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FOR INFORMATION, CONTACT:
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Real Property Tax Credit (non-agland) and Agricultural Land Tax Credit for Tax Year 2019

SEPTEMBER 12, 2019 (LINCOLN, NEB.) – The State of Nebraska is providing property owners tax relief of a portion of real property taxes levied in 2019. 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 is \$275 million for year 2019.

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 \$104.15 per \$100,000 of valuation.

Agland tax credit rate is \$124.98 per \$100,000 of valuation.

Allocation of the total credit money of \$275 million was determined as follows:

	Credit Allocation Value	% of Total	Allocation of \$275 million
Real Property Non-Agland	152,645,156,208	57.81%	\$158,977,500
Agland at 120%	111,396,326,928	42.19%	\$116,022,500
Total	264,041,483,136	100%	\$275,000,000

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

- \$158,977,500 divided by real property (non-agland) value 152,645,156,208 = .0010415
or \$104.15 per 100,000 of taxable real property (non-agland) value.

Agland rate of credit was determined as follows:

- \$116,022,500 divided by taxable agland value 92,830,272,438 = .0012498
or \$124.98 per 100,000 of taxable agland value.

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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 2019 tax statements.

The amounts of real property tax credit for 2019 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, see [Property Assessment Directive 19-1](#).

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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 19-1
September 12, 2019

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	\$107,301,481	\$4,513,313	\$1,928,464,122	\$20,033,920	\$2,060,312,836	\$1,515,273,117	\$1,818,327,740
2	Antelope	9,429,154	1,941,773	516,245,785	4,334,795	531,951,507	1,827,137,240	2,192,564,688
3	Arthur	0	220,502	20,440,067	0	20,660,569	202,188,604	242,626,325
4	Banner	0	1,001,867	42,465,835	0	43,467,702	220,119,260	264,143,112
5	Blaine	25,537,921	280,698	23,925,908	0	49,744,527	267,979,952	321,575,942
6	Boone	22,094,563	1,917,489	492,495,785	10,337,670	526,845,507	1,792,588,550	2,151,106,260
7	Box Butte	167,281,757	1,881,111	614,784,742	17,299,557	801,247,167	594,977,801	713,973,361
8	Boyd	0	287,346	70,070,589	0	70,357,935	490,915,180	589,098,216
9	Brown	0	903,551	191,969,697	1,764,029	194,637,277	602,929,802	723,515,762
10	Buffalo	190,019,567	8,923,885	3,991,095,484	116,582,800	4,306,621,736	1,815,529,145	2,178,634,974
11	Burt	13,700,977	3,101,516	407,221,001	571,825	424,595,319	1,336,845,552	1,604,214,662
12	Butler	28,144,978	3,769,809	544,866,495	8,332,795	585,114,077	1,669,758,145	2,003,709,774
13	Cass	67,713,641	9,696,526	2,164,831,917	34,027,312	2,276,269,396	1,250,559,817	1,500,671,780
14	Cedar	7,384,579	5,400,390	526,643,132	16,221,765	555,649,866	1,817,906,645	2,181,487,974
15	Chase	7,074,003	1,625,601	336,402,232	5,343,680	350,445,516	958,218,265	1,149,861,918
16	Cherry	0	2,911,108	380,449,581	4,876,625	388,237,314	1,691,261,533	2,029,513,840
17	Cheyenne	139,144,990	9,351,091	588,434,807	65,582,762	802,513,650	516,170,212	619,404,254
18	Clay	84,292,339	1,932,330	387,447,185	0	473,671,854	1,516,856,590	1,820,227,908
19	Colfax	45,570,261	2,928,546	522,655,686	1,263,735	572,418,228	1,214,705,180	1,457,646,216
20	Cuming	0	2,594,164	602,227,705	7,727,410	612,549,279	1,919,049,220	2,302,859,064
21	Custer	102,271,494	3,609,716	771,836,922	20,139,627	897,857,759	2,591,916,463	3,110,299,756
22	Dakota	21,445,916	9,200,415	1,123,812,038	79,713,260	1,234,171,629	557,701,965	669,242,358
23	Dawes	67,849,577	2,948,926	450,123,147	4,961,605	525,883,255	373,274,825	447,929,790
24	Dawson	169,848,951	5,610,722	1,328,748,258	46,472,419	1,550,680,350	1,743,951,516	2,092,741,819
25	Deuel	62,667,842	2,241,123	97,064,330	0	161,973,295	214,275,677	257,130,812
26	Dixon	7,139,763	1,813,700	322,218,845	14,899,055	346,071,363	1,029,122,955	1,234,947,546
27	Dodge	101,954,700	8,668,837	2,370,211,809	151,047,986	2,631,883,332	1,629,511,828	1,955,414,194
28	Douglas	256,686,350	164,497,335	44,514,202,020	2,136,253,125	47,071,638,830	300,464,095	360,556,914
29	Dundy	26,199,364	2,952,196	103,318,696	15,164,663	147,634,919	674,489,574	809,387,489
30	Fillmore	15,907,373	3,457,754	419,934,930	27,679,305	466,979,362	1,811,408,300	2,173,689,960
31	Franklin	242,815	2,143,337	148,329,535	0	150,715,687	789,237,535	947,085,042
32	Frontier	562,462	2,652,201	175,714,945	374,285	179,303,893	650,801,838	780,962,206
33	Furnas	21,679,552	3,041,718	209,219,062	17,059,630	250,999,962	669,778,160	803,733,792
34	Gage	22,297,523	16,064,502	1,265,011,615	65,663,440	1,369,037,080	1,582,385,690	1,898,862,828
35	Garden	84,113,859	756,001	102,136,383	0	187,006,243	527,600,933	633,121,120
36	Garfield	0	375,235	121,368,335	693,481	122,437,051	306,845,029	368,214,035
37	Gosper	351,870	2,486,076	212,372,094	1,005,635	216,215,675	603,092,599	723,711,119
38	Grant	50,969,855	450,480	25,987,888	0	77,408,223	197,948,333	237,538,000
39	Greeley	8,398,985	755,442	121,581,055	1,838,060	132,573,542	789,764,775	947,717,730
40	Hall	147,031,443	13,801,138	3,771,020,014	162,007,706	4,093,860,301	1,320,055,787	1,584,066,944
41	Hamilton	59,503,076	1,986,778	839,606,293	18,159,750	919,255,897	1,806,650,790	2,167,980,948
42	Harlan	8,925,880	1,512,467	221,254,546	3,529,366	235,222,259	711,698,479	854,038,175
43	Hayes	4,774,625	529,795	52,557,218	0	57,861,638	404,044,625	484,853,550
44	Hitchcock	26,387,828	3,443,812	196,837,479	0	226,669,119	428,854,810	514,625,772
45	Holt	7,759,448	3,107,939	630,722,012	27,357,057	668,946,456	2,559,711,364	3,071,653,637
46	Hooker	56,941,913	396,665	34,271,415	0	91,609,993	208,799,529	250,559,435
47	Howard	21,176,750	1,029,559	422,334,699	1,864,571	446,405,579	878,576,445	1,054,291,734
48	Jefferson	94,453,334	7,057,802	444,434,462	5,307,708	551,253,306	1,136,929,298	1,364,315,158
49	Johnson	26,330,509	1,698,911	220,837,945	673,495	249,540,860	639,125,773	766,950,928
50	Kearney	16,797,334	3,443,693	493,997,180	2,566,220	516,804,427	1,365,310,020	1,638,372,024
51	Keith	210,555,426	3,153,553	729,088,425	25,492,445	968,289,849	733,402,195	880,082,634
52	Keya Paha	0	280,465	43,570,055	0	43,850,520	417,619,440	501,143,328
53	Kimball	87,915,442	4,267,634	257,510,038	1,536,487	351,229,601	265,889,015	319,066,818

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54	Knox	0	3,216,803	516,390,910	1,015,600	520,623,313	1,571,955,470	1,886,346,564
55	Lancaster	197,323,001	37,452,639	25,715,738,971	629,990,299	26,580,504,910	1,417,652,230	1,701,182,676
56	Lincoln	435,412,467	15,133,954	2,431,808,753	11,577,181	2,893,932,355	1,773,029,880	2,127,635,856
57	Logan	0	450,522	35,546,583	0	35,997,105	283,283,778	339,940,534
58	Loup	0	229,230	49,100,670	0	49,329,900	255,431,255	306,517,506
59	Madison	22,670,400	6,517,474	2,362,088,487	25,632,444	2,416,908,805	1,449,438,561	1,739,326,273
60	McPherson	0	546,581	17,680,516	0	18,227,097	271,498,898	325,798,678
61	Merrick	116,285,014	2,274,285	538,552,595	12,863,765	669,975,659	1,038,397,370	1,246,076,844
62	Morrill	196,182,574	2,310,292	245,746,065	20,914,980	465,153,911	572,617,665	687,141,198
63	Nance	23,232,233	734,098	204,813,335	5,672,260	234,451,926	810,814,413	972,977,296
64	Nemaha	14,897,039	2,271,849	313,816,279	4,414,301	335,399,468	764,148,503	916,978,204
65	Nuckolls	24,450,263	2,940,423	197,295,210	14,042,500	238,728,396	888,654,605	1,066,385,526
66	Otoe	16,658,247	11,807,063	989,321,420	6,888,730	1,024,675,460	1,229,089,010	1,474,906,812
67	Pawnee	15,405,941	746,201	116,546,265	812,590	133,510,997	594,572,570	713,487,084
68	Perkins	783,748	4,110,185	218,699,114	7,368,749	230,961,796	866,765,605	1,040,118,726
69	Phelps	14,176,305	7,478,728	609,893,797	27,481,051	659,029,881	1,458,901,935	1,750,682,322
70	Pierce	10,012,498	1,631,645	525,279,892	1,701,430	538,625,465	1,304,566,470	1,565,479,764
71	Platte	85,513,150	4,087,251	2,801,434,883	8,497,865	2,899,533,149	2,230,641,845	2,676,770,214
72	Polk	19,535,450	1,023,291	337,479,375	4,982,770	363,020,886	1,356,736,690	1,628,084,028
73	Red Willow	23,513,188	3,870,582	616,119,554	23,170,628	666,673,952	549,482,518	659,379,022
74	Richardson	56,477,899	2,912,583	300,728,722	18,772,833	378,892,037	971,837,772	1,166,205,326
75	Rock	0	559,888	76,078,030	0	76,637,918	582,937,505	699,525,006
76	Saline	25,898,360	4,148,174	749,931,290	7,724,180	787,702,004	1,375,481,225	1,650,577,470
77	Sarpy	26,167,641	20,179,274	15,907,157,836	110,360,538	16,063,865,289	333,825,672	400,590,806
78	Saunders	48,535,494	3,579,077	1,860,736,939	39,428,970	1,952,280,480	1,973,451,173	2,368,141,408
79	Scotts Bluff	204,120,731	5,714,361	2,102,743,217	37,801,438	2,350,379,747	473,798,331	568,557,997
80	Seward	59,509,558	3,677,846	1,262,154,969	11,376,314	1,336,718,687	1,666,515,125	1,999,818,150
81	Sheridan	60,172,170	2,950,448	214,644,854	903,050	278,670,522	776,753,322	932,103,986
82	Sherman	16,165,107	997,603	196,946,775	7,078,380	221,187,865	706,788,575	848,146,290
83	Sioux	49,478,059	836,492	74,121,607	0	124,436,158	499,064,135	598,876,962
84	Stanton	0	3,777,812	404,948,070	0	408,725,882	958,041,525	1,149,649,830
85	Thayer	79,154,350	4,409,506	285,098,131	12,828,887	381,490,874	1,418,946,038	1,702,735,246
86	Thomas	64,462,283	435,758	39,405,361	0	104,303,402	176,799,831	212,159,797
87	Thurston	13,714,217	2,696,360	166,135,635	3,700,010	186,246,222	802,859,595	963,431,514
88	Valley	10,042,447	861,519	222,410,710	36,393,160	269,707,836	664,661,890	797,594,268
89	Washington	31,739,781	6,012,129	2,029,251,885	11,116,505	2,078,120,300	956,266,530	1,147,519,836
90	Wayne	0	2,665,632	526,306,000	15,238,420	544,210,052	1,310,276,280	1,572,331,536
91	Webster	14,280,154	3,237,112	164,857,615	382,220	182,757,101	752,505,260	903,006,312
92	Wheeler	0	207,940	58,786,175	0	58,994,115	492,218,050	590,661,660
93	York	51,188,419	1,951,857	1,021,970,960	20,871,533	1,095,982,769	2,108,355,863	2,530,027,036
	State Totals	\$4,730,989,658	\$525,263,010	\$143,102,138,898	\$4,286,764,642	\$152,645,156,208	\$92,830,272,438	\$111,396,326,928

*Source: 2019 School District Taxable Value Reports -- Property Assessment Division

Total Value for Credit Allocation>>	\$264,041,483,136	NonAgland Portion 0.5781	Agland Portion 0.4219
Credit Monies Available>	\$275,000,000	NonAgland Credit \$\$ \$158,977,500	Agland Credit \$\$ \$116,022,500
		NonAgland Credit Rate 0.0010415	Agland Credit Rate 0.0012498