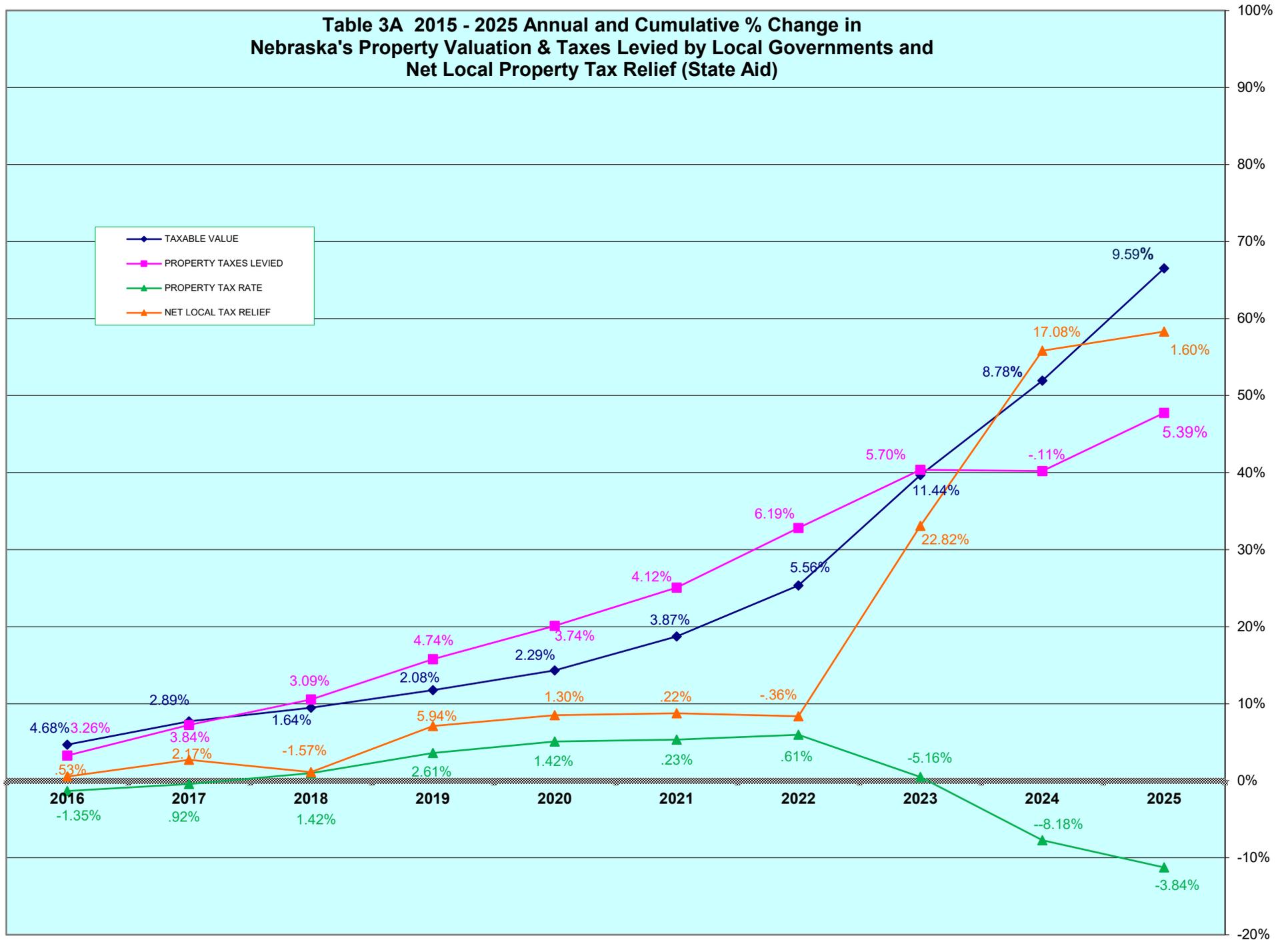


**Table 3A 2015 - 2025 Annual and Cumulative % Change in
Nebraska's Property Valuation & Taxes Levied by Local Governments and
Net Local Property Tax Relief (State Aid)**



**Table 3B Data for Graph; Annual & Cumulative % Change 2015-2025
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 ^{(1) & (2)}	Annual % chg	Cumulative % chg
2015	227,668,925,779			3,781,433,467			1.6609%			1,379,768,015		
2016	238,324,364,379	4.68%	4.68%	3,904,884,977	3.26%	3.26%	1.6385%	-1.35%	-1.35%	1,387,139,187	0.53%	0.53%
2017	245,203,340,134	2.89%	7.70%	4,054,737,530	3.84%	7.23%	1.6536%	0.92%	-0.44%	1,417,247,403	2.17%	2.72%
2018	249,234,881,561	1.64%	9.47%	4,179,992,372	3.09%	10.54%	1.6771%	1.42%	0.98%	1,395,031,773	-1.57%	1.11%
2019	254,420,007,333	2.08%	11.75%	4,378,148,328	4.74%	15.78%	1.7208%	2.61%	3.61%	1,477,844,456	5.94%	7.11%
2020	260,240,097,486	2.29%	14.31%	4,541,712,238	3.74%	20.11%	1.7452%	1.42%	5.08%	1,497,092,937	1.30%	8.50%
2021	270,323,853,894	3.87%	18.74%	4,728,843,465	4.12%	25.05%	1.7493%	0.23%	5.32%	1,500,454,781	0.22%	8.75%
2022	285,347,316,925	5.56%	25.33%	5,021,777,070	6.19%	32.80%	1.7599%	0.61%	5.96%	1,495,064,331	-0.36%	8.36%
2023	318,001,996,556	11.44%	39.68%	5,307,865,388	5.70%	40.37%	1.6691%	-5.16%	0.49%	1,836,230,726	22.82%	33.08%
2024	345,931,434,188	8.78%	51.94%	5,301,852,703	-0.11%	40.21%	1.5326%	-8.18%	-7.72%	2,149,946,037	17.08%	55.82%
2025	379,118,936,070	9.59%	66.52%	5,587,369,523	5.39%	47.76%	1.4738%	-3.84%	-11.26%	2,184,293,822	1.60%	58.31%

(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., 2025 = FY 2025-2026, per DAS Budget Division February 2026. Value, Taxes, and Tax Rates from Certificates of Taxes Levied Reports (CTL), filed with Property Assessment Division.

Table 3C 2015 to 2025 State Aid History, By Categories

	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 Actual	FY2025-26 Appropriation
Aid to Municipalities	0	0	0	0	0						
Local Transit Assistance											
Total Municipalities	0										
Aid to Counties											
County Tax Relief Program											
Jail Reimbursement Assistance											
Local Prosecution Aid											
County Juvenile Services Aid	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	5,593,230	5,798,000
County Justice Reinvestment Grants				443,701	0	413,724	184,894	97,440	85,000	83,830	327,736
Juvenile Planning Grants											
Indigent Defense											
Total Counties	5,829,848	5,834,471	5,459,485	5,831,902	5,643,380	5,909,223	5,314,999	5,315,640	5,811,359	5,677,060	6,125,736
Teacher Salary Aid											
State Aid to Schools (TEEOSA)	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	1,051,062,317	1,079,453,304
Option Enrollment Transportation											
Special Education	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	254,280,196	235,724,424
Special Education paid from Educaiton Future Fund									246,489,662	255,910,044	291,390,830
School Lunch	392,031	376,351	392,032	376,351	392,032	392,032	392,032	392,032	394,770	391,728	392,032
School Breakfast Reimbursement	540,557	538,600	609,524	617,898	617,898	616,893	1,005	1,144,820	604,677	612,236	617,898
Summer Food Service	43,854	32,681	32,681	126,400	90,000	90,000	90,000	90,000	4,315	33,332	90,000
Master Teacher Program Aid	344,975	0	0	0	0	0	0	0	0	0	0
Early Childhood Programs	5,578,831	8,419,357	7,205,890	8,436,823	8,788,357	8,594,301	10,884,259	11,961,998	10,601,839	10,820,438	11,288,357
Vocational & Adult Education	214,664	197,129	193,543	206,077	214,664	261,994	229,169	230,670	219,655	213,251	214,664
High School Equivalency Program Providers							750,000	750,000	644,477	855,523	750,000
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	419,886	277,238	400,000
Learning Community Aid	500,000	500,000	500,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000
ESU Core Services/Technology	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	13,085,000
School Revenue Loss Mitigation											
Gifted Education/High Ability Learners	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	2,342,962
Hardship Fund											
Wards of the Court	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	15,560,680	15,716,287
Teacher World Aid											
Economic Education Aid											
School Employees Retirement	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	58,076,131	28,149,249
Foundation Aid paid from Educaiton Future Fund									112,353,248	112,309,502	112,977,519
Total Education	1,275,046,605	1,284,509,540	1,313,470,235	1,290,623,997	1,371,653,685	1,387,625,375	1,388,494,693	1,379,944,361	1,718,480,195	1,776,829,554	1,793,062,526
Community Colleges	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	111,054,477
Dual Enrollment State Support							2,015,583	3,062,234	3,062,234	3,062,234	8,062,234
Community Colleges Levy Reduction									0	253,322,713	265,988,849
LB 881 Comm. College Aid											
Total Community Colleges	98,891,562	96,795,176	98,317,683	98,575,874	100,547,391	103,558,339	106,645,089	109,804,330	111,939,172	367,439,424	385,105,560
Natural Resources Districts	0	0	0	0	0	0	0	0	0	0	0
Homestead Exemption	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	151,100,384	159,917,000
LB 881/367/34 Property Tax Credit	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	1,163,588,910	1,244,000,000
Personal Property Tax Credit		13,319,778	14,132,163	13,970,542	14,037,182	0	0	0	0	0	0
Statewide Total	1,653,554,910	1,677,431,616	1,735,032,628	1,716,829,559	1,854,438,109	1,872,985,138	1,911,211,114	1,927,298,886	2,340,197,847	3,464,635,331	3,588,210,822
<i>Net Local Relief excluding Homestead, PTX Credit, SDPT</i>	<i>\$1,379,768,015</i>	<i>\$1,387,139,187</i>	<i>\$1,417,247,403</i>	<i>\$1,395,031,773</i>	<i>\$1,477,844,456</i>	<i>\$1,497,092,937</i>	<i>\$1,500,454,781</i>	<i>\$1,495,064,331</i>	<i>\$1,836,230,726</i>	<i>\$2,149,946,037</i>	<i>\$2,184,293,822</i>

273,786,895 290,292,429 317,785,225 321,797,786 376,593,653 375,892,201 410,756,333 432,234,555 503,967,121 1,314,689,294 1,403,917,000

Source: NE DAS, Budget Division

LB34 School District Property Tax Relief Credit new for 2024-2025

FY2021-FY2025 includes High School Equivalency Program Providers Fund

Table 3D 2015 to 2025 Relationships between Property Taxes and Local Tax Relief (State Aid)

Relationship between Taxes Levied, plus Motor Vehicle Tax ⁽¹⁾ and Net Local Tax Relief ^{(2) & (4)}													
Year	Taxes Levied w/o Motor Veh. ⁽¹⁾	MV Tax & fee ⁽¹⁾	Total Taxes Levied PLUS MV	Annual % chg	Cumltv. % chg	Net Local Tax Relief ⁽²⁾	Annual % chg	Cumltv. % chg	Taxes Levied + MV Plus NET Local Relief	Annual % chg	Cumltv. % chg	Split between PropTax + MV	NET Local Relief
2015	3,781,433,467	265,046,106	4,046,479,573			1,379,768,015			5,426,247,588			75%	25%
2016	3,904,884,977	277,084,448	4,181,969,425	3.35%	3.35%	1,387,139,187	0.53%	0.53%	5,569,108,612	2.63%	2.63%	75%	25%
2017	4,054,737,530	291,839,945	4,346,577,475	3.94%	7.42%	1,417,247,403	2.17%	2.72%	5,763,824,878	3.50%	6.22%	75%	25%
2018	4,179,992,372	302,348,840	4,482,341,212	3.12%	10.77%	1,395,031,773	-1.57%	1.11%	5,877,372,985	1.97%	8.31%	76%	24%
2019	4,378,148,328	316,389,922	4,694,538,250	4.73%	16.02%	1,477,844,456	5.94%	7.11%	6,172,382,705	5.02%	13.75%	76%	24%
2020	4,541,712,238	321,093,434	4,862,805,672	3.58%	20.17%	1,497,092,937	1.30%	8.50%	6,359,898,609	3.04%	17.21%	76%	24%
2021	4,728,843,465	324,099,210	5,052,942,675	3.91%	24.87%	1,500,454,781	0.22%	8.75%	6,553,397,455	3.04%	20.77%	77%	23%
2022	5,021,777,070	325,385,913	5,347,162,983	5.82%	32.14%	1,495,064,331	-0.36%	8.36%	6,842,227,314	4.41%	26.10%	78%	22%
2023	5,307,865,388	352,772,206	5,660,637,594	5.86%	39.89%	1,836,230,726	22.82%	33.08%	7,496,868,320	9.57%	38.16%	76%	24%
2024	5,301,852,703	369,441,931	5,671,294,634	0.19%	40.15%	2,149,946,037	17.08%	55.82%	7,821,240,672	4.33%	44.14%	73%	27%
2025	5,587,369,523	379,823,477	5,967,193,000	5.22%	47.47%	2,184,293,822	1.60%	58.31%	8,151,486,822	4.22%	50.22%	73%	27%

Tax Relief Hmstd & Tax Credit ⁽²⁾	Relationship between Property Taxes, excluding MV ⁽¹⁾ and Net Local Tax Relief ^{(2) & (4)}												
	Year	Taxes Levied w/o Motor Veh. ⁽¹⁾	Annual % chg	Cumltv. % chg	NET Local Tax Relief ⁽²⁾	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	
273,786,895	2015	3,781,433,467			1,379,768,015			5,161,201,482			73%	27%	
290,292,429	2016	3,904,884,977	3.26%	3.26%	1,387,139,187	0.53%	0.53%	5,292,024,164	2.53%	2.53%	74%	26%	
317,785,225	2017	4,054,737,530	3.84%	7.23%	1,417,247,403	2.17%	2.72%	5,471,984,933	3.40%	6.02%	74%	26%	
322,027,214	2018	4,179,992,372	3.09%	10.54%	1,395,031,773	-1.57%	1.11%	5,575,024,145	1.88%	8.02%	75%	25%	
376,593,653	2019	4,378,148,328	4.74%	15.78%	1,477,844,456	5.94%	7.11%	5,855,992,784	5.04%	13.46%	75%	25%	
375,892,201	2020	4,541,712,238	3.74%	20.11%	1,497,092,937	1.30%	8.50%	6,038,805,175	3.12%	17.00%	75%	25%	
410,756,333	2021	4,728,843,465	4.12%	25.05%	1,500,454,781	0.22%	8.75%	6,229,298,246	3.15%	20.69%	76%	24%	
432,234,555	2022	5,021,777,070	6.19%	32.80%	1,495,064,331	-0.36%	8.36%	6,516,841,401	4.62%	26.27%	77%	23%	
503,967,121	2023	5,307,865,388	5.70%	40.37%	1,836,230,726	22.82%	33.08%	7,144,096,114	9.63%	38.42%	74%	26%	
1,314,689,294	2024	5,301,852,703	-0.11%	40.21%	2,149,946,037	17.08%	55.82%	7,451,798,740	4.31%	44.38%	71%	29%	
1,403,917,000	2025	5,587,369,523	5.39%	47.76%	2,184,293,822	1.60%	58.31%	7,771,663,345	4.29%	50.58%	72%	28%	

Relationship between School Non-Bond Taxes Levied (plus Motor Vehicle Tax ⁽¹⁾) and Total Local Education Tax Relief ^{(2), (3) & (4)}													
Year	School Non-bond Tax w/o Motor Veh. ⁽¹⁾	Sch Non-bond MV tax ⁽¹⁾	School non-bond PropTax + MV	Annual % chg	Cumltv. % chg	Total Education Tax Relief ⁽³⁾	Annual % chg	Cumltv. % chg	Sch non-bond tax+MV PLUS Educ. Relief	Annual % chg	Cumltv. % chg	Split between SchnonbndTx+MV	Local Educ Relief
2015	2,076,688,870	146,091,290	2,222,780,160			1,275,046,605			3,497,826,765			64%	36%
2016	2,135,898,059	152,884,291	2,288,782,350	2.97%	2.97%	1,284,509,540	0.74%	0.74%	3,573,291,890	2.16%	2.16%	64%	36%
2017	2,203,697,751	161,404,394	2,365,102,145	3.33%	6.40%	1,313,470,235	2.25%	3.01%	3,678,572,380	2.95%	5.17%	64%	36%
2018	2,263,574,363	167,318,624	2,430,892,987	2.78%	9.36%	1,290,623,997	-1.74%	1.22%	3,721,516,984	1.17%	6.40%	65%	35%
2019	2,352,619,815	175,420,223	2,528,040,038	4.00%	13.73%	1,371,653,685	6.28%	7.58%	3,899,693,723	4.79%	11.49%	65%	35%
2020	2,436,489,195	178,054,680	2,614,543,875	3.42%	17.62%	1,387,625,375	1.16%	8.83%	4,002,169,251	2.63%	14.42%	65%	35%
2021	2,566,095,513	179,510,755	2,745,606,268	5.01%	23.52%	1,388,494,693	0.06%	8.90%	4,134,100,961	3.30%	18.19%	66%	34%
2022	2,686,853,985	180,154,320	2,867,008,305	4.42%	28.98%	1,379,944,361	-0.62%	8.23%	4,246,952,666	2.73%	21.42%	68%	32%
2023	2,771,981,701	195,858,949	2,967,840,649	3.52%	33.52%	1,718,480,195	24.53%	34.78%	4,686,320,844	10.35%	33.98%	63%	37%
2024	2,851,799,949	204,249,246	3,056,049,195	2.97%	37.49%	1,776,829,554	3.40%	39.35%	4,832,878,749	3.13%	38.17%	63%	37%
2025	2,976,438,667	211,373,157	3,187,811,824	4.31%	43.42%	1,793,062,526	0.91%	40.63%	4,980,874,350	3.06%	42.40%	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 and the School District 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).

(4) 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.