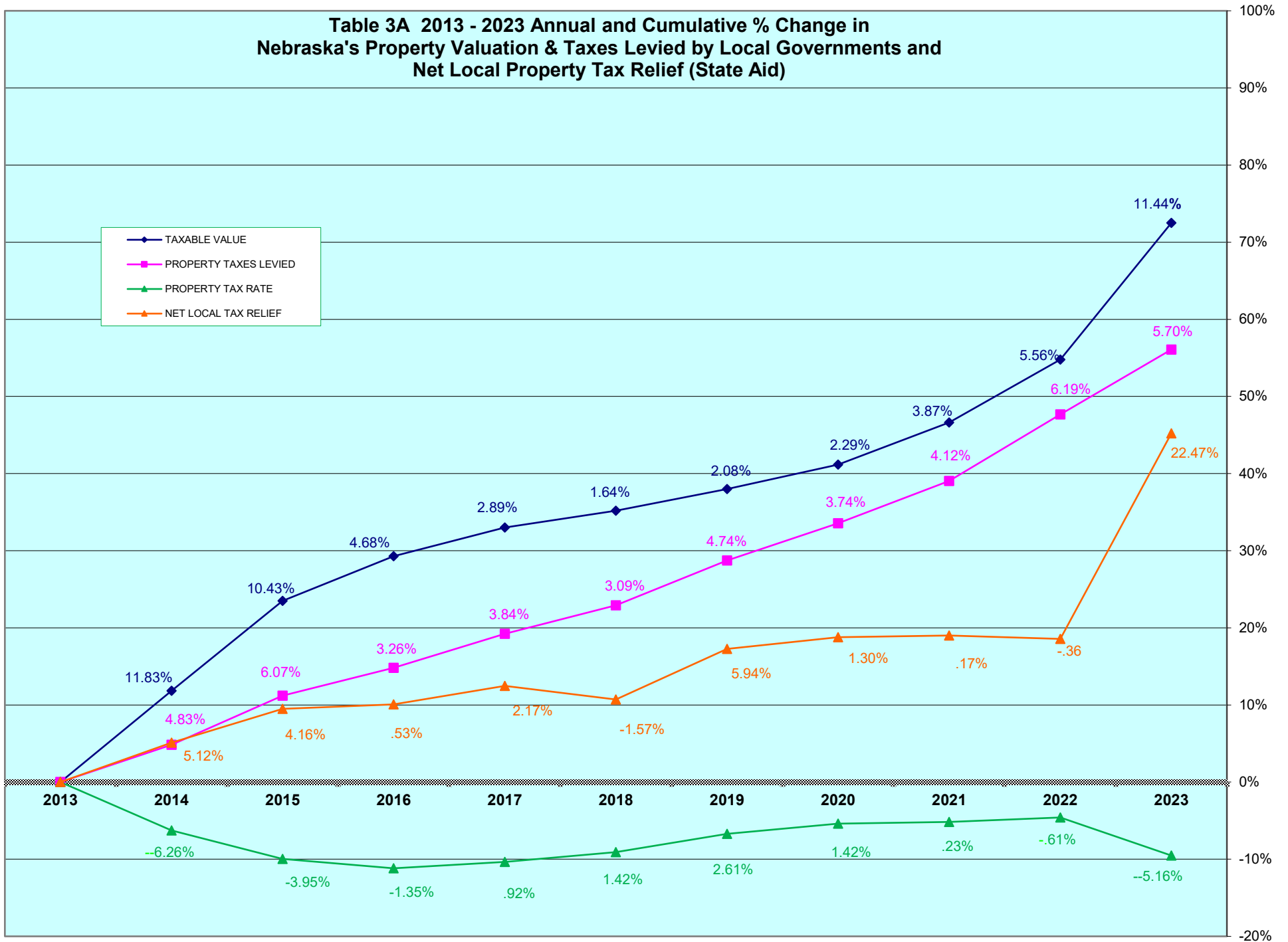


**Table 3A 2013 - 2023 Annual and Cumulative % Change in  
Nebraska's Property Valuation & Taxes Levied by Local Governments and  
Net Local Property Tax Relief (State Aid)**



**Table 3B Data for Graph; Annual & Cumulative % Change 2013-2023  
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 <sup>(1) &amp; (2)</sup>	Annual % chg	Cumulative % chg
2013	184,353,161,915			3,400,720,239			1.8447%			1,260,229,265		
2014	206,170,399,495	11.83%	11.83%	3,565,078,704	4.83%	4.83%	1.7292%	-6.26%	-6.26%	1,324,717,903	5.12%	5.12%
2015	227,668,925,779	10.43%	23.50%	3,781,433,467	6.07%	11.20%	1.6609%	-3.95%	-9.96%	1,379,768,015	4.16%	9.49%
2016	238,324,364,379	4.68%	29.28%	3,904,884,977	3.26%	14.83%	1.6385%	-1.35%	-11.18%	1,387,139,187	0.53%	10.07%
2017	245,203,340,134	2.89%	33.01%	4,054,737,530	3.84%	19.23%	1.6536%	0.92%	-10.36%	1,417,247,403	2.17%	12.46%
2018	249,234,881,561	1.64%	35.19%	4,179,992,372	3.09%	22.91%	1.6771%	1.42%	-9.09%	1,395,031,773	-1.57%	10.70%
2019	254,420,007,333	2.08%	38.01%	4,378,148,328	4.74%	28.74%	1.7208%	2.61%	-6.72%	1,477,844,456	5.94%	17.27%
2020	260,240,097,486	2.29%	41.16%	4,541,712,238	3.74%	33.55%	1.7452%	1.42%	-5.39%	1,497,092,937	1.30%	18.80%
2021	270,323,853,894	3.87%	46.63%	4,728,843,465	4.12%	39.05%	1.7493%	0.23%	-5.17%	1,499,704,781	0.17%	19.00%
2022	285,347,316,925	5.56%	54.78%	5,021,777,070	6.19%	47.67%	1.7599%	0.61%	-4.60%	1,494,314,331	-0.36%	18.57%
<b>2023</b>	<b>318,001,996,556</b>	<b>11.44%</b>	72.50%	<b>5,307,865,388</b>	<b>5.70%</b>	56.08%	<b>1.6691%</b>	<b>-5.16%</b>	-9.52%	<b>1,830,035,668</b>	<b>22.47%</b>	45.21%

(1) Net Local Tax Relief is state aid excluding homestead exemption & 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., 2022 = FY 2022-2023, per DAS Budget Division February 2023. Value, Taxes, and Tax Rates from Certificates of Taxes Levied Reports (CTL), filed with Property Assessment Division.

**Table 3C 2013 to 2023 State Aid History, By Categories**

	FY2013-14 Actual	FY2014-15 Actual	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 Appropriation
Aid to Municipalities	0	0	0	0	0	0	0	0	0	0	0
Local Transit Assistance											
Total Municipalities	0	0	0	0	0	0	0	0	0	0	0
Aid to Counties	0	0									
County Tax Relief Program	0	0									
Jail Reimbursement Assistance	0	0									
Local Prosecution Aid											
County Juvenile Services Aid	2,269,438	4,341,880	5,829,848	5,834,471	5,459,485	5,388,201	5,643,380	5,495,499	5,130,105	5,218,200	5,798,000
County Justice Reinvestment Grants						443,701	0	413,724	184,894	97,440	492,919
Juvenile Planning Grants											
Indigent Defense											
Total Counties	2,269,438	4,341,880	5,829,848	5,834,471	5,459,485	5,831,902	5,643,380	5,909,223	5,314,999	5,315,640	6,290,919
Teacher Salary Aid											
State Aid to Schools (TEEOSA)	906,581,331	931,790,088	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	1,180,025,965
Option Enrollment Transportation											
Special Education	201,799,659	212,062,832	219,112,160	222,063,117	224,445,005	226,526,585	229,229,021	230,486,281	230,324,358	234,840,745	235,724,424
Special Education paid from Educaiton Future Fund											199,041,052
School Lunch	392,032	392,031	392,031	376,351	392,032	376,351	392,032	392,032	392,032	392,032	392,032
School Breakfast Reimbursement	517,470	505,323	540,557	538,600	609,524	617,898	617,898	616,893	1,005	1,144,820	617,898
Summer Food Service	140,000	102,896	43,854	32,681	32,681	126,400	90,000	90,000	90,000	90,000	90,000
Master Teacher Program Aid	0	0	344,975	0	0	0	0	0	0	0	0
Early Childhood Programs	4,118,572	8,823,588	5,578,831	8,419,357	7,205,890	8,436,823	8,788,357	8,594,301	10,884,259	11,961,998	11,288,357
Vocational & Adult Education	127,600	213,829	214,664	197,129	193,543	206,077	214,664	261,994	229,169	230,670	214,664
Tuition Reimbursmnt (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	400,000
Learning Community Aid	725,000	725,000	500,000	500,000	500,000	470,000	470,000	470,000	470,000	470,000	470,000
ESU Core Services/Technology	13,761,396	14,051,761	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
School Revenue Loss Mitigation											
Gifted Education/High Ability Learners	2,230,065	2,285,816	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
Hardship Fund											
Wards of the Court	14,295,518	12,484,031	16,234,453	12,935,385	19,320,912	15,991,381	16,674,915	12,102,134	11,505,809	10,613,293	12,000,000
Teacher World Aid											
Economic Education Aid											
School Employees Retirement	21,886,230	41,898,477	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
Foundation Aid paid from Educaiton Future Fund											112,353,248
Total Education	1,166,574,873	1,225,335,672	1,275,046,605	1,284,509,540	1,313,470,235	1,290,623,997	1,371,653,685	1,387,625,375	1,387,744,693	1,379,194,361	1,711,805,577
Community Colleges	91,384,953	95,040,351	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
Dual Enrollment State Support									2,015,583	3,062,234	3,062,234
LB 881 Comm. College Aid											
Total Community Colleges	91,384,953	95,040,351	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
Natural Resources Districts	0	0	0	0	0	0	0	0	0	0	0
Homestead Exemption	64,730,230	67,257,394	71,448,249	74,818,923	81,288,400	85,411,284	88,700,316	102,937,152	112,052,688	119,230,317	128,000,000
LB 881/367 Property Tax Credit	114,429,015	139,463,600	202,338,646	202,153,728	222,364,662	222,415,960	273,856,155	272,955,049	298,703,645	313,004,238	375,500,000
Personal Property Tax Credit				13,319,778	14,132,163	13,970,542	14,037,182	0	0	0	0
Statewide Total	1,439,388,510	1,531,438,897	1,653,554,910	1,677,431,616	1,735,032,628	1,716,829,559	1,854,438,109	1,872,985,138	1,910,461,114	1,926,548,886	2,333,535,668
Net Local Relief excluding Homestead & PTX Credit	\$1,260,229,265	\$1,324,717,903	\$1,379,768,015	\$1,387,139,187	\$1,417,247,403	\$1,395,031,773	\$1,477,844,456	\$1,497,092,937	\$1,499,704,781	\$1,494,314,331	\$1,830,035,668

Source: NE DAS, Budget Division

**Table 3D 2013 to 2023 Relationships between Property Taxes and Local Tax Relief (State Aid)**

Relationship between Taxes Levied, plus MV Tax <sup>(1)</sup> and Net Local Tax Relief <sup>(2) &amp; (4)</sup>													
Year	Taxes Levied w/o MV <sup>(1)</sup>	MV Tax & fee <sup>(1)</sup>	Total Taxes Levied PLUS MV	Annual % chg	Cumltv. % chg	Net Local Tax Relief <sup>(2)</sup>	Annual % chg	Cumltv. % chg	Taxes Levied + MV Plus NET Local Relief	Annual % chg	Cumltv. % chg	Split between PropTax + MV	NET Local Relief
2013	3,400,720,239	240,581,107	3,641,301,346			1,260,229,265			4,901,530,611			74%	26%
2014	3,565,078,704	251,776,420	3,816,855,124	4.82%	4.82%	1,324,717,903	5.12%	5.12%	5,141,573,027	4.90%	4.90%	74%	26%
2015	3,781,433,467	265,046,106	4,046,479,573	6.02%	11.13%	1,379,768,015	4.16%	9.49%	5,426,247,588	5.54%	10.71%	75%	25%
2016	3,904,884,977	277,084,448	4,181,969,425	3.35%	14.85%	1,387,139,187	0.53%	10.07%	5,569,108,612	2.63%	13.62%	75%	25%
2017	4,054,737,530	291,839,945	4,346,577,475	3.94%	19.37%	1,417,247,403	2.17%	12.46%	5,763,824,878	3.50%	17.59%	75%	25%
2018	4,179,992,372	302,348,840	4,482,341,212	3.12%	23.10%	1,395,031,773	-1.57%	10.70%	5,877,372,985	1.97%	19.91%	76%	24%
2019	4,378,148,328	316,389,922	4,694,538,250	4.73%	28.92%	1,477,844,456	5.94%	17.27%	6,172,382,705	5.02%	25.93%	76%	24%
2020	4,541,712,238	321,093,434	4,862,805,672	3.58%	33.55%	1,497,092,937	1.30%	18.80%	6,359,898,609	3.04%	29.75%	76%	24%
2021	4,728,843,465	324,099,210	5,052,942,675	3.91%	38.77%	1,499,704,781	0.17%	19.00%	6,552,647,455	3.03%	33.69%	77%	23%
2022	5,021,777,070	325,385,913	5,347,162,983	5.82%	46.85%	1,494,314,331	-0.36%	18.57%	6,841,477,314	4.41%	39.58%	78%	22%
2023	5,307,865,388	352,772,206	5,660,637,594	5.86%	55.46%	1,830,035,668	22.47%	45.21%	7,490,673,262	9.49%	52.82%	76%	24%

Relationship between Property Taxes, excluding MV <sup>(1)</sup> and Net Local Tax Relief <sup>(2) &amp; (4)</sup>												
Tax Relief Hmstd & Tax Credit <sup>(2)</sup>	Year	Taxes Levied w/o MV <sup>(1)</sup>	Annual % chg	Cumltv. % chg	NET Local Tax Relief <sup>(2)</sup>	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
179,159,245	2013	3,400,720,239			1,260,229,265			4,660,949,504			73%	27%
206,720,994	2014	3,565,078,704	4.83%	4.83%	1,324,717,903	5.12%	5.12%	4,889,796,607	4.91%	4.91%	73%	27%
273,786,895	2015	3,781,433,467	6.07%	11.20%	1,379,768,015	4.16%	9.49%	5,161,201,482	5.55%	10.73%	73%	27%
290,292,429	2016	3,904,884,977	3.26%	14.83%	1,387,139,187	0.53%	10.07%	5,292,024,164	2.53%	13.54%	74%	26%
317,785,225	2017	4,054,737,530	3.84%	19.23%	1,417,247,403	2.17%	12.46%	5,471,984,933	3.40%	17.40%	74%	26%
322,027,214	2018	4,179,992,372	3.09%	22.91%	1,395,031,773	-1.57%	10.70%	5,575,024,145	1.88%	19.61%	75%	25%
376,593,653	2019	4,378,148,328	4.74%	28.74%	1,477,844,456	5.94%	17.27%	5,855,992,784	5.04%	25.64%	75%	25%
375,892,201	2020	4,541,712,238	3.74%	33.55%	1,497,092,937	1.30%	18.80%	6,038,805,175	3.12%	29.56%	75%	25%
410,756,333	2021	4,728,843,465	4.12%	39.05%	1,499,704,781	0.17%	19.00%	6,228,548,246	3.14%	33.63%	76%	24%
432,234,555	2022	5,021,777,070	6.19%	47.67%	1,494,314,331	-0.36%	18.57%	6,516,091,401	4.62%	39.80%	77%	23%
503,500,000	2023	5,307,865,388	5.70%	56.08%	1,830,035,668	22.47%	45.21%	7,137,901,056	9.54%	53.14%	74%	26%

Relationship between School Non-Bond Taxes Levied (plus MV Tax <sup>(1)</sup> ) and Total Local Education Tax Relief <sup>(2), (3) &amp; (4)</sup>													
Year	School Non-bond Tax w/o MV <sup>(1)</sup>	Sch Non-bond MV tax <sup>(1)</sup>	School non-bond PropTax + MV	Annual % chg	Cumltv. % chg	Total Education Tax Relief <sup>(3)</sup>	Annual % chg	Cumltv. % chg	Sch non-bond tax+MV PLUS Educ. Relief	Annual % chg	Cumltv. % chg	Split between SchnonbndTx+MV	Local Educ Relief
2013	1,846,769,945	132,288,958	1,979,058,903			1,166,574,873			3,145,633,776			63%	37%
2014	1,953,814,888	138,509,485	2,092,324,373	5.72%	5.72%	1,225,335,672	5.04%	5.04%	3,317,660,045	5.47%	5.47%	63%	37%
2015	2,076,688,870	146,091,290	2,222,780,160	6.23%	12.32%	1,275,046,605	4.06%	9.30%	3,497,826,765	5.43%	11.20%	64%	36%
2016	2,135,898,059	152,884,291	2,288,782,350	2.97%	15.65%	1,284,509,540	0.74%	10.11%	3,573,291,890	2.16%	13.60%	64%	36%
2017	2,203,697,751	161,404,394	2,365,102,145	3.33%	19.51%	1,313,470,235	2.25%	12.59%	3,678,572,380	2.95%	16.94%	64%	36%
2018	2,263,574,363	167,318,624	2,430,892,987	2.78%	22.83%	1,290,623,997	-1.74%	10.63%	3,721,516,984	1.17%	18.31%	65%	35%
2019	2,352,619,815	175,420,223	2,528,040,038	4.00%	27.74%	1,371,653,685	6.28%	17.58%	3,899,693,723	4.79%	23.97%	65%	35%
2020	2,436,489,195	178,054,680	2,614,543,875	3.42%	32.11%	1,387,625,375	1.16%	18.95%	4,002,169,251	2.63%	27.23%	65%	35%
2021	2,566,095,513	179,510,755	2,745,606,268	5.01%	38.73%	1,387,744,693	0.01%	18.95%	4,133,350,961	3.28%	31.40%	66%	34%
2022	2,686,853,985	180,154,320	2,867,008,305	4.42%	44.87%	1,379,194,361	-0.62%	18.23%	4,246,202,666	2.73%	34.99%	68%	32%
2023	2,771,981,701	195,858,949	2,967,840,649	3.52%	49.96%	1,711,805,577	24.12%	46.74%	4,679,646,226	10.21%	48.77%	63%	37%

(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 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).