

**Report of County Inheritance Taxes Paid**  
**July 1, 2023 – June 30, 2024**

**Nebraska Department of Revenue**  
**Property Assessment Division**

Published Date: August 29, 2024							
Cnty#	County		A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Taxes Paid to All Counties	D. Total Inheritance Tax Paid to All Counties (Resident + Nonresidents)	E. Total Inheritance Tax Paid This County
1	Adams	Class 1	180	68	1,021,322.29	1,319,747.54	
		Class 2	11	10	212,715.09	242,043.22	
		Class 3	5	0	30,669.26	30,669.26	
		Total	196	78	1,264,706.64	1,592,460.02	5,683,664.06
2	Antelope	Class 1	60	22	331,387.08	499,015.17	
		Class 2	4	8	40,122.42	142,881.22	
		Class 3	2	0	428,700.67	484,492.84	
		Total	66	30	800,210.17	1,126,389.23	1,126,389.23
3	Arthur	Class 1	3	1	11,395.92	11,395.92	-
		Class 2	0	0	-	-	-
		Class 3	0	0	-	-	-
		Total	3	1	11,395.92	11,395.92	11,395.92
4	Banner	Class 1	8	14	20,694.75	87,757.61	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	8	14	20,694.75	87,757.61	87,757.61
5	Blaine	Class 1	17	1	386,981.19	387,159.96	
		Class 2	0	11	-	20,341.60	
		Class 3	0	0	-	-	
		Total	17	12	386,981.19	407,501.56	180,792.61
6	Boone	Class 1	73	27	317,619.75	527,751.72	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	73	27	317,619.75	527,751.72	573,086.02
7	Box Butte	Class 1	38	33	87,394.39	133,465.41	
		Class 2	0	0	-	-	
		Class 3	2	0	109.97	109.97	
		Total	40	33	87,504.36	133,575.38	161,425.35
8	Boyd	Class 1	5	1	14,039.59	15,234.24	
		Class 2	0	2	-	16,381.28	
		Class 3	1	0	12,248.16	12,248.16	
		Total	6	3	26,287.75	43,863.68	43,683.68
9	Brown	Class 1	29	15	3,291.33	11,836.17	
		Class 2	0	0	19,325.30	35,665.54	
		Class 3	4	3	-	-	
		Total	33	18	22,616.63	47,501.71	123,374.88
10	Buffalo	Class 1	204	84	844,624.13	1,261,464.26	
		Class 2	15	3	92,211.74	105,350.56	
		Class 3	11	1	171,939.14	175,869.89	
		Total	230	88	1,108,775.01	1,542,684.71	1,294,061.03
11	Burt	Class 1	54	22	386,998.14	467,223.67	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	54	22	386,998.14	467,223.67	341,033.25

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<b>Cnty#</b>	<b>County</b>						
12	Butler	Class 1	121	22	1,030,795.13	1,174,416.72	
		Class 2	4	2	32,998.43	78,807.53	
		Class 3	8	0	70,436.24	105,112.60	
		Total	133	24	1,134,229.80	1,358,336.85	1,314,778.84
13	Cass	Class 1	122	42	400,815.09	507,051.00	
		Class 2	24	13	367,166.06	471,285.23	
		Class 3	7	0	127,254.92	127,254.92	
		Total	153	55	895,236.07	1,105,591.15	1,076,256.30
14	Cedar	Class 1	80	42	295,444.82	415,709.92	
		Class 2	2	4	1,714.00	1,714.00	
		Class 3	0	0	-	-	
		Total	82	46	297,158.82	417,423.92	714,582.74
15	Chase	Class 1	36	15	209,544.00	274,599.00	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	36	15	209,544.00	274,599.00	2,744,599.00
16	Cherry	Class 1	37	15	267,090.45	412,766.37	
		Class 2	9	2	55,436.44	59,442.38	
		Class 3	8	2	241,389.88	397,783.93	
		Total	54	19	563,916.77	869,992.68	1,107,604.59
17	Cheyenne	Class 1	38	25	131,522.14	222,853.45	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	38	25	131,522.14	222,853.45	218,107.07
18	Clay	Class 1	59	30	281,785.59	437,087.70	
		Class 2	1	3	-	132,640.57	
		Class 3	2	0	277,170.48	277,170.48	
		Total	62	33	558,956.07	846,898.75	655,252.77
19	Colfax	Class 1	61	15	248,154.38	285,618.99	
		Class 2	0	0	-	-	
		Class 3	7	0	-	-	
		Total	68	15	248,154.38	285,618.99	460,133.54
20	Cuming	Class 1	112	30	385,820.37	620,097.87	
		Class 2	6	3	325,359.09	350,125.42	
		Class 3	0	0	-	-	
		Total	118	33	711,179.46	970,223.29	939,293.68
21	Custer	Class 1	101	23	532,285.42	609,180.33	
		Class 2	12	0	73,203.23	73,203.23	
		Class 3	3	0	113,146.02	126,620.02	
		Total	116	23	718,634.67	809,003.58	773,483.14

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<b>Cnty#</b>	<b>County</b>						
22	Dakota	Class 1	55	44	303,022.61	382,837.03	
		Class 2	0	2	-	2,200.00	
		Class 3	0	0	-	-	
		Total	55	46	303,022.61	385,037.03	370,485.79
23	Dawes	Class 1	55	35	208,425.60	400,034.32	
		Class 2	0	0	-	-	
		Class 3	1	0	86,394.17	86,394.18	
		Total	56	35	294,819.77	486,428.50	483,407.27
24	Dawson	Class 1	102	61	366,539.19	557,780.01	
		Class 2	25	6	94,715.18	123,205.10	
		Class 3	3	0	2,700.00	2,700.00	
		Total	130	67	463,954.37	683,685.11	542,170.48
25	Deuel	Class 1	16	9	95,586.05	103,981.17	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	16	9	95,586.05	103,981.17	103,981.17
26	Dixon	Class 1	79	36	554,320.45	761,608.21	
		Class 2	1	2	49.94	6,741.46	
		Class 3	0	1	-	3,750.00	
		Total	80	39	554,370.39	772,099.67	475,675.08
27	Dodge	Class 1	314	98	1,141,933.19	1,431,579.35	
		Class 2	30	34	688,274.60	866,028.14	
		Class 3	3	1	10,054.57	26,186.86	
		Total	347	133	1,840,262.36	2,323,794.35	2,131,484.13
28	Douglas	Class 1	1476	690	6,079,266.14	9,364,420.30	
		Class 2	178	142	3,729,156.04	5,356,316.66	
		Class 3	104	31	2,172,452.93	2,227,740.43	
		Total	1758	863	11,980,875.11	16,948,477.39	19,466,534.30
29	Dundy	Class 1	13	5	60,858.85	65,520.23	
		Class 2	16	26	103,856.78	245,609.55	
		Class 3	0	0	-	-	
		Total	29	31	164,715.63	311,129.78	300,916.96
30	Fillmore	Class 1	106	35	501,214.41	633,603.06	
		Class 2	13	10	505,589.34	587,547.34	
		Class 3	0	0	-	-	
		Total	119	45	1,006,803.75	1,221,150.40	1,117,710.72
31	Franklin	Class 1	24	8	79,579.50	98,194.51	
		Class 2	3	1	46,832.03	108,026.19	
		Class 3	0	0	-	-	
		Total	27	9	126,411.53	206,220.70	915,894.53
32	Frontier	Class 1	34	11	200,379.88	246,325.52	
		Class 2	0	0	-	-	
		Class 3	11	1	84,921.14	99,212.91	
		Total	45	12	285,301.02	345,538.43	332,838.95

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33	Furnas	Class1	38	12	66,359.24	135,176.58	
		Class 2	0	0	-	-	
		Class 3	3	0	557,488.62	557,488.62	
		Total	41	12	623,847.86	692,665.20	688,034.31
34	Gage	Class1	166	47	1,541,044.12	1,647,518.60	
		Class 2	5	9	265,909.43	1,024,786.15	
		Class 3	5	0	37,858.75	37,858.75	
		Total	176	56	1,844,812.30	2,710,163.50	2,362,035.02
35	Garden	Class1	10	5	21,538.38	30,858.20	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	10	5	21,538.38	30,858.20	30,858.20
36	Garfield	Class1	17	7	87,409.04	100,272.16	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	17	7	87,409.04	100,272.16	87,024.47
37	Gosper	Class1	35	3	92,144.79	107,982.46	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	35	3	92,144.79	107,982.46	161,497.84
38	Grant	Class1	6	1	50,723.73	51,911.73	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	6	1	50,723.73	51,911.73	51,518.90
39	Greeley	Class1	46	9	335,313.13	370,161.63	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	46	9	335,313.13	370,161.63	3,633,853.63
40	Hall	Class1	239	91	638,696.00	770,955.58	
		Class 2	14	12	10,869.10	31,878.82	
		Class 3	27	6	229,435.24	250,965.96	
		Total	280	109	879,000.34	1,053,800.36	954,514.47
41	Hamilton	Class1	85	32	591,530.18	784,784.44	
		Class 2	3	13	48,440.55	1,251,616.78	
		Class 3	0	0	-	-	
		Total	88	45	639,970.73	2,036,401.22	1,834,046.65
42	Harlan	Class1	53	28	132,134.08	208,745.98	
		Class 2	11	4	290,622.66	323,439.86	
		Class 3	3	1	95,874.12	161,910.20	
		Total	67	33	518,630.86	694,096.04	601,036.46

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43	Hayes	Class1	3	6	66,775.73	68,944.17	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	3	6	66,775.73	68,944.17	40,499.13
44	Hitchcock	Class1	10	11	36,425.61	152,271.83	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	10	11	36,425.61	152,271.83	269,664.78
45	Holt	Class1	56	29	282,066.38	394,738.57	
		Class 2	15	4	444,818.63	476,076.39	
		Class 3	0	0	-	-	
		Total	71	33	726,885.01	870,814.96	864,715.70
46	Hooker	Class1	13	1	39,249.85	22,824.38	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	13	1	39,249.85	22,824.38	62,074.23
47	Howard	Class1	51	26	300,081.96	356,445.49	
		Class 2	1	0	17,948.52	17,948.52	
		Class 3	1	0	49,896.79	49,896.79	
		Total	53	26	367,927.27	424,290.80	321,527.86
48	Jefferson	Class1	44	17	137,884.84	172,249.90	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	44	17	137,884.84	172,249.90	128,207.61
49	Johnson	Class1	71	23	287,684.17	336,138.50	
		Class 2	3	0	798,806.12	798,806.12	
		Class 3	0	0	-	-	
		Total	74	23	1,086,490.29	1,134,944.62	310,631.12
50	Kearney	Class1	49	31	476,247.70	767,470.27	
		Class 2	3	0	414,460.87	414,460.87	
		Class 3	0	0	-	-	
		Total	52	31	890,708.57	1,181,931.14	796,929.21
51	Keith	Class1	78	38	240,981.01	324,888.71	
		Class 2	4	1	-	-	
		Class 3	0	0	-	-	
		Total	82	39	240,981.01	324,888.71	291,102.73
52	Keya Paha	Class1	10	4	139,346.40	139,346.40	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	10	4	139,346.40	139,346.40	139,346.40
53	Kimball	Class1	24	12	54,285.10	77,239.41	
		Class 2	8	4	(10,512.17)	(10,512.17)	
		Class 3	1	0	145,375.21	210,112.92	
		Total	33	16	189,148.14	276,840.16	273,439.17

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54	Knox	Class1	79	47	308,561.55	500,094.25	
		Class 2	6	11	41,808.05	73,453.68	
		Class 3	2	0	22,220.53	22,220.53	
		Total	87	58	372,590.13	595,768.46	513,918.68
55	Lancaster	Class1	1003	388	3,847,515.10	5,498,164.44	
		Class 2	48	46	314,453.09	472,205.32	
		Class 3	53	6	1,713,250.54	2,476,569.73	
		Total	1104	440	5,875,218.73	8,446,939.49	6,553,688.24
56	Lincoln	Class1	103	56	151,778.27	331,465.26	
		Class 2	15	14	145,851.59	272,265.40	
		Class 3	8	0	304,831.32	304,831.32	
		Total	126	70	602,461.18	908,561.98	908,692.35
57	Logan	Class1	8	3	23,283.60	48,862.14	
		Class 2	0	0	-	-	
		Class 3	2	0	13,475.40	13,475.40	
		Total	10	3	36,759.00	62,337.54	41,841.37
58	Loup	Class1	4	0	34,943.28	34,943.28	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	4	0	34,943.28	34,943.28	34,943.28
59	Madison	Class1	200	58	905,381.52	1,251,404.31	
		Class 2	10	9	692,808.22	2,163,766.68	
		Class 3	0	0	-	-	
		Total	210	67	1,598,189.74	3,415,170.99	5,013,369.73
60	McPherson	Class1	2	0	28,702.34	28,702.34	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	2	0	28,702.34	28,702.34	8,019.15
61	Merrick	Class1	74	22	199,294.10	223,752.50	
		Class 2	0	0	-	-	
		Class 3	4	4	15,123.59	60,494.36	
		Total	78	26	214,417.69	284,246.86	264,415.46
62	Morrill	Class1	29	7	132,554.67	152,791.45	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	29	7	132,554.67	152,791.45	127,633.37
63	Nance	Class1	29	9	74,643.01	91,070.77	
		Class 2	4	0	10,200.00	10,200.00	
		Class 3	3	0	14,179.25	14,179.25	
		Total	36	9	99,022.26	115,450.02	328,781.81
64	Nemaha	Class1	61	27	166,955.72	220,896.49	
		Class 2	5	1	113,374.20	138,857.02	
		Class 3	1	0	52,285.69	52,285.69	
		Total	67	28	332,615.61	412,039.20	393,798.72

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65	Nuckolls	Class1	33	18	39,879.09	168,376.30	
		Class 2	7	1	225,401.44	260,666.14	
		Class 3	2	0	-	-	
		Total	42	19	265,280.53	429,042.44	525,218.60
66	Otoe	Class1	99	24	499,025.30	642,810.93	
		Class 2	9	6	206,411.81	321,871.06	
		Class 3	0	0	-	-	
		Total	108	30	705,437.11	964,681.99	718,874.66
67	Pawnee	Class1	42	18	69,475.40	79,932.68	
		Class 2	28	0	(112,930.12)	(112,930.12)	
		Class 3	1	0	-	-	
		Total	71	18	(43,454.72)	(32,997.44)	(32,997.42)
68	Perkins	Class1	42	20	162,409.98	270,840.99	
		Class 2	0	5	258,275.25	258,275.25	
		Class 3	0	0	-	-	
		Total	42	25	420,685.23	529,116.24	476,500.08
69	Phelps	Class1	80	36	495,381.37	606,885.37	
		Class 2	9	10	141,506.26	218,456.55	
		Class 3	0	1	-	2,281.28	
		Total	89	47	636,887.63	827,623.20	820,215.99
70	Pierce	Class1	57	10	426,794.52	452,479.09	
		Class 2	3	2	88,755.11	117,608.49	
		Class 3	0	0	-	-	
		Total	60	12	515,549.63	570,087.58	558,416.09
71	Platte	Class1	232	56	1,201,423.07	1,564,492.70	
		Class 2	19	15	144,311.76	180,592.12	
		Class 3	0	0	-	-	
		Total	251	71	1,345,734.83	1,745,084.82	1,564,140.89
72	Polk	Class1	77	19	370,696.37	460,140.36	
		Class 2	6	6	226,029.27	294,902.84	
		Class 3	4	0	89,662.70	89,662.70	
		Total	87	25	686,388.34	844,705.90	844,705.90
73	Red Willow	Class1	46	33	264,486.93	331,151.03	
		Class 2	2	14	113,376.94	955,710.24	
		Class 3	0	0	-	-	
		Total	48	47	377,863.77	1,286,861.27	1,183,403.17
74	Richardson	Class1	69	33	213,614.13	319,304.54	
		Class 2	0	0	-	-	
		Class 3	0	2	2,673.93	2,673.93	
		Total	69	35	216,288.06	321,978.47	319,508.42
75	Rock	Class1	6	11	32,091.20	74,418.53	
		Class 2	4	0	57,196.02	57,196.02	
		Class 3	6	0	5,796.00	5,796.00	
		Total	16	11	95,083.22	137,410.55	106,244.98

**Report of County Inheritance Taxes Paid  
July 1, 2023 – June 30, 2024**

**Nebraska Department of Revenue  
Property Assessment Division**

			<b>A: Total Number of NE Resident Beneficiaries</b>	<b>B: Total Number of Nonresident Beneficiaries</b>	<b>C: Total Resident Beneficiary Inheritance Taxes Paid to All Counties</b>	<b>D. Total Inheritance Tax Paid to All Counties (Resident + Nonresidents)</b>	<b>E. Total Inheritance Tax Paid This County</b>
<b>Cnty#</b>	<b>County</b>						
76	Saline	Class1	70	27	211,658.97	296,091.02	
		Class 2	9	1	135,814.59	145,659.41	
		Class 3	0	0	-	-	
		Total	79	28	347,473.56	441,750.43	527,287.66
77	Sarpy	Class1	546	232	1,936,060.94	2,688,766.96	
		Class 2	31	61	444,726.55	965,583.56	
		Class 3	30	4	489,557.03	618,702.94	
		Total	607	297	2,870,344.52	4,273,053.46	4,269,626.39
78	Saunders	Class1	105	40	417,587.08	511,227.45	
		Class 2	3	2	122,628.25	185,391.57	
		Class 3	7	1	246,957.37	250,788.64	
		Total	115	43	787,172.70	947,407.66	928,808.14
79	Scotts Bluff	Class1	119	74	297,706.60	469,159.46	
		Class 2	22	25	146,683.25	266,729.90	
		Class 3	4	0	70,078.78	70,078.78	
		Total	145	99	514,468.63	805,968.14	744,408.87
80	Seward	Class1	135	33	436,622.35	526,122.88	
		Class 2	0	0	-	-	
		Class 3	1	0	78,490.47	78,490.47	
		Total	136	33	515,112.82	604,613.35	541,280.22
81	Sheridan	Class1	19	21	500,597.98	516,491.73	
		Class 2	0	0	-	-	
		Class 3	0	0	134,278.00	134,278.00	
		Total	19	21	634,875.98	650,769.73	563,859.06
82	Sherman	Class1	26	1	99,660.46	99,660.46	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	26	1	99,660.46	99,660.46	99,660.46
83	Sioux	Class1	23	10	89,840.03	126,553.01	
		Class 2	0	0	-	-	
		Class 3	3	1	18,322.42	36,656.31	
		Total	26	11	108,162.45	163,209.32	163,209.32
84	Stanton	Class1	24	17	205,402.70	288,462.41	
		Class 2	1	0	13,015.08	13,015.08	
		Class 3	1	0	9,008.95	9,008.95	
		Total	26	17	227,426.73	310,486.44	191,734.32
85	Thayer	Class1	37	24	104,712.73	222,330.32	
		Class 2	0	0	-	-	
		Class 3	2	0	18,627.02	18,627.02	
		Total	39	24	123,339.75	240,957.34	177,724.19
86	Thomas	Class1	7	1	1,516.29	115,161.56	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	7	1	1,516.29	115,161.56	15,776.24



**Report of County Inheritance Taxes Paid  
July 1, 2023 – June 30, 2024**

**Nebraska Department of Revenue  
Property Assessment Division**

Cnty#	County		A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Taxes Paid to All Counties	D. Total Inheritance Tax Paid to All Counties (Resident + Nonresidents)	E. Total Inheritance Tax Paid This County
87	Thurston	Class1	17	21	64,983.92	78,202.27	
		Class 2	3	12	14,014.14	359,406.08	
		Class 3	0	0	-	-	
		Total	20	33	78,998.06	437,608.35	437,608.74
88	Valley	Class1	60	16	106,889.13	115,691.55	
		Class 2	6	0	183,572.24	183,572.24	
		Class 3	0	0	-	-	
		Total	66	16	290,461.37	299,263.79	299,263.79
89	Washington	Class1	102	34	531,460.91	554,812.78	
		Class 2	4	0	81,524.02	81,524.02	
		Class 3	6	0	634,510.00	637,143.22	
		Total	112	34	1,247,494.93	1,273,480.02	1,273,480.02
90	Wayne	Class1	61	22	288,200.17	408,098.85	
		Class 2	5	0	292,125.95	292,125.95	
		Class 3	4	0	13,036.37	13,036.37	
		Total	70	22	593,362.49	713,261.17	1,044,118.78
91	Webster	Class1	42	13	203,720.25	299,129.75	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	42	13	203,720.25	299,129.75	552,806.19
92	Wheeler	Class1	31	4	205,591.34	228,836.27	
		Class 2	0	0	-	-	
		Class 3	0	0	-	-	
		Total	31	4	205,591.34	228,836.27	99,932.11
93	York	Class1	90	65	434,852.26	611,988.69	
		Class 2	1	5	6,681.95	13,363.81	
		Class 3	3	0	126,358.38	126,358.38	
		Total	94	70	567,892.59	751,710.88	751,938.74

**2024 Statewide Totals County Inheritance Taxes Paid  
July 1, 2023 - June 30, 2024**

	A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Taxes Paid to All Counties	D. Total Inheritance Tax Paid to All Counties (Resident + Nonresidents)	E. Total Inheritance Tax Paid Statewide
<b>Class 1 Total</b>	<b>8705</b>	<b>3562</b>	<b>\$ 38,204,007.89</b>	<b>\$ 52,258,008.89</b>	<b>\$ -</b>
<b>Class 2 Total</b>	<b>681</b>	<b>577</b>	<b>\$ 12,777,704.33</b>	<b>\$ 21,543,525.87</b>	<b>\$ -</b>
<b>Class 3 Total</b>	<b>369</b>	<b>66</b>	<b>\$ 9,018,240.02</b>	<b>\$ 10,489,188.96</b>	<b>\$ -</b>
<b>All Beneficiaries Total</b>	<b>9755</b>	<b>4205</b>	<b>\$ 59,999,952.14</b>	<b>\$ 84,290,723.72</b>	<b>\$ 93,730,269.34</b>

This report is compiled and published pursuant to [Neb. Rev. Stat. § 77-2015](#)