NEBRASKA
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DEPARTMENT OF REVENUE

Jim Pillen, Governor

September 2026

This 2025-26 Report of State Aid to Local Subdivisions was prepared by the Nebraska Department of Revenue (DOR) pursuant to **Neb. Rev. Stat. § 77-1704.01** for distribution to Nebraska taxpayers.

Section One contains a schedule for all 93 counties listing the local subdivisions receiving state aid. Each schedule includes the total amount of property taxes levied in 2025 for collection in 2026, and the amount of general fund aid from state sources for FY 2025-26. Only the subdivisions required by statute are listed. Total property taxes levied include property taxes levied, and amounts reimbursed under the homestead exemption program and the property tax programs.

The total for each local subdivision receiving funds is listed separately on each county's schedule. The total amounts of property taxes levied and state aid for each local subdivision reflect the entire amount received by the local subdivision as a whole, not just the portion of the local subdivision in that county. To avoid double counting, these totals are only shown in the county where the local subdivision is considered headquartered.

Section Two includes a tabulation of specific aid programs funded by the Legislature from state revenue sources, and a summary of state aid paid to local subdivisions in each county.

If you have any questions regarding this report, please contact Hoa Phu Tran in DOR's Research Section at 402-471-5896, or hoaphu.tran@nebraska.gov.

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