

**Table 25A 2025 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	1,137	417	720	\$556,760.81	\$122,445.15	\$434,304.25
2 ANTELOPE	484	220	264	233,104.03	51,388.75	181,705.93
3 ARTHUR	17	8	9	16,509.84	3,667.13	12,842.71
4 BANNER	139	82	57	26,051.11	5,759.43	20,291.68
5 BLAINE	56	34	22	61,545.32	13,518.74	48,026.58
6 BOONE	305	139	166	114,175.39	25,120.51	89,039.00
7 BOX BUTTE	399	167	232	103,102.58	22,680.11	80,410.71
8 BOYD	160	67	93	45,797.14	10,075.05	35,722.09
9 BROWN	236	82	154	132,139.75	29,116.25	103,023.50
10 BUFFALO	1,477	493	984	787,112.26	173,007.88	614,081.85
11 BURT	470	178	292	174,062.59	38,378.86	135,683.73
12 BUTLER	535	299	236	176,472.95	38,678.98	137,793.97
13 CASS	1,218	482	736	539,123.59	118,460.10	420,636.61
14 CEDAR	592	309	283	298,304.24	65,575.74	232,723.35
15 CHASE	243	86	157	141,734.20	31,253.83	110,477.67
16 CHERRY	342	133	209	299,535.51	65,806.21	229,757.08
17 CHEYENNE	539	235	304	179,843.64	39,377.95	140,465.69
18 CLAY	422	191	231	130,988.36	28,783.53	102,181.56
19 COLFAX	434	233	201	136,648.08	29,923.67	106,720.79
20 CUMING	591	340	251	195,622.22	42,832.90	152,782.01
21 CUSTER	506	222	284	176,791.49	38,696.46	138,095.01
22 DAKOTA	577	228	349	394,764.36	86,602.44	308,077.87
23 DAWES	366	137	229	150,112.06	32,918.12	117,187.07
24 DAWSON	918	371	547	342,432.05	75,439.75	266,974.19
25 DEUEL	108	45	63	33,242.12	7,368.28	25,873.86
26 DIXON	292	153	139	90,687.53	19,868.20	70,776.36
27 DODGE	1,632	598	1,034	610,154.67	134,277.44	475,552.86
28 DOUGLAS	18,629	5,564	13,065	11,167,734.75	2,452,863.40	8,714,418.68
29 DUNDY	148	70	78	52,976.98	11,702.89	41,274.11
30 FILLMORE	463	275	188	157,139.39	34,619.75	122,512.16
31 FRANKLIN	260	121	139	74,925.77	16,489.59	58,434.82
32 FRONTIER	174	82	92	64,077.26	14,156.97	49,919.61
33 FURNAS	370	172	198	84,169.40	18,551.62	65,584.94
34 GAGE	1,081	448	633	337,173.69	74,189.86	262,966.65
35 GARDEN	155	54	101	49,013.35	10,819.96	38,193.39
36 GARFIELD	109	48	61	40,579.56	8,915.91	31,662.39
37 GOSPER	134	62	72	127,130.79	27,952.40	99,178.39
38 GRANT	33	17	16	16,264.58	3,513.76	12,750.37
39 GREELEY	153	64	89	52,090.71	11,366.36	40,706.23
40 HALL	2,261	657	1,604	831,655.89	183,119.07	648,488.67
41 HAMILTON	570	241	329	334,614.08	73,162.40	261,442.11
42 HARLAN	228	91	137	63,261.46	14,030.62	49,230.84
43 HAYES	115	52	63	54,888.01	12,043.18	42,776.37
44 HITCHCOCK	476	151	325	56,791.89	12,517.32	44,274.57
45 HOLT	613	256	357	309,392.46	68,226.03	241,165.42
46 HOOKER	44	18	26	14,005.30	3,089.21	10,916.09
47 HOWARD	349	143	206	172,950.17	38,119.75	134,830.28
48 JEFFERSON	425	176	249	144,335.79	31,622.63	112,713.16
49 JOHNSON	275	133	142	114,054.24	24,915.30	89,138.94
50 KEARNEY	355	151	204	179,595.31	39,491.32	140,103.99

**Table 25A 2025 Documentary Stamp Tax Summary (continued)**

County Number & Name	Total Transactions	Exempt Transactions	Net Taxable Transactions	Documentary Stamp Tax Collected	Collection Fee Retained by County	Net Amount Remitted to State
51 KEITH	679	259	420	278,450.61	60,988.48	217,462.14
52 KEYA PAHA	61	30	31	22,282.98	4,877.63	17,405.16
53 KIMBALL	319	170	149	55,725.88	12,252.07	43,473.51
54 KNOX	564	268	296	201,178.90	44,070.85	157,106.40
55 LANCASTER	10,218	3,218	7,000	6,153,086.29	1,351,849.63	4,801,236.66
56 LINCOLN	1,432	518	914	710,538.23	156,570.17	554,347.80
57 LOGAN	43	19	24	64,175.65	14,224.63	49,951.02
58 LOUP	73	40	33	29,234.10	6,404.41	20,596.50
59 MADISON	1,255	460	795	581,302.66	127,673.46	453,618.00
60 MCPHERSON	25	15	10	19,643.32	4,272.64	15,370.68
61 MERRICK	465	211	254	174,712.00	38,351.96	136,353.04
62 MORRILL	263	99	164	105,579.11	23,259.03	82,313.32
63 NANCE	215	104	111	70,757.51	15,575.54	55,181.97
64 NEMAHA	456	215	241	117,959.33	25,909.77	92,044.78
65 NUCKOLLS	298	127	171	90,091.11	19,716.72	70,374.39
66 OTOE	802	354	448	293,922.09	64,579.51	229,342.58
67 PAWNEE	227	120	107	47,772.38	10,504.53	37,267.85
68 PERKINS	235	115	120	99,320.74	21,955.87	77,364.87
69 PHELPS	399	154	245	213,830.96	47,075.69	166,749.88
70 PIERCE	408	191	217	169,799.22	37,276.66	132,502.67
71 PLATTE	1,300	509	791	588,293.90	129,300.24	458,929.98
72 POLK	403	190	213	166,297.31	36,593.67	129,703.64
73 RED WILLOW	444	146	298	159,735.49	35,086.25	124,649.24
74 RICHARDSON	517	250	267	131,437.94	28,854.33	102,583.61
75 ROCK	113	50	63	99,167.23	21,749.51	77,417.72
76 SALINE	609	267	342	185,013.69	40,572.89	144,428.91
77 SARPYP	6,564	1,905	4,659	4,786,062.45	1,052,450.25	3,733,487.71
78 SAUNDERS	1,176	517	659	498,430.12	109,778.52	388,620.00
79 SCOTTS BLUFF	1,298	453	845	438,039.37	96,232.56	341,781.31
80 SEWARD	786	348	438	319,416.32	70,278.52	249,127.92
81 SHERIDAN	283	124	159	107,000.81	23,252.85	83,259.91
82 SHERMAN	200	103	97	63,316.05	13,951.88	49,355.88
83 SIOUX	101	50	51	50,353.88	11,110.47	39,238.44
84 STANTON	324	164	160	165,384.63	36,402.09	128,982.54
85 THAYER	344	147	197	145,696.60	32,015.03	113,681.57
86 THOMAS	30	15	15	2,581.61	570.96	2,010.65
87 THURSTON	599	230	369	97,982.77	21,577.24	76,390.30
88 VALLEY	234	97	137	94,015.87	20,568.32	73,427.73
89 WASHINGTON	802	350	452	491,896.91	107,969.20	383,925.86
90 WAYNE	379	182	197	123,892.20	27,299.42	96,592.78
91 WEBSTER	280	132	148	73,123.44	16,022.78	57,047.00
92	48	19	29	26,665.63	5,873.11	20,784.66
93 YORK	668	307	361	279,211.12	61,262.72	217,948.25
<b>STATE TOTALS</b>	<b>77,554</b>	<b>28,237</b>	<b>49,317</b>	<b>\$ 39,238,017</b>	<b>\$ 8,622,663</b>	<b>\$ 30,607,329</b>

\*\*Due to the change in the documentary stamp tax on September 3, 2025, there are some errors in the collection amounts taken by counties. These errors amount to \$8,025. DOR is currently auditing these collection fees, and corrections will be made in 2026.

**Table 25B 2025 Documentary Stamp Tax Disbursement**

<b>County Number &amp; Name</b>	<b>Amount Received</b>	<b>Affordable Housing Trust Fund</b>	<b>Site/Building Development Fund</b>	<b>Homeless Shelter Asst Trust Fund</b>	<b>Behavioral Health Svcs Fund</b>	<b>Dom. Violence Sex Trafficking Survivor Hsg</b>
1 ADAMS	\$434,304.25	\$232,667.71	\$61,228.33	\$61,228.33	\$73,474.00	\$5,705.88
2 ANTELOPE	181,705.93	97,645.69	25,696.23	25,696.23	30,835.47	1,832.31
3 ARTHUR	12,842.71	6,968.46	1,833.80	1,833.80	2,200.56	6.09
4 BANNER	20,291.68	10,944.29	2,880.08	2,880.08	3,456.12	131.11
5 BLAINE	48,026.58	25,688.71	6,760.17	6,760.17	8,112.20	705.33
6 BOONE	89,039.00	47,726.41	12,559.58	12,559.58	15,071.51	1,121.92
7 BOX BUTTE	80,410.71	43,091.19	11,339.82	11,339.82	13,607.77	1,032.11
8 BOYD	35,722.09	19,144.92	5,038.13	5,038.13	6,045.76	455.15
9 BROWN	103,023.50	55,327.62	14,559.87	14,559.87	17,471.87	1,104.27
10 BUFFALO	614,081.85	328,742.39	86,511.17	86,511.17	103,813.37	8,503.75
11 BURT	135,683.73	72,928.70	19,191.78	19,191.78	23,030.10	1,341.37
12 BUTLER	137,793.97	73,498.61	19,341.76	19,341.76	23,210.08	2,401.76
13 CASS	420,636.61	225,086.97	59,233.41	59,233.41	71,080.09	6,002.73
14 CEDAR	232,723.35	124,606.05	32,791.08	32,791.08	39,349.31	3,185.83
15 CHASE	110,477.67	59,388.08	15,628.47	15,628.47	18,754.13	1,078.52
16 CHERRY	229,757.08	122,973.26	32,361.37	32,361.37	38,833.66	3,227.42
17 CHEYENNE	140,465.69	74,826.73	19,691.26	19,691.26	23,629.49	2,626.95
18 CLAY	102,181.56	54,683.08	14,390.29	14,390.29	17,268.34	1,449.56
19 COLFAX	106,720.79	56,859.66	14,963.08	14,963.08	17,955.69	1,979.28
20 CUMING	152,782.01	81,388.15	21,417.94	21,417.94	25,701.53	2,856.45
21 CUSTER	138,095.01	73,531.74	19,350.46	19,350.46	23,220.56	2,641.79
22 DAKOTA	308,077.87	164,520.18	43,294.75	43,294.75	51,953.73	5,014.46
23 DAWES	117,187.07	62,548.21	16,460.04	16,460.04	19,752.05	1,966.73
24 DAWSON	266,974.19	143,343.46	37,721.96	37,721.96	45,266.35	2,920.46
25 DEUEL	25,873.86	14,001.50	3,684.61	3,684.61	4,421.52	81.62
26 DIXON	70,776.36	37,731.52	9,929.36	9,929.36	11,915.21	1,270.91
27 DODGE	475,552.86	254,988.51	67,102.24	67,102.24	80,522.65	5,837.22
28 DOUGLAS	8,714,418.68	4,660,756.92	1,226,514.99	1,226,514.99	1,471,817.97	128,813.81
29 DUNDY	41,274.11	22,238.20	5,852.16	5,852.16	7,022.60	308.99
30 FILLMORE	122,512.16	65,781.63	17,310.92	17,310.92	20,773.13	1,335.56
31 FRANKLIN	58,434.82	31,333.30	8,245.61	8,245.61	9,894.71	715.59
32 FRONTIER	49,919.61	26,901.17	7,079.26	7,079.26	8,495.13	364.79
33 FURNAS	65,584.94	35,235.27	9,272.44	9,272.44	11,126.91	677.88
34 GAGE	262,966.65	140,968.67	37,097.03	37,097.03	44,516.43	3,287.49
35 GARDEN	38,193.39	20,560.47	5,410.65	5,410.65	6,492.77	318.85
36 GARFIELD	31,662.39	16,941.56	4,458.32	4,458.32	5,349.97	454.22
37 GOSPER	99,178.39	53,115.90	13,977.87	13,977.87	16,773.42	1,333.33
38 GRANT	12,750.37	6,676.64	1,756.99	1,756.99	2,108.39	451.36
39 GREELEY	40,706.23	21,589.07	5,681.34	5,681.34	6,817.59	936.89
40 HALL	648,488.67	347,943.15	91,563.99	91,563.99	109,876.75	7,540.79
41 HAMILTON	261,442.11	139,019.44	36,584.05	36,584.05	43,900.88	5,353.69
42 HARLAN	49,230.84	26,661.51	7,016.21	7,016.21	8,419.45	117.46
43 HAYES	42,776.37	22,848.97	6,012.92	6,012.92	7,215.47	686.09
44 HITCHCOCK	44,274.57	23,785.79	6,259.42	6,259.42	7,511.30	458.64
45 HOLT	241,165.42	129,644.67	34,117.03	34,117.03	40,940.42	2,346.27

**Table 25B 2025 Documentary Stamp Tax Disbursement (continued)**

<b>County Number &amp; Name</b>	<b>Amount Received</b>	<b>Affordable Housing Trust Fund</b>	<b>Site/Building Development Fund</b>	<b>Homeless Shelter Asst Trust Fund</b>	<b>Behavioral Health Svcs Fund</b>	<b>Dom. Violence Sex Trafficking Survivor Hsg</b>
46 HOOKER	10,916.09	5,870.24	1,544.78	1,544.78	1,853.74	102.55
47 HOWARD	134,830.28	72,436.20	19,062.19	19,062.19	22,874.60	1,395.10
48 JEFFERSON	112,713.16	60,089.98	15,813.14	15,813.14	18,975.80	2,021.10
49 JOHNSON	89,138.94	47,344.39	12,459.07	12,459.07	14,950.87	1,925.54
50 KEARNEY	140,103.99	75,042.48	19,748.02	19,748.02	23,697.62	1,867.85
51 KEITH	217,462.14	115,891.54	30,497.79	30,497.79	36,597.32	3,977.70
52 KEYA PAHA	17,405.16	9,268.46	2,439.05	2,439.05	2,926.87	331.73
53 KIMBALL	43,473.51	23,281.44	6,126.76	6,126.76	7,352.07	586.48
54 KNOX	157,106.40	83,743.48	22,037.75	22,037.75	26,445.31	2,842.11
55 LANCASTER	4,801,236.66	2,568,819.57	676,005.16	676,005.16	811,206.20	69,200.57
56 LINCOLN	554,347.80	297,725.57	78,348.83	78,348.83	94,018.61	5,905.96
57 LOGAN	49,951.02	27,030.23	7,113.22	7,113.22	8,535.86	158.49
58 LOUP	20,596.50	11,004.15	2,895.83	2,895.83	3,474.98	325.71
59 MADISON	453,618.00	242,602.56	63,842.77	63,842.77	76,611.32	6,718.58
60 MCPHERSON	15,370.68	8,118.91	2,136.54	2,136.54	2,563.86	414.83
61 MERRICK	136,353.04	72,873.72	19,177.28	19,177.28	23,012.73	2,112.03
62 MORRILL	82,313.32	44,194.05	11,630.00	11,630.00	13,956.00	903.27
63 NANCE	55,181.97	29,597.11	7,788.70	7,788.70	9,346.44	661.02
64 NEMAHA	92,044.78	49,231.92	12,955.76	12,955.76	15,546.91	1,354.43
65 NUCKOLLS	70,374.39	37,466.12	9,859.50	9,859.50	11,831.39	1,357.88
66 OTOE	229,342.58	122,715.66	32,293.59	32,293.59	38,752.32	3,287.42
67 PAWNEE	37,267.85	19,960.99	5,252.88	5,252.88	6,303.47	497.63
68 PERKINS	77,364.87	41,721.36	10,979.30	10,979.30	13,175.17	509.74
69 PHELPS	166,749.88	89,451.73	23,539.94	23,539.94	28,247.92	1,970.35
70 PIERCE	132,502.67	70,823.62	18,637.80	18,637.80	22,365.35	2,038.10
71 PLATTE	458,929.98	245,666.54	64,649.09	64,649.09	77,578.91	6,386.35
72 POLK	129,703.64	69,536.36	18,299.05	18,299.05	21,958.85	1,610.33
73 RED WILLOW	124,649.24	66,671.79	17,545.21	17,545.21	21,054.25	1,832.78
74 RICHARDSON	102,583.61	54,829.75	14,428.87	14,428.87	17,314.65	1,581.47
75 ROCK	77,417.72	41,328.95	10,876.01	10,876.01	13,051.25	1,285.50
76 SALINE	144,428.91	77,091.31	20,287.19	20,287.19	24,344.62	2,418.60
77 SARPY	3,733,487.71	1,999,829.74	526,270.95	526,270.95	631,525.19	49,590.88
78 SAUNDERS	388,620.00	208,587.98	54,891.55	54,891.55	65,869.89	4,379.03
79 SCOTTS BLUFF	341,781.31	182,850.28	48,118.49	48,118.49	57,742.21	4,951.84
80 SEWARD	249,127.92	133,540.10	35,142.14	35,142.14	42,170.56	3,132.98
81 SHERIDAN	83,259.91	43,930.49	11,560.66	11,560.66	13,872.80	2,335.30
82 SHERMAN	49,355.88	26,507.44	6,975.66	6,975.66	8,370.79	526.33
83 SIOUX	39,238.44	21,109.89	5,555.22	5,555.22	6,666.27	351.84
84 STANTON	128,982.54	69,172.29	18,203.23	18,203.23	21,843.88	1,559.91
85 THAYER	113,681.57	60,835.79	16,009.43	16,009.43	19,211.29	1,615.63
86 THOMAS	2,010.65	1,084.93	285.50	285.50	342.61	12.11
87 THURSTON	76,390.30	40,993.69	10,787.84	10,787.84	12,945.41	875.52
88 VALLEY	73,427.73	39,073.95	10,282.61	10,282.61	12,339.15	1,449.41
89 WASHINGTON	383,925.86	205,164.75	53,990.71	53,990.71	64,788.87	5,990.82
90 WAYNE	96,592.78	51,875.18	13,651.37	13,651.37	16,381.63	1,033.23

**Table 25B 2025 Documentary Stamp Tax Disbursement (continued)**

<b>County Number &amp; Name</b>	<b>Amount Received</b>	<b>Affordable Housing Trust Fund</b>	<b>Site/Building Development Fund</b>	<b>Homeless Shelter Asst Trust Fund</b>	<b>Behavioral Health Svcs Fund</b>	<b>Dom. Violence Sex Trafficking Survivor Hsg</b>
91 WEBSTER	57,047.00	30,418.77	8,004.96	8,004.96	9,605.94	1,012.37
92 WHEELER	20,784.66	11,156.14	2,935.83	2,935.83	3,522.98	233.88
93 YORK	217,948.25	116,412.81	30,634.95	30,634.95	36,761.93	3,503.61
<b>STATE TOTALS</b>	<b>30,607,328.99</b>	<b>16,380,828.53</b>	<b>4,310,744.41</b>	<b>4,310,744.41</b>	<b>5,172,893.07</b>	<b>432,118.57</b>

Note:

The actual amount disbursed may vary due to rounding difference.