	8,607,452
37 GOSPER	2,060,308	263,958	-	305,717	276,388	335,779	152,601	7,955,433	257,410	11,607,593
38 GRANT	1,075,064	55,173	-	44,076	10,213	57,933	65,157	1,493,183	91,250	2,892,050
39 GREELEY	2,411,067	790,215	-	223,845	87,008	330,020	158,886	8,334,462	265,706	12,601,209
40 HALL	29,093,386	13,743,809	-	661,788	3,381,672	1,761,743	977,810	77,290,703	1,620,680	128,531,591
41 HAMILTON	5,657,927	3,260,734	-	648,177	287,443	724,461	565,417	27,004,428	798,883	38,947,469
42 HARLAN	2,916,532	590,261	52,300	403,715	98,585	473,673	174,822	10,710,493	294,959	15,715,340
43 HAYES	1,089,983	64,370	-	216,333	59,561	185,394	102,728	4,360,268	137,202	6,215,839
44 HITCHCOCK	2,129,125	472,140	-	291,761	157,339	256,656	142,208	7,070,440	189,940	10,709,609
45 HOLT	11,749,628	2,006,336	1,036,864	624,731	160,695	1,090,542	558,750	24,564,885	822,926	42,615,355
46 HOOKER	1,063,426	70,506	-	29,437	50,474	61,923	69,644	1,949,680	92,859	3,387,950
47 HOWARD	2,550,602	1,161,974	-	471,231	282,651	438,021	215,173	14,972,001	358,249	20,449,902

Table 9 2025 Property Taxes Levied by Local Governments (continued)

County Number & Name	Counties	Cities & Villages	Townships	Rural Fire Districts	Miscellaneous Districts	NRD - Natural Resource Dist.	Educational Service Units	School Districts	Community Colleges	Total Property Taxes Levied
48 JEFFERSON	\$ 8,287,189	\$ 1,470,839	\$ -	\$ 808,512	\$ 1,143,452	\$ 627,248	\$ 388,912	\$ 18,501,035	\$ 518,548	\$ 31,745,736
49 JOHNSON	3,807,837	735,432	-	377,188	92,006	421,796	181,503	11,229,559	281,320	17,126,640
50 KEARNEY	4,756,889	2,053,205	-	528,504	154,903	697,232	319,410	20,549,112	529,211	29,588,467
51 KEITH	5,865,793	2,136,591	-	391,049	209,238	447,326	409,125	18,225,641	545,388	28,230,152
52 KEYA PAHA	1,193,874	74,741	-	62,413	17,632	240,087	102,834	2,795,552	137,112	4,624,245
53 KIMBALL	5,084,564	928,306	-	183,544	186,900	511,396	182,046	8,179,869	243,256	15,499,880
54 KNOX	4,162,689	1,361,793	1,715,447	1,059,435	345,435	933,037	471,094	19,735,800	630,025	30,414,753
55 LANCASTER	101,145,537	119,422,847	-	4,089,898	33,534,159	10,916,440	7,094,730	466,759,395	9,431,611	752,394,617
56 LINCOLN	20,617,512	10,758,686	-	1,265,275	790,070	1,171,105	986,325	59,376,654	1,326,950	96,292,576
57 LOGAN	1,251,280	56,560	-	74,047	23,948	55,479	59,480	2,885,214	83,195	4,489,204
58 LOUP	787,842	41,735	-	60,995	38,541	111,140	53,329	2,538,324	89,629	3,721,536
59 MADISON	19,707,497	8,428,724	-	960,059	1,611,282	1,086,283	871,099	50,329,206	1,281,611	84,275,761
60 MCPHERSON	1,008,270	-	-	24,482	-	64,432	62,966	2,932,854	83,955	4,176,958
61 MERRICK	6,243,291	1,557,733	283,055	583,317	112,303	521,610	347,833	16,604,631	476,564	26,730,337
62 MORRILL	4,453,556	631,993	-	469,588	260,322	646,061	234,968	13,759,817	313,974	20,770,279
63 NANCE	3,549,874	819,192	211,922	391,131	88,978	340,216	204,676	9,740,267	276,852	15,623,109
64 NEMAHA	4,801,341	1,076,683	-	488,644	81,365	516,597	221,320	13,718,376	344,548	21,248,874
65 NUCKOLLS	4,157,215	613,482	-	223,768	94,295	315,382	204,983	11,676,276	2,875,019	20,160,420
66 OTOE	9,745,900	4,037,438	-	566,806	413,988	1,032,913	453,635	30,842,153	699,484	47,792,316
67 PAWNEE	2,804,393	367,501	-	199,919	46,045	310,596	130,952	6,926,240	203,781	10,989,427
68 PERKINS	3,976,273	561,692	-	484,328	665,768	951,038	259,374	8,493,527	345,832	15,737,832
69 PHELPS	4,443,340	2,598,575	-	834,614	426,680	829,017	376,755	23,627,493	635,531	33,772,005
70 PIERCE	5,606,023	2,001,614	-	693,723	132,764	491,745	404,008	18,871,246	588,495	28,789,618
71 PLATTE	14,605,083	9,026,257	1,502,414	1,535,070	668,498	1,854,759	1,170,128	59,097,628	1,566,788	91,026,624
72 POLK	4,542,433	854,919	-	534,912	333,340	482,722	378,482	15,764,978	504,217	23,396,002
73 RED WILLOW	4,620,552	2,912,121	-	409,305	34,439	484,027	266,808	12,613,136	358,208	21,698,596
74 RICHARDSON	6,180,839	1,137,745	-	276,009	160,804	617,143	264,396	12,474,019	411,608	21,522,563
75 ROCK	3,185,258	169,123	-	166,933	81,122	221,203	130,618	3,960,060	174,158	8,088,475
76 SALINE	9,615,421	3,233,468	-	498,630	387,525	956,708	478,610	24,869,767	621,290	40,661,419
77 SARPY	84,383,706	77,660,524	-	18,182,867	68,678,547	8,987,978	4,441,870	324,831,947	5,922,492	593,089,930
78 SAUNDERS	13,516,418	5,951,777	2,471,764	3,297,680	1,891,686	1,422,223	894,481	49,679,727	1,192,557	80,318,313
79 SCOTTS BLUFF	15,293,699	5,410,487	-	855,364	2,316,222	1,799,303	654,394	41,014,056	874,428	68,217,953
80 SEWARD	10,321,831	3,884,281	-	1,027,429	721,460	772,822	642,958	28,490,071	831,415	46,692,267
81 SHERIDAN	4,565,535	693,327	-	249,524	397,849	200,529	328,375	10,458,701	320,295	17,124,134
82 SHERMAN	3,094,969	644,728	-	127,729	64,362	326,466	156,550	8,818,002	262,845	13,495,652
83 SIOUX	1,683,779	46,001	-	265,891	46,928	196,809	127,766	5,229,308	170,726	7,767,208
84 STANTON	5,688,334	499,977	-	564,674	435,052	400,855	338,679	16,546,175	479,721	24,953,467
85 THAYER	4,454,452	1,008,454	-	692,159	340,913	436,183	378,655	14,887,656	504,755	22,703,225
86 THOMAS	861,744	64,323	-	58,428	113,455	55,104	59,983	2,746,224	82,634	4,041,896
87 THURSTON	4,821,222	1,039,860	302,773	234,279	162,264	335,814	213,162	10,822,254	284,216	18,215,846
88 VALLEY	4,193,940	1,374,444	218,837	211,380	214,910	336,070	161,156	10,201,923	270,578	17,183,236
89 WASHINGTON	13,089,470	4,754,410	672,079	1,233,433	2,551,081	1,532,696	757,461	41,421,124	1,009,950	67,021,704
90 WAYNE	6,750,335	1,952,399	-	375,322	373,663	513,151	456,992	22,934,580	614,113	33,970,553
91 WEBSTER	3,985,071	552,640	-	399,250	89,502	378,243	193,863	10,270,531	277,483	16,146,584
92 WHEELER	2,269,667	49,133	-	206,834	44,107	206,549	115,870	4,131,973	170,560	7,194,694
93 YORK	8,313,162	3,088,097	-	854,667	527,772	870,236	750,985	34,075,560	974,455	49,454,933
STATE TOTALS	\$ 975,404,479	\$ 653,061,843	\$ 23,263,826	\$ 83,115,611	\$ 298,960,273	\$ 98,362,090	\$ 55,010,398	\$ 3,321,609,205	\$ 78,581,799	\$ 5,587,369,523

Table 10 2024 vs 2025 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2024	2025
Counties	93	93
Cities ¹	528	526
Townships	327	366
Fire Districts ³	408	408
NRD Natural Resource Districts	23	23
ESU Educational Service Units	17	17
Community Colleges	6	6
School Districts:		
Class 1 Elementary Districts & Class VI High School Districts ⁴		
K-12 Base School Districts	246	245
K-12 Base Schools with Learning Community District	11	12
Learning Community District ⁴	1	1
K-12 Base Schools participate in Unified Systems	2	2
Unified School Systems	1	1
Total School Systems (including unified & LC)	247	245
School Districts with Bonds (voted on by patrons)	117	118
Miscellaneous Districts:		
Airport Authority County	7	7
Airport Authority City	29	29
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery ⁵	90	90
Community Building	3	3
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	22	22
Hospital Districts ⁶	12	12
Joint Public Agency (JPA)	3	3
Library/Bookmobile	5	5
Metropolitan Utilities District ⁷	1	1
Parking District	3	3
Reclamation District ⁸	3	3
Road District	5	5
Railroad Transportation Safety District	4	4
Sanitary Improvement Districts	370	378
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Community Redevelopment Authority	7	6
Public Building Commission	1	1
Total Miscellaneous Districts	654	661
Estimated total number of taxing subdivisions levying a property tax	2,303	2,345

Notes:

1 11 cities overlap into multiple counties; Emerson, Farnum, Halsey, Newman Grove, Oxford, Palisade, Randolph, Shelton, Tilden, Trumbell, and Wakef

1 Reporting change in 2023, 14 city/villages with no levy but active budgets are now reported for CTL Report.

3 408 unique fire districts; 169 overlap into multiple counties, 240 are located within single counties, 641 fire districts by county.

4 Effective June 2006 (LB 126) all Class I and Class VI school districts reorganized into K-12 school systems. Learning Community began 2009.

Beginning 2017, Learning Community only levies for capital project and elementary learning center, general fund levy returned to base school districts.

5 90 unique cemetery districts, 15 overlap into multiple counties.

6 12 unique hospital districts, 6 overlaps into multiple counties.

7 1 metropolitan utilities district overlaps into 2 counties.

8 Twin Loup Reclamation is in 5 counties, Loup Basin Reclamation is in 4 counties, and 1 reclamation district is in O'Neill, NE.

Table 11 County Taxing Subdivisions 2025 Value, Tax Rates, & Property Taxes Levied

County Number & Name	Total Value	Non-bond Rate	Bond Rate	Total County Rate	County Taxes Levied	County Number & Name	Total Value	Non-bond Rate	Bond Rate	Total County Rate	County Taxes Levied
1 ADAMS	5,592,040,118	0.300298	0.029423	0.329721	\$ 18,438,130.44	48 JEFFERSON	2,592,741,353	0.301035	0.018595	0.319630	\$ 8,287,189.42
2 ANTELOPE	3,692,633,277	0.249505	0.011186	0.260691	9,626,373.52	49 JOHNSON	1,406,595,392	0.252694	0.018019	0.270713	3,807,836.70
3 ARTHUR	285,756,777	0.222769	0.000000	0.222769	636,578.82	50 KEARNEY	2,672,511,855	0.150078	0.027915	0.177993	4,756,888.84
4 BANNER	354,360,410	0.390000	0.000000	0.390000	1,382,008.66	51 KEITH	2,726,927,497	0.215106	0.000000	0.215106	5,865,793.13
5 BLAINE	384,674,070	0.211226	0.000000	0.211226	812,534.18	52 KEYA PAHA	685,556,968	0.142355	0.031791	0.174146	1,193,873.57
6 BOONE	3,586,135,952	0.132810	0.000000	0.132810	4,762,753.51	53 KIMBALL	1,157,970,423	0.439092	0.000000	0.439092	5,084,563.74
7 BOX BUTTE	1,967,684,534	0.265557	0.027176	0.292733	5,760,071.95	54 KNOX *	3,150,100,987	0.132144	0.000000	0.132144	4,162,689.24
8 BOYD *	802,188,741	0.292947	0.000000	0.292947	2,349,992.48	55 LANCASTER	47,158,053,856	0.213400	0.001082	0.214482	101,145,537.07
9 BROWN	1,163,302,725	0.343143	0.000000	0.343143	3,991,800.18	56 LINCOLN	6,634,736,498	0.297186	0.013565	0.310751	20,617,511.67
10 BUFFALO	8,762,698,417	0.301610	0.020798	0.322408	28,251,663.17	57 LOGAN	415,976,342	0.300805	0.000000	0.300805	1,251,280.32
11 BURT *	2,481,298,277	0.244608	0.000000	0.244608	6,069,454.79	58 LOUP	448,145,168	0.175800	0.000000	0.175800	787,841.52
12 BUTLER *	3,376,437,955	0.144065	0.005719	0.149784	5,057,365.80	59 MADISON	6,408,045,009	0.307543	0.000000	0.307543	19,707,496.81
13 CASS	5,265,616,721	0.354316	0.000000	0.354316	18,656,941.88	60 MCPHERSON	419,772,296	0.240194	0.000000	0.240194	1,008,270.04
14 CEDAR	3,904,786,860	0.206931	0.010017	0.216948	8,471,365.80	61 MERRICK *	2,382,814,033	0.262013	0.000000	0.262013	6,243,291.07
15 CHASE	1,863,892,962	0.161222	0.000000	0.161222	3,005,006.05	62 MORRILL	1,494,609,704	0.285995	0.011979	0.297974	4,453,556.16
16 CHERRY	3,059,475,422	0.159300	0.000000	0.159300	4,873,770.65	63 NANCE *	1,384,256,101	0.256446	0.000000	0.256446	3,549,873.70
17 CHEYENNE	1,634,676,356	0.392516	0.000000	0.392516	6,416,379.26	64 NEMAHA	1,722,738,201	0.278704	0.000000	0.278704	4,801,340.93
18 CLAY *	2,868,939,355	0.188683	0.040584	0.229267	6,577,538.33	65 NUCKOLLS	1,437,509,265	0.289195	0.000000	0.289195	4,157,214.93
19 COLFAX	2,713,190,420	0.227403	0.000000	0.227403	6,169,881.90	66 OTOE	3,497,415,668	0.278660	0.000000	0.278660	9,745,899.56
20 CUMING *	3,819,508,309	0.100612	0.000000	0.100612	3,842,887.29	67 PAWNEE	1,018,899,612	0.275237	0.000000	0.275237	2,804,392.75
21 CUSTER *	3,873,477,362	0.210301	0.000000	0.210301	8,145,975.67	68 PERKINS	1,729,157,535	0.229954	0.000000	0.229954	3,976,272.81
22 DAKOTA	3,038,490,384	0.288719	0.000000	0.288719	8,772,708.39	69 PHELPS	3,177,646,171	0.139831	0.000000	0.139831	4,443,339.63
23 DAWES	1,253,574,018	0.355652	0.007438	0.363090	4,551,612.55	70 PIERCE	2,942,466,469	0.190521	0.000000	0.190521	5,606,022.89
24 DAWSON	4,755,203,292	0.285321	0.000000	0.285321	13,567,609.31	71 PLATTE *	7,833,908,126	0.186434	0.000000	0.186434	14,605,082.85
25 DEUEL	514,095,519	0.427399	0.000000	0.427399	2,197,243.28	72 POLK	2,521,077,863	0.149911	0.030267	0.180178	4,542,432.51
26 DIXON *	2,305,576,299	0.241748	0.000000	0.241748	5,573,690.71	73 RED WILLOW	1,791,032,655	0.231374	0.026608	0.257982	4,620,552.33
27 DODGE *	6,671,931,375	0.220731	0.000000	0.220731	14,727,024.01	74 RICHARDSON	2,058,032,497	0.284523	0.015804	0.300327	6,180,839.41
28 DOUGLAS	74,397,994,050	0.280380	0.010210	0.290590	216,193,164.63	75 ROCK	870,784,613	0.338328	0.027463	0.365791	3,185,257.54
29 DUNDY	1,084,896,987	0.280480	0.000000	0.280480	3,042,925.78	76 SALINE	3,106,435,050	0.293437	0.016095	0.309532	9,615,421.32
30 FILLMORE *	2,917,971,777	0.210790	0.007732	0.218522	6,376,417.23	77 SARPY	29,612,470,771	0.284960	0.000000	0.284960	84,383,706.00
31 FRANKLIN *	1,219,939,087	0.297528	0.000000	0.297528	3,629,664.56	78 SAUNDERS *	5,962,774,911	0.226680	0.000000	0.226680	13,516,417.90
32 FRONTIER	1,241,135,779	0.214161	0.004942	0.219103	2,719,366.45	79 SCOTTS BLUFF	4,162,541,141	0.343539	0.023873	0.367412	15,293,698.53
33 FURNAS	1,412,470,027	0.236720	0.016674	0.253394	3,579,121.89	80 SEWARD	4,157,066,375	0.231458	0.016838	0.248296	10,321,830.94
34 GAGE *	4,892,807,102	0.234958	0.000000	0.234958	11,496,052.99	81 SHERIDAN	1,524,702,203	0.299437	0.000000	0.299437	4,565,534.50
35 GARDEN	927,980,074	0.400756	0.052611	0.453367	4,207,166.08	82 SHERMAN	1,314,221,307	0.235498	0.000000	0.235498	3,094,969.10
36 GARFIELD	669,050,098	0.325879	0.000000	0.325879	2,180,293.77	83 SIOUX	812,706,687	0.207181	0.000000	0.207181	1,683,778.95
37 GOSPER	1,287,047,051	0.160080	0.000000	0.160080	2,060,307.89	84 STANTON	2,398,599,898	0.237152	0.000000	0.237152	5,688,333.54
38 GRANT	434,376,625	0.247495	0.000000	0.247495	1,075,063.90	85 THAYER	2,523,768,331	0.176500	0.000000	0.176500	4,454,452.35
39 GREELEY	1,328,527,101	0.181484	0.000000	0.181484	2,411,066.60	86 THOMAS	413,167,046	0.208570	0.000000	0.208570	861,743.94
40 HALL	8,103,389,464	0.313494	0.045533	0.359027	29,093,386.33	87 THURSTON *	1,421,076,903	0.312529	0.026736	0.339265	4,821,221.74
41 HAMILTON	3,994,409,331	0.137871	0.003775	0.141646	5,657,926.54	88 VALLEY *	1,352,882,158	0.298913	0.011087	0.310000	4,193,940.06
42 HARLAN *	1,474,790,802	0.197759	0.000000	0.197759	2,916,531.68	89 WASHINGTON *	5,049,731,349	0.259211	0.000000	0.259211	13,089,469.98
43 HAYES	686,006,260	0.158888	0.000000	0.158888	1,089,983.23	90 WAYNE	3,070,551,294	0.219841	0.000000	0.219841	6,750,334.96
44 HITCHCOCK	949,694,553	0.224190	0.000000	0.224190	2,129,125.14	91 WEBSTER	1,387,408,367	0.273203	0.014028	0.287231	3,985,071.13
45 HOLT *	4,114,619,872	0.285558	0.000000	0.285558	11,749,628.10	92 WHEELER	852,798,393	0.266143	0.000000	0.266143	2,269,667.00
46 HOOKER	464,293,692	0.229041	0.000000	0.229041	1,063,425.95	93 YORK	4,872,267,637	0.170622	0.000000	0.170622	8,313,162.32
47 HOWARD	1,791,238,453	0.142393	0.000000	0.142393	2,550,602.27	STATE TOTALS	379,118,936,070				\$ 975,404,478.99

* County also has townships that set tax rates.

Table 12 School Systems 2025-2026 Cumulative Totals

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
LEARNING COMM. DOUGLAS & SARPY	0	00-9000	L	103,893,268,728	\$14,367,541.47
KENESAW 3	3	01-0003		600,009,963	4,357,315.18
HASTINGS 18	3	01-0018		1,862,265,437	18,995,109.35
ADAMS CENTRAL HIGH 90	3	01-0090		2,541,951,108	14,308,033.51
SILVER LAKE 123	3	01-0123		1,019,495,493	4,188,305.38
NELIGH-OAKDALE 9	3	02-0009		804,119,022	5,032,869.49
ELGIN 18	3	02-0018		1,076,167,424	3,830,214.15
SUMMERLAND 115	3	02-0115		1,545,588,726	6,165,992.59
ARTHUR CO HIGH 500	3	03-0500		298,397,740	2,434,351.59
BANNER 1	3	04-0001		396,449,749	3,141,006.96
SANDHILLS 71	3	05-0071		506,562,538	3,036,264.19
BOONE CENTRAL 1	3	06-0001		2,177,757,322	7,477,776.09
ST EDWARD 17	3	06-0017		639,982,450	3,466,616.35
RIVERSIDE 75	3	06-0075		1,209,908,734	5,065,749.96
ALLIANCE 6	3	07-0006		1,449,992,540	12,670,013.08
HEMINGFORD 10	3	07-0010		868,515,587	6,889,450.97
BOYD COUNTY SCH 51	3	08-0051		901,222,133	5,227,460.47
AINSWORTH 10	3	09-0010		1,136,230,732	5,808,809.47
GIBBON 2	3	10-0002		804,587,102	7,305,585.63
KEARNEY 7	3	10-0007		5,564,258,307	52,628,418.54
ELM CREEK 9	3	10-0009		546,079,469	5,023,706.46
SHELTON 19	3	10-0019		476,049,762	4,547,988.39
RAVENNA 69	3	10-0069		932,597,930	5,834,740.46
PLEASANTON 105	3	10-0105		537,111,503	4,516,155.37
AMHERST 119	3	10-0119		491,632,777	3,360,638.24
TEKAMAH-HERMAN 1	3	11-0001		1,228,858,238	8,245,357.88
OAKLAND-CRAIG 14	3	11-0014		729,449,488	5,772,702.99
LYONS-DECATUR NORTHEAST 20	3	11-0020		730,951,574	4,554,172.26
DAVID CITY 56	3	12-0056		1,858,614,039	11,639,679.15
EAST BUTLER 2R	3	12-0502		1,302,997,233	8,270,650.22
PLATTSMOUTH 1	3	13-0001		1,199,217,959	12,878,525.39
WEeping WATER 22	3	13-0022		497,642,469	4,729,285.58
LOUISVILLE 32	3	13-0032		787,813,609	7,641,799.24
CONESTOGA 56	3	13-0056		1,129,173,055	9,752,791.71
ELMWOOD-MURDOCK 97	3	13-0097		643,099,841	5,294,453.78
HARTINGTON-NEWCASTLE 8	3	14-0008		1,712,389,268	6,517,074.12
RANDOLPH 45	3	14-0045		1,101,536,893	3,509,126.37
LAUREL-CONCORD-COLERIDGE 54	3	14-0054		1,572,907,572	8,599,299.18
WYNOT 101	3	14-0101		281,111,342	2,183,631.94
CHASE COUNTY SCHOOLS 10	3	15-0010		1,694,292,827	8,696,941.06
WAUNETA-PALISADE 536	3	15-0536		523,747,783	4,244,374.33
VALENTINE HIGH 6	3	16-0006		1,914,012,632	8,880,670.30
CODY-KILGORE 30	3	16-0030		270,239,076	1,909,685.18
SIDNEY 1	3	17-0001		820,611,232	8,551,726.02
LEYTON 3	3	17-0003		489,763,747	4,227,281.42
POTTER-DIX 9	3	17-0009		404,255,665	3,143,438.48
SUTTON 2	3	18-0002		1,028,119,454	6,044,959.59
HARVARD 11	3	18-0011		501,320,589	3,782,187.37
SANDY CREEK 1C	3	18-0501		1,352,269,442	8,230,313.98
LEIGH 39	3	19-0039		624,289,975	4,127,517.00

Table 12 School Systems 2025-2026 Cumulative Totals (continued)

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
CLARKSON 58	3	19-0058		592,741,895	3,382,782.13
HOWELLS-DODGE 70	3	19-0070		1,040,439,562	4,874,422.83
SCHUYLER CENTRAL HIGH 123	3	19-0123		1,977,203,138	18,543,142.60
WEST POINT 1	3	20-0001		1,984,329,074	9,741,860.68
BANCROFT-ROSALIE 20	3	20-0020		612,370,247	2,787,022.63
WISNER-PILGER 30	3	20-0030		1,348,137,080	6,292,263.87
ANSELMO-MERNA 15	3	21-0015		706,989,373	3,622,323.66
BROKEN BOW 25	3	21-0025		1,091,202,794	7,577,520.43
ANSLEY 44	3	21-0044		411,577,119	3,379,387.15
SARGENT 84	3	21-0084		410,873,300	3,282,066.32
ARNOLD 89	3	21-0089		520,147,642	3,493,738.81
CALLAWAY 180	3	21-0180		530,078,809	3,682,438.04
SO SIOUX CITY 11	3	22-0011		1,717,763,296	14,776,734.72
HOMER 31	3	22-0031		621,928,659	3,571,741.51
CHADRON 2	3	23-0002		762,256,998	7,326,860.67
CRAWFORD 71	3	23-0071		315,476,007	3,435,833.40
LEXINGTON 1	3	24-0001		1,535,546,714	13,472,552.50
OVERTON 4	3	24-0004		477,027,949	3,718,208.06
COZAD 11	3	24-0011		1,136,726,389	10,611,813.09
GOTHENBURG 20	3	24-0020		1,168,198,374	11,289,701.86
SUMNER-EDDYVILLE-MILLER 101	3	24-0101		502,997,777	4,362,329.34
CREEK VALLEY 25	3	25-0025		553,052,025	3,796,145.90
SOUTH PLATTE 95	3	25-0095		618,696,780	3,567,411.64
PONCA 1	3	26-0001		691,987,237	5,539,690.22
ALLEN 70	3	26-0070		537,300,363	2,760,518.49
EMERSON-HUBBARD 561	3	26-0561		700,186,561	3,694,287.31
FREMONT 1	3	27-0001		4,128,449,811	36,748,490.04
SCRIBNER-SNYDER 62	3	27-0062		682,503,127	3,926,972.75
LOGAN VIEW 594	3	27-0594		1,194,921,185	7,494,331.36
NORTH BEND CENTRAL 595	3	27-0595		1,480,688,981	7,809,642.41
OMAHA 1	5	28-0001		36,440,917,675	353,524,505.21
ELKHORN 10	3	28-0010		11,922,106,795	82,847,987.60
DOUGLAS CO. WEST COMMUNITY 15	3	28-0015		1,936,908,755	13,482,449.93
MILLARD 17	3	28-0017		17,211,573,503	167,812,832.53
RALSTON 54	3	28-0054		2,633,749,125	24,687,183.40
BENNINGTON 59	3	28-0059		3,098,357,290	30,983,585.02
WESTSIDE 66	3	28-0066		5,205,696,555	44,525,375.77
DUNDY CO 117	3	29-0117		1,194,740,704	6,370,718.87
EXETER-MILLIGAN 1	3	30-0001		1,449,080,870	8,083,068.59
FILLMORE CO. DIST 25	3	30-0025		1,401,054,650	7,407,118.40
SHICKLEY 54	3	30-0054		616,052,860	4,558,795.50
FRANKLIN R6	3	31-0506		554,009,114	4,558,640.47
MAYWOOD 46	3	32-0046		451,368,958	3,725,292.24
EUSTIS-FARNAM 95	3	32-0095		582,085,425	4,343,506.17
MEDICINE VALLEY 125	3	32-0125		392,569,830	4,121,983.29
ARAPAHOE 18	3	33-0018		669,506,310	4,363,956.58
CAMBRIDGE 21	3	33-0021		485,983,204	3,966,550.93
SOUTHERN VALLEY 540	3	33-0540		1,126,221,552	7,005,387.37
SOUTHERN 1	3	34-0001		604,407,272	6,117,287.62
BEATRICE 15	3	34-0015		1,903,261,636	17,368,526.02
FREEMAN 34	3	34-0034		855,989,319	5,021,624.57
DILLER-ODELL 100	3	34-0100		816,176,733	4,522,531.74
GARDEN CO HIGH 1	3	35-0001		1,015,799,392	3,761,148.72
BURWELL HIGH 100	3	36-0100		650,686,320	5,165,877.45
ELWOOD 30	3	37-0030		863,150,769	3,978,768.95

Table 12 School Systems 2025-2026 Cumulative Totals (continued)

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
HYANNIS HIGH 11	3	38-0011		833,442,148	2,864,983.37
CENTRAL VALLEY 60	3	39-0060		1,139,998,358	7,495,636.01
GRAND ISLAND 2	3	40-0002		5,247,426,717	49,747,446.57
NORTHWEST HIGH 82	3	40-0082		1,358,782,521	6,955,346.96
WOOD RIVER HIGH 83	3	40-0083		1,004,552,696	8,571,836.54
DONIPHAN-TRUMBULL 126	3	40-0126		921,076,481	7,151,189.01
GILTNER 2	3	41-0002		474,161,499	3,060,611.38
HAMPTON 91	3	41-0091		470,599,290	2,778,110.69
AURORA 4R	3	41-0504		2,290,933,675	15,497,794.15
ALMA 2	3	42-0002		559,827,513	4,592,265.32
HAYES CENTER 79	3	43-0079		513,744,567	2,960,527.05
HITCHCOCK COUNTY SCHOOLS 70	3	44-0070		565,397,765	4,254,434.63
O'NEILL 7	3	45-0007		1,540,175,611	9,442,847.00
STUART 44	3	45-0044		245,298,405	2,121,512.23
CHAMBERS 137	3	45-0137		400,517,009	2,595,254.04
WEST HOLT PUBLIC SCH 239	3	45-0239		1,384,237,600	6,620,960.91
MULLEN 1	3	46-0001		780,022,059	3,275,500.79
ST PAUL 1	3	47-0001		839,796,600	7,511,118.45
CENTURA 100	3	47-0100		759,143,911	6,629,225.79
ELBA 103	3	47-0103		200,627,694	1,921,135.53
FAIRBURY 8	3	48-0008		1,613,937,827	12,895,717.69
TRI COUNTY 300	3	48-0300		1,204,164,129	7,616,346.22
MERIDIAN 303	3	48-0303		572,632,106	3,003,779.39
STERLING 33	3	49-0033		472,308,422	3,234,651.64
JOHNSON CO CENTRAL 50	3	49-0050		1,070,833,716	10,127,817.07
WILCOX-HILDRETH 1	3	50-0001		986,558,570	6,311,099.53
AXTELL R1	3	50-0501		754,540,105	5,130,945.44
MINDEN R3	3	50-0503		1,747,233,086	11,617,295.49
OGALLALA 1	3	51-0001		1,748,235,665	11,275,879.30
PAXTON 6	3	51-0006		671,709,873	3,265,642.66
KEYA PAHA CO HIGH 100	3	52-0100		710,105,554	2,895,655.52
KIMBALL 1	3	53-0001		998,183,209	6,937,384.77
CREIGHTON 13	3	54-0013		717,941,793	4,637,251.99
CROFTON 96	3	54-0096		900,965,570	5,479,729.24
NIOBRARA 1R	3	54-0501		286,322,380	1,853,940.01
ISANTI C5	3	54-0505		8,674,516	81,799.60
WAUSA 76R	3	54-0576		545,996,142	3,491,811.49
VERDIGRE 83R	3	54-0583		428,937,581	2,843,887.60
BLOOMFIELD 86R	3	54-0586		905,999,894	5,023,586.04
LINCOLN 1	4	55-0001		39,670,305,901	367,078,894.99
WAVERLY 145	3	55-0145		2,899,689,371	23,802,687.27
MALCOLM 148	3	55-0148		653,081,634	4,528,116.04
NORRIS 160	3	55-0160		2,753,327,167	20,070,878.82
RAYMOND CENTRAL 161	3	55-0161		1,205,773,005	9,623,950.58
NORTH PLATTE 1	3	56-0001		3,359,065,722	31,460,404.53
BRADY 6	3	56-0006		424,475,084	3,300,930.55
MAXWELL 7	3	56-0007		410,205,560	2,301,712.39
HERSHEY 37	3	56-0037		700,556,798	5,871,653.73
SUTHERLAND 55	3	56-0055		520,288,251	4,878,513.76
WALLACE 65R	3	56-0565		628,175,363	4,349,192.21
STAPLETON R1	3	57-0501		460,499,497	3,026,341.81
LOUP CO 25	3	58-0025		448,730,692	2,536,233.11
MADISON 1	3	59-0001		1,147,219,350	7,990,968.51
NORFOLK 2	3	59-0002		4,294,673,752	37,522,572.44
BATTLE CREEK 5	3	59-0005		918,155,848	5,524,690.53

Table 12 School Systems 2025-2026 Cumulative Totals (continued)

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
NEWMAN GROVE 13	3	59-0013		880,623,513	4,065,638.43
ELKHORN VALLEY 80	3	59-0080		1,030,853,449	5,766,823.56
MCPHERSON CO HIGH 90	3	60-0090		410,632,800	2,855,633.29
CENTRAL CITY 4	3	61-0004		1,364,882,925	9,937,657.37
PALMER 49	3	61-0049		393,246,000	3,176,488.55
BAYARD 21	3	62-0021		418,475,659	4,356,951.65
BRIDGEPORT 63	3	62-0063		819,771,981	7,106,738.89
FULLERTON 1	3	63-0001		683,332,821	4,838,962.67
TWIN RIVER 30	3	63-0030		1,338,533,854	7,524,924.66
JOHNSON-BROCK 23	3	64-0023		679,664,610	3,526,480.39
AUBURN 29	3	64-0029		944,861,042	9,276,229.89
LAWRENCE/NELSON 5	3	65-0005		577,175,373	4,754,547.15
SUPERIOR 11	3	65-0011		652,416,621	6,358,827.50
SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		1,252,647,570	8,693,813.32
NEBRASKA CITY 111	3	66-0111		1,385,690,825	12,000,527.13
PALMYRA OR1	3	66-0501		951,260,088	6,538,000.89
PAWNEE CITY 1	3	67-0001		451,426,986	3,788,124.52
LEWISTON 69	3	67-0069		615,772,463	3,328,569.19
PERKINS COUNTY SCHOOLS 20	3	68-0020		1,565,849,972	7,269,924.04
HOLDREGE 44	3	69-0044		1,593,762,366	11,871,966.46
BERTRAND 54	3	69-0054		808,678,747	5,548,407.05
LOOMIS 55	3	69-0055		677,171,292	3,607,586.34
PIERCE 2	3	70-0002		1,235,169,797	9,512,189.12
PLAINVIEW 5	3	70-0005		1,055,731,434	5,561,505.45
OSMOND 42R	3	70-0542		598,512,419	3,586,775.22
COLUMBUS 1	3	71-0001		3,077,229,414	29,704,101.04
LAKEVIEW COMMUNITY 5	3	71-0005		2,108,025,401	10,291,477.99
HUMPHREY 67	3	71-0067		1,255,496,964	4,990,544.36
CROSS COUNTY 15	3	72-0015		1,128,340,940	5,842,700.87
OSCEOLA 19	3	72-0019		714,566,482	4,698,866.55
SHELBY-RISING CITY 32	3	72-0032		1,078,387,126	5,352,258.33
HIGH PLAINS COMMUNITY 75	3	72-0075		1,129,034,525	5,961,411.24
MCCOOK 17	3	73-0017		1,125,844,720	9,726,606.24
SOUTHWEST 179	3	73-0179		925,460,858	4,061,536.48
FALLS CITY 56	3	74-0056		1,368,716,159	8,755,420.19
HUMBOLDT TABLE RK STEINAUER 70	3	74-0070		1,112,981,521	6,002,777.01
ROCK CO HIGH 100	3	75-0100		870,636,506	3,956,580.83
CRETE 2	3	76-0002		1,790,947,082	17,609,981.36
DORCHESTER 44	3	76-0044		473,154,938	3,681,901.63
WILBER-CLATONIA 82	3	76-0082		937,466,664	7,212,981.01
BELLEVUE 1	3	77-0001		5,305,125,638	54,398,757.66
PAPILLION-LAVISTA 27	3	77-0027		10,215,439,849	93,943,228.62
GRETNA 37	3	77-0037		6,200,440,700	60,033,908.60
SPRINGFIELD PLATTEVIEW 46	3	77-0046		3,722,952,837	17,211,321.50
ASHLAND-GREENWOOD 1	3	78-0001		1,560,494,033	9,488,758.52
YUTAN 9	3	78-0009		497,658,863	4,431,672.07
WAHOO 39	3	78-0039		1,517,497,398	13,372,339.04
MEAD 72	3	78-0072		554,751,875	4,635,512.05
CEDAR BLUFFS 107	3	78-0107		396,987,001	3,311,117.40
MINATARE 2	3	79-0002		66,963,370	593,133.47
MORRILL 11	3	79-0011		512,853,745	5,084,332.83
GERING 16	3	79-0016		1,117,510,999	12,068,999.95
MITCHELL 31	3	79-0031		427,361,521	3,370,581.86
SCOTTSBLUFF 32	3	79-0032		2,118,854,402	15,075,017.88
MILFORD 5	3	80-0005		917,341,245	7,370,460.60

Table 12 School Systems 2025-2026 Cumulative Totals (continued)

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
SEWARD 9	3	80-0009		2,192,175,205	14,339,194.39
CENTENNIAL 67R	3	80-0567		2,017,164,537	8,140,147.26
HAY SPRINGS 3	3	81-0003		238,423,567	2,084,451.64
GORDON-RUSHVILLE HIGH SCH 10	3	81-0010		1,269,529,987	8,643,795.87
LOUP CITY 1	3	82-0001		874,302,367	5,290,762.66
LITCHFIELD 15	3	82-0015		327,665,614	2,753,217.52
SIOUX CO HIGH 500	3	83-0500		664,927,846	3,825,608.73
STANTON 3	3	84-0003		928,773,124	6,445,806.39
DESHLER 60	3	85-0060		686,882,485	4,856,095.23
THAYER CENTRAL COMM 70	3	85-0070		1,105,170,319	6,289,115.29
BRUNING-DAVENPORT UNIF	3	85-2001	U	1,087,303,331	4,990,039.69
THEDFORD HIGH 1	3	86-0001		401,516,935	2,853,020.73
PENDER 1	3	87-0001		821,819,127	5,733,756.47
WALTHILL 13	3	87-0013		247,738,220	2,596,653.78
UMO N HO NATION SCH 16	3	87-0016		28,161,892	0.00
WINNEBAGO 17	3	87-0017		155,479,617	1,632,475.89
ORD 5	3	88-0005		1,087,322,601	7,265,793.29
ARCADIA 21	3	88-0021		211,536,686	2,056,033.73
BLAIR 1	3	89-0001		3,001,890,648	20,700,189.37
FORT CALHOUN 3	3	89-0003		719,596,104	7,124,007.24
ARLINGTON 24	3	89-0024		1,020,381,431	7,669,621.45
WAYNE 17	3	90-0017		1,501,801,098	10,335,165.85
WAKEFIELD 60R	3	90-0560		774,130,295	5,999,995.03
WINSIDE 595	3	90-0595		678,831,641	4,059,369.22
RED CLOUD 2	3	91-0002		491,276,864	3,928,393.74
BLUE HILL 74	3	91-0074		495,493,612	3,821,601.90
WHEELER CENTRAL 45	3	92-0045		830,144,415	4,013,463.30
YORK 12	3	93-0012		1,701,949,616	13,958,744.44
MCCOOL JUNCTION 83	3	93-0083		514,262,114	3,299,582.75
HEARTLAND 96	3	93-0096		1,140,480,743	5,026,590.64
There are 244 School Systems for fiscal year 2025-2025.					
The Learning Community values is excluded from the valuation totals to avoid duplicating value					
*school taxes levied excludes bond taxes voted on by patrons				379,118,936,108	\$ 2,976,438,667.02

Table 12 School Systems 2025-2026 Cumulative Totals (continued)

Reference for Class of School Districts:

Class 3 (grades K-12) includes any school district embracing territory having a population of less than one thousand inhabitants that maintains both elementary and high school grades under the direction of a single board.
Class 4 (grades K-12) includes any school district embracing territory having a population of one hundred thousand or more inhabitants with a city of the primary class (city population 100,001-299,999) within the territory of the district that maintains both elementary and high school grades under the direction of a single board.
Class 5 (grades K-12) include any school district embracing territory having a city of the metropolitan class (city population 300,000 or more) within the territory of the district that maintains both elementary grades and high school grades under the direction of a single board.
UNIFIED SCHOOL. A unified school system allows for two or more Class 2 or 3 school districts to combine their resources to provide a K-12 education. The unified system is an interlocal agreement between the participating K-12 school districts.
LEARNING COMMUNITY. Began 2009, included base school districts headquartered in Douglas and Sarpy Counties. Beginning 2017, Learning Community only levies for capital project and elementary learning center and the general fund levy returned to the base school districts.

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2025 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2025 Total Tax Rate	2025 Tax Excluding Bond ⁽²⁾
00-9000	0 LEARNING COMM. DOUGLAS & SARPY	28 DOUGLAS	LEARNING COMM. DOUGLAS & SARPY	74,204,279,705	-	-	0.013830	-	0.013830	10,262,448
00-9000	0 LEARNING COMM. DOUGLAS & SARPY	77 SARPY	LEARNING COMM. DOUGLAS & SARPY	29,603,624,738	0.012577	-	0.001250	-	0.013827	4,093,290
00-9000	0 LEARNING COMM. DOUGLAS & SARPY	89 WASHINGTON	LEARNING COMM. DOUGLAS & SARPY	85,364,285	-	-	0.001250	0.012577	0.013827	11,803
00-9000			School System Total	103,893,268,728						14,367,541
01-0003	3 KENESAW 3	1 ADAMS	KENESAW 3	511,120,048	0.690854	0.035353	-	-	0.726207	3,711,790
01-0003	3 KENESAW 3	40 HALL	KENESAW 3	25,190,882	0.690854	0.035353	-	-	0.726207	182,938
01-0003	3 KENESAW 3	50 KEARNEY	KENESAW 3	63,699,033	0.690854	0.035353	-	-	0.726207	462,587
01-0003			School System Total	600,009,963						4,357,315
01-0018	3 HASTINGS 18	1 ADAMS	HASTINGS 18	1,862,265,437	1.010000	-	0.010000	-	1.020000	18,995,109
01-0018			School System Total	1,862,265,437						18,995,109
01-0090	3 ADAMS CENTRAL HIGH 90	1 ADAMS	ADAMS CENTRAL HIGH 90	2,398,061,638	0.531088	0.031788	-	-	0.562876	13,498,113
01-0090	3 ADAMS CENTRAL HIGH 90	18 CLAY	ADAMS CENTRAL HIGH 90	126,931,085	0.531088	0.031788	-	-	0.562876	714,465
01-0090	3 ADAMS CENTRAL HIGH 90	40 HALL	ADAMS CENTRAL HIGH 90	9,898,379	0.531088	0.031788	-	-	0.562876	55,716
01-0090	3 ADAMS CENTRAL HIGH 90	50 KEARNEY	ADAMS CENTRAL HIGH 90	5,527,641	0.531088	0.031788	-	-	0.562876	31,114
01-0090	3 ADAMS CENTRAL HIGH 90	91 WEBSTER	ADAMS CENTRAL HIGH 90	1,532,365	0.531088	0.031788	-	-	0.562876	8,625
01-0090			School System Total	2,541,951,108						14,308,034
01-0123	3 SILVER LAKE 123	1 ADAMS	SILVER LAKE 123	477,729,088	0.404710	0.006111	-	-	0.410821	1,962,612
01-0123	3 SILVER LAKE 123	31 FRANKLIN	SILVER LAKE 123	140,426,371	0.404710	0.006111	-	-	0.410821	576,902
01-0123	3 SILVER LAKE 123	50 KEARNEY	SILVER LAKE 123	47,714,862	0.404710	0.006111	-	-	0.410821	196,023
01-0123	3 SILVER LAKE 123	91 WEBSTER	SILVER LAKE 123	353,625,172	0.404710	0.006111	-	-	0.410821	1,452,769
01-0123			School System Total	1,019,495,493						4,188,305
02-0009	3 NELIGH-OAKDALE 9	2 ANTELOPE	NELIGH-OAKDALE 9	802,195,012	0.554782	0.071103	-	-	0.625885	5,020,827
02-0009	3 NELIGH-OAKDALE 9	70 PIERCE	NELIGH-OAKDALE 9	1,924,010	0.554782	0.071103	-	-	0.625885	12,042
02-0009			School System Total	804,119,022						5,032,869
02-0018	3 ELGIN 18	2 ANTELOPE	ELGIN 18	971,712,616	0.337139	0.018773	-	-	0.355912	3,458,446
02-0018	3 ELGIN 18	6 BOONE	ELGIN 18	72,060,856	0.337139	0.018773	-	-	0.355912	256,474
02-0018	3 ELGIN 18	92 WHEELER	ELGIN 18	32,393,952	0.337139	0.018773	-	-	0.355912	115,294
02-0018			School System Total	1,076,167,424						3,830,214
02-0115	3 SUMMERLAND 115	2 ANTELOPE	SUMMERLAND 115	998,408,132	0.388876	0.010065	-	-	0.398941	3,983,064
02-0115	3 SUMMERLAND 115	45 HOLT	SUMMERLAND 115	467,815,493	0.388876	0.010065	-	-	0.398941	1,866,308
02-0115	3 SUMMERLAND 115	54 KNOX	SUMMERLAND 115	29,547,602	0.388876	0.010065	-	-	0.398941	117,878
02-0115	3 SUMMERLAND 115	92 WHEELER	SUMMERLAND 115	49,817,499	0.388876	0.010065	-	-	0.398941	198,743
02-0115			School System Total	1,545,588,726						6,165,993
03-0500	3 ARTHUR CO HIGH 500	3 ARTHUR	ARTHUR CO HIGH 500	285,756,777	0.803958	0.011848	-	-	0.815806	2,331,226
03-0500	3 ARTHUR CO HIGH 500	51 KEITH	ARTHUR CO HIGH 500	1,849,772	0.803958	0.011848	-	-	0.815806	15,091
03-0500	3 ARTHUR CO HIGH 500	60 MCPHERSON	ARTHUR CO HIGH 500	10,791,191	0.803958	0.011848	-	-	0.815806	88,035
03-0500			School System Total	298,397,740						2,434,352
04-0001	3 BANNER 1	4 BANNER	BANNER 1	342,944,387	0.774690	0.017592	-	-	0.792282	2,717,093
04-0001	3 BANNER 1	62 MORRILL	BANNER 1	52,029,301	0.774690	0.017592	-	-	0.792282	412,220
04-0001	3 BANNER 1	79 SCOTTS BLUFF	BANNER 1	1,476,061	0.774690	0.017592	-	-	0.792282	11,695
04-0001			School System Total	396,449,749						3,141,007
05-0071	3 SANDHILLS 71	5 BLAINE	SANDHILLS 71	364,780,742	0.572459	0.026925	-	-	0.599384	2,186,443
05-0071	3 SANDHILLS 71	9 BROWN	SANDHILLS 71	19,822,391	0.572459	0.026925	-	-	0.599384	118,812
05-0071	3 SANDHILLS 71	21 CUSTER	SANDHILLS 71	29,174,195	0.572459	0.026925	-	-	0.599384	174,866
05-0071	3 SANDHILLS 71	57 LOGAN	SANDHILLS 71	13,555,949	0.572459	0.026925	-	-	0.599384	81,252
05-0071	3 SANDHILLS 71	58 LOUP	SANDHILLS 71	14,725,695	0.572500	0.026900	-	-	0.599400	88,266
05-0071	3 SANDHILLS 71	86 THOMAS	SANDHILLS 71	64,503,566	0.572459	0.026925	-	-	0.599384	386,625
05-0071			School System Total	506,562,538						3,036,264

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2025 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2025 Total Tax Rate	2025 Tax Excluding Bond ⁽²⁾
06-0001 3	BOONE CENTRAL 1	2 ANTELOPE	BOONE CENTRAL 1	7,838,808	0.306357	0.037013	-	-	0.343370	26,916
06-0001 3	BOONE CENTRAL 1	6 BOONE	BOONE CENTRAL 1	2,169,918,514	0.306357	0.037013	-	-	0.343370	7,450,860
06-0001			School System Total	2,177,757,322						7,477,776
06-0017 3	ST EDWARD 17	6 BOONE	ST EDWARD 17	369,221,289	0.522733	0.018940	-	-	0.541673	1,999,975
06-0017 3	ST EDWARD 17	63 NANCE	ST EDWARD 17	66,653,635	0.522733	0.018940	-	-	0.541673	361,045
06-0017 3	ST EDWARD 17	71 PLATTE	ST EDWARD 17	204,107,526	0.522733	0.018940	-	-	0.541673	1,105,596
06-0017			School System Total	639,982,450						3,466,616
06-0075 3	RIVERSIDE 75	6 BOONE	RIVERSIDE 75	766,775,213	0.405171	0.013517	-	-	0.418688	3,210,400
06-0075 3	RIVERSIDE 75	39 GREELEY	RIVERSIDE 75	375,959,022	0.405171	0.013517	-	-	0.418688	1,574,098
06-0075 3	RIVERSIDE 75	63 NANCE	RIVERSIDE 75	66,200,034	0.405171	0.013517	-	-	0.418688	277,172
06-0075 3	RIVERSIDE 75	92 WHEELER	RIVERSIDE 75	974,465	0.405171	0.013517	-	-	0.418688	4,080
06-0075			School System Total	1,209,908,734						5,065,750
07-0006 3	ALLIANCE 6	7 BOX BUTTE	ALLIANCE 6	1,260,994,991	0.804146	0.069651	-	-	0.873797	11,018,555
07-0006 3	ALLIANCE 6	62 MORRILL	ALLIANCE 6	72,388,525	0.804146	0.069651	-	-	0.873797	632,530
07-0006 3	ALLIANCE 6	81 SHERIDAN	ALLIANCE 6	116,609,024	0.804146	0.069651	-	-	0.873797	1,018,928
07-0006			School System Total	1,449,992,540						12,670,013
07-0010 3	HEMINGFORD 10	7 BOX BUTTE	HEMINGFORD 10	696,034,783	0.697823	0.086697	0.008723	-	0.793243	5,521,256
07-0010 3	HEMINGFORD 10	23 DAWES	HEMINGFORD 10	146,087,837	0.697823	0.086697	0.008723	-	0.793243	1,158,834
07-0010 3	HEMINGFORD 10	81 SHERIDAN	HEMINGFORD 10	26,392,967	0.697823	0.086697	0.008723	-	0.793243	209,361
07-0010			School System Total	868,515,587						6,889,451
08-0051 3	BOYD COUNTY SCH 51	8 BOYD	BOYD COUNTY SCH 51	783,115,379	0.557624	0.022416	-	-	0.580040	4,542,393
08-0051 3	BOYD COUNTY SCH 51	45 HOLT	BOYD COUNTY SCH 51	82,906,303	0.557624	0.022416	-	-	0.580040	480,890
08-0051 3	BOYD COUNTY SCH 51	54 KNOX	BOYD COUNTY SCH 51	35,200,451	0.557624	0.022416	-	-	0.580040	204,177
08-0051			School System Total	901,222,133						5,227,460
09-0010 3	AINSWORTH 10	9 BROWN	AINSWORTH 10	1,131,289,757	0.488920	0.022314	-	-	0.511234	5,783,549
09-0010 3	AINSWORTH 10	75 ROCK	AINSWORTH 10	4,940,975	0.488920	0.022314	-	-	0.511234	25,260
09-0010			School System Total	1,136,230,732						5,808,809
10-0002 3	GIBBON 2	10 BUFFALO	GIBBON 2	722,091,319	0.851511	0.056480	-	-	0.907991	6,556,531
10-0002 3	GIBBON 2	50 KEARNEY	GIBBON 2	82,495,783	0.851511	0.056480	-	-	0.907991	749,055
10-0002			School System Total	804,587,102						7,305,586
10-0007 3	KEARNEY 7	10 BUFFALO	KEARNEY 7	5,389,898,819	0.815116	0.107996	0.022717	-	0.945829	50,979,274
10-0007 3	KEARNEY 7	50 KEARNEY	KEARNEY 7	139,781,383	0.815116	0.107996	0.022717	-	0.945829	1,322,094
10-0007 3	KEARNEY 7	69 PHELPS	KEARNEY 7	34,578,105	0.815116	0.107996	0.022717	-	0.945829	327,050
10-0007			School System Total	5,564,258,307						52,628,419
10-0009 3	ELM CREEK 9	10 BUFFALO	ELM CREEK 9	384,379,624	0.864768	0.055190	-	-	0.919958	3,536,135
10-0009 3	ELM CREEK 9	24 DAWSON	ELM CREEK 9	19,695,748	0.864768	0.055190	-	-	0.919958	181,193
10-0009 3	ELM CREEK 9	69 PHELPS	ELM CREEK 9	142,004,097	0.864768	0.055190	-	-	0.919958	1,306,379
10-0009			School System Total	546,079,469						5,023,706
10-0019 3	SHELTON 19	1 ADAMS	SHELTON 19	3,501,747	0.923743	0.014641	0.016975	-	0.955359	33,454
10-0019 3	SHELTON 19	10 BUFFALO	SHELTON 19	373,211,625	0.923743	0.014641	0.016975	-	0.955359	3,565,514
10-0019 3	SHELTON 19	40 HALL	SHELTON 19	94,518,171	0.923743	0.014641	0.016975	-	0.955359	902,989
10-0019 3	SHELTON 19	50 KEARNEY	SHELTON 19	4,818,219	0.923743	0.014641	0.016975	-	0.955359	46,031
10-0019			School System Total	476,049,762						4,547,988
10-0069 3	RAVENNA 69	10 BUFFALO	RAVENNA 69	717,842,585	0.625643	-	-	-	0.625643	4,491,137
10-0069 3	RAVENNA 69	82 SHERMAN	RAVENNA 69	214,755,345	0.625643	-	-	-	0.625643	1,343,604
10-0069			School System Total	932,597,930						5,834,740
10-0105 3	PLEASANTON 105	10 BUFFALO	PLEASANTON 105	529,517,076	0.792299	0.020303	0.028220	-	0.840822	4,452,300
10-0105 3	PLEASANTON 105	82 SHERMAN	PLEASANTON 105	7,594,427	0.792299	0.020303	0.028220	-	0.840822	63,856
10-0105			School System Total	537,111,503						4,516,155

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		County		2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class	School System Name	Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
10-0119	3 AMHERST 119	10 BUFFALO	AMHERST 119	491,632,777	0.674937	0.008629	-	-	0.683566	3,360,638
10-0119			School System Total	491,632,777						3,360,638
11-0001	3 TEKAMAH-HERMAN 1	11 BURT	TEKAMAH-HERMAN 1	1,001,560,265	0.613998	0.056979	-	-	0.670977	6,720,239
11-0001	3 TEKAMAH-HERMAN 1	89 WASHINGTON	TEKAMAH-HERMAN 1	227,297,973	0.613998	0.056979	-	-	0.670977	1,525,119
11-0001			School System Total	1,228,858,238						8,245,358
11-0014	3 OAKLAND-CRAIG 14	11 BURT	OAKLAND-CRAIG 14	698,111,496	0.724886	0.066492	-	-	0.791378	5,524,701
11-0014	3 OAKLAND-CRAIG 14	20 CUMING	OAKLAND-CRAIG 14	30,318,521	0.724886	0.066492	-	-	0.791378	239,934
11-0014	3 OAKLAND-CRAIG 14	27 DODGE	OAKLAND-CRAIG 14	1,019,471	0.724886	0.066492	-	-	0.791378	8,068
11-0014			School System Total	729,449,488						5,772,703
11-0020	3 LYONS-DECATUR NORTHEAST 20	11 BURT	LYONS-DECATUR NORTHEAST 20	659,952,520	0.623047	-	-	-	0.623047	4,111,814
11-0020	3 LYONS-DECATUR NORTHEAST 20	20 CUMING	LYONS-DECATUR NORTHEAST 20	16,497,239	0.623047	-	-	-	0.623047	102,786
11-0020	3 LYONS-DECATUR NORTHEAST 20	87 THURSTON	LYONS-DECATUR NORTHEAST 20	54,501,815	0.623047	-	-	-	0.623047	339,572
11-0020			School System Total	730,951,574						4,554,172
12-0056	3 DAVID CITY 56	12 BUTLER	DAVID CITY 56	1,838,261,665	0.548577	0.077678	-	-	0.626255	11,512,222
12-0056	3 DAVID CITY 56	71 PLATTE	DAVID CITY 56	9,096	0.548577	0.077678	-	-	0.626255	57
12-0056	3 DAVID CITY 56	78 SAUNDERS	DAVID CITY 56	19,523,888	0.548577	0.077678	-	-	0.626255	122,269
12-0056	3 DAVID CITY 56	80 SEWARD	DAVID CITY 56	819,390	0.548577	0.077648	-	-	0.626225	5,131
12-0056			School System Total	1,858,614,039						11,639,679
12-0502	3 EAST BUTLER 2R	12 BUTLER	EAST BUTLER 2R	741,761,734	0.507249	0.110375	0.017116	-	0.634740	4,708,264
12-0502	3 EAST BUTLER 2R	78 SAUNDERS	EAST BUTLER 2R	450,261,251	0.507249	0.110375	0.017116	-	0.634740	2,857,988
12-0502	3 EAST BUTLER 2R	80 SEWARD	EAST BUTLER 2R	110,974,248	0.507249	0.110375	0.017116	-	0.634740	704,398
12-0502			School System Total	1,302,997,233						8,270,650
13-0001	3 PLATTSMOUTH 1	13 CASS	PLATTSMOUTH 1	1,199,217,959	0.984248	0.065670	0.023991	-	1.073909	12,878,525
13-0001			School System Total	1,199,217,959						12,878,525
13-0022	3 WEEPING WATER 22	13 CASS	WEEPING WATER 22	497,642,469	0.919280	0.002030	0.029027	-	0.950337	4,729,286
13-0022			School System Total	497,642,469						4,729,286
13-0032	3 LOUISVILLE 32	13 CASS	LOUISVILLE 32	780,110,058	0.920000	0.050000	-	-	0.970000	7,567,075
13-0032	3 LOUISVILLE 32	77 SARPY	LOUISVILLE 32	7,703,551	0.920000	0.050000	-	-	0.970000	74,724
13-0032			School System Total	787,813,609						7,641,799
13-0056	3 CONESTOGA 56	13 CASS	CONESTOGA 56	1,108,283,477	0.746530	0.089382	0.027798	-	0.863710	9,572,366
13-0056	3 CONESTOGA 56	66 OTOE	CONESTOGA 56	20,889,578	0.746530	0.089382	0.027798	-	0.863710	180,425
13-0056			School System Total	1,129,173,055						9,752,792
13-0097	3 ELMWOOD-MURDOCK 97	13 CASS	ELMWOOD-MURDOCK 97	625,484,693	0.700002	0.118085	0.005183	-	0.823270	5,149,434
13-0097	3 ELMWOOD-MURDOCK 97	66 OTOE	ELMWOOD-MURDOCK 97	17,615,148	0.700002	0.118085	0.005183	-	0.823270	145,020
13-0097			School System Total	643,099,841						5,294,454
14-0008	3 HARTINGTON-NEWCASTLE 8	14 CEDAR	HARTINGTON-NEWCASTLE 8	1,277,004,120	0.289702	0.090881	-	-	0.380583	4,860,069
14-0008	3 HARTINGTON-NEWCASTLE 8	26 DIXON	HARTINGTON-NEWCASTLE 8	435,385,148	0.289702	0.090881	-	-	0.380583	1,657,005
14-0008			School System Total	1,712,389,268						6,517,074
14-0045	3 RANDOLPH 45	14 CEDAR	RANDOLPH 45	586,174,474	0.315815	0.002751	-	-	0.318566	1,867,355
14-0045	3 RANDOLPH 45	70 PIERCE	RANDOLPH 45	265,358,536	0.315815	0.002751	-	-	0.318566	845,343
14-0045	3 RANDOLPH 45	90 WAYNE	RANDOLPH 45	250,003,883	0.315815	0.002751	-	-	0.318566	796,428
14-0045			School System Total	1,101,536,893						3,509,126
14-0054	3 LAUREL-CONCORD-COLERIDGE 54	14 CEDAR	LAUREL-CONCORD-COLERIDGE 54	1,232,636,282	0.466395	0.080318	-	-	0.546713	6,738,990
14-0054	3 LAUREL-CONCORD-COLERIDGE 54	26 DIXON	LAUREL-CONCORD-COLERIDGE 54	299,497,045	0.466395	0.080318	-	-	0.546713	1,637,391
14-0054	3 LAUREL-CONCORD-COLERIDGE 54	90 WAYNE	LAUREL-CONCORD-COLERIDGE 54	40,774,245	0.466395	0.080318	-	-	0.546713	222,918
14-0054			School System Total	1,572,907,572						8,599,299
14-0101	3 WYNOT 101	14 CEDAR	WYNOT 101	277,517,992	0.745662	0.031122	-	-	0.776784	2,155,719
14-0101	3 WYNOT 101	26 DIXON	WYNOT 101	3,593,350	0.745662	0.031122	-	-	0.776784	27,913
14-0101			School System Total	281,111,342						2,183,632

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		County		2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class	School System Name	Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
15-0010	3 CHASE COUNTY SCHOOLS 10	15 CHASE	CHASE COUNTY SCHOOLS 10	1,612,312,032	0.483515	0.029793	-	-	0.513308	8,276,126
15-0010	3 CHASE COUNTY SCHOOLS 10	29 DUNDY	CHASE COUNTY SCHOOLS 10	81,980,795	0.483515	0.029793	-	-	0.513308	420,815
15-0010			School System Total	1,694,292,827						8,696,941
15-0536	3 WAUNETA-PALISADE 536	15 CHASE	WAUNETA-PALISADE 536	164,712,394	0.685642	0.111070	0.013672	-	0.810384	1,334,803
15-0536	3 WAUNETA-PALISADE 536	29 DUNDY	WAUNETA-PALISADE 536	89,026,546	0.685642	0.111070	0.013672	-	0.810384	721,458
15-0536	3 WAUNETA-PALISADE 536	43 HAYES	WAUNETA-PALISADE 536	163,077,081	0.685642	0.111070	0.013672	-	0.810384	1,321,553
15-0536	3 WAUNETA-PALISADE 536	44 HITCHCOCK	WAUNETA-PALISADE 536	106,931,762	0.685642	0.111070	0.013672	-	0.810384	866,560
15-0536			School System Total	523,747,783						4,244,374
16-0006	3 VALENTINE HIGH 6	9 BROWN	VALENTINE HIGH 6	1,922,484	0.455357	0.008622	-	-	0.463979	8,920
16-0006	3 VALENTINE HIGH 6	16 CHERRY	VALENTINE HIGH 6	1,912,090,148	0.455357	0.008622	-	-	0.463979	8,871,750
16-0006			School System Total	1,914,012,632						8,880,670
16-0030	3 CODY-KILGORE 30	16 CHERRY	CODY-KILGORE 30	270,239,076	0.681488	0.025175	-	-	0.706663	1,909,685
16-0030			School System Total	270,239,076						1,909,685
17-0001	3 SIDNEY 1	17 CHEYENNE	SIDNEY 1	820,611,232	1.042115	-	-	-	1.042115	8,551,726
17-0001			School System Total	820,611,232						8,551,726
17-0003	3 LEYTON 3	17 CHEYENNE	LEYTON 3	382,263,722	0.854875	0.008250	-	-	0.863125	3,299,420
17-0003	3 LEYTON 3	62 MORRILL	LEYTON 3	107,500,025	0.854875	0.008250	-	-	0.863125	927,861
17-0003			School System Total	489,763,747						4,227,281
17-0009	3 POTTER-DIX 9	4 BANNER	POTTER-DIX 9	3,761,429	0.761344	0.016241	-	-	0.777585	29,248
17-0009	3 POTTER-DIX 9	17 CHEYENNE	POTTER-DIX 9	240,707,018	0.761344	0.016241	-	-	0.777585	1,871,706
17-0009	3 POTTER-DIX 9	53 KIMBALL	POTTER-DIX 9	159,787,218	0.761344	0.016241	-	-	0.777585	1,242,484
17-0009			School System Total	404,255,665						3,143,438
18-0002	3 SUTTON 2	18 CLAY	SUTTON 2	735,943,141	0.539330	0.048632	-	-	0.587962	4,327,072
18-0002	3 SUTTON 2	30 FILLMORE	SUTTON 2	233,345,585	0.539330	0.048632	-	-	0.587962	1,371,985
18-0002	3 SUTTON 2	41 HAMILTON	SUTTON 2	38,211,877	0.539330	0.048632	-	-	0.587962	224,672
18-0002	3 SUTTON 2	93 YORK	SUTTON 2	20,618,851	0.539330	0.048632	-	-	0.587962	121,231
18-0002			School System Total	1,028,119,454						6,044,960
18-0011	3 HARVARD 11	18 CLAY	HARVARD 11	461,717,549	0.750412	0.004032	-	-	0.754444	3,483,404
18-0011	3 HARVARD 11	41 HAMILTON	HARVARD 11	39,603,040	0.750412	0.004032	-	-	0.754444	298,783
18-0011			School System Total	501,320,589						3,782,187
18-0501	3 SANDY CREEK 1C	1 ADAMS	SANDY CREEK 1C	17,316,906	0.491952	0.086704	0.029973	-	0.608629	105,396
18-0501	3 SANDY CREEK 1C	18 CLAY	SANDY CREEK 1C	1,261,506,899	0.491952	0.086704	0.029973	-	0.608629	7,677,906
18-0501	3 SANDY CREEK 1C	65 NUCKOLLS	SANDY CREEK 1C	73,445,637	0.491952	0.086704	0.029973	-	0.608629	447,012
18-0501			School System Total	1,352,269,442						8,230,314
19-0039	3 LEIGH 39	19 COLFAX	LEIGH 39	203,672,030	0.604524	0.056629	-	-	0.661153	1,346,586
19-0039	3 LEIGH 39	71 PLATTE	LEIGH 39	272,391,753	0.604524	0.056629	-	-	0.661153	1,800,928
19-0039	3 LEIGH 39	84 STANTON	LEIGH 39	148,226,192	0.604524	0.056629	-	-	0.661153	980,003
19-0039			School System Total	624,289,975						4,127,517
19-0058	3 CLARKSON 58	19 COLFAX	CLARKSON 58	344,206,622	0.520700	0.050000	-	-	0.570700	1,964,390
19-0058	3 CLARKSON 58	71 PLATTE	CLARKSON 58	2,518,039	0.520700	0.050000	-	-	0.570700	14,370
19-0058	3 CLARKSON 58	84 STANTON	CLARKSON 58	246,017,234	0.520700	0.050000	-	-	0.570700	1,404,022
19-0058			School System Total	592,741,895						3,382,782
19-0070	3 HOWELLS-DODGE 70	19 COLFAX	HOWELLS-DODGE 70	370,444,020	0.420102	0.048394	-	-	0.468496	1,735,518
19-0070	3 HOWELLS-DODGE 70	20 CUMING	HOWELLS-DODGE 70	262,492,016	0.420102	0.048394	-	-	0.468496	1,229,766
19-0070	3 HOWELLS-DODGE 70	27 DODGE	HOWELLS-DODGE 70	300,819,909	0.420102	0.048394	-	-	0.468496	1,409,329
19-0070	3 HOWELLS-DODGE 70	84 STANTON	HOWELLS-DODGE 70	106,683,617	0.420102	0.048394	-	-	0.468496	499,809
19-0070			School System Total	1,040,439,562						4,874,423

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		County		2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class	School System Name	Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
19-0123	3 SCHUYLER CENTRAL HIGH 123	12 BUTLER	SCHUYLER CENTRAL HIGH 123	187,985,307	0.910000	0.007411	0.020435	-	0.937846	1,763,015
19-0123	3 SCHUYLER CENTRAL HIGH 123	19 COLFAX	SCHUYLER CENTRAL HIGH 123	1,788,469,006	0.910000	0.007411	0.020435	-	0.937846	16,773,105
19-0123	3 SCHUYLER CENTRAL HIGH 123	78 SAUNDERS	SCHUYLER CENTRAL HIGH 123	748,825	0.910000	0.007411	0.020435	-	0.937846	7,023
19-0123			School System Total	1,977,203,138						18,543,143
20-0001	3 WEST POINT 1	20 CUMING	WEST POINT 1	1,982,952,835	0.463131	0.027808	-	-	0.490939	9,735,104
20-0001	3 WEST POINT 1	27 DODGE	WEST POINT 1	1,376,239	0.463131	0.027808	-	-	0.490939	6,756
20-0001			School System Total	1,984,329,074						9,741,861
20-0020	3 BANCROFT-ROSALIE 20	11 BURT	BANCROFT-ROSALIE 20	35,119,118	0.445387	0.009733	-	-	0.455120	159,834
20-0020	3 BANCROFT-ROSALIE 20	20 CUMING	BANCROFT-ROSALIE 20	368,577,896	0.445387	0.009733	-	-	0.455120	1,677,474
20-0020	3 BANCROFT-ROSALIE 20	87 THURSTON	BANCROFT-ROSALIE 20	208,673,233	0.445387	0.009733	-	-	0.455120	949,715
20-0020			School System Total	612,370,247						2,787,023
20-0030	3 WISNER-PILGER 30	20 CUMING	WISNER-PILGER 30	913,842,437	0.448199	0.018538	-	-	0.466737	4,265,247
20-0030	3 WISNER-PILGER 30	84 STANTON	WISNER-PILGER 30	399,547,090	0.448199	0.018538	-	-	0.466737	1,864,837
20-0030	3 WISNER-PILGER 30	90 WAYNE	WISNER-PILGER 30	34,747,553	0.448199	0.018538	-	-	0.466737	162,180
20-0030			School System Total	1,348,137,080						6,292,264
21-0015	3 ANSELMO-MERNA 15	5 BLAINE	ANSELMO-MERNA 15	15,605,860	0.498069	0.014289	-	-	0.512358	79,958
21-0015	3 ANSELMO-MERNA 15	21 CUSTER	ANSELMO-MERNA 15	691,383,513	0.498069	0.014289	-	-	0.512358	3,542,365
21-0015			School System Total	706,989,373						3,622,324
21-0025	3 BROKEN BOW 25	21 CUSTER	BROKEN BOW 25	1,091,202,794	0.662669	0.031749	-	-	0.694418	7,577,520
21-0025			School System Total	1,091,202,794						7,577,520
21-0044	3 ANSLEY 44	10 BUFFALO	ANSLEY 44	6,472,120	0.775678	0.024542	0.020861	-	0.821081	53,141
21-0044	3 ANSLEY 44	21 CUSTER	ANSLEY 44	405,104,999	0.775678	0.024542	0.020861	-	0.821081	3,326,246
21-0044			School System Total	411,577,119						3,379,387
21-0084	3 SARGENT 84	5 BLAINE	SARGENT 84	642,613	0.710673	0.058627	0.029501	-	0.798801	5,133
21-0084	3 SARGENT 84	21 CUSTER	SARGENT 84	410,074,717	0.710673	0.058627	0.029501	-	0.798801	3,275,687
21-0084	3 SARGENT 84	58 LOUP	SARGENT 84	155,970	0.710700	0.058600	0.029500	-	0.798800	1,246
21-0084			School System Total	410,873,300						3,282,066
21-0089	3 ARNOLD 89	21 CUSTER	ARNOLD 89	354,842,748	0.598859	0.072822	-	-	0.671681	2,383,416
21-0089	3 ARNOLD 89	56 LINCOLN	ARNOLD 89	84,412,263	0.598859	0.072822	-	-	0.671681	566,981
21-0089	3 ARNOLD 89	57 LOGAN	ARNOLD 89	80,892,631	0.598859	0.072822	-	-	0.671681	543,341
21-0089			School System Total	520,147,642						3,493,739
21-0180	3 CALLAWAY 180	21 CUSTER	CALLAWAY 180	520,403,550	0.666397	0.028298	-	-	0.694695	3,615,224
21-0180	3 CALLAWAY 180	24 DAWSON	CALLAWAY 180	9,675,259	0.666397	0.028298	-	-	0.694695	67,214
21-0180			School System Total	530,078,809						3,682,438
22-0011	3 SO SIOUX CITY 11	22 DAKOTA	SO SIOUX CITY 11	1,717,763,296	0.720230	0.140000	-	-	0.860230	14,776,735
22-0011			School System Total	1,717,763,296						14,776,735
22-0031	3 HOMER 31	22 DAKOTA	HOMER 31	618,408,333	0.509459	0.064841	-	-	0.574300	3,551,524
22-0031	3 HOMER 31	87 THURSTON	HOMER 31	3,520,326	0.509459	0.064841	-	-	0.574300	20,217
22-0031			School System Total	621,928,659						3,571,742
23-0002	3 CHADRON 2	23 DAWES	CHADRON 2	746,894,848	0.941320	0.019884	-	-	0.961204	7,179,199
23-0002	3 CHADRON 2	81 SHERIDAN	CHADRON 2	15,362,150	0.941320	0.019884	-	-	0.961204	147,662
23-0002			School System Total	762,256,998						7,326,861
23-0071	3 CRAWFORD 71	23 DAWES	CRAWFORD 71	314,375,424	0.960964	0.086487	0.041642	-	1.089093	3,423,847
23-0071	3 CRAWFORD 71	83 SIOUX	CRAWFORD 71	1,100,583	0.960964	0.086487	0.041642	-	1.089093	11,986
23-0071			School System Total	315,476,007						3,435,833
24-0001	3 LEXINGTON 1	24 DAWSON	LEXINGTON 1	1,477,029,996	0.827377	0.050000	-	-	0.877377	12,959,140
24-0001	3 LEXINGTON 1	37 GOSPER	LEXINGTON 1	58,516,718	0.827377	0.050000	-	-	0.877377	513,413
24-0001			School System Total	1,535,546,714						13,472,553

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		County		2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class	School System Name	Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
24-0004	3 OVERTON 4	24 DAWSON	OVERTON 4	427,959,757	0.737108	0.042344	-	-	0.779452	3,335,745
24-0004	3 OVERTON 4	69 PHELPS	OVERTON 4	49,068,192	0.737108	0.042344	-	-	0.779452	382,463
24-0004			School System Total	477,027,949						3,718,208
24-0011	3 COZAD 11	21 CUSTER	COZAD 11	9,446,275	0.872046	0.210885	0.024903	-	1.107834	104,649
24-0011	3 COZAD 11	24 DAWSON	COZAD 11	1,127,280,114	0.872046	0.035131	0.024903	-	0.932080	10,507,164
24-0011			School System Total	1,136,726,389						10,611,813
24-0020	3 GOTHENBURG 20	21 CUSTER	GOTHENBURG 20	98,739,725	0.899239	0.037180	0.030000	-	0.966419	954,241
24-0020	3 GOTHENBURG 20	24 DAWSON	GOTHENBURG 20	929,498,709	0.899239	0.037180	0.030000	-	0.966419	8,982,862
24-0020	3 GOTHENBURG 20	56 LINCOLN	GOTHENBURG 20	139,959,940	0.899239	0.037180	0.030000	-	0.966419	1,352,599
24-0020			School System Total	1,168,198,374						11,289,702
24-0101	3 SUMNER-EDDYVILLE-MILLER 101	10 BUFFALO	SUMNER-EDDYVILLE-MILLER 101	109,145,204	0.751688	0.120888	-	-	0.872576	952,376
24-0101	3 SUMNER-EDDYVILLE-MILLER 101	21 CUSTER	SUMNER-EDDYVILLE-MILLER 101	66,295,077	0.080592	0.751688	-	-	0.832280	551,762
24-0101	3 SUMNER-EDDYVILLE-MILLER 101	24 DAWSON	SUMNER-EDDYVILLE-MILLER 101	327,557,496	0.751688	0.120888	-	-	0.872576	2,858,192
24-0101			School System Total	502,997,777						4,362,329
25-0025	3 CREEK VALLEY 25	17 CHEYENNE	CREEK VALLEY 25	191,094,386	0.662195	0.024203	-	-	0.686398	1,311,671
25-0025	3 CREEK VALLEY 25	25 DEUEL	CREEK VALLEY 25	319,083,022	0.662195	0.024203	-	-	0.686398	2,190,183
25-0025	3 CREEK VALLEY 25	35 GARDEN	CREEK VALLEY 25	42,874,617	0.662195	0.024203	-	-	0.686398	294,291
25-0025			School System Total	553,052,025						3,796,146
25-0095	3 SOUTH PLATTE 95	25 DEUEL	SOUTH PLATTE 95	195,012,497	0.561600	0.015000	-	-	0.576600	1,124,444
25-0095	3 SOUTH PLATTE 95	35 GARDEN	SOUTH PLATTE 95	2,163,341	0.561600	0.015000	-	-	0.576600	12,474
25-0095	3 SOUTH PLATTE 95	51 KEITH	SOUTH PLATTE 95	372,877,732	0.561600	0.015000	-	-	0.576600	2,150,017
25-0095	3 SOUTH PLATTE 95	68 PERKINS	SOUTH PLATTE 95	48,643,210	0.561600	0.015000	-	-	0.576600	280,477
25-0095			School System Total	618,696,780						3,567,412
26-0001	3 PONCA 1	22 DAKOTA	PONCA 1	302,254,984	0.756760	0.043787	-	-	0.800547	2,419,696
26-0001	3 PONCA 1	26 DIXON	PONCA 1	389,732,253	0.756760	0.043787	-	-	0.800547	3,119,994
26-0001			School System Total	691,987,237						5,539,690
26-0070	3 ALLEN 70	22 DAKOTA	ALLEN 70	28,026,453	0.502608	0.011167	-	-	0.513775	143,993
26-0070	3 ALLEN 70	26 DIXON	ALLEN 70	509,273,910	0.502608	0.011167	-	-	0.513775	2,616,525
26-0070			School System Total	537,300,363						2,760,518
26-0561	3 EMERSON-HUBBARD 561	22 DAKOTA	EMERSON-HUBBARD 561	372,037,319	0.513188	0.014426	-	-	0.527614	1,962,924
26-0561	3 EMERSON-HUBBARD 561	26 DIXON	EMERSON-HUBBARD 561	177,576,068	0.513188	0.014426	-	-	0.527614	936,917
26-0561	3 EMERSON-HUBBARD 561	87 THURSTON	EMERSON-HUBBARD 561	150,573,174	0.513188	0.014426	-	-	0.527614	794,446
26-0561			School System Total	700,186,561						3,694,287
27-0001	3 FREMONT 1	27 DODGE	FREMONT 1	3,647,629,209	0.890128	-	-	-	0.890128	32,468,570
27-0001	3 FREMONT 1	28 DOUGLAS	FREMONT 1	58,428,205	0.890130	-	-	-	0.890130	520,087
27-0001	3 FREMONT 1	78 SAUNDERS	FREMONT 1	422,392,397	0.890128	-	-	-	0.890128	3,759,833
27-0001			School System Total	4,128,449,811						36,748,490
27-0062	3 SCRIBNER-SNYDER 62	20 CUMING	SCRIBNER-SNYDER 62	8,787,427	0.453167	0.122211	-	-	0.575378	50,561
27-0062	3 SCRIBNER-SNYDER 62	27 DODGE	SCRIBNER-SNYDER 62	673,715,700	0.453167	0.122211	-	-	0.575378	3,876,412
27-0062			School System Total	682,503,127						3,926,973
27-0594	3 LOGAN VIEW 594	11 BURT	LOGAN VIEW 594	86,554,874	0.542696	0.084486	-	-	0.627182	542,857
27-0594	3 LOGAN VIEW 594	20 CUMING	LOGAN VIEW 594	16,022,650	0.542696	0.084486	-	-	0.627182	100,491
27-0594	3 LOGAN VIEW 594	27 DODGE	LOGAN VIEW 594	903,955,441	0.542696	0.084486	-	-	0.627182	5,669,445
27-0594	3 LOGAN VIEW 594	89 WASHINGTON	LOGAN VIEW 594	188,388,220	0.542696	0.084486	-	-	0.627182	1,181,538
27-0594			School System Total	1,194,921,185						7,494,331
27-0595	3 NORTH BEND CENTRAL 595	19 COLFAX	NORTH BEND CENTRAL 595	6,398,742	0.492898	0.010199	0.024336	-	0.527433	33,749
27-0595	3 NORTH BEND CENTRAL 595	27 DODGE	NORTH BEND CENTRAL 595	1,085,514,240	0.492898	0.010199	0.024336	-	0.527433	5,725,360
27-0595	3 NORTH BEND CENTRAL 595	78 SAUNDERS	NORTH BEND CENTRAL 595	388,775,999	0.492898	0.010199	0.024336	-	0.527433	2,050,533
27-0595			School System Total	1,480,688,981						7,809,642

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2025 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2025 Total Tax Rate	2025 Tax Excluding Bond ⁽²⁾
28-0001 5	OMAHA 1	28 DOUGLAS	OMAHA 1	34,884,142,075	0.929210	0.030000	0.010920	-	0.970130	338,421,698
28-0001 5	OMAHA 1	77 SARPY	OMAHA 1	1,556,775,600	0.929211	0.030000	0.010923	-	0.970134	15,102,808
28-0001			School System Total	36,440,917,675						353,524,505
28-0010 3	ELKHORN 10	28 DOUGLAS	ELKHORN 10	11,922,106,795	0.693390	0.001520	-	-	0.694910	82,847,988
28-0010			School System Total	11,922,106,795						82,847,988
28-0015 3	DOUGLAS CO. WEST COMMUNITY 15	28 DOUGLAS	DOUGLAS CO. WEST COMM. 15	1,936,908,755	0.569250	0.096530	0.030300	-	0.696080	13,482,450
28-0015			School System Total	1,936,908,755						13,482,450
28-0017 3	MILLARD 17	28 DOUGLAS	MILLARD 17	13,837,392,665	0.945000	0.030000	-	-	0.975000	134,914,570
28-0017 3	MILLARD 17	77 SARPY	MILLARD 17	3,374,180,838	0.945000	0.030000	-	-	0.975000	32,898,263
28-0017			School System Total	17,211,573,503						167,812,833
28-0054 3	RALSTON 54	28 DOUGLAS	RALSTON 54	2,633,749,125	0.927660	0.009680	-	-	0.937340	24,687,183
28-0054			School System Total	2,633,749,125						24,687,183
28-0059 3	BENNINGTON 59	28 DOUGLAS	BENNINGTON 59	3,012,993,005	0.975000	0.025000	-	-	1.000000	30,129,941
28-0059 3	BENNINGTON 59	89 WASHINGTON	BENNINGTON 59	85,364,285	0.975000	0.025000	-	-	1.000000	853,644
28-0059			School System Total	3,098,357,290						30,983,585
28-0066 3	WESTSIDE 66	28 DOUGLAS	WESTSIDE 66	5,205,696,555	0.792770	0.062550	-	-	0.855320	44,525,376
28-0066			School System Total	5,205,696,555						44,525,376
29-0117 3	DUNDY CO 117	29 DUNDY	DUNDY CO 117	913,889,643	0.471088	0.062141	-	-	0.533229	4,873,136
29-0117 3	DUNDY CO 117	43 HAYES	DUNDY CO 117	1,564,970	0.471088	0.062141	-	-	0.533229	8,345
29-0117 3	DUNDY CO 117	44 HITCHCOCK	DUNDY CO 117	279,286,091	0.471088	0.062141	-	-	0.533229	1,489,238
29-0117			School System Total	1,194,740,704						6,370,719
30-0001 3	EXETER-MILLIGAN 1	30 FILLMORE	EXETER-MILLIGAN-FRIEND 90	593,517,897	0.523981	0.029973	-	-	0.553954	3,287,821
30-0001 3	EXETER-MILLIGAN 1	76 SALINE	EXETER-MILLIGAN-FRIEND 90	599,739,981	0.523981	0.029973	-	-	0.553954	3,322,288
30-0001 3	EXETER-MILLIGAN 1	80 SEWARD	EXETER-MILLIGAN-FRIEND 90	101,438,814	0.523981	0.085000	-	-	0.608981	617,743
30-0001 3	EXETER-MILLIGAN 1	93 YORK	EXETER-MILLIGAN-FRIEND 90	154,384,178	0.523981	0.029973	-	-	0.553954	855,217
30-0001			School System Total	1,449,080,870						8,083,069
30-0025 3	FILLMORE CO. DIST 25	30 FILLMORE	FILLMORE CENTRAL 25	1,401,054,650	0.483621	0.029920	0.015140	-	0.528681	7,407,118
30-0025			School System Total	1,401,054,650						7,407,118
30-0054 3	SHICKLEY 54	18 CLAY	SHICKLEY 54	110,269,439	0.637000	0.066000	0.037000	-	0.740000	815,995
30-0054 3	SHICKLEY 54	30 FILLMORE	SHICKLEY 54	485,238,334	0.637000	0.066000	0.037000	-	0.740000	3,590,767
30-0054 3	SHICKLEY 54	85 THAYER	SHICKLEY 54	20,545,087	0.637000	0.066000	0.037000	-	0.740000	152,034
30-0054			School System Total	616,052,860						4,558,796
31-0506 3	FRANKLIN R6	31 FRANKLIN	FRANKLIN R6	536,579,536	0.792541	0.030303	-	-	0.822844	4,415,222
31-0506 3	FRANKLIN R6	42 HARLAN	FRANKLIN R6	17,429,578	0.792541	0.030303	-	-	0.822844	143,418
31-0506			School System Total	554,009,114						4,558,640
32-0046 3	MAYWOOD 46	32 FRONTIER	MAYWOOD 46	229,028,954	0.815333	0.009999	-	-	0.825332	1,890,249
32-0046 3	MAYWOOD 46	43 HAYES	MAYWOOD 46	316,262	0.815333	0.009999	-	-	0.825332	2,610
32-0046 3	MAYWOOD 46	56 LINCOLN	MAYWOOD 46	222,023,742	0.815333	0.009999	-	-	0.825332	1,832,433
32-0046			School System Total	451,368,958						3,725,292
32-0095 3	EUSTIS-FARNAM 95	24 DAWSON	EUSTIS-FARNAM 95	165,866,125	0.650753	0.086767	0.008677	-	0.746197	1,237,690
32-0095 3	EUSTIS-FARNAM 95	32 FRONTIER	EUSTIS-FARNAM 95	322,647,167	0.650753	0.086767	0.008677	-	0.746197	2,407,583
32-0095 3	EUSTIS-FARNAM 95	37 GOSPER	EUSTIS-FARNAM 95	33,937,722	0.650753	0.086767	0.008677	-	0.746197	253,243
32-0095 3	EUSTIS-FARNAM 95	56 LINCOLN	EUSTIS-FARNAM 95	59,634,411	0.650753	0.086767	0.008677	-	0.746197	444,990
32-0095			School System Total	582,085,425						4,343,506
32-0125 3	MEDICINE VALLEY 125	32 FRONTIER	MEDICINE VALLEY 125	307,387,125	1.030704	0.019296	-	-	1.050000	3,227,565
32-0125 3	MEDICINE VALLEY 125	56 LINCOLN	MEDICINE VALLEY 125	85,182,705	1.030704	0.019296	-	-	1.050000	894,418
32-0125			School System Total	392,569,830						4,121,983

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		County		2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class	School System Name	Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
33-0018	3 ARAPAHOE 18	32 FRONTIER	ARAPAHOE 18	15,621,686	0.613755	0.038061	-	-	0.651816	101,825
33-0018	3 ARAPAHOE 18	33 FURNAS	ARAPAHOE 18	427,642,400	0.613755	0.038061	-	-	0.651816	2,787,447
33-0018	3 ARAPAHOE 18	37 GOSPER	ARAPAHOE 18	226,242,224	0.613755	0.038061	-	-	0.651816	1,474,685
33-0018			School System Total	669,506,310						4,363,957
33-0021	3 CAMBRIDGE 21	32 FRONTIER	CAMBRIDGE 21	150,282,283	0.765734	0.043337	0.007119	-	0.816190	1,226,589
33-0021	3 CAMBRIDGE 21	33 FURNAS	CAMBRIDGE 21	287,960,767	0.765734	0.043337	0.007119	-	0.816190	2,350,311
33-0021	3 CAMBRIDGE 21	37 GOSPER	CAMBRIDGE 21	3,437,254	0.765734	0.043337	0.007119	-	0.816190	28,055
33-0021	3 CAMBRIDGE 21	73 RED WILLOW	CAMBRIDGE 21	44,302,900	0.765734	0.043337	0.007119	-	0.816190	361,596
33-0021			School System Total	485,983,204						3,966,551
33-0540	3 SOUTHERN VALLEY 540	33 FURNAS	SOUTHERN VALLEY 540	561,286,975	0.601589	0.020436	-	-	0.622025	3,491,353
33-0540	3 SOUTHERN VALLEY 540	37 GOSPER	SOUTHERN VALLEY 540	14,496,314	0.601589	0.020436	-	-	0.622025	90,171
33-0540	3 SOUTHERN VALLEY 540	42 HARLAN	SOUTHERN VALLEY 540	550,438,263	0.601589	0.020436	-	-	0.622025	3,423,864
33-0540			School System Total	1,126,221,552						7,005,387
34-0001	3 SOUTHERN 1	34 GAGE	SOUTHERN 1	602,669,607	0.842112	0.140000	0.030000	-	1.012112	6,099,700
34-0001	3 SOUTHERN 1	67 PAWNEE	SOUTHERN 1	1,737,665	0.842112	0.140000	0.030000	-	1.012112	17,587
34-0001			School System Total	604,407,272						6,117,288
34-0015	3 BEATRICE 15	34 GAGE	BEATRICE 15	1,903,261,636	0.771404	0.116750	0.024411	-	0.912565	17,368,526
34-0015			School System Total	1,903,261,636						17,368,526
34-0034	3 FREEMAN 34	34 GAGE	FREEMAN 34	809,018,333	0.527652	0.058993	-	-	0.586645	4,746,072
34-0034	3 FREEMAN 34	49 JOHNSON	FREEMAN 34	37,032,293	0.527652	0.058993	-	-	0.586645	217,248
34-0034	3 FREEMAN 34	55 LANCASTER	FREEMAN 34	4,037,340	0.527652	0.058993	-	-	0.586645	23,685
34-0034	3 FREEMAN 34	66 OTOE	FREEMAN 34	5,901,353	0.527652	0.058993	-	-	0.586645	34,620
34-0034			School System Total	855,989,319						5,021,625
34-0100	3 DILLER-ODELL 100	34 GAGE	DILLER-ODELL 100	471,848,891	0.496191	0.057920	-	-	0.554111	2,614,570
34-0100	3 DILLER-ODELL 100	48 JEFFERSON	DILLER-ODELL 100	343,604,932	0.496191	0.057920	-	-	0.554111	1,903,956
34-0100	3 DILLER-ODELL 100	67 PAWNEE	DILLER-ODELL 100	722,910	0.496191	0.057920	-	-	0.554111	4,006
34-0100			School System Total	816,176,733						4,522,532
35-0001	3 GARDEN CO HIGH 1	35 GARDEN	GARDEN CO HIGH 1	882,942,116	0.360311	0.009953	-	-	0.370264	3,269,225
35-0001	3 GARDEN CO HIGH 1	51 KEITH	GARDEN CO HIGH 1	11,805,137	0.360311	0.009953	-	-	0.370264	43,710
35-0001	3 GARDEN CO HIGH 1	62 MORRILL	GARDEN CO HIGH 1	121,052,139	0.360311	0.009953	-	-	0.370264	448,213
35-0001			School System Total	1,015,799,392						3,761,149
36-0100	3 BURWELL HIGH 100	36 GARFIELD	BURWELL HIGH 100	578,516,222	0.747330	0.038818	0.007764	-	0.793912	4,592,910
36-0100	3 BURWELL HIGH 100	45 HOLT	BURWELL HIGH 100	22,267,477	0.747330	0.038818	0.007764	-	0.793912	176,784
36-0100	3 BURWELL HIGH 100	88 VALLEY	BURWELL HIGH 100	49,902,621	0.747330	0.038818	0.007764	-	0.793912	396,184
36-0100			School System Total	650,686,320						5,165,877
37-0030	3 ELWOOD 30	24 DAWSON	ELWOOD 30	270,640,090	0.400080	0.060878	-	-	0.460958	1,247,539
37-0030	3 ELWOOD 30	32 FRONTIER	ELWOOD 30	20,103,397	0.400080	0.060878	-	-	0.460958	92,668
37-0030	3 ELWOOD 30	37 GOSPER	ELWOOD 30	572,407,282	0.400080	0.060878	-	-	0.460958	2,638,562
37-0030			School System Total	863,150,769						3,978,769
38-0011	3 HYANNIS HIGH 11	16 CHERRY	HYANNIS 11	215,396,164	0.324361	0.019391	-	-	0.343752	740,432
38-0011	3 HYANNIS HIGH 11	38 GRANT	HYANNIS 11	434,376,625	0.324361	0.019391	-	-	0.343752	1,493,183
38-0011	3 HYANNIS HIGH 11	81 SHERIDAN	HYANNIS 11	183,669,359	0.324361	0.019391	-	-	0.343752	631,369
38-0011			School System Total	833,442,148						2,864,983

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		County		2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class	School System Name	Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
39-0060	3 CENTRAL VALLEY 60	6 BOONE	CENTRAL VALLEY 60	6,821,665	0.637512	0.020000	-	-	0.657512	44,853
39-0060	3 CENTRAL VALLEY 60	39 GREELEY	CENTRAL VALLEY 60	910,433,291	0.637512	0.020000	-	-	0.657512	5,986,216
39-0060	3 CENTRAL VALLEY 60	47 HOWARD	CENTRAL VALLEY 60	62,861,062	0.637512	0.020000	-	-	0.657512	413,320
39-0060	3 CENTRAL VALLEY 60	63 NANCE	CENTRAL VALLEY 60	29,731,816	0.637512	0.020000	-	-	0.657512	195,490
39-0060	3 CENTRAL VALLEY 60	82 SHERMAN	CENTRAL VALLEY 60	19,966,711	0.637512	0.020000	-	-	0.657512	131,284
39-0060	3 CENTRAL VALLEY 60	88 VALLEY	CENTRAL VALLEY 60	110,183,813	0.637512	0.020000	-	-	0.657512	724,473
39-0060			School System Total	1,139,998,358						7,495,636
40-0002	3 GRAND ISLAND 2	40 HALL	GRAND ISLAND 2	5,246,894,128	0.788034	0.140000	0.020000	-	0.948034	49,742,397
40-0002	3 GRAND ISLAND 2	61 MERRICK	GRAND ISLAND 2	532,589	0.788034	0.140000	0.020000	-	0.948034	5,049
40-0002			School System Total	5,247,426,717						49,747,447
40-0082	3 NORTHWEST HIGH 82	40 HALL	NORTHWEST HIGH 82	824,843,424	0.492919	0.018961	-	-	0.511880	4,222,214
40-0082	3 NORTHWEST HIGH 82	47 HOWARD	NORTHWEST HIGH 82	223,913,479	0.492919	0.018961	-	-	0.511880	1,146,170
40-0082	3 NORTHWEST HIGH 82	61 MERRICK	NORTHWEST HIGH 82	310,025,618	0.492919	0.018961	-	-	0.511880	1,586,962
40-0082			School System Total	1,358,782,521						6,955,347
40-0083	3 WOOD RIVER HIGH 83	40 HALL	WOOD RIVER HIGH 83	1,004,552,696	0.774041	0.049257	0.030000	-	0.853298	8,571,837
40-0083			School System Total	1,004,552,696						8,571,837
40-0126	3 DONIPHAN-TRUMBULL 126	1 ADAMS	DONIPHAN-TRUMBULL 126	109,956,948	0.725856	0.050538	-	-	0.776394	853,699
40-0126	3 DONIPHAN-TRUMBULL 126	18 CLAY	DONIPHAN-TRUMBULL 126	150,294,497	0.725856	0.050538	-	-	0.776394	1,166,879
40-0126	3 DONIPHAN-TRUMBULL 126	40 HALL	DONIPHAN-TRUMBULL 126	571,712,124	0.725856	0.050538	-	-	0.776394	4,438,743
40-0126	3 DONIPHAN-TRUMBULL 126	41 HAMILTON	DONIPHAN-TRUMBULL 126	89,112,912	0.725856	0.050538	-	-	0.776394	691,868
40-0126			School System Total	921,076,481						7,151,189
41-0002	3 GILTNER 2	41 HAMILTON	GILTNER 2	474,161,499	0.596481	0.048997	-	-	0.645478	3,060,611
41-0002			School System Total	474,161,499						3,060,611
41-0091	3 HAMPTON 91	41 HAMILTON	HAMPTON 91	458,512,269	0.553332	0.015080	0.021922	-	0.590334	2,706,757
41-0091	3 HAMPTON 91	93 YORK	HAMPTON 91	12,087,021	0.553332	0.015080	0.021922	-	0.590334	71,354
41-0091			School System Total	470,599,290						2,778,111
41-0504	3 AURORA 4R	40 HALL	AURORA 4R	1,270,789	0.665313	0.011170	-	-	0.676483	8,597
41-0504	3 AURORA 4R	41 HAMILTON	AURORA 4R	2,289,662,886	0.665313	0.011170	-	-	0.676483	15,489,197
41-0504			School System Total	2,290,933,675						15,497,794
42-0002	3 ALMA 2	31 FRANKLIN	ALMA 2	52,861	0.744300	0.076000	-	-	0.820300	434
42-0002	3 ALMA 2	33 FURNAS	ALMA 2	14,566,996	0.744300	0.076000	-	-	0.820300	119,493
42-0002	3 ALMA 2	42 HARLAN	ALMA 2	545,207,656	0.744300	0.076000	-	-	0.820300	4,472,338
42-0002			School System Total	559,827,513						4,592,265
43-0079	3 HAYES CENTER 79	32 FRONTIER	HAYES CENTER 79	10,905,278	0.570207	0.003028	0.003028	-	0.576263	62,843
43-0079	3 HAYES CENTER 79	43 HAYES	HAYES CENTER 79	501,538,956	0.570207	0.003028	0.003028	-	0.576263	2,890,191
43-0079	3 HAYES CENTER 79	44 HITCHCOCK	HAYES CENTER 79	1,131,640	0.570207	0.003028	0.003028	-	0.576263	6,521
43-0079	3 HAYES CENTER 79	68 PERKINS	HAYES CENTER 79	168,693	0.570207	0.003028	0.003028	-	0.576263	972
43-0079			School System Total	513,744,567						2,960,527
44-0070	3 HITCHCOCK COUNTY SCHOOLS 70	44 HITCHCOCK	HITCHCOCK COUNTY SCHOOLS 70	536,568,213	0.743529	0.008937	-	-	0.752466	4,037,502
44-0070	3 HITCHCOCK COUNTY SCHOOLS 70	73 RED WILLOW	HITCHCOCK COUNTY SCHOOLS 70	28,829,552	0.743529	0.008937	-	-	0.752466	216,933
44-0070			School System Total	565,397,765						4,254,435
45-0007	3 O'NEILL 7	45 HOLT	O'NEILL 7	1,540,175,611	0.583591	0.029511	-	-	0.613102	9,442,847
45-0007			School System Total	1,540,175,611						9,442,847
45-0044	3 STUART 44	45 HOLT	STUART 44	245,298,405	0.840734	0.024136	-	-	0.864870	2,121,512
45-0044			School System Total	245,298,405						2,121,512
45-0137	3 CHAMBERS 137	36 GARFIELD	CHAMBERS 137	30,134,049	0.636623	0.011353	-	-	0.647976	195,261
45-0137	3 CHAMBERS 137	45 HOLT	CHAMBERS 137	365,866,650	0.636623	0.011353	-	-	0.647976	2,370,728
45-0137	3 CHAMBERS 137	92 WHEELER	CHAMBERS 137	4,516,310	0.636623	0.011353	-	-	0.647976	29,265
45-0137			School System Total	400,517,009						2,595,254

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2025 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2025 Total Tax Rate	2025 Tax Excluding Bond ⁽²⁾
45-0239 3	WEST HOLT PUBLIC SCH 239	45 HOLT	WEST HOLT PUBLIC SCH 239	1,384,237,600	0.435001	0.043310	-	-	0.478311	6,620,961
45-0239			School System Total	1,384,237,600						6,620,961
46-0001 3	MULLEN 1	16 CHERRY	MULLEN 1	275,174,060	0.400894	0.019029	-	-	0.419923	1,155,523
46-0001 3	MULLEN 1	46 HOOKER	MULLEN 1	464,293,692	0.400894	0.019029	-	-	0.419923	1,949,680
46-0001 3	MULLEN 1	86 THOMAS	MULLEN 1	40,554,307	0.400894	0.019029	-	-	0.419923	170,298
46-0001			School System Total	780,022,059						3,275,501
47-0001 3	ST PAUL 1	39 GREELEY	ST PAUL 1	2,228,193	0.852900	0.041496	-	-	0.894396	19,929
47-0001 3	ST PAUL 1	47 HOWARD	ST PAUL 1	837,568,407	0.852900	0.041496	-	-	0.894396	7,491,190
47-0001			School System Total	839,796,600						7,511,118
47-0100 3	CENTURA 100	10 BUFFALO	CENTURA 100	38,507,268	0.839516	0.033733	-	-	0.873249	336,265
47-0100 3	CENTURA 100	40 HALL	CENTURA 100	324,508,873	0.839516	0.033733	-	-	0.873249	2,833,774
47-0100 3	CENTURA 100	47 HOWARD	CENTURA 100	381,858,923	0.839516	0.033733	-	-	0.873249	3,334,584
47-0100 3	CENTURA 100	82 SHERMAN	CENTURA 100	14,268,847	0.839516	0.033733	-	-	0.873249	124,603
47-0100			School System Total	759,143,911						6,629,226
47-0103 3	ELBA 103	47 HOWARD	ELBA 103	200,336,587	0.899662	0.057899	-	-	0.957561	1,918,348
47-0103 3	ELBA 103	82 SHERMAN	ELBA 103	291,107	0.899662	0.057899	-	-	0.957561	2,788
47-0103			School System Total	200,627,694						1,921,136
48-0008 3	FAIRBURY 8	48 JEFFERSON	FAIRBURY 8	1,553,817,193	0.679553	0.106948	0.012520	-	0.799021	12,415,341
48-0008 3	FAIRBURY 8	85 THAYER	FAIRBURY 8	60,120,634	0.679553	0.106948	0.012520	-	0.799021	480,376
48-0008			School System Total	1,613,937,827						12,895,718
48-0300 3	TRI COUNTY 300	34 GAGE	TRI COUNTY 300	430,321,870	0.492500	0.140000	-	-	0.632500	2,721,788
48-0300 3	TRI COUNTY 300	48 JEFFERSON	TRI COUNTY 300	495,067,467	0.492500	0.140000	-	-	0.632500	3,131,305
48-0300 3	TRI COUNTY 300	76 SALINE	TRI COUNTY 300	278,774,792	0.492500	0.140000	-	-	0.632500	1,763,253
48-0300			School System Total	1,204,164,129						7,616,346
48-0303 3	MERIDIAN 303	30 FILLMORE	MERIDIAN 303	9,548,346	0.515737	0.008819	-	-	0.524556	50,087
48-0303 3	MERIDIAN 303	48 JEFFERSON	MERIDIAN 303	200,251,762	0.515737	0.008819	-	-	0.524556	1,050,434
48-0303 3	MERIDIAN 303	76 SALINE	MERIDIAN 303	198,997,922	0.515737	0.008819	-	-	0.524556	1,043,858
48-0303 3	MERIDIAN 303	85 THAYER	MERIDIAN 303	163,834,076	0.515737	0.008819	-	-	0.524556	859,401
48-0303			School System Total	572,632,106						3,003,779
49-0033 3	STERLING 33	49 JOHNSON	STERLING 33	391,888,130	0.675022	-	0.009838	-	0.684860	2,683,885
49-0033 3	STERLING 33	66 OTOE	STERLING 33	80,420,292	0.675022	-	0.009838	-	0.684860	550,766
49-0033			School System Total	472,308,422						3,234,652
49-0050 3	JOHNSON CO CENTRAL 50	49 JOHNSON	JOHNSON CO CENTRAL 50	747,746,591	0.779877	0.137612	0.028299	-	0.945788	7,072,098
49-0050 3	JOHNSON CO CENTRAL 50	64 NEMAHA	JOHNSON CO CENTRAL 50	18,233,246	0.779877	0.137612	0.028299	-	0.945788	172,448
49-0050 3	JOHNSON CO CENTRAL 50	66 OTOE	JOHNSON CO CENTRAL 50	282,566,000	0.779877	0.137612	0.028299	-	0.945788	2,672,475
49-0050 3	JOHNSON CO CENTRAL 50	67 PAWNEE	JOHNSON CO CENTRAL 50	22,287,879	0.779877	0.137612	0.028299	-	0.945788	210,796
49-0050			School System Total	1,070,833,716						10,127,817
50-0001 3	WILCOX-HILDRETH 1	31 FRANKLIN	WILCOX-HILDRETH 1	373,483,417	0.506787	0.108657	0.024264	-	0.639708	2,389,206
50-0001 3	WILCOX-HILDRETH 1	42 HARLAN	WILCOX-HILDRETH 1	250,202,113	0.506787	0.108657	0.024264	-	0.639708	1,600,563
50-0001 3	WILCOX-HILDRETH 1	50 KEARNEY	WILCOX-HILDRETH 1	212,140,283	0.506787	0.108657	0.024264	-	0.639708	1,357,080
50-0001 3	WILCOX-HILDRETH 1	69 PHELPS	WILCOX-HILDRETH 1	150,732,757	0.506787	0.108657	0.024264	-	0.639708	964,250
50-0001			School System Total	986,558,570						6,311,100
50-0501 3	AXTELL R1	50 KEARNEY	AXTELL R1	543,366,769	0.639853	0.040156	-	-	0.680009	3,694,947
50-0501 3	AXTELL R1	69 PHELPS	AXTELL R1	211,173,336	0.639853	0.040156	-	-	0.680009	1,435,999
50-0501			School System Total	754,540,105						5,130,945
50-0503 3	MINDEN R3	1 ADAMS	MINDEN R3	8,976,671	0.549203	0.115693	-	-	0.664896	59,685
50-0503 3	MINDEN R3	31 FRANKLIN	MINDEN R3	165,288,533	0.549203	0.115693	-	-	0.664896	1,098,998
50-0503 3	MINDEN R3	50 KEARNEY	MINDEN R3	1,572,967,882	0.549203	0.115693	-	-	0.664896	10,458,612
50-0503			School System Total	1,747,233,086						11,617,295

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2025 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2025 Total Tax Rate	2025 Tax Excluding Bond ⁽²⁾
51-0001 3	OGALLALA 1	51 KEITH	OGALLALA 1	1,743,642,998	0.636313	0.008672	-	-	0.644985	11,246,257
51-0001 3	OGALLALA 1	68 PERKINS	OGALLALA 1	4,592,667	0.636313	0.008672	-	-	0.644985	29,622
51-0001			School System Total	1,748,235,665						11,275,879
51-0006 3	PAXTON 6	51 KEITH	PAXTON 6	588,643,941	0.451130	0.035038	-	-	0.486168	2,861,802
51-0006 3	PAXTON 6	56 LINCOLN	PAXTON 6	558,802	0.451130	0.035038	-	-	0.486168	2,717
51-0006 3	PAXTON 6	68 PERKINS	PAXTON 6	82,507,130	0.451130	0.035038	-	-	0.486168	401,124
51-0006			School System Total	671,709,873						3,265,643
52-0100 3	KEYA PAHA CO HIGH 100	8 BOYD	KEYA PAHA CO HIGH 100	19,073,362	0.397109	0.010668	-	-	0.407777	77,777
52-0100 3	KEYA PAHA CO HIGH 100	9 BROWN	KEYA PAHA CO HIGH 100	5,475,224	0.397109	0.010668	-	-	0.407777	22,327
52-0100 3	KEYA PAHA CO HIGH 100	52 KEYA PAHA	KEYA PAHA CO HIGH 100	685,556,968	0.397109	0.010668	-	-	0.407777	2,795,552
52-0100			School System Total	710,105,554						2,895,656
53-0001 3	KIMBALL 1	53 KIMBALL	KIMBALL 1	998,183,209	0.620000	0.075000	-	-	0.695000	6,937,385
53-0001			School System Total	998,183,209						6,937,385
54-0013 3	CREIGHTON 13	2 ANTELOPE	CREIGHTON 13	181,086,425	0.629024	0.016884	-	-	0.645908	1,169,653
54-0013 3	CREIGHTON 13	54 KNOX	CREIGHTON 13	535,085,633	0.629024	0.016884	-	-	0.645908	3,456,168
54-0013 3	CREIGHTON 13	70 PIERCE	CREIGHTON 13	1,769,735	0.629024	0.016884	-	-	0.645908	11,431
54-0013			School System Total	717,941,793						4,637,252
54-0096 3	CROFTON 96	14 CEDAR	CROFTON 96	346,547,424	0.574573	0.033632	-	-	0.608205	2,107,722
54-0096 3	CROFTON 96	54 KNOX	CROFTON 96	554,418,146	0.574573	0.033632	-	-	0.608205	3,372,007
54-0096			School System Total	900,965,570						5,479,729
54-0501 3	NIOBRARA 1R	54 KNOX	NIOBRARA 1R	286,322,380	0.647499	-	-	-	0.647499	1,853,940
54-0501			School System Total	286,322,380						1,853,940
54-0505 3	ISANTI C5	54 KNOX	ISANTI C5	8,674,516	0.942981	-	-	-	0.942981	81,800
54-0505			School System Total	8,674,516						81,800
54-0576 3	WAUSA 76R	14 CEDAR	WAUSA 76R	166,174,399	0.602497	0.022213	0.014809	-	0.639519	1,062,718
54-0576 3	WAUSA 76R	54 KNOX	WAUSA 76R	350,558,674	0.602497	0.022213	0.014809	-	0.639519	2,241,951
54-0576 3	WAUSA 76R	70 PIERCE	WAUSA 76R	29,263,069	0.602497	0.022213	0.014809	-	0.639519	187,143
54-0576			School System Total	545,996,142						3,491,811
54-0583 3	VERDIGRE 83R	45 HOLT	VERDIGRE 83R	1,997,357	0.640634	0.022372	-	-	0.663006	13,243
54-0583 3	VERDIGRE 83R	54 KNOX	VERDIGRE 83R	426,940,224	0.640634	0.022372	-	-	0.663006	2,830,645
54-0583			School System Total	428,937,581						2,843,888
54-0586 3	BLOOMFIELD 86R	14 CEDAR	BLOOMFIELD 86R	18,732,169	0.515441	0.039038	-	-	0.554479	103,866
54-0586 3	BLOOMFIELD 86R	54 KNOX	BLOOMFIELD 86R	887,267,725	0.515441	0.039038	-	-	0.554479	4,919,720
54-0586			School System Total	905,999,894						5,023,586
55-0001 4	LINCOLN 1	55 LANCASTER	LINCOLN 1	39,670,305,901	0.901141	0.010000	0.014183	-	0.925324	367,078,895
55-0001			School System Total	39,670,305,901						367,078,895
55-0145 3	WAVERLY 145	13 CASS	WAVERLY 145	500,708,551	0.697132	0.094113	0.029625	-	0.820870	4,110,172
55-0145 3	WAVERLY 145	55 LANCASTER	WAVERLY 145	2,267,724,648	0.697132	0.094113	0.029625	-	0.820870	18,615,073
55-0145 3	WAVERLY 145	66 OTOE	WAVERLY 145	117,209,034	0.697132	0.094113	0.029625	-	0.820870	962,134
55-0145 3	WAVERLY 145	78 SAUNDERS	WAVERLY 145	14,047,138	0.697132	0.094113	0.029625	-	0.820870	115,309
55-0145			School System Total	2,899,689,371						23,802,687
55-0148 3	MALCOLM 148	55 LANCASTER	MALCOLM 148	637,844,982	0.619059	0.074287	-	-	0.693346	4,422,473
55-0148 3	MALCOLM 148	80 SEWARD	MALCOLM 148	15,236,652	0.619059	0.074287	-	-	0.693346	105,643
55-0148			School System Total	653,081,634						4,528,116
55-0160 3	NORRIS 160	34 GAGE	NORRIS 160	318,252,308	0.662163	0.052605	0.014200	-	0.728968	2,319,960
55-0160 3	NORRIS 160	55 LANCASTER	NORRIS 160	2,424,509,828	0.662163	0.052605	0.014200	-	0.728968	17,673,903
55-0160 3	NORRIS 160	66 OTOE	NORRIS 160	10,565,031	0.662163	0.052605	0.014200	-	0.728968	77,016
55-0160			School System Total	2,753,327,167						20,070,879

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		County		2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class	School System Name	Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
55-0161	3 RAYMOND CENTRAL 161	12 BUTLER	RAYMOND CENTRAL 161	1,230,888	0.756264	0.041892	-	-	0.798156	9,824
55-0161	3 RAYMOND CENTRAL 161	55 LANCASTER	RAYMOND CENTRAL 161	686,462,256	0.756264	0.041892	-	-	0.798156	5,479,040
55-0161	3 RAYMOND CENTRAL 161	78 SAUNDERS	RAYMOND CENTRAL 161	505,755,833	0.756264	0.041892	-	-	0.798156	4,036,721
55-0161	3 RAYMOND CENTRAL 161	80 SEWARD	RAYMOND CENTRAL 161	12,324,028	0.756264	0.041892	-	-	0.798156	98,365
55-0161			School System Total	1,205,773,005						9,623,951
56-0001	3 NORTH PLATTE 1	56 LINCOLN	NORTH PLATTE 1	3,359,065,722	0.933575	-	0.003007	-	0.936582	31,460,405
56-0001			School System Total	3,359,065,722						31,460,405
56-0006	3 BRADY 6	56 LINCOLN	BRADY 6	424,475,084	0.740399	0.037251	-	-	0.777650	3,300,931
56-0006			School System Total	424,475,084						3,300,931
56-0007	3 MAXWELL 7	56 LINCOLN	MAXWELL 7	410,205,560	0.553725	0.007387	-	-	0.561112	2,301,712
56-0007			School System Total	410,205,560						2,301,712
56-0037	3 HERSHEY 37	56 LINCOLN	HERSHEY 37	700,556,798	0.762725	0.055172	0.020244	-	0.838141	5,871,654
56-0037			School System Total	700,556,798						5,871,654
56-0055	3 SUTHERLAND 55	56 LINCOLN	SUTHERLAND 55	520,288,251	0.900770	0.036886	-	-	0.937656	4,878,514
56-0055			School System Total	520,288,251						4,878,514
56-0565	3 WALLACE 65R	43 HAYES	WALLACE 65R	18,053,244	0.644113	0.048240	-	-	0.692353	124,992
56-0565	3 WALLACE 65R	56 LINCOLN	WALLACE 65R	485,977,682	0.644113	0.048240	-	-	0.692353	3,364,681
56-0565	3 WALLACE 65R	68 PERKINS	WALLACE 65R	124,144,437	0.644113	0.048240	-	-	0.692353	859,519
56-0565			School System Total	628,175,363						4,349,192
57-0501	3 STAPLETON R1	56 LINCOLN	STAPLETON R1	130,210,965	0.657186	-	-	-	0.657186	855,728
57-0501	3 STAPLETON R1	57 LOGAN	STAPLETON R1	321,527,761	0.657186	-	-	-	0.657186	2,113,039
57-0501	3 STAPLETON R1	60 MCPHERSON	STAPLETON R1	8,760,771	0.657186	-	-	-	0.657186	57,575
57-0501			School System Total	460,499,497						3,026,342
58-0025	3 LOUP CO 25	5 BLAINE	LOUP CO 25	3,644,855	0.542701	0.022515	-	-	0.565216	20,601
58-0025	3 LOUP CO 25	21 CUSTER	LOUP CO 25	11,822,334	0.542700	0.022500	-	-	0.565200	66,820
58-0025	3 LOUP CO 25	58 LOUP	LOUP CO 25	433,263,503	0.542700	0.022500	-	-	0.565200	2,448,812
58-0025			School System Total	448,730,692						2,536,233
59-0001	3 MADISON 1	59 MADISON	MADISON 1	1,033,643,134	0.582137	0.114414	-	-	0.696551	7,199,852
59-0001	3 MADISON 1	71 PLATTE	MADISON 1	24,268,647	0.582137	0.114414	-	-	0.696551	169,044
59-0001	3 MADISON 1	84 STANTON	MADISON 1	89,307,569	0.582137	0.114414	-	-	0.696551	622,073
59-0001			School System Total	1,147,219,350						7,990,969
59-0002	3 NORFOLK 2	59 MADISON	NORFOLK 2	3,575,336,516	0.836649	0.018823	0.018228	-	0.873700	31,237,716
59-0002	3 NORFOLK 2	70 PIERCE	NORFOLK 2	67,469,944	0.836649	0.018823	0.018228	-	0.873700	589,486
59-0002	3 NORFOLK 2	84 STANTON	NORFOLK 2	477,082,345	0.836649	0.018823	0.018228	-	0.873700	4,168,273
59-0002	3 NORFOLK 2	90 WAYNE	NORFOLK 2	174,784,947	0.836649	0.018823	0.018228	-	0.873700	1,527,098
59-0002			School System Total	4,294,673,752						37,522,572
59-0005	3 BATTLE CREEK 5	59 MADISON	BATTLE CREEK 5	902,018,772	0.552708	0.049008	-	-	0.601716	5,427,591
59-0005	3 BATTLE CREEK 5	70 PIERCE	BATTLE CREEK 5	16,137,076	0.552708	0.049008	-	-	0.601716	97,099
59-0005			School System Total	918,155,848						5,524,691
59-0013	3 NEWMAN GROVE 13	6 BOONE	NEWMAN GROVE 13	146,917,952	0.376804	0.084873	-	-	0.461677	678,287
59-0013	3 NEWMAN GROVE 13	59 MADISON	NEWMAN GROVE 13	406,640,900	0.376804	0.084873	-	-	0.461677	1,877,368
59-0013	3 NEWMAN GROVE 13	71 PLATTE	NEWMAN GROVE 13	327,064,661	0.376804	0.084873	-	-	0.461677	1,509,984
59-0013			School System Total	880,623,513						4,065,638
59-0080	3 ELKHORN VALLEY 80	2 ANTELOPE	ELKHORN VALLEY 80	385,134,085	0.559422	-	-	-	0.559422	2,154,527
59-0080	3 ELKHORN VALLEY 80	6 BOONE	ELKHORN VALLEY 80	48,696,569	0.559422	-	-	-	0.559422	272,420
59-0080	3 ELKHORN VALLEY 80	59 MADISON	ELKHORN VALLEY 80	463,962,825	0.559422	-	-	-	0.559422	2,595,510
59-0080	3 ELKHORN VALLEY 80	70 PIERCE	ELKHORN VALLEY 80	133,059,970	0.559422	-	-	-	0.559422	744,367
59-0080			School System Total	1,030,853,449						5,766,824

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		County		2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class	School System Name	Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
60-0090	3 MCPHERSON CO HIGH 90	56 LINCOLN	MCPHERSON CO HIGH 90	10,412,466	0.652331	0.018026	0.025064	-	0.695421	72,410
60-0090	3 MCPHERSON CO HIGH 90	60 MCPHERSON	MCPHERSON CO HIGH 90	400,220,334	0.652331	0.018026	0.025064	-	0.695421	2,783,223
60-0090			School System Total	410,632,800						2,855,633
61-0004	3 CENTRAL CITY 4	41 HAMILTON	CENTRAL CITY 4	151,696,105	0.676289	0.051806	-	-	0.728095	1,104,494
61-0004	3 CENTRAL CITY 4	61 MERRICK	CENTRAL CITY 4	1,213,186,820	0.676289	0.051806	-	-	0.728095	8,833,164
61-0004			School System Total	1,364,882,925						9,937,657
61-0049	3 PALMER 49	47 HOWARD	PALMER 49	58,313,909	0.766257	0.037214	0.004289	-	0.807760	471,037
61-0049	3 PALMER 49	61 MERRICK	PALMER 49	237,789,520	0.766257	0.037214	0.004289	-	0.807760	1,920,772
61-0049	3 PALMER 49	63 NANCE	PALMER 49	97,142,571	0.766257	0.037214	0.004289	-	0.807760	784,680
61-0049			School System Total	393,246,000						3,176,489
62-0021	3 BAYARD 21	4 BANNER	BAYARD 21	7,654,594	1.034555	0.006591	-	-	1.041146	79,696
62-0021	3 BAYARD 21	7 BOX BUTTE	BAYARD 21	492,664	1.034555	0.006591	-	-	1.041146	5,129
62-0021	3 BAYARD 21	62 MORRILL	BAYARD 21	330,658,109	1.034555	0.006591	-	-	1.041146	3,442,641
62-0021	3 BAYARD 21	79 SCOTTS BLUFF	BAYARD 21	79,670,292	1.034555	0.006591	-	-	1.041146	829,485
62-0021			School System Total	418,475,659						4,356,952
62-0063	3 BRIDGEPORT 63	7 BOX BUTTE	BRIDGEPORT 63	10,162,096	0.866915	-	-	-	0.866915	88,097
62-0063	3 BRIDGEPORT 63	62 MORRILL	BRIDGEPORT 63	809,609,885	0.866915	-	-	-	0.866915	7,018,642
62-0063			School System Total	819,771,981						7,106,739
63-0001	3 FULLERTON 1	6 BOONE	FULLERTON 1	5,723,894	0.690571	0.014845	-	-	0.705416	40,377
63-0001	3 FULLERTON 1	61 MERRICK	FULLERTON 1	16,796,154	0.780402	0.035851	-	-	0.816253	137,099
63-0001	3 FULLERTON 1	63 NANCE	FULLERTON 1	660,812,773	0.690571	0.014845	-	-	0.705416	4,661,486
63-0001			School System Total	683,332,821						4,838,963
63-0030	3 TWIN RIVER 30	61 MERRICK	TWIN RIVER 30	185,179,644	0.547084	0.015092	-	-	0.562176	1,041,037
63-0030	3 TWIN RIVER 30	63 NANCE	TWIN RIVER 30	450,989,874	0.547084	0.015092	-	-	0.562176	2,535,360
63-0030	3 TWIN RIVER 30	71 PLATTE	TWIN RIVER 30	607,720,443	0.547084	0.015092	-	-	0.562176	3,416,462
63-0030	3 TWIN RIVER 30	72 POLK	TWIN RIVER 30	94,643,893	0.547084	0.015092	-	-	0.562176	532,066
63-0030			School System Total	1,338,533,854						7,524,925
64-0023	3 JOHNSON-BROCK 23	49 JOHNSON	JOHNSON-BROCK 23	82,719,191	0.455987	0.062869	-	-	0.518856	429,193
64-0023	3 JOHNSON-BROCK 23	64 NEMAHA	JOHNSON-BROCK 23	584,921,365	0.455987	0.062869	-	-	0.518856	3,034,899
64-0023	3 JOHNSON-BROCK 23	66 OTOE	JOHNSON-BROCK 23	10,447,406	0.455987	0.062869	-	-	0.518856	54,207
64-0023	3 JOHNSON-BROCK 23	67 PAWNEE	JOHNSON-BROCK 23	578,735	0.455987	0.062869	-	-	0.518856	3,003
64-0023	3 JOHNSON-BROCK 23	74 RICHARDSON	JOHNSON-BROCK 23	997,913	0.455987	0.062869	-	-	0.518856	5,178
64-0023			School System Total	679,664,610						3,526,480
64-0029	3 AUBURN 29	64 NEMAHA	AUBURN 29	944,414,661	0.951289	0.016263	0.014204	-	0.981756	9,271,848
64-0029	3 AUBURN 29	74 RICHARDSON	AUBURN 29	446,381	0.951289	0.016263	0.014204	-	0.981756	4,382
64-0029			School System Total	944,861,042						9,276,230
65-0005	3 LAWRENCE/NELSON 5	1 ADAMS	LAWRENCE/NELSON 5	2,003,895	0.717410	0.094976	0.011374	-	0.823760	16,507
65-0005	3 LAWRENCE/NELSON 5	18 CLAY	LAWRENCE/NELSON 5	12,395,634	0.717410	0.094976	0.011374	-	0.823760	102,110
65-0005	3 LAWRENCE/NELSON 5	65 NUCKOLLS	LAWRENCE/NELSON 5	507,256,959	0.717410	0.094976	0.011374	-	0.823760	4,178,587
65-0005	3 LAWRENCE/NELSON 5	91 WEBSTER	LAWRENCE/NELSON 5	55,518,885	0.717410	0.094976	0.011374	-	0.823760	457,343
65-0005			School System Total	577,175,373						4,754,547
65-0011	3 SUPERIOR 11	65 NUCKOLLS	SUPERIOR 11	455,694,965	0.907063	0.036086	0.031507	-	0.974656	4,441,466
65-0011	3 SUPERIOR 11	85 THAYER	SUPERIOR 11	867,177	0.907063	0.036086	0.031507	-	0.974656	8,452
65-0011	3 SUPERIOR 11	91 WEBSTER	SUPERIOR 11	195,854,479	0.907063	0.036086	0.031507	-	0.974656	1,908,910
65-0011			School System Total	652,416,621						6,358,828
66-0027	3 SYRACUSE-DUNBAR-AVOCA 27	13 CASS	SYRACUSE-DUNBAR-AVOCA 27	76,505,888	0.630364	0.063671	-	-	0.694035	530,979
66-0027	3 SYRACUSE-DUNBAR-AVOCA 27	49 JOHNSON	SYRACUSE-DUNBAR-AVOCA 27	2,442,775	0.630364	0.063671	-	-	0.694035	16,954
66-0027	3 SYRACUSE-DUNBAR-AVOCA 27	66 OTOE	SYRACUSE-DUNBAR-AVOCA 27	1,173,698,907	0.630364	0.063671	-	-	0.694035	8,145,881
66-0027			School System Total	1,252,647,570						8,693,813

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#	School System Name	County	Base School District	2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class		Number & Name		Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
66-0111	3 NEBRASKA CITY 111	13 CASS	NEBRASKA CITY 111	112,686,516	0.823244	0.025148	0.017640	-	0.866032	975,902
66-0111	3 NEBRASKA CITY 111	64 NEMAHA	NEBRASKA CITY 111	1,496,942	0.823244	0.025148	0.017640	-	0.866032	12,964
66-0111	3 NEBRASKA CITY 111	66 OTOE	NEBRASKA CITY 111	1,271,507,367	0.823244	0.025148	0.017640	-	0.866032	11,011,661
66-0111			School System Total	1,385,690,825						12,000,527
66-0501	3 PALMYRA OR1	55 LANCASTER	PALMYRA OR1	444,664,530	0.645336	0.026559	0.015404	-	0.687299	3,056,175
66-0501	3 PALMYRA OR1	66 OTOE	PALMYRA OR1	506,595,558	0.645336	0.026559	0.015404	-	0.687299	3,481,826
66-0501			School System Total	951,260,088						6,538,001
67-0001	3 PAWNEE CITY 1	67 PAWNEE	PAWNEE CITY 1	443,045,033	0.794389	0.044754	-	-	0.839143	3,717,788
67-0001	3 PAWNEE CITY 1	74 RICHARDSON	PAWNEE CITY 1	8,381,953	0.794389	0.044754	-	-	0.839143	70,337
67-0001			School System Total	451,426,986						3,788,125
67-0069	3 LEWISTON 69	34 GAGE	LEWISTON 69	180,298,099	0.393725	0.127140	0.019686	-	0.540551	974,605
67-0069	3 LEWISTON 69	49 JOHNSON	LEWISTON 69	118,592,049	0.393725	0.127140	0.019686	-	0.540551	641,051
67-0069	3 LEWISTON 69	67 PAWNEE	LEWISTON 69	316,882,315	0.393725	0.127140	0.019686	-	0.540551	1,712,914
67-0069			School System Total	615,772,463						3,328,569
68-0020	3 PERKINS COUNTY SCHOOLS 20	15 CHASE	PERKINS COUNTY SCHOOLS 20	86,868,535	0.437831	0.026448	-	-	0.464279	403,312
68-0020	3 PERKINS COUNTY SCHOOLS 20	51 KEITH	PERKINS COUNTY SCHOOLS 20	8,107,918	0.437831	0.026448	-	-	0.464279	37,643
68-0020	3 PERKINS COUNTY SCHOOLS 20	56 LINCOLN	PERKINS COUNTY SCHOOLS 20	1,772,121	0.437831	0.026448	-	-	0.464279	8,228
68-0020	3 PERKINS COUNTY SCHOOLS 20	68 PERKINS	PERKINS COUNTY SCHOOLS 20	1,469,101,398	0.437831	0.026448	-	-	0.464279	6,820,741
68-0020			School System Total	1,565,849,972						7,269,924
69-0044	3 HOLDREGE 44	42 HARLAN	HOLDREGE 44	85,407,347	0.729184	0.015717	-	-	0.744901	636,200
69-0044	3 HOLDREGE 44	69 PHELPS	HOLDREGE 44	1,508,355,019	0.729184	0.015717	-	-	0.744901	11,235,766
69-0044			School System Total	1,593,762,366						11,871,966
69-0054	3 BERTRAND 54	37 GOSPER	BERTRAND 54	378,009,535	0.574939	0.074945	0.036223	-	0.686107	2,593,552
69-0054	3 BERTRAND 54	69 PHELPS	BERTRAND 54	430,669,212	0.574939	0.074945	0.036223	-	0.686107	2,954,855
69-0054			School System Total	808,678,747						5,548,407
69-0055	3 LOOMIS 55	42 HARLAN	LOOMIS 55	26,105,839	0.502910	0.029833	-	-	0.532743	139,077
69-0055	3 LOOMIS 55	69 PHELPS	LOOMIS 55	651,065,453	0.502910	0.029833	-	-	0.532743	3,468,509
69-0055			School System Total	677,171,292						3,607,586
70-0002	3 PIERCE 2	70 PIERCE	PIERCE 2	1,155,584,117	0.661834	0.078277	0.030000	-	0.770111	8,899,291
70-0002	3 PIERCE 2	90 WAYNE	PIERCE 2	79,585,680	0.661834	0.078277	0.030000	-	0.770111	612,898
70-0002			School System Total	1,235,169,797						9,512,189
70-0005	3 PLAINVIEW 5	2 ANTELOPE	PLAINVIEW 5	346,258,203	0.483992	0.042799	-	-	0.526791	1,824,059
70-0005	3 PLAINVIEW 5	54 KNOX	PLAINVIEW 5	18,670,720	0.483992	0.042799	-	-	0.526791	98,356
70-0005	3 PLAINVIEW 5	70 PIERCE	PLAINVIEW 5	690,802,511	0.483992	0.042799	-	-	0.526791	3,639,090
70-0005			School System Total	1,055,731,434						5,561,505
70-0542	3 OSMOND 42R	54 KNOX	OSMOND 42R	17,414,915	0.577454	0.004243	0.017584	-	0.599281	104,364
70-0542	3 OSMOND 42R	70 PIERCE	OSMOND 42R	581,097,504	0.577454	0.004243	0.017584	-	0.599281	3,482,411
70-0542			School System Total	598,512,419						3,586,775
71-0001	3 COLUMBUS 1	12 BUTLER	COLUMBUS 1	15,061,259	0.874066	0.063278	0.027942	-	0.965286	145,384
71-0001	3 COLUMBUS 1	71 PLATTE	COLUMBUS 1	3,060,467,195	0.874066	0.063278	0.027942	-	0.965286	29,542,297
71-0001	3 COLUMBUS 1	72 POLK	COLUMBUS 1	1,700,960	0.874066	0.063278	0.027942	-	0.965286	16,419
71-0001			School System Total	3,077,229,414						29,704,101
71-0005	3 LAKEVIEW COMMUNITY 5	12 BUTLER	LAKEVIEW COMMUNITY 5	1,718,734	0.349250	0.138954	-	-	0.488204	8,391
71-0005	3 LAKEVIEW COMMUNITY 5	71 PLATTE	LAKEVIEW COMMUNITY 5	2,106,306,667	0.349250	0.138954	-	-	0.488204	10,283,087
71-0005			School System Total	2,108,025,401						10,291,478
71-0067	3 HUMPHREY 67	59 MADISON	HUMPHREY 67	26,442,862	0.327716	0.069779	-	-	0.397495	105,109
71-0067	3 HUMPHREY 67	71 PLATTE	HUMPHREY 67	1,229,054,102	0.327716	0.069779	-	-	0.397495	4,885,435
71-0067			School System Total	1,255,496,964						4,990,544

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		County		2025	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2025	2025 Tax
SysCode/Class	School System Name	Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate		Total Tax Rate	Excluding Bond ⁽²⁾
72-0015	3 CROSS COUNTY 15	72 POLK	CROSS COUNTY 15	697,537,532	0.505277	0.012536	-	-	0.517813	3,611,945
72-0015	3 CROSS COUNTY 15	93 YORK	CROSS COUNTY 15	430,803,408	0.505277	0.012536	-	-	0.517813	2,230,756
72-0015			School System Total	1,128,340,940						5,842,701
72-0019	3 OSCEOLA 19	72 POLK	OSCEOLA 19	714,566,482	0.636379	0.021203	-	-	0.657582	4,698,867
72-0019			School System Total	714,566,482						4,698,867
72-0032	3 SHELBY-RISING CITY 32	12 BUTLER	SHELBY-RISING CITY 32	445,895,246	0.491320	0.005000	-	-	0.496320	2,213,070
72-0032	3 SHELBY-RISING CITY 32	72 POLK	SHELBY-RISING CITY 32	632,491,880	0.491320	0.005000	-	-	0.496320	3,139,189
72-0032			School System Total	1,078,387,126						5,352,258
72-0075	3 HIGH PLAINS COMMUNITY 75	41 HAMILTON	HIGH PLAINS COMMUNITY 75	232,567,184	0.468008	0.060001	-	-	0.528009	1,227,978
72-0075	3 HIGH PLAINS COMMUNITY 75	61 MERRICK	HIGH PLAINS COMMUNITY 75	419,303,688	0.468008	0.060001	-	-	0.528009	2,213,964
72-0075	3 HIGH PLAINS COMMUNITY 75	63 NANCE	HIGH PLAINS COMMUNITY 75	12,725,398	0.468008	0.060001	-	-	0.528009	67,191
72-0075	3 HIGH PLAINS COMMUNITY 75	72 POLK	HIGH PLAINS COMMUNITY 75	313,693,289	0.468008	0.060001	-	-	0.528009	1,656,331
72-0075	3 HIGH PLAINS COMMUNITY 75	93 YORK	HIGH PLAINS COMMUNITY 75	150,744,966	0.468008	0.060001	-	-	0.528009	795,947
72-0075			School System Total	1,129,034,525						5,961,411
73-0017	3 MCCOOK 17	32 FRONTIER	MCCOOK 17	50,374,950	0.863937	-	-	-	0.863937	435,208
73-0017	3 MCCOOK 17	43 HAYES	MCCOOK 17	1,455,747	0.863937	-	-	-	0.863937	12,577
73-0017	3 MCCOOK 17	44 HITCHCOCK	MCCOOK 17	25,776,849	0.863937	-	-	-	0.863937	222,696
73-0017	3 MCCOOK 17	73 RED WILLOW	MCCOOK 17	1,048,237,174	0.863937	-	-	-	0.863937	9,056,126
73-0017			School System Total	1,125,844,720						9,726,606
73-0179	3 SOUTHWEST 179	32 FRONTIER	SOUTHWEST 179	134,784,941	0.431174	0.001637	-	-	0.432811	583,364
73-0179	3 SOUTHWEST 179	33 FURNAS	SOUTHWEST 179	121,012,889	0.431174	0.001637	-	-	0.432811	523,758
73-0179	3 SOUTHWEST 179	73 RED WILLOW	SOUTHWEST 179	669,663,028	0.439541	0.001637	-	-	0.441178	2,954,414
73-0179			School System Total	925,460,858						4,061,536
74-0056	3 FALLS CITY 56	64 NEMAHA	FALLS CITY 56	25,987,286	0.591033	0.048647	-	-	0.639680	166,235
74-0056	3 FALLS CITY 56	74 RICHARDSON	FALLS CITY 56	1,342,728,873	0.591033	0.048647	-	-	0.639680	8,589,185
74-0056			School System Total	1,368,716,159						8,755,420
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	49 JOHNSON	HUMBOLDT TABLE RK STEINAUER 70	26,174,363	0.520281	0.019060	-	-	0.539341	141,169
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	64 NEMAHA	HUMBOLDT TABLE RK STEINAUER 70	147,684,704	0.520281	0.019060	-	-	0.539341	796,524
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	67 PAWNEE	HUMBOLDT TABLE RK STEINAUER 70	233,645,076	0.520281	0.019060	-	-	0.539341	1,260,147
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	74 RICHARDSON	HUMBOLDT TABLE RK STEINAUER 70	705,477,378	0.520281	0.019060	-	-	0.539341	3,804,937
74-0070			School System Total	1,112,981,521						6,002,777
75-0100	3 ROCK CO HIGH 100	9 BROWN	ROCK CO HIGH 100	4,792,868	0.379202	0.052040	0.023204	-	0.454446	21,781
75-0100	3 ROCK CO HIGH 100	75 ROCK	ROCK CO HIGH 100	865,843,638	0.379202	0.052040	0.023204	-	0.454446	3,934,800
75-0100			School System Total	870,636,506						3,956,581
76-0002	3 CRETE 2	34 GAGE	CRETE 2	1,236,274	0.902594	0.080683	-	-	0.983277	12,156
76-0002	3 CRETE 2	55 LANCASTER	CRETE 2	880,878,520	0.902594	0.080683	-	-	0.983277	8,661,477
76-0002	3 CRETE 2	76 SALINE	CRETE 2	847,602,902	0.902594	0.080683	-	-	0.983277	8,334,294
76-0002	3 CRETE 2	80 SEWARD	CRETE 2	61,229,386	0.902594	0.080683	-	-	0.983277	602,054
76-0002			School System Total	1,790,947,082						17,609,981
76-0044	3 DORCHESTER 44	76 SALINE	DORCHESTER 44	443,007,220	0.724790	0.053369	-	-	0.778159	3,447,304
76-0044	3 DORCHESTER 44	80 SEWARD	DORCHESTER 44	30,147,718	0.724790	0.053369	-	-	0.778159	234,597
76-0044			School System Total	473,154,938						3,681,902
76-0082	3 WILBER-CLATONIA 82	34 GAGE	WILBER-CLATONIA 82	175,900,085	0.622808	0.134745	0.011858	-	0.769411	1,353,397
76-0082	3 WILBER-CLATONIA 82	55 LANCASTER	WILBER-CLATONIA 82	26,643,116	0.622808	0.134745	0.011858	-	0.769411	204,995
76-0082	3 WILBER-CLATONIA 82	76 SALINE	WILBER-CLATONIA 82	734,923,463	0.622808	0.134745	0.011858	-	0.769411	5,654,589
76-0082			School System Total	937,466,664						7,212,981
77-0001	3 BELLEVUE 1	77 SARPY	BELLEVUE 1	5,305,125,638	1.025400	-	-	-	1.025400	54,398,758
77-0001			School System Total	5,305,125,638						54,398,758

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2025 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2025 Total Tax Rate	2025 Tax Excluding Bond ⁽²⁾
77-0027	3 PAPIILLION-LAVISTA 27	77 SARPYP	PAPILLION-LA VISTA 27	10,215,439,849	0.903790	0.015830	-	-	0.919620	93,943,229
77-0027			School System Total	10,215,439,849						93,943,229
77-0037	3 GRETN 37	28 DOUGLAS	GRETNA 37	771,290,730	0.960160	0.008060	-	-	0.968220	7,467,790
77-0037	3 GRETN 37	77 SARPYP	GRETNA 37	5,429,149,970	0.960156	0.008064	-	-	0.968220	52,566,118
77-0037			School System Total	6,200,440,700						60,033,909
77-0046	3 SPRINGFIELD PLATTEVIEW 46	77 SARPYP	SPRINGFIELD PLATTEVIEW 46	3,722,952,837	0.303768	0.139054	0.019481	-	0.462303	17,211,322
77-0046			School System Total	3,722,952,837						17,211,322
78-0001	3 ASHLAND-GREENWOOD 1	13 CASS	ASHLAND-GREENWOOD 1	364,977,114	0.598061	-	0.010000	-	0.608061	2,219,287
78-0001	3 ASHLAND-GREENWOOD 1	77 SARPYP	ASHLAND-GREENWOOD 1	1,142,483	0.598061	-	-	-	0.598061	6,947
78-0001	3 ASHLAND-GREENWOOD 1	78 SAUNDERS	ASHLAND-GREENWOOD 1	1,194,374,436	0.598061	-	0.010000	-	0.608061	7,262,525
78-0001			School System Total	1,560,494,033						9,488,759
78-0009	3 YUTAN 9	78 SAUNDERS	YUTAN 9	497,658,863	0.860056	0.030448	-	-	0.890504	4,431,672
78-0009			School System Total	497,658,863						4,431,672
78-0039	3 WAHOO 39	78 SAUNDERS	WAHOO 39	1,517,497,398	0.728067	0.139991	0.013152	-	0.881210	13,372,339
78-0039			School System Total	1,517,497,398						13,372,339
78-0072	3 MEAD 72	78 SAUNDERS	MEAD 72	554,751,875	0.681009	0.139797	0.014795	-	0.835601	4,635,512
78-0072			School System Total	554,751,875						4,635,512
78-0107	3 CEDAR BLUFFS 107	78 SAUNDERS	CEDAR BLUFFS 107	396,987,001	0.718799	0.087783	0.027480	-	0.834062	3,311,117
78-0107			School System Total	396,987,001						3,311,117
79-0002	3 MINATARE 2	79 SCOTTS BLUFF	MINATARE 2	66,963,370	0.728576	0.139078	0.018101	-	0.885755	593,133
79-0002			School System Total	66,963,370						593,133
79-0011	3 MORRILL 11	79 SCOTTS BLUFF	MORRILL 11	411,816,885	0.919268	0.032721	0.039390	-	0.991379	4,082,673
79-0011	3 MORRILL 11	83 SIOUX	MORRILL 11	101,036,860	0.919268	0.032721	0.039390	-	0.991379	1,001,660
79-0011			School System Total	512,853,745						5,084,333
79-0016	3 GERING 16	79 SCOTTS BLUFF	GERING 16	1,117,510,999	0.989988	0.060000	0.030000	-	1.079988	12,069,000
79-0016			School System Total	1,117,510,999						12,069,000
79-0031	3 MITCHELL 31	79 SCOTTS BLUFF	MITCHELL 31	367,620,854	0.714865	0.073829	-	-	0.788694	2,899,410
79-0031	3 MITCHELL 31	83 SIOUX	MITCHELL 31	59,740,667	0.714865	0.073829	-	-	0.788694	471,172
79-0031			School System Total	427,361,521						3,370,582
79-0032	3 SCOTTSBLUFF 32	62 MORRILL	SCOTTSBLUFF 32	1,371,720	0.589938	0.091531	0.030000	-	0.711469	9,759
79-0032	3 SCOTTSBLUFF 32	79 SCOTTS BLUFF	SCOTTSBLUFF 32	2,117,482,682	0.589938	0.091531	0.030000	-	0.711469	15,065,259
79-0032			School System Total	2,118,854,402						15,075,018
80-0005	3 MILFORD 5	55 LANCASTER	MILFORD 5	114,982,740	0.718990	0.054469	0.030000	-	0.803459	923,839
80-0005	3 MILFORD 5	76 SALINE	MILFORD 5	3,388,770	0.718990	0.054469	0.030000	-	0.803459	27,227
80-0005	3 MILFORD 5	80 SEWARD	MILFORD 5	798,969,735	0.718990	0.054469	0.030000	-	0.803459	6,419,394
80-0005			School System Total	917,341,245						7,370,461
80-0009	3 SEWARD 9	12 BUTLER	SEWARD 9	85,447,946	0.633830	0.020278	-	-	0.654108	558,923
80-0009	3 SEWARD 9	80 SEWARD	SEWARD 9	2,106,727,259	0.633830	0.020278	-	-	0.654108	13,780,272
80-0009			School System Total	2,192,175,205						14,339,194
80-0567	3 CENTENNIAL 67R	12 BUTLER	CENTENNIAL 67R	59,075,179	0.373499	0.030045	-	-	0.403544	238,395
80-0567	3 CENTENNIAL 67R	72 POLK	CENTENNIAL 67R	66,443,829	0.373499	0.030045	-	-	0.403544	268,130
80-0567	3 CENTENNIAL 67R	80 SEWARD	CENTENNIAL 67R	919,199,139	0.373499	0.030045	-	-	0.403544	3,709,373
80-0567	3 CENTENNIAL 67R	93 YORK	CENTENNIAL 67R	972,446,390	0.373499	0.030045	-	-	0.403544	3,924,249
80-0567			School System Total	2,017,164,537						8,140,147
81-0003	3 HAY SPRINGS 3	23 DAWES	HAY SPRINGS 3	32,116,643	0.823049	0.021213	0.030000	-	0.874262	280,784
81-0003	3 HAY SPRINGS 3	81 SHERIDAN	HAY SPRINGS 3	206,306,924	0.823049	0.021213	0.030000	-	0.874262	1,803,668
81-0003			School System Total	238,423,567						2,084,452

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist#		School System Name	County Number & Name	Base School District	2025 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2025 Total Tax Rate	2025 Tax Excluding Bond ⁽²⁾
81-0010	3	GORDON-RUSHVILLE HIGH SCH 10	16 CHERRY	GORDON-RUSHVILLE HIGH SCH 10	293,168,213	0.643032	0.019153	0.018679	-	0.680864	1,996,082
81-0010	3	GORDON-RUSHVILLE HIGH SCH 10	81 SHERIDAN	GORDON-RUSHVILLE HIGH SCH 10	976,361,774	0.643032	0.019153	0.018679	-	0.680864	6,647,714
81-0010				School System Total	1,269,529,987						8,643,796
82-0001	3	LOUP CITY 1	47 HOWARD	LOUP CITY 1	26,386,086	0.564561	0.040579	-	-	0.605140	159,673
82-0001	3	LOUP CITY 1	82 SHERMAN	LOUP CITY 1	809,990,728	0.564561	0.040579	-	-	0.605140	4,901,587
82-0001	3	LOUP CITY 1	88 VALLEY	LOUP CITY 1	37,925,553	0.564561	0.040579	-	-	0.605140	229,503
82-0001				School System Total	874,302,367						5,290,763
82-0015	3	LITCHFIELD 15	21 CUSTER	LITCHFIELD 15	112,503,620	0.800190	0.040061	-	-	0.840251	945,314
82-0015	3	LITCHFIELD 15	82 SHERMAN	LITCHFIELD 15	215,161,994	0.800190	0.040061	-	-	0.840251	1,807,903
82-0015				School System Total	327,665,614						2,753,218
83-0500	3	SIOUX CO HIGH 500	23 DAWES	SIOUX CO HIGH 500	14,099,266	0.458357	0.116983	-	-	0.575340	81,119
83-0500	3	SIOUX CO HIGH 500	83 SIOUX	SIOUX CO HIGH 500	650,828,580	0.458357	0.116983	-	-	0.575340	3,744,490
83-0500				School System Total	664,927,846						3,825,609
84-0003	3	STANTON 3	84 STANTON	STANTON 3	928,773,124	0.630788	0.063224	-	-	0.694012	6,445,806
84-0003				School System Total	928,773,124						6,445,806
85-0060	3	DESHLER 60	65 NUCKOLLS	DESHLER 60	135,261,059	0.617535	0.067383	0.022058	-	0.706976	956,264
85-0060	3	DESHLER 60	85 THAYER	DESHLER 60	551,621,426	0.617535	0.067383	0.022058	-	0.706976	3,899,831
85-0060				School System Total	686,882,485						4,856,095
85-0070	3	THAYER CENTRAL COMM 70	65 NUCKOLLS	THAYER CENTRAL COMM 70	23,465,790	0.562665	0.006398	-	-	0.569063	133,535
85-0070	3	THAYER CENTRAL COMM 70	85 THAYER	THAYER CENTRAL COMM 70	1,081,704,529	0.562665	0.006398	-	-	0.569063	6,155,580
85-0070				School System Total	1,105,170,319						6,289,115
85-2001	3	BRUNING-DAVENPORT UNIF	18 CLAY	DAVENPORT 47 (Brun-Davpt Unif)	9,204,207	0.418060	0.040877	-	-	0.458937	42,242
85-2001	3	BRUNING-DAVENPORT UNIF	30 FILLMORE	DAVENPORT 47 (Brun-Davpt Unif)	3,208,230	0.418060	0.040877	-	-	0.458937	14,724
85-2001	3	BRUNING-DAVENPORT UNIF	65 NUCKOLLS	DAVENPORT 47 (Brun-Davpt Unif)	242,384,855	0.418060	0.040877	-	-	0.458937	1,112,395
85-2001	3	BRUNING-DAVENPORT UNIF	85 THAYER	DAVENPORT 47 (Brun-Davpt Unif)	231,557,996	0.418060	0.040877	-	-	0.458937	1,062,705
85-2001	3	BRUNING-DAVENPORT UNIF	30 FILLMORE	BRUNING 94 (Brun-Davpt Unif)	187,430,635	0.418060	0.040877	-	-	0.458937	860,190
85-2001	3	BRUNING-DAVENPORT UNIF	85 THAYER	BRUNING 94 (Brun-Davpt Unif)	413,517,408	0.418060	0.040877	-	-	0.458937	1,897,784
85-2001				School System Total	1,087,303,331						4,990,040
86-0001	3	THEDFORD HIGH 1	16 CHERRY	THEDFORD HIGH 1	93,407,762	0.660245	-	0.050314	-	0.710559	663,719
86-0001	3	THEDFORD HIGH 1	86 THOMAS	THEDFORD RURAL 1	308,109,173	0.660245	-	0.050314	-	0.710559	2,189,302
86-0001				School System Total	401,516,935						2,853,021
87-0001	3	PENDER 1	20 CUMING	PENDER 1	220,017,288	0.636075	0.061615	-	-	0.697690	1,535,040
87-0001	3	PENDER 1	87 THURSTON	PENDER 1	526,046,744	0.636075	0.061615	-	-	0.697690	3,670,180
87-0001	3	PENDER 1	90 WAYNE	PENDER 1	75,755,095	0.636075	0.061615	-	-	0.697690	528,536
87-0001				School System Total	821,819,127						5,733,756
87-0013	3	WALTHILL 13	87 THURSTON	WALTHILL 13	247,738,220	1.048143	-	-	-	1.048143	2,596,654
87-0013				School System Total	247,738,220						2,596,654
87-0016	3	UMO N HO NATION SCH 16	87 THURSTON	UMO N HO NATION SCH 16	28,161,892	-	-	-	-	-	-
87-0016				School System Total	28,161,892						-
87-0017	3	WINNEBAGO 17	87 THURSTON	WINNEBAGO 17	155,479,617	1.049960	-	-	-	1.049960	1,632,476
87-0017				School System Total	155,479,617						1,632,476
88-0005	3	ORD 5	21 CUSTER	ORD 5	38,357,429	0.647824	-	0.020403	-	0.668227	256,316
88-0005	3	ORD 5	36 GARFIELD	ORD 5	37,118,024	0.647824	-	0.020403	-	0.668227	248,033
88-0005	3	ORD 5	39 GREELEY	ORD 5	2,195,130	0.647824	-	0.020403	-	0.668227	14,668
88-0005	3	ORD 5	88 VALLEY	ORD 5	1,009,652,018	0.647824	-	0.020403	-	0.668227	6,746,777
88-0005				School System Total	1,087,322,601						7,265,793

Table 13 School Systems 2025-2026 Detail of Base Schools Counties within Each School System (continued)

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2025 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2025 Total Tax Rate	2025 Tax Excluding Bond ⁽²⁾
88-0021	3 ARCADIA 21	21 CUSTER	ARCADIA 21	34,126,385	0.876449	0.095501	-	-	0.971950	331,692
88-0021	3 ARCADIA 21	82 SHERMAN	ARCADIA 21	32,192,148	0.876449	0.095501	-	-	0.971950	312,892
88-0021	3 ARCADIA 21	88 VALLEY	ARCADIA 21	145,218,153	0.876449	0.095501	-	-	0.971950	1,411,450
88-0021			School System Total	211,536,686						2,056,034
89-0001	3 BLAIR 1	89 WASHINGTON	BLAIR 1	3,001,890,648	0.608248	0.081323	-	-	0.689571	20,700,189
89-0001			School System Total	3,001,890,648						20,700,189
89-0003	3 FORT CALHOUN 3	28 DOUGLAS	FORT CALHOUN 3	80,454,750	0.865000	0.100000	0.025000	-	0.990000	796,502
89-0003	3 FORT CALHOUN 3	89 WASHINGTON	FORT CALHOUN 3	639,141,354	0.865000	0.100000	0.025000	-	0.990000	6,327,505
89-0003			School System Total	719,596,104						7,124,007
89-0024	3 ARLINGTON 24	27 DODGE	ARLINGTON 24	57,901,170	0.681148	0.070494	-	-	0.751642	435,210
89-0024	3 ARLINGTON 24	28 DOUGLAS	ARLINGTON 24	54,831,390	0.681150	0.070490	-	-	0.751640	412,135
89-0024	3 ARLINGTON 24	89 WASHINGTON	ARLINGTON 24	907,648,871	0.681148	0.070494	-	-	0.751642	6,822,277
89-0024			School System Total	1,020,381,431						7,669,621
90-0017	3 WAYNE 17	26 DIXON	WAYNE 17	65,721,992	0.661413	0.026771	-	-	0.688184	452,289
90-0017	3 WAYNE 17	90 WAYNE	WAYNE 17	1,436,079,106	0.661413	0.026771	-	-	0.688184	9,882,877
90-0017			School System Total	1,501,801,098						10,335,166
90-0560	3 WAKEFIELD 60R	26 DIXON	WAKEFIELD 60R	424,796,534	0.748966	0.026096	-	-	0.775062	3,292,439
90-0560	3 WAKEFIELD 60R	87 THURSTON	WAKEFIELD 60R	46,381,882	0.748966	0.026096	-	-	0.775062	359,489
90-0560	3 WAKEFIELD 60R	90 WAYNE	WAKEFIELD 60R	302,951,879	0.748966	0.026096	-	-	0.775062	2,348,067
90-0560			School System Total	774,130,295						5,999,995
90-0595	3 WINSIDE 595	84 STANTON	WINSIDE 595	2,962,730	0.439209	0.139619	0.019165	-	0.597993	17,717
90-0595	3 WINSIDE 595	90 WAYNE	WINSIDE 595	675,868,911	0.439209	0.139619	0.019165	-	0.597993	4,041,652
90-0595			School System Total	678,831,641						4,059,369
91-0002	3 RED CLOUD 2	31 FRANKLIN	RED CLOUD 2	4,108,369	0.742058	0.057570	-	-	0.799628	32,852
91-0002	3 RED CLOUD 2	91 WEBSTER	RED CLOUD 2	487,168,495	0.742058	0.057570	-	-	0.799628	3,895,542
91-0002			School System Total	491,276,864						3,928,394
91-0074	3 BLUE HILL 74	1 ADAMS	BLUE HILL 74	201,107,741	0.742424	0.028847	-	-	0.771271	1,551,086
91-0074	3 BLUE HILL 74	18 CLAY	BLUE HILL 74	676,904	0.742424	0.028847	-	-	0.771271	5,221
91-0074	3 BLUE HILL 74	91 WEBSTER	BLUE HILL 74	293,708,967	0.742424	0.028847	-	-	0.771271	2,265,296
91-0074			School System Total	495,493,612						3,821,602
92-0045	3 WHEELER CENTRAL 45	36 GARFIELD	WHEELER CENTRAL 45	23,281,803	0.408349	0.075116	-	-	0.483465	112,559
92-0045	3 WHEELER CENTRAL 45	39 GREELEY	WHEELER CENTRAL 45	37,711,468	0.408349	0.075116	-	-	0.483465	182,322
92-0045	3 WHEELER CENTRAL 45	45 HOLT	WHEELER CENTRAL 45	4,054,977	0.408349	0.075116	-	-	0.483465	19,604
92-0045	3 WHEELER CENTRAL 45	92 WHEELER	WHEELER CENTRAL 45	765,096,167	0.408349	0.075116	-	-	0.483465	3,698,978
92-0045			School System Total	830,144,415						4,013,463
93-0012	3 YORK 12	93 YORK	YORK 12	1,701,949,616	0.759336	0.040056	0.020770	-	0.820162	13,958,744
93-0012			School System Total	1,701,949,616						13,958,744
93-0083	3 MCCOOL JUNCTION 83	30 FILLMORE	MCCOOL JUNCTION 83	3,404,324	0.619016	0.019651	0.002948	-	0.641615	21,843
93-0083	3 MCCOOL JUNCTION 83	93 YORK	MCCOOL JUNCTION 83	510,857,790	0.619016	0.019651	0.002948	-	0.641615	3,277,740
93-0083			School System Total	514,262,114						3,299,583
93-0096	3 HEARTLAND 96	30 FILLMORE	HEARTLAND 96	1,223,775	0.437652	0.003091	-	-	0.440743	5,394
93-0096	3 HEARTLAND 96	41 HAMILTON	HEARTLAND 96	220,881,559	0.437652	0.003091	-	-	0.440743	973,521
93-0096	3 HEARTLAND 96	93 YORK	HEARTLAND 96	918,375,409	0.437652	0.003091	-	-	0.440743	4,047,675
93-0096			School System Total	1,140,480,743						5,026,591
Grand Total ⁽³⁾				379,118,936,108						2,976,438,667

(1) Other Rates; Insurance Bond, Technology Bond, LC Elementary Learning Center. (2) School taxes exclude bonds voted on by patrons.

(3) The Learning Community values is excluded from the valuation totals to avoid duplicating value

Table 14 School District Bonds 2025-2026

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
01-0003	KENESAW 3 BOND	1 ADAMS	0.043770	223,717
01-0003	KENESAW 3 BOND	40 HALL	0.043770	11,026
01-0003	KENESAW 3 BOND	50 KEARNEY	0.043770	27,881
01-0003		School System Bond Total		262,624
01-0018	HASTINGS 18 BOND	1 ADAMS	0.140000	2,607,172
01-0018		School System Bond Total		2,607,172
01-0090	ADAMS CENTRAL 90 BOND 2016	1 ADAMS	0.053643	1,286,392
01-0090	ADAMS CENTRAL 90 BOND 2016	18 CLAY	0.053643	68,090
01-0090	ADAMS CENTRAL 90 BOND 2016	40 HALL	0.053643	5,310
01-0090	ADAMS CENTRAL 90 BOND 2016	50 KEARNEY	0.053643	2,965
01-0090	ADAMS CENTRAL 90 BOND 2016	91 WEBSTER	0.053643	822
01-0090		School System Bond Total		1,363,579
01-0123	SILVER LAKE 123 BOND 2019	1 ADAMS	0.031036	148,268
01-0123	SILVER LAKE 123 BOND 2019	31 FRANKLIN	0.031036	43,583
01-0123	SILVER LAKE 123 BOND 2019	50 KEARNEY	0.031036	14,809
01-0123	SILVER LAKE 123 BOND 2019	91 WEBSTER	0.031035	109,748
01-0123		School System Bond Total		316,407
02-0115	SUMMERLAND 115 BOND 2020	2 ANTELOPE	0.171855	1,715,817
02-0115	SUMMERLAND 115 BOND 2020	45 HOLT	0.171855	803,964
02-0115	SUMMERLAND 115 BOND 2020	54 KNOX	0.171855	50,779
02-0115	SUMMERLAND 115 BOND 2020	92 WHEELER	0.171855	85,614
02-0115		School System Bond Total		2,656,174
06-0001	BOONE CENTRAL 1 BOND 2015	2 ANTELOPE	0.038405	3,011
06-0001	BOONE CENTRAL 1 BOND 2015	6 BOONE	0.038405	833,358
06-0001		School System Bond Total		836,369
10-0002	GIBBON 2 BOND	10 BUFFALO	0.124048	895,741
10-0002	GIBBON 2 BOND	50 KEARNEY	0.124048	102,335
10-0002		School System Bond Total		998,075
10-0007	KEARNEY 7 BOND 2009	10 BUFFALO	0.045689	2,462,332
10-0007	KEARNEY 7 BOND 2009	50 KEARNEY	0.081394	113,774
10-0007	KEARNEY 7 BOND 2009	69 PHELPS	0.045689	15,798
10-0007	KEARNEY 7 BOND 2013	10 BUFFALO	0.081394	4,387,059
10-0007	KEARNEY 7 BOND 2013	50 KEARNEY	0.045689	63,865
10-0007	KEARNEY 7 BOND 2013	69 PHELPS	0.081394	28,145
10-0007		School System Bond Total		7,070,973
10-0009	ELM CREEK 9 BOND 2022	10 BUFFALO	0.148071	569,155
10-0009	ELM CREEK 9 BOND 2022	24 DAWSON	0.148071	29,164
10-0009	ELM CREEK 9 BOND 2022	69 PHELPS	0.148071	210,267
10-0009		School System Bond Total		808,586
10-0019	SHELTON 19 BOND	1 ADAMS	0.051985	1,820
10-0019	SHELTON 19 BOND	10 BUFFALO	0.051985	194,014
10-0019	SHELTON 19 BOND	40 HALL	0.051985	49,135
10-0019	SHELTON 19 BOND	50 KEARNEY	0.051985	2,505
10-0019		School System Bond Total		247,475

Table 14 School District Bonds 2025-2026 (continued)

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
10-0069	RAVENNA 69 BOND 2025 (LB 2)	10 BUFFALO	0.062357	363,963
10-0069	RAVENNA 69 BOND 2025 (LB 2)	82 SHERMAN	0.062357	100,267
10-0069		School System Bond Total		464,229
10-0105	PLEASANTON 105 BOND 2013	10 BUFFALO	0.113819	602,692
10-0105	PLEASANTON 105 BOND 2013	82 SHERMAN	0.113819	8,644
10-0105	PLEASANTON 105 BOND 2025 (LB 2)	10 BUFFALO	0.199650	829,915
10-0105	PLEASANTON 105 BOND 2025 (LB 2)	82 SHERMAN	0.199650	10,477
10-0105		School System Bond Total		1,451,727
10-0119	AMHERST 119 BOND 2022	10 BUFFALO	0.113003	555,560
10-0119		School System Bond Total		555,560
11-0001	TEKAMAH-HERMAN 1 BOND 2020	11 BURT	0.077731	778,523
11-0001	TEKAMAH-HERMAN 1 BOND 2020	89 WASHINGTON	0.077731	176,681
11-0001		School System Bond Total		955,204
11-0014	OAKLAND-CRAIG 14 BOND 2012	11 BURT	0.065575	457,787
11-0014	OAKLAND-CRAIG 14 BOND 2012	20 CUMING	0.065575	19,881
11-0014	OAKLAND-CRAIG 14 BOND 2012	27 DODGE	0.065575	669
11-0014		School System Bond Total		478,337
11-0020	LYONS-DECATUR NE 20 BOND 2022 (LB 2)	11 BURT	0.254254	1,304,638
11-0020	LYONS-DECATUR NE 20 BOND 2022 (LB 2)	20 CUMING	0.254254	29,302
11-0020	LYONS-DECATUR NE BOND 2022 (LB 2)	87 THURSTON	0.254254	95,906
11-0020		School System Bond Total		1,429,846
12-0056	DAVID CITY 56 ELEM QCPUF BOND	12 BUTLER	0.014539	244,337
12-0056	DAVID CITY 56 ELEM QCPUF BOND	71 PLATTE	0.013271	1
12-0056	DAVID CITY 56 ELEM QCPUF BOND	78 SAUNDERS	0.014539	2,196
12-0056	DAVID CITY 56 ELEM QCPUF BOND	80 SEWARD	0.013271	109
12-0056		School System Bond Total		246,643
13-0001	PLATTSMOUTH 1 BOND K-12 2019	13 CASS	0.101015	1,211,392
13-0001		School System Bond Total		1,211,392
13-0022	WEeping WATER 22 BOND 2013	13 CASS	0.221312	1,101,344
13-0022		School System Bond Total		1,101,344
13-0032	LOUISVILLE 32 BOND 2025 (LB 2)	13 CASS	0.260000	1,891,332
13-0032	LOUISVILLE 32 BOND 2025 (LB 2)	77 SARP	0.260000	18,779
13-0032		School System Bond Total		1,910,110
13-0056	CONESTOGA 56 BOND (LB 2)	66 OTOE	0.249027	36,712
13-0056	CONESTOGA 56 BOND 2024 (LB 2)	13 CASS	0.249027	2,487,003
13-0056		School System Bond Total		2,523,715
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	13 CASS	0.093444	584,479
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	66 OTOE	0.093444	16,460
13-0097		School System Bond Total		600,939
14-0045	RANDOLPH 45 BOND 2025 (LB 2)	14 CEDAR	0.088143	382,638
14-0045	RANDOLPH 45 BOND 2025 (LB 2)	70 PIERCE	0.088143	178,008
14-0045	RANDOLPH 45 BOND 2025 (LB 2)	90 WAYNE	0.088143	161,341
14-0045		School System Bond Total		721,987

Table 14 School District Bonds 2025-2026 (continued)

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
14-0054	LRL-CNCRD-CLRDG 54 BOND 2021	26 DIXON	0.069394	207,833
14-0054	LRL-CNCRD-CLRDG 54 BOND 2021	90 WAYNE	0.069394	28,295
14-0054	LRL-CNCRD-CLRDGE 54 BOND 2021	14 CEDAR	0.069394	855,377
14-0054		School System Bond Total		1,091,505
14-0101	WYNOT 101 BOND 2016	14 CEDAR	0.087150	244,287
14-0101	WYNOT 101 BOND 2016	26 DIXON	0.088014	3,163
14-0101		School System Bond Total		247,449
16-0030	CODY-KILGORE 30 BOND 2024 (LB 2)	16 CHERRY	0.095966	193,319
16-0030		School System Bond Total		193,319
17-0001	SIDNEY 1 HS BOND 2007	17 CHEYENNE	0.137189	1,141,577
17-0001	SIDNEY 1 QCPUF BND 2011-2017	17 CHEYENNE	0.022460	186,895
17-0001		School System Bond Total		1,328,472
19-0039	LEIGH 39 BOND 2019	19 COLFAX	0.120940	246,321
19-0039	LEIGH 39 BOND 2019	71 PLATTE	0.120940	329,431
19-0039	LEIGH 39 BOND 2019	84 STANTON	0.120940	179,265
19-0039		School System Bond Total		755,017
19-0058	CLARKSON 58 BOND 2025 (LB 2)	19 COLFAX	0.194000	521,586
19-0058	CLARKSON 58 BOND 2025 (LB 2)	71 PLATTE	0.194000	3,366
19-0058	CLARKSON 58 BOND 2025 (LB 2)	84 STANTON	0.194000	345,188
19-0058		School System Bond Total		870,139
19-0123	SCHUYLER CENTRAL 123 BOND 2007	12 BUTLER	0.054743	102,872
19-0123	SCHUYLER CENTRAL 123 BOND 2007	19 COLFAX	0.054743	979,063
19-0123	SCHUYLER CENTRAL 123 BOND 2007	78 SAUNDERS	0.054743	410
19-0123		School System Bond Total		1,082,344
20-0001	WEST POINT 1 BOND 2007	20 CUMING	0.031816	630,897
20-0001	WEST POINT 1 BOND 2007	27 DODGE	0.031816	438
20-0001		School System Bond Total		631,335
20-0020	BANCROFT-ROSALIE 20 BOND 2024 (LB 2)	11 BURT	0.224274	57,901
20-0020	BANCROFT-ROSALIE 20 BOND 2024 (LB 2)	20 CUMING	0.224274	616,802
20-0020	BANCROFT-ROSALIE 20 BOND 2024 (LB 2)	87 THURSTON	0.224274	335,469
20-0020		School System Bond Total		1,010,171
21-0025	BROKEN BOW BOND 2024 (LB 2)	21 CUSTER	0.172937	1,616,029
21-0025		School System Bond Total		1,616,029
24-0011	COZAD 11 BOND 2022 (LB 2)	21 CUSTER	0.035131	2,323
24-0011	COZAD 11 BOND 2022 (LB 2)	24 DAWSON	0.210885	1,903,950
24-0011		School System Bond Total		1,906,273
24-0101	SUMNER-EDYVL-MLR 101 BD 2015	24 DAWSON	0.080592	263,985
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	10 BUFFALO	0.080592	87,962
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	21 CUSTER	0.120888	80,143
24-0101		School System Bond Total		432,090
25-0095	SOUTH PLATTE 95 BOND 2014	25 DEUEL	0.050000	97,507
25-0095	SOUTH PLATTE 95 BOND 2014	35 GARDEN	0.050000	1,082
25-0095	SOUTH PLATTE 95 BOND 2014	51 KEITH	0.050000	186,440
25-0095	SOUTH PLATTE 95 BOND 2014	68 PERKINS	0.050000	24,322
25-0095		School System Bond Total		309,350

Table 14 School District Bonds 2025-2026 (continued)

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
26-0001	PONCA 1 BOND 2009	22 DAKOTA	0.075412	227,937
26-0001	PONCA 1 BOND 2009	26 DIXON	0.075412	293,905
26-0001		School System Bond Total		521,842
27-0001	F-1 BOND BLD AM 2 ELEM RENOV GO 2017	27 DODGE	0.015805	576,553
27-0001	F-1 BOND BLD AM 3 LTGO 2019	27 DODGE	0.019017	693,725
27-0001	F-1 BOND GO 2010	27 DODGE	0.139514	5,089,353
27-0001	FREMONT 1 BOND 2017 GO	78 SAUNDERS	0.015805	66,816
27-0001	FREMONT 1 BOND 2019 LTGO	78 SAUNDERS	0.019017	80,394
27-0001	FREMONT 1 BOND 2021 GO	78 SAUNDERS	0.139514	589,296
27-0001	FREMONT 1 BOND all bonds	28 DOUGLAS	0.174330	101,858
27-0001		School System Bond Total		7,197,995
27-0594	LOGAN VIEW 594 BOND 2010	11 BURT	0.042277	36,593
27-0594	LOGAN VIEW 594 BOND 2010	20 CUMING	0.042277	6,774
27-0594	LOGAN VIEW 594 BOND 2010	89 WASHINGTON	0.042277	79,645
27-0594	LOGAN VIEW 594 BOND 2021	27 DODGE	0.042277	382,044
27-0594		School System Bond Total		505,056
27-0595	NORTH BEND CNTRL 595 BOND 2013	19 COLFAX	0.024763	1,585
27-0595	NORTH BEND CNTRL 595 BOND 2013	78 SAUNDERS	0.024763	96,273
27-0595	NORTHBEND CNTRL 595 BOND 2013	27 DODGE	0.024763	268,806
27-0595		School System Bond Total		366,663
28-0001	OMAHA 1 BOND	28 DOUGLAS	0.159990	55,811,150
28-0001	OMAHA 1 BOND	77 SARPY	0.159988	2,490,654
28-0001		School System Bond Total		58,301,804
28-0010	ELKHORN 10 BOND 10 (010)	28 DOUGLAS	0.202670	24,162,510
28-0010	ELKHORN 10 BOND 2025 (LB 2)	28 DOUGLAS	0.053690	6,400,975
28-0010		School System Bond Total		30,563,484
28-0015	DOUGLAS CO. WEST COMM. 15 BOND	28 DOUGLAS	0.070000	1,355,833
28-0015		School System Bond Total		1,355,833
28-0017	MILLARD 17 BOND	28 DOUGLAS	0.115000	15,913,070
28-0017	MILLARD 17 BOND	77 SARPY	0.115000	3,880,308
28-0017	MILLARD 17 BOND 2025 (LB 2)	77 SARPY	-	-
28-0017		School System Bond Total		19,793,378
28-0054	RALSTON 54 BOND	28 DOUGLAS	0.216810	5,710,249
28-0054		School System Bond Total		5,710,249
28-0059	BENNINGTON 59 BOND	28 DOUGLAS	0.328000	9,882,622
28-0059	BENNINGTON 59 BOND	89 WASHINGTON	0.328000	279,995
28-0059	BENNINGTON 59 BOND 2025 (LB 2)	28 DOUGLAS	0.030000	903,898
28-0059	BENNINGTON 59 BOND 2025 (LB 2)	89 WASHINGTON	0.030000	22,045
28-0059		School System Bond Total		11,088,561
28-0066	WESTSIDE 66 BOND	28 DOUGLAS	0.219000	11,400,487
28-0066		School System Bond Total		11,400,487
30-0025	FILLMORE CENTRAL 25 BOND 2025 (LB 2)	30 FILLMORE	0.181817	1,976,882
30-0025		School System Bond Total		1,976,882

Table 14 School District Bonds 2025-2026 (continued)

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
33-0018	ARAPAHOE 18 BOND	32 FRONTIER	0.124581	19,462
33-0018	ARAPAHOE 18 BOND	33 FURNAS	0.124581	532,762
33-0018	ARAPAHOE 18 BOND 2016	37 GOSPER	0.124581	281,855
33-0018		School System Bond Total		834,079
33-0540	SOUTHERN VALLEY 540 BOND	33 FURNAS	0.043820	245,957
33-0540	SOUTHERN VALLEY 540 BOND	37 GOSPER	0.043820	6,352
33-0540	SOUTHERN VALLEY 540 BOND	42 HARLAN	0.043820	237,579
33-0540		School System Bond Total		489,888
34-0034	FREEMAN 34 BOND	34 GAGE	0.067252	544,082
34-0034	FREEMAN 34 BOND	49 JOHNSON	0.067252	24,905
34-0034	FREEMAN 34 BOND	55 LANCASTER	0.067252	2,715
34-0034	FREEMAN 34 BOND	66 OTOE	0.067252	3,969
34-0034		School System Bond Total		575,671
39-0010	GREELEY-WOLBACH 10 BOND 2014	6 BOONE	0.067450	4,601
39-0010	GREELEY-WOLBACH 10 BOND 2014	39 GREELEY	0.067450	381,236
39-0010	GREELEY-WOLBACH 10 BOND 2014	47 HOWARD	0.067450	23,525
39-0010	GREELEY-WOLBACH 10 BOND 2014	63 NANCE	0.067450	20,054
39-0010		School System Bond Total		429,416
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	39 GREELEY	0.050578	174,607
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	47 HOWARD	0.050578	14,153
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	82 SHERMAN	0.050578	10,099
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	88 VALLEY	0.050578	55,729
39-0501		School System Bond Total		254,588
40-0002	GRAND ISLAND 2 - 4TH BOND	40 HALL	0.058957	3,063,427
40-0002	GRAND ISLAND 2 - 4TH BOND	61 MERRICK	0.058957	314
40-0002	GRAND ISLAND 2 - 5TH BOND 2014	40 HALL	0.061043	3,202,367
40-0002	GRAND ISLAND 2 BOND 2014	61 MERRICK	0.061043	325
40-0002		School System Bond Total		6,266,433
41-0091	HAMPTON 91 BOND 2016	41 HAMILTON	0.119662	548,666
41-0091	HAMPTON 91 BOND 2016	93 YORK	0.119662	14,464
41-0091		School System Bond Total		563,129
41-0504	AURORA 4R BOND (2006)	40 HALL	0.018320	233
41-0504	AURORA 4R BOND (2006)	41 HAMILTON	0.018320	419,467
41-0504		School System Bond Total		419,700
44-0070	HITCHCOCK COUNTY SCH70 BOND	44 HITCHCOCK	0.083479	447,923
44-0070	HITCHCOCK COUNTY SCH70 BOND	73 RED WILLOW	0.083479	24,067
44-0070		School System Bond Total		471,989
45-0044	STUART 44 BOND 2022 (LB 2)	45 HOLT	0.138120	257,577
45-0044		School System Bond Total		257,577
45-0239	WEST HOLT 239 BOND 2008	45 HOLT	0.028118	389,220
45-0239		School System Bond Total		389,220
49-0033	STERLING 33 BOND	49 JOHNSON	0.000428	1,677
49-0033	STERLING 33 BOND	66 OTOE	0.000428	344
49-0033		School System Bond Total		2,021

Table 14 School District Bonds 2025-2026 (continued)

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
50-0501	AXTELL R1 BOND 2024 (LB 2)	50 KEARNEY	0.085461	356,373
50-0501	AXTELL R1 BOND 2024 (LB 2)	69 PHELPS	0.085461	131,426
50-0501		School System Bond Total		487,799
50-0503	MINDEN R3 BOND 2015	1 ADAMS	0.098353	8,829
50-0503	MINDEN R3 BOND 2015	31 FRANKLIN	0.098353	162,566
50-0503	MINDEN R3 BOND 2015	50 KEARNEY	0.098353	1,547,063
50-0503		School System Bond Total		1,718,458
51-0001	OGALLALA 1 BOND 2013	51 KEITH	0.066463	1,158,880
51-0001	OGALLALA 1 BOND 2013	68 PERKINS	0.066463	3,052
51-0001		School System Bond Total		1,161,932
51-0006	PAXTON 6 BOND 2010	51 KEITH	0.089324	525,801
51-0006	PAXTON 6 BOND 2010	56 LINCOLN	0.089324	499
51-0006	PAXTON 6 BOND 2010	68 PERKINS	0.089324	73,699
51-0006		School System Bond Total		599,999
54-0576	WAUSA 76R BOND (2018)	54 KNOX	0.039243	137,573
54-0576	WAUSA 76R BOND 2018	14 CEDAR	0.039243	65,212
54-0576	WAUSA 76R BOND 2018	70 PIERCE	0.039243	11,484
54-0576		School System Bond Total		214,269
54-0583	VERDIGRE 83 BOND (2009)	54 KNOX	0.062407	266,441
54-0583	VERDIGRE 83 BOND 2009	45 HOLT	0.062407	1,246
54-0583		School System Bond Total		267,688
55-0001	LINCOLN 1 BOND 2006	55 LANCASTER	0.035232	12,842,931
55-0001	LINCOLN 1 BOND 2014	55 LANCASTER	0.020692	7,876,869
55-0001	LINCOLN 1 BOND 2020	55 LANCASTER	0.040010	15,778,119
55-0001		School System Bond Total		36,497,920
55-0145	WAVERLY 145 BOND 2015	13 CASS	0.012986	65,022
55-0145	WAVERLY 145 BOND 2015	55 LANCASTER	0.012986	423,838
55-0145	WAVERLY 145 BOND 2015	66 OTOE	0.012986	15,221
55-0145	WAVERLY 145 BOND 2015	78 SAUNDERS	0.012986	1,824
55-0145	WAVERLY 145 BOND 2016	13 CASS	0.012986	65,022
55-0145	WAVERLY 145 BOND 2016	55 LANCASTER	0.012986	423,838
55-0145	WAVERLY 145 BOND 2016	66 OTOE	0.012986	15,221
55-0145	WAVERLY 145 BOND 2016	78 SAUNDERS	0.012986	1,824
55-0145		School System Bond Total		1,011,811
55-0148	MALCOLM 148 BOND 2017	55 LANCASTER	0.032749	229,162
55-0148	MALCOM 148 BOND 2017	80 SEWARD	0.032749	4,990
55-0148		School System Bond Total		234,152
55-0160	NORRIS 160 BOND 2012	34 GAGE	0.025012	79,601
55-0160	NORRIS 160 BOND 2012	55 LANCASTER	0.025012	752,966
55-0160	NORRIS 160 BOND 2012	66 OTOE	0.025012	2,643
55-0160		School System Bond Total		835,210
55-0161	RAYMOND 161 BOND 7-12	12 BUTLER	0.041743	514
55-0161	RAYMOND 161 BOND 7-12	55 LANCASTER	0.041743	286,551
55-0161	RAYMOND 161 BOND 7-12	78 SAUNDERS	0.041743	212,918
55-0161	RAYMOND 161 BOND 7-12	80 SEWARD	0.041743	5,144
55-0161		School System Bond Total		505,127

Table 14 School District Bonds 2025-2026 (continued)

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
56-0006	BRADY 6 BOND	56 LINCOLN	0.070652	299,900
56-0006		School System Bond Total		299,900
56-0007	MAXWELL 7 BOND 2016	56 LINCOLN	0.148977	611,112
56-0007		School System Bond Total		611,112
56-0037	HERSHEY 37 BOND 2022 (LB 2)	56 LINCOLN	0.206432	1,196,975
56-0037		School System Bond Total		1,196,975
57-0501	STAPLETON R1 BOND 2021	56 LINCOLN	0.045900	59,767
57-0501	STAPLETON R1 BOND 2021	57 LOGAN	0.045900	147,581
57-0501	STAPLETON R1 BOND 2021	60 MCPHERSON	0.045900	4,021
57-0501		School System Bond Total		211,370
59-0001	MADISON 1 BOND 2008	59 MADISON	0.018038	186,493
59-0001	MADISON 1 BOND 2008	71 PLATTE	0.018038	4,378
59-0001	MADISON 1 BOND 2008	84 STANTON	0.018038	16,109
59-0001		School System Bond Total		206,980
59-0005	BATTLE CREEK 5 BOND 2022 (LB 2)	59 MADISON	0.040237	288,468
59-0005	BATTLE CREEK 5 BOND 2022 (LB 2)	70 PIERCE	0.040237	4,438
59-0005	BATTLE CREEK 5 BOND 9-12	59 MADISON	0.038847	328,715
59-0005	BATTLE CREEK 5 BOND 9-12	70 PIERCE	0.038847	6,269
59-0005	BATTLE CREEK 5 BOND K-8	59 MADISON	0.020734	161,641
59-0005	BATTLE CREEK 5 BOND K-8	70 PIERCE	0.020734	3,346
59-0005		School System Bond Total		792,877
59-0013	NEWMAN GROVE 13 BOND 2018	6 BOONE	0.087166	128,063
59-0013	NEWMAN GROVE 13 BOND 2018	71 PLATTE	0.087166	285,089
59-0013	NEWMAN GROVE 13 PK-12 BOND 2018	59 MADISON	0.087166	354,453
59-0013		School System Bond Total		767,605
59-0080	ELKHORN VALLEY 80 BOND 2016	2 ANTELOPE	0.098992	381,252
59-0080	ELKHORN VALLEY 80 BOND 2016	6 BOONE	0.098992	48,206
59-0080	ELKHORN VALLEY 80 BOND 2016	59 MADISON	0.098992	459,286
59-0080	ELKHORN VALLEY 80 BOND 2016	70 PIERCE	0.098992	131,719
59-0080	ELKHORN VALLEY 80 BOND 2025 (LB 2)	2 ANTELOPE	0.030629	87,303
59-0080	ELKHORN VALLEY 80 BOND 2025 (LB 2)	6 BOONE	0.030629	10,571
59-0080	ELKHORN VALLEY 80 BOND 2025 (LB 2)	59 MADISON	0.030629	107,004
59-0080	ELKHORN VALLEY 80 BOND 2025 (LB 2)	70 PIERCE	0.030629	28,278
59-0080		School System Bond Total		1,253,619
61-0004	CENTRAL CITY 4 BOND 2019	41 HAMILTON	0.040705	61,748
61-0004	CENTRAL CITY 4 BOND 2019	61 MERRICK	0.040705	493,828
61-0004		School System Bond Total		555,576
62-0021	BAYARD 21 BOND 2008	4 BANNER	0.050702	3,881
62-0021	BAYARD 21 BOND 2008	7 BOX BUTTE	0.050702	250
62-0021	BAYARD 21 BOND 2008	62 MORRILL	0.050702	167,650
62-0021	BAYARD 21 BOND 2008	79 SCOTTS BLUFF	0.050702	40,395
62-0021		School System Bond Total		212,176
62-0063	BRIDGEPORT 63 BOND 2014	7 BOX BUTTE	0.086261	8,766
62-0063	BRIDGEPORT 63 BOND 2014	62 MORRILL	0.086261	698,379
62-0063		School System Bond Total		707,145

Table 14 School District Bonds 2025-2026 (continued)

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
63-0030	TWIN RIVER 30 SCHOOL BOND 2024 (LB 2)	61 MERRICK	0.238088	372,116
63-0030	TWIN RIVER 30 SCHOOL BOND 2024 (LB 2)	63 NANCE	0.238088	837,788
63-0030	TWIN RIVER 30 SCHOOL BOND 2024 (LB 2)	71 PLATTE	0.238088	1,130,583
63-0030	TWIN RIVER 30 SCHOOL BOND 2024 (LB 2)	72 POLK	0.238088	162,246
63-0030		School System Bond Total		2,502,732
64-0029	AUBURN 29 BOND 2008	64 NEMAHA	0.030194	261,575
64-0029		School System Bond Total		261,575
65-0011	SUPERIOR 11 BOND 2010	65 NUCKOLLS	0.087553	398,975
65-0011	SUPERIOR 11 BOND 2010	85 THAYER	0.087553	759
65-0011	SUPERIOR 11 BOND 2010	91 WEBSTER	0.087553	171,477
65-0011		School System Bond Total		571,211
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	13 CASS	0.056444	43,183
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	49 JOHNSON	0.056444	1,379
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	66 OTOE	0.056444	662,483
66-0027		School System Bond Total		707,044
66-0111	NEBRASKA CITY 111 BOND 2007	13 CASS	0.125739	141,691
66-0111	NEBRASKA CITY 111 BOND 2007	64 NEMAHA	0.125739	1,882
66-0111	NEBRASKA CITY 111 BOND 2007	66 OTOE	0.125739	1,598,780
66-0111		School System Bond Total		1,742,354
66-0501	PALMYRA OR1 BOND 2016	55 LANCASTER	0.070754	314,620
66-0501	PALMYRA OR1 BOND 2016	66 OTOE	0.070754	358,437
66-0501	PALMYRA OR1 BOND 2022 (LB 2)	55 LANCASTER	0.191022	785,037
66-0501	PALMYRA OR1 BOND 2022 (LB 2)	66 OTOE	0.191022	815,853
66-0501		School System Bond Total		2,273,946
69-0044	HOLDREDGE 44 BOND 2014	42 HARLAN	0.056676	48,405
69-0044	HOLDREDGE 44 BOND 2014	69 PHELPS	0.056676	854,876
69-0044		School System Bond Total		903,282
69-0054	BERTRAND 54 BOND 2007	37 GOSPER	0.019985	75,545
69-0054	BERTRAND 54 BOND 2007	69 PHELPS	0.019985	86,069
69-0054		School System Bond Total		161,615
69-0055	LOOMIS 55 BOND 2007	42 HARLAN	0.034657	9,047
69-0055	LOOMIS 55 BOND 2007	69 PHELPS	0.034657	225,640
69-0055		School System Bond Total		234,688
71-0001	COLUMBUS 1 BOND	12 BUTLER	0.120983	18,643
71-0001	COLUMBUS 1 BOND	71 PLATTE	0.120983	3,648,785
71-0001	COLUMBUS 1 BOND	72 POLK	0.120983	2,058
71-0001		School System Bond Total		3,669,485
71-0005	LAKEVIEW 5 RENV 7-12 BOND 2020	12 BUTLER	0.045040	774
71-0005	LAKEVIEW 5 RENV 7-12 BOND 2020	71 PLATTE	0.045040	968,735
71-0005		School System Bond Total		969,509
72-0015	CROSS COUNTY 15 BOND	72 POLK	0.080586	562,118
72-0015	CROSS COUNTY 15 BOND	93 YORK	0.080586	347,167
72-0015		School System Bond Total		909,286
72-0019	OSCEOLA 19 BOND 2019	72 POLK	0.078455	560,614
72-0019		School System Bond Total		560,614

Table 14 School District Bonds 2025-2026 (continued)

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
72-0032	SHELBY-RISING CTY 32 BOND 2015	12 BUTLER	0.083643	372,960
72-0032	SHELBY-RISING CTY 32 BOND 2015	72 POLK	0.083643	529,036
72-0032		School System Bond Total		901,996
76-0002	CRETE 2 BOND 2013	34 GAGE	0.102533	1,268
76-0002	CRETE 2 BOND 2013	55 LANCASTER	0.102533	903,192
76-0002	CRETE 2 BOND 2013	76 SALINE	0.102533	869,074
76-0002	CRETE 2 BOND 2013	80 SEWARD	0.102533	62,780
76-0002		School System Bond Total		1,836,314
76-0068	FRIEND 68 BOND 2009	76 SALINE	0.085000	407,879
76-0068	FRIEND 68 BOND 2009	30 FILLMORE	0.085000	2,533
76-0068	FRIEND 68 BOND 2009	80 SEWARD	0.029973	22,340
76-0068		School System Bond Total		432,753
77-0001	BELLEVUE 1 BOND	77 SARPYP	0.120000	5,873,694
77-0001		School System Bond Total		5,873,694
77-0027	PAPILLION-LA VISTA 27 BOND 4	77 SARPYP	0.038412	3,774,746
77-0027	PAPILLION-LA VISTA 27 BOND 5	77 SARPYP	0.040961	4,025,237
77-0027	PAPILLION-LA VISTA 27 BOND 6	77 SARPYP	0.061679	6,200,484
77-0027	PAPILLION-LA VISTA 27 BOND 7 2023 (LB 2)	77 SARPYP	0.035875	3,660,517
77-0027		School System Bond Total		17,660,984
77-0037	GRETN 37 BOND	28 DOUGLAS	0.375900	2,899,288
77-0037	GRETN 37 BOND	77 SARPYP	0.375901	20,408,229
77-0037		School System Bond Total		23,307,517
77-0046	SPRINGFIELD PLATTEVIEW 46 BOND 2 (2020)	77 SARPYP	0.110192	4,201,544
77-0046		School System Bond Total		4,201,544
78-0001	ASHLAND GREENWD BOND K-12 2021	13 CASS	0.200990	733,568
78-0001	ASHLAND-GREENWOOD 1 BOND K-12 2021	77 SARPYP	0.200990	2,296
78-0001	ASHLAND-GRNWD 1 BOND K-12 2021	78 SAUNDERS	0.200990	2,400,573
78-0001		School System Bond Total		3,136,438
78-0009	YUTAN 9 BOND K-8	78 SAUNDERS	0.053121	264,361
78-0009		School System Bond Total		264,361
79-0016	GERING 16 BOND 2011	79 SCOTTS BLUFF	0.220021	2,458,525
79-0016		School System Bond Total		2,458,525
79-0032	SCOTTSBLUFF 32 BOND 2009	62 MORRILL	0.140000	1,920
79-0032	SCOTTSBLUFF 32 BOND 2009	79 SCOTTS BLUFF	0.140000	2,964,481
79-0032		School System Bond Total		2,966,402
80-0009	SEWARD 9 MS BOND 2010	12 BUTLER	0.082958	70,837
80-0009	SEWARD 9 MS BOND 2010	80 SEWARD	0.082958	1,747,699
80-0009		School System Bond Total		1,818,535

Table 14 School District Bonds 2025-2026 (continued)

Base School Code	Base School District	County Number & Name	Bond Tax Rate	2025 School Bond Taxes
80-0567	CENTENNIAL 67R BOND 2017 (refi)	12 BUTLER	0.021763	12,857
80-0567	CENTENNIAL 67R BOND 2017 (refi)	72 POLK	0.021763	14,460
80-0567	CENTENNIAL 67R BOND 2017 (refi)	80 SEWARD	0.021763	200,088
80-0567	CENTENNIAL 67R BOND 2017 (refi)	93 YORK	0.021763	211,634
80-0567	CENTENNIAL 67R BOND 2025 (LB 2)	12 BUTLER	0.024196	10,061
80-0567	CENTENNIAL 67R BOND 2025 (LB 2)	72 POLK	0.024196	11,500
80-0567	CENTENNIAL 67R BOND 2025 (LB 2)	80 SEWARD	0.024196	169,951
80-0567	CENTENNIAL 67R BOND 2025 (LB 2)	93 YORK	0.024196	175,479
80-0567		School System Bond Total		806,029
85-0070	THAYER CENTRAL COMM 70 BOND	65 NUCKOLLS	0.034273	8,042
85-0070	THAYER CENTRAL COMM 70 BOND	85 THAYER	0.034273	370,732
85-0070		School System Bond Total		378,775
87-0016	UMO N HO NATION SCH 16 BOND	87 THURSTON	0.099890	28,131
87-0016		School System Bond Total		28,131
88-0005	ORD 5 BOND 2010	21 CUSTER	0.063171	24,231
88-0005	ORD 5 BOND 2010	36 GARFIELD	0.063171	23,448
88-0005	ORD 5 BOND 2010	39 GREELEY	0.063171	1,387
88-0005	ORD 5 BOND 2010	88 VALLEY	0.063171	637,808
88-0005		School System Bond Total		686,874
89-0001	BLAIR 1 BOND	89 WASHINGTON	0.066611	1,999,591
89-0001		School System Bond Total		1,999,591
89-0003	FORT CALHOUN 3 BOND 2013	28 DOUGLAS	0.120000	96,546
89-0003	FORT CALHOUN 3 BOND 2013	89 WASHINGTON	0.120000	766,970
89-0003		School System Bond Total		863,516
89-0024	ARLINGTON 24 BOND 2007	27 DODGE	0.074271	43,004
89-0024	ARLINGTON 24 BOND 2007	28 DOUGLAS	0.074270	40,723
89-0024	ARLINGTON 24 BOND 2007	89 WASHINGTON	0.074271	674,121
89-0024		School System Bond Total		757,848
90-0017	WAYNE 17 BOND 2023 (LB 2)	26 DIXON	0.165191	78,811
90-0017	WAYNE 17 BOND 2023 (LB 2)	90 WAYNE	0.165191	1,921,365
90-0017		School System Bond Total		2,000,176
90-0595	WINSIDE 595 BOND	90 WAYNE	0.103707	700,924
90-0595	WINSIDE 595 BOND 2021	84 STANTON	0.103707	3,073
90-0595		School System Bond Total		703,997
93-0012	YORK 12 BOND	93 YORK	0.096760	1,646,807
93-0012	YORK 12 BOND 2025 (LB 2)	93 YORK	0.101760	1,549,810
93-0012		School System Bond Total		3,196,617
93-0096	HEARTLAND 96 BOND 2022 (LB 2)	93 YORK	0.062836	442,071
93-0096	HEARTLAND 96 BOND 2022 (LB 2)	30 FILLMORE	0.062836	534
93-0096	HEARTLAND 96 BOND 2024 (LB 2)	30 FILLMORE	0.057597	489
93-0096	HEARTLAND 96 BOND 2024 (LB 2)	41 HAMILTON	0.057597	94,056
93-0096	HEARTLAND 96 BOND 2024 (LB 2)	93 YORK	0.057597	405,213
93-0096	HEARTLAND 96 BONDS 2022 (LB 2)	41 HAMILTON	0.062836	102,611
93-0096		School System Bond Total		1,044,974
Grand Total				345,170,538

Table 15 Cities 2025 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
ABIE	65	BUTLER	4,691,182	0.228088	0.000000	0.228088	\$ 10,700.08
ADAMS	604	GAGE	108,922,136	0.459913	0.015354	0.475267	517,671.62
AINSWORTH	1,616	BROWN	126,391,481	0.529910	0.000000	0.529910	669,763.20
ALBION	1,740	BOONE	229,261,692	0.351821	0.055183	0.407004	933,106.60
ALDA	647	HALL	45,086,949	0.174788	0.000000	0.174788	78,806.77
ALEXANDRIA	148	THAYER	6,649,724	0.407521	0.000000	0.407521	27,099.00
ALLEN	355	DIXON	21,798,377	0.450000	0.000000	0.450000	98,093.13
ALLIANCE	8,151	BOX BUTTE	669,301,962	0.326369	0.000000	0.326369	2,184,398.57
ALMA	1,043	HARLAN	112,732,346	0.233325	0.070794	0.304119	342,840.47
ALVO	115	CASS	9,126,835	0.448083	0.107997	0.556080	50,752.69
AMHERST	201	BUFFALO	21,659,318	0.076134	0.152359	0.228493	49,490.14
ANOKA	10	BOYD	694,453	0.000000	0.000000	0.000000	0.00
ANSELMO	108	CUSTER	7,044,863	0.450000	0.000000	0.450000	31,702.18
ANSLEY	459	CUSTER	28,991,660	0.500000	0.000000	0.500000	144,958.80
ARAPAHOE	1,002	FURNAS	69,925,967	0.373231	0.121328	0.494559	345,826.27
ARCADIA	283	VALLEY	22,267,472	0.500000	0.100460	0.600460	133,707.74
ARLINGTON	1,300	WASHINGTON	133,588,802	0.450000	0.000000	0.450000	601,150.45
ARNOLD	592	CUSTER	40,343,319	0.350436	0.000000	0.350436	141,378.18
ARTHUR	128	ARTHUR	6,256,334	0.228041	0.000000	0.228041	14,267.14
ASHLAND	3,123	SAUNDERS	299,464,141	0.450000	0.130000	0.580000	1,736,892.24
ASHTON	198	SHERMAN	11,595,303	0.386296	0.000000	0.386296	44,792.57
ATKINSON	1,306	HOLT	131,480,917	0.336539	0.000000	0.336539	442,484.59
ATLANTA	106	HELPS	7,420,319	0.191636	0.000000	0.191636	14,220.07
AUBURN	3,470	NEMAHA	193,299,697	0.372014	0.000000	0.372014	719,102.10
AURORA	4,678	HAMILTON	588,640,777	0.379810	0.078028	0.457838	2,695,025.41
AVOCA	178	CASS	9,595,194	0.450000	0.000000	0.450000	43,178.60
AXTELL	732	KEARNEY	65,218,855	0.503921	0.150815	0.654736	427,012.17
AYR	83	ADAMS	7,679,923	0.158932	0.000000	0.158932	12,205.85
BANCROFT	496	CUMING	35,926,075	0.249739	0.000000	0.249739	89,721.85
BARADA	21	RICHARDSON	681,989	0.146630	0.000000	0.146630	1,000.05
BARNESTON	90	GAGE	4,556,904	0.433673	0.000000	0.433673	19,762.29
BARTLETT	109	WHEELER	5,893,060	0.453421	0.000000	0.453421	26,720.48
BARTLEY	270	RED WILLOW	21,145,842	0.238818	0.000000	0.238818	50,500.48
BASSETT	538	ROCK	33,881,966	0.469390	0.000000	0.469390	159,039.45
BATTLE CREEK	1,194	MADISON	100,862,194	0.403552	0.000000	0.403552	407,031.43
BAYARD	1,140	MORRILL	54,094,956	0.365949	0.000000	0.365949	197,960.95
BAZILE MILLS	26	KNOX	2,450,538	0.450000	0.000000	0.450000	11,027.49
BEATRICE	12,263	GAGE	1,033,095,714	0.359948	0.008945	0.368893	3,811,025.12
BEAVER CITY	537	FURNAS	28,287,535	0.500000	0.000000	0.500000	141,438.11
BEAVER CROSSING	375	SEWARD	26,912,400	0.445891	0.000000	0.445891	120,000.03
BEE	171	SEWARD	19,951,029	0.450000	0.000000	0.450000	89,779.68
BEEMER	611	CUMING	47,473,069	0.393200	0.000000	0.393200	186,664.76
BELDEN	113	CEDAR	6,626,656	0.406185	0.000000	0.406185	26,916.68
BELGRADE	103	NANCE	6,078,426	0.365000	0.000000	0.365000	22,186.53
BELLEVUE	65,031	SARPY	6,468,596,385	0.480000	0.130000	0.610000	39,458,438.17
BELLWOOD	407	BUTLER	27,710,891	0.493304	0.000000	0.493304	136,699.39
BELVIDERE	51	THAYER	6,192,375	0.334444	0.000000	0.334444	20,710.07
BENEDICT	203	YORK	16,655,343	0.336885	0.000000	0.336885	56,109.36
BENKELMAN	821	DUNDY	76,997,060	0.343944	0.000000	0.343944	264,827.98
BENNET	1,082	LANCASTER	128,255,521	0.263125	0.031819	0.294944	378,282.18
BENNINGTON	2,026	DOUGLAS	287,247,520	0.356560	0.201950	0.558510	1,604,306.33
BERTRAND	709	HELPS	48,941,939	0.449797	0.361142	0.810939	396,890.35
BERWYN	75	CUSTER	5,510,301	0.355589	0.000000	0.355589	19,594.15
BIG SPRINGS	401	DEUEL	37,247,968	0.500000	0.000000	0.500000	186,240.23
BLADEN	205	WEBSTER	12,671,695	0.450000	0.000000	0.450000	57,022.90
BLAIR	7,828	WASHINGTON	1,117,026,770	0.238651	0.045850	0.284501	3,177,956.32
BLOOMFIELD	986	KNOX	62,837,946	0.450000	0.152503	0.602503	378,602.14
BLOOMINGTON	110	FRANKLIN	5,555,729	0.379158	0.000000	0.379158	21,065.21
BLUE HILL	805	WEBSTER	56,136,466	0.370000	0.133218	0.503218	282,489.54
BLUE SPRINGS	282	GAGE	13,166,946	0.294721	0.000000	0.294721	38,805.94
BOELUS	181	HOWARD	8,864,827	0.250654	0.000000	0.250654	22,220.28
BRADSHAW	273	YORK	32,243,583	0.211306	0.189197	0.400503	129,136.60
BRADY	383	LINCOLN	28,308,009	0.493261	0.000000	0.493261	139,632.29
BRAINARD	336	BUTLER	35,138,809	0.480000	0.000000	0.480000	168,666.74
BREWSTER	12	BLAINE	1,062,701	0.297711	0.000000	0.297711	3,163.91
BRIDGEPORT	1,454	MORRILL	136,706,767	0.305116	0.000000	0.305116	417,114.82
BRISTOW	70	BOYD	1,742,692	0.450000	0.000000	0.450000	7,842.25

¹ City/Village population per Dept. of Revenue, Research Division December 2025

Table 15 Cities 2025 Value, Tax Rates, & Property Taxes Levied (continued)

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
BROADWATER	95	MORRILL	5,685,964	0.297531	0.000000	0.297531	\$ 16,917.72
BROCK	123	NEMAHA	7,062,956	0.449126	0.000000	0.449126	31,721.54
BROKEN BOW	3,506	CUSTER	291,920,117	0.366592	0.024353	0.390945	1,141,249.69
BROWNVILLE	139	NEMAHA	12,365,807	0.334875	0.000000	0.334875	41,410.01
BRULE	331	KEITH	31,907,876	0.142701	0.170387	0.313088	99,900.22
BRUNING	290	THAYER	30,408,118	0.292840	0.000000	0.292840	89,047.22
BRUNO	95	BUTLER	5,808,877	0.375320	0.000000	0.375320	21,802.04
BRUNSWICK	152	ANTELOPE	20,994,285	0.435567	0.000000	0.435567	91,444.43
BURCHARD	76	PAWNEE	13,932,548	0.304817	0.000000	0.304817	42,468.93
BURR	52	OTOE	3,240,986	0.450000	0.000000	0.450000	14,584.53
BURTON	11	KEYA PAHA	331,095	0.000000	0.000000	0.000000	0.00
BURWELL	1,087	GARFIELD	96,146,407	0.421053	0.232292	0.653345	628,167.74
BUSHNELL	115	KIMBALL	9,487,953	0.425202	0.000000	0.425202	40,343.28
BUTTE	286	BOYD	12,489,905	0.445416	0.000000	0.445416	55,632.59
BYRON	83	THAYER	6,818,157	0.422622	0.000000	0.422622	28,815.02
CAIRO	822	HALL	81,087,243	0.380000	0.055989	0.435989	353,532.10
CALLAWAY	563	CUSTER	44,112,571	0.910489	0.000000	0.910489	401,641.29
CAMBRIDGE	1,071	FURNAS	88,424,326	0.432405	0.024111	0.456516	403,672.28
CAMPBELL	272	FRANKLIN	18,840,567	0.450000	0.000000	0.450000	84,783.06
CARLETON	92	THAYER	11,024,462	0.274843	0.000000	0.274843	30,299.91
CARROLL	191	WAYNE	10,325,092	0.449986	0.000000	0.449986	46,461.71
CEDAR BLUFFS	615	SAUNDERS	46,537,118	0.290647	0.181337	0.471984	219,647.65
CEDAR CREEK	465	CASS	108,693,864	0.120001	0.085794	0.205795	223,686.86
CEDAR RAPIDS	382	BOONE	26,745,783	0.499951	0.000000	0.499951	133,716.46
CENTER	79	KNOX	3,018,986	0.366510	0.000000	0.366510	11,065.05
CENTRAL CITY	3,039	MERRICK	308,630,917	0.361363	0.000000	0.361363	1,115,279.74
CERESCO	919	SAUNDERS	92,513,859	0.279770	0.290169	0.569939	527,272.37
CHADRON	5,206	DAWES	342,890,580	0.391829	0.000000	0.391829	1,343,547.54
CHAMBERS	288	HOLT	16,469,895	0.401501	0.000000	0.401501	66,126.77
CHAPMAN	260	MERRICK	22,632,772	0.103832	0.000000	0.103832	23,500.08
CHAPPELL	844	DEUEL	43,464,245	0.368157	0.000000	0.368157	160,017.24
CHESTER	224	THAYER	14,880,621	0.415951	0.000000	0.415951	61,896.11
CLARKS	344	MERRICK	24,021,035	0.449998	0.000000	0.449998	108,094.78
CLARKSON	641	COLFAX	43,922,370	0.500000	0.150000	0.650000	285,496.33
CLATONIA	263	GAGE	18,942,155	0.394334	0.000000	0.394334	74,695.58
CLAY CENTER	735	CLAY	53,892,156	0.499999	0.181848	0.681847	367,463.13
CLEARWATER	320	ANTELOPE	21,217,574	0.500000	0.000000	0.500000	106,088.24
CLINTON	38	SHERIDAN	2,325,178	0.000000	0.000000	0.000000	0.00
CODY	168	CHERRY	10,686,118	0.225591	0.000000	0.225591	24,107.14
COLERIDGE	537	CEDAR	22,220,586	0.500000	0.428891	0.928891	206,405.89
COLON	107	SAUNDERS	8,895,952	0.424013	0.000000	0.424013	37,720.01
COLUMBUS	24,028	PLATTE	2,607,788,621	0.290030	0.000000	0.290030	7,563,378.98
COMSTOCK	68	CUSTER	3,300,353	0.500000	0.000000	0.500000	16,501.93
CONCORD	126	DIXON	6,189,153	0.450000	0.000000	0.450000	27,851.32
COOK	319	JOHNSON	16,258,142	0.247776	0.239265	0.487041	79,183.92
CORDOVA	92	SEWARD	10,094,260	0.108973	0.000000	0.108973	11,000.03
CORNLEA	33	PLATTE	4,718,130	0.000000	0.000000	0.000000	0.00
CORTLAND	504	GAGE	52,176,881	0.270939	0.049999	0.320938	167,455.82
COTESFIELD	29	HOWARD	2,718,064	0.349992	0.000000	0.349992	9,513.13
COWLES	21	WEBSTER	3,935,528	0.108491	0.000000	0.108491	4,269.70
COZAD	3,988	DAWSON	265,978,793	0.354662	0.000000	0.354662	943,327.93
CRAB ORCHARD	46	JOHNSON	1,188,131	0.169762	0.000000	0.169762	2,016.95
CRAIG	202	BURT	9,480,782	0.420409	0.148142	0.568551	53,903.08
CRAWFORD	840	DAWES	46,408,387	0.429574	0.000000	0.429574	199,359.22
CREIGHTON	1,147	KNOX	59,582,510	0.399065	0.000000	0.399065	237,774.08
CRESTON	181	PLATTE	18,286,395	0.400263	0.000000	0.400263	73,193.97
CRETE	7,123	SALINE	528,158,015	0.220841	0.083022	0.303863	1,604,878.83
CROFTON	756	KNOX	50,626,007	0.450000	0.000000	0.450000	227,817.90
CROOKSTON	71	CHERRY	3,988,384	0.171222	0.000000	0.171222	6,829.12
CULBERTSON	534	HITCHCOCK	36,563,128	0.470000	0.000000	0.470000	171,847.24
CURTIS	806	FRONTIER	47,559,531	0.358898	0.000000	0.358898	170,690.17
CUSHING	37	HOWARD	1,696,028	0.120281	0.000000	0.120281	2,040.02
DAKOTA CITY	2,081	DAKOTA	147,398,230	0.323376	0.132295	0.455671	671,652.26
DALTON	284	CHEYENNE	22,084,049	0.410064	0.000000	0.410064	90,559.08
DANBURY	80	RED WILLOW	3,382,515	0.500000	0.000000	0.500000	16,912.87
DANNEBROG	273	HOWARD	16,358,955	0.500001	0.000000	0.500001	81,795.32
DAVENPORT	319	THAYER	38,866,052	0.309038	0.000000	0.309038	120,110.80

¹ City/Village population per Dept. of Revenue, Research Division December 2025

Table 15 Cities 2025 Value, Tax Rates, & Property Taxes Levied (continued)

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
DAVEY	135	LANCASTER	16,603,281	0.200817	0.000000	0.200817	33,342.26
DAVID CITY	2,999	BUTLER	241,379,262	0.474000	0.000000	0.474000	1,144,140.16
DAWSON	148	RICHARDSON	5,634,398	0.268337	0.000000	0.268337	15,119.39
DAYKIN	153	JEFFERSON	17,635,682	0.361862	0.000000	0.361862	63,817.01
DECATUR	410	BURT	39,581,149	0.446172	0.000000	0.446172	176,600.11
DENTON	189	LANCASTER	23,699,470	0.342050	0.139486	0.481536	114,121.52
DESHLER	752	THAYER	34,127,345	0.376934	0.000000	0.376934	128,637.61
DEWEESE	42	CLAY	3,866,880	0.352610	0.000000	0.352610	13,635.08
DEWITT	530	SALINE	34,269,378	0.447703	0.000000	0.447703	153,425.54
DILLER	247	JEFFERSON	21,687,079	0.347810	0.000000	0.347810	75,430.17
DIX	187	KIMBALL	14,357,942	0.450000	0.000000	0.450000	64,611.02
DIXON	77	DIXON	5,545,183	0.341958	0.000000	0.341958	18,962.36
DODGE	611	DODGE	40,797,881	0.499999	0.000000	0.499999	203,988.53
DONIPHAN	809	HALL	74,878,719	0.150911	0.236382	0.387293	290,000.52
DORCHESTER	610	SALINE	56,926,889	0.447216	0.000000	0.447216	254,586.57
DOUGLAS	166	OTOE	9,934,218	0.449205	0.313311	0.762516	75,749.95
DUBOIS	122	PAWNEE	5,418,948	0.359848	0.000000	0.359848	19,500.14
DUNBAR	165	OTOE	7,239,683	0.404018	0.092797	0.496815	35,967.91
DUNCAN	392	PLATTE	40,947,553	0.166158	0.000000	0.166158	68,037.88
DUNNING	80	BLAINE	4,181,267	0.690832	0.000000	0.690832	28,885.78
DWIGHT	229	BUTLER	18,203,192	0.438260	0.119274	0.557534	101,489.26
EAGLE	1,065	CASS	99,938,657	0.422143	0.045028	0.467171	466,885.19
EDDYVILLE	88	DAWSON	3,611,923	0.293611	0.000000	0.293611	10,605.12
EDGAR	428	CLAY	31,333,360	0.323534	0.764087	1.087621	340,789.67
EDISON	111	FURNAS	31,220,540	0.450000	0.000000	0.450000	140,492.74
ELBA	192	HOWARD	10,250,122	0.355635	0.000000	0.355635	36,453.18
ELGIN	717	ANTELOPE	68,577,270	0.273225	0.062236	0.335461	230,051.13
ELK CREEK	69	JOHNSON	3,341,749	0.446173	0.000000	0.446173	14,909.96
ELM CREEK	979	BUFFALO	76,888,776	0.392395	0.000000	0.392395	301,708.27
ELMWOOD	654	CASS	55,740,681	0.277196	0.000000	0.277196	154,511.33
ELSIE	102	PERKINS	8,317,827	0.421384	0.550023	0.971407	80,800.28
ELWOOD	658	GOSPER	57,095,170	0.450000	0.000000	0.450000	256,928.98
ELYRIA	50	VALLEY	3,844,827	0.500000	0.000000	0.500000	19,224.24
EMERSON	840	DAKOTA	14,821,847	0.397517	0.000000	0.397517	58,919.69
EMERSON	840	DIXON	16,415,703	0.397517	0.000000	0.397517	65,255.56
EMERSON	840	THURSTON	4,320,369	0.397517	0.000000	0.397517	17,174.27
EMMET	46	HOLT	1,952,227	0.450000	0.000000	0.450000	8,785.02
ENDICOTT	113	JEFFERSON	10,271,004	0.114932	0.000000	0.114932	11,804.71
ERICSON	89	WHEELER	7,469,546	0.300053	0.000000	0.300053	22,412.76
EUSTIS	389	FRONTIER	32,916,245	0.234272	0.000000	0.234272	77,113.51
EWING	373	HOLT	17,161,887	0.450000	0.000000	0.450000	77,228.61
EXETER	523	FILLMORE	50,179,787	0.406245	0.549590	0.955835	479,637.18
FAIRBURY	3,970	JEFFERSON	226,875,541	0.330672	0.084391	0.415063	941,679.13
FAIRFIELD	330	CLAY	32,897,940	0.390901	0.081315	0.472216	155,349.91
FAIRMONT	592	FILLMORE	98,622,598	0.447886	0.315073	0.762959	752,451.00
FALLS CITY	4,133	RICHARDSON	210,217,863	0.387474	0.000000	0.387474	814,542.86
FARNAM	182	DAWSON	10,271,060	0.485936	0.000000	0.485936	49,911.11
FARNAM	182	FRONTIER	3,521,805	0.485936	0.000000	0.485936	17,113.72
FARWELL	138	HOWARD	7,050,436	0.429761	0.000000	0.429761	30,300.22
FILLEY	124	GAGE	10,947,984	0.267773	0.000000	0.267773	29,315.93
FIRTH	649	LANCASTER	55,966,925	0.197794	0.048649	0.246443	137,926.68
FORDYCE	134	CEDAR	9,789,292	0.207267	0.000000	0.207267	20,290.16
FORT CALHOUN	1,117	WASHINGTON	137,123,867	0.510498	0.000000	0.510498	700,015.36
FOSTER	42	PIERCE	2,281,533	0.433831	0.000000	0.433831	9,898.11
FRANKLIN	941	FRANKLIN	55,691,205	0.450000	0.000000	0.450000	250,611.47
FREMONT	27,141	DODGE	2,919,808,527	0.241266	0.019277	0.260543	7,607,356.98
FRIEND	954	SALINE	99,919,049	0.500000	0.177868	0.677868	677,320.72
FULLERTON	1,244	NANCE	92,897,615	0.500000	0.060263	0.560263	520,472.65
FUNK	175	PHELPS	21,481,601	0.192306	0.000000	0.192306	41,310.55
GANDY	34	LOGAN	1,243,406	0.000000	0.000000	0.000000	0.00
GARLAND	210	SEWARD	15,851,828	0.449180	0.000000	0.449180	71,203.26
GARRISON	55	BUTLER	5,494,719	0.101916	0.000000	0.101916	5,600.06
GENEVA	2,136	FILLMORE	189,428,188	0.376934	0.295961	0.672895	1,274,655.46
GENOA	894	NANCE	61,692,636	0.374571	0.073671	0.448242	276,533.20
GERING	8,564	SCOTTS BLUFF	723,569,653	0.310520	0.000000	0.310520	2,246,831.66
GIBBON	1,878	BUFFALO	150,928,754	0.400000	0.145000	0.545000	\$ 822,562.71
GILEAD	30	THAYER	793,388	0.449969	0.000000	0.449969	\$ 3,570.02

¹ City/Village population per Dept. of Revenue, Research Division December 2025

Table 15 Cities 2025 Value, Tax Rates, & Property Taxes Levied (continued)

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
GILTNER	406	HAMILTON	33,459,469	0.371952	0.134025	0.505977	\$ 169,297.71
GLENVIL	260	CLAY	18,754,627	0.428402	0.105574	0.533976	100,145.67
GOEHNER	181	SEWARD	15,981,611	0.290571	0.000000	0.290571	46,437.92
GORDON	1,504	SHERIDAN	83,437,163	0.436474	0.013525	0.449999	375,467.80
GOTHENBURG	3,478	DAWSON	338,358,034	0.371014	0.000000	0.371014	1,255,357.87
GRAFTON	106	FILLMORE	9,460,444	0.450000	0.000000	0.450000	42,572.31
GRAND ISLAND	53,140	HALL	5,059,184,399	0.241485	0.000000	0.241485	12,217,185.28
GRANT	1,197	PERKINS	95,152,788	0.351187	0.010509	0.361696	344,165.02
GREELEY	402	GREELEY	27,232,224	0.986888	0.093112	1.080000	294,108.95
GREENWOOD	595	CASS	53,662,845	0.302971	0.000000	0.302971	162,583.26
GRESHAM	219	YORK	11,574,028	0.364288	0.000000	0.364288	42,162.74
GRETNA	9,323	SARPY	1,543,265,039	0.235766	0.189354	0.425120	6,560,728.29
GROSS	3	BOYD	128,330	0.000000	0.000000	0.000000	0.00
GUIDE ROCK	199	WEBSTER	7,567,999	0.450000	0.000000	0.450000	34,056.38
GURLEY	187	CHEYENNE	13,977,807	0.398883	0.000000	0.398883	55,755.34
HADAR	280	PIERCE	28,667,893	0.310461	0.000000	0.310461	89,002.77
HAIGLER	145	DUNDY	8,850,988	0.500000	0.000000	0.500000	44,255.16
HALLAM	268	LANCASTER	34,668,679	0.441173	0.000000	0.441173	152,948.95
HALSEY	68	BLAINE	218,069	0.226359	0.000000	0.226359	493.64
HALSEY	68	THOMAS	6,477,085	0.226359	0.000000	0.226359	14,661.56
HAMLET	27	HAYES	1,602,480	0.344481	0.000000	0.344481	5,520.30
HAMPTON	432	HAMILTON	41,929,587	0.435105	0.000000	0.435105	182,438.16
HARBINE	56	JEFFERSON	2,671,119	0.411738	0.000000	0.411738	10,998.07
HARDY	97	NUCKOLLS	4,823,546	0.315027	0.000000	0.315027	15,195.59
HARRISON	239	SIOUX	12,295,147	0.374134	0.000000	0.374134	46,000.69
HARTINGTON	1,517	CEDAR	137,828,626	0.431835	0.156220	0.588055	810,510.17
HARVARD	951	CLAY	35,535,445	0.500000	0.323485	0.823485	292,630.23
HASTINGS	25,154	ADAMS	2,293,637,846	0.379091	0.000000	0.379091	8,694,975.10
HAY SPRINGS	599	SHERIDAN	26,109,157	0.464681	0.000000	0.464681	121,325.06
HAYES CENTER	224	HAYES	11,304,552	0.500000	0.000000	0.500000	56,523.12
HAZARD	57	SHERMAN	7,806,057	0.104491	0.000000	0.104491	8,156.71
HEARTWELL	81	KEARNEY	2,355,034	0.287342	0.000000	0.287342	6,767.10
HEBRON	1,458	THAYER	116,156,744	0.373024	0.043036	0.416060	483,281.77
HEMINGFORD	787	BOX BUTTE	60,643,657	0.483950	0.391385	0.875335	530,836.22
HENDERSON	1,080	YORK	94,621,996	0.210786	0.424320	0.635106	600,950.07
HENDLEY	20	FURNAS	999,578	0.454692	0.000000	0.454692	4,545.11
HENRY	125	SCOTTS BLUFF	7,948,974	0.066071	0.000000	0.066071	5,252.03
HERMAN	247	WASHINGTON	18,720,621	0.440691	0.200314	0.641005	120,000.51
HERSHEY	649	LINCOLN	66,142,446	0.133046	0.078618	0.211664	139,999.67
HICKMAN	2,607	LANCASTER	406,567,129	0.251211	0.196926	0.448137	1,821,978.20
HILDRETH	377	FRANKLIN	27,604,633	0.450000	0.111692	0.561692	155,053.62
HOLBROOK	201	FURNAS	10,001,495	0.499996	0.000000	0.499996	50,007.37
HOLDREGE	5,515	HELPS	512,370,481	0.390481	0.000000	0.390481	2,000,713.84
HOLSTEIN	191	ADAMS	16,041,455	0.337329	0.000000	0.337329	54,112.45
HOMER	532	DAKOTA	41,279,444	0.218980	0.000000	0.218980	90,394.02
HOOPER	859	DODGE	73,681,944	0.836222	0.000000	0.836222	616,144.75
HORDVILLE	131	HAMILTON	8,297,701	0.301288	0.112792	0.414080	34,359.39
HOSKINS	263	WAYNE	19,711,110	0.246003	0.122926	0.368929	72,720.23
HOWELLS	561	COLFAX	48,582,835	0.210592	0.207494	0.418086	203,118.84
HUBBARD	153	DAKOTA	13,556,670	0.271933	0.000000	0.271933	36,865.15
HUBBELL	63	THAYER	2,997,475	0.499954	0.000000	0.499954	14,986.05
HUMBOLDT	800	RICHARDSON	30,528,286	0.413295	0.165732	0.579027	176,768.34
HUMPHREY	905	PLATTE	137,978,917	0.330812	0.147449	0.478261	659,900.56
HYANNIS	165	GRANT	12,260,664	0.450000	0.000000	0.450000	55,173.49
IMPERIAL	2,068	CHASE	271,119,300	0.573087	0.000000	0.573087	1,553,749.25
INDIANOLA	524	RED WILLOW	39,520,280	0.222916	0.000000	0.222916	88,097.55
INGLEWOOD	380	DODGE	27,954,528	0.295635	0.000000	0.295635	82,643.49
INMAN	95	HOLT	2,304,061	0.450000	0.000000	0.450000	10,368.31
ITHACA	160	SAUNDERS	9,442,744	0.176485	0.000000	0.176485	16,665.01
JACKSON	207	DAKOTA	64,339,568	0.354924	0.000000	0.354924	228,356.80
JANSEN	101	JEFFERSON	23,545,434	0.402566	0.222973	0.625539	147,286.01
JOHNSON	309	NEMAHA	23,677,914	0.420001	0.250025	0.670026	158,648.14
JOHNSTOWN	47	BROWN	2,207,179	0.428723	0.000000	0.428723	9,462.82
JULIAN	46	NEMAHA	2,535,369	0.500000	0.000000	0.500000	12,676.86
JUNIATA	748	ADAMS	63,935,847	0.495745	0.000000	0.495745	316,958.85
KEARNEY	33,792	BUFFALO	3,888,380,334	0.172799	0.015933	0.188732	7,338,627.14
KENESAW	919	ADAMS	72,416,115	0.330000	0.089760	0.419760	303,974.07

¹ City/Village population per Dept. of Revenue, Research Division December 2025

Table 15 Cities 2025 Value, Tax Rates, & Property Taxes Levied (continued)

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
KENNARD	381	WASHINGTON	37,675,200	0.305612	0.000000	0.305612	\$ 115,140.13
KILGORE	63	CHERRY	4,897,235	0.247487	0.000000	0.247487	12,120.22
KIMBALL	2,290	KIMBALL	199,254,151	0.413216	0.000000	0.413216	823,352.09
LA VISTA	16,746	SARPY	2,514,322,636	0.500000	0.040000	0.540000	13,577,343.40
LAUREL	972	CEDAR	67,821,465	0.499999	0.000000	0.499999	339,107.66
LAWRENCE	272	NUCKOLLS	14,369,350	0.038276	0.313167	0.351443	50,500.36
LEBANON	46	RED WILLOW	1,419,870	0.450000	0.000000	0.450000	6,389.63
LEIGH	436	COLFAX	36,064,874	0.500000	0.033273	0.533273	192,324.92
LESHARA	108	SAUNDERS	6,768,510	0.313363	0.000000	0.313363	21,210.03
LEWELLEN	175	GARDEN	14,096,526	0.297946	0.000000	0.297946	42,000.38
LEWISTON	55	PAWNEE	2,315,709	0.444927	0.000000	0.444927	10,303.34
LEXINGTON	10,348	DAWSON	590,582,694	0.342246	0.000000	0.342246	2,021,249.72
LIBERTY	37	GAGE	2,016,532	0.376136	0.000000	0.376136	7,584.90
LINCOLN	291,331	LANCASTER	38,500,264,700	0.288351	0.008968	0.297319	114,468,634.76
LINDSAY	283	PLATTE	54,632,216	0.450000	0.184181	0.634181	346,467.80
LINWOOD	94	BUTLER	3,399,476	0.197575	0.000000	0.197575	6,716.67
LITCHFIELD	220	SHERMAN	17,884,509	0.352959	0.000000	0.352959	63,125.24
LODGEPOLE	312	CHEYENNE	22,971,462	0.406419	0.000000	0.406419	93,360.65
LONG PINE	305	BROWN	18,075,881	0.418697	0.000000	0.418697	75,683.55
LOOMIS	392	PHELPS	38,113,554	0.381597	0.000000	0.381597	145,440.58
LORTON	35	OTOE	1,186,800	0.000000	0.000000	0.000000	0.00
LOUISVILLE	1,319	CASS	107,779,904	0.482218	0.072093	0.554311	597,436.93
LOUP CITY	1,053	SHERMAN	83,770,505	0.441262	0.174905	0.616167	516,167.78
LUSHTON	28	YORK	6,242,555	0.041618	0.000000	0.041618	2,598.06
LYMAN	259	SCOTTS BLUFF	15,063,605	0.328540	0.000000	0.328540	49,490.38
LYNCH	194	BOYD	8,806,314	0.436867	0.000000	0.436867	38,472.41
LYONS	824	BURT	62,609,820	0.346795	0.226681	0.573476	359,052.30
MACY	0	THURSTON	592,140	0.000000	0.000000	0.000000	0.00
MADISON	2,283	MADISON	115,538,250	0.319375	0.000000	0.319375	369,000.27
MADRID	242	PERKINS	30,369,631	0.265630	0.000000	0.265630	80,671.08
MAGNET	43	CEDAR	3,097,841	0.349752	0.000000	0.349752	10,834.92
MALCOLM	457	LANCASTER	45,882,657	0.218104	0.080378	0.298482	136,951.54
MALMO	94	SAUNDERS	6,661,475	0.213782	0.000000	0.213782	14,241.04
MANLEY	167	CASS	13,541,646	0.273774	0.000000	0.273774	37,073.62
MARQUETTE	236	HAMILTON	10,662,522	0.449638	0.266951	0.716589	76,406.99
MARTINSBURG	78	DIXON	3,456,887	0.450000	0.000000	0.450000	15,556.11
MASKELL	58	DIXON	3,520,626	0.301225	0.000000	0.301225	10,605.13
MASON CITY	151	CUSTER	7,824,368	0.423822	0.000000	0.423822	33,161.63
MAXWELL	257	LINCOLN	23,105,563	0.313839	0.000000	0.313839	72,514.36
MAYWOOD	262	FRONTIER	26,864,074	0.317692	0.000000	0.317692	85,344.96
MCCOOK	7,446	RED WILLOW	625,048,841	0.440000	0.000000	0.440000	2,750,220.55
MCCOOL JUNCTION	453	YORK	54,482,271	0.166843	0.000000	0.166843	90,899.76
MCGREW	75	SCOTTS BLUFF	5,330,164	0.414490	0.000000	0.414490	22,093.10
MCLEAN	33	PIERCE	1,859,881	0.413467	0.000000	0.413467	7,690.09
MEAD	617	SAUNDERS	56,381,187	0.273212	0.174137	0.447349	252,220.55
MEADOW GROVE	287	MADISON	17,044,433	0.499998	0.000000	0.499998	85,221.54
MELBETA	108	SCOTTS BLUFF	5,593,876	0.252776	0.000000	0.252776	14,140.04
MEMPHIS	109	SAUNDERS	5,541,244	0.030919	0.000000	0.030919	1,713.29
MERNA	343	CUSTER	22,815,410	0.402062	0.000000	0.402062	91,732.47
MERRIMAN	87	CHERRY	4,456,886	0.450000	0.000000	0.450000	20,056.33
MILFORD	2,155	SEWARD	170,516,777	0.453267	0.039784	0.493051	840,734.76
MILLER	129	BUFFALO	8,058,998	0.451431	0.000000	0.451431	36,380.98
MILLIGAN	244	FILLMORE	20,156,601	0.450000	0.000000	0.450000	90,705.13
MINATARE	715	SCOTTS BLUFF	25,984,173	0.398416	0.000000	0.398416	103,525.77
MINDEN	3,118	KEARNEY	282,284,458	0.438862	0.100196	0.539058	1,521,679.53
MITCHELL	1,548	SCOTTS BLUFF	92,222,521	0.327560	0.000000	0.327560	302,085.12
MONOWI	2	BOYD	45,097	0.000000	0.000000	0.000000	0.00
MONROE	296	PLATTE	44,769,373	0.380116	0.000000	0.380116	170,175.79
MOOREFIELD	27	FRONTIER	2,335,222	0.354666	0.000000	0.354666	8,282.24
MORRILL	934	SCOTTS BLUFF	67,838,318	0.449998	0.000000	0.449998	305,271.77
MORSE BLUFF	117	SAUNDERS	7,647,297	0.174337	0.000000	0.174337	13,332.01
MULLEN	500	HOOVER	27,804,299	0.253579	0.000000	0.253579	70,506.41
MURDOCK	270	CASS	23,333,485	0.270206	0.000000	0.270206	63,048.56
MURRAY	480	CASS	36,386,017	0.450000	0.000000	0.450000	163,737.47
NAPER	89	BOYD	1,737,434	0.450000	0.000000	0.450000	7,818.63
NAPONEE	83	FRANKLIN	6,098,918	0.267259	0.000000	0.267259	16,300.05
NEBRASKA CITY	7,222	OTOE	555,752,450	0.317840	0.161922	0.479762	2,666,289.39

¹ City/Village population per Dept. of Revenue, Research Division December 2025

Table 15 Cities 2025 Value, Tax Rates, & Property Taxes Levied (continued)

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
NEHAWKA	173	CASS	10,409,544	0.434227	0.000000	0.434227	\$ 45,201.25
NELIGH	1,536	ANTELOPE	116,082,355	0.585040	0.000000	0.585040	679,132.65
NELSON	456	NUCKOLLS	16,087,687	0.460289	0.000000	0.460289	74,050.33
NEMAHA	114	NEMAHA	5,153,046	0.440100	0.000000	0.440100	22,678.54
NENZEL	17	CHERRY	1,044,530	0.000000	0.000000	0.000000	0.00
NEWCASTLE	280	DIXON	13,703,610	0.450000	0.000000	0.450000	61,666.73
NEWMAN GROVE	667	MADISON	41,125,843	0.368733	0.000000	0.368733	151,644.58
NEWMAN GROVE	667	PLATTE	887,257	0.368733	0.000000	0.368733	3,271.64
NEWPORT	68	ROCK	2,240,661	0.159905	0.290093	0.449998	10,083.12
NICKERSON	312	DODGE	13,488,495	0.449998	0.000000	0.449998	60,697.90
NIOBRARA	365	KNOX	20,898,493	0.354667	0.235041	0.589708	123,240.79
NORA	21	NUCKOLLS	2,395,970	0.231848	0.000000	0.231848	5,555.06
NORFOLK	25,868	MADISON	2,797,164,492	0.255349	0.000000	0.255349	7,142,531.30
NORMAN	32	KEARNEY	3,882,485	0.128797	0.000000	0.128797	5,000.51
NORTH BEND	1,279	DODGE	137,427,880	0.327910	0.000000	0.327910	450,639.60
NORTH LOUP	254	VALLEY	14,357,450	0.935000	0.000000	0.935000	134,242.87
NORTH PLATTE	23,390	LINCOLN	2,174,617,321	0.325443	0.124717	0.450160	9,789,257.96
OAK	54	NUCKOLLS	1,554,336	0.366503	0.000000	0.366503	5,696.76
OAKDALE	276	ANTELOPE	7,530,215	0.898395	0.000000	0.898395	67,651.71
OAKLAND	1,369	BURT	92,404,084	0.500000	0.136136	0.636136	587,815.77
OBERT	22	CEDAR	1,772,201	0.064686	0.057048	0.121734	2,157.36
OCONTO	138	CUSTER	5,778,945	0.415853	0.000000	0.415853	24,032.06
OCTAVIA	107	BUTLER	4,824,168	0.355916	0.000000	0.355916	17,170.09
ODELL	260	GAGE	16,771,720	0.376751	0.000000	0.376751	63,187.96
OGALLALA	4,878	KEITH	480,351,035	0.380000	0.000000	0.380000	1,825,337.93
OHIOWA	120	FILLMORE	6,345,774	0.449985	0.000000	0.449985	28,555.24
OMAHA	494,746	DOUGLAS	56,464,987,110	0.226220	0.213720	0.439940	248,412,069.22
O'NEILL	3,581	HOLT	241,450,834	0.489302	0.000000	0.489302	1,181,423.64
ONG	49	CLAY	2,299,590	0.450000	0.000000	0.450000	10,348.38
ORCHARD	363	ANTELOPE	26,160,087	0.499997	0.050003	0.550000	143,881.12
ORD	2,113	VALLEY	242,961,330	0.332261	0.115245	0.447506	1,087,268.67
ORLEANS	341	HARLAN	17,849,713	0.500000	0.000000	0.500000	89,248.52
OSCEOLA	875	POLK	72,432,153	0.371730	0.110453	0.482183	349,256.40
OSHKOSH	809	GARDEN	43,311,308	0.194189	0.131664	0.325853	141,132.18
OSMOND	794	PIERCE	71,589,440	0.450000	0.241551	0.691551	495,078.56
OTOE	161	OTOE	5,348,296	0.449981	0.373951	0.823932	44,066.28
OVERTON	607	DAWSON	38,366,902	0.500000	0.167731	0.667731	256,188.40
OXFORD	718	FURNAS	29,554,949	0.500000	0.075232	0.575232	170,010.27
OXFORD	718	HARLAN	8,986,412	0.500000	0.075232	0.575232	51,692.67
PAGE	166	HOLT	6,899,239	0.450000	0.000000	0.450000	31,046.68
PALISADE	294	HAYES	465,292	0.500000	0.000000	0.500000	2,326.49
PALISADE	294	HITCHCOCK	17,283,135	0.500000	0.000000	0.500000	86,416.02
PALMER	439	MERRICK	33,648,984	0.450000	0.142649	0.592649	199,420.86
PALMYRA	534	OTOE	47,155,465	0.450000	0.000000	0.450000	212,199.80
PANAMA	235	LANCASTER	26,933,849	0.398404	0.000000	0.398404	107,305.57
PAPILLION	25,407	SARPY	4,444,515,799	0.294000	0.072000	0.366000	16,266,927.07
PAWNEE CITY	865	PAWNEE	43,777,613	0.423232	0.125535	0.548767	240,238.15
PAXTON	516	KEITH	43,722,728	0.483393	0.000000	0.483393	211,353.16
PENDER	1,115	THURSTON	101,931,131	0.500000	0.200246	0.700246	713,770.05
PERU	648	NEMAHA	17,111,174	0.359096	0.169480	0.528576	90,445.53
PETERSBURG	332	BOONE	35,967,642	0.296393	0.000000	0.296393	106,606.13
PHILLIPS	320	HAMILTON	22,934,796	0.449996	0.000000	0.449996	103,206.08
PICKRELL	186	GAGE	22,326,640	0.300548	0.000000	0.300548	67,102.47
PIERCE	1,845	PIERCE	140,650,756	0.486986	0.143484	0.630470	886,762.49
PILGER	240	STANTON	30,781,237	0.500000	0.258700	0.758700	233,537.93
PLAINVIEW	1,282	PIERCE	81,445,593	0.494359	0.131342	0.625701	509,608.05
PLATTE CENTER	333	PLATTE	32,932,230	0.427144	0.000000	0.427144	140,668.43
PLATTSMOUTH	6,544	CASS	468,613,739	0.368024	0.057257	0.425281	1,992,926.76
PLEASANT DALE	218	SEWARD	17,884,422	0.426377	0.000000	0.426377	76,255.03
PLEASANTON	361	BUFFALO	35,754,522	0.158245	0.058334	0.216579	77,436.95
PLYMOUTH	364	JEFFERSON	41,684,311	0.294408	0.155934	0.450342	187,722.41
POLK	346	POLK	27,161,182	0.239319	0.154537	0.393856	106,976.35
PONCA	907	DIXON	66,280,768	0.450000	0.020261	0.470261	311,693.27
POTTER	342	CHEYENNE	37,481,445	0.440787	0.000000	0.440787	165,213.62
PRAGUE	291	SAUNDERS	19,526,679	0.449981	0.078227	0.528208	103,141.41
PRIMROSE	55	BOONE	5,841,829	0.373877	0.000000	0.373877	21,841.41
PROSSER	76	ADAMS	5,896,642	0.258501	0.000000	0.258501	15,242.88

Table 15 Cities 2025 Value, Tax Rates, & Property Taxes Levied (continued)

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
RAGAN	22	HARLAN	4,933,529	0.156612	0.000000	0.156612	\$ 7,726.52
RALSTON	6,494	DOUGLAS	669,024,305	0.500000	0.166780	0.666780	4,460,920.78
RANDOLPH	879	CEDAR	54,750,502	0.499998	0.136972	0.636970	348,745.63
RANDOLPH	879	PIERCE	561,115	0.499998	0.136972	0.636970	3,574.16
RAVENNA	1,441	BUFFALO	172,196,148	0.398319	0.000000	0.398319	685,891.07
RAYMOND	159	LANCASTER	18,762,285	0.012209	0.000000	0.012209	2,290.74
RED CLOUD	962	WEBSTER	55,231,503	0.214803	0.101684	0.316487	174,801.49
REPUBLICAN CITY	134	HARLAN	33,141,400	0.213328	0.000000	0.213328	70,699.80
REYNOLDS	57	JEFFERSON	6,724,512	0.273946	0.000000	0.273946	18,421.60
RICHLAND	70	COLFAX	13,995,746	0.209116	0.000000	0.209116	29,267.38
RISING CITY	356	BUTLER	29,359,566	0.430570	0.000000	0.430570	126,413.97
RIVERDALE	247	BUFFALO	23,553,335	0.075042	0.000000	0.075042	17,674.95
RIVERTON	57	FRANKLIN	2,676,692	0.286074	0.000000	0.286074	7,657.50
ROCA	201	LANCASTER	25,421,857	0.402269	0.000000	0.402269	102,264.31
ROCKVILLE	89	SHERMAN	3,954,067	0.315765	0.000000	0.315765	12,485.70
ROGERS	82	COLFAX	6,800,574	0.440000	0.000000	0.440000	29,922.58
ROSALIE	159	THURSTON	3,816,610	1.049989	0.000000	1.049989	40,074.28
ROSELAND	263	ADAMS	22,184,943	0.206199	0.000000	0.206199	45,745.14
ROYAL	58	ANTELOPE	2,182,807	0.495096	0.000000	0.495096	10,807.17
RULO	145	RICHARDSON	8,651,243	0.462020	0.000000	0.462020	39,970.76
RUSHVILLE	816	SHERIDAN	45,205,029	0.434759	0.000000	0.434759	196,533.89
RUSKIN	105	NUCKOLLS	11,615,180	0.739119	0.000000	0.739119	85,850.25
SALEM	83	RICHARDSON	4,018,773	0.348365	0.000000	0.348365	14,000.20
SANTEE	424	KNOX	371,368	0.000000	0.000000	0.000000	0.00
SARGENT	502	CUSTER	28,736,148	0.228902	0.132238	0.361140	103,778.47
SARONVILLE	35	CLAY	5,787,908	0.123901	0.000000	0.123901	7,171.36
SCHUYLER	6,547	COLFAX	386,193,619	0.398770	0.029622	0.428392	1,654,425.63
SCOTIA	301	GREELEY	18,911,109	0.870486	0.000000	0.870486	164,619.21
SCOTTSBLUFF	14,436	SCOTTS BLUFF	1,251,379,455	0.178848	0.000000	0.178848	2,238,071.36
SCRIBNER	843	DODGE	68,620,769	0.445029	0.000000	0.445029	305,382.22
SEWARD	7,643	SEWARD	759,153,632	0.297803	0.000000	0.297803	2,260,782.29
SHELBY	710	POLK	76,940,728	0.228307	0.000000	0.228307	175,661.45
SHELTON	1,034	BUFFALO	83,452,415	0.499950	0.149461	0.649411	541,950.12
SHELTON	1,034	HALL	1,124,693	0.499950	0.149461	0.649411	7,303.88
SHICKLEY	347	FILLMORE	23,252,071	0.450000	0.000000	0.450000	104,634.61
SHOLES	16	WAYNE	1,483,382	0.000000	0.000000	0.000000	0.00
SHUBERT	163	RICHARDSON	4,950,172	0.449893	0.000000	0.449893	22,270.66
SIDNEY	6,410	CHEYENNE	531,030,807	0.339796	0.135850	0.475646	2,525,831.22
SILVER CREEK	320	MERRICK	22,287,412	0.500000	0.000000	0.500000	111,437.46
SMITHFIELD	60	GOSPER	2,212,130	0.227111	0.090637	0.317748	7,029.05
SNYDER	254	DODGE	28,820,251	0.449993	0.000000	0.449993	129,689.06
SOUTH BEND	92	CASS	6,883,177	0.000000	0.000000	0.000000	0.00
SOUTH SIOUX CITY	14,043	DAKOTA	1,207,920,907	0.388491	0.000000	0.388491	4,692,669.98
SPALDING	408	GREELEY	41,411,401	0.432396	0.000000	0.432396	179,061.98
SPENCER	408	BOYD	27,397,454	0.500000	0.000000	0.500000	136,987.74
SPRAGUE	136	LANCASTER	15,815,933	0.092230	0.000000	0.092230	14,587.07
SPRINGFIELD	1,501	SARPY	368,630,956	0.412632	0.074871	0.487503	1,797,086.99
SPRINGVIEW	238	KEYA PAHA	15,082,089	0.495555	0.000000	0.495555	74,740.60
ST EDWARD	725	BOONE	39,931,094	0.347086	0.000000	0.347086	138,596.18
ST HELENA	89	CEDAR	5,862,260	0.328644	0.000000	0.328644	19,266.08
ST PAUL	2,416	HOWARD	200,658,640	0.349798	0.138419	0.488217	979,651.61
STAMFORD	158	HARLAN	6,458,282	0.434369	0.000000	0.434369	28,052.71
STANTON	1,520	STANTON	109,578,226	0.243149	0.000000	0.243149	266,439.29
STAPLEHURST	236	SEWARD	14,164,509	0.449221	0.000000	0.449221	63,630.00
STAPLETON	267	LOGAN	12,698,157	0.445419	0.000000	0.445419	56,560.36
STEELE CITY	44	JEFFERSON	3,942,416	0.346995	0.000000	0.346995	13,680.14
STEINAUER	59	PAWNEE	2,941,262	0.309051	0.000000	0.309051	9,090.11
STELLA	145	RICHARDSON	6,839,701	0.295590	0.000000	0.295590	20,217.65
STERLING	480	JOHNSON	42,574,703	0.410289	0.000000	0.410289	174,679.32
STOCKHAM	32	HAMILTON	2,105,815	0.000000	0.000000	0.000000	0.00
STOCKVILLE	25	FRONTIER	1,719,390	0.449959	0.000000	0.449959	7,736.55
STRANG	30	FILLMORE	2,322,868	0.230448	0.000000	0.230448	5,353.07
STRATTON	310	HITCHCOCK	20,702,693	0.449996	0.000000	0.449996	93,161.91
STROMSBURG	1,143	POLK	78,639,305	0.283604	0.000000	0.283604	223,025.12
STUART	486	HOLT	42,069,140	0.448957	0.000000	0.448957	188,872.31
SUMNER	252	DAWSON	11,322,270	0.500000	0.000000	0.500000	56,611.59
SUPERIOR	1,825	NUCKOLLS	100,132,555	0.376134	0.000000	0.376134	376,634.04

¹ City/Village population per Dept. of Revenue, Research Division December 2025

Table 15 Cities 2025 Value, Tax Rates, & Property Taxes Levied (continued)

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
SURPRISE	37	BUTLER	2,663,928	0.357187	0.000000	0.357187	\$ 9,515.32
SUTHERLAND	1,313	LINCOLN	114,638,522	0.432418	0.000000	0.432418	495,717.64
SUTTON	1,447	CLAY	151,940,009	0.425196	0.423570	0.848766	1,289,617.70
SWANTON	82	SALINE	8,125,644	0.450000	0.125231	0.575231	46,741.41
SYRACUSE	1,941	OTOE	181,768,544	0.450000	0.000000	0.450000	817,958.97
TABLE ROCK	233	PAWNEE	13,706,907	0.334868	0.000000	0.334868	45,900.39
TALMAGE	198	OTOE	10,888,779	0.399779	0.000000	0.399779	43,531.09
TARNOV	52	PLATTE	3,403,515	0.034126	0.000000	0.034126	1,161.51
TAYLOR	141	LOUP	8,347,020	0.500000	0.000000	0.500000	41,735.31
TECUMSEH	1,694	JOHNSON	104,651,456	0.443990	0.000000	0.443990	464,641.97
TEKAMAH	1,714	BURT	135,594,334	0.450000	0.326495	0.776495	1,052,883.77
TERRYTOWN	1,057	SCOTTS BLUFF	37,400,106	0.330815	0.000000	0.330815	123,725.47
THAYER	44	YORK	4,627,691	0.106321	0.000000	0.106321	4,920.16
THEDFORD	208	THOMAS	13,163,200	0.377271	0.000000	0.377271	49,661.16
THURSTON	116	THURSTON	9,267,648	0.450000	0.000000	0.450000	41,704.59
TILDEN	992	ANTELOPE	21,392,180	0.392466	0.185890	0.578356	123,723.37
TILDEN	992	MADISON	47,253,800	0.392466	0.185890	0.578356	273,295.18
TOBIAS	114	SALINE	3,992,548	0.346546	0.000000	0.346546	13,836.06
TRENTON	516	HITCHCOCK	24,142,887	0.500000	0.000000	0.500000	120,714.91
TRUMBULL	194	ADAMS	318,898	0.213370	0.090750	0.304120	969.83
TRUMBULL	194	CLAY	17,311,975	0.213370	0.090750	0.304120	52,649.34
UEHLING	241	DODGE	19,734,998	0.509425	0.000000	0.509425	100,534.97
ULYSSES	196	BUTLER	8,670,822	0.448458	0.000000	0.448458	38,885.30
UNADILLA	307	OTOE	26,434,318	0.283525	0.197253	0.480778	127,090.41
UNION	195	CASS	12,678,160	0.500000	0.000000	0.500000	63,391.03
UPLAND	125	FRANKLIN	8,327,933	0.443810	0.192133	0.635943	52,961.19
UTICA	840	SEWARD	74,066,140	0.332820	0.078242	0.411062	304,457.75
VALENTINE	2,633	CHERRY	264,725,587	0.150698	0.000000	0.150698	398,945.91
VALLEY	3,037	DOUGLAS	795,273,315	0.309120	0.072660	0.381780	3,036,195.25
VALPARAISO	595	SAUNDERS	56,962,490	0.273279	0.000000	0.273279	155,666.50
VENANGO	157	PERKINS	14,791,611	0.378965	0.000000	0.378965	56,055.26
VERDEL	38	KNOX	1,365,305	0.449999	0.000000	0.449999	6,144.02
VERDIGRE	554	KNOX	24,345,475	0.495000	0.345680	0.840680	204,668.37
VERDON	164	RICHARDSON	6,848,591	0.365845	0.128493	0.494338	33,855.45
VIRGINIA	74	GAGE	4,840,501	0.450000	0.000000	0.450000	21,782.41
WACO	296	YORK	28,610,907	0.359357	0.108480	0.467837	133,852.53
WAHOO	4,818	SAUNDERS	488,654,383	0.455657	0.052182	0.507839	2,481,577.39
WAKEFIELD	1,522	DIXON	76,609,661	0.487984	0.000000	0.487984	373,843.71
WAKEFIELD	1,522	WAYNE	35,436,350	0.487984	0.000000	0.487984	172,923.98
WALLACE	318	LINCOLN	18,471,494	0.445086	0.191376	0.636462	117,563.93
WALTHILL	682	THURSTON	7,299,992	0.439968	0.942043	1.382011	100,887.65
WASHINGTON	129	WASHINGTON	14,320,775	0.280344	0.000000	0.280344	40,147.51
WATERBURY	72	DIXON	3,036,866	0.199548	0.000000	0.199548	6,060.05
WATERLOO	935	DOUGLAS	153,169,215	0.338330	0.153760	0.492090	753,730.57
WAUNETA	549	CHASE	33,023,462	0.449999	0.000000	0.449999	148,605.29
WAUSA	592	KNOX	30,419,391	0.500000	0.000000	0.500000	152,143.35
WAVERLY	4,279	LANCASTER	583,096,251	0.213936	0.120865	0.334801	1,952,212.77
WAYNE	5,973	WAYNE	396,535,527	0.308013	0.074746	0.382759	1,517,777.85
WEeping WATER	1,029	CASS	85,192,649	0.385387	0.000000	0.385387	328,321.98
WELLFLEET	72	LINCOLN	3,740,786	0.106929	0.000000	0.106929	4,000.03
WEST POINT	3,500	CUMING	409,590,544	0.307223	0.018022	0.325245	1,332,175.91
WESTERN	227	SALINE	13,545,035	0.409050	0.000000	0.409050	55,406.25
WESTON	250	SAUNDERS	19,583,604	0.300000	0.000000	0.300000	58,750.75
WHITNEY	62	DAWES	3,143,920	0.115652	0.000000	0.115652	3,636.02
WILBER	1,937	SALINE	148,461,339	0.258163	0.029637	0.287800	427,272.72
WILCOX	330	KEARNEY	20,655,841	0.449005	0.000000	0.449005	92,746.17
WILSONVILLE	75	FURNAS	3,237,481	0.358767	0.000000	0.358767	11,615.19
WINNEBAGO	916	THURSTON	25,517,351	0.494759	0.000000	0.494759	126,249.62
WINNETOON	54	KNOX	2,677,931	0.347625	0.000000	0.347625	9,309.31
WINSIDE	379	WAYNE	26,438,072	0.500000	0.039050	0.539050	142,514.89
WINSLOW	19	DODGE	2,031,093	0.000000	0.000000	0.000000	0.00
WISNER	1,239	CUMING	106,521,107	0.420659	0.000000	0.420659	448,092.34
WOLBACH	224	GREELEY	16,057,638	0.949231	0.000000	0.949231	152,424.55
WOOD LAKE	46	CHERRY	3,333,991	0.419572	0.000000	0.419572	13,988.71
WOOD RIVER	1,172	HALL	162,507,640	0.410426	0.080000	0.490426	796,980.37
WYMORE	1,377	GAGE	60,113,838	0.246597	0.376813	0.623410	374,757.21
WYNOT	216	CEDAR	15,677,688	0.281598	0.000000	0.281598	44,148.23
YORK	8,071	YORK	881,507,337	0.230000	0.000000	0.230000	2,027,467.27
YUTAN	1,347	SAUNDERS	106,287,154	0.293287	0.000000	0.293287	311,726.55
State Totals	1,557,874		168,859,374,138				\$ 653,061,842.99

¹ City/Village population per Dept. of Revenue, Research Division December 2025

NE Dept. of Revenue Property Assessment Division NRD data for Annual Rpt table 16

source: 2025 CTL

NATURAL RESOURCE DISTRICT	2025 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>CENTRAL PLATTE</u>						
BUFFALO	7,473,567,240	0.021738	0.000000	0.000000	0.021738	1,624,604.36
CUSTER	299,368,365	0.021738	0.000000	0.000000	0.021738	65,076.84
DAWSON	4,755,203,291	0.021738	0.000000	0.000000	0.021738	1,033,687.46
FRONTIER	107,812,303	0.021738	0.000000	0.000000	0.021738	23,436.18
HALL	8,096,076,674	0.021738	0.000000	0.000000	0.021738	1,759,926.83
HAMILTON	284,185,047	0.021738	0.000000	0.000000	0.021738	61,776.16
HOWARD	223,707,290	0.021738	0.000000	0.000000	0.021738	48,629.47
MERRICK	2,265,726,613	0.021738	0.000000	0.000000	0.021738	492,524.39
NANCE	117,560,585	0.021738	0.000000	0.000000	0.021738	25,555.36
PLATTE	148,536,502	0.021738	0.000000	0.000000	0.021738	32,288.85
POLK	836,511,268	0.021738	0.000000	0.000000	0.021738	181,841.35
CENTRAL PLATTE TOTAL	24,608,255,178					\$ 5,349,347.25
<u>LEWIS & CLARK</u>						
CEDAR	2,639,811,331	0.030825	0.000000	0.000000	0.030825	813,723.46
DIXON	1,475,465,152	0.030825	0.000000	0.000000	0.030825	454,812.80
KNOX	1,943,703,145	0.030825	0.000000	0.000000	0.030825	599,147.28
LEWIS & CLARK TOTAL	6,058,979,628					\$ 1,867,683.54
<u>LITTLE BLUE</u>						
ADAMS	4,516,441,333	0.017283	0.000000	0.000000	0.017283	780,576.91
CLAY	1,486,637,487	0.017283	0.000000	0.000000	0.017283	256,935.91
FILLMORE	639,422,663	0.017283	0.000000	0.000000	0.017283	110,511.45
JEFFERSON	1,388,170,491	0.017283	0.000000	0.000000	0.017283	239,917.77
NUCKOLLS	986,299,738	0.017283	0.000000	0.000000	0.017283	170,462.34
THAYER	2,523,768,331	0.017283	0.000000	0.000000	0.017283	436,182.60
WEBSTER	454,095,154	0.017283	0.000000	0.000000	0.017283	78,481.62
LITTLE BLUE TOTAL	11,994,835,197					\$ 2,073,068.60
<u>LOWER BIG BLUE</u>						
GAGE	4,328,278,117	0.032155	0.000000	0.000000	0.032155	1,391,759.88
JEFFERSON	1,204,570,862	0.032155	0.000000	0.000000	0.032155	387,330.35
PAWNEE	233,312,456	0.032155	0.000000	0.000000	0.032155	75,021.91
SALINE	2,811,435,553	0.032155	0.000000	0.000000	0.032155	904,018.50
LOWER BIG BLUE TOTAL	8,577,596,988					\$ 2,758,130.64
<u>LOWER ELKHORN</u>						
ANTELOPE	33,394,914	0.016712	0.000000	0.000000	0.016712	5,580.99
BURT	1,218,261,510	0.016712	0.000000	0.000000	0.016712	203,595.98
CEDAR	1,264,975,529	0.016712	0.000000	0.000000	0.016712	211,403.08
COLFAX	1,385,309,884	0.016712	0.000000	0.000000	0.016712	231,513.45
CUMING	3,819,508,309	0.016712	0.000000	0.000000	0.016712	638,317.31
DAKOTA	18,728,641	0.016712	0.000000	0.000000	0.016712	3,129.99
DIXON	830,111,147	0.016712	0.000000	0.000000	0.016712	138,728.39
DODGE	2,217,916,018	0.016712	0.000000	0.000000	0.016712	370,657.96
KNOX	389,996,093	0.016712	0.000000	0.000000	0.016712	65,177.70
MADISON	6,198,670,152	0.016712	0.000000	0.000000	0.016712	1,035,921.84
PIERCE	2,942,466,469	0.016712	0.000000	0.000000	0.016712	491,745.46
PLATTE	895,244,825	0.016712	0.000000	0.000000	0.016712	149,613.40
STANTON	2,398,599,898	0.016712	0.000000	0.000000	0.016712	400,854.53
THURSTON	700,227,033	0.016712	0.000000	0.000000	0.016712	117,021.78
WAYNE	3,070,551,294	0.016712	0.000000	0.000000	0.016712	513,151.00
LOWER ELKHORN TOTAL	27,383,961,716					\$ 4,576,412.86

NE Dept. of Revenue Property Assessment Division NRD data for Annual Rpt table 16

source: 2025 CTL

NATURAL RESOURCE DISTRICT	2025 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>LOWER LOUP</u>						
BOONE	3,130,150,884	0.024841	0.000000	0.000000	0.024841	777,561.75
BUFFALO	1,289,131,177	0.024841	0.000000	0.000000	0.024841	320,233.67
BUTLER	39,515,712	0.024841	0.000000	0.000000	0.024841	9,816.15
CUSTER	3,574,108,994	0.024841	0.000000	0.000000	0.024841	887,845.85
GARFIELD	669,050,098	0.024841	0.000000	0.000000	0.024841	166,198.71
GREELEY	1,328,527,101	0.024841	0.000000	0.000000	0.024841	330,020.37
HALL	7,312,793	0.024841	0.000000	0.000000	0.024841	1,816.59
HOWARD	1,567,531,163	0.024841	0.000000	0.000000	0.024841	389,391.41
LOUP	448,145,168	0.024800	0.000000	0.000000	0.024800	111,140.35
MERRICK	117,087,420	0.024841	0.000000	0.000000	0.024841	29,085.73
NANCE	1,266,695,516	0.024841	0.000000	0.000000	0.024841	314,660.30
PLATTE	5,028,573,820	0.024841	0.000000	0.000000	0.024841	1,249,149.13
ROCK	129,903,275	0.024841	0.000000	0.000000	0.024841	32,269.33
SHERMAN	1,314,221,307	0.024841	0.000000	0.000000	0.024841	326,466.28
VALLEY	1,352,882,158	0.024841	0.000000	0.000000	0.024841	336,070.02
WHEELER	683,166,331	0.024841	0.000000	0.000000	0.024841	169,705.26
LOWER LOUP TOTAL	21,946,002,917					\$ 5,451,430.90
<u>LOWER NIOBRARA</u>						
BOYD	802,188,741	0.032914	0.000000	0.000000	0.032914	264,033.38
HOLT	1,758,502,889	0.032914	0.000000	0.000000	0.032914	578,793.25
KEYA PAHA	453,184,181	0.032914	0.000000	0.000000	0.032914	149,161.76
KNOX	816,401,751	0.032914	0.000000	0.000000	0.032914	268,711.53
ROCK	120,296,811	0.032914	0.000000	0.000000	0.032914	39,594.49
LOWER NIOBRARA TOTAL	3,950,574,373					\$ 1,300,294.41
<u>LOWER PLATTE NORTH</u>						
BOONE	455,985,068	0.024053	0.000000	0.000000	0.024053	109,678.23
BUTLER	1,576,894,027	0.024053	0.000000	0.000000	0.024053	379,290.93
COLFAX	1,327,880,536	0.024053	0.000000	0.000000	0.024053	319,395.53
DODGE	4,449,301,269	0.024053	0.000000	0.000000	0.024053	1,070,190.10
MADISON	209,374,857	0.024053	0.000000	0.000000	0.024053	50,360.99
PLATTE	1,761,552,979	0.024053	0.000000	0.000000	0.024053	423,707.25
SAUNDERS	4,823,915,965	0.024053	0.000000	0.000000	0.024053	1,160,296.52
LOWER PLATTE NORTH TOTAL	14,604,904,701					\$ 3,512,919.55
<u>LOWER PLATTE SOUTH</u>						
BUTLER	276,109,035	0.022999	0.000000	0.000000	0.022999	63,502.58
CASS	5,078,216,030	0.022999	0.000000	0.000000	0.022999	1,167,941.20
LANCASTER	46,148,332,323	0.022999	0.000000	0.000000	0.022999	10,613,654.95
OTOE	226,914,781	0.022999	0.000000	0.000000	0.022999	52,188.12
SAUNDERS	1,138,858,945	0.022999	0.000000	0.000000	0.022999	261,926.43
SEWARD	590,272,056	0.022999	0.000000	0.000000	0.022999	135,756.73
LOWER PLATTE SOUTH TOTAL	53,458,703,170					\$ 12,294,970.01
<u>LOWER REPUBLICAN</u>						
FRANKLIN	1,219,939,087	0.032118	0.000000	0.000000	0.032118	391,821.24
FURNAS	1,412,470,027	0.032118	0.000000	0.000000	0.032118	453,657.66
HARLAN	1,474,790,802	0.032118	0.000000	0.000000	0.032118	473,672.89
NUCKOLLS	451,209,527	0.032118	0.000000	0.000000	0.032118	144,919.73
WEBSTER	933,313,215	0.032118	0.000000	0.000000	0.032118	299,761.73
LOWER REPUBLICAN TOTAL	5,491,722,658					\$ 1,763,833.25

NE Dept. of Revenue Property Assessment Division NRD data for Annual Rpt table 16

source: 2025 CTL

NATURAL RESOURCE DISTRICT	2025 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>MIDDLE NIOBRARA</u>						
BROWN	819,380,347	0.037891	0.001238	0.000000	0.039129	320,616.27
CHERRY	2,096,635,265	0.037891	0.001238	0.000000	0.039129	820,397.40
KEYA PAHA	232,372,786	0.037891	0.001238	0.000000	0.039129	90,925.48
ROCK	83,567,250	0.037891	0.000000	0.001238	0.039129	32,699.12
MIDDLE NIOBRARA TOTAL	3,231,955,648					\$ 1,264,638.27
<u>MIDDLE REPUBLICAN</u>						
FRONTIER	1,133,323,473	0.027025	0.000000	0.000000	0.027025	306,280.82
HAYES	686,006,260	0.027025	0.000000	0.000000	0.027025	185,394.02
HITCHCOCK	949,694,553	0.027025	0.000000	0.000000	0.027025	256,655.66
LINCOLN	779,044,223	0.027025	0.000000	0.000000	0.027025	210,536.83
RED WILLOW	1,791,032,655	0.027025	0.000000	0.000000	0.027025	484,027.49
MIDDLE REPUBLICAN TOTAL	5,339,101,164					\$ 1,442,894.82
<u>NEMAHA</u>						
CASS	187,400,691	0.029987	0.000000	0.000000	0.029987	56,195.97
GAGE	564,528,985	0.029987	0.000000	0.000000	0.029987	169,285.79
JOHNSON	1,406,595,392	0.029987	0.000000	0.000000	0.029987	421,796.01
LANCASTER	1,009,721,533	0.029987	0.000000	0.000000	0.029987	302,785.20
NEMAHA	1,722,738,200	0.029987	0.000000	0.000000	0.029987	516,597.27
OTOE	3,270,500,886	0.029987	0.000000	0.000000	0.029987	980,725.11
PAWNEE	785,587,157	0.029987	0.000000	0.000000	0.029987	235,574.52
RICHARDSON	2,058,032,497	0.029987	0.000000	0.000000	0.029987	617,143.33
NEMAHA TOTAL	11,005,105,341					\$ 3,300,103.20
<u>NORTH PLATTE</u>						
BANNER	354,360,410	0.043225	0.000000	0.000000	0.043225	153,172.55
GARDEN	927,980,074	0.043226	0.000000	0.000000	0.043226	401,129.52
MORRILL	1,494,609,704	0.043226	0.000000	0.000000	0.043226	646,060.84
SCOTTS BLUFF	4,162,541,141	0.043226	0.000000	0.000000	0.043226	1,799,303.27
SIOUX	298,997,073	0.043226	0.000000	0.000000	0.043226	129,244.89
NORTH PLATTE TOTAL	7,238,488,402					\$ 3,128,911.07
<u>PAPIO-MISSOURI RIVER</u>						
BURT	1,263,036,768	0.024563	0.000000	0.005789	0.030352	383,356.65
DAKOTA	3,019,761,740	0.024563	0.000000	0.005789	0.030352	916,559.71
DODGE	4,714,086	0.024563	0.000000	0.005789	0.030352	1,430.82
DOUGLAS	74,397,994,050	0.024560	0.000000	0.005790	0.030350	22,579,800.55
SARPY	29,612,470,770	0.024563	0.000000	0.005789	0.030352	8,987,977.66
THURSTON	720,849,870	0.024563	0.000000	0.005789	0.030352	218,792.65
WASHINGTON	5,049,731,350	0.024563	0.000000	0.005789	0.030352	1,532,695.81
PAPIO-MISSOURI RIVER TOTAL	114,068,558,634					\$ 34,620,613.85
<u>SOUTH-PLATTE</u>						
CHEYENNE	1,634,676,356	0.044163	0.000000	0.000000	0.044163	721,923.01
DEUEL	514,095,519	0.044163	0.000000	0.000000	0.044163	227,040.32
KIMBALL	1,157,970,423	0.044163	0.000000	0.000000	0.044163	511,395.59
SOUTH-PLATTE TOTAL	3,306,742,298					\$ 1,460,358.92
<u>TRI-BASIN</u>						
GOSPER	1,287,047,051	0.026089	0.000000	0.000000	0.026089	335,778.58
KEARNEY	2,672,511,855	0.026089	0.000000	0.000000	0.026089	697,232.30
PHelps	3,177,646,171	0.026089	0.000000	0.000000	0.026089	829,017.02
TRI-BASIN TOTAL	7,137,205,077					\$ 1,862,027.90

NE Dept. of Revenue Property Assessment Division NRD data for Annual Rpt table 16

source: 2025 CTL

NATURAL RESOURCE DISTRICT	2025 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>TWIN PLATTE</u>						
ARTHUR	285,756,777	0.016404	0.000000	0.000000	0.016404	46,875.72
KEITH	2,726,927,497	0.016404	0.000000	0.000000	0.016404	447,326.07
LINCOLN	5,855,692,273	0.016404	0.000000	0.000000	0.016404	960,567.72
MCPHERSON	275,384,376	0.016404	0.000000	0.000000	0.016404	45,174.54
TWIN PLATTE TOTAL	9,143,760,923					\$ 1,499,944.05
<u>UPPER BIG BLUE</u>						
ADAMS	1,075,598,793	0.017861	0.000000	0.000000	0.017861	192,112.70
BUTLER	1,483,919,181	0.017861	0.000000	0.000000	0.017861	265,043.13
CLAY	1,382,301,873	0.017861	0.000000	0.000000	0.017861	246,893.05
FILLMORE	2,278,549,111	0.017861	0.000000	0.000000	0.017861	406,972.22
HAMILTON	3,710,224,284	0.017861	0.000000	0.000000	0.017861	662,684.35
POLK	1,684,566,595	0.017861	0.000000	0.000000	0.017861	300,880.81
SALINE	294,999,497	0.017861	0.000000	0.000000	0.017861	52,689.93
SEWARD	3,566,794,315	0.017861	0.000000	0.000000	0.017861	637,065.14
YORK	4,872,267,637	0.017861	0.000000	0.000000	0.017861	870,236.07
UPPER BIG BLUE TOTAL	20,349,221,286					\$ 3,634,577.40
<u>UPPER ELKHORN</u>						
ANTELOPE	3,659,238,363	0.021720	0.000000	0.000000	0.021720	794,787.69
HOLT	2,356,116,988	0.021720	0.000000	0.000000	0.021720	511,748.47
ROCK	537,017,277	0.021720	0.000000	0.000000	0.021720	116,640.39
WHEELER	169,632,062	0.021720	0.000000	0.000000	0.021720	36,844.04
UPPER ELKHORN TOTAL	6,722,004,690					\$ 1,460,020.59
<u>UPPER LOUP</u>						
BLAINE	384,674,070	0.013337	0.000000	0.000000	0.013337	51,304.06
BROWN	343,922,379	0.013337	0.000000	0.000000	0.013337	45,868.97
CHERRY	962,840,158	0.013337	0.000000	0.000000	0.013337	128,413.10
GRANT	434,376,625	0.013337	0.000000	0.000000	0.013337	57,932.95
HOOKE	464,293,692	0.013337	0.000000	0.000000	0.013337	61,923.22
LOGAN	415,976,342	0.013337	0.000000	0.000000	0.013337	55,479.02
MCPHERSON	144,387,920	0.013337	0.000000	0.000000	0.013337	19,257.09
THOMAS	413,167,046	0.013337	0.000000	0.000000	0.013337	55,104.32
UPPER LOUP TOTAL	3,563,638,232					\$ 475,282.73
<u>UPPER NIOBRARA-WHITE</u>						
BOX BUTTE	1,967,684,534	0.013152	0.000000	0.000000	0.013152	258,789.96
DAWES	1,253,574,018	0.013152	0.000000	0.000000	0.013152	164,870.17
SHERIDAN	1,524,702,203	0.013152	0.000000	0.000000	0.013152	200,529.42
SIOUX	513,709,611	0.013152	0.000000	0.000000	0.013152	67,563.74
UPPER NIOBRARA-WHITE TOTAL	5,259,670,366					\$ 691,753.29
<u>UPPER REPUBLICAN</u>						
CHASE	1,863,892,962	0.045000	0.010000	0.000000	0.055000	1,025,140.54
DUNDY	1,084,896,987	0.055000	0.000000	0.000000	0.055000	596,694.21
PERKINS	1,729,157,535	0.045000	0.010000	0.000000	0.055000	951,038.01
UPPER REPUBLICAN TOTAL	4,677,947,484					\$ 2,572,872.76
STATE TOTALS (23 NRD's)	379,118,936,071					\$98,362,089.86

Table 17 Educational Service Units (ESU) 2025

source: 2025 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<u>ESU 1</u>						
ANTELOPE	181,086,425	0.015000	-	-	0.015000	27,163.01
CEDAR	3,904,786,860	0.015000	-	-	0.015000	585,719.28
CUMING	220,017,288	0.015000	-	-	0.015000	33,002.60
DAKOTA	3,038,490,383	0.015000	-	-	0.015000	455,774.33
DIXON	2,305,576,299	0.015000	-	-	0.015000	345,837.15
HOLT	1,997,357	0.015000	-	-	0.015000	299.60
KNOX	3,049,267,296	0.015000	-	-	0.015000	457,392.73
PIERCE	296,391,340	0.015000	-	-	0.015000	44,458.74
STANTON	2,962,730	0.015000	-	-	0.015000	444.41
THURSTON	1,157,901,855	0.015000	-	-	0.015000	173,685.57
WAYNE	2,781,433,116	0.015000	-	-	0.015000	417,215.37
ESU 1 Total	16,939,910,949					\$ 2,540,992.79
<u>ESU 2</u>						
BURT	2,481,298,277	0.015000	-	-	0.015000	372,193.23
BUTLER	1,230,888	0.015000	-	-	0.015000	184.63
CASS	364,958,536	0.015000	-	-	0.015000	54,743.93
COLFAX	6,398,742	0.015000	-	-	0.015000	959.82
CUMING	3,336,999,005	0.015000	-	-	0.015000	500,550.79
DODGE	6,313,210,294	0.015000	-	-	0.015000	946,979.19
DOUGLAS	58,428,205	0.015000	-	-	0.015000	8,764.32
LANCASTER	686,462,256	0.015000	-	-	0.015000	102,969.96
SARPY	1,142,483	0.015000	-	-	0.015000	171.37
SAUNDERS	5,478,193,806	0.015000	-	-	0.015000	821,727.01
SEWARD	12,324,028	0.015000	-	-	0.015000	1,848.61
STANTON	399,547,088	0.015000	-	-	0.015000	59,932.23
THURSTON	263,175,048	0.015000	-	-	0.015000	39,476.24
WASHINGTON	415,686,193	0.015000	-	-	0.015000	62,353.00
WAYNE	34,747,553	0.015000	-	-	0.015000	5,212.10
ESU 2 Total	19,853,802,402					\$ 2,978,066.43
<u>ESU 3</u>						
CASS	4,210,874,451	0.015000	-	-	0.015000	631,632.67
DODGE	57,901,170	0.015000	-	-	0.015000	8,685.12
DOUGLAS	39,455,423,770	0.015000	-	-	0.015000	5,918,535.09
OTOE	38,504,725	0.015000	-	-	0.015000	5,775.66
SARPY	28,054,552,688	0.015000	-	-	0.015000	4,208,181.60
WASHINGTON	4,634,045,156	0.015000	-	-	0.015000	695,108.47
ESU 3 Total	76,451,301,960					\$ 11,467,918.61
<u>ESU 4</u>						
CASS	189,056,248	0.012847	-	-	0.012847	24,288.18
GAGE	180,298,099	0.012847	-	-	0.012847	23,162.97
JOHNSON	1,369,563,099	0.012847	-	-	0.012847	175,948.05
LANCASTER	444,664,530	0.012847	-	-	0.012847	57,126.05
NEMAHA	1,722,738,200	0.012847	-	-	0.012847	221,319.71
OTOE	3,325,235,527	0.012847	-	-	0.012847	427,192.93
PAWNEE	1,016,439,037	0.012847	-	-	0.012847	130,582.48
RICHARDSON	2,058,032,497	0.012847	-	-	0.012847	264,396.17
ESU 4 Total	10,306,027,237					\$ 1,324,016.54

Table 17 Educational Service Units (ESU) 2025

source: 2025 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<u>ESU 5</u>						
CLAY	9,204,207	0.015000	-	-	0.015000	1,380.66
FILLMORE	200,187,212	0.015000	-	-	0.015000	30,028.22
GAGE	4,217,120,332	0.015000	-	-	0.015000	632,570.05
JEFFERSON	2,592,741,353	0.015000	-	-	0.015000	388,911.80
JOHNSON	37,032,293	0.015000	-	-	0.015000	5,554.81
LANCASTER	4,037,340	0.015000	-	-	0.015000	605.60
NUCKOLLS	401,111,704	0.015000	-	-	0.015000	60,166.69
OTOE	5,901,353	0.015000	-	-	0.015000	885.21
PAWNEE	2,460,575	0.015000	-	-	0.015000	369.08
SALINE	477,772,714	0.015000	-	-	0.015000	71,665.83
THAYER	2,502,356,065	0.015000	-	-	0.015000	375,352.86
ESU 5 Total	10,449,925,148					\$ 1,567,490.81
<u>ESU 6</u>						
BUTLER	144,523,125	0.015000	-	0.000481	0.015481	22,373.71
CASS	500,727,490	0.015000	-	0.000481	0.015481	77,517.80
CLAY	110,269,439	0.015000	-	0.000481	0.015481	17,070.71
FILLMORE	2,484,438,979	0.015000	-	0.000481	0.015481	384,616.65
GAGE	495,388,667	0.015000	-	0.000481	0.015481	76,691.03
HAMILTON	220,881,561	0.015000	-	0.000481	0.015481	34,194.77
LANCASTER	6,352,583,836	0.015000	-	0.000481	0.015481	983,449.13
OTOE	127,774,065	0.015000	-	0.000481	0.015481	19,780.72
POLK	66,443,829	0.015000	-	0.000481	0.015481	10,286.23
SALINE	2,628,662,336	0.015000	-	0.000481	0.015481	406,943.96
SAUNDERS	14,047,138	0.015000	-	0.000481	0.015481	2,174.62
SEWARD	4,032,948,707	0.015000	-	0.000481	0.015481	624,340.40
THAYER	20,545,087	0.015000	-	0.000481	0.015481	3,180.57
YORK	4,258,013,389	0.015000	-	0.000481	0.015481	659,183.01
ESU 6 Total	21,457,247,648					\$ 3,321,803.31
<u>ESU 7</u>						
ANTELOPE	7,838,808	0.015000	-	-	0.015000	1,175.83
BOONE	2,544,863,697	0.015000	-	-	0.015000	381,730.16
BUTLER	3,230,683,945	0.015000	-	-	0.015000	484,603.62
COLFAX	2,706,791,678	0.015000	-	-	0.015000	406,019.52
CUMING	262,492,016	0.015000	-	-	0.015000	39,373.84
DODGE	300,819,909	0.015000	-	-	0.015000	45,122.99
HAMILTON	384,263,289	0.015000	-	-	0.015000	57,639.63
HOWARD	58,313,910	0.015000	-	-	0.015000	8,747.08
MADISON	26,442,862	0.015000	-	-	0.015000	3,966.43
MERRICK	2,072,255,826	0.015000	-	-	0.015000	310,838.93
NANCE	1,288,324,251	0.015000	-	-	0.015000	193,248.94
PLATTE	7,482,574,818	0.015000	-	-	0.015000	1,122,388.72
POLK	2,454,634,037	0.015000	-	-	0.015000	368,195.88
SAUNDERS	470,533,964	0.015000	-	-	0.015000	70,579.79
SEWARD	111,793,638	0.015000	-	-	0.015000	16,769.03
STANTON	500,927,042	0.015000	-	-	0.015000	75,139.23
YORK	581,548,376	0.015000	-	-	0.015000	87,232.23
ESU 7 Total	24,485,102,066					\$ 3,672,771.85

Table 17 Educational Service Units (ESU) 2025

source: 2025 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<u>ESU 8</u>						
ANTELOPE	3,503,708,045	0.013588	-	-	0.013588	476,084.50
BOONE	267,675,377	0.013588	-	-	0.013588	36,371.87
BOYD	783,115,379	0.013588	-	-	0.013588	106,409.94
GARFIELD	53,415,852	0.013588	-	-	0.013588	7,258.10
GREELEY	37,711,468	0.013588	-	-	0.013588	5,124.23
HOLT	4,090,355,038	0.013588	-	-	0.013588	555,797.54
KNOX	100,833,691	0.013588	-	-	0.013588	13,701.39
MADISON	6,381,602,147	0.013588	-	-	0.013588	867,132.21
PIERCE	2,646,075,132	0.013588	-	-	0.013588	359,548.88
PLATTE	351,333,309	0.013588	-	-	0.013588	47,739.28
STANTON	1,495,163,040	0.013588	-	-	0.013588	203,163.12
WAYNE	254,370,625	0.013588	-	-	0.013588	34,564.05
WHEELER	851,823,928	0.013588	-	-	0.013588	115,745.95
ESU 8 Total	20,817,183,031					\$ 2,828,641.06
<u>ESU 9</u>						
ADAMS	5,579,561,700	0.013973	-	-	0.013973	779,632.12
CLAY	2,749,465,706	0.013973	-	-	0.013973	384,183.87
FILLMORE	233,345,585	0.013973	-	-	0.013973	32,605.44
FRANKLIN	144,534,740	0.013973	-	-	0.013973	20,195.91
HALL	608,072,171	0.013973	-	-	0.013973	84,966.31
HAMILTON	3,389,264,481	0.013973	-	-	0.013973	473,582.77
KEARNEY	116,941,536	0.013973	-	-	0.013973	16,340.28
NUCKOLLS	1,036,397,561	0.013973	-	-	0.013973	144,816.29
THAYER	867,177	0.013973	-	-	0.013973	121.17
WEBSTER	1,387,408,367	0.013973	-	-	0.013973	193,863.43
YORK	32,705,878	0.013973	-	-	0.013973	4,569.96
ESU 9 Total	15,278,564,902					\$ 2,134,877.55

Table 17 Educational Service Units (ESU) 2025

source: 2025 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<u>ESU 10</u>						
ADAMS	3,501,747	0.011912	-	-	0.011912	417.13
BLAINE	384,674,070	0.011912	-	-	0.011912	45,822.45
BOONE	773,596,878	0.011912	-	-	0.011912	92,151.13
BROWN	19,822,391	0.011912	-	-	0.011912	2,361.24
BUFFALO	8,762,698,417	0.011912	-	-	0.011912	1,043,815.12
CUSTER	3,873,477,362	0.011912	-	-	0.011912	461,409.81
DAWSON	4,318,697,078	0.011912	-	-	0.011912	514,443.43
GARFIELD	615,634,246	0.011912	-	-	0.011912	73,334.19
GOSPER	58,516,718	0.011912	-	-	0.011912	6,970.50
GREELEY	1,290,815,633	0.011912	-	-	0.011912	153,762.10
HALL	7,495,317,297	0.011912	-	-	0.011912	892,843.52
HOLT	22,267,477	0.011912	-	-	0.011912	2,652.46
HOWARD	1,732,924,543	0.011912	-	-	0.011912	206,425.99
KEARNEY	227,095,385	0.011912	-	-	0.011912	27,051.69
LINCOLN	224,372,204	0.011912	-	-	0.011912	26,727.32
LOGAN	94,448,579	0.011912	-	-	0.011912	11,250.74
LOUP	448,145,168	0.011900	-	-	0.011900	53,329.02
MERRICK	310,558,207	0.011912	-	-	0.011912	36,993.60
NANCE	95,931,850	0.011912	-	-	0.011912	11,427.40
PHELPS	132,078,111	0.011912	-	-	0.011912	15,733.16
SHERMAN	1,314,221,307	0.011912	-	-	0.011912	156,550.31
THOMAS	64,503,566	0.011912	-	-	0.011912	7,683.72
VALLEY	1,352,882,158	0.011912	-	-	0.011912	161,155.74
WHEELER	974,465	0.012718	-	-	0.012718	123.93
ESU 10 Total	33,617,154,857					\$ 4,004,435.70
<u>ESU 11</u>						
ADAMS	8,976,671	0.011854	-	-	0.011854	1,064.11
DAWSON	436,506,215	0.011854	-	-	0.011854	51,743.68
FRANKLIN	1,075,404,347	0.011854	-	-	0.011854	127,478.83
FRONTIER	508,654,526	0.011854	-	-	0.011854	60,295.84
FURNAS	1,291,457,138	0.011854	-	-	0.011854	153,089.09
GOSPER	1,228,530,333	0.011854	-	-	0.011854	145,630.18
HARLAN	1,474,790,802	0.011854	-	-	0.011854	174,821.71
KEARNEY	2,328,474,934	0.011854	-	-	0.011854	276,017.97
LINCOLN	59,634,411	0.011854	-	-	0.011854	7,068.99
PHELPS	3,045,568,060	0.011854	-	-	0.011854	361,021.68
RED WILLOW	44,302,900	0.011854	-	-	0.011854	5,251.73
ESU 11 Total	11,502,300,337					\$ 1,363,483.81

Table 17 Educational Service Units (ESU) 2025

source: 2025 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<u>ESU 13</u>						
BANNER	354,360,410	0.015000	-	0.000721	0.015721	55,709.16
BOX BUTTE	1,967,684,534	0.015000	-	0.000721	0.015721	309,339.98
CHERRY	293,168,211	0.015000	-	0.000721	0.015721	46,088.87
CHEYENNE	1,634,676,356	0.015000	-	0.000721	0.015721	256,987.86
DAWES	1,253,574,018	0.015000	-	0.000721	0.015721	197,074.52
DEUEL	319,083,022	0.015000	-	0.000721	0.015721	50,163.16
GARDEN	925,816,733	0.015000	-	0.000721	0.015721	145,548.07
KEITH	11,805,137	0.015000	-	0.000721	0.015721	1,855.98
KIMBALL	1,157,970,423	0.015000	-	0.000721	0.015721	182,045.51
MORRILL	1,494,609,704	0.015000	-	0.000721	0.015721	234,968.11
SCOTTS BLUFF	4,162,541,141	0.015000	-	0.000721	0.015721	654,394.32
SHERIDAN	1,341,032,845	0.015000	-	0.000721	0.015721	210,824.24
SIOUX	812,706,687	0.015000	-	0.000721	0.015721	127,766.40
ESU 13 Total	15,729,029,221					\$ 2,472,766.18
<u>ESU 15</u>						
CHASE	1,777,024,426	0.014974	-	-	0.014974	266,091.00
DUNDY	1,084,896,987	0.014974	-	-	0.014974	162,453.39
FRONTIER	732,481,250	0.014974	-	-	0.014974	109,681.48
FURNAS	121,012,889	0.014974	-	-	0.014974	18,120.61
HAYES	667,953,017	0.014974	-	-	0.014974	100,019.55
HITCHCOCK	949,694,553	0.014974	-	-	0.014974	142,207.53
LINCOLN	307,206,444	0.014974	-	-	0.014974	46,001.19
PERKINS	168,693	0.014974	-	-	0.014974	25.26
RED WILLOW	1,746,729,755	0.014974	-	-	0.014974	261,555.96
ESU 15 Total	7,387,168,014					\$ 1,106,155.97
<u>ESU 16</u>						
ARTHUR	285,756,777	0.015000	-	-	0.015000	42,863.71
CHASE	86,868,535	0.015000	-	-	0.015000	13,030.27
CHERRY	583,977,986	0.015000	-	-	0.015000	87,596.88
DEUEL	195,012,497	0.015000	-	-	0.015000	29,251.94
GARDEN	2,163,341	0.015000	-	-	0.015000	324.53
GRANT	434,376,625	0.015000	-	-	0.015000	65,156.50
HAYES	18,053,244	0.015000	-	-	0.015000	2,707.98
HOOKE	464,293,692	0.015000	-	-	0.015000	69,644.46
KEITH	2,715,122,358	0.015000	-	-	0.015000	407,269.43
LINCOLN	6,043,523,441	0.015000	-	-	0.015000	906,527.85
LOGAN	321,527,762	0.015000	-	-	0.015000	48,229.20
MCPHERSON	419,772,296	0.015000	-	-	0.015000	62,966.03
PERKINS	1,728,988,842	0.015000	-	-	0.015000	259,348.88
SHERIDAN	183,669,359	0.015000	-	-	0.015000	27,550.52
THOMAS	348,663,480	0.015000	-	-	0.015000	52,299.67
ESU 16 Total	13,831,770,235					\$ 2,074,767.85
<u>ESU 17</u>						
BOYD	19,073,362	0.015000	-	-	0.015000	2,860.99
BROWN	1,143,480,334	0.015000	-	-	0.015000	171,522.54
CHERRY	2,182,329,222	0.015000	-	-	0.015000	327,352.17
KEYA PAHA	685,556,968	0.015000	-	-	0.015000	102,833.70
ROCK	870,784,613	0.015000	-	-	0.015000	130,617.86
ESU 17 Total	4,901,224,499					\$ 735,187.26

Table 17 Educational Service Units (ESU) 2025

source: 2025 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<u>ESU 18</u>						
LANCASTER	39,670,305,901	0.015000	-	-	0.015000	5,950,579.27
ESU 18 Total	39,670,305,901					\$ 5,950,579.27
<u>ESU 19</u>						
DOUGLAS	34,884,142,075	0.015000	-	-	0.015000	5,232,926.53
SARPY	1,556,775,600	0.015000	-	-	0.015000	233,516.56
ESU 19 Total	36,440,917,675					\$ 5,466,443.09
STATE TOTALS	379,118,936,082					\$ 55,010,398.08

Table 18 Community Colleges 2025
Value, Tax Rates, & Property Taxes Levied

Community College	County Name	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<i>Central</i>	ADAMS	5,592,040,118	0.000000	0.020000	0.000000	0.020000	1,118,410
	BOONE	2,458,883,220	0.000000	0.020000	0.000000	0.020000	491,778
	BUFFALO	8,762,698,417	0.000000	0.020000	0.000000	0.020000	1,752,546
	BUTLER	3,376,437,955	0.000000	0.020000	0.000000	0.020000	675,290
	CLAY	2,868,939,357	0.000000	0.020000	0.000000	0.020000	573,790
	COLFAX	2,713,190,420	0.000000	0.020000	0.000000	0.020000	542,640
	DAWSON	4,755,203,291	0.000000	0.020000	0.000000	0.020000	951,043
	FRANKLIN	1,219,939,087	0.000000	0.020000	0.000000	0.020000	243,989
	FURNAS	1,412,470,027	0.000000	0.020000	0.000000	0.020000	282,495
	GOSPER	1,287,047,051	0.000000	0.020000	0.000000	0.020000	257,410
	GREELEY	1,328,527,101	0.000000	0.020000	0.000000	0.020000	265,706
	HALL	8,103,389,466	0.000000	0.020000	0.000000	0.020000	1,620,680
	HAMILTON	3,994,409,331	0.000000	0.020000	0.000000	0.020000	798,883
	HARLAN	1,474,790,802	0.000000	0.020000	0.000000	0.020000	294,959
	HOWARD	1,791,238,453	0.000000	0.020000	0.000000	0.020000	358,249
	KEARNEY	2,672,511,855	0.000000	0.019802	0.000000	0.019802	529,211
	MERRICK	2,382,814,033	0.000000	0.020000	0.000000	0.020000	476,564
	NANCE	1,384,256,101	0.000000	0.020000	0.000000	0.020000	276,852
	NUCKOLLS*	1,437,509,265	0.000000	0.200000	0.000000	0.200000	2,875,019
	PHELPS	3,177,646,171	0.000000	0.020000	0.000000	0.020000	635,531
	PLATTE	7,833,908,126	0.000000	0.020000	0.000000	0.020000	1,566,788
	POLK	2,521,077,864	0.000000	0.020000	0.000000	0.020000	504,217
	SHERMAN	1,314,221,307	0.000000	0.020000	0.000000	0.020000	262,845
	VALLEY	1,352,882,158	0.000000	0.020000	0.000000	0.020000	270,578
	WEBSTER	1,387,408,367	0.000000	0.020000	0.000000	0.020000	277,483
Total Central		76,603,439,343					17,902,956
<i>Metropolitan</i>	DODGE	6,671,931,375	0.000000	0.020000	0.020000	0.020000	1,334,390
	DOUGLAS	74,397,994,050	0.000000	0.020000	0.020000	0.020000	14,879,610
	SARPY	29,612,470,770	0.000000	0.020000	0.020000	0.020000	5,922,492
	WASHINGTON	5,049,731,350	0.000000	0.020000	0.020000	0.020000	1,009,950
Total Metropolitan		115,732,127,545					23,146,441
<i>Mid-Plains</i>	ARTHUR	285,756,777	0.000000	0.020000	0.000000	0.020000	57,152
	BLAINE	384,674,070	0.000000	0.020000	0.000000	0.020000	76,935
	CHASE	1,863,892,962	0.000000	0.020000	0.000000	0.020000	372,779
	CHERRY	1,856,517,167	0.000000	0.020000	0.000000	0.020000	371,306
	CUSTER	3,873,477,362	0.000000	0.020000	0.000000	0.020000	774,697
	DUNDY	1,084,896,987	0.000000	0.020000	0.000000	0.020000	216,980
	FRONTIER	1,241,135,777	0.000000	0.020000	0.000000	0.020000	248,228
	HAYES	686,006,260	0.000000	0.020000	0.000000	0.020000	137,202
	HITCHCOCK	949,694,553	0.000000	0.020000	0.000000	0.020000	189,940
	HOOVER	464,293,692	0.000000	0.020000	0.000000	0.020000	92,859
	KEITH	2,726,927,497	0.000000	0.020000	0.000000	0.020000	545,388
	LINCOLN	6,634,736,498	0.000000	0.020000	0.000000	0.020000	1,326,950
	LOGAN	415,976,343	0.000000	0.020000	0.000000	0.020000	83,195
	LOUP	448,145,168	0.000000	0.020000	0.000000	0.020000	89,629
	MCPHERSON	419,772,296	0.000000	0.020000	0.000000	0.020000	83,955
	PERKINS	1,729,157,535	0.000000	0.020000	0.000000	0.020000	345,832
	RED WILLOW	1,791,032,655	0.000000	0.020000	0.000000	0.020000	358,208
	THOMAS	413,167,046	0.000000	0.020000	0.000000	0.020000	82,634
Total Mid-Plains		27,269,260,645					5,453,868

Table 18 Community Colleges 2025
Value, Tax Rates, & Property Taxes Levied

Community College	County Name	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<i>Northeast</i>	ANTELOPE	3,692,633,277	0.000000	0.020000	0.000000	0.020000	738,529
	BOONE	1,127,252,732	0.000000	0.020000	0.000000	0.020000	225,451
	BOYD	802,188,741	0.000000	0.020000	0.000000	0.020000	160,439
	BROWN	1,163,302,725	0.000000	0.020000	0.000000	0.020000	232,661
	BURT	2,481,298,277	0.000000	0.020000	0.000000	0.020000	496,262
	CEDAR	3,904,786,860	0.000000	0.020000	0.000000	0.020000	780,959
	CUMING	3,819,508,309	0.000000	0.020000	0.000000	0.020000	763,904
	DAKOTA	3,038,490,383	0.000000	0.020000	0.000000	0.020000	607,701
	DIXON	2,305,576,299	0.000000	0.020000	0.000000	0.020000	461,117
	GARFIELD	669,050,098	0.000000	0.020000	0.000000	0.020000	133,810
	HOLT	4,114,619,872	0.000000	0.020000	0.000000	0.020000	822,926
	KEYA PAHA	685,556,968	0.000000	0.020000	0.000000	0.020000	137,112
	KNOX	3,150,100,987	0.000000	0.020000	0.000000	0.020000	630,025
	MADISON	6,408,045,009	0.000000	0.020000	0.000000	0.020000	1,281,611
	PIERCE	2,942,466,469	0.000000	0.020000	0.000000	0.020000	588,495
	ROCK	870,784,613	0.000000	0.020000	0.000000	0.020000	174,158
	STANTON	2,398,599,898	0.000000	0.020000	0.000000	0.020000	479,721
	THURSTON	1,421,076,903	0.000000	0.020000	0.000000	0.020000	284,216
	WAYNE	3,070,551,294	0.000000	0.020000	0.000000	0.020000	614,113
	WHEELER	852,798,393	0.000000	0.020000	0.000000	0.020000	170,560
Total Northeast		48,918,688,107					9,783,772
<i>Southeast</i>	CASS	5,265,616,722	0.000000	0.020000	0.000000	0.020000	1,053,128
	FILLMORE	2,917,971,777	0.000000	0.020000	0.000000	0.020000	583,596
	GAGE	4,892,807,102	0.000000	0.020000	0.000000	0.020000	978,566
	JEFFERSON	2,592,741,353	0.000000	0.020000	0.000000	0.020000	518,548
	JOHNSON	1,406,595,392	0.000000	0.020000	0.000000	0.020000	281,320
	LANCASTER	47,158,053,857	0.000000	0.020000	0.000000	0.020000	9,431,611
	NEMAHA	1,722,738,200	0.000000	0.020000	0.000000	0.020000	344,548
	OTOE	3,497,415,669	0.000000	0.020000	0.000000	0.020000	699,484
	PAWNEE	1,018,899,612	0.000000	0.020000	0.000000	0.020000	203,781
	RICHARDSON	2,058,032,497	0.000000	0.020000	0.000000	0.020000	411,608
	SALINE	3,106,435,050	0.000000	0.020000	0.000000	0.020000	621,290
	SAUNDERS	5,962,774,910	0.000000	0.020000	0.000000	0.020000	1,192,557
	SEWARD	4,157,066,375	0.000000	0.020000	0.000000	0.020000	831,415
	THAYER	2,523,768,331	0.000000	0.020000	0.000000	0.020000	504,755
	YORK	4,872,267,637	0.000000	0.020000	0.000000	0.020000	974,455
Total Southeast		93,153,184,484					18,630,661
<i>Western</i>	BANNER	354,360,410	0.000000	0.021007	0.000000	0.021007	74,441
	BOX BUTTE	1,967,684,534	0.000000	0.021007	0.000000	0.021007	413,352
	CHERRY	1,202,958,253	0.000000	0.021007	0.000000	0.021007	252,706
	CHEYENNE	1,634,676,356	0.000000	0	0.021007	0.021007	343,397
	DAWES	1,253,574,018	0.000000	0	0.021007	0.021007	263,339
	DEUEL	514,095,519	0.000000	0.021007	0.000000	0.021007	107,996
	GARDEN	927,980,074	0.000000	0.021007	0.000000	0.021007	194,941
	GRANT	434,376,625	0.000000	0.021007	0.000000	0.021007	91,250
	KIMBALL	1,157,970,423	0.000000	0.021007	0.000000	0.021007	243,256
	MORRILL	1,494,609,704	0.000000	0.021007	0.000000	0.021007	313,974
	SCOTTS BLUFF	4,162,541,141	0.000000	0.021007	0.000000	0.021007	874,428
	SHERIDAN	1,524,702,203	0.000000	0	0.021007	0.021007	320,295
	SIOUX	812,706,687	0.000000	0.021007	0.000000	0.021007	170,726
Total Western		17,442,235,947					3,664,101

State Totals for 6 Community Colleges 379,118,936,071

78,581,799

1 Pursuant to Laws 2023, LB243, beginning in tax year 2025, community colleges are funded by the state. However, community colleges are still allowed to levy up to \$0.02/\$100.00 of value to cover the amount necessary to retire general obligation bonds.

2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	0	Taxable Amland Acres:	
County Population:	1,961,504	Irrigated	9,431,753.38
Residential & Recreational Records:	745,364	Dryland	9,885,464.04
Commercial, Indust., & Mineral Records:	80,042	Grassland	25,566,104.04
Agricultural Records:	307,459	Wasteland	683,605.02
Total Taxable Real Property Records:	1,132,865	Other	217,348.08
		Total Acres	45,784,274.56

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$58,604,156,473	\$23,263,826	0.0397	0.42%
B	MISCELLANEOUS DISTRICTS	1,004,075,074,377	298,960,273	0.0298	5.35%
C	FIRE DISTRICTS	218,500,892,431	83,115,611	0.0380	1.49%
D	EDUCATIONAL SERVICE UNITS	379,118,936,082	55,010,398	0.0145	0.98%
E	NATURAL RESOURCE DISTRICTS	379,118,936,071	98,362,090	0.0259	1.76%
F	COMMUNITY COLLEGE	379,118,936,071	78,581,799	0.0207	1.41%
G	COUNTY	379,118,936,070	975,404,479	0.2573	17.46%
H	CITY OR VILLAGE	168,859,374,138	653,061,843	0.3867	11.69%
I	SCHOOL DISTRICTS *	379,118,936,108	3,321,609,205	0.8761	59.45%
	STATE TOTAL COUNTY	\$379,118,936,070	\$5,587,369,523	1.4738	100.00%

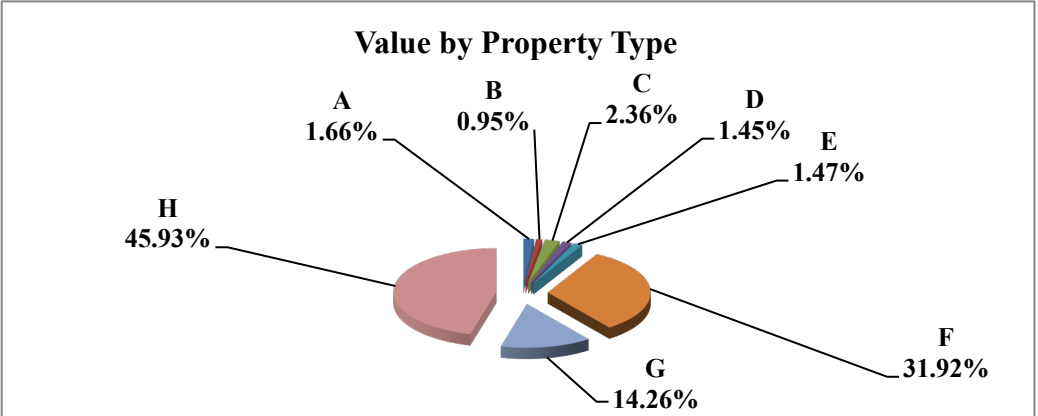
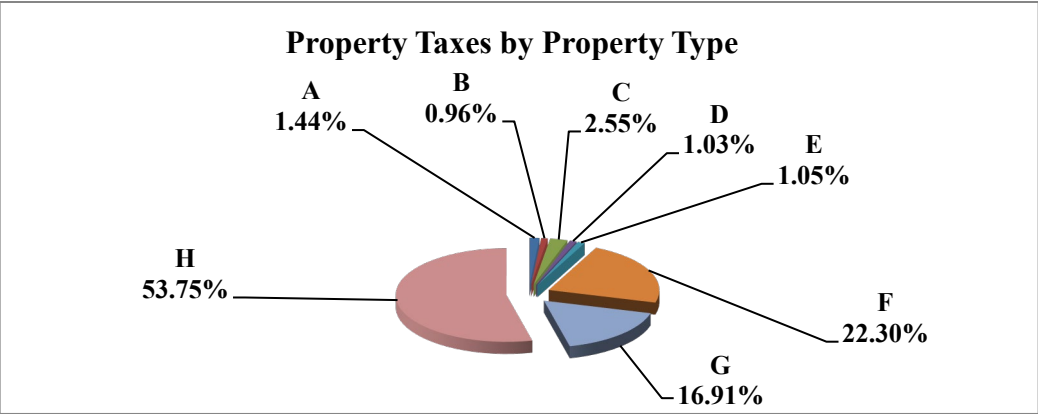
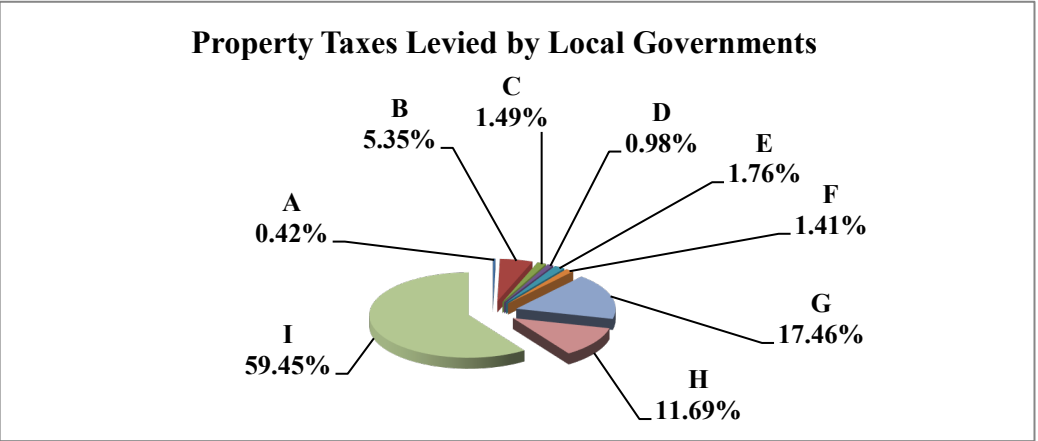
* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$6,309,464,693	\$80,669,019	1.2785	1.44%
B	PUBLIC SERVIC ENTITIES	3,615,452,142	53,638,630	1.4836	0.96%
C	COMMERCIAL & INDUST. EQUIP.	8,934,074,479	142,674,917	1.5970	2.55%
D	AGRIC. MACHINERY & EQUIP.	5,507,137,622	57,704,567	1.0478	1.03%
E	AG-OUTBLDG & FARM SITE LAND	5,556,018,276	58,774,872	1.0579	1.05%
F	AGRICULTURAL LAND	121,009,108,212	1,246,164,699	1.0298	22.30%
G	COMMERCIAL, INDUST., & MINERAL	54,044,620,260	944,777,066	1.7481	16.91%
H	RESIDENTIAL **	174,143,060,386	3,002,965,751	1.7244	53.75%
	STATE TOTAL COUNTY	\$379,118,936,070	\$5,587,369,523	1.4738	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$6,309,464,693	1.66%
B	PUBLIC SERVIC ENTITIES	3,615,452,142	0.95%
C	COMMERCIAL & INDUST. EQUIP.	8,934,074,479	2.36%
D	AGRIC. MACHINERY & EQUIP.	5,507,137,622	1.45%
E	AG-OUTBLDG & FARM SITE LAND	5,556,018,276	1.47%
F	AGRICULTURAL LAND	121,009,108,212	31.92%
G	COMMERCIAL, INDUST., & MINERAL	54,044,620,260	14.26%
H	RESIDENTIAL **	174,143,060,386	45.93%
	STATE TOTAL COUNTY	\$379,118,936,070	100.00%

** Residential includes ag-dwelling & farm home site land.

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2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Hastings, NE	Taxable Amland Acres:
County Population:	31,205	Irrigated 241,576.43
Residential & Recreational Records:	11,612	Dryland 43,605.28
Commercial, Indust., & Mineral Records:	1,843	Grassland 39,122.45
Agricultural Records:	3,222	Wasteland 1,269.46
Total Taxable Real Property Records:	16,677	Other 719.55
		Total Acres 326,293.17

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	11,219,844,334	1,742,902	0.0155	2.22%
C	FIRE DISTRICTS	3,225,667,265	812,565	0.0252	1.04%
D	EDUCATIONAL SERVICE UNITS	5,592,040,118	781,113	0.0140	1.00%
E	NATURAL RESOURCE DISTRICTS	5,592,040,126	972,690	0.0174	1.24%
F	COMMUNITY COLLEGE	5,592,040,118	1,118,410	0.0200	1.43%
G	COUNTY	5,592,040,118	18,438,130	0.3297	23.53%
H	CITY OR VILLAGE	2,482,111,669	9,444,184	0.3805	12.05%
I	SCHOOL DISTRICTS *	5,592,040,119	45,063,650	0.8059	57.50%
	ADAMS COUNTY	\$5,592,040,118	\$78,373,644	1.4015	100.00%

* Includes Learning Community and all School Bonds

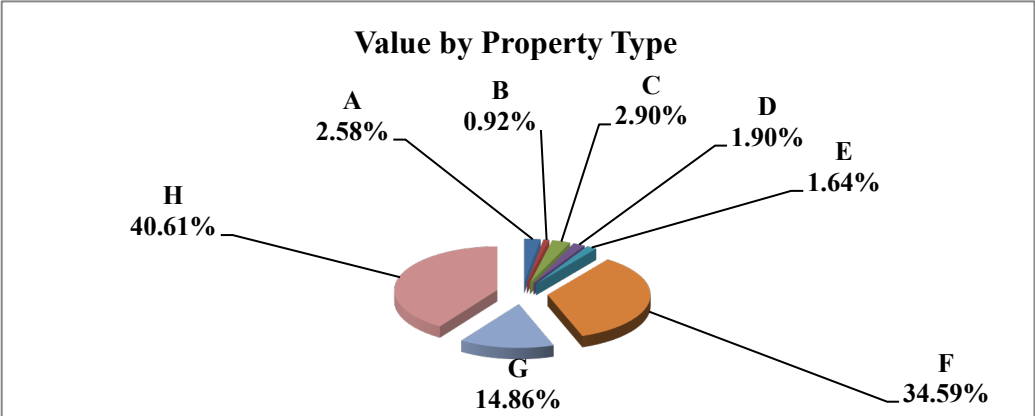
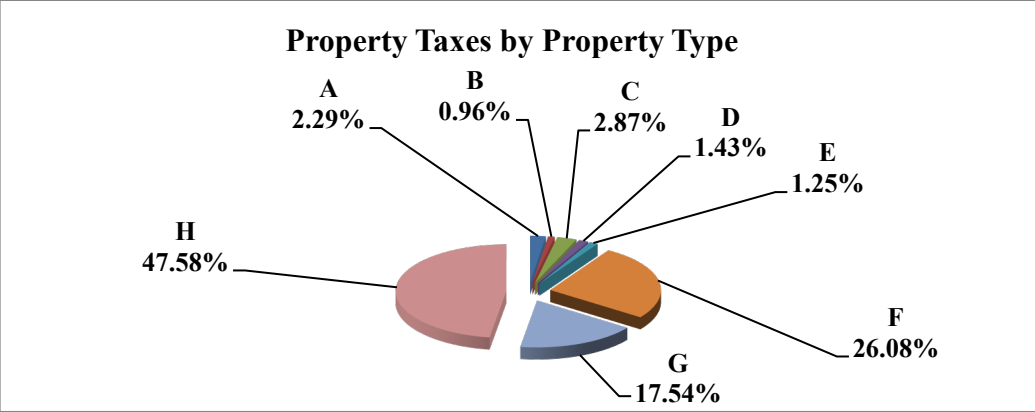
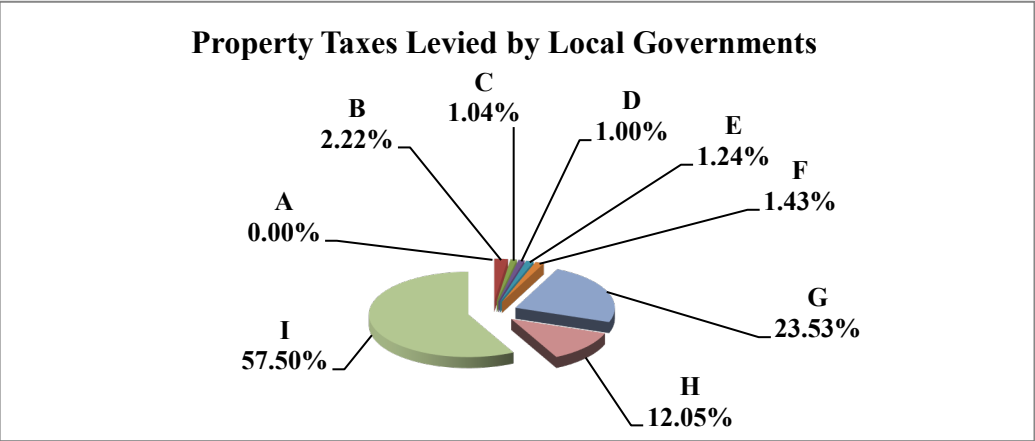
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$144,137,068	\$1,791,232	1.2427	2.29%
B	PUBLIC SERVIC ENTITIES	51,528,857	755,608	1.4664	0.96%
C	COMMERCIAL & INDUST. EQUIP.	161,926,726	2,251,737	1.3906	2.87%
D	AGRIC. MACHINERY & EQUIP.	106,433,364	1,120,447	1.0527	1.43%
E	AG-OUTBLDG & FARM SITE LAND	91,981,331	983,310	1.0690	1.25%
F	AGRICULTURAL LAND	1,934,030,834	20,438,046	1.0568	26.08%
G	COMMERCIAL, INDUST., & MINERAL	830,820,066	13,743,549	1.6542	17.54%
H	RESIDENTIAL **	2,271,181,872	37,289,716	1.6419	47.58%
	ADAMS COUNTY	\$5,592,040,118	\$78,373,644	1.4015	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$144,137,068	2.58%
B	PUBLIC SERVIC ENTITIES	51,528,857	0.92%
C	COMMERCIAL & INDUST. EQUIP.	161,926,726	2.90%
D	AGRIC. MACHINERY & EQUIP.	106,433,364	1.90%
E	AG-OUTBLDG & FARM SITE LAND	91,981,331	1.64%
F	AGRICULTURAL LAND	1,934,030,834	34.59%
G	COMMERCIAL, INDUST., & MINERAL	830,820,066	14.86%
H	RESIDENTIAL **	2,271,181,872	40.61%
	ADAMS COUNTY	\$5,592,040,118	100.00%

** Residential includes ag-dwelling & farm home site land.

1 ADAMS COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	95%
Agricultural:	71%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Neligh, NE	Taxable Aground Acres:	
County Population:	6,295	Irrigated	306,053.41
Residential & Recreational Records:	3,222	Dryland	69,057.78
Commercial, Indust., & Mineral Records:	599	Grassland	127,443.06
Agricultural Records:	4,037	Wasteland	5,901.25
Total Taxable Real Property Records:	7,858	Other	6,902.96
		Total Acres	515,358.46

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,385,266,554	226,101	0.0031	0.67%
C	FIRE DISTRICTS	3,408,496,503	535,841	0.0157	1.59%
D	EDUCATIONAL SERVICE UNITS	3,692,633,278	504,423	0.0137	1.50%
E	NATURAL RESOURCE DISTRICTS	3,692,633,277	800,369	0.0217	2.37%
F	COMMUNITY COLLEGE	3,692,633,277	738,529	0.0200	2.19%
G	COUNTY	3,692,633,277	9,626,374	0.2607	28.56%
H	CITY OR VILLAGE	284,136,773	1,452,780	0.5113	4.31%
I	SCHOOL DISTRICTS *	3,692,633,281	19,824,875	0.5369	58.81%
	ANTELOPE COUNTY	\$3,692,633,277	\$33,709,292	0.9129	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$12,745,290	\$119,984	0.9414	0.36%
B	PUBLIC SERVIC ENTITIES	10,161,955	101,553	0.9993	0.30%
C	COMMERCIAL & INDUST. EQUIP.	32,360,458	383,528	1.1852	1.14%
D	AGRIC. MACHINERY & EQUIP.	144,154,689	1,242,435	0.8619	3.69%
E	AG-OUTBLDG & FARM SITE LAND	110,017,590	961,757	0.8742	2.85%
F	AGRICULTURAL LAND	2,659,289,690	23,217,411	0.8731	68.88%
G	COMMERCIAL, INDUST., & MINERAL	226,996,385	2,293,717	1.0105	6.80%
H	RESIDENTIAL **	496,907,220	5,388,909	1.0845	15.99%
	ANTELOPE COUNTY	\$3,692,633,277	\$33,709,292	0.9129	100.00%

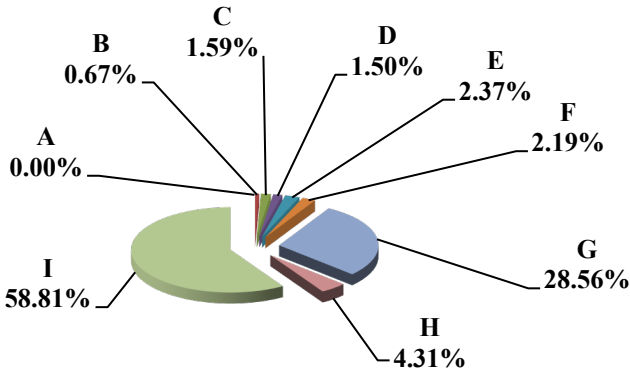
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$12,745,290	0.35%
B	PUBLIC SERVIC ENTITIES	10,161,955	0.28%
C	COMMERCIAL & INDUST. EQUIP.	32,360,458	0.88%
D	AGRIC. MACHINERY & EQUIP.	144,154,689	3.90%
E	AG-OUTBLDG & FARM SITE LAND	110,017,590	2.98%
F	AGRICULTURAL LAND	2,659,289,690	72.02%
G	COMMERCIAL, INDUST., & MINERAL	226,996,385	6.15%
H	RESIDENTIAL **	496,907,220	13.46%
	ANTELOPE COUNTY	\$3,692,633,277	100.00%

** Residential includes ag-dwelling & farm home site land.

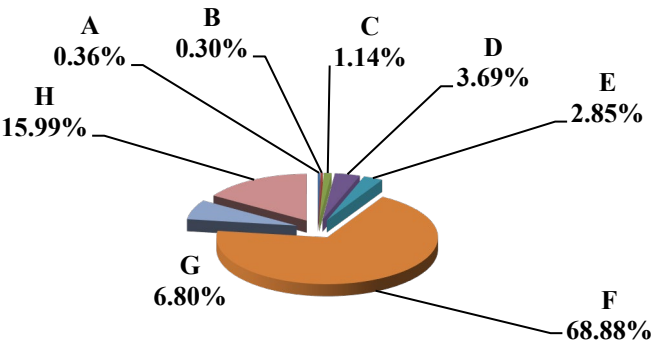
2 ANTELOPE COUNTY

2025 Levels of Value	
Residential:	98%
Commercial:	94%
Agricultural:	71%
Ag Special Value:	--

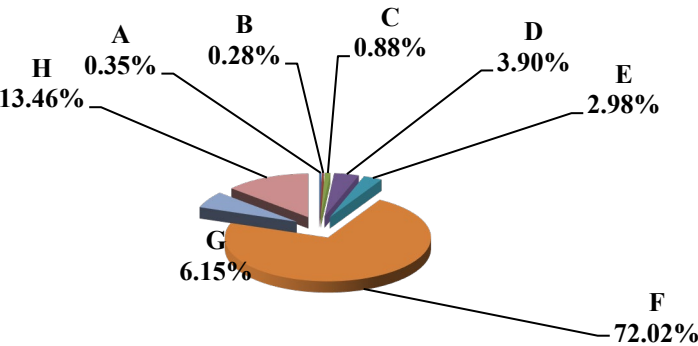
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Arthur, NE	Taxable Aground Acres:
County Population:	434	Irrigated10,855.65
Residential & Recreational Records:	139	Dryland0.00
Commercial, Indust., & Mineral Records:	45	Grassland440,527.95
Agricultural Records:	956	Wasteland3,911.00
Total Taxable Real Property Records:	1,140	Other0.00
		Total Acres455,294.60

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	285,756,777	9,721	0.0034	0.31%
C	FIRE DISTRICTS	285,756,777	41,378	0.0145	1.30%
D	EDUCATIONAL SERVICE UNITS	285,756,777	42,864	0.0150	1.35%
E	NATURAL RESOURCE DISTRICTS	285,756,777	46,876	0.0164	1.47%
F	COMMUNITY COLLEGE	285,756,777	57,152	0.0200	1.80%
G	COUNTY	285,756,777	636,579	0.2228	20.02%
H	CITY OR VILLAGE	6,256,334	14,267	0.2280	0.45%
I	SCHOOL DISTRICTS *	285,756,777	2,331,226	0.8158	73.31%
	ARTHUR COUNTY	\$285,756,777	\$3,180,061	1.1129	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,652,133	18,999	1.1500	0.60%
C	COMMERCIAL & INDUST. EQUIP.	1,700,311	19,487	1.1461	0.61%
D	AGRIC. MACHINERY & EQUIP.	4,838,214	53,601	1.1079	1.69%
E	AG-OUTBLDG & FARM SITE LAND	5,254,788	58,216	1.1079	1.83%
F	AGRICULTURAL LAND	247,473,806	2,741,671	1.1079	86.21%
G	COMMERCIAL, INDUST., & MINERAL	6,456,305	73,466	1.1379	2.31%
H	RESIDENTIAL **	18,381,220	214,622	1.1676	6.75%
	ARTHUR COUNTY	\$285,756,777	\$3,180,061	1.1129	100.00%

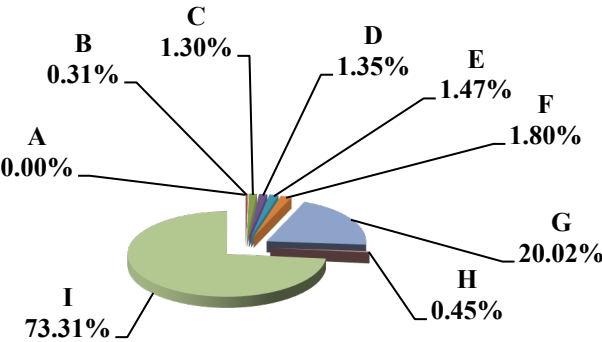
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,652,133	0.58%
C	COMMERCIAL & INDUST. EQUIP.	1,700,311	0.60%
D	AGRIC. MACHINERY & EQUIP.	4,838,214	1.69%
E	AG-OUTBLDG & FARM SITE LAND	5,254,788	1.84%
F	AGRICULTURAL LAND	247,473,806	86.60%
G	COMMERCIAL, INDUST., & MINERAL	6,456,305	2.26%
H	RESIDENTIAL **	18,381,220	6.43%
	ARTHUR COUNTY	\$285,756,777	100.00%

** Residential includes ag-dwelling & farm home site land.

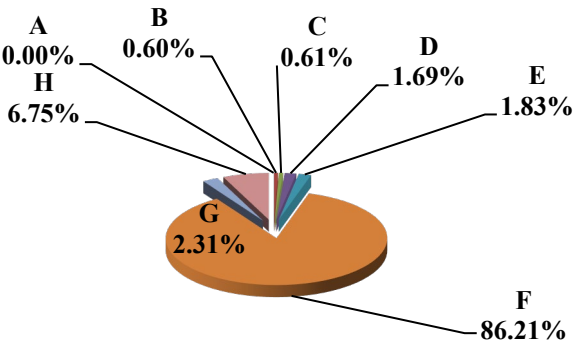
3 ARTHUR COUNTY

2025 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

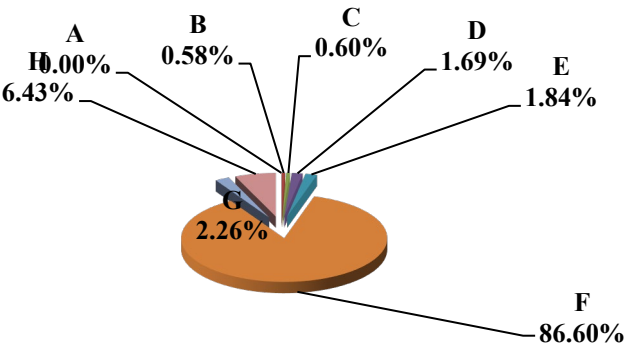
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Harrisburg, NE	Taxable Aglan Acres:	
County Population:	674	Irrigated	23,919.04
Residential & Recreational Records:	183	Dryland	121,362.93
Commercial, Indust., & Mineral Records:	258	Grassland	302,822.11
Agricultural Records:	1,561	Wasteland	14,655.01
Total Taxable Real Property Records:	2,002	Other	3,565.52
		Total Acres	466,324.61

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	455,366,891	13,260	0.0029	0.29%
C	FIRE DISTRICTS	354,360,411	73,034	0.0206	1.59%
D	EDUCATIONAL SERVICE UNITS	354,360,410	55,709	0.0157	1.22%
E	NATURAL RESOURCE DISTRICTS	354,360,410	153,173	0.0432	3.34%
F	COMMUNITY COLLEGE	354,360,410	74,441	0.0210	1.62%
G	COUNTY	354,360,410	1,382,009	0.3900	30.16%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	354,360,410	2,829,918	0.7986	61.77%
	BANNER COUNTY	\$354,360,410	\$4,581,543	1.2929	100.00%

* Includes Learning Community and all School Bonds

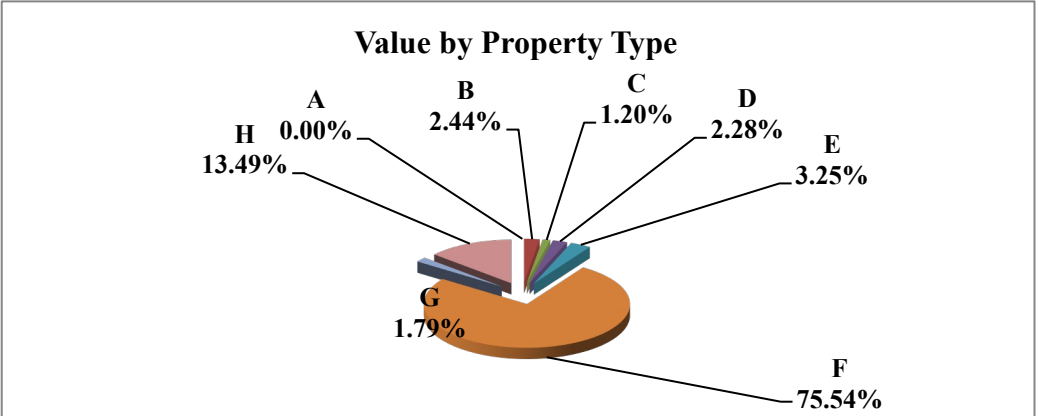
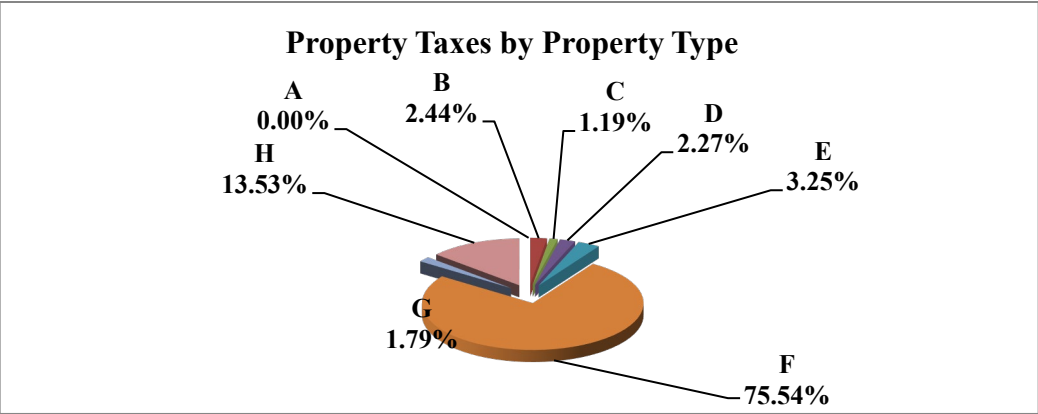
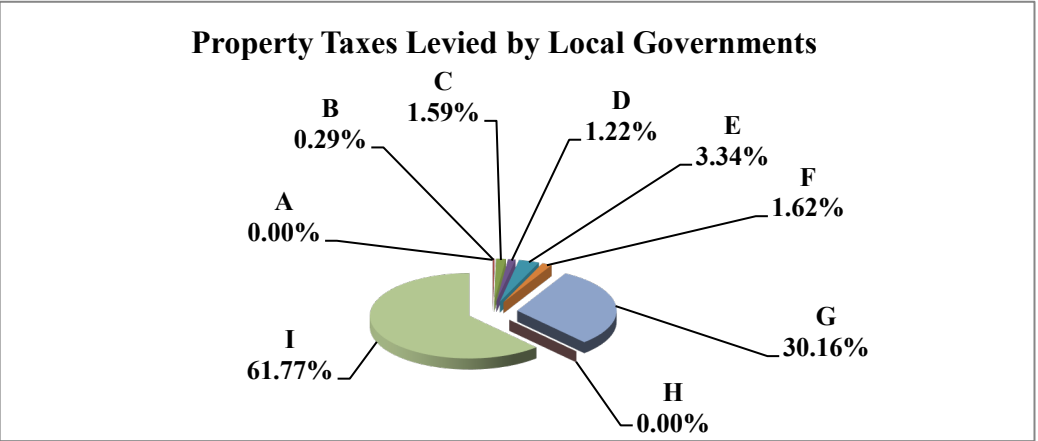
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	8,661,138	111,684	1.2895	2.44%
C	COMMERCIAL & INDUST. EQUIP.	4,248,988	54,629	1.2857	1.19%
D	AGRIC. MACHINERY & EQUIP.	8,077,760	104,137	1.2892	2.27%
E	AG-OUTBLDG & FARM SITE LAND	11,524,626	148,809	1.2912	3.25%
F	AGRICULTURAL LAND	267,677,565	3,460,747	1.2929	75.54%
G	COMMERCIAL, INDUST., & MINERAL	6,359,037	81,882	1.2876	1.79%
H	RESIDENTIAL **	47,811,296	619,656	1.2960	13.53%
	BANNER COUNTY	\$354,360,410	\$4,581,543	1.2929	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	8,661,138	2.44%
C	COMMERCIAL & INDUST. EQUIP.	4,248,988	1.20%
D	AGRIC. MACHINERY & EQUIP.	8,077,760	2.28%
E	AG-OUTBLDG & FARM SITE LAND	11,524,626	3.25%
F	AGRICULTURAL LAND	267,677,565	75.54%
G	COMMERCIAL, INDUST., & MINERAL	6,359,037	1.79%
H	RESIDENTIAL **	47,811,296	13.49%
	BANNER COUNTY	\$354,360,410	100.00%

** Residential includes ag-dwelling & farm home site land.

4 BANNER COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Brewster, NE	Taxable Aground Acres:
County Population:	431	Irrigated12,624.00
Residential & Recreational Records:	210	Dryland332.83
Commercial, Indust., & Mineral Records:	51	Grassland420,376.17
Agricultural Records:	1,379	Wasteland4,204.14
Total Taxable Real Property Records:	1,640	Other2,962.22
		Total Acres440,499.36

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	384,674,070	9,259	0.0024	0.28%
C	FIRE DISTRICTS	384,674,071	41,612	0.0108	1.24%
D	EDUCATIONAL SERVICE UNITS	384,674,070	45,822	0.0119	1.36%
E	NATURAL RESOURCE DISTRICTS	384,674,070	51,304	0.0133	1.53%
F	COMMUNITY COLLEGE	384,674,070	76,935	0.0200	2.29%
G	COUNTY	384,674,070	812,534	0.2112	24.17%
H	CITY OR VILLAGE	5,462,037	32,543	0.5958	0.97%
I	SCHOOL DISTRICTS *	384,674,070	2,292,136	0.5959	68.17%
	BLAINE COUNTY	\$384,674,070	\$3,362,146	0.8740	100.00%

* Includes Learning Community and all School Bonds

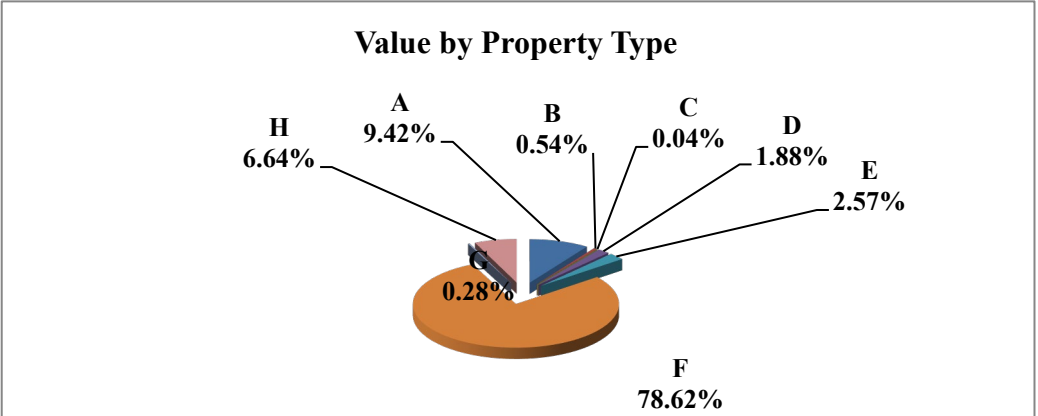
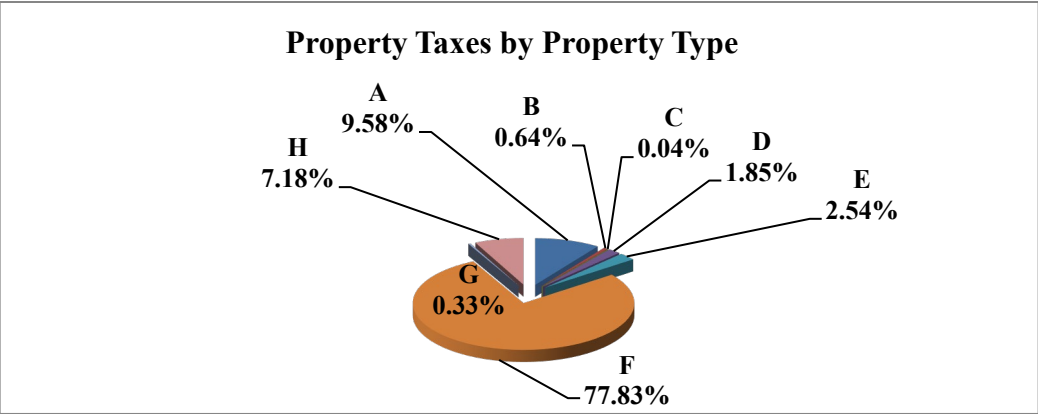
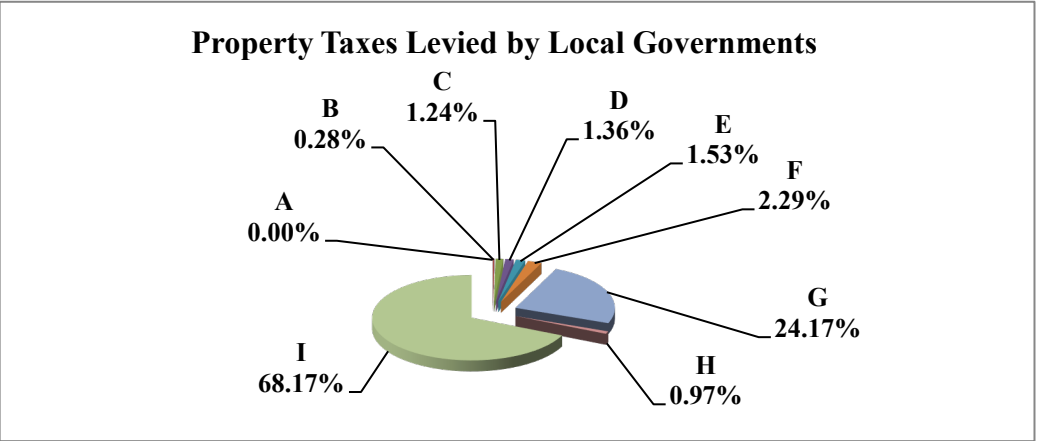
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$36,238,989	\$322,182	0.8890	9.58%
B	PUBLIC SERVIC ENTITIES	2,092,721	21,608	1.0326	0.64%
C	COMMERCIAL & INDUST. EQUIP.	160,929	1,432	0.8897	0.04%
D	AGRIC. MACHINERY & EQUIP.	7,248,636	62,257	0.8589	1.85%
E	AG-OUTBLDG & FARM SITE LAND	9,889,698	85,550	0.8650	2.54%
F	AGRICULTURAL LAND	302,438,092	2,616,652	0.8652	77.83%
G	COMMERCIAL, INDUST., & MINERAL	1,081,447	11,133	1.0295	0.33%
H	RESIDENTIAL **	25,523,558	241,332	0.9455	7.18%
	BLAINE COUNTY	\$384,674,070	\$3,362,146	0.8740	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$36,238,989	9.42%
B	PUBLIC SERVIC ENTITIES	2,092,721	0.54%
C	COMMERCIAL & INDUST. EQUIP.	160,929	0.04%
D	AGRIC. MACHINERY & EQUIP.	7,248,636	1.88%
E	AG-OUTBLDG & FARM SITE LAND	9,889,698	2.57%
F	AGRICULTURAL LAND	302,438,092	78.62%
G	COMMERCIAL, INDUST., & MINERAL	1,081,447	0.28%
H	RESIDENTIAL **	25,523,558	6.64%
	BLAINE COUNTY	\$384,674,070	100.00%

** Residential includes ag-dwelling & farm home site land.

5 BLAINE COUNTY

2025 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Albion, NE	Taxable Amland Acres:	
County Population:	5,379	Irrigated	210,707.60
Residential & Recreational Records:	2,579	Dryland	95,929.66
Commercial, Indust., & Mineral Records:	456	Grassland	107,278.86
Agricultural Records:	3,185	Wasteland	5,634.83
Total Taxable Real Property Records:	6,220	Other	3,331.47
		Total Acres	422,882.42

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,172,271,904	333,547	0.0047	1.38%
C	FIRE DISTRICTS	3,254,229,741	667,915	0.0205	2.76%
D	EDUCATIONAL SERVICE UNITS	3,586,135,952	510,253	0.0142	2.11%
E	NATURAL RESOURCE DISTRICTS	3,586,135,952	887,240	0.0247	3.67%
F	COMMUNITY COLLEGE	3,586,135,952	717,229	0.0200	2.96%
G	COUNTY	3,586,135,952	4,762,754	0.1328	19.69%
H	CITY OR VILLAGE	337,748,040	1,333,867	0.3949	5.51%
I	SCHOOL DISTRICTS *	3,586,135,952	14,978,444	0.4177	61.92%
	BOONE COUNTY	\$3,586,135,952	\$24,191,248	0.6746	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$28,498,051	\$202,842	0.7118	0.84%
B	PUBLIC SERVIC ENTITIES	24,060,038	202,532	0.8418	0.84%
C	COMMERCIAL & INDUST. EQUIP.	22,018,256	180,763	0.8210	0.75%
D	AGRIC. MACHINERY & EQUIP.	118,283,297	761,935	0.6442	3.15%
E	AG-OUTBLDG & FARM SITE LAND	112,953,995	721,864	0.6391	2.98%
F	AGRICULTURAL LAND	2,714,116,405	17,438,453	0.6425	72.09%
G	COMMERCIAL, INDUST., & MINERAL	144,408,655	1,251,686	0.8668	5.17%
H	RESIDENTIAL **	421,797,255	3,431,174	0.8135	14.18%
	BOONE COUNTY	\$3,586,135,952	\$24,191,248	0.6746	100.00%

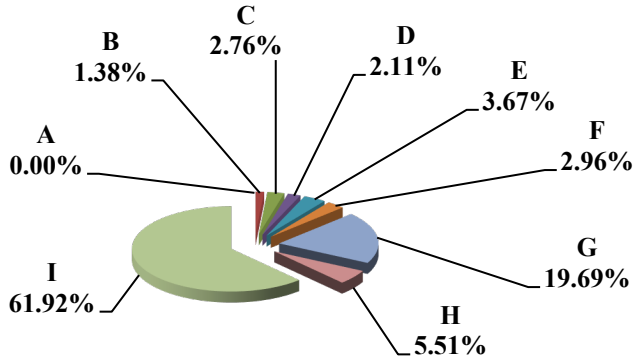
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$28,498,051	0.79%
B	PUBLIC SERVIC ENTITIES	24,060,038	0.67%
C	COMMERCIAL & INDUST. EQUIP.	22,018,256	0.61%
D	AGRIC. MACHINERY & EQUIP.	118,283,297	3.30%
E	AG-OUTBLDG & FARM SITE LAND	112,953,995	3.15%
F	AGRICULTURAL LAND	2,714,116,405	75.68%
G	COMMERCIAL, INDUST., & MINERAL	144,408,655	4.03%
H	RESIDENTIAL **	421,797,255	11.76%
	BOONE COUNTY	\$3,586,135,952	100.00%

** Residential includes ag-dwelling & farm home site land.

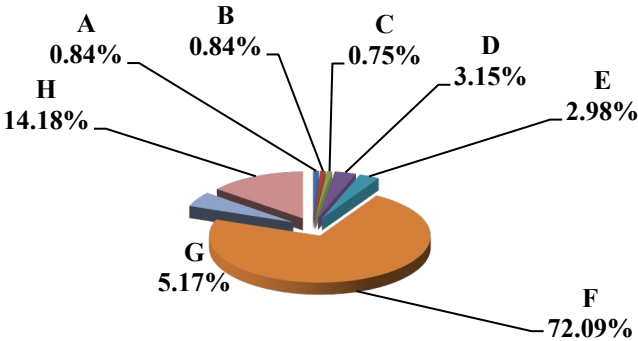
6 BOONE COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

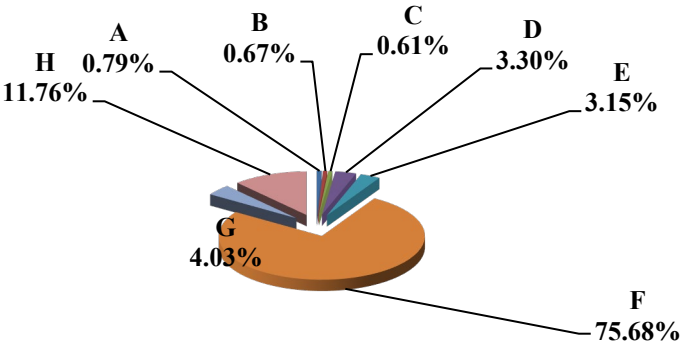
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Alliance, NE	Taxable Aground Acres:
County Population:	10,842	Irrigated151,544.42
Residential & Recreational Records:	4,790	Dryland181,354.23
Commercial, Indust., & Mineral Records:	755	Grassland315,160.28
Agricultural Records:	2,890	Wasteland3,708.89
Total Taxable Real Property Records:	8,435	Other9,648.99
		Total Acres661,416.81

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,967,684,534	85,457	0.0043	0.32%
C	FIRE DISTRICTS	1,237,738,915	363,597	0.0294	1.37%
D	EDUCATIONAL SERVICE UNITS	1,967,684,534	309,340	0.0157	1.17%
E	NATURAL RESOURCE DISTRICTS	1,967,684,534	258,790	0.0132	0.97%
F	COMMUNITY COLLEGE	1,967,684,534	413,352	0.0210	1.56%
G	COUNTY	1,967,684,534	5,760,072	0.2927	21.70%
H	CITY OR VILLAGE	729,945,619	2,715,235	0.3720	10.23%
I	SCHOOL DISTRICTS *	1,967,684,534	16,642,053	0.8458	62.69%
	BOX BUTTE COUNTY	\$1,967,684,534	\$26,547,895	1.3492	100.00%

* Includes Learning Community and all School Bonds

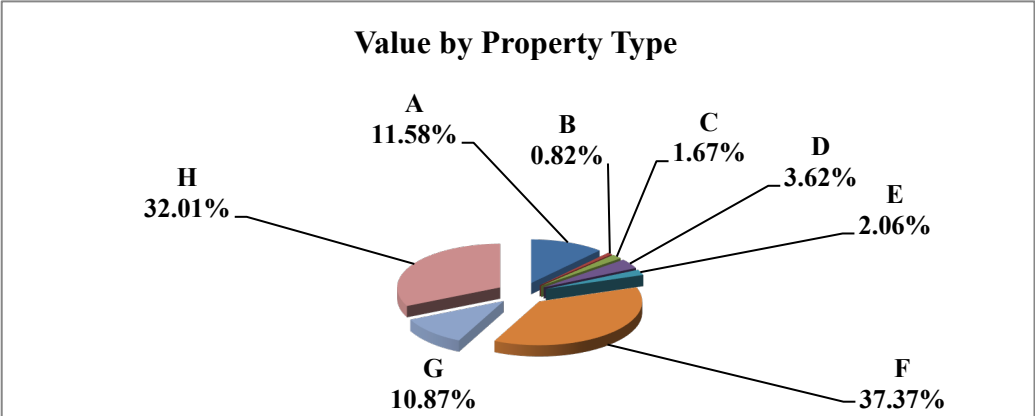
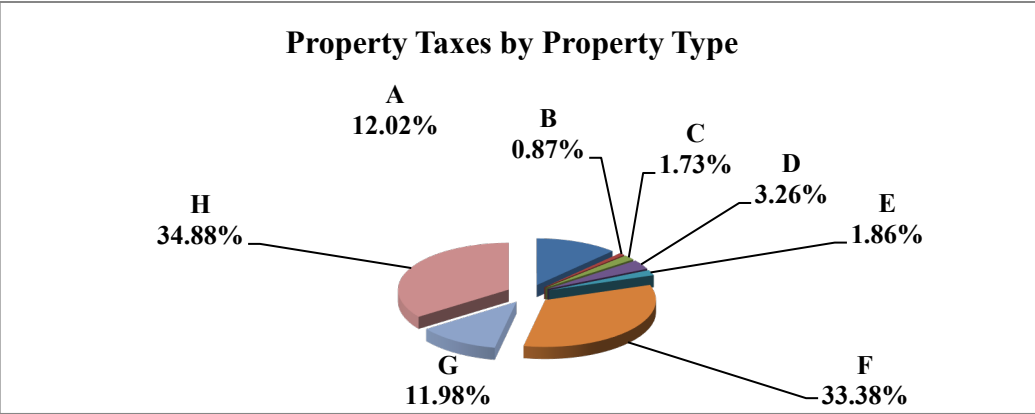
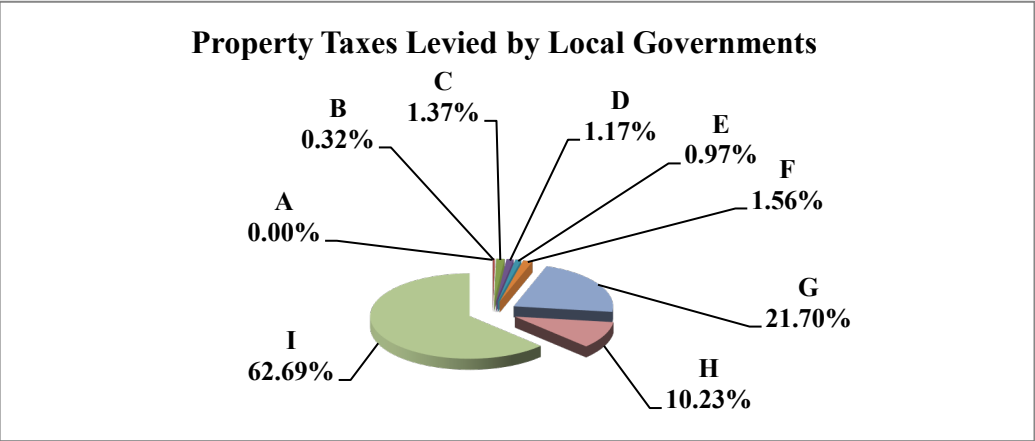
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$227,936,678	\$3,190,053	1.3995	12.02%
B	PUBLIC SERVIC ENTITIES	16,085,571	232,212	1.4436	0.87%
C	COMMERCIAL & INDUST. EQUIP.	32,956,583	460,500	1.3973	1.73%
D	AGRIC. MACHINERY & EQUIP.	71,188,426	866,334	1.2170	3.26%
E	AG-OUTBLDG & FARM SITE LAND	40,519,605	494,291	1.2199	1.86%
F	AGRICULTURAL LAND	735,313,029	8,862,859	1.2053	33.38%
G	COMMERCIAL, INDUST., & MINERAL	213,919,176	3,181,192	1.4871	11.98%
H	RESIDENTIAL **	629,765,466	9,260,454	1.4705	34.88%
	BOX BUTTE COUNTY	\$1,967,684,534	\$26,547,895	1.3492	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$227,936,678	11.58%
B	PUBLIC SERVIC ENTITIES	16,085,571	0.82%
C	COMMERCIAL & INDUST. EQUIP.	32,956,583	1.67%
D	AGRIC. MACHINERY & EQUIP.	71,188,426	3.62%
E	AG-OUTBLDG & FARM SITE LAND	40,519,605	2.06%
F	AGRICULTURAL LAND	735,313,029	37.37%
G	COMMERCIAL, INDUST., & MINERAL	213,919,176	10.87%
H	RESIDENTIAL **	629,765,466	32.01%
	BOX BUTTE COUNTY	\$1,967,684,534	100.00%

** Residential includes ag-dwelling & farm home site land.

7 BOX BUTTE COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	95%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Butte, NE	Taxable Aground Acres:	
County Population:	1,810	Irrigated	9,237.39
Residential & Recreational Records:	1,258	Dryland	90,045.26
Commercial, Indust., & Mineral Records:	206	Grassland	212,769.67
Agricultural Records:	2,302	Wasteland	15,633.44
Total Taxable Real Property Records:	3,766	Other	2,915.72
		Total Acres	330,601.48

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$802,188,741	\$121,737	0.0152	1.53%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	749,147,062	62,425	0.0083	0.79%
D	EDUCATIONAL SERVICE UNITS	802,188,741	109,271	0.0136	1.38%
E	NATURAL RESOURCE DISTRICTS	802,188,741	264,033	0.0329	3.33%
F	COMMUNITY COLLEGE	802,188,741	160,439	0.0200	2.02%
G	COUNTY	802,188,741	2,349,992	0.2929	29.62%
H	CITY OR VILLAGE	53,041,679	246,754	0.4652	3.11%
I	SCHOOL DISTRICTS *	802,188,741	4,620,170	0.5759	58.23%
	BOYD COUNTY	\$802,188,741	\$7,934,822	0.9891	100.00%

* Includes Learning Community and all School Bonds

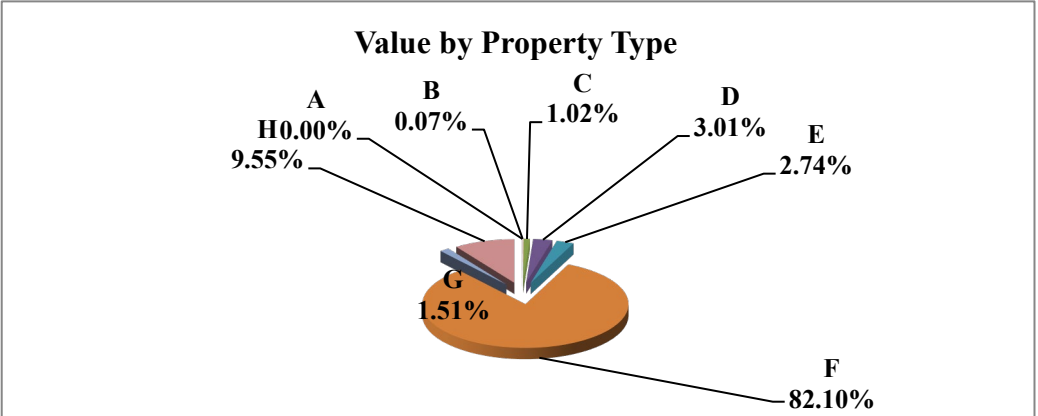
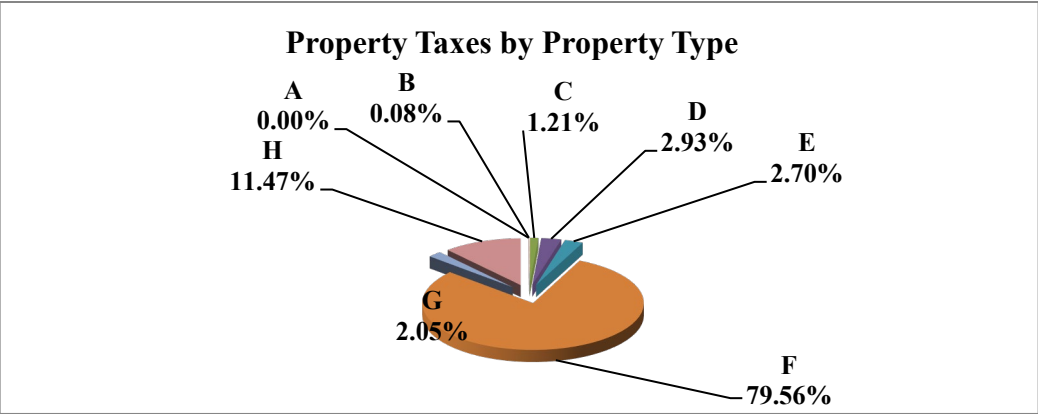
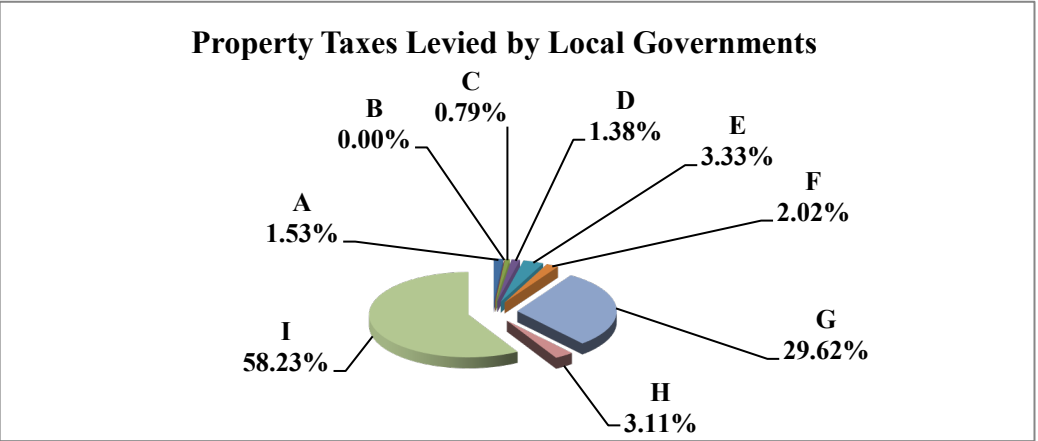
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	527,906	6,462	1.2241	0.08%
C	COMMERCIAL & INDUST. EQUIP.	8,160,093	95,763	1.1735	1.21%
D	AGRIC. MACHINERY & EQUIP.	24,132,482	232,574	0.9637	2.93%
E	AG-OUTBLDG & FARM SITE LAND	21,987,345	214,157	0.9740	2.70%
F	AGRICULTURAL LAND	658,636,730	6,313,036	0.9585	79.56%
G	COMMERCIAL, INDUST., & MINERAL	12,149,005	162,657	1.3389	2.05%
H	RESIDENTIAL **	76,595,180	910,172	1.1883	11.47%
	BOYD COUNTY	\$802,188,741	\$7,934,822	0.9891	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	527,906	0.07%
C	COMMERCIAL & INDUST. EQUIP.	8,160,093	1.02%
D	AGRIC. MACHINERY & EQUIP.	24,132,482	3.01%
E	AG-OUTBLDG & FARM SITE LAND	21,987,345	2.74%
F	AGRICULTURAL LAND	658,636,730	82.10%
G	COMMERCIAL, INDUST., & MINERAL	12,149,005	1.51%
H	RESIDENTIAL **	76,595,180	9.55%
	BOYD COUNTY	\$802,188,741	100.00%

** Residential includes ag-dwelling & farm home site land.

8 BOYD COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Ainsworth, NE	Taxable Aground Acres:
County Population:	2,903	Irrigated 64,764.18
Residential & Recreational Records:	1,641	Dryland 3,005.42
Commercial, Indust., & Mineral Records:	244	Grassland 679,992.59
Agricultural Records:	2,710	Wasteland 3,933.52
Total Taxable Real Property Records:	4,595	Other 0.00
		Total Acres 751,695.71

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,326,605,450	274,889	0.0118	2.28%
C	FIRE DISTRICTS	1,036,911,245	291,424	0.0281	2.42%
D	EDUCATIONAL SERVICE UNITS	1,163,302,725	173,884	0.0149	1.44%
E	NATURAL RESOURCE DISTRICTS	1,163,302,726	366,485	0.0315	3.04%
F	COMMUNITY COLLEGE	1,163,302,725	232,661	0.0200	1.93%
G	COUNTY	1,163,302,725	3,991,800	0.3431	33.15%
H	CITY OR VILLAGE	146,674,541	754,910	0.5147	6.27%
I	SCHOOL DISTRICTS *	1,163,302,724	5,955,390	0.5119	49.46%
	BROWN COUNTY	\$1,163,302,725	\$12,041,443	1.0351	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	3,463,800	43,293	1.2499	0.36%
C	COMMERCIAL & INDUST. EQUIP.	21,662,471	289,632	1.3370	2.41%
D	AGRIC. MACHINERY & EQUIP.	34,057,364	335,402	0.9848	2.79%
E	AG-OUTBLDG & FARM SITE LAND	45,957,727	448,968	0.9769	3.73%
F	AGRICULTURAL LAND	760,724,980	7,383,460	0.9706	61.32%
G	COMMERCIAL, INDUST., & MINERAL	68,763,195	813,691	1.1833	6.76%
H	RESIDENTIAL **	228,673,188	2,726,998	1.1925	22.65%
	BROWN COUNTY	\$1,163,302,725	\$12,041,443	1.0351	100.00%

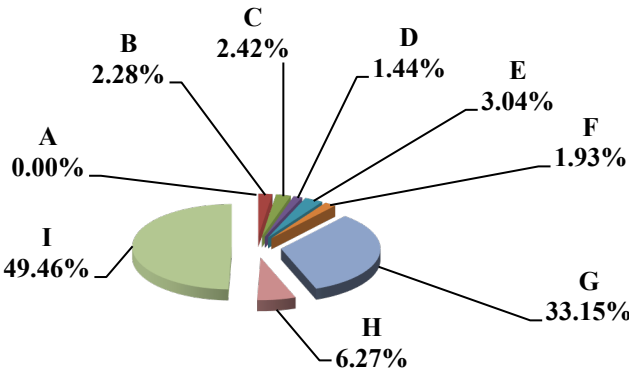
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	3,463,800	0.30%
C	COMMERCIAL & INDUST. EQUIP.	21,662,471	1.86%
D	AGRIC. MACHINERY & EQUIP.	34,057,364	2.93%
E	AG-OUTBLDG & FARM SITE LAND	45,957,727	3.95%
F	AGRICULTURAL LAND	760,724,980	65.39%
G	COMMERCIAL, INDUST., & MINERAL	68,763,195	5.91%
H	RESIDENTIAL **	228,673,188	19.66%
	BROWN COUNTY	\$1,163,302,725	100.00%

** Residential includes ag-dwelling & farm home site land.

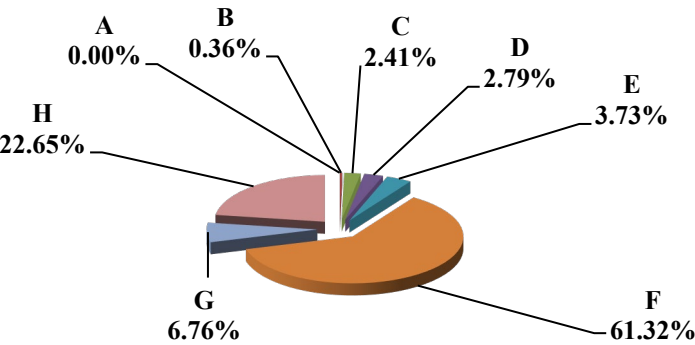
9 BROWN COUNTY

2025 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	71%

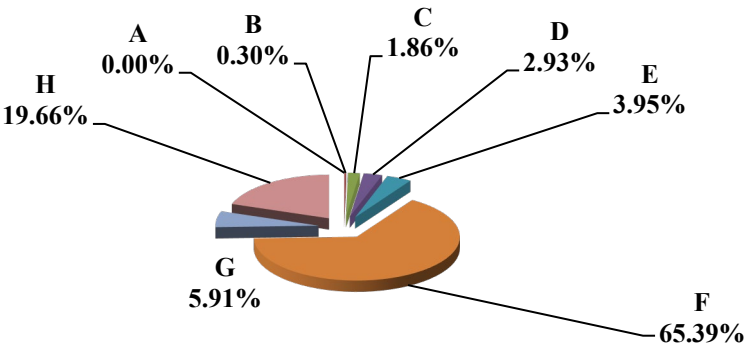
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Kearney, NE	Taxable Aground Acres:	
County Population:	50,084	Irrigated	261,783.89
Residential & Recreational Records:	16,498	Dryland	55,273.01
Commercial, Indust., & Mineral Records:	2,558	Grassland	229,625.64
Agricultural Records:	5,382	Wasteland	18,137.35
Total Taxable Real Property Records:	24,438	Other	2,167.27
		Total Acres	566,987.16

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	8,886,732,183	2,318,654	0.0261	1.71%
C	FIRE DISTRICTS	4,459,681,768	1,208,501	0.0271	0.89%
D	EDUCATIONAL SERVICE UNITS	8,762,698,417	1,043,815	0.0119	0.77%
E	NATURAL RESOURCE DISTRICTS	8,762,698,417	1,944,838	0.0222	1.43%
F	COMMUNITY COLLEGE	8,762,698,417	1,752,546	0.0200	1.29%
G	COUNTY	8,762,698,417	28,251,663	0.3224	20.83%
H	CITY OR VILLAGE	4,460,872,600	9,871,722	0.2213	7.28%
I	SCHOOL DISTRICTS *	8,762,698,417	89,231,704	1.0183	65.79%
	BUFFALO COUNTY	\$8,762,698,417	\$135,623,443	1.5477	100.00%

* Includes Learning Community and all School Bonds

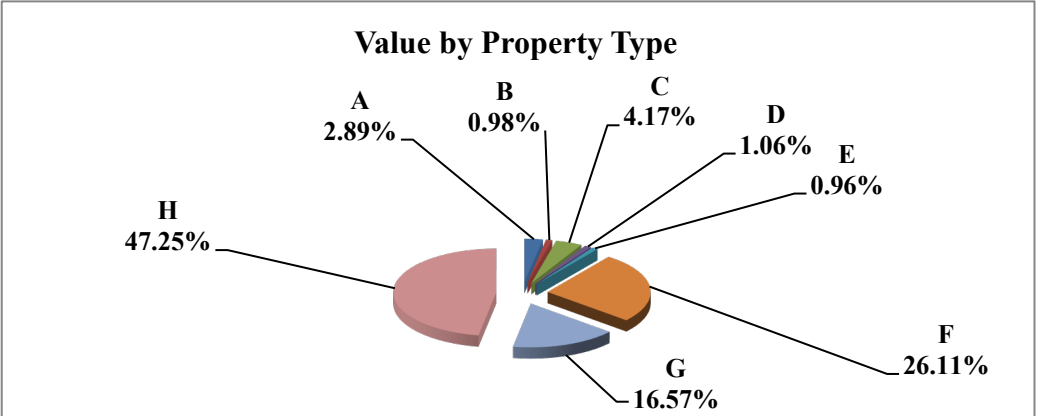
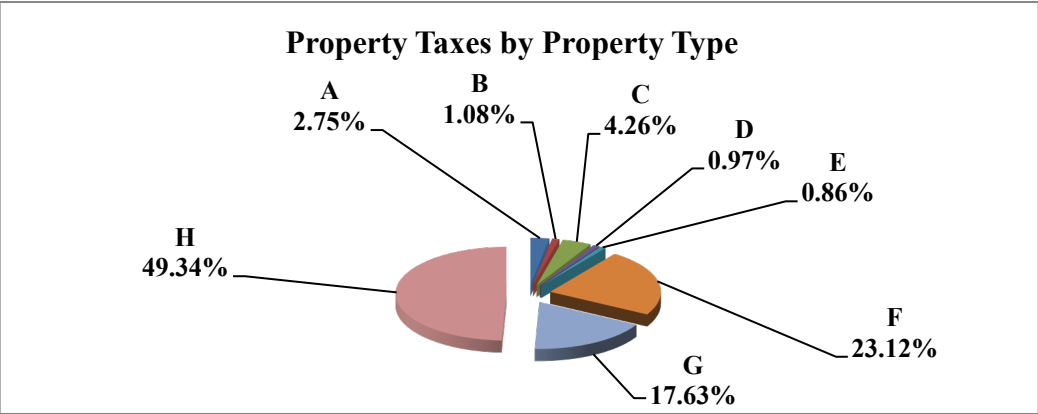
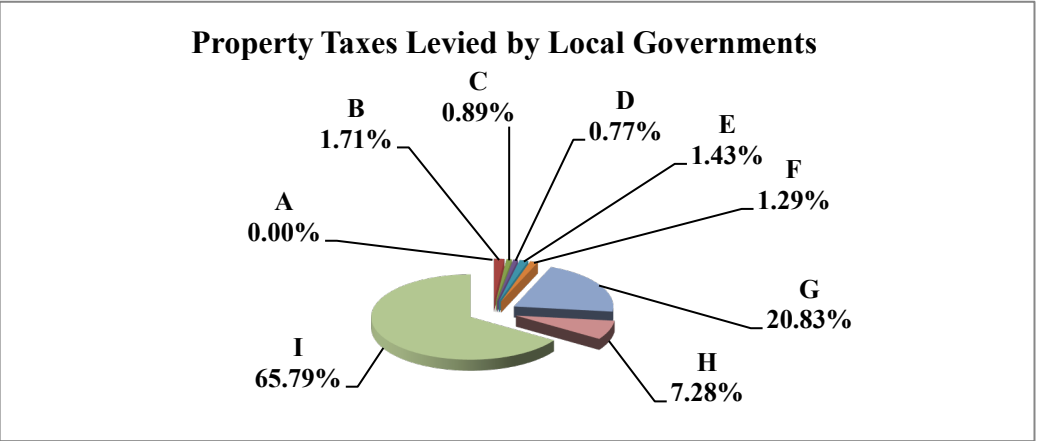
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$253,563,353	\$3,735,188	1.4731	2.75%
B	PUBLIC SERVIC ENTITIES	86,116,906	1,461,106	1.6967	1.08%
C	COMMERCIAL & INDUST. EQUIP.	365,743,264	5,780,434	1.5805	4.26%
D	AGRIC. MACHINERY & EQUIP.	93,315,343	1,308,864	1.4026	0.97%
E	AG-OUTBLDG & FARM SITE LAND	84,387,635	1,161,230	1.3761	0.86%
F	AGRICULTURAL LAND	2,287,606,650	31,357,272	1.3707	23.12%
G	COMMERCIAL, INDUST., & MINERAL	1,451,989,990	23,905,444	1.6464	17.63%
H	RESIDENTIAL **	4,139,975,276	66,913,905	1.6163	49.34%
	BUFFALO COUNTY	\$8,762,698,417	\$135,623,443	1.5477	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$253,563,353	2.89%
B	PUBLIC SERVIC ENTITIES	86,116,906	0.98%
C	COMMERCIAL & INDUST. EQUIP.	365,743,264	4.17%
D	AGRIC. MACHINERY & EQUIP.	93,315,343	1.06%
E	AG-OUTBLDG & FARM SITE LAND	84,387,635	0.96%
F	AGRICULTURAL LAND	2,287,606,650	26.11%
G	COMMERCIAL, INDUST., & MINERAL	1,451,989,990	16.57%
H	RESIDENTIAL **	4,139,975,276	47.25%
	BUFFALO COUNTY	\$8,762,698,417	100.00%

** Residential includes ag-dwelling & farm home site land.

10 BUFFALO COUNTY

2025 Levels of Value	
Residential:	92%
Commercial:	97%
Agricultural:	75%
Ag Special Value:	75%



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Tekamah, NE	Taxable Aground Acres:
County Population:	6,722	Irrigated 65,144.65
Residential & Recreational Records:	3,329	Dryland 180,986.27
Commercial, Indust., & Mineral Records:	416	Grassland 26,143.88
Agricultural Records:	3,305	Wasteland 3,765.80
Total Taxable Real Property Records:	7,050	Other 10,415.20
		Total Acres 286,455.80

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,190,690,039	\$1,227,572	0.0560	3.86%
B	MISCELLANEOUS DISTRICTS	4,026,529,394	412,144	0.0102	1.30%
C	FIRE DISTRICTS	2,481,298,282	696,530	0.0281	2.19%
D	EDUCATIONAL SERVICE UNITS	2,481,298,277	372,193	0.0150	1.17%
E	NATURAL RESOURCE DISTRICTS	2,481,298,278	586,953	0.0237	1.85%
F	COMMUNITY COLLEGE	2,481,298,277	496,262	0.0200	1.56%
G	COUNTY	2,481,298,277	6,069,455	0.2446	19.09%
H	CITY OR VILLAGE	339,670,169	2,230,255	0.6566	7.02%
I	SCHOOL DISTRICTS *	2,481,298,273	19,694,886	0.7937	61.96%
	BURT COUNTY	\$2,481,298,277	\$31,786,250	1.2810	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$17,721,909	\$231,212	1.3047	0.73%
B	PUBLIC SERVIC ENTITIES	17,142,555	229,522	1.3389	0.72%
C	COMMERCIAL & INDUST. EQUIP.	18,021,640	282,219	1.5660	0.89%
D	AGRIC. MACHINERY & EQUIP.	64,192,984	779,741	1.2147	2.45%
E	AG-OUTBLDG & FARM SITE LAND	88,138,043	1,083,564	1.2294	3.41%
F	AGRICULTURAL LAND	1,601,783,681	18,993,539	1.1858	59.75%
G	COMMERCIAL, INDUST., & MINERAL	87,490,563	1,307,768	1.4948	4.11%
H	RESIDENTIAL **	586,806,902	8,878,684	1.5131	27.93%
	BURT COUNTY	\$2,481,298,277	\$31,786,250	1.2810	100.00%

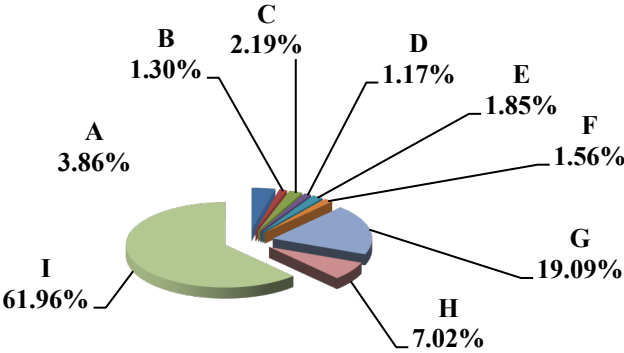
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$17,721,909	0.71%
B	PUBLIC SERVIC ENTITIES	17,142,555	0.69%
C	COMMERCIAL & INDUST. EQUIP.	18,021,640	0.73%
D	AGRIC. MACHINERY & EQUIP.	64,192,984	2.59%
E	AG-OUTBLDG & FARM SITE LAND	88,138,043	3.55%
F	AGRICULTURAL LAND	1,601,783,681	64.55%
G	COMMERCIAL, INDUST., & MINERAL	87,490,563	3.53%
H	RESIDENTIAL **	586,806,902	23.65%
	BURT COUNTY	\$2,481,298,277	100.00%

** Residential includes ag-dwelling & farm home site land.

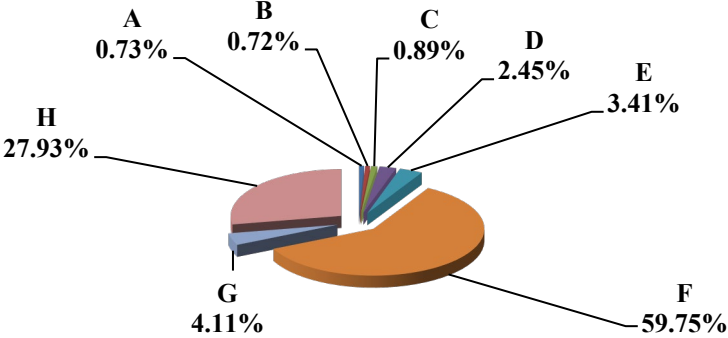
11 BURT COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

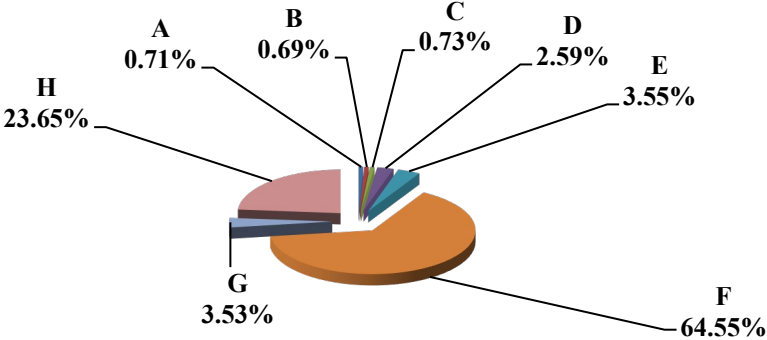
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	David City, NE	Taxable Aground Acres:
County Population:	8,369	Irrigated136,594.89
Residential & Recreational Records:	4,147	Dryland145,118.09
Commercial, Indust., & Mineral Records:	419	Grassland64,436.40
Agricultural Records:	4,247	Wasteland2,105.00
Total Taxable Real Property Records:	8,813	Other1,291.03
		Total Acres349,545.41

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,135,058,691	\$2,685,822	0.0857	7.68%
B	MISCELLANEOUS DISTRICTS	3,389,285,689	389,036	0.0115	1.11%
C	FIRE DISTRICTS	3,303,268,758	1,142,319	0.0346	3.27%
D	EDUCATIONAL SERVICE UNITS	3,376,437,958	507,162	0.0150	1.45%
E	NATURAL RESOURCE DISTRICTS	3,376,437,955	717,653	0.0213	2.05%
F	COMMUNITY COLLEGE	3,376,437,955	675,290	0.0200	1.93%
G	COUNTY	3,376,437,955	5,057,366	0.1498	14.47%
H	CITY OR VILLAGE	387,344,892	1,787,799	0.4616	5.11%
I	SCHOOL DISTRICTS *	3,376,437,958	21,991,342	0.6513	62.92%
	BUTLER COUNTY	\$3,376,437,955	\$34,953,789	1.0352	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$36,338,549	\$371,252	1.0216	1.06%
B	PUBLIC SERVIC ENTITIES	35,333,006	365,468	1.0344	1.05%
C	COMMERCIAL & INDUST. EQUIP.	43,062,175	487,313	1.1317	1.39%
D	AGRIC. MACHINERY & EQUIP.	88,688,935	881,898	0.9944	2.52%
E	AG-OUTBLDG & FARM SITE LAND	142,154,650	1,388,613	0.9768	3.97%
F	AGRICULTURAL LAND	2,254,863,755	22,321,607	0.9899	63.86%
G	COMMERCIAL, INDUST., & MINERAL	85,261,665	1,095,157	1.2845	3.13%
H	RESIDENTIAL **	690,735,220	8,042,479	1.1643	23.01%
	BUTLER COUNTY	\$3,376,437,955	\$34,953,789	1.0352	100.00%

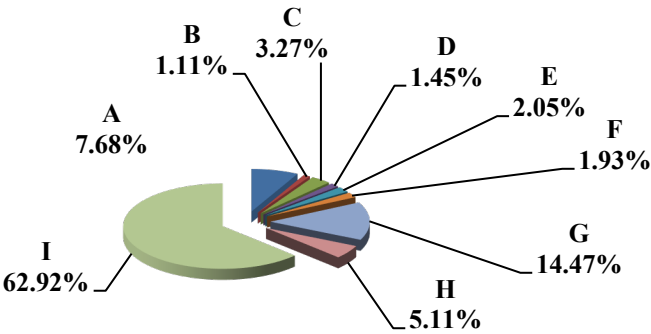
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$36,338,549	1.08%
B	PUBLIC SERVIC ENTITIES	35,333,006	1.05%
C	COMMERCIAL & INDUST. EQUIP.	43,062,175	1.28%
D	AGRIC. MACHINERY & EQUIP.	88,688,935	2.63%
E	AG-OUTBLDG & FARM SITE LAND	142,154,650	4.21%
F	AGRICULTURAL LAND	2,254,863,755	66.78%
G	COMMERCIAL, INDUST., & MINERAL	85,261,665	2.53%
H	RESIDENTIAL **	690,735,220	20.46%
	BUTLER COUNTY	\$3,376,437,955	100.00%

** Residential includes ag-dwelling & farm home site land.

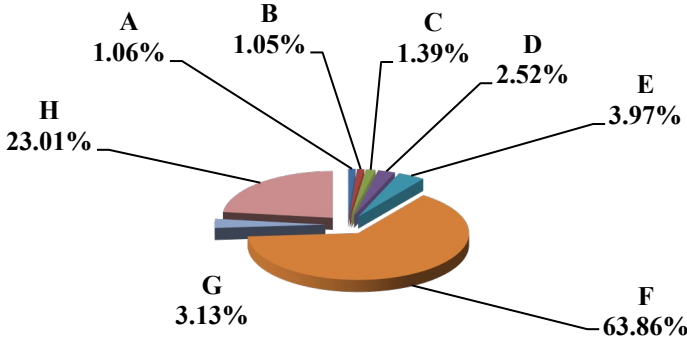
12 BUTLER COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	93%
Agricultural:	70%
Ag Special Value:	--

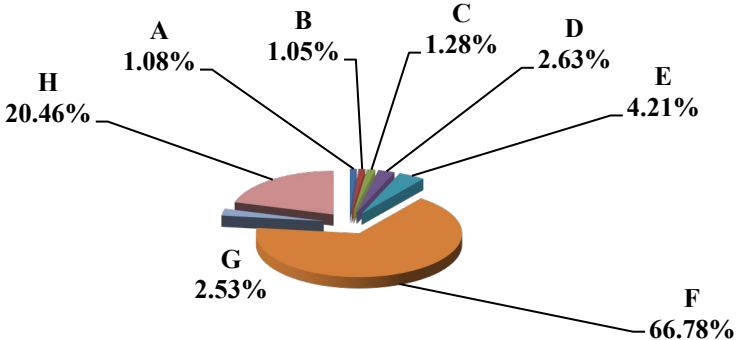
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Plattsmouth, NE	Taxable Aground Acres:
County Population:	26,598	Irrigated 2,889.25
Residential & Recreational Records:	14,609	Dryland 253,614.29
Commercial, Indust., & Mineral Records:	964	Grassland 39,914.64
Agricultural Records:	5,257	Wasteland 820.46
Total Taxable Real Property Records:	20,830	Other 2,233.17
		Total Acres 299,471.81

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,496,056,316	3,726,731	0.0497	4.25%
C	FIRE DISTRICTS	4,261,687,834	1,737,648	0.0408	1.98%
D	EDUCATIONAL SERVICE UNITS	5,265,616,725	788,183	0.0150	0.90%
E	NATURAL RESOURCE DISTRICTS	5,265,616,721	1,224,137	0.0232	1.40%
F	COMMUNITY COLLEGE	5,265,616,722	1,053,128	0.0200	1.20%
G	COUNTY	5,265,616,721	18,656,942	0.3543	21.29%
H	CITY OR VILLAGE	1,101,576,397	4,392,736	0.3988	5.01%
I	SCHOOL DISTRICTS *	5,265,616,725	56,057,060	1.0646	63.97%
	CASS COUNTY	\$5,265,616,721	\$87,636,564	1.6643	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$91,540,339	\$1,482,520	1.6195	1.69%
B	PUBLIC SERVIC ENTITIES	60,563,272	975,176	1.6102	1.11%
C	COMMERCIAL & INDUST. EQUIP.	103,215,997	1,733,095	1.6791	1.98%
D	AGRIC. MACHINERY & EQUIP.	61,729,321	926,904	1.5016	1.06%
E	AG-OUTBLDG & FARM SITE LAND	60,005,345	905,373	1.5088	1.03%
F	AGRICULTURAL LAND	1,601,592,731	23,535,110	1.4695	26.86%
G	COMMERCIAL, INDUST., & MINERAL	279,598,280	4,952,598	1.7713	5.65%
H	RESIDENTIAL **	3,007,371,436	53,125,788	1.7665	60.62%
	CASS COUNTY	\$5,265,616,721	\$87,636,564	1.6643	100.00%

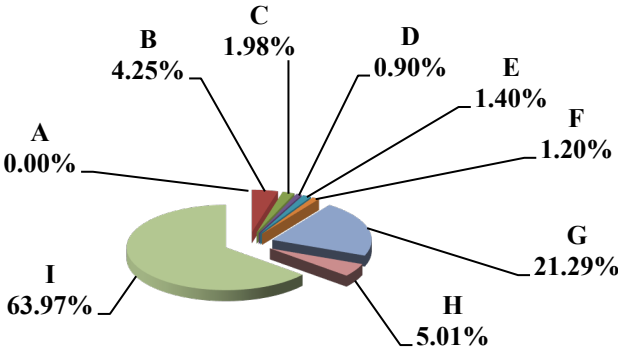
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$91,540,339	1.74%
B	PUBLIC SERVIC ENTITIES	60,563,272	1.15%
C	COMMERCIAL & INDUST. EQUIP.	103,215,997	1.96%
D	AGRIC. MACHINERY & EQUIP.	61,729,321	1.17%
E	AG-OUTBLDG & FARM SITE LAND	60,005,345	1.14%
F	AGRICULTURAL LAND	1,601,592,731	30.42%
G	COMMERCIAL, INDUST., & MINERAL	279,598,280	5.31%
H	RESIDENTIAL **	3,007,371,436	57.11%
	CASS COUNTY	\$5,265,616,721	100.00%

** Residential includes ag-dwelling & farm home site land.

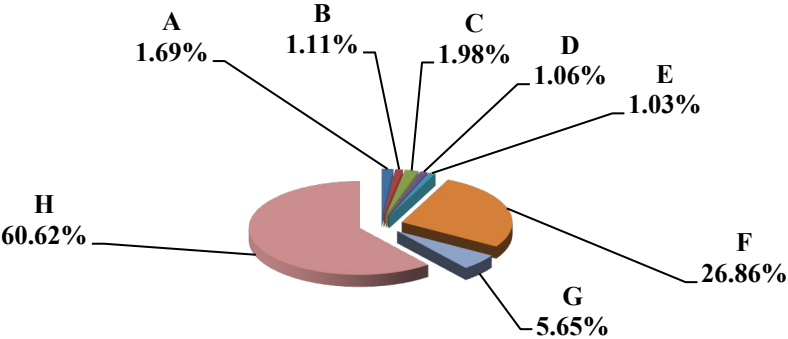
13 CASS COUNTY

2025 Levels of Value	
Residential:	92%
Commercial:	97%
Agricultural:	71%
Ag Special Value:	71%

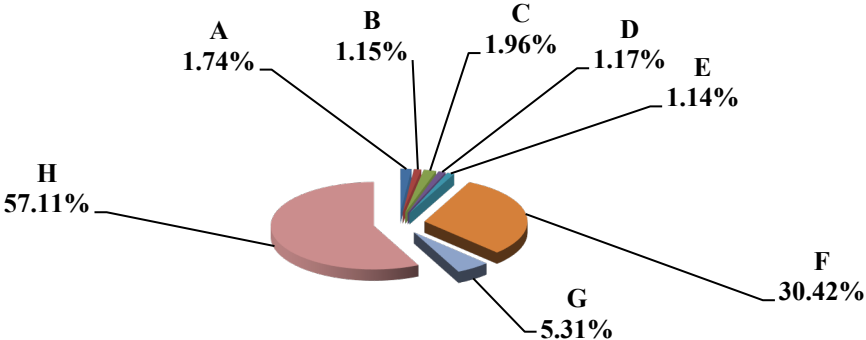
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Hartington, NE	Taxable Aground Acres:
County Population:	8,380	Irrigated152,131.45
Residential & Recreational Records:	4,164	Dryland202,064.87
Commercial, Indust., & Mineral Records:	626	Grassland78,549.66
Agricultural Records:	4,451	Wasteland4,278.60
Total Taxable Real Property Records:	9,241	Other1,876.82
		Total Acres438,901.40

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,042,615,486	221,663	0.0055	0.65%
C	FIRE DISTRICTS	3,686,889,305	907,289	0.0246	2.65%
D	EDUCATIONAL SERVICE UNITS	3,904,786,860	585,719	0.0150	1.71%
E	NATURAL RESOURCE DISTRICTS	3,904,786,860	1,025,127	0.0263	2.99%
F	COMMUNITY COLLEGE	3,904,786,860	780,959	0.0200	2.28%
G	COUNTY	3,904,786,860	8,471,366	0.2169	24.72%
H	CITY OR VILLAGE	325,447,117	1,828,383	0.5618	5.34%
I	SCHOOL DISTRICTS *	3,904,786,860	20,443,953	0.5236	59.67%
	CEDAR COUNTY	\$3,904,786,860	\$34,264,459	0.8775	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$9,981,656	\$88,039	0.8820	0.26%
B	PUBLIC SERVIC ENTITIES	35,086,693	297,238	0.8472	0.87%
C	COMMERCIAL & INDUST. EQUIP.	23,432,765	239,485	1.0220	0.70%
D	AGRIC. MACHINERY & EQUIP.	116,930,416	970,654	0.8301	2.83%
E	AG-OUTBLDG & FARM SITE LAND	104,861,255	871,321	0.8309	2.54%
F	AGRICULTURAL LAND	2,924,634,985	24,361,083	0.8330	71.10%
G	COMMERCIAL, INDUST., & MINERAL	86,224,850	966,758	1.1212	2.82%
H	RESIDENTIAL **	603,634,240	6,469,881	1.0718	18.88%
	CEDAR COUNTY	\$3,904,786,860	\$34,264,459	0.8775	100.00%

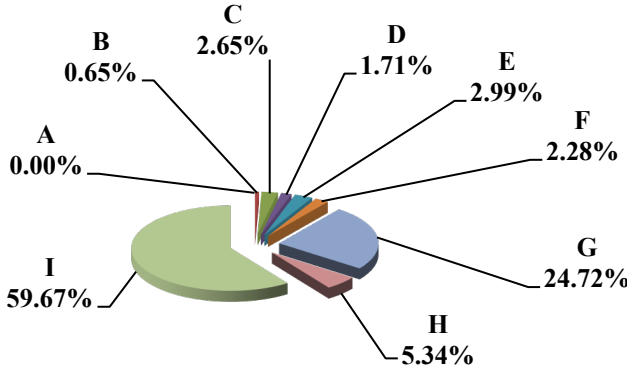
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$9,981,656	0.26%
B	PUBLIC SERVIC ENTITIES	35,086,693	0.90%
C	COMMERCIAL & INDUST. EQUIP.	23,432,765	0.60%
D	AGRIC. MACHINERY & EQUIP.	116,930,416	2.99%
E	AG-OUTBLDG & FARM SITE LAND	104,861,255	2.69%
F	AGRICULTURAL LAND	2,924,634,985	74.90%
G	COMMERCIAL, INDUST., & MINERAL	86,224,850	2.21%
H	RESIDENTIAL **	603,634,240	15.46%
	CEDAR COUNTY	\$3,904,786,860	100.00%

** Residential includes ag-dwelling & farm home site land.

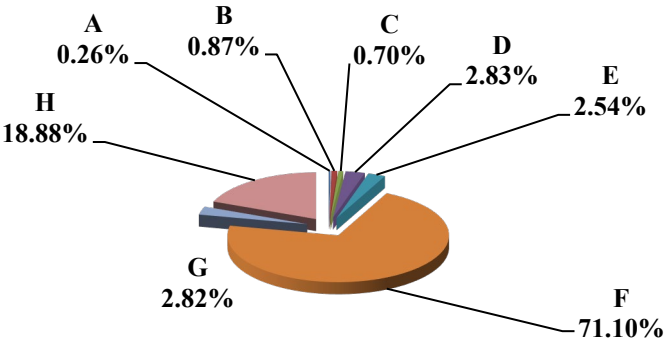
14 CEDAR COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

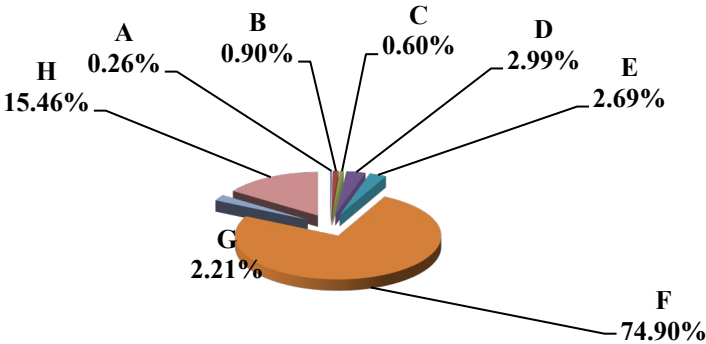
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Imperial, NE	Taxable Aglan Acres:
County Population:	3,893	Irrigated 188,717.09
Residential & Recreational Records:	1,779	Dryland 102,210.61
Commercial, Indust., & Mineral Records:	524	Grassland 258,912.47
Agricultural Records:	2,714	Wasteland 1,047.21
Total Taxable Real Property Records:	5,017	Other 1,541.16
		Total Acres 552,428.54

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,948,432,842	92,626	0.0031	0.56%
C	FIRE DISTRICTS	1,559,702,618	196,824	0.0126	1.18%
D	EDUCATIONAL SERVICE UNITS	1,863,892,961	279,121	0.0150	1.67%
E	NATURAL RESOURCE DISTRICTS	1,863,892,962	1,025,141	0.0550	6.14%
F	COMMUNITY COLLEGE	1,863,892,962	372,779	0.0200	2.23%
G	COUNTY	1,863,892,962	3,005,006	0.1612	18.01%
H	CITY OR VILLAGE	304,142,762	1,702,355	0.5597	10.20%
I	SCHOOL DISTRICTS *	1,863,892,961	10,014,242	0.5373	60.01%
	CHASE COUNTY	\$1,863,892,962	\$16,688,094	0.8953	100.00%

* Includes Learning Community and all School Bonds

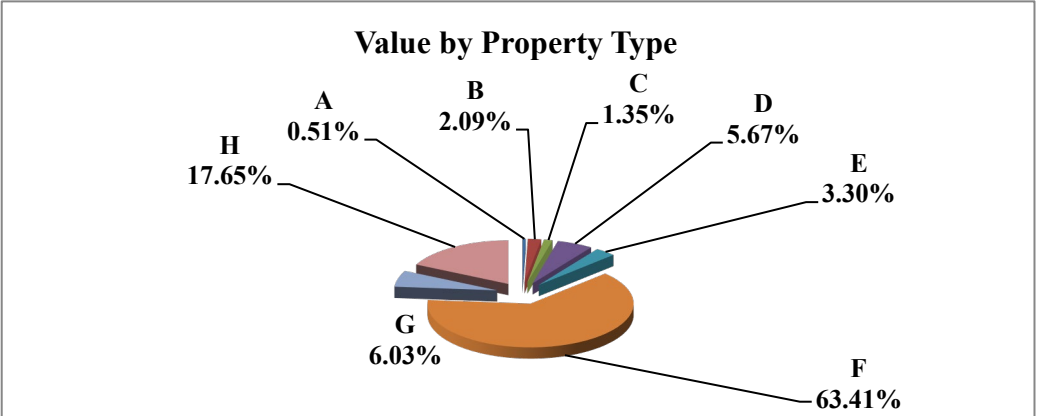
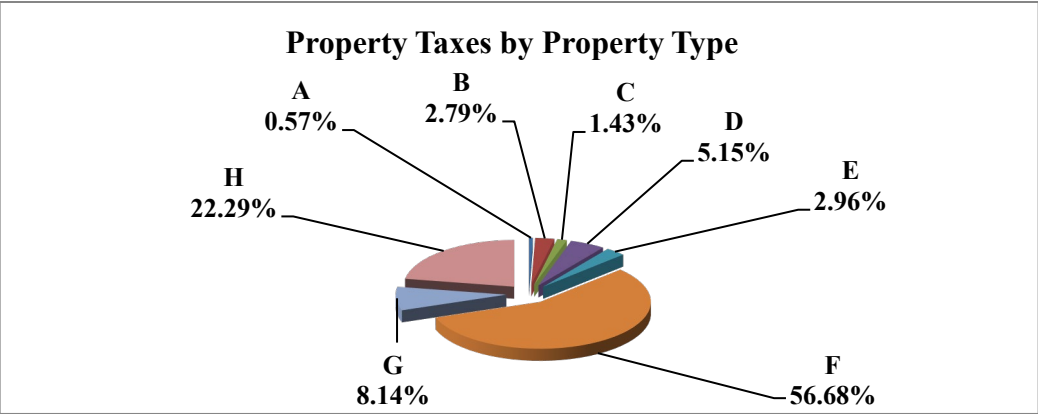
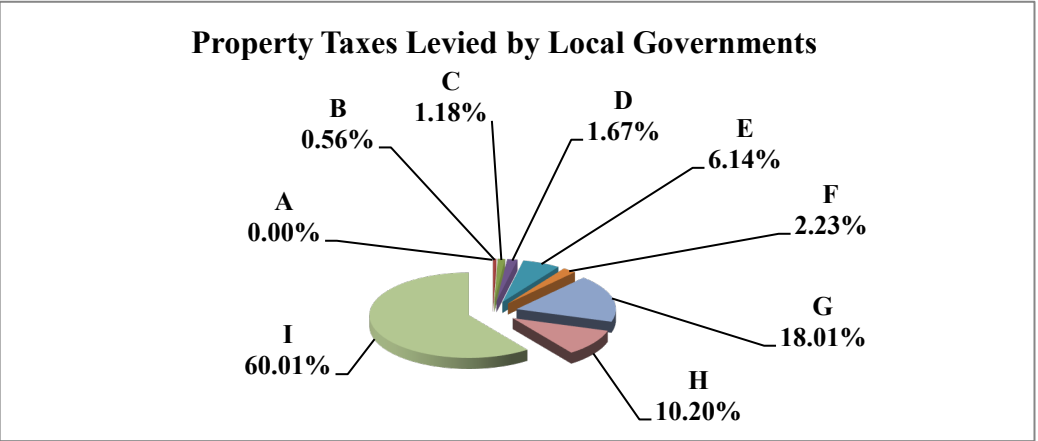
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$9,576,375	\$95,172	0.9938	0.57%
B	PUBLIC SERVIC ENTITIES	38,903,562	465,350	1.1962	2.79%
C	COMMERCIAL & INDUST. EQUIP.	25,079,815	238,265	0.9500	1.43%
D	AGRIC. MACHINERY & EQUIP.	105,613,550	858,894	0.8132	5.15%
E	AG-OUTBLDG & FARM SITE LAND	61,489,772	493,884	0.8032	2.96%
F	AGRICULTURAL LAND	1,181,886,921	9,459,399	0.8004	56.68%
G	COMMERCIAL, INDUST., & MINERAL	112,317,476	1,357,815	1.2089	8.14%
H	RESIDENTIAL **	329,025,491	3,719,315	1.1304	22.29%
	CHASE COUNTY	\$1,863,892,962	\$16,688,094	0.8953	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$9,576,375	0.51%
B	PUBLIC SERVIC ENTITIES	38,903,562	2.09%
C	COMMERCIAL & INDUST. EQUIP.	25,079,815	1.35%
D	AGRIC. MACHINERY & EQUIP.	105,613,550	5.67%
E	AG-OUTBLDG & FARM SITE LAND	61,489,772	3.30%
F	AGRICULTURAL LAND	1,181,886,921	63.41%
G	COMMERCIAL, INDUST., & MINERAL	112,317,476	6.03%
H	RESIDENTIAL **	329,025,491	17.65%
	CHASE COUNTY	\$1,863,892,962	100.00%

** Residential includes ag-dwelling & farm home site land.

15 CHASE COUNTY

2025 Levels of Value	
Residential:	92%
Commercial:	95%
Agricultural:	72%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Valentine, NE	Taxable Amland Acres:	
County Population:	5,455	Irrigated	59,894.74
Residential & Recreational Records:	2,561	Dryland	16,147.16
Commercial, Indust., & Mineral Records:	703	Grassland	3,451,561.82
Agricultural Records:	11,586	Wasteland	54,117.58
Total Taxable Real Property Records:	14,850	Other	494.03
		Total Acres	3,582,215.33

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,210,286,586	326,875	0.0035	1.39%
C	FIRE DISTRICTS	2,790,292,952	333,117	0.0119	1.41%
D	EDUCATIONAL SERVICE UNITS	3,059,475,419	461,038	0.0151	1.96%
E	NATURAL RESOURCE DISTRICTS	3,059,475,423	948,811	0.0310	4.02%
F	COMMUNITY COLLEGE	3,059,475,420	624,012	0.0204	2.65%
G	COUNTY	3,059,475,422	4,873,771	0.1593	20.67%
H	CITY OR VILLAGE	293,132,731	476,047	0.1624	2.02%
I	SCHOOL DISTRICTS *	3,059,475,423	15,530,510	0.5076	65.88%
	CHERRY COUNTY	\$3,059,475,422	\$23,574,181	0.7705	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	18,834,576	165,364	0.8780	0.70%
C	COMMERCIAL & INDUST. EQUIP.	22,010,255	177,638	0.8071	0.75%
D	AGRIC. MACHINERY & EQUIP.	71,230,291	556,829	0.7817	2.36%
E	AG-OUTBLDG & FARM SITE LAND	46,171,814	379,284	0.8215	1.61%
F	AGRICULTURAL LAND	2,322,927,969	17,580,016	0.7568	74.57%
G	COMMERCIAL, INDUST., & MINERAL	109,816,965	904,148	0.8233	3.84%
H	RESIDENTIAL **	468,483,552	3,810,903	0.8135	16.17%
	CHERRY COUNTY	\$3,059,475,422	\$23,574,181	0.7705	100.00%

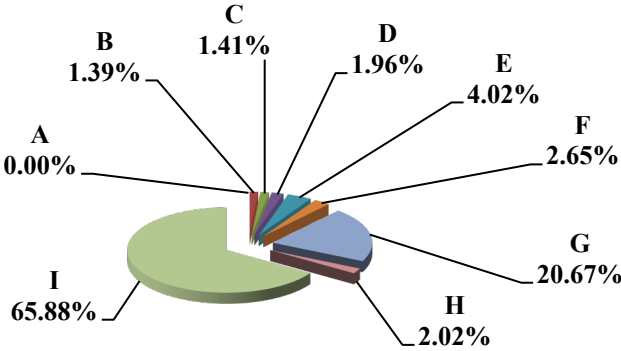
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	18,834,576	0.62%
C	COMMERCIAL & INDUST. EQUIP.	22,010,255	0.72%
D	AGRIC. MACHINERY & EQUIP.	71,230,291	2.33%
E	AG-OUTBLDG & FARM SITE LAND	46,171,814	1.51%
F	AGRICULTURAL LAND	2,322,927,969	75.93%
G	COMMERCIAL, INDUST., & MINERAL	109,816,965	3.59%
H	RESIDENTIAL **	468,483,552	15.31%
	CHERRY COUNTY	\$3,059,475,422	100.00%

** Residential includes ag-dwelling & farm home site land.

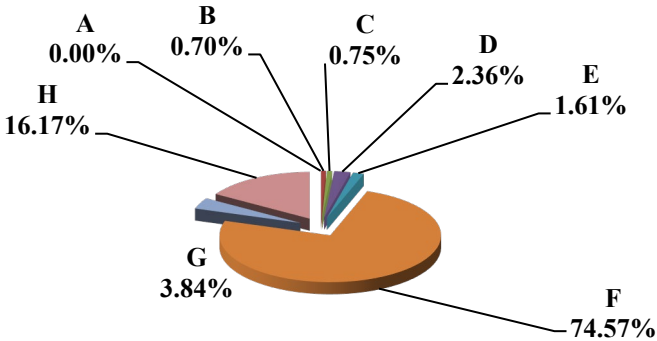
16 CHERRY COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	93%
Agricultural:	71%
Ag Special Value:	--

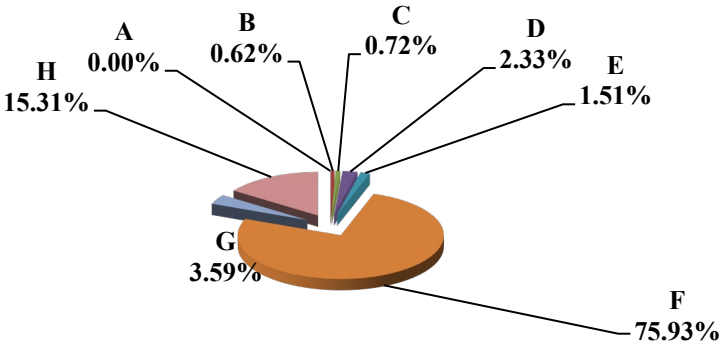
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Sidney, NE	Taxable Amland Acres:	
County Population:	9,468	Irrigated	60,289.87
Residential & Recreational Records:	4,965	Dryland	401,729.97
Commercial, Indust., & Mineral Records:	1,688	Grassland	247,749.39
Agricultural Records:	3,477	Wasteland	15,716.37
Total Taxable Real Property Records:	10,130	Other	1,322.12
		Total Acres	726,807.72

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,518,483,955	286,078	0.0114	1.03%
C	FIRE DISTRICTS	1,044,612,233	438,062	0.0419	1.58%
D	EDUCATIONAL SERVICE UNITS	1,634,676,356	256,988	0.0157	0.93%
E	NATURAL RESOURCE DISTRICTS	1,634,676,356	721,923	0.0442	2.60%
F	COMMUNITY COLLEGE	1,634,676,356	343,397	0.0210	1.24%
G	COUNTY	1,634,676,356	6,416,379	0.3925	23.12%
H	CITY OR VILLAGE	627,545,570	2,930,720	0.4670	10.56%
I	SCHOOL DISTRICTS *	1,634,676,358	16,362,995	1.0010	58.95%
	CHEYENNE COUNTY	\$1,634,676,356	\$27,756,542	1.6980	100.00%

* Includes Learning Community and all School Bonds

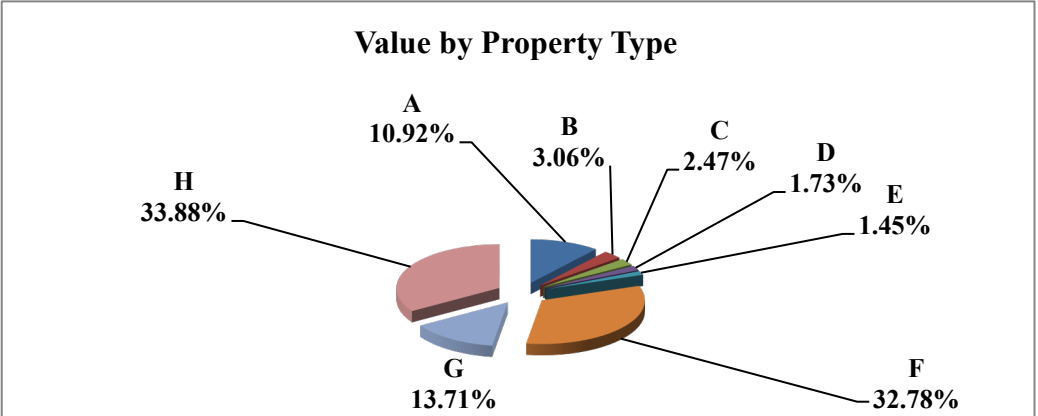
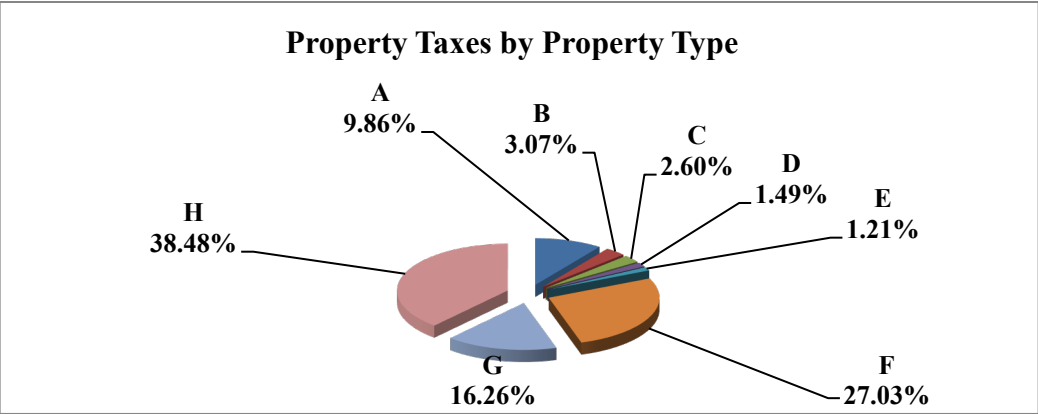
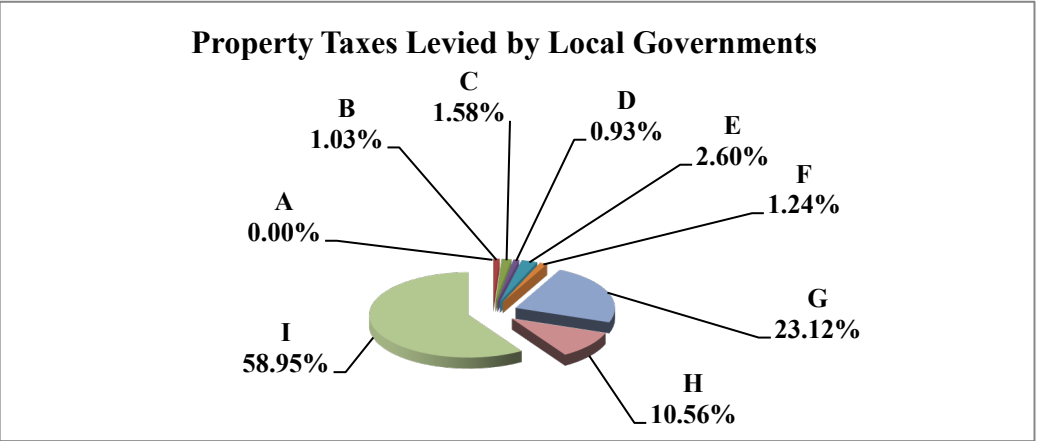
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$178,511,797	\$2,736,973	1.5332	9.86%
B	PUBLIC SERVIC ENTITIES	50,027,633	851,348	1.7018	3.07%
C	COMMERCIAL & INDUST. EQUIP.	40,367,150	720,617	1.7852	2.60%
D	AGRIC. MACHINERY & EQUIP.	28,344,903	414,828	1.4635	1.49%
E	AG-OUTBLDG & FARM SITE LAND	23,719,770	335,633	1.4150	1.21%
F	AGRICULTURAL LAND	535,878,062	7,501,617	1.3999	27.03%
G	COMMERCIAL, INDUST., & MINERAL	224,042,174	4,514,537	2.0150	16.26%
H	RESIDENTIAL **	553,784,867	10,680,989	1.9287	38.48%
	CHEYENNE COUNTY	\$1,634,676,356	\$27,756,542	1.6980	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$178,511,797	10.92%
B	PUBLIC SERVIC ENTITIES	50,027,633	3.06%
C	COMMERCIAL & INDUST. EQUIP.	40,367,150	2.47%
D	AGRIC. MACHINERY & EQUIP.	28,344,903	1.73%
E	AG-OUTBLDG & FARM SITE LAND	23,719,770	1.45%
F	AGRICULTURAL LAND	535,878,062	32.78%
G	COMMERCIAL, INDUST., & MINERAL	224,042,174	13.71%
H	RESIDENTIAL **	553,784,867	33.88%
	CHEYENNE COUNTY	\$1,634,676,356	100.00%

** Residential includes ag-dwelling & farm home site land.

17 CHEYENNE COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	94%
Agricultural:	71%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Clay Center, NE	Taxable Amland Acres:
County Population:	6,104	Irrigated 229,437.91
Residential & Recreational Records:	3,344	Dryland 48,195.54
Commercial, Indust., & Mineral Records:	648	Grassland 22,262.13
Agricultural Records:	3,535	Wasteland 21.53
Total Taxable Real Property Records:	7,527	Other 492.07
		Total Acres 300,409.18

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,868,939,178	\$134,800	0.0047	0.45%
B	MISCELLANEOUS DISTRICTS	3,049,957,283	140,924	0.0046	0.47%
C	FIRE DISTRICTS	2,517,196,953	369,426	0.0147	1.24%
D	EDUCATIONAL SERVICE UNITS	2,868,939,352	402,635	0.0140	1.35%
E	NATURAL RESOURCE DISTRICTS	2,868,939,360	503,829	0.0176	1.69%
F	COMMUNITY COLLEGE	2,868,939,357	573,790	0.0200	1.93%
G	COUNTY	2,868,939,355	6,577,538	0.2293	22.12%
H	CITY OR VILLAGE	353,619,890	2,629,800	0.7437	8.84%
I	SCHOOL DISTRICTS *	2,868,939,355	18,403,384	0.6415	61.89%
	CLAY COUNTY	\$2,868,939,355	\$29,736,127	1.0365	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$116,465,582	\$1,177,749	1.0112	3.96%
B	PUBLIC SERVIC ENTITIES	21,465,175	287,902	1.3413	0.97%
C	COMMERCIAL & INDUST. EQUIP.	42,046,604	577,553	1.3736	1.94%
D	AGRIC. MACHINERY & EQUIP.	86,284,944	824,195	0.9552	2.77%
E	AG-OUTBLDG & FARM SITE LAND	80,178,190	772,724	0.9638	2.60%
F	AGRICULTURAL LAND	2,021,073,000	19,201,156	0.9500	64.57%
G	COMMERCIAL, INDUST., & MINERAL	111,550,825	1,448,799	1.2988	4.87%
H	RESIDENTIAL **	389,875,035	5,446,048	1.3969	18.31%
	CLAY COUNTY	\$2,868,939,355	\$29,736,127	1.0365	100.00%

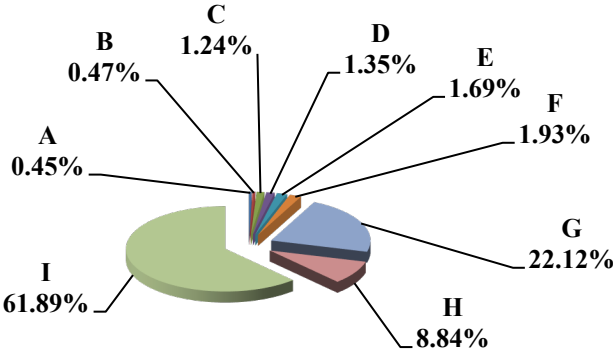
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$116,465,582	4.06%
B	PUBLIC SERVIC ENTITIES	21,465,175	0.75%
C	COMMERCIAL & INDUST. EQUIP.	42,046,604	1.47%
D	AGRIC. MACHINERY & EQUIP.	86,284,944	3.01%
E	AG-OUTBLDG & FARM SITE LAND	80,178,190	2.79%
F	AGRICULTURAL LAND	2,021,073,000	70.45%
G	COMMERCIAL, INDUST., & MINERAL	111,550,825	3.89%
H	RESIDENTIAL **	389,875,035	13.59%
	CLAY COUNTY	\$2,868,939,355	100.00%

** Residential includes ag-dwelling & farm home site land.

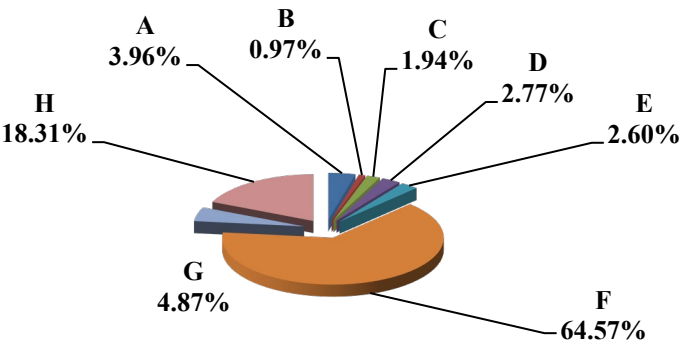
18 CLAY COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	97%
Agricultural:	70%
Ag Special Value:	--

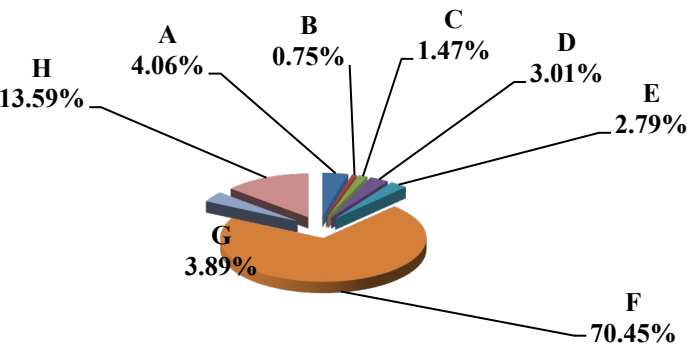
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Schuyler, NE	Taxable Amland Acres:	
County Population:	10,582	Irrigated	78,750.47
Residential & Recreational Records:	4,059	Dryland	129,442.76
Commercial, Indust., & Mineral Records:	598	Grassland	26,234.28
Agricultural Records:	3,833	Wasteland	6,245.40
Total Taxable Real Property Records:	8,490	Other	695.89
		Total Acres	241,368.80

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,180,281,411	360,666	0.0113	1.03%
C	FIRE DISTRICTS	2,669,268,050	820,962	0.0308	2.36%
D	EDUCATIONAL SERVICE UNITS	2,713,190,420	406,979	0.0150	1.17%
E	NATURAL RESOURCE DISTRICTS	2,713,190,420	550,909	0.0203	1.58%
F	COMMUNITY COLLEGE	2,713,190,420	542,640	0.0200	1.56%
G	COUNTY	2,713,190,420	6,169,882	0.2274	17.70%
H	CITY OR VILLAGE	535,560,018	2,394,556	0.4471	6.87%
I	SCHOOL DISTRICTS *	2,713,190,420	23,601,902	0.8699	67.73%
	COLFAX COUNTY	\$2,713,190,420	\$34,848,496	1.2844	100.00%

* Includes Learning Community and all School Bonds

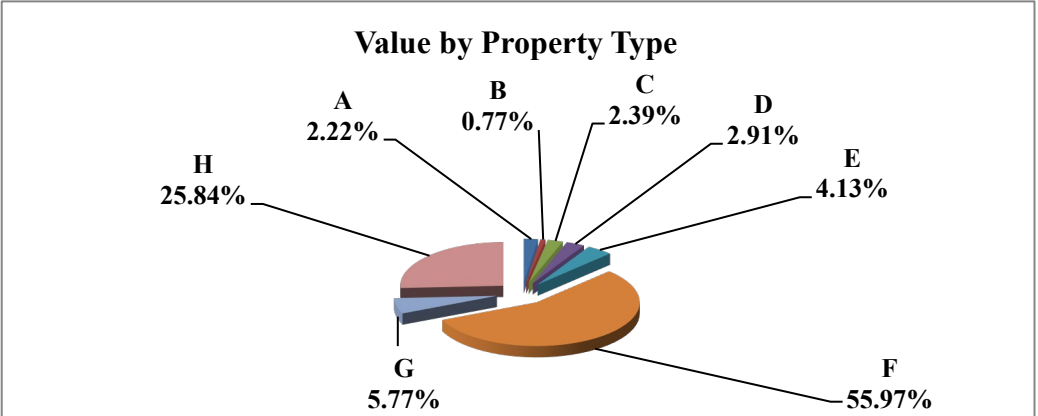
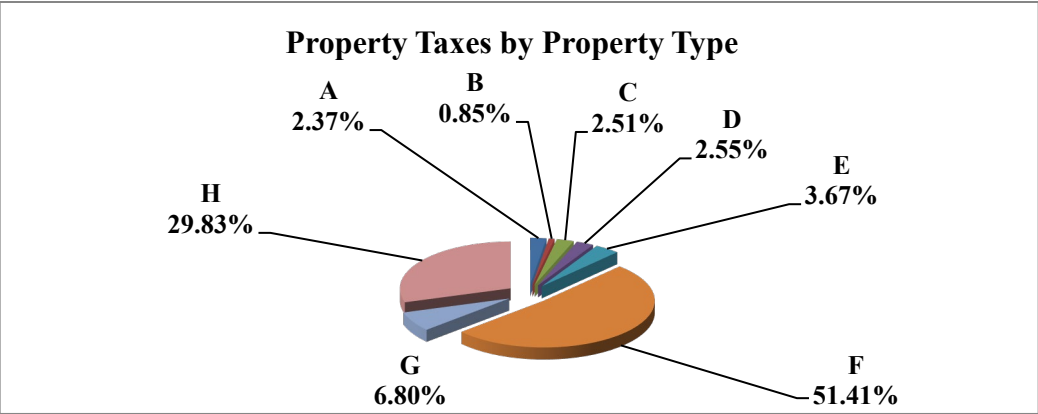
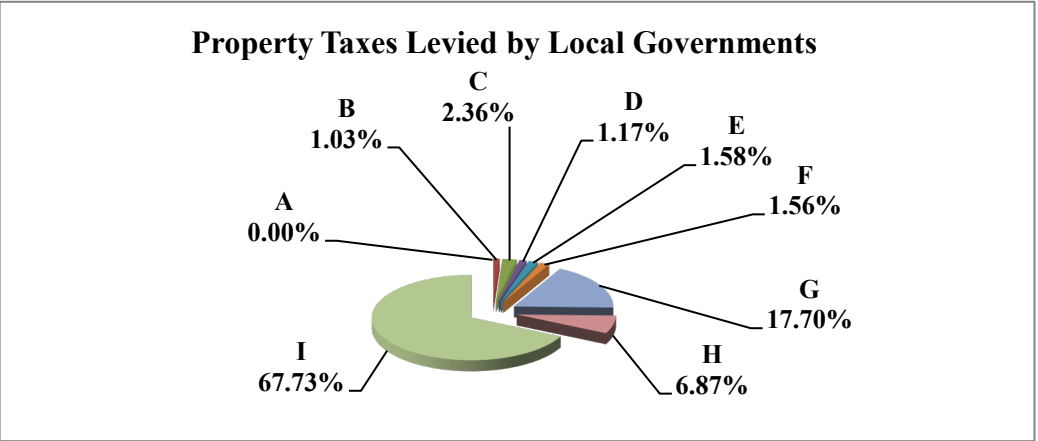
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$60,108,866	\$827,600	1.3768	2.37%
B	PUBLIC SERVIC ENTITIES	21,000,776	297,700	1.4176	0.85%
C	COMMERCIAL & INDUST. EQUIP.	64,925,982	876,069	1.3493	2.51%
D	AGRIC. MACHINERY & EQUIP.	78,888,363	888,973	1.1269	2.55%
E	AG-OUTBLDG & FARM SITE LAND	112,075,746	1,278,434	1.1407	3.67%
F	AGRICULTURAL LAND	1,518,466,960	17,914,818	1.1798	51.41%
G	COMMERCIAL, INDUST., & MINERAL	156,559,117	2,369,337	1.5134	6.80%
H	RESIDENTIAL **	701,164,610	10,395,566	1.4826	29.83%
	COLFAX COUNTY	\$2,713,190,420	\$34,848,496	1.2844	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$60,108,866	2.22%
B	PUBLIC SERVIC ENTITIES	21,000,776	0.77%
C	COMMERCIAL & INDUST. EQUIP.	64,925,982	2.39%
D	AGRIC. MACHINERY & EQUIP.	78,888,363	2.91%
E	AG-OUTBLDG & FARM SITE LAND	112,075,746	4.13%
F	AGRICULTURAL LAND	1,518,466,960	55.97%
G	COMMERCIAL, INDUST., & MINERAL	156,559,117	5.77%
H	RESIDENTIAL **	701,164,610	25.84%
	COLFAX COUNTY	\$2,713,190,420	100.00%

** Residential includes ag-dwelling & farm home site land.

19 COLFAX COUNTY

2025 Levels of Value	
Residential:	92%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	West Point, NE	Taxable Aground Acres:
County Population:	9,013	Irrigated 61,550.35
Residential & Recreational Records:	3,418	Dryland 235,168.64
Commercial, Indust., & Mineral Records:	742	Grassland 32,640.40
Agricultural Records:	4,810	Wasteland 3,725.24
Total Taxable Real Property Records:	8,970	Other 8,320.01
		Total Acres 341,404.64

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,303,396,658	\$3,008,401	0.0911	9.30%
B	MISCELLANEOUS DISTRICTS	7,250,162,571	475,375	0.0066	1.47%
C	FIRE DISTRICTS	3,219,997,514	742,077	0.0230	2.29%
D	EDUCATIONAL SERVICE UNITS	3,819,508,309	572,927	0.0150	1.77%
E	NATURAL RESOURCE DISTRICTS	3,819,508,309	638,317	0.0167	1.97%
F	COMMUNITY COLLEGE	3,819,508,309	763,904	0.0200	2.36%
G	COUNTY	3,819,508,309	3,842,887	0.1006	11.88%
H	CITY OR VILLAGE	599,510,795	2,056,655	0.3431	6.36%
I	SCHOOL DISTRICTS *	3,819,508,309	20,240,060	0.5299	62.58%
	CUMING COUNTY	\$3,819,508,309	\$32,340,604	0.8467	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	15,311,197	139,181	0.9090	0.43%
C	COMMERCIAL & INDUST. EQUIP.	40,761,319	371,848	0.9123	1.15%
D	AGRIC. MACHINERY & EQUIP.	126,953,283	1,039,321	0.8187	3.21%
E	AG-OUTBLDG & FARM SITE LAND	184,544,970	1,487,557	0.8061	4.60%
F	AGRICULTURAL LAND	2,480,338,915	20,108,924	0.8107	62.18%
G	COMMERCIAL, INDUST., & MINERAL	199,746,560	1,964,228	0.9834	6.07%
H	RESIDENTIAL **	771,852,065	7,229,545	0.9366	22.35%
	CUMING COUNTY	\$3,819,508,309	\$32,340,604	0.8467	100.00%

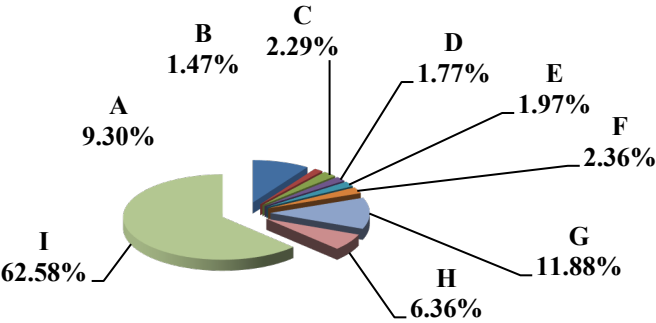
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	15,311,197	0.40%
C	COMMERCIAL & INDUST. EQUIP.	40,761,319	1.07%
D	AGRIC. MACHINERY & EQUIP.	126,953,283	3.32%
E	AG-OUTBLDG & FARM SITE LAND	184,544,970	4.83%
F	AGRICULTURAL LAND	2,480,338,915	64.94%
G	COMMERCIAL, INDUST., & MINERAL	199,746,560	5.23%
H	RESIDENTIAL **	771,852,065	20.21%
	CUMING COUNTY	\$3,819,508,309	100.00%

** Residential includes ag-dwelling & farm home site land.

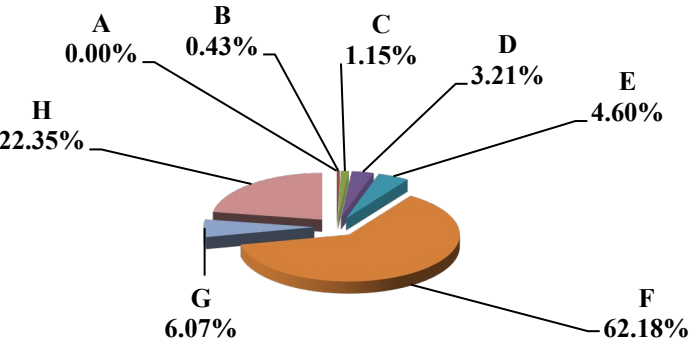
20 CUMING COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	99%
Agricultural:	71%
Ag Special Value:	71%

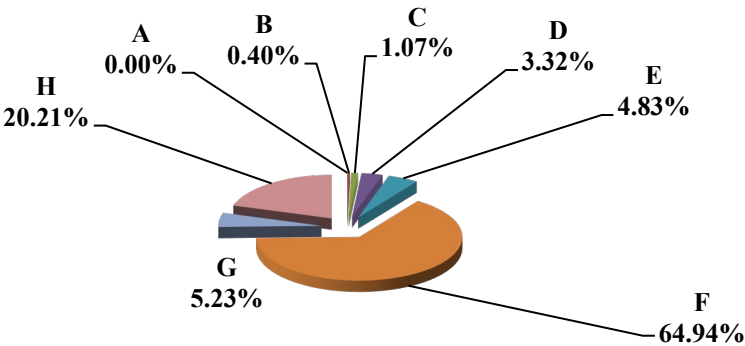
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Broken Bow, NE	Taxable Aground Acres:
County Population:	10,545	Irrigated 281,714.18
Residential & Recreational Records:	5,313	Dryland 136,629.58
Commercial, Indust., & Mineral Records:	858	Grassland 1,184,725.56
Agricultural Records:	9,248	Wasteland 3,205.67
Total Taxable Real Property Records:	15,419	Other 0.00
		Total Acres 1,606,274.99

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,873,477,372	\$2,511,855	0.0648	5.62%
B	MISCELLANEOUS DISTRICTS	5,139,212,812	302,561	0.0059	0.68%
C	FIRE DISTRICTS	3,552,962,891	570,788	0.0161	1.28%
D	EDUCATIONAL SERVICE UNITS	3,873,477,362	461,410	0.0119	1.03%
E	NATURAL RESOURCE DISTRICTS	3,873,477,359	952,923	0.0246	2.13%
F	COMMUNITY COLLEGE	3,873,477,362	774,697	0.0200	1.73%
G	COUNTY	3,873,477,362	8,145,976	0.2103	18.22%
H	CITY OR VILLAGE	486,378,055	2,149,731	0.4420	4.81%
I	SCHOOL DISTRICTS *	3,873,477,361	28,828,845	0.7443	64.50%
	CUSTER COUNTY	\$3,873,477,362	\$44,698,785	1.1540	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$145,125,971	\$1,618,410	1.1152	3.62%
B	PUBLIC SERVIC ENTITIES	32,879,493	428,985	1.3047	0.96%
C	COMMERCIAL & INDUST. EQUIP.	24,337,957	339,417	1.3946	0.76%
D	AGRIC. MACHINERY & EQUIP.	128,278,149	1,387,249	1.0814	3.10%
E	AG-OUTBLDG & FARM SITE LAND	134,836,091	1,488,595	1.1040	3.33%
F	AGRICULTURAL LAND	2,461,350,447	26,736,873	1.0863	59.82%
G	COMMERCIAL, INDUST., & MINERAL	221,820,489	2,986,633	1.3464	6.68%
H	RESIDENTIAL **	724,848,765	9,712,622	1.3400	21.73%
	CUSTER COUNTY	\$3,873,477,362	\$44,698,785	1.1540	100.00%

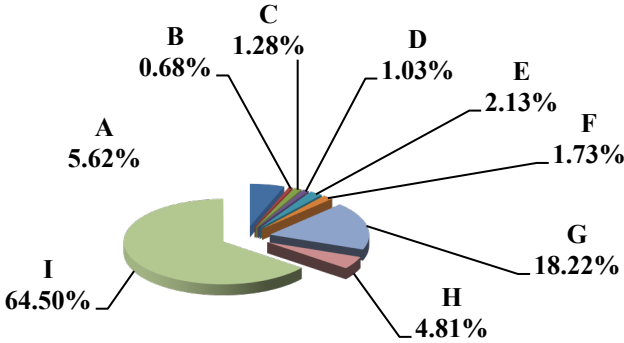
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$145,125,971	3.75%
B	PUBLIC SERVIC ENTITIES	32,879,493	0.85%
C	COMMERCIAL & INDUST. EQUIP.	24,337,957	0.63%
D	AGRIC. MACHINERY & EQUIP.	128,278,149	3.31%
E	AG-OUTBLDG & FARM SITE LAND	134,836,091	3.48%
F	AGRICULTURAL LAND	2,461,350,447	63.54%
G	COMMERCIAL, INDUST., & MINERAL	221,820,489	5.73%
H	RESIDENTIAL **	724,848,765	18.71%
	CUSTER COUNTY	\$3,873,477,362	100.00%

** Residential includes ag-dwelling & farm home site land.

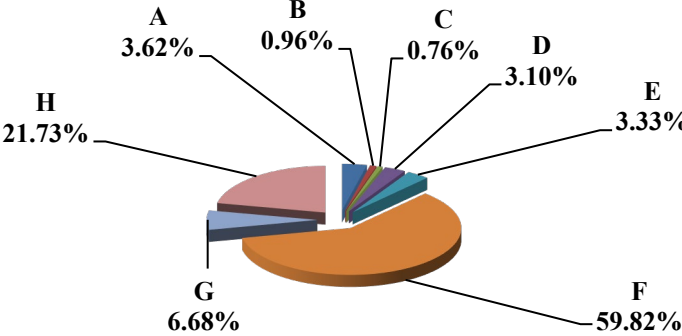
21 CUSTER COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	96%
Agricultural:	70%
Ag Special Value:	--

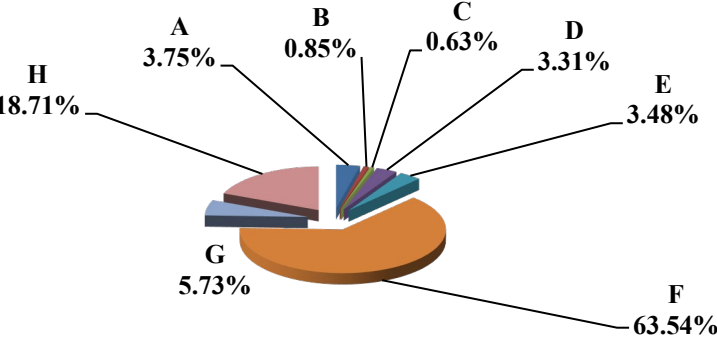
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Dakota City, NE	Taxable Aglnd Acres:	
County Population:	21,582	Irrigated	19,780.29
Residential & Recreational Records:	6,937	Dryland	99,644.26
Commercial, Indust., & Mineral Records:	953	Grassland	25,261.48
Agricultural Records:	2,356	Wasteland	4,226.50
Total Taxable Real Property Records:	10,246	Other	0.00
		Total Acres	148,912.53

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,449,018,085	260,666	0.0040	0.65%
C	FIRE DISTRICTS	1,626,870,548	407,726	0.0251	1.01%
D	EDUCATIONAL SERVICE UNITS	3,038,490,383	455,774	0.0150	1.13%
E	NATURAL RESOURCE DISTRICTS	3,038,490,381	919,690	0.0303	2.28%
F	COMMUNITY COLLEGE	3,038,490,383	607,701	0.0200	1.51%
G	COUNTY	3,038,490,384	8,772,708	0.2887	21.78%
H	CITY OR VILLAGE	1,489,316,666	5,778,858	0.3880	14.34%
I	SCHOOL DISTRICTS *	3,038,490,385	23,082,809	0.7597	57.30%
	DAKOTA COUNTY	\$3,038,490,384	\$40,285,931	1.3259	100.00%

* Includes Learning Community and all School Bonds

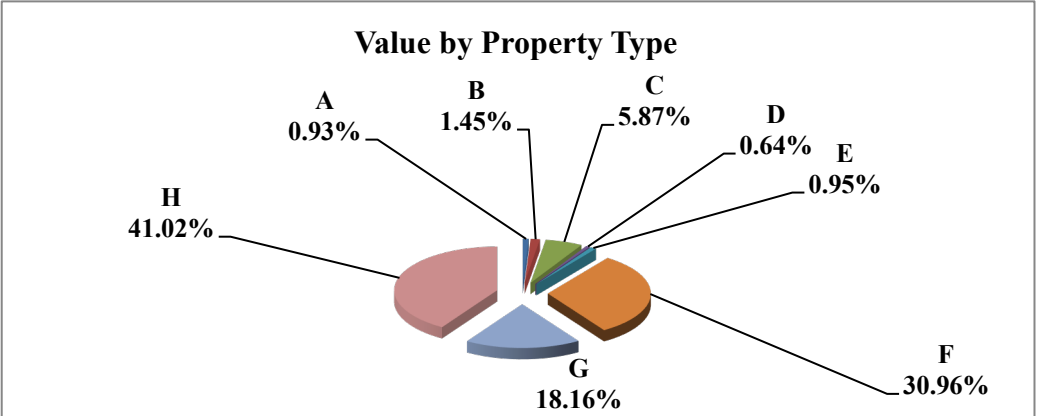
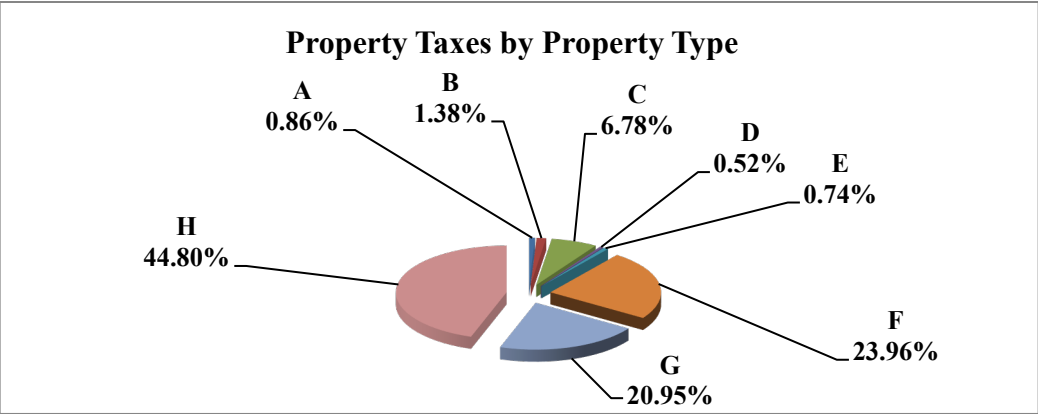
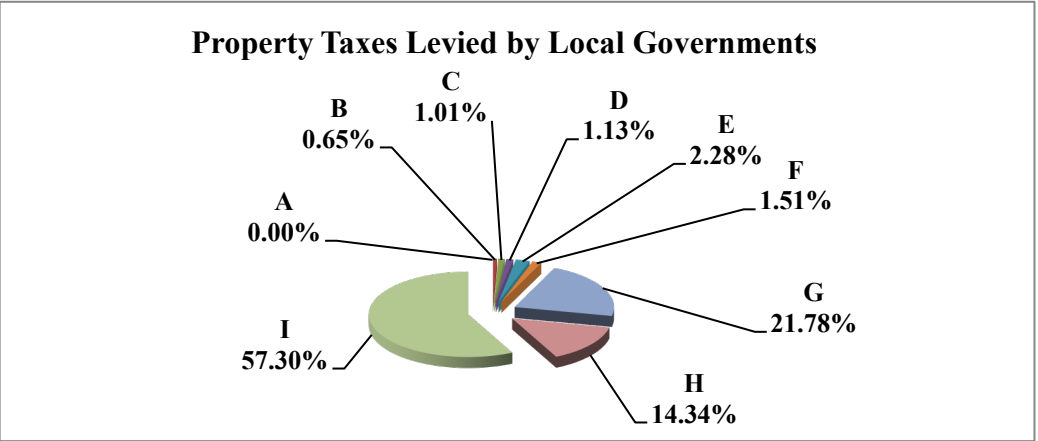
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$28,306,817	\$348,231	1.2302	0.86%
B	PUBLIC SERVIC ENTITIES	44,095,694	557,305	1.2639	1.38%
C	COMMERCIAL & INDUST. EQUIP.	178,424,880	2,731,089	1.5307	6.78%
D	AGRIC. MACHINERY & EQUIP.	19,549,915	208,658	1.0673	0.52%
E	AG-OUTBLDG & FARM SITE LAND	28,929,870	297,977	1.0300	0.74%
F	AGRICULTURAL LAND	940,789,712	9,653,880	1.0261	23.96%
G	COMMERCIAL, INDUST., & MINERAL	551,938,116	8,439,656	1.5291	20.95%
H	RESIDENTIAL **	1,246,455,380	18,049,134	1.4480	44.80%
	DAKOTA COUNTY	\$3,038,490,384	\$40,285,931	1.3259	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$28,306,817	0.93%
B	PUBLIC SERVIC ENTITIES	44,095,694	1.45%
C	COMMERCIAL & INDUST. EQUIP.	178,424,880	5.87%
D	AGRIC. MACHINERY & EQUIP.	19,549,915	0.64%
E	AG-OUTBLDG & FARM SITE LAND	28,929,870	0.95%
F	AGRICULTURAL LAND	940,789,712	30.96%
G	COMMERCIAL, INDUST., & MINERAL	551,938,116	18.16%
H	RESIDENTIAL **	1,246,455,380	41.02%
	DAKOTA COUNTY	\$3,038,490,384	100.00%

** Residential includes ag-dwelling & farm home site land.

22 DAKOTA COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	97%
Agricultural:	69%
Ag Special Value:	69%



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Chadron, NE	Taxable Aground Acres:	
County Population:	8,199	Irrigated	19,552.45
Residential & Recreational Records:	3,632	Dryland	117,486.19
Commercial, Indust., & Mineral Records:	567	Grassland	641,864.41
Agricultural Records:	3,355	Wasteland	5,865.24
Total Taxable Real Property Records:	7,554	Other	42.67
		Total Acres	784,810.96

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,253,574,018	48,225	0.0038	0.25%
C	FIRE DISTRICTS	861,131,131	283,407	0.0329	1.48%
D	EDUCATIONAL SERVICE UNITS	1,253,574,018	197,075	0.0157	1.03%
E	NATURAL RESOURCE DISTRICTS	1,253,574,018	164,870	0.0132	0.86%
F	COMMUNITY COLLEGE	1,253,574,018	263,339	0.0210	1.37%
G	COUNTY	1,253,574,018	4,551,613	0.3631	23.73%
H	CITY OR VILLAGE	392,442,887	1,546,543	0.3941	8.06%
I	SCHOOL DISTRICTS *	1,253,574,018	12,123,783	0.9671	63.21%
	DAWES COUNTY	\$1,253,574,018	\$19,178,854	1.5299	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$94,613,264	\$1,439,159	1.5211	7.50%
B	PUBLIC SERVIC ENTITIES	18,344,375	287,060	1.5648	1.50%
C	COMMERCIAL & INDUST. EQUIP.	10,499,501	179,692	1.7114	0.94%
D	AGRIC. MACHINERY & EQUIP.	19,036,865	265,546	1.3949	1.38%
E	AG-OUTBLDG & FARM SITE LAND	25,608,620	361,485	1.4116	1.88%
F	AGRICULTURAL LAND	484,147,175	6,730,144	1.3901	35.09%
G	COMMERCIAL, INDUST., & MINERAL	110,120,252	1,914,465	1.7385	9.98%
H	RESIDENTIAL **	491,203,966	8,001,303	1.6289	41.72%
	DAWES COUNTY	\$1,253,574,018	\$19,178,854	1.5299	100.00%

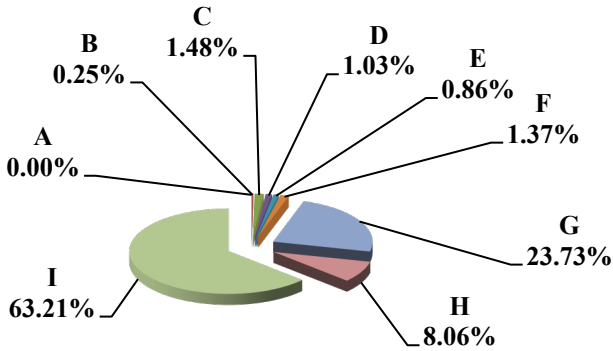
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$94,613,264	7.55%
B	PUBLIC SERVIC ENTITIES	18,344,375	1.46%
C	COMMERCIAL & INDUST. EQUIP.	10,499,501	0.84%
D	AGRIC. MACHINERY & EQUIP.	19,036,865	1.52%
E	AG-OUTBLDG & FARM SITE LAND	25,608,620	2.04%
F	AGRICULTURAL LAND	484,147,175	38.62%
G	COMMERCIAL, INDUST., & MINERAL	110,120,252	8.78%
H	RESIDENTIAL **	491,203,966	39.18%
	DAWES COUNTY	\$1,253,574,018	100.00%

** Residential includes ag-dwelling & farm home site land.

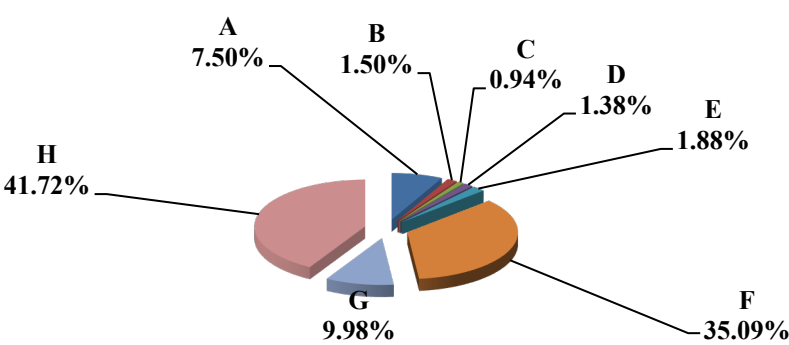
23 DAWES COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	99%
Agricultural:	70%
Ag Special Value:	70%

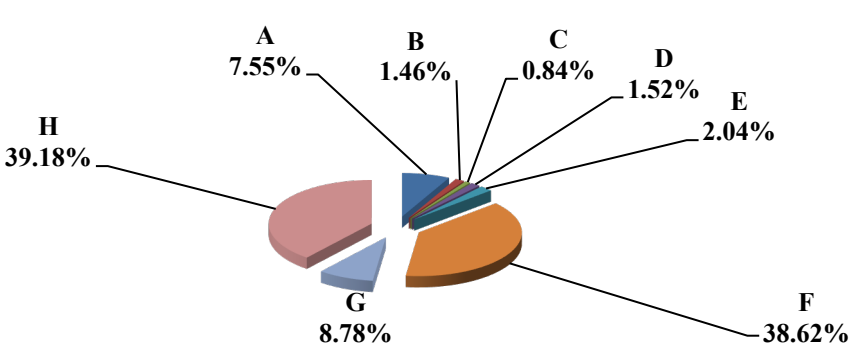
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Lexington, NE	Taxable Aground Acres:
County Population:	24,111	Irrigated292,084.88
Residential & Recreational Records:	10,278	Dryland28,197.69
Commercial, Indust., & Mineral Records:	1,247	Grassland264,676.77
Agricultural Records:	4,685	Wasteland1,856.48
Total Taxable Real Property Records:	16,210	Other1,165.50
		Total Acres587,981.32

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	13,373,954,829	1,103,061	0.0082	1.68%
C	FIRE DISTRICTS	3,496,447,145	458,473	0.0131	0.70%
D	EDUCATIONAL SERVICE UNITS	4,755,203,293	566,187	0.0119	0.86%
E	NATURAL RESOURCE DISTRICTS	4,755,203,291	1,033,687	0.0217	1.57%
F	COMMUNITY COLLEGE	4,755,203,291	951,043	0.0200	1.44%
G	COUNTY	4,755,203,292	13,567,609	0.2853	20.60%
H	CITY OR VILLAGE	1,258,491,676	4,593,252	0.3650	6.98%
I	SCHOOL DISTRICTS *	4,755,203,294	43,573,835	0.9163	66.17%
	DAWSON COUNTY	\$4,755,203,292	\$65,847,148	1.3847	100.00%

* Includes Learning Community and all School Bonds

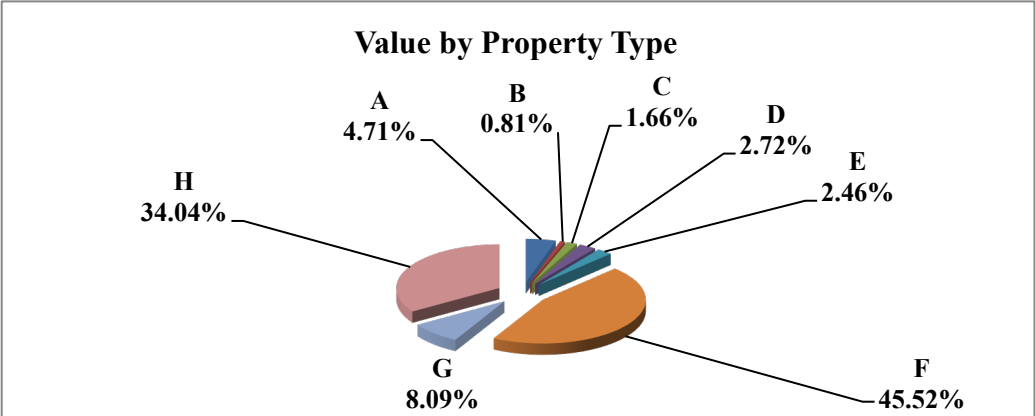
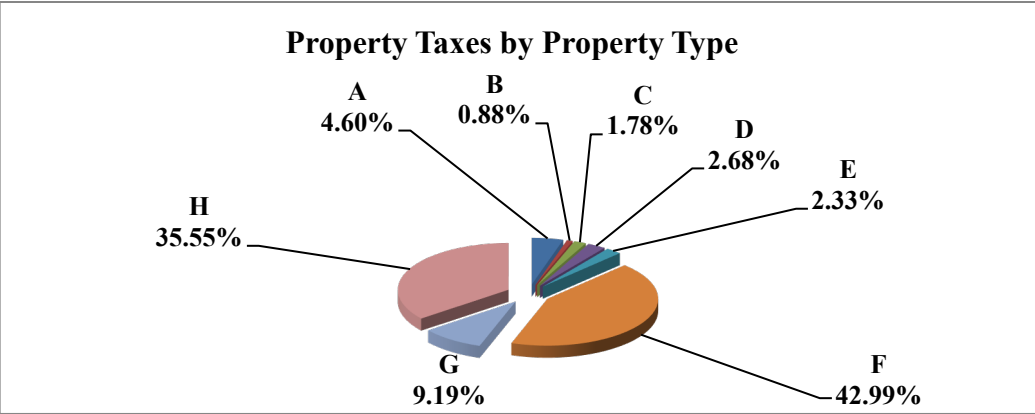
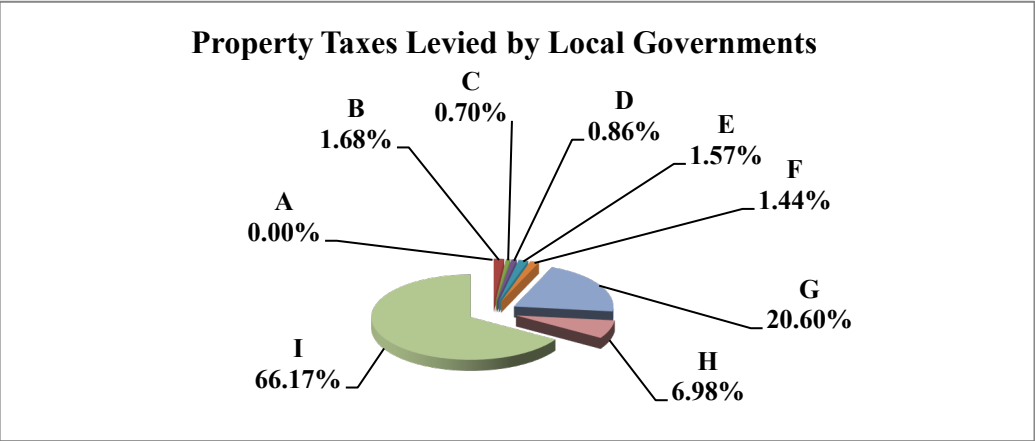
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$224,049,019	\$3,031,632	1.3531	4.60%
B	PUBLIC SERVIC ENTITIES	38,314,408	576,909	1.5057	0.88%
C	COMMERCIAL & INDUST. EQUIP.	79,129,059	1,168,959	1.4773	1.78%
D	AGRIC. MACHINERY & EQUIP.	129,231,041	1,766,098	1.3666	2.68%
E	AG-OUTBLDG & FARM SITE LAND	116,789,771	1,536,107	1.3153	2.33%
F	AGRICULTURAL LAND	2,164,388,991	28,307,091	1.3079	42.99%
G	COMMERCIAL, INDUST., & MINERAL	384,598,782	6,050,931	1.5733	9.19%
H	RESIDENTIAL **	1,618,702,221	23,409,422	1.4462	35.55%
	DAWSON COUNTY	\$4,755,203,292	\$65,847,148	1.3847	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$224,049,019	4.71%
B	PUBLIC SERVIC ENTITIES	38,314,408	0.81%
C	COMMERCIAL & INDUST. EQUIP.	79,129,059	1.66%
D	AGRIC. MACHINERY & EQUIP.	129,231,041	2.72%
E	AG-OUTBLDG & FARM SITE LAND	116,789,771	2.46%
F	AGRICULTURAL LAND	2,164,388,991	45.52%
G	COMMERCIAL, INDUST., & MINERAL	384,598,782	8.09%
H	RESIDENTIAL **	1,618,702,221	34.04%
	DAWSON COUNTY	\$4,755,203,292	100.00%

** Residential includes ag-dwelling & farm home site land.

24 DAWSON COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	95%
Agricultural:	73%
Ag Special Value:	73%



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Chappell, NE	Taxable Amland Acres:	
County Population:	1,838	Irrigated	21,675.59
Residential & Recreational Records:	951	Dryland	172,008.68
Commercial, Indust., & Mineral Records:	266	Grassland	75,427.92
Agricultural Records:	1,312	Wasteland	0.00
Total Taxable Real Property Records:	2,529	Other	510.92
		Total Acres	269,623.11

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	733,740,683	10,619	0.0014	0.16%
C	FIRE DISTRICTS	514,095,519	240,083	0.0467	3.63%
D	EDUCATIONAL SERVICE UNITS	514,095,519	79,415	0.0154	1.20%
E	NATURAL RESOURCE DISTRICTS	514,095,519	227,040	0.0442	3.43%
F	COMMUNITY COLLEGE	514,095,519	107,996	0.0210	1.63%
G	COUNTY	514,095,519	2,197,243	0.4274	33.19%
H	CITY OR VILLAGE	80,712,213	346,257	0.4290	5.23%
I	SCHOOL DISTRICTS *	514,095,519	3,412,134	0.6637	51.54%
	DEUEL COUNTY	\$514,095,519	\$6,620,789	1.2879	100.00%

* Includes Learning Community and all School Bonds

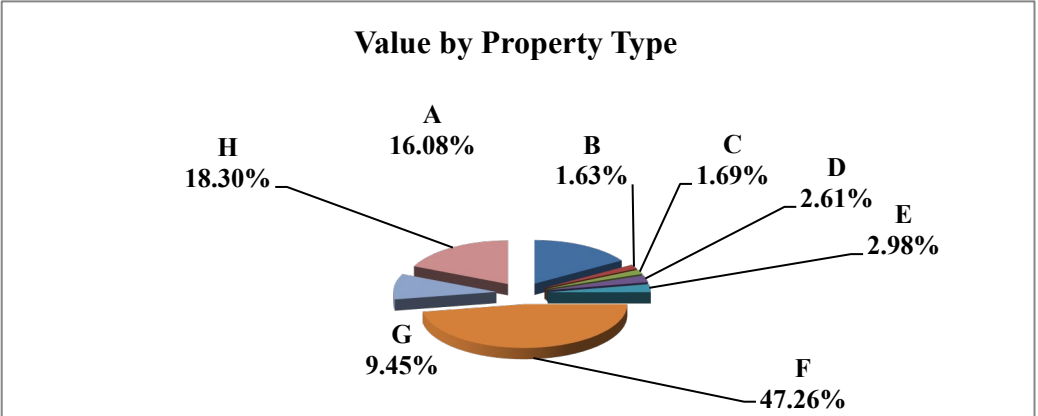
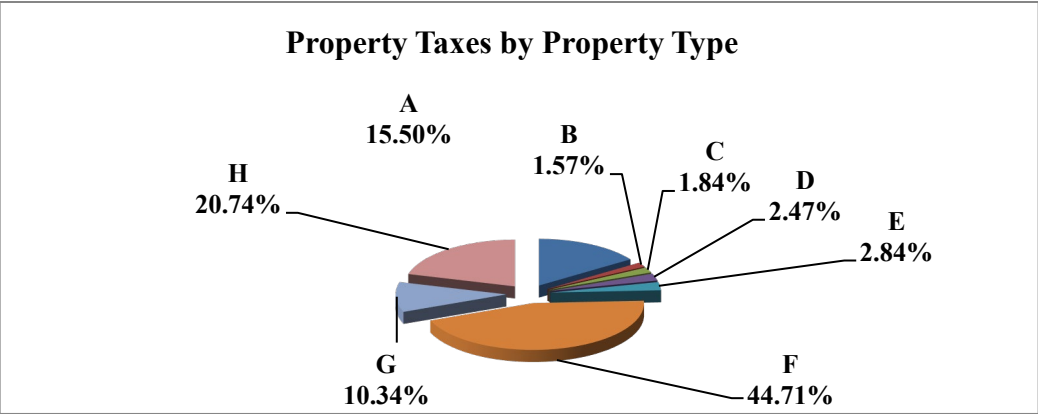
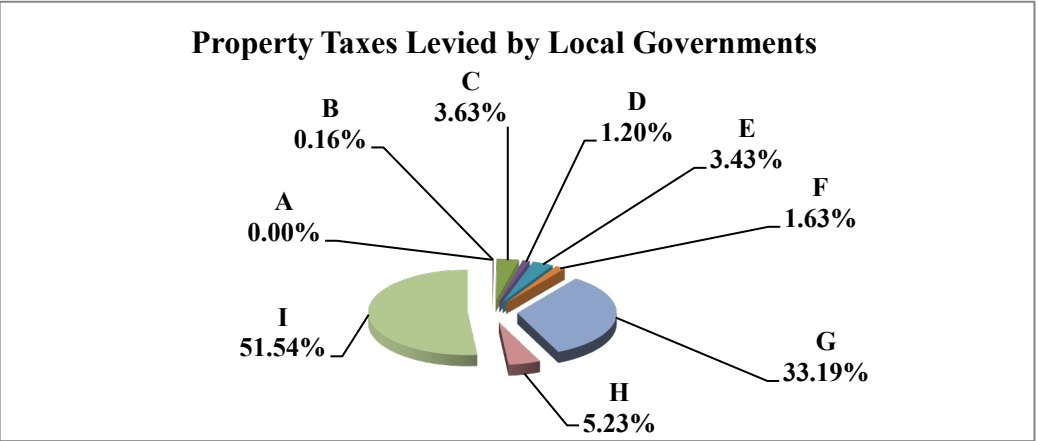
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$82,661,209	\$1,026,171	1.2414	15.50%
B	PUBLIC SERVIC ENTITIES	8,375,211	103,845	1.2399	1.57%
C	COMMERCIAL & INDUST. EQUIP.	8,666,272	121,576	1.4029	1.84%
D	AGRIC. MACHINERY & EQUIP.	13,416,862	163,222	1.2165	2.47%
E	AG-OUTBLDG & FARM SITE LAND	15,343,305	188,090	1.2259	2.84%
F	AGRICULTURAL LAND	242,971,520	2,960,143	1.2183	44.71%
G	COMMERCIAL, INDUST., & MINERAL	48,605,370	684,672	1.4086	10.34%
H	RESIDENTIAL **	94,055,770	1,373,069	1.4598	20.74%
	DEUEL COUNTY	\$514,095,519	\$6,620,789	1.2879	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$82,661,209	16.08%
B	PUBLIC SERVIC ENTITIES	8,375,211	1.63%
C	COMMERCIAL & INDUST. EQUIP.	8,666,272	1.69%
D	AGRIC. MACHINERY & EQUIP.	13,416,862	2.61%
E	AG-OUTBLDG & FARM SITE LAND	15,343,305	2.98%
F	AGRICULTURAL LAND	242,971,520	47.26%
G	COMMERCIAL, INDUST., & MINERAL	48,605,370	9.45%
H	RESIDENTIAL **	94,055,770	18.30%
	DEUEL COUNTY	\$514,095,519	100.00%

** Residential includes ag-dwelling & farm home site land.

25 DEUEL COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Ponca, NE	Taxable Aglnd Acres:	
County Population:	5,606	Irrigated	33,717.50
Residential & Recreational Records:	2,574	Dryland	181,381.14
Commercial, Indust., & Mineral Records:	337	Grassland	57,709.37
Agricultural Records:	3,121	Wasteland	7,176.40
Total Taxable Real Property Records:	6,032	Other	442.57
		Total Acres	280,426.98

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,239,295,531	\$1,208,840	0.0540	5.02%
B	MISCELLANEOUS DISTRICTS	2,483,152,367	66,923	0.0027	0.28%
C	FIRE DISTRICTS	2,104,274,426	506,674	0.0241	2.10%
D	EDUCATIONAL SERVICE UNITS	2,305,576,299	345,837	0.0150	1.44%
E	NATURAL RESOURCE DISTRICTS	2,305,576,299	593,541	0.0257	2.47%
F	COMMUNITY COLLEGE	2,305,576,299	461,117	0.0200	1.92%
G	COUNTY	2,305,576,299	5,573,691	0.2417	23.16%
H	CITY OR VILLAGE	216,556,834	989,587	0.4570	4.11%
I	SCHOOL DISTRICTS *	2,305,576,300	14,324,185	0.6213	59.51%
	DIXON COUNTY	\$2,305,576,299	\$24,070,395	1.0440	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$9,650,744	\$100,001	1.0362	0.42%
B	PUBLIC SERVIC ENTITIES	6,386,724	80,179	1.2554	0.33%
C	COMMERCIAL & INDUST. EQUIP.	55,468,675	724,979	1.3070	3.01%
D	AGRIC. MACHINERY & EQUIP.	48,787,101	486,667	0.9975	2.02%
E	AG-OUTBLDG & FARM SITE LAND	52,114,825	508,880	0.9765	2.11%
F	AGRICULTURAL LAND	1,662,419,060	16,374,020	0.9850	68.03%
G	COMMERCIAL, INDUST., & MINERAL	97,946,790	1,140,139	1.1640	4.74%
H	RESIDENTIAL **	372,802,380	4,655,531	1.2488	19.34%
	DIXON COUNTY	\$2,305,576,299	\$24,070,395	1.0440	100.00%

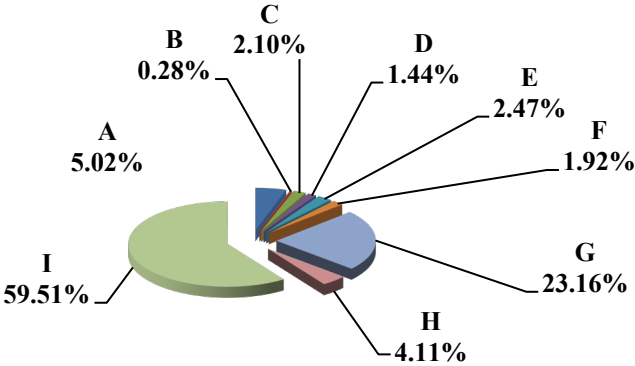
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$9,650,744	0.42%
B	PUBLIC SERVIC ENTITIES	6,386,724	0.28%
C	COMMERCIAL & INDUST. EQUIP.	55,468,675	2.41%
D	AGRIC. MACHINERY & EQUIP.	48,787,101	2.12%
E	AG-OUTBLDG & FARM SITE LAND	52,114,825	2.26%
F	AGRICULTURAL LAND	1,662,419,060	72.10%
G	COMMERCIAL, INDUST., & MINERAL	97,946,790	4.25%
H	RESIDENTIAL **	372,802,380	16.17%
	DIXON COUNTY	\$2,305,576,299	100.00%

** Residential includes ag-dwelling & farm home site land.

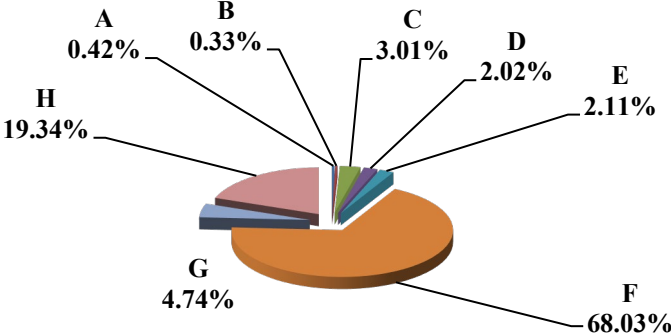
26 DIXON COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

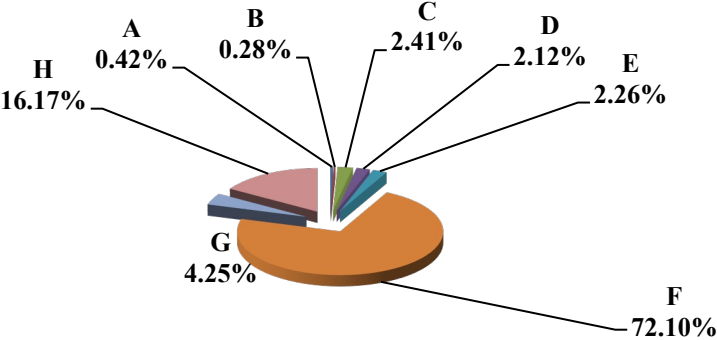
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Fremont, NE	Taxable Aground Acres:	
County Population:	37,167	Irrigated	113,243.48
Residential & Recreational Records:	14,638	Dryland	150,080.87
Commercial, Indust., & Mineral Records:	1,833	Grassland	16,082.44
Agricultural Records:	4,419	Wasteland	8,460.89
Total Taxable Real Property Records:	20,890	Other	271.39
		Total Acres	288,139.07

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,546,074,202	\$1,949,965	0.0550	2.17%
B	MISCELLANEOUS DISTRICTS	8,077,404,238	1,329,013	0.0165	1.48%
C	FIRE DISTRICTS	3,613,883,949	1,881,077	0.0521	2.09%
D	EDUCATIONAL SERVICE UNITS	6,671,931,373	1,000,787	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	6,671,931,373	1,442,279	0.0216	1.60%
F	COMMUNITY COLLEGE	6,671,931,375	1,334,390	0.0200	1.48%
G	COUNTY	6,671,931,375	14,727,024	0.2207	16.39%
H	CITY OR VILLAGE	3,332,366,366	9,557,078	0.2868	10.63%
I	SCHOOL DISTRICTS *	6,671,931,379	56,653,741	0.8491	63.04%
	DODGE COUNTY	\$6,671,931,375	\$89,875,353	1.3471	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$134,880,237	\$1,714,370	1.2710	1.91%
B	PUBLIC SERVIC ENTITIES	58,931,729	784,049	1.3304	0.87%
C	COMMERCIAL & INDUST. EQUIP.	245,252,181	3,803,317	1.5508	4.23%
D	AGRIC. MACHINERY & EQUIP.	78,373,184	782,033	0.9978	0.87%
E	AG-OUTBLDG & FARM SITE LAND	123,339,605	1,235,563	1.0018	1.37%
F	AGRICULTURAL LAND	1,958,208,012	19,644,489	1.0032	21.86%
G	COMMERCIAL, INDUST., & MINERAL	990,208,779	15,594,274	1.5748	17.35%
H	RESIDENTIAL **	3,082,737,648	46,317,257	1.5025	51.53%
	DODGE COUNTY	\$6,671,931,375	\$89,875,353	1.3471	100.00%

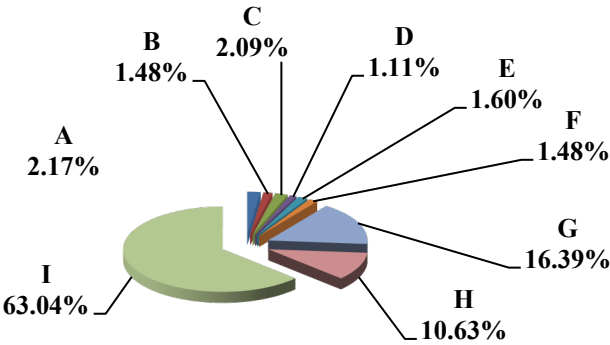
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$134,880,237	2.02%
B	PUBLIC SERVIC ENTITIES	58,931,729	0.88%
C	COMMERCIAL & INDUST. EQUIP.	245,252,181	3.68%
D	AGRIC. MACHINERY & EQUIP.	78,373,184	1.17%
E	AG-OUTBLDG & FARM SITE LAND	123,339,605	1.85%
F	AGRICULTURAL LAND	1,958,208,012	29.35%
G	COMMERCIAL, INDUST., & MINERAL	990,208,779	14.84%
H	RESIDENTIAL **	3,082,737,648	46.20%
	DODGE COUNTY	\$6,671,931,375	100.00%

** Residential includes ag-dwelling & farm home site land.

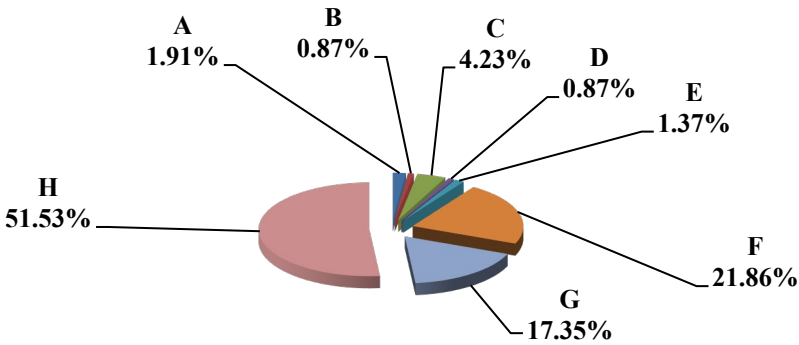
27 DODGE COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	94%
Agricultural:	72%
Ag Special Value:	--

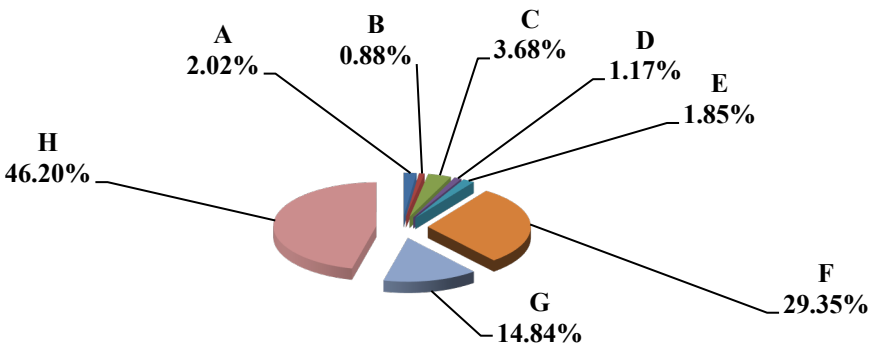
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Omaha, NE	Taxable Aground Acres:
County Population:	584,526	Irrigated11,333.11
Residential & Recreational Records:	194,907	Dryland38,724.08
Commercial, Indust., & Mineral Records:	12,533	Grassland12,132.61
Agricultural Records:	1,641	Wasteland1,716.50
Total Taxable Real Property Records:	209,081	Other2,657.25
		Total Acres66,563.55

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	231,225,708,330	156,976,949	0.0679	10.35%
C	FIRE DISTRICTS	16,821,038,560	13,126,842	0.0780	0.87%
D	EDUCATIONAL SERVICE UNITS	74,397,994,050	11,160,226	0.0150	0.74%
E	NATURAL RESOURCE DISTRICTS	74,397,994,050	22,579,801	0.0304	1.49%
F	COMMUNITY COLLEGE	74,397,994,050	14,879,610	0.0200	0.98%
G	COUNTY	74,397,994,050	216,193,165	0.2906	14.26%
H	CITY OR VILLAGE	58,369,701,465	258,267,222	0.4425	17.03%
I	SCHOOL DISTRICTS *	74,397,994,050	823,147,378	1.1064	54.29%
	DOUGLAS COUNTY	\$74,397,994,050	\$1,516,331,191	2.0381	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$334,108,375	\$6,508,894	1.9481	0.43%
B	PUBLIC SERVIC ENTITIES	615,889,955	12,457,554	2.0227	0.82%
C	COMMERCIAL & INDUST. EQUIP.	2,158,993,720	43,324,807	2.0067	2.86%
D	AGRIC. MACHINERY & EQUIP.	15,740,700	233,582	1.4839	0.02%
E	AG-OUTBLDG & FARM SITE LAND	31,441,015	488,111	1.5525	0.03%
F	AGRICULTURAL LAND	364,359,930	5,521,852	1.5155	0.36%
G	COMMERCIAL, INDUST., & MINERAL	18,049,733,405	366,051,553	2.0280	24.14%
H	RESIDENTIAL **	52,827,726,950	1,081,744,840	2.0477	71.34%
	DOUGLAS COUNTY	\$74,397,994,050	\$1,516,331,191	2.0381	100.00%

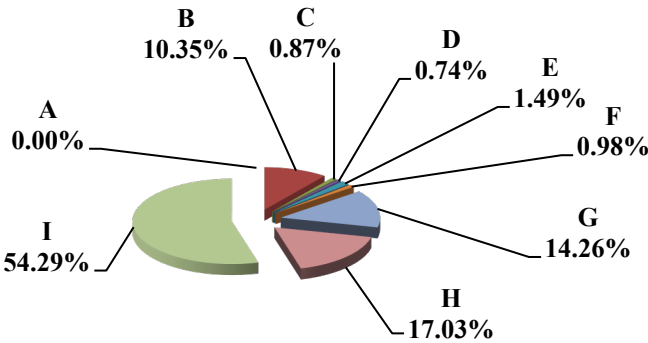
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$334,108,375	0.45%
B	PUBLIC SERVIC ENTITIES	615,889,955	0.83%
C	COMMERCIAL & INDUST. EQUIP.	2,158,993,720	2.90%
D	AGRIC. MACHINERY & EQUIP.	15,740,700	0.02%
E	AG-OUTBLDG & FARM SITE LAND	31,441,015	0.04%
F	AGRICULTURAL LAND	364,359,930	0.49%
G	COMMERCIAL, INDUST., & MINERAL	18,049,733,405	24.26%
H	RESIDENTIAL **	52,827,726,950	71.01%
	DOUGLAS COUNTY	\$74,397,994,050	100.00%

** Residential includes ag-dwelling & farm home site land.

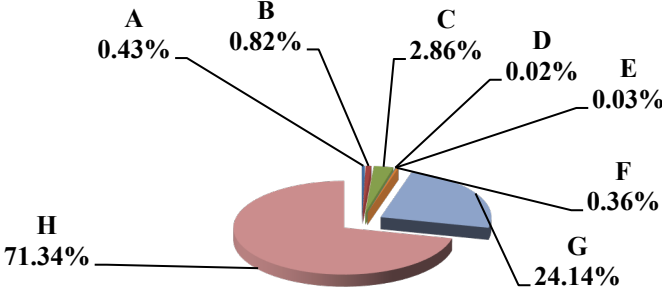
28 DOUGLAS COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	95%
Agricultural:	72%
Ag Special Value:	72%

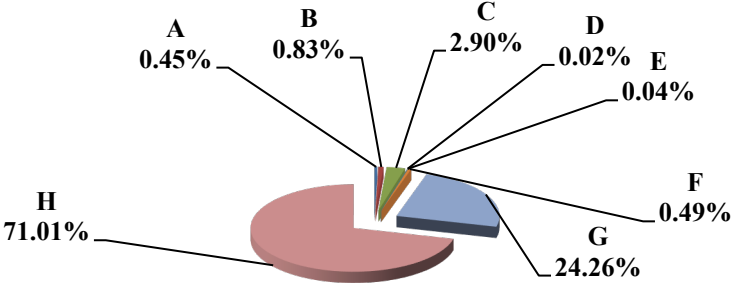
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Benkelman, NE	Taxable Aglan Acres:
County Population:	1,654	Irrigated 117,129.73
Residential & Recreational Records:	951	Dryland 93,314.51
Commercial, Indust., & Mineral Records:	652	Grassland 352,070.55
Agricultural Records:	2,505	Wasteland 264.63
Total Taxable Real Property Records:	4,108	Other 6,424.37
		Total Acres 569,203.79

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,142,886,067	80,108	0.0025	0.76%
C	FIRE DISTRICTS	999,048,941	121,076	0.0121	1.15%
D	EDUCATIONAL SERVICE UNITS	1,084,896,987	162,453	0.0150	1.54%
E	NATURAL RESOURCE DISTRICTS	1,084,896,987	596,694	0.0550	5.66%
F	COMMUNITY COLLEGE	1,084,896,987	216,980	0.0200	2.06%
G	COUNTY	1,084,896,987	3,042,926	0.2805	28.86%
H	CITY OR VILLAGE	85,848,048	309,083	0.3600	2.93%
I	SCHOOL DISTRICTS *	1,084,896,984	6,015,408	0.5545	57.05%
	DUNDY COUNTY	\$1,084,896,987	\$10,544,728	0.9720	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$34,440,253	\$324,722	0.9429	3.08%
B	PUBLIC SERVIC ENTITIES	29,106,399	276,594	0.9503	2.62%
C	COMMERCIAL & INDUST. EQUIP.	8,703,101	87,282	1.0029	0.83%
D	AGRIC. MACHINERY & EQUIP.	38,842,184	366,019	0.9423	3.47%
E	AG-OUTBLDG & FARM SITE LAND	54,691,580	507,761	0.9284	4.82%
F	AGRICULTURAL LAND	740,780,810	7,039,472	0.9503	66.76%
G	COMMERCIAL, INDUST., & MINERAL	44,216,795	482,367	1.0909	4.57%
H	RESIDENTIAL **	134,115,865	1,460,512	1.0890	13.85%
	DUNDY COUNTY	\$1,084,896,987	\$10,544,728	0.9720	100.00%

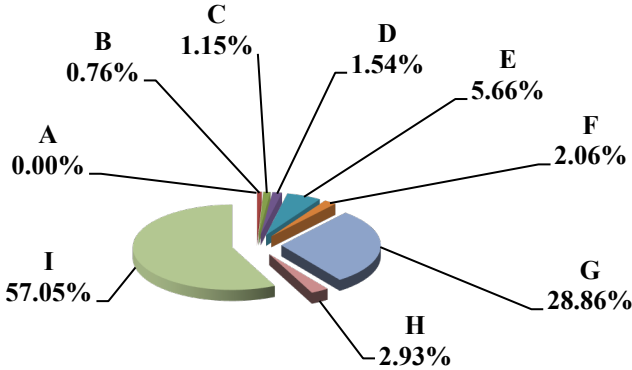
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$34,440,253	3.17%
B	PUBLIC SERVIC ENTITIES	29,106,399	2.68%
C	COMMERCIAL & INDUST. EQUIP.	8,703,101	0.80%
D	AGRIC. MACHINERY & EQUIP.	38,842,184	3.58%
E	AG-OUTBLDG & FARM SITE LAND	54,691,580	5.04%
F	AGRICULTURAL LAND	740,780,810	68.28%
G	COMMERCIAL, INDUST., & MINERAL	44,216,795	4.08%
H	RESIDENTIAL **	134,115,865	12.36%
	DUNDY COUNTY	\$1,084,896,987	100.00%

** Residential includes ag-dwelling & farm home site land.

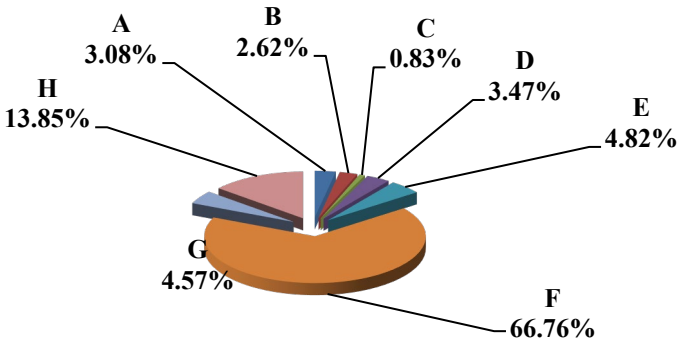
29 DUNDY COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	92%
Agricultural:	71%
Ag Special Value:	--

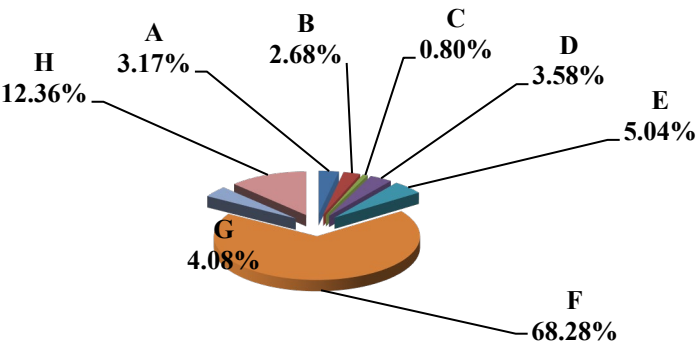
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Geneva, NE	Taxable Amland Acres:
County Population:	5,551	Irrigated 245,057.24
Residential & Recreational Records:	3,042	Dryland 70,989.95
Commercial, Indust., & Mineral Records:	595	Grassland 22,536.61
Agricultural Records:	3,387	Wasteland 3,880.57
Total Taxable Real Property Records:	7,024	Other 576.73
		Total Acres 343,041.10

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,917,971,771	\$252,079	0.0086	0.84%
B	MISCELLANEOUS DISTRICTS	5,835,943,554	152,406	0.0026	0.51%
C	FIRE DISTRICTS	2,541,455,517	464,436	0.0183	1.54%
D	EDUCATIONAL SERVICE UNITS	2,917,971,776	447,250	0.0153	1.48%
E	NATURAL RESOURCE DISTRICTS	2,917,971,774	517,484	0.0177	1.72%
F	COMMUNITY COLLEGE	2,917,971,777	583,596	0.0200	1.93%
G	COUNTY	2,917,971,777	6,376,417	0.2185	21.14%
H	CITY OR VILLAGE	399,768,331	2,778,564	0.6950	9.21%
I	SCHOOL DISTRICTS *	2,917,971,776	18,590,367	0.6371	61.63%
	FILLMORE COUNTY	\$2,917,971,777	\$30,162,598	1.0337	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$20,910,962	\$226,814	1.0847	0.75%
B	PUBLIC SERVIC ENTITIES	23,531,024	252,153	1.0716	0.84%
C	COMMERCIAL & INDUST. EQUIP.	66,443,076	1,053,834	1.5861	3.49%
D	AGRIC. MACHINERY & EQUIP.	98,556,192	956,023	0.9700	3.17%
E	AG-OUTBLDG & FARM SITE LAND	65,115,960	632,214	0.9709	2.10%
F	AGRICULTURAL LAND	2,155,532,800	20,051,029	0.9302	66.48%
G	COMMERCIAL, INDUST., & MINERAL	151,939,730	2,261,417	1.4884	7.50%
H	RESIDENTIAL **	335,942,033	4,729,114	1.4077	15.68%
	FILLMORE COUNTY	\$2,917,971,777	\$30,162,598	1.0337	100.00%

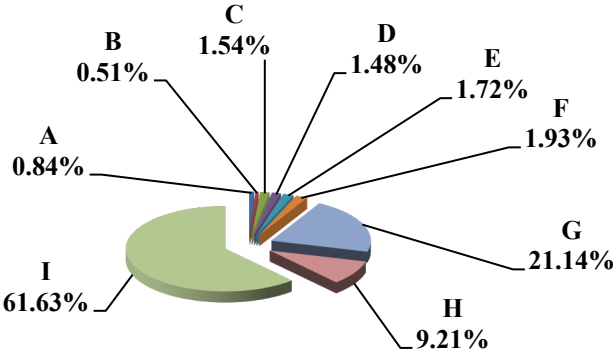
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$20,910,962	0.72%
B	PUBLIC SERVIC ENTITIES	23,531,024	0.81%
C	COMMERCIAL & INDUST. EQUIP.	66,443,076	2.28%
D	AGRIC. MACHINERY & EQUIP.	98,556,192	3.38%
E	AG-OUTBLDG & FARM SITE LAND	65,115,960	2.23%
F	AGRICULTURAL LAND	2,155,532,800	73.87%
G	COMMERCIAL, INDUST., & MINERAL	151,939,730	5.21%
H	RESIDENTIAL **	335,942,033	11.51%
	FILLMORE COUNTY	\$2,917,971,777	100.00%

** Residential includes ag-dwelling & farm home site land.

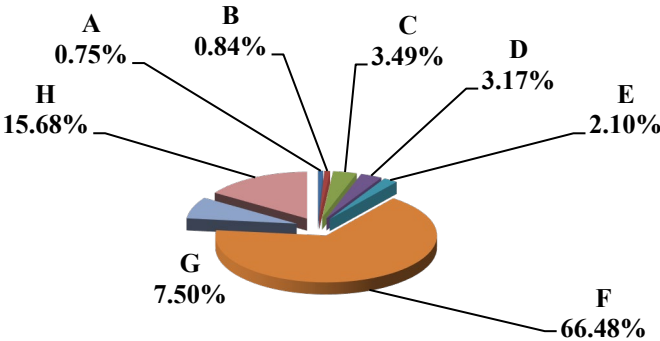
30 FILLMORE COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	98%
Agricultural:	70%
Ag Special Value:	--

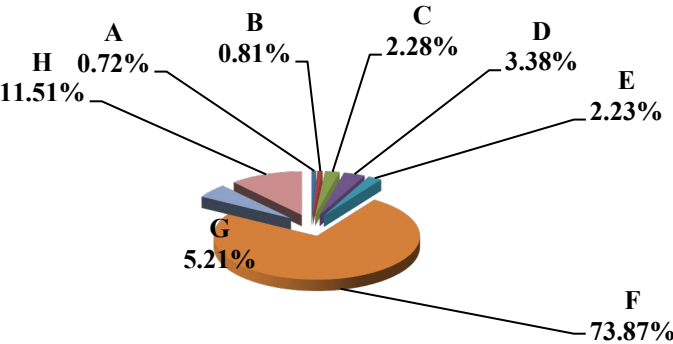
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Franklin, NE	Taxable Aglan Acres:
County Population:	2,889	Irrigated 112,739.23
Residential & Recreational Records:	1,885	Dryland 67,092.25
Commercial, Indust., & Mineral Records:	390	Grassland 169,832.24
Agricultural Records:	2,771	Wasteland 544.05
Total Taxable Real Property Records:	5,046	Other 0.00
		Total Acres 350,207.77

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,219,939,087	\$233,025	0.0191	1.58%
B	MISCELLANEOUS DISTRICTS	1,897,090,900	142,462	0.0075	0.96%
C	FIRE DISTRICTS	1,189,657,762	668,340	0.0562	4.53%
D	EDUCATIONAL SERVICE UNITS	1,219,939,087	147,675	0.0121	1.00%
E	NATURAL RESOURCE DISTRICTS	1,219,939,087	391,821	0.0321	2.65%
F	COMMUNITY COLLEGE	1,219,939,087	243,989	0.0200	1.65%
G	COUNTY	1,219,939,087	3,629,665	0.2975	24.58%
H	CITY OR VILLAGE	124,795,677	588,432	0.4715	3.99%
I	SCHOOL DISTRICTS *	1,219,939,087	8,719,764	0.7148	59.06%
	FRANKLIN COUNTY	\$1,219,939,087	\$14,765,173	1.2103	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$379,369	\$5,116	1.3487	0.03%
B	PUBLIC SERVIC ENTITIES	14,890,901	183,472	1.2321	1.24%
C	COMMERCIAL & INDUST. EQUIP.	5,864,745	74,712	1.2739	0.51%
D	AGRIC. MACHINERY & EQUIP.	44,256,812	520,721	1.1766	3.53%
E	AG-OUTBLDG & FARM SITE LAND	45,807,490	542,361	1.1840	3.67%
F	AGRICULTURAL LAND	896,349,125	10,399,765	1.1602	70.43%
G	COMMERCIAL, INDUST., & MINERAL	33,085,260	497,956	1.5051	3.37%
H	RESIDENTIAL **	179,305,385	2,541,069	1.4172	17.21%
	FRANKLIN COUNTY	\$1,219,939,087	\$14,765,173	1.2103	100.00%

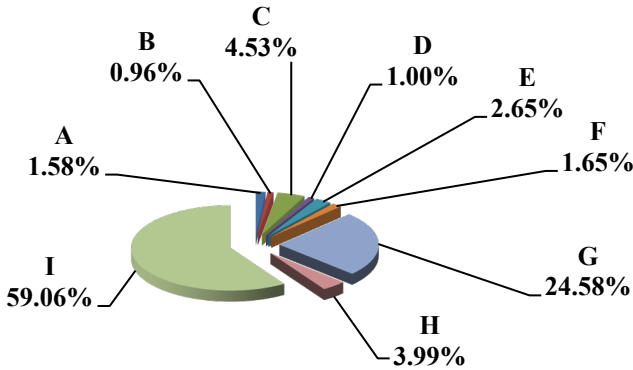
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$379,369	0.03%
B	PUBLIC SERVIC ENTITIES	14,890,901	1.22%
C	COMMERCIAL & INDUST. EQUIP.	5,864,745	0.48%
D	AGRIC. MACHINERY & EQUIP.	44,256,812	3.63%
E	AG-OUTBLDG & FARM SITE LAND	45,807,490	3.75%
F	AGRICULTURAL LAND	896,349,125	73.47%
G	COMMERCIAL, INDUST., & MINERAL	33,085,260	2.71%
H	RESIDENTIAL **	179,305,385	14.70%
	FRANKLIN COUNTY	\$1,219,939,087	100.00%

** Residential includes ag-dwelling & farm home site land.

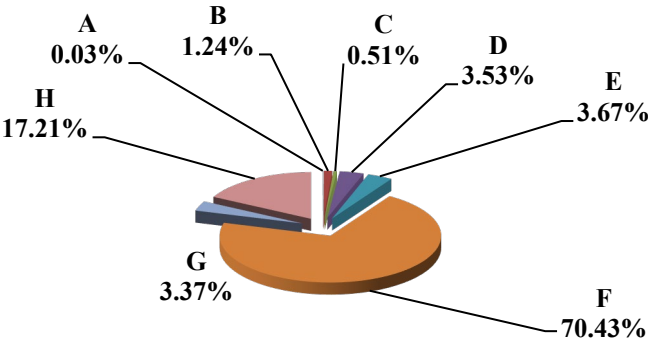
31 FRANKLIN COUNTY

2025 Levels of Value	
Residential:	92%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

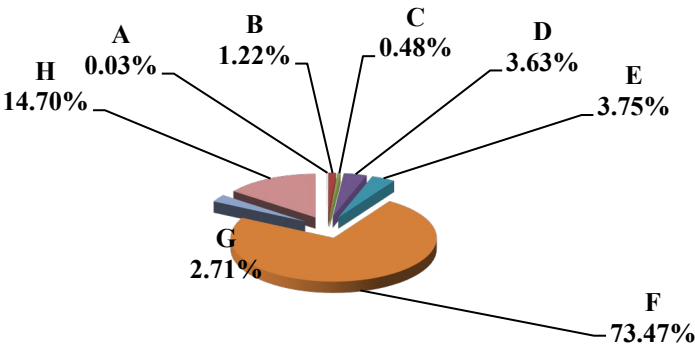
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Stockville, NE	Taxable Amland Acres:	
County Population:	2,519	Irrigated	76,511.92
Residential & Recreational Records:	1,065	Dryland	152,950.72
Commercial, Indust., & Mineral Records:	204	Grassland	366,693.90
Agricultural Records:	2,740	Wasteland	0.00
Total Taxable Real Property Records:	4,009	Other	1,068.34
		Total Acres	597,224.88

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,488,605,879	198,062	0.0133	1.37%
C	FIRE DISTRICTS	1,241,135,779	350,309	0.0282	2.43%
D	EDUCATIONAL SERVICE UNITS	1,241,135,776	169,977	0.0137	1.18%
E	NATURAL RESOURCE DISTRICTS	1,241,135,776	329,717	0.0266	2.29%
F	COMMUNITY COLLEGE	1,241,135,777	248,228	0.0200	1.72%
G	COUNTY	1,241,135,779	2,719,366	0.2191	18.85%
H	CITY OR VILLAGE	114,916,267	366,281	0.3187	2.54%
I	SCHOOL DISTRICTS *	1,241,135,781	10,047,356	0.8095	69.63%
	FRONTIER COUNTY	\$1,241,135,779	\$14,429,297	1.1626	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$878,779	\$11,278	1.2833	0.08%
B	PUBLIC SERVIC ENTITIES	17,680,903	213,553	1.2078	1.48%
C	COMMERCIAL & INDUST. EQUIP.	11,189,567	169,949	1.5188	1.18%
D	AGRIC. MACHINERY & EQUIP.	47,053,266	536,338	1.1399	3.72%
E	AG-OUTBLDG & FARM SITE LAND	66,371,848	752,757	1.1342	5.22%
F	AGRICULTURAL LAND	868,008,575	9,693,973	1.1168	67.18%
G	COMMERCIAL, INDUST., & MINERAL	31,282,925	460,589	1.4723	3.19%
H	RESIDENTIAL **	198,669,916	2,590,859	1.3041	17.96%
	FRONTIER COUNTY	\$1,241,135,779	\$14,429,297	1.1626	100.00%

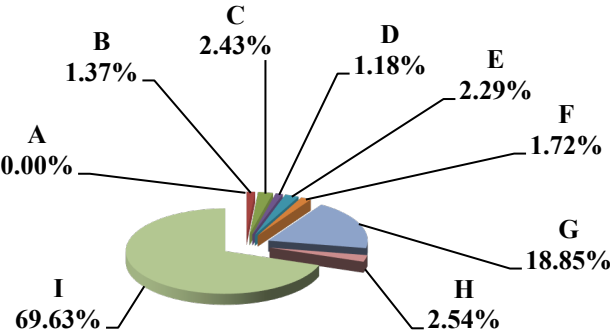
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$878,779	0.07%
B	PUBLIC SERVIC ENTITIES	17,680,903	1.42%
C	COMMERCIAL & INDUST. EQUIP.	11,189,567	0.90%
D	AGRIC. MACHINERY & EQUIP.	47,053,266	3.79%
E	AG-OUTBLDG & FARM SITE LAND	66,371,848	5.35%
F	AGRICULTURAL LAND	868,008,575	69.94%
G	COMMERCIAL, INDUST., & MINERAL	31,282,925	2.52%
H	RESIDENTIAL **	198,669,916	16.01%
	FRONTIER COUNTY	\$1,241,135,779	100.00%

** Residential includes ag-dwelling & farm home site land.

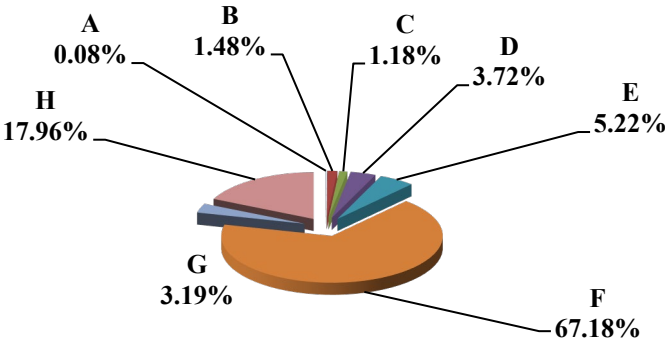
32 FRONTIER COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	98%
Agricultural:	71%
Ag Special Value:	--

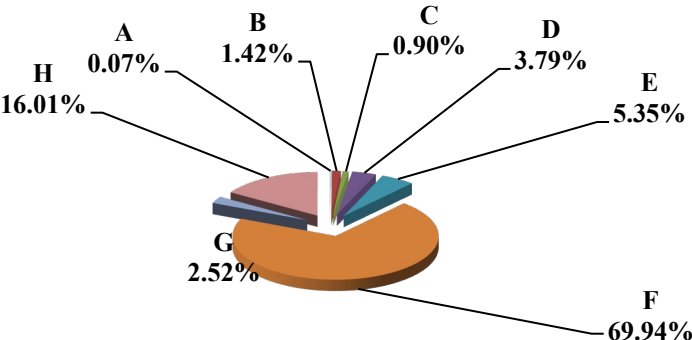
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Beaver City, NE	Taxable Aground Acres:
County Population:	4,636	Irrigated 68,887.10
Residential & Recreational Records:	2,794	Dryland 188,142.28
Commercial, Indust., & Mineral Records:	461	Grassland 176,135.87
Agricultural Records:	3,145	Wasteland 6,780.44
Total Taxable Real Property Records:	6,400	Other 436.38
		Total Acres 440,382.07

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,706,911,419	146,806	0.0086	0.90%
C	FIRE DISTRICTS	1,155,055,215	299,353	0.0259	1.84%
D	EDUCATIONAL SERVICE UNITS	1,412,470,027	171,210	0.0121	1.05%
E	NATURAL RESOURCE DISTRICTS	1,412,470,027	453,658	0.0321	2.79%
F	COMMUNITY COLLEGE	1,412,470,027	282,495	0.0200	1.74%
G	COUNTY	1,412,470,027	3,579,122	0.2534	22.02%
H	CITY OR VILLAGE	261,651,871	1,267,607	0.4845	7.80%
I	SCHOOL DISTRICTS *	1,412,470,027	10,051,081	0.7116	61.85%
	FURNAS COUNTY	\$1,412,470,027	\$16,251,332	1.1506	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$28,632,255	\$341,249	1.1918	2.10%
B	PUBLIC SERVIC ENTITIES	16,328,506	215,170	1.3178	1.32%
C	COMMERCIAL & INDUST. EQUIP.	29,762,413	436,899	1.4680	2.69%
D	AGRIC. MACHINERY & EQUIP.	47,119,893	537,162	1.1400	3.31%
E	AG-OUTBLDG & FARM SITE LAND	56,764,900	604,526	1.0650	3.72%
F	AGRICULTURAL LAND	888,371,270	9,268,353	1.0433	57.03%
G	COMMERCIAL, INDUST., & MINERAL	60,334,484	910,864	1.5097	5.60%
H	RESIDENTIAL **	285,156,306	3,937,109	1.3807	24.23%
	FURNAS COUNTY	\$1,412,470,027	\$16,251,332	1.1506	100.00%

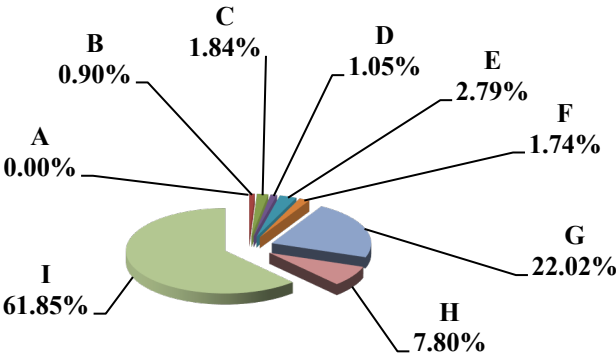
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$28,632,255	2.03%
B	PUBLIC SERVIC ENTITIES	16,328,506	1.16%
C	COMMERCIAL & INDUST. EQUIP.	29,762,413	2.11%
D	AGRIC. MACHINERY & EQUIP.	47,119,893	3.34%
E	AG-OUTBLDG & FARM SITE LAND	56,764,900	4.02%
F	AGRICULTURAL LAND	888,371,270	62.89%
G	COMMERCIAL, INDUST., & MINERAL	60,334,484	4.27%
H	RESIDENTIAL **	285,156,306	20.19%
	FURNAS COUNTY	\$1,412,470,027	100.00%

** Residential includes ag-dwelling & farm home site land.

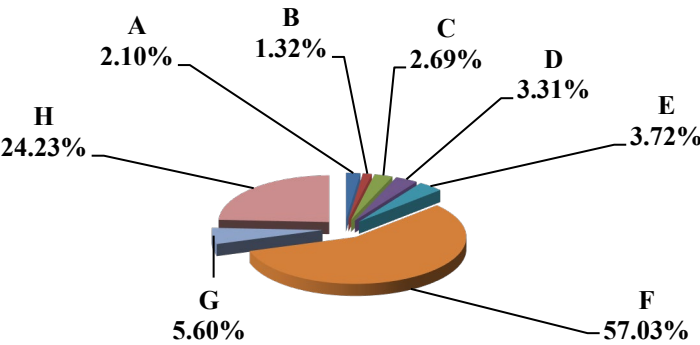
33 FURNAS COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	99%
Agricultural:	72%
Ag Special Value:	--

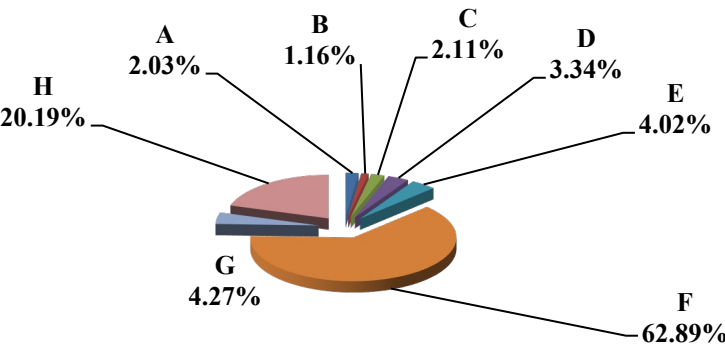
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Beatrice, NE	Taxable Amland Acres:	
County Population:	21,704	Irrigated	76,976.92
Residential & Recreational Records:	10,659	Dryland	308,016.72
Commercial, Indust., & Mineral Records:	1,240	Grassland	109,886.89
Agricultural Records:	5,864	Wasteland	11,445.12
Total Taxable Real Property Records:	17,763	Other	0.00
		Total Acres	506,325.65

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,859,711,387	\$1,462,276	0.0379	2.38%
B	MISCELLANEOUS DISTRICTS	9,785,614,204	166,014	0.0017	0.27%
C	FIRE DISTRICTS	3,567,291,067	949,974	0.0266	1.55%
D	EDUCATIONAL SERVICE UNITS	4,892,807,098	732,424	0.0150	1.19%
E	NATURAL RESOURCE DISTRICTS	4,892,807,102	1,561,046	0.0319	2.54%
F	COMMUNITY COLLEGE	4,892,807,102	978,566	0.0200	1.59%
G	COUNTY	4,892,807,102	11,496,053	0.2350	18.73%
H	CITY OR VILLAGE	1,347,877,951	5,193,147	0.3853	8.46%
I	SCHOOL DISTRICTS *	4,892,807,103	38,835,725	0.7937	63.28%
	GAGE COUNTY	\$4,892,807,102	\$61,375,225	1.2544	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$30,570,976	\$352,847	1.1542	0.57%
B	PUBLIC SERVIC ENTITIES	138,197,159	1,703,443	1.2326	2.78%
C	COMMERCIAL & INDUST. EQUIP.	134,234,814	1,806,899	1.3461	2.94%
D	AGRIC. MACHINERY & EQUIP.	83,612,848	939,975	1.1242	1.53%
E	AG-OUTBLDG & FARM SITE LAND	93,137,390	1,058,888	1.1369	1.73%
F	AGRICULTURAL LAND	2,432,556,275	27,453,363	1.1286	44.73%
G	COMMERCIAL, INDUST., & MINERAL	353,181,855	5,304,004	1.5018	8.64%
H	RESIDENTIAL **	1,627,315,785	22,755,805	1.3984	37.08%
	GAGE COUNTY	\$4,892,807,102	\$61,375,225	1.2544	100.00%

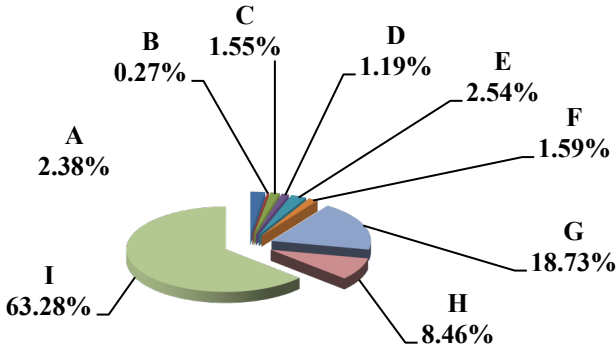
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$30,570,976	0.62%
B	PUBLIC SERVIC ENTITIES	138,197,159	2.82%
C	COMMERCIAL & INDUST. EQUIP.	134,234,814	2.74%
D	AGRIC. MACHINERY & EQUIP.	83,612,848	1.71%
E	AG-OUTBLDG & FARM SITE LAND	93,137,390	1.90%
F	AGRICULTURAL LAND	2,432,556,275	49.72%
G	COMMERCIAL, INDUST., & MINERAL	353,181,855	7.22%
H	RESIDENTIAL **	1,627,315,785	33.26%
	GAGE COUNTY	\$4,892,807,102	100.00%

** Residential includes ag-dwelling & farm home site land.

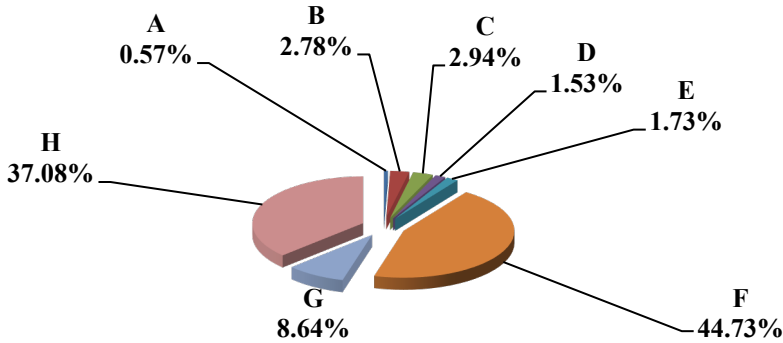
34 GAGE COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	99%
Agricultural:	71%
Ag Special Value:	--

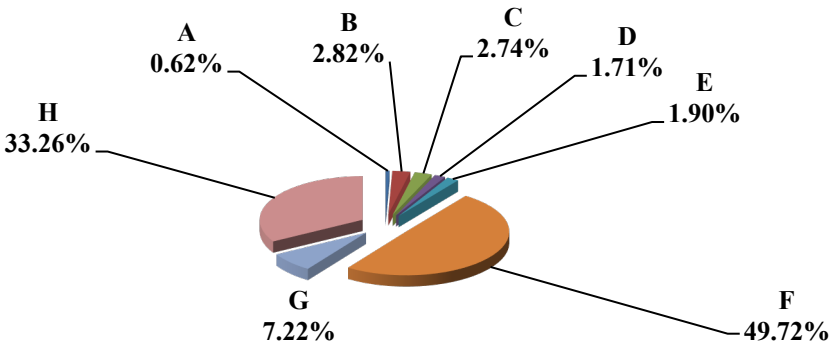
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Oshkosh, NE	Taxable Aground Acres:
County Population:	1,874	Irrigated 37,992.42
Residential & Recreational Records:	1,102	Dryland 105,089.31
Commercial, Indust., & Mineral Records:	224	Grassland 882,307.20
Agricultural Records:	3,304	Wasteland 17,921.46
Total Taxable Real Property Records:	4,630	Other 1,130.41
		Total Acres 1,044,440.80

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,438,863,834	438,800	0.0128	4.70%
C	FIRE DISTRICTS	913,859,282	192,595	0.0211	2.06%
D	EDUCATIONAL SERVICE UNITS	927,980,074	145,873	0.0157	1.56%
E	NATURAL RESOURCE DISTRICTS	927,980,074	401,130	0.0432	4.29%
F	COMMUNITY COLLEGE	927,980,074	194,941	0.0210	2.09%
G	COUNTY	927,980,074	4,207,166	0.4534	45.04%
H	CITY OR VILLAGE	57,407,834	183,133	0.3190	1.96%
I	SCHOOL DISTRICTS *	927,980,074	3,577,072	0.3855	38.30%
	GARDEN COUNTY	\$927,980,074	\$9,340,708	1.0066	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$101,657,672	\$1,004,006	0.9876	10.75%
B	PUBLIC SERVIC ENTITIES	4,370,684	49,807	1.1396	0.53%
C	COMMERCIAL & INDUST. EQUIP.	6,634,926	67,751	1.0211	0.73%
D	AGRIC. MACHINERY & EQUIP.	23,144,852	237,887	1.0278	2.55%
E	AG-OUTBLDG & FARM SITE LAND	21,529,433	211,869	0.9841	2.27%
F	AGRICULTURAL LAND	638,770,629	6,326,703	0.9905	67.73%
G	COMMERCIAL, INDUST., & MINERAL	20,759,369	226,051	1.0889	2.42%
H	RESIDENTIAL **	111,112,509	1,216,634	1.0950	13.03%
	GARDEN COUNTY	\$927,980,074	\$9,340,708	1.0066	100.00%

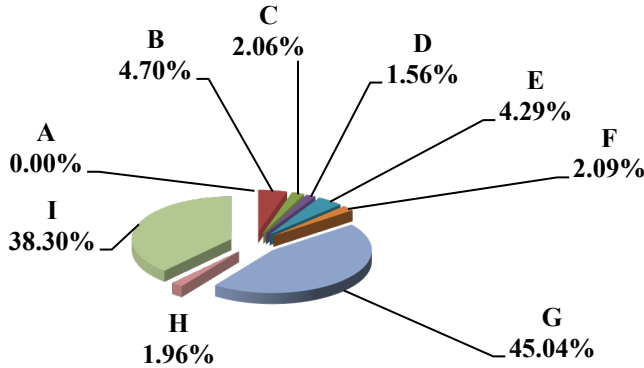
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$101,657,672	10.95%
B	PUBLIC SERVIC ENTITIES	4,370,684	0.47%
C	COMMERCIAL & INDUST. EQUIP.	6,634,926	0.71%
D	AGRIC. MACHINERY & EQUIP.	23,144,852	2.49%
E	AG-OUTBLDG & FARM SITE LAND	21,529,433	2.32%
F	AGRICULTURAL LAND	638,770,629	68.83%
G	COMMERCIAL, INDUST., & MINERAL	20,759,369	2.24%
H	RESIDENTIAL **	111,112,509	11.97%
	GARDEN COUNTY	\$927,980,074	100.00%

** Residential includes ag-dwelling & farm home site land.

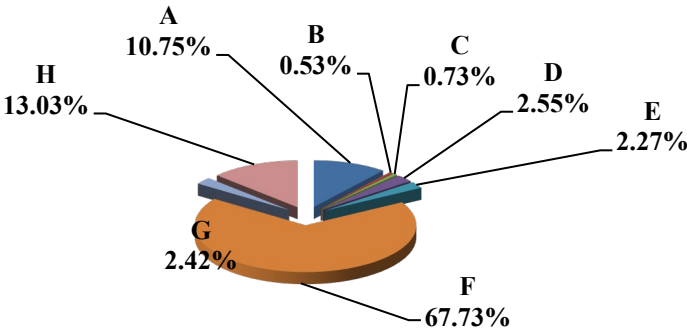
35 GARDEN COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	99%
Agricultural:	70%
Ag Special Value:	70%

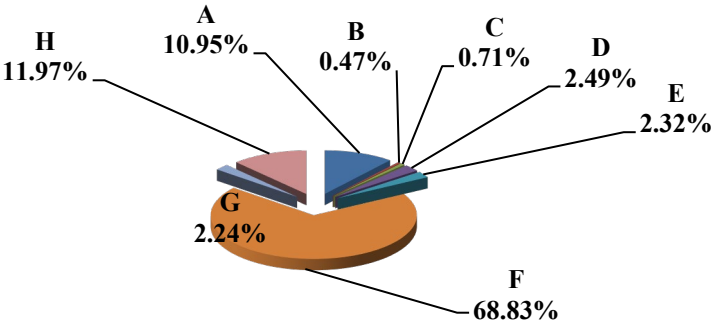
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Burwell, NE	Taxable Aground Acres:
County Population:	1,813	Irrigated19,876.59
Residential & Recreational Records:	947	Dryland7,040.54
Commercial, Indust., & Mineral Records:	155	Grassland318,188.93
Agricultural Records:	1,385	Wasteland9,802.09
Total Taxable Real Property Records:	2,487	Other297.65
		Total Acres355,205.80

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	765,319,847	134,086	0.0175	1.56%
C	FIRE DISTRICTS	669,050,098	112,092	0.0168	1.30%
D	EDUCATIONAL SERVICE UNITS	669,050,098	80,592	0.0120	0.94%
E	NATURAL RESOURCE DISTRICTS	669,050,098	166,199	0.0248	1.93%
F	COMMUNITY COLLEGE	669,050,098	133,810	0.0200	1.55%
G	COUNTY	669,050,098	2,180,294	0.3259	25.33%
H	CITY OR VILLAGE	96,146,407	628,168	0.6533	7.30%
I	SCHOOL DISTRICTS *	669,050,098	5,172,211	0.7731	60.09%
	GARFIELD COUNTY	\$669,050,098	\$8,607,452	1.2865	100.00%

* Includes Learning Community and all School Bonds

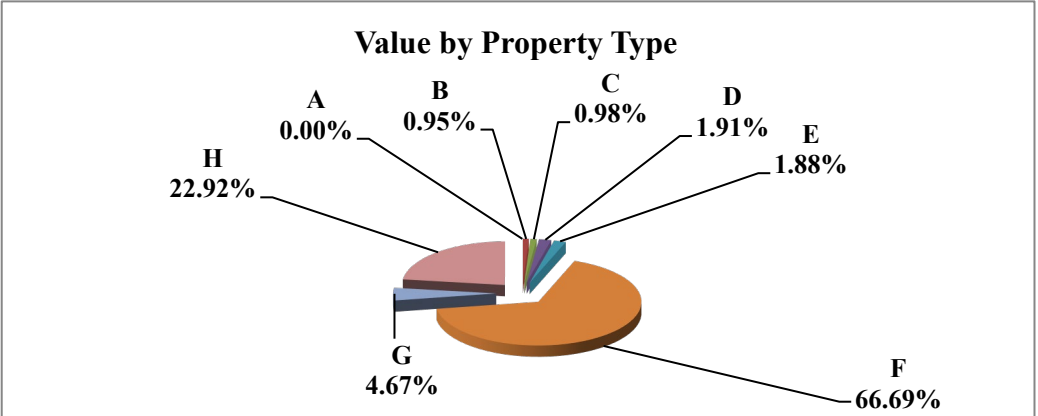
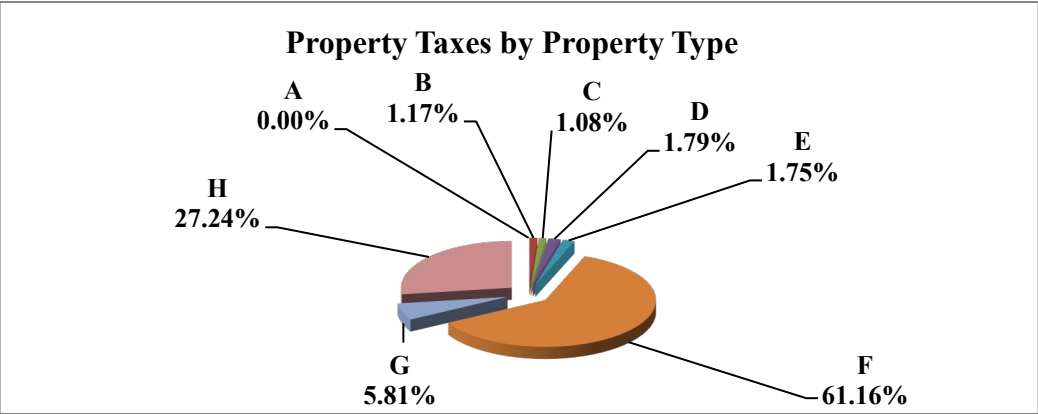
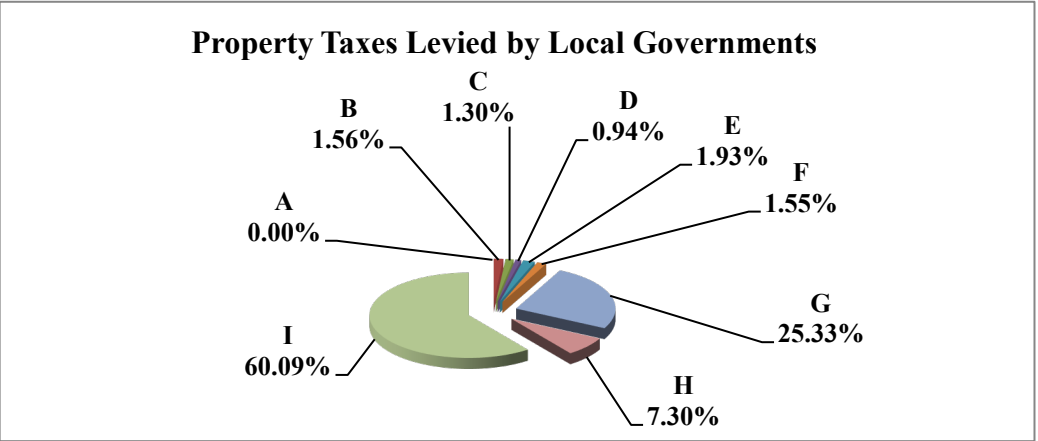
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	6,323,835	100,488	1.5890	1.17%
C	COMMERCIAL & INDUST. EQUIP.	6,565,164	93,065	1.4176	1.08%
D	AGRIC. MACHINERY & EQUIP.	12,779,554	154,453	1.2086	1.79%
E	AG-OUTBLDG & FARM SITE LAND	12,608,730	150,509	1.1937	1.75%
F	AGRICULTURAL LAND	446,213,592	5,263,963	1.1797	61.16%
G	COMMERCIAL, INDUST., & MINERAL	31,227,699	500,215	1.6018	5.81%
H	RESIDENTIAL **	153,331,524	2,344,758	1.5292	27.24%
	GARFIELD COUNTY	\$669,050,098	\$8,607,452	1.2865	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	6,323,835	0.95%
C	COMMERCIAL & INDUST. EQUIP.	6,565,164	0.98%
D	AGRIC. MACHINERY & EQUIP.	12,779,554	1.91%
E	AG-OUTBLDG & FARM SITE LAND	12,608,730	1.88%
F	AGRICULTURAL LAND	446,213,592	66.69%
G	COMMERCIAL, INDUST., & MINERAL	31,227,699	4.67%
H	RESIDENTIAL **	153,331,524	22.92%
	GARFIELD COUNTY	\$669,050,098	100.00%

** Residential includes ag-dwelling & farm home site land.

36 GARFIELD COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Elwood, NE	Taxable Aground Acres:
County Population:	1,893	Irrigated 93,967.06
Residential & Recreational Records:	1,310	Dryland 54,338.26
Commercial, Indust., & Mineral Records:	128	Grassland 130,023.08
Agricultural Records:	1,718	Wasteland 565.65
Total Taxable Real Property Records:	3,156	Other 565.65
		Total Acres 279,459.70

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,646,909,886	276,388	0.0168	2.38%
C	FIRE DISTRICTS	1,287,047,049	305,717	0.0238	2.63%
D	EDUCATIONAL SERVICE UNITS	1,287,047,051	152,601	0.0119	1.31%
E	NATURAL RESOURCE DISTRICTS	1,287,047,051	335,779	0.0261	2.89%
F	COMMUNITY COLLEGE	1,287,047,051	257,410	0.0200	2.22%
G	COUNTY	1,287,047,051	2,060,308	0.1601	17.75%
H	CITY OR VILLAGE	59,307,300	263,958	0.4451	2.27%
I	SCHOOL DISTRICTS *	1,287,047,049	7,955,433	0.6181	68.54%
	GOSPER COUNTY	\$1,287,047,051	\$11,607,593	0.9019	100.00%

* Includes Learning Community and all School Bonds

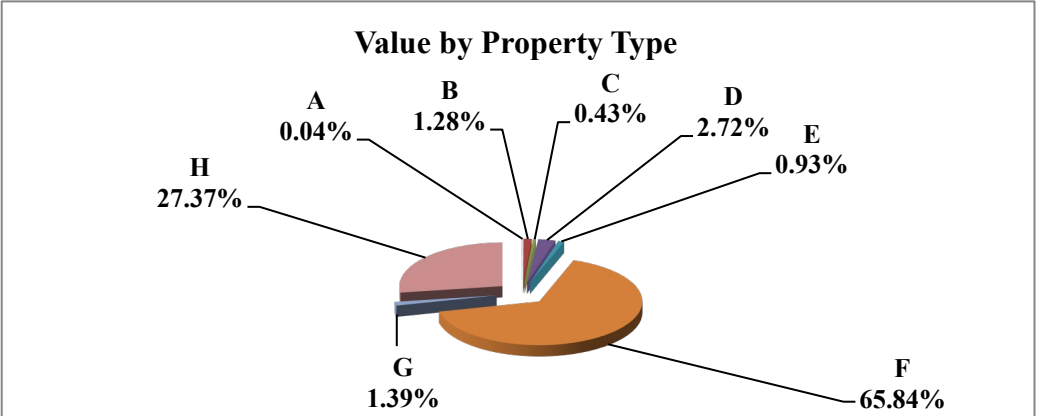
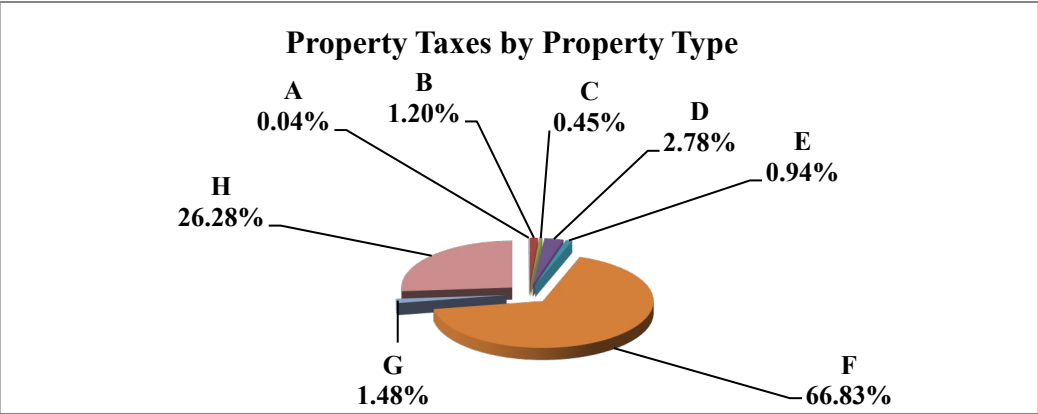
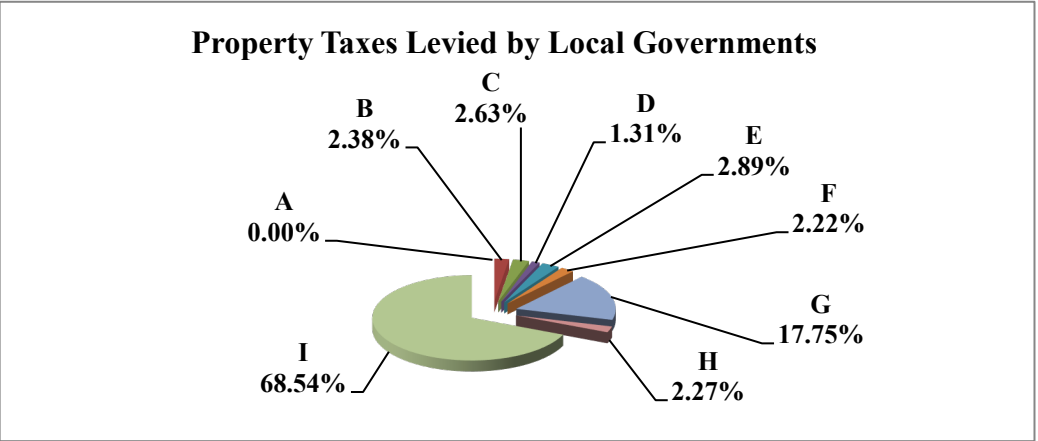
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$549,755	\$4,688	0.8528	0.04%
B	PUBLIC SERVIC ENTITIES	16,527,172	139,862	0.8463	1.20%
C	COMMERCIAL & INDUST. EQUIP.	5,486,453	52,434	0.9557	0.45%
D	AGRIC. MACHINERY & EQUIP.	34,944,893	322,631	0.9233	2.78%
E	AG-OUTBLDG & FARM SITE LAND	12,018,047	108,712	0.9046	0.94%
F	AGRICULTURAL LAND	847,329,741	7,757,484	0.9155	66.83%
G	COMMERCIAL, INDUST., & MINERAL	17,910,441	171,847	0.9595	1.48%
H	RESIDENTIAL **	352,280,549	3,049,935	0.8658	26.28%
	GOSPER COUNTY	\$1,287,047,051	\$11,607,593	0.9019	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$549,755	0.04%
B	PUBLIC SERVIC ENTITIES	16,527,172	1.28%
C	COMMERCIAL & INDUST. EQUIP.	5,486,453	0.43%
D	AGRIC. MACHINERY & EQUIP.	34,944,893	2.72%
E	AG-OUTBLDG & FARM SITE LAND	12,018,047	0.93%
F	AGRICULTURAL LAND	847,329,741	65.84%
G	COMMERCIAL, INDUST., & MINERAL	17,910,441	1.39%
H	RESIDENTIAL **	352,280,549	27.37%
	GOSPER COUNTY	\$1,287,047,051	100.00%

** Residential includes ag-dwelling & farm home site land.

37 GOSPER COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	94%
Agricultural:	73%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Hyannis, NE	Taxable Aground Acres:
County Population:	611	Irrigated1,866.66
Residential & Recreational Records:	347	Dryland0.00
Commercial, Indust., & Mineral Records:	78	Grassland483,222.22
Agricultural Records:	1,313	Wasteland10,265.12
Total Taxable Real Property Records:	1,738	Other0.00
		Total Acres495,354.00

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	151,623,130	10,213	0.0067	0.35%
C	FIRE DISTRICTS	434,376,625	44,076	0.0101	1.52%
D	EDUCATIONAL SERVICE UNITS	434,376,625	65,157	0.0150	2.25%
E	NATURAL RESOURCE DISTRICTS	434,376,625	57,933	0.0133	2.00%
F	COMMUNITY COLLEGE	434,376,625	91,250	0.0210	3.16%
G	COUNTY	434,376,625	1,075,064	0.2475	37.17%
H	CITY OR VILLAGE	12,260,664	55,173	0.4500	1.91%
I	SCHOOL DISTRICTS *	434,376,625	1,493,183	0.3438	51.63%
	GRANT COUNTY	\$434,376,625	\$2,892,050	0.6658	100.00%

* Includes Learning Community and all School Bonds

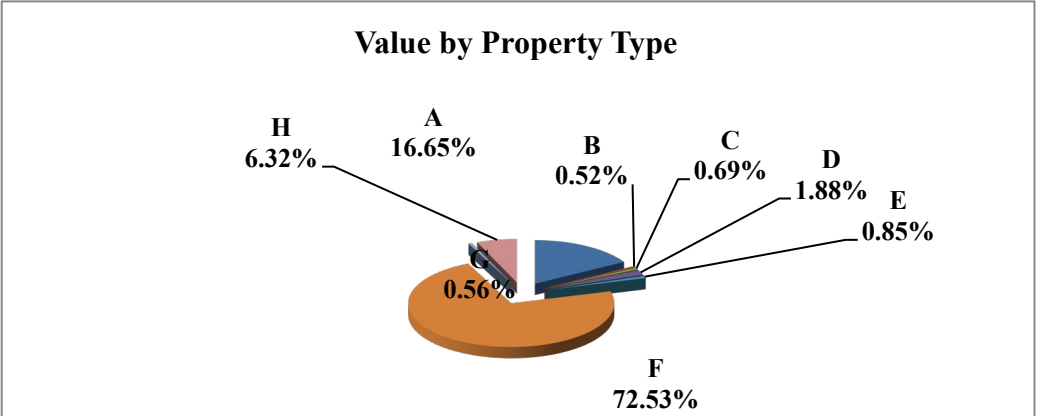
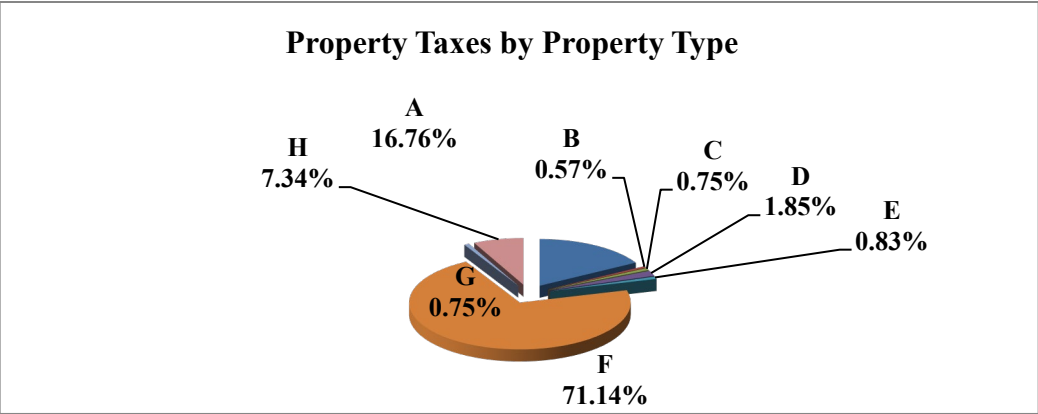
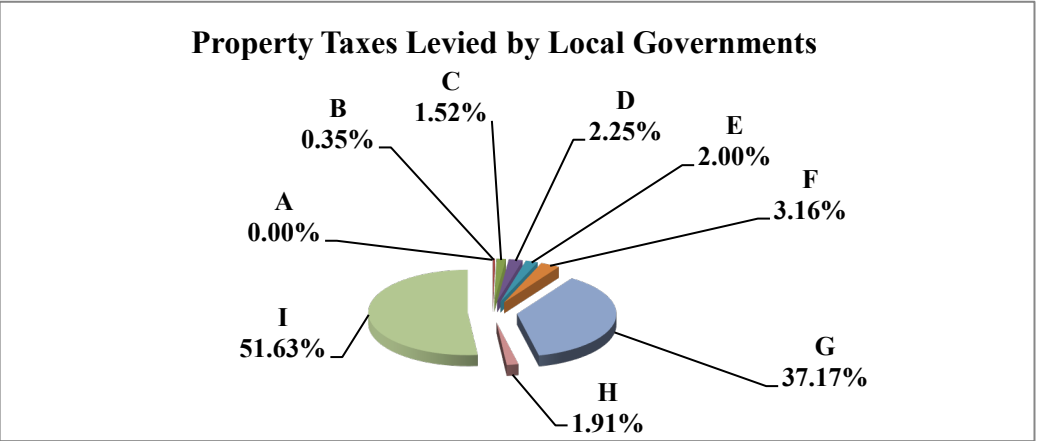
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$72,327,583	\$484,660	0.6701	16.76%
B	PUBLIC SERVIC ENTITIES	2,243,636	16,436	0.7325	0.57%
C	COMMERCIAL & INDUST. EQUIP.	3,001,287	21,828	0.7273	0.75%
D	AGRIC. MACHINERY & EQUIP.	8,171,279	53,555	0.6554	1.85%
E	AG-OUTBLDG & FARM SITE LAND	3,688,417	24,101	0.6534	0.83%
F	AGRICULTURAL LAND	315,066,491	2,057,492	0.6530	71.14%
G	COMMERCIAL, INDUST., & MINERAL	2,444,550	21,664	0.8862	0.75%
H	RESIDENTIAL **	27,433,382	212,314	0.7739	7.34%
	GRANT COUNTY	\$434,376,625	\$2,892,050	0.6658	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$72,327,583	16.65%
B	PUBLIC SERVIC ENTITIES	2,243,636	0.52%
C	COMMERCIAL & INDUST. EQUIP.	3,001,287	0.69%
D	AGRIC. MACHINERY & EQUIP.	8,171,279	1.88%
E	AG-OUTBLDG & FARM SITE LAND	3,688,417	0.85%
F	AGRICULTURAL LAND	315,066,491	72.53%
G	COMMERCIAL, INDUST., & MINERAL	2,444,550	0.56%
H	RESIDENTIAL **	27,433,382	6.32%
	GRANT COUNTY	\$434,376,625	100.00%

** Residential includes ag-dwelling & farm home site land.

38 GRANT COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Greeley, NE	Taxable Aground Acres:
County Population:	2,188	Irrigated108,900.78
Residential & Recreational Records:	1,025	Dryland31,892.11
Commercial, Indust., & Mineral Records:	215	Grassland209,345.76
Agricultural Records:	1,970	Wasteland711.11
Total Taxable Real Property Records:	3,210	Other1,679.75
		Total Acres352,529.51

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,043,570,808	87,008	0.0043	0.69%
C	FIRE DISTRICTS	1,287,115,699	223,845	0.0174	1.78%
D	EDUCATIONAL SERVICE UNITS	1,328,527,101	158,886	0.0120	1.26%
E	NATURAL RESOURCE DISTRICTS	1,328,527,101	330,020	0.0248	2.62%
F	COMMUNITY COLLEGE	1,328,527,101	265,706	0.0200	2.11%
G	COUNTY	1,328,527,101	2,411,067	0.1815	19.13%
H	CITY OR VILLAGE	103,612,372	790,215	0.7627	6.27%
I	SCHOOL DISTRICTS *	1,328,527,104	8,334,462	0.6273	66.14%
	GREELEY COUNTY	\$1,328,527,101	\$12,601,209	0.9485	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$10,697,272	\$93,709	0.8760	0.74%
B	PUBLIC SERVIC ENTITIES	5,974,014	68,499	1.1466	0.54%
C	COMMERCIAL & INDUST. EQUIP.	6,352,895	74,216	1.1682	0.59%
D	AGRIC. MACHINERY & EQUIP.	47,391,330	424,367	0.8955	3.37%
E	AG-OUTBLDG & FARM SITE LAND	61,160,770	561,413	0.9179	4.46%
F	AGRICULTURAL LAND	1,016,703,825	9,110,071	0.8960	72.30%
G	COMMERCIAL, INDUST., & MINERAL	21,338,170	261,570	1.2258	2.08%
H	RESIDENTIAL **	158,908,825	2,007,363	1.2632	15.93%
	GREELEY COUNTY	\$1,328,527,101	\$12,601,209	0.9485	100.00%

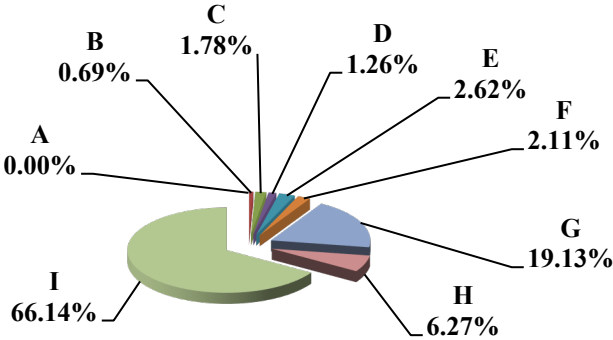
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$10,697,272	0.81%
B	PUBLIC SERVIC ENTITIES	5,974,014	0.45%
C	COMMERCIAL & INDUST. EQUIP.	6,352,895	0.48%
D	AGRIC. MACHINERY & EQUIP.	47,391,330	3.57%
E	AG-OUTBLDG & FARM SITE LAND	61,160,770	4.60%
F	AGRICULTURAL LAND	1,016,703,825	76.53%
G	COMMERCIAL, INDUST., & MINERAL	21,338,170	1.61%
H	RESIDENTIAL **	158,908,825	11.96%
	GREELEY COUNTY	\$1,328,527,101	100.00%

** Residential includes ag-dwelling & farm home site land.

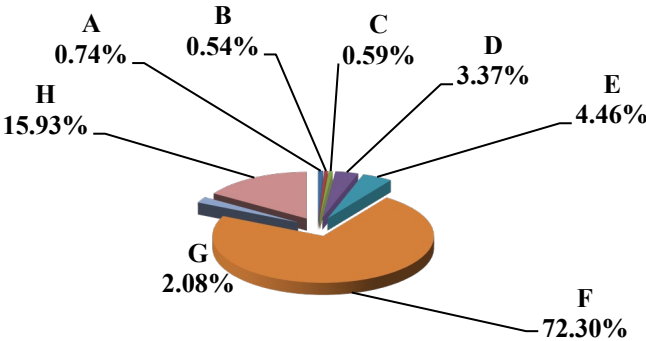
39 GREELEY COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

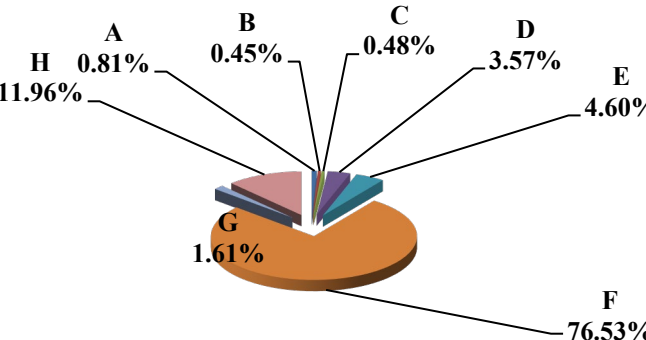
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Grand Island, NE	Taxable Aglan Acres:
County Population:	62,895	Irrigated 218,224.39
Residential & Recreational Records:	21,479	Dryland 16,724.98
Commercial, Indust., & Mineral Records:	2,994	Grassland 49,240.83
Agricultural Records:	3,535	Wasteland 4,858.21
Total Taxable Real Property Records:	28,008	Other 5,752.66
		Total Acres 294,801.07

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	21,376,820,669	3,381,672	0.0158	2.63%
C	FIRE DISTRICTS	2,680,644,516	661,788	0.0247	0.51%
D	EDUCATIONAL SERVICE UNITS	8,103,389,468	977,810	0.0121	0.76%
E	NATURAL RESOURCE DISTRICTS	8,103,389,467	1,761,743	0.0217	1.37%
F	COMMUNITY COLLEGE	8,103,389,466	1,620,680	0.0200	1.26%
G	COUNTY	8,103,389,464	29,093,386	0.3590	22.64%
H	CITY OR VILLAGE	5,423,869,643	13,743,809	0.2534	10.69%
I	SCHOOL DISTRICTS *	8,103,389,466	77,290,703	0.9538	60.13%
	HALL COUNTY	\$8,103,389,464	\$128,531,591	1.5861	100.00%

* Includes Learning Community and all School Bonds

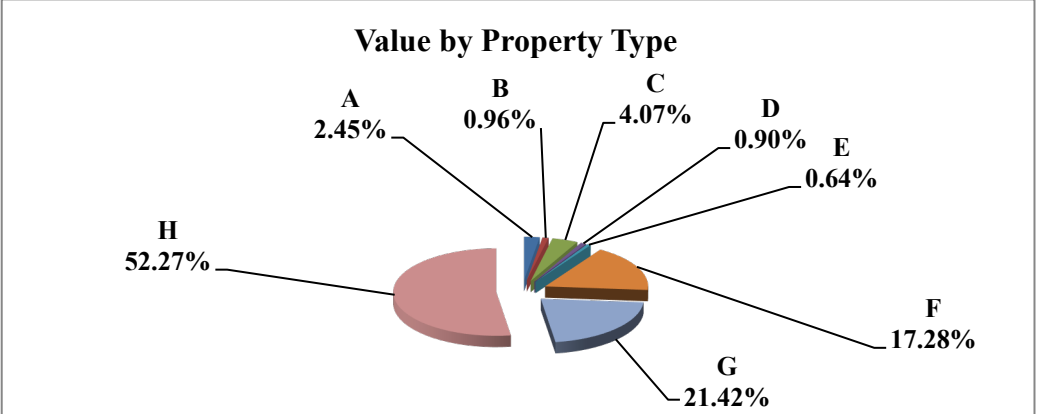
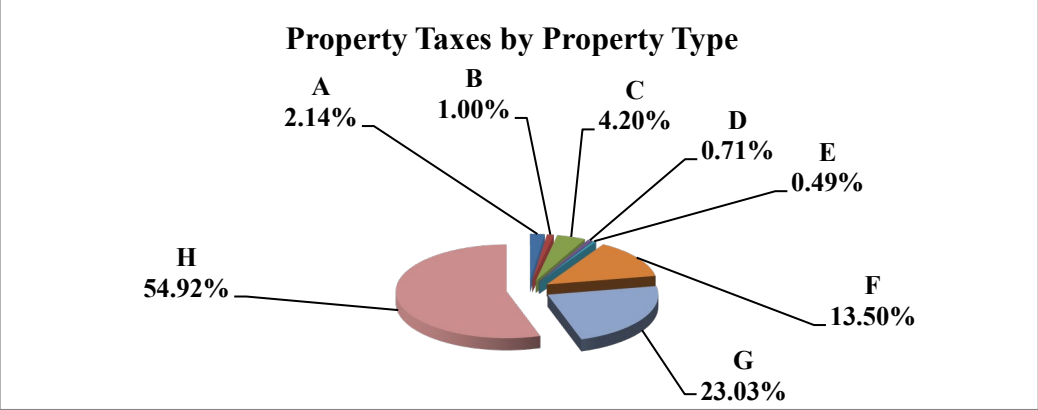
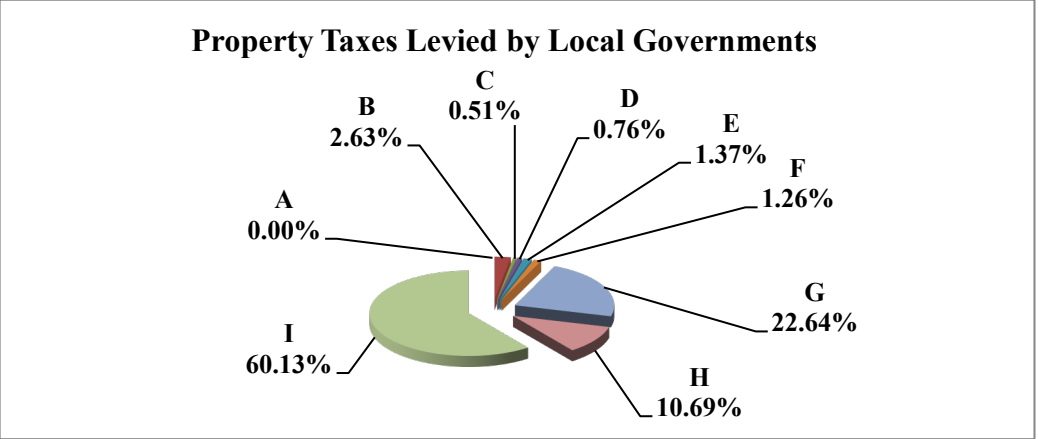
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$198,867,545	\$2,751,312	1.3835	2.14%
B	PUBLIC SERVIC ENTITIES	77,783,929	1,286,542	1.6540	1.00%
C	COMMERCIAL & INDUST. EQUIP.	329,860,042	5,401,890	1.6376	4.20%
D	AGRIC. MACHINERY & EQUIP.	73,090,222	913,494	1.2498	0.71%
E	AG-OUTBLDG & FARM SITE LAND	51,623,110	627,527	1.2156	0.49%
F	AGRICULTURAL LAND	1,400,430,000	17,355,421	1.2393	13.50%
G	COMMERCIAL, INDUST., & MINERAL	1,736,084,915	29,601,861	1.7051	23.03%
H	RESIDENTIAL **	4,235,649,701	70,593,544	1.6667	54.92%
	HALL COUNTY	\$8,103,389,464	\$128,531,591	1.5861	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$198,867,545	2.45%
B	PUBLIC SERVIC ENTITIES	77,783,929	0.96%
C	COMMERCIAL & INDUST. EQUIP.	329,860,042	4.07%
D	AGRIC. MACHINERY & EQUIP.	73,090,222	0.90%
E	AG-OUTBLDG & FARM SITE LAND	51,623,110	0.64%
F	AGRICULTURAL LAND	1,400,430,000	17.28%
G	COMMERCIAL, INDUST., & MINERAL	1,736,084,915	21.42%
H	RESIDENTIAL **	4,235,649,701	52.27%
	HALL COUNTY	\$8,103,389,464	100.00%

** Residential includes ag-dwelling & farm home site land.

40 HALL COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	93%
Agricultural:	71%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Aurora, NE	Taxable Agland Acres:	
County Population:	9,429	Irrigated	273,555.73
Residential & Recreational Records:	5,095	Dryland	20,311.38
Commercial, Indust., & Mineral Records:	562	Grassland	22,103.33
Agricultural Records:	3,423	Wasteland	2,385.90
Total Taxable Real Property Records:	9,080	Other	2,821.57
		Total Acres	321,177.91

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,583,050,108	287,443	0.0063	0.74%
C	FIRE DISTRICTS	3,338,711,767	648,177	0.0194	1.66%
D	EDUCATIONAL SERVICE UNITS	3,994,409,331	565,417	0.0142	1.45%
E	NATURAL RESOURCE DISTRICTS	3,994,409,331	724,461	0.0181	1.86%
F	COMMUNITY COLLEGE	3,994,409,331	798,883	0.0200	2.05%
G	COUNTY	3,994,409,331	5,657,927	0.1416	14.53%
H	CITY OR VILLAGE	708,030,667	3,260,734	0.4605	8.37%
I	SCHOOL DISTRICTS *	3,994,409,331	27,004,428	0.6761	69.34%
	HAMILTON COUNTY	\$3,994,409,331	\$38,947,469	0.9751	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$83,250,211	\$800,176	0.9612	2.05%
B	PUBLIC SERVIC ENTITIES	23,800,875	253,523	1.0652	0.65%
C	COMMERCIAL & INDUST. EQUIP.	102,116,498	1,123,397	1.1001	2.88%
D	AGRIC. MACHINERY & EQUIP.	111,761,654	1,002,422	0.8969	2.57%
E	AG-OUTBLDG & FARM SITE LAND	82,843,108	729,198	0.8802	1.87%
F	AGRICULTURAL LAND	2,340,793,780	20,724,453	0.8854	53.21%
G	COMMERCIAL, INDUST., & MINERAL	299,559,835	3,544,901	1.1834	9.10%
H	RESIDENTIAL **	950,283,370	10,769,398	1.1333	27.65%
	HAMILTON COUNTY	\$3,994,409,331	\$38,947,469	0.9751	100.00%

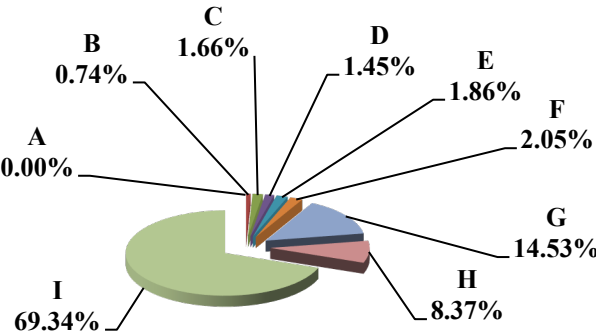
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$83,250,211	2.08%
B	PUBLIC SERVIC ENTITIES	23,800,875	0.60%
C	COMMERCIAL & INDUST. EQUIP.	102,116,498	2.56%
D	AGRIC. MACHINERY & EQUIP.	111,761,654	2.80%
E	AG-OUTBLDG & FARM SITE LAND	82,843,108	2.07%
F	AGRICULTURAL LAND	2,340,793,780	58.60%
G	COMMERCIAL, INDUST., & MINERAL	299,559,835	7.50%
H	RESIDENTIAL **	950,283,370	23.79%
	HAMILTON COUNTY	\$3,994,409,331	100.00%

** Residential includes ag-dwelling & farm home site land.

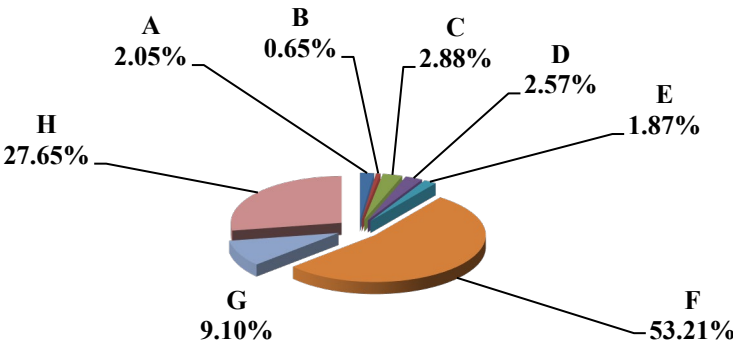
41 HAMILTON COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	94%
Agricultural:	70%
Ag Special Value:	--

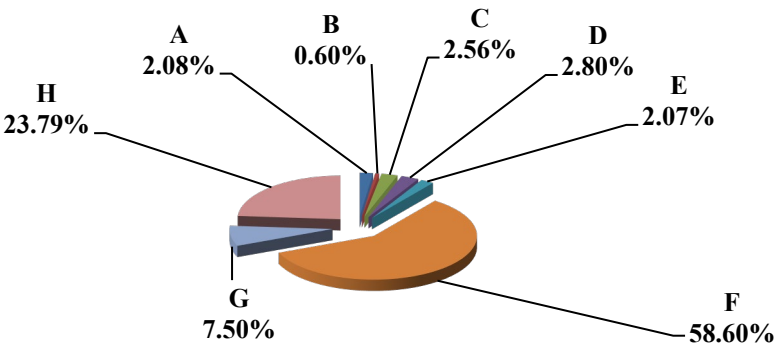
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Alma, NE	Taxable Aground Acres:	
County Population:	3,073	Irrigated	103,869.00
Residential & Recreational Records:	2,292	Dryland	100,029.81
Commercial, Indust., & Mineral Records:	308	Grassland	112,235.68
Agricultural Records:	2,469	Wasteland	5,100.00
Total Taxable Real Property Records:	5,069	Other	0.00
		Total Acres	321,234.49

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,474,790,800	\$52,300	0.0035	0.33%
B	MISCELLANEOUS DISTRICTS	1,884,173,705	98,585	0.0052	0.63%
C	FIRE DISTRICTS	1,414,813,273	403,715	0.0285	2.57%
D	EDUCATIONAL SERVICE UNITS	1,474,790,802	174,822	0.0119	1.11%
E	NATURAL RESOURCE DISTRICTS	1,474,790,802	473,673	0.0321	3.01%
F	COMMUNITY COLLEGE	1,474,790,802	294,959	0.0200	1.88%
G	COUNTY	1,474,790,802	2,916,532	0.1978	18.56%
H	CITY OR VILLAGE	184,101,682	590,261	0.3206	3.76%
I	SCHOOL DISTRICTS *	1,474,790,796	10,710,493	0.7262	68.15%
	HARLAN COUNTY	\$1,474,790,802	\$15,715,340	1.0656	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$11,669,270	\$118,156	1.0125	0.75%
B	PUBLIC SERVIC ENTITIES	9,187,914	105,634	1.1497	0.67%
C	COMMERCIAL & INDUST. EQUIP.	9,081,786	100,089	1.1021	0.64%
D	AGRIC. MACHINERY & EQUIP.	51,059,122	517,260	1.0131	3.29%
E	AG-OUTBLDG & FARM SITE LAND	43,041,884	436,056	1.0131	2.77%
F	AGRICULTURAL LAND	979,778,839	9,874,200	1.0078	62.83%
G	COMMERCIAL, INDUST., & MINERAL	60,714,715	757,555	1.2477	4.82%
H	RESIDENTIAL **	310,257,272	3,806,390	1.2268	24.22%
	HARLAN COUNTY	\$1,474,790,802	\$15,715,340	1.0656	100.00%

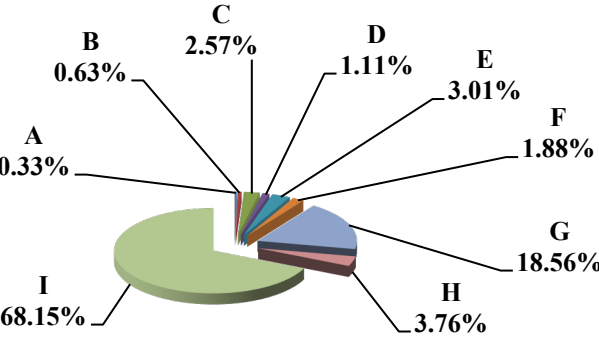
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$11,669,270	0.79%
B	PUBLIC SERVIC ENTITIES	9,187,914	0.62%
C	COMMERCIAL & INDUST. EQUIP.	9,081,786	0.62%
D	AGRIC. MACHINERY & EQUIP.	51,059,122	3.46%
E	AG-OUTBLDG & FARM SITE LAND	43,041,884	2.92%
F	AGRICULTURAL LAND	979,778,839	66.44%
G	COMMERCIAL, INDUST., & MINERAL	60,714,715	4.12%
H	RESIDENTIAL **	310,257,272	21.04%
	HARLAN COUNTY	\$1,474,790,802	100.00%

** Residential includes ag-dwelling & farm home site land.

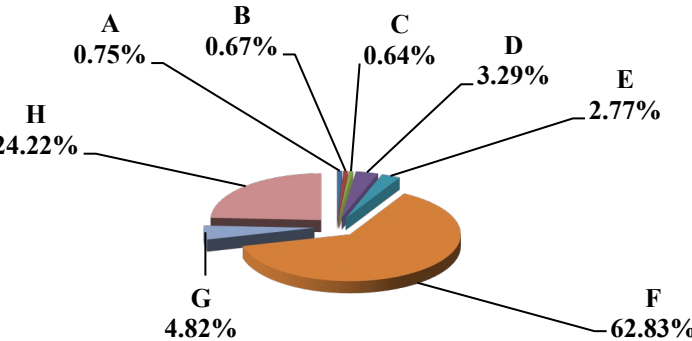
42 HARLAN COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	99%
Agricultural:	69%
Ag Special Value:	--

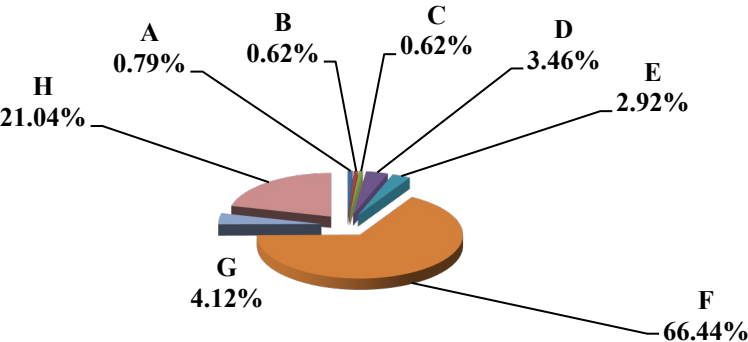
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Hayes Center, NE	Taxable Aground Acres:
County Population:	856	Irrigated 67,635.74
Residential & Recreational Records:	337	Dryland 99,169.75
Commercial, Indust., & Mineral Records:	75	Grassland 277,005.90
Agricultural Records:	2,111	Wasteland 673.69
Total Taxable Real Property Records:	2,523	Other 556.70
		Total Acres 445,041.78

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	966,199,572	59,561	0.0062	0.96%
C	FIRE DISTRICTS	686,006,263	216,333	0.0315	3.48%
D	EDUCATIONAL SERVICE UNITS	686,006,261	102,728	0.0150	1.65%
E	NATURAL RESOURCE DISTRICTS	686,006,260	185,394	0.0270	2.98%
F	COMMUNITY COLLEGE	686,006,260	137,202	0.0200	2.21%
G	COUNTY	686,006,260	1,089,983	0.1589	17.54%
H	CITY OR VILLAGE	13,372,324	64,370	0.4814	1.04%
I	SCHOOL DISTRICTS *	686,006,260	4,360,268	0.6356	70.15%
	HAYES COUNTY	\$686,006,260	\$6,215,839	0.9061	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$6,463,609	\$70,755	1.0947	1.14%
B	PUBLIC SERVIC ENTITIES	4,173,496	38,697	0.9272	0.62%
C	COMMERCIAL & INDUST. EQUIP.	1,429,835	12,902	0.9024	0.21%
D	AGRIC. MACHINERY & EQUIP.	28,446,895	258,333	0.9081	4.16%
E	AG-OUTBLDG & FARM SITE LAND	16,750,015	152,833	0.9124	2.46%
F	AGRICULTURAL LAND	566,571,070	5,068,874	0.8947	81.55%
G	COMMERCIAL, INDUST., & MINERAL	14,870,620	141,646	0.9525	2.28%
H	RESIDENTIAL **	47,300,720	471,797	0.9974	7.59%
	HAYES COUNTY	\$686,006,260	\$6,215,839	0.9061	100.00%

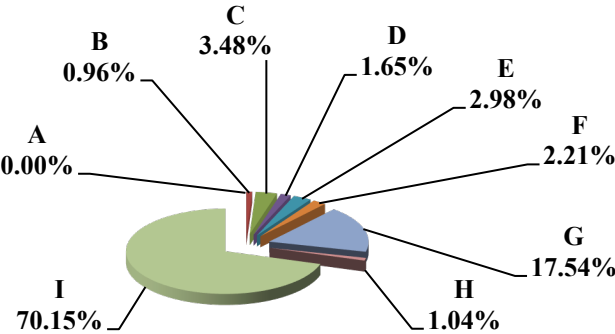
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$6,463,609	0.94%
B	PUBLIC SERVIC ENTITIES	4,173,496	0.61%
C	COMMERCIAL & INDUST. EQUIP.	1,429,835	0.21%
D	AGRIC. MACHINERY & EQUIP.	28,446,895	4.15%
E	AG-OUTBLDG & FARM SITE LAND	16,750,015	2.44%
F	AGRICULTURAL LAND	566,571,070	82.59%
G	COMMERCIAL, INDUST., & MINERAL	14,870,620	2.17%
H	RESIDENTIAL **	47,300,720	6.90%
	HAYES COUNTY	\$686,006,260	100.00%

** Residential includes ag-dwelling & farm home site land.

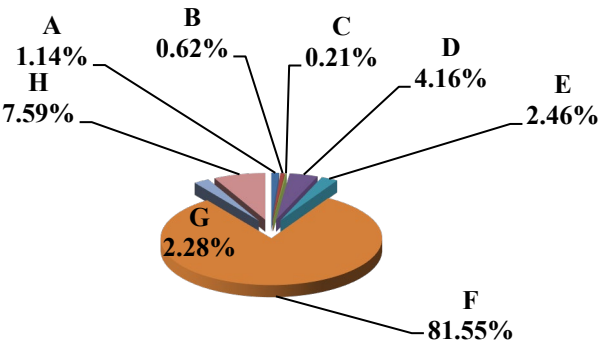
43 HAYES COUNTY

2025 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

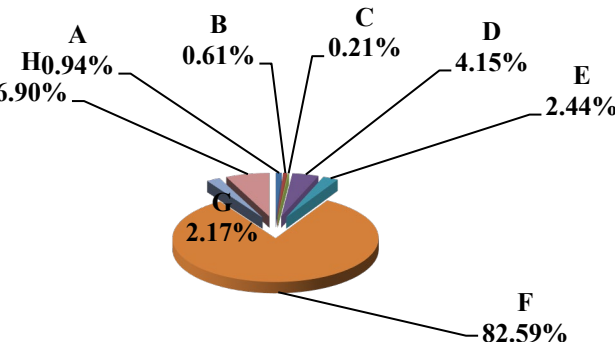
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Trenton, NE	Taxable Aground Acres:
County Population:	2,616	Irrigated34,176.92
Residential & Recreational Records:	1,612	Dryland182,465.23
Commercial, Indust., & Mineral Records:	570	Grassland220,881.18
Agricultural Records:	2,373	Wasteland0.00
Total Taxable Real Property Records:	4,555	Other0.00
		Total Acres437,523.33

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,712,169,092	157,339	0.0058	1.47%
C	FIRE DISTRICTS	888,988,539	291,761	0.0328	2.72%
D	EDUCATIONAL SERVICE UNITS	949,694,553	142,208	0.0150	1.33%
E	NATURAL RESOURCE DISTRICTS	949,694,553	256,656	0.0270	2.40%
F	COMMUNITY COLLEGE	949,694,553	189,940	0.0200	1.77%
G	COUNTY	949,694,553	2,129,125	0.2242	19.88%
H	CITY OR VILLAGE	98,691,843	472,140	0.4784	4.41%
I	SCHOOL DISTRICTS *	949,694,555	7,070,440	0.7445	66.02%
	HITCHCOCK COUNTY	\$949,694,553	\$10,709,609	1.1277	100.00%

* Includes Learning Community and all School Bonds

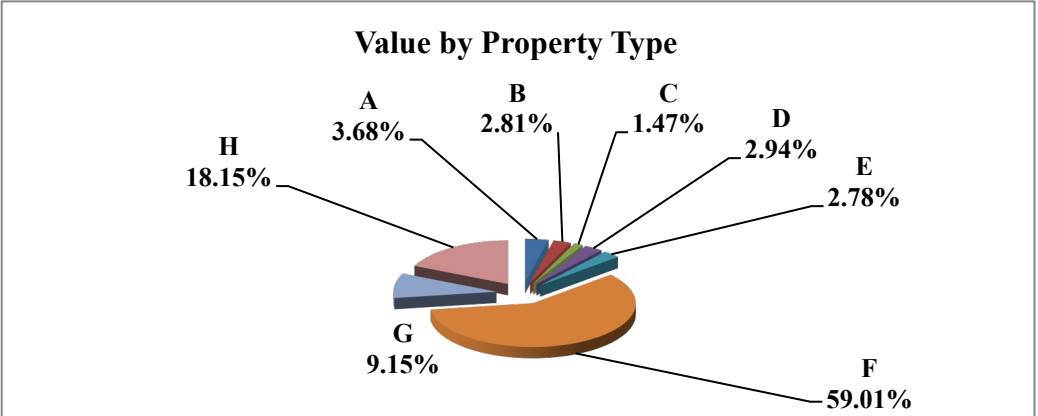
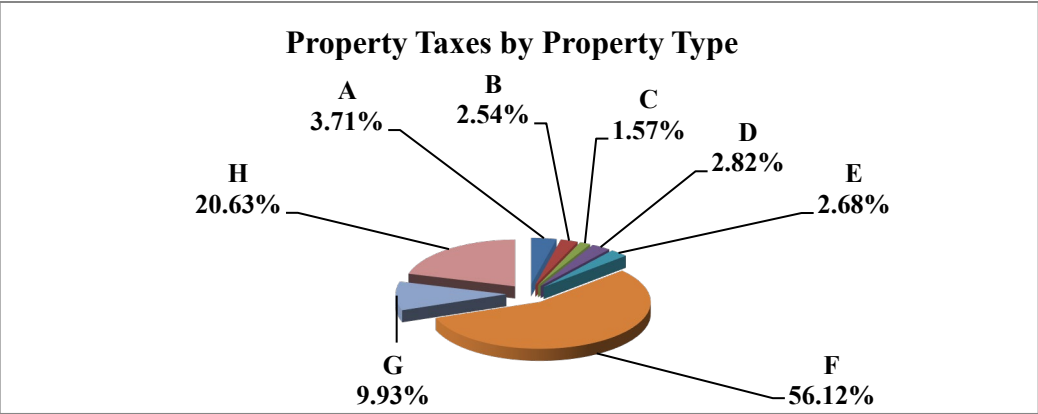
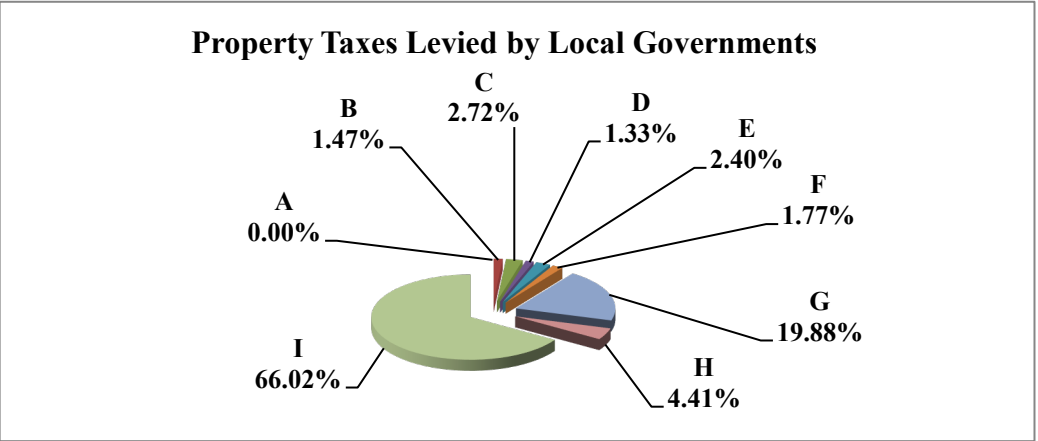
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$34,931,464	\$397,297	1.1374	3.71%
B	PUBLIC SERVIC ENTITIES	26,733,246	271,746	1.0165	2.54%
C	COMMERCIAL & INDUST. EQUIP.	13,923,770	168,471	1.2100	1.57%
D	AGRIC. MACHINERY & EQUIP.	27,950,799	302,180	1.0811	2.82%
E	AG-OUTBLDG & FARM SITE LAND	26,374,260	287,500	1.0901	2.68%
F	AGRICULTURAL LAND	560,461,545	6,009,709	1.0723	56.12%
G	COMMERCIAL, INDUST., & MINERAL	86,937,764	1,063,298	1.2231	9.93%
H	RESIDENTIAL **	172,381,705	2,209,408	1.2817	20.63%
	HITCHCOCK COUNTY	\$949,694,553	\$10,709,609	1.1277	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$34,931,464	3.68%
B	PUBLIC SERVIC ENTITIES	26,733,246	2.81%
C	COMMERCIAL & INDUST. EQUIP.	13,923,770	1.47%
D	AGRIC. MACHINERY & EQUIP.	27,950,799	2.94%
E	AG-OUTBLDG & FARM SITE LAND	26,374,260	2.78%
F	AGRICULTURAL LAND	560,461,545	59.01%
G	COMMERCIAL, INDUST., & MINERAL	86,937,764	9.15%
H	RESIDENTIAL **	172,381,705	18.15%
	HITCHCOCK COUNTY	\$949,694,553	100.00%

** Residential includes ag-dwelling & farm home site land.

44 HITCHCOCK COUNTY

2025 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	75%



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	O'Neill, NE	Taxable Aglan	Acres:
County Population:	10,127	Irrigated	290,229.80
Residential & Recreational Records:	4,135	Dryland	45,655.86
Commercial, Indust., & Mineral Records:	955	Grassland	1,102,794.99
Agricultural Records:	7,605	Wasteland	46,958.43
Total Taxable Real Property Records:	12,695	Other	11,505.38
		Total Acres	1,497,144.46

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$4,114,619,863	\$1,036,864	0.0252	2.43%
B	MISCELLANEOUS DISTRICTS	5,344,340,324	160,695	0.0030	0.38%
C	FIRE DISTRICTS	3,837,585,029	624,731	0.0163	1.47%
D	EDUCATIONAL SERVICE UNITS	4,114,619,872	558,750	0.0136	1.31%
E	NATURAL RESOURCE DISTRICTS	4,114,619,877	1,090,542	0.0265	2.56%
F	COMMUNITY COLLEGE	4,114,619,872	822,926	0.0200	1.93%
G	COUNTY	4,114,619,872	11,749,628	0.2856	27.57%
H	CITY OR VILLAGE	459,788,200	2,006,336	0.4364	4.71%
I	SCHOOL DISTRICTS *	4,114,619,873	24,564,885	0.5970	57.64%
	HOLT COUNTY	\$4,114,619,872	\$42,615,355	1.0357	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$10,488,366	\$108,709	1.0365	0.26%
B	PUBLIC SERVIC ENTITIES	20,125,603	228,644	1.1361	0.54%
C	COMMERCIAL & INDUST. EQUIP.	72,218,446	856,095	1.1854	2.01%
D	AGRIC. MACHINERY & EQUIP.	114,519,085	1,146,619	1.0012	2.69%
E	AG-OUTBLDG & FARM SITE LAND	111,492,400	1,093,074	0.9804	2.56%
F	AGRICULTURAL LAND	3,100,543,319	30,494,255	0.9835	71.56%
G	COMMERCIAL, INDUST., & MINERAL	160,773,778	1,955,640	1.2164	4.59%
H	RESIDENTIAL **	524,458,875	6,732,321	1.2837	15.80%
	HOLT COUNTY	\$4,114,619,872	\$42,615,355	1.0357	100.00%

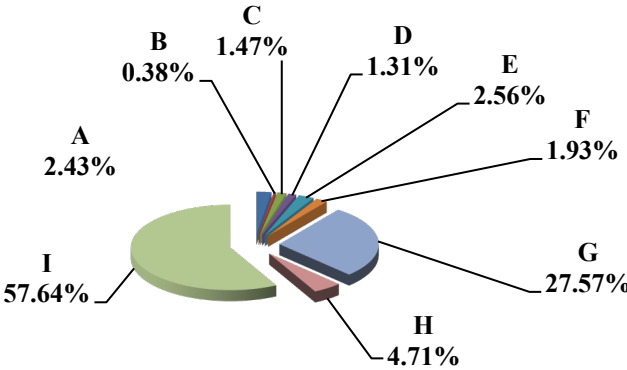
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$10,488,366	0.25%
B	PUBLIC SERVIC ENTITIES	20,125,603	0.49%
C	COMMERCIAL & INDUST. EQUIP.	72,218,446	1.76%
D	AGRIC. MACHINERY & EQUIP.	114,519,085	2.78%
E	AG-OUTBLDG & FARM SITE LAND	111,492,400	2.71%
F	AGRICULTURAL LAND	3,100,543,319	75.35%
G	COMMERCIAL, INDUST., & MINERAL	160,773,778	3.91%
H	RESIDENTIAL **	524,458,875	12.75%
	HOLT COUNTY	\$4,114,619,872	100.00%

** Residential includes ag-dwelling & farm home site land.

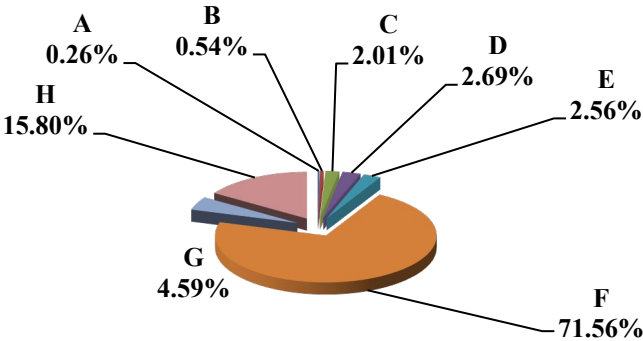
45 HOLT COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	94%
Agricultural:	69%
Ag Special Value:	--

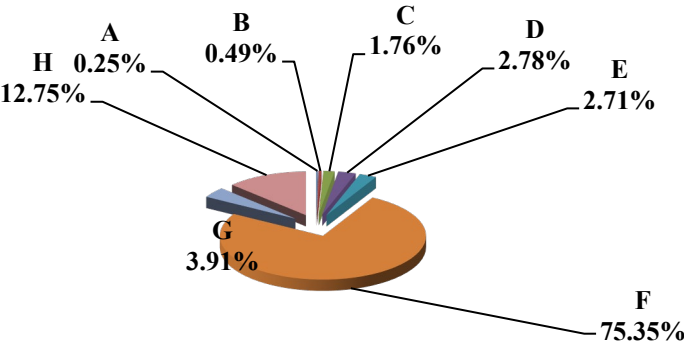
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Mullen, NE	Taxable Amland Acres:	
County Population:	711	Irrigated	4,204.12
Residential & Recreational Records:	435	Dryland	0.00
Commercial, Indust., & Mineral Records:	109	Grassland	440,742.92
Agricultural Records:	1,331	Wasteland	2,379.00
Total Taxable Real Property Records:	1,875	Other	35.00
		Total Acres	447,361.04

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,392,881,076	50,474	0.0036	1.49%
C	FIRE DISTRICTS	436,489,393	29,437	0.0067	0.87%
D	EDUCATIONAL SERVICE UNITS	464,293,692	69,644	0.0150	2.06%
E	NATURAL RESOURCE DISTRICTS	464,293,692	61,923	0.0133	1.83%
F	COMMUNITY COLLEGE	464,293,692	92,859	0.0200	2.74%
G	COUNTY	464,293,692	1,063,426	0.2290	31.39%
H	CITY OR VILLAGE	27,804,299	70,506	0.2536	2.08%
I	SCHOOL DISTRICTS *	464,293,692	1,949,680	0.4199	57.55%
	HOOKER COUNTY	\$464,293,692	\$3,387,950	0.7297	100.00%

* Includes Learning Community and all School Bonds

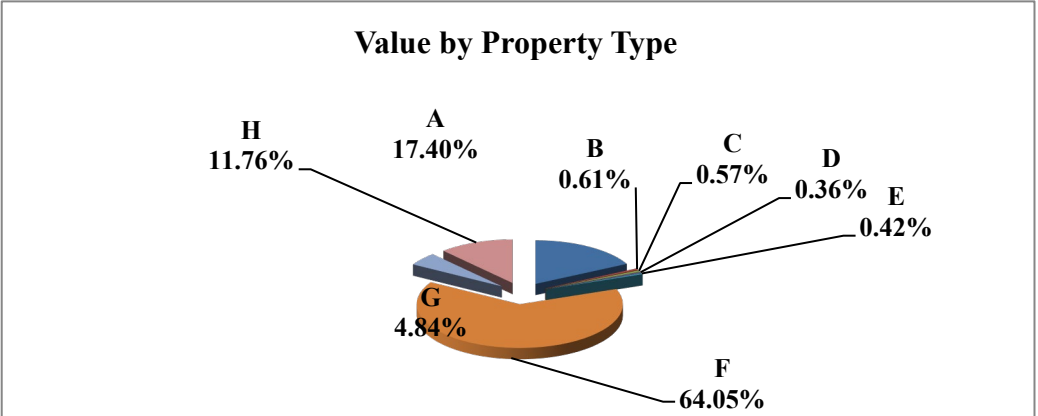
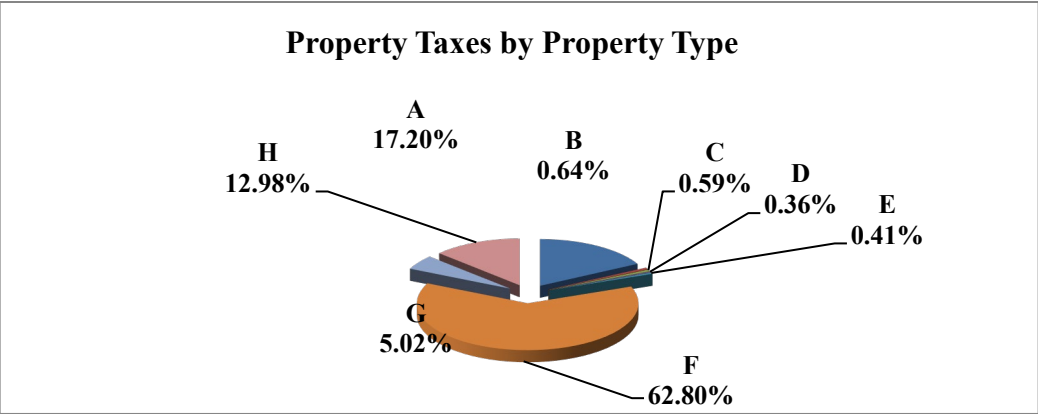
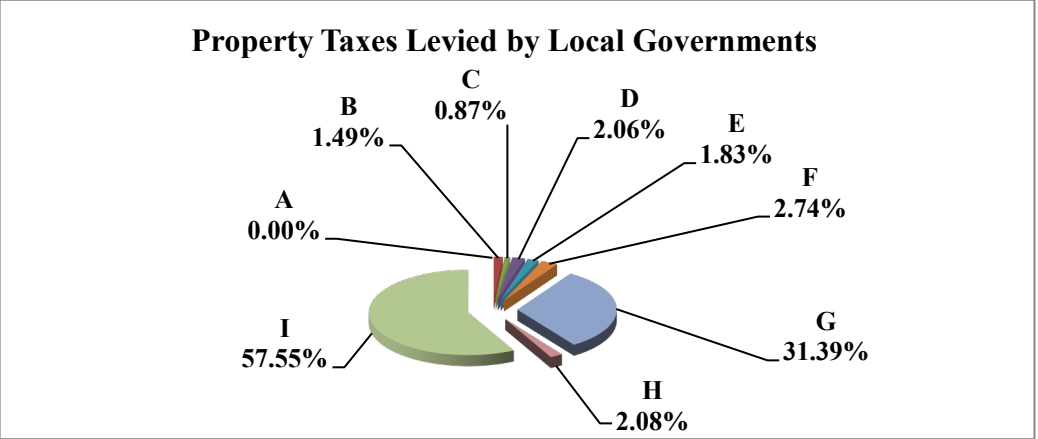
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$80,802,092	\$582,753	0.7212	17.20%
B	PUBLIC SERVIC ENTITIES	2,809,607	21,560	0.7674	0.64%
C	COMMERCIAL & INDUST. EQUIP.	2,638,269	20,075	0.7609	0.59%
D	AGRIC. MACHINERY & EQUIP.	1,681,075	12,100	0.7198	0.36%
E	AG-OUTBLDG & FARM SITE LAND	1,933,835	13,825	0.7149	0.41%
F	AGRICULTURAL LAND	297,382,413	2,127,677	0.7155	62.80%
G	COMMERCIAL, INDUST., &MINERAL	22,459,017	170,200	0.7578	5.02%
H	RESIDENTIAL **	54,587,384	439,760	0.8056	12.98%
	HOOKER COUNTY	\$464,293,692	\$3,387,950	0.7297	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$80,802,092	17.40%
B	PUBLIC SERVIC ENTITIES	2,809,607	0.61%
C	COMMERCIAL & INDUST. EQUIP.	2,638,269	0.57%
D	AGRIC. MACHINERY & EQUIP.	1,681,075	0.36%
E	AG-OUTBLDG & FARM SITE LAND	1,933,835	0.42%
F	AGRICULTURAL LAND	297,382,413	64.05%
G	COMMERCIAL, INDUST., &MINERAL	22,459,017	4.84%
H	RESIDENTIAL **	54,587,384	11.76%
	HOOKER COUNTY	\$464,293,692	100.00%

** Residential includes ag-dwelling & farm home site land.

46 HOOKER COUNTY

2025 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	St Paul, NE	Taxable Aground Acres:
County Population:	6,475	Irrigated141,659.31
Residential & Recreational Records:	3,345	Dryland33,120.00
Commercial, Indust., & Mineral Records:	384	Grassland156,892.97
Agricultural Records:	2,702	Wasteland2,076.54
Total Taxable Real Property Records:	6,431	Other392.84
		Total Acres334,141.66

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,577,258,705	282,651	0.0062	1.38%
C	FIRE DISTRICTS	1,569,752,361	471,231	0.0300	2.30%
D	EDUCATIONAL SERVICE UNITS	1,791,238,453	215,173	0.0120	1.05%
E	NATURAL RESOURCE DISTRICTS	1,791,238,453	438,021	0.0245	2.14%
F	COMMUNITY COLLEGE	1,791,238,453	358,249	0.0200	1.75%
G	COUNTY	1,791,238,453	2,550,602	0.1424	12.47%
H	CITY OR VILLAGE	247,597,072	1,161,974	0.4693	5.68%
I	SCHOOL DISTRICTS *	1,791,238,453	14,972,001	0.8358	73.21%
	HOWARD COUNTY	\$1,791,238,453	\$20,449,902	1.1417	100.00%

* Includes Learning Community and all School Bonds

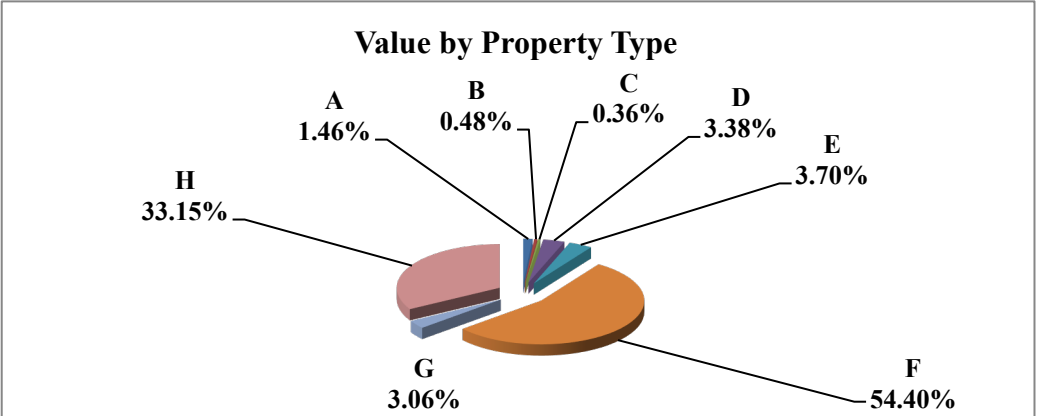
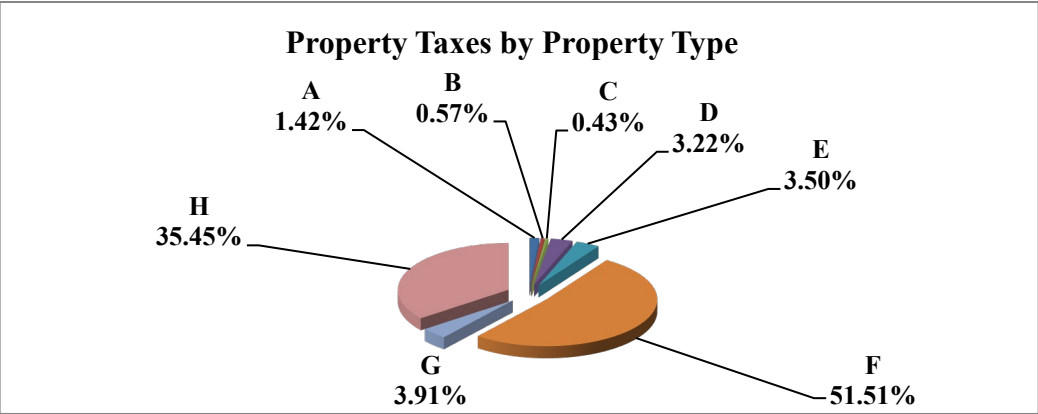
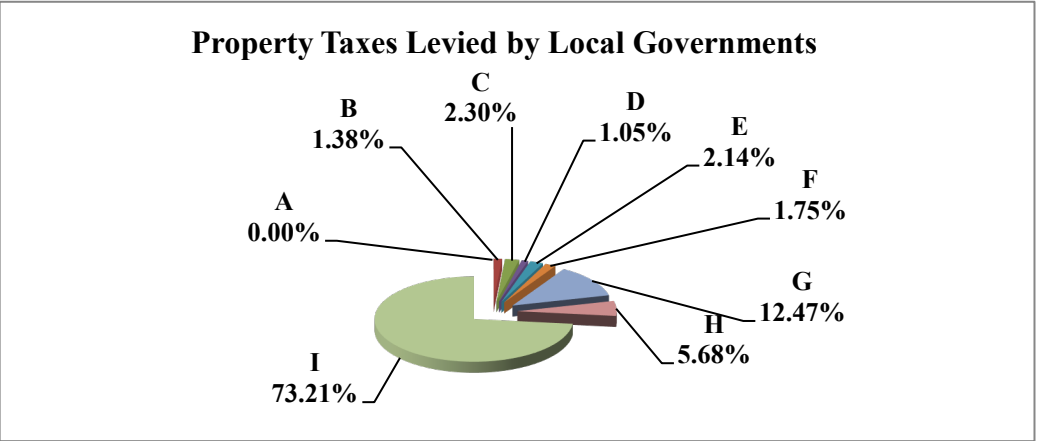
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$26,233,139	\$290,522	1.1075	1.42%
B	PUBLIC SERVIC ENTITIES	8,667,746	116,369	1.3426	0.57%
C	COMMERCIAL & INDUST. EQUIP.	6,422,429	88,867	1.3837	0.43%
D	AGRIC. MACHINERY & EQUIP.	60,608,870	657,854	1.0854	3.22%
E	AG-OUTBLDG & FARM SITE LAND	66,344,329	715,176	1.0780	3.50%
F	AGRICULTURAL LAND	974,356,971	10,532,805	1.0810	51.51%
G	COMMERCIAL, INDUST., & MINERAL	54,789,795	799,160	1.4586	3.91%
H	RESIDENTIAL **	593,815,174	7,249,149	1.2208	35.45%
	HOWARD COUNTY	\$1,791,238,453	\$20,449,902	1.1417	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$26,233,139	1.46%
B	PUBLIC SERVIC ENTITIES	8,667,746	0.48%
C	COMMERCIAL & INDUST. EQUIP.	6,422,429	0.36%
D	AGRIC. MACHINERY & EQUIP.	60,608,870	3.38%
E	AG-OUTBLDG & FARM SITE LAND	66,344,329	3.70%
F	AGRICULTURAL LAND	974,356,971	54.40%
G	COMMERCIAL, INDUST., & MINERAL	54,789,795	3.06%
H	RESIDENTIAL **	593,815,174	33.15%
	HOWARD COUNTY	\$1,791,238,453	100.00%

** Residential includes ag-dwelling & farm home site land.

47 HOWARD COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	94%
Agricultural:	74%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Fairbury, NE	Taxable Aground Acres:	
County Population:	7,240	Irrigated	103,317.29
Residential & Recreational Records:	4,324	Dryland	124,815.49
Commercial, Indust., & Mineral Records:	547	Grassland	107,683.43
Agricultural Records:	3,024	Wasteland	3,205.21
Total Taxable Real Property Records:	7,895	Other	22.00
		Total Acres	339,043.42

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,119,401,508	1,143,452	0.0278	3.60%
C	FIRE DISTRICTS	2,550,747,461	808,512	0.0317	2.55%
D	EDUCATIONAL SERVICE UNITS	2,592,741,353	388,912	0.0150	1.23%
E	NATURAL RESOURCE DISTRICTS	2,592,741,353	627,248	0.0242	1.98%
F	COMMUNITY COLLEGE	2,592,741,353	518,548	0.0200	1.63%
G	COUNTY	2,592,741,353	8,287,189	0.3196	26.10%
H	CITY OR VILLAGE	355,037,098	1,470,839	0.4143	4.63%
I	SCHOOL DISTRICTS *	2,592,741,354	18,501,035	0.7136	58.28%
	JEFFERSON COUNTY	\$2,592,741,353	\$31,745,736	1.2244	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$131,048,930	\$1,583,606	1.2084	4.99%
B	PUBLIC SERVIC ENTITIES	79,408,905	918,427	1.1566	2.89%
C	COMMERCIAL & INDUST. EQUIP.	64,176,532	881,627	1.3738	2.78%
D	AGRIC. MACHINERY & EQUIP.	65,590,682	749,574	1.1428	2.36%
E	AG-OUTBLDG & FARM SITE LAND	126,878,065	1,499,073	1.1815	4.72%
F	AGRICULTURAL LAND	1,541,019,055	17,717,815	1.1497	55.81%
G	COMMERCIAL, INDUST., & MINERAL	138,154,853	2,087,714	1.5111	6.58%
H	RESIDENTIAL **	446,464,331	6,307,900	1.4129	19.87%
	JEFFERSON COUNTY	\$2,592,741,353	\$31,745,736	1.2244	100.00%

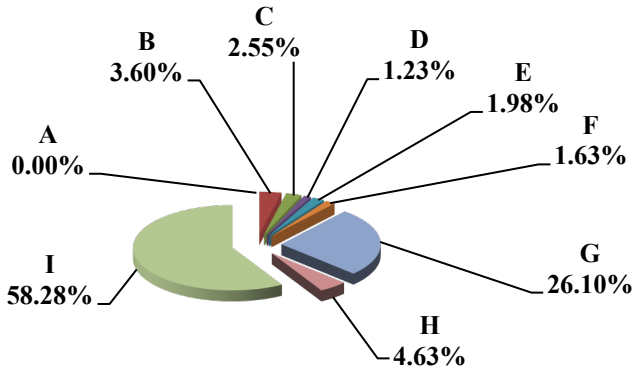
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$131,048,930	5.05%
B	PUBLIC SERVIC ENTITIES	79,408,905	3.06%
C	COMMERCIAL & INDUST. EQUIP.	64,176,532	2.48%
D	AGRIC. MACHINERY & EQUIP.	65,590,682	2.53%
E	AG-OUTBLDG & FARM SITE LAND	126,878,065	4.89%
F	AGRICULTURAL LAND	1,541,019,055	59.44%
G	COMMERCIAL, INDUST., & MINERAL	138,154,853	5.33%
H	RESIDENTIAL **	446,464,331	17.22%
	JEFFERSON COUNTY	\$2,592,741,353	100.00%

** Residential includes ag-dwelling & farm home site land.

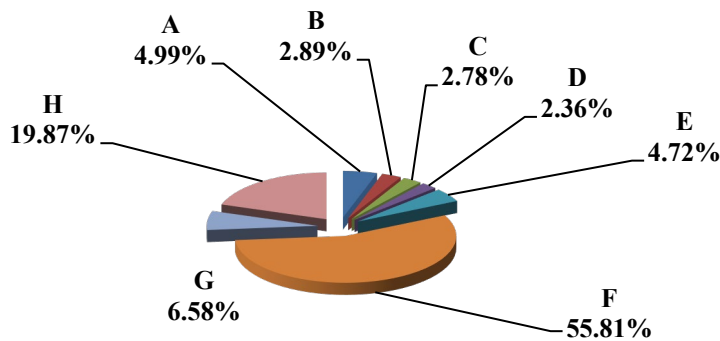
48 JEFFERSON COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

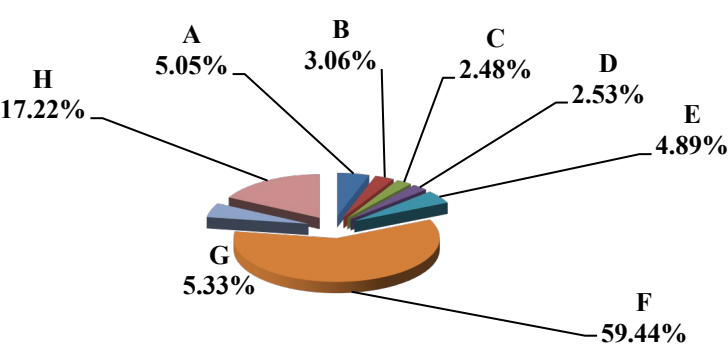
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Tecumseh, NE	Taxable Aglan	Acres:
County Population:	5,290	Irrigated	28,384.31
Residential & Recreational Records:	1,788	Dryland	107,333.01
Commercial, Indust., & Mineral Records:	304	Grassland	87,249.49
Agricultural Records:	2,333	Wasteland	935.28
Total Taxable Real Property Records:	4,425	Other	0.00
		Total Acres	223,902.09

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,406,595,392	92,006	0.0065	0.54%
C	FIRE DISTRICTS	1,406,595,396	377,188	0.0268	2.20%
D	EDUCATIONAL SERVICE UNITS	1,406,595,392	181,503	0.0129	1.06%
E	NATURAL RESOURCE DISTRICTS	1,406,595,392	421,796	0.0300	2.46%
F	COMMUNITY COLLEGE	1,406,595,392	281,320	0.0200	1.64%
G	COUNTY	1,406,595,392	3,807,837	0.2707	22.23%
H	CITY OR VILLAGE	168,014,181	735,432	0.4377	4.29%
I	SCHOOL DISTRICTS *	1,406,595,392	11,229,559	0.7984	65.57%
	JOHNSON COUNTY	\$1,406,595,392	\$17,126,640	1.2176	100.00%

* Includes Learning Community and all School Bonds

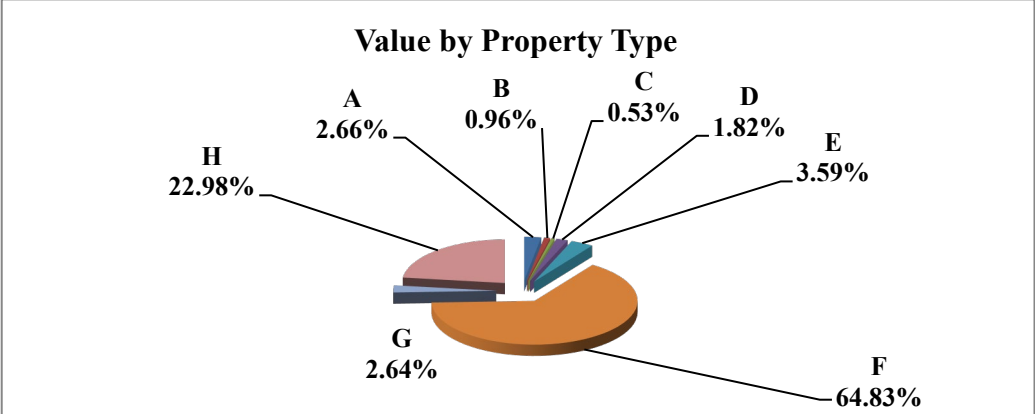
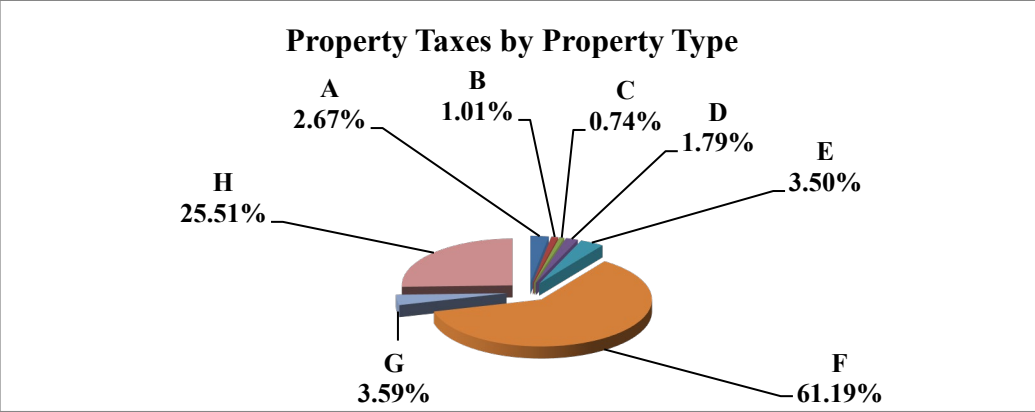
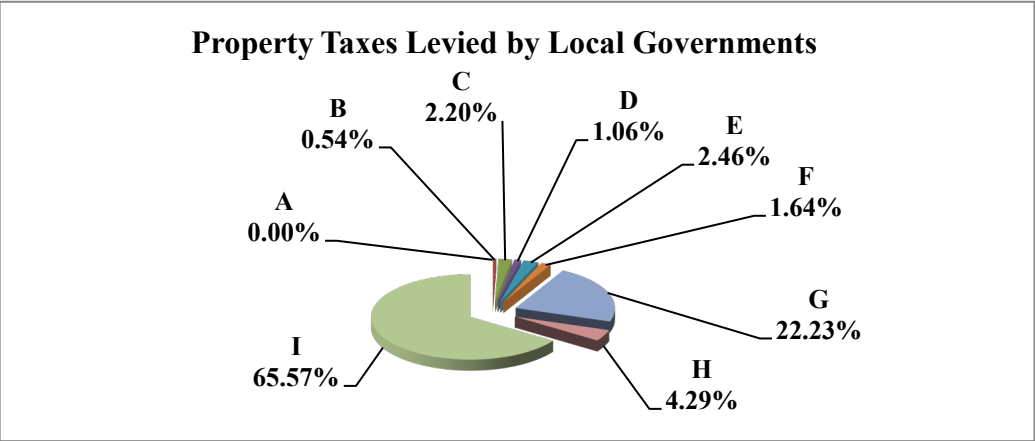
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$37,363,693	\$457,992	1.2258	2.67%
B	PUBLIC SERVIC ENTITIES	13,458,685	172,738	1.2835	1.01%
C	COMMERCIAL & INDUST. EQUIP.	7,402,756	125,887	1.7005	0.74%
D	AGRIC. MACHINERY & EQUIP.	25,644,193	307,321	1.1984	1.79%
E	AG-OUTBLDG & FARM SITE LAND	50,458,084	599,556	1.1882	3.50%
F	AGRICULTURAL LAND	911,925,905	10,480,222	1.1492	61.19%
G	COMMERCIAL, INDUST., & MINERAL	37,118,702	614,584	1.6557	3.59%
H	RESIDENTIAL **	323,223,374	4,368,340	1.3515	25.51%
	JOHNSON COUNTY	\$1,406,595,392	\$17,126,640	1.2176	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$37,363,693	2.66%
B	PUBLIC SERVIC ENTITIES	13,458,685	0.96%
C	COMMERCIAL & INDUST. EQUIP.	7,402,756	0.53%
D	AGRIC. MACHINERY & EQUIP.	25,644,193	1.82%
E	AG-OUTBLDG & FARM SITE LAND	50,458,084	3.59%
F	AGRICULTURAL LAND	911,925,905	64.83%
G	COMMERCIAL, INDUST., & MINERAL	37,118,702	2.64%
H	RESIDENTIAL **	323,223,374	22.98%
	JOHNSON COUNTY	\$1,406,595,392	100.00%

** Residential includes ag-dwelling & farm home site land.

49 JOHNSON COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Minden, NE	Taxable Amland Acres:
County Population:	6,688	Irrigated 228,463.75
Residential & Recreational Records:	3,315	Dryland 42,964.63
Commercial, Indust., & Mineral Records:	380	Grassland 34,771.68
Agricultural Records:	2,401	Wasteland 1,895.15
Total Taxable Real Property Records:	6,096	Other 1,686.18
		Total Acres 309,781.39

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,954,796,313	154,903	0.0052	0.52%
C	FIRE DISTRICTS	2,390,227,397	528,504	0.0221	1.79%
D	EDUCATIONAL SERVICE UNITS	2,672,511,855	319,410	0.0120	1.08%
E	NATURAL RESOURCE DISTRICTS	2,672,511,855	697,232	0.0261	2.36%
F	COMMUNITY COLLEGE	2,672,511,855	529,211	0.0198	1.79%
G	COUNTY	2,672,511,855	4,756,889	0.1780	16.08%
H	CITY OR VILLAGE	374,396,673	2,053,205	0.5484	6.94%
I	SCHOOL DISTRICTS *	2,672,511,855	20,549,112	0.7689	69.45%
	KEARNEY COUNTY	\$2,672,511,855	\$29,588,467	1.1071	100.00%

* Includes Learning Community and all School Bonds

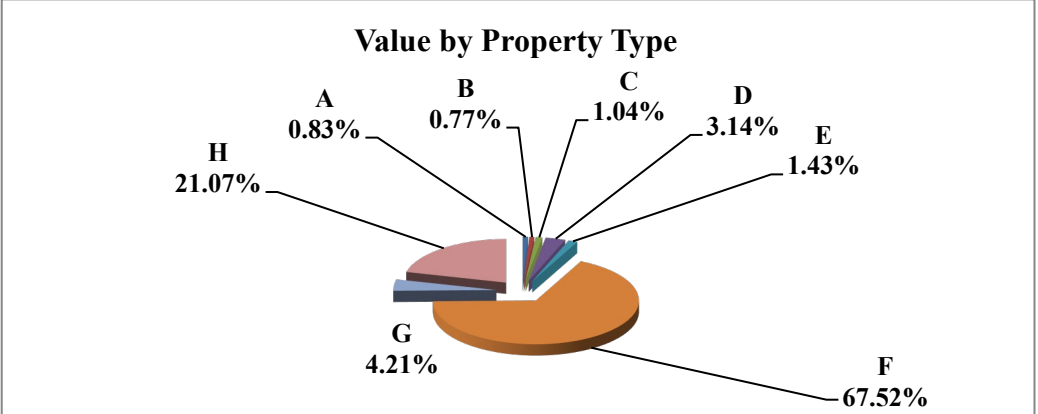
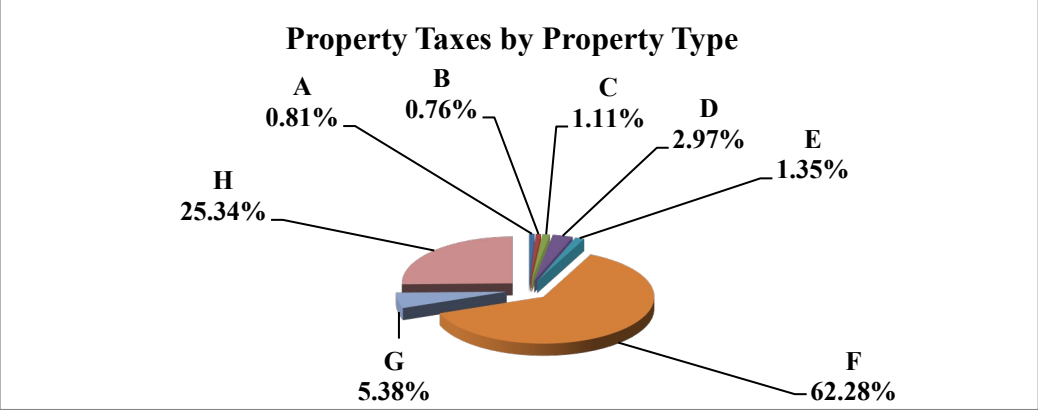
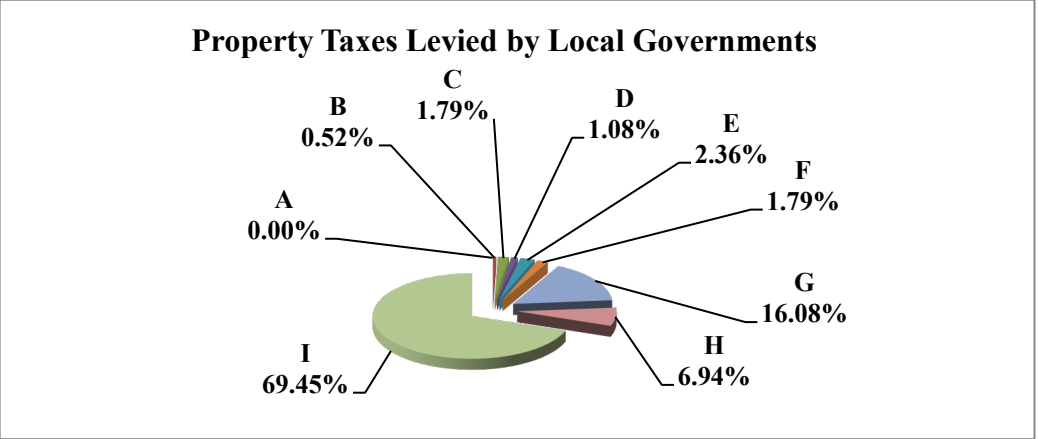
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$22,080,858	\$239,410	1.0842	0.81%
B	PUBLIC SERVIC ENTITIES	20,556,681	226,223	1.1005	0.76%
C	COMMERCIAL & INDUST. EQUIP.	27,769,398	328,589	1.1833	1.11%
D	AGRIC. MACHINERY & EQUIP.	83,814,443	879,033	1.0488	2.97%
E	AG-OUTBLDG & FARM SITE LAND	38,187,740	398,923	1.0446	1.35%
F	AGRICULTURAL LAND	1,804,524,130	18,427,021	1.0212	62.28%
G	COMMERCIAL, INDUST., & MINERAL	112,543,070	1,590,693	1.4134	5.38%
H	RESIDENTIAL **	563,035,535	7,498,574	1.3318	25.34%
	KEARNEY COUNTY	\$2,672,511,855	\$29,588,467	1.1071	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$22,080,858	0.83%
B	PUBLIC SERVIC ENTITIES	20,556,681	0.77%
C	COMMERCIAL & INDUST. EQUIP.	27,769,398	1.04%
D	AGRIC. MACHINERY & EQUIP.	83,814,443	3.14%
E	AG-OUTBLDG & FARM SITE LAND	38,187,740	1.43%
F	AGRICULTURAL LAND	1,804,524,130	67.52%
G	COMMERCIAL, INDUST., & MINERAL	112,543,070	4.21%
H	RESIDENTIAL **	563,035,535	21.07%
	KEARNEY COUNTY	\$2,672,511,855	100.00%

** Residential includes ag-dwelling & farm home site land.

50 KEARNEY COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Ogallala, NE	Taxable Aground Acres:
County Population:	8,335	Irrigated108,991.80
Residential & Recreational Records:	6,082	Dryland106,430.74
Commercial, Indust., & Mineral Records:	792	Grassland400,137.49
Agricultural Records:	2,540	Wasteland1,115.92
Total Taxable Real Property Records:	9,414	Other16,020.43
		Total Acres632,696.38

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,296,051,343	209,238	0.0049	0.74%
C	FIRE DISTRICTS	2,202,853,454	391,049	0.0178	1.39%
D	EDUCATIONAL SERVICE UNITS	2,726,927,495	409,125	0.0150	1.45%
E	NATURAL RESOURCE DISTRICTS	2,726,927,497	447,326	0.0164	1.58%
F	COMMUNITY COLLEGE	2,726,927,497	545,388	0.0200	1.93%
G	COUNTY	2,726,927,497	5,865,793	0.2151	20.78%
H	CITY OR VILLAGE	555,981,639	2,136,591	0.3843	7.57%
I	SCHOOL DISTRICTS *	2,726,927,498	18,225,641	0.6684	64.56%
	KEITH COUNTY	\$2,726,927,497	\$28,230,152	1.0352	100.00%

* Includes Learning Community and all School Bonds

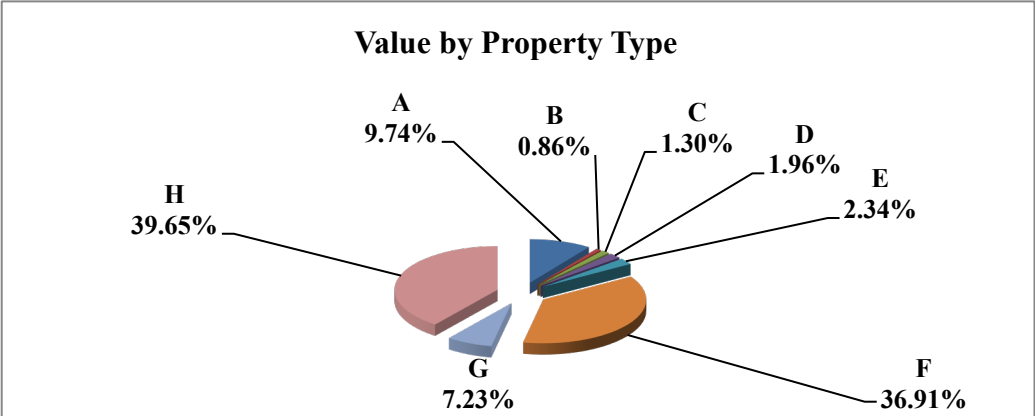
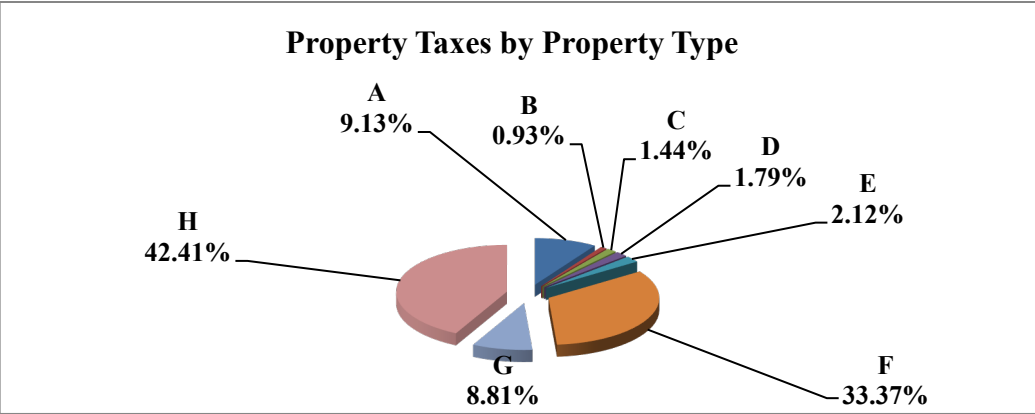
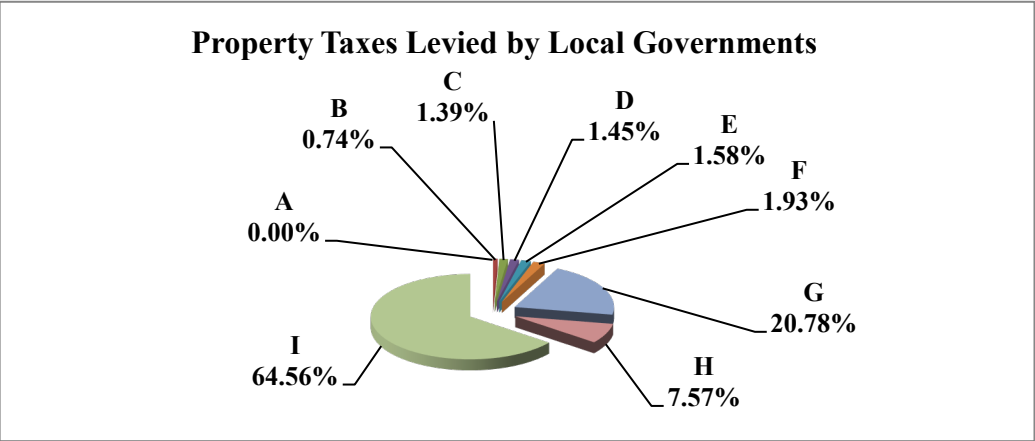
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$265,604,827	\$2,578,606	0.9708	9.13%
B	PUBLIC SERVIC ENTITIES	23,536,789	263,607	1.1200	0.93%
C	COMMERCIAL & INDUST. EQUIP.	35,448,481	405,917	1.1451	1.44%
D	AGRIC. MACHINERY & EQUIP.	53,418,400	504,002	0.9435	1.79%
E	AG-OUTBLDG & FARM SITE LAND	63,940,440	599,392	0.9374	2.12%
F	AGRICULTURAL LAND	1,006,558,245	9,421,536	0.9360	33.37%
G	COMMERCIAL, INDUST., & MINERAL	197,113,820	2,485,745	1.2611	8.81%
H	RESIDENTIAL **	1,081,306,495	11,971,347	1.1071	42.41%
	KEITH COUNTY	\$2,726,927,497	\$28,230,152	1.0352	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$265,604,827	9.74%
B	PUBLIC SERVIC ENTITIES	23,536,789	0.86%
C	COMMERCIAL & INDUST. EQUIP.	35,448,481	1.30%
D	AGRIC. MACHINERY & EQUIP.	53,418,400	1.96%
E	AG-OUTBLDG & FARM SITE LAND	63,940,440	2.34%
F	AGRICULTURAL LAND	1,006,558,245	36.91%
G	COMMERCIAL, INDUST., & MINERAL	197,113,820	7.23%
H	RESIDENTIAL **	1,081,306,495	39.65%
	KEITH COUNTY	\$2,726,927,497	100.00%

** Residential includes ag-dwelling & farm home site land.

51 KEITH COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	98%
Agricultural:	72%
Ag Special Value:	0%



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Springview, NE	Taxable Aglnd Acres:	
County Population:	769	Irrigated	28,890.45
Residential & Recreational Records:	436	Dryland	36,695.81
Commercial, Indust., & Mineral Records:	74	Grassland	413,095.90
Agricultural Records:	2,030	Wasteland	4,638.15
Total Taxable Real Property Records:	2,540	Other	0.00
		Total Acres	483,320.31

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	685,556,968	17,632	0.0026	0.38%
C	FIRE DISTRICTS	685,556,968	62,413	0.0091	1.35%
D	EDUCATIONAL SERVICE UNITS	685,556,968	102,834	0.0150	2.22%
E	NATURAL RESOURCE DISTRICTS	685,556,967	240,087	0.0350	5.19%
F	COMMUNITY COLLEGE	685,556,968	137,112	0.0200	2.97%
G	COUNTY	685,556,968	1,193,874	0.1741	25.82%
H	CITY OR VILLAGE	15,413,184	74,741	0.4849	1.62%
I	SCHOOL DISTRICTS *	685,556,968	2,795,552	0.4078	60.45%
	KEYA PAHA COUNTY	\$685,556,968	\$4,624,245	0.6745	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	581,965	4,423	0.7600	0.10%
C	COMMERCIAL & INDUST. EQUIP.	1,750,279	14,918	0.8523	0.32%
D	AGRIC. MACHINERY & EQUIP.	16,331,004	111,662	0.6837	2.41%
E	AG-OUTBLDG & FARM SITE LAND	16,597,275	110,526	0.6659	2.39%
F	AGRICULTURAL LAND	601,469,305	3,992,039	0.6637	86.33%
G	COMMERCIAL, INDUST., & MINERAL	3,389,545	33,166	0.9785	0.72%
H	RESIDENTIAL **	45,437,595	357,511	0.7868	7.73%
	KEYA PAHA COUNTY	\$685,556,968	\$4,624,245	0.6745	100.00%

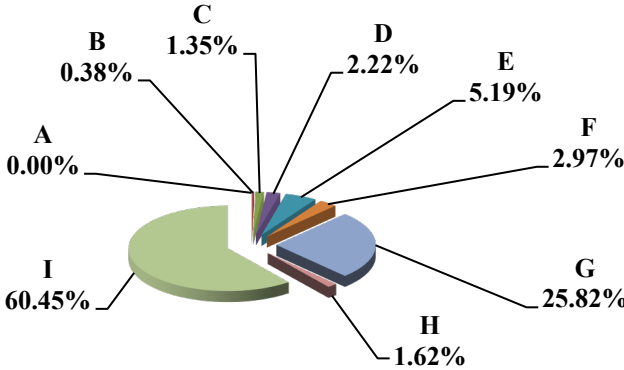
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	581,965	0.08%
C	COMMERCIAL & INDUST. EQUIP.	1,750,279	0.26%
D	AGRIC. MACHINERY & EQUIP.	16,331,004	2.38%
E	AG-OUTBLDG & FARM SITE LAND	16,597,275	2.42%
F	AGRICULTURAL LAND	601,469,305	87.73%
G	COMMERCIAL, INDUST., & MINERAL	3,389,545	0.49%
H	RESIDENTIAL **	45,437,595	6.63%
	KEYA PAHA COUNTY	\$685,556,968	100.00%

** Residential includes ag-dwelling & farm home site land.

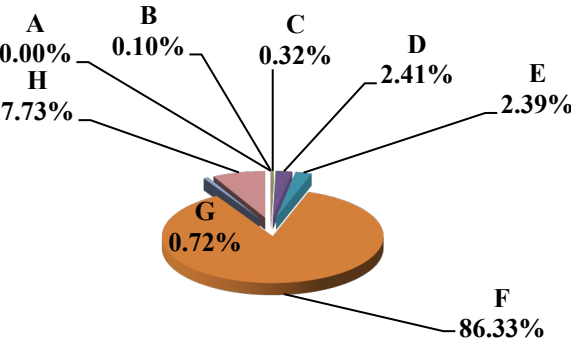
52 KEYA PAHA COUNTY

2025 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

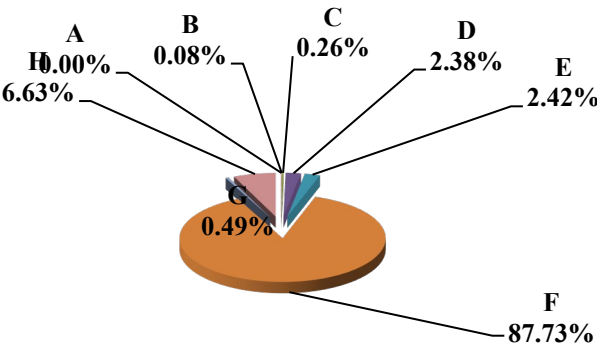
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Kimball, NE	Taxable Amland Acres:	
County Population:	3,434	Irrigated	39,733.35
Residential & Recreational Records:	2,196	Dryland	231,032.39
Commercial, Indust., & Mineral Records:	1,004	Grassland	316,469.87
Agricultural Records:	2,004	Wasteland	0.00
Total Taxable Real Property Records:	5,204	Other	0.00
		Total Acres	587,235.61

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,671,850,130	186,900	0.0070	1.21%
C	FIRE DISTRICTS	958,716,275	183,544	0.0191	1.18%
D	EDUCATIONAL SERVICE UNITS	1,157,970,423	182,046	0.0157	1.17%
E	NATURAL RESOURCE DISTRICTS	1,157,970,423	511,396	0.0442	3.30%
F	COMMUNITY COLLEGE	1,157,970,423	243,256	0.0210	1.57%
G	COUNTY	1,157,970,423	5,084,564	0.4391	32.80%
H	CITY OR VILLAGE	223,100,046	928,306	0.4161	5.99%
I	SCHOOL DISTRICTS *	1,157,970,427	8,179,869	0.7064	52.77%
	KIMBALL COUNTY	\$1,157,970,423	\$15,499,880	1.3385	100.00%

* Includes Learning Community and all School Bonds

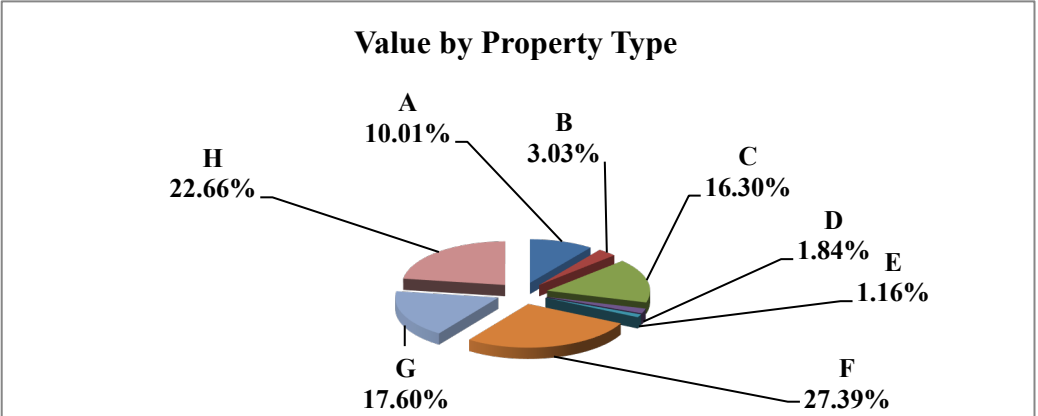
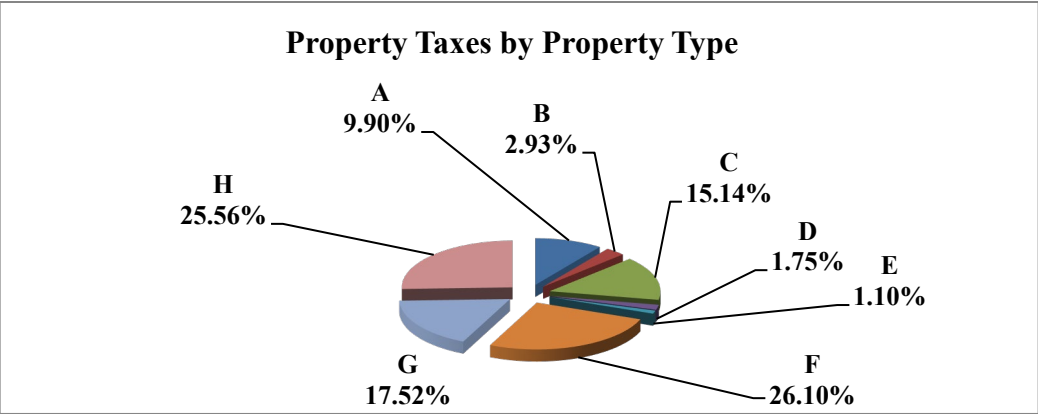
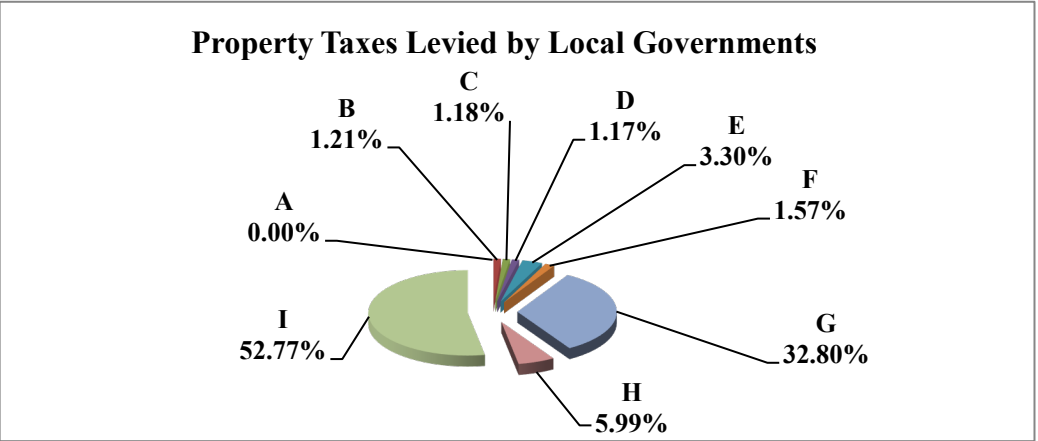
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$115,963,733	\$1,534,808	1.3235	9.90%
B	PUBLIC SERVIC ENTITIES	35,138,805	454,077	1.2922	2.93%
C	COMMERCIAL & INDUST. EQUIP.	188,759,011	2,346,909	1.2433	15.14%
D	AGRIC. MACHINERY & EQUIP.	21,280,244	271,138	1.2741	1.75%
E	AG-OUTBLDG & FARM SITE LAND	13,449,815	170,516	1.2678	1.10%
F	AGRICULTURAL LAND	317,126,820	4,044,729	1.2754	26.10%
G	COMMERCIAL, INDUST., & MINERAL	203,804,890	2,716,230	1.3328	17.52%
H	RESIDENTIAL **	262,447,105	3,961,472	1.5094	25.56%
	KIMBALL COUNTY	\$1,157,970,423	\$15,499,880	1.3385	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$115,963,733	10.01%
B	PUBLIC SERVIC ENTITIES	35,138,805	3.03%
C	COMMERCIAL & INDUST. EQUIP.	188,759,011	16.30%
D	AGRIC. MACHINERY & EQUIP.	21,280,244	1.84%
E	AG-OUTBLDG & FARM SITE LAND	13,449,815	1.16%
F	AGRICULTURAL LAND	317,126,820	27.39%
G	COMMERCIAL, INDUST., & MINERAL	203,804,890	17.60%
H	RESIDENTIAL **	262,447,105	22.66%
	KIMBALL COUNTY	\$1,157,970,423	100.00%

** Residential includes ag-dwelling & farm home site land.

53 KIMBALL COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Center, NE	Taxable Aground Acres:
County Population:	8,391	Irrigated 91,650.69
Residential & Recreational Records:	5,624	Dryland 202,800.84
Commercial, Indust., & Mineral Records:	642	Grassland 317,431.67
Agricultural Records:	5,492	Wasteland 12,717.09
Total Taxable Real Property Records:	11,758	Other 6,652.09
		Total Acres 631,252.38

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,150,100,993	\$1,715,447	0.0545	5.64%
B	MISCELLANEOUS DISTRICTS	3,304,148,317	345,435	0.0105	1.14%
C	FIRE DISTRICTS	3,002,963,696	1,059,435	0.0353	3.48%
D	EDUCATIONAL SERVICE UNITS	3,150,100,987	471,094	0.0150	1.55%
E	NATURAL RESOURCE DISTRICTS	3,150,100,989	933,037	0.0296	3.07%
F	COMMUNITY COLLEGE	3,150,100,987	630,025	0.0200	2.07%
G	COUNTY	3,150,100,987	4,162,689	0.1321	13.69%
H	CITY OR VILLAGE	258,593,950	1,361,793	0.5266	4.48%
I	SCHOOL DISTRICTS *	3,150,100,986	19,735,800	0.6265	64.89%
	KNOX COUNTY	\$3,150,100,987	\$30,414,753	0.9655	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	22,311,775	257,894	1.1559	0.85%
C	COMMERCIAL & INDUST. EQUIP.	19,194,470	206,159	1.0741	0.68%
D	AGRIC. MACHINERY & EQUIP.	83,352,917	758,092	0.9095	2.49%
E	AG-OUTBLDG & FARM SITE LAND	100,867,400	914,352	0.9065	3.01%
F	AGRICULTURAL LAND	2,179,553,135	19,918,853	0.9139	65.49%
G	COMMERCIAL, INDUST., & MINERAL	96,168,780	1,053,200	1.0952	3.46%
H	RESIDENTIAL **	648,652,510	7,306,203	1.1264	24.02%
	KNOX COUNTY	\$3,150,100,987	\$30,414,753	0.9655	100.00%

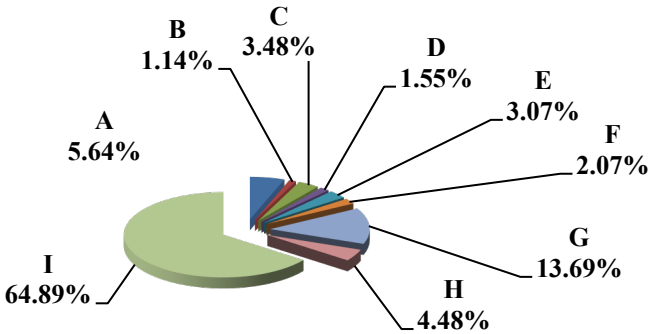
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	22,311,775	0.71%
C	COMMERCIAL & INDUST. EQUIP.	19,194,470	0.61%
D	AGRIC. MACHINERY & EQUIP.	83,352,917	2.65%
E	AG-OUTBLDG & FARM SITE LAND	100,867,400	3.20%
F	AGRICULTURAL LAND	2,179,553,135	69.19%
G	COMMERCIAL, INDUST., & MINERAL	96,168,780	3.05%
H	RESIDENTIAL **	648,652,510	20.59%
	KNOX COUNTY	\$3,150,100,987	100.00%

** Residential includes ag-dwelling & farm home site land.

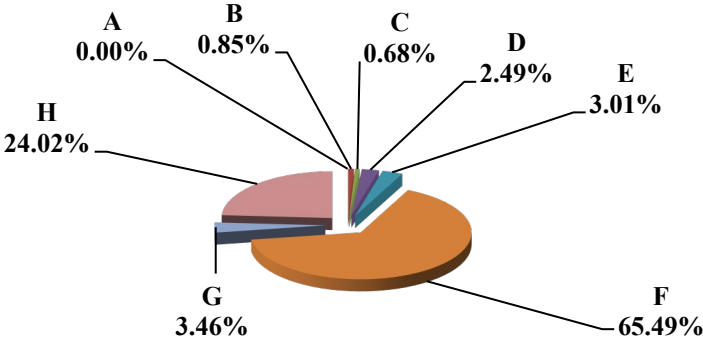
54 KNOX COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	93%
Agricultural:	72%
Ag Special Value:	--

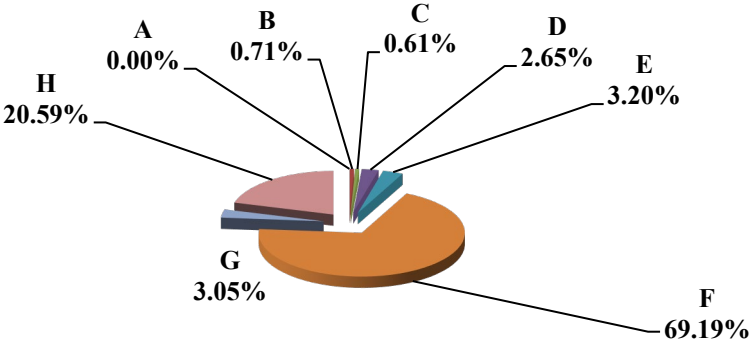
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Lincoln, NE	Taxable Aground Acres:
County Population:	322,608	Irrigated 22,321.83
Residential & Recreational Records:	103,747	Dryland 260,524.24
Commercial, Indust., & Mineral Records:	8,495	Grassland 81,325.29
Agricultural Records:	7,037	Wasteland 19,640.77
Total Taxable Real Property Records:	119,279	Other 0.00
		Total Acres 383,812.13

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	321,509,080,631	33,534,159	0.0104	4.46%
C	FIRE DISTRICTS	8,058,089,621	4,089,898	0.0508	0.54%
D	EDUCATIONAL SERVICE UNITS	47,158,053,863	7,094,730	0.0150	0.94%
E	NATURAL RESOURCE DISTRICTS	47,158,053,856	10,916,440	0.0231	1.45%
F	COMMUNITY COLLEGE	47,158,053,857	9,431,611	0.0200	1.25%
G	COUNTY	47,158,053,856	101,145,537	0.2145	13.44%
H	CITY OR VILLAGE	39,881,938,537	119,422,847	0.2994	15.87%
I	SCHOOL DISTRICTS *	47,158,053,861	466,759,395	0.9898	62.04%
	LANCASTER COUNTY	\$47,158,053,856	\$752,394,617	1.5955	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$275,767,740	\$4,158,487	1.5080	0.55%
B	PUBLIC SERVIC ENTITIES	563,450,322	9,010,309	1.5991	1.20%
C	COMMERCIAL & INDUST. EQUIP.	1,079,660,792	17,547,889	1.6253	2.33%
D	AGRIC. MACHINERY & EQUIP.	49,781,361	620,546	1.2465	0.08%
E	AG-OUTBLDG & FARM SITE LAND	107,849,944	1,342,673	1.2449	0.18%
F	AGRICULTURAL LAND	2,029,852,056	25,218,770	1.2424	3.35%
G	COMMERCIAL, INDUST., & MINERAL	10,871,050,274	179,997,817	1.6558	23.92%
H	RESIDENTIAL **	32,180,641,367	514,498,122	1.5988	68.38%
	LANCASTER COUNTY	\$47,158,053,856	\$752,394,617	1.5955	100.00%

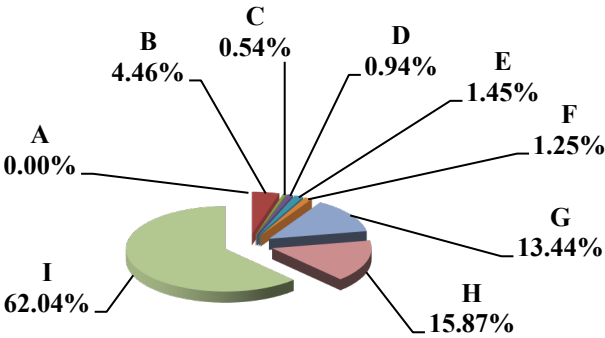
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$275,767,740	0.58%
B	PUBLIC SERVIC ENTITIES	563,450,322	1.19%
C	COMMERCIAL & INDUST. EQUIP.	1,079,660,792	2.29%
D	AGRIC. MACHINERY & EQUIP.	49,781,361	0.11%
E	AG-OUTBLDG & FARM SITE LAND	107,849,944	0.23%
F	AGRICULTURAL LAND	2,029,852,056	4.30%
G	COMMERCIAL, INDUST., & MINERAL	10,871,050,274	23.05%
H	RESIDENTIAL **	32,180,641,367	68.24%
	LANCASTER COUNTY	\$47,158,053,856	100.00%

** Residential includes ag-dwelling & farm home site land.

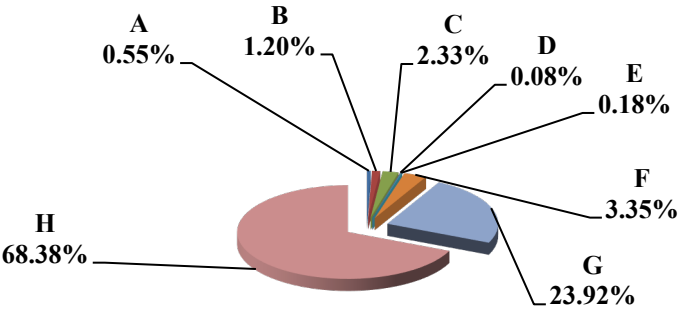
55 LANCASTER COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	95%
Agricultural:	75%
Ag Special Value:	75%

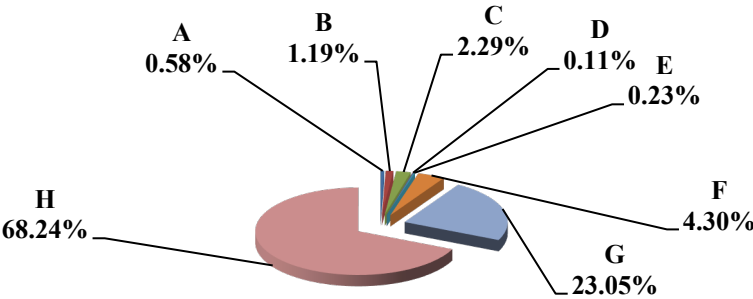
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	North Platte, NE	Taxable Aground Acres:
County Population:	34,676	Irrigated243,194.37
Residential & Recreational Records:	14,877	Dryland95,412.98
Commercial, Indust., & Mineral Records:	1,643	Grassland1,161,031.31
Agricultural Records:	6,223	Wasteland10,566.72
Total Taxable Real Property Records:	22,743	Other23,961.52
		Total Acres1,534,166.90

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,832,460,003	790,070	0.0080	0.82%
C	FIRE DISTRICTS	4,408,705,615	1,265,275	0.0287	1.31%
D	EDUCATIONAL SERVICE UNITS	6,634,736,500	986,325	0.0149	1.02%
E	NATURAL RESOURCE DISTRICTS	6,634,736,496	1,171,105	0.0177	1.22%
F	COMMUNITY COLLEGE	6,634,736,498	1,326,950	0.0200	1.38%
G	COUNTY	6,634,736,498	20,617,512	0.3108	21.41%
H	CITY OR VILLAGE	2,429,024,141	10,758,686	0.4429	11.17%
I	SCHOOL DISTRICTS *	6,634,736,512	59,376,654	0.8949	61.66%
	LINCOLN COUNTY	\$6,634,736,498	\$96,292,576	1.4513	100.00%

* Includes Learning Community and all School Bonds

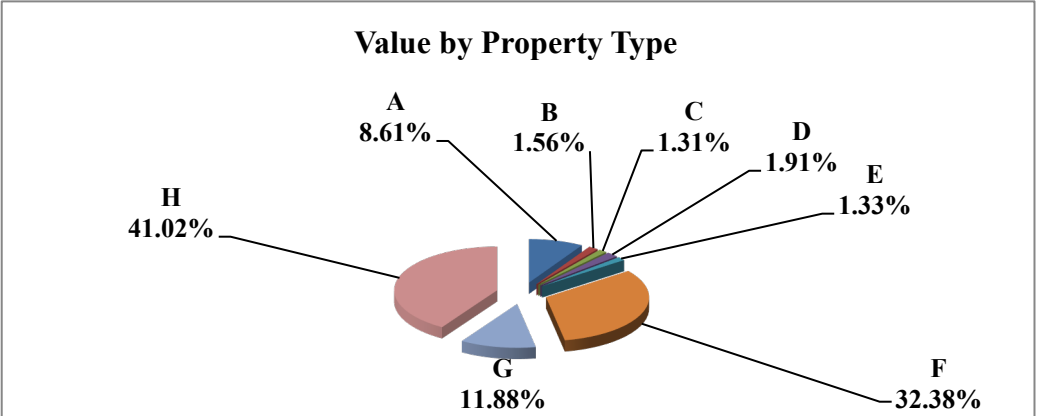
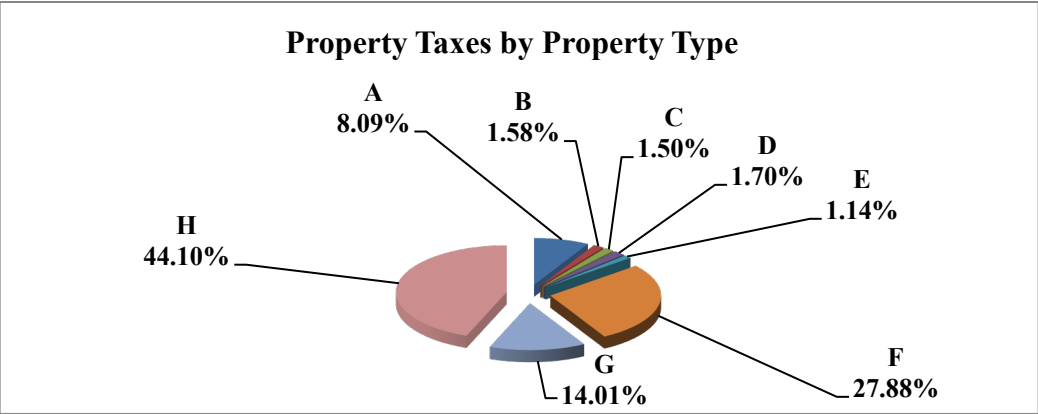
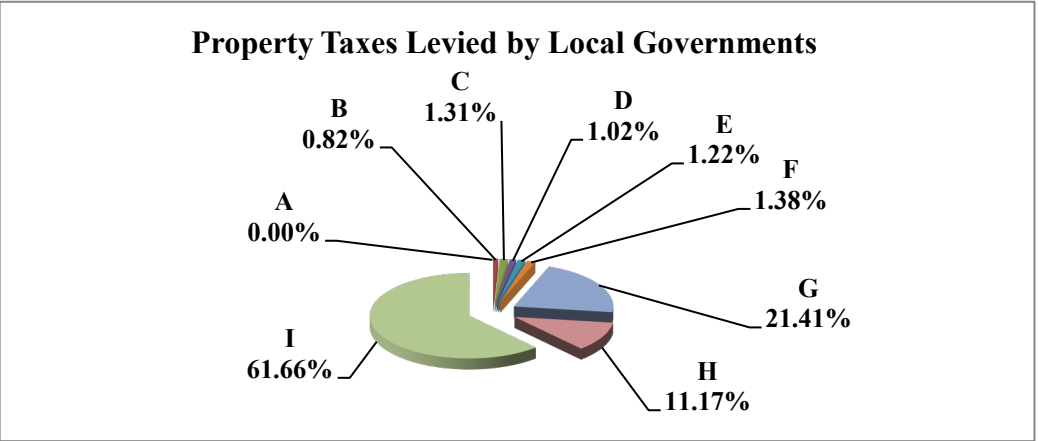
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$570,998,062	\$7,790,317	1.3643	8.09%
B	PUBLIC SERVIC ENTITIES	103,752,192	1,521,735	1.4667	1.58%
C	COMMERCIAL & INDUST. EQUIP.	86,780,036	1,443,433	1.6633	1.50%
D	AGRIC. MACHINERY & EQUIP.	126,701,098	1,641,334	1.2954	1.70%
E	AG-OUTBLDG & FARM SITE LAND	88,149,534	1,097,584	1.2451	1.14%
F	AGRICULTURAL LAND	2,148,273,020	26,843,972	1.2496	27.88%
G	COMMERCIAL, INDUST., & MINERAL	788,384,386	13,489,380	1.7110	14.01%
H	RESIDENTIAL **	2,721,698,170	42,464,819	1.5602	44.10%
	LINCOLN COUNTY	\$6,634,736,498	\$96,292,576	1.4513	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$570,998,062	8.61%
B	PUBLIC SERVIC ENTITIES	103,752,192	1.56%
C	COMMERCIAL & INDUST. EQUIP.	86,780,036	1.31%
D	AGRIC. MACHINERY & EQUIP.	126,701,098	1.91%
E	AG-OUTBLDG & FARM SITE LAND	88,149,534	1.33%
F	AGRICULTURAL LAND	2,148,273,020	32.38%
G	COMMERCIAL, INDUST., & MINERAL	788,384,386	11.88%
H	RESIDENTIAL **	2,721,698,170	41.02%
	LINCOLN COUNTY	\$6,634,736,498	100.00%

** Residential includes ag-dwelling & farm home site land.

56 LINCOLN COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	96%
Agricultural:	72%
Ag Special Value:	72%



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Stapleton, NE	Taxable Aground Acres:	
County Population:	716	Irrigated	34,196.13
Residential & Recreational Records:	316	Dryland	9,920.43
Commercial, Indust., & Mineral Records:	59	Grassland	315,270.68
Agricultural Records:	1,181	Wasteland	2,103.80
Total Taxable Real Property Records:	1,556	Other	140.84
		Total Acres	361,631.88

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	415,976,343	23,948	0.0058	0.53%
C	FIRE DISTRICTS	415,976,340	74,047	0.0178	1.65%
D	EDUCATIONAL SERVICE UNITS	415,976,341	59,480	0.0143	1.32%
E	NATURAL RESOURCE DISTRICTS	415,976,342	55,479	0.0133	1.24%
F	COMMUNITY COLLEGE	415,976,343	83,195	0.0200	1.85%
G	COUNTY	415,976,342	1,251,280	0.3008	27.87%
H	CITY OR VILLAGE	13,941,563	56,560	0.4057	1.26%
I	SCHOOL DISTRICTS *	415,976,341	2,885,214	0.6936	64.27%
	LOGAN COUNTY	\$415,976,342	\$4,489,204	1.0792	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	3,002,937	35,003	1.1656	0.78%
C	COMMERCIAL & INDUST. EQUIP.	1,441,647	15,865	1.1005	0.35%
D	AGRIC. MACHINERY & EQUIP.	12,457,219	133,160	1.0689	2.97%
E	AG-OUTBLDG & FARM SITE LAND	5,383,196	57,420	1.0667	1.28%
F	AGRICULTURAL LAND	355,699,612	3,788,363	1.0650	84.39%
G	COMMERCIAL, INDUST., & MINERAL	3,612,822	45,330	1.2547	1.01%
H	RESIDENTIAL **	34,378,909	414,062	1.2044	9.22%
	LOGAN COUNTY	\$415,976,342	\$4,489,204	1.0792	100.00%

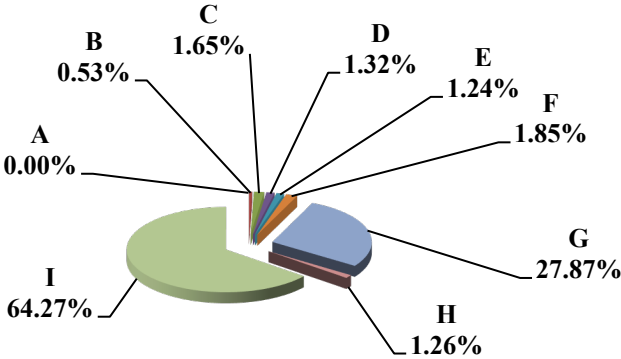
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	3,002,937	0.72%
C	COMMERCIAL & INDUST. EQUIP.	1,441,647	0.35%
D	AGRIC. MACHINERY & EQUIP.	12,457,219	2.99%
E	AG-OUTBLDG & FARM SITE LAND	5,383,196	1.29%
F	AGRICULTURAL LAND	355,699,612	85.51%
G	COMMERCIAL, INDUST., & MINERAL	3,612,822	0.87%
H	RESIDENTIAL **	34,378,909	8.26%
	LOGAN COUNTY	\$415,976,342	100.00%

** Residential includes ag-dwelling & farm home site land.

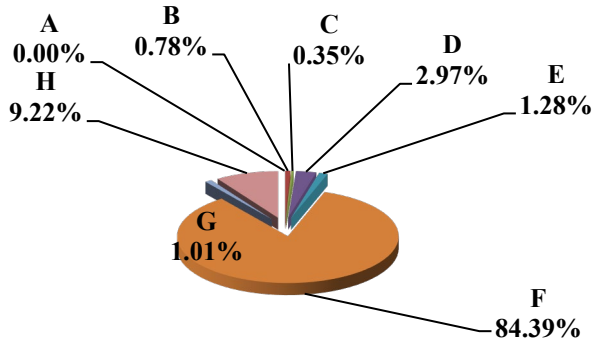
57 LOGAN COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

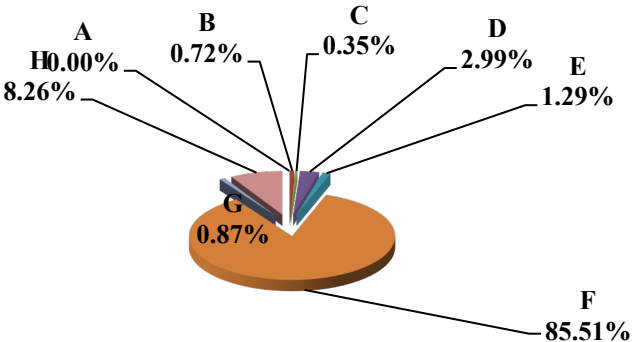
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Taylor, NE	Taxable Aground Acres:	
County Population:	607	Irrigated	15,427.33
Residential & Recreational Records:	620	Dryland	6,597.37
Commercial, Indust., & Mineral Records:	50	Grassland	321,827.04
Agricultural Records:	1,161	Wasteland	2,890.73
Total Taxable Real Property Records:	1,831	Other	1,369.16
		Total Acres	348,111.63

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	448,145,168	38,541	0.0086	1.04%
C	FIRE DISTRICTS	448,145,168	60,995	0.0136	1.64%
D	EDUCATIONAL SERVICE UNITS	448,145,168	53,329	0.0119	1.43%
E	NATURAL RESOURCE DISTRICTS	448,145,168	111,140	0.0248	2.99%
F	COMMUNITY COLLEGE	448,145,168	89,629	0.0200	2.41%
G	COUNTY	448,145,168	787,842	0.1758	21.17%
H	CITY OR VILLAGE	8,347,020	41,735	0.5000	1.12%
I	SCHOOL DISTRICTS *	448,145,168	2,538,324	0.5664	68.21%
	LOUP COUNTY	\$448,145,168	\$3,721,536	0.8304	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,088,898	18,606	0.8907	0.50%
C	COMMERCIAL & INDUST. EQUIP.	780,075	7,160	0.9178	0.19%
D	AGRIC. MACHINERY & EQUIP.	6,907,935	57,669	0.8348	1.55%
E	AG-OUTBLDG & FARM SITE LAND	9,493,530	77,836	0.8199	2.09%
F	AGRICULTURAL LAND	342,300,080	2,810,554	0.8211	75.52%
G	COMMERCIAL, INDUST., & MINERAL	3,895,990	35,476	0.9106	0.95%
H	RESIDENTIAL **	82,678,660	714,235	0.8639	19.19%
	LOUP COUNTY	\$448,145,168	\$3,721,536	0.8304	100.00%

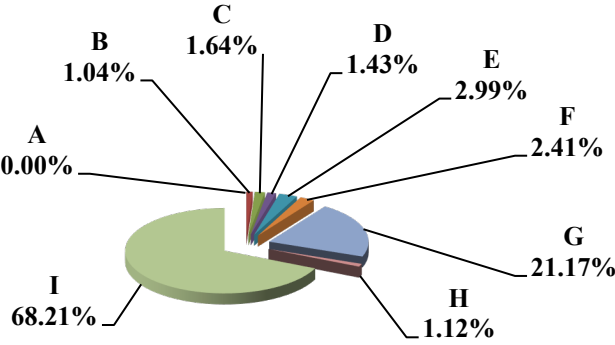
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,088,898	0.47%
C	COMMERCIAL & INDUST. EQUIP.	780,075	0.17%
D	AGRIC. MACHINERY & EQUIP.	6,907,935	1.54%
E	AG-OUTBLDG & FARM SITE LAND	9,493,530	2.12%
F	AGRICULTURAL LAND	342,300,080	76.38%
G	COMMERCIAL, INDUST., & MINERAL	3,895,990	0.87%
H	RESIDENTIAL **	82,678,660	18.45%
	LOUP COUNTY	\$448,145,168	100.00%

** Residential includes ag-dwelling & farm home site land.

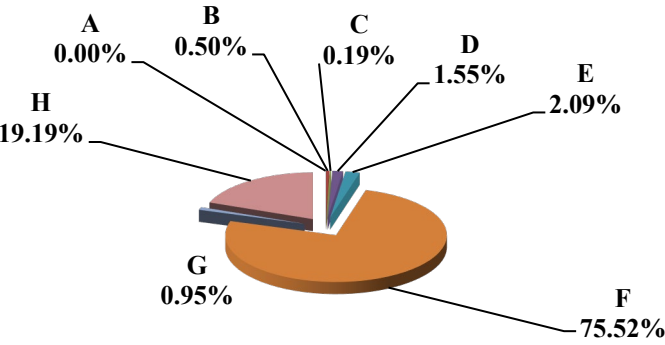
58 LOUP COUNTY

2025 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

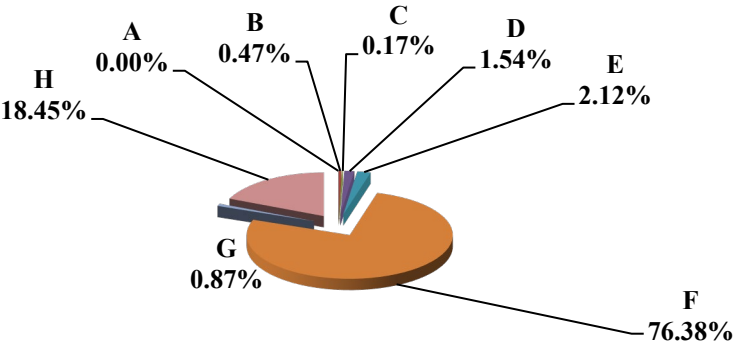
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Madison, NE	Taxable Aglnd Acres:	
County Population:	399	Irrigated	131,052.60
Residential & Recreational Records:	12,988	Dryland	138,636.90
Commercial, Indust., & Mineral Records:	1,980	Grassland	48,419.37
Agricultural Records:	3,538	Wasteland	4,392.42
Total Taxable Real Property Records:	18,506	Other	2,950.96
		Total Acres	325,452.25

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	18,584,255,385	1,611,282	0.0087	1.91%
C	FIRE DISTRICTS	3,289,055,997	960,059	0.0292	1.14%
D	EDUCATIONAL SERVICE UNITS	6,408,045,009	871,099	0.0136	1.03%
E	NATURAL RESOURCE DISTRICTS	6,408,045,009	1,086,283	0.0170	1.29%
F	COMMUNITY COLLEGE	6,408,045,009	1,281,611	0.0200	1.52%
G	COUNTY	6,408,045,009	19,707,497	0.3075	23.38%
H	CITY OR VILLAGE	3,118,989,012	8,428,724	0.2702	10.00%
I	SCHOOL DISTRICTS *	6,408,045,009	50,329,206	0.7854	59.72%
	MADISON COUNTY	\$6,408,045,009	\$84,275,761	1.3152	100.00%

* Includes Learning Community and all School Bonds

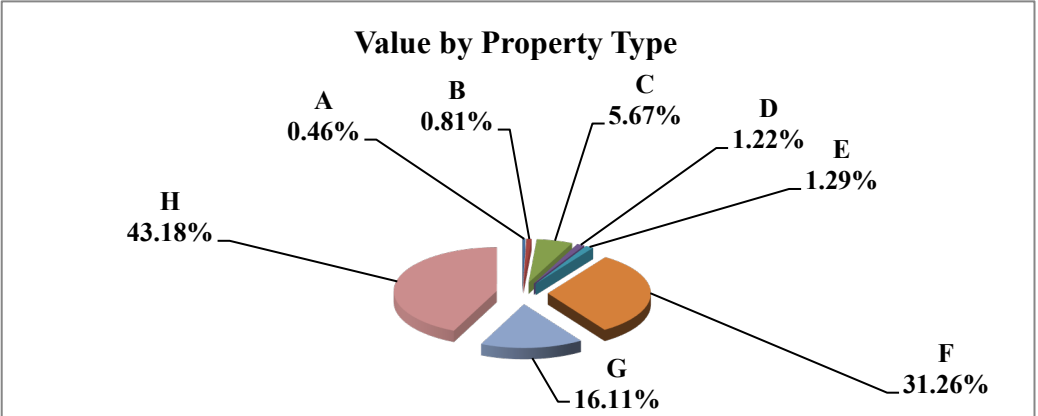
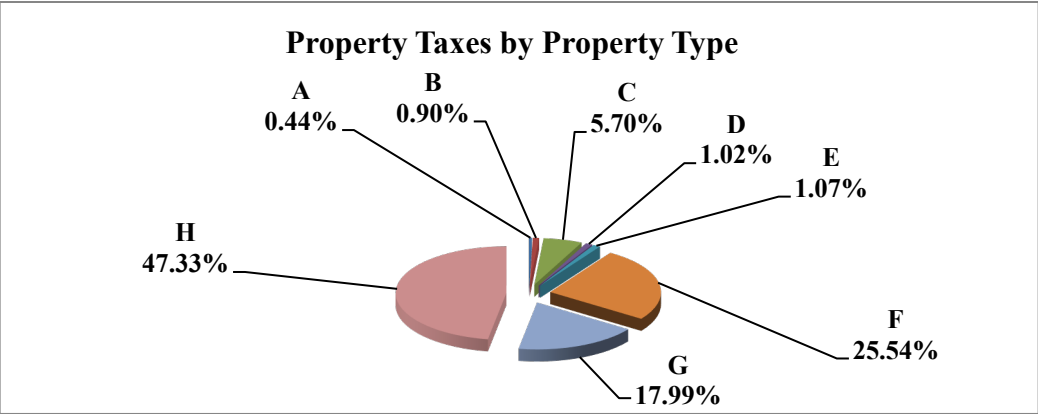
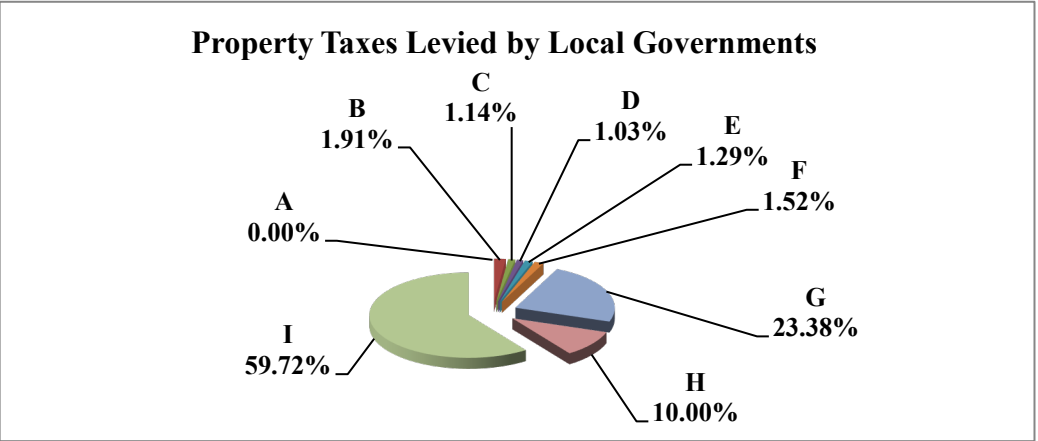
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$29,559,079	\$373,958	1.2651	0.44%
B	PUBLIC SERVIC ENTITIES	52,033,390	760,464	1.4615	0.90%
C	COMMERCIAL & INDUST. EQUIP.	363,533,940	4,803,163	1.3212	5.70%
D	AGRIC. MACHINERY & EQUIP.	78,117,779	859,644	1.1004	1.02%
E	AG-OUTBLDG & FARM SITE LAND	82,486,126	899,807	1.0909	1.07%
F	AGRICULTURAL LAND	2,002,859,625	21,527,075	1.0748	25.54%
G	COMMERCIAL, INDUST., & MINERAL	1,032,389,493	15,161,597	1.4686	17.99%
H	RESIDENTIAL **	2,767,065,577	39,890,053	1.4416	47.33%
	MADISON COUNTY	\$6,408,045,009	\$84,275,761	1.3152	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$29,559,079	0.46%
B	PUBLIC SERVIC ENTITIES	52,033,390	0.81%
C	COMMERCIAL & INDUST. EQUIP.	363,533,940	5.67%
D	AGRIC. MACHINERY & EQUIP.	78,117,779	1.22%
E	AG-OUTBLDG & FARM SITE LAND	82,486,126	1.29%
F	AGRICULTURAL LAND	2,002,859,625	31.26%
G	COMMERCIAL, INDUST., & MINERAL	1,032,389,493	16.11%
H	RESIDENTIAL **	2,767,065,577	43.18%
	MADISON COUNTY	\$6,408,045,009	100.00%

** Residential includes ag-dwelling & farm home site land.

59 MADISON COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	94%
Agricultural:	71%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Tryon, NE	Taxable Amland Acres:
County Population:	35,585	Irrigated15,119.81
Residential & Recreational Records:	129	Dryland1,823.37
Commercial, Indust., & Mineral Records:	17	Grassland528,521.87
Agricultural Records:	1,476	Wasteland4,176.13
Total Taxable Real Property Records:	1,622	Other534.02
		Total Acres550,175.20

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	419,772,296	24,482	0.0058	0.59%
D	EDUCATIONAL SERVICE UNITS	419,772,296	62,966	0.0150	1.51%
E	NATURAL RESOURCE DISTRICTS	419,772,296	64,432	0.0153	1.54%
F	COMMUNITY COLLEGE	419,772,296	83,955	0.0200	2.01%
G	COUNTY	419,772,296	1,008,270	0.2402	24.14%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	419,772,296	2,932,854	0.6987	70.22%
	MCPHERSON COUNTY	\$419,772,296	\$4,176,958	0.9951	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	3,324,405	33,044	0.9940	0.79%
C	COMMERCIAL & INDUST. EQUIP.	871,677	8,676	0.9954	0.21%
D	AGRIC. MACHINERY & EQUIP.	3,982,450	39,995	1.0043	0.96%
E	AG-OUTBLDG & FARM SITE LAND	4,354,102	43,387	0.9965	1.04%
F	AGRICULTURAL LAND	387,643,485	3,856,772	0.9949	92.33%
G	COMMERCIAL, INDUST., & MINERAL	632,112	6,312	0.9985	0.15%
H	RESIDENTIAL **	18,964,065	188,772	0.9954	4.52%
	MCPHERSON COUNTY	\$419,772,296	\$4,176,958	0.9951	100.00%

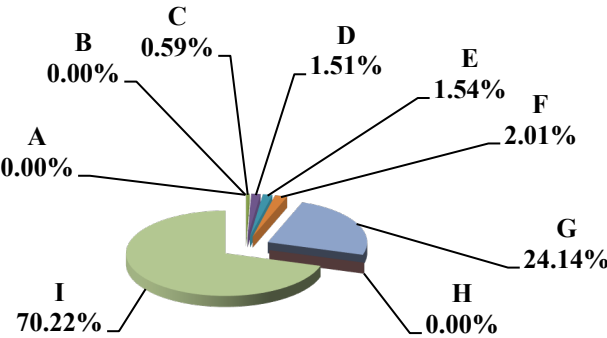
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	3,324,405	0.79%
C	COMMERCIAL & INDUST. EQUIP.	871,677	0.21%
D	AGRIC. MACHINERY & EQUIP.	3,982,450	0.95%
E	AG-OUTBLDG & FARM SITE LAND	4,354,102	1.04%
F	AGRICULTURAL LAND	387,643,485	92.35%
G	COMMERCIAL, INDUST., & MINERAL	632,112	0.15%
H	RESIDENTIAL **	18,964,065	4.52%
	MCPHERSON COUNTY	\$419,772,296	100.00%

** Residential includes ag-dwelling & farm home site land.

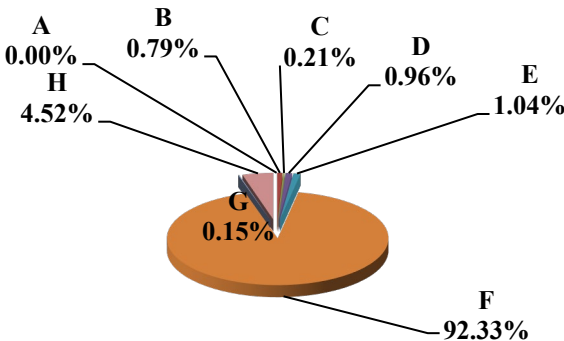
60 MCPHERSON COUNTY

2025 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

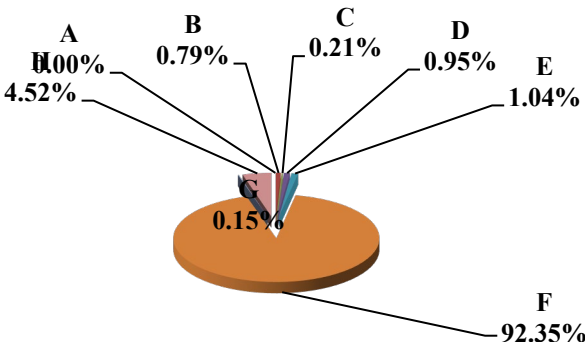
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Central City, NE	Taxable Aground Acres:
County Population:	7,668	Irrigated 188,063.41
Residential & Recreational Records:	3,965	Dryland 15,913.57
Commercial, Indust., & Mineral Records:	414	Grassland 68,420.29
Agricultural Records:	2,975	Wasteland 5,474.27
Total Taxable Real Property Records:	7,354	Other 14,424.44
		Total Acres 292,295.98

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,074,183,116	\$283,055	0.0136	1.06%
B	MISCELLANEOUS DISTRICTS	2,383,940,822	112,303	0.0047	0.42%
C	FIRE DISTRICTS	2,027,874,669	583,317	0.0288	2.18%
D	EDUCATIONAL SERVICE UNITS	2,382,814,033	347,833	0.0146	1.30%
E	NATURAL RESOURCE DISTRICTS	2,382,814,033	521,610	0.0219	1.95%
F	COMMUNITY COLLEGE	2,382,814,033	476,564	0.0200	1.78%
G	COUNTY	2,382,814,033	6,243,291	0.2620	23.36%
H	CITY OR VILLAGE	411,221,120	1,557,733	0.3788	5.83%
I	SCHOOL DISTRICTS *	2,382,814,033	16,604,631	0.6969	62.12%
	MERRICK COUNTY	\$2,382,814,033	\$26,730,337	1.1218	100.00%

* Includes Learning Community and all School Bonds

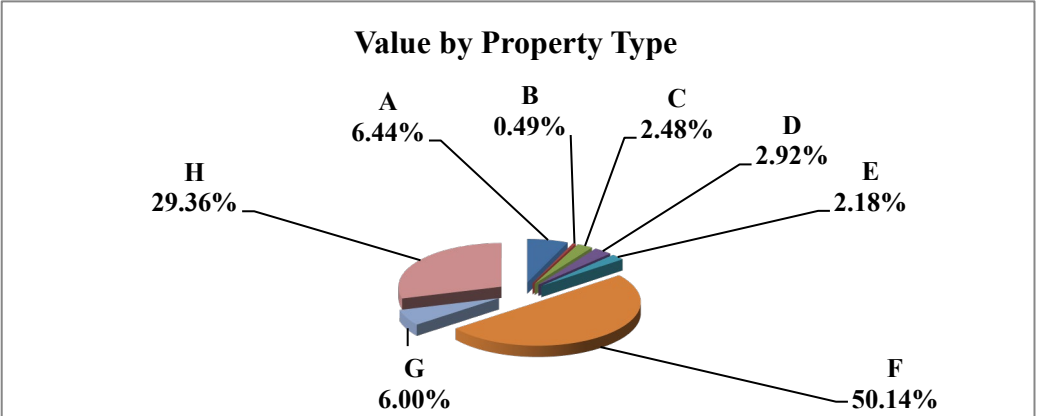
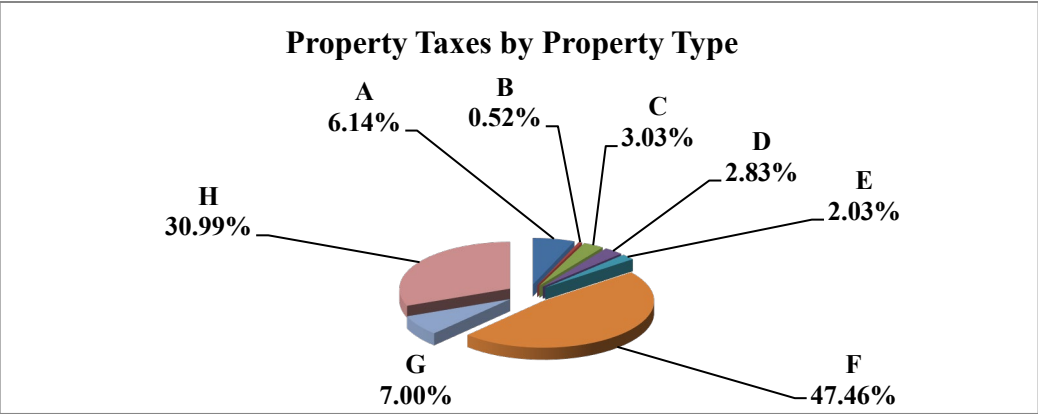
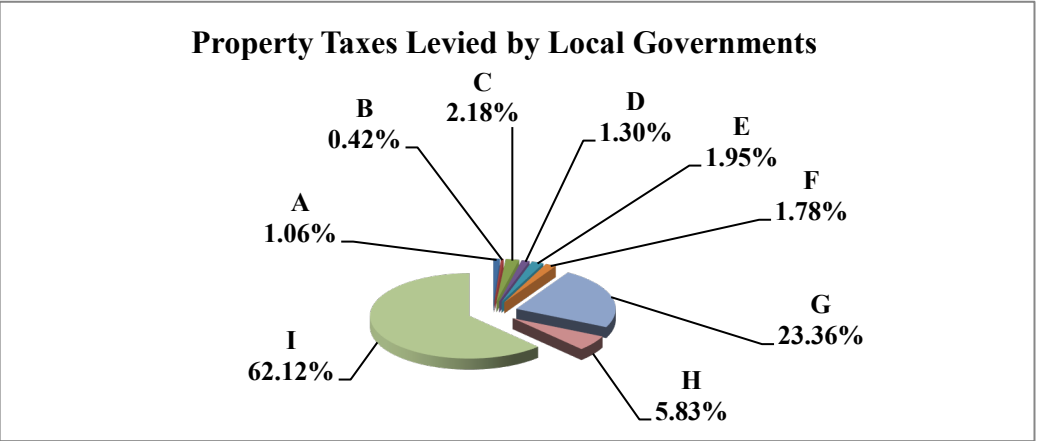
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$153,412,414	\$1,642,523	1.0707	6.14%
B	PUBLIC SERVIC ENTITIES	11,600,022	138,287	1.1921	0.52%
C	COMMERCIAL & INDUST. EQUIP.	59,176,150	810,844	1.3702	3.03%
D	AGRIC. MACHINERY & EQUIP.	69,481,908	756,234	1.0884	2.83%
E	AG-OUTBLDG & FARM SITE LAND	51,911,345	541,705	1.0435	2.03%
F	AGRICULTURAL LAND	1,194,861,505	12,685,018	1.0616	47.46%
G	COMMERCIAL, INDUST., & MINERAL	142,858,459	1,871,859	1.3103	7.00%
H	RESIDENTIAL **	699,512,230	8,283,866	1.1842	30.99%
	MERRICK COUNTY	\$2,382,814,033	\$26,730,337	1.1218	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$153,412,414	6.44%
B	PUBLIC SERVIC ENTITIES	11,600,022	0.49%
C	COMMERCIAL & INDUST. EQUIP.	59,176,150	2.48%
D	AGRIC. MACHINERY & EQUIP.	69,481,908	2.92%
E	AG-OUTBLDG & FARM SITE LAND	51,911,345	2.18%
F	AGRICULTURAL LAND	1,194,861,505	50.14%
G	COMMERCIAL, INDUST., & MINERAL	142,858,459	6.00%
H	RESIDENTIAL **	699,512,230	29.36%
	MERRICK COUNTY	\$2,382,814,033	100.00%

** Residential includes ag-dwelling & farm home site land.

61 MERRICK COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	98%
Agricultural:	73%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Bridgeport, NE	Taxable Aground Acres:
County Population:	4,555	Irrigated 125,973.19
Residential & Recreational Records:	2,497	Dryland 62,727.17
Commercial, Indust., & Mineral Records:	441	Grassland 669,524.17
Agricultural Records:	4,380	Wasteland 27,929.13
Total Taxable Real Property Records:	7,318	Other 7,837.32
		Total Acres 893,990.98

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,494,609,704	260,322	0.0174	1.25%
C	FIRE DISTRICTS	1,303,807,981	469,588	0.0360	2.26%
D	EDUCATIONAL SERVICE UNITS	1,494,609,704	234,968	0.0157	1.13%
E	NATURAL RESOURCE DISTRICTS	1,494,609,704	646,061	0.0432	3.11%
F	COMMUNITY COLLEGE	1,494,609,704	313,974	0.0210	1.51%
G	COUNTY	1,494,609,704	4,453,556	0.2980	21.44%
H	CITY OR VILLAGE	196,487,687	631,993	0.3216	3.04%
I	SCHOOL DISTRICTS *	1,494,609,704	13,759,817	0.9206	66.25%
	MORRILL COUNTY	\$1,494,609,704	\$20,770,279	1.3897	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$235,908,261	\$3,151,636	1.3360	15.17%
B	PUBLIC SERVIC ENTITIES	11,092,057	165,130	1.4887	0.80%
C	COMMERCIAL & INDUST. EQUIP.	23,341,320	317,273	1.3593	1.53%
D	AGRIC. MACHINERY & EQUIP.	60,322,877	829,180	1.3746	3.99%
E	AG-OUTBLDG & FARM SITE LAND	59,576,345	820,295	1.3769	3.95%
F	AGRICULTURAL LAND	762,810,660	10,195,760	1.3366	49.09%
G	COMMERCIAL, INDUST., & MINERAL	69,852,565	1,071,709	1.5342	5.16%
H	RESIDENTIAL **	271,705,619	4,219,297	1.5529	20.31%
	MORRILL COUNTY	\$1,494,609,704	\$20,770,279	1.3897	100.00%

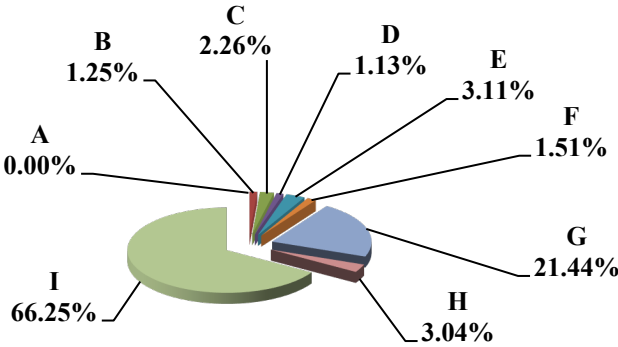
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$235,908,261	15.78%
B	PUBLIC SERVIC ENTITIES	11,092,057	0.74%
C	COMMERCIAL & INDUST. EQUIP.	23,341,320	1.56%
D	AGRIC. MACHINERY & EQUIP.	60,322,877	4.04%
E	AG-OUTBLDG & FARM SITE LAND	59,576,345	3.99%
F	AGRICULTURAL LAND	762,810,660	51.04%
G	COMMERCIAL, INDUST., & MINERAL	69,852,565	4.67%
H	RESIDENTIAL **	271,705,619	18.18%
	MORRILL COUNTY	\$1,494,609,704	100.00%

** Residential includes ag-dwelling & farm home site land.

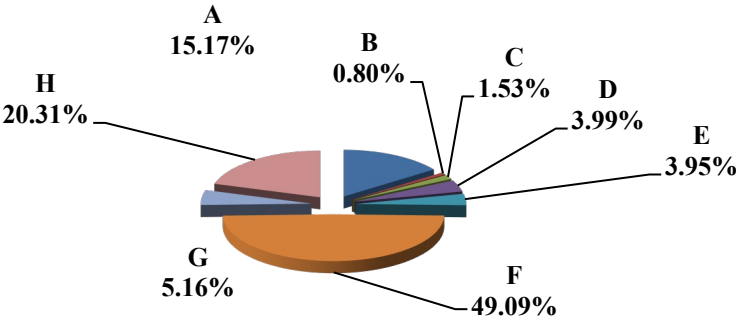
62 MORRILL COUNTY

2025 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	71%

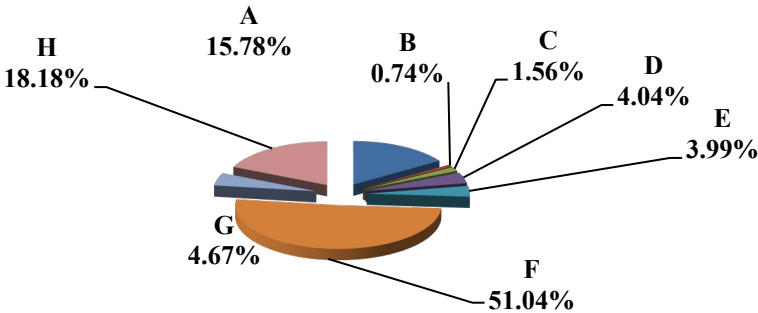
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Fullerton, NE	Taxable Agland Acres:
County Population:	3,380	Irrigated 78,764.13
Residential & Recreational Records:	1,787	Dryland 73,247.55
Commercial, Indust., & Mineral Records:	220	Grassland 106,722.74
Agricultural Records:	2,412	Wasteland 6,031.20
Total Taxable Real Property Records:	4,419	Other 1,066.51
		Total Acres 265,832.13

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,223,587,424	\$211,922	0.0173	1.36%
B	MISCELLANEOUS DISTRICTS	1,495,050,398	88,978	0.0060	0.57%
C	FIRE DISTRICTS	1,223,587,424	391,131	0.0320	2.50%
D	EDUCATIONAL SERVICE UNITS	1,384,256,101	204,676	0.0148	1.31%
E	NATURAL RESOURCE DISTRICTS	1,384,256,101	340,216	0.0246	2.18%
F	COMMUNITY COLLEGE	1,384,256,101	276,852	0.0200	1.77%
G	COUNTY	1,384,256,101	3,549,874	0.2564	22.72%
H	CITY OR VILLAGE	160,668,677	819,192	0.5099	5.24%
I	SCHOOL DISTRICTS *	1,384,256,101	9,740,267	0.7036	62.35%
	NANCE COUNTY	\$1,384,256,101	\$15,623,109	1.1286	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$30,393,917	\$347,624	1.1437	2.23%
B	PUBLIC SERVIC ENTITIES	3,830,004	47,289	1.2347	0.30%
C	COMMERCIAL & INDUST. EQUIP.	7,167,327	98,536	1.3748	0.63%
D	AGRIC. MACHINERY & EQUIP.	47,273,538	529,158	1.1194	3.39%
E	AG-OUTBLDG & FARM SITE LAND	44,632,530	481,035	1.0778	3.08%
F	AGRICULTURAL LAND	998,103,065	10,654,985	1.0675	68.20%
G	COMMERCIAL, INDUST., & MINERAL	32,481,970	440,680	1.3567	2.82%
H	RESIDENTIAL **	220,373,750	3,023,802	1.3721	19.35%
	NANCE COUNTY	\$1,384,256,101	\$15,623,109	1.1286	100.00%

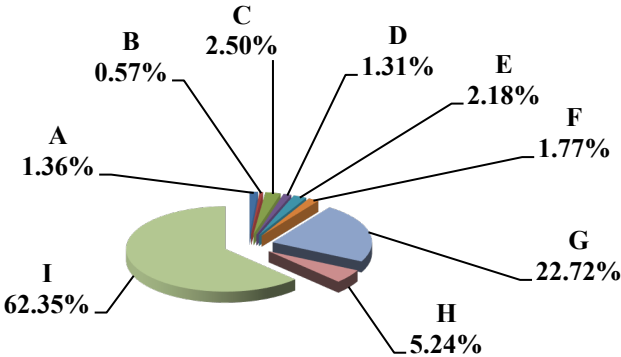
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$30,393,917	2.20%
B	PUBLIC SERVIC ENTITIES	3,830,004	0.28%
C	COMMERCIAL & INDUST. EQUIP.	7,167,327	0.52%
D	AGRIC. MACHINERY & EQUIP.	47,273,538	3.42%
E	AG-OUTBLDG & FARM SITE LAND	44,632,530	3.22%
F	AGRICULTURAL LAND	998,103,065	72.10%
G	COMMERCIAL, INDUST., & MINERAL	32,481,970	2.35%
H	RESIDENTIAL **	220,373,750	15.92%
	NANCE COUNTY	\$1,384,256,101	100.00%

** Residential includes ag-dwelling & farm home site land.

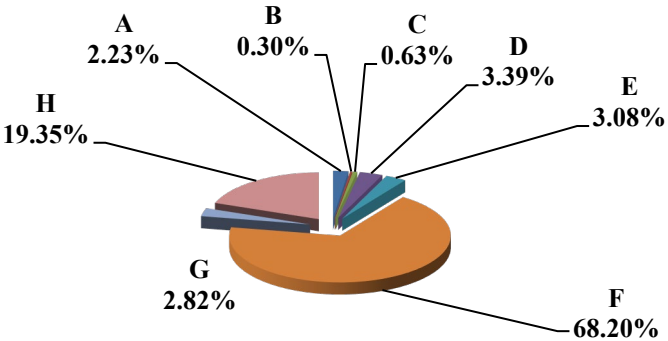
63 NANCE COUNTY

2025 Levels of Value	
Residential:	92%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

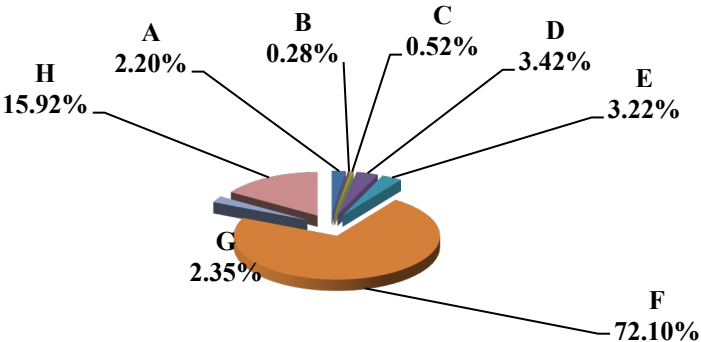
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Auburn, NE	Taxable Aground Acres:	
County Population:	7,074	Irrigated	12,930.42
Residential & Recreational Records:	3,112	Dryland	169,235.11
Commercial, Indust., & Mineral Records:	467	Grassland	49,270.16
Agricultural Records:	2,675	Wasteland	4,301.44
Total Taxable Real Property Records:	6,254	Other	0.00
		Total Acres	235,737.13

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,722,738,200	81,365	0.0047	0.38%
C	FIRE DISTRICTS	1,466,685,275	488,644	0.0333	2.30%
D	EDUCATIONAL SERVICE UNITS	1,722,738,200	221,320	0.0128	1.04%
E	NATURAL RESOURCE DISTRICTS	1,722,738,200	516,597	0.0300	2.43%
F	COMMUNITY COLLEGE	1,722,738,200	344,548	0.0200	1.62%
G	COUNTY	1,722,738,201	4,801,341	0.2787	22.60%
H	CITY OR VILLAGE	261,205,963	1,076,683	0.4122	5.07%
I	SCHOOL DISTRICTS *	1,722,738,204	13,718,376	0.7963	64.56%
	NEMAHA COUNTY	\$1,722,738,201	\$21,248,874	1.2334	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$21,964,405	\$294,553	1.3410	1.39%
B	PUBLIC SERVIC ENTITIES	19,917,156	265,834	1.3347	1.25%
C	COMMERCIAL & INDUST. EQUIP.	15,322,016	226,531	1.4785	1.07%
D	AGRIC. MACHINERY & EQUIP.	44,475,850	496,282	1.1158	2.34%
E	AG-OUTBLDG & FARM SITE LAND	42,513,077	474,798	1.1168	2.23%
F	AGRICULTURAL LAND	1,123,955,413	12,883,301	1.1462	60.63%
G	COMMERCIAL, INDUST., & MINERAL	42,450,100	691,216	1.6283	3.25%
H	RESIDENTIAL **	412,140,184	5,916,360	1.4355	27.84%
	NEMAHA COUNTY	\$1,722,738,201	\$21,248,874	1.2334	100.00%

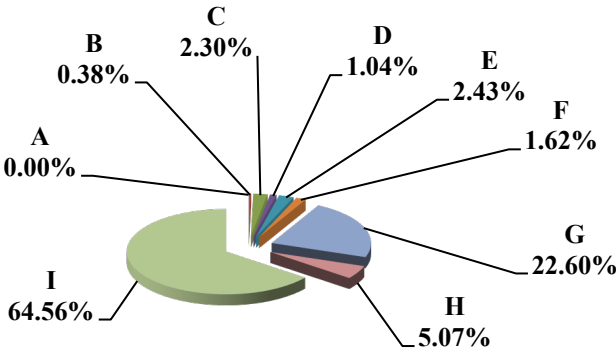
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$21,964,405	1.27%
B	PUBLIC SERVIC ENTITIES	19,917,156	1.16%
C	COMMERCIAL & INDUST. EQUIP.	15,322,016	0.89%
D	AGRIC. MACHINERY & EQUIP.	44,475,850	2.58%
E	AG-OUTBLDG & FARM SITE LAND	42,513,077	2.47%
F	AGRICULTURAL LAND	1,123,955,413	65.24%
G	COMMERCIAL, INDUST., & MINERAL	42,450,100	2.46%
H	RESIDENTIAL **	412,140,184	23.92%
	NEMAHA COUNTY	\$1,722,738,201	100.00%

** Residential includes ag-dwelling & farm home site land.

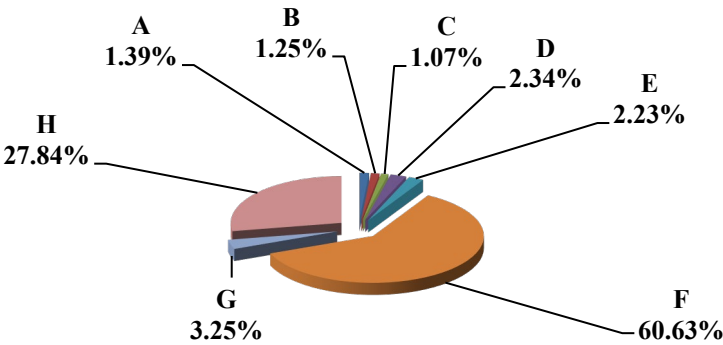
64 NEMAHA COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

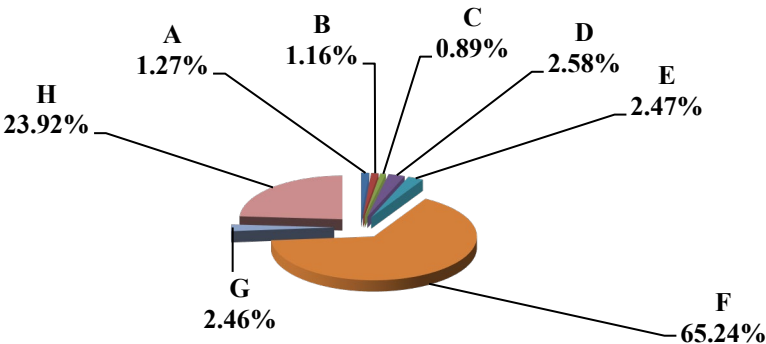
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Nelson, NE	Taxable Amland Acres:
County Population:	4,095	Irrigated 73,555.86
Residential & Recreational Records:	2,109	Dryland 158,792.03
Commercial, Indust., & Mineral Records:	370	Grassland 115,266.45
Agricultural Records:	3,168	Wasteland 727.59
Total Taxable Real Property Records:	5,647	Other 173.25
		Total Acres 348,515.18

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,715,014,381	94,295	0.0055	0.47%
C	FIRE DISTRICTS	1,316,465,477	223,768	0.0170	1.11%
D	EDUCATIONAL SERVICE UNITS	1,437,509,265	204,983	0.0143	1.02%
E	NATURAL RESOURCE DISTRICTS	1,437,509,265	315,382	0.0219	1.56%
F	COMMUNITY COLLEGE	1,437,509,265	2,875,019	0.2000	14.26%
G	COUNTY	1,437,509,265	4,157,215	0.2892	20.62%
H	CITY OR VILLAGE	150,978,624	613,482	0.4063	3.04%
I	SCHOOL DISTRICTS *	1,437,509,265	11,676,276	0.8123	57.92%
	NUCKOLLS COUNTY	\$1,437,509,265	\$20,160,420	1.4025	100.00%

* Includes Learning Community and all School Bonds

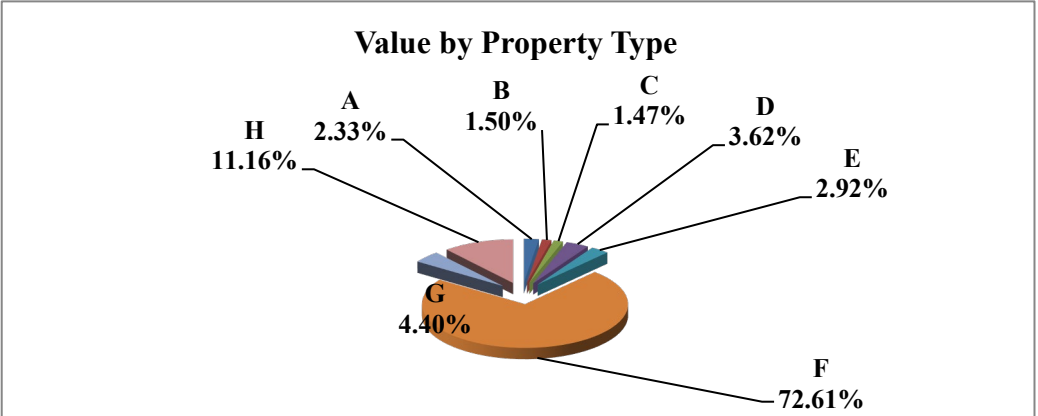
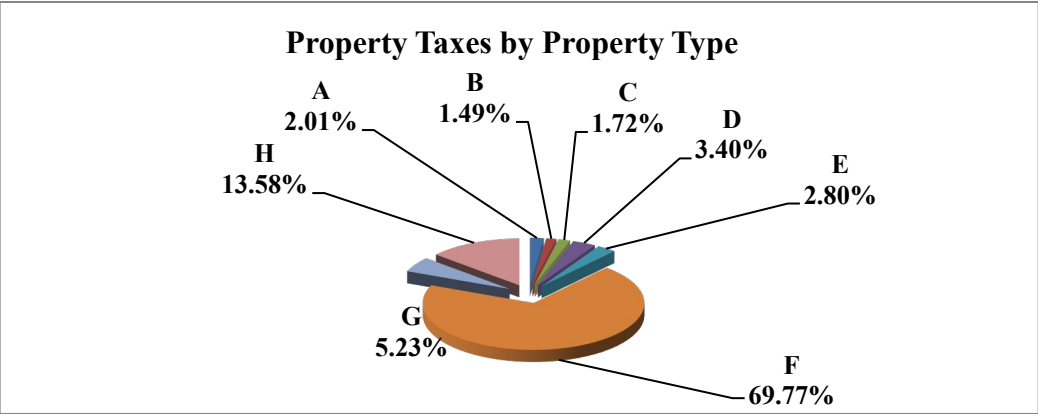
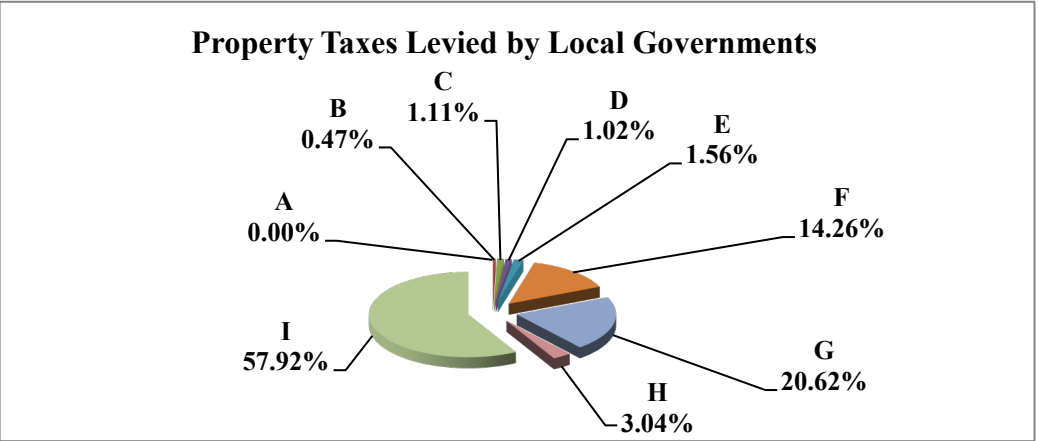
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$33,507,003	\$406,063	1.2119	2.01%
B	PUBLIC SERVIC ENTITIES	21,529,274	299,988	1.3934	1.49%
C	COMMERCIAL & INDUST. EQUIP.	21,107,081	346,774	1.6429	1.72%
D	AGRIC. MACHINERY & EQUIP.	52,066,348	685,943	1.3174	3.40%
E	AG-OUTBLDG & FARM SITE LAND	41,921,020	564,302	1.3461	2.80%
F	AGRICULTURAL LAND	1,043,711,070	14,065,223	1.3476	69.77%
G	COMMERCIAL, INDUST., & MINERAL	63,227,475	1,054,452	1.6677	5.23%
H	RESIDENTIAL **	160,439,994	2,737,674	1.7064	13.58%
	NUCKOLLS COUNTY	\$1,437,509,265	\$20,160,420	1.4025	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$33,507,003	2.33%
B	PUBLIC SERVIC ENTITIES	21,529,274	1.50%
C	COMMERCIAL & INDUST. EQUIP.	21,107,081	1.47%
D	AGRIC. MACHINERY & EQUIP.	52,066,348	3.62%
E	AG-OUTBLDG & FARM SITE LAND	41,921,020	2.92%
F	AGRICULTURAL LAND	1,043,711,070	72.61%
G	COMMERCIAL, INDUST., & MINERAL	63,227,475	4.40%
H	RESIDENTIAL **	160,439,994	11.16%
	NUCKOLLS COUNTY	\$1,437,509,265	100.00%

** Residential includes ag-dwelling & farm home site land.

65 NUCKOLLS COUNTY

2025 Levels of Value	
Residential:	98%
Commercial:	97%
Agricultural:	71%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Nebraska City, NE	Taxable Aground Acres:
County Population:	15,912	Irrigated6,525.56
Residential & Recreational Records:	6,997	Dryland271,589.29
Commercial, Indust., & Mineral Records:	870	Grassland66,675.55
Agricultural Records:	3,908	Wasteland2,182.41
Total Taxable Real Property Records:	11,775	Other2,547.04
		Total Acres349,519.85

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,909,915,859	413,988	0.0070	0.87%
C	FIRE DISTRICTS	2,695,565,305	566,806	0.0210	1.19%
D	EDUCATIONAL SERVICE UNITS	3,497,415,670	453,635	0.0130	0.95%
E	NATURAL RESOURCE DISTRICTS	3,497,415,667	1,032,913	0.0295	2.16%
F	COMMUNITY COLLEGE	3,497,415,669	699,484	0.0200	1.46%
G	COUNTY	3,497,415,668	9,745,900	0.2787	20.39%
H	CITY OR VILLAGE	848,949,539	4,037,438	0.4756	8.45%
I	SCHOOL DISTRICTS *	3,497,415,674	30,842,153	0.8819	64.53%
	OTOE COUNTY	\$3,497,415,668	\$47,792,316	1.3665	100.00%

* Includes Learning Community and all School Bonds

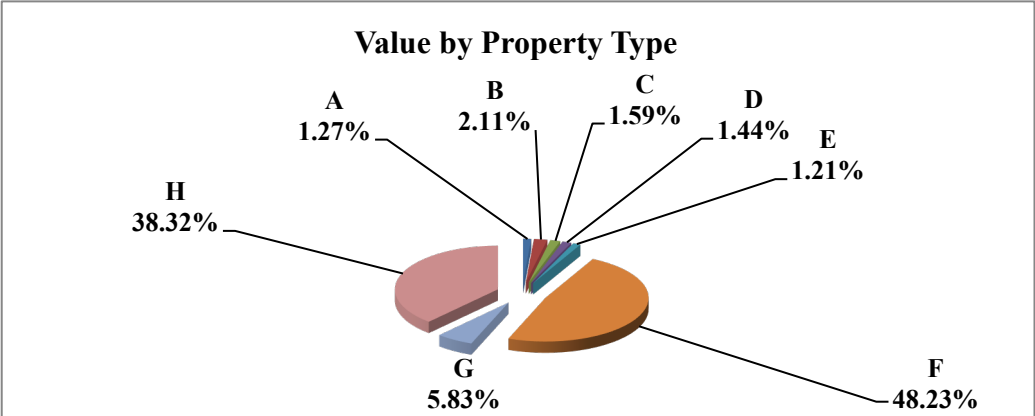
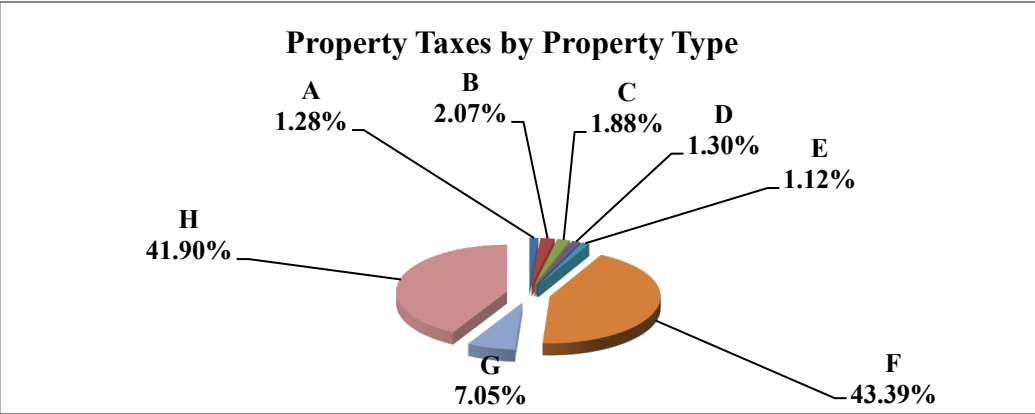
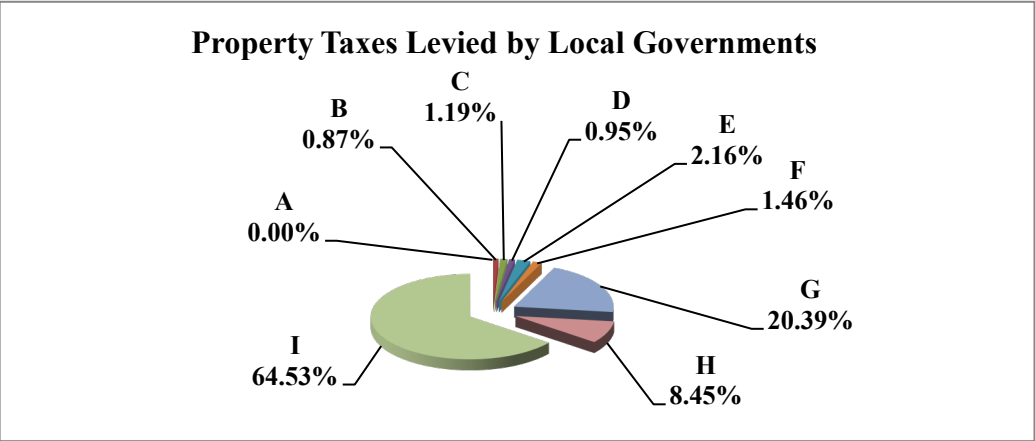
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$44,544,122	\$611,453	1.3727	1.28%
B	PUBLIC SERVIC ENTITIES	73,708,670	987,239	1.3394	2.07%
C	COMMERCIAL & INDUST. EQUIP.	55,439,310	900,768	1.6248	1.88%
D	AGRIC. MACHINERY & EQUIP.	50,297,316	623,631	1.2399	1.30%
E	AG-OUTBLDG & FARM SITE LAND	42,406,804	535,189	1.2620	1.12%
F	AGRICULTURAL LAND	1,686,894,428	20,737,126	1.2293	43.39%
G	COMMERCIAL, INDUST., & MINERAL	204,064,594	3,369,893	1.6514	7.05%
H	RESIDENTIAL **	1,340,060,424	20,027,017	1.4945	41.90%
	OTOE COUNTY	\$3,497,415,668	\$47,792,316	1.3665	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$44,544,122	1.27%
B	PUBLIC SERVIC ENTITIES	73,708,670	2.11%
C	COMMERCIAL & INDUST. EQUIP.	55,439,310	1.59%
D	AGRIC. MACHINERY & EQUIP.	50,297,316	1.44%
E	AG-OUTBLDG & FARM SITE LAND	42,406,804	1.21%
F	AGRICULTURAL LAND	1,686,894,428	48.23%
G	COMMERCIAL, INDUST., & MINERAL	204,064,594	5.83%
H	RESIDENTIAL **	1,340,060,424	38.32%
	OTOE COUNTY	\$3,497,415,668	100.00%

** Residential includes ag-dwelling & farm home site land.

66 OTOE COUNTY

2025 Levels of Value	
Residential:	92%
Commercial:	93%
Agricultural:	71%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Pawnee City, NE	Taxable Aground Acres:
County Population:	2,544	Irrigated3,222.04
Residential & Recreational Records:	1,498	Dryland138,984.42
Commercial, Indust., & Mineral Records:	252	Grassland113,046.66
Agricultural Records:	2,424	Wasteland2,756.00
Total Taxable Real Property Records:	4,174	Other204.50
		Total Acres258,213.62

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,018,899,612	46,045	0.0045	0.42%
C	FIRE DISTRICTS	950,512,302	199,919	0.0210	1.82%
D	EDUCATIONAL SERVICE UNITS	1,018,899,612	130,952	0.0129	1.19%
E	NATURAL RESOURCE DISTRICTS	1,018,899,613	310,596	0.0305	2.83%
F	COMMUNITY COLLEGE	1,018,899,612	203,781	0.0200	1.85%
G	COUNTY	1,018,899,612	2,804,393	0.2752	25.52%
H	CITY OR VILLAGE	82,092,987	367,501	0.4477	3.34%
I	SCHOOL DISTRICTS *	1,018,899,613	6,926,240	0.6798	63.03%
	PAWNEE COUNTY	\$1,018,899,612	\$10,989,427	1.0786	100.00%

* Includes Learning Community and all School Bonds

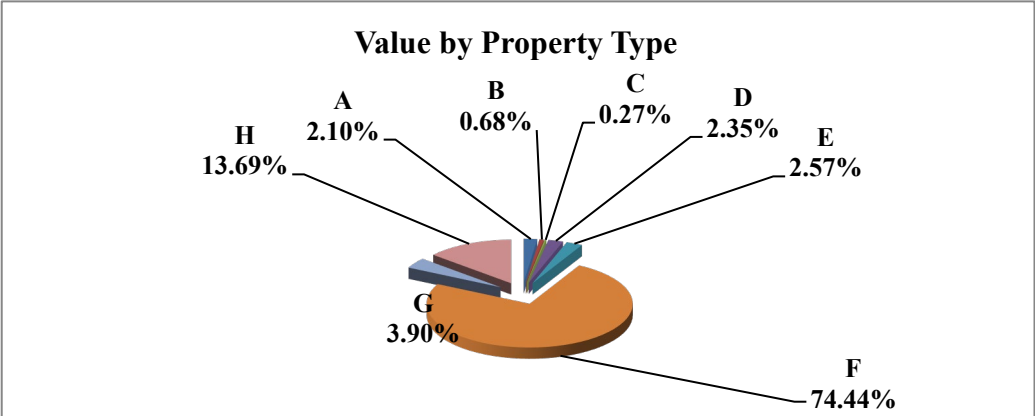
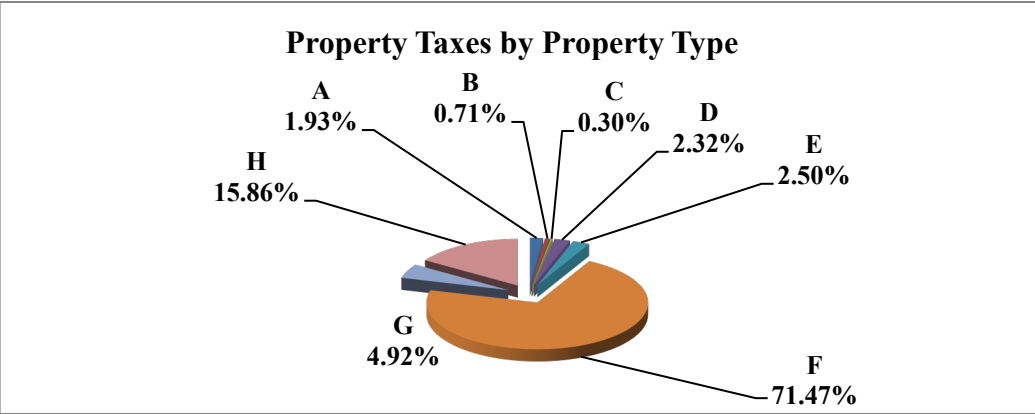
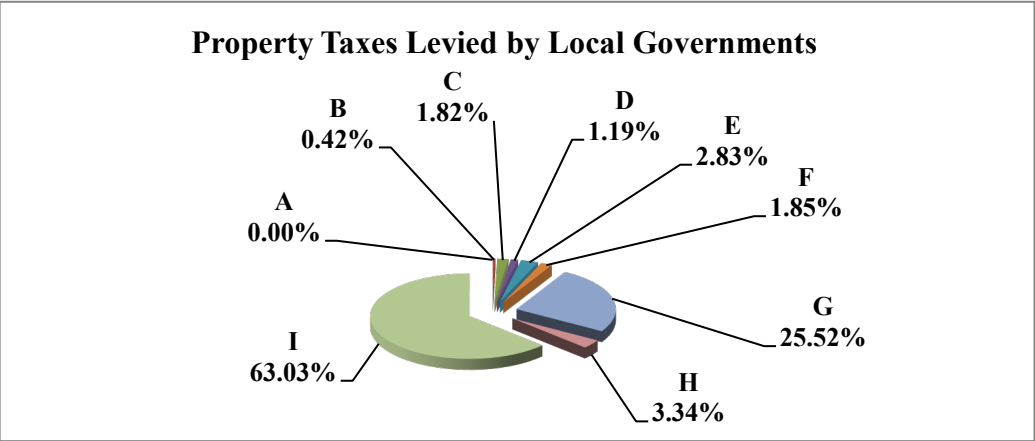
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$21,436,876	\$211,994	0.9889	1.93%
B	PUBLIC SERVIC ENTITIES	6,964,380	78,267	1.1238	0.71%
C	COMMERCIAL & INDUST. EQUIP.	2,746,495	32,901	1.1979	0.30%
D	AGRIC. MACHINERY & EQUIP.	23,941,690	254,460	1.0628	2.32%
E	AG-OUTBLDG & FARM SITE LAND	26,174,040	275,246	1.0516	2.50%
F	AGRICULTURAL LAND	758,460,320	7,853,630	1.0355	71.47%
G	COMMERCIAL, INDUST., & MINERAL	39,699,825	540,251	1.3608	4.92%
H	RESIDENTIAL **	139,475,986	1,742,678	1.2494	15.86%
	PAWNEE COUNTY	\$1,018,899,612	\$10,989,427	1.0786	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$21,436,876	2.10%
B	PUBLIC SERVIC ENTITIES	6,964,380	0.68%
C	COMMERCIAL & INDUST. EQUIP.	2,746,495	0.27%
D	AGRIC. MACHINERY & EQUIP.	23,941,690	2.35%
E	AG-OUTBLDG & FARM SITE LAND	26,174,040	2.57%
F	AGRICULTURAL LAND	758,460,320	74.44%
G	COMMERCIAL, INDUST., & MINERAL	39,699,825	3.90%
H	RESIDENTIAL **	139,475,986	13.69%
	PAWNEE COUNTY	\$1,018,899,612	100.00%

** Residential includes ag-dwelling & farm home site land.

67 PAWNEE COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Grant, NE	Taxable Aground Acres:
County Population:	2,858	Irrigated136,190.95
Residential & Recreational Records:	1,261	Dryland308,067.43
Commercial, Indust., & Mineral Records:	275	Grassland99,176.39
Agricultural Records:	3,093	Wasteland1,488.20
Total Taxable Real Property Records:	4,629	Other1,727.82
		Total Acres546,650.79

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,678,653,611	665,768	0.0249	4.23%
C	FIRE DISTRICTS	1,714,365,925	484,328	0.0283	3.08%
D	EDUCATIONAL SERVICE UNITS	1,729,157,535	259,374	0.0150	1.65%
E	NATURAL RESOURCE DISTRICTS	1,729,157,535	951,038	0.0550	6.04%
F	COMMUNITY COLLEGE	1,729,157,535	345,832	0.0200	2.20%
G	COUNTY	1,729,157,535	3,976,273	0.2300	25.27%
H	CITY OR VILLAGE	148,631,857	561,692	0.3779	3.57%
I	SCHOOL DISTRICTS *	1,729,157,535	8,493,527	0.4912	53.97%
	PERKINS COUNTY	\$1,729,157,535	\$15,737,832	0.9101	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$1,224,513	\$11,380	0.9293	0.07%
B	PUBLIC SERVIC ENTITIES	28,838,355	264,957	0.9188	1.68%
C	COMMERCIAL & INDUST. EQUIP.	33,205,866	333,464	1.0042	2.12%
D	AGRIC. MACHINERY & EQUIP.	72,472,611	641,020	0.8845	4.07%
E	AG-OUTBLDG & FARM SITE LAND	37,015,754	327,208	0.8840	2.08%
F	AGRICULTURAL LAND	1,247,576,164	10,974,680	0.8797	69.73%
G	COMMERCIAL, INDUST., & MINERAL	82,923,705	865,498	1.0437	5.50%
H	RESIDENTIAL **	225,900,567	2,319,627	1.0268	14.74%
	PERKINS COUNTY	\$1,729,157,535	\$15,737,832	0.9101	100.00%

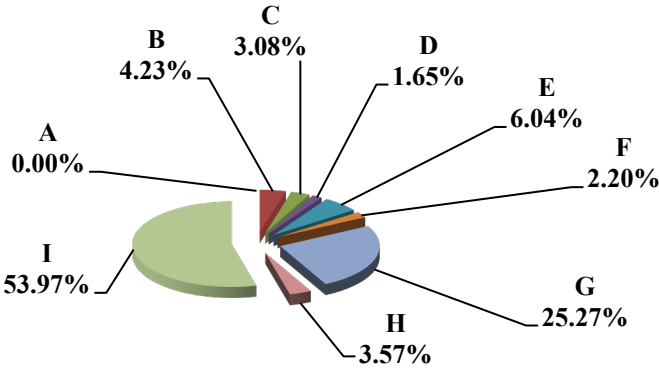
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$1,224,513	0.07%
B	PUBLIC SERVIC ENTITIES	28,838,355	1.67%
C	COMMERCIAL & INDUST. EQUIP.	33,205,866	1.92%
D	AGRIC. MACHINERY & EQUIP.	72,472,611	4.19%
E	AG-OUTBLDG & FARM SITE LAND	37,015,754	2.14%
F	AGRICULTURAL LAND	1,247,576,164	72.15%
G	COMMERCIAL, INDUST., & MINERAL	82,923,705	4.80%
H	RESIDENTIAL **	225,900,567	13.06%
	PERKINS COUNTY	\$1,729,157,535	100.00%

** Residential includes ag-dwelling & farm home site land.

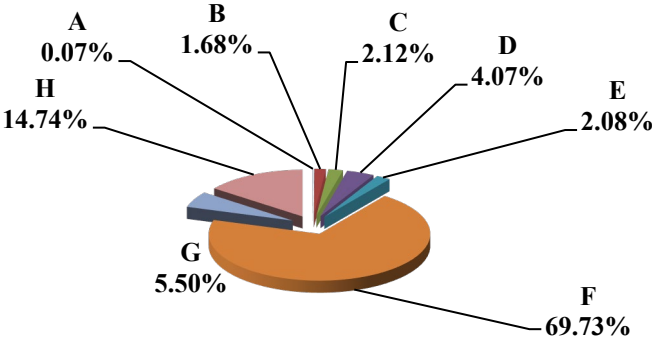
68 PERKINS COUNTY

2025 Levels of Value	
Residential:	100%
Commercial:	99%
Agricultural:	72%
Ag Special Value:	--

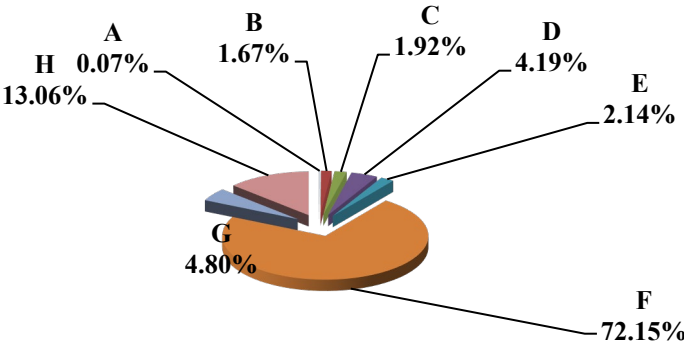
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Holdrege, NE	Taxable Aglan	Acres:
County Population:	8,968	Irrigated	258,062.01
Residential & Recreational Records:	4,059	Dryland	19,326.98
Commercial, Indust., & Mineral Records:	591	Grassland	37,218.03
Agricultural Records:	2,805	Wasteland	513.05
Total Taxable Real Property Records:	7,455	Other	3,894.75
		Total Acres	319,014.82

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,532,938,513	426,680	0.0045	1.26%
C	FIRE DISTRICTS	2,643,794,089	834,614	0.0316	2.47%
D	EDUCATIONAL SERVICE UNITS	3,177,646,171	376,755	0.0119	1.12%
E	NATURAL RESOURCE DISTRICTS	3,177,646,171	829,017	0.0261	2.45%
F	COMMUNITY COLLEGE	3,177,646,171	635,531	0.0200	1.88%
G	COUNTY	3,177,646,171	4,443,340	0.1398	13.16%
H	CITY OR VILLAGE	628,327,894	2,598,575	0.4136	7.69%
I	SCHOOL DISTRICTS *	3,177,646,171	23,627,493	0.7436	69.96%
	PHELPS COUNTY	\$3,177,646,171	\$33,772,005	1.0628	100.00%

* Includes Learning Community and all School Bonds

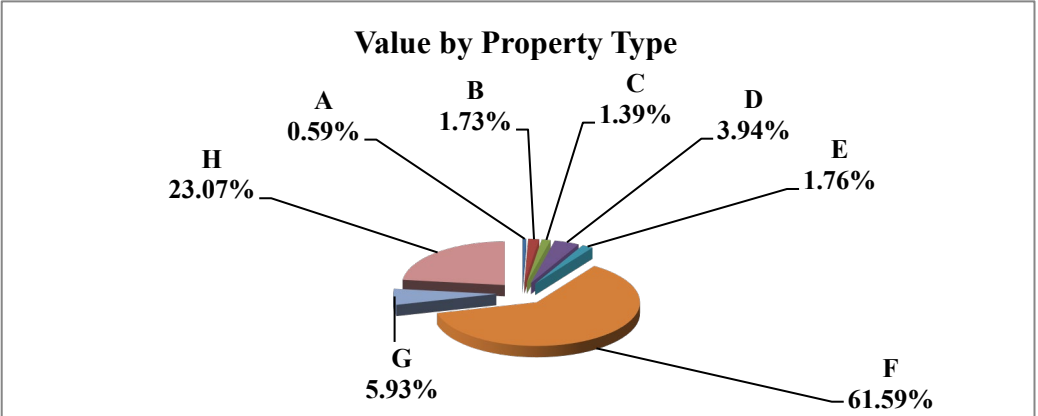
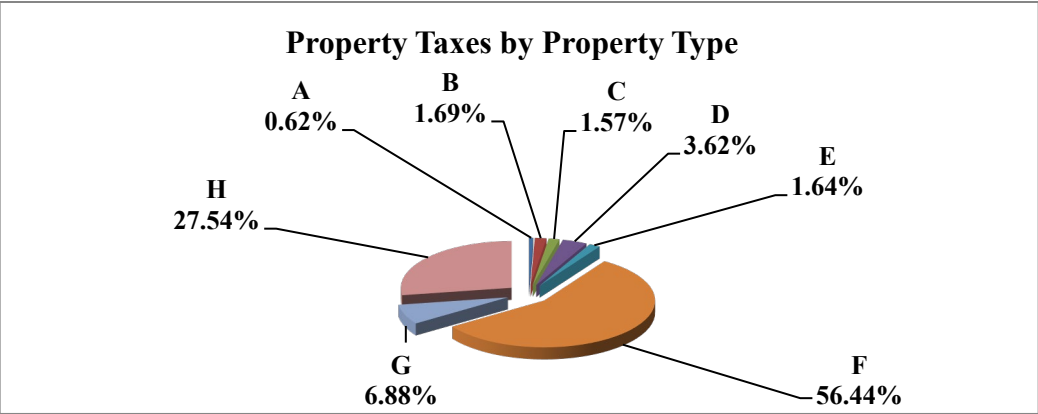
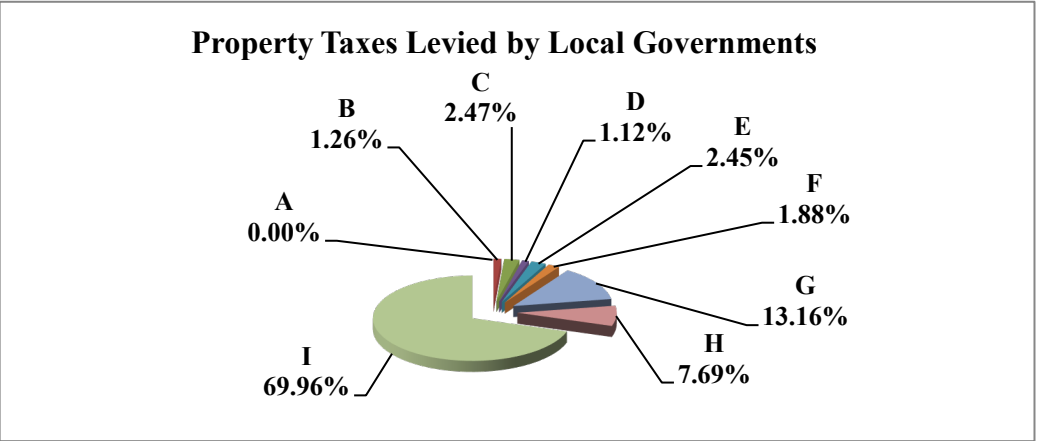
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$18,705,137	\$210,554	1.1256	0.62%
B	PUBLIC SERVIC ENTITIES	54,852,709	571,195	1.0413	1.69%
C	COMMERCIAL & INDUST. EQUIP.	44,270,360	528,711	1.1943	1.57%
D	AGRIC. MACHINERY & EQUIP.	125,174,730	1,221,652	0.9760	3.62%
E	AG-OUTBLDG & FARM SITE LAND	55,949,023	553,892	0.9900	1.64%
F	AGRICULTURAL LAND	1,957,144,101	19,062,504	0.9740	56.44%
G	COMMERCIAL, INDUST., & MINERAL	188,378,380	2,323,220	1.2333	6.88%
H	RESIDENTIAL **	733,171,731	9,300,277	1.2685	27.54%
	PHELPS COUNTY	\$3,177,646,171	\$33,772,005	1.0628	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$18,705,137	0.59%
B	PUBLIC SERVIC ENTITIES	54,852,709	1.73%
C	COMMERCIAL & INDUST. EQUIP.	44,270,360	1.39%
D	AGRIC. MACHINERY & EQUIP.	125,174,730	3.94%
E	AG-OUTBLDG & FARM SITE LAND	55,949,023	1.76%
F	AGRICULTURAL LAND	1,957,144,101	61.59%
G	COMMERCIAL, INDUST., & MINERAL	188,378,380	5.93%
H	RESIDENTIAL **	733,171,731	23.07%
	PHELPS COUNTY	\$3,177,646,171	100.00%

** Residential includes ag-dwelling & farm home site land.

69 PHELPS COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	95%
Agricultural:	71%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Pierce, NE	Taxable Amland Acres:
County Population:	7,317	Irrigated154,307.91
Residential & Recreational Records:	2,971	Dryland117,301.88
Commercial, Indust., & Mineral Records:	426	Grassland63,755.63
Agricultural Records:	2,985	Wasteland2,354.35
Total Taxable Real Property Records:	6,382	Other4,599.37
		Total Acres342,319.14

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,942,466,469	132,764	0.0045	0.46%
C	FIRE DISTRICTS	2,772,586,707	693,723	0.0250	2.41%
D	EDUCATIONAL SERVICE UNITS	2,942,466,472	404,008	0.0137	1.40%
E	NATURAL RESOURCE DISTRICTS	2,942,466,469	491,745	0.0167	1.71%
F	COMMUNITY COLLEGE	2,942,466,469	588,495	0.0200	2.04%
G	COUNTY	2,942,466,469	5,606,023	0.1905	19.47%
H	CITY OR VILLAGE	327,056,211	2,001,614	0.6120	6.95%
I	SCHOOL DISTRICTS *	2,942,466,472	18,871,246	0.6413	65.55%
	PIERCE COUNTY	\$2,942,466,469	\$28,789,618	0.9784	100.00%

* Includes Learning Community and all School Bonds

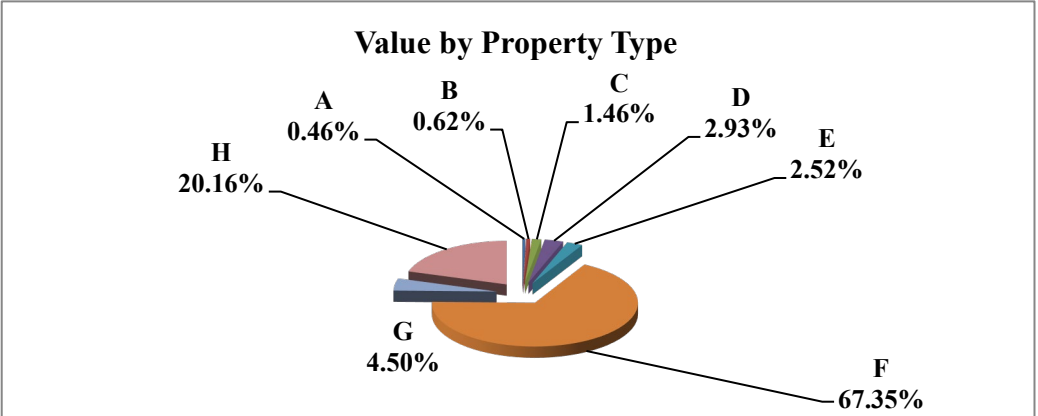
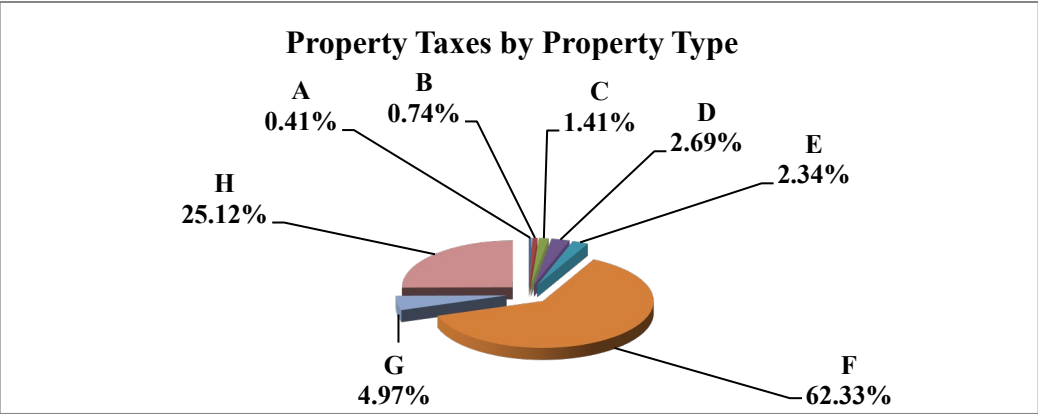
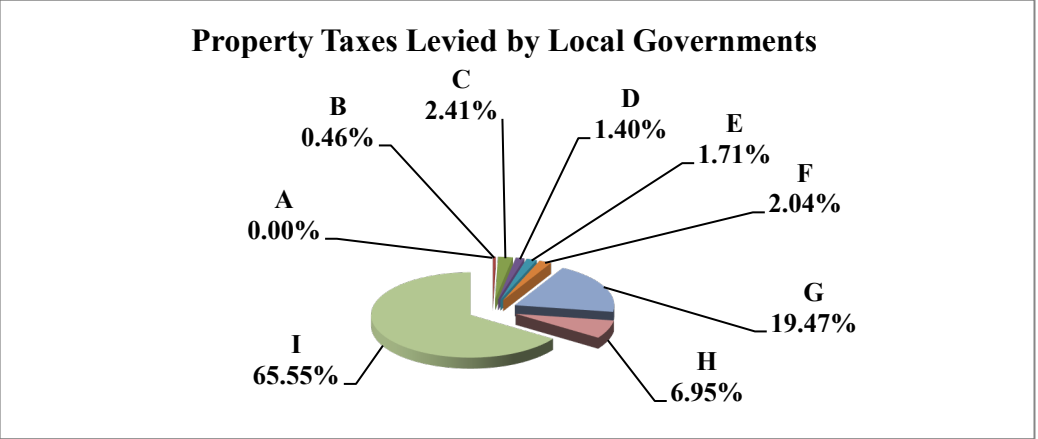
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$13,533,792	\$116,895	0.8637	0.41%
B	PUBLIC SERVIC ENTITIES	18,227,506	212,408	1.1653	0.74%
C	COMMERCIAL & INDUST. EQUIP.	42,988,548	405,027	0.9422	1.41%
D	AGRIC. MACHINERY & EQUIP.	86,351,153	773,515	0.8958	2.69%
E	AG-OUTBLDG & FARM SITE LAND	74,032,480	673,038	0.9091	2.34%
F	AGRICULTURAL LAND	1,981,755,735	17,945,361	0.9055	62.33%
G	COMMERCIAL, INDUST., & MINERAL	132,270,795	1,431,442	1.0822	4.97%
H	RESIDENTIAL **	593,306,460	7,231,933	1.2189	25.12%
	PIERCE COUNTY	\$2,942,466,469	\$28,789,618	0.9784	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$13,533,792	0.46%
B	PUBLIC SERVIC ENTITIES	18,227,506	0.62%
C	COMMERCIAL & INDUST. EQUIP.	42,988,548	1.46%
D	AGRIC. MACHINERY & EQUIP.	86,351,153	2.93%
E	AG-OUTBLDG & FARM SITE LAND	74,032,480	2.52%
F	AGRICULTURAL LAND	1,981,755,735	67.35%
G	COMMERCIAL, INDUST., & MINERAL	132,270,795	4.50%
H	RESIDENTIAL **	593,306,460	20.16%
	PIERCE COUNTY	\$2,942,466,469	100.00%

** Residential includes ag-dwelling & farm home site land.

70 PIERCE COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	95%
Agricultural:	74%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Columbus, NE	Taxable Aglan	Acres:
County Population:	34,296	Irrigated	213,454.09
Residential & Recreational Records:	13,591	Dryland	118,178.45
Commercial, Indust., & Mineral Records:	1,546	Grassland	47,101.79
Agricultural Records:	5,311	Wasteland	5,006.69
Total Taxable Real Property Records:	20,448	Other	3,569.04
		Total Acres	387,310.06

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$5,226,119,518	\$1,502,414	0.0287	1.65%
B	MISCELLANEOUS DISTRICTS	7,898,886,201	668,498	0.0085	0.73%
C	FIRE DISTRICTS	4,941,406,887	1,535,070	0.0311	1.69%
D	EDUCATIONAL SERVICE UNITS	7,833,908,127	1,170,128	0.0149	1.29%
E	NATURAL RESOURCE DISTRICTS	7,833,908,126	1,854,759	0.0237	2.04%
F	COMMUNITY COLLEGE	7,833,908,126	1,566,788	0.0200	1.72%
G	COUNTY	7,833,908,126	14,605,083	0.1864	16.04%
H	CITY OR VILLAGE	2,946,344,207	9,026,257	0.3064	9.92%
I	SCHOOL DISTRICTS *	7,833,908,129	59,097,628	0.7544	64.92%
	PLATTE COUNTY	\$7,833,908,126	\$91,026,624	1.1620	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$112,015,366	\$1,320,624	1.1790	1.45%
B	PUBLIC SERVIC ENTITIES	41,193,994	577,464	1.4018	0.63%
C	COMMERCIAL & INDUST. EQUIP.	244,272,751	2,958,659	1.2112	3.25%
D	AGRIC. MACHINERY & EQUIP.	175,833,281	1,560,047	0.8872	1.71%
E	AG-OUTBLDG & FARM SITE LAND	233,823,606	2,146,089	0.9178	2.36%
F	AGRICULTURAL LAND	2,818,740,230	24,871,779	0.8824	27.32%
G	COMMERCIAL, INDUST., & MINERAL	911,314,538	12,155,273	1.3338	13.35%
H	RESIDENTIAL **	3,296,714,360	45,436,688	1.3782	49.92%
	PLATTE COUNTY	\$7,833,908,126	\$91,026,624	1.1620	100.00%

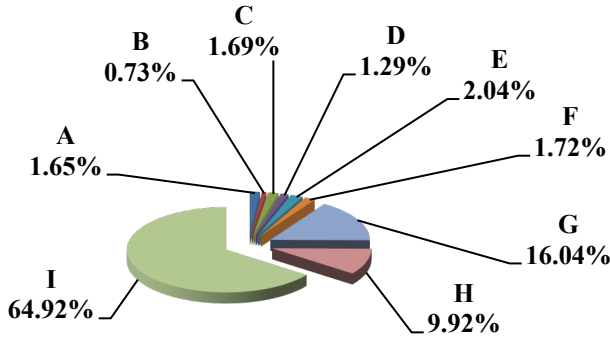
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$112,015,366	1.43%
B	PUBLIC SERVIC ENTITIES	41,193,994	0.53%
C	COMMERCIAL & INDUST. EQUIP.	244,272,751	3.12%
D	AGRIC. MACHINERY & EQUIP.	175,833,281	2.24%
E	AG-OUTBLDG & FARM SITE LAND	233,823,606	2.98%
F	AGRICULTURAL LAND	2,818,740,230	35.98%
G	COMMERCIAL, INDUST., & MINERAL	911,314,538	11.63%
H	RESIDENTIAL **	3,296,714,360	42.08%
	PLATTE COUNTY	\$7,833,908,126	100.00%

** Residential includes ag-dwelling & farm home site land.

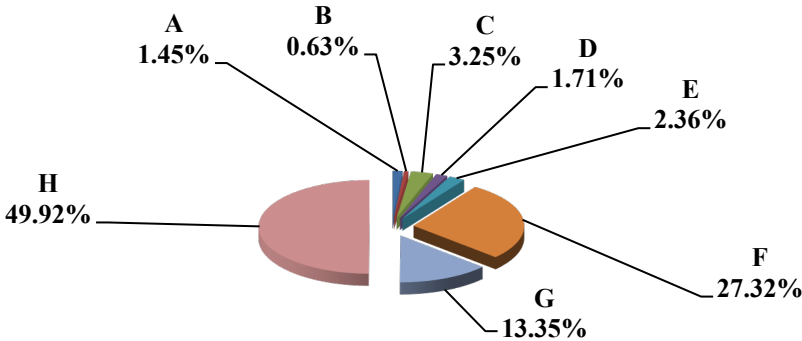
71 PLATTE COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	95%
Agricultural:	72%
Ag Special Value:	72%

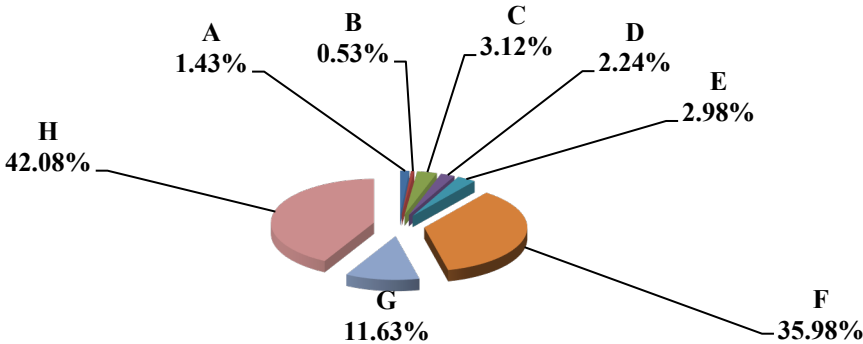
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Osceola, NE	Taxable Aground Acres:
County Population:	5,214	Irrigated183,632.97
Residential & Recreational Records:	3,091	Dryland39,589.92
Commercial, Indust., & Mineral Records:	304	Grassland35,380.29
Agricultural Records:	2,854	Wasteland856.22
Total Taxable Real Property Records:	6,249	Other4,073.53
		Total Acres263,532.93

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,374,861,897	333,340	0.0062	1.42%
C	FIRE DISTRICTS	2,448,645,711	534,912	0.0218	2.29%
D	EDUCATIONAL SERVICE UNITS	2,521,077,866	378,482	0.0150	1.62%
E	NATURAL RESOURCE DISTRICTS	2,521,077,863	482,722	0.0191	2.06%
F	COMMUNITY COLLEGE	2,521,077,864	504,217	0.0200	2.16%
G	COUNTY	2,521,077,863	4,542,433	0.1802	19.42%
H	CITY OR VILLAGE	255,173,368	854,919	0.3350	3.65%
I	SCHOOL DISTRICTS *	2,521,077,865	15,764,978	0.6253	67.38%
	POLK COUNTY	\$2,521,077,863	\$23,396,002	0.9280	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$24,983,390	\$233,544	0.9348	1.00%
B	PUBLIC SERVIC ENTITIES	9,043,264	87,406	0.9665	0.37%
C	COMMERCIAL & INDUST. EQUIP.	15,719,164	163,176	1.0381	0.70%
D	AGRIC. MACHINERY & EQUIP.	76,083,178	674,302	0.8863	2.88%
E	AG-OUTBLDG & FARM SITE LAND	73,032,645	656,763	0.8993	2.81%
F	AGRICULTURAL LAND	1,769,778,710	15,686,626	0.8864	67.05%
G	COMMERCIAL, INDUST., & MINERAL	50,789,597	547,586	1.0781	2.34%
H	RESIDENTIAL **	501,647,915	5,346,599	1.0658	22.85%
	POLK COUNTY	\$2,521,077,863	\$23,396,002	0.9280	100.00%

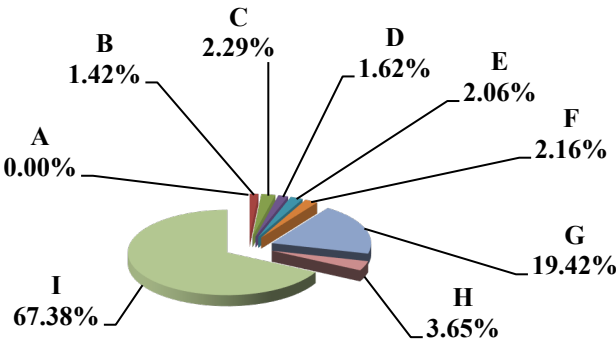
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$24,983,390	0.99%
B	PUBLIC SERVIC ENTITIES	9,043,264	0.36%
C	COMMERCIAL & INDUST. EQUIP.	15,719,164	0.62%
D	AGRIC. MACHINERY & EQUIP.	76,083,178	3.02%
E	AG-OUTBLDG & FARM SITE LAND	73,032,645	2.90%
F	AGRICULTURAL LAND	1,769,778,710	70.20%
G	COMMERCIAL, INDUST., & MINERAL	50,789,597	2.01%
H	RESIDENTIAL **	501,647,915	19.90%
	POLK COUNTY	\$2,521,077,863	100.00%

** Residential includes ag-dwelling & farm home site land.

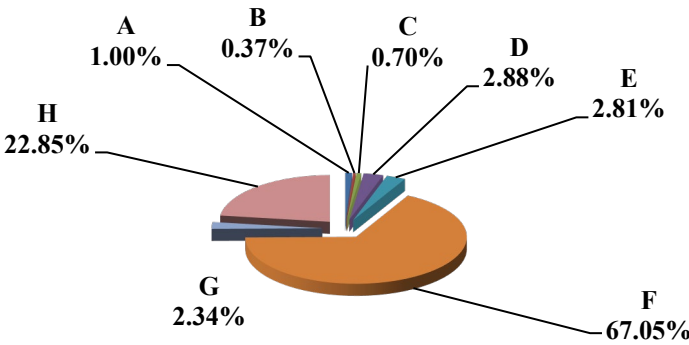
72 POLK COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

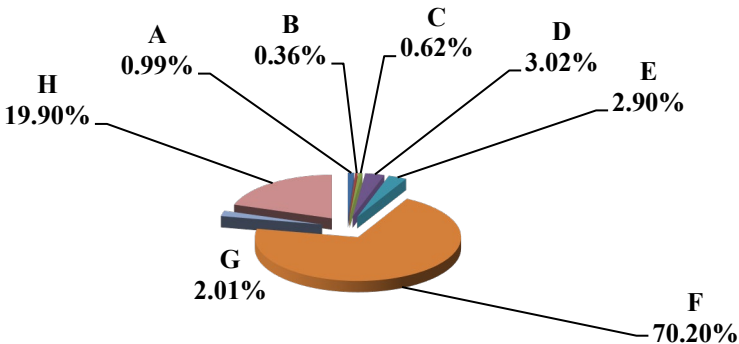
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	McCook, NE	Taxable Aground Acres:
County Population:	10,702	Irrigated56,266.95
Residential & Recreational Records:	5,179	Dryland179,524.14
Commercial, Indust., & Mineral Records:	802	Grassland199,284.95
Agricultural Records:	2,710	Wasteland819.06
Total Taxable Real Property Records:	8,691	Other0.00
		Total Acres435,895.10

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,929,093,315	34,439	0.0018	0.16%
C	FIRE DISTRICTS	1,105,317,692	409,305	0.0370	1.89%
D	EDUCATIONAL SERVICE UNITS	1,791,032,655	266,808	0.0149	1.23%
E	NATURAL RESOURCE DISTRICTS	1,791,032,655	484,027	0.0270	2.23%
F	COMMUNITY COLLEGE	1,791,032,655	358,208	0.0200	1.65%
G	COUNTY	1,791,032,655	4,620,552	0.2580	21.29%
H	CITY OR VILLAGE	690,517,348	2,912,121	0.4217	13.42%
I	SCHOOL DISTRICTS *	1,791,032,654	12,613,136	0.7042	58.13%
	RED WILLOW COUNTY	\$1,791,032,655	\$21,698,596	1.2115	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$30,991,921	\$347,127	1.1201	1.60%
B	PUBLIC SERVIC ENTITIES	24,528,915	321,880	1.3122	1.48%
C	COMMERCIAL & INDUST. EQUIP.	28,513,473	416,949	1.4623	1.92%
D	AGRIC. MACHINERY & EQUIP.	71,331,533	720,989	1.0108	3.32%
E	AG-OUTBLDG & FARM SITE LAND	32,211,684	319,305	0.9913	1.47%
F	AGRICULTURAL LAND	705,412,019	6,699,654	0.9498	30.88%
G	COMMERCIAL, INDUST., & MINERAL	198,020,166	2,989,137	1.5095	13.78%
H	RESIDENTIAL **	700,022,944	9,883,555	1.4119	45.55%
	RED WILLOW COUNTY	\$1,791,032,655	\$21,698,596	1.2115	100.00%

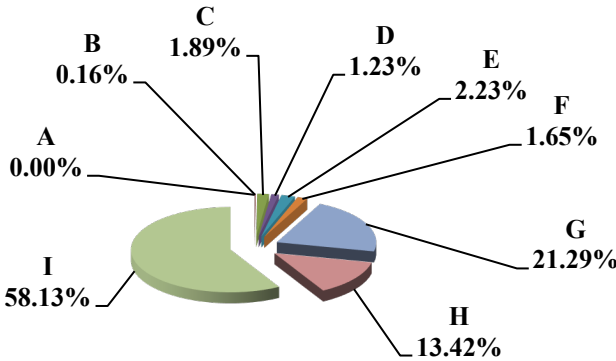
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$30,991,921	1.73%
B	PUBLIC SERVIC ENTITIES	24,528,915	1.37%
C	COMMERCIAL & INDUST. EQUIP.	28,513,473	1.59%
D	AGRIC. MACHINERY & EQUIP.	71,331,533	3.98%
E	AG-OUTBLDG & FARM SITE LAND	32,211,684	1.80%
F	AGRICULTURAL LAND	705,412,019	39.39%
G	COMMERCIAL, INDUST., & MINERAL	198,020,166	11.06%
H	RESIDENTIAL **	700,022,944	39.08%
	RED WILLOW COUNTY	\$1,791,032,655	100.00%

** Residential includes ag-dwelling & farm home site land.

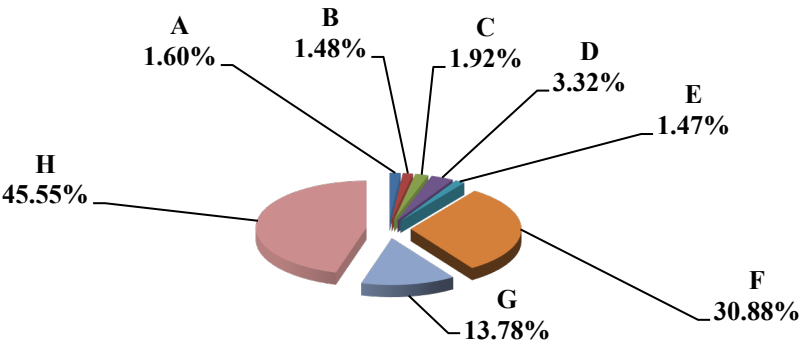
73 RED WILLOW COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	93%
Agricultural:	69%
Ag Special Value:	--

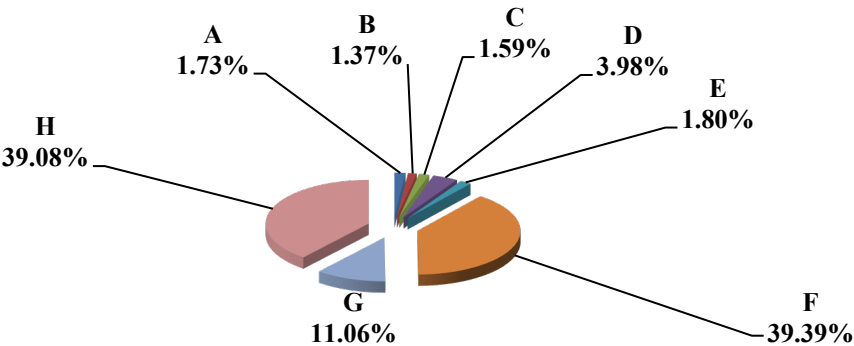
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Falls City, NE	Taxable Aground Acres:
County Population:	7,871	Irrigated 11,310.67
Residential & Recreational Records:	4,353	Dryland 221,167.70
Commercial, Indust., & Mineral Records:	779	Grassland 81,183.83
Agricultural Records:	3,984	Wasteland 10,685.75
Total Taxable Real Property Records:	9,116	Other 0.00
		Total Acres 324,347.95

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,268,353,255	160,804	0.0071	0.75%
C	FIRE DISTRICTS	1,793,928,866	276,009	0.0154	1.28%
D	EDUCATIONAL SERVICE UNITS	2,058,032,497	264,396	0.0128	1.23%
E	NATURAL RESOURCE DISTRICTS	2,058,032,497	617,143	0.0300	2.87%
F	COMMUNITY COLLEGE	2,058,032,497	411,608	0.0200	1.91%
G	COUNTY	2,058,032,497	6,180,839	0.3003	28.72%
H	CITY OR VILLAGE	278,371,016	1,137,745	0.4087	5.29%
I	SCHOOL DISTRICTS *	2,058,032,498	12,474,019	0.6061	57.96%
	RICHARDSON COUNTY	\$2,058,032,497	\$21,522,563	1.0458	100.00%

* Includes Learning Community and all School Bonds

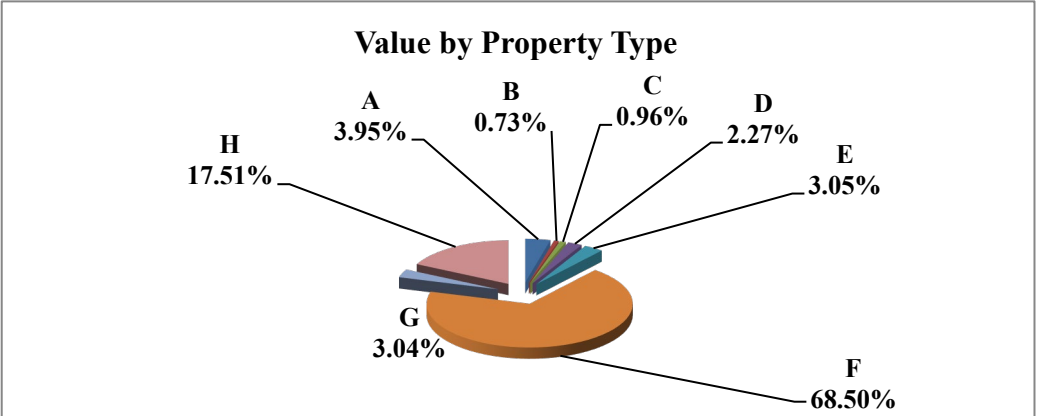
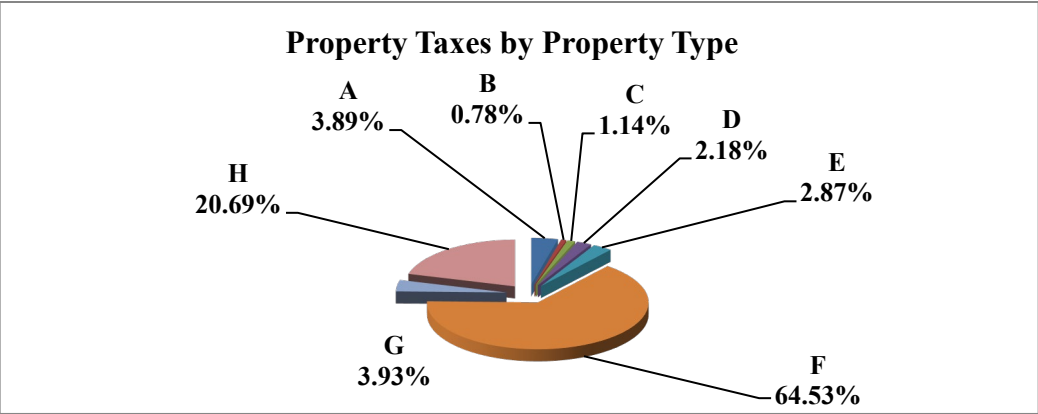
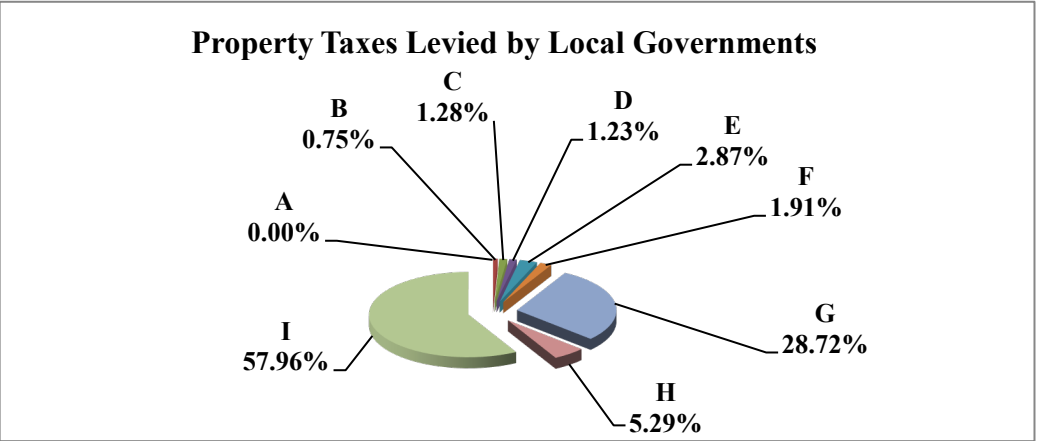
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$81,191,948	\$838,129	1.0323	3.89%
B	PUBLIC SERVIC ENTITIES	14,978,493	166,996	1.1149	0.78%
C	COMMERCIAL & INDUST. EQUIP.	19,744,507	245,471	1.2432	1.14%
D	AGRIC. MACHINERY & EQUIP.	46,751,934	468,510	1.0021	2.18%
E	AG-OUTBLDG & FARM SITE LAND	62,794,639	616,912	0.9824	2.87%
F	AGRICULTURAL LAND	1,409,696,812	13,888,183	0.9852	64.53%
G	COMMERCIAL, INDUST., & MINERAL	62,570,902	846,346	1.3526	3.93%
H	RESIDENTIAL **	360,303,262	4,452,017	1.2356	20.69%
	RICHARDSON COUNTY	\$2,058,032,497	\$21,522,563	1.0458	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$81,191,948	3.95%
B	PUBLIC SERVIC ENTITIES	14,978,493	0.73%
C	COMMERCIAL & INDUST. EQUIP.	19,744,507	0.96%
D	AGRIC. MACHINERY & EQUIP.	46,751,934	2.27%
E	AG-OUTBLDG & FARM SITE LAND	62,794,639	3.05%
F	AGRICULTURAL LAND	1,409,696,812	68.50%
G	COMMERCIAL, INDUST., & MINERAL	62,570,902	3.04%
H	RESIDENTIAL **	360,303,262	17.51%
	RICHARDSON COUNTY	\$2,058,032,497	100.00%

** Residential includes ag-dwelling & farm home site land.

74 RICHARDSON COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	95%
Agricultural:	75%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Bassett, NE	Taxable Aglan Acres:
County Population:	1,262	Irrigated 53,547.57
Residential & Recreational Records:	783	Dryland 3,799.74
Commercial, Indust., & Mineral Records:	144	Grassland 552,610.31
Agricultural Records:	2,247	Wasteland 12,008.94
Total Taxable Real Property Records:	3,174	Other 5,188.14
		Total Acres 627,154.70

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,741,569,226	81,122	0.0047	1.00%
C	FIRE DISTRICTS	834,661,985	166,933	0.0200	2.06%
D	EDUCATIONAL SERVICE UNITS	870,784,613	130,618	0.0150	1.61%
E	NATURAL RESOURCE DISTRICTS	870,784,613	221,203	0.0254	2.73%
F	COMMUNITY COLLEGE	870,784,613	174,158	0.0200	2.15%
G	COUNTY	870,784,613	3,185,258	0.3658	39.38%
H	CITY OR VILLAGE	36,122,627	169,123	0.4682	2.09%
I	SCHOOL DISTRICTS *	870,784,613	3,960,060	0.4548	48.96%
	ROCK COUNTY	\$870,784,613	\$8,088,475	0.9289	100.00%

* Includes Learning Community and all School Bonds

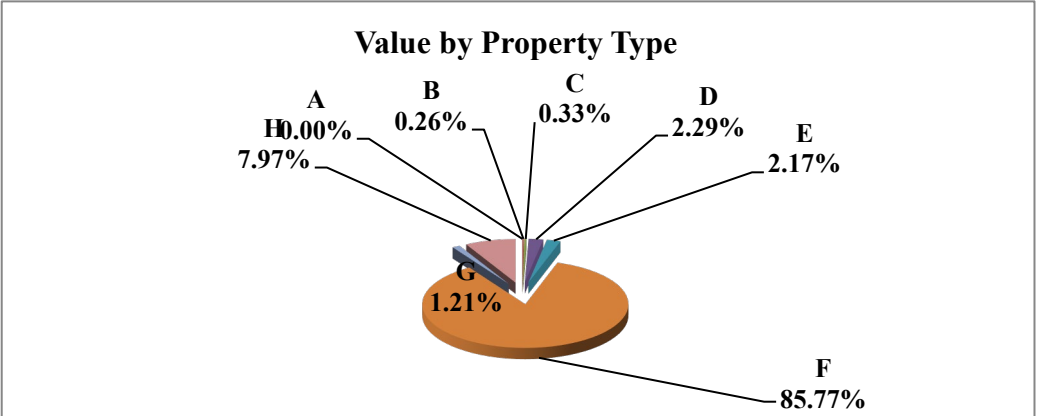
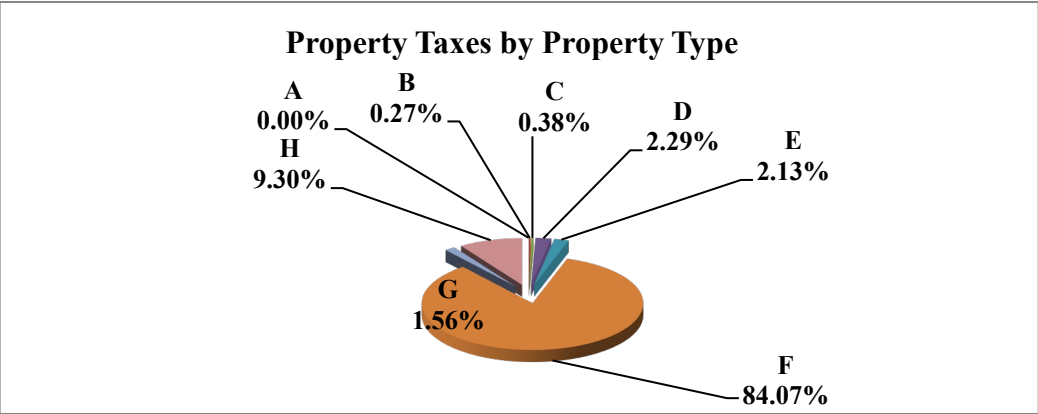
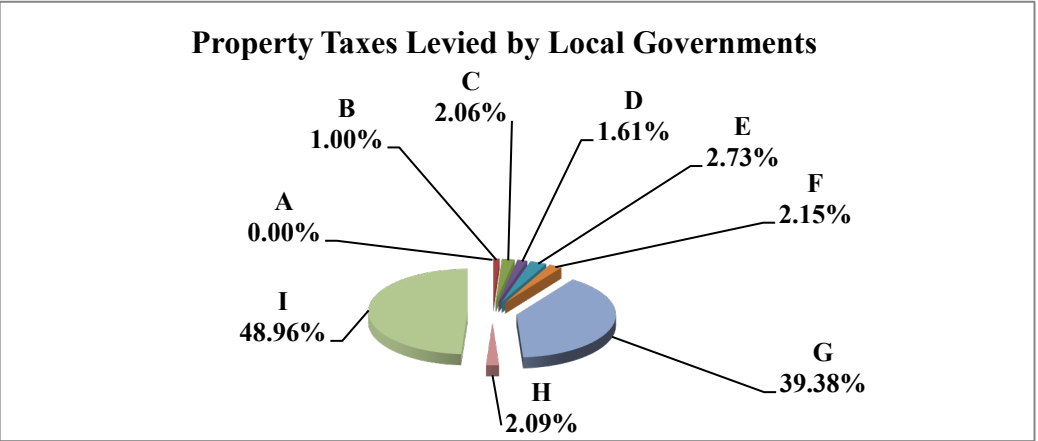
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,225,545	22,139	0.9948	0.27%
C	COMMERCIAL & INDUST. EQUIP.	2,887,798	30,591	1.0593	0.38%
D	AGRIC. MACHINERY & EQUIP.	19,946,909	185,040	0.9277	2.29%
E	AG-OUTBLDG & FARM SITE LAND	18,913,215	172,624	0.9127	2.13%
F	AGRICULTURAL LAND	746,869,110	6,799,629	0.9104	84.07%
G	COMMERCIAL, INDUST., & MINERAL	10,528,111	126,107	1.1978	1.56%
H	RESIDENTIAL **	69,413,925	752,345	1.0839	9.30%
	ROCK COUNTY	\$870,784,613	\$8,088,475	0.9289	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,225,545	0.26%
C	COMMERCIAL & INDUST. EQUIP.	2,887,798	0.33%
D	AGRIC. MACHINERY & EQUIP.	19,946,909	2.29%
E	AG-OUTBLDG & FARM SITE LAND	18,913,215	2.17%
F	AGRICULTURAL LAND	746,869,110	85.77%
G	COMMERCIAL, INDUST., & MINERAL	10,528,111	1.21%
H	RESIDENTIAL **	69,413,925	7.97%
	ROCK COUNTY	\$870,784,613	100.00%

** Residential includes ag-dwelling & farm home site land.

75 ROCK COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Wilber, NE	Taxable Amland Acres:	
County Population:	14,292	Irrigated	115,837.98
Residential & Recreational Records:	6,104	Dryland	157,344.83
Commercial, Indust., & Mineral Records:	789	Grassland	64,999.55
Agricultural Records:	3,957	Wasteland	2,577.98
Total Taxable Real Property Records:	10,850	Other	199.20
		Total Acres	340,959.54

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,866,513,379	387,525	0.0039	0.95%
C	FIRE DISTRICTS	2,213,037,153	498,630	0.0225	1.23%
D	EDUCATIONAL SERVICE UNITS	3,106,435,050	478,610	0.0154	1.18%
E	NATURAL RESOURCE DISTRICTS	3,106,435,050	956,708	0.0308	2.35%
F	COMMUNITY COLLEGE	3,106,435,050	621,290	0.0200	1.53%
G	COUNTY	3,106,435,050	9,615,421	0.3095	23.65%
H	CITY OR VILLAGE	893,397,897	3,233,468	0.3619	7.95%
I	SCHOOL DISTRICTS *	3,106,435,050	24,869,767	0.8006	61.16%
	SALINE COUNTY	\$3,106,435,050	\$40,661,419	1.3089	100.00%

* Includes Learning Community and all School Bonds

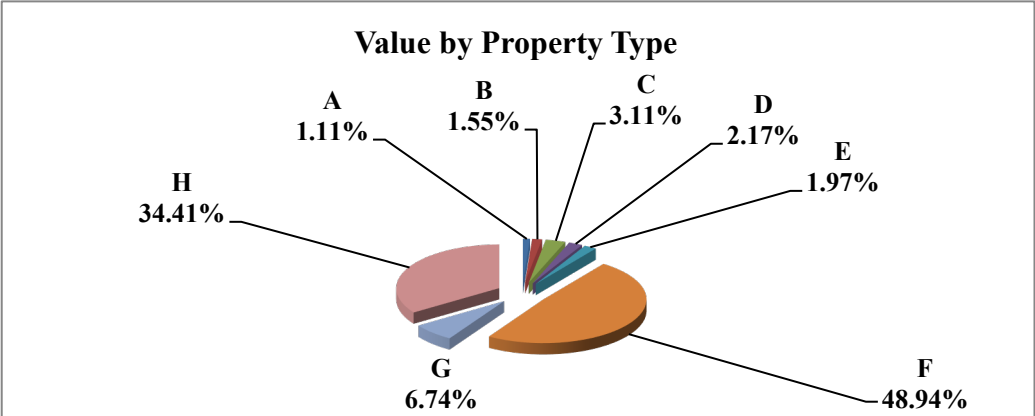
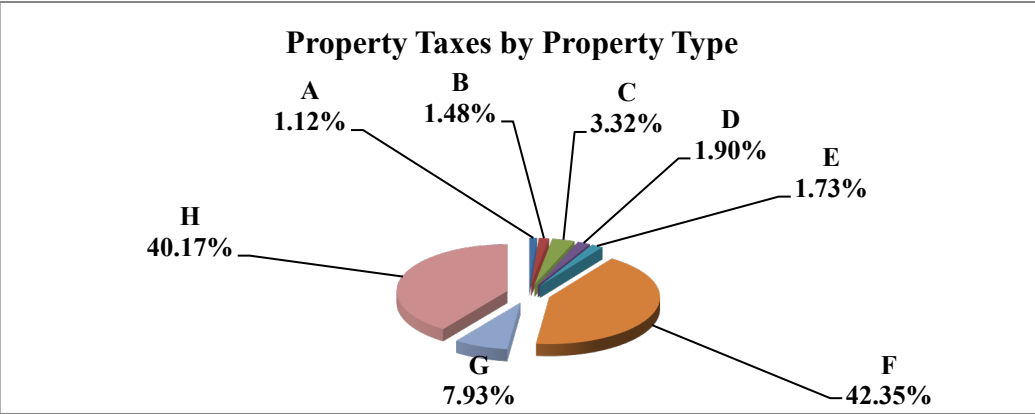
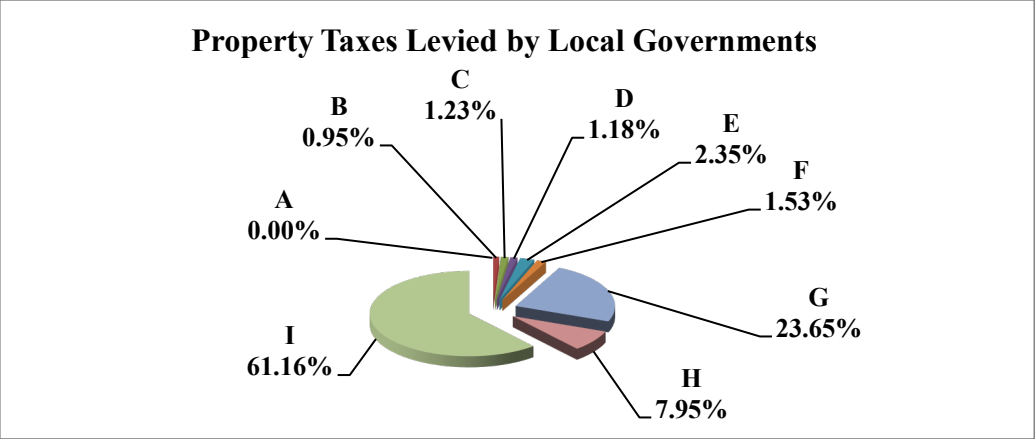
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$34,329,156	\$456,489	1.3297	1.12%
B	PUBLIC SERVIC ENTITIES	48,214,592	600,602	1.2457	1.48%
C	COMMERCIAL & INDUST. EQUIP.	96,749,374	1,348,436	1.3937	3.32%
D	AGRIC. MACHINERY & EQUIP.	67,442,613	773,968	1.1476	1.90%
E	AG-OUTBLDG & FARM SITE LAND	61,149,940	703,598	1.1506	1.73%
F	AGRICULTURAL LAND	1,520,209,605	17,221,754	1.1329	42.35%
G	COMMERCIAL, INDUST., & MINERAL	209,338,555	3,222,650	1.5394	7.93%
H	RESIDENTIAL **	1,069,001,215	16,333,921	1.5280	40.17%
	SALINE COUNTY	\$3,106,435,050	\$40,661,419	1.3089	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$34,329,156	1.11%
B	PUBLIC SERVIC ENTITIES	48,214,592	1.55%
C	COMMERCIAL & INDUST. EQUIP.	96,749,374	3.11%
D	AGRIC. MACHINERY & EQUIP.	67,442,613	2.17%
E	AG-OUTBLDG & FARM SITE LAND	61,149,940	1.97%
F	AGRICULTURAL LAND	1,520,209,605	48.94%
G	COMMERCIAL, INDUST., & MINERAL	209,338,555	6.74%
H	RESIDENTIAL **	1,069,001,215	34.41%
	SALINE COUNTY	\$3,106,435,050	100.00%

** Residential includes ag-dwelling & farm home site land.

76 SALINE COUNTY

2025 Levels of Value	
Residential:	97%
Commercial:	96%
Agricultural:	72%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Papillion, NE	Taxable Aground Acres:
County Population:	190,604	Irrigated5,679.95
Residential & Recreational Records:	68,808	Dryland53,936.01
Commercial, Indust., & Mineral Records:	3,427	Grassland12,089.94
Agricultural Records:	1,932	Wasteland2,531.36
Total Taxable Real Property Records:	74,167	Other699.87
		Total Acres74,937.13

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	59,494,766,431	68,678,547	0.1154	11.58%
C	FIRE DISTRICTS	14,641,770,912	18,182,867	0.1242	3.07%
D	EDUCATIONAL SERVICE UNITS	29,612,470,771	4,441,870	0.0150	0.75%
E	NATURAL RESOURCE DISTRICTS	29,612,470,770	8,987,978	0.0304	1.52%
F	COMMUNITY COLLEGE	29,612,470,770	5,922,492	0.0200	1.00%
G	COUNTY	29,612,470,771	84,383,706	0.2850	14.23%
H	CITY OR VILLAGE	15,339,330,815	77,660,524	0.5063	13.09%
I	SCHOOL DISTRICTS *	29,612,470,766	324,831,947	1.0969	54.77%
	SARPY COUNTY	\$29,612,470,771	\$593,089,930	2.0028	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$35,629,337	\$597,343	1.6765	0.10%
B	PUBLIC SERVIC ENTITIES	134,029,507	2,418,865	1.8047	0.41%
C	COMMERCIAL & INDUST. EQUIP.	851,453,567	14,996,090	1.7612	2.53%
D	AGRIC. MACHINERY & EQUIP.	15,948,001	245,964	1.5423	0.04%
E	AG-OUTBLDG & FARM SITE LAND	92,534,754	1,352,049	1.4611	0.23%
F	AGRICULTURAL LAND	396,649,026	5,654,013	1.4254	0.95%
G	COMMERCIAL, INDUST., & MINERAL	7,158,034,166	132,265,705	1.8478	22.30%
H	RESIDENTIAL **	20,928,192,413	435,559,900	2.0812	73.44%
	SARPY COUNTY	\$29,612,470,771	\$593,089,930	2.0028	100.00%

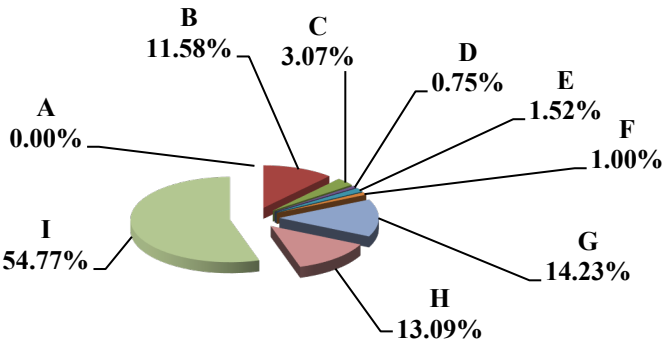
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$35,629,337	0.12%
B	PUBLIC SERVIC ENTITIES	134,029,507	0.45%
C	COMMERCIAL & INDUST. EQUIP.	851,453,567	2.88%
D	AGRIC. MACHINERY & EQUIP.	15,948,001	0.05%
E	AG-OUTBLDG & FARM SITE LAND	92,534,754	0.31%
F	AGRICULTURAL LAND	396,649,026	1.34%
G	COMMERCIAL, INDUST., & MINERAL	7,158,034,166	24.17%
H	RESIDENTIAL **	20,928,192,413	70.67%
	SARPY COUNTY	\$29,612,470,771	100.00%

** Residential includes ag-dwelling & farm home site land.

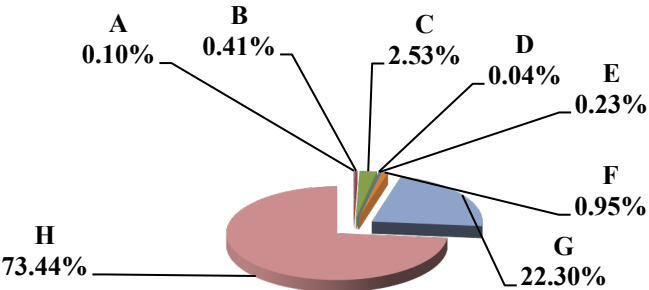
77 SARPY COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	93%
Agricultural:	72%
Ag Special Value:	72%

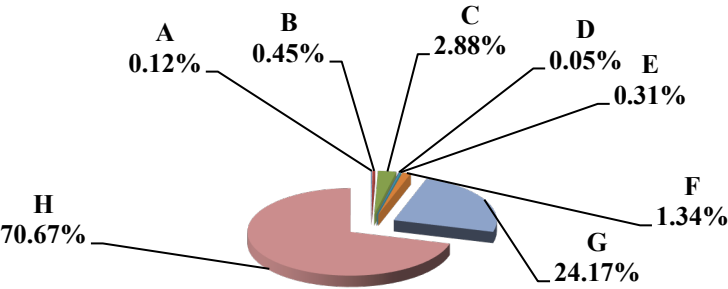
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Wahoo, NE	Taxable Aground Acres:	
County Population:	22,278	Irrigated	113,354.95
Residential & Recreational Records:	9,662	Dryland	242,061.99
Commercial, Indust., & Mineral Records:	948	Grassland	50,365.28
Agricultural Records:	6,513	Wasteland	7,994.14
Total Taxable Real Property Records:	17,123	Other	187.96
		Total Acres	413,964.32

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$5,474,120,533	\$2,471,764	0.0452	3.08%
B	MISCELLANEOUS DISTRICTS	7,215,127,138	1,891,686	0.0262	2.36%
C	FIRE DISTRICTS	5,066,456,229	3,297,680	0.0651	4.11%
D	EDUCATIONAL SERVICE UNITS	5,962,774,908	894,481	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	5,962,774,910	1,422,223	0.0239	1.77%
F	COMMUNITY COLLEGE	5,962,774,910	1,192,557	0.0200	1.48%
G	COUNTY	5,962,774,911	13,516,418	0.2267	16.83%
H	CITY OR VILLAGE	1,230,867,837	5,951,777	0.4835	7.41%
I	SCHOOL DISTRICTS *	5,962,774,904	49,679,727	0.8332	61.85%
	SAUNDERS COUNTY	\$5,962,774,911	\$80,318,313	1.3470	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$63,402,005	\$838,762	1.3229	1.04%
B	PUBLIC SERVIC ENTITIES	29,280,291	393,515	1.3440	0.49%
C	COMMERCIAL & INDUST. EQUIP.	52,080,164	751,567	1.4431	0.94%
D	AGRIC. MACHINERY & EQUIP.	98,467,356	1,190,798	1.2093	1.48%
E	AG-OUTBLDG & FARM SITE LAND	121,568,120	1,465,358	1.2054	1.82%
F	AGRICULTURAL LAND	2,182,380,211	26,316,920	1.2059	32.77%
G	COMMERCIAL, INDUST., & MINERAL	283,721,808	4,462,667	1.5729	5.56%
H	RESIDENTIAL **	3,131,874,956	44,898,726	1.4336	55.90%
	SAUNDERS COUNTY	\$5,962,774,911	\$80,318,313	1.3470	100.00%

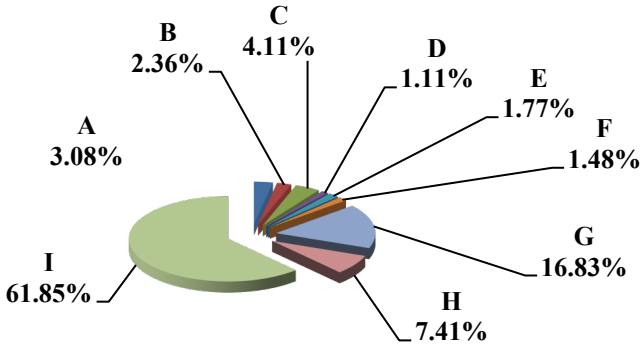
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$63,402,005	1.06%
B	PUBLIC SERVIC ENTITIES	29,280,291	0.49%
C	COMMERCIAL & INDUST. EQUIP.	52,080,164	0.87%
D	AGRIC. MACHINERY & EQUIP.	98,467,356	1.65%
E	AG-OUTBLDG & FARM SITE LAND	121,568,120	2.04%
F	AGRICULTURAL LAND	2,182,380,211	36.60%
G	COMMERCIAL, INDUST., & MINERAL	283,721,808	4.76%
H	RESIDENTIAL **	3,131,874,956	52.52%
	SAUNDERS COUNTY	\$5,962,774,911	100.00%

** Residential includes ag-dwelling & farm home site land.

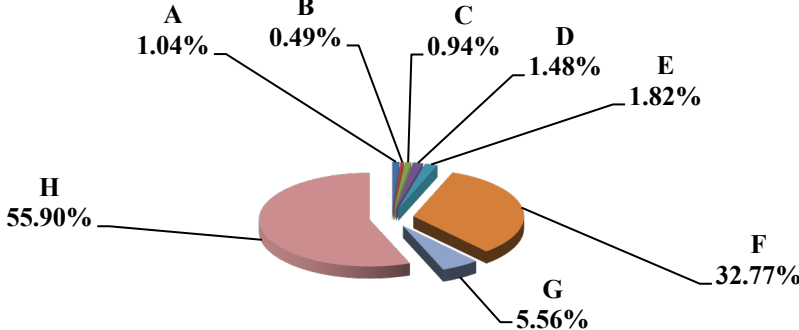
78 SAUNDERS COUNTY

2025 Levels of Value	
Residential:	92%
Commercial:	97%
Agricultural:	72%
Ag Special Value:	72%

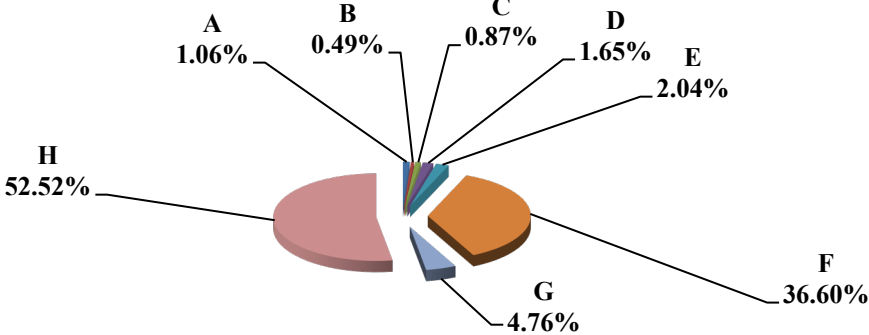
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Gering, NE	Taxable Aground Acres:	
County Population:	36,084	Irrigated	165,280.49
Residential & Recreational Records:	15,995	Dryland	24,846.28
Commercial, Indust., & Mineral Records:	2,177	Grassland	195,717.61
Agricultural Records:	3,835	Wasteland	18,046.21
Total Taxable Real Property Records:	22,007	Other	1,577.00
		Total Acres	405,467.59

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,761,279,526	2,316,222	0.0237	3.40%
C	FIRE DISTRICTS	1,991,258,445	855,364	0.0430	1.25%
D	EDUCATIONAL SERVICE UNITS	4,162,541,141	654,394	0.0157	0.96%
E	NATURAL RESOURCE DISTRICTS	4,162,541,141	1,799,303	0.0432	2.64%
F	COMMUNITY COLLEGE	4,162,541,141	874,428	0.0210	1.28%
G	COUNTY	4,162,541,141	15,293,699	0.3674	22.42%
H	CITY OR VILLAGE	2,232,330,845	5,410,487	0.2424	7.93%
I	SCHOOL DISTRICTS *	4,162,541,143	41,014,056	0.9853	60.12%
	SCOTTS BLUFF COUNTY	\$4,162,541,141	\$68,217,953	1.6389	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$247,130,628	\$3,890,071	1.5741	5.70%
B	PUBLIC SERVIC ENTITIES	64,403,411	1,038,112	1.6119	1.52%
C	COMMERCIAL & INDUST. EQUIP.	121,897,076	1,983,597	1.6273	2.91%
D	AGRIC. MACHINERY & EQUIP.	68,546,776	1,054,610	1.5385	1.55%
E	AG-OUTBLDG & FARM SITE LAND	56,015,935	840,625	1.5007	1.23%
F	AGRICULTURAL LAND	595,511,115	9,094,727	1.5272	13.33%
G	COMMERCIAL, INDUST., & MINERAL	686,266,253	11,294,801	1.6458	16.56%
H	RESIDENTIAL **	2,322,769,947	39,021,410	1.6800	57.20%
	SCOTTS BLUFF COUNTY	\$4,162,541,141	\$68,217,953	1.6389	100.00%

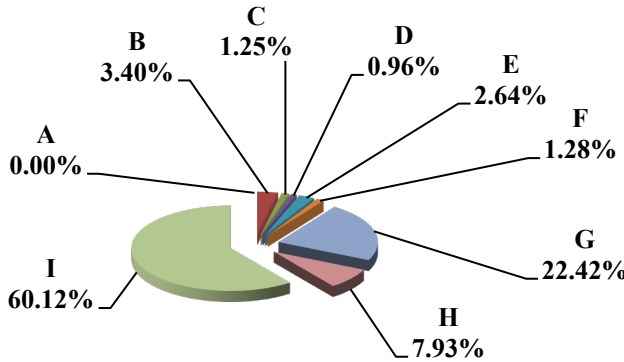
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$247,130,628	5.94%
B	PUBLIC SERVIC ENTITIES	64,403,411	1.55%
C	COMMERCIAL & INDUST. EQUIP.	121,897,076	2.93%
D	AGRIC. MACHINERY & EQUIP.	68,546,776	1.65%
E	AG-OUTBLDG & FARM SITE LAND	56,015,935	1.35%
F	AGRICULTURAL LAND	595,511,115	14.31%
G	COMMERCIAL, INDUST., & MINERAL	686,266,253	16.49%
H	RESIDENTIAL **	2,322,769,947	55.80%
	SCOTTS BLUFF COUNTY	\$4,162,541,141	100.00%

** Residential includes ag-dwelling & farm home site land.

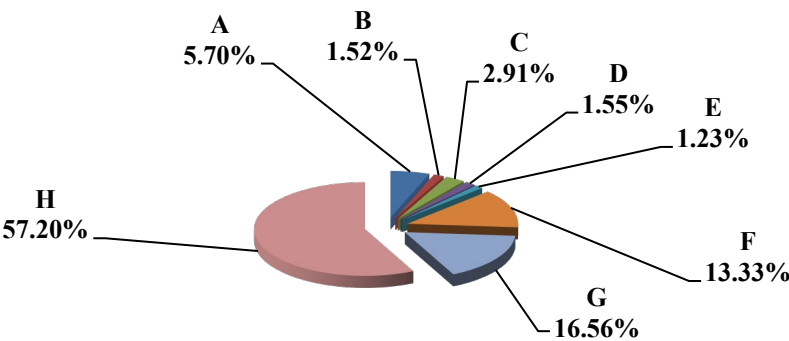
79 SCOTTS BLUFF COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	93%
Agricultural:	70%
Ag Special Value:	70%

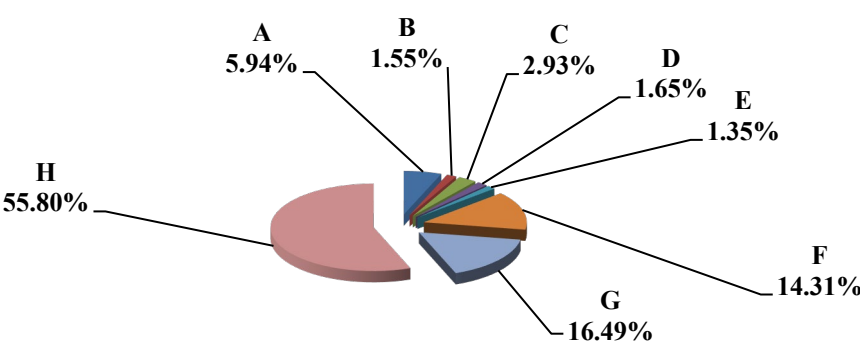
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Seward, NE	Taxable Aglan Acres:
County Population:	17,609	Irrigated145,009.02
Residential & Recreational Records:	6,418	Dryland115,529.01
Commercial, Indust., & Mineral Records:	738	Grassland59,618.07
Agricultural Records:	3,634	Wasteland5,128.95
Total Taxable Real Property Records:	10,790	Other1,891.13
		Total Acres327,176.18

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,550,615,544	721,460	0.0130	1.55%
C	FIRE DISTRICTS	3,032,489,764	1,027,429	0.0339	2.20%
D	EDUCATIONAL SERVICE UNITS	4,157,066,373	642,958	0.0155	1.38%
E	NATURAL RESOURCE DISTRICTS	4,157,066,371	772,822	0.0186	1.66%
F	COMMUNITY COLLEGE	4,157,066,375	831,415	0.0200	1.78%
G	COUNTY	4,157,066,375	10,321,831	0.2483	22.11%
H	CITY OR VILLAGE	1,124,576,608	3,884,281	0.3454	8.32%
I	SCHOOL DISTRICTS *	4,157,066,369	28,490,071	0.6853	61.02%
	SEWARD COUNTY	\$4,157,066,375	\$46,692,267	1.1232	100.00%

* Includes Learning Community and all School Bonds

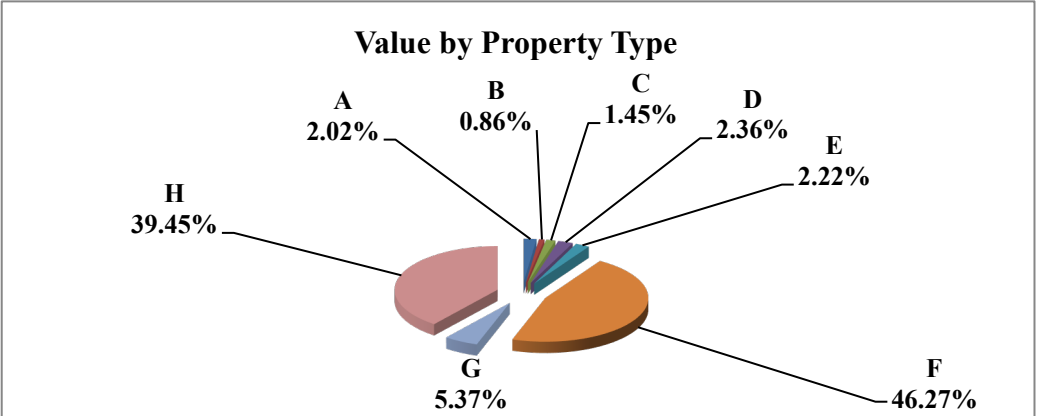
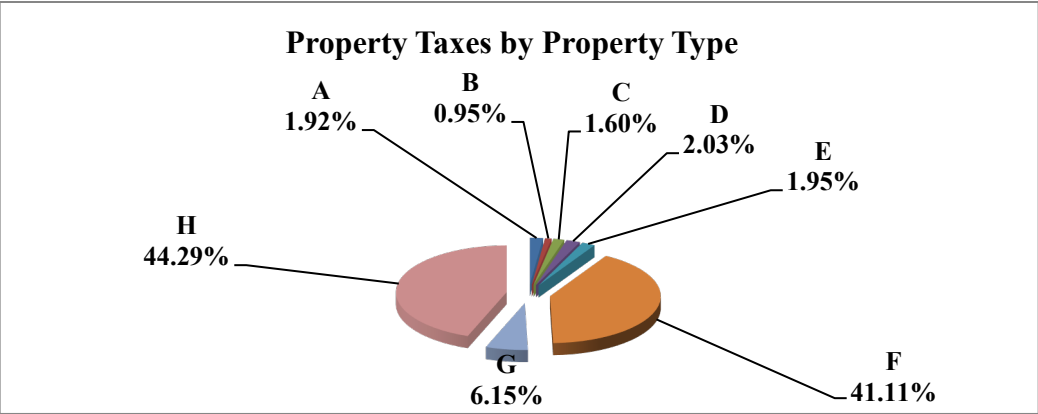
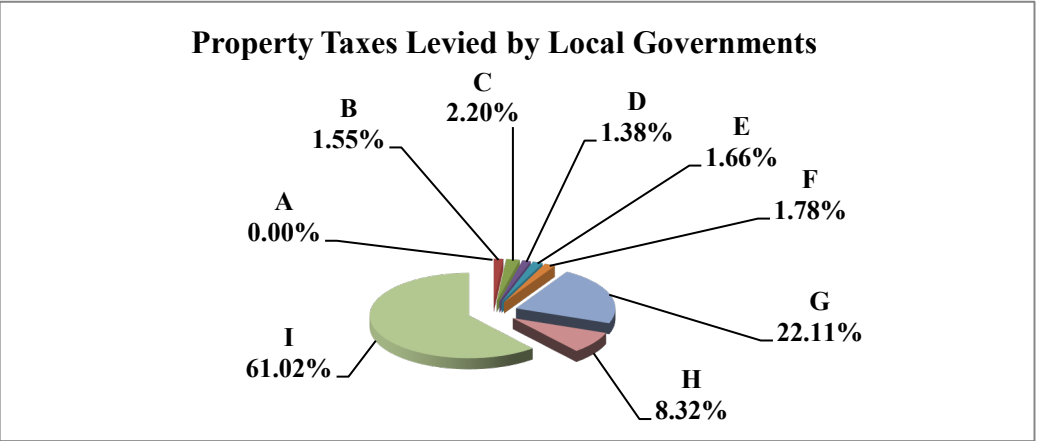
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$83,835,364	\$896,258	1.0691	1.92%
B	PUBLIC SERVIC ENTITIES	35,841,304	445,106	1.2419	0.95%
C	COMMERCIAL & INDUST. EQUIP.	60,299,272	747,862	1.2403	1.60%
D	AGRIC. MACHINERY & EQUIP.	98,295,329	946,806	0.9632	2.03%
E	AG-OUTBLDG & FARM SITE LAND	92,181,561	908,787	0.9859	1.95%
F	AGRICULTURAL LAND	1,923,288,583	19,195,116	0.9980	41.11%
G	COMMERCIAL, INDUST., & MINERAL	223,203,304	2,871,494	1.2865	6.15%
H	RESIDENTIAL **	1,640,121,658	20,680,837	1.2609	44.29%
	SEWARD COUNTY	\$4,157,066,375	\$46,692,267	1.1232	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$83,835,364	2.02%
B	PUBLIC SERVIC ENTITIES	35,841,304	0.86%
C	COMMERCIAL & INDUST. EQUIP.	60,299,272	1.45%
D	AGRIC. MACHINERY & EQUIP.	98,295,329	2.36%
E	AG-OUTBLDG & FARM SITE LAND	92,181,561	2.22%
F	AGRICULTURAL LAND	1,923,288,583	46.27%
G	COMMERCIAL, INDUST., & MINERAL	223,203,304	5.37%
H	RESIDENTIAL **	1,640,121,658	39.45%
	SEWARD COUNTY	\$4,157,066,375	100.00%

** Residential includes ag-dwelling & farm home site land.

80 SEWARD COUNTY

2025 Levels of Value	
Residential:	93%
Commercial:	99%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Rushville, NE	Taxable Aground Acres:
County Population:	5,127	Irrigated 70,939.67
Residential & Recreational Records:	2,611	Dryland 142,518.00
Commercial, Indust., & Mineral Records:	439	Grassland 1,260,698.47
Agricultural Records:	5,439	Wasteland 71,874.87
Total Taxable Real Property Records:	8,489	Other 354.56
		Total Acres 1,546,385.57

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,687,106,523	397,849	0.0108	2.32%
C	FIRE DISTRICTS	1,369,950,856	249,524	0.0182	1.46%
D	EDUCATIONAL SERVICE UNITS	1,524,702,204	238,375	0.0156	1.39%
E	NATURAL RESOURCE DISTRICTS	1,524,702,203	200,529	0.0132	1.17%
F	COMMUNITY COLLEGE	1,524,702,203	320,295	0.0210	1.87%
G	COUNTY	1,524,702,203	4,565,535	0.2994	26.66%
H	CITY OR VILLAGE	157,076,527	693,327	0.4414	4.05%
I	SCHOOL DISTRICTS *	1,524,702,198	10,458,701	0.6860	61.08%
	SHERIDAN COUNTY	\$1,524,702,203	\$17,124,134	1.1231	100.00%

* Includes Learning Community and all School Bonds

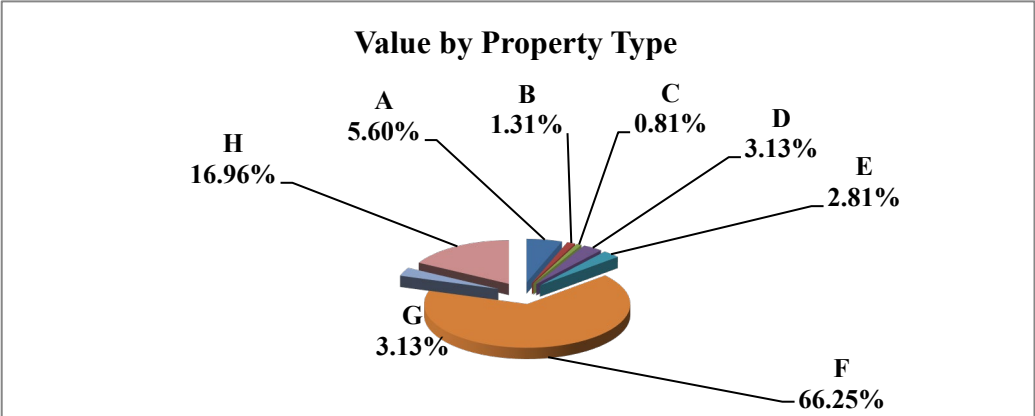
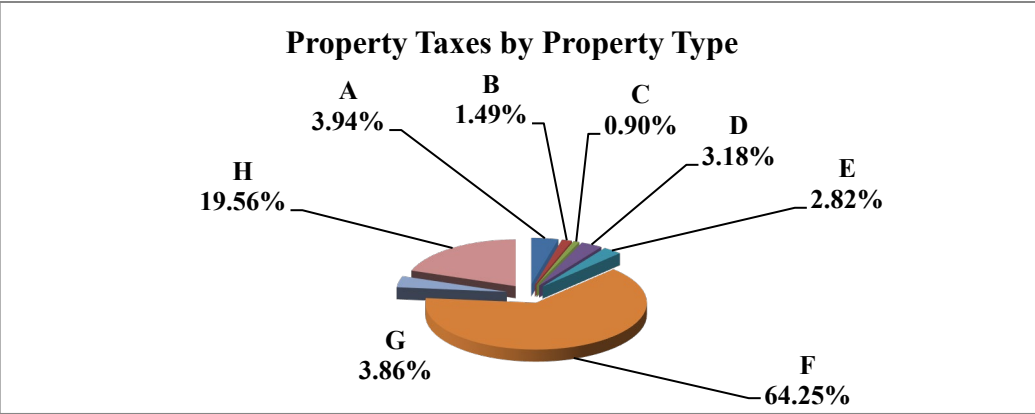
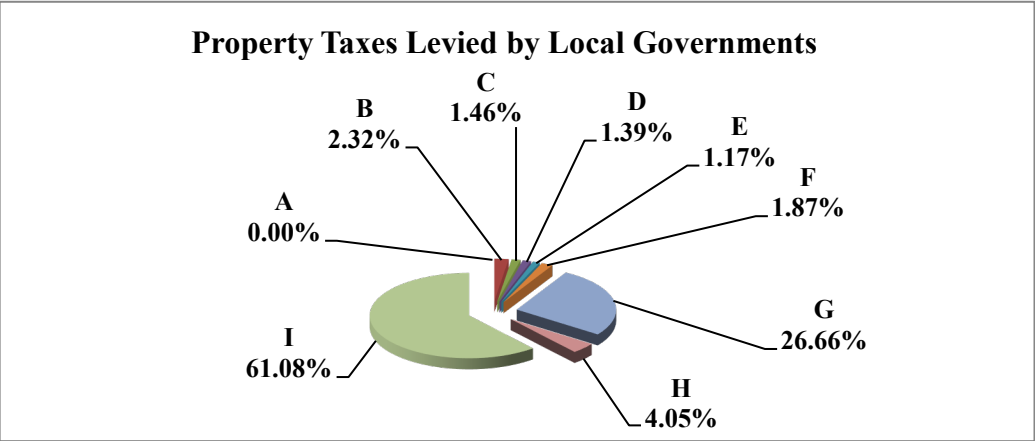
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$85,385,912	\$674,354	0.7898	3.94%
B	PUBLIC SERVIC ENTITIES	19,994,893	255,586	1.2783	1.49%
C	COMMERCIAL & INDUST. EQUIP.	12,286,643	154,299	1.2558	0.90%
D	AGRIC. MACHINERY & EQUIP.	47,692,247	543,898	1.1404	3.18%
E	AG-OUTBLDG & FARM SITE LAND	42,810,072	482,057	1.1260	2.82%
F	AGRICULTURAL LAND	1,010,174,561	11,002,817	1.0892	64.25%
G	COMMERCIAL, INDUST., & MINERAL	47,697,918	661,045	1.3859	3.86%
H	RESIDENTIAL **	258,659,957	3,350,077	1.2952	19.56%
	SHERIDAN COUNTY	\$1,524,702,203	\$17,124,134	1.1231	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$85,385,912	5.60%
B	PUBLIC SERVIC ENTITIES	19,994,893	1.31%
C	COMMERCIAL & INDUST. EQUIP.	12,286,643	0.81%
D	AGRIC. MACHINERY & EQUIP.	47,692,247	3.13%
E	AG-OUTBLDG & FARM SITE LAND	42,810,072	2.81%
F	AGRICULTURAL LAND	1,010,174,561	66.25%
G	COMMERCIAL, INDUST., & MINERAL	47,697,918	3.13%
H	RESIDENTIAL **	258,659,957	16.96%
	SHERIDAN COUNTY	\$1,524,702,203	100.00%

** Residential includes ag-dwelling & farm home site land.

81 SHERIDAN COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	98%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Loup City, NE	Taxable Aground Acres:
County Population:	2,959	Irrigated 93,259.95
Residential & Recreational Records:	1,591	Dryland 43,217.52
Commercial, Indust., & Mineral Records:	217	Grassland 202,446.32
Agricultural Records:	2,062	Wasteland 874.12
Total Taxable Real Property Records:	3,870	Other 700.87
		Total Acres 340,498.78

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,807,984,833	64,362	0.0036	0.48%
C	FIRE DISTRICTS	1,189,210,864	127,729	0.0107	0.95%
D	EDUCATIONAL SERVICE UNITS	1,314,221,307	156,550	0.0119	1.16%
E	NATURAL RESOURCE DISTRICTS	1,314,221,307	326,466	0.0248	2.42%
F	COMMUNITY COLLEGE	1,314,221,307	262,845	0.0200	1.95%
G	COUNTY	1,314,221,307	3,094,969	0.2355	22.93%
H	CITY OR VILLAGE	125,010,441	644,728	0.5157	4.78%
I	SCHOOL DISTRICTS *	1,314,221,307	8,818,002	0.6710	65.34%
	SHERMAN COUNTY	\$1,314,221,307	\$13,495,652	1.0269	100.00%

* Includes Learning Community and all School Bonds

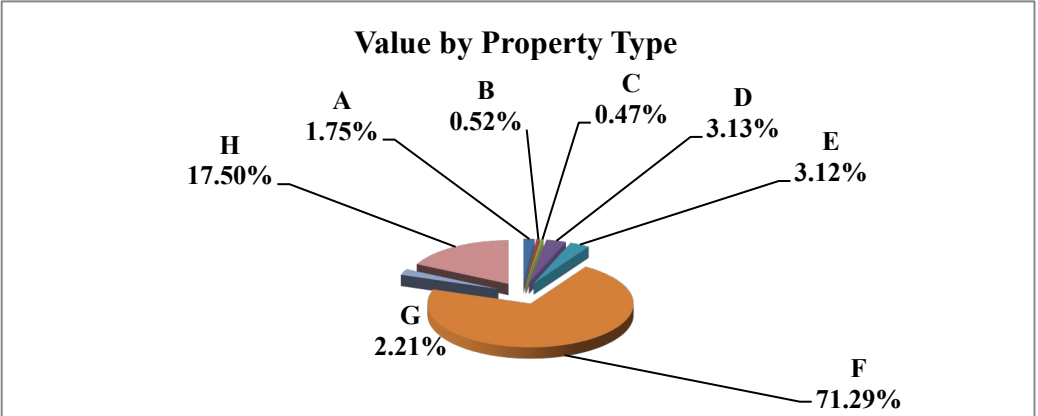
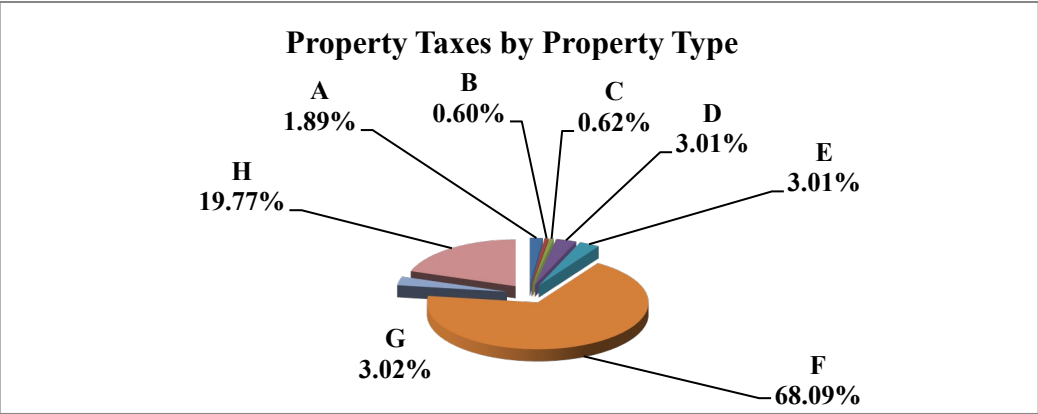
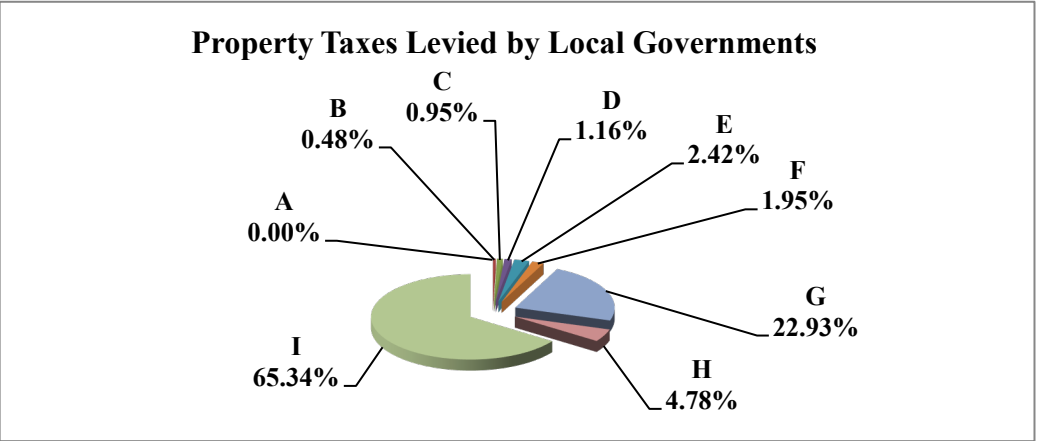
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$22,938,718	\$254,420	1.1091	1.89%
B	PUBLIC SERVIC ENTITIES	6,836,937	80,313	1.1747	0.60%
C	COMMERCIAL & INDUST. EQUIP.	6,183,228	83,354	1.3481	0.62%
D	AGRIC. MACHINERY & EQUIP.	41,112,314	406,124	0.9878	3.01%
E	AG-OUTBLDG & FARM SITE LAND	41,068,160	406,425	0.9896	3.01%
F	AGRICULTURAL LAND	936,945,225	9,189,379	0.9808	68.09%
G	COMMERCIAL, INDUST., & MINERAL	29,097,535	408,106	1.4025	3.02%
H	RESIDENTIAL **	230,039,190	2,667,532	1.1596	19.77%
	SHERMAN COUNTY	\$1,314,221,307	\$13,495,652	1.0269	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$22,938,718	1.75%
B	PUBLIC SERVIC ENTITIES	6,836,937	0.52%
C	COMMERCIAL & INDUST. EQUIP.	6,183,228	0.47%
D	AGRIC. MACHINERY & EQUIP.	41,112,314	3.13%
E	AG-OUTBLDG & FARM SITE LAND	41,068,160	3.12%
F	AGRICULTURAL LAND	936,945,225	71.29%
G	COMMERCIAL, INDUST., & MINERAL	29,097,535	2.21%
H	RESIDENTIAL **	230,039,190	17.50%
	SHERMAN COUNTY	\$1,314,221,307	100.00%

** Residential includes ag-dwelling & farm home site land.

82 SHERMAN COUNTY

2025 Levels of Value	
Residential:	99%
Commercial:	94%
Agricultural:	70%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Harrison, NE	Taxable Aground Acres:
County Population:	1,135	Irrigated44,297.68
Residential & Recreational Records:	450	Dryland36,481.04
Commercial, Indust., & Mineral Records:	88	Grassland1,065,020.54
Agricultural Records:	3,974	Wasteland49,019.31
Total Taxable Real Property Records:	4,512	Other0.00
		Total Acres1,194,818.57

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	955,374,927	46,928	0.0049	0.60%
C	FIRE DISTRICTS	800,411,540	265,891	0.0332	3.42%
D	EDUCATIONAL SERVICE UNITS	812,706,687	127,766	0.0157	1.64%
E	NATURAL RESOURCE DISTRICTS	812,706,684	196,809	0.0242	2.53%
F	COMMUNITY COLLEGE	812,706,687	170,726	0.0210	2.20%
G	COUNTY	812,706,687	1,683,779	0.2072	21.68%
H	CITY OR VILLAGE	12,295,147	46,001	0.3741	0.59%
I	SCHOOL DISTRICTS *	812,706,690	5,229,308	0.6434	67.33%
	SIoux COUNTY	\$812,706,687	\$7,767,208	0.9557	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$66,173,262	\$682,241	1.0310	8.78%
B	PUBLIC SERVIC ENTITIES	6,487,669	61,107	0.9419	0.79%
C	COMMERCIAL & INDUST. EQUIP.	2,935,766	27,203	0.9266	0.35%
D	AGRIC. MACHINERY & EQUIP.	24,663,925	245,151	0.9940	3.16%
E	AG-OUTBLDG & FARM SITE LAND	33,799,597	339,777	1.0053	4.37%
F	AGRICULTURAL LAND	602,700,573	5,619,348	0.9324	72.35%
G	COMMERCIAL, INDUST., & MINERAL	9,901,474	110,311	1.1141	1.42%
H	RESIDENTIAL **	66,044,421	682,071	1.0327	8.78%
	SIoux COUNTY	\$812,706,687	\$7,767,208	0.9557	100.00%

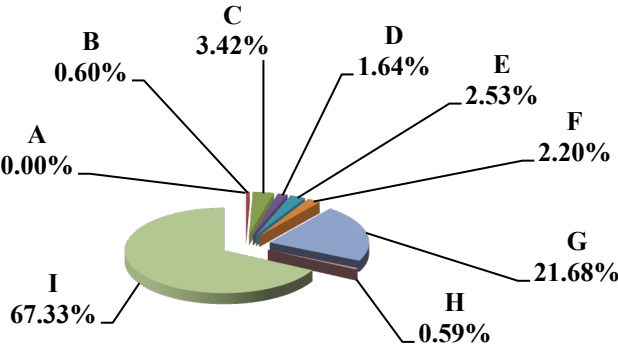
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$66,173,262	8.14%
B	PUBLIC SERVIC ENTITIES	6,487,669	0.80%
C	COMMERCIAL & INDUST. EQUIP.	2,935,766	0.36%
D	AGRIC. MACHINERY & EQUIP.	24,663,925	3.03%
E	AG-OUTBLDG & FARM SITE LAND	33,799,597	4.16%
F	AGRICULTURAL LAND	602,700,573	74.16%
G	COMMERCIAL, INDUST., & MINERAL	9,901,474	1.22%
H	RESIDENTIAL **	66,044,421	8.13%
	SIoux COUNTY	\$812,706,687	100.00%

** Residential includes ag-dwelling & farm home site land.

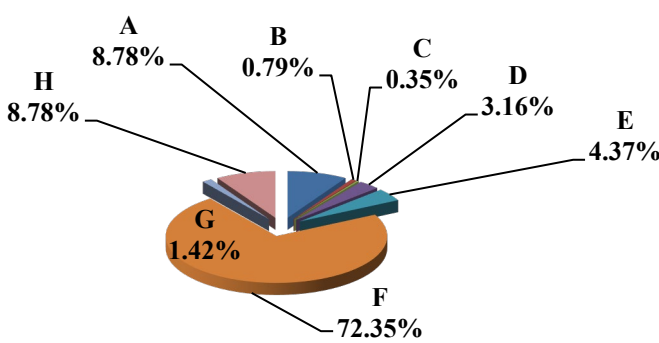
83 SIOUX COUNTY

2025 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

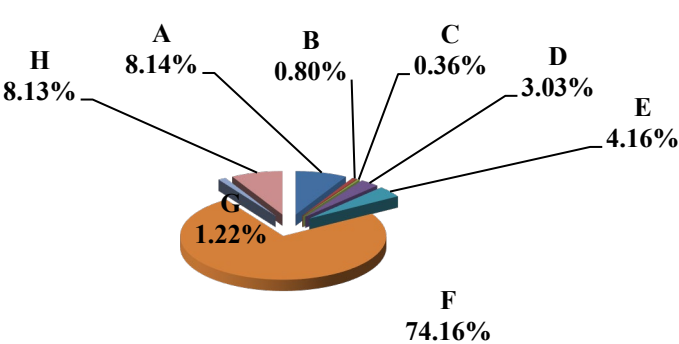
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Stanton, NE	Taxable Aground Acres:	
County Population:	5,842	Irrigated	37,791.85
Residential & Recreational Records:	2,280	Dryland	155,090.82
Commercial, Indust., & Mineral Records:	196	Grassland	54,904.55
Agricultural Records:	3,246	Wasteland	5,168.46
Total Taxable Real Property Records:	5,722	Other	2,455.97
		Total Acres	255,411.65

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,613,708,266	435,052	0.0166	1.74%
C	FIRE DISTRICTS	2,258,240,440	564,674	0.0250	2.26%
D	EDUCATIONAL SERVICE UNITS	2,398,599,900	338,679	0.0141	1.36%
E	NATURAL RESOURCE DISTRICTS	2,398,599,898	400,855	0.0167	1.61%
F	COMMUNITY COLLEGE	2,398,599,898	479,721	0.0200	1.92%
G	COUNTY	2,398,599,898	5,688,334	0.2372	22.80%
H	CITY OR VILLAGE	140,359,463	499,977	0.3562	2.00%
I	SCHOOL DISTRICTS *	2,398,599,901	16,546,175	0.6898	66.31%
	STANTON COUNTY	\$2,398,599,898	\$24,953,467	1.0403	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	23,434,847	249,537	1.0648	1.00%
C	COMMERCIAL & INDUST. EQUIP.	131,570,159	1,540,725	1.1710	6.17%
D	AGRIC. MACHINERY & EQUIP.	51,708,573	509,381	0.9851	2.04%
E	AG-OUTBLDG & FARM SITE LAND	48,916,155	496,313	1.0146	1.99%
F	AGRICULTURAL LAND	1,538,824,210	15,077,580	0.9798	60.42%
G	COMMERCIAL, INDUST., & MINERAL	70,186,576	855,415	1.2188	3.43%
H	RESIDENTIAL **	533,959,378	6,224,517	1.1657	24.94%
	STANTON COUNTY	\$2,398,599,898	\$24,953,467	1.0403	100.00%

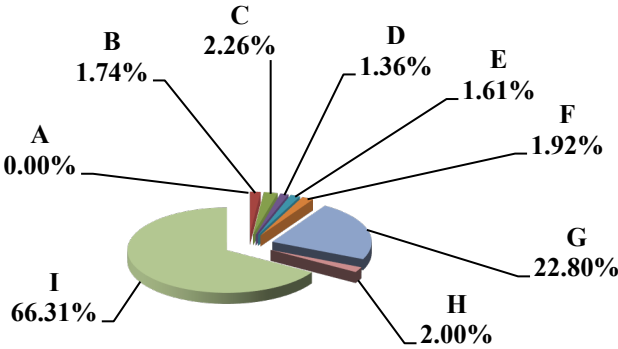
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	23,434,847	0.98%
C	COMMERCIAL & INDUST. EQUIP.	131,570,159	5.49%
D	AGRIC. MACHINERY & EQUIP.	51,708,573	2.16%
E	AG-OUTBLDG & FARM SITE LAND	48,916,155	2.04%
F	AGRICULTURAL LAND	1,538,824,210	64.16%
G	COMMERCIAL, INDUST., & MINERAL	70,186,576	2.93%
H	RESIDENTIAL **	533,959,378	22.26%
	STANTON COUNTY	\$2,398,599,898	100.00%

** Residential includes ag-dwelling & farm home site land.

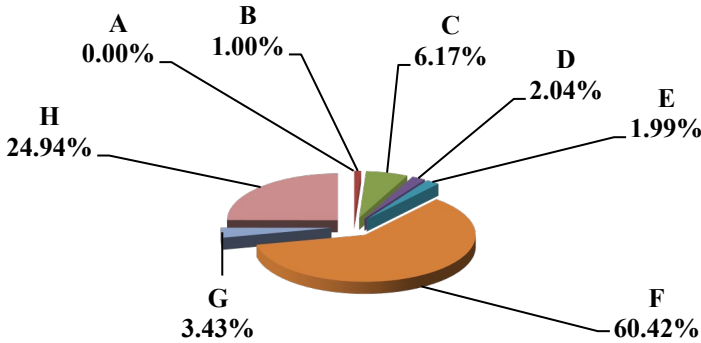
84 STANTON COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

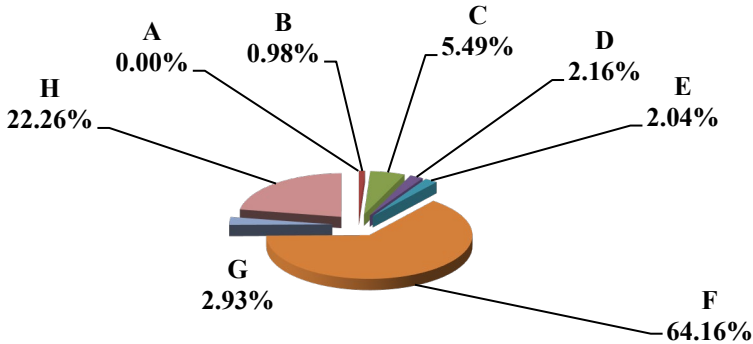
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Hebron, NE	Taxable Aground Acres:
County Population:	5,034	Irrigated166,158.03
Residential & Recreational Records:	2,680	Dryland104,669.07
Commercial, Indust., & Mineral Records:	489	Grassland71,878.75
Agricultural Records:	2,984	Wasteland2,284.58
Total Taxable Real Property Records:	6,153	Other143.42
		Total Acres345,133.85

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,502,147,381	340,913	0.0097	1.50%
C	FIRE DISTRICTS	2,268,875,813	692,159	0.0305	3.05%
D	EDUCATIONAL SERVICE UNITS	2,523,768,329	378,655	0.0150	1.67%
E	NATURAL RESOURCE DISTRICTS	2,523,768,331	436,183	0.0173	1.92%
F	COMMUNITY COLLEGE	2,523,768,331	504,755	0.0200	2.22%
G	COUNTY	2,523,768,331	4,454,452	0.1765	19.62%
H	CITY OR VILLAGE	268,914,461	1,008,454	0.3750	4.44%
I	SCHOOL DISTRICTS *	2,523,768,333	14,887,656	0.5899	65.58%
	THAYER COUNTY	\$2,523,768,331	\$22,703,225	0.8996	100.00%

* Includes Learning Community and all School Bonds

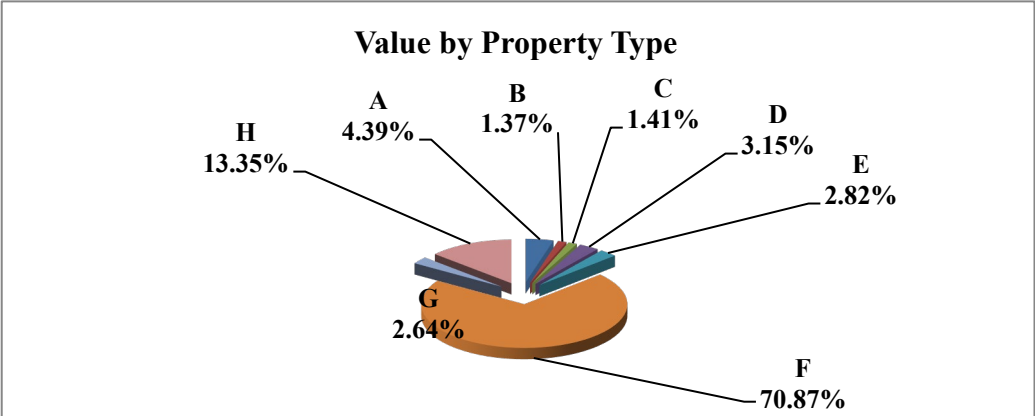
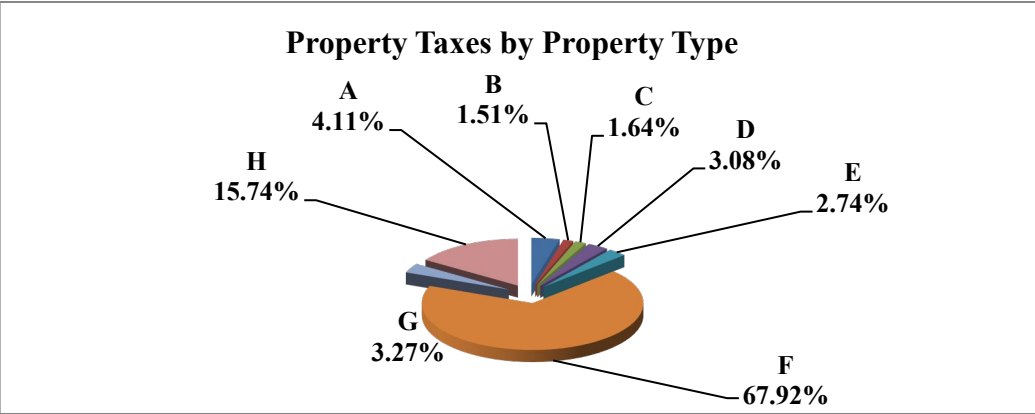
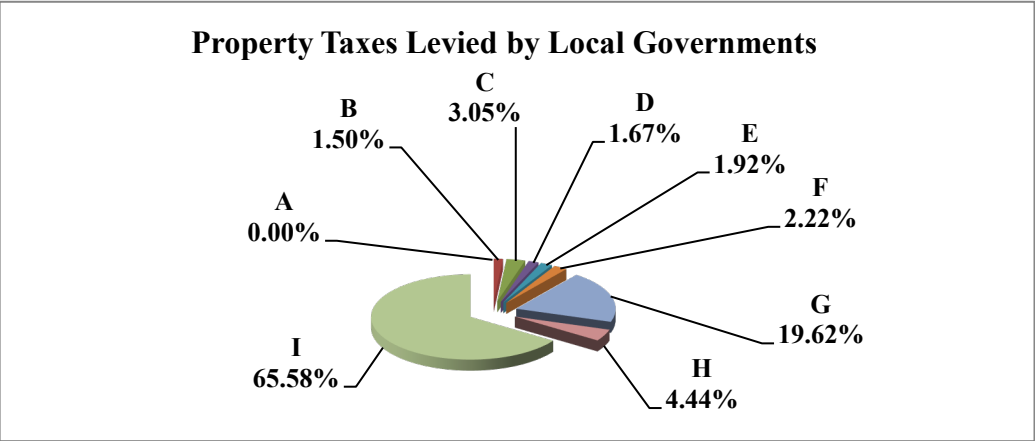
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$110,703,601	\$932,869	0.8427	4.11%
B	PUBLIC SERVIC ENTITIES	34,478,355	341,740	0.9912	1.51%
C	COMMERCIAL & INDUST. EQUIP.	35,630,478	371,949	1.0439	1.64%
D	AGRIC. MACHINERY & EQUIP.	79,515,136	698,690	0.8787	3.08%
E	AG-OUTBLDG & FARM SITE LAND	71,257,101	621,670	0.8724	2.74%
F	AGRICULTURAL LAND	1,788,675,429	15,420,534	0.8621	67.92%
G	COMMERCIAL, INDUST., & MINERAL	66,611,422	742,057	1.1140	3.27%
H	RESIDENTIAL **	336,896,809	3,573,717	1.0608	15.74%
	THAYER COUNTY	\$2,523,768,331	\$22,703,225	0.8996	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$110,703,601	4.39%
B	PUBLIC SERVIC ENTITIES	34,478,355	1.37%
C	COMMERCIAL & INDUST. EQUIP.	35,630,478	1.41%
D	AGRIC. MACHINERY & EQUIP.	79,515,136	3.15%
E	AG-OUTBLDG & FARM SITE LAND	71,257,101	2.82%
F	AGRICULTURAL LAND	1,788,675,429	70.87%
G	COMMERCIAL, INDUST., & MINERAL	66,611,422	2.64%
H	RESIDENTIAL **	336,896,809	13.35%
	THAYER COUNTY	\$2,523,768,331	100.00%

** Residential includes ag-dwelling & farm home site land.

85 THAYER COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	98%
Agricultural:	71%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Thedford, NE	Taxable Aglan Acres:	
County Population:	669	Irrigated	3,493.55
Residential & Recreational Records:	530	Dryland	0.00
Commercial, Indust., & Mineral Records:	83	Grassland	363,280.25
Agricultural Records:	1,142	Wasteland	367.08
Total Taxable Real Property Records:	1,755	Other	151.00
		Total Acres	367,291.88

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,175,080,025	113,455	0.0097	2.81%
C	FIRE DISTRICTS	406,663,739	58,428	0.0144	1.45%
D	EDUCATIONAL SERVICE UNITS	413,167,046	59,983	0.0145	1.48%
E	NATURAL RESOURCE DISTRICTS	413,167,046	55,104	0.0133	1.36%
F	COMMUNITY COLLEGE	413,167,046	82,634	0.0200	2.04%
G	COUNTY	413,167,046	861,744	0.2086	21.32%
H	CITY OR VILLAGE	19,640,285	64,323	0.3275	1.59%
I	SCHOOL DISTRICTS *	413,167,046	2,746,224	0.6647	67.94%
	THOMAS COUNTY	\$413,167,046	\$4,041,896	0.9783	100.00%

* Includes Learning Community and all School Bonds

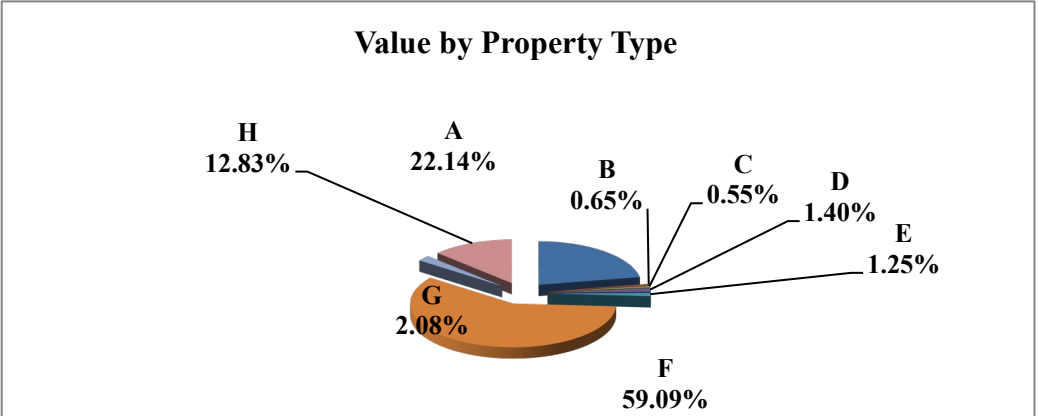
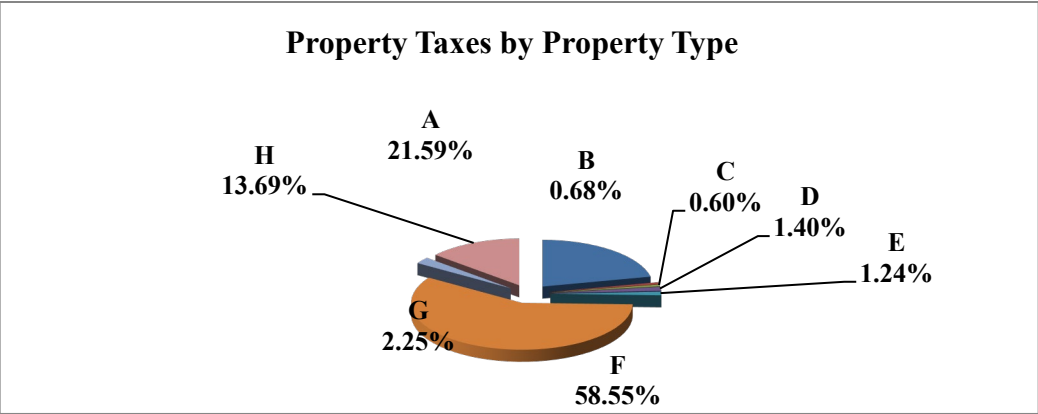
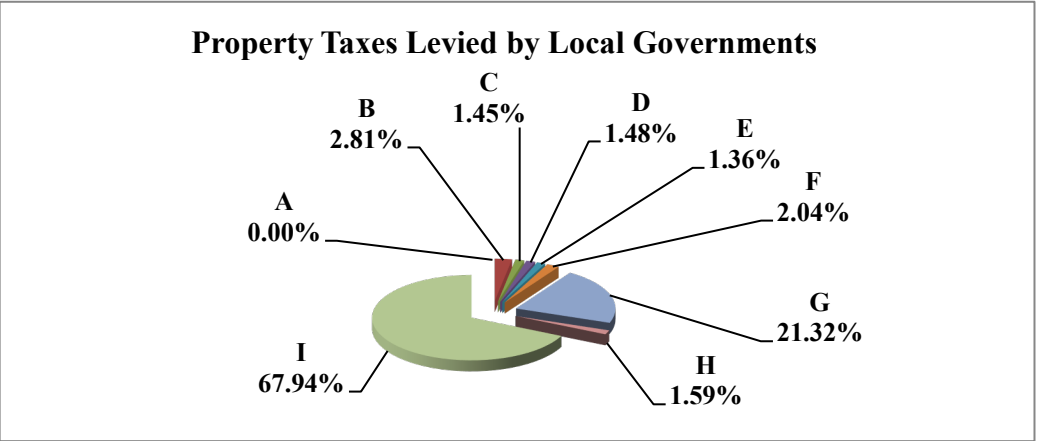
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$91,473,696	\$872,610	0.9539	21.59%
B	PUBLIC SERVIC ENTITIES	2,693,780	27,602	1.0247	0.68%
C	COMMERCIAL & INDUST. EQUIP.	2,269,709	24,174	1.0651	0.60%
D	AGRIC. MACHINERY & EQUIP.	5,803,185	56,419	0.9722	1.40%
E	AG-OUTBLDG & FARM SITE LAND	5,156,380	50,205	0.9736	1.24%
F	AGRICULTURAL LAND	244,146,995	2,366,412	0.9693	58.55%
G	COMMERCIAL, INDUST., & MINERAL	8,594,115	91,034	1.0593	2.25%
H	RESIDENTIAL **	53,029,186	553,440	1.0437	13.69%
	THOMAS COUNTY	\$413,167,046	\$4,041,896	0.9783	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$91,473,696	22.14%
B	PUBLIC SERVIC ENTITIES	2,693,780	0.65%
C	COMMERCIAL & INDUST. EQUIP.	2,269,709	0.55%
D	AGRIC. MACHINERY & EQUIP.	5,803,185	1.40%
E	AG-OUTBLDG & FARM SITE LAND	5,156,380	1.25%
F	AGRICULTURAL LAND	244,146,995	59.09%
G	COMMERCIAL, INDUST., & MINERAL	8,594,115	2.08%
H	RESIDENTIAL **	53,029,186	12.83%
	THOMAS COUNTY	\$413,167,046	100.00%

** Residential includes ag-dwelling & farm home site land.

86 THOMAS COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Pender, NE	Taxable Aground Acres:	
County Population:	6,773	Irrigated	14,000.49
Residential & Recreational Records:	1,918	Dryland	152,389.77
Commercial, Indust., & Mineral Records:	268	Grassland	11,693.96
Agricultural Records:	2,334	Wasteland	3,902.74
Total Taxable Real Property Records:	4,520	Other	0.00
		Total Acres	181,986.96

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,421,076,903	\$302,773	0.0213	1.66%
B	MISCELLANEOUS DISTRICTS	2,111,986,298	162,264	0.0077	0.89%
C	FIRE DISTRICTS	1,289,308,052	234,279	0.0182	1.29%
D	EDUCATIONAL SERVICE UNITS	1,421,076,903	213,162	0.0150	1.17%
E	NATURAL RESOURCE DISTRICTS	1,421,076,903	335,814	0.0236	1.84%
F	COMMUNITY COLLEGE	1,421,076,903	284,216	0.0200	1.56%
G	COUNTY	1,421,076,903	4,821,222	0.3393	26.47%
H	CITY OR VILLAGE	152,745,241	1,039,860	0.6808	5.71%
I	SCHOOL DISTRICTS *	1,421,076,903	10,822,254	0.7616	59.41%
	THURSTON COUNTY	\$1,421,076,903	\$18,215,846	1.2818	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$17,739,033	\$264,872	1.4932	1.45%
B	PUBLIC SERVIC ENTITIES	16,033,639	220,761	1.3769	1.21%
C	COMMERCIAL & INDUST. EQUIP.	13,608,428	239,566	1.7604	1.32%
D	AGRIC. MACHINERY & EQUIP.	61,938,669	766,396	1.2373	4.21%
E	AG-OUTBLDG & FARM SITE LAND	39,007,660	475,190	1.2182	2.61%
F	AGRICULTURAL LAND	1,035,622,880	12,491,313	1.2062	68.57%
G	COMMERCIAL, INDUST., & MINERAL	29,141,675	533,725	1.8315	2.93%
H	RESIDENTIAL **	207,984,919	3,224,025	1.5501	17.70%
	THURSTON COUNTY	\$1,421,076,903	\$18,215,846	1.2818	100.00%

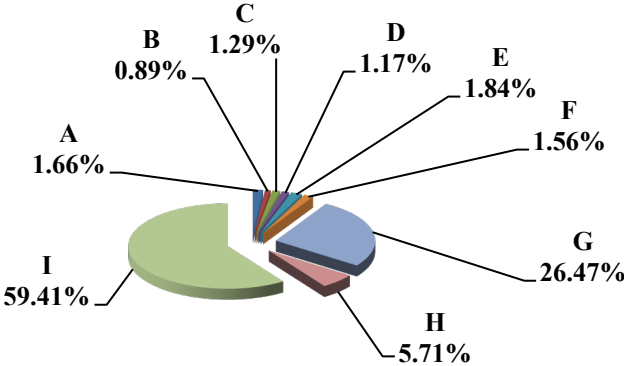
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$17,739,033	1.25%
B	PUBLIC SERVIC ENTITIES	16,033,639	1.13%
C	COMMERCIAL & INDUST. EQUIP.	13,608,428	0.96%
D	AGRIC. MACHINERY & EQUIP.	61,938,669	4.36%
E	AG-OUTBLDG & FARM SITE LAND	39,007,660	2.74%
F	AGRICULTURAL LAND	1,035,622,880	72.88%
G	COMMERCIAL, INDUST., & MINERAL	29,141,675	2.05%
H	RESIDENTIAL **	207,984,919	14.64%
	THURSTON COUNTY	\$1,421,076,903	100.00%

** Residential includes ag-dwelling & farm home site land.

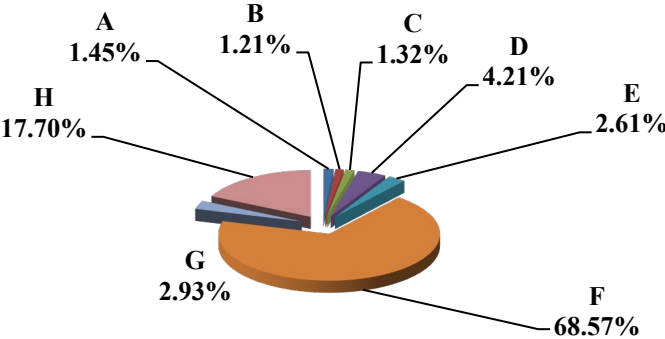
87 THURSTON COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

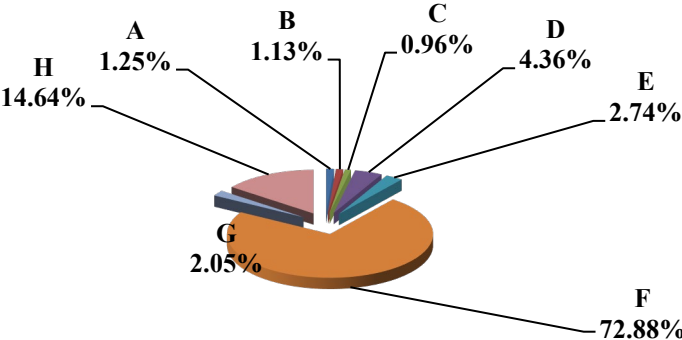
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Ord, NE	Taxable Aground Acres:
County Population:	4,059	Irrigated 105,856.43
Residential & Recreational Records:	1,802	Dryland 30,440.90
Commercial, Indust., & Mineral Records:	380	Grassland 205,311.45
Agricultural Records:	2,151	Wasteland 2,850.99
Total Taxable Real Property Records:	4,333	Other 291.78
		Total Acres 344,751.55

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$556,110,088	\$218,837	0.0394	1.27%
B	MISCELLANEOUS DISTRICTS	3,023,077,111	214,910	0.0071	1.25%
C	FIRE DISTRICTS	1,352,882,157	211,380	0.0156	1.23%
D	EDUCATIONAL SERVICE UNITS	1,352,882,158	161,156	0.0119	0.94%
E	NATURAL RESOURCE DISTRICTS	1,352,882,158	336,070	0.0248	1.96%
F	COMMUNITY COLLEGE	1,352,882,158	270,578	0.0200	1.57%
G	COUNTY	1,352,882,158	4,193,940	0.3100	24.41%
H	CITY OR VILLAGE	283,431,079	1,374,444	0.4849	8.00%
I	SCHOOL DISTRICTS *	1,352,882,158	10,201,923	0.7541	59.37%
	VALLEY COUNTY	\$1,352,882,158	\$17,183,236	1.2701	100.00%

* Includes Learning Community and all School Bonds

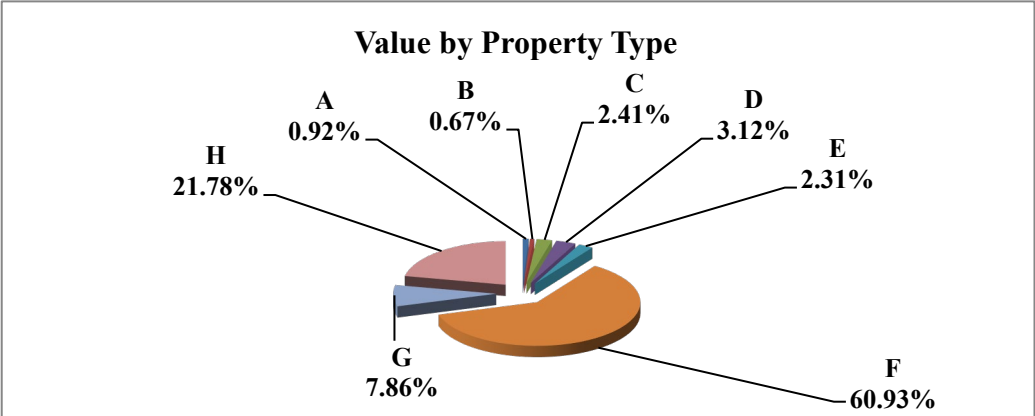
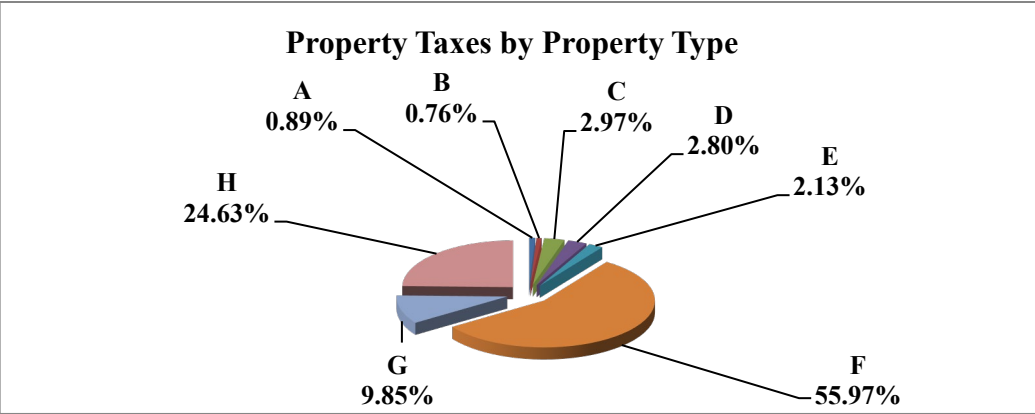
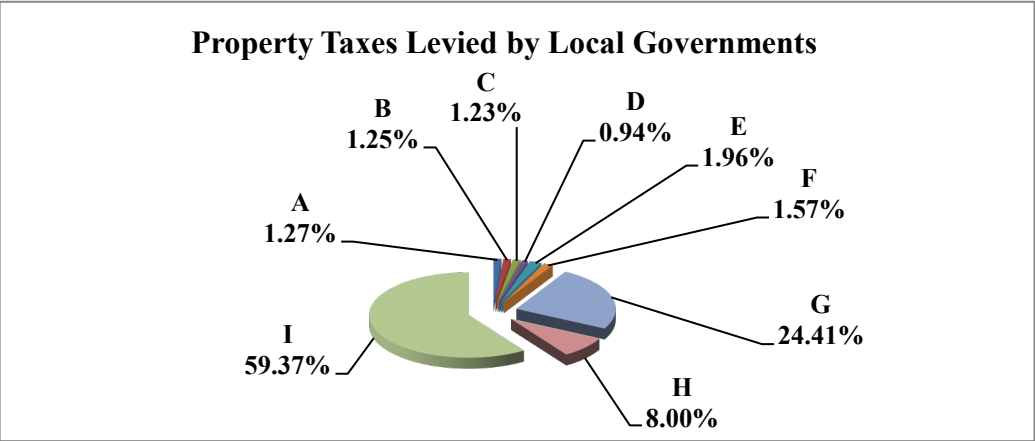
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$12,440,291	\$153,243	1.2318	0.89%
B	PUBLIC SERVIC ENTITIES	9,002,529	130,175	1.4460	0.76%
C	COMMERCIAL & INDUST. EQUIP.	32,670,869	510,660	1.5630	2.97%
D	AGRIC. MACHINERY & EQUIP.	42,211,224	481,729	1.1412	2.80%
E	AG-OUTBLDG & FARM SITE LAND	31,278,715	365,305	1.1679	2.13%
F	AGRICULTURAL LAND	824,257,960	9,618,027	1.1669	55.97%
G	COMMERCIAL, INDUST., & MINERAL	106,401,745	1,692,446	1.5906	9.85%
H	RESIDENTIAL **	294,618,825	4,231,652	1.4363	24.63%
	VALLEY COUNTY	\$1,352,882,158	\$17,183,236	1.2701	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$12,440,291	0.92%
B	PUBLIC SERVIC ENTITIES	9,002,529	0.67%
C	COMMERCIAL & INDUST. EQUIP.	32,670,869	2.41%
D	AGRIC. MACHINERY & EQUIP.	42,211,224	3.12%
E	AG-OUTBLDG & FARM SITE LAND	31,278,715	2.31%
F	AGRICULTURAL LAND	824,257,960	60.93%
G	COMMERCIAL, INDUST., & MINERAL	106,401,745	7.86%
H	RESIDENTIAL **	294,618,825	21.78%
	VALLEY COUNTY	\$1,352,882,158	100.00%

** Residential includes ag-dwelling & farm home site land.

88 VALLEY COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	96%
Agricultural:	69%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Blair, NE	Taxable Aground Acres:	
County Population:	20,865	Irrigated	16,037.59
Residential & Recreational Records:	8,209	Dryland	151,716.66
Commercial, Indust., & Mineral Records:	792	Grassland	25,807.63
Agricultural Records:	4,723	Wasteland	19,595.46
Total Taxable Real Property Records:	13,724	Other	2.00
		Total Acres	213,159.34

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,932,704,578	\$672,079	0.0171	1.00%
B	MISCELLANEOUS DISTRICTS	21,893,321,349	2,551,081	0.0117	3.81%
C	FIRE DISTRICTS	3,861,987,982	1,233,433	0.0319	1.84%
D	EDUCATIONAL SERVICE UNITS	5,049,731,349	757,461	0.0150	1.13%
E	NATURAL RESOURCE DISTRICTS	5,049,731,350	1,532,696	0.0304	2.29%
F	COMMUNITY COLLEGE	5,049,731,350	1,009,950	0.0200	1.51%
G	COUNTY	5,049,731,349	13,089,470	0.2592	19.53%
H	CITY OR VILLAGE	1,458,456,035	4,754,410	0.3260	7.09%
I	SCHOOL DISTRICTS *	5,049,731,351	41,421,124	0.8203	61.80%
	WASHINGTON COUNTY	\$5,049,731,349	\$67,021,704	1.3272	100.00%

* Includes Learning Community and all School Bonds

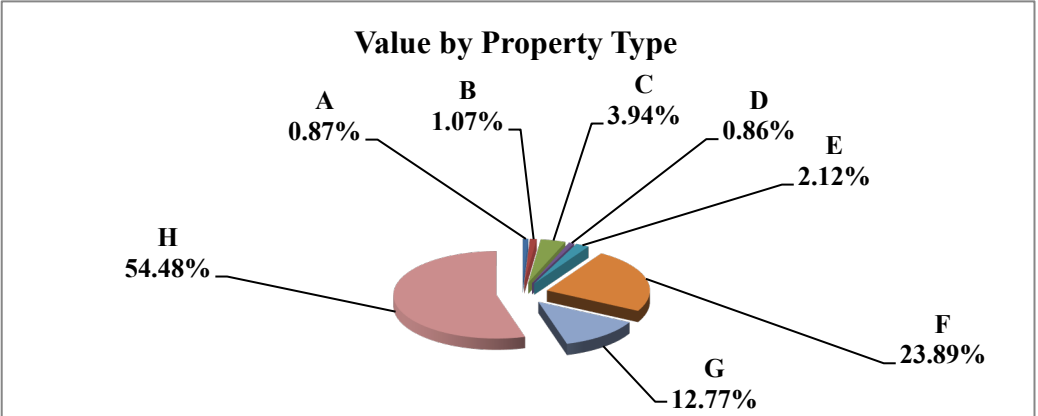
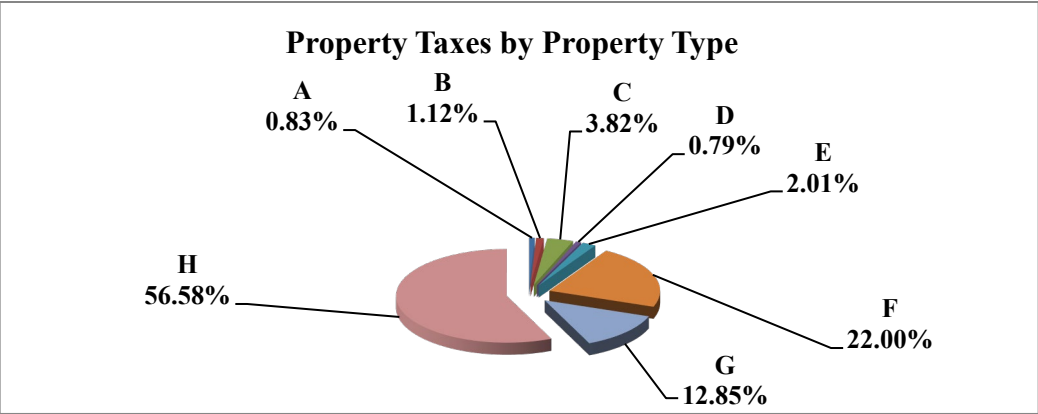
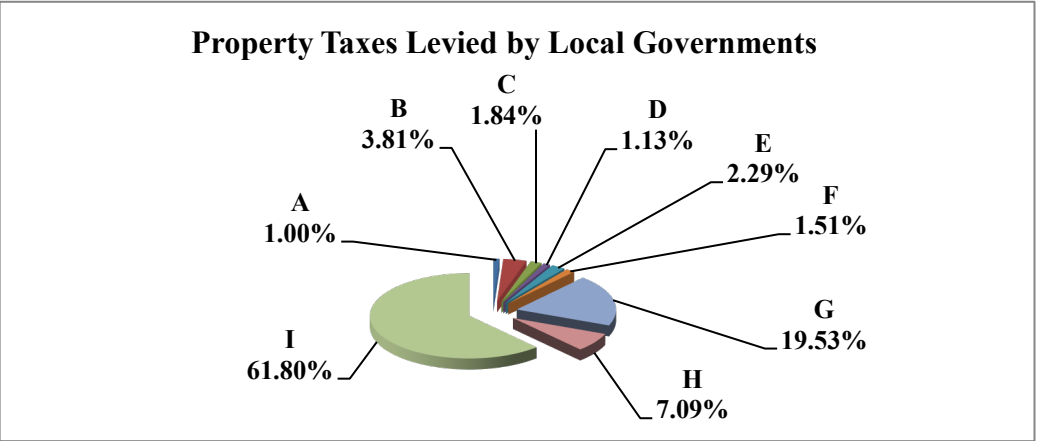
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$43,930,260	\$554,060	1.2612	0.83%
B	PUBLIC SERVIC ENTITIES	54,105,883	747,524	1.3816	1.12%
C	COMMERCIAL & INDUST. EQUIP.	198,834,281	2,561,678	1.2883	3.82%
D	AGRIC. MACHINERY & EQUIP.	43,296,683	531,833	1.2283	0.79%
E	AG-OUTBLDG & FARM SITE LAND	107,163,215	1,346,414	1.2564	2.01%
F	AGRICULTURAL LAND	1,206,527,460	14,745,863	1.2222	22.00%
G	COMMERCIAL, INDUST., & MINERAL	644,755,570	8,614,480	1.3361	12.85%
H	RESIDENTIAL **	2,751,117,997	37,919,851	1.3783	56.58%
	WASHINGTON COUNTY	\$5,049,731,349	\$67,021,704	1.3272	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$43,930,260	0.87%
B	PUBLIC SERVIC ENTITIES	54,105,883	1.07%
C	COMMERCIAL & INDUST. EQUIP.	198,834,281	3.94%
D	AGRIC. MACHINERY & EQUIP.	43,296,683	0.86%
E	AG-OUTBLDG & FARM SITE LAND	107,163,215	2.12%
F	AGRICULTURAL LAND	1,206,527,460	23.89%
G	COMMERCIAL, INDUST., & MINERAL	644,755,570	12.77%
H	RESIDENTIAL **	2,751,117,997	54.48%
	WASHINGTON COUNTY	\$5,049,731,349	100.00%

** Residential includes ag-dwelling & farm home site land.

89 WASHINGTON COUNTY

2025 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	70%



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Wayne, NE	Taxable Aground Acres:
County Population:	9,697	Irrigated 50,073.08
Residential & Recreational Records:	3,491	Dryland 188,715.14
Commercial, Indust., & Mineral Records:	504	Grassland 19,105.22
Agricultural Records:	2,611	Wasteland 3,926.45
Total Taxable Real Property Records:	6,606	Other 868.97
		Total Acres 262,688.86

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,002,352,719	373,663	0.0093	1.10%
C	FIRE DISTRICTS	2,590,946,855	375,322	0.0145	1.10%
D	EDUCATIONAL SERVICE UNITS	3,070,551,294	456,992	0.0149	1.35%
E	NATURAL RESOURCE DISTRICTS	3,070,551,294	513,151	0.0167	1.51%
F	COMMUNITY COLLEGE	3,070,551,294	614,113	0.0200	1.81%
G	COUNTY	3,070,551,294	6,750,335	0.2198	19.87%
H	CITY OR VILLAGE	489,929,533	1,952,399	0.3985	5.75%
I	SCHOOL DISTRICTS *	3,070,551,299	22,934,580	0.7469	67.51%
	WAYNE COUNTY	\$3,070,551,294	\$33,970,553	1.1063	100.00%

* Includes Learning Community and all School Bonds

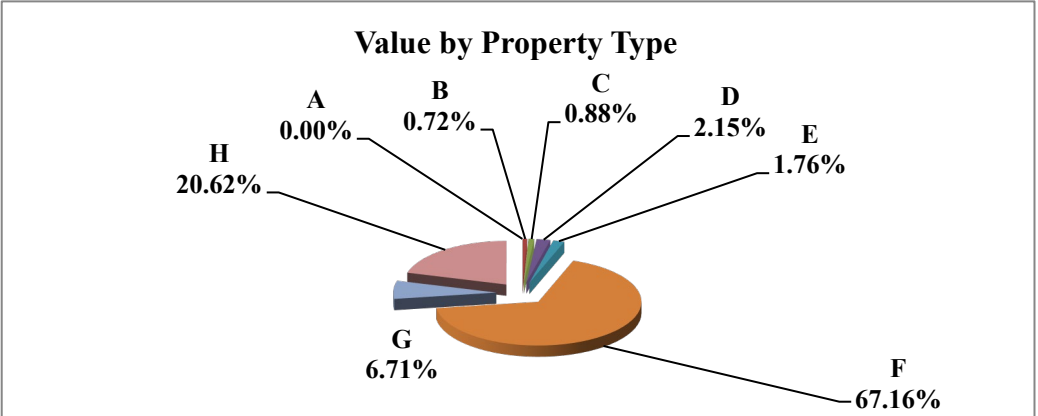
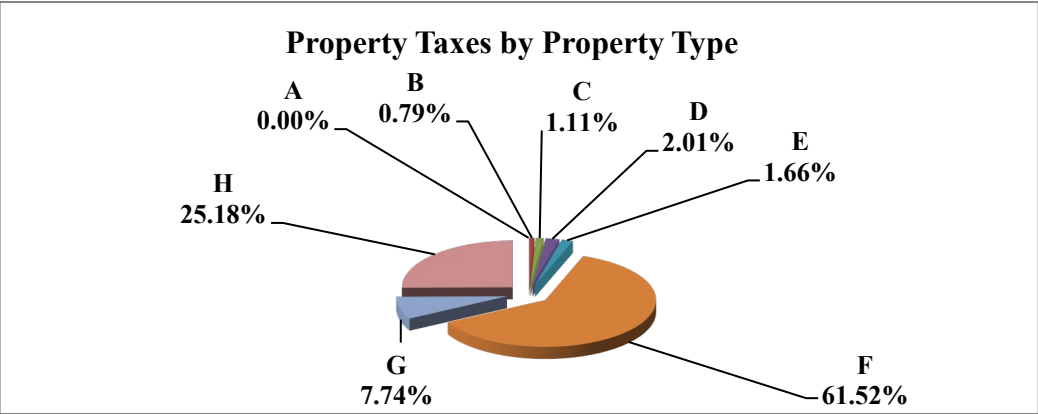
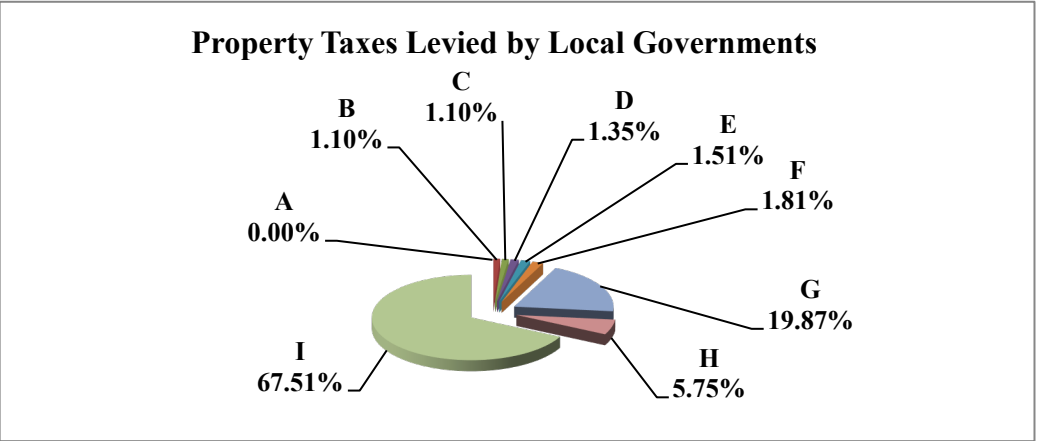
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	21,959,847	267,970	1.2203	0.79%
C	COMMERCIAL & INDUST. EQUIP.	27,112,949	376,513	1.3887	1.11%
D	AGRIC. MACHINERY & EQUIP.	65,959,178	682,043	1.0340	2.01%
E	AG-OUTBLDG & FARM SITE LAND	54,103,080	563,016	1.0406	1.66%
F	AGRICULTURAL LAND	2,062,148,780	20,897,882	1.0134	61.52%
G	COMMERCIAL, INDUST., & MINERAL	206,044,490	2,630,989	1.2769	7.74%
H	RESIDENTIAL **	633,222,970	8,552,142	1.3506	25.18%
	WAYNE COUNTY	\$3,070,551,294	\$33,970,553	1.1063	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	21,959,847	0.72%
C	COMMERCIAL & INDUST. EQUIP.	27,112,949	0.88%
D	AGRIC. MACHINERY & EQUIP.	65,959,178	2.15%
E	AG-OUTBLDG & FARM SITE LAND	54,103,080	1.76%
F	AGRICULTURAL LAND	2,062,148,780	67.16%
G	COMMERCIAL, INDUST., & MINERAL	206,044,490	6.71%
H	RESIDENTIAL **	633,222,970	20.62%
	WAYNE COUNTY	\$3,070,551,294	100.00%

** Residential includes ag-dwelling & farm home site land.

90 WAYNE COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	94%
Agricultural:	73%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Red Cloud, NE	Taxable Aground Acres:
County Population:	3,395	Irrigated 68,910.73
Residential & Recreational Records:	1,751	Dryland 118,464.47
Commercial, Indust., & Mineral Records:	330	Grassland 157,176.89
Agricultural Records:	2,626	Wasteland 3,961.39
Total Taxable Real Property Records:	4,707	Other 669.20
		Total Acres 349,182.68

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,387,408,367	89,502	0.0065	0.55%
C	FIRE DISTRICTS	1,320,672,487	399,250	0.0302	2.47%
D	EDUCATIONAL SERVICE UNITS	1,387,408,367	193,863	0.0140	1.20%
E	NATURAL RESOURCE DISTRICTS	1,387,408,369	378,243	0.0273	2.34%
F	COMMUNITY COLLEGE	1,387,408,367	277,483	0.0200	1.72%
G	COUNTY	1,387,408,367	3,985,071	0.2872	24.68%
H	CITY OR VILLAGE	135,543,191	552,640	0.4077	3.42%
I	SCHOOL DISTRICTS *	1,387,408,363	10,270,531	0.7403	63.61%
	WEBSTER COUNTY	\$1,387,408,367	\$16,146,584	1.1638	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$19,273,555	\$240,972	1.2503	1.49%
B	PUBLIC SERVIC ENTITIES	24,251,906	271,927	1.1213	1.68%
C	COMMERCIAL & INDUST. EQUIP.	8,746,203	98,635	1.1277	0.61%
D	AGRIC. MACHINERY & EQUIP.	41,579,603	465,692	1.1200	2.88%
E	AG-OUTBLDG & FARM SITE LAND	46,298,645	535,142	1.1558	3.31%
F	AGRICULTURAL LAND	989,129,610	11,076,727	1.1198	68.60%
G	COMMERCIAL, INDUST., & MINERAL	47,338,320	602,590	1.2729	3.73%
H	RESIDENTIAL **	210,790,525	2,854,900	1.3544	17.68%
	WEBSTER COUNTY	\$1,387,408,367	\$16,146,584	1.1638	100.00%

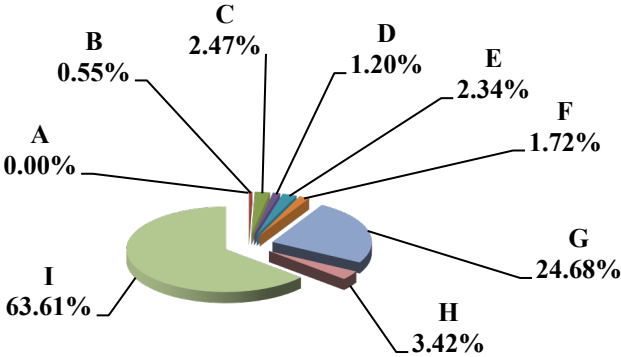
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$19,273,555	1.39%
B	PUBLIC SERVIC ENTITIES	24,251,906	1.75%
C	COMMERCIAL & INDUST. EQUIP.	8,746,203	0.63%
D	AGRIC. MACHINERY & EQUIP.	41,579,603	3.00%
E	AG-OUTBLDG & FARM SITE LAND	46,298,645	3.34%
F	AGRICULTURAL LAND	989,129,610	71.29%
G	COMMERCIAL, INDUST., & MINERAL	47,338,320	3.41%
H	RESIDENTIAL **	210,790,525	15.19%
	WEBSTER COUNTY	\$1,387,408,367	100.00%

** Residential includes ag-dwelling & farm home site land.

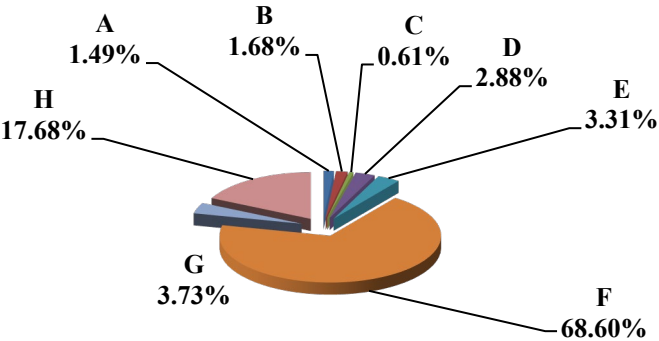
91 WEBSTER COUNTY

2025 Levels of Value	
Residential:	95%
Commercial:	97%
Agricultural:	73%
Ag Special Value:	--

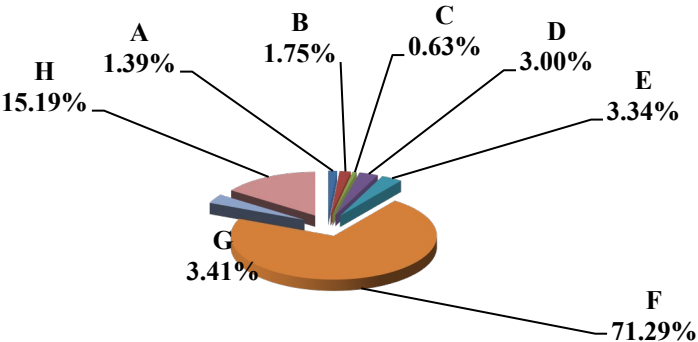
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Bartlett, NE	Taxable Aground Acres:
County Population:	774	Irrigated 63,175.16
Residential & Recreational Records:	427	Dryland 5,081.03
Commercial, Indust., & Mineral Records:	74	Grassland 289,936.08
Agricultural Records:	1,498	Wasteland 2,035.11
Total Taxable Real Property Records:	1,999	Other 517.10
		Total Acres 360,744.48

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	852,798,393	44,107	0.0052	0.61%
C	FIRE DISTRICTS	852,798,392	206,834	0.0243	2.87%
D	EDUCATIONAL SERVICE UNITS	852,798,393	115,870	0.0136	1.61%
E	NATURAL RESOURCE DISTRICTS	852,798,393	206,549	0.0242	2.87%
F	COMMUNITY COLLEGE	852,798,393	170,560	0.0200	2.37%
G	COUNTY	852,798,393	2,269,667	0.2661	31.55%
H	CITY OR VILLAGE	13,362,606	49,133	0.3677	0.68%
I	SCHOOL DISTRICTS *	852,798,393	4,131,973	0.4845	57.43%
	WHEELER COUNTY	\$852,798,393	\$7,194,694	0.8437	100.00%

* Includes Learning Community and all School Bonds

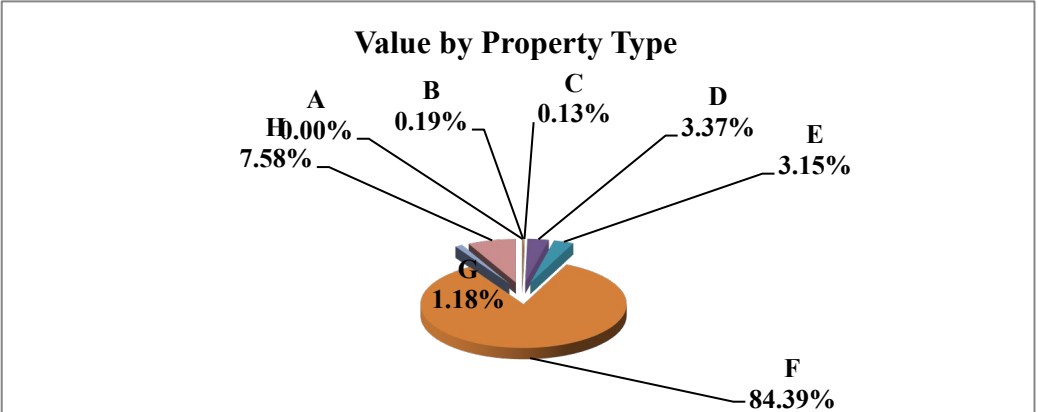
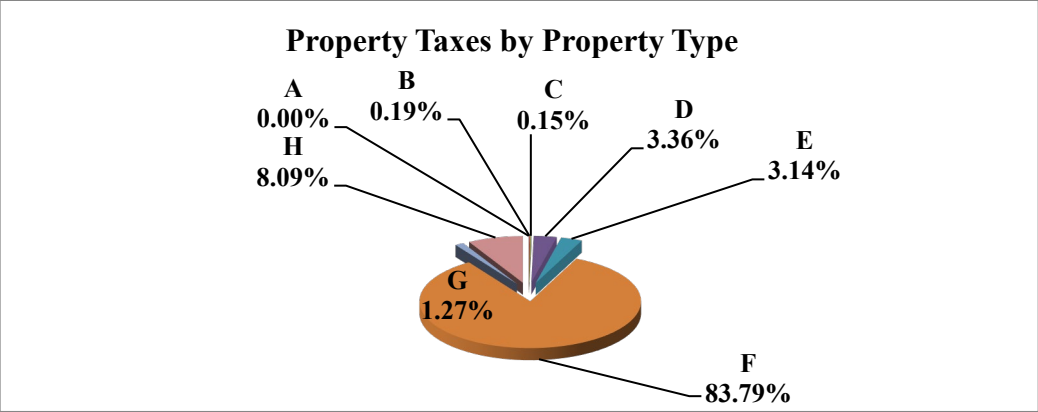
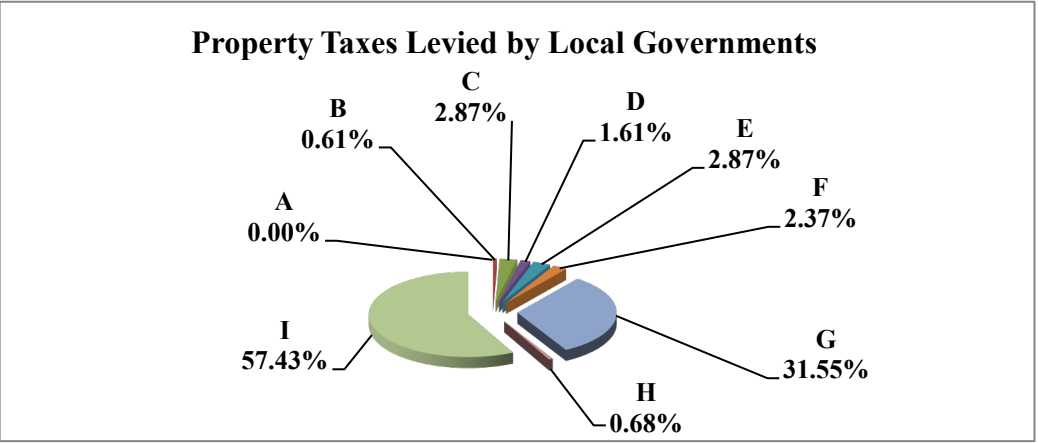
	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,643,614	13,951	0.8488	0.19%
C	COMMERCIAL & INDUST. EQUIP.	1,136,564	10,909	0.9598	0.15%
D	AGRIC. MACHINERY & EQUIP.	28,709,855	241,683	0.8418	3.36%
E	AG-OUTBLDG & FARM SITE LAND	26,862,775	225,831	0.8407	3.14%
F	AGRICULTURAL LAND	719,692,865	6,028,694	0.8377	83.79%
G	COMMERCIAL, INDUST., & MINERAL	10,088,395	91,563	0.9076	1.27%
H	RESIDENTIAL **	64,664,325	582,063	0.9001	8.09%
	WHEELER COUNTY	\$852,798,393	\$7,194,694	0.8437	100.00%

	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,643,614	0.19%
C	COMMERCIAL & INDUST. EQUIP.	1,136,564	0.13%
D	AGRIC. MACHINERY & EQUIP.	28,709,855	3.37%
E	AG-OUTBLDG & FARM SITE LAND	26,862,775	3.15%
F	AGRICULTURAL LAND	719,692,865	84.39%
G	COMMERCIAL, INDUST., & MINERAL	10,088,395	1.18%
H	RESIDENTIAL **	64,664,325	7.58%
	WHEELER COUNTY	\$852,798,393	100.00%

** Residential includes ag-dwelling & farm home site land.

92 WHEELER COUNTY

2025 Levels of Value	
Residential:	92%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	York, NE	Taxable Aground Acres:	
County Population:	14,125	Irrigated	291,016.52
Residential & Recreational Records:	5,348	Dryland	25,387.17
Commercial, Indust., & Mineral Records:	979	Grassland	14,635.69
Agricultural Records:	3,800	Wasteland	2,102.38
Total Taxable Real Property Records:	10,127	Other	4,766.21
		Total Acres	337,907.97

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	14,166,824,832	527,772	0.0037	1.07%
C	FIRE DISTRICTS	3,857,652,171	854,667	0.0222	1.73%
D	EDUCATIONAL SERVICE UNITS	4,872,267,643	750,985	0.0154	1.52%
E	NATURAL RESOURCE DISTRICTS	4,872,267,637	870,236	0.0179	1.76%
F	COMMUNITY COLLEGE	4,872,267,637	974,455	0.0200	1.97%
G	COUNTY	4,872,267,637	8,313,162	0.1706	16.81%
H	CITY OR VILLAGE	1,130,565,711	3,088,097	0.2731	6.24%
I	SCHOOL DISTRICTS *	4,872,267,629	34,075,560	0.6994	68.90%
	YORK COUNTY	\$4,872,267,637	\$49,454,933	1.0150	100.00%

* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$72,369,178	\$771,536	1.0661	1.56%
B	PUBLIC SERVIC ENTITIES	27,889,337	343,824	1.2328	0.70%
C	COMMERCIAL & INDUST. EQUIP.	128,574,947	1,569,337	1.2206	3.17%
D	AGRIC. MACHINERY & EQUIP.	127,071,167	1,127,580	0.8874	2.28%
E	AG-OUTBLDG & FARM SITE LAND	120,328,450	1,038,017	0.8627	2.10%
F	AGRICULTURAL LAND	2,842,258,632	24,751,980	0.8709	50.05%
G	COMMERCIAL, INDUST., & MINERAL	414,071,584	5,589,386	1.3499	11.30%
H	RESIDENTIAL **	1,139,704,342	14,263,272	1.2515	28.84%
	YORK COUNTY	\$4,872,267,637	\$49,454,933	1.0150	100.00%

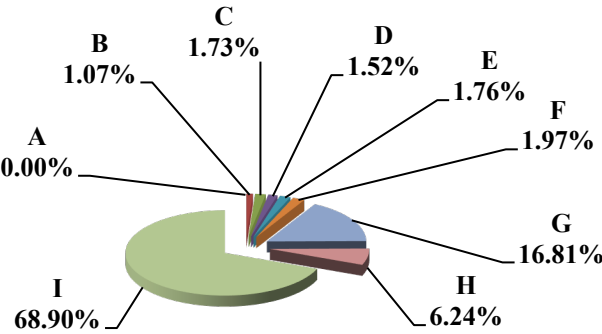
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$72,369,178	1.49%
B	PUBLIC SERVIC ENTITIES	27,889,337	0.57%
C	COMMERCIAL & INDUST. EQUIP.	128,574,947	2.64%
D	AGRIC. MACHINERY & EQUIP.	127,071,167	2.61%
E	AG-OUTBLDG & FARM SITE LAND	120,328,450	2.47%
F	AGRICULTURAL LAND	2,842,258,632	58.34%
G	COMMERCIAL, INDUST., & MINERAL	414,071,584	8.50%
H	RESIDENTIAL **	1,139,704,342	23.39%
	YORK COUNTY	\$4,872,267,637	100.00%

** Residential includes ag-dwelling & farm home site land.

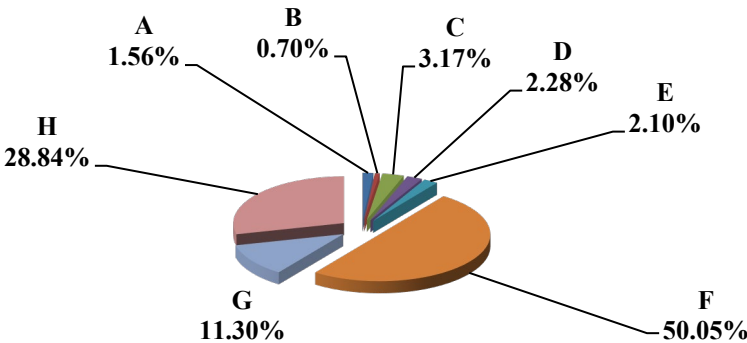
93 YORK COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	98%
Agricultural:	72%
Ag Special Value:	--

Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type

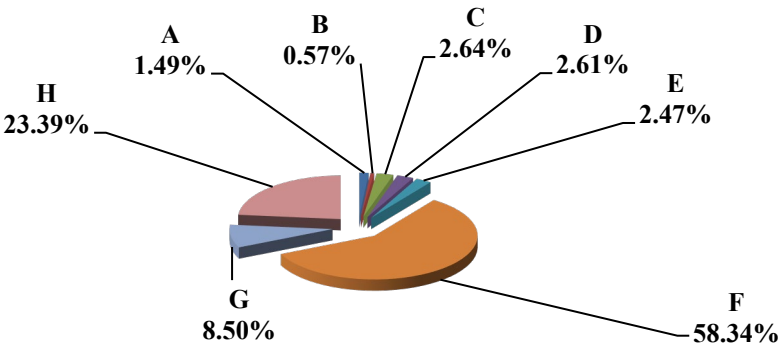


Table 20 2025 Record Counts for Real & Personal, Agricultural Land Acres, and Populations by County

Real Property Abstract 2025						
County Number & Name	Population US Census 2020	Taxable Records	Exempt Parcels	Taxable Agriculture Acres	Acres Road & Ditch	Acres Exempt
1 ADAMS	31,205	16,677	1,421	326,293.17	6,897.19	488.21
2 ANTELOPE	6,295	7,858	510	515,358.46	10,505.46	3,894.99
3 ARTHUR	434	1,140	4	455,294.60	2,109.56	0.00
4 BANNER	674	2,002	229	466,324.61	3,459.11	7.12
5 BLAINE	431	1,640	70	440,499.36	1,385.55	10,686.86
6 BOONE	5,379	6,220	309	422,882.42	7,640.35	40.52
7 BOX BUTTE	10,842	8,435	488	661,416.81	5,946.73	5,721.84
8 BOYD	1,810	3,766	196	330,601.48	4,256.58	105.36
9 BROWN	2,903	4,595	527	751,695.71	3,696.67	6,457.21
10 BUFFALO	50,084	24,438	1,533	566,987.16	10,274.28	2,214.30
11 BURT	6,722	7,050	456	286,455.80	5,371.61	114.89
12 BUTLER	8,369	8,813	740	349,545.41	7,612.49	183.57
13 CASS	26,598	20,830	2,002	299,471.81	5,678.81	303.38
14 CEDAR	8,380	9,241	377	438,901.40	8,699.50	0.00
15 CHASE	3,893	5,017	333	552,428.54	5,829.98	0.00
16 CHERRY	5,455	14,850	856	3,582,215.33	10,439.83	7,266.40
17 CHEYENNE	9,468	10,130	862	726,807.72	9,238.68	404.48
18 CLAY	6,104	7,527	416	300,409.18	8,144.93	7,731.88
19 COLFAX	10,582	8,490	510	241,368.80	5,268.86	2,952.71
20 CUMING	9,013	8,970	283	341,404.64	7,279.62	95.61
21 CUSTER	10,545	15,419	1,120	1,606,274.99	15,162.00	8,935.85
22 DAKOTA	21,582	10,246	522	148,912.53	2,277.36	1,169.98
23 DAWES	8,199	7,554	442	784,810.96	4,575.99	29,750.15
24 DAWSON	24,111	16,210	1,541	587,981.32	8,750.77	376.91
25 DEUEL	1,838	2,529	158	269,623.11	3,701.62	496.19
26 DIXON	5,606	6,032	549	280,426.98	5,331.98	6,477.65
27 DODGE	37,167	20,890	1,081	288,139.07	8,135.59	366.57
28 DOUGLAS	584,526	209,081	6,333	66,563.55	0.00	206.06
29 DUNDY	1,654	4,108	203	569,203.79	4,675.29	6,929.70
30 FILLMORE	5,551	7,024	327	343,041.10	7,847.35	327.85
31 FRANKLIN	2,889	5,046	553	350,207.77	5,883.27	4,142.32
32 FRONTIER	2,519	4,009	371	597,224.88	5,647.11	0.00
33 FURNAS	4,636	6,400	631	440,382.07	7,480.25	4,196.18
34 GAGE	21,704	17,763	1,345	506,325.65	11,265.72	674.14
35 GARDEN	1,874	4,630	98	1,044,440.80	4,673.63	973.99
36 GARFIELD	1,813	2,487	261	355,205.80	1,853.50	0.00
37 GOSPER	1,893	3,156	280	279,459.70	4,534.63	462.39
38 GRANT	611	1,738	144	495,354.00	1,549.50	620.70
39 GREELEY	2,188	3,210	354	352,529.51	4,201.95	1,458.70
40 HALL	62,895	28,008	1,342	294,801.07	6,165.20	10,925.40
41 HAMILTON	9,429	9,080	336	321,177.91	7,216.88	1,241.97
42 HARLAN	3,073	5,069	0	321,234.49	6,386.30	0.00
43 HAYES	856	2,523	89	445,041.78	5,319.27	2,517.44
44 HITCHCOCK	2,616	4,555	316	437,523.33	5,045.07	9,188.85
45 HOLT	10,127	12,695	458	1,497,144.46	18,237.43	538.29
46 HOOKER	711	1,875	146	447,361.04	985.45	337.90
47 HOWARD	6,475	6,431	449	334,141.66	5,620.92	918.98
48 JEFFERSON	7,240	7,895	388	339,043.42	6,507.14	0.45
49 JOHNSON	5,290	4,425	517	223,902.09	4,572.64	822.70
50 KEARNEY	6,688	6,096	289	309,781.39	7,177.17	0.00
51 KEITH	8,335	9,414	701	632,696.38	5,206.31	31,824.23
52 KEYA PAHA	769	2,540	167	483,320.31	3,407.46	394.01
53 KIMBALL	3,434	5,204	493	587,235.61	5,288.40	1,945.32
54 KNOX	8,391	11,758	1,245	631,252.38	10,080.98	25,821.50
55 LANCASTER	322,608	119,279	3,469	383,812.13	14.57	2,139.90
56 LINCOLN	34,676	22,743	1,563	1,534,166.90	14,825.64	18,892.90
57 LOGAN	716	1,556	34	361,631.88	1,573.40	10.03
58 LOUP	607	1,831	131	348,111.63	1,098.51	0.00
59 MADISON	35,585	18,506	1,348	325,452.25	6,707.37	1,095.23
60 MCPHERSON	399	1,622	47	550,175.20	1,600.81	0.00
61 MERRICK	7,668	7,354	893	292,295.98	5,347.83	3,307.00
62 MORRILL	4,555	7,318	526	893,990.98	6,176.28	932.80
63 NANCE	3,380	4,419	479	265,832.13	4,370.00	3,487.38
64 NEMAH	7,074	6,254	469	235,737.13	4,677.55	344.86
65 NUCKOLLS	4,095	5,647	890	348,515.18	6,841.86	17.05
66 OTOE	15,912	11,775	1,054	349,519.85	6,462.96	263.81
67 PAWNEE	2,544	4,174	219	258,213.62	5,219.81	281.98
68 PERKINS	2,858	4,629	245	546,650.79	9,015.37	0.00
69 PHELPS	8,968	7,455	804	319,014.82	7,087.09	13.69
70 PIERCE	7,317	6,382	181	342,319.14	7,324.15	0.00
71 PLATTE	34,296	20,448	711	387,310.06	8,275.34	4,643.29
72 POLK	5,214	6,249	426	263,532.93	5,353.79	21.13
73 RED WILLOW	10,702	8,691	810	435,895.10	6,854.70	0.00
74 RICHARDSON	7,871	9,116	873	324,347.95	5,479.19	3,335.86
75 ROCK	1,262	3,174	247	627,154.70	3,283.50	3,575.46
76 SALINE	14,292	10,850	1,076	340,959.54	7,421.03	242.08
77 SARPY	190,604	74,167	2,991	74,937.13	1.38	937.32
78 SAUNDERS	22,278	17,123	1,051	413,964.32	8,900.73	15,945.22
79 SCOTTS BLUFF	36,084	22,007	1,574	405,467.59	10,358.24	8,850.62
80 SEWARD	17,609	10,790	623	327,176.18	6,536.30	99.72
81 SHERIDAN	5,127	8,489	735	1,546,385.57	6,322.61	3.43
82 SHERMAN	2,959	3,870	539	340,498.78	5,303.27	2,629.46
83 SIOUX	1,135	4,512	306	1,194,818.57	5,489.73	4,110.76
84 STANTON	5,842	5,722	187	255,411.65	4,832.59	1,336.68
85 THAYER	5,034	6,153	527	345,133.85	7,038.56	614.09
86 THOMAS	669	1,755	74	367,291.88	1,109.91	648.05
87 THURSTON	6,773	4,520	1,366	181,986.96	3,532.51	56,035.50
88 VALLEY	4,059	4,333	447	344,751.55	5,004.37	0.00
89 WASHINGTON	20,865	13,724	546	213,159.34	3,469.04	12.36
90 WAYNE	9,697	6,606	381	262,688.86	5,901.63	607.57
91 WEBSTER	3,395	4,707	229	349,182.68	6,630.36	2,152.04
92 WHEELER	774	1,999	88	360,744.48	1,913.53	620.67
93 YORK	14,125	10,127	586	337,907.97	7,875.63	1,160.28
STATE TOTALS	1,961,504	1,132,865	64,116	45,784,275	549,731.06	341,079.92

Table 20 2025 Record Counts (continued)

County Number & Name	Residential Unimproved Land	Residential Improved Land	Residential Improvements	Total Taxable Residential Records	Recreation Unimproved Land	Recreation Improved Land	Recreation Improvements	Total Taxable Recreation Records
1 ADAMS	647	10,377	10,958	11,605	4	3	3	7
2 ANTELOPE	842	2,305	2,333	3,175	23	19	24	47
3 ARTHUR	24	108	115	139	0	0	0	0
4 BANNER	75	103	108	183	0	0	0	0
5 BLAINE	69	138	141	210	0	0	0	0
6 BOONE	667	1,890	1,912	2,579	0	0	0	0
7 BOX BUTTE	665	3,691	4,122	4,787	1	2	2	3
8 BOYD	328	770	783	1,111	16	42	131	147
9 BROWN	175	1,312	1,337	1,512	39	73	90	129
10 BUFFALO	1,151	14,103	15,288	16,439	45	14	14	59
11 BURT	412	2,672	2,795	3,207	2	8	120	122
12 BUTLER	860	2,797	2,937	3,797	92	74	258	350
13 CASS	3,559	10,464	10,785	14,344	214	46	51	265
14 CEDAR	1,060	2,706	2,754	3,814	79	180	271	350
15 CHASE	179	1,442	1,571	1,750	0	1	29	29
16 CHERRY	655	1,803	1,862	2,517	15	29	29	44
17 CHEYENNE	1,064	3,715	3,900	4,964	0	1	1	1
18 CLAY	775	2,532	2,561	3,336	7	1	1	8
19 COLFAX	612	2,968	3,209	3,821	92	92	146	238
20 CUMING	619	2,625	2,710	3,329	35	27	54	89
21 CUSTER	1,369	3,833	3,944	5,313	0	0	0	0
22 DAKOTA	771	5,563	6,166	6,937	0	0	0	0
23 DAWES	703	2,368	2,929	3,632	0	0	0	0
24 DAWSON	1,810	7,244	8,098	9,908	34	329	336	370
25 DEUEL	168	765	783	951	0	0	0	0
26 DIXON	577	1,859	1,881	2,458	0	5	116	116
27 DODGE	809	12,615	13,591	14,400	192	30	46	238
28 DOUGLAS	17,299	177,608	177,608	194,907	0	0	0	0
29 DUNDY	179	753	766	945	0	6	6	6
30 FILLMORE	702	2,311	2,340	3,042	0	0	0	0
31 FRANKLIN	516	1,350	1,366	1,882	2	1	1	3
32 FRONTIER	97	809	819	916	3	11	146	149
33 FURNAS	641	2,134	2,153	2,794	0	0	0	0
34 GAGE	2,433	7,982	8,220	10,653	4	0	2	6
35 GARDEN	216	874	886	1,102	0	0	0	0
36 GARFIELD	164	748	783	947	0	0	0	0
37 GOSPER	287	933	1,019	1,306	0	0	4	4
38 GRANT	112	208	235	347	0	0	0	0
39 GREELEY	160	856	865	1,025	0	0	0	0
40 HALL	2,718	16,630	18,738	21,456	3	4	20	23
41 HAMILTON	1,318	3,457	3,704	5,022	27	5	46	73
42 HARLAN	292	1,659	1,668	1,960	0	11	332	332
43 HAYES	107	210	230	337	0	0	0	0
44 HITCHCOCK	218	1,181	1,198	1,416	17	179	179	196
45 HOLT	529	3,432	3,600	4,129	4	2	2	6
46 HOOKER	74	350	361	435	0	0	0	0
47 HOWARD	987	2,203	2,300	3,287	26	32	32	58
48 JEFFERSON	1,249	2,888	3,059	4,308	9	5	7	16
49 JOHNSON	195	1,561	1,589	1,784	1	3	3	4
50 KEARNEY	776	2,419	2,539	3,315	0	0	0	0
51 KEITH	640	4,724	4,782	5,422	614	46	46	660
52 KEYA PAHA	175	189	261	436	0	0	0	0
53 KIMBALL	472	1,511	1,724	2,196	0	0	0	0
54 KNOX	819	2,657	2,776	3,595	1,230	773	799	2,029
55 LANCASTER	5,866	97,881	97,881	103,747	0	0	0	0
56 LINCOLN	1,465	11,968	13,225	14,690	106	80	81	187
57 LOGAN	113	201	203	316	0	0	0	0
58 LOUP	280	334	340	620	0	0	0	0
59 MADISON	1,235	11,413	11,751	12,986	2	0	0	2
60 MCPHERSON	42	83	87	129	0	0	0	0
61 MERRICK	782	3,060	3,166	3,948	16	1	1	17
62 MORRILL	774	1,538	1,722	2,496	1	0	0	1
63 NANCE	391	1,321	1,356	1,747	16	11	24	40
64 NEMAHA	471	2,542	2,599	3,070	42	0	0	42
65 NUCKOLLS	412	1,687	1,697	2,109	0	0	0	0
66 OTOE	836	5,868	6,042	6,878	58	58	61	119
67 PAWNEE	372	970	987	1,359	86	52	53	139
68 PERKINS	191	1,041	1,070	1,261	0	0	0	0
69 PHELPS	632	3,261	3,427	4,059	0	0	0	0
70 PIERCE	384	2,553	2,586	2,970	0	1	1	1
71 PLATTE	2,016	10,948	11,497	13,513	61	14	17	78
72 POLK	763	1,932	2,062	2,825	20	244	246	266
73 RED WILLOW	965	4,079	4,214	5,179	0	0	0	0
74 RICHARDSON	814	3,439	3,521	4,335	12	5	6	18
75 ROCK	173	565	592	765	11	4	7	18
76 SALINE	1,246	4,553	4,769	6,015	23	20	66	89
77 SARPY	7,876	60,167	60,554	68,430	93	46	285	378
78 SAUNDERS	991	8,441	8,557	9,548	82	26	32	114
79 SCOTTS BLUFF	2,766	12,331	13,219	15,985	8	2	2	10
80 SEWARD	529	5,757	5,860	6,389	2	6	27	29
81 SHERIDAN	687	1,785	1,905	2,592	15	4	4	19
82 SHERMAN	244	1,038	1,052	1,296	4	290	291	295
83 SIOUX	146	283	297	443	3	4	4	7
84 STANTON	257	1,905	2,023	2,280	0	0	0	0
85 THAYER	349	2,268	2,282	2,631	39	10	10	49
86 THOMAS	205	304	325	530	0	0	0	0
87 THURSTON	564	1,291	1,326	1,890	25	3	3	28
88 VALLEY	288	1,485	1,514	1,802	0	0	0	0
89 WASHINGTON	1,922	6,020	6,272	8,194	1	7	14	15
90 WAYNE	758	2,673	2,733	3,491	0	0	0	0
91 WEBSTER	331	1,371	1,406	1,737	2	12	12	14
92 WHEELER	109	301	309	418	9	0	0	9
93 YORK	434	4,741	4,881	5,315	9	8	24	33
STATE TOTALS	92,699	627,803	644,471	737,170	3,576	2,962	4,618	8,194

Table 20 2025 Record Counts (continued)

County Number & Name	Agricultural Unimproved Land	Agricultural Improved Land	Agricultural Improvements	Total Taxable Agricultural Records	Agric. Records with Ag-Home Site Improvements	Agric. Records with Ag-Farm Site Improvements
1 ADAMS	2,416	773	806	3,222	423	781
2 ANTELOPE	2,595	1,372	1,442	4,037	784	1,273
3 ARTHUR	832	122	124	956	101	116
4 BANNER	1,201	342	360	1,561	221	341
5 BLAINE	1,177	199	202	1,379	154	183
6 BOONE	2,088	1,009	1,097	3,185	553	1,078
7 BOX BUTTE	2,301	553	589	2,890	353	565
8 BOYD	1,699	585	603	2,302	381	574
9 BROWN	2,122	568	588	2,710	387	555
10 BUFFALO	3,581	1,768	1,801	5,382	1,232	1,643
11 BURT	2,484	794	821	3,305	423	782
12 BUTLER	2,797	1,367	1,450	4,247	743	1,420
13 CASS	3,919	1,314	1,338	5,257	884	1,243
14 CEDAR	3,124	1,216	1,327	4,451	796	1,175
15 CHASE	2,081	604	633	2,714	323	599
16 CHERRY	10,424	1,083	1,162	11,586	841	1,051
17 CHEYENNE	2,727	705	750	3,477	349	735
18 CLAY	2,683	778	852	3,535	416	841
19 COLFAX	2,938	855	895	3,833	575	864
20 CUMING	3,362	1,360	1,448	4,810	1,003	1,386
21 CUSTER	7,028	2,151	2,220	9,248	1,302	2,108
22 DAKOTA	1,945	400	411	2,356	262	361
23 DAWES	2,561	736	794	3,355	611	722
24 DAWSON	3,520	1,120	1,165	4,685	697	1,105
25 DEUEL	1,003	296	309	1,312	180	301
26 DIXON	2,266	800	855	3,121	510	768
27 DODGE	3,542	835	877	4,419	559	822
28 DOUGLAS	963	678	678	1,641	598	652
29 DUNDY	1,895	577	610	2,505	293	597
30 FILLMORE	2,694	601	693	3,387	278	659
31 FRANKLIN	2,143	593	628	2,771	341	595
32 FRONTIER	2,090	632	650	2,740	399	628
33 FURNAS	2,559	568	586	3,145	298	579
34 GAGE	4,129	1,625	1,735	5,864	1,121	1,635
35 GARDEN	2,787	509	517	3,304	328	498
36 GARFIELD	1,072	299	313	1,385	209	298
37 GOSPER	1,411	291	307	1,718	168	281
38 GRANT	1,175	133	138	1,313	107	126
39 GREELEY	1,377	542	593	1,970	306	570
40 HALL	2,528	960	1,007	3,535	663	911
41 HAMILTON	2,675	667	748	3,423	283	741
42 HARLAN	1,941	508	528	2,469	293	492
43 HAYES	1,657	444	454	2,111	256	445
44 HITCHCOCK	1,896	456	477	2,373	257	448
45 HOLT	5,548	1,952	2,057	7,605	1,133	1,908
46 HOOKER	1,268	59	63	1,331	47	56
47 HOWARD	1,719	940	983	2,702	576	955
48 JEFFERSON	2,170	802	854	3,024	488	827
49 JOHNSON	1,697	615	636	2,333	408	561
50 KEARNEY	1,849	517	552	2,401	296	538
51 KEITH	1,982	533	558	2,540	337	537
52 KEYA PAHA	1,591	423	439	2,030	304	403
53 KIMBALL	1,534	438	470	2,004	263	459
54 KNOX	4,111	1,324	1,381	5,492	885	1,160
55 LANCASTER	4,153	2,884	2,884	7,037	2,514	2,327
56 LINCOLN	4,820	1,330	1,403	6,223	927	1,245
57 LOGAN	982	195	199	1,181	147	190
58 LOUP	919	235	242	1,161	180	229
59 MADISON	2,383	1,076	1,155	3,538	692	1,097
60 MCPHERSON	1,284	187	192	1,476	129	184
61 MERRICK	2,157	786	818	2,975	453	801
62 MORRILL	3,443	904	937	4,380	628	892
63 NANCE	1,835	539	577	2,412	287	550
64 NEMAH	1,910	750	765	2,675	389	723
65 NUCKOLLS	2,149	946	1,019	3,168	594	976
66 OTOE	2,745	1,131	1,163	3,908	593	1,140
67 PAWNEE	1,538	868	886	2,424	480	860
68 PERKINS	2,555	510	538	3,093	275	519
69 PHELPS	2,053	705	752	2,805	387	731
70 PIERCE	1,943	953	1,042	2,985	579	974
71 PLATTE	3,756	1,489	1,555	5,311	993	1,372
72 POLK	1,958	824	896	2,854	364	884
73 RED WILLOW	2,108	579	602	2,710	371	531
74 RICHARDSON	2,950	1,016	1,034	3,984	500	994
75 ROCK	1,851	392	396	2,247	259	363
76 SALINE	2,821	1,056	1,136	3,957	596	1,106
77 SARPY	1,120	804	812	1,932	671	687
78 SAUNDERS	4,820	1,623	1,693	6,513	1,131	1,589
79 SCOTTS BLUFF	2,535	1,292	1,300	3,835	954	1,222
80 SEWARD	2,475	1,057	1,159	3,634	624	1,141
81 SHERIDAN	4,314	1,067	1,125	5,439	757	1,082
82 SHERMAN	1,284	757	778	2,062	459	740
83 SIOUX	3,309	636	665	3,974	462	622
84 STANTON	2,531	655	715	3,246	458	638
85 THAYER	2,093	823	891	2,984	348	878
86 THOMAS	1,005	133	137	1,142	108	135
87 THURSTON	1,777	501	557	2,334	265	552
88 VALLEY	1,451	669	700	2,151	409	677
89 WASHINGTON	2,658	2,037	2,065	4,723	1,661	1,799
90 WAYNE	1,883	687	728	2,611	428	702
91 WEBSTER	1,994	604	632	2,626	353	620
92 WHEELER	1,093	391	405	1,498	266	365
93 YORK	2,798	919	1,002	3,800	501	949
STATE TOTALS	228,330	75,401	79,129	307,459	48,190	74,037

Table 20 2025 Record Counts (continued)

County Number & Name	Commercial Unimproved Land	Commercial Improved Land	Commercial Improvements	Total Taxable Commercial Records	Industrial Unimproved Land	Industrial Improved Land	Industrial Improvements	Total Taxable Industrial Records
1 ADAMS	289	1,433	1,468	1,757	15	70	71	86
2 ANTELOPE	97	453	497	594	0	5	5	5
3 ARTHUR	10	29	35	45	0	0	0	0
4 BANNER	6	4	5	11	0	0	0	0
5 BLAINE	6	38	45	51	0	0	0	0
6 BOONE	93	363	361	454	1	1	1	2
7 BOX BUTTE	93	577	653	746	2	7	7	9
8 BOYD	34	154	172	206	0	0	0	0
9 BROWN	28	203	216	244	0	0	0	0
10 BUFFALO	332	1,929	1,956	2,288	7	32	32	39
11 BURT	39	352	368	407	0	7	9	9
12 BUTLER	67	306	334	401	5	9	9	14
13 CASS	178	703	702	880	38	24	25	63
14 CEDAR	99	506	522	621	2	3	3	5
15 CHASE	45	407	430	475	0	0	0	0
16 CHERRY	224	460	473	697	0	0	0	0
17 CHEYENNE	180	562	579	759	38	48	49	87
18 CLAY	114	435	448	562	11	74	75	86
19 COLFAX	87	495	507	594	1	3	3	4
20 CUMING	129	585	603	732	0	11	10	10
21 CUSTER	156	674	698	854	0	4	4	4
22 DAKOTA	183	746	729	912	15	27	26	41
23 DAWES	93	437	454	547	5	7	7	12
24 DAWSON	174	1,006	1,041	1,215	6	24	25	31
25 DEUEL	20	154	165	185	0	0	0	0
26 DIXON	87	224	237	324	0	11	12	12
27 DODGE	206	1,268	1,290	1,496	92	225	241	333
28 DOUGLAS	2,198	7,976	7,976	10,174	492	1,867	1,867	2,359
29 DUNDY	52	140	149	201	0	0	0	0
30 FILLMORE	83	477	498	581	2	13	12	14
31 FRANKLIN	107	228	255	362	3	5	5	8
32 FRONTIER	21	146	171	192	0	0	0	0
33 FURNAS	97	334	343	440	7	4	4	11
34 GAGE	214	943	981	1,195	8	37	37	45
35 GARDEN	28	144	153	181	0	0	0	0
36 GARFIELD	9	131	133	142	1	12	12	13
37 GOSPER	10	94	102	112	0	1	2	2
38 GRANT	14	56	64	78	0	0	0	0
39 GREELEY	30	172	185	215	0	0	0	0
40 HALL	535	2,303	2,423	2,958	3	27	32	35
41 HAMILTON	101	384	437	538	5	16	17	22
42 HARLAN	45	229	247	292	0	0	0	0
43 HAYES	13	51	52	65	0	0	0	0
44 HITCHCOCK	30	172	195	225	0	2	2	2
45 HOLT	140	733	803	943	0	12	12	12
46 HOOKER	23	83	86	109	0	0	0	0
47 HOWARD	54	316	330	384	0	0	0	0
48 JEFFERSON	77	404	444	521	10	16	16	26
49 JOHNSON	41	255	260	301	0	3	3	3
50 KEARNEY	74	292	304	378	0	0	0	0
51 KEITH	146	535	560	706	3	15	15	18
52 KEYA PAHA	11	54	63	74	0	0	0	0
53 KIMBALL	84	379	432	516	1	9	10	11
54 KNOX	79	538	563	642	0	0	0	0
55 LANCASTER	1,726	6,538	6,538	8,264	38	193	193	231
56 LINCOLN	240	1,282	1,374	1,614	9	13	13	22
57 LOGAN	9	36	36	45	0	0	0	0
58 LOUP	5	33	45	50	0	0	0	0
59 MADISON	342	1,558	1,581	1,923	14	43	43	57
60 MCPHERSON	5	9	12	17	0	0	0	0
61 MERRICK	52	321	355	407	0	2	2	2
62 MORRILL	62	264	276	338	7	7	8	15
63 NANCE	26	180	192	218	0	3	2	2
64 NEMAHA	72	378	390	462	0	5	5	5
65 NUCKOLLS	61	283	300	361	5	4	4	9
66 OTOE	179	652	666	845	8	17	17	25
67 PAWNEE	52	183	196	248	0	3	3	3
68 PERKINS	67	180	199	266	0	1	1	1
69 PHELPS	104	464	473	577	2	10	10	12
70 PIERCE	57	354	366	423	0	2	3	3
71 PLATTE	267	1,171	1,211	1,478	10	57	57	67
72 POLK	44	236	257	301	0	3	3	3
73 RED WILLOW	128	597	615	743	0	0	0	0
74 RICHARDSON	150	444	454	604	12	8	8	20
75 ROCK	29	110	115	144	0	0	0	0
76 SALINE	107	552	668	775	4	10	10	14
77 SARPY	670	1,653	1,672	2,342	232	851	853	1,085
78 SAUNDERS	145	770	803	948	0	0	0	0
79 SCOTT'S BLUFF	311	1,773	1,800	2,111	1	24	24	25
80 SEWARD	117	546	603	720	7	11	11	18
81 SHERIDAN	70	359	369	439	0	0	0	0
82 SHERMAN	41	170	175	216	0	1	1	1
83 SIOUX	31	45	55	86	0	0	0	0
84 STANTON	23	143	152	175	2	8	19	21
85 THAYER	82	378	402	484	0	5	5	5
86 THOMAS	18	59	65	83	0	0	0	0
87 THURSTON	42	205	216	258	1	9	9	10
88 VALLEY	78	244	258	336	22	24	22	44
89 WASHINGTON	152	566	578	730	19	31	42	61
90 WAYNE	85	413	411	496	0	8	8	8
91 WEBSTER	17	181	191	208	2	2	120	122
92 WHEELER	7	40	67	74	0	0	0	0
93 YORK	166	765	794	960	0	19	19	19
STATE TOTALS	13,224	56,207	58,127	71,351	1,168	4,005	4,175	5,343

Table 20 2025 Record Counts (continued) --- Agricultural Land Acres

County Number & Name	Acres Irrigated	Acres Dryland	Acres Grassland	Acres Wasteland	Acres Other Ag. Classif.	Total Acres Taxable Amland	Acres in Special Value (greenbelt)	Acres Road & Ditch	Acres Exempt
1 ADAMS	241,576.43	43,605.28	39,122.45	1,269.46	719.55	326,293.17	0.00	6,897.19	488.21
2 ANTELOPE	306,053.41	69,057.78	127,443.06	5,901.25	6,902.96	515,358.46	0.00	10,505.46	3,894.99
3 ARTHUR	10,855.65	0.00	440,527.95	3,911.00	0.00	455,294.60	0.00	2,109.56	0.00
4 BANNER	23,919.04	121,362.93	302,822.11	14,655.01	3,565.52	466,324.61	0.00	3,459.11	7.12
5 BLAINE	12,624.00	332.83	420,376.17	4,204.14	2,962.22	440,499.36	605.87	1,385.55	10,686.86
6 BOONE	210,707.60	95,929.66	107,278.86	5,634.83	3,331.47	422,882.42	0.00	7,640.35	40.52
7 BOX BUTTE	151,544.42	181,354.23	315,160.28	3,708.89	9,648.99	661,416.81	0.00	5,946.73	5,721.84
8 BOYD	9,237.39	90,045.26	212,769.67	15,633.44	2,915.72	330,601.48	0.00	4,256.58	105.36
9 BROWN	64,764.18	3,005.42	679,992.59	3,933.52	0.00	751,695.71	67,467.36	3,696.67	6,457.21
10 BUFFALO	261,783.89	55,273.01	229,625.64	18,137.35	2,167.27	566,987.16	66,096.52	10,274.28	2,214.30
11 BURT	65,144.65	180,986.27	26,143.88	3,765.80	10,415.20	286,455.80	0.00	5,371.61	114.89
12 BUTLER	136,594.89	145,118.09	64,436.40	2,105.00	1,291.03	349,545.41	0.00	7,612.49	183.57
13 CASS	2,889.25	253,614.29	39,914.64	820.46	2,233.17	299,471.81	295,460.61	5,678.81	303.38
14 CEDAR	152,131.45	202,064.87	78,549.66	4,278.60	1,876.82	438,901.40	0.00	8,699.50	0.00
15 CHASE	188,717.09	102,210.61	258,912.47	1,047.21	1,541.16	552,428.54	0.00	5,829.98	0.00
16 CHERRY	59,894.74	16,147.16	3,451,561.82	54,117.58	494.03	3,582,215.33	0.00	10,439.83	7,266.40
17 CHEYENNE	60,289.87	401,729.97	247,749.39	15,716.37	1,322.12	726,807.72	0.00	9,238.68	404.48
18 CLAY	229,437.91	48,195.54	22,262.13	21.53	492.07	300,409.18	0.00	8,144.93	7,731.88
19 COLFAX	78,750.47	129,442.76	26,234.28	6,245.40	695.89	241,368.80	0.00	5,268.86	2,952.71
20 CUMING	61,550.35	235,168.64	32,640.40	3,725.24	8,320.01	341,404.64	0.00	7,279.62	95.61
21 CUSTER	281,714.18	136,629.58	1,184,725.56	3,205.67	0.00	1,606,274.99	0.00	15,162.00	8,935.85
22 DAKOTA	19,780.29	99,644.26	25,261.48	4,226.50	0.00	148,912.53	1,383.86	2,277.36	1,169.98
23 DAWES	19,552.45	117,486.19	641,864.41	5,865.24	42.67	784,810.96	173,320.27	4,575.99	29,750.15
24 DAWSON	292,084.88	28,197.69	264,676.77	1,856.48	1,165.50	587,981.32	0.00	8,750.77	376.91
25 DEUEL	21,675.59	172,008.68	75,427.92	0.00	510.92	269,623.11	0.00	3,701.62	496.19
26 DIXON	33,717.50	181,381.14	57,709.37	7,176.40	442.57	280,426.98	0.00	5,331.98	6,477.65
27 DODGE	113,243.48	150,080.87	16,082.44	8,460.89	271.39	288,139.07	0.00	8,135.59	366.57
28 DOUGLAS	11,333.11	38,724.08	12,132.61	1,716.50	2,657.25	66,563.55	66,563.55	0.00	206.06
29 DUNDY	117,129.73	93,314.51	352,070.55	264.63	6,424.37	569,203.79	0.00	4,675.29	6,929.70
30 FILLMORE	245,057.24	70,989.95	22,536.61	3,880.57	576.73	343,041.10	0.00	7,847.35	327.85
31 FRANKLIN	112,739.23	67,092.25	169,832.24	544.05	0.00	350,207.77	0.00	5,883.27	4,142.32
32 FRONTIER	76,511.92	152,950.72	366,693.90	0.00	1,068.34	597,224.88	0.00	5,647.11	0.00
33 FURNAS	68,887.10	188,142.28	176,135.87	6,780.44	436.38	440,382.07	0.00	7,480.25	4,196.18
34 GAGE	76,976.92	308,016.72	109,886.89	11,445.12	0.00	506,325.65	417,309.80	11,265.72	674.14
35 GARDEN	37,992.42	105,089.31	882,307.20	17,921.46	1,130.41	1,044,440.80	26,485.95	4,673.63	973.99
36 GARFIELD	19,876.59	7,040.54	318,188.93	9,802.09	297.65	355,205.80	0.00	1,853.50	0.00
37 GOSPER	93,967.06	54,338.26	130,023.08	565.65	565.65	279,459.70	0.00	4,534.63	462.39
38 GRANT	1,866.66	0.00	483,222.22	10,265.12	0.00	495,354.00	0.00	1,549.50	620.70
39 GREELEY	108,900.78	31,892.11	209,345.76	711.11	1,679.75	352,529.51	0.00	4,201.95	1,458.70
40 HALL	218,224.39	16,724.98	49,240.83	4,858.21	5,752.66	294,801.07	0.00	6,165.20	10,925.40
41 HAMILTON	273,555.73	20,311.38	22,103.33	2,385.90	2,821.57	321,177.91	0.00	7,216.88	1,241.97
42 HARLAN	103,869.00	100,029.81	112,235.68	5,100.00	0.00	321,234.49	0.00	6,386.30	0.00
43 HAYES	67,635.74	99,169.75	277,005.90	673.69	556.70	445,041.78	0.00	5,319.27	2,517.44
44 HITCHCOCK	34,176.92	182,465.23	220,881.18	0.00	0.00	437,523.33	34,900.20	5,045.07	9,188.85
45 HOLT	290,229.80	45,655.86	1,102,794.99	46,958.43	11,505.38	1,497,144.46	0.00	18,237.43	538.29
46 HOOKER	4,204.12	0.00	440,742.92	2,379.00	35.00	447,361.04	0.00	985.45	337.90
47 HOWARD	141,659.31	33,120.00	156,892.97	2,076.54	392.84	334,141.66	107.02	5,620.92	918.98
48 JEFFERSON	103,317.29	124,815.49	107,683.43	3,205.21	22.00	339,043.42	0.00	6,507.14	0.45
49 JOHNSON	28,384.31	107,333.01	87,249.49	935.28	0.00	223,902.09	0.00	4,572.64	822.70
50 KEARNEY	228,463.75	42,964.63	34,771.68	1,895.15	1,686.18	309,781.39	0.00	7,177.17	0.00
51 KEITH	108,991.80	106,430.74	400,137.49	1,115.92	16,020.43	632,696.38	47,252.06	5,206.31	31,824.23
52 KEYA PAHA	28,890.45	36,695.81	413,095.90	4,638.15	0.00	483,320.31	0.00	3,407.46	394.01
53 KIMBALL	39,733.35	231,032.39	316,469.87	0.00	0.00	587,235.61	0.00	5,288.40	1,945.32
54 KNOX	91,650.69	202,800.84	317,431.67	12,717.09	6,652.09	631,252.38	508.70	10,080.98	25,821.50
55 LANCASTER	22,321.83	260,524.24	81,325.29	19,640.77	0.00	383,812.13	384,619.86	14.57	2,139.90
56 LINCOLN	243,194.37	95,412.98	1,161,031.31	10,566.72	23,961.52	1,534,166.90	51,342.57	14,825.64	18,892.90
57 LOGAN	34,196.13	9,920.43	315,270.68	2,103.80	140.84	361,631.88	0.00	1,573.40	10.03
58 LOUP	15,427.33	6,597.37	321,827.04	2,890.73	1,369.16	348,111.63	0.00	1,098.51	0.00
59 MADISON	131,052.60	138,636.90	48,419.37	4,392.42	2,950.96	325,452.25	335.02	6,707.37	1,095.23
60 MCPHERSON	15,119.81	1,823.37	528,521.87	4,176.13	534.02	550,175.20	0.00	1,600.81	0.00
61 MERRICK	188,063.41	15,913.57	68,420.29	5,474.27	14,424.44	292,295.98	249.05	5,347.83	3,307.00
62 MORRILL	125,973.19	62,727.17	669,524.17	27,929.13	7,837.32	893,990.98	0.00	6,176.28	932.80
63 NANCE	78,764.13	73,247.55	76,722.74	6,031.20	1,066.51	265,832.13	0.00	4,370.00	3,487.38
64 NEMAHA	12,930.42	169,235.11	49,270.16	4,301.44	0.00	235,737.13	0.00	4,677.55	344.86
65 NUCKOLLS	73,555.86	158,792.03	115,266.45	727.59	173.25	348,515.18	0.00	6,841.86	17.05
66 OTOE	6,525.56	271,589.29	66,675.55	2,182.41	2,547.04	349,519.85	0.00	6,462.96	263.81
67 PAWNEE	3,222.04	138,984.42	113,046.66	2,756.00	204.50	258,213.62	0.00	5,219.81	281.98
68 PERKINS	136,190.95	308,067.43	99,176.39	1,488.20	1,727.82	546,650.79	0.00	9,015.37	0.00
69 PHELPS	258,062.01	19,326.98	37,218.03	513.05	3,894.75	319,014.82	0.00	7,087.09	13.69
70 PIERCE	154,307.91	117,301.88	63,755.63	2,354.35	4,599.37	342,319.14	0.00	7,324.15	0.00
71 PLATTE	213,454.09	118,178.45	47,101.79	5,006.69	3,569.04	387,310.06	10,211.18	8,275.34	4,643.29
72 POLK	183,632.97	39,589.92	35,380.29	856.22	4,073.53	263,532.93	273.50	5,533.79	21.13
73 RED WILLOW	56,266.93	179,524.14	199,284.95	819.06	0.00	435,895.10	0.00	6,854.70	0.00
74 RICHARDSON	11,310.67	221,167.70	81,183.83	10,685.75	0.00	324,347.95	0.00	5,479.19	3,335.86
75 ROCK	53,547.57	3,799.74	552,610.31	12,008.94	5,188.14	627,154.70	0.00	3,283.50	3,575.46
76 SALINE	115,837.98	157,344.83	64,999.55	2,577.98	199.20	340,959.54	249.90	7,421.03	242.08
77 SARPY	5,679.95	53,936.01	12,089.94	2,531.36	699.87	74,937.13	74,867.73	1.38	937.32
78 SAUNDERS	113,354.95	242,061.99	50,365.28	7,994.14	187.96	413,964.32	418,792.41	8,900.73	15,945.22
79 SCOTTS BLUFF	165,280.49	24,846.28	195,717.61	18,046.21	1,577.00	405,467.59	384,219.45	10,358.24	8,850.62
80 SEWARD	145,009.02	115,529.01	59,618.07	5,128.95	1,891.13	327,176.18	86,595.02	6,536.30	99.72
81 SHERIDAN	70,939.67	142,518.00	1,260,698.47	71,874.87	354.56	1,546,385.57	0.00	6,322.61	3.43
82 SHERMAN	93,259.95	43,217.52	202,446.32	874.12	700.87	340,498.78	435.25	5,303.27	2,629.46
83 SIOUX	44,297.68	36,481.04	1,065,020.54	49,019.31	0.00	1,194,818.57	0.00	5,489.73	4,110.76
84 STANTON	37,791.85	155,090.82	54,904.55	5,168.46	2,455.97	255,411.65	0.00	4,832.59	1,336.68
85 THAYER	166,158.03	104,669.07	71,878.75	2,284.58	143.42	345,133.85	0.00	7,038.56	614.09
86 THOMAS	3,493.55	0.00	363,280.25	367.08	151.00	367,291.88	0.00	1,109.91	648.05
87 THURSTON	14,000.49	152,389.77	11,693.96	3,902.74	0.00	181,986.96	0.00	5,352.51	56,035.50
88 VALLEY	105,856.43	30,440.90	205,311.45	2,850.99	291.78	344,751.55	0.00	5,004.37	0.00
89 WASHINGTON	16,037.59	151,716.66	25,807.63	19,595.46	2.00	213,159.34	213,148.82	3,469.04	12.36
90 WAYNE	50,073.08	188,715.14	19,105.22	3,926.45	868.97	262,688.86	0.00	5,901.63	607.57
91 WEBSTER	68,910.73	118,464.47	157,176.89	3,961.39	669.20	349,182.68	406.61	6,630.36	2,152.04
92 WHEELER	63,175.16	5,081.03	289,936.08	2,035.11	517.10	360,744.48	0.00	1,913.53	620.67
93 YORK	291,016.52	25,387.17	14,635.69	2,102.3					

Table 20 2025 Record Counts (continued)

County Number & Name	Total Mineral Records	TOTAL TAXABLE RECORDS	EXEMPT Parcels	TIF Parcels Community Redevel. w/Tax Incremental Financ.	Parcels Ag-Special Value Greenbelt	Parcels Game & Parks Wild Life In Lieu	Acre Game & Parks Wild Life In Lieu
1 ADAMS	0	16,677	1,421	180	0	4	332.38
2 ANTELOPE	0	7,858	510	14	0	8	976.82
3 ARTHUR	0	1,140	4	0	0	0	0.00
4 BANNER	247	2,002	229	0	0	23	4,376.11
5 BLAINE	0	1,640	70	0	1	0	0.00
6 BOONE	0	6,220	309	30	0	1	0.00
7 BOX BUTTE	0	8,435	488	6	0	0	0.00
8 BOYD	0	3,766	196	0	0	3	230.24
9 BROWN	0	4,595	527	0	298	15	3,941.81
10 BUFFALO	231	24,438	1,533	147	857	6	154.12
11 BURT	0	7,050	456	230	0	0	0.00
12 BUTLER	4	8,813	740	73	0	2	316.95
13 CASS	21	20,830	2,002	436	5,015	11	47.81
14 CEDAR	0	9,241	377	9	0	4	379.61
15 CHASE	49	5,017	333	12	0	0	0.00
16 CHERRY	6	14,850	856	1	0	35	190,955.12
17 CHEYENNE	842	10,130	862	24	0	0	0.00
18 CLAY	0	7,527	416	0	0	26	1,476.72
19 COLFAX	0	8,490	510	2	0	0	0.00
20 CUMING	0	8,970	283	4	0	3	204.62
21 CUSTER	0	15,419	1,120	16	0	6	829.28
22 DAKOTA	0	10,246	522	245	43	1	40.00
23 DAWES	8	7,554	442	1	930	41	6,568.35
24 DAWSON	1	16,210	1,541	105	0	3	212.43
25 DEUEL	81	2,529	158	0	0	0	0.00
26 DIXON	1	6,032	549	68	0	5	794.70
27 DODGE	4	20,890	1,081	66	0	3	286.99
28 DOUGLAS	0	209,081	6,333	2,160	1,641	0	0.00
29 DUNDY	451	4,108	203	0	0	0	0.00
30 FILLMORE	0	7,024	327	6	0	7	893.32
31 FRANKLIN	20	5,046	553	0	0	1	312.59
32 FRONTIER	12	4,009	371	1	0	0	0.00
33 FURNAS	10	6,400	631	36	0	0	0.00
34 GAGE	0	17,763	1,345	100	4,434	6	476.55
35 GARDEN	43	4,630	98	0	116	0	0.00
36 GARFIELD	0	2,487	261	1	0	0	0.00
37 GOSPER	14	3,156	280	8	0	0	0.00
38 GRANT	0	1,738	144	0	0	11	655.84
39 GREELEY	0	3,210	354	1	0	0	0.00
40 HALL	1	28,008	1,342	617	0	2	117.38
41 HAMILTON	2	9,080	336	51	0	9	808.30
42 HARLAN	16	5,069	0	10	0	0	0.00
43 HAYES	10	2,523	89	0	0	2	98.42
44 HITCHCOCK	343	4,555	316	0	260	0	0.00
45 HOLT	0	12,695	458	4	0	7	911.73
46 HOOKER	0	1,875	146	0	0	0	0.00
47 HOWARD	0	6,431	449	21	7	3	588.50
48 JEFFERSON	0	7,895	388	11	0	26	2,501.45
49 JOHNSON	0	4,425	517	19	0	20	2,027.46
50 KEARNEY	2	6,096	289	31	0	0	0.00
51 KEITH	68	9,414	701	54	289	5	0.00
52 KEYA PAHA	0	2,540	167	0	0	7	1,325.01
53 KIMBALL	477	5,204	493	0	0	0	0.00
54 KNOX	0	11,758	1,245	3	8	18	2,039.59
55 LANCASTER	0	119,279	3,469	2,469	7,037	19	1,625.01
56 LINCOLN	7	22,743	1,563	70	325	14	4,018.29
57 LOGAN	14	1,556	34	0	0	0	0.00
58 LOUP	0	1,831	131	0	0	9	1,320.00
59 MADISON	0	18,506	1,348	234	7	9	1,051.23
60 MCPHERSON	0	1,622	47	0	0	0	0.00
61 MERRICK	5	7,354	893	94	7	3	275.45
62 MORRILL	88	7,318	526	8	0	5	575.97
63 NANCE	0	4,419	479	6	0	9	1,123.70
64 NEMAHA	0	6,254	469	956	0	13	1,001.20
65 NUCKOLLS	0	5,647	890	6	0	2	118.56
66 OTOE	0	11,775	1,054	16	0	1	80.00
67 PAWNEE	1	4,174	219	0	0	10	1,407.98
68 PERKINS	8	4,629	245	4	0	0	0.00
69 PHELPS	2	7,455	804	59	0	0	0.00
70 PIERCE	0	6,382	181	14	0	0	0.00
71 PLATTE	1	20,448	711	348	97	14	1,909.78
72 POLK	0	6,249	426	256	2	1	79.45
73 RED WILLOW	59	8,691	810	32	0	0	0.00
74 RICHARDSON	155	9,116	873	19	0	21	1,797.98
75 ROCK	0	3,174	247	0	0	11	1,047.00
76 SALINE	0	10,850	1,076	68	4	2	310.77
77 SARPY	0	74,167	2,991	100	1,896	1	0.00
78 SAUNDERS	0	17,123	1,051	82	6,198	9	703.21
79 SCOTTS BLUFF	41	22,007	1,574	39	3,415	21	5,209.02
80 SEWARD	0	10,790	623	80	928	15	1,537.57
81 SHERIDAN	0	8,489	735	0	0	9	1,373.90
82 SHERMAN	0	3,870	539	3	2	0	0.00
83 SIOUX	2	4,512	306	0	0	13	2,292.67
84 STANTON	0	5,722	187	0	0	27	2,201.44
85 THAYER	0	6,153	527	3	0	16	1,290.36
86 THOMAS	0	1,755	74	0	0	0	0.00
87 THURSTON	0	4,520	1,366	16	0	0	0.00
88 VALLEY	0	4,333	447	110	0	0	0.00
89 WASHINGTON	1	13,724	546	58	4,585	0	0.00
90 WAYNE	0	6,606	381	75	0	1	160.00
91 WEBSTER	0	4,707	229	1	25	3	452.44
92 WHEELER	0	1,999	88	0	0	0	0.00
93 YORK	0	10,127	586	31	2	12	1,386.56
STATE TOTALS	3348	1,132,865	64,116	10,060	38,429	594	259,230

Table 21A Public Power Districts In Lieu Of Taxes Paid in 2025

County Number & Name	City Occupation Tax	Fixed In Lieu Of	5% Gross Retail Sales	Total Public Power In Lieu Of Taxes	County Number & Name	City Occupation Tax	Fixed In Lieu Of	5% Gross Retail Sales	Total Public Power In Lieu Of Taxes
1 ADAMS	\$0.00	\$313.60	\$74,584.32	\$74,897.92	48 JEFFERSON	\$0.00	\$441.56	\$58,127.93	\$58,569.49
2 ANTELOPE	0.00	3,895.15	134,512.52	138,407.67	49 JOHNSON	0.00	208.50	41,942.05	42,150.55
3 ARTHUR	0.00	0.00	0.00	0.00	50 KEARNEY	0.00	398.94	147,002.96	147,401.90
4 BANNER	0.00	7.88	0.00	7.88	51 KEITH	0.00	11,229.90	372,359.32	383,589.22
5 BLAINE	8,693.65	0.00	8,649.48	17,343.13	52 KEYA PAHA	0.00	356.48	17,898.77	18,255.25
6 BOONE	0.00	5,155.78	416,359.39	421,515.17	53 KIMBALL	0.00	0.00	0.00	0.00
7 BOX BUTTE	0.00	309.07	0.00	309.07	54 KNOX	0.00	4,699.59	291,576.93	296,276.52
8 BOYD	0.00	2,712.40	41,140.54	43,852.94	55 LANCASTER	0.00	899.66	119,500.63	120,400.29
9 BROWN	0.00	3,231.67	133,756.64	136,988.31	56 LINCOLN	0.00	1,960.16	189,874.47	191,834.63
10 BUFFALO	0.00	10,215.33	2,818,355.58	2,828,570.91	57 LOGAN	0.00	0.00	17,811.08	17,811.08
11 BURT	0.00	3,257.74	168,708.62	171,966.36	58 LOUP	0.00	0.00	11,413.10	11,413.10
12 BUTLER	0.00	1,241.01	94,592.41	95,833.42	59 MADISON	0.00	14,449.94	1,626,983.84	1,641,433.78
13 CASS	0.00	8,489.02	678,201.23	686,690.25	60 MCPHERSON	0.00	0.00	0.00	0.00
14 CEDAR	0.00	5,629.23	150,460.66	156,089.89	61 MERRICK	0.00	3,990.41	236,679.52	240,669.93
15 CHASE	0.00	0.00	0.00	0.00	62 MORRILL	0.00	1,169.03	129,343.03	130,512.06
16 CHERRY	0.00	1,719.44	34,192.04	35,911.48	63 NANCE	0.00	6,445.84	125,720.07	132,165.91
17 CHEYENNE	0.00	68,737.60	0.00	68,737.60	64 NEMAHA	0.00	1,756.26	40,678.52	42,434.78
18 CLAY	0.00	3,126.04	132,657.93	135,783.97	65 NUCKOLLS	0.00	1,821.64	31,739.90	33,561.54
19 COLFAX	0.00	550.68	119,086.82	119,637.50	66 OTOE	0.00	9,293.44	3,793.50	13,086.94
20 CUMING	0.00	121.80	59,486.40	59,608.20	67 PAWNEE	0.00	2,518.86	90,999.30	93,518.16
21 CUSTER	0.00	262.52	68,277.27	68,539.79	68 PERKINS	0.00	1,188.79	155,645.99	156,834.78
22 DAKOTA	0.00	1,368.86	123,156.17	124,525.03	69 PHELPS	0.00	1,364.69	91,792.21	93,156.90
23 DAWES	0.00	13,157.52	321,031.13	334,188.65	70 PIERCE	0.00	428.87	131,632.54	132,061.41
24 DAWSON	0.00	6,052.81	71,213.20	77,266.01	71 PLATTE	0.00	9,798.99	1,786,199.93	1,795,998.92
25 DEUEL	0.00	654.98	29,953.63	30,608.61	72 POLK	0.00	1,170.80	122,065.52	123,236.32
26 DIXON	0.00	2,531.88	101,518.28	104,050.16	73 RED WILLOW	0.00	9,440.60	516,099.45	525,540.05
27 DODGE	0.00	7,490.78	213,245.13	220,735.91	74 RICHARDSON	0.00	4,383.22	94,034.22	98,417.44
28 DOUGLAS	322,775.10	640,355.34	29,008,930.09	29,972,060.53	75 ROCK	0.00	519.00	50,474.48	50,993.48
29 DUNDY	0.00	0.00	8,005.35	8,005.35	76 SALINE	0.00	94,269.21	1,723.55	95,992.76
30 FILLMORE	0.00	2,474.58	583,238.20	585,712.78	77 SARPY	0.00	31,612.40	1,548,474.18	1,580,086.58
31 FRANKLIN	0.00	703.40	20,064.60	20,768.00	78 SAUNDERS	0.00	5,819.38	392,533.20	398,352.58
32 FRONTIER	0.00	292.46	33,499.53	33,791.99	79 SCOTTS BLUFF	0.00	16,984.72	983,118.95	1,000,103.67
33 FURNAS	0.00	430.13	66,169.23	66,599.36	80 SEWARD	0.00	2,802.05	201,465.40	204,267.45
34 GAGE	0.00	9,308.40	327,970.24	337,278.64	81 SHERIDAN	0.00	3,286.38	178,985.40	182,271.78
35 GARDEN	0.00	918.02	61,164.72	62,082.74	82 SHERMAN	0.00	1,939.98	109,510.51	111,450.49
36 GARFIELD	0.00	14.28	0.00	14.28	83 SIOUX	0.00	17.65	0.00	17.65
37 GOSPER	0.00	1,246.70	42,496.43	43,743.13	84 STANTON	0.00	649.32	83,104.59	83,753.91
38 GRANT	0.00	0.00	0.00	0.00	85 THAYER	0.00	3,340.93	150,087.99	153,428.92
39 GREELEY	0.00	1,380.08	56,322.29	57,702.37	86 THOMAS	0.00	0.00	19,191.65	19,191.65
40 HALL	0.00	1,351.48	412,338.47	413,689.95	87 THURSTON	0.00	1,740.64	60,695.89	62,436.53
41 HAMILTON	0.00	4,899.52	549,560.99	554,460.51	88 VALLEY	0.00	1,961.14	0.00	1,961.14
42 HARLAN	0.00	79,589.11	58,137.80	137,726.91	89 WASHINGTON	0.00	8,153.82	758,456.98	766,610.80
43 HAYES	0.00	16,765.16	0.00	16,765.16	90 WAYNE	0.00	59.80	22,433.62	22,493.42
44 HITCHCOCK	0.00	314.00	57,995.20	58,309.20	91 WEBSTER	0.00	281.67	22,230.93	22,512.60
45 HOLT	0.00	6,270.59	497,452.47	503,723.06	92 WHEELER	0.00	1,907.62	18,930.05	20,837.67
46 HOOKER	0.00	0.00	0.00	0.00	93 YORK	0.00	7,678.68	1,036,771.28	1,044,449.96
47 HOWARD	\$0.00	\$3,025.59	\$50,084.63	\$53,110.22					
					State Totals	\$331,468.75	\$1,192,012.19	\$49,915,673.06	\$51,439,154.00

Table 21B Other In Lieu Of Taxes Paid in 2025

County Number & Name	Game & Parks Wild Life Presv. § 37-335	Housing Authorities § 71-1590	Hospital In Lieu Of § 77-211	Community Revelop. Auth. § 18-2137	Water Augmentation § 46-1701	Total Other In Lieu Of Tax Payments	County Number & Name	Game & Parks Wild Life Presv. § 37-335	Housing Authorities § 71-1590	Hospital In Lieu Of § 77-211	Community Revelop. Auth. § 18-2137	Water Augmentation § 46-1701	Total Other In Lieu Of Tax Payments
1 ADAMS	\$3,401.78	\$0.00	\$0.00	\$0.00	\$0.00	\$3,401.78	48 JEFFERSON	\$77,207.44	\$0.00	\$0.00	\$3,654.88	\$0.00	\$80,862.32
2 ANTELOPE	11,036.28	9,320.99	0.00	0.00	0.00	20,357.27	49 JOHNSON	69,373.64	0.00	0.00	0.00	0.00	69,373.64
3 ARTHUR	0.00	0.00	0.00	0.00	0.00	0.00	50 KEARNEY	0.00	0.00	0.00	0.00	0.00	0.00
4 BANNER	23,689.96	0.00	0.00	0.00	0.00	23,689.96	51 KEITH	0.00	0.00	0.00	0.00	0.00	0.00
5 BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	52 KEYA PAHA	9,111.92	0.00	0.00	0.00	0.00	9,111.92
6 BOONE	0.00	0.00	0.00	0.00	0.00	0.00	53 KIMBALL	0.00	0.00	0.00	0.00	0.00	0.00
7 BOX BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	54 KNOX	18,874.60	23,085.25	0.00	0.00	0.00	41,959.85
8 BOYD	2,302.54	0.00	0.00	0.00	0.00	2,302.54	55 LANCASTER	60,139.44	90,971.03	0.00	0.00	0.00	151,110.47
9 BROWN	28,376.60	0.00	0.00	0.00	0.00	28,376.60	56 LINCOLN	48,914.26	85,947.75	0.00	0.00	162,791.23	297,653.24
10 BUFFALO	1,673.12	11,997.63	0.00	0.00	0.00	13,670.75	57 LOGAN	0.00	0.00	0.00	0.00	0.00	0.00
11 BURT	0.00	15,264.51	0.00	0.00	0.00	15,264.51	58 LOUP	9,663.66	0.00	0.00	0.00	0.00	9,663.66
12 BUTLER	9,438.82	0.00	20,530.65	0.00	0.00	29,969.47	59 MADISON	26,901.02	0.00	0.00	0.00	0.00	26,901.02
13 CASS	9,677.28	33,451.95	0.00	0.00	0.00	43,129.23	60 MCPHERSON	0.00	0.00	0.00	0.00	0.00	0.00
14 CEDAR	6,120.28	0.00	0.00	0.00	0.00	6,120.28	61 MERRICK	3,550.38	0.00	0.00	0.00	0.00	3,550.38
15 CHASE	0.00	0.00	0.00	0.00	0.00	0.00	62 MORRILL	9,306.78	0.00	0.00	0.00	0.00	9,306.78
16 CHERRY	14,935.48	0.00	0.00	0.00	0.00	14,935.48	63 NANCE	27,530.80	5,854.70	0.00	0.00	0.00	33,385.50
17 CHEYENNE	0.00	0.00	0.00	0.00	0.00	0.00	64 NEMAHA	21,650.76	0.00	0.00	0.00	0.00	21,650.76
18 CLAY	55,801.10	0.00	0.00	0.00	0.00	55,801.10	65 NUCKOLLS	4,712.96	0.00	0.00	0.00	0.00	4,712.96
19 COLFAX	0.00	9,970.36	0.00	0.00	0.00	9,970.36	66 OTOE	1,984.34	0.00	0.00	0.00	0.00	1,984.34
20 CUMING	3,876.70	0.00	0.00	0.00	0.00	3,876.70	67 PAWNEE	30,195.12	0.00	0.00	0.00	0.00	30,195.12
21 CUSTER	8,522.64	6,211.25	0.00	0.00	0.00	14,733.89	68 PERKINS	0.00	8,121.81	0.00	0.00	0.00	8,121.81
22 DAKOTA	265.12	0.00	0.00	0.00	0.00	265.12	69 PHELPS	0.00	0.00	0.00	0.00	0.00	0.00
23 DAWES	54,414.22	0.00	0.00	0.00	0.00	54,414.22	70 PIERCE	0.00	0.00	0.00	0.00	0.00	0.00
24 DAWSON	2,969.14	0.00	2,408.13	4,046.09	0.00	9,423.36	71 PLATTE	72,737.04	35,100.93	0.00	0.00	0.00	107,837.97
25 DEUEL	0.00	10,117.31	0.00	0.00	0.00	10,117.31	72 POLK	4,346.08	0.00	0.00	0.00	0.00	4,346.08
26 DIXON	64,661.80	0.00	0.00	0.00	0.00	64,661.80	73 RED WILLOW	0.00	0.00	0.00	0.00	0.00	0.00
27 DODGE	3,409.80	88,340.73	0.00	0.00	0.00	91,750.53	74 RICHARDSON	27,565.42	480.00	0.00	0.00	0.00	28,045.42
28 DOUGLAS	0.00	0.00	0.00	0.00	0.00	0.00	75 ROCK	6,548.86	0.00	0.00	0.00	0.00	6,548.86
29 DUNDY	0.00	0.00	0.00	334.08	36,898.05	37,232.13	76 SALINE	10,231.92	0.00	0.00	0.00	0.00	10,231.92
30 FILLMORE	30,402.18	0.00	0.00	0.00	0.00	30,402.18	77 SARPY	48.07	12,855.31	0.00	0.00	0.00	12,903.38
31 FRANKLIN	4,962.76	0.00	0.00	0.00	0.00	4,962.76	78 SAUNDERS	24,493.14	0.00	0.00	0.00	0.00	24,493.14
32 FRONTIER	0.00	0.00	0.00	0.00	0.00	0.00	79 SCOTTS BLUFF	44,099.48	27,597.35	0.00	0.00	0.00	71,696.83
33 FURNAS	0.00	0.00	0.00	0.00	0.00	0.00	80 SEWARD	54,610.14	0.00	0.00	0.00	0.00	54,610.14
34 GAGE	7,776.18	0.00	0.00	0.00	0.00	7,776.18	81 SHERIDAN	7,200.78	5,582.66	0.00	0.00	0.00	12,783.44
35 GARDEN	0.00	0.00	0.00	0.00	0.00	0.00	82 SHERMAN	0.00	9,602.16	0.00	0.00	0.00	9,602.16
36 GARFIELD	0.00	0.00	0.00	0.00	0.00	0.00	83 SIOUX	11,053.58	0.00	0.00	0.00	0.00	11,053.58
37 GOSPER	0.00	0.00	0.00	0.00	3,054.56	3,054.56	84 STANTON	37,608.48	1,890.02	0.00	0.00	0.00	39,498.50
38 GRANT	950.88	0.00	0.00	0.00	0.00	950.88	85 THAYER	31,939.24	0.00	0.00	0.00	0.00	31,939.24
39 GREELEY	0.00	0.00	0.00	0.00	0.00	0.00	86 THOMAS	0.00	0.00	0.00	0.00	0.00	0.00
40 HALL	1,604.48	9,720.33	0.00	0.00	0.00	11,324.81	87 THURSTON	0.00	0.00	0.00	0.00	0.00	0.00
41 HAMILTON	30,526.12	0.00	0.00	0.00	0.00	30,526.12	88 VALLEY	0.00	44,422.21	0.00	0.00	0.00	44,422.21
42 HARLAN	0.00	0.00	0.00	0.00	0.00	0.00	89 WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00
43 HAYES	501.50	0.00	0.00	0.00	0.00	501.50	90 WAYNE	4,880.26	9,352.01	0.00	0.00	0.00	14,232.27
44 HITCHCOCK	0.00	0.00	0.00	0.00	0.00	0.00	91 WEBSTER	7,262.86	15,328.67	0.00	288.78	0.00	22,880.31
45 HOLT	9,845.94	0.00	0.00	0.00	0.00	9,845.94	92 WHEELER	0.00	0.00	0.00	0.00	0.00	0.00
46 HOOKER	0.00	0.00	0.00	0.00	0.00	0.00	93 YORK	19,674.02	0.00	0.00	0.00	0.00	19,674.02
47 HOWARD	\$12,419.04	\$0.00	\$0.00	\$0.00	\$0.00	\$12,419.04	State Totals	\$1,186,978.23	\$570,586.92	\$22,938.78	\$8,323.83	\$202,743.84	\$1,991,571.60

Table 22 History of Car Line & Air Carrier Taxes Distributed to Counties

Assessment Year ¹	Car Line ²			Air Carrier ³		
	1st Half	2nd Half	Total	1st Half	2nd Half	Total
1994	\$1,398,482.87	\$584,170.36	\$1,982,653.23	\$994,861.87	\$607,750.80	\$1,602,612.67
1995	1,739,756.77	717,368.93	2,457,125.70	715,955.22	578,273.53	1,294,228.75
1996	2,352,958.27	1,010,499.52	3,363,457.79	740,739.01	487,503.22	1,228,242.23
1997	2,362,826.29	1,127,069.25	3,489,895.54	689,987.22	572,655.82	1,262,643.04
1998	2,468,223.48	1,184,931.17	3,653,154.65	513,724.46	363,628.42	877,352.88
1999	3,203,584.81	990,785.13	4,194,369.94	493,794.15	437,831.14	931,625.29
2000	3,212,168.28	1,597,983.57	4,810,151.85	669,866.75	497,664.68	1,167,531.43
2001	3,181,017.30	1,066,424.24	4,247,441.54	976,986.57	989,783.42	1,966,769.99
2002	2,714,994.11	884,730.44	3,599,724.55	578,699.48	966,868.68	1,545,568.16
2003	2,704,070.34	807,854.63	3,511,924.97	1,019,600.09	933,443.99	1,953,044.08
2004	2,102,769.04	583,456.85	2,686,225.89	1,535,476.86	1,038,813.64	2,574,290.50
2005	2,647,522.80	610,883.53	3,258,406.33	1,378,753.98	1,308,883.85	2,687,637.83
2006 Refunds ⁴	2,511,924.97	677,360.63	3,189,285.60	1,285,108.01	1,396,138.52	2,681,246.53 (145,311.21)
2007 Refunds ⁴	3,809,327.39	701,637.37	4,510,964.76	1,186,679.41	904,756.06	2,091,435.47 (64,681.93)
2008 Refunds ⁴	4,194,840.13	1,098,187.10	5,293,027.23	1,102,234.77	952,517.08	2,054,751.85 (37,999.59)
2009 Refunds ⁴	4,182,118.61	2,028,482.12	6,210,600.73	854,852.18	628,970.82	1,483,823.00 (16,310.10)
2010	3,844,299.16	446,911.35	4,291,210.51	949,371.78	674,309.21	1,623,680.99
2011	3,875,701.44	814,860.37	4,690,561.81	630,109.04	538,420.33	1,168,529.37
2012	3,038,135.70	932,008.50	3,970,144.20	569,982.58	441,822.07	1,011,804.65
2013	2,602,128.07	847,576.29	3,449,704.36	947,235.34 ⁵	467,693.63	1,414,928.97
2014	2,642,754.70	724,956.51	3,367,711.21	434,851.62	279,848.03	714,699.65
2015	2,997,187.32	675,443.86	3,672,631.18	316,459.87	153,785.73	470,245.60
2016 ⁶	2,550,092.67	2,158,737.22	4,708,829.89	328,753.93	266,397.05	595,150.98
2017	3,672,870.08	982,172.25	4,655,042.33	456,137.92	256,264.82	712,402.74
2018	3,091,432.40	496,597.44	3,588,029.84	481,162.15	264,621.17	745,783.32
2019	2,334,261.43	873,783.49	3,208,044.92	506,973.90	320,283.14	827,257.04
2020	2,607,875.60	1,041,716.05	3,649,591.65	438,646.11	308,218.36	746,864.47
2021	2,394,669.62	474,904.62	2,869,574.24	476,288.53	211,717.26	688,005.79
2022	2,122,099.28	557,458.19	2,679,557.47	668,421.52	144,930.87	813,352.39
2023	2,437,606.85	295,598.51	2,733,205.36	765,281.77	27,130.30	792,412.07
2024	2,293,420.13	315,830.94	2,609,251.07	698,590.87	67,701.39	766,292.26
2025	⁷					

¹ Distribution of taxes occurs in the year following the assessment year.

² Car Line taxes are distributed to counties' political subdivisions based upon railroad taxes levied, per Neb. Rev. Stat. § 77-684.

³ Air Carrier taxes are distributed to county's general fund based upon all taxes levied for the county vs. state, per Neb. Rev. Stat. § 77-1250.

⁴ Refunds due to air carrier litigation resulted in counties repaying a portion of air carrier taxes, per order of Tax Equalization and Review Commission in Case Nos. 11SA 001, 11SA 001, 11SA 003, 11SA 004, Atlantic Southeast Airlines, Inc. Appellant vs. Tax Commissioner.

⁵ 2013 air carrier tax included late payments from several prior tax years.

⁶ 2016 2nd half taxes for car line & air carrier includes personal property exempt taxes reimbursed by state, see Table 27 state property tax relief.

⁷ 2025 taxes for car line & air carrier are collected and distributed during 2026, therefore 2025 tax information is not available at this time.

**Table 23 History of School Adjusted Value, certified by the Property Tax Administrator
to Department of Education, pursuant to Neb. Rev. Stat. § 79-1016**

State Totals:

Year	Estimated Motor Vehicle	Total Unadjusted Value ⁵	Annual %chg Unadjust val	Adjustment Amount	Annual %chg Adjust amt	% Adjust Amount of Unadjust Value	Total Adjusted Value ⁴	Annual %chg Adjust Value	Used in State Aid Calculations
1994	5,357,528,588	60,778,972,918		6,969,089,593		11.47%	67,748,062,511		1994-1995
1995	5,765,882,347	66,398,146,504	9.25%	3,090,158,823	-55.66%	4.65%	69,488,305,357	2.57%	1995-1996 & 1996-1997
1996	6,112,059,322	70,197,463,371	5.72%	3,905,725,285	26.39%	5.56%	74,103,188,661	6.64%	1997-1998
1997 ¹	6,871,672,938	75,794,711,084	7.97%	3,736,678,421	-4.33%	4.93%	79,531,389,509	7.33%	1998-1999
1998 ¹		74,666,790,310	-1.49%	3,489,818,267	-6.61%	4.67%	78,156,608,619	-1.73%	1999-2000
1999		81,116,924,861	8.64%	4,267,228,667	22.28%	5.26%	85,384,153,530	9.25%	2000-2001
2000		88,319,139,351	8.88%	3,430,279,674	-19.61%	3.88%	91,749,419,034	7.45%	2001-2002
2001		93,960,451,751	6.39%	4,455,945,098	29.90%	4.74%	98,416,396,796	7.27%	2002-2003
2002		98,146,178,297	4.45%	5,230,423,368	17.38%	5.33%	103,376,601,641	5.04%	2003-2004
2003		104,037,825,887	6.00%	4,538,391,551	-13.23%	4.36%	108,576,217,454	5.03%	2004-2005
2004		109,087,789,731	4.85%	4,040,225,262	-10.98%	3.70%	113,128,015,006	4.19%	2005-2006
2005		116,180,480,993	6.50%	4,297,620,988	6.37%	3.70%	120,478,101,937	6.50%	2006-2007
2006 ²		125,072,949,290	7.65%	2,480,911,886	-42.27%	1.98%	127,553,861,186	5.87%	2007-2008
2007 ³		131,951,802,867	5.50%	-1,137,161,906	-145.84%	-0.86%	130,814,640,963	2.56%	2008-2009
2008		139,587,025,659	5.79%	-159,354,110	-85.99%	-0.11%	139,427,671,551	6.58%	2009-2010
2009		147,554,739,884	5.71%	565,321,432	-454.76%	0.38%	148,120,061,317	6.23%	2010-2011
2010		153,924,258,807	4.32%	670,209,397	18.55%	0.44%	154,594,468,204	4.37%	2011-2010
2011		160,479,323,453	4.26%	483,730,215	-27.82%	0.30%	160,963,053,668	4.12%	2012-2013
2012		169,810,562,240	5.81%	-583,460,028	-220.62%	-0.34%	169,227,102,212	5.13%	2013-2014
2013		184,278,678,675	8.52%	-819,806,126	40.51%	-0.44%	183,458,872,549	8.41%	2014-2015
2014		206,100,989,138	11.84%	358,301,163	-143.71%	0.17%	206,459,290,301	12.54%	2015-2016
2015		227,595,622,122	10.43%	253,916,162	-29.13%	0.11%	227,849,538,284	10.36%	2016-2017
2016		238,168,497,048	4.65%	1,530,210,746	502.64%	0.64%	239,698,707,794	5.20%	2017-2018
2017		245,025,989,683	2.88%	1,714,776,285	12.06%	0.70%	246,740,765,968	2.94%	2018-2019
2018		249,170,555,027	1.69%	1,871,849,079	9.16%	0.75%	251,042,404,105	1.74%	2019-2020
2019		254,466,642,014	2.13%	1,255,220,936	-32.94%	0.49%	255,721,862,950	1.86%	2020-2021
2020		260,090,407,686	2.21%	2,104,777,523	67.68%	0.81%	262,195,185,209	2.53%	2021-2022
2021		270,153,427,545	3.87%	1,487,002,009	-29.35%	0.55%	271,640,429,555	3.60%	2022-2023
2022		285,223,594,250	5.58%	3,329,208,367	123.89%	1.17%	288,552,802,602	6.23%	2023-2024
2023		317,811,533,810	11.43%	1,674,762,726	-49.69%	0.53%	319,486,296,536	10.72%	2024-2025
2024		345,798,084,508	8.81%	4,322,753,301	158.11%	1.25%	350,120,837,809	9.59%	2025-2026
2025		378,548,706,986	9.47%	4,298,116,798	-0.57%	1.14%	382,846,823,784	9.35%	2026-2027

Notes:

¹ All years 1997 and prior, include estimated motor vehicle value; 1998 does not include motor vehicle value per LB 271 tax policy changes.

² Pursuant to 2006 Neb. Laws LB 968, the level of value for agricultural and horticultural land was changed to 75% of actual value for the 2006 school adjusted value used in 2007-2008 aid calculations, as the assessment level for tax purposes will change to 75% of actual value as of January 1, 2007.

³ Pursuant to 2008 Neb. Laws LB 988 the 2007 school adjusted valuations were recertified on April 29, 2007 to reflect adjustments of value to the midpoint of assessment level ranges, such that all real property was adjusted to 96% (instead of 100%), except agricultural and horticultural land was adjusted to 72% (instead of 75%).

⁴ Unadjusted Value, Adjustment Amount, & Total Adjusted Value reflect all "recertifications" to Dept. of Education for corrections, appeals, & recertifications pursuant to Neb.Rev. Stat. § 79-1016.

⁵ For years 2005 and prior, totals exclude duplication of value for elementary schools joined with Class VI high schools. Beginning year 2009 to current, totals exclude duplication of value for member schools of a Learning Community.

Table 24 Tax Equalization and Review Commission Levels of Value 2025

Cnty#/County Name	Residential Level of Value	Commercial Level of Value	Agricultural and Horticultural Land Not Subject to Special Valuation Level of Value	Special Value of Agricultural and Horticultural Land Subject to Special Value
1 Adams	93	95	71	
2 Antelope	98	94	71	
3 Arthur	100	100	75	
4 Banner	97	100	70	
5 Blaine	100	100	69	
6 Boone	95	100	71	
7 Box Butte	97	95	70	
8 Boyd	95	100	70	
9 Brown	100	100	71	71
10 Buffalo	92	97	75	75
11 Burt	95	100	72	
12 Butler	93	93	70	
13 Cass	92	97	71	71
14 Cedar	93	100	70	
15 Chase	92	95	72	
16 Cherry	95	93	71	
17 Cheyenne	94	94	71	
18 Clay	96	97	70	
19 Colfax	92	100	72	
20 Cuming	97	99	71	71
21 Custer	94	96	70	
22 Dakota	97	97	69	69
23 Dawes	95	99	70	70
24 Dawson	95	95	73	73
25 Deuel	93	100	72	
26 Dixon	96	100	73	
27 Dodge	96	94	72	
28 Douglas	93	95	72	72
29 Dundy	97	92	71	
30 Fillmore	95	98	70	
31 Franklin	92	100	73	
32 Frontier	97	98	71	
33 Furnas	94	99	72	
34 Gage	94	99	71	
35 Garden	94	99	70	70
36 Garfield	95	100	69	
37 Gosper	94	94	73	
38 Grant	96	100	70	
39 Greeley	97	100	74	
40 Hall	94	93	71	
41 Hamilton	95	94	70	
42 Harlan	94	99	69	
43 Hayes	100	100	74	
44 Hitchcock	98	100	75	75
45 Holt	95	94	69	
46 Hooker	98	100	69	
47 Howard	95	94	74	

* NEI (Not Enough Information) represents a class of property with insufficient information to determine a level of value.

Table 24 Tax Equalization and Review Commission Levels of Value 2025 (continued)

		Residential	Commercial	Agricultural and Horticultural Land Not Subject to Special Valuation Level of Value	Special Value of Agricultural and Horticultural Land Subject to Special Value
Cnty#/County Name		Level of Value	Level of Value		
48	Jefferson	96	100	71	
49	Johnson	97	100	71	
50	Kearney	93	100	70	
51	Keith	93	98	72	
52	Keya Paha	98	100	69	
53	Kimball	96	100	70	
54	Knox	93	93	72	
55	Lancaster	97	95	75	75
56	Lincoln	96	96	72	72
57	Logan	93	100	69	
58	Loup	100	100	75	
59	Madison	97	94	71	
60	McPherson	100	100	75	
61	Merrick	94	98	73	
62	Morrill	98	100	71	71
63	Nance	92	100	74	
64	Nemaha	97	100	72	
65	Nuckolls	98	97	71	
66	Otoe	92	93	71	
67	Pawnee	93	100	70	
68	Perkins	100	99	72	
69	Phelps	95	95	71	
70	Pierce	94	95	74	
71	Platte	97	95	72	72
72	Polk	95	100	69	
73	Red Willow	95	93	69	
74	Richardson	93	95	75	
75	Rock	93	100	70	
76	Saline	97	96	72	
77	Sarpy	96	93	72	72
78	Saunders	92	97	72	72
79	Scotts Bluff	94	93	70	70
80	Seward	93	99	70	
81	Sheridan	96	98	70	
82	Sherman	99	94	70	
83	Sioux	100	100	70	
84	Stanton	96	100	72	
85	Thayer	96	98	71	
86	Thomas	94	100	73	
87	Thurston	96	100	73	
88	Valley	94	96	69	
89	Washington	94	100	70	70
90	Wayne	95	94	73	
91	Webster	95	97	73	
92	Wheeler	92	100	72	
93	York	96	98	72	

* NEI (Not Enough Information) represents a class of property with insufficient information to determine a level of value.

Table 25A 2025 Documentary Stamp Tax Summary

County Number & Name	Total Transactions	Exempt Transactions	Net Taxable Transactions	Documentary Stamp Tax Collected	Collection Fee Retained by County	Net Amount Remitted to State
1 ADAMS	1,137	417	720	\$556,760.81	\$122,445.15	\$434,304.25
2 ANTELOPE	484	220	264	233,104.03	51,388.75	181,705.93
3 ARTHUR	17	8	9	16,509.84	3,667.13	12,842.71
4 BANNER	139	82	57	26,051.11	5,759.43	20,291.68
5 BLAINE	56	34	22	61,545.32	13,518.74	48,026.58
6 BOONE	305	139	166	114,175.39	25,120.51	89,039.00
7 BOX BUTTE	399	167	232	103,102.58	22,680.11	80,410.71
8 BOYD	160	67	93	45,797.14	10,075.05	35,722.09
9 BROWN	236	82	154	132,139.75	29,116.25	103,023.50
10 BUFFALO	1,477	493	984	787,112.26	173,007.88	614,081.85
11 BURT	470	178	292	174,062.59	38,378.86	135,683.73
12 BUTLER	535	299	236	176,472.95	38,678.98	137,793.97
13 CASS	1,218	482	736	539,123.59	118,460.10	420,636.61
14 CEDAR	592	309	283	298,304.24	65,575.74	232,723.35
15 CHASE	243	86	157	141,734.20	31,253.83	110,477.67
16 CHERRY	342	133	209	299,535.51	65,806.21	229,757.08
17 CHEYENNE	539	235	304	179,843.64	39,377.95	140,465.69
18 CLAY	422	191	231	130,988.36	28,783.53	102,181.56
19 COLFAX	434	233	201	136,648.08	29,923.67	106,720.79
20 CUMING	591	340	251	195,622.22	42,832.90	152,782.01
21 CUSTER	506	222	284	176,791.49	38,696.46	138,095.01
22 DAKOTA	577	228	349	394,764.36	86,602.44	308,077.87
23 DAWES	366	137	229	150,112.06	32,918.12	117,187.07
24 DAWSON	918	371	547	342,432.05	75,439.75	266,974.19
25 DEUEL	108	45	63	33,242.12	7,368.28	25,873.86
26 DIXON	292	153	139	90,687.53	19,868.20	70,776.36
27 DODGE	1,632	598	1,034	610,154.67	134,277.44	475,552.86
28 DOUGLAS	18,629	5,564	13,065	11,167,734.75	2,452,863.40	8,714,418.68
29 DUNDY	148	70	78	52,976.98	11,702.89	41,274.11
30 FILLMORE	463	275	188	157,139.39	34,619.75	122,512.16
31 FRANKLIN	260	121	139	74,925.77	16,489.59	58,434.82
32 FRONTIER	174	82	92	64,077.26	14,156.97	49,919.61
33 FURNAS	370	172	198	84,169.40	18,551.62	65,584.94
34 GAGE	1,081	448	633	337,173.69	74,189.86	262,966.65
35 GARDEN	155	54	101	49,013.35	10,819.96	38,193.39
36 GARFIELD	109	48	61	40,579.56	8,915.91	31,662.39
37 GOSPER	134	62	72	127,130.79	27,952.40	99,178.39
38 GRANT	33	17	16	16,264.58	3,513.76	12,750.37
39 GREELEY	153	64	89	52,090.71	11,366.36	40,706.23
40 HALL	2,261	657	1,604	831,655.89	183,119.07	648,488.67
41 HAMILTON	570	241	329	334,614.08	73,162.40	261,442.11
42 HARLAN	228	91	137	63,261.46	14,030.62	49,230.84
43 HAYES	115	52	63	54,888.01	12,043.18	42,776.37
44 HITCHCOCK	476	151	325	56,791.89	12,517.32	44,274.57
45 HOLT	613	256	357	309,392.46	68,226.03	241,165.42
46 HOOKER	44	18	26	14,005.30	3,089.21	10,916.09
47 HOWARD	349	143	206	172,950.17	38,119.75	134,830.28
48 JEFFERSON	425	176	249	144,335.79	31,622.63	112,713.16
49 JOHNSON	275	133	142	114,054.24	24,915.30	89,138.94
50 KEARNEY	355	151	204	179,595.31	39,491.32	140,103.99

Table 25A 2025 Documentary Stamp Tax Summary (continued)

County Number & Name	Total Transactions	Exempt Transactions	Net Taxable Transactions	Documentary Stamp Tax Collected	Collection Fee Retained by County	Net Amount Remitted to State
51 KEITH	679	259	420	278,450.61	60,988.48	217,462.14
52 KEYA PAHA	61	30	31	22,282.98	4,877.63	17,405.16
53 KIMBALL	319	170	149	55,725.88	12,252.07	43,473.51
54 KNOX	564	268	296	201,178.90	44,070.85	157,106.40
55 LANCASTER	10,218	3,218	7,000	6,153,086.29	1,351,849.63	4,801,236.66
56 LINCOLN	1,432	518	914	710,538.23	156,570.17	554,347.80
57 LOGAN	43	19	24	64,175.65	14,224.63	49,951.02
58 LOUP	73	40	33	29,234.10	6,404.41	20,596.50
59 MADISON	1,255	460	795	581,302.66	127,673.46	453,618.00
60 MCPHERSON	25	15	10	19,643.32	4,272.64	15,370.68
61 MERRICK	465	211	254	174,712.00	38,351.96	136,353.04
62 MORRILL	263	99	164	105,579.11	23,259.03	82,313.32
63 NANCE	215	104	111	70,757.51	15,575.54	55,181.97
64 NEMAHA	456	215	241	117,959.33	25,909.77	92,044.78
65 NUCKOLLS	298	127	171	90,091.11	19,716.72	70,374.39
66 OTOE	802	354	448	293,922.09	64,579.51	229,342.58
67 PAWNEE	227	120	107	47,772.38	10,504.53	37,267.85
68 PERKINS	235	115	120	99,320.74	21,955.87	77,364.87
69 PHELPS	399	154	245	213,830.96	47,075.69	166,749.88
70 PIERCE	408	191	217	169,799.22	37,276.66	132,502.67
71 PLATTE	1,300	509	791	588,293.90	129,300.24	458,929.98
72 POLK	403	190	213	166,297.31	36,593.67	129,703.64
73 RED WILLOW	444	146	298	159,735.49	35,086.25	124,649.24
74 RICHARDSON	517	250	267	131,437.94	28,854.33	102,583.61
75 ROCK	113	50	63	99,167.23	21,749.51	77,417.72
76 SALINE	609	267	342	185,013.69	40,572.89	144,428.91
77 SARPYP	6,564	1,905	4,659	4,786,062.45	1,052,450.25	3,733,487.71
78 SAUNDERS	1,176	517	659	498,430.12	109,778.52	388,620.00
79 SCOTTS BLUFF	1,298	453	845	438,039.37	96,232.56	341,781.31
80 SEWARD	786	348	438	319,416.32	70,278.52	249,127.92
81 SHERIDAN	283	124	159	107,000.81	23,252.85	83,259.91
82 SHERMAN	200	103	97	63,316.05	13,951.88	49,355.88
83 SIOUX	101	50	51	50,353.88	11,110.47	39,238.44
84 STANTON	324	164	160	165,384.63	36,402.09	128,982.54
85 THAYER	344	147	197	145,696.60	32,015.03	113,681.57
86 THOMAS	30	15	15	2,581.61	570.96	2,010.65
87 THURSTON	599	230	369	97,982.77	21,577.24	76,390.30
88 VALLEY	234	97	137	94,015.87	20,568.32	73,427.73
89 WASHINGTON	802	350	452	491,896.91	107,969.20	383,925.86
90 WAYNE	379	182	197	123,892.20	27,299.42	96,592.78
91 WEBSTER	280	132	148	73,123.44	16,022.78	57,047.00
92	48	19	29	26,665.63	5,873.11	20,784.66
93 YORK	668	307	361	279,211.12	61,262.72	217,948.25
STATE TOTALS	77,554	28,237	49,317	\$ 39,238,017	\$ 8,622,663	\$ 30,607,329

**Due to the change in the documentary stamp tax on September 3, 2025, there are some errors in the collection amounts taken by counties.

These errors amount to \$8,025. DOR is currently auditing these collection fees, and corrections will be made in 2026.

Table 25B 2025 Documentary Stamp Tax Disbursement

County Number & Name	Amount Received	Affordable Housing Trust Fund	Site/Building Development Fund	Homeless Shelter Asst Trust Fund	Behavioral Health Svcs Fund	Dom. Violence Sex Trafficking Survivor Hsg
1 ADAMS	\$434,304.25	\$232,667.71	\$61,228.33	\$61,228.33	\$73,474.00	\$5,705.88
2 ANTELOPE	181,705.93	97,645.69	25,696.23	25,696.23	30,835.47	1,832.31
3 ARTHUR	12,842.71	6,968.46	1,833.80	1,833.80	2,200.56	6.09
4 BANNER	20,291.68	10,944.29	2,880.08	2,880.08	3,456.12	131.11
5 BLAINE	48,026.58	25,688.71	6,760.17	6,760.17	8,112.20	705.33
6 BOONE	89,039.00	47,726.41	12,559.58	12,559.58	15,071.51	1,121.92
7 BOX BUTTE	80,410.71	43,091.19	11,339.82	11,339.82	13,607.77	1,032.11
8 BOYD	35,722.09	19,144.92	5,038.13	5,038.13	6,045.76	455.15
9 BROWN	103,023.50	55,327.62	14,559.87	14,559.87	17,471.87	1,104.27
10 BUFFALO	614,081.85	328,742.39	86,511.17	86,511.17	103,813.37	8,503.75
11 BURT	135,683.73	72,928.70	19,191.78	19,191.78	23,030.10	1,341.37
12 BUTLER	137,793.97	73,498.61	19,341.76	19,341.76	23,210.08	2,401.76
13 CASS	420,636.61	225,086.97	59,233.41	59,233.41	71,080.09	6,002.73
14 CEDAR	232,723.35	124,606.05	32,791.08	32,791.08	39,349.31	3,185.83
15 CHASE	110,477.67	59,388.08	15,628.47	15,628.47	18,754.13	1,078.52
16 CHERRY	229,757.08	122,973.26	32,361.37	32,361.37	38,833.66	3,227.42
17 CHEYENNE	140,465.69	74,826.73	19,691.26	19,691.26	23,629.49	2,626.95
18 CLAY	102,181.56	54,683.08	14,390.29	14,390.29	17,268.34	1,449.56
19 COLFAX	106,720.79	56,859.66	14,963.08	14,963.08	17,955.69	1,979.28
20 CUMING	152,782.01	81,388.15	21,417.94	21,417.94	25,701.53	2,856.45
21 CUSTER	138,095.01	73,531.74	19,350.46	19,350.46	23,220.56	2,641.79
22 DAKOTA	308,077.87	164,520.18	43,294.75	43,294.75	51,953.73	5,014.46
23 DAWES	117,187.07	62,548.21	16,460.04	16,460.04	19,752.05	1,966.73
24 DAWSON	266,974.19	143,343.46	37,721.96	37,721.96	45,266.35	2,920.46
25 DEUEL	25,873.86	14,001.50	3,684.61	3,684.61	4,421.52	81.62
26 DIXON	70,776.36	37,731.52	9,929.36	9,929.36	11,915.21	1,270.91
27 DODGE	475,552.86	254,988.51	67,102.24	67,102.24	80,522.65	5,837.22
28 DOUGLAS	8,714,418.68	4,660,756.92	1,226,514.99	1,226,514.99	1,471,817.97	128,813.81
29 DUNDY	41,274.11	22,238.20	5,852.16	5,852.16	7,022.60	308.99
30 FILLMORE	122,512.16	65,781.63	17,310.92	17,310.92	20,773.13	1,335.56
31 FRANKLIN	58,434.82	31,333.30	8,245.61	8,245.61	9,894.71	715.59
32 FRONTIER	49,919.61	26,901.17	7,079.26	7,079.26	8,495.13	364.79
33 FURNAS	65,584.94	35,235.27	9,272.44	9,272.44	11,126.91	677.88
34 GAGE	262,966.65	140,968.67	37,097.03	37,097.03	44,516.43	3,287.49
35 GARDEN	38,193.39	20,560.47	5,410.65	5,410.65	6,492.77	318.85
36 GARFIELD	31,662.39	16,941.56	4,458.32	4,458.32	5,349.97	454.22
37 GOSPER	99,178.39	53,115.90	13,977.87	13,977.87	16,773.42	1,333.33
38 GRANT	12,750.37	6,676.64	1,756.99	1,756.99	2,108.39	451.36
39 GREELEY	40,706.23	21,589.07	5,681.34	5,681.34	6,817.59	936.89
40 HALL	648,488.67	347,943.15	91,563.99	91,563.99	109,876.75	7,540.79
41 HAMILTON	261,442.11	139,019.44	36,584.05	36,584.05	43,900.88	5,353.69
42 HARLAN	49,230.84	26,661.51	7,016.21	7,016.21	8,419.45	117.46
43 HAYES	42,776.37	22,848.97	6,012.92	6,012.92	7,215.47	686.09
44 HITCHCOCK	44,274.57	23,785.79	6,259.42	6,259.42	7,511.30	458.64
45 HOLT	241,165.42	129,644.67	34,117.03	34,117.03	40,940.42	2,346.27

Table 25B 2025 Documentary Stamp Tax Disbursement (continued)

County Number & Name	Amount Received	Affordable Housing Trust Fund	Site/Building Development Fund	Homeless Shelter Asst Trust Fund	Behavioral Health Svcs Fund	Dom. Violence Sex Trafficking Survivor Hsg
46 HOOKER	10,916.09	5,870.24	1,544.78	1,544.78	1,853.74	102.55
47 HOWARD	134,830.28	72,436.20	19,062.19	19,062.19	22,874.60	1,395.10
48 JEFFERSON	112,713.16	60,089.98	15,813.14	15,813.14	18,975.80	2,021.10
49 JOHNSON	89,138.94	47,344.39	12,459.07	12,459.07	14,950.87	1,925.54
50 KEARNEY	140,103.99	75,042.48	19,748.02	19,748.02	23,697.62	1,867.85
51 KEITH	217,462.14	115,891.54	30,497.79	30,497.79	36,597.32	3,977.70
52 KEYA PAHA	17,405.16	9,268.46	2,439.05	2,439.05	2,926.87	331.73
53 KIMBALL	43,473.51	23,281.44	6,126.76	6,126.76	7,352.07	586.48
54 KNOX	157,106.40	83,743.48	22,037.75	22,037.75	26,445.31	2,842.11
55 LANCASTER	4,801,236.66	2,568,819.57	676,005.16	676,005.16	811,206.20	69,200.57
56 LINCOLN	554,347.80	297,725.57	78,348.83	78,348.83	94,018.61	5,905.96
57 LOGAN	49,951.02	27,030.23	7,113.22	7,113.22	8,535.86	158.49
58 LOUP	20,596.50	11,004.15	2,895.83	2,895.83	3,474.98	325.71
59 MADISON	453,618.00	242,602.56	63,842.77	63,842.77	76,611.32	6,718.58
60 MCPHERSON	15,370.68	8,118.91	2,136.54	2,136.54	2,563.86	414.83
61 MERRICK	136,353.04	72,873.72	19,177.28	19,177.28	23,012.73	2,112.03
62 MORRILL	82,313.32	44,194.05	11,630.00	11,630.00	13,956.00	903.27
63 NANCE	55,181.97	29,597.11	7,788.70	7,788.70	9,346.44	661.02
64 NEMAHA	92,044.78	49,231.92	12,955.76	12,955.76	15,546.91	1,354.43
65 NUCKOLLS	70,374.39	37,466.12	9,859.50	9,859.50	11,831.39	1,357.88
66 OTOE	229,342.58	122,715.66	32,293.59	32,293.59	38,752.32	3,287.42
67 PAWNEE	37,267.85	19,960.99	5,252.88	5,252.88	6,303.47	497.63
68 PERKINS	77,364.87	41,721.36	10,979.30	10,979.30	13,175.17	509.74
69 PHELPS	166,749.88	89,451.73	23,539.94	23,539.94	28,247.92	1,970.35
70 PIERCE	132,502.67	70,823.62	18,637.80	18,637.80	22,365.35	2,038.10
71 PLATTE	458,929.98	245,666.54	64,649.09	64,649.09	77,578.91	6,386.35
72 POLK	129,703.64	69,536.36	18,299.05	18,299.05	21,958.85	1,610.33
73 RED WILLOW	124,649.24	66,671.79	17,545.21	17,545.21	21,054.25	1,832.78
74 RICHARDSON	102,583.61	54,829.75	14,428.87	14,428.87	17,314.65	1,581.47
75 ROCK	77,417.72	41,328.95	10,876.01	10,876.01	13,051.25	1,285.50
76 SALINE	144,428.91	77,091.31	20,287.19	20,287.19	24,344.62	2,418.60
77 SARPY	3,733,487.71	1,999,829.74	526,270.95	526,270.95	631,525.19	49,590.88
78 SAUNDERS	388,620.00	208,587.98	54,891.55	54,891.55	65,869.89	4,379.03
79 SCOTTS BLUFF	341,781.31	182,850.28	48,118.49	48,118.49	57,742.21	4,951.84
80 SEWARD	249,127.92	133,540.10	35,142.14	35,142.14	42,170.56	3,132.98
81 SHERIDAN	83,259.91	43,930.49	11,560.66	11,560.66	13,872.80	2,335.30
82 SHERMAN	49,355.88	26,507.44	6,975.66	6,975.66	8,370.79	526.33
83 SIOUX	39,238.44	21,109.89	5,555.22	5,555.22	6,666.27	351.84
84 STANTON	128,982.54	69,172.29	18,203.23	18,203.23	21,843.88	1,559.91
85 THAYER	113,681.57	60,835.79	16,009.43	16,009.43	19,211.29	1,615.63
86 THOMAS	2,010.65	1,084.93	285.50	285.50	342.61	12.11
87 THURSTON	76,390.30	40,993.69	10,787.84	10,787.84	12,945.41	875.52
88 VALLEY	73,427.73	39,073.95	10,282.61	10,282.61	12,339.15	1,449.41
89 WASHINGTON	383,925.86	205,164.75	53,990.71	53,990.71	64,788.87	5,990.82
90 WAYNE	96,592.78	51,875.18	13,651.37	13,651.37	16,381.63	1,033.23

Table 25B 2025 Documentary Stamp Tax Disbursement (continued)

County Number & Name	Amount Received	Affordable Housing Trust Fund	Site/Building Development Fund	Homeless Shelter Asst Trust Fund	Behavioral Health Svcs Fund	Dom. Violence Sex Trafficking Survivor Hsg
91 WEBSTER	57,047.00	30,418.77	8,004.96	8,004.96	9,605.94	1,012.37
92 WHEELER	20,784.66	11,156.14	2,935.83	2,935.83	3,522.98	233.88
93 YORK	217,948.25	116,412.81	30,634.95	30,634.95	36,761.93	3,503.61
STATE TOTALS	30,607,328.99	16,380,828.53	4,310,744.41	4,310,744.41	5,172,893.07	432,118.57

Note:

The actual amount disbursed may vary due to rounding difference.

Table 26A 2024 vs. 2025 Homestead Exemptions & Tax Reimbursed

County Number & Name	2024 # of Exemptions	2024 Exempt Value	2024 Tax Loss Reimbursed	2025 # of Exemptions	2025 Exempt Value	2025 Tax Loss Reimbursed	2024 vs. 2025 Net Change #of Exempt.	2024 vs. 2025 Net Change Exempt Value	2024 vs. 2025 Net Change Tax Loss	2024 vs. 2025 %Change Tax Loss
1 ADAMS	1,109	\$137,361,892	\$2,501,942.24	1,081	\$143,868,712	\$2,544,171.61	-28	6,506,820	42,229	1.69%
2 ANTELOPE	278	23,798,010	333,344.48	275	25,538,650	322,003.96	-3	1,740,640	-11,341	-3.40%
3 ARTHUR	13	655,992	8,145.96	12	395,099	5,136.96	-1	-260,893	-3,009	-36.94%
4 BANNER	18	962,826	13,197.08	17	1,436,893	19,152.54	-1	474,067	5,955	45.13%
5 BLAINE	21	640,944	6,845.40	19	763,910	8,437.56	-2	122,966	1,592	23.26%
6 BOONE	206	20,684,055	197,684.02	196	19,728,003	176,006.92	-10	-956,052	-21,677	-10.97%
7 BOX BUTTE	417	35,221,272	583,914.92	402	39,760,450	602,718.76	-15	4,539,178	18,804	3.22%
8 BOYD	94	3,804,210	53,994.56	97	4,154,866	56,046.56	3	350,656	2,052	3.80%
9 BROWN	157	10,901,618	152,760.58	167	15,353,857	196,303.28	10	4,452,239	43,543	28.50%
10 BUFFALO	1,344	215,842,973	3,625,772.16	1,327	230,526,360	3,749,691.10	-17	14,683,387	123,919	3.42%
11 BURT	356	35,350,980	618,828.26	371	41,432,305	693,228.09	15	6,081,325	74,400	12.02%
12 BUTLER	303	29,242,565	398,461.06	285	30,778,065	376,266.84	-18	1,535,500	-22,194	-5.57%
13 CASS	949	151,317,190	2,818,747.66	968	171,452,824	3,080,012.76	19	20,135,634	261,265	9.27%
14 CEDAR	345	27,964,715	372,754.04	355	33,546,500	406,542.12	10	5,581,785	33,788	9.06%
15 CHASE	158	14,108,927	184,847.04	164	17,934,584	217,067.37	6	3,825,657	32,220	17.43%
16 CHERRY	179	18,060,957	165,150.02	172	19,243,837	167,192.40	-7	1,182,880	2,042	1.24%
17 CHEYENNE	497	37,348,809	759,301.32	489	41,629,846	823,107.70	-8	4,281,037	63,806	8.40%
18 CLAY	271	22,869,023	373,652.46	260	23,180,530	352,327.08	-11	311,507	-21,325	-5.71%
19 COLFAX	303	34,381,742	546,699.96	314	37,408,947	580,213.40	11	3,027,205	33,513	6.13%
20 CUMING	316	36,510,495	402,757.70	335	40,458,745	402,602.58	19	3,948,250	-155	-0.04%
21 CUSTER	540	41,125,470	608,842.30	503	44,600,305	634,761.50	-37	3,474,835	25,919	4.26%
22 DAKOTA	476	64,140,230	1,002,745.70	501	76,256,685	1,138,163.82	25	12,116,455	135,418	13.50%
23 DAWES	314	27,482,314	464,171.74	318	28,714,140	483,760.80	4	1,231,826	19,589	4.22%
24 DAWSON	725	78,767,716	1,314,192.42	713	80,830,240	1,287,229.68	-12	2,062,524	-26,963	-2.05%
25 DEUEL	134	9,054,747	144,016.68	128	8,742,385	136,952.68	-6	-312,362	-7,064	-4.90%
26 DIXON	227	20,382,240	292,333.98	233	23,110,650	303,982.68	6	2,728,410	11,649	3.98%
27 DODGE	1,289	191,951,731	2,913,353.44	1,282	199,869,601	3,083,012.48	-7	7,917,870	169,659	5.82%
28 DOUGLAS	11,877	2,110,295,566	43,257,393.46	11,868	2,277,760,284	46,728,634.06	-9	167,464,718	3,471,241	8.02%
29 DUNDY	71	4,990,573	60,161.02	75	5,776,522	68,788.76	4	785,949	8,628	14.34%
30 FILLMORE	243	18,074,690	267,705.06	238	20,157,415	321,045.38	-5	2,082,725	53,340	19.93%
31 FRANKLIN	194	10,533,231	160,421.08	190	12,228,425	182,709.96	-4	1,695,194	22,289	13.89%
32 FRONTIER	121	10,970,555	153,686.22	116	10,850,358	145,920.04	-5	-120,197	-7,766	-5.05%
33 FURNAS	211	13,260,033	211,041.98	216	16,203,600	240,550.16	5	2,943,567	29,508	13.98%
34 GAGE	944	96,738,942	1,556,361.78	959	115,602,415	1,716,986.88	15	18,863,473	160,625	10.32%
35 GARDEN	122	6,702,593	78,310.48	122	7,351,103	85,350.88	0	648,510	7,040	8.99%
36 GARFIELD	103	9,957,763	178,877.30	93	9,120,785	157,456.80	-10	-836,978	-21,421	-11.97%
37 GOSPER	78	13,129,453	134,191.72	72	13,446,808	126,904.50	-6	317,355	-7,287	-5.43%
38 GRANT	27	1,159,347	10,010.46	27	1,068,717	9,210.82	0	-90,630	-800	-7.99%
39 GREELEY	111	7,857,870	122,995.60	105	9,361,855	138,513.64	-6	1,503,985	15,518	12.62%
40 HALL	1,737	266,788,730	4,728,791.26	1,737	284,461,756	4,805,585.42	0	17,673,026	76,794	1.62%
41 HAMILTON	316	38,272,712	483,416.24	337	48,108,100	587,498.48	21	9,835,388	104,082	21.53%
42 HARLAN	152	14,883,358	204,901.68	156	16,501,827	215,660.30	4	1,618,469	10,759	5.25%
43 HAYES	21	1,443,100	17,060.16	25	1,764,603	18,828.78	4	321,503	1,769	10.37%
44 HITCHCOCK	190	12,988,768	190,532.84	164	11,897,853	165,828.02	-26	-1,090,915	-24,705	-12.97%
45 HOLT	458	\$32,753,983	\$477,709.86	471	\$35,616,831	\$470,878.09	13	2,862,848	-6,832	-1.43%

General Notes:

- The qualification for homestead exemption relies on income data from the prior tax year.

- The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to applicants who have been deceased, sold their homestead or have otherwise the applications were submitted to the Department of Revenue by the county assessor (between February and August, each year).

Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2025.

Table 26A 2024 vs. 2025 Homestead Exemptions & Tax Reimbursed (Continued)

County Number & Name	2024 # of Exemptions	2024 Exempt Value	2024 Tax Loss Reimbursed	2025 # of Exemptions	2025 Exempt Value	2025 Tax Loss Reimbursed	2024 vs. 2025 Net Change #of Exempt.	2024 vs. 2025 Net Change Exempt Value	2024 vs. 2025 Net Change Tax Loss	2024 vs. 2025 %Change Tax Loss
46 HOOKER	44	2,696,232	23,921.72	41	2,773,709	24,389.72	-3	77,477	468.00	1.96%
47 HOWARD	304	38,195,083	522,362.90	299	41,363,747	534,845.00	-5	3,168,664	12,482.10	2.39%
48 JEFFERSON	423	31,556,524	497,854.68	415	32,185,728	489,923.62	-8	629,204	-7,931.06	-1.59%
49 JOHNSON	175	17,476,121	274,781.34	181	19,271,704	286,095.31	6	1,795,583	11,313.97	4.12%
50 KEARNEY	235	30,510,965	469,412.80	242	34,345,943	496,171.44	7	3,834,978	26,758.64	5.70%
51 KEITH	431	55,435,820	692,958.64	432	56,943,315	686,846.42	1	1,507,495	-6,112.22	-0.88%
52 KEYA PAHA	35	2,825,325	25,899.58	29	2,430,605	22,632.36	-6	-394,720	-3,267.22	-12.61%
53 KIMBALL	192	17,356,830	301,878.64	200	19,766,905	319,103.00	8	2,410,075	17,224.36	5.71%
54 KNOX	413	29,357,225	389,309.98	404	30,914,685	393,806.86	-9	1,557,460	4,496.88	1.16%
55 LANCASTER	7,432	1,458,523,802	25,005,269.62	7,438	1,622,609,164	26,146,652.38	6	164,085,362	1,141,382.76	4.56%
56 LINCOLN	1,243	145,063,980	2,386,079.08	1,229	155,827,025	2,558,397.45	-14	10,763,045	172,318.37	7.22%
57 LOGAN	49	2,786,403	39,521.70	47	2,454,722	33,502.46	-2	-331,681	-6,019.24	-15.23%
58 LOUP	30	2,501,568	27,340.10	34	2,566,227	25,201.12	4	64,659	-2,138.98	-7.82%
59 MADISON	1,094	154,953,391	2,421,345.00	1,027	159,416,398	2,340,036.85	-67	4,463,007	-81,308.15	-3.36%
60 MCPHERSON	17	996,915	9,971.36	18	1,055,670	10,470.86	1	58,755	499.50	5.01%
61 MERRICK	350	41,246,320	544,999.64	353	45,191,476	581,933.32	3	3,945,156	36,933.68	6.78%
62 MORRILL	250	17,348,216	285,570.06	244	17,603,649	284,302.80	-6	255,433	-1,267.26	-0.44%
63 NANCE	146	11,775,475	186,128.74	151	13,455,670	195,789.78	5	1,680,195	9,661.04	5.19%
64 NEMAHA	279	23,233,717	376,222.18	269	24,555,389	377,402.30	-10	1,321,672	1,180.12	0.31%
65 NUCKOLLS	233	10,388,160	170,163.80	230	10,979,827	203,518.06	-3	591,667	33,354.26	19.60%
66 OTOE	594	69,266,102	1,146,470.64	585	74,446,842	1,201,582.27	-9	5,180,740	55,111.63	4.81%
67 PAWNEE	148	7,217,625	104,811.60	138	8,381,854	113,535.36	-10	1,164,229	8,723.76	8.32%
68 PERKINS	121	11,036,715	131,898.74	118	11,938,171	136,399.80	-3	901,456	4,501.06	3.41%
69 PHELPS	293	37,355,394	543,810.52	282	34,702,236	465,739.34	-11	-2,653,158	-78,071.18	-14.36%
70 PIERCE	298	32,812,890	444,229.28	282	33,099,110	451,222.02	-16	286,220	6,992.74	1.57%
71 PLATTE	1,010	168,314,375	2,554,335.38	973	176,438,895	2,586,518.70	-37	8,124,520	32,183.32	1.26%
72 POLK	248	27,301,880	351,182.52	251	31,504,035	361,263.36	3	4,202,155	10,080.84	2.87%
73 RED WILLOW	453	44,053,815	678,090.28	451	47,799,614	699,886.72	-2	3,745,799	21,796.44	3.21%
74 RICHARDSON	420	21,017,151	304,097.98	407	21,667,773	292,681.34	-13	650,622	-11,416.64	-3.75%
75 ROCK	52	2,656,925	37,138.24	50	2,650,783	31,639.32	-2	-6,142	-5,498.92	-14.81%
76 SALINE	426	46,612,445	732,368.68	444	56,083,385	868,348.16	18	9,470,940	135,979.48	18.57%
77 SARPY	4,598	1,204,309,831	25,265,677.38	4,890	1,391,535,227	29,154,451.04	292	187,225,396	3,888,773.66	15.39%
78 SAUNDERS	800	133,260,642	2,014,712.34	798	141,617,541	2,103,788.08	-2	8,356,899	89,075.74	4.42%
79 SCOTTS BLUFF	1,593	168,903,730	3,008,070.00	1,630	188,546,104	3,246,705.88	37	19,642,374	238,635.88	7.93%
80 SEWARD	543	80,055,975	1,125,216.44	537	84,671,477	1,108,213.35	-6	4,615,502	-17,003.09	-1.51%
81 SHERIDAN	254	17,393,781	250,437.42	234	16,333,627	230,804.76	-20	-1,060,154	-19,632.66	-7.84%
82 SHERMAN	170	13,410,265	193,542.98	177	14,800,932	192,584.94	7	1,390,667	-958.04	-0.50%
83 SIOUX	44	2,319,493	26,607.28	50	3,397,990	36,167.62	6	1,078,497	9,560.34	35.93%
84 STANTON	235	31,395,085	430,551.46	211	29,330,873	373,257.58	-24	-2,064,212	-57,293.88	-13.31%
85 THAYER	284	18,119,365	206,884.46	277	19,999,706	231,652.50	-7	1,880,341	24,768.04	11.97%
86 THOMAS	32	2,482,145	25,956.36	31	2,209,790	23,854.10	-1	-272,355	-2,102.26	-8.10%
87 THURSTON	117	7,817,525	135,342.60	113	8,370,275	139,496.90	-4	552,750	4,154.30	3.07%
88 VALLEY	211	16,057,575	266,637.80	208	19,108,628	293,261.30	-3	3,051,053	26,623.50	9.98%
89 WASHINGTON	667	128,410,754	1,884,576.26	676	142,136,220	2,036,584.10	9	13,725,466	152,007.84	8.07%
90 WAYNE	194	22,970,775	331,169.96	196	25,775,300	354,752.96	2	2,804,525	23,583.00	7.12%
91 WEBSTER	163	10,465,320	149,442.66	159	11,344,590	164,743.28	-4	879,270	15,300.62	10.24%
92 WHEELER	30	1,799,935	18,744.62	29	1,907,745	18,310.16	-1	107,810	-434.46	-2.32%
93 YORK	438	39,582,227	612,774.12	449	60,695,697	824,729.42	11	21,113,470	211,955.30	34.59%
STATE TOTALS	55,826	8,421,362,722	150,777,795	55,884	9,254,202,224	161,785,639.67	58	832,839,502	11,007,844.73	7.30%

General Notes:

- The qualification for homestead exemption relies on income data from the prior tax year.

- The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to applicants who have been deceased, sold their homestead or have otherwise become i the applications were submitted to the Department of Revenue by the county assessor (between February and August, each year).

Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2025.

Table 26B 2024 & 2025 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied

County Number & Name	2024 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2024 Total Property Taxes Levied	2024 % Tax Reimb. of Taxes Levied	2025 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2025 Total Property Taxes Levied	2025 % Tax Reimb. of Taxes Levied
1 ADAMS	\$2,501,942.24	\$75,637,359.92	3.31%	\$2,544,171.61	\$78,373,644.25	3.25%
2 ANTELOPE	333,344.48	31,064,987.83	1.07%	323,184.94	33,709,292.17	0.96%
3 ARTHUR	8,145.96	3,138,833.56	0.26%	5,136.96	3,180,061.24	0.16%
4 BANNER	13,197.08	4,229,030.38	0.31%	19,152.54	4,581,543.30	0.42%
5 BLAINE	6,845.40	3,241,104.02	0.21%	8,437.56	3,362,146.12	0.25%
6 BOONE	197,684.02	23,470,574.10	0.84%	176,006.92	24,191,248.02	0.73%
7 BOX BUTTE	584,625.52	25,492,420.40	2.29%	602,718.76	26,547,895.26	2.27%
8 BOYD	53,994.56	7,371,680.16	0.73%	56,046.56	7,934,821.96	0.71%
9 BROWN	152,760.58	12,203,803.34	1.25%	196,303.28	12,041,442.92	1.63%
10 BUFFALO	3,625,772.16	126,500,967.91	2.87%	3,752,693.74	135,623,443.21	2.77%
11 BURT	618,828.26	30,801,364.58	2.01%	693,228.09	31,786,249.68	2.18%
12 BUTLER	398,461.06	33,191,318.26	1.20%	376,266.84	34,953,788.64	1.08%
13 CASS	2,818,747.66	80,740,555.51	3.49%	3,080,012.76	87,636,563.75	3.51%
14 CEDAR	372,754.04	31,445,511.26	1.19%	406,542.12	34,264,458.56	1.19%
15 CHASE	184,847.04	15,958,680.46	1.16%	217,067.37	16,688,094.25	1.30%
16 CHERRY	165,150.02	22,568,645.28	0.73%	167,192.40	23,574,181.40	0.71%
17 CHEYENNE	759,301.32	26,742,831.38	2.84%	823,107.70	27,756,541.76	2.97%
18 CLAY	373,652.46	28,345,266.64	1.32%	352,327.08	29,736,126.70	1.18%
19 COLFAX	546,699.96	33,058,285.40	1.65%	580,213.40	34,848,496.32	1.66%
20 CUMING	402,757.70	31,658,311.84	1.27%	402,602.58	32,340,603.78	1.24%
21 CUSTER	608,612.70	43,520,703.30	1.40%	634,761.50	44,698,784.52	1.42%
22 DAKOTA	1,002,884.50	38,573,505.46	2.60%	1,138,920.20	40,285,931.08	2.83%
23 DAWES	464,171.74	18,496,045.66	2.51%	483,760.80	19,178,854.26	2.52%
24 DAWSON	1,314,192.42	61,823,189.06	2.13%	1,287,229.68	65,847,147.66	1.95%
25 DEUEL	144,016.68	6,503,335.38	2.21%	136,952.68	6,620,788.94	2.07%
26 DIXON	290,083.86	23,069,439.38	1.26%	304,017.48	24,070,394.86	1.26%
27 DODGE	2,913,353.44	84,905,900.60	3.43%	3,084,760.61	89,875,353.29	3.43%
28 DOUGLAS	43,257,393.46	1,425,565,054.77	3.03%	46,728,634.06	1,516,331,191.46	3.08%
29 DUNDY	60,161.02	10,040,981.06	0.60%	68,788.76	10,544,728.06	0.65%
30 FILLMORE	269,724.30	27,472,762.59	0.98%	321,045.38	30,162,598.36	1.06%
31 FRANKLIN	160,421.08	14,318,956.04	1.12%	182,709.96	14,765,172.64	1.24%
32 FRONTIER	153,686.22	13,249,863.68	1.16%	145,920.04	14,429,296.56	1.01%
33 FURNAS	211,041.98	15,617,611.94	1.35%	240,550.16	16,251,332.48	1.48%
34 GAGE	1,556,361.78	58,205,153.80	2.67%	1,716,986.88	61,375,225.10	2.80%
35 GARDEN	78,310.48	9,127,187.28	0.86%	85,350.88	9,340,707.94	0.91%
36 GARFIELD	178,877.30	7,812,767.76	2.29%	157,456.80	8,607,452.16	1.83%
37 GOSPER	134,191.72	10,907,389.05	1.23%	126,904.50	11,607,593.37	1.09%
38 GRANT	10,221.86	2,797,121.34	0.37%	9,210.82	2,892,049.50	0.32%
39 GREELEY	122,995.60	12,107,897.16	1.02%	138,513.64	12,601,209.20	1.10%
40 HALL	4,728,791.26	124,950,024.93	3.78%	4,805,585.42	128,531,590.99	3.74%
41 HAMILTON	483,416.24	37,578,170.06	1.29%	587,498.48	38,947,468.75	1.51%
42 HARLAN	204,901.68	15,378,774.31	1.33%	215,660.30	15,715,339.67	1.37%
43 HAYES	17,060.16	6,094,268.74	0.28%	18,828.78	6,215,838.92	0.30%
44 HITCHCOCK	190,532.84	10,344,924.66	1.84%	165,828.02	10,709,608.74	1.55%
45 HOLT	478,777.58	41,787,857.22	1.15%	470,878.09	42,615,355.45	1.10%

(1) Homestead exemption tax reimbursement amounts are based on original claims from the county and do not reflect subsequent amended claims.

Table 26B 2024 & 2025 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied (Cont.)

County Number & Name	2024 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2024 Total Property Taxes Levied	2024 % Tax Reimb. of Taxes Levied	2025 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2025 Total Property Taxes Levied	2025 % Tax Reimb. of Taxes Levied
46 HOOKER	\$23,921.72	\$3,275,475.58	0.73%	\$24,389.72	\$3,387,950.08	0.72%
47 HOWARD	523,488.78	19,767,115.60	2.65%	534,845.00	20,449,902.28	2.62%
48 JEFFERSON	497,854.68	29,362,874.66	1.70%	489,923.62	31,745,735.88	1.54%
49 JOHNSON	275,347.66	15,562,667.47	1.77%	286,095.31	17,126,639.58	1.67%
50 KEARNEY	469,412.80	28,829,803.92	1.63%	496,171.44	29,588,466.82	1.68%
51 KEITH	692,958.64	27,022,795.61	2.56%	686,846.42	28,230,151.61	2.43%
52 KEYA PAHA	25,899.58	4,048,516.10	0.64%	22,632.36	4,624,244.68	0.49%
53 KIMBALL	301,878.64	13,731,635.17	2.20%	319,103.00	15,499,880.06	2.06%
54 KNOX	389,309.98	29,896,875.18	1.30%	393,806.86	30,414,752.78	1.29%
55 LANCASTER	25,005,269.62	730,372,710.77	3.42%	26,146,652.38	752,394,616.70	3.48%
56 LINCOLN	2,386,079.08	90,896,318.90	2.63%	2,558,397.45	96,292,575.56	2.66%
57 LOGAN	39,521.70	4,358,643.62	0.91%	33,502.46	4,489,203.84	0.75%
58 LOUP	27,340.10	3,562,632.24	0.77%	25,201.12	3,721,535.54	0.68%
59 MADISON	2,421,345.00	80,574,592.66	3.01%	2,340,036.85	84,275,760.98	2.78%
60 MCPHERSON	9,971.36	3,946,384.80	0.25%	10,470.86	4,176,957.94	0.25%
61 MERRICK	544,999.64	25,970,209.22	2.10%	581,933.32	26,730,336.84	2.18%
62 MORRILL	285,570.06	20,080,680.22	1.42%	284,302.80	20,770,279.42	1.37%
63 NANCE	186,128.74	14,654,374.52	1.27%	195,789.78	15,623,109.22	1.25%
64 NEMAHA	376,222.18	20,205,630.22	1.86%	377,402.30	21,248,873.67	1.78%
65 NUCKOLLS	170,163.80	15,532,631.74	1.10%	183,754.54	20,160,420.04	0.91%
66 OTOE	1,146,470.64	44,673,832.21	2.57%	1,201,582.27	47,792,316.26	2.51%
67 PAWNEE	104,811.60	10,409,583.50	1.01%	113,535.36	10,989,427.12	1.03%
68 PERKINS	131,898.74	15,390,254.02	0.86%	136,399.80	15,737,832.18	0.87%
69 PHELPS	543,810.52	32,741,200.74	1.66%	465,739.34	33,772,004.50	1.38%
70 PIERCE	444,229.28	26,526,138.80	1.67%	451,222.02	28,789,618.24	1.57%
71 PLATTE	2,554,335.38	86,887,324.98	2.94%	2,586,518.70	91,026,624.24	2.84%
72 POLK	351,182.52	22,645,309.07	1.55%	361,263.36	23,396,002.40	1.54%
73 RED WILLOW	678,090.28	20,860,628.50	3.25%	699,886.72	21,698,595.78	3.23%
74 RICHARDSON	304,097.98	20,911,531.02	1.45%	292,681.34	21,522,563.12	1.36%
75 ROCK	37,138.24	7,847,005.21	0.47%	31,639.32	8,088,474.84	0.39%
76 SALINE	732,368.68	37,702,822.50	1.94%	867,773.96	40,661,418.54	2.13%
77 SARPY	25,265,677.38	556,835,923.45	4.54%	29,154,451.04	593,089,929.66	4.92%
78 SAUNDERS	2,014,712.34	75,635,941.21	2.66%	2,103,788.08	80,318,313.40	2.62%
79 SCOTTS BLUFF	3,008,070.00	65,653,552.44	4.58%	3,248,099.06	68,217,952.64	4.76%
80 SEWARD	1,125,216.44	46,093,491.32	2.44%	1,108,213.35	46,692,266.80	2.37%
81 SHERIDAN	250,437.42	17,041,829.82	1.47%	230,804.76	17,124,134.10	1.35%
82 SHERMAN	193,684.96	12,761,579.12	1.52%	192,584.94	13,495,652.24	1.43%
83 SIOUX	26,607.28	7,617,863.86	0.35%	36,167.62	7,767,207.78	0.47%
84 STANTON	430,551.46	23,174,432.64	1.86%	373,257.58	24,953,466.90	1.50%
85 THAYER	206,884.46	21,176,637.22	0.98%	231,652.50	22,703,224.74	1.02%
86 THOMAS	25,956.36	3,809,983.79	0.68%	23,854.10	4,041,895.53	0.59%
87 THURSTON	135,342.60	16,944,175.66	0.80%	139,496.90	18,215,846.02	0.77%
88 VALLEY	266,637.80	16,712,366.06	1.60%	293,261.30	17,183,236.21	1.71%
89 WASHINGTON	1,881,994.68	63,432,004.44	2.97%	2,036,584.10	67,021,704.10	3.04%
90 WAYNE	331,169.96	31,812,659.54	1.04%	354,752.96	33,970,553.48	1.04%
91 WEBSTER	149,442.66	15,558,833.68	0.96%	164,911.76	16,146,584.34	1.02%
92 WHEELER	18,744.62	6,791,542.96	0.28%	18,310.16	7,194,694.04	0.25%
93 YORK	612,774.12	45,441,269.45	1.35%	824,729.42	49,454,933.05	1.67%
STATE TOTALS	\$150,778,715.58	\$5,301,852,702.87	2.84%	\$161,773,586.54	\$5,587,369,523.02	2.90%

(1) Homestead exemption tax reimbursement amounts are based on original claims from the county and do not reflect subsequent amended claims.

Table 26C 2025 Homestead Exemption Applications Received & Processed - General Statistics

County No. & Name	Total of All Homestead Exempt. Applications Processed	Total Applications Over Age 65	Total Applications Disabled	Total Applications Married	Total Applications Single	Applications 100% Approved	Applications Partially Approved	Applications Disapproved
1 ADAMS	1,167	996	171	483	684	771	311	85
2 ANTELOPE	306	264	42	117	189	211	70	25
3 ARTHUR	12	12	-	1	11	6	6	-
4 BANNER	22	21	1	13	9	13	4	5
5 BLAINE	23	22	1	14	9	15	5	3
6 BOONE	219	194	25	101	118	139	58	22
7 BOX BUTTE	493	420	73	185	308	298	124	71
8 BOYD	97	84	13	29	68	85	11	1
9 BROWN	188	163	25	86	102	133	36	19
10 BUFFALO	1,489	1,211	278	688	801	943	390	156
11 BURT	395	335	60	170	225	281	90	24
12 BUTLER	318	282	36	139	179	205	80	33
13 CASS	1,011	685	326	492	519	668	261	82
14 CEDAR	382	345	37	168	214	259	98	25
15 CHASE	177	160	17	77	100	123	39	15
16 CHERRY	190	168	22	78	112	129	42	19
17 CHEYENNE	541	470	71	221	320	362	130	49
18 CLAY	285	236	49	130	155	201	59	25
19 COLFAX	359	327	32	153	206	219	99	41
20 CUMING	367	318	49	170	197	227	110	30
21 CUSTER	564	495	69	258	306	360	141	63
22 DAKOTA	575	489	86	245	330	366	135	74
23 DAWES	353	294	59	154	199	239	84	30
24 DAWSON	763	662	101	358	405	517	200	46
25 DEUEL	129	119	10	48	81	109	20	-
26 DIXON	253	231	22	123	130	158	72	23
27 DODGE	1,364	1,165	199	567	797	860	426	78
28 DOUGLAS	12,797	10,147	2,650	4,352	8,445	8,257	3,682	858
29 DUNDY	80	75	5	29	51	61	14	5
30 FILLMORE	254	202	52	107	147	181	61	12
31 FRANKLIN	174	136	38	70	104	143	27	4
32 FRONTIER	128	112	16	64	64	76	40	12
33 FURNAS	238	209	29	110	128	163	55	20
34 GAGE	1,054	873	181	476	578	688	276	90
35 GARDEN	131	124	7	59	72	95	28	8
36 GARFIELD	102	90	12	49	53	73	22	7
37 GOSPER	76	61	15	43	33	58	15	3
38 GRANT	28	26	2	11	17	22	5	1
39 GREELEY	121	104	17	41	80	84	22	15
40 HALL	1,879	1,525	354	827	1,052	1,218	517	144
41 HAMILTON	367	290	77	185	182	248	89	30
42 HARLAN	171	138	33	71	100	125	39	7
43 HAYES	29	25	4	14	15	25	2	2
44 HITCHCOCK	172	144	28	63	109	143	21	8
45 HOLT	515	400	115	251	264	367	106	42

General Notes:

- Disabled includes the categories for certain disabled individuals and certain disabled veterans and their widow(er)s.
- Approval/disapproval is based only on the income criteria. The qualification for homestead exemption in assessment/tax year relies on income data from the prior year.
- Partially Approved includes those applications approved for 10%, 20%, 30%, 40%, 50%, 60%, 70%, 80%, and 90% exemptions.
- The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to applicants who have been deceased, sold their homestead, or have otherwise become ineligible since the time the applications were submitted to the Department of Revenue by the county assessor (between February and August, each year).
- Data is as of February 2, 2026.

Table 26C 2025 Homestead Exemption Applications Received & Processed - General Statistics (Continued)

County No. & Name	Total of All Homestead Exempt. Applications Processed	Total Applications Over Age 65	Total Applications Disabled	Total Applications Married	Total Applications Single	Applications 100% Approved	Applications Partially Approved	Applications Disapproved
46 HOOKER	44	42	2	17	27	33	8	3
47 HOWARD	314	235	79	143	171	222	78	14
48 JEFFERSON	482	433	49	195	287	314	108	60
49 JOHNSON	197	182	15	94	103	134	47	16
50 KEARNEY	264	218	46	124	140	183	61	20
51 KEITH	467	400	67	195	272	330	106	31
52 KEYA PAHA	28	27	1	16	12	21	6	1
53 KIMBALL	223	192	31	95	128	165	42	16
54 KNOX	435	386	49	185	250	316	89	30
55 LANCASTER	8,056	6,287	1,769	3,192	4,864	4,953	2,503	600
56 LINCOLN	1,392	1,161	231	555	837	895	343	154
57 LOGAN	50	40	10	27	23	32	14	4
58 LOUP	32	27	5	24	8	21	7	4
59 MADISON	1,125	972	153	464	661	687	344	94
60 MCPHERSON	19	16	3	9	10	14	4	1
61 MERRICK	387	321	66	184	203	276	86	25
62 MORRILL	261	226	35	114	147	169	63	29
63 NANCE	170	147	23	75	95	113	39	18
64 NEMAHA	284	244	40	117	167	199	71	14
65 NUCKOLLS	249	210	39	102	147	189	44	16
66 OTOE	659	557	102	303	356	413	176	70
67 PAWNEE	153	133	20	51	102	111	31	11
68 PERKINS	126	112	14	55	71	83	38	5
69 PHELPS	310	265	45	138	172	189	94	27
70 PIERCE	326	301	25	155	171	207	79	40
71 PLATTE	1,127	972	155	515	612	656	321	150
72 POLK	279	253	26	122	157	169	87	23
73 RED WILLOW	479	382	97	196	283	344	111	24
74 RICHARDSON	436	371	65	171	265	313	97	26
75 ROCK	60	55	5	24	36	36	16	8
76 SALINE	498	441	57	199	299	307	138	53
77 SARPY	5,239	2,603	2,636	2,775	2,464	3,872	1,068	299
78 SAUNDERS	898	744	154	404	494	571	227	100
79 SCOTTS BLUFF	1,774	1,513	261	714	1,060	1,242	396	136
80 SEWARD	608	506	102	276	332	364	175	69
81 SHERIDAN	260	219	41	102	158	193	51	16
82 SHERMAN	189	173	16	75	114	134	45	10
83 SIOUX	48	45	3	15	33	34	14	-
84 STANTON	230	210	20	102	128	143	68	19
85 THAYER	307	284	23	124	183	204	75	28
86 THOMAS	33	30	3	13	20	22	9	2
87 THURSTON	124	111	13	44	80	83	30	11
88 VALLEY	225	201	24	92	133	158	40	27
89 WASHINGTON	763	635	128	330	433	440	238	85
90 WAYNE	222	202	20	102	120	128	66	28
91 WEBSTER	174	150	24	71	103	131	32	11
92 WHEELER	31	27	4	12	19	23	6	2
93 YORK	500	438	62	221	279	331	122	47
STATE TOTALS	60,915	48,548	12,367	25,418	35,497	40,091	16,035	4,789

General Notes:

- Disabled includes the categories for certain disabled individuals and certain disabled veterans and their widow(er)s.
- Approval/disapproval is based only on the income criteria. The qualification for homestead exemption in assessment/tax year relies on income data from the prior year.
- Partially Approved includes those applications approved for 10%, 20%, 30%, 40%, 50%, 60%, 70%, 80%, and 90% exemptions.
- The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to applicants who have been deceased, sold their homestead, or have otherwise become ineligible since the time the applications were submitted to the Department of Revenue by the county assessor (between February and August, each year).
- Data is as of February 2, 2026.

Table 26D 2025 Homestead Exemption - Average Residential Value

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Maximum Exempt Amount Over Age 65 cat. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)
1 ADAMS	202,297	242,756	404,594	455,168	11,380	2,302,139,619	202,297	242,757	404,594	455,169
2 ANTELOPE	154,071	184,885	308,142	346,660	3,116	480,083,390	154,071	184,886	308,142	346,660
3 ARTHUR	84,439	101,327	168,878	189,988	216	18,238,712	84,439	101,327	168,878	189,988
4 BANNER	141,751	170,101	283,502	318,940	328	46,494,023	141,751	170,102	283,502	318,940
5 BLAINE	84,830	101,796	169,660	190,868	295	25,024,679	84,830	101,796	169,660	190,868
6 BOONE	168,937	202,724	337,874	380,108	2,464	416,258,560	168,937	202,725	337,874	380,109
7 BOX BUTTE	139,394	167,273	278,788	313,636	4,474	623,645,167	139,394	167,273	278,788	313,637
8 BOYD	56,279	67,535	112,558	126,628	1,164	65,508,555	56,279	67,535	112,558	126,628
9 BROWN	130,045	156,054	260,090	292,601	1,709	222,245,460	130,045	156,054	260,090	292,602
10 BUFFALO	248,268	297,922	496,536	558,603	16,537	4,105,604,540	248,268	297,922	496,536	558,603
11 BURT	179,433	215,320	358,866	403,724	3,216	577,056,411	179,433	215,320	358,866	403,725
12 BUTLER	175,662	210,794	351,324	395,240	3,670	644,679,165	175,662	210,795	351,324	395,240
13 CASS	247,399	296,879	494,798	556,648	11,680	2,889,614,630	247,399	296,879	494,798	556,648
14 CEDAR	156,774	188,129	313,548	352,742	3,543	555,450,056	156,774	188,129	313,548	352,742
15 CHASE	173,271	207,925	346,542	389,860	1,896	328,521,022	173,271	207,926	346,542	389,860
16 CHERRY	162,266	194,719	324,532	365,098	2,697	437,629,633	162,266	194,720	324,532	365,099
17 CHEYENNE	126,633	151,960	253,266	284,924	4,232	535,909,424	126,633	151,960	253,266	284,925
18 CLAY	129,784	155,741	259,568	292,014	2,973	385,846,370	129,784	155,741	259,568	292,014
19 COLFAX	174,909	209,891	349,818	393,545	3,778	660,804,065	174,909	209,891	349,818	393,546
20 CUMING	199,517	239,420	399,034	448,913	3,705	739,206,915	199,517	239,421	399,034	448,914
21 CUSTER	134,249	161,099	268,498	302,060	5,246	704,267,209	134,249	161,099	268,498	302,061
22 DAKOTA	192,398	230,878	384,796	432,896	6,428	1,236,733,925	192,398	230,878	384,796	432,896
23 DAWES	132,594	159,113	265,188	298,336	3,555	471,368,256	132,594	159,113	265,188	298,337
24 DAWSON	168,108	201,730	336,216	378,243	8,795	1,478,502,635	168,108	201,730	336,216	378,243
25 DEUEL	95,331	114,397	190,662	214,495	960	91,517,070	95,331	114,398	190,662	214,495
26 DIXON	151,388	181,666	302,776	340,623	2,389	361,664,560	151,388	181,666	302,776	340,623
27 DODGE	214,234	257,081	428,468	482,026	14,148	3,030,972,570	214,234	257,081	428,468	482,027
28 DOUGLAS	288,928	346,714	577,856	650,088	172,048	49,709,481,072	288,928	346,714	577,856	650,088
29 DUNDY	124,459	149,351	248,918	280,033	1,060	131,925,605	124,459	149,351	248,918	280,033
30 FILLMORE	124,330	149,196	248,660	279,742	2,616	325,246,858	124,330	149,196	248,660	279,743
31 FRANKLIN	101,686	122,023	203,372	228,794	1,703	173,169,620	101,686	122,024	203,372	228,794
32 FRONTIER	144,503	173,404	289,006	325,132	1,218	176,003,469	144,503	173,404	289,006	325,132
33 FURNAS	116,965	140,358	233,930	263,171	2,451	286,679,240	116,965	140,358	233,930	263,172
34 GAGE	172,618	207,142	345,236	388,390	9,317	1,608,279,145	172,618	207,142	345,236	388,391
35 GARDEN	90,452	108,542	180,904	203,517	1,214	109,808,318	90,452	108,543	180,904	203,517
36 GARFIELD	149,177	179,012	298,354	335,648	992	147,983,195	149,177	179,013	298,354	335,649
37 GOSPER	295,612	354,734	591,224	665,127	1,183	349,708,192	295,612	354,735	591,224	665,127
38 GRANT	78,798	94,558	157,596	177,296	342	26,948,885	78,798	94,558	157,596	177,296
39 GREELEY	132,768	159,322	265,536	298,728	1,171	155,470,570	132,768	159,322	265,536	298,728
40 HALL	220,180	264,216	440,360	495,405	19,359	4,262,456,488	220,180	264,216	440,360	495,405
41 HAMILTON	231,061	277,273	462,122	519,887	3,978	919,156,874	231,061	277,274	462,122	519,888
42 HARLAN	147,308	176,770	294,616	331,443	1,960	288,722,290	147,308	176,770	294,616	331,443
43 HAYES	95,293	114,352	190,586	214,409	487	46,407,450	95,293	114,352	190,586	214,410
44 HITCHCOCK	109,981	131,977	219,962	247,457	1,455	160,021,323	109,981	131,978	219,962	247,458
45 HOLT	109,832	131,798	219,664	247,122	4,726	519,061,760	109,832	131,799	219,664	247,122

General Notes:

- For over-age 65 applicants to be eligible for exemption, the maximum assessed value of the homestead is \$95,000 or 200% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants to be eligible for exemption, the maximum assessed value of the homestead is \$110,000 or 225% of the county's average assessed value of single-family residential property, whichever is greater.
- The qualification for homestead exemption relies on income data from the prior year; the percentage of relief applies to the assessed value of the homestead up to the maximum exemption amount.
- For over-age 65 applicants, the maximum exemption is the taxable value of the homestead up to \$40,000 or 100% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants, the maximum exemption is the taxable value of the homestead up to \$50,000 or 120% of the county's average assessed value of single-family residential property, whichever is greater.

Source: Average Single-Family Residential Value information as certified by the county assessors pursuant to Neb. Rev. Stat. § 77-3506.02.

Table 26D 2025 Homestead Exemption - Average Residential Value (Continued)

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Maximum Exempt Amount Over Age 65 cat. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)
46 HOOKER	119,954	143,945	239,908	269,896	409	49,060,977	119,954	143,945	239,908	269,897
47 HOWARD	186,185	223,422	372,370	418,916	2,874	535,095,431	186,185	223,422	372,370	418,917
48 JEFFERSON	119,765	143,718	239,530	269,471	3,548	424,926,021	119,765	143,718	239,530	269,472
49 JOHNSON	161,663	193,996	323,326	363,742	1,998	323,000,790	161,663	193,996	323,326	363,742
50 KEARNEY	197,927	237,512	395,854	445,336	2,834	560,922,455	197,927	237,513	395,854	445,336
51 KEITH	199,358	239,230	398,716	448,556	5,108	1,018,316,590	199,358	239,230	398,716	448,556
52 KEYA PAHA	76,486	91,783	152,972	172,094	565	43,214,130	76,486	91,784	152,972	172,094
53 KIMBALL	128,131	153,757	256,262	288,295	1,986	254,467,170	128,131	153,758	256,262	288,295
54 KNOX	110,723	132,868	221,446	249,127	3,657	404,910,545	110,723	132,868	221,446	249,127
55 LANCASTER	319,213	383,056	638,426	718,229	100,766	32,165,762,500	319,213	383,056	638,426	718,230
56 LINCOLN	188,380	226,056	376,760	423,855	14,145	2,664,631,835	188,380	226,056	376,760	423,855
57 LOGAN	95,008	114,010	190,016	213,768	350	33,252,460	95,008	114,010	190,016	213,768
58 LOUP	142,945	171,534	285,890	321,626	519	74,188,425	142,945	171,534	285,890	321,627
59 MADISON	225,031	270,037	450,062	506,320	12,442	2,799,832,165	225,031	270,038	450,062	506,320
60 MCPHERSON	86,095	103,314	172,190	193,714	216	18,596,484	86,095	103,314	172,190	193,714
61 MERRICK	193,113	231,736	386,226	434,504	3,617	698,488,690	193,113	231,736	386,226	434,505
62 MORRILL	111,732	134,078	223,464	251,397	2,350	262,568,639	111,732	134,079	223,464	251,397
63 NANCE	129,260	155,112	258,520	290,835	1,643	212,373,820	129,260	155,112	258,520	290,835
64 NEMAHA	144,567	173,480	289,134	325,276	2,990	432,254,612	144,567	173,481	289,134	325,276
65 NUCKOLLS	69,911	83,893	139,822	157,300	2,289	160,025,480	69,911	83,894	139,822	157,300
66 OTOE	194,004	232,805	388,008	436,509	6,634	1,287,020,850	194,004	232,805	388,008	436,509
67 PAWNEE	85,264	102,317	170,528	191,844	1,470	125,337,495	85,264	102,317	170,528	191,844
68 PERKINS	166,554	199,865	333,108	374,746	1,345	224,015,081	166,554	199,865	333,108	374,747
69 PHELPS	193,978	232,774	387,956	436,450	3,814	739,831,349	193,978	232,774	387,956	436,451
70 PIERCE	184,334	221,201	368,668	414,752	3,165	583,414,625	184,334	221,201	368,668	414,752
71 PLATTE	261,961	314,353	523,922	589,412	12,480	3,269,270,185	261,961	314,354	523,922	589,413
72 POLK	188,630	226,356	377,260	424,418	2,426	457,614,327	188,630	226,356	377,260	424,418
73 RED WILLOW	150,284	180,341	300,568	338,139	4,577	687,846,257	150,284	180,341	300,568	338,139
74 RICHARDSON	87,583	105,100	175,166	197,062	4,019	351,993,991	87,583	105,100	175,166	197,062
75 ROCK	77,615	93,138	155,230	174,634	851	66,050,345	77,615	93,138	155,230	174,634
76 SALINE	192,825	231,390	385,650	433,856	5,356	1,032,769,800	192,825	231,390	385,650	433,857
77 SARPY	332,825	399,390	665,650	748,856	61,205	20,370,500,938	332,825	399,390	665,650	748,857
78 SAUNDERS	320,589	384,707	641,178	721,325	9,687	3,105,540,940	320,589	384,707	641,178	721,326
79 SCOTTS BLUFF	161,895	194,274	323,790	364,264	14,157	2,291,937,031	161,895	194,274	323,790	364,264
80 SEWARD	251,543	301,852	503,086	565,972	6,479	1,629,744,383	251,543	301,852	503,086	565,972
81 SHERIDAN	94,770	113,724	189,540	213,232	2,662	252,275,163	94,770	113,724	189,540	213,233
82 SHERMAN	123,883	148,660	247,766	278,737	1,510	187,063,045	123,883	148,660	247,766	278,737
83 SIOUX	84,510	101,412	169,020	190,148	758	64,057,853	84,510	101,412	169,020	190,148
84 STANTON	213,882	256,658	427,764	481,234	2,477	529,783,991	213,882	256,659	427,764	481,235
85 THAYER	126,314	151,577	252,628	284,206	2,624	331,447,623	126,314	151,577	252,628	284,207
86 THOMAS	113,516	136,219	227,032	255,411	433	49,152,210	113,516	136,220	227,032	255,411
87 THURSTON	124,438	149,326	248,876	279,986	1,591	197,979,274	124,438	149,326	248,876	279,986
88 VALLEY	148,298	177,958	296,596	333,670	1,962	290,959,780	148,298	177,958	296,596	333,671
89 WASHINGTON	340,931	409,117	681,862	767,095	7,932	2,704,263,755	340,931	409,118	681,862	767,095
90 WAYNE	198,454	238,145	396,908	446,522	3,161	627,312,570	198,454	238,145	396,908	446,522
91 WEBSTER	114,055	136,866	228,110	256,624	1,751	199,709,775	114,055	136,866	228,110	256,624
92 WHEELER	107,064	128,477	214,128	240,894	575	61,561,560	107,064	128,477	214,128	240,894
93 YORK	210,113	252,136	420,226	472,754	5,385	1,131,454,346	210,113	252,136	420,226	472,755
STATE TOTALS					686,666	168,817,314,736				

General Notes:

- For over-age 65 applicants to be eligible for exemption, the maximum assessed value of the homestead is \$95,000 or 200% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants to be eligible for exemption, the maximum assessed value of the homestead is \$110,000 or 225% of the county's average assessed value of single-family residential property, whichever is greater.
- The qualification for homestead exemption relies on income data from the prior year; the percentage of relief applies to the assessed value of the homestead up to the maximum exemption amount.
- For over-age 65 applicants, the maximum exemption is the taxable value of the homestead up to \$40,000 or 100% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants, the maximum exemption is the taxable value of the homestead up to \$50,000 or 120% of the county's average assessed value of single-family residential property, whichever is greater.

Source: Average Single-Family Residential Value information as certified by the county assessors pursuant to Neb. Rev. Stat. § 77-3506.02.

Table 27A 2025 Property Tax Credit

County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾	County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾
1 ADAMS	\$ 6,717,237	\$ 106,427	48 JEFFERSON	\$ 3,183,292	\$ 15,797
2 ANTELOPE	4,798,853	15,579	49 JOHNSON	1,826,055	9,363
3 ARTHUR	389,143	134	50 KEARNEY	3,442,844	25,096
4 BANNER	460,964	320	51 KEITH	3,341,024	36,338
5 BLAINE	511,680	171	52 KEYA PAHA	935,772	1,296
6 BOONE	4,713,786	12,077	53 KIMBALL	1,138,849	11,315
7 BOX BUTTE	2,335,999	21,548	54 KNOX	4,105,037	19,484
8 BOYD	1,069,756	2,702	55 LANCASTER	55,175,051	1,311,578
9 BROWN	1,490,097	6,570	56 LINCOLN	8,150,391	92,650
10 BUFFALO	10,363,837	153,174	57 LOGAN	558,840	1,097
11 BURT	3,204,181	27,069	58 LOUP	602,494	776
12 BUTLER	4,452,462	15,518	59 MADISON	7,609,318	106,396
13 CASS	6,332,930	116,204	60 MCPHERSON	582,147	314
14 CEDAR	5,135,979	19,445	61 MERRICK	2,932,031	28,222
15 CHASE	2,300,002	9,431	62 MORRILL	1,809,474	7,145
16 CHERRY	4,053,602	11,618	63 NANCE	1,817,377	6,392
17 CHEYENNE	1,923,448	24,663	64 NEMAHA	2,247,052	12,968
18 CLAY	3,691,319	11,130	65 NUCKOLLS	1,853,586	7,328
19 COLFAX	3,378,931	18,164	66 OTOE	4,331,249	46,463
20 CUMING	4,910,323	22,490	67 PAWNEE	1,348,354	3,731
21 CUSTER	4,952,906	19,107	68 PERKINS	2,199,653	7,826
22 DAKOTA	3,679,008	48,943	69 PHELPS	4,002,304	21,949
23 DAWES	1,529,634	12,978	70 PIERCE	3,781,738	15,130
24 DAWSON	5,908,840	52,384	71 PLATTE	9,551,318	123,990
25 DEUEL	618,397	5,487	72 POLK	3,305,731	17,344
26 DIXON	3,018,029	12,214	73 RED WILLOW	2,162,781	32,214
27 DODGE	8,111,979	139,113	74 RICHARDSON	2,676,537	13,879
28 DOUGLAS	88,280,830	1,941,060	75 ROCK	1,183,900	942
29 DUNDY	1,369,350	3,270	76 SALINE	3,796,825	31,290
30 FILMORE	3,790,874	15,805	77 SARPY	33,007,697	1,412,210
31 FRANKLIN	1,583,814	6,396	78 SAUNDERS	7,380,419	84,678
32 FRONTIER	1,590,841	5,306	79 SCOTTS BLUFF	4,728,023	113,603
33 FURNAS	1,793,851	9,902	80 SEWARD	5,196,408	48,576
34 GAGE	6,004,053	62,060	81 SHERIDAN	1,937,936	8,532
35 GARDEN	1,199,027	3,473	82 SHERMAN	1,719,376	6,842
36 GARFIELD	868,225	4,883	83 SIOUX	1,059,303	1,207
37 GOSPER	1,660,233	10,004	84 STANTON	2,961,256	16,838
38 GRANT	561,791	947	85 THAYER	3,246,825	10,417
39 GREELEY	1,748,344	5,528	86 THOMAS	519,265	1,385
40 HALL	9,784,638	182,574	87 THURSTON	1,831,720	3,729
41 HAMILTON	5,009,471	29,232	88 VALLEY	1,718,613	10,696
42 HARLAN	1,899,454	11,238	89 WASHINGTON	5,907,619	72,083
43 HAYES	909,714	329	90 WAYNE	4,047,101	14,236
44 HITCHCOCK	1,170,892	7,637	91 WEBSTER	1,793,895	5,358
45 HOLT	5,376,361	17,937	92 WHEELER	1,148,623	376
46 HOOKER	598,185	1,876	93 YORK	6,114,481	43,100
47 HOWARD	\$ 2,262,159	\$ 18,994	STATE TOTALS	\$ 461,485,014	\$ 7,085,291

1. Neb. Law 2020 LB 1107 eliminated the Personal Property Tax Relief Credit Act after the 2019 tax year.

Table 27B School District Property Tax Relief Credit

County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾	County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾
1 ADAMS	\$ 10,406,413	\$ 282,435	48 JEFFERSON	\$ 4,565,551	\$ 43,557
2 ANTELOPE	4,490,473	23,851	49 JOHNSON	2,787,655	24,808
3 ARTHUR	648,815	330	50 KEARNEY	4,818,476	52,041
4 BANNER	673,757	1,100	51 KEITH	4,325,855	70,405
5 BLAINE	605,237	393	52 KEYA PAHA	654,399	1,595
6 BOONE	3,668,571	15,164	53 KIMBALL	1,786,645	29,857
7 BOX BUTTE	4,207,323	66,319	54 KNOX	5,235,479	38,565
8 BOYD	1,225,435	4,766	55 LANCASTER	117,127,728	3,451,988
9 BROWN	1,704,333	16,975	56 LINCOLN	15,128,975	292,616
10 BUFFALO	20,050,312	438,352	57 LOGAN	737,733	2,569
11 BURT	4,474,988	56,860	58 LOUP	658,107	2,435
12 BUTLER	5,584,874	33,455	59 MADISON	12,421,309	274,977
13 CASS	12,299,905	359,876	60 MCPHERSON	778,340	1,017
14 CEDAR	4,872,024	31,395	61 MERRICK	4,111,876	62,684
15 CHASE	2,531,925	20,327	62 MORRILL	3,232,931	26,448
16 CHERRY	4,034,832	21,030	63 NANCE	2,354,100	14,967
17 CHEYENNE	3,870,290	81,471	64 NEMAHA	3,524,309	41,538
18 CLAY	4,671,521	29,598	65 NUCKOLLS	2,748,302	19,639
19 COLFAX	5,699,689	52,659	66 OTOE	6,950,866	117,371
20 CUMING	4,982,187	39,683	67 PAWNEE	1,800,792	9,807
21 CUSTER	7,112,535	51,136	68 PERKINS	2,182,264	10,925
22 DAKOTA	6,031,902	133,823	69 PHELPS	5,710,984	51,902
23 DAWES	3,157,386	45,555	70 PIERCE	4,628,119	42,054
24 DAWSON	10,553,862	141,974	71 PLATTE	13,823,149	327,771
25 DEUEL	872,611	12,228	72 POLK	3,718,426	33,238
26 DIXON	3,630,350	25,150	73 RED WILLOW	3,252,258	80,433
27 DODGE	12,729,295	346,086	74 RICHARDSON	3,342,295	29,241
28 DOUGLAS	181,428,373	4,870,606	75 ROCK	1,094,108	1,956
29 DUNDY	1,547,005	6,218	76 SALINE	5,832,663	81,931
30 FILLMORE	4,461,165	25,672	77 SARPY	68,251,803	3,362,407
31 FRANKLIN	2,282,301	17,063	78 SAUNDERS	11,974,850	214,427
32 FRONTIER	2,431,357	14,199	79 SCOTTS BLUFF	9,111,428	343,329
33 FURNAS	2,421,177	22,505	80 SEWARD	7,149,857	115,443
34 GAGE	9,482,943	195,314	81 SHERIDAN	2,780,056	23,335
35 GARDEN	950,937	4,902	82 SHERMAN	2,261,796	14,118
36 GARFIELD	1,359,338	14,457	83 SIOUX	1,420,834	2,350
37 GOSPER	1,891,437	14,536	84 STANTON	3,867,860	40,546
38 GRANT	393,568	780	85 THAYER	3,754,907	21,123
39 GREELEY	2,030,420	10,060	86 THOMAS	675,277	2,512
40 HALL	19,170,097	568,064	87 THURSTON	2,588,293	8,649
41 HAMILTON	6,671,877	69,703	88 VALLEY	2,514,296	25,701
42 HARLAN	2,785,284	26,885	89 WASHINGTON	9,263,261	218,481
43 HAYES	1,137,257	1,076	90 WAYNE	5,390,722	31,432
44 HITCHCOCK	1,692,500	16,187	91 WEBSTER	2,581,571	15,063
45 HOLT	6,478,138	40,985	92 WHEELER	1,093,592	1,202
46 HOOKER	522,917	2,419	93 YORK	7,363,801	93,131
47 HOWARD	\$ 3,913,774	\$ 57,671	STATE TOTALS	\$ 779,220,612	\$ 18,082,875

*School District Property Tax Relief Credit began in tax year 2024 with the passing of L34 during special session.

Table 28A Real Property Tax Credit History of Funds and Tax Credit Rates

Source: 2025 School District Reports

Tax Year	Funding	Allocation Non-Agland Funding	Allocation Agland Funding	Non-Agland Value	Agland Value	Total Real Property Value Eligible	Credit Rate	Rate per \$100,000 of Value	Non-Agland Credit Rate	Non-Agland Rate per \$100,000 of Value	Agland Credit Rate	Agland Rate per \$100,000 of Value
2007	\$105 M					126,173,249,573	0.0008322	\$83.22				
2008	\$115 M					133,526,060,086	0.0008613	\$86.13				
2009	\$115 M					139,872,647,990	0.0008222	\$82.22				
2010	\$115 M					145,728,785,008	0.0007891	\$78.91				
2011	\$115 M					152,707,187,248	0.0007531	\$75.31				
2012	\$115 M					160,846,501,888	0.0007150	\$71.50				
2013	\$115 M					174,325,264,970	0.0006597	\$65.97				
2014	\$140 M					195,702,533,235	0.0007154	\$71.54				
2015	\$204 M					216,818,552,715	0.0009409	\$94.09				
2016	\$204 M					227,744,774,746	0.0008957	\$89.57				
2017	\$224 M	\$119,011,200	\$104,988,800	135,316,352,585	99,457,984,847	234,774,337,432			0.0008795	\$87.95	0.0010556	\$105.56
2018	\$224 M	\$123,692,800	\$100,307,200	142,997,162,657	96,925,192,465	239,922,355,122			0.0008650	\$86.50	0.0010381	\$103.81
2019	\$275 M	\$158,977,500	\$116,022,500	152,645,156,208	92,830,272,438	245,475,428,646			0.0010415	\$104.15	0.0012498	\$124.98
2020	\$275 M	\$165,550,000	\$109,450,000	161,969,752,679	89,243,051,499	251,212,804,178			0.0010221	\$102.21	0.0012264	\$122.64
2021	\$300 M	\$185,790,000	\$114,210,000	172,743,441,429	88,502,003,288	261,245,444,717			0.0010755	\$107.55	0.0012905	\$129.05
2022	\$313 M	\$198,410,700	\$114,589,300	186,136,212,278	89,599,492,405	275,735,704,683			0.0010659	\$106.59	0.0012789	\$127.89
2023	\$364,365,285	\$237,165,364	\$127,199,921	213,093,554,223	95,244,434,927	308,337,989,150			0.0011130	\$111.30	0.0013355	\$133.55
2024	\$427,068,566	\$274,861,329	\$152,207,237	229,374,358,895	105,861,257,027	335,235,615,922			0.0011983	\$119.83	0.0014378	\$143.78
2025	\$467,132,271	\$294,013,052	\$173,119,220	247,061,720,791	145,488,450,506	392,550,171,297			0.00119	\$119.00	0.0014279	\$142.79

Note:

Beginning in 2017, the tax credit allocated more of the funds to agricultural and hortifutural land as if those lands were valued at 120% of the actual value.

Beginning in 2023, gaming monies were added to the real property tax credit fund.

Table 28B School District Property Tax Relief

Source: Certificate of Taxes Levied

Tax Year	School District Property Tax Credit Funding
2024	\$750 M
2025	797,295,208.90