

Annual Report of County Inheritance Taxes Paid

July 1, 2025 – June 30, 2026

Nebraska Department of Revenue
Property Assessment Division

Publish Date: September 1, 2026

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

			A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Tax Paid to County	D. Total Nonresident Beneficiary Inheritance Tax Paid to County	E. Total Inheritance Tax Paid to This County
Cnty#	County						
1	Adams	Class 1	212	95	\$ 865,303.63	\$ 347,839.94	
		Class 2	25	3	\$ 991,250.93	\$ 85,734.46	
		Class 3	8	0	\$ 100,637.14	\$ -	
		Total	245	98	\$ 1,957,191.70	\$ 433,574.40	\$ 2,390,766.10
2	Antelope	Class 1	79	26	\$ 979,506.61	\$ 1,017,986.38	
		Class 2	11	6	\$ 309,772.05	\$ 567,615.68	
		Class 3	1	1	\$ 104,541.58	\$ 185,939.84	
		Total	91	33	\$ 1,393,820.24	\$ 1,771,541.90	\$ 3,165,362.14
3	Arthur	Class 1	0	0	\$ -	\$ -	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	0	0	\$ -	\$ -	\$ -
4	Banner	Class 1	6	5	\$ 4,308.38	\$ 4,259.90	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	6	5	\$ 4,308.38	\$ 4,259.90	\$ 8,568.28
5	Blaine	Class 1	5	2	\$ 70,742.18	\$ 4,461.67	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	1	\$ -	\$ 11,149.39	
		Total	5	3	\$ 70,742.18	\$ 15,611.06	\$ 86,353.24
6	Boone	Class 1	75	14	\$ 376,380.58	\$ 21,329.92	
		Class 2	6	0	\$ 589,529.79	\$ -	
		Class 3	2	0	\$ 15,053.13	\$ -	
		Total	83	14	\$ 980,963.50	\$ 21,329.92	\$ 1,002,293.42
7	Box Butte	Class 1	28	20	\$ 107,363.92	\$ 9,874.76	
		Class 2	1	2	\$ -	\$ 591.18	
		Class 3	1	4	\$ 59,379.87	\$ -	
		Total	30	26	\$ 166,743.79	\$ 10,465.94	\$ 177,209.73
8	Boyd	Class 1	15	8	\$ 84,746.71	\$ 32,408.65	
		Class 2	1	0	\$ 14,194.23	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	16	8	\$ 98,940.94	\$ 32,408.65	\$ 131,349.59
9	Brown	Class 1	27	14	\$ 100,847.74	\$ 23,847.52	
		Class 2	4	1	\$ 260,614.47	\$ 108,897.66	
		Class 3	6	0	\$ 1,187.55	\$ -	
		Total	37	15	\$ 362,649.76	\$ 132,745.18	\$ 495,394.94

			A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Tax Paid to County	D. Total Nonresident Beneficiary Inheritance Tax Paid to County	E. Total Inheritance Tax Paid to This County
Cnty#	County						
10	Buffalo	Class 1	272	122	\$ 1,150,739.05	\$ 378,183.07	
		Class 2	14	36	\$ 476,831.24	\$ 215,799.64	
		Class 3	5	0	\$ 117,405.49	\$ -	
		Total	291	158	\$ 1,744,975.78	\$ 593,982.71	\$ 2,338,958.49
11	Burt	Class 1	70	14	\$ 204,172.67	\$ 144,995.07	
		Class 2	0	0	\$ -	\$ -	
		Class 3	3	0	\$ 14,576.74	\$ -	
		Total	73	14	\$ 218,749.41	\$ 144,995.07	\$ 363,744.48
12	Butler	Class 1	71	22	\$ 463,685.07	\$ 76,637.62	
		Class 2	11	0	\$ 108,284.54	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	82	22	\$ 571,969.61	\$ 76,637.62	\$ 648,607.23
13	Cass	Class 1	182	41	\$ 952,519.98	\$ 302,265.01	
		Class 2	39	15	\$ 288,285.99	\$ 106,229.51	
		Class 3	3	2	\$ 16,278.31	\$ 267.64	
		Total	224	58	\$ 1,257,084.28	\$ 408,762.16	\$ 1,665,846.44
14	Cedar	Class 1	75	34	\$ 553,778.69	\$ 211,822.72	
		Class 2	11	13	\$ 385,886.72	\$ 15,098.12	
		Class 3			\$ -	\$ -	
		Total	86	47	\$ 939,665.41	\$ 226,920.84	\$ 1,166,586.25
15	Chase	Class 1	20	19	\$ 267,251.74	\$ 621.44	
		Class 2	0	0	\$ -	\$ -	
		Class 3	4	0	\$ 27,244.02	\$ -	
		Total	24	19	\$ 294,495.76	\$ 621.44	\$ 295,117.20
16	Cherry	Class 1	56	20	\$ 206,124.54	\$ 61,597.79	
		Class 2	5	16	\$ 20,538.23	\$ 23,737.29	
		Class 3	6	2	\$ -	\$ -	
		Total	67	38	\$ 226,662.77	\$ 85,335.08	\$ 311,997.85
17	Cheyenne	Class 1	38	31	\$ 150,523.64	\$ 91,019.59	
		Class 2	4	3	\$ 54,317.72	\$ 47,060.89	
		Class 3	2	5	\$ 6,706.16	\$ 22,322.97	
		Total	44	39	\$ 211,547.52	\$ 160,403.45	\$ 371,950.97
18	Clay	Class 1	55	25	\$ 304,196.85	\$ 81,866.15	
		Class 2	3	4	\$ 50,675.05	\$ 25,979.41	
		Class 3	3	0	\$ 22,686.03	\$ -	
		Total	61	29	\$ 377,557.93	\$ 107,845.56	\$ 485,403.49
19	Colfax	Class 1	90	14	\$ 433,253.64	\$ 9,324.66	
		Class 2	8	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	98	14	\$ 433,253.64	\$ 9,324.66	\$ 442,578.30
20	Cuming	Class 1	124	32	\$ 766,053.99	\$ 137,332.61	
		Class 2	9	0	\$ 134,077.25	\$ -	
		Class 3	6	0	\$ 991,201.64	\$ -	
		Total	139	32	\$ 1,891,332.88	\$ 137,332.61	\$ 2,028,665.49
21	Custer	Class 1	80	21	\$ 673,206.13	\$ 75,161.96	
		Class 2	3	0	\$ 123,216.63	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	83	21	\$ 796,422.76	\$ 75,161.96	\$ 871,584.72
22	Dakota	Class 1	31	42	\$ 166,010.20	\$ 182,399.42	
		Class 2	1	6	\$ 117,978.49	\$ 99,465.57	
		Class 3	0	3	\$ -	\$ 11,950.64	
		Total	32	51	\$ 283,988.69	\$ 293,815.63	\$ 577,804.32

			A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Tax Paid to County	D. Total Nonresident Beneficiary Inheritance Tax Paid to County	E. Total Inheritance Tax Paid to This County
Cnty#	County						
23	Dawes	Class 1	40	34	\$ 103,829.59	\$ 107,176.20	
		Class 2	0	0	\$ -	\$ -	
		Class 3	3	0	\$ 23,893.50	\$ -	
		Total	43	34	\$ 127,723.09	\$ 107,176.20	\$ 234,899.29
24	Dawson	Class 1	88	36	\$ 336,054.57	\$ 215,005.56	
		Class 2	5	6	\$ 130,593.37	\$ -	
		Class 3	4	0	\$ 37,593.90	\$ 47,507.42	
		Total	97	42	\$ 504,241.84	\$ 262,512.98	\$ 766,754.82
25	Deuel	Class 1	2	2	\$ 52,061.56	\$ 8,120.88	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	2	2	\$ 52,061.56	\$ 8,120.88	\$ 60,182.44
26	Dixon	Class 1	64	34	\$ 219,610.02	\$ 105,507.84	
		Class 2	3	10	\$ 27,466.32	\$ 119,409.04	
		Class 3	0	0	\$ -	\$ -	
		Total	67	44	\$ 247,076.34	\$ 224,916.88	\$ 471,993.22
27	Dodge	Class 1	212	53	\$ 544,603.68	\$ 551,461.75	
		Class 2	20	2	\$ 199,111.70	\$ 232,275.30	
		Class 3	3	0	\$ 105,796.10	\$ 31,426.07	
		Total	235	55	\$ 849,511.48	\$ 815,163.12	\$ 1,664,674.60
28	Douglas	Class 1	1629	772	\$ 7,740,975.55	\$ 3,383,454.93	
		Class 2	136	158	\$ 2,957,530.62	\$ 2,382,642.82	
		Class 3	126	23	\$ 3,941,221.44	\$ 2,059,055.26	
		Total	1891	953	\$ 14,639,727.61	\$ 7,825,153.01	\$ 22,464,880.62
29	Dundy	Class 1	24	6	\$ 43,590.51	\$ 3,226.75	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	24	6	\$ 43,590.51	\$ 3,226.75	\$ 46,817.26
30	Fillmore	Class 1	61	17	\$ 308,293.30	\$ 64,132.94	
		Class 2	15	6	\$ 100,095.21	\$ 21,288.90	
		Class 3	4	1	\$ 4,623.00	\$ 200,006.90	
		Total	80	24	\$ 413,011.51	\$ 285,428.74	\$ 698,440.25
31	Franklin	Class 1	36	6	\$ 139,891.06	\$ 12,987.70	
		Class 2	6	0	\$ 110,574.31	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	42	6	\$ 250,465.37	\$ 12,987.70	\$ 263,453.07
32	Frontier	Class1	64	22	\$ 165,946.13	\$ 27,882.49	
		Class 2	0	0	\$ 2,941.25	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	64	22	\$ 168,887.38	\$ 27,882.49	\$ 196,769.87
33	Furnas	Class1	35	24	\$ 103,025.29	\$ 35,412.94	
		Class 2	3	1	\$ 260,759.33	\$ 260,748.07	
		Class 3	0	0	\$ -	\$ -	
		Total	38	25	\$ 363,784.62	\$ 296,161.01	\$ 659,945.63
34	Gage	Class1	164	64	\$ 780,689.07	\$ 377,459.18	
		Class 2	8	6	\$ 417,331.08	\$ 120,886.10	
		Class 3	6	0	\$ 95,797.68	\$ -	
		Total	178	70	\$ 1,293,817.83	\$ 498,345.28	\$ 1,792,163.11
35	Garden	Class1	10	2	\$ 41,459.02	\$ 5,847.10	
		Class 2	0	5	\$ -	\$ 60,381.15	
		Class 3	0	0	\$ -	\$ -	
		Total	10	7	\$ 41,459.02	\$ 66,228.25	\$ 107,687.27

			A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Tax Paid to County	D. Total Nonresident Beneficiary Inheritance Tax Paid to County	E. Total Inheritance Tax Paid to This County
Cnty#	County						
36	Garfield	Class1	27	9	\$ 109,751.19	\$ 153,905.47	
		Class 2	4	8	\$ 81,189.63	\$ 90,021.54	
		Class 3	4	3	\$ 5,309.93	\$ -	
		Total	35	20	\$ 196,250.75	\$ 243,927.01	\$ 440,177.76
37	Gosper	Class1	26	16	\$ 185,761.05	\$ 69,977.20	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	26	16	\$ 185,761.05	\$ 69,977.20	\$ 255,738.25
38	Grant	Class1	6	1	\$ 11,062.50	\$ 693.53	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	6	1	\$ 11,062.50	\$ 693.53	\$ 11,756.03
39	Greeley	Class1	42	9	\$ 281,037.28	\$ 22,860.26	
		Class 2	1	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	43	9	\$ 281,037.28	\$ 22,860.26	\$ 303,897.54
40	Hall	Class1	255	84	\$ 1,175,628.73	\$ 279,923.55	
		Class 2	8	1	\$ 199,472.86	\$ -	
		Class 3	8	4	\$ 9,503.51	\$ -	
		Total	271	89	\$ 1,384,605.10	\$ 279,923.55	\$ 1,664,528.65
41	Hamilton	Class1	68	27	\$ 1,229,120.56	\$ 230,373.67	
		Class 2	0	0	\$ -	\$ -	
		Class 3	1	0	\$ 95,814.92	\$ -	
		Total	69	27	\$ 1,324,935.48	\$ 230,373.67	\$ 1,555,309.15
42	Harlan	Class1	50	12	\$ 139,816.40	\$ 48,960.65	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	50	12	\$ 139,816.40	\$ 48,960.65	\$ 188,777.05
43	Hayes	Class1	19	10	\$ 77,158.95	\$ 27,809.47	
		Class 2	3	1	\$ 6,990.91	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	22	11	\$ 84,149.86	\$ 27,809.47	\$ 111,959.33
44	Hitchcock	Class1	15	11	\$ 61,994.50	\$ 86,600.04	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	15	11	\$ 61,994.50	\$ 86,600.04	\$ 148,594.54
45	Holt	Class1	175	48	\$ 740,540.83	\$ 136,692.32	
		Class 2	1	0	\$ -	\$ -	
		Class 3	1	1	\$ 21,240.62	\$ 21,240.62	
		Total	177	49	\$ 761,781.45	\$ 157,932.94	\$ 919,714.39
46	Hooker	Class1	2	1	\$ 15,064.11	\$ 1,748.51	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	2	1	\$ 15,064.11	\$ 1,748.51	\$ 16,812.62
47	Howard	Class1	113	22	\$ 374,133.74	\$ 38,734.82	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	113	22	\$ 374,133.74	\$ 38,734.82	\$ 412,868.56
48	Jefferson	Class1	86	23	\$ 546,851.86	\$ 141,718.95	
		Class 2	0	0	\$ -	\$ -	
		Class 3	5	0	\$ 12,921.97	\$ 163,504.00	
		Total	91	23	\$ 559,773.83	\$ 305,222.95	\$ 864,996.78

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Cnty#	County						
49	Johnson	Class1	35	23	\$ 184,147.21	\$ 38,146.56	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	35	23	\$ 184,147.21	\$ 38,146.56	\$ 222,293.77
50	Kearney	Class1	58	18	\$ 350,972.28	\$ 99,182.48	
		Class 2	6	1	\$ 84,043.18	\$ 10,151.48	
		Class 3	2	0	\$ -	\$ -	
		Total	66	19	\$ 435,015.46	\$ 109,333.96	\$ 544,349.42
51	Keith	Class1	53	25	\$ 126,258.40	\$ 139,337.64	
		Class 2	2	0	\$ 27,801.02	\$ -	
		Class 3	2	0	\$ 10,444.72	\$ -	
		Total	57	25	\$ 164,504.14	\$ 139,337.64	\$ 303,841.78
52	Keya Paha	Class1	9	1	\$ 72,982.57	\$ 700.98	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	9	1	\$ 72,982.57	\$ 700.98	\$ 73,683.55
53	Kimball	Class1	29	40	\$ 102,790.91	\$ 51,572.79	
		Class 2	0	3	\$ -	\$ 19,428.65	
		Class 3	7	28	\$ 23,510.29	\$ -	
		Total	36	71	\$ 126,301.20	\$ 71,001.44	\$ 197,302.64
54	Knox	Class1	123	42	\$ 770,520.71	\$ 71,260.63	
		Class 2	19	15	\$ 438,799.95	\$ 105,505.37	
		Class 3	5	0	\$ 391,681.21	\$ -	
		Total	147	57	\$ 1,601,001.87	\$ 176,766.00	\$ 1,777,767.87
55	Lancaster	Class1	915	372	\$ 4,399,907.76	\$ 1,887,456.88	
		Class 2	91	90	\$ 1,735,392.42	\$ 1,573,480.42	
		Class 3	47	7	\$ 1,069,514.13	\$ 19,403.64	
		Total	1053	469	\$ 7,204,814.31	\$ 3,480,340.94	\$ 10,685,155.25
56	Lincoln	Class1	200	83	\$ 639,166.57	\$ 179,615.17	
		Class 2	19	14	\$ 117,444.04	\$ 25,341.25	
		Class 3	7	0	\$ 166,879.32	\$ -	
		Total	226	97	\$ 923,489.93	\$ 204,956.42	\$ 1,128,446.35
57	Logan	Class1	14	11	\$ 72,091.34	\$ 103,732.01	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	14	11	\$ 72,091.34	\$ 103,732.01	\$ 175,823.35
58	Loup	Class1	7	9	\$ 35,132.00	\$ 65,918.95	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	7	9	\$ 35,132.00	\$ 65,918.95	\$ 101,050.95
59	Madison	Class1	235	85	\$ 742,515.76	\$ 220,509.33	
		Class 2	6	4	\$ 224,511.38	\$ 217,306.39	
		Class 3	4	0	\$ 63,806.81	\$ -	
		Total	245	89	\$ 1,030,833.95	\$ 437,815.72	\$ 1,468,649.67
60	McPherson	Class1	0	0	\$ -	\$ -	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	0	0	\$ -	\$ -	\$ -
61	Merrick	Class1	64	25	\$ 466,087.43	\$ 181,000.28	
		Class 2	0	4	\$ -	\$ 3,695.18	
		Class 3	0	0	\$ -	\$ -	
		Total	64	29	\$ 466,087.43	\$ 184,695.46	\$ 650,782.89

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Cnty#	County						
62	Morrill	Class 1	40	9	\$ 245,807.86	\$ 13,697.44	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	40	9	\$ 245,807.86	\$ 13,697.44	\$ 259,505.30
63	Nance ¹	Class 1	36	2	\$ 70,255.71	\$ 684.10	
		Class 2	9	14	\$ (24,718.51)	\$ (53,533.34)	
		Class 3	0	0	\$ -	\$ -	
		Total	45	16	\$ 45,537.20	\$ (52,849.24)	\$ (7,312.04)
64	Nemaha	Class 1	45	36	\$ 323,254.41	\$ 194,930.13	
		Class 2	0	0	\$ -	\$ -	
		Class 3	1	0	\$ 71,250.00	\$ -	
		Total	46	36	\$ 394,504.41	\$ 194,930.13	\$ 589,434.54
65	Nuckolls	Class 1	24	18	\$ 199,909.61	\$ 95,621.92	
		Class 2	4	3	\$ 276,608.69	\$ 221,881.62	
		Class 3	0	0	\$ -	\$ -	
		Total	28	21	\$ 476,518.30	\$ 317,503.54	\$ 794,021.84
66	Otoe	Class 1	98	48	\$ 380,337.07	\$ 248,803.14	
		Class 2	7	3	\$ 20,591.78	\$ 27,832.84	
		Class 3	4	0	\$ 229,926.83	\$ 302.76	
		Total	109	51	\$ 630,855.68	\$ 276,938.74	\$ 907,794.42
67	Pawnee	Class 1	55	14	\$ 312,237.81	\$ 41,689.12	
		Class 2	4	7	\$ 124,864.00	\$ 35,712.40	
		Class 3	0	0	\$ -	\$ -	
		Total	59	21	\$ 437,101.81	\$ 77,401.52	\$ 514,503.33
68	Perkins	Class 1	26	16	\$ 156,200.84	\$ 33,516.24	
		Class 2	0	0	\$ -	\$ -	
		Class 3	1	0	\$ 151,342.22	\$ -	
		Total	27	16	\$ 307,543.06	\$ 33,516.24	\$ 341,059.30
69	Phelps	Class 1	101	44	\$ 533,283.62	\$ 277,411.24	
		Class 2	0	0	\$ -	\$ -	
		Class 3	5	0	\$ 10,565.00	\$ -	
		Total	106	44	\$ 543,848.62	\$ 277,411.24	\$ 821,259.86
70	Pierce	Class 1	89	34	\$ 386,857.67	\$ 253,863.44	
		Class 2	3	1	\$ 22,684.62	\$ 5,765.08	
		Class 3	2	0	\$ 42,370.56	\$ -	
		Total	94	35	\$ 451,912.85	\$ 259,628.52	\$ 711,541.37
71	Platte	Class 1	221	82	\$ 1,023,182.21	\$ 340,543.53	
		Class 2	23	4	\$ 96,067.62	\$ 40,405.66	
		Class 3	11	0	\$ 147,308.32	\$ -	
		Total	255	86	\$ 1,266,558.15	\$ 380,949.19	\$ 1,647,507.34
72	Polk	Class 1	83	19	\$ 463,418.10	\$ 95,076.00	
		Class 2	12	14	\$ 19,882.50	\$ 5,421.86	
		Class 3	0	0	\$ -	\$ -	
		Total	95	33	\$ 483,300.60	\$ 100,497.86	\$ 583,798.46
73	Red Willow	Class 1	76	24	\$ 643,188.00	\$ 60,759.84	
		Class 2	1	0	\$ 3,382.53	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	77	24	\$ 646,570.53	\$ 60,759.84	\$ 707,330.37
74	Richardson	Class 1	61	23	\$ 165,338.50	\$ 58,885.89	
		Class 2	6	3	\$ 112,037.26	\$ 47,764.11	
		Class 3	5	0	\$ 130,721.33	\$ -	
		Total	72	26	\$ 408,097.09	\$ 106,650.00	\$ 514,747.09

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Cnty#	County						
75	Rock	Class1	23	6	\$ 83,604.33	\$ 17,774.86	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	23	6	\$ 83,604.33	\$ 17,774.86	\$ 101,379.19
76	Saline	Class1	106	13	\$ 923,309.78	\$ 44,928.73	
		Class 2	26	8	\$ 634,972.55	\$ 144,289.37	
		Class 3	9	4	\$ 136,472.07	\$ 56,443.93	
		Total	141	25	\$ 1,694,754.40	\$ 245,662.03	\$ 1,940,416.43
77	Sarpy	Class1	481	180	\$ 1,491,134.01	\$ 720,033.03	
		Class 2	77	22	\$ 4,647,612.54	\$ 49,408.41	
		Class 3	26	11	\$ 347,848.39	\$ 26,036.74	
		Total	584	213	\$ 6,486,594.94	\$ 795,478.18	\$ 7,282,073.12
78	Saunders	Class1	224	60	\$ 856,998.55	\$ 139,934.18	
		Class 2	2	7	\$ 41,024.03	\$ 167,372.36	
		Class 3	9	3	\$ 50,771.19	\$ 3,969.71	
		Total	235	70	\$ 948,793.77	\$ 311,276.25	\$ 1,260,070.02
79	Scotts Bluff	Class1	92	66	\$ 331,060.29	\$ 136,422.92	
		Class 2	5	3	\$ 331,027.66	\$ 24,118.98	
		Class 3	2	0	\$ 34,290.56	\$ -	
		Total	99	69	\$ 696,378.51	\$ 160,541.90	\$ 856,920.41
80	Seward	Class1	109	55	\$ 432,398.25	\$ 251,785.84	
		Class 2	5	9	\$ 67,790.26	\$ 57,428.12	
		Class 3	2	0	\$ 295,536.26	\$ -	
		Total	116	64	\$ 795,724.77	\$ 309,213.96	\$ 1,104,938.73
81	Sheridan	Class1	32	16	\$ 144,736.90	\$ 58,977.72	
		Class 2	2	0	\$ 117,901.96	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	34	16	\$ 262,638.86	\$ 58,977.72	\$ 321,616.58
82	Sherman	Class1	42	1	\$ 174,426.25	\$ 3,342.90	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	42	1	\$ 174,426.25	\$ 3,342.90	\$ 177,769.15
83	Sioux	Class1	7	8	\$ 22,050.58	\$ 50,640.94	
		Class 2	0	0	\$ -	\$ -	
		Class 3	1	0	\$ 19,077.33	\$ -	
		Total	8	8	\$ 41,127.91	\$ 50,640.94	\$ 91,768.85
84	Stanton	Class1	67	14	\$ 247,678.09	\$ 92,531.40	
		Class 2	0	2	\$ -	\$ 15,127.96	
		Class 3	0	0	\$ -	\$ -	
		Total	67	16	\$ 247,678.09	\$ 107,659.36	\$ 355,337.45
85	Thayer	Class1	62	26	\$ 680,156.71	\$ 62,080.52	
		Class 2	20	42	\$ 1,433,619.26	\$ 65,227.16	
		Class 3	0	0	\$ -	\$ -	
		Total	82	68	\$ 2,113,775.97	\$ 127,307.68	\$ 2,241,083.65
86	Thomas	Class1	4	0	\$ 8,359.63	\$ -	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	4	0	\$ 8,359.63	\$ -	\$ 8,359.63
87	Thurston	Class1	17	12	\$ 71,841.45	\$ 16,499.53	
		Class 2	7	1	\$ 47,694.83	\$ 66,697.07	
		Class 3	0	0	\$ -	\$ -	
		Total	24	13	\$ 119,536.28	\$ 83,196.60	\$ 202,732.88

			A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Tax Paid to County	D. Total Nonresident Beneficiary Inheritance Tax Paid to County	E. Total Inheritance Tax Paid to This County
Cnty#	County						
88	Valley	Class 1	63	17	\$ 254,933.64	\$ 40,924.23	
		Class 2	0	8	\$ 62,405.60	\$ 20,394.67	
		Class 3	0	0	\$ -	\$ -	
		Total	63	25	\$ 317,339.24	\$ 61,318.90	\$ 378,658.14
89	Washington	Class 1	119	43	\$ 498,681.24	\$ 198,007.99	
		Class 2	5	3	\$ 166,590.95	\$ 265,963.67	
		Class 3	7	0	\$ 69,995.21	\$ -	
		Total	131	46	\$ 735,267.40	\$ 463,971.66	\$ 1,199,239.06
90	Wayne	Class 1	59	26	\$ 879,683.39	\$ 132,648.63	
		Class 2	2	1	\$ 240,796.28	\$ 120,398.14	
		Class 3	1	0	\$ 404,346.11	\$ -	
		Total	62	27	\$ 1,524,825.78	\$ 253,046.77	\$ 1,777,872.55
91	Webster	Class 1	17	20	\$ 77,329.00	\$ 83,479.43	
		Class 2	2	1	\$ -	\$ 114,818.40	
		Class 3	0	3	\$ -	\$ 9,748.26	
		Total	19	24	\$ 77,329.00	\$ 208,046.09	\$ 285,375.09
92	Wheeler	Class 1	18	15	\$ 68,201.24	\$ 10,044.99	
		Class 2	0	0	\$ -	\$ -	
		Class 3	0	0	\$ -	\$ -	
		Total	18	15	\$ 68,201.24	\$ 10,044.99	\$ 78,246.23
93	York	Class 1	117	60	\$ 499,683.86	\$ 272,160.12	
		Class 2	1	0	\$ 21,776.30	\$ -	
		Class 3	0	1	\$ -	\$ 11,434.24	
		Total	118	61	\$ 521,460.16	\$ 283,594.36	\$ 805,054.52

¹A negative number reflects more inheritance tax refunds being issued than inheritance tax collected by a county.

2026 Statewide Totals County Inheritance Taxes Paid

	A: Total Number of NE Resident Beneficiaries	B: Total Number of Nonresident Beneficiaries	C: Total Resident Beneficiary Inheritance Tax Paid to All Counties	D. Total Nonresident Beneficiary Inheritance Tax Paid to All Counties	E. Total Inheritance Tax Paid to All Counties
Class 1 Total	9,280	3,707	\$ 45,020,778.53	\$ 16,439,044.24	
Class 2 Total	735	596	\$ 19,512,114.62	\$ 7,981,265.61	
Class 3 Total	375	107	\$ 9,698,272.09	\$ 2,881,710.03	
All Beneficiaries Total	10,390	4,410	\$ 74,231,165.24	\$ 27,302,019.88	\$ 101,533,185.12