



## FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:  
Ruth A. Sorensen, Property Tax Administrator  
Property Assessment Division  
402-471-5962

## Real Property Tax Credit (non-agland) and Agricultural Land Tax Credit for Tax Year 2022

SEPTEMBER 15, 2022 (LINCOLN, NEB.) – The State of Nebraska is providing property owners tax relief by crediting them with a portion of the real property taxes levied in 2022. The Property Tax Credit Act (Act) provides a real property tax credit based upon the credit allocation valuation of each parcel of real property compared to the credit allocation valuation of all real property in the state. For purposes of the Act, credit allocation valuation means 120% of the taxable value of agricultural and horticultural land and agricultural and horticultural land receiving special valuation. For all other real property, other than agricultural land, credit allocation valuation means 100% of the taxable value. The total amount of credit available for statewide distribution in 2022 is \$313 million.

The Act requires allocation of the credit monies based on the credit allocation value, therefore, there are two rates of credit. One rate is applicable to all real property other than land classified as agricultural and horticultural land. The second tax credit rate is only applicable to the portion of the real property parcel classified as agricultural and horticultural land and agricultural and horticultural land receiving special valuation. This is referred to as the “agland tax credit.”

**Real property (non-agland) tax credit rate is \$106.59 per \$100,000 of valuation.**

**Agland tax credit rate is \$127.89 per \$100,000 of valuation.**

Allocation of the total credit money of \$313 million was determined as follows:

	<b>Credit Allocation Value</b>	<b>% of Total</b>	<b>Allocation of \$313 million</b>
Real Property Non-Agland	186,136,212,278	63.39%	\$198,410,700
Agland at 120%	107,519,390,888	36.61%	\$114,589,300
Total	293,655,603,166	100%	\$313,000,000

Real property (non-agland) rate of credit was determined as follows:

- \$198,410,700 divided by real property (non-agland) value 186,136,212,278 = .0010659 or \$106.59 per 100,000 of taxable real property (non-agland) value.

Agland rate of credit was determined as follows:

- \$114,589,300 divided by taxable agland value 89,599,492,405 = .0012789  
or \$127.89 per 100,000 of taxable agland value.

The real property tax credit rate is multiplied by the parcel's taxable value (non-agland) and the agland rate tax credit rate is multiplied by the taxable value of land classified as agricultural and horticultural land and agricultural and horticultural land receiving special value.

The real property tax credit is not a reduction in the levy or tax rate. The rates of credit have no impact on the property tax rates set by political subdivisions. The real property tax credit will be shown on tax statements as a credit after the full taxes levied. The property tax credit will be reflected as a reduction in real property tax due on the 2022 tax statements.

The amounts of real property tax credit for 2022 are being certified to the State Treasurer and the counties today. Attached are two documents that show the amount of tax credits certified for each county and the real property value eligible for the property tax credit in each county.

Real property tax credit information can be found at [revenue.nebraska.gov/PAD](https://revenue.nebraska.gov/PAD), see [Property Assessment Directive 21-1](#).

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**Nebraska Department of Revenue Property Assessment Division**  
**2022 Certification of Real Property Tax Credit, pursuant to Neb. Rev. Stat. § 77-4212 and Directive 21-1**

**NonAgland Real Property Rate of Credit = \$106.59 per \$100,000 Valuation**  
**Agricultural and Horticultural Land Rate of Credit = 127.89 per \$100,000 Valuation**  
**9/15/2022**

Co#	County Name	NonAgland Real Property Value Eligible for Tax Credit*	County's % of State Total NonAgland Real Property Value	Taxable Agland Value Eligible for Agland Credit	Agland Value @120% for Tax Credit Allocation	County's % of State Total Agland @120% Property Value	NonAgland 1st half \$99,205,350	NonAgland 2nd half \$99,205,350	Agland 1st half \$57,294,650	Agland 2nd half \$57,294,650	Total		Total Tax Credit for 2022	Rate of credit NonAgland county's share NonAgland Credit \$\$ divided by county's NonAgland Value	Rate of credit Agland county's share Agland Credit \$\$ divided by county's Taxable Agland Value
											NonAg 1st half \$156,500,000	NonAg 2nd half \$156,500,000			
1	Adams	\$2,503,690,239	1.3450849829%	1,466,200,934	\$1,759,441,121	1.6363942415%	\$1,334,396.27	\$1,334,396.27	\$937,566.35	\$937,566.35	\$2,271,962.62	\$2,271,962.62	\$4,543,925.24	0.0010659	0.0012789
2	Antelope	665,933,971	0.3577670153%	1,783,673,200	2,140,407,840	1.9907179741%	354,924.02	354,924.02	1,140,574.90	1,140,574.90	1,495,498.92	1,495,498.92	2,990,997.84	0.0010659	0.0012789
3	Arthur	22,943,288	0.0123260744%	234,303,229	281,163,875	0.2615006211%	12,228.13	12,228.13	149,825.87	149,825.87	162,054.00	162,054.00	324,108.00	0.0010659	0.0012789
4	Banner	45,079,521	0.0242185658%	214,902,544	257,883,053	0.2398479482%	24,026.11	24,026.11	137,420.04	137,420.04	161,446.15	161,446.15	322,892.30	0.0010659	0.0012789
5	Blaine	64,502,349	0.0346533048%	276,566,055	331,879,266	0.3086692207%	34,377.93	34,377.93	176,850.95	176,850.95	211,228.88	211,228.88	422,457.76	0.0010659	0.0012789
6	Boone	570,935,251	0.3067298104%	1,685,209,350	2,022,251,220	1.8808246618%	304,292.38	304,292.38	1,077,611.91	1,077,611.91	1,381,904.29	1,381,904.29	2,763,808.58	0.0010659	0.0012789
7	Box Butte	901,954,191	0.4845667482%	568,937,903	682,725,484	0.6349789358%	480,716.14	480,716.14	363,808.96	363,808.96	844,525.10	844,525.10	1,689,050.20	0.0010659	0.0012789
8	Boyd	90,822,273	0.0487934464%	485,213,860	582,256,632	0.5415363938%	48,405.71	48,405.71	310,271.38	310,271.38	358,677.09	358,677.09	717,354.18	0.0010659	0.0012789
9	Brown	266,256,169	0.1430437236%	680,219,167	816,263,000	0.7591774779%	141,907.03	141,907.03	434,968.08	434,968.08	576,875.11	576,875.11	1,153,750.22	0.0010659	0.0012789
10	Buffalo	4,807,494,251	2.5827828944%	1,574,467,475	1,889,360,970	1.7572281189%	2,562,258.81	2,562,258.81	1,006,797.70	1,006,797.70	3,569,056.51	3,569,056.51	7,138,113.02	0.0010659	0.0012789
11	Burt	497,621,540	0.2673426809%	1,297,592,910	1,557,111,492	1.4482145771%	265,218.24	265,218.24	829,749.47	829,749.47	1,094,967.71	1,094,967.71	2,189,935.42	0.0010659	0.0012789
12	Butler	742,881,503	0.3991063823%	1,593,782,155	1,912,538,586	1.7787848036%	395,934.88	395,934.88	1,019,148.53	1,019,148.53	1,415,083.41	1,415,083.41	2,830,166.82	0.0010659	0.0012789
13	Cass	2,977,445,758	1.5996058594%	1,301,832,845	1,562,199,414	1.4529466742%	1,586,894.59	1,586,894.59	832,460.71	832,460.71	2,419,355.30	2,419,355.30	4,838,710.60	0.0010659	0.0012789
14	Cedar	639,868,836	0.3437637568%	1,845,210,960	2,214,253,152	2.0593988989%	341,032.04	341,032.04	1,179,925.39	1,179,925.39	1,520,957.43	1,520,957.43	3,041,914.86	0.0010659	0.0012789
15	Chase	394,340,060	0.2118556380%	971,032,450	1,165,238,940	1.0837477132%	210,172.13	210,172.13	620,929.46	620,929.46	831,101.59	831,101.59	1,662,203.18	0.0010659	0.0012789
16	Cherry	436,962,766	0.2347543021%	1,709,105,772	2,050,926,926	1.9074949263%	232,888.83	232,888.83	1,092,892.54	1,092,892.54	1,325,781.37	1,325,781.37	2,651,562.74	0.0010659	0.0012789
17	Cheyenne	886,369,068	0.4761937815%	484,594,027	581,512,832	0.5408446116%	472,409.71	472,409.71	309,875.03	309,875.03	782,284.74	782,284.74	1,564,569.48	0.0010659	0.0012789
18	Clay	547,971,765	0.2943928848%	1,501,940,495	1,802,328,594	1.6762823702%	292,053.49	292,053.49	960,420.12	960,420.12	1,252,473.61	1,252,473.61	2,504,947.22	0.0010659	0.0012789
19	Colfax	748,159,667	0.4019420283%	1,146,534,875	1,375,841,850	1.2796220650%	398,748.00	398,748.00	733,154.98	733,154.98	1,131,902.98	1,131,902.98	2,263,805.96	0.0010659	0.0012789
20	Cuming	812,957,903	0.4367542957%	1,888,743,090	2,266,491,708	2.1079841406%	433,283.63	433,283.63	1,207,762.14	1,207,762.14	1,641,045.77	1,641,045.77	3,282,091.54	0.0010659	0.0012789
21	Custer	990,343,966	0.5320533570%	2,352,763,662	2,823,316,394	2.6258671768%	527,825.39	527,825.39	1,504,481.41	1,504,481.41	2,032,306.80	2,032,306.80	4,064,613.60	0.0010659	0.0012789
22	Dakota	1,488,203,801	0.7995240597%	580,863,800	697,036,560	0.6482891637%	793,170.64	793,170.64	371,435.01	371,435.01	1,164,605.65	1,164,605.65	2,329,211.30	0.0010659	0.0012789
23	Dawes	623,647,406	0.3350489399%	363,644,275	436,373,130	0.4058552847%	332,386.47	332,386.47	232,533.36	232,533.36	564,919.83	564,919.83	1,129,839.66	0.0010659	0.0012789
24	Dawson	1,783,950,762	0.9584114451%	1,551,095,068	1,861,314,082	1.7311426959%	950,795.43	950,795.43	991,852.15	991,852.15	1,942,647.58	1,942,647.58	3,885,295.16	0.0010659	0.0012789
25	Deuel	201,172,092	0.1080778907%	194,249,785	233,099,742	0.2167978632%	107,219.05	107,219.05	124,213.58	124,213.58	231,432.63	231,432.63	462,865.26	0.0010659	0.0012789
26	Dixon	406,224,788	0.2182406008%	1,010,171,065	1,212,205,278	1.1274294506%	216,506.35	216,506.35	645,956.76	645,956.76	862,463.11	862,463.11	1,724,926.22	0.0010659	0.0012789
27	Dodge	3,357,723,282	1.8039065268%	1,606,400,359	1,927,680,431	1.7928677005%	1,789,571.78	1,789,571.78	1,027,217.27	1,027,217.27	2,816,789.05	2,816,789.05	5,633,578.10	0.0010659	0.0012789
28	Douglas	57,703,989,875	31.0009477301%	274,103,990	328,924,788	0.3059213648%	30,754,598.70	30,754,598.70	175,276.58	175,276.58	30,929,875.26	30,929,875.26	61,859,750.52	0.0010659	0.0012789
29	Dundy	178,526,526	0.0959117647%	670,841,384	805,009,661	0.7487111435%	95,149.60	95,149.60	428,971.43	428,971.43	524,121.03	524,121.03	1,048,242.06	0.0010659	0.0012789
30	Fillmore	512,925,293	0.2755644841%	1,777,189,750	2,132,627,700	1.9834819398%	273,374.71	273,374.71	1,136,429.04	1,136,429.04	1,409,803.75	1,409,803.75	2,819,607.50	0.0010659	0.0012789
31	Franklin	168,021,564	0.0902680687%	765,316,540	918,379,848	0.8541527630%	89,550.75	89,550.75	489,383.84	489,383.84	578,934.59	578,934.59	1,157,869.18	0.0010659	0.0012789
32	Frontier	192,352,117	0.1033394387%	639,379,508	767,255,410	0.7135972439%	102,518.25	102,518.25	408,853.04	408,853.04	511,371.29	511,371.29	1,022,742.58	0.0010659	0.0012789
33	Furnas	296,882,285	0.1594973280%	661,130,850	793,357,020	0.7378734324%	158,229.88	158,229.88	422,762.00	422,762.00	580,991.88	580,991.88	1,161,983.76	0.0010659	0.0012789
34	Gage	1,595,268,460	0.8570435814%	1,537,445,305	1,844,934,366	1.7159084987%	850,233.08	850,233.08	983,123.77	983,123.77	1,833,356.85	1,833,356.85	3,666,713.70	0.0010659	0.0012789
35	Garden	206,971,357	0.1111934934%	557,532,271	669,038,725	0.6222493631%	110,309.89	110,309.89	356,515.59	356,515.59	466,825.48	466,825.48	933,650.96	0.0010659	0.0012789
36	Garfield	147,561,830	0.0792762613%	303,294,314	363,953,177	0.3385000361%	78,646.29	78,646.29	193,942.41	193,942.41	272,588.70	272,588.70	545,177.40	0.0010659	0.0012789
37	Gosper	251,963,670	0.1353652075%	603,499,592	724,199,510	0.6735524672%	134,289.53	134,289.53	385,909.53	385,909.53	520,199.06	520,199.06	1,040,398.12	0.0010659	0.0012789
38	Grant	94,312,733	0.0506686645%	211,750,295	254,100,354	0.2363297931%	50,266.03	50,266.03	135,404.33	135,404.33	185,670.36	185,670.36	371,340.72	0.0010659	0.0012789
39	Greeley	175,402,730	0.0942335335%	771,232,070	925,478,484	0.8607549544%	93,484.71	93,484.71	493,166.54	493,166.54	586,651.25	586,651.25	1,173,302.50	0.0010659	0.0012789
40	Hall	4,968,330,219	2.6691905665%	1,162,962,022	1,395,554,426	1.2979560380%	2,647,979.84	2,647,979.84	743,659.37	743,659.37	3,391,639.21	3,391,639.21	6,783,278.42	0.0010659	0.0012789
41	Hamilton	1,100,462,422	0.5912135036%	1,759,748,730	2,111,698,476	1.9640164054%	586,515.43	586,515.43	1,125,276.33	1,125,276.33	1,711,791.76	1,711,791.76	3,423,583.52	0.0010659	0.0012789
42	Harlan	289,707,260	0.1556426106%	696,515,875	835,819,050	0.7773658715%	154,405.80	154,405.80	445,389.06	445,389.06	599,794.86	599,794.86	1,199,589.72	0.0010659	0.0012789
43	Hayes	64,281,906	0.0345348738%	426,374,340	511,649,208	0.4758669146%	34,260.44	34,260.44	272,646.28	272,646.28	306,906.72	306,906.72	613,813.44	0.0010659	0.0012789
44	Hitchcock	275,732,460	0.1481347754%	417,353,565	500,824,278	0.4657990283%	146,957.62	146,957.62	266,877.92	266,877.92	413,835.54	413,835.54	827,671.08	0.0010659	0.0012789
45	Holt	705,652,792	0.3791055934%	2,050,861,193	2,461,033,432	2.2889205488%	376,093.03	376,093.03	1,311,429.02	1,311,429.02	1,687,522.05	1,687,522.05	3,375,044.10	0.0010659	0.0012789
46	Hooker	122,455,779	0.0657882620%	208,440,918	250,129,102	0.2326362714%	65,265.48	65,265.48	133,288.14	133,288.14	198,553.62	198,553.62	397,107.24	0.0010659	0.0012789
47	Howard	546,577,414	0.2936437823%	857,668,445	1,029,202,134	0.9572246694%	291,310.34	291,310.34	548,438.52	548,438.52	839,748.86	839,748.86	1,679,497.72	0.0010659	0.0012789
48	Jefferson	623,635,675	0.3350426375%	1,071,926,799	1,286,312,159	1.1963536515%	332,380.22	332,380.22	685,446.64	685,446.64	1,017,826.86	1,017,826.86	2,035,653.72	0.0010659	0.0012789
49	Johnson	295,157,295	0.1585705927%	653,456,919	784,148,303	0.7293087289%	157,310.51	157,310.51	417,854.88	417,854.88	575,165.39	575,165.3			

**Nebraska Department of Revenue Property Assessment Division**  
**2022 Certification of Real Property Tax Credit, pursuant to Neb. Rev. Stat. § 77-4212 and Directive 21-1**

**NonAgland Real Property Rate of Credit = \$106.59 per \$100,000 Valuation**  
**Agricultural and Horticultural Land Rate of Credit = 127.89 per \$100,000 Valuation**  
**9/15/2022**

Co#	County Name	NonAgland Real Property Value Eligible for Tax Credit*	County's % of State Total NonAgland Real Property Value	Taxable Agland Value Eligible for Agland Credit	Agland Value @120% for Tax Credit Allocation	County's % of State Total Agland @120% Property Value	NonAgland 1st half \$99,205,350	NonAgland 2nd half \$99,205,350	Agland 1st half \$57,294,650	Agland 2nd half \$57,294,650	Total		Total Tax Credit for 2022	Rate of credit NonAgland county's share	Rate of credit Agland county's share
											NonAg & Agland 1st half \$156,500,000	NonAg & Agland 2nd half \$156,500,000		NonAgland Credit \$\$ divided by county's NonAgland Value	Agland Credit \$\$ divided by county's Taxable Agland Value
52	Keya Paha	47,040,723	0.0252722038%	424,575,085	509,490,102	0.4738588061%	25,071.38	25,071.38	271,495.74	271,495.74	296,567.12	296,567.12	593,134.24	0.0010659	0.0012789
53	Kimball	380,279,692	0.2043018322%	263,919,145	316,702,974	0.2945542859%	202,678.35	202,678.35	168,763.85	168,763.85	371,442.20	371,442.20	742,884.40	0.0010659	0.0012789
54	Knox	623,708,829	0.3350819388%	1,552,268,680	1,862,722,416	1.7324525377%	332,419.21	332,419.21	992,602.62	992,602.62	1,325,021.83	1,325,021.83	2,650,043.66	0.0010659	0.0012789
55	Lancaster	32,118,531,712	17.2553912637%	1,376,483,300	1,651,779,960	1.5362623861%	17,118,271.30	17,118,271.30	880,196.16	880,196.16	17,998,467.46	17,998,467.46	35,996,934.92	0.0010659	0.0012789
56	Lincoln	3,272,448,891	1.7580936299%	1,753,424,665	2,104,109,598	1.9569582571%	1,744,122.94	1,744,122.94	1,121,232.38	1,121,232.38	2,865,355.32	2,865,355.32	5,730,710.64	0.0010659	0.0012789
57	Logan	39,966,332	0.0214715511%	316,181,379	379,417,655	0.3528830027%	21,300.93	21,300.93	202,183.08	202,183.08	223,484.01	223,484.01	446,968.02	0.0010659	0.0012789
58	Loup	68,170,980	0.0366242437%	252,108,530	302,530,236	0.2813727212%	36,333.21	36,333.21	161,211.52	161,211.52	197,544.73	197,544.73	395,089.46	0.0010659	0.0012789
59	Madison	3,047,450,324	1.6372151806%	1,409,732,204	1,691,678,645	1.5733707483%	1,624,205.05	1,624,205.05	901,457.26	901,457.26	2,525,662.31	2,525,662.31	5,051,324.62	0.0010659	0.0012789
60	McPherson	18,614,524	0.0100004850%	316,498,990	379,798,788	0.3532374810%	9,921.02	9,921.02	202,386.18	202,386.18	212,307.20	212,307.20	424,614.40	0.0010659	0.0012789
61	Merrick	842,496,189	0.4526234733%	950,084,255	1,140,101,106	1.0603678988%	449,026.70	449,026.70	607,534.08	607,534.08	1,056,560.78	1,056,560.78	2,113,121.56	0.0010659	0.0012789
62	Morrill	514,575,151	0.2764508554%	557,257,100	668,708,520	0.6219422510%	274,254.04	274,254.04	356,339.64	356,339.64	630,593.68	630,593.68	1,261,187.36	0.0010659	0.0012789
63	Nance	272,792,646	0.1465553869%	752,906,405	903,487,686	0.8403020874%	145,390.78	145,390.78	481,448.14	481,448.14	626,838.92	626,838.92	1,253,677.84	0.0010659	0.0012789
64	Nemaha	392,070,476	0.2106363244%	770,127,270	924,152,724	0.8595219117%	208,962.50	208,962.50	492,460.07	492,460.07	701,422.57	701,422.57	1,402,845.14	0.0010659	0.0012789
65	Nuckolls	259,957,211	0.1396996653%	828,152,615	993,783,138	0.9242827083%	138,549.86	138,549.86	529,564.54	529,564.54	668,114.40	668,114.40	1,336,228.80	0.0010659	0.0012789
66	Otoe	1,190,673,118	0.6396783858%	1,201,808,028	1,442,169,634	1.3413112017%	634,595.18	634,595.18	768,499.56	768,499.56	1,403,094.74	1,403,094.74	2,806,189.48	0.0010659	0.0012789
67	Pawnee	161,425,944	0.0867246314%	628,295,140	753,954,168	0.7012262270%	86,035.47	86,035.47	401,765.11	401,765.11	487,800.58	487,800.58	975,601.16	0.0010659	0.0012789
68	Perkins	276,774,384	0.1486945397%	807,299,770	968,759,724	0.9010093119%	147,512.94	147,512.94	516,230.13	516,230.13	663,743.07	663,743.07	1,327,486.14	0.0010659	0.0012789
69	Phelps	761,518,848	0.4091191277%	1,379,679,455	1,655,615,346	1.5398295436%	405,868.06	405,868.06	882,239.95	882,239.95	1,288,108.01	1,288,108.01	2,576,216.02	0.0010659	0.0012789
70	Pierce	675,101,782	0.3626923390%	1,236,021,385	1,483,225,662	1.3794959679%	359,810.20	359,810.20	790,377.39	790,377.39	1,150,187.59	1,150,187.59	2,300,375.18	0.0010659	0.0012789
71	Platte	3,539,313,164	1.9014640519%	2,192,419,050	2,630,902,860	2.4469101232%	1,886,354.07	1,886,354.07	1,401,948.59	1,401,948.59	3,288,302.66	3,288,302.66	6,576,605.32	0.0010659	0.0012789
72	Polk	445,450,043	0.2393140150%	1,343,601,577	1,612,321,892	1.4995638263%	237,412.31	237,412.31	859,169.85	859,169.85	1,096,582.16	1,096,582.16	2,193,164.32	0.0010659	0.0012789
73	Red Willow	786,648,058	0.4226195690%	525,957,009	631,148,411	0.5870089161%	419,261.22	419,261.22	336,324.70	336,324.70	755,585.92	755,585.92	1,511,171.84	0.0010659	0.0012789
74	Richardson	446,445,249	0.2398486805%	958,963,978	1,150,756,774	1.0702783605%	237,942.72	237,942.72	613,212.24	613,212.24	851,154.96	851,154.96	1,702,309.92	0.0010659	0.0012789
75	Rock	83,160,285	0.0446771125%	561,622,580	673,947,096	0.6268144661%	44,322.09	44,322.09	359,131.15	359,131.15	403,453.24	403,453.24	806,906.48	0.0010659	0.0012789
76	Saline	978,243,167	0.5255523119%	1,348,070,775	1,617,684,930	1.5045517991%	521,376.01	521,376.01	862,027.69	862,027.69	1,383,403.70	1,383,403.70	2,766,807.40	0.0010659	0.0012789
77	Sarpy	20,684,165,888	11.1123814302%	302,468,122	362,961,746	0.3375779411%	11,024,076.89	11,024,076.89	193,414.10	193,414.10	11,217,490.99	11,217,490.99	22,434,981.98	0.0010659	0.0012789
78	Saunders	2,694,419,712	1.4475526707%	1,827,812,243	2,193,374,692	2.0399805783%	1,436,049.69	1,436,049.69	1,168,799.73	1,168,799.73	2,604,849.42	2,604,849.42	5,209,698.84	0.0010659	0.0012789
79	Scotts Bluff	2,647,458,171	1.4223230067%	422,834,259	507,401,111	0.4719159091%	1,411,020.52	1,411,020.52	270,382.57	270,382.57	1,681,403.09	1,681,403.09	3,362,806.18	0.0010659	0.0012789
80	Seward	1,634,949,884	0.8783620683%	1,586,045,657	1,903,254,788	1.7701502699%	871,382.16	871,382.16	1,014,201.40	1,014,201.40	1,885,583.56	1,885,583.56	3,771,167.12	0.0010659	0.0012789
81	Sheridan	325,662,670	0.1749593301%	768,926,165	922,711,398	0.8581813851%	173,569.02	173,569.02	491,692.02	491,692.02	665,261.04	665,261.04	1,330,522.08	0.0010659	0.0012789
82	Sherman	278,784,322	0.1497743607%	667,877,545	801,453,054	0.7454032685%	148,584.18	148,584.18	427,076.19	427,076.19	575,660.37	575,660.37	1,151,320.74	0.0010659	0.0012789
83	Sioux	135,824,437	0.0729704528%	496,838,958	596,206,750	0.5545109074%	72,390.59	72,390.59	317,705.08	317,705.08	390,095.67	390,095.67	780,191.34	0.0010659	0.0012789
84	Stanton	502,262,340	0.2698359088%	986,957,480	1,184,348,976	1.1015212849%	267,691.66	267,691.66	631,112.76	631,112.76	898,804.42	898,804.42	1,797,608.84	0.0010659	0.0012789
85	Thayer	478,546,003	0.2570945208%	1,321,553,505	1,585,864,206	1.4749564640%	255,051.52	255,051.52	845,071.14	845,071.14	1,100,122.66	1,100,122.66	2,200,245.32	0.0010659	0.0012789
86	Thomas	131,124,174	0.0704452790%	203,564,206	244,277,047	0.2271934811%	69,885.49	69,885.49	130,169.71	130,169.71	200,055.20	200,055.20	400,110.40	0.0010659	0.0012789
87	Thurston	223,008,344	0.1198092200%	747,670,185	897,204,222	0.8344580588%	118,857.16	118,857.16	478,099.82	478,099.82	596,956.98	596,956.98	1,193,913.96	0.0010659	0.0012789
88	Valley	313,798,255	0.1685852802%	603,153,860	723,784,632	0.6731666037%	167,245.62	167,245.62	385,688.45	385,688.45	552,934.07	552,934.07	1,105,868.14	0.0010659	0.0012789
89	Washington	2,638,149,258	1.4173218772%	883,726,380	1,060,471,656	0.9863073509%	1,406,059.13	1,406,059.13	565,101.34	565,101.34	1,971,160.47	1,971,160.47	3,942,320.94	0.0010659	0.0012789
90	Wayne	713,996,490	0.3835881698%	1,350,597,640	1,620,717,168	1.5073719769%	380,539.99	380,539.99	863,643.50	863,643.50	1,244,183.49	1,244,183.49	2,488,366.98	0.0010659	0.0012789
91	Webster	242,520,502	0.1302919507%	777,123,370	932,548,044	0.8673301032%	129,256.59	129,256.59	496,933.75	496,933.75	626,190.34	626,190.34	1,252,380.68	0.0010659	0.0012789
92	Wheeler	84,365,828	0.0453247796%	534,177,167	641,012,600	0.5961832510%	44,964.61	44,964.61	341,581.11	341,581.11	386,545.72	386,545.72	773,091.44	0.0010659	0.0012789
93	York	1,232,790,323	0.6623054740%	2,082,577,298	2,499,092,758	2.3243181880%	657,042.46	657,042.46	1,331,709.97	1,331,709.97	1,988,752.43	1,988,752.43	3,977,504.86	0.0010659	0.0012789
	<b>State Totals</b>	<b>\$186,136,212,278</b>	<b>100.00000000%</b>	<b>\$89,599,492,405</b>	<b>\$107,519,390,888</b>	<b>100.00000000%</b>	<b>\$99,205,350.01</b>	<b>\$99,205,350.01</b>	<b>\$57,294,650.01</b>	<b>\$57,294,650.01</b>	<b>\$156,500,000.00</b>	<b>\$156,500,000.00</b>	<b>\$313,000,000.00</b>	<b>0.0010659</b>	<b>0.0012789</b>

**Nebraska Department of Revenue Property Assessment Division**  
**NonAgland & Agland Real Property Value Eligible for Property Tax Credit**  
Pursuant to Neb. Rev. Stat. § 77-4212 and Directive 21-1

9/15/2022

Co#	County Name	Railroad Companies' Real Property Value	Public Service Companies' Real Property Value	Counties' NonAgland Real Property Value	Counties' TIF Excess Real Value	Total NonAgland Value Eligible for Tax Credit	Total Agland Value Eligible for Tax Credit	Agland @ 120% for Tax Credit Allocation
1	Adams	\$125,567,016	\$5,254,122	\$2,326,273,322	\$46,595,779	\$2,503,690,239	\$1,466,200,934	\$1,759,441,121
2	Antelope	11,552,953	1,890,948	647,241,475	5,248,595	665,933,971	1,783,673,200	2,140,407,840
3	Arthur	0	84,195	22,859,093	0	22,943,288	234,303,229	281,163,875
4	Banner	0	645,205	44,434,316	0	45,079,521	214,902,544	257,883,053
5	Blaine	33,401,939	150,082	30,950,328	0	64,502,349	276,566,055	331,879,266
6	Boone	23,311,848	2,050,393	535,397,305	10,175,705	570,935,251	1,685,209,350	2,022,251,220
7	Box Butte	211,842,362	2,280,239	679,524,594	8,306,996	901,954,191	568,937,903	682,725,484
8	Boyd	0	118,233	90,704,040	0	90,822,273	485,213,860	582,256,632
9	Brown	0	835,501	265,420,668	0	266,256,169	680,219,167	816,263,000
10	Buffalo	224,861,158	10,294,460	4,463,541,369	108,797,264	4,807,494,251	1,574,467,475	1,889,360,970
11	Burt	14,979,832	3,786,261	478,253,865	601,582	497,621,540	1,297,592,910	1,557,111,492
12	Butler	32,396,824	4,002,162	696,907,722	9,574,795	742,881,503	1,593,782,155	1,912,538,586
13	Cass	80,337,352	10,836,988	2,828,172,442	58,098,976	2,977,445,758	1,301,832,845	1,562,199,414
14	Cedar	9,047,861	4,838,115	613,426,725	12,556,135	639,868,836	1,845,210,960	2,214,253,152
15	Chase	8,801,211	1,997,467	375,203,445	8,337,937	394,340,060	971,032,450	1,165,238,940
16	Cherry	0	3,208,571	431,293,515	2,460,680	436,962,766	1,709,105,772	2,050,926,926
17	Cheyenne	156,289,596	8,398,711	682,206,672	39,474,089	886,369,068	484,594,027	581,512,832
18	Clay	97,842,731	2,353,364	447,775,670	0	547,971,765	1,501,940,495	1,802,328,594
19	Colfax	52,796,623	3,079,502	688,150,857	4,132,685	748,159,667	1,146,534,875	1,375,841,850
20	Cuming	0	2,516,507	809,105,896	1,335,500	812,957,903	1,888,743,090	2,266,491,708
21	Custer	133,764,461	4,052,796	834,291,605	18,235,104	990,343,966	2,352,763,662	2,823,316,394
22	Dakota	24,477,215	10,252,641	1,323,373,059	130,100,886	1,488,203,801	580,863,800	697,036,560
23	Dawes	87,576,006	3,346,476	527,712,839	5,012,085	623,647,406	363,644,275	436,373,130
24	Dawson	196,804,224	6,156,998	1,531,726,417	49,263,123	1,783,950,762	1,551,095,068	1,861,314,082
25	Deuel	72,605,473	2,023,509	126,543,110	0	201,172,092	194,249,785	233,099,742
26	Dixon	8,747,905	1,771,068	380,719,785	14,986,030	406,224,788	1,010,171,065	1,212,205,278
27	Dodge	116,629,039	9,712,350	3,038,603,756	192,778,137	3,357,723,282	1,606,400,359	1,927,680,431
28	Douglas	295,529,825	161,635,195	54,846,784,445	2,400,040,410	57,703,989,875	274,103,990	328,924,788
29	Dundy	31,132,194	2,490,578	144,187,663	716,091	178,526,526	670,841,384	805,009,661
30	Fillmore	18,902,420	4,258,643	462,129,985	27,634,245	512,925,293	1,777,189,750	2,132,627,700
31	Franklin	386,480	2,000,888	165,634,196	0	168,021,564	765,316,540	918,379,848
32	Frontier	895,256	2,423,365	188,684,779	348,717	192,352,117	639,379,508	767,255,410
33	Furnas	25,978,677	3,043,373	245,706,770	22,153,465	296,882,285	661,130,850	793,357,020
34	Gage	27,585,323	21,700,152	1,509,120,730	36,862,255	1,595,268,460	1,537,445,305	1,844,934,366
35	Garden	88,977,828	587,421	117,406,108	0	206,971,357	557,532,271	669,038,725
36	Garfield	0	228,111	146,640,238	693,481	147,561,830	303,294,314	363,953,177
37	Gosper	560,063	2,176,371	247,533,976	1,693,260	251,963,670	603,499,592	724,199,510
38	Grant	66,665,256	275,236	27,372,241	0	94,312,733	211,750,295	254,100,354
39	Greeley	8,966,636	602,254	163,845,365	1,988,475	175,402,730	771,232,070	925,478,484
40	Hall	177,226,471	13,825,695	4,512,149,358	265,128,695	4,968,330,219	1,162,962,022	1,395,554,426
41	Hamilton	76,027,109	1,880,868	1,019,298,540	3,255,905	1,100,462,422	1,759,748,730	2,111,698,476
42	Harlan	10,660,680	1,795,170	271,767,610	5,483,800	289,707,260	696,515,875	835,819,050
43	Hayes	5,940,410	423,682	57,917,814	0	64,281,906	426,374,340	511,649,208
44	Hitchcock	31,703,253	2,647,263	241,381,944	0	275,732,460	417,353,565	500,824,278
45	Holt	9,507,167	3,673,229	686,787,971	5,684,425	705,652,792	2,050,861,193	2,461,033,432
46	Hooker	74,476,320	244,414	47,735,045	0	122,455,779	208,440,918	250,129,102
47	Howard	22,799,487	938,794	518,288,672	4,550,461	546,577,414	857,668,445	1,029,202,134
48	Jefferson	108,806,546	6,983,440	503,186,061	4,659,628	623,635,675	1,071,926,799	1,286,312,159
49	Johnson	34,438,593	2,228,150	257,296,903	1,193,649	295,157,295	653,456,919	784,148,303
50	Kearney	19,959,944	3,427,340	593,328,880	6,878,315	623,594,479	1,186,331,105	1,423,597,326
51	Keith	232,885,289	3,724,149	1,041,133,895	38,562,015	1,316,305,348	694,522,905	833,427,486
52	Keya Paha	0	7,178	47,033,545	0	47,040,723	424,575,085	509,490,102
53	Kimball	101,856,746	3,788,971	274,633,975	0	380,279,692	263,919,145	316,702,974
54	Knox	0	2,380,539	620,003,865	1,324,425	623,708,829	1,552,268,680	1,862,722,416

**Nebraska Department of Revenue Property Assessment Division  
NonAgland & Agland Real Property Value Eligible for Property Tax Credit  
Pursuant to Neb. Rev. Stat. § 77-4212 and Directive 21-1**

**9/15/2022**

Co#	County Name	Railroad Companies' Real Property Value	Public Service Companies' Real Property Value	Counties' NonAgland Real Property Value	Counties' TIF Excess Real Value	Total NonAgland Value Eligible for Tax Credit	Total Agland Value Eligible for Tax Credit	Agland @ 120% for Tax Credit Allocation
55	Lancaster	248,948,922	45,530,090	30,797,884,713	1,026,167,987	32,118,531,712	1,376,483,300	1,651,779,960
56	Lincoln	501,328,742	16,218,649	2,723,499,321	31,402,179	3,272,448,891	1,753,424,665	2,104,109,598
57	Logan	0	363,111	39,603,221	0	39,966,332	316,181,379	379,417,655
58	Loup	0	94,475	68,076,505	0	68,170,980	252,108,530	302,530,236
59	Madison	25,094,395	7,317,373	2,915,345,876	99,692,680	3,047,450,324	1,409,732,204	1,691,678,645
60	McPherson	0	368,126	18,246,398	0	18,614,524	316,498,990	379,798,788
61	Merrick	134,739,560	2,222,457	694,768,177	10,765,995	842,496,189	950,084,255	1,140,101,106
62	Morrill	211,874,211	2,107,815	279,903,900	20,689,225	514,575,151	557,257,100	668,708,520
63	Nance	24,494,444	656,822	239,855,635	7,785,745	272,792,646	752,906,405	903,487,686
64	Nemaha	18,229,249	2,766,702	357,414,353	13,660,172	392,070,476	770,127,270	924,152,724
65	Nuckolls	28,415,785	2,594,956	216,327,705	12,618,765	259,957,211	828,152,615	993,783,138
66	Otoe	38,642,860	13,747,662	1,127,676,561	10,606,035	1,190,673,118	1,201,808,028	1,442,169,634
67	Pawnee	19,657,664	850,225	140,918,055	0	161,425,944	628,295,140	753,954,168
68	Perkins	1,247,472	3,331,435	264,785,778	7,409,699	276,774,384	807,299,770	968,759,724
69	Phelps	16,958,937	6,926,795	711,010,771	26,622,345	761,518,848	1,379,679,455	1,655,615,346
70	Pierce	12,267,689	1,755,673	658,769,735	2,308,685	675,101,782	1,236,021,385	1,483,225,662
71	Platte	97,003,536	5,042,779	3,377,933,044	59,333,805	3,539,313,164	2,192,419,050	2,630,902,860
72	Polk	21,777,666	1,316,589	413,017,727	9,338,061	445,450,043	1,343,601,577	1,612,321,892
73	Red Willow	28,074,979	4,089,515	724,617,995	29,865,569	786,648,058	525,957,009	631,148,411
74	Richardson	72,274,798	3,004,625	357,300,653	13,865,173	446,445,249	958,963,978	1,150,756,774
75	Rock	0	555,885	82,604,400	0	83,160,285	561,622,580	673,947,096
76	Saline	30,967,288	4,609,729	921,131,795	21,534,355	978,243,167	1,348,070,775	1,617,684,930
77	Sarpy	31,153,477	21,768,048	20,464,995,656	166,248,707	20,684,165,888	302,468,122	362,961,746
78	Saunders	54,719,930	4,332,086	2,594,542,712	40,824,984	2,694,419,712	1,827,812,243	2,193,374,692
79	Scotts Bluff	220,669,592	6,273,147	2,374,001,857	46,513,575	2,647,458,171	422,834,259	507,401,111
80	Seward	77,272,309	3,802,560	1,521,118,869	32,756,146	1,634,949,884	1,586,045,657	1,903,254,788
81	Sheridan	78,701,285	2,359,053	244,602,332	0	325,662,670	768,926,165	922,711,398
82	Sherman	21,142,909	827,553	250,397,515	6,416,345	278,784,322	667,877,545	801,453,054
83	Sioux	59,531,282	1,129,317	75,163,838	0	135,824,437	496,838,958	596,206,750
84	Stanton	0	3,352,035	498,910,305	0	502,262,340	986,957,480	1,184,348,976
85	Thayer	91,246,730	4,372,670	369,236,319	13,690,284	478,546,003	1,321,553,505	1,585,864,206
86	Thomas	84,312,473	247,203	46,564,498	0	131,124,174	203,564,206	244,277,047
87	Thurston	14,994,305	3,277,104	200,713,900	4,023,035	223,008,344	747,670,185	897,204,222
88	Valley	10,811,983	794,837	288,702,400	13,489,035	313,798,255	603,153,860	723,784,632
89	Washington	36,601,354	5,939,604	2,584,292,950	11,315,350	2,638,149,258	883,726,380	1,060,471,656
90	Wayne	0	2,723,385	694,553,600	16,719,505	713,996,490	1,350,597,640	1,620,717,168
91	Webster	17,176,832	2,915,150	222,402,520	26,000	242,520,502	777,123,370	932,548,044
92	Wheeler	0	177,603	84,188,225	0	84,365,828	534,177,167	641,012,600
93	York	66,664,966	2,500,048	1,150,085,093	13,540,216	1,232,790,323	2,082,577,298	2,499,092,758
	<b>State Totals</b>	<b>\$5,592,499,226</b>	<b>\$547,590,224</b>	<b>\$174,671,969,371</b>	<b>\$5,324,153,457</b>	<b>\$186,136,212,278</b>	<b>\$89,599,492,405</b>	<b>\$107,519,390,888</b>

\*Source: 2022 School District Taxable Value Reports -- Property Assessment Division

<b>Total Value for Credit Allocation&gt;&gt;</b>	<b>\$293,655,603,166</b>	<b>NonAgland Portion</b>	<b>0.6339</b>	<b>Agland Portion</b>	<b>0.3661</b>
<b>Credit Monies Available&gt;</b>	<b>\$313,000,000</b>	<b>NonAgland Credit \$\$</b>	<b>\$198,410,700</b>	<b>Agland Credit \$\$</b>	<b>\$114,589,300</b>
		<b>NonAgland Credit Rate</b>	<b>0.0010659</b>	<b>Agland Credit Rate</b>	<b>0.0012789</b>