

How to Report Boundary Changes Affecting State Aid to Municipalities

This document provides important information on how to report population changes due to boundary changes and the resulting effect on state aid.

Documentation Required: The municipality must send the Nebraska Department of Revenue (Department) the following when a boundary change occurs:

1. A certified copy of the ordinance identifying the change;
2. A certified map of the municipality clearly showing the area annexed or de-annexed;
3. Calculations and basis for the population estimate in the annexed or de-annexed area by one of the two following methods:
 - a. Using the most recent census enumeration districts, the municipality will prepare a new population estimate for the annexed area and report it to the Department; or
 - b. If the annexed area is not a fully-enclosed census enumeration district, the municipality will report to the Department a documented and sourced population estimate using one of the following methods -
 - (1) Actual house count of the annexed territory multiplied by the average number of persons per household, as this information existed at the time of the most recent federal census; or
 - (2) Multiplying the population that existed at the time of the most recent federal census in the fully-enclosed enumeration district by a ratio of the actual current population of the enumeration district divided in the same manner as the annexation.

Department Action: Within 60 days after receiving the required documents from the annexing municipality, the Department will review them and certify the total new population of the municipality. The certified population is provided to the Department of Roads. Also, the Department notifies the municipality of any change in population.

Please refer to [Neb. Rev. Stat. §§ 18-1753](#) and [18-1754](#) for more information on annexation issues.

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