

# Nebraska Department of Revenue Property Assessment Division

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

## 2024 Annual Report



Sarah Scott, Property Tax Administrator



March 17, 2025

Clerk of the Legislature:

The 2024 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.

Any comments regarding the format, content, and usefulness of the information provided in this annual report would be appreciated.

For the Tax Commissioner

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
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## Preface

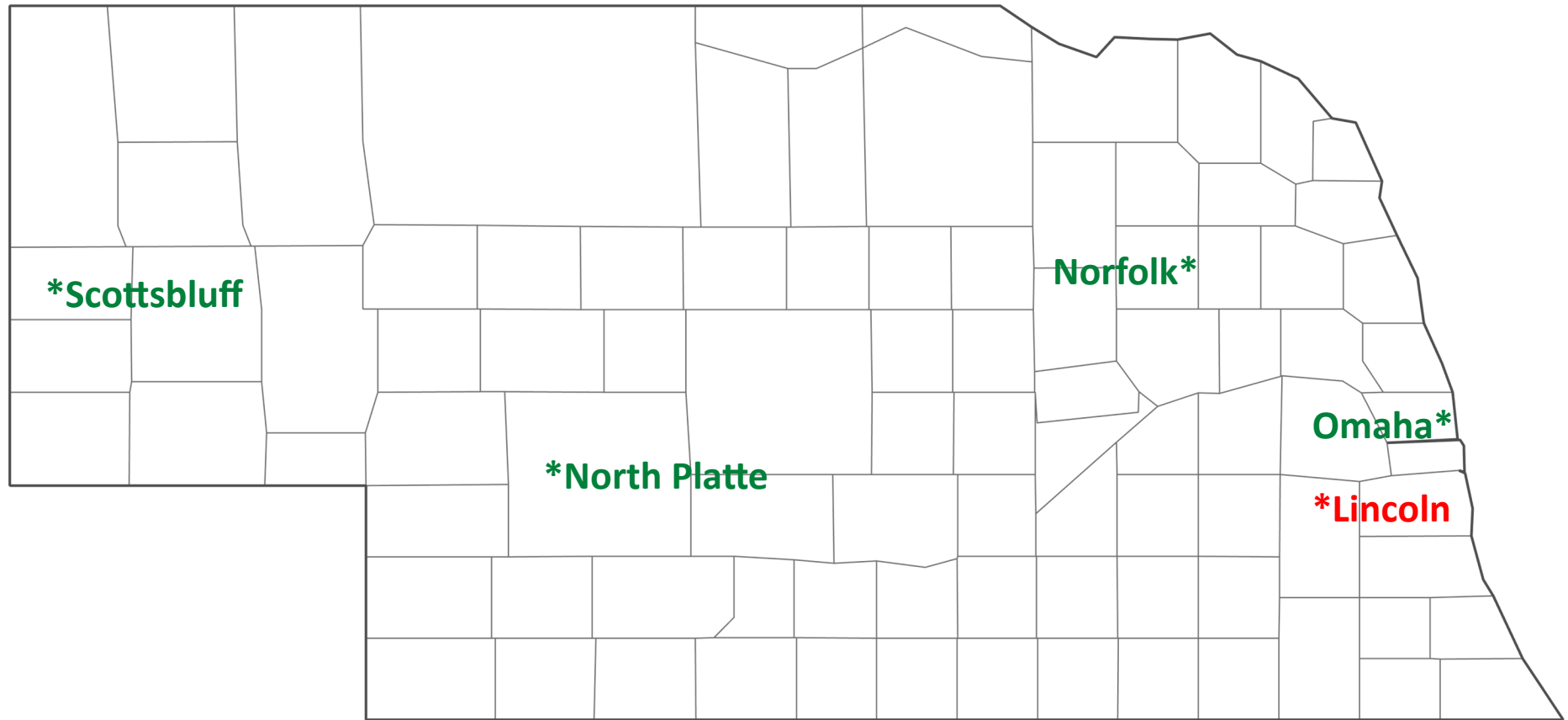
This is the **twenty-fifth** annual report published for the Property Assessment Division (Division), pursuant to [Neb. Rev. Stat. § 77-709](#). The [Property Assessment Division Annual Reports](#) from 1999 to present are available online. For years 1996 to 1998, summary information of property tax 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  
301 Centennial Mall South  
PO Box 98919  
Lincoln, NE 68509-8919

Phone: 402-471-5984  
Fax: 402-471-5993  
[revenue.nebraska.gov/PAD](https://revenue.nebraska.gov/PAD)

**Regional Offices:**

**Norfolk**  
304 N 5<sup>th</sup> 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

**Scottsbluff**  
State Office Building  
505A Broadway, Suite 800  
Scottsbluff, NE 69361-3515

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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, et seq.](#));
- Administering the Documentary Stamp Tax Program ([§ 76-901, et seq.](#));
- 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\(13\)](#));
- Assembling lists of delinquent real property taxes received from all counties and publish on the Division's website ([§ 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](#)), and
- Administering the Nameplate Capacity Tax ([§§ 77-6201 to 77-6204](#)).

## Sections within the Property Assessment Division

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### **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.

### **Policy/Legal**

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 specific statutory duties, including:

- Valuation of state assessed property (railroad companies, public service entities, car companies, and air carriers); See [Neb. Rev. Stat. § 77-1245](#), [§ 77-601](#), [§ 77-682](#), and [§ 77-801](#).
- Distribution of car line company and air carrier taxes; See [Neb. Rev. Stat. § 77-1250](#) and [§ 77-684](#).
- Administration of the homestead exemption and documentary stamp tax programs; See [Neb. Rev. Stat. § 77-3521](#) and [§ 76-903](#).
- Preparation of the Tax Increment Financing Annual Report; See [Neb. Rev. Stat. § 18.2117.01](#).
- Determination of the eligibility for exemption of certain personal property subject to compliance with the Nebraska Advantage Act and the ImagiNE Nebraska Act; See [Neb. Rev. Stat. § 77-4105](#).
- Certification of school adjusted valuation used in state aid calculations; See [Neb. Rev. Stat. § 79-1016](#).
- Collection of various administrative reports filed by counties related to valuation and property tax information.

- Preparation of the Property Assessment Division Annual Report; See [Neb. Rev. Stat. § 77-709](#).
- Administration of the Rent-Restricted Housing Projects Valuation Committee, which assembles and publishes capitalization rate information in an annual report and certifies this information to county assessors. See [Neb. Rev. Stat. § 77-1333](#).
- Prepare and publish list of delinquent real property taxes; See [Neb. Rev. Stat. § 77-1804](#).
- Administration of the Real Property Tax Credit Act; See [Neb. Rev. Stat. § 77-4212](#).
- Administration of the School District Property Tax Relief Credit Act; See [Neb. Rev. Stat. §§77-7301 and 7305](#).
- Administration of the Nameplate Capacity Tax; See [Neb. Rev. Stat. § 77-6203](#).

## Field Operations

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 2024, Nebraska's local governments levied approximately \$5.302 billion in property taxes. In addition, for fiscal year 2024-2025, approximately \$2.645 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 (8<sup>th</sup> 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 8<sup>th</sup> 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 Agricultural 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.

### **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 12<sup>th</sup> 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.

### **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.

## **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](#).

### **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.



## 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.

## **Administration of Property Assessment Division**

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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. 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\(1\)\(d\)\(B\)](#).

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 elderly individuals, certain disabled veterans, and certain disabled individuals and their widowers who own and live in the home for which an exemption application is made. 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 2024, the real property tax credit rate for non-agland was \$119.830 per \$100,000 of taxable value and for agricultural land the tax credit rate was \$143.78 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 prior year eligible school tax levied by the county 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

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### 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**

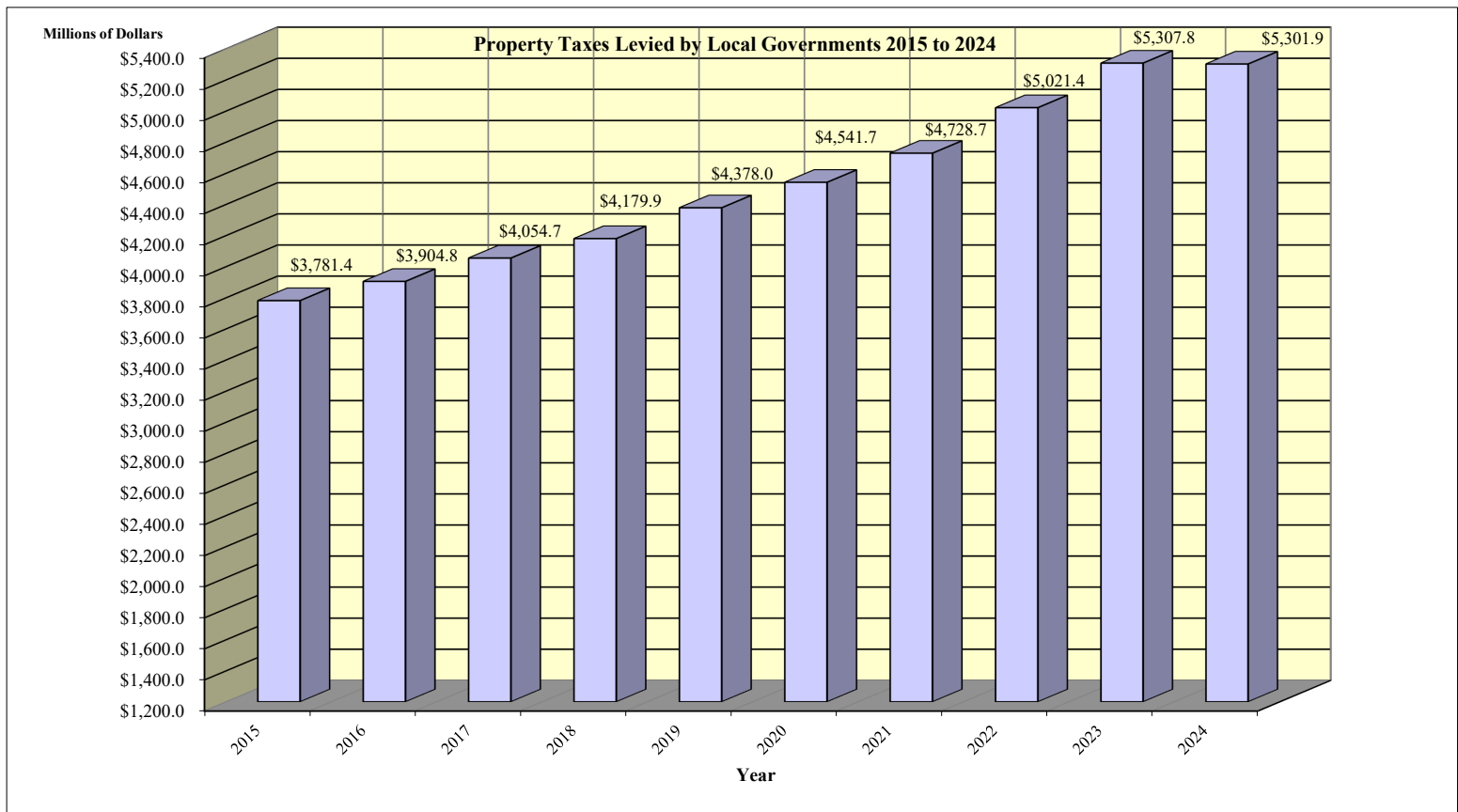
Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate <sup>1</sup>	Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate <sup>1</sup>
1867	20,069,222	100,576	---	---	---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

<sup>1</sup> 1967 to 1980 - Nebraska used mill levies. The mill levies have been adjusted to compare with average state-wide tax rates.  
<sup>2</sup> 1981 - Assessment level changed from 35% of actual value to 100% of actual value (LB 187 passed 1979).  
<sup>3</sup> 1992 - Agricultural & horticultural land assessed at 80% of actual value; 2007 - Agricultural & horticultural land assessed at 75% of actual value.  
<sup>4</sup> 1997 - Value excludes motor vehicles (LB 271 passed 1997).

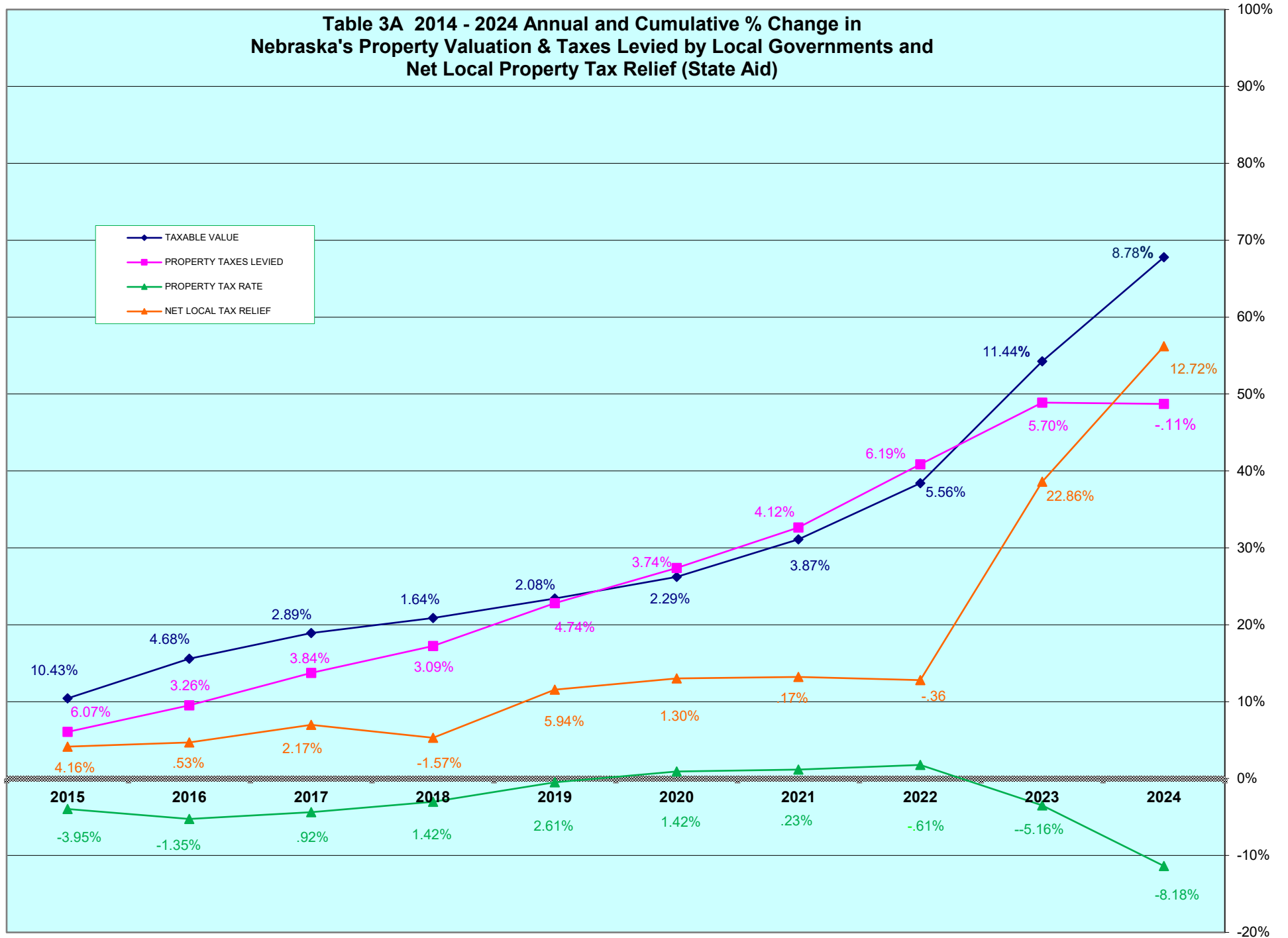
**Table 2 Property Taxes Levied by Local Governments, 2015 to 2024**

Government Subdivision	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Counties	600.8	620.3	644.2	668.5	719.9	748.7	770.7	810.7	864.7	912.5
Cities & Villages	369.2	380.6	398.7	422.7	451.6	482.0	504.5	537.8	587.7	610.6
Townships	16.7	17.0	17.6	17.6	19.2	19.7	20.1	20.5	21.4	22.3
Rural Fire Districts	50.3	52.2	53.5	51.9	53.0	55.1	57.6	61.5	70.5	75.8
Natural Resource Districts	76.6	78.3	78.5	75.7	79.0	78.4	80.1	84.5	88.9	93.8
Miscellaneous Districts	149.3	156.4	164.7	169.3	174.1	175.8	187.3	214.3	247.9	283.7
Educational Service Units	33.8	35.2	36.0	36.7	37.9	38.9	40.6	42.8	47.4	50.9
Community Colleges	204.5	211.3	224.8	230.9	236.4	241.5	250.5	263.9	289.0	69.4
School Districts	2,280.2	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
<b>Total Taxes</b>	<b>\$ 3,781.4</b>	<b>\$ 3,904.8</b>	<b>\$ 4,054.7</b>	<b>\$ 4,179.9</b>	<b>\$ 4,378.0</b>	<b>\$ 4,541.7</b>	<b>\$ 4,728.7</b>	<b>\$ 5,021.4</b>	<b>\$ 5,307.8</b>	<b>\$ 5,301.9</b>

<sup>1</sup> Amounts in millions of dollars.



**Table 3A 2014 - 2024 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 2014-2024  
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
2014	206,170,399,495			3,565,078,704			1.7292%			1,324,717,903		
2015	227,668,925,779	10.43%	10.43%	3,781,433,467	6.07%	6.07%	1.6609%	-3.95%	-3.95%	1,379,768,015	4.16%	4.16%
2016	238,324,364,379	4.68%	15.60%	3,904,884,977	3.26%	9.53%	1.6385%	-1.35%	-5.25%	1,387,139,187	0.53%	4.71%
2017	245,203,340,134	2.89%	18.93%	4,054,737,530	3.84%	13.73%	1.6536%	0.92%	-4.37%	1,417,247,403	2.17%	6.98%
2018	249,234,881,561	1.64%	20.89%	4,179,992,372	3.09%	17.25%	1.6771%	1.42%	-3.01%	1,395,031,773	-1.57%	5.31%
2019	254,420,007,333	2.08%	23.40%	4,378,148,328	4.74%	22.81%	1.7208%	2.61%	-0.49%	1,477,844,456	5.94%	11.56%
2020	260,240,097,486	2.29%	26.23%	4,541,712,238	3.74%	27.39%	1.7452%	1.42%	0.93%	1,497,092,937	1.30%	13.01%
2021	270,323,853,894	3.87%	31.12%	4,728,843,465	4.12%	32.64%	1.7493%	0.23%	1.16%	1,499,704,781	0.17%	13.21%
2022	285,347,316,925	5.56%	38.40%	5,021,777,070	6.19%	40.86%	1.7599%	0.61%	1.78%	1,494,314,331	-0.36%	12.80%
2023	318,001,996,556	11.44%	54.24%	5,307,865,388	5.70%	48.88%	1.6691%	-5.16%	-3.48%	1,835,986,249	22.86%	38.59%
<b>2024</b>	<b>345,931,434,188</b>	<b>8.78%</b>	<b>67.79%</b>	<b>5,301,852,703</b>	<b>-0.11%</b>	<b>48.72%</b>	<b>1.5326%</b>	<b>-8.18%</b>	<b>-11.37%</b>	<b>2,069,435,169</b>	<b>12.72%</b>	<b>56.22%</b>

(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., 2024 = FY 2024-2025, per DAS Budget Division March 2025. Value, Taxes, and Tax Rates from Certificates of Taxes Levied Reports (CTL), filed with Property Assessment Division.

**Table 3C 2014 to 2024 State Aid History, By Categories**

	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 Actual	FY2024-2025 Appropriation
Aid to Municipalities	0	0	0	0	0	0	0	0	0	0	0
Local Transit Assistance											
<b>Total Municipalities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Aid to Counties	0										
County Tax Relief Program	0										
Jail Reimbursement Assistance	0										
Local Prosecution Aid											
County Juvenile Services Aid	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	5,726,359	5,798,000
County Justice Reinvestment Grants					443,701	0	413,724	184,894	97,440	85,000	492,919
Juvenile Planning Grants											
Indigent Defense											
<b>Total Counties</b>	<b>4,341,880</b>	<b>5,829,848</b>	<b>5,834,471</b>	<b>5,459,485</b>	<b>5,831,902</b>	<b>5,643,380</b>	<b>5,909,223</b>	<b>5,314,999</b>	<b>5,315,640</b>	<b>5,811,359</b>	<b>6,290,919</b>
Teacher Salary Aid											
State Aid to Schools (TEEOSA)	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	1,043,155,690	1,051,135,323
Option Enrollment Transportation											
Special Education	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	221,033,243	235,724,424
<b>Special Education paid from Educaiton Future Fund</b>											
School Lunch	392,031	392,031	376,351	392,032	376,351	392,032	392,032	392,032	392,032	392,032	392,032
School Breakfast Reimbursement	505,323	540,557	538,600	609,524	617,898	617,898	616,893	1,005	1,144,820	521,729	617,898
Summer Food Service	102,896	43,854	32,681	32,681	126,400	90,000	90,000	90,000	90,000	90,000	90,000
Master Teacher Program Aid	0	344,975	0	0	0	0	0	0	0	0	0
Early Childhood Programs	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	11,021,726	11,288,357
Vocational & Adult Education	213,829	214,664	197,129	193,543	206,077	214,664	261,994	229,169	230,670	219,655	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	400,000
Learning Community Aid	725,000	500,000	500,000	500,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000
ESU Core Services/Technology	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	13,613,976
School Revenue Loss Mitigation											
Gifted Education/High Ability Learners	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	2,342,962
Hardship Fund											
Wards of the Court	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	10,547,548	10,821,026
Teacher World Aid											
Economic Education Aid											
School Employees Retirement	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	57,100,000
<b>Foundation Aid paid from Educaiton Future Fund</b>											
<b>Total Education</b>	<b>1,225,335,672</b>	<b>1,275,046,605</b>	<b>1,284,509,540</b>	<b>1,313,470,235</b>	<b>1,290,623,997</b>	<b>1,371,653,685</b>	<b>1,387,625,375</b>	<b>1,387,744,693</b>	<b>1,379,194,361</b>	<b>1,718,235,718</b>	<b>1,702,527,653</b>
Community Colleges	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	111,054,477
Dual Enrollment State Support								2,015,583	3,062,234	3,062,234	3,062,234
<b>Community Colleges Levy Reduction</b>										0	246,499,886
LB 881 Comm. College Aid											
<b>Total Community Colleges</b>	<b>95,040,351</b>	<b>98,891,562</b>	<b>96,795,176</b>	<b>98,317,683</b>	<b>98,575,874</b>	<b>100,547,391</b>	<b>103,558,339</b>	<b>106,645,089</b>	<b>109,804,330</b>	<b>111,939,172</b>	<b>360,616,597</b>
Natural Resources Districts	0	0	0	0	0	0	0	0	0	0	0
Homestead Exemption	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	142,535,687	149,173,994
LB 881/367 Property Tax Credit	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	361,431,434	427,068,566
LB 34 School District Property Tax Relief Credit											750,000,000
Personal Property Tax Credit			13,319,778	14,132,163	13,970,542	14,037,182	0	0	0	0	0
<b>Statewide Total</b>	<b>1,531,438,897</b>	<b>1,653,554,910</b>	<b>1,677,431,616</b>	<b>1,735,032,628</b>	<b>1,716,829,559</b>	<b>1,854,438,109</b>	<b>1,872,985,138</b>	<b>1,910,461,114</b>	<b>1,926,548,886</b>	<b>2,339,953,370</b>	<b>3,395,677,729</b>
<b>Net Local Relief excluding Homestead, PTX Credit, SDPT</b>	<b>\$1,324,717,903</b>	<b>\$1,379,768,015</b>	<b>\$1,387,139,187</b>	<b>\$1,417,247,403</b>	<b>\$1,395,031,773</b>	<b>\$1,477,844,456</b>	<b>\$1,497,092,937</b>	<b>\$1,499,704,781</b>	<b>\$1,494,314,331</b>	<b>\$1,835,986,249</b>	<b>\$2,069,435,169</b>

Source: NE DAS, Budget Division

**Table 3D 2014 to 2024 Relationships between Property Taxes and Local Tax Relief (State Aid)**

Relationship between Taxes Levied, plus Motor Vehicle Tax <sup>(1)</sup> and Net Local Tax Relief <sup>(2) &amp; (4)</sup>													
Year	Taxes Levied w/o Motor Veh. <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
2014	3,565,078,704	251,776,420	3,816,855,124			1,324,717,903			5,141,573,027			74%	26%
2015	3,781,433,467	265,046,106	4,046,479,573	6.02%	6.02%	1,379,768,015	4.16%	4.16%	5,426,247,588	5.54%	5.54%	75%	25%
2016	3,904,884,977	277,084,448	4,181,969,425	3.35%	9.57%	1,387,139,187	0.53%	4.71%	5,569,108,612	2.63%	8.32%	75%	25%
2017	4,054,737,530	291,839,945	4,346,577,475	3.94%	13.88%	1,417,247,403	2.17%	6.98%	5,763,824,878	3.50%	12.10%	75%	25%
2018	4,179,992,372	302,348,840	4,482,341,212	3.12%	17.44%	1,395,031,773	-1.57%	5.31%	5,877,372,985	1.97%	14.31%	76%	24%
2019	4,378,148,328	316,389,922	4,694,538,250	4.73%	22.99%	1,477,844,456	5.94%	11.56%	6,172,382,705	5.02%	20.05%	76%	24%
2020	4,541,712,238	321,093,434	4,862,805,672	3.58%	27.40%	1,497,092,937	1.30%	13.01%	6,359,898,609	3.04%	23.70%	76%	24%
2021	4,728,843,465	324,099,210	5,052,942,675	3.91%	32.38%	1,499,704,781	0.17%	13.21%	6,552,647,455	3.03%	27.44%	77%	23%
2022	5,021,777,070	325,385,913	5,347,162,983	5.82%	40.09%	1,494,314,331	-0.36%	12.80%	6,841,477,314	4.41%	33.06%	78%	22%
2023	5,307,865,388	352,772,206	5,660,637,594	5.86%	48.31%	1,835,986,249	22.86%	38.59%	7,496,623,843	9.58%	45.80%	76%	24%
2024	5,301,852,703	369,441,931	5,671,294,634	0.19%	48.59%	2,069,435,169	12.72%	56.22%	7,740,729,803	3.26%	50.55%	73%	27%

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 Motor Veh. <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
206,720,994	2014	3,565,078,704			1,324,717,903			4,889,796,607			73%	27%
273,786,895	2015	3,781,433,467	6.07%	6.07%	1,379,768,015	4.16%	4.16%	5,161,201,482	5.55%	5.55%	73%	27%
290,292,429	2016	3,904,884,977	3.26%	9.53%	1,387,139,187	0.53%	4.71%	5,292,024,164	2.53%	8.23%	74%	26%
317,785,225	2017	4,054,737,530	3.84%	13.73%	1,417,247,403	2.17%	6.98%	5,471,984,933	3.40%	11.91%	74%	26%
322,027,214	2018	4,179,992,372	3.09%	17.25%	1,395,031,773	-1.57%	5.31%	5,575,024,145	1.88%	14.01%	75%	25%
376,593,653	2019	4,378,148,328	4.74%	22.81%	1,477,844,456	5.94%	11.56%	5,855,992,784	5.04%	19.76%	75%	25%
375,892,201	2020	4,541,712,238	3.74%	27.39%	1,497,092,937	1.30%	13.01%	6,038,805,175	3.12%	23.50%	75%	25%
410,756,333	2021	4,728,843,465	4.12%	32.64%	1,499,704,781	0.17%	13.21%	6,228,548,246	3.14%	27.38%	76%	24%
432,234,555	2022	5,021,777,070	6.19%	40.86%	1,494,314,331	-0.36%	12.80%	6,516,091,401	4.62%	33.26%	77%	23%
503,967,121	2023	5,307,865,388	5.70%	48.88%	1,835,986,249	22.86%	38.59%	7,143,851,637	9.63%	46.10%	74%	26%
576,242,560	2024	5,301,852,703	-0.11%	48.72%	2,069,435,169	12.72%	56.22%	7,371,287,872	3.18%	50.75%	72%	28%

Relationship between School Non-Bond Taxes Levied (plus Motor Vehicle Tax <sup>(1)</sup> ) and Total Local Education Tax Relief <sup>(2), (3) &amp; (4)</sup>													
Year	School Non-bond Tax w/o Motor Veh. <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
2014	1,953,814,888	138,509,485	2,092,324,373			1,225,335,672			3,317,660,045			63%	37%
2015	2,076,688,870	146,091,290	2,222,780,160	6.23%	6.23%	1,275,046,605	4.06%	4.06%	3,497,826,765	5.43%	5.43%	64%	36%
2016	2,135,898,059	152,884,291	2,288,782,350	2.97%	9.39%	1,284,509,540	0.74%	4.83%	3,573,291,890	2.16%	7.71%	64%	36%
2017	2,203,697,751	161,404,394	2,365,102,145	3.33%	13.04%	1,313,470,235	2.25%	7.19%	3,678,572,380	2.95%	10.88%	64%	36%
2018	2,263,574,363	167,318,624	2,430,892,987	2.78%	16.18%	1,290,623,997	-1.74%	5.33%	3,721,516,984	1.17%	12.17%	65%	35%
2019	2,352,619,815	175,420,223	2,528,040,038	4.00%	20.82%	1,371,653,685	6.28%	11.94%	3,899,693,723	4.79%	17.54%	65%	35%
2020	2,436,489,195	178,054,680	2,614,543,875	3.42%	24.96%	1,387,625,375	1.16%	13.24%	4,002,169,251	2.63%	20.63%	65%	35%
2021	2,566,095,513	179,510,755	2,745,606,268	5.01%	31.22%	1,387,744,693	0.01%	13.25%	4,133,350,961	3.28%	24.59%	66%	34%
2022	2,686,853,985	180,154,320	2,867,008,305	4.42%	37.03%	1,379,194,361	-0.62%	12.56%	4,246,202,666	2.73%	27.99%	68%	32%
2023	2,771,981,701	195,858,949	2,967,840,649	3.52%	41.84%	1,718,235,718	24.58%	40.23%	4,686,076,367	10.36%	41.25%	63%	37%
2024	2,851,799,949	204,249,246	3,056,049,195	2.97%	46.06%	1,702,527,653	-0.91%	38.94%	4,758,576,849	1.55%	43.43%	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 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).

Table 4A 2014 to 2024 Cumulative % Change in Value, by County

Co#	County Name	2014 Total Property Value	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	Cumulative % Chg Value 2014 to 2024	Annual %chg '14-'24
1	ADAMS	3,232,434,114	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	59.93%	4.81%
2	ANTELOPE	2,304,203,043	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	30.28%	2.68%
3	ARTHUR	155,319,387	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	83.32%	6.25%
4	BANNER	235,062,415	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	33.14%	2.90%
5	BLAINE	210,686,017	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	70.88%	5.50%
6	BOONE	1,906,586,077	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	66.55%	5.23%
7	BOX BUTTE	1,214,949,316	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	39.75%	3.40%
8	BOYD	407,718,520	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	72.31%	5.59%
9	BROWN	559,742,945	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	93.17%	6.81%
10	BUFFALO	4,590,096,891	5,347,978,788	5,859,076,639	6,134,511,295	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	71.15%	5.52%
11	BURT	1,529,777,831	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	52.08%	4.28%
12	BUTLER	2,000,317,950	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	43.34%	3.67%
13	CASS	3,111,494,293	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	50.79%	4.19%
14	CEDAR	2,399,541,791	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	32.04%	2.82%
15	CHASE	1,266,906,047	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	33.88%	2.96%
16	CHERRY	1,390,687,991	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	101.00%	7.23%
17	CHEYENNE	1,308,530,742	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	16.89%	1.57%
18	CLAY	2,029,626,914	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	23.85%	2.16%
19	COLFAX	1,624,380,664	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	53.97%	4.41%
20	CUMING	2,076,377,864	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	62.52%	4.98%
21	CUSTER	2,629,528,080	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	39.97%	3.42%
22	DAKOTA	1,615,465,526	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	67.92%	5.32%
23	DAWES	767,411,218	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	57.01%	4.61%
24	DAWSON	2,798,926,566	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	51.67%	4.25%
25	DEUEL	333,195,008	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	45.63%	3.83%
26	DIXON	1,260,486,080	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	56.26%	4.56%
27	DODGE	3,537,153,066	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	78.44%	5.96%
28	DOUGLAS	37,624,892,430	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	85.17%	6.35%
29	DUNDY	738,564,216	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	36.71%	3.18%
30	FILLMORE	2,127,063,146	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	31.71%	2.79%
31	FRANKLIN	927,228,276	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	23.55%	2.14%
32	FRONTIER	773,217,392	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	42.63%	3.61%
33	FURNAS	883,179,754	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	44.90%	3.78%
34	GAGE	2,610,689,426	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	61.21%	4.89%
35	GARDEN	556,693,417	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	61.84%	4.93%
36	GARFIELD	302,327,242	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	88.54%	6.55%
37	GOSPER	748,959,832	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	47.14%	3.94%
38	GRANT	203,619,268	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	102.13%	7.29%
39	GREELEY	744,552,630	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	53.41%	4.37%
40	HALL	4,758,253,495	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	58.00%	4.68%
41	HAMILTON	2,816,713,708	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	35.30%	3.07%
42	HARLAN	874,042,624	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	55.64%	4.52%
43	HAYES	459,563,450	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	32.68%	2.87%
44	HITCHCOCK	759,514,736	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	13.18%	1.25%
45	HOLT	2,484,669,216	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	41.26%	3.51%
46	HOOKER	202,505,282	235,543,782	269,531,384	304,696,612	311,372,219	317,101,040	322,963,786	335,896,635	350,634,420	397,643,762	442,100,594	118.32%	8.12%
47	HOWARD	1,085,693,021	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	48.91%	4.06%





Table 4B 2014 to 2024 Cumulative % Change in Taxes Levied, by County

Co#	County Name	2014 Property Taxes Levied	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	Cumulative % Chg Taxes 2014 to 2024	Annualz. RateChg '14-'24
1	ADAMS	\$ 51,209,841	\$ 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	47.70%	3.98%
2	ANTELOPE	25,248,067	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	23.04%	2.09%
3	ARTHUR	2,362,536	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	32.86%	2.88%
4	BANNER	3,767,295	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	12.26%	1.16%
5	BLAINE	2,673,736	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	21.22%	1.94%
6	BOONE	19,269,374	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	21.80%	1.99%
7	BOX BUTTE	20,721,417	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	23.02%	2.09%
8	BOYD	5,836,983	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	26.29%	2.36%
9	BROWN	9,272,351	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	31.61%	2.79%
10	BUFFALO	84,576,648	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	49.57%	4.11%
11	BURT	24,212,573	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	27.21%	2.44%
12	BUTLER	26,571,646	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	24.91%	2.25%
13	CASS	59,840,915	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	34.93%	3.04%
14	CEDAR	24,804,813	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	31,455,511	26.77%	2.40%
15	CHASE	14,308,759	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	11.53%	1.10%
16	CHERRY	20,456,598	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	10.32%	0.99%
17	CHEYENNE	24,999,468	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	6.97%	0.68%
18	CLAY	23,415,640	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	21.05%	1.93%
19	COLFAX	26,053,163	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	26.89%	2.41%
20	CUMING	27,516,910	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	15.05%	1.41%
21	CUSTER	37,254,519	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	16.82%	1.57%
22	DAKOTA	30,119,819	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	28.07%	2.50%
23	DAWES	12,833,288	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	44.13%	3.72%
24	DAWSON	47,668,756	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	29.69%	2.63%
25	DEUEL	5,996,459	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	8.45%	0.81%
26	DIXON	17,950,987	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	28.51%	2.54%
27	DODGE	58,996,394	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	43.92%	3.71%
28	DOUGLAS	855,900,778	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	66.56%	5.23%
29	DUNDY	7,675,657	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	30.82%	2.72%
30	FILLMORE	21,931,996	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	25.26%	2.28%
31	FRANKLIN	12,044,648	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	18.88%	1.74%
32	FRONTIER	10,227,207	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	29.56%	2.62%
33	FURNAS	12,676,704	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	23.20%	2.11%
34	GAGE	43,101,837	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	35.04%	3.05%
35	GARDEN	6,910,990	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	32.07%	2.82%
36	GARFIELD	4,953,640	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	57.72%	4.66%
37	GOSPER	10,573,787	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	3.15%	0.31%
38	GRANT	2,291,472	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	22.07%	2.01%
39	GREELEY	9,877,100	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	22.59%	2.06%
40	HALL	95,647,622	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	30.64%	2.71%
41	HAMILTON	31,830,280	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	18.06%	1.67%
42	HARLAN	12,074,928	12,758,316	12,870,193	13,034,984	13,158,707	13,503,745	13,199,994	13,682,655	14,093,298	15,588,465	15,378,774	27.36%	2.45%
43	HAYES	5,993,530	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	1.68%	0.17%
44	HITCHCOCK	9,802,896	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	5.53%	0.54%
45	HOLT	33,108,964	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	26.21%	2.36%
46	HOOVER	2,710,953	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	20.82%	1.91%
47	HOWARD	16,628,398	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	18.88%	1.74%

Table 4B 2014 to 2024 Cumulative % Change in Taxes Levied, by County (continued)

Cof#	County Name	2014 Property Taxes Levied	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	Cumulative % Chg Taxes 2014 to 2024	Annual RateChg '14-'24
48	JEFFERSON	\$ 22,715,024	\$ 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	29.27%	2.60%
49	JOHNSON	10,943,268	11,916,409	12,513,123	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	42.21%	3.58%
50	KEARNEY	21,520,244	24,456,234	24,123,905	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	33.97%	2.97%
51	KEITH	22,553,879	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	19.81%	1.82%
52	KEYA PAHA	3,376,688	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	19.90%	1.83%
53	KIMBALL	12,118,352	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	13.31%	1.26%
54	KNOX	21,530,216	22,862,033	24,273,733	24,939,565	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	38.86%	3.34%
55	LANCASTER	420,655,135	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	73.63%	5.67%
56	LINCOLN	69,725,040	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	30.36%	2.69%
57	LOGAN	3,064,076	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	42.25%	3.59%
58	LOUP	2,687,355	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	32.57%	2.86%
59	MADISON	58,071,674	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	38.75%	3.33%
60	MCPHERSON	2,507,358	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	57.39%	4.64%
61	MERRICK	21,549,305	22,836,251	24,335,351	24,335,351	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	20.52%	1.88%
62	MORRILL	15,969,925	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	25.74%	2.32%
63	NANCE	11,715,311	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	25.09%	2.26%
64	NEMAHA	15,376,706	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	31.40%	2.77%
65	NUCKOLLS	13,414,063	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	15.79%	1.48%
66	OTOE	34,626,142	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	29.02%	2.58%
67	PAWNEE	8,189,305	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	27.11%	2.43%
68	PERKINS	13,700,037	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	12.34%	1.17%
69	PHELPS	29,922,514	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	9.42%	0.90%
70	PIERCE	20,633,877	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	28.56%	2.54%
71	PLATTE	62,470,293	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	39.09%	3.35%
72	POLK	17,715,993	19,088,130	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	27.82%	2.49%
73	RED WILLOW	17,346,804	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	20.26%	1.86%
74	RICHARDSON	20,133,592	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	3.86%	0.38%
75	ROCK	6,177,247	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	27.03%	2.42%
76	SALINE	31,220,397	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	20.76%	1.90%
77	SARPY	273,052,194	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	103.93%	7.39%
78	SAUNDERS	55,856,928	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	35.41%	3.08%
79	SCOTTS BLUFF	49,910,498	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	31.54%	2.78%
80	SEWARD	37,056,538	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	24.39%	2.21%
81	SHERIDAN	13,232,908	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	28.78%	2.56%
82	SHERMAN	10,870,104	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	17.40%	1.62%
83	SIOUX	6,016,912	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	26.61%	2.39%
84	STANTON	18,544,617	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	24.97%	2.25%
85	THAYER	18,357,769	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	15.36%	1.44%
86	THOMAS	3,056,884	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	24.64%	2.23%
87	THURSTON	13,395,842	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	26.49%	2.38%
88	VALLEY	14,657,488	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	14.02%	1.32%
89	WASHINGTON	47,223,934	50,795,710	53,528,970	53,575,535	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	34.32%	2.99%
90	WAYNE	24,657,393	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	29.02%	2.58%
91	WEBSTER	13,362,053	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	16.44%	1.53%
92	WHEELER	3,804,761	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	78.50%	5.97%
93	YORK	36,489,720	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	24.53%	2.22%
	STATE TOTALS	\$ 3,565,078,704	\$ 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	48.72%	4.05%

**Table 5 2013 to 2024 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	16.60%	564,516,999	25,367,223	4.49%	539,149,779	95.51%
Townships	0.47%	16,099,936	57,114	0.35%	16,042,821	99.65%
Cities & Villages	10.12%	344,063,476	95,938,915	27.88%	248,124,561	72.12%
Fire Districts	1.27%	43,026,285	5,953,970	13.84%	37,072,315	86.16%
Natural Resource Dist.	1.93%	65,627,319	1,114,201	1.70%	64,513,118	98.30%
Miscellaneous Dist.	4.26%	144,887,387	73,012,142	50.39%	71,875,246	49.61%
Education Service Units	0.82%	27,917,710	272,677	0.98%	27,645,032	99.02%
Community Colleges	4.99%	169,670,391	91,152	0.05%	169,579,238	99.95%
School Districts	59.54%	2,024,910,737	178,140,792	8.80%	1,846,769,945	91.20%
<b>2013 State Totals</b>	<b>100.00%</b>	<b>3,400,720,240</b>	<b>379,948,186</b>	<b>11.17%</b>	<b>3,020,772,055</b>	<b>88.83%</b>
County	16.21%	577,726,938	22,933,109	3.97%	554,793,829	96.03%
Townships	0.46%	16,420,904	58,400	0.36%	16,362,504	99.64%
Cities & Villages	9.87%	351,918,875	101,465,787	28.83%	250,453,088	71.17%
Fire Districts	1.34%	47,917,509	6,790,854	14.17%	41,126,656	85.83%
Natural Resource Dist.	1.94%	69,261,616	4,533,570	6.55%	64,728,046	93.45%
Miscellaneous Dist.	4.10%	146,166,929	71,710,758	49.06%	74,456,171	50.94%
Education Service Units	0.86%	30,795,799	236,537	0.77%	30,559,262	99.23%
Community Colleges	5.20%	185,222,451	4,050	0.00%	185,218,401	100.00%
School Districts	60.02%	2,139,647,684	185,832,796	8.69%	1,953,814,888	91.31%
<b>2014 State Totals</b>	<b>100.00%</b>	<b>3,565,078,704</b>	<b>393,565,861</b>	<b>11.04%</b>	<b>3,171,512,844</b>	<b>88.96%</b>
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%
<b>2015 State Totals</b>	<b>100.00%</b>	<b>\$ 3,781,433,468</b>	<b>\$ 418,229,649</b>	<b>11.06%</b>	<b>\$ 3,363,203,819</b>	<b>88.94%</b>
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%
<b>2016 State Totals</b>	<b>100.00%</b>	<b>\$ 3,904,884,977</b>	<b>\$ 435,433,346</b>	<b>11.15%</b>	<b>\$ 3,469,451,631</b>	<b>88.85%</b>
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%
<b>2017 State Totals</b>	<b>100.00%</b>	<b>\$ 4,054,737,531</b>	<b>\$ 455,848,460</b>	<b>11.24%</b>	<b>\$ 3,598,889,073</b>	<b>88.76%</b>
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%
<b>2018 State Totals</b>	<b>100.00%</b>	<b>\$ 4,179,992,372</b>	<b>\$ 475,779,695</b>	<b>11.38%</b>	<b>\$ 3,704,212,677</b>	<b>88.62%</b>



**Table 5 2013 to 2024 History of Property Taxes Levied for Bond and Nonbond (continued)**

(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	16.44%	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%
<b>2019 State Totals</b>	<b>100.00%</b>	<b>\$ 4,378,148,328</b>	<b>\$ 486,932,211</b>	<b>11.12%</b>	<b>\$ 3,891,216,117</b>	<b>88.88%</b>
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%
<b>2020 State Totals</b>	<b>100.00%</b>	<b>\$ 4,541,712,238</b>	<b>\$ 492,170,627</b>	<b>10.84%</b>	<b>\$ 4,048,433,531</b>	<b>89.16%</b>
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%	390,188,177	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%
<b>2021 State Totals</b>	<b>100.00%</b>	<b>\$ 4,728,843,465</b>	<b>\$ 481,947,590</b>	<b>10.19%</b>	<b>\$ 4,246,893,613</b>	<b>89.81%</b>
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%
<b>2022 State Totals</b>	<b>100.00%</b>	<b>\$ 5,021,777,069</b>	<b>\$ 556,441,127</b>	<b>11.08%</b>	<b>\$ 4,465,335,942</b>	<b>88.92%</b>
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%
<b>2023 State Totals</b>	<b>100.00%</b>	<b>\$ 5,307,865,388</b>	<b>\$ 600,935,825</b>	<b>11.32%</b>	<b>\$ 4,706,929,563</b>	<b>88.68%</b>
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%
<b>2024 State Totals</b>	<b>100.00%</b>	<b>\$ 5,301,852,703</b>	<b>\$ 640,689,742</b>	<b>12.08%</b>	<b>\$ 4,661,162,961</b>	<b>87.92%</b>

**Table 6A 2005 to 2024 History of Real Property Growth Values**

<b>Tax Year</b>	<b>Residential &amp; Recreational Growth Value</b>	<i>% of Total Annual Growth</i>	<b>Agric. Dwelling &amp; Ag-Improvements Growth Value</b>	<i>% of Total Annual Growth</i>	<b>Commercial &amp; Industrial Growth Value</b>	<i>% of Total Annual Growth</i>	<b>Minerals Growth Value</b>	<i>% of Total Annual Growth</i>	<b>Total Real Property Growth Value</b>
2004	1,411,652,467	69.90%	116,515,538	5.77%	488,580,486	24.19%	2,884,970	0.14%	2,019,633,461
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

**Table 6B 2005 to 2024 History of Real Property Growth Values**

<b>Tax Year</b>	<b>Total Real Property Growth Value</b>	<i>Annual %Chg. Growth Value</i>	<i>%Growth of Total Taxable Value</i>	<b>Total Taxable Value<sup>1</sup></b>	<i>Annual %Chg. Taxable Value</i>	<i>Annual %Chg. Taxable Value 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%

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 2024 Taxable Value, Property Taxes Levied, and Average Property Tax Rate by County**

County No. & Name	Total Value	Property Taxes Levied <sup>1</sup>	Average Tax Rate	County No. & Name	Total Value	Property Taxes Levied <sup>1</sup>	Average Tax Rate
1 ADAMS	5,169,605,558	\$ 75,637,359.92	1.4631%	48 JEFFERSON	2,326,384,000	\$ 29,362,874.66	1.2622%
2 ANTELOPE	3,001,925,850	31,064,987.83	1.0348%	49 JOHNSON	1,177,456,807	15,562,667.47	1.3217%
3 ARTHUR	284,736,179	3,138,833.56	1.1024%	50 KEARNEY	2,361,982,116	28,829,803.92	1.2206%
4 BANNER	312,953,746	4,229,030.38	1.3513%	51 KEITH	2,487,732,370	27,022,795.61	1.0862%
5 BLAINE	360,015,450	3,241,104.02	0.9003%	52 KEYA PAHA	594,339,790	4,048,516.10	0.6812%
6 BOONE	3,175,371,571	23,470,574.10	0.7391%	53 KIMBALL	938,561,079	13,731,635.17	1.4631%
7 BOX BUTTE	1,697,916,047	25,492,420.40	1.5014%	54 KNOX	2,930,879,810	29,896,875.18	1.0201%
8 BOYD	702,558,784	7,371,680.16	1.0493%	55 LANCASTER	42,931,645,058	730,372,710.77	1.7012%
9 BROWN	1,081,258,567	12,203,803.34	1.1287%	56 LINCOLN	6,241,200,093	90,896,318.90	1.4564%
10 BUFFALO	7,855,766,173	126,500,967.91	1.6103%	57 LOGAN	396,545,529	4,358,643.62	1.0992%
11 BURT	2,326,425,808	30,801,364.58	1.3240%	58 LOUP	378,191,448	3,562,632.24	0.9420%
12 BUTLER	2,867,195,690	33,191,318.26	1.1576%	59 MADISON	5,731,995,985	80,574,592.66	1.4057%
13 CASS	4,691,687,825	80,740,555.51	1.7209%	60 MCPHERSON	393,635,513	3,946,384.80	1.0025%
14 CEDAR	3,168,306,048	31,445,511.26	0.9925%	61 MERRICK	2,239,332,359	25,970,209.22	1.1597%
15 CHASE	1,696,155,596	15,958,680.46	0.9409%	62 MORRILL	1,397,968,375	20,080,680.22	1.4364%
16 CHERRY	2,795,250,119	22,568,645.28	0.8074%	63 NANCE	1,181,260,755	14,654,374.52	1.2406%
17 CHEYENNE	1,529,559,830	26,742,831.38	1.7484%	64 NEMAHA	1,543,104,459	20,205,630.22	1.3094%
18 CLAY	2,513,711,641	28,345,266.64	1.1276%	65 NUCKOLLS	1,316,397,050	15,532,631.74	1.1799%
19 COLFAX	2,501,058,415	33,058,285.40	1.3218%	66 OTOE	3,102,811,465	44,673,832.21	1.4398%
20 CUMING	3,374,571,306	31,658,311.84	0.9381%	67 PAWNEE	898,241,050	10,409,583.50	1.1589%
21 CUSTER	3,680,480,391	43,520,703.30	1.1825%	68 PERKINS	1,617,098,353	15,390,254.02	0.9517%
22 DAKOTA	2,712,636,709	38,573,505.46	1.4220%	69 PHELPS	2,828,643,266	32,741,200.74	1.1575%
23 DAWES	1,204,905,740	18,496,045.66	1.5351%	70 PIERCE	2,671,395,815	26,526,138.80	0.9930%
24 DAWSON	4,245,164,202	61,823,189.06	1.4563%	71 PLATTE	7,260,726,942	86,887,324.98	1.1967%
25 DEUEL	485,232,299	6,503,335.38	1.3403%	72 POLK	2,182,650,163	22,645,309.07	1.0375%
26 DIXON	1,969,630,280	23,069,439.38	1.1713%	73 RED WILLOW	1,643,676,956	20,860,628.50	1.2691%
27 DODGE	6,311,522,302	84,905,900.60	1.3453%	74 RICHARDSON	1,829,659,741	20,911,531.02	1.1429%
28 DOUGLAS	69,670,299,230	1,425,565,054.77	2.0462%	75 ROCK	715,390,112	7,847,005.21	1.0969%
29 DUNDY	1,009,668,452	10,040,981.06	0.9945%	76 SALINE	2,824,200,579	37,702,822.50	1.3350%
30 FILLMORE	2,801,575,116	27,472,762.59	0.9806%	77 SARPY	27,641,166,766	556,835,923.45	2.0145%
31 FRANKLIN	1,145,565,804	14,318,956.04	1.2499%	78 SAUNDERS	5,567,290,017	75,635,941.21	1.3586%
32 FRONTIER	1,102,831,611	13,249,863.68	1.2014%	79 SCOTTS BLUFF	3,859,702,026	65,653,552.44	1.7010%
33 FURNAS	1,279,751,957	15,617,611.94	1.2204%	80 SEWARD	3,785,909,138	46,093,491.32	1.2175%
34 GAGE	4,208,624,411	58,205,153.80	1.3830%	81 SHERIDAN	1,468,102,182	17,041,829.82	1.1608%
35 GARDEN	900,935,387	9,127,187.28	1.0131%	82 SHERMAN	1,105,980,234	12,761,579.12	1.1539%
36 GARFIELD	570,001,943	7,812,767.76	1.3707%	83 SIOUX	733,648,698	7,617,863.86	1.0384%
37 GOSPER	1,102,018,968	10,907,389.05	0.9898%	84 STANTON	2,024,589,047	23,174,432.64	1.1446%
38 GRANT	411,577,968	2,797,121.34	0.6796%	85 THAYER	2,421,813,078	21,176,637.22	0.8744%
39 GREELEY	1,142,224,102	12,107,897.16	1.0600%	86 THOMAS	422,562,279	3,809,983.79	0.9016%
40 HALL	7,517,966,345	124,950,024.93	1.6620%	87 THURSTON	1,289,469,638	16,944,175.66	1.3140%
41 HAMILTON	3,811,026,017	37,578,170.06	0.9860%	88 VALLEY	1,234,223,635	16,712,366.06	1.3541%
42 HARLAN	1,360,353,588	15,378,774.31	1.1305%	89 WASHINGTON	4,681,061,578	63,432,004.44	1.3551%
43 HAYES	609,751,682	6,094,268.74	0.9995%	90 WAYNE	2,721,816,304	31,812,659.54	1.1688%
44 HITCHCOCK	859,613,742	10,344,924.66	1.2034%	91 WEBSTER	1,325,984,622	15,558,833.68	1.1734%
45 HOLT	3,509,797,568	41,787,857.22	1.1906%	92 WHEELER	742,279,099	6,791,542.96	0.9150%
46 HOOKER	442,100,594	3,275,475.58	0.7409%	93 YORK	3,974,712,985	45,441,269.45	1.1433%
47 HOWARD	1,616,729,213	19,767,115.60	1.2227%				
				<b>STATE TOTALS</b>	<b>345,931,434,188</b>	<b>\$ 5,301,852,702.87</b>	<b>1.5326%</b>

<sup>1</sup> 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 2023 vs. 2024 % Change in Value, Taxes Levied, & Average Rates by County**

County No. & Name	2023 Value	2024 Value	% chg value	2023 Taxes	2024 Taxes	% chg value	2023 Avg. Rate	2024 Avg. Rate	%chg avg. rate
1 ADAMS	\$4,625,720,943	\$5,169,605,558	11.76%	75,836,628.96	75,637,359.92	-0.26%	1.6395%	1.4631%	-10.76%
2 ANTELOPE	2,757,468,136	3,001,925,850	8.87%	33,492,615.27	31,064,987.83	-7.25%	1.2146%	1.0348%	-14.80%
3 ARTHUR	265,114,508	284,736,179	7.40%	3,240,891.66	3,138,833.56	-3.15%	1.2224%	1.1024%	-9.82%
4 BANNER	299,552,877	312,953,746	4.47%	4,357,506.00	4,229,030.38	-2.95%	1.4547%	1.3513%	-7.11%
5 BLAINE	356,945,039	360,015,450	0.86%	3,329,181.18	3,241,104.02	-2.65%	0.9327%	0.9003%	-3.47%
6 BOONE	2,509,566,259	3,175,371,571	26.53%	24,158,636.80	23,470,574.10	-2.85%	0.9627%	0.7391%	-23.23%
7 BOX BUTTE	1,659,509,240	1,697,916,047	2.31%	27,434,701.90	25,492,420.40	-7.08%	1.6532%	1.5014%	-9.18%
8 BOYD	608,156,267	702,558,784	15.52%	7,343,226.24	7,371,680.16	0.39%	1.2075%	1.0493%	-13.10%
9 BROWN	1,032,185,856	1,081,258,567	4.75%	12,528,216.92	12,203,803.34	-2.59%	1.2138%	1.1287%	-7.01%
10 BUFFALO	7,335,203,440	7,855,766,173	7.10%	124,151,294.48	126,500,967.91	1.89%	1.6925%	1.6103%	-4.86%
11 BURT	2,175,865,301	2,326,425,808	6.92%	30,771,353.42	30,801,364.58	0.10%	1.4142%	1.3240%	-6.38%
12 BUTLER	2,742,127,331	2,867,195,690	4.56%	34,636,075.14	33,191,318.26	-4.17%	1.2631%	1.1576%	-8.35%
13 CASS	4,535,329,271	4,691,687,825	3.45%	78,357,788.61	80,740,555.51	3.04%	1.7277%	1.7209%	-0.39%
14 CEDAR	2,824,135,208	3,168,306,048	12.19%	32,401,672.06	31,445,511.26	-2.95%	1.1473%	0.9925%	-13.49%
15 CHASE	1,544,632,498	1,696,155,596	9.81%	16,239,668.18	15,958,680.46	-1.73%	1.0514%	0.9409%	-10.51%
16 CHERRY	2,405,004,996	2,795,250,119	16.23%	23,263,452.42	22,568,645.28	-2.99%	0.9673%	0.8074%	-16.53%
17 CHEYENNE	1,537,261,704	1,529,559,830	-0.50%	28,155,652.20	26,742,831.38	-5.02%	1.8315%	1.7484%	-4.54%
18 CLAY	2,344,124,663	2,513,711,641	7.23%	29,596,863.84	28,345,266.64	-4.23%	1.2626%	1.1276%	-10.69%
19 COLFAX	2,295,629,284	2,501,058,415	8.95%	32,921,227.66	33,058,285.40	0.42%	1.4341%	1.3218%	-7.83%
20 CUMING	3,078,870,467	3,374,571,306	9.60%	33,035,073.56	31,658,311.84	-4.17%	1.0730%	0.9381%	-12.57%
21 CUSTER	3,544,414,655	3,680,480,391	3.84%	43,799,507.96	43,520,703.30	-0.64%	1.2357%	1.1825%	-4.31%
22 DAKOTA	2,413,018,069	2,712,636,709	12.42%	38,623,714.66	38,573,505.46	-0.13%	1.6006%	1.4220%	-11.16%
23 DAWES	1,109,862,504	1,204,905,740	8.56%	18,522,466.06	18,496,045.66	-0.14%	1.6689%	1.5351%	-8.02%
24 DAWSON	3,820,698,077	4,245,164,202	11.11%	62,180,294.60	61,823,189.06	-0.57%	1.6275%	1.4563%	-10.52%
25 DEUEL	452,742,788	485,232,299	7.18%	6,519,846.92	6,503,335.38	-0.25%	1.4401%	1.3403%	-6.93%
26 DIXON	1,728,323,598	1,969,630,280	13.96%	22,042,971.14	23,069,439.38	4.66%	1.2754%	1.1713%	-8.16%
27 DODGE	5,542,732,938	6,311,522,302	13.87%	86,014,375.98	84,905,900.60	-1.29%	1.5518%	1.3453%	-13.31%
28 DOUGLAS	64,906,016,185	69,670,299,230	7.34%	1,433,294,489.48	1,425,565,054.77	-0.54%	2.2083%	2.0462%	-7.34%
29 DUNDY	953,922,860	1,009,668,452	5.84%	10,148,855.46	10,040,981.06	-1.06%	1.0639%	0.9945%	-6.52%
30 FILLMORE	2,528,714,539	2,801,575,116	10.79%	28,609,507.73	27,472,762.59	-3.97%	1.1314%	0.9806%	-13.33%
31 FRANKLIN	1,069,769,763	1,145,565,804	7.09%	14,790,956.90	14,318,956.04	-3.19%	1.3826%	1.2499%	-9.60%
32 FRONTIER	1,000,732,098	1,102,831,611	10.20%	12,891,592.76	13,249,863.68	2.78%	1.2882%	1.2014%	-6.74%
33 FURNAS	1,140,395,872	1,279,751,957	12.22%	15,624,867.88	15,617,611.94	-0.05%	1.3701%	1.2204%	-10.93%
34 GAGE	3,767,618,478	4,208,624,411	11.71%	58,479,764.04	58,205,153.80	-0.47%	1.5522%	1.3830%	-10.90%
35 GARDEN	841,080,566	900,935,387	7.12%	9,015,808.90	9,127,187.28	1.24%	1.0719%	1.0131%	-5.49%
36 GARFIELD	508,502,285	570,001,943	12.09%	\$7,876,983.54	\$7,812,767.76	-0.82%	1.5491%	1.3707%	-11.52%
37 GOSPER	994,967,495	1,102,018,968	10.76%	11,373,765.73	10,907,389.05	-4.10%	1.1431%	0.9898%	-13.41%
38 GRANT	368,674,440	411,577,968	11.64%	3,000,522.32	2,797,121.34	-6.78%	0.8139%	0.6796%	-16.50%
39 GREELEY	1,057,268,842	1,142,224,102	8.04%	12,593,901.62	12,107,897.16	-3.86%	1.1912%	1.0600%	-11.01%
40 HALL	6,970,909,668	7,517,966,345	7.85%	122,538,331.20	124,950,024.93	1.97%	1.7579%	1.6620%	-5.46%
41 HAMILTON	3,262,612,570	3,811,026,017	16.81%	38,475,128.72	37,578,170.06	-2.33%	1.1793%	0.9860%	-16.39%
42 HARLAN	1,198,612,026	1,360,353,588	13.49%	15,588,464.94	15,378,774.31	-1.35%	1.3005%	1.1305%	-13.07%
43 HAYES	546,850,421	609,751,682	11.50%	6,260,947.18	6,094,268.74	-2.66%	1.1449%	0.9995%	-12.70%
44 HITCHCOCK	820,239,115	859,613,742	4.80%	10,565,193.66	10,344,924.66	-2.08%	1.2881%	1.2034%	-6.58%
45 HOLT	3,078,433,798	3,509,797,568	14.01%	43,153,276.76	41,787,857.22	-3.16%	1.4018%	1.1906%	-15.07%
46 HOOKER	397,643,762	442,100,594	11.18%	3,434,619.10	3,275,475.58	-4.63%	0.8637%	0.7409%	-14.22%
47 HOWARD	1,550,520,325	1,616,729,213	4.27%	21,118,898.06	19,767,115.60	-6.40%	1.3621%	1.2227%	-10.23%

**Table 8 2023 vs. 2024 % Change in Value, Taxes Levied, & Average Rates by County (continued)**

County No. & Name	2023 Value	2024 Value	% chg value	2023 Taxes	2024 Taxes	% chg value	2023 Avg. Rate	2024 Avg. Rate	%chg avg. rate
48 JEFFERSON	2,052,437,174	2,326,384,000	13.35%	29,864,512.78	29,362,874.66	-1.68%	1.4551%	1.2622%	-13.26%
49 JOHNSON	1,032,574,419	1,177,456,807	14.03%	15,338,804.60	15,562,667.47	1.46%	1.4855%	1.3217%	-11.03%
50 KEARNEY	2,106,353,938	2,361,982,116	12.14%	28,981,734.62	28,829,803.92	-0.52%	1.3759%	1.2206%	-11.29%
51 KEITH	2,289,973,895	2,487,732,370	8.64%	27,506,755.64	27,022,795.61	-1.76%	1.2012%	1.0862%	-9.57%
52 KEYA PAHA	565,927,689	594,339,790	5.02%	4,086,535.12	4,048,516.10	-0.93%	0.7221%	0.6812%	-5.66%
53 KIMBALL	789,864,372	938,561,079	18.83%	12,982,108.72	13,731,635.17	5.77%	1.6436%	1.4631%	-10.98%
54 KNOX	2,444,848,231	2,930,879,810	19.88%	29,654,457.64	29,896,875.18	0.82%	1.2129%	1.0201%	-15.90%
55 LANCASTER	41,325,286,431	42,931,645,058	3.89%	718,033,204.86	730,372,710.77	1.72%	1.7375%	1.7012%	-2.09%
56 LINCOLN	5,772,734,551	6,241,200,093	8.12%	92,414,440.82	90,896,318.90	-1.64%	1.6009%	1.4564%	-9.03%
57 LOGAN	382,649,519	396,545,529	3.63%	4,282,976.54	4,358,643.62	1.77%	1.1193%	1.0992%	-1.80%
58 LOUP	359,535,976	378,191,448	5.19%	3,685,983.98	3,562,632.24	-3.35%	1.0252%	0.9420%	-8.12%
59 MADISON	5,116,259,206	5,731,995,985	12.03%	83,168,826.38	80,574,592.66	-3.12%	1.6256%	1.4057%	-13.53%
60 MCPHERSON	350,678,864	393,635,513	12.25%	3,913,640.18	3,946,384.80	0.84%	1.1160%	1.0025%	-10.17%
61 MERRICK	2,017,115,889	2,239,332,359	11.02%	25,029,630.62	25,970,209.22	3.76%	1.2409%	1.1597%	-6.54%
62 MORRILL	1,259,702,714	1,397,968,375	10.98%	19,905,619.98	20,080,680.22	0.88%	1.5802%	1.4364%	-9.10%
63 NANCE	1,126,112,281	1,181,260,755	4.90%	15,056,928.90	14,654,374.52	-2.67%	1.3371%	1.2406%	-7.22%
64 NEMAHA	1,386,498,636	1,543,104,459	11.30%	18,787,570.14	20,205,630.22	7.55%	1.3550%	1.3094%	-3.37%
65 NUCKOLLS	1,202,635,338	1,316,397,050	9.46%	15,412,339.04	15,532,631.74	0.78%	1.2815%	1.1799%	-7.93%
66 OTOE	2,889,763,510	3,102,811,465	7.37%	46,015,934.62	44,673,832.21	-2.92%	1.5924%	1.4398%	-9.58%
67 PAWNEE	837,937,816	898,241,050	7.20%	10,727,671.36	10,409,583.50	-2.97%	1.2802%	1.1589%	-9.48%
68 PERKINS	1,425,546,560	1,617,098,353	13.44%	15,264,312.14	15,390,254.02	0.83%	1.0708%	0.9517%	-11.12%
69 PHELPS	2,466,167,214	2,828,643,266	14.70%	32,456,574.80	32,741,200.74	0.88%	1.3161%	1.1575%	-12.05%
70 PIERCE	2,262,285,658	2,671,395,815	18.08%	26,566,758.64	26,526,138.80	-0.15%	1.1743%	0.9930%	-15.44%
71 PLATTE	6,566,933,402	7,260,726,942	10.56%	88,201,978.66	86,887,324.98	-1.49%	1.3431%	1.1967%	-10.90%
72 POLK	1,951,632,190	2,182,650,163	11.84%	23,103,092.95	22,645,309.07	-1.98%	1.1838%	1.0375%	-12.36%
73 RED WILLOW	1,502,534,569	1,643,676,956	9.39%	21,640,122.62	20,860,628.50	-3.60%	1.4402%	1.2691%	-11.88%
74 RICHARDSON	1,674,666,665	1,829,659,741	9.26%	21,999,745.94	20,911,531.02	-4.95%	1.3137%	1.1429%	-13.00%
75 ROCK	695,407,063	715,390,112	2.87%	8,143,925.35	7,847,005.21	-3.65%	1.1711%	1.0969%	-6.34%
76 SALINE	2,611,394,188	2,824,200,579	8.15%	38,516,567.85	37,702,822.50	-2.11%	1.4749%	1.3350%	-9.49%
77 SARPY	24,849,499,115	27,641,166,766	11.23%	529,490,198.23	556,835,923.45	5.16%	2.1308%	2.0145%	-5.46%
78 SAUNDERS	5,099,008,093	5,567,290,017	9.18%	77,023,872.26	75,635,941.21	-1.80%	1.5106%	1.3586%	-10.06%
79 SCOTT'S BLUFF	3,612,124,368	3,859,702,026	6.85%	69,672,376.08	65,653,552.44	-5.77%	1.9288%	1.7010%	-11.81%
80 SEWARD	3,603,561,231	3,785,909,138	5.06%	47,886,775.10	46,093,491.32	-3.74%	1.3289%	1.2175%	-8.38%
81 SHERIDAN	1,281,136,976	1,468,102,182	14.59%	17,299,948.84	17,041,829.82	-1.49%	1.3504%	1.1608%	-14.04%
82 SHERMAN	1,003,162,422	1,105,980,234	10.25%	13,197,342.54	12,761,579.12	-3.30%	1.3156%	1.1539%	-12.29%
83 SIOUX	694,883,509	733,648,698	5.58%	7,974,941.12	7,617,863.86	-4.48%	1.1477%	1.0384%	-9.52%
84 STANTON	1,774,464,439	2,024,589,047	14.10%	23,970,454.44	23,174,432.64	-3.32%	1.3509%	1.1446%	-15.27%
85 THAYER	2,104,114,379	2,421,813,078	15.10%	21,071,462.88	21,176,637.22	0.50%	1.0014%	0.8744%	-12.68%
86 THOMAS	384,833,371	422,562,279	9.80%	3,739,694.69	3,809,983.79	1.88%	0.9718%	0.9016%	-7.22%
87 THURSTON	1,147,472,427	1,289,469,638	12.37%	17,175,799.38	16,944,175.66	-1.35%	1.4968%	1.3140%	-12.21%
88 VALLEY	1,081,243,724	1,234,223,635	14.15%	16,517,771.24	16,712,366.06	1.18%	1.5277%	1.3541%	-11.36%
89 WASHINGTON	4,363,093,451	4,681,061,578	7.29%	67,311,497.28	63,432,004.44	-5.76%	1.5427%	1.3551%	-12.16%
90 WAYNE	2,405,810,399	2,721,816,304	13.14%	32,398,474.96	31,812,659.54	-1.81%	1.3467%	1.1688%	-13.21%
91 WEBSTER	1,199,213,779	1,325,984,622	10.57%	16,148,096.46	15,558,833.68	-3.65%	1.3466%	1.1734%	-12.86%
92 WHEELER	724,055,892	742,279,099	2.52%	7,212,783.50	6,791,542.96	-5.84%	0.9962%	0.9150%	-8.15%
93 YORK	3,701,179,998	3,974,712,985	7.39%	47,240,363.22	45,441,269.45	-3.81%	1.2764%	1.1433%	-10.43%
<b>STATE TOTALS</b>	<b>318,001,996,556</b>	<b>345,931,434,188</b>	<b>8.78%</b>	<b>\$ 5,307,865,387.51</b>	<b>\$ 5,301,852,702.87</b>	<b>-0.11%</b>	<b>1.6691%</b>	<b>1.5326%</b>	<b>-8.18%</b>

**Table 9 2024 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	\$ 17,990,912	\$ 9,159,320	\$ -	\$ 792,315	\$ 1,677,426	\$ 990,940	\$ 725,145	\$ 43,267,371	\$ 1,033,930	\$ 75,637,360
2 ANTELOPE	8,552,198	1,357,092	-	511,049	232,979	866,328	435,782	18,509,173	600,387	31,064,988
3 ARTHUR	603,298	12,404	-	39,977	9,433	49,923	42,711	2,324,169	56,919	3,138,834
4 BANNER	1,360,370	-	-	74,716	11,449	145,765	48,230	2,522,403	66,099	4,229,030
5 BLAINE	795,363	32,066	-	41,972	8,907	49,405	45,787	2,195,601	72,003	3,241,104
6 BOONE	4,763,063	1,292,226	-	580,707	246,822	1,012,709	459,595	14,480,376	635,076	23,470,574
7 BOX BUTTE	5,657,839	2,493,571	-	339,179	84,726	243,176	261,667	16,053,645	358,618	25,492,420
8 BOYD	2,049,952	217,348	106,876	54,885	-	220,105	101,895	4,480,105	140,512	7,371,680
9 BROWN	3,663,550	689,000	-	291,419	513,804	341,781	161,765	6,326,232	216,252	12,203,803
10 BUFFALO	26,354,469	8,012,537	-	1,115,012	2,007,009	1,977,627	999,096	84,464,059	1,571,159	126,500,968
11 BURT	5,747,737	2,217,382	1,273,377	664,590	397,895	563,579	348,967	19,122,548	465,289	30,801,365
12 BUTLER	5,086,093	1,756,258	2,438,667	982,710	335,032	658,781	430,720	20,929,614	573,441	33,191,318
13 CASS	16,474,224	4,172,929	-	1,475,154	3,594,941	1,069,264	706,080	52,309,624	938,339	80,740,556
14 CEDAR	7,708,088	1,638,859	-	846,659	204,943	910,102	475,247	19,027,950	633,664	31,445,511
15 CHASE	2,907,886	1,545,839	-	226,473	64,036	932,891	244,044	9,698,448	339,065	15,958,680
16 CHERRY	4,682,815	504,927	-	317,976	307,705	870,810	420,379	14,892,913	571,120	22,568,645
17 CHEYENNE	6,217,305	2,777,964	-	423,224	287,175	718,191	235,721	15,760,193	323,059	26,742,831
18 CLAY	6,398,685	2,510,761	132,632	352,668	137,382	486,785	354,147	17,469,461	502,744	28,345,267
19 COLFAX	5,980,961	2,060,965	-	519,016	334,539	548,014	375,159	22,739,417	500,214	33,058,285
20 CUMING	4,279,131	1,987,788	2,870,601	622,843	437,486	622,913	506,186	19,656,448	674,916	31,658,312
21 CUSTER	7,693,027	2,054,042	2,264,972	619,095	566,797	1,180,928	468,084	27,938,028	735,730	43,520,703
22 DAKOTA	8,243,415	5,373,057	-	376,279	250,397	800,101	406,897	22,580,830	542,530	38,573,505
23 DAWES	4,361,336	1,499,885	-	278,837	71,402	172,567	185,688	11,671,842	254,489	18,496,046
24 DAWSON	12,214,371	4,407,336	-	413,444	1,153,382	1,014,172	541,981	41,229,469	849,035	61,823,189
25 DEUEL	2,142,460	327,319	-	236,537	10,610	227,836	74,025	3,382,062	102,486	6,503,335
26 DIXON	5,248,973	928,869	1,262,199	460,382	63,510	546,191	295,445	13,869,943	393,927	23,069,439
27 DODGE	13,902,308	8,947,182	1,983,005	1,618,854	1,223,691	1,477,087	946,739	53,544,721	1,262,315	84,905,901
28 DOUGLAS	202,454,934	241,884,173	-	12,730,187	147,346,217	20,601,525	10,451,050	776,162,890	13,934,079	1,425,565,055
29 DUNDY	2,807,856	282,989	-	122,883	80,883	555,319	144,958	5,844,259	201,834	10,040,981
30 FILLMORE	6,136,773	2,484,310	244,117	429,272	147,279	548,355	430,565	16,491,776	560,317	27,472,763
31 FRANKLIN	3,440,919	531,615	228,431	525,409	145,464	396,080	152,893	8,669,032	229,114	14,318,956
32 FRONTIER	2,587,401	331,672	-	313,985	192,888	323,553	153,331	9,126,575	220,458	13,249,864
33 FURNAS	3,450,601	1,119,268	-	307,035	147,775	442,475	170,826	9,723,680	255,952	15,617,612
34 GAGE	11,222,564	4,671,563	1,358,910	866,754	166,071	1,509,062	633,517	36,934,983	841,730	58,205,154
35 GARDEN	4,106,627	167,139	-	188,592	405,151	419,630	138,835	3,510,926	190,287	9,127,187
36 GARFIELD	1,613,114	576,758	-	107,106	129,103	186,728	73,282	5,012,674	114,002	7,812,768
37 GOSPER	2,006,130	270,792	-	264,480	311,097	316,390	145,788	7,372,307	220,404	10,907,389
38 GRANT	1,023,643	55,947	-	45,245	9,958	56,481	61,737	1,457,180	86,930	2,797,121
39 GREELEY	2,337,222	691,870	-	213,052	83,514	374,182	145,878	8,033,735	228,446	12,107,897
40 HALL	27,467,300	13,844,213	-	623,663	3,339,862	1,796,695	963,612	75,411,085	1,503,595	124,950,025
41 HAMILTON	5,442,150	2,910,571	-	546,965	332,271	763,215	541,507	26,279,284	762,207	37,578,170
42 HARLAN	2,832,939	579,122	50,778	393,621	108,795	470,345	180,290	10,490,811	272,073	15,378,774
43 HAYES	1,065,477	60,626	-	214,233	60,351	182,133	87,646	4,301,913	121,890	6,094,269
44 HITCHCOCK	2,067,600	446,379	-	268,671	149,152	256,767	123,414	6,861,103	171,838	10,344,925
45 HOLT	10,751,458	1,676,480	1,068,522	598,752	162,109	1,052,786	508,351	25,267,433	701,967	41,787,857
46 HOOKER	1,000,160	70,544	-	28,968	49,197	60,669	66,315	1,911,246	88,377	3,275,476
47 HOWARD	2,483,446	1,065,327	-	421,137	276,492	512,117	206,790	14,478,460	323,346	19,767,116



**Table 9 2024 Property Taxes Levied by Local Governments (continued)**

<b>County Number &amp; Name</b>	<b>Counties</b>	<b>Cities &amp; Villages</b>	<b>Townships</b>	<b>Rural Fire Districts</b>	<b>Miscellaneous Districts</b>	<b>NRD - Natural Resource Dist.</b>	<b>Educational Service Units</b>	<b>School Districts</b>	<b>Community Colleges</b>	<b>Total Property Taxes Levied</b>
48 JEFFERSON	\$ 7,428,991	\$ 1,430,483	\$ -	\$ 728,788	\$ 884,256	\$ 628,115	\$ 348,959	\$ 17,448,005	\$ 465,278	\$ 29,362,875
49 JOHNSON	3,210,513	773,835	-	351,945	92,023	353,192	176,621	10,369,045	235,493	15,562,667
50 KEARNEY	4,719,339	1,826,664	-	509,828	152,070	678,125	312,676	20,158,703	472,398	28,829,804
51 KEITH	5,514,717	1,835,670	-	382,506	177,777	436,175	373,200	17,805,452	497,298	27,022,796
52 KEYA PAHA	1,135,329	70,590	-	60,308	17,337	204,551	89,151	2,352,381	118,869	4,048,516
53 KIMBALL	4,311,186	840,198	-	179,948	174,830	440,693	144,642	7,441,904	198,234	13,731,635
54 KNOX	4,027,944	1,256,248	1,632,565	1,073,881	341,870	904,328	439,157	19,634,704	586,179	29,896,875
55 LANCASTER	95,457,225	109,234,350	-	3,360,770	33,604,780	9,734,231	6,468,479	463,926,548	8,586,329	730,372,711
56 LINCOLN	17,243,319	10,519,433	-	1,186,010	734,367	1,182,249	928,646	57,854,666	1,247,628	90,896,319
57 LOGAN	1,180,800	56,055	-	72,923	23,198	54,418	57,453	2,834,527	79,270	4,358,644
58 LOUP	771,135	39,004	-	55,900	90,766	124,047	48,030	2,358,112	75,638	3,562,632
59 MADISON	18,536,525	8,186,052	-	976,150	1,967,662	1,071,973	830,757	47,859,064	1,146,409	80,574,593
60 MCPHERSON	954,980	-	-	24,453	-	63,862	59,045	2,765,355	78,688	3,946,385
61 MERRICK	5,932,760	1,473,473	223,027	552,460	111,857	544,378	329,329	16,355,057	447,869	25,970,209
62 MORRILL	4,339,177	639,256	-	443,768	255,535	651,133	215,440	13,241,106	295,265	20,080,680
63 NANCE	3,275,923	777,447	208,803	295,825	75,803	377,873	175,249	9,231,200	236,253	14,654,375
64 NEMAHA	4,637,215	998,463	-	401,181	72,888	462,873	231,469	13,092,917	308,624	20,205,630
65 NUCKOLLS	3,282,086	542,438	-	213,419	94,003	315,676	188,239	10,633,490	263,281	15,532,632
66 OTOE	8,993,962	3,227,585	-	516,868	467,452	916,202	466,027	29,465,167	620,568	44,673,832
67 PAWNEE	2,727,711	355,489	-	163,899	44,723	283,485	134,736	6,519,890	179,650	10,409,584
68 PERKINS	3,884,228	550,801	-	471,460	655,064	889,406	242,564	8,373,473	323,258	15,390,254
69 PHELPS	4,329,245	2,481,671	-	739,829	409,359	812,104	374,261	23,029,003	565,730	32,741,201
70 PIERCE	5,075,792	1,890,475	-	716,603	128,762	493,114	388,390	17,298,723	534,281	26,526,139
71 PLATTE	13,402,589	8,448,422	1,454,854	1,501,638	386,714	2,137,383	1,087,484	57,016,090	1,452,151	86,887,325
72 POLK	4,421,946	817,971	-	499,306	326,089	460,721	327,696	15,355,048	436,531	22,645,309
73 RED WILLOW	4,480,788	2,756,305	-	311,436	46,018	490,968	235,540	12,211,000	328,572	20,860,629
74 RICHARDSON	5,985,414	1,088,533	-	250,967	123,954	548,826	274,450	12,273,454	365,933	20,911,531
75 ROCK	3,024,746	172,752	-	136,157	86,119	221,178	107,309	3,955,665	143,079	7,847,005
76 SALINE	8,176,975	3,114,175	-	348,779	486,804	990,351	436,165	23,584,732	564,843	37,702,823
77 SARPY	78,766,283	74,013,261	-	16,162,456	62,885,476	8,172,946	4,146,173	307,161,094	5,528,234	556,835,923
78 SAUNDERS	12,026,691	5,476,292	2,348,643	2,557,675	2,758,393	1,400,863	835,172	47,118,745	1,113,467	75,635,941
79 SCOTTS BLUFF	14,181,072	5,322,836	-	801,695	2,369,188	1,797,736	594,820	39,770,997	815,210	65,653,552
80 SEWARD	10,325,308	3,653,721	-	1,016,838	708,296	761,419	586,510	28,284,210	757,188	46,093,491
81 SHERIDAN	4,469,150	705,884	-	244,375	393,681	210,263	225,485	10,482,914	210,079	17,041,830
82 SHERMAN	2,927,810	623,888	-	116,342	59,845	362,309	140,659	8,309,529	221,197	12,761,579
83 SIOUX	1,556,001	44,600	-	254,708	46,280	192,539	113,063	5,255,719	154,955	7,617,864
84 STANTON	5,466,194	472,864	-	450,447	424,012	373,719	297,190	15,285,087	404,920	23,174,433
85 THAYER	3,753,826	945,876	-	537,615	279,026	461,044	363,372	14,351,511	484,366	21,176,637
86 THOMAS	849,711	63,068	-	54,825	113,402	57,988	61,905	2,524,614	84,470	3,809,984
87 THURSTON	4,356,015	1,019,362	293,768	254,391	154,418	310,880	193,421	10,104,028	257,894	16,944,176
88 VALLEY	3,826,098	1,325,320	179,963	290,012	216,750	404,320	156,969	10,066,089	246,846	16,712,366
89 WASHINGTON	12,334,047	4,630,143	687,135	1,227,637	2,381,251	1,384,099	702,161	39,149,317	936,215	63,432,004
90 WAYNE	5,945,270	1,629,225	-	390,465	363,883	502,421	407,127	22,029,905	544,365	31,812,660
91 WEBSTER	3,883,576	550,033	-	368,238	73,911	392,046	186,023	9,839,809	265,198	15,558,834
92 WHEELER	1,975,527	44,891	-	202,462	42,830	237,467	107,550	4,032,360	148,456	6,791,543
93 YORK	7,988,890	2,982,402	-	824,896	517,654	784,018	614,209	30,934,253	794,948	45,441,269
<b>STATE TOTALS</b>	<b>\$ 912,472,168</b>	<b>\$ 610,605,787</b>	<b>\$ 22,311,843</b>	<b>\$ 75,768,065</b>	<b>\$ 283,697,482</b>	<b>\$ 93,800,188</b>	<b>\$ 50,900,743</b>	<b>\$ 3,182,932,653</b>	<b>\$ 69,363,774</b>	<b>\$ 5,301,852,703</b>

**Table 10 2023 vs 2024 Number of Taxing Subdivisions by Type**

<b>Taxing Subdivision Type:</b>	<b>2023</b>	<b>2024</b>
Counties	93	93
Cities <sup>1</sup>	527	528
Townships	327	327
Fire Districts <sup>3</sup>	408	408
NRD Natural Resource Districts	23	23
ESU Educational Service Units	17	17
Community Colleges	6	6
<b>School Districts:</b>		
Class 1 Elementary Districts & Class VI High School Districts <sup>4</sup>		
K-12 Base School Districts	246	246
K-12 Base Schools with Learning Community District	11	11
Learning Community District <sup>4</sup>	1	1
K-12 Base Schools participate in Unified Systems	4	2
Unified School Systems	2	1
<b>Total School Systems (including unified &amp; LC)</b>	<b>245</b>	<b>247</b>
School Districts with Bonds (voted on by patrons)	114	117
<b>Miscellaneous Districts:</b>		
Airport Authority County	7	7
Airport Authority City	29	29
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery <sup>5</sup>	90	90
Community Building	3	3
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	22	22
Hospital Districts <sup>6</sup>	11	12
Joint Public Agency (JPA)	3	3
Library/Bookmobile	5	5
Metropolitan Utilities District <sup>7</sup>	1	1
Parking District	3	3
Reclamation District <sup>8</sup>	3	3
Road District	6	5
Railroad Transportation Safety District	1	4
Sanitary Improvement Districts	363	370
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Community Redevelopment Authority	7	7
Public Building Commission	1	1
<b>Total Miscellaneous Districts</b>	<b>644</b>	<b>654</b>
<b>Estimated total number of taxing subdivisions levying a property tax</b>	<b>2,290</b>	<b>2,303</b>

Notes:

<sup>1</sup> 11 cities overlap into multiple counties; Emerson, Farnum, Halsey, Newman Grove, Oxford, Palisade, Randolph, Shelton, Tilden, Trumbell, and Wakefield.

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

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

<sup>4</sup> 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.

<sup>5</sup> 90 unique cemetery districts, 15 overlap into multiple counties.

<sup>6</sup> 11 unique hospital districts, 6 overlaps into multiple counties.

<sup>7</sup> 1 metropolitan utilities district overlaps into 2 counties.

<sup>8</sup> 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 2024 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	5,169,605,558	0.296059	0.051953	0.348012	\$ 17,990,911.82	48 JEFFERSON	2,326,384,000	0.298612	0.020724	0.319336	\$ 7,428,990.81
2 ANTELOPE	3,001,925,850	0.269606	0.015284	0.284890	8,552,198.14	49 JOHNSON	1,177,456,807	0.272664	0.000000	0.272664	3,210,512.51
3 ARTHUR	284,736,179	0.211879	0.000000	0.211879	603,297.51	50 KEARNEY	2,361,982,116	0.168249	0.031555	0.199804	4,719,339.49
4 BANNER	312,953,746	0.434686	0.000000	0.434686	1,360,369.53	51 KEITH	2,487,732,370	0.221676	0.000000	0.221676	5,514,716.68
5 BLAINE	360,015,450	0.220924	0.000000	0.220924	795,362.68	52 KEYA PAHA	594,339,790	0.153207	0.037816	0.191023	1,135,329.12
6 BOONE	3,175,371,571	0.150000	0.000000	0.150000	4,763,063.39	53 KIMBALL	938,561,079	0.459339	0.000000	0.459339	4,311,186.37
7 BOX BUTTE	1,697,916,047	0.291284	0.041938	0.333222	5,657,838.73	54 KNOX *	2,930,879,810	0.137431	0.000000	0.137431	4,027,943.82
8 BOYD *	702,558,784	0.291783	0.000000	0.291783	2,049,952.30	55 LANCASTER	42,931,645,058	0.221158	0.001189	0.222347	95,457,224.84
9 BROWN	1,081,258,567	0.338822	0.000000	0.338822	3,663,549.53	56 LINCOLN	6,241,200,093	0.252227	0.024054	0.276281	17,243,318.95
10 BUFFALO	7,855,766,173	0.314411	0.021068	0.335479	26,354,469.23	57 LOGAN	396,545,529	0.297771	0.000000	0.297771	1,180,799.65
11 BURT *	2,326,425,808	0.247062	0.000000	0.247062	5,747,737.19	58 LOUP	378,191,448	0.203900	0.000000	0.203900	771,135.42
12 BUTLER *	2,867,195,690	0.172478	0.004911	0.177389	5,086,093.34	59 MADISON	5,731,995,985	0.323386	0.000000	0.323386	18,536,524.75
13 CASS	4,691,687,825	0.351136	0.000000	0.351136	16,474,224.27	60 MCPHERSON	393,635,513	0.242605	0.000000	0.242605	954,979.91
14 CEDAR	3,168,306,048	0.232076	0.011211	0.243287	7,708,087.91	61 MERRICK *	2,239,332,359	0.261341	0.003593	0.264934	5,932,760.34
15 CHASE	1,696,155,596	0.171439	0.000000	0.171439	2,907,885.86	62 MORRILL	1,397,968,375	0.297890	0.012501	0.310391	4,339,177.15
16 CHERRY	2,795,250,119	0.167527	0.000000	0.167527	4,682,815.30	63 NANCE *	1,181,260,755	0.277324	0.000000	0.277324	3,275,922.79
17 CHEYENNE	1,529,559,830	0.406476	0.000000	0.406476	6,217,305.49	64 NEMAHA	1,543,104,459	0.300511	0.000000	0.300511	4,637,215.00
18 CLAY *	2,513,711,641	0.224436	0.030115	0.254551	6,398,685.42	65 NUCKOLLS	1,316,397,050	0.249323	0.000000	0.249323	3,282,086.45
19 COLFAX	2,501,058,415	0.239137	0.000000	0.239137	5,980,960.84	66 OTOE	3,102,811,465	0.289864	0.000000	0.289864	8,993,962.43
20 CUMING *	3,374,571,306	0.126805	0.000000	0.126805	4,279,130.82	67 PAWNEE	898,241,050	0.303672	0.000000	0.303672	2,727,711.27
21 CUSTER *	3,680,480,391	0.209022	0.000000	0.209022	7,693,027.40	68 PERKINS	1,617,098,353	0.240197	0.000000	0.240197	3,884,227.78
22 DAKOTA	2,712,636,709	0.303889	0.000000	0.303889	8,243,414.79	69 PHELPS	2,828,643,266	0.153050	0.000000	0.153050	4,329,244.76
23 DAWES	1,204,905,740	0.355792	0.006172	0.361964	4,361,335.73	70 PIERCE	2,671,395,815	0.190005	0.000000	0.190005	5,075,791.61
24 DAWSON	4,245,164,202	0.287724	0.000000	0.287724	12,214,370.59	71 PLATTE *	7,260,726,942	0.180096	0.004494	0.184590	13,402,589.22
25 DEUEL	485,232,299	0.441532	0.000000	0.441532	2,142,460.07	72 POLK	2,182,650,163	0.171143	0.031452	0.202595	4,421,945.93
26 DIXON *	1,969,630,280	0.266495	0.000000	0.266495	5,248,972.55	73 RED WILLOW	1,643,676,956	0.244075	0.028532	0.272607	4,480,788.36
27 DODGE *	6,311,522,302	0.199767	0.020500	0.220267	13,902,307.98	74 RICHARDSON	1,829,659,741	0.304407	0.022725	0.327132	5,985,413.85
28 DOUGLAS	69,670,299,230	0.281980	0.008610	0.290590	202,454,933.91	75 ROCK	715,390,112	0.393943	0.028867	0.422810	3,024,745.76
29 DUNDY	1,009,668,452	0.278096	0.000000	0.278096	2,807,856.07	76 SALINE	2,824,200,579	0.271820	0.017712	0.289532	8,176,974.51
30 FILLMORE *	2,801,575,116	0.210113	0.008934	0.219047	6,136,773.45	77 SARPY	27,641,166,766	0.284960	0.000000	0.284960	78,766,282.79
31 FRANKLIN *	1,145,565,804	0.300368	0.000000	0.300368	3,440,918.69	78 SAUNDERS *	5,567,290,017	0.216023	0.000000	0.216023	12,026,691.27
32 FRONTIER	1,102,831,611	0.228145	0.006468	0.234613	2,587,401.48	79 SCOTTS BLUFF	3,859,702,026	0.346995	0.020418	0.367413	14,181,071.98
33 FURNAS	1,279,751,957	0.250937	0.018693	0.269630	3,450,600.68	80 SEWARD	3,785,909,138	0.254234	0.018495	0.272729	10,325,307.89
34 GAGE *	4,208,624,411	0.266656	0.000000	0.266656	11,222,563.66	81 SHERIDAN	1,468,102,182	0.304416	0.000000	0.304416	4,469,149.56
35 GARDEN	900,935,387	0.399931	0.055886	0.455817	4,106,627.06	82 SHERMAN	1,105,980,234	0.264725	0.000000	0.264725	2,927,809.84
36 GARFIELD	570,001,943	0.283000	0.000000	0.283000	1,613,113.69	83 SIOUX	733,648,698	0.212090	0.000000	0.212090	1,556,000.63
37 GOSPER	1,102,018,968	0.182041	0.000000	0.182041	2,006,129.68	84 STANTON	2,024,589,047	0.269990	0.000000	0.269990	5,466,194.37
38 GRANT	411,577,968	0.248711	0.000000	0.248711	1,023,643.16	85 THAYER	2,421,813,078	0.155000	0.000000	0.155000	3,753,826.49
39 GREELEY	1,142,224,102	0.204620	0.000000	0.204620	2,337,221.92	86 THOMAS	422,562,279	0.201085	0.000000	0.201085	849,710.70
40 HALL	7,517,966,345	0.324294	0.041061	0.365355	27,467,299.60	87 THURSTON *	1,289,469,638	0.308435	0.029379	0.337814	4,356,014.83
41 HAMILTON	3,811,026,017	0.137831	0.004969	0.142800	5,442,150.10	88 VALLEY *	1,234,223,635	0.307326	0.002674	0.310000	3,826,097.72
42 HARLAN *	1,360,353,588	0.208249	0.000000	0.208249	2,832,939.05	89 WASHINGTON *	4,681,061,578	0.263488	0.000000	0.263488	12,334,046.62
43 HAYES	609,751,682	0.174739	0.000000	0.174739	1,065,477.34	90 WAYNE	2,721,816,304	0.218430	0.000000	0.218430	5,945,269.73
44 HITCHCOCK	859,613,742	0.240526	0.000000	0.240526	2,067,600.29	91 WEBSTER	1,325,984,622	0.277086	0.015796	0.292882	3,883,575.65
45 HOLT *	3,509,797,568	0.306326	0.000000	0.306326	10,751,457.64	92 WHEELER	742,279,099	0.266143	0.000000	0.266143	1,975,526.86
46 HOOKER	442,100,594	0.226228	0.000000	0.226228	1,000,160.21	93 YORK	3,974,712,985	0.180720	0.020272	0.200992	7,988,889.99
47 HOWARD	1,616,729,213	0.153609	0.000000	0.153609	2,483,445.50	<b>STATE TOTALS</b>	<b>345,931,434,188</b>				<b>\$ 912,472,168.04</b>

\* County also has townships that set tax rates.



Table 12 School Systems 2024-2025 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	97,196,875,641	\$13,403,251.21
KENESAW 3	3	01-0003		554,434,996	4,266,894.70
HASTINGS 18	3	01-0018		1,747,570,118	17,825,225.72
ADAMS CENTRAL HIGH 90	3	01-0090		2,332,749,384	13,915,136.19
SILVER LAKE 123	3	01-0123		937,251,113	4,081,564.22
NELIGH-OAKDALE 9	3	02-0009		663,860,433	4,898,785.27
ELGIN 18	3	02-0018		872,883,211	3,636,628.66
SUMMERLAND 115	3	02-0115		1,256,922,697	6,008,236.46
ARTHUR CO HIGH 500	3	03-0500		296,253,657	2,418,181.19
BANNER 1	3	04-0001		352,272,586	2,817,588.64
SANDHILLS 71	3	05-0071		473,554,341	2,902,445.00
BOONE CENTRAL 1	3	06-0001		1,935,552,168	7,305,656.31
ST EDWARD 17	3	06-0017		568,152,688	3,199,413.87
RIVERSIDE 75	3	06-0075		1,049,948,894	4,822,107.78
ALLIANCE 6	3	07-0006		1,279,553,568	12,391,193.38
HEMINGFORD 10	3	07-0010		743,143,915	6,696,058.75
BOYD COUNTY SCH 51	3	08-0051		790,702,919	5,089,981.07
AINSWORTH 10	3	09-0010		1,055,405,811	6,182,452.80
GIBBON 2	3	10-0002		716,938,666	7,110,453.75
KEARNEY 7	3	10-0007		5,057,139,189	50,332,644.72
ELM CREEK 9	3	10-0009		482,147,076	4,480,558.68
SHELTON 19	3	10-0019		420,980,594	4,436,529.29
RAVENNA 69	3	10-0069		825,813,638	5,873,078.02
PLEASANTON 105	3	10-0105		461,779,879	4,021,718.90
AMHERST 119	3	10-0119		420,125,028	2,843,767.16
TEKAMAH-HERMAN 1	3	11-0001		1,147,738,253	7,413,819.80
OAKLAND-CRAIG 14	3	11-0014		664,974,819	5,841,253.78
LYONS-DECATUR NORTHEAST 20	3	11-0020		688,964,238	4,465,805.75
DAVID CITY 56	3	12-0056		1,603,694,479	11,356,914.96
EAST BUTLER 2R	3	12-0502		1,111,451,775	7,669,948.23
PLATTSMOUTH 1	3	13-0001		1,080,276,890	11,756,830.37
WEeping WATER 22	3	13-0022		435,072,783	4,568,265.18
LOUISVILLE 32	3	13-0032		723,290,544	7,527,993.74
CONESTOGA 56	3	13-0056		1,014,826,026	9,566,340.31
ELMWOOD-MURDOCK 97	3	13-0097		563,331,915	5,270,578.89
HARTINGTON-NEWCASTLE 8	3	14-0008		1,439,113,218	6,334,715.25
RANDOLPH 45	3	14-0045		901,814,145	3,430,064.06
LAUREL-CONCORD-COLERIDGE 54	3	14-0054		1,248,857,911	8,392,845.96
WYNOT 101	3	14-0101		235,188,934	2,141,775.02
CHASE COUNTY SCHOOLS 10	3	15-0010		1,539,335,015	8,392,105.40
WAUNETA-PALISADE 536	3	15-0536		474,784,747	4,141,017.63
VALENTINE HIGH 6	3	16-0006		1,754,589,744	8,674,565.13
CODY-KILGORE 30	3	16-0030		244,524,936	1,858,204.53
SIDNEY 1	3	17-0001		775,710,705	8,144,975.50
LEYTON 3	3	17-0003		460,095,873	4,205,726.71
POTTER-DIX 9	3	17-0009		370,263,560	2,993,003.27
SUTTON 2	3	18-0002		920,330,046	5,861,480.39
HARVARD 11	3	18-0011		437,938,909	3,620,835.17
SANDY CREEK 1C	3	18-0501		1,202,282,247	8,000,453.54
LEIGH 39	3	19-0039		562,973,374	4,011,285.72
CLARKSON 58	3	19-0058		533,646,335	3,458,033.30
HOWELLS-DODGE 70	3	19-0070		958,687,132	4,720,264.80
SCHUYLER CENTRAL HIGH 123	3	19-0123		1,774,402,574	17,595,334.90
WEST POINT 1	3	20-0001		1,753,611,838	9,498,030.85
BANCROFT-ROSALIE 20	3	20-0020		547,541,539	2,725,473.47
WISNER-PILGER 30	3	20-0030		1,176,238,545	6,157,183.15
ANSELMO-MERNA 15	3	21-0015		676,629,648	3,563,239.72
BROKEN BOW 25	3	21-0025		1,036,268,253	7,551,070.83
ANSLEY 44	3	21-0044		399,483,446	3,311,950.85
SARGENT 84	3	21-0084		394,001,294	3,061,699.48
ARNOLD 89	3	21-0089		484,076,208	3,386,400.10
CALLAWAY 180	3	21-0180		497,169,648	3,281,013.03
SO SIOUX CITY 11	3	22-0011		1,583,210,853	14,413,381.09
HOMER 31	3	22-0031		545,684,821	\$3,602,158.24

**Table 12 School Systems 2024-2025 Cumulative Totals (continued)**

School System by County/District#	Class	Cnty/Dist# syscode	Unifed	School System Value	School System Taxes (excluding bond taxes)*
CHADRON 2	3	23-0002		725,842,582	\$6,970,711.17
CRAWFORD 71	3	23-0071		313,273,036	3,249,067.63
LEXINGTON 1	3	24-0001		1,382,727,236	13,037,283.70
OVERTON 4	3	24-0004		418,103,391	3,668,017.25
COZAD 11	3	24-0011		1,012,532,306	10,035,249.16
GOTHENBURG 20	3	24-0020		1,055,593,032	10,432,965.16
SUMNER-EDDYVILLE-MILLER 101	3	24-0101		440,070,435	3,809,928.23
CREEK VALLEY 25	3	25-0025		519,398,050	3,699,294.17
SOUTH PLATTE 95	3	25-0095		582,769,093	3,638,166.50
PONCA 1	3	26-0001		580,889,207	5,360,302.04
ALLEN 70	3	26-0070		460,411,391	2,698,709.65
EMERSON-HUBBARD 561	3	26-0561		598,077,971	3,601,421.51
FREMONT 1	3	27-0001		3,956,586,596	34,061,867.73
SCRIBNER-SNYDER 62	3	27-0062		622,512,980	3,972,419.74
LOGAN VIEW 594	3	27-0594		1,098,827,253	7,092,483.77
NORTH BEND CENTRAL 595	3	27-0595		1,378,927,232	7,612,967.16
OMAHA 1	5	28-0001		34,400,158,529	325,030,247.02
ELKHORN 10	3	28-0010		10,821,744,805	78,106,035.89
DOUGLAS CO. WEST COMMUNITY 15	3	28-0015		1,788,785,515	12,479,435.18
MILLARD 17	3	28-0017		16,293,103,423	163,421,723.19
RALSTON 54	3	28-0054		2,456,512,420	23,641,285.79
BENNINGTON 59	3	28-0059		2,832,334,809	28,323,476.74
WESTSIDE 66	3	28-0066		4,982,943,660	43,678,387.61
DUNDY CO 117	3	29-0117		1,108,562,836	6,141,673.92
EXETER-MILLIGAN 1	3	30-0001		830,948,329	4,510,900.18
FILLMORE CO. DIST 25	3	30-0025		1,334,635,184	7,414,015.81
SHICKLEY 54	3	30-0054		586,323,325	4,485,378.12
FRANKLIN R6	3	31-0506		523,654,098	4,442,858.35
MAYWOOD 46	3	32-0046		406,531,027	3,335,210.62
EUSTIS-FARNAM 95	3	32-0095		519,613,525	3,897,984.08
MEDICINE VALLEY 125	3	32-0125		350,834,635	3,683,337.00
ARAPAHOE 18	3	33-0018		588,891,446	3,934,914.91
CAMBRIDGE 21	3	33-0021		432,646,841	3,891,745.62
SOUTHERN VALLEY 540	3	33-0540		1,030,460,496	6,811,785.51
SOUTHERN 1	3	34-0001		491,138,358	5,112,406.29
BEATRICE 15	3	34-0015		1,694,382,333	16,898,509.47
FREEMAN 34	3	34-0034		722,279,148	5,028,080.05
DILLER-ODELL 100	3	34-0100		721,375,867	4,407,577.23
GARDEN CO HIGH 1	3	35-0001		976,497,362	3,651,582.45
BURWELL HIGH 100	3	36-0100		556,571,337	5,041,878.68
ELWOOD 30	3	37-0030		770,219,091	3,837,715.71
HYANNIS HIGH 11	3	38-0011		793,633,242	2,809,836.08
CENTRAL VALLEY 60	3	39-0060		994,275,402	7,274,078.47
GRAND ISLAND 2	3	40-0002		4,855,406,612	48,096,841.13
NORTHWEST HIGH 82	3	40-0082		1,245,659,953	6,685,468.27
WOOD RIVER HIGH 83	3	40-0083		939,557,618	8,651,671.68
DONIPHAN-TRUMBULL 126	3	40-0126		853,781,803	6,984,864.44
GILTNER 2	3	41-0002		462,498,392	2,976,855.54
HAMPTON 91	3	41-0091		457,750,032	2,611,059.41
AURORA 4R	3	41-0504		2,147,554,371	14,859,075.53
ALMA 2	3	42-0002		519,653,742	4,469,024.34
HAYES CENTER 79	3	43-0079		457,630,034	2,894,320.18
HITCHCOCK COUNTY SCHOOLS 70	3	44-0070		509,171,130	4,147,599.76
O'NEILL 7	3	45-0007		1,353,971,446	10,823,937.77
STUART 44	3	45-0044		213,846,193	1,918,119.49
CHAMBERS 137	3	45-0137		339,528,612	2,482,729.89
WEST HOLT PUBLIC SCH 239	3	45-0239		1,168,234,204	6,524,043.38
MULLEN 1	3	46-0001		735,249,950	3,178,561.36
ST PAUL 1	3	47-0001		764,724,441	7,314,730.75
CENTURA 100	3	47-0100		696,430,738	6,432,668.34
ELBA 103	3	47-0103		180,794,460	1,867,430.59
FAIRBURY 8	3	48-0008		1,461,924,080	12,013,684.41
TRI COUNTY 300	3	48-0300		1,061,323,242	7,401,603.06
MERIDIAN 303	3	48-0303		526,132,123	\$2,935,794.59

\*School taxes exclude bonds voted on by patrons.

125,106,422,010

1,069,502,998.45

Table 12 School Systems 2024-2025 Cumulative Totals (continued)

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
STERLING 33	3	49-0033		394,602,656	\$3,307,671.94
JOHNSON CO CENTRAL 50	3	49-0050		911,737,214	8,845,042.09
WILCOX-HILDRETH 1	3	50-0001		890,562,486	6,182,336.05
AXTELL R1	3	50-0501		658,130,866	5,091,357.89
MINDEN R3	3	50-0503		1,549,701,710	11,356,629.23
OGALLALA 1	3	51-0001		1,605,433,406	10,909,488.43
PAXTON 6	3	51-0006		592,755,588	3,184,269.60
KEYA PAHA CO HIGH 100	3	52-0100		616,543,614	2,440,262.87
KIMBALL 1	3	53-0001		789,957,340	6,240,674.40
CREIGHTON 13	3	54-0013		642,808,533	4,570,936.60
CROFTON 96	3	54-0096		805,286,833	5,313,921.91
NIOBRARA 1R	3	54-0501		260,486,716	1,818,079.73
ISANTI C5	3	54-0505		7,866,134	81,822.79
WAUSA 76R	3	54-0576		495,294,869	3,390,148.25
VERDIGRE 83R	3	54-0583		399,851,388	2,789,885.03
BLOOMFIELD 86R	3	54-0586		840,560,873	4,827,339.46
LINCOLN 1	4	55-0001		36,525,705,452	365,979,200.28
WAVERLY 145	3	55-0145		2,533,961,144	23,071,596.41
MALCOLM 148	3	55-0148		552,952,334	4,435,579.67
NORRIS 160	3	55-0160		2,384,986,571	20,113,145.31
RAYMOND CENTRAL 161	3	55-0161		1,043,140,977	9,345,982.65
NORTH PLATTE 1	3	56-0001		3,194,060,675	30,604,041.48
BRADY 6	3	56-0006		394,754,319	3,295,248.59
MAXWELL 7	3	56-0007		370,182,767	2,350,883.61
HERSHEY 37	3	56-0037		664,964,072	5,679,987.18
SUTHERLAND 55	3	56-0055		491,160,656	4,752,177.20
WALLACE 65R	3	56-0565		582,258,381	4,349,466.41
STAPLETON R1	3	57-0501		438,444,625	2,956,585.26
LOUP CO 25	3	58-0025		381,226,316	2,378,099.85
MADISON 1	3	59-0001		1,030,018,071	7,792,442.45
NORFOLK 2	3	59-0002		3,791,177,533	35,073,794.67
BATTLE CREEK 5	3	59-0005		850,927,596	5,386,450.72
NEWMAN GROVE 13	3	59-0013		790,338,845	3,962,991.59
ELKHORN VALLEY 80	3	59-0080		894,999,911	5,623,359.33
MCPHERSON CO HIGH 90	3	60-0090		384,989,695	2,691,075.06
CENTRAL CITY 4	3	61-0004		1,300,200,553	9,679,394.98
PALMER 49	3	61-0049		355,739,416	3,161,990.90
BAYARD 21	3	62-0021		392,331,585	4,043,534.73
BRIDGEPORT 63	3	62-0063		777,529,182	6,939,794.77
FULLERTON 1	3	63-0001		590,070,469	4,687,468.39
TWIN RIVER 30	3	63-0030		1,194,132,526	7,929,551.13
JOHNSON-BROCK 23	3	64-0023		594,973,321	3,036,936.25
AUBURN 29	3	64-0029		853,547,897	9,015,103.19
LAWRENCE/NELSON 5	3	65-0005		521,096,794	3,961,084.45
SUPERIOR 11	3	65-0011		610,174,777	6,217,905.02
SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		1,102,025,434	8,448,297.46
NEBRASKA CITY 111	3	66-0111		1,248,609,927	11,723,633.40
PALMYRA ORI	3	66-0501		826,031,480	5,188,049.94
PAWNEE CITY 1	3	67-0001		396,216,903	3,348,039.38
LEWISTON 69	3	67-0069		519,195,153	3,277,751.83
PERKINS COUNTY SCHOOLS 20	3	68-0020		1,462,746,837	7,100,008.96
HOLDREGE 44	3	69-0044		1,433,229,627	11,511,901.10
BERTRAND 54	3	69-0054		692,802,957	5,424,251.34
LOOMIS 55	3	69-0055		599,307,991	3,527,333.29
PIERCE 2	3	70-0002		1,119,309,169	8,140,723.94
PLAINVIEW 5	3	70-0005		937,537,348	5,425,798.17
OSMOND 42R	3	70-0542		548,015,778	3,412,942.55
COLUMBUS 1	3	71-0001		2,879,306,115	28,843,685.78
LAKEVIEW COMMUNITY 5	3	71-0005		1,947,642,159	9,969,157.07
HUMPHREY 67	3	71-0067		1,155,855,337	3,988,181.40
CROSS COUNTY 15	3	72-0015		953,598,869	5,722,561.94
OSCEOLA 19	3	72-0019		612,442,181	4,256,595.11
SHELBY-RISING CITY 32	3	72-0032		934,498,429	5,535,966.72
HIGH PLAINS COMMUNITY 75	3	72-0075		1,024,808,796	5,812,375.12

\*School taxes exclude bonds voted on by patrons.

96,344,807,176

819,521,992.30



**Table 12 School Systems 2024-2025 Cumulative Totals**

**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 2024-2025 Detail of Base Schools Counties within each School System**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024	
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 <sup>(2)</sup>
00-9000	0	LEARNING COMM. DOUGLAS & SARPY	28 DOUGLAS	LEARNING COMM. DOUGLAS & SARPY	69,487,143,985	-	-	0.013830	9,610,070
00-9000	0	LEARNING COMM. DOUGLAS & SARPY	77 SARPY	LEARNING COMM. DOUGLAS & SARPY	27,633,846,332	0.012451	-	0.001238	3,782,793
00-9000	0	LEARNING COMM. DOUGLAS & SARPY	89 WASHINGTON	LEARNING COMM. DOUGLAS & SARPY	75,885,324	-	-	0.001238	10,388
00-9000			<b>School System Total</b>	<b>97,196,875,641</b>					<b>13,403,251</b>
01-0003	3	KENESAW 3	1 ADAMS	KENESAW 3	473,311,641	0.713082	0.056511	-	3,642,574
01-0003	3	KENESAW 3	40 HALL	KENESAW 3	23,615,009	0.713082	0.056511	-	181,740
01-0003	3	KENESAW 3	50 KEARNEY	KENESAW 3	57,508,346	0.713082	0.056511	-	442,581
01-0003			<b>School System Total</b>	<b>554,434,996</b>					<b>4,266,895</b>
01-0018	3	HASTINGS 18	1 ADAMS	HASTINGS 18	1,747,570,118	1.010000	-	0.010000	17,825,226
01-0018			<b>School System Total</b>	<b>1,747,570,118</b>					<b>17,825,226</b>
01-0090	3	ADAMS CENTRAL HIGH 90	1 ADAMS	ADAMS CENTRAL HIGH 90	2,205,172,866	0.566212	0.030300	-	13,154,126
01-0090	3	ADAMS CENTRAL HIGH 90	18 CLAY	ADAMS CENTRAL HIGH 90	112,157,978	0.566212	0.030300	-	669,037
01-0090	3	ADAMS CENTRAL HIGH 90	40 HALL	ADAMS CENTRAL HIGH 90	9,266,195	0.566212	0.030300	-	55,274
01-0090	3	ADAMS CENTRAL HIGH 90	50 KEARNEY	ADAMS CENTRAL HIGH 90	4,781,235	0.566212	0.030300	-	28,521
01-0090	3	ADAMS CENTRAL HIGH 90	91 WEBSTER	ADAMS CENTRAL HIGH 90	1,371,110	0.566212	0.030300	-	8,179
01-0090			<b>School System Total</b>	<b>2,332,749,384</b>					<b>13,915,136</b>
01-0123	3	SILVER LAKE 123	1 ADAMS	SILVER LAKE 123	432,430,046	0.428163	0.007319	-	1,883,156
01-0123	3	SILVER LAKE 123	31 FRANKLIN	SILVER LAKE 123	134,076,279	0.428163	0.007319	-	583,879
01-0123	3	SILVER LAKE 123	50 KEARNEY	SILVER LAKE 123	40,488,159	0.428163	0.007319	-	176,319
01-0123	3	SILVER LAKE 123	91 WEBSTER	SILVER LAKE 123	330,256,629	0.428163	0.007319	-	1,438,210
01-0123			<b>School System Total</b>	<b>937,251,113</b>					<b>4,081,564</b>
02-0009	3	NELIGH-OAKDALE 9	2 ANTELOPE	NELIGH-OAKDALE 9	662,001,233	0.661848	0.076075	-	4,885,066
02-0009	3	NELIGH-OAKDALE 9	70 PIERCE	NELIGH-OAKDALE 9	1,859,200	0.661848	0.076075	-	13,719
02-0009			<b>School System Total</b>	<b>663,860,433</b>					<b>4,898,785</b>
02-0018	3	ELGIN 18	2 ANTELOPE	ELGIN 18	781,412,142	0.393476	0.023146	-	3,255,540
02-0018	3	ELGIN 18	6 BOONE	ELGIN 18	63,726,497	0.393476	0.023146	-	265,499
02-0018	3	ELGIN 18	92 WHEELER	ELGIN 18	27,744,572	0.393476	0.023146	-	115,590
02-0018			<b>School System Total</b>	<b>872,883,211</b>					<b>3,636,629</b>
02-0115	3	SUMMERLAND 115	2 ANTELOPE	SUMMERLAND 115	816,846,146	0.468176	0.009835	-	3,904,620
02-0115	3	SUMMERLAND 115	45 HOLT	SUMMERLAND 115	370,980,485	0.468176	0.009835	-	1,773,329
02-0115	3	SUMMERLAND 115	54 KNOX	SUMMERLAND 115	26,721,920	0.468176	0.009835	-	127,734
02-0115	3	SUMMERLAND 115	92 WHEELER	SUMMERLAND 115	42,374,146	0.468176	0.009835	-	202,553
02-0115			<b>School System Total</b>	<b>1,256,922,697</b>					<b>6,008,236</b>
03-0500	3	ARTHUR CO HIGH 500	3 ARTHUR	ARTHUR CO HIGH 500	284,736,179	0.794089	0.011934	0.010229	2,324,169
03-0500	3	ARTHUR CO HIGH 500	51 KEITH	ARTHUR CO HIGH 500	1,397,457	0.794089	0.011934	0.010229	11,407
03-0500	3	ARTHUR CO HIGH 500	60 MCPHERSON	ARTHUR CO HIGH 500	10,120,021	0.794089	0.011934	0.010229	82,605
03-0500			<b>School System Total</b>	<b>296,253,657</b>					<b>2,418,181</b>
04-0001	3	BANNER 1	4 BANNER	BANNER 1	302,945,731	0.729985	0.069845	-	2,423,057
04-0001	3	BANNER 1	62 MORRILL	BANNER 1	47,982,589	0.729985	0.069845	-	383,780
04-0001	3	BANNER 1	79 SCOTTS BLUFF	BANNER 1	1,344,266	0.729985	0.069845	-	10,752
04-0001			<b>School System Total</b>	<b>352,272,586</b>					<b>2,817,589</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024	
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 <sup>(2)</sup>
05-0071	3 SANDHILLS 71	5 BLAINE	SANDHILLS 71	341,883,204	0.584790	0.028115	-	0.612905	2,095,425
05-0071	3 SANDHILLS 71	9 BROWN	SANDHILLS 71	18,580,217	0.584790	0.028115	-	0.612905	113,879
05-0071	3 SANDHILLS 71	21 CUSTER	SANDHILLS 71	24,188,310	0.584790	0.028115	-	0.612905	148,252
05-0071	3 SANDHILLS 71	57 LOGAN	SANDHILLS 71	12,702,817	0.584790	0.028115	-	0.612905	77,856
05-0071	3 SANDHILLS 71	58 LOUP	SANDHILLS 71	11,348,120	0.584800	0.028100	-	0.612900	69,553
05-0071	3 SANDHILLS 71	86 THOMAS	SANDHILLS 71	64,851,673	0.584790	0.028115	-	0.612905	397,480
05-0071			<b>School System Total</b>	<b>473,554,341</b>					<b>2,902,445</b>
06-0001	3 BOONE CENTRAL 1	2 ANTELOPE	BOONE CENTRAL 1	6,040,120	0.346130	0.031315	-	0.377445	22,798
06-0001	3 BOONE CENTRAL 1	6 BOONE	BOONE CENTRAL 1	1,929,512,048	0.346130	0.031315	-	0.377445	7,282,858
06-0001			<b>School System Total</b>	<b>1,935,552,168</b>					<b>7,305,656</b>
06-0017	3 ST EDWARD 17	6 BOONE	ST EDWARD 17	328,422,314	0.556550	0.006575	-	0.563125	1,849,431
06-0017	3 ST EDWARD 17	63 NANCE	ST EDWARD 17	52,831,138	0.556550	0.006575	-	0.563125	297,506
06-0017	3 ST EDWARD 17	71 PLATTE	ST EDWARD 17	186,899,236	0.556550	0.006575	-	0.563125	1,052,477
06-0017			<b>School System Total</b>	<b>568,152,688</b>					<b>3,199,414</b>
06-0075	3 RIVERSIDE 75	6 BOONE	RIVERSIDE 75	674,370,487	0.412370	0.043052	0.003848	0.459270	3,097,185
06-0075	3 RIVERSIDE 75	39 GREELEY	RIVERSIDE 75	316,144,774	0.412370	0.043052	0.003848	0.459270	1,451,961
06-0075	3 RIVERSIDE 75	63 NANCE	RIVERSIDE 75	58,641,118	0.412370	0.043052	0.003848	0.459270	269,322
06-0075	3 RIVERSIDE 75	92 WHEELER	RIVERSIDE 75	792,515	0.412370	0.043052	0.003848	0.459270	3,640
06-0075			<b>School System Total</b>	<b>1,049,948,894</b>					<b>4,822,108</b>
07-0006	3 ALLIANCE 6	7 BOX BUTTE	ALLIANCE 6	1,108,041,216	0.843579	0.094799	0.030020	0.968398	10,730,268
07-0006	3 ALLIANCE 6	62 MORRILL	ALLIANCE 6	59,679,548	0.843579	0.094799	0.030020	0.968398	577,937
07-0006	3 ALLIANCE 6	81 SHERIDAN	ALLIANCE 6	111,832,804	0.843579	0.094799	0.030020	0.968398	1,082,989
07-0006			<b>School System Total</b>	<b>1,279,553,568</b>					<b>12,391,193</b>
07-0010	3 HEMINGFORD 10	7 BOX BUTTE	HEMINGFORD 10	580,252,450	0.850040	0.040802	0.010201	0.901043	5,228,334
07-0010	3 HEMINGFORD 10	23 DAWES	HEMINGFORD 10	136,849,447	0.850040	0.040802	0.010201	0.901043	1,233,075
07-0010	3 HEMINGFORD 10	81 SHERIDAN	HEMINGFORD 10	26,042,018	0.850040	0.040802	0.010201	0.901043	234,650
07-0010			<b>School System Total</b>	<b>743,143,915</b>					<b>6,696,059</b>
08-0051	3 BOYD COUNTY SCH 51	8 BOYD	BOYD COUNTY SCH 51	685,430,043	0.633635	0.010092	-	0.643727	4,412,310
08-0051	3 BOYD COUNTY SCH 51	45 HOLT	BOYD COUNTY SCH 51	72,800,418	0.633635	0.010092	-	0.643727	468,636
08-0051	3 BOYD COUNTY SCH 51	54 KNOX	BOYD COUNTY SCH 51	32,472,458	0.633635	0.010092	-	0.643727	209,035
08-0051			<b>School System Total</b>	<b>790,702,919</b>					<b>5,089,981</b>
09-0010	3 AINSWORTH 10	9 BROWN	AINSWORTH 10	1,051,484,691	0.532102	0.053686	-	0.585788	6,159,483
09-0010	3 AINSWORTH 10	75 ROCK	AINSWORTH 10	3,921,120	0.532102	0.053686	-	0.585788	22,970
09-0010			<b>School System Total</b>	<b>1,055,405,811</b>					<b>6,182,453</b>
10-0002	3 GIBBON 2	10 BUFFALO	GIBBON 2	639,807,296	0.946437	0.045342	-	0.991779	6,345,480
10-0002	3 GIBBON 2	50 KEARNEY	GIBBON 2	77,131,370	0.946437	0.045342	-	0.991779	764,973
10-0002			<b>School System Total</b>	<b>716,938,666</b>					<b>7,110,454</b>
10-0007	3 KEARNEY 7	10 BUFFALO	KEARNEY 7	4,892,596,906	0.857176	0.108546	0.029556	0.995278	48,694,990
10-0007	3 KEARNEY 7	50 KEARNEY	KEARNEY 7	134,529,481	0.857176	0.108546	0.029556	0.995278	1,338,944
10-0007	3 KEARNEY 7	69 PHELPS	KEARNEY 7	30,012,802	0.857176	0.108546	0.029556	0.995278	298,711
10-0007			<b>School System Total</b>	<b>5,057,139,189</b>					<b>50,332,645</b>



**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024			
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 <sup>(2)</sup>		
10-0009	3	ELM CREEK 9	10 BUFFALO	ELM CREEK 9	341,468,537	0.878787	0.050505	-	0.929292	3,173,243	
10-0009	3	ELM CREEK 9	24 DAWSON	ELM CREEK 9	16,753,245	0.878787	0.050505	-	0.929292	155,687	
10-0009	3	ELM CREEK 9	69 PHELPS	ELM CREEK 9	123,925,294	0.878787	0.050505	-	0.929292	1,151,629	
10-0009			<b>School System Total</b>	<b>482,147,076</b>						<b>4,480,559</b>	
10-0019	3	SHELTON 19	1 ADAMS	SHELTON 19	3,346,651	1.007305	0.023995	0.022555	-	1.053855	35,269
10-0019	3	SHELTON 19	10 BUFFALO	SHELTON 19	326,747,571	1.007305	0.023995	0.022555	-	1.053855	3,443,449
10-0019	3	SHELTON 19	40 HALL	SHELTON 19	86,638,273	1.007305	0.023995	0.022555	-	1.053855	913,042
10-0019	3	SHELTON 19	50 KEARNEY	SHELTON 19	4,248,099	1.007305	0.023995	0.022555	-	1.053855	44,769
10-0019			<b>School System Total</b>	<b>420,980,594</b>						<b>4,436,529</b>	
10-0069	3	RAVENNA 69	10 BUFFALO	RAVENNA 69	648,408,793	0.543891	0.137772	0.029523	-	0.711186	4,611,398
10-0069	3	RAVENNA 69	82 SHERMAN	RAVENNA 69	177,404,845	0.543891	0.137772	0.029523	-	0.711186	1,261,680
10-0069			<b>School System Total</b>	<b>825,813,638</b>						<b>5,873,078</b>	
10-0105	3	PLEASANTON 105	10 BUFFALO	PLEASANTON 105	455,559,814	0.841058	0.029858	-	-	0.870916	3,967,547
10-0105	3	PLEASANTON 105	82 SHERMAN	PLEASANTON 105	6,220,065	0.841058	0.029858	-	-	0.870916	54,172
10-0105			<b>School System Total</b>	<b>461,779,879</b>						<b>4,021,719</b>	
10-0119	3	AMHERST 119	10 BUFFALO	AMHERST 119	420,125,028	0.667267	0.009618	-	-	0.676885	2,843,767
10-0119			<b>School System Total</b>	<b>420,125,028</b>						<b>2,843,767</b>	
11-0001	3	TEKAMAH-HERMAN 1	11 BURT	TEKAMAH-HERMAN 1	950,998,106	0.593690	0.052260	-	-	0.645950	6,142,975
11-0001	3	TEKAMAH-HERMAN 1	89 WASHINGTON	TEKAMAH-HERMAN 1	196,740,147	0.593690	0.052260	-	-	0.645950	1,270,845
11-0001			<b>School System Total</b>	<b>1,147,738,253</b>						<b>7,413,820</b>	
11-0014	3	OAKLAND-CRAIG 14	11 BURT	OAKLAND-CRAIG 14	638,212,676	0.838417	0.040000	-	-	0.878417	5,606,170
11-0014	3	OAKLAND-CRAIG 14	20 CUMING	OAKLAND-CRAIG 14	25,775,352	0.838417	0.040000	-	-	0.878417	226,415
11-0014	3	OAKLAND-CRAIG 14	27 DODGE	OAKLAND-CRAIG 14	986,791	0.838417	0.040000	-	-	0.878417	8,668
11-0014			<b>School System Total</b>	<b>664,974,819</b>						<b>5,841,254</b>	
11-0020	3	LYONS-DECATUR NORTHEAST 20	11 BURT	LYONS-DECATUR NORTHEAST 20	624,870,451	0.648191	-	-	-	0.648191	4,050,355
11-0020	3	LYONS-DECATUR NORTHEAST 20	20 CUMING	LYONS-DECATUR NORTHEAST 20	14,196,747	0.648191	-	-	-	0.648191	92,022
11-0020	3	LYONS-DECATUR NORTHEAST 20	87 THURSTON	LYONS-DECATUR NORTHEAST 20	49,897,040	0.648191	-	-	-	0.648191	323,428
11-0020			<b>School System Total</b>	<b>688,964,238</b>						<b>4,465,806</b>	
12-0056	3	DAVID CITY 56	12 BUTLER	DAVID CITY 56	1,585,785,410	0.618124	0.090047	-	-	0.708171	11,230,088
12-0056	3	DAVID CITY 56	71 PLATTE	DAVID CITY 56	9,275	0.618124	0.090047	-	-	0.708171	66
12-0056	3	DAVID CITY 56	78 SAUNDERS	DAVID CITY 56	17,185,064	0.618124	0.090047	-	-	0.708171	121,700
12-0056	3	DAVID CITY 56	80 SEWARD	DAVID CITY 56	714,730	0.618124	0.090047	-	-	0.708171	5,062
12-0056			<b>School System Total</b>	<b>1,603,694,479</b>						<b>11,356,915</b>	
12-0502	3	EAST BUTLER 2R	12 BUTLER	EAST BUTLER 2R	612,929,692	0.588447	0.081579	0.020057	-	0.690083	4,229,729
12-0502	3	EAST BUTLER 2R	78 SAUNDERS	EAST BUTLER 2R	400,951,686	0.588447	0.081579	0.020057	-	0.690083	2,766,902
12-0502	3	EAST BUTLER 2R	80 SEWARD	EAST BUTLER 2R	97,570,397	0.588447	0.081579	0.020057	-	0.690083	673,317
12-0502			<b>School System Total</b>	<b>1,111,451,775</b>						<b>7,669,948</b>	
13-0001	3	PLATTSMOUTH 1	13 CASS	PLATTSMOUTH 1	1,080,276,890	1.049961	-	0.038354	-	1.088315	11,756,830
13-0001			<b>School System Total</b>	<b>1,080,276,890</b>						<b>11,756,830</b>	
13-0022	3	WEEPING WATER 22	13 CASS	WEEPING WATER 22	435,072,783	1.017553	0.018051	0.014395	-	1.049999	4,568,265
13-0022			<b>School System Total</b>	<b>435,072,783</b>						<b>4,568,265</b>	

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024	
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 <sup>(2)</sup>
13-0032	3 LOUISVILLE 32	13 CASS	LOUISVILLE 32	716,939,457	1.012797	0.028000	-	1.040797	7,461,892
13-0032	3 LOUISVILLE 32	77 SARPY	LOUISVILLE 32	6,351,087	1.012797	0.028000	-	1.040797	66,102
13-0032			<b>School System Total</b>	<b>723,290,544</b>					<b>7,527,994</b>
13-0056	3 CONESTOGA 56	13 CASS	CONESTOGA 56	997,089,661	0.820131	0.092566	0.029960	0.942657	9,399,147
13-0056	3 CONESTOGA 56	66 OTOE	CONESTOGA 56	17,736,365	0.820131	0.092566	0.029960	0.942657	167,193
13-0056			<b>School System Total</b>	<b>1,014,826,026</b>					<b>9,566,340</b>
13-0097	3 ELMWOOD-MURDOCK 97	13 CASS	ELMWOOD-MURDOCK 97	548,265,092	0.767849	0.138433	0.029325	0.935607	5,129,613
13-0097	3 ELMWOOD-MURDOCK 97	66 OTOE	ELMWOOD-MURDOCK 97	15,066,823	0.767849	0.138433	0.029325	0.935607	140,966
13-0097			<b>School System Total</b>	<b>563,331,915</b>					<b>5,270,579</b>
14-0008	3 HARTINGTON-NEWCASTLE 8	14 CEDAR	HARTINGTON-NEWCASTLE 8	1,080,299,618	0.331324	0.108857	-	0.440181	4,755,283
14-0008	3 HARTINGTON-NEWCASTLE 8	26 DIXON	HARTINGTON-NEWCASTLE 8	358,813,600	0.331324	0.108857	-	0.440181	1,579,432
14-0008			<b>School System Total</b>	<b>1,439,113,218</b>					<b>6,334,715</b>
14-0045	3 RANDOLPH 45	14 CEDAR	RANDOLPH 45	457,066,941	0.374749	0.005602	-	0.380351	1,738,461
14-0045	3 RANDOLPH 45	70 PIERCE	RANDOLPH 45	224,407,946	0.374749	0.005602	-	0.380351	853,539
14-0045	3 RANDOLPH 45	90 WAYNE	RANDOLPH 45	220,339,258	0.374749	0.005602	-	0.380351	838,063
14-0045			<b>School System Total</b>	<b>901,814,145</b>					<b>3,430,064</b>
14-0054	3 LAUREL-CONCORD-COLERIDGE 54	14 CEDAR	LAUREL-CONCORD-COLERIDGE 54	957,882,642	0.570935	0.086951	0.014155	0.672041	6,437,371
14-0054	3 LAUREL-CONCORD-COLERIDGE 54	26 DIXON	LAUREL-CONCORD-COLERIDGE 54	255,105,842	0.570935	0.086951	0.014155	0.672041	1,714,418
14-0054	3 LAUREL-CONCORD-COLERIDGE 54	90 WAYNE	LAUREL-CONCORD-COLERIDGE 54	35,869,427	0.570935	0.086951	0.014155	0.672041	241,057
14-0054			<b>School System Total</b>	<b>1,248,857,911</b>					<b>8,392,846</b>
14-0101	3 WYNOT 101	14 CEDAR	WYNOT 101	232,233,374	0.873453	0.037207	-	0.910660	2,114,860
14-0101	3 WYNOT 101	26 DIXON	WYNOT 101	2,955,560	0.873453	0.037207	-	0.910660	26,915
14-0101			<b>School System Total</b>	<b>235,188,934</b>					<b>2,141,775</b>
15-0010	3 CHASE COUNTY SCHOOLS 10	15 CHASE	CHASE COUNTY SCHOOLS 10	1,461,824,366	0.518930	0.026247	-	0.545177	7,969,534
15-0010	3 CHASE COUNTY SCHOOLS 10	29 DUNDY	CHASE COUNTY SCHOOLS 10	77,510,649	0.518930	0.026247	-	0.545177	422,571
15-0010			<b>School System Total</b>	<b>1,539,335,015</b>					<b>8,392,105</b>
15-0536	3 WAUNETA-PALISADE 536	15 CHASE	WAUNETA-PALISADE 536	152,920,779	0.702189	0.139999	0.029999	0.872187	1,333,756
15-0536	3 WAUNETA-PALISADE 536	29 DUNDY	WAUNETA-PALISADE 536	80,880,920	0.702189	0.139999	0.029999	0.872187	705,434
15-0536	3 WAUNETA-PALISADE 536	43 HAYES	WAUNETA-PALISADE 536	144,083,747	0.702189	0.139999	0.029999	0.872187	1,256,682
15-0536	3 WAUNETA-PALISADE 536	44 HITCHCOCK	WAUNETA-PALISADE 536	96,899,301	0.702189	0.139999	0.029999	0.872187	845,145
15-0536			<b>School System Total</b>	<b>474,784,747</b>					<b>4,141,018</b>
16-0006	3 VALENTINE HIGH 6	9 BROWN	VALENTINE HIGH 6	1,778,629	0.484974	0.009417	-	0.494391	8,793
16-0006	3 VALENTINE HIGH 6	16 CHERRY	VALENTINE HIGH 6	1,752,811,115	0.484974	0.009417	-	0.494391	8,665,772
16-0006			<b>School System Total</b>	<b>1,754,589,744</b>					<b>8,674,565</b>
16-0030	3 CODY-KILGORE 30	16 CHERRY	CODY-KILGORE 30	244,524,936	0.718580	0.041342	-	0.759922	1,858,205
16-0030			<b>School System Total</b>	<b>244,524,936</b>					<b>1,858,205</b>
17-0001	3 SIDNEY 1	17 CHEYENNE	SIDNEY 1	775,710,705	1.050000	-	-	1.050000	8,144,976
17-0001			<b>School System Total</b>	<b>775,710,705</b>					<b>8,144,976</b>
17-0003	3 LEYTON 3	17 CHEYENNE	LEYTON 3	357,999,119	0.914096	-	-	0.914096	3,272,463
17-0003	3 LEYTON 3	62 MORRILL	LEYTON 3	102,096,754	0.914096	-	-	0.914096	933,264
17-0003			<b>School System Total</b>	<b>460,095,873</b>					<b>4,205,727</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	School System Name	County Number & Name	Base School District	2024 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates <sup>(1)</sup>	2024 Total Tax Rate	2024 Excluding Bond <sup>(2)</sup>
17-0009	3 POTTER-DIX 9	4 BANNER	POTTER-DIX 9	3,373,009	0.790607	0.017735	-	-	0.808342	27,266
17-0009	3 POTTER-DIX 9	17 CHEYENNE	POTTER-DIX 9	218,286,812	0.790607	0.017735	-	-	0.808342	1,764,508
17-0009	3 POTTER-DIX 9	53 KIMBALL	POTTER-DIX 9	148,603,739	0.790607	0.017735	-	-	0.808342	1,201,229
17-0009			<b>School System Total</b>	<b>370,263,560</b>						<b>2,993,003</b>
18.0501	3	18 CLAY	SANDY CREEK 1C	1,118,969,794	0.579326	0.058808	0.027304	-	0.665438	7,446,060
18.0501			<b>School System Total</b>	<b>1,118,969,794</b>						<b>7,446,060</b>
18-0002	3 SUTTON 2	18 CLAY	SUTTON 2	639,283,549	0.554529	0.054906	0.027453	-	0.636888	4,071,527
18-0002	3 SUTTON 2	30 FILLMORE	SUTTON 2	226,778,766	0.554529	0.054906	0.027453	-	0.636888	1,444,328
18-0002	3 SUTTON 2	41 HAMILTON	SUTTON 2	37,860,923	0.554529	0.054906	0.027453	-	0.636888	241,132
18-0002	3 SUTTON 2	93 YORK	SUTTON 2	16,406,808	0.554529	0.054906	0.027453	-	0.636888	104,493
18-0002			<b>School System Total</b>	<b>920,330,046</b>						<b>5,861,480</b>
18-0011	3 HARVARD 11	18 CLAY	HARVARD 11	398,400,045	0.822173	0.004616	-	-	0.826789	3,293,932
18-0011	3 HARVARD 11	41 HAMILTON	HARVARD 11	39,538,864	0.822173	0.004616	-	-	0.826789	326,903
18-0011			<b>School System Total</b>	<b>437,938,909</b>						<b>3,620,835</b>
18-0501	3	1 ADAMS	SANDY CREEK 1C	16,061,430	0.579326	0.058808	0.027304	-	0.665438	106,879
18-0501	3	65 NUCKOLLS	SANDY CREEK 1C	67,251,023	0.579326	0.058808	0.027304	-	0.665438	447,514
18-0501			<b>School System Total</b>	<b>83,312,453</b>						<b>554,393</b>
19-0039	3 LEIGH 39	19 COLFAX	LEIGH 39	194,289,344	0.648827	0.063690	-	-	0.712517	1,384,347
19-0039	3 LEIGH 39	71 PLATTE	LEIGH 39	247,660,245	0.648827	0.063690	-	-	0.712517	1,764,623
19-0039	3 LEIGH 39	84 STANTON	LEIGH 39	121,023,785	0.648827	0.063690	-	-	0.712517	862,316
19-0039			<b>School System Total</b>	<b>562,973,374</b>						<b>4,011,286</b>
19-0058	3 CLARKSON 58	19 COLFAX	CLARKSON 58	329,634,090	0.638000	0.010000	-	-	0.648000	2,136,032
19-0058	3 CLARKSON 58	71 PLATTE	CLARKSON 58	2,122,159	0.638000	0.010000	-	-	0.648000	13,752
19-0058	3 CLARKSON 58	84 STANTON	CLARKSON 58	201,890,086	0.638000	0.010000	-	-	0.648000	1,308,249
19-0058			<b>School System Total</b>	<b>533,646,335</b>						<b>3,458,033</b>
19-0070	3 HOWELLS-DODGE 70	19 COLFAX	HOWELLS-DODGE 70	354,595,321	0.439273	0.053094	-	-	0.492367	1,745,913
19-0070	3 HOWELLS-DODGE 70	20 CUMING	HOWELLS-DODGE 70	237,422,232	0.439273	0.053094	-	-	0.492367	1,168,990
19-0070	3 HOWELLS-DODGE 70	27 DODGE	HOWELLS-DODGE 70	279,295,485	0.439273	0.053094	-	-	0.492367	1,375,160
19-0070	3 HOWELLS-DODGE 70	84 STANTON	HOWELLS-DODGE 70	87,374,094	0.439273	0.053094	-	-	0.492367	430,202
19-0070			<b>School System Total</b>	<b>958,687,132</b>						<b>4,720,265</b>
19-0123	3 SCHUYLER CENTRAL HIGH 123	12 BUTLER	SCHUYLER CENTRAL HIGH 123	157,230,208	0.941793	0.034166	0.015660	-	0.991619	1,559,127
19-0123	3 SCHUYLER CENTRAL HIGH 123	19 COLFAX	SCHUYLER CENTRAL HIGH 123	1,616,506,452	0.941793	0.034166	0.015660	-	0.991619	16,029,605
19-0123	3 SCHUYLER CENTRAL HIGH 123	78 SAUNDERS	SCHUYLER CENTRAL HIGH 123	665,914	0.941793	0.034166	0.015660	-	0.991619	6,603
19-0123			<b>School System Total</b>	<b>1,774,402,574</b>						<b>17,595,335</b>
20-0001	3 WEST POINT 1	20 CUMING	WEST POINT 1	1,752,495,474	0.505071	0.031616	0.004942	-	0.541629	9,492,039
20-0001	3 WEST POINT 1	27 DODGE	WEST POINT 1	1,116,364	0.505071	0.031616	-	-	0.536687	5,991
20-0001			<b>School System Total</b>	<b>1,753,611,838</b>						<b>9,498,031</b>
20-0020	3 BANCROFT-ROSALIE 20	11 BURT	BANCROFT-ROSALIE 20	33,557,837	0.479329	0.018436	-	-	0.497765	167,039
20-0020	3 BANCROFT-ROSALIE 20	20 CUMING	BANCROFT-ROSALIE 20	322,151,926	0.479329	0.018436	-	-	0.497765	1,603,562
20-0020	3 BANCROFT-ROSALIE 20	87 THURSTON	BANCROFT-ROSALIE 20	191,831,776	0.479329	0.018436	-	-	0.497765	954,872
20-0020			<b>School System Total</b>	<b>547,541,539</b>						<b>2,725,473</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#		County		2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024
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 <sup>(2)</sup>
20-0030	3 WISNER-PILGER 30	20 CUMING	WISNER-PILGER 30	810,923,979	0.493695	0.029768	-	-	0.523463	4,244,894
20-0030	3 WISNER-PILGER 30	84 STANTON	WISNER-PILGER 30	334,891,237	0.493695	0.029768	-	-	0.523463	1,753,034
20-0030	3 WISNER-PILGER 30	90 WAYNE	WISNER-PILGER 30	30,423,329	0.493695	0.029768	-	-	0.523463	159,255
20-0030			<b>School System Total</b>	<b>1,176,238,545</b>						<b>6,157,183</b>
21-0015	3 ANSELMO-MERNA 15	5 BLAINE	ANSELMO-MERNA 15	14,229,034	0.512132	0.014483	-	-	0.526615	74,933
21-0015	3 ANSELMO-MERNA 15	21 CUSTER	ANSELMO-MERNA 15	662,400,614	0.512132	0.014483	-	-	0.526615	3,488,307
21-0015			<b>School System Total</b>	<b>676,629,648</b>						<b>3,563,240</b>
21-0025	3 BROKEN BOW 25	21 CUSTER	BROKEN BOW 25	1,036,268,253	0.685045	0.043633	-	-	0.728678	7,551,071
21-0025			<b>School System Total</b>	<b>1,036,268,253</b>						<b>7,551,071</b>
21-0044	3 ANSLEY 44	10 BUFFALO	ANSLEY 44	5,414,130	0.779479	0.026808	0.022770	-	0.829057	44,886
21-0044	3 ANSLEY 44	21 CUSTER	ANSLEY 44	394,069,316	0.779479	0.026808	0.022770	-	0.829057	3,267,065
21-0044			<b>School System Total</b>	<b>399,483,446</b>						<b>3,311,951</b>
21-0084	3 SARGENT 84	5 BLAINE	SARGENT 84	583,485	0.777077	-	-	-	0.777077	4,534
21-0084	3 SARGENT 84	21 CUSTER	SARGENT 84	393,297,349	0.746776	0.030301	-	-	0.777077	3,056,229
21-0084	3 SARGENT 84	58 LOUP	SARGENT 84	120,460	0.746800	0.030300	-	-	0.777100	936
21-0084			<b>School System Total</b>	<b>394,001,294</b>						<b>3,061,699</b>
21-0089	3 ARNOLD 89	21 CUSTER	ARNOLD 89	329,172,163	0.621308	0.078250	-	-	0.699558	2,302,755
21-0089	3 ARNOLD 89	56 LINCOLN	ARNOLD 89	78,706,054	0.621308	0.078250	-	-	0.699558	550,595
21-0089	3 ARNOLD 89	57 LOGAN	ARNOLD 89	76,197,991	0.621308	0.078250	-	-	0.699558	533,050
21-0089			<b>School System Total</b>	<b>484,076,208</b>						<b>3,386,400</b>
21-0180	3 CALLAWAY 180	21 CUSTER	CALLAWAY 180	488,814,280	0.649884	0.010053	-	-	0.659937	3,225,873
21-0180	3 CALLAWAY 180	24 DAWSON	CALLAWAY 180	8,355,368	0.649884	0.010053	-	-	0.659937	55,140
21-0180			<b>School System Total</b>	<b>497,169,648</b>						<b>3,281,013</b>
22-0011	3 SO SIOUX CITY 11	22 DAKOTA	SO SIOUX CITY 11	1,583,210,853	0.910388	-	-	-	0.910388	14,413,381
22-0011			<b>School System Total</b>	<b>1,583,210,853</b>						<b>14,413,381</b>
22-0031	3 HOMER 31	22 DAKOTA	HOMER 31	542,597,392	0.577807	0.061098	0.021211	-	0.660116	3,581,778
22-0031	3 HOMER 31	87 THURSTON	HOMER 31	3,087,429	0.577807	0.061098	0.021211	-	0.660116	20,381
22-0031			<b>School System Total</b>	<b>545,684,821</b>						<b>3,602,158</b>
23-0002	3 CHADRON 2	23 DAWES	CHADRON 2	711,346,566	0.939506	0.020853	-	-	0.960359	6,831,497
23-0002	3 CHADRON 2	81 SHERIDAN	CHADRON 2	14,496,016	0.939506	0.020853	-	-	0.960359	139,214
23-0002			<b>School System Total</b>	<b>725,842,582</b>						<b>6,970,711</b>
23-0071	3 CRAWFORD 71	23 DAWES	CRAWFORD 71	312,346,473	0.907896	0.087236	0.042002	-	1.037134	3,239,458
23-0071	3 CRAWFORD 71	83 SIOUX	CRAWFORD 71	926,563	0.907896	0.087236	0.042002	-	1.037134	9,610
23-0071			<b>School System Total</b>	<b>313,273,036</b>						<b>3,249,068</b>
24-0001	3 LEXINGTON 1	24 DAWSON	LEXINGTON 1	1,333,737,776	0.892866	0.050000	-	-	0.942866	12,575,378
24-0001	3 LEXINGTON 1	37 GOSPER	LEXINGTON 1	48,989,460	0.892866	0.050000	-	-	0.942866	461,906
24-0001			<b>School System Total</b>	<b>1,382,727,236</b>						<b>13,037,284</b>
24-0004	3 OVERTON 4	24 DAWSON	OVERTON 4	374,624,880	0.841061	0.036237	-	-	0.877298	3,286,581
24-0004	3 OVERTON 4	69 PHELPS	OVERTON 4	43,478,511	0.841061	0.036237	-	-	0.877298	381,437
24-0004			<b>School System Total</b>	<b>418,103,391</b>						<b>3,668,017</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#		County		2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024
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 <sup>(2)</sup>
24-0011	3 COZAD 11	21 CUSTER	COZAD 11	8,616,058	0.918792	0.044384	0.027927	-	0.991103	85,394
24-0011	3 COZAD 11	24 DAWSON	COZAD 11	1,003,916,248	0.918792	0.044384	0.027927	-	0.991103	9,949,855
24-0011			<b>School System Total</b>	<b>1,012,532,306</b>						<b>10,035,249</b>
24-0020	3 GOTHENBURG 20	21 CUSTER	GOTHENBURG 20	89,505,766	0.917350	0.041000	0.030000	-	0.988350	884,631
24-0020	3 GOTHENBURG 20	24 DAWSON	GOTHENBURG 20	834,201,527	0.917350	0.041000	0.030000	-	0.988350	8,244,841
24-0020	3 GOTHENBURG 20	56 LINCOLN	GOTHENBURG 20	131,885,739	0.917350	0.041000	0.030000	-	0.988350	1,303,493
24-0020			<b>School System Total</b>	<b>1,055,593,032</b>						<b>10,432,965</b>
24-0101	3 SUMNER-EDDYVILLE-MILLER 101	10 BUFFALO	SUMNER-EDDYVILLE-MILLER 101	91,566,704	0.726132	0.139621	-	-	0.865753	792,743
24-0101	3 SUMNER-EDDYVILLE-MILLER 101	21 CUSTER	SUMNER-EDDYVILLE-MILLER 101	63,773,947	0.726132	0.139621	-	-	0.865753	552,126
24-0101	3 SUMNER-EDDYVILLE-MILLER 101	24 DAWSON	SUMNER-EDDYVILLE-MILLER 101	284,729,784	0.726132	0.139621	-	-	0.865753	2,465,060
24-0101			<b>School System Total</b>	<b>440,070,435</b>						<b>3,809,928</b>
25-0025	3 CREEK VALLEY 25	17 CHEYENNE	CREEK VALLEY 25	177,563,191	0.687225	0.025000	-	-	0.712225	1,264,653
25-0025	3 CREEK VALLEY 25	25 DEUEL	CREEK VALLEY 25	301,687,024	0.687225	0.025000	-	-	0.712226	2,148,697
25-0025	3 CREEK VALLEY 25	35 GARDEN	CREEK VALLEY 25	40,147,835	0.687225	0.025000	-	-	0.712226	285,944
25-0025			<b>School System Total</b>	<b>519,398,050</b>						<b>3,699,294</b>
25-0095	3 SOUTH PLATTE 95	25 DEUEL	SOUTH PLATTE 95	183,545,275	0.596966	0.065000	-	-	0.661966	1,215,010
25-0095	3 SOUTH PLATTE 95	35 GARDEN	SOUTH PLATTE 95	2,044,374	0.596966	0.010000	-	-	0.606966	12,409
25-0095	3 SOUTH PLATTE 95	51 KEITH	SOUTH PLATTE 95	353,426,406	0.596966	0.010000	-	-	0.606966	2,145,182
25-0095	3 SOUTH PLATTE 95	68 PERKINS	SOUTH PLATTE 95	43,753,038	0.596966	0.010000	-	-	0.606966	265,566
25-0095			<b>School System Total</b>	<b>582,769,093</b>						<b>3,638,167</b>
26-0001	3 PONCA 1	22 DAKOTA	PONCA 1	257,702,884	0.853223	0.069551	-	-	0.922774	2,378,018
26-0001	3 PONCA 1	26 DIXON	PONCA 1	323,186,323	0.853223	0.069551	-	-	0.922774	2,982,284
26-0001			<b>School System Total</b>	<b>580,889,207</b>						<b>5,360,302</b>
26-0070	3 ALLEN 70	22 DAKOTA	ALLEN 70	22,221,985	0.572984	0.013167	-	-	0.586151	130,255
26-0070	3 ALLEN 70	26 DIXON	ALLEN 70	438,189,406	0.572984	0.013167	-	-	0.586151	2,568,455
26-0070			<b>School System Total</b>	<b>460,411,391</b>						<b>2,698,710</b>
26-0561	3 EMERSON-HUBBARD 561	22 DAKOTA	EMERSON-HUBBARD 561	306,903,598	0.585249	0.016916	-	-	0.602165	1,848,069
26-0561	3 EMERSON-HUBBARD 561	26 DIXON	EMERSON-HUBBARD 561	156,437,044	0.585249	0.016916	-	-	0.602165	942,010
26-0561	3 EMERSON-HUBBARD 561	87 THURSTON	EMERSON-HUBBARD 561	134,737,329	0.585249	0.016916	-	-	0.602165	811,342
26-0561			<b>School System Total</b>	<b>598,077,971</b>						<b>3,601,422</b>
27-0001	3 FREMONT 1	27 DODGE	FREMONT 1	3,509,810,224	0.860890	-	-	-	0.860890	30,215,612
27-0001	3 FREMONT 1	28 DOUGLAS	FREMONT 1	51,194,745	0.860890	-	-	-	0.860890	440,733
27-0001	3 FREMONT 1	78 SAUNDERS	FREMONT 1	395,581,627	0.860890	-	-	-	0.860890	3,405,523
27-0001			<b>School System Total</b>	<b>3,956,586,596</b>						<b>34,061,868</b>
27-0062	3 SCRIBNER-SNYDER 62	20 CUMING	SCRIBNER-SNYDER 62	7,615,959	0.540768	0.097358	-	-	0.638126	48,600
27-0062	3 SCRIBNER-SNYDER 62	27 DODGE	SCRIBNER-SNYDER 62	614,897,021	0.540768	0.097358	-	-	0.638126	3,923,820
27-0062			<b>School System Total</b>	<b>622,512,980</b>						<b>3,972,420</b>
27-0594	3 LOGAN VIEW 594	11 BURT	LOGAN VIEW 594	78,786,733	0.617875	0.027584	-	-	0.645459	508,536
27-0594	3 LOGAN VIEW 594	20 CUMING	LOGAN VIEW 594	13,646,957	0.617875	0.027584	-	-	0.645459	88,086
27-0594	3 LOGAN VIEW 594	27 DODGE	LOGAN VIEW 594	835,755,553	0.617875	0.027584	-	-	0.645459	5,394,462
27-0594	3 LOGAN VIEW 594	89 WASHINGTON	LOGAN VIEW 594	170,638,010	0.617875	0.027584	-	-	0.645459	1,101,400
27-0594			<b>School System Total</b>	<b>1,098,827,253</b>						<b>7,092,484</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#		County		2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024
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 <sup>(2)</sup>
27-0595	3 NORTH BEND CENTRAL 595	19 COLFAX	NORTH BEND CENTRAL 595	6,033,208	0.492394	0.043950	0.015749	-	0.552093	33,309
27-0595	3 NORTH BEND CENTRAL 595	27 DODGE	NORTH BEND CENTRAL 595	1,012,381,409	0.492394	0.043950	0.015749	-	0.552093	5,589,291
27-0595	3 NORTH BEND CENTRAL 595	78 SAUNDERS	NORTH BEND CENTRAL 595	360,512,615	0.492394	0.043950	0.015749	-	0.552093	1,990,367
27-0595			<b>School System Total</b>	<b>1,378,927,232</b>						<b>7,612,967</b>
28-0001	5 OMAHA 1	28 DOUGLAS	OMAHA 1	32,925,210,650	0.902350	0.030000	0.012500	-	0.944850	311,094,202
28-0001	5 OMAHA 1	77 SARPY	OMAHA 1	1,474,947,879	0.902350	0.030000	0.012500	-	0.944850	13,936,045
28-0001			<b>School System Total</b>	<b>34,400,158,529</b>						<b>325,030,247</b>
28-0010	3 ELKHORN 10	28 DOUGLAS	ELKHORN 10	10,821,744,805	0.700300	0.021450	-	-	0.721750	78,106,036
28-0010			<b>School System Total</b>	<b>10,821,744,805</b>						<b>78,106,036</b>
28-0015	3 DOUGLAS CO. WEST COMMUNITY 15	28 DOUGLAS	DOUGLAS CO. WEST COMM. 15	1,788,785,515	0.550000	0.117650	0.030000	-	0.697650	12,479,435
28-0015			<b>School System Total</b>	<b>1,788,785,515</b>						<b>12,479,435</b>
28-0017	3 MILLARD 17	28 DOUGLAS	MILLARD 17	13,062,573,970	0.968010	0.035000	-	-	1.003010	131,019,190
28-0017	3 MILLARD 17	77 SARPY	MILLARD 17	3,230,529,453	0.968010	0.035000	-	-	1.003010	32,402,533
28-0017			<b>School System Total</b>	<b>16,293,103,423</b>						<b>163,421,723</b>
28-0054	3 RALSTON 54	28 DOUGLAS	RALSTON 54	2,456,512,420	0.911230	0.041220	-	0.009940	0.962390	23,641,286
28-0054			<b>School System Total</b>	<b>2,456,512,420</b>						<b>23,641,286</b>
28-0059	3 BENNINGTON 59	28 DOUGLAS	BENNINGTON 59	2,756,449,485	0.982000	0.018000	-	-	1.000000	27,564,623
28-0059	3 BENNINGTON 59	89 WASHINGTON	BENNINGTON 59	75,885,324	0.982000	0.018000	-	-	1.000000	758,854
28-0059			<b>School System Total</b>	<b>2,832,334,809</b>						<b>28,323,477</b>
28-0066	3 WESTSIDE 66	28 DOUGLAS	WESTSIDE 66	4,982,943,660	0.795350	0.081210	-	-	0.876560	43,678,388
28-0066			<b>School System Total</b>	<b>4,982,943,660</b>						<b>43,678,388</b>
29-0117	3 DUNDY CO 117	29 DUNDY	DUNDY CO 117	851,276,885	0.493797	0.060223	-	-	0.554020	4,716,254
29-0117	3 DUNDY CO 117	43 HAYES	DUNDY CO 117	1,377,620	0.493797	0.060223	-	-	0.554020	7,632
29-0117	3 DUNDY CO 117	44 HITCHCOCK	DUNDY CO 117	255,908,331	0.493797	0.060223	-	-	0.554020	1,417,787
29-0117			<b>School System Total</b>	<b>1,108,562,836</b>						<b>6,141,674</b>
30-0001	3 EXETER-MILLIGAN 1	30 FILLMORE	EXETER-MILLIGAN 1	568,566,287	0.473852	0.069009	-	-	0.542861	3,086,529
30-0001	3 EXETER-MILLIGAN 1	76 SALINE	EXETER-MILLIGAN 1	110,326,770	0.473852	0.069009	-	-	0.542861	598,922
30-0001	3 EXETER-MILLIGAN 1	80 SEWARD	EXETER-MILLIGAN 1	23,560,814	0.473852	0.069009	-	-	0.542861	127,903
30-0001	3 EXETER-MILLIGAN 1	93 YORK	EXETER-MILLIGAN 1	128,494,458	0.473852	0.069009	-	-	0.542861	697,547
30-0001			<b>School System Total</b>	<b>830,948,329</b>						<b>4,510,900</b>
30-0025	3 FILLMORE CO. DIST 25	30 FILLMORE	FILLMORE CENTRAL 25	1,334,635,184	0.507815	0.047693	-	-	0.555508	7,414,016
30-0025			<b>School System Total</b>	<b>1,334,635,184</b>						<b>7,414,016</b>
30-0054	3 SHICKLEY 54	18 CLAY	SHICKLEY 54	94,929,516	0.670000	0.053000	0.042000	-	0.765000	726,212
30-0054	3 SHICKLEY 54	30 FILLMORE	SHICKLEY 54	471,408,508	0.670000	0.053000	0.042000	-	0.765000	3,606,279
30-0054	3 SHICKLEY 54	85 THAYER	SHICKLEY 54	19,985,301	0.670000	0.053000	0.042000	-	0.765000	152,888
30-0054			<b>School System Total</b>	<b>586,323,325</b>						<b>4,485,378</b>
31-0506	3 FRANKLIN R6	31 FRANKLIN	FRANKLIN R6	507,640,913	0.713519	0.134913	-	-	0.848432	4,306,997
31-0506	3 FRANKLIN R6	42 HARLAN	FRANKLIN R6	16,013,185	0.713519	0.134913	-	-	0.848432	135,861
31-0506			<b>School System Total</b>	<b>523,654,098</b>						<b>4,442,858</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	School System Name	County Number & Name	Base School District	2024 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates <sup>(1)</sup>	2024 Total Tax Rate	2024 Excluding Bond <sup>(2)</sup>
32-0046	3 MAYWOOD 46	32 FRONTIER	MAYWOOD 46	200,862,355	0.810469	0.009938	-	-	0.820407	1,647,890
32-0046	3 MAYWOOD 46	43 HAYES	MAYWOOD 46	305,252	0.810469	0.009938	-	-	0.820407	2,504
32-0046	3 MAYWOOD 46	56 LINCOLN	MAYWOOD 46	205,363,420	0.810469	0.009938	-	-	0.820407	1,684,817
32-0046			<b>School System Total</b>	<b>406,531,027</b>						<b>3,335,211</b>
32-0095	3 EUSTIS-FARNAM 95	24 DAWSON	EUSTIS-FARNAM 95	146,184,209	0.641170	0.099090	0.009909	-	0.750169	1,096,631
32-0095	3 EUSTIS-FARNAM 95	32 FRONTIER	EUSTIS-FARNAM 95	290,483,103	0.641170	0.099090	0.009909	-	0.750169	2,179,116
32-0095	3 EUSTIS-FARNAM 95	37 GOSPER	EUSTIS-FARNAM 95	29,346,669	0.641170	0.099090	0.009909	-	0.750169	220,150
32-0095	3 EUSTIS-FARNAM 95	56 LINCOLN	EUSTIS-FARNAM 95	53,599,544	0.641170	0.099090	0.009909	-	0.750169	402,088
32-0095			<b>School System Total</b>	<b>519,613,525</b>						<b>3,897,984</b>
32-0125	3 MEDICINE VALLEY 125	32 FRONTIER	MEDICINE VALLEY 125	275,735,965	1.035482	0.014396	-	-	1.049878	2,894,892
32-0125	3 MEDICINE VALLEY 125	56 LINCOLN	MEDICINE VALLEY 125	75,098,670	1.035482	0.014396	-	-	1.049878	788,445
32-0125			<b>School System Total</b>	<b>350,834,635</b>						<b>3,683,337</b>
33-0018	3 ARAPAHOE 18	32 FRONTIER	ARAPAHOE 18	14,044,010	0.649304	-	0.018885	-	0.668189	93,841
33-0018	3 ARAPAHOE 18	33 FURNAS	ARAPAHOE 18	388,134,956	0.649304	-	0.018885	-	0.668189	2,593,480
33-0018	3 ARAPAHOE 18	37 GOSPER	ARAPAHOE 18	186,712,480	0.649304	-	0.018885	-	0.668189	1,247,594
33-0018			<b>School System Total</b>	<b>588,891,446</b>						<b>3,934,915</b>
33-0021	3 CAMBRIDGE 21	32 FRONTIER	CAMBRIDGE 21	130,813,225	0.831003	0.038516	0.030000	-	0.899519	1,176,690
33-0021	3 CAMBRIDGE 21	33 FURNAS	CAMBRIDGE 21	258,758,946	0.831003	0.038516	0.030000	-	0.899519	2,327,590
33-0021	3 CAMBRIDGE 21	37 GOSPER	CAMBRIDGE 21	2,984,785	0.831003	0.038516	0.030000	-	0.899519	26,849
33-0021	3 CAMBRIDGE 21	73 RED WILLOW	CAMBRIDGE 21	40,089,885	0.831003	0.038516	0.030000	-	0.899519	360,617
33-0021			<b>School System Total</b>	<b>432,646,841</b>						<b>3,891,746</b>
33-0540	3 SOUTHERN VALLEY 540	33 FURNAS	SOUTHERN VALLEY 540	509,758,903	0.641427	0.019615	-	-	0.661042	3,369,728
33-0540	3 SOUTHERN VALLEY 540	37 GOSPER	SOUTHERN VALLEY 540	11,325,139	0.641427	0.019615	-	-	0.661042	74,864
33-0540	3 SOUTHERN VALLEY 540	42 HARLAN	SOUTHERN VALLEY 540	509,376,454	0.641427	0.019615	-	-	0.661042	3,367,194
33-0540			<b>School System Total</b>	<b>1,030,460,496</b>						<b>6,811,786</b>
34-0001	3 SOUTHERN 1	34 GAGE	SOUTHERN 1	489,587,418	0.935928	0.075000	0.030000	-	1.040928	5,096,262
34-0001	3 SOUTHERN 1	67 PAWNEE	SOUTHERN 1	1,550,940	0.935928	0.075000	0.030000	-	1.040928	16,144
34-0001			<b>School System Total</b>	<b>491,138,358</b>						<b>5,112,406</b>
34-0015	3 BEATRICE 15	34 GAGE	BEATRICE 15	1,694,382,333	0.846426	0.127628	0.023270	-	0.997324	16,898,509
34-0015			<b>School System Total</b>	<b>1,694,382,333</b>						<b>16,898,509</b>
34-0034	3 FREEMAN 34	34 GAGE	FREEMAN 34	683,960,543	0.603221	0.092919	-	-	0.696140	4,761,329
34-0034	3 FREEMAN 34	49 JOHNSON	FREEMAN 34	30,385,201	0.603221	0.092919	-	-	0.696140	211,524
34-0034	3 FREEMAN 34	55 LANCASTER	FREEMAN 34	3,175,480	0.603221	0.092919	-	-	0.696140	22,106
34-0034	3 FREEMAN 34	66 OTOE	FREEMAN 34	4,757,924	0.603221	0.092919	-	-	0.696140	33,122
34-0034			<b>School System Total</b>	<b>722,279,148</b>						<b>5,028,080</b>
34-0100	3 DILLER-ODELL 100	34 GAGE	DILLER-ODELL 100	401,817,888	0.540995	0.070000	-	-	0.610995	2,455,091
34-0100	3 DILLER-ODELL 100	48 JEFFERSON	DILLER-ODELL 100	318,884,524	0.540995	0.070000	-	-	0.610995	1,948,371
34-0100	3 DILLER-ODELL 100	67 PAWNEE	DILLER-ODELL 100	673,455	0.540995	0.070000	-	-	0.610995	4,115
34-0100			<b>School System Total</b>	<b>721,375,867</b>						<b>4,407,577</b>



**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024	
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 <sup>(2)</sup>
35-0001	3 GARDEN CO HIGH 1	35 GARDEN	GARDEN CO HIGH 1	858,743,179	0.371360	0.002586	-	0.373946	3,211,244
35-0001	3 GARDEN CO HIGH 1	51 KEITH	GARDEN CO HIGH 1	9,618,603	0.371360	0.002586	-	0.373946	35,969
35-0001	3 GARDEN CO HIGH 1	62 MORRILL	GARDEN CO HIGH 1	108,135,580	0.371360	0.002586	-	0.373946	404,370
35-0001			<b>School System Total</b>	<b>976,497,362</b>					<b>3,651,582</b>
36-0100	3 BURWELL HIGH 100	36 GARFIELD	BURWELL HIGH 100	494,533,712	0.821124	0.071145	0.013612	0.905881	4,479,891
36-0100	3 BURWELL HIGH 100	45 HOLT	BURWELL HIGH 100	15,245,192	0.821124	0.071145	0.013612	0.905881	138,104
36-0100	3 BURWELL HIGH 100	88 VALLEY	BURWELL HIGH 100	46,792,433	0.821124	0.071145	0.013612	0.905881	423,884
36-0100			<b>School System Total</b>	<b>556,571,337</b>					<b>5,041,879</b>
37-0030	3 ELWOOD 30	24 DAWSON	ELWOOD 30	242,661,163	0.430052	0.068210	-	0.498262	1,209,090
37-0030	3 ELWOOD 30	32 FRONTIER	ELWOOD 30	18,009,220	0.430052	0.068210	-	0.498262	89,733
37-0030	3 ELWOOD 30	37 GOSPER	ELWOOD 30	509,548,708	0.430052	0.068210	-	0.498262	2,538,893
37-0030			<b>School System Total</b>	<b>770,219,091</b>					<b>3,837,716</b>
38-0011	3 HYANNIS HIGH 11	16 CHERRY	HYANNIS 11	195,869,413	0.315807	0.038239	-	0.354046	693,471
38-0011	3 HYANNIS HIGH 11	38 GRANT	HYANNIS 11	411,577,968	0.315807	0.038239	-	0.354046	1,457,180
38-0011	3 HYANNIS HIGH 11	81 SHERIDAN	HYANNIS 11	186,185,861	0.315807	0.038239	-	0.354046	659,185
38-0011			<b>School System Total</b>	<b>793,633,242</b>					<b>2,809,836</b>
39-0060	3 CENTRAL VALLEY 60	6 BOONE	CENTRAL VALLEY 60	6,211,745	0.711595	0.020000	-	0.731595	45,445
39-0060	3 CENTRAL VALLEY 60	39 GREELEY	CENTRAL VALLEY 60	787,925,810	0.711595	0.020000	-	0.731595	5,764,433
39-0060	3 CENTRAL VALLEY 60	47 HOWARD	CENTRAL VALLEY 60	56,260,602	0.711595	0.020000	-	0.731595	411,601
39-0060	3 CENTRAL VALLEY 60	63 NANCE	CENTRAL VALLEY 60	25,736,639	0.711595	0.020000	-	0.731595	188,288
39-0060	3 CENTRAL VALLEY 60	82 SHERMAN	CENTRAL VALLEY 60	16,977,710	0.711595	0.020000	-	0.731595	124,208
39-0060	3 CENTRAL VALLEY 60	88 VALLEY	CENTRAL VALLEY 60	101,162,896	0.711595	0.020000	-	0.731595	740,104
39-0060			<b>School System Total</b>	<b>994,275,402</b>					<b>7,274,078</b>
40-0002	3 GRAND ISLAND 2	40 HALL	GRAND ISLAND 2	4,854,977,597	0.930582	0.030000	0.030000	0.990582	48,092,591
40-0002	3 GRAND ISLAND 2	61 MERRICK	GRAND ISLAND 2	429,015	0.930582	0.030000	0.030000	0.990582	4,250
40-0002			<b>School System Total</b>	<b>4,855,406,612</b>					<b>48,096,841</b>
40-0082	3 NORTHWEST HIGH 82	40 HALL	NORTHWEST HIGH 82	760,665,110	0.461027	0.075673	-	0.536700	4,082,495
40-0082	3 NORTHWEST HIGH 82	47 HOWARD	NORTHWEST HIGH 82	197,453,363	0.461027	0.075673	-	0.536700	1,059,735
40-0082	3 NORTHWEST HIGH 82	61 MERRICK	NORTHWEST HIGH 82	287,541,480	0.461027	0.075673	-	0.536700	1,543,238
40-0082			<b>School System Total</b>	<b>1,245,659,953</b>					<b>6,685,468</b>
40-0083	3 WOOD RIVER HIGH 83	40 HALL	WOOD RIVER HIGH 83	939,557,618	0.862467	0.028356	0.030000	0.920823	8,651,672
40-0083			<b>School System Total</b>	<b>939,557,618</b>					<b>8,651,672</b>
40-0126	3 DONIPHAN-TRUMBULL 126	1 ADAMS	DONIPHAN-TRUMBULL 126	99,002,020	0.768431	0.049677	-	0.818108	809,944
40-0126	3 DONIPHAN-TRUMBULL 126	18 CLAY	DONIPHAN-TRUMBULL 126	131,754,921	0.768431	0.049677	-	0.818108	1,077,899
40-0126	3 DONIPHAN-TRUMBULL 126	40 HALL	DONIPHAN-TRUMBULL 126	535,588,849	0.768431	0.049677	-	0.818108	4,381,700
40-0126	3 DONIPHAN-TRUMBULL 126	41 HAMILTON	DONIPHAN-TRUMBULL 126	87,436,013	0.768431	0.049677	-	0.818108	715,322
40-0126			<b>School System Total</b>	<b>853,781,803</b>					<b>6,984,864</b>
41-0002	3 GILTNER 2	41 HAMILTON	GILTNER 2	462,498,392	0.600394	0.043252	-	0.643646	2,976,856
41-0002			<b>School System Total</b>	<b>462,498,392</b>					<b>2,976,856</b>
41-0091	3 HAMPTON 91	41 HAMILTON	HAMPTON 91	447,428,222	0.542821	0.027590	-	0.570411	2,552,183
41-0091	3 HAMPTON 91	93 YORK	HAMPTON 91	10,321,810	0.542821	0.027590	-	0.570411	58,877
41-0091			<b>School System Total</b>	<b>457,750,032</b>					<b>2,611,059</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024	
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 <sup>(2)</sup>
41-0504	3 AURORA 4R	40 HALL	AURORA 4R	1,276,238	0.681232	0.010674	-	0.691906	8,830
41-0504	3 AURORA 4R	41 HAMILTON	AURORA 4R	2,146,278,133	0.681232	0.010674	-	0.691906	14,850,245
41-0504			<b>School System Total</b>	<b>2,147,554,371</b>					<b>14,859,076</b>
42-0002	3 ALMA 2	31 FRANKLIN	ALMA 2	24,987	0.780000	0.080000	-	0.860000	215
42-0002	3 ALMA 2	33 FURNAS	ALMA 2	12,646,716	0.780000	0.080000	-	0.860000	108,762
42-0002	3 ALMA 2	42 HARLAN	ALMA 2	506,982,039	0.780000	0.080000	-	0.860000	4,360,048
42-0002			<b>School System Total</b>	<b>519,653,742</b>					<b>4,469,024</b>
43-0079	3 HAYES CENTER 79	32 FRONTIER	HAYES CENTER 79	9,894,443	0.612589	0.019868	-	0.632457	62,578
43-0079	3 HAYES CENTER 79	43 HAYES	HAYES CENTER 79	446,633,022	0.612589	0.019868	-	0.632457	2,824,769
43-0079	3 HAYES CENTER 79	44 HITCHCOCK	HAYES CENTER 79	947,930	0.612589	0.019868	-	0.632457	5,995
43-0079	3 HAYES CENTER 79	68 PERKINS	HAYES CENTER 79	154,639	0.612589	0.019868	-	0.632457	978
43-0079			<b>School System Total</b>	<b>457,630,034</b>					<b>2,894,320</b>
44-0070	3 HITCHCOCK COUNTY SCHOOLS 70	44 HITCHCOCK	HITCHCOCK COUNTY SCHOOLS 70	483,319,232	0.804643	0.009934	-	0.814577	3,937,016
44-0070	3 HITCHCOCK COUNTY SCHOOLS 70	73 RED WILLOW	HITCHCOCK COUNTY SCHOOLS 70	25,851,898	0.804643	0.009934	-	0.814577	210,584
44-0070			<b>School System Total</b>	<b>509,171,130</b>					<b>4,147,600</b>
45-0007	3 O'NEILL 7	45 HOLT	O'NEILL 7	1,353,971,446	0.660246	0.139175	-	0.799421	10,823,938
45-0007			<b>School System Total</b>	<b>1,353,971,446</b>					<b>10,823,938</b>
45-0044	3 STUART 44	45 HOLT	STUART 44	213,846,193	0.896962	-	-	0.896962	1,918,119
45-0044			<b>School System Total</b>	<b>213,846,193</b>					<b>1,918,119</b>
45-0137	3 CHAMBERS 137	36 GARFIELD	CHAMBERS 137	25,699,621	0.717840	0.013388	-	0.731228	187,923
45-0137	3 CHAMBERS 137	45 HOLT	CHAMBERS 137	309,448,458	0.717840	0.013388	-	0.731228	2,262,775
45-0137	3 CHAMBERS 137	92 WHEELER	CHAMBERS 137	4,380,533	0.717840	0.013388	-	0.731228	32,032
45-0137			<b>School System Total</b>	<b>339,528,612</b>					<b>2,482,730</b>
45-0239	3 WEST HOLT PUBLIC SCH 239	45 HOLT	WEST HOLT PUBLIC SCH 239	1,168,234,204	0.507133	0.051320	-	0.558453	6,524,043
45-0239			<b>School System Total</b>	<b>1,168,234,204</b>					<b>6,524,043</b>
46-0001	3 MULLEN 1	16 CHERRY	MULLEN 1	251,145,541	0.432309	-	-	0.432309	1,085,729
46-0001	3 MULLEN 1	46 HOOKER	MULLEN 1	442,100,594	0.432309	-	-	0.432309	1,911,246
46-0001	3 MULLEN 1	86 THOMAS	MULLEN 1	42,003,815	0.432309	-	-	0.432309	181,587
46-0001			<b>School System Total</b>	<b>735,249,950</b>					<b>3,178,561</b>
47-0001	3 ST PAUL 1	39 GREELEY	ST PAUL 1	1,928,361	0.936702	0.019815	-	0.956517	18,445
47-0001	3 ST PAUL 1	47 HOWARD	ST PAUL 1	762,796,080	0.936702	0.019815	-	0.956517	7,296,286
47-0001			<b>School System Total</b>	<b>764,724,441</b>					<b>7,314,731</b>
47-0100	3 CENTURA 100	10 BUFFALO	CENTURA 100	34,071,394	0.870529	0.053132	-	0.923661	314,704
47-0100	3 CENTURA 100	40 HALL	CENTURA 100	306,381,459	0.870529	0.053132	-	0.923661	2,829,930
47-0100	3 CENTURA 100	47 HOWARD	CENTURA 100	343,892,961	0.870529	0.053132	-	0.923661	3,176,410
47-0100	3 CENTURA 100	82 SHERMAN	CENTURA 100	12,084,924	0.870529	0.053132	-	0.923661	111,624
47-0100			<b>School System Total</b>	<b>696,430,738</b>					<b>6,432,668</b>
47-0103	3 ELBA 103	47 HOWARD	ELBA 103	180,498,491	0.951412	0.081489	-	1.032901	1,864,374
47-0103	3 ELBA 103	82 SHERMAN	ELBA 103	295,969	0.951412	0.081489	-	1.032901	3,057
47-0103			<b>School System Total</b>	<b>180,794,460</b>					<b>1,867,431</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	School System Name	County Number & Name	Base School District	2024 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates <sup>(1)</sup>	2024 Total Tax Rate	2024 Excluding Bond <sup>(2)</sup>
48-0008	3 FAIRBURY 8	48 JEFFERSON	FAIRBURY 8	1,404,097,637	0.727582	0.066962	0.027227	-	0.821771	11,538,483
48-0008	3 FAIRBURY 8	85 THAYER	FAIRBURY 8	57,826,443	0.727582	0.066962	0.027227	-	0.821771	475,201
48-0008			<b>School System Total</b>	<b>1,461,924,080</b>						<b>12,013,684</b>
48-0300	3 TRI COUNTY 300	34 GAGE	TRI COUNTY 300	376,185,699	0.611959	0.071155	0.014279	-	0.697393	2,623,495
48-0300	3 TRI COUNTY 300	48 JEFFERSON	TRI COUNTY 300	426,257,245	0.611959	0.071155	0.014279	-	0.697393	2,972,691
48-0300	3 TRI COUNTY 300	76 SALINE	TRI COUNTY 300	258,880,298	0.611959	0.071155	0.014279	-	0.697393	1,805,416
48-0300			<b>School System Total</b>	<b>1,061,323,242</b>						<b>7,401,603</b>
48-0303	3 MERIDIAN 303	30 FILLMORE	MERIDIAN 303	9,205,806	0.550310	0.007685	-	-	0.557995	51,368
48-0303	3 MERIDIAN 303	48 JEFFERSON	MERIDIAN 303	177,144,598	0.550310	0.007685	-	-	0.557995	988,459
48-0303	3 MERIDIAN 303	76 SALINE	MERIDIAN 303	182,309,763	0.550310	0.007685	-	-	0.557995	1,017,281
48-0303	3 MERIDIAN 303	85 THAYER	MERIDIAN 303	157,471,956	0.550310	0.007685	-	-	0.557995	878,686
48-0303			<b>School System Total</b>	<b>526,132,123</b>						<b>2,935,795</b>
49-0033	3 STERLING 33	49 JOHNSON	STERLING 33	324,142,366	0.799429	0.026886	0.011913	-	0.838228	2,717,054
49-0033	3 STERLING 33	66 OTOE	STERLING 33	70,460,290	0.799429	0.026886	0.011913	-	0.838228	590,618
49-0033			<b>School System Total</b>	<b>394,602,656</b>						<b>3,307,672</b>
49-0050	3 JOHNSON CO CENTRAL 50	49 JOHNSON	JOHNSON CO CENTRAL 50	634,539,900	0.800135	0.139995	0.030000	-	0.970130	6,155,866
49-0050	3 JOHNSON CO CENTRAL 50	64 NEMAHA	JOHNSON CO CENTRAL 50	16,147,481	0.800135	0.139995	0.030000	-	0.970130	156,652
49-0050	3 JOHNSON CO CENTRAL 50	66 OTOE	JOHNSON CO CENTRAL 50	242,080,365	0.800135	0.139995	0.030000	-	0.970130	2,348,495
49-0050	3 JOHNSON CO CENTRAL 50	67 PAWNEE	JOHNSON CO CENTRAL 50	18,969,468	0.800135	0.139995	0.030000	-	0.970130	184,029
49-0050			<b>School System Total</b>	<b>911,737,214</b>						<b>8,845,042</b>
50-0001	3 WILCOX-HILDRETH 1	31 FRANKLIN	WILCOX-HILDRETH 1	348,463,269	0.553277	0.113423	-	0.027505	0.694205	2,419,053
50-0001	3 WILCOX-HILDRETH 1	42 HARLAN	WILCOX-HILDRETH 1	226,990,540	0.553277	0.113423	0.027505	-	0.694205	1,575,781
50-0001	3 WILCOX-HILDRETH 1	50 KEARNEY	WILCOX-HILDRETH 1	181,661,720	0.553277	0.113423	0.027505	-	0.694205	1,261,106
50-0001	3 WILCOX-HILDRETH 1	69 PHELPS	WILCOX-HILDRETH 1	133,446,957	0.553277	0.113423	0.027505	-	0.694205	926,396
50-0001			<b>School System Total</b>	<b>890,562,486</b>						<b>6,182,336</b>
50-0501	3 AXTELL R1	50 KEARNEY	AXTELL R1	471,588,650	0.727533	0.046075	-	-	0.773608	3,648,251
50-0501	3 AXTELL R1	69 PHELPS	AXTELL R1	186,542,216	0.727533	0.046075	-	-	0.773608	1,443,107
50-0501			<b>School System Total</b>	<b>658,130,866</b>						<b>5,091,358</b>
50-0503	3 MINDEN R3	1 ADAMS	MINDEN R3	8,131,384	0.602410	0.130416	-	-	0.732826	59,589
50-0503	3 MINDEN R3	31 FRANKLIN	MINDEN R3	151,525,270	0.602410	0.130416	-	-	0.732826	1,110,418
50-0503	3 MINDEN R3	50 KEARNEY	MINDEN R3	1,390,045,056	0.602410	0.130416	-	-	0.732826	10,186,623
50-0503			<b>School System Total</b>	<b>1,549,701,710</b>						<b>11,356,629</b>
51-0001	3 OGALLALA 1	51 KEITH	OGALLALA 1	1,601,240,176	0.670096	0.009438	-	-	0.679534	10,880,994
51-0001	3 OGALLALA 1	68 PERKINS	OGALLALA 1	4,193,230	0.670096	0.009438	-	-	0.679534	28,494
51-0001			<b>School System Total</b>	<b>1,605,433,406</b>						<b>10,909,488</b>
51-0006	3 PAXTON 6	51 KEITH	PAXTON 6	514,768,315	0.509948	0.027249	-	-	0.537197	2,765,324
51-0006	3 PAXTON 6	56 LINCOLN	PAXTON 6	526,981	0.509948	0.027249	-	-	0.537197	2,831
51-0006	3 PAXTON 6	68 PERKINS	PAXTON 6	77,460,292	0.509948	0.027249	-	-	0.537197	416,115
51-0006			<b>School System Total</b>	<b>592,755,588</b>						<b>3,184,270</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024		
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 <sup>(2)</sup>	
52-0100	3	KEYA PAHA CO HIGH 100	8 BOYD	KEYA PAHA CO HIGH 100	17,128,741	0.379413	0.016383	-	0.395796	67,795
52-0100	3	KEYA PAHA CO HIGH 100	9 BROWN	KEYA PAHA CO HIGH 100	5,075,083	0.379413	0.016383	-	0.395796	20,087
52-0100	3	KEYA PAHA CO HIGH 100	52 KEYA PAHA	KEYA PAHA CO HIGH 100	594,339,790	0.379413	0.016383	-	0.395796	2,352,381
52-0100			<b>School System Total</b>		<b>616,543,614</b>					<b>2,440,263</b>
53-0001	3	KIMBALL 1	53 KIMBALL	KIMBALL 1	789,957,340	0.726086	0.063914	-	0.790000	6,240,674
53-0001			<b>School System Total</b>		<b>789,957,340</b>					<b>6,240,674</b>
54-0013	3	CREIGHTON 13	2 ANTELOPE	CREIGHTON 13	145,573,959	0.711087	-	-	0.711087	1,035,159
54-0013	3	CREIGHTON 13	54 KNOX	CREIGHTON 13	495,557,304	0.711087	-	-	0.711087	3,523,851
54-0013	3	CREIGHTON 13	70 PIERCE	CREIGHTON 13	1,677,270	0.711087	-	-	0.711087	11,927
54-0013			<b>School System Total</b>		<b>642,808,533</b>					<b>4,570,937</b>
54-0096	3	CROFTON 96	14 CEDAR	CROFTON 96	291,714,299	0.609678	0.050200	-	0.659878	1,924,962
54-0096	3	CROFTON 96	54 KNOX	CROFTON 96	513,572,534	0.609678	0.050200	-	0.659878	3,388,960
54-0096			<b>School System Total</b>		<b>805,286,833</b>					<b>5,313,922</b>
54-0501	3	NIOBRARA 1R	54 KNOX	NIOBRARA 1R	260,486,716	0.697953	-	-	0.697953	1,818,080
54-0501			<b>School System Total</b>		<b>260,486,716</b>					<b>1,818,080</b>
54-0505	3	ISANTI C5	54 KNOX	ISANTI C5	7,866,134	1.040181	-	-	1.040181	81,823
54-0505			<b>School System Total</b>		<b>7,866,134</b>					<b>81,823</b>
54-0576	3	WAUSA 76R	14 CEDAR	WAUSA 76R	134,106,366	0.644325	0.023830	0.016315	0.684470	917,919
54-0576	3	WAUSA 76R	54 KNOX	WAUSA 76R	336,162,299	0.644325	0.023830	0.016315	0.684470	2,300,933
54-0576	3	WAUSA 76R	70 PIERCE	WAUSA 76R	25,026,204	0.644325	0.023830	0.016315	0.684470	171,297
54-0576			<b>School System Total</b>		<b>495,294,869</b>					<b>3,390,148</b>
54-0583	3	VERDIGRE 83R	45 HOLT	VERDIGRE 83R	1,835,854	0.679288	0.018441	-	0.697729	12,809
54-0583	3	VERDIGRE 83R	54 KNOX	VERDIGRE 83R	398,015,534	0.679288	0.018441	-	0.697729	2,777,076
54-0583			<b>School System Total</b>		<b>399,851,388</b>					<b>2,789,885</b>
54-0586	3	BLOOMFIELD 86R	14 CEDAR	BLOOMFIELD 86R	15,002,808	0.503998	0.060086	0.010215	0.574299	86,161
54-0586	3	BLOOMFIELD 86R	54 KNOX	BLOOMFIELD 86R	825,558,065	0.503998	0.060086	0.010215	0.574299	4,741,178
54-0586			<b>School System Total</b>		<b>840,560,873</b>					<b>4,827,339</b>
55-0001	4	LINCOLN 1	55 LANCASTER	LINCOLN 1	36,525,705,452	0.986633	-	0.015344	1.001977	365,979,200
55-0001			<b>School System Total</b>		<b>36,525,705,452</b>					<b>365,979,200</b>
55-0145	3	WAVERLY 145	13 CASS	WAVERLY 145	442,132,799	0.836570	0.043981	0.029944	0.910495	4,025,602
55-0145	3	WAVERLY 145	55 LANCASTER	WAVERLY 145	1,973,703,317	0.836570	0.043981	0.029944	0.910495	17,970,472
55-0145	3	WAVERLY 145	66 OTOE	WAVERLY 145	104,925,670	0.836570	0.043981	0.029944	0.910495	955,343
55-0145	3	WAVERLY 145	78 SAUNDERS	WAVERLY 145	13,199,358	0.836570	0.043981	0.029944	0.910495	120,180
55-0145			<b>School System Total</b>		<b>2,533,961,144</b>					<b>23,071,596</b>
55-0148	3	MALCOLM 148	55 LANCASTER	MALCOLM 148	539,795,533	0.692243	0.109920	-	0.802163	4,330,041
55-0148	3	MALCOLM 148	80 SEWARD	MALCOLM 148	13,156,801	0.692243	0.109920	-	0.802163	105,539
55-0148			<b>School System Total</b>		<b>552,952,334</b>					<b>4,435,580</b>
55-0160	3	NORRIS 160	34 GAGE	NORRIS 160	280,084,244	0.775635	0.049916	0.017772	0.843323	2,362,018
55-0160	3	NORRIS 160	55 LANCASTER	NORRIS 160	2,095,810,747	0.775635	0.049916	0.017772	0.843323	17,674,456
55-0160	3	NORRIS 160	66 OTOE	NORRIS 160	9,091,580	0.775635	0.049916	0.017772	0.843323	76,671
55-0160			<b>School System Total</b>		<b>2,384,986,571</b>					<b>20,113,145</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	School System Name	County	Base School District	2024 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates <sup>(1)</sup>	2024 Total Tax Rate	2024 Excluding Bond <sup>(2)</sup>
55-0161	3 RAYMOND CENTRAL 161	12 BUTLER	RAYMOND CENTRAL 161	1,021,416	0.779708	0.116238	-	-	0.895946	9,151
55-0161	3 RAYMOND CENTRAL 161	55 LANCASTER	RAYMOND CENTRAL 161	569,623,644	0.779708	0.116238	-	-	0.895946	5,103,521
55-0161	3 RAYMOND CENTRAL 161	78 SAUNDERS	RAYMOND CENTRAL 161	461,194,706	0.779708	0.116238	-	-	0.895946	4,132,058
55-0161	3 RAYMOND CENTRAL 161	80 SEWARD	RAYMOND CENTRAL 161	11,301,211	0.779708	0.116238	-	-	0.895946	101,253
55-0161			<b>School System Total</b>	<b>1,043,140,977</b>						<b>9,345,983</b>
56-0001	3 NORTH PLATTE 1	56 LINCOLN	NORTH PLATTE 1	3,194,060,675	0.926125	0.023755	0.008274	-	0.958154	30,604,041
56-0001			<b>School System Total</b>	<b>3,194,060,675</b>						<b>30,604,041</b>
56-0006	3 BRADY 6	56 LINCOLN	BRADY 6	394,754,319	0.814370	0.020389	-	-	0.834759	3,295,249
56-0006			<b>School System Total</b>	<b>394,754,319</b>						<b>3,295,249</b>
56-0007	3 MAXWELL 7	56 LINCOLN	MAXWELL 7	370,182,767	0.635060	-	-	-	0.635060	2,350,884
56-0007			<b>School System Total</b>	<b>370,182,767</b>						<b>2,350,884</b>
56-0037	3 HERSHEY 37	56 LINCOLN	HERSHEY 37	664,964,072	0.795939	0.037222	0.021018	-	0.854179	5,679,987
56-0037			<b>School System Total</b>	<b>664,964,072</b>						<b>5,679,987</b>
56-0055	3 SUTHERLAND 55	56 LINCOLN	SUTHERLAND 55	491,160,656	0.928462	0.039078	-	-	0.967540	4,752,177
56-0055			<b>School System Total</b>	<b>491,160,656</b>						<b>4,752,177</b>
56-0565	3 WALLACE 65R	43 HAYES	WALLACE 65R	16,153,101	0.746999	-	-	-	0.746999	120,664
56-0565	3 WALLACE 65R	56 LINCOLN	WALLACE 65R	446,993,675	0.746999	-	-	-	0.746999	3,339,039
56-0565	3 WALLACE 65R	68 PERKINS	WALLACE 65R	119,111,605	0.746999	-	-	-	0.746999	889,764
56-0565			<b>School System Total</b>	<b>582,258,381</b>						<b>4,349,466</b>
57-0501	3 STAPLETON R1	56 LINCOLN	STAPLETON R1	122,477,108	0.674334	-	-	-	0.674334	825,905
57-0501	3 STAPLETON R1	57 LOGAN	STAPLETON R1	307,644,722	0.674334	-	-	-	0.674334	2,074,557
57-0501	3 STAPLETON R1	60 MCPHERSON	STAPLETON R1	8,322,795	0.674334	-	-	-	0.674334	56,124
57-0501			<b>School System Total</b>	<b>438,444,625</b>						<b>2,956,585</b>
58-0025	3 LOUP CO 25	5 BLAINE	LOUP CO 25	3,319,728	0.594631	0.029197	-	-	0.623828	20,709
58-0025	3 LOUP CO 25	21 CUSTER	LOUP CO 25	11,183,720	0.594631	0.029197	-	-	0.623828	69,767
58-0025	3 LOUP CO 25	58 LOUP	LOUP CO 25	366,722,868	0.594600	0.029200	-	-	0.623800	2,287,623
58-0025			<b>School System Total</b>	<b>381,226,316</b>						<b>2,378,100</b>
59-0001	3 MADISON 1	59 MADISON	MADISON 1	935,827,405	0.643246	0.108874	0.004414	-	0.756534	7,079,857
59-0001	3 MADISON 1	71 PLATTE	MADISON 1	22,135,935	0.643246	0.108874	0.004414	-	0.756534	167,466
59-0001	3 MADISON 1	84 STANTON	MADISON 1	72,054,731	0.643246	0.108874	0.004414	-	0.756534	545,119
59-0001			<b>School System Total</b>	<b>1,030,018,071</b>						<b>7,792,442</b>
59-0002	3 NORFOLK 2	59 MADISON	NORFOLK 2	3,145,012,284	0.904502	-	0.020640	-	0.925142	29,095,841
59-0002	3 NORFOLK 2	70 PIERCE	NORFOLK 2	64,447,008	0.904502	-	0.020640	-	0.925142	596,227
59-0002	3 NORFOLK 2	84 STANTON	NORFOLK 2	425,440,184	0.904502	-	0.020640	-	0.925142	3,935,931
59-0002	3 NORFOLK 2	90 WAYNE	NORFOLK 2	156,278,057	0.904502	-	0.020640	-	0.925142	1,445,796
59-0002			<b>School System Total</b>	<b>3,791,177,533</b>						<b>35,073,795</b>
59-0005	3 BATTLE CREEK 5	59 MADISON	BATTLE CREEK 5	836,349,083	0.621127	0.011882	-	-	0.633009	5,294,167
59-0005	3 BATTLE CREEK 5	70 PIERCE	BATTLE CREEK 5	14,578,513	0.621127	0.011882	-	-	0.633009	92,283
59-0005			<b>School System Total</b>	<b>850,927,596</b>						<b>5,386,451</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024		
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 <sup>(2)</sup>	
59-0013	3	NEWMAN GROVE 13	6 BOONE	NEWMAN GROVE 13	126,567,288	0.443917	0.057512	-	0.501429	634,646
59-0013	3	NEWMAN GROVE 13	59 MADISON	NEWMAN GROVE 13	366,145,269	0.443917	0.057512	-	0.501429	1,835,960
59-0013	3	NEWMAN GROVE 13	71 PLATTE	NEWMAN GROVE 13	297,626,288	0.443917	0.057512	-	0.501429	1,492,386
59-0013			<b>School System Total</b>		<b>790,338,845</b>					<b>3,962,992</b>
59-0080	3	ELKHORN VALLEY 80	2 ANTELOPE	ELKHORN VALLEY 80	304,539,780	0.628308	-	-	0.628308	1,913,450
59-0080	3	ELKHORN VALLEY 80	6 BOONE	ELKHORN VALLEY 80	41,700,624	0.628308	-	-	0.628308	262,009
59-0080	3	ELKHORN VALLEY 80	59 MADISON	ELKHORN VALLEY 80	424,603,725	0.628308	-	-	0.628308	2,667,820
59-0080	3	ELKHORN VALLEY 80	70 PIERCE	ELKHORN VALLEY 80	124,155,782	0.628308	-	-	0.628308	780,081
59-0080			<b>School System Total</b>		<b>894,999,911</b>					<b>5,623,359</b>
60-0090	3	MCPHERSON CO HIGH 90	56 LINCOLN	MCPHERSON CO HIGH 90	9,796,998	0.653088	0.019205	0.026704	0.698997	68,481
60-0090	3	MCPHERSON CO HIGH 90	60 MCPHERSON	MCPHERSON CO HIGH 90	375,192,697	0.653088	0.019205	0.026704	0.698997	2,622,594
60-0090			<b>School System Total</b>		<b>384,989,695</b>					<b>2,691,075</b>
61-0004	3	CENTRAL CITY 4	41 HAMILTON	CENTRAL CITY 4	145,835,397	0.689668	0.054785	-	0.744453	1,085,677
61-0004	3	CENTRAL CITY 4	61 MERRICK	CENTRAL CITY 4	1,154,365,156	0.689668	0.054785	-	0.744453	8,593,718
61-0004			<b>School System Total</b>		<b>1,300,200,553</b>					<b>9,679,395</b>
61-0049	3	PALMER 49	47 HOWARD	PALMER 49	51,461,749	0.870109	0.014635	0.004105	0.888849	457,418
61-0049	3	PALMER 49	61 MERRICK	PALMER 49	221,146,049	0.870109	0.014635	0.004105	0.888849	1,965,657
61-0049	3	PALMER 49	63 NANCE	PALMER 49	83,131,618	0.870109	0.014635	0.004105	0.888849	738,916
61-0049			<b>School System Total</b>		<b>355,739,416</b>					<b>3,161,991</b>
62-0021	3	BAYARD 21	4 BANNER	BAYARD 21	6,635,006	0.999688	0.030954	-	1.030642	68,383
62-0021	3	BAYARD 21	7 BOX BUTTE	BAYARD 21	388,198	0.999686	0.030954	-	1.030640	4,001
62-0021	3	BAYARD 21	62 MORRILL	BAYARD 21	310,481,085	0.999686	0.030954	-	1.030640	3,199,949
62-0021	3	BAYARD 21	79 SCOTTS BLUFF	BAYARD 21	74,827,296	0.999686	0.030954	-	1.030640	771,201
62-0021			<b>School System Total</b>		<b>392,331,585</b>					<b>4,043,535</b>
62-0063	3	BRIDGEPORT 63	7 BOX BUTTE	BRIDGEPORT 63	9,234,183	0.892543	-	-	0.892543	82,419
62-0063	3	BRIDGEPORT 63	62 MORRILL	BRIDGEPORT 63	768,294,999	0.892543	-	-	0.892543	6,857,376
62-0063			<b>School System Total</b>		<b>777,529,182</b>					<b>6,939,795</b>
63-0001	3	FULLERTON 1	6 BOONE	FULLERTON 1	4,860,568	0.760323	0.034067	-	0.794390	38,612
63-0001	3	FULLERTON 1	61 MERRICK	FULLERTON 1	16,088,645	0.760323	0.034067	-	0.794390	127,807
63-0001	3	FULLERTON 1	63 NANCE	FULLERTON 1	569,121,256	0.760323	0.034067	-	0.794390	4,521,050
63-0001			<b>School System Total</b>		<b>590,070,469</b>					<b>4,687,468</b>
63-0030	3	TWIN RIVER 30	61 MERRICK	TWIN RIVER 30	169,945,615	0.653027	0.011015	-	0.664042	1,128,512
63-0030	3	TWIN RIVER 30	63 NANCE	TWIN RIVER 30	380,300,837	0.653027	0.011015	-	0.664042	2,525,361
63-0030	3	TWIN RIVER 30	71 PLATTE	TWIN RIVER 30	561,993,245	0.653027	0.011015	-	0.664042	3,731,875
63-0030	3	TWIN RIVER 30	72 POLK	TWIN RIVER 30	81,892,829	0.653027	0.011015	-	0.664042	543,803
63-0030			<b>School System Total</b>		<b>1,194,132,526</b>					<b>7,929,551</b>
64-0023	3	JOHNSON-BROCK 23	49 JOHNSON	JOHNSON-BROCK 23	65,800,866	0.510432	-	-	0.510432	335,869
64-0023	3	JOHNSON-BROCK 23	64 NEMAHA	JOHNSON-BROCK 23	518,897,227	0.438625	0.071807	-	0.510432	2,648,620
64-0023	3	JOHNSON-BROCK 23	66 OTOE	JOHNSON-BROCK 23	8,836,646	0.438625	0.071807	-	0.510432	45,105
64-0023	3	JOHNSON-BROCK 23	67 PAWNEE	JOHNSON-BROCK 23	516,820	0.438625	0.071807	-	0.510432	2,638
64-0023	3	JOHNSON-BROCK 23	74 RICHARDSON	JOHNSON-BROCK 23	921,762	0.438625	0.071807	-	0.510432	4,705
64-0023			<b>School System Total</b>		<b>594,973,321</b>					<b>3,036,936</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#		County		2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024
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 <sup>(2)</sup>
64-0029	3 AUBURN 29	64 NEMAHA	AUBURN 29	853,171,038	1.025095	0.016084	0.015012	-	1.056191	9,011,123
64-0029	3 AUBURN 29	74 RICHARDSON	AUBURN 29	376,859	1.025095	0.016084	0.015012	-	1.056191	3,980
64-0029			<b>School System Total</b>	<b>853,547,897</b>						<b>9,015,103</b>
65-0005	3	1 ADAMS	LAWRENCE/NELSON 5	1,837,473	0.747542	-	0.012600	-	0.760142	13,967
65-0005	3	18 CLAY	LAWRENCE/NELSON 5	9,721,886	0.747542	-	0.012600	-	0.760142	73,900
65-0005	3	65 NUCKOLLS	LAWRENCE/NELSON 5	459,489,927	0.747542	-	0.012600	-	0.760142	3,492,784
65-0005	3	91 WEBSTER	LAWRENCE/NELSON 5	50,047,508	0.747542	-	0.012600	-	0.760142	380,433
65-0005			<b>School System Total</b>	<b>521,096,794</b>						<b>3,961,084</b>
65-0011	3 SUPERIOR 11	65 NUCKOLLS	SUPERIOR 11	422,841,192	0.937432	0.048478	0.033125	-	1.019035	4,308,908
65-0011	3 SUPERIOR 11	85 THAYER	SUPERIOR 11	832,938	0.937432	0.048478	0.033125	-	1.019035	8,488
65-0011	3 SUPERIOR 11	91 WEBSTER	SUPERIOR 11	186,500,647	0.937432	0.048478	0.033125	-	1.019035	1,900,509
65-0011			<b>School System Total</b>	<b>610,174,777</b>						<b>6,217,905</b>
66-0027	3 SYRACUSE-DUNBAR-AVOCA 27	13 CASS	SYRACUSE-DUNBAR-AVOCA 27	64,397,387	0.724074	0.042541	-	-	0.766615	493,681
66-0027	3 SYRACUSE-DUNBAR-AVOCA 27	49 JOHNSON	SYRACUSE-DUNBAR-AVOCA 27	1,704,195	0.724074	0.042541	-	-	0.766615	13,065
66-0027	3 SYRACUSE-DUNBAR-AVOCA 27	66 OTOE	SYRACUSE-DUNBAR-AVOCA 27	1,035,923,852	0.724074	0.042541	-	-	0.766615	7,941,552
66-0027			<b>School System Total</b>	<b>1,102,025,434</b>						<b>8,448,297</b>
66-0111	3 NEBRASKA CITY 111	13 CASS	NEBRASKA CITY 111	101,276,402	0.865308	0.052995	0.020631	-	0.938934	950,920
66-0111	3 NEBRASKA CITY 111	64 NEMAHA	NEBRASKA CITY 111	1,346,219	0.865308	0.052995	0.020631	-	0.938934	12,640
66-0111	3 NEBRASKA CITY 111	66 OTOE	NEBRASKA CITY 111	1,145,987,306	0.865308	0.052995	0.020631	-	0.938934	10,760,073
66-0111			<b>School System Total</b>	<b>1,248,609,927</b>						<b>11,723,633</b>
66-0501	3 PALMYRA OR1	55 LANCASTER	PALMYRA OR1	378,086,830	0.585971	0.024358	0.017740	-	0.628069	2,374,646
66-0501	3 PALMYRA OR1	66 OTOE	PALMYRA OR1	447,944,650	0.585971	0.024358	0.017740	-	0.628069	2,813,404
66-0501			<b>School System Total</b>	<b>826,031,480</b>						<b>5,188,050</b>
67-0001	3 PAWNEE CITY 1	67 PAWNEE	PAWNEE CITY 1	388,731,909	0.829701	0.015299	-	-	0.845000	3,284,791
67-0001	3 PAWNEE CITY 1	74 RICHARDSON	PAWNEE CITY 1	7,484,994	0.829701	0.015299	-	-	0.845000	63,248
67-0001			<b>School System Total</b>	<b>396,216,903</b>						<b>3,348,039</b>
67-0069	3 LEWISTON 69	34 GAGE	LEWISTON 69	140,551,935	0.505829	0.125484	-	-	0.631313	887,325
67-0069	3 LEWISTON 69	49 JOHNSON	LEWISTON 69	98,548,603	0.505829	0.125484	-	-	0.631313	622,150
67-0069	3 LEWISTON 69	67 PAWNEE	LEWISTON 69	280,094,615	0.505829	0.125484	-	-	0.631313	1,768,277
67-0069			<b>School System Total</b>	<b>519,195,153</b>						<b>3,277,752</b>
68-0020	3 PERKINS COUNTY SCHOOLS 20	15 CHASE	PERKINS COUNTY SCHOOLS 20	81,410,449	0.457766	0.027622	-	-	0.485388	395,157
68-0020	3 PERKINS COUNTY SCHOOLS 20	51 KEITH	PERKINS COUNTY SCHOOLS 20	7,281,414	0.457766	0.027622	-	-	0.485388	35,343
68-0020	3 PERKINS COUNTY SCHOOLS 20	56 LINCOLN	PERKINS COUNTY SCHOOLS 20	1,629,426	0.457766	0.027622	-	-	0.485388	7,909
68-0020	3 PERKINS COUNTY SCHOOLS 20	68 PERKINS	PERKINS COUNTY SCHOOLS 20	1,372,425,548	0.457766	0.027622	-	-	0.485388	6,661,600
68-0020			<b>School System Total</b>	<b>1,462,746,837</b>						<b>7,100,009</b>
69-0044	3 HOLDREGE 44	42 HARLAN	HOLDREGE 44	76,427,839	0.771485	0.031728	-	-	0.803213	613,879
69-0044	3 HOLDREGE 44	69 PHELPS	HOLDREGE 44	1,356,801,788	0.771485	0.031728	-	-	0.803213	10,898,023
69-0044			<b>School System Total</b>	<b>1,433,229,627</b>						<b>11,511,901</b>
69-0054	3 BERTRAND 54	37 GOSPER	BERTRAND 54	313,111,722	0.653180	0.087480	0.042282	-	0.782942	2,451,486
69-0054	3 BERTRAND 54	69 PHELPS	BERTRAND 54	379,691,235	0.653180	0.087480	0.042282	-	0.782942	2,972,765
69-0054			<b>School System Total</b>	<b>692,802,957</b>						<b>5,424,251</b>



**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024			
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 <sup>(2)</sup>		
69-0055	3	LOOMIS 55	42 HARLAN	LOOMIS 55	24,563,528	0.554826	0.033741	-	0.588567	144,573	
69-0055	3	LOOMIS 55	69 PHELPS	LOOMIS 55	574,744,463	0.554826	0.033741	-	0.588567	3,382,760	
69-0055				<b>School System Total</b>	<b>599,307,991</b>					<b>3,527,333</b>	
70-0002	3	PIERCE 2	70 PIERCE	PIERCE 2	1,049,670,084	0.663692	0.044669	0.018937	-	0.727298	7,634,240
70-0002	3	PIERCE 2	90 WAYNE	PIERCE 2	69,639,085	0.663692	0.044669	0.018937	-	0.727298	506,484
70-0002				<b>School System Total</b>	<b>1,119,309,169</b>					<b>8,140,724</b>	
70-0005	3	PLAINVIEW 5	2 ANTELOPE	PLAINVIEW 5	285,512,469	0.556594	0.022134	-	-	0.578728	1,652,343
70-0005	3	PLAINVIEW 5	54 KNOX	PLAINVIEW 5	17,713,312	0.556594	0.022134	-	-	0.578728	102,512
70-0005	3	PLAINVIEW 5	70 PIERCE	PLAINVIEW 5	634,311,567	0.556594	0.022134	-	-	0.578728	3,670,944
70-0005				<b>School System Total</b>	<b>937,537,348</b>					<b>5,425,798</b>	
70-0542	3	OSMOND 42R	54 KNOX	OSMOND 42R	16,753,538	0.591848	0.013970	0.016963	-	0.622781	104,338
70-0542	3	OSMOND 42R	70 PIERCE	OSMOND 42R	531,262,240	0.591848	0.013970	0.016963	-	0.622781	3,308,605
70-0542				<b>School System Total</b>	<b>548,015,778</b>					<b>3,412,943</b>	
71-0001	3	COLUMBUS 1	12 BUTLER	COLUMBUS 1	13,411,067	0.934252	0.037720	0.029785	-	1.001757	134,347
71-0001	3	COLUMBUS 1	71 PLATTE	COLUMBUS 1	2,864,382,713	0.934252	0.037720	0.029785	-	1.001757	28,694,189
71-0001	3	COLUMBUS 1	72 POLK	COLUMBUS 1	1,512,335	0.934252	0.037720	0.029785	-	1.001757	15,150
71-0001				<b>School System Total</b>	<b>2,879,306,115</b>					<b>28,843,686</b>	
71-0005	3	LAKEVIEW COMMUNITY 5	12 BUTLER	LAKEVIEW COMMUNITY 5	1,541,430	0.468152	0.043705	-	-	0.511857	7,890
71-0005	3	LAKEVIEW COMMUNITY 5	71 PLATTE	LAKEVIEW COMMUNITY 5	1,946,100,729	0.468152	0.043705	-	-	0.511857	9,961,267
71-0005				<b>School System Total</b>	<b>1,947,642,159</b>					<b>9,969,157</b>	
71-0067	3	HUMPHREY 67	59 MADISON	HUMPHREY 67	24,058,219	0.327736	0.017305	-	-	0.345041	83,011
71-0067	3	HUMPHREY 67	71 PLATTE	HUMPHREY 67	1,131,797,118	0.327736	0.017305	-	-	0.345041	3,905,171
71-0067				<b>School System Total</b>	<b>1,155,855,337</b>					<b>3,988,181</b>	
72-0015	3	CROSS COUNTY 15	72 POLK	CROSS COUNTY 15	600,681,252	0.587906	0.012195	-	-	0.600101	3,604,699
72-0015	3	CROSS COUNTY 15	93 YORK	CROSS COUNTY 15	352,917,617	0.587906	0.012195	-	-	0.600101	2,117,863
72-0015				<b>School System Total</b>	<b>953,598,869</b>					<b>5,722,562</b>	
72-0019	3	OSCEOLA 19	72 POLK	OSCEOLA 19	612,442,181	0.678682	0.016337	-	-	0.695019	4,256,595
72-0019				<b>School System Total</b>	<b>612,442,181</b>					<b>4,256,595</b>	
72-0032	3	SHELBY-RISING CITY 32	12 BUTLER	SHELBY-RISING CITY 32	373,487,694	0.587399	0.005000	-	-	0.592399	2,212,540
72-0032	3	SHELBY-RISING CITY 32	72 POLK	SHELBY-RISING CITY 32	561,010,735	0.587399	0.005000	-	-	0.592399	3,323,427
72-0032				<b>School System Total</b>	<b>934,498,429</b>					<b>5,535,967</b>	
72-0075	3	HIGH PLAINS COMMUNITY 75	41 HAMILTON	HIGH PLAINS COMMUNITY 75	229,646,713	0.488297	0.078869	-	-	0.567166	1,302,480
72-0075	3	HIGH PLAINS COMMUNITY 75	61 MERRICK	HIGH PLAINS COMMUNITY 75	389,816,399	0.488297	0.078869	-	-	0.567166	2,210,910
72-0075	3	HIGH PLAINS COMMUNITY 75	63 NANCE	HIGH PLAINS COMMUNITY 75	11,498,149	0.488297	0.078869	-	-	0.567166	65,214
72-0075	3	HIGH PLAINS COMMUNITY 75	72 POLK	HIGH PLAINS COMMUNITY 75	268,508,908	0.488297	0.078869	-	-	0.567166	1,522,894
72-0075	3	HIGH PLAINS COMMUNITY 75	93 YORK	HIGH PLAINS COMMUNITY 75	125,338,627	0.488297	0.078869	-	-	0.567166	710,878
72-0075				<b>School System Total</b>	<b>1,024,808,796</b>					<b>5,812,375</b>	
73-0017	3	MCCOOK 17	32 FRONTIER	MCCOOK 17	45,092,883	0.899615	-	-	-	0.899615	405,663
73-0017	3	MCCOOK 17	43 HAYES	MCCOOK 17	1,198,943	0.899615	-	-	-	0.899615	10,786
73-0017	3	MCCOOK 17	44 HITCHCOCK	MCCOOK 17	22,538,945	0.899615	-	-	-	0.899615	202,764
73-0017	3	MCCOOK 17	73 RED WILLOW	MCCOOK 17	977,865,695	0.899615	-	-	-	0.899615	8,797,043
73-0017				<b>School System Total</b>	<b>1,046,696,466</b>					<b>9,416,256</b>	

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	School System Name	County Number & Name	Base School District	2024 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates <sup>(1)</sup>	2024 Total Tax Rate	2024 Excluding Bond <sup>(2)</sup>
73-0179	3 SOUTHWEST 179	32 FRONTIER	SOUTHWEST 179	117,896,418	0.469862	-	-	-	0.469862	553,951
73-0179	3 SOUTHWEST 179	33 FURNAS	SOUTHWEST 179	110,452,436	0.469862	-	-	-	0.469862	518,975
73-0179	3 SOUTHWEST 179	73 RED WILLOW	SOUTHWEST 179	599,869,478	0.469862	-	-	-	0.469862	2,818,567
73-0179			<b>School System Total</b>	<b>828,218,332</b>						<b>3,891,493</b>
74-0056	3 FALLS CITY 56	64 NEMAHA	FALLS CITY 56	22,661,539	0.670783	0.033506	-	-	0.704289	159,603
74-0056	3 FALLS CITY 56	74 RICHARDSON	FALLS CITY 56	1,183,526,201	0.670783	0.033506	-	-	0.704289	8,335,462
74-0056			<b>School System Total</b>	<b>1,206,187,740</b>						<b>8,495,065</b>
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	49 JOHNSON	HUMBOLDT TABLE RK STEINAUER 70	22,335,678	0.586339	0.020243	-	-	0.606582	135,484
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	64 NEMAHA	HUMBOLDT TABLE RK STEINAUER 70	130,880,955	0.586339	0.020243	-	-	0.606582	793,901
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	67 PAWNEE	HUMBOLDT TABLE RK STEINAUER 70	207,703,843	0.586339	0.020243	-	-	0.606582	1,259,897
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	74 RICHARDSON	HUMBOLDT TABLE RK STEINAUER 70	637,349,927	0.586339	0.020243	-	-	0.606582	3,866,058
74-0070			<b>School System Total</b>	<b>998,270,403</b>						<b>6,055,341</b>
75-0100	3 ROCK CO HIGH 100	9 BROWN	ROCK CO HIGH 100	4,339,947	0.461235	0.063298	0.028223	-	0.552756	23,989
75-0100	3 ROCK CO HIGH 100	75 ROCK	ROCK CO HIGH 100	711,468,992	0.461235	0.063298	0.028223	-	0.552756	3,932,695
75-0100			<b>School System Total</b>	<b>715,808,939</b>						<b>3,956,685</b>
76-0002	3 CRETE 2	34 GAGE	CRETE 2	1,058,268	0.845529	0.074603	-	-	0.920132	9,737
76-0002	3 CRETE 2	55 LANCASTER	CRETE 2	728,780,968	0.845529	0.074603	-	-	0.920132	6,705,748
76-0002	3 CRETE 2	76 SALINE	CRETE 2	757,119,729	0.845529	0.074603	-	-	0.920132	6,966,511
76-0002	3 CRETE 2	80 SEWARD	CRETE 2	53,741,628	0.845529	0.074603	-	-	0.920132	494,494
76-0002			<b>School System Total</b>	<b>1,540,700,593</b>						<b>14,176,490</b>
76-0044	3 DORCHESTER 44	76 SALINE	DORCHESTER 44	402,000,082	0.723963	-	-	-	0.723963	2,910,336
76-0044	3 DORCHESTER 44	80 SEWARD	DORCHESTER 44	27,295,941	0.723963	-	-	-	0.723963	197,613
76-0044			<b>School System Total</b>	<b>429,296,023</b>						<b>3,107,948</b>
76-0068	3 FRIEND 68	30 FILLMORE	FRIEND 68	2,895,315	0.647133	0.039254	-	-	0.686387	19,873
76-0068	3 FRIEND 68	76 SALINE	FRIEND 68	432,064,862	0.647133	0.039254	-	-	0.686387	2,965,641
76-0068	3 FRIEND 68	80 SEWARD	FRIEND 68	67,137,439	0.647133	0.039254	-	-	0.686387	460,823
76-0068			<b>School System Total</b>	<b>502,097,616</b>						<b>3,446,337</b>
76-0082	3 WILBER-CLATONIA 82	34 GAGE	WILBER-CLATONIA 82	140,996,087	0.741340	0.108550	0.015076	-	0.864966	1,219,570
76-0082	3 WILBER-CLATONIA 82	55 LANCASTER	WILBER-CLATONIA 82	18,712,403	0.741340	0.108550	0.015076	-	0.864966	161,856
76-0082	3 WILBER-CLATONIA 82	76 SALINE	WILBER-CLATONIA 82	678,079,940	0.741340	0.108550	0.015076	-	0.864966	5,865,170
76-0082			<b>School System Total</b>	<b>837,788,430</b>						<b>7,246,596</b>
77-0001	3 BELLEVUE 1	77 SARPYP	BELLEVUE 1	4,951,027,513	1.037567	-	-	-	1.037567	51,370,230
77-0001			<b>School System Total</b>	<b>4,951,027,513</b>						<b>51,370,230</b>
77-0027	3 PAPIILLION-LAVISTA 27	77 SARPYP	PAPILLION-LA VISTA 27	9,554,985,410	0.910536	0.016746	-	-	0.927282	88,601,661
77-0027			<b>School System Total</b>	<b>9,554,985,410</b>						<b>88,601,661</b>
77-0037	3 GREтна 37	28 DOUGLAS	GREтна 37	692,923,480	0.974820	0.008970	-	-	0.983790	6,816,945
77-0037	3 GREтна 37	77 SARPYP	GREтна 37	4,880,906,636	0.974818	0.008969	-	-	0.983787	48,017,726
77-0037			<b>School System Total</b>	<b>5,573,830,116</b>						<b>54,834,671</b>
77-0046	3 SPRINGFIELD PLATTEVIEW 46	77 SARPYP	SPRINGFIELD PLATTEVIEW 46	3,541,449,445	0.320824	0.134158	0.019771	-	0.474753	16,813,139
77-0046			<b>School System Total</b>	<b>3,541,449,445</b>						<b>16,813,139</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024	
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 <sup>(2)</sup>
78-0001	3 ASHLAND-GREENWOOD 1	13 CASS	ASHLAND-GREENWOOD 1	306,237,354	0.561520	-	0.030018	-	1,811,513
78-0001	3 ASHLAND-GREENWOOD 1	77 SARPY	ASHLAND-GREENWOOD 1	969,346	0.561520	-	-	0.561520	5,734
78-0001	3 ASHLAND-GREENWOOD 1	78 SAUNDERS	ASHLAND-GREENWOOD 1	1,118,368,831	0.561520	-	0.030018	-	6,615,580
78-0001			<b>School System Total</b>	<b>1,425,575,531</b>					<b>8,432,827</b>
78-0009	3 YUTAN 9	78 SAUNDERS	YUTAN 9	467,690,042	0.873932	0.043208	-	0.917140	4,289,374
78-0009			<b>School System Total</b>	<b>467,690,042</b>					<b>4,289,374</b>
78-0039	3 WAHOO 39	78 SAUNDERS	WAHOO 39	1,414,868,245	0.728449	0.139215	0.014498	-	12,481,438
78-0039			<b>School System Total</b>	<b>1,414,868,245</b>					<b>12,481,438</b>
78-0072	3 MEAD 72	78 SAUNDERS	MEAD 72	534,143,212	0.681996	0.139892	0.019702	-	4,495,298
78-0072			<b>School System Total</b>	<b>534,143,212</b>					<b>4,495,298</b>
78-0107	3 CEDAR BLUFFS 107	78 SAUNDERS	CEDAR BLUFFS 107	382,928,719	0.685109	0.089148	0.029013	-	3,075,953
78-0107			<b>School System Total</b>	<b>382,928,719</b>					<b>3,075,953</b>
79-0002	3 MINATARE 2	79 SCOTTS BLUFF	MINATARE 2	60,281,701	0.781774	0.139242	0.033553	-	575,433
79-0002			<b>School System Total</b>	<b>60,281,701</b>					<b>575,433</b>
79-0011	3 MORRILL 11	79 SCOTTS BLUFF	MORRILL 11	391,674,706	0.972765	0.044792	0.041003	-	4,146,119
79-0011	3 MORRILL 11	83 SIOUX	MORRILL 11	95,472,078	0.972765	0.044792	0.041003	-	1,010,631
79-0011			<b>School System Total</b>	<b>487,146,784</b>					<b>5,156,750</b>
79-0016	3 GERING 16	79 SCOTTS BLUFF	GERING 16	1,048,681,788	0.989988	0.060000	0.030000	-	11,325,652
79-0016			<b>School System Total</b>	<b>1,048,681,788</b>					<b>11,325,652</b>
79-0031	3 MITCHELL 31	79 SCOTTS BLUFF	MITCHELL 31	349,206,667	0.714823	0.100679	-	0.815502	2,847,793
79-0031	3 MITCHELL 31	83 SIOUX	MITCHELL 31	52,229,913	0.714823	0.100679	-	0.815502	425,937
79-0031			<b>School System Total</b>	<b>401,436,580</b>					<b>3,273,730</b>
79-0032	3 SCOTTSBLUFF 32	62 MORRILL	SCOTTSBLUFF 32	1,297,820	0.647689	0.100000	0.030000	-	10,093
79-0032	3 SCOTTSBLUFF 32	79 SCOTTS BLUFF	SCOTTSBLUFF 32	1,933,685,602	0.647689	0.100000	0.030000	-	15,038,086
79-0032			<b>School System Total</b>	<b>1,934,983,422</b>					<b>15,048,179</b>
80-0005	3 MILFORD 5	55 LANCASTER	MILFORD 5	98,250,672	0.932289	-	-	0.932289	915,980
80-0005	3 MILFORD 5	76 SALINE	MILFORD 5	3,419,135	0.932289	-	-	0.932289	31,876
80-0005	3 MILFORD 5	80 SEWARD	MILFORD 5	729,941,895	0.932289	-	-	0.932289	6,805,169
80-0005			<b>School System Total</b>	<b>831,611,702</b>					<b>7,753,026</b>
80-0009	3 SEWARD 9	12 BUTLER	SEWARD 9	72,650,295	0.669932	0.020123	-	0.690055	501,328
80-0009	3 SEWARD 9	80 SEWARD	SEWARD 9	1,936,286,588	0.669932	0.020123	-	0.690055	13,361,449
80-0009			<b>School System Total</b>	<b>2,008,936,883</b>					<b>13,862,777</b>
80-0567	3 CENTENNIAL 67R	12 BUTLER	CENTENNIAL 67R	49,138,482	0.433725	0.034905	-	0.468630	230,278
80-0567	3 CENTENNIAL 67R	72 POLK	CENTENNIAL 67R	56,601,927	0.433725	0.034905	-	0.468630	265,254
80-0567	3 CENTENNIAL 67R	80 SEWARD	CENTENNIAL 67R	825,201,691	0.433725	0.034905	-	0.468630	3,867,145
80-0567	3 CENTENNIAL 67R	93 YORK	CENTENNIAL 67R	809,376,904	0.433725	0.034905	-	0.468630	3,792,985
80-0567			<b>School System Total</b>	<b>1,740,319,004</b>					<b>8,155,662</b>
81-0003	3 HAY SPRINGS 3	23 DAWES	HAY SPRINGS 3	30,030,640	0.834143	0.049857	0.030000	-	274,481
81-0003	3 HAY SPRINGS 3	81 SHERIDAN	HAY SPRINGS 3	192,901,598	0.834143	0.049857	0.030000	-	1,763,125
81-0003			<b>School System Total</b>	<b>222,932,238</b>					<b>2,037,606</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#		County		2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024
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 <sup>(2)</sup>
81-0010	3 GORDON-RUSHVILLE HIGH SCH 10	16 CHERRY	GORDON-RUSHVILLE HIGH SCH 10	265,060,800	0.669370	0.021023	0.014649	-	0.705042	1,868,795
81-0010	3 GORDON-RUSHVILLE HIGH SCH 10	81 SHERIDAN	GORDON-RUSHVILLE HIGH SCH 10	936,643,882	0.669370	0.021023	0.014649	-	0.705042	6,603,750
81-0010			<b>School System Total</b>	<b>1,201,704,682</b>						<b>8,472,545</b>
82-0001	3 LOUP CITY 1	47 HOWARD	LOUP CITY 1	24,365,968	0.657196	0.042492	-	-	0.699688	170,486
82-0001	3 LOUP CITY 1	82 SHERMAN	LOUP CITY 1	679,453,946	0.657196	0.042492	-	-	0.699688	4,754,066
82-0001	3 LOUP CITY 1	88 VALLEY	LOUP CITY 1	33,092,312	0.657196	0.042492	-	-	0.699688	231,543
82-0001			<b>School System Total</b>	<b>736,912,226</b>						<b>5,156,096</b>
82-0015	3 LITCHFIELD 15	21 CUSTER	LITCHFIELD 15	108,958,838	0.866491	0.044554	-	-	0.911045	992,666
82-0015	3 LITCHFIELD 15	82 SHERMAN	LITCHFIELD 15	185,509,600	0.866491	0.044554	-	-	0.911045	1,690,079
82-0015			<b>School System Total</b>	<b>294,468,438</b>						<b>2,682,744</b>
83-0500	3 SIOUX CO HIGH 500	23 DAWES	SIOUX CO HIGH 500	14,332,614	0.517698	0.133481	-	-	0.651179	93,331
83-0500	3 SIOUX CO HIGH 500	83 SIOUX	SIOUX CO HIGH 500	585,020,145	0.517698	0.133481	-	-	0.651179	3,809,541
83-0500			<b>School System Total</b>	<b>599,352,759</b>						<b>3,902,873</b>
84-0003	3 STANTON 3	84 STANTON	STANTON 3	779,389,344	0.724827	0.059239	0.018581	-	0.802647	6,255,754
84-0003			<b>School System Total</b>	<b>779,389,344</b>						<b>6,255,754</b>
85-0060	3 DESHLER 60	65 NUCKOLLS	DESHLER 60	122,628,544	0.653086	0.038909	-	-	0.691995	848,585
85-0060	3 DESHLER 60	85 THAYER	DESHLER 60	526,458,281	0.653086	0.038909	-	-	0.691995	3,643,066
85-0060			<b>School System Total</b>	<b>649,086,825</b>						<b>4,491,651</b>
85-0070	3 THAYER CENTRAL COMM 70	65 NUCKOLLS	THAYER CENTRAL COMM 70	21,066,701	0.558193	0.021447	-	-	0.579640	122,111
85-0070	3 THAYER CENTRAL COMM 70	85 THAYER	THAYER CENTRAL COMM 70	1,039,465,026	0.558193	0.021447	-	-	0.579640	6,025,158
85-0070			<b>School System Total</b>	<b>1,060,531,727</b>						<b>6,147,270</b>
85-2001	3 BRUNING-DAVENPORT UNIF	18 CLAY	DAVENPORT 47 (Brun-Davpt Unif)	7,917,583	0.431166	0.023439	-	-	0.454605	35,994
85-2001	3 BRUNING-DAVENPORT UNIF	30 FILLMORE	DAVENPORT 47 (Brun-Davpt Unif)	3,115,245	0.431166	0.023439	-	-	0.454605	14,162
85-2001	3 BRUNING-DAVENPORT UNIF	65 NUCKOLLS	DAVENPORT 47 (Brun-Davpt Unif)	223,119,663	0.431166	0.023439	-	-	0.454605	1,014,314
85-2001	3 BRUNING-DAVENPORT UNIF	85 THAYER	DAVENPORT 47 (Brun-Davpt Unif)	219,363,555	0.431166	0.023439	-	-	0.454605	997,238
85-2001	3 BRUNING-DAVENPORT UNIF	30 FILLMORE	BRUNING 94 (Brun-Davpt Unif)	180,457,960	0.431166	0.023439	-	-	0.454605	820,372
85-2001	3 BRUNING-DAVENPORT UNIF	85 THAYER	BRUNING 94 (Brun-Davpt Unif)	400,409,574	0.431166	0.023439	-	-	0.454605	1,820,283
85-2001			<b>School System Total</b>	<b>1,034,383,580</b>						<b>4,702,363</b>
86-0001	3 THEDFORD HIGH 1	16 CHERRY	THEDFORD HIGH 1	85,838,312	0.574073	-	0.042177	-	0.616250	528,981
86-0001	3 THEDFORD HIGH 1	86 THOMAS	THEDFORD RURAL 1	315,706,791	0.574073	-	0.042177	-	0.616250	1,945,547
86-0001			<b>School System Total</b>	<b>401,545,103</b>						<b>2,474,528</b>
87-0001	3 PENDER 1	20 CUMING	PENDER 1	190,342,680	0.693185	0.076045	-	-	0.769230	1,464,174
87-0001	3 PENDER 1	87 THURSTON	PENDER 1	474,740,001	0.693185	0.076045	-	-	0.769230	3,651,848
87-0001	3 PENDER 1	90 WAYNE	PENDER 1	65,465,514	0.693185	0.076045	-	-	0.769230	503,581
87-0001			<b>School System Total</b>	<b>730,548,195</b>						<b>5,619,603</b>
87-0013	3 WALTHILL 13	87 THURSTON	WALTHILL 13	225,634,888	1.049354	-	-	-	1.049354	2,367,711
87-0013			<b>School System Total</b>	<b>225,634,888</b>						<b>2,367,711</b>
87-0016	3 UMO N HO NATION SCH 16	87 THURSTON	UMO N HO NATION SCH 16	25,106,764	-	-	-	-	-	-
87-0016			<b>School System Total</b>	<b>25,106,764</b>						-
87-0017	3 WINNEBAGO 17	87 THURSTON	WINNEBAGO 17	143,059,366	0.845335	-	-	-	0.845335	1,209,333
87-0017			<b>School System Total</b>	<b>143,059,366</b>						<b>1,209,333</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	County	2024	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates <sup>(1)</sup>	2024	2024			
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 <sup>(2)</sup>		
88-0005	3	ORD 5	21 CUSTER	ORD 5	37,252,813	0.692612	-	0.024260	-	0.716872	267,056
88-0005	3	ORD 5	36 GARFIELD	ORD 5	31,050,147	0.692612	-	0.024260	-	0.716872	222,590
88-0005	3	ORD 5	39 GREELEY	ORD 5	1,861,214	0.692612	-	0.024260	-	0.716872	13,343
88-0005	3	ORD 5	88 VALLEY	ORD 5	920,923,140	0.692612	-	0.024260	-	0.716872	6,601,849
88-0005			<b>School System Total</b>		<b>991,087,314</b>						<b>7,104,837</b>
88-0021	3	ARCADIA 21	21 CUSTER	ARCADIA 21	32,978,966	1.011554	0.026123	-	-	1.037677	342,216
88-0021	3	ARCADIA 21	82 SHERMAN	ARCADIA 21	28,033,175	1.011554	0.026123	-	-	1.037677	290,894
88-0021	3	ARCADIA 21	88 VALLEY	ARCADIA 21	132,252,854	1.011554	0.026123	-	-	1.037677	1,372,360
88-0021			<b>School System Total</b>		<b>193,264,995</b>						<b>2,005,469</b>
89-0001	3	BLAIR 1	89 WASHINGTON	BLAIR 1	2,824,763,043	0.638175	0.064231	-	-	0.702406	19,841,327
89-0001			<b>School System Total</b>		<b>2,824,763,043</b>						<b>19,841,327</b>
89-0003	3	FORT CALHOUN 3	28 DOUGLAS	FORT CALHOUN 3	80,413,860	0.860000	0.100000	0.025000	-	0.985000	792,079
89-0003	3	FORT CALHOUN 3	89 WASHINGTON	FORT CALHOUN 3	586,898,785	0.860000	0.100000	0.025000	-	0.985000	5,780,958
89-0003			<b>School System Total</b>		<b>667,312,645</b>						<b>6,573,038</b>
89-0024	3	ARLINGTON 24	27 DODGE	ARLINGTON 24	57,279,452	0.769321	0.027009	-	-	0.796330	456,134
89-0024	3	ARLINGTON 24	28 DOUGLAS	ARLINGTON 24	51,546,640	0.769320	0.027010	-	-	0.796330	410,483
89-0024	3	ARLINGTON 24	89 WASHINGTON	ARLINGTON 24	826,136,271	0.769321	0.027009	-	-	0.796330	6,578,778
89-0024			<b>School System Total</b>		<b>934,962,363</b>						<b>7,445,395</b>
90-0017	3	WAYNE 17	26 DIXON	WAYNE 17	57,359,809	0.718684	0.033966	0.032456	-	0.785106	450,336
90-0017	3	WAYNE 17	90 WAYNE	WAYNE 17	1,280,955,825	0.718684	0.033966	0.032456	-	0.785106	10,056,872
90-0017			<b>School System Total</b>		<b>1,338,315,634</b>						<b>10,507,208</b>
90-0560	3	WAKEFIELD 60R	26 DIXON	WAKEFIELD 60R	377,582,694	0.799383	0.010001	-	-	0.809384	3,056,097
90-0560	3	WAKEFIELD 60R	87 THURSTON	WAKEFIELD 60R	41,375,045	0.799383	-	0.010001	-	0.809384	334,883
90-0560	3	WAKEFIELD 60R	90 WAYNE	WAKEFIELD 60R	269,093,711	0.799383	0.010001	-	-	0.809384	2,178,003
90-0560			<b>School System Total</b>		<b>688,051,450</b>						<b>5,568,984</b>
90-0595	3	WINSIDE 595	84 STANTON	WINSIDE 595	2,525,595	0.487816	0.084701	0.026104	-	0.598621	15,119
90-0595	3	WINSIDE 595	90 WAYNE	WINSIDE 595	593,752,103	0.487816	0.084701	0.026104	-	0.598621	3,554,328
90-0595			<b>School System Total</b>		<b>596,277,698</b>						<b>3,569,447</b>
91-0002	3	RED CLOUD 2	31 FRANKLIN	RED CLOUD 2	3,835,086	0.718824	0.039837	-	-	0.758661	29,095
91-0002	3	RED CLOUD 2	91 WEBSTER	RED CLOUD 2	479,450,273	0.718824	0.039837	-	-	0.758661	3,637,408
91-0002			<b>School System Total</b>		<b>483,285,359</b>						<b>3,666,504</b>
91-0074	3	BLUE HILL 74	1 ADAMS	BLUE HILL 74	182,741,924	0.751549	0.029898	-	-	0.781447	1,428,032
91-0074	3	BLUE HILL 74	18 CLAY	BLUE HILL 74	576,365	0.751549	0.029898	-	-	0.781447	4,504
91-0074	3	BLUE HILL 74	91 WEBSTER	BLUE HILL 74	278,358,450	0.751549	0.029898	-	-	0.781447	2,175,227
91-0074			<b>School System Total</b>		<b>461,676,739</b>						<b>3,607,763</b>
92-0045	3	WHEELER CENTRAL 45	36 GARFIELD	WHEELER CENTRAL 45	18,718,464	0.524339	0.015582	-	-	0.539921	101,065
92-0045	3	WHEELER CENTRAL 45	39 GREELEY	WHEELER CENTRAL 45	34,363,941	0.524339	0.015582	-	-	0.539921	185,539
92-0045	3	WHEELER CENTRAL 45	45 HOLT	WHEELER CENTRAL 45	3,435,319	0.524339	0.015582	-	-	0.539921	18,548
92-0045	3	WHEELER CENTRAL 45	92 WHEELER	WHEELER CENTRAL 45	666,987,334	0.524339	0.015582	-	-	0.539921	3,601,210
92-0045			<b>School System Total</b>		<b>723,505,058</b>						<b>3,906,362</b>
93-0012	3	YORK 12	93 YORK	YORK 12	1,377,646,170	0.931466	0.040049	0.018738	-	0.990253	13,642,191
93-0012			<b>School System Total</b>		<b>1,377,646,170</b>						<b>13,642,191</b>

**Table 13 School Systems 2024-2025 Detail of Base Schools Counties within Each School System (continued)**

Cnty/Dist#	School System Name	County Number & Name	Base School District	2024 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates <sup>(1)</sup>	2024 Total Tax Rate	2024 Excluding Bond <sup>(2)</sup>
93-0083	3 MCCOOL JUNCTION 83	30 FILLMORE	MCCOOL JUNCTION 83	3,321,140	0.738617	0.027083	0.003693	-	0.769393	25,553
93-0083	3 MCCOOL JUNCTION 83	93 YORK	MCCOOL JUNCTION 83	406,900,710	0.738617	0.027083	0.003693	-	0.769393	3,130,667
93-0083			<b>School System Total</b>	<b>410,221,850</b>						<b>3,156,220</b>
93-0096	3 HEARTLAND 96	30 FILLMORE	HEARTLAND 96	1,190,910	0.456544	-	-	-	0.456544	5,437
93-0096	3 HEARTLAND 96	41 HAMILTON	HEARTLAND 96	214,503,360	0.456544	-	-	-	0.456544	979,304
93-0096	3 HEARTLAND 96	93 YORK	HEARTLAND 96	747,309,878	0.456544	-	-	-	0.456544	3,411,800
93-0096			<b>School System Total</b>	<b>963,004,148</b>						<b>4,396,540</b>
<b>Grand Total</b>				<b>443,128,309,856</b>						<b>2,851,799,949</b>

**Table 14 School District Bonds 2024-2025**

Base School Code	Base School District	County Number & Name	2024 School Bond Value	Bond Tax Rate	2024 School Bond Taxes
01-0003	KENESAW 3 BOND	1 ADAMS	473,311,641	0.063803	301,988
01-0003	KENESAW 3 BOND	40 HALL	23,615,009	0.063803	15,067
01-0003	KENESAW 3 BOND	50 KEARNEY	57,508,346	0.063803	36,692
01-0003		<b>School System Bond Total</b>	<b>554,434,996</b>		<b>353,747</b>
01-0018	HASTINGS 18 BOND	1 ADAMS	1,747,570,118	0.140000	2,446,603
01-0018		<b>School System Bond Total</b>	<b>1,747,570,118</b>		<b>2,446,603</b>
01-0090	ADAMS CENTRAL 90 BOND 2016	1 ADAMS	2,205,172,866	0.062765	1,384,079
01-0090	ADAMS CENTRAL 90 BOND 2016	18 CLAY	112,157,978	0.062765	70,396
01-0090	ADAMS CENTRAL 90 BOND 2016	40 HALL	9,266,195	0.062765	5,816
01-0090	ADAMS CENTRAL 90 BOND 2016	50 KEARNEY	4,781,235	0.062765	3,001
01-0090	ADAMS CENTRAL 90 BOND 2016	91 WEBSTER	1,371,110	0.062765	861
01-0090		<b>School System Bond Total</b>	<b>2,332,749,384</b>		<b>1,464,153</b>
01-0123	SILVER LAKE 123 BOND 2019	1 ADAMS	432,430,046	0.038153	164,986
01-0123	SILVER LAKE 123 BOND 2019	31 FRANKLIN	134,076,279	0.038153	51,154
01-0123	SILVER LAKE 123 BOND 2019	50 KEARNEY	40,488,159	0.038153	15,447
01-0123	SILVER LAKE 123 BOND 2019	91 WEBSTER	330,256,629	0.038153	126,003
01-0123		<b>School System Bond Total</b>	<b>937,251,113</b>		<b>357,590</b>
02-0115	SUMMERLAND 115 BOND 2020	2 ANTELOPE	816,846,146	0.182504	1,490,779
02-0115	SUMMERLAND 115 BOND 2020	45 HOLT	370,980,485	0.182504	677,055
02-0115	SUMMERLAND 115 BOND 2020	54 KNOX	26,721,920	0.182504	48,769
02-0115	SUMMERLAND 115 BOND 2020	92 WHEELER	42,374,146	0.182504	77,335
02-0115		<b>School System Bond Total</b>	<b>1,256,922,697</b>		<b>2,293,937</b>
06-0001	BOONE CENTRAL 1 BOND 2015	2 ANTELOPE	6,040,120	0.043058	2,601
06-0001	BOONE CENTRAL 1 BOND 2015	6 BOONE	1,929,512,048	0.043058	830,811
06-0001		<b>School System Bond Total</b>	<b>1,935,552,168</b>		<b>833,411</b>
10-0002	GIBBON 2 BOND	10 BUFFALO	639,807,296	0.144832	926,647
10-0002	GIBBON 2 BOND	50 KEARNEY	77,131,370	0.144832	111,711
10-0002		<b>School System Bond Total</b>	<b>716,938,666</b>		<b>1,038,358</b>

**Table 14 School District Bonds 2024-2025 (continued)**

Base School Code	Base School District	County Number & Name	2024 School Bond Value	Bond Tax Rate	2024 School Bond Taxes
10-0007	KEARNEY 7 BOND 2009	10 BUFFALO	4,892,047,366	0.062485	3,056,798
10-0007	KEARNEY 7 BOND 2009	50 KEARNEY	134,529,481	0.062485	84,061
10-0007	KEARNEY 7 BOND 2009	69 PHELPS	30,012,802	0.062485	18,754
10-0007	KEARNEY 7 BOND 2013	10 BUFFALO	4,892,596,906	0.084778	4,147,852
10-0007	KEARNEY 7 BOND 2013	50 KEARNEY	134,529,481	0.084778	114,052
10-0007	KEARNEY 7 BOND 2013	69 PHELPS	30,012,802	0.084778	25,444
10-0007		<b>School System Bond Total</b>	<b>10,113,728,838</b>		<b>7,446,960</b>
10-0009	ELM CREEK 9 BOND 2022	10 BUFFALO	341,468,537	0.181818	620,852
10-0009	ELM CREEK 9 BOND 2022	24 DAWSON	16,753,245	0.181818	30,460
10-0009	ELM CREEK 9 BOND 2022	69 PHELPS	123,925,294	0.181818	225,319
10-0009		<b>School System Bond Total</b>	<b>482,147,076</b>		<b>876,631</b>
10-0019	SHELTON 19 BOND	1 ADAMS	3,346,651	0.057588	1,927
10-0019	SHELTON 19 BOND	10 BUFFALO	326,747,571	0.057588	188,168
10-0019	SHELTON 19 BOND	40 HALL	86,638,273	0.057588	49,893
10-0019	SHELTON 19 BOND	50 KEARNEY	4,248,099	0.057588	2,446
10-0019		<b>School System Bond Total</b>	<b>420,980,594</b>		<b>242,435</b>
10-0105	PLEASANTON 105 BOND 2013	10 BUFFALO	455,559,814	0.135619	617,826
10-0105	PLEASANTON 105 BOND 2013	82 SHERMAN	6,220,065	0.135619	8,436
10-0105		<b>School System Bond Total</b>	<b>461,779,879</b>		<b>626,262</b>
10-0119	AMHERST 119 BOND 2022	10 BUFFALO	420,125,028	0.140667	590,978
10-0119		<b>School System Bond Total</b>	<b>420,125,028</b>		<b>590,978</b>
11-0001	TEKAMAH-HERMAN 1 BOND 2020	11 BURT	950,998,105	0.083176	791,004
11-0001	TEKAMAH-HERMAN 1 BOND 2020	89 WASHINGTON	196,740,147	0.083176	163,641
11-0001		<b>School System Bond Total</b>	<b>1,147,738,252</b>		<b>954,645</b>
11-0014	OAKLAND-CRAIG 14 BOND 2012	11 BURT	638,212,675	0.071879	458,742
11-0014	OAKLAND-CRAIG 14 BOND 2012	20 CUMING	25,775,352	0.071879	18,527
11-0014	OAKLAND-CRAIG 14 BOND 2012	27 DODGE	986,791	0.071879	709
11-0014		<b>School System Bond Total</b>	<b>664,974,818</b>		<b>477,978</b>
11-0020	LYONS-DECATUR NE 20 BOND 2022*	11 BURT	484,286,185	0.270424	1,309,627
11-0020	LYONS-DECATUR NE 20 BOND 2022*	20 CUMING	9,947,082	0.270424	26,899
11-0020	LYONS-DECATUR NE BOND 2022*	87 THURSTON	34,609,512	0.270424	93,592
11-0020		<b>School System Bond Total</b>	<b>528,842,779</b>		<b>1,430,118</b>



**Table 14 School District Bonds 2024-2025 (continued)**

Base School Code	Base School District	County Number & Name	2024 School Bond Value	Bond Tax Rate	2024 School Bond Taxes
12-0056	DAVID CITY 56 ELEM QCPUF BOND	12 BUTLER	1,456,304,409	0.016665	242,693
12-0056	DAVID CITY 56 ELEM QCPUF BOND	71 PLATTE	9,275	0.016665	2
12-0056	DAVID CITY 56 ELEM QCPUF BOND	78 SAUNDERS	13,231,127	0.016665	2,205
12-0056	DAVID CITY 56 ELEM QCPUF BOND	80 SEWARD	714,730	0.016665	119
12-0056		<b>School System Bond Total</b>	<b>1,470,259,541</b>		<b>245,019</b>
13-0001	PLATTSMOUTH 1 BOND K-12 2019	13 CASS	1,080,276,890	0.121610	1,313,726
13-0001		<b>School System Bond Total</b>	<b>1,080,276,890</b>		<b>1,313,726</b>
13-0022	WEEPING WATER 22 BOND 2013	13 CASS	435,072,782	0.177614	772,751
13-0022		<b>School System Bond Total</b>	<b>435,072,782</b>		<b>772,751</b>
13-0032	LOUISVILLE 32 BOND	13 CASS	716,939,457	0.087071	624,247
13-0032	LOUISVILLE 32 BOND	77 SARPY	6,351,087	0.087071	5,530
13-0032		<b>School System Bond Total</b>	<b>723,290,544</b>		<b>629,777</b>
13-0056	CONESTOGA 56 BOND (LB 2)	66 OTOE	12,654,579	0.249989	31,635
13-0056	CONESTOGA 56 BOND 2024 (LB 2)	13 CASS	907,763,567	0.249989	2,269,307
13-0056		<b>School System Bond Total</b>	<b>920,418,146</b>		<b>2,300,942</b>
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	13 CASS	548,265,092	0.111176	609,540
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	66 OTOE	15,066,823	0.111176	16,751
13-0097		<b>School System Bond Total</b>	<b>563,331,915</b>		<b>626,291</b>
14-0054	LRL-CNCRD-CLRDG 54 BOND 2021	26 DIXON	255,105,842	0.077650	198,090
14-0054	LRL-CNCRD-CLRDG 54 BOND 2021	90 WAYNE	35,869,427	0.077650	27,853
14-0054	LRL-CNCRD-CLRDGE 54 BOND 2021	14 CEDAR	957,882,642	0.077650	743,797
14-0054		<b>School System Bond Total</b>	<b>1,248,857,911</b>		<b>969,739</b>
14-0101	WYNOT 101 BOND 2016	14 CEDAR	234,425,160	0.107370	251,703
14-0101	WYNOT 101 BOND 2016	26 DIXON	2,955,560	0.107370	3,173
14-0101		<b>School System Bond Total</b>	<b>237,380,720</b>		<b>254,876</b>
16-0030	CODY-KILGORE 30 BOND 2024 (LB 2)	16 CHERRY	180,876,199	0.106131	191,961
16-0030		<b>School System Bond Total</b>	<b>180,876,199</b>		<b>191,961</b>
17-0001	SIDNEY 1 HS BOND 2007	17 CHEYENNE	777,083,612	0.143685	1,116,555
17-0001	SIDNEY 1 QCPUF BND 2011-2017	17 CHEYENNE	777,083,614	0.025356	197,038
17-0001		<b>School System Bond Total</b>	<b>1,554,167,226</b>		<b>1,313,593</b>

**Table 14 School District Bonds 2024-2025 (continued)**

Base School Code	Base School District	County Number & Name	2024 School Bond Value	Bond Tax Rate	2024 School Bond Taxes
19-0039	LEIGH 39 BOND 2019	19 COLFAX	194,289,344	0.132761	257,941
19-0039	LEIGH 39 BOND 2019	71 PLATTE	247,660,245	0.132761	328,797
19-0039	LEIGH 39 BOND 2019	84 STANTON	121,023,785	0.132761	160,673
19-0039		<b>School System Bond Total</b>	<b>562,973,374</b>		<b>747,410</b>
19-0123	SCHUYLER CENTRAL 123 BOND 2007	12 BUTLER	157,164,492	0.071182	111,873
19-0123	SCHUYLER CENTRAL 123 BOND 2007	19 COLFAX	1,616,506,452	0.071182	1,150,663
19-0123	SCHUYLER CENTRAL 123 BOND 2007	78 SAUNDERS	665,914	0.071182	474
19-0123		<b>School System Bond Total</b>	<b>1,774,336,858</b>		<b>1,263,010</b>
20-0001	WEST POINT 1 BOND 2007	20 CUMING	1,752,495,474	0.036006	631,004
20-0001	WEST POINT 1 BOND 2007	27 DODGE	1,116,364	0.036006	402
20-0001		<b>School System Bond Total</b>	<b>1,753,611,838</b>		<b>631,406</b>
20-0020	BANCROFT-ROSALIE 20 BOND 2024 (LB 2)	11 BURT	22,981,119	0.225738	51,877
20-0020	BANCROFT-ROSALIE 20 BOND 2024 (LB 2)	20 CUMING	241,414,089	0.225738	544,962
20-0020	BANCROFT-ROSALIE 20 BOND 2024 (LB 2)	87 THURSTON	138,008,415	0.225738	311,536
20-0020		<b>School System Bond Total</b>	<b>402,403,623</b>		<b>908,375</b>
21-0025	BROKEN BOW BOND 2024 (LB 2)	21 CUSTER	821,062,210	0.195863	1,608,152
21-0025		<b>School System Bond Total</b>	<b>821,062,210</b>		<b>1,608,152</b>
24-0011	COZAD 11 BOND 2022 (LB 2)	21 CUSTER	5,980,563	0.224200	13,408
24-0011	COZAD 11 BOND 2022*	24 DAWSON	849,018,398	0.224200	1,903,495
24-0011		<b>School System Bond Total</b>	<b>854,998,961</b>		<b>1,916,904</b>
24-0101	SUMNER-EDYVL-MLR 101 BD 2015	24 DAWSON	284,729,785	0.090349	257,251
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	10 BUFFALO	91,566,704	0.090349	82,730
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	21 CUSTER	63,773,947	0.090349	57,619
24-0101		<b>School System Bond Total</b>	<b>440,070,436</b>		<b>397,600</b>
25-0095	SOUTH PLATTE 95 BOND 2014	25 DEUEL	183,545,275	0.010000	18,355
25-0095	SOUTH PLATTE 95 BOND 2014	35 GARDEN	2,044,374	0.065000	1,329
25-0095	SOUTH PLATTE 95 BOND 2014	51 KEITH	353,426,406	0.065000	229,728
25-0095	SOUTH PLATTE 95 BOND 2014	68 PERKINS	43,753,038	0.065000	28,440
25-0095		<b>School System Bond Total</b>	<b>582,769,093</b>		<b>277,851</b>
26-0001	PONCA 1 BOND 2009	22 DAKOTA	257,702,884	0.088990	229,330
26-0001	PONCA 1 BOND 2009	26 DIXON	323,186,324	0.088990	287,604
26-0001		<b>School System Bond Total</b>	<b>580,889,208</b>		<b>516,934</b>

**Table 14 School District Bonds 2024-2025 (continued)**

Base School Code	Base School District	County Number & Name	2024 School Bond Value	Bond Tax Rate	2024 School Bond Taxes
27-0001	F-1 BOND BLD AM 2 ELEM RENOV GO 2017	27 DODGE	3,510,102,092	0.015559	546,143
27-0001	F-1 BOND BLD AM 3 LTGO 2019	27 DODGE	3,510,102,092	0.019047	668,576
27-0001	F-1 BOND GO 2010	27 DODGE	3,510,102,092	0.132967	4,667,285
27-0001	FREMONT 1 BOND 2017 GO	78 SAUNDERS	395,940,009	0.015559	61,605
27-0001	FREMONT 1 BOND 2019 LTGO	78 SAUNDERS	395,940,009	0.019047	75,415
27-0001	FREMONT 1 BOND 2021 GO	78 SAUNDERS	395,581,627	0.132967	525,993
27-0001	FREMONT 1 BOND all bonds	28 DOUGLAS	51,194,745	0.167570	85,786
27-0001		<b>School System Bond Total</b>	<b>11,768,962,666</b>		<b>6,630,803</b>
27-0594	LOGAN VIEW 594 BOND 2010	11 BURT	78,786,733	0.045973	36,221
27-0594	LOGAN VIEW 594 BOND 2010	20 CUMING	13,646,957	0.045973	6,274
27-0594	LOGAN VIEW 594 BOND 2010	89 WASHINGTON	170,638,010	0.045973	78,448
27-0594	LOGAN VIEW 594 BOND 2021	27 DODGE	835,463,685	0.045973	384,089
27-0594		<b>School System Bond Total</b>	<b>1,098,535,385</b>		<b>505,031</b>
27-0595	NORTH BEND CNTRL 595 BOND 2013	19 COLFAX	6,033,208	0.026640	1,607
27-0595	NORTH BEND CNTRL 595 BOND 2013	78 SAUNDERS	360,512,615	0.026640	96,041
27-0595	NORTHBEND CNTRL 595 BOND 2013	27 DODGE	1,012,381,409	0.026640	269,700
27-0595		<b>School System Bond Total</b>	<b>1,378,927,232</b>		<b>367,348</b>
28-0001	OMAHA 1 BOND	28 DOUGLAS	32,925,210,650	0.163080	53,694,316
28-0001	OMAHA 1 BOND	77 SARPY	1,474,947,879	0.163080	2,405,345
28-0001		<b>School System Bond Total</b>	<b>34,400,158,529</b>		<b>56,099,661</b>
28-0010	ELKHORN 10 BOND 10 (010)	28 DOUGLAS	10,821,744,805	0.289530	31,332,154
28-0010		<b>School System Bond Total</b>	<b>10,821,744,805</b>		<b>31,332,154</b>
28-0015	DOUGLAS CO. WEST COMM. 15 BOND	28 DOUGLAS	1,788,785,515	0.070000	1,252,187
28-0015		<b>School System Bond Total</b>	<b>1,788,785,515</b>		<b>1,252,187</b>
28-0017	MILLARD 17 BOND	28 DOUGLAS	13,062,573,970	0.115000	15,021,774
28-0017	MILLARD 17 BOND	77 SARPY	3,230,529,453	0.115000	3,715,109
28-0017		<b>School System Bond Total</b>	<b>16,293,103,423</b>		<b>18,736,882</b>
28-0054	RALSTON 54 BOND	28 DOUGLAS	2,456,512,420	0.230860	5,671,059
28-0054		<b>School System Bond Total</b>	<b>2,456,512,420</b>		<b>5,671,059</b>
28-0059	BENNINGTON 59 BOND	28 DOUGLAS	2,756,449,485	0.358000	9,867,984
28-0059	BENNINGTON 59 BOND	89 WASHINGTON	75,885,324	0.358000	271,670
28-0059		<b>School System Bond Total</b>	<b>2,832,334,809</b>		<b>10,139,653</b>

**Table 14 School District Bonds 2024-2025 (continued)**

Base School Code	Base School District	County Number & Name	2024 School Bond Value	Bond Tax Rate	2024 School Bond Taxes
28-0066	WESTSIDE 66 BOND	28 DOUGLAS	4,982,943,660	0.219000	10,912,773
28-0066		<b>School System Bond Total</b>	<b>4,982,943,660</b>		<b>10,912,773</b>
33-0018	ARAPAHOE 18 BOND	32 FRONTIER	14,044,010	0.145789	20,475
33-0018	ARAPAHOE 18 BOND	33 FURNAS	388,134,956	0.145789	565,859
33-0018	ARAPAHOE 18 BOND 2016	37 GOSPER	186,712,480	0.145789	272,207
33-0018		<b>School System Bond Total</b>	<b>588,891,446</b>		<b>858,540</b>
33-0540	SOUTHERN VALLEY 540 BOND	33 FURNAS	509,758,903	0.046941	239,287
33-0540	SOUTHERN VALLEY 540 BOND	37 GOSPER	11,325,139	0.046941	5,316
33-0540	SOUTHERN VALLEY 540 BOND	42 HARLAN	501,595,801	0.046941	235,455
33-0540		<b>School System Bond Total</b>	<b>1,022,679,843</b>		<b>480,058</b>
34-0034	FREEMAN 34 BOND	34 GAGE	683,960,543	0.079036	540,576
34-0034	FREEMAN 34 BOND	49 JOHNSON	30,385,201	0.079036	24,015
34-0034	FREEMAN 34 BOND	55 LANCASTER	3,175,480	0.079036	2,510
34-0034	FREEMAN 34 BOND	66 OTOE	4,757,924	0.079036	3,760
34-0034		<b>School System Bond Total</b>	<b>722,279,148</b>		<b>570,861</b>
39-0010	GREELEY-WOLBACH 10 BOND 2014	6 BOONE	6,211,745	0.081652	5,072
39-0010	GREELEY-WOLBACH 10 BOND 2014	39 GREELEY	490,774,100	0.081652	400,728
39-0010	GREELEY-WOLBACH 10 BOND 2014	47 HOWARD	31,039,333	0.081652	25,344
39-0010	GREELEY-WOLBACH 10 BOND 2014	63 NANCE	25,736,639	0.081652	21,014
39-0010		<b>School System Bond Total</b>	<b>553,761,817</b>		<b>452,158</b>
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	39 GREELEY	297,151,711	0.066638	198,016
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	47 HOWARD	25,221,269	0.066638	16,807
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	82 SHERMAN	16,977,710	0.066638	11,314
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	88 VALLEY	101,162,896	0.066638	67,413
39-0501		<b>School System Bond Total</b>	<b>440,513,586</b>		<b>293,550</b>
40-0002	GRAND ISLAND 2 - 4TH BOND	40 HALL	4,809,750,198	0.062271	2,995,084
40-0002	GRAND ISLAND 2 - 4TH BOND	61 MERRICK	429,015	0.062271	267
40-0002	GRAND ISLAND 2 - 5TH BOND 2014	40 HALL	4,854,191,178	0.064845	3,147,704
40-0002	GRAND ISLAND 2 BOND 2014	61 MERRICK	429,015	0.064845	278
40-0002		<b>School System Bond Total</b>	<b>9,664,799,406</b>		<b>6,143,333</b>

**Table 14 School District Bonds 2024-2025 (continued)**

<b>Base School Code</b>	<b>Base School District</b>	<b>County Number &amp; Name</b>	<b>2024 School Bond Value</b>	<b>Bond Tax Rate</b>	<b>2024 School Bond Taxes</b>
41-0091	HAMPTON 91 BOND 2016	41 HAMILTON	447,428,222	0.123113	550,843
41-0091	HAMPTON 91 BOND 2016	93 YORK	10,321,810	0.123113	12,708
41-0091		<b>School System Bond Total</b>	<b>457,750,032</b>		<b>563,550</b>
41-0504	AURORA 4R BOND (2006)	40 HALL	1,276,238	0.019297	246
41-0504	AURORA 4R BOND (2006)	41 HAMILTON	2,146,278,133	0.019297	414,168
41-0504		<b>School System Bond Total</b>	<b>2,147,554,371</b>		<b>414,414</b>
43-0079	HAYES CENTER 79 BOND	32 FRONTIER	9,894,443	0.017660	1,747
43-0079	HAYES CENTER 79 BOND	43 HAYES	446,633,022	0.017660	78,875
43-0079	HAYES CENTER 79 BOND	44 HITCHCOCK	947,930	0.017660	167
43-0079	HAYES CENTER 79 BOND	68 PERKINS	154,639	0.017660	27
43-0079		<b>School System Bond Total</b>	<b>457,630,034</b>		<b>80,818</b>
44-0070	HITCHCOCK COUNTY SCH70 BOND	44 HITCHCOCK	483,319,232	0.093567	452,228
44-0070	HITCHCOCK COUNTY SCH70 BOND	73 RED WILLOW	25,851,898	0.093567	24,189
44-0070		<b>School System Bond Total</b>	<b>509,171,130</b>		<b>476,417</b>
45-0044	STUART 44 BOND 2022*	45 HOLT	164,147,670	0.158136	259,577
45-0044		<b>School System Bond Total</b>	<b>164,147,670</b>		<b>259,577</b>
45-0239	WEST HOLT 239 BOND 2008	45 HOLT	1,168,234,204	0.033321	389,270
45-0239		<b>School System Bond Total</b>	<b>1,168,234,204</b>		<b>389,270</b>
47-0001	ST PAUL 1 BOND 2009	39 GREELEY	1,928,361	0.000000	-
47-0001	ST PAUL 1 BOND 2009	47 HOWARD	762,796,080	0.000000	-
47-0001		<b>School System Bond Total</b>	<b>764,724,441</b>		<b>-</b>
49-0033	STERLING 33 BOND	49 JOHNSON	324,142,366	0.047178	152,925
49-0033	STERLING 33 BOND	66 OTOE	70,460,290	0.047178	33,242
49-0033		<b>School System Bond Total</b>	<b>394,602,656</b>		<b>186,167</b>
50-0501	AXTELL R1 BOND 2024 (LB 2)	50 KEARNEY	367,411,080	0.096896	356,004
50-0501	AXTELL R1 BOND 2024 (LB 2)	69 PHELPS	136,538,565	0.096896	132,299
50-0501		<b>School System Bond Total</b>	<b>503,949,645</b>		<b>488,304</b>
50-0503	MINDEN R3 BOND 2015	1 ADAMS	8,131,384	0.111018	9,027
50-0503	MINDEN R3 BOND 2015	31 FRANKLIN	151,525,270	0.111018	168,220
50-0503	MINDEN R3 BOND 2015	50 KEARNEY	1,390,045,056	0.111018	1,543,202
50-0503		<b>School System Bond Total</b>	<b>1,549,701,710</b>		<b>1,720,450</b>

**Table 14 School District Bonds 2024-2025 (continued)**

<b>Base School Code</b>	<b>Base School District</b>	<b>County Number &amp; Name</b>	<b>2024 School Bond Value</b>	<b>Bond Tax Rate</b>	<b>2024 School Bond Taxes</b>
51-0001	OGALLALA 1 BOND 2013	51 KEITH	1,601,240,175	0.073302	1,173,744
51-0001	OGALLALA 1 BOND 2013	68 PERKINS	4,193,230	0.073302	3,074
51-0001		<b>School System Bond Total</b>	<b>1,605,433,405</b>		<b>1,176,818</b>
51-0006	PAXTON 6 BOND 2010	51 KEITH	514,768,314	0.102524	527,762
51-0006	PAXTON 6 BOND 2010	56 LINCOLN	526,981	0.102524	540
51-0006	PAXTON 6 BOND 2010	68 PERKINS	77,460,293	0.102524	79,415
51-0006		<b>School System Bond Total</b>	<b>592,755,588</b>		<b>607,718</b>
54-0576	WAUSA 76R BOND (2018)	54 KNOX	336,162,299	0.042827	143,968
54-0576	WAUSA 76R BOND 2018	14 CEDAR	134,106,366	0.042827	57,434
54-0576	WAUSA 76R BOND 2018	70 PIERCE	25,026,204	0.042827	10,718
54-0576		<b>School System Bond Total</b>	<b>495,294,869</b>		<b>212,120</b>
54-0583	VERDIGRE 83 BOND (2009)	54 KNOX	398,015,534	0.066944	266,448
54-0583	VERDIGRE 83 BOND 2009	45 HOLT	1,835,854	0.066944	1,229
54-0583		<b>School System Bond Total</b>	<b>399,851,388</b>		<b>267,677</b>
55-0001	LINCOLN 1 BOND 2006	55 LANCASTER	33,788,820,640	0.039927	13,490,893
55-0001	LINCOLN 1 BOND 2014	55 LANCASTER	35,274,339,081	0.023005	8,114,893
55-0001	LINCOLN 1 BOND 2020	55 LANCASTER	36,381,440,819	0.044240	16,095,182
55-0001		<b>School System Bond Total</b>	<b>105,444,600,540</b>		<b>37,700,968</b>

**Table 14 School District Bonds 2024-2025 (continued)**

<b>Base School Code</b>	<b>Base School District</b>	<b>County Number &amp; Name</b>	<b>2024 School Bond Value</b>	<b>Bond Tax Rate</b>	<b>2024 School Bond Taxes</b>
55-0145	WAVERLY 145 BOND 2015	13 CASS	442,132,799	0.018103	80,039
55-0145	WAVERLY 145 BOND 2015	55 LANCASTER	2,757,913,167	0.018103	499,267
55-0145	WAVERLY 145 BOND 2015	66 OTOE	104,925,670	0.018103	18,995
55-0145	WAVERLY 145 BOND 2015	78 SAUNDERS	13,199,358	0.018103	2,390
55-0145	WAVERLY 145 BOND 2016	13 CASS	442,132,799	0.015086	66,700
55-0145	WAVERLY 145 BOND 2016	55 LANCASTER	2,757,913,167	0.015086	416,061
55-0145	WAVERLY 145 BOND 2016	66 OTOE	104,925,670	0.015086	15,829
55-0145	WAVERLY 145 BOND 2016	78 SAUNDERS	13,199,358	0.015086	1,991
55-0145	WAVERLY 145 BOND 9-12 2005	13 CASS	442,132,799	0.006690	29,579
55-0145	WAVERLY 145 BOND 9-12 2005	55 LANCASTER	3,928,004,496	0.006690	262,786
55-0145	WAVERLY 145 BOND 9-12 2005	66 OTOE	104,925,670	0.006690	7,020
55-0145	WAVERLY 145 BOND 9-12 2005	78 SAUNDERS	13,199,358	0.006690	883
55-0145	WAVERLY 145 BOND K-8 2005	13 CASS	442,132,799	0.020604	91,097
55-0145	WAVERLY 145 BOND K-8 2005	55 LANCASTER	3,924,383,712	0.020604	808,583
55-0145	WAVERLY 145 BOND K-8 2005	66 OTOE	104,925,670	0.020604	21,619
55-0145	WAVERLY 145 BOND K-8 2005	78 SAUNDERS	13,199,358	0.020604	2,720
55-0145	WAVERLY 145 QCPUF BOND 2013	13 CASS	442,132,799	0.000000	-
55-0145		<b>School System Bond Total</b>	<b>16,051,378,649</b>		<b>2,325,559</b>
55-0148	MALCOLM 148 BOND 2017	55 LANCASTER	589,242,133	0.042031	247,665
55-0148	MALCOM 148 BOND 2017	80 SEWARD	13,156,801	0.042031	5,530
55-0148		<b>School System Bond Total</b>	<b>602,398,934</b>		<b>253,195</b>
55-0160	NORRIS 160 BOND 2012	34 GAGE	280,084,244	0.028548	79,959
55-0160	NORRIS 160 BOND 2012	55 LANCASTER	2,551,398,107	0.028548	728,376
55-0160	NORRIS 160 BOND 2012	66 OTOE	9,091,580	0.028548	2,595
55-0160		<b>School System Bond Total</b>	<b>2,840,573,931</b>		<b>810,930</b>
55-0161	RAYMOND 161 BOND 7-12	12 BUTLER	1,021,416	0.031280	319
55-0161	RAYMOND 161 BOND 7-12	55 LANCASTER	569,623,644	0.031280	178,179
55-0161	RAYMOND 161 BOND 7-12	78 SAUNDERS	465,110,332	0.031280	145,487
55-0161	RAYMOND 161 BOND 7-12	80 SEWARD	11,301,211	0.031280	3,535
55-0161		<b>School System Bond Total</b>	<b>1,047,056,603</b>		<b>327,521</b>
56-0006	BRADY 6 BOND	56 LINCOLN	394,754,319	0.081069	320,024
56-0006		<b>School System Bond Total</b>	<b>394,754,319</b>		<b>320,024</b>

**Table 14 School District Bonds 2024-2025 (continued)**

<b>Base School Code</b>	<b>Base School District</b>	<b>County Number &amp; Name</b>	<b>2024 School Bond Value</b>	<b>Bond Tax Rate</b>	<b>2024 School Bond Taxes</b>
56-0007	MAXWELL 7 BOND 2016	56 LINCOLN	370,182,767	0.166561	616,581
56-0007		<b>School System Bond Total</b>	<b>370,182,767</b>		<b>616,581</b>
56-0037	HERSHEY 37 BOND 2022*	56 LINCOLN	550,476,939	0.218399	1,202,237
56-0037		<b>School System Bond Total</b>	<b>550,476,939</b>		<b>1,202,237</b>
57-0501	STAPLETON R1 BOND 2021	56 LINCOLN	122,477,108	0.048453	59,344
57-0501	STAPLETON R1 BOND 2021	57 LOGAN	307,644,722	0.048453	149,063
57-0501	STAPLETON R1 BOND 2021	60 MCPHERSON	8,322,795	0.048453	4,033
57-0501		<b>School System Bond Total</b>	<b>438,444,625</b>		<b>212,440</b>
59-0001	MADISON 1 BOND 2008	59 MADISON	936,045,051	0.020103	188,174
59-0001	MADISON 1 BOND 2008	71 PLATTE	22,135,935	0.020103	4,450
59-0001	MADISON 1 BOND 2008	84 STANTON	72,054,731	0.020103	14,485
59-0001		<b>School System Bond Total</b>	<b>1,030,235,717</b>		<b>207,110</b>
59-0005	BATTLE CREEK 5 BOND 2022*	59 MADISON	662,013,292	0.043640	288,904
59-0005	BATTLE CREEK 5 BOND 2022*	70 PIERCE	10,009,523	0.043640	4,368
59-0005	BATTLE CREEK 5 BOND 9-12	59 MADISON	784,368,406	0.041946	329,012
59-0005	BATTLE CREEK 5 BOND 9-12	70 PIERCE	14,578,513	0.041946	6,115
59-0005	BATTLE CREEK 5 BOND K-8	59 MADISON	721,973,744	0.022411	161,802
59-0005	BATTLE CREEK 5 BOND K-8	70 PIERCE	14,578,513	0.022411	3,267
59-0005		<b>School System Bond Total</b>	<b>2,207,521,991</b>		<b>793,469</b>
59-0013	NEWMAN GROVE 13 BOND 2018	6 BOONE	126,567,288	0.095853	121,319
59-0013	NEWMAN GROVE 13 BOND 2018	71 PLATTE	297,626,288	0.095853	285,284
59-0013	NEWMAN GROVE 13 PK-12 BOND 2018	59 MADISON	366,145,269	0.095853	350,962
59-0013		<b>School System Bond Total</b>	<b>790,338,845</b>		<b>757,564</b>
59-0080	ELKHORN VALLEY 80 BOND 2016	2 ANTELOPE	304,539,780	0.113883	346,819
59-0080	ELKHORN VALLEY 80 BOND 2016	6 BOONE	41,700,624	0.113883	47,490
59-0080	ELKHORN VALLEY 80 BOND 2016	59 MADISON	424,603,725	0.113883	483,552
59-0080	ELKHORN VALLEY 80 BOND 2016	70 PIERCE	124,155,782	0.113883	141,392
59-0080		<b>School System Bond Total</b>	<b>894,999,911</b>		<b>1,019,254</b>
61-0004	CENTRAL CITY 4 BOND 2019	41 HAMILTON	145,835,397	0.042740	62,330
61-0004	CENTRAL CITY 4 BOND 2019	61 MERRICK	1,154,365,156	0.042740	493,376
61-0004		<b>School System Bond Total</b>	<b>1,300,200,553</b>		<b>555,706</b>



**Table 14 School District Bonds 2024-2025 (continued)**

<b>Base School Code</b>	<b>Base School District</b>	<b>County Number &amp; Name</b>	<b>2024 School Bond Value</b>	<b>Bond Tax Rate</b>	<b>2024 School Bond Taxes</b>
62-0021	BAYARD 21 BOND 2008	4 BANNER	6,635,006	0.055718	3,697
62-0021	BAYARD 21 BOND 2008	7 BOX BUTTE	388,198	0.055718	216
62-0021	BAYARD 21 BOND 2008	62 MORRILL	310,481,085	0.055718	172,995
62-0021	BAYARD 21 BOND 2008	79 SCOTTS BLUFF	74,827,296	0.055718	41,692
62-0021		<b>School System Bond Total</b>	<b>392,331,585</b>		<b>218,600</b>
62-0063	BRIDGEPORT 63 BOND 2014	7 BOX BUTTE	9,234,183	0.091049	8,408
62-0063	BRIDGEPORT 63 BOND 2014	62 MORRILL	768,294,999	0.091049	699,526
62-0063		<b>School System Bond Total</b>	<b>777,529,182</b>		<b>707,934</b>
63-0030	TWIN RIVER 30 SCHOOL BOND 2024 (LB 2)	61 MERRICK	142,499,878	0.201435	287,044
63-0030	TWIN RIVER 30 SCHOOL BOND 2024 (LB 2)	63 NANCE	300,112,234	0.201435	604,529
63-0030	TWIN RIVER 30 SCHOOL BOND 2024 (LB 2)	71 PLATTE	442,013,788	0.201435	890,368
63-0030	TWIN RIVER 30 SCHOOL BOND 2024 (LB 2)	72 POLK	59,573,571	0.201435	120,001
63-0030		<b>School System Bond Total</b>	<b>944,199,471</b>		<b>1,901,942</b>
64-0029	AUBURN 29 BOND 2008	64 NEMAHA	784,937,501	0.039305	308,522
64-0029		<b>School System Bond Total</b>	<b>784,937,501</b>		<b>308,522</b>
65-0011	SUPERIOR 11 BOND 2010	65 NUCKOLLS	422,841,192	0.092750	392,186
65-0011	SUPERIOR 11 BOND 2010	85 THAYER	832,938	0.092750	773
65-0011	SUPERIOR 11 BOND 2010	91 WEBSTER	186,500,647	0.092750	172,980
65-0011		<b>School System Bond Total</b>	<b>610,174,777</b>		<b>565,938</b>
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	13 CASS	64,397,387	0.064178	41,329
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	49 JOHNSON	1,704,195	0.064178	1,094
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	66 OTOE	1,035,923,852	0.064178	664,837
66-0027		<b>School System Bond Total</b>	<b>1,102,025,434</b>		<b>707,260</b>
66-0111	NEBRASKA CITY 111 BOND 2007	13 CASS	101,276,402	0.137968	139,729
66-0111	NEBRASKA CITY 111 BOND 2007	64 NEMAHA	1,346,219	0.137968	1,857
66-0111	NEBRASKA CITY 111 BOND 2007	66 OTOE	1,145,987,307	0.137968	1,581,098
66-0111		<b>School System Bond Total</b>	<b>1,248,609,928</b>		<b>1,722,685</b>
66-0501	PALMYRA OR1 BOND 2016	55 LANCASTER	378,086,830	0.084783	320,553
66-0501	PALMYRA OR1 BOND 2016	66 OTOE	447,944,650	0.084783	379,782
66-0501	PALMYRA OR1 BOND 2022 (LB2)	66 OTOE	381,435,326	0.213787	815,460
66-0501	PALMYRA OR1 BOND 2022*	55 LANCASTER	354,577,330	0.213787	758,040
66-0501		<b>School System Bond Total</b>	<b>1,562,044,136</b>		<b>2,273,835</b>

**Table 14 School District Bonds 2024-2025 (continued)**

<b>Base School Code</b>	<b>Base School District</b>	<b>County Number &amp; Name</b>	<b>2024 School Bond Value</b>	<b>Bond Tax Rate</b>	<b>2024 School Bond Taxes</b>
69-0044	HOLDREDGE 44 BOND 2014	42 HARLAN	76,427,840	0.063456	48,498
69-0044	HOLDREDGE 44 BOND 2014	69 PHELPS	1,356,801,788	0.063456	860,973
69-0044		<b>School System Bond Total</b>	<b>1,433,229,628</b>		<b>909,471</b>
69-0054	BERTRAND 54 BOND 2007	37 GOSPER	313,111,722	0.023328	73,043
69-0054	BERTRAND 54 BOND 2007	69 PHELPS	379,691,235	0.023328	88,574
69-0054		<b>School System Bond Total</b>	<b>692,802,957</b>		<b>161,617</b>
69-0055	LOOMIS 55 BOND 2007	42 HARLAN	24,563,528	0.038767	9,523
69-0055	LOOMIS 55 BOND 2007	69 PHELPS	574,744,463	0.038767	222,812
69-0055		<b>School System Bond Total</b>	<b>599,307,991</b>		<b>232,334</b>
71-0001	COLUMBUS 1 BOND	12 BUTLER	13,737,367	0.129409	17,777
71-0001	COLUMBUS 1 BOND	71 PLATTE	2,820,127,115	0.129409	3,649,503
71-0001	COLUMBUS 1 BOND	72 POLK	1,512,335	0.129409	1,957
71-0001		<b>School System Bond Total</b>	<b>2,835,376,817</b>		<b>3,669,237</b>
71-0005	LAKEVIEW 5 BOND 2011	71 PLATTE	1,990,356,327	0.015990	318,258
71-0005	LAKEVIEW 5 BOND 2016	12 BUTLER	1,541,430	0.015990	246
71-0005	LAKEVIEW 5 RENV 7-12 BOND 2020	12 BUTLER	1,541,430	0.037991	586
71-0005	LAKEVIEW 5 RENV 7-12 BOND 2020	71 PLATTE	1,990,356,327	0.037991	756,158
71-0005		<b>School System Bond Total</b>	<b>3,983,795,514</b>		<b>1,075,248</b>
72-0015	CROSS COUNTY 15 BOND	72 POLK	600,681,252	0.095336	572,666
72-0015	CROSS COUNTY 15 BOND	93 YORK	352,917,617	0.095336	336,458
72-0015		<b>School System Bond Total</b>	<b>953,598,869</b>		<b>909,124</b>
72-0019	OSCEOLA 19 BOND 2019	72 POLK	612,442,181	0.091589	560,930
72-0019		<b>School System Bond Total</b>	<b>612,442,181</b>		<b>560,930</b>
72-0032	SHELBY-RISING CTY 32 BOND 2015	12 BUTLER	373,487,694	0.096511	360,457
72-0032	SHELBY-RISING CTY 32 BOND 2015	72 POLK	561,010,735	0.096511	541,438
72-0032		<b>School System Bond Total</b>	<b>934,498,429</b>		<b>901,895</b>
76-0002	CRETE 2 BOND 2013	34 GAGE	1,058,268	0.105043	1,112
76-0002	CRETE 2 BOND 2013	55 LANCASTER	728,780,968	0.105043	765,534
76-0002	CRETE 2 BOND 2013	76 SALINE	757,119,729	0.105043	795,302
76-0002	CRETE 2 BOND 2013	80 SEWARD	53,741,628	0.105043	56,452
76-0002		<b>School System Bond Total</b>	<b>1,540,700,593</b>		<b>1,618,400</b>

**Table 14 School District Bonds 2024-2025 (continued)**

Base School Code	Base School District	County Number & Name	2024 School Bond Value	Bond Tax Rate	2024 School Bond Taxes
76-0044	DORCHESTER 44 BOND 2007	76 SALINE	402,000,082	0.056504	227,147
76-0044	DORCHESTER 44 BOND 2007	80 SEWARD	27,295,941	0.056504	15,423
76-0044		<b>School System Bond Total</b>	<b>429,296,023</b>		<b>242,570</b>
76-0068	FRIEND 68 BOND 2009	76 SALINE	432,064,862	0.092840	401,130
76-0068	FRIEND 68 BOND 2009	30 FILLMORE	2,895,315	0.092840	2,688
76-0068	FRIEND 68 BOND 2009	80 SEWARD	67,137,439	0.092840	62,330
76-0068		<b>School System Bond Total</b>	<b>502,097,616</b>		<b>466,148</b>
77-0001	BELLEVUE 1 BOND	77 SARPY	4,613,645,679	0.120000	5,536,375
77-0001		<b>School System Bond Total</b>	<b>4,613,645,679</b>		<b>5,536,375</b>
77-0027	PAPILLION-LA VISTA 27 BOND 3	77 SARPY	8,560,130,285	0.000000	-
77-0027	PAPILLION-LA VISTA 27 BOND 4	77 SARPY	9,255,886,578	0.039059	3,615,258
77-0027	PAPILLION-LA VISTA 27 BOND 5	77 SARPY	9,255,886,578	0.043465	4,023,068
77-0027	PAPILLION-LA VISTA 27 BOND 6	77 SARPY	9,454,120,157	0.078260	7,398,794
77-0027	PAPILLION-LA VISTA 27 BOND 7 2023*	77 SARPY	9,549,255,274	0.035585	3,398,103
77-0027		<b>School System Bond Total</b>	<b>46,075,278,872</b>		<b>18,435,224</b>
77-0037	GRETNA 37 BOND	28 DOUGLAS	692,923,480	0.366000	2,536,070
77-0037	GRETNA 37 BOND	77 SARPY	4,880,906,636	0.366006	17,864,409
77-0037		<b>School System Bond Total</b>	<b>5,573,830,116</b>		<b>20,400,479</b>
77-0046	SPRINGFIELD PLATTEVIEW 46 BOND	77 SARPY	5,294,159,258	0.000000	-
77-0046	SPRINGFIELD PLATTEVIEW 46 BOND 2 (2020)	77 SARPY	3,588,517,375	0.117068	4,201,005
77-0046		<b>School System Bond Total</b>	<b>8,882,676,633</b>		<b>4,201,005</b>
78-0001	ASHLAND GREENWD BOND K-12 2021	13 CASS	306,237,354	0.220128	674,115
78-0001	ASHLAND-GREENWOOD 1 BOND K-12 2021	77 SARPY	969,346	0.220127	2,134
78-0001	ASHLAND-GRNWD 1 BOND K-12 2021	78 SAUNDERS	1,118,368,830	0.220128	2,461,844
78-0001		<b>School System Bond Total</b>	<b>1,425,575,530</b>		<b>3,138,094</b>
78-0009	YUTAN 9 BOND K-8	78 SAUNDERS	467,690,042	0.051470	240,721
78-0009		<b>School System Bond Total</b>	<b>467,690,042</b>		<b>240,721</b>
79-0016	GERING 16 BOND 2011	79 SCOTTS BLUFF	1,048,681,784	0.220000	2,307,103
79-0016		<b>School System Bond Total</b>	<b>1,048,681,784</b>		<b>2,307,103</b>
79-0032	SCOTTSBUFF 32 BOND 2009	62 MORRILL	1,297,820	0.140000	1,817
79-0032	SCOTTSBUFF 32 BOND 2009	79 SCOTTS BLUFF	1,933,685,602	0.140000	2,707,165
79-0032		<b>School System Bond Total</b>	<b>1,934,983,422</b>		<b>2,708,982</b>

**Table 14 School District Bonds 2024-2025 (continued)**

<b>Base School Code</b>	<b>Base School District</b>	<b>County Number &amp; Name</b>	<b>2024 School Bond Value</b>	<b>Bond Tax Rate</b>	<b>2024 School Bond Taxes</b>
80-0009	SEWARD 9 MS BOND 2010	12 BUTLER	72,564,375	0.080494	58,410
80-0009	SEWARD 9 MS BOND 2010	80 SEWARD	1,936,286,588	0.080494	1,558,598
80-0009		<b>School System Bond Total</b>	<b>2,008,850,963</b>		<b>1,617,008</b>
80-0567	CENTENNIAL 67R BOND 2007	12 BUTLER	49,138,482	0.046347	22,774
80-0567	CENTENNIAL 67R BOND 2007	72 POLK	56,601,927	0.046347	26,233
80-0567	CENTENNIAL 67R BOND 2007	80 SEWARD	825,201,691	0.046347	382,458
80-0567	CENTENNIAL 67R BOND 2007	93 YORK	809,376,904	0.046347	375,123
80-0567		<b>School System Bond Total</b>	<b>1,740,319,004</b>		<b>806,588</b>
85-0070	THAYER CENTRAL COMM 70 BOND	65 NUCKOLLS	21,066,701	0.033645	7,088
85-0070	THAYER CENTRAL COMM 70 BOND	85 THAYER	1,039,465,026	0.033645	349,730
85-0070		<b>School System Bond Total</b>	<b>1,060,531,727</b>		<b>356,818</b>
87-0016	UMONHO NATION SCH 16 BOND	87 THURSTON	25,106,764	0.099977	25,101
87-0016		<b>School System Bond Total</b>	<b>25,106,764</b>		<b>25,101</b>
88-0005	ORD 5 BOND 2010	21 CUSTER	37,252,814	0.068294	25,441
88-0005	ORD 5 BOND 2010	36 GARFIELD	31,050,147	0.068294	21,205
88-0005	ORD 5 BOND 2010	39 GREELEY	1,861,214	0.068294	1,271
88-0005	ORD 5 BOND 2010	88 VALLEY	920,923,140	0.068294	628,936
88-0005		<b>School System Bond Total</b>	<b>991,087,315</b>		<b>676,854</b>
89-0001	BLAIR 1 BOND	89 WASHINGTON	2,824,763,043	0.070857	2,001,544
89-0001		<b>School System Bond Total</b>	<b>2,824,763,043</b>		<b>2,001,544</b>
89-0003	FORT CALHOUN 3 BOND 2013	28 DOUGLAS	80,413,860	0.125000	100,515
89-0003	FORT CALHOUN 3 BOND 2013	89 WASHINGTON	586,898,786	0.125000	733,624
89-0003		<b>School System Bond Total</b>	<b>667,312,646</b>		<b>834,139</b>
89-0024	ARLINGTON 24 BOND 2007	27 DODGE	57,279,452	0.067524	38,678
89-0024	ARLINGTON 24 BOND 2007	28 DOUGLAS	51,546,640	0.067520	34,804
89-0024	ARLINGTON 24 BOND 2007	89 WASHINGTON	826,136,271	0.067524	557,841
89-0024		<b>School System Bond Total</b>	<b>934,962,363</b>		<b>631,322</b>
90-0017	WAYNE 17 BOND 2023 (LB 2)	26 DIXON	41,705,211	0.146573	61,128
90-0017	WAYNE 17 BOND 2023 (LB 2)	90 WAYNE	1,043,775,226	0.146573	1,529,889
90-0017		<b>School System Bond Total</b>	<b>1,085,480,437</b>		<b>1,591,017</b>

**Table 14 School District Bonds 2024-2025 (continued)**

<b>Base School Code</b>	<b>Base School District</b>	<b>County Number &amp; Name</b>	<b>2024 School Bond Value</b>	<b>Bond Tax Rate</b>	<b>2024 School Bond Taxes</b>
90-0595	WINSIDE 595 BOND	90 WAYNE	593,752,103	0.166521	988,723
90-0595	WINSIDE 595 BOND 2021	84 STANTON	2,525,595	0.166521	4,206
90-0595		<b>School System Bond Total</b>	<b>596,277,698</b>		<b>992,929</b>
93-0012	YORK 12 BOND	93 YORK	1,377,646,170	0.124923	1,720,999
93-0012		<b>School System Bond Total</b>	<b>1,377,646,170</b>		<b>1,720,999</b>
93-0096	HEARTLAND 96 BOND 2022 (LB 2)	93 YORK	581,218,468	0.073760	428,708
93-0096	HEARTLAND 96 BOND 2022 (LB 2)	30 FILLMORE	827,746	0.073760	611
93-0096	HEARTLAND 96 BOND 2024 (LB 2)	30 FILLMORE	827,746	0.067609	560
93-0096	HEARTLAND 96 BOND 2024 (LB 2)	41 HAMILTON	156,925,301	0.067609	106,094
93-0096	HEARTLAND 96 BOND 2024 (LB 2)	93 YORK	581,218,468	0.067609	392,957
93-0096	HEARTLAND 96 BONDS 2022 (LB 2)	41 HAMILTON	156,925,301	0.073760	115,747
93-0096		<b>School System Bond Total</b>	<b>1,477,943,030</b>		<b>1,044,676</b>
<b>Grand Total</b>			<b>392,649,324,908</b>		<b>331,132,703</b>

**Table 15 Cities 2024 Value, Tax Rates, & Property Taxes Levied**

City Name	Population <sup>1</sup>	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
ABIE	65	BUTLER	3,973,145	0.239107	0.000000	0.239107	\$ 9,500.12
ADAMS	604	GAGE	103,142,390	0.460473	0.014793	0.475266	490,201.32
AINSWORTH	1,616	BROWN	109,864,484	0.550000	0.000000	0.550000	604,256.64
ALBION	1,740	BOONE	220,916,607	0.337988	0.072691	0.410679	907,260.29
ALDA	647	HALL	44,410,216	0.177530	0.000000	0.177530	78,841.64
ALEXANDRIA	148	THAYER	5,628,765	0.449982	0.000000	0.449982	25,328.48
ALLEN	355	DIXON	19,876,616	0.450000	0.000000	0.450000	89,445.18
ALLIANCE	8,151	BOX BUTTE	639,438,871	0.307913	0.000000	0.307913	1,968,919.28
ALMA	1,043	HARLAN	110,792,179	0.232101	0.072018	0.304119	336,940.78
ALVO	115	CASS	8,463,789	0.450000	0.116457	0.566457	47,943.93
AMHERST	201	BUFFALO	18,666,196	0.080767	0.176790	0.257557	48,076.23
ANOKA	10	BOYD	597,123	0.000000	0.000000	0.000000	0.00
ANSELMO	108	CUSTER	7,087,688	0.449995	0.000000	0.449995	31,894.46
ANSLEY	459	CUSTER	26,503,904	0.498863	0.000000	0.498863	132,218.95
ARAPAHOE	1,002	FURNAS	63,366,979	0.372170	0.133942	0.506112	320,708.92
ARCADIA	283	VALLEY	20,310,363	0.500000	0.111421	0.611421	124,182.33
ARLINGTON	1,300	WASHINGTON	126,046,576	0.500000	0.000000	0.500000	630,233.69
ARNOLD	592	CUSTER	32,975,310	0.392348	0.000000	0.392348	129,378.75
ARTHUR	128	ARTHUR	6,223,536	0.199306	0.000000	0.199306	12,403.94
ASHLAND	3,123	SAUNDERS	271,283,306	0.450000	0.126000	0.576000	1,562,593.51
ASHTON	198	SHERMAN	11,889,356	0.364002	0.000000	0.364002	43,277.81
ATKINSON	1,306	HOLT	108,897,983	0.341068	0.000000	0.341068	371,417.63
ATLANTA	106	HELPS	7,336,487	0.194277	0.000000	0.194277	14,253.18
AUBURN	3,470	NEMAHA	189,089,042	0.380403	0.000000	0.380403	719,302.57
AURORA	4,678	HAMILTON	517,024,518	0.377805	0.086151	0.463956	2,398,771.12
AVOCA	178	CASS	9,050,869	0.450000	0.000000	0.450000	40,729.08
AXTELL	732	KEARNEY	64,390,946	0.350766	0.153155	0.503921	324,480.16
AYR	83	ADAMS	7,261,872	0.164814	0.000000	0.164814	11,968.63
BANCROFT	496	CUMING	31,905,721	0.268283	0.000000	0.268283	85,597.98
BARADA	21	RICHARDSON	676,572	0.147804	0.000000	0.147804	1,000.02
BARNESTON	90	GAGE	4,024,838	0.450010	0.000000	0.450010	18,112.28
BARTLETT	109	WHEELER	5,039,147	0.500000	0.000000	0.500000	25,196.02
BARTLEY	270	RED WILLOW	21,003,281	0.236115	0.000000	0.236115	49,592.29
BASSETT	538	ROCK	32,451,748	0.480000	0.000000	0.480000	155,769.27
BATTLE CREEK	1,194	MADISON	90,995,663	0.434678	0.000000	0.434678	395,538.34
BAYARD	1,140	MORRILL	52,079,976	0.370935	0.000000	0.370935	193,183.64
BAZILE MILLS	26	KNOX	2,304,496	0.449976	0.000000	0.449976	10,369.75
BEATRICE	12,263	GAGE	969,875,012	0.334968	0.012090	0.347058	3,366,035.28
BEAVER CITY	537	FURNAS	22,017,004	0.492283	0.000000	0.492283	108,386.72
BEAVER CROSSING	375	SEWARD	26,470,960	0.441994	0.000000	0.441994	117,000.15
BEE	171	SEWARD	17,004,412	0.450000	0.000000	0.450000	76,519.97
BEEMER	611	CUMING	40,937,863	0.412015	0.000000	0.412015	168,670.81
BELDEN	113	CEDAR	5,525,805	0.450000	0.000000	0.450000	24,866.37
BELGRADE	103	NANCE	4,291,990	0.450000	0.000000	0.450000	19,314.19
BELLEVUE	65,031	SARPY	6,095,212,327	0.470000	0.140000	0.610000	37,180,795.30
BELLWOOD	407	BUTLER	26,598,454	0.306845	0.192893	0.499738	132,923.06
BELVIDERE	51	THAYER	6,287,756	0.313758	0.000000	0.313758	19,728.40
BENEDICT	203	YORK	11,950,828	0.442301	0.000000	0.442301	52,858.71
BENKELMAN	821	DUNDY	70,328,920	0.343944	0.000000	0.343944	241,892.98
BENNET	1,082	LANCASTER	110,681,278	0.264880	0.063436	0.328316	363,384.54
BENNINGTON	2,026	DOUGLAS	276,112,035	0.384080	0.198850	0.582930	1,609,540.20
BERTRAND	709	HELPS	44,380,503	0.418538	0.398260	0.816798	362,499.92
BERWYN	75	CUSTER	5,667,210	0.343699	0.000000	0.343699	19,478.25
BIG SPRINGS	401	DEUEL	36,052,102	0.500000	0.000000	0.500000	180,260.95
BLADEN	205	WEBSTER	10,995,925	0.450000	0.000000	0.450000	49,481.94
BLAIR	7,790	WASHINGTON	1,070,889,315	0.258079	0.028474	0.286553	3,068,669.70
BLOOMFIELD	986	KNOX	59,272,272	0.450000	0.093191	0.543191	321,962.88
BLOOMINGTON	110	FRANKLIN	4,475,503	0.410457	0.000000	0.410457	18,370.20
BLUE HILL	805	WEBSTER	57,995,582	0.350000	0.129340	0.479340	277,996.70
BLUE SPRINGS	282	GAGE	9,372,467	0.390559	0.000000	0.390559	36,605.29
BOELUS	181	HOWARD	8,684,927	0.255846	0.000000	0.255846	22,220.16
BRADSHAW	273	YORK	19,881,714	0.198255	0.251689	0.449944	89,456.77
BRADY	383	LINCOLN	25,168,577	0.575902	0.000000	0.575902	144,946.48
BRAINARD	336	BUTLER	34,378,332	0.480000	0.000000	0.480000	165,016.31
BREWSTER	12	BLAINE	958,640	0.301513	0.000000	0.301513	2,890.51
BRIDGEPORT	1,454	MORRILL	140,903,911	0.305117	0.000000	0.305117	429,923.06
BRISTOW	70	BOYD	1,749,690	0.450000	0.000000	0.450000	7,873.74

<sup>1</sup> City/Village population per Dept. of Revenue, Research Division December 2024

**Table 15 Cities 2024 Value, Tax Rates, & Property Taxes Levied (continued)**

City Name	Population <sup>1</sup>	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
BROADWATER	95	MORRILL	5,559,537	0.290469	0.000000	0.290469	\$ 16,148.90
BROCK	123	NEMAHA	5,584,808	0.499999	0.000000	0.499999	27,924.32
BROKEN BOW	3,506	CUSTER	259,313,720	0.406432	0.027000	0.433432	1,123,951.12
BROWNVILLE	139	NEMAHA	12,340,804	0.206652	0.000000	0.206652	25,502.57
BRULE	331	KEITH	26,110,283	0.223023	0.140830	0.363853	95,003.46
BRUNING	290	THAYER	27,796,547	0.245270	0.051364	0.296634	82,454.26
BRUNO	95	BUTLER	4,483,844	0.449993	0.000000	0.449993	20,177.09
BRUNSWICK	152	ANTELOPE	18,502,372	0.450000	0.000000	0.450000	83,260.99
BURCHARD	76	PAWNEE	13,912,710	0.290382	0.000000	0.290382	40,400.16
BURR	52	OTOE	3,098,397	0.450000	0.000000	0.450000	13,942.87
BURTON	11	KEYA PAHA	331,095	0.000000	0.000000	0.000000	0.00
BURWELL	1,087	GARFIELD	88,203,153	0.393433	0.260464	0.653897	576,758.44
BUSHNELL	115	KIMBALL	8,801,605	0.422122	0.000000	0.422122	37,153.82
BUTTE	286	BOYD	11,153,068	0.498069	0.000000	0.498069	55,550.53
BYRON	83	THAYER	6,097,942	0.449993	0.000000	0.449993	27,440.36
CAIRO	822	HALL	77,546,580	0.380000	0.058592	0.438592	340,113.72
CALLAWAY	563	CUSTER	39,416,332	0.907174	0.000000	0.907174	357,575.94
CAMBRIDGE	1,071	FURNAS	74,011,880	0.477734	0.028821	0.506555	374,911.84
CAMPBELL	272	FRANKLIN	18,027,881	0.449987	0.000000	0.449987	81,123.56
CARLETON	92	THAYER	11,310,939	0.106188	0.117063	0.223251	25,251.92
CARROLL	191	WAYNE	10,146,559	0.450000	0.000000	0.450000	45,659.80
CEDAR BLUFFS	615	SAUNDERS	40,792,845	0.306971	0.155201	0.462172	188,533.46
CEDAR CREEK	465	CASS	100,416,672	0.120075	0.094237	0.214312	215,205.17
CEDAR RAPIDS	382	BOONE	25,758,898	0.500000	0.000000	0.500000	128,795.18
CENTER	79	KNOX	2,950,128	0.349137	0.000000	0.349137	10,300.06
CENTRAL CITY	3,039	MERRICK	304,860,581	0.352185	0.000000	0.352185	1,073,675.24
CERESCO	919	SAUNDERS	80,206,670	0.323200	0.280430	0.603630	484,152.04
CHADRON	5,206	DAWES	321,653,776	0.404677	0.000000	0.404677	1,301,661.62
CHAMBERS	288	HOLT	13,731,424	0.450000	0.000000	0.450000	61,791.59
CHAPMAN	260	MERRICK	21,573,083	0.109028	0.000000	0.109028	23,520.79
CHAPPELL	844	DEUEL	40,979,127	0.358860	0.000000	0.358860	147,058.31
CHESTER	224	THAYER	12,940,078	0.383328	0.072225	0.455553	58,949.24
CLARKS	344	MERRICK	22,865,687	0.449997	0.000000	0.449997	102,895.35
CLARKSON	641	COLFAX	42,373,810	0.500000	0.000000	0.500000	211,869.69
CLATONIA	263	GAGE	11,821,655	0.450000	0.000000	0.450000	53,197.59
CLAY CENTER	735	CLAY	54,263,247	0.416632	0.180663	0.597295	324,112.73
CLEARWATER	320	ANTELOPE	17,380,066	0.499995	0.000000	0.499995	86,900.01
CLINTON	38	SHERIDAN	2,198,076	0.000000	0.000000	0.000000	0.00
CODY	168	CHERRY	10,731,879	0.218994	0.000000	0.218994	23,502.27
COLERIDGE	537	CEDAR	19,869,223	0.467799	0.428900	0.896699	178,168.03
COLON	107	SAUNDERS	7,951,277	0.425530	0.000000	0.425530	33,835.18
COLUMBUS	24,028	PLATTE	2,425,753,668	0.291203	0.000000	0.291203	7,063,876.01
COMSTOCK	68	CUSTER	3,177,897	0.500000	0.000000	0.500000	15,889.60
CONCORD	126	DIXON	6,191,417	0.450000	0.000000	0.450000	27,861.53
COOK	319	JOHNSON	15,438,256	0.237890	0.251971	0.489861	75,626.22
CORDOVA	92	SEWARD	9,459,338	0.116287	0.000000	0.116287	11,000.06
CORNLEA	33	PLATTE	4,538,303	0.000000	0.000000	0.000000	0.00
CORTLAND	504	GAGE	42,394,483	0.326948	0.049999	0.376947	159,805.08
COTESFIELD	29	HOWARD	2,601,450	0.350000	0.000000	0.350000	9,105.15
COWLES	21	WEBSTER	3,716,049	0.115503	0.000000	0.115503	4,292.18
COZAD	3,988	DAWSON	260,983,414	0.341897	0.000000	0.341897	892,296.34
CRAB ORCHARD	46	JOHNSON	1,172,430	0.167004	0.000000	0.167004	1,958.04
CRAIG	202	BURT	9,488,793	0.387649	0.148017	0.535666	50,828.37
CRAWFORD	840	DAWES	45,915,168	0.423796	0.000000	0.423796	194,587.64
CREIGHTON	1,147	KNOX	58,712,255	0.394083	0.000000	0.394083	231,376.30
CRESTON	181	PLATTE	15,292,571	0.441182	0.000000	0.441182	67,468.34
CRETE	7,123	SALINE	451,088,993	0.289229	0.053441	0.342670	1,545,749.27
CROFTON	756	KNOX	49,249,024	0.450000	0.000000	0.450000	221,621.44
CROOKSTON	71	CHERRY	4,012,970	0.170153	0.000000	0.170153	6,828.45
CULBERTSON	534	HITCHCOCK	34,517,849	0.470000	0.000000	0.470000	162,234.45
CURTIS	806	FRONTIER	45,992,649	0.365060	0.000000	0.365060	167,900.92
CUSHING	37	HOWARD	1,653,383	0.122174	0.000000	0.122174	2,020.05
DAKOTA CITY	2,081	DAKOTA	134,652,086	0.310052	0.144827	0.454879	612,505.16
DALTON	284	CHEYENNE	16,421,476	0.425000	0.000000	0.425000	69,791.52
DANBURY	80	RED WILLOW	3,429,038	0.500000	0.000000	0.500000	17,145.36
DANNEBROG	273	HOWARD	15,666,276	0.500000	0.000000	0.500000	78,331.63
DAVENPORT	319	THAYER	31,991,873	0.314485	0.000000	0.314485	100,609.80

<sup>1</sup> City/Village population per Dept. of Revenue, Research Division December 2024

**Table 15 Cities 2024 Value, Tax Rates, & Property Taxes Levied (continued)**

City Name	Population <sup>1</sup>	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
DAVEY	135	LANCASTER	14,613,193	0.228087	0.000000	0.228087	33,330.83
DAVID CITY	2,999	BUTLER	229,006,318	0.500000	0.000000	0.500000	1,145,033.45
DAWSON	148	RICHARDSON	4,913,872	0.267426	0.000000	0.267426	13,141.20
DAYKIN	153	JEFFERSON	16,312,117	0.374591	0.000000	0.374591	61,103.87
DECATUR	410	BURT	36,583,724	0.450000	0.000000	0.450000	164,627.13
DENTON	189	LANCASTER	21,111,112	0.326103	0.156581	0.482684	101,900.02
DESHLER	752	THAYER	33,272,332	0.238338	0.135245	0.373583	124,300.22
DEWEESE	42	CLAY	3,885,197	0.350947	0.000000	0.350947	13,635.13
DEWITT	530	SALINE	33,091,935	0.437577	0.000000	0.437577	144,803.12
DILLER	247	JEFFERSON	19,093,122	0.360020	0.000000	0.360020	68,739.33
DIX	187	KIMBALL	13,596,153	0.450000	0.000000	0.450000	61,182.87
DIXON	77	DIXON	5,661,829	0.326692	0.000000	0.326692	18,496.90
DODGE	611	DODGE	39,287,720	0.499997	0.000000	0.499997	196,437.53
DONIPHAN	809	HALL	73,754,584	0.233202	0.139650	0.372852	274,995.86
DORCHESTER	610	SALINE	52,167,363	0.464999	0.000000	0.464999	242,578.19
DOUGLAS	166	OTOE	8,980,570	0.439479	0.350326	0.789805	70,929.12
DUBOIS	122	PAWNEE	5,463,475	0.356916	0.000000	0.356916	19,500.20
DUNBAR	165	OTOE	6,740,494	0.162946	0.099774	0.262720	17,708.78
DUNCAN	392	PLATTE	38,951,507	0.157946	0.000000	0.157946	61,522.51
DUNNING	80	BLAINE	4,118,902	0.696468	0.000000	0.696468	28,687.04
DWIGHT	229	BUTLER	16,503,199	0.430677	0.138910	0.569587	94,000.45
EAGLE	1,065	CASS	89,274,218	0.433727	0.184968	0.618695	552,335.92
EDDYVILLE	88	DAWSON	3,507,741	0.302331	0.000000	0.302331	10,605.08
EDGAR	428	CLAY	27,134,196	0.431062	0.891896	1.322958	358,975.48
EDISON	111	FURNAS	24,900,113	0.450000	0.000000	0.450000	112,050.72
ELBA	192	HOWARD	9,666,241	0.358596	0.000000	0.358596	34,662.97
ELGIN	717	ANTELOPE	64,276,796	0.271724	0.066898	0.338622	217,656.32
ELK CREEK	69	JOHNSON	3,375,753	0.449588	0.000000	0.449588	15,177.01
ELM CREEK	979	BUFFALO	71,384,741	0.078564	0.321436	0.400000	285,539.18
ELMWOOD	654	CASS	52,982,113	0.291774	0.000000	0.291774	154,588.45
ELSIE	102	PERKINS	7,883,978	0.418519	0.580722	0.999241	78,780.25
ELWOOD	658	GOSPER	52,534,596	0.500000	0.000000	0.500000	262,673.88
ELYRIA	50	VALLEY	3,816,000	0.500000	0.000000	0.500000	19,080.07
EMERSON	840	DAKOTA	14,694,226	0.389125	0.000000	0.389125	57,179.12
EMERSON	840	DIXON	16,413,327	0.389125	0.000000	0.389125	63,868.67
EMERSON	840	THURSTON	4,672,294	0.389125	0.000000	0.389125	18,181.21
EMMET	46	HOLT	1,834,280	0.450000	0.000000	0.450000	8,254.30
ENDICOTT	113	JEFFERSON	9,800,106	0.114932	0.000000	0.114932	11,263.47
ERICSON	89	WHEELER	6,595,445	0.298615	0.000000	0.298615	19,695.10
EUSTIS	389	FRONTIER	30,503,049	0.246777	0.000000	0.246777	75,274.73
EWING	373	HOLT	16,098,632	0.450000	0.000000	0.450000	72,444.05
EXETER	523	FILLMORE	44,759,692	0.429619	0.581209	1.010828	452,444.83
FAIRBURY	3,970	JEFFERSON	221,541,292	0.329378	0.086492	0.415870	921,326.93
FAIRFIELD	330	CLAY	27,237,851	0.450000	0.098216	0.548216	149,322.97
FAIRMONT	592	FILLMORE	86,405,882	0.406835	0.346126	0.752961	650,603.58
FALLS CITY	4,133	RICHARDSON	193,679,681	0.404161	0.000000	0.404161	782,781.26
FARNAM	182	DAWSON	8,842,608	0.155645	0.000000	0.155645	13,763.23
FARNAM	182	FRONTIER	3,811,221	0.155645	0.000000	0.155645	5,931.97
FARWELL	138	HOWARD	7,238,686	0.418584	0.000000	0.418584	30,300.18
FILLEY	124	GAGE	5,558,536	0.449993	0.000000	0.449993	25,013.11
FIRTH	649	LANCASTER	52,385,306	0.122921	0.042841	0.165762	86,835.03
FORDYCE	134	CEDAR	7,790,859	0.243876	0.000000	0.243876	19,000.14
FORT CALHOUN	1,110	WASHINGTON	124,311,596	0.539000	0.000000	0.539000	670,040.18
FOSTER	42	PIERCE	2,109,571	0.450000	0.000000	0.450000	9,493.22
FRANKLIN	941	FRANKLIN	50,770,689	0.450000	0.000000	0.450000	228,469.05
FREMONT	27,141	DODGE	2,819,959,852	0.223831	0.024120	0.247951	6,992,130.57
FRIEND	954	SALINE	94,103,793	0.500000	0.195526	0.695526	654,517.72
FULLERTON	1,244	NANCE	83,748,078	0.449943	0.134037	0.583980	489,073.58
FUNK	175	HELPS	19,058,931	0.211236	0.000000	0.211236	40,259.45
GANDY	34	LOGAN	1,254,532	0.000000	0.000000	0.000000	0.00
GARLAND	210	SEWARD	15,135,937	0.450000	0.000000	0.450000	68,111.78
GARRISON	55	BUTLER	5,166,536	0.044486	0.000000	0.044486	2,298.43
GENEVA	2,136	FILLMORE	167,017,411	0.337221	0.335674	0.672895	1,123,854.65
GENOA	894	NANCE	52,388,778	0.426698	0.086882	0.513580	269,059.14
GERING	8,564	SCOTTS BLUFF	680,471,520	0.320630	0.000000	0.320630	2,181,798.42
GIBBON	1,878	BUFFALO	144,034,451	0.400000	0.145000	0.545000	\$ 784,988.61
GILEAD	30	THAYER	775,593	0.449978	0.000000	0.449978	\$ 3,490.05

<sup>1</sup> City/Village population per Dept. of Revenue, Research Division December 2024



**Table 15 Cities 2024 Value, Tax Rates, & Property Taxes Levied (continued)**

City Name	Population <sup>1</sup>	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
GILTNER	406	HAMILTON	31,649,080	0.349999	0.141714	0.491713	\$ 155,623.08
GLENVIL	260	CLAY	18,895,549	0.403417	0.104795	0.508212	96,029.77
GOEHNER	181	SEWARD	15,887,626	0.290571	0.000000	0.290571	46,164.89
GORDON	1,504	SHERIDAN	84,074,804	0.427067	0.013851	0.440918	370,702.36
GOTHENBURG	3,478	DAWSON	323,448,502	0.378451	0.000000	0.378451	1,224,096.28
GRAFTON	106	FILLMORE	9,136,598	0.450000	0.000000	0.450000	41,114.96
GRAND ISLAND	53,140	HALL	4,678,349,762	0.261049	0.000000	0.261049	12,212,799.76
GRANT	1,197	PERKINS	88,375,899	0.368879	0.011315	0.380194	336,000.98
GREELEY	402	GREELEY	22,308,156	1.080000	0.000000	1.080000	240,928.77
GREENWOOD	595	CASS	26,729,252	0.493457	0.000000	0.493457	131,897.88
GRESHAM	219	YORK	7,647,818	0.500000	0.000000	0.500000	38,239.46
GRETNA	9,323	SARPY	1,456,123,741	0.244000	0.190680	0.434680	6,329,479.04
GROSS	3	BOYD	128,059	0.000000	0.000000	0.000000	0.00
GUIDE ROCK	199	WEBSTER	7,969,568	0.450000	0.000000	0.450000	35,863.42
GURLEY	187	CHEYENNE	12,916,361	0.394973	0.000000	0.394973	51,016.31
HADAR	280	PIERCE	27,752,917	0.310461	0.000000	0.310461	86,162.20
HAIGLER	145	DUNDY	8,219,141	0.500000	0.000000	0.500000	41,095.97
HALLAM	268	LANCASTER	30,613,668	0.450000	0.000000	0.450000	137,761.56
HALSEY	68	BLAINE	217,456	0.224437	0.000000	0.224437	488.07
HALSEY	68	THOMAS	5,946,386	0.224437	0.000000	0.224437	13,345.99
HAMLET	27	HAYES	1,678,985	0.300064	0.000000	0.300064	5,038.04
HAMPTON	432	HAMILTON	37,335,242	0.450000	0.000000	0.450000	168,009.01
HARBINE	56	JEFFERSON	2,692,726	0.388974	0.000000	0.388974	10,474.08
HARDY	97	NUCKOLLS	4,424,922	0.338828	0.000000	0.338828	14,993.01
HARRISON	239	SIOUX	10,296,738	0.433143	0.000000	0.433143	44,600.12
HARTINGTON	1,517	CEDAR	120,250,151	0.429206	0.178824	0.608030	731,159.16
HARVARD	951	CLAY	35,397,177	0.499999	0.327224	0.827223	292,814.80
HASTINGS	25,154	ADAMS	2,136,505,998	0.372853	0.021955	0.394808	8,435,108.00
HAY SPRINGS	599	SHERIDAN	25,666,941	0.464683	0.000000	0.464683	119,270.55
HAYES CENTER	224	HAYES	10,657,339	0.500000	0.000000	0.500000	53,286.90
HAZARD	57	SHERMAN	7,969,346	0.092986	0.000000	0.092986	7,410.43
HEARTWELL	81	KEARNEY	2,441,830	0.270498	0.000000	0.270498	6,605.17
HEBRON	1,458	THAYER	105,608,413	0.367872	0.070666	0.438538	463,134.42
HEMINGFORD	787	BOX BUTTE	59,348,411	0.483951	0.400067	0.884018	524,651.69
HENDERSON	1,080	YORK	73,136,822	0.307266	0.502042	0.809308	591,902.63
HENDLEY	20	FURNAS	871,124	0.492754	0.000000	0.492754	4,292.63
HENRY	125	SCOTTS BLUFF	7,559,189	0.069667	0.000000	0.069667	5,266.33
HERMAN	247	WASHINGTON	17,480,561	0.340922	0.299791	0.640713	112,000.55
HERSHEY	649	LINCOLN	64,767,203	0.135879	0.080292	0.216171	140,008.42
HICKMAN	2,607	LANCASTER	362,171,215	0.251211	0.196926	0.448137	1,623,023.70
HILDRETH	377	FRANKLIN	24,529,104	0.450000	0.121623	0.571623	140,214.41
HOLBROOK	201	FURNAS	9,109,186	0.499995	0.000000	0.499995	45,545.85
HOLDREGE	5,515	PHELPS	481,002,017	0.400576	0.000000	0.400576	1,926,782.90
HOLSTEIN	191	ADAMS	15,857,542	0.320455	0.000000	0.320455	50,816.38
HOMER	532	DAKOTA	35,677,532	0.218980	0.000000	0.218980	78,126.88
HOOPER	859	DODGE	71,028,066	0.434979	0.433847	0.868826	617,110.73
HORDVILLE	131	HAMILTON	8,225,667	0.303947	0.000000	0.303947	25,001.78
HOSKINS	263	WAYNE	18,091,791	0.283086	0.136913	0.419999	75,985.54
HOWELLS	561	COLFAX	46,796,805	0.201400	0.216727	0.418127	195,670.77
HUBBARD	153	DAKOTA	12,862,330	0.278760	0.000000	0.278760	35,855.25
HUBBELL	63	THAYER	3,038,076	0.449989	0.049966	0.499955	15,189.06
HUMBOLDT	800	RICHARDSON	30,062,807	0.273434	0.299595	0.573029	172,269.74
HUMPHREY	905	PLATTE	124,820,834	0.334418	0.176249	0.510667	637,419.93
HUNTLEY	33	HARLAN	1,737,868	0.127858	0.000000	0.127858	2,222.10
HYANNIS	165	GRANT	12,445,703	0.449528	0.000000	0.449528	55,947.42
IMPERIAL	2,068	CHASE	238,698,187	0.407677	0.182761	0.590438	1,409,365.73
INDIANOLA	524	RED WILLOW	33,026,747	0.267237	0.000000	0.267237	88,260.26
INGLEWOOD	380	DODGE	28,346,411	0.016300	0.283539	0.299839	84,993.79
INMAN	95	HOLT	2,099,680	0.450000	0.000000	0.450000	9,448.66
ITHACA	160	SAUNDERS	7,764,643	0.214627	0.000000	0.214627	16,665.11
JACKSON	207	DAKOTA	59,764,241	0.377448	0.000000	0.377448	225,579.13
JANSEN	101	JEFFERSON	23,746,770	0.399166	0.221090	0.620256	147,291.00
JOHNSON	309	NEMAHA	23,748,795	0.424242	0.000000	0.424242	100,752.55
JOHNSTOWN	47	BROWN	2,234,912	0.499996	0.000000	0.499996	11,174.59
JULIAN	46	NEMAHA	2,488,257	0.499999	0.000000	0.499999	12,441.41
JUNIATA	748	ADAMS	59,956,780	0.500000	0.000000	0.500000	299,784.98
KEARNEY	33,792	BUFFALO	3,590,190,320	0.147704	0.008058	0.155762	5,592,160.45

<sup>1</sup> City/Village population per Dept. of Revenue, Research Division December 2024

**Table 15 Cities 2024 Value, Tax Rates, & Property Taxes Levied (continued)**

City Name	Population <sup>1</sup>	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
KENESAW	919	ADAMS	71,221,769	0.330000	0.091325	0.421325	\$ 300,075.75
KENNARD	381	WASHINGTON	33,605,681	0.326101	0.000000	0.326101	109,588.77
KILGORE	63	CHERRY	4,600,796	0.260521	0.000000	0.260521	11,986.14
KIMBALL	2,290	KIMBALL	179,514,940	0.413258	0.000000	0.413258	741,861.62
LA VISTA	16,746	SARPY	2,405,366,383	0.500000	0.040000	0.540000	12,988,979.18
LAMAR	28	CHASE	1,662,618	0.000000	0.000000	0.000000	0.00
LAUREL	972	CEDAR	60,325,452	0.481647	0.000000	0.481647	290,556.65
LAWRENCE	272	NUCKOLLS	10,884,726	0.009763	0.268653	0.278416	30,305.04
LEBANON	46	RED WILLOW	1,452,350	0.450000	0.000000	0.450000	6,535.75
LEIGH	435	COLFAX	32,932,423	0.500000	0.036438	0.536438	176,662.59
LESHARA	108	SAUNDERS	6,262,597	0.339125	0.000000	0.339125	21,238.06
LEWELLEN	175	GARDEN	13,741,591	0.294026	0.000000	0.294026	40,404.21
LEWISTON	55	PAWNEE	2,198,114	0.445438	0.000000	0.445438	9,791.39
LEXINGTON	10,348	DAWSON	558,482,601	0.351585	0.000000	0.351585	1,963,544.82
LIBERTY	37	GAGE	1,463,523	0.470421	0.000000	0.470421	6,884.84
LINCOLN	291,328	LANCASTER	35,473,807,874	0.285830	0.009499	0.295329	104,764,473.99
LINDSAY	283	PLATTE	50,180,287	0.450000	0.201528	0.651528	326,939.35
LINWOOD	94	BUTLER	2,910,110	0.208240	0.000000	0.208240	6,060.08
LITCHFIELD	220	SHERMAN	17,221,604	0.369972	0.000000	0.369972	63,715.35
LODGEPOLE	312	CHEYENNE	17,673,289	0.450000	0.000000	0.450000	79,530.45
LONG PINE	305	BROWN	16,221,558	0.453522	0.000000	0.453522	73,568.94
LOOMIS	392	PHELPS	36,564,322	0.377076	0.000000	0.377076	137,875.64
LORTON	35	OTOE	1,122,080	0.000000	0.000000	0.000000	0.00
LOUISVILLE	1,319	CASS	100,061,468	0.399230	0.077356	0.476586	476,879.63
LOUP CITY	1,053	SHERMAN	71,753,457	0.497164	0.197063	0.694227	498,133.53
LUSHTON	28	YORK	5,233,638	0.048246	0.000000	0.048246	2,525.03
LYMAN	259	SCOTTS BLUFF	14,449,033	0.335540	0.000000	0.335540	48,482.35
LYNCH	194	BOYD	7,966,058	0.450000	0.000000	0.450000	35,847.79
LYONS	824	BURT	58,149,357	0.354374	0.243987	0.598361	347,943.91
MACY	0	THURSTON	597,845	0.000000	0.000000	0.000000	0.00
MADISON	2,283	MADISON	100,411,056	0.354332	0.000000	0.354332	355,788.86
MADRID	242	PERKINS	29,688,542	0.274006	0.000000	0.274006	81,348.57
MAGNET	43	CEDAR	1,821,581	0.450000	0.000000	0.450000	8,197.22
MALCOLM	457	LANCASTER	38,979,147	0.208662	0.089794	0.298456	116,335.66
MALMO	94	SAUNDERS	5,826,507	0.232284	0.000000	0.232284	13,534.07
MANLEY	167	CASS	13,094,233	0.267656	0.000000	0.267656	35,047.58
MARQUETTE	236	HAMILTON	10,062,444	0.444624	0.298138	0.742762	74,740.47
MARTINSBURG	78	DIXON	3,450,411	0.450000	0.000000	0.450000	15,526.95
MASKELL	58	DIXON	3,483,813	0.289912	0.000000	0.289912	10,100.07
MASON CITY	151	CUSTER	7,697,422	0.417214	0.000000	0.417214	32,115.00
MAXWELL	257	LINCOLN	21,710,521	0.299585	0.000000	0.299585	65,041.69
MAYWOOD	262	FRONTIER	20,698,685	0.325514	0.000000	0.325514	67,377.13
MCCOOK	7,446	RED WILLOW	589,719,527	0.440000	0.000000	0.440000	2,594,771.77
MCCOOL JUNCTION	453	YORK	29,981,032	0.286348	0.000000	0.286348	85,850.29
MCGREW	75	SCOTTS BLUFF	5,272,275	0.378450	0.000000	0.378450	19,953.06
MCLEAN	33	PIERCE	1,606,243	0.450000	0.000000	0.450000	7,228.19
MEAD	617	SAUNDERS	53,589,365	0.264235	0.183155	0.447390	239,753.80
MEADOW GROVE	287	MADISON	13,852,367	0.499997	0.000000	0.499997	69,261.55
MELBETA	108	SCOTTS BLUFF	5,529,993	0.255727	0.000000	0.255727	14,141.68
MEMPHIS	109	SAUNDERS	4,603,214	0.035106	0.000000	0.035106	1,616.09
MERNA	343	CUSTER	22,962,050	0.380000	0.000000	0.380000	87,256.18
MERRIMAN	87	CHERRY	4,021,739	0.450000	0.000000	0.450000	18,098.13
MILFORD	2,155	SEWARD	161,931,578	0.437607	0.042305	0.479912	777,130.14
MILLER	129	BUFFALO	7,314,848	0.474892	0.000000	0.474892	34,737.78
MILLIGAN	244	FILLMORE	19,349,243	0.450000	0.000000	0.450000	87,072.05
MINATARE	715	SCOTTS BLUFF	21,895,110	0.457165	0.000000	0.457165	100,097.34
MINDEN	3,118	KEARNEY	260,332,377	0.441449	0.097609	0.539058	1,403,345.11
MITCHELL	1,548	SCOTTS BLUFF	89,627,392	0.337144	0.000000	0.337144	302,174.35
MONOWI	2	BOYD	42,704	0.000000	0.000000	0.000000	0.00
MONROE	296	PLATTE	44,926,491	0.297323	0.055427	0.352750	158,478.37
MOOREFIELD	27	FRONTIER	2,170,604	0.354873	0.000000	0.354873	7,702.92
MORRILL	934	SCOTTS BLUFF	66,625,536	0.450000	0.000000	0.450000	299,815.56
MORSE BLUFF	117	SAUNDERS	7,408,783	0.172656	0.000000	0.172656	12,791.79
MULLEN	500	HOOKER	26,844,281	0.262787	0.000000	0.262787	70,543.90
MURDOCK	270	CASS	21,734,750	0.274707	0.000000	0.274707	59,707.01
MURRAY	480	CASS	33,567,092	0.450000	0.000000	0.450000	151,052.29
NAPER	89	BOYD	1,893,135	0.450000	0.000000	0.450000	8,519.18

<sup>1</sup> City/Village population per Dept. of Revenue, Research Division December 2024

**Table 15 Cities 2024 Value, Tax Rates, & Property Taxes Levied (continued)**

City Name	Population <sup>1</sup>	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
NAPONEE	83	FRANKLIN	3,097,326	0.440218	0.000000	0.440218	\$ 13,635.13
NEBRASKA CITY	7,222	OTOE	517,694,957	0.256681	0.117842	0.374523	1,938,890.62
NEHAWKA	173	CASS	10,256,283	0.418025	0.000000	0.418025	42,874.03
NELIGH	1,536	ANTELOPE	107,876,938	0.602961	0.000000	0.602961	650,457.50
NELSON	456	NUCKOLLS	14,616,564	0.487726	0.000000	0.487726	71,289.46
NEMAHA	114	NEMAHA	5,682,623	0.448727	0.000000	0.448727	25,499.59
NENZEL	17	CHERRY	963,689	0.000000	0.000000	0.000000	0.00
NEWCASTLE	280	DIXON	13,754,881	0.450000	0.000000	0.450000	61,897.33
NEWMAN GROVE	667	MADISON	39,378,391	0.376730	0.000000	0.376730	148,350.44
NEWMAN GROVE	667	PLATTE	621,938	0.376730	0.000000	0.376730	2,343.04
NEWPORT	68	ROCK	2,158,241	0.449998	0.336873	0.786871	16,982.97
NICKERSON	312	DODGE	13,285,453	0.449999	0.000000	0.449999	59,784.50
NIOBRARA	365	KNOX	18,990,809	0.318870	0.270889	0.589759	112,000.60
NORA	21	NUCKOLLS	2,467,255	0.225159	0.000000	0.225159	5,555.31
NORFOLK	25,868	MADISON	2,564,216,747	0.231303	0.039830	0.271133	6,952,448.45
NORMAN	32	KEARNEY	4,142,591	0.114743	0.000000	0.114743	4,753.35
NORTH BEND	1,279	DODGE	128,298,204	0.348027	0.000000	0.348027	446,512.84
NORTH LOUP	254	VALLEY	13,668,286	0.935000	0.000000	0.935000	127,799.12
NORTH PLATTE	23,390	LINCOLN	2,100,472,338	0.332149	0.125123	0.457272	9,604,900.86
OAK	54	NUCKOLLS	1,482,932	0.354163	0.000000	0.354163	5,252.03
OAKDALE	276	ANTELOPE	6,689,268	0.948591	0.000000	0.948591	63,454.39
OAKLAND	1,369	BURT	90,698,292	0.500000	0.181327	0.681327	617,954.17
OBERT	22	CEDAR	1,123,862	0.103480	0.091261	0.194741	2,188.66
OCONTO	138	CUSTER	5,058,217	0.446320	0.000000	0.446320	22,576.02
OCTAVIA	107	BUTLER	4,114,277	0.417327	0.000000	0.417327	17,170.08
ODELL	260	GAGE	15,062,190	0.380000	0.000000	0.380000	57,236.60
OGALLALA	4,878	KEITH	452,849,710	0.340497	0.000000	0.340497	1,541,943.19
OHIOVA	120	FILLMORE	6,197,991	0.449985	0.000000	0.449985	27,890.21
OMAHA	491,841	DOUGLAS	52,970,592,010	0.226220	0.213720	0.439940	233,038,844.83
O'NEILL	3,581	HOLT	228,012,490	0.416360	0.000000	0.416360	949,354.68
ONG	49	CLAY	2,285,672	0.450000	0.000000	0.450000	10,285.77
ORCHARD	363	ANTELOPE	22,829,311	0.499996	0.050000	0.549996	125,560.75
ORD	2,113	VALLEY	219,023,049	0.353404	0.127941	0.481345	1,054,258.59
ORLEANS	341	HARLAN	16,997,467	0.500000	0.000000	0.500000	84,988.14
OSCEOLA	875	POLK	58,161,942	0.446353	0.137550	0.583903	339,610.21
OSHKOSH	809	GARDEN	43,667,842	0.168400	0.121823	0.290223	126,735.00
OSMOND	794	PIERCE	66,594,272	0.445969	0.247808	0.693777	462,016.69
OTOE	161	OTOE	4,598,619	0.450000	0.434913	0.884913	40,693.94
OVERTON	607	DAWSON	35,873,783	0.500000	0.182426	0.682426	244,812.71
OXFORD	718	FURNAS	24,077,590	0.500000	0.088744	0.588744	141,756.14
OXFORD	718	HARLAN	8,658,395	0.469399	0.088744	0.558143	48,326.34
PAGE	166	HOLT	6,465,856	0.450000	0.000000	0.450000	29,096.56
PALISADE	294	HAYES	460,115	0.500000	0.000000	0.500000	2,300.58
PALISADE	294	HITCHCOCK	15,960,444	0.500000	0.000000	0.500000	79,802.54
PALMER	439	MERRICK	27,506,956	0.450000	0.173710	0.623710	171,564.19
PALMYRA	534	OTOE	45,175,571	0.450000	0.000000	0.450000	203,290.38
PANAMA	235	LANCASTER	24,409,242	0.400000	0.000000	0.400000	97,637.02
PAPILLION	25,407	SARPY	4,326,190,944	0.290073	0.077288	0.367361	15,892,737.29
PAWNEE CITY	865	PAWNEE	36,042,110	0.511654	0.138766	0.650420	234,426.15
PAXTON	516	KEITH	40,477,092	0.490952	0.000000	0.490952	198,723.72
PENDER	1,115	THURSTON	97,277,212	0.500000	0.221465	0.721465	701,822.47
PERU	648	NEMAHA	16,459,113	0.346557	0.182265	0.528822	87,039.83
PETERSBURG	332	BOONE	34,166,886	0.295892	0.000000	0.295892	101,097.71
PHILLIPS	320	HAMILTON	19,650,195	0.449995	0.000000	0.449995	88,425.31
PICKRELL	186	GAGE	15,938,366	0.410444	0.000000	0.410444	65,418.28
PIERCE	1,845	PIERCE	138,286,665	0.474738	0.146073	0.620811	858,500.61
PILGER	240	STANTON	27,334,611	0.499998	0.281021	0.781019	213,489.00
PLAINVIEW	1,282	PIERCE	75,469,086	0.496161	0.117888	0.614049	463,419.14
PLATTE CENTER	333	PLATTE	25,838,474	0.500000	0.000000	0.500000	129,192.75
PLATTSMOUTH	6,544	CASS	409,826,170	0.396229	0.063762	0.459991	1,885,167.02
PLEASANT DALE	218	SEWARD	17,778,910	0.400000	0.000000	0.400000	71,115.70
PLEASANTON	361	BUFFALO	32,126,987	0.175202	0.064584	0.239786	77,036.20
PLYMOUTH	364	JEFFERSON	36,967,134	0.312460	0.175840	0.488300	180,510.90
POLK	346	POLK	21,920,409	0.273731	0.114054	0.387785	85,004.46
PONCA	907	DIXON	59,078,727	0.450000	0.022740	0.472740	279,289.44
POTTER	342	CHEYENNE	24,955,911	0.450000	0.000000	0.450000	112,302.08

<sup>1</sup> City/Village population per Dept. of Revenue, Research Division December 2024

**Table 15 Cities 2024 Value, Tax Rates, & Property Taxes Levied (continued)**

City Name	Population <sup>1</sup>	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
PRAGUE	291	SAUNDERS	16,202,793	0.465183	0.094274	0.559457	\$ 90,647.93
PRIMROSE	55	BOONE	5,424,862	0.392888	0.000000	0.392888	21,313.73
PROSSER	76	ADAMS	5,286,243	0.282772	0.000000	0.282772	14,948.06
RAGAN	22	HARLAN	4,812,776	0.157394	0.000000	0.157394	7,575.06
RALSTON	6,494	DOUGLAS	594,916,515	0.500000	0.166780	0.666780	3,966,784.82
RANDOLPH	879	CEDAR	49,454,344	0.500000	0.151281	0.651281	322,088.08
RANDOLPH	879	PIERCE	561,115	0.500000	0.151281	0.651281	3,654.48
RAVENNA	1,441	BUFFALO	179,219,921	0.374383	0.000000	0.374383	670,969.93
RAYMOND	159	LANCASTER	17,712,779	0.011633	0.000000	0.011633	2,060.56
RED CLOUD	962	WEBSTER	62,841,027	0.180385	0.109868	0.290253	182,398.64
REPUBLICAN CITY	134	HARLAN	32,677,535	0.216357	0.000000	0.216357	70,700.27
REYNOLDS	57	JEFFERSON	6,007,571	0.273946	0.000000	0.273946	16,457.62
RICHLAND	70	COLFAX	9,878,722	0.217745	0.000000	0.217745	21,510.42
RISING CITY	356	BUTLER	26,027,616	0.450000	0.000000	0.450000	117,124.68
RIVERDALE	247	BUFFALO	20,503,768	0.073889	0.000000	0.073889	15,150.03
RIVERTON	57	FRANKLIN	1,439,364	0.449990	0.000000	0.449990	6,477.40
ROCA	201	LANCASTER	22,067,241	0.419163	0.000000	0.419163	92,497.76
ROCKVILLE	89	SHERMAN	3,865,117	0.293665	0.000000	0.293665	11,350.60
ROGERS	82	COLFAX	4,915,241	0.450000	0.000000	0.450000	22,118.68
ROSALIE	159	THURSTON	3,789,483	1.049997	0.000000	1.049997	39,789.73
ROSELAND	263	ADAMS	20,059,868	0.228093	0.000000	0.228093	45,755.19
ROYAL	58	ANTELOPE	1,893,311	0.499972	0.000000	0.499972	9,466.14
RULO	145	RICHARDSON	7,741,416	0.462000	0.000000	0.462000	35,765.87
RUSHVILLE	816	SHERIDAN	43,182,123	0.500000	0.000000	0.500000	215,911.35
RUSKIN	105	NUCKOLLS	11,221,842	0.450926	0.000000	0.450926	50,602.46
SALEM	83	RICHARDSON	4,041,322	0.332203	0.000000	0.332203	13,425.76
SANTEE	424	KNOX	370,588	0.000000	0.000000	0.000000	0.00
SARGENT	500	CUSTER	27,471,283	0.239184	0.131046	0.370230	101,707.57
SARONVILLE	35	CLAY	5,764,693	0.124646	0.000000	0.124646	7,185.50
SCHUYLER	6,547	COLFAX	314,789,568	0.418898	0.036368	0.455266	1,433,132.62
SCOTIA	301	GREELEY	15,145,494	0.950000	0.000000	0.950000	143,882.81
SCOTTSBLUFF	14,436	SCOTTS BLUFF	1,118,968,095	0.199300	0.000000	0.199300	2,230,108.17
SCRIBNER	843	DODGE	62,786,115	0.449999	0.000000	0.449999	282,537.04
SEWARD	7,643	SEWARD	721,559,429	0.299000	0.000000	0.299000	2,157,464.21
SHELBY	710	POLK	62,889,365	0.278766	0.000000	0.278766	175,314.62
SHELTON	1,034	BUFFALO	74,499,201	0.499999	0.176354	0.676353	503,878.47
SHELTON	1,034	HALL	449,998	0.499999	0.176354	0.676353	3,043.58
SHICKLEY	347	FILLMORE	21,339,179	0.450000	0.000000	0.450000	96,026.71
SHOLES	16	WAYNE	1,295,180	0.000000	0.000000	0.000000	0.00
SHUBERT	163	RICHARDSON	4,647,585	0.446043	0.000000	0.446043	20,730.57
SIDNEY	6,410	CHEYENNE	493,137,976	0.333354	0.166571	0.499925	2,465,323.84
SILVER CREEK	320	MERRICK	20,363,366	0.500000	0.000000	0.500000	101,817.10
SMITHFIELD	60	GOSPER	1,871,601	0.288096	0.145651	0.433747	8,118.14
SNYDER	254	DODGE	28,913,046	0.449995	0.000000	0.449995	130,107.41
SOUTH BEND	92	CASS	6,792,287	0.000000	0.000000	0.000000	0.00
SOUTH SIOUX CITY	14,043	DAKOTA	1,105,959,484	0.394572	0.000000	0.394572	4,363,811.60
SPALDING	408	GREELEY	34,929,130	0.478646	0.000000	0.478646	167,187.66
SPENCER	408	BOYD	21,911,396	0.499999	0.000000	0.499999	109,557.20
SPRAGUE	136	LANCASTER	12,846,235	0.097243	0.000000	0.097243	12,492.09
SPRINGFIELD	1,501	SARPY	324,253,358	0.436421	0.063580	0.500001	1,621,270.00
SPRINGVIEW	238	KEYA PAHA	15,305,703	0.461194	0.000000	0.461194	70,589.53
ST EDWARD	725	BOONE	38,984,814	0.343103	0.000000	0.343103	133,758.95
ST HELENA	89	CEDAR	4,044,748	0.450000	0.000000	0.450000	18,201.47
ST PAUL	2,416	HOWARD	187,536,950	0.393066	0.080806	0.473872	888,686.97
STAMFORD	158	HARLAN	5,676,306	0.499788	0.000000	0.499788	28,369.59
STANTON	1,520	STANTON	96,957,071	0.267514	0.000000	0.267514	259,374.54
STAPLEHURST	236	SEWARD	14,041,413	0.299969	0.000000	0.299969	42,120.00
STAPLETON	267	LOGAN	12,606,858	0.444639	0.000000	0.444639	56,055.37
STEELE CITY	44	JEFFERSON	3,933,365	0.338539	0.000000	0.338539	13,316.13
STEINAUER	59	PAWNEE	2,957,920	0.256092	0.000000	0.256092	7,575.09
STELLA	145	RICHARDSON	6,314,785	0.271915	0.000000	0.271915	17,171.01
STERLING	480	JOHNSON	36,539,081	0.420000	0.000000	0.420000	153,464.19
STOCKHAM	32	HAMILTON	2,053,110	0.000000	0.000000	0.000000	0.00
STOCKVILLE	25	FRONTIER	1,663,368	0.449928	0.000000	0.449928	7,484.00
STRANG	30	FILLMORE	2,257,360	0.234898	0.000000	0.234898	5,302.53
STRATTON	310	HITCHCOCK	19,396,736	0.450000	0.000000	0.450000	87,285.88
STROMSBURG	1,143	POLK	77,045,285	0.283004	0.000000	0.283004	218,041.97
STUART	486	HOLT	38,834,542	0.449787	0.000000	0.449787	174,672.91
SUMNER	252	DAWSON	11,643,954	0.499980	0.000000	0.499980	\$ 58,217.78

<sup>1</sup> City/Village population per Dept. of Revenue, Research Division December 2024



**Table 15 Cities 2024 Value, Tax Rates, & Property Taxes Levied (continued)**

City Name	Population <sup>1</sup>	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
SUPERIOR	1,825	NUCKOLLS	98,387,509	0.370412	0.000000	0.370412	\$ 364,440.57
SURPRISE	37	BUTLER	2,445,169	0.370036	0.000000	0.370036	9,048.14
SUTHERLAND	1,313	LINCOLN	104,378,416	0.327030	0.112780	0.439810	451,352.17
SUTTON	1,447	CLAY	136,918,368	0.410846	0.472054	0.882900	1,208,854.70
SWANTON	82	SALINE	6,510,444	0.499997	0.158637	0.658634	42,880.21
SYRACUSE	1,941	OTOE	172,649,705	0.450000	0.000000	0.450000	776,924.69
TABLE ROCK	233	PAWNEE	12,479,341	0.350943	0.000000	0.350943	43,795.76
TALMAGE	198	OTOE	10,441,153	0.396604	0.000000	0.396604	41,410.11
TARNOV	52	PLATTE	3,049,537	0.038753	0.000000	0.038753	1,181.81
TAYLOR	141	LOUP	7,800,725	0.500000	0.000000	0.500000	39,003.89
TECUMSEH	1,694	JOHNSON	102,848,672	0.289628	0.223367	0.512995	527,609.56
TEKAMAH	1,714	BURT	131,459,495	0.450000	0.338096	0.788096	1,036,028.48
TERRYTOWN	1,057	SCOTTS BLUFF	34,090,702	0.354930	0.000000	0.354930	120,998.34
THAYER	44	YORK	3,950,020	0.120350	0.000000	0.120350	4,753.89
THEDFORD	208	THOMAS	13,179,667	0.377262	0.000000	0.377262	49,722.17
THURSTON	116	THURSTON	8,496,745	0.450000	0.000000	0.450000	38,235.55
TILDEN	992	ANTELOPE	18,807,497	0.427771	0.212057	0.639828	120,336.09
TILDEN	992	MADISON	41,364,895	0.427771	0.212057	0.639828	264,664.70
TOBIAS	114	SALINE	3,167,709	0.404425	0.000000	0.404425	12,811.30
TRENTON	516	HITCHCOCK	23,411,135	0.499998	0.000000	0.499998	117,055.70
TRUMBULL	194	ADAMS	293,020	0.200935	0.093553	0.294488	862.89
TRUMBULL	194	CLAY	16,823,881	0.200935	0.093553	0.294488	49,544.48
UEHLING	241	DODGE	18,266,138	0.318445	0.190980	0.509425	93,052.54
ULYSSES	196	BUTLER	8,494,188	0.446260	0.000000	0.446260	37,906.40
UNADILLA	307	OTOE	24,243,799	0.309161	0.201461	0.510622	123,794.53
UNION	195	CASS	12,067,751	0.500000	0.000000	0.500000	60,339.02
UPLAND	125	FRANKLIN	5,627,860	0.450000	0.319837	0.769837	43,325.62
UTICA	840	SEWARD	68,482,544	0.334589	0.084633	0.419222	287,094.33
VALENTINE	2,633	CHERRY	256,763,976	0.168207	0.000000	0.168207	431,896.64
VALLEY	3,037	DOUGLAS	713,163,835	0.309670	0.052910	0.362580	2,585,790.67
VALPARAISO	595	SAUNDERS	56,185,102	0.253849	0.000000	0.253849	142,625.45
VENANGO	157	PERKINS	13,591,476	0.402247	0.000000	0.402247	54,671.64
VERDEL	38	KNOX	1,376,562	0.450000	0.000000	0.450000	6,194.61
VERDIGRE	554	KNOX	25,874,754	0.495000	0.250665	0.745665	192,939.88
VERDON	164	RICHARDSON	6,419,859	0.396371	0.105930	0.502301	32,247.28
VIRGINIA	74	GAGE	4,409,556	0.450000	0.000000	0.450000	19,843.14
WACO	296	YORK	19,925,830	0.402839	0.143744	0.546583	108,911.34
WAHOO	4,818	SAUNDERS	446,463,812	0.460942	0.055994	0.516936	2,307,934.76
WAKEFIELD	1,522	DIXON	75,837,438	0.470000	0.000000	0.470000	356,436.63
WAKEFIELD	1,522	WAYNE	33,916,421	0.470000	0.000000	0.470000	159,407.47
WALLACE	318	LINCOLN	14,805,798	0.499548	0.237880	0.737428	109,182.99
WALTHILL	682	THURSTON	7,312,182	0.449617	1.001924	1.451541	106,140.03
WASHINGTON	129	WASHINGTON	12,442,376	0.318349	0.000000	0.318349	39,610.24
WATERBURY	72	DIXON	3,034,226	0.195974	0.000000	0.195974	5,946.36
WATERLOO	935	DOUGLAS	138,838,840	0.242970	0.249120	0.492090	683,211.98
WAUNETA	549	CHASE	30,327,437	0.449999	0.000000	0.449999	136,473.39
WAUSA	592	KNOX	28,167,403	0.500000	0.000000	0.500000	140,837.61
WAVERLY	4,279	LANCASTER	538,356,328	0.189290	0.145547	0.334837	1,802,616.74
WAYNE	5,973	WAYNE	362,739,871	0.308013	0.029959	0.337972	1,225,961.15
WEeping WATER	1,029	CASS	81,295,745	0.392593	0.000000	0.392593	319,162.13
WELLFLEET	72	LINCOLN	3,317,388	0.120577	0.000000	0.120577	4,000.08
WEST POINT	3,500	CUMING	370,377,671	0.333514	0.015781	0.349295	1,293,713.90
WESTERN	227	SALINE	10,939,329	0.482370	0.000000	0.482370	52,768.53
WESTON	250	SAUNDERS	19,244,724	0.287791	0.000000	0.287791	55,384.71
WHITNEY	62	DAWES	3,386,416	0.107370	0.000000	0.107370	3,635.98
WILBER	1,937	SALINE	143,423,220	0.260801	0.030690	0.291491	418,066.60
WILCOX	330	KEARNEY	19,439,963	0.450000	0.000000	0.450000	87,480.14
WILSONVILLE	75	FURNAS	2,629,626	0.441698	0.000000	0.441698	11,615.32
WINNEBAGO	916	THURSTON	23,348,566	0.493360	0.000000	0.493360	115,192.80
WINNETOON	54	KNOX	2,573,030	0.335957	0.000000	0.335957	8,644.37
WINSIDE	379	WAYNE	22,968,775	0.365157	0.166914	0.532071	122,210.64
WINSLOW	19	DODGE	1,854,948	0.449118	1.950683	2.399801	44,515.12
WISNER	1,239	CUMING	97,734,202	0.450000	0.000000	0.450000	439,805.62
WOLBACH	224	GREELEY	13,987,001	0.750000	0.250000	1.000000	139,870.50
WOOD LAKE	46	CHERRY	3,031,570	0.416118	0.000000	0.416118	12,615.30
WOOD RIVER	1,172	HALL	161,106,430	0.500000	0.080000	0.580000	934,418.28
WYMORE	1,377	GAGE	43,777,973	0.333978	0.518524	0.852502	373,209.85
WYNOT	216	CEDAR	11,998,884	0.370307	0.000000	0.370307	44,432.86
YORK	8,071	YORK	704,526,811	0.285000	0.000000	0.285000	2,007,903.68
YUTAN	1,347	SAUNDERS	98,411,098	0.309910	0.000000	0.309910	304,986.20
<b>State Totals</b>	<b>1,554,979</b>		<b>157,167,071,420</b>				<b>\$ 610,605,787.06</b>

<sup>1</sup> City/Village population per Dept. of Revenue, Research Division December 2024

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

source: 2024 CTL

NATURAL RESOURCE DISTRICT	2024 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<b><u>CENTRAL PLATTE</u></b>						
BUFFALO	6,718,306,742	0.023890	0.000000	0.000000	0.023890	1,605,005.97
CUSTER	279,204,330	0.023890	0.000000	0.000000	0.023890	66,702.23
DAWSON	4,245,164,204	0.023890	0.000000	0.000000	0.023890	1,014,171.55
FRONTIER	98,078,428	0.023890	0.000000	0.000000	0.023890	23,431.21
HALL	7,510,626,519	0.023890	0.000000	0.000000	0.023890	1,794,290.88
HAMILTON	275,837,491	0.023890	0.000000	0.000000	0.023890	65,897.90
HOWARD	197,401,105	0.023890	0.000000	0.000000	0.023890	47,159.20
MERRICK	2,133,332,480	0.023890	0.000000	0.000000	0.023890	509,653.23
NANCE	102,575,627	0.023890	0.000000	0.000000	0.023890	24,505.29
PLATTE	136,815,869	0.023890	0.000000	0.000000	0.023890	32,685.41
POLK	724,929,580	0.023890	0.000000	0.000000	0.023890	173,185.76
<b>CENTRAL PLATTE TOTAL</b>	<b>22,422,272,375</b>					<b>\$ 5,356,688.63</b>
<b><u>LEWIS &amp; CLARK</u></b>						
CEDAR	2,202,483,849	0.033227	0.000000	0.000000	0.033227	731,820.67
DIXON	1,236,570,734	0.033227	0.000000	0.000000	0.033227	410,876.02
KNOX	1,803,126,587	0.033227	0.000000	0.000000	0.033227	599,125.75
<b>LEWIS &amp; CLARK TOTAL</b>	<b>5,242,181,170</b>					<b>\$ 1,741,822.44</b>
<b><u>LITTLE BLUE</u></b>						
ADAMS	4,182,214,491	0.019037	0.000000	0.000000	0.019037	796,176.35
CLAY	1,314,671,558	0.019037	0.000000	0.000000	0.019037	250,274.45
FILLMORE	618,641,364	0.019037	0.000000	0.000000	0.019037	117,770.87
JEFFERSON	1,274,778,874	0.019037	0.000000	0.000000	0.019037	242,680.16
NUCKOLLS	897,600,436	0.019037	0.000000	0.000000	0.019037	170,876.48
THAYER	2,421,813,077	0.019037	0.000000	0.000000	0.019037	461,044.29
WEBSTER	427,428,060	0.019037	0.000000	0.000000	0.019037	81,369.49
<b>LITTLE BLUE TOTAL</b>	<b>11,137,147,860</b>					<b>\$ 2,120,192.09</b>
<b><u>LOWER BIG BLUE</u></b>						
GAGE	3,705,545,806	0.036652	0.000000	0.000000	0.036652	1,358,158.81
JEFFERSON	1,051,605,130	0.036652	0.000000	0.000000	0.036652	385,434.80
PAWNEE	211,060,529	0.036652	0.000000	0.000000	0.036652	77,357.91
SALINE	2,559,673,740	0.036652	0.000000	0.000000	0.036652	938,172.77
<b>LOWER BIG BLUE TOTAL</b>	<b>7,527,885,205</b>					<b>\$ 2,759,124.29</b>
<b><u>LOWER ELKHORN</u></b>						
ANTELOPE	29,712,975	0.018459	0.000000	0.000000	0.018459	5,484.77
BURT	1,118,954,193	0.018459	0.000000	0.000000	0.018459	206,549.43
CEDAR	965,822,199	0.018459	0.000000	0.000000	0.018459	178,281.18
COLFAX	1,319,731,337	0.018459	0.000000	0.000000	0.018459	243,609.67
CUMING	3,374,571,306	0.018459	0.000000	0.000000	0.018459	622,912.93
DAKOTA	17,752,398	0.018459	0.000000	0.000000	0.018459	3,276.95
DIXON	733,059,544	0.018459	0.000000	0.000000	0.018459	135,315.46
DODGE	2,044,418,060	0.018459	0.000000	0.000000	0.018459	377,382.45
KNOX	373,832,894	0.018459	0.000000	0.000000	0.018459	69,005.92
MADISON	5,541,873,580	0.018459	0.000000	0.000000	0.018459	1,022,983.97
PIERCE	2,671,395,815	0.018459	0.000000	0.000000	0.018459	493,113.58
PLATTE	820,151,632	0.018459	0.000000	0.000000	0.018459	151,392.11
STANTON	2,024,589,047	0.018459	0.000000	0.000000	0.018459	373,719.40
THURSTON	633,639,220	0.018459	0.000000	0.000000	0.018459	116,963.39
WAYNE	2,721,816,304	0.018459	0.000000	0.000000	0.018459	502,420.54
<b>LOWER ELKHORN TOTAL</b>	<b>24,391,320,504</b>					<b>\$ 4,502,411.75</b>

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

source: 2024 CTL

NATURAL RESOURCE DISTRICT	2024 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<b><u>LOWER LOUP</u></b>						
BOONE	2,781,891,115	0.032759	0.000000	0.000000	0.032759	911,320.93
BUFFALO	1,137,459,431	0.032759	0.000000	0.000000	0.032759	372,620.73
BUTLER	36,904,468	0.032759	0.000000	0.000000	0.032759	12,089.59
CUSTER	3,401,276,062	0.032759	0.000000	0.000000	0.032759	1,114,225.74
GARFIELD	570,001,943	0.032759	0.000000	0.000000	0.032759	186,728.34
GREELEY	1,142,224,102	0.032759	0.000000	0.000000	0.032759	374,181.56
HALL	7,339,824	0.032759	0.000000	0.000000	0.032759	2,404.47
HOWARD	1,419,328,109	0.032759	0.000000	0.000000	0.032759	464,958.19
LOUP	378,191,448	0.032800	0.000000	0.000000	0.032800	124,046.96
MERRICK	105,999,879	0.032759	0.000000	0.000000	0.032759	34,724.56
NANCE	1,078,685,128	0.032759	0.000000	0.000000	0.032759	353,367.33
PLATTE	4,705,336,203	0.032759	0.000000	0.000000	0.032759	1,541,423.27
ROCK	103,150,249	0.032759	0.000000	0.000000	0.032759	33,791.05
SHERMAN	1,105,980,234	0.032759	0.000000	0.000000	0.032759	362,308.67
VALLEY	1,234,223,635	0.032759	0.000000	0.000000	0.032759	404,319.80
WHEELER	592,213,373	0.032759	0.000000	0.000000	0.032759	194,003.65
<b>LOWER LOUP TOTAL</b>	<b>19,800,205,203</b>					<b>\$ 6,486,514.84</b>
<b><u>LOWER NIOBRARA</u></b>						
BOYD	702,558,784	0.031329	0.000000	0.000000	0.031329	220,105.22
HOLT	1,531,555,225	0.031329	0.000000	0.000000	0.031329	479,822.88
KEYA PAHA	393,901,260	0.031329	0.000000	0.000000	0.031329	123,405.64
KNOX	753,920,329	0.031329	0.000000	0.000000	0.031329	236,196.16
ROCK	99,788,578	0.031329	0.000000	0.000000	0.031329	31,262.85
<b>LOWER NIOBRARA TOTAL</b>	<b>3,481,724,176</b>					<b>\$ 1,090,792.75</b>
<b><u>LOWER PLATTE NORTH</u></b>						
BOONE	393,480,456	0.025767	0.000000	0.000000	0.025767	101,388.27
BUTLER	1,356,635,667	0.025768	0.000000	0.000000	0.025768	349,578.00
COLFAX	1,181,327,078	0.025768	0.000000	0.000000	0.025768	304,404.72
DODGE	4,262,052,986	0.025767	0.000000	0.000000	0.025767	1,098,210.66
MADISON	190,122,405	0.025767	0.000000	0.000000	0.025767	48,989.24
PLATTE	1,598,423,235	0.025768	0.000000	0.000000	0.025768	411,882.25
SAUNDERS	4,527,676,738	0.025768	0.000000	0.000000	0.025768	1,166,698.72
<b>LOWER PLATTE NORTH TOTAL</b>	<b>13,509,718,565</b>					<b>\$ 3,481,151.86</b>
<b><u>LOWER PLATTE SOUTH</u></b>						
BUTLER	229,880,301	0.022524	0.000000	0.000000	0.022524	51,778.41
CASS	4,524,315,859	0.022524	0.000000	0.000000	0.022524	1,019,059.20
LANCASTER	42,071,006,595	0.022524	0.000000	0.000000	0.022524	9,476,073.53
OTOE	194,375,281	0.022524	0.000000	0.000000	0.022524	43,781.35
SAUNDERS	1,039,613,284	0.022524	0.000000	0.000000	0.022524	234,164.49
SEWARD	523,122,543	0.022524	0.000000	0.000000	0.022524	117,828.85
<b>LOWER PLATTE SOUTH TOTAL</b>	<b>48,582,313,863</b>					<b>\$ 10,942,685.83</b>
<b><u>LOWER REPUBLICAN</u></b>						
FRANKLIN	1,145,565,804	0.034575	0.000000	0.000000	0.034575	396,079.92
FURNAS	1,279,751,957	0.034575	0.000000	0.000000	0.034575	442,475.32
HARLAN	1,360,353,589	0.034575	0.000000	0.000000	0.034575	470,345.30
NUCKOLLS	418,796,614	0.034575	0.000000	0.000000	0.034575	144,799.07
WEBSTER	898,556,558	0.034575	0.000000	0.000000	0.034575	310,676.86
<b>LOWER REPUBLICAN TOTAL</b>	<b>5,103,024,522</b>					<b>\$ 1,764,376.47</b>

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

source: 2024 CTL

NATURAL RESOURCE DISTRICT	2024 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<b><u>MIDDLE NIOBRARA</u></b>						
BROWN	761,235,107	0.037774	0.001355	0.000000	0.039129	297,864.33
CHERRY	1,917,714,813	0.037774	0.001355	0.000000	0.039129	750,384.82
KEYA PAHA	200,438,529	0.039129	0.001355	0.000000	0.040484	81,145.73
ROCK	75,768,203	0.037774	0.001355	0.000000	0.039129	29,647.35
<b>MIDDLE NIOBRARA TOTAL</b>	<b>2,955,156,652</b>					<b>\$ 1,159,042.23</b>
<b><u>MIDDLE REPUBLICAN</u></b>						
FRONTIER	1,004,753,186	0.029870	0.000000	0.000000	0.029870	300,121.68
HAYES	609,751,682	0.029870	0.000000	0.000000	0.029870	182,133.13
HITCHCOCK	859,613,742	0.029870	0.000000	0.000000	0.029870	256,767.37
LINCOLN	713,039,992	0.029870	0.000000	0.000000	0.029870	212,986.27
RED WILLOW	1,643,676,956	0.029870	0.000000	0.000000	0.029870	490,967.77
<b>MIDDLE REPUBLICAN TOTAL</b>	<b>4,830,835,558</b>					<b>\$ 1,442,976.22</b>
<b><u>NEMAHA</u></b>						
CASS	167,371,965	0.029996	0.000000	0.000000	0.029996	50,204.96
GAGE	503,078,606	0.029996	0.000000	0.000000	0.029996	150,903.63
JOHNSON	1,177,456,807	0.029996	0.000000	0.000000	0.029996	353,192.26
LANCASTER	860,638,458	0.029996	0.000000	0.000000	0.029996	258,157.11
NEMAHA	1,543,104,458	0.029996	0.000000	0.000000	0.029996	462,873.21
OTOE	2,908,436,183	0.029996	0.000000	0.000000	0.029996	872,420.77
PAWNEE	687,180,519	0.029996	0.000000	0.000000	0.029996	206,126.98
RICHARDSON	1,829,659,741	0.029996	0.000000	0.000000	0.029996	548,826.08
<b>NEMAHA TOTAL</b>	<b>9,676,926,737</b>					<b>\$ 2,902,705.00</b>
<b><u>NORTH PLATTE</u></b>						
BANNER	312,953,746	0.046577	0.000000	0.000000	0.046577	145,764.65
GARDEN	900,935,387	0.046577	0.000000	0.000000	0.046577	419,629.63
MORRILL	1,397,968,375	0.046577	0.000000	0.000000	0.046577	651,133.05
SCOTTS BLUFF	3,859,702,026	0.046577	0.000000	0.000000	0.046577	1,797,736.49
SIOUX	271,168,675	0.046577	0.000000	0.000000	0.046577	126,302.59
<b>NORTH PLATTE TOTAL</b>	<b>6,742,728,209</b>					<b>\$ 3,140,566.41</b>
<b><u>PAPIO-MISSOURI RIVER</u></b>						
BURT	1,207,471,612	0.023508	0.000000	0.006060	0.029568	357,029.72
DAKOTA	2,694,884,311	0.023508	0.000000	0.006060	0.029568	796,824.32
DODGE	5,051,256	0.023508	0.000000	0.006060	0.029568	1,493.55
DOUGLAS	69,670,299,230	0.023510	0.000000	0.006060	0.029570	20,601,524.68
SARPY	27,641,166,766	0.023508	0.000000	0.006060	0.029568	8,172,946.35
THURSTON	655,830,418	0.023508	0.000000	0.006060	0.029568	193,916.21
WASHINGTON	4,681,061,578	0.023508	0.000000	0.006060	0.029568	1,384,098.63
<b>PAPIO-MISSOURI RIVER TOTAL</b>	<b>106,555,765,171</b>					<b>\$ 31,507,833.46</b>
<b><u>SOUTH-PLATTE</u></b>						
CHEYENNE	1,529,559,830	0.046954	0.000000	0.000000	0.046954	718,191.07
DEUEL	485,232,299	0.046954	0.000000	0.000000	0.046954	227,836.43
KIMBALL	938,561,079	0.046954	0.000000	0.000000	0.046954	440,692.87
<b>SOUTH-PLATTE TOTAL</b>	<b>2,953,353,208</b>					<b>\$ 1,386,720.37</b>
<b><u>TRI-BASIN</u></b>						
GOSPER	1,102,018,968	0.028710	0.000000	0.000000	0.028710	316,390.28
KEARNEY	2,361,982,116	0.028710	0.000000	0.000000	0.028710	678,125.23
PHELPS	2,828,643,266	0.028710	0.000000	0.000000	0.028710	812,104.05
<b>TRI-BASIN TOTAL</b>	<b>6,292,644,350</b>					<b>\$ 1,806,619.56</b>



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

source: 2024 CTL

NATURAL RESOURCE DISTRICT	2024 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<b><u>TWIN PLATTE</u></b>						
ARTHUR	284,736,179	0.017533	0.000000	0.000000	0.017533	49,922.84
KEITH	2,487,732,370	0.017533	0.000000	0.000000	0.017533	436,174.61
LINCOLN	5,528,160,101	0.017533	0.000000	0.000000	0.017533	969,262.93
MCPHERSON	258,373,585	0.017533	0.000000	0.000000	0.017533	45,300.59
<b>TWIN PLATTE TOTAL</b>	<b>8,559,002,235</b>					<b>\$ 1,500,660.97</b>
<b><u>UPPER BIG BLUE</u></b>						
ADAMS	987,391,064	0.019725	0.000000	0.000000	0.019725	194,764.07
BUTLER	1,243,775,252	0.019725	0.000000	0.000000	0.019725	245,335.14
CLAY	1,199,040,083	0.019725	0.000000	0.000000	0.019725	236,510.78
FILLMORE	2,182,933,752	0.019725	0.000000	0.000000	0.019725	430,584.53
HAMILTON	3,535,188,526	0.019725	0.000000	0.000000	0.019725	697,317.09
POLK	1,457,720,584	0.019725	0.000000	0.000000	0.019725	287,535.30
SALINE	264,526,839	0.019725	0.000000	0.000000	0.019725	52,177.98
SEWARD	3,262,786,596	0.019725	0.000000	0.000000	0.019725	643,589.95
YORK	3,974,712,985	0.019725	0.000000	0.000000	0.019725	784,018.06
<b>UPPER BIG BLUE TOTAL</b>	<b>18,108,075,681</b>					<b>\$ 3,571,832.90</b>
<b><u>UPPER ELKHORN</u></b>						
ANTELOPE	2,972,212,871	0.028963	0.000000	0.000000	0.028963	860,843.00
HOLT	1,978,242,344	0.028963	0.000000	0.000000	0.028963	572,963.39
ROCK	436,683,083	0.028963	0.000000	0.000000	0.028963	126,476.84
WHEELER	150,065,726	0.028963	0.000000	0.000000	0.028963	43,463.62
<b>UPPER ELKHORN TOTAL</b>	<b>5,537,204,024</b>					<b>\$ 1,603,746.85</b>
<b><u>UPPER LOUP</u></b>						
BLAINE	360,015,450	0.013723	0.000000	0.000000	0.013723	49,405.12
BROWN	320,023,461	0.013723	0.000000	0.000000	0.013723	43,916.73
CHERRY	877,535,306	0.013723	0.000000	0.000000	0.013723	120,425.45
GRANT	411,577,968	0.013723	0.000000	0.000000	0.013723	56,481.15
HOOKER	442,100,594	0.013723	0.000000	0.000000	0.013723	60,669.14
LOGAN	396,545,529	0.013723	0.000000	0.000000	0.013723	54,418.14
MCPHERSON	135,261,928	0.013723	0.000000	0.000000	0.013723	18,561.77
THOMAS	422,562,279	0.013723	0.000000	0.000000	0.013723	57,988.42
<b>UPPER LOUP TOTAL</b>	<b>3,365,622,515</b>					<b>\$ 461,865.92</b>
<b><u>UPPER NIOBRARA-WHITE</u></b>						
BOX BUTTE	1,697,916,047	0.014322	0.000000	0.000000	0.014322	243,175.78
DAWES	1,204,905,740	0.014322	0.000000	0.000000	0.014322	172,566.98
SHERIDAN	1,468,102,182	0.014322	0.000000	0.000000	0.014322	210,262.51
SIoux	462,480,024	0.014322	0.000000	0.000000	0.014322	66,236.53
<b>UPPER NIOBRARA-WHITE TOTAL</b>	<b>4,833,403,993</b>					<b>\$ 692,241.80</b>
<b><u>UPPER REPUBLICAN</u></b>						
CHASE	1,696,155,596	0.045000	0.010000	0.000000	0.055000	932,891.26
DUNDY	1,009,668,452	0.045000	0.010000	0.000000	0.055000	555,318.91
PERKINS	1,617,098,353	0.045000	0.010000	0.000000	0.055000	889,405.65
<b>UPPER REPUBLICAN TOTAL</b>	<b>4,322,922,401</b>					<b>\$ 2,377,615.82</b>
<b>STATE TOTALS (23 NRD's)</b>	<b>345,931,434,177</b>					<b>\$93,800,188.46</b>

**Table 17 Educational Service Units (ESU) 2024**

source: 2024 CTL

<b>Educational Service Units</b>	<b>ESU Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total ESU Rate</b>	<b>ESU Taxes Levied</b>
<b><i>ESU 1</i></b>						
ANTELOPE	145,573,959	0.015000	-	-	0.015000	21,836.21
CEDAR	3,168,306,048	0.015000	-	-	0.015000	475,247.05
CUMING	190,342,680	0.015000	-	-	0.015000	28,551.46
DAKOTA	2,712,636,709	0.015000	-	-	0.015000	406,896.55
DIXON	1,969,630,279	0.015000	-	-	0.015000	295,444.98
HOLT	1,835,854	0.015000	-	-	0.015000	275.38
KNOX	2,837,218,581	0.015000	-	-	0.015000	425,584.26
PIERCE	251,111,420	0.015000	-	-	0.015000	37,666.78
STANTON	2,525,595	0.015000	-	-	0.015000	378.83
THURSTON	1,047,740,822	0.015000	-	-	0.015000	157,161.27
WAYNE	2,466,336,369	0.015000	-	-	0.015000	369,950.84
<b>ESU 1 Total</b>	<b>14,793,258,316</b>					<b>\$ 2,218,993.61</b>
<b><i>ESU 2</i></b>						
BURT	2,326,425,808	0.015000	-	-	0.015000	348,967.29
BUTLER	1,021,416	0.015000	-	-	0.015000	153.21
CASS	306,223,216	0.015000	-	-	0.015000	45,933.66
COLFAX	6,033,208	0.015000	-	-	0.015000	904.99
CUMING	2,946,806,394	0.015000	-	-	0.015000	442,021.46
DODGE	5,974,947,366	0.015000	-	-	0.015000	896,252.62
DOUGLAS	51,194,745	0.015000	-	-	0.015000	7,679.24
LANCASTER	569,623,644	0.015000	-	-	0.015000	85,444.19
SARPY	969,346	0.015000	-	-	0.015000	145.40
SAUNDERS	5,135,287,995	0.015000	-	-	0.015000	770,301.88
SEWARD	11,301,211	0.008581	-	-	0.008581	969.76
STANTON	334,891,236	0.015000	-	-	0.015000	50,233.78
THURSTON	241,728,816	0.015000	-	-	0.015000	36,259.35
WASHINGTON	367,378,157	0.015000	-	-	0.015000	55,106.74
WAYNE	30,422,333	0.015000	-	-	0.015000	4,563.36
<b>ESU 2 Total</b>	<b>18,304,254,891</b>					<b>\$ 2,744,936.93</b>
<b><i>ESU 3</i></b>						
CASS	3,777,797,181	0.015000	-	-	0.015000	566,670.59
DODGE	57,279,452	0.015000	-	-	0.015000	8,591.96
DOUGLAS	36,693,893,835	0.015000	-	-	0.015000	5,504,299.58
OTOE	32,803,187	0.015000	-	-	0.015000	4,920.52
SARPY	26,165,249,543	0.015000	-	-	0.015000	3,924,785.59
WASHINGTON	4,313,683,421	0.015000	-	-	0.015000	647,054.20
<b>ESU 3 Total</b>	<b>71,040,706,619</b>					<b>\$ 10,656,322.44</b>
<b><i>ESU 4</i></b>						
CASS	165,520,084	0.015000	-	-	0.015000	24,827.93
GAGE	140,551,935	0.015000	-	-	0.015000	21,082.79
JOHNSON	1,147,071,605	0.015000	-	-	0.015000	172,062.94
LANCASTER	378,086,831	0.015000	-	-	0.015000	56,713.02
NEMAHA	1,543,104,458	0.015000	-	-	0.015000	231,468.89
OTOE	2,951,233,106	0.015000	-	-	0.015000	442,690.34
PAWNEE	896,016,654	0.015000	-	-	0.015000	134,402.47
RICHARDSON	1,829,659,741	0.015000	-	-	0.015000	274,450.11
<b>ESU 4 Total</b>	<b>9,051,244,414</b>					<b>\$ 1,357,698.49</b>

**Table 17 Educational Service Units (ESU) 2024**

source: 2024 CTL

<b>Educational Service Units</b>	<b>ESU Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total ESU Rate</b>	<b>ESU Taxes Levied</b>
<b><u>ESU 5</u></b>						
CLAY	7,917,583	0.015000	-	-	0.015000	1,187.65
FILLMORE	192,779,011	0.015000	-	-	0.015000	28,916.80
GAGE	3,645,933,876	0.015000	-	-	0.015000	546,892.45
JEFFERSON	2,326,384,000	0.015000	-	-	0.015000	348,958.79
JOHNSON	30,385,201	0.015000	-	-	0.015000	4,557.81
LANCASTER	3,175,480	0.015000	-	-	0.015000	476.32
NUCKOLLS	366,814,908	0.015000	-	-	0.015000	55,022.24
OTOE	4,757,924	0.015000	-	-	0.015000	713.69
PAWNEE	2,224,395	0.015000	-	-	0.015000	333.65
SALINE	441,190,061	0.015000	-	-	0.015000	66,178.57
THAYER	2,400,994,834	0.015000	-	-	0.015000	360,152.49
<b>ESU 5 Total</b>	<b>9,422,557,273</b>					<b>\$ 1,413,390.46</b>
<b><u>ESU 6</u></b>						
BUTLER	121,788,777	0.015000	-	0.000526	0.015526	18,908.89
CASS	442,147,347	0.015000	-	0.000526	0.015526	68,647.81
CLAY	94,929,516	0.015000	-	0.000526	0.015526	14,738.81
FILLMORE	2,382,017,342	0.015000	-	0.000526	0.015526	369,832.89
GAGE	422,138,598	0.015000	-	0.000526	0.015526	65,541.42
HAMILTON	214,512,759	0.015000	-	0.000526	0.015526	33,305.36
LANCASTER	5,455,053,646	0.015000	-	0.000526	0.015526	846,956.89
OTOE	114,017,251	0.015000	-	0.000526	0.015526	17,702.54
POLK	56,601,927	0.015000	-	0.000526	0.015526	8,788.04
SALINE	2,383,010,518	0.015000	-	0.000526	0.015526	369,986.76
SAUNDERS	13,199,358	0.015000	-	0.000526	0.015526	2,049.38
SEWARD	3,676,322,798	0.015000	-	0.000526	0.015526	570,797.72
THAYER	19,985,301	0.015000	-	0.000526	0.015526	3,102.95
YORK	3,469,728,122	0.015000	-	0.000526	0.015526	538,720.70
<b>ESU 6 Total</b>	<b>18,865,453,260</b>					<b>\$ 2,929,080.16</b>
<b><u>ESU 7</u></b>						
ANTELOPE	6,040,120	0.015000	-	-	0.015000	906.03
BOONE	2,262,794,930	0.015000	-	-	0.015000	339,419.87
BUTLER	2,744,385,497	0.015000	-	-	0.015000	411,658.34
COLFAX	2,495,025,207	0.015000	-	-	0.015000	374,254.45
CUMING	237,422,232	0.015000	-	-	0.015000	35,613.41
DODGE	279,295,485	0.015000	-	-	0.015000	41,894.68
HAMILTON	375,486,081	0.015000	-	-	0.015000	56,322.89
HOWARD	51,461,750	0.015000	-	-	0.015000	7,719.30
MADISON	24,058,219	0.015000	-	-	0.015000	3,608.76
MERRICK	1,951,361,864	0.015000	-	-	0.015000	292,704.71
NANCE	1,096,882,998	0.015000	-	-	0.015000	164,532.83
PLATTE	6,940,964,719	0.015000	-	-	0.015000	1,041,147.09
POLK	2,126,048,238	0.015000	-	-	0.015000	318,907.67
SAUNDERS	418,802,663	0.015000	-	-	0.015000	62,820.95
SEWARD	98,285,127	0.015000	-	-	0.015000	14,742.86
STANTON	410,287,963	0.015000	-	-	0.015000	61,543.23
YORK	478,256,242	0.015000	-	-	0.015000	71,738.91
<b>ESU 7 Total</b>	<b>21,996,859,335</b>					<b>\$ 3,299,535.98</b>

**Table 17 Educational Service Units (ESU) 2024**

source: 2024 CTL

<b>Educational Service Units</b>	<b>ESU Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total ESU Rate</b>	<b>ESU Taxes Levied</b>
<b><i>ESU 8</i></b>						
ANTELOPE	2,850,311,769	0.014491	-	-	0.014491	413,039.27
BOONE	231,994,409	0.014491	-	-	0.014491	33,618.34
BOYD	685,430,043	0.014491	-	-	0.014491	99,325.96
GARFIELD	44,418,085	0.014491	-	-	0.014491	6,436.72
GREELEY	34,363,941	0.014491	-	-	0.014491	4,979.70
HOLT	3,492,716,521	0.014491	-	-	0.014491	506,136.75
KNOX	93,661,229	0.014491	-	-	0.014491	13,572.47
MADISON	5,707,937,766	0.014491	-	-	0.014491	827,148.60
PIERCE	2,420,284,397	0.014491	-	-	0.014491	350,723.69
PLATTE	319,762,223	0.014491	-	-	0.014491	46,336.84
STANTON	1,276,884,256	0.014491	-	-	0.014491	185,033.73
WAYNE	225,057,603	0.014491	-	-	0.014491	32,613.10
WHEELER	741,486,584	0.014491	-	-	0.014491	107,448.95
<b>ESU 8 Total</b>	<b>18,124,308,826</b>					<b>\$ 2,626,414.12</b>
<b><i>ESU 9</i></b>						
ADAMS	5,158,127,523	0.014029	-	-	0.014029	723,642.19
CLAY	2,410,864,539	0.014029	-	-	0.014029	338,220.76
FILLMORE	226,778,767	0.014029	-	-	0.014029	31,814.94
FRANKLIN	137,911,365	0.014029	-	-	0.014029	19,347.60
HALL	570,214,686	0.014029	-	-	0.014029	79,995.63
HAMILTON	3,221,027,177	0.014029	-	-	0.014029	451,878.85
KEARNEY	102,777,740	0.014029	-	-	0.014029	14,418.70
NUCKOLLS	949,582,142	0.014029	-	-	0.014029	133,216.80
THAYER	832,938	0.014029	-	-	0.014029	116.85
WEBSTER	1,325,984,622	0.014029	-	-	0.014029	186,022.57
YORK	26,728,622	0.014029	-	-	0.014029	3,749.80
<b>ESU 9 Total</b>	<b>14,130,830,121</b>					<b>\$ 1,982,424.69</b>

**Table 17 Educational Service Units (ESU) 2024**

source: 2024 CTL

<b>Educational Service Units</b>	<b>ESU Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total ESU Rate</b>	<b>ESU Taxes Levied</b>
<b><i>ESU 10</i></b>						
ADAMS	3,346,651	0.012718	-	-	0.012718	425.63
BLAINE	360,015,450	0.012718	-	-	0.012718	45,786.97
BOONE	680,582,232	0.012718	-	-	0.012718	86,556.57
BROWN	18,578,037	0.012718	-	-	0.012718	2,362.79
BUFFALO	7,855,766,173	0.012718	-	-	0.012718	999,095.60
CUSTER	3,680,480,391	0.012718	-	-	0.012718	468,084.31
DAWSON	3,856,355,464	0.012718	-	-	0.012718	490,451.92
GARFIELD	525,583,858	0.012718	-	-	0.012718	66,845.16
GOSPER	48,989,460	0.012718	-	-	0.012718	6,230.47
GREELEY	1,107,860,161	0.012718	-	-	0.012718	140,898.03
HALL	6,947,751,654	0.012718	-	-	0.012718	883,616.24
HOLT	15,245,192	0.012718	-	-	0.012718	1,938.91
HOWARD	1,565,267,463	0.012718	-	-	0.012718	199,070.97
KEARNEY	215,908,950	0.012718	-	-	0.012718	27,459.30
LINCOLN	210,591,793	0.012718	-	-	0.012718	26,783.45
LOGAN	88,900,808	0.012718	-	-	0.012718	11,306.38
LOUP	378,191,448	0.012700	-	-	0.012700	48,030.47
MERRICK	287,970,495	0.012718	-	-	0.012718	36,624.15
NANCE	84,377,757	0.012700	-	-	0.012700	10,715.89
PHELPS	115,754,883	0.012718	-	-	0.012718	14,721.70
SHERMAN	1,105,980,234	0.012718	-	-	0.012718	140,659.01
THOMAS	64,851,673	0.012718	-	-	0.012718	8,247.90
VALLEY	1,234,223,635	0.012718	-	-	0.012718	156,968.86
WHEELER	792,515	0.012718	-	-	0.012718	100.79
<b>ESU 10 Total</b>	<b>30,453,366,377</b>					<b>\$ 3,872,981.47</b>
<b><i>ESU 11</i></b>						
ADAMS	8,131,384	0.013253	-	-	0.013253	1,077.66
DAWSON	388,808,739	0.013253	-	-	0.013253	51,529.06
FRANKLIN	1,007,654,439	0.013253	-	-	0.013253	133,544.97
FRONTIER	453,349,552	0.013253	-	-	0.013253	60,083.15
FURNAS	1,169,299,521	0.013253	-	-	0.013253	154,967.79
GOSPER	1,053,029,509	0.013253	-	-	0.013253	139,557.88
HARLAN	1,360,353,589	0.013253	-	-	0.013253	180,290.43
KEARNEY	2,043,295,426	0.013253	-	-	0.013253	270,798.27
LINCOLN	53,599,546	0.013253	-	-	0.013253	7,103.57
PHELPS	2,712,888,383	0.013253	-	-	0.013253	359,539.31
RED WILLOW	40,089,885	0.013253	-	-	0.013253	5,313.12
<b>ESU 11 Total</b>	<b>10,290,499,973</b>					<b>\$ 1,363,805.21</b>

**Table 17 Educational Service Units (ESU) 2024**

source: 2024 CTL

<b>Educational Service Units</b>	<b>ESU Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total ESU Rate</b>	<b>ESU Taxes Levied</b>
<b><i>ESU 13</i></b>						
BANNER	312,953,746	0.015000	-	0.000411	0.015411	48,229.57
BOX BUTTE	1,697,916,047	0.015000	-	0.000411	0.015411	261,666.88
CHERRY	265,060,800	0.015000	-	0.000411	0.015411	40,848.86
CHEYENNE	1,529,559,830	0.015000	-	0.000411	0.015411	235,720.97
DAWES	1,204,905,740	0.015000	-	0.000411	0.015411	185,688.23
DEUEL	301,687,024	0.015000	-	0.000411	0.015411	46,492.97
GARDEN	898,891,014	0.015000	-	0.000411	0.015411	138,528.63
KEITH	9,618,603	0.015000	-	0.000411	0.015411	1,482.30
KIMBALL	938,561,079	0.015000	-	0.000411	0.015411	144,641.75
MORRILL	1,397,968,375	0.015000	-	0.000411	0.015411	215,440.34
SCOTTS BLUFF	3,859,702,026	0.015000	-	0.000411	0.015411	594,819.50
SHERIDAN	1,281,916,321	0.015000	-	0.000411	0.015411	197,557.13
SIOUX	733,648,698	0.015000	-	0.000411	0.015411	113,062.80
<b>ESU 13 Total</b>	<b>14,432,389,303</b>					<b>\$ 2,224,179.93</b>
<b><i>ESU 15</i></b>						
CHASE	1,614,745,137	0.014357	-	-	0.014357	231,831.87
DUNDY	1,009,668,453	0.014357	-	-	0.014357	144,958.28
FRONTIER	649,482,061	0.014357	-	-	0.014357	93,247.63
FURNAS	110,452,436	0.014357	-	-	0.014357	15,857.80
HAYES	593,602,995	0.014357	-	-	0.014357	85,223.66
HITCHCOCK	859,613,742	0.014357	-	-	0.014357	123,414.47
LINCOLN	280,462,090	0.014357	-	-	0.014357	40,266.43
PERKINS	154,639	0.014357	-	-	0.014357	22.20
RED WILLOW	1,603,587,071	0.014357	-	-	0.014357	230,227.22
<b>ESU 15 Total</b>	<b>6,721,768,624</b>					<b>\$ 965,049.56</b>
<b><i>ESU 16</i></b>						
ARTHUR	284,736,179	0.015000	-	-	0.015000	42,710.61
CHASE	81,410,446	0.015000	-	-	0.015000	12,211.68
CHERRY	532,853,265	0.015000	-	-	0.015000	79,928.39
DEUEL	183,545,275	0.015000	-	-	0.015000	27,531.84
GARDEN	2,044,374	0.015000	-	-	0.015000	306.67
GRANT	411,577,968	0.015000	-	-	0.015000	61,736.87
HAYES	16,148,688	0.015000	-	-	0.015000	2,422.33
HOOVER	442,100,594	0.015000	-	-	0.015000	66,315.26
KEITH	2,478,113,767	0.015000	-	-	0.015000	371,718.16
LINCOLN	5,696,546,668	0.015000	-	-	0.015000	854,493.02
LOGAN	307,644,722	0.015000	-	-	0.015000	46,146.92
MCPHERSON	393,635,513	0.015000	-	-	0.015000	59,045.45
PERKINS	1,616,943,714	0.015000	-	-	0.015000	242,542.27
SHERIDAN	186,185,861	0.015000	-	-	0.015000	27,927.89
THOMAS	357,710,605	0.015000	-	-	0.015000	53,656.66
<b>ESU 16 Total</b>	<b>12,991,197,639</b>					<b>\$ 1,948,694.02</b>
<b><i>ESU 17</i></b>						
BOYD	17,128,741	0.015000	-	-	0.015000	2,569.30
BROWN	1,062,680,529	0.015000	-	-	0.015000	159,402.42
CHERRY	1,997,336,051	0.015000	-	-	0.015000	299,601.62
KEYA PAHA	594,339,790	0.015000	-	-	0.015000	89,151.33
ROCK	715,390,112	0.015000	-	-	0.015000	107,309.04
<b>ESU 17 Total</b>	<b>4,386,875,223</b>					<b>\$ 658,033.71</b>

**Table 17 Educational Service Units (ESU) 2024**

source: 2024 CTL

<b>Educational Service Units</b>	<b>ESU Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total ESU Rate</b>	<b>ESU Taxes Levied</b>
<b><i>ESU 18</i></b>						
LANCASTER	36,525,705,452	0.015000	-	-	0.015000	5,478,888.30
<b>ESU 18 Total</b>	<b>36,525,705,452</b>					<b>\$ 5,478,888.30</b>
<b><i>ESU 19</i></b>						
DOUGLAS	32,925,210,650	0.015000	-	-	0.015000	4,939,071.66
SARPY	1,474,947,879	0.015000	-	-	0.015000	221,241.92
<b>ESU 19 Total</b>	<b>34,400,158,529</b>					<b>\$ 5,160,313.58</b>
<b>STATE TOTALS</b>	<b>345,931,434,175</b>					<b>\$ 50,900,742.66</b>



**Table 18 Community Colleges 2024  
Value, Tax Rates, Property Taxes Levied**

<b>Community College</b>	<b>County Name</b>	<b>College Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total College Rate</b>	<b>College Taxes Levied</b>
<i>Central</i>	ADAMS	5,169,605,558	0.000000	0.020000	0.000000	0.020000	1,033,930
	BOONE	2,192,554,392	0.000000	0.020000	0.000000	0.020000	438,512
	BUFFALO	7,855,766,173	0.000000	0.020000	0.000000	0.020000	1,571,159
	BUTLER	2,867,195,690	0.000000	0.020000	0.000000	0.020000	573,441
	CLAY	2,513,711,640	0.000000	0.020000	0.000000	0.020000	502,744
	COLFAX	2,501,058,415	0.000000	0.020000	0.000000	0.020000	500,214
	DAWSON	4,245,164,204	0.000000	0.020000	0.000000	0.020000	849,035
	FRANKLIN	1,145,565,804	0.000000	0.020000	0.000000	0.020000	229,114
	FURNAS	1,279,751,957	0.000000	0.020000	0.000000	0.020000	255,952
	GOSPER	1,102,018,968	0.000000	0.020000	0.000000	0.020000	220,404
	GREELEY	1,142,224,102	0.000000	0.020000	0.000000	0.020000	228,446
	HALL	7,517,966,344	0.000000	0.020000	0.000000	0.020000	1,503,595
	HAMILTON	3,811,026,017	0.000000	0.020000	0.000000	0.020000	762,207
	HARLAN	1,360,353,589	0.000000	0.020000	0.000000	0.020000	272,073
	HOWARD	1,616,729,213	0.000000	0.020000	0.000000	0.020000	323,346
	KEARNEY	2,361,982,116	0.000000	0.020000	0.000000	0.020000	472,398
	MERRICK	2,239,332,359	0.000000	0.020000	0.000000	0.020000	447,869
	NANCE	1,181,260,755	0.000000	0.020000	0.000000	0.020000	236,253
	NUCKOLLS	1,316,397,050	0.000000	0.020000	0.000000	0.020000	263,281
	PHELPS	2,828,643,266	0.000000	0.020000	0.000000	0.020000	565,730
	PLATTE	7,260,726,942	0.000000	0.020000	0.000000	0.020000	1,452,151
POLK	2,182,650,163	0.000000	0.020000	0.000000	0.020000	436,531	
SHERMAN	1,105,980,234	0.000000	0.020000	0.000000	0.020000	221,197	
VALLEY	1,234,223,635	0.000000	0.020000	0.000000	0.020000	246,846	
WEBSTER	1,325,984,622	0.000000	0.020000	0.000000	0.020000	265,198	
<b>Total Central</b>		<b>69,357,873,208</b>					<b>13,871,628</b>
<i>Metropolitan</i>	DODGE	6,311,522,302	0.000000	0.020000	0.000000	0.020000	1,262,315
	DOUGLAS	69,670,299,230	0.000000	0.020000	0.000000	0.020000	13,934,079
	SARPY	27,641,166,767	0.000000	0.020000	0.000000	0.020000	5,528,234
	WASHINGTON	4,681,061,578	0.000000	0.020000	0.000000	0.020000	936,215
<b>Total Metropolitan</b>		<b>108,304,049,877</b>					<b>21,660,844</b>
<i>Mid-Plains</i>	ARTHUR	284,736,179	0.000000	0.019990	0.000000	0.019990	56,919
	BLAINE	360,015,450	0.000000	0.020000	0.000000	0.020000	72,003
	CHASE	1,696,155,596	0.000000	0.019990	0.000000	0.019990	339,065
	CHERRY	1,703,447,266	0.000000	0.019990	0.000000	0.019990	340,521
	CUSTER	3,680,480,391	0.000000	0.019990	0.000000	0.019990	735,730
	DUNDY	1,009,668,453	0.000000	0.019990	0.000000	0.019990	201,834
	FRONTIER	1,102,831,611	0.000000	0.019990	0.000000	0.019990	220,458
	HAYES	609,751,682	0.000000	0.019990	0.000000	0.019990	121,890
	HITCHCOCK	859,613,742	0.000000	0.019990	0.000000	0.019990	171,838
	HOOKER	442,100,594	0.000000	0.019990	0.000000	0.019990	88,377
	KEITH	2,487,732,370	0.000000	0.019990	0.000000	0.019990	497,298
	LINCOLN	6,241,200,094	0.000000	0.019990	0.000000	0.019990	1,247,628
	LOGAN	396,545,529	0.000000	0.019990	0.000000	0.019990	79,270
	LOUP	378,191,448	0.000000	0.020000	0.000000	0.020000	75,638
	MCPHERSON	393,635,513	0.000000	0.019990	0.000000	0.019990	78,688
	PERKINS	1,617,098,353	0.000000	0.019990	0.000000	0.019990	323,258
RED WILLOW	1,643,676,956	0.000000	0.019990	0.000000	0.019990	328,572	
THOMAS	422,562,279	0.000000	0.019990	0.000000	0.019990	84,470	
<b>Total Mid-Plains</b>		<b>25,329,443,506</b>					<b>5,063,457</b>



**Table 18 Community Colleges 2024  
Value, Tax Rates, Property Taxes Levied (continued)**

<b>Community College</b>	<b>County Name</b>	<b>College Value</b>	<b>General Fund Rate</b>	<b>Other Rate</b>	<b>Bond Rate</b>	<b>Total College Rate</b>	<b>College Taxes Levied</b>
<i>Northeast</i>	ANTELOPE	3,001,925,849	0.000000	0.020000	0.000000	0.020000	600,387
	BOONE	982,817,179	0.000000	0.020000	0.000000	0.020000	196,564
	BOYD	702,558,784	0.000000	0.020000	0.000000	0.020000	140,512
	BROWN	1,081,258,567	0.000000	0.020000	0.000000	0.020000	216,252
	BURT	2,326,425,808	0.000000	0.020000	0.000000	0.020000	465,289
	CEDAR	3,168,306,048	0.000000	0.020000	0.000000	0.020000	633,664
	CUMING	3,374,571,306	0.000000	0.020000	0.000000	0.020000	674,916
	DAKOTA	2,712,636,709	0.000000	0.020000	0.000000	0.020000	542,530
	DIXON	1,969,630,279	0.000000	0.020000	0.000000	0.020000	393,927
	GARFIELD	570,001,943	0.000000	0.020000	0.000000	0.020000	114,002
	HOLT	3,509,797,568	0.000000	0.020000	0.000000	0.020000	701,967
	KEYA PAHA	594,339,790	0.000000	0.020000	0.000000	0.020000	118,869
	KNOX	2,930,879,810	0.000000	0.020000	0.000000	0.020000	586,179
	MADISON	5,731,995,985	0.000000	0.020000	0.000000	0.020000	1,146,409
	PIERCE	2,671,395,815	0.000000	0.020000	0.000000	0.020000	534,281
	ROCK	715,390,112	0.000000	0.020000	0.000000	0.020000	143,079
	STANTON	2,024,589,047	0.000000	0.020000	0.000000	0.020000	404,920
THURSTON	1,289,469,638	0.000000	0.020000	0.000000	0.020000	257,894	
WAYNE	2,721,816,304	0.000000	0.020000	0.000000	0.020000	544,365	
WHEELER	742,279,099	0.000000	0.020000	0.000000	0.020000	148,456	
<b>Total Northeast</b>		<b>42,822,085,640</b>					<b>8,564,463</b>
<i>Southeast</i>	CASS	4,691,687,824	0.000000	0.020000	0.000000	0.020000	938,339
	FILLMORE	2,801,575,116	0.000000	0.020000	0.000000	0.020000	560,317
	GAGE	4,208,624,411	0.000000	0.020000	0.000000	0.020000	841,730
	JEFFERSON	2,326,384,000	0.000000	0.020000	0.000000	0.020000	465,278
	JOHNSON	1,177,456,807	0.000000	0.020000	0.000000	0.020000	235,493
	LANCASTER	42,931,645,054	0.000000	0.020000	0.000000	0.020000	8,586,329
	NEMAHA	1,543,104,457	0.000000	0.020000	0.000000	0.020000	308,624
	OTOE	3,102,811,465	0.000000	0.020000	0.000000	0.020000	620,568
	PAWNEE	898,241,049	0.000000	0.020000	0.000000	0.020000	179,650
	RICHARDSON	1,829,659,741	0.000000	0.020000	0.000000	0.020000	365,933
	SALINE	2,824,200,579	0.000000	0.020000	0.000000	0.020000	564,843
	SAUNDERS	5,567,290,018	0.000000	0.020000	0.000000	0.020000	1,113,467
	SEWARD	3,785,909,138	0.000000	0.020000	0.000000	0.020000	757,188
	THAYER	2,421,813,077	0.000000	0.020000	0.000000	0.020000	484,366
YORK	3,974,712,985	0.000000	0.020000	0.000000	0.020000	794,948	
<b>Total Southeast</b>		<b>84,085,115,721</b>					<b>16,817,074</b>
<i>Western</i>	BANNER	312,953,746	0.000000	0.021121	0.000000	0.021121	66,099
	BOX BUTTE	1,697,916,047	0.000000	0.021121	0.000000	0.021121	358,618
	CHERRY	1,091,802,851	0.000000	0.021121	0.000000	0.021121	230,600
	CHEYENNE	1,529,559,830	0.000000	0.021121	0.000000	0.021121	323,059
	DAWES	1,204,905,740	0.000000	0.021121	0.000000	0.021121	254,489
	DEUEL	485,232,299	0.000000	0.021121	0.000000	0.021121	102,486
	GARDEN	900,935,387	0.000000	0.021121	0.000000	0.021121	190,287
	GRANT	411,577,968	0.000000	0.021121	0.000000	0.021121	86,930
	KIMBALL	938,561,079	0.000000	0.021121	0.000000	0.021121	198,234
	MORRILL	1,397,968,375	0.000000	0.021121	0.000000	0.021121	295,265
	SCOTTS BLUFF	3,859,702,026	0.000000	0.021121	0.000000	0.021121	815,210
	SHERIDAN	1,468,102,182	0.000000	0.021121	0.000000	0.021121	310,079
	SIOUX	733,648,698	0.000000	0.021121	0.000000	0.021121	154,955
<b>Total Western</b>		<b>16,032,866,228</b>					<b>3,386,310</b>

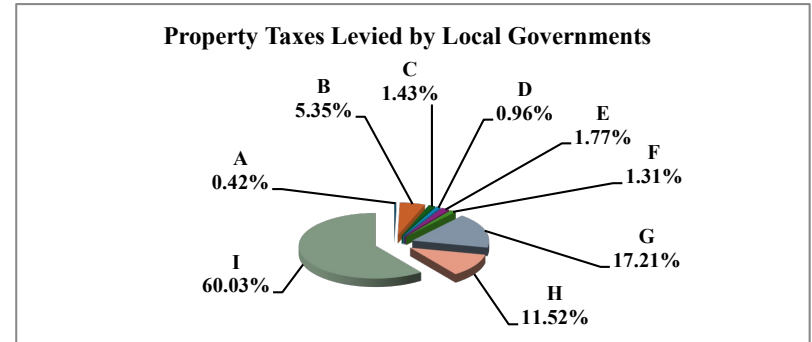
**2024 Value & Taxes Levied by Taxing Subdivision & by Property Type**

94 STATE TOTAL COUNTY

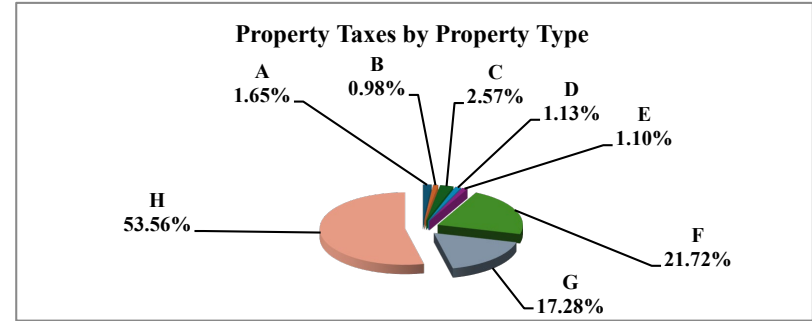
<b>County Seat:</b>	<b>0</b>	<b>Taxable Agland Acres:</b>	
<b>County Population:</b>	<b>1,961,504</b>	Irrigated	9,397,750.93
Residential & Recreational Records:	739,665	Dryland	9,905,215.86
Commercial, Indust., & Mineral Records:	79,537	Grassland	25,567,655.16
Agricultural Records:	306,349	Wasteland	688,370.93
<b>Total Taxable Real Property Records:</b>	<b>1,125,551</b>	Other	214,174.37
		<b>Total Acres</b>	<b>45,773,167.25</b>

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$60,532,987,043	\$22,311,843	0.0369	0.42%
B	MISCELLANEOUS DISTRICTS	929,928,535,673	283,697,482	0.0305	5.35%
C	FIRE DISTRICTS	196,222,258,030	75,768,065	0.0386	1.43%
D	EDUCATIONAL SERVICE UNITS	345,931,434,175	50,900,743	0.0147	0.96%
E	NATURAL RESOURCE DISTRICTS	345,931,434,177	93,800,188	0.0271	1.77%
F	COMMUNITY COLLEGE	345,931,434,180	69,363,774	0.0201	1.31%
G	COUNTY	345,931,434,188	912,472,168	0.2638	17.21%
H	CITY OR VILLAGE	157,167,071,420	610,605,787	0.3885	11.52%
I	SCHOOL DISTRICTS *	345,931,434,215	3,182,932,653	0.9201	60.03%
	<b>STATE TOTAL COUNTY</b>	<b>\$345,931,434,188</b>	<b>\$5,301,852,703</b>	<b>1.5326</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

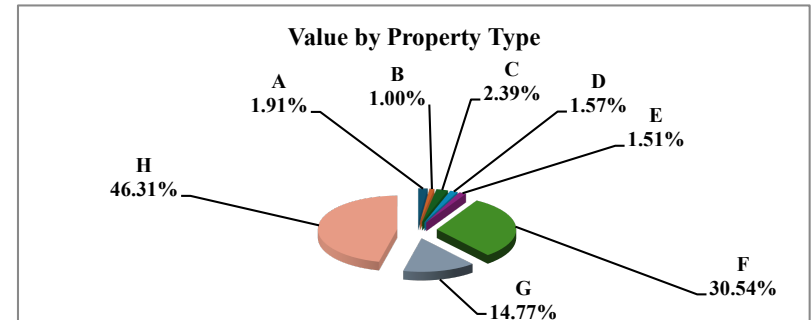


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$6,609,528,562	\$87,389,231	1.3222	1.65%
B	PUBLIC SERVIC ENTITIES	3,456,550,234	52,218,333	1.5107	0.98%
C	COMMERCIAL & INDUST. EQUIP.	8,276,092,453	136,257,734	1.6464	2.57%
D	AGRIC. MACHINERY & EQUIP.	5,436,055,723	60,049,871	1.1047	1.13%
E	AG-OUTBLDG & FARM SITE LAND	5,213,828,103	58,388,895	1.1199	1.10%
F	AGRICULTURAL LAND	105,653,087,615	1,151,337,491	1.0897	21.72%
G	COMMERCIAL, INDUST., & MINERAL	51,091,067,964	916,374,802	1.7936	17.28%
H	RESIDENTIAL **	160,195,223,534	2,839,836,342	1.7727	53.56%
	<b>STATE TOTAL COUNTY</b>	<b>\$345,931,434,188</b>	<b>\$5,301,852,703</b>	<b>1.5326</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$6,609,528,562	1.91%
B	PUBLIC SERVIC ENTITIES	3,456,550,234	1.00%
C	COMMERCIAL & INDUST. EQUIP.	8,276,092,453	2.39%
D	AGRIC. MACHINERY & EQUIP.	5,436,055,723	1.57%
E	AG-OUTBLDG & FARM SITE LAND	5,213,828,103	1.51%
F	AGRICULTURAL LAND	105,653,087,615	30.54%
G	COMMERCIAL, INDUST., & MINERAL	51,091,067,964	14.77%
H	RESIDENTIAL **	160,195,223,534	46.31%
	<b>STATE TOTAL COUNTY</b>	<b>\$345,931,434,188</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Hastings, NE  
**County Population:** 31,205  
 Residential & Recreational Records: 11,574  
 Commercial, Indust., & Mineral Records: 1,818  
 Agricultural Records: 3,200  
**Total Taxable Real Property Records:** 16,592

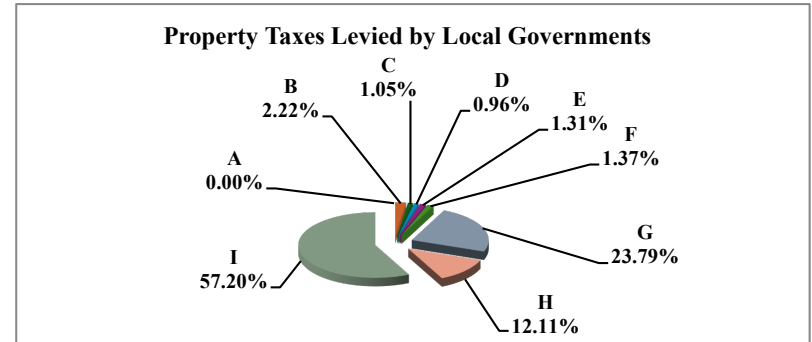
**Taxable Agland Acres:**  
 Irrigated 241,458.70  
 Dryland 43,584.86  
 Grassland 39,088.91  
 Wasteland 1,270.05  
 Other 717.38  
**Total Acres 326,119.90**

### 1 ADAMS COUNTY

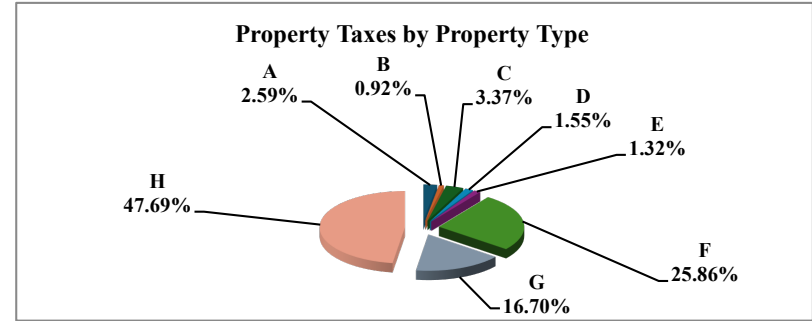
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 93%  
 Agricultural: 74%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	10,374,482,687	1,677,426	0.0162	2.22%
C	FIRE DISTRICTS	2,961,584,770	792,315	0.0268	1.05%
D	EDUCATIONAL SERVICE UNITS	5,169,605,558	725,145	0.0140	0.96%
E	NATURAL RESOURCE DISTRICTS	5,169,605,555	990,940	0.0192	1.31%
F	COMMUNITY COLLEGE	5,169,605,558	1,033,930	0.0200	1.37%
G	COUNTY	5,169,605,558	17,990,912	0.3480	23.79%
H	CITY OR VILLAGE	2,316,443,092	9,159,320	0.3954	12.11%
I	SCHOOL DISTRICTS *	5,169,605,553	43,267,371	0.8370	57.20%
	<b>ADAMS COUNTY</b>	<b>\$5,169,605,558</b>	<b>\$75,637,360</b>	<b>1.4631</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

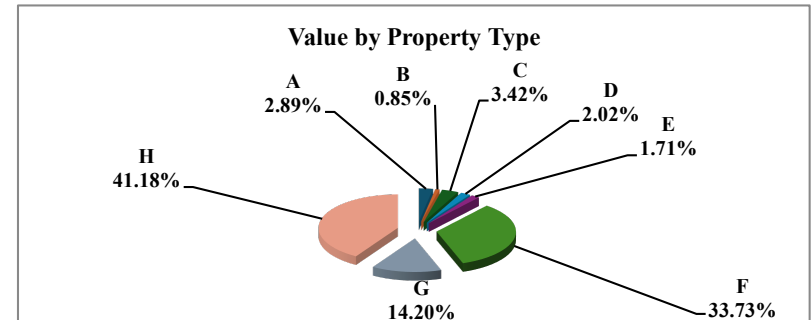


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$149,309,303	\$1,956,696	1.3105	2.59%
B	PUBLIC SERVIC ENTITIES	43,998,564	699,640	1.5901	0.92%
C	COMMERCIAL & INDUST. EQUIP.	177,040,019	2,550,115	1.4404	3.37%
D	AGRIC. MACHINERY & EQUIP.	104,443,073	1,169,205	1.1195	1.55%
E	AG-OUTBLDG & FARM SITE LAND	88,461,236	1,000,914	1.1315	1.32%
F	AGRICULTURAL LAND	1,743,839,749	19,556,130	1.1214	25.86%
G	COMMERCIAL, INDUST., & MINERAL	733,826,205	12,634,504	1.7217	16.70%
H	RESIDENTIAL **	2,128,687,409	36,070,155	1.6945	47.69%
	<b>ADAMS COUNTY</b>	<b>\$5,169,605,558</b>	<b>\$75,637,360</b>	<b>1.4631</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$149,309,303	2.89%
B	PUBLIC SERVIC ENTITIES	43,998,564	0.85%
C	COMMERCIAL & INDUST. EQUIP.	177,040,019	3.42%
D	AGRIC. MACHINERY & EQUIP.	104,443,073	2.02%
E	AG-OUTBLDG & FARM SITE LAND	88,461,236	1.71%
F	AGRICULTURAL LAND	1,743,839,749	33.73%
G	COMMERCIAL, INDUST., & MINERAL	733,826,205	14.20%
H	RESIDENTIAL **	2,128,687,409	41.18%
	<b>ADAMS COUNTY</b>	<b>\$5,169,605,558</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Neligh, NE  
**County Population:** 6,295  
 Residential & Recreational Records: 3,188  
 Commercial, Indust., & Mineral Records: 597  
 Agricultural Records: 4,026  
**Total Taxable Real Property Records:** 7,811

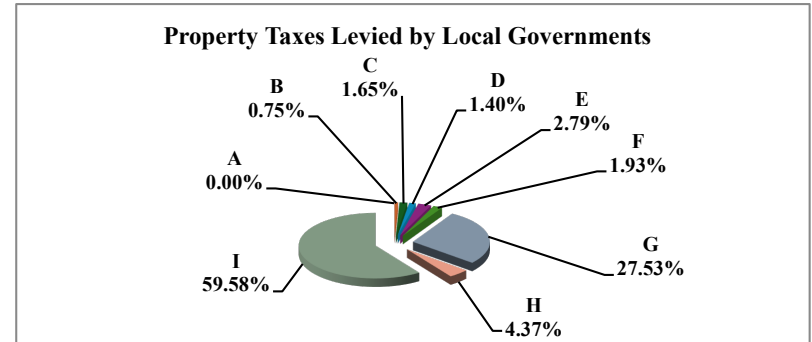
**Taxable Agland Acres:**  
 Irrigated 306,311.33  
 Dryland 69,379.83  
 Grassland 127,340.89  
 Wasteland 5,908.24  
 Other 6,817.10  
**Total Acres 515,757.39**

## 2 ANTELOPE COUNTY

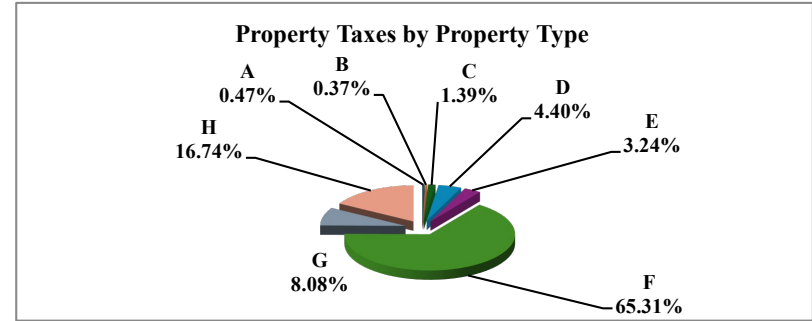
**2024 Levels of Value**  
 Residential: 98%  
 Commercial: 100%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,003,851,698	232,979	0.0039	0.75%
C	FIRE DISTRICTS	2,743,670,285	511,049	0.0186	1.65%
D	EDUCATIONAL SERVICE UNITS	3,001,925,848	435,782	0.0145	1.40%
E	NATURAL RESOURCE DISTRICTS	3,001,925,846	866,328	0.0289	2.79%
F	COMMUNITY COLLEGE	3,001,925,849	600,387	0.0200	1.93%
G	COUNTY	3,001,925,850	8,552,198	0.2849	27.53%
H	CITY OR VILLAGE	258,255,559	1,357,092	0.5255	4.37%
I	SCHOOL DISTRICTS *	3,001,925,849	18,509,173	0.6166	59.58%
	<b>ANTELOPE COUNTY</b>	<b>\$3,001,925,850</b>	<b>\$31,064,988</b>	<b>1.0348</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

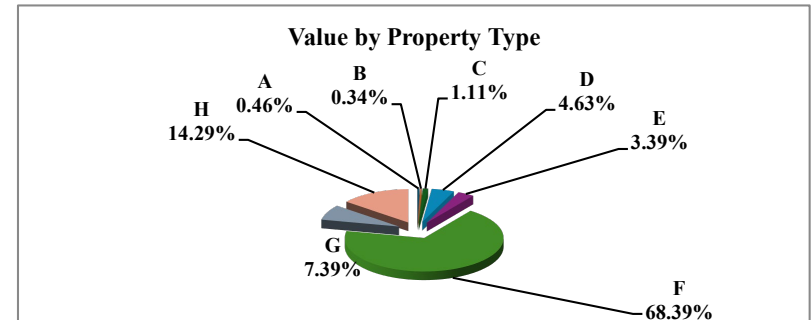


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$13,789,940	\$145,232	1.0532	0.47%
B	PUBLIC SERVIC ENTITIES	10,197,820	114,798	1.1257	0.37%
C	COMMERCIAL & INDUST. EQUIP.	33,242,533	433,335	1.3036	1.39%
D	AGRIC. MACHINERY & EQUIP.	139,069,957	1,365,783	0.9821	4.40%
E	AG-OUTBLDG & FARM SITE LAND	101,864,405	1,006,393	0.9880	3.24%
F	AGRICULTURAL LAND	2,052,867,370	20,289,348	0.9883	65.31%
G	COMMERCIAL, INDUST., & MINERAL	221,988,540	2,510,630	1.1310	8.08%
H	RESIDENTIAL **	428,905,285	5,199,469	1.2123	16.74%
	<b>ANTELOPE COUNTY</b>	<b>\$3,001,925,850</b>	<b>\$31,064,988</b>	<b>1.0348</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$13,789,940	0.46%
B	PUBLIC SERVIC ENTITIES	10,197,820	0.34%
C	COMMERCIAL & INDUST. EQUIP.	33,242,533	1.11%
D	AGRIC. MACHINERY & EQUIP.	139,069,957	4.63%
E	AG-OUTBLDG & FARM SITE LAND	101,864,405	3.39%
F	AGRICULTURAL LAND	2,052,867,370	68.39%
G	COMMERCIAL, INDUST., & MINERAL	221,988,540	7.39%
H	RESIDENTIAL **	428,905,285	14.29%
	<b>ANTELOPE COUNTY</b>	<b>\$3,001,925,850</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Arthur, NE  
**County Population:** 434  
 Residential & Recreational Records: 138  
 Commercial, Indust., & Mineral Records: 46  
 Agricultural Records: 953  
**Total Taxable Real Property Records:** 1,137

**Taxable Aglan Acres:**  
 Irrigated 10,855.65  
 Dryland 0.00  
 Grassland 440,527.95  
 Wasteland 3,911.00  
 Other 0.00  
**Total Acres 455,294.60**

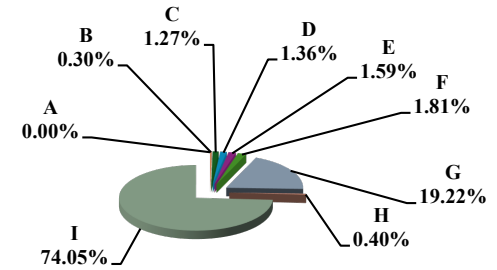
### 3 ARTHUR COUNTY

**2024 Levels of Value**  
 Residential: 100%  
 Commercial: 100%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	284,736,179	9,433	0.0033	0.30%
C	FIRE DISTRICTS	284,736,179	39,977	0.0140	1.27%
D	EDUCATIONAL SERVICE UNITS	284,736,179	42,711	0.0150	1.36%
E	NATURAL RESOURCE DISTRICTS	284,736,179	49,923	0.0175	1.59%
F	COMMUNITY COLLEGE	284,736,179	56,919	0.0200	1.81%
G	COUNTY	284,736,179	603,298	0.2119	19.22%
H	CITY OR VILLAGE	6,223,536	12,404	0.1993	0.40%
I	SCHOOL DISTRICTS *	284,736,179	2,324,169	0.8163	74.05%
	<b>ARTHUR COUNTY</b>	<b>\$284,736,179</b>	<b>\$3,138,834</b>	<b>1.1024</b>	<b>100.00%</b>

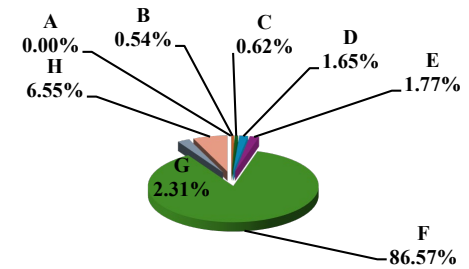
\* Includes Learning Community and all School Bonds

**Property Taxes Levied by Local Governments**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,475,331	16,800	1.1387	0.54%
C	COMMERCIAL & INDUST. EQUIP.	1,720,350	19,449	1.1305	0.62%
D	AGRIC. MACHINERY & EQUIP.	4,721,081	51,859	1.0985	1.65%
E	AG-OUTBLDG & FARM SITE LAND	5,046,813	55,414	1.0980	1.77%
F	AGRICULTURAL LAND	247,473,807	2,717,285	1.0980	86.57%
G	COMMERCIAL, INDUST., & MINERAL	6,456,305	72,585	1.1243	2.31%
H	RESIDENTIAL **	17,842,492	205,441	1.1514	6.55%
	<b>ARTHUR COUNTY</b>	<b>\$284,736,179</b>	<b>\$3,138,834</b>	<b>1.1024</b>	<b>100.00%</b>

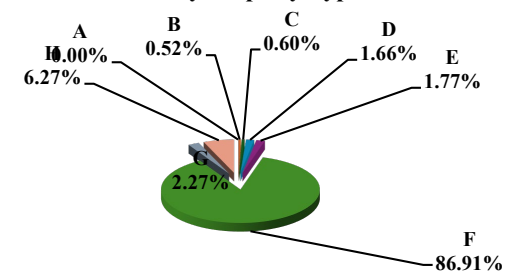
**Property Taxes by Property Type**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,475,331	0.52%
C	COMMERCIAL & INDUST. EQUIP.	1,720,350	0.60%
D	AGRIC. MACHINERY & EQUIP.	4,721,081	1.66%
E	AG-OUTBLDG & FARM SITE LAND	5,046,813	1.77%
F	AGRICULTURAL LAND	247,473,807	86.91%
G	COMMERCIAL, INDUST., & MINERAL	6,456,305	2.27%
H	RESIDENTIAL **	17,842,492	6.27%
	<b>ARTHUR COUNTY</b>	<b>\$284,736,179</b>	<b>100.00%</b>

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

**Value by Property Type**



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Harrisburg, NE  
**County Population:** 674  
 Residential & Recreational Records: 179  
 Commercial, Indust., & Mineral Records: 257  
 Agricultural Records: 1,574  
**Total Taxable Real Property Records:** 2,010

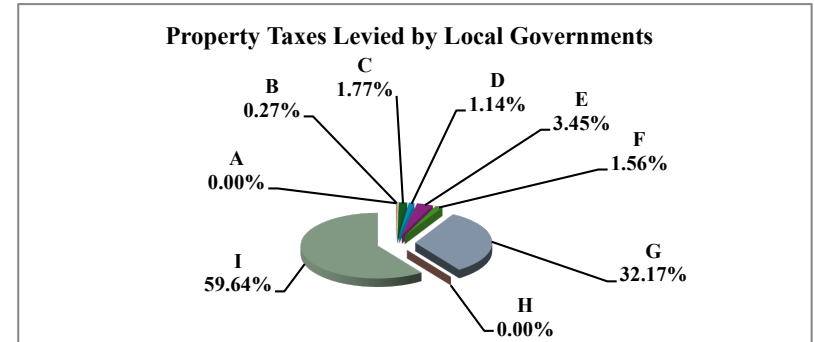
**Taxable Agland Acres:**  
 Irrigated 24,066.25  
 Dryland 123,641.16  
 Grassland 297,971.64  
 Wasteland 16,518.46  
 Other 3,760.05  
**Total Acres 465,957.56**

### 4 BANNER COUNTY

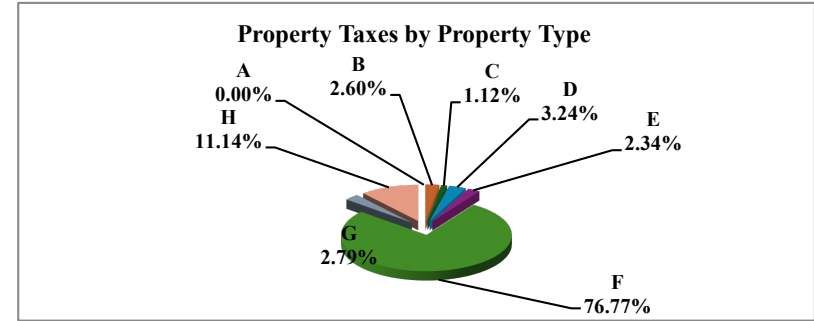
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 100%  
 Agricultural: 70%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	404,133,991	11,449	0.0028	0.27%
C	FIRE DISTRICTS	312,953,747	74,716	0.0239	1.77%
D	EDUCATIONAL SERVICE UNITS	312,953,746	48,230	0.0154	1.14%
E	NATURAL RESOURCE DISTRICTS	312,953,746	145,765	0.0466	3.45%
F	COMMUNITY COLLEGE	312,953,746	66,099	0.0211	1.56%
G	COUNTY	312,953,746	1,360,370	0.4347	32.17%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	312,953,746	2,522,403	0.8060	59.64%
	<b>BANNER COUNTY</b>	<b>\$312,953,746</b>	<b>\$4,229,030</b>	<b>1.3513</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

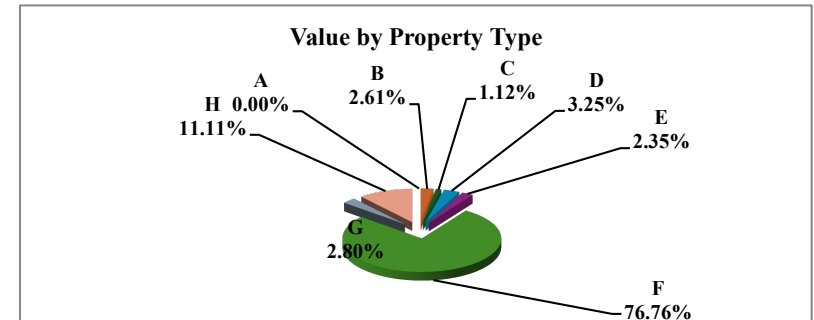


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	8,179,476	110,089	1.3459	2.60%
C	COMMERCIAL & INDUST. EQUIP.	3,509,865	47,190	1.3445	1.12%
D	AGRIC. MACHINERY & EQUIP.	10,173,666	136,883	1.3455	3.24%
E	AG-OUTBLDG & FARM SITE LAND	7,340,168	99,102	1.3501	2.34%
F	AGRICULTURAL LAND	240,220,726	3,246,608	1.3515	76.77%
G	COMMERCIAL, INDUST., & MINERAL	8,762,084	117,928	1.3459	2.79%
H	RESIDENTIAL **	34,767,761	471,230	1.3554	11.14%
	<b>BANNER COUNTY</b>	<b>\$312,953,746</b>	<b>\$4,229,030</b>	<b>1.3513</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	8,179,476	2.61%
C	COMMERCIAL & INDUST. EQUIP.	3,509,865	1.12%
D	AGRIC. MACHINERY & EQUIP.	10,173,666	3.25%
E	AG-OUTBLDG & FARM SITE LAND	7,340,168	2.35%
F	AGRICULTURAL LAND	240,220,726	76.76%
G	COMMERCIAL, INDUST., & MINERAL	8,762,084	2.80%
H	RESIDENTIAL **	34,767,761	11.11%
	<b>BANNER COUNTY</b>	<b>\$312,953,746</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

<b>County Seat:</b>	<b>Brewster, NE</b>
<b>County Population:</b>	<b>431</b>
Residential & Recreational Records:	209
Commercial, Indust., & Mineral Records:	51
Agricultural Records:	1,374
<b>Total Taxable Real Property Records:</b>	<b>1,634</b>

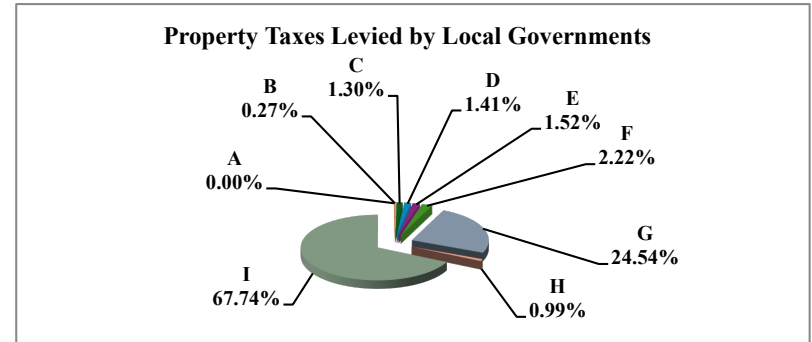
<b>Taxable Agland Acres:</b>	
Irrigated	12,356.76
Dryland	334.73
Grassland	420,388.65
Wasteland	4,228.75
Other	2,939.58
<b>Total Acres</b>	<b>440,248.47</b>

## 5 BLAINE COUNTY

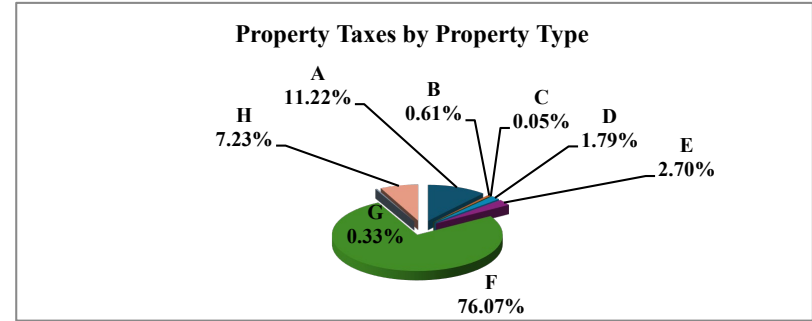
<b>2024 Levels of Value</b>	
Residential:	100%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	360,015,450	8,907	0.0025	0.27%
C	FIRE DISTRICTS	360,015,451	41,972	0.0117	1.30%
D	EDUCATIONAL SERVICE UNITS	360,015,450	45,787	0.0127	1.41%
E	NATURAL RESOURCE DISTRICTS	360,015,450	49,405	0.0137	1.52%
F	COMMUNITY COLLEGE	360,015,450	72,003	0.0200	2.22%
G	COUNTY	360,015,450	795,363	0.2209	24.54%
H	CITY OR VILLAGE	5,294,998	32,066	0.6056	0.99%
I	SCHOOL DISTRICTS *	360,015,451	2,195,601	0.6099	67.74%
	<b>BLAINE COUNTY</b>	<b>\$360,015,450</b>	<b>\$3,241,104</b>	<b>0.9003</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

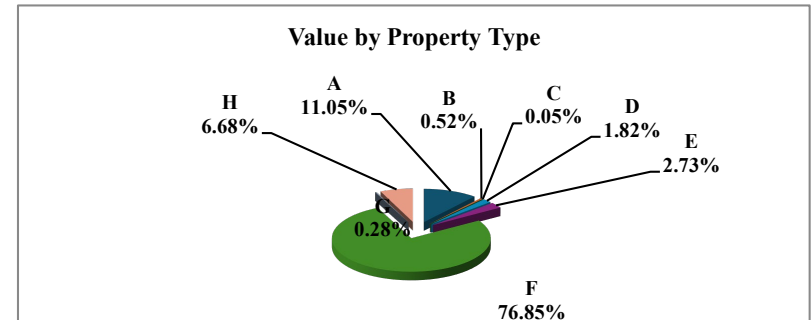


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$39,795,791	\$363,670	0.9138	11.22%
B	PUBLIC SERVIC ENTITIES	1,886,733	19,807	1.0498	0.61%
C	COMMERCIAL & INDUST. EQUIP.	183,777	1,691	0.9204	0.05%
D	AGRIC. MACHINERY & EQUIP.	6,564,001	58,172	0.8862	1.79%
E	AG-OUTBLDG & FARM SITE LAND	9,821,359	87,472	0.8906	2.70%
F	AGRICULTURAL LAND	276,679,633	2,465,362	0.8911	76.07%
G	COMMERCIAL, INDUST., & MINERAL	1,017,981	10,640	1.0452	0.33%
H	RESIDENTIAL **	24,066,175	234,290	0.9735	7.23%
	<b>BLAINE COUNTY</b>	<b>\$360,015,450</b>	<b>\$3,241,104</b>	<b>0.9003</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$39,795,791	11.05%
B	PUBLIC SERVIC ENTITIES	1,886,733	0.52%
C	COMMERCIAL & INDUST. EQUIP.	183,777	0.05%
D	AGRIC. MACHINERY & EQUIP.	6,564,001	1.82%
E	AG-OUTBLDG & FARM SITE LAND	9,821,359	2.73%
F	AGRICULTURAL LAND	276,679,633	76.85%
G	COMMERCIAL, INDUST., & MINERAL	1,017,981	0.28%
H	RESIDENTIAL **	24,066,175	6.68%
	<b>BLAINE COUNTY</b>	<b>\$360,015,450</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Albion, NE  
**County Population:** 5,379  
 Residential & Recreational Records: 2,570  
 Commercial, Indust., & Mineral Records: 457  
 Agricultural Records: 3,146  
**Total Taxable Real Property Records:** 6,173

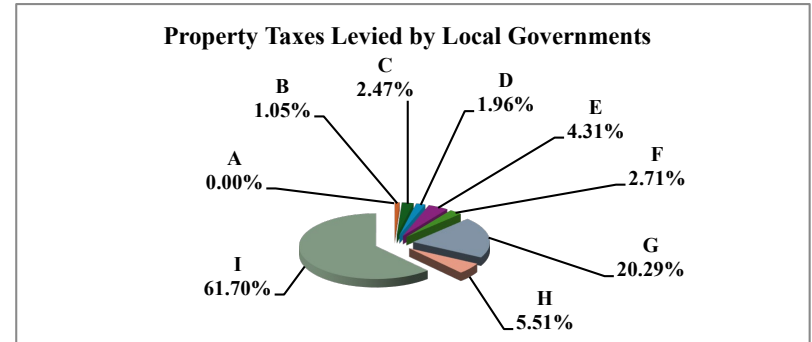
**Taxable Agland Acres:**  
 Irrigated 210,743.71  
 Dryland 95,792.17  
 Grassland 107,336.72  
 Wasteland 5,636.72  
 Other 3,363.91  
**Total Acres 422,873.23**

## 6 BOONE COUNTY

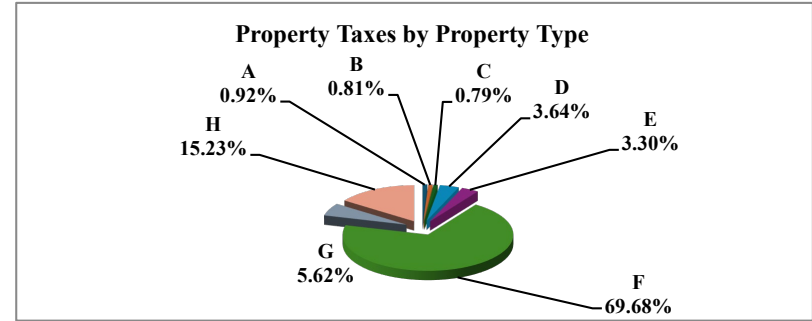
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 100%  
 Agricultural: 69%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,350,743,142	246,822	0.0039	1.05%
C	FIRE DISTRICTS	2,855,544,366	580,707	0.0203	2.47%
D	EDUCATIONAL SERVICE UNITS	3,175,371,571	459,595	0.0145	1.96%
E	NATURAL RESOURCE DISTRICTS	3,175,371,571	1,012,709	0.0319	4.31%
F	COMMUNITY COLLEGE	3,175,371,571	635,076	0.0200	2.71%
G	COUNTY	3,175,371,571	4,763,063	0.1500	20.29%
H	CITY OR VILLAGE	325,252,067	1,292,226	0.3973	5.51%
I	SCHOOL DISTRICTS *	3,175,371,571	14,480,376	0.4560	61.70%
	<b>BOONE COUNTY</b>	<b>\$3,175,371,571</b>	<b>\$23,470,574</b>	<b>0.7391</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

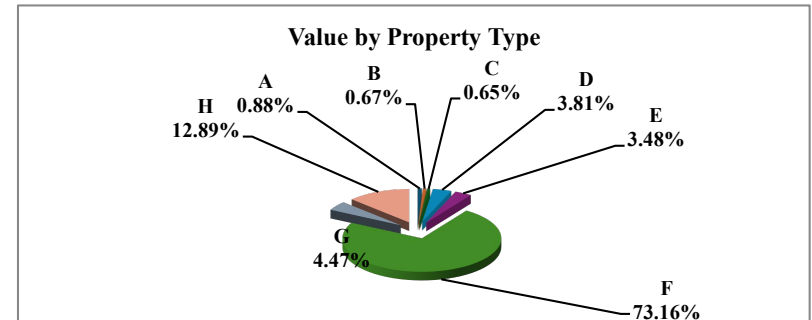


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$27,962,350	\$215,503	0.7707	0.92%
B	PUBLIC SERVIC ENTITIES	21,130,129	189,814	0.8983	0.81%
C	COMMERCIAL & INDUST. EQUIP.	20,501,653	185,506	0.9048	0.79%
D	AGRIC. MACHINERY & EQUIP.	121,115,629	855,203	0.7061	3.64%
E	AG-OUTBLDG & FARM SITE LAND	110,642,845	775,492	0.7009	3.30%
F	AGRICULTURAL LAND	2,322,983,990	16,355,302	0.7041	69.68%
G	COMMERCIAL, INDUST., & MINERAL	141,822,270	1,318,498	0.9297	5.62%
H	RESIDENTIAL **	409,212,705	3,575,256	0.8737	15.23%
	<b>BOONE COUNTY</b>	<b>\$3,175,371,571</b>	<b>\$23,470,574</b>	<b>0.7391</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$27,962,350	0.88%
B	PUBLIC SERVIC ENTITIES	21,130,129	0.67%
C	COMMERCIAL & INDUST. EQUIP.	20,501,653	0.65%
D	AGRIC. MACHINERY & EQUIP.	121,115,629	3.81%
E	AG-OUTBLDG & FARM SITE LAND	110,642,845	3.48%
F	AGRICULTURAL LAND	2,322,983,990	73.16%
G	COMMERCIAL, INDUST., & MINERAL	141,822,270	4.47%
H	RESIDENTIAL **	409,212,705	12.89%
	<b>BOONE COUNTY</b>	<b>\$3,175,371,571</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

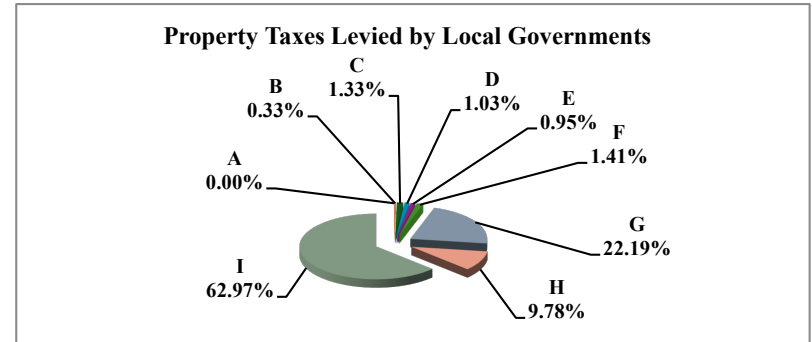
<b>County Seat:</b>	Alliance, NE	<b>Taxable Agland Acres:</b>	
<b>County Population:</b>	<b>10,842</b>	Irrigated	151,157.84
Residential & Recreational Records:	4,716	Dryland	181,485.71
Commercial, Indust., & Mineral Records:	758	Grassland	315,209.45
Agricultural Records:	2,933	Wasteland	3,923.75
<b>Total Taxable Real Property Records:</b>	<b>8,407</b>	Other	9,724.98
		<b>Total Acres</b>	<b>661,501.73</b>

## 7 BOX BUTTE COUNTY

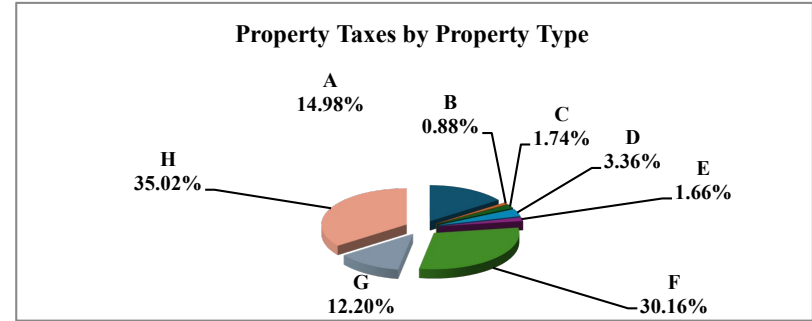
<b>2024 Levels of Value</b>	
Residential:	98%
Commercial:	96%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,697,916,047	84,726	0.0050	0.33%
C	FIRE DISTRICTS	999,050,884	339,179	0.0340	1.33%
D	EDUCATIONAL SERVICE UNITS	1,697,916,047	261,667	0.0154	1.03%
E	NATURAL RESOURCE DISTRICTS	1,697,916,047	243,176	0.0143	0.95%
F	COMMUNITY COLLEGE	1,697,916,047	358,618	0.0211	1.41%
G	COUNTY	1,697,916,047	5,657,839	0.3332	22.19%
H	CITY OR VILLAGE	698,787,282	2,493,571	0.3568	9.78%
I	SCHOOL DISTRICTS *	1,697,916,047	16,053,645	0.9455	62.97%
	<b>BOX BUTTE COUNTY</b>	<b>\$1,697,916,047</b>	<b>\$25,492,420</b>	<b>1.5014</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

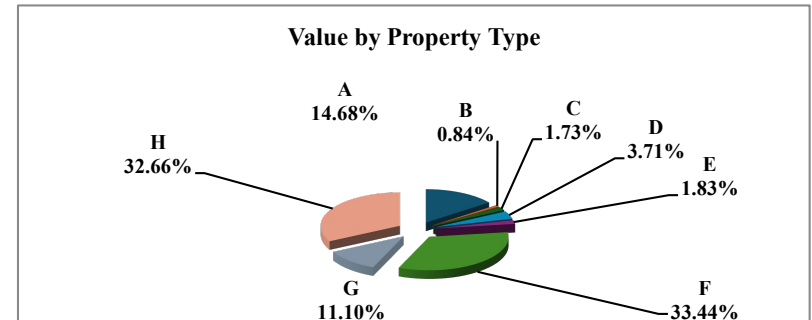


	Property Type:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$249,308,312	\$3,817,853	1.5314	14.98%
B	PUBLIC SERVIC ENTITIES	14,313,329	225,384	1.5746	0.88%
C	COMMERCIAL & INDUST. EQUIP.	29,342,295	444,308	1.5142	1.74%
D	AGRIC. MACHINERY & EQUIP.	62,972,546	856,490	1.3601	3.36%
E	AG-OUTBLDG & FARM SITE LAND	31,128,462	422,400	1.3570	1.66%
F	AGRICULTURAL LAND	567,821,905	7,688,077	1.3540	30.16%
G	COMMERCIAL, INDUST., & MINERAL	188,530,928	3,111,301	1.6503	12.20%
H	RESIDENTIAL **	554,498,270	8,926,607	1.6099	35.02%
	<b>BOX BUTTE COUNTY</b>	<b>\$1,697,916,047</b>	<b>\$25,492,420</b>	<b>1.5014</b>	<b>100.00%</b>



	Property Type:	2024 VALUE	Value % of Total
A	RAILROADS	\$249,308,312	14.68%
B	PUBLIC SERVIC ENTITIES	14,313,329	0.84%
C	COMMERCIAL & INDUST. EQUIP.	29,342,295	1.73%
D	AGRIC. MACHINERY & EQUIP.	62,972,546	3.71%
E	AG-OUTBLDG & FARM SITE LAND	31,128,462	1.83%
F	AGRICULTURAL LAND	567,821,905	33.44%
G	COMMERCIAL, INDUST., & MINERAL	188,530,928	11.10%
H	RESIDENTIAL **	554,498,270	32.66%
	<b>BOX BUTTE COUNTY</b>	<b>\$1,697,916,047</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

<b>County Seat:</b>	<b>Butte, NE</b>
<b>County Population:</b>	<b>1,810</b>
Residential & Recreational Records:	1,254
Commercial, Indust., & Mineral Records:	208
Agricultural Records:	2,293
<b>Total Taxable Real Property Records:</b>	<b>3,755</b>

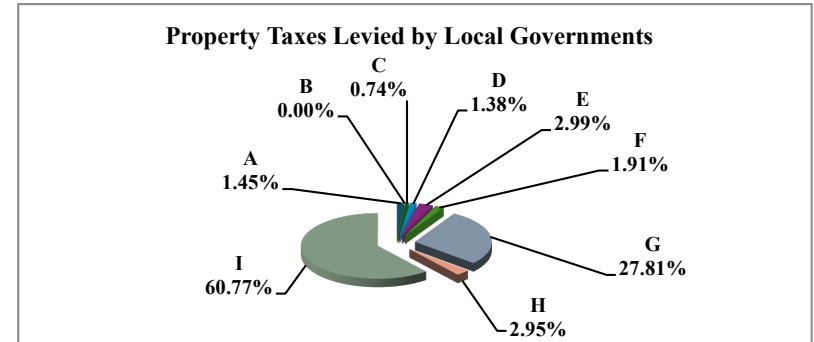
<b>Taxable Agland Acres:</b>	
Irrigated	9,237.39
Dryland	90,030.58
Grassland	212,771.33
Wasteland	15,633.44
Other	2,915.32
<b>Total Acres</b>	<b>330,588.06</b>

## 8 BOYD COUNTY

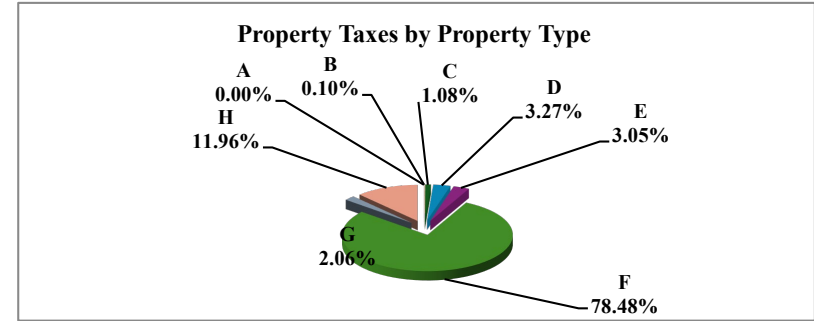
<b>2024 Levels of Value</b>	
Residential:	95%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$702,558,784	\$106,876	0.0152	1.45%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	657,117,551	54,885	0.0084	0.74%
D	EDUCATIONAL SERVICE UNITS	702,558,784	101,895	0.0145	1.38%
E	NATURAL RESOURCE DISTRICTS	702,558,784	220,105	0.0313	2.99%
F	COMMUNITY COLLEGE	702,558,784	140,512	0.0200	1.91%
G	COUNTY	702,558,784	2,049,952	0.2918	27.81%
H	CITY OR VILLAGE	45,441,233	217,348	0.4783	2.95%
I	SCHOOL DISTRICTS *	702,558,784	4,480,105	0.6377	60.77%
	<b>BOYD COUNTY</b>	<b>\$702,558,784</b>	<b>\$7,371,680</b>	<b>1.0493</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

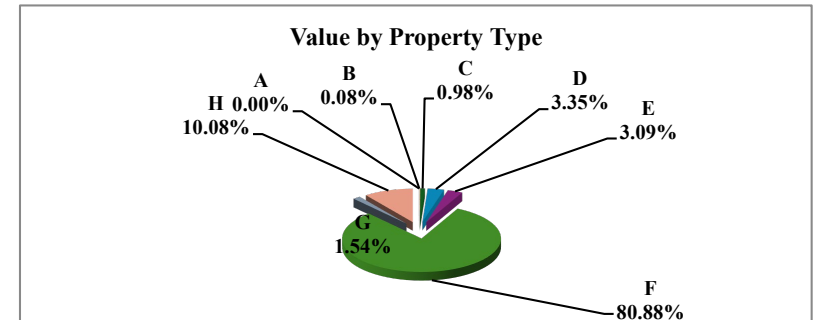


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	552,456	7,075	1.2806	0.10%
C	COMMERCIAL & INDUST. EQUIP.	6,859,952	79,490	1.1588	1.08%
D	AGRIC. MACHINERY & EQUIP.	23,532,766	241,055	1.0243	3.27%
E	AG-OUTBLDG & FARM SITE LAND	21,720,165	224,874	1.0353	3.05%
F	AGRICULTURAL LAND	568,218,770	5,785,465	1.0182	78.48%
G	COMMERCIAL, INDUST., & MINERAL	10,839,460	152,010	1.4024	2.06%
H	RESIDENTIAL **	70,835,215	881,712	1.2447	11.96%
	<b>BOYD COUNTY</b>	<b>\$702,558,784</b>	<b>\$7,371,680</b>	<b>1.0493</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	552,456	0.08%
C	COMMERCIAL & INDUST. EQUIP.	6,859,952	0.98%
D	AGRIC. MACHINERY & EQUIP.	23,532,766	3.35%
E	AG-OUTBLDG & FARM SITE LAND	21,720,165	3.09%
F	AGRICULTURAL LAND	568,218,770	80.88%
G	COMMERCIAL, INDUST., & MINERAL	10,839,460	1.54%
H	RESIDENTIAL **	70,835,215	10.08%
	<b>BOYD COUNTY</b>	<b>\$702,558,784</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Ainsworth, NE  
**County Population:** 2,903  
 Residential & Recreational Records: 1,663  
 Commercial, Indust., & Mineral Records: 249  
 Agricultural Records: 2,677  
**Total Taxable Real Property Records:** 4,589

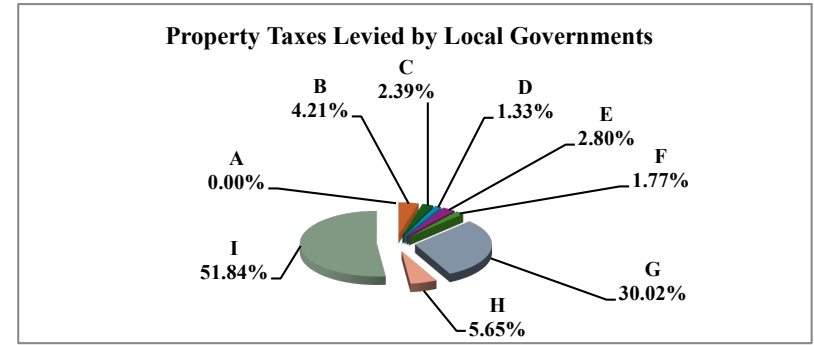
**Taxable Agland Acres:**  
 Irrigated 64,810.94  
 Dryland 2,997.84  
 Grassland 676,753.87  
 Wasteland 2,945.82  
 Other 0.00  
**Total Acres 747,508.47**

## 9 BROWN COUNTY

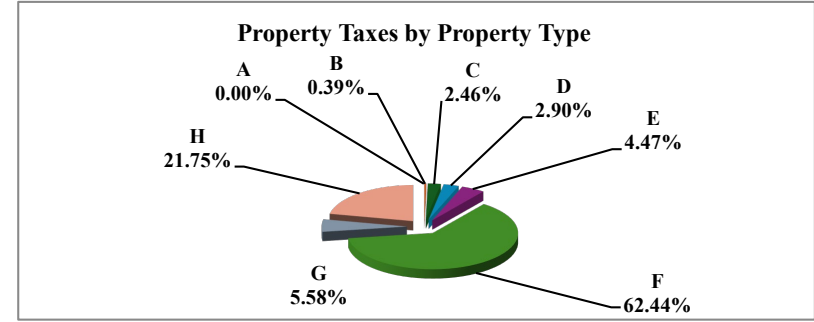
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 100%  
 Agricultural: 70%  
 Ag Special Value: 70%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,162,517,134	513,804	0.0238	4.21%
C	FIRE DISTRICTS	971,394,081	291,419	0.0300	2.39%
D	EDUCATIONAL SERVICE UNITS	1,081,258,566	161,765	0.0150	1.33%
E	NATURAL RESOURCE DISTRICTS	1,081,258,568	341,781	0.0316	2.80%
F	COMMUNITY COLLEGE	1,081,258,567	216,252	0.0200	1.77%
G	COUNTY	1,081,258,567	3,663,550	0.3388	30.02%
H	CITY OR VILLAGE	128,320,954	689,000	0.5369	5.65%
I	SCHOOL DISTRICTS *	1,081,258,567	6,326,232	0.5851	51.84%
	<b>BROWN COUNTY</b>	<b>\$1,081,258,567</b>	<b>\$12,203,803</b>	<b>1.1287</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

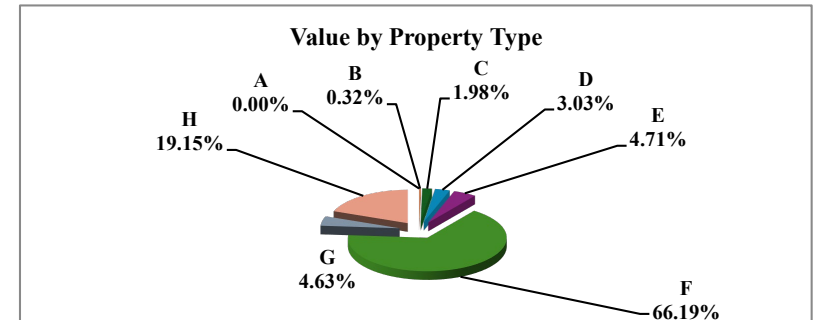


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	3,473,128	47,537	1.3687	0.39%
C	COMMERCIAL & INDUST. EQUIP.	21,411,892	300,318	1.4026	2.46%
D	AGRIC. MACHINERY & EQUIP.	32,739,528	354,059	1.0814	2.90%
E	AG-OUTBLDG & FARM SITE LAND	50,875,354	545,688	1.0726	4.47%
F	AGRICULTURAL LAND	715,663,344	7,620,653	1.0648	62.44%
G	COMMERCIAL, INDUST., & MINERAL	50,039,681	681,414	1.3617	5.58%
H	RESIDENTIAL **	207,055,640	2,654,135	1.2818	21.75%
	<b>BROWN COUNTY</b>	<b>\$1,081,258,567</b>	<b>\$12,203,803</b>	<b>1.1287</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	3,473,128	0.32%
C	COMMERCIAL & INDUST. EQUIP.	21,411,892	1.98%
D	AGRIC. MACHINERY & EQUIP.	32,739,528	3.03%
E	AG-OUTBLDG & FARM SITE LAND	50,875,354	4.71%
F	AGRICULTURAL LAND	715,663,344	66.19%
G	COMMERCIAL, INDUST., & MINERAL	50,039,681	4.63%
H	RESIDENTIAL **	207,055,640	19.15%
	<b>BROWN COUNTY</b>	<b>\$1,081,258,567</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Kearney, NE  
**County Population:** 50,084  
 Residential & Recreational Records: 16,479  
 Commercial, Indust., & Mineral Records: 2,511  
 Agricultural Records: 5,332  
**Total Taxable Real Property Records:** 24,322

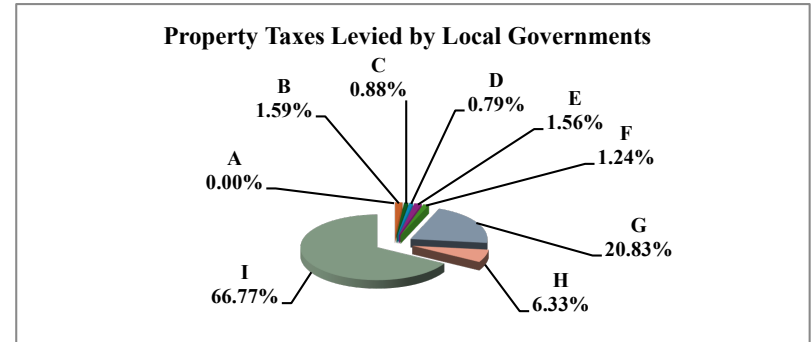
**Taxable Agland Acres:**  
 Irrigated 261,648.38  
 Dryland 55,177.38  
 Grassland 229,363.50  
 Wasteland 18,587.13  
 Other 2,203.79  
**Total Acres 566,980.18**

## 10 BUFFALO COUNTY

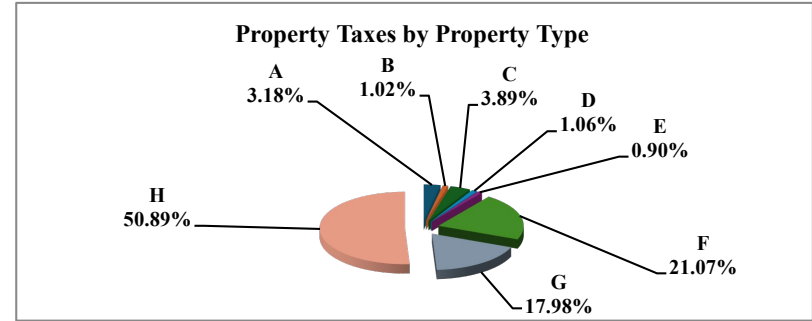
**2024 Levels of Value**  
 Residential: 92%  
 Commercial: 95%  
 Agricultural: 73%  
 Ag Special Value: 73%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,959,413,934	2,007,009	0.0252	1.59%
C	FIRE DISTRICTS	3,860,507,432	1,115,012	0.0289	0.88%
D	EDUCATIONAL SERVICE UNITS	7,855,766,173	999,096	0.0127	0.79%
E	NATURAL RESOURCE DISTRICTS	7,855,766,173	1,977,627	0.0252	1.56%
F	COMMUNITY COLLEGE	7,855,766,173	1,571,159	0.0200	1.24%
G	COUNTY	7,855,766,173	26,354,469	0.3355	20.83%
H	CITY OR VILLAGE	4,137,940,433	8,012,537	0.1936	6.33%
I	SCHOOL DISTRICTS *	7,855,766,173	84,464,059	1.0752	66.77%
	<b>BUFFALO COUNTY</b>	<b>\$7,855,766,173</b>	<b>\$126,500,968</b>	<b>1.6103</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

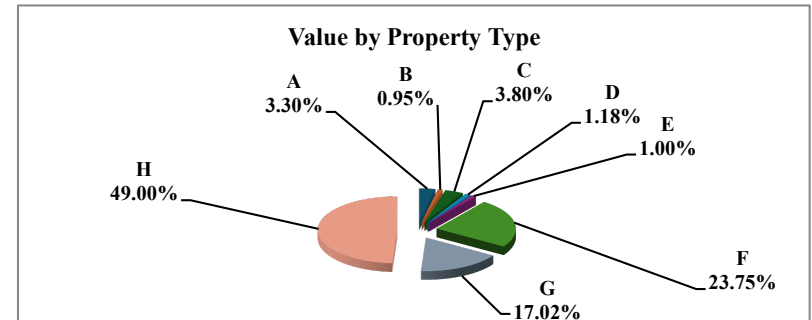


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$259,504,468	\$4,025,174	1.5511	3.18%
B	PUBLIC SERVIC ENTITIES	74,601,010	1,296,478	1.7379	1.02%
C	COMMERCIAL & INDUST. EQUIP.	298,295,522	4,925,720	1.6513	3.89%
D	AGRIC. MACHINERY & EQUIP.	92,554,452	1,337,384	1.4450	1.06%
E	AG-OUTBLDG & FARM SITE LAND	78,677,520	1,132,301	1.4392	0.90%
F	AGRICULTURAL LAND	1,865,628,447	26,659,612	1.4290	21.07%
G	COMMERCIAL, INDUST., & MINERAL	1,337,266,176	22,749,202	1.7012	17.98%
H	RESIDENTIAL **	3,849,238,578	64,375,097	1.6724	50.89%
	<b>BUFFALO COUNTY</b>	<b>\$7,855,766,173</b>	<b>\$126,500,968</b>	<b>1.6103</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$259,504,468	3.30%
B	PUBLIC SERVIC ENTITIES	74,601,010	0.95%
C	COMMERCIAL & INDUST. EQUIP.	298,295,522	3.80%
D	AGRIC. MACHINERY & EQUIP.	92,554,452	1.18%
E	AG-OUTBLDG & FARM SITE LAND	78,677,520	1.00%
F	AGRICULTURAL LAND	1,865,628,447	23.75%
G	COMMERCIAL, INDUST., & MINERAL	1,337,266,176	17.02%
H	RESIDENTIAL **	3,849,238,578	49.00%
	<b>BUFFALO COUNTY</b>	<b>\$7,855,766,173</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Tekamah, NE  
**County Population:** 6,722  
 Residential & Recreational Records: 3,333  
 Commercial, Indust., & Mineral Records: 412  
 Agricultural Records: 3,295  
**Total Taxable Real Property Records:** 7,040

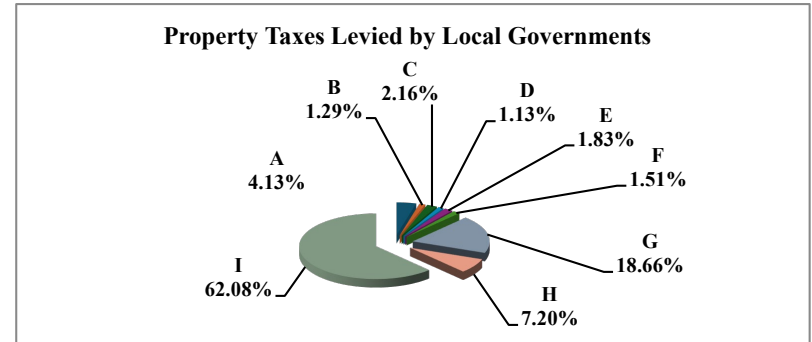
**Taxable Agland Acres:**  
 Irrigated 64,434.02  
 Dryland 181,685.37  
 Grassland 26,272.71  
 Wasteland 3,641.69  
 Other 10,263.81  
**Total Acres 286,297.60**

### 11 BURT COUNTY

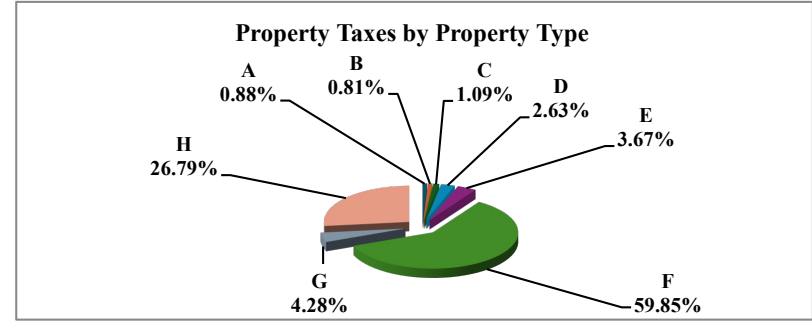
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$2,046,121,255	\$1,273,377	0.0622	4.13%
B	MISCELLANEOUS DISTRICTS	3,768,596,674	397,895	0.0106	1.29%
C	FIRE DISTRICTS	2,326,423,212	664,590	0.0286	2.16%
D	EDUCATIONAL SERVICE UNITS	2,326,425,808	348,967	0.0150	1.13%
E	NATURAL RESOURCE DISTRICTS	2,326,425,805	563,579	0.0242	1.83%
F	COMMUNITY COLLEGE	2,326,425,808	465,289	0.0200	1.51%
G	COUNTY	2,326,425,808	5,747,737	0.2471	18.66%
H	CITY OR VILLAGE	326,379,661	2,217,382	0.6794	7.20%
I	SCHOOL DISTRICTS *	2,326,425,803	19,122,548	0.8220	62.08%
	<b>BURT COUNTY</b>	<b>\$2,326,425,808</b>	<b>\$30,801,365</b>	<b>1.3240</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

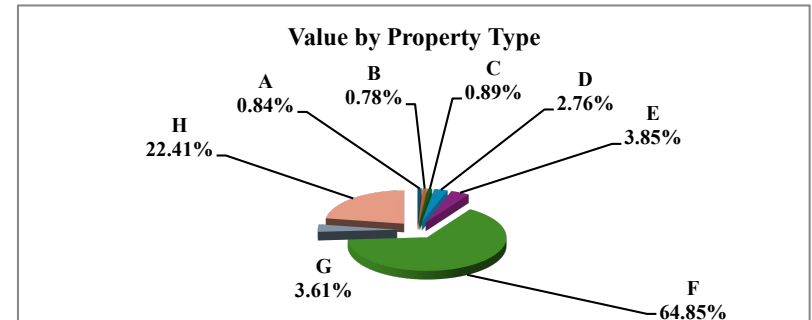


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$19,520,100	\$271,297	1.3898	0.88%
B	PUBLIC SERVIC ENTITIES	18,235,980	250,496	1.3736	0.81%
C	COMMERCIAL & INDUST. EQUIP.	20,820,387	335,110	1.6095	1.09%
D	AGRIC. MACHINERY & EQUIP.	64,094,401	809,115	1.2624	2.63%
E	AG-OUTBLDG & FARM SITE LAND	89,512,409	1,130,207	1.2626	3.67%
F	AGRICULTURAL LAND	1,508,772,692	18,435,102	1.2219	59.85%
G	COMMERCIAL, INDUST., & MINERAL	84,093,798	1,317,318	1.5665	4.28%
H	RESIDENTIAL **	521,376,041	8,252,719	1.5829	26.79%
	<b>BURT COUNTY</b>	<b>\$2,326,425,808</b>	<b>\$30,801,365</b>	<b>1.3240</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$19,520,100	0.84%
B	PUBLIC SERVIC ENTITIES	18,235,980	0.78%
C	COMMERCIAL & INDUST. EQUIP.	20,820,387	0.89%
D	AGRIC. MACHINERY & EQUIP.	64,094,401	2.76%
E	AG-OUTBLDG & FARM SITE LAND	89,512,409	3.85%
F	AGRICULTURAL LAND	1,508,772,692	64.85%
G	COMMERCIAL, INDUST., & MINERAL	84,093,798	3.61%
H	RESIDENTIAL **	521,376,041	22.41%
	<b>BURT COUNTY</b>	<b>\$2,326,425,808</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** David City, NE  
**County Population:** 8,369  
 Residential & Recreational Records: 4,131  
 Commercial, Indust., & Mineral Records: 420  
 Agricultural Records: 4,235  
**Total Taxable Real Property Records:** 8,786

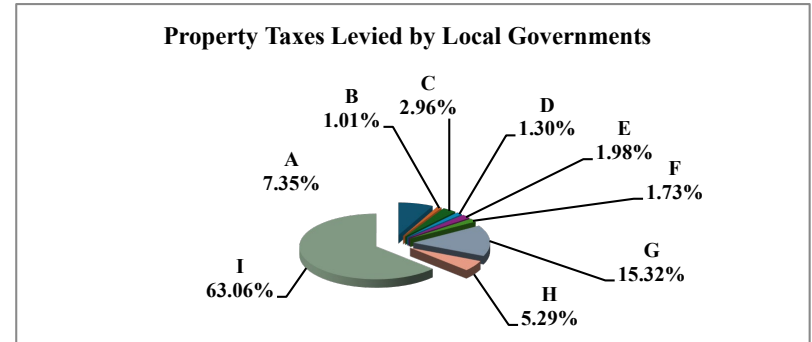
**Taxable Aglan Acres:**  
 Irrigated 136,193.68  
 Dryland 144,964.66  
 Grassland 64,900.46  
 Wasteland 2,093.77  
 Other 1,349.18  
**Total Acres 349,501.75**

## 12 BUTLER COUNTY

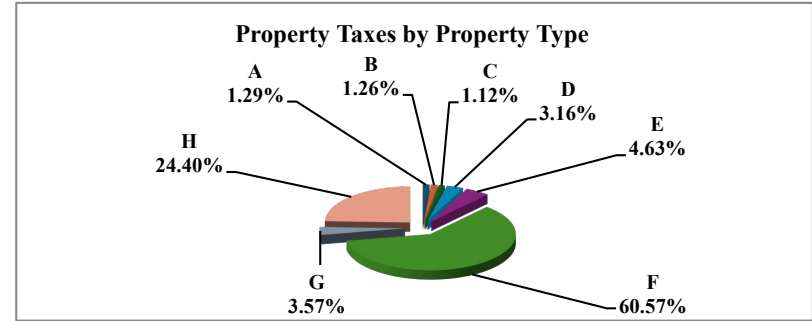
**2024 Levels of Value**  
 Residential: 92%  
 Commercial: 94%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$2,638,189,373	\$2,438,667	0.0924	7.35%
B	MISCELLANEOUS DISTRICTS	2,879,273,393	335,032	0.0116	1.01%
C	FIRE DISTRICTS	2,798,295,552	982,710	0.0351	2.96%
D	EDUCATIONAL SERVICE UNITS	2,867,195,690	430,720	0.0150	1.30%
E	NATURAL RESOURCE DISTRICTS	2,867,195,688	658,781	0.0230	1.98%
F	COMMUNITY COLLEGE	2,867,195,690	573,441	0.0200	1.73%
G	COUNTY	2,867,195,690	5,086,093	0.1774	15.32%
H	CITY OR VILLAGE	364,101,188	1,756,258	0.4824	5.29%
I	SCHOOL DISTRICTS *	2,867,195,694	20,929,614	0.7300	63.06%
	<b>BUTLER COUNTY</b>	<b>\$2,867,195,690</b>	<b>\$33,191,318</b>	<b>1.1576</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

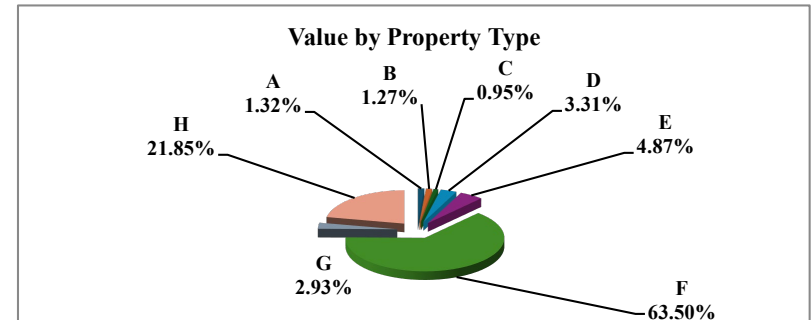


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$37,714,601	\$429,073	1.1377	1.29%
B	PUBLIC SERVIC ENTITIES	36,399,698	418,886	1.1508	1.26%
C	COMMERCIAL & INDUST. EQUIP.	27,221,176	371,306	1.3640	1.12%
D	AGRIC. MACHINERY & EQUIP.	94,801,865	1,049,374	1.1069	3.16%
E	AG-OUTBLDG & FARM SITE LAND	139,678,370	1,536,847	1.1003	4.63%
F	AGRICULTURAL LAND	1,820,775,505	20,102,346	1.1041	60.57%
G	COMMERCIAL, INDUST., & MINERAL	84,000,280	1,184,441	1.4100	3.57%
H	RESIDENTIAL **	626,604,195	8,099,044	1.2925	24.40%
	<b>BUTLER COUNTY</b>	<b>\$2,867,195,690</b>	<b>\$33,191,318</b>	<b>1.1576</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$37,714,601	1.32%
B	PUBLIC SERVIC ENTITIES	36,399,698	1.27%
C	COMMERCIAL & INDUST. EQUIP.	27,221,176	0.95%
D	AGRIC. MACHINERY & EQUIP.	94,801,865	3.31%
E	AG-OUTBLDG & FARM SITE LAND	139,678,370	4.87%
F	AGRICULTURAL LAND	1,820,775,505	63.50%
G	COMMERCIAL, INDUST., & MINERAL	84,000,280	2.93%
H	RESIDENTIAL **	626,604,195	21.85%
	<b>BUTLER COUNTY</b>	<b>\$2,867,195,690</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Plattsmouth, NE  
**County Population:** 26,598  
 Residential & Recreational Records: 14,586  
 Commercial, Indust., & Mineral Records: 965  
 Agricultural Records: 5,232  
**Total Taxable Real Property Records:** 20,783

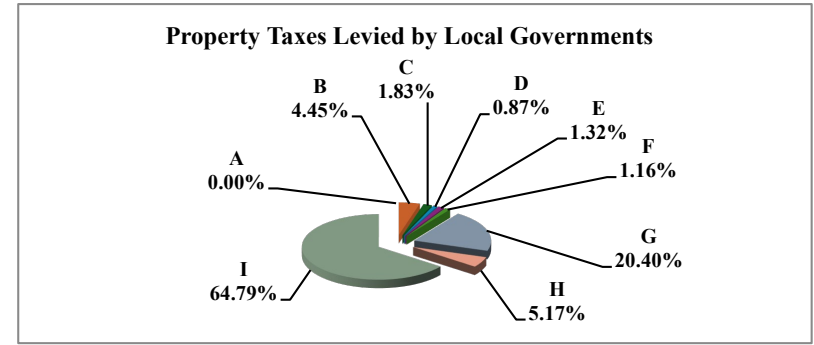
**Taxable Aglan Acres:**  
 Irrigated 2,882.67  
 Dryland 253,579.05  
 Grassland 39,869.18  
 Wasteland 820.46  
 Other 2,232.62  
**Total Acres 299,383.98**

### 13 CASS COUNTY

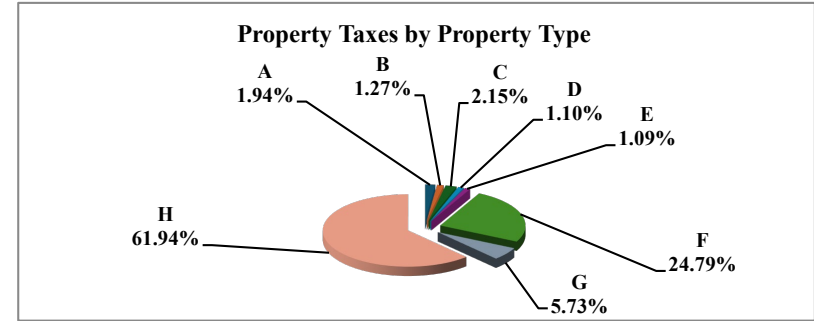
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 100%  
 Agricultural: 71%  
 Ag Special Value: 71%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,687,822,190	3,594,941	0.0538	4.45%
C	FIRE DISTRICTS	3,807,938,774	1,475,154	0.0387	1.83%
D	EDUCATIONAL SERVICE UNITS	4,691,687,828	706,080	0.0151	0.87%
E	NATURAL RESOURCE DISTRICTS	4,691,687,824	1,069,264	0.0228	1.32%
F	COMMUNITY COLLEGE	4,691,687,824	938,339	0.0200	1.16%
G	COUNTY	4,691,687,825	16,474,224	0.3511	20.40%
H	CITY OR VILLAGE	975,612,692	4,172,929	0.4277	5.17%
I	SCHOOL DISTRICTS *	4,691,687,825	52,309,624	1.1149	64.79%
	<b>CASS COUNTY</b>	<b>\$4,691,687,825</b>	<b>\$80,740,556</b>	<b>1.7209</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

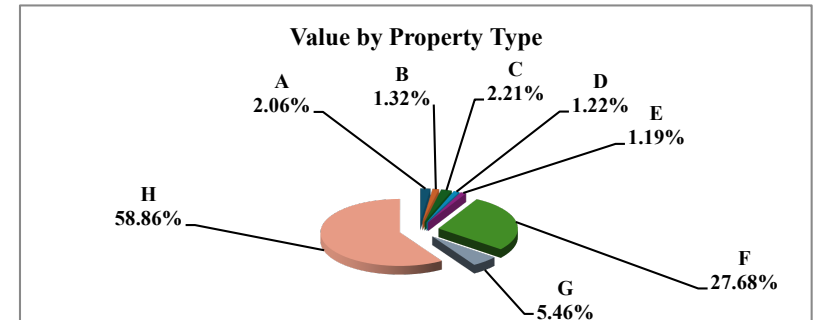


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$96,689,713	\$1,567,146	1.6208	1.94%
B	PUBLIC SERVIC ENTITIES	61,819,760	1,024,088	1.6566	1.27%
C	COMMERCIAL & INDUST. EQUIP.	103,759,019	1,733,852	1.6710	2.15%
D	AGRIC. MACHINERY & EQUIP.	57,202,967	886,701	1.5501	1.10%
E	AG-OUTBLDG & FARM SITE LAND	56,036,731	877,688	1.5663	1.09%
F	AGRICULTURAL LAND	1,298,520,491	20,014,349	1.5413	24.79%
G	COMMERCIAL, INDUST., & MINERAL	256,249,611	4,627,379	1.8058	5.73%
H	RESIDENTIAL **	2,761,409,533	50,009,354	1.8110	61.94%
	<b>CASS COUNTY</b>	<b>\$4,691,687,825</b>	<b>\$80,740,556</b>	<b>1.7209</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$96,689,713	2.06%
B	PUBLIC SERVIC ENTITIES	61,819,760	1.32%
C	COMMERCIAL & INDUST. EQUIP.	103,759,019	2.21%
D	AGRIC. MACHINERY & EQUIP.	57,202,967	1.22%
E	AG-OUTBLDG & FARM SITE LAND	56,036,731	1.19%
F	AGRICULTURAL LAND	1,298,520,491	27.68%
G	COMMERCIAL, INDUST., & MINERAL	256,249,611	5.46%
H	RESIDENTIAL **	2,761,409,533	58.86%
	<b>CASS COUNTY</b>	<b>\$4,691,687,825</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Hartington, NE  
**County Population:** 8,380  
 Residential & Recreational Records: 4,159  
 Commercial, Indust., & Mineral Records: 619  
 Agricultural Records: 4,440  
**Total Taxable Real Property Records:** 9,218

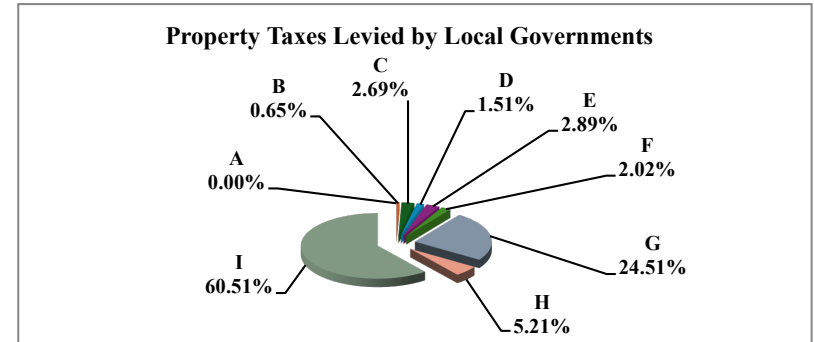
**Taxable Agland Acres:**  
 Irrigated 149,937.26  
 Dryland 203,447.73  
 Grassland 79,444.21  
 Wasteland 4,222.58  
 Other 1,882.32  
**Total Acres 438,934.10**

## 14 CEDAR COUNTY

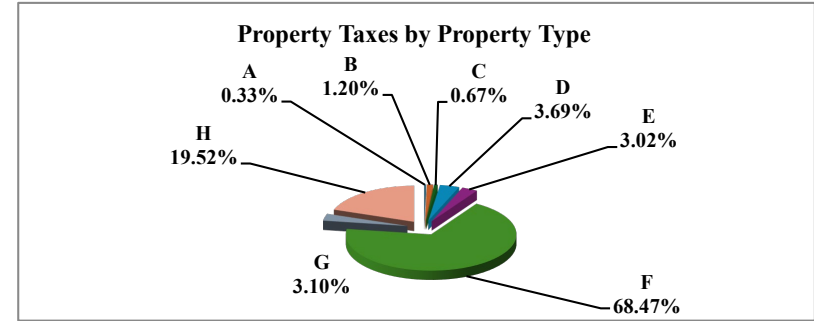
**2024 Levels of Value**  
 Residential: NEI  
 Commercial: 100%  
 Agricultural: 74%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,288,556,199	204,943	0.0062	0.65%
C	FIRE DISTRICTS	2,976,910,749	846,659	0.0284	2.69%
D	EDUCATIONAL SERVICE UNITS	3,168,306,048	475,247	0.0150	1.51%
E	NATURAL RESOURCE DISTRICTS	3,168,306,048	910,102	0.0287	2.89%
F	COMMUNITY COLLEGE	3,168,306,048	633,664	0.0200	2.02%
G	COUNTY	3,168,306,048	7,708,088	0.2433	24.51%
H	CITY OR VILLAGE	282,204,909	1,638,859	0.5807	5.21%
I	SCHOOL DISTRICTS *	3,168,306,048	19,027,950	0.6006	60.51%
	<b>CEDAR COUNTY</b>	<b>\$3,168,306,048</b>	<b>\$31,445,511</b>	<b>0.9925</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

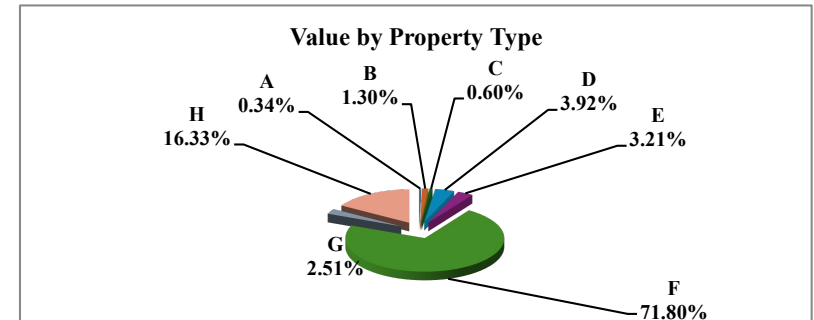


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$10,799,789	\$103,876	0.9618	0.33%
B	PUBLIC SERVIC ENTITIES	41,207,522	376,982	0.9148	1.20%
C	COMMERCIAL & INDUST. EQUIP.	19,083,105	210,447	1.1028	0.67%
D	AGRIC. MACHINERY & EQUIP.	124,049,032	1,160,017	0.9351	3.69%
E	AG-OUTBLDG & FARM SITE LAND	101,569,275	951,031	0.9363	3.02%
F	AGRICULTURAL LAND	2,274,742,820	21,529,984	0.9465	68.47%
G	COMMERCIAL, INDUST., & MINERAL	79,471,105	973,636	1.2251	3.10%
H	RESIDENTIAL **	517,383,400	6,139,538	1.1867	19.52%
	<b>CEDAR COUNTY</b>	<b>\$3,168,306,048</b>	<b>\$31,445,511</b>	<b>0.9925</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$10,799,789	0.34%
B	PUBLIC SERVIC ENTITIES	41,207,522	1.30%
C	COMMERCIAL & INDUST. EQUIP.	19,083,105	0.60%
D	AGRIC. MACHINERY & EQUIP.	124,049,032	3.92%
E	AG-OUTBLDG & FARM SITE LAND	101,569,275	3.21%
F	AGRICULTURAL LAND	2,274,742,820	71.80%
G	COMMERCIAL, INDUST., & MINERAL	79,471,105	2.51%
H	RESIDENTIAL **	517,383,400	16.33%
	<b>CEDAR COUNTY</b>	<b>\$3,168,306,048</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Imperial, NE  
**County Population:** 3,893  
 Residential & Recreational Records: 1,766  
 Commercial, Indust., & Mineral Records: 521  
 Agricultural Records: 2,711  
**Total Taxable Real Property Records:** 4,998

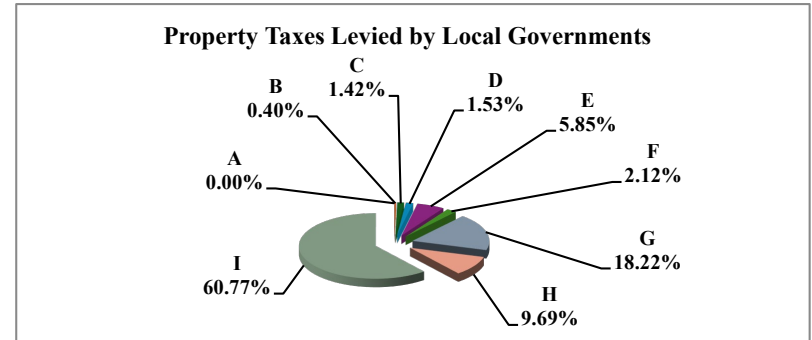
**Taxable Agland Acres:**  
 Irrigated 188,791.06  
 Dryland 102,122.19  
 Grassland 258,919.89  
 Wasteland 1,047.21  
 Other 1,540.68  
**Total Acres 552,421.03**

## 15 CHASE COUNTY

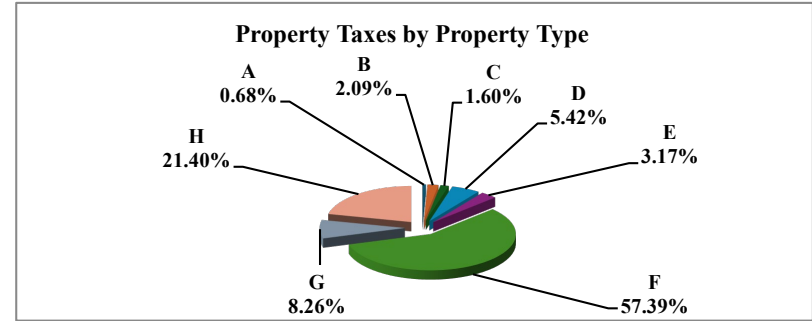
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 98%  
 Agricultural: 73%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,663,477,893	64,036	0.0024	0.40%
C	FIRE DISTRICTS	1,427,129,970	226,473	0.0159	1.42%
D	EDUCATIONAL SERVICE UNITS	1,696,155,583	244,044	0.0144	1.53%
E	NATURAL RESOURCE DISTRICTS	1,696,155,596	932,891	0.0550	5.85%
F	COMMUNITY COLLEGE	1,696,155,596	339,065	0.0200	2.12%
G	COUNTY	1,696,155,596	2,907,886	0.1714	18.22%
H	CITY OR VILLAGE	270,688,242	1,545,839	0.5711	9.69%
I	SCHOOL DISTRICTS *	1,696,155,594	9,698,448	0.5718	60.77%
	<b>CHASE COUNTY</b>	<b>\$1,696,155,596</b>	<b>\$15,958,680</b>	<b>0.9409</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

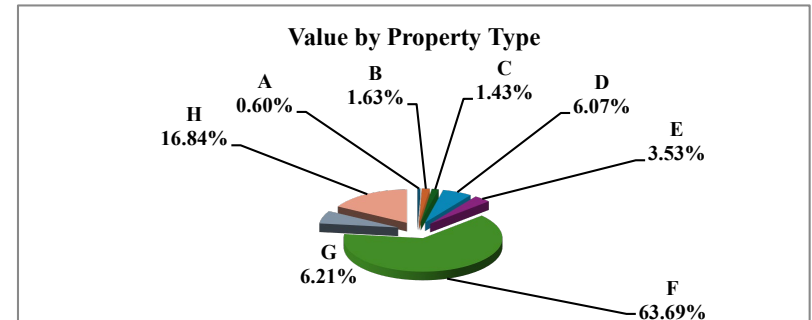


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$10,246,032	\$107,843	1.0525	0.68%
B	PUBLIC SERVIC ENTITIES	27,651,974	333,150	1.2048	2.09%
C	COMMERCIAL & INDUST. EQUIP.	24,192,704	254,629	1.0525	1.60%
D	AGRIC. MACHINERY & EQUIP.	102,940,353	864,666	0.8400	5.42%
E	AG-OUTBLDG & FARM SITE LAND	59,808,941	506,496	0.8469	3.17%
F	AGRICULTURAL LAND	1,080,326,950	9,158,789	0.8478	57.39%
G	COMMERCIAL, INDUST., & MINERAL	105,359,432	1,317,643	1.2506	8.26%
H	RESIDENTIAL **	285,629,210	3,415,464	1.1958	21.40%
	<b>CHASE COUNTY</b>	<b>\$1,696,155,596</b>	<b>\$15,958,680</b>	<b>0.9409</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$10,246,032	0.60%
B	PUBLIC SERVIC ENTITIES	27,651,974	1.63%
C	COMMERCIAL & INDUST. EQUIP.	24,192,704	1.43%
D	AGRIC. MACHINERY & EQUIP.	102,940,353	6.07%
E	AG-OUTBLDG & FARM SITE LAND	59,808,941	3.53%
F	AGRICULTURAL LAND	1,080,326,950	63.69%
G	COMMERCIAL, INDUST., & MINERAL	105,359,432	6.21%
H	RESIDENTIAL **	285,629,210	16.84%
	<b>CHASE COUNTY</b>	<b>\$1,696,155,596</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Valentine, NE  
**County Population:** 5,455  
 Residential & Recreational Records: 2,636  
 Commercial, Indust., & Mineral Records: 700  
 Agricultural Records: 11,556  
**Total Taxable Real Property Records:** 14,892

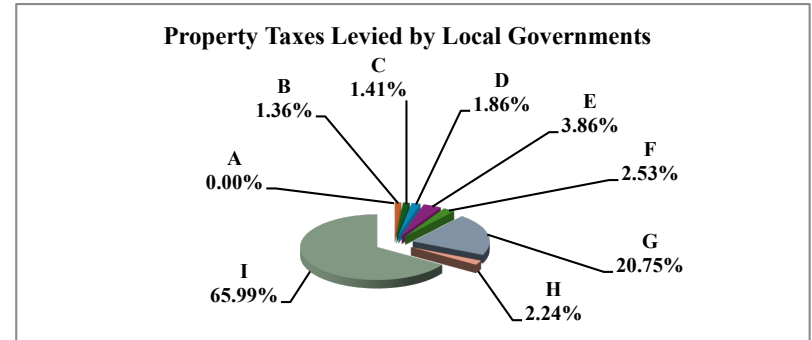
**Taxable Agland Acres:**  
 Irrigated 57,972.74  
 Dryland 16,405.29  
 Grassland 3,453,532.00  
 Wasteland 53,838.28  
 Other 497.23  
**Total Acres 3,582,245.54**

## 16 CHERRY COUNTY

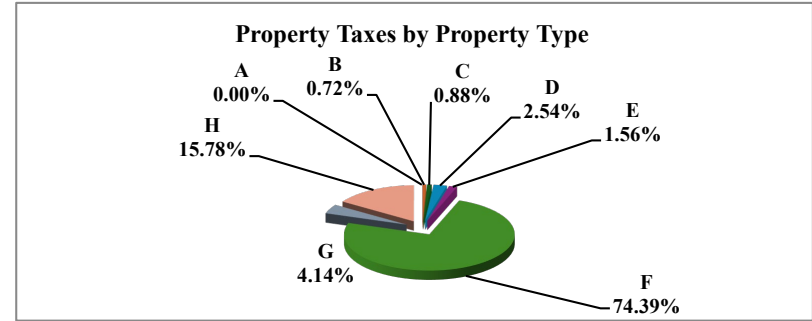
**2024 Levels of Value**  
 Residential: 99%  
 Commercial: 95%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	8,397,966,150	307,705	0.0037	1.36%
C	FIRE DISTRICTS	2,534,464,403	317,976	0.0125	1.41%
D	EDUCATIONAL SERVICE UNITS	2,795,250,116	420,379	0.0150	1.86%
E	NATURAL RESOURCE DISTRICTS	2,795,250,119	870,810	0.0312	3.86%
F	COMMUNITY COLLEGE	2,795,250,117	571,120	0.0204	2.53%
G	COUNTY	2,795,250,119	4,682,815	0.1675	20.75%
H	CITY OR VILLAGE	284,126,619	504,927	0.1777	2.24%
I	SCHOOL DISTRICTS *	2,795,250,117	14,892,913	0.5328	65.99%
	<b>CHERRY COUNTY</b>	<b>\$2,795,250,119</b>	<b>\$22,568,645</b>	<b>0.8074</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

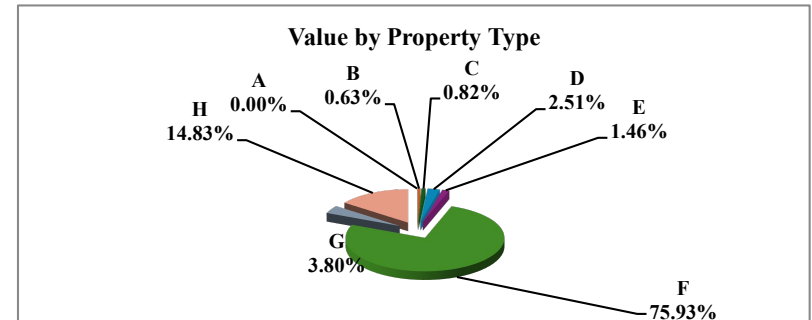


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	17,682,393	162,057	0.9165	0.72%
C	COMMERCIAL & INDUST. EQUIP.	23,049,011	197,730	0.8579	0.88%
D	AGRIC. MACHINERY & EQUIP.	70,160,346	574,143	0.8183	2.54%
E	AG-OUTBLDG & FARM SITE LAND	40,816,632	351,850	0.8620	1.56%
F	AGRICULTURAL LAND	2,122,547,145	16,788,188	0.7909	74.39%
G	COMMERCIAL, INDUST., & MINERAL	106,355,416	933,916	0.8781	4.14%
H	RESIDENTIAL **	414,639,176	3,560,761	0.8588	15.78%
	<b>CHERRY COUNTY</b>	<b>\$2,795,250,119</b>	<b>\$22,568,645</b>	<b>0.8074</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	17,682,393	0.63%
C	COMMERCIAL & INDUST. EQUIP.	23,049,011	0.82%
D	AGRIC. MACHINERY & EQUIP.	70,160,346	2.51%
E	AG-OUTBLDG & FARM SITE LAND	40,816,632	1.46%
F	AGRICULTURAL LAND	2,122,547,145	75.93%
G	COMMERCIAL, INDUST., & MINERAL	106,355,416	3.80%
H	RESIDENTIAL **	414,639,176	14.83%
	<b>CHERRY COUNTY</b>	<b>\$2,795,250,119</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Sidney, NE  
**County Population:** 9,468  
 Residential & Recreational Records: 4,941  
 Commercial, Indust., & Mineral Records: 1,708  
 Agricultural Records: 3,465  
**Total Taxable Real Property Records:** 10,114

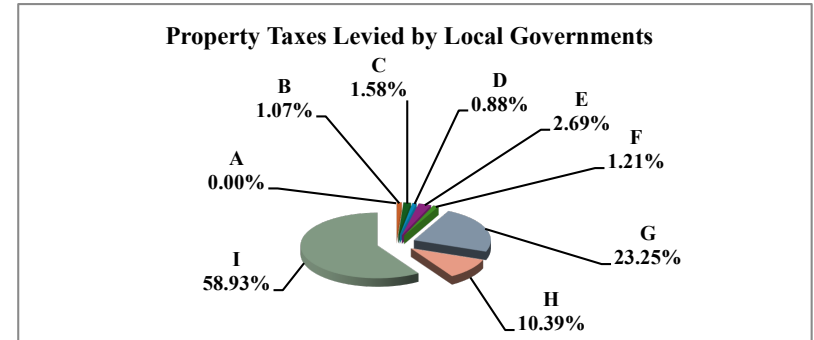
**Taxable Agland Acres:**  
 Irrigated 60,029.17  
 Dryland 401,793.82  
 Grassland 247,840.81  
 Wasteland 15,828.50  
 Other 1,335.11  
**Total Acres 726,827.41**

## 17 CHEYENNE COUNTY

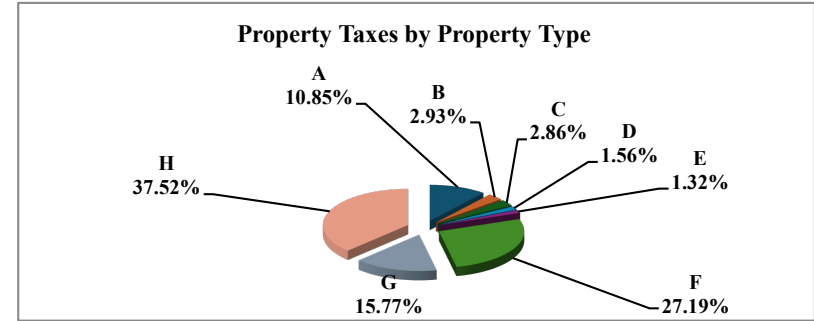
**2024 Levels of Value**  
 Residential: NEI  
 Commercial: 93%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,358,196,968	287,175	0.0122	1.07%
C	FIRE DISTRICTS	989,410,730	423,224	0.0428	1.58%
D	EDUCATIONAL SERVICE UNITS	1,529,559,830	235,721	0.0154	0.88%
E	NATURAL RESOURCE DISTRICTS	1,529,559,830	718,191	0.0470	2.69%
F	COMMUNITY COLLEGE	1,529,559,830	323,059	0.0211	1.21%
G	COUNTY	1,529,559,830	6,217,305	0.4065	23.25%
H	CITY OR VILLAGE	565,105,013	2,777,964	0.4916	10.39%
I	SCHOOL DISTRICTS *	1,529,559,827	15,760,193	1.0304	58.93%
	<b>CHEYENNE COUNTY</b>	<b>\$1,529,559,830</b>	<b>\$26,742,831</b>	<b>1.7484</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

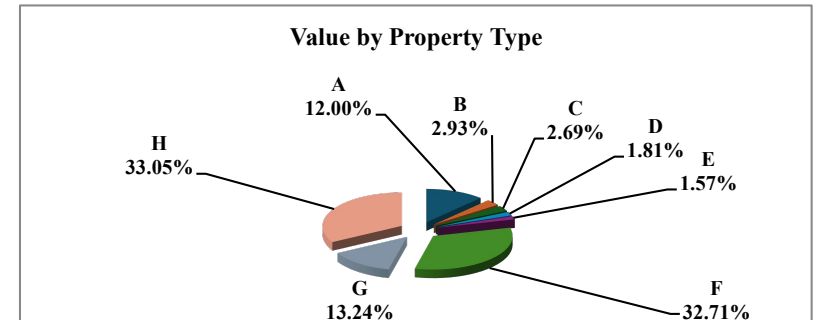


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$183,550,710	\$2,902,325	1.5812	10.85%
B	PUBLIC SERVIC ENTITIES	44,800,316	784,488	1.7511	2.93%
C	COMMERCIAL & INDUST. EQUIP.	41,068,884	764,606	1.8618	2.86%
D	AGRIC. MACHINERY & EQUIP.	27,722,458	416,615	1.5028	1.56%
E	AG-OUTBLDG & FARM SITE LAND	24,035,587	352,514	1.4666	1.32%
F	AGRICULTURAL LAND	500,337,374	7,271,274	1.4533	27.19%
G	COMMERCIAL, INDUST., & MINERAL	202,468,244	4,216,459	2.0825	15.77%
H	RESIDENTIAL **	505,576,257	10,034,549	1.9848	37.52%
	<b>CHEYENNE COUNTY</b>	<b>\$1,529,559,830</b>	<b>\$26,742,831</b>	<b>1.7484</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$183,550,710	12.00%
B	PUBLIC SERVIC ENTITIES	44,800,316	2.93%
C	COMMERCIAL & INDUST. EQUIP.	41,068,884	2.69%
D	AGRIC. MACHINERY & EQUIP.	27,722,458	1.81%
E	AG-OUTBLDG & FARM SITE LAND	24,035,587	1.57%
F	AGRICULTURAL LAND	500,337,374	32.71%
G	COMMERCIAL, INDUST., & MINERAL	202,468,244	13.24%
H	RESIDENTIAL **	505,576,257	33.05%
	<b>CHEYENNE COUNTY</b>	<b>\$1,529,559,830</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Clay Center, NE  
**County Population:** 6,104  
 Residential & Recreational Records: 3,387  
 Commercial, Indust., & Mineral Records: 642  
 Agricultural Records: 3,505  
**Total Taxable Real Property Records:** 7,534

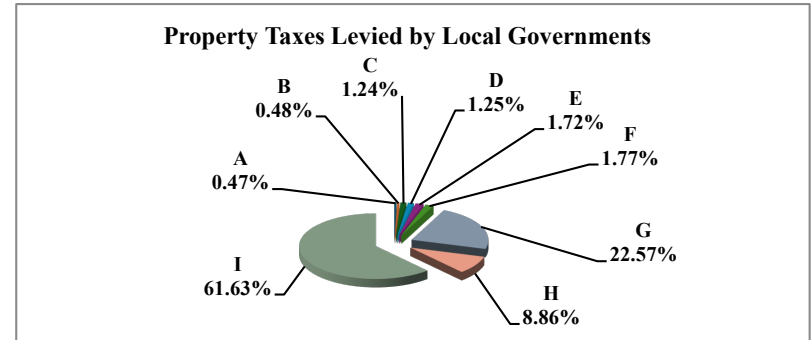
**Taxable Agland Acres:**  
 Irrigated 228,902.60  
 Dryland 48,683.10  
 Grassland 22,233.39  
 Wasteland 21.53  
 Other 494.63  
**Total Acres 300,335.25**

## 18 CLAY COUNTY

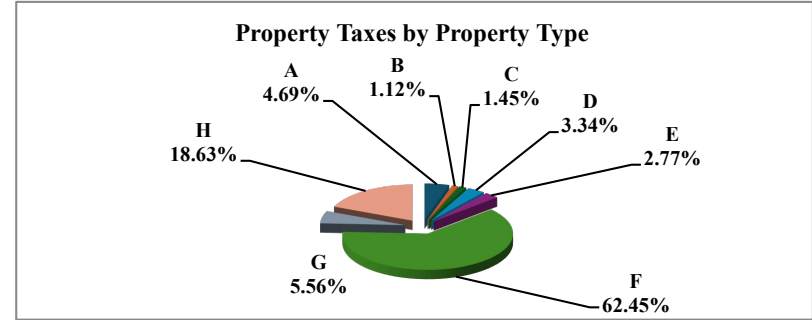
**2024 Levels of Value**  
 Residential: 100%  
 Commercial: 100%  
 Agricultural: 73%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$2,513,711,648	\$132,632	0.0053	0.47%
B	MISCELLANEOUS DISTRICTS	2,674,968,293	137,382	0.0051	0.48%
C	FIRE DISTRICTS	2,186,952,693	352,668	0.0161	1.24%
D	EDUCATIONAL SERVICE UNITS	2,513,711,638	354,147	0.0141	1.25%
E	NATURAL RESOURCE DISTRICTS	2,513,711,641	486,785	0.0194	1.72%
F	COMMUNITY COLLEGE	2,513,711,640	502,744	0.0200	1.77%
G	COUNTY	2,513,711,641	6,398,685	0.2546	22.57%
H	CITY OR VILLAGE	328,605,831	2,510,761	0.7641	8.86%
I	SCHOOL DISTRICTS *	2,513,711,637	17,469,461	0.6950	61.63%
	<b>CLAY COUNTY</b>	<b>\$2,513,711,641</b>	<b>\$28,345,267</b>	<b>1.1276</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

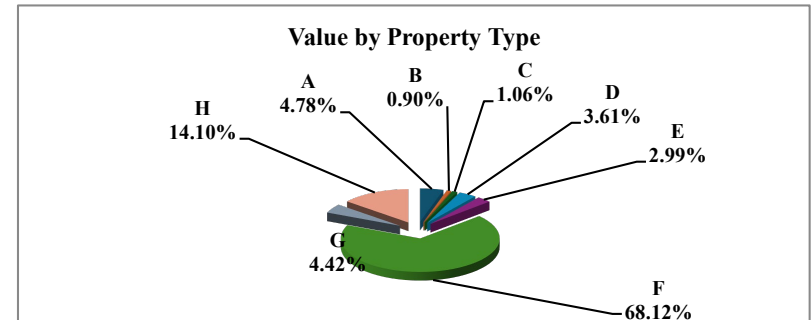


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$120,276,600	\$1,329,761	1.1056	4.69%
B	PUBLIC SERVIC ENTITIES	22,735,412	316,965	1.3941	1.12%
C	COMMERCIAL & INDUST. EQUIP.	26,693,552	410,705	1.5386	1.45%
D	AGRIC. MACHINERY & EQUIP.	90,762,542	946,239	1.0425	3.34%
E	AG-OUTBLDG & FARM SITE LAND	75,106,180	784,719	1.0448	2.77%
F	AGRICULTURAL LAND	1,712,434,495	17,700,963	1.0337	62.45%
G	COMMERCIAL, INDUST., & MINERAL	111,153,675	1,574,896	1.4169	5.56%
H	RESIDENTIAL **	354,549,185	5,281,018	1.4895	18.63%
	<b>CLAY COUNTY</b>	<b>\$2,513,711,641</b>	<b>\$28,345,267</b>	<b>1.1276</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$120,276,600	4.78%
B	PUBLIC SERVIC ENTITIES	22,735,412	0.90%
C	COMMERCIAL & INDUST. EQUIP.	26,693,552	1.06%
D	AGRIC. MACHINERY & EQUIP.	90,762,542	3.61%
E	AG-OUTBLDG & FARM SITE LAND	75,106,180	2.99%
F	AGRICULTURAL LAND	1,712,434,495	68.12%
G	COMMERCIAL, INDUST., & MINERAL	111,153,675	4.42%
H	RESIDENTIAL **	354,549,185	14.10%
	<b>CLAY COUNTY</b>	<b>\$2,513,711,641</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Schuyler, NE  
**County Population:** 10,582  
 Residential & Recreational Records: 4,016  
 Commercial, Indust., & Mineral Records: 595  
 Agricultural Records: 3,831  
**Total Taxable Real Property Records:** 8,442

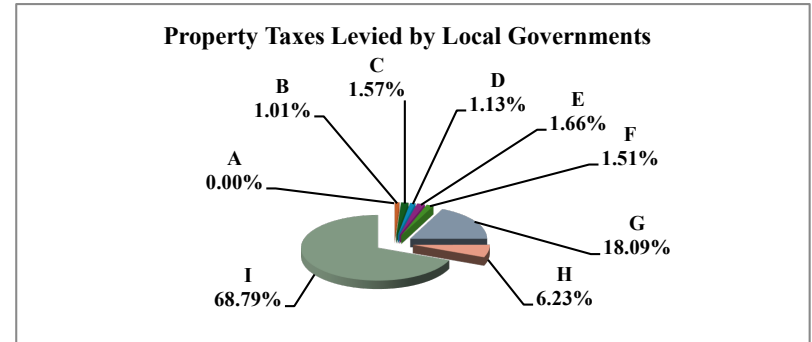
**Taxable Agland Acres:**  
 Irrigated 78,721.25  
 Dryland 129,829.70  
 Grassland 25,679.58  
 Wasteland 6,513.16  
 Other 607.53  
**Total Acres 241,351.22**

## 19 COLFAX COUNTY

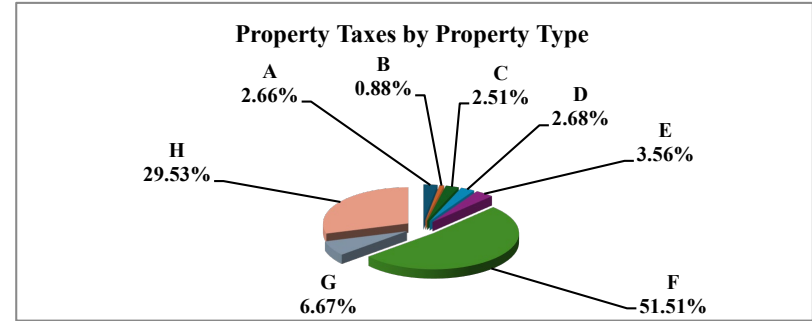
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 100%  
 Agricultural: 75%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,949,490,457	334,539	0.0113	1.01%
C	FIRE DISTRICTS	2,458,684,605	519,016	0.0211	1.57%
D	EDUCATIONAL SERVICE UNITS	2,501,058,415	375,159	0.0150	1.13%
E	NATURAL RESOURCE DISTRICTS	2,501,058,415	548,014	0.0219	1.66%
F	COMMUNITY COLLEGE	2,501,058,415	500,214	0.0200	1.51%
G	COUNTY	2,501,058,415	5,980,961	0.2391	18.09%
H	CITY OR VILLAGE	451,686,569	2,060,965	0.4563	6.23%
I	SCHOOL DISTRICTS *	2,501,058,415	22,739,417	0.9092	68.79%
	<b>COLFAX COUNTY</b>	<b>\$2,501,058,415</b>	<b>\$33,058,285</b>	<b>1.3218</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

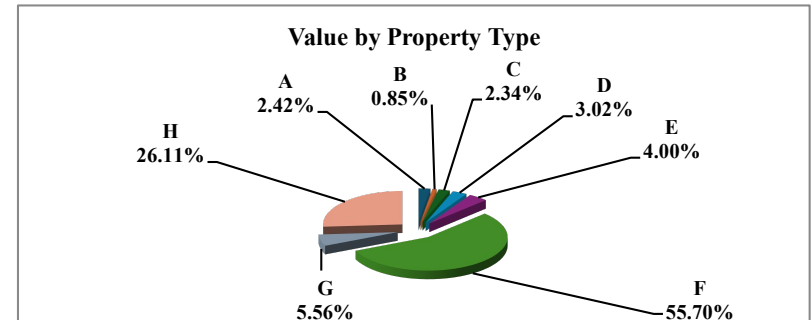


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$60,529,300	\$879,714	1.4534	2.66%
B	PUBLIC SERVIC ENTITIES	21,202,984	292,038	1.3773	0.88%
C	COMMERCIAL & INDUST. EQUIP.	58,488,225	830,642	1.4202	2.51%
D	AGRIC. MACHINERY & EQUIP.	75,481,409	884,429	1.1717	2.68%
E	AG-OUTBLDG & FARM SITE LAND	100,125,807	1,177,020	1.1755	3.56%
F	AGRICULTURAL LAND	1,393,000,595	17,028,557	1.2224	51.51%
G	COMMERCIAL, INDUST., & MINERAL	139,151,071	2,204,141	1.5840	6.67%
H	RESIDENTIAL **	653,079,024	9,761,744	1.4947	29.53%
	<b>COLFAX COUNTY</b>	<b>\$2,501,058,415</b>	<b>\$33,058,285</b>	<b>1.3218</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$60,529,300	2.42%
B	PUBLIC SERVIC ENTITIES	21,202,984	0.85%
C	COMMERCIAL & INDUST. EQUIP.	58,488,225	2.34%
D	AGRIC. MACHINERY & EQUIP.	75,481,409	3.02%
E	AG-OUTBLDG & FARM SITE LAND	100,125,807	4.00%
F	AGRICULTURAL LAND	1,393,000,595	55.70%
G	COMMERCIAL, INDUST., & MINERAL	139,151,071	5.56%
H	RESIDENTIAL **	653,079,024	26.11%
	<b>COLFAX COUNTY</b>	<b>\$2,501,058,415</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** West Point, NE  
**County Population:** 9,013  
 Residential & Recreational Records: 3,611  
 Commercial, Indust., & Mineral Records: 721  
 Agricultural Records: 4,703  
**Total Taxable Real Property Records:** 9,035

**Taxable Aglan Acres:**  
 Irrigated 61,276.56  
 Dryland 235,463.15  
 Grassland 32,554.81  
 Wasteland 3,722.20  
 Other 8,127.34  
**Total Acres 341,144.06**

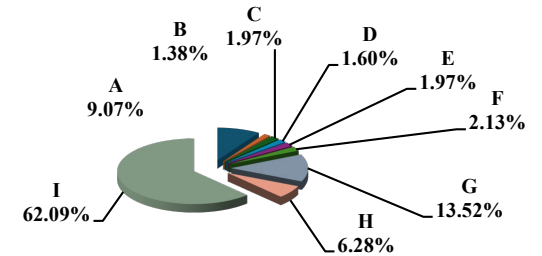
## 20 CUMING COUNTY

**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 94%  
 Agricultural: 73%  
 Ag Special Value: 73%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$2,906,459,433	\$2,870,601	0.0988	9.07%
B	MISCELLANEOUS DISTRICTS	6,395,518,256	437,486	0.0068	1.38%
C	FIRE DISTRICTS	2,833,615,849	622,843	0.0220	1.97%
D	EDUCATIONAL SERVICE UNITS	3,374,571,306	506,186	0.0150	1.60%
E	NATURAL RESOURCE DISTRICTS	3,374,571,306	622,913	0.0185	1.97%
F	COMMUNITY COLLEGE	3,374,571,306	674,916	0.0200	2.13%
G	COUNTY	3,374,571,306	4,279,131	0.1268	13.52%
H	CITY OR VILLAGE	540,955,457	1,987,788	0.3675	6.28%
I	SCHOOL DISTRICTS *	3,374,571,306	19,656,448	0.5825	62.09%
	<b>CUMING COUNTY</b>	<b>\$3,374,571,306</b>	<b>\$31,658,312</b>	<b>0.9381</b>	<b>100.00%</b>

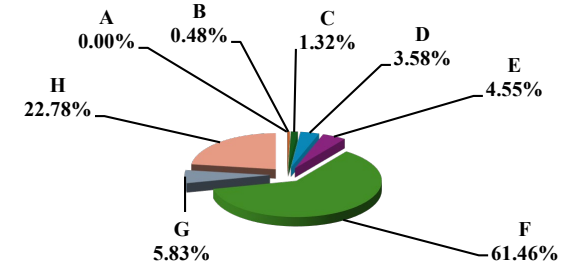
\* Includes Learning Community and all School Bonds

**Property Taxes Levied by Local Governments**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	15,292,575	153,539	1.0040	0.48%
C	COMMERCIAL & INDUST. EQUIP.	42,111,356	418,231	0.9932	1.32%
D	AGRIC. MACHINERY & EQUIP.	125,315,895	1,132,046	0.9034	3.58%
E	AG-OUTBLDG & FARM SITE LAND	161,571,685	1,441,517	0.8922	4.55%
F	AGRICULTURAL LAND	2,165,527,175	19,456,390	0.8985	61.46%
G	COMMERCIAL, INDUST., & MINERAL	169,457,615	1,844,560	1.0885	5.83%
H	RESIDENTIAL **	695,295,005	7,212,029	1.0373	22.78%
	<b>CUMING COUNTY</b>	<b>\$3,374,571,306</b>	<b>\$31,658,312</b>	<b>0.9381</b>	<b>100.00%</b>

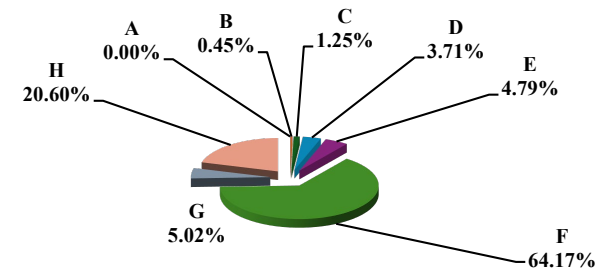
**Property Taxes by Property Type**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	15,292,575	0.45%
C	COMMERCIAL & INDUST. EQUIP.	42,111,356	1.25%
D	AGRIC. MACHINERY & EQUIP.	125,315,895	3.71%
E	AG-OUTBLDG & FARM SITE LAND	161,571,685	4.79%
F	AGRICULTURAL LAND	2,165,527,175	64.17%
G	COMMERCIAL, INDUST., & MINERAL	169,457,615	5.02%
H	RESIDENTIAL **	695,295,005	20.60%
	<b>CUMING COUNTY</b>	<b>\$3,374,571,306</b>	<b>100.00%</b>

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

**Value by Property Type**





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Broken Bow, NE  
**County Population:** 10,545  
 Residential & Recreational Records: 5,322  
 Commercial, Indust., & Mineral Records: 853  
 Agricultural Records: 9,180  
**Total Taxable Real Property Records:** 15,355

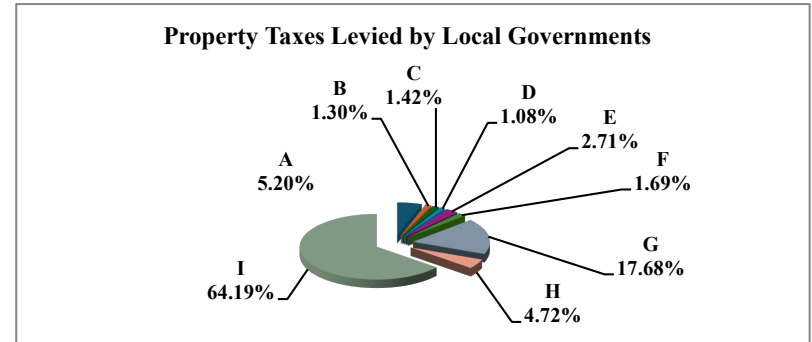
**Taxable Agland Acres:**  
 Irrigated 281,632.63  
 Dryland 138,591.67  
 Grassland 1,182,921.66  
 Wasteland 3,192.29  
 Other 0.00  
**Total Acres 1,606,338.25**

## 21 CUSTER COUNTY

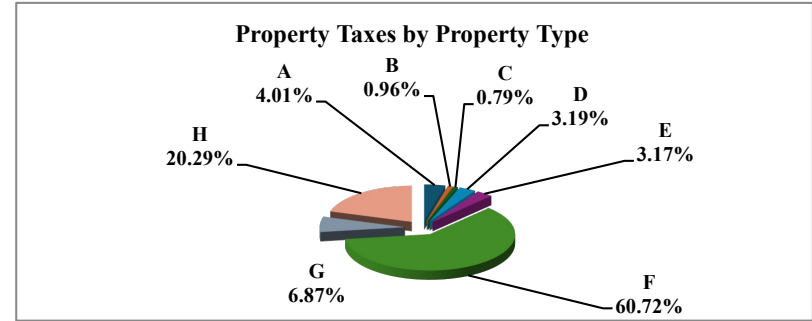
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 97%  
 Agricultural: 70%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$3,680,480,400	\$2,264,972	0.0615	5.20%
B	MISCELLANEOUS DISTRICTS	4,879,912,488	566,797	0.0116	1.30%
C	FIRE DISTRICTS	3,393,146,400	619,095	0.0182	1.42%
D	EDUCATIONAL SERVICE UNITS	3,680,480,391	468,084	0.0127	1.08%
E	NATURAL RESOURCE DISTRICTS	3,680,480,392	1,180,928	0.0321	2.71%
F	COMMUNITY COLLEGE	3,680,480,391	735,730	0.0200	1.69%
G	COUNTY	3,680,480,391	7,693,027	0.2090	17.68%
H	CITY OR VILLAGE	437,331,033	2,054,042	0.4697	4.72%
I	SCHOOL DISTRICTS *	3,680,480,393	27,938,028	0.7591	64.19%
	<b>CUSTER COUNTY</b>	<b>\$3,680,480,391</b>	<b>\$43,520,703</b>	<b>1.1825</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

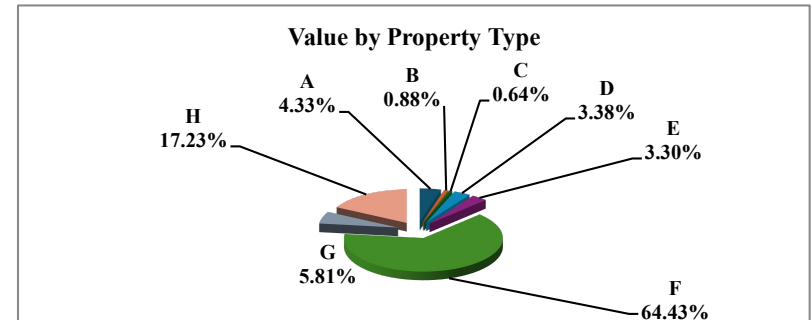


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$159,369,864	\$1,743,116	1.0938	4.01%
B	PUBLIC SERVIC ENTITIES	32,342,352	418,728	1.2947	0.96%
C	COMMERCIAL & INDUST. EQUIP.	23,601,903	345,269	1.4629	0.79%
D	AGRIC. MACHINERY & EQUIP.	124,300,805	1,386,637	1.1156	3.19%
E	AG-OUTBLDG & FARM SITE LAND	121,490,403	1,380,782	1.1365	3.17%
F	AGRICULTURAL LAND	2,371,252,611	26,424,341	1.1144	60.72%
G	COMMERCIAL, INDUST., & MINERAL	213,861,228	2,990,576	1.3984	6.87%
H	RESIDENTIAL **	634,261,225	8,831,255	1.3924	20.29%
	<b>CUSTER COUNTY</b>	<b>\$3,680,480,391</b>	<b>\$43,520,703</b>	<b>1.1825</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$159,369,864	4.33%
B	PUBLIC SERVIC ENTITIES	32,342,352	0.88%
C	COMMERCIAL & INDUST. EQUIP.	23,601,903	0.64%
D	AGRIC. MACHINERY & EQUIP.	124,300,805	3.38%
E	AG-OUTBLDG & FARM SITE LAND	121,490,403	3.30%
F	AGRICULTURAL LAND	2,371,252,611	64.43%
G	COMMERCIAL, INDUST., & MINERAL	213,861,228	5.81%
H	RESIDENTIAL **	634,261,225	17.23%
	<b>CUSTER COUNTY</b>	<b>\$3,680,480,391</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Dakota City, NE  
**County Population:** 21,582  
 Residential & Recreational Records: 6,901  
 Commercial, Indust., & Mineral Records: 944  
 Agricultural Records: 2,354  
**Total Taxable Real Property Records:** 10,199

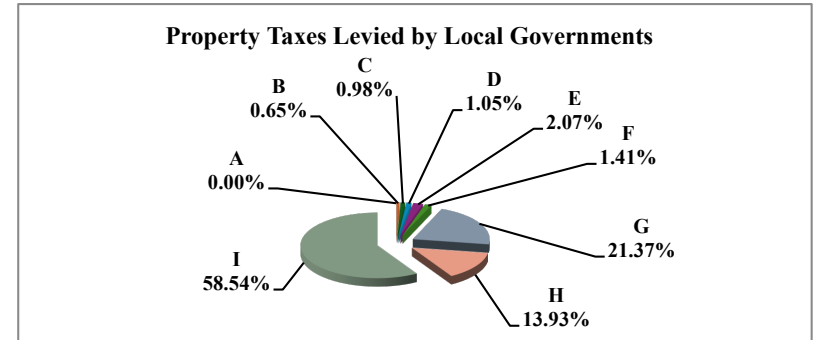
**Taxable Aglan Acres:**  
 Irrigated 19,851.50  
 Dryland 99,921.31  
 Grassland 25,036.64  
 Wasteland 4,203.49  
 Other 0.00  
**Total Acres 149,012.54**

## 22 DAKOTA COUNTY

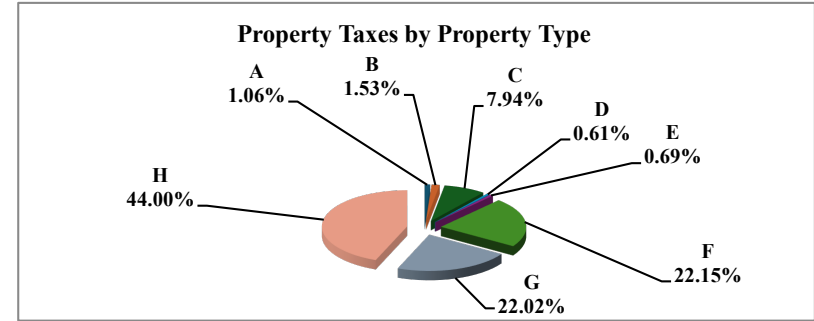
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 98%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,732,177,016	250,397	0.0044	0.65%
C	FIRE DISTRICTS	1,421,653,380	376,279	0.0265	0.98%
D	EDUCATIONAL SERVICE UNITS	2,712,636,709	406,897	0.0150	1.05%
E	NATURAL RESOURCE DISTRICTS	2,712,636,709	800,101	0.0295	2.07%
F	COMMUNITY COLLEGE	2,712,636,709	542,530	0.0200	1.41%
G	COUNTY	2,712,636,709	8,243,415	0.3039	21.37%
H	CITY OR VILLAGE	1,363,609,899	5,373,057	0.3940	13.93%
I	SCHOOL DISTRICTS *	2,712,636,712	22,580,830	0.8324	58.54%
	<b>DAKOTA COUNTY</b>	<b>\$2,712,636,709</b>	<b>\$38,573,505</b>	<b>1.4220</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

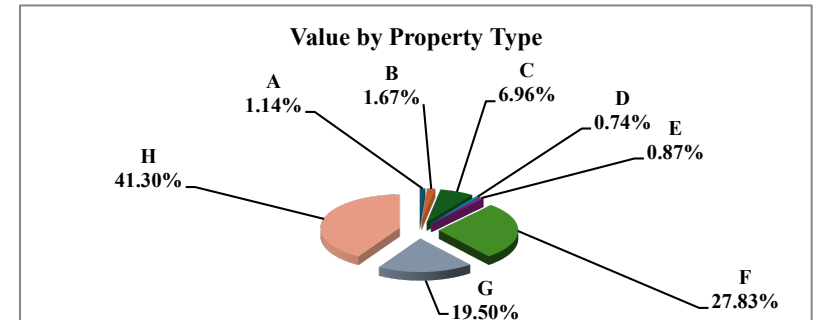


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$30,812,427	\$407,796	1.3235	1.06%
B	PUBLIC SERVIC ENTITIES	45,210,010	590,192	1.3054	1.53%
C	COMMERCIAL & INDUST. EQUIP.	188,665,735	3,063,623	1.6238	7.94%
D	AGRIC. MACHINERY & EQUIP.	20,063,750	234,031	1.1664	0.61%
E	AG-OUTBLDG & FARM SITE LAND	23,710,865	267,021	1.1262	0.69%
F	AGRICULTURAL LAND	754,895,455	8,544,257	1.1318	22.15%
G	COMMERCIAL, INDUST., & MINERAL	529,053,847	8,494,793	1.6057	22.02%
H	RESIDENTIAL **	1,120,224,620	16,971,791	1.5150	44.00%
	<b>DAKOTA COUNTY</b>	<b>\$2,712,636,709</b>	<b>\$38,573,505</b>	<b>1.4220</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$30,812,427	1.14%
B	PUBLIC SERVIC ENTITIES	45,210,010	1.67%
C	COMMERCIAL & INDUST. EQUIP.	188,665,735	6.96%
D	AGRIC. MACHINERY & EQUIP.	20,063,750	0.74%
E	AG-OUTBLDG & FARM SITE LAND	23,710,865	0.87%
F	AGRICULTURAL LAND	754,895,455	27.83%
G	COMMERCIAL, INDUST., & MINERAL	529,053,847	19.50%
H	RESIDENTIAL **	1,120,224,620	41.30%
	<b>DAKOTA COUNTY</b>	<b>\$2,712,636,709</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Chadron, NE  
**County Population:** 8,199  
 Residential & Recreational Records: 3,607  
 Commercial, Indust., & Mineral Records: 563  
 Agricultural Records: 3,341  
**Total Taxable Real Property Records:** 7,511

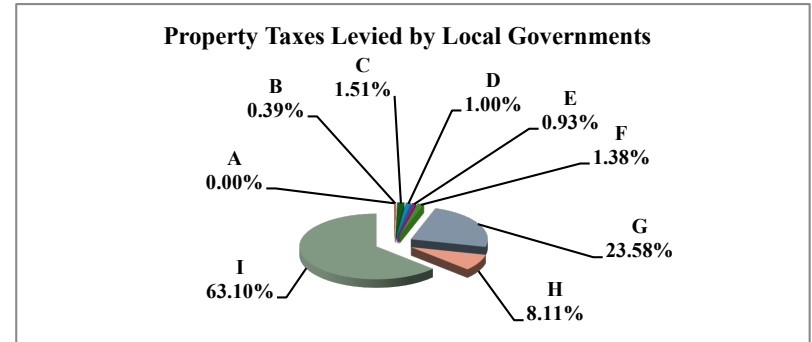
**Taxable Agland Acres:**  
 Irrigated 19,585.84  
 Dryland 117,511.80  
 Grassland 642,536.28  
 Wasteland 5,850.15  
 Other 92.14  
**Total Acres 785,576.21**

## 23 DAWES COUNTY

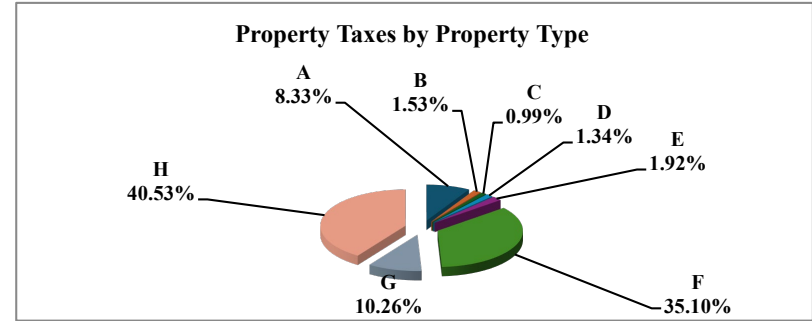
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 97%  
 Agricultural: 69%  
 Ag Special Value: 69%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,204,905,740	71,402	0.0059	0.39%
C	FIRE DISTRICTS	833,950,380	278,837	0.0334	1.51%
D	EDUCATIONAL SERVICE UNITS	1,204,905,740	185,688	0.0154	1.00%
E	NATURAL RESOURCE DISTRICTS	1,204,905,740	172,567	0.0143	0.93%
F	COMMUNITY COLLEGE	1,204,905,740	254,489	0.0211	1.38%
G	COUNTY	1,204,905,740	4,361,336	0.3620	23.58%
H	CITY OR VILLAGE	370,955,360	1,499,885	0.4043	8.11%
I	SCHOOL DISTRICTS *	1,204,905,740	11,671,842	0.9687	63.10%
	<b>DAWES COUNTY</b>	<b>\$1,204,905,740</b>	<b>\$18,496,046</b>	<b>1.5351</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

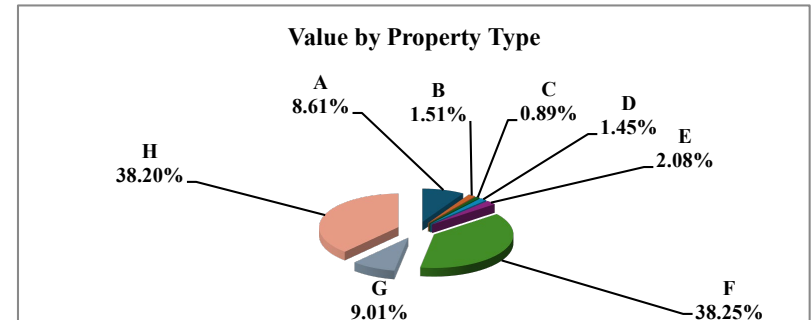


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$103,710,795	\$1,541,382	1.4862	8.33%
B	PUBLIC SERVIC ENTITIES	18,134,297	282,130	1.5558	1.53%
C	COMMERCIAL & INDUST. EQUIP.	10,670,583	182,329	1.7087	0.99%
D	AGRIC. MACHINERY & EQUIP.	17,513,262	247,272	1.4119	1.34%
E	AG-OUTBLDG & FARM SITE LAND	25,063,145	355,969	1.4203	1.92%
F	AGRICULTURAL LAND	460,884,305	6,492,842	1.4088	35.10%
G	COMMERCIAL, INDUST., & MINERAL	108,595,760	1,896,800	1.7467	10.26%
H	RESIDENTIAL **	460,333,593	7,497,322	1.6287	40.53%
	<b>DAWES COUNTY</b>	<b>\$1,204,905,740</b>	<b>\$18,496,046</b>	<b>1.5351</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$103,710,795	8.61%
B	PUBLIC SERVIC ENTITIES	18,134,297	1.51%
C	COMMERCIAL & INDUST. EQUIP.	10,670,583	0.89%
D	AGRIC. MACHINERY & EQUIP.	17,513,262	1.45%
E	AG-OUTBLDG & FARM SITE LAND	25,063,145	2.08%
F	AGRICULTURAL LAND	460,884,305	38.25%
G	COMMERCIAL, INDUST., & MINERAL	108,595,760	9.01%
H	RESIDENTIAL **	460,333,593	38.20%
	<b>DAWES COUNTY</b>	<b>\$1,204,905,740</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Lexington, NE  
**County Population:** 24,111  
 Residential & Recreational Records: 10,196  
 Commercial, Indust., & Mineral Records: 1,249  
 Agricultural Records: 4,662  
**Total Taxable Real Property Records:** 16,107

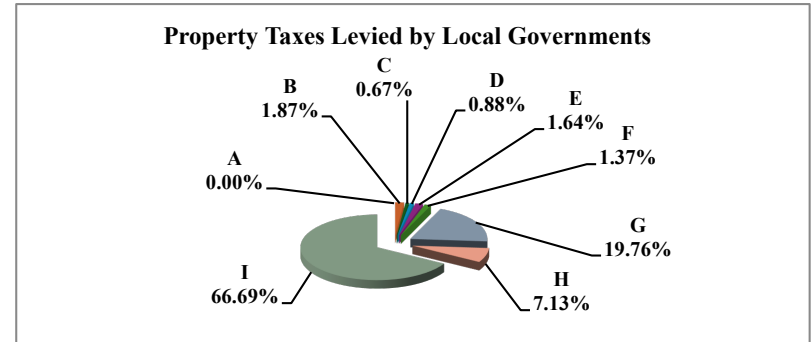
**Taxable Agland Acres:**  
 Irrigated 273,310.76  
 Dryland 28,116.29  
 Grassland 264,600.52  
 Wasteland 1,861.09  
 Other 1,155.44  
**Total Acres 569,044.10**

## 24 DAWSON COUNTY

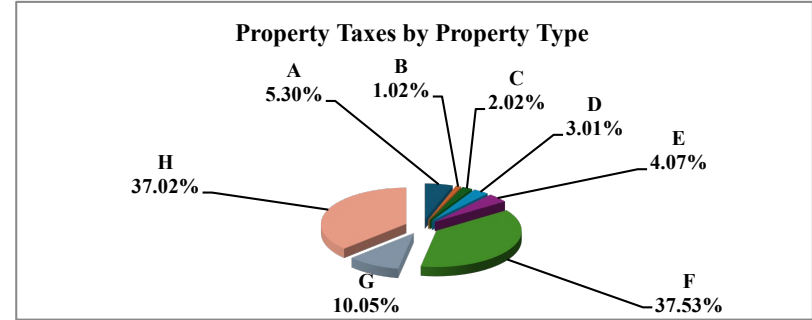
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 98%  
 Agricultural: 70%  
 Ag Special Value: 70%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	11,896,310,485	1,153,382	0.0097	1.87%
C	FIRE DISTRICTS	3,042,151,426	413,444	0.0136	0.67%
D	EDUCATIONAL SERVICE UNITS	4,245,164,203	541,981	0.0128	0.88%
E	NATURAL RESOURCE DISTRICTS	4,245,164,204	1,014,172	0.0239	1.64%
F	COMMUNITY COLLEGE	4,245,164,204	849,035	0.0200	1.37%
G	COUNTY	4,245,164,202	12,214,371	0.2877	19.76%
H	CITY OR VILLAGE	1,202,782,603	4,407,336	0.3664	7.13%
I	SCHOOL DISTRICTS *	4,245,164,200	41,229,469	0.9712	66.69%
	<b>DAWSON COUNTY</b>	<b>\$4,245,164,202</b>	<b>\$61,823,189</b>	<b>1.4563</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

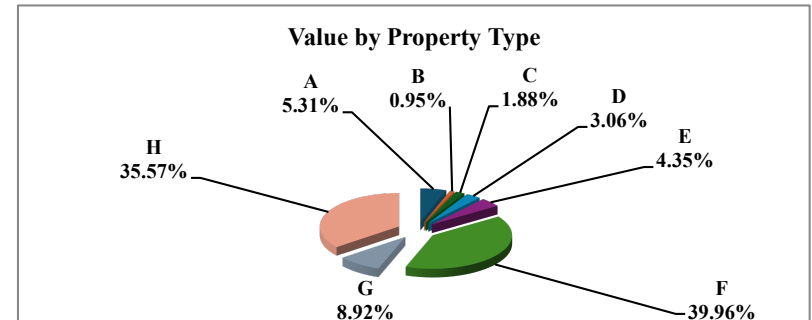


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$225,591,697	\$3,275,924	1.4521	5.30%
B	PUBLIC SERVIC ENTITIES	40,228,759	627,899	1.5608	1.02%
C	COMMERCIAL & INDUST. EQUIP.	79,724,951	1,247,175	1.5643	2.02%
D	AGRIC. MACHINERY & EQUIP.	129,822,309	1,860,398	1.4330	3.01%
E	AG-OUTBLDG & FARM SITE LAND	184,545,152	2,514,307	1.3624	4.07%
F	AGRICULTURAL LAND	1,696,296,162	23,200,798	1.3677	37.53%
G	COMMERCIAL, INDUST., & MINERAL	378,856,972	6,212,812	1.6399	10.05%
H	RESIDENTIAL **	1,510,098,200	22,883,875	1.5154	37.02%
	<b>DAWSON COUNTY</b>	<b>\$4,245,164,202</b>	<b>\$61,823,189</b>	<b>1.4563</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$225,591,697	5.31%
B	PUBLIC SERVIC ENTITIES	40,228,759	0.95%
C	COMMERCIAL & INDUST. EQUIP.	79,724,951	1.88%
D	AGRIC. MACHINERY & EQUIP.	129,822,309	3.06%
E	AG-OUTBLDG & FARM SITE LAND	184,545,152	4.35%
F	AGRICULTURAL LAND	1,696,296,162	39.96%
G	COMMERCIAL, INDUST., & MINERAL	378,856,972	8.92%
H	RESIDENTIAL **	1,510,098,200	35.57%
	<b>DAWSON COUNTY</b>	<b>\$4,245,164,202</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Chappell, NE  
**County Population:** 1,838  
 Residential & Recreational Records: 946  
 Commercial, Indust., & Mineral Records: 263  
 Agricultural Records: 1,312  
**Total Taxable Real Property Records:** 2,521

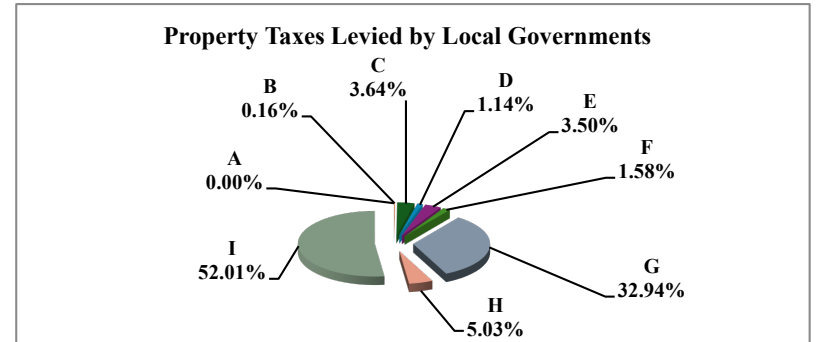
**Taxable Agland Acres:**  
 Irrigated 21,677.89  
 Dryland 172,174.77  
 Grassland 75,766.42  
 Wasteland 0.00  
 Other 510.92  
**Total Acres 270,130.00**

## 25 DEUEL COUNTY

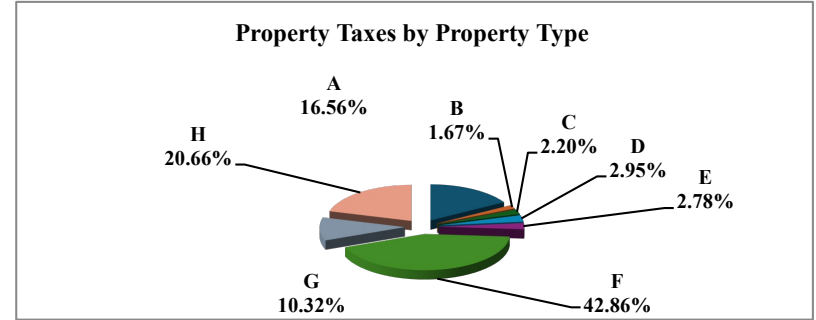
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 100%  
 Agricultural: 74%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	691,809,289	10,610	0.0015	0.16%
C	FIRE DISTRICTS	485,232,299	236,537	0.0487	3.64%
D	EDUCATIONAL SERVICE UNITS	485,232,299	74,025	0.0153	1.14%
E	NATURAL RESOURCE DISTRICTS	485,232,299	227,836	0.0470	3.50%
F	COMMUNITY COLLEGE	485,232,299	102,486	0.0211	1.58%
G	COUNTY	485,232,299	2,142,460	0.4415	32.94%
H	CITY OR VILLAGE	77,031,229	327,319	0.4249	5.03%
I	SCHOOL DISTRICTS *	485,232,299	3,382,062	0.6970	52.01%
	<b>DEUEL COUNTY</b>	<b>\$485,232,299</b>	<b>\$6,503,335</b>	<b>1.3403</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

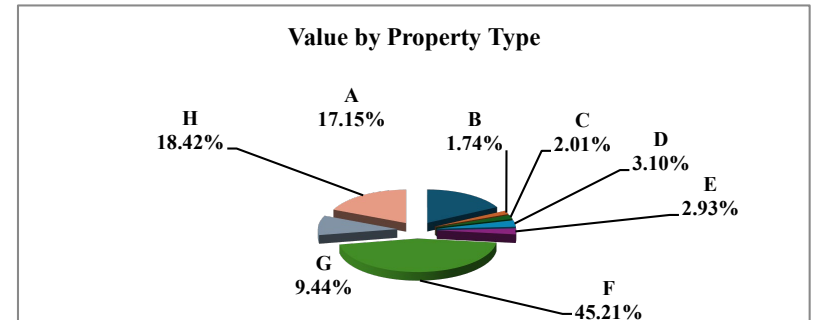


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$83,239,385	\$1,076,945	1.2938	16.56%
B	PUBLIC SERVIC ENTITIES	8,422,702	108,851	1.2924	1.67%
C	COMMERCIAL & INDUST. EQUIP.	9,759,794	142,994	1.4651	2.20%
D	AGRIC. MACHINERY & EQUIP.	15,055,802	191,705	1.2733	2.95%
E	AG-OUTBLDG & FARM SITE LAND	14,198,005	181,099	1.2755	2.78%
F	AGRICULTURAL LAND	219,360,055	2,787,189	1.2706	42.86%
G	COMMERCIAL, INDUST., & MINERAL	45,827,112	671,244	1.4647	10.32%
H	RESIDENTIAL **	89,369,444	1,343,309	1.5031	20.66%
	<b>DEUEL COUNTY</b>	<b>\$485,232,299</b>	<b>\$6,503,335</b>	<b>1.3403</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$83,239,385	17.15%
B	PUBLIC SERVIC ENTITIES	8,422,702	1.74%
C	COMMERCIAL & INDUST. EQUIP.	9,759,794	2.01%
D	AGRIC. MACHINERY & EQUIP.	15,055,802	3.10%
E	AG-OUTBLDG & FARM SITE LAND	14,198,005	2.93%
F	AGRICULTURAL LAND	219,360,055	45.21%
G	COMMERCIAL, INDUST., & MINERAL	45,827,112	9.44%
H	RESIDENTIAL **	89,369,444	18.42%
	<b>DEUEL COUNTY</b>	<b>\$485,232,299</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Ponca, NE  
**County Population:** 5,606  
 Residential & Recreational Records: 2,573  
 Commercial, Indust., & Mineral Records: 338  
 Agricultural Records: 3,114  
**Total Taxable Real Property Records:** 6,025

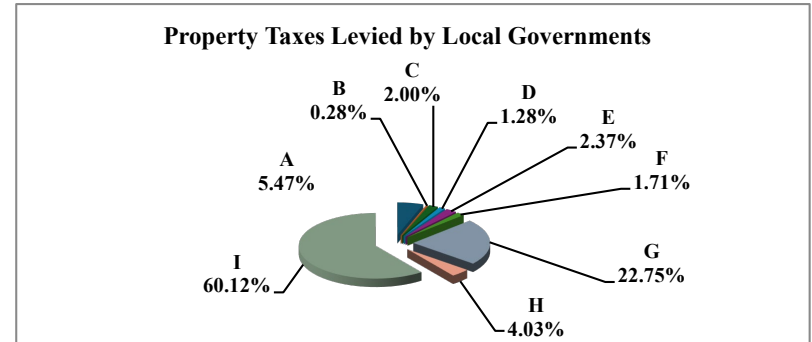
**Taxable Aglan Acres:**  
 Irrigated 33,124.58  
 Dryland 181,362.09  
 Grassland 58,540.48  
 Wasteland 7,182.08  
 Other 446.23  
**Total Acres 280,655.46**

## 26 DIXON COUNTY

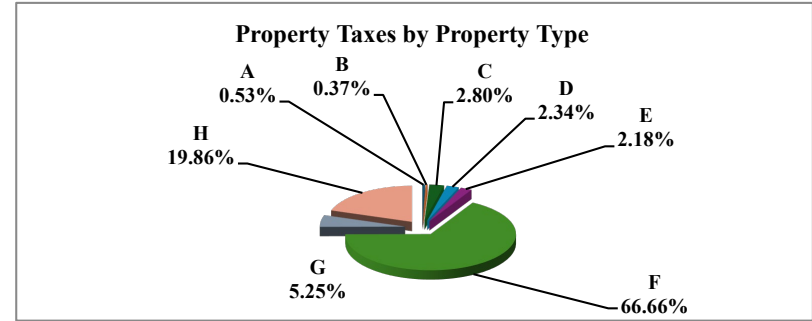
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 96%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$1,910,551,550	\$1,262,199	0.0661	5.47%
B	MISCELLANEOUS DISTRICTS	2,126,067,323	63,510	0.0030	0.28%
C	FIRE DISTRICTS	1,778,184,652	460,382	0.0259	2.00%
D	EDUCATIONAL SERVICE UNITS	1,969,630,279	295,445	0.0150	1.28%
E	NATURAL RESOURCE DISTRICTS	1,969,630,278	546,191	0.0277	2.37%
F	COMMUNITY COLLEGE	1,969,630,279	393,927	0.0200	1.71%
G	COUNTY	1,969,630,280	5,248,973	0.2665	22.75%
H	CITY OR VILLAGE	206,782,685	928,869	0.4492	4.03%
I	SCHOOL DISTRICTS *	1,969,630,278	13,869,943	0.7042	60.12%
	<b>DIXON COUNTY</b>	<b>\$1,969,630,280</b>	<b>\$23,069,439</b>	<b>1.1713</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

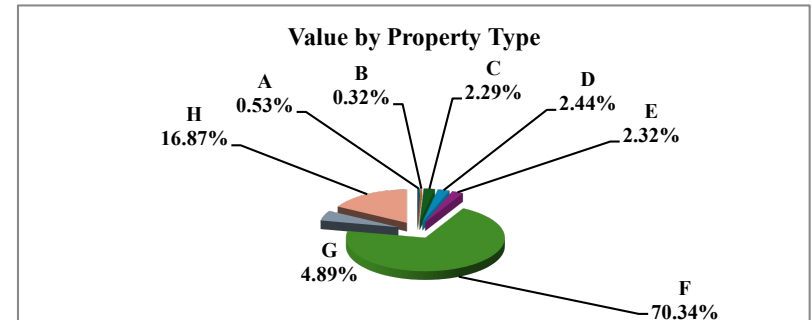


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$10,441,754	\$122,784	1.1759	0.53%
B	PUBLIC SERVIC ENTITIES	6,206,713	86,005	1.3857	0.37%
C	COMMERCIAL & INDUST. EQUIP.	45,124,699	644,812	1.4290	2.80%
D	AGRIC. MACHINERY & EQUIP.	48,116,134	540,621	1.1236	2.34%
E	AG-OUTBLDG & FARM SITE LAND	45,749,185	503,048	1.0996	2.18%
F	AGRICULTURAL LAND	1,385,343,620	15,378,678	1.1101	66.66%
G	COMMERCIAL, INDUST., & MINERAL	96,293,940	1,211,648	1.2583	5.25%
H	RESIDENTIAL **	332,354,235	4,581,843	1.3786	19.86%
	<b>DIXON COUNTY</b>	<b>\$1,969,630,280</b>	<b>\$23,069,439</b>	<b>1.1713</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$10,441,754	0.53%
B	PUBLIC SERVIC ENTITIES	6,206,713	0.32%
C	COMMERCIAL & INDUST. EQUIP.	45,124,699	2.29%
D	AGRIC. MACHINERY & EQUIP.	48,116,134	2.44%
E	AG-OUTBLDG & FARM SITE LAND	45,749,185	2.32%
F	AGRICULTURAL LAND	1,385,343,620	70.34%
G	COMMERCIAL, INDUST., & MINERAL	96,293,940	4.89%
H	RESIDENTIAL **	332,354,235	16.87%
	<b>DIXON COUNTY</b>	<b>\$1,969,630,280</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Fremont, NE  
**County Population:** 37,167  
 Residential & Recreational Records: 14,817  
 Commercial, Indust., & Mineral Records: 1,832  
 Agricultural Records: 4,391  
**Total Taxable Real Property Records:** 21,040

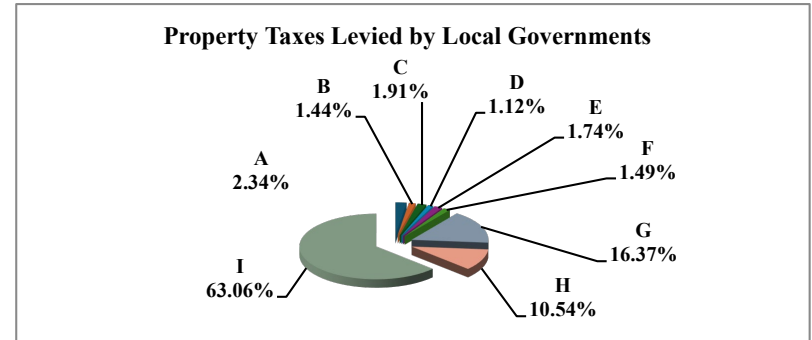
**Taxable Aglan Acres:**  
 Irrigated 112,974.71  
 Dryland 150,031.91  
 Grassland 16,074.68  
 Wasteland 8,397.16  
 Other 271.39  
**Total Acres 287,749.85**

## 27 DODGE COUNTY

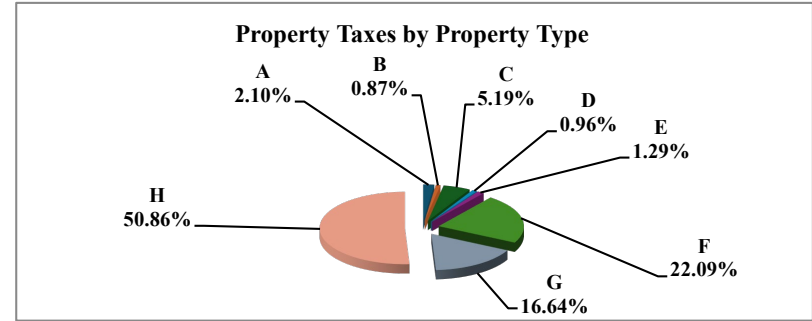
**2024 Levels of Value**  
 Residential: 97%  
 Commercial: 96%  
 Agricultural: 75%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$3,300,478,129	\$1,983,005	0.0601	2.34%
B	MISCELLANEOUS DISTRICTS	7,590,735,645	1,223,691	0.0161	1.44%
C	FIRE DISTRICTS	3,360,575,568	1,618,854	0.0482	1.91%
D	EDUCATIONAL SERVICE UNITS	6,311,522,303	946,739	0.0150	1.12%
E	NATURAL RESOURCE DISTRICTS	6,311,522,302	1,477,087	0.0234	1.74%
F	COMMUNITY COLLEGE	6,311,522,302	1,262,315	0.0200	1.49%
G	COUNTY	6,311,522,302	13,902,308	0.2203	16.37%
H	CITY OR VILLAGE	3,212,025,953	8,947,182	0.2786	10.54%
I	SCHOOL DISTRICTS *	6,311,522,299	53,544,721	0.8484	63.06%
	<b>DODGE COUNTY</b>	<b>\$6,311,522,302</b>	<b>\$84,905,901</b>	<b>1.3453</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

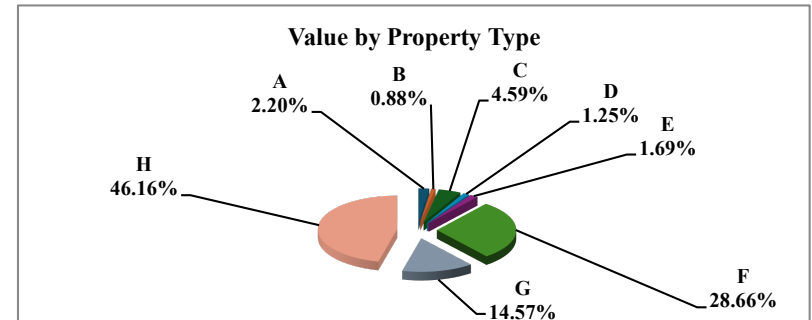


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$138,869,810	\$1,779,091	1.2811	2.10%
B	PUBLIC SERVIC ENTITIES	55,412,820	740,819	1.3369	0.87%
C	COMMERCIAL & INDUST. EQUIP.	289,894,653	4,407,537	1.5204	5.19%
D	AGRIC. MACHINERY & EQUIP.	79,030,596	814,338	1.0304	0.96%
E	AG-OUTBLDG & FARM SITE LAND	106,546,855	1,098,839	1.0313	1.29%
F	AGRICULTURAL LAND	1,808,847,101	18,757,639	1.0370	22.09%
G	COMMERCIAL, INDUST., & MINERAL	919,341,231	14,128,742	1.5368	16.64%
H	RESIDENTIAL **	2,913,579,236	43,178,896	1.4820	50.86%
	<b>DODGE COUNTY</b>	<b>\$6,311,522,302</b>	<b>\$84,905,901</b>	<b>1.3453</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$138,869,810	2.20%
B	PUBLIC SERVIC ENTITIES	55,412,820	0.88%
C	COMMERCIAL & INDUST. EQUIP.	289,894,653	4.59%
D	AGRIC. MACHINERY & EQUIP.	79,030,596	1.25%
E	AG-OUTBLDG & FARM SITE LAND	106,546,855	1.69%
F	AGRICULTURAL LAND	1,808,847,101	28.66%
G	COMMERCIAL, INDUST., & MINERAL	919,341,231	14.57%
H	RESIDENTIAL **	2,913,579,236	46.16%
	<b>DODGE COUNTY</b>	<b>\$6,311,522,302</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Omaha, NE  
**County Population:** 584,526  
 Residential & Recreational Records: 192,220  
 Commercial, Indust., & Mineral Records: 12,444  
 Agricultural Records: 1,699  
**Total Taxable Real Property Records:** 206,363

**Taxable Agland Acres:**  
 Irrigated 11,406.34  
 Dryland 39,304.11  
 Grassland 11,998.68  
 Wasteland 1,751.41  
 Other 564.11  
**Total Acres 65,024.65**

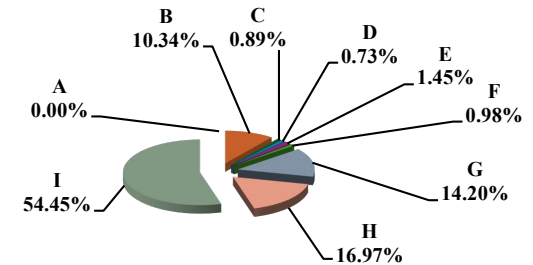
## 28 DOUGLAS COUNTY

**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 94%  
 Agricultural: 0%  
 Ag Special Value: 69%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	216,559,548,010	147,346,217	0.0680	10.34%
C	FIRE DISTRICTS	15,687,275,085	12,730,187	0.0812	0.89%
D	EDUCATIONAL SERVICE UNITS	69,670,299,230	10,451,050	0.0150	0.73%
E	NATURAL RESOURCE DISTRICTS	69,670,299,230	20,601,525	0.0296	1.45%
F	COMMUNITY COLLEGE	69,670,299,230	13,934,079	0.0200	0.98%
G	COUNTY	69,670,299,230	202,454,934	0.2906	14.20%
H	CITY OR VILLAGE	54,693,623,235	241,884,173	0.4423	16.97%
I	SCHOOL DISTRICTS *	69,670,299,230	776,162,890	1.1141	54.45%
	<b>DOUGLAS COUNTY</b>	<b>\$69,670,299,230</b>	<b>\$1,425,565,055</b>	<b>2.0462</b>	<b>100.00%</b>

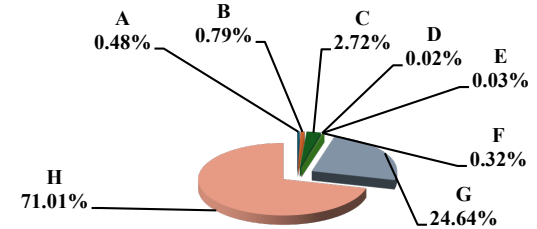
\* Includes Learning Community and all School Bonds

**Property Taxes Levied by Local Governments**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$363,599,710	\$6,896,658	1.8968	0.48%
B	PUBLIC SERVIC ENTITIES	557,258,855	11,196,164	2.0092	0.79%
C	COMMERCIAL & INDUST. EQUIP.	1,915,493,580	38,712,894	2.0210	2.72%
D	AGRIC. MACHINERY & EQUIP.	14,562,090	214,439	1.4726	0.02%
E	AG-OUTBLDG & FARM SITE LAND	31,427,125	490,743	1.5615	0.03%
F	AGRICULTURAL LAND	296,620,670	4,506,494	1.5193	0.32%
G	COMMERCIAL, INDUST., & MINERAL	17,262,466,200	351,200,329	2.0345	24.64%
H	RESIDENTIAL **	49,228,871,000	1,012,347,330	2.0564	71.01%
	<b>DOUGLAS COUNTY</b>	<b>\$69,670,299,230</b>	<b>\$1,425,565,055</b>	<b>2.0462</b>	<b>100.00%</b>

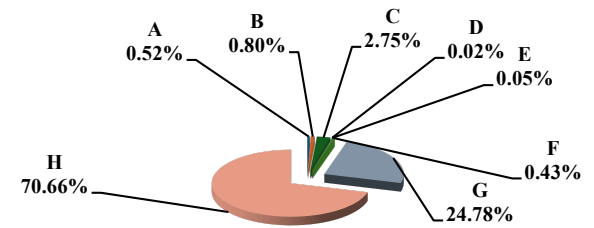
**Property Taxes by Property Type**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$363,599,710	0.52%
B	PUBLIC SERVIC ENTITIES	557,258,855	0.80%
C	COMMERCIAL & INDUST. EQUIP.	1,915,493,580	2.75%
D	AGRIC. MACHINERY & EQUIP.	14,562,090	0.02%
E	AG-OUTBLDG & FARM SITE LAND	31,427,125	0.05%
F	AGRICULTURAL LAND	296,620,670	0.43%
G	COMMERCIAL, INDUST., & MINERAL	17,262,466,200	24.78%
H	RESIDENTIAL **	49,228,871,000	70.66%
	<b>DOUGLAS COUNTY</b>	<b>\$69,670,299,230</b>	<b>100.00%</b>

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

**Value by Property Type**





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Benkelman, NE  
**County Population:** 1,654  
 Residential & Recreational Records: 952  
 Commercial, Indust., & Mineral Records: 655  
 Agricultural Records: 2,496  
**Total Taxable Real Property Records:** 4,103

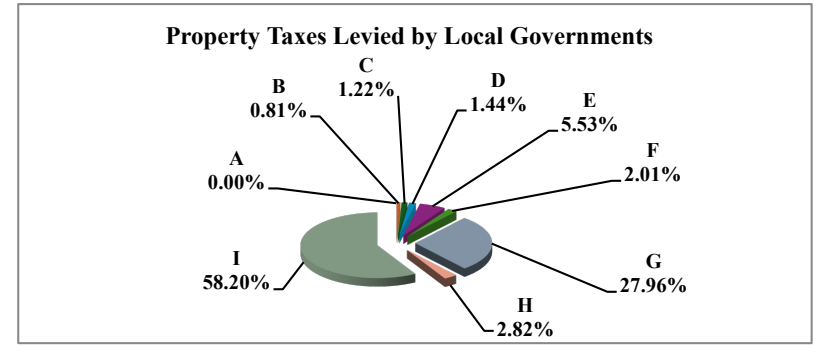
**Taxable Aglan Acres:**  
 Irrigated 117,206.68  
 Dryland 92,834.79  
 Grassland 353,574.20  
 Wasteland 270.63  
 Other 5,352.42  
**Total Acres 569,238.72**

## 29 DUNDY COUNTY

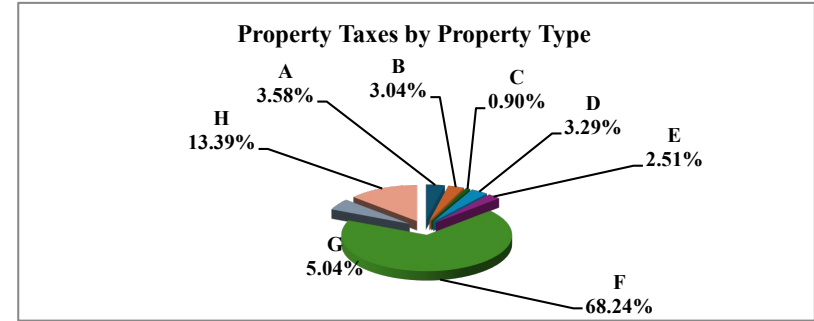
**2024 Levels of Value**  
 Residential: 97%  
 Commercial: 94%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,926,374,330	80,883	0.0028	0.81%
C	FIRE DISTRICTS	931,120,394	122,883	0.0132	1.22%
D	EDUCATIONAL SERVICE UNITS	1,009,668,453	144,958	0.0144	1.44%
E	NATURAL RESOURCE DISTRICTS	1,009,668,452	555,319	0.0550	5.53%
F	COMMUNITY COLLEGE	1,009,668,453	201,834	0.0200	2.01%
G	COUNTY	1,009,668,452	2,807,856	0.2781	27.96%
H	CITY OR VILLAGE	78,548,061	282,989	0.3603	2.82%
I	SCHOOL DISTRICTS *	1,009,668,454	5,844,259	0.5788	58.20%
	<b>DUNDY COUNTY</b>	<b>\$1,009,668,452</b>	<b>\$10,040,981</b>	<b>0.9945</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

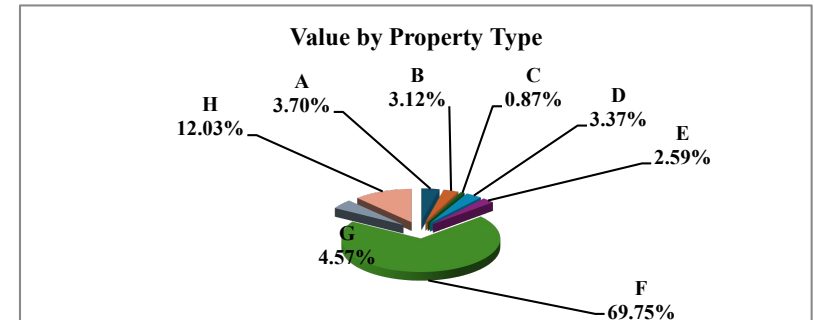


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$37,359,843	\$359,119	0.9612	3.58%
B	PUBLIC SERVIC ENTITIES	31,489,110	305,690	0.9708	3.04%
C	COMMERCIAL & INDUST. EQUIP.	8,821,442	90,655	1.0277	0.90%
D	AGRIC. MACHINERY & EQUIP.	34,061,109	330,221	0.9695	3.29%
E	AG-OUTBLDG & FARM SITE LAND	26,119,043	252,104	0.9652	2.51%
F	AGRICULTURAL LAND	704,201,022	6,852,328	0.9731	68.24%
G	COMMERCIAL, INDUST., & MINERAL	46,115,144	506,061	1.0974	5.04%
H	RESIDENTIAL **	121,501,739	1,344,803	1.1068	13.39%
	<b>DUNDY COUNTY</b>	<b>\$1,009,668,452</b>	<b>\$10,040,981</b>	<b>0.9945</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$37,359,843	3.70%
B	PUBLIC SERVIC ENTITIES	31,489,110	3.12%
C	COMMERCIAL & INDUST. EQUIP.	8,821,442	0.87%
D	AGRIC. MACHINERY & EQUIP.	34,061,109	3.37%
E	AG-OUTBLDG & FARM SITE LAND	26,119,043	2.59%
F	AGRICULTURAL LAND	704,201,022	69.75%
G	COMMERCIAL, INDUST., & MINERAL	46,115,144	4.57%
H	RESIDENTIAL **	121,501,739	12.03%
	<b>DUNDY COUNTY</b>	<b>\$1,009,668,452</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Geneva, NE  
**County Population:** 5,551  
 Residential & Recreational Records: 3,034  
 Commercial, Indust., & Mineral Records: 588  
 Agricultural Records: 3,386  
**Total Taxable Real Property Records:** 7,008

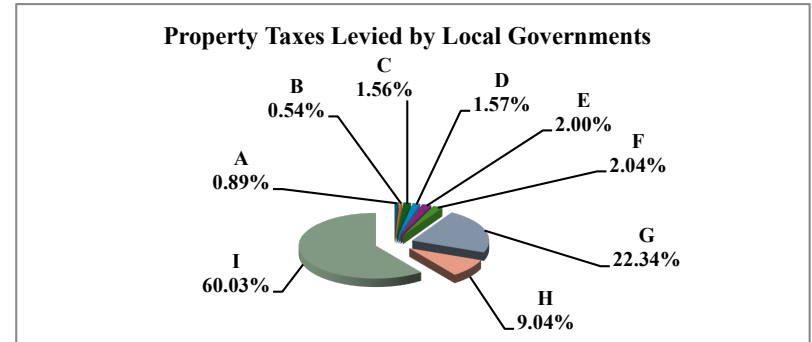
**Taxable Agland Acres:**  
 Irrigated 244,757.54  
 Dryland 71,195.33  
 Grassland 22,630.79  
 Wasteland 3,880.94  
 Other 589.09  
**Total Acres 343,053.69**

## 30 FILLMORE COUNTY

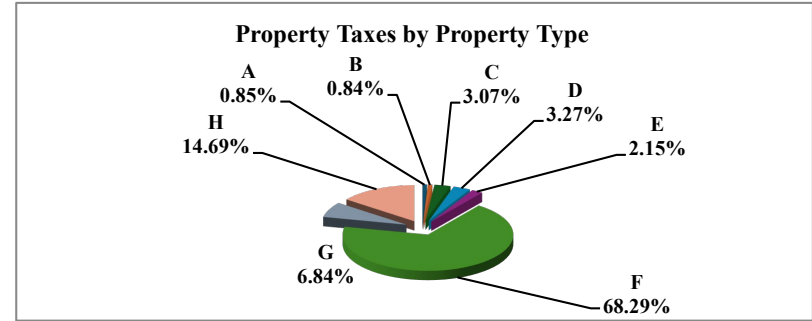
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 100%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$2,801,575,118	\$244,117	0.0087	0.89%
B	MISCELLANEOUS DISTRICTS	5,603,150,232	147,279	0.0026	0.54%
C	FIRE DISTRICTS	2,466,450,940	429,272	0.0174	1.56%
D	EDUCATIONAL SERVICE UNITS	2,801,575,120	430,565	0.0154	1.57%
E	NATURAL RESOURCE DISTRICTS	2,801,575,116	548,355	0.0196	2.00%
F	COMMUNITY COLLEGE	2,801,575,116	560,317	0.0200	2.04%
G	COUNTY	2,801,575,116	6,136,773	0.2190	22.34%
H	CITY OR VILLAGE	356,463,356	2,484,310	0.6969	9.04%
I	SCHOOL DISTRICTS *	2,801,575,121	16,491,776	0.5887	60.03%
	<b>FILLMORE COUNTY</b>	<b>\$2,801,575,116</b>	<b>\$27,472,763</b>	<b>0.9806</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

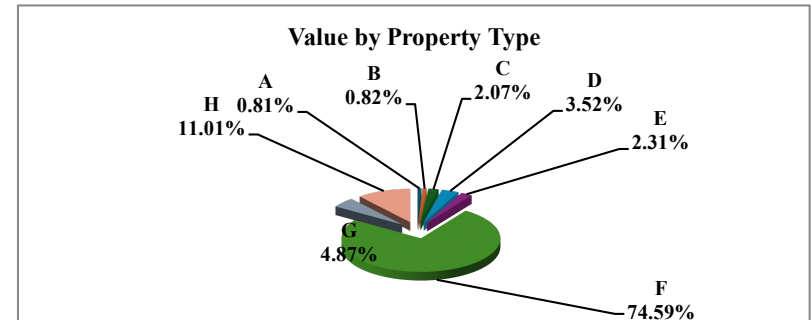


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$22,683,639	\$232,531	1.0251	0.85%
B	PUBLIC SERVIC ENTITIES	23,026,866	231,042	1.0034	0.84%
C	COMMERCIAL & INDUST. EQUIP.	58,079,479	843,611	1.4525	3.07%
D	AGRIC. MACHINERY & EQUIP.	98,620,622	899,125	0.9117	3.27%
E	AG-OUTBLDG & FARM SITE LAND	64,577,890	589,809	0.9133	2.15%
F	AGRICULTURAL LAND	2,089,770,210	18,760,786	0.8977	68.29%
G	COMMERCIAL, INDUST., & MINERAL	136,409,317	1,879,519	1.3779	6.84%
H	RESIDENTIAL **	308,407,093	4,036,340	1.3088	14.69%
	<b>FILLMORE COUNTY</b>	<b>\$2,801,575,116</b>	<b>\$27,472,763</b>	<b>0.9806</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$22,683,639	0.81%
B	PUBLIC SERVIC ENTITIES	23,026,866	0.82%
C	COMMERCIAL & INDUST. EQUIP.	58,079,479	2.07%
D	AGRIC. MACHINERY & EQUIP.	98,620,622	3.52%
E	AG-OUTBLDG & FARM SITE LAND	64,577,890	2.31%
F	AGRICULTURAL LAND	2,089,770,210	74.59%
G	COMMERCIAL, INDUST., & MINERAL	136,409,317	4.87%
H	RESIDENTIAL **	308,407,093	11.01%
	<b>FILLMORE COUNTY</b>	<b>\$2,801,575,116</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Franklin, NE  
**County Population:** 2,889  
 Residential & Recreational Records: 1,890  
 Commercial, Indust., & Mineral Records: 396  
 Agricultural Records: 2,760  
**Total Taxable Real Property Records:** 5,046

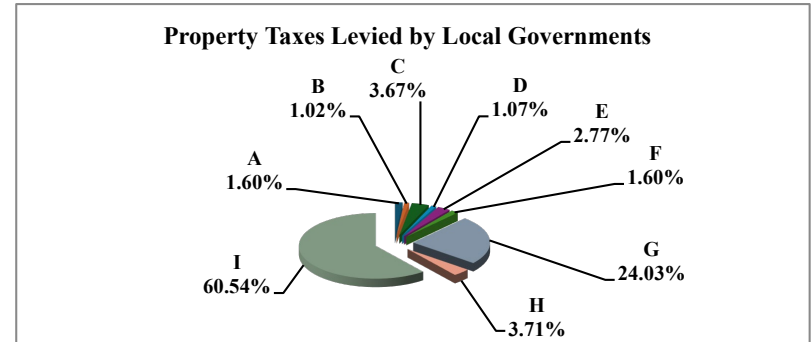
**Taxable Aglan Acres:**  
 Irrigated 112,999.64  
 Dryland 66,950.49  
 Grassland 169,895.97  
 Wasteland 544.05  
 Other 0.00  
**Total Acres 350,390.15**

## 31 FRANKLIN COUNTY

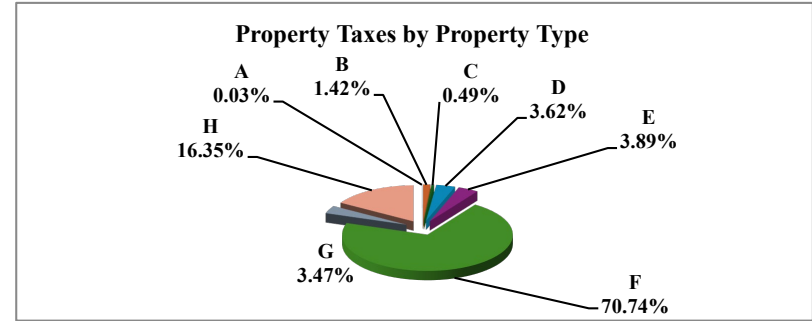
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 100%  
 Agricultural: 73%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$1,145,565,804	\$228,431	0.0199	1.60%
B	MISCELLANEOUS DISTRICTS	1,778,199,501	145,464	0.0082	1.02%
C	FIRE DISTRICTS	1,119,597,336	525,409	0.0469	3.67%
D	EDUCATIONAL SERVICE UNITS	1,145,565,804	152,893	0.0133	1.07%
E	NATURAL RESOURCE DISTRICTS	1,145,565,804	396,080	0.0346	2.77%
F	COMMUNITY COLLEGE	1,145,565,804	229,114	0.0200	1.60%
G	COUNTY	1,145,565,804	3,440,919	0.3004	24.03%
H	CITY OR VILLAGE	107,967,727	531,615	0.4924	3.71%
I	SCHOOL DISTRICTS *	1,145,565,804	8,669,032	0.7567	60.54%
	<b>FRANKLIN COUNTY</b>	<b>\$1,145,565,804</b>	<b>\$14,318,956</b>	<b>1.2499</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

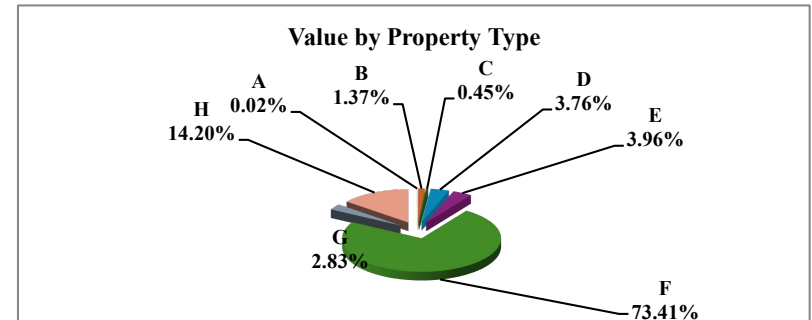


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$261,125	\$3,595	1.3767	0.03%
B	PUBLIC SERVIC ENTITIES	15,682,636	202,848	1.2935	1.42%
C	COMMERCIAL & INDUST. EQUIP.	5,135,747	70,024	1.3635	0.49%
D	AGRIC. MACHINERY & EQUIP.	43,103,591	517,926	1.2016	3.62%
E	AG-OUTBLDG & FARM SITE LAND	45,323,715	557,184	1.2293	3.89%
F	AGRICULTURAL LAND	841,006,455	10,128,665	1.2044	70.74%
G	COMMERCIAL, INDUST., & MINERAL	32,382,395	497,251	1.5356	3.47%
H	RESIDENTIAL **	162,670,140	2,341,463	1.4394	16.35%
	<b>FRANKLIN COUNTY</b>	<b>\$1,145,565,804</b>	<b>\$14,318,956</b>	<b>1.2499</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$261,125	0.02%
B	PUBLIC SERVIC ENTITIES	15,682,636	1.37%
C	COMMERCIAL & INDUST. EQUIP.	5,135,747	0.45%
D	AGRIC. MACHINERY & EQUIP.	43,103,591	3.76%
E	AG-OUTBLDG & FARM SITE LAND	45,323,715	3.96%
F	AGRICULTURAL LAND	841,006,455	73.41%
G	COMMERCIAL, INDUST., & MINERAL	32,382,395	2.83%
H	RESIDENTIAL **	162,670,140	14.20%
	<b>FRANKLIN COUNTY</b>	<b>\$1,145,565,804</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Stockville, NE  
**County Population:** 2,519  
 Residential & Recreational Records: 1,069  
 Commercial, Indust., & Mineral Records: 203  
 Agricultural Records: 2,729  
**Total Taxable Real Property Records:** 4,001

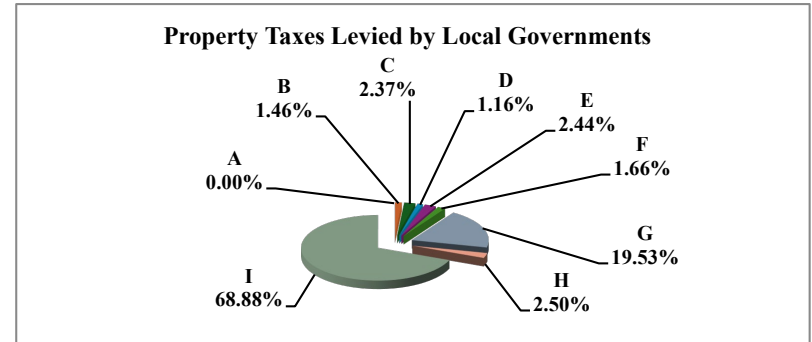
**Taxable Aglan Acres:**  
 Irrigated 76,757.38  
 Dryland 152,652.26  
 Grassland 366,674.52  
 Wasteland 0.00  
 Other 1,067.37  
**Total Acres 597,151.53**

## 32 FRONTIER COUNTY

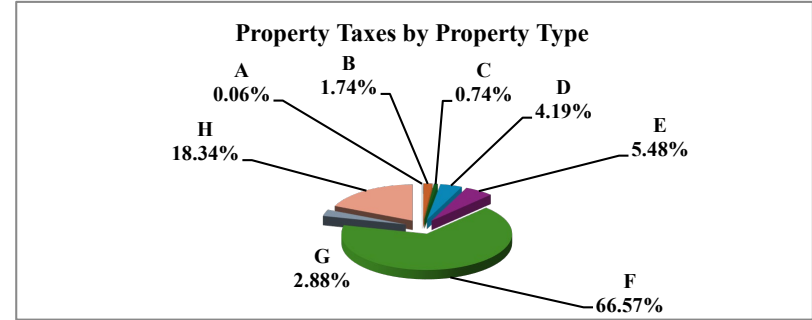
**2024 Levels of Value**  
 Residential: 98%  
 Commercial: 100%  
 Agricultural: 74%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,328,402,642	192,888	0.0145	1.46%
C	FIRE DISTRICTS	1,102,831,613	313,985	0.0285	2.37%
D	EDUCATIONAL SERVICE UNITS	1,102,831,613	153,331	0.0139	1.16%
E	NATURAL RESOURCE DISTRICTS	1,102,831,614	323,553	0.0293	2.44%
F	COMMUNITY COLLEGE	1,102,831,611	220,458	0.0200	1.66%
G	COUNTY	1,102,831,611	2,587,401	0.2346	19.53%
H	CITY OR VILLAGE	104,839,576	331,672	0.3164	2.50%
I	SCHOOL DISTRICTS *	1,102,831,622	9,126,575	0.8276	68.88%
	<b>FRONTIER COUNTY</b>	<b>\$1,102,831,611</b>	<b>\$13,249,864</b>	<b>1.2014</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

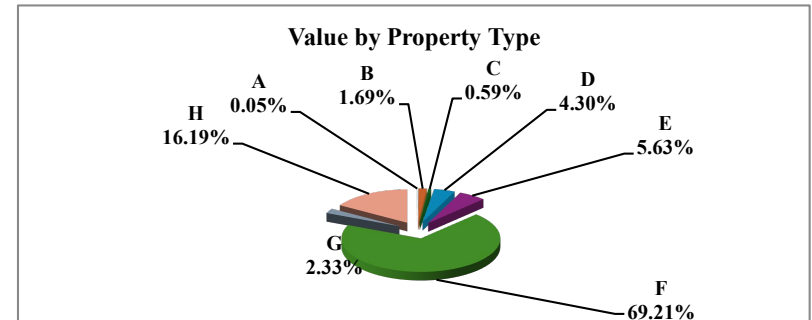


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$604,877	\$7,917	1.3088	0.06%
B	PUBLIC SERVIC ENTITIES	18,677,774	229,959	1.2312	1.74%
C	COMMERCIAL & INDUST. EQUIP.	6,545,674	98,561	1.5057	0.74%
D	AGRIC. MACHINERY & EQUIP.	47,392,502	555,622	1.1724	4.19%
E	AG-OUTBLDG & FARM SITE LAND	62,049,201	726,193	1.1704	5.48%
F	AGRICULTURAL LAND	763,242,279	8,820,145	1.1556	66.57%
G	COMMERCIAL, INDUST., & MINERAL	25,737,621	381,957	1.4840	2.88%
H	RESIDENTIAL **	178,581,683	2,429,511	1.3604	18.34%
	<b>FRONTIER COUNTY</b>	<b>\$1,102,831,611</b>	<b>\$13,249,864</b>	<b>1.2014</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$604,877	0.05%
B	PUBLIC SERVIC ENTITIES	18,677,774	1.69%
C	COMMERCIAL & INDUST. EQUIP.	6,545,674	0.59%
D	AGRIC. MACHINERY & EQUIP.	47,392,502	4.30%
E	AG-OUTBLDG & FARM SITE LAND	62,049,201	5.63%
F	AGRICULTURAL LAND	763,242,279	69.21%
G	COMMERCIAL, INDUST., & MINERAL	25,737,621	2.33%
H	RESIDENTIAL **	178,581,683	16.19%
	<b>FRONTIER COUNTY</b>	<b>\$1,102,831,611</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Beaver City, NE  
**County Population:** 4,636  
 Residential & Recreational Records: 2,796  
 Commercial, Indust., & Mineral Records: 454  
 Agricultural Records: 3,136  
**Total Taxable Real Property Records:** 6,386

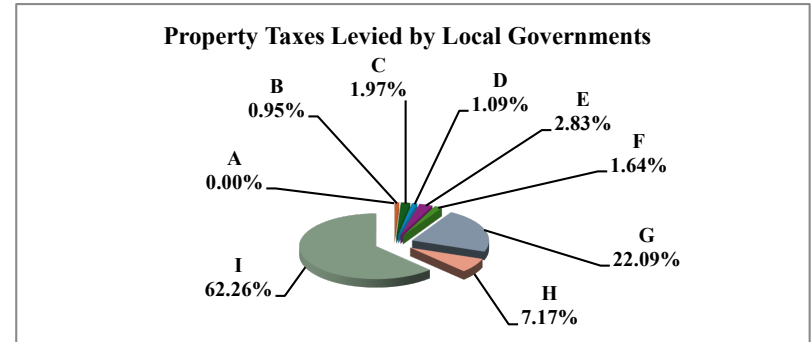
**Taxable Agland Acres:**  
 Irrigated 68,934.00  
 Dryland 188,160.19  
 Grassland 176,083.07  
 Wasteland 6,780.44  
 Other 436.38  
**Total Acres 440,394.08**

### 33 FURNAS COUNTY

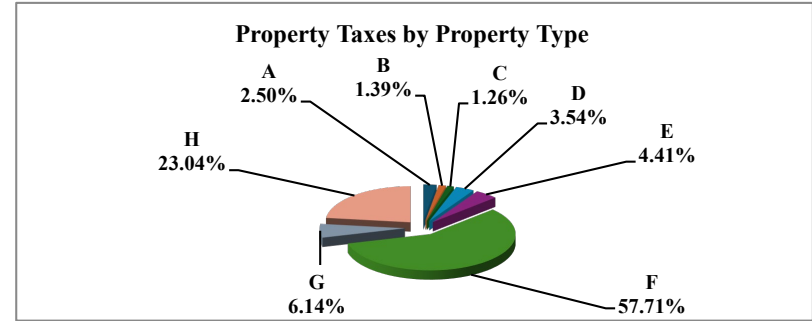
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,542,430,675	147,775	0.0096	0.95%
C	FIRE DISTRICTS	1,062,269,205	307,035	0.0289	1.97%
D	EDUCATIONAL SERVICE UNITS	1,279,751,957	170,826	0.0133	1.09%
E	NATURAL RESOURCE DISTRICTS	1,279,751,957	442,475	0.0346	2.83%
F	COMMUNITY COLLEGE	1,279,751,957	255,952	0.0200	1.64%
G	COUNTY	1,279,751,957	3,450,601	0.2696	22.09%
H	CITY OR VILLAGE	220,983,502	1,119,268	0.5065	7.17%
I	SCHOOL DISTRICTS *	1,279,751,957	9,723,680	0.7598	62.26%
	<b>FURNAS COUNTY</b>	<b>\$1,279,751,957</b>	<b>\$15,617,612</b>	<b>1.2204</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

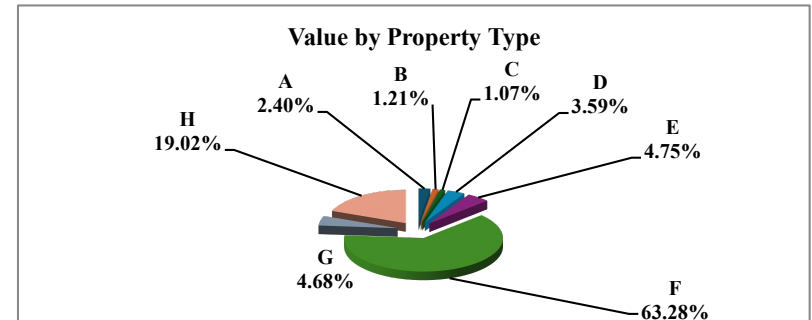


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$30,725,850	\$389,957	1.2692	2.50%
B	PUBLIC SERVIC ENTITIES	15,514,194	217,629	1.4028	1.39%
C	COMMERCIAL & INDUST. EQUIP.	13,697,259	196,763	1.4365	1.26%
D	AGRIC. MACHINERY & EQUIP.	45,974,890	553,577	1.2041	3.54%
E	AG-OUTBLDG & FARM SITE LAND	60,738,650	688,453	1.1335	4.41%
F	AGRICULTURAL LAND	809,788,610	9,012,901	1.1130	57.71%
G	COMMERCIAL, INDUST., & MINERAL	59,867,939	959,363	1.6025	6.14%
H	RESIDENTIAL **	243,444,565	3,598,968	1.4784	23.04%
	<b>FURNAS COUNTY</b>	<b>\$1,279,751,957</b>	<b>\$15,617,612</b>	<b>1.2204</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$30,725,850	2.40%
B	PUBLIC SERVIC ENTITIES	15,514,194	1.21%
C	COMMERCIAL & INDUST. EQUIP.	13,697,259	1.07%
D	AGRIC. MACHINERY & EQUIP.	45,974,890	3.59%
E	AG-OUTBLDG & FARM SITE LAND	60,738,650	4.75%
F	AGRICULTURAL LAND	809,788,610	63.28%
G	COMMERCIAL, INDUST., & MINERAL	59,867,939	4.68%
H	RESIDENTIAL **	243,444,565	19.02%
	<b>FURNAS COUNTY</b>	<b>\$1,279,751,957</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Beatrice, NE  
**County Population:** 21,704  
 Residential & Recreational Records: 9,504  
 Commercial, Indust., & Mineral Records: 1,237  
 Agricultural Records: 5,853  
**Total Taxable Real Property Records:** 16,594

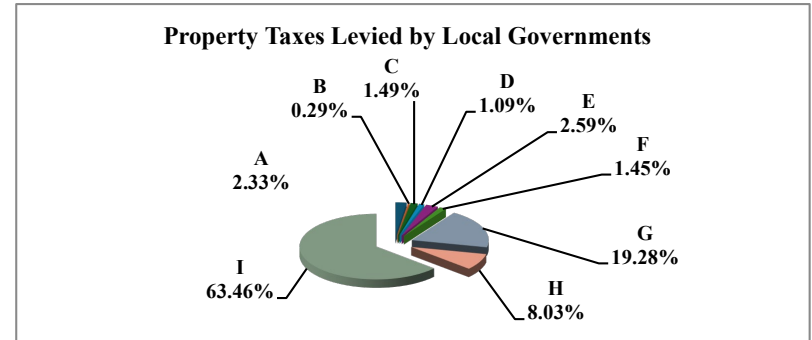
**Taxable Agland Acres:**  
 Irrigated 77,101.41  
 Dryland 307,929.62  
 Grassland 109,953.92  
 Wasteland 11,425.98  
 Other 0.00  
**Total Acres 506,410.93**

### 34 GAGE COUNTY

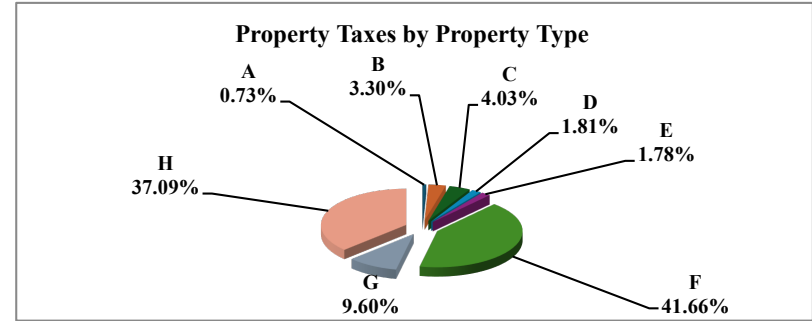
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 100%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$3,238,749,394	\$1,358,910	0.0420	2.33%
B	MISCELLANEOUS DISTRICTS	8,417,248,822	166,071	0.0020	0.29%
C	FIRE DISTRICTS	2,997,239,874	866,754	0.0289	1.49%
D	EDUCATIONAL SERVICE UNITS	4,208,624,409	633,517	0.0151	1.09%
E	NATURAL RESOURCE DISTRICTS	4,208,624,412	1,509,062	0.0359	2.59%
F	COMMUNITY COLLEGE	4,208,624,411	841,730	0.0200	1.45%
G	COUNTY	4,208,624,411	11,222,564	0.2667	19.28%
H	CITY OR VILLAGE	1,226,840,989	4,671,563	0.3808	8.03%
I	SCHOOL DISTRICTS *	4,208,624,415	36,934,983	0.8776	63.46%
	<b>GAGE COUNTY</b>	<b>\$4,208,624,411</b>	<b>\$58,205,154</b>	<b>1.3830</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

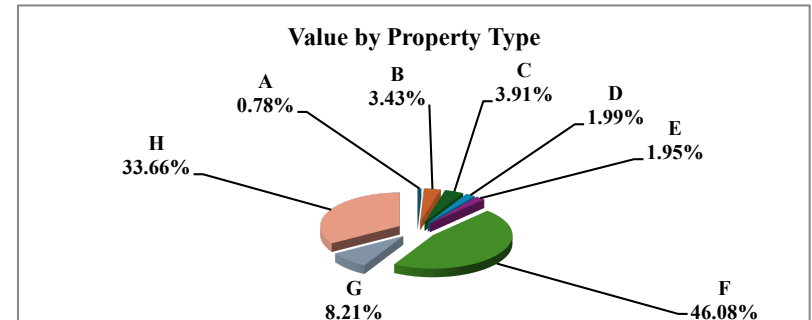


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$32,768,182	\$423,656	1.2929	0.73%
B	PUBLIC SERVIC ENTITIES	144,150,205	1,920,686	1.3324	3.30%
C	COMMERCIAL & INDUST. EQUIP.	164,364,503	2,346,128	1.4274	4.03%
D	AGRIC. MACHINERY & EQUIP.	83,706,421	1,053,577	1.2587	1.81%
E	AG-OUTBLDG & FARM SITE LAND	82,027,440	1,034,527	1.2612	1.78%
F	AGRICULTURAL LAND	1,939,242,485	24,246,759	1.2503	41.66%
G	COMMERCIAL, INDUST., & MINERAL	345,567,570	5,590,019	1.6176	9.60%
H	RESIDENTIAL **	1,416,797,605	21,589,801	1.5238	37.09%
	<b>GAGE COUNTY</b>	<b>\$4,208,624,411</b>	<b>\$58,205,154</b>	<b>1.3830</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$32,768,182	0.78%
B	PUBLIC SERVIC ENTITIES	144,150,205	3.43%
C	COMMERCIAL & INDUST. EQUIP.	164,364,503	3.91%
D	AGRIC. MACHINERY & EQUIP.	83,706,421	1.99%
E	AG-OUTBLDG & FARM SITE LAND	82,027,440	1.95%
F	AGRICULTURAL LAND	1,939,242,485	46.08%
G	COMMERCIAL, INDUST., & MINERAL	345,567,570	8.21%
H	RESIDENTIAL **	1,416,797,605	33.66%
	<b>GAGE COUNTY</b>	<b>\$4,208,624,411</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Oshkosh, NE  
**County Population:** 1,874  
 Residential & Recreational Records: 1,116  
 Commercial, Indust., & Mineral Records: 220  
 Agricultural Records: 3,298  
**Total Taxable Real Property Records:** 4,634

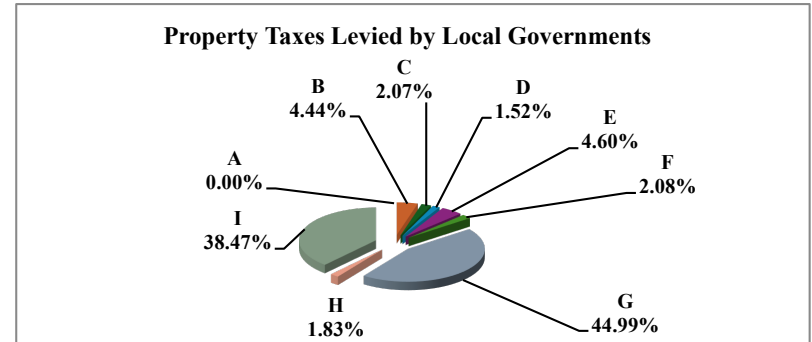
**Taxable Agland Acres:**  
 Irrigated 38,005.83  
 Dryland 105,318.71  
 Grassland 882,141.21  
 Wasteland 17,921.46  
 Other 1,245.22  
**Total Acres 1,044,632.43**

## 35 GARDEN COUNTY

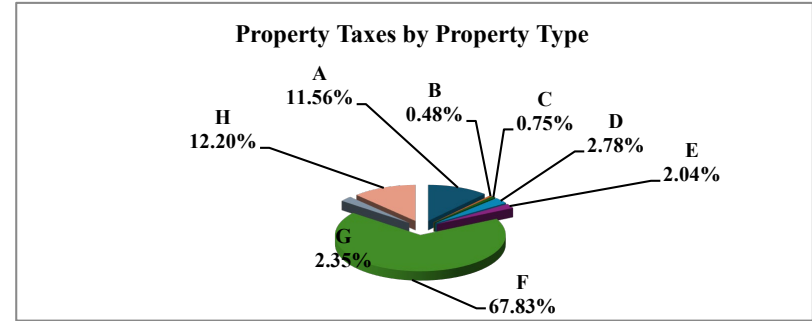
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 96%  
 Agricultural: 75%  
 Ag Special Value: 75%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,336,627,323	405,151	0.0121	4.44%
C	FIRE DISTRICTS	887,170,210	188,592	0.0213	2.07%
D	EDUCATIONAL SERVICE UNITS	900,935,388	138,835	0.0154	1.52%
E	NATURAL RESOURCE DISTRICTS	900,935,387	419,630	0.0466	4.60%
F	COMMUNITY COLLEGE	900,935,387	190,287	0.0211	2.08%
G	COUNTY	900,935,387	4,106,627	0.4558	44.99%
H	CITY OR VILLAGE	57,409,433	167,139	0.2911	1.83%
I	SCHOOL DISTRICTS *	900,935,388	3,510,926	0.3897	38.47%
	<b>GARDEN COUNTY</b>	<b>\$900,935,387</b>	<b>\$9,127,187</b>	<b>1.0131</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

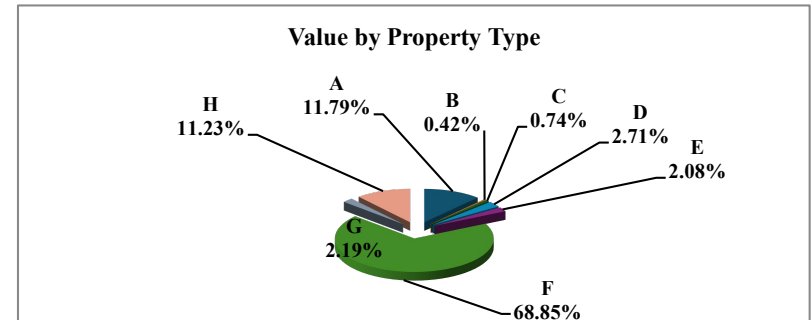


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$106,196,333	\$1,055,300	0.9937	11.56%
B	PUBLIC SERVIC ENTITIES	3,814,445	43,900	1.1509	0.48%
C	COMMERCIAL & INDUST. EQUIP.	6,667,151	68,550	1.0282	0.75%
D	AGRIC. MACHINERY & EQUIP.	24,416,012	254,073	1.0406	2.78%
E	AG-OUTBLDG & FARM SITE LAND	18,736,635	186,167	0.9936	2.04%
F	AGRICULTURAL LAND	620,254,469	6,190,593	0.9981	67.83%
G	COMMERCIAL, INDUST., & MINERAL	19,698,151	214,701	1.0900	2.35%
H	RESIDENTIAL **	101,152,191	1,113,904	1.1012	12.20%
	<b>GARDEN COUNTY</b>	<b>\$900,935,387</b>	<b>\$9,127,187</b>	<b>1.0131</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$106,196,333	11.79%
B	PUBLIC SERVIC ENTITIES	3,814,445	0.42%
C	COMMERCIAL & INDUST. EQUIP.	6,667,151	0.74%
D	AGRIC. MACHINERY & EQUIP.	24,416,012	2.71%
E	AG-OUTBLDG & FARM SITE LAND	18,736,635	2.08%
F	AGRICULTURAL LAND	620,254,469	68.85%
G	COMMERCIAL, INDUST., & MINERAL	19,698,151	2.19%
H	RESIDENTIAL **	101,152,191	11.23%
	<b>GARDEN COUNTY</b>	<b>\$900,935,387</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Burwell, NE  
**County Population:** 1,813  
 Residential & Recreational Records: 938  
 Commercial, Indust., & Mineral Records: 159  
 Agricultural Records: 1,384  
**Total Taxable Real Property Records:** 2,481

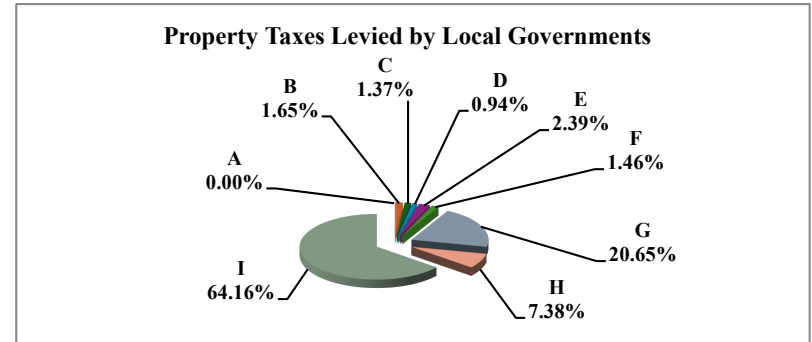
**Taxable Aglan Acres:**  
 Irrigated 20,434.15  
 Dryland 6,940.19  
 Grassland 317,815.00  
 Wasteland 9,797.65  
 Other 297.65  
**Total Acres 355,284.64**

## 36 GARFIELD COUNTY

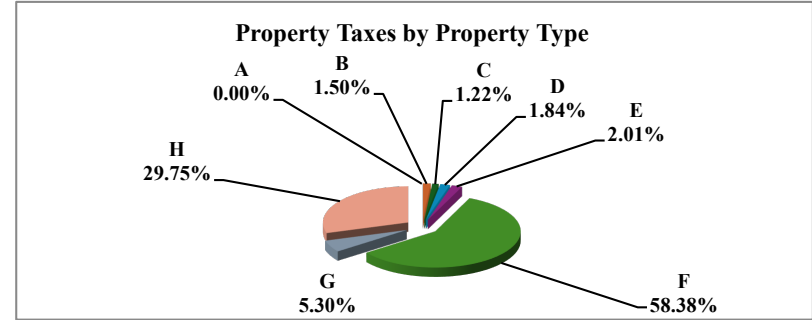
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 100%  
 Agricultural: 75%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	658,332,069	129,103	0.0196	1.65%
C	FIRE DISTRICTS	570,001,943	107,106	0.0188	1.37%
D	EDUCATIONAL SERVICE UNITS	570,001,943	73,282	0.0129	0.94%
E	NATURAL RESOURCE DISTRICTS	570,001,943	186,728	0.0328	2.39%
F	COMMUNITY COLLEGE	570,001,943	114,002	0.0200	1.46%
G	COUNTY	570,001,943	1,613,114	0.2830	20.65%
H	CITY OR VILLAGE	88,203,153	576,758	0.6539	7.38%
I	SCHOOL DISTRICTS *	570,001,944	5,012,674	0.8794	64.16%
	<b>GARFIELD COUNTY</b>	<b>\$570,001,943</b>	<b>\$7,812,768</b>	<b>1.3707</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

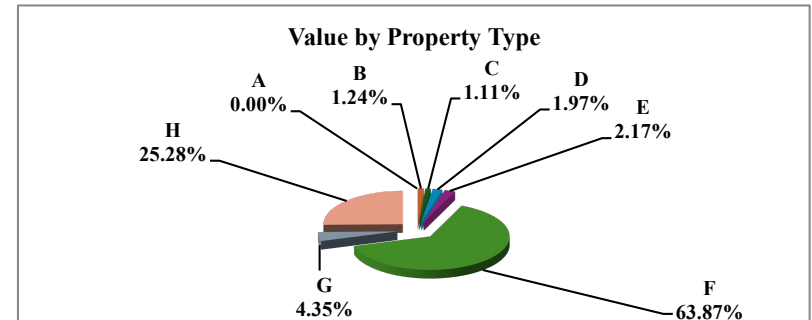


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	7,050,976	116,904	1.6580	1.50%
C	COMMERCIAL & INDUST. EQUIP.	6,299,874	95,594	1.5174	1.22%
D	AGRIC. MACHINERY & EQUIP.	11,254,620	144,086	1.2802	1.84%
E	AG-OUTBLDG & FARM SITE LAND	12,393,845	156,973	1.2665	2.01%
F	AGRICULTURAL LAND	364,080,351	4,560,705	1.2527	58.38%
G	COMMERCIAL, INDUST., & MINERAL	24,814,048	413,949	1.6682	5.30%
H	RESIDENTIAL **	144,108,229	2,324,556	1.6131	29.75%
	<b>GARFIELD COUNTY</b>	<b>\$570,001,943</b>	<b>\$7,812,768</b>	<b>1.3707</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	7,050,976	1.24%
C	COMMERCIAL & INDUST. EQUIP.	6,299,874	1.11%
D	AGRIC. MACHINERY & EQUIP.	11,254,620	1.97%
E	AG-OUTBLDG & FARM SITE LAND	12,393,845	2.17%
F	AGRICULTURAL LAND	364,080,351	63.87%
G	COMMERCIAL, INDUST., & MINERAL	24,814,048	4.35%
H	RESIDENTIAL **	144,108,229	25.28%
	<b>GARFIELD COUNTY</b>	<b>\$570,001,943</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Elwood, NE  
**County Population:** 1,893  
 Residential & Recreational Records: 1,300  
 Commercial, Indust., & Mineral Records: 122  
 Agricultural Records: 1,715  
**Total Taxable Real Property Records:** 3,137

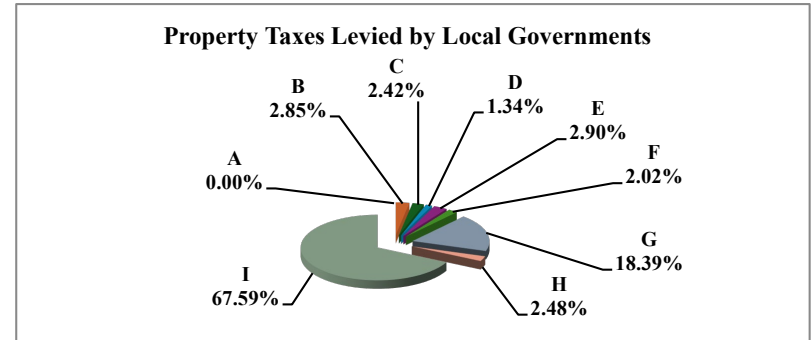
**Taxable Aglan Acres:**  
 Irrigated 94,000.85  
 Dryland 54,221.11  
 Grassland 130,209.65  
 Wasteland 565.64  
 Other 504.90  
**Total Acres 279,502.15**

### 37 GOSPER COUNTY

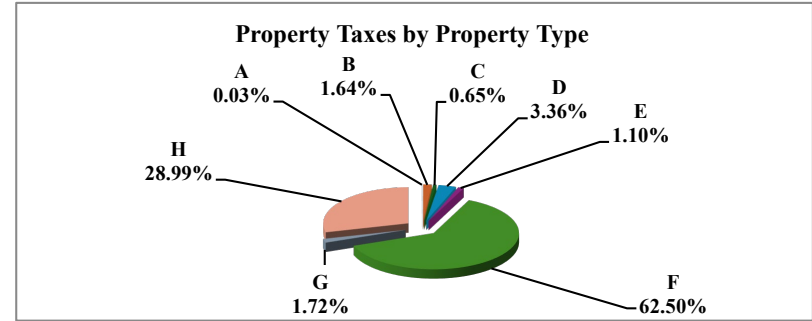
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 100%  
 Agricultural: 70%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,419,863,776	311,097	0.0219	2.85%
C	FIRE DISTRICTS	1,102,018,963	264,480	0.0240	2.42%
D	EDUCATIONAL SERVICE UNITS	1,102,018,969	145,788	0.0132	1.34%
E	NATURAL RESOURCE DISTRICTS	1,102,018,968	316,390	0.0287	2.90%
F	COMMUNITY COLLEGE	1,102,018,968	220,404	0.0200	2.02%
G	COUNTY	1,102,018,968	2,006,130	0.1820	18.39%
H	CITY OR VILLAGE	54,406,197	270,792	0.4977	2.48%
I	SCHOOL DISTRICTS *	1,102,018,963	7,372,307	0.6690	67.59%
	<b>GOSPER COUNTY</b>	<b>\$1,102,018,968</b>	<b>\$10,907,389</b>	<b>0.9898</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

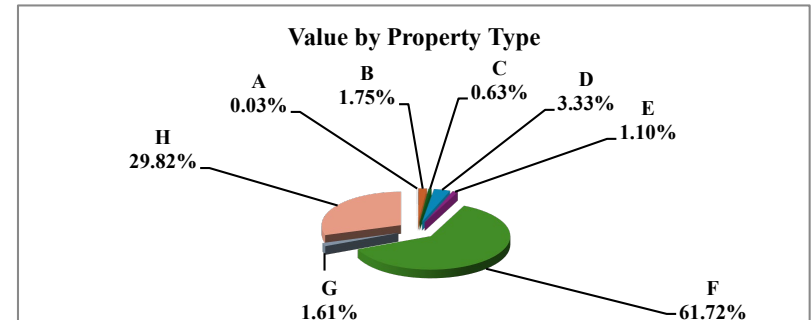


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$378,405	\$3,555	0.9395	0.03%
B	PUBLIC SERVIC ENTITIES	19,303,658	179,301	0.9288	1.64%
C	COMMERCIAL & INDUST. EQUIP.	6,965,946	70,759	1.0158	0.65%
D	AGRIC. MACHINERY & EQUIP.	36,719,867	366,017	0.9968	3.36%
E	AG-OUTBLDG & FARM SITE LAND	12,148,553	120,187	0.9893	1.10%
F	AGRICULTURAL LAND	680,133,018	6,817,471	1.0024	62.50%
G	COMMERCIAL, INDUST., & MINERAL	17,731,992	187,662	1.0583	1.72%
H	RESIDENTIAL **	328,637,529	3,162,438	0.9623	28.99%
	<b>GOSPER COUNTY</b>	<b>\$1,102,018,968</b>	<b>\$10,907,389</b>	<b>0.9898</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$378,405	0.03%
B	PUBLIC SERVIC ENTITIES	19,303,658	1.75%
C	COMMERCIAL & INDUST. EQUIP.	6,965,946	0.63%
D	AGRIC. MACHINERY & EQUIP.	36,719,867	3.33%
E	AG-OUTBLDG & FARM SITE LAND	12,148,553	1.10%
F	AGRICULTURAL LAND	680,133,018	61.72%
G	COMMERCIAL, INDUST., & MINERAL	17,731,992	1.61%
H	RESIDENTIAL **	328,637,529	29.82%
	<b>GOSPER COUNTY</b>	<b>\$1,102,018,968</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

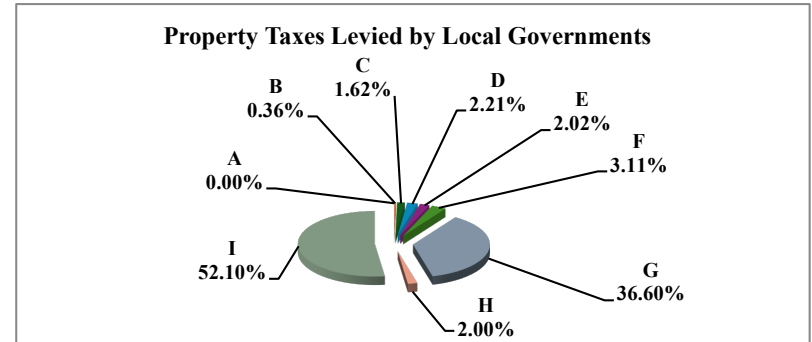
<b>County Seat:</b>	Hyannis, NE	<b>Taxable Agland Acres:</b>	
<b>County Population:</b>	611	Irrigated	1,866.66
Residential & Recreational Records:	344	Dryland	0.00
Commercial, Indust., & Mineral Records:	78	Grassland	483,223.22
Agricultural Records:	1,313	Wasteland	10,265.12
<b>Total Taxable Real Property Records:</b>	<b>1,735</b>	Other	0.00
		<b>Total Acres</b>	<b>495,355.00</b>

## 38 GRANT COUNTY

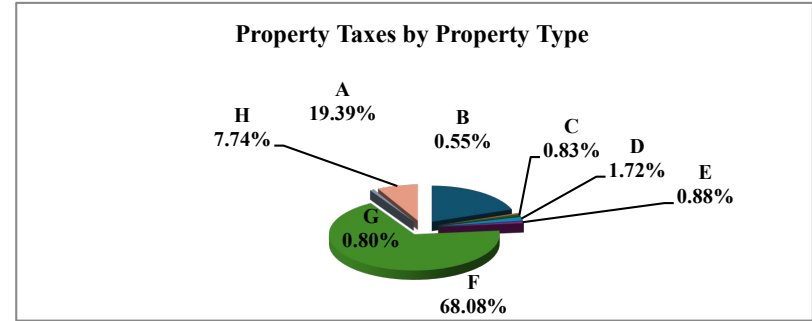
<b>2024 Levels of Value</b>	
Residential:	100%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	144,466,379	9,958	0.0069	0.36%
C	FIRE DISTRICTS	411,577,968	45,245	0.0110	1.62%
D	EDUCATIONAL SERVICE UNITS	411,577,968	61,737	0.0150	2.21%
E	NATURAL RESOURCE DISTRICTS	411,577,968	56,481	0.0137	2.02%
F	COMMUNITY COLLEGE	411,577,968	86,930	0.0211	3.11%
G	COUNTY	411,577,968	1,023,643	0.2487	36.60%
H	CITY OR VILLAGE	12,445,703	55,947	0.4495	2.00%
I	SCHOOL DISTRICTS *	411,577,968	1,457,180	0.3540	52.10%
	<b>GRANT COUNTY</b>	<b>\$411,577,968</b>	<b>\$2,797,121</b>	<b>0.6796</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

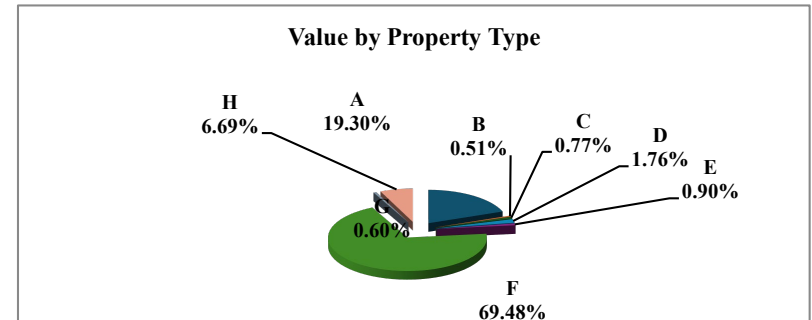


	Property Type:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$79,426,425	\$542,478	0.6830	19.39%
B	PUBLIC SERVIC ENTITIES	2,080,079	15,263	0.7338	0.55%
C	COMMERCIAL & INDUST. EQUIP.	3,151,950	23,316	0.7397	0.83%
D	AGRIC. MACHINERY & EQUIP.	7,225,151	48,233	0.6676	1.72%
E	AG-OUTBLDG & FARM SITE LAND	3,713,912	24,748	0.6664	0.88%
F	AGRICULTURAL LAND	285,961,700	1,904,345	0.6659	68.08%
G	COMMERCIAL, INDUST., & MINERAL	2,473,864	22,300	0.9014	0.80%
H	RESIDENTIAL **	27,544,887	216,438	0.7858	7.74%
	<b>GRANT COUNTY</b>	<b>\$411,577,968</b>	<b>\$2,797,121</b>	<b>0.6796</b>	<b>100.00%</b>



	Property Type:	2024 VALUE	Value % of Total
A	RAILROADS	\$79,426,425	19.30%
B	PUBLIC SERVIC ENTITIES	2,080,079	0.51%
C	COMMERCIAL & INDUST. EQUIP.	3,151,950	0.77%
D	AGRIC. MACHINERY & EQUIP.	7,225,151	1.76%
E	AG-OUTBLDG & FARM SITE LAND	3,713,912	0.90%
F	AGRICULTURAL LAND	285,961,700	69.48%
G	COMMERCIAL, INDUST., & MINERAL	2,473,864	0.60%
H	RESIDENTIAL **	27,544,887	6.69%
	<b>GRANT COUNTY</b>	<b>\$411,577,968</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Greeley, NE  
**County Population:** 2,188  
 Residential & Recreational Records: 1,124  
 Commercial, Indust., & Mineral Records: 213  
 Agricultural Records: 1,963  
**Total Taxable Real Property Records:** 3,300

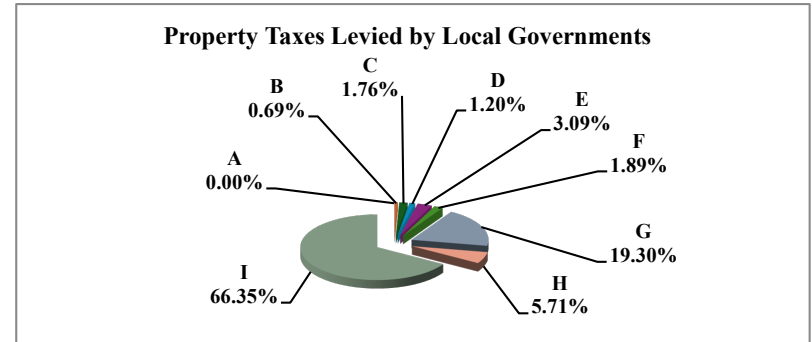
**Taxable Agland Acres:**  
 Irrigated 108,794.40  
 Dryland 30,758.00  
 Grassland 210,834.25  
 Wasteland 711.16  
 Other 1,333.53  
**Total Acres 352,431.34**

## 39 GREELEY COUNTY

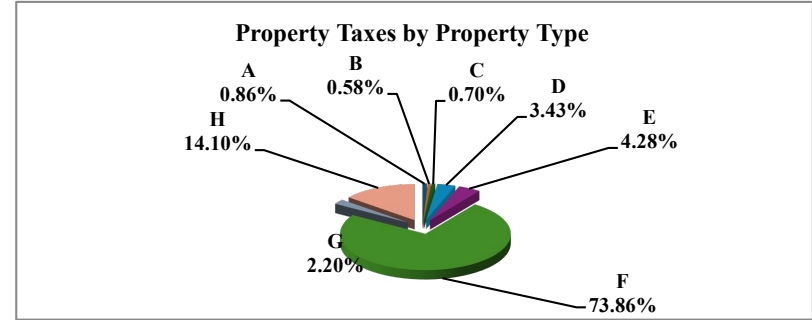
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,751,147,174	83,514	0.0048	0.69%
C	FIRE DISTRICTS	1,107,294,968	213,052	0.0192	1.76%
D	EDUCATIONAL SERVICE UNITS	1,142,224,102	145,878	0.0128	1.20%
E	NATURAL RESOURCE DISTRICTS	1,142,224,102	374,182	0.0328	3.09%
F	COMMUNITY COLLEGE	1,142,224,102	228,446	0.0200	1.89%
G	COUNTY	1,142,224,102	2,337,222	0.2046	19.30%
H	CITY OR VILLAGE	86,369,781	691,870	0.8011	5.71%
I	SCHOOL DISTRICTS *	1,142,224,100	8,033,735	0.7033	66.35%
	<b>GREELEY COUNTY</b>	<b>\$1,142,224,102</b>	<b>\$12,107,897</b>	<b>1.0600</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

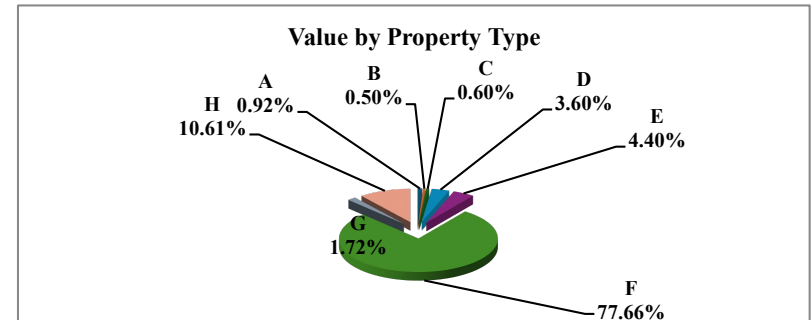


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$10,555,353	\$103,708	0.9825	0.86%
B	PUBLIC SERVIC ENTITIES	5,659,148	70,022	1.2373	0.58%
C	COMMERCIAL & INDUST. EQUIP.	6,808,944	84,718	1.2442	0.70%
D	AGRIC. MACHINERY & EQUIP.	41,167,642	415,633	1.0096	3.43%
E	AG-OUTBLDG & FARM SITE LAND	50,210,643	518,123	1.0319	4.28%
F	AGRICULTURAL LAND	887,066,610	8,942,299	1.0081	73.86%
G	COMMERCIAL, INDUST., & MINERAL	19,600,745	266,108	1.3576	2.20%
H	RESIDENTIAL **	121,155,017	1,707,286	1.4092	14.10%
	<b>GREELEY COUNTY</b>	<b>\$1,142,224,102</b>	<b>\$12,107,897</b>	<b>1.0600</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$10,555,353	0.92%
B	PUBLIC SERVIC ENTITIES	5,659,148	0.50%
C	COMMERCIAL & INDUST. EQUIP.	6,808,944	0.60%
D	AGRIC. MACHINERY & EQUIP.	41,167,642	3.60%
E	AG-OUTBLDG & FARM SITE LAND	50,210,643	4.40%
F	AGRICULTURAL LAND	887,066,610	77.66%
G	COMMERCIAL, INDUST., & MINERAL	19,600,745	1.72%
H	RESIDENTIAL **	121,155,017	10.61%
	<b>GREELEY COUNTY</b>	<b>\$1,142,224,102</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Grand Island, NE  
**County Population:** 62,895  
 Residential & Recreational Records: 21,515  
 Commercial, Indust., & Mineral Records: 2,951  
 Agricultural Records: 3,542  
**Total Taxable Real Property Records:** 28,008

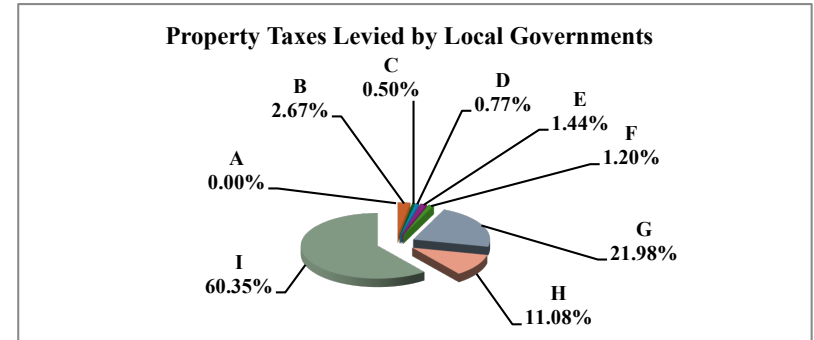
**Taxable Agland Acres:**  
 Irrigated 218,445.40  
 Dryland 16,789.40  
 Grassland 49,184.25  
 Wasteland 4,714.18  
 Other 5,844.68  
**Total Acres 294,977.91**

### 40 HALL COUNTY

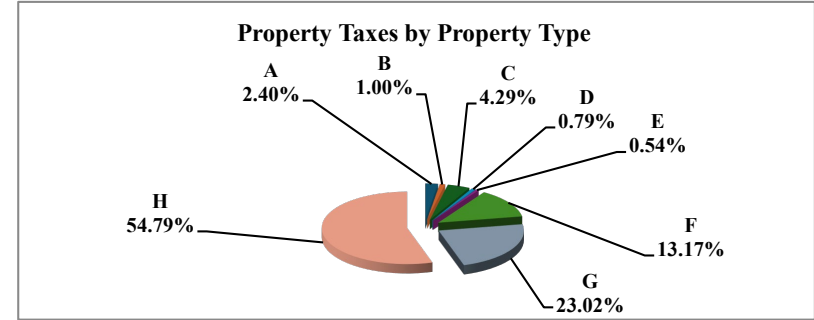
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 94%  
 Agricultural: 75%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$7,516,210,349	\$0	0.0000	0.00%
B	MISCELLANEOUS DISTRICTS	19,812,684,690	3,339,862	0.0169	2.67%
C	FIRE DISTRICTS	2,482,798,777	623,663	0.0251	0.50%
D	EDUCATIONAL SERVICE UNITS	7,517,966,340	963,612	0.0128	0.77%
E	NATURAL RESOURCE DISTRICTS	7,517,966,343	1,796,695	0.0239	1.44%
F	COMMUNITY COLLEGE	7,517,966,344	1,503,595	0.0200	1.20%
G	COUNTY	7,517,966,345	27,467,300	0.3654	21.98%
H	CITY OR VILLAGE	5,035,617,570	13,844,213	0.2749	11.08%
I	SCHOOL DISTRICTS *	7,517,966,348	75,411,085	1.0031	60.35%
	<b>HALL COUNTY</b>	<b>\$7,517,966,345</b>	<b>\$124,950,025</b>	<b>1.6620</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

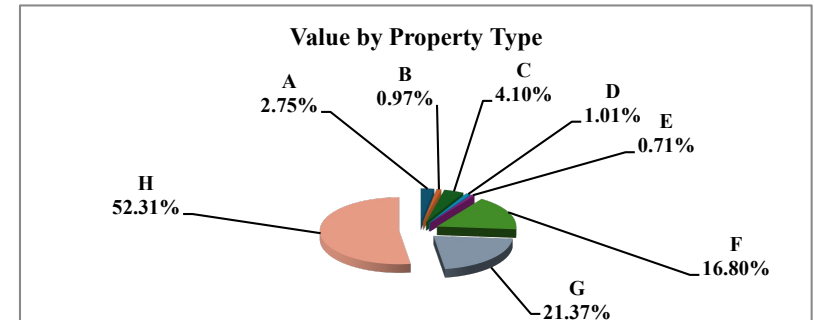


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$206,585,212	\$2,996,344	1.4504	2.40%
B	PUBLIC SERVIC ENTITIES	72,567,484	1,250,201	1.7228	1.00%
C	COMMERCIAL & INDUST. EQUIP.	307,894,308	5,360,186	1.7409	4.29%
D	AGRIC. MACHINERY & EQUIP.	75,706,242	985,486	1.3017	0.79%
E	AG-OUTBLDG & FARM SITE LAND	53,218,001	676,928	1.2720	0.54%
F	AGRICULTURAL LAND	1,262,854,639	16,456,040	1.3031	13.17%
G	COMMERCIAL, INDUST., & MINERAL	1,606,775,298	28,766,868	1.7903	23.02%
H	RESIDENTIAL **	3,932,365,161	68,457,973	1.7409	54.79%
	<b>HALL COUNTY</b>	<b>\$7,517,966,345</b>	<b>\$124,950,025</b>	<b>1.6620</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$206,585,212	2.75%
B	PUBLIC SERVIC ENTITIES	72,567,484	0.97%
C	COMMERCIAL & INDUST. EQUIP.	307,894,308	4.10%
D	AGRIC. MACHINERY & EQUIP.	75,706,242	1.01%
E	AG-OUTBLDG & FARM SITE LAND	53,218,001	0.71%
F	AGRICULTURAL LAND	1,262,854,639	16.80%
G	COMMERCIAL, INDUST., & MINERAL	1,606,775,298	21.37%
H	RESIDENTIAL **	3,932,365,161	52.31%
	<b>HALL COUNTY</b>	<b>\$7,517,966,345</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Aurora, NE  
**County Population:** 9,429  
 Residential & Recreational Records: 5,071  
 Commercial, Indust., & Mineral Records: 554  
 Agricultural Records: 3,431  
**Total Taxable Real Property Records:** 9,056

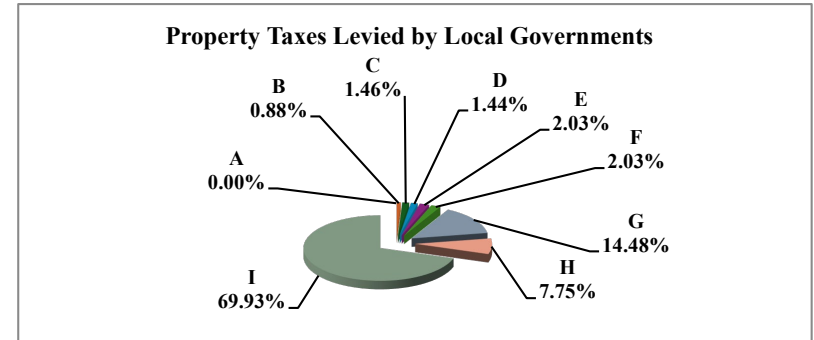
**Taxable Agland Acres:**  
 Irrigated 273,465.72  
 Dryland 20,429.47  
 Grassland 22,228.69  
 Wasteland 2,379.48  
 Other 2,804.10  
**Total Acres 321,307.46**

## 41 HAMILTON COUNTY

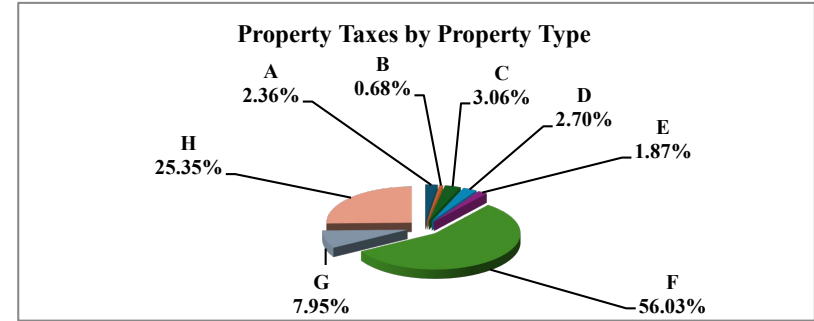
**2024 Levels of Value**  
 Residential: 92%  
 Commercial: 99%  
 Agricultural: 73%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,328,050,535	332,271	0.0077	0.88%
C	FIRE DISTRICTS	3,232,639,780	546,965	0.0169	1.46%
D	EDUCATIONAL SERVICE UNITS	3,811,026,017	541,507	0.0142	1.44%
E	NATURAL RESOURCE DISTRICTS	3,811,026,017	763,215	0.0200	2.03%
F	COMMUNITY COLLEGE	3,811,026,017	762,207	0.0200	2.03%
G	COUNTY	3,811,026,017	5,442,150	0.1428	14.48%
H	CITY OR VILLAGE	626,000,256	2,910,571	0.4649	7.75%
I	SCHOOL DISTRICTS *	3,811,026,017	26,279,284	0.6896	69.93%
	<b>HAMILTON COUNTY</b>	<b>\$3,811,026,017</b>	<b>\$37,578,170</b>	<b>0.9860</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

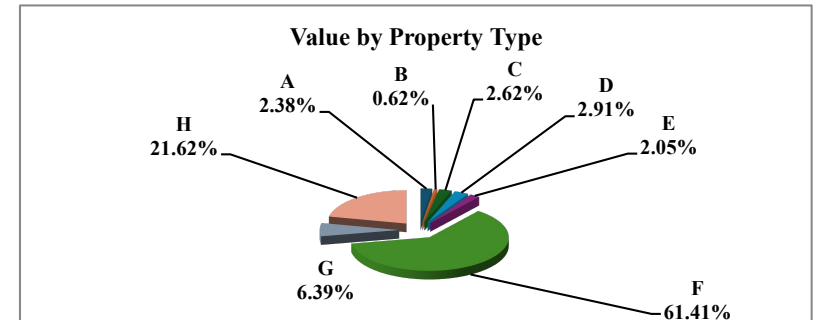


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$90,732,963	\$886,608	0.9772	2.36%
B	PUBLIC SERVIC ENTITIES	23,686,683	256,253	1.0818	0.68%
C	COMMERCIAL & INDUST. EQUIP.	99,827,819	1,151,609	1.1536	3.06%
D	AGRIC. MACHINERY & EQUIP.	111,008,346	1,012,819	0.9124	2.70%
E	AG-OUTBLDG & FARM SITE LAND	78,105,653	701,298	0.8979	1.87%
F	AGRICULTURAL LAND	2,340,386,365	21,056,207	0.8997	56.03%
G	COMMERCIAL, INDUST., & MINERAL	243,479,870	2,988,911	1.2276	7.95%
H	RESIDENTIAL **	823,798,318	9,524,465	1.1562	25.35%
	<b>HAMILTON COUNTY</b>	<b>\$3,811,026,017</b>	<b>\$37,578,170</b>	<b>0.9860</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$90,732,963	2.38%
B	PUBLIC SERVIC ENTITIES	23,686,683	0.62%
C	COMMERCIAL & INDUST. EQUIP.	99,827,819	2.62%
D	AGRIC. MACHINERY & EQUIP.	111,008,346	2.91%
E	AG-OUTBLDG & FARM SITE LAND	78,105,653	2.05%
F	AGRICULTURAL LAND	2,340,386,365	61.41%
G	COMMERCIAL, INDUST., & MINERAL	243,479,870	6.39%
H	RESIDENTIAL **	823,798,318	21.62%
	<b>HAMILTON COUNTY</b>	<b>\$3,811,026,017</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Alma, NE  
**County Population:** 3,073  
 Residential & Recreational Records: 2,296  
 Commercial, Indust., & Mineral Records: 307  
 Agricultural Records: 2,449  
**Total Taxable Real Property Records:** 5,052

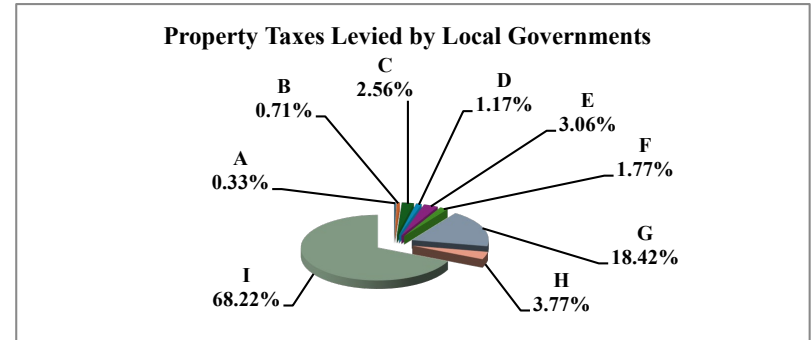
**Taxable Aglan Acres:**  
 Irrigated 103,695.00  
 Dryland 100,360.51  
 Grassland 112,339.68  
 Wasteland 5,100.00  
 Other 0.00  
**Total Acres 321,495.19**

## 42 HARLAN COUNTY

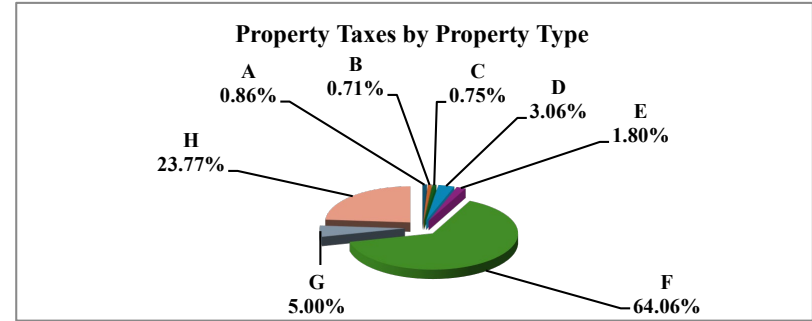
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 100%  
 Agricultural: 74%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$1,360,125,415	\$50,778	0.0037	0.33%
B	MISCELLANEOUS DISTRICTS	1,747,812,826	108,795	0.0062	0.71%
C	FIRE DISTRICTS	1,302,020,190	393,621	0.0302	2.56%
D	EDUCATIONAL SERVICE UNITS	1,360,353,589	180,290	0.0133	1.17%
E	NATURAL RESOURCE DISTRICTS	1,360,353,589	470,345	0.0346	3.06%
F	COMMUNITY COLLEGE	1,360,353,589	272,073	0.0200	1.77%
G	COUNTY	1,360,353,588	2,832,939	0.2083	18.42%
H	CITY OR VILLAGE	181,352,526	579,122	0.3193	3.77%
I	SCHOOL DISTRICTS *	1,360,353,585	10,490,811	0.7712	68.22%
	<b>HARLAN COUNTY</b>	<b>\$1,360,353,588</b>	<b>\$15,378,774</b>	<b>1.1305</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

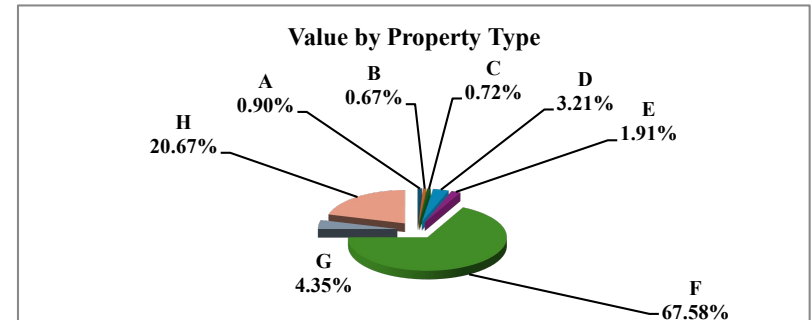


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$12,270,800	\$131,601	1.0725	0.86%
B	PUBLIC SERVIC ENTITIES	9,069,967	109,711	1.2096	0.71%
C	COMMERCIAL & INDUST. EQUIP.	9,728,655	115,006	1.1821	0.75%
D	AGRIC. MACHINERY & EQUIP.	43,638,697	470,265	1.0776	3.06%
E	AG-OUTBLDG & FARM SITE LAND	25,960,957	276,235	1.0640	1.80%
F	AGRICULTURAL LAND	919,294,623	9,851,903	1.0717	64.06%
G	COMMERCIAL, INDUST., & MINERAL	59,163,088	769,237	1.3002	5.00%
H	RESIDENTIAL **	281,226,801	3,654,817	1.2996	23.77%
	<b>HARLAN COUNTY</b>	<b>\$1,360,353,588</b>	<b>\$15,378,774</b>	<b>1.1305</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$12,270,800	0.90%
B	PUBLIC SERVIC ENTITIES	9,069,967	0.67%
C	COMMERCIAL & INDUST. EQUIP.	9,728,655	0.72%
D	AGRIC. MACHINERY & EQUIP.	43,638,697	3.21%
E	AG-OUTBLDG & FARM SITE LAND	25,960,957	1.91%
F	AGRICULTURAL LAND	919,294,623	67.58%
G	COMMERCIAL, INDUST., & MINERAL	59,163,088	4.35%
H	RESIDENTIAL **	281,226,801	20.67%
	<b>HARLAN COUNTY</b>	<b>\$1,360,353,588</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Hayes Center, NE  
**County Population:** 856  
 Residential & Recreational Records: 327  
 Commercial, Indust., & Mineral Records: 73  
 Agricultural Records: 2,109  
**Total Taxable Real Property Records:** 2,509

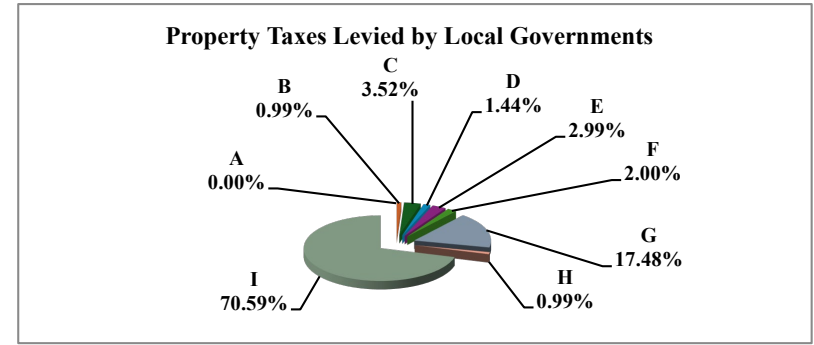
**Taxable Aglan Acres:**  
 Irrigated 69,569.51  
 Dryland 99,455.99  
 Grassland 275,045.53  
 Wasteland 673.69  
 Other 556.45  
**Total Acres 445,301.17**

### 43 HAYES COUNTY

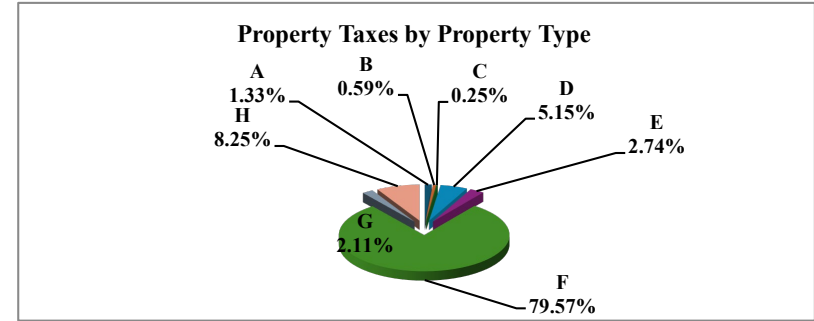
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	857,986,348	60,351	0.0070	0.99%
C	FIRE DISTRICTS	609,751,683	214,233	0.0351	3.52%
D	EDUCATIONAL SERVICE UNITS	609,751,683	87,646	0.0144	1.44%
E	NATURAL RESOURCE DISTRICTS	609,751,682	182,133	0.0299	2.99%
F	COMMUNITY COLLEGE	609,751,682	121,890	0.0200	2.00%
G	COUNTY	609,751,682	1,065,477	0.1747	17.48%
H	CITY OR VILLAGE	12,796,439	60,626	0.4738	0.99%
I	SCHOOL DISTRICTS *	609,751,685	4,301,913	0.7055	70.59%
	<b>HAYES COUNTY</b>	<b>\$609,751,682</b>	<b>\$6,094,269</b>	<b>0.9995</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

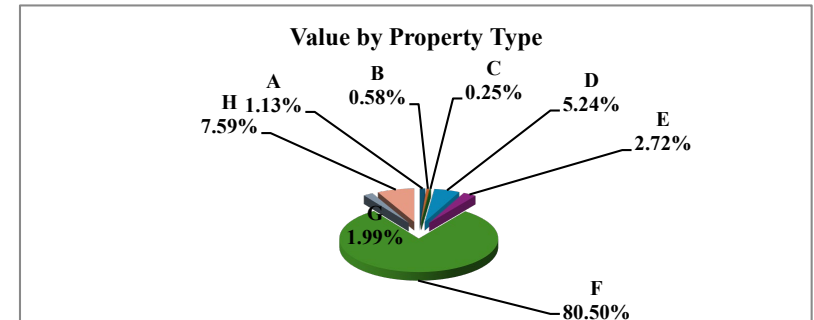


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$6,915,598	\$81,333	1.1761	1.33%
B	PUBLIC SERVIC ENTITIES	3,532,902	35,998	1.0189	0.59%
C	COMMERCIAL & INDUST. EQUIP.	1,509,522	15,106	1.0007	0.25%
D	AGRIC. MACHINERY & EQUIP.	31,939,660	313,955	0.9830	5.15%
E	AG-OUTBLDG & FARM SITE LAND	16,604,680	167,172	1.0068	2.74%
F	AGRICULTURAL LAND	490,844,825	4,849,467	0.9880	79.57%
G	COMMERCIAL, INDUST., & MINERAL	12,146,710	128,710	1.0596	2.11%
H	RESIDENTIAL **	46,257,785	502,527	1.0864	8.25%
	<b>HAYES COUNTY</b>	<b>\$609,751,682</b>	<b>\$6,094,269</b>	<b>0.9995</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$6,915,598	1.13%
B	PUBLIC SERVIC ENTITIES	3,532,902	0.58%
C	COMMERCIAL & INDUST. EQUIP.	1,509,522	0.25%
D	AGRIC. MACHINERY & EQUIP.	31,939,660	5.24%
E	AG-OUTBLDG & FARM SITE LAND	16,604,680	2.72%
F	AGRICULTURAL LAND	490,844,825	80.50%
G	COMMERCIAL, INDUST., & MINERAL	12,146,710	1.99%
H	RESIDENTIAL **	46,257,785	7.59%
	<b>HAYES COUNTY</b>	<b>\$609,751,682</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Trenton, NE  
**County Population:** 2,616  
 Residential & Recreational Records: 1,618  
 Commercial, Indust., & Mineral Records: 548  
 Agricultural Records: 2,359  
**Total Taxable Real Property Records:** 4,525

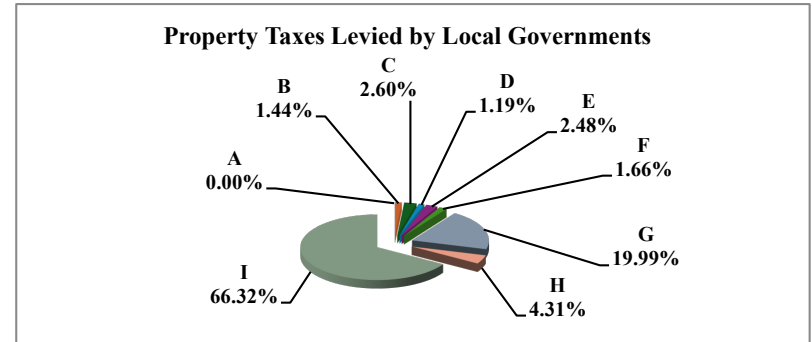
**Taxable Aglan Acres:**  
 Irrigated 33,591.22  
 Dryland 183,198.77  
 Grassland 220,752.47  
 Wasteland 0.00  
 Other 0.00  
**Total Acres 437,542.46**

## 44 HITCHCOCK COUNTY

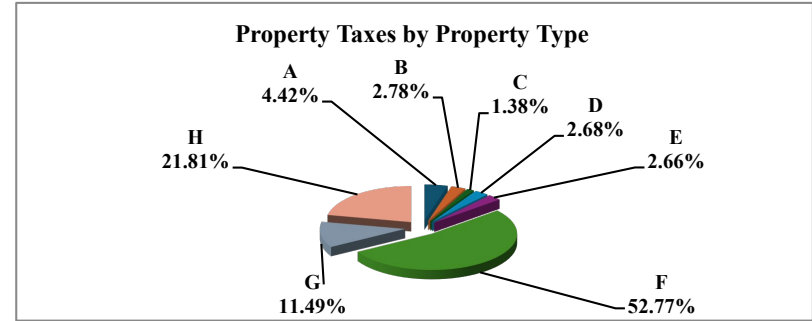
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 100%  
 Agricultural: 75%  
 Ag Special Value: 75%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,456,911,149	149,152	0.0061	1.44%
C	FIRE DISTRICTS	801,684,748	268,671	0.0335	2.60%
D	EDUCATIONAL SERVICE UNITS	859,613,742	123,414	0.0144	1.19%
E	NATURAL RESOURCE DISTRICTS	859,613,742	256,767	0.0299	2.48%
F	COMMUNITY COLLEGE	859,613,742	171,838	0.0200	1.66%
G	COUNTY	859,613,742	2,067,600	0.2405	19.99%
H	CITY OR VILLAGE	93,286,164	446,379	0.4785	4.31%
I	SCHOOL DISTRICTS *	859,613,739	6,861,103	0.7982	66.32%
	<b>HITCHCOCK COUNTY</b>	<b>\$859,613,742</b>	<b>\$10,344,925</b>	<b>1.2034</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

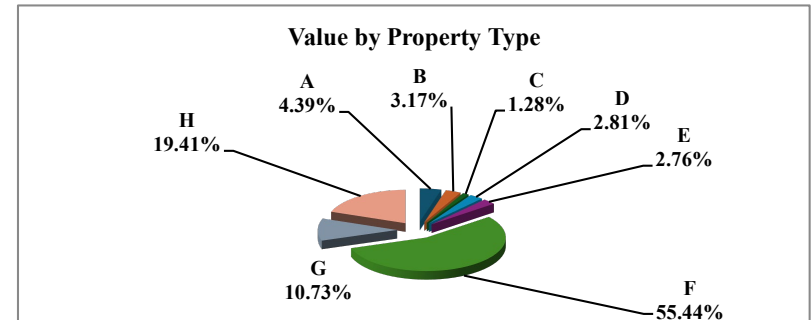


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$37,767,871	\$457,599	1.2116	4.42%
B	PUBLIC SERVIC ENTITIES	27,281,548	287,625	1.0543	2.78%
C	COMMERCIAL & INDUST. EQUIP.	10,973,263	142,355	1.2973	1.38%
D	AGRIC. MACHINERY & EQUIP.	24,165,740	277,621	1.1488	2.68%
E	AG-OUTBLDG & FARM SITE LAND	23,755,290	275,537	1.1599	2.66%
F	AGRICULTURAL LAND	476,559,835	5,459,135	1.1455	52.77%
G	COMMERCIAL, INDUST., & MINERAL	92,258,684	1,188,816	1.2886	11.49%
H	RESIDENTIAL **	166,851,511	2,256,237	1.3522	21.81%
	<b>HITCHCOCK COUNTY</b>	<b>\$859,613,742</b>	<b>\$10,344,925</b>	<b>1.2034</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$37,767,871	4.39%
B	PUBLIC SERVIC ENTITIES	27,281,548	3.17%
C	COMMERCIAL & INDUST. EQUIP.	10,973,263	1.28%
D	AGRIC. MACHINERY & EQUIP.	24,165,740	2.81%
E	AG-OUTBLDG & FARM SITE LAND	23,755,290	2.76%
F	AGRICULTURAL LAND	476,559,835	55.44%
G	COMMERCIAL, INDUST., & MINERAL	92,258,684	10.73%
H	RESIDENTIAL **	166,851,511	19.41%
	<b>HITCHCOCK COUNTY</b>	<b>\$859,613,742</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** O'Neill, NE  
**County Population:** 10,127  
 Residential & Recreational Records: 4,131  
 Commercial, Indust., & Mineral Records: 933  
 Agricultural Records: 7,582  
**Total Taxable Real Property Records:** 12,646

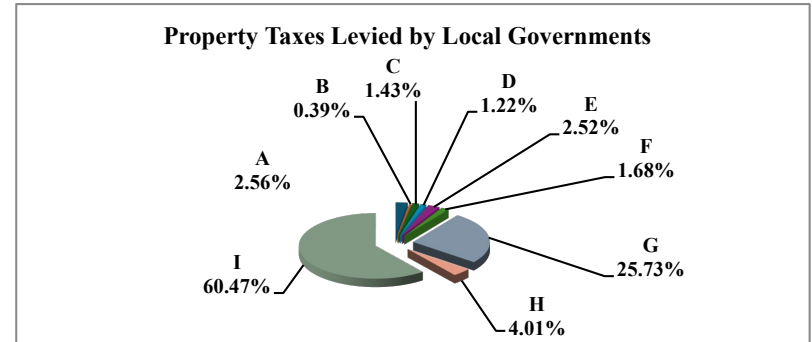
**Taxable Aglan Acres:**  
 Irrigated 291,789.97  
 Dryland 45,430.60  
 Grassland 1,101,712.96  
 Wasteland 46,844.87  
 Other 11,522.18  
**Total Acres 1,497,300.58**

## 45 HOLT COUNTY

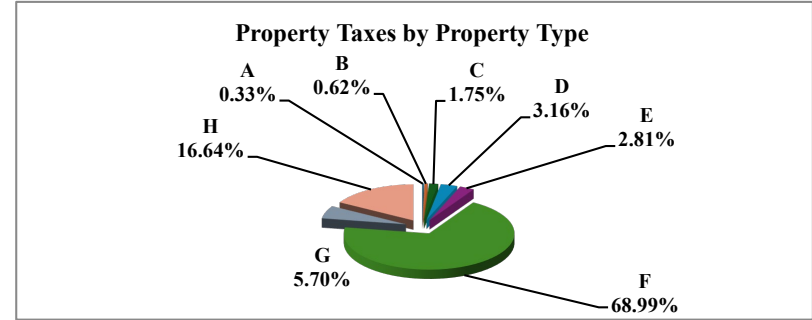
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 94%  
 Agricultural: 69%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$3,509,797,564	\$1,068,522	0.0304	2.56%
B	MISCELLANEOUS DISTRICTS	4,627,634,637	162,109	0.0035	0.39%
C	FIRE DISTRICTS	3,250,120,741	598,752	0.0184	1.43%
D	EDUCATIONAL SERVICE UNITS	3,509,797,567	508,351	0.0145	1.22%
E	NATURAL RESOURCE DISTRICTS	3,509,797,569	1,052,786	0.0300	2.52%
F	COMMUNITY COLLEGE	3,509,797,568	701,967	0.0200	1.68%
G	COUNTY	3,509,797,568	10,751,458	0.3063	25.73%
H	CITY OR VILLAGE	415,974,887	1,676,480	0.4030	4.01%
I	SCHOOL DISTRICTS *	3,509,797,569	25,267,433	0.7199	60.47%
	<b>HOLT COUNTY</b>	<b>\$3,509,797,568</b>	<b>\$41,787,857</b>	<b>1.1906</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

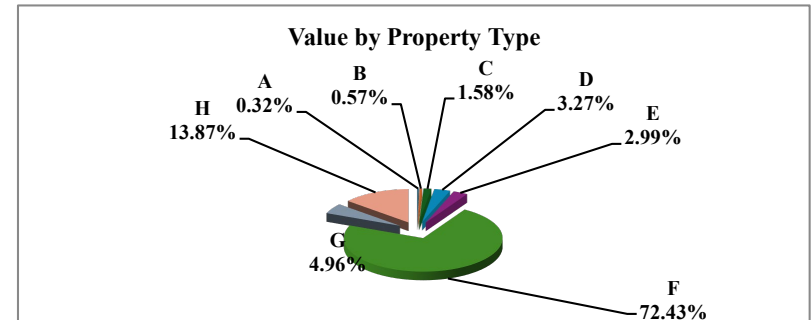


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$11,348,030	\$137,836	1.2146	0.33%
B	PUBLIC SERVIC ENTITIES	20,093,702	257,241	1.2802	0.62%
C	COMMERCIAL & INDUST. EQUIP.	55,533,817	731,287	1.3168	1.75%
D	AGRIC. MACHINERY & EQUIP.	114,790,085	1,322,340	1.1520	3.16%
E	AG-OUTBLDG & FARM SITE LAND	105,075,676	1,172,591	1.1159	2.81%
F	AGRICULTURAL LAND	2,542,205,616	28,829,153	1.1340	68.99%
G	COMMERCIAL, INDUST., & MINERAL	174,077,650	2,382,278	1.3685	5.70%
H	RESIDENTIAL **	486,672,992	6,955,133	1.4291	16.64%
	<b>HOLT COUNTY</b>	<b>\$3,509,797,568</b>	<b>\$41,787,857</b>	<b>1.1906</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$11,348,030	0.32%
B	PUBLIC SERVIC ENTITIES	20,093,702	0.57%
C	COMMERCIAL & INDUST. EQUIP.	55,533,817	1.58%
D	AGRIC. MACHINERY & EQUIP.	114,790,085	3.27%
E	AG-OUTBLDG & FARM SITE LAND	105,075,676	2.99%
F	AGRICULTURAL LAND	2,542,205,616	72.43%
G	COMMERCIAL, INDUST., & MINERAL	174,077,650	4.96%
H	RESIDENTIAL **	486,672,992	13.87%
	<b>HOLT COUNTY</b>	<b>\$3,509,797,568</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Mullen, NE  
**County Population:** 711  
 Residential & Recreational Records: 435  
 Commercial, Indust., & Mineral Records: 106  
 Agricultural Records: 1,332  
**Total Taxable Real Property Records:** 1,873

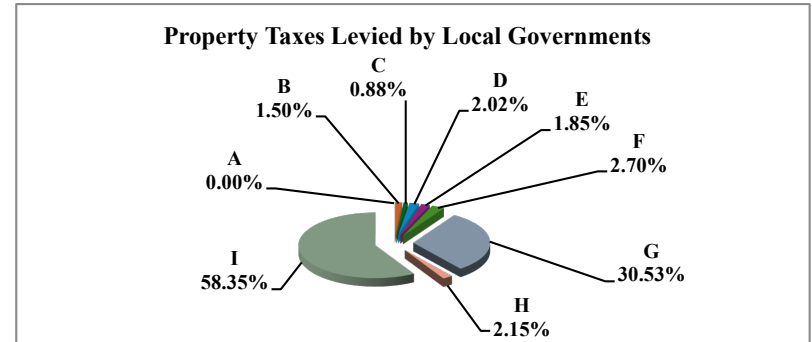
**Taxable Agland Acres:**  
 Irrigated 4,064.12  
 Dryland 0.00  
 Grassland 441,022.59  
 Wasteland 2,379.00  
 Other 35.00  
**Total Acres 447,500.71**

## 46 HOOKER COUNTY

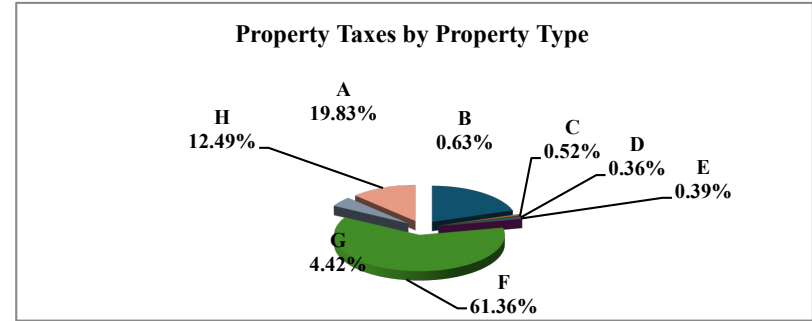
**2024 Levels of Value**  
 Residential: 98%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,326,301,782	49,197	0.0037	1.50%
C	FIRE DISTRICTS	415,256,312	28,968	0.0070	0.88%
D	EDUCATIONAL SERVICE UNITS	442,100,594	66,315	0.0150	2.02%
E	NATURAL RESOURCE DISTRICTS	442,100,594	60,669	0.0137	1.85%
F	COMMUNITY COLLEGE	442,100,594	88,377	0.0200	2.70%
G	COUNTY	442,100,594	1,000,160	0.2262	30.53%
H	CITY OR VILLAGE	26,844,281	70,544	0.2628	2.15%
I	SCHOOL DISTRICTS *	442,100,594	1,911,246	0.4323	58.35%
	<b>HOOKER COUNTY</b>	<b>\$442,100,594</b>	<b>\$3,275,476</b>	<b>0.7409</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

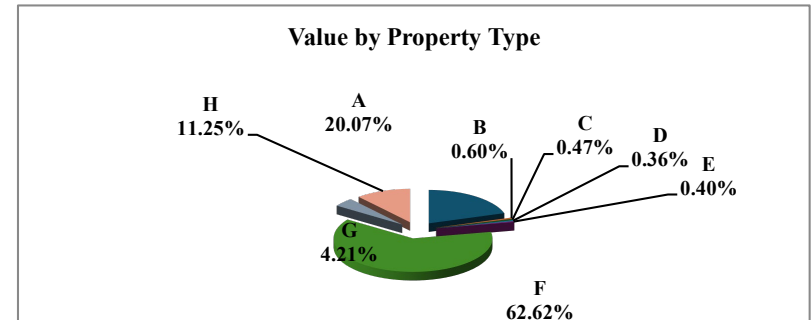


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$88,732,694	\$649,414	0.7319	19.83%
B	PUBLIC SERVIC ENTITIES	2,664,419	20,730	0.7780	0.63%
C	COMMERCIAL & INDUST. EQUIP.	2,083,601	16,912	0.8117	0.52%
D	AGRIC. MACHINERY & EQUIP.	1,595,214	11,639	0.7296	0.36%
E	AG-OUTBLDG & FARM SITE LAND	1,781,665	12,923	0.7254	0.39%
F	AGRICULTURAL LAND	276,863,729	2,009,826	0.7259	61.36%
G	COMMERCIAL, INDUST., & MINERAL	18,624,838	144,782	0.7774	4.42%
H	RESIDENTIAL **	49,754,434	409,248	0.8225	12.49%
	<b>HOOKER COUNTY</b>	<b>\$442,100,594</b>	<b>\$3,275,476</b>	<b>0.7409</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$88,732,694	20.07%
B	PUBLIC SERVIC ENTITIES	2,664,419	0.60%
C	COMMERCIAL & INDUST. EQUIP.	2,083,601	0.47%
D	AGRIC. MACHINERY & EQUIP.	1,595,214	0.36%
E	AG-OUTBLDG & FARM SITE LAND	1,781,665	0.40%
F	AGRICULTURAL LAND	276,863,729	62.62%
G	COMMERCIAL, INDUST., & MINERAL	18,624,838	4.21%
H	RESIDENTIAL **	49,754,434	11.25%
	<b>HOOKER COUNTY</b>	<b>\$442,100,594</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** St Paul, NE  
**County Population:** 6,475  
 Residential & Recreational Records: 3,311  
 Commercial, Indust., & Mineral Records: 386  
 Agricultural Records: 2,688  
**Total Taxable Real Property Records:** 6,385

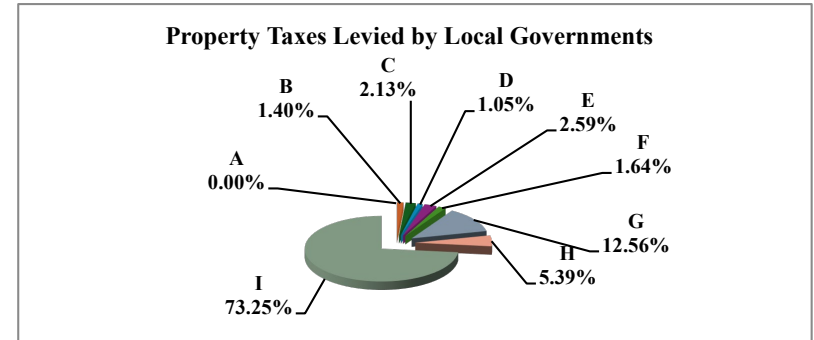
**Taxable Aglan Acres:**  
 Irrigated 141,135.19  
 Dryland 33,513.25  
 Grassland 157,089.28  
 Wasteland 2,094.55  
 Other 392.84  
**Total Acres 334,225.11**

## 47 HOWARD COUNTY

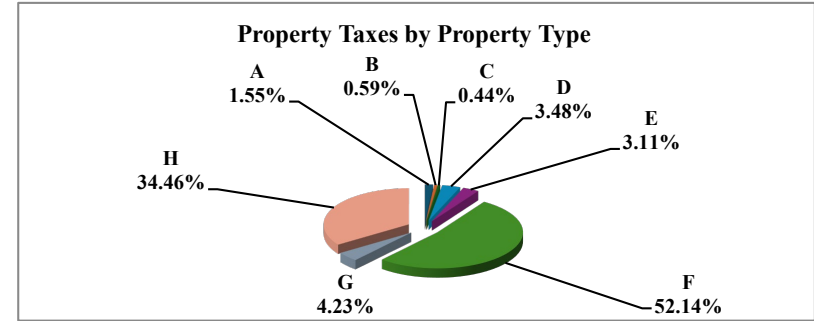
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,146,671,670	276,492	0.0067	1.40%
C	FIRE DISTRICTS	1,408,523,428	421,137	0.0299	2.13%
D	EDUCATIONAL SERVICE UNITS	1,616,729,213	206,790	0.0128	1.05%
E	NATURAL RESOURCE DISTRICTS	1,616,729,214	512,117	0.0317	2.59%
F	COMMUNITY COLLEGE	1,616,729,213	323,346	0.0200	1.64%
G	COUNTY	1,616,729,213	2,483,446	0.1536	12.56%
H	CITY OR VILLAGE	233,047,913	1,065,327	0.4571	5.39%
I	SCHOOL DISTRICTS *	1,616,729,214	14,478,460	0.8955	73.25%
	<b>HOWARD COUNTY</b>	<b>\$1,616,729,213</b>	<b>\$19,767,116</b>	<b>1.2227</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

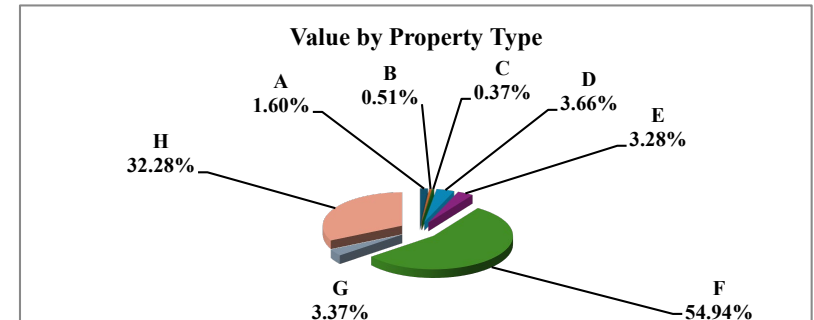


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$25,827,080	\$306,577	1.1870	1.55%
B	PUBLIC SERVIC ENTITIES	8,270,612	116,214	1.4051	0.59%
C	COMMERCIAL & INDUST. EQUIP.	5,946,220	86,697	1.4580	0.44%
D	AGRIC. MACHINERY & EQUIP.	59,206,407	687,198	1.1607	3.48%
E	AG-OUTBLDG & FARM SITE LAND	52,965,684	614,373	1.1599	3.11%
F	AGRICULTURAL LAND	888,223,581	10,307,257	1.1604	52.14%
G	COMMERCIAL, INDUST., & MINERAL	54,418,932	836,514	1.5372	4.23%
H	RESIDENTIAL **	521,870,697	6,812,285	1.3054	34.46%
	<b>HOWARD COUNTY</b>	<b>\$1,616,729,213</b>	<b>\$19,767,116</b>	<b>1.2227</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$25,827,080	1.60%
B	PUBLIC SERVIC ENTITIES	8,270,612	0.51%
C	COMMERCIAL & INDUST. EQUIP.	5,946,220	0.37%
D	AGRIC. MACHINERY & EQUIP.	59,206,407	3.66%
E	AG-OUTBLDG & FARM SITE LAND	52,965,684	3.28%
F	AGRICULTURAL LAND	888,223,581	54.94%
G	COMMERCIAL, INDUST., & MINERAL	54,418,932	3.37%
H	RESIDENTIAL **	521,870,697	32.28%
	<b>HOWARD COUNTY</b>	<b>\$1,616,729,213</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Fairbury, NE  
**County Population:** 7,240  
 Residential & Recreational Records: 4,320  
 Commercial, Indust., & Mineral Records: 533  
 Agricultural Records: 3,022  
**Total Taxable Real Property Records:** 7,875

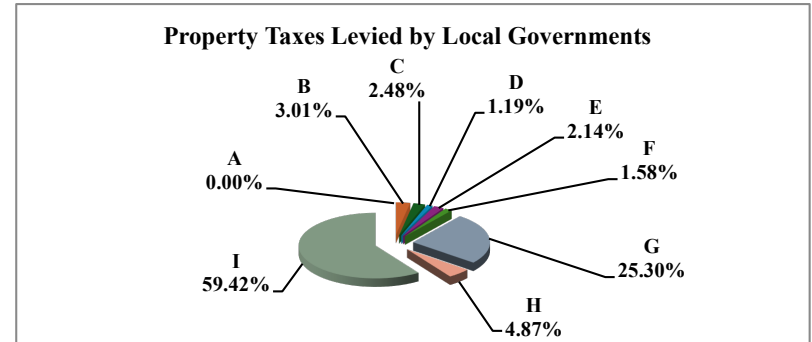
**Taxable Agland Acres:**  
 Irrigated 103,034.32  
 Dryland 125,187.24  
 Grassland 107,788.85  
 Wasteland 3,233.51  
 Other 60.90  
**Total Acres 339,304.82**

## 48 JEFFERSON COUNTY

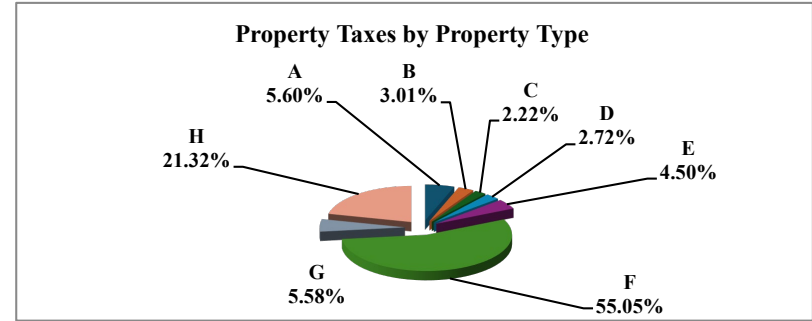
**2024 Levels of Value**  
 Residential: 100%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,740,474,898	884,256	0.0236	3.01%
C	FIRE DISTRICTS	2,288,286,036	728,788	0.0318	2.48%
D	EDUCATIONAL SERVICE UNITS	2,326,384,000	348,959	0.0150	1.19%
E	NATURAL RESOURCE DISTRICTS	2,326,384,004	628,115	0.0270	2.14%
F	COMMUNITY COLLEGE	2,326,384,000	465,278	0.0200	1.58%
G	COUNTY	2,326,384,000	7,428,991	0.3193	25.30%
H	CITY OR VILLAGE	340,094,203	1,430,483	0.4206	4.87%
I	SCHOOL DISTRICTS *	2,326,384,004	17,448,005	0.7500	59.42%
	<b>JEFFERSON COUNTY</b>	<b>\$2,326,384,000</b>	<b>\$29,362,875</b>	<b>1.2622</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

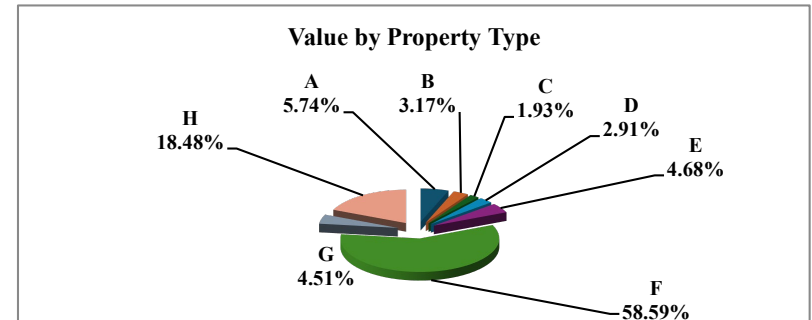


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$133,495,057	\$1,643,097	1.2308	5.60%
B	PUBLIC SERVIC ENTITIES	73,742,349	884,192	1.1990	3.01%
C	COMMERCIAL & INDUST. EQUIP.	44,801,128	650,951	1.4530	2.22%
D	AGRIC. MACHINERY & EQUIP.	67,673,564	798,283	1.1796	2.72%
E	AG-OUTBLDG & FARM SITE LAND	108,917,035	1,320,130	1.2121	4.50%
F	AGRICULTURAL LAND	1,362,912,915	16,165,052	1.1861	55.05%
G	COMMERCIAL, INDUST., & MINERAL	104,922,190	1,639,904	1.5630	5.58%
H	RESIDENTIAL **	429,919,762	6,261,267	1.4564	21.32%
	<b>JEFFERSON COUNTY</b>	<b>\$2,326,384,000</b>	<b>\$29,362,875</b>	<b>1.2622</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$133,495,057	5.74%
B	PUBLIC SERVIC ENTITIES	73,742,349	3.17%
C	COMMERCIAL & INDUST. EQUIP.	44,801,128	1.93%
D	AGRIC. MACHINERY & EQUIP.	67,673,564	2.91%
E	AG-OUTBLDG & FARM SITE LAND	108,917,035	4.68%
F	AGRICULTURAL LAND	1,362,912,915	58.59%
G	COMMERCIAL, INDUST., & MINERAL	104,922,190	4.51%
H	RESIDENTIAL **	429,919,762	18.48%
	<b>JEFFERSON COUNTY</b>	<b>\$2,326,384,000</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

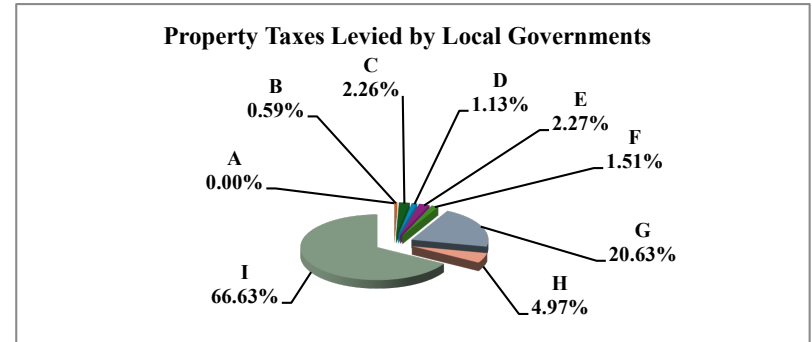
<b>County Seat:</b>	<b>Tecumseh, NE</b>	<b>Taxable Agland Acres:</b>	
<b>County Population:</b>	<b>5,290</b>	Irrigated	27,462.96
Residential & Recreational Records:	1,765	Dryland	106,221.35
Commercial, Indust., & Mineral Records:	308	Grassland	89,303.91
Agricultural Records:	2,334	Wasteland	930.88
<b>Total Taxable Real Property Records:</b>	<b>4,407</b>	Other	0.00
		<b>Total Acres</b>	<b>223,919.10</b>

## 49 JOHNSON COUNTY

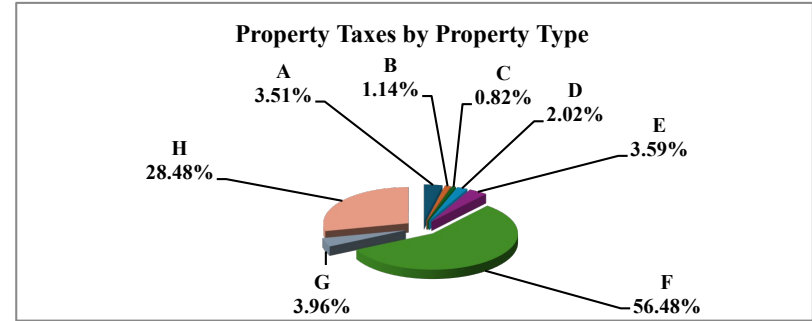
<b>2024 Levels of Value</b>	
Residential:	98%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,177,456,807	92,023	0.0078	0.59%
C	FIRE DISTRICTS	1,177,456,810	351,945	0.0299	2.26%
D	EDUCATIONAL SERVICE UNITS	1,177,456,806	176,621	0.0150	1.13%
E	NATURAL RESOURCE DISTRICTS	1,177,456,807	353,192	0.0300	2.27%
F	COMMUNITY COLLEGE	1,177,456,807	235,493	0.0200	1.51%
G	COUNTY	1,177,456,807	3,210,513	0.2727	20.63%
H	CITY OR VILLAGE	159,374,192	773,835	0.4855	4.97%
I	SCHOOL DISTRICTS *	1,177,456,809	10,369,045	0.8806	66.63%
	<b>JOHNSON COUNTY</b>	<b>\$1,177,456,807</b>	<b>\$15,562,667</b>	<b>1.3217</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

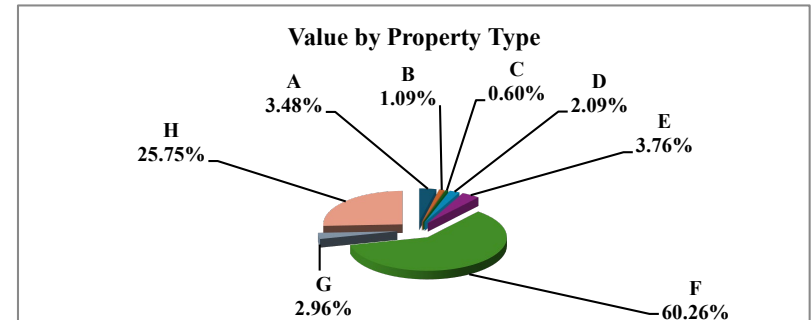


	Property Type:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$41,030,882	\$546,117	1.3310	3.51%
B	PUBLIC SERVIC ENTITIES	12,852,908	177,523	1.3812	1.14%
C	COMMERCIAL & INDUST. EQUIP.	7,015,963	127,071	1.8112	0.82%
D	AGRIC. MACHINERY & EQUIP.	24,599,257	315,057	1.2808	2.02%
E	AG-OUTBLDG & FARM SITE LAND	44,319,435	558,336	1.2598	3.59%
F	AGRICULTURAL LAND	709,587,244	8,790,384	1.2388	56.48%
G	COMMERCIAL, INDUST., & MINERAL	34,867,324	615,505	1.7653	3.96%
H	RESIDENTIAL **	303,183,794	4,432,675	1.4620	28.48%
	<b>JOHNSON COUNTY</b>	<b>\$1,177,456,807</b>	<b>\$15,562,667</b>	<b>1.3217</b>	<b>100.00%</b>



	Property Type:	2024 VALUE	Value % of Total
A	RAILROADS	\$41,030,882	3.48%
B	PUBLIC SERVIC ENTITIES	12,852,908	1.09%
C	COMMERCIAL & INDUST. EQUIP.	7,015,963	0.60%
D	AGRIC. MACHINERY & EQUIP.	24,599,257	2.09%
E	AG-OUTBLDG & FARM SITE LAND	44,319,435	3.76%
F	AGRICULTURAL LAND	709,587,244	60.26%
G	COMMERCIAL, INDUST., & MINERAL	34,867,324	2.96%
H	RESIDENTIAL **	303,183,794	25.75%
	<b>JOHNSON COUNTY</b>	<b>\$1,177,456,807</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Minden, NE  
**County Population:** 6,688  
 Residential & Recreational Records: 3,313  
 Commercial, Indust., & Mineral Records: 387  
 Agricultural Records: 2,404  
**Total Taxable Real Property Records:** 6,104

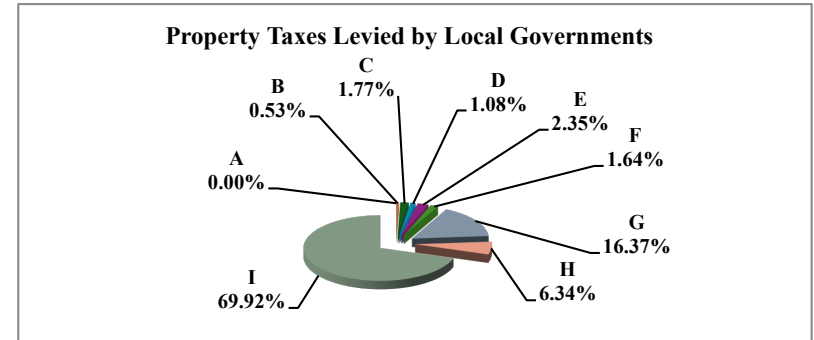
**Taxable Agland Acres:**  
 Irrigated 228,368.15  
 Dryland 43,038.49  
 Grassland 34,775.68  
 Wasteland 1,903.82  
 Other 1,686.18  
**Total Acres 309,772.32**

## 50 KEARNEY COUNTY

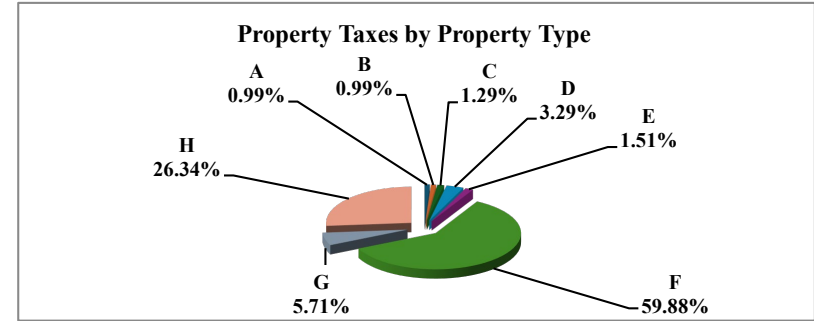
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 100%  
 Agricultural: 70%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,622,314,493	152,070	0.0058	0.53%
C	FIRE DISTRICTS	2,101,649,739	509,828	0.0243	1.77%
D	EDUCATIONAL SERVICE UNITS	2,361,982,116	312,676	0.0132	1.08%
E	NATURAL RESOURCE DISTRICTS	2,361,982,116	678,125	0.0287	2.35%
F	COMMUNITY COLLEGE	2,361,982,116	472,398	0.0200	1.64%
G	COUNTY	2,361,982,116	4,719,339	0.1998	16.37%
H	CITY OR VILLAGE	350,747,707	1,826,664	0.5208	6.34%
I	SCHOOL DISTRICTS *	2,361,982,116	20,158,703	0.8535	69.92%
	<b>KEARNEY COUNTY</b>	<b>\$2,361,982,116</b>	<b>\$28,829,804</b>	<b>1.2206</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

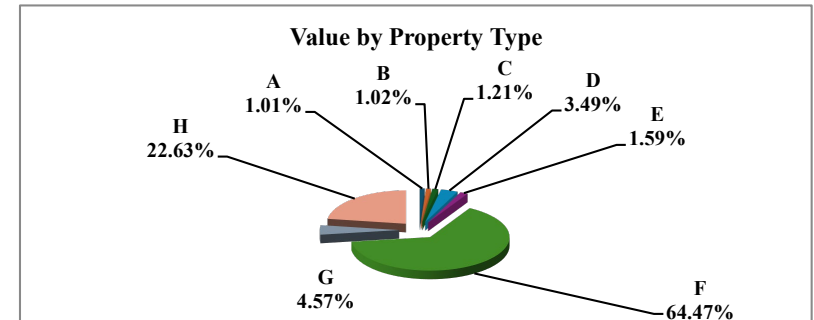


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$23,952,712	\$285,307	1.1911	0.99%
B	PUBLIC SERVIC ENTITIES	23,990,514	284,130	1.1843	0.99%
C	COMMERCIAL & INDUST. EQUIP.	28,492,983	372,619	1.3078	1.29%
D	AGRIC. MACHINERY & EQUIP.	82,430,602	949,729	1.1522	3.29%
E	AG-OUTBLDG & FARM SITE LAND	37,592,680	436,149	1.1602	1.51%
F	AGRICULTURAL LAND	1,522,881,180	17,263,556	1.1336	59.88%
G	COMMERCIAL, INDUST., & MINERAL	108,045,015	1,645,717	1.5232	5.71%
H	RESIDENTIAL **	534,596,430	7,592,596	1.4202	26.34%
	<b>KEARNEY COUNTY</b>	<b>\$2,361,982,116</b>	<b>\$28,829,804</b>	<b>1.2206</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$23,952,712	1.01%
B	PUBLIC SERVIC ENTITIES	23,990,514	1.02%
C	COMMERCIAL & INDUST. EQUIP.	28,492,983	1.21%
D	AGRIC. MACHINERY & EQUIP.	82,430,602	3.49%
E	AG-OUTBLDG & FARM SITE LAND	37,592,680	1.59%
F	AGRICULTURAL LAND	1,522,881,180	64.47%
G	COMMERCIAL, INDUST., & MINERAL	108,045,015	4.57%
H	RESIDENTIAL **	534,596,430	22.63%
	<b>KEARNEY COUNTY</b>	<b>\$2,361,982,116</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Ogallala, NE  
**County Population:** 8,335  
 Residential & Recreational Records: 6,073  
 Commercial, Indust., & Mineral Records: 794  
 Agricultural Records: 2,508  
**Total Taxable Real Property Records:** 9,375

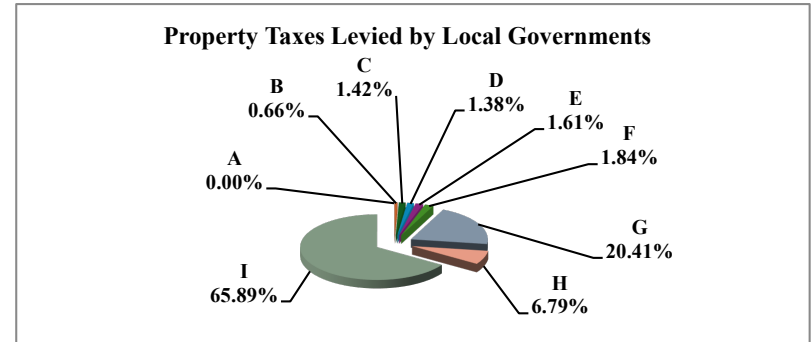
**Taxable Agland Acres:**  
 Irrigated 109,442.44  
 Dryland 106,693.92  
 Grassland 399,374.96  
 Wasteland 951.68  
 Other 16,088.91  
**Total Acres 632,551.91**

## 51 KEITH COUNTY

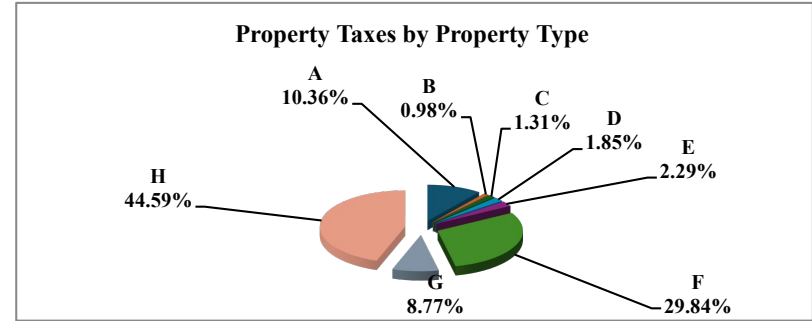
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 96%  
 Agricultural: 73%  
 Ag Special Value: 73%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,928,856,210	177,777	0.0045	0.66%
C	FIRE DISTRICTS	1,994,405,564	382,506	0.0192	1.42%
D	EDUCATIONAL SERVICE UNITS	2,487,732,370	373,200	0.0150	1.38%
E	NATURAL RESOURCE DISTRICTS	2,487,732,370	436,175	0.0175	1.61%
F	COMMUNITY COLLEGE	2,487,732,370	497,298	0.0200	1.84%
G	COUNTY	2,487,732,370	5,514,717	0.2217	20.41%
H	CITY OR VILLAGE	519,437,085	1,835,670	0.3534	6.79%
I	SCHOOL DISTRICTS *	2,487,732,371	17,805,452	0.7157	65.89%
	<b>KEITH COUNTY</b>	<b>\$2,487,732,370</b>	<b>\$27,022,796</b>	<b>1.0862</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

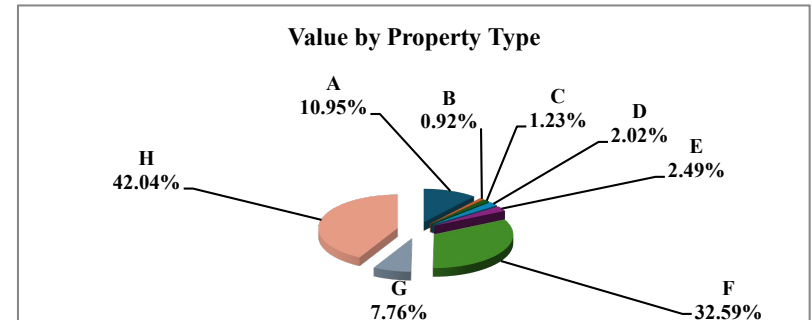


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$272,457,651	\$2,798,510	1.0271	10.36%
B	PUBLIC SERVIC ENTITIES	22,837,806	264,221	1.1569	0.98%
C	COMMERCIAL & INDUST. EQUIP.	30,517,207	354,347	1.1611	1.31%
D	AGRIC. MACHINERY & EQUIP.	50,351,081	501,176	0.9954	1.85%
E	AG-OUTBLDG & FARM SITE LAND	62,009,555	618,699	0.9977	2.29%
F	AGRICULTURAL LAND	810,628,450	8,064,483	0.9948	29.84%
G	COMMERCIAL, INDUST., & MINERAL	193,158,425	2,370,749	1.2274	8.77%
H	RESIDENTIAL **	1,045,772,195	12,050,610	1.1523	44.59%
	<b>KEITH COUNTY</b>	<b>\$2,487,732,370</b>	<b>\$27,022,796</b>	<b>1.0862</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$272,457,651	10.95%
B	PUBLIC SERVIC ENTITIES	22,837,806	0.92%
C	COMMERCIAL & INDUST. EQUIP.	30,517,207	1.23%
D	AGRIC. MACHINERY & EQUIP.	50,351,081	2.02%
E	AG-OUTBLDG & FARM SITE LAND	62,009,555	2.49%
F	AGRICULTURAL LAND	810,628,450	32.59%
G	COMMERCIAL, INDUST., & MINERAL	193,158,425	7.76%
H	RESIDENTIAL **	1,045,772,195	42.04%
	<b>KEITH COUNTY</b>	<b>\$2,487,732,370</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

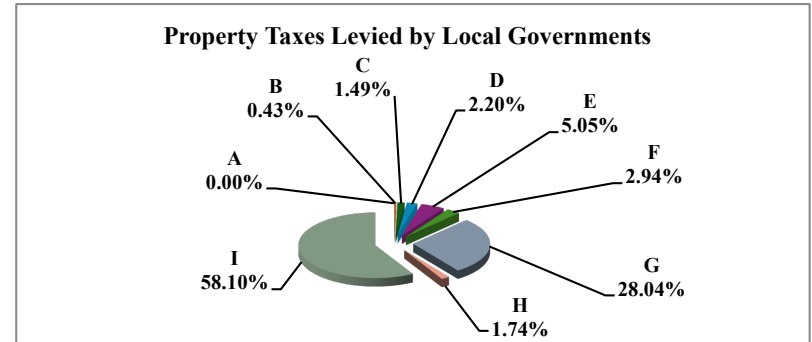
<b>County Seat:</b>	Springview, NE	<b>Taxable Agland Acres:</b>
<b>County Population:</b>	769	Irrigated
Residential & Recreational Records:	435	Dryland
Commercial, Indust., & Mineral Records:	73	Grassland
Agricultural Records:	2,019	Wasteland
<b>Total Taxable Real Property Records:</b>	<b>2,527</b>	Other
		<b>Total Acres</b>
		<b>483,317.41</b>

## 52 KEYA PAHA COUNTY

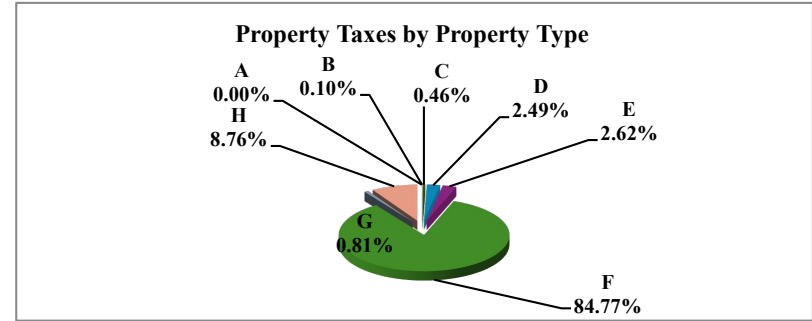
<b>2024 Levels of Value</b>	
Residential:	100%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	594,339,790	17,337	0.0029	0.43%
C	FIRE DISTRICTS	594,339,790	60,308	0.0101	1.49%
D	EDUCATIONAL SERVICE UNITS	594,339,790	89,151	0.0150	2.20%
E	NATURAL RESOURCE DISTRICTS	594,339,789	204,551	0.0344	5.05%
F	COMMUNITY COLLEGE	594,339,790	118,869	0.0200	2.94%
G	COUNTY	594,339,790	1,135,329	0.1910	28.04%
H	CITY OR VILLAGE	15,636,798	70,590	0.4514	1.74%
I	SCHOOL DISTRICTS *	594,339,790	2,352,381	0.3958	58.10%
	<b>KEYA PAHA COUNTY</b>	<b>\$594,339,790</b>	<b>\$4,048,516</b>	<b>0.6812</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

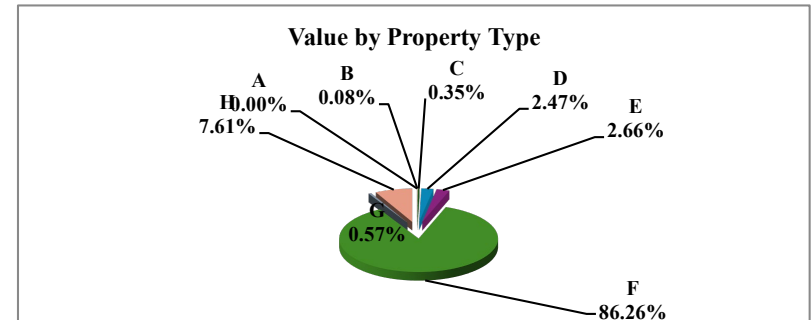


	Property Type:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	491,156	3,870	0.7880	0.10%
C	COMMERCIAL & INDUST. EQUIP.	2,108,209	18,729	0.8884	0.46%
D	AGRIC. MACHINERY & EQUIP.	14,695,970	100,869	0.6864	2.49%
E	AG-OUTBLDG & FARM SITE LAND	15,796,565	106,089	0.6716	2.62%
F	AGRICULTURAL LAND	512,649,955	3,431,874	0.6694	84.77%
G	COMMERCIAL, INDUST., & MINERAL	3,389,545	32,596	0.9617	0.81%
H	RESIDENTIAL **	45,208,390	354,488	0.7841	8.76%
	<b>KEYA PAHA COUNTY</b>	<b>\$594,339,790</b>	<b>\$4,048,516</b>	<b>0.6812</b>	<b>100.00%</b>



	Property Type:	2024 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	491,156	0.08%
C	COMMERCIAL & INDUST. EQUIP.	2,108,209	0.35%
D	AGRIC. MACHINERY & EQUIP.	14,695,970	2.47%
E	AG-OUTBLDG & FARM SITE LAND	15,796,565	2.66%
F	AGRICULTURAL LAND	512,649,955	86.26%
G	COMMERCIAL, INDUST., & MINERAL	3,389,545	0.57%
H	RESIDENTIAL **	45,208,390	7.61%
	<b>KEYA PAHA COUNTY</b>	<b>\$594,339,790</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Kimball, NE  
**County Population:** 3,434  
 Residential & Recreational Records: 2,115  
 Commercial, Indust., & Mineral Records: 998  
 Agricultural Records: 1,973  
**Total Taxable Real Property Records:** 5,086

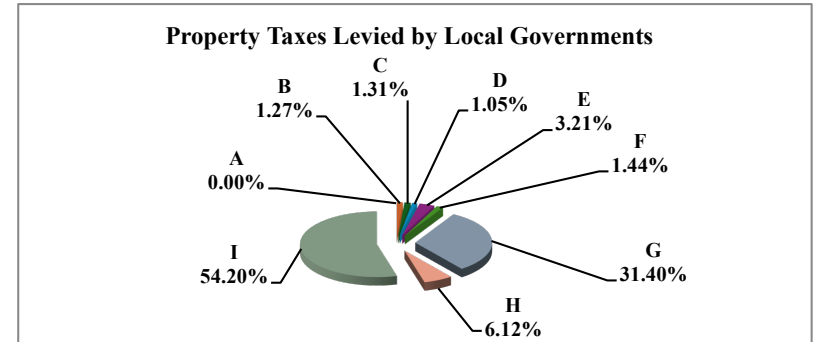
**Taxable Agland Acres:**  
 Irrigated 39,754.73  
 Dryland 238,404.60  
 Grassland 309,123.56  
 Wasteland 0.00  
 Other 0.00  
**Total Acres 587,282.89**

## 53 KIMBALL COUNTY

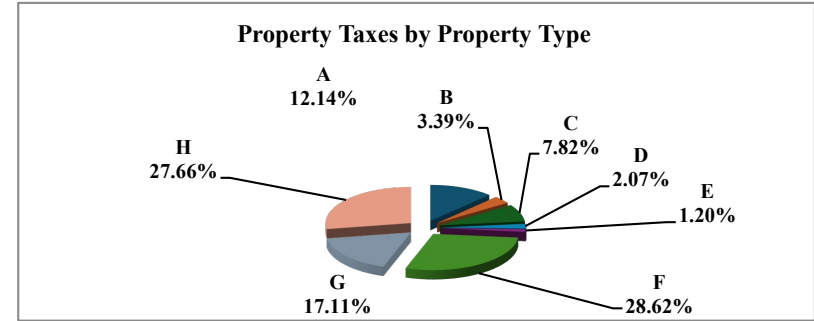
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 99%  
 Agricultural: 70%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,202,307,123	174,830	0.0079	1.27%
C	FIRE DISTRICTS	759,046,138	179,948	0.0237	1.31%
D	EDUCATIONAL SERVICE UNITS	938,561,079	144,642	0.0154	1.05%
E	NATURAL RESOURCE DISTRICTS	938,561,079	440,693	0.0470	3.21%
F	COMMUNITY COLLEGE	938,561,079	198,234	0.0211	1.44%
G	COUNTY	938,561,079	4,311,186	0.4593	31.40%
H	CITY OR VILLAGE	201,912,698	840,198	0.4161	6.12%
I	SCHOOL DISTRICTS *	938,561,079	7,441,904	0.7929	54.20%
	<b>KIMBALL COUNTY</b>	<b>\$938,561,079</b>	<b>\$13,731,635</b>	<b>1.4631</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

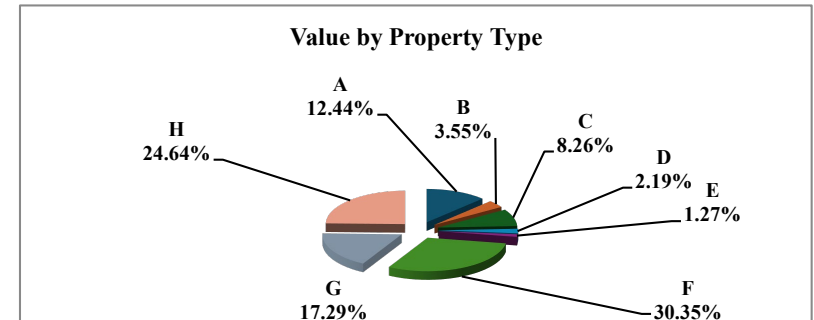


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$116,774,844	\$1,667,284	1.4278	12.14%
B	PUBLIC SERVIC ENTITIES	33,329,912	465,365	1.3962	3.39%
C	COMMERCIAL & INDUST. EQUIP.	77,533,447	1,074,066	1.3853	7.82%
D	AGRIC. MACHINERY & EQUIP.	20,573,046	284,262	1.3817	2.07%
E	AG-OUTBLDG & FARM SITE LAND	11,936,680	164,160	1.3753	1.20%
F	AGRICULTURAL LAND	284,872,890	3,929,410	1.3794	28.62%
G	COMMERCIAL, INDUST., & MINERAL	162,312,725	2,349,083	1.4473	17.11%
H	RESIDENTIAL **	231,227,535	3,798,006	1.6425	27.66%
	<b>KIMBALL COUNTY</b>	<b>\$938,561,079</b>	<b>\$13,731,635</b>	<b>1.4631</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$116,774,844	12.44%
B	PUBLIC SERVIC ENTITIES	33,329,912	3.55%
C	COMMERCIAL & INDUST. EQUIP.	77,533,447	8.26%
D	AGRIC. MACHINERY & EQUIP.	20,573,046	2.19%
E	AG-OUTBLDG & FARM SITE LAND	11,936,680	1.27%
F	AGRICULTURAL LAND	284,872,890	30.35%
G	COMMERCIAL, INDUST., & MINERAL	162,312,725	17.29%
H	RESIDENTIAL **	231,227,535	24.64%
	<b>KIMBALL COUNTY</b>	<b>\$938,561,079</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Center, NE  
**County Population:** 8,391  
 Residential & Recreational Records: 5,362  
 Commercial, Indust., & Mineral Records: 644  
 Agricultural Records: 5,594  
**Total Taxable Real Property Records:** 11,600

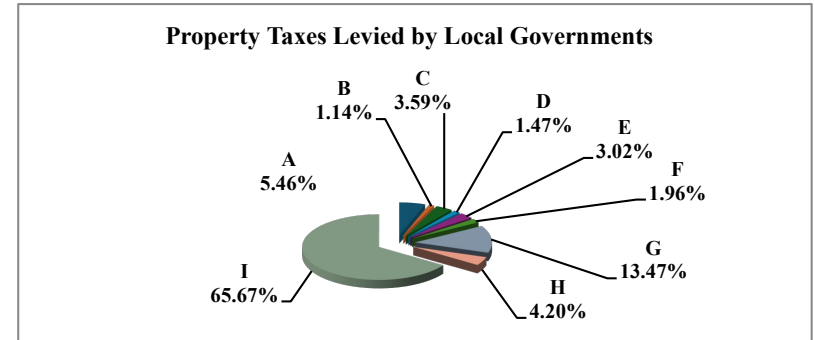
**Taxable Aglan Acres:**  
 Irrigated 90,348.89  
 Dryland 200,508.92  
 Grassland 321,453.40  
 Wasteland 12,666.89  
 Other 6,702.11  
**Total Acres 631,680.21**

## 54 KNOX COUNTY

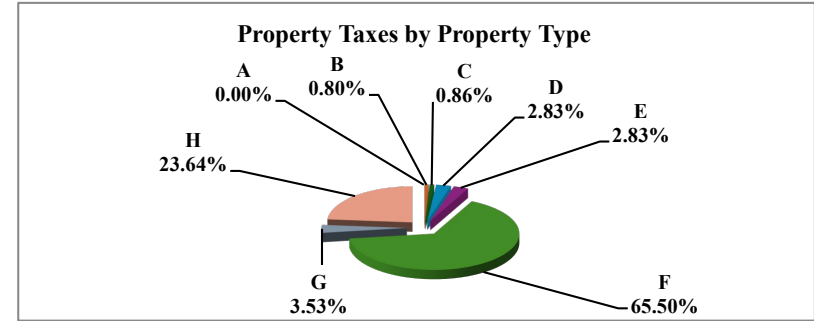
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 94%  
 Agricultural: 69%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$2,930,879,818	\$1,632,565	0.0557	5.46%
B	MISCELLANEOUS DISTRICTS	3,077,605,088	341,870	0.0111	1.14%
C	FIRE DISTRICTS	2,786,649,946	1,073,881	0.0385	3.59%
D	EDUCATIONAL SERVICE UNITS	2,930,879,810	439,157	0.0150	1.47%
E	NATURAL RESOURCE DISTRICTS	2,930,879,810	904,328	0.0309	3.02%
F	COMMUNITY COLLEGE	2,930,879,810	586,179	0.0200	1.96%
G	COUNTY	2,930,879,810	4,027,944	0.1374	13.47%
H	CITY OR VILLAGE	249,841,321	1,256,248	0.5028	4.20%
I	SCHOOL DISTRICTS *	2,930,879,814	19,634,704	0.6699	65.67%
	<b>KNOX COUNTY</b>	<b>\$2,930,879,810</b>	<b>\$29,896,875</b>	<b>1.0201</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

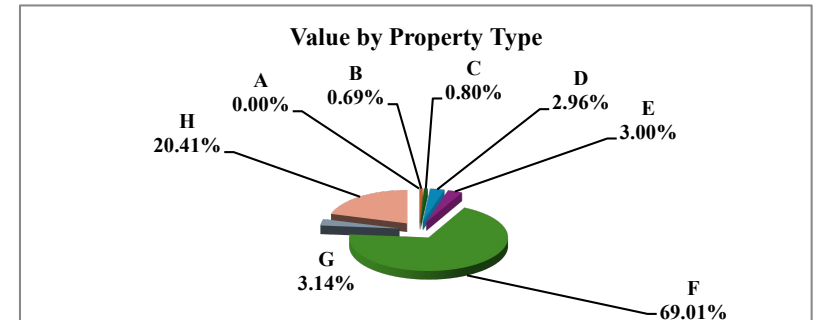


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	20,083,643	239,485	1.1924	0.80%
C	COMMERCIAL & INDUST. EQUIP.	23,501,984	258,193	1.0986	0.86%
D	AGRIC. MACHINERY & EQUIP.	86,726,108	844,721	0.9740	2.83%
E	AG-OUTBLDG & FARM SITE LAND	87,933,175	846,666	0.9629	2.83%
F	AGRICULTURAL LAND	2,022,572,340	19,583,851	0.9683	65.50%
G	COMMERCIAL, INDUST., & MINERAL	91,984,910	1,055,216	1.1472	3.53%
H	RESIDENTIAL **	598,077,650	7,068,744	1.1819	23.64%
	<b>KNOX COUNTY</b>	<b>\$2,930,879,810</b>	<b>\$29,896,875</b>	<b>1.0201</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	20,083,643	0.69%
C	COMMERCIAL & INDUST. EQUIP.	23,501,984	0.80%
D	AGRIC. MACHINERY & EQUIP.	86,726,108	2.96%
E	AG-OUTBLDG & FARM SITE LAND	87,933,175	3.00%
F	AGRICULTURAL LAND	2,022,572,340	69.01%
G	COMMERCIAL, INDUST., & MINERAL	91,984,910	3.14%
H	RESIDENTIAL **	598,077,650	20.41%
	<b>KNOX COUNTY</b>	<b>\$2,930,879,810</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Lincoln, NE  
**County Population:** 322,608  
 Residential & Recreational Records: 102,775  
 Commercial, Indust., & Mineral Records: 8,405  
 Agricultural Records: 6,945  
**Total Taxable Real Property Records:** 118,125

**Taxable Agland Acres:**  
 Irrigated 22,373.45  
 Dryland 261,016.86  
 Grassland 79,667.11  
 Wasteland 20,924.78  
 Other 798.88  
**Total Acres 384,781.08**

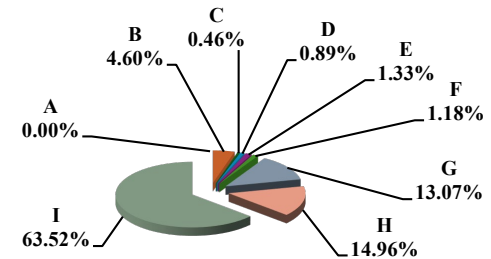
## 55 LANCASTER COUNTY

**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 95%  
 Agricultural: 0%  
 Ag Special Value: 71%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	293,119,075,714	33,604,780	0.0115	4.60%
C	FIRE DISTRICTS	6,904,867,661	3,360,770	0.0487	0.46%
D	EDUCATIONAL SERVICE UNITS	42,931,645,053	6,468,479	0.0151	0.89%
E	NATURAL RESOURCE DISTRICTS	42,931,645,053	9,734,231	0.0227	1.33%
F	COMMUNITY COLLEGE	42,931,645,054	8,586,329	0.0200	1.18%
G	COUNTY	42,931,645,058	95,457,225	0.2223	13.07%
H	CITY OR VILLAGE	36,719,754,618	109,234,350	0.2975	14.96%
I	SCHOOL DISTRICTS *	42,931,645,046	463,926,548	1.0806	63.52%
	<b>LANCASTER COUNTY</b>	<b>\$42,931,645,058</b>	<b>\$730,372,711</b>	<b>1.7012</b>	<b>100.00%</b>

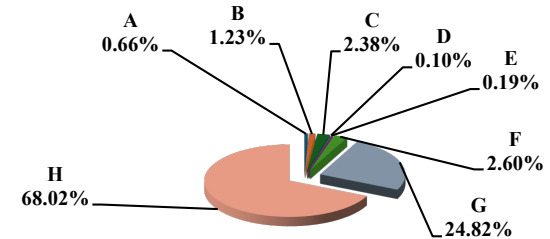
\* Includes Learning Community and all School Bonds

**Property Taxes Levied by Local Governments**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$298,042,559	\$4,792,786	1.6081	0.66%
B	PUBLIC SERVIC ENTITIES	530,556,890	8,988,145	1.6941	1.23%
C	COMMERCIAL & INDUST. EQUIP.	1,007,366,592	17,367,012	1.7240	2.38%
D	AGRIC. MACHINERY & EQUIP.	56,468,373	757,304	1.3411	0.10%
E	AG-OUTBLDG & FARM SITE LAND	101,776,800	1,363,007	1.3392	0.19%
F	AGRICULTURAL LAND	1,427,611,900	19,022,546	1.3325	2.60%
G	COMMERCIAL, INDUST., & MINERAL	10,314,350,544	181,287,571	1.7576	24.82%
H	RESIDENTIAL **	29,195,471,400	496,794,341	1.7016	68.02%
	<b>LANCASTER COUNTY</b>	<b>\$42,931,645,058</b>	<b>\$730,372,711</b>	<b>1.7012</b>	<b>100.00%</b>

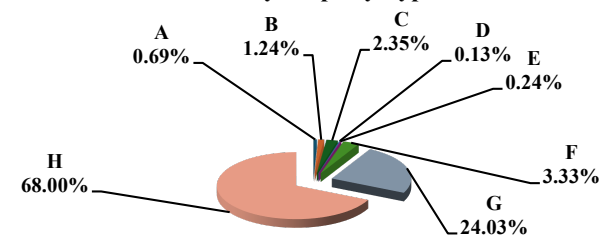
**Property Taxes by Property Type**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$298,042,559	0.69%
B	PUBLIC SERVIC ENTITIES	530,556,890	1.24%
C	COMMERCIAL & INDUST. EQUIP.	1,007,366,592	2.35%
D	AGRIC. MACHINERY & EQUIP.	56,468,373	0.13%
E	AG-OUTBLDG & FARM SITE LAND	101,776,800	0.24%
F	AGRICULTURAL LAND	1,427,611,900	3.33%
G	COMMERCIAL, INDUST., & MINERAL	10,314,350,544	24.03%
H	RESIDENTIAL **	29,195,471,400	68.00%
	<b>LANCASTER COUNTY</b>	<b>\$42,931,645,058</b>	<b>100.00%</b>

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

**Value by Property Type**



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

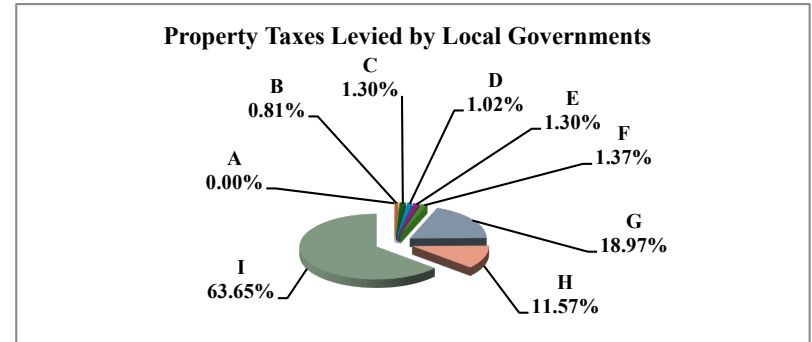
<b>County Seat:</b>	North Platte, NE	<b>Taxable Agland Acres:</b>	
<b>County Population:</b>	34,676	Irrigated	243,032.12
Residential & Recreational Records:	14,830	Dryland	95,577.11
Commercial, Indust., & Mineral Records:	1,659	Grassland	1,161,295.71
Agricultural Records:	6,218	Wasteland	10,575.20
<b>Total Taxable Real Property Records:</b>	<b>22,707</b>	Other	23,949.92
		<b>Total Acres</b>	<b>1,534,430.06</b>

## 56 LINCOLN COUNTY

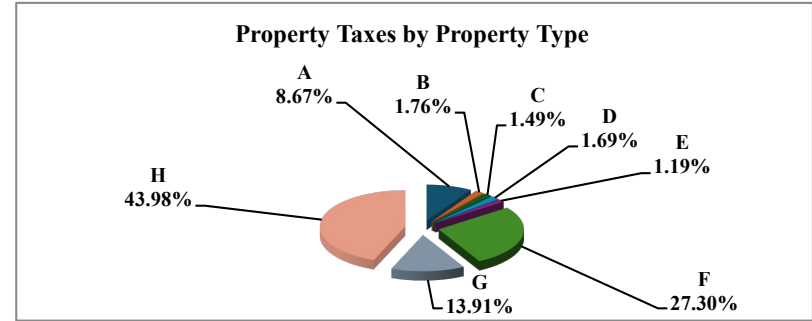
<b>2024 Levels of Value</b>	
Residential:	98%
Commercial:	96%
Agricultural:	70%
Ag Special Value:	70%

	Taxing Subdivision:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,229,174,220	734,367	0.0080	0.81%
C	FIRE DISTRICTS	4,093,848,669	1,186,010	0.0290	1.30%
D	EDUCATIONAL SERVICE UNITS	6,241,200,097	928,646	0.0149	1.02%
E	NATURAL RESOURCE DISTRICTS	6,241,200,093	1,182,249	0.0189	1.30%
F	COMMUNITY COLLEGE	6,241,200,094	1,247,628	0.0200	1.37%
G	COUNTY	6,241,200,093	17,243,319	0.2763	18.97%
H	CITY OR VILLAGE	2,334,620,241	10,519,433	0.4506	11.57%
I	SCHOOL DISTRICTS *	6,241,200,104	57,854,666	0.9270	63.65%
	<b>LINCOLN COUNTY</b>	<b>\$6,241,200,093</b>	<b>\$90,896,319</b>	<b>1.4564</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

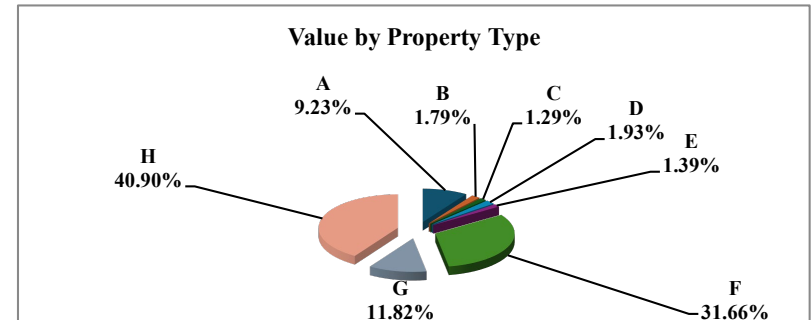


	Property Type:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$576,331,619	\$7,878,923	1.3671	8.67%
B	PUBLIC SERVIC ENTITIES	111,921,086	1,600,205	1.4298	1.76%
C	COMMERCIAL & INDUST. EQUIP.	80,297,478	1,354,577	1.6869	1.49%
D	AGRIC. MACHINERY & EQUIP.	120,211,292	1,539,145	1.2804	1.69%
E	AG-OUTBLDG & FARM SITE LAND	86,540,418	1,080,088	1.2481	1.19%
F	AGRICULTURAL LAND	1,975,657,887	24,818,619	1.2562	27.30%
G	COMMERCIAL, INDUST., & MINERAL	737,687,813	12,644,853	1.7141	13.91%
H	RESIDENTIAL **	2,552,552,500	39,979,909	1.5663	43.98%
	<b>LINCOLN COUNTY</b>	<b>\$6,241,200,093</b>	<b>\$90,896,319</b>	<b>1.4564</b>	<b>100.00%</b>



	Property Type:	2024 VALUE	Value % of Total
A	RAILROADS	\$576,331,619	9.23%
B	PUBLIC SERVIC ENTITIES	111,921,086	1.79%
C	COMMERCIAL & INDUST. EQUIP.	80,297,478	1.29%
D	AGRIC. MACHINERY & EQUIP.	120,211,292	1.93%
E	AG-OUTBLDG & FARM SITE LAND	86,540,418	1.39%
F	AGRICULTURAL LAND	1,975,657,887	31.66%
G	COMMERCIAL, INDUST., & MINERAL	737,687,813	11.82%
H	RESIDENTIAL **	2,552,552,500	40.90%
	<b>LINCOLN COUNTY</b>	<b>\$6,241,200,093</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Stapleton, NE  
**County Population:** 716  
 Residential & Recreational Records: 316  
 Commercial, Indust., & Mineral Records: 57  
 Agricultural Records: 1,179  
**Total Taxable Real Property Records:** 1,552

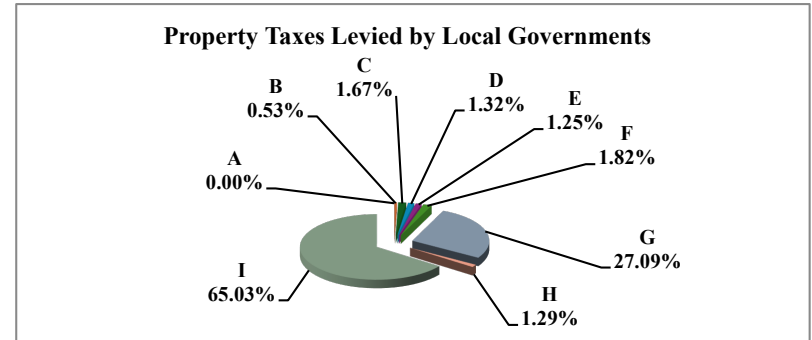
**Taxable Aglan Acres:**  
 Irrigated 33,675.27  
 Dryland 10,273.40  
 Grassland 315,478.12  
 Wasteland 2,097.65  
 Other 140.84  
**Total Acres 361,665.28**

## 57 LOGAN COUNTY

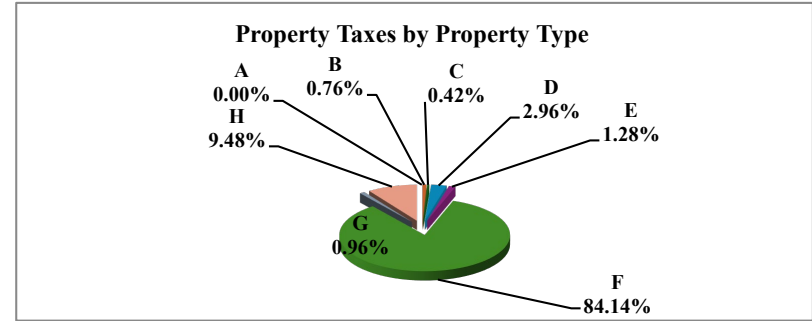
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	396,545,529	23,198	0.0059	0.53%
C	FIRE DISTRICTS	396,545,530	72,923	0.0184	1.67%
D	EDUCATIONAL SERVICE UNITS	396,545,530	57,453	0.0145	1.32%
E	NATURAL RESOURCE DISTRICTS	396,545,529	54,418	0.0137	1.25%
F	COMMUNITY COLLEGE	396,545,529	79,270	0.0200	1.82%
G	COUNTY	396,545,529	1,180,800	0.2978	27.09%
H	CITY OR VILLAGE	13,861,390	56,055	0.4044	1.29%
I	SCHOOL DISTRICTS *	396,545,530	2,834,527	0.7148	65.03%
	<b>LOGAN COUNTY</b>	<b>\$396,545,529</b>	<b>\$4,358,644</b>	<b>1.0992</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

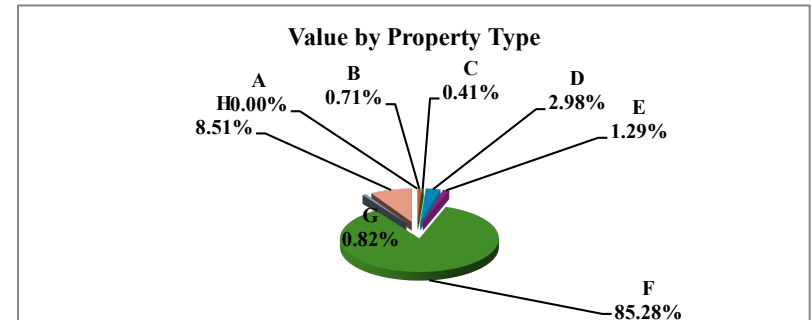


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,799,906	33,087	1.1817	0.76%
C	COMMERCIAL & INDUST. EQUIP.	1,625,640	18,297	1.1256	0.42%
D	AGRIC. MACHINERY & EQUIP.	11,829,015	128,974	1.0903	2.96%
E	AG-OUTBLDG & FARM SITE LAND	5,133,088	55,768	1.0864	1.28%
F	AGRICULTURAL LAND	338,169,996	3,667,378	1.0845	84.14%
G	COMMERCIAL, INDUST., & MINERAL	3,253,454	41,855	1.2865	0.96%
H	RESIDENTIAL **	33,734,430	413,283	1.2251	9.48%
	<b>LOGAN COUNTY</b>	<b>\$396,545,529</b>	<b>\$4,358,644</b>	<b>1.0992</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,799,906	0.71%
C	COMMERCIAL & INDUST. EQUIP.	1,625,640	0.41%
D	AGRIC. MACHINERY & EQUIP.	11,829,015	2.98%
E	AG-OUTBLDG & FARM SITE LAND	5,133,088	1.29%
F	AGRICULTURAL LAND	338,169,996	85.28%
G	COMMERCIAL, INDUST., & MINERAL	3,253,454	0.82%
H	RESIDENTIAL **	33,734,430	8.51%
	<b>LOGAN COUNTY</b>	<b>\$396,545,529</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Taylor, NE  
**County Population:** 607  
 Residential & Recreational Records: 611  
 Commercial, Indust., & Mineral Records: 50  
 Agricultural Records: 1,147  
**Total Taxable Real Property Records:** 1,808

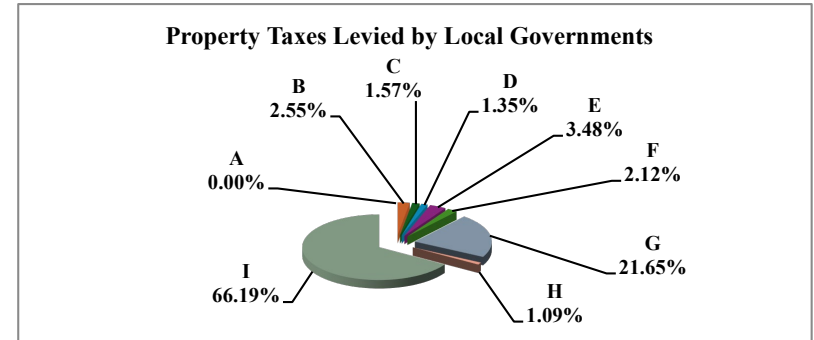
**Taxable Agland Acres:**  
 Irrigated 15,414.48  
 Dryland 6,607.96  
 Grassland 322,086.13  
 Wasteland 2,890.72  
 Other 1,376.54  
**Total Acres 348,375.83**

## 58 LOUP COUNTY

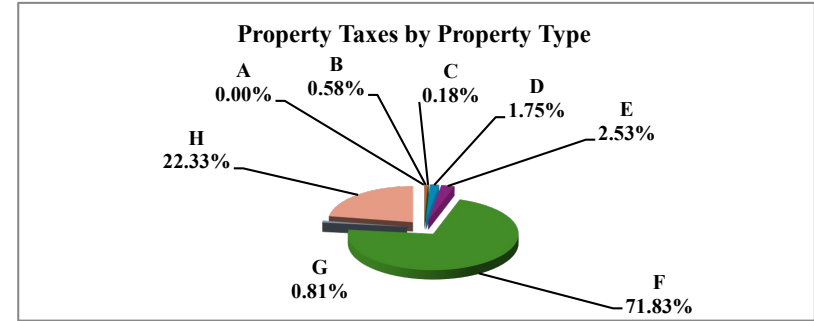
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 100%  
 Agricultural: 75%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	378,191,448	90,766	0.0240	2.55%
C	FIRE DISTRICTS	378,191,448	55,900	0.0148	1.57%
D	EDUCATIONAL SERVICE UNITS	378,191,448	48,030	0.0127	1.35%
E	NATURAL RESOURCE DISTRICTS	378,191,448	124,047	0.0328	3.48%
F	COMMUNITY COLLEGE	378,191,448	75,638	0.0200	2.12%
G	COUNTY	378,191,448	771,135	0.2039	21.65%
H	CITY OR VILLAGE	7,800,725	39,004	0.5000	1.09%
I	SCHOOL DISTRICTS *	378,191,448	2,358,112	0.6235	66.19%
	<b>LOUP COUNTY</b>	<b>\$378,191,448</b>	<b>\$3,562,632</b>	<b>0.9420</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

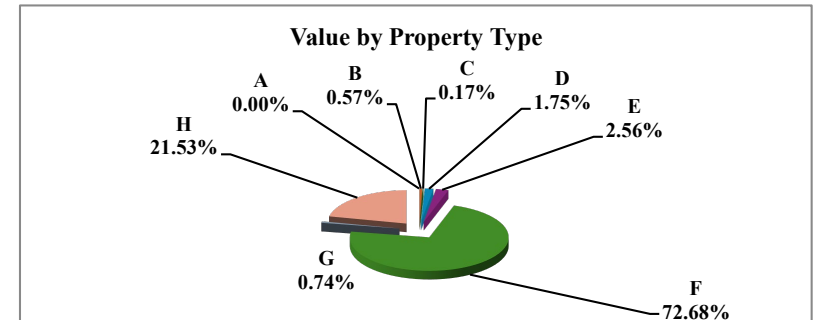


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,152,143	20,528	0.9538	0.58%
C	COMMERCIAL & INDUST. EQUIP.	654,675	6,513	0.9949	0.18%
D	AGRIC. MACHINERY & EQUIP.	6,621,755	62,196	0.9393	1.75%
E	AG-OUTBLDG & FARM SITE LAND	9,679,555	90,203	0.9319	2.53%
F	AGRICULTURAL LAND	274,857,675	2,558,888	0.9310	71.83%
G	COMMERCIAL, INDUST., & MINERAL	2,784,545	28,798	1.0342	0.81%
H	RESIDENTIAL **	81,441,100	795,506	0.9768	22.33%
	<b>LOUP COUNTY</b>	<b>\$378,191,448</b>	<b>\$3,562,632</b>	<b>0.9420</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,152,143	0.57%
C	COMMERCIAL & INDUST. EQUIP.	654,675	0.17%
D	AGRIC. MACHINERY & EQUIP.	6,621,755	1.75%
E	AG-OUTBLDG & FARM SITE LAND	9,679,555	2.56%
F	AGRICULTURAL LAND	274,857,675	72.68%
G	COMMERCIAL, INDUST., & MINERAL	2,784,545	0.74%
H	RESIDENTIAL **	81,441,100	21.53%
	<b>LOUP COUNTY</b>	<b>\$378,191,448</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Madison, NE  
**County Population:** 399  
 Residential & Recreational Records: 12,951  
 Commercial, Indust., & Mineral Records: 1,927  
 Agricultural Records: 3,504  
**Total Taxable Real Property Records:** 18,382

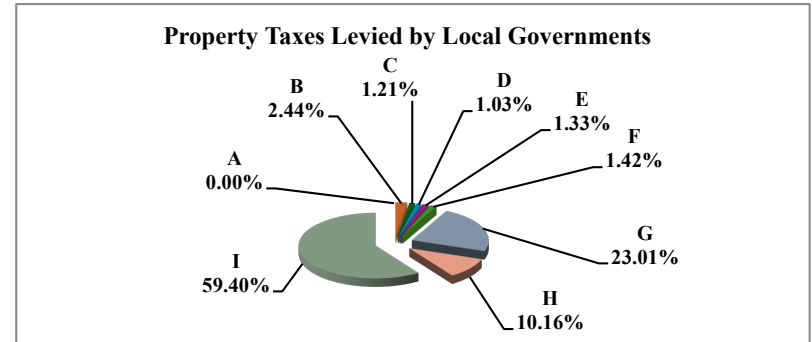
**Taxable Aglan Acres:**  
 Irrigated 130,197.14  
 Dryland 139,257.75  
 Grassland 48,423.03  
 Wasteland 4,402.51  
 Other 2,951.59  
**Total Acres 325,232.02**

## 59 MADISON COUNTY

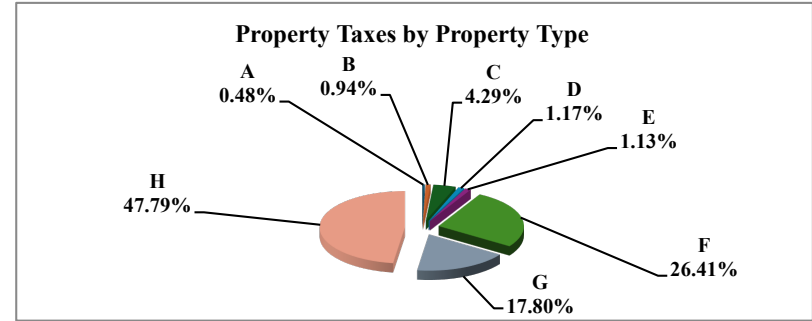
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 92%  
 Agricultural: 73%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	22,476,760,785	1,967,662	0.0088	2.44%
C	FIRE DISTRICTS	2,881,776,866	976,150	0.0339	1.21%
D	EDUCATIONAL SERVICE UNITS	5,731,995,985	830,757	0.0145	1.03%
E	NATURAL RESOURCE DISTRICTS	5,731,995,985	1,071,973	0.0187	1.33%
F	COMMUNITY COLLEGE	5,731,995,985	1,146,409	0.0200	1.42%
G	COUNTY	5,731,995,985	18,536,525	0.3234	23.01%
H	CITY OR VILLAGE	2,850,219,119	8,186,052	0.2872	10.16%
I	SCHOOL DISTRICTS *	5,731,995,985	47,859,064	0.8349	59.40%
	<b>MADISON COUNTY</b>	<b>\$5,731,995,985</b>	<b>\$80,574,593</b>	<b>1.4057</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

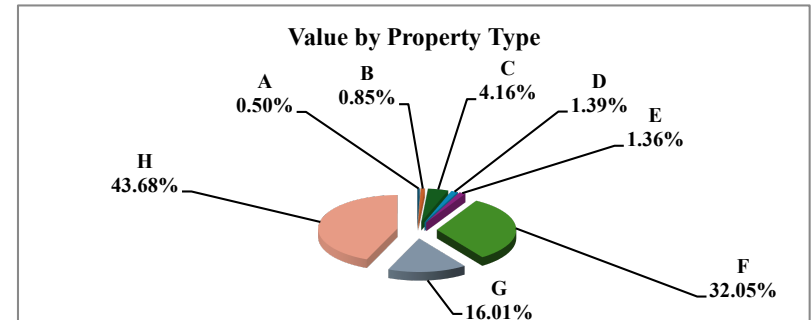


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$28,539,436	\$387,721	1.3585	0.48%
B	PUBLIC SERVIC ENTITIES	48,946,638	758,870	1.5504	0.94%
C	COMMERCIAL & INDUST. EQUIP.	238,523,866	3,454,772	1.4484	4.29%
D	AGRIC. MACHINERY & EQUIP.	79,457,621	940,965	1.1842	1.17%
E	AG-OUTBLDG & FARM SITE LAND	77,883,140	911,162	1.1699	1.13%
F	AGRICULTURAL LAND	1,837,163,409	21,276,140	1.1581	26.41%
G	COMMERCIAL, INDUST., & MINERAL	917,474,196	14,338,975	1.5629	17.80%
H	RESIDENTIAL **	2,504,007,679	38,505,989	1.5378	47.79%
	<b>MADISON COUNTY</b>	<b>\$5,731,995,985</b>	<b>\$80,574,593</b>	<b>1.4057</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$28,539,436	0.50%
B	PUBLIC SERVIC ENTITIES	48,946,638	0.85%
C	COMMERCIAL & INDUST. EQUIP.	238,523,866	4.16%
D	AGRIC. MACHINERY & EQUIP.	79,457,621	1.39%
E	AG-OUTBLDG & FARM SITE LAND	77,883,140	1.36%
F	AGRICULTURAL LAND	1,837,163,409	32.05%
G	COMMERCIAL, INDUST., & MINERAL	917,474,196	16.01%
H	RESIDENTIAL **	2,504,007,679	43.68%
	<b>MADISON COUNTY</b>	<b>\$5,731,995,985</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Tryon, NE  
**County Population:** 35,585  
 Residential & Recreational Records: 126  
 Commercial, Indust., & Mineral Records: 17  
 Agricultural Records: 1,486  
**Total Taxable Real Property Records:** 1,629

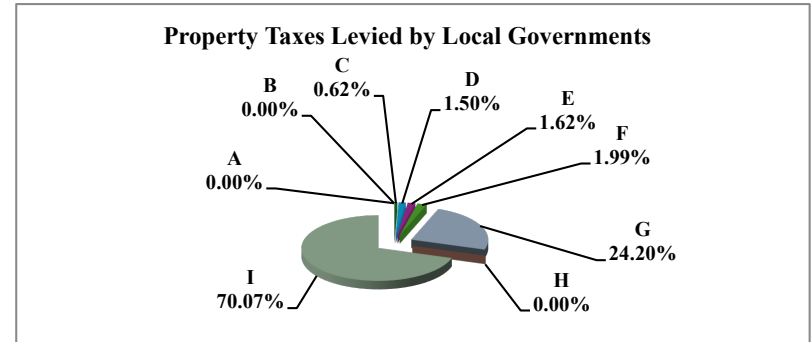
**Taxable Aglan Acres:**  
 Irrigated 15,119.81  
 Dryland 1,823.37  
 Grassland 528,534.74  
 Wasteland 4,176.13  
 Other 534.02  
**Total Acres 550,188.07**

## 60 MCPHERSON COUNTY

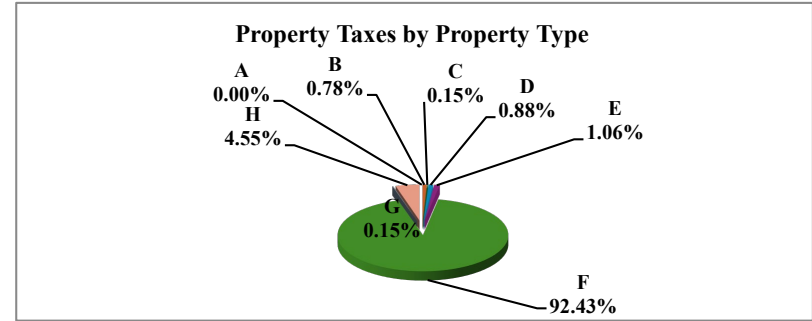
**2024 Levels of Value**  
 Residential: 100%  
 Commercial: 100%  
 Agricultural: 73%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	393,635,513	24,453	0.0062	0.62%
D	EDUCATIONAL SERVICE UNITS	393,635,513	59,045	0.0150	1.50%
E	NATURAL RESOURCE DISTRICTS	393,635,513	63,862	0.0162	1.62%
F	COMMUNITY COLLEGE	393,635,513	78,688	0.0200	1.99%
G	COUNTY	393,635,513	954,980	0.2426	24.20%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	393,635,513	2,765,355	0.7025	70.07%
	<b>MCPHERSON COUNTY</b>	<b>\$393,635,513</b>	<b>\$3,946,385</b>	<b>1.0025</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

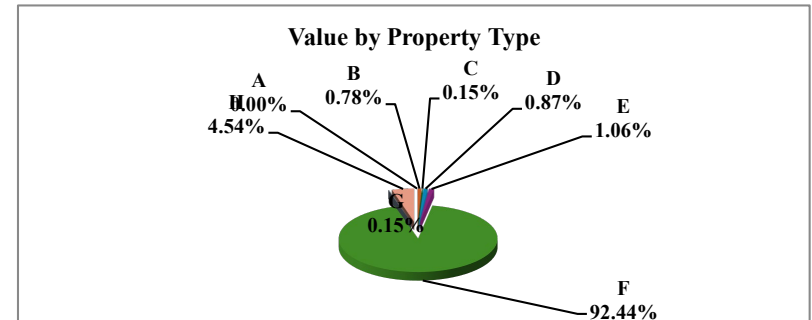


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	3,081,355	30,881	1.0022	0.78%
C	COMMERCIAL & INDUST. EQUIP.	592,683	5,960	1.0055	0.15%
D	AGRIC. MACHINERY & EQUIP.	3,438,824	34,787	1.0116	0.88%
E	AG-OUTBLDG & FARM SITE LAND	4,180,122	41,987	1.0044	1.06%
F	AGRICULTURAL LAND	363,872,798	3,647,459	1.0024	92.43%
G	COMMERCIAL, INDUST., & MINERAL	586,831	5,903	1.0060	0.15%
H	RESIDENTIAL **	17,882,900	179,408	1.0032	4.55%
	<b>MCPHERSON COUNTY</b>	<b>\$393,635,513</b>	<b>\$3,946,385</b>	<b>1.0025</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	3,081,355	0.78%
C	COMMERCIAL & INDUST. EQUIP.	592,683	0.15%
D	AGRIC. MACHINERY & EQUIP.	3,438,824	0.87%
E	AG-OUTBLDG & FARM SITE LAND	4,180,122	1.06%
F	AGRICULTURAL LAND	363,872,798	92.44%
G	COMMERCIAL, INDUST., & MINERAL	586,831	0.15%
H	RESIDENTIAL **	17,882,900	4.54%
	<b>MCPHERSON COUNTY</b>	<b>\$393,635,513</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Central City, NE  
**County Population:** 7,668  
 Residential & Recreational Records: 3,978  
 Commercial, Indust., & Mineral Records: 410  
 Agricultural Records: 2,946  
**Total Taxable Real Property Records:** 7,334

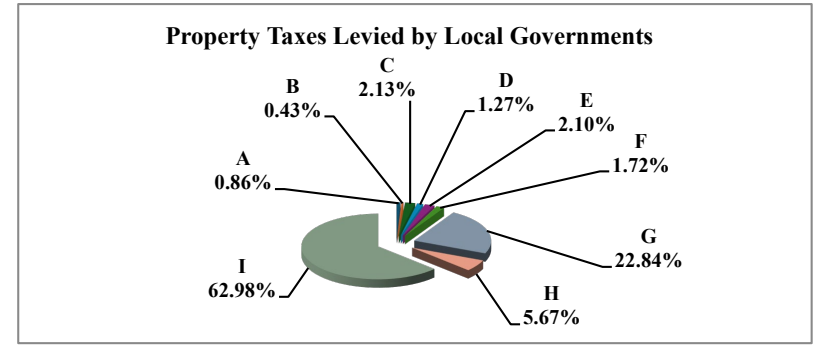
**Taxable Aglan Acres:**  
 Irrigated 188,014.00  
 Dryland 15,924.01  
 Grassland 68,464.12  
 Wasteland 5,345.78  
 Other 14,417.65  
**Total Acres 292,165.56**

## 61 MERRICK COUNTY

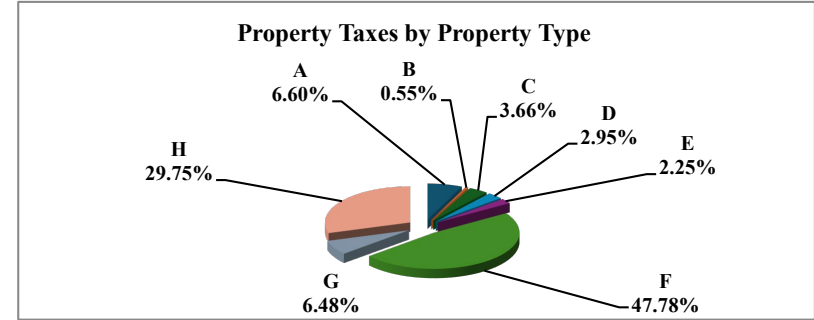
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 98%  
 Agricultural: 73%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$1,934,471,778	\$223,027	0.0115	0.86%
B	MISCELLANEOUS DISTRICTS	2,240,471,362	111,857	0.0050	0.43%
C	FIRE DISTRICTS	1,891,242,725	552,460	0.0292	2.13%
D	EDUCATIONAL SERVICE UNITS	2,239,332,359	329,329	0.0147	1.27%
E	NATURAL RESOURCE DISTRICTS	2,239,332,359	544,378	0.0243	2.10%
F	COMMUNITY COLLEGE	2,239,332,359	447,869	0.0200	1.72%
G	COUNTY	2,239,332,359	5,932,760	0.2649	22.84%
H	CITY OR VILLAGE	397,169,673	1,473,473	0.3710	5.67%
I	SCHOOL DISTRICTS *	2,239,332,359	16,355,057	0.7304	62.98%
	<b>MERRICK COUNTY</b>	<b>\$2,239,332,359</b>	<b>\$25,970,209</b>	<b>1.1597</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

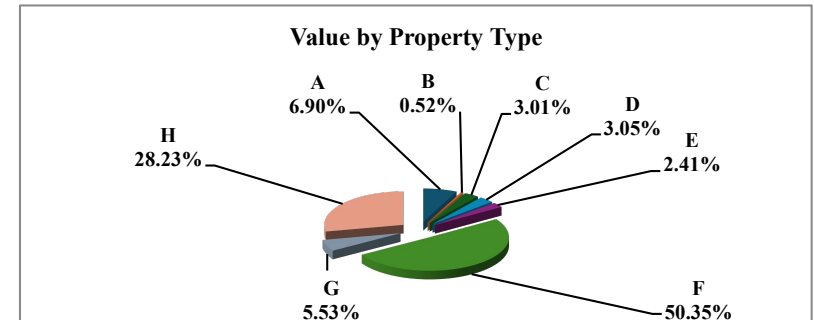


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$154,613,932	\$1,713,028	1.1079	6.60%
B	PUBLIC SERVIC ENTITIES	11,550,330	142,139	1.2306	0.55%
C	COMMERCIAL & INDUST. EQUIP.	67,474,786	950,763	1.4091	3.66%
D	AGRIC. MACHINERY & EQUIP.	68,315,956	765,623	1.1207	2.95%
E	AG-OUTBLDG & FARM SITE LAND	53,986,065	583,117	1.0801	2.25%
F	AGRICULTURAL LAND	1,127,587,665	12,407,554	1.1004	47.78%
G	COMMERCIAL, INDUST., & MINERAL	123,750,070	1,682,557	1.3596	6.48%
H	RESIDENTIAL **	632,053,555	7,725,428	1.2223	29.75%
	<b>MERRICK COUNTY</b>	<b>\$2,239,332,359</b>	<b>\$25,970,209</b>	<b>1.1597</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$154,613,932	6.90%
B	PUBLIC SERVIC ENTITIES	11,550,330	0.52%
C	COMMERCIAL & INDUST. EQUIP.	67,474,786	3.01%
D	AGRIC. MACHINERY & EQUIP.	68,315,956	3.05%
E	AG-OUTBLDG & FARM SITE LAND	53,986,065	2.41%
F	AGRICULTURAL LAND	1,127,587,665	50.35%
G	COMMERCIAL, INDUST., & MINERAL	123,750,070	5.53%
H	RESIDENTIAL **	632,053,555	28.23%
	<b>MERRICK COUNTY</b>	<b>\$2,239,332,359</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Bridgeport, NE  
**County Population:** 4,555  
 Residential & Recreational Records: 2,543  
 Commercial, Indust., & Mineral Records: 457  
 Agricultural Records: 4,372  
**Total Taxable Real Property Records:** 7,372

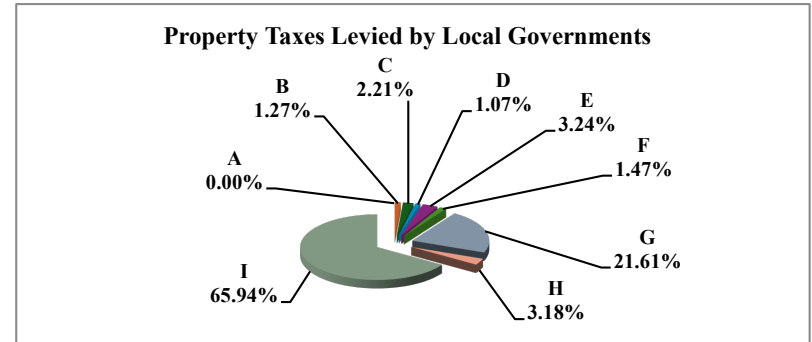
**Taxable Aglan Acres:**  
 Irrigated 126,211.82  
 Dryland 62,656.06  
 Grassland 669,368.59  
 Wasteland 27,933.52  
 Other 7,798.85  
**Total Acres 893,968.84**

## 62 MORRILL COUNTY

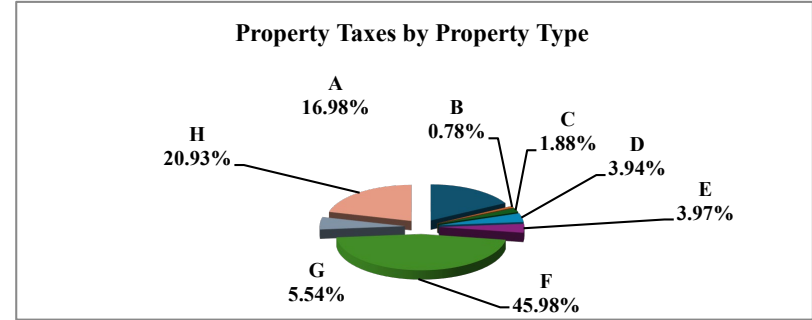
**2024 Levels of Value**  
 Residential: 98%  
 Commercial: 100%  
 Agricultural: 75%  
 Ag Special Value: 75%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,397,968,375	255,535	0.0183	1.27%
C	FIRE DISTRICTS	1,204,984,488	443,768	0.0368	2.21%
D	EDUCATIONAL SERVICE UNITS	1,397,968,375	215,440	0.0154	1.07%
E	NATURAL RESOURCE DISTRICTS	1,397,968,375	651,133	0.0466	3.24%
F	COMMUNITY COLLEGE	1,397,968,375	295,265	0.0211	1.47%
G	COUNTY	1,397,968,375	4,339,177	0.3104	21.61%
H	CITY OR VILLAGE	198,543,424	639,256	0.3220	3.18%
I	SCHOOL DISTRICTS *	1,397,968,375	13,241,106	0.9472	65.94%
	<b>MORRILL COUNTY</b>	<b>\$1,397,968,375</b>	<b>\$20,080,680</b>	<b>1.4364</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

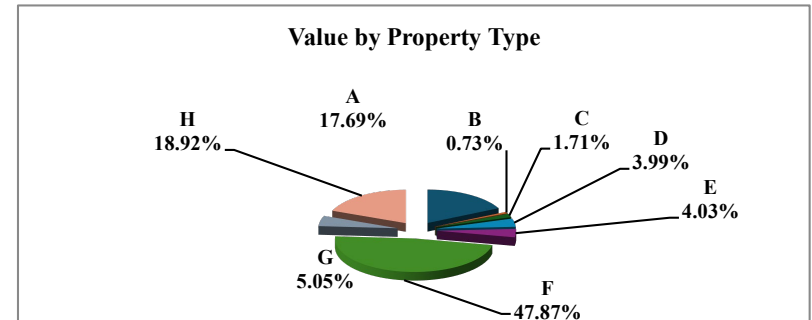


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$247,342,442	\$3,409,251	1.3784	16.98%
B	PUBLIC SERVIC ENTITIES	10,268,423	156,872	1.5277	0.78%
C	COMMERCIAL & INDUST. EQUIP.	23,944,136	376,520	1.5725	1.88%
D	AGRIC. MACHINERY & EQUIP.	55,752,981	791,231	1.4192	3.94%
E	AG-OUTBLDG & FARM SITE LAND	56,329,475	797,944	1.4166	3.97%
F	AGRICULTURAL LAND	669,169,962	9,233,661	1.3799	45.98%
G	COMMERCIAL, INDUST., & MINERAL	70,597,275	1,111,865	1.5749	5.54%
H	RESIDENTIAL **	264,563,681	4,203,337	1.5888	20.93%
	<b>MORRILL COUNTY</b>	<b>\$1,397,968,375</b>	<b>\$20,080,680</b>	<b>1.4364</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$247,342,442	17.69%
B	PUBLIC SERVIC ENTITIES	10,268,423	0.73%
C	COMMERCIAL & INDUST. EQUIP.	23,944,136	1.71%
D	AGRIC. MACHINERY & EQUIP.	55,752,981	3.99%
E	AG-OUTBLDG & FARM SITE LAND	56,329,475	4.03%
F	AGRICULTURAL LAND	669,169,962	47.87%
G	COMMERCIAL, INDUST., & MINERAL	70,597,275	5.05%
H	RESIDENTIAL **	264,563,681	18.92%
	<b>MORRILL COUNTY</b>	<b>\$1,397,968,375</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Fullerton, NE  
**County Population:** 3,380  
 Residential & Recreational Records: 1,834  
 Commercial, Indust., & Mineral Records: 223  
 Agricultural Records: 2,404  
**Total Taxable Real Property Records:** 4,461

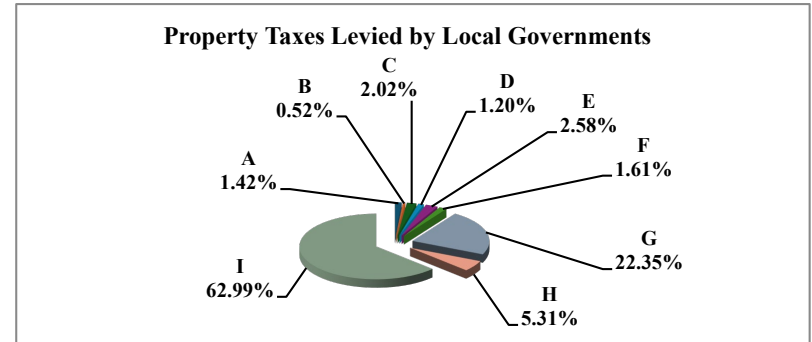
**Taxable Agland Acres:**  
 Irrigated 78,781.88  
 Dryland 73,036.90  
 Grassland 106,960.58  
 Wasteland 6,024.04  
 Other 1,071.78  
**Total Acres 265,875.18**

## 63 NANCE COUNTY

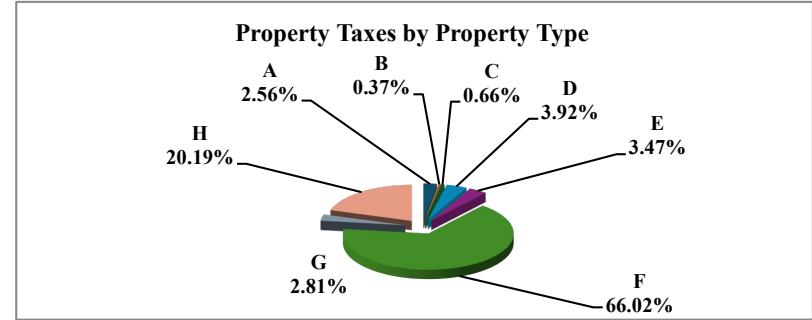
**2024 Levels of Value**  
 Residential: 92%  
 Commercial: 100%  
 Agricultural: 74%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$1,040,831,909	\$208,803	0.0201	1.42%
B	MISCELLANEOUS DISTRICTS	1,268,342,185	75,803	0.0060	0.52%
C	FIRE DISTRICTS	1,040,831,909	295,825	0.0284	2.02%
D	EDUCATIONAL SERVICE UNITS	1,181,260,755	175,249	0.0148	1.20%
E	NATURAL RESOURCE DISTRICTS	1,181,260,755	377,873	0.0320	2.58%
F	COMMUNITY COLLEGE	1,181,260,755	236,253	0.0200	1.61%
G	COUNTY	1,181,260,755	3,275,923	0.2773	22.35%
H	CITY OR VILLAGE	140,428,846	777,447	0.5536	5.31%
I	SCHOOL DISTRICTS *	1,181,260,755	9,231,200	0.7815	62.99%
	<b>NANCE COUNTY</b>	<b>\$1,181,260,755</b>	<b>\$14,654,375</b>	<b>1.2406</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

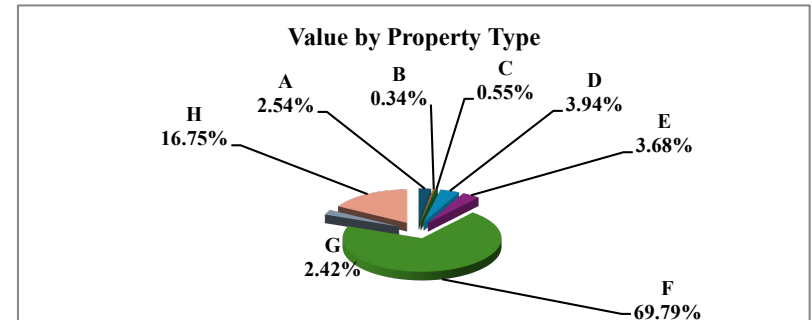


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$29,953,233	\$374,426	1.2500	2.56%
B	PUBLIC SERVIC ENTITIES	3,994,392	54,607	1.3671	0.37%
C	COMMERCIAL & INDUST. EQUIP.	6,524,319	96,708	1.4823	0.66%
D	AGRIC. MACHINERY & EQUIP.	46,529,256	573,836	1.2333	3.92%
E	AG-OUTBLDG & FARM SITE LAND	43,446,715	508,672	1.1708	3.47%
F	AGRICULTURAL LAND	824,378,795	9,674,893	1.1736	66.02%
G	COMMERCIAL, INDUST., & MINERAL	28,592,985	412,080	1.4412	2.81%
H	RESIDENTIAL **	197,841,060	2,959,152	1.4957	20.19%
	<b>NANCE COUNTY</b>	<b>\$1,181,260,755</b>	<b>\$14,654,375</b>	<b>1.2406</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$29,953,233	2.54%
B	PUBLIC SERVIC ENTITIES	3,994,392	0.34%
C	COMMERCIAL & INDUST. EQUIP.	6,524,319	0.55%
D	AGRIC. MACHINERY & EQUIP.	46,529,256	3.94%
E	AG-OUTBLDG & FARM SITE LAND	43,446,715	3.68%
F	AGRICULTURAL LAND	824,378,795	69.79%
G	COMMERCIAL, INDUST., & MINERAL	28,592,985	2.42%
H	RESIDENTIAL **	197,841,060	16.75%
	<b>NANCE COUNTY</b>	<b>\$1,181,260,755</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Auburn, NE  
**County Population:** 7,074  
 Residential & Recreational Records: 3,108  
 Commercial, Indust., & Mineral Records: 460  
 Agricultural Records: 2,680  
**Total Taxable Real Property Records:** 6,248

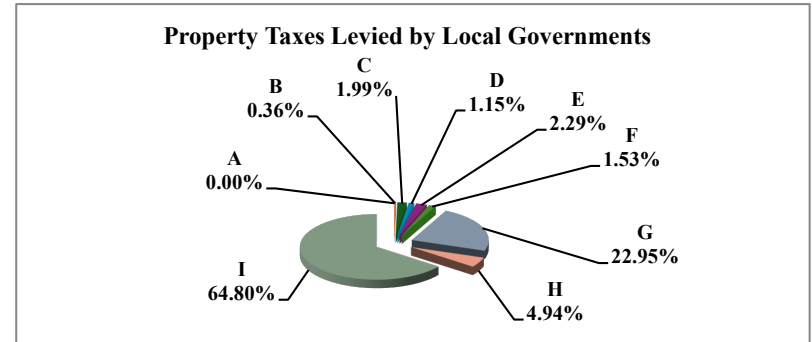
**Taxable Agland Acres:**  
 Irrigated 12,795.75  
 Dryland 169,415.30  
 Grassland 49,548.59  
 Wasteland 4,306.39  
 Other 0.00  
**Total Acres 236,066.03**

## 64 NEMAHA COUNTY

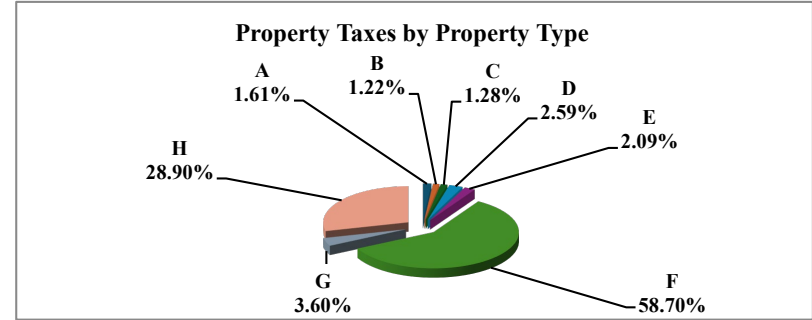
**2024 Levels of Value**  
 Residential: 98%  
 Commercial: 99%  
 Agricultural: 75%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,543,104,458	72,888	0.0047	0.36%
C	FIRE DISTRICTS	1,293,393,644	401,181	0.0310	1.99%
D	EDUCATIONAL SERVICE UNITS	1,543,104,458	231,469	0.0150	1.15%
E	NATURAL RESOURCE DISTRICTS	1,543,104,458	462,873	0.0300	2.29%
F	COMMUNITY COLLEGE	1,543,104,457	308,624	0.0200	1.53%
G	COUNTY	1,543,104,459	4,637,215	0.3005	22.95%
H	CITY OR VILLAGE	255,393,442	998,463	0.3910	4.94%
I	SCHOOL DISTRICTS *	1,543,104,459	13,092,917	0.8485	64.80%
	<b>NEMAHA COUNTY</b>	<b>\$1,543,104,459</b>	<b>\$20,205,630</b>	<b>1.3094</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

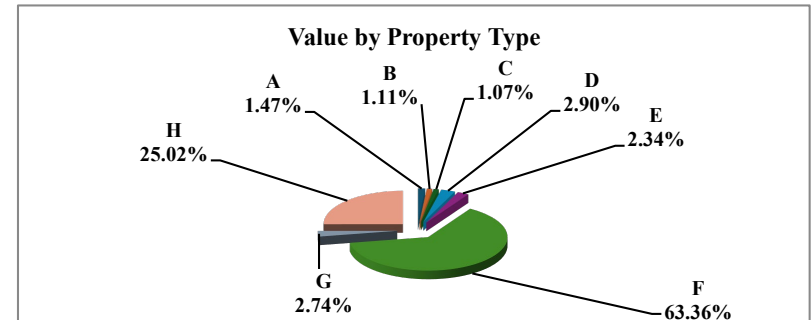


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$22,618,828	\$325,283	1.4381	1.61%
B	PUBLIC SERVIC ENTITIES	17,160,217	247,070	1.4398	1.22%
C	COMMERCIAL & INDUST. EQUIP.	16,556,294	259,478	1.5672	1.28%
D	AGRIC. MACHINERY & EQUIP.	44,736,678	523,535	1.1703	2.59%
E	AG-OUTBLDG & FARM SITE LAND	36,070,243	421,413	1.1683	2.09%
F	AGRICULTURAL LAND	977,684,486	11,860,868	1.2132	58.70%
G	COMMERCIAL, INDUST., & MINERAL	42,246,961	728,251	1.7238	3.60%
H	RESIDENTIAL **	386,030,752	5,839,732	1.5128	28.90%
	<b>NEMAHA COUNTY</b>	<b>\$1,543,104,459</b>	<b>\$20,205,630</b>	<b>1.3094</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$22,618,828	1.47%
B	PUBLIC SERVIC ENTITIES	17,160,217	1.11%
C	COMMERCIAL & INDUST. EQUIP.	16,556,294	1.07%
D	AGRIC. MACHINERY & EQUIP.	44,736,678	2.90%
E	AG-OUTBLDG & FARM SITE LAND	36,070,243	2.34%
F	AGRICULTURAL LAND	977,684,486	63.36%
G	COMMERCIAL, INDUST., & MINERAL	42,246,961	2.74%
H	RESIDENTIAL **	386,030,752	25.02%
	<b>NEMAHA COUNTY</b>	<b>\$1,543,104,459</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Nelson, NE  
**County Population:** 4,095  
 Residential & Recreational Records: 2,097  
 Commercial, Indust., & Mineral Records: 368  
 Agricultural Records: 3,160  
**Total Taxable Real Property Records:** 5,625

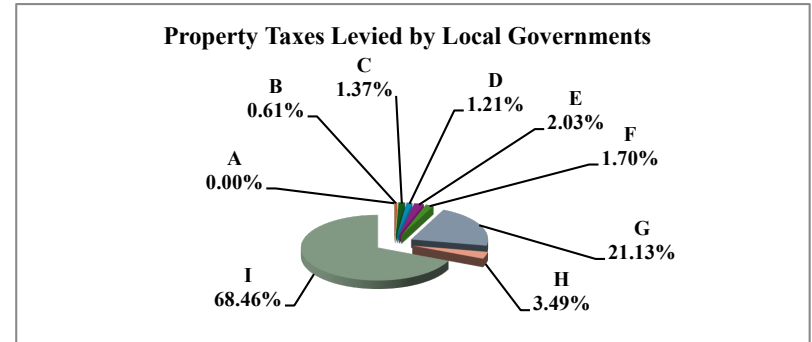
**Taxable Aglan Acres:**  
 Irrigated 73,647.93  
 Dryland 159,596.45  
 Grassland 114,392.85  
 Wasteland 743.27  
 Other 157.26  
**Total Acres 348,537.76**

## 65 NUCKOLLS COUNTY

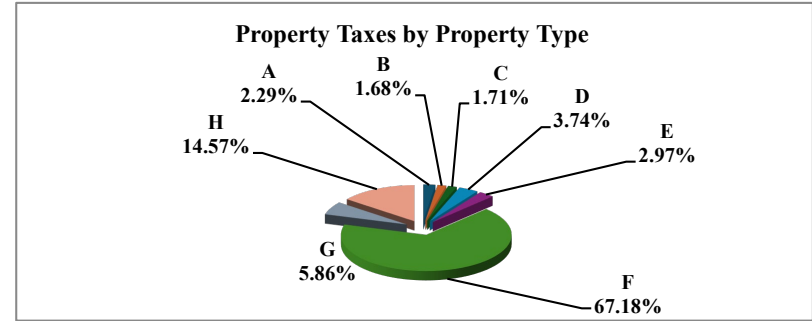
**2024 Levels of Value**  
 Residential: 98%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,577,639,601	94,003	0.0060	0.61%
C	FIRE DISTRICTS	1,198,968,055	213,419	0.0178	1.37%
D	EDUCATIONAL SERVICE UNITS	1,316,397,050	188,239	0.0143	1.21%
E	NATURAL RESOURCE DISTRICTS	1,316,397,050	315,676	0.0240	2.03%
F	COMMUNITY COLLEGE	1,316,397,050	263,281	0.0200	1.70%
G	COUNTY	1,316,397,050	3,282,086	0.2493	21.13%
H	CITY OR VILLAGE	143,485,750	542,438	0.3780	3.49%
I	SCHOOL DISTRICTS *	1,316,397,050	10,633,490	0.8078	68.46%
	<b>NUCKOLLS COUNTY</b>	<b>\$1,316,397,050</b>	<b>\$15,532,632</b>	<b>1.1799</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

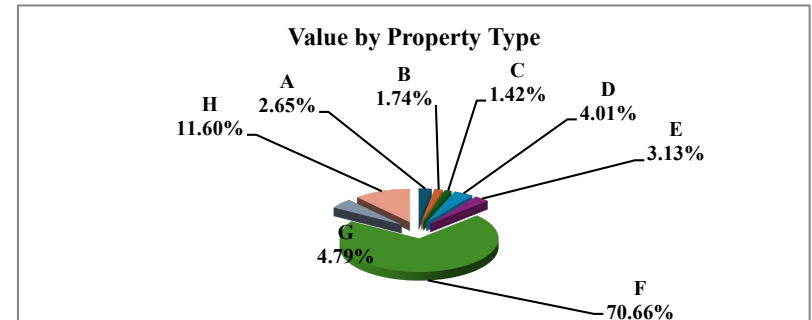


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$34,881,438	\$355,449	1.0190	2.29%
B	PUBLIC SERVIC ENTITIES	22,957,785	260,753	1.1358	1.68%
C	COMMERCIAL & INDUST. EQUIP.	18,629,025	265,128	1.4232	1.71%
D	AGRIC. MACHINERY & EQUIP.	52,840,203	580,817	1.0992	3.74%
E	AG-OUTBLDG & FARM SITE LAND	41,266,980	461,616	1.1186	2.97%
F	AGRICULTURAL LAND	930,129,915	10,435,002	1.1219	67.18%
G	COMMERCIAL, INDUST., & MINERAL	63,007,680	910,400	1.4449	5.86%
H	RESIDENTIAL **	152,684,024	2,263,467	1.4825	14.57%
	<b>NUCKOLLS COUNTY</b>	<b>\$1,316,397,050</b>	<b>\$15,532,632</b>	<b>1.1799</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$34,881,438	2.65%
B	PUBLIC SERVIC ENTITIES	22,957,785	1.74%
C	COMMERCIAL & INDUST. EQUIP.	18,629,025	1.42%
D	AGRIC. MACHINERY & EQUIP.	52,840,203	4.01%
E	AG-OUTBLDG & FARM SITE LAND	41,266,980	3.13%
F	AGRICULTURAL LAND	930,129,915	70.66%
G	COMMERCIAL, INDUST., & MINERAL	63,007,680	4.79%
H	RESIDENTIAL **	152,684,024	11.60%
	<b>NUCKOLLS COUNTY</b>	<b>\$1,316,397,050</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Nebraska City, NE  
**County Population:** 15,912  
 Residential & Recreational Records: 6,966  
 Commercial, Indust., & Mineral Records: 866  
 Agricultural Records: 3,903  
**Total Taxable Real Property Records:** 11,735

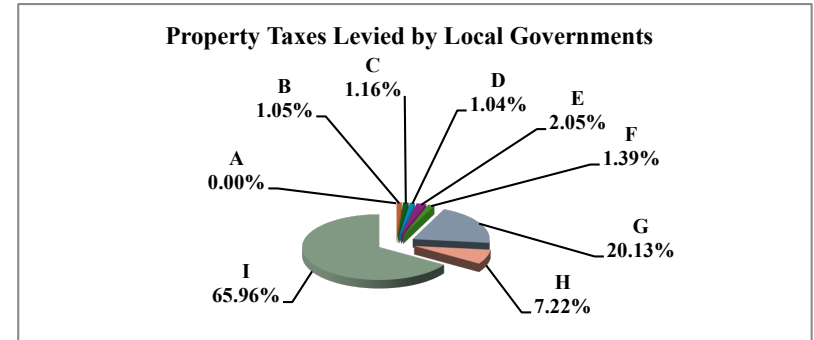
**Taxable Agland Acres:**  
 Irrigated 5,986.36  
 Dryland 271,322.81  
 Grassland 67,733.35  
 Wasteland 2,127.65  
 Other 2,524.25  
**Total Acres 349,694.42**

## 66 OTOE COUNTY

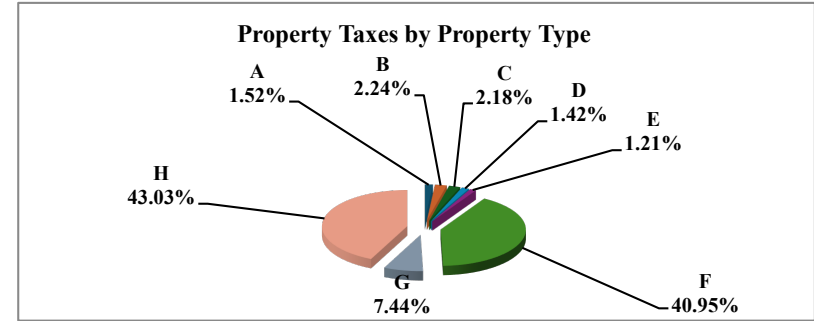
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 93%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,261,164,637	467,452	0.0089	1.05%
C	FIRE DISTRICTS	2,351,570,176	516,868	0.0220	1.16%
D	EDUCATIONAL SERVICE UNITS	3,102,811,468	466,027	0.0150	1.04%
E	NATURAL RESOURCE DISTRICTS	3,102,811,464	916,202	0.0295	2.05%
F	COMMUNITY COLLEGE	3,102,811,465	620,568	0.0200	1.39%
G	COUNTY	3,102,811,465	8,993,962	0.2899	20.13%
H	CITY OR VILLAGE	794,745,345	3,227,585	0.4061	7.22%
I	SCHOOL DISTRICTS *	3,102,811,471	29,465,167	0.9496	65.96%
	<b>OTOE COUNTY</b>	<b>\$3,102,811,465</b>	<b>\$44,673,832</b>	<b>1.4398</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

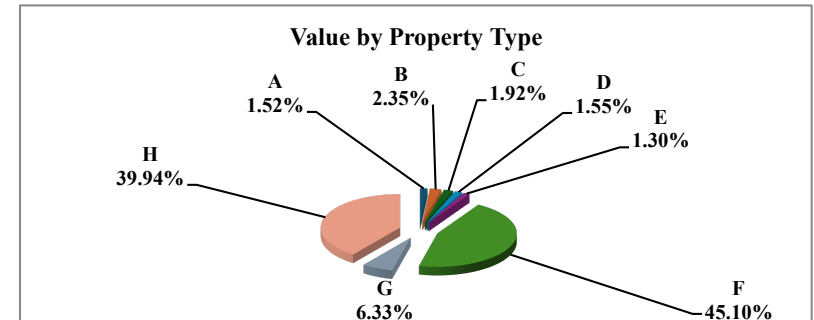


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$47,082,804	\$680,461	1.4452	1.52%
B	PUBLIC SERVIC ENTITIES	72,844,554	1,002,278	1.3759	2.24%
C	COMMERCIAL & INDUST. EQUIP.	59,573,570	973,603	1.6343	2.18%
D	AGRIC. MACHINERY & EQUIP.	48,130,995	636,043	1.3215	1.42%
E	AG-OUTBLDG & FARM SITE LAND	40,367,550	538,800	1.3347	1.21%
F	AGRICULTURAL LAND	1,399,223,057	18,295,779	1.3076	40.95%
G	COMMERCIAL, INDUST., & MINERAL	196,318,614	3,322,720	1.6925	7.44%
H	RESIDENTIAL **	1,239,270,321	19,224,148	1.5512	43.03%
	<b>OTOE COUNTY</b>	<b>\$3,102,811,465</b>	<b>\$44,673,832</b>	<b>1.4398</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$47,082,804	1.52%
B	PUBLIC SERVIC ENTITIES	72,844,554	2.35%
C	COMMERCIAL & INDUST. EQUIP.	59,573,570	1.92%
D	AGRIC. MACHINERY & EQUIP.	48,130,995	1.55%
E	AG-OUTBLDG & FARM SITE LAND	40,367,550	1.30%
F	AGRICULTURAL LAND	1,399,223,057	45.10%
G	COMMERCIAL, INDUST., & MINERAL	196,318,614	6.33%
H	RESIDENTIAL **	1,239,270,321	39.94%
	<b>OTOE COUNTY</b>	<b>\$3,102,811,465</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Pawnee City, NE  
**County Population:** 2,544  
 Residential & Recreational Records: 1,500  
 Commercial, Indust., & Mineral Records: 253  
 Agricultural Records: 2,409  
**Total Taxable Real Property Records:** 4,162

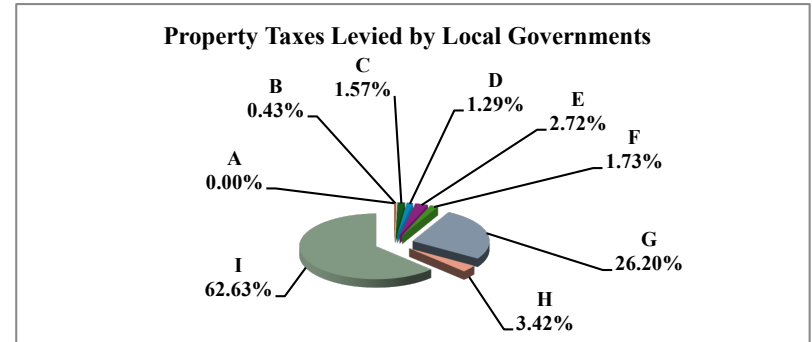
**Taxable Agland Acres:**  
 Irrigated 3,222.04  
 Dryland 138,341.79  
 Grassland 113,500.12  
 Wasteland 2,761.51  
 Other 204.50  
**Total Acres 258,029.96**

## 67 PAWNEE COUNTY

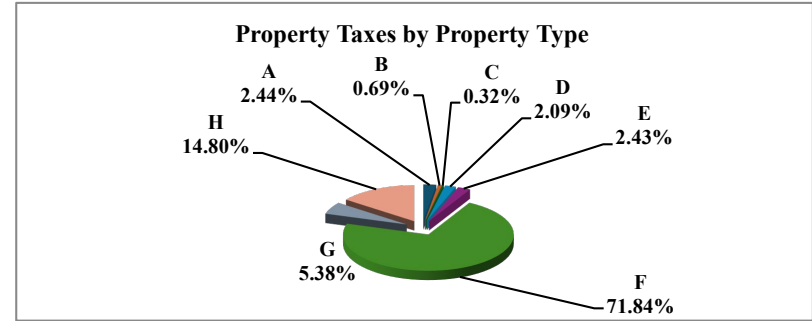
**2024 Levels of Value**  
 Residential: 92%  
 Commercial: 100%  
 Agricultural: 74%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	898,241,049	44,723	0.0050	0.43%
C	FIRE DISTRICTS	837,666,719	163,899	0.0196	1.57%
D	EDUCATIONAL SERVICE UNITS	898,241,049	134,736	0.0150	1.29%
E	NATURAL RESOURCE DISTRICTS	898,241,048	283,485	0.0316	2.72%
F	COMMUNITY COLLEGE	898,241,049	179,650	0.0200	1.73%
G	COUNTY	898,241,050	2,727,711	0.3037	26.20%
H	CITY OR VILLAGE	73,053,670	355,489	0.4866	3.42%
I	SCHOOL DISTRICTS *	898,241,050	6,519,890	0.7259	62.63%
	<b>PAWNEE COUNTY</b>	<b>\$898,241,050</b>	<b>\$10,409,584</b>	<b>1.1589</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

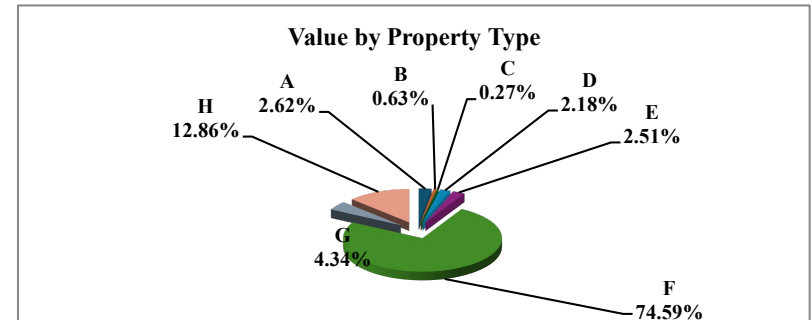


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$23,504,322	\$254,046	1.0808	2.44%
B	PUBLIC SERVIC ENTITIES	5,676,127	72,224	1.2724	0.69%
C	COMMERCIAL & INDUST. EQUIP.	2,448,670	33,678	1.3754	0.32%
D	AGRIC. MACHINERY & EQUIP.	19,539,485	217,617	1.1137	2.09%
E	AG-OUTBLDG & FARM SITE LAND	22,586,270	253,415	1.1220	2.43%
F	AGRICULTURAL LAND	670,012,690	7,477,994	1.1161	71.84%
G	COMMERCIAL, INDUST., & MINERAL	39,001,310	560,235	1.4365	5.38%
H	RESIDENTIAL **	115,472,176	1,540,374	1.3340	14.80%
	<b>PAWNEE COUNTY</b>	<b>\$898,241,050</b>	<b>\$10,409,584</b>	<b>1.1589</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$23,504,322	2.62%
B	PUBLIC SERVIC ENTITIES	5,676,127	0.63%
C	COMMERCIAL & INDUST. EQUIP.	2,448,670	0.27%
D	AGRIC. MACHINERY & EQUIP.	19,539,485	2.18%
E	AG-OUTBLDG & FARM SITE LAND	22,586,270	2.51%
F	AGRICULTURAL LAND	670,012,690	74.59%
G	COMMERCIAL, INDUST., & MINERAL	39,001,310	4.34%
H	RESIDENTIAL **	115,472,176	12.86%
	<b>PAWNEE COUNTY</b>	<b>\$898,241,050</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Grant, NE  
**County Population:** 2,858  
 Residential & Recreational Records: 1,258  
 Commercial, Indust., & Mineral Records: 283  
 Agricultural Records: 3,087  
**Total Taxable Real Property Records:** 4,628

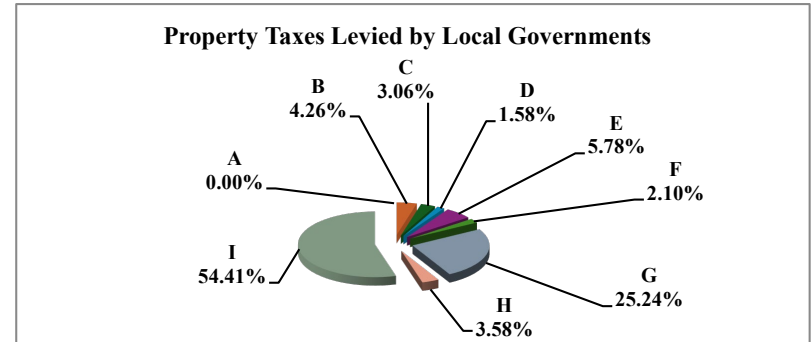
**Taxable Aglan Acres:**  
 Irrigated 136,212.94  
 Dryland 308,655.96  
 Grassland 98,576.64  
 Wasteland 1,488.20  
 Other 1,724.73  
**Total Acres 546,658.47**

## 68 PERKINS COUNTY

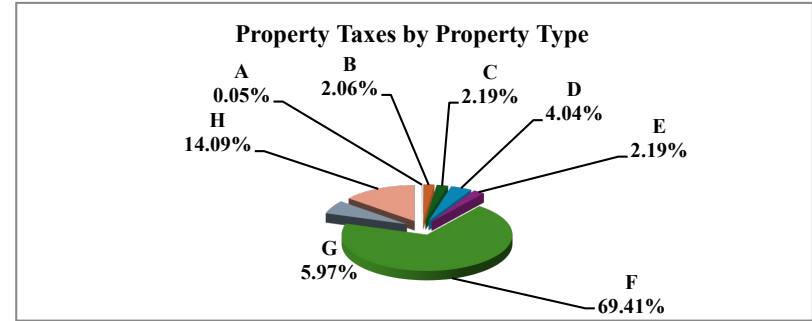
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 100%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,506,807,267	655,064	0.0261	4.26%
C	FIRE DISTRICTS	1,603,506,877	471,460	0.0294	3.06%
D	EDUCATIONAL SERVICE UNITS	1,617,098,353	242,564	0.0150	1.58%
E	NATURAL RESOURCE DISTRICTS	1,617,098,353	889,406	0.0550	5.78%
F	COMMUNITY COLLEGE	1,617,098,353	323,258	0.0200	2.10%
G	COUNTY	1,617,098,353	3,884,228	0.2402	25.24%
H	CITY OR VILLAGE	139,539,895	550,801	0.3947	3.58%
I	SCHOOL DISTRICTS *	1,617,098,352	8,373,473	0.5178	54.41%
	<b>PERKINS COUNTY</b>	<b>\$1,617,098,353</b>	<b>\$15,390,254</b>	<b>0.9517</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

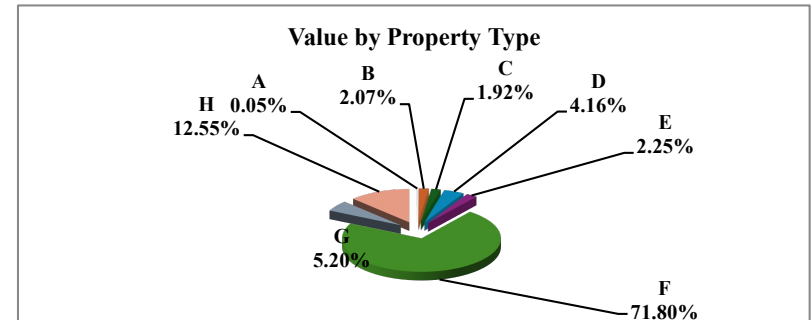


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$842,851	\$8,172	0.9696	0.05%
B	PUBLIC SERVIC ENTITIES	33,411,783	316,605	0.9476	2.06%
C	COMMERCIAL & INDUST. EQUIP.	31,089,745	336,541	1.0825	2.19%
D	AGRIC. MACHINERY & EQUIP.	67,284,473	622,050	0.9245	4.04%
E	AG-OUTBLDG & FARM SITE LAND	36,439,233	337,015	0.9249	2.19%
F	AGRICULTURAL LAND	1,161,101,126	10,682,637	0.9200	69.41%
G	COMMERCIAL, INDUST., & MINERAL	84,061,865	918,600	1.0928	5.97%
H	RESIDENTIAL **	202,867,277	2,168,635	1.0690	14.09%
	<b>PERKINS COUNTY</b>	<b>\$1,617,098,353</b>	<b>\$15,390,254</b>	<b>0.9517</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$842,851	0.05%
B	PUBLIC SERVIC ENTITIES	33,411,783	2.07%
C	COMMERCIAL & INDUST. EQUIP.	31,089,745	1.92%
D	AGRIC. MACHINERY & EQUIP.	67,284,473	4.16%
E	AG-OUTBLDG & FARM SITE LAND	36,439,233	2.25%
F	AGRICULTURAL LAND	1,161,101,126	71.80%
G	COMMERCIAL, INDUST., & MINERAL	84,061,865	5.20%
H	RESIDENTIAL **	202,867,277	12.55%
	<b>PERKINS COUNTY</b>	<b>\$1,617,098,353</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Holdrege, NE  
**County Population:** 8,968  
 Residential & Recreational Records: 4,095  
 Commercial, Indust., & Mineral Records: 594  
 Agricultural Records: 2,747  
**Total Taxable Real Property Records:** 7,436

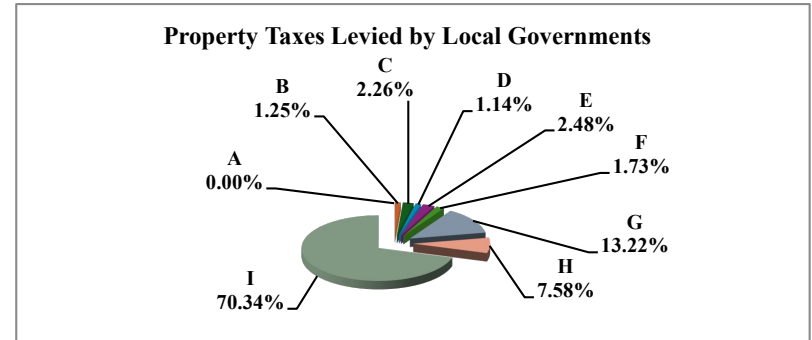
**Taxable Aglan Acres:**  
 Irrigated 257,600.58  
 Dryland 19,360.42  
 Grassland 37,199.66  
 Wasteland 511.35  
 Other 3,913.30  
**Total Acres 318,585.31**

## 69 PHELPS COUNTY

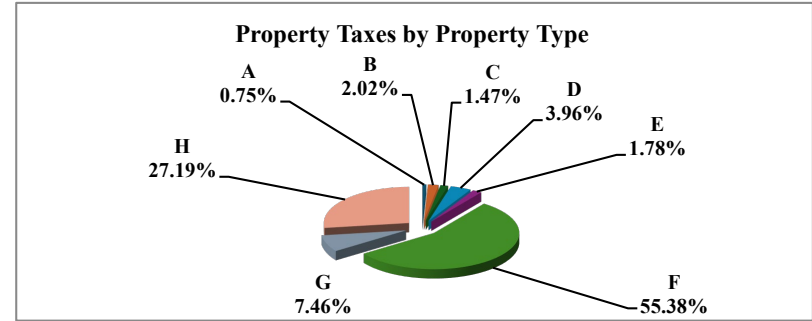
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 96%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	8,485,929,798	409,359	0.0048	1.25%
C	FIRE DISTRICTS	2,328,582,318	739,829	0.0318	2.26%
D	EDUCATIONAL SERVICE UNITS	2,828,643,266	374,261	0.0132	1.14%
E	NATURAL RESOURCE DISTRICTS	2,828,643,266	812,104	0.0287	2.48%
F	COMMUNITY COLLEGE	2,828,643,266	565,730	0.0200	1.73%
G	COUNTY	2,828,643,266	4,329,245	0.1531	13.22%
H	CITY OR VILLAGE	588,342,260	2,481,671	0.4218	7.58%
I	SCHOOL DISTRICTS *	2,828,643,266	23,029,003	0.8141	70.34%
	<b>PHELPS COUNTY</b>	<b>\$2,828,643,266</b>	<b>\$32,741,201</b>	<b>1.1575</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

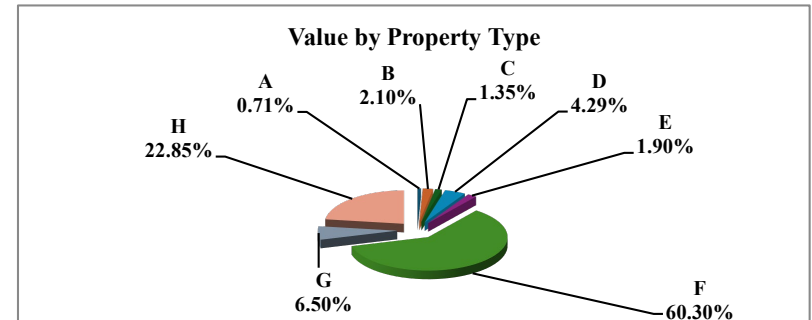


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$20,116,516	\$245,093	1.2184	0.75%
B	PUBLIC SERVIC ENTITIES	59,416,603	661,549	1.1134	2.02%
C	COMMERCIAL & INDUST. EQUIP.	38,158,283	482,126	1.2635	1.47%
D	AGRIC. MACHINERY & EQUIP.	121,399,110	1,296,086	1.0676	3.96%
E	AG-OUTBLDG & FARM SITE LAND	53,792,801	581,558	1.0811	1.78%
F	AGRICULTURAL LAND	1,705,597,899	18,132,587	1.0631	55.38%
G	COMMERCIAL, INDUST., & MINERAL	183,808,626	2,441,205	1.3281	7.46%
H	RESIDENTIAL **	646,353,428	8,900,997	1.3771	27.19%
	<b>PHELPS COUNTY</b>	<b>\$2,828,643,266</b>	<b>\$32,741,201</b>	<b>1.1575</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$20,116,516	0.71%
B	PUBLIC SERVIC ENTITIES	59,416,603	2.10%
C	COMMERCIAL & INDUST. EQUIP.	38,158,283	1.35%
D	AGRIC. MACHINERY & EQUIP.	121,399,110	4.29%
E	AG-OUTBLDG & FARM SITE LAND	53,792,801	1.90%
F	AGRICULTURAL LAND	1,705,597,899	60.30%
G	COMMERCIAL, INDUST., & MINERAL	183,808,626	6.50%
H	RESIDENTIAL **	646,353,428	22.85%
	<b>PHELPS COUNTY</b>	<b>\$2,828,643,266</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Pierce, NE  
**County Population:** 7,317  
 Residential & Recreational Records: 2,955  
 Commercial, Indust., & Mineral Records: 424  
 Agricultural Records: 2,982  
**Total Taxable Real Property Records:** 6,361

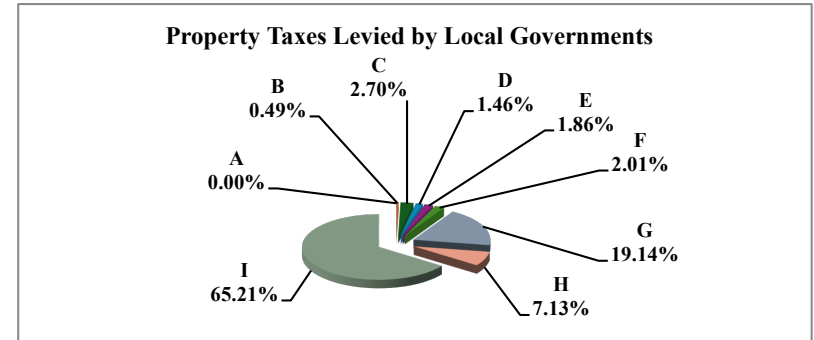
**Taxable Aglan Acres:**  
 Irrigated 153,594.14  
 Dryland 117,740.36  
 Grassland 64,051.34  
 Wasteland 2,362.66  
 Other 4,546.65  
**Total Acres 342,295.15**

## 70 PIERCE COUNTY

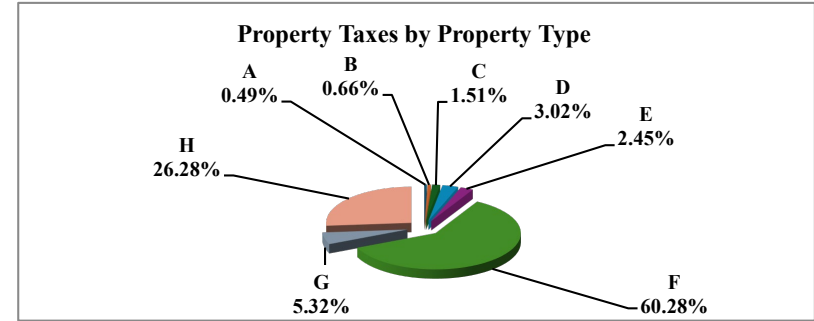
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 94%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,671,395,815	128,762	0.0048	0.49%
C	FIRE DISTRICTS	2,504,795,123	716,603	0.0286	2.70%
D	EDUCATIONAL SERVICE UNITS	2,671,395,817	388,390	0.0145	1.46%
E	NATURAL RESOURCE DISTRICTS	2,671,395,815	493,114	0.0185	1.86%
F	COMMUNITY COLLEGE	2,671,395,815	534,281	0.0200	2.01%
G	COUNTY	2,671,395,815	5,075,792	0.1900	19.14%
H	CITY OR VILLAGE	312,379,869	1,890,475	0.6052	7.13%
I	SCHOOL DISTRICTS *	2,671,395,814	17,298,723	0.6476	65.21%
	<b>PIERCE COUNTY</b>	<b>\$2,671,395,815</b>	<b>\$26,526,139</b>	<b>0.9930</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

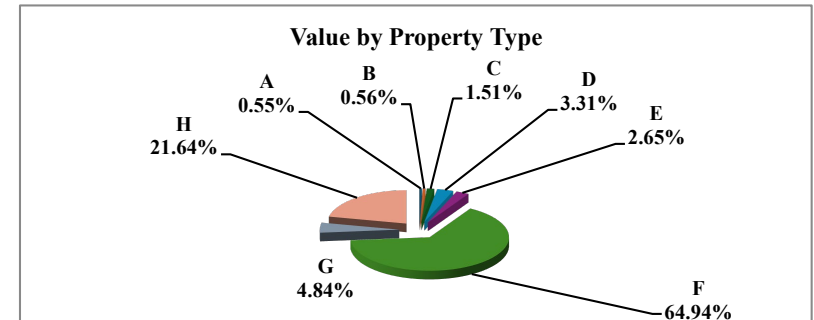


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$14,643,071	\$130,697	0.8926	0.49%
B	PUBLIC SERVIC ENTITIES	14,955,872	173,913	1.1628	0.66%
C	COMMERCIAL & INDUST. EQUIP.	40,417,233	400,186	0.9901	1.51%
D	AGRIC. MACHINERY & EQUIP.	88,388,209	799,913	0.9050	3.02%
E	AG-OUTBLDG & FARM SITE LAND	70,838,520	649,600	0.9170	2.45%
F	AGRICULTURAL LAND	1,734,740,835	15,988,701	0.9217	60.28%
G	COMMERCIAL, INDUST., & MINERAL	129,200,665	1,411,097	1.0922	5.32%
H	RESIDENTIAL **	578,211,410	6,972,032	1.2058	26.28%
	<b>PIERCE COUNTY</b>	<b>\$2,671,395,815</b>	<b>\$26,526,139</b>	<b>0.9930</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$14,643,071	0.55%
B	PUBLIC SERVIC ENTITIES	14,955,872	0.56%
C	COMMERCIAL & INDUST. EQUIP.	40,417,233	1.51%
D	AGRIC. MACHINERY & EQUIP.	88,388,209	3.31%
E	AG-OUTBLDG & FARM SITE LAND	70,838,520	2.65%
F	AGRICULTURAL LAND	1,734,740,835	64.94%
G	COMMERCIAL, INDUST., & MINERAL	129,200,665	4.84%
H	RESIDENTIAL **	578,211,410	21.64%
	<b>PIERCE COUNTY</b>	<b>\$2,671,395,815</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Columbus, NE  
**County Population:** 34,296  
 Residential & Recreational Records: 13,437  
 Commercial, Indust., & Mineral Records: 1,533  
 Agricultural Records: 5,308  
**Total Taxable Real Property Records:** 20,278

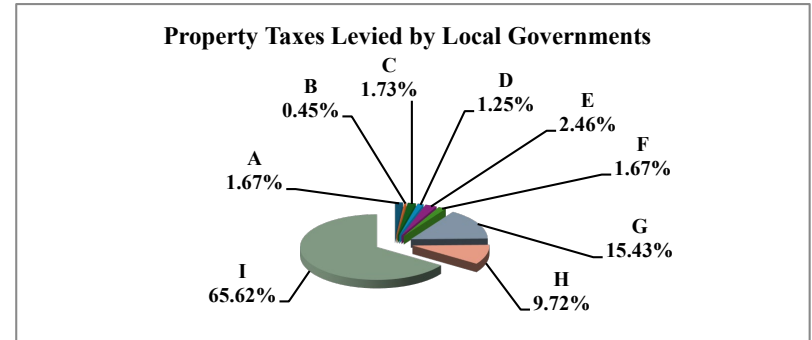
**Taxable Agland Acres:**  
 Irrigated 213,080.10  
 Dryland 118,685.97  
 Grassland 47,505.74  
 Wasteland 4,580.20  
 Other 3,590.60  
**Total Acres 387,442.61**

## 71 PLATTE COUNTY

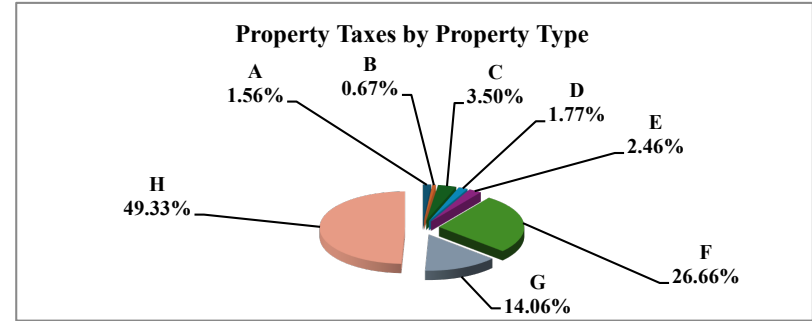
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 96%  
 Agricultural: 74%  
 Ag Special Value: 74%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$4,834,973,279	\$1,454,854	0.0301	1.67%
B	MISCELLANEOUS DISTRICTS	7,328,226,603	386,714	0.0053	0.45%
C	FIRE DISTRICTS	4,564,335,295	1,501,638	0.0329	1.73%
D	EDUCATIONAL SERVICE UNITS	7,260,726,942	1,087,484	0.0150	1.25%
E	NATURAL RESOURCE DISTRICTS	7,260,726,939	2,137,383	0.0294	2.46%
F	COMMUNITY COLLEGE	7,260,726,942	1,452,151	0.0200	1.67%
G	COUNTY	7,260,726,942	13,402,589	0.1846	15.43%
H	CITY OR VILLAGE	2,733,973,610	8,448,422	0.3090	9.72%
I	SCHOOL DISTRICTS *	7,260,726,943	57,016,090	0.7853	65.62%
	<b>PLATTE COUNTY</b>	<b>\$7,260,726,942</b>	<b>\$86,887,325</b>	<b>1.1967</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

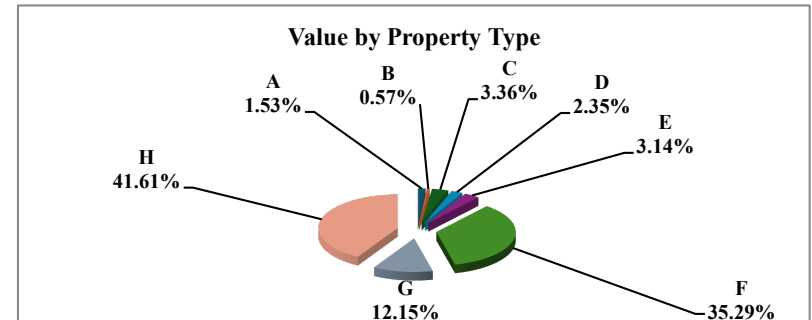


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$111,089,709	\$1,357,802	1.2223	1.56%
B	PUBLIC SERVIC ENTITIES	41,185,912	580,152	1.4086	0.67%
C	COMMERCIAL & INDUST. EQUIP.	243,683,542	3,038,963	1.2471	3.50%
D	AGRIC. MACHINERY & EQUIP.	170,966,172	1,534,966	0.8978	1.77%
E	AG-OUTBLDG & FARM SITE LAND	227,660,659	2,137,044	0.9387	2.46%
F	AGRICULTURAL LAND	2,562,279,235	23,164,990	0.9041	26.66%
G	COMMERCIAL, INDUST., & MINERAL	882,425,803	12,213,192	1.3840	14.06%
H	RESIDENTIAL **	3,021,435,910	42,860,216	1.4185	49.33%
	<b>PLATTE COUNTY</b>	<b>\$7,260,726,942</b>	<b>\$86,887,325</b>	<b>1.1967</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$111,089,709	1.53%
B	PUBLIC SERVIC ENTITIES	41,185,912	0.57%
C	COMMERCIAL & INDUST. EQUIP.	243,683,542	3.36%
D	AGRIC. MACHINERY & EQUIP.	170,966,172	2.35%
E	AG-OUTBLDG & FARM SITE LAND	227,660,659	3.14%
F	AGRICULTURAL LAND	2,562,279,235	35.29%
G	COMMERCIAL, INDUST., & MINERAL	882,425,803	12.15%
H	RESIDENTIAL **	3,021,435,910	41.61%
	<b>PLATTE COUNTY</b>	<b>\$7,260,726,942</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Osceola, NE  
**County Population:** 5,214  
 Residential & Recreational Records: 3,094  
 Commercial, Indust., & Mineral Records: 299  
 Agricultural Records: 2,844  
**Total Taxable Real Property Records:** 6,237

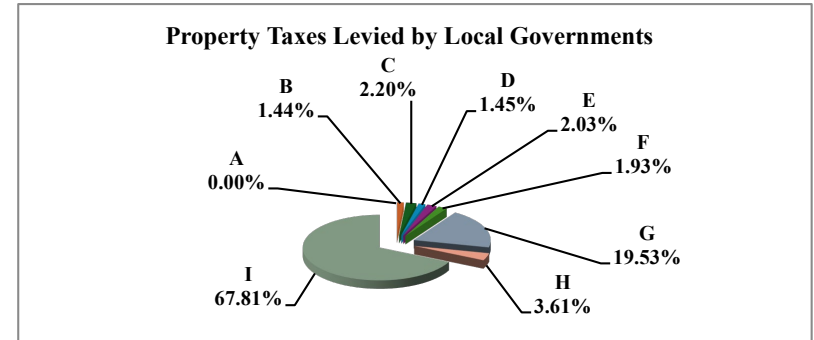
**Taxable Agland Acres:**  
 Irrigated 183,478.22  
 Dryland 39,887.72  
 Grassland 35,363.75  
 Wasteland 858.40  
 Other 4,095.94  
**Total Acres 263,684.03**

## 72 POLK COUNTY

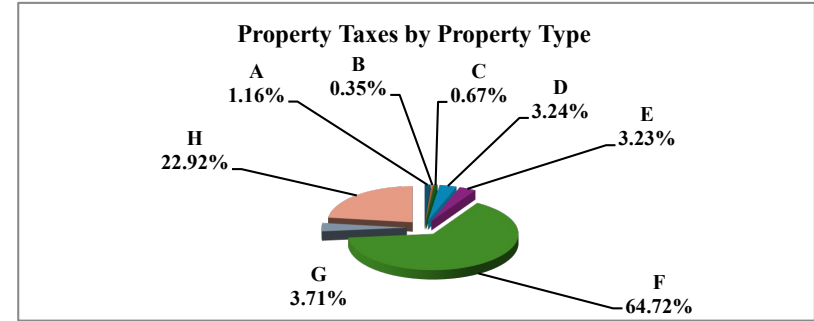
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 100%  
 Agricultural: 73%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,671,212,098	326,089	0.0070	1.44%
C	FIRE DISTRICTS	2,124,488,221	499,306	0.0235	2.20%
D	EDUCATIONAL SERVICE UNITS	2,182,650,165	327,696	0.0150	1.45%
E	NATURAL RESOURCE DISTRICTS	2,182,650,164	460,721	0.0211	2.03%
F	COMMUNITY COLLEGE	2,182,650,163	436,531	0.0200	1.93%
G	COUNTY	2,182,650,163	4,421,946	0.2026	19.53%
H	CITY OR VILLAGE	220,017,001	817,971	0.3718	3.61%
I	SCHOOL DISTRICTS *	2,182,650,167	15,355,048	0.7035	67.81%
	<b>POLK COUNTY</b>	<b>\$2,182,650,163</b>	<b>\$22,645,309</b>	<b>1.0375</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

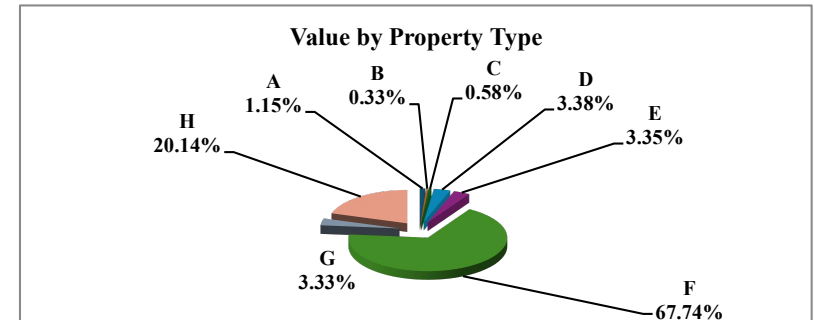


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$25,067,093	\$261,732	1.0441	1.16%
B	PUBLIC SERVIC ENTITIES	7,264,696	80,105	1.1027	0.35%
C	COMMERCIAL & INDUST. EQUIP.	12,647,483	151,595	1.1986	0.67%
D	AGRIC. MACHINERY & EQUIP.	73,769,817	734,297	0.9954	3.24%
E	AG-OUTBLDG & FARM SITE LAND	73,019,952	731,429	1.0017	3.23%
F	AGRICULTURAL LAND	1,478,493,415	14,656,895	0.9913	64.72%
G	COMMERCIAL, INDUST., & MINERAL	72,774,832	839,166	1.1531	3.71%
H	RESIDENTIAL **	439,612,875	5,190,090	1.1806	22.92%
	<b>POLK COUNTY</b>	<b>\$2,182,650,163</b>	<b>\$22,645,309</b>	<b>1.0375</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$25,067,093	1.15%
B	PUBLIC SERVIC ENTITIES	7,264,696	0.33%
C	COMMERCIAL & INDUST. EQUIP.	12,647,483	0.58%
D	AGRIC. MACHINERY & EQUIP.	73,769,817	3.38%
E	AG-OUTBLDG & FARM SITE LAND	73,019,952	3.35%
F	AGRICULTURAL LAND	1,478,493,415	67.74%
G	COMMERCIAL, INDUST., & MINERAL	72,774,832	3.33%
H	RESIDENTIAL **	439,612,875	20.14%
	<b>POLK COUNTY</b>	<b>\$2,182,650,163</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** McCook, NE  
**County Population:** 10,702  
 Residential & Recreational Records: 5,189  
 Commercial, Indust., & Mineral Records: 803  
 Agricultural Records: 2,701  
**Total Taxable Real Property Records:** 8,693

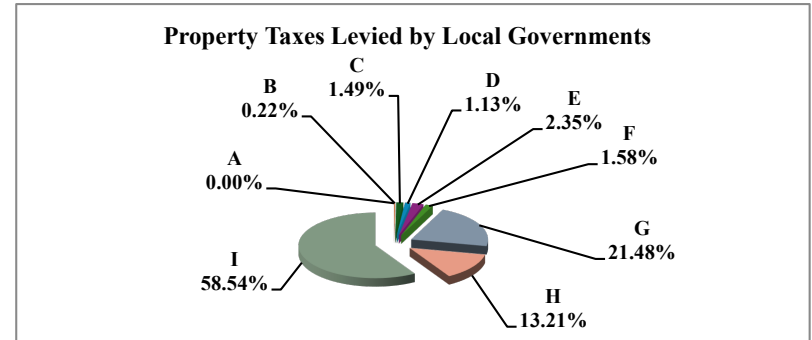
**Taxable Agland Acres:**  
 Irrigated 55,875.98  
 Dryland 180,015.16  
 Grassland 199,339.30  
 Wasteland 819.49  
 Other 0.00  
**Total Acres 436,049.93**

## 73 RED WILLOW COUNTY

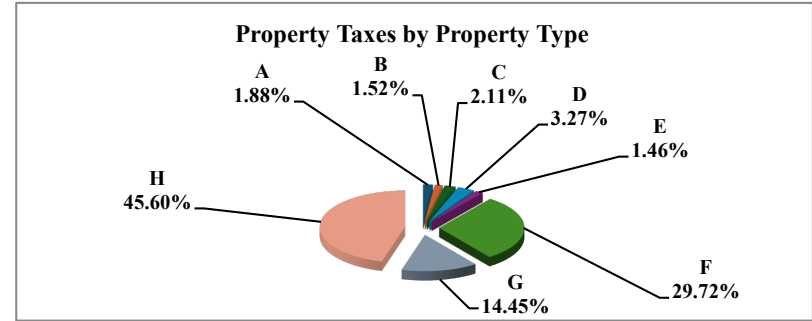
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 95%  
 Agricultural: 69%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,764,992,876	46,018	0.0026	0.22%
C	FIRE DISTRICTS	999,927,401	311,436	0.0311	1.49%
D	EDUCATIONAL SERVICE UNITS	1,643,676,956	235,540	0.0143	1.13%
E	NATURAL RESOURCE DISTRICTS	1,643,676,956	490,968	0.0299	2.35%
F	COMMUNITY COLLEGE	1,643,676,956	328,572	0.0200	1.58%
G	COUNTY	1,643,676,956	4,480,788	0.2726	21.48%
H	CITY OR VILLAGE	648,630,943	2,756,305	0.4249	13.21%
I	SCHOOL DISTRICTS *	1,643,676,956	12,211,000	0.7429	58.54%
	<b>RED WILLOW COUNTY</b>	<b>\$1,643,676,956</b>	<b>\$20,860,629</b>	<b>1.2691</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

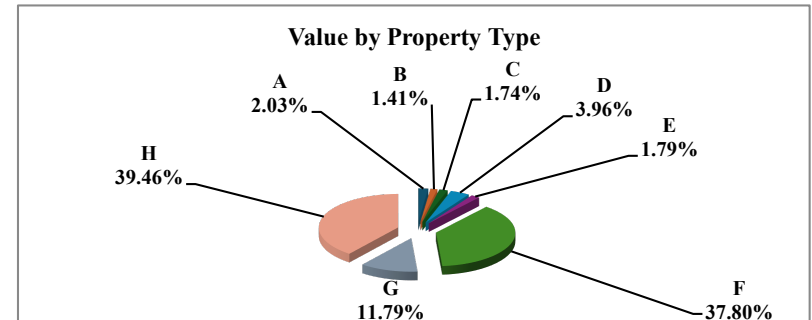


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$33,412,325	\$392,052	1.1734	1.88%
B	PUBLIC SERVIC ENTITIES	23,240,768	316,645	1.3625	1.52%
C	COMMERCIAL & INDUST. EQUIP.	28,610,211	439,434	1.5359	2.11%
D	AGRIC. MACHINERY & EQUIP.	65,135,651	682,638	1.0480	3.27%
E	AG-OUTBLDG & FARM SITE LAND	29,473,343	304,669	1.0337	1.46%
F	AGRICULTURAL LAND	621,376,606	6,199,546	0.9977	29.72%
G	COMMERCIAL, INDUST., & MINERAL	193,780,389	3,013,763	1.5552	14.45%
H	RESIDENTIAL **	648,647,663	9,511,882	1.4664	45.60%
	<b>RED WILLOW COUNTY</b>	<b>\$1,643,676,956</b>	<b>\$20,860,629</b>	<b>1.2691</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$33,412,325	2.03%
B	PUBLIC SERVIC ENTITIES	23,240,768	1.41%
C	COMMERCIAL & INDUST. EQUIP.	28,610,211	1.74%
D	AGRIC. MACHINERY & EQUIP.	65,135,651	3.96%
E	AG-OUTBLDG & FARM SITE LAND	29,473,343	1.79%
F	AGRICULTURAL LAND	621,376,606	37.80%
G	COMMERCIAL, INDUST., & MINERAL	193,780,389	11.79%
H	RESIDENTIAL **	648,647,663	39.46%
	<b>RED WILLOW COUNTY</b>	<b>\$1,643,676,956</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Falls City, NE  
**County Population:** 7,871  
 Residential & Recreational Records: 4,363  
 Commercial, Indust., & Mineral Records: 769  
 Agricultural Records: 3,993  
**Total Taxable Real Property Records:** 9,125

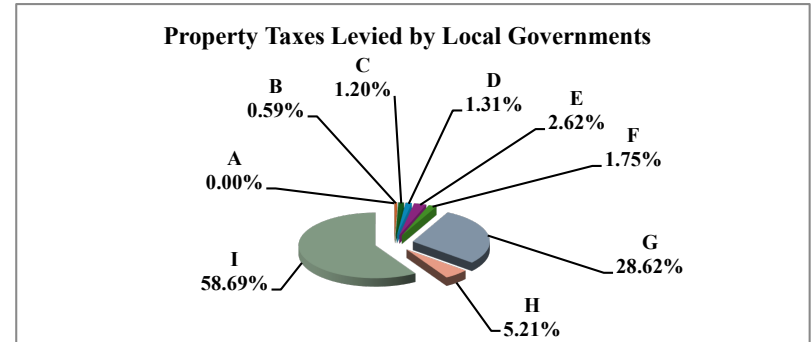
**Taxable Agland Acres:**  
 Irrigated 11,310.67  
 Dryland 221,217.84  
 Grassland 81,420.62  
 Wasteland 10,702.20  
 Other 0.00  
**Total Acres 324,651.33**

## 74 RICHARDSON COUNTY

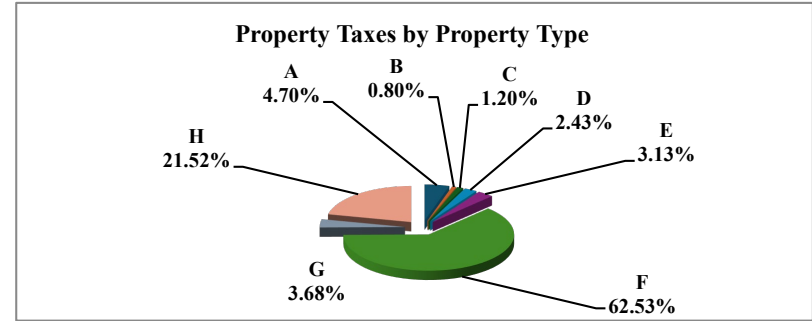
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 100%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,023,339,422	123,954	0.0061	0.59%
C	FIRE DISTRICTS	1,584,573,060	250,967	0.0158	1.20%
D	EDUCATIONAL SERVICE UNITS	1,829,659,741	274,450	0.0150	1.31%
E	NATURAL RESOURCE DISTRICTS	1,829,659,741	548,826	0.0300	2.62%
F	COMMUNITY COLLEGE	1,829,659,741	365,933	0.0200	1.75%
G	COUNTY	1,829,659,741	5,985,414	0.3271	28.62%
H	CITY OR VILLAGE	258,497,899	1,088,533	0.4211	5.21%
I	SCHOOL DISTRICTS *	1,829,659,743	12,273,454	0.6708	58.69%
	<b>RICHARDSON COUNTY</b>	<b>\$1,829,659,741</b>	<b>\$20,911,531</b>	<b>1.1429</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

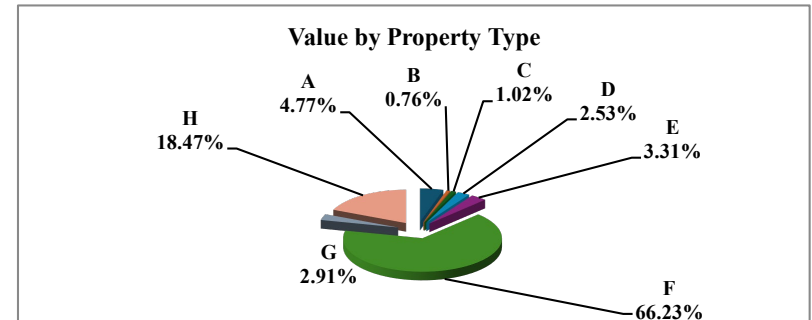


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$87,253,343	\$983,547	1.1272	4.70%
B	PUBLIC SERVIC ENTITIES	13,832,091	166,976	1.2072	0.80%
C	COMMERCIAL & INDUST. EQUIP.	18,612,798	251,856	1.3531	1.20%
D	AGRIC. MACHINERY & EQUIP.	46,260,986	508,126	1.0984	2.43%
E	AG-OUTBLDG & FARM SITE LAND	60,581,922	653,616	1.0789	3.13%
F	AGRICULTURAL LAND	1,211,870,007	13,076,590	1.0790	62.53%
G	COMMERCIAL, INDUST., & MINERAL	53,225,667	770,564	1.4477	3.68%
H	RESIDENTIAL **	338,022,927	4,500,255	1.3313	21.52%
	<b>RICHARDSON COUNTY</b>	<b>\$1,829,659,741</b>	<b>\$20,911,531</b>	<b>1.1429</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$87,253,343	4.77%
B	PUBLIC SERVIC ENTITIES	13,832,091	0.76%
C	COMMERCIAL & INDUST. EQUIP.	18,612,798	1.02%
D	AGRIC. MACHINERY & EQUIP.	46,260,986	2.53%
E	AG-OUTBLDG & FARM SITE LAND	60,581,922	3.31%
F	AGRICULTURAL LAND	1,211,870,007	66.23%
G	COMMERCIAL, INDUST., & MINERAL	53,225,667	2.91%
H	RESIDENTIAL **	338,022,927	18.47%
	<b>RICHARDSON COUNTY</b>	<b>\$1,829,659,741</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Bassett, NE  
**County Population:** 1,262  
 Residential & Recreational Records: 783  
 Commercial, Indust., & Mineral Records: 144  
 Agricultural Records: 2,238  
**Total Taxable Real Property Records:** 3,165

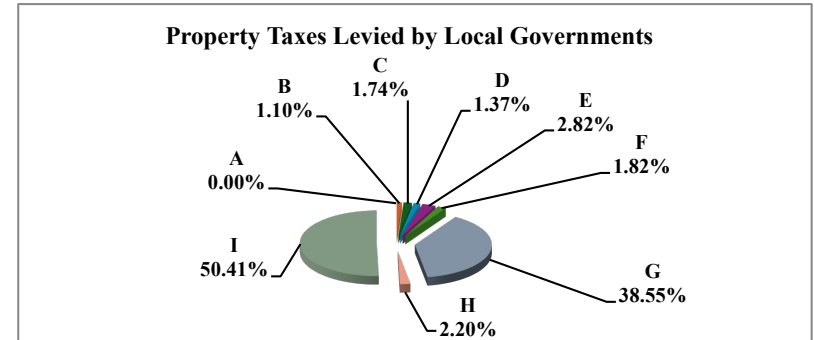
**Taxable Agland Acres:**  
 Irrigated 52,434.44  
 Dryland 3,910.32  
 Grassland 554,310.14  
 Wasteland 11,737.97  
 Other 4,766.73  
**Total Acres 627,159.60**

## 75 ROCK COUNTY

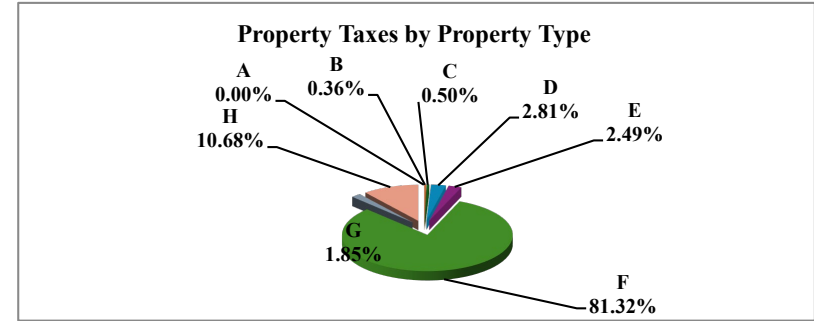
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 100%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,430,780,224	86,119	0.0060	1.10%
C	FIRE DISTRICTS	680,780,126	136,157	0.0200	1.74%
D	EDUCATIONAL SERVICE UNITS	715,390,112	107,309	0.0150	1.37%
E	NATURAL RESOURCE DISTRICTS	715,390,113	221,178	0.0309	2.82%
F	COMMUNITY COLLEGE	715,390,112	143,079	0.0200	1.82%
G	COUNTY	715,390,112	3,024,746	0.4228	38.55%
H	CITY OR VILLAGE	34,609,989	172,752	0.4991	2.20%
I	SCHOOL DISTRICTS *	715,390,112	3,955,665	0.5529	50.41%
	<b>ROCK COUNTY</b>	<b>\$715,390,112</b>	<b>\$7,847,005</b>	<b>1.0969</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

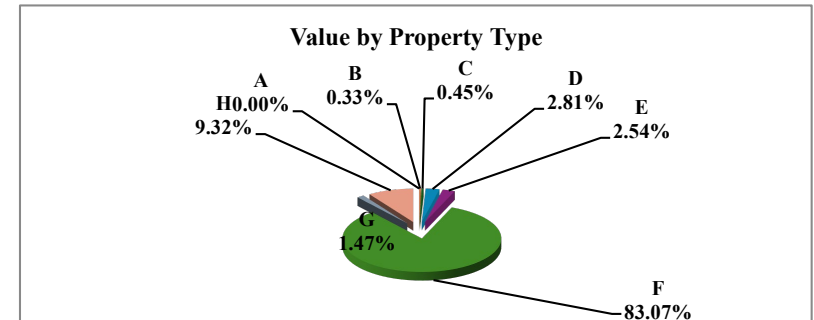


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,375,755	28,123	1.1838	0.36%
C	COMMERCIAL & INDUST. EQUIP.	3,245,642	39,514	1.2175	0.50%
D	AGRIC. MACHINERY & EQUIP.	20,116,619	220,280	1.0950	2.81%
E	AG-OUTBLDG & FARM SITE LAND	18,173,140	195,405	1.0752	2.49%
F	AGRICULTURAL LAND	594,261,960	6,381,033	1.0738	81.32%
G	COMMERCIAL, INDUST., & MINERAL	10,546,186	144,963	1.3745	1.85%
H	RESIDENTIAL **	66,670,810	837,687	1.2565	10.68%
	<b>ROCK COUNTY</b>	<b>\$715,390,112</b>	<b>\$7,847,005</b>	<b>1.0969</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,375,755	0.33%
C	COMMERCIAL & INDUST. EQUIP.	3,245,642	0.45%
D	AGRIC. MACHINERY & EQUIP.	20,116,619	2.81%
E	AG-OUTBLDG & FARM SITE LAND	18,173,140	2.54%
F	AGRICULTURAL LAND	594,261,960	83.07%
G	COMMERCIAL, INDUST., & MINERAL	10,546,186	1.47%
H	RESIDENTIAL **	66,670,810	9.32%
	<b>ROCK COUNTY</b>	<b>\$715,390,112</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Wilber, NE  
**County Population:** 14,292  
 Residential & Recreational Records: 6,049  
 Commercial, Indust., & Mineral Records: 779  
 Agricultural Records: 3,946  
**Total Taxable Real Property Records:** 10,774

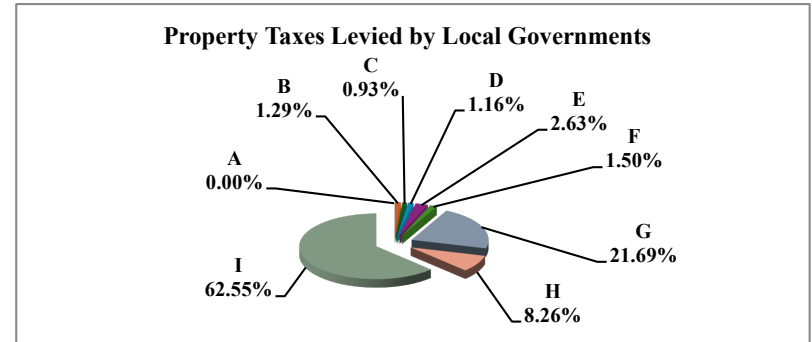
**Taxable Agland Acres:**  
 Irrigated 115,445.61  
 Dryland 157,866.72  
 Grassland 65,059.53  
 Wasteland 2,582.73  
 Other 62.96  
**Total Acres 341,017.55**

## 76 SALINE COUNTY

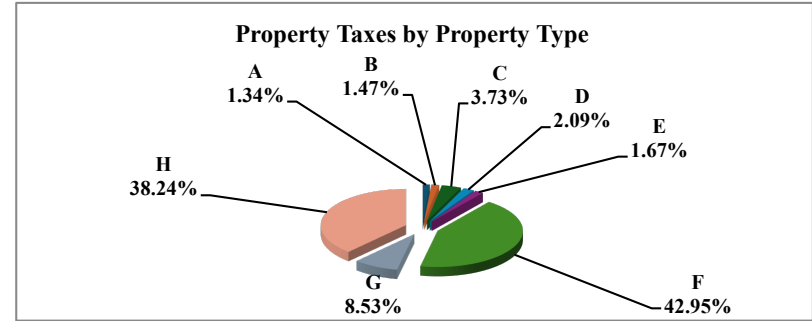
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 97%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	8,965,770,331	486,804	0.0054	1.29%
C	FIRE DISTRICTS	2,029,707,793	348,779	0.0172	0.93%
D	EDUCATIONAL SERVICE UNITS	2,824,200,579	436,165	0.0154	1.16%
E	NATURAL RESOURCE DISTRICTS	2,824,200,579	990,351	0.0351	2.63%
F	COMMUNITY COLLEGE	2,824,200,579	564,843	0.0200	1.50%
G	COUNTY	2,824,200,579	8,176,975	0.2895	21.69%
H	CITY OR VILLAGE	794,492,786	3,114,175	0.3920	8.26%
I	SCHOOL DISTRICTS *	2,824,200,579	23,584,732	0.8351	62.55%
	<b>SALINE COUNTY</b>	<b>\$2,824,200,579</b>	<b>\$37,702,823</b>	<b>1.3350</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

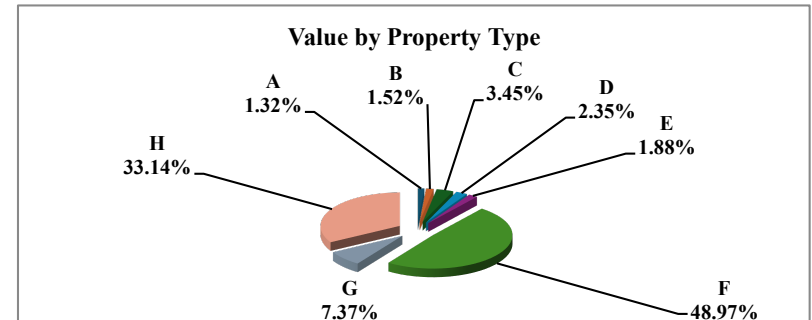


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$37,152,806	\$503,635	1.3556	1.34%
B	PUBLIC SERVIC ENTITIES	43,023,348	554,199	1.2881	1.47%
C	COMMERCIAL & INDUST. EQUIP.	97,538,766	1,404,489	1.4399	3.73%
D	AGRIC. MACHINERY & EQUIP.	66,331,354	788,028	1.1880	2.09%
E	AG-OUTBLDG & FARM SITE LAND	53,052,425	628,267	1.1842	1.67%
F	AGRICULTURAL LAND	1,383,067,020	16,192,118	1.1707	42.95%
G	COMMERCIAL, INDUST., & MINERAL	208,212,085	3,215,526	1.5444	8.53%
H	RESIDENTIAL **	935,822,775	14,416,559	1.5405	38.24%
	<b>SALINE COUNTY</b>	<b>\$2,824,200,579</b>	<b>\$37,702,823</b>	<b>1.3350</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$37,152,806	1.32%
B	PUBLIC SERVIC ENTITIES	43,023,348	1.52%
C	COMMERCIAL & INDUST. EQUIP.	97,538,766	3.45%
D	AGRIC. MACHINERY & EQUIP.	66,331,354	2.35%
E	AG-OUTBLDG & FARM SITE LAND	53,052,425	1.88%
F	AGRICULTURAL LAND	1,383,067,020	48.97%
G	COMMERCIAL, INDUST., & MINERAL	208,212,085	7.37%
H	RESIDENTIAL **	935,822,775	33.14%
	<b>SALINE COUNTY</b>	<b>\$2,824,200,579</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Papillion, NE  
**County Population:** 190,604  
 Residential & Recreational Records: 68,403  
 Commercial, Indust., & Mineral Records: 3,378  
 Agricultural Records: 1,793  
**Total Taxable Real Property Records:** 73,574

**Taxable Agland Acres:**  
 Irrigated 5,679.91  
 Dryland 53,972.42  
 Grassland 12,197.96  
 Wasteland 2,567.28  
 Other 708.39  
**Total Acres 75,125.96**

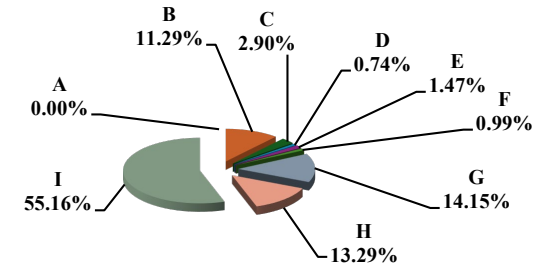
## 77 SARPY COUNTY

**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 93%  
 Agricultural: 0%  
 Ag Special Value: 71%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	54,997,493,116	62,885,476	0.1143	11.29%
C	FIRE DISTRICTS	13,358,273,368	16,162,456	0.1210	2.90%
D	EDUCATIONAL SERVICE UNITS	27,641,166,768	4,146,173	0.0150	0.74%
E	NATURAL RESOURCE DISTRICTS	27,641,166,766	8,172,946	0.0296	1.47%
F	COMMUNITY COLLEGE	27,641,166,767	5,528,234	0.0200	0.99%
G	COUNTY	27,641,166,766	78,766,283	0.2850	14.15%
H	CITY OR VILLAGE	14,607,146,753	74,013,261	0.5067	13.29%
I	SCHOOL DISTRICTS *	27,641,166,769	307,161,094	1.1112	55.16%
	<b>SARPY COUNTY</b>	<b>\$27,641,166,766</b>	<b>\$556,835,923</b>	<b>2.0145</b>	<b>100.00%</b>

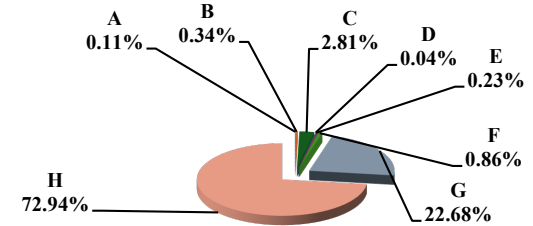
\* Includes Learning Community and all School Bonds

**Property Taxes Levied by Local Governments**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$35,922,254	\$602,212	1.6764	0.11%
B	PUBLIC SERVIC ENTITIES	107,402,933	1,914,141	1.7822	0.34%
C	COMMERCIAL & INDUST. EQUIP.	895,764,401	15,623,861	1.7442	2.81%
D	AGRIC. MACHINERY & EQUIP.	14,202,563	219,600	1.5462	0.04%
E	AG-OUTBLDG & FARM SITE LAND	86,612,255	1,253,565	1.4473	0.23%
F	AGRICULTURAL LAND	332,618,195	4,784,059	1.4383	0.86%
G	COMMERCIAL, INDUST., & MINERAL	6,786,470,183	126,298,207	1.8610	22.68%
H	RESIDENTIAL **	19,382,173,982	406,140,277	2.0954	72.94%
	<b>SARPY COUNTY</b>	<b>\$27,641,166,766</b>	<b>\$556,835,923</b>	<b>2.0145</b>	<b>100.00%</b>

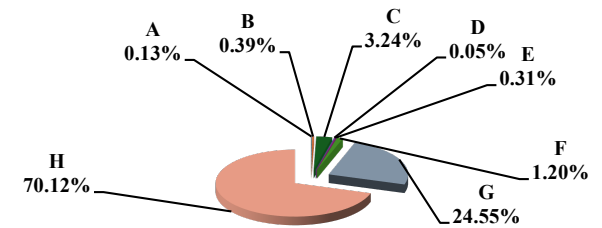
**Property Taxes by Property Type**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$35,922,254	0.13%
B	PUBLIC SERVIC ENTITIES	107,402,933	0.39%
C	COMMERCIAL & INDUST. EQUIP.	895,764,401	3.24%
D	AGRIC. MACHINERY & EQUIP.	14,202,563	0.05%
E	AG-OUTBLDG & FARM SITE LAND	86,612,255	0.31%
F	AGRICULTURAL LAND	332,618,195	1.20%
G	COMMERCIAL, INDUST., & MINERAL	6,786,470,183	24.55%
H	RESIDENTIAL **	19,382,173,982	70.12%
	<b>SARPY COUNTY</b>	<b>\$27,641,166,766</b>	<b>100.00%</b>

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

**Value by Property Type**



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Wahoo, NE  
**County Population:** 22,278  
 Residential & Recreational Records: 9,594  
 Commercial, Indust., & Mineral Records: 944  
 Agricultural Records: 6,491  
**Total Taxable Real Property Records:** 17,029

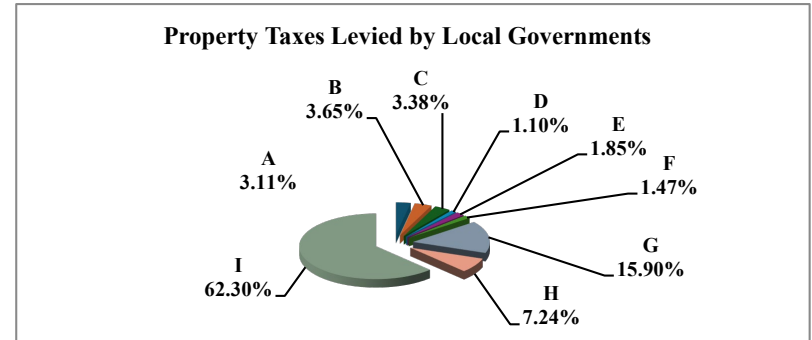
**Taxable Agland Acres:**  
 Irrigated 112,502.69  
 Dryland 241,950.97  
 Grassland 52,088.42  
 Wasteland 8,519.02  
 Other 187.86  
**Total Acres 415,248.96**

## 78 SAUNDERS COUNTY

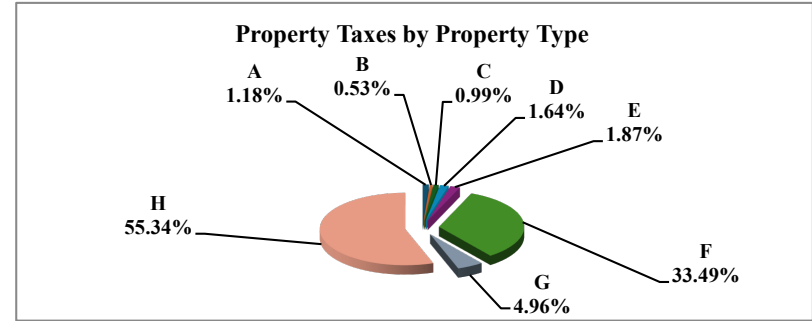
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 94%  
 Agricultural: 71%  
 Ag Special Value: 71%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$5,120,826,206	\$2,348,643	0.0459	3.11%
B	MISCELLANEOUS DISTRICTS	12,294,215,556	2,758,393	0.0224	3.65%
C	FIRE DISTRICTS	4,755,422,869	2,557,675	0.0538	3.38%
D	EDUCATIONAL SERVICE UNITS	5,567,290,016	835,172	0.0150	1.10%
E	NATURAL RESOURCE DISTRICTS	5,567,290,022	1,400,863	0.0252	1.85%
F	COMMUNITY COLLEGE	5,567,290,018	1,113,467	0.0200	1.47%
G	COUNTY	5,567,290,017	12,026,691	0.2160	15.90%
H	CITY OR VILLAGE	1,122,196,736	5,476,292	0.4880	7.24%
I	SCHOOL DISTRICTS *	5,567,290,019	47,118,745	0.8464	62.30%
	<b>SAUNDERS COUNTY</b>	<b>\$5,567,290,017</b>	<b>\$75,635,941</b>	<b>1.3586</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

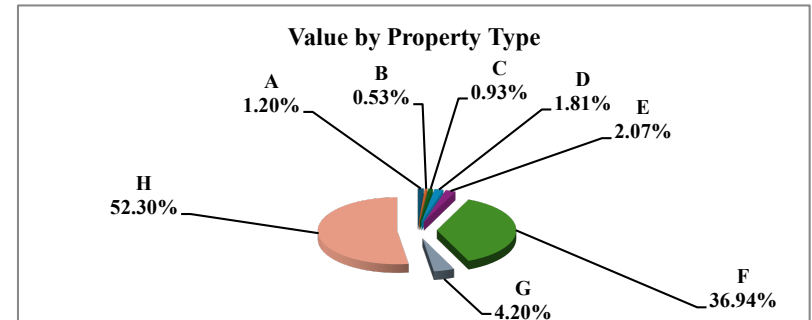


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$66,996,470	\$894,723	1.3355	1.18%
B	PUBLIC SERVIC ENTITIES	29,334,072	397,254	1.3542	0.53%
C	COMMERCIAL & INDUST. EQUIP.	52,033,037	746,158	1.4340	0.99%
D	AGRIC. MACHINERY & EQUIP.	100,989,086	1,241,237	1.2291	1.64%
E	AG-OUTBLDG & FARM SITE LAND	115,183,024	1,416,645	1.2299	1.87%
F	AGRICULTURAL LAND	2,056,789,578	25,333,193	1.2317	33.49%
G	COMMERCIAL, INDUST., & MINERAL	234,060,351	3,751,145	1.6026	4.96%
H	RESIDENTIAL **	2,911,904,399	41,855,586	1.4374	55.34%
	<b>SAUNDERS COUNTY</b>	<b>\$5,567,290,017</b>	<b>\$75,635,941</b>	<b>1.3586</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$66,996,470	1.20%
B	PUBLIC SERVIC ENTITIES	29,334,072	0.53%
C	COMMERCIAL & INDUST. EQUIP.	52,033,037	0.93%
D	AGRIC. MACHINERY & EQUIP.	100,989,086	1.81%
E	AG-OUTBLDG & FARM SITE LAND	115,183,024	2.07%
F	AGRICULTURAL LAND	2,056,789,578	36.94%
G	COMMERCIAL, INDUST., & MINERAL	234,060,351	4.20%
H	RESIDENTIAL **	2,911,904,399	52.30%
	<b>SAUNDERS COUNTY</b>	<b>\$5,567,290,017</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Gering, NE  
**County Population:** 36,084  
 Residential & Recreational Records: 16,062  
 Commercial, Indust., & Mineral Records: 2,196  
 Agricultural Records: 3,775  
**Total Taxable Real Property Records:** 22,033

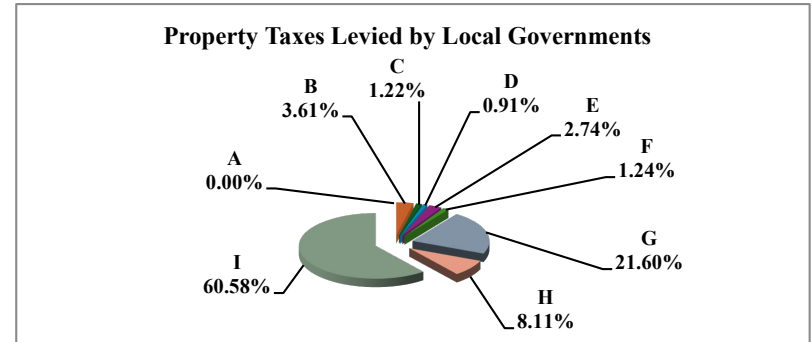
**Taxable Aglan Acres:**  
 Irrigated 165,025.21  
 Dryland 24,599.47  
 Grassland 193,677.46  
 Wasteland 17,762.19  
 Other 1,582.05  
**Total Acres 402,646.38**

## 79 SCOTTS BLUFF COUNTY

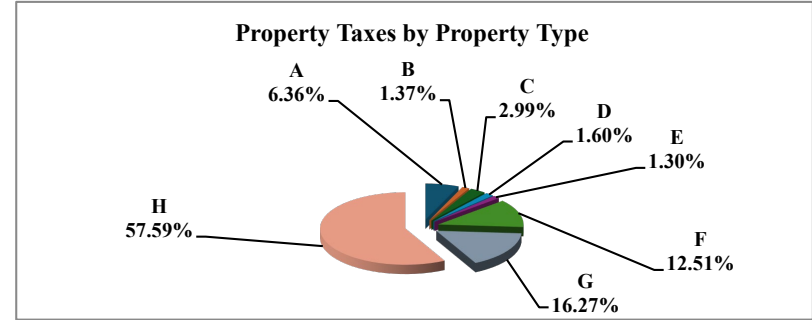
**2024 Levels of Value**  
 Residential: 92%  
 Commercial: 93%  
 Agricultural: 73%  
 Ag Special Value: 73%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,075,125,911	2,369,188	0.0261	3.61%
C	FIRE DISTRICTS	1,857,787,104	801,695	0.0432	1.22%
D	EDUCATIONAL SERVICE UNITS	3,859,702,026	594,820	0.0154	0.91%
E	NATURAL RESOURCE DISTRICTS	3,859,702,026	1,797,736	0.0466	2.74%
F	COMMUNITY COLLEGE	3,859,702,026	815,210	0.0211	1.24%
G	COUNTY	3,859,702,026	14,181,072	0.3674	21.60%
H	CITY OR VILLAGE	2,044,488,845	5,322,836	0.2604	8.11%
I	SCHOOL DISTRICTS *	3,859,702,026	39,770,997	1.0304	60.58%
	<b>SCOTTS BLUFF COUNTY</b>	<b>\$3,859,702,026</b>	<b>\$65,653,552</b>	<b>1.7010</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

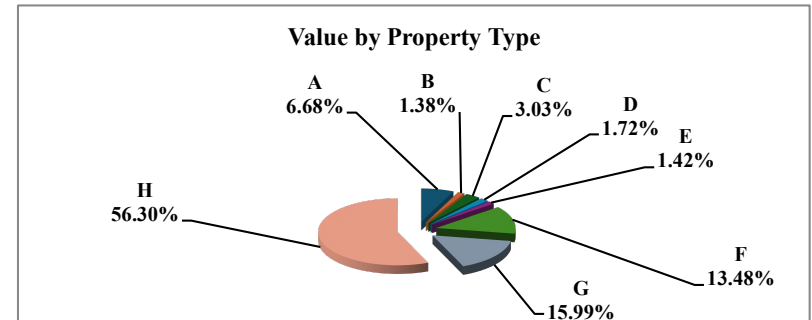


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$257,638,833	\$4,178,557	1.6219	6.36%
B	PUBLIC SERVIC ENTITIES	53,434,384	899,982	1.6843	1.37%
C	COMMERCIAL & INDUST. EQUIP.	116,814,692	1,963,883	1.6812	2.99%
D	AGRIC. MACHINERY & EQUIP.	66,349,821	1,050,464	1.5832	1.60%
E	AG-OUTBLDG & FARM SITE LAND	54,633,922	852,024	1.5595	1.30%
F	AGRICULTURAL LAND	520,365,870	8,214,964	1.5787	12.51%
G	COMMERCIAL, INDUST., & MINERAL	617,270,383	10,684,977	1.7310	16.27%
H	RESIDENTIAL **	2,173,194,121	37,808,701	1.7398	57.59%
	<b>SCOTTS BLUFF COUNTY</b>	<b>\$3,859,702,026</b>	<b>\$65,653,552</b>	<b>1.7010</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$257,638,833	6.68%
B	PUBLIC SERVIC ENTITIES	53,434,384	1.38%
C	COMMERCIAL & INDUST. EQUIP.	116,814,692	3.03%
D	AGRIC. MACHINERY & EQUIP.	66,349,821	1.72%
E	AG-OUTBLDG & FARM SITE LAND	54,633,922	1.42%
F	AGRICULTURAL LAND	520,365,870	13.48%
G	COMMERCIAL, INDUST., & MINERAL	617,270,383	15.99%
H	RESIDENTIAL **	2,173,194,121	56.30%
	<b>SCOTTS BLUFF COUNTY</b>	<b>\$3,859,702,026</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Seward, NE  
**County Population:** 17,609  
 Residential & Recreational Records: 6,357  
 Commercial, Indust., & Mineral Records: 738  
 Agricultural Records: 3,605  
**Total Taxable Real Property Records:** 10,700

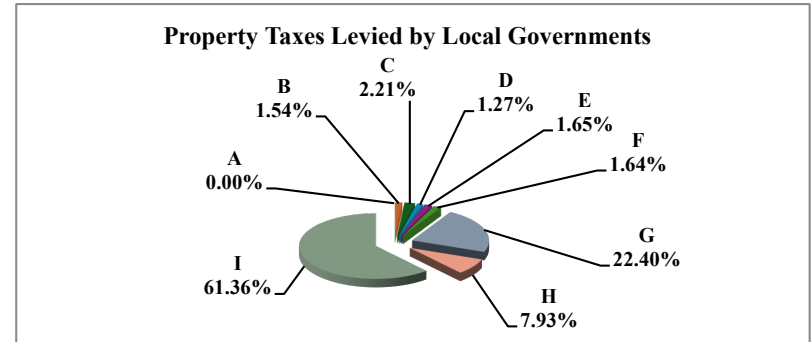
**Taxable Agland Acres:**  
 Irrigated 144,916.89  
 Dryland 115,595.30  
 Grassland 59,608.17  
 Wasteland 5,127.54  
 Other 1,896.78  
**Total Acres 327,144.68**

## 80 SEWARD COUNTY

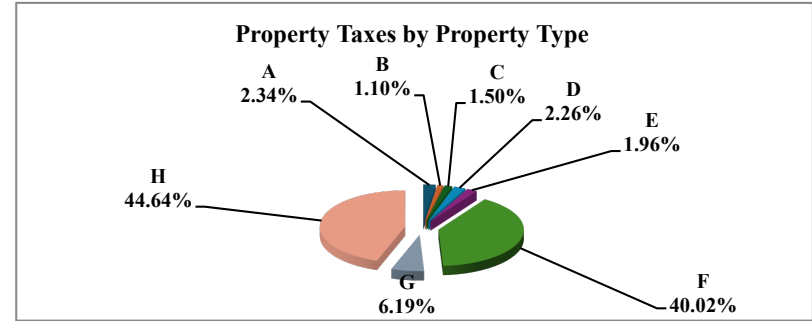
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 92%  
 Agricultural: 71%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,083,316,054	708,296	0.0139	1.54%
C	FIRE DISTRICTS	2,718,156,979	1,016,838	0.0374	2.21%
D	EDUCATIONAL SERVICE UNITS	3,785,909,136	586,510	0.0155	1.27%
E	NATURAL RESOURCE DISTRICTS	3,785,909,139	761,419	0.0201	1.65%
F	COMMUNITY COLLEGE	3,785,909,138	757,188	0.0200	1.64%
G	COUNTY	3,785,909,138	10,325,308	0.2727	22.40%
H	CITY OR VILLAGE	1,067,752,147	3,653,721	0.3422	7.93%
I	SCHOOL DISTRICTS *	3,785,909,135	28,284,210	0.7471	61.36%
	<b>SEWARD COUNTY</b>	<b>\$3,785,909,138</b>	<b>\$46,093,491</b>	<b>1.2175</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

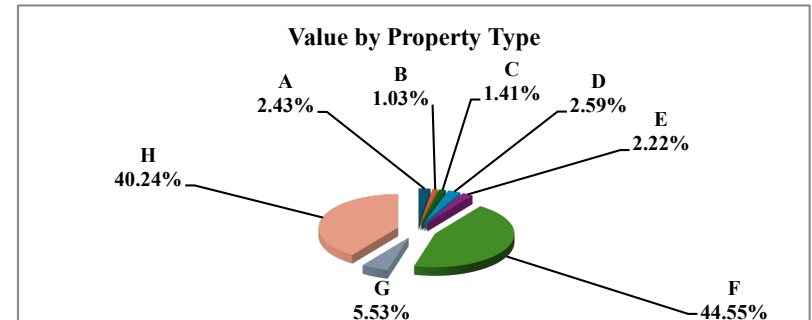


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$92,006,891	\$1,076,527	1.1701	2.34%
B	PUBLIC SERVIC ENTITIES	38,840,416	505,028	1.3003	1.10%
C	COMMERCIAL & INDUST. EQUIP.	53,461,830	689,699	1.2901	1.50%
D	AGRIC. MACHINERY & EQUIP.	98,220,309	1,039,574	1.0584	2.26%
E	AG-OUTBLDG & FARM SITE LAND	83,981,145	901,924	1.0740	1.96%
F	AGRICULTURAL LAND	1,686,575,645	18,447,043	1.0938	40.02%
G	COMMERCIAL, INDUST., & MINERAL	209,231,324	2,855,343	1.3647	6.19%
H	RESIDENTIAL **	1,523,591,578	20,578,354	1.3506	44.64%
	<b>SEWARD COUNTY</b>	<b>\$3,785,909,138</b>	<b>\$46,093,491</b>	<b>1.2175</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$92,006,891	2.43%
B	PUBLIC SERVIC ENTITIES	38,840,416	1.03%
C	COMMERCIAL & INDUST. EQUIP.	53,461,830	1.41%
D	AGRIC. MACHINERY & EQUIP.	98,220,309	2.59%
E	AG-OUTBLDG & FARM SITE LAND	83,981,145	2.22%
F	AGRICULTURAL LAND	1,686,575,645	44.55%
G	COMMERCIAL, INDUST., & MINERAL	209,231,324	5.53%
H	RESIDENTIAL **	1,523,591,578	40.24%
	<b>SEWARD COUNTY</b>	<b>\$3,785,909,138</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Rushville, NE  
**County Population:** 5,127  
 Residential & Recreational Records: 2,611  
 Commercial, Indust., & Mineral Records: 439  
 Agricultural Records: 5,426  
**Total Taxable Real Property Records:** 8,476

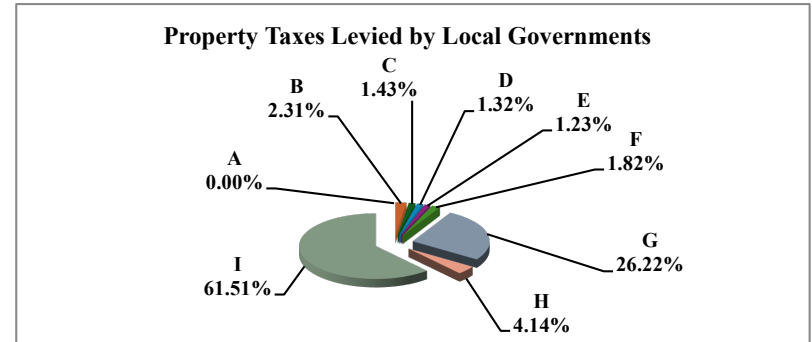
**Taxable Aglan Acres:**  
 Irrigated 70,049.22  
 Dryland 145,549.82  
 Grassland 1,264,177.46  
 Wasteland 74,273.75  
 Other 272.13  
**Total Acres 1,554,322.38**

## 81 SHERIDAN COUNTY

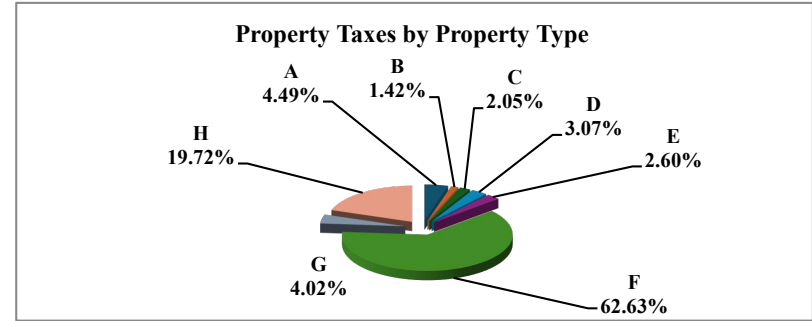
**2024 Levels of Value**  
 Residential: 97%  
 Commercial: 99%  
 Agricultural: 70%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,561,243,434	393,681	0.0111	2.31%
C	FIRE DISTRICTS	1,315,178,311	244,375	0.0186	1.43%
D	EDUCATIONAL SERVICE UNITS	1,468,102,182	225,485	0.0154	1.32%
E	NATURAL RESOURCE DISTRICTS	1,468,102,182	210,263	0.0143	1.23%
F	COMMUNITY COLLEGE	1,468,102,182	310,079	0.0211	1.82%
G	COUNTY	1,468,102,182	4,469,150	0.3044	26.22%
H	CITY OR VILLAGE	155,121,944	705,884	0.4551	4.14%
I	SCHOOL DISTRICTS *	1,468,102,179	10,482,914	0.7140	61.51%
	<b>SHERIDAN COUNTY</b>	<b>\$1,468,102,182</b>	<b>\$17,041,830</b>	<b>1.1608</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

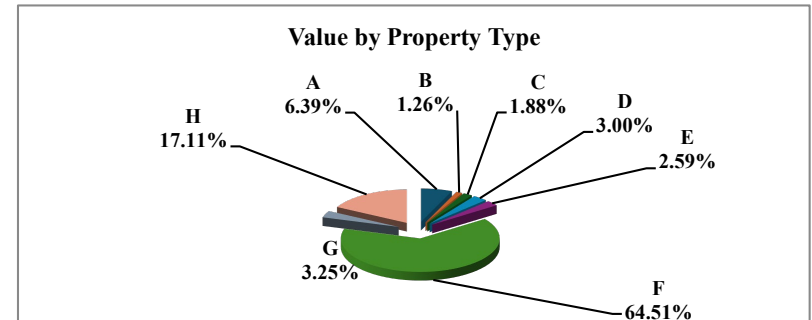


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$93,766,409	\$764,739	0.8156	4.49%
B	PUBLIC SERVIC ENTITIES	18,487,706	242,559	1.3120	1.42%
C	COMMERCIAL & INDUST. EQUIP.	27,630,430	349,155	1.2637	2.05%
D	AGRIC. MACHINERY & EQUIP.	44,006,262	522,626	1.1876	3.07%
E	AG-OUTBLDG & FARM SITE LAND	38,075,448	442,637	1.1625	2.60%
F	AGRICULTURAL LAND	947,138,315	10,674,047	1.1270	62.63%
G	COMMERCIAL, INDUST., & MINERAL	47,772,268	684,637	1.4331	4.02%
H	RESIDENTIAL **	251,225,344	3,361,429	1.3380	19.72%
	<b>SHERIDAN COUNTY</b>	<b>\$1,468,102,182</b>	<b>\$17,041,830</b>	<b>1.1608</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$93,766,409	6.39%
B	PUBLIC SERVIC ENTITIES	18,487,706	1.26%
C	COMMERCIAL & INDUST. EQUIP.	27,630,430	1.88%
D	AGRIC. MACHINERY & EQUIP.	44,006,262	3.00%
E	AG-OUTBLDG & FARM SITE LAND	38,075,448	2.59%
F	AGRICULTURAL LAND	947,138,315	64.51%
G	COMMERCIAL, INDUST., & MINERAL	47,772,268	3.25%
H	RESIDENTIAL **	251,225,344	17.11%
	<b>SHERIDAN COUNTY</b>	<b>\$1,468,102,182</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Loup City, NE  
**County Population:** 2,959  
 Residential & Recreational Records: 1,589  
 Commercial, Indust., & Mineral Records: 220  
 Agricultural Records: 2,051  
**Total Taxable Real Property Records:** 3,860

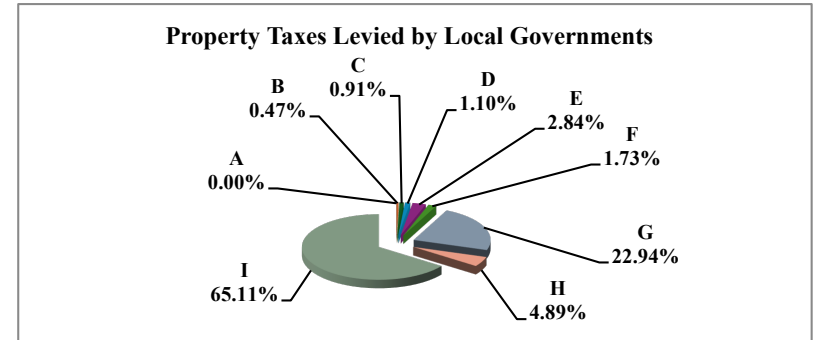
**Taxable Agland Acres:**  
 Irrigated 92,914.73  
 Dryland 43,319.59  
 Grassland 202,756.50  
 Wasteland 873.81  
 Other 679.06  
**Total Acres 340,543.69**

## 82 SHERMAN COUNTY

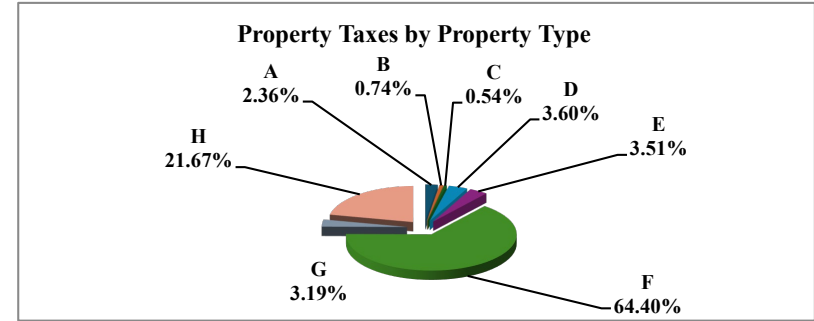
**2024 Levels of Value**  
 Residential: 94%  
 Commercial: 95%  
 Agricultural: 69%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,527,130,943	59,845	0.0039	0.47%
C	FIRE DISTRICTS	993,281,354	116,342	0.0117	0.91%
D	EDUCATIONAL SERVICE UNITS	1,105,980,234	140,659	0.0127	1.10%
E	NATURAL RESOURCE DISTRICTS	1,105,980,234	362,309	0.0328	2.84%
F	COMMUNITY COLLEGE	1,105,980,234	221,197	0.0200	1.73%
G	COUNTY	1,105,980,234	2,927,810	0.2647	22.94%
H	CITY OR VILLAGE	112,698,880	623,888	0.5536	4.89%
I	SCHOOL DISTRICTS *	1,105,980,234	8,309,529	0.7513	65.11%
	<b>SHERMAN COUNTY</b>	<b>\$1,105,980,234</b>	<b>\$12,761,579</b>	<b>1.1539</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

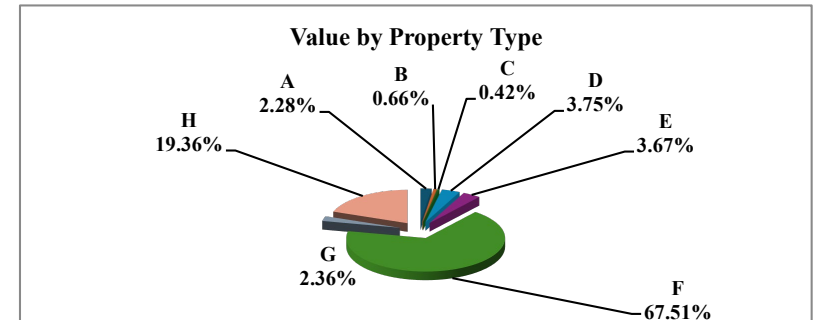


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$25,190,118	\$301,458	1.1967	2.36%
B	PUBLIC SERVIC ENTITIES	7,260,923	93,989	1.2944	0.74%
C	COMMERCIAL & INDUST. EQUIP.	4,631,379	68,379	1.4764	0.54%
D	AGRIC. MACHINERY & EQUIP.	41,520,469	458,827	1.1051	3.60%
E	AG-OUTBLDG & FARM SITE LAND	40,564,685	447,436	1.1030	3.51%
F	AGRICULTURAL LAND	746,691,440	8,219,014	1.1007	64.40%
G	COMMERCIAL, INDUST., & MINERAL	26,053,600	406,802	1.5614	3.19%
H	RESIDENTIAL **	214,067,620	2,765,674	1.2920	21.67%
	<b>SHERMAN COUNTY</b>	<b>\$1,105,980,234</b>	<b>\$12,761,579</b>	<b>1.1539</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$25,190,118	2.28%
B	PUBLIC SERVIC ENTITIES	7,260,923	0.66%
C	COMMERCIAL & INDUST. EQUIP.	4,631,379	0.42%
D	AGRIC. MACHINERY & EQUIP.	41,520,469	3.75%
E	AG-OUTBLDG & FARM SITE LAND	40,564,685	3.67%
F	AGRICULTURAL LAND	746,691,440	67.51%
G	COMMERCIAL, INDUST., & MINERAL	26,053,600	2.36%
H	RESIDENTIAL **	214,067,620	19.36%
	<b>SHERMAN COUNTY</b>	<b>\$1,105,980,234</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Harrison, NE  
**County Population:** 1,135  
 Residential & Recreational Records: 450  
 Commercial, Indust., & Mineral Records: 85  
 Agricultural Records: 3,970  
**Total Taxable Real Property Records:** 4,505

**Taxable Aglan Acres:**  
 Irrigated 44,450.29  
 Dryland 36,410.01  
 Grassland 1,065,017.64  
 Wasteland 49,017.72  
 Other 0.00  
**Total Acres 1,194,895.66**

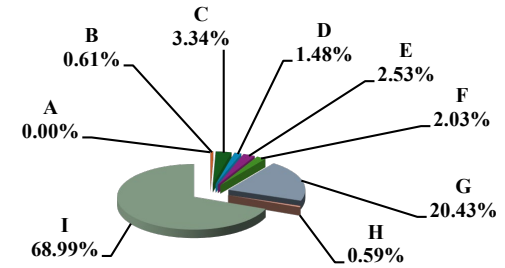
## 83 SIOUX COUNTY

**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 100%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	866,525,330	46,280	0.0053	0.61%
C	FIRE DISTRICTS	723,351,959	254,708	0.0352	3.34%
D	EDUCATIONAL SERVICE UNITS	733,648,698	113,063	0.0154	1.48%
E	NATURAL RESOURCE DISTRICTS	733,648,699	192,539	0.0262	2.53%
F	COMMUNITY COLLEGE	733,648,698	154,955	0.0211	2.03%
G	COUNTY	733,648,698	1,556,001	0.2121	20.43%
H	CITY OR VILLAGE	10,296,738	44,600	0.4331	0.59%
I	SCHOOL DISTRICTS *	733,648,699	5,255,719	0.7164	68.99%
	<b>SIOUX COUNTY</b>	<b>\$733,648,698</b>	<b>\$7,617,864</b>	<b>1.0384</b>	<b>100.00%</b>

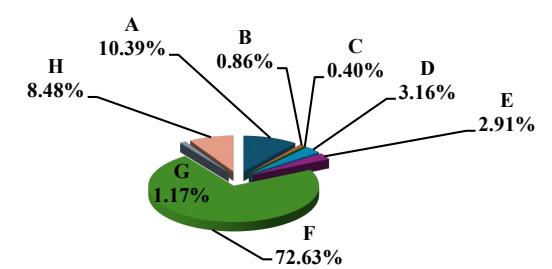
\* Includes Learning Community and all School Bonds

**Property Taxes Levied by Local Governments**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$71,403,822	\$791,157	1.1080	10.39%
B	PUBLIC SERVIC ENTITIES	6,409,709	65,335	1.0193	0.86%
C	COMMERCIAL & INDUST. EQUIP.	2,998,743	30,535	1.0183	0.40%
D	AGRIC. MACHINERY & EQUIP.	22,106,349	240,981	1.0901	3.16%
E	AG-OUTBLDG & FARM SITE LAND	20,436,467	221,447	1.0836	2.91%
F	AGRICULTURAL LAND	544,907,473	5,533,134	1.0154	72.63%
G	COMMERCIAL, INDUST., & MINERAL	7,538,990	89,086	1.1817	1.17%
H	RESIDENTIAL **	57,847,145	646,190	1.1171	8.48%
	<b>SIOUX COUNTY</b>	<b>\$733,648,698</b>	<b>\$7,617,864</b>	<b>1.0384</b>	<b>100.00%</b>

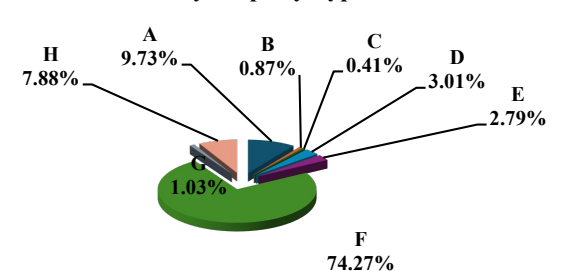
**Property Taxes by Property Type**



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$71,403,822	9.73%
B	PUBLIC SERVIC ENTITIES	6,409,709	0.87%
C	COMMERCIAL & INDUST. EQUIP.	2,998,743	0.41%
D	AGRIC. MACHINERY & EQUIP.	22,106,349	3.01%
E	AG-OUTBLDG & FARM SITE LAND	20,436,467	2.79%
F	AGRICULTURAL LAND	544,907,473	74.27%
G	COMMERCIAL, INDUST., & MINERAL	7,538,990	1.03%
H	RESIDENTIAL **	57,847,145	7.88%
	<b>SIOUX COUNTY</b>	<b>\$733,648,698</b>	<b>100.00%</b>

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

**Value by Property Type**



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Stanton, NE  
**County Population:** 5,842  
 Residential & Recreational Records: 2,219  
 Commercial, Indust., & Mineral Records: 185  
 Agricultural Records: 3,297  
**Total Taxable Real Property Records:** 5,701

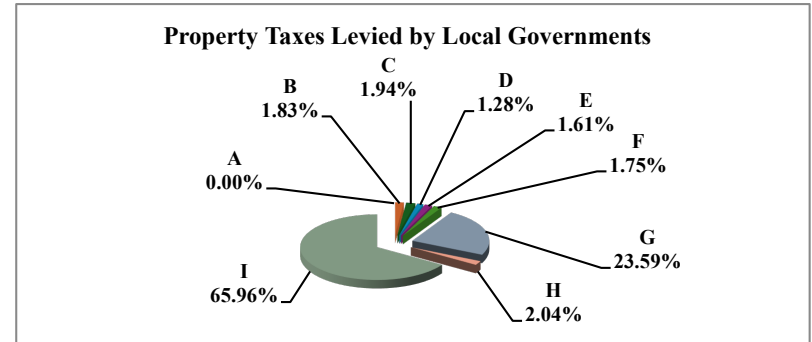
**Taxable Agland Acres:**  
 Irrigated 37,912.68  
 Dryland 155,337.83  
 Grassland 55,162.73  
 Wasteland 5,195.00  
 Other 2,499.67  
**Total Acres 256,107.91**

## 84 STANTON COUNTY

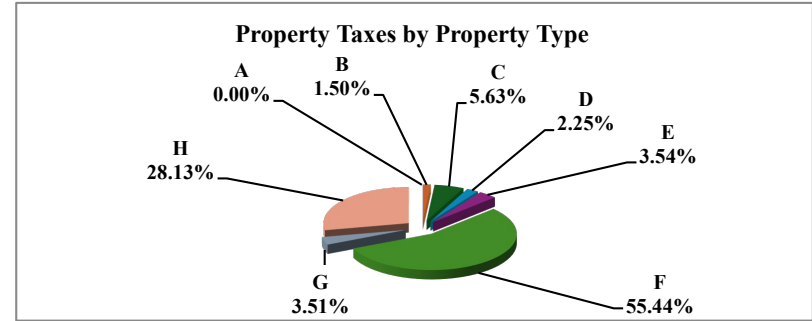
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 100%  
 Agricultural: 75%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,212,843,261	424,012	0.0192	1.83%
C	FIRE DISTRICTS	1,900,297,369	450,447	0.0237	1.94%
D	EDUCATIONAL SERVICE UNITS	2,024,589,050	297,190	0.0147	1.28%
E	NATURAL RESOURCE DISTRICTS	2,024,589,047	373,719	0.0185	1.61%
F	COMMUNITY COLLEGE	2,024,589,047	404,920	0.0200	1.75%
G	COUNTY	2,024,589,047	5,466,194	0.2700	23.59%
H	CITY OR VILLAGE	124,291,682	472,864	0.3804	2.04%
I	SCHOOL DISTRICTS *	2,024,589,056	15,285,087	0.7550	65.96%
	<b>STANTON COUNTY</b>	<b>\$2,024,589,047</b>	<b>\$23,174,433</b>	<b>1.1446</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

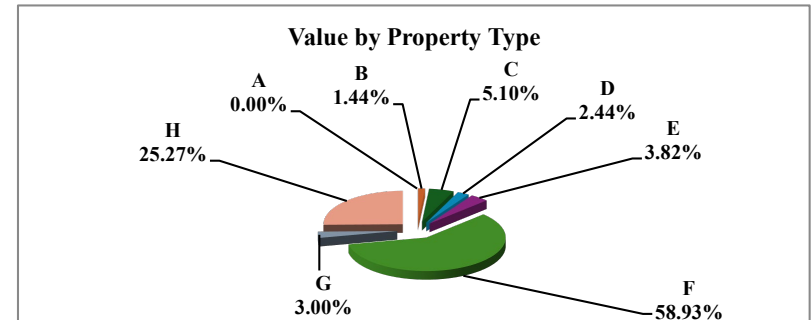


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	29,215,119	347,846	1.1906	1.50%
C	COMMERCIAL & INDUST. EQUIP.	103,167,424	1,305,375	1.2653	5.63%
D	AGRIC. MACHINERY & EQUIP.	49,299,722	521,024	1.0569	2.25%
E	AG-OUTBLDG & FARM SITE LAND	77,277,110	820,287	1.0615	3.54%
F	AGRICULTURAL LAND	1,193,137,650	12,847,702	1.0768	55.44%
G	COMMERCIAL, INDUST., & MINERAL	60,819,021	813,801	1.3381	3.51%
H	RESIDENTIAL **	511,673,001	6,518,398	1.2739	28.13%
	<b>STANTON COUNTY</b>	<b>\$2,024,589,047</b>	<b>\$23,174,433</b>	<b>1.1446</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	29,215,119	1.44%
C	COMMERCIAL & INDUST. EQUIP.	103,167,424	5.10%
D	AGRIC. MACHINERY & EQUIP.	49,299,722	2.44%
E	AG-OUTBLDG & FARM SITE LAND	77,277,110	3.82%
F	AGRICULTURAL LAND	1,193,137,650	58.93%
G	COMMERCIAL, INDUST., & MINERAL	60,819,021	3.00%
H	RESIDENTIAL **	511,673,001	25.27%
	<b>STANTON COUNTY</b>	<b>\$2,024,589,047</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Hebron, NE  
**County Population:** 5,034  
 Residential & Recreational Records: 2,675  
 Commercial, Indust., & Mineral Records: 490  
 Agricultural Records: 2,979  
**Total Taxable Real Property Records:** 6,144

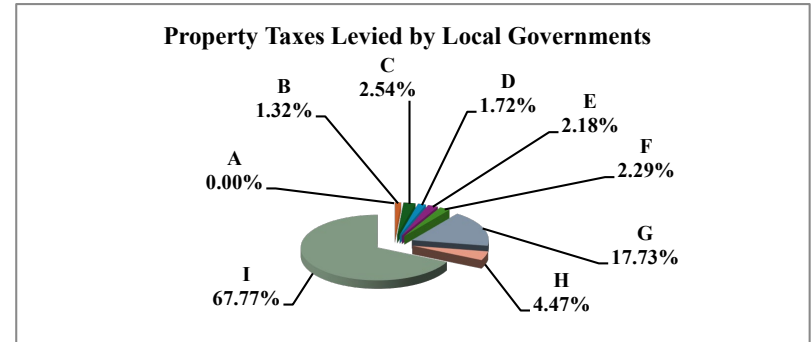
**Taxable Agland Acres:**  
 Irrigated 164,965.57  
 Dryland 105,672.46  
 Grassland 72,276.82  
 Wasteland 2,279.91  
 Other 128.63  
**Total Acres 345,323.39**

## 85 THAYER COUNTY

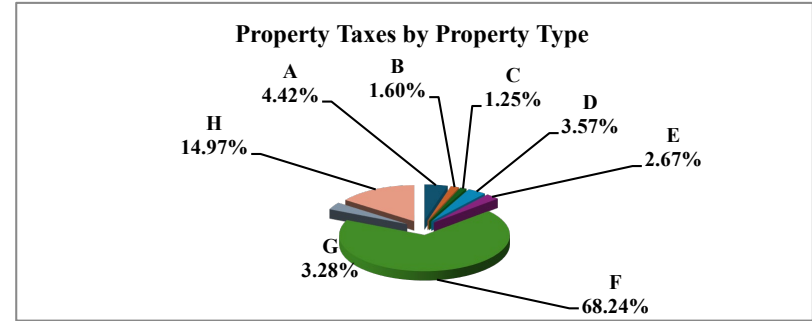
**2024 Levels of Value**  
 Residential: 97%  
 Commercial: 100%  
 Agricultural: 70%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,357,698,710	279,026	0.0083	1.32%
C	FIRE DISTRICTS	2,191,413,783	537,615	0.0245	2.54%
D	EDUCATIONAL SERVICE UNITS	2,421,813,073	363,372	0.0150	1.72%
E	NATURAL RESOURCE DISTRICTS	2,421,813,077	461,044	0.0190	2.18%
F	COMMUNITY COLLEGE	2,421,813,077	484,366	0.0200	2.29%
G	COUNTY	2,421,813,078	3,753,826	0.1550	17.73%
H	CITY OR VILLAGE	244,748,314	945,876	0.3865	4.47%
I	SCHOOL DISTRICTS *	2,421,813,074	14,351,511	0.5926	67.77%
	<b>THAYER COUNTY</b>	<b>\$2,421,813,078</b>	<b>\$21,176,637</b>	<b>0.8744</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

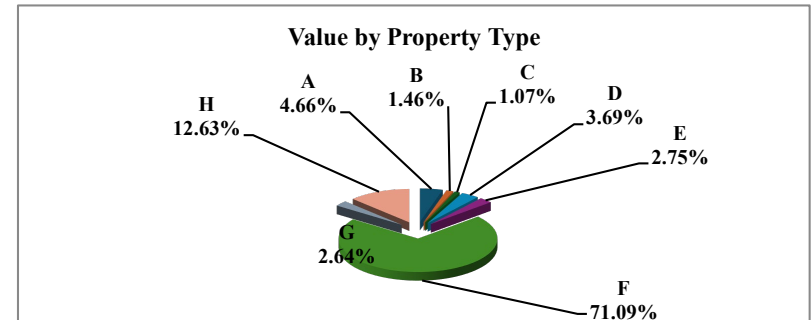


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$112,856,743	\$935,649	0.8291	4.42%
B	PUBLIC SERVIC ENTITIES	35,375,958	339,557	0.9599	1.60%
C	COMMERCIAL & INDUST. EQUIP.	26,003,806	263,863	1.0147	1.25%
D	AGRIC. MACHINERY & EQUIP.	89,343,909	756,276	0.8465	3.57%
E	AG-OUTBLDG & FARM SITE LAND	66,691,983	564,823	0.8469	2.67%
F	AGRICULTURAL LAND	1,721,771,184	14,450,905	0.8393	68.24%
G	COMMERCIAL, INDUST., & MINERAL	63,921,117	695,595	1.0882	3.28%
H	RESIDENTIAL **	305,848,378	3,169,970	1.0365	14.97%
	<b>THAYER COUNTY</b>	<b>\$2,421,813,078</b>	<b>\$21,176,637</b>	<b>0.8744</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$112,856,743	4.66%
B	PUBLIC SERVIC ENTITIES	35,375,958	1.46%
C	COMMERCIAL & INDUST. EQUIP.	26,003,806	1.07%
D	AGRIC. MACHINERY & EQUIP.	89,343,909	3.69%
E	AG-OUTBLDG & FARM SITE LAND	66,691,983	2.75%
F	AGRICULTURAL LAND	1,721,771,184	71.09%
G	COMMERCIAL, INDUST., & MINERAL	63,921,117	2.64%
H	RESIDENTIAL **	305,848,378	12.63%
	<b>THAYER COUNTY</b>	<b>\$2,421,813,078</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

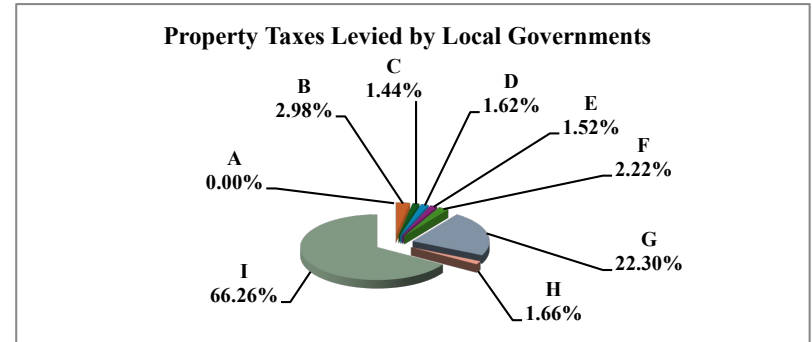
<b>County Seat:</b>	Thedford, NE	<b>Taxable Agland Acres:</b>	
<b>County Population:</b>	669	Irrigated	3,493.55
Residential & Recreational Records:	525	Dryland	0.00
Commercial, Indust., & Mineral Records:	85	Grassland	363,280.20
Agricultural Records:	1,138	Wasteland	367.04
<b>Total Taxable Real Property Records:</b>	<b>1,748</b>	Other	151.00
		<b>Total Acres</b>	<b>367,291.79</b>

## 86 THOMAS COUNTY

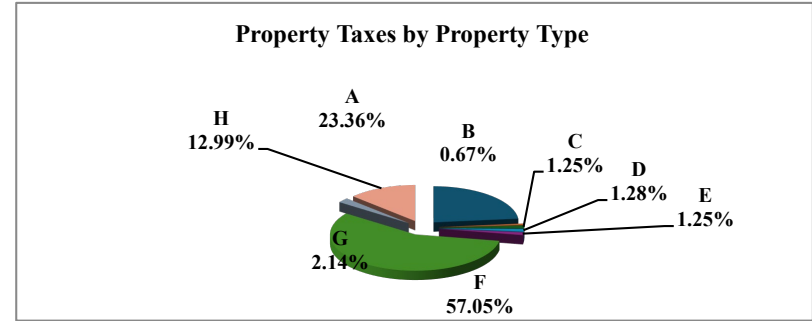
<b>2024 Levels of Value</b>	
Residential:	98%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,202,923,584	113,402	0.0094	2.98%
C	FIRE DISTRICTS	416,591,443	54,825	0.0132	1.44%
D	EDUCATIONAL SERVICE UNITS	422,562,278	61,905	0.0147	1.62%
E	NATURAL RESOURCE DISTRICTS	422,562,279	57,988	0.0137	1.52%
F	COMMUNITY COLLEGE	422,562,279	84,470	0.0200	2.22%
G	COUNTY	422,562,279	849,711	0.2011	22.30%
H	CITY OR VILLAGE	19,126,053	63,068	0.3298	1.66%
I	SCHOOL DISTRICTS *	422,562,279	2,524,614	0.5975	66.26%
	<b>THOMAS COUNTY</b>	<b>\$422,562,279</b>	<b>\$3,809,984</b>	<b>0.9016</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

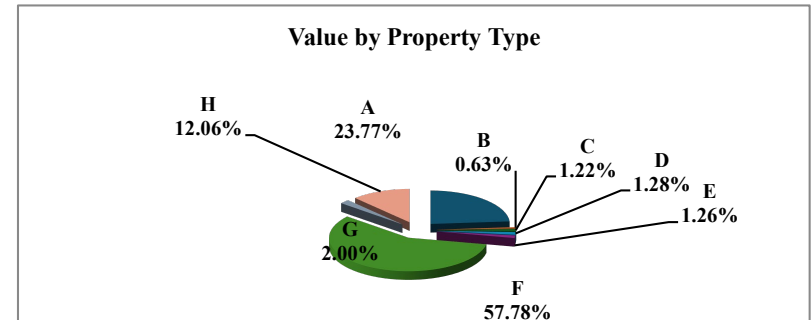


	Property Type:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$100,451,700	\$890,188	0.8862	23.36%
B	PUBLIC SERVIC ENTITIES	2,682,201	25,362	0.9456	0.67%
C	COMMERCIAL & INDUST. EQUIP.	5,143,360	47,791	0.9292	1.25%
D	AGRIC. MACHINERY & EQUIP.	5,419,368	48,862	0.9016	1.28%
E	AG-OUTBLDG & FARM SITE LAND	5,308,365	47,562	0.8960	1.25%
F	AGRICULTURAL LAND	244,147,000	2,173,598	0.8903	57.05%
G	COMMERCIAL, INDUST., & MINERAL	8,449,125	81,514	0.9648	2.14%
H	RESIDENTIAL **	50,961,160	495,107	0.9715	12.99%
	<b>THOMAS COUNTY</b>	<b>\$422,562,279</b>	<b>\$3,809,984</b>	<b>0.9016</b>	<b>100.00%</b>



	Property Type:	2024 VALUE	Value % of Total
A	RAILROADS	\$100,451,700	23.77%
B	PUBLIC SERVIC ENTITIES	2,682,201	0.63%
C	COMMERCIAL & INDUST. EQUIP.	5,143,360	1.22%
D	AGRIC. MACHINERY & EQUIP.	5,419,368	1.28%
E	AG-OUTBLDG & FARM SITE LAND	5,308,365	1.26%
F	AGRICULTURAL LAND	244,147,000	57.78%
G	COMMERCIAL, INDUST., & MINERAL	8,449,125	2.00%
H	RESIDENTIAL **	50,961,160	12.06%
	<b>THOMAS COUNTY</b>	<b>\$422,562,279</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

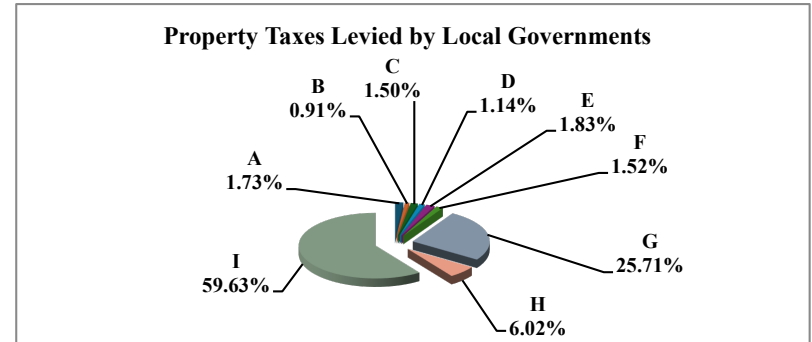
<b>County Seat:</b>	Pender, NE	<b>Taxable Agland Acres:</b>	
<b>County Population:</b>	6,773	Irrigated	13,725.88
Residential & Recreational Records:	1,912	Dryland	152,668.28
Commercial, Indust., & Mineral Records:	275	Grassland	11,709.09
Agricultural Records:	2,334	Wasteland	3,958.02
<b>Total Taxable Real Property Records:</b>	<b>4,521</b>	Other	0.00
		<b>Total Acres</b>	<b>182,061.27</b>

## 87 THURSTON COUNTY

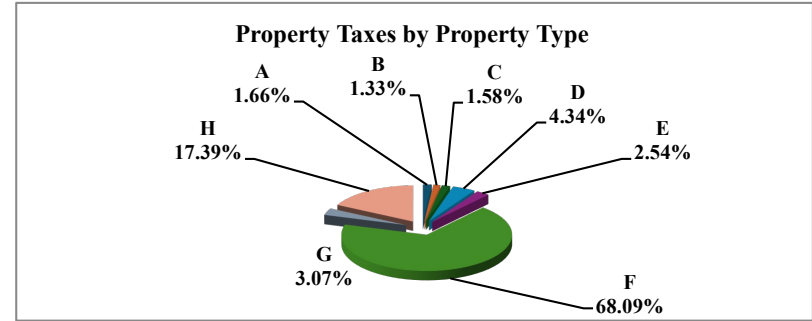
<b>2024 Levels of Value</b>	
Residential:	94%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,289,469,638	\$293,768	0.0228	1.73%
B	MISCELLANEOUS DISTRICTS	1,916,438,709	154,418	0.0081	0.91%
C	FIRE DISTRICTS	1,164,171,566	254,391	0.0219	1.50%
D	EDUCATIONAL SERVICE UNITS	1,289,469,638	193,421	0.0150	1.14%
E	NATURAL RESOURCE DISTRICTS	1,289,469,638	310,880	0.0241	1.83%
F	COMMUNITY COLLEGE	1,289,469,638	257,894	0.0200	1.52%
G	COUNTY	1,289,469,638	4,356,015	0.3378	25.71%
H	CITY OR VILLAGE	145,494,327	1,019,362	0.7006	6.02%
I	SCHOOL DISTRICTS *	1,289,469,638	10,104,028	0.7836	59.63%
	<b>THURSTON COUNTY</b>	<b>\$1,289,469,638</b>	<b>\$16,944,176</b>	<b>1.3140</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

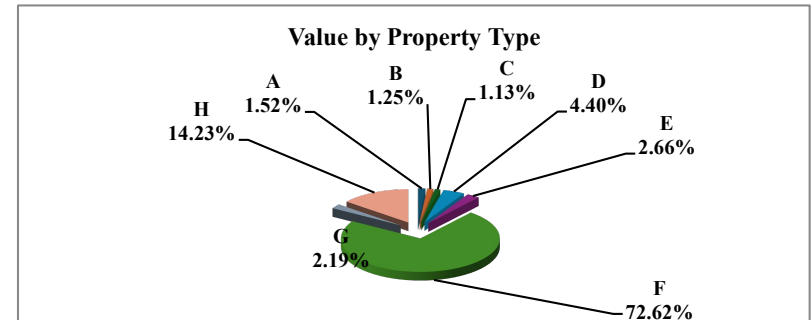


	Property Type:	2024 VALUE	2024 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$19,538,960	\$281,274	1.4396	1.66%
B	PUBLIC SERVIC ENTITIES	16,165,622	225,100	1.3925	1.33%
C	COMMERCIAL & INDUST. EQUIP.	14,590,846	268,121	1.8376	1.58%
D	AGRIC. MACHINERY & EQUIP.	56,722,014	735,260	1.2963	4.34%
E	AG-OUTBLDG & FARM SITE LAND	34,240,325	429,563	1.2546	2.54%
F	AGRICULTURAL LAND	936,438,385	11,537,808	1.2321	68.09%
G	COMMERCIAL, INDUST., & MINERAL	28,237,875	519,711	1.8405	3.07%
H	RESIDENTIAL **	183,535,611	2,947,339	1.6059	17.39%
	<b>THURSTON COUNTY</b>	<b>\$1,289,469,638</b>	<b>\$16,944,176</b>	<b>1.3140</b>	<b>100.00%</b>



	Property Type:	2024 VALUE	Value % of Total
A	RAILROADS	\$19,538,960	1.52%
B	PUBLIC SERVIC ENTITIES	16,165,622	1.25%
C	COMMERCIAL & INDUST. EQUIP.	14,590,846	1.13%
D	AGRIC. MACHINERY & EQUIP.	56,722,014	4.40%
E	AG-OUTBLDG & FARM SITE LAND	34,240,325	2.66%
F	AGRICULTURAL LAND	936,438,385	72.62%
G	COMMERCIAL, INDUST., & MINERAL	28,237,875	2.19%
H	RESIDENTIAL **	183,535,611	14.23%
	<b>THURSTON COUNTY</b>	<b>\$1,289,469,638</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Ord, NE  
**County Population:** 4,059  
 Residential & Recreational Records: 1,983  
 Commercial, Indust., & Mineral Records: 375  
 Agricultural Records: 2,151  
**Total Taxable Real Property Records:** 4,509

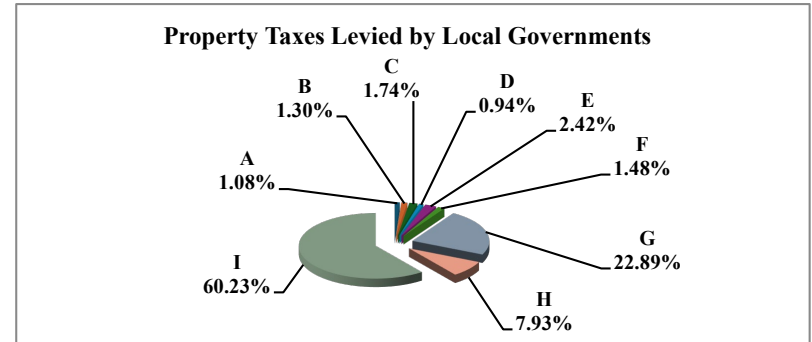
**Taxable Aglan Acres:**  
 Irrigated 105,766.77  
 Dryland 30,502.55  
 Grassland 205,616.69  
 Wasteland 2,877.25  
 Other 293.78  
**Total Acres 345,057.04**

## 88 VALLEY COUNTY

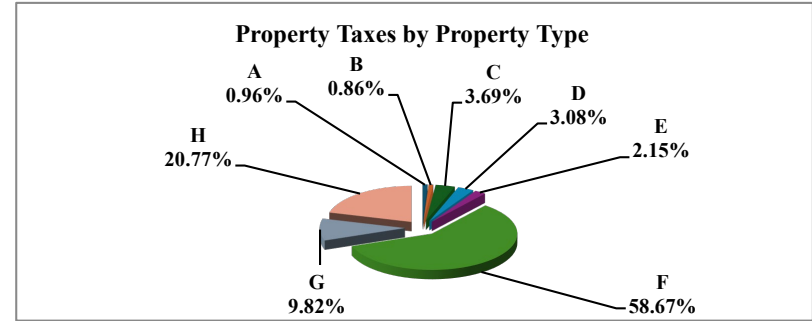
**2024 Levels of Value**  
 Residential: 93%  
 Commercial: 99%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$500,787,933	\$179,963	0.0359	1.08%
B	MISCELLANEOUS DISTRICTS	2,769,276,815	216,750	0.0078	1.30%
C	FIRE DISTRICTS	1,234,223,635	290,012	0.0235	1.74%
D	EDUCATIONAL SERVICE UNITS	1,234,223,635	156,969	0.0127	0.94%
E	NATURAL RESOURCE DISTRICTS	1,234,223,635	404,320	0.0328	2.42%
F	COMMUNITY COLLEGE	1,234,223,635	246,846	0.0200	1.48%
G	COUNTY	1,234,223,635	3,826,098	0.3100	22.89%
H	CITY OR VILLAGE	256,817,698	1,325,320	0.5161	7.93%
I	SCHOOL DISTRICTS *	1,234,223,635	10,066,089	0.8156	60.23%
	<b>VALLEY COUNTY</b>	<b>\$1,234,223,635</b>	<b>\$16,712,366</b>	<b>1.3541</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

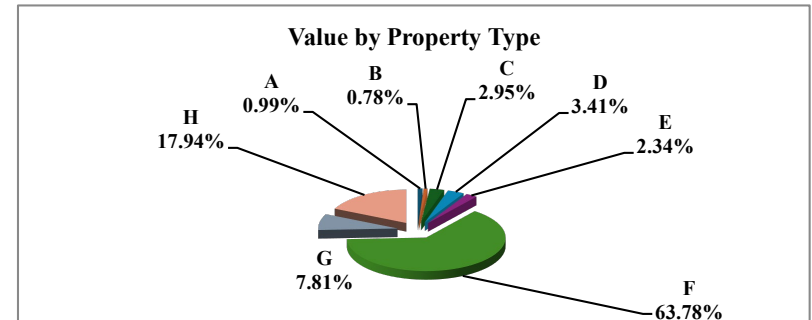


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$12,247,729	\$160,800	1.3129	0.96%
B	PUBLIC SERVIC ENTITIES	9,593,313	144,528	1.5065	0.86%
C	COMMERCIAL & INDUST. EQUIP.	36,470,175	616,722	1.6910	3.69%
D	AGRIC. MACHINERY & EQUIP.	42,051,758	514,126	1.2226	3.08%
E	AG-OUTBLDG & FARM SITE LAND	28,834,015	359,697	1.2475	2.15%
F	AGRICULTURAL LAND	787,234,260	9,804,700	1.2455	58.67%
G	COMMERCIAL, INDUST., & MINERAL	96,378,270	1,640,533	1.7022	9.82%
H	RESIDENTIAL **	221,414,115	3,471,260	1.5678	20.77%
	<b>VALLEY COUNTY</b>	<b>\$1,234,223,635</b>	<b>\$16,712,366</b>	<b>1.3541</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$12,247,729	0.99%
B	PUBLIC SERVIC ENTITIES	9,593,313	0.78%
C	COMMERCIAL & INDUST. EQUIP.	36,470,175	2.95%
D	AGRIC. MACHINERY & EQUIP.	42,051,758	3.41%
E	AG-OUTBLDG & FARM SITE LAND	28,834,015	2.34%
F	AGRICULTURAL LAND	787,234,260	63.78%
G	COMMERCIAL, INDUST., & MINERAL	96,378,270	7.81%
H	RESIDENTIAL **	221,414,115	17.94%
	<b>VALLEY COUNTY</b>	<b>\$1,234,223,635</b>	<b>100.00%</b>

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





## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

<b>County Seat:</b>	<b>Blair, NE</b>
<b>County Population:</b>	<b>20,865</b>
Residential & Recreational Records:	8,202
Commercial, Indust., & Mineral Records:	788
Agricultural Records:	4,694
<b>Total Taxable Real Property Records:</b>	<b>13,684</b>

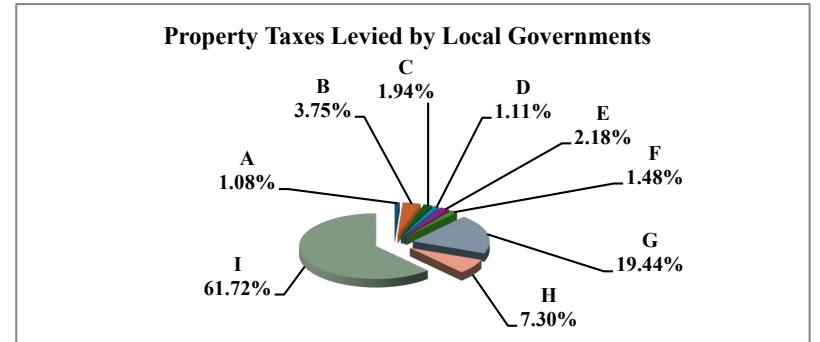
<b>Taxable Agland Acres:</b>	
Irrigated	16,717.03
Dryland	151,456.98
Grassland	25,964.52
Wasteland	19,216.95
Other	7.00
<b>Total Acres</b>	<b>213,362.48</b>

## 89 WASHINGTON COUNTY

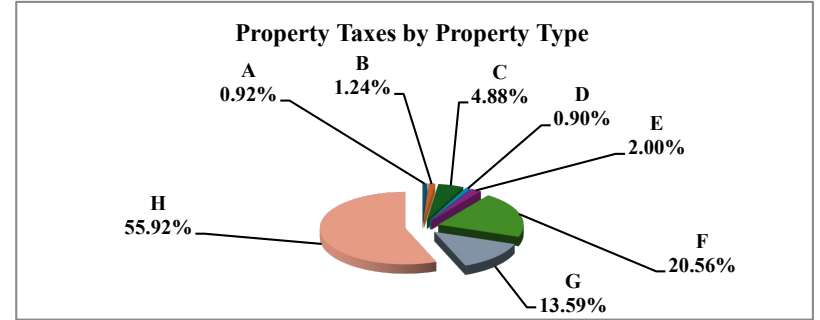
<b>2024 Levels of Value</b>	
Residential:	93%
Commercial:	94%
Agricultural:	--
Ag Special Value:	72%

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$3,610,172,266	\$687,135	0.0190	1.08%
B	MISCELLANEOUS DISTRICTS	20,313,270,906	2,381,251	0.0117	3.75%
C	FIRE DISTRICTS	3,546,643,652	1,227,637	0.0346	1.94%
D	EDUCATIONAL SERVICE UNITS	4,681,061,578	702,161	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	4,681,061,578	1,384,099	0.0296	2.18%
F	COMMUNITY COLLEGE	4,681,061,578	936,215	0.0200	1.48%
G	COUNTY	4,681,061,578	12,334,047	0.2635	19.44%
H	CITY OR VILLAGE	1,384,776,105	4,630,143	0.3344	7.30%
I	SCHOOL DISTRICTS *	4,681,061,580	39,149,317	0.8363	61.72%
	<b>WASHINGTON COUNTY</b>	<b>\$4,681,061,578</b>	<b>\$63,432,004</b>	<b>1.3551</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

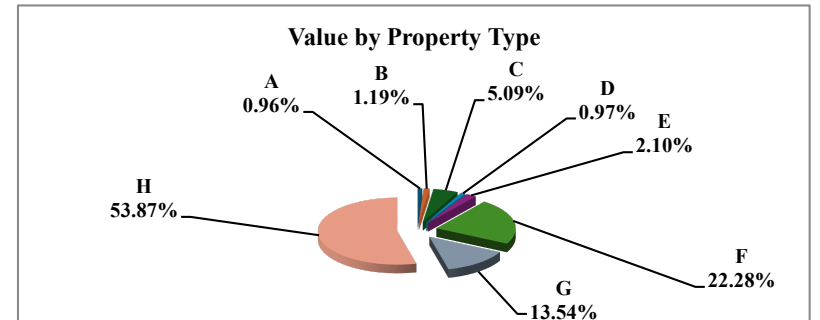


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$45,098,816	\$584,571	1.2962	0.92%
B	PUBLIC SERVIC ENTITIES	55,504,012	784,695	1.4138	1.24%
C	COMMERCIAL & INDUST. EQUIP.	238,254,555	3,092,520	1.2980	4.88%
D	AGRIC. MACHINERY & EQUIP.	45,220,348	571,663	1.2642	0.90%
E	AG-OUTBLDG & FARM SITE LAND	98,425,795	1,269,863	1.2902	2.00%
F	AGRICULTURAL LAND	1,042,974,665	13,038,956	1.2502	20.56%
G	COMMERCIAL, INDUST., & MINERAL	633,833,900	8,617,319	1.3596	13.59%
H	RESIDENTIAL **	2,521,749,487	35,472,418	1.4067	55.92%
	<b>WASHINGTON COUNTY</b>	<b>\$4,681,061,578</b>	<b>\$63,432,004</b>	<b>1.3551</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$45,098,816	0.96%
B	PUBLIC SERVIC ENTITIES	55,504,012	1.19%
C	COMMERCIAL & INDUST. EQUIP.	238,254,555	5.09%
D	AGRIC. MACHINERY & EQUIP.	45,220,348	0.97%
E	AG-OUTBLDG & FARM SITE LAND	98,425,795	2.10%
F	AGRICULTURAL LAND	1,042,974,665	22.28%
G	COMMERCIAL, INDUST., & MINERAL	633,833,900	13.54%
H	RESIDENTIAL **	2,521,749,487	53.87%
	<b>WASHINGTON COUNTY</b>	<b>\$4,681,061,578</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Wayne, NE  
**County Population:** 9,697  
 Residential & Recreational Records: 3,442  
 Commercial, Indust., & Mineral Records: 505  
 Agricultural Records: 2,608  
**Total Taxable Real Property Records:** 6,555

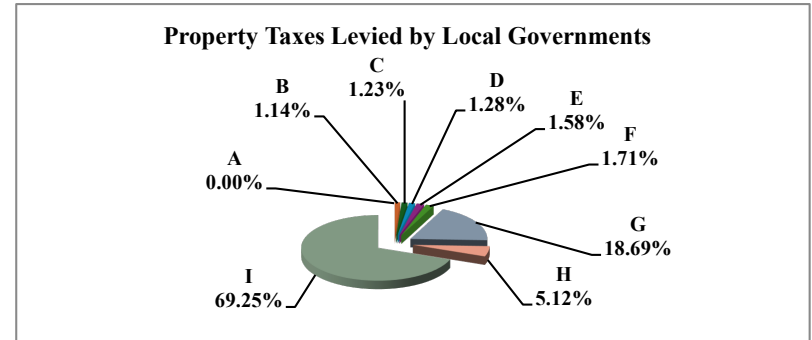
**Taxable Agland Acres:**  
 Irrigated 50,179.83  
 Dryland 187,758.31  
 Grassland 20,213.14  
 Wasteland 3,936.90  
 Other 847.25  
**Total Acres 262,935.43**

## 90 WAYNE COUNTY

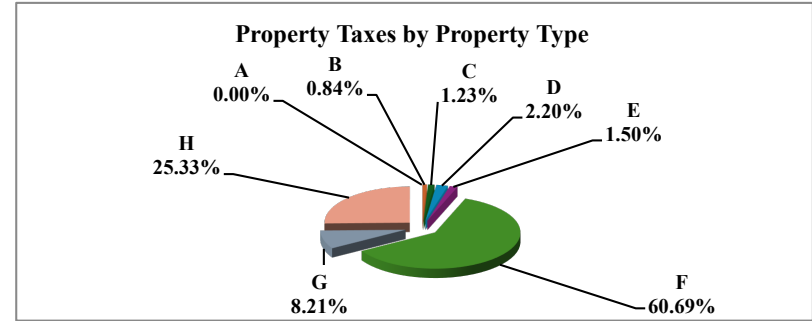
**2024 Levels of Value**  
 Residential: 96%  
 Commercial: 98%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,567,360,120	363,883	0.0102	1.14%
C	FIRE DISTRICTS	2,282,804,272	390,465	0.0171	1.23%
D	EDUCATIONAL SERVICE UNITS	2,721,816,305	407,127	0.0150	1.28%
E	NATURAL RESOURCE DISTRICTS	2,721,816,304	502,421	0.0185	1.58%
F	COMMUNITY COLLEGE	2,721,816,304	544,365	0.0200	1.71%
G	COUNTY	2,721,816,304	5,945,270	0.2184	18.69%
H	CITY OR VILLAGE	449,158,597	1,629,225	0.3627	5.12%
I	SCHOOL DISTRICTS *	2,721,816,309	22,029,905	0.8094	69.25%
	<b>WAYNE COUNTY</b>	<b>\$2,721,816,304</b>	<b>\$31,812,660</b>	<b>1.1688</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

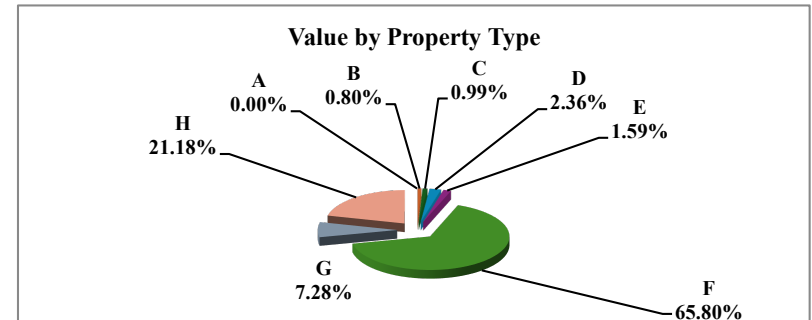


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	21,713,712	266,838	1.2289	0.84%
C	COMMERCIAL & INDUST. EQUIP.	26,969,052	390,955	1.4496	1.23%
D	AGRIC. MACHINERY & EQUIP.	64,313,960	699,791	1.0881	2.20%
E	AG-OUTBLDG & FARM SITE LAND	43,158,595	477,290	1.1059	1.50%
F	AGRICULTURAL LAND	1,791,003,100	19,307,032	1.0780	60.69%
G	COMMERCIAL, INDUST., & MINERAL	198,186,600	2,612,247	1.3181	8.21%
H	RESIDENTIAL **	576,471,285	8,058,507	1.3979	25.33%
	<b>WAYNE COUNTY</b>	<b>\$2,721,816,304</b>	<b>\$31,812,660</b>	<b>1.1688</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	21,713,712	0.80%
C	COMMERCIAL & INDUST. EQUIP.	26,969,052	0.99%
D	AGRIC. MACHINERY & EQUIP.	64,313,960	2.36%
E	AG-OUTBLDG & FARM SITE LAND	43,158,595	1.59%
F	AGRICULTURAL LAND	1,791,003,100	65.80%
G	COMMERCIAL, INDUST., & MINERAL	198,186,600	7.28%
H	RESIDENTIAL **	576,471,285	21.18%
	<b>WAYNE COUNTY</b>	<b>\$2,721,816,304</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Red Cloud, NE  
**County Population:** 3,395  
 Residential & Recreational Records: 1,747  
 Commercial, Indust., & Mineral Records: 331  
 Agricultural Records: 2,618  
**Total Taxable Real Property Records:** 4,696

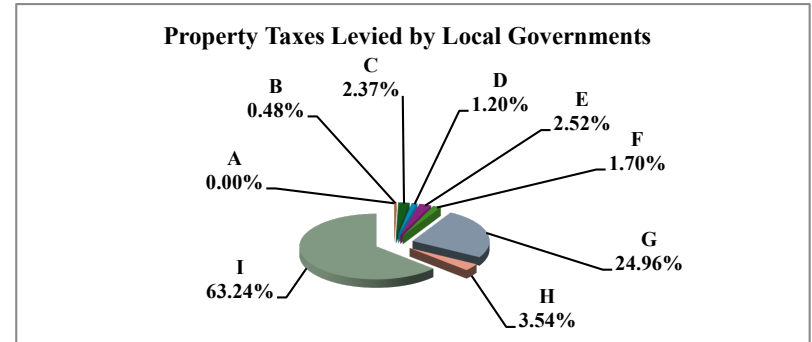
**Taxable Agland Acres:**  
 Irrigated 68,979.09  
 Dryland 117,414.93  
 Grassland 157,803.45  
 Wasteland 4,893.77  
 Other 632.08  
**Total Acres 349,723.32**

## 91 WEBSTER COUNTY

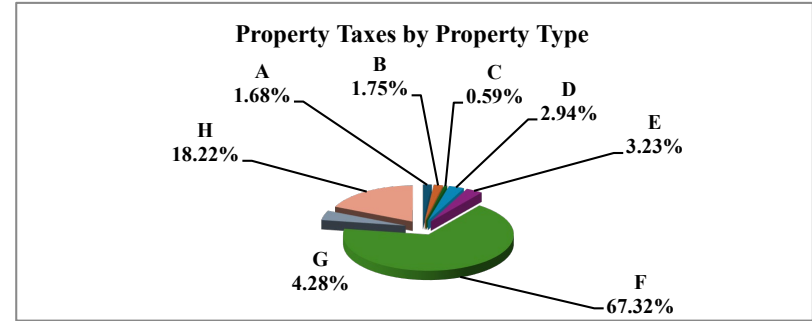
**2024 Levels of Value**  
 Residential: 98%  
 Commercial: 96%  
 Agricultural: 74%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,325,984,621	73,911	0.0056	0.48%
C	FIRE DISTRICTS	1,251,457,192	368,238	0.0294	2.37%
D	EDUCATIONAL SERVICE UNITS	1,325,984,622	186,023	0.0140	1.20%
E	NATURAL RESOURCE DISTRICTS	1,325,984,618	392,046	0.0296	2.52%
F	COMMUNITY COLLEGE	1,325,984,622	265,198	0.0200	1.70%
G	COUNTY	1,325,984,622	3,883,576	0.2929	24.96%
H	CITY OR VILLAGE	143,518,151	550,033	0.3833	3.54%
I	SCHOOL DISTRICTS *	1,325,984,617	9,839,809	0.7421	63.24%
	<b>WEBSTER COUNTY</b>	<b>\$1,325,984,622</b>	<b>\$15,558,834</b>	<b>1.1734</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

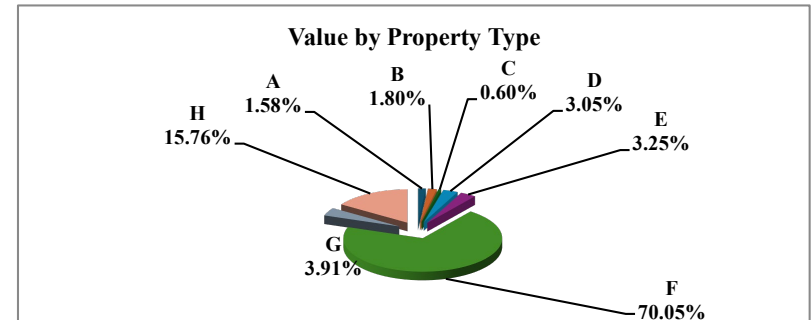


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$21,002,767	\$261,968	1.2473	1.68%
B	PUBLIC SERVIC ENTITIES	23,898,277	271,691	1.1369	1.75%
C	COMMERCIAL & INDUST. EQUIP.	7,903,630	92,006	1.1641	0.59%
D	AGRIC. MACHINERY & EQUIP.	40,433,393	457,850	1.1324	2.94%
E	AG-OUTBLDG & FARM SITE LAND	43,085,035	501,885	1.1649	3.23%
F	AGRICULTURAL LAND	928,872,640	10,473,443	1.1275	67.32%
G	COMMERCIAL, INDUST., & MINERAL	51,861,975	665,728	1.2837	4.28%
H	RESIDENTIAL **	208,926,905	2,834,263	1.3566	18.22%
	<b>WEBSTER COUNTY</b>	<b>\$1,325,984,622</b>	<b>\$15,558,834</b>	<b>1.1734</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$21,002,767	1.58%
B	PUBLIC SERVIC ENTITIES	23,898,277	1.80%
C	COMMERCIAL & INDUST. EQUIP.	7,903,630	0.60%
D	AGRIC. MACHINERY & EQUIP.	40,433,393	3.05%
E	AG-OUTBLDG & FARM SITE LAND	43,085,035	3.25%
F	AGRICULTURAL LAND	928,872,640	70.05%
G	COMMERCIAL, INDUST., & MINERAL	51,861,975	3.91%
H	RESIDENTIAL **	208,926,905	15.76%
	<b>WEBSTER COUNTY</b>	<b>\$1,325,984,622</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** Bartlett, NE  
**County Population:** 774  
 Residential & Recreational Records: 426  
 Commercial, Indust., & Mineral Records: 73  
 Agricultural Records: 1,492  
**Total Taxable Real Property Records:** 1,991

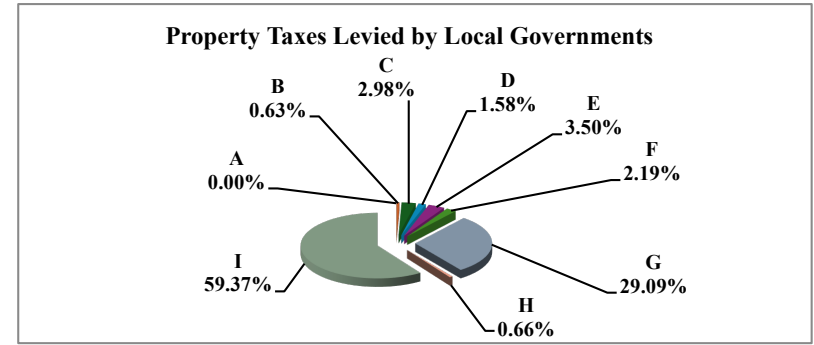
**Taxable Aglan Acres:**  
 Irrigated 63,202.43  
 Dryland 5,124.78  
 Grassland 289,948.72  
 Wasteland 2,035.61  
 Other 517.10  
**Total Acres 360,828.64**

## 92 WHEELER COUNTY

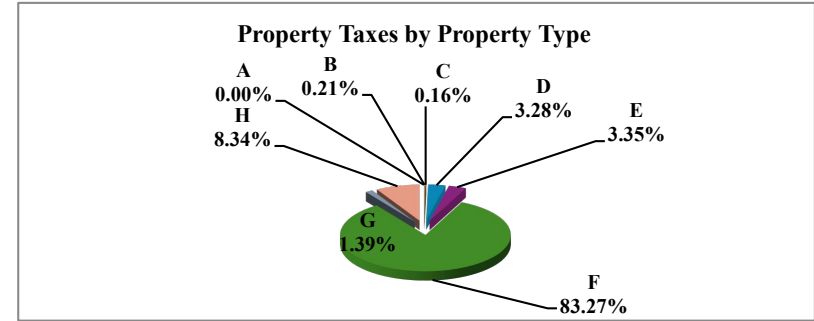
**2024 Levels of Value**  
 Residential: 95%  
 Commercial: 100%  
 Agricultural: 75%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	742,279,099	42,830	0.0058	0.63%
C	FIRE DISTRICTS	742,279,099	202,462	0.0273	2.98%
D	EDUCATIONAL SERVICE UNITS	742,279,099	107,550	0.0145	1.58%
E	NATURAL RESOURCE DISTRICTS	742,279,099	237,467	0.0320	3.50%
F	COMMUNITY COLLEGE	742,279,099	148,456	0.0200	2.19%
G	COUNTY	742,279,099	1,975,527	0.2661	29.09%
H	CITY OR VILLAGE	11,634,592	44,891	0.3858	0.66%
I	SCHOOL DISTRICTS *	742,279,100	4,032,360	0.5432	59.37%
	<b>WHEELER COUNTY</b>	<b>\$742,279,099</b>	<b>\$6,791,543</b>	<b>0.9150</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

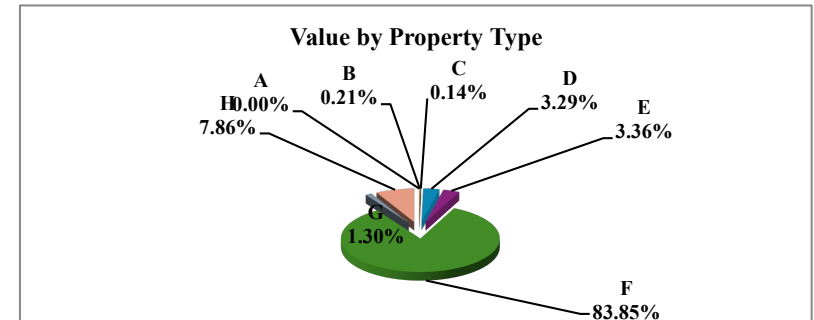


	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,531,282	13,974	0.9126	0.21%
C	COMMERCIAL & INDUST. EQUIP.	1,042,588	10,983	1.0534	0.16%
D	AGRIC. MACHINERY & EQUIP.	24,418,454	222,672	0.9119	3.28%
E	AG-OUTBLDG & FARM SITE LAND	24,914,685	227,647	0.9137	3.35%
F	AGRICULTURAL LAND	622,397,150	5,655,496	0.9087	83.27%
G	COMMERCIAL, INDUST., & MINERAL	9,631,320	94,325	0.9794	1.39%
H	RESIDENTIAL **	58,343,620	566,445	0.9709	8.34%
	<b>WHEELER COUNTY</b>	<b>\$742,279,099</b>	<b>\$6,791,543</b>	<b>0.9150</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,531,282	0.21%
C	COMMERCIAL & INDUST. EQUIP.	1,042,588	0.14%
D	AGRIC. MACHINERY & EQUIP.	24,418,454	3.29%
E	AG-OUTBLDG & FARM SITE LAND	24,914,685	3.36%
F	AGRICULTURAL LAND	622,397,150	83.85%
G	COMMERCIAL, INDUST., & MINERAL	9,631,320	1.30%
H	RESIDENTIAL **	58,343,620	7.86%
	<b>WHEELER COUNTY</b>	<b>\$742,279,099</b>	<b>100.00%</b>

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



## 2024 Value & Taxes Levied by Taxing Subdivision & by Property Type

**County Seat:** York, NE  
**County Population:** 14,125  
 Residential & Recreational Records: 5,338  
 Commercial, Indust., & Mineral Records: 989  
 Agricultural Records: 3,815  
**Total Taxable Real Property Records:** 10,142

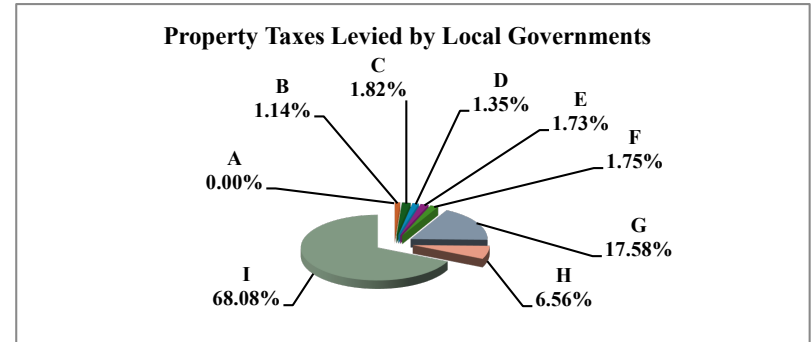
**Taxable Aglan Acres:**  
 Irrigated 290,825.31  
 Dryland 25,406.33  
 Grassland 14,723.65  
 Wasteland 2,100.51  
 Other 4,811.90  
**Total Acres 337,867.70**

## 93 YORK COUNTY

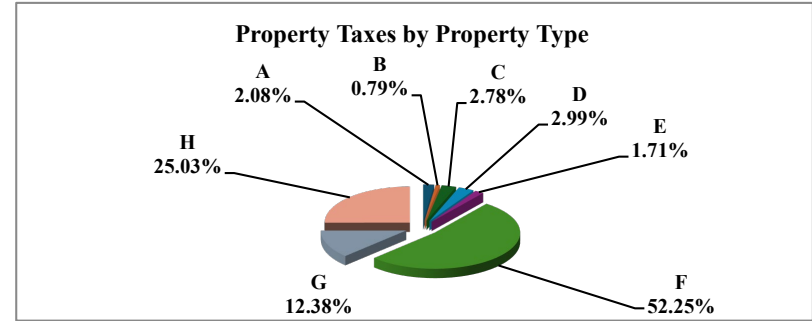
**2024 Levels of Value**  
 Residential: 98%  
 Commercial: 98%  
 Agricultural: 72%  
 Ag Special Value: --

	<b>Taxing Subdivision:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	11,583,482,007	517,654	0.0045	1.14%
C	FIRE DISTRICTS	3,171,930,889	824,896	0.0260	1.82%
D	EDUCATIONAL SERVICE UNITS	3,974,712,986	614,209	0.0155	1.35%
E	NATURAL RESOURCE DISTRICTS	3,974,712,985	784,018	0.0197	1.73%
F	COMMUNITY COLLEGE	3,974,712,985	794,948	0.0200	1.75%
G	COUNTY	3,974,712,985	7,988,890	0.2010	17.58%
H	CITY OR VILLAGE	876,234,513	2,982,402	0.3404	6.56%
I	SCHOOL DISTRICTS *	3,974,712,982	30,934,253	0.7783	68.08%
	<b>YORK COUNTY</b>	<b>\$3,974,712,985</b>	<b>\$45,441,269</b>	<b>1.1433</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>2024 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$79,434,846	\$943,001	1.1871	2.08%
B	PUBLIC SERVIC ENTITIES	26,086,127	357,625	1.3709	0.79%
C	COMMERCIAL & INDUST. EQUIP.	89,459,798	1,265,186	1.4143	2.78%
D	AGRIC. MACHINERY & EQUIP.	136,287,952	1,358,191	0.9966	2.99%
E	AG-OUTBLDG & FARM SITE LAND	79,543,896	775,305	0.9747	1.71%
F	AGRICULTURAL LAND	2,401,748,369	23,743,899	0.9886	52.25%
G	COMMERCIAL, INDUST., & MINERAL	371,033,109	5,625,875	1.5163	12.38%
H	RESIDENTIAL **	791,118,888	11,372,188	1.4375	25.03%
	<b>YORK COUNTY</b>	<b>\$3,974,712,985</b>	<b>\$45,441,269</b>	<b>1.1433</b>	<b>100.00%</b>



	<b>Property Type:</b>	<b>2024 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$79,434,846	2.00%
B	PUBLIC SERVIC ENTITIES	26,086,127	0.66%
C	COMMERCIAL & INDUST. EQUIP.	89,459,798	2.25%
D	AGRIC. MACHINERY & EQUIP.	136,287,952	3.43%
E	AG-OUTBLDG & FARM SITE LAND	79,543,896	2.00%
F	AGRICULTURAL LAND	2,401,748,369	60.43%
G	COMMERCIAL, INDUST., & MINERAL	371,033,109	9.33%
H	RESIDENTIAL **	791,118,888	19.90%
	<b>YORK COUNTY</b>	<b>\$3,974,712,985</b>	<b>100.00%</b>

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

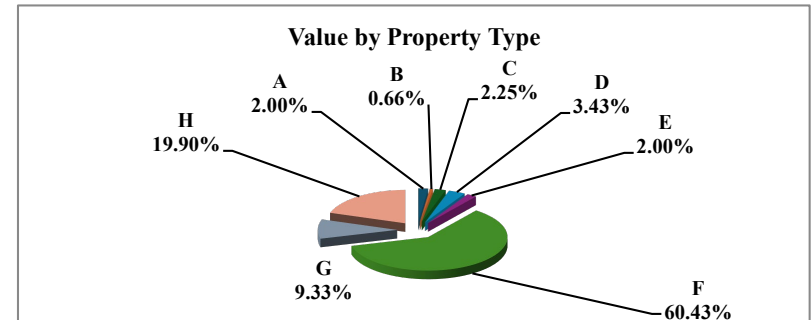




Table 20 2024 Record Counts for Real & Personal, Agricultural Land Acres, and Populations by County

		Real Property Abstract 2024					
County Number & Name		Population US Census 2020	Taxable Records	Exempt Parcels	Taxable Agland Acres	Acres Road & Ditch	Acres Exempt
1	ADAMS	31,205	16,592	1,421	326,119.90	6,903.94	690.02
2	ANTELOPE	6,295	7,811	503	515,757.39	10,515.15	118.32
3	ARTHUR	434	1,137	4	455,294.60	2,109.56	0.00
4	BANNER	674	2,010	228	465,957.56	3,452.03	1.98
5	BLAINE	431	1,634	71	440,248.47	1,382.83	10,686.86
6	BOONE	5,379	6,173	309	422,873.23	7,637.81	0.17
7	BOX BUTTE	10,842	8,407	490	661,501.73	5,970.22	5,721.84
8	BOYD	1,810	3,755	186	330,588.06	4,255.96	102.11
9	BROWN	2,903	4,589	523	747,508.47	3,682.71	5,396.48
10	BUFFALO	50,084	24,322	1,519	566,980.18	10,259.36	2,168.27
11	BURT	6,722	7,040	446	286,297.60	5,381.46	115.13
12	BUTLER	8,369	8,786	733	349,501.75	7,610.51	1.12
13	CASS	26,598	20,783	1,997	299,383.98	5,676.52	297.38
14	CEDAR	8,380	9,218	372	438,934.10	8,705.29	0.00
15	CHASE	3,893	4,998	330	552,421.03	5,830.74	0.00
16	CHERRY	5,455	14,892	868	3,582,245.54	10,447.83	7,306.40
17	CHEYENNE	9,468	10,114	864	726,827.41	9,238.10	404.48
18	CLAY	6,104	7,534	409	300,335.25	8,123.25	0.00
19	COLFAX	10,582	8,442	514	241,351.22	5,266.39	0.00
20	CUMING	9,013	9,035	284	341,144.06	7,260.57	29.03
21	CUSTER	10,545	15,355	1,115	1,606,338.25	15,156.25	1,121.81
22	DAKOTA	21,582	10,199	521	149,012.54	2,278.56	1,169.98
23	DAWES	8,199	7,511	443	785,576.21	4,580.41	30,198.25
24	DAWSON	24,111	16,107	1,531	569,044.10	8,758.76	273.56
25	DEUEL	1,838	2,521	158	270,130.00	3,699.93	530.00
26	DIXON	5,606	6,025	550	280,655.46	5,333.50	4.12
27	DODGE	37,167	21,040	1,068	287,749.85	8,148.68	339.55
28	DOUGLAS	584,526	206,363	6,385	65,024.65	0.00	206.06
29	DUNDY	1,654	4,103	205	569,238.72	4,659.26	6,885.35
30	FILLMORE	5,551	7,008	326	343,053.69	7,850.60	0.00
31	FRANKLIN	2,889	5,046	556	350,390.15	5,888.99	0.00
32	FRONTIER	2,519	4,001	373	597,151.53	5,643.13	0.00
33	FURNAS	4,636	6,386	631	440,394.08	7,480.50	0.00
34	GAGE	21,704	16,594	1,346	506,410.93	11,269.57	674.14
35	GARDEN	1,874	4,634	101	1,044,632.43	4,673.82	973.99
36	GARFIELD	1,813	2,481	258	355,284.64	1,854.71	0.00
37	GOSPER	1,893	3,137	279	279,502.15	4,536.36	462.39
38	GRANT	611	1,735	144	495,355.00	1,549.50	620.70
39	GREELEY	2,188	3,300	354	352,431.34	4,211.43	49.53
40	HALL	62,895	28,008	1,343	294,977.91	6,166.90	10,847.02
41	HAMILTON	9,429	9,056	334	321,307.46	7,227.16	1,197.07
42	HARLAN	3,073	5,052	0	321,495.19	6,386.30	0.00
43	HAYES	856	2,509	90	445,301.17	5,284.94	2,517.44
44	HITCHCOCK	2,616	4,525	313	437,542.46	5,038.77	587.91
45	HOLT	10,127	12,646	470	1,497,300.58	18,241.91	538.29
46	HOOKER	711	1,873	147	447,500.71	985.45	337.90
47	HOWARD	6,475	6,385	447	334,225.11	5,623.91	864.64
48	JEFFERSON	7,240	7,875	382	339,304.82	6,499.43	0.25
49	JOHNSON	5,290	4,407	518	223,919.10	4,576.48	822.70
50	KEARNEY	6,688	6,104	287	309,772.32	7,198.99	0.00
51	KEITH	8,335	9,375	690	632,551.91	5,197.28	31,824.23
52	KEYA PAHA	769	2,527	167	483,317.41	3,407.46	394.01
53	KIMBALL	3,434	5,086	486	587,282.89	5,287.94	0.00
54	KNOX	8,391	11,600	1,245	631,680.21	10,137.38	25,872.90
55	LANCASTER	322,608	118,125	3,463	384,781.08	14.34	1,788.31
56	LINCOLN	34,676	22,707	1,591	1,534,430.06	14,828.08	18,824.79
57	LOGAN	716	1,552	35	361,665.28	1,574.26	10.03
58	LOUP	607	1,808	131	348,375.83	1,104.99	0.00
59	MADISON	35,585	18,382	1,349	325,232.02	6,710.40	1,095.23
60	MCPHERSON	399	1,629	48	550,188.07	1,600.81	0.00
61	MERRICK	7,668	7,334	879	292,165.56	5,348.38	0.00
62	MORRILL	4,555	7,372	520	893,968.84	6,173.59	895.26
63	NANCE	3,380	4,461	478	265,875.18	4,369.78	0.00
64	NEMAHA	7,074	6,248	431	236,066.03	4,683.49	318.49
65	NUCKOLLS	4,095	5,625	893	348,537.76	6,902.87	16.85
66	OTOE	15,912	11,735	1,010	349,694.42	6,488.80	276.41
67	PAWNEE	2,544	4,162	216	258,029.96	5,220.41	277.52
68	PERKINS	2,858	4,628	236	546,658.47	9,016.26	0.00
69	PHELPS	8,968	7,436	802	318,585.31	7,078.85	13.69
70	PIERCE	7,317	6,361	180	342,295.15	7,326.03	0.00
71	PLATTE	34,296	20,278	717	387,442.61	8,285.13	0.00
72	POLK	5,214	6,237	422	263,684.03	5,362.98	21.13
73	RED WILLOW	10,702	8,693	805	436,049.93	6,855.64	0.00
74	RICHARDSON	7,871	9,125	861	324,651.33	5,489.06	1,786.58
75	ROCK	1,262	3,165	244	627,159.60	3,263.67	3,575.46
76	SALINE	14,292	10,774	1,077	341,017.55	7,418.81	215.45
77	SARPY	190,604	73,574	2,906	75,125.96	1.38	910.61
78	SAUNDERS	22,278	17,029	1,048	415,248.96	8,923.15	15,708.31
79	SCOTTS BLUFF	36,084	22,033	1,586	402,646.38	10,320.04	11,719.73
80	SEWARD	17,609	10,700	621	327,144.68	6,536.05	66.72
81	SHERIDAN	5,127	8,476	735	1,554,322.38	6,477.40	0.94
82	SHERMAN	2,959	3,860	537	340,543.69	5,304.66	1.91
83	SIoux	1,135	4,505	306	1,194,895.66	5,489.93	4,110.76
84	STANTON	5,842	5,701	317	256,107.91	4,858.80	0.00
85	THAYER	5,034	6,144	529	345,323.39	7,042.51	626.47
86	THOMAS	669	1,748	74	367,291.79	1,109.91	648.05
87	THURSTON	6,773	4,521	1,363	182,061.27	3,535.28	55,649.38
88	VALLEY	4,059	4,509	474	345,057.04	5,009.53	0.00
89	WASHINGTON	20,865	13,684	611	213,362.48	3,470.68	12.36
90	WAYNE	9,697	6,555	386	262,935.43	5,906.37	0.00
91	WEBSTER	3,395	4,696	223	349,723.32	6,816.42	1,432.23
92	WHEELER	774	1,991	86	360,828.64	1,916.53	22.70
93	YORK	14,125	10,142	544	337,867.70	7,880.01	1,052.66
<b>STATE TOTALS</b>		<b>1,961,504</b>	<b>1,125,551</b>	<b>64,068</b>	<b>45,773,167</b>	<b>550,259.77</b>	<b>273,431.41</b>

Table 20 2024 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	673	10,321	10,894	11,567	4	3	3	7
2 ANTELOPE	817	2,290	2,324	3,141	24	18	23	47
3 ARTHUR	23	105	115	138	0	0	0	0
4 BANNER	76	99	103	179	0	0	0	0
5 BLAINE	69	137	140	209	0	0	0	0
6 BOONE	662	1,885	1,908	2,570	0	0	0	0
7 BOX BUTTE	643	3,654	4,070	4,713	0	3	3	3
8 BOYD	326	769	782	1,108	15	42	131	146
9 BROWN	173	1,277	1,303	1,476	49	122	138	187
10 BUFFALO	1,157	14,067	15,263	16,420	46	13	13	59
11 BURT	421	2,668	2,792	3,213	2	7	118	120
12 BUTLER	864	2,775	2,921	3,785	96	73	250	346
13 CASS	3,575	10,422	10,755	14,330	208	43	48	256
14 CEDAR	1,064	2,695	2,740	3,804	86	178	269	355
15 CHASE	173	1,434	1,564	1,737	1	0	28	29
16 CHERRY	736	1,792	1,855	2,591	14	31	31	45
17 CHEYENNE	1,072	3,704	3,868	4,940	0	1	1	1
18 CLAY	802	2,549	2,577	3,379	7	1	1	8
19 COLFAX	589	2,954	3,190	3,779	91	92	146	237
20 CUMING	721	2,713	2,802	3,523	35	27	53	88
21 CUSTER	1,378	3,829	3,944	5,322	0	0	0	0
22 DAKOTA	777	5,508	6,124	6,901	0	0	0	0
23 DAWES	696	2,354	2,911	3,607	0	0	0	0
24 DAWSON	1,764	7,243	8,080	9,844	35	310	317	352
25 DEUEL	165	764	781	946	0	0	0	0
26 DIXON	580	1,853	1,877	2,457	0	5	116	116
27 DODGE	978	12,583	13,569	14,547	188	26	82	270
28 DOUGLAS	16,178	176,042	176,042	192,220	0	0	0	0
29 DUNDY	163	771	783	946	0	6	6	6
30 FILLMORE	703	2,300	2,331	3,034	0	0	0	0
31 FRANKLIN	520	1,351	1,367	1,887	2	1	1	3
32 FRONTIER	97	812	823	920	3	10	146	149
33 FURNAS	646	2,131	2,150	2,796	0	0	0	0
34 GAGE	1,330	8,132	8,168	9,498	4	0	2	6
35 GARDEN	222	880	894	1,116	0	0	0	0
36 GARFIELD	163	739	775	938	0	0	0	0
37 GOSPER	283	929	1,013	1,296	0	0	4	4
38 GRANT	110	208	234	344	0	0	0	0
39 GREELEY	253	848	871	1,124	0	0	0	0
40 HALL	2,800	16,561	18,692	21,492	3	4	20	23
41 HAMILTON	1,333	3,406	3,667	5,000	28	5	43	71
42 HARLAN	300	1,655	1,664	1,964	1	10	331	332
43 HAYES	101	207	226	327	0	0	0	0
44 HITCHCOCK	224	1,178	1,197	1,421	18	179	179	197
45 HOLT	537	3,418	3,588	4,125	4	2	2	6
46 HOOKER	74	350	361	435	0	0	0	0
47 HOWARD	964	2,196	2,290	3,254	27	30	30	57
48 JEFFERSON	1,259	2,892	3,051	4,310	5	5	5	10
49 JOHNSON	174	1,558	1,587	1,761	1	3	3	4
50 KEARNEY	776	2,410	2,537	3,313	0	0	0	0
51 KEITH	640	4,717	4,778	5,418	612	43	43	655
52 KEYA PAHA	174	189	261	435	0	0	0	0
53 KIMBALL	463	1,517	1,652	2,115	0	0	0	0
54 KNOX	719	2,533	2,646	3,365	1,210	759	787	1,997
55 LANCASTER	5,818	96,957	96,957	102,775	0	0	0	0
56 LINCOLN	1,438	11,914	13,202	14,640	106	83	84	190
57 LOGAN	112	201	204	316	0	0	0	0
58 LOUP	277	329	334	611	0	0	0	0
59 MADISON	1,236	11,378	11,713	12,949	2	0	0	2
60 MCPHERSON	40	82	86	126	0	0	0	0
61 MERRICK	801	3,042	3,160	3,961	16	1	1	17
62 MORRILL	805	1,546	1,737	2,542	1	0	0	1
63 NANCE	447	1,314	1,348	1,795	16	11	23	39
64 NEMAHA	484	2,524	2,582	3,066	42	0	0	42
65 NUCKOLLS	412	1,673	1,685	2,097	0	0	0	0
66 OTOE	811	5,857	6,039	6,850	58	55	58	116
67 PAWNEE	367	975	992	1,359	85	55	56	141
68 PERKINS	186	1,044	1,072	1,258	0	0	0	0
69 PHELPS	671	3,253	3,424	4,095	0	0	0	0
70 PIERCE	387	2,533	2,567	2,954	0	1	1	1
71 PLATTE	1,926	10,863	11,432	13,358	63	13	16	79
72 POLK	766	1,933	2,061	2,827	21	246	246	267
73 RED WILLOW	979	4,071	4,210	5,189	0	0	0	0
74 RICHARDSON	828	3,416	3,503	4,331	18	11	14	32
75 ROCK	169	570	596	765	11	4	7	18
76 SALINE	1,225	4,522	4,735	5,960	23	20	66	89
77 SARPY	8,649	59,019	59,376	68,025	92	47	286	378
78 SAUNDERS	1,018	8,349	8,465	9,483	81	24	30	111
79 SCOTTS BLUFF	2,865	12,312	13,187	16,052	8	2	2	10
80 SEWARD	487	5,730	5,838	6,325	2	6	30	32
81 SHERIDAN	689	1,780	1,903	2,592	15	4	4	19
82 SHERMAN	243	1,036	1,051	1,294	4	290	291	295
83 SIOUX	146	283	297	443	3	4	4	7
84 STANTON	251	1,851	1,968	2,219	0	0	0	0
85 THAYER	344	2,268	2,282	2,626	39	10	10	49
86 THOMAS	203	302	322	525	0	0	0	0
87 THURSTON	559	1,285	1,325	1,884	25	3	3	28
88 VALLEY	439	1,489	1,544	1,983	0	0	0	0
89 WASHINGTON	1,931	6,015	6,256	8,187	1	7	14	15
90 WAYNE	728	2,658	2,714	3,442	0	0	0	0
91 WEBSTER	326	1,372	1,407	1,733	2	12	12	14
92 WHEELER	110	299	307	417	9	0	0	9
93 YORK	456	4,706	4,849	5,305	9	8	24	33
<b>STATE TOTALS</b>	<b>91,809</b>	<b>623,125</b>	<b>639,630</b>	<b>731,439</b>	<b>3,571</b>	<b>2,969</b>	<b>4,655</b>	<b>8,226</b>



Table 20 2024 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	2,390	777	810	3,200	429	787
2 ANTELOPE	2,577	1,376	1,449	4,026	794	1,279
3 ARTHUR	830	121	123	953	98	117
4 BANNER	1,199	342	375	1,574	218	351
5 BLAINE	1,173	198	201	1,374	153	183
6 BOONE	2,054	1,007	1,092	3,146	551	1,075
7 BOX BUTTE	2,311	580	622	2,933	376	588
8 BOYD	1,689	585	604	2,293	379	575
9 BROWN	2,102	557	575	2,677	375	545
10 BUFFALO	3,575	1,723	1,757	5,332	1,206	1,607
11 BURT	2,444	824	851	3,295	427	824
12 BUTLER	2,796	1,351	1,439	4,235	745	1,409
13 CASS	3,894	1,313	1,338	5,232	882	1,247
14 CEDAR	3,104	1,224	1,336	4,440	806	1,181
15 CHASE	2,128	549	583	2,711	308	548
16 CHERRY	10,407	1,066	1,149	11,556	860	1,004
17 CHEYENNE	2,714	703	751	3,465	351	737
18 CLAY	2,674	760	831	3,505	405	820
19 COLFAX	2,941	850	890	3,831	573	859
20 CUMING	3,349	1,265	1,354	4,703	915	1,299
21 CUSTER	6,994	2,121	2,186	9,180	1,317	2,075
22 DAKOTA	1,950	392	404	2,354	273	345
23 DAWES	2,555	732	786	3,341	608	713
24 DAWSON	3,501	1,116	1,161	4,662	699	1,101
25 DEUEL	1,007	291	305	1,312	177	299
26 DIXON	2,272	786	842	3,114	513	752
27 DODGE	3,500	847	891	4,391	567	823
28 DOUGLAS	994	705	705	1,699	602	664
29 DUNDY	1,890	574	606	2,496	292	593
30 FILLMORE	2,687	608	699	3,386	282	666
31 FRANKLIN	2,134	590	626	2,760	342	592
32 FRONTIER	2,084	624	645	2,729	394	625
33 FURNAS	2,552	565	584	3,136	299	575
34 GAGE	4,117	1,626	1,736	5,853	1,122	1,636
35 GARDEN	2,778	511	520	3,298	329	503
36 GARFIELD	1,072	298	312	1,384	209	299
37 GOSPER	1,409	291	306	1,715	168	281
38 GRANT	1,175	133	138	1,313	107	127
39 GREELEY	1,367	545	596	1,963	307	574
40 HALL	2,531	962	1,011	3,542	657	918
41 HAMILTON	2,661	688	770	3,431	297	762
42 HARLAN	1,916	513	533	2,449	321	445
43 HAYES	1,654	444	455	2,109	260	447
44 HITCHCOCK	1,881	456	478	2,359	257	446
45 HOLT	5,546	1,931	2,036	7,582	1,120	1,889
46 HOOKER	1,270	58	62	1,332	49	56
47 HOWARD	1,698	945	990	2,688	583	962
48 JEFFERSON	2,158	806	864	3,022	492	843
49 JOHNSON	1,557	752	777	2,334	415	749
50 KEARNEY	1,853	516	551	2,404	299	538
51 KEITH	1,973	510	535	2,508	332	510
52 KEYA PAHA	1,582	421	437	2,019	304	401
53 KIMBALL	1,509	429	464	1,973	242	457
54 KNOX	4,126	1,410	1,468	5,594	998	1,210
55 LANCASTER	4,121	2,824	2,824	6,945	2,456	2,291
56 LINCOLN	4,810	1,331	1,408	6,218	927	1,251
57 LOGAN	978	197	201	1,179	149	192
58 LOUP	904	235	243	1,147	180	229
59 MADISON	2,359	1,065	1,145	3,504	690	1,094
60 MCPHERSON	1,294	187	192	1,486	130	184
61 MERRICK	2,103	792	843	2,946	459	823
62 MORRILL	3,442	896	930	4,372	625	885
63 NANCE	1,827	537	577	2,404	286	550
64 NEMAHA	1,908	756	772	2,680	401	730
65 NUCKOLLS	2,136	950	1,024	3,160	598	981
66 OTOE	2,738	1,133	1,165	3,903	597	1,143
67 PAWNEE	1,536	854	873	2,409	478	847
68 PERKINS	2,546	512	541	3,087	279	521
69 PHELPS	1,993	707	754	2,747	393	734
70 PIERCE	1,933	958	1,049	2,982	589	980
71 PLATTE	3,742	1,502	1,566	5,308	1,007	1,379
72 POLK	1,949	822	895	2,844	363	886
73 RED WILLOW	2,107	571	594	2,701	367	529
74 RICHARDSON	2,935	1,040	1,058	3,993	512	1,020
75 ROCK	1,846	389	392	2,238	259	357
76 SALINE	2,805	1,058	1,141	3,946	597	1,110
77 SARPY	993	791	800	1,793	660	676
78 SAUNDERS	4,818	1,603	1,673	6,491	1,120	1,579
79 SCOTTS BLUFF	2,482	1,284	1,293	3,775	955	1,214
80 SEWARD	2,460	1,041	1,145	3,605	621	1,124
81 SHERIDAN	4,304	1,064	1,122	5,426	755	1,078
82 SHERMAN	1,268	763	783	2,051	462	743
83 SIOUX	3,305	634	665	3,970	462	620
84 STANTON	2,540	698	757	3,297	491	672
85 THAYER	2,076	831	903	2,979	353	891
86 THOMAS	1,000	134	138	1,138	107	135
87 THURSTON	1,769	502	565	2,334	267	559
88 VALLEY	1,447	672	704	2,151	418	678
89 WASHINGTON	2,635	2,030	2,059	4,694	1,652	1,806
90 WAYNE	1,869	690	739	2,608	439	710
91 WEBSTER	1,986	604	632	2,618	352	622
92 WHEELER	1,089	388	403	1,492	263	365
93 YORK	2,793	932	1,022	3,815	515	962
<b>STATE TOTALS</b>	<b>227,150</b>	<b>75,344</b>	<b>79,199</b>	<b>306,349</b>	<b>48,318</b>	<b>74,061</b>

Table 20 2024 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	294	1,404	1,436	1,730	19	68	69	88
2 ANTELOPE	98	449	494	592	0	5	5	5
3 ARTHUR	11	29	35	46	0	0	0	0
4 BANNER	5	4	5	10	0	0	0	0
5 BLAINE	6	39	45	51	0	0	0	0
6 BOONE	90	364	365	455	1	1	1	2
7 BOX BUTTE	92	581	657	749	3	6	6	9
8 BOYD	36	154	172	208	0	0	0	0
9 BROWN	31	206	218	249	0	0	0	0
10 BUFFALO	323	1,886	1,919	2,242	8	30	30	38
11 BURT	40	354	364	404	0	6	8	8
12 BUTLER	62	308	340	402	5	9	9	14
13 CASS	179	701	702	881	38	25	26	64
14 CEDAR	98	499	515	613	2	4	4	6
15 CHASE	45	404	427	472	0	0	0	0
16 CHERRY	220	460	474	694	0	0	0	0
17 CHEYENNE	182	559	576	758	38	49	49	87
18 CLAY	114	432	442	556	11	74	75	86
19 COLFAX	88	491	503	591	1	3	3	4
20 CUMING	129	566	582	711	0	11	10	10
21 CUSTER	154	672	695	849	0	4	4	4
22 DAKOTA	187	729	716	903	15	27	26	41
23 DAWES	95	433	449	544	5	6	6	11
24 DAWSON	170	1,006	1,050	1,220	4	23	24	28
25 DEUEL	18	153	164	182	0	0	0	0
26 DIXON	89	223	236	325	0	11	12	12
27 DODGE	202	1,257	1,281	1,483	101	228	244	345
28 DOUGLAS	2,183	7,896	7,896	10,079	504	1,861	1,861	2,365
29 DUNDY	53	135	144	197	0	0	0	0
30 FILLMORE	82	470	492	574	2	13	12	14
31 FRANKLIN	110	230	259	369	2	4	5	7
32 FRONTIER	23	143	168	191	0	0	0	0
33 FURNAS	98	327	335	433	7	4	4	11
34 GAGE	212	940	980	1,192	9	36	36	45
35 GARDEN	28	140	149	177	0	0	0	0
36 GARFIELD	10	132	136	146	1	12	12	13
37 GOSPER	10	93	99	109	0	1	2	2
38 GRANT	13	57	65	78	0	0	0	0
39 GREELEY	33	167	180	213	0	0	0	0
40 HALL	518	2,254	2,397	2,915	3	27	32	35
41 HAMILTON	103	378	423	526	5	18	19	24
42 HARLAN	41	229	247	288	0	0	0	0
43 HAYES	14	48	50	64	0	0	0	0
44 HITCHCOCK	29	170	194	223	0	2	2	2
45 HOLT	126	725	795	921	0	12	12	12
46 HOOKER	23	80	83	106	0	0	0	0
47 HOWARD	55	318	331	386	0	0	0	0
48 JEFFERSON	84	382	423	507	11	15	15	26
49 JOHNSON	42	258	263	305	0	3	3	3
50 KEARNEY	79	294	306	385	0	0	0	0
51 KEITH	157	524	551	708	3	15	15	18
52 KEYA PAHA	10	54	63	73	0	0	0	0
53 KIMBALL	83	376	429	512	1	9	10	11
54 KNOX	81	538	563	644	0	0	0	0
55 LANCASTER	1,720	6,455	6,455	8,175	37	193	193	230
56 LINCOLN	240	1,277	1,381	1,621	10	12	12	22
57 LOGAN	9	34	34	43	0	0	0	0
58 LOUP	4	32	46	50	0	0	0	0
59 MADISON	309	1,539	1,562	1,871	12	44	44	56
60 MCPHERSON	5	9	12	17	0	0	0	0
61 MERRICK	53	315	348	401	0	3	4	4
62 MORRILL	64	274	286	350	7	7	8	15
63 NANCE	27	181	193	220	0	3	3	3
64 NEMAHA	71	372	384	455	0	5	5	5
65 NUCKOLLS	65	280	294	359	5	4	4	9
66 OTOE	179	648	662	841	8	17	17	25
67 PAWNEE	51	185	198	249	0	3	3	3
68 PERKINS	68	180	199	267	0	1	1	1
69 PHELPS	110	460	470	580	2	10	10	12
70 PIERCE	56	353	365	421	0	2	3	3
71 PLATTE	256	1,167	1,209	1,465	11	56	56	67
72 POLK	48	227	248	296	0	3	3	3
73 RED WILLOW	133	596	615	748	0	0	0	0
74 RICHARDSON	141	447	457	598	12	8	8	20
75 ROCK	29	110	115	144	0	0	0	0
76 SALINE	102	549	663	765	4	10	10	14
77 SARPY	652	1,620	1,640	2,292	242	842	844	1,086
78 SAUNDERS	167	743	777	944	0	0	0	0
79 SCOTTS BLUFF	327	1,777	1,804	2,131	0	24	24	24
80 SEWARD	123	541	598	721	7	10	10	17
81 SHERIDAN	69	361	370	439	0	0	0	0
82 SHERMAN	44	170	175	219	0	1	1	1
83 SIOUX	31	42	52	83	0	0	0	0
84 STANTON	25	142	152	177	2	5	6	8
85 THAYER	82	380	403	485	0	5	5	5
86 THOMAS	19	60	66	85	0	0	0	0
87 THURSTON	44	205	221	265	1	9	9	10
88 VALLEY	79	239	252	331	21	23	23	44
89 WASHINGTON	148	565	578	726	19	31	42	61
90 WAYNE	82	413	415	497	0	8	8	8
91 WEBSTER	19	179	189	208	2	2	121	123
92 WHEELER	7	39	66	73	0	0	0	0
93 YORK	176	764	794	970	0	19	19	19
<b>STATE TOTALS</b>	<b>13,192</b>	<b>55,651</b>	<b>57,631</b>	<b>70,823</b>	<b>1,201</b>	<b>3,982</b>	<b>4,147</b>	<b>5,348</b>





Table 20 2024 Record Counts (continued)

County Number & Name	Total Mineral Records	TOTAL TAXABLE RECORDS	EXEMPT Parcels	TIF Parcels	Parcels	Parcels	Acres
				Community Re devel. w/Tax Increment Financ.	Ag-Special Value Greenbelt	Game & Parks Wild Life In Lieu	Game & Parks Wild Life In Lieu
1 ADAMS	0	16,592	1,421	144	0	4	332.38
2 ANTELOPE	0	7,811	503	13	0	8	976.82
3 ARTHUR	0	1,137	4	0	0	0	0.00
4 BANNER	247	2,010	228	0	0	23	4,376.11
5 BLAINE	0	1,634	71	0	1	0	0.00
6 BOONE	0	6,173	309	29	0	1	0.00
7 BOX BUTTE	0	8,407	490	6	0	0	0.00
8 BOYD	0	3,755	186	0	0	3	230.24
9 BROWN	0	4,589	523	0	303	15	3,941.81
10 BUFFALO	231	24,322	1,519	139	850	6	154.12
11 BURT	0	7,040	446	231	0	0	0.00
12 BUTLER	4	8,786	733	67	0	2	316.95
13 CASS	20	20,783	1,997	428	4,987	11	47.81
14 CEDAR	0	9,218	372	9	0	4	379.61
15 CHASE	49	4,998	330	12	0	0	0.00
16 CHERRY	6	14,892	868	2	0	26	4,048.72
17 CHEYENNE	863	10,114	864	50	0	0	0.00
18 CLAY	0	7,534	409	0	0	26	1,476.72
19 COLFAX	0	8,442	514	2	0	0	0.00
20 CUMING	0	9,035	284	4	0	3	204.62
21 CUSTER	0	15,355	1,115	18	0	6	829.28
22 DAKOTA	0	10,199	521	237	43	1	40.00
23 DAWES	8	7,511	443	1	928	39	6,114.42
24 DAWSON	1	16,107	1,531	102	0	3	212.43
25 DEUEL	81	2,521	158	0	0	0	0.00
26 DIXON	1	6,025	550	69	0	4	636.70
27 DODGE	4	21,040	1,068	61	0	3	286.99
28 DOUGLAS	0	206,363	6,385	2,421	1,699	0	0.00
29 DUNDY	458	4,103	205	1	0	0	0.00
30 FILLMORE	0	7,008	326	6	0	7	893.32
31 FRANKLIN	20	5,046	556	0	0	2	318.70
32 FRONTIER	12	4,001	373	0	0	0	0.00
33 FURNAS	10	6,386	631	33	0	0	0.00
34 GAGE	0	16,594	1,346	93	4,424	6	476.55
35 GARDEN	43	4,634	101	0	116	0	0.00
36 GARFIELD	0	2,481	258	1	0	0	0.00
37 GOSPER	11	3,137	279	7	0	0	0.00
38 GRANT	0	1,735	144	0	0	11	655.84
39 GREELEY	0	3,300	354	1	0	0	0.00
40 HALL	1	28,008	1,343	595	0	2	117.38
41 HAMILTON	4	9,056	334	37	0	9	808.30
42 HARLAN	19	5,052	0	11	0	0	0.00
43 HAYES	9	2,509	90	0	0	2	98.42
44 HITCHCOCK	323	4,525	313	0	260	0	0.00
45 HOLT	0	12,646	470	5	0	7	898.39
46 HOOKER	0	1,873	147	0	0	0	0.00
47 HOWARD	0	6,385	447	21	7	3	588.50
48 JEFFERSON	0	7,875	382	11	0	26	2,501.45
49 JOHNSON	0	4,407	518	9	0	20	2,027.46
50 KEARNEY	2	6,104	287	25	0	0	0.00
51 KEITH	68	9,375	690	48	288	5	0.00
52 KEYA PAHA	0	2,527	167	0	0	7	1,325.01
53 KIMBALL	475	5,086	486	0	0	0	0.00
54 KNOX	0	11,600	1,245	3	7	18	2,039.59
55 LANCASTER	0	118,125	3,463	2,165	6,944	19	1,625.01
56 LINCOLN	16	22,707	1,591	70	320	14	4,018.29
57 LOGAN	14	1,552	35	0	0	0	0.00
58 LOUP	0	1,808	131	0	0	9	1,320.00
59 MADISON	0	18,382	1,349	219	7	9	1,051.23
60 MCPHERSON	0	1,629	48	0	0	0	0.00
61 MERRICK	5	7,334	879	55	7	3	275.45
62 MORRILL	92	7,372	520	8	0	5	575.97
63 NANCE	0	4,461	478	5	0	9	1,123.70
64 NEMAHA	0	6,248	431	958	0	13	1,001.20
65 NUCKOLLS	0	5,625	893	6	0	2	118.56
66 OTOE	0	11,735	1,010	17	0	1	80.00
67 PAWNEE	1	4,162	216	0	0	10	1,407.98
68 PERKINS	15	4,628	236	4	0	0	0.00
69 PHELPS	2	7,436	802	52	0	0	0.00
70 PIERCE	0	6,361	180	14	0	0	0.00
71 PLATTE	1	20,278	717	324	97	14	1,909.78
72 POLK	0	6,237	422	256	2	1	79.45
73 RED WILLOW	55	8,693	805	31	0	0	0.00
74 RICHARDSON	151	9,125	861	19	0	17	845.78
75 ROCK	0	3,165	244	0	0	11	1,047.00
76 SALINE	0	10,774	1,077	240	4	2	310.77
77 SARPY	0	73,574	2,906	84	1,748	1	0.00
78 SAUNDERS	0	17,029	1,048	78	6,178	9	703.21
79 SCOTTS BLUFF	41	22,033	1,586	38	3,417	21	5,209.02
80 SEWARD	0	10,700	621	78	934	15	1,537.57
81 SHERIDAN	0	8,476	735	0	0	9	1,373.90
82 SHERMAN	0	3,860	537	3	2	0	0.00
83 SIOUX	2	4,505	306	0	0	13	2,292.67
84 STANTON	0	5,701	317	0	0	27	2,201.44
85 THAYER	0	6,144	529	3	0	16	1,290.36
86 THOMAS	0	1,748	74	0	0	0	0.00
87 THURSTON	0	4,521	1,363	15	0	0	0.00
88 VALLEY	0	4,509	474	103	0	0	0.00
89 WASHINGTON	1	13,684	611	55	4,553	0	0.00
90 WAYNE	0	6,555	386	73	0	1	160.00
91 WEBSTER	0	4,696	223	1	25	3	454.16
92 WHEELER	0	1,991	86	0	0	0	0.00
93 YORK	0	10,142	544	25	2	12	1,386.56
<b>STATE TOTALS</b>	<b>3,366</b>	<b>1,125,551</b>	<b>64,068</b>	<b>9,951</b>	<b>38,153</b>	<b>579</b>	<b>70,753.70</b>

**Table 21A Public Power Districts In Lieu Of Taxes Paid in 2024**

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	\$75,636.88	\$75,950.48	48 JEFFERSON	\$0.00	\$441.56	\$56,593.25	\$57,034.81
2 ANTELOPE	0.00	3,895.15	130,488.77	134,383.92	49 JOHNSON	0.00	208.50	42,636.20	42,844.70
3 ARTHUR	0.00	0.00	0.00	0.00	50 KEARNEY	0.00	398.94	147,338.25	147,737.19
4 BANNER	0.00	7.88	0.00	7.88	51 KEITH	0.00	11,229.90	351,086.98	362,316.88
5 BLAINE	0.00	0.00	8,649.48	8,649.48	52 KEYA PAHA	0.00	356.48	18,266.28	18,622.76
6 BOONE	0.00	5,155.78	409,342.38	414,498.16	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	294,007.50	298,707.09
8 BOYD	0.00	2,712.40	42,331.50	45,043.90	55 LANCASTER	0.00	899.66	94,899.91	95,799.57
9 BROWN	0.00	3,231.67	135,234.66	138,466.33	56 LINCOLN	0.00	1,960.16	192,516.22	194,476.38
10 BUFFALO	0.00	10,215.33	2,799,519.37	2,809,734.70	57 LOGAN	0.00	0.00	18,458.72	18,458.72
11 BURT	0.00	3,257.74	174,516.01	177,773.75	58 LOUP	0.00	0.00	11,902.64	11,902.64
12 BUTLER	0.00	1,241.01	88,560.64	89,801.65	59 MADISON	0.00	14,449.94	1,661,025.60	1,675,475.54
13 CASS	0.00	8,489.02	671,484.29	679,973.31	60 MCPHERSON	0.00	0.00	0.00	0.00
14 CEDAR	0.00	5,629.23	155,684.27	161,313.50	61 MERRICK	0.00	6,083.20	236,660.15	242,743.35
15 CHASE	0.00	0.00	0.00	0.00	62 MORRILL	0.00	1,169.03	126,057.81	127,226.84
16 CHERRY	0.00	1,719.44	33,960.83	35,680.27	63 NANCE	0.00	6,445.84	125,372.12	131,817.96
17 CHEYENNE	0.00	67,195.32	0.00	67,195.32	64 NEMAHA	0.00	1,756.26	38,803.93	40,560.19
18 CLAY	0.00	3,126.04	130,869.60	133,995.64	65 NUCKOLLS	0.00	1,821.64	28,914.54	30,736.18
19 COLFAX	0.00	550.68	120,183.51	120,734.19	66 OTOE	0.00	9,293.44	3,894.87	13,188.31
20 CUMING	0.00	121.80	60,555.54	60,677.34	67 PAWNEE	0.00	2,518.86	90,857.70	93,376.56
21 CUSTER	0.00	262.52	72,306.47	72,568.99	68 PERKINS	0.00	1,188.79	151,243.92	152,432.71
22 DAKOTA	0.00	1,368.86	127,562.37	128,931.23	69 PHELPS	0.00	1,364.69	91,472.18	92,836.87
23 DAWES	0.00	13,157.52	316,857.58	330,015.10	70 PIERCE	0.00	428.87	135,231.76	135,660.63
24 DAWSON	0.00	6,052.81	76,099.11	82,151.92	71 PLATTE	0.00	9,798.99	1,768,090.36	1,777,889.35
25 DEUEL	0.00	654.98	28,620.72	29,275.70	72 POLK	0.00	1,170.80	121,736.71	122,907.51
26 DIXON	0.00	2,531.88	103,195.08	105,726.96	73 RED WILLOW	0.00	9,440.60	518,623.12	528,063.72
27 DODGE	0.00	7,490.78	213,799.50	221,290.28	74 RICHARDSON	0.00	4,383.22	93,317.44	97,700.66
28 DOUGLAS	322,775.10	640,355.34	28,446,033.88	29,409,164.32	75 ROCK	0.00	519.00	50,605.49	51,124.49
29 DUNDY	0.00	0.00	8,656.86	8,656.86	76 SALINE	0.00	73,905.56	1,490.44	75,396.00
30 FILLMORE	0.00	2,474.58	571,642.39	574,116.97	77 SARPY	0.00	31,612.40	1,548,474.18	1,580,086.58
31 FRANKLIN	0.00	703.40	20,403.34	21,106.74	78 SAUNDERS	0.00	5,819.38	381,250.66	387,070.04
32 FRONTIER	0.00	292.46	33,490.24	33,782.70	79 SCOTTS BLUFF	0.00	16,984.72	965,064.34	982,049.06
33 FURNAS	0.00	860.26	53,437.86	54,298.12	80 SEWARD	0.00	2,802.05	197,978.20	200,780.25
34 GAGE	0.00	9,308.40	302,188.98	311,497.38	81 SHERIDAN	0.00	3,286.38	177,828.53	181,114.91
35 GARDEN	0.00	918.02	61,838.42	62,756.44	82 SHERMAN	0.00	1,939.98	110,573.32	112,513.30
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	43,799.75	45,046.45	84 STANTON	0.00	649.32	85,556.85	86,206.17
38 GRANT	0.00	0.00	0.00	0.00	85 THAYER	0.00	3,340.93	144,747.24	148,088.17
39 GREELEY	0.00	1,380.08	56,301.16	57,681.24	86 THOMAS	0.00	0.00	20,155.45	20,155.45
40 HALL	0.00	1,351.48	385,072.80	386,424.28	87 THURSTON	0.00	1,740.64	62,128.19	63,868.83
41 HAMILTON	0.00	4,899.52	515,174.83	520,074.35	88 VALLEY	0.00	1,961.14	0.00	1,961.14
42 HARLAN	0.00	79,876.86	57,242.74	137,119.60	89 WASHINGTON	0.00	8,153.82	732,834.30	740,988.12
43 HAYES	0.00	18,613.30	0.00	18,613.30	90 WAYNE	0.00	59.80	22,433.62	22,493.42
44 HITCHCOCK	0.00	314.00	62,176.08	62,490.08	91 WEBSTER	0.00	281.67	22,758.59	23,040.26
45 HOLT	0.00	6,270.59	481,448.94	487,719.53	92 WHEELER	0.00	1,907.62	19,495.88	21,403.50
46 HOOKER	0.00	0.00	0.00	0.00	93 YORK	0.00	7,678.68	824,870.54	832,549.22
47 HOWARD	\$0.00	\$3,025.59	\$49,515.25	\$52,540.84					
<b>State Totals</b>					<b>\$322,775.10</b>	<b>\$1,174,765.07</b>	<b>\$48,911,136.06</b>	<b>\$50,408,676.23</b>	

**Table 21B Other In Lieu Of Taxes Paid in 2024**

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	\$1,283.22	\$0.00	\$0.00	\$0.00	\$0.00	\$1,283.22	48 JEFFERSON	\$69,024.12	\$21,414.60	\$0.00	\$0.00	\$0.00	\$90,438.72
2 ANTELOPE	8,368.06	13,473.78	0.00	0.00	0.00	21,841.84	49 JOHNSON	59,597.24	0.00	0.00	0.00	0.00	59,597.24
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	22,491.18	0.00	0.00	0.00	0.00	22,491.18	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	7,796.60	0.00	0.00	0.00	0.00	7,796.60
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	18,593.78	22,217.06	0.00	0.00	0.00	40,810.84
8 BOYD	2,106.98	3,285.50	0.00	0.00	0.00	5,392.48	55 LANCASTER	49,025.10	86,565.52	0.00	0.00	0.00	135,590.62
9 BROWN	27,311.90	8,359.15	0.00	0.00	0.00	35,671.05	56 LINCOLN	44,189.52	71,654.82	0.00	0.00	144,508.55	260,352.89
10 BUFFALO	1,640.64	10,440.74	0.00	0.00	0.00	12,081.38	57 LOGAN	0.00	0.00	0.00	0.00	0.00	0.00
11 BURT	0.00	12,267.96	0.00	0.00	0.00	12,267.96	58 LOUP	8,616.32	0.00	0.00	0.00	0.00	8,616.32
12 BUTLER	8,869.52	0.00	21,873.12	0.00	0.00	30,742.64	59 MADISON	27,709.66	0.00	0.00	0.00	0.00	27,709.66
13 CASS	10,011.16	7,000.00	0.00	0.00	0.00	17,011.16	60 MCPHERSON	0.00	0.00	0.00	0.00	0.00	0.00
14 CEDAR	5,905.52	0.00	0.00	0.00	0.00	5,905.52	61 MERRICK	3,518.98	0.00	0.00	0.00	0.00	3,518.98
15 CHASE	0.00	0.00	0.00	0.00	0.00	0.00	62 MORRILL	8,222.06	0.00	0.00	0.00	0.00	8,222.06
16 CHERRY	14,856.90	0.00	0.00	0.00	0.00	14,856.90	63 NANCE	26,743.50	6,027.70	0.00	0.00	0.00	32,771.20
17 CHEYENNE	0.00	0.00	0.00	0.00	0.00	0.00	64 NEMAHA	22,794.86	0.00	0.00	2,466.36	0.00	25,261.22
18 CLAY	51,910.72	0.00	0.00	0.00	0.00	51,910.72	65 NUCKOLLS	3,597.60	0.00	0.00	0.00	0.00	3,597.60
19 COLFAX	0.00	9,282.99	0.00	0.00	0.00	9,282.99	66 OTOE	1,838.46	0.00	0.00	0.00	0.00	1,838.46
20 CUMING	3,727.08	5,144.99	0.00	0.00	0.00	8,872.07	67 PAWNEE	27,910.52	0.00	0.00	0.00	0.00	27,910.52
21 CUSTER	7,972.68	31,227.68	0.00	0.00	0.00	39,200.36	68 PERKINS	0.00	6,843.16	0.00	0.00	0.00	6,843.16
22 DAKOTA	243.02	0.00	0.00	0.00	0.00	243.02	69 PHELPS	0.00	0.00	0.00	0.00	0.00	0.00
23 DAWES	46,533.58	0.00	0.00	0.00	0.00	46,533.58	70 PIERCE	0.00	0.00	0.00	0.00	0.00	0.00
24 DAWSON	3,000.30	0.00	2,408.13	4,046.09	0.00	9,454.52	71 PLATTE	65,929.90	32,337.20	0.00	0.00	0.00	98,267.10
25 DEUEL	0.00	10,348.84	0.00	0.00	0.00	10,348.84	72 POLK	4,139.62	0.00	0.00	0.00	0.00	4,139.62
26 DIXON	60,579.72	0.00	0.00	0.00	0.00	60,579.72	73 RED WILLOW	0.00	0.00	0.00	0.00	0.00	0.00
27 DODGE	3,549.90	77,041.56	0.00	0.00	0.00	80,591.46	74 RICHARDSON	23,595.94	480.00	0.00	0.00	0.00	24,075.94
28 DOUGLAS	0.00	0.00	0.00	0.00	0.00	0.00	75 ROCK	5,878.44	0.00	0.00	0.00	0.00	5,878.44
29 DUNDY	0.00	0.00	0.00	712.61	37,119.18	37,831.79	76 SALINE	9,908.26	0.00	0.00	0.00	0.00	9,908.26
30 FILLMORE	28,749.30	0.00	0.00	0.00	0.00	28,749.30	77 SARPY	49.20	16,239.00	0.00	0.00	0.00	16,288.20
31 FRANKLIN	5,316.44	0.00	0.00	0.00	0.00	5,316.44	78 SAUNDERS	25,131.22	0.00	0.00	0.00	0.00	25,131.22
32 FRONTIER	0.00	0.00	0.00	0.00	0.00	0.00	79 SCOTTS BLUFF	40,295.22	27,808.41	0.00	0.00	0.00	68,103.63
33 FURNAS	0.00	0.00	0.00	0.00	0.00	0.00	80 SEWARD	52,231.40	0.00	0.00	0.00	0.00	52,231.40
34 GAGE	7,199.22	0.00	0.00	0.00	0.00	7,199.22	81 SHERIDAN	7,142.04	4,807.81	0.00	0.00	0.00	11,949.85
35 GARDEN	0.00	0.00	0.00	0.00	0.00	0.00	82 SHERMAN	0.00	9,325.64	0.00	0.00	0.00	9,325.64
36 GARFIELD	0.00	0.00	0.00	0.00	0.00	0.00	83 SIOUX	11,367.62	0.00	0.00	0.00	0.00	11,367.62
37 GOSPER	0.00	0.00	0.00	0.00	2,692.91	2,692.91	84 STANTON	33,299.92	1,743.54	0.00	0.00	0.00	35,043.46
38 GRANT	882.14	0.00	0.00	0.00	0.00	882.14	85 THAYER	29,972.18	0.00	0.00	0.00	0.00	29,972.18
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	1,681.70	8,924.34	0.00	0.00	0.00	10,606.04	87 THURSTON	0.00	0.00	0.00	0.00	0.00	0.00
41 HAMILTON	30,949.22	0.00	0.00	0.00	0.00	30,949.22	88 VALLEY	0.00	41,477.51	0.00	0.00	0.00	41,477.51
42 HARLAN	0.00	0.00	0.00	0.00	336,458.00	336,458.00	89 WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00
43 HAYES	527.32	0.00	0.00	0.00	0.00	527.32	90 WAYNE	4,929.90	9,352.01	0.00	0.00	0.00	14,281.91
44 HITCHCOCK	0.00	0.00	0.00	0.00	0.00	0.00	91 WEBSTER	6,448.40	11,428.13	0.00	288.78	0.00	18,165.31
45 HOLT	9,617.52	0.00	0.00	0.00	0.00	9,617.52	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	21,043.74	0.00	0.00	0.00	0.00	21,043.74
47 HOWARD	\$11,934.80	\$0.00	\$0.00	\$0.00	\$0.00	\$11,934.80	<b>State Totals</b>	<b>\$1,097,761.06</b>	<b>\$566,519.64</b>	<b>\$24,281.25</b>	<b>\$7,513.84</b>	<b>\$520,778.64</b>	<b>\$2,216,854.43</b>

**Table 22 History of Car Line & Air Carrier Taxes Distributed to Counties**

Assessment Year <sup>1</sup>	Car Line <sup>2</sup>			Air Carrier <sup>3</sup>		
	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	2,511,924.97	677,360.63	3,189,285.60	1,285,108.01	1,396,138.52	2,681,246.53
Refunds <sup>4</sup>						(145,311.21)
2007	3,809,327.39	701,637.37	4,510,964.76	1,186,679.41	904,756.06	2,091,435.47
Refunds <sup>4</sup>						(64,681.93)
2008	4,194,840.13	1,098,187.10	5,293,027.23	1,102,234.77	952,517.08	2,054,751.85
Refunds <sup>4</sup>						(37,999.59)
2009	4,182,118.61	2,028,482.12	6,210,600.73	854,852.18	628,970.82	1,483,823.00
Refunds <sup>4</sup>						(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 <sup>5</sup>	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	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	?					

<sup>1</sup> Distribution of taxes occurs in the year following the assessment year.

<sup>2</sup> Car Line taxes are distributed to counties' political subdivisions based upon railroad taxes levied, per Neb. Rev. Stat. § 77-684.

<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> 2013 air carrier tax included late payments from several prior tax years.

<sup>6</sup> 2016 2nd half taxes for car line & air carrier includes personal property exempt taxes reimbursed by state, see Table 27 state property tax relief.

<sup>7</sup> 2024 taxes for car line & air carrier are collected and distributed during 2025, therefore 2024 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 <sup>5</sup>	Annual %chg Unadjust val	Adjustment Amount	Annual %chg Adjust amt	% Adjust Amount of Unadjust Value	Total Adjusted Value <sup>4</sup>	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 <sup>1</sup>	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 <sup>1</sup>		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 <sup>2</sup>		125,072,949,290	7.65%	2,480,911,886	-42.27%	1.98%	127,553,861,186	5.87%	2007-2008
2007 <sup>3</sup>		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

**Notes:**

<sup>1</sup> All years 1997 and prior, include estimated motor vehicle value; 1998 does not include motor vehicle value per LB 271 tax policy changes.

<sup>2</sup> 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.

<sup>3</sup> 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%).

<sup>4</sup> 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.

<sup>5</sup> 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 2024**

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	93	74	0
2 Antelope	98	100	71	0
3 Arthur	100	100	71	0
4 Banner	96	100	70	0
5 Blaine	100	100	73	0
6 Boone	95	100	69	0
7 Box Butte	98	96	69	0
8 Boyd	95	100	71	0
9 Brown	94	100	70	70
10 Buffalo	92	95	73	73
11 Burt	95	100	72	0
12 Butler	92	94	72	0
13 Cass	93	100	71	71
14 Cedar	NEI	100	74	0
15 Chase	96	98	73	0
16 Cherry	99	95	72	0
17 Cheyenne	NEI	93	71	0
18 Clay	100	100	73	0
19 Colfax	96	100	75	0
20 Cuming	94	94	73	73
21 Custer	94	97	70	0
22 Dakota	95	98	72	0
23 Dawes	96	97	69	69
24 Dawson	95	98	70	70
25 Deuel	96	100	74	
26 Dixon	95	96	71	0
27 Dodge	97	96	75	0
28 Douglas	93	94		69
29 Dundy	97	94	71	0
30 Fillmore	93	100	71	0
31 Franklin	96	100	73	0
32 Frontier	98	100	74	0
33 Furnas	95	100	72	0
34 Gage	93	100	71	0
35 Garden	94	96	75	75
36 Garfield	96	100	75	
37 Gosper	93	100	70	0
38 Grant	100	100	69	0
39 Greeley	93	100	72	0
40 Hall	93	94	75	
41 Hamilton	92	99	73	0
42 Harlan	93	100	74	0
43 Hayes	95	100	72	0
44 Hitchcock	96	100	75	75
45 Holt	95	94	69	0
46 Hooker	98	100	72	0
47 Howard	94	100	72	

\* 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 2024 (continued)**

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
48 Jefferson	100	100	72	0
49 Johnson	98	100	70	0
50 Kearney	93	100	70	0
51 Keith	96	96	73	73
52 Keya Paha	100	100	69	0
53 Kimball	96	99	70	0
54 Knox	94	94	69	
55 Lancaster	95	95		71
56 Lincoln	98	96	70	70
57 Logan	94	100	72	0
58 Loup	96	100	75	0
59 Madison	94	92	73	0
60 McPherson	100	100	73	0
61 Merrick	93	98	73	0
62 Morrill	98	100	75	75
63 Nance	92	100	74	0
64 Nemaha	98	99	75	0
65 Nuckolls	98	100	72	0
66 Otoe	93	93	72	0
67 Pawnee	92	100	74	0
68 Perkins	93	100	71	0
69 Phelps	94	96	71	0
70 Pierce	96	94	71	0
71 Platte	95	96	74	74
72 Polk	94	100	73	
73 Red Willow	96	95	69	0
74 Richardson	94	100	71	0
75 Rock	94	100	71	0
76 Saline	93	97	72	0
77 Sarpy	96	93		71
78 Saunders	93	94	71	71
79 Scotts Bluff	92	93	73	73
80 Seward	93	92	71	0
81 Sheridan	97	99	70	0
82 Sherman	94	95	69	0
83 Sioux	96	100	72	0
84 Stanton	96	100	75	0
85 Thayer	97	100	70	0
86 Thomas	98	100	69	0
87 Thurston	94	100	74	0
88 Valley	93	99	72	0
89 Washington	93	94		72
90 Wayne	96	98	72	0
91 Webster	98	96	74	0
92 Wheeler	95	100	75	0
93 York	98	98	72	0

\* NEI (Not Enough Information) represents a class of property with insufficient information to determine a level of value.

**Table 25 2024 Documentary Stamp Tax Summary**

<b>County Number &amp; Name</b>	<b>Total Transactions</b>	<b>Exempt Transactions</b>	<b>Net Taxable Transactions</b>	<b>Documentary Stamp Tax Collected</b>	<b>Collection Fee Retained by County</b>	<b>Net Amount Remitted to State</b>
1 ADAMS	1,073.00	312.00	761.00	\$479,493.00	\$106,543.35	\$372,949.65
2 ANTELOPE	400.00	208.00	192.00	165,053.25	36,674.84	128,378.41
3 ARTHUR	13.00	5.00	8.00	9,540.00	2,119.80	7,420.20
4 BANNER	91.00	56.00	35.00	40,668.75	9,036.60	31,632.15
5 BLAINE	43.00	30.00	13.00	15,111.00	3,357.67	11,753.33
6 BOONE	325.00	147.00	178.00	146,841.75	32,628.23	114,213.52
7 BOX BUTTE	354.00	137.00	217.00	137,787.75	30,616.45	107,171.30
8 BOYD	140.00	59.00	81.00	68,069.25	15,124.98	52,944.27
9 BROWN	226.00	84.00	142.00	110,391.25	24,528.92	85,862.33
10 BUFFALO	1,453.00	432.00	1,021.00	878,627.25	195,230.98	683,396.27
11 BURT	430.00	202.00	228.00	141,027.75	31,336.38	109,691.37
12 BUTLER	553.00	298.00	255.00	243,355.50	54,073.59	189,281.91
13 CASS	1,295.00	500.00	795.00	529,643.25	117,686.73	411,956.52
14 CEDAR	497.00	256.00	241.00	160,852.50	35,741.44	125,111.06
15 CHASE	225.00	98.00	127.00	146,378.25	32,525.24	113,853.01
16 CHERRY	325.00	127.00	198.00	252,303.75	56,061.90	196,241.85
17 CHEYENNE	552.00	231.00	321.00	135,123.75	30,024.49	105,099.26
18 CLAY	403.00	184.00	219.00	103,846.50	23,074.70	80,771.80
19 COLFAX	436.00	209.00	227.00	124,519.50	27,668.22	96,851.28
20 CUMING	491.00	253.00	238.00	191,882.25	42,636.22	149,246.03
21 CUSTER	612.00	270.00	342.00	208,766.25	46,387.87	162,378.38
22 DAKOTA	477.00	231.00	246.00	156,946.50	34,873.53	122,072.97
23 DAWES	348.00	142.00	206.00	139,434.75	30,982.41	108,452.34
24 DAWSON	876.00	302.00	574.00	336,507.75	74,772.03	261,735.72
25 DEUEL	1,626.00	480.00	1,146.00	1,001,657.25	222,568.25	779,089.00
26 DIXON	416.00	166.00	250.00	139,374.00	30,968.91	108,405.09
27 DODGE	1,161.00	466.00	695.00	521,833.50	115,951.40	405,882.10
28 DOUGLAS	14,492.00	4,227.00	10,265.00	9,310,533.75	2,068,800.59	7,241,733.16
29 DUNDY	151.00	63.00	88.00	45,672.75	10,148.49	35,524.26
30 FILLMORE	400.00	187.00	213.00	123,765.75	27,500.76	96,264.99
31 FRANKLIN	219.00	66.00	153.00	92,281.50	20,504.94	71,776.56
32 FRONTIER	174.00	60.00	114.00	90,036.00	20,006.00	70,030.00
33 FURNAS	346.00	122.00	224.00	89,030.25	19,782.54	69,247.71
34 GAGE	996.00	405.00	591.00	287,516.25	63,886.12	223,630.13
35 GARDEN	165.00	85.00	80.00	41,712.75	9,268.56	32,444.19
36 GARFIELD	127.00	56.00	71.00	27,162.00	6,035.40	21,126.60
37 GOSPER	146.00	75.00	71.00	51,378.75	11,416.36	39,962.39
38 GRANT	28.00	13.00	15.00	1,773.00	393.97	1,379.03
39 GREELEY	171.00	81.00	90.00	85,896.00	19,086.10	66,809.90
40 HALL	1,976.00	486.00	1,490.00	803,009.25	178,428.66	624,580.59
41 HAMILTON	512.00	208.00	304.00	289,122.75	64,243.09	224,879.66
42 HARLAN	291.00	128.00	163.00	61,895.25	13,753.12	48,142.13
43 HAYES	75.00	33.00	42.00	21,478.75	4,772.59	16,706.16
44 HITCHCOCK	206.00	99.00	107.00	36,432.00	8,095.19	28,336.81
45 HOLT	574.00	249.00	325.00	244,046.25	54,227.08	189,819.17

**Table 25 2024 Documentary Stamp Tax Summary (continued)**

<b>County Number &amp; Name</b>	<b>Total Transactions</b>	<b>Exempt Transactions</b>	<b>Net Taxable Transactions</b>	<b>Documentary Stamp Tax Collected</b>	<b>Collection Fee Retained by County</b>	<b>Net Amount Remitted to State</b>
46 HOOKER	57	28	29	\$16,861.50	\$3,746.62	\$13,114.88
47 HOWARD	357	158	199	100,107.00	22,243.78	77,863.22
48 JEFFERSON	484	220	264	146,272.50	32,501.73	113,770.77
49 JOHNSON	271	125	146	82,356.75	18,299.68	64,057.07
50 KEARNEY	335	147	188	158,550.75	35,229.97	123,320.78
51 KEITH	510	212	298	262,059.75	58,229.67	203,830.08
52 KEYA PAHA	54	19	35	35,502.75	7,888.72	27,614.03
53 KIMBALL	269	129	140	50,643.00	11,252.87	39,390.13
54 KNOX	702	433	269	132,480.00	29,437.06	103,042.94
55 LANCASTER	9,720	2,902	6,818	5,429,697.75	1,206,478.85	4,223,218.90
56 LINCOLN	1,277	481	796	513,758.25	114,157.08	399,601.17
57 LOGAN	38	13	25	20,634.75	4,585.04	16,049.71
58 LOUP	75	39	36	15,061.50	3,346.68	11,714.82
59 MADISON	1,209	434	775	590,427.00	131,192.89	459,234.11
60 MCPHERSON	29	17	12	21,188.25	4,708.04	16,480.21
61 MERRICK	457	167	290	194,865.75	43,299.14	151,566.61
62 MORRILL	229	106	123	52,600.50	11,687.82	40,912.68
63 NANCE	187	67	120	88,890.75	19,751.53	69,139.22
64 NEMAHA	481	241	240	82,959.89	18,433.67	64,526.22
65 NUCKOLLS	295	149	146	57,163.40	12,701.72	44,461.68
66 OTOE	764	358	406	218,569.50	48,566.14	170,003.36
67 PAWNEE	612	228	384	68,739.75	15,273.97	53,465.78
68 PERKINS	236	126	110	143,336.25	31,849.31	111,486.94
69 PHELPS	528	102	426	145,606.50	32,353.77	113,252.73
70 PIERCE	364	188	176	123,552.00	27,453.24	96,098.76
71 PLATTE	1,216	474	742	568,165.50	126,246.38	441,919.12
72 POLK	350	171	179	181,530.00	40,335.96	141,194.04
73 RED WILLOW	402	130	272	127,946.25	28,429.66	99,516.59
74 RICHARDSON	534	203	331	130,131.00	28,915.12	101,215.88
75 ROCK	121	55	66	48,102.37	10,688.36	37,414.01
76 SALINE	608	261	347	190,239.75	42,271.28	147,968.47
77 SARPY	6,155	1,628	4,527	4,040,266.50	897,747.22	3,142,519.28
78 SAUNDERS	1,025	467	558	516,766.50	114,825.51	401,940.99
79 SCOTTS BLUFF	1,269	442	827	410,049.79	91,113.05	318,936.74
80 SEWARD	688	266	422	375,196.50	83,368.67	291,827.83
81 SHERIDAN	287	123	164	67,687.50	15,040.15	52,647.35
82 SHERMAN	164	88	76	32,445.00	7,209.26	25,235.74
83 SIOUX	93	53	40	42,014.25	9,335.56	32,678.69
84 STANTON	318	179	139	98,003.25	21,776.32	76,226.93
85 THAYER	343	143	200	112,056.75	24,899.02	87,157.73
86 THOMAS	62	29	33	11,583.00	2,573.73	9,009.27
87 THURSTON	230	121	109	99,065.25	22,012.28	77,052.97
88 VALLEY	207	99	108	54,319.75	12,069.83	42,249.92
89 WASHINGTON	810	345	465	372,307.50	82,726.72	289,580.78
90 WAYNE	390	167	223	165,969.00	36,878.32	129,090.68
91 WEBSTER	240	103	137	67,050.00	14,898.51	52,151.49
92 WHEELER	121	80	41	41,276.00	9,171.53	32,104.47
93 YORK	665	258	407	293,602.50	65,238.47	228,364.03
<b>STATE TOTALS</b>	<b>71,728</b>	<b>25,502</b>	<b>46,226</b>	<b>\$35,085,438.95</b>	<b>\$7,795,984.59</b>	<b>\$27,289,454.36</b>

**Table 26A 2023 vs. 2024 Homestead Exemptions & Tax Reimbursed**

County Number & Name	2023 # of Exemptions	2023 Exempt Value	2023 Tax Loss Reimbursed	2024 # of Exemptions	2024 Exempt Value	2024 Tax Loss Reimbursed	2023 vs. 2024 Net Change #of Exempt.	2023 vs. 2024 Net Change Exempt Value	2023 vs. 2024 Net Change Tax Loss	2023 vs. 2024 %Change Tax Loss
1 ADAMS	1,073	\$121,133,451	\$2,437,145.64	1,109	\$137,361,892	\$2,501,942.24	36	\$16,228,441	\$64,796.60	2.66%
2 ANTELOPE	290	21,814,760	359,464.36	278	23,798,010	333,344.48	-12	1,983,250	-26,119.88	-7.27%
3 ARTHUR	15	624,961	8,800.92	13	655,992	8,145.96	-2	31,031	-654.96	-7.44%
4 BANNER	19	1,137,276	16,724.90	18	962,826	13,197.08	-1	-174,450	-3,527.82	-21.09%
5 BLAINE	19	614,737	6,835.90	21	640,944	6,845.40	2	26,207	9.50	0.14%
6 BOONE	213	20,000,680	228,579.50	206	20,684,055	197,684.02	-7	683,375	-30,895.48	-13.52%
7 BOX BUTTE	400	33,212,911	608,423.42	417	35,221,272	583,914.92	17	2,008,361	-24,508.50	-4.03%
8 BOYD	89	3,478,050	55,704.68	94	3,804,210	53,994.56	5	326,160	-1,710.12	-3.07%
9 BROWN	162	11,174,977	165,117.78	157	10,901,618	152,760.58	-5	-273,359	-12,357.20	-7.48%
10 BUFFALO	1,318	201,414,046	3,565,182.82	1,344	215,842,973	3,625,772.16	26	14,428,927	60,589.34	1.70%
11 BURT	356	28,858,788	545,794.62	356	35,350,980	618,828.26	0	6,492,192	73,033.64	13.38%
12 BUTLER	313	27,272,140	402,214.92	303	29,242,565	398,461.06	-10	1,970,425	-3,753.86	-0.93%
13 CASS	900	131,940,950	2,473,863.44	949	151,317,190	2,818,747.66	49	19,376,240	344,884.22	13.94%
14 CEDAR	334	25,638,775	383,392.30	345	27,964,715	372,754.04	11	2,325,940	-10,638.26	-2.77%
15 CHASE	163	13,807,503	197,897.28	158	14,108,927	184,847.04	-5	301,424	-13,050.24	-6.59%
16 CHERRY	185	14,664,222	160,446.84	179	18,060,957	165,150.02	-6	3,396,735	4,703.18	2.93%
17 CHEYENNE	502	37,677,686	802,110.80	497	37,348,809	759,301.32	-5	-328,877	-42,809.48	-5.34%
18 CLAY	250	20,456,970	353,757.18	271	22,869,023	373,652.46	21	2,412,053	19,895.28	5.62%
19 COLFAX	294	34,133,827	569,529.06	303	34,381,742	546,699.96	9	247,915	-22,829.10	-4.01%
20 CUMING	328	32,940,575	405,393.52	316	36,510,495	402,757.70	-12	3,569,920	-2,635.82	-0.65%
21 CUSTER	534	38,300,450	563,825.80	540	41,125,470	608,842.30	6	2,825,020	45,016.50	7.98%
22 DAKOTA	439	53,272,515	939,165.30	476	64,140,230	1,002,745.70	37	10,867,715	63,580.40	6.77%
23 DAWES	304	25,071,077	456,109.60	314	27,482,314	464,171.74	10	2,411,237	8,062.14	1.77%
24 DAWSON	702	66,976,177	1,247,476.34	725	78,767,716	1,314,192.42	23	11,791,539	66,716.08	5.35%
25 DEUEL	130	7,853,941	133,294.58	134	9,054,747	144,016.68	4	1,200,806	10,722.10	8.04%
26 DIXON	216	16,554,738	253,289.62	227	20,382,240	292,333.98	11	3,827,502	39,044.36	15.41%
27 DODGE	1,287	169,401,336	2,958,580.24	1,289	191,951,731	2,913,353.44	2	22,550,395	-45,226.80	-1.53%
28 DOUGLAS	11,369	1,855,117,319	40,914,046.28	11,877	2,110,295,566	43,257,393.46	508	255,178,247	2,343,347.18	5.73%
29 DUNDY	64	3,840,014	47,938.44	71	4,990,573	60,161.02	7	1,150,559	12,222.58	25.50%
30 FILLMORE	202	14,878,000	242,045.74	243	18,074,690	267,705.06	41	3,196,690	25,659.32	10.60%
31 FRANKLIN	186	9,144,265	151,286.04	194	10,533,231	160,421.08	8	1,388,966	9,135.04	6.04%
32 FRONTIER	123	9,680,135	143,403.96	121	10,970,555	153,686.22	-2	1,290,420	10,282.26	7.17%
33 FURNAS	201	12,209,880	211,759.82	211	13,260,033	211,041.98	10	1,050,153	-717.84	-0.34%
34 GAGE	946	91,191,335	1,608,020.90	944	96,738,942	1,556,361.78	-2	5,547,607	-51,659.12	-3.21%
35 GARDEN	113	5,762,699	71,012.08	122	6,702,593	78,310.48	9	939,894	7,298.40	10.28%
36 GARFIELD	108	9,710,716	192,334.30	103	9,957,763	178,877.30	-5	247,047	-13,457.00	-7.00%
37 GOSPER	86	12,183,505	142,688.94	78	13,129,453	134,191.72	-8	945,948	-8,497.22	-5.96%
38 GRANT	31	954,632	10,120.58	27	1,159,347	10,010.46	-4	204,715	-110.12	-1.09%
39 GREELEY	108	7,021,504	122,986.66	111	7,857,870	122,995.60	3	836,366	8.94	0.01%
40 HALL	1,724	236,883,950	4,412,430.16	1,737	266,788,730	4,728,791.26	13	29,904,780	316,361.10	7.17%
41 HAMILTON	316	36,031,110	503,735.72	316	38,272,712	483,416.24	0	2,241,602	-20,319.48	-4.03%
42 HARLAN	157	13,477,531	215,983.64	152	14,883,358	204,901.68	-5	1,405,827	-11,081.96	-5.13%
43 HAYES	20	1,179,639	15,197.82	21	1,443,100	17,060.16	1	263,461	1,862.34	12.25%
44 HITCHCOCK	157	9,255,164	144,549.80	190	12,988,768	190,532.84	33	3,733,604	45,983.04	31.81%
45 HOLT	439	\$29,736,770	\$503,605.62	458	\$32,753,983	\$477,709.86	19	3,017,213.00	-25,895.76	-5.14%

General Notes:

- The qualification for homestead exemption in assessment/tax year 2024 relies on income data from 2023 (and 2023 relies on income data from 2022).
- The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to deaths, moves, and sales occurring from the time applications were submitted from the county assessors to the Dept. of Revenue (between February 1 and August 1, 2024).

Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2024.



**Table 26A 2023 vs. 2024 Homestead Exemptions & Tax Reimbursed (Continued)**

County Number & Name	2023 # of Exemptions	2023 Exempt Value	2023 Tax Loss Reimbursed	2024 # of Exemptions	2024 Exempt Value	2024 Tax Loss Reimbursed	2023 vs. 2024 Net Change #of Exempt.	2023 vs. 2024 Net Change Exempt Value	2023 vs. 2024 Net Change Tax Loss	2023 vs. 2024 %Change Tax Loss
46 HOOKER	46	1,936,797	19,826.32	44	2,696,232	23,921.72	-2	759,435	4,095.40	20.66%
47 HOWARD	303	34,697,423	527,516.06	304	38,195,083	522,362.90	1	3,497,660	-5,153.16	-0.98%
48 JEFFERSON	416	23,099,296	441,382.70	423	31,556,524	497,854.68	7	8,457,228	56,471.98	12.79%
49 JOHNSON	165	12,195,599	216,914.82	175	17,476,121	274,781.34	10	5,280,522	57,866.52	26.68%
50 KEARNEY	231	28,757,195	484,845.30	235	30,510,965	469,412.80	4	1,753,770	-15,432.50	-3.18%
51 KEITH	442	50,645,225	694,160.56	431	55,435,820	692,958.64	-11	4,790,595	-1,201.92	-0.17%
52 KEYA PAHA	29	1,798,105	17,000.96	35	2,825,325	25,899.58	6	1,027,220	8,898.62	52.34%
53 KIMBALL	190	14,799,880	279,990.06	192	17,356,830	301,878.64	2	2,556,950	21,888.58	7.82%
54 KNOX	407	26,145,260	397,115.14	413	29,357,225	389,309.98	6	3,211,965	-7,805.16	-1.97%
55 LANCASTER	7,251	1,365,250,713	23,910,610.14	7,432	1,458,523,802	25,005,269.62	181	93,273,089	1,094,659.48	4.58%
56 LINCOLN	1,236	130,287,951	2,363,188.92	1,243	145,063,980	2,386,079.08	7	14,776,029	22,890.16	0.97%
57 LOGAN	47	2,096,340	30,575.00	49	2,786,403	39,521.70	2	690,063	8,946.70	29.26%
58 LOUP	27	2,070,820	24,728.82	30	2,501,568	27,340.10	3	430,748	2,611.28	10.56%
59 MADISON	1,052	138,918,623	2,486,486.40	1,094	154,953,391	2,421,345.00	42	16,034,768	-65,141.40	-2.62%
60 MCPHERSON	18	1,057,418	11,731.04	17	996,915	9,971.36	-1	-60,503	-1,759.68	-15.00%
61 MERRICK	342	36,160,165	506,217.40	350	41,246,320	544,999.64	8	5,086,155	38,782.24	7.66%
62 MORRILL	247	15,520,762	281,093.74	250	17,348,216	285,570.06	3	1,827,454	4,476.32	1.59%
63 NANCE	150	10,980,095	184,440.14	146	11,775,475	186,128.74	-4	795,380	1,688.60	0.92%
64 NEMAHA	273	20,411,745	340,627.82	279	23,233,717	376,222.18	6	2,821,972	35,594.36	10.45%
65 NUCKOLLS	236	9,943,440	176,924.58	233	10,388,160	170,163.80	-3	444,720	-6,760.78	-3.82%
66 OTOE	581	64,954,412	1,175,367.20	594	69,266,102	1,146,470.64	13	4,311,690	-28,896.56	-2.46%
67 PAWNEE	139	6,565,610	103,812.66	148	7,217,625	104,811.60	9	652,015	998.94	0.96%
68 PERKINS	114	9,606,664	126,092.66	121	11,036,715	131,898.74	7	1,430,051	5,806.08	4.60%
69 PHELPS	287	31,434,434	515,906.86	293	37,355,394	543,810.52	6	5,920,960	27,903.66	5.41%
70 PIERCE	287	29,578,845	459,595.74	298	32,812,890	444,229.28	11	3,234,045	-15,366.46	-3.34%
71 PLATTE	982	148,390,150	2,487,237.04	1,010	168,314,375	2,554,335.38	28	19,924,225	67,098.34	2.70%
72 POLK	241	23,527,645	345,416.94	248	27,301,880	351,182.52	7	3,774,235	5,765.58	1.67%
73 RED WILLOW	439	38,947,757	643,958.72	453	44,053,815	678,090.28	14	5,106,058	34,131.56	5.30%
74 RICHARDSON	429	20,105,684	331,337.46	420	21,017,151	304,097.98	-9	911,467	-27,239.48	-8.22%
75 ROCK	58	2,639,553	38,613.26	52	2,656,925	37,138.24	-6	17,372	-1,475.02	-3.82%
76 SALINE	434	42,060,655	727,372.88	426	46,612,445	732,368.68	-8	4,551,790	4,995.80	0.69%
77 SARPY	4,232	979,587,662	21,562,377.24	4,598	1,204,309,831	25,265,677.38	366	224,722,169	3,703,300.14	17.17%
78 SAUNDERS	803	123,538,299	2,070,240.54	800	133,260,642	2,014,712.34	-3	9,722,343	-55,528.20	-2.68%
79 SCOTTS BLUFF	1,600	153,220,827	3,074,847.80	1,593	168,903,730	3,008,070.00	-7	15,682,903	-66,777.80	-2.17%
80 SEWARD	505	71,909,368	1,089,969.46	543	80,055,975	1,125,216.44	38	8,146,607	35,246.98	3.23%
81 SHERIDAN	253	16,028,206	264,447.44	254	17,393,781	250,437.42	1	1,365,575	-14,010.02	-5.30%
82 SHERMAN	187	13,536,585	208,437.70	170	13,410,265	193,542.98	-17	-126,320	-14,894.72	-7.15%
83 SIOUX	43	1,958,564	25,377.42	44	2,319,493	26,607.28	1	360,929	1,229.86	4.85%
84 STANTON	233	26,251,560	422,052.28	235	31,395,085	430,551.46	2	5,143,525	8,499.18	2.01%
85 THAYER	278	15,605,155	202,487.92	284	18,119,365	206,884.46	6	2,514,210	4,396.54	2.17%
86 THOMAS	33	2,094,787	23,768.18	32	2,482,145	25,956.36	-1	387,358	2,188.18	9.21%
87 THURSTON	112	7,657,315	141,202.54	117	7,817,525	135,342.60	5	160,210	-5,859.94	-4.15%
88 VALLEY	218	14,598,005	268,591.00	211	16,057,575	266,637.80	-7	1,459,570	-1,953.20	-0.73%
89 WASHINGTON	617	110,890,917	1,845,358.64	667	128,410,754	1,884,576.26	50	17,519,837	39,217.62	2.13%
90 WAYNE	202	20,861,985	343,558.18	194	22,970,775	331,169.96	-8	2,108,790	-12,388.22	-3.61%
91 WEBSTER	163	10,034,975	162,869.72	163	10,465,320	149,442.66	0	430,345	-13,427.06	-8.24%
92 WHEELER	27	1,768,912	19,144.10	30	1,799,935	18,744.62	3	31,023	-399.48	-2.09%
93 YORK	431	38,004,049	631,717.02	438	39,582,227	612,774.12	7	1,578,178	-18,942.90	-3.00%
<b>STATE TOTALS</b>	<b>54,221</b>	<b>7,469,817,119</b>	<b>142,657,802</b>	<b>55,826</b>	<b>8,421,362,722</b>	<b>150,777,794.94</b>	<b>1,605</b>	<b>951,545,603</b>	<b>8,119,992.56</b>	<b>5.69%</b>

General Notes:

- The qualification for homestead exemption in assessment/tax year 2024 relies on income data from 2023 (and 2023 relies on income data from 2022).
  - The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to deaths, moves, and sales occurring from the time applications were submitted from the county assessors to the Dept. of Revenue (between February 1 and August 1, 2024).
- Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2024.



**Table 26B 2023 & 2024 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied**

County Number & Name	2023 Homestead Exempt. Tax Reimbursed <sup>(1)</sup>	2023 Total Property Taxes Levied	2023 % Tax Reimb. of Taxes Levied	2024 Homestead Exempt. Tax Reimbursed <sup>(1)</sup>	2024 Total Property Taxes Levied	2024 % Tax Reimb. of Taxes Levied
1 ADAMS	\$2,437,145.64	\$75,836,628.96	3.21%	\$2,501,942.24	\$75,637,359.92	3.31%
2 ANTELOPE	359,464.36	33,492,615.27	1.07%	333,344.48	31,064,987.83	1.07%
3 ARTHUR	8,800.92	3,240,891.66	0.27%	8,145.96	3,138,833.56	0.26%
4 BANNER	16,724.90	4,357,506.00	0.38%	13,197.08	4,229,030.38	0.31%
5 BLAINE	6,835.90	3,329,181.18	0.21%	6,845.40	3,241,104.02	0.21%
6 BOONE	228,579.50	24,158,636.80	0.95%	197,684.02	23,470,574.10	0.84%
7 BOX BUTTE	608,423.42	27,434,701.90	2.22%	583,914.92	25,492,420.40	2.29%
8 BOYD	55,704.68	7,343,226.24	0.76%	53,994.56	7,371,680.16	0.73%
9 BROWN	165,117.78	12,528,216.92	1.32%	152,760.58	12,203,803.34	1.25%
10 BUFFALO	3,565,182.82	124,151,294.48	2.87%	3,625,772.16	126,500,967.91	2.87%
11 BURT	545,794.62	30,771,353.42	1.77%	618,828.26	30,801,364.58	2.01%
12 BUTLER	402,214.92	34,636,075.14	1.16%	398,461.06	33,191,318.26	1.20%
13 CASS	2,473,863.44	78,357,788.61	3.16%	2,818,747.66	80,740,555.51	3.49%
14 CEDAR	383,392.30	32,401,672.06	1.18%	372,754.04	31,445,511.26	1.19%
15 CHASE	197,897.28	16,239,668.18	1.22%	184,847.04	15,958,680.46	1.16%
16 CHERRY	160,446.84	23,263,452.42	0.69%	165,150.02	22,568,645.28	0.73%
17 CHEYENNE	802,110.80	28,155,652.20	2.85%	759,301.32	26,742,831.38	2.84%
18 CLAY	353,757.18	29,596,863.84	1.20%	373,652.46	28,345,266.64	1.32%
19 COLFAX	569,529.06	32,921,227.66	1.73%	546,699.96	33,058,285.40	1.65%
20 CUMING	405,393.52	33,035,073.56	1.23%	402,757.70	31,658,311.84	1.27%
21 CUSTER	563,825.80	43,799,507.96	1.29%	608,842.30	43,520,703.30	1.40%
22 DAKOTA	939,165.30	38,623,714.66	2.43%	1,002,745.70	38,573,505.46	2.60%
23 DAWES	456,109.60	18,522,466.06	2.46%	464,171.74	18,496,045.66	2.51%
24 DAWSON	1,247,476.34	62,180,294.60	2.01%	1,314,192.42	61,823,189.06	2.13%
25 DEUEL	133,294.58	6,519,846.92	2.04%	144,016.68	6,503,335.38	2.21%
26 DIXON	253,289.62	22,042,971.14	1.15%	292,333.98	23,069,439.38	1.27%
27 DODGE	2,958,580.24	86,014,375.98	3.44%	2,913,353.44	84,905,900.60	3.43%
28 DOUGLAS	40,914,046.28	1,433,294,489.48	2.85%	43,257,393.46	1,425,565,054.77	3.03%
29 DUNDY	47,938.44	10,148,855.46	0.47%	60,161.02	10,040,981.06	0.60%
30 FILLMORE	242,045.74	28,609,507.73	0.85%	267,705.06	27,472,762.59	0.97%
31 FRANKLIN	151,286.04	14,790,956.90	1.02%	160,421.08	14,318,956.04	1.12%
32 FRONTIER	143,403.96	12,891,592.76	1.11%	153,686.22	13,249,863.68	1.16%
33 FURNAS	211,759.82	15,624,867.88	1.36%	211,041.98	15,617,611.94	1.35%
34 GAGE	1,608,020.90	58,479,764.04	2.75%	1,556,361.78	58,205,153.80	2.67%
35 GARDEN	71,012.08	9,015,808.90	0.79%	78,310.48	9,127,187.28	0.86%
36 GARFIELD	192,334.30	7,876,983.54	2.44%	178,877.30	7,812,767.76	2.29%
37 GOSPER	142,688.94	11,373,765.73	1.25%	134,191.72	10,907,389.05	1.23%
38 GRANT	10,120.58	3,000,522.32	0.34%	10,010.46	2,797,121.34	0.36%
39 GREELEY	122,986.66	12,593,901.62	0.98%	122,995.60	12,107,897.16	1.02%
40 HALL	4,412,430.16	122,538,331.20	3.60%	4,728,791.26	124,950,024.93	3.78%
41 HAMILTON	503,735.72	38,475,128.72	1.31%	483,416.24	37,578,170.06	1.29%
42 HARLAN	215,983.64	15,588,464.94	1.39%	204,901.68	15,378,774.31	1.33%
43 HAYES	15,197.82	6,260,947.18	0.24%	17,060.16	6,094,268.74	0.28%
44 HITCHCOCK	144,549.80	10,565,193.66	1.37%	190,532.84	10,344,924.66	1.84%
45 HOLT	503,605.62	43,153,276.76	1.17%	477,709.86	41,787,857.22	1.14%

(1) Homestead exemption tax reimbursement amounts based on original claim and do not reflect subsequent amended claims.

**Table 26B 2023 & 2024 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied (Cont.)**

County Number & Name	2023 Homestead Exempt. Tax Reimbursed <sup>(1)</sup>	2023 Total Property Taxes Levied	2023 % Tax Reimb. of Taxes Levied	2024 Homestead Exempt. Tax Reimbursed <sup>(1)</sup>	2024 Total Property Taxes Levied	2024 % Tax Reimb. of Taxes Levied
46 HOOKER	\$19,826.32	\$3,434,619.10	0.58%	\$23,921.72	\$3,275,475.58	0.73%
47 HOWARD	527,516.06	21,118,898.06	2.50%	522,362.90	19,767,115.60	2.64%
48 JEFFERSON	441,382.70	29,864,512.78	1.48%	497,854.68	29,362,874.66	1.70%
49 JOHNSON	216,914.82	15,338,804.60	1.41%	274,781.34	15,562,667.47	1.77%
50 KEARNEY	484,845.30	28,981,734.62	1.67%	469,412.80	28,829,803.92	1.63%
51 KEITH	694,160.56	27,506,755.64	2.52%	692,958.64	27,022,795.61	2.56%
52 KEYA PAHA	17,000.96	4,086,535.12	0.42%	25,899.58	4,048,516.10	0.64%
53 KIMBALL	279,990.06	12,982,108.72	2.16%	301,878.64	13,731,635.17	2.20%
54 KNOX	397,115.14	29,654,457.64	1.34%	389,309.98	29,896,875.18	1.30%
55 LANCASTER	23,910,610.14	718,033,204.83	3.33%	25,005,269.62	730,372,710.77	3.42%
56 LINCOLN	2,363,188.92	92,414,440.82	2.56%	2,386,079.08	90,896,318.90	2.63%
57 LOGAN	30,575.00	4,282,976.54	0.71%	39,521.70	4,358,643.62	0.91%
58 LOUP	24,728.82	3,685,983.98	0.67%	27,340.10	3,562,632.24	0.77%
59 MADISON	2,486,486.40	83,168,826.38	2.99%	2,421,345.00	80,574,592.66	3.01%
60 MCPHERSON	11,731.04	3,913,640.18	0.30%	9,971.36	3,946,384.80	0.25%
61 MERRICK	506,217.40	25,029,630.62	2.02%	544,999.64	25,970,209.22	2.10%
62 MORRILL	281,093.74	19,905,619.98	1.41%	285,570.06	20,080,680.22	1.42%
63 NANCE	184,440.14	15,056,928.90	1.22%	186,128.74	14,654,374.52	1.27%
64 NEMAHA	340,627.82	18,787,570.14	1.81%	376,222.18	20,205,630.22	1.86%
65 NUCKOLLS	176,924.58	15,412,339.04	1.15%	170,163.80	15,532,631.74	1.10%
66 OTOE	1,175,367.20	46,015,934.62	2.55%	1,146,470.64	44,673,832.21	2.57%
67 PAWNEE	103,812.66	10,727,671.36	0.97%	104,811.60	10,409,583.50	1.01%
68 PERKINS	126,092.66	15,264,312.14	0.83%	131,898.74	15,390,254.02	0.86%
69 PHELPS	515,906.86	32,456,574.80	1.59%	543,810.52	32,741,200.74	1.66%
70 PIERCE	459,595.74	26,566,758.64	1.73%	444,229.28	26,526,138.80	1.67%
71 PLATTE	2,487,237.04	88,201,978.66	2.82%	2,554,335.38	86,887,324.98	2.94%
72 POLK	345,416.94	23,103,092.95	1.50%	351,182.52	22,645,309.07	1.55%
73 RED WILLOW	643,958.72	21,640,122.62	2.98%	678,090.28	20,860,628.50	3.25%
74 RICHARDSON	331,337.46	21,999,745.94	1.51%	304,097.98	20,911,531.02	1.45%
75 ROCK	38,613.26	8,143,925.35	0.47%	37,138.24	7,847,005.21	0.47%
76 SALINE	727,372.88	38,516,567.85	1.89%	732,368.68	37,702,822.50	1.94%
77 SARPY	21,562,377.24	529,490,198.23	4.07%	25,265,677.38	556,835,923.45	4.54%
78 SAUNDERS	2,070,240.54	77,023,872.26	2.69%	2,014,712.34	75,635,941.21	2.66%
79 SCOTTS BLUFF	3,074,847.80	69,672,376.08	4.41%	3,008,070.00	65,653,552.44	4.58%
80 SEWARD	1,089,969.46	47,886,775.10	2.28%	1,125,216.44	46,093,491.32	2.44%
81 SHERIDAN	264,447.44	17,299,948.84	1.53%	250,437.42	17,041,829.82	1.47%
82 SHERMAN	208,437.70	13,197,342.54	1.58%	193,542.98	12,761,579.12	1.52%
83 SIOUX	25,377.42	7,974,941.12	0.32%	26,607.28	7,617,863.86	0.35%
84 STANTON	422,052.28	23,970,454.44	1.76%	430,551.46	23,174,432.64	1.86%
85 THAYER	202,487.92	21,071,462.88	0.96%	206,884.46	21,176,637.22	0.98%
86 THOMAS	23,768.18	3,739,694.69	0.64%	25,956.36	3,809,983.79	0.68%
87 THURSTON	141,202.54	17,175,799.38	0.82%	135,342.60	16,944,175.66	0.80%
88 VALLEY	268,591.00	16,517,771.24	1.63%	266,637.80	16,712,366.06	1.60%
89 WASHINGTON	1,845,358.64	67,311,497.28	2.74%	1,884,576.26	63,432,004.44	2.97%
90 WAYNE	343,558.18	32,398,474.96	1.06%	331,169.96	31,812,659.54	1.04%
91 WEBSTER	162,869.72	16,148,096.46	1.01%	149,442.66	15,558,833.68	0.96%
92 WHEELER	19,144.10	7,212,783.50	0.27%	18,744.62	6,791,542.96	0.28%
93 YORK	631,717.02	47,240,363.22	1.34%	612,774.12	45,441,269.45	1.35%
<b>STATE TOTALS</b>	<b>\$142,657,802.38</b>	<b>\$5,307,865,387.48</b>	<b>2.69%</b>	<b>\$150,777,794.94</b>	<b>\$5,301,852,702.87</b>	<b>2.84%</b>

(1) Homestead exemption tax reimbursement amounts based on original claim and do not reflect subsequent amended claims.

**Table 26C 2024 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	1,185	1,003	182	497	688	796	324	65
2 ANTELOPE	317	278	39	133	184	235	59	23
3 ARTHUR	14	14	-	2	12	9	4	1
4 BANNER	23	22	1	13	10	9	9	5
5 BLAINE	21	20	1	13	8	13	8	-
6 BOONE	225	201	24	97	128	151	54	20
7 BOX BUTTE	475	411	64	193	282	305	120	50
8 BOYD	96	88	8	32	64	81	13	2
9 BROWN	166	145	21	67	99	117	40	9
10 BUFFALO	1,468	1,205	263	678	790	960	391	117
11 BURT	389	336	53	164	225	278	86	25
12 BUTLER	331	295	36	142	189	223	80	28
13 CASS	982	691	291	461	521	665	263	54
14 CEDAR	372	340	32	171	201	259	86	27
15 CHASE	173	161	12	75	98	117	39	17
16 CHERRY	199	177	22	78	121	136	47	16
17 CHEYENNE	523	457	66	210	313	342	157	24
18 CLAY	289	242	47	136	153	208	64	17
19 COLFAX	353	321	32	144	209	217	91	45
20 CUMING	367	322	45	164	203	225	109	33
21 CUSTER	594	530	64	276	318	392	147	55
22 DAKOTA	537	463	74	243	294	353	125	59
23 DAWES	338	291	47	141	197	252	66	20
24 DAWSON	762	665	97	352	410	539	193	30
25 DEUEL	135	125	10	51	84	116	18	1
26 DIXON	257	240	17	122	135	161	67	29
27 DODGE	1,376	1,182	194	580	796	890	404	82
28 DOUGLAS	12,729	10,243	2,486	4,219	8,510	8,268	3,650	811
29 DUNDY	73	70	3	25	48	60	12	1
30 FILLMORE	254	212	42	104	150	189	55	10
31 FRANKLIN	170	138	32	72	98	134	34	2
32 FRONTIER	127	113	14	58	69	87	35	5
33 FURNAS	229	205	24	100	129	161	48	20
34 GAGE	1,030	863	167	457	573	694	259	77
35 GARDEN	133	128	5	54	79	99	26	8
36 GARFIELD	110	99	11	54	56	84	19	7
37 GOSPER	83	67	16	41	42	61	19	3
38 GRANT	31	29	2	14	17	21	6	4
39 GREELEY	119	105	14	39	80	92	19	8
40 HALL	1,867	1,541	326	829	1,038	1,240	495	132
41 HAMILTON	341	279	62	181	160	226	90	25
42 HARLAN	164	134	30	70	94	123	33	8
43 HAYES	25	23	2	13	12	19	2	4
44 HITCHCOCK	196	171	25	77	119	159	26	11
45 HOLT	499	398	101	240	259	376	86	37

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 2023 relies on income data from 2022.
- 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 deaths, moves, and sales occurring from the time applications were submitted from the county assessors to the Dept. of Revenue (between February 1 and August 1, 2023).
- Data is as of February 3, 2025.

**Table 26C 2024 Homestead Exemption Applications Received & Processed - General Statistics (Continued)**

<b>County No. &amp; Name</b>	<b>Total of All Homestead Exempt. Applications Processed</b>	<b>Total Applications Over Age 65</b>	<b>Total Applications Disabled</b>	<b>Total Applications Married</b>	<b>Total Applications Single</b>	<b>Applications 100% Approved</b>	<b>Applications Partially Approved</b>	<b>Applications Disapproved</b>
46 HOOKER	45	43	2	16	29	37	8	-
47 HOWARD	319	252	67	147	172	231	76	12
48 JEFFERSON	481	429	52	183	298	326	109	46
49 JOHNSON	199	185	14	101	98	126	49	24
50 KEARNEY	251	207	44	123	128	180	54	17
51 KEITH	466	402	64	205	261	313	123	30
52 KEYA PAHA	33	30	3	17	16	25	8	-
53 KIMBALL	212	190	22	100	112	158	43	11
54 KNOX	448	401	47	201	247	326	87	35
55 LANCASTER	8,005	6,457	1,548	3,184	4,821	4,926	2,533	546
56 LINCOLN	1,422	1,213	209	573	849	874	376	172
57 LOGAN	51	40	11	27	24	38	10	3
58 LOUP	30	26	4	23	7	19	9	2
59 MADISON	1,174	1,031	143	491	683	731	367	76
60 MCPHERSON	19	18	1	10	9	14	3	2
61 MERRICK	375	313	62	187	188	271	79	25
62 MORRILL	259	227	32	116	143	179	59	21
63 NANCE	157	134	23	67	90	112	34	11
64 NEMAHA	293	256	37	123	170	206	73	14
65 NUCKOLLS	252	211	41	104	148	197	40	15
66 OTOE	647	565	82	282	365	420	175	52
67 PAWNEE	163	146	17	62	101	116	35	12
68 PERKINS	124	111	13	57	67	82	41	1
69 PHELPS	320	274	46	146	174	208	90	22
70 PIERCE	331	310	21	156	175	215	83	33
71 PLATTE	1,130	985	145	488	642	701	317	112
72 POLK	269	251	18	119	150	178	75	16
73 RED WILLOW	487	392	95	204	283	352	104	31
74 RICHARDSON	444	382	62	176	268	328	94	22
75 ROCK	63	59	4	26	37	42	13	8
76 SALINE	482	432	50	191	291	295	131	56
77 SARPY	4,931	2,624	2,307	2,506	2,425	3,636	1,026	269
78 SAUNDERS	883	751	132	402	481	568	232	83
79 SCOTTS BLUFF	1,714	1,471	243	682	1,032	1,242	352	120
80 SEWARD	617	529	88	294	323	354	191	72
81 SHERIDAN	268	225	43	116	152	208	48	12
82 SHERMAN	194	175	19	79	115	129	49	16
83 SIOUX	45	41	4	22	23	34	10	1
84 STANTON	253	230	23	115	138	166	67	20
85 THAYER	302	283	19	118	184	211	75	16
86 THOMAS	35	32	3	14	21	23	9	3
87 THURSTON	130	118	12	51	79	82	35	13
88 VALLEY	234	212	22	94	140	168	48	18
89 WASHINGTON	752	646	106	326	426	451	233	68
90 WAYNE	224	211	13	96	128	129	63	32
91 WEBSTER	177	158	19	71	106	140	29	8
92 WHEELER	30	26	4	12	18	23	7	-
93 YORK	473	428	45	218	255	326	113	34
<b>STATE TOTALS</b>	<b>60,360</b>	<b>49,175</b>	<b>11,185</b>	<b>25,003</b>	<b>35,357</b>	<b>40,258</b>	<b>15,863</b>	<b>4,239</b>

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 2023 relies on income data from 2022.
- 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 deaths, moves, and sales occurring from the time applications were submitted from the county assessors to the Dept. of Revenue (between February 1 and August 1, 2023).
- Data is as of February 3, 2025.

**Table 26D 2024 Homestead Exemption - Average Residential Value**

County Number & Name	Certified Residential Average Value <a href="#">Stat. § 77-3506.02</a>	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. <a href="#">Stat. § 77-3501.01(1)</a>	Maximum Exempt Amount Disabled Categories <a href="#">Stat. § 77-3501.01(2)</a>	Maximum Residential Value Over Age 65 cat. <a href="#">Stat. § 77-3505.02(1)</a>	Maximum Residential Value Disabled categories <a href="#">Stat. § 77-3505.02(2)</a>
1 ADAMS	189,716	227,659	379,432	426,861	11324	2,148,336,759	189,716	227,660	379,432	426,861
2 ANTELOPE	133,098	159,718	266,196	299,470	3117	414,864,915	133,098	159,718	266,196	299,471
3 ARTHUR	83,176	99,811	166,352	187,146	213	17,716,376	83,176	99,812	166,352	187,146
4 BANNER	105,077	126,092	210,154	236,423	321	33,729,660	105,077	126,093	210,154	236,424
5 BLAINE	81,017	97,220	162,034	182,288	293	23,737,826	81,017	97,221	162,034	182,289
6 BOONE	164,280	197,136	328,560	369,630	2455	403,306,310	164,280	197,136	328,560	369,630
7 BOX BUTTE	123,460	148,152	246,920	277,785	4444	548,653,860	123,460	148,152	246,920	277,785
8 BOYD	51,925	62,310	103,850	116,831	1161	60,283,805	51,925	62,310	103,850	116,832
9 BROWN	101,129	121,355	202,258	227,540	1678	169,694,029	101,129	121,355	202,258	227,541
10 BUFFALO	231,993	278,392	463,986	521,984	16465	3,819,760,212	231,993	278,392	463,986	521,985
11 BURT	158,509	190,211	317,018	356,645	3216	509,761,739	158,509	190,211	317,018	356,646
12 BUTLER	159,053	190,864	318,106	357,869	3663	582,609,260	159,053	190,864	318,106	357,870
13 CASS	230,018	276,022	460,036	517,540	11631	2,675,330,337	230,018	276,022	460,036	517,541
14 CEDAR	134,659	161,591	269,318	302,983	3540	476,691,505	134,659	161,591	269,318	302,983
15 CHASE	152,330	182,796	304,660	342,742	1872	285,161,672	152,330	182,796	304,660	342,743
16 CHERRY	143,362	172,034	286,724	322,564	2704	387,650,336	143,362	172,035	286,724	322,565
17 CHEYENNE	116,775	140,130	233,550	262,744	4217	492,438,872	116,775	140,130	233,550	262,744
18 CLAY	117,809	141,371	235,618	265,070	2977	350,715,015	117,809	141,371	235,618	265,071
19 COLFAX	163,679	196,415	327,358	368,278	3759	615,266,105	163,679	196,415	327,358	368,278
20 CUMING	179,245	215,094	358,490	403,301	3713	665,535,550	179,245	215,094	358,490	403,302
21 CUSTER	116,339	139,607	232,678	261,763	5261	612,055,679	116,339	139,607	232,678	261,763
22 DAKOTA	174,083	208,900	348,166	391,687	6397	1,113,604,723	174,083	208,900	348,166	391,687
23 DAWES	125,676	150,811	251,352	282,771	3523	442,753,121	125,676	150,812	251,352	282,771
24 DAWSON	157,700	189,240	315,400	354,825	8778	1,384,284,152	157,700	189,240	315,400	354,825
25 DEUEL	90,561	108,673	181,122	203,762	959	86,847,899	90,561	108,674	181,122	203,763
26 DIXON	134,690	161,628	269,380	303,052	2390	321,907,570	134,690	161,628	269,380	303,053
27 DODGE	202,652	243,182	405,304	455,967	14134	2,864,270,815	202,652	243,183	405,304	455,967
28 DOUGLAS	275,123	330,148	550,246	619,027	168795	46,439,324,103	275,123	330,148	550,246	619,027
29 DUNDY	111,383	133,660	222,766	250,612	1074	119,624,440	111,383	133,660	222,766	250,612
30 FILLMORE	114,321	137,185	228,642	257,222	2613	298,718,778	114,321	137,186	228,642	257,223
31 FRANKLIN	92,839	111,407	185,678	208,888	1707	158,475,750	92,839	111,407	185,678	208,888
32 FRONTIER	131,947	158,336	263,894	296,881	1217	160,578,618	131,947	158,337	263,894	296,881
33 FURNAS	99,840	119,808	199,680	224,640	2449	244,508,010	99,840	119,808	199,680	224,640
34 GAGE	150,928	181,114	301,856	339,588	9287	1,401,665,120	150,928	181,114	301,856	339,588
35 GARDEN	82,064	98,477	164,128	184,644	1223	100,364,172	82,064	98,477	164,128	184,644
36 GARFIELD	141,170	169,404	282,340	317,632	983	138,769,174	141,170	169,404	282,340	317,633
37 GOSPER	276,539	331,847	553,078	622,213	1181	326,591,468	276,539	331,847	553,078	622,213
38 GRANT	79,301	95,161	158,602	178,427	341	27,041,499	79,301	95,162	158,602	178,428
39 GREELEY	100,015	120,018	200,030	225,034	1176	117,617,342	100,015	120,018	200,030	225,034
40 HALL	204,790	245,748	409,580	460,778	19295	3,951,405,385	204,790	245,748	409,580	460,778
41 HAMILTON	199,888	239,866	399,776	449,748	3950	789,556,913	199,888	239,866	399,776	449,748
42 HARLAN	131,781	158,137	263,562	296,507	1981	261,056,828	131,781	158,138	263,562	296,508
43 HAYES	93,334	112,001	186,668	210,002	486	45,359,950	93,334	112,001	186,668	210,002
44 HITCHCOCK	106,385	127,662	212,770	239,366	1453	154,576,736	106,385	127,662	212,770	239,367
45 HOLT	102,301	122,761	204,602	230,177	4704	481,223,628	102,301	122,762	204,602	230,178

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 in assessment/tax year 2024 relies on income data from 2023; 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 2024 Homestead Exemption - Average Residential Value (Continued)**

County Number & Name	Certified Residential Average Value <a href="#">Stat. § 77-3506.02</a>	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. <a href="#">Stat. § 77-3501.01(1)</a>	Maximum Exempt Amount Disabled Categories <a href="#">Stat. § 77-3501.01(2)</a>	Maximum Residential Value Over Age 65 cat. <a href="#">Stat. § 77-3505.02(1)</a>	Maximum Residential Value Disabled categories <a href="#">Stat. § 77-3505.02(2)</a>
46 HOOKER	108,540	130,248	217,080	244,215	410	44,501,196	108,540	130,248	217,080	244,215
47 HOWARD	167,702	201,242	335,404	377,330	2861	479,792,630	167,702	201,243	335,404	377,330
48 JEFFERSON	115,522	138,626	231,044	259,924	3540	408,945,802	115,522	138,627	231,044	259,925
49 JOHNSON	151,303	181,564	302,606	340,432	2000	302,605,429	151,303	181,564	302,606	340,432
50 KEARNEY	187,934	225,521	375,868	422,852	2828	531,475,550	187,934	225,521	375,868	422,852
51 KEITH	194,230	233,076	388,460	437,018	5107	991,927,590	194,230	233,076	388,460	437,018
52 KEYA PAHA	76,398	91,678	152,796	171,896	565	43,164,455	76,398	91,678	152,796	171,896
53 KIMBALL	117,280	140,736	234,560	263,880	1912	224,239,305	117,280	140,736	234,560	263,880
54 KNOX	102,914	123,497	205,828	231,556	3638	374,397,730	102,914	123,497	205,828	231,557
55 LANCASTER	290,904	349,085	581,808	654,534	99784	29,027,507,500	290,904	349,085	581,808	654,534
56 LINCOLN	176,571	211,885	353,142	397,285	14131	2,495,121,818	176,571	211,886	353,142	397,285
57 LOGAN	92,708	111,250	185,416	208,593	352	32,632,977	92,708	111,250	185,416	208,593
58 LOUP	142,966	171,559	285,932	321,674	514	73,484,255	142,966	171,560	285,932	321,674
59 MADISON	203,796	244,555	407,592	458,541	12407	2,528,484,582	203,796	244,556	407,592	458,541
60 MCPHERSON	81,611	97,933	163,222	183,625	216	17,627,862	81,611	97,934	163,222	183,625
61 MERRICK	173,954	208,745	347,908	391,396	3619	629,536,595	173,954	208,745	347,908	391,397
62 MORRILL	109,054	130,865	218,108	245,372	2351	256,383,806	109,054	130,865	218,108	245,372
63 NANCE	115,980	139,176	231,960	260,955	1635	189,627,005	115,980	139,176	231,960	260,955
64 NEMAHA	134,916	161,899	269,832	303,561	2978	401,778,168	134,916	161,900	269,832	303,561
65 NUCKOLLS	66,553	79,864	133,106	149,744	2282	151,873,250	66,553	79,864	133,106	149,745
66 OTOE	179,670	215,604	359,340	404,258	6636	1,192,284,542	179,670	215,604	359,340	404,258
67 PAWNEE	70,444	84,533	140,888	158,499	1470	103,552,595	70,444	84,533	140,888	158,499
68 PERKINS	148,842	178,610	297,684	334,894	1351	201,084,914	148,842	178,611	297,684	334,895
69 PHELPS	170,119	204,143	340,238	382,768	3815	649,003,162	170,119	204,143	340,238	382,768
70 PIERCE	180,981	217,177	361,962	407,207	3156	571,172,975	180,981	217,178	361,962	407,208
71 PLATTE	240,735	288,882	481,470	541,654	12411	2,987,760,689	240,735	288,882	481,470	541,654
72 POLK	166,814	200,177	333,628	375,332	2419	403,521,738	166,814	200,177	333,628	375,332
73 RED WILLOW	138,642	166,370	277,284	311,944	4574	634,145,319	138,642	166,371	277,284	311,945
74 RICHARDSON	82,002	98,402	164,004	184,504	4017	329,400,855	82,002	98,403	164,004	184,505
75 ROCK	74,069	88,883	148,138	166,655	855	63,328,580	74,069	88,883	148,138	166,656
76 SALINE	169,354	203,225	338,708	381,046	5343	904,857,705	169,354	203,225	338,708	381,047
77 SARPY	314,115	376,938	628,230	706,759	60039	18,859,109,815	314,115	376,938	628,230	706,759
78 SAUNDERS	301,411	361,693	602,822	678,175	9583	2,888,420,304	301,411	361,694	602,822	678,175
79 SCOTTS BLUFF	151,939	182,327	303,878	341,863	14126	2,146,283,475	151,939	182,327	303,878	341,863
80 SEWARD	234,457	281,348	468,914	527,528	6460	1,514,588,550	234,457	281,349	468,914	527,529
81 SHERIDAN	92,377	110,852	184,754	207,848	2658	245,535,894	92,377	110,853	184,754	207,849
82 SHERMAN	114,381	137,257	228,762	257,357	1511	172,829,260	114,381	137,258	228,762	257,358
83 SIOUX	73,644	88,373	147,288	165,699	759	55,895,650	73,644	88,373	147,288	165,699
84 STANTON	220,544	264,653	441,088	496,224	2459	542,316,197	220,544	264,653	441,088	496,224
85 THAYER	114,315	137,178	228,630	257,209	2633	300,989,943	114,315	137,178	228,630	257,209
86 THOMAS	109,731	131,677	219,462	246,895	430	47,183,960	109,731	131,678	219,462	246,895
87 THURSTON	110,930	133,116	221,860	249,592	1592	176,599,287	110,930	133,116	221,860	249,593
88 VALLEY	110,869	133,043	221,738	249,455	1964	217,744,785	110,869	133,043	221,738	249,456
89 WASHINGTON	314,963	377,956	629,926	708,667	7849	2,472,140,115	314,963	377,956	629,926	708,667
90 WAYNE	181,431	217,717	362,862	408,220	3152	571,867,495	181,431	217,718	362,862	408,220
91 WEBSTER	112,939	135,527	225,878	254,113	1757	198,432,245	112,939	135,527	225,878	254,113
92 WHEELER	97,887	117,464	195,774	220,246	570	55,795,155	97,887	117,465	195,774	220,246
93 YORK	146,202	175,442	292,404	328,954	5361	783,787,795	146,202	175,443	292,404	328,955
<b>STATE TOTALS</b>					<b>680,200</b>	<b>155,218,166,520</b>	<b>13,550,603</b>			

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 in assessment/tax year 2024 relies on income data from 2023; 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 2024 Property Tax Relief**

County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed <sup>(1)</sup>	Unused Real Property Tax Credit <sup>(1)</sup>	County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed <sup>(1)</sup>	Unused Real Property Tax Credit <sup>(1)</sup>
1 ADAMS	\$ 6,192,994	\$ 100,046	48 JEFFERSON	\$ 2,870,097	\$ 16,387
2 ANTELOPE	3,864,591	13,863	49 JOHNSON	1,520,322	6,540
3 ARTHUR	390,852	225	50 KEARNEY	3,023,951	22,944
4 BANNER	407,241	0	51 KEITH	3,029,963	33,190
5 BLAINE	480,480	88	52 KEYA PAHA	813,039	1,537
6 BOONE	4,162,085	13,012	53 KIMBALL	1,014,435	9,498
7 BOX BUTTE	2,003,649	18,132	54 KNOX	3,828,312	17,833
8 BOYD	938,601	2,502	55 LANCASTER	50,463,703	1,142,523
9 BROWN	1,396,040	4,187	56 LINCOLN	7,586,388	84,620
10 BUFFALO	9,336,873	141,134	57 LOGAN	535,516	1,579
11 BURT	3,015,942	21,148	58 LOUP	506,844	990
12 BUTLER	3,720,179	14,290	59 MADISON	6,945,153	91,821
13 CASS	5,652,794	101,790	60 MCPHERSON	550,641	99
14 CEDAR	4,125,077	16,322	61 MERRICK	2,752,431	25,830
15 CHASE	2,109,328	8,383	62 MORRILL	1,690,734	6,365
16 CHERRY	3,721,358	8,893	63 NANCE	1,546,505	5,742
17 CHEYENNE	1,821,235	20,498	64 NEMAHA	2,008,818	13,123
18 CLAY	3,229,474	10,393	65 NUCKOLLS	1,695,866	5,470
19 COLFAX	3,129,733	17,923	66 OTOE	3,825,062	40,813
20 CUMING	4,335,997	20,398	67 PAWNEE	1,198,872	3,194
21 CUSTER	4,744,656	16,698	68 PERKINS	2,064,415	6,592
22 DAKOTA	3,260,929	41,974	69 PHELPS	3,541,514	33,540
23 DAWES	1,477,688	13,219	70 PIERCE	3,432,555	15,153
24 DAWSON	5,217,354	48,284	71 PLATTE	8,829,145	114,456
25 DEUEL	579,164	5,710	72 POLK	2,864,889	14,682
26 DIXON	2,584,350	10,758	73 RED WILLOW	1,988,189	29,253
27 DODGE	7,616,671	133,892	74 RICHARDSON	2,375,225	13,108
28 DOUGLAS	81,768,160	1,796,279	75 ROCK	968,036	1,503
29 DUNDY	1,283,153	3,081	76 SALINE	3,458,424	26,368
30 FILLMORE	3,669,601	14,224	77 SARPY	31,082,583	1,193,235
31 FRANKLIN	1,494,886	5,105	78 SAUNDERS	6,921,326	78,845
32 FRONTIER	1,414,855	5,435	79 SCOTTS BLUFF	4,403,464	102,265
33 FURNAS	1,648,066	8,403	80 SEWARD	4,731,733	42,664
34 GAGE	5,068,301	53,652	81 SHERIDAN	1,855,608	8,836
35 GARDEN	1,169,521	3,379	82 SHERMAN	1,438,059	6,518
36 GARFIELD	738,414	3,708	83 SIOUX	961,567	352
37 GOSPER	1,404,849	8,297	84 STANTON	2,480,119	17,680
38 GRANT	532,232	967	85 THAYER	3,131,400	8,879
39 GREELEY	1,514,351	4,583	86 THOMAS	530,837	1,313
40 HALL	9,016,479	187,201	87 THURSTON	1,668,147	2,958
41 HAMILTON	4,824,328	23,516	88 VALLEY	1,574,841	8,415
42 HARLAN	1,773,077	9,535	89 WASHINGTON	5,417,761	63,735
43 HAYES	802,963	261	90 WAYNE	3,574,259	13,481
44 HITCHCOCK	1,058,701	7,312	91 WEBSTER	1,722,035	4,217
45 HOLT	4,577,478	16,155	92 WHEELER	1,006,188	402
46 HOOKER	571,345	1,956	93 YORK	4,672,138	25,140
47 HOWARD	\$ 2,051,801	\$ 17,037	<b>STATE TOTALS</b>	<b>\$ 419,999,004</b>	<b>\$ 6,337,533</b>

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 <sup>(1)</sup>	Unused Real Property Tax Credit <sup>(1)</sup>	County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed <sup>(1)</sup>	Unused Real Property Tax Credit <sup>(1)</sup>
1 ADAMS	\$ 9,527,225	\$ 271,795	48 JEFFERSON	\$ 4,202,428	\$ 34,293
2 ANTELOPE	4,540,258	30,507	49 JOHNSON	2,499,567	19,897
3 ARTHUR	620,434	984	50 KEARNEY	4,493,666	61,048
4 BANNER	645,500	532	51 KEITH	4,045,937	79,139
5 BLAINE	560,905	237	52 KEYA PAHA	589,434	2,141
6 BOONE	3,496,871	23,320	53 KIMBALL	1,706,201	25,845
7 BOX BUTTE	4,258,717	71,804	54 KNOX	4,705,138	39,924
8 BOYD	1,098,157	4,828	55 LANCASTER	101,224,231	3,164,765
9 BROWN	1,635,279	12,531	56 LINCOLN	14,266,084	273,651
10 BUFFALO	18,186,212	432,360	57 LOGAN	651,837	2,984
11 BURT	4,297,166	48,942	58 LOUP	617,174	2,860
12 BUTLER	5,177,733	33,738	59 MADISON	11,641,270	282,455
13 CASS	11,501,626	318,920	60 MCPHERSON	715,969	844
14 CEDAR	4,561,364	33,297	61 MERRICK	3,922,311	58,673
15 CHASE	2,411,755	19,220	62 MORRILL	2,916,289	24,355
16 CHERRY	3,851,301	20,802	63 NANCE	2,357,590	14,019
17 CHEYENNE	3,652,070	77,903	64 NEMAHA	2,888,386	20,519
18 CLAY	4,574,578	36,903	65 NUCKOLLS	2,446,579	19,695
19 COLFAX	5,141,916	49,871	66 OTOE	6,629,743	113,082
20 CUMING	4,870,338	38,696	67 PAWNEE	1,762,202	8,780
21 CUSTER	6,976,736	55,525	68 PERKINS	1,957,884	11,288
22 DAKOTA	5,341,056	128,488	69 PHELPS	5,166,807	66,316
23 DAWES	2,881,611	46,997	70 PIERCE	4,285,330	48,004
24 DAWSON	9,417,425	151,944	71 PLATTE	12,747,494	327,504
25 DEUEL	800,054	11,574	72 POLK	3,458,009	34,872
26 DIXON	3,192,186	22,196	73 RED WILLOW	3,182,803	79,487
27 DODGE	11,465,273	345,202	74 RICHARDSON	3,259,989	32,495
28 DOUGLAS	170,035,210	5,378,728	75 ROCK	1,088,876	2,747
29 DUNDY	1,469,275	5,754	76 SALINE	5,531,901	66,066
30 FILLMORE	4,167,842	25,805	77 SARPY	60,443,652	2,758,417
31 FRANKLIN	2,283,405	14,787	78 SAUNDERS	11,227,089	208,989
32 FRONTIER	2,219,499	12,489	79 SCOTTS BLUFF	8,951,573	352,425
33 FURNAS	2,238,445	22,081	80 SEWARD	6,670,495	109,607
34 GAGE	8,539,295	184,757	81 SHERIDAN	2,611,267	29,192
35 GARDEN	844,299	3,990	82 SHERMAN	2,167,394	16,378
36 GARFIELD	1,267,520	18,605	83 SIOUX	1,352,363	1,458
37 GOSPER	1,826,262	15,641	84 STANTON	3,683,171	51,623
38 GRANT	372,658	715	85 THAYER	3,391,907	18,765
39 GREELEY	1,957,412	9,089	86 THOMAS	590,185	2,158
40 HALL	16,813,766	534,362	87 THURSTON	2,474,887	62,343
41 HAMILTON	6,368,294	66,795	88 VALLEY	2,165,470	19,921
42 HARLAN	2,616,330	25,038	89 WASHINGTON	8,995,610	257,001
43 HAYES	1,082,250	1,161	90 WAYNE	4,955,716	31,111
44 HITCHCOCK	1,604,302	21,331	91 WEBSTER	2,465,408	13,760
45 HOLT	6,168,398	46,306	92 WHEELER	1,049,357	1,215
46 HOOKER	504,487	2,603	93 YORK	6,999,370	80,898
47 HOWARD	\$ 3,768,402	\$ 51,306	<b>STATE TOTALS</b>	<b>\$ 715,987,141</b>	<b>\$ 17,663,466</b>

\*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: 2024 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

**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

Beginning in 2024, the School District Property Tax Relief Credit was implemented and is based on the eligible school taxes levied in the prior year.