

Nebraska Department of Revenue, Property Assessment Division

**2020 Personal Property Value, Exempt Value, and
Compensating Exemption Factor for Centrally Assessed Property
August 6, 2020**

The Nebraska Department of Revenue, Property Assessment Division, processed the 2020 Personal Property Abstracts of Assessment filed by the 93 Nebraska county assessors by July 20, pursuant to [Neb. Rev. Stat. § 77-1514](#). A summary of the information reported by each county is attached.

The Personal Property Tax Relief Act (Act), Neb. Rev. Stat. [§§ 77-1237 to 77-1239](#), provides an exemption of the first \$10,000 of tangible personal property value for each tax district in which a personal property return is timely filed by a taxpayer. The Act also provides a compensating exemption factor for centrally assessed taxpayers, such as railroads, pipelines, telecommunication companies, air carriers, and car line companies.

The compensating exemption factor is determined by comparing the total locally assessed taxable personal property after the exemption divided by the total locally assessed taxable personal property before the exemption. The factor is used to reduce the value of the tangible personal property owned by centrally assessed companies. The Property Tax Administrator has determined the 2020 personal property compensating exemption factor for centrally assessed property to be 94.36%.

On or before November 30, the county assessor and county treasurer will file a claim with the state for reimbursement of taxes lost by the county and political subdivisions as a result of the exemption. The Property Tax Administrator will determine the tax lost and reimbursements to the county and political subdivisions for centrally assessed property and certify the distribution reports to the county treasurers on or before February 15, 2021.

For more information, see [Directive 15-5, Personal Property Tax Relief Act](#).

Nebraska Department of Revenue, Property Assessment Division
2020 Personal Property Compensating Exemption Factor
for Centrally Assessed Property, pursuant to Neb. Rev. Stat. § 77-1238(2)

Co#	County Name	2020 Personal Property Taxable Value After Exemption	2020 Personal Property Taxable Value Before Exemption
1	Adams	\$235,443,648	\$247,463,012
2	Antelope	107,882,404	117,937,985
3	Arthur	4,281,044	5,131,071
4	Banner	8,299,221	9,408,577
5	Blaine	5,454,192	6,036,560
6	Boone	81,097,996	89,520,107
7	Box Butte	47,526,181	52,788,974
8	Boyd	23,392,991	26,374,034
9	Brown	45,359,812	49,106,692
10	Buffalo	312,507,404	326,411,712
11	Burt	44,470,011	49,449,113
12	Butler	78,494,874	86,555,872
13	Cass	122,336,256	128,222,498
14	Cedar	76,259,347	87,272,660
15	Chase	62,440,762	66,563,587
16	Cherry	58,910,223	64,990,294
17	Cheyenne	68,141,440	73,366,487
18	Clay	67,945,961	76,606,505
19	Colfax	74,485,602	80,925,685
20	Cuming	100,411,760	107,980,676
21	Custer	105,111,541	115,388,021
22	Dakota	90,487,823	93,695,663
23	Dawes	21,268,283	25,685,789
24	Dawson	148,207,533	156,967,323
25	Deuel	14,120,736	15,470,548
26	Dixon	54,843,896	59,192,448
27	Dodge	382,154,030	393,337,456
28	Douglas	1,641,424,700	1,653,448,010
29	Dundy	30,566,973	33,068,272
30	Fillmore	150,383,666	158,904,246
31	Franklin	24,330,688	27,930,373
32	Frontier	29,566,094	32,898,827
33	Furnas	35,856,001	38,854,623
34	Gage	160,884,823	170,625,419
35	Garden	20,452,266	22,588,593
36	Garfield	10,038,104	11,786,548
37	Gosper	23,384,267	25,640,415
38	Grant	7,546,723	8,477,221
39	Greeley	29,277,141	32,195,778
40	Hall	235,367,503	249,433,554
41	Hamilton	154,855,222	164,079,239
42	Harlan	33,240,855	36,602,293
43	Hayes	19,780,410	21,914,152
44	Hitchcock	26,366,921	29,154,278
45	Holt	130,035,511	144,490,028
46	Hooker	3,460,647	3,951,884
47	Howard	\$34,440,673	\$39,534,093

Source: 2020 Personal Property Abstract of Assessment Reports, as of 8-06-2020

Co#	County Name	2020 Personal Property Taxable Value After Exemption	2020 Personal Property Taxable Value Before Exemption
48	Jefferson	\$76,933,959	\$84,221,369
49	Johnson	21,574,128	24,851,129
50	Kearney	69,093,949	74,020,875
51	Keith	57,354,883	62,507,828
52	Keya Paha	15,082,253	16,586,112
53	Kimball	27,308,824	29,898,806
54	Knox	88,500,697	98,361,453
55	Lancaster	701,731,692	731,418,763
56	Lincoln	131,068,620	144,047,586
57	Logan	7,815,871	8,850,549
58	Loup	4,872,375	6,001,420
59	Madison	192,233,617	205,232,973
60	McPherson	3,438,396	4,175,729
61	Merrick	58,351,498	64,621,857
62	Morrill	49,994,798	54,487,143
63	Nance	34,913,900	38,691,721
64	Nemaha	33,291,674	36,448,312
65	Nuckolls	38,296,783	42,757,631
66	Otoe	79,426,889	85,865,947
67	Pawnee	12,949,855	14,834,175
68	Perkins	59,028,685	63,556,980
69	Phelps	114,012,545	122,093,585
70	Pierce	77,139,528	83,754,524
71	Platte	387,814,020	403,136,722
72	Polk	47,752,260	54,417,029
73	Red Willow	55,762,124	60,948,389
74	Richardson	32,998,847	36,788,976
75	Rock	13,591,992	15,764,849
76	Saline	108,267,672	115,683,254
77	Sarpy	438,308,698	460,169,338
78	Saunders	127,355,626	137,849,433
79	ScottsBluff	159,463,973	170,200,495
80	Seward	99,747,556	109,577,552
81	Sheridan	30,226,481	34,538,906
82	Sherman	26,048,896	29,421,040
83	Sioux	16,522,707	18,742,416
84	Stanton	108,330,138	112,965,551
85	Thayer	62,613,568	69,356,131
86	Thomas	6,304,937	6,983,082
87	Thurston	43,255,892	46,448,428
88	Valley	43,983,667	48,528,923
89	Washington	277,423,975	283,764,674
90	Wayne	53,977,401	59,978,679
91	Webster	31,919,837	35,449,378
92	Wheeler	17,895,654	19,888,592
93	York	143,710,229	154,880,357
	State Totals	\$9,530,285,728	\$10,100,195,856

Personal Property Compensating Exemption Factor for Centrally Assessed:

94.36%

Nebraska Department of Revenue, Property Assessment Division
2020 Personal Property County Abstracts Locally Assessed Personal Property Value and Exempt Value

		# of Returns Commercial	# of Returns Agricultural	# of Returns Total	Personal Prop. Taxable Value Commercial	Personal Prop. Taxable Value Agricultural	Total Taxable Value Before Exemption	Exemption #of Returns Commercial	Exemption #of Returns Agricultural	Exemption #of Returns Total	Personal Prop. Exempt Value Commercial	Personal Prop. Exempt Value Agricultural	Personal Prop. Exempt Value Total	Total Taxable Value After Exemption
Co#	County Name													
1	Adams	975	827	1,802	\$178,996,489	\$68,466,523	\$247,463,012	934	814	1,748	\$5,528,183	\$6,491,181	\$12,019,364	\$235,443,648
2	Antelope	418	1,111	1,529	26,807,168	91,130,817	117,937,985	370	996	1,366	2,023,641	8,031,940	10,055,581	107,882,404
3	Arthur	32	80	112	1,739,983	3,391,088	5,131,071	30	79	109	176,311	673,716	850,027	4,281,044
4	Banner	51	115	166	3,456,850	5,951,727	9,408,577	51	113	164	258,089	851,267	1,109,356	8,299,221
5	Blaine	21	106	127	120,688	5,915,872	6,036,560	19	66	85	51,608	530,760	588,368	5,454,192
6	Boone	312	857	1,169	15,971,958	73,548,149	89,520,107	309	857	1,166	1,525,173	6,896,938	8,422,111	81,097,996
7	Box Butte	412	410	822	18,882,600	33,906,374	52,788,974	382	391	773	2,082,283	3,180,510	5,262,793	47,526,181
8	Boyd	145	278	423	7,991,666	18,382,368	26,374,034	141	259	400	771,549	2,209,494	2,981,043	23,392,991
9	Brown	213	338	551	26,779,388	22,327,304	49,106,692	204	332	536	1,128,626	2,618,254	3,746,880	45,359,812
10	Buffalo	1,263	711	1,974	272,439,497	53,972,215	326,411,712	1,172	677	1,849	8,358,372	5,545,936	13,904,308	312,507,404
11	Burt	369	381	750	14,420,851	35,028,262	49,449,113	369	381	750	1,832,991	3,146,111	4,979,102	44,470,011
12	Butler	343	863	1,206	27,792,145	58,763,727	86,555,872	332	828	1,160	1,608,619	6,452,379	8,060,998	78,494,874
13	Cass	695	369	1,064	87,694,123	40,528,375	128,222,498	646	332	978	3,113,192	2,773,050	5,886,242	122,336,256
14	Cedar	478	1,132	1,610	16,116,637	71,156,023	87,272,660	452	1,095	1,547	2,240,814	8,772,499	11,013,313	76,259,347
15	Chase	279	345	624	18,537,897	48,025,690	66,563,587	261	325	586	1,329,797	2,793,028	4,122,825	62,440,762
16	Cherry	405	684	1,089	15,746,392	49,243,902	64,990,294	324	528	852	1,733,040	4,347,031	6,080,071	58,910,223
17	Cheyenne	644	359	1,003	49,158,999	24,207,488	73,366,487	577	329	906	2,751,021	2,474,026	5,225,047	68,141,440
18	Clay	382	940	1,322	21,245,511	55,360,994	76,606,505	363	926	1,289	1,637,199	7,023,345	8,660,544	67,945,961
19	Colfax	373	596	969	31,722,729	49,202,956	80,925,685	340	566	906	1,935,342	4,504,741	6,440,083	74,485,602
20	Cuming	511	794	1,305	33,267,017	74,713,659	107,980,676	384	694	1,078	1,954,518	5,614,398	7,568,916	100,411,760
21	Custer	471	1,061	1,532	44,107,540	71,280,481	115,388,021	462	1,024	1,486	2,250,805	8,025,675	10,276,480	105,111,541
22	Dakota	439	135	574	80,606,352	13,089,311	93,695,663	398	126	524	2,186,368	1,021,472	3,207,840	90,487,823
23	Dawes	420	331	751	11,360,031	14,325,758	25,685,789	374	306	680	2,006,624	2,410,882	4,417,506	21,268,283
24	Dawson	648	686	1,334	79,360,793	77,606,530	156,967,323	574	639	1,213	3,487,363	5,272,427	8,759,790	148,207,533
25	Deuel	98	111	209	5,181,818	10,288,730	15,470,548	95	103	198	496,362	853,450	1,349,812	14,120,736
26	Dixon	256	351	607	32,086,502	27,105,946	59,192,448	240	351	591	1,351,745	2,996,807	4,348,552	54,843,896
27	Dodge	1,165	546	1,711	347,593,105	45,744,351	393,337,456	1,134	538	1,672	6,897,744	4,285,682	11,183,426	382,154,030
28	Douglas	10,174	133	10,307	1,644,376,990	9,071,020	1,653,448,010	8,209	115	8,324	11,858,670	164,640	12,023,310	1,641,424,700
29	Dundy	167	213	380	10,785,582	22,282,690	33,068,272	163	208	371	881,996	1,619,303	2,501,299	30,566,973
30	Fillmore	289	946	1,235	98,241,367	60,662,879	158,904,246	272	900	1,172	1,450,083	7,070,497	8,520,580	150,383,666
31	Franklin	180	394	574	2,774,575	25,155,798	27,930,373	165	390	555	630,983	2,968,702	3,599,685	24,330,688
32	Frontier	130	348	478	5,492,063	27,406,764	32,898,827	123	332	455	671,724	2,661,009	3,332,733	29,566,094
33	Furnas	230	235	465	16,872,576	21,982,047	38,854,623	230	235	465	1,003,929	1,994,693	2,998,622	35,856,001
34	Gage	687	764	1,451	122,347,759	48,277,660	170,625,419	658	728	1,386	3,696,212	6,044,384	9,740,596	160,884,823
35	Garden	103	241	344	4,334,291	18,254,302	22,588,593	96	225	321	409,978	1,726,349	2,136,327	20,452,266
36	Garfield	118	164	282	3,939,547	7,847,001	11,786,548	108	140	248	626,249	1,122,195	1,748,444	10,038,104
37	Gosper	96	241	337	5,789,042	19,851,373	25,640,415	88	234	322	402,947	1,853,201	2,256,148	23,384,267
38	Grant	49	90	139	2,452,294	6,024,927	8,477,221	47	89	136	247,284	683,214	930,498	7,546,723
39	Greeley	133	320	453	4,735,989	27,459,789	32,195,778	116	288	404	515,461	2,403,176	2,918,637	29,277,141
40	Hall	1,816	546	2,362	204,838,714	44,594,840	249,433,554	1,607	496	2,103	10,126,209	3,939,842	14,066,051	235,367,503
41	Hamilton	426	887	1,313	99,753,759	64,325,480	164,079,239	416	857	1,273	2,319,444	6,904,573	9,224,017	154,855,222
42	Harlan	191	373	564	6,328,629	30,273,664	36,602,293	168	316	484	735,608	2,625,830	3,361,438	33,240,855
43	Hayes	58	252	310	2,575,285	19,338,867	21,914,152	52	239	291	242,821	1,890,921	2,133,742	19,780,410
44	Hitchcock	247	212	459	14,789,991	14,364,287	29,154,278	230	190	420	1,237,020	1,550,337	2,787,357	26,366,921
45	Holt	719	1,605	2,324	35,013,974	109,476,054	144,490,028	650	1,379	2,029	3,505,207	10,949,310	14,454,517	130,035,511
46	Hooker	39	43	82	1,919,047	2,032,837	3,951,884	35	42	77	180,488	310,749	491,237	3,460,647
47	Howard	210	537	747	4,758,426	34,775,667	39,534,093	203	529	732	934,227	4,159,193	5,093,420	34,440,673

Nebraska Department of Revenue, Property Assessment Division
2020 Personal Property County Abstracts Locally Assessed Personal Property Value and Exempt Value

	# of Returns Commercial	# of Returns Agricultural	# of Returns Total	Personal Prop. Taxable Value Commercial	Personal Prop. Taxable Value Agricultural	Total Taxable Value Before Exemption	Exemption #of Returns Commercial	Exemption #of Returns Agricultural	Exemption #of Returns Total	Personal Prop. Exempt Value Commercial	Personal Prop. Exempt Value Agricultural	Personal Prop. Exempt Value Total	Total Taxable Value After Exemption
Co# County Name													
48 Jefferson	395	723	1,118	39,030,996	45,190,373	84,221,369	377	686	1,063	2,068,989	5,218,421	7,287,410	76,933,959
49 Johnson	175	332	507	10,172,772	14,678,357	24,851,129	170	317	487	797,815	2,479,186	3,277,001	21,574,128
50 Kearney	250	539	789	26,843,023	47,177,852	74,020,875	205	451	656	1,093,303	3,833,623	4,926,926	69,093,949
51 Keith	479	349	828	26,949,350	35,558,478	62,507,828	431	324	755	2,514,252	2,638,693	5,152,945	57,354,883
52 Keya Paha	56	215	271	2,707,263	13,878,849	16,586,112	33	169	202	162,289	1,341,570	1,503,859	15,082,253
53 Kimball	347	169	516	15,297,812	14,600,994	29,898,806	275	155	430	1,314,757	1,275,225	2,589,982	27,308,824
54 Knox	492	949	1,441	40,112,244	58,249,209	98,361,453	476	913	1,389	2,298,707	7,562,049	9,860,756	88,500,697
55 Lancaster	6,077	560	6,637	701,563,069	29,855,694	731,418,763	3,794	415	4,209	26,227,243	3,459,828	29,687,071	701,731,692
56 Lincoln	1,162	886	2,048	74,003,451	70,044,135	144,047,586	1,043	831	1,874	6,461,960	6,517,006	12,978,966	131,068,620
57 Logan	39	98	137	1,546,198	7,304,351	8,850,549	39	97	136	168,605	866,073	1,034,678	7,815,871
58 Loup	32	125	157	570,375	5,431,045	6,001,420	31	125	156	153,490	975,555	1,129,045	4,872,375
59 Madison	1,701	864	2,565	154,342,175	50,890,798	205,232,973	1,396	758	2,154	7,698,079	5,301,277	12,999,356	192,233,617
60 McPherson	17	84	101	182,366	3,993,363	4,175,729	17	80	97	65,089	672,244	737,333	3,438,396
61 Merrick	323	650	973	21,562,419	43,059,438	64,621,857	305	593	898	1,683,594	4,586,765	6,270,359	58,351,498
62 Morrill	270	413	683	17,717,981	36,769,162	54,487,143	248	382	630	1,344,388	3,147,957	4,492,345	49,994,798
63 Nance	180	403	583	7,774,285	30,917,436	38,691,721	167	369	536	722,114	3,055,707	3,777,821	34,913,900
64 Nemaha	269	285	554	12,090,877	24,357,435	36,448,312	251	252	503	1,129,357	2,027,281	3,156,638	33,291,674
65 Nuckolls	233	429	662	9,533,895	33,223,736	42,757,631	228	425	653	1,088,260	3,372,588	4,460,848	38,296,783
66 Otoe	555	452	1,007	55,813,586	30,052,361	85,865,947	520	416	936	2,860,353	3,578,705	6,439,058	79,426,889
67 Pawnee	138	221	359	4,070,270	10,763,905	14,834,175	125	169	294	562,560	1,321,760	1,884,320	12,949,855
68 Perkins	238	418	656	23,149,130	40,407,850	63,556,980	222	395	617	1,246,101	3,282,194	4,528,295	59,028,685
69 Phelps	452	763	1,215	55,110,216	66,983,369	122,093,585	409	728	1,137	2,250,649	5,830,391	8,081,040	114,012,545
70 Pierce	349	677	1,026	36,028,650	47,725,874	83,754,524	298	608	906	1,696,116	4,918,880	6,614,996	77,139,528
71 Platte	1,278	1,244	2,522	293,182,066	109,954,656	403,136,722	1,126	1,095	2,221	6,297,131	9,025,571	15,322,702	387,814,020
72 Polk	243	687	930	9,849,696	44,567,333	54,417,029	240	685	925	1,350,157	5,314,612	6,664,769	47,752,260
73 Red Willow	551	341	892	26,547,389	34,401,000	60,948,389	519	307	826	2,704,613	2,481,652	5,186,265	55,762,124
74 Richardson	281	302	583	16,397,432	20,391,544	36,788,976	272	289	561	1,408,281	2,381,848	3,790,129	32,998,847
75 Rock	79	241	320	2,026,706	13,738,143	15,764,849	76	223	299	391,525	1,781,332	2,172,857	13,591,992
76 Saline	458	697	1,155	73,966,236	41,717,018	115,683,254	405	643	1,048	2,450,061	4,965,521	7,415,582	108,267,672
77 Sarpy	3,198	95	3,293	449,690,347	10,478,991	460,169,338	2,933	91	3,024	21,098,758	761,882	21,860,640	438,308,698
78 Saunders	872	849	1,721	73,793,851	64,055,582	137,849,433	850	798	1,648	3,918,542	6,575,265	10,493,807	127,355,626
79 ScottsBluff	1,142	588	1,730	123,264,901	46,935,594	170,200,495	998	531	1,529	6,478,347	4,258,175	10,736,522	159,463,973
80 Seward	744	848	1,592	46,524,967	63,052,585	109,577,552	671	826	1,497	3,482,656	6,347,340	9,829,996	99,747,556
81 Sheridan	295	470	765	7,884,376	26,654,530	34,538,906	261	379	640	1,190,372	3,122,053	4,312,425	30,226,481
82 Sherman	146	413	559	4,677,485	24,743,555	29,421,040	130	344	474	585,900	2,786,244	3,372,144	26,048,896
83 Sioux	67	265	332	2,832,647	15,909,769	18,742,416	50	255	305	213,812	2,005,897	2,219,709	16,522,707
84 Stanton	176	489	665	79,635,995	33,329,556	112,965,551	163	471	634	790,984	3,844,429	4,635,413	108,330,138
85 Thayer	308	694	1,002	23,397,102	45,959,029	69,356,131	300	688	988	1,535,491	5,207,072	6,742,563	62,613,568
86 Thomas	42	64	106	1,633,763	5,349,319	6,983,082	39	62	101	154,613	523,532	678,145	6,304,937
87 Thurston	229	273	502	9,478,639	36,969,789	46,448,428	215	265	480	965,211	2,227,325	3,192,536	43,255,892
88 Valley	252	447	699	19,547,763	28,981,160	48,528,923	238	405	643	1,334,265	3,210,991	4,545,256	43,983,667
89 Washington	562	386	948	253,181,695	30,582,979	283,764,674	536	370	906	3,302,808	3,037,891	6,340,699	277,423,975
90 Wayne	411	507	918	19,575,802	40,402,877	59,978,679	386	461	847	2,127,967	3,873,311	6,001,278	53,977,401
91 Webster	175	321	496	14,132,240	21,317,138	35,449,378	168	327	495	900,609	2,628,932	3,529,541	31,919,837
92 Wheeler	55	221	276	1,665,802	18,222,790	19,888,592	48	204	252	274,517	1,718,421	1,992,938	17,895,654
93 York	701	1,049	1,750	83,965,817	70,914,540	154,880,357	654	999	1,653	3,804,365	7,365,763	11,170,128	143,710,229
State Totals	54,374	45,156	99,530	\$6,734,329,749	\$3,365,866,107	\$10,100,195,856	46,911	41,983	88,894	\$234,762,974	\$335,147,154	\$569,910,128	\$9,530,285,728

Source: Personal Property Abstracts as of 8-06-2020