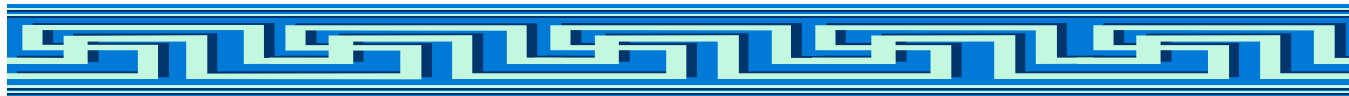


Nebraska
Department of Property
Assessment & Taxation

2001
Annual Report



STATE OF NEBRASKA
DEPARTMENT OF PROPERTY ASSESSMENT & TAXATION

2001 ANNUAL REPORT

PREFACE

This is the **third** annual report published for our agency. As of July 1, 1999, the former Property Tax Division of the Department of Revenue became a separate agency called the Department of Property Assessment & Taxation, directed by the Property Tax Administrator. All property tax data prior to 1999 can be found in the Department of Revenue's Annual Report.

The purpose of our annual report is to provide interested citizens with pertinent information about property valuations, tax rates, and taxes levied for local governments. The annual report focuses on summary information for the current tax year and also provides historic data for the state.

The information contained in this annual report should be viewed as a source material. Although every attempt for accuracy is made, this report should not be viewed as a substitute for independent research or legal document in place of an attorney's opinion.

A sincere thank you is extended to all Nebraska assessors for their efforts in reporting data which serves as the basis for much of our annual report.

The Department of Property Assessment & Taxation appreciates any comments that you may have regarding the format, content and usefulness of this information.

Nebraska Department of Property Assessment & Taxation

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- ★ Main Office
- Regional Offices
- Assessment Offices

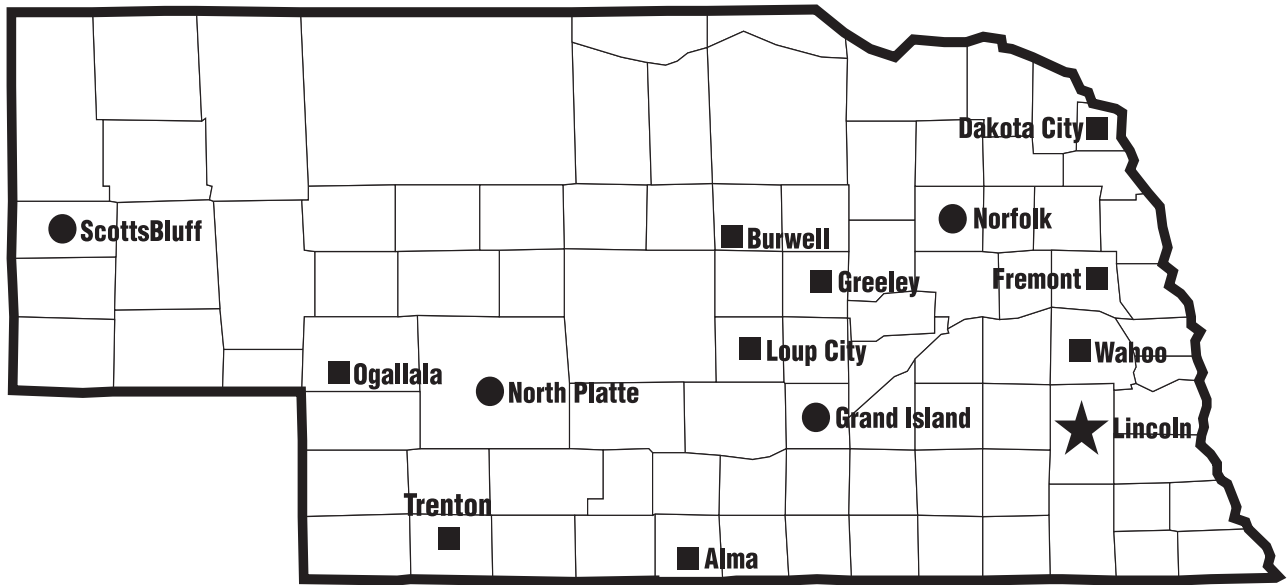


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PURPOSE

The purpose of the Nebraska Department of Property Assessment and Taxation¹ is to develop information, in various formats, that assists the administrators, payers and beneficiaries of the property taxes to make informed decisions concerning the quality of the assessment function of the property tax system in Nebraska. Beginning on July 1, 1998, the Department assumed the assessment function in several counties in Nebraska.

The Department, directed by the Property Tax Administrator², is statutorily created and is governed by the Nebraska Constitution and statutes. Its functions include, but are not limited to, the following:

- To provide legal, policy and assessment information through regulations, rulings, directives, standards, manuals, and education, to the county assessors and other assessing officers to ensure the uniform execution of the property tax laws³.
- To administer the assessment function in counties which have transferred that responsibility to the Property Tax Administrator⁴.
- To provide advice concerning the assessment of real property to ensure the uniform and proportionate valuation of real property⁵.
- To provide information to the property owner concerning the level of value and quality of the assessment of real property in each county⁶.
- To determine the assessable valuation of all taxable property in each school district⁷.
- To value and distribute the value of property required to be valued by the state, such as railroad companies, public service entities, car companies, and air carriers⁸.
- To administer the assessment administrative program for contracted counties⁹.
- To determine the appraised value for the public sale of educational lands.¹⁰
- To determine the eligibility for exemption of certain personal property subject to compliance with the Employment and Investment Growth Act (LB775).¹¹

¹ 77-701.

² 77-701 and 77-702.

³ 77-1330.

⁴ 77-1340 to 77-1340.03.

⁵ 77-702 (2).

⁶ 77-1327.

⁷ 79-1016.

⁸ 77-600's, 77-800's, and 77-1244 to 77-1250.05.

⁹ 77-1331.

¹⁰ 72-258.03.

¹¹ 77-4105.

DIVISIONS

Property Tax Administrator

The Property Tax Administrator is the chief executive officer of the Department of Property Assessment and Taxation. The qualifications and duties of the Property Tax Administrator are established by statute (see, section 77-701 and 77-702). The Property Tax Administrator is appointed by the Governor, with the approval of a majority of the members of the Legislature, for a six-year term.

Administration

The Administration Division is responsible for management of the support functions of the Department, including the supervision of support staff in the Lincoln office and the data entry staff. As well, this Division performs the personnel, budget and accounting and other administrative functions for the Department.

Policy/Legal

The Policy/Legal Division is responsible for all legal matters for the Department. The Department currently has one attorney to serve all legal functions. Additionally, the Department has Associates that provide policy functions such as legislation, regulations, correspondence, education, certification of the assessor's certificate, and other associated duties. This Division is responsible for specific statutory duties, including: valuation of state assessed property (railroad companies, public service entities, car companies and air carriers); determination of adjusted valuation of each school district; administrative reports gathering state-wide information of valuation and property taxes; annual report and other informational publications; and promulgation of the Nebraska Agricultural Land Valuation Manual and other manuals.

PTAS/CAMA

The Property Tax Administrative System/Computer Assisted Mass Appraisal Division (PTAS/CAMA) is responsible for the administration of the computer software program that the Department provides to its assessment offices and through contract to interested counties. The program was acquired in 1998 and replaced the former program known as County Administered Property System (CAPS), which was developed in the late 1960's. Additionally, the staff of this Division assists the Policy /Legal Division in specific support staff functions, such as the distribution of car company and air carrier taxes; creation of the Tax Increment Finance Annual Report; determine the appraised value for the public sale of educational lands; and determine the eligibility for exemption of certain personal property subject to compliance with the Employment and Investment Growth Act.

Information Technology

The Information Technology Division is responsible for the Department's personal computer environment and providing advice and assistance to all Department staff on the utilization of the programs used by the Department. Currently, this Division's staff troubleshoots all technology issues. DAS-Information continues to provide high level assistance in all technology areas, including program development.

Measurement

The Measurement Division is responsible for ascertaining the level of value and quality of assessment of all real property. This Division works directly with the county officials providing advice and guidance on all issues of the assessment process, with particular focus on the assessment of real property. This Division develops the sales file that is used throughout the assessment process, including: adjusted valuation for school districts; information for the Reports and Opinions of the Property Tax Administrator provided to the Tax Equalization and Review Commission; and, valuation information for use by the county assessors. The sales file is a statutorily required database containing sales of real property for use in valuation and measurement. The two groups of employees in this Division are the Field Liaisons and the Reviewers. Both the Liaisons and the Reviewers are located throughout the state, so that they are experienced in the area of their work and are readily available for assistance to the counties that they serve. The Liaisons work with the county assessors on analysis of sales information and other assessment issues. The Reviewers conduct the sales review and verification process for all agricultural and commercial real property sales.

Assessment

The Assessment Division is responsible for performing the assessment function in counties where the function has been assumed by the Department. These functions include management of the assessment office in each county and the appraisal of all real property in each county. Currently, the Department has assumed the assessment function in the following nine counties: Dakota, Dodge, Garfield, Greeley, Harlan, Hitchcock, Keith, Saunders and Sherman. While the process for managing the assessment office is fairly unchanged as a result of the state assumption, the Department's philosophy regarding the appraisal function is different from that of an individual county. The Department is creating an appraisal staff that is to be shared among the counties that are assumed. It is hoped that sharing these resources will allow for a more efficient allocation of these resources. While some of the counties are large and active enough to justify their own appraiser or appraisers, some of our counties are small enough, that if closely proximate to one another, will share appraisal staff.

PROPERTY TAX HISTORY

Since the beginning of Nebraska's statehood, property tax was a major source of state and local operating revenue. This tax was initially adopted by the Territorial Legislature in 1857. The growing need for public services and changes in economic structure caused property taxes to steadily increase. This in turn prompted the necessity for relieving property taxes and providing new sources of revenue.

In November 1966, approval of a constitutional amendment abolished "state" property taxes. Also, the Legislature repealed the head and poll taxes, the tax on intangible property, the tax on household goods, and certain miscellaneous personal property taxes. In order to replace lost revenues, the Legislature adopted two broad-based taxes in the Revenue Act of 1967; the state sales and use tax and the income tax. In addition to replacing lost state revenue, a portion of the sales and income tax monies were designated to finance state aid programs. At that time, \$35 million was designated annually for aid to school districts. An additional \$10 million each year was distributed to cities and counties to replace lost revenues due to the elimination of intangible property, household goods, and personal effects from the property tax base.

In 1969, the Homestead Exemption Act was passed to provide property tax relief to owners of residential property. It provided for an exemption of \$800 of actual value for residences valued at \$4,000 or more. At that time, it involved about \$3.5 million annually. The homestead exemption benefits have been changed over the years and currently provide for an exemption of all or part of real property taxes, for individuals over 65 with limited income, veterans, and individuals with certain disabilities. Additionally, approximately, \$1.5 million dollars was appropriated for public and junior colleges.

Since 1967, "local" units of government have exclusively levied property taxes. In 2001, Nebraska's local governments levied approximately \$ 1.76 billion in property taxes. In addition, for fiscal year 2001-2002, there is approximately \$ 976 million in local tax relief (state aid) appropriated for local governments (see statistical table 8).

Over the years, Nebraska's property tax structure has changed as the Legislature attempted to address various economic concerns. Property tax remains primarily a tax on real property but changes have been made in the classification of property, as well as the level of assessment at which property is taxed. Nebraska's constitution, Article VIII, Section 1, requires uniformity and proportionality both as to the rate and the valuation.

Social and economic trends continue to impact Nebraska citizens' views on all taxes and state aid programs. Meanwhile, the payers and recipients of taxes share in the benefits of public schools, roads, law enforcement, and a number of other public facilities and programs.

SUMMARY OF LEGAL/LEGISLATIVE ACTIONS THAT HAVE SHAPED NEBRASKA'S PROPERTY TAX POLICY

Agricultural Land:

1984: *Kearney Convention Center v. Board of Equal.*, 216 Neb. 292, 344 N.W.2d 620 (1984). Commercial property owner requested that their valuation be equalized with agricultural land which was assessed at a lower level of value.

1984: Constitutional amendment, Article VIII, section 1, subsection (4); agricultural land is defined as a separate and distinct class and authorized the use of any different approach to value agricultural land.

1986: The Legislature adopted a method to value agricultural land according to a formula based on earning capacity. Income streams were averaged by county and the capitalization rate was fixed in statute. Earning capacity is not similar to the income approach to value as used in professionally accepted appraisal practices.

1987: *Banner County v. State Bd. of Equal.*, 226 Neb. 236, 411 N.W.2d 35 (1987). While the constitution stated that agricultural land was a separate and distinct class of property, the constitution still required that all real and tangible personal property values be uniform and proportionate. Using the earning capacity formula to value agricultural land would have been allowable if the resulting values had been correlated to be proportionate with all other real and tangible personal property.

1990: Constitutional amendment; agricultural land defined as a separate class of real property and removed from the uniform and proportionate clause, meaning that it need not be uniform and proportionate with OTHER CLASSES of property. However, the values of agricultural land must be uniform and proportionate within the class of agricultural land.

1992: The Legislature allows agricultural land to be valued at 80% of actual or market value. All other real property is to be valued at 100% of actual or market value.

Personal Property:

1967: The State no longer levied a property tax. The Legislature exempted household goods, clothing and other personal items, and exempted intangible personal property such as stocks, bonds and certificates of deposit.

1970: Constitutional amendment; voters give approval to the Legislature to classify and exempt personal property.

1972-1974: The Legislature partially exempted from taxation agricultural income producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish and fur bearing animals. The Legislature provided for a 12.5 percent exemption of actual value for calendar year 1973. The exemption increased by 12.5 percent each year until a total of 62.5 percent was exempt in 1977. Political subdivisions were reimbursed for the tax revenue loss

resulting from these exemptions. In 1974, the Nebraska Supreme Court ruled that personal property tax exemptions were constitutional.

1977-1981: The Legislature completely exempted from taxation the classes of personal property that were partially exempted except business inventory and livestock were fully exempted in calendar year 1978. The Legislature appropriated \$58.6 million as Personal Property Relief to reimburse local governments for the losses resulting from these exemptions. Business inventories became totally exempt for calendar year 1979 and a reimbursement of \$62.2 million was appropriated for fiscal year 1979-1980. Livestock became totally exempt in calendar year 1980 and a reimbursement of \$70 million was appropriated for fiscal year 1980-1981.

1982: The Legislature eliminated the Personal Property Tax Relief and the Government Subdivision Fund. LB 816 provided for the distribution of aid to community colleges, natural resource districts, incorporated municipalities, counties, and for aid to school districts from the School Foundation and Equalization Fund.

1986: Car line companies began requesting that their personal property be equalized with all personal property. Citing protection under the 1976 Federal Railroad Revitalization and Regulatory Reform Act – the 4-R Act, the car line companies argue that since much of the personal property in Nebraska was exempt from taxation by the legislature (inventory, agricultural machinery and equipment, earth-moving equipment, etc.), therefore their personal property is being taxed to a greater degree than other personal property in Nebraska. Based upon the 4-R Act, the Federal District Courts ruled that the Nebraska property tax on personal property of car companies violated the Federal 4-R Act. The State was prohibited from collecting property tax on car companies.

1987: Railroads filed suit against Nebraska arguing that the property tax on railroad personal property violated the Federal 4-R Act. The litigation was settled in 1989, resulting in the railroad companies paying tax on 25 percent of their value attributed to personal property for 1987, 1988, and 1989.

1988-1990: Following the railroads, other centrally assessed companies such as pipelines, telecommunications, and airlines appealed to the State Board requesting equalization of their personal property with the exempt property of car companies and railroads. The companies were denied by the State Board and appealed to the Nebraska Supreme Court based on the Nebraska constitutional requirement of uniform and proportionate values for the levy of property taxes.

1989: The Nebraska Supreme Court ruled in favor four pipeline companies for the 1988 tax year, and the State Board equalized their personal property value to zero. In July 1991, the Nebraska Supreme Court ruled on the tax year 1989 equalization requests of centrally assessed companies. The court found that equalization was not an appropriate remedy. All previous personal property exemptions were declared unconstitutional, effectively overturning the 1974 decision allowing personal property exemptions. As a result of the court's decision on the 1989 cases the State Board reduced the 1990 certified values of the appealing centrally assessed companies by 18.81 percent.

1991: During the legislative session, it became clear that, due to the mounting litigation, something drastic needed to be done to address the problem. While no "long-term" solutions

were agreed upon, two short-term options were identified: 1) tax ALL personal property (including inventory, agricultural machinery, etc.) at its actual value; or 2) exempt all personal property from taxation. For 1991, the latter option was adopted and personal property was exempted from taxation.

1992: Constitutional amendment; removed personal property from the uniform and proportionate clause of the constitution. The Legislature enacted the "net-book" concept of taxing depreciable tangible personal property was adopted by the legislature.

State Aid to Education (TEEOSA):

In 1990, the Legislature enacted the Tax Equity and Educational Opportunities Support Act (TEEOSA). LB 1059 increased sales and income taxes to provide additional state aid to schools and reduce the reliance on property taxes to fund public education. While the formula for distributing state-aid has been adjusted several times since 1990, some basic elements dealing with the assessment of property remain. Measuring each school district's ability to generate revenue through property taxes is an important component in the school-aid formula. To that end, beginning in 1994, the assessable property valuation (agricultural land at 80% of actual value and all other real property at 100% of actual value) of each school district has been determined by the Department of Property Taxation and Assessment each year. This provision "levels the playing field" and prevents a school district from receiving an unfair advantage in the school-aid formula if their property valuations are at a lower level than other school districts.

Other Recent Changes in the Property Assessment Process:

- In 1994, the Legislature made changes to homestead exemptions; redefined household income, increased the amount of exemption, required the filing of an income statement, placed limits on the value of the home for which an exemption application is made, and implemented a sliding scale that allows partial exemption as income increase.
- Real Estate Transfer Statements (Form 521) filed on or after January 1, 1995 are no longer confidential. This provides greater public access to property sales information.
- In 1996, the Tax Equalization and Review Commission replaced the State Board of Equalization and Assessment in the equalization of property valuations. In addition to its constitutional statewide equalization duties, the Commission hears individual appeals from county board of equalization decisions, replacing the district courts. Commissioners are appointed by the Governor and serve six-year terms.
- Since 1996, the property assessment process has also been dramatically changed. Rather than the county board of equalization acting first, the statewide equalization is completed first and then the county board of equalization performs its duties.

- In 1996, for purposes of statewide equalization, the Legislature established acceptable ranges for the level of value. The acceptable ranges for the level of value are 74 to 80% of actual value for agricultural land and 92 to 100% for all other real property.
- In 1996, the Property Tax Administrator position is created to oversee the Property Tax Division of the Department of Revenue. The powers and duties of the State Tax Commissioner relating to valuation and taxation of property transferred to the Property Tax Administrator. The Property Tax Administrator is appointed by the Governor and approved by the Legislature to serve a six-year term.
- In 1997, the Legislature changed the method for taxation of motor vehicles to a formula rather than according to value. Responsibility for motor vehicle taxation was shifted from the county assessor to the county treasurer.
- Beginning July 1, 1998, a county board may vote by resolution to have the Property Tax Administrator assume the county assessment function. The state then becomes fiscally responsible for the assessment functions in that county. County assessor and employees of the assessor's office become state employees.
- As of July 1, 1999, the former Property Tax Division of the Department of Revenue became a separate agency called the Department of Property Assessment and Taxation, directed by the Property Tax Administrator.
- In 2000, the legislature appropriated \$25 million of state funds for the Relief to Property Taxpayers Act. The act provides direct local property tax relief to all taxable real property in the form of a tax credit and is displayed on the tax statement. The credit, for year 2000, provides \$30.54 in property tax relief for every \$100,000 in taxable value. In other words, for every \$100,000 in taxable value, the state will pay the local taxing subdivisions \$30.54 that otherwise would have been collected from the taxpayer.
- As of year 2000, the real property tax statements are required to display the property taxes due to each of the local taxing subdivisions for both the current year and prior year. This is an effort to provide more information to the taxpayer, so they may better understand where their property tax dollars go and how they change from year to year.
- Beginning January 2001, property of the state and its governmental subdivisions that is not used or not being developed for a public purpose is taxable (the original legislation LB 271 passed in 1999 and implementation was delayed until 2001).

2001 LEGISLATION

LB 156. This legislation amends 77-1315, which requires only that the assessor publish the certification that the assessment roll is complete, rather than the county clerk or the county assessor. Became effective September 1, 2001.

LB 162 This legislation changes the credentialing, regulation provisions and fees for real estate appraisers. Became effective September 1, 2001.

LB 170 Section 1 amends 49-1201 to provide that any valuation, equalization, or exemption appeal or protest or any other form will be assumed to be filed when postmarked.

Sections 2 and 3 amend 77-101 to incorporate a definition of class or subclass of real property to be applicable throughout the property tax statutes. According to the definition, a class or subclass is a group of properties that share characteristics not shared by those outside the class or subclass. The classification may be based on use, size, zoning, city size, or market characteristics. If based on the market, the class must be based on characteristics that affect market value. This change is a response to the Nebraska Supreme Court decision in *Bartlett v Dawes County Bd. of Equalization*, 259 Neb 954, 513 N.W.2d 810 (2000), which held that the TERC may not adjust by market area to achieve inter-county equalization because market areas are not defined as classes or subclasses of property in the statutes.

Section 4 requires the Department of Property Assessment and Taxation to publish an annual report detailing valuations and property taxes throughout the state. The Department may charge a fee for providing copies of the report.

Section 5 amends 77-1311 and requires the assessor to submit a plan of assessment to the county board of equalization and the Department of Property Assessment and Taxation on or before September 1, 2001 and every five years thereafter. The plan is to be updated each year between five year plans. The plan is to examine the level, quality, and uniformity of assessment in the county and may be derived from a progress report developed by DPAT and presented to the assessor before July 31. The plan is to outline issues and recommend action needed to be taken to assure uniform and proportionate assessments. This repeals section 77-5012, which required the TERC to develop a formal plan of equalization.

Section 6 amends 77-1315 and requires the assessor to annually on or before June 6 post in the assessor's office and mail to a newspaper and licensed broadcast media that have been designated by the county board, the assessment ratios and other statistical measures as determined by the TERC.

Section 7 amends 77-1327 to strike a requirement that the PTA publish a summary of assessment ratio studies, strike unnecessary language. Requires all transactions of consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents in doc stamps is paid shall be considered sales. All sales are deemed to be arm's length unless determined to be otherwise under professionally accepted mass appraisal techniques. The purpose of the sales file is to determine the level of value, quality of assessment, establishing the adjusted valuations for school aid and calculating assessed valuations.

Section 8 would amend 77-1342 to liberalize the use of the DPAT cash fund and allow the fund to be used for a program of land record modernization.

Sections 9 through 11 would amend 77-1343, 1344, and 1347 to strike subdivision and subdivided as disqualifiers of land from special valuation.

Sections 14 and 15 would amend 77-1362 and 77-1363 to harmonize these agricultural and horticultural valuation statutes with the class or subclass definition created by section 3. Nothing in this section is to limit the classes and subclasses that may be used by a county to achieve uniform and proportionate valuations.

Section 18 amends 77-1510 to provide that appeals of decisions of the county board of equalization shall be deemed timely filed if postmarked by the deadline (August 24) for filing the appeal.

Section 19 amends 77-5004 to change the requirement that TERC commissioners have the same certification required of registered real estate appraisers. If a commissioner does not have the necessary certification or training at the time of appointment, he or she shall have one year after appointment to qualify.

Sections 20 and 21 amend 77-5007 and 77-5013 to 1) moves the thirty day appeal deadline from section 77-5007 to 77-5013, 2) provides the 30 day postmark rule for all appeals to the TERC, and 3) provide that the filing of the \$25 appeal fee is necessary for perfecting the appeal.

Section 23 amends 77-5023 to provide that adjustments by class or subclass of property to achieve inter-county equalization must be made by a percentage that results in the established indicator of central tendency as required in section 77-5023.

Section 25 amends 77-5026 to require the Tax Equalization and Review Commission to issue notices to counties that fail to meet the required statutory levels of value in section 77-5023.

Contains the emergency clause and became effective April 4, 2001.

LB 173 This legislation is intended to prevent the various political subdivisions from claiming tax exemption on property which is not being used for a public purpose. It amends supposedly all statutes that allow exemptions to the subdivisions. The question still arises on whether this legislation accomplished anything. Became effective September 1, 2001.

LB 275 Amends section 77-1613.01 by changing the Certificate of Taxes Levied filing date from on or before November 27 to on or before December 1. Became effective September 1.

LB 419 Section 1 amends 77-5016 to require that the Tax Equalization and Review Commission on exemption appeals only the address the exemption status and not the taxable value of the property unless stipulated by the parties.

Section 2 amends 77-5017 to provide that the Tax Equalization and Review Commission on appealed exempt property, which has been determined to be taxable, shall order the case returned to the county board of equalization, to decide the taxable value, unless stipulated in the appeal. The valuation as determined by the county board of equalization may be appealed to the commission with thirty days after the decision of the board. Became effective March 14, 2001.

ADMINISTRATION OF PROPERTY ASSESSMENTS AND TAXATION

All property in the state of Nebraska is subject to property tax unless an exemption is mandated by the Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation is adopted by the Legislature. Federal law may supersede the Nebraska Constitution with regard to taxation of property owned by the federal government or its agencies or instrumentalities. All property in the state of Nebraska, which is subject to taxation, shall be valued as of January 1, 12:01 a.m., of each year.

The assessor is responsible for valuing all real and personal property with the exception of railroads, public service entities, and specific personal property of air carrier and rail car line companies, which are assessed by the Property Tax Administrator. The valuation of real property is determined according to mass appraisal techniques, including but not limited to the following: (1) comparing sales of properties with known or recognized values, taking into account location, zoning, and current functional use; (2) income approach; and (3) cost approach. The valuation of personal property is determined using a statutory method of depreciated values similar to the Federal Modified Accelerated Cost Recovery System and 150 percent declining balance depreciation schedules. All real property is assessed at or near 100% of actual value, except agricultural land is assessed at or near 80% of actual value. Personal property is assessed at 100% of the net book taxable value as determined by the statutory method.

Between January 1 and March 20 of each year, the assessor updates and revises the real property assessment roll. By April 15, agricultural and horticultural land valuation boards (AHLVB) may order an assessor to make changes to agricultural land values. Decisions of the AHLVB may be appealed to the Tax Equalization Review Commission (TERC), within 15 days of their published notice of action. Between April 1 and May 15 the TERC has the authority to adjust by a percentage the valuation of classes or subclasses of real property in any county in order to achieve equalization of property values. Decisions of the TERC may be appealed to the Nebraska Court of Appeals.

The assessor revises the real property assessment rolls, for any actions taken by the agricultural and horticultural land board or TERC, and notifies property owners of value increases or decreases by June 1. Individual protests of real property valuations may be made to the county board of equalization. The county board of equalization may adjust the protested value of individual properties. Decisions of the county board of equalization may be appealed to the TERC.

Personal property is self reported by the taxpayer, on or before May 1. If the assessor makes changes to the reported valuation a notice must be sent to the taxpayer. The action may be appealed to the county board of equalization.

On or before August 10, the TERC equalizes the real property of centrally assessed railroad and public service companies with the statewide level of assessment. The Property Tax Administrator certifies centrally assessed values to the counties.

On or before August 20, the assessor compiles and certifies the total taxable value (real, personal, and centrally assessed) to each local government taxing subdivision for rate setting purposes.

Each year, on or before October 15, the county board of equalization levies the necessary taxes, within the limits of the law, for operation of all functions of county government, school districts, cities, etc. The tax rates for these various local government taxing subdivision are determined by the dividing the subdivision's annual tax request by the current total taxable value within their boundaries. The tax rates are expressed as \$1.00 per \$100 dollars of taxable value.

Property taxes are determined by multiplying the property's taxable value by the total consolidated tax rate for the tax district in which the property is located. The tax district is comprised of various governing bodies empowered to levy property taxes for services, such as county government, school district, city, etc.

On or before November 22, the assessor transcribes the real property tax list and delivers it to the county treasurer for collection of property taxes. All real and personal property taxes, including taxes of centrally assessed railroad and public service companies, are due December 31. The first half of the tax becomes delinquent on the following May 1 and the second half becomes delinquent on September 1, except in Douglas, Lancaster, and Sarpy counties, where the first half is delinquent on April 1 and second half becomes delinquent on August 1.

Homestead Exemption

The homestead exemption program was created by the 1969 Legislature. The specific requirements have been modified over the years but the main criteria is to provide local property tax relief to qualifying elderly and disabled individuals who own and live in the home for which an exemption application is made. The exemption applies to all or part of the property taxes levied against the home, with the state reimbursing local governments from general fund revenues for those taxes exempted under the program. The laws governing the homestead exemption are found in Nebraska Statutes, Chapter 77, Article 35. For more detailed information, or answers to questions about the Nebraska homestead exemption, please contact the local assessor's office or the Nebraska Department of Revenue.

STATISTICAL TABLES

Notes regarding statistical tables:

- (1) The data sources for the statistical tables are the Certificate of Taxes Levied Report and the County Abstract of Assessment Report.
- (2) Property taxes levied includes homestead exemption tax loss.
- (3) Property taxes levied excludes taxes levied on redevelopment or enhanced value of community redevelopment projects using tax increment financing (TIF). See report to the legislature for redevelopment projects, published on March 1 of each year.
- (4) The state total valuations and property taxes levied for the years 1967 through current are listed in Table 1. Tax policy changes that affect the valuation or tax are explained in a previous section of the annual report, e.g. 1997 motor vehicles are no longer taxed based on a value. Also listed in Table 1 are the state total property tax amounts, mill levies, and average statewide property tax rates for applicable years. Payments in lieu of tax made by public power districts and other in lieu of tax payments are not included in total taxes.
- (5) For the years prior to 1981, property was valued as follows:
 - a) for 1920 and prior years, property was assessed at one fifth of its actual value;
 - b) from 1921 to 1952, property was assessed at its actual value;
 - c) from 1953 to 1955 property was assessed at 50 percent of its actual value;
 - d) in 1956 and 1957 property was assessed at 50 percent of its base value;
 - e) from 1958 to 1980 property was assessed at 35 percent of its actual value;
 - f) from 1981 to current property is assessed at 100 percent of actual (market) value, with the exception of agricultural land which in 1992 was changed to an assessment level of 80% of actual value.
- (6) Example; years 1967 to 1980, tax rates were expressed as mills per one-thousand dollars of value.

Property market value	100,000
Assessment level	35%
Assessed value	35,000
Mill levy 55.925	
or 55.925/1000	.055925
Calculated Taxes	\$ 1,957.38

- (7) Example; years 1981 to current, tax rates are expressed as rates per one-hundred dollars of value.

Property market value	100,000
Assessment level	100%
Assessed value	100,000
Tax Rate 1.9574	
or 1.9574/100	.019574
Calculated Taxes	\$ 1,957.40

(8) Example for converting a mill levy to a tax rate:

Mill levy multiplied by assessment level divided by 10.

55.925 (mill levy) multiplied by .35 (assessment level) divided by 10 (converted to \$100 per value)
equals a tax rate of 1.9574

(9) In Lieu Taxes, Table 21. In Nebraska, every public corporation and political subdivision of the state that is primarily organized to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages, makes payments in lieu of property taxes. The payments are equivalent to 5 percent of the gross revenue derived by the power district, plus a fixed amount based on the 1957 levies. Other in lieu of tax payments are also reported for game and parks per section 37-335, housing authorities per section 71-1590, and hospitals per section 77-211.

Definitions of property type categories reported in the annual report statistical tables:

Unimproved - land without buildings or structures.

Improved - land upon which buildings are located.

Improvements - buildings or structures.

Residential/single family – all real property predominantly used or intended to be used as a dwelling place or abode whether occupied by the owner, tenant or lessee, and where occupancy is for a period of time usually year-round as opposed to a transitory occupancy by single family or two families.

Commercial - all real property predominantly used for commerce, trade, or business. For purposes of reporting, multi-family dwellings predominantly used for occupancy by more than two families, are summarized with the commercial property type.

Industrial - all real property predominantly used for the process or manufacture of goods or materials.

Recreational - all real property predominantly used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that simply allows relaxation, diversion and entertainment. A building designed for year-round living shall not be categorized as recreational.

Mineral – an ownership interest of any minerals, mines, quarries. Producing: mineral is being extracted. Non-producing: mineral is not being extracted.

Home site – land within a residential, recreational, commercial or industrial parcel, which is used or intended to be used for residential purposes. For purposes of reporting, home site land is summarized with the parcel's predominant property type or use.

Farm home site land – one acre or less of land upon which is located a residence and necessary improvements needed for human habitation and is contiguous to a farm site.

Farm site land – the portion of land within an agricultural parcel; includes the land directly associated with the improvements that are agricultural in nature including any uninhabitable or unimproved farm home site. This land shall not be classified as agricultural or horticultural land and does not include a home site.

Agricultural land is agricultural land and horticultural land that is primarily used for the production of agricultural products.

Exempt - property that receive an exemption from property tax, i.e. governmental or permissive exemptions.

Centrally assessed – property that is valued for property tax purposes by the Property Tax Administrator. The type of centrally assessed property included in the tables is the operating property of railroads and public service entities.

Personal Property – depreciable tangible personal property which is used in a trade or business or used for the production of income, and which has a determinable life of longer than one year. Personal property net book value is determined pursuant to Nebraska's statutorily defined adjusted basis multiplied by the appropriate depreciation factor.

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Table 1 History of Assessed Valuation and Total Property Taxes

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate ⁽¹⁾	Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate ⁽¹⁾
1867	\$20,069,222	\$100,576	---	---	---	1948	\$2,499,222,769	\$13,145,912	5.26	\$90,287,526	---
1870	53,709,828	310,521	---	---	---	1949	2,640,565,444	15,473,713	5.86	98,664,524	---
1875	75,467,398	547,124	---	---	---	1950	2,719,489,560	15,664,260	5.76	107,576,591	---
1880	90,499,618	356,490	---	---	---	1951	3,014,247,550	19,863,891	6.50	120,653,280	---
1885	133,418,699	1,027,018	---	---	---	1952	3,104,475,679	21,669,240	6.98	122,746,134	---
1890	184,770,304	1,717,524	---	---	---	1953	3,383,619,610	19,455,813	5.75	124,347,195	---
1895	183,717,498	1,257,008	---	---	---	1954	3,043,753,089	20,362,708	6.69	128,041,382	---
1900	171,747,593	1,208,084	---	---	---	1955	3,059,667,319	25,028,078	8.18	142,627,677	---
1901	174,439,095	1,232,891	---	---	---	1956	2,958,572,814	23,934,854	8.09	146,212,379	---
1902	180,091,492	1,131,124	---	---	---	1957	2,968,251,035	24,428,706	8.23	153,525,482	---
1903	188,458,379	1,512,316	---	---	---	1958	3,026,479,555	24,121,042	7.97	161,513,035	---
1904	294,779,244	1,768,675	6.75	---	---	1959	3,175,671,129	26,834,421	8.45	175,700,835	---
1905	304,470,961	2,131,296	7.00	---	---	1960	3,212,807,088	27,083,963	8.43	189,000,049	---
1906	313,060,301	2,191,421	7.00	---	---	1961	3,278,007,212	27,568,040	8.41	198,260,199	---
1907	329,413,349	2,305,893	7.00	---	---	1962	3,367,219,071	28,385,657	8.43	214,740,261	---
1908	391,735,464	2,448,346	5.50	---	---	1963	3,458,065,766	33,871,754	9.80	235,101,945	---
1909	398,985,819	2,194,421	5.50	---	---	1964	3,553,328,531	32,477,422	9.14	264,171,142	---
1910	412,138,607	2,060,293	5.50	---	---	1965	3,820,136,676	47,692,115	11.73	278,511,201	---
1911	415,670,075	2,577,154	6.20	---	---	1966	4,338,036,742	49,317,239	10.67	308,319,630	---
1912	463,371,899	2,409,533	5.20	---	---	1967	4,250,081,231	---	---	296,865,045	1.9289%
1913	470,690,414	3,671,385	7.80	---	---	1968	4,449,874,119	---	---	296,769,458	2.2939
1914	471,940,195	3,681,085	7.80	---	---	1969	5,134,365,585	---	---	325,400,472	2.1770
1915	481,931,239	3,277,130	6.80	---	---	1970	5,375,575,178	---	---	351,261,165	2.2872
1916	500,827,274	3,055,046	6.10	---	---	1971	5,537,901,733	---	---	389,555,957	2.4619
1917	528,891,424	4,484,999	8.48	---	---	1972	5,731,535,854	---	---	409,715,315	2.5018
1918	567,947,914	4,361,839	7.68	32,950,800	---	1973	6,077,281,894	---	---	415,705,269	2.3937
1919	568,921,750	7,395,980	13.00	40,042,226	---	1974	6,503,268,242	---	---	452,328,856	2.4342
1920	762,284,909	7,932,575	10.39	51,600,457	---	1975	6,748,224,013	---	---	526,583,742	2.7304
1921	3,212,737,091	10,930,607	3.30	59,365,699	---	1976	7,017,779,158	---	---	597,011,528	3.0006
1922	3,202,705,714	7,366,114	2.30	53,457,481	---	1977	7,627,733,927	---	---	638,849,456	2.9232
1923	3,202,926,404	6,404,457	2.00	53,280,124	---	1978	7,613,655,151	---	---	636,321,799	2.9285
1924	3,186,488,549	5,736,510	1.80	53,447,380	---	1979	11,980,807,548	---	---	683,162,818	2.0268
1925	3,176,773,795	7,482,542	2.35	55,967,004	---	1980	12,671,717,612	---	---	708,671,291	1.9574
1926	3,177,159,318	5,718,886	1.80	54,970,346	---	1981 ⁽²⁾	37,323,254,040	---	---	774,041,775	2.0739
1927	3,141,146,610	11,779,299	3.75	66,028,255	---	1982	38,553,689,126	---	---	820,801,472	2.1290
1928	3,125,855,462	6,439,262	2.06	58,273,807	---	1983	41,035,051,584	---	---	893,894,759	2.1802
1929	3,167,489,300	7,645,798	2.40	59,442,398	---	1984	41,632,906,878	---	---	949,606,198	2.2809
1930	3,102,050,571	7,258,798	2.34	58,485,076	---	1985	44,606,914,842	---	---	1,015,272,045	2.2749
1931	3,045,793,706	6,213,419	2.04	56,424,184	---	1986	43,925,258,319	---	---	1,059,179,272	2.4113
1932	2,521,000,981	5,974,772	2.37	49,588,994	---	1987	44,309,579,823	---	---	1,100,975,102	2.4847
1933	2,073,283,250	4,955,147	2.39	42,906,527	---	1988	44,697,049,210	---	---	1,163,685,758	2.6035
1934	2,059,678,928	4,424,207	2.10	42,068,482	---	1989	49,991,878,637	---	---	1,290,988,681	2.5824
1935	2,030,243,533	4,467,760	2.15	43,878,947	---	1990	52,725,587,844	---	---	1,217,708,655	2.3095
1936	2,060,835,168	3,732,183	1.76	44,113,357	---	1991	54,041,010,920	---	---	1,257,047,449	2.3261
1937	2,058,224,967	5,536,161	2.64	47,024,422	---	1992	56,004,491,961	---	---	1,314,258,778	2.3468
1938	2,033,302,482	6,213,375	2.68	47,183,558	---	1993	57,861,622,350	---	---	1,413,865,572	2.4435
1939	2,047,519,591	6,111,012	2.61	46,819,088	---	1994	63,265,656,339	---	---	1,514,686,424	2.3971
1940	1,822,271,788	4,940,238	2.57	45,713,054	---	1995	66,323,588,789	---	---	1,584,737,659	2.3896
1941	1,949,755,725	5,283,982	2.71	46,271,291	---	1996	70,501,578,300	---	---	1,644,161,755	2.3321
1942	2,042,442,436	4,881,437	2.39	47,710,476	---	1997 ⁽³⁾	69,048,638,885	---	---	1,546,541,470	2.2398
1943	2,123,882,890	5,267,230	2.48	50,165,759	---	1998	74,603,633,524	---	---	1,471,472,636	1.9724
1944	2,115,063,748	6,646,877	2.54	51,814,011	---	1999	81,499,658,239	---	---	1,519,472,538	1.8644
1945	2,153,798,946	6,116,789	2.84	57,511,244	---	2000	88,307,553,325	---	---	1,640,581,719	1.8578
1946	2,160,972,214	7,131,208	3.30	63,243,778	---	2001	93,938,214,211	---	---	1,761,833,590	1.8755
1947	2,315,369,866	13,869,065	5.99	81,396,348	---						

1 From 1967 to 1980 Nebraska used mill levies. The mill levies have been adjusted to compare with average state-wide tax rates.

2 1981 Assessment level changed from 35 percent of actual value to 100 percent of actual value (LB 187 passed 1979).

3 1997 value excludes motor vehicle pursuant to 1997 NEB Laws LB 271.

Table 2 Property Taxes Levied by Local Governments, 1991 to 2001 ⁽¹⁾

Government Subdivision	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Counties	193.2	201.9	219.0	229.5	240.5	243.7	229.0	227.2	229.1	242.9	270.2
Cities & Villages	164.1	166.2	171.4	177.0	189.5	190.4	175.1	175.4	186.5	190.5	203.7
Townships	8.1	8.3	8.6	8.7	8.8	9.2	9.1	8.5	8.8	9.0	9.3
Rural Fire Districts	10.3	11.6	12.1	14.0	14.6	16.0	16.3	16.5	17.1	18.9	20.1
Natural Resource Districts	17.2	18.7	19.1	20.4	21.5	22.6	22.0	23.7	25.1	27.7	30.3
Miscellaneous Districts	51.0	52.0	54.4	58.3	54.6	58.2	56.7	55.3	57.9	66.0	72.9
Educational Service Units	13.9	14.5	17.0	20.0	20.6	22.0	22.6	11.5	13.3	13.7	14.9
Community Colleges	44.5	48.8	50.9	54.8	57.7	60.2	57.7	56.0	30.6	28.6	61.9
School Districts	754.7	792.3	861.4	933.8	977.0	1,021.8	958.0	897.3	951.0	1,043.2	1,078.5
Total Taxes	1,257.0	1,314.3	1,413.9	1,516.5	1,584.8	1,644.1	1,546.5	1,471.4	1,519.4	1,640.5	1,761.8

(1) Amounts in millions of dollars.

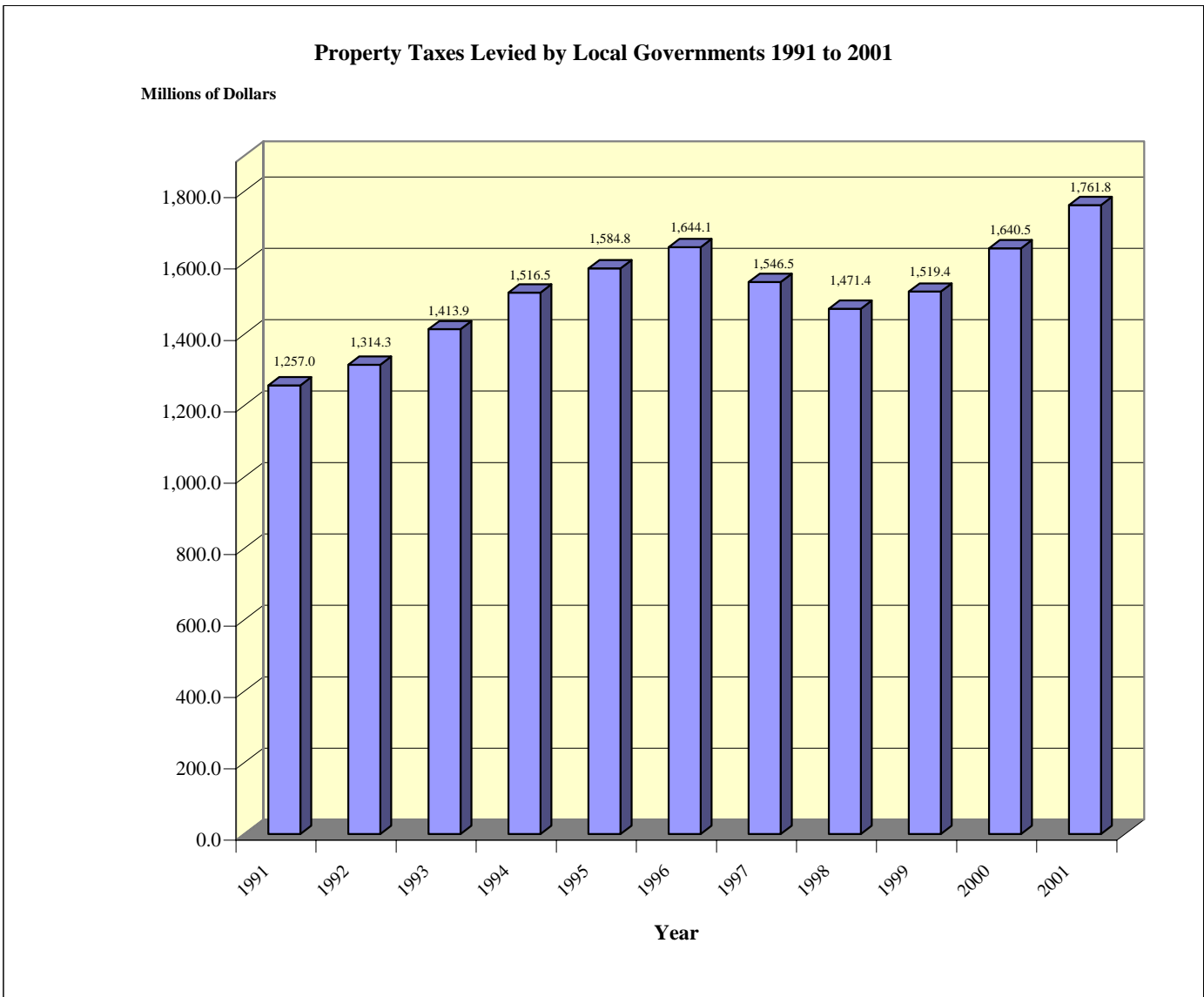
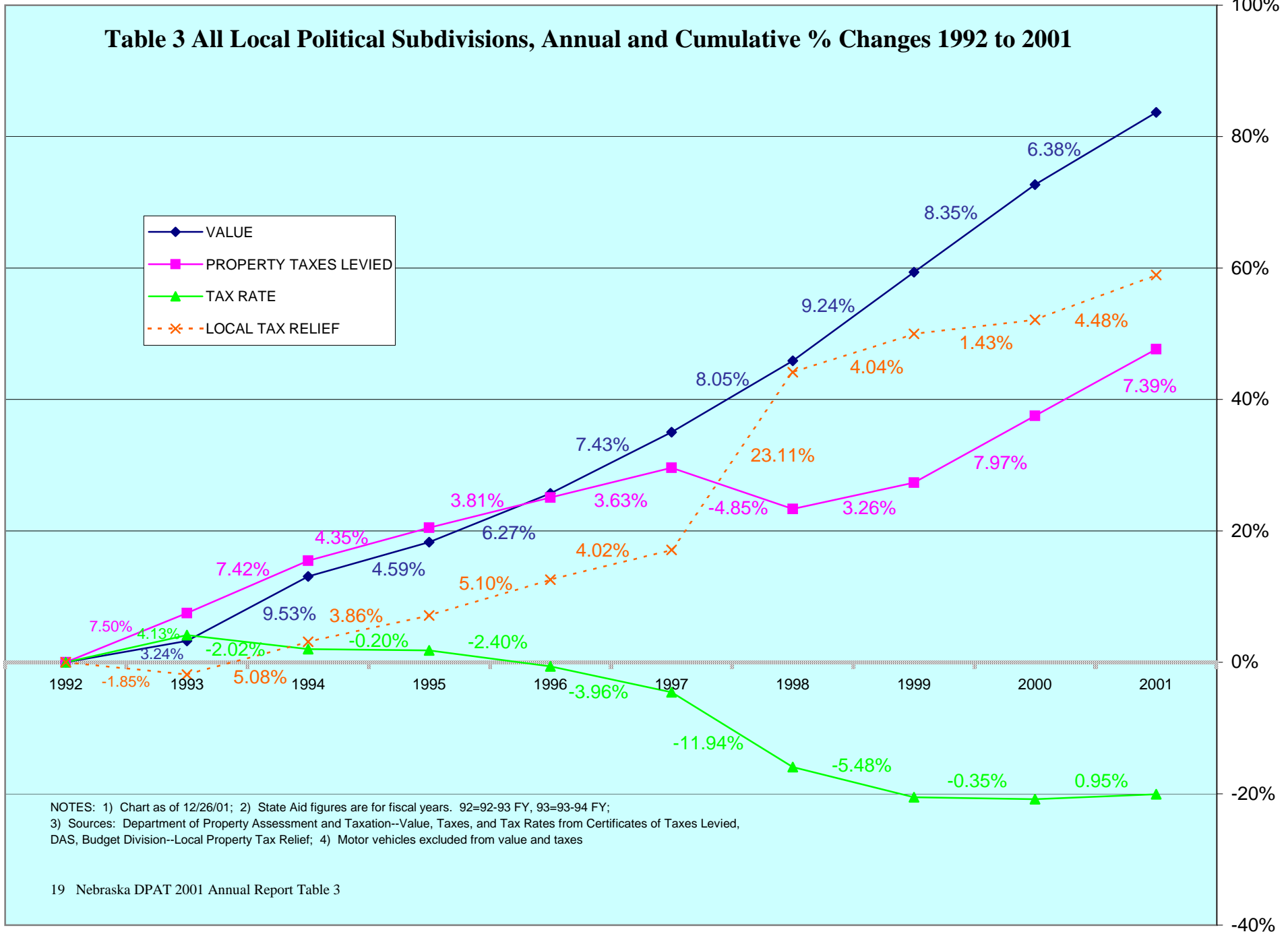


Table 3 All Local Political Subdivisions, Annual and Cumulative % Changes 1992 to 2001



NOTES: 1) Chart as of 12/26/01; 2) State Aid figures are for fiscal years. 92=92-93 FY, 93=93-94 FY;
 3) Sources: Department of Property Assessment and Taxation--Value, Taxes, and Tax Rates from Certificates of Taxes Levied, DAS, Budget Division--Local Property Tax Relief; 4) Motor vehicles excluded from value and taxes

Table 3 Data for Chart; All local political subdivisions, annual and cumulative % changes 1992 to 2001

Year	Taxable Value	Annual % chg	Cumulative % chg	Taxes Levied (1)	Annual % chg	Cumulative % chg	Tax Rate	Annual % chg	Cumulative % chg	Local Tax Relief (2)	Annual % chg	Cumulative % chg
1992	51,139,350,285	-	-	1,193,131,871	-	-	2.3467%	-	-	614,083,923	-	-
1993	52,797,407,291	3.24%	3.24%	1,282,601,496	7.50%	7.50%	2.4435%	4.13%	4.13%	602,706,204	-1.85%	-1.85%
1994	57,826,994,070	9.53%	13.08%	1,377,713,962	7.42%	15.47%	2.3942%	-2.02%	2.02%	633,310,540	5.08%	3.13%
1995	60,483,220,702	4.59%	18.27%	1,437,575,968	4.35%	20.49%	2.3894%	-0.20%	1.82%	657,751,842	3.86%	7.11%
1996	64,274,994,607	6.27%	25.69%	1,492,392,226	3.81%	25.08%	2.3321%	-2.40%	-0.62%	691,288,218	5.10%	12.57%
1997	69,048,638,885	7.43%	35.02%	1,546,541,470	3.63%	29.62%	2.2398%	-3.96%	-4.56%	719,095,401	4.02%	17.10%
1998	74,603,633,524	8.05%	45.88%	1,471,472,636	-4.85%	23.33%	1.9724%	-11.94%	-15.95%	885,247,934	23.11%	44.16%
1999	81,499,658,239	9.24%	59.37%	1,519,471,537	3.26%	27.35%	1.8644%	-5.48%	-20.55%	920,996,028	4.04%	49.98%
2000	88,307,553,325	8.35%	72.68%	1,640,581,719	7.97%	37.50%	1.8578%	-0.35%	-20.83%	934,152,423	1.43%	52.12%
2001	93,938,214,211	6.38%	83.69%	1,761,833,590	7.39%	47.66%	1.8755%	0.95%	-20.08%	976,017,021	4.48%	58.94%

(1) Taxes levied for motor vehicles excluded from value and taxes 1992-1996, making them comparable to 1997-2001, due to NEB. Laws 1994 LB 271 which changed to a MV tax and fee basis.

(2) Local Property Tax Relief (state aid) figures are for fiscal years, e.g 1992=92-93 FY, 1993=93-94 FY; source DAS, Budget Division. Cross reference Table 8.

**Table 4 History of Property Value & Taxes Levied by Taxing
Subdivision and Property Type 1992 to 2001**

Section & Row#		1992	1993	'92 vs '93	'92-'93	1994	'93 vs '94	'93-'94
A	VALUE BY TAXING SUBDV	TOTAL VALUE	TOTAL VALUE	AMNT CHG	%CHG	TOTAL VALUE	AMNT CHG	%CHG
1	COUNTY	56,004,491,961	57,861,622,350	1,857,130,389	3.32%	63,265,656,339	5,404,033,989	9.34%
2	TOWNSHIPS	10,314,557,289	10,733,247,203	418,689,914	4.06%	11,108,055,938	374,808,735	3.49%
3	CITIES & VILLAGES	28,215,612,523	29,160,339,736	944,727,213	3.35%	33,112,029,472	3,951,689,736	13.55%
4	FIRE DISTRICTS	28,197,027,530	29,117,138,364	920,110,834	3.26%	30,614,304,408	1,497,166,044	5.14%
5	N. R. D.	56,004,491,979	57,861,622,210	1,857,130,231	3.32%	63,265,633,250	5,404,011,040	9.34%
6	MISC. DIST.	114,081,230,219	125,936,354,565	11,855,124,346	10.39%	143,933,131,766	17,996,777,201	14.29%
7	E. S. U.	54,677,514,770	56,535,745,451	1,858,230,681	3.40%	62,052,134,233	5,516,388,782	9.76%
8	COMM. COLLEGES	56,004,206,055	57,860,647,094	1,856,441,039	3.31%	63,265,401,503	5,404,754,409	9.34%
9	SCHOOLS, ALL & BONDS	56,002,430,156	57,863,505,637	1,861,075,481	3.32%	63,265,897,407	5,402,391,770	9.34%
10	STATE TOTALS - VALUE	56,004,491,961	57,861,622,350	1,857,130,389	3.32%	63,265,656,339	5,404,033,989	9.34%
B	TAXES BY TAXING SUBDV	TOTAL TAXES	TOTAL TAXES	AMNT CHG	%CHG	TOTAL TAXES	AMNT CHG	%CHG
1	COUNTY	201,879,272	218,962,440	17,083,167	8.46%	229,536,803	10,574,364	4.83%
2	TOWNSHIPS	8,260,817	8,553,226	292,409	3.54%	8,700,653	147,427	1.72%
3	CITIES & VILLAGES	166,154,039	171,372,565	5,218,526	3.14%	177,038,220	5,665,655	3.31%
4	FIRE DISTRICTS	11,638,465	12,121,174	482,709	4.15%	14,003,589	1,882,415	15.53%
5	N.R.D.	18,736,122	19,071,524	335,402	1.79%	20,391,124	1,319,601	6.92%
6	MISC. DISTRICTS	51,976,425	54,402,926	2,426,501	4.67%	56,482,938	2,080,012	3.82%
7	E.S.U.	14,455,799	17,016,631	2,560,833	17.71%	19,920,316	2,903,685	17.06%
8	COMM. COLLEGES	48,868,560	50,963,969	2,095,409	4.29%	54,781,110	3,817,141	7.49%
9	SCHOOLS, ALL & BONDS	792,289,279	861,401,113	69,111,834	8.72%	933,831,760	72,430,647	8.41%
10	SCHOOL BONDS	40,274,372	47,139,279	6,864,907	17.05%	51,165,238	4,025,959	8.54%
11	SCHOOLS W/O BONDS	752,014,907	814,261,834	62,246,927	8.28%	882,666,522	68,404,688	8.40%
12	STATE TOTALS - TAXES	1,314,258,779	1,413,865,569	99,606,790	7.58%	1,514,686,514	100,820,945	7.13%
C	VALUE BY SECTOR	TOTAL VALUE	TOTAL VALUE	AMNT CHG	%CHG	TOTAL VALUE	AMNT CHG	%CHG
1	AG LAND REAL (1)	15,393,373,533	15,670,940,079	277,566,546	1.80%	15,794,340,231	123,400,152	0.79%
2	AGIMPRV & FRMSITE (1) & (3)	2,645,158,983	2,989,858,982	344,699,999	13.03%	3,079,736,709	89,877,727	3.01%
3	RESIDENTIAL REAL (3)	19,543,541,634	20,307,953,841	764,412,207	3.91%	23,805,379,383	3,497,425,542	17.22%
4	<i>portion for residential&recreational</i>	<i>n/a</i>	<i>n/a</i>			<i>n/a</i>		
5	<i>portion for agdwell & homesite</i>	<i>incl w/agimprv</i>	<i>incl w/agimprv</i>			<i>included w/agimprv</i>		
6	COMM.&IND.&MINRL REAL	8,205,835,558	8,372,566,652	166,731,094	2.03%	9,372,326,416	999,759,764	11.94%
7	RAILROAD REAL	702,283,650	715,378,480	13,094,830	1.86%	774,647,816	59,269,336	8.29%
8	PUBLIC SERVICE REAL	168,069,548	173,020,652	4,951,104	2.95%	181,940,487	8,919,835	5.16%
9	SUBTOTAL REAL	46,658,262,906	48,229,718,686	1,571,455,780	3.37%	53,008,371,042	4,778,652,356	9.91%
10	AGRIC PERSONAL	1,458,968,872	1,485,085,250	26,116,378	1.79%	1,554,801,502	69,716,252	4.69%
11	COMM PERSONAL	2,050,830,150	2,158,673,314	107,843,164	5.26%	2,256,817,442	98,144,128	4.55%
12	RAILROAD PERSONAL	101,632,235	108,706,787	7,074,552	6.96%	153,251,147	44,544,360	40.98%
13	PUBLIC SERVICE PERSONAL	869,656,122	815,223,254	-54,432,868	-6.26%	853,752,937	38,529,683	4.73%
14	SUBTOTAL PERSONAL	4,481,087,379	4,567,688,605	86,601,226	1.93%	4,818,623,028	250,934,423	5.49%
15	MOTOR VEHICLE	4,865,141,675	5,064,215,059	199,073,384	4.09%	5,438,662,225	374,447,166	7.39%
16	STATE TOTALS - VALUE	56,004,491,960	57,861,622,350	1,857,130,390	3.32%	63,265,656,295	5,404,033,945	9.34%
D	TAXES LEVIED BY SECTOR	TOTAL TAXES	TOTAL TAXES	AMNT CHG	%CHG	TOTAL TAXES	AMNT CHG	%CHG
1	AG LAND REAL (1)	293,367,110	310,714,465	17,347,355	5.91%	314,881,760	4,167,295	1.34%
2	AGIMPRV & FRMSITE (1) & (3)	51,612,980	60,308,014	8,695,034	16.85%	61,769,774	1,461,760	2.42%
3	RESIDENTIAL REAL (3)	510,814,449	553,250,427	42,435,978	8.31%	620,579,424	67,328,997	12.17%
4	<i>portion for residential&recreational</i>	<i>n/a</i>	<i>n/a</i>			<i>n/a</i>		
5	<i>portion for agdwell & homesite</i>	<i>incl w/agimprv</i>	<i>incl w/agimprv</i>			<i>included w/agimprv</i>		
6	COMM.&IND.&MINRL REAL	216,710,352	230,536,394	13,826,042	6.38%	247,902,532	17,366,138	7.53%
7	RAILROAD REAL	14,887,757	15,725,333	837,576	5.63%	16,707,943	982,610	6.25%
8	PUBLIC SERVICE REAL	4,035,527	4,356,716	321,189	7.96%	4,474,635	117,919	2.71%
9	SUBTOTAL REAL	1,091,428,175	1,174,891,349	83,463,174	7.65%	1,266,316,068	91,424,719	7.78%
10	AGRIC PERSONAL	27,719,852	29,371,609	1,651,757	5.96%	30,929,759	1,558,150	5.30%
11	COMM PERSONAL	51,186,176	55,823,752	4,637,576	9.06%	56,554,596	730,844	1.31%
12	RAILROAD PERSONAL	2,148,918	2,392,348	243,430	11.33%	3,310,262	917,914	38.37%
13	PUBLIC SERVICE PERSONAL	20,648,750	20,122,438	-526,312	-2.55%	20,603,277	480,839	2.39%
14	SUBTOTAL PERSONAL	101,703,696	107,710,147	6,006,451	5.91%	111,397,894	3,687,747	3.42%
15	MOTOR VEHICLE	121,126,907	131,264,076	10,137,169	8.37%	136,972,462	5,708,386	4.35%
16	STATE TOTALS - TAXES	1,314,258,778	1,413,865,572	99,606,794	7.58%	1,514,686,424	100,820,852	7.13%

(1) Tax Year 1994 & prior Farmsite Land in w/Agland & Agdwell in w/AgImprovements.

(3) Tax Year 1995 & forward Agdwell & Farm Homesite Land in w/Residential. AgImprv = Outldg& Farmsite.

(2) 1995 Removed Tax Increment Financing District's excess value & tax from Misc. Dist.

(4) Tax Year 1997 & forward Value & Tax excludes motor vehicle due to policy change 1997 Neb. Laws LB 271.

**Table 4 History of Property Value & Taxes Levied by Taxing
Subdivision and Property Type 1992 to 2001**

Section & Row#		1997 (4)	1998	97 vs '98	'97-'98	1999	'98 vs '99	'98-'99
A	VALUE BY TAXING SUBDV	TOTAL VALUE	TOTAL VALUE	AMOUNT CHG	%CHG	TOTAL VALUE	AMOUNT CHG	%CHG
1	COUNTY	69,048,638,885	74,603,633,524	5,554,994,639	8.05%	81,499,658,239	6,896,024,715	9.24%
2	TOWNSHIPS	11,961,137,341	12,403,118,046	441,980,705	3.70%	13,577,964,249	1,174,846,203	9.47%
3	CITIES & VILLAGES	36,669,196,206	39,648,866,606	2,979,670,400	8.13%	43,931,601,348	4,282,734,742	10.80%
4	FIRE DISTRICTS	33,053,102,520	35,795,134,946	2,742,032,426	8.30%	38,662,893,498	2,867,758,552	8.01%
5	N. R. D.	69,048,638,898	74,603,632,003	5,554,993,105	8.05%	81,499,658,232	6,896,026,229	9.24%
6	MISC. DIST.	154,512,467,401	163,666,630,276	9,154,162,875	5.92%	178,550,496,362	14,883,866,086	9.09%
7	E. S. U.	68,088,762,106	74,046,104,285	5,957,342,179	8.75%	80,892,741,806	6,846,637,521	9.25%
8	COMM. COLLEGES	69,048,566,826	74,603,566,519	5,554,999,693	8.05%	81,499,658,239	6,896,091,720	9.24%
9	SCHOOLS, ALL & BONDS	69,048,553,281	74,601,535,407	5,552,982,126	8.04%	81,499,847,649	6,898,312,242	9.25%
10	STATE TOTALS - VALUE	69,048,638,885	74,603,633,524	5,554,994,639	8.05%	81,499,658,239	6,896,024,715	9.24%
B	TAXES BY TAXING SUBDV	TOTAL TAXES	TOTAL TAXES	AMOUNT CHG	%CHG	TOTAL TAXES	AMOUNT CHG	%CHG
1	COUNTY	229,054,745	227,198,972	-1,855,773	-0.81%	229,116,147	1,917,175	0.84%
2	TOWNSHIPS	9,126,158	8,487,915	-638,243	-6.99%	8,781,760	293,845	3.46%
3	CITIES & VILLAGES	175,080,143	175,402,964	322,821	0.18%	186,516,508	11,113,544	6.34%
4	FIRE DISTRICTS	16,312,770	16,538,047	225,277	1.38%	17,136,899	598,852	3.62%
5	N.R.D.	21,964,851	23,736,056	1,771,205	8.06%	25,142,228	1,406,172	5.92%
6	MISC. DISTRICTS	56,718,017	55,315,049	-1,402,968	-2.47%	57,875,260	2,560,211	4.63%
7	E.S.U.	22,569,813	11,525,117	-11,044,696	-48.94%	13,310,655	1,785,538	15.49%
8	COMM. COLLEGES	57,739,741	55,937,671	-1,802,070	-3.12%	30,598,287	-25,339,384	-45.30%
9	SCHOOLS, ALL & BONDS	957,975,232	897,330,846	-60,644,386	-6.33%	950,994,794	53,663,948	5.98%
10	SCHOOL BONDS	57,234,852	61,127,871	3,893,019	6.80%	71,804,520	10,676,649	17.47%
11	SCHOOLS W/O BONDS	900,740,380	836,202,975	-64,537,405	-7.16%	879,190,274	42,987,299	5.14%
12	STATE TOTALS - TAXES	1,546,541,470	1,471,472,636	-75,068,834	-4.85%	1,519,472,538	47,999,902	3.26%
C	VALUE BY SECTOR	TOTAL VALUE	TOTAL VALUE	AMOUNT CHG	%CHG	TOTAL VALUE	AMOUNT CHG	%CHG
1	AG LAND REAL (1)	16,945,294,942	18,144,289,846	1,198,994,904	7.08%	19,402,944,176	1,258,654,330	6.94%
2	AGIMPRV & FRMSITE (1) & (3)	1,276,702,187	1,323,743,685	47,041,498	3.68%	1,401,393,066	77,649,381	5.87%
3	RESIDENTIAL REAL (3)	32,582,499,470	35,531,912,755	2,949,413,285	9.05%	39,294,156,738	3,762,243,983	10.59%
4	portion for residential&recreational	30,417,427,145	33,172,615,595	2,755,188,450	9.06%	36,667,474,814	3,494,859,219	10.54%
5	portion for agdwell & homesite	2,165,072,325	2,359,297,160	194,224,835	8.97%	2,626,681,924	267,384,764	11.33%
6	COMM.&IND.&MINRL REAL	11,212,413,187	12,008,794,612	796,381,425	7.10%	13,126,535,357	1,117,740,745	9.31%
7	RAILROAD REAL	939,846,038	941,992,907	2,146,869	0.23%	1,112,072,462	170,079,555	18.06%
8	PUBLIC SERVICE REAL	287,611,268	210,437,665	-77,173,603	-26.83%	248,264,766	37,827,101	17.98%
9	SUBTOTAL REAL	63,244,367,092	68,161,171,470	4,916,804,378	7.77%	74,585,366,565	6,424,195,095	9.43%
10	AGRIC PERSONAL	1,415,316,640	1,549,997,315	134,680,675	9.52%	1,586,124,463	36,127,148	2.33%
11	COMM PERSONAL	3,174,318,435	3,626,523,244	452,204,809	14.25%	3,819,350,445	192,827,201	5.32%
12	RAILROAD PERSONAL	200,469,298	203,068,395	2,599,097	1.30%	246,754,502	43,686,107	21.51%
13	PUBLIC SERVICE PERSONAL	1,014,167,420	1,062,873,100	48,705,680	4.80%	1,262,062,265	199,189,165	18.74%
14	SUBTOTAL PERSONAL	5,804,271,793	6,442,462,054	638,190,261	11.00%	6,914,291,675	471,829,621	7.32%
15	MOTOR VEHICLE	(4)	--	--	--	--	--	--
16	STATE TOTALS - VALUE	69,048,638,885	74,603,633,524	5,554,994,639	8.05%	81,499,658,239	6,896,024,715	9.24%
D	TAXES LEVIED BY SECTOR	TOTAL TAXES	TOTAL TAXES	AMOUNT CHG	%CHG	TOTAL TAXES	AMOUNT CHG	%CHG
1	AG LAND REAL (1)	326,134,449	302,152,716	-23,981,733	-7.35%	305,161,362	3,008,646	1.00%
2	AGIMPRV & FRMSITE (1) & (3)	24,451,788	22,184,848	-2,266,940	-9.27%	22,172,550	-12,298	-0.06%
3	RESIDENTIAL REAL (3)	776,412,530	748,760,617	-27,651,913	-3.56%	782,300,425	33,539,808	4.48%
4	portion for residential&recreational	734,704,978	709,086,697	-25,618,281	-3.49%	740,491,958	31,405,261	4.43%
5	portion for agdwell & homesite	41,707,552	39,673,928	-2,033,625	-4.88%	41,808,467	2,134,539	5.38%
6	COMM.&IND.&MINRL REAL	265,576,161	252,867,752	-12,708,409	-4.79%	260,291,429	7,423,677	2.94%
7	RAILROAD REAL	19,248,714	16,617,967	-2,630,747	-13.67%	18,644,592	2,026,625	12.20%
8	PUBLIC SERVICE REAL	6,502,937	4,148,715	-2,354,222	-36.20%	4,624,718	476,003	11.47%
9	SUBTOTAL REAL	1,418,326,579	1,346,732,615	-71,593,964	-5.05%	1,393,195,076	46,462,461	3.45%
10	AGRIC PERSONAL	27,338,083	25,952,447	-1,385,636	-5.07%	25,143,636	-808,811	-3.12%
11	COMM PERSONAL	73,566,938	73,911,381	344,443	0.47%	73,367,306	-544,075	-0.74%
12	RAILROAD PERSONAL	4,105,609	3,581,277	-524,332	-12.77%	4,135,876	554,599	15.49%
13	PUBLIC SERVICE PERSONAL	23,204,262	21,294,916	-1,909,346	-8.23%	23,630,644	2,335,728	10.97%
14	SUBTOTAL PERSONAL	128,214,892	124,740,021	-3,474,871	-2.71%	126,277,462	1,537,441	1.23%
15	MOTOR VEHICLE	(4)	--	--	--	--	--	--
16	STATE TOTALS - TAXES	1,546,541,470	1,471,472,636	-75,068,834	-4.85%	1,519,472,538	47,999,902	3.26%

(1) Tax Year 1994 & prior Farmsite Land in w/Agland & Agdwell in w/AgImprovements.

(3) Tax Year 1995 & forward Agdwell & Farm Homesite Land in w/Residential. AgImprv = Outldg& Farmsite.

(2) 1995 Removed Tax Increment Financing District's excess value & tax from Misc. Dist.

(4) Tax Year 1997 & forward Value & Tax excludes motor vehicle due to policy change 1997 Neb. Laws LB 271.

Table 5 History of Property Taxes Levied for Bond and Non-bond 1992 to 2001

(Note: Bond information as reported on CTL not verified with actual budget documents)

1992-1995	School Taxes	Bond Taxes	% bond	Non-bond Taxes	% non-bond
1992 - SCHOOLS ONLY	792,289,279	40,274,372	5.08%	752,014,907	94.92%
1993 - SCHOOLS ONLY	861,401,113	47,139,279	5.47%	814,261,834	94.53%
1994 - SCHOOLS ONLY	933,831,760	51,165,238	5.48%	882,666,522	94.52%
1995 - SCHOOLS ONLY	976,974,678	54,212,025	5.55%	922,762,653	94.45%

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Non-bond Taxes	% non-bond
COUNTY	14.82%	243,650,065	7,793,134	3.20%	235,856,931	96.80%
TOWNSHIPS	0.56%	9,219,215	34,434	0.37%	9,184,781	99.63%
CITIES & VILLAGES	11.58%	190,419,199	40,775,162	21.41%	149,644,037	78.59%
FIRE DISTRICTS	0.97%	16,030,288	147,285	0.92%	15,883,003	99.08%
N.R.D.	1.38%	22,623,244	0	0.00%	22,623,244	100.00%
MISC. DISTRICTS	3.54%	58,229,033	21,832,308	37.49%	36,396,725	62.51%
E.S.U.	1.34%	21,966,171	0	0.00%	21,966,171	100.00%
COMM. COLLEGES	3.67%	60,271,206	0	0.00%	60,271,206	100.00%
SCHOOLS	62.14%	1,021,753,334	58,726,544	5.75%	963,026,790	94.25%
1996 STATE TOTALS	100.00%	1,644,161,755	129,308,867	7.86%	1,514,852,888	92.14%
COUNTY	14.81%	229,054,745	7,835,728	3.42%	221,219,017	96.58%
TOWNSHIPS	0.59%	9,126,158	17,850	0.20%	9,108,308	99.80%
CITIES & VILLAGES	11.32%	175,080,143	37,804,019	21.59%	137,276,124	78.41%
FIRE DISTRICTS	1.05%	16,312,770	778,754	4.77%	15,534,016	95.23%
N.R.D.	1.42%	21,964,851	0	0.00%	21,964,851	100.00%
MISC. DISTRICTS	3.67%	56,718,017	18,094,333	31.90%	38,623,684	68.10%
E.S.U.	1.46%	22,569,813	0	0.00%	22,569,813	100.00%
COMM. COLLEGES	3.73%	57,739,741	0	0.00%	57,739,741	100.00%
SCHOOLS	61.94%	957,975,232	57,234,852	5.97%	900,740,380	94.03%
1997 STATE TOTALS	100.00%	1,546,541,470	121,765,536	7.87%	1,424,775,934	92.13%
COUNTY	15.44%	227,198,972	10,259,748	4.52%	216,939,224	95.48%
TOWNSHIPS	0.58%	8,487,915	0	0.00%	8,487,915	100.00%
CITIES & VILLAGES	11.92%	175,402,964	47,547,104	27.11%	127,855,860	72.89%
FIRE DISTRICTS	1.12%	16,538,047	1,245,209	7.53%	15,292,838	92.47%
N.R.D.	1.61%	23,736,056	0	0.00%	23,736,056	100.00%
MISC. DISTRICTS	3.76%	55,315,049	19,909,926	35.99%	35,405,123	64.01%
E.S.U.	0.78%	11,525,117	0	0.00%	11,525,117	100.00%
COMM. COLLEGES	3.80%	55,937,671	19,260	0.03%	55,918,411	99.97%
SCHOOLS	60.98%	897,330,846	61,127,871	6.81%	836,202,975	93.19%
1998 STATE TOTALS	100.00%	1,471,472,637	140,109,118	9.52%	1,331,363,519	90.48%
COUNTY	15.08%	229,116,147	9,914,816	4.33%	219,201,331	95.67%
TOWNSHIPS	0.58%	8,781,760	13,723	0.16%	8,768,037	99.84%
CITIES & VILLAGES	12.28%	186,516,508	53,500,841	28.68%	133,015,667	71.32%
FIRE DISTRICTS	1.13%	17,136,899	1,450,612	8.46%	15,686,287	91.54%
N.R.D.	1.65%	25,142,228	0	0.00%	25,142,228	100.00%
MISC. DISTRICTS	3.81%	57,875,260	20,196,890	34.90%	37,678,370	65.10%
E.S.U.	0.88%	13,310,655	0	0.00%	13,310,655	100.00%
COMM. COLLEGES	2.01%	30,598,287	0	0.00%	30,598,287	100.00%
SCHOOLS	62.59%	950,994,794	71,804,520	7.55%	879,190,274	92.45%
1999 STATE TOTALS	100.00%	1,519,472,538	156,881,402	10.32%	1,362,591,136	89.68%
COUNTY	14.81%	242,907,650	10,421,343	4.29%	232,486,307	95.71%
TOWNSHIPS	0.55%	8,976,206	14,553	0.16%	8,961,653	99.84%
CITIES & VILLAGES	11.61%	190,534,175	56,773,946	29.80%	133,760,229	70.20%
FIRE DISTRICTS	1.15%	18,896,644	1,868,498	9.89%	17,028,146	90.11%
N.R.D.	1.69%	27,693,027	0	0.00%	27,693,027	100.00%
MISC. DISTRICTS	4.02%	65,951,778	21,552,915	32.68%	44,398,864	67.32%
E.S.U.	0.83%	13,692,877	0	0.00%	13,692,877	100.00%
COMM. COLLEGES	1.75%	28,648,249	0	0.00%	28,648,249	100.00%
SCHOOLS	63.59%	1,043,281,114	87,648,523	8.40%	955,632,591	91.60%
2000 STATE TOTALS	100.00%	1,640,581,719	178,279,777	10.87%	1,462,301,942	89.13%
COUNTY	15.34%	270,198,652	14,116,063	5.22%	256,082,589	94.78%
TOWNSHIPS	0.53%	9,348,336	16,658	0.18%	9,331,678	99.82%
CITIES & VILLAGES	11.56%	203,672,425	59,937,371	29.43%	143,735,054	70.57%
FIRE DISTRICTS	1.14%	20,059,503	2,179,553	10.87%	17,879,950	89.13%
N.R.D.	1.72%	30,324,554	0	0.00%	30,324,554	100.00%
MISC. DISTRICTS	4.14%	72,908,037	27,977,829	38.37%	44,930,208	61.63%
E.S.U.	0.84%	14,875,223	0	0.00%	14,875,223	100.00%
COMM. COLLEGES	3.52%	61,939,960	0	0.00%	61,939,960	100.00%
SCHOOLS	61.22%	1,078,506,900	99,668,015	9.24%	978,838,885	90.76%
2001 STATE TOTALS	100.00%	1,761,833,590	203,895,489	11.57%	1,557,938,102	88.43%

Table 6 2001 Taxable Value, Property Taxes Levied, Average Rate, and Homestead Exemption Reimbursement

County Number & Name	Total Value	Property Taxes Levied ⁽¹⁾	Average Tax Rate	Homestead Reimburs.
1 ADAMS	1,502,824,530	28,481,021.68	1.8952%	843,100.35
2 ANTELOPE	535,182,187	9,120,719.63	1.7042%	221,173.09
3 ARTHUR	76,226,792	984,767.13	1.2919%	5,138.54
4 BANNER	110,881,499	1,839,532.12	1.6590%	11,750.89
5 BLAINE	89,410,660	1,347,886.80	1.5075%	6,311.44
6 BOONE	505,927,399	7,945,802.22	1.5705%	161,477.40
7 BOX BUTTE	617,256,690	10,411,721.68	1.6868%	228,054.30
8 BOYD	149,742,944	2,588,082.63	1.7284%	63,710.00
9 BROWN	232,758,159	4,143,470.54	1.7802%	125,438.36
10 BUFFALO	1,994,189,127	35,173,352.74	1.7638%	740,911.82
11 BURT	578,956,149	9,903,701.02	1.7106%	233,321.88
12 BUTLER	655,301,388	11,329,841.36	1.7290%	173,086.54
13 CASS	1,435,440,084	28,094,683.18	1.9572%	621,529.44
14 CEDAR	590,195,141	9,678,877.01	1.6399%	267,930.33
15 CHASE	417,756,148	6,977,507.74	1.6702%	109,393.39
16 CHERRY	714,621,983	10,419,243.44	1.4580%	116,798.22
17 CHEYENNE	614,772,471	10,685,434.76	1.7381%	194,803.22
18 CLAY	562,337,214	9,195,228.58	1.6352%	146,141.42
19 COLFAX	572,843,844	10,078,127.90	1.7593%	284,616.66
20 CUMING	716,112,496	11,693,310.12	1.6329%	240,998.05
21 CUSTER	852,784,265	14,560,997.71	1.7075%	285,836.01
22 DAKOTA	807,866,212	15,199,340.86	1.8814%	345,393.78
23 DAWES	347,546,211	6,761,941.30	1.9456%	214,472.94
24 DAWSON	1,247,312,823	23,785,832.75	1.9070%	486,747.10
25 DEUEL	168,201,205	2,997,195.03	1.7819%	57,902.73
26 DIXON	356,915,795	6,649,888.15	1.8632%	182,351.90
27 DODGE	1,820,621,859	31,922,128.34	1.7534%	1,041,186.74
28 DOUGLAS	23,509,219,915	491,428,956.47	2.0904%	9,230,981.26
29 DUNDY	240,005,029	3,950,486.84	1.6460%	37,237.00
30 FILLMORE	625,696,753	10,550,652.33	1.6862%	145,972.24
31 FRANKLIN	286,714,103	5,208,187.37	1.8165%	112,346.62
32 FRONTIER	262,723,904	4,447,111.24	1.6927%	57,678.84
33 FURNAS	308,234,392	5,501,460.48	1.7848%	129,687.09
34 GAGE	1,136,111,257	21,085,313.22	1.8559%	710,344.07
35 GARDEN	227,891,775	4,091,947.05	1.7956%	60,059.90
36 GARFIELD	124,278,218	1,955,454.42	1.5734%	69,482.74
37 GOSPER	235,643,222	3,988,214.82	1.6925%	47,555.80
38 GRANT	107,832,933	1,551,500.96	1.4388%	13,528.32
39 GREILEY	222,268,199	3,544,921.60	1.5949%	93,620.30
40 HALL	2,477,562,431	48,360,903.36	1.9520%	1,376,334.96
41 HAMILTON	885,328,181	13,247,669.18	1.4964%	176,646.72
42 HARLAN	282,699,106	4,966,116.64	1.7567%	107,627.54
43 HAYES	158,372,674	2,266,161.88	1.4309%	9,100.46
44 HITCHCOCK	244,154,991	3,728,624.64	1.5272%	71,448.46
45 HOLT	842,519,700	13,442,381.14	1.5955%	313,575.56
46 HOOKER	95,288,036	1,345,479.00	1.4120%	24,662.00
47 HOWARD	405,028,017	6,677,464.10	1.6486%	191,969.82
48 JEFFERSON	499,882,074	9,139,707.01	1.8284%	266,558.02
49 JOHNSON	278,179,936	4,970,470.97	1.7868%	177,196.84
50 KEARNEY	588,898,730	9,857,011.56	1.6738%	104,474.26
51 KEITH	577,067,826	10,096,060.36	1.7495%	246,346.06
52 KEYA PAHA	124,631,731	1,819,734.58	1.4601%	16,086.62
53 KIMBALL	318,763,803	5,803,363.44	1.8206%	108,140.46
54 KNOX	497,688,881	8,686,262.53	1.7453%	279,235.76
55 LANCASTER	12,627,694,758	248,240,251.67	1.9658%	5,313,525.31
56 LINCOLN	1,787,366,291	32,534,925.52	1.8203%	778,582.56
57 LOGAN	83,864,370	1,250,593.38	1.4912%	13,899.94
58 LOUP	76,708,475	1,168,371.29	1.5231%	15,035.97
59 MADISON	1,553,223,070	26,733,540.52	1.7212%	640,632.68
60 MCPHERSON	87,142,030	1,220,387.34	1.4005%	6,608.62
61 MERRICK	567,956,848	9,818,389.03	1.7287%	197,172.04
62 MORRILL	345,298,907	5,763,561.81	1.6692%	135,669.81
63 NANCE	277,469,410	4,698,533.56	1.6934%	120,019.65
64 NEMAHA	418,557,692	7,168,985.10	1.7128%	173,641.18
65 NUCKOLLS	299,418,916	5,354,221.87	1.7882%	119,064.48
66 OTOE	959,730,542	16,874,575.74	1.7583%	484,531.38
67 PAWNEE	212,697,583	3,483,468.32	1.6378%	85,708.28
68 PERKINS	330,073,471	5,613,903.76	1.7008%	66,549.50
69 PHELPS	741,403,063	11,723,171.31	1.5812%	177,841.00
70 PIERCE	483,029,791	8,241,396.50	1.7062%	221,160.48
71 PLATTE	1,856,995,742	30,381,679.82	1.6361%	724,500.24
72 POLK	528,149,841	8,239,941.76	1.5602%	134,878.54
73 RED WILLOW	528,343,661	9,131,970.34	1.7284%	222,448.50
74 RICHARDSON	451,885,381	8,296,864.66	1.8361%	318,873.74
75 ROCK	167,978,850	2,794,543.02	1.6636%	48,563.26
76 SALINE	741,585,854	13,293,184.88	1.7925%	342,760.04
77 SARPY	5,688,697,644	116,709,218.28	2.0516%	1,842,637.50
78 SAUNDERS	1,281,320,125	22,361,143.06	1.7452%	695,311.60
79 SCOTTS BLUFF	1,434,521,273	24,459,534.24	1.7051%	937,558.16
80 SEWARD	1,031,148,984	18,049,633.52	1.7504%	402,724.64
81 SHERIDAN	357,653,484	5,789,196.74	1.6187%	128,071.72
82 SHERMAN	229,212,153	3,986,795.22	1.7393%	111,495.56
83 SIOUX	216,227,292	2,454,038.44	1.1349%	15,508.64
84 STANTON	441,402,298	8,040,682.39	1.8216%	120,458.57
85 THAYER	441,485,442	8,098,692.35	1.8344%	159,240.84
86 THOMAS	93,181,615	1,514,859.86	1.6257%	13,058.08
87 THURSTON	240,734,104	4,517,353.26	1.8765%	93,842.12
88 VALLEY	267,436,490	4,893,698.12	1.8299%	177,725.22
89 WASHINGTON	1,241,635,281	20,886,062.06	1.6821%	507,352.38
90 WAYNE	493,925,112	9,340,969.35	1.8912%	196,905.09
91 WEBSTER	268,893,547	4,964,697.76	1.8463%	135,200.56
92 WHEELER	152,638,318	2,003,116.05	1.3123%	9,354.96
93 YORK	1,094,855,411	18,056,184.60	1.6492%	253,307.70
STATE TOTALS	93,938,214,211	1,761,833,590.11	1.8755%	37,728,894.80

(1) Property taxes levied includes the homestead exemption taxes that are reimbursed by the state. Cross reference Table 8.

Table 8 Local Property Tax Relief Aid Fiscal Year 1992-1993 through Fiscal Year 2001-2002

Fiscal Year>>	FY1992-93 Actual	FY1993-94 Actual	FY1994-95 Actual	FY1995-96 Actual	FY1996-97 Actual	FY1997-98 Actual	FY1998-99 Actual	FY1999-00 Actual	FY2000-01 Actual	FY2001-02 Appropriated
Natural Resources Districts	700,000	689,500	689,500	689,500	689,500	689,500	689,500	2,301,138	2,301,138	2,209,092
Municipalities	17,900,000	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	18,006,500	17,831,500	17,478,240
Counties	46,790,129	13,297,500	12,126,992	14,490,280	13,338,511	13,381,999	18,796,480	14,856,349	17,886,347	19,670,181
<i>State Aid to Schools (TEEOSA)(1)</i>	370,676,698	382,833,071	400,431,989	414,933,814	447,243,594	465,944,483	591,240,236	595,407,184	563,120,829	646,697,087
<i>Other Aid to Education</i>	112,902,919	121,013,574	130,221,858	141,777,847	141,059,262	147,195,658	176,434,830	171,675,398	177,614,506	188,474,997
Total Education	483,579,617	503,846,645	530,653,847	556,711,661	588,302,856	613,140,141	767,675,066	767,082,582	740,735,335	835,172,084
Homestead Exemption	30,406,293	32,727,875	36,767,737	31,834,026	33,521,868	35,182,867	32,251,297	32,190,737	35,864,454	36,000,000
Community Colleges	34,707,871	34,513,184	35,440,964	36,394,875	37,803,983	39,069,394	48,204,091	86,558,722	94,533,649	65,487,424
Tax Credit									25,000,000	
Total	614,083,910	602,706,204	633,310,540	657,751,842	691,288,218	719,095,401	885,247,934	920,996,028	934,152,423	976,017,021

Source: Department of Administrative Services, Budget Division

(1) TEEOSA = Tax Equity and Educational Opportunities Support Act; 1990 Neb. Laws LB 1059

Table 10 2000 vs 2001 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2000	2001
Counties	93	93
Cities ⁽¹⁾	516	516
Townships	427	427
Fire Districts ⁽²⁾	415	416
NRD Natural Resource Districts	23	23
ESU Educational Service Units	18	18
Community Colleges	6	6
School Districts:		
Class 1 Elementary Districts	293	271
K-12 Base School Districts	261	258
Class VI High School Districts	18	18
<i>Total Base School Districts</i>	<i>572</i>	<i>547</i>
K-12 Non-Affiliated Base Schools	123	127
<i>Non-Affiliated K-12 in Unified Systems</i>	<i>8</i>	<i>12</i>
K-12 Affiliated Base Schools	138	131
<i>Affiliated K-12 in Unified Systems</i>	<i>5</i>	<i>9</i>
Unified School Systems	4	8
Class VI High School Districts	18	18
Total School Systems (including unified)	270	263
School Bonds	144	144
Miscellaneous Districts:		
Airport Authority County	5	5
Airport Authority City	30	30
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	1	2
Cemetery	92	92
Community Building	2	3
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	19	19
Hospital Districts ⁽³⁾	11	11
Library/Bookmobile	6	6
Metropolitan Utilities District ⁽⁴⁾	1	1
Parking District	3	3
Reclamation District	2	2
Road District	9	9
Railroad Transportation Safety District	1	1
Sanitary Improvement Districts	273	244
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Landfill	1	1
Community Redevelopment Authority	4	4
Public Building Commission	1	1
Total Miscellaneous Districts	547	520
Estimated total number of taxing subdivisions levying a property tax	2,315	2,282

Notes:

(1) 8 cities overlap into multiple counties; Emerson, Halsey, Newman Grove, Oxford, Palisade, Tilden, Trumbell, and Wakefield.

(2) 647 fire districts by county, 171 overlap into multiple counties, 245 are located within single counties.

(3) 4 hospital districts overlap into multiple counties.

(4) metropolitan utilities district overlaps into 2 counties.

Table 11 County Taxing Subdivision 2001 Value, Tax Rates, & Property Taxes Levied

County Number & Name	Total Value	County Rate	County Taxes Levied	County Number & Name	Total Value	County Rate	County Taxes Levied
1 ADAMS	1,502,824,530	0.305790	4,595,487.13	48 JEFFERSON	499,882,074	0.348451	1,741,843.92
2 ANTELOPE	535,182,187	0.381810	2,043,379.11	49 JOHNSON	278,179,936	0.433955	1,207,175.75
3 ARTHUR	76,226,792	0.237053	180,697.89	50 KEARNEY	588,898,730	0.311052	1,831,781.28
4 BANNER	110,881,499	0.487190	540,203.56	51 KEITH	577,067,826	0.335404	1,935,506.77
5 BLAINE	89,410,660	0.366269	327,483.89	52 KEYA PAHA	124,631,731	0.350000	436,210.02
6 BOONE	505,927,399	0.286312	1,448,530.85	53 KIMBALL	318,763,803	0.426352	1,359,055.56
7 BOX BUTTE	617,256,690	0.363400	2,243,108.71	54 KNOX	497,688,881	0.219240	1,091,133.10
8 BOYD	149,742,944	0.399380	598,043.37	55 LANCASTER	12,627,694,758	0.258282	32,615,062.57
9 BROWN	232,758,159	0.435256	1,013,096.05	56 LINCOLN	1,787,366,291	0.296580	5,300,970.95
10 BUFFALO	1,994,189,127	0.355420	7,087,741.75	57 LOGAN	83,864,370	0.200095	167,809.05
11 BURT	578,956,149	0.320000	1,852,659.68	58 LOUP	76,708,475	0.363400	278,758.60
12 BUTLER	655,301,388	0.283230	1,856,004.57	59 MADISON	1,553,223,070	0.309660	4,809,709.90
13 CASS	1,435,440,084	0.428130	6,145,545.73	60 MCPHERSON	87,142,030	0.313199	272,928.36
14 CEDAR	590,195,141	0.309870	1,828,837.69	61 MERRICK	567,956,848	0.221144	1,256,002.50
15 CHASE	417,756,148	0.289886	1,211,016.59	62 MORRILL	345,298,907	0.350855	1,211,498.48
16 CHERRY	714,621,983	0.278833	1,992,602.91	63 NANCE	277,469,410	0.390710	1,084,100.72
17 CHEYENNE	614,772,471	0.380123	2,336,894.75	64 NEMAHA	418,557,692	0.318931	1,334,909.08
18 CLAY	562,337,214	0.235500	1,324,304.14	65 NUCKOLLS	299,418,916	0.450633	1,349,280.45
19 COLFAX	572,843,844	0.347780	1,992,236.32	66 OTOE	959,730,542	0.308704	2,962,719.50
20 CUMING	716,112,496	0.172389	1,234,499.17	67 PAWNEE	212,697,583	0.407140	865,975.51
21 CUSTER	852,784,265	0.285488	2,434,596.74	68 PERKINS	330,073,471	0.409628	1,352,073.41
22 DAKOTA	807,866,212	0.292000	2,358,964.06	69 PHELPS	741,403,063	0.187917	1,393,222.87
23 DAWES	347,546,211	0.485071	1,685,845.88	70 PIERCE	483,029,791	0.307844	1,486,977.99
24 DAWSON	1,247,312,823	0.383158	4,779,178.22	71 PLATTE	1,856,995,742	0.257547	4,782,636.84
25 DEUEL	168,201,205	0.467827	786,889.88	72 POLK	528,149,841	0.248977	1,314,972.75
26 DIXON	356,915,795	0.365680	1,305,169.68	73 RED WILLOW	528,343,661	0.310000	1,637,866.62
27 DODGE	1,820,621,859	0.206200	3,754,119.74	74 RICHARDSON	451,885,381	0.369881	1,671,432.45
28 DOUGLAS	23,509,219,915	0.231010	54,308,663.58	75 ROCK	167,978,850	0.564369	948,020.56
29 DUNDY	240,005,029	0.405415	973,016.71	76 SALINE	741,585,854	0.415221	3,079,219.06
30 FILLMORE	625,696,753	0.370168	2,316,128.80	77 SARPY	5,688,697,644	0.282393	16,064,472.82
31 FRANKLIN	286,714,103	0.465357	1,334,244.15	78 SAUNDERS	1,281,320,125	0.215880	2,766,111.57
32 FRONTIER	262,723,904	0.408931	1,074,359.55	79 SCOTTS BLUFF	1,434,521,273	0.348880	5,004,977.88
33 FURNAS	308,234,392	0.334774	1,031,888.61	80 SEWARD	1,031,148,984	0.285742	2,946,423.95
34 GAGE	1,136,111,257	0.364278	4,138,603.36	81 SHERIDAN	357,653,484	0.414387	1,482,068.17
35 GARDEN	227,891,775	0.434411	989,987.16	82 SHERMAN	229,212,153	0.369730	847,466.94
36 GARFIELD	124,278,218	0.324062	402,738.13	83 SIOUX	216,227,292	0.186790	403,890.53
37 GOSPER	235,643,222	0.394403	929,383.23	84 STANTON	441,402,298	0.406650	1,794,962.43
38 GRANT	107,832,933	0.369915	398,889.36	85 THAYER	441,485,442	0.377790	1,667,888.04
39 GREELEY	222,268,199	0.286666	637,167.96	86 THOMAS	93,181,615	0.384810	358,571.66
40 HALL	2,477,562,431	0.368670	9,134,014.01	87 THURSTON	240,734,104	0.391910	943,461.03
41 HAMILTON	885,328,181	0.218718	1,936,372.09	88 VALLEY	267,436,490	0.379137	1,013,948.84
42 HARLAN	282,699,106	0.272350	769,929.48	89 WASHINGTON	1,241,635,281	0.257587	3,198,290.27
43 HAYES	158,372,674	0.304780	482,688.49	90 WAYNE	493,925,112	0.386256	1,907,815.38
44 HITCHCOCK	244,154,991	0.316638	773,088.20	91 WEBSTER	268,893,547	0.435024	1,169,749.63
45 HOLT	842,519,700	0.256340	2,159,716.06	92 WHEELER	152,638,318	0.299458	457,087.65
46 HOOKER	95,288,036	0.218331	208,044.00	93 YORK	1,094,855,411	0.310980	3,404,780.43
47 HOWARD	405,028,017	0.254741	1,031,769.45	STATE TOTALS	93,938,214,211		270,198,652.28

Table 12 School Systems 2001-2002 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl'd. bond)
KENESAW 3	3	01-0003		132,538,208	1,325,382.11
HASTINGS 18	3	01-0018		740,813,660	8,747,216.56
ADAMS CENTRAL HIGH 90	6	01-0090	J	526,157,000	5,113,035.51
SILVER LAKE 123	3	01-0123	A	191,515,327	1,927,770.57
NELIGH-OAKDALE 9	3	02-0009	A	140,105,732	1,472,923.06
ELGIN 18	3	02-0018		147,196,272	1,464,058.28
NEBR UNIFIED DIST 1	3	02-2001	U	229,156,852	2,330,662.77
ARTHUR CO HIGH 500	6	03-0500	J	78,951,309	712,652.24
BANNER 1	3	04-0001		121,612,985	1,210,952.77
SANDHILLS 71	3	05-0071		114,145,675	1,132,425.81
ALBION 1	3	06-0001	A	312,803,174	3,115,045.72
CEDAR RAPIDS 6	3	06-0006	A	110,066,584	1,100,663.73
ST EDWARD 17	3	06-0017	A	109,003,030	1,126,754.62
ALLIANCE 6	3	07-0006	A	458,358,671	4,583,359.13
HEMINGFORD 10	3	07-0010	A	227,618,190	2,214,178.71
NIOBRARA-LYNCH UNIFIED	3	08-2001	U	95,577,380	955,767.90
BOYD CO. UNIFIED DIST 2002	3	08-2002	U	122,168,128	1,172,239.90
AINSWORTH 10	3	09-0010	A	228,018,939	2,148,913.20
GIBBON 2	3	10-0002	A	180,449,017	1,790,023.87
KEARNEY 7	3	10-0007	A	1,380,725,900	14,460,488.62
ELM CREEK 9	3	10-0009	A	110,086,518	1,095,269.01
SHELTON 19	3	10-0019		111,832,027	1,274,573.04
RAVENNA 69	3	10-0069	A	165,895,602	1,677,516.61
PLEASANTON 105	3	10-0105	A	87,390,300	979,421.07
AMHERST 119	3	10-0119	A	81,205,622	811,920.75
TEKAMAH-HERMAN 1	3	11-0001		284,753,019	2,859,148.29
OAKLAND-CRAIG 14	3	11-0014		170,413,307	1,704,116.03
LYONS-DECATUR NORTHEAST 20	3	11-0020	A	154,897,693	1,547,629.33
RISING CITY 32	2	12-0032		71,589,803	713,764.78
DAVID CITY 56	3	12-0056	A	380,224,471	3,719,090.01
EAST BUTLER 2R	3	12-0502	A	190,887,078	1,884,005.16
PLATTSMOUTH 1	3	13-0001	A	383,168,692	3,776,388.03
WEEPING WATER 22	3	13-0022	A	140,828,501	1,460,880.72
LOUISVILLE 32	3	13-0032		233,229,603	2,332,240.42
CONESTOGA 56	3	13-0056	A	299,244,632	3,141,508.82
ELMWOOD-MURDOCK 97	3	13-0097		141,994,333	1,637,940.23
HARTINGTON 8	3	14-0008		194,547,446	1,836,508.43
RANDOLPH 45	3	14-0045		147,522,708	1,475,182.91
LAUREL-CONCORD 54	3	14-0054		147,450,455	1,639,840.75
WYNOT 101	3	14-0101		56,944,819	569,562.07
COLERIDGE 41R	3	14-0541		72,744,357	737,249.51
CHASE CO HIGH 15	6	15-0015	J	371,067,411	3,733,031.04
WAUNETA-PALISADE 536	3	15-0536		139,259,669	1,333,839.07
VALENTINE HIGH 6	6	16-0006	J	459,595,606	4,405,351.30
CODY-KILGORE 30	2	16-0030		55,030,071	527,282.62
SIDNEY 1	3	17-0001	A	328,574,160	3,228,316.81
LEYTON 3	3	17-0003	A	178,323,731	1,757,136.11
POTTER-DIX 9	3	17-0009		121,369,017	1,182,886.86
LODGEPOLE 4J	2	17-0504		75,155,766	1,013,358.47
SUTTON 2	3	18-0002		209,517,073	2,202,024.52
HARVARD 11	3	18-0011		95,617,902	969,087.45
CLAY CENTER 70	3	18-0070		77,246,933	772,392.08
LEIGH 39	3	19-0039	A	106,522,544	1,085,315.46
CLARKSON 58	3	19-0058	A	87,796,019	877,951.41
HOWELLS 59	3	19-0059	A	93,894,582	922,400.81
SCHUYLER CENTRAL HIGH 123	6	19-0123	J	438,458,218	4,703,722.63
WEST POINT 1	3	20-0001	A	350,766,506	3,506,954.60
BANCROFT-ROSALIE 20	3	20-0020	A	104,582,713	1,013,498.70
WISNER-PILGER 30	3	20-0030	A	218,312,739	2,215,760.78
BEEMER 55	3	20-0055	A	56,671,282	566,589.84
ANSELMO-MERNA 15	3	21-0015	A	137,382,364	1,342,434.49
BROKEN BOW 25	3	21-0025	A	261,559,521	2,645,935.38
ANSLEY 44	3	21-0044	A	81,695,324	862,830.71
SARGENT 84	3	21-0084	A	91,307,268	947,502.22
ARNOLD 89	3	21-0089		110,477,136	1,125,878.07

Table 12 School Systems 2001-2002 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl. bond)
CALLAWAY 180	3	21-0180	A	122,233,711	1,218,309.49
SO SIOUX CITY 11	3	22-0011	A	564,649,714	5,778,373.33
HOMER 31	3	22-0031	A	133,574,332	1,309,007.40
CHADRON 2	3	23-0002	A	215,694,584	2,156,452.58
CRAWFORD 71	3	23-0071	A	95,263,885	915,863.25
LEXINGTON 1	3	24-0001	A	447,824,318	4,869,125.80
OVERTON 4	3	24-0004	A	106,833,428	1,207,225.59
COZAD 11	3	24-0011	A	319,205,181	3,173,135.66
GOTHENBURG 20	3	24-0020	A	290,688,469	2,866,344.36
SUMNER-EDDYVILLE-MILLER 101	3	24-0101	A	102,439,298	1,021,065.92
CHAPPELL 1	3	25-0001		106,802,481	1,067,755.03
SOUTH PLATTE 95	3	25-0095		139,886,015	1,394,072.04
PONCA 1	3	26-0001	A	110,666,447	1,076,502.21
NEWCASTLE 24	3	26-0024		59,288,285	592,710.92
ALLEN 70	3	26-0070		73,291,349	732,913.50
FREMONT 1	3	27-0001	A	1,204,955,668	12,423,379.72
DODGE 46	3	27-0046		99,777,570	979,935.51
SCRIBNER-SNYDER 62	3	27-0062		149,884,097	1,522,177.96
LOGAN VIEW 594	3	27-0594		260,628,389	2,581,107.30
NORTH BEND CENTRAL 595	3	27-0595	A	295,083,923	2,946,855.83
OMAHA 1	5	28-0001		13,417,788,900	139,797,600.27
ELKHORN 10	3	28-0010	A	1,154,288,275	11,296,600.41
WATERLOO 11	3	28-0011		91,678,370	1,172,672.88
MILLARD 17	3	28-0017		5,864,257,279	59,636,531.31
VALLEY 33	3	28-0033		270,040,870	2,808,560.07
RALSTON 54	3	28-0054		1,278,068,820	13,622,410.31
BENNINGTON 59	3	28-0059		169,968,711	1,627,229.47
WESTSIDE 66	3	28-0066		2,467,433,935	29,239,578.96
DUNDY CO 117	3	29-0117		197,573,706	2,017,940.62
EXETER 20	3	30-0020		116,727,092	1,239,277.41
FILLMORE CO. DIST 25	3	30-0025	A	308,911,272	3,146,780.98
SHICKLEY 54	3	30-0054	A	131,002,517	1,251,821.58
MILLIGAN 71	2	30-0071		56,437,799	579,642.82
HILDRETH 37	2	31-0037	A	72,519,533	725,193.88
FRANKLIN R6	3	31-0506	A	142,146,657	1,399,727.68
MAYWOOD 46	3	32-0046	A	95,290,752	967,023.20
EUSTIS-FARNAM 95	3	32-0095	A	138,238,643	1,443,357.53
MEDICINE VALLEY 125	3	32-0125		89,535,885	927,410.81
ARAPAHOE 18	3	33-0018		136,233,655	1,362,335.60
CAMBRIDGE 21	3	33-0021		99,982,188	966,446.97
SOUTHERN VALLEY 540	3	33-0540		233,945,907	2,337,448.65
SOUTHERN 1	3	34-0001		122,999,480	1,498,717.91
BEATRICE 15	3	34-0015		603,970,625	6,295,101.26
DANIEL FREEMAN 34	3	34-0034		143,451,328	1,476,690.87
DILLER-ODELL 100	3	34-0100		125,512,784	1,377,583.23
GARDEN CO HIGH 1	6	35-0001	J	237,883,250	2,731,290.05
BURWELL HIGH 100	6	36-0100	J	124,000,272	1,207,838.08
ELWOOD 30	2	37-0030	A	151,120,525	1,533,483.33
HYANNIS HIGH 11	6	38-0011	J	201,832,220	1,574,394.47
GREELEY 7	2	39-0007		59,882,561	638,579.88
WOLBACH 43	2	39-0043		49,796,475	497,964.81
SPALDING 55	3	39-0055		58,758,467	597,439.61
NORTH LOUP SCOTIA 1J	3	39-0501	A	86,127,706	910,040.24
GRAND ISLAND 2	3	40-0002		1,691,350,714	17,263,280.36
NORTHWEST HIGH 82	6	40-0082	J	359,954,632	3,788,375.25
WOOD RIVER HIGH 83	6	40-0083	J	270,442,886	2,671,381.20
DONIPHAN-TRUMBULL 126	3	40-0126		229,608,232	2,624,473.52
GILTNER 2	2	41-0002		93,694,040	936,940.40
HAMPTON 91	3	41-0091		108,459,416	1,117,777.46
AURORA 4R	3	41-0504		529,598,755	5,372,620.49
ALMA 2	3	42-0002		114,430,651	1,180,009.17
HAYES CENTER 79	3	43-0079		117,644,503	1,075,288.54
HITCHCOCK CO UNIFIED SYS	3	44-2001	U	214,899,553	2,039,752.55
O'NEILL 7	3	45-0007	A	348,403,924	3,194,576.32
WEST HOLT HIGH 25	6	45-0025	J	267,127,693	2,671,277.34

Table 12 School Systems 2001-2002 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl'd. bond)
EWING 29	2	45-0029	A	69,629,303	694,062.36
STUART 44	3	45-0044		50,877,809	508,768.07
CHAMBERS 137	2	45-0137	A	80,339,858	803,004.55
MULLEN 1	3	46-0001		166,678,213	1,653,921.21
ST PAUL 1	3	47-0001	A	193,796,553	2,054,855.14
CENTURA 100	3	47-0100	A	192,001,631	1,916,628.14
ELBA 103	2	47-0103	A	41,861,803	436,424.51
FAIRBURY 8	3	48-0008		327,113,508	3,480,088.76
TRI COUNTY 300	3	48-0300	A	255,000,122	2,579,196.08
MERIDIAN 303	3	48-0303	A	98,871,226	1,042,492.52
TECUMSEH 32	3	49-0032	A	133,307,539	1,208,716.91
STERLING 33	3	49-0033		90,722,855	964,472.75
NEMAHA VALLEY OJ1	3	49-0501		103,400,174	1,055,608.20
AXTELL R1	3	50-0501	A	161,775,292	1,610,054.07
WILCOX R2	3	50-0502		122,712,577	1,423,330.97
MINDEN R3	3	50-0503		391,115,495	4,029,447.84
OGALLALA 1	3	51-0001	A	399,877,778	3,969,085.00
PAXTON 6	3	51-0006	A	120,400,829	1,356,084.56
KEYA PAHA CO HIGH 100	6	52-0100	J	128,402,891	1,236,634.84
KIMBALL 1	3	53-0001		269,050,114	2,796,687.05
CREIGHTON 13	3	54-0013		121,302,672	1,230,518.57
CROFTON 96	3	54-0096		141,063,938	1,508,227.41
SANTEE C5	2	54-0505		1,933,680	18,190.13
WAUSA 76R	3	54-0576		80,182,066	1,013,356.95
BLOOMFIELD 86R	3	54-0586		123,418,394	1,312,134.99
LINCOLN 1	4	55-0001	A	11,061,236,233	129,557,280.07
WAVERLY 145	3	55-0145	A	768,650,519	7,459,236.05
MALCOLM 148	3	55-0148	A	137,132,797	1,469,836.59
NORRIS 160	3	55-0160	A	483,452,807	4,351,084.89
RAYMOND CENTRAL 161	3	55-0161	A	254,257,983	2,578,987.53
NORTH PLATTE 1	3	56-0001	A	1,041,357,536	10,398,074.73
BRADY 6	2	56-0006		94,008,031	935,706.12
MAXWELL 7	2	56-0007	A	85,967,967	859,595.42
HERSHEY 37	3	56-0037	A	183,480,990	1,781,637.98
SUTHERLAND 55	3	56-0055	A	124,147,565	1,236,645.80
WALLACE 65R	2	56-0565		134,280,051	1,268,730.46
STAPLETON R1	3	57-0501	A	93,063,262	890,780.73
LOUP CO 25	2	58-0025		77,751,626	763,598.26
MADISON 1	3	59-0001	A	227,405,903	2,291,639.62
NORFOLK 2	3	59-0002	A	1,256,974,778	12,721,659.22
BATTLE CREEK 5	3	59-0005	A	153,662,704	1,565,035.32
NEWMAN GROVE 13	3	59-0013	A	137,412,286	1,373,634.16
ELKHORN VALLEY 80	3	59-0080	A	148,721,405	1,486,267.84
MCPHERSON CO HIGH 90	6	60-0090	J	85,523,811	765,720.87
CENTRAL CITY 4	3	61-0004		313,117,321	3,881,772.26
PALMER 49	3	61-0049		86,555,545	865,290.03
BAYARD 21	3	62-0021	A	112,174,693	1,262,320.92
BRIDGEPORT 63	3	62-0063	A	187,585,306	1,713,169.00
FULLERTON 1	3	63-0001	A	144,009,967	1,299,128.32
TWIN RIVER 30	3	63-0030	A	252,374,949	2,448,319.94
JOHNSON-BROCK 23	3	64-0023	A	125,139,128	1,461,940.28
AUBURN 29	3	64-0029	A	251,410,629	2,565,135.22
SO CENTRAL NE UNIF 5	3	65-2005	U	436,261,873	4,537,347.31
SYRACUSE-DUNBAR-AVOCA 27	3	66-0027	A	310,139,246	3,005,181.33
NEBRASKA CITY 111	3	66-0111	A	469,245,538	4,522,056.16
PALMYRA OR1	3	66-0501	A	187,651,196	1,876,328.35
PAWNEE CITY 1	3	67-0001		94,887,094	1,079,170.06
LEWISTON 69	3	67-0069		107,517,238	997,942.81
GRANT 1	3	68-0001	A	208,389,238	2,112,935.72
WHEATLAND 112	2	68-0112		95,479,522	954,449.70
HOLDREGE 44	3	69-0044	A	410,295,855	4,102,848.84
BERTRAND 54	3	69-0054		166,376,773	1,863,415.09
LOOMIS 55	2	69-0055	A	138,996,244	1,391,880.50
PIERCE 2	3	70-0002	A	210,273,681	2,128,500.52
PLAINVIEW 5	3	70-0005	A	168,033,474	1,601,946.19

Table 12 School Systems 2001-2002 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl. bond)
OSMOND 42R	3	70-0542		101,182,193	997,261.87
COLUMBUS 1	3	71-0001		890,452,841	8,938,615.37
LAKEVIEW COMMUNITY 5	3	71-0005	A	489,835,883	4,831,391.16
HUMPHREY 67	3	71-0067	A	248,379,020	1,217,893.91
STROMSBURG-BENEDICT 15	3	72-0015		238,203,943	2,381,849.25
OSCEOLA 19	3	72-0019		147,052,467	1,548,761.36
SHELBY 32	3	72-0032		144,442,748	1,481,996.98
HIGH PLAINS COMMUNITY 75	3	72-0075		240,556,493	2,292,267.71
MCCOOK 17	3	73-0017	A	365,342,208	4,185,466.21
REPUBLICAN VALLEY 109	3	73-0109	A	83,445,565	834,008.02
TWIN VALLEY 170	2	73-0170	A	122,908,033	1,210,593.88
FALLS CITY 56	3	74-0056	A	269,678,880	2,670,491.90
SOUTHEAST RN1	3	74-0501		111,710,212	1,118,297.49
DAWSON-VERDON 15C	3	74-0515		56,050,503	560,499.70
HUMBOLDT-TABLE RK STEIN UNIF	3	74-2007	U	123,467,278	1,234,673.09
ROCK CO HIGH 100	6	75-0100	J	167,726,869	1,535,558.63
CRETE 2	3	76-0002	A	385,875,637	4,285,345.75
DORCHESTER 44	3	76-0044	A	107,361,660	1,080,861.65
FRIEND 68	3	76-0068		130,062,671	1,300,626.84
WILBER-CLATONIA 82	3	76-0082	A	202,707,477	1,998,835.85
BELLEVUE 1	3	77-0001		1,463,838,178	15,058,622.37
PAPILLION-LAVISTA 27	3	77-0027		1,901,775,645	19,932,945.30
GRETNA 37	3	77-0037		516,427,513	5,146,094.23
SOUTH SARPY 46	3	77-0046		583,728,450	5,935,671.50
ASHLAND-GREENWOOD 1	3	78-0001	A	253,456,079	2,427,680.04
YUTAN 9	3	78-0009		116,256,530	1,162,088.49
WAHOO 39	3	78-0039	A	356,687,079	3,407,967.49
MEAD 72	3	78-0072	A	135,661,322	1,425,893.83
PRAGUE 104	3	78-0104	A	62,409,554	624,799.19
CEDAR BLUFFS 107	3	78-0107	A	165,078,634	1,604,038.31
MINATARE 2	3	79-0002		22,514,502	226,119.88
MORRILL 11	3	79-0011	A	139,860,635	1,377,481.20
GERING 16	3	79-0016	A	356,798,215	3,772,003.97
MITCHELL 31	3	79-0031		138,529,139	1,633,148.06
SCOTTSBLUFF 32	3	79-0032	A	790,058,499	7,911,974.29
MILFORD 5	3	80-0005	A	227,371,785	2,109,609.20
SEWARD 9	3	80-0009	A	563,623,335	5,912,798.09
CENTENNIAL 67R	3	80-0567		418,767,155	4,328,611.72
HAY SPRINGS 3	3	81-0003	A	55,318,692	661,471.18
GORDON HIGH 4	6	81-0004	J	189,382,847	1,560,471.83
RUSHVILLE HIGH 6	6	81-0006	J	112,714,694	1,127,129.10
LOUP CITY 1	3	82-0001		148,052,869	1,401,616.84
LITCHFIELD 15	2	82-0015	A	65,254,781	740,615.71
SIOUX CO HIGH 500	6	83-0500	J	181,687,595	1,315,672.24
STANTON 3	3	84-0003	A	129,937,131	1,389,417.74
DESLER 60	3	85-0060		119,606,712	1,416,119.32
BRUNING-DAVENPORT UNIF	2	85-2001	U	196,529,219	1,984,754.25
THAYER CENTRAL COMM UNIFIED	3	85-2002	U	199,138,417	2,550,442.10
THEDFORD HIGH 1	6	86-0001	J	90,582,131	923,428.25
PENDER 1	3	87-0001	A	145,970,685	1,459,575.48
WALTHILL 13	3	87-0013		41,070,419	408,888.88
MACY 16	3	87-0016		4,916,485	49,092.09
WINNEBAGO 17	3	87-0017		19,553,468	195,534.68
EMERSON-HUBBARD 61R	3	87-0561		114,969,595	1,149,695.93
ORD 5	3	88-0005	A	216,545,292	2,201,670.26
ARCADIA 21	2	88-0021	A	42,132,330	389,382.40
BLAIR 1	3	89-0001		741,632,937	7,416,936.06
FORT CALHOUN 3	3	89-0003		198,472,809	1,985,719.03
ARLINGTON 24	3	89-0024		242,369,463	2,422,867.12
WAYNE 17	3	90-0017	A	297,916,334	3,227,368.66
WAKEFIELD 60R	3	90-0560		138,014,948	1,459,267.39
WINSIDE 95R	3	90-0595	A	80,183,328	807,002.52
RED CLOUD 2	3	91-0002		102,971,061	1,167,149.20
BLUE HILL 74	3	91-0074		100,875,596	1,008,755.55

Table 12 School Systems 2001-2002 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl. bond)
WHEELER CENTRAL 45	3	92-0045		151,115,414	1,258,795.96
YORK 12	3	93-0012		478,221,066	5,015,487.25
MCCOOL JUNCTION 83	2	93-0083		85,563,759	1,068,545.84
HEARTLAND 96	3	93-0096		253,186,272	2,452,413.21
263 School Systems 2001-2002				93,938,119,439	978,838,885.27

Class 1 (grades K through 8) shall include any school district that maintains only elementary grades under the direction of a single school board.

Class 2 (grades K-12) shall include any school district embracing territory having a population of one thousand inhabitants or less that maintains both elementary and high school grades under the direction of a single school board.

Class 3 (grades K-12) shall include any school district embracing territory having a population of more than one thousand and less than one hundred thousand inhabitants that maintains both elementary and high school grades under the direction of a single board of education.

Class 4 (grades K-12) shall include any school district embracing territory having a population of one hundred thousand or more and less than two hundred thousand inhabitants that maintains both elementary and high school grades under the direction of a single board of education.

Class 5 (grades K-12) shall include any school district embracing territory having a population of two hundred thousand or more that maintains both elementary grades and high school grades under the direction of a single board of education.

Class 6 (grades 9-12) shall include any school district in this state that maintains only a high school.

AFFILIATION of school districts means the on-going association of a Class 1 district or portion thereof not a part of a Class 6 district with one or more existing Class 2-5 districts for the purpose of (1) providing a high school program serving the Class 1 district students and (2) maintaining tax support to finance such program.

JOINED. Refers to an elementary district joined with a Class 6 (high school only).

If the base school is a class 1 elementary district it must be "affiliated with" a class 2-5 school district (grades K-12) or "joined with" a class 6 high school (grades 9-12).

UNIFIED SCHOOL. A unified school system allows for two or more Class 2 or 3 school districts to combine their resources to provide a K-12 education. The unified system is an interlocal agreement between the participating K-12 districts and may include Class I districts.

Table 13 School Systems 2001-2002 Detail of Base Schools & Counties within each School System

Table with columns: System Code/Class, Affil/Jnd, School System Name, County Number & Name, Base School District, Base School Code/Class, 2001 Total Value, Tax Rate (exclud.bond), and 2001 Taxes (exclud.bond). Rows list various school systems like STROMSBURG-BENEDICT 15, OSCEOLA 19, HIGH PLAINS COMMUNITY 75, etc.

Table 13 School Systems 2001-2002 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Ind Unified	School System Name	County Number & Name	Base School District	Base School Code/Class	2001 Total Value	Tax Rate (exclud.bond)	2001 Taxes (exclud.bond)
92-0045 3		WHEELER CENTRAL 45	36 GARFIELD	WHEELER CENTRAL 45	92-0045 3	3,675,828	0.833003	30,619.74
92-0045 3		WHEELER CENTRAL 45	39 GREELEY	WHEELER CENTRAL 45	92-0045 3	7,184,279	0.833003	59,845.27
92-0045 3		WHEELER CENTRAL 45	45 HOLT	WHEELER CENTRAL 45	92-0045 3	619,673	0.833010	5,161.93
92-0045 3		WHEELER CENTRAL 45	92 WHEELER	WHEELER CENTRAL 45	92-0045 3	139,635,634	0.833003	1,163,169.02
93-0012 3		YORK 12	93 YORK	YORK 12	93-0012 3	478,221,066	1.048780	5,015,487.25
93-0083 2		MCCOOL JUNCTION 83	30 FILLMORE	MCCOOL JUNCTION 83	93-0083 2	941,251	1.248830	11,754.62
93-0083 2		MCCOOL JUNCTION 83	93 YORK	MCCOOL JUNCTION 83	93-0083 2	84,622,508	1.248830	1,056,791.22
93-0096 3		HEARTLAND 96	30 FILLMORE	HEARTLAND 96	93-0096 3	220,620	0.968620	2,136.97
93-0096 3		HEARTLAND 96	41 HAMILTON	HEARTLAND 96	93-0096 3	48,084,677	0.968620	465,757.84
93-0096 3		HEARTLAND 96	93 YORK	HEARTLAND 96	93-0096 3	204,880,975	0.968620	1,984,518.40
STATE TOTALS						93,938,119,439		978,838,885.27

Table 14 2001 School Bond Taxes Levied

School District Receiving Bond Tax	Basesch Code	School Bond Taxes	School District Receiving Bond Tax	Basesch Code	School Bond Taxes
KENESAW 3	01-0003	108,104.80	FAIRBURY 8	48-0008	325,587.47
ADAMS CENTRAL 90	01-0090	134,929.51	DILLER 103	48-0103	10,964.09
SILVER LAKE 123	01-0123	134,341.63	TRI COUNTY 300	48-0300	242,982.39
CLEARWATER 6	02-0006	114,141.73	NEMAHA VALLEY OJ1	49-0501	337,858.03
ORCHARD 49	02-0049	58,785.69	AXTELL 501	50-0501	246,185.26
ALBION 1	06-0001	61,038.64	MINDEN R3	50-0503	331,517.33
CEDAR RAPIDS 6	06-0006	245,267.02	OGALALLA 1	51-0001	519,976.69
HEMINGFORD 10	07-0010	39,110.62	PAXTON 6	51-0006	70,688.12
BUTTE 5	08-0005	70,702.18	AXTELL 501	51-0501	72,243.64
SPENCER-NAPER 38	08-0038	131,305.21	CREIGHTON 13	54-0013	92,954.24
RAVEN 3	09-0003	12,859.48	CROFTON 96	54-0096	243,518.68
AINSWORTH 10	09-0010	310,850.78	LINCOLN 1	55-0001	10,891,471.13
KEARNEY 7	10-0007	1,349,197.77	WAVERLY 145	55-0145	1,419,864.31
ELM CREEK 9	10-0009	175,430.61	MALCOLM 148	55-0148	421,556.25
SHELTON 19	10-0019	135,311.39	NORRIS 160	55-0160	643,026.24
RAVENNA 69	10-0069	204,701.74	RAYMOND CENTRAL 161	55-0161	487,950.30
PLEASANTON 105	10-0105	193,691.78	NORTH PLATTE 1	56-0001	2,378,679.30
AMHERST 119	10-0119	145,115.39	MAXWELL 7	56-0007	60,234.32
DAVID CITY 56	12-0056	266,645.10	HERSHEY 37	56-0037	50,317.75
BELLWOOD ELEM 3R	12-0503	79,314.63	SUTHERLAND 55	56-0055	109,699.53
PLATTSMOUTH 1	13-0001	1,163,835.96	WALLACE 65R	56-0565	157,351.69
WEeping WATER 22	13-0022	83,289.25	MADISON 1	59-0001	121,875.43
STULL 28	13-0028	14,287.17	NORFOLK 2	59-0002	1,208,346.62
LOUISVILLE 32	13-0032	377,773.92	BATTLE CREEK 5	59-0005	60,768.61
CONESTOGA 56	13-0056	855,405.44	NEWMAN GROVE 13	59-0013	177,134.05
ELMWOOD-MURDOCK 97	13-0097	35,639.10	WINTER 20	59-0020	43,506.01
RANDOLPH 45	14-0045	309,163.40	REICHE 37	59-0037	39,520.08
IMPERIAL ELEM 3	15-0003	236,143.05	ELKHORN VALLEY 80	59-0080	53,199.72
CHASE CO HIGH 15	15-0015	161,566.54	MCPHERSON CO HI 90	60-0090	40,922.32
VALENTINE HIGH 6	16-0006	129,865.13	CENTRAL CITY 4	61-0004	331,499.24
HARVARD 11	18-0011	77,928.61	CHAPMAN 9	61-0009	161,201.85
SANDY CREEK 1C	18-0501	201,897.69	PALMER 49	61-0049	123,753.84
SCHUYLER ELEM 2	19-0002	162,665.55	BAYARD 21	62-0021	243,608.96
LEIGH 39	19-0039	224,938.95	FULLERTON 1	63-0001	167,738.74
HOWELLS 59	19-0059	238,535.02	JOHNSON-BROCK 23	64-0023	247,334.80
WEST POINT 1	20-0001	131,233.92	UNADILLA 20	66-0020	41,929.29
BANCROFT-ROSALIE 20	20-0020	118,974.26	SYRAC-DUNBAR-AVOCA 27	66-0027	20,173.36
ANSELMO-MERNA 15	21-0015	318,915.61	NEBRASKA CITY 111	66-0111	598,355.72
ANSLEY 44	21-0044	43,999.85	PALMYRA ORI	66-0501	235,717.61
SO SIOUX CITY 11	22-0011	1,511,850.32	HOLDREGE 44	69-0044	299,866.57
HOMER 31	22-0031	111,450.47	PIERCE 2	70-0002	435,400.98
CHADRON 2	23-0002	444,837.93	OSMOND 42R	70-0542	121,923.67
CRAWFORD 71	23-0071	148,235.51	COLUMBUS 1	71-0001	1,090,831.30
LEXINGTON 1	24-0001	806,330.01	LAKEVIEW COMMUNITY 5	71-0005	128,931.17
OVERTON 4	24-0004	162,902.26	DISTRICT 9	71-0009	38,750.05
COZAD 11	24-0011	557,983.49	HUMPHREY 67	71-0067	408,286.50
GOTHENBURG 20	24-0020	821,474.66	STROMSBURG 10	72-0010	87,839.01
CHAPPELL 1	25-0001	81,110.49	SHELBY 32	72-0032	92,252.90
PONCA 1	26-0001	88,696.48	HUMBOLDT 37	74-0037	93,221.47
FREMONT 1	27-0001	2,539,118.24	FALLS CITY 56	74-0056	555,331.96
OMAHA 1	28-0001	17,584,267.10	CRETE 2	76-0002	227,881.90
ELKHORN 10	28-0010	2,990,065.44	FRIEND 68	76-0068	116,788.66
MILLARD 17	28-0017	14,059,753.58	WESTERN 163	76-0163	6,305.67
VALLEY 33	28-0033	226,521.62	PAPILLION-LAVISTA 27	77-0027	4,319,532.22
RALSTON 54	28-0054	2,758,751.46	GRETNA 37	77-0037	505,149.12
WESTSIDE 66	28-0066	2,447,510.82	ASHLAND-GREENWOOD 1	78-0001	304,878.80
MILLIGAN 71	30-0071	81,150.94	YUTAN 9	78-0009	291,036.44
GENEVA 75	30-0075	118,858.89	WAHOO 39	78-0039	553,743.67
CAMBRIDGE 21	33-0021	137,778.63	MEAD 72	78-0072	104,544.76
SOUTHERN VALLEY 540	33-0540	609,825.56	PRAGUE 104	78-0104	92,902.88
SOUTHERN 1	34-0001	165,403.55	CEDAR BLUFFS 107	78-0107	180,126.43
BEATRICE 15	34-0015	759,233.35	MILFORD 5	80-0005	317,097.49
DAN.FREEMAN 34 - ADAMS 30	34-0034	29,138.50	SEWARD 9	80-0009	765,055.91
ODELL 74	34-0074	84,411.60	CENTENNIAL 67R	80-0567	115,084.48
DILLER-ODELL 100	34-0100	61,646.40	RUSHVILLE ELEM 5	81-0005	0.00
ELWOOD 30	37-0030	132,118.13	LOUP CITY 1	82-0001	321,284.56
HYANNIS 1 ELEM	38-0001	56,487.30	STANTON 3	84-0003	328,248.11
GRAND ISLAND 2	40-0002	2,548,099.42	PENDER 1	87-0001	371,295.53
CEDAR HOLLOW 3	40-0003	98,352.26	MACY 16	87-0016	2,217.83
ALDA 12	40-0012	41,673.57	WINNEBAGO 17	87-0017	0.00
NORTHWEST 82	40-0082	63,652.21	BLAIR 1	89-0001	969,614.15
GILTNER 2	41-0002	90,906.53	WAYNE 17	90-0017	481,788.06
ALMA 2	42-0002	151,864.66	WAKEFIELD 60R	90-0560	56,345.44
O'NEILL 7	45-0007	383,982.36	BLUE HILL 74	91-0074	246,065.69
EWING 29	45-0029	60,929.17	YORK 12	93-0012	513,896.97
STUART 44	45-0044	94,047.71			
ST PAUL 1	47-0001	125,956.61			
			STATE TOTALS		99,668,014.71

Table 15 Cities 2001 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
ABIE	BUTLER	1,074,911	0.299780	0.000000	0.299780	3,222.38
ADAMS	GAGE	16,664,214	0.343553	0.000000	0.343553	57,250.40
AINSWORTH	BROWN	44,563,733	0.498683	0.000000	0.498683	222,231.72
ALBION	BOONE	45,427,099	0.448898	0.022225	0.471123	214,017.51
ALDA	HALL	23,317,143	0.154558	0.145442	0.300000	69,951.65
ALEXANDRIA	THAYER	1,998,106	0.499973	0.000000	0.499973	9,989.71
ALLEN	DIXON	7,990,984	0.322930	0.110260	0.433190	34,616.14
ALLIANCE	BOX BUTTE	282,687,346	0.340000	0.000000	0.340000	961,137.35
ALMA	HARLAN	30,569,129	0.499990	0.062190	0.562180	171,853.59
ALVO	CASS	2,634,719	0.333964	0.227728	0.561692	14,799.06
AMHERST	BUFFALO	5,203,770	0.393483	0.000000	0.393483	20,476.03
ANSELMO	CUSTER	2,080,503	0.498702	0.000000	0.498702	10,375.51
ANSLEY	CUSTER	6,899,137	0.499474	0.000000	0.499474	34,459.40
ARAPAHOE	FURNAS	23,643,751	0.452974	0.226487	0.679461	160,650.07
ARCADIA	VALLEY	5,170,919	0.498458	0.000000	0.498458	25,774.92
ARLINGTON	WASHINGTON	43,039,603	0.499373	0.000000	0.499373	214,928.12
ARNOLD	CUSTER	11,607,994	0.449992	0.000000	0.449992	52,235.04
ARTHUR	ARTHUR	2,506,965	0.265619	0.000000	0.265619	6,658.95
ASHLAND	SAUNDERS	72,337,734	0.621740	0.000000	0.621740	449,752.98
ASHTON	SHERMAN	4,152,803	0.368430	0.000000	0.368430	15,300.11
ATKINSON	HOLT	29,693,856	0.495830	0.000000	0.495830	147,230.89
ATLANTA	PHELPS	3,247,372	0.344001	0.000000	0.344001	11,171.03
AUBURN	NEMAHA	91,054,978	0.479774	0.000000	0.479774	436,858.48
AURORA	HAMILTON	144,190,593	0.418380	0.079317	0.497697	717,632.14
AVOCA	CASS	5,717,600	0.323562	0.000000	0.323562	18,500.04
AXTELL	KEARNEY	18,552,293	0.499981	0.000000	0.499981	92,757.94
AYR	ADAMS	2,112,240	0.106561	0.000000	0.106561	2,250.82
BANCROFT	CUMING	13,219,021	0.390316	0.000000	0.390316	51,595.95
BARADA	RICHARDSON	273,740	0.146124	0.000000	0.146124	399.99
BARNESTON	GAGE	1,641,779	0.449998	0.000000	0.449998	7,387.97
BARTLET	WHEELER	1,731,185	0.349356	0.000000	0.349356	6,048.00
BARTLEY	RED WILLOW	6,016,550	0.354356	0.000000	0.354356	21,320.02
BASSETT	ROCK	14,102,689	0.461933	0.000000	0.461933	65,144.97
BATTLE CREEK	MADISON	30,822,088	0.500000	0.000000	0.500000	154,111.69
BAYARD	MORRILL	19,585,968	0.449219	0.139326	0.588545	115,272.24
BAZILE MILLS	KNOX	486,687	0.196810	0.000000	0.196810	957.85
BEATRICE	GAGE	401,630,919	0.231732	0.042254	0.273986	1,100,412.48
BEAVER CITY	FURNAS	9,835,627	0.499990	0.000000	0.499990	49,177.15
BEAVER CROSSING	SEWARD	8,996,899	0.449999	0.000000	0.449999	40,485.80
BEE	SEWARD	4,869,311	0.364834	0.000000	0.364834	17,764.92
BEEEMER	CUMING	17,534,591	0.227384	0.000000	0.227384	39,870.85
BELDEN	CEDAR	2,197,523	0.450000	0.000000	0.450000	9,888.86
BELGRADE	NANCE	1,401,620	0.386340	0.000000	0.386340	5,415.02
BELLEVUE	SARPY	1,720,182,211	0.217835	0.162434	0.380269	6,541,320.11
BELLWOOD	BUTLER	10,106,262	0.552720	0.000000	0.552720	55,859.30
BELVIDERE	THAYER	1,323,333	0.384484	0.000000	0.384484	5,088.01
BENEDICT	YORK	6,264,979	0.418960	0.000000	0.418960	26,247.84
BENKELMAN	DUNDY	20,835,085	0.575475	0.000000	0.575475	119,900.81
BENNET	LANCASTER	20,465,324	0.327783	0.058715	0.386498	79,098.07
BENNINGTON	DOUGLAS	28,495,490	0.486860	0.168940	0.655800	186,873.45
BERTRAND	PHELPS	18,856,201	0.570866	0.183888	0.754754	142,317.99
BERWYN	CUSTER	1,748,661	0.450000	0.000000	0.450000	7,868.97
BIG SPRINGS	DEUEL	11,472,110	0.413726	0.266012	0.679738	77,980.30
BLADEN	WEBSTER	2,983,239	0.450000	0.000000	0.450000	13,424.85
BLAIR	WASHINGTON	324,851,749	0.339882	0.000000	0.339882	1,104,112.67
BLOOMFIELD	KNOX	21,530,701	0.548940	0.095400	0.644340	138,730.92
BLOOMINGTON	FRANKLIN	1,946,628	0.428587	0.000000	0.428587	8,342.99
BLUE HILL	WEBSTER	21,160,409	0.346130	0.185938	0.532068	112,587.99
BLUE SPRINGS	GAGE	5,663,134	0.449995	0.000000	0.449995	25,483.81
BOELUS	HOWARD	3,946,201	0.300000	0.000000	0.300000	11,838.70
BRADSHAW	YORK	10,028,992	0.338260	0.195560	0.533820	53,536.65
BRADY	LINCOLN	8,817,326	0.499982	0.000000	0.499982	44,085.04
BRAINARD	BUTLER	10,297,493	0.449620	0.000000	0.449620	46,299.61
BREWSTER	BLAINE	460,459	0.427204	0.000000	0.427204	1,967.13
BRIDGEPORT	MORRILL	35,549,967	0.269933	0.000000	0.269933	95,961.09
BRISTOW	BOYD	985,243	0.449929	0.000000	0.449929	4,432.89

Table 15 Cities 2001 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
BROADWATER	MORRILL	2,089,661	0.454971	0.000000	0.454971	9,507.35
BROCK	NEMAHA	1,872,670	0.500000	0.000000	0.500000	9,363.75
BROKEN BOW	CUSTER	86,400,886	0.500000	0.218938	0.718938	621,168.80
BROWNVILLE	NEMAHA	3,364,583	0.472143	0.000000	0.472143	15,885.65
BRULE	KEITH	9,817,373	0.391516	0.000000	0.391516	38,436.78
BRUNING	THAYER	10,471,928	0.236506	0.161826	0.398332	41,712.99
BRUNO	BUTLER	1,663,213	0.250930	0.000000	0.250930	4,173.44
BRUNSWICK	ANTELOPE	4,561,346	0.581550	0.000000	0.581550	26,526.51
BURCHARD	PAWNEE	1,342,200	0.448864	0.435319	0.884183	11,867.54
BURR	OTOE	2,171,655	0.382644	0.000000	0.382644	8,309.73
BURWELL	GARFIELD	23,531,813	0.284681	0.185311	0.469992	110,597.69
BUSHNELL	KIMBALL	3,192,402	0.449950	0.000000	0.449950	14,364.22
BUTTE	BOYD	5,286,199	0.449981	0.000000	0.449981	23,786.89
BYRON	THAYER	2,214,268	0.449991	0.000000	0.449991	9,963.96
CAIRO	HALL	22,123,043	0.500002	0.188879	0.688881	152,401.79
CALLAWAY	CUSTER	11,852,565	0.449860	0.000000	0.449860	53,319.95
CAMBRIDGE	FURNAS	23,457,624	0.463388	0.086092	0.549480	128,894.95
CAMPBELL	FRANKLIN	5,007,131	0.282928	0.000000	0.282928	14,166.58
CARLETON	THAYER	5,317,875	0.366003	0.000000	0.366003	19,463.60
CARROLL	WAYNE	5,624,836	0.296809	0.000000	0.296809	16,695.02
CEDAR BLUFFS	SAUNDERS	13,328,973	0.358720	0.487630	0.846350	112,809.80
CEDAR CREEK	CASS	35,159,035	0.090446	0.000000	0.090446	31,799.87
CEDAR RAPIDS	BOONE	7,897,386	0.472123	0.124699	0.596822	47,133.34
CENTER	KNOX	1,172,256	0.443590	0.000000	0.443590	5,200.01
CENTRAL CITY	MERRICK	81,841,613	0.450000	0.000000	0.450000	368,289.27
CERESCO	SAUNDERS	29,125,701	0.407040	0.193540	0.600580	174,923.03
CHADRON	DAWES	111,196,010	0.323700	0.118300	0.442000	491,486.36
CHAMBERS	HOLT	5,954,727	0.393470	0.000000	0.393470	23,430.11
CHAPMAN	MERRICK	7,970,055	0.214083	0.000000	0.214083	17,062.56
CHAPPELL	DEUEL	24,796,674	0.420248	0.000000	0.420248	104,207.65
CHESTER	THAYER	5,284,912	0.499989	0.000000	0.499989	26,423.68
CLARKS	MERRICK	8,454,831	0.357450	0.283117	0.640567	54,158.77
CLARKSON	COLFAX	16,583,833	0.449990	0.000000	0.449990	74,625.59
CLATONIA	GAGE	5,750,914	0.421498	0.000000	0.421498	24,239.98
CLAY CENTER	CLAY	18,308,389	0.397300	0.358900	0.756200	138,448.04
CLEARWATER	ANTELOPE	6,480,175	0.450000	0.000000	0.450000	29,160.79
CODY	CHERRY	2,361,861	0.315556	0.000000	0.315556	7,453.06
COLERIDGE	CEDAR	9,114,342	0.274300	0.625400	0.899700	82,001.73
COLON	SAUNDERS	2,594,170	0.449960	0.000000	0.449960	11,672.73
COLUMBUS	PLATTE	743,747,836	0.288086	0.057184	0.345270	2,567,937.59
COMSTOCK	CUSTER	1,429,088	0.498570	0.000000	0.498570	7,125.00
CONCORD	DIXON	1,917,824	0.375430	0.000000	0.375430	7,200.08
COOK	JOHNSON	7,632,684	0.197048	1.124769	1.321817	100,890.18
CORDOVA	SEWARD	3,961,029	0.134677	0.000000	0.134677	5,334.65
CORTLAND	GAGE	16,538,580	0.167987	0.118225	0.286212	47,335.40
COTESFIELD	HOWARD	743,127	0.318241	0.000000	0.318241	2,365.01
COWLES	WEBSTER	848,090	0.312467	0.000000	0.312467	2,649.99
COZAD	DAWSON	125,361,214	0.206163	0.191475	0.397638	498,484.01
CRAB ORCHARD	JOHNSON	421,276	0.359622	0.000000	0.359622	1,515.06
CRAIG	BURT	3,075,021	0.439830	0.381300	0.821130	25,249.92
CRAWFORD	DAWES	16,944,181	0.433346	0.000000	0.433346	73,426.93
CREIGHTON	KNOX	22,237,621	0.470110	0.000000	0.470110	104,541.28
CRESTON	PLATTE	4,068,829	0.449706	0.000000	0.449706	18,297.82
CRETE	SALINE	148,833,052	0.383597	0.022576	0.406173	604,519.98
CROFTON	KNOX	17,023,571	0.450000	0.000000	0.450000	76,606.07
CROOKSTON	CHERRY	1,405,288	0.371312	0.000000	0.371312	5,217.99
CULBERTSON	HITCHCOCK	14,793,546	0.499995	0.200614	0.700609	103,644.78
CURTIS	FRONTIER	19,033,330	0.483299	0.000000	0.483299	91,987.91
CUSHING	HOWARD	354,545	0.477161	0.000000	0.477161	1,691.75
DAKOTA	DAKOTA	40,450,354	0.318400	0.353900	0.672300	271,947.54
DALTON	CHEYENNE	9,744,788	0.399996	0.000000	0.399996	38,978.85
DANBURY	RED WILLOW	1,668,683	0.350037	0.000000	0.350037	5,841.10
DANNEBROG	HOWARD	7,489,312	0.449997	0.000000	0.449997	33,701.78
DAVENPORT	THAYER	7,302,695	0.499993	0.372438	0.872431	63,710.95
DAVEY	LANCASTER	5,463,230	0.164579	0.000000	0.164579	8,991.33
DAVID CITY	BUTLER	78,320,329	0.450000	0.000000	0.450000	352,443.01

Table 15 Cities 2001 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
DAWSON	RICHARDSON	2,019,206	0.425135	0.000000	0.425135	8,584.46
DAYKIN	JEFFERSON	4,775,545	0.399558	0.000000	0.399558	19,081.09
DECATUR	BURT	8,703,672	0.429390	0.000000	0.429390	37,372.70
DENTON	LANCASTER	7,047,987	0.347617	0.000000	0.347617	24,500.00
DESHLER	THAYER	12,549,363	0.457840	0.175222	0.633062	79,445.34
DEWEESE	CLAY	1,087,549	0.389900	0.000000	0.389900	4,240.35
DEWITT	SALINE	24,390,856	0.369002	0.000000	0.369002	90,002.79
DILLER	JEFFERSON	4,632,789	0.376056	0.389852	0.765908	35,482.91
DIX	KIMBALL	4,578,401	0.361553	0.000000	0.361553	16,553.27
DIXON	DIXON	1,438,195	0.365990	0.000000	0.365990	5,263.64
DODGE	DODGE	16,569,978	0.439168	0.000000	0.439168	72,770.08
DONIPHAN	HALL	20,440,859	0.176118	0.195686	0.371804	75,999.89
DORCHESTER	SALINE	16,177,949	0.407963	0.000000	0.407963	66,000.19
DOUGLAS	OTOE	3,654,809	0.440881	0.291102	0.731983	26,752.63
DUBOIS	PAWNEE	2,426,497	0.457478	0.000000	0.457478	11,100.66
DUNBAR	OTOE	3,127,466	0.474734	0.000000	0.474734	14,847.10
DUNCAN	PLATTE	9,314,496	0.206592	0.000000	0.206592	19,243.05
DUNNING	BLAINE	1,233,960	0.449204	0.000000	0.449204	5,543.00
DWIGHT	BUTLER	6,075,610	0.422250	0.000000	0.422250	25,654.24
EAGLE	CASS	27,325,923	0.499996	0.408623	0.908619	248,288.27
EDDYVILLE	DAWSON	1,008,738	0.337540	0.000000	0.337540	3,404.96
EDGAR	CLAY	9,737,880	0.499900	0.295200	0.795100	77,425.88
EDISON	FURNAS	4,054,888	0.298258	0.123950	0.422208	17,120.06
ELBA	HOWARD	4,702,403	0.334106	0.000000	0.334106	15,710.98
ELGIN	ANTELOPE	21,585,183	0.469380	0.000000	0.469380	101,316.53
ELK CREEK	JOHNSON	2,154,437	0.441446	0.000000	0.441446	9,510.65
ELKHORN	DOUGLAS	353,314,680	0.301080	0.123920	0.425000	1,501,593.16
ELM CREEK	BUFFALO	22,977,472	0.470248	0.000000	0.470248	108,051.17
ELMWOOD	CASS	20,601,914	0.328775	0.000000	0.328775	67,734.10
ELSIE	PERKINS	3,536,829	0.186140	0.000000	0.186140	6,583.48
ELWOOD	GOSPER	19,484,351	0.473457	0.048757	0.522214	101,750.14
ELYRIA	VALLEY	765,415	0.445510	0.000000	0.445510	3,410.08
EMERSON	DAKOTA	5,369,172	0.450000	0.319620	0.769620	41,322.22
EMERSON	DIXON	7,561,128	0.450000	0.319620	0.769620	58,191.95
EMERSON	THURSTON	1,942,449	0.450000	0.319620	0.769620	14,949.48
EMMET	HOLT	1,312,475	0.446320	0.000000	0.446320	5,857.89
ENDICOTT	JEFFERSON	2,335,803	0.231184	0.000000	0.231184	5,399.93
ERICSON	WHEELER	1,690,135	0.235543	0.000000	0.235543	3,980.99
EUSTIS	FRONTIER	14,180,297	0.244861	0.156555	0.401416	56,922.01
EWING	HOLT	5,597,774	0.541500	0.000000	0.541500	30,312.00
EXETER	FILLMORE	15,605,571	0.439997	0.292735	0.732732	114,347.09
FAIRBURY	JEFFERSON	89,697,330	0.409514	0.102594	0.512108	459,347.17
FAIRFIELD	CLAY	9,881,291	0.405100	0.000000	0.405100	40,029.11
FAIRMONT	FILLMORE	11,007,909	0.486733	0.486733	0.973466	107,158.28
FALLS CITY	RICHARDSON	101,299,339	0.516258	0.000000	0.516258	522,965.67
FARNAM	DAWSON	4,301,832	0.486700	0.000000	0.486700	20,937.03
FARWELL	HOWARD	2,493,941	0.351813	0.000000	0.351813	8,774.05
FILLEY	GAGE	3,723,487	0.065100	0.271251	0.336351	12,523.98
FIRTH	LANCASTER	17,113,409	0.029854	0.152537	0.182391	31,213.32
FORT CALHOUN	WASHINGTON	40,495,949	0.859460	0.000000	0.859460	348,046.46
FOSTER	PIERCE	934,618	0.331672	0.000000	0.331672	3,099.89
FRANKLIN	FRANKLIN	19,237,598	0.499903	0.299158	0.799061	153,720.14
FREMONT	DODGE	936,420,315	0.331860	0.000000	0.331860	3,107,605.83
FRIEND	SALINE	30,989,260	0.449998	0.042096	0.492094	152,496.02
FULLERTON	NANCE	29,025,041	0.497600	0.000000	0.497600	144,428.60
FUNK	PHELPS	6,346,851	0.300622	0.000000	0.300622	19,080.07
GANDY	LOGAN	401,922	0.000000	0.000000	0.000000	0.00
GARLAND	SEWARD	5,138,914	0.291890	0.000000	0.291890	15,000.00
GARRISON	BUTLER	1,733,425	0.071300	0.000000	0.071300	1,235.97
GENEVA	FILLMORE	62,070,687	0.330249	0.303397	0.633646	393,308.47
GENOA	NANCE	18,581,415	0.441950	0.433800	0.875750	162,726.75
GERING	SCOTTS BLUFF	232,757,832	0.255760	0.010500	0.266260	619,865.09
GIBBON	BUFFALO	41,465,926	0.350000	0.174999	0.524999	217,696.64
GILEAD	THAYER	453,377	0.358862	0.762500	1.121362	5,083.98
GILTNER	HAMILTON	8,071,635	0.325334	0.000000	0.325334	26,259.70
GLENVIL	CLAY	5,351,611	0.418400	0.186900	0.605300	32,393.30

Table 15 Cities 2001 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
GOEHNER	SEWARD	4,964,907	0.396684	0.000000	0.396684	19,694.96
GORDON	SHERIDAN	37,256,452	0.446646	0.162102	0.608748	226,798.40
GOTHENBURG	DAWSON	112,688,450	0.289293	0.076112	0.365405	411,769.34
GRAFTON	FILLMORE	4,065,064	0.449169	0.087108	0.536277	21,800.02
GRAND ISLAND	HALL	1,623,260,162	0.371648	0.000000	0.371648	6,032,816.13
GRANT	PERKINS	32,131,987	0.466100	0.000000	0.466100	149,767.20
GREELEY	GREELEY	9,163,050	0.791914	0.000000	0.791914	72,563.62
GREENWOOD	CASS	17,429,756	0.474740	0.000000	0.474740	82,746.06
GRESHAM	YORK	3,884,959	0.499790	0.000000	0.499790	19,416.63
GRETNA	SARPY	106,628,101	0.424731	0.121897	0.546628	582,859.18
GUIDE ROCK	WEBSTER	3,377,304	0.393192	0.000000	0.393192	13,279.36
GURLEY	CHEYENNE	6,088,986	0.353507	0.000000	0.353507	21,524.99
HADAR	PIERCE	9,008,823	0.103840	0.000000	0.103840	9,354.84
HAIGLER	DUNDY	3,061,278	0.399931	0.000000	0.399931	12,243.05
HALLAM	LANCASTER	9,620,689	0.256051	0.414635	0.670686	64,524.61
HALSEY	BLAINE	122,940	0.449960	0.119240	0.569200	699.77
HALSEY	THOMAS	1,966,576	0.449960	0.119240	0.569200	11,193.88
HAMLET	HAYES	796,034	0.449900	0.000000	0.449900	3,581.30
HAMPTON	HAMILTON	12,522,039	0.391690	0.000000	0.391690	49,047.60
HARBINE	JEFFERSON	1,022,263	0.250034	0.000000	0.250034	2,556.03
HARDY	NUCKOLLS	2,213,058	0.296965	0.000000	0.296965	6,572.01
HARRISON	SIOUX	6,114,399	0.451220	0.000000	0.451220	27,589.46
HARTINGTON	CEDAR	44,094,789	0.370000	0.097670	0.467670	206,218.10
HARVARD	CLAY	13,844,079	0.445200	0.700600	1.145800	158,625.46
HASTINGS	ADAMS	736,883,630	0.332311	0.209514	0.541825	3,992,619.73
HAY SPRINGS	SHERIDAN	9,667,474	0.294109	0.000000	0.294109	28,432.90
HAYES CENTER	HAYES	3,272,381	0.456800	0.000000	0.456800	14,948.27
HAZARD	SHERMAN	2,493,336	0.088240	0.000000	0.088240	2,200.17
HEARTWELL	KEARNEY	1,084,189	0.307164	0.000000	0.307164	3,330.24
HEBRON	THAYER	39,676,262	0.480911	0.049998	0.530909	210,644.97
HEMINGFORD	BOX BUTTE	25,942,163	0.494490	0.355720	0.850210	220,563.08
HENDERSON	YORK	36,054,104	0.402180	0.456020	0.858200	309,416.24
HENDLEY	FURNAS	684,745	0.437477	0.000000	0.437477	2,995.60
HENRY	SCOTTS BLUFF	2,489,920	0.206830	0.000000	0.206830	5,149.95
HERMAN	WASHINGTON	8,031,344	0.389587	0.118336	0.507923	40,793.13
HERSHEY	LINCOLN	17,625,347	0.145745	0.000000	0.145745	25,688.06
HICKMAN	LANCASTER	35,284,120	0.371635	0.141619	0.513254	181,097.16
HILDRETH	FRANKLIN	9,246,293	0.449995	0.460446	0.910441	84,182.05
HOLBROOK	FURNAS	3,181,971	0.499926	0.000000	0.499926	15,907.50
HOLDREGE	HELPS	165,834,909	0.440000	0.045206	0.485206	804,640.97
HOLSTEIN	ADAMS	5,841,520	0.272832	0.000000	0.272832	15,937.53
HOMER	DAKOTA	14,058,311	0.129292	0.000000	0.129292	18,176.32
HOOPER	DODGE	22,671,241	0.449997	0.000000	0.449997	102,019.77
HORDVILLE	HAMILTON	3,169,895	0.425251	0.000000	0.425251	13,480.02
HOSKINS	WAYNE	5,936,979	0.454094	0.235893	0.689987	40,964.38
HOWELLS	COLFAX	14,624,012	0.423960	0.102570	0.526530	76,999.81
HUBBARD	DAKOTA	4,416,226	0.149159	0.000000	0.149159	6,587.19
HUBBELL	THAYER	1,421,458	0.330013	0.000000	0.330013	4,690.99
HUMBOLDT	RICHARDSON	16,647,621	0.500000	0.000000	0.500000	83,239.72
HUMPHREY	PLATTE	26,177,994	0.446092	0.000000	0.446092	116,777.90
HUNTLEY	HARLAN	896,441	0.084500	0.000000	0.084500	757.46
HYANNIS	GRANT	6,764,792	0.824041	0.216961	1.041002	70,421.59
IMPERIAL	CHASE	71,663,523	0.491644	0.225143	0.716787	513,674.82
INDIANOLA	RED WILLOW	11,609,703	0.363726	0.000000	0.363726	42,227.49
INGLEWOOD	DODGE	7,245,527	0.070642	0.000000	0.070642	5,118.48
INMAN	HOLT	1,439,715	0.350760	0.000000	0.350760	5,049.92
ITHACA	SAUNDERS	2,116,527	0.448240	0.000000	0.448240	9,487.15
JACKSON	DAKOTA	6,145,722	0.136900	0.000000	0.136900	8,413.42
JANSEN	JEFFERSON	2,797,282	0.449973	0.652991	1.102964	30,853.02
JOHNSON	NEMAHA	8,387,668	0.450000	0.000000	0.450000	37,744.78
JOHNSTOWN	BROWN	796,457	0.399361	0.000000	0.399361	3,180.77
JULIAN	NEMAHA	969,945	0.479774	0.000000	0.479774	4,653.52
JUNIATA	ADAMS	18,995,470	0.411688	0.000000	0.411688	78,202.07
KEARNEY	BUFFALO	981,519,647	0.080510	0.015612	0.096122	943,457.36
KENESAW	ADAMS	23,101,715	0.338182	0.000000	0.338182	78,125.84
KENNARD	WASHINGTON	11,590,266	0.368111	0.000000	0.368111	42,665.11

Table 15 Cities 2001 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
KILGORE	CHERRY	1,411,387	0.289006	0.000000	0.289006	4,079.02
KIMBALL	KIMBALL	69,060,321	0.461285	0.219960	0.681245	470,469.93
LAUREL	CEDAR	24,117,678	0.403630	0.000000	0.403630	97,346.18
LAVISTA	SARPY	423,502,301	0.440000	0.010000	0.450000	1,905,759.31
LAWRENCE	NUCKOLLS	5,029,238	0.429966	0.000000	0.429966	21,624.02
LEBANON	RED WILLOW	783,801	0.460512	0.000000	0.460512	3,609.43
LEIGH	COLFAX	9,303,306	0.371430	0.152880	0.524310	48,778.16
LESHARA	SAUNDERS	3,438,348	0.090930	0.000000	0.090930	3,126.53
LEWELLEN	GARDEN	5,213,897	0.364411	0.000000	0.364411	18,999.92
LEWISTON	PAWNEE	974,643	0.373060	0.000000	0.373060	3,636.01
LEXINGTON	DAWSON	207,149,245	0.103417	0.157439	0.260856	540,361.29
LIBERTY	GAGE	1,398,484	0.449986	0.000000	0.449986	6,292.98
LINCOLN	LANCASTER	10,731,627,862	0.258050	0.056470	0.314520	33,753,115.95
LINDSAY	PLATTE	20,714,833	0.307030	0.000000	0.307030	63,600.79
LINWOOD	BUTLER	1,122,696	0.179600	0.000000	0.179600	2,016.30
LITCHFIELD	SHERMAN	5,928,420	0.447030	0.000000	0.447030	26,501.91
LODGEPOLE	CHEYENNE	8,884,578	0.449061	0.000000	0.449061	39,897.14
LONG PINE	BROWN	5,883,805	0.499987	0.600802	1.100789	64,768.30
LOOMIS	PHELPS	10,707,539	0.520003	0.000000	0.520003	55,679.47
LOUISVILLE	CASS	30,305,848	0.499992	0.437229	0.937221	284,032.71
LOUP CITY	SHERMAN	20,036,476	0.495840	0.228070	0.723910	145,045.99
LUSHTON	YORK	749,740	0.128050	0.000000	0.128050	960.09
LYMAN	SCOTTS BLUFF	7,853,139	0.450000	0.000000	0.450000	35,339.68
LYNCH	BOYD	3,455,695	0.499900	0.176400	0.676300	23,370.87
LYONS	BURT	23,119,014	0.421500	0.000000	0.421500	97,446.64
MADISON	MADISON	38,470,785	0.449998	0.000000	0.449998	173,117.86
MADRID	PERKINS	4,374,152	0.406479	0.000000	0.406479	17,780.03
MAGNET	CEDAR	821,475	0.450000	0.000000	0.450000	3,696.64
MALCOLM	LANCASTER	11,432,660	0.090945	0.220125	0.311070	35,563.58
MALMO	SAUNDERS	2,139,509	0.499220	0.000000	0.499220	10,680.81
MANLEY	CASS	4,477,463	0.215323	0.000000	0.215323	9,641.05
MARQUETTE	HAMILTON	4,393,494	0.414202	0.000000	0.414202	18,197.92
MARTINSBURG	DIXON	1,202,472	0.263370	0.000000	0.263370	3,166.95
MASKELL	DIXON	526,236	0.069930	0.525050	0.594980	3,130.99
MASON CITY	CUSTER	2,491,090	0.494041	0.408054	0.902095	22,472.00
MAXWELL	LINCOLN	5,401,229	0.449991	0.462806	0.912797	49,302.26
MAYWOOD	FRONTIER	8,218,470	0.499992	0.000000	0.499992	41,091.58
MCCOOK	RED WILLOW	255,323,202	0.319046	0.034112	0.353158	901,693.40
MCCOOL JUNCTION	YORK	8,871,461	0.509920	0.000000	0.509920	45,237.37
MCGREW	SCOTTS BLUFF	1,454,696	0.000000	0.343160	0.343160	4,991.98
MCLEAN	PIERCE	762,813	0.316535	0.000000	0.316535	2,414.59
MEAD	SAUNDERS	16,980,196	0.316630	0.237310	0.553940	94,060.19
MEADOW GROVE	MADISON	3,930,333	0.449985	0.000000	0.449985	17,685.93
MELBETA	SCOTTS BLUFF	2,179,964	0.220520	0.000000	0.220520	4,807.23
MEMPHIS	SAUNDERS	2,866,110	0.211370	0.000000	0.211370	6,058.14
MERNA	CUSTER	7,156,617	0.409219	0.227377	0.636596	45,558.74
MERRIMAN	CHERRY	1,517,811	0.448620	0.460804	0.909424	13,803.34
MILFORD	SEWARD	61,328,123	0.214063	0.329328	0.543391	333,251.26
MILLER	BUFFALO	2,010,756	0.187045	0.000000	0.187045	3,761.06
MILLIGAN	FILLMORE	6,875,241	0.396793	0.000000	0.396793	27,280.52
MINATARE	SCOTTS BLUFF	9,327,752	0.398340	0.551530	0.949870	88,601.78
MINDEN	KEARNEY	83,488,394	0.402457	0.000000	0.402457	336,004.90
MITCHELL	SCOTTS BLUFF	36,349,172	0.450000	0.000000	0.450000	163,571.62
MONOWI	BOYD	28,506	0.000000	0.000000	0.000000	0.00
MONROE	PLATTE	7,402,187	0.449989	0.050661	0.500650	37,059.05
MOOREFIELD	FRONTIER	1,092,965	0.448307	0.000000	0.448307	4,899.83
MORRILL	SCOTTS BLUFF	24,280,829	0.374780	0.000000	0.374780	90,999.74
MORSE BLUFF	SAUNDERS	2,062,682	0.189080	0.000000	0.189080	3,900.16
MULLEN	HOOVER	10,202,670	0.402906	0.000000	0.402906	41,107.00
MURDOCK	CASS	9,757,210	0.193703	0.000000	0.193703	18,900.13
MURRAY	CASS	12,273,520	0.222829	0.000000	0.222829	27,348.99
NAPER	BOYD	1,293,997	0.449965	0.000000	0.449965	5,822.53
NAPONEE	FRANKLIN	1,808,539	0.408174	0.000000	0.408174	7,381.99
NEBRASKA CITY	OTOE	248,417,750	0.356642	0.265126	0.621768	1,544,582.73
NEHAWKA	CASS	5,164,624	0.414745	0.000000	0.414745	21,420.05
NELIGH	ANTELOPE	36,827,192	0.569480	0.000000	0.569480	209,723.49

Table 15 Cities 2001 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
NELSON	NUCKOLLS	7,752,308	0.500000	0.000000	0.500000	38,761.54
NEMAHA	NEMAHA	2,211,715	0.306639	0.000000	0.306639	6,782.01
NEWCASTLE	DIXON	5,092,983	0.449990	0.000000	0.449990	22,917.91
NEWMAN GROVE	MADISON	11,172,787	0.449996	0.000000	0.449996	50,277.13
NEWMAN GROVE	PLATTE	223,265	0.449996	0.000000	0.449996	1,004.69
NEWPORT	ROCK	1,065,470	0.449323	0.578242	1.027565	10,948.40
NICKERSON	DODGE	7,410,226	0.337372	0.000000	0.337372	25,000.13
NIOBRARA	KNOX	7,275,735	0.456860	0.000000	0.456860	33,239.92
NORA	NUCKOLLS	699,886	0.181744	0.000000	0.181744	1,272.00
NORFOLK	MADISON	810,512,866	0.095796	0.087018	0.182814	1,481,729.87
NORMAN	KEARNEY	697,414	0.237723	0.000000	0.237723	1,657.92
NORTH BEND	DODGE	32,930,852	0.450000	0.000000	0.450000	148,189.74
NORTH LOUP	VALLEY	4,857,247	0.936580	0.000000	0.936580	45,492.08
NORTH PLATTE	LINCOLN	776,623,908	0.368610	0.147650	0.516260	4,009,398.59
OAK	NUCKOLLS	504,509	0.440429	0.000000	0.440429	2,222.01
OAKDALE	ANTELOPE	3,263,987	0.909550	0.000000	0.909550	29,687.59
OAKLAND	BURT	36,870,955	0.453720	0.117370	0.571090	210,566.34
OBERT	CEDAR	204,627	0.346480	0.523390	0.869870	1,779.99
OCONTO	CUSTER	1,818,448	0.477660	0.000000	0.477660	8,686.00
OCTAVIA	BUTLER	1,762,358	0.206310	0.000000	0.206310	3,635.89
ODELL	GAGE	7,218,611	0.387918	0.000000	0.387918	28,002.29
OGALLALA	KEITH	169,725,562	0.349994	0.068289	0.418283	709,933.20
OHIOWA	FILLMORE	1,694,702	0.360889	0.000000	0.360889	6,116.08
OMAHA	DOUGLAS	18,545,661,990	0.251260	0.182610	0.433870	80,464,092.19
O'NEILL	HOLT	106,892,498	0.653960	0.000000	0.653960	699,033.66
ONG	CLAY	1,250,359	0.399300	0.000000	0.399300	4,992.68
ORCHARD	ANTELOPE	8,944,291	0.450000	0.000000	0.450000	40,249.31
ORD	VALLEY	56,373,412	0.450000	0.464178	0.914178	515,354.89
ORLEANS	HARLAN	8,174,920	0.500000	0.000000	0.500000	40,875.54
OSCEOLA	POLK	22,169,607	0.426790	0.269912	0.696702	154,456.07
OSHKOSH	GARDEN	17,607,047	0.000000	0.000000	0.000000	0.00
OSMOND	PIERCE	23,012,701	0.449998	0.000000	0.449998	103,556.91
OTOE	OTOE	2,553,508	0.448733	0.000000	0.448733	11,458.40
OVERTON	DAWSON	14,361,988	0.500000	0.000000	0.500000	71,810.67
OXFORD	FURNAS	12,100,826	0.499998	0.118563	0.618561	74,850.99
OXFORD	HARLAN	4,599,774	0.500000	0.118560	0.618560	28,452.82
PAGE	HOLT	2,055,969	0.265280	0.000000	0.265280	5,454.08
PALISADE	HAYES	163,442	0.499905	0.000000	0.499905	817.03
PALISADE	HITCHCOCK	5,019,857	0.499905	0.000000	0.499905	25,094.48
PALMER	MERRICK	8,759,846	0.440864	0.229022	0.669886	58,681.04
PALMYRA	OTOE	14,463,886	0.261507	0.000000	0.261507	37,824.17
PANAMA	LANCASTER	8,661,832	0.527663	0.000000	0.527663	45,705.28
PAPILLION	SARPY	763,187,912	0.170491	0.281252	0.451743	3,447,648.49
PAWNEE CITY	PAWNEE	15,640,218	0.461186	0.000000	0.461186	72,130.29
PAXTON	KEITH	13,193,138	0.401681	0.000000	0.401681	52,994.35
PENDER	THURSTON	30,654,479	0.322870	0.156300	0.479170	146,887.07
PERU	NEMAHA	6,575,380	0.827092	0.000000	0.827092	54,384.45
PETERSBURG	BOONE	7,971,610	0.499845	0.119260	0.619105	49,352.64
PHILLIPS	HAMILTON	6,884,516	0.320714	0.000000	0.320714	22,079.57
PICKRELL	GAGE	6,200,862	0.210278	0.146915	0.357193	22,149.04
PIERCE	PIERCE	45,002,430	0.449999	0.314140	0.764139	343,881.42
PILGER	STANTON	8,319,479	0.442400	0.233260	0.675660	56,211.40
PLAINVIEW	PIERCE	27,491,925	0.450000	0.000000	0.450000	123,714.69
PLATTE CENTER	PLATTE	9,009,068	0.449991	0.000000	0.449991	40,539.99
PLATTSMOUTH	CASS	193,724,358	0.306014	0.000000	0.306014	592,824.04
PLEASANT DALE	SEWARD	7,335,625	0.400000	0.000000	0.400000	29,342.47
PLEASANTON	BUFFALO	8,390,923	0.248415	0.354878	0.603293	50,620.84
PLYMOUTH	JEFFERSON	14,648,364	0.147063	0.140022	0.287085	42,053.22
POLK	POLK	9,025,565	0.509663	0.000000	0.509663	46,000.10
PONCA	DIXON	22,646,180	0.499990	0.132750	0.632740	143,291.44
POTTER	CHEYENNE	8,894,169	0.450000	0.000000	0.450000	40,023.93
PRAGUE	SAUNDERS	6,007,594	0.199750	0.000000	0.199750	12,000.22
PRIMROSE	BOONE	2,009,363	0.421248	0.000000	0.421248	8,464.40
PROSSER	ADAMS	1,944,440	0.036360	0.000000	0.036360	707.00
RAGAN	HARLAN	925,842	0.320570	0.000000	0.320570	2,968.02
RALSTON	DOUGLAS	253,764,080	0.440590	0.206060	0.646650	1,640,965.58

Table 15 Cities 2001 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
RANDOLPH	CEDAR	20,680,465	0.450000	0.163590	0.613590	126,893.25
RAVENNA	BUFFALO	31,393,810	0.449997	0.000000	0.449997	141,270.82
RAYMOND	LANCASTER	6,227,543	0.168265	0.000000	0.168265	10,478.78
RED CLOUD	WEBSTER	22,083,046	0.426856	0.158968	0.585824	129,367.85
REPUBLICAN CITY	HARLAN	8,254,883	0.269260	0.000000	0.269260	22,227.11
REYNOLDS	JEFFERSON	1,205,764	0.263733	0.000000	0.263733	3,179.97
RISING CITY	BUTLER	9,474,389	0.493970	0.000000	0.493970	46,800.67
RIVERDALE	BUFFALO	5,792,822	0.096758	0.086314	0.183072	10,605.04
RIVERTON	FRANKLIN	994,797	0.449941	0.000000	0.449941	4,476.00
ROCA	LANCASTER	7,307,267	0.349896	0.082110	0.432006	31,567.83
ROCKVILLE	SHERMAN	1,734,925	0.348330	0.000000	0.348330	6,043.26
ROGERS	COLFAX	1,558,199	0.392760	0.000000	0.392760	6,119.98
ROSALIE	THURSTON	2,167,410	1.049640	0.000000	1.049640	22,750.00
ROSELAND	ADAMS	8,208,720	0.180625	0.135697	0.316322	25,965.99
ROYAL	ANTELOPE	727,413	1.386160	0.000000	1.386160	10,083.11
RULO	RICHARDSON	2,937,018	0.449980	0.195777	0.645757	18,965.98
RUSHVILLE	SHERIDAN	15,503,335	0.488021	0.000000	0.488021	75,659.57
RUSKIN	NUCKOLLS	1,904,536	0.491459	0.000000	0.491459	9,360.02
SALEM	RICHARDSON	1,218,672	0.449961	0.000000	0.449961	5,483.62
SARGENT	CUSTER	9,774,328	0.552048	0.347594	0.899642	87,933.96
SARONVILLE	CLAY	765,970	0.377200	0.000000	0.377200	2,889.24
SCHUYLER	COLFAX	112,240,671	0.382820	0.088970	0.471790	529,540.26
SCOTIA	GREELEY	5,173,042	1.708132	0.000000	1.708132	88,362.40
SCOTTSBLUFF	SCOTTS BLUFF	527,896,845	0.115390	0.083620	0.199010	1,050,604.48
SCRIBNER	DODGE	23,662,177	0.264726	0.000000	0.264726	62,639.92
SENECA	THOMAS	1,030,397	0.267470	0.000000	0.267470	2,756.00
SEWARD	SEWARD	206,054,831	0.379969	0.072791	0.452760	932,933.91
SHELBY	POLK	21,779,038	0.345576	0.069575	0.415151	90,416.01
SHELTON	BUFFALO	23,333,688	0.491508	0.341585	0.833093	194,391.36
SHICKLEY	FILLMORE	10,211,043	0.449913	0.000000	0.449913	45,940.81
SHUBERT	RICHARDSON	2,394,965	0.113936	0.305599	0.419535	10,047.69
SIDNEY	CHEYENNE	226,626,810	0.378013	0.000000	0.378013	856,678.75
SILVER CREEK	MERRICK	8,666,692	0.449950	0.000000	0.449950	38,995.81
SMITHFIELD	GOSPER	1,842,438	0.168817	0.112400	0.281217	5,181.35
SNYDER	DODGE	10,345,407	0.499990	0.071616	0.571606	59,134.97
SOUTH BEND	CASS	2,753,356	0.213949	0.000000	0.213949	5,890.84
SOUTH SIOUX	DAKOTA	393,355,723	0.381094	0.002540	0.383634	1,509,045.98
SPALDING	GREELEY	12,143,220	0.567684	0.000000	0.567684	68,935.04
SPENCER	BOYD	9,140,453	0.499777	0.000000	0.499777	45,681.88
SPRAGUE	LANCASTER	5,126,652	0.068215	0.000000	0.068215	3,497.15
SPRINGFIELD	SARPY	46,120,451	0.362844	0.292321	0.655165	302,164.89
SPRINGVIEW	KEYA PAHA	4,616,662	0.448505	0.000000	0.448505	20,705.93
ST EDWARD	BOONE	15,605,629	0.349073	0.000000	0.349073	54,475.04
ST HELENA	CEDAR	1,021,120	0.450000	0.000000	0.450000	4,595.04
ST PAUL	HOWARD	64,750,144	0.399899	0.272202	0.672101	435,186.67
STAMFORD	HARLAN	2,787,606	0.450000	0.000000	0.450000	12,544.52
STANTON	STANTON	34,093,939	0.480000	0.000000	0.480000	163,650.91
STAPLEHURST	SEWARD	5,087,680	0.211295	0.000000	0.211295	10,750.05
STAPLETON	LOGAN	6,252,376	0.447270	0.000000	0.447270	27,965.06
STEELE CITY	JEFFERSON	972,858	0.239706	0.000000	0.239706	2,331.99
STEINAUER	PAWNEE	1,176,148	0.334907	0.000000	0.334907	3,938.97
STELLA	RICHARDSON	3,645,169	0.449911	0.000000	0.449911	16,400.01
STERLING	JOHNSON	12,075,761	0.295796	0.306002	0.601798	72,671.63
STOCKVILLE	FRONTIER	452,477	0.449945	0.000000	0.449945	2,035.95
STRANG	FILLMORE	546,632	0.424966	0.000000	0.424966	2,323.02
STRATTON	HITCHCOCK	7,907,478	0.499941	0.000000	0.499941	39,532.73
STROMSBURG	POLK	29,217,293	0.162125	0.697547	0.859672	251,172.98
STUART	HOLT	13,016,066	0.415400	0.000000	0.415400	54,068.79
SUMNER	DAWSON	3,667,836	0.499968	0.000000	0.499968	18,338.02
SUPERIOR	NUCKOLLS	40,715,572	0.414328	0.000000	0.414328	168,696.02
SURPRISE	BUTLER	782,864	0.191600	0.000000	0.191600	1,499.97
SUTHERLAND	LINCOLN	41,422,148	0.182873	0.000000	0.182873	75,749.92
SUTTON	CLAY	42,832,321	0.480000	0.404600	0.884600	378,894.71
SWANTON	SALINE	2,712,352	0.449978	0.000000	0.449978	12,204.96
SYRACUSE	OTOE	78,191,576	0.491712	0.000000	0.491712	384,477.26

Table 15 Cities 2001 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
TABLE ROCK	PAWNEE	5,317,152	0.335706	0.000000	0.335706	17,850.09
TALMAGE	OTOE	3,565,455	0.488694	0.000000	0.488694	17,424.27
TARNOV	PLATTE	984,393	0.063085	0.000000	0.063085	621.00
TAYLOR	LOUP	2,543,000	0.450000	0.000000	0.450000	11,443.50
TECUMSEH	JOHNSON	50,344,438	0.320125	0.198632	0.518757	261,165.20
TEKAMAH	BURT	52,668,042	0.243320	0.298120	0.541440	285,165.85
THAYER	YORK	1,066,043	0.273920	0.000000	0.273920	2,920.14
THEDFORD	THOMAS	4,886,342	0.336430	0.000000	0.336430	16,439.13
THURSTON	THURSTON	1,890,795	0.435890	0.000000	0.435890	8,241.79
TILDEN	ANTELOPE	6,966,923	0.602255	0.188946	0.791201	55,122.36
TILDEN	MADISON	11,384,443	0.499894	0.291307	0.791201	90,073.81
TOBIAS	SALINE	1,850,537	0.444221	0.100395	0.544616	10,078.31
TRENTON	HITCHCOCK	9,872,901	0.399990	0.000000	0.399990	39,491.13
TRUMBULL	ADAMS	70,930	0.087500	0.000000	0.087500	62.06
TRUMBULL	CLAY	5,697,014	0.087500	0.000000	0.087500	4,984.89
UEHLING	DODGE	6,949,781	0.276124	0.000000	0.276124	19,190.01
ULYSSES	BUTLER	3,766,838	0.921520	0.000000	0.921520	34,712.22
UNADILLA	OTOE	9,727,709	0.375225	0.472887	0.848112	82,501.98
UNION	CASS	7,002,869	0.181511	0.000000	0.181511	12,711.06
UPLAND	FRANKLIN	2,814,579	0.449995	0.000000	0.449995	12,665.46
UTICA	SEWARD	28,317,935	0.338948	0.000000	0.338948	95,983.24
VALENTINE CITY	CHERRY	94,161,499	0.450000	0.000000	0.450000	423,727.12
VALLEY	DOUGLAS	106,804,635	0.313940	0.074020	0.387960	414,359.31
VALPARAISO	SAUNDERS	19,507,427	0.204440	0.000000	0.204440	39,881.00
VENANGO	PERKINS	3,496,138	0.393208	0.000000	0.393208	13,747.10
VERDEL	KNOX	451,157	0.398970	0.000000	0.398970	1,799.98
VERDIGRE	KNOX	8,694,176	0.450000	0.172550	0.622550	54,125.59
VERDON	RICHARDSON	2,669,466	0.449352	0.189384	0.638736	17,050.85
VIRGINIA	GAGE	1,369,514	0.449722	0.000000	0.449722	6,159.00
WACO	YORK	11,184,297	0.196710	0.000000	0.196710	22,000.65
WAHOO	SAUNDERS	141,493,542	0.530490	0.115040	0.645530	913,384.43
WAKEFIELD	DIXON	30,007,201	0.388740	0.058590	0.447330	134,231.21
WAKEFIELD	WAYNE	6,579,138	0.388740	0.058590	0.447330	29,430.46
WALLACE	LINCOLN	7,170,435	0.499881	0.481852	0.981733	70,394.52
WALTHILL	THURSTON	7,525,611	0.519320	0.000000	0.519320	39,082.00
WASHINGTON	WASHINGTON	4,382,855	0.306490	0.000000	0.306490	13,433.03
WATERBURY	DIXON	1,242,657	0.449920	0.000000	0.449920	5,590.96
WATERLOO	DOUGLAS	25,426,310	0.290450	0.139130	0.429580	109,226.30
WAUNETA	CHASE	12,651,796	0.499974	0.000000	0.499974	63,255.69
WAUSA	KNOX	10,877,179	0.450000	0.000000	0.450000	48,947.31
WAVERLY	LANCASTER	102,039,922	0.284221	0.173502	0.457723	467,060.19
WAYNE	WAYNE	136,045,081	0.414290	0.067811	0.482101	655,874.70
WEEPING WATER	CASS	38,161,734	0.306686	0.134611	0.441297	168,406.82
WELLFLEET	LINCOLN	860,361	0.278953	0.000000	0.278953	2,400.00
WEST POINT	CUMING	125,608,750	0.450000	0.058012	0.508012	638,107.52
WESTERN	SALINE	4,536,324	0.449989	0.000000	0.449989	20,412.97
WESTON	SAUNDERS	6,838,215	0.297550	0.228130	0.525680	35,947.14
WHITNEY	DAWES	1,222,044	0.250000	0.000000	0.250000	3,055.11
WILBER	SALINE	40,657,812	0.449998	0.050000	0.499998	203,289.11
WILCOX	KEARNEY	8,286,077	0.369804	0.000000	0.369804	30,642.24
WILSONVILLE	FURNAS	1,454,581	0.382585	0.000000	0.382585	5,565.01
WINNEBAGO	THURSTON	1,710,452	0.448890	0.000000	0.448890	7,678.05
WINSIDE	WAYNE	8,266,302	0.433521	0.000000	0.433521	35,836.16
WINSLOW	DODGE	2,021,245	1.049988	0.000000	1.049988	21,222.91
WISNER	CUMING	34,860,856	0.455687	0.000000	0.455687	158,856.39
WOLBACH	GREELEY	3,977,956	0.499980	0.000000	0.499980	19,888.81
WOOD LAKE	CHERRY	883,378	0.392584	0.000000	0.392584	3,468.00
WOOD RIVER	HALL	28,391,289	0.474999	0.000000	0.474999	134,858.43
WYMORE	GAGE	27,484,123	0.510754	0.000000	0.510754	140,376.25
WYNOT	CEDAR	2,242,928	0.450000	0.947420	1.397420	31,343.13
YORK	YORK	286,286,815	0.000000	0.152940	0.152940	437,847.63
YUTAN	SAUNDERS	33,272,114	0.290570	0.156290	0.446860	148,679.53
State Totals		51,108,350,912				203,672,424.86

**Table 16 Natural Resource Districts NRD 2001
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	Total NRD Rate	NRD Taxes Levied
CENTRAL PLATTE			
BUFFALO	1,769,082,039	0.034250	605,910.79
CUSTER	69,653,669	0.034250	23,856.38
DAWSON	1,247,312,823	0.034250	427,205.83
HALL	2,475,391,842	0.034250	847,823.66
HAMILTON	55,150,649	0.034250	18,889.22
HOWARD	49,687,504	0.034250	17,018.04
MERRICK	538,806,577	0.034250	184,540.94
NANCE	25,514,419	0.034250	8,738.69
PLATTE	32,427,020	0.034250	11,106.17
POLK	160,228,908	0.034250	54,878.46
Central Platte Total	6,423,255,450		2,199,968.18
LEWIS & CLARK			
CEDAR	408,943,930	0.039120	159,978.87
DIXON	211,237,431	0.039120	82,636.08
KNOX	299,969,085	0.039120	117,347.91
Lewis & Clark Total	920,150,446		359,962.86
LITTLE BLUE			
ADAMS	1,285,241,600	0.032748	420,890.92
CLAY	281,778,348	0.032700	92,141.52
FILLMORE	137,899,066	0.032748	45,159.15
JEFFERSON	284,403,922	0.032748	93,136.50
NUCKOLLS	193,068,913	0.032749	63,228.14
THAYER	441,485,442	0.032748	144,577.66
WEBSTER	91,143,112	0.032748	29,847.57
Little Blue Total	2,715,020,403		888,981.46
LOWER BIG BLUE			
GAGE	1,026,490,252	0.033303	341,852.04
JEFFERSON	215,478,152	0.033303	71,760.65
PAWNEE	43,855,934	0.033303	14,605.40
SALINE	676,570,779	0.033303	225,318.45
Lower Big Blue Total	1,962,395,117		653,536.54
LOWER ELKHORN			
ANTELOPE	8,835,477	0.038226	3,377.48
BURT	295,448,102	0.038230	112,949.81
CEDAR	181,251,211	0.038230	69,292.34
COLFAX	248,256,518	0.038226	94,898.54
CUMING	716,112,496	0.038226	273,741.16
DAKOTA	5,865,122	0.038226	2,241.99
DIXON	145,678,364	0.038226	55,687.45
DODGE	488,709,633	0.038226	186,814.06
KNOX	58,493,285	0.038230	22,361.98
MADISON	1,519,097,239	0.038226	580,695.37
PIERCE	483,029,791	0.038226	184,643.19
PLATTE	171,241,293	0.038226	65,458.52
STANTON	441,402,298	0.038226	168,730.45
THURSTON	134,740,368	0.038226	51,506.26
WAYNE	493,925,112	0.038226	188,809.30
Lower Elkhorn Total	5,392,086,309		2,061,207.90
LOWER LOUP			
BOONE	451,935,173	0.023311	105,350.61
BUFFALO	225,107,088	0.023311	52,474.78
BUTLER	5,687,710	0.023311	1,325.84
CUSTER	783,130,595	0.023311	182,555.57
GARFIELD	124,278,218	0.023311	28,970.34
GREELEY	222,268,200	0.023311	51,812.58
HALL	2,170,589	0.023311	506.03
HOWARD	355,340,512	0.023311	82,833.00
LOUP	76,708,475	0.023300	17,873.07
MERRICK	29,150,271	0.023311	6,795.09
NANCE	251,954,991	0.023310	58,730.71
PLATTE	1,322,199,735	0.023311	308,218.12
ROCK	21,459,280	0.023311	5,002.37
SHERMAN	229,212,153	0.023310	53,429.27
VALLEY	267,436,490	0.023311	62,341.85
WHEELER	120,644,006	0.023311	28,123.32
Lower Loup Total	4,488,683,486		1,046,342.55

**Table 16 Natural Resource Districts NRD 2001
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	Total NRD Rate	NRD Taxes Levied
LOWER NIOBRARA			
BOYD	149,742,944	0.020372	30,505.63
HOLT	299,043,066	0.020380	60,945.12
KEYA PAHA	81,041,455	0.020372	16,509.81
KNOX	139,226,511	0.020370	28,360.44
ROCK	27,562,051	0.020372	5,614.94
Lower Niobrara Total	696,616,027		141,935.94
LOWER PLATTE NORTH			
BOONE	53,992,226	0.044557	24,057.32
BUTLER	324,668,741	0.044560	144,672.28
COLFAX	324,587,326	0.044560	144,636.11
DODGE	1,330,207,731	0.044557	592,699.93
MADISON	34,125,831	0.044560	15,206.64
PLATTE	331,127,690	0.044560	147,550.45
SAUNDERS	1,022,455,724	0.044560	455,607.86
Lower Platte North	3,421,165,269		1,524,430.59
LOWER PLATTE SOUTH			
BUTLER	47,953,502	0.036509	17,507.31
CASS	1,392,003,390	0.036509	508,206.97
LANCASTER	12,451,426,644	0.036509	4,545,891.35
OTOE	54,201,117	0.036509	19,788.36
SAUNDERS	258,864,399	0.036510	94,511.26
SEWARD	125,502,822	0.036509	45,819.90
Lower Platte South	14,329,951,874		5,231,725.15
LOWER REPUBLICAN			
FRANKLIN	286,714,103	0.034714	99,529.93
FURNAS	308,234,392	0.034714	107,000.49
HARLAN	282,699,106	0.034710	98,125.05
NUCKOLLS	106,350,003	0.034714	36,918.34
WEBSTER	177,750,435	0.034714	61,704.28
Lower Republican Total	1,161,748,039		403,278.09
MIDDLE NIOBRARA			
BROWN	174,090,903	0.024659	42,929.08
CHERRY	492,077,333	0.024659	121,341.06
KEYA PAHA	43,590,275	0.024659	10,748.93
ROCK	16,524,041	0.024659	4,074.66
Middle Niobrara Total	726,282,552		179,093.73
MIDDLE REPUBLICAN			
FRONTIER	262,723,904	0.031788	83,515.28
HAYES	158,372,674	0.031788	50,343.69
HITCHCOCK	244,154,991	0.031788	77,612.10
LINCOLN	165,850,014	0.031788	52,720.40
RED WILLOW	528,343,661	0.031788	167,950.16
Middle Republican Total	1,359,445,244		432,141.63
NEMAHA			
CASS	43,436,695	0.037017	16,078.93
GAGE	109,621,005	0.037017	40,578.40
JOHNSON	278,179,936	0.037017	102,974.22
LANCASTER	176,268,112	0.037017	65,249.17
NEMAHA	418,557,692	0.037017	154,937.44
OTOE	905,529,424	0.037017	335,199.69
PAWNEE	168,841,648	0.037017	62,500.59
RICHARDSON	451,885,381	0.037017	167,276.28
Nemaha Total	2,552,319,893		944,794.72
NORTH PLATTE			
BANNER	110,881,499	0.042370	46,980.50
GARDEN	227,891,775	0.042365	96,546.60
MORRILL	345,298,907	0.042365	146,285.88
SCOTTS BLUFF	1,434,521,273	0.042370	607,835.13
SIOUX	72,672,932	0.042370	30,791.57
North Platte Total	2,191,266,386		928,439.68

**Table 16 Natural Resource Districts NRD 2001
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	Total NRD Rate	NRD Taxes Levied
PAPIO-MISSOURI RIVER			
BURT	283,508,047	0.030730	87,122.02
DAKOTA	802,001,088	0.030729	246,447.81
DODGE	1,704,494	0.030729	523.77
DOUGLAS	23,509,219,915	0.030730	7,224,368.86
SARPY	5,688,539,831	0.030730	1,748,089.87
THURSTON	105,993,736	0.030729	32,570.82
WASHINGTON	1,241,635,281	0.030729	381,541.62
Papio-Missouri River Total	31,632,602,392		9,720,664.77
SOUTH-PLATTE			
CHEYENNE	614,772,471	0.034023	209,164.24
DEUEL	168,201,205	0.034023	57,227.10
KIMBALL	318,763,803	0.034023	108,453.19
South-Platte Total	1,101,737,479		374,844.53
TRI-BASIN			
GOSPER	235,643,222	0.024839	58,531.21
KEARNEY	588,898,730	0.024839	146,276.56
PHELPS	741,403,063	0.024839	184,157.10
Tri-Basin Total	1,565,945,015		388,964.87
TWIN PLATTE			
ARTHUR	76,226,792	0.014952	11,397.35
KEITH	577,067,827	0.014952	86,283.59
LINCOLN	1,621,516,277	0.014952	242,449.12
MCPHERSON	58,016,199	0.014952	8,674.66
Twin Platte Total	2,332,827,095		348,804.72
UPPER BIG BLUE			
ADAMS	217,582,930	0.027872	60,644.71
BUTLER	276,991,433	0.027872	77,203.00
CLAY	280,558,866	0.027900	78,275.92
FILLMORE	487,797,687	0.027872	135,959.08
HAMILTON	830,177,532	0.027872	231,387.08
POLK	367,920,933	0.027872	102,547.29
SALINE	65,015,075	0.027872	18,121.15
SEWARD	905,646,162	0.027872	252,422.37
YORK	1,094,855,411	0.027872	305,158.24
Upper Big Blue Total	4,526,546,029		1,261,718.84
UPPER ELKHORN			
ANTELOPE	526,346,710	0.028029	147,529.72
HOLT	543,476,634	0.028030	152,336.68
ROCK	102,433,478	0.028029	28,711.08
WHEELER	31,994,312	0.028029	8,967.69
Upper Elkhorn Total	1,204,251,134		337,545.17
UPPER LOUP			
BLAINE	89,410,660	0.019843	17,740.96
BROWN	58,667,256	0.019843	11,641.19
CHERRY	222,544,651	0.019843	44,158.08
GRANT	107,832,933	0.019843	21,397.29
HOOKER	95,288,036	0.019843	18,908.00
LOGAN	83,864,370	0.019843	16,640.47
MCPHERSON	29,125,831	0.019843	5,779.19
THOMAS	93,181,615	0.019843	18,489.78
Upper Loup Total	779,915,352		154,754.96
UPPER NIOBRARA-WHITE			
BOX BUTTE	617,256,690	0.021130	130,427.87
DAWES	347,546,211	0.021133	73,446.94
SHERIDAN	357,653,484	0.021133	75,583.32
SIoux	143,554,360	0.021130	30,333.43
Upper Niobrara-White Total	1,466,010,745		309,791.56
UPPER REPUBLICAN			
CHASE	417,756,148	0.043694	182,534.37
DUNDY	240,005,029	0.043694	104,868.11
PERKINS	330,073,471	0.043694	144,222.76
Upper Republican Total	987,834,648		431,625.24
STATE TOTALS	93,938,056,384		30,324,553.68

**Table 17 Educational Service Units ESU 2001 Value,
Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	Total ESU Rate	ESU Taxes Levied
ESU 1			
ANTELOPE	24,173,417	0.018300	4,423.74
CEDAR	590,195,141	0.018300	108,005.71
CUMING	1,382,474	0.018300	252.99
DAKOTA	807,866,212	0.018300	147,839.95
DIXON	356,915,795	0.018300	65,315.59
KNOX	483,680,059	0.018300	88,513.45
PIERCE	39,239,160	0.018300	7,180.88
STANTON	302,581	0.018300	55.37
THURSTON	202,460,962	0.018300	37,050.36
WAYNE	457,005,470	0.018300	83,632.00
ESU 1 Total	2,963,221,271		542,270.04
ESU 2			
BURT	578,956,149	0.013990	80,995.97
BUTLER	188,861	0.013990	26.42
CASS	76,972,564	0.013993	10,771.01
COLFAX	12,507,576	0.013990	1,749.81
CUMING	693,542,660	0.013990	97,026.62
DODGE	1,804,682,512	0.013990	252,474.63
DOUGLAS	10,815,065	0.013990	1,513.00
LANCASTER	131,421,725	0.013990	18,385.90
SAUNDERS	1,246,575,065	0.013990	174,396.59
SEWARD	2,808,745	0.013990	392.94
STANTON	53,727,322	0.013990	7,516.45
THURSTON	38,273,142	0.013990	5,354.41
WASHINGTON	81,487,083	0.013990	11,400.08
WAYNE	4,444,564	0.013990	621.79
ESU 2 Total	4,736,403,033		662,625.62
ESU 3			
CASS	1,187,753,194	0.017433	207,060.98
DODGE	15,939,348	0.017434	2,778.97
DOUGLAS	10,645,019,255	0.017430	1,855,422.46
OTOE	8,961,597	0.017433	1,562.31
SARPY	5,124,136,525	0.017430	893,137.08
WASHINGTON	1,160,148,198	0.017434	202,261.07
ESU 3 Total	18,141,958,117		3,162,222.87
ESU 4			
CASS	52,911,441	0.015000	7,936.99
GAGE	27,773,741	0.015000	4,166.06
JOHNSON	272,279,521	0.015000	40,845.27
LANCASTER	77,417,671	0.015000	11,612.65
NEMAHA	418,557,692	0.015000	62,784.80
OTOE	917,569,981	0.015000	137,637.79
PAWNEE	212,210,493	0.015000	31,832.38
RICHARDSON	451,885,381	0.015000	67,783.52
ESU 4 Total	2,430,605,921		364,599.46
ESU 5			
CLAY	2,006,880	0.015800	317.09
FILLMORE	17,813,189	0.015821	2,818.24
GAGE	1,014,898,554	0.015821	160,567.10
JEFFERSON	499,132,968	0.015821	78,967.85
JOHNSON	5,900,415	0.015821	933.50
LANCASTER	823,210	0.015821	130.24
NUCKOLLS	71,181,254	0.015821	11,261.59
OTOE	1,395,630	0.015821	220.81
PAWNEE	487,090	0.015821	77.06
SALINE	93,571,619	0.015821	14,804.04
THAYER	436,365,808	0.015821	69,037.62
ESU 5 Total	2,143,576,617		339,135.14

**Table 17 Educational Service Units ESU 2001
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	Total ESU Rate	ESU Taxes Levied
ESU 6			
BUTLER	29,571,214	0.017439	5,157.05
CASS	117,802,881	0.017439	20,543.76
CLAY	19,394,297	0.017400	3,374.61
FILLMORE	559,699,493	0.017439	97,606.01
GAGE	93,438,962	0.017439	16,294.82
HAMILTON	48,084,677	0.017439	8,385.44
JEFFERSON	749,106	0.017439	130.63
LANCASTER	1,458,998,845	0.017439	254,434.81
OTOE	31,803,333	0.017439	5,546.12
POLK	12,606,390	0.017439	2,198.48
SALINE	648,014,235	0.017439	113,008.01
SAUNDERS	2,823,776	0.017440	492.48
SEWARD	1,019,444,595	0.017439	177,781.73
THAYER	4,979,166	0.017439	868.34
YORK	974,411,706	0.017439	169,927.97
ESU 6 Total	5,021,822,676		875,750.26
ESU 7			
ANTELOPE	728,767	0.016155	117.73
BOONE	475,198,086	0.016155	76,768.25
BUTLER	625,541,313	0.016155	101,056.06
COLFAX	560,336,268	0.016155	90,522.32
CUMING	21,187,362	0.016155	3,422.82
GREELEY	2,807,076	0.016155	453.49
HAMILTON	77,470,875	0.016155	12,515.41
HOWARD	9,559,342	0.016155	1,544.38
MERRICK	489,788,600	0.016155	79,125.80
NANCE	272,994,453	0.016160	44,115.90
PLATTE	1,795,766,975	0.016155	290,105.85
POLK	515,543,451	0.016155	83,285.76
SAUNDERS	31,921,286	0.016160	5,158.53
SEWARD	8,895,645	0.016155	1,437.04
STANTON	67,075,500	0.016155	10,836.06
YORK	114,392,067	0.016155	18,480.08
ESU 7 Total	5,069,207,066		818,945.48
ESU 8			
ANTELOPE	510,280,003	0.014990	76,490.97
BOONE	29,128,729	0.014990	4,366.40
BOYD	147,017,855	0.014990	22,037.98
GARFIELD	9,132,115	0.014990	1,369.00
GREELEY	7,184,278	0.014990	1,076.92
HOLT	836,330,310	0.014990	125,366.39
KNOX	14,008,822	0.014990	2,099.92
MADISON	1,553,223,070	0.014990	232,827.10
PIERCE	443,790,631	0.014990	66,524.64
PLATTE	61,228,769	0.014990	9,178.15
STANTON	320,296,895	0.014990	48,012.50
WAYNE	32,475,078	0.014990	4,868.01
WHEELER	152,511,023	0.014990	22,861.40
ESU 8 Total	4,116,607,578		617,079.38

**Table 17 Educational Service Units ESU 2001
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	Total ESU Rate	ESU Taxes Levied
ESU 9			
ADAMS	1,497,996,520	0.015558	233,058.30
CLAY	540,936,037	0.015600	84,386.02
FILLMORE	48,184,074	0.015558	7,496.52
FRANKLIN	29,879,022	0.015558	4,648.58
HALL	169,939,695	0.015558	26,439.42
HAMILTON	759,772,629	0.015559	118,213.02
KEARNEY	22,364,777	0.015558	3,479.52
NUCKOLLS	228,237,662	0.015559	35,511.50
THAYER	140,470	0.015558	21.85
WEBSTER	268,893,547	0.015558	41,834.81
YORK	6,051,639	0.015559	941.62
ESU 9 Total	3,572,396,072		556,031.16
ESU 10			
ADAMS	701,450	0.015000	105.21
BLAINE	89,410,660	0.015000	13,411.87
BOONE	1,600,584	0.015000	240.09
BROWN	3,577,404	0.015000	536.62
BUFFALO	1,994,189,127	0.015000	299,132.59
CUSTER	841,488,556	0.015000	126,223.28
DAWSON	1,203,927,659	0.015000	180,594.10
GARFIELD	115,146,103	0.015000	17,272.37
GOSPER	8,618,086	0.015000	1,292.74
GREELEY	212,275,960	0.015000	31,841.72
HALL	2,307,622,737	0.015000	346,147.76
HOLT	6,189,390	0.015000	928.46
HOWARD	395,468,672	0.015000	59,320.99
KEARNEY	54,429,408	0.015000	8,164.42
LINCOLN	47,091,177	0.015000	7,063.68
LOGAN	18,508,697	0.015000	2,776.37
LOUP	76,708,475	0.015000	11,506.27
MERRICK	78,168,248	0.015000	11,725.50
NANCE	4,474,957	0.015000	671.24
PHELPS	22,800,814	0.015000	3,420.16
SHERMAN	229,212,153	0.015000	34,382.23
THOMAS	14,086,164	0.015000	2,112.99
VALLEY	267,436,490	0.015000	40,116.60
WHEELER	127,295	0.015000	19.09
ESU 10 Total	7,993,260,266		1,199,006.35
ESU 11			
ADAMS	4,126,555	0.018157	749.26
DAWSON	43,385,166	0.018157	7,877.44
FRANKLIN	256,835,081	0.018157	46,633.55
FRONTIER	107,712,989	0.018157	19,557.54
FURNAS	286,147,751	0.018157	51,955.85
GOSPER	227,025,136	0.018157	41,220.82
HARLAN	282,699,106	0.018160	51,338.11
KEARNEY	512,104,545	0.018157	92,982.82
LINCOLN	10,868,230	0.018157	1,973.34
PHELPS	718,602,249	0.018157	130,476.36
RED WILLOW	9,392,390	0.018157	1,705.37
ESU 11 Total	2,458,899,198		446,470.46

**Table 17 Educational Service Units ESU 2001
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	Total ESU Rate	ESU Taxes Levied
ESU 13			
BANNER	109,919,399	0.017400	19,125.98
BOX BUTTE	285,201,872	0.017400	49,625.03
CHERRY	66,070,926	0.017402	11,498.10
DAWES	203,524,551	0.017402	35,418.16
MORRILL	305,594,617	0.017402	53,179.58
SCOTTS BLUFF	1,434,521,273	0.017400	249,619.23
SHERIDAN	291,322,814	0.017402	50,697.27
SIOUX	216,227,292	0.017400	37,623.53
ESU 13 Total	2,912,382,744		506,786.88
ESU 14			
BANNER	962,100	0.015000	144.31
CHEYENNE	614,772,471	0.015000	92,216.09
DEUEL	168,201,205	0.015000	25,230.18
GARDEN	227,891,775	0.015000	34,184.32
KEITH	71,552,183	0.015000	10,733.11
KIMBALL	318,763,803	0.015000	47,815.42
MORRILL	39,704,290	0.015000	5,955.64
PERKINS	8,124,453	0.015000	1,218.75
ESU 14 Total	1,449,972,280		217,497.82
ESU 15			
CHASE	397,932,960	0.014426	57,405.81
DUNDY	240,005,029	0.014426	34,623.07
FRONTIER	154,972,461	0.014426	22,356.22
FURNAS	22,086,641	0.014426	3,186.22
HAYES	155,237,513	0.014426	22,394.68
HITCHCOCK	243,105,264	0.014426	35,070.27
LINCOLN	61,706,363	0.014426	8,901.76
RED WILLOW	485,687,216	0.014426	70,064.75
ESU 15 Total	1,760,733,447		254,002.78
ESU 16			
ARTHUR	76,226,792	0.016148	12,309.86
CHASE	19,823,188	0.016148	3,201.05
CHERRY	134,293,107	0.016148	21,685.77
GRANT	107,832,933	0.016148	17,412.81
HAYES	3,135,161	0.016874	529.05
HOOKER	95,288,036	0.016148	15,387.00
KEITH	505,515,642	0.016148	81,630.81
LINCOLN	1,667,700,521	0.016148	269,300.28
LOGAN	65,355,673	0.016148	10,553.43
MCPHERSON	87,142,030	0.016148	14,071.65
PERKINS	321,949,010	0.016148	51,988.04
SHERIDAN	42,583,031	0.016148	6,876.32
THOMAS	79,095,451	0.016148	12,772.23
ESU 16 Total	3,205,940,575		517,718.30
ESU 17			
BOYD	2,725,089	0.013470	367.07
BROWN	229,180,755	0.013470	30,871.06
CHERRY	514,257,951	0.013470	69,270.73
KEYA PAHA	124,631,731	0.013470	16,788.04
ROCK	167,978,850	0.013470	22,626.75
ESU 17 Total	1,038,774,376		139,923.65
ESU 18			
LANCASTER	10,959,033,311	0.015000	1,643,855.00
ESU 19			
DOUGLAS	12,853,385,595	0.014990	1,926,699.07
SARPY	564,403,305	0.014990	84,603.70
ESU 19 Total	13,417,788,900		2,011,302.77
STATE TOTALS	93,392,583,448		14,875,223.42

**Table 18 Community Colleges 2001
Value, Tax Rates, & Property Taxes Levied**

Community College	College Value	Total College Rate	College Taxes Levied	Community College	College Value	Total College Rate	College Taxes Levied
CENTRAL				NORTHEAST			
ADAMS	1,502,824,530	0.070432	1,058,469.37	ANTELOPE	535,182,187	0.068508	366,642.61
BOONE	358,748,026	0.070429	252,662.65	BOONE	147,179,373	0.068508	100,829.65
BUFFALO	1,994,189,127	0.070429	1,404,488.25	BOYD	149,742,944	0.068508	102,585.90
BUTLER	655,301,388	0.070429	461,521.78	BROWN	232,758,159	0.068508	159,457.54
CLAY	562,337,214	0.070400	395,885.40	BURT	578,956,149	0.068510	396,642.86
COLFAX	572,843,844	0.070429	403,448.19	CEDAR	590,195,141	0.068510	404,342.70
DAWSON	1,247,312,823	0.070429	878,470.32	CUMING	716,112,496	0.068508	490,594.35
FRANKLIN	286,714,103	0.070429	201,929.88	DAKOTA	807,866,212	0.068508	553,454.42
FURNAS	308,234,392	0.070429	217,086.40	DIXON	356,915,795	0.068508	244,515.87
GOSPER	235,643,222	0.070429	165,961.31	GARFIELD	124,278,218	0.068508	85,140.51
GREELEY	222,268,199	0.070429	156,541.55	HOLT	842,519,700	0.068510	577,209.31
HALL	2,477,562,431	0.070429	1,744,922.17	KEYA PAHA	124,631,731	0.068508	85,382.80
HAMILTON	885,328,181	0.070429	623,527.78	KNOX	497,688,881	0.068510	340,966.65
HARLAN	282,699,106	0.070430	199,105.20	MADISON	1,553,223,070	0.068508	1,064,081.34
HOWARD	405,028,017	0.070429	285,257.43	PIERCE	483,029,791	0.068508	330,913.45
KEARNEY	588,898,730	0.070429	414,755.50	ROCK	167,978,850	0.068508	115,078.95
MERRICK	567,956,848	0.070429	400,006.64	STANTON	441,402,298	0.068508	302,395.88
NANCE	277,469,410	0.070430	195,421.70	THURSTON	240,734,104	0.068508	164,922.12
NUCKOLLS	299,418,916	0.070429	210,877.75	WAYNE	493,925,112	0.068508	338,378.22
PHELPS	741,403,063	0.070429	522,162.71	WHEELER	152,638,318	0.068508	104,569.46
PLATTE	1,856,995,742	0.070429	1,307,863.86	Northeast Total	9,236,958,529		6,328,104.59
POLK	528,149,841	0.070429	371,970.18	SOUTHEAST			
SHERMAN	229,212,153	0.070430	161,433.82	CASS	1,435,440,084	0.063600	912,939.52
VALLEY	267,436,490	0.070429	188,352.68	FILLMORE	625,696,753	0.063600	397,943.16
WEBSTER	268,893,547	0.070429	189,380.13	GAGE	1,136,111,257	0.063600	722,566.75
Central Total	17,622,869,343		12,411,502.65	JEFFERSON	499,882,074	0.063600	317,925.00
METROPOLITAN				JOHNSON	278,179,936	0.063600	176,922.66
DODGE	1,820,621,859	0.062100	1,130,608.60	LANCASTER	12,627,694,758	0.063600	8,031,213.87
DOUGLAS	23,509,219,915	0.062100	14,599,223.87	NEMAHA	418,557,692	0.063600	266,202.91
SARPY	5,688,539,831	0.062100	3,532,584.76	OTOE	959,730,542	0.063600	610,390.02
WASHINGTON	1,241,635,281	0.062100	771,055.95	PAWNEE	212,697,583	0.063600	135,276.01
Metropolitan Total	32,260,016,886		20,033,473.18	RICHARDSON	451,885,381	0.063600	287,399.60
MID-PLAINS				SALINE	741,585,854	0.063600	471,647.94
ARTHUR	76,226,792	0.068088	51,901.15	SAUNDERS	1,281,320,125	0.063600	814,920.03
BLAINE	89,410,660	0.068088	60,878.34	SEWARD	1,031,148,984	0.063600	655,811.07
CHASE	417,756,148	0.068088	284,441.81	THAYER	441,485,442	0.063600	280,785.21
CHERRY	441,275,845	0.068088	300,455.81	YORK	1,094,855,411	0.063600	696,328.08
CUSTER	852,784,265	0.068088	580,643.75	Southeast Total	23,236,271,876		14,778,271.83
DUNDY	240,005,029	0.068088	163,414.82	WESTERN			
FRONTIER	262,723,904	0.068088	178,883.64	BANNER	110,881,499	0.077870	86,343.43
HAYES	158,372,674	0.068088	107,832.87	BOX BUTTE	617,256,690	0.077860	480,596.79
HITCHCOCK	244,154,991	0.068088	166,240.33	CHERRY	273,346,139	0.077870	212,853.78
HOOKER	95,288,036	0.068088	64,880.00	CHEYENNE	614,772,471	0.077855	478,631.35
KEITH	577,067,827	0.068088	392,912.96	DAWES	347,546,211	0.077870	270,634.23
LINCOLN	1,787,366,291	0.068088	1,216,981.96	DEUEL	168,201,205	0.077855	130,953.05
LOGAN	83,864,370	0.068088	57,101.88	GARDEN	227,891,775	0.077870	177,459.56
LOUP	76,708,475	0.068100	52,238.47	GRANT	107,832,933	0.077870	83,969.56
MCPHERSON	87,142,030	0.068088	59,333.21	KIMBALL	318,763,803	0.077870	248,221.47
PERKINS	330,073,471	0.068088	224,740.58	MORRILL	345,298,907	0.077870	268,884.26
RED WILLOW	528,343,661	0.068088	359,739.28	SCOTTS BLUFF	1,434,521,273	0.077870	1,117,111.99
THOMAS	93,181,615	0.068088	63,445.94	SHERIDAN	357,653,484	0.077870	278,504.57
Mid-Plains Total	6,441,746,084		4,386,066.80	SIoux	216,227,292	0.077870	168,376.80
				Western Total	5,140,193,682		4,002,540.84
				STATE TOTALS	93,938,056,400		61,939,959.89

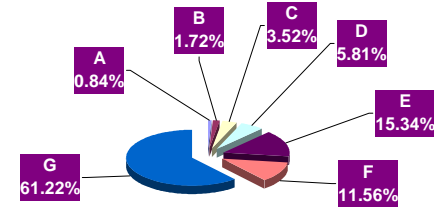
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

NEBRASKA STATE TOTALS

County Population: 1,711,263
 Real Property Taxable Records: 969,509
 Personal Property Schedules: 116,820

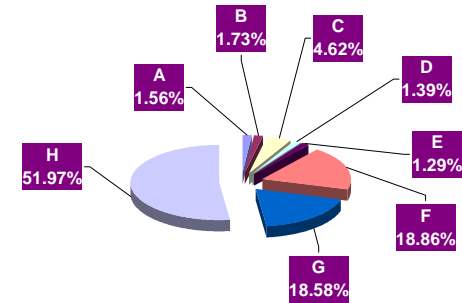
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	93,392,583,448	14,875,223	0.0159%	0.84%
B	NAT. RESOURCE DIST.	93,938,056,384	30,324,554	0.0323%	1.72%
C	COMMUNITY COLLEGE	93,938,056,400	61,939,960	0.0659%	3.52%
D	FIRE, TWNSP, & MISC. DIST.	279,761,646,828	102,315,876	0.0366%	5.81%
E	COUNTY	93,938,214,211	270,198,652	0.2876%	15.34%
F	CITY OR VILLAGE	51,108,350,912	203,672,425	0.3985%	11.56%
G	SCHOOL DISTRICTS	93,938,119,439	1,078,506,900	1.1481%	61.22%
	STATE TOTAL COUNTY	93,938,214,211	1,761,833,590	1.8755%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	1,638,451,985	27,517,280	1.6795%	1.56%
B	PUBLIC SERVIC ENTITIES	1,612,430,408	30,447,417	1.8883%	1.73%
C	COMM. & INDUST. EQUIP.	4,185,401,002	81,316,920	1.9429%	4.62%
D	AGRIC. MACH. & EQUIP.	1,548,082,902	24,575,890	1.5875%	1.39%
E	AG-OUTBLDG & FARMSITE LAND	1,431,399,046	22,656,235	1.5828%	1.29%
F	AGRICULTURAL LAND	21,090,574,187	332,361,187	1.5759%	18.86%
G	COMM., INDUST., & MINERAL	16,403,996,805	327,290,972	1.9952%	18.58%
H	RESIDENTIAL **	46,027,877,877	915,667,690	1.9894%	51.97%
	STATE TOTAL COUNTY	93,938,214,211	1,761,833,590	1.8755%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	1,638,451,985	1.74%
B	PUBLIC SERVIC ENTITIES	1,612,430,408	1.72%
C	COMM. & INDUST. EQUIP.	4,185,401,002	4.46%
D	AGRIC. MACH. & EQUIP.	1,548,082,902	1.65%
E	AG-OUTBLDG & FARMSITE LAND	1,431,399,046	1.52%
F	AGRICULTURAL LAND	21,090,574,187	22.45%
G	COMM., INDUST., & MINERAL	16,403,996,805	17.46%
H	RESIDENTIAL **	46,027,877,877	49.00%
	STATE TOTAL COUNTY	93,938,214,211	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

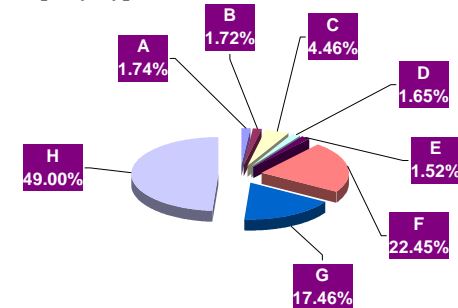


TABLE 19A # 01 ADAMS COUNTY

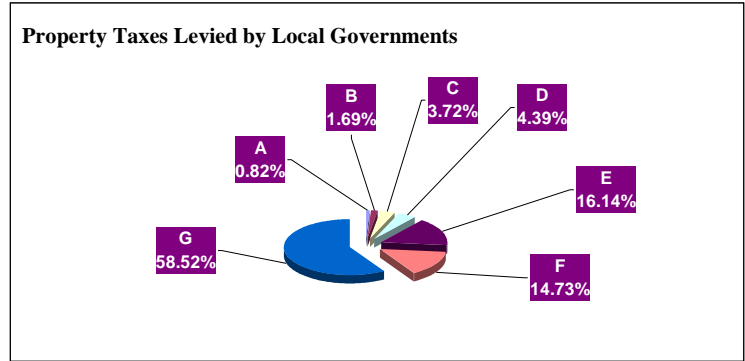
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

01 ADAMS COUNTY

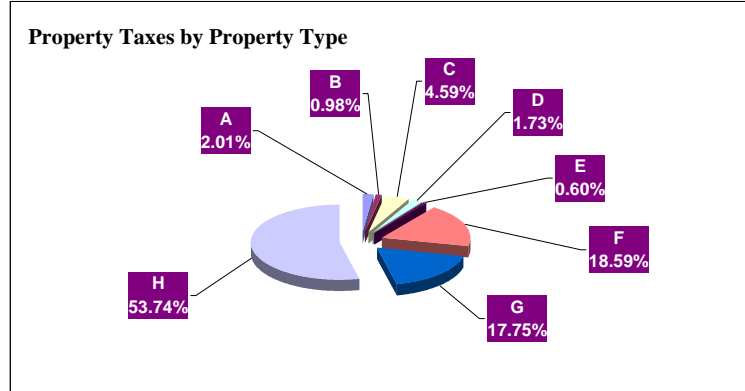
County Seat: Hastings, NE
 County Population: 31,151
 Real Property Taxable Records: 15,207
 Personal Property Schedules: 1,922

2001 Levels of Value:
 Residential: 99%
 Commercial: 100%
 Agricultural: 77%

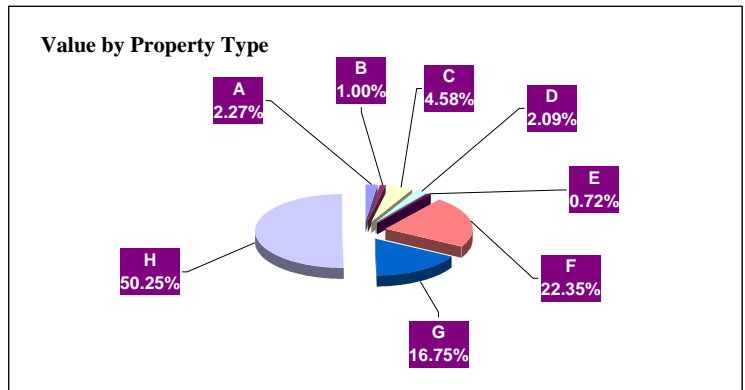
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,502,824,525	233,913	0.0156%	0.82%
B	NAT. RESOURCE DIST.	1,502,824,530	481,536	0.0320%	1.69%
C	COMMUNITY COLLEGE	1,502,824,530	1,058,469	0.0704%	3.72%
D	FIRE, TWNSP, & MISC. DIST.	4,569,810,970	1,250,553	0.0274%	4.39%
E	COUNTY	1,502,824,530	4,595,487	0.3058%	16.14%
F	CITY OR VILLAGE	797,158,665	4,193,871	0.5261%	14.73%
G	SCHOOL DISTRICTS	1,502,824,495	16,667,193	1.1091%	58.52%
	ADAMS COUNTY	1,502,824,530	28,481,022	1.8952%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	34,152,945	573,249	1.6785%	2.01%
B	PUBLIC SERVIC ENTITIES	14,985,580	280,332	1.8707%	0.98%
C	COMM. & INDUST. EQUIP.	68,775,480	1,306,062	1.8990%	4.59%
D	AGRIC. MACH. & EQUIP.	31,388,545	493,567	1.5724%	1.73%
E	AG-OUTBLDG & FARMSITE LAND	10,821,985	170,360	1.5742%	0.60%
F	AGRICULTURAL LAND	335,883,290	5,295,219	1.5765%	18.59%
G	COMM., INDUST., & MINERAL	251,678,705	5,056,353	2.0091%	17.75%
H	RESIDENTIAL **	755,138,000	15,305,880	2.0269%	53.74%
	ADAMS COUNTY	1,502,824,530	28,481,022	1.8952%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	34,152,945	2.27%
B	PUBLIC SERVIC ENTITIES	14,985,580	1.00%
C	COMM. & INDUST. EQUIP.	68,775,480	4.58%
D	AGRIC. MACH. & EQUIP.	31,388,545	2.09%
E	AG-OUTBLDG & FARMSITE LAND	10,821,985	0.72%
F	AGRICULTURAL LAND	335,883,290	22.35%
G	COMM., INDUST., & MINERAL	251,678,705	16.75%
H	RESIDENTIAL **	755,138,000	50.25%
	ADAMS COUNTY	1,502,824,530	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

01 ADAMS COUNTY

Table with columns: VALUE BY SUBDIVISION, 2000 TOTAL VALUE, 2001 TOTAL VALUE, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., etc.

Table with columns: TAXES BY SUBDIVISION, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, etc.

Table with columns: VALUE BY SECTOR, 2000 % of Total, 2000 TOTAL VALUE, 2001 % of Total, 2001 TOTAL VALUE, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL, etc.

Table with columns: TAXES BY SECTOR, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL, etc.

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 02 ANTELOPE COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

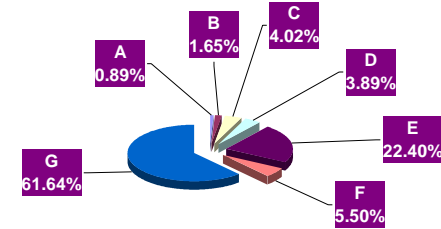
02 ANTELOPE COUNTY

County Seat: Neligh, NE
 County Population: 7,452
 Real Property Taxable Records: 6,755
 Personal Property Schedules: 1,283

2001 Levels of Value:
 Residential: 99%
 Commercial: 99%
 Agricultural: 76%

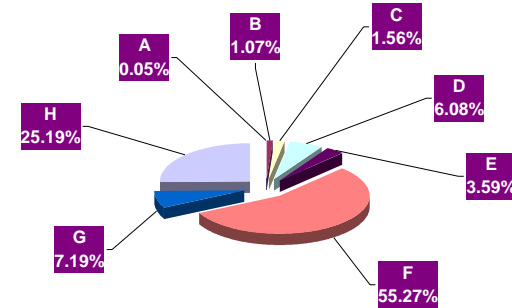
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	535,182,187	81,032	0.0151%	0.89%
B	NAT. RESOURCE DIST.	535,182,187	150,907	0.0282%	1.65%
C	COMMUNITY COLLEGE	535,182,187	366,643	0.0685%	4.02%
D	FIRE, TWNSP, & MISC. DIST.	915,628,566	355,164	0.0388%	3.89%
E	COUNTY	535,182,187	2,043,379	0.3818%	22.40%
F	CITY OR VILLAGE	89,356,510	501,870	0.5616%	5.50%
G	SCHOOL DISTRICTS	535,182,187	5,621,724	1.0504%	61.64%
	ANTELOPE COUNTY	535,182,187	9,120,720	1.7042%	100.00%

Property Taxes Levied by Local Governments



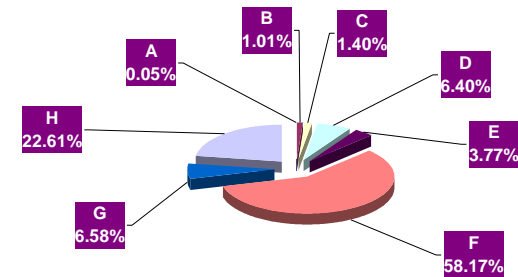
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	283,560	4,715	1.6627%	0.05%
B	PUBLIC SERVIC ENTITIES	5,424,290	97,596	1.7992%	1.07%
C	COMM. & INDUST. EQUIP.	7,472,280	142,493	1.9070%	1.56%
D	AGRIC. MACH. & EQUIP.	34,253,131	554,244	1.6181%	6.08%
E	AG-OUTBLDG & FARMSITE LAND	20,172,455	327,838	1.6252%	3.59%
F	AGRICULTURAL LAND	311,320,195	5,040,788	1.6192%	55.27%
G	COMM., INDUST., & MINERAL	35,236,665	655,501	1.8603%	7.19%
H	RESIDENTIAL **	121,019,611	2,297,545	1.8985%	25.19%
	ANTELOPE COUNTY	535,182,187	9,120,720	1.7042%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	283,560	0.05%
B	PUBLIC SERVIC ENTITIES	5,424,290	1.01%
C	COMM. & INDUST. EQUIP.	7,472,280	1.40%
D	AGRIC. MACH. & EQUIP.	34,253,131	6.40%
E	AG-OUTBLDG & FARMSITE LAND	20,172,455	3.77%
F	AGRICULTURAL LAND	311,320,195	58.17%
G	COMM., INDUST., & MINERAL	35,236,665	6.58%
H	RESIDENTIAL **	121,019,611	22.61%
	ANTELOPE COUNTY	535,182,187	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 03 ARTHUR COUNTY

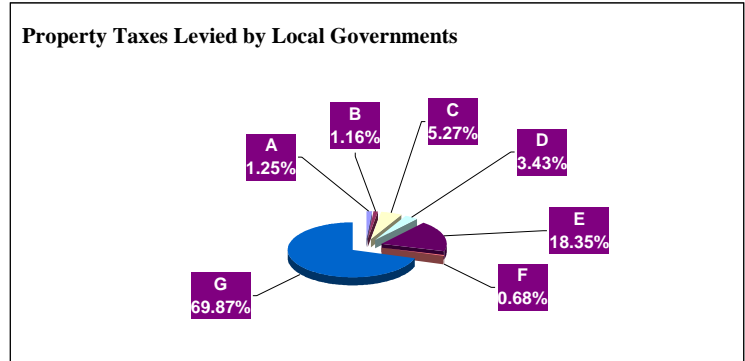
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

03 ARTHUR COUNTY

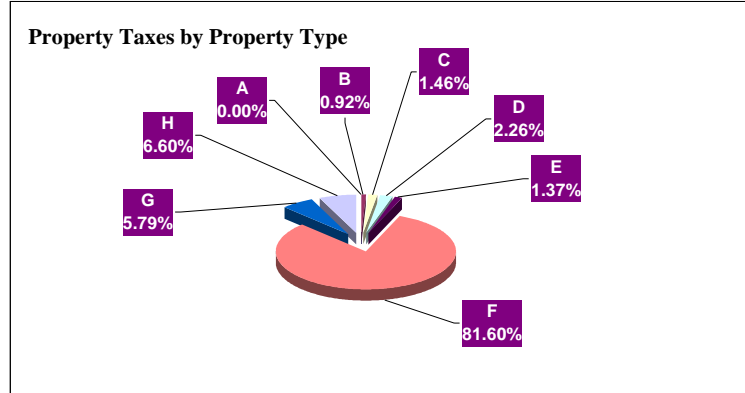
County Seat: Arthur, NE
 County Population: 444
 Real Property Taxable Records: 1,075
 Personal Property Schedules: 128

2001 Levels of Value:
 Residential: --
 Commercial: --
 Agricultural: --

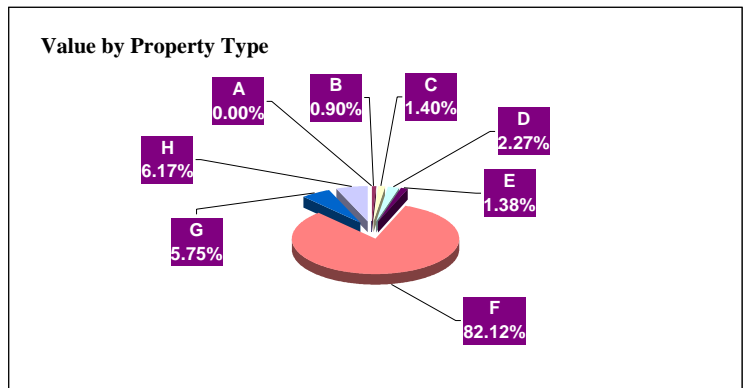
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	76,226,792	12,310	0.0161%	1.25%
B	NAT. RESOURCE DIST.	76,226,792	11,397	0.0150%	1.16%
C	COMMUNITY COLLEGE	76,226,792	51,901	0.0681%	5.27%
D	FIRE, TWNSP, & MISC. DIST.	226,173,411	33,743	0.0149%	3.43%
E	COUNTY	76,226,792	180,698	0.2371%	18.35%
F	CITY OR VILLAGE	2,506,965	6,659	0.2656%	0.68%
G	SCHOOL DISTRICTS	76,226,791	688,059	0.9026%	69.87%
	ARTHUR COUNTY	76,226,792	984,767	1.2919%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	688,171	9,067	1.3175%	0.92%
C	COMM. & INDUST. EQUIP.	1,064,101	14,388	1.3522%	1.46%
D	AGRIC. MACH. & EQUIP.	1,733,305	22,256	1.2840%	2.26%
E	AG-OUTBLDG & FARMSITE LAND	1,053,365	13,521	1.2836%	1.37%
F	AGRICULTURAL LAND	62,598,615	803,533	1.2836%	81.60%
G	COMM., INDUST., & MINERAL	4,382,365	56,982	1.3003%	5.79%
H	RESIDENTIAL **	4,706,870	65,020	1.3814%	6.60%
	ARTHUR COUNTY	76,226,792	984,767	1.2919%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	688,171	0.90%
C	COMM. & INDUST. EQUIP.	1,064,101	1.40%
D	AGRIC. MACH. & EQUIP.	1,733,305	2.27%
E	AG-OUTBLDG & FARMSITE LAND	1,053,365	1.38%
F	AGRICULTURAL LAND	62,598,615	82.12%
G	COMM., INDUST., & MINERAL	4,382,365	5.75%
H	RESIDENTIAL **	4,706,870	6.17%
	ARTHUR COUNTY	76,226,792	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A #04 BANNER COUNTY

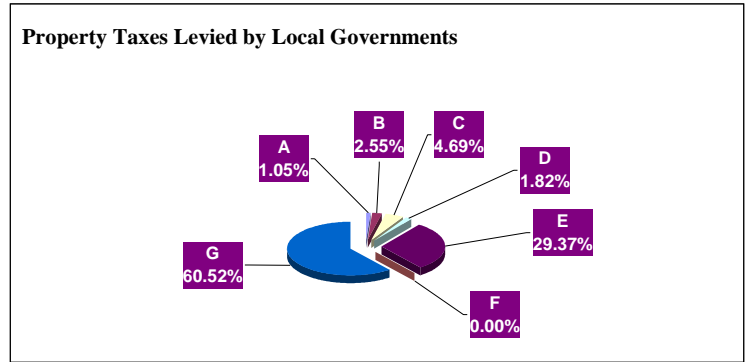
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

04 BANNER COUNTY

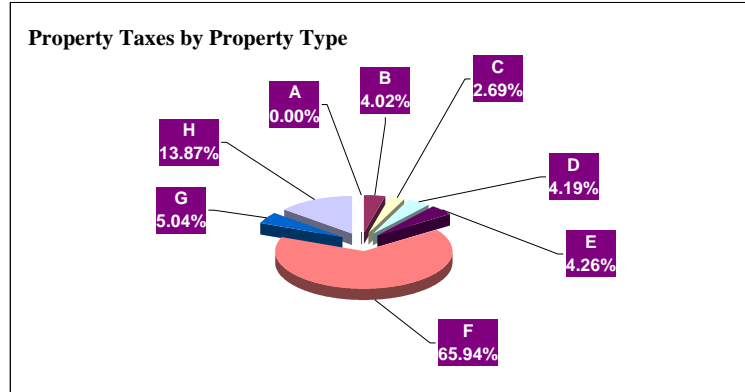
County Seat: Harrisburg, NE
 County Population: 819
 Real Property Taxable Records: 1,948
 Personal Property Schedules: 245

2001 Levels of Value:
 Residential: --
 Commercial: --
 Agricultural: 75%

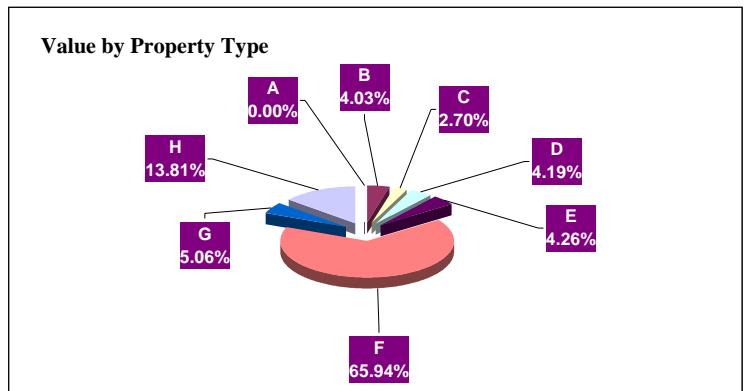
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	110,881,499	19,270	0.0174%	1.05%
B	NAT. RESOURCE DIST.	110,881,499	46,981	0.0424%	2.55%
C	COMMUNITY COLLEGE	110,881,499	86,343	0.0779%	4.69%
D	FIRE, TWNSP, & MISC. DIST.	141,009,825	33,456	0.0237%	1.82%
E	COUNTY	110,881,499	540,204	0.4872%	29.37%
F	CITY OR VILLAGE	0	0		0.00%
G	SCHOOL DISTRICTS	110,881,499	1,113,278	1.0040%	60.52%
	BANNER COUNTY	110,881,499	1,839,532	1.6590%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	4,468,238	74,022	1.6566%	4.02%
C	COMM. & INDUST. EQUIP.	2,997,960	49,463	1.6499%	2.69%
D	AGRIC. MACH. & EQUIP.	4,649,475	77,025	1.6566%	4.19%
E	AG-OUTBLDG & FARMSITE LAND	4,719,329	78,335	1.6599%	4.26%
F	AGRICULTURAL LAND	73,120,450	1,212,929	1.6588%	65.94%
G	COMM., INDUST., & MINERAL	5,611,033	92,639	1.6510%	5.04%
H	RESIDENTIAL **	15,315,014	255,119	1.6658%	13.87%
	BANNER COUNTY	110,881,499	1,839,532	1.6590%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	4,468,238	4.03%
C	COMM. & INDUST. EQUIP.	2,997,960	2.70%
D	AGRIC. MACH. & EQUIP.	4,649,475	4.19%
E	AG-OUTBLDG & FARMSITE LAND	4,719,329	4.26%
F	AGRICULTURAL LAND	73,120,450	65.94%
G	COMM., INDUST., & MINERAL	5,611,033	5.06%
H	RESIDENTIAL **	15,315,014	13.81%
	BANNER COUNTY	110,881,499	100.00%



** Residential includes ag-dwelling & farm home site land.

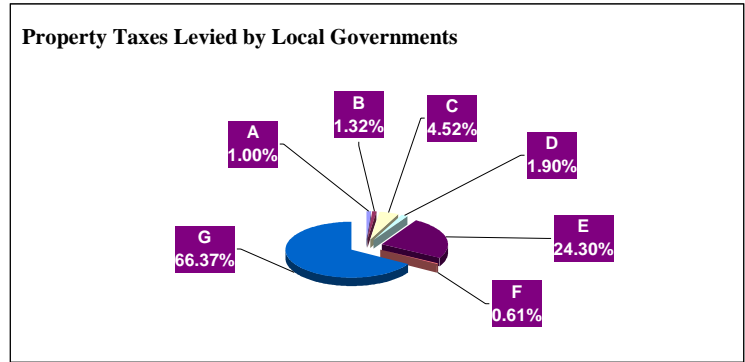
TABLE 19A # 05 BLAINE COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

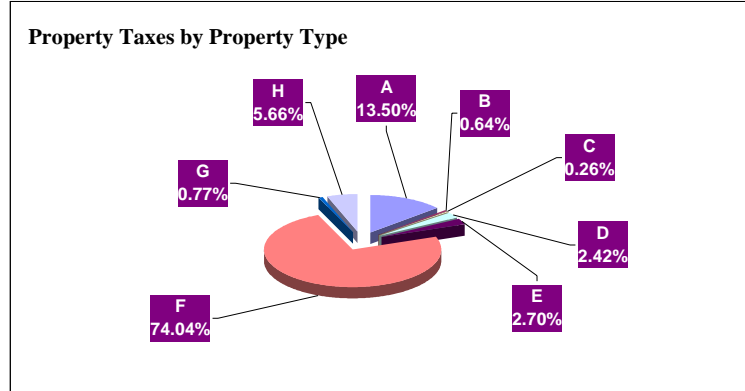
05 BLAINE COUNTY County Seat: Brewster, NE
 County Population: 583
 Real Property Taxable Records: 1,496
 Personal Property Schedules: 121

2001 Levels of Value:
 Residential: --
 Commercial: --
 Agricultural: --

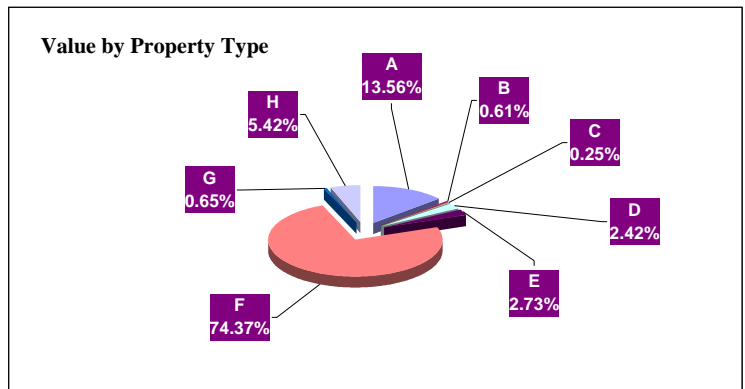
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	89,410,660	13,412	0.0150%	1.00%
B	NAT. RESOURCE DIST.	89,410,660	17,741	0.0198%	1.32%
C	COMMUNITY COLLEGE	89,410,660	60,878	0.0681%	4.52%
D	FIRE, TWNSP, & MISC. DIST.	178,821,321	25,609	0.0143%	1.90%
E	COUNTY	89,410,660	327,484	0.3663%	24.30%
F	CITY OR VILLAGE	1,817,359	8,210	0.4517%	0.61%
G	SCHOOL DISTRICTS	89,410,661	894,553	1.0005%	66.37%
	BLAINE COUNTY	89,410,660	1,347,887	1.5075%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	12,123,349	181,959	1.5009%	13.50%
B	PUBLIC SERVIC ENTITIES	541,985	8,622	1.5908%	0.64%
C	COMM. & INDUST. EQUIP.	227,182	3,495	1.5384%	0.26%
D	AGRIC. MACH. & EQUIP.	2,162,220	32,589	1.5072%	2.42%
E	AG-OUTBLDG & FARMSITE LAND	2,440,722	36,442	1.4931%	2.70%
F	AGRICULTURAL LAND	66,494,078	998,024	1.5009%	74.04%
G	COMM., INDUST., & MINERAL	577,812	10,432	1.8055%	0.77%
H	RESIDENTIAL **	4,843,312	76,323	1.5758%	5.66%
	BLAINE COUNTY	89,410,660	1,347,887	1.5075%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	12,123,349	13.56%
B	PUBLIC SERVIC ENTITIES	541,985	0.61%
C	COMM. & INDUST. EQUIP.	227,182	0.25%
D	AGRIC. MACH. & EQUIP.	2,162,220	2.42%
E	AG-OUTBLDG & FARMSITE LAND	2,440,722	2.73%
F	AGRICULTURAL LAND	66,494,078	74.37%
G	COMM., INDUST., & MINERAL	577,812	0.65%
H	RESIDENTIAL **	4,843,312	5.42%
	BLAINE COUNTY	89,410,660	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 06 BOONE COUNTY

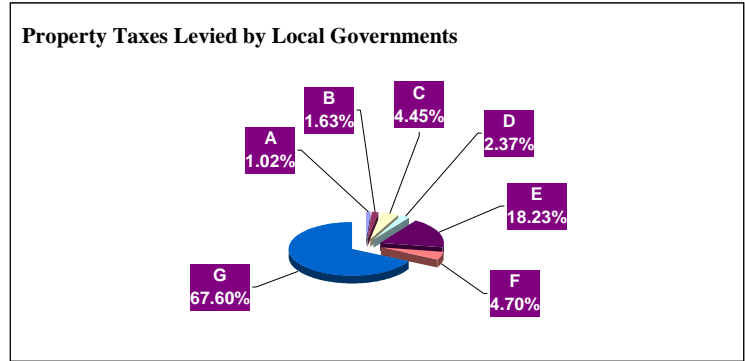
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

06 BOONE COUNTY

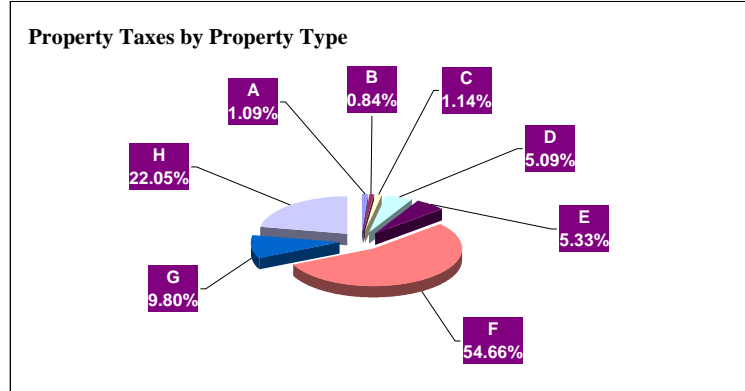
County Seat: Albion, NE
 County Population: 6,259
 Real Property Taxable Records: 5,427
 Personal Property Schedules: 1,373

2001 Levels of Value:
 Residential: 92%
 Commercial: 92%
 Agricultural: 74%

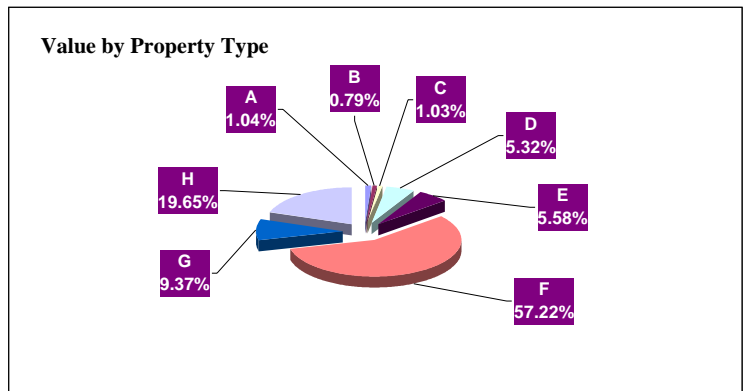
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	505,927,399	81,375	0.0161%	1.02%
B	NAT. RESOURCE DIST.	505,927,399	129,408	0.0256%	1.63%
C	COMMUNITY COLLEGE	505,927,399	353,492	0.0699%	4.45%
D	FIRE, TWNSP, & MISC. DIST.	934,953,074	188,051	0.0201%	2.37%
E	COUNTY	505,927,399	1,448,531	0.2863%	18.23%
F	CITY OR VILLAGE	78,911,087	373,443	0.4732%	4.70%
G	SCHOOL DISTRICTS	505,927,399	5,371,502	1.0617%	67.60%
	BOONE COUNTY	505,927,399	7,945,802	1.5705%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	5,281,946	86,273	1.6334%	1.09%
B	PUBLIC SERVIC ENTITIES	4,001,579	66,684	1.6664%	0.84%
C	COMM. & INDUST. EQUIP.	5,192,099	90,862	1.7500%	1.14%
D	AGRIC. MACH. & EQUIP.	26,916,650	404,803	1.5039%	5.09%
E	AG-OUTBLDG & FARMSITE LAND	28,215,825	423,199	1.4999%	5.33%
F	AGRICULTURAL LAND	289,483,995	4,343,237	1.5003%	54.66%
G	COMM., INDUST., & MINERAL	47,410,920	778,691	1.6424%	9.80%
H	RESIDENTIAL **	99,424,385	1,752,053	1.7622%	22.05%
	BOONE COUNTY	505,927,399	7,945,802	1.5705%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	5,281,946	1.04%
B	PUBLIC SERVIC ENTITIES	4,001,579	0.79%
C	COMM. & INDUST. EQUIP.	5,192,099	1.03%
D	AGRIC. MACH. & EQUIP.	26,916,650	5.32%
E	AG-OUTBLDG & FARMSITE LAND	28,215,825	5.58%
F	AGRICULTURAL LAND	289,483,995	57.22%
G	COMM., INDUST., & MINERAL	47,410,920	9.37%
H	RESIDENTIAL **	99,424,385	19.65%
	BOONE COUNTY	505,927,399	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 07 BOX BUTTE COUNTY

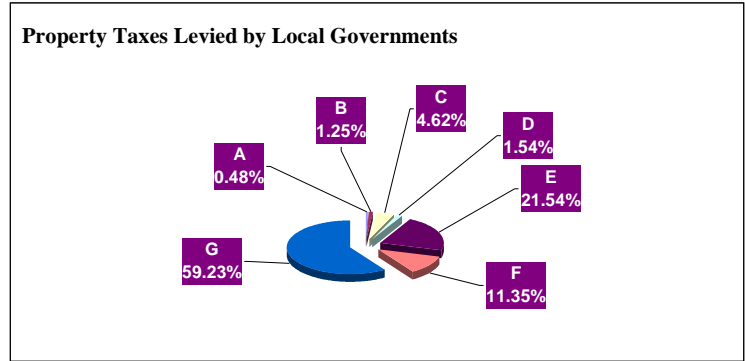
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

07 BOX BUTTE COUNTY

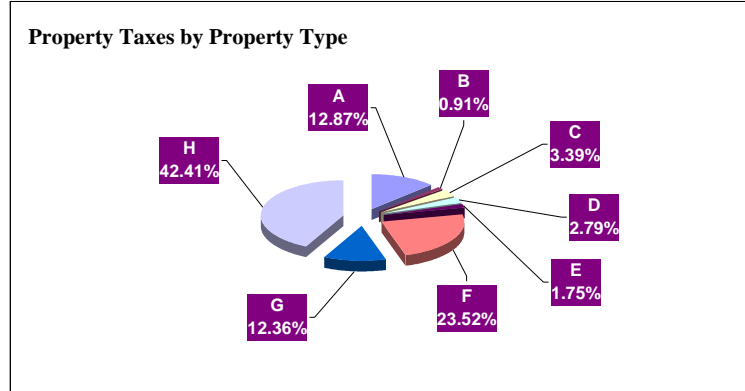
County Seat: Alliance, NE
 County Population: 12,158
 Real Property Taxable Records: 8,276
 Personal Property Schedules: 1,040

2001 Levels of Value:
 Residential: 94%
 Commercial: 95%
 Agricultural: 75%

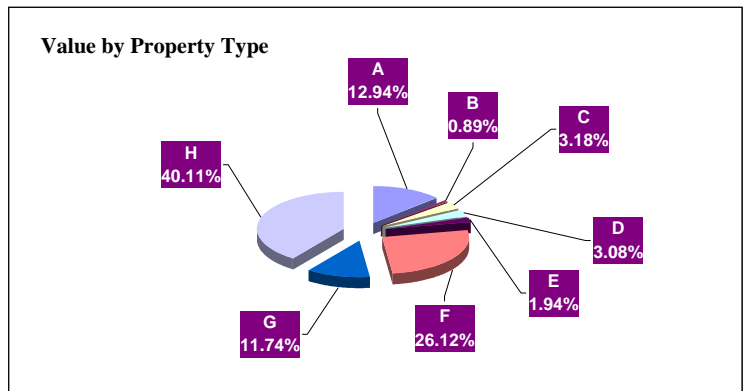
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	285,201,872	49,625	0.0174%	0.48%
B	NAT. RESOURCE DIST.	617,256,690	130,428	0.0211%	1.25%
C	COMMUNITY COLLEGE	617,256,690	480,597	0.0779%	4.62%
D	FIRE, TWNSP, & MISC. DIST.	925,883,871	159,899	0.0173%	1.54%
E	COUNTY	617,256,690	2,243,109	0.3634%	21.54%
F	CITY OR VILLAGE	308,629,509	1,181,700	0.3829%	11.35%
G	SCHOOL DISTRICTS	617,256,687	6,166,364	0.9990%	59.23%
	BOX BUTTE COUNTY	617,256,690	10,411,722	1.6868%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	79,874,055	1,340,089	1.6778%	12.87%
B	PUBLIC SERVIC ENTITIES	5,521,647	94,349	1.7087%	0.91%
C	COMM. & INDUST. EQUIP.	19,617,758	352,879	1.7988%	3.39%
D	AGRIC. MACH. & EQUIP.	19,039,660	290,475	1.5256%	2.79%
E	AG-OUTBLDG & FARMSITE LAND	11,964,888	182,451	1.5249%	1.75%
F	AGRICULTURAL LAND	161,216,659	2,448,903	1.5190%	23.52%
G	COMM., INDUST., & MINERAL	72,435,870	1,286,598	1.7762%	12.36%
H	RESIDENTIAL **	247,586,153	4,415,978	1.7836%	42.41%
	BOX BUTTE COUNTY	617,256,690	10,411,722	1.6868%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	79,874,055	12.94%
B	PUBLIC SERVIC ENTITIES	5,521,647	0.89%
C	COMM. & INDUST. EQUIP.	19,617,758	3.18%
D	AGRIC. MACH. & EQUIP.	19,039,660	3.08%
E	AG-OUTBLDG & FARMSITE LAND	11,964,888	1.94%
F	AGRICULTURAL LAND	161,216,659	26.12%
G	COMM., INDUST., & MINERAL	72,435,870	11.74%
H	RESIDENTIAL **	247,586,153	40.11%
	BOX BUTTE COUNTY	617,256,690	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

07 BOX BUTTE COUNTY

Table with columns: VALUE BY SUBDIVISION, 2000 TOTAL VALUE, 2001 TOTAL VALUE, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5, SCHOOLS, CLASS 6, SCHOOLS, BONDS, and BOX BUTTE COUNTY.

Table with columns: TAXES BY SUBDIVISION, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5 *, SCHOOLS, CLASS 6 *, SCHOOLS, BONDS, and BOX BUTTE COUNTY.

Table with columns: VALUE BY SECTOR, 2000 % of Total, 2000 TOTAL VALUE, 2001 % of Total, 2001 TOTAL VALUE, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL **, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, SUBTOTAL-REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, SUBTOTAL - PERSONAL, and BOX BUTTE COUNTY.

Table with columns: TAXES BY SECTOR, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL **, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, SUBTOTAL-REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, SUBTOTAL - PERSONAL, and BOX BUTTE COUNTY.

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 08 BOYD COUNTY

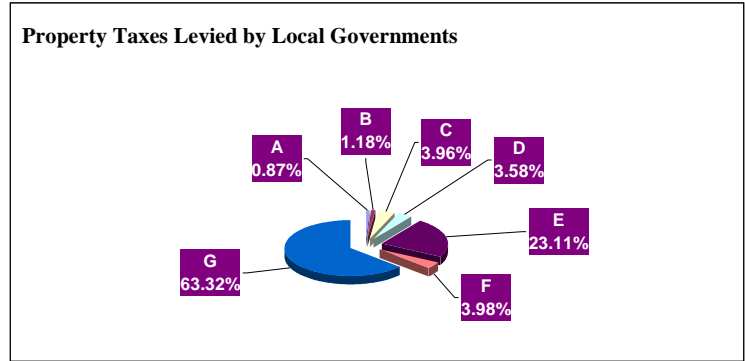
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

08 BOYD COUNTY

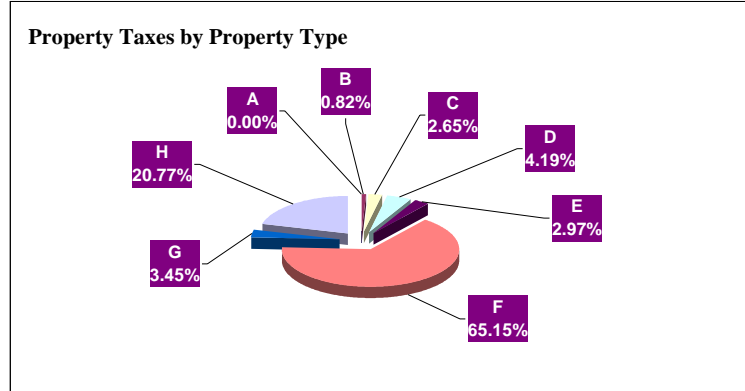
County Seat: Butte, NE
 County Population: 2,438
 Real Property Taxable Records: 3,245
 Personal Property Schedules: 473

2001 Levels of Value:
 Residential: 98%
 Commercial: --
 Agricultural: 74%

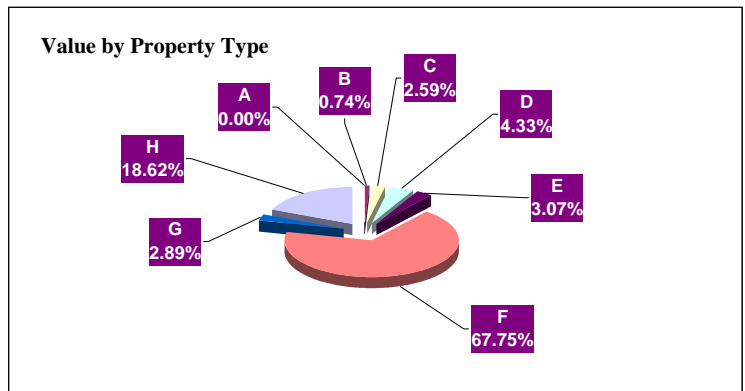
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	149,742,944	22,405	0.0150%	0.87%
B	NAT. RESOURCE DIST.	149,742,944	30,506	0.0204%	1.18%
C	COMMUNITY COLLEGE	149,742,944	102,586	0.0685%	3.96%
D	FIRE, TWNSP, & MISC. DIST.	428,896,433	92,703	0.0216%	3.58%
E	COUNTY	149,742,944	598,043	0.3994%	23.11%
F	CITY OR VILLAGE	20,190,093	103,095	0.5106%	3.98%
G	SCHOOL DISTRICTS	149,742,944	1,638,744	1.0944%	63.32%
	BOYD COUNTY	149,742,944	2,588,083	1.7284%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	1,113,668	21,164	1.9004%	0.82%
C	COMM. & INDUST. EQUIP.	3,876,015	68,617	1.7703%	2.65%
D	AGRIC. MACH. & EQUIP.	6,478,696	108,524	1.6751%	4.19%
E	AG-OUTBLDG & FARMSITE LAND	4,598,355	76,860	1.6715%	2.97%
F	AGRICULTURAL LAND	101,451,945	1,686,139	1.6620%	65.15%
G	COMM., INDUST., & MINERAL	4,334,920	89,218	2.0581%	3.45%
H	RESIDENTIAL **	27,889,345	537,561	1.9275%	20.77%
	BOYD COUNTY	149,742,944	2,588,083	1.7284%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	1,113,668	0.74%
C	COMM. & INDUST. EQUIP.	3,876,015	2.59%
D	AGRIC. MACH. & EQUIP.	6,478,696	4.33%
E	AG-OUTBLDG & FARMSITE LAND	4,598,355	3.07%
F	AGRICULTURAL LAND	101,451,945	67.75%
G	COMM., INDUST., & MINERAL	4,334,920	2.89%
H	RESIDENTIAL **	27,889,345	18.62%
	BOYD COUNTY	149,742,944	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

08 BOYD COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001				
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates					
COUNTY	139,109,160		149,742,944		10,633,784	7.64%	0.333200		0.399380				
TOWNSHIP	139,109,160		149,742,944		10,633,784	7.64%	0.041864		0.043810				
CITY OR VILLAGE	19,672,368		20,190,093		517,725	2.63%	0.542939		0.510622				
FIRE DIST.	119,285,924		129,410,545		10,124,621	8.49%	0.021487		0.020941				
NAT. RESOURCE DIST.	139,109,160		149,742,944		10,633,784	7.64%	0.020517		0.020372				
MISC. DIST.	139,109,160		149,742,944		10,633,784	7.64%							
ED. SERV. UNIT	139,109,160		149,742,944		10,633,784	7.64%	0.015876		0.014962				
COMMUNITY COLLEGE	139,109,160		149,742,944		10,633,784	7.64%	0.035122		0.068508				
SCHOOLS, CLASS 1-5	139,109,160		149,742,944		10,633,784	7.64%	1.046131		0.968922				
SCHOOLS, CLASS 6	2,499,268		2,725,089		225,821	9.04%							
SCHOOLS, BONDS	107,168,188		112,087,653		4,919,465	4.59%	0.169930		0.167594				
BOYD COUNTY	139,109,160		149,742,944		10,633,784	7.64%	1.718828		1.728350				
TAXES BY SUBDIVISION	2000	2000	2001	2001	2001 % of	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg	%Chg
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg			Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
COUNTY	19.39%	463,512	23.11%	598,043	68.28%	134,532	29.02%	0	463,512	0	598,043		29.02%
TOWNSHIP	2.44%	58,236	2.53%	65,603	3.74%	7,367	12.65%	0	58,236	0	65,603		12.65%
CITY OR VILLAGE	4.47%	106,809	3.98%	103,095	-1.88%	(3,714)	-3.48%	14,333	92,476	6,096	96,999	-57.47%	4.89%
FIRE DIST.	1.07%	25,631	1.05%	27,100	0.75%	1,470	5.73%	0	25,631	0	27,100		5.73%
NAT. RESOURCE DIST.	1.19%	28,541	1.18%	30,506	1.00%	1,965	6.88%	0	28,541	0	30,506		6.88%
MISC. DIST.	0.00%	0	0.00%	0	0.00%	0	0	0	0	0	0		0
ED. SERV. UNIT	0.92%	22,085	0.87%	22,405	0.16%	320	1.45%	0	22,085	0	22,405		1.45%
COMMUNITY COLLEGE	2.04%	48,858	3.96%	102,586	27.27%	53,728	109.97%	0	48,858	0	102,586		109.97%
SCHOOLS, CLASS 1-5 *	60.86%	1,455,264	56.06%	1,450,892	-2.22%	(4,373)	-0.30%	0	1,455,264	0	1,450,892		-0.30%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		0
SCHOOLS, BONDS	7.62%	182,111	7.26%	187,853	2.91%	5,742	3.15%	182,111	0	187,853	0	3.15%	
BOYD COUNTY	100.00%	2,391,047	100.00%	2,588,083	100.00%	197,036	8.24%	196,444	2,194,603	193,949	2,394,134	-1.27%	9.09%
VALUE BY SECTOR	2000	2000	2001	2001	2001 % of	'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001			
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg			Average Rates	Average Rates				
AGLAND REAL	65.98%	91,790,100	67.75%	101,451,945	90.86%	9,661,845	10.53%		1.645135		1.662008		
AGIMPRV & FRMSITE	3.28%	4,560,475	3.07%	4,598,355	0.36%	37,880	0.83%		1.652235		1.671463		
RESIDENTIAL REAL **	19.00%	26,423,960	18.62%	27,889,345	13.78%	1,465,385	5.55%		1.931590		1.927478		
COMM.&IND.&MINRL REAL	3.09%	4,292,165	2.89%	4,334,920	0.40%	42,755	1.00%		2.071662		2.058118		
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE REAL	0.15%	204,996	0.08%	116,915	-0.83%	(88,081)	-42.97%		1.912950		1.899474		
SUBTOTAL-REAL	91.49%	127,271,696	92.42%	138,391,480	104.57%	11,119,784	8.74%		1.719679		1.728429		
AGRIC PERSONAL	4.57%	6,358,430	4.33%	6,478,696	1.13%	120,266	1.89%		1.649824		1.675084		
COMM PERSONAL	3.09%	4,296,974	2.59%	3,876,015	-3.96%	(420,959)	-9.80%		1.742388		1.770304		
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE PERSONAL	0.85%	1,182,060	0.67%	996,753	-1.74%	(185,307)	-15.68%		1.912714		1.900492		
SUBTOTAL - PERSONAL	8.51%	11,837,464	7.58%	11,351,464	-4.57%	(486,000)	-4.11%		1.709676		1.727390		
BOYD COUNTY	100.00%	139,109,160	100.00%	149,742,944	100.00%	10,633,784	7.64%		1.718828		1.728350		
TAXES BY SECTOR	2000	2000	2001	2001	2001 % of	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg	%Chg
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg			Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
AGLAND REAL	63.16%	1,510,071	65.15%	1,686,139	89.36%	176,068	11.66%	120,900	1,389,171	126,420	1,559,719	4.57%	12.28%
AGIMPRV & FRMSITE	3.15%	75,350	2.97%	76,860	0.77%	1,510	2.00%	6,295	69,054	6,231	70,629	-1.02%	2.28%
RESIDENTIAL REAL **	21.35%	510,403	20.77%	537,561	13.78%	27,158	5.32%	43,590	466,812	38,735	498,826	-11.14%	6.86%
COMM.&IND.&MINRL REAL	3.72%	88,919	3.45%	89,218	0.15%	299	0.34%	8,680	80,239	7,103	82,115	-18.17%	2.34%
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		0
PUBLIC SERVICE REAL	0.16%	3,921	0.09%	2,221	-0.86%	(1,701)	-43.37%	379	3,542	178	2,043	-52.98%	-42.34%
SUBTOTAL-REAL	91.54%	2,188,664	92.42%	2,391,999	103.20%	203,334	9.29%	179,845	2,008,819	178,667	2,213,331	-0.66%	10.18%
AGRIC PERSONAL	4.39%	104,903	4.19%	108,524	1.84%	3,621	3.45%	9,012	95,891	9,091	99,433	0.88%	3.69%
COMM PERSONAL	3.13%	74,870	2.65%	68,617	-3.17%	(6,253)	-8.35%	5,415	69,455	4,622	63,995	-14.64%	-7.86%
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		0
PUBLIC SERVICE PERSONAL	0.95%	22,609	0.73%	18,943	-1.86%	(3,666)	-16.22%	2,171	20,438	1,568	17,375	-27.79%	-14.99%
SUBTOTAL - PERSONAL	8.46%	202,382	7.58%	196,084	-3.20%	(6,298)	-3.11%	16,598	185,784	15,281	180,803	-7.93%	-2.68%
BOYD COUNTY	100.00%	2,391,047	100.00%	2,588,083	100.00%	197,036	8.24%	196,444	2,194,603	193,949	2,394,134	-1.27%	9.09%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

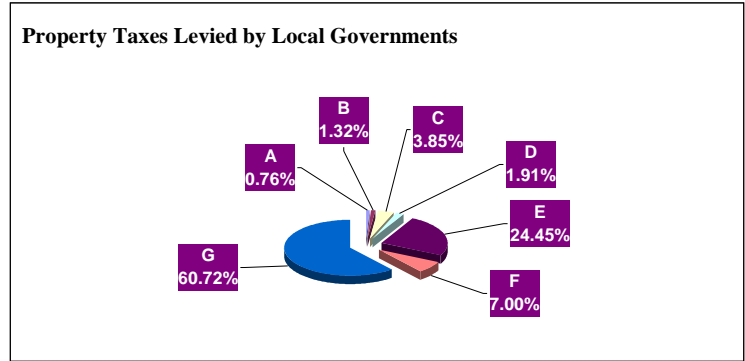
TABLE 19A # 09 BROWN COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

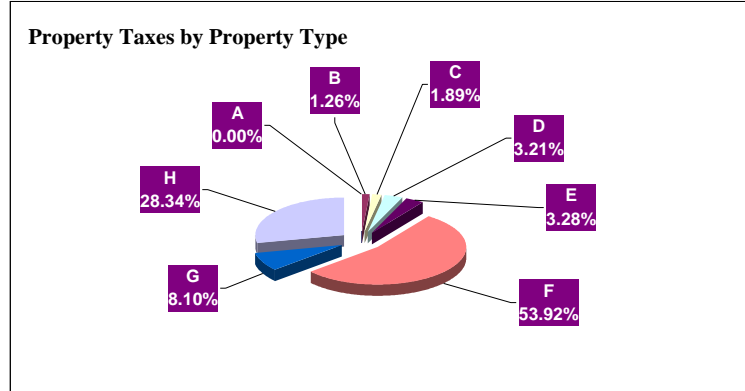
09 BROWN COUNTY County Seat: Ainsworth, NE
 County Population: 3,525
 Real Property Taxable Records: 4,843
 Personal Property Schedules: 577

2001 Levels of Value:
 Residential: 93%
 Commercial: 92%
 Agricultural: 74%

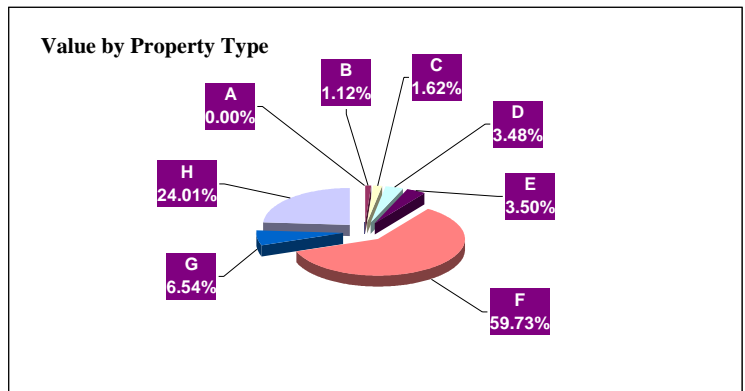
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	232,758,159	31,408	0.0135%	0.76%
B	NAT. RESOURCE DIST.	232,758,159	54,570	0.0234%	1.32%
C	COMMUNITY COLLEGE	232,758,159	159,458	0.0685%	3.85%
D	FIRE, TWNSP, & MISC. DIST.	415,068,780	78,933	0.0190%	1.91%
E	COUNTY	232,758,159	1,013,096	0.4353%	24.45%
F	CITY OR VILLAGE	51,243,995	290,181	0.5663%	7.00%
G	SCHOOL DISTRICTS	232,758,162	2,515,825	1.0809%	60.72%
	BROWN COUNTY	232,758,159	4,143,471	1.7802%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	2,595,421	52,349	2.0170%	1.26%
C	COMM. & INDUST. EQUIP.	3,762,441	78,386	2.0834%	1.89%
D	AGRIC. MACH. & EQUIP.	8,106,157	132,811	1.6384%	3.21%
E	AG-OUTBLDG & FARMSITE LAND	8,153,033	136,082	1.6691%	3.28%
F	AGRICULTURAL LAND	139,024,750	2,234,013	1.6069%	53.92%
G	COMM., INDUST., & MINERAL	15,233,280	335,599	2.2031%	8.10%
H	RESIDENTIAL **	55,883,077	1,174,231	2.1012%	28.34%
	BROWN COUNTY	232,758,159	4,143,471	1.7802%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	2,595,421	1.12%
C	COMM. & INDUST. EQUIP.	3,762,441	1.62%
D	AGRIC. MACH. & EQUIP.	8,106,157	3.48%
E	AG-OUTBLDG & FARMSITE LAND	8,153,033	3.50%
F	AGRICULTURAL LAND	139,024,750	59.73%
G	COMM., INDUST., & MINERAL	15,233,280	6.54%
H	RESIDENTIAL **	55,883,077	24.01%
	BROWN COUNTY	232,758,159	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 10 BUFFALO COUNTY

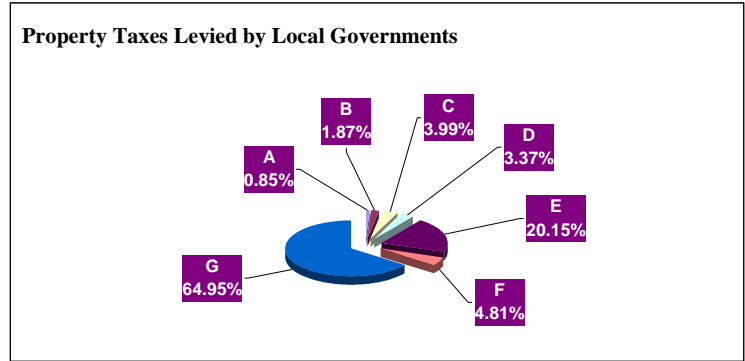
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

10 BUFFALO COUNTY

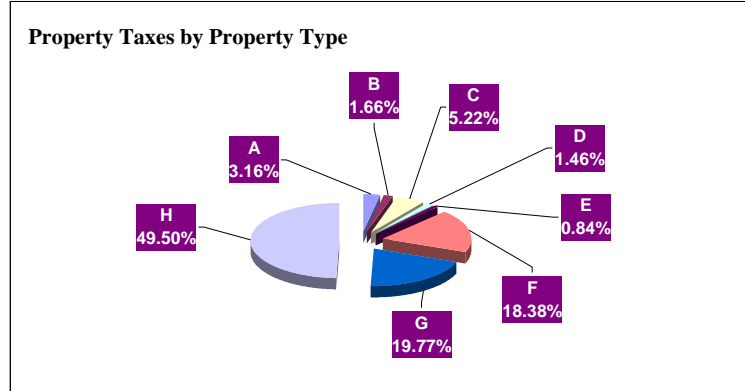
County Seat: Kearney, NE
 County Population: 42,259
 Real Property Taxable Records: 20,604
 Personal Property Schedules: 2,422

2001 Levels of Value:
 Residential: 98%
 Commercial: 98%
 Agricultural: 76%

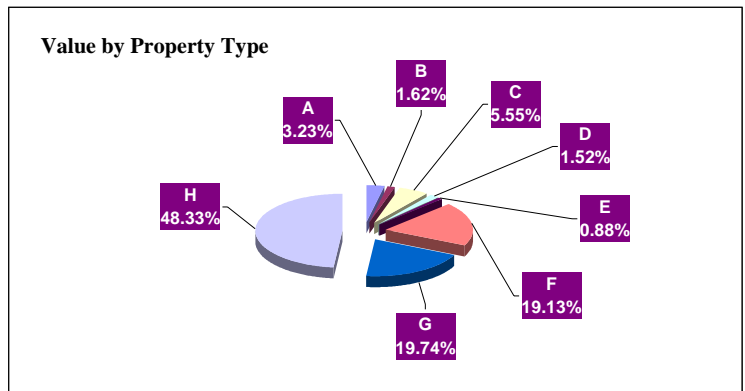
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,994,189,127	299,133	0.0150%	0.85%
B	NAT. RESOURCE DIST.	1,994,189,127	658,386	0.0330%	1.87%
C	COMMUNITY COLLEGE	1,994,189,127	1,404,488	0.0704%	3.99%
D	FIRE, TWNSP, & MISC. DIST.	3,879,085,219	1,186,862	0.0306%	3.37%
E	COUNTY	1,994,189,127	7,087,742	0.3554%	20.15%
F	CITY OR VILLAGE	1,122,088,814	1,690,330	0.1506%	4.81%
G	SCHOOL DISTRICTS	1,994,189,125	22,846,412	1.1456%	64.95%
	BUFFALO COUNTY	1,994,189,127	35,173,353	1.7638%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	64,315,651	1,111,192	1.7277%	3.16%
B	PUBLIC SERVIC ENTITIES	32,331,733	583,428	1.8045%	1.66%
C	COMM. & INDUST. EQUIP.	110,743,682	1,835,924	1.6578%	5.22%
D	AGRIC. MACH. & EQUIP.	30,333,706	513,633	1.6933%	1.46%
E	AG-OUTBLDG & FARMSITE LAND	17,489,405	295,949	1.6922%	0.84%
F	AGRICULTURAL LAND	381,527,050	6,465,616	1.6947%	18.38%
G	COMM., INDUST., & MINERAL	393,696,410	6,955,226	1.7666%	19.77%
H	RESIDENTIAL **	963,751,490	17,412,387	1.8067%	49.50%
	BUFFALO COUNTY	1,994,189,127	35,173,353	1.7638%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	64,315,651	3.23%
B	PUBLIC SERVIC ENTITIES	32,331,733	1.62%
C	COMM. & INDUST. EQUIP.	110,743,682	5.55%
D	AGRIC. MACH. & EQUIP.	30,333,706	1.52%
E	AG-OUTBLDG & FARMSITE LAND	17,489,405	0.88%
F	AGRICULTURAL LAND	381,527,050	19.13%
G	COMM., INDUST., & MINERAL	393,696,410	19.74%
H	RESIDENTIAL **	963,751,490	48.33%
	BUFFALO COUNTY	1,994,189,127	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 11 BURT COUNTY

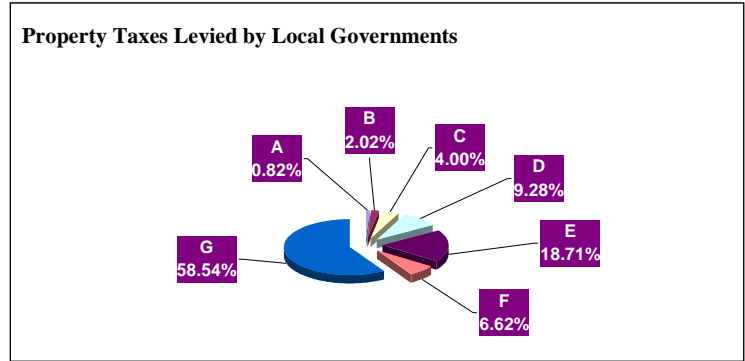
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

11 BURT COUNTY

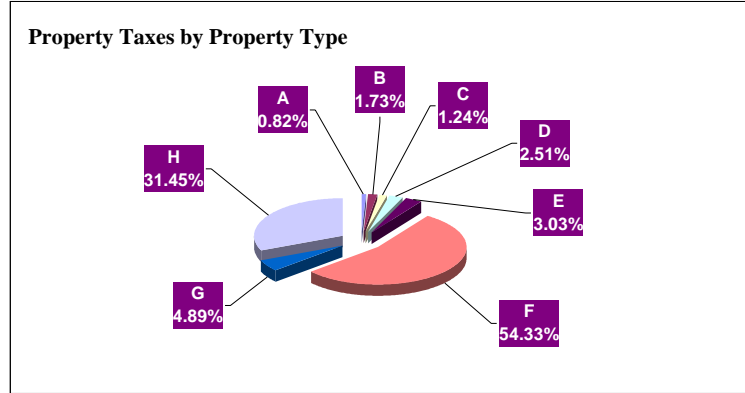
County Seat: Tekamah, NE
 County Population: 7,791
 Real Property Taxable Records: 6,557
 Personal Property Schedules: 1,189

2001 Levels of Value:
 Residential: 95%
 Commercial: 94%
 Agricultural: 77%

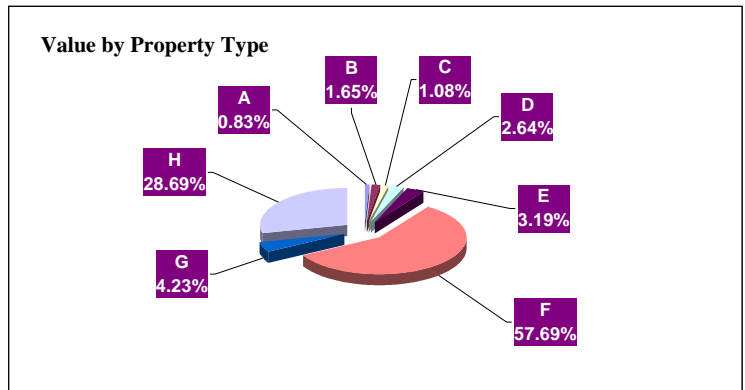
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	578,956,149	80,996	0.0140%	0.82%
B	NAT. RESOURCE DIST.	578,956,149	200,072	0.0346%	2.02%
C	COMMUNITY COLLEGE	578,956,149	396,643	0.0685%	4.00%
D	FIRE, TWNSP, & MISC. DIST.	1,881,839,047	919,476	0.0489%	9.28%
E	COUNTY	578,956,149	1,852,660	0.3200%	18.71%
F	CITY OR VILLAGE	124,436,704	655,801	0.5270%	6.62%
G	SCHOOL DISTRICTS	578,956,149	5,798,054	1.0015%	58.54%
	BURT COUNTY	578,956,149	9,903,701	1.7106%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	4,831,521	81,230	1.6813%	0.82%
B	PUBLIC SERVIC ENTITIES	9,533,769	171,404	1.7979%	1.73%
C	COMM. & INDUST. EQUIP.	6,234,220	122,454	1.9642%	1.24%
D	AGRIC. MACH. & EQUIP.	15,312,034	248,931	1.6257%	2.51%
E	AG-OUTBLDG & FARMSITE LAND	18,493,590	299,843	1.6213%	3.03%
F	AGRICULTURAL LAND	333,972,935	5,380,237	1.6110%	54.33%
G	COMM., INDUST., & MINERAL	24,469,125	484,694	1.9808%	4.89%
H	RESIDENTIAL **	166,108,955	3,114,907	1.8752%	31.45%
	BURT COUNTY	578,956,149	9,903,701	1.7106%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	4,831,521	0.83%
B	PUBLIC SERVIC ENTITIES	9,533,769	1.65%
C	COMM. & INDUST. EQUIP.	6,234,220	1.08%
D	AGRIC. MACH. & EQUIP.	15,312,034	2.64%
E	AG-OUTBLDG & FARMSITE LAND	18,493,590	3.19%
F	AGRICULTURAL LAND	333,972,935	57.69%
G	COMM., INDUST., & MINERAL	24,469,125	4.23%
H	RESIDENTIAL **	166,108,955	28.69%
	BURT COUNTY	578,956,149	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 12 BUTLER COUNTY

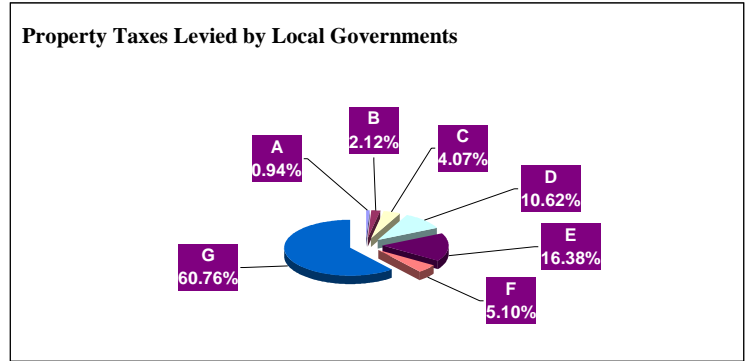
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

12 BUTLER COUNTY

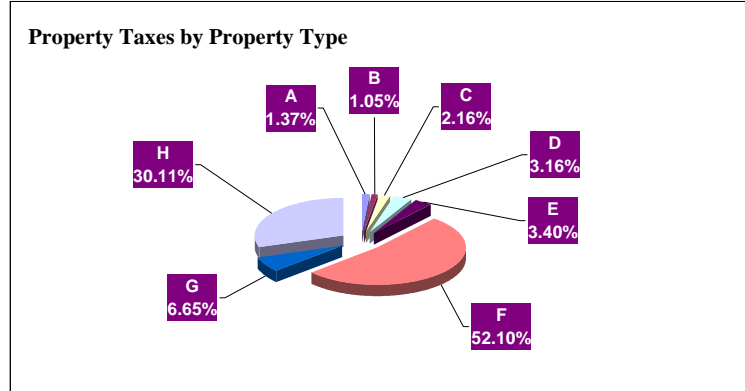
County Seat: David City, NE
 County Population: 8,767
 Real Property Taxable Records: 7,321
 Personal Property Schedules: 1,195

2001 Levels of Value:
 Residential: 94%
 Commercial: 97%
 Agricultural: 75%

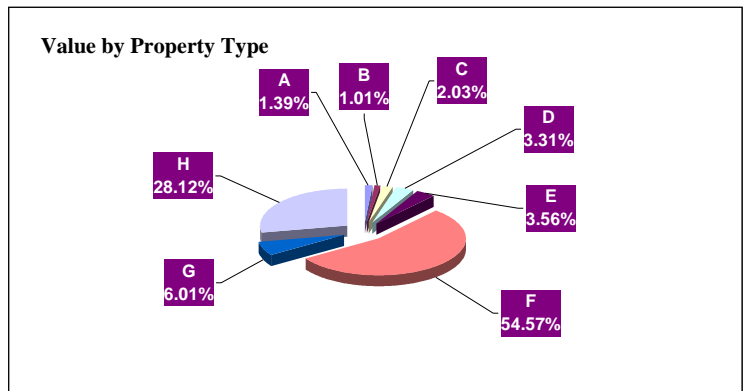
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	655,301,388	106,240	0.0162%	0.94%
B	NAT. RESOURCE DIST.	655,301,386	240,708	0.0367%	2.12%
C	COMMUNITY COLLEGE	655,301,388	461,522	0.0704%	4.07%
D	FIRE, TWNSP, & MISC. DIST.	1,858,939,047	1,203,737	0.0648%	10.62%
E	COUNTY	655,301,388	1,856,005	0.2832%	16.38%
F	CITY OR VILLAGE	126,180,388	577,553	0.4577%	5.10%
G	SCHOOL DISTRICTS	655,301,388	6,884,078	1.0505%	60.76%
	BUTLER COUNTY	655,301,388	11,329,841	1.7290%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	9,083,764	155,166	1.7082%	1.37%
B	PUBLIC SERVIC ENTITIES	6,637,693	118,657	1.7876%	1.05%
C	COMM. & INDUST. EQUIP.	13,321,737	245,290	1.8413%	2.16%
D	AGRIC. MACH. & EQUIP.	21,663,549	358,182	1.6534%	3.16%
E	AG-OUTBLDG & FARMSITE LAND	23,307,625	385,575	1.6543%	3.40%
F	AGRICULTURAL LAND	357,590,135	5,902,408	1.6506%	52.10%
G	COMM., INDUST., & MINERAL	39,413,990	753,695	1.9123%	6.65%
H	RESIDENTIAL **	184,282,895	3,410,869	1.8509%	30.11%
	BUTLER COUNTY	655,301,388	11,329,841	1.7290%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	9,083,764	1.39%
B	PUBLIC SERVIC ENTITIES	6,637,693	1.01%
C	COMM. & INDUST. EQUIP.	13,321,737	2.03%
D	AGRIC. MACH. & EQUIP.	21,663,549	3.31%
E	AG-OUTBLDG & FARMSITE LAND	23,307,625	3.56%
F	AGRICULTURAL LAND	357,590,135	54.57%
G	COMM., INDUST., & MINERAL	39,413,990	6.01%
H	RESIDENTIAL **	184,282,895	28.12%
	BUTLER COUNTY	655,301,388	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

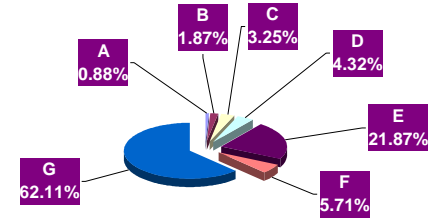
13 CASS COUNTY

County Seat: Plattsmouth, NE
 County Population: 24,334
 Real Property Taxable Records: 18,068
 Personal Property Schedules: 1,124

2001 Levels of Value:
 Residential: 94%
 Commercial: 93%
 Agricultural: Ag Special Value

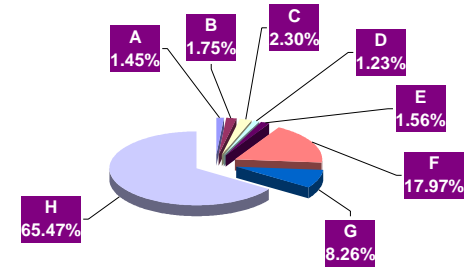
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,435,440,080	246,313	0.0172%	0.88%
B	NAT. RESOURCE DIST.	1,435,440,085	524,286	0.0365%	1.87%
C	COMMUNITY COLLEGE	1,435,440,084	912,940	0.0636%	3.25%
D	FIRE, TWNSP, & MISC. DIST.	2,775,989,904	1,212,343	0.0437%	4.32%
E	COUNTY	1,435,440,084	6,145,546	0.4281%	21.87%
F	CITY OR VILLAGE	412,489,929	1,605,043	0.3891%	5.71%
G	SCHOOL DISTRICTS	1,435,440,078	17,448,214	1.2155%	62.11%
	CASS COUNTY	1,435,440,084	28,094,683	1.9572%	100.00%

Property Taxes Levied by Local Governments



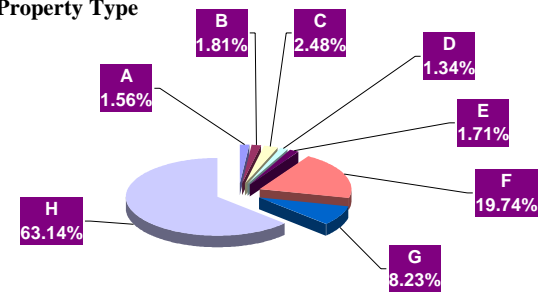
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	22,369,982	406,753	1.8183%	1.45%
B	PUBLIC SERVIC ENTITIES	25,982,146	493,043	1.8976%	1.75%
C	COMM. & INDUST. EQUIP.	35,536,504	647,470	1.8220%	2.30%
D	AGRIC. MACH. & EQUIP.	19,301,444	345,209	1.7885%	1.23%
E	AG-OUTBLDG & FARMSITE LAND	24,499,473	438,023	1.7879%	1.56%
F	AGRICULTURAL LAND	283,299,112	5,048,457	1.7820%	17.97%
G	COMM., INDUST., & MINERAL	118,076,904	2,321,148	1.9658%	8.26%
H	RESIDENTIAL **	906,374,519	18,394,581	2.0295%	65.47%
	CASS COUNTY	1,435,440,084	28,094,683	1.9572%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	22,369,982	1.56%
B	PUBLIC SERVIC ENTITIES	25,982,146	1.81%
C	COMM. & INDUST. EQUIP.	35,536,504	2.48%
D	AGRIC. MACH. & EQUIP.	19,301,444	1.34%
E	AG-OUTBLDG & FARMSITE LAND	24,499,473	1.71%
F	AGRICULTURAL LAND	283,299,112	19.74%
G	COMM., INDUST., & MINERAL	118,076,904	8.23%
H	RESIDENTIAL **	906,374,519	63.14%
	CASS COUNTY	1,435,440,084	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 14 CEDAR COUNTY

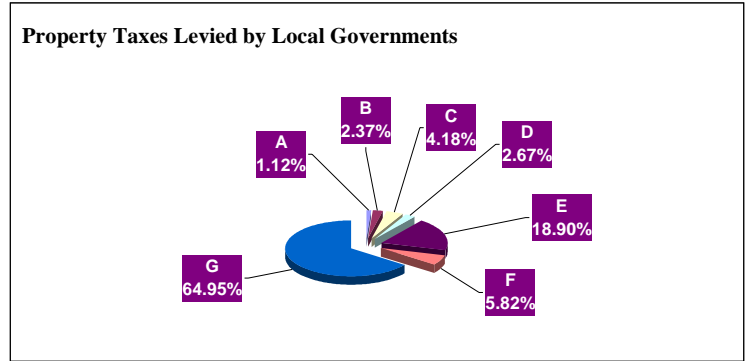
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

14 CEDAR COUNTY

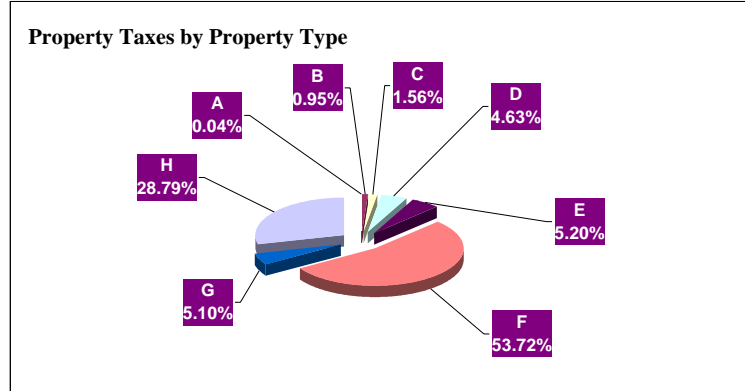
County Seat: Hartington, NE
 County Population: 9,615
 Real Property Taxable Records: 7,829
 Personal Property Schedules: 1,467

2001 Levels of Value:
 Residential: 94%
 Commercial: 100%
 Agricultural: 77%

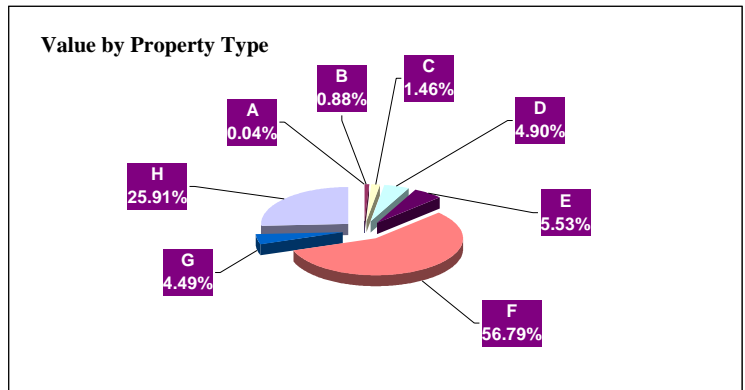
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	590,195,141	108,006	0.0183%	1.12%
B	NAT. RESOURCE DIST.	590,195,141	229,271	0.0388%	2.37%
C	COMMUNITY COLLEGE	590,195,141	404,343	0.0685%	4.18%
D	FIRE, TWNSP, & MISC. DIST.	1,147,531,072	258,542	0.0225%	2.67%
E	COUNTY	590,195,141	1,828,838	0.3099%	18.90%
F	CITY OR VILLAGE	104,494,947	563,763	0.5395%	5.82%
G	SCHOOL DISTRICTS	590,195,141	6,286,115	1.0651%	64.95%
	CEDAR COUNTY	590,195,141	9,678,877	1.6399%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	222,082	3,820	1.7202%	0.04%
B	PUBLIC SERVIC ENTITIES	5,164,342	91,779	1.7772%	0.95%
C	COMM. & INDUST. EQUIP.	8,589,873	150,850	1.7561%	1.56%
D	AGRIC. MACH. & EQUIP.	28,942,339	448,526	1.5497%	4.63%
E	AG-OUTBLDG & FARMSITE LAND	32,628,390	503,721	1.5438%	5.20%
F	AGRICULTURAL LAND	335,197,740	5,199,666	1.5512%	53.72%
G	COMM., INDUST., & MINERAL	26,527,240	494,045	1.8624%	5.10%
H	RESIDENTIAL **	152,923,135	2,786,470	1.8221%	28.79%
	CEDAR COUNTY	590,195,141	9,678,877	1.6399%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	222,082	0.04%
B	PUBLIC SERVIC ENTITIES	5,164,342	0.88%
C	COMM. & INDUST. EQUIP.	8,589,873	1.46%
D	AGRIC. MACH. & EQUIP.	28,942,339	4.90%
E	AG-OUTBLDG & FARMSITE LAND	32,628,390	5.53%
F	AGRICULTURAL LAND	335,197,740	56.79%
G	COMM., INDUST., & MINERAL	26,527,240	4.49%
H	RESIDENTIAL **	152,923,135	25.91%
	CEDAR COUNTY	590,195,141	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 15 CHASE COUNTY

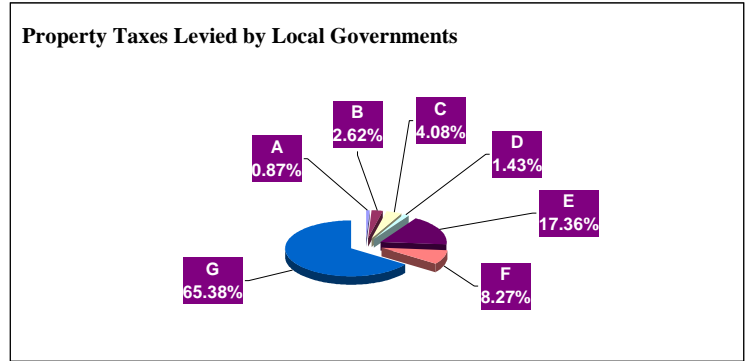
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

15 CHASE COUNTY

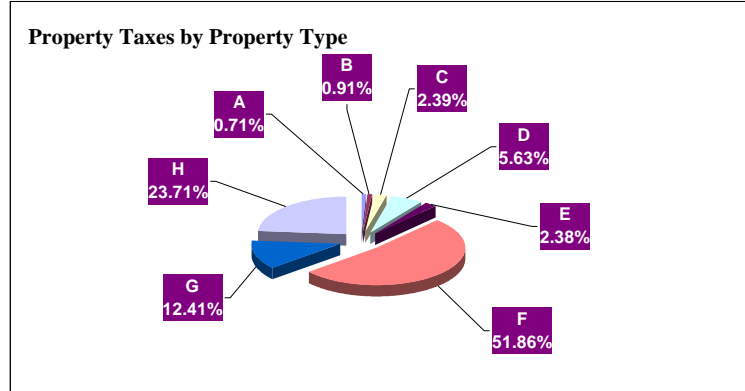
County Seat: Imperial, NE
 County Population: 4,068
 Real Property Taxable Records: 4,663
 Personal Property Schedules: 767

2001 Levels of Value:
 Residential: 95%
 Commercial: 96%
 Agricultural: 77%

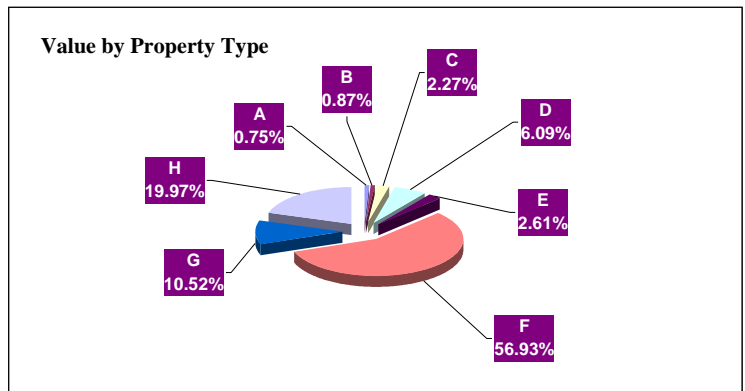
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	417,756,148	60,607	0.0145%	0.87%
B	NAT. RESOURCE DIST.	417,756,148	182,534	0.0437%	2.62%
C	COMMUNITY COLLEGE	417,756,148	284,442	0.0681%	4.08%
D	FIRE, TWNSP, & MISC. DIST.	927,579,095	100,013	0.0108%	1.43%
E	COUNTY	417,756,148	1,211,017	0.2899%	17.36%
F	CITY OR VILLAGE	84,315,319	576,931	0.6843%	8.27%
G	SCHOOL DISTRICTS	417,756,148	4,561,965	1.0920%	65.38%
	CHASE COUNTY	417,756,148	6,977,508	1.6702%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	3,128,565	49,643	1.5868%	0.71%
B	PUBLIC SERVIC ENTITIES	3,624,672	63,436	1.7501%	0.91%
C	COMM. & INDUST. EQUIP.	9,491,814	166,720	1.7565%	2.39%
D	AGRIC. MACH. & EQUIP.	25,436,040	392,868	1.5445%	5.63%
E	AG-OUTBLDG & FARMSITE LAND	10,894,088	166,264	1.5262%	2.38%
F	AGRICULTURAL LAND	237,821,087	3,618,845	1.5217%	51.86%
G	COMM., INDUST., & MINERAL	43,939,769	865,567	1.9699%	12.41%
H	RESIDENTIAL **	83,420,113	1,654,165	1.9829%	23.71%
	CHASE COUNTY	417,756,148	6,977,508	1.6702%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	3,128,565	0.75%
B	PUBLIC SERVIC ENTITIES	3,624,672	0.87%
C	COMM. & INDUST. EQUIP.	9,491,814	2.27%
D	AGRIC. MACH. & EQUIP.	25,436,040	6.09%
E	AG-OUTBLDG & FARMSITE LAND	10,894,088	2.61%
F	AGRICULTURAL LAND	237,821,087	56.93%
G	COMM., INDUST., & MINERAL	43,939,769	10.52%
H	RESIDENTIAL **	83,420,113	19.97%
	CHASE COUNTY	417,756,148	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 16 CHERRY COUNTY

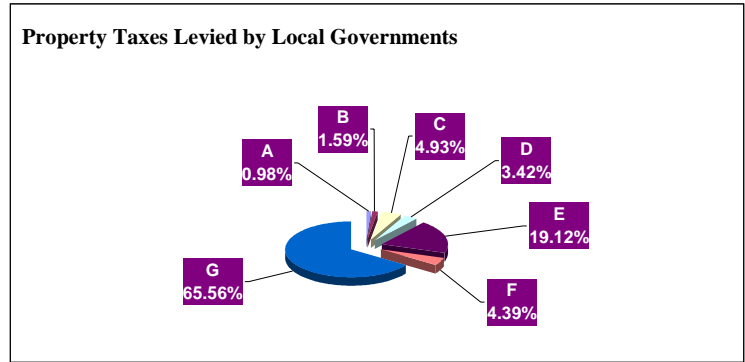
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

16 CHERRY COUNTY

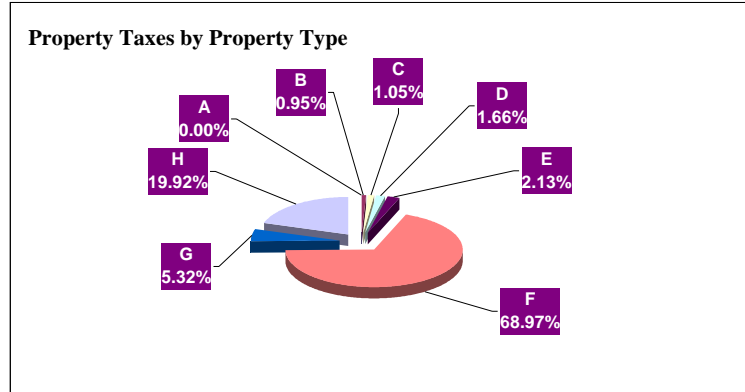
County Seat: Valentine, NE
 County Population: 6,148
 Real Property Taxable Records: 13,964
 Personal Property Schedules: 791

2001 Levels of Value:
 Residential: 99%
 Commercial: 92%
 Agricultural: 75%

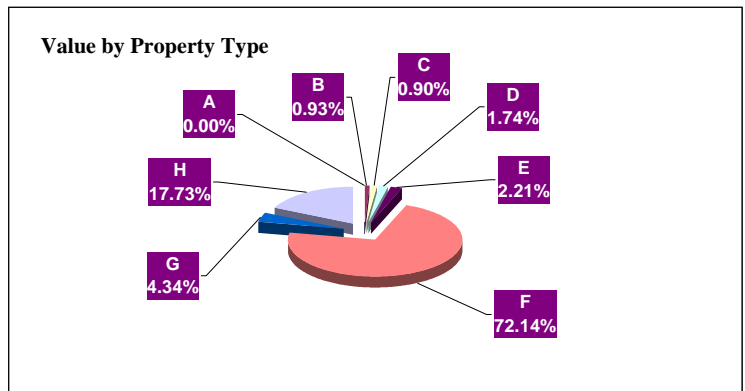
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	714,621,984	102,455	0.0143%	0.98%
B	NAT. RESOURCE DIST.	714,621,984	165,499	0.0232%	1.59%
C	COMMUNITY COLLEGE	714,621,984	513,310	0.0718%	4.93%
D	FIRE, TWNSP, & MISC. DIST.	2,734,879,937	356,623	0.0130%	3.42%
E	COUNTY	714,621,983	1,992,603	0.2788%	19.12%
F	CITY OR VILLAGE	101,741,224	457,749	0.4499%	4.39%
G	SCHOOL DISTRICTS	714,621,981	6,831,006	0.9559%	65.56%
	CHERRY COUNTY	714,621,983	10,419,243	1.4580%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	30,563	415	1.3584%	0.00%
B	PUBLIC SERVIC ENTITIES	6,634,647	98,884	1.4904%	0.95%
C	COMM. & INDUST. EQUIP.	6,466,465	108,949	1.6848%	1.05%
D	AGRIC. MACH. & EQUIP.	12,453,081	173,108	1.3901%	1.66%
E	AG-OUTBLDG & FARMSITE LAND	15,814,738	221,451	1.4003%	2.13%
F	AGRICULTURAL LAND	515,507,560	7,186,220	1.3940%	68.97%
G	COMM., INDUST., & MINERAL	31,039,609	554,596	1.7867%	5.32%
H	RESIDENTIAL **	126,675,320	2,075,621	1.6385%	19.92%
	CHERRY COUNTY	714,621,983	10,419,243	1.4580%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	30,563	0.00%
B	PUBLIC SERVIC ENTITIES	6,634,647	0.93%
C	COMM. & INDUST. EQUIP.	6,466,465	0.90%
D	AGRIC. MACH. & EQUIP.	12,453,081	1.74%
E	AG-OUTBLDG & FARMSITE LAND	15,814,738	2.21%
F	AGRICULTURAL LAND	515,507,560	72.14%
G	COMM., INDUST., & MINERAL	31,039,609	4.34%
H	RESIDENTIAL **	126,675,320	17.73%
	CHERRY COUNTY	714,621,983	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 17 CHEYENNE COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

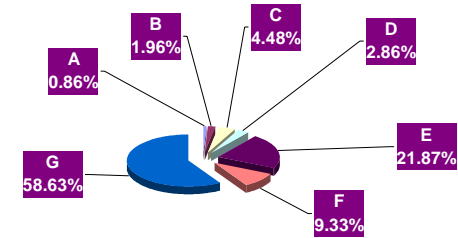
17 CHEYENNE COUNTY

County Seat: Sidney, NE
 County Population: 9,830
 Real Property Taxable Records: 8,871
 Personal Property Schedules: 1,624

2001 Levels of Value:
 Residential: 98%
 Commercial: 99%
 Agricultural: 78%

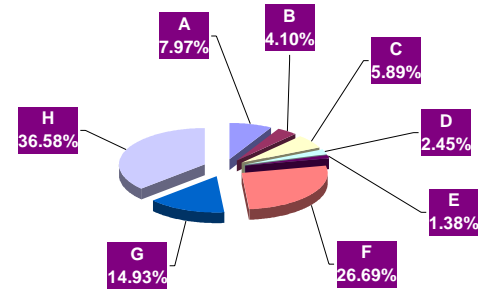
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	614,772,471	92,216	0.0150%	0.86%
B	NAT. RESOURCE DIST.	614,772,471	209,164	0.0340%	1.96%
C	COMMUNITY COLLEGE	614,772,471	478,631	0.0779%	4.48%
D	FIRE, TWNSP, & MISC. DIST.	1,324,145,375	306,059	0.0231%	2.86%
E	COUNTY	614,772,471	2,336,895	0.3801%	21.87%
F	CITY OR VILLAGE	260,239,331	997,104	0.3831%	9.33%
G	SCHOOL DISTRICTS	614,772,467	6,265,366	1.0191%	58.63%
	CHEYENNE COUNTY	614,772,471	10,685,435	1.7381%	100.00%

Property Taxes Levied by Local Governments



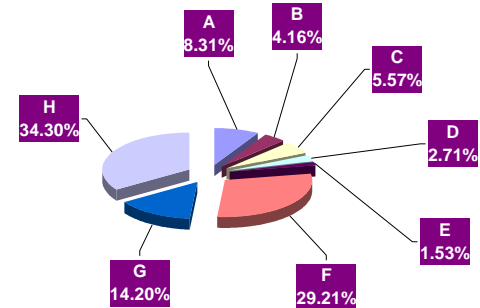
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	51,102,839	851,693	1.6666%	7.97%
B	PUBLIC SERVIC ENTITIES	25,582,486	437,757	1.7112%	4.10%
C	COMM. & INDUST. EQUIP.	34,263,803	629,522	1.8373%	5.89%
D	AGRIC. MACH. & EQUIP.	16,687,808	262,287	1.5717%	2.45%
E	AG-OUTBLDG & FARMSITE LAND	9,415,030	147,856	1.5704%	1.38%
F	AGRICULTURAL LAND	179,577,800	2,852,318	1.5883%	26.69%
G	COMM., INDUST., & MINERAL	87,282,901	1,595,073	1.8275%	14.93%
H	RESIDENTIAL **	210,859,804	3,908,928	1.8538%	36.58%
	CHEYENNE COUNTY	614,772,471	10,685,435	1.7381%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	51,102,839	8.31%
B	PUBLIC SERVIC ENTITIES	25,582,486	4.16%
C	COMM. & INDUST. EQUIP.	34,263,803	5.57%
D	AGRIC. MACH. & EQUIP.	16,687,808	2.71%
E	AG-OUTBLDG & FARMSITE LAND	9,415,030	1.53%
F	AGRICULTURAL LAND	179,577,800	29.21%
G	COMM., INDUST., & MINERAL	87,282,901	14.20%
H	RESIDENTIAL **	210,859,804	34.30%
	CHEYENNE COUNTY	614,772,471	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 18 CLAY COUNTY

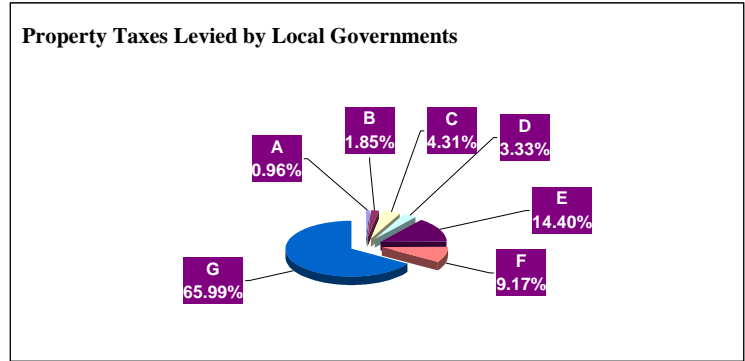
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

18 CLAY COUNTY

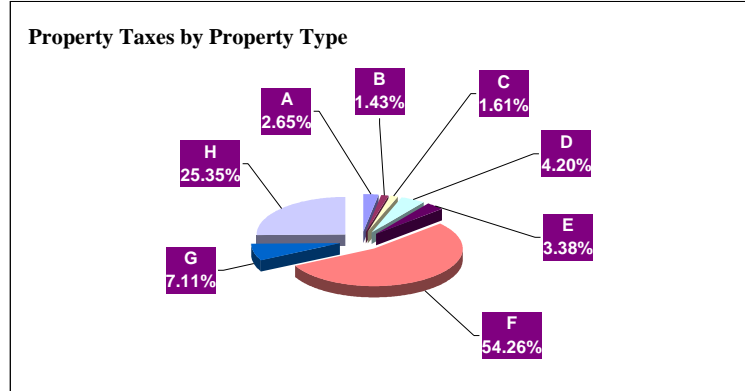
County Seat: Clay Center, NE
 County Population: 7,039
 Real Property Taxable Records: 7,680
 Personal Property Schedules: 1,496

2001 Levels of Value:
 Residential: 92%
 Commercial: 96%
 Agricultural: 76%

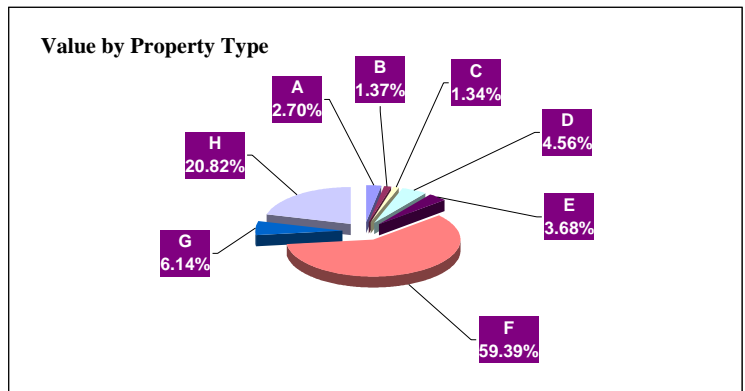
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	562,337,214	88,078	0.0157%	0.96%
B	NAT. RESOURCE DIST.	562,337,214	170,417	0.0303%	1.85%
C	COMMUNITY COLLEGE	562,337,214	395,885	0.0704%	4.31%
D	FIRE, TWNSP, & MISC. DIST.	1,621,995,519	306,132	0.0189%	3.33%
E	COUNTY	562,337,214	1,324,304	0.2355%	14.40%
F	CITY OR VILLAGE	108,756,463	842,924	0.7751%	9.17%
G	SCHOOL DISTRICTS	562,337,214	6,067,489	1.0790%	65.99%
	CLAY COUNTY	562,337,214	9,195,229	1.6352%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	15,172,912	243,262	1.6033%	2.65%
B	PUBLIC SERVIC ENTITIES	7,685,811	131,910	1.7163%	1.43%
C	COMM. & INDUST. EQUIP.	7,516,571	148,210	1.9718%	1.61%
D	AGRIC. MACH. & EQUIP.	25,662,505	386,450	1.5059%	4.20%
E	AG-OUTBLDG & FARMSITE LAND	20,697,990	310,699	1.5011%	3.38%
F	AGRICULTURAL LAND	333,994,080	4,989,522	1.4939%	54.26%
G	COMM., INDUST., & MINERAL	34,548,200	653,934	1.8928%	7.11%
H	RESIDENTIAL **	117,059,145	2,331,241	1.9915%	25.35%
	CLAY COUNTY	562,337,214	9,195,229	1.6352%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	15,172,912	2.70%
B	PUBLIC SERVIC ENTITIES	7,685,811	1.37%
C	COMM. & INDUST. EQUIP.	7,516,571	1.34%
D	AGRIC. MACH. & EQUIP.	25,662,505	4.56%
E	AG-OUTBLDG & FARMSITE LAND	20,697,990	3.68%
F	AGRICULTURAL LAND	333,994,080	59.39%
G	COMM., INDUST., & MINERAL	34,548,200	6.14%
H	RESIDENTIAL **	117,059,145	20.82%
	CLAY COUNTY	562,337,214	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

18 CLAY COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01		2000		2001	
	TOTAL VALUE		TOTAL VALUE		Amount Chg	%Chg Value	Average Rates	Average Rates		
COUNTY	547,379,847		562,337,214		14,957,367	2.73%	0.211400	0.235500		
TOWNSHIP	547,379,847		562,337,214		14,957,367	2.73%	0.012536	0.013224		
CITY OR VILLAGE	102,357,931		108,756,463		6,398,532	6.25%	0.759079	0.775056		
FIRE DIST.	446,028,947		454,488,770		8,459,823	1.90%	0.034037	0.040449		
NAT. RESOURCE DIST.	547,379,847		562,337,214		14,957,367	2.73%	0.029631	0.030305		
MISC. DIST.	589,650,191		605,169,535		15,519,344	2.63%	0.007946	0.007920		
ED. SERV. UNIT	547,379,847		562,337,214		14,957,367	2.73%	0.015641	0.015663		
COMMUNITY COLLEGE	547,379,847		562,337,214		14,957,367	2.73%	0.036900	0.070400		
SCHOOLS, CLASS 1-5	547,379,847		562,337,214		14,957,367	2.73%	1.092213	1.032260		
SCHOOLS, CLASS 6	31,360,571		31,688,679		328,108	1.05%				
SCHOOLS, BONDS	270,009,817		279,127,824		9,118,007	3.38%	0.093726	0.094117		
CLAY COUNTY	547,379,847		562,337,214		14,957,367	2.73%	1.622794	1.635181		

TAXES BY SUBDIVISION	2000		2001		2001 % of		'00-'01		2000		2001		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	13.03%	1,157,161	14.40%	1,324,304	53.51%	167,143	14.44%	14,779	1,142,382	19,682	1,304,622	33.17%	14.20%			
TOWNSHIP	0.77%	68,618	0.81%	74,364	1.84%	5,746	8.37%	0	68,618	0	74,364		8.37%			
CITY OR VILLAGE	8.75%	776,978	9.17%	842,924	21.11%	65,946	8.49%	309,609	467,369	374,748	468,175	21.04%	0.17%			
FIRE DIST.	1.71%	151,814	2.00%	183,837	10.25%	32,023	21.09%	4,846	146,968	1,178	182,659	-75.69%	24.28%			
NAT. RESOURCE DIST.	1.83%	162,195	1.85%	170,417	2.63%	8,222	5.07%	0	162,195	0	170,417		5.07%			
MISC. DIST.	0.53%	46,855	0.52%	47,930	0.34%	1,075	2.29%	0	46,855	0	47,930		2.29%			
ED. SERV. UNIT	0.96%	85,618	0.96%	88,078	0.79%	2,459	2.87%	0	85,618	0	88,078		2.87%			
COMMUNITY COLLEGE	2.27%	201,983	4.31%	395,885	62.07%	193,902	96.00%	0	201,983	0	395,885		96.00%			
SCHOOLS, CLASS 1-5 *	67.30%	5,978,555	63.13%	5,804,781	-55.63%	(173,774)	-2.91%	0	5,978,555	0	5,804,781		-2.91%			
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0					
SCHOOLS, BONDS	2.85%	253,069	2.86%	262,707	3.09%	9,638	3.81%	253,069	0	262,707	0	3.81%				
CLAY COUNTY	100.00%	8,882,847	100.00%	9,195,229	100.00%	312,381	3.52%	582,303	8,300,544	658,316	8,536,913	13.05%	2.85%			

VALUE BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates			
AGLAND REAL	60.27%	329,910,295	59.39%	333,994,080	27.30%	4,083,785	1.24%	1,487,137	1,493,895			
AGIMPRV & FRMSITE	3.80%	20,774,335	3.68%	20,697,990	-0.51%	(76,345)	-0.37%	1,491,657	1,501,108			
RESIDENTIAL REAL **	20.23%	110,738,715	20.82%	117,059,145	42.26%	6,320,430	5.71%	1,972,762	1,991,507			
COMM.&IND.&MINRL REAL	6.27%	34,338,245	6.14%	34,548,200	1.40%	209,955	0.61%	1,877,264	1,892,817			
RAILROAD REAL	1.64%	8,970,472	2.20%	12,345,003	22.56%	3,374,531	37.62%	1,596,787	1,602,949			
PUBLIC SERVICE REAL	0.24%	1,295,406	0.24%	1,358,961	0.42%	63,555	4.91%	1,643,190	1,648,778			
SUBTOTAL-REAL	92.45%	506,027,468	92.47%	520,003,379	93.44%	13,975,911	2.76%	1,622,413	1,635,698			
AGRIC PERSONAL	4.66%	25,527,290	4.56%	25,662,505	0.90%	135,215	0.53%	1,492,929	1,505,894			
COMM PERSONAL	1.34%	7,324,116	1.34%	7,516,571	1.29%	192,455	2.63%	2,002,099	1,971,776			
RAILROAD PERSONAL	0.39%	2,131,270	0.50%	2,827,909	4.66%	696,639	32.69%	1,596,889	1,604,639			
PUBLIC SERVICE PERSONAL	1.16%	6,369,703	1.13%	6,326,850	-0.29%	(42,853)	-0.67%	1,746,037	1,730,778			
SUBTOTAL - PERSONAL	7.55%	41,352,379	7.53%	42,333,835	6.56%	981,456	2.37%	1,627,456	1,628,819			
CLAY COUNTY	100.00%	547,379,847	100.00%	562,337,214	100.00%	14,957,367	2.73%	1,622,794	1,635,181			

TAXES BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	55.23%	4,906,218	54.26%	4,989,522	26.67%	83,304	1.70%	172,145	4,734,073	174,301	4,815,222	1.25%	1.71%			
AGIMPRV & FRMSITE	3.49%	309,882	3.38%	310,699	0.26%	817	0.26%	10,997	298,884	10,920	299,779	-0.70%	0.30%			
RESIDENTIAL REAL **	24.59%	2,184,611	25.35%	2,331,241	46.94%	146,630	6.71%	271,331	1,913,280	327,642	2,003,599	20.75%	4.72%			
COMM.&IND.&MINRL REAL	7.26%	644,619	7.11%	653,934	2.98%	9,315	1.45%	70,912	573,708	82,372	571,562	16.16%	-0.37%			
RAILROAD REAL	1.61%	143,239	2.15%	197,884	17.49%	54,645	38.15%	10,561	132,679	14,206	183,678	34.52%	38.44%			
PUBLIC SERVICE REAL	0.24%	21,286	0.24%	22,406	0.36%	1,120	5.26%	1,425	19,861	1,667	20,739	17.04%	4.42%			
SUBTOTAL-REAL	92.42%	8,209,856	92.50%	8,505,687	94.70%	295,832	3.60%	537,370	7,672,486	611,108	7,894,579	13.72%	2.89%			
AGRIC PERSONAL	4.29%	381,104	4.20%	386,450	1.71%	5,346	1.40%	14,282	366,822	14,131	372,319	-1.06%	1.50%			
COMM PERSONAL	1.65%	146,636	1.61%	148,210	0.50%	1,574	1.03%	18,323	128,313	19,628	128,582	7.12%	0.21%			
RAILROAD PERSONAL	0.38%	34,034	0.49%	45,378	3.63%	11,344	33.33%	2,551	31,483	3,285	42,092	28.77%	33.70%			
PUBLIC SERVICE PERSONAL	1.25%	111,217	1.19%	109,504	-0.55%	(1,714)	-1.54%	9,777	101,441	10,164	99,340	3.96%	-2.07%			
SUBTOTAL - PERSONAL	7.58%	672,992	7.50%	689,542	5.30%	16,550	2.46%	44,933	628,059	47,208	642,333	5.06%	2.27%			
CLAY COUNTY	100.00%	8,882,847	100.00%	9,195,229	100.00%	312,381	3.52%	582,303	8,300,544	658,316	8,536,913	13.05%	2.85%			

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 19 COLFAX COUNTY

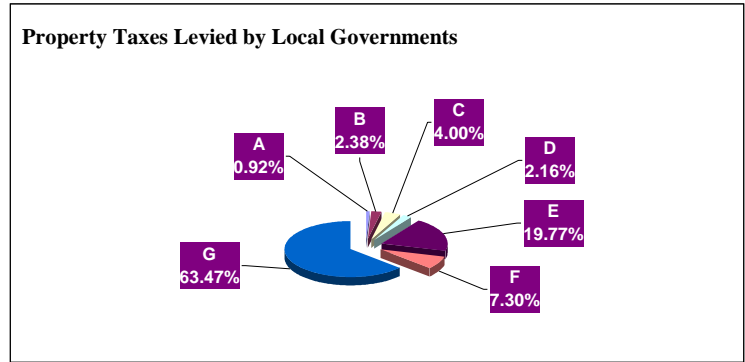
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

19 COLFAX COUNTY

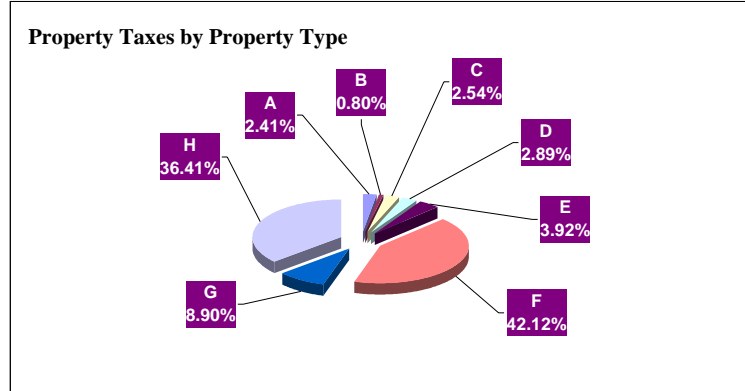
County Seat: Schuyler, NE
 County Population: 10,441
 Real Property Taxable Records: 7,546
 Personal Property Schedules: 1,163

2001 Levels of Value:
 Residential: 96%
 Commercial: 92%
 Agricultural: 76%

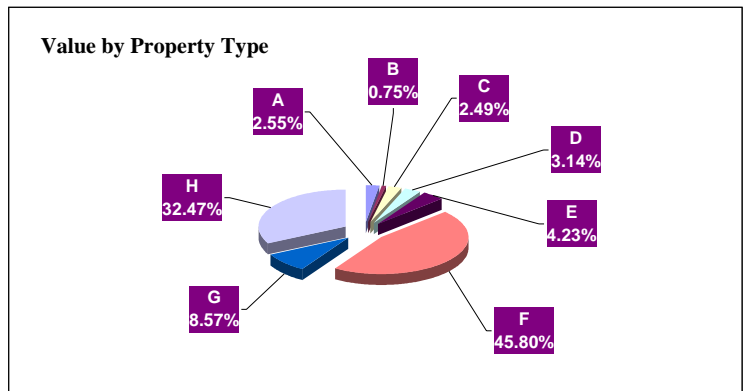
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	572,843,844	92,272	0.0161%	0.92%
B	NAT. RESOURCE DIST.	572,843,844	239,535	0.0418%	2.38%
C	COMMUNITY COLLEGE	572,843,844	403,448	0.0704%	4.00%
D	FIRE, TWNSP, & MISC. DIST.	1,007,248,718	218,130	0.0217%	2.16%
E	COUNTY	572,843,844	1,992,236	0.3478%	19.77%
F	CITY OR VILLAGE	154,310,021	736,064	0.4770%	7.30%
G	SCHOOL DISTRICTS	572,843,844	6,396,443	1.1166%	63.47%
	COLFAX COUNTY	572,843,844	10,078,128	1.7593%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	14,600,965	243,256	1.6660%	2.41%
B	PUBLIC SERVIC ENTITIES	4,297,592	80,648	1.8766%	0.80%
C	COMM. & INDUST. EQUIP.	14,238,525	256,338	1.8003%	2.54%
D	AGRIC. MACH. & EQUIP.	17,972,627	291,496	1.6219%	2.89%
E	AG-OUTBLDG & FARMSITE LAND	24,244,120	394,972	1.6291%	3.92%
F	AGRICULTURAL LAND	262,362,520	4,245,231	1.6181%	42.12%
G	COMM., INDUST., & MINERAL	49,097,715	897,091	1.8272%	8.90%
H	RESIDENTIAL **	186,029,780	3,669,096	1.9723%	36.41%
	COLFAX COUNTY	572,843,844	10,078,128	1.7593%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	14,600,965	2.55%
B	PUBLIC SERVIC ENTITIES	4,297,592	0.75%
C	COMM. & INDUST. EQUIP.	14,238,525	2.49%
D	AGRIC. MACH. & EQUIP.	17,972,627	3.14%
E	AG-OUTBLDG & FARMSITE LAND	24,244,120	4.23%
F	AGRICULTURAL LAND	262,362,520	45.80%
G	COMM., INDUST., & MINERAL	49,097,715	8.57%
H	RESIDENTIAL **	186,029,780	32.47%
	COLFAX COUNTY	572,843,844	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

19 COLFAX COUNTY

Table with 10 columns: VALUE BY SUBDIVISION, 2000 TOTAL VALUE, 2001 TOTAL VALUE, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5, SCHOOLS, CLASS 6, SCHOOLS, BONDS, and COLFAX COUNTY.

Table with 13 columns: TAXES BY SUBDIVISION, % of Total, 2000 TOTAL TAXES, % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5 *, SCHOOLS, CLASS 6 *, SCHOOLS, BONDS, and COLFAX COUNTY.

Table with 10 columns: VALUE BY SECTOR, % of Total, 2000 TOTAL VALUE, % of Total, 2001 TOTAL VALUE, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL **, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, SUBTOTAL-REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, SUBTOTAL - PERSONAL, and COLFAX COUNTY.

Table with 13 columns: TAXES BY SECTOR, % of Total, 2000 TOTAL TAXES, % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL **, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, SUBTOTAL-REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, SUBTOTAL - PERSONAL, and COLFAX COUNTY.

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 20 CUMING COUNTY

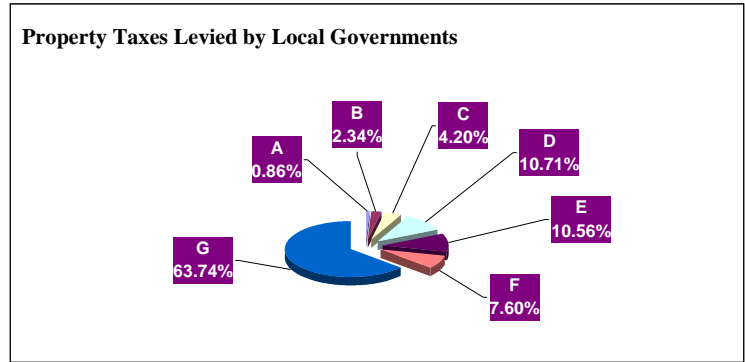
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

20 CUMING COUNTY

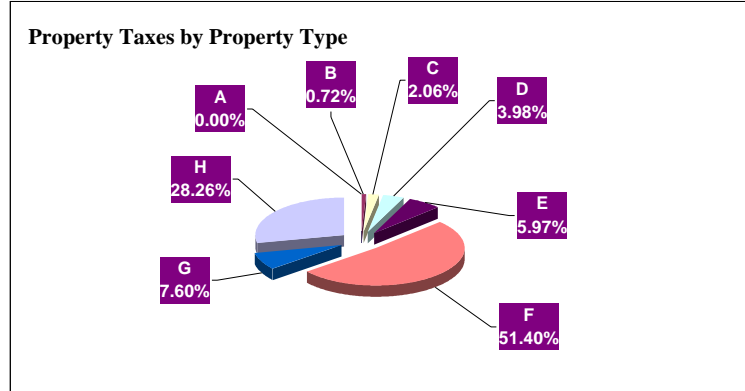
County Seat: West Point, NE
 County Population: 10,203
 Real Property Taxable Records: 8,224
 Personal Property Schedules: 1,483

2001 Levels of Value:
 Residential: 94%
 Commercial: 95%
 Agricultural: 74%

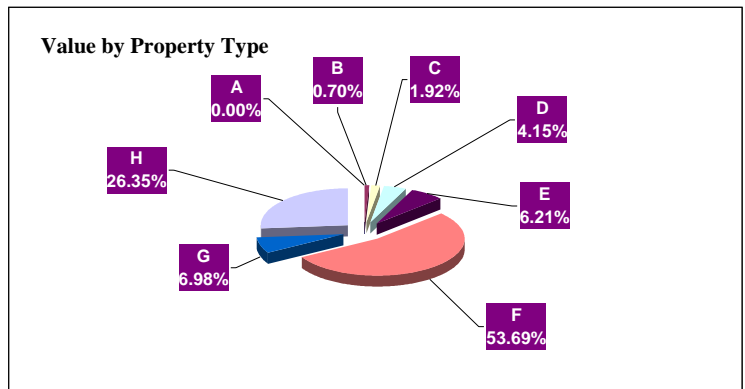
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	716,112,496	100,702	0.0141%	0.86%
B	NAT. RESOURCE DIST.	716,112,496	273,741	0.0382%	2.34%
C	COMMUNITY COLLEGE	716,112,496	490,594	0.0685%	4.20%
D	FIRE, TWNSP, & MISC. DIST.	1,883,688,569	1,251,819	0.0665%	10.71%
E	COUNTY	716,112,496	1,234,499	0.1724%	10.56%
F	CITY OR VILLAGE	191,223,218	888,431	0.4646%	7.60%
G	SCHOOL DISTRICTS	716,112,496	7,453,523	1.0408%	63.74%
	CUMING COUNTY	716,112,496	11,693,310	1.6329%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	5,039,577	84,709	1.6809%	0.72%
C	COMM. & INDUST. EQUIP.	13,755,839	241,222	1.7536%	2.06%
D	AGRIC. MACH. & EQUIP.	29,745,101	465,505	1.5650%	3.98%
E	AG-OUTBLDG & FARMSITE LAND	44,445,097	697,678	1.5698%	5.97%
F	AGRICULTURAL LAND	384,508,750	6,010,460	1.5632%	51.40%
G	COMM., INDUST., & MINERAL	49,949,087	888,828	1.7795%	7.60%
H	RESIDENTIAL **	188,669,045	3,304,908	1.7517%	28.26%
	CUMING COUNTY	716,112,496	11,693,310	1.6329%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	5,039,577	0.70%
C	COMM. & INDUST. EQUIP.	13,755,839	1.92%
D	AGRIC. MACH. & EQUIP.	29,745,101	4.15%
E	AG-OUTBLDG & FARMSITE LAND	44,445,097	6.21%
F	AGRICULTURAL LAND	384,508,750	53.69%
G	COMM., INDUST., & MINERAL	49,949,087	6.98%
H	RESIDENTIAL **	188,669,045	26.35%
	CUMING COUNTY	716,112,496	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

20 CUMING COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates		
COUNTY	711,111,041	716,112,496	716,112,496	716,112,496	5,001,455	0.70%		0.261918		0.172389
TOWNSHIP	550,754,471	555,642,890	555,642,890	555,642,890	4,888,419	0.89%		0.165533		0.167240
CITY OR VILLAGE	190,331,305	191,223,218	191,223,218	191,223,218	891,913	0.47%		0.459510		0.464604
FIRE DIST.	520,779,736	524,889,278	524,889,278	524,889,278	4,109,542	0.79%		0.040971		0.041644
NAT. RESOURCE DIST.	711,111,041	716,112,496	716,112,496	716,112,496	5,001,455	0.70%		0.039223		0.038226
MISC. DIST.	797,486,419	803,156,401	803,156,401	803,156,401	5,669,982	0.71%		0.012686		0.012946
ED. SERV. UNIT	711,111,041	716,112,496	716,112,496	716,112,496	5,001,455	0.70%		0.013686		0.014062
COMMUNITY COLLEGE	711,111,041	716,112,496	716,112,496	716,112,496	5,001,455	0.70%		0.035122		0.068508
SCHOOLS, CLASS 1-5	711,111,041	716,112,496	716,112,496	716,112,496	5,001,455	0.70%		1.055061		0.999413
SCHOOLS, CLASS 6	0	0	0	0	0					
SCHOOLS, BONDS	516,999,756	553,127,793	553,127,793	553,127,793	36,128,037	6.99%		0.042739		0.053622
CUMING COUNTY	711,111,041	716,112,496	716,112,496	716,112,496	5,001,455	0.70%		1.731509		1.632887

TAXES BY SUBDIVISION	2000		2001		2001 % of		'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Bond Taxes			NonBond Taxes	Bond Taxes	NonBond Taxes			
COUNTY	15.13%	1,862,528	10.56%	1,234,499	101.35%	(628,029)	-33.72%	0	1,862,528	0	1,234,499	-33.72%		
TOWNSHIP	7.40%	911,679	7.95%	929,256	-2.84%	17,577	1.93%	0	911,679	0	929,256	1.93%		
CITY OR VILLAGE	7.10%	874,591	7.60%	888,431	-2.23%	13,840	1.58%	73,019	801,571	72,868	815,563	-0.21%	1.75%	
FIRE DIST.	1.73%	213,370	1.87%	218,586	-0.84%	5,216	2.44%	0	213,370	0	218,586	2.44%		
NAT. RESOURCE DIST.	2.27%	278,919	2.34%	273,741	0.84%	(5,178)	-1.86%	0	278,919	0	273,741	-1.86%		
MISC. DIST.	0.82%	101,171	0.89%	103,978	-0.45%	2,807	2.77%	0	101,171	0	103,978	2.77%		
ED. SERV. UNIT	0.79%	97,326	0.86%	100,702	-0.54%	3,376	3.47%	0	97,326	0	100,702	3.47%		
COMMUNITY COLLEGE	2.03%	249,756	4.20%	490,594	-38.87%	240,838	96.43%	0	249,756	0	490,594	96.43%		
SCHOOLS, CLASS 1-5 *	60.93%	7,502,655	61.21%	7,156,924	55.80%	(345,732)	-4.61%	0	7,502,655	0	7,156,924	-4.61%		
SCHOOLS, CLASS 6 *	0	0	0	0	0	0	0	0	0	0	0	0		
SCHOOLS, BONDS	1.79%	220,958	2.54%	296,600	-12.21%	75,641	34.23%	220,958	0	296,600	0	34.23%		
CUMING COUNTY	100.00%	12,312,953	100.00%	11,693,310	100.00%	(619,643)	-5.03%	293,978	12,018,976	369,468	11,323,842	25.68%	-5.78%	

VALUE BY SECTOR	2000		2001		2001 % of		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Average Rates			Average Rates			
AGLAND REAL	54.06%	384,456,170	53.69%	384,508,750	1.05%	52,580	0.01%		1.654926		1.563153	
AGIMPRV & FRMSITE	6.02%	42,797,905	6.21%	44,445,097	32.93%	1,647,192	3.85%		1.658671		1.569752	
RESIDENTIAL REAL **	25.99%	184,786,010	26.35%	188,669,045	77.64%	3,883,035	2.10%		1.861672		1.751696	
COMM.&IND.&MINRL REAL	6.95%	49,420,507	6.98%	49,949,087	10.57%	528,580	1.07%		1.898521		1.779468	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0	0					
PUBLIC SERVICE REAL	0.10%	742,396	0.10%	743,478	0.02%	1,082	0.15%		1.784919		1.680882	
SUBTOTAL-REAL	93.12%	662,202,988	93.33%	668,315,457	122.21%	6,112,469	0.92%		1.731185		1.633117	
AGRIC PERSONAL	4.21%	29,930,755	4.15%	29,745,101	-3.71%	(185,654)	-0.62%		1.650068		1.564980	
COMM PERSONAL	2.04%	14,492,147	1.92%	13,755,839	-14.72%	(736,308)	-5.08%		1.898874		1.753598	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0	0					
PUBLIC SERVICE PERSONAL	0.63%	4,485,151	0.60%	4,296,099	-3.78%	(189,052)	-4.22%		1.782016		1.680874	
SUBTOTAL - PERSONAL	6.88%	48,908,053	6.67%	47,797,039	-22.21%	(1,111,014)	-2.27%		1.735893		1.629680	
CUMING COUNTY	100.00%	711,111,041	100.00%	716,112,496	100.00%	5,001,455	0.70%		1.731509		1.632887	

TAXES BY SECTOR	2000		2001		2001 % of		'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Bond Taxes			NonBond Taxes	Bond Taxes	NonBond Taxes			
AGLAND REAL	51.67%	6,362,467	51.40%	6,010,460	56.81%	(352,006)	-5.53%	122,166	6,240,300	173,894	5,836,566	42.34%	-6.47%	
AGIMPRV & FRMSITE	5.77%	709,876	5.97%	697,678	1.97%	(12,199)	-1.72%	15,901	693,976	21,770	675,908	36.91%	-2.60%	
RESIDENTIAL REAL **	27.94%	3,440,109	28.26%	3,304,908	21.82%	(135,201)	-3.93%	102,627	3,337,482	115,738	3,189,170	12.78%	-4.44%	
COMM.&IND.&MINRL REAL	7.62%	938,259	7.60%	888,828	7.98%	(49,431)	-5.27%	31,751	906,507	33,922	854,906	6.84%	-5.69%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0	0	0	0	0	0	0	0	
PUBLIC SERVICE REAL	0.11%	13,251	0.11%	12,497	0.12%	(754)	-5.69%	345	12,906	406	12,091	17.51%	-6.31%	
SUBTOTAL-REAL	93.10%	11,463,962	93.34%	10,914,371	88.69%	(549,590)	-4.79%	272,791	11,191,171	345,730	10,568,642	26.74%	-5.56%	
AGRIC PERSONAL	4.01%	493,878	3.98%	465,505	4.58%	(28,373)	-5.74%	9,267	484,611	12,408	453,096	33.90%	-6.50%	
COMM PERSONAL	2.23%	275,188	2.06%	241,222	5.48%	(33,966)	-12.34%	9,927	265,261	9,028	232,194	-9.05%	-12.47%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0	0	0	0	0	0	0	0	
PUBLIC SERVICE PERSONAL	0.65%	79,926	0.62%	72,212	1.24%	(7,714)	-9.65%	1,993	77,933	2,302	69,910	15.47%	-10.29%	
SUBTOTAL - PERSONAL	6.90%	848,991	6.66%	778,939	11.31%	(70,053)	-8.25%	21,187	827,804	23,738	755,201	12.04%	-8.77%	
CUMING COUNTY	100.00%	12,312,953	100.00%	11,693,310	100.00%	(619,643)	-5.03%	293,978	12,018,976	369,468	11,323,842	25.68%	-5.78%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 21 CUSTER COUNTY

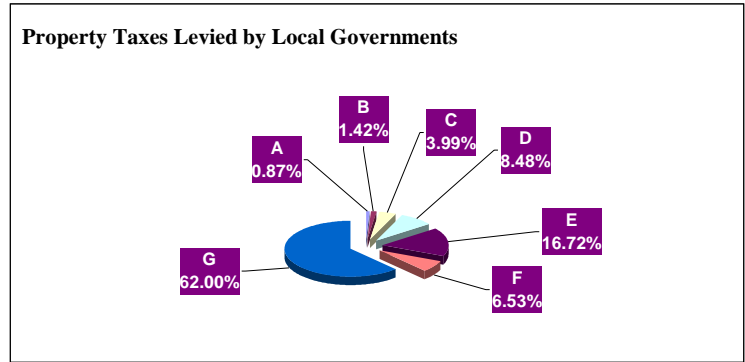
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

21 CUSTER COUNTY

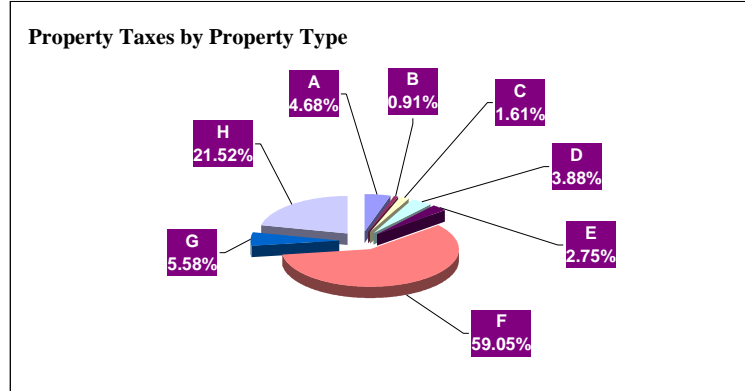
County Seat: Broken Bow, NE
 County Population: 11,793
 Real Property Taxable Records: 13,883
 Personal Property Schedules: 1,643

2001 Levels of Value:
 Residential: 96%
 Commercial: 98%
 Agricultural: 74%

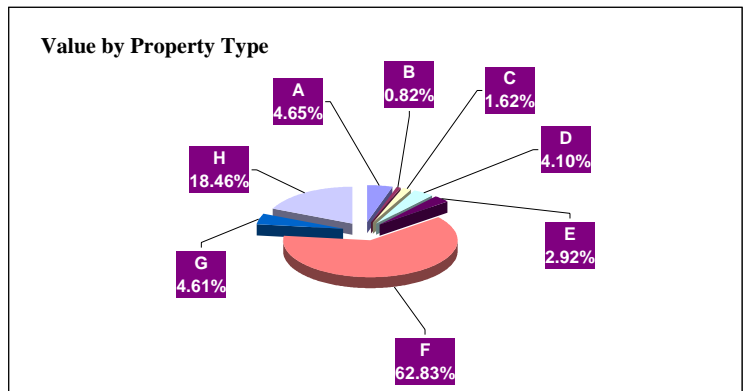
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	841,488,556	126,223	0.0150%	0.87%
B	NAT. RESOURCE DIST.	852,784,264	206,412	0.0242%	1.42%
C	COMMUNITY COLLEGE	852,784,265	580,644	0.0681%	3.99%
D	FIRE, TWNSP, & MISC. DIST.	2,740,047,644	1,234,542	0.0451%	8.48%
E	COUNTY	852,784,265	2,434,597	0.2855%	16.72%
F	CITY OR VILLAGE	143,259,317	951,203	0.6640%	6.53%
G	SCHOOL DISTRICTS	852,784,525	9,027,376	1.0586%	62.00%
	CUSTER COUNTY	852,784,265	14,560,998	1.7075%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	39,684,172	681,843	1.7182%	4.68%
B	PUBLIC SERVIC ENTITIES	6,976,645	133,106	1.9079%	0.91%
C	COMM. & INDUST. EQUIP.	13,783,276	235,156	1.7061%	1.61%
D	AGRIC. MACH. & EQUIP.	34,957,307	564,412	1.6146%	3.88%
E	AG-OUTBLDG & FARMSITE LAND	24,863,955	401,086	1.6131%	2.75%
F	AGRICULTURAL LAND	535,767,320	8,598,972	1.6050%	59.05%
G	COMM., INDUST., & MINERAL	39,314,380	813,192	2.0684%	5.58%
H	RESIDENTIAL **	157,437,210	3,133,231	1.9901%	21.52%
	CUSTER COUNTY	852,784,265	14,560,998	1.7075%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	39,684,172	4.65%
B	PUBLIC SERVIC ENTITIES	6,976,645	0.82%
C	COMM. & INDUST. EQUIP.	13,783,276	1.62%
D	AGRIC. MACH. & EQUIP.	34,957,307	4.10%
E	AG-OUTBLDG & FARMSITE LAND	24,863,955	2.92%
F	AGRICULTURAL LAND	535,767,320	62.83%
G	COMM., INDUST., & MINERAL	39,314,380	4.61%
H	RESIDENTIAL **	157,437,210	18.46%
	CUSTER COUNTY	852,784,265	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 22 DAKOTA COUNTY

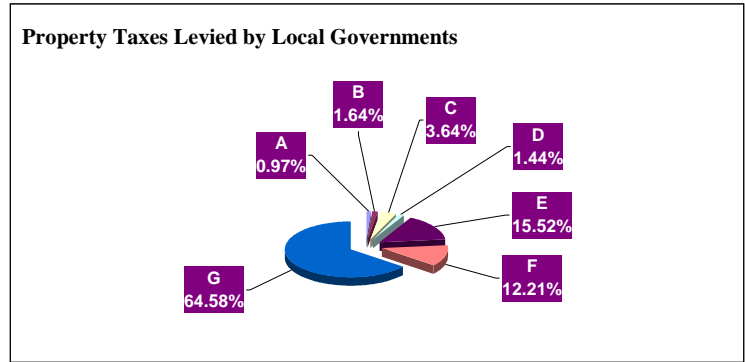
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

22 DAKOTA COUNTY

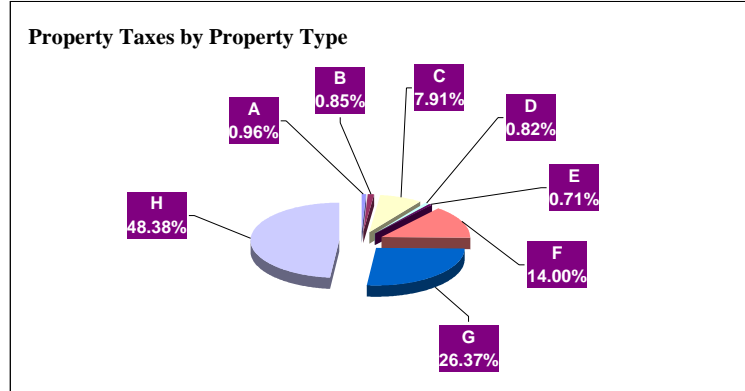
County Seat: Dakota City, NE
 County Population: 20,253
 Real Property Taxable Records: 9,552
 Personal Property Schedules: 791

2001 Levels of Value:
 Residential: 96%
 Commercial: 96%
 Agricultural: 77%

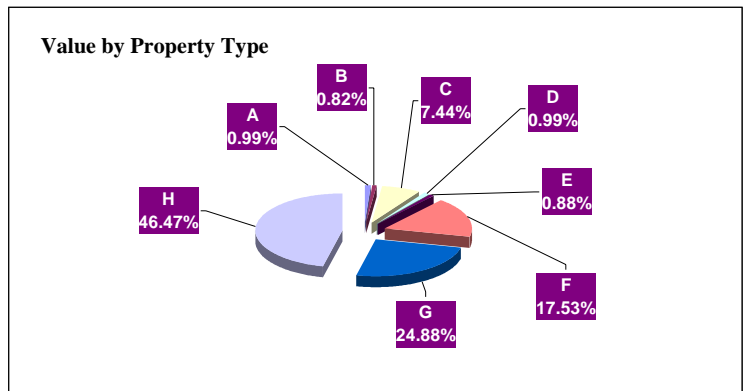
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	807,866,212	147,840	0.0183%	0.97%
B	NAT. RESOURCE DIST.	807,866,210	248,690	0.0308%	1.64%
C	COMMUNITY COLLEGE	807,866,212	553,454	0.0685%	3.64%
D	FIRE, TWNSP, & MISC. DIST.	1,970,365,072	219,170	0.0111%	1.44%
E	COUNTY	807,866,212	2,358,964	0.2920%	15.52%
F	CITY OR VILLAGE	463,795,508	1,855,493	0.4001%	12.21%
G	SCHOOL DISTRICTS	807,866,208	9,815,730	1.2150%	64.58%
	DAKOTA COUNTY	807,866,212	15,199,341	1.8814%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	7,974,802	145,870	1.8291%	0.96%
B	PUBLIC SERVIC ENTITIES	6,622,431	129,218	1.9512%	0.85%
C	COMM. & INDUST. EQUIP.	60,084,669	1,202,417	2.0012%	7.91%
D	AGRIC. MACH. & EQUIP.	7,999,025	123,902	1.5490%	0.82%
E	AG-OUTBLDG & FARMSITE LAND	7,136,060	107,807	1.5107%	0.71%
F	AGRICULTURAL LAND	141,579,190	2,127,493	1.5027%	14.00%
G	COMM., INDUST., & MINERAL	201,027,835	4,008,606	1.9941%	26.37%
H	RESIDENTIAL **	375,442,200	7,354,027	1.9588%	48.38%
	DAKOTA COUNTY	807,866,212	15,199,341	1.8814%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	7,974,802	0.99%
B	PUBLIC SERVIC ENTITIES	6,622,431	0.82%
C	COMM. & INDUST. EQUIP.	60,084,669	7.44%
D	AGRIC. MACH. & EQUIP.	7,999,025	0.99%
E	AG-OUTBLDG & FARMSITE LAND	7,136,060	0.88%
F	AGRICULTURAL LAND	141,579,190	17.53%
G	COMM., INDUST., & MINERAL	201,027,835	24.88%
H	RESIDENTIAL **	375,442,200	46.47%
	DAKOTA COUNTY	807,866,212	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 23 DAWES COUNTY

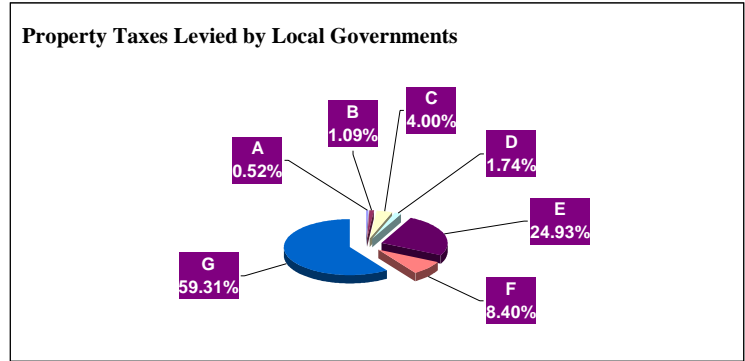
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

23 DAWES COUNTY

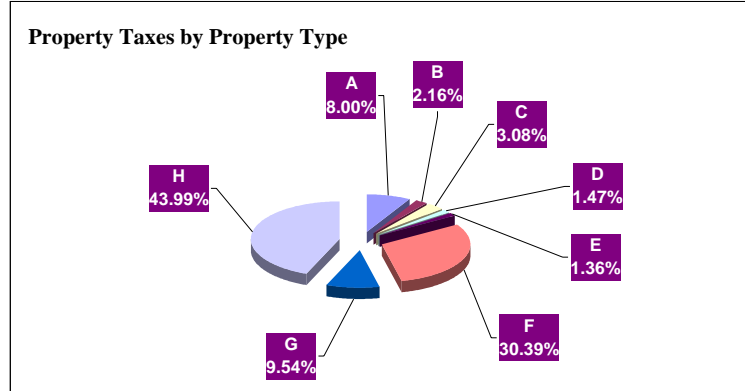
County Seat: Chadron, NE
 County Population: 9,060
 Real Property Taxable Records: 7,005
 Personal Property Schedules: 689

2001 Levels of Value:
 Residential: 96%
 Commercial: 92%
 Agricultural: 78%

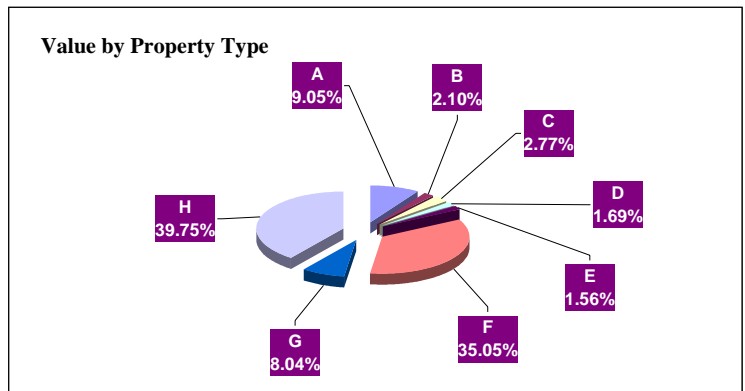
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	203,524,551	35,418	0.0174%	0.52%
B	NAT. RESOURCE DIST.	347,546,211	73,447	0.0211%	1.09%
C	COMMUNITY COLLEGE	347,546,211	270,634	0.0779%	4.00%
D	FIRE, TWNSP, & MISC. DIST.	565,730,187	117,789	0.0208%	1.74%
E	COUNTY	347,546,211	1,685,846	0.4851%	24.93%
F	CITY OR VILLAGE	129,362,235	567,968	0.4391%	8.40%
G	SCHOOL DISTRICTS	347,546,211	4,010,839	1.1540%	59.31%
	DAWES COUNTY	347,546,211	6,761,941	1.9456%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	31,451,943	541,035	1.7202%	8.00%
B	PUBLIC SERVIC ENTITIES	7,286,704	146,355	2.0085%	2.16%
C	COMM. & INDUST. EQUIP.	9,610,739	208,474	2.1692%	3.08%
D	AGRIC. MACH. & EQUIP.	5,878,639	99,091	1.6856%	1.47%
E	AG-OUTBLDG & FARMSITE LAND	5,429,395	92,051	1.6954%	1.36%
F	AGRICULTURAL LAND	121,803,130	2,054,783	1.6870%	30.39%
G	COMM., INDUST., & MINERAL	27,942,186	645,265	2.3093%	9.54%
H	RESIDENTIAL **	138,143,475	2,974,886	2.1535%	43.99%
	DAWES COUNTY	347,546,211	6,761,941	1.9456%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	31,451,943	9.05%
B	PUBLIC SERVIC ENTITIES	7,286,704	2.10%
C	COMM. & INDUST. EQUIP.	9,610,739	2.77%
D	AGRIC. MACH. & EQUIP.	5,878,639	1.69%
E	AG-OUTBLDG & FARMSITE LAND	5,429,395	1.56%
F	AGRICULTURAL LAND	121,803,130	35.05%
G	COMM., INDUST., & MINERAL	27,942,186	8.04%
H	RESIDENTIAL **	138,143,475	39.75%
	DAWES COUNTY	347,546,211	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

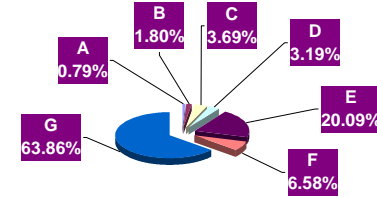
24 DAWSON COUNTY

County Seat: Lexington, NE
 County Population: 24,365
 Real Property Taxable Records: 14,194
 Personal Property Schedules: 1,805

2001 Levels of Value:
 Residential: 96%
 Commercial: 100%
 Agricultural: 74%

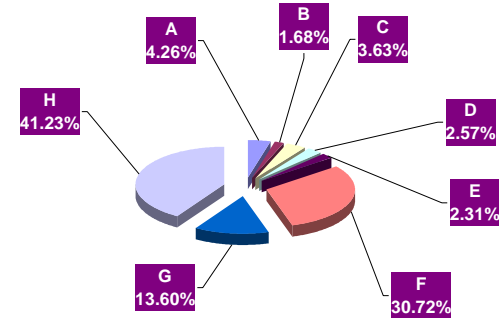
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,247,312,825	188,472	0.0151%	0.79%
B	NAT. RESOURCE DIST.	1,247,312,823	427,206	0.0343%	1.80%
C	COMMUNITY COLLEGE	1,247,312,823	878,470	0.0704%	3.69%
D	FIRE, TWNSP, & MISC. DIST.	2,928,734,541	757,861	0.0259%	3.19%
E	COUNTY	1,247,312,823	4,779,178	0.3832%	20.09%
F	CITY OR VILLAGE	468,539,303	1,565,105	0.3340%	6.58%
G	SCHOOL DISTRICTS	1,247,312,819	15,189,541	1.2178%	63.86%
	DAWSON COUNTY	1,247,312,823	23,785,833	1.9070%	100.00%

Property Taxes Levied by Local Governments



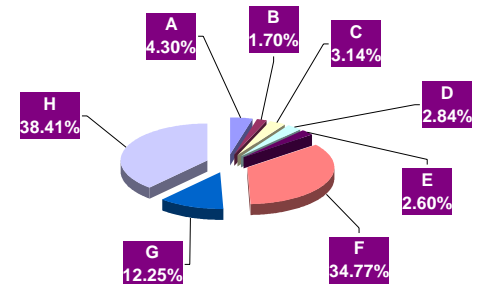
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	53,587,097	1,012,216	1.8889%	4.26%
B	PUBLIC SERVIC ENTITIES	21,162,432	399,297	1.8868%	1.68%
C	COMM. & INDUST. EQUIP.	39,107,480	863,788	2.2088%	3.63%
D	AGRIC. MACH. & EQUIP.	35,440,541	611,942	1.7267%	2.57%
E	AG-OUTBLDG & FARMSITE LAND	32,464,553	549,661	1.6931%	2.31%
F	AGRICULTURAL LAND	433,676,748	7,307,011	1.6849%	30.72%
G	COMM., INDUST., & MINERAL	152,792,322	3,233,861	2.1165%	13.60%
H	RESIDENTIAL **	479,081,650	9,808,056	2.0473%	41.23%
	DAWSON COUNTY	1,247,312,823	23,785,833	1.9070%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	53,587,097	4.30%
B	PUBLIC SERVIC ENTITIES	21,162,432	1.70%
C	COMM. & INDUST. EQUIP.	39,107,480	3.14%
D	AGRIC. MACH. & EQUIP.	35,440,541	2.84%
E	AG-OUTBLDG & FARMSITE LAND	32,464,553	2.60%
F	AGRICULTURAL LAND	433,676,748	34.77%
G	COMM., INDUST., & MINERAL	152,792,322	12.25%
H	RESIDENTIAL **	479,081,650	38.41%
	DAWSON COUNTY	1,247,312,823	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 25 DEUEL COUNTY

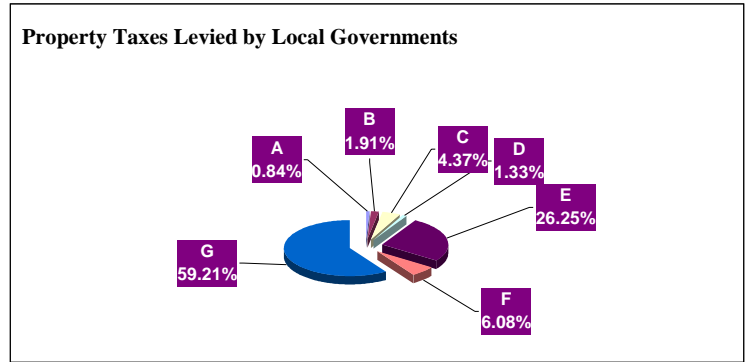
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

25 DEUEL COUNTY

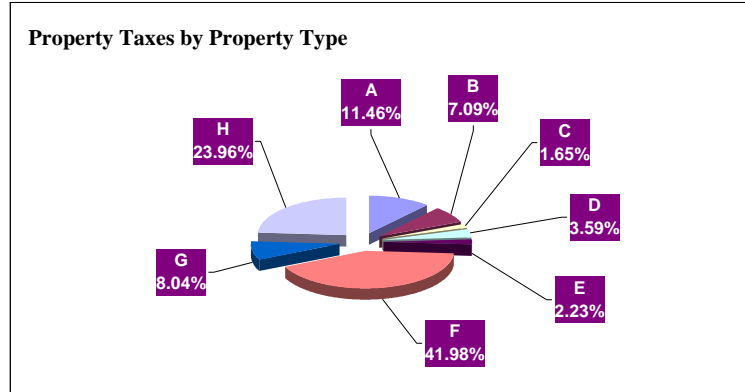
County Seat: Chappell, NE
 County Population: 2,098
 Real Property Taxable Records: 2,341
 Personal Property Schedules: 312

2001 Levels of Value:
 Residential: 94%
 Commercial: 96%
 Agricultural: 76%

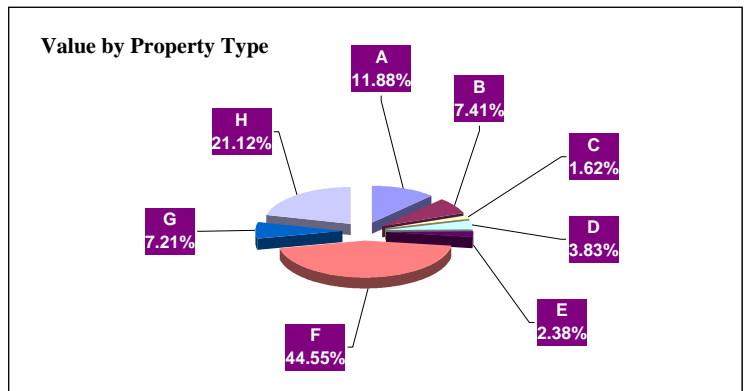
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	168,201,205	25,230	0.0150%	0.84%
B	NAT. RESOURCE DIST.	168,201,205	57,227	0.0340%	1.91%
C	COMMUNITY COLLEGE	168,201,205	130,953	0.0779%	4.37%
D	FIRE, TWNSP, & MISC. DIST.	382,848,390	39,984	0.0104%	1.33%
E	COUNTY	168,201,205	786,890	0.4678%	26.25%
F	CITY OR VILLAGE	36,268,784	182,188	0.5023%	6.08%
G	SCHOOL DISTRICTS	168,201,205	1,774,723	1.0551%	59.21%
	DEUEL COUNTY	168,201,205	2,997,195	1.7819%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	19,987,659	343,515	1.7186%	11.46%
B	PUBLIC SERVIC ENTITIES	12,459,089	212,601	1.7064%	7.09%
C	COMM. & INDUST. EQUIP.	2,722,933	49,387	1.8138%	1.65%
D	AGRIC. MACH. & EQUIP.	6,449,534	107,656	1.6692%	3.59%
E	AG-OUTBLDG & FARMSITE LAND	3,995,550	66,790	1.6716%	2.23%
F	AGRICULTURAL LAND	74,939,905	1,258,141	1.6789%	41.98%
G	COMM., INDUST., & MINERAL	12,119,528	241,109	1.9894%	8.04%
H	RESIDENTIAL **	35,527,007	717,997	2.0210%	23.96%
	DEUEL COUNTY	168,201,205	2,997,195	1.7819%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	19,987,659	11.88%
B	PUBLIC SERVIC ENTITIES	12,459,089	7.41%
C	COMM. & INDUST. EQUIP.	2,722,933	1.62%
D	AGRIC. MACH. & EQUIP.	6,449,534	3.83%
E	AG-OUTBLDG & FARMSITE LAND	3,995,550	2.38%
F	AGRICULTURAL LAND	74,939,905	44.55%
G	COMM., INDUST., & MINERAL	12,119,528	7.21%
H	RESIDENTIAL **	35,527,007	21.12%
	DEUEL COUNTY	168,201,205	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 26 DIXON COUNTY

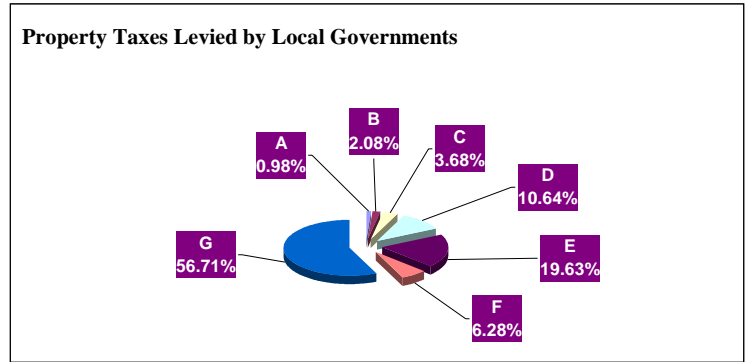
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

26 DIXON COUNTY

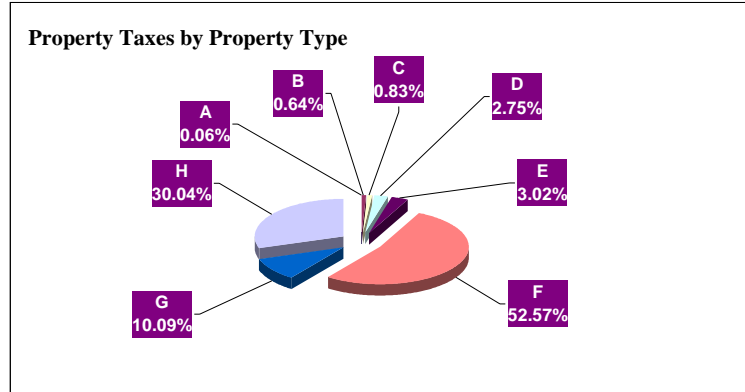
County Seat: Ponca, NE
 County Population: 6,339
 Real Property Taxable Records: 5,327
 Personal Property Schedules: 690

2001 Levels of Value:
 Residential: 93%
 Commercial: 98%
 Agricultural: 75%

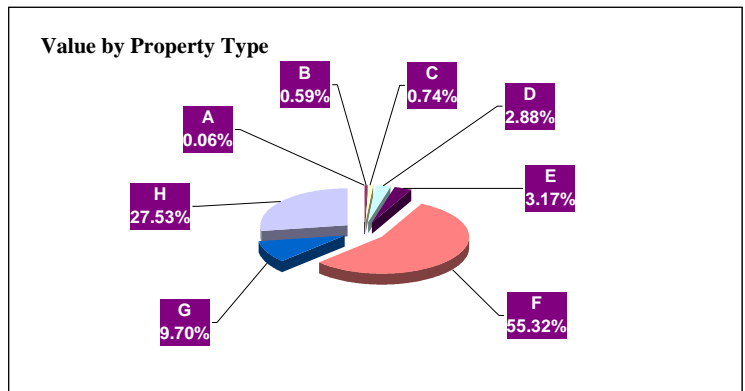
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	356,915,795	65,316	0.0183%	0.98%
B	NAT. RESOURCE DIST.	356,915,795	138,324	0.0388%	2.08%
C	COMMUNITY COLLEGE	356,915,795	244,516	0.0685%	3.68%
D	FIRE, TWNSP, & MISC. DIST.	972,357,600	707,603	0.0728%	10.64%
E	COUNTY	356,915,795	1,305,170	0.3657%	19.63%
F	CITY OR VILLAGE	79,625,860	417,601	0.5245%	6.28%
G	SCHOOL DISTRICTS	356,915,793	3,771,360	1.0567%	56.71%
	DIXON COUNTY	356,915,795	6,649,888	1.8632%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	214,887	3,913	1.8209%	0.06%
B	PUBLIC SERVIC ENTITIES	2,099,197	42,304	2.0153%	0.64%
C	COMM. & INDUST. EQUIP.	2,652,684	55,517	2.0929%	0.83%
D	AGRIC. MACH. & EQUIP.	10,290,979	182,684	1.7752%	2.75%
E	AG-OUTBLDG & FARMSITE LAND	11,321,789	201,008	1.7754%	3.02%
F	AGRICULTURAL LAND	197,437,120	3,495,762	1.7706%	52.57%
G	COMM., INDUST., & MINERAL	34,638,204	671,214	1.9378%	10.09%
H	RESIDENTIAL **	98,260,935	1,997,486	2.0328%	30.04%
	DIXON COUNTY	356,915,795	6,649,888	1.8632%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	214,887	0.06%
B	PUBLIC SERVIC ENTITIES	2,099,197	0.59%
C	COMM. & INDUST. EQUIP.	2,652,684	0.74%
D	AGRIC. MACH. & EQUIP.	10,290,979	2.88%
E	AG-OUTBLDG & FARMSITE LAND	11,321,789	3.17%
F	AGRICULTURAL LAND	197,437,120	55.32%
G	COMM., INDUST., & MINERAL	34,638,204	9.70%
H	RESIDENTIAL **	98,260,935	27.53%
	DIXON COUNTY	356,915,795	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 27 DODGE COUNTY

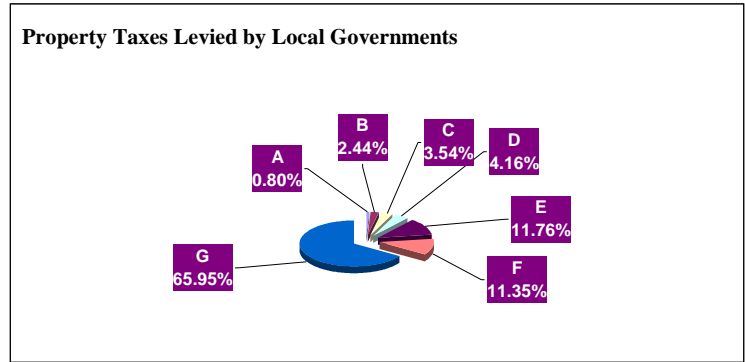
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

27 DODGE COUNTY

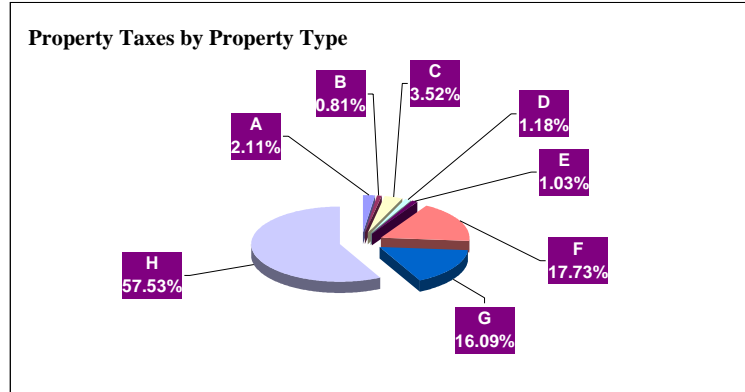
County Seat: Fremont, NE
 County Population: 36,160
 Real Property Taxable Records: 18,727
 Personal Property Schedules: 2,194

2001 Levels of Value:
 Residential: 93%
 Commercial: 95%
 Agricultural: 77%

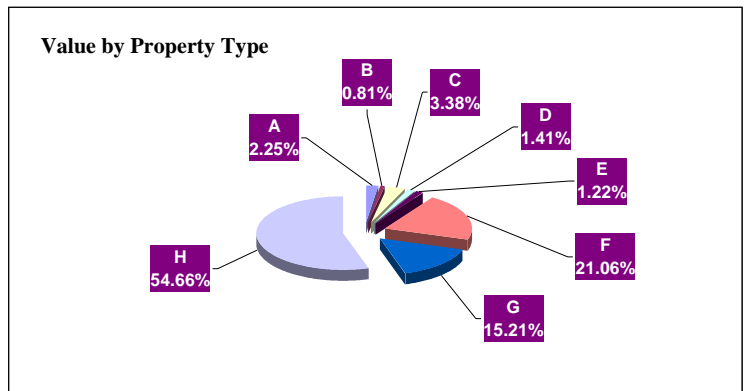
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,820,621,860	255,254	0.0140%	0.80%
B	NAT. RESOURCE DIST.	1,820,621,858	780,038	0.0428%	2.44%
C	COMMUNITY COLLEGE	1,820,621,859	1,130,609	0.0621%	3.54%
D	FIRE, TWNSP, & MISC. DIST.	3,521,869,568	1,326,841	0.0377%	4.16%
E	COUNTY	1,820,621,859	3,754,120	0.2062%	11.76%
F	CITY OR VILLAGE	1,066,226,749	3,622,892	0.3398%	11.35%
G	SCHOOL DISTRICTS	1,820,621,859	21,052,376	1.1563%	65.95%
	DODGE COUNTY	1,820,621,859	31,922,128	1.7534%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	40,936,003	675,000	1.6489%	2.11%
B	PUBLIC SERVIC ENTITIES	14,687,461	257,041	1.7501%	0.81%
C	COMM. & INDUST. EQUIP.	61,453,536	1,123,972	1.8290%	3.52%
D	AGRIC. MACH. & EQUIP.	25,645,864	377,987	1.4739%	1.18%
E	AG-OUTBLDG & FARMSITE LAND	22,229,365	328,708	1.4787%	1.03%
F	AGRICULTURAL LAND	383,467,815	5,659,824	1.4760%	17.73%
G	COMM., INDUST., & MINERAL	276,972,600	5,135,751	1.8542%	16.09%
H	RESIDENTIAL **	995,229,215	18,363,846	1.8452%	57.53%
	DODGE COUNTY	1,820,621,859	31,922,128	1.7534%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	40,936,003	2.25%
B	PUBLIC SERVIC ENTITIES	14,687,461	0.81%
C	COMM. & INDUST. EQUIP.	61,453,536	3.38%
D	AGRIC. MACH. & EQUIP.	25,645,864	1.41%
E	AG-OUTBLDG & FARMSITE LAND	22,229,365	1.22%
F	AGRICULTURAL LAND	383,467,815	21.06%
G	COMM., INDUST., & MINERAL	276,972,600	15.21%
H	RESIDENTIAL **	995,229,215	54.66%
	DODGE COUNTY	1,820,621,859	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

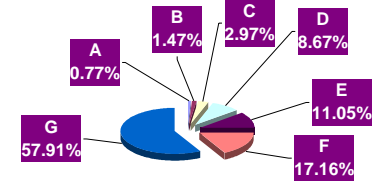
28 DOUGLAS COUNTY

County Seat: Omaha, NE
 County Population: 463,585
 Real Property Taxable Records: 169,064
 Personal Property Schedules: 14,144

2001 Levels of Value:
 Residential: 95%
 Commercial: 98%
 Agricultural: --

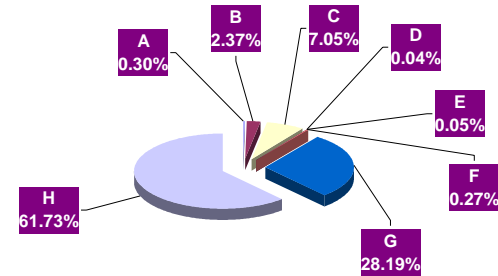
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	23,509,219,915	3,783,635	0.0161%	0.77%
B	NAT. RESOURCE DIST.	23,509,219,915	7,224,369	0.0307%	1.47%
C	COMMUNITY COLLEGE	23,509,219,915	14,599,224	0.0621%	2.97%
D	FIRE, TWNSP, & MISC. DIST.	74,521,099,155	42,630,132	0.0572%	8.67%
E	COUNTY	23,509,219,915	54,308,664	0.2310%	11.05%
F	CITY OR VILLAGE	19,313,467,185	84,317,110	0.4366%	17.16%
G	SCHOOL DISTRICTS	23,509,219,915	284,565,824	1.2104%	57.91%
	DOUGLAS COUNTY	23,509,219,915	491,428,956	2.0904%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	73,698,965	1,453,375	1.9720%	0.30%
B	PUBLIC SERVIC ENTITIES	576,952,425	11,625,091	2.0149%	2.37%
C	COMM. & INDUST. EQUIP.	1,689,024,180	34,659,984	2.0521%	7.05%
D	AGRIC. MACH. & EQUIP.	11,120,365	183,731	1.6522%	0.04%
E	AG-OUTBLDG & FARMSITE LAND	16,356,005	260,995	1.5957%	0.05%
F	AGRICULTURAL LAND	83,658,715	1,329,630	1.5893%	0.27%
G	COMM., INDUST., & MINERAL	6,687,318,400	138,557,656	2.0719%	28.19%
H	RESIDENTIAL **	14,371,090,860	303,358,497	2.1109%	61.73%
	DOUGLAS COUNTY	23,509,219,915	491,428,956	2.0904%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	73,698,965	0.31%
B	PUBLIC SERVIC ENTITIES	576,952,425	2.45%
C	COMM. & INDUST. EQUIP.	1,689,024,180	7.18%
D	AGRIC. MACH. & EQUIP.	11,120,365	0.05%
E	AG-OUTBLDG & FARMSITE LAND	16,356,005	0.07%
F	AGRICULTURAL LAND	83,658,715	0.36%
G	COMM., INDUST., & MINERAL	6,687,318,400	28.45%
H	RESIDENTIAL **	14,371,090,860	61.13%
	DOUGLAS COUNTY	23,509,219,915	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

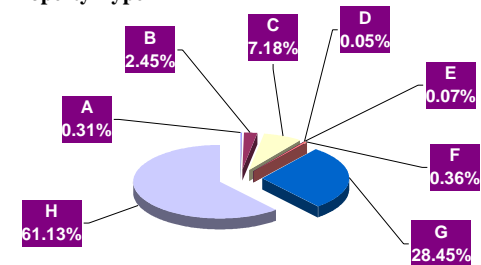


TABLE 19A # 29 DUNDY COUNTY

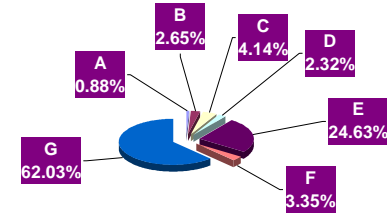
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

29 DUNDY COUNTY County Seat: Benkelman, NE
 County Population: 2,292
 Real Property Taxable Records: 3,711
 Personal Property Schedules: 583

2001 Levels of Value:
 Residential: 96%
 Commercial: 100%
 Agricultural: 76%

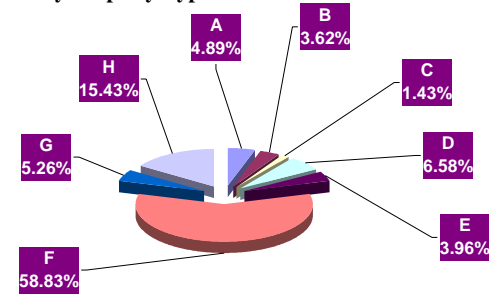
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	240,005,029	34,623	0.0144%	0.88%
B	NAT. RESOURCE DIST.	240,005,029	104,868	0.0437%	2.65%
C	COMMUNITY COLLEGE	240,005,029	163,415	0.0681%	4.14%
D	FIRE, TWNSP, & MISC. DIST.	909,431,510	91,799	0.0101%	2.32%
E	COUNTY	240,005,029	973,017	0.4054%	24.63%
F	CITY OR VILLAGE	23,896,363	132,144	0.5530%	3.35%
G	SCHOOL DISTRICTS	240,005,033	2,450,621	1.0211%	62.03%
	DUNDY COUNTY	240,005,029	3,950,487	1.6460%	100.00%

Property Taxes Levied by Local Governments



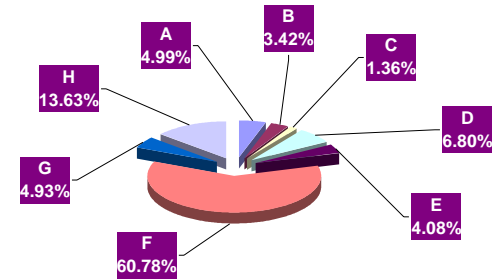
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	11,973,626	193,365	1.6149%	4.89%
B	PUBLIC SERVIC ENTITIES	8,219,504	142,938	1.7390%	3.62%
C	COMM. & INDUST. EQUIP.	3,265,140	56,575	1.7327%	1.43%
D	AGRIC. MACH. & EQUIP.	16,321,260	259,871	1.5922%	6.58%
E	AG-OUTBLDG & FARMSITE LAND	9,797,507	156,330	1.5956%	3.96%
F	AGRICULTURAL LAND	145,879,498	2,324,147	1.5932%	58.83%
G	COMM., INDUST., & MINERAL	11,836,263	207,788	1.7555%	5.26%
H	RESIDENTIAL **	32,712,231	609,473	1.8631%	15.43%
	DUNDY COUNTY	240,005,029	3,950,487	1.6460%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	11,973,626	4.99%
B	PUBLIC SERVIC ENTITIES	8,219,504	3.42%
C	COMM. & INDUST. EQUIP.	3,265,140	1.36%
D	AGRIC. MACH. & EQUIP.	16,321,260	6.80%
E	AG-OUTBLDG & FARMSITE LAND	9,797,507	4.08%
F	AGRICULTURAL LAND	145,879,498	60.78%
G	COMM., INDUST., & MINERAL	11,836,263	4.93%
H	RESIDENTIAL **	32,712,231	13.63%
	DUNDY COUNTY	240,005,029	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

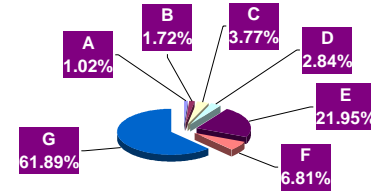
30 FILLMORE COUNTY

County Seat: Geneva, NE
 County Population: 6,634
 Real Property Taxable Records: 6,461
 Personal Property Schedules: 1,281

2001 Levels of Value:
 Residential: 100%
 Commercial: 97%
 Agricultural: 76%

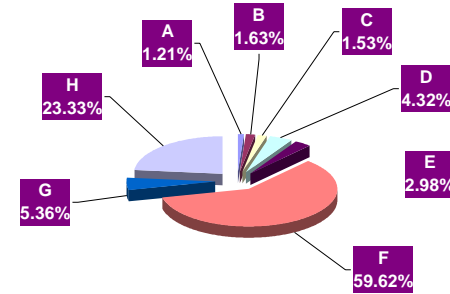
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	625,696,756	107,921	0.0172%	1.02%
B	NAT. RESOURCE DIST.	625,696,753	181,118	0.0289%	1.72%
C	COMMUNITY COLLEGE	625,696,753	397,943	0.0636%	3.77%
D	FIRE, TWNSP, & MISC. DIST.	2,390,710,168	299,451	0.0125%	2.84%
E	COUNTY	625,696,753	2,316,129	0.3702%	21.95%
F	CITY OR VILLAGE	112,076,849	718,274	0.6409%	6.81%
G	SCHOOL DISTRICTS	625,696,755	6,529,816	1.0436%	61.89%
	FILLMORE COUNTY	625,696,753	10,550,652	1.6862%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	7,411,174	127,706	1.7232%	1.21%
B	PUBLIC SERVIC ENTITIES	10,076,954	172,335	1.7102%	1.63%
C	COMM. & INDUST. EQUIP.	8,179,414	161,664	1.9765%	1.53%
D	AGRIC. MACH. & EQUIP.	28,933,101	456,181	1.5767%	4.32%
E	AG-OUTBLDG & FARMSITE LAND	20,051,130	314,752	1.5697%	2.98%
F	AGRICULTURAL LAND	400,124,790	6,290,693	1.5722%	59.62%
G	COMM., INDUST., & MINERAL	27,671,535	565,558	2.0438%	5.36%
H	RESIDENTIAL **	123,248,655	2,461,763	1.9974%	23.33%
	FILLMORE COUNTY	625,696,753	10,550,652	1.6862%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	7,411,174	1.18%
B	PUBLIC SERVIC ENTITIES	10,076,954	1.61%
C	COMM. & INDUST. EQUIP.	8,179,414	1.31%
D	AGRIC. MACH. & EQUIP.	28,933,101	4.62%
E	AG-OUTBLDG & FARMSITE LAND	20,051,130	3.20%
F	AGRICULTURAL LAND	400,124,790	63.95%
G	COMM., INDUST., & MINERAL	27,671,535	4.42%
H	RESIDENTIAL **	123,248,655	19.70%
	FILLMORE COUNTY	625,696,753	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

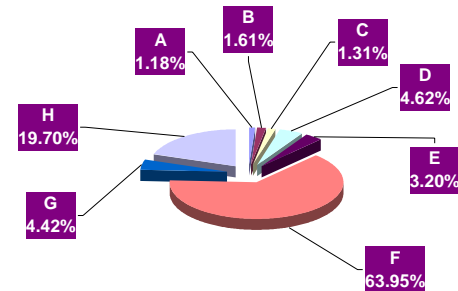


TABLE 19A # 31 FRANKLIN COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

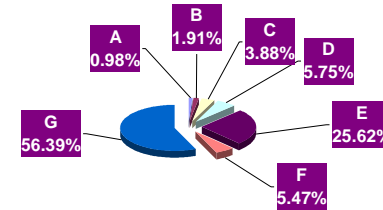
31 FRANKLIN COUNTY

County Seat: Franklin, NE
 County Population: 3,574
 Real Property Taxable Records: 4,708
 Personal Property Schedules: 650

2001 Levels of Value:
 Residential: 95%
 Commercial: 98%
 Agricultural: 76%

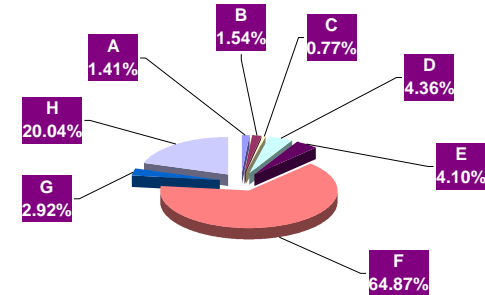
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	286,714,103	51,282	0.0179%	0.98%
B	NAT. RESOURCE DIST.	286,714,103	99,530	0.0347%	1.91%
C	COMMUNITY COLLEGE	286,714,103	201,930	0.0704%	3.88%
D	FIRE, TWNSP, & MISC. DIST.	869,513,619	299,372	0.0344%	5.75%
E	COUNTY	286,714,103	1,334,244	0.4654%	25.62%
F	CITY OR VILLAGE	41,055,565	284,935	0.6940%	5.47%
G	SCHOOL DISTRICTS	286,714,103	2,936,894	1.0243%	56.39%
	FRANKLIN COUNTY	286,714,103	5,208,187	1.8165%	100.00%

Property Taxes Levied by Local Governments



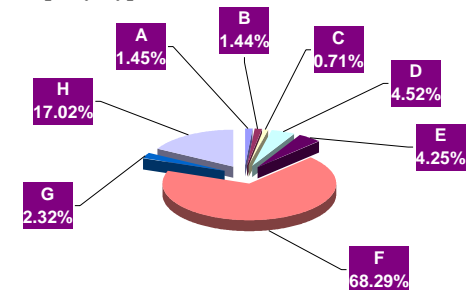
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	4,162,539	73,279	1.7604%	1.41%
B	PUBLIC SERVIC ENTITIES	4,132,079	79,947	1.9348%	1.54%
C	COMM. & INDUST. EQUIP.	2,036,029	40,327	1.9807%	0.77%
D	AGRIC. MACH. & EQUIP.	12,970,030	226,876	1.7492%	4.36%
E	AG-OUTBLDG & FARMSITE LAND	12,180,551	213,784	1.7551%	4.10%
F	AGRICULTURAL LAND	195,786,395	3,378,322	1.7255%	64.87%
G	COMM., INDUST., & MINERAL	6,650,365	151,969	2.2851%	2.92%
H	RESIDENTIAL **	48,796,115	1,043,684	2.1389%	20.04%
	FRANKLIN COUNTY	286,714,103	5,208,187	1.8165%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	4,162,539	1.45%
B	PUBLIC SERVIC ENTITIES	4,132,079	1.44%
C	COMM. & INDUST. EQUIP.	2,036,029	0.71%
D	AGRIC. MACH. & EQUIP.	12,970,030	4.52%
E	AG-OUTBLDG & FARMSITE LAND	12,180,551	4.25%
F	AGRICULTURAL LAND	195,786,395	68.29%
G	COMM., INDUST., & MINERAL	6,650,365	2.32%
H	RESIDENTIAL **	48,796,115	17.02%
	FRANKLIN COUNTY	286,714,103	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

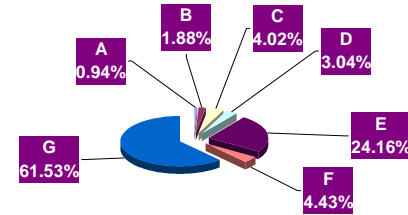
32 FRONTIER COUNTY

County Seat: Stockville, NE
 County Population: 3,099
 Real Property Taxable Records: 4,523
 Personal Property Schedules: 594

2001 Levels of Value:
 Residential: 94%
 Commercial: 92%
 Agricultural: 75%

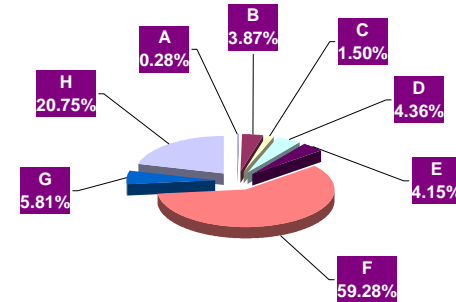
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	262,685,450	41,914	0.0160%	0.94%
B	NAT. RESOURCE DIST.	262,723,904	83,515	0.0318%	1.88%
C	COMMUNITY COLLEGE	262,723,904	178,884	0.0681%	4.02%
D	FIRE, TWNSP, & MISC. DIST.	520,845,241	135,251	0.0260%	3.04%
E	COUNTY	262,723,904	1,074,360	0.4089%	24.16%
F	CITY OR VILLAGE	42,977,539	196,937	0.4582%	4.43%
G	SCHOOL DISTRICTS	262,723,904	2,736,251	1.0415%	61.53%
	FRONTIER COUNTY	262,723,904	4,447,111	1.6927%	100.00%

Property Taxes Levied by Local Governments



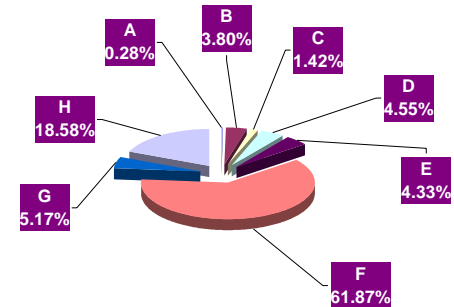
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	733,722	12,299	1.6762%	0.28%
B	PUBLIC SERVIC ENTITIES	9,979,088	172,211	1.7257%	3.87%
C	COMM. & INDUST. EQUIP.	3,731,915	66,592	1.7844%	1.50%
D	AGRIC. MACH. & EQUIP.	11,966,996	193,849	1.6199%	4.36%
E	AG-OUTBLDG & FARMSITE LAND	11,368,227	184,357	1.6217%	4.15%
F	AGRICULTURAL LAND	162,549,787	2,636,335	1.6219%	59.28%
G	COMM., INDUST., & MINERAL	13,583,953	258,585	1.9036%	5.81%
H	RESIDENTIAL **	48,810,216	922,884	1.8908%	20.75%
	FRONTIER COUNTY	262,723,904	4,447,111	1.6927%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	733,722	0.28%
B	PUBLIC SERVIC ENTITIES	9,979,088	3.80%
C	COMM. & INDUST. EQUIP.	3,731,915	1.42%
D	AGRIC. MACH. & EQUIP.	11,966,996	4.55%
E	AG-OUTBLDG & FARMSITE LAND	11,368,227	4.33%
F	AGRICULTURAL LAND	162,549,787	61.87%
G	COMM., INDUST., & MINERAL	13,583,953	5.17%
H	RESIDENTIAL **	48,810,216	18.58%
	FRONTIER COUNTY	262,723,904	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 33 FURNAS COUNTY

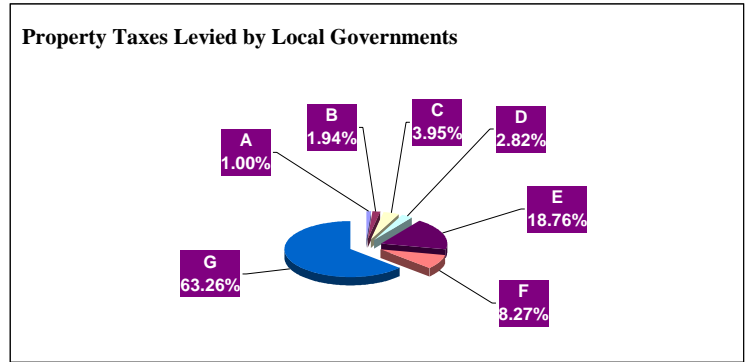
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

33 FURNAS COUNTY

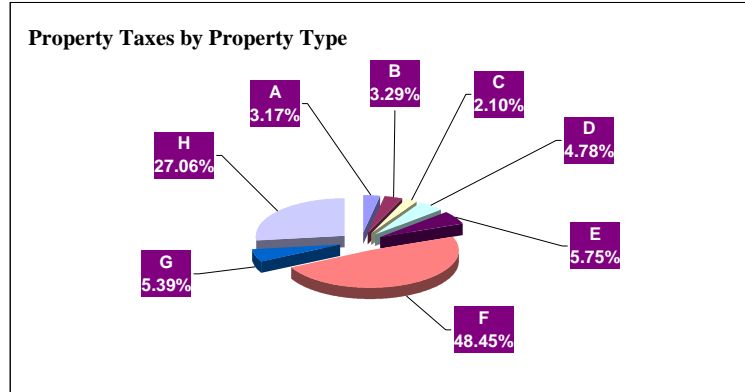
County Seat: Beaver City, NE
 County Population: 5,324
 Real Property Taxable Records: 6,037
 Personal Property Schedules: 726

2001 Levels of Value:
 Residential: 96%
 Commercial: 96%
 Agricultural: 75%

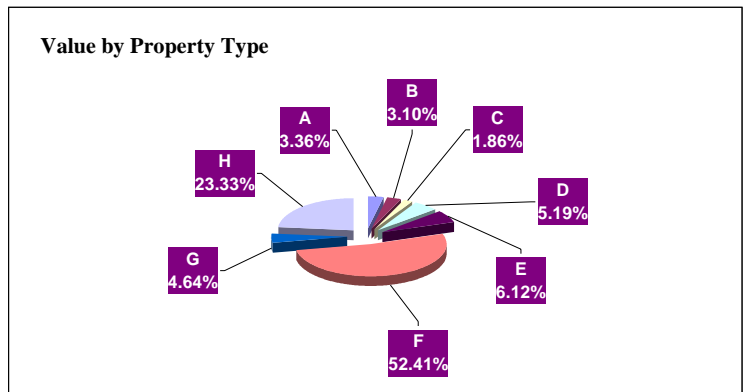
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	308,234,392	55,142	0.0179%	1.00%
B	NAT. RESOURCE DIST.	308,234,392	107,000	0.0347%	1.94%
C	COMMUNITY COLLEGE	308,234,392	217,086	0.0704%	3.95%
D	FIRE, TWNSP, & MISC. DIST.	613,846,654	155,050	0.0253%	2.82%
E	COUNTY	308,234,392	1,031,889	0.3348%	18.76%
F	CITY OR VILLAGE	78,414,013	455,161	0.5805%	8.27%
G	SCHOOL DISTRICTS	308,234,392	3,480,131	1.1291%	63.26%
	FURNAS COUNTY	308,234,392	5,501,461	1.7848%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	10,366,956	174,499	1.6832%	3.17%
B	PUBLIC SERVIC ENTITIES	9,553,773	180,940	1.8939%	3.29%
C	COMM. & INDUST. EQUIP.	5,736,331	115,709	2.0171%	2.10%
D	AGRIC. MACH. & EQUIP.	15,983,797	263,102	1.6461%	4.78%
E	AG-OUTBLDG & FARMSITE LAND	18,863,960	316,461	1.6776%	5.75%
F	AGRICULTURAL LAND	161,533,220	2,665,571	1.6502%	48.45%
G	COMM., INDUST., & MINERAL	14,288,325	296,371	2.0742%	5.39%
H	RESIDENTIAL **	71,908,030	1,488,808	2.0704%	27.06%
	FURNAS COUNTY	308,234,392	5,501,461	1.7848%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	10,366,956	3.36%
B	PUBLIC SERVIC ENTITIES	9,553,773	3.10%
C	COMM. & INDUST. EQUIP.	5,736,331	1.86%
D	AGRIC. MACH. & EQUIP.	15,983,797	5.19%
E	AG-OUTBLDG & FARMSITE LAND	18,863,960	6.12%
F	AGRICULTURAL LAND	161,533,220	52.41%
G	COMM., INDUST., & MINERAL	14,288,325	4.64%
H	RESIDENTIAL **	71,908,030	23.33%
	FURNAS COUNTY	308,234,392	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 34 GAGE COUNTY

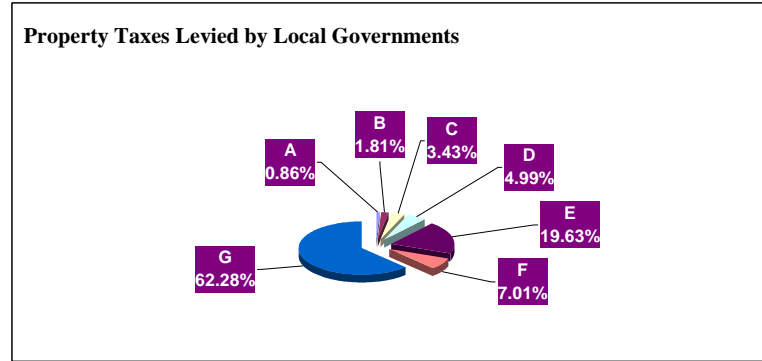
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

34 GAGE COUNTY

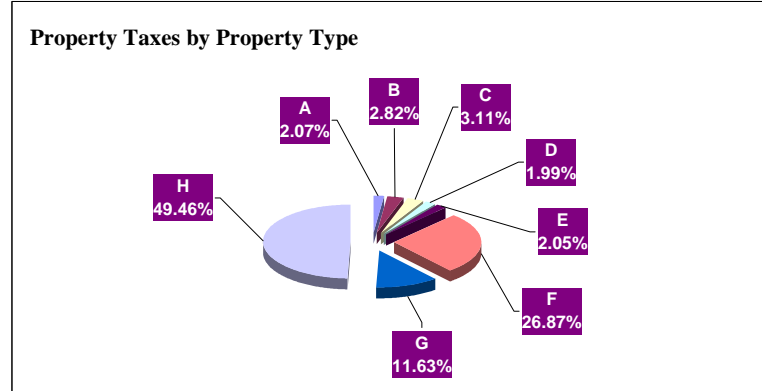
County Seat: Beatrice, NE
 County Population: 22,993
 Real Property Taxable Records: 15,432
 Personal Property Schedules: 1,721

2001 Levels of Value:
 Residential: 94%
 Commercial: 94%
 Agricultural: Ag Special Value

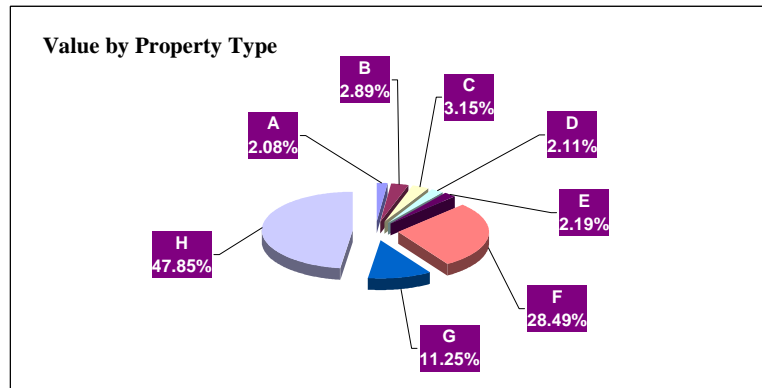
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,136,111,257	181,028	0.0159%	0.86%
B	NAT. RESOURCE DIST.	1,136,111,257	382,430	0.0337%	1.81%
C	COMMUNITY COLLEGE	1,136,111,257	722,567	0.0636%	3.43%
D	FIRE, TWNSP, & MISC. DIST.	4,054,253,408	1,051,539	0.0259%	4.99%
E	COUNTY	1,136,111,257	4,138,603	0.3643%	19.63%
F	CITY OR VILLAGE	495,284,621	1,477,614	0.2983%	7.01%
G	SCHOOL DISTRICTS	1,136,111,257	13,131,532	1.1558%	62.28%
	GAGE COUNTY	1,136,111,257	21,085,313	1.8559%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	23,608,505	435,726	1.8456%	2.07%
B	PUBLIC SERVIC ENTITIES	32,816,585	594,754	1.8124%	2.82%
C	COMM. & INDUST. EQUIP.	35,768,806	655,512	1.8326%	3.11%
D	AGRIC. MACH. & EQUIP.	24,009,561	419,123	1.7456%	1.99%
E	AG-OUTBLDG & FARMSITE LAND	24,835,975	431,518	1.7375%	2.05%
F	AGRICULTURAL LAND	323,625,345	5,666,207	1.7509%	26.87%
G	COMM., INDUST., & MINERAL	127,851,810	2,453,087	1.9187%	11.63%
H	RESIDENTIAL **	543,594,670	10,429,386	1.9186%	49.46%
	GAGE COUNTY	1,136,111,257	21,085,313	1.8559%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	23,608,505	2.08%
B	PUBLIC SERVIC ENTITIES	32,816,585	2.89%
C	COMM. & INDUST. EQUIP.	35,768,806	3.15%
D	AGRIC. MACH. & EQUIP.	24,009,561	2.11%
E	AG-OUTBLDG & FARMSITE LAND	24,835,975	2.19%
F	AGRICULTURAL LAND	323,625,345	28.49%
G	COMM., INDUST., & MINERAL	127,851,810	11.25%
H	RESIDENTIAL **	543,594,670	47.85%
	GAGE COUNTY	1,136,111,257	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 35 GARDEN COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

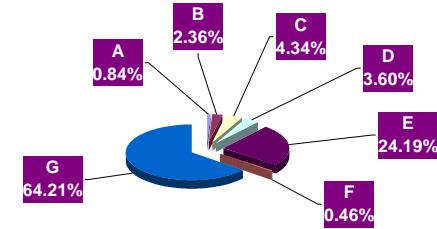
35 GARDEN COUNTY

County Seat: Oshkosh, NE
 County Population: 2,292
 Real Property Taxable Records: 4,217
 Personal Property Schedules: 417

2001 Levels of Value:
 Residential: 99%
 Commercial: 96%
 Agricultural: Ag Special Value

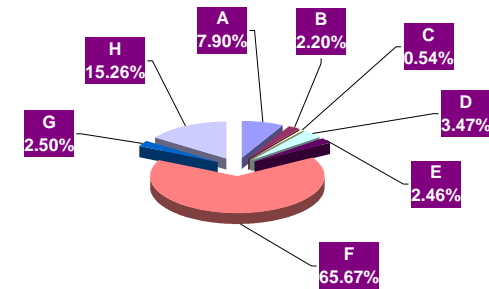
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	227,891,775	34,184	0.0150%	0.84%
B	NAT. RESOURCE DIST.	227,891,775	96,547	0.0424%	2.36%
C	COMMUNITY COLLEGE	227,891,775	177,460	0.0779%	4.34%
D	FIRE, TWNSP, & MISC. DIST.	820,452,374	147,276	0.0180%	3.60%
E	COUNTY	227,891,775	989,987	0.4344%	24.19%
F	CITY OR VILLAGE	22,820,944	19,000	0.0833%	0.46%
G	SCHOOL DISTRICTS	227,891,775	2,627,493	1.1530%	64.21%
	GARDEN COUNTY	227,891,775	4,091,947	1.7956%	100.00%

Property Taxes Levied by Local Governments



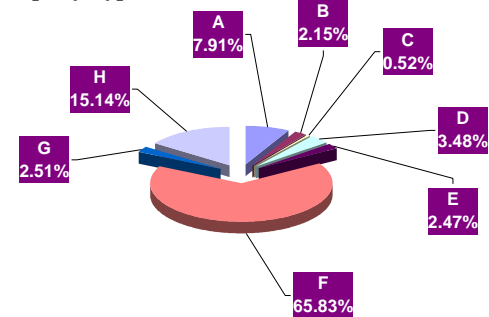
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	18,024,869	323,414	1.7943%	7.90%
B	PUBLIC SERVIC ENTITIES	4,889,301	89,936	1.8394%	2.20%
C	COMM. & INDUST. EQUIP.	1,192,623	22,023	1.8466%	0.54%
D	AGRIC. MACH. & EQUIP.	7,939,703	141,888	1.7871%	3.47%
E	AG-OUTBLDG & FARMSITE LAND	5,617,560	100,673	1.7921%	2.46%
F	AGRICULTURAL LAND	150,012,863	2,687,131	1.7913%	65.67%
G	COMM., INDUST., & MINERAL	5,712,868	102,476	1.7938%	2.50%
H	RESIDENTIAL **	34,501,988	624,406	1.8098%	15.26%
	GARDEN COUNTY	227,891,775	4,091,947	1.7956%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	18,024,869	7.91%
B	PUBLIC SERVIC ENTITIES	4,889,301	2.15%
C	COMM. & INDUST. EQUIP.	1,192,623	0.52%
D	AGRIC. MACH. & EQUIP.	7,939,703	3.48%
E	AG-OUTBLDG & FARMSITE LAND	5,617,560	2.47%
F	AGRICULTURAL LAND	150,012,863	65.83%
G	COMM., INDUST., & MINERAL	5,712,868	2.51%
H	RESIDENTIAL **	34,501,988	15.14%
	GARDEN COUNTY	227,891,775	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

35 GARDEN COUNTY

Table with multiple sections: VALUE BY SUBDIVISION, TAXES BY SUBDIVISION, VALUE BY SECTOR, and TAXES BY SECTOR. Each section contains columns for years (2000, 2001), total values, percentage of total, amount change, percentage change, and average rates. The final row for each section is GARDEN COUNTY.

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

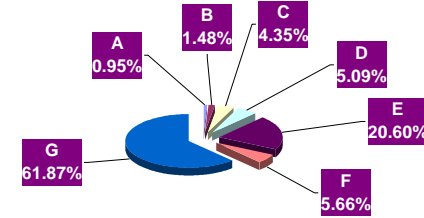
36 GARFIELD COUNTY

County Seat: Burwell, NE
 County Population: 1,902
 Real Property Taxable Records: 2,359
 Personal Property Schedules: 356

2001 Levels of Value:
 Residential: 100%
 Commercial: 97%
 Agricultural: 78%

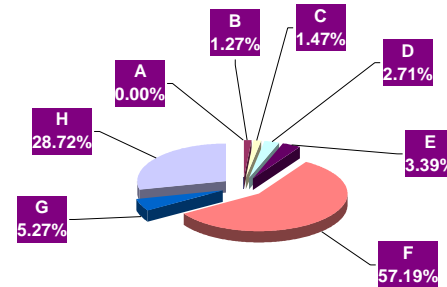
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	124,278,218	18,641	0.0150%	0.95%
B	NAT. RESOURCE DIST.	124,278,218	28,970	0.0233%	1.48%
C	COMMUNITY COLLEGE	124,278,218	85,141	0.0685%	4.35%
D	FIRE, TWNSP, & MISC. DIST.	272,088,249	99,618	0.0366%	5.09%
E	COUNTY	124,278,218	402,738	0.3241%	20.60%
F	CITY OR VILLAGE	23,531,813	110,598	0.4700%	5.66%
G	SCHOOL DISTRICTS	124,278,218	1,209,749	0.9734%	61.87%
	GARFIELD COUNTY	124,278,218	1,955,454	1.5734%	100.00%

Property Taxes Levied by Local Governments



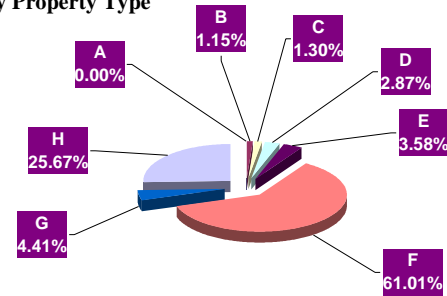
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	1,432,296	24,740	1.7273%	1.27%
C	COMM. & INDUST. EQUIP.	1,614,473	28,701	1.7777%	1.47%
D	AGRIC. MACH. & EQUIP.	3,568,754	52,981	1.4846%	2.71%
E	AG-OUTBLDG & FARMSITE LAND	4,449,530	66,202	1.4878%	3.39%
F	AGRICULTURAL LAND	75,824,645	1,118,248	1.4748%	57.19%
G	COMM., INDUST., & MINERAL	5,485,040	103,023	1.8783%	5.27%
H	RESIDENTIAL **	31,903,480	561,559	1.7602%	28.72%
	GARFIELD COUNTY	124,278,218	1,955,454	1.5734%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	1,432,296	1.15%
C	COMM. & INDUST. EQUIP.	1,614,473	1.30%
D	AGRIC. MACH. & EQUIP.	3,568,754	2.87%
E	AG-OUTBLDG & FARMSITE LAND	4,449,530	3.58%
F	AGRICULTURAL LAND	75,824,645	61.01%
G	COMM., INDUST., & MINERAL	5,485,040	4.41%
H	RESIDENTIAL **	31,903,480	25.67%
	GARFIELD COUNTY	124,278,218	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 37 GOSPER COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

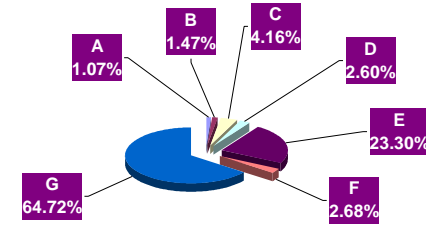
37 GOSPER COUNTY

County Seat: Elwood, NE
 County Population: 2,143
 Real Property Taxable Records: 2,802
 Personal Property Schedules: 414

2001 Levels of Value:
 Residential: 94%
 Commercial: 95%
 Agricultural: 75%

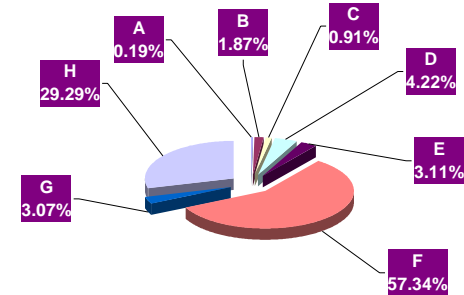
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	235,643,222	42,514	0.0180%	1.07%
B	NAT. RESOURCE DIST.	235,643,222	58,531	0.0248%	1.47%
C	COMMUNITY COLLEGE	235,643,222	165,961	0.0704%	4.16%
D	FIRE, TWNSP, & MISC. DIST.	489,365,817	103,727	0.0212%	2.60%
E	COUNTY	235,643,222	929,383	0.3944%	23.30%
F	CITY OR VILLAGE	21,326,789	106,931	0.5014%	2.68%
G	SCHOOL DISTRICTS	235,643,222	2,581,167	1.0954%	64.72%
	GOSPER COUNTY	235,643,222	3,988,215	1.6925%	100.00%

Property Taxes Levied by Local Governments



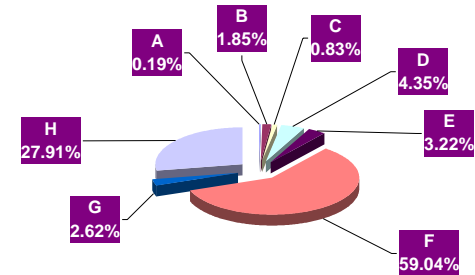
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	459,009	7,776	1.6941%	0.19%
B	PUBLIC SERVIC ENTITIES	4,371,033	74,431	1.7028%	1.87%
C	COMM. & INDUST. EQUIP.	1,949,218	36,468	1.8709%	0.91%
D	AGRIC. MACH. & EQUIP.	10,241,785	168,369	1.6439%	4.22%
E	AG-OUTBLDG & FARMSITE LAND	7,581,674	123,903	1.6342%	3.11%
F	AGRICULTURAL LAND	139,115,597	2,286,682	1.6437%	57.34%
G	COMM., INDUST., & MINERAL	6,166,047	122,265	1.9829%	3.07%
H	RESIDENTIAL **	65,758,859	1,168,320	1.7767%	29.29%
	GOSPER COUNTY	235,643,222	3,988,215	1.6925%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	459,009	0.19%
B	PUBLIC SERVIC ENTITIES	4,371,033	1.85%
C	COMM. & INDUST. EQUIP.	1,949,218	0.83%
D	AGRIC. MACH. & EQUIP.	10,241,785	4.35%
E	AG-OUTBLDG & FARMSITE LAND	7,581,674	3.22%
F	AGRICULTURAL LAND	139,115,597	59.04%
G	COMM., INDUST., & MINERAL	6,166,047	2.62%
H	RESIDENTIAL **	65,758,859	27.91%
	GOSPER COUNTY	235,643,222	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 38 GRANT COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

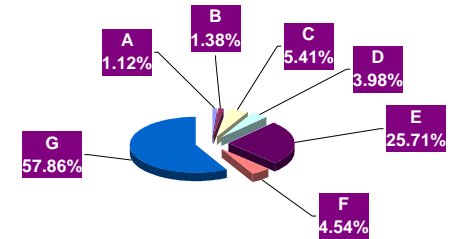
38 GRANT COUNTY

County Seat: Hyannis, NE
 County Population: 747
 Real Property Taxable Records: 1,675
 Personal Property Schedules: 136

2001 Levels of Value:
 Residential: 92%
 Commercial: --
 Agricultural: --

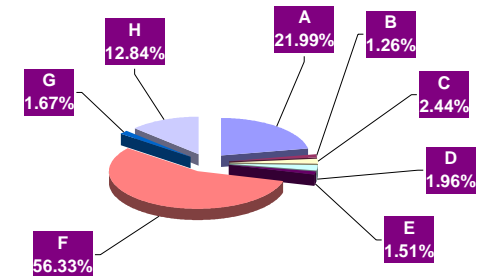
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	107,832,933	17,413	0.0161%	1.12%
B	NAT. RESOURCE DIST.	107,832,933	21,397	0.0198%	1.38%
C	COMMUNITY COLLEGE	107,832,933	83,970	0.0779%	5.41%
D	FIRE, TWNSP, & MISC. DIST.	144,671,711	61,771	0.0427%	3.98%
E	COUNTY	107,832,933	398,889	0.3699%	25.71%
F	CITY OR VILLAGE	6,764,792	70,422	1.0410%	4.54%
G	SCHOOL DISTRICTS	107,832,934	897,639	0.8324%	57.86%
	GRANT COUNTY	107,832,933	1,551,501	1.4388%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	24,196,385	341,232	1.4103%	21.99%
B	PUBLIC SERVIC ENTITIES	1,254,250	19,502	1.5548%	1.26%
C	COMM. & INDUST. EQUIP.	2,190,520	37,880	1.7293%	2.44%
D	AGRIC. MACH. & EQUIP.	2,082,797	30,383	1.4587%	1.96%
E	AG-OUTBLDG & FARMSITE LAND	1,712,906	23,457	1.3694%	1.51%
F	AGRICULTURAL LAND	63,973,839	873,920	1.3661%	56.33%
G	COMM., INDUST., & MINERAL	1,241,769	25,865	2.0829%	1.67%
H	RESIDENTIAL **	11,180,467	199,264	1.7823%	12.84%
	GRANT COUNTY	107,832,933	1,551,501	1.4388%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	24,196,385	22.44%
B	PUBLIC SERVIC ENTITIES	1,254,250	1.16%
C	COMM. & INDUST. EQUIP.	2,190,520	2.03%
D	AGRIC. MACH. & EQUIP.	2,082,797	1.93%
E	AG-OUTBLDG & FARMSITE LAND	1,712,906	1.59%
F	AGRICULTURAL LAND	63,973,839	59.33%
G	COMM., INDUST., & MINERAL	1,241,769	1.15%
H	RESIDENTIAL **	11,180,467	10.37%
	GRANT COUNTY	107,832,933	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

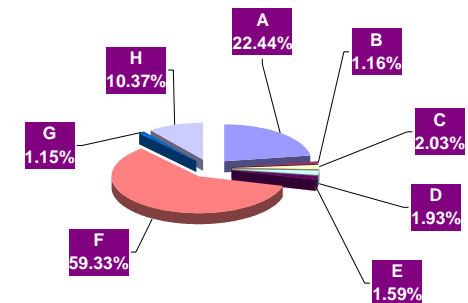


TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

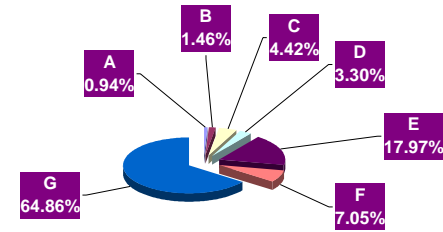
39 GREELEY COUNTY

County Seat: Greeley, NE
 County Population: 2,714
 Real Property Taxable Records: 3,338
 Personal Property Schedules: 531

2001 Levels of Value:
 Residential: 94%
 Commercial: 94%
 Agricultural: 77%

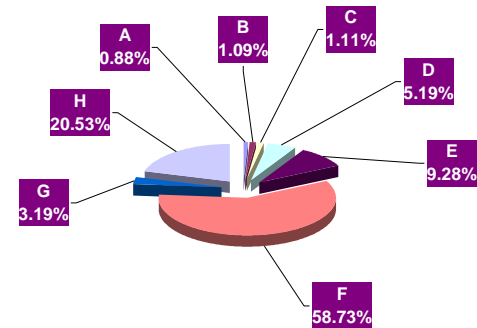
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	222,267,314	33,372	0.0150%	0.94%
B	NAT. RESOURCE DIST.	222,268,200	51,813	0.0233%	1.46%
C	COMMUNITY COLLEGE	222,268,199	156,542	0.0704%	4.42%
D	FIRE, TWNSP, & MISC. DIST.	543,177,759	116,912	0.0215%	3.30%
E	COUNTY	222,268,199	637,168	0.2867%	17.97%
F	CITY OR VILLAGE	30,457,268	249,750	0.8200%	7.05%
G	SCHOOL DISTRICTS	222,268,195	2,299,365	1.0345%	64.86%
	GREELEY COUNTY	222,268,199	3,544,922	1.5949%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	2,048,695	31,295	1.5276%	0.88%
B	PUBLIC SERVIC ENTITIES	2,067,605	38,585	1.8662%	1.09%
C	COMM. & INDUST. EQUIP.	2,231,755	39,346	1.7630%	1.11%
D	AGRIC. MACH. & EQUIP.	12,358,009	183,988	1.4888%	5.19%
E	AG-OUTBLDG & FARMSITE LAND	22,418,975	328,932	1.4672%	9.28%
F	AGRICULTURAL LAND	139,911,620	2,081,772	1.4879%	58.73%
G	COMM., INDUST., & MINERAL	5,487,155	113,072	2.0607%	3.19%
H	RESIDENTIAL **	35,744,385	727,932	2.0365%	20.53%
	GREELEY COUNTY	222,268,199	3,544,922	1.5949%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	2,048,695	0.92%
B	PUBLIC SERVIC ENTITIES	2,067,605	0.93%
C	COMM. & INDUST. EQUIP.	2,231,755	1.00%
D	AGRIC. MACH. & EQUIP.	12,358,009	5.56%
E	AG-OUTBLDG & FARMSITE LAND	22,418,975	10.09%
F	AGRICULTURAL LAND	139,911,620	62.95%
G	COMM., INDUST., & MINERAL	5,487,155	2.47%
H	RESIDENTIAL **	35,744,385	16.08%
	GREELEY COUNTY	222,268,199	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

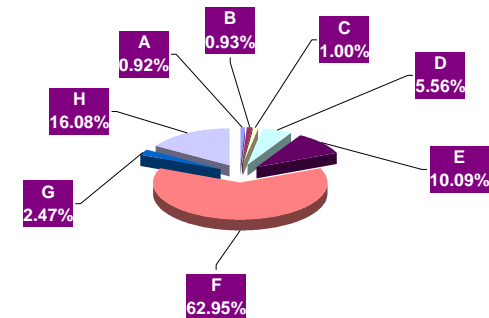


TABLE 19A # 40 HALL COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

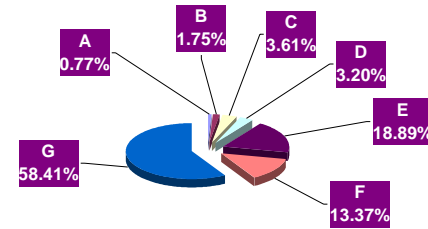
40 HALL COUNTY

County Seat: Grand Island, NE
 County Population: 53,534
 Real Property Taxable Records: 23,992
 Personal Property Schedules: 2,688

2001 Levels of Value:
 Residential: 93%
 Commercial: 93%
 Agricultural: 74%

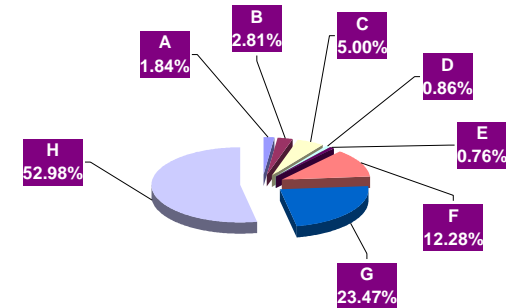
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	2,477,562,432	372,587	0.0150%	0.77%
B	NAT. RESOURCE DIST.	2,477,562,431	848,330	0.0342%	1.75%
C	COMMUNITY COLLEGE	2,477,562,431	1,744,922	0.0704%	3.61%
D	FIRE, TWNSP, & MISC. DIST.	7,386,620,090	1,547,431	0.0209%	3.20%
E	COUNTY	2,477,562,431	9,134,014	0.3687%	18.89%
F	CITY OR VILLAGE	1,717,532,496	6,466,028	0.3765%	13.37%
G	SCHOOL DISTRICTS	2,477,562,427	28,247,591	1.1401%	58.41%
	HALL COUNTY	2,477,562,431	48,360,903	1.9520%	100.00%

Property Taxes Levied by Local Governments



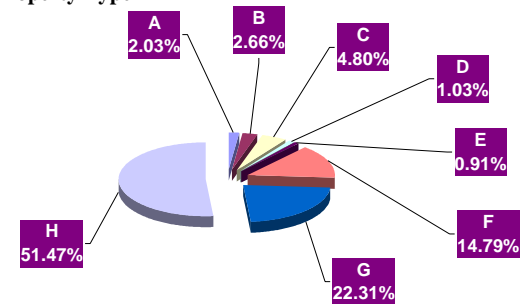
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	50,257,366	887,424	1.7658%	1.84%
B	PUBLIC SERVIC ENTITIES	65,865,342	1,359,442	2.0640%	2.81%
C	COMM. & INDUST. EQUIP.	118,830,652	2,420,091	2.0366%	5.00%
D	AGRIC. MACH. & EQUIP.	25,528,174	417,514	1.6355%	0.86%
E	AG-OUTBLDG & FARMSITE LAND	22,574,695	366,008	1.6213%	0.76%
F	AGRICULTURAL LAND	366,450,211	5,938,427	1.6205%	12.28%
G	COMM., INDUST., & MINERAL	552,787,471	11,352,360	2.0537%	23.47%
H	RESIDENTIAL **	1,275,268,520	25,619,639	2.0090%	52.98%
	HALL COUNTY	2,477,562,431	48,360,903	1.9520%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	50,257,366	2.03%
B	PUBLIC SERVIC ENTITIES	65,865,342	2.66%
C	COMM. & INDUST. EQUIP.	118,830,652	4.80%
D	AGRIC. MACH. & EQUIP.	25,528,174	1.03%
E	AG-OUTBLDG & FARMSITE LAND	22,574,695	0.91%
F	AGRICULTURAL LAND	366,450,211	14.79%
G	COMM., INDUST., & MINERAL	552,787,471	22.31%
H	RESIDENTIAL **	1,275,268,520	51.47%
	HALL COUNTY	2,477,562,431	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

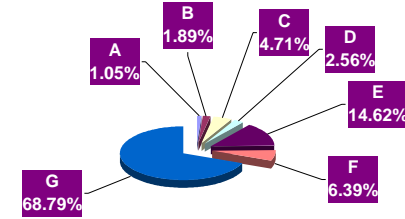
41 HAMILTON COUNTY

County Seat: Aurora, NE
 County Population: 9,403
 Real Property Taxable Records: 7,335
 Personal Property Schedules: 1,419

2001 Levels of Value:
 Residential: 98%
 Commercial: 96%
 Agricultural: 75%

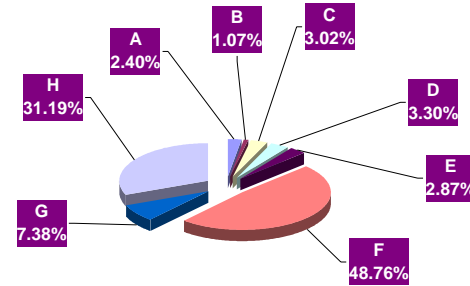
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	885,328,181	139,114	0.0157%	1.05%
B	NAT. RESOURCE DIST.	885,328,181	250,276	0.0283%	1.89%
C	COMMUNITY COLLEGE	885,328,181	623,528	0.0704%	4.71%
D	FIRE, TWNSP, & MISC. DIST.	1,751,306,717	338,872	0.0193%	2.56%
E	COUNTY	885,328,181	1,936,372	0.2187%	14.62%
F	CITY OR VILLAGE	179,232,172	846,697	0.4724%	6.39%
G	SCHOOL DISTRICTS	885,328,181	9,112,810	1.0293%	68.79%
	HAMILTON COUNTY	885,328,181	13,247,669	1.4964%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	22,114,372	317,531	1.4359%	2.40%
B	PUBLIC SERVIC ENTITIES	9,499,008	142,355	1.4986%	1.07%
C	COMM. & INDUST. EQUIP.	27,543,793	400,312	1.4534%	3.02%
D	AGRIC. MACH. & EQUIP.	31,020,210	436,859	1.4083%	3.30%
E	AG-OUTBLDG & FARMSITE LAND	27,321,926	380,797	1.3937%	2.87%
F	AGRICULTURAL LAND	460,949,405	6,459,667	1.4014%	48.76%
G	COMM., INDUST., & MINERAL	60,822,221	977,932	1.6079%	7.38%
H	RESIDENTIAL **	246,057,246	4,132,216	1.6794%	31.19%
	HAMILTON COUNTY	885,328,181	13,247,669	1.4964%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	22,114,372	2.50%
B	PUBLIC SERVIC ENTITIES	9,499,008	1.07%
C	COMM. & INDUST. EQUIP.	27,543,793	3.11%
D	AGRIC. MACH. & EQUIP.	31,020,210	3.50%
E	AG-OUTBLDG & FARMSITE LAND	27,321,926	3.09%
F	AGRICULTURAL LAND	460,949,405	52.07%
G	COMM., INDUST., & MINERAL	60,822,221	6.87%
H	RESIDENTIAL **	246,057,246	27.79%
	HAMILTON COUNTY	885,328,181	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

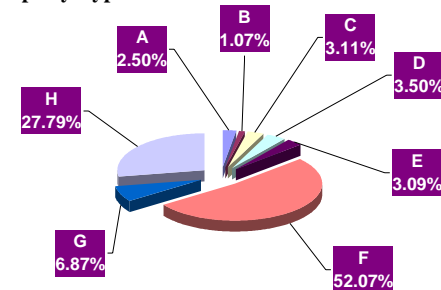


TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

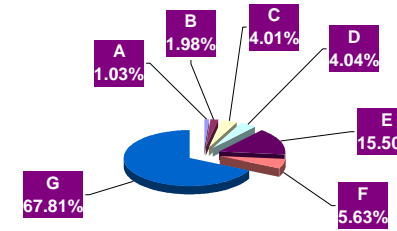
42 HARLAN COUNTY

County Seat: Alma, NE
 County Population: 3,786
 Real Property Taxable Records: 4,851
 Personal Property Schedules: 720

2001 Levels of Value:
 Residential: 97%
 Commercial: 97%
 Agricultural: 76%

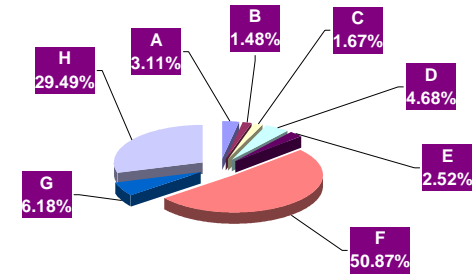
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	282,699,106	51,338	0.0182%	1.03%
B	NAT. RESOURCE DIST.	282,699,106	98,125	0.0347%	1.98%
C	COMMUNITY COLLEGE	282,699,106	199,105	0.0704%	4.01%
D	FIRE, TWNSP, & MISC. DIST.	883,863,098	200,565	0.0227%	4.04%
E	COUNTY	282,699,106	769,929	0.2723%	15.50%
F	CITY OR VILLAGE	56,208,595	279,679	0.4976%	5.63%
G	SCHOOL DISTRICTS	282,699,109	3,367,375	1.1912%	67.81%
	HARLAN COUNTY	282,699,106	4,966,117	1.7567%	100.00%

Property Taxes Levied by Local Governments



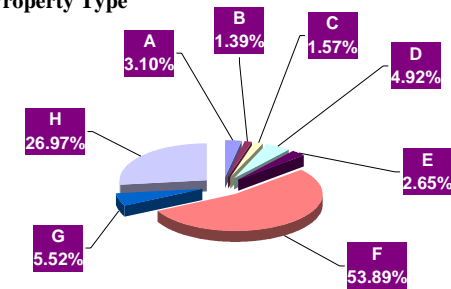
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	8,762,047	154,370	1.7618%	3.11%
B	PUBLIC SERVIC ENTITIES	3,916,353	73,553	1.8781%	1.48%
C	COMM. & INDUST. EQUIP.	4,436,794	83,073	1.8724%	1.67%
D	AGRIC. MACH. & EQUIP.	13,895,247	232,601	1.6740%	4.68%
E	AG-OUTBLDG & FARMSITE LAND	7,503,035	125,114	1.6675%	2.52%
F	AGRICULTURAL LAND	152,340,545	2,526,226	1.6583%	50.87%
G	COMM., INDUST., & MINERAL	15,606,515	306,873	1.9663%	6.18%
H	RESIDENTIAL **	76,238,570	1,464,306	1.9207%	29.49%
	HARLAN COUNTY	282,699,106	4,966,117	1.7567%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	8,762,047	3.10%
B	PUBLIC SERVIC ENTITIES	3,916,353	1.39%
C	COMM. & INDUST. EQUIP.	4,436,794	1.57%
D	AGRIC. MACH. & EQUIP.	13,895,247	4.92%
E	AG-OUTBLDG & FARMSITE LAND	7,503,035	2.65%
F	AGRICULTURAL LAND	152,340,545	53.89%
G	COMM., INDUST., & MINERAL	15,606,515	5.52%
H	RESIDENTIAL **	76,238,570	26.97%
	HARLAN COUNTY	282,699,106	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

Table with 10 columns: VALUE BY SUBDIVISION, 2000 TOTAL VALUE, 2001 TOTAL VALUE, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5, SCHOOLS, CLASS 6, SCHOOLS, BONDS, and HARLAN COUNTY.

Table with 14 columns: TAXES BY SUBDIVISION, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include various subdivisions and HARLAN COUNTY.

Table with 10 columns: VALUE BY SECTOR, 2000 % of Total, 2000 TOTAL VALUE, 2001 % of Total, 2001 TOTAL VALUE, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include agricultural, residential, and commercial property sectors.

Table with 14 columns: TAXES BY SECTOR, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include detailed tax breakdowns by sector.

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 43 HAYES COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

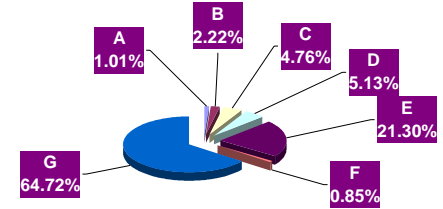
43 HAYES COUNTY

County Seat: Hayes Center, NE
 County Population: 1,068
 Real Property Taxable Records: 2,349
 Personal Property Schedules: 334

2001 Levels of Value:
 Residential: 96%
 Commercial: --
 Agricultural: 74%

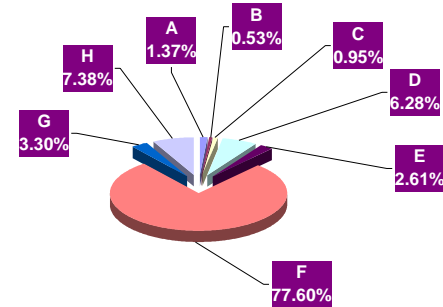
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	158,372,674	22,924	0.0145%	1.01%
B	NAT. RESOURCE DIST.	158,372,674	50,344	0.0318%	2.22%
C	COMMUNITY COLLEGE	158,372,674	107,833	0.0681%	4.76%
D	FIRE, TWNSP, & MISC. DIST.	316,745,349	116,319	0.0367%	5.13%
E	COUNTY	158,372,674	482,688	0.3048%	21.30%
F	CITY OR VILLAGE	4,231,857	19,347	0.4572%	0.85%
G	SCHOOL DISTRICTS	158,372,672	1,466,707	0.9261%	64.72%
	HAYES COUNTY	158,372,674	2,266,162	1.4309%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	2,111,636	30,940	1.4652%	1.37%
B	PUBLIC SERVIC ENTITIES	816,158	11,960	1.4654%	0.53%
C	COMM. & INDUST. EQUIP.	1,466,181	21,446	1.4627%	0.95%
D	AGRIC. MACH. & EQUIP.	10,019,882	142,317	1.4203%	6.28%
E	AG-OUTBLDG & FARMSITE LAND	4,159,626	59,149	1.4220%	2.61%
F	AGRICULTURAL LAND	123,995,322	1,758,521	1.4182%	77.60%
G	COMM., INDUST., & MINERAL	5,075,584	74,675	1.4712%	3.30%
H	RESIDENTIAL **	10,728,285	167,155	1.5581%	7.38%
	HAYES COUNTY	158,372,674	2,266,162	1.4309%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	2,111,636	1.33%
B	PUBLIC SERVIC ENTITIES	816,158	0.52%
C	COMM. & INDUST. EQUIP.	1,466,181	0.93%
D	AGRIC. MACH. & EQUIP.	10,019,882	6.33%
E	AG-OUTBLDG & FARMSITE LAND	4,159,626	2.63%
F	AGRICULTURAL LAND	123,995,322	78.29%
G	COMM., INDUST., & MINERAL	5,075,584	3.20%
H	RESIDENTIAL **	10,728,285	6.77%
	HAYES COUNTY	158,372,674	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

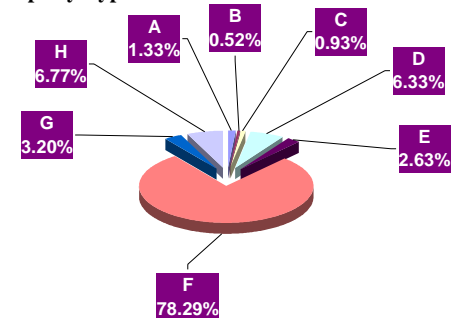


TABLE 19A # 44 HITCHCOCK COUNTY

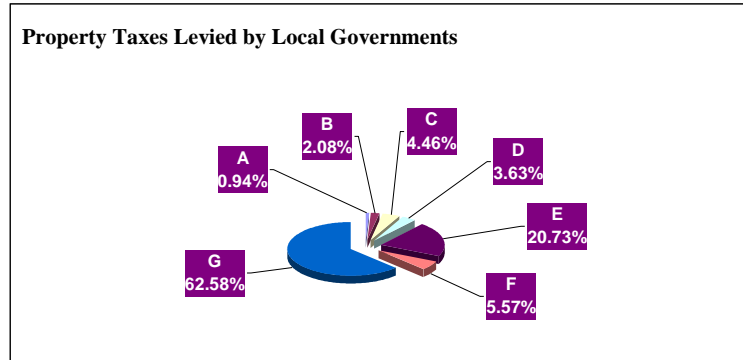
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

44 HITCHCOCK COUNTY

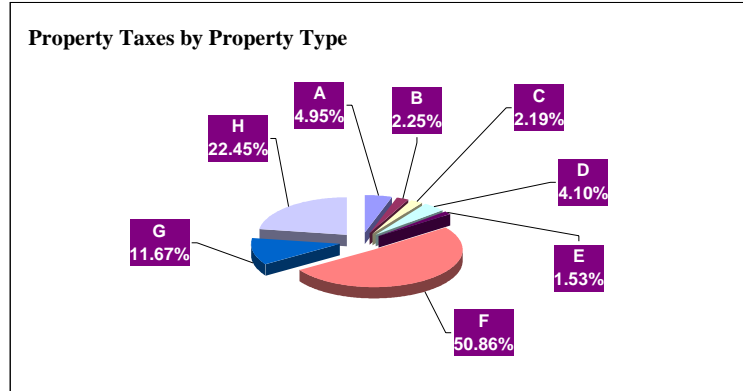
County Seat: Trenton, NE
 County Population: 3,111
 Real Property Taxable Records: 4,210
 Personal Property Schedules: 725

2001 Levels of Value:
 Residential: 97%
 Commercial: 98%
 Agricultural: 76%

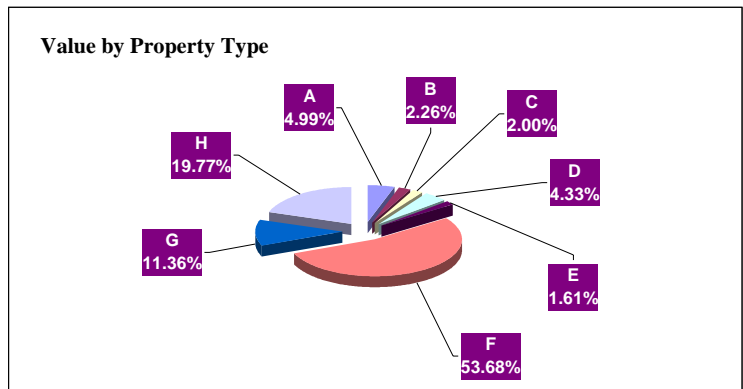
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	243,105,264	35,070	0.0144%	0.94%
B	NAT. RESOURCE DIST.	244,154,991	77,612	0.0318%	2.08%
C	COMMUNITY COLLEGE	244,154,991	166,240	0.0681%	4.46%
D	FIRE, TWNSP, & MISC. DIST.	858,992,539	135,368	0.0158%	3.63%
E	COUNTY	244,154,991	773,088	0.3166%	20.73%
F	CITY OR VILLAGE	37,593,782	207,763	0.5527%	5.57%
G	SCHOOL DISTRICTS	244,154,989	2,333,483	0.9557%	62.58%
	HITCHCOCK COUNTY	244,154,991	3,728,625	1.5272%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	12,176,833	184,560	1.5157%	4.95%
B	PUBLIC SERVIC ENTITIES	5,522,683	83,791	1.5172%	2.25%
C	COMM. & INDUST. EQUIP.	4,883,445	81,680	1.6726%	2.19%
D	AGRIC. MACH. & EQUIP.	10,561,785	153,017	1.4488%	4.10%
E	AG-OUTBLDG & FARMSITE LAND	3,934,290	56,964	1.4479%	1.53%
F	AGRICULTURAL LAND	131,070,280	1,896,506	1.4469%	50.86%
G	COMM., INDUST., & MINERAL	27,738,410	435,102	1.5686%	11.67%
H	RESIDENTIAL **	48,267,265	837,005	1.7341%	22.45%
	HITCHCOCK COUNTY	244,154,991	3,728,625	1.5272%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	12,176,833	4.99%
B	PUBLIC SERVIC ENTITIES	5,522,683	2.26%
C	COMM. & INDUST. EQUIP.	4,883,445	2.00%
D	AGRIC. MACH. & EQUIP.	10,561,785	4.33%
E	AG-OUTBLDG & FARMSITE LAND	3,934,290	1.61%
F	AGRICULTURAL LAND	131,070,280	53.68%
G	COMM., INDUST., & MINERAL	27,738,410	11.36%
H	RESIDENTIAL **	48,267,265	19.77%
	HITCHCOCK COUNTY	244,154,991	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 45 HOLT COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

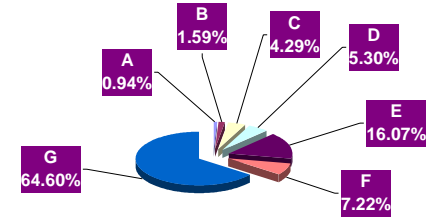
45 HOLT COUNTY

County Seat: O'Neill, NE
 County Population: 11,551
 Real Property Taxable Records: 12,145
 Personal Property Schedules: 2,111

2001 Levels of Value:
 Residential: 97%
 Commercial: 93%
 Agricultural: 76%

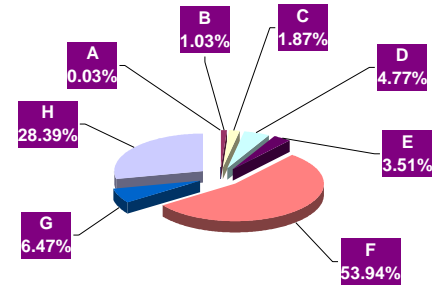
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	842,519,700	126,295	0.0150%	0.94%
B	NAT. RESOURCE DIST.	842,519,700	213,282	0.0253%	1.59%
C	COMMUNITY COLLEGE	842,519,700	577,209	0.0685%	4.29%
D	FIRE, TWNSP, & MISC. DIST.	2,501,679,891	712,152	0.0285%	5.30%
E	COUNTY	842,519,700	2,159,716	0.2563%	16.07%
F	CITY OR VILLAGE	165,963,080	970,437	0.5847%	7.22%
G	SCHOOL DISTRICTS	842,519,700	8,683,290	1.0306%	64.60%
	HOLT COUNTY	842,519,700	13,442,381	1.5955%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	233,538	3,665	1.5692%	0.03%
B	PUBLIC SERVIC ENTITIES	7,950,396	139,050	1.7490%	1.03%
C	COMM. & INDUST. EQUIP.	14,785,965	251,133	1.6985%	1.87%
D	AGRIC. MACH. & EQUIP.	43,704,336	641,477	1.4678%	4.77%
E	AG-OUTBLDG & FARMSITE LAND	32,317,420	471,577	1.4592%	3.51%
F	AGRICULTURAL LAND	499,902,720	7,250,375	1.4504%	53.94%
G	COMM., INDUST., & MINERAL	45,003,870	869,409	1.9319%	6.47%
H	RESIDENTIAL **	198,621,455	3,815,696	1.9211%	28.39%
	HOLT COUNTY	842,519,700	13,442,381	1.5955%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	233,538	0.03%
B	PUBLIC SERVIC ENTITIES	7,950,396	0.94%
C	COMM. & INDUST. EQUIP.	14,785,965	1.75%
D	AGRIC. MACH. & EQUIP.	43,704,336	5.19%
E	AG-OUTBLDG & FARMSITE LAND	32,317,420	3.84%
F	AGRICULTURAL LAND	499,902,720	59.33%
G	COMM., INDUST., & MINERAL	45,003,870	5.34%
H	RESIDENTIAL **	198,621,455	23.57%
	HOLT COUNTY	842,519,700	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

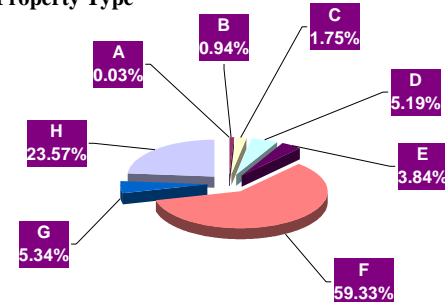


TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

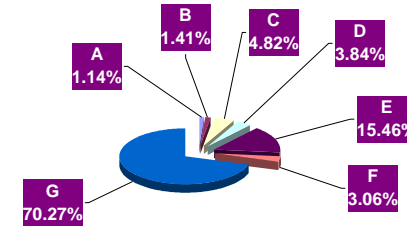
46 HOOKER COUNTY

County Seat: Mullen, NE
 County Population: 783
 Real Property Taxable Records: 1,656
 Personal Property Schedules: 90

2001 Levels of Value:
 Residential: 99%
 Commercial: --
 Agricultural: --

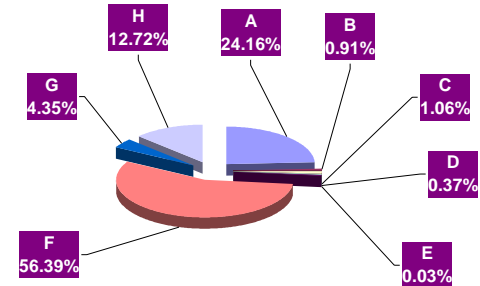
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	95,288,036	15,387	0.0161%	1.14%
B	NAT. RESOURCE DIST.	95,288,036	18,908	0.0198%	1.41%
C	COMMUNITY COLLEGE	95,288,036	64,880	0.0681%	4.82%
D	FIRE, TWNSP, & MISC. DIST.	370,949,473	51,625	0.0139%	3.84%
E	COUNTY	95,288,036	208,044	0.2183%	15.46%
F	CITY OR VILLAGE	10,202,670	41,107	0.4029%	3.06%
G	SCHOOL DISTRICTS	95,288,036	945,528	0.9923%	70.27%
	HOOKER COUNTY	95,288,036	1,345,479	1.4120%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	23,518,248	325,134	1.3825%	24.16%
B	PUBLIC SERVIC ENTITIES	823,956	12,232	1.4845%	0.91%
C	COMM. & INDUST. EQUIP.	921,174	14,295	1.5519%	1.06%
D	AGRIC. MACH. & EQUIP.	364,279	5,008	1.3749%	0.37%
E	AG-OUTBLDG & FARMSITE LAND	32,051	440	1.3714%	0.03%
F	AGRICULTURAL LAND	55,286,827	758,664	1.3722%	56.39%
G	COMM., INDUST., & MINERAL	3,887,220	58,544	1.5061%	4.35%
H	RESIDENTIAL **	10,454,281	171,162	1.6372%	12.72%
	HOOKER COUNTY	95,288,036	1,345,479	1.4120%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	23,518,248	24.68%
B	PUBLIC SERVIC ENTITIES	823,956	0.86%
C	COMM. & INDUST. EQUIP.	921,174	0.97%
D	AGRIC. MACH. & EQUIP.	364,279	0.38%
E	AG-OUTBLDG & FARMSITE LAND	32,051	0.03%
F	AGRICULTURAL LAND	55,286,827	58.02%
G	COMM., INDUST., & MINERAL	3,887,220	4.08%
H	RESIDENTIAL **	10,454,281	10.97%
	HOOKER COUNTY	95,288,036	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

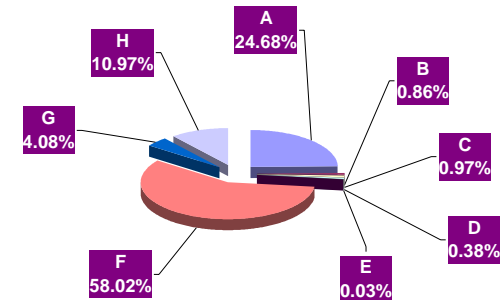


Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

46 HOOKER COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01		2000		2001	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	88,357,603	95,288,036	6,930,433	7.84%	0.281094	0.218332				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	10,022,639	10,202,670	180,031	1.80%	0.165005	0.402904				
FIRE DIST.	78,334,964	85,085,365	6,750,401	8.62%	0.027818	0.023091				
NAT. RESOURCE DIST.	88,357,603	95,288,036	6,930,433	7.84%	0.021715	0.019843				
MISC. DIST.	263,747,583	285,864,108	22,116,525	8.39%	0.010359	0.011186				
ED. SERV. UNIT	88,357,603	95,288,036	6,930,433	7.84%	0.030566	0.016148				
COMMUNITY COLLEGE	88,357,603	95,288,036	6,930,433	7.84%	0.045208	0.068088				
SCHOOLS, CLASS 1-5	88,357,603	95,288,036	6,930,433	7.84%	0.984296	0.992284				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	0	0	0							
HOOKER COUNTY	88,357,603	95,288,036	6,930,433	7.84%	1.437180	1.412013				

TAXES BY SUBDIVISION	2000		2001		2001 % of		'00-'01		2000		2001		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	19.56%	248,368	15.46%	208,044	-53.32%	(40,324)	-16.24%	0	248,368	0	208,044	0	208,044	0	-16.24%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
CITY OR VILLAGE	1.30%	16,538	3.06%	41,107	32.49%	24,569	148.56%	0	16,538	0	41,107	0	41,107	0	148.56%	
FIRE DIST.	1.72%	21,792	1.46%	19,647	-2.84%	(2,145)	-9.84%	0	21,792	0	19,647	0	19,647	0	-9.84%	
NAT. RESOURCE DIST.	1.51%	19,186	1.41%	18,908	-0.37%	(278)	-1.45%	0	19,186	0	18,908	0	18,908	0	-1.45%	
MISC. DIST.	2.15%	27,321	2.38%	31,978	6.16%	4,657	17.05%	0	27,321	0	31,978	0	31,978	0	17.05%	
ED. SERV. UNIT	2.13%	27,007	1.14%	15,387	-15.37%	(11,620)	-43.03%	0	27,007	0	15,387	0	15,387	0	-43.03%	
COMMUNITY COLLEGE	3.15%	39,945	4.82%	64,880	32.97%	24,935	62.42%	0	39,945	0	64,880	0	64,880	0	62.42%	
SCHOOLS, CLASS 1-5 *	68.49%	869,701	70.27%	945,528	100.27%	75,827	8.72%	0	869,701	0	945,528	0	945,528	0	8.72%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
HOOKER COUNTY	100.00%	1,269,857	100.00%	1,345,479	100.00%	75,622	5.96%	0	1,269,857	0	1,345,479	0	1,345,479	0	5.96%	

VALUE BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates			
AGLAND REAL	56.82%	50,201,174	58.02%	55,286,827	73.38%	5,085,653	10.13%	1.422137	1.372234			
AGIMPRV & FRMSITE	0.01%	7,495	0.03%	32,051	0.35%	24,556	327.63%	1.421748	1.371377			
RESIDENTIAL REAL **	11.30%	9,983,782	10.97%	10,454,281	6.79%	470,499	4.71%	1.520677	1.637242			
COMM.&IND.&MINRL REAL	4.18%	3,693,707	4.08%	3,887,220	2.79%	193,513	5.24%	1.470765	1.506070			
RAILROAD REAL	20.71%	18,295,516	20.29%	19,332,169	14.96%	1,036,653	5.67%	1.425746	1.382474			
PUBLIC SERVICE REAL	0.11%	101,610	0.11%	102,866	0.02%	1,256	1.24%	1.429692	1.406918			
SUBTOTAL-REAL	93.13%	82,283,284	93.50%	89,095,414	98.29%	6,812,130	8.28%	1.437088	1.411430			
AGRIC PERSONAL	0.40%	354,872	0.38%	364,279	0.14%	9,407	2.65%	1.428442	1.374858			
COMM PERSONAL	1.05%	930,581	0.97%	921,174	-0.14%	(9,407)	-1.01%	1.486448	1.551869			
RAILROAD PERSONAL	4.61%	4,073,594	4.39%	4,186,079	1.62%	112,485	2.76%	1.425746	1.382473			
PUBLIC SERVICE PERSONAL	0.81%	715,272	0.76%	721,090	0.08%	5,818	0.81%	1.453075	1.495554			
SUBTOTAL - PERSONAL	6.87%	6,074,319	6.50%	6,192,622	1.71%	118,303	1.95%	1.438421	1.420391			
HOOKER COUNTY	100.00%	88,357,603	100.00%	95,288,036	100.00%	6,930,433	7.84%	1.437180	1.412013			

TAXES BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	56.22%	713,929	56.39%	758,664	59.16%	44,735	6.27%	0	713,929	0	758,664	0	758,664	0	6.27%	
AGIMPRV & FRMSITE	0.01%	107	0.03%	440	0.44%	333	312.48%	0	107	0	440	0	440	0	312.48%	
RESIDENTIAL REAL **	11.96%	151,821	12.72%	171,162	25.58%	19,341	12.74%	0	151,821	0	171,162	0	171,162	0	12.74%	
COMM.&IND.&MINRL REAL	4.28%	54,326	4.35%	58,544	5.58%	4,219	7.77%	0	54,326	0	58,544	0	58,544	0	7.77%	
RAILROAD REAL	20.54%	260,848	19.86%	267,262	8.48%	6,415	2.46%	0	260,848	0	267,262	0	267,262	0	2.46%	
PUBLIC SERVICE REAL	0.11%	1,453	0.11%	1,447	-0.01%	(5)	-0.38%	0	1,453	0	1,447	0	1,447	0	-0.38%	
SUBTOTAL-REAL	93.12%	1,182,483	93.46%	1,257,520	99.23%	75,036	6.35%	0	1,182,483	0	1,257,520	0	1,257,520	0	6.35%	
AGRIC PERSONAL	0.40%	5,069	0.37%	5,008	-0.08%	(61)	-1.20%	0	5,069	0	5,008	0	5,008	0	-1.20%	
COMM PERSONAL	1.09%	13,833	1.06%	14,295	0.61%	463	3.35%	0	13,833	0	14,295	0	14,295	0	3.35%	
RAILROAD PERSONAL	4.57%	58,079	4.30%	57,871	-0.27%	(208)	-0.36%	0	58,079	0	57,871	0	57,871	0	-0.36%	
PUBLIC SERVICE PERSONAL	0.82%	10,393	0.80%	10,784	0.52%	391	3.76%	0	10,393	0	10,784	0	10,784	0	3.76%	
SUBTOTAL - PERSONAL	6.88%	87,374	6.54%	87,959	0.77%	585	0.67%	0	87,374	0	87,959	0	87,959	0	0.67%	
HOOKER COUNTY	100.00%	1,269,857	100.00%	1,345,479	100.00%	75,622	5.96%	0	1,269,857	0	1,345,479	0	1,345,479	0	5.96%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

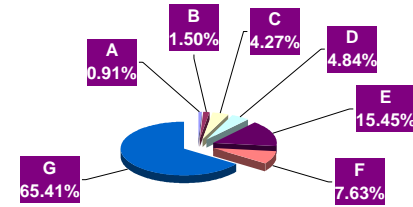
47 HOWARD COUNTY

County Seat: St Paul, NE
 County Population: 6,567
 Real Property Taxable Records: 5,613
 Personal Property Schedules: 920

2001 Levels of Value:
 Residential: 96%
 Commercial: 94%
 Agricultural: 77%

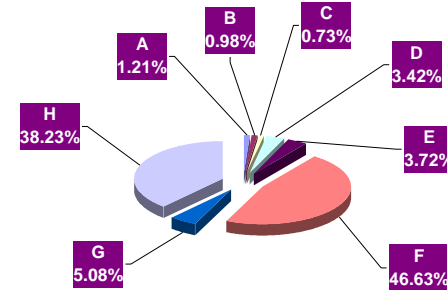
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	405,028,014	60,865	0.0150%	0.91%
B	NAT. RESOURCE DIST.	405,028,016	99,851	0.0247%	1.50%
C	COMMUNITY COLLEGE	405,028,017	285,257	0.0704%	4.27%
D	FIRE, TWNSP, & MISC. DIST.	1,383,439,486	323,011	0.0233%	4.84%
E	COUNTY	405,028,017	1,031,769	0.2547%	15.45%
F	CITY OR VILLAGE	84,479,673	509,269	0.6028%	7.63%
G	SCHOOL DISTRICTS	405,028,015	4,367,441	1.0783%	65.41%
	HOWARD COUNTY	405,028,017	6,677,464	1.6486%	100.00%

Property Taxes Levied by Local Governments



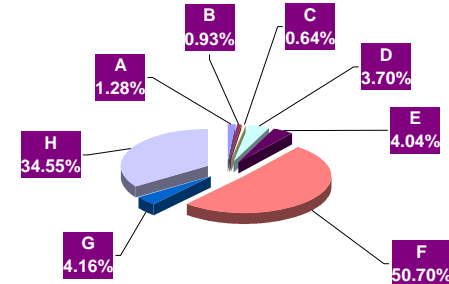
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	5,169,322	80,883	1.5647%	1.21%
B	PUBLIC SERVIC ENTITIES	3,778,418	65,428	1.7316%	0.98%
C	COMM. & INDUST. EQUIP.	2,607,859	48,903	1.8752%	0.73%
D	AGRIC. MACH. & EQUIP.	14,970,320	228,170	1.5241%	3.42%
E	AG-OUTBLDG & FARMSITE LAND	16,367,729	248,399	1.5176%	3.72%
F	AGRICULTURAL LAND	205,342,373	3,113,911	1.5164%	46.63%
G	COMM., INDUST., & MINERAL	16,838,002	338,995	2.0133%	5.08%
H	RESIDENTIAL **	139,953,994	2,552,776	1.8240%	38.23%
	HOWARD COUNTY	405,028,017	6,677,464	1.6486%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	5,169,322	1.28%
B	PUBLIC SERVIC ENTITIES	3,778,418	0.93%
C	COMM. & INDUST. EQUIP.	2,607,859	0.64%
D	AGRIC. MACH. & EQUIP.	14,970,320	3.70%
E	AG-OUTBLDG & FARMSITE LAND	16,367,729	4.04%
F	AGRICULTURAL LAND	205,342,373	50.70%
G	COMM., INDUST., & MINERAL	16,838,002	4.16%
H	RESIDENTIAL **	139,953,994	34.55%
	HOWARD COUNTY	405,028,017	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 48 JEFFERSON COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

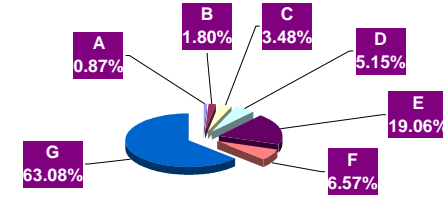
48 JEFFERSON COUNTY

County Seat: Fairbury, NE
 County Population: 8,333
 Real Property Taxable Records: 7,019
 Personal Property Schedules: 967

2001 Levels of Value:
 Residential: 96%
 Commercial: 92%
 Agricultural: 75%

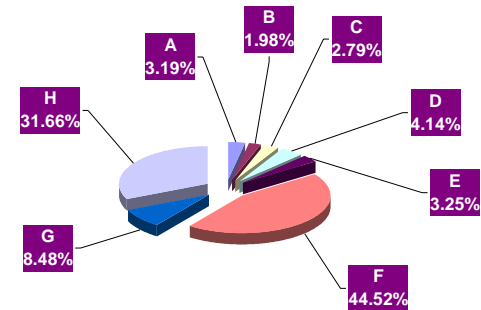
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	499,882,074	79,098	0.0158%	0.87%
B	NAT. RESOURCE DIST.	499,882,074	164,897	0.0330%	1.80%
C	COMMUNITY COLLEGE	499,882,074	317,925	0.0636%	3.48%
D	FIRE, TWNSP, & MISC. DIST.	1,248,540,458	470,654	0.0377%	5.15%
E	COUNTY	499,882,074	1,741,844	0.3485%	19.06%
F	CITY OR VILLAGE	122,087,998	600,285	0.4917%	6.57%
G	SCHOOL DISTRICTS	499,882,072	5,765,003	1.1533%	63.08%
	JEFFERSON COUNTY	499,882,074	9,139,707	1.8284%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	16,597,504	291,832	1.7583%	3.19%
B	PUBLIC SERVIC ENTITIES	9,548,829	180,586	1.8912%	1.98%
C	COMM. & INDUST. EQUIP.	12,756,351	255,179	2.0004%	2.79%
D	AGRIC. MACH. & EQUIP.	22,229,505	377,949	1.7002%	4.14%
E	AG-OUTBLDG & FARMSITE LAND	17,504,871	297,231	1.6980%	3.25%
F	AGRICULTURAL LAND	240,626,322	4,068,608	1.6908%	44.52%
G	COMM., INDUST., & MINERAL	37,640,243	774,973	2.0589%	8.48%
H	RESIDENTIAL **	142,978,449	2,893,348	2.0236%	31.66%
	JEFFERSON COUNTY	499,882,074	9,139,707	1.8284%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	16,597,504	3.32%
B	PUBLIC SERVIC ENTITIES	9,548,829	1.91%
C	COMM. & INDUST. EQUIP.	12,756,351	2.55%
D	AGRIC. MACH. & EQUIP.	22,229,505	4.45%
E	AG-OUTBLDG & FARMSITE LAND	17,504,871	3.50%
F	AGRICULTURAL LAND	240,626,322	48.14%
G	COMM., INDUST., & MINERAL	37,640,243	7.53%
H	RESIDENTIAL **	142,978,449	28.60%
	JEFFERSON COUNTY	499,882,074	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

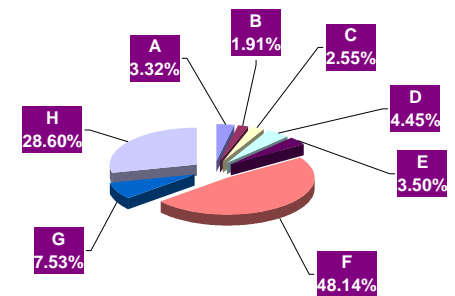


Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	TOTAL VALUE		TOTAL VALUE				Average Rates		Average Rates	
COUNTY	459,808,488		499,882,074		40,073,586	8.72%		0.349304		0.348451
TOWNSHIP	0		0		0					
CITY OR VILLAGE	112,742,601		122,087,998		9,345,397	8.29%		0.518112		0.491683
FIRE DIST.	353,060,767		383,900,018		30,839,251	8.73%		0.040584		0.039959
NAT. RESOURCE DIST.	459,808,489		499,882,074		40,073,585	8.72%		0.033302		0.032987
MISC. DIST.	793,840,461		864,640,440		70,799,979	8.92%		0.036674		0.036692
ED. SERV. UNIT	459,808,488		499,882,074		40,073,586	8.72%		0.016367		0.015823
COMMUNITY COLLEGE	459,808,488		499,882,074		40,073,586	8.72%		0.029500		0.063600
SCHOOLS, CLASS 1-5	459,808,489		499,882,072		40,073,583	8.72%		1.144033		1.056594
SCHOOLS, CLASS 6	0		0		0					
SCHOOLS, BONDS	482,021,705		524,647,854		42,626,149	8.84%		0.107983		0.092115
JEFFERSON COUNTY	459,808,488		499,882,074		40,073,586	8.72%		1.907223		1.828373

TAXES BY SUBDIVISION	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	18.31%	1,606,130	19.06%	1,741,844	36.67%	135,714	8.45%	0	1,606,130	0	1,741,844		8.45%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	6.66%	584,133	6.57%	600,285	4.36%	16,153	2.77%	157,874	426,258	148,862	451,423	-5.71%	5.90%
FIRE DIST.	1.63%	143,287	1.68%	153,401	2.73%	10,114	7.06%	21,178	122,109	22,839	130,563	7.84%	6.92%
NAT. RESOURCE DIST.	1.75%	153,127	1.80%	164,897	3.18%	11,770	7.69%	0	153,127	0	164,897		7.69%
MISC. DIST.	3.32%	291,130	3.47%	317,253	7.06%	26,123	8.97%	11,989	279,141	14,701	302,551	22.63%	8.39%
ED. SERV. UNIT	0.86%	75,255	0.87%	79,098	1.04%	3,844	5.11%	0	75,255	0	79,098		5.11%
COMMUNITY COLLEGE	1.55%	135,645	3.48%	317,925	49.25%	182,280	134.38%	0	135,645	0	317,925		134.38%
SCHOOLS, CLASS 1-5 *	59.98%	5,260,362	57.79%	5,281,726	5.77%	21,364	0.41%	0	5,260,362	0	5,281,726		0.41%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	5.94%	520,504	5.29%	483,277	-10.06%	(37,227)	-7.15%	520,504	0	483,277	0	-7.15%	
JEFFERSON COUNTY	100.00%	8,769,572	100.00%	9,139,707	100.00%	370,135	4.22%	711,545	8,058,027	669,679	8,470,028	-5.88%	5.11%

VALUE BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE				Average Rates	Average Rates		
AGLAND REAL	48.13%	221,297,425	48.14%	240,626,322	48.23%	19,328,897	8.73%	1.762482		1.690841	
AGIMPRV & FRMSITE	3.36%	15,448,421	3.50%	17,504,871	5.13%	2,056,450	13.31%	1.761332		1.697992	
RESIDENTIAL REAL **	28.91%	132,909,101	28.60%	142,978,449	25.13%	10,069,348	7.58%	2.103043		2.023625	
COMM.&IND.&MINRL REAL	7.94%	36,506,595	7.53%	37,640,243	2.83%	1,133,648	3.11%	2.158265		2.058895	
RAILROAD REAL	2.39%	10,985,653	2.69%	13,425,039	6.09%	2,439,386	22.21%	1.828544		1.758339	
PUBLIC SERVICE REAL	0.28%	1,281,331	0.29%	1,427,118	0.36%	145,787	11.38%	1.913679		1.853015	
SUBTOTAL-REAL	91.00%	418,428,526	90.74%	453,602,042	87.77%	35,173,516	8.41%	1.907343		1.829062	
AGRIC PERSONAL	4.42%	20,306,419	4.45%	22,229,505	4.80%	1,923,086	9.47%	1.767505		1.700212	
COMM PERSONAL	2.51%	11,524,119	2.55%	12,756,351	3.07%	1,232,232	10.69%	2.112671		2.000408	
RAILROAD PERSONAL	0.59%	2,734,061	0.63%	3,172,465	1.09%	438,404	16.03%	1.828998		1.758083	
PUBLIC SERVICE PERSONAL	1.48%	6,815,363	1.62%	8,121,711	3.26%	1,306,348	19.17%	2.000111		1.897897	
SUBTOTAL - PERSONAL	9.00%	41,379,962	9.26%	46,280,032	12.23%	4,900,070	11.84%	1.906006		1.821615	
JEFFERSON COUNTY	100.00%	459,808,488	100.00%	499,882,074	100.00%	40,073,586	8.72%	1.907223		1.828373	

TAXES BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	44.48%	3,900,327	44.52%	4,068,608	45.46%	168,281	4.31%	250,285	3,650,042	237,025	3,831,583	-5.30%	4.97%
AGIMPRV & FRMSITE	3.10%	272,098	3.25%	297,231	6.79%	25,133	9.24%	18,337	253,761	18,618	278,614	1.53%	9.79%
RESIDENTIAL REAL **	31.87%	2,795,135	31.66%	2,893,348	26.53%	98,213	3.51%	279,544	2,515,591	263,341	2,630,007	-5.80%	4.55%
COMM.&IND.&MINRL REAL	8.98%	787,909	8.48%	774,973	-3.49%	(12,936)	-1.64%	80,607	707,302	71,303	703,670	-11.54%	-0.51%
RAILROAD REAL	2.29%	200,878	2.58%	236,058	9.50%	35,180	17.51%	13,501	187,377	14,303	221,755	5.94%	18.35%
PUBLIC SERVICE REAL	0.28%	24,521	0.29%	26,445	0.52%	1,924	7.85%	2,214	22,306	2,139	24,306	-3.42%	8.97%
SUBTOTAL-REAL	91.01%	7,980,867	90.78%	8,296,663	85.32%	315,796	3.96%	644,488.6	7,336,379	606,728	7,689,935	-0.0586	0.0482
AGRIC PERSONAL	4.09%	358,917	4.14%	377,949	5.14%	19,032	5.30%	24,567	334,350	24,337	353,612	-0.94%	5.76%
COMM PERSONAL	2.78%	243,467	2.79%	255,179	3.16%	11,712	4.81%	26,513	216,954	22,814	232,366	-13.95%	7.10%
RAILROAD PERSONAL	0.57%	50,006	0.61%	55,775	1.56%	5,769	11.54%	3,382	46,624	3,393	52,382	0.31%	12.35%
PUBLIC SERVICE PERSONAL	1.55%	136,315	1.69%	154,142	4.82%	17,827	13.08%	12,594	123,721	12,407	141,735	-1.48%	14.56%
SUBTOTAL - PERSONAL	8.99%	788,704	9.22%	843,044	14.68%	54,340	6.89%	67,056.21	721,648	62,951	780,093	-0.0612	0.081
JEFFERSON COUNTY	100.00%	8,769,572	100.00%	9,139,707	100.00%	370,135	4.22%	711,545	8,058,027	669,679	8,470,028	-5.88%	5.11%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

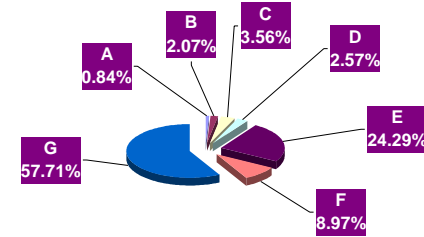
49 JOHNSON COUNTY

County Seat: Tecumseh, NE
 County Population: 4,488
 Real Property Taxable Records: 4,218
 Personal Property Schedules: 582

2001 Levels of Value:
 Residential: 95%
 Commercial: 100%
 Agricultural: 74%

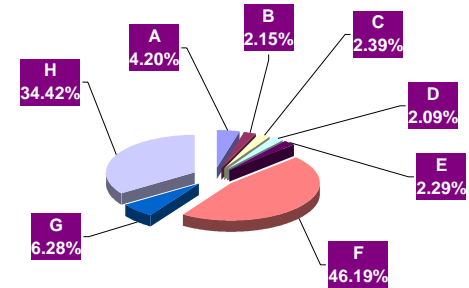
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	278,179,936	41,779	0.0150%	0.84%
B	NAT. RESOURCE DIST.	278,179,936	102,974	0.0370%	2.07%
C	COMMUNITY COLLEGE	278,179,936	176,923	0.0636%	3.56%
D	FIRE, TWNSP, & MISC. DIST.	493,939,678	127,541	0.0258%	2.57%
E	COUNTY	278,179,936	1,207,176	0.4340%	24.29%
F	CITY OR VILLAGE	72,628,596	445,753	0.6137%	8.97%
G	SCHOOL DISTRICTS	278,179,936	2,868,326	1.0311%	57.71%
	JOHNSON COUNTY	278,179,936	4,970,471	1.7868%	100.00%

Property Taxes Levied by Local Governments



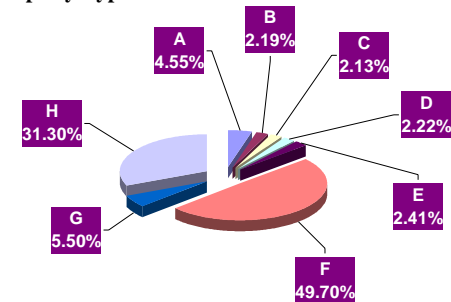
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	12,652,734	208,775	1.6500%	4.20%
B	PUBLIC SERVIC ENTITIES	6,079,171	106,743	1.7559%	2.15%
C	COMM. & INDUST. EQUIP.	5,938,140	118,868	2.0018%	2.39%
D	AGRIC. MACH. & EQUIP.	6,163,107	103,748	1.6834%	2.09%
E	AG-OUTBLDG & FARMSITE LAND	6,717,369	113,656	1.6920%	2.29%
F	AGRICULTURAL LAND	138,244,570	2,295,894	1.6607%	46.19%
G	COMM., INDUST., & MINERAL	15,305,645	312,105	2.0391%	6.28%
H	RESIDENTIAL **	87,079,201	1,710,684	1.9645%	34.42%
	JOHNSON COUNTY	278,179,936	4,970,471	1.7868%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	12,652,734	4.55%
B	PUBLIC SERVIC ENTITIES	6,079,171	2.19%
C	COMM. & INDUST. EQUIP.	5,938,140	2.13%
D	AGRIC. MACH. & EQUIP.	6,163,107	2.22%
E	AG-OUTBLDG & FARMSITE LAND	6,717,369	2.41%
F	AGRICULTURAL LAND	138,244,570	49.70%
G	COMM., INDUST., & MINERAL	15,305,645	5.50%
H	RESIDENTIAL **	87,079,201	31.30%
	JOHNSON COUNTY	278,179,936	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

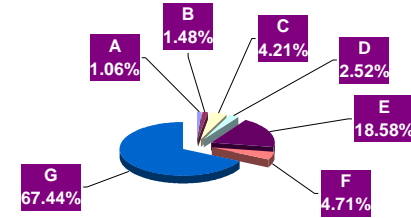
50 KEARNEY COUNTY

County Seat: Minden, NE
 County Population: 6,882
 Real Property Taxable Records: 5,468
 Personal Property Schedules: 1,068

2001 Levels of Value:
 Residential: 95%
 Commercial: 96%
 Agricultural: 77%

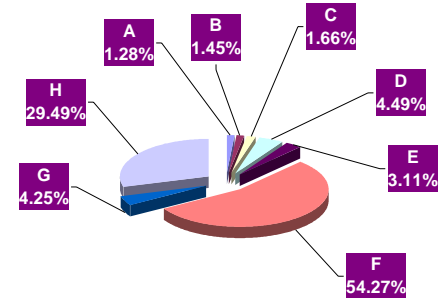
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	588,898,730	104,627	0.0178%	1.06%
B	NAT. RESOURCE DIST.	588,898,730	146,277	0.0248%	1.48%
C	COMMUNITY COLLEGE	588,898,730	414,756	0.0704%	4.21%
D	FIRE, TWNSP, & MISC. DIST.	1,222,278,221	247,924	0.0203%	2.52%
E	COUNTY	588,898,730	1,831,781	0.3111%	18.58%
F	CITY OR VILLAGE	112,108,367	464,393	0.4142%	4.71%
G	SCHOOL DISTRICTS	588,898,730	6,647,254	1.1288%	67.44%
	KEARNEY COUNTY	588,898,730	9,857,012	1.6738%	100.00%

Property Taxes Levied by Local Governments



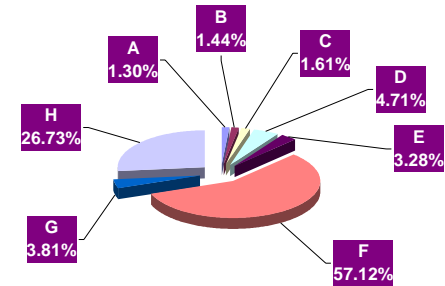
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	7,677,345	126,412	1.6466%	1.28%
B	PUBLIC SERVIC ENTITIES	8,498,565	142,506	1.6768%	1.45%
C	COMM. & INDUST. EQUIP.	9,456,706	164,028	1.7345%	1.66%
D	AGRIC. MACH. & EQUIP.	27,712,414	442,231	1.5958%	4.49%
E	AG-OUTBLDG & FARMSITE LAND	19,310,105	306,397	1.5867%	3.11%
F	AGRICULTURAL LAND	336,361,885	5,349,142	1.5903%	54.27%
G	COMM., INDUST., & MINERAL	22,462,555	419,380	1.8670%	4.25%
H	RESIDENTIAL **	157,419,155	2,906,915	1.8466%	29.49%
	KEARNEY COUNTY	588,898,730	9,857,012	1.6738%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	7,677,345	1.30%
B	PUBLIC SERVIC ENTITIES	8,498,565	1.44%
C	COMM. & INDUST. EQUIP.	9,456,706	1.61%
D	AGRIC. MACH. & EQUIP.	27,712,414	4.71%
E	AG-OUTBLDG & FARMSITE LAND	19,310,105	3.28%
F	AGRICULTURAL LAND	336,361,885	57.12%
G	COMM., INDUST., & MINERAL	22,462,555	3.81%
H	RESIDENTIAL **	157,419,155	26.73%
	KEARNEY COUNTY	588,898,730	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 51 KEITH COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

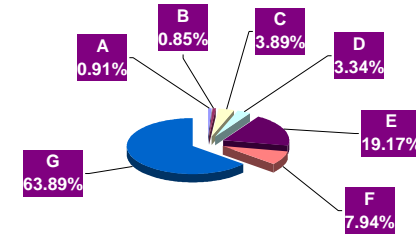
51 KEITH COUNTY

County Seat: Ogallala, NE
 County Population: 8,875
 Real Property Taxable Records: 9,449
 Personal Property Schedules: 1,042

2001 Levels of Value:
 Residential: 94%
 Commercial: 96%
 Agricultural: 79%

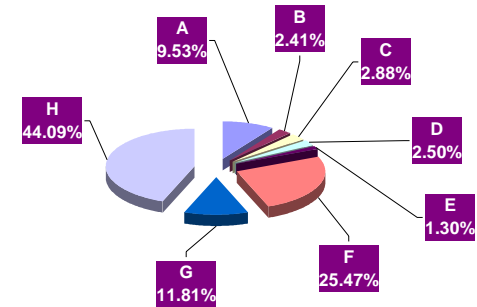
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	577,067,825	92,364	0.0160%	0.91%
B	NAT. RESOURCE DIST.	577,067,827	86,284	0.0150%	0.85%
C	COMMUNITY COLLEGE	577,067,827	392,913	0.0681%	3.89%
D	FIRE, TWNSP, & MISC. DIST.	1,339,801,583	337,005	0.0252%	3.34%
E	COUNTY	577,067,826	1,935,507	0.3354%	19.17%
F	CITY OR VILLAGE	192,736,073	801,364	0.4158%	7.94%
G	SCHOOL DISTRICTS	577,067,821	6,450,624	1.1178%	63.89%
	KEITH COUNTY	577,067,826	10,096,060	1.7495%	100.00%

Property Taxes Levied by Local Governments



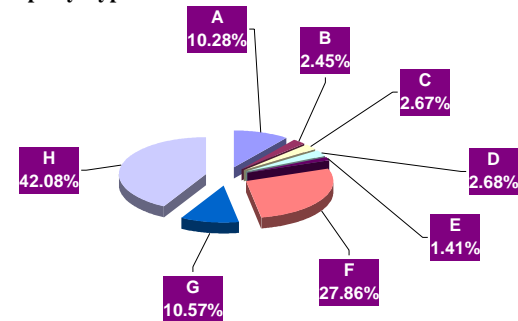
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	59,349,076	961,707	1.6204%	9.53%
B	PUBLIC SERVIC ENTITIES	14,118,117	243,528	1.7249%	2.41%
C	COMM. & INDUST. EQUIP.	15,389,296	291,176	1.8921%	2.88%
D	AGRIC. MACH. & EQUIP.	15,463,782	252,788	1.6347%	2.50%
E	AG-OUTBLDG & FARMSITE LAND	8,136,400	131,536	1.6166%	1.30%
F	AGRICULTURAL LAND	160,769,670	2,571,540	1.5995%	25.47%
G	COMM., INDUST., & MINERAL	60,994,100	1,191,958	1.9542%	11.81%
H	RESIDENTIAL **	242,847,385	4,451,826	1.8332%	44.09%
	KEITH COUNTY	577,067,826	10,096,060	1.7495%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	59,349,076	10.28%
B	PUBLIC SERVIC ENTITIES	14,118,117	2.45%
C	COMM. & INDUST. EQUIP.	15,389,296	2.67%
D	AGRIC. MACH. & EQUIP.	15,463,782	2.68%
E	AG-OUTBLDG & FARMSITE LAND	8,136,400	1.41%
F	AGRICULTURAL LAND	160,769,670	27.86%
G	COMM., INDUST., & MINERAL	60,994,100	10.57%
H	RESIDENTIAL **	242,847,385	42.08%
	KEITH COUNTY	577,067,826	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 52 KEYA PAHA COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

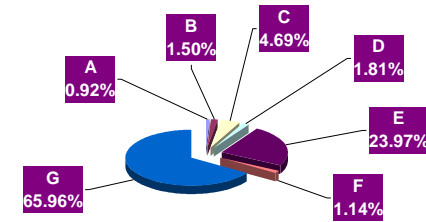
52 KEYA PAHA COUNTY

County Seat: Springview, NE
 County Population: 983
 Real Property Taxable Records: 2,339
 Personal Property Schedules: 292

2001 Levels of Value:
 Residential: 100%
 Commercial: --
 Agricultural: 76%

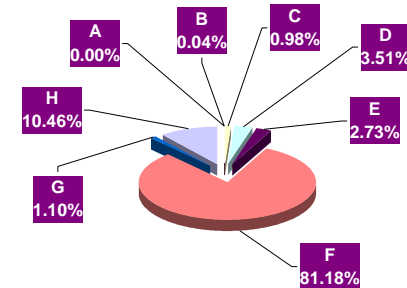
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	124,631,731	16,788	0.0135%	0.92%
B	NAT. RESOURCE DIST.	124,631,730	27,259	0.0219%	1.50%
C	COMMUNITY COLLEGE	124,631,731	85,383	0.0685%	4.69%
D	FIRE, TWNSP, & MISC. DIST.	249,263,462	33,007	0.0132%	1.81%
E	COUNTY	124,631,731	436,210	0.3500%	23.97%
F	CITY OR VILLAGE	4,616,662	20,706	0.4485%	1.14%
G	SCHOOL DISTRICTS	124,631,730	1,200,382	0.9631%	65.96%
	KEYA PAHA COUNTY	124,631,731	1,819,735	1.4601%	100.00%

Property Taxes Levied by Local Governments



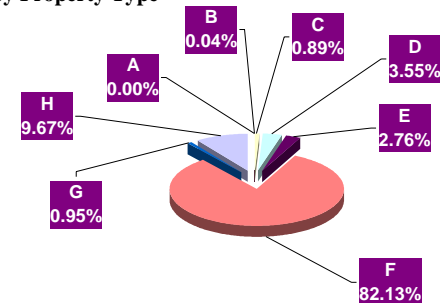
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	55,974	805	1.4389%	0.04%
C	COMM. & INDUST. EQUIP.	1,111,644	17,838	1.6047%	0.98%
D	AGRIC. MACH. & EQUIP.	4,421,453	63,813	1.4433%	3.51%
E	AG-OUTBLDG & FARMSITE LAND	3,444,903	49,707	1.4429%	2.73%
F	AGRICULTURAL LAND	102,356,422	1,477,197	1.4432%	81.18%
G	COMM., INDUST., & MINERAL	1,188,690	19,946	1.6780%	1.10%
H	RESIDENTIAL **	12,052,645	190,428	1.5800%	10.46%
	KEYA PAHA COUNTY	124,631,731	1,819,735	1.4601%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	55,974	0.04%
C	COMM. & INDUST. EQUIP.	1,111,644	0.89%
D	AGRIC. MACH. & EQUIP.	4,421,453	3.55%
E	AG-OUTBLDG & FARMSITE LAND	3,444,903	2.76%
F	AGRICULTURAL LAND	102,356,422	82.13%
G	COMM., INDUST., & MINERAL	1,188,690	0.95%
H	RESIDENTIAL **	12,052,645	9.67%
	KEYA PAHA COUNTY	124,631,731	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

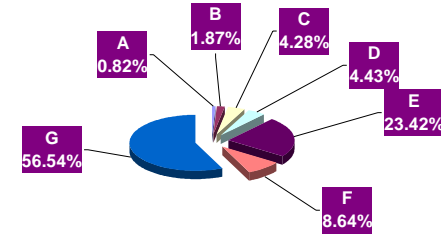
53 KIMBALL COUNTY

County Seat: Kimball, NE
 County Population: 4,089
 Real Property Taxable Records: 4,804
 Personal Property Schedules: 925

2001 Levels of Value:
 Residential: 97%
 Commercial: 100%
 Agricultural: 76%

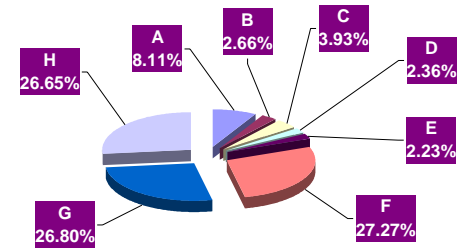
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	318,763,803	47,815	0.0150%	0.82%
B	NAT. RESOURCE DIST.	318,763,803	108,453	0.0340%	1.87%
C	COMMUNITY COLLEGE	318,763,803	248,221	0.0779%	4.28%
D	FIRE, TWNSP, & MISC. DIST.	1,001,253,682	257,224	0.0257%	4.43%
E	COUNTY	318,763,803	1,359,056	0.4264%	23.42%
F	CITY OR VILLAGE	76,831,124	501,387	0.6526%	8.64%
G	SCHOOL DISTRICTS	318,763,802	3,281,207	1.0294%	56.54%
	KIMBALL COUNTY	318,763,803	5,803,363	1.8206%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	27,729,231	470,755	1.6977%	8.11%
B	PUBLIC SERVIC ENTITIES	8,564,215	154,413	1.8030%	2.66%
C	COMM. & INDUST. EQUIP.	12,053,105	228,123	1.8927%	3.93%
D	AGRIC. MACH. & EQUIP.	8,221,367	136,948	1.6658%	2.36%
E	AG-OUTBLDG & FARMSITE LAND	7,699,366	129,131	1.6772%	2.23%
F	AGRICULTURAL LAND	95,424,132	1,582,463	1.6583%	27.27%
G	COMM., INDUST., & MINERAL	86,111,402	1,555,054	1.8059%	26.80%
H	RESIDENTIAL **	72,960,985	1,546,476	2.1196%	26.65%
	KIMBALL COUNTY	318,763,803	5,803,363	1.8206%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	27,729,231	8.70%
B	PUBLIC SERVIC ENTITIES	8,564,215	2.69%
C	COMM. & INDUST. EQUIP.	12,053,105	3.78%
D	AGRIC. MACH. & EQUIP.	8,221,367	2.58%
E	AG-OUTBLDG & FARMSITE LAND	7,699,366	2.42%
F	AGRICULTURAL LAND	95,424,132	29.94%
G	COMM., INDUST., & MINERAL	86,111,402	27.01%
H	RESIDENTIAL **	72,960,985	22.89%
	KIMBALL COUNTY	318,763,803	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

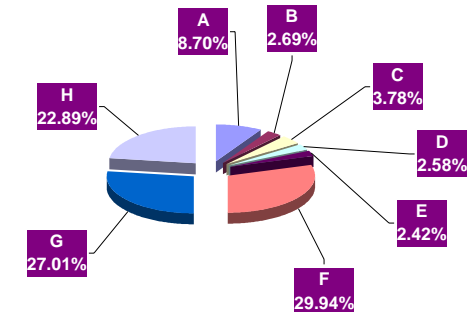


TABLE 19A # 54 KNOX COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

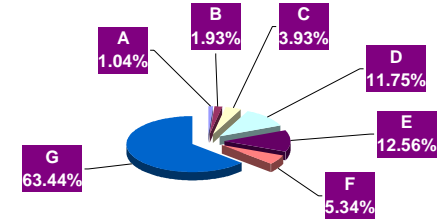
54 KNOX COUNTY

County Seat: Center, NE
 County Population: 9,374
 Real Property Taxable Records: 10,917
 Personal Property Schedules: 1,560

2001 Levels of Value:
 Residential: 95%
 Commercial: 100%
 Agricultural: 75%

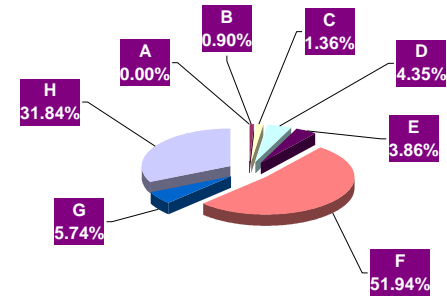
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	497,688,881	90,613	0.0182%	1.04%
B	NAT. RESOURCE DIST.	497,688,881	168,070	0.0338%	1.93%
C	COMMUNITY COLLEGE	497,688,881	340,967	0.0685%	3.93%
D	FIRE, TWNSP, & MISC. DIST.	1,489,867,355	1,020,831	0.0685%	11.75%
E	COUNTY	497,688,881	1,091,133	0.2192%	12.56%
F	CITY OR VILLAGE	89,749,083	464,149	0.5172%	5.34%
G	SCHOOL DISTRICTS	497,688,881	5,510,499	1.1072%	63.44%
	KNOX COUNTY	497,688,881	8,686,263	1.7453%	100.00%

Property Taxes Levied by Local Governments



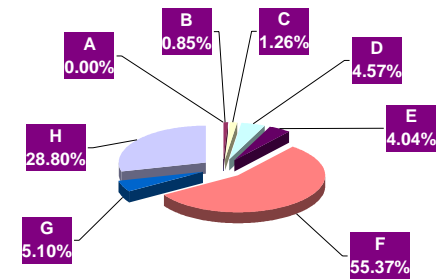
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	4,230,887	78,301	1.8507%	0.90%
C	COMM. & INDUST. EQUIP.	6,277,712	118,481	1.8873%	1.36%
D	AGRIC. MACH. & EQUIP.	22,753,567	377,542	1.6593%	4.35%
E	AG-OUTBLDG & FARMSITE LAND	20,115,080	335,678	1.6688%	3.86%
F	AGRICULTURAL LAND	275,565,305	4,511,262	1.6371%	51.94%
G	COMM., INDUST., & MINERAL	25,387,346	498,919	1.9652%	5.74%
H	RESIDENTIAL **	143,358,984	2,766,080	1.9295%	31.84%
	KNOX COUNTY	497,688,881	8,686,263	1.7453%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	4,230,887	0.85%
C	COMM. & INDUST. EQUIP.	6,277,712	1.26%
D	AGRIC. MACH. & EQUIP.	22,753,567	4.57%
E	AG-OUTBLDG & FARMSITE LAND	20,115,080	4.04%
F	AGRICULTURAL LAND	275,565,305	55.37%
G	COMM., INDUST., & MINERAL	25,387,346	5.10%
H	RESIDENTIAL **	143,358,984	28.80%
	KNOX COUNTY	497,688,881	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

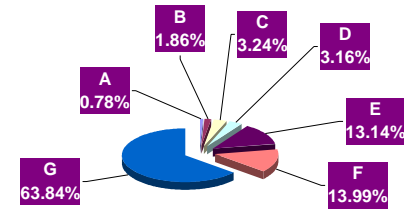
55 LANCASTER COUNTY

County Seat: Lincoln, NE
 County Population: 250,291
 Real Property Taxable Records: 91,341
 Personal Property Schedules: 8,085

2001 Levels of Value:
 Residential: 98%
 Commercial: 94%
 Agricultural: Ag Special Value

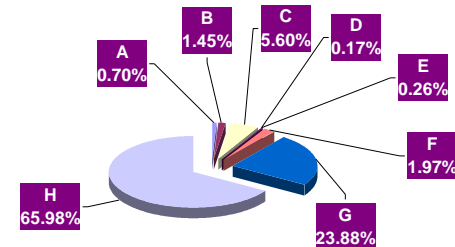
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	12,627,694,762	1,928,419	0.0153%	0.78%
B	NAT. RESOURCE DIST.	12,627,694,756	4,611,141	0.0365%	1.86%
C	COMMUNITY COLLEGE	12,627,694,758	8,031,214	0.0636%	3.24%
D	FIRE, TWNSP, & MISC. DIST.	54,222,331,342	7,852,638	0.0145%	3.16%
E	COUNTY	12,627,694,758	32,615,063	0.2583%	13.14%
F	CITY OR VILLAGE	10,967,418,497	34,736,413	0.3167%	13.99%
G	SCHOOL DISTRICTS	12,627,694,727	158,465,365	1.2549%	63.84%
	LANCASTER COUNTY	12,627,694,758	248,240,252	1.9658%	100.00%

Property Taxes Levied by Local Governments



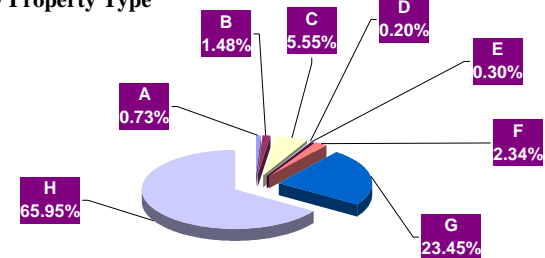
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	92,811,353	1,731,371	1.8655%	0.70%
B	PUBLIC SERVIC ENTITIES	186,371,682	3,593,879	1.9283%	1.45%
C	COMM. & INDUST. EQUIP.	701,202,217	13,902,335	1.9826%	5.60%
D	AGRIC. MACH. & EQUIP.	25,019,030	416,347	1.6641%	0.17%
E	AG-OUTBLDG & FARMSITE LAND	38,204,890	637,366	1.6683%	0.26%
F	AGRICULTURAL LAND	295,058,383	4,900,093	1.6607%	1.97%
G	COMM., INDUST., & MINERAL	2,961,484,470	59,272,119	2.0014%	23.88%
H	RESIDENTIAL **	8,327,542,733	163,786,743	1.9668%	65.98%
	LANCASTER COUNTY	12,627,694,758	248,240,252	1.9658%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	92,811,353	0.73%
B	PUBLIC SERVIC ENTITIES	186,371,682	1.48%
C	COMM. & INDUST. EQUIP.	701,202,217	5.55%
D	AGRIC. MACH. & EQUIP.	25,019,030	0.20%
E	AG-OUTBLDG & FARMSITE LAND	38,204,890	0.30%
F	AGRICULTURAL LAND	295,058,383	2.34%
G	COMM., INDUST., & MINERAL	2,961,484,470	23.45%
H	RESIDENTIAL **	8,327,542,733	65.95%
	LANCASTER COUNTY	12,627,694,758	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

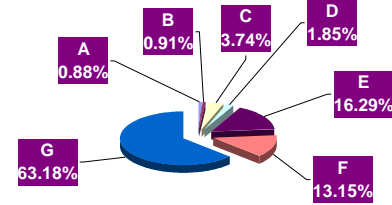
56 LINCOLN COUNTY

County Seat: North Platte, NE
 County Population: 34,632
 Real Property Taxable Records: 21,742
 Personal Property Schedules: 2,411

2001 Levels of Value:
 Residential: 94%
 Commercial: 97%
 Agricultural: 77%

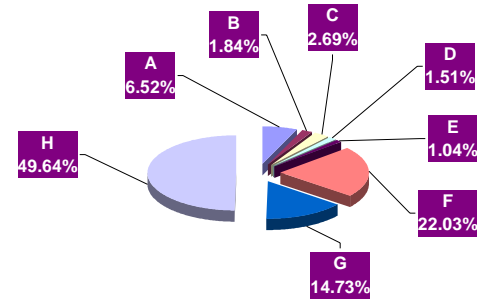
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,787,366,291	287,239	0.0161%	0.88%
B	NAT. RESOURCE DIST.	1,787,366,291	295,170	0.0165%	0.91%
C	COMMUNITY COLLEGE	1,787,366,291	1,216,982	0.0681%	3.74%
D	FIRE, TOWNSP. & MISC. DIST.	3,414,647,380	601,267	0.0176%	1.85%
E	COUNTY	1,787,366,291	5,300,971	0.2966%	16.29%
F	CITY OR VILLAGE	857,920,754	4,277,018	0.4985%	13.15%
G	SCHOOL DISTRICTS	1,787,366,291	20,556,279	1.1501%	63.18%
	LINCOLN COUNTY	1,787,366,291	32,534,926	1.8203%	100.00%

Property Taxes Levied by Local Governments



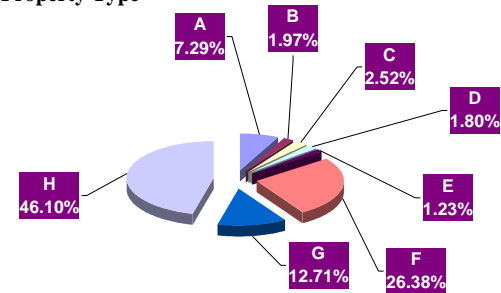
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	130,281,841	2,121,184	1.6282%	6.52%
B	PUBLIC SERVIC ENTITIES	35,140,940	598,547	1.7033%	1.84%
C	COMM. & INDUST. EQUIP.	45,117,098	876,146	1.9419%	2.69%
D	AGRIC. MACH. & EQUIP.	32,188,112	491,871	1.5281%	1.51%
E	AG-OUTBLDG & FARMSITE LAND	22,036,675	337,395	1.5311%	1.04%
F	AGRICULTURAL LAND	471,460,185	7,166,305	1.5200%	22.03%
G	COMM., INDUST., & MINERAL	227,205,585	4,793,602	2.1098%	14.73%
H	RESIDENTIAL **	823,935,855	16,149,876	1.9601%	49.64%
	LINCOLN COUNTY	1,787,366,291	32,534,926	1.8203%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	130,281,841	7.29%
B	PUBLIC SERVIC ENTITIES	35,140,940	1.97%
C	COMM. & INDUST. EQUIP.	45,117,098	2.52%
D	AGRIC. MACH. & EQUIP.	32,188,112	1.80%
E	AG-OUTBLDG & FARMSITE LAND	22,036,675	1.23%
F	AGRICULTURAL LAND	471,460,185	26.38%
G	COMM., INDUST., & MINERAL	227,205,585	12.71%
H	RESIDENTIAL **	823,935,855	46.10%
	LINCOLN COUNTY	1,787,366,291	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

56 LINCOLN COUNTY

Table with 13 columns: VALUE BY SUBDIVISION, 2000 TOTAL VALUE, 2001 TOTAL VALUE, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5, SCHOOLS, CLASS 6, SCHOOLS, BONDS, and LINCOLN COUNTY.

Table with 15 columns: TAXES BY SUBDIVISION, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5 *, SCHOOLS, CLASS 6 *, SCHOOLS, BONDS, and LINCOLN COUNTY.

Table with 13 columns: VALUE BY SECTOR, 2000 % of Total, 2000 TOTAL VALUE, 2001 % of Total, 2001 TOTAL VALUE, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL **, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, SUBTOTAL-REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, SUBTOTAL - PERSONAL, and LINCOLN COUNTY.

Table with 15 columns: TAXES BY SECTOR, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL **, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, SUBTOTAL-REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, SUBTOTAL - PERSONAL, and LINCOLN COUNTY.

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 57 LOGAN COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

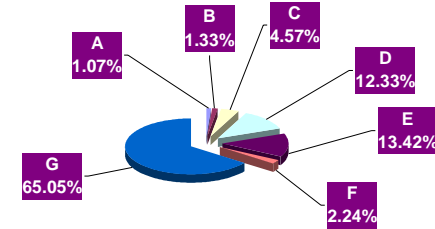
57 LOGAN COUNTY

County Seat: Stapleton, NE
 County Population: 774
 Real Property Taxable Records: 1,437
 Personal Property Schedules: 134

2001 Levels of Value:
 Residential: 96%
 Commercial: --
 Agricultural: 74%

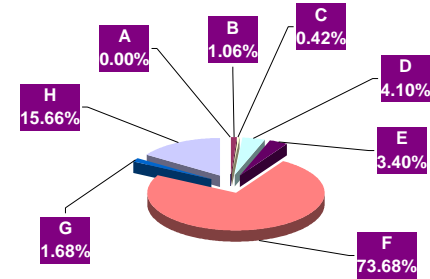
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	83,864,370	13,330	0.0159%	1.07%
B	NAT. RESOURCE DIST.	83,864,370	16,640	0.0198%	1.33%
C	COMMUNITY COLLEGE	83,864,370	57,102	0.0681%	4.57%
D	FIRE, TWNSP, & MISC. DIST.	257,402,731	154,252	0.0599%	12.33%
E	COUNTY	83,864,370	167,809	0.2001%	13.42%
F	CITY OR VILLAGE	6,654,298	27,965	0.4203%	2.24%
G	SCHOOL DISTRICTS	83,864,370	813,495	0.9700%	65.05%
	LOGAN COUNTY	83,864,370	1,250,593	1.4912%	100.00%

Property Taxes Levied by Local Governments



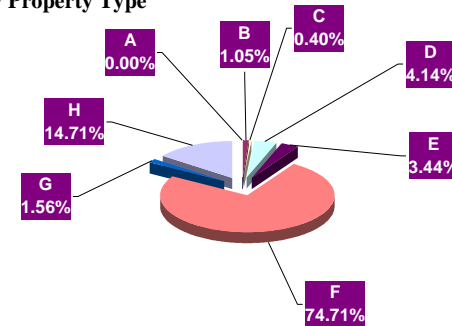
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	876,533	13,228	1.5092%	1.06%
C	COMM. & INDUST. EQUIP.	339,355	5,230	1.5411%	0.42%
D	AGRIC. MACH. & EQUIP.	3,471,861	51,305	1.4777%	4.10%
E	AG-OUTBLDG & FARMSITE LAND	2,881,485	42,511	1.4753%	3.40%
F	AGRICULTURAL LAND	62,651,028	921,437	1.4707%	73.68%
G	COMM., INDUST., & MINERAL	1,308,507	20,982	1.6035%	1.68%
H	RESIDENTIAL **	12,335,601	195,900	1.5881%	15.66%
	LOGAN COUNTY	83,864,370	1,250,593	1.4912%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	876,533	1.05%
C	COMM. & INDUST. EQUIP.	339,355	0.40%
D	AGRIC. MACH. & EQUIP.	3,471,861	4.14%
E	AG-OUTBLDG & FARMSITE LAND	2,881,485	3.44%
F	AGRICULTURAL LAND	62,651,028	74.71%
G	COMM., INDUST., & MINERAL	1,308,507	1.56%
H	RESIDENTIAL **	12,335,601	14.71%
	LOGAN COUNTY	83,864,370	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001				
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates					
COUNTY	72,852,355		83,864,370		11,012,015	15.12%		0.220137	0.200096				
TOWNSHIP	0		0		0								
CITY OR VILLAGE	5,909,181		6,654,298		745,117	12.61%		0.427302	0.420256				
FIRE DIST.	72,852,355		83,864,370		11,012,015	15.12%		0.032482	0.029191				
NAT. RESOURCE DIST.	72,852,355		83,864,370		11,012,015	15.12%		0.021436	0.019842				
MISC. DIST.	150,823,113		173,538,361		22,715,248	15.06%		0.053607	0.074780				
ED. SERV. UNIT	72,852,355		83,864,370		11,012,015	15.12%		0.016462	0.015894				
COMMUNITY COLLEGE	72,852,355		83,864,370		11,012,015	15.12%		0.034037	0.068088				
SCHOOLS, CLASS 1-5	72,852,355		83,864,370		11,012,015	15.12%		1.057630	0.970012				
SCHOOLS, CLASS 6	0		0		0								
SCHOOLS, BONDS	0		0		0								
LOGAN COUNTY	72,852,355		83,864,370		11,012,015	15.12%		1.527823	1.491209				
TAXES BY SUBDIVISION	2000 % of Total	2000 TOTAL TAXES	2001 % of Total	2001 TOTAL TAXES	2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000 Bond Taxes	2000 NonBond Taxes	2001 Bond Taxes	2001 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	14.41%	160,375	13.42%	167,809	5.40%	7,434	4.64%	0	160,375	0	167,809	0	4.64%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
CITY OR VILLAGE	2.27%	25,250	2.24%	27,965	1.97%	2,715	10.75%	0	25,250	0	27,965	0	10.75%
FIRE DIST.	2.13%	23,664	1.96%	24,481	0.59%	818	3.46%	0	23,664	0	24,481	0	3.46%
NAT. RESOURCE DIST.	1.40%	15,617	1.33%	16,640	0.74%	1,024	6.56%	0	15,617	0	16,640	0	6.56%
MISC. DIST.	7.26%	80,851	10.38%	129,771	35.57%	48,920	60.51%	0	80,851	0	129,771	0	60.51%
ED. SERV. UNIT	1.08%	11,993	1.07%	13,330	0.97%	1,337	11.15%	0	11,993	0	13,330	0	11.15%
COMMUNITY COLLEGE	2.23%	24,797	4.57%	57,102	23.49%	32,305	130.28%	0	24,797	0	57,102	0	130.28%
SCHOOLS, CLASS 1-5 *	69.22%	770,509	65.05%	813,495	31.25%	42,986	5.58%	0	770,509	0	813,495	0	5.58%
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
LOGAN COUNTY	100.00%	1,113,055	100.00%	1,250,593	100.00%	137,538	12.36%	0	1,113,055	0	1,250,593	0	12.36%
VALUE BY SECTOR	2000 % of Total	2000 TOTAL VALUE	2001 % of Total	2001 TOTAL VALUE	2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Value	2000 Average Rates		2001 Average Rates			
AGLAND REAL	75.44%	54,959,739	74.71%	62,651,028	69.84%	7,691,289	13.99%		1.501634		1.470746		
AGIMPRV & FRMSITE	3.95%	2,878,913	3.44%	2,881,485	0.02%	2,572	0.09%		1.501625		1.475302		
RESIDENTIAL REAL **	13.21%	9,625,309	14.71%	12,335,601	24.61%	2,710,292	28.16%		1.667345		1.588088		
COMM.&IND.&MINRL REAL	1.77%	1,290,996	1.56%	1,308,507	0.16%	17,511	1.36%		1.671478		1.603525		
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE REAL	0.25%	183,358	0.22%	182,561	-0.01%	(797)	-0.43%		1.540026		1.489404		
SUBTOTAL-REAL	94.63%	68,938,315	94.63%	79,359,182	94.63%	10,420,867	15.12%		1.528053		1.491383		
AGRIC PERSONAL	4.00%	2,915,656	4.14%	3,471,861	5.05%	556,205	19.08%		1.501270		1.477735		
COMM PERSONAL	0.38%	274,781	0.40%	339,355	0.59%	64,574	23.50%		1.655744		1.541115		
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE PERSONAL	0.99%	723,603	0.83%	693,972	-0.27%	(29,631)	-4.09%		1.564322		1.514364		
SUBTOTAL - PERSONAL	5.37%	3,914,040	5.37%	4,505,188	5.37%	591,148	15.10%		1.523771		1.488151		
LOGAN COUNTY	100.00%	72,852,355	100.00%	83,864,370	100.00%	11,012,015	15.12%		1.527823		1.491209		
TAXES BY SECTOR	2000 % of Total	2000 TOTAL TAXES	2001 % of Total	2001 TOTAL TAXES	2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000 Bond Taxes	2000 NonBond Taxes	2001 Bond Taxes	2001 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	74.15%	825,294	73.68%	921,437	69.90%	96,143	11.65%	0	825,294	0	921,437	0	11.65%
AGIMPRV & FRMSITE	3.88%	43,230	3.40%	42,511	-0.52%	(720)	-1.67%	0	43,230	0	42,511	0	-1.67%
RESIDENTIAL REAL **	14.42%	160,487	15.66%	195,900	25.75%	35,413	22.07%	0	160,487	0	195,900	0	22.07%
COMM.&IND.&MINRL REAL	1.94%	21,579	1.68%	20,982	-0.43%	(596)	-2.76%	0	21,579	0	20,982	0	-2.76%
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
PUBLIC SERVICE REAL	0.25%	2,824	0.22%	2,719	-0.08%	(105)	-3.71%	0	2,824	0	2,719	0	-3.71%
SUBTOTAL-REAL	94.64%	1,053,414	94.64%	1,183,549	94.62%	130,135	12.35%	0	1,053,414	0	1,183,549	0	12.35%
AGRIC PERSONAL	3.93%	43,772	4.10%	51,305	5.48%	7,533	17.21%	0	43,772	0	51,305	0	17.21%
COMM PERSONAL	0.41%	4,550	0.42%	5,230	0.49%	680	14.95%	0	4,550	0	5,230	0	14.95%
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
PUBLIC SERVICE PERSONAL	1.02%	11,319	0.84%	10,509	-0.59%	(810)	-7.16%	0	11,319	0	10,509	0	-7.16%
SUBTOTAL - PERSONAL	5.36%	59,641	5.36%	67,044	5.38%	7,403	12.41%	0	59,641	0	67,044	0	12.41%
LOGAN COUNTY	100.00%	1,113,055	100.00%	1,250,593	100.00%	137,538	12.36%	0	1,113,055	0	1,250,593	0	12.36%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 58 LOUP COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

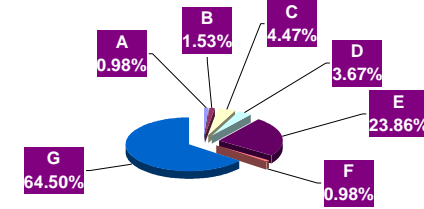
58 LOUP COUNTY

County Seat: Taylor, NE
 County Population: 712
 Real Property Taxable Records: 1,746
 Personal Property Schedules: 145

2001 Levels of Value:
 Residential: 100%
 Commercial: --
 Agricultural: --

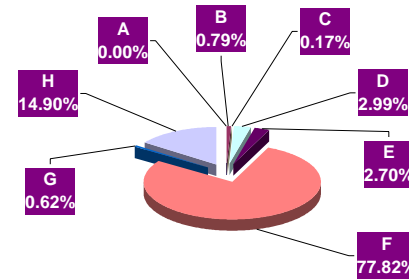
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	76,708,475	11,506	0.0150%	0.98%
B	NAT. RESOURCE DIST.	76,708,475	17,873	0.0233%	1.53%
C	COMMUNITY COLLEGE	76,708,475	52,238	0.0681%	4.47%
D	FIRE, TWNSP, & MISC. DIST.	153,416,950	42,935	0.0280%	3.67%
E	COUNTY	76,708,475	278,759	0.3634%	23.86%
F	CITY OR VILLAGE	2,543,000	11,444	0.4500%	0.98%
G	SCHOOL DISTRICTS	76,708,475	753,616	0.9824%	64.50%
	LOUP COUNTY	76,708,475	1,168,371	1.5231%	100.00%

Property Taxes Levied by Local Governments



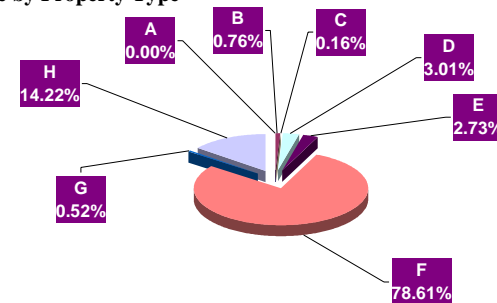
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	582,295	9,230	1.5851%	0.79%
C	COMM. & INDUST. EQUIP.	119,185	1,966	1.6499%	0.17%
D	AGRIC. MACH. & EQUIP.	2,312,390	34,931	1.5106%	2.99%
E	AG-OUTBLDG & FARMSITE LAND	2,093,070	31,590	1.5092%	2.70%
F	AGRICULTURAL LAND	60,300,215	909,240	1.5079%	77.82%
G	COMM., INDUST., & MINERAL	395,685	7,279	1.8395%	0.62%
H	RESIDENTIAL **	10,905,635	174,136	1.5968%	14.90%
	LOUP COUNTY	76,708,475	1,168,371	1.5231%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	582,295	0.76%
C	COMM. & INDUST. EQUIP.	119,185	0.16%
D	AGRIC. MACH. & EQUIP.	2,312,390	3.01%
E	AG-OUTBLDG & FARMSITE LAND	2,093,070	2.73%
F	AGRICULTURAL LAND	60,300,215	78.61%
G	COMM., INDUST., & MINERAL	395,685	0.52%
H	RESIDENTIAL **	10,905,635	14.22%
	LOUP COUNTY	76,708,475	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

58 LOUP COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01		2000		2001	
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates		
COUNTY	71,669,135	76,708,475			5,039,340	7.03%		0.324100	0.363400	
TOWNSHIP	0	0			0					
CITY OR VILLAGE	2,513,480	2,543,000			29,520	1.17%	0.450000	0.450000		
FIRE DIST.	71,669,135	76,708,475			5,039,340	7.03%	0.043013	0.037172		
NAT. RESOURCE DIST.	71,669,135	76,708,475			5,039,340	7.03%	0.015700	0.023300		
MISC. DIST.	71,669,135	76,708,475			5,039,340	7.03%	0.011700	0.018800		
ED. SERV. UNIT	71,669,135	76,708,475			5,039,340	7.03%	0.015000	0.015000		
COMMUNITY COLLEGE	71,669,135	76,708,475			5,039,340	7.03%	0.034000	0.068100		
SCHOOLS, CLASS 1-5	71,669,135	76,708,475			5,039,340	7.03%	0.944266	0.982442		
SCHOOLS, CLASS 6	0	0			0					
SCHOOLS, BONDS	0	0			0					
LOUP COUNTY	71,669,135	76,708,475			5,039,340	7.03%	1.403561	1.523132		

TAXES BY SUBDIVISION	2000		2001		2001 % of		'00-'01		2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes			
COUNTY	23.09%	232,280	23.86%	278,759	28.61%	46,479	20.01%	0	232,280	0	278,759		20.01%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	1.12%	11,311	0.98%	11,444	0.08%	133	1.17%	0	11,311	0	11,444		1.17%	
FIRE DIST.	3.06%	30,827	2.44%	28,514	-1.42%	(2,313)	-7.50%	0	30,827	0	28,514		-7.50%	
NAT. RESOURCE DIST.	1.12%	11,252	1.53%	17,873	4.08%	6,621	58.84%	0	11,252	0	17,873		58.84%	
MISC. DIST.	0.83%	8,385	1.23%	14,421	3.72%	6,036	71.98%	0	8,385	0	14,421		71.98%	
ED. SERV. UNIT	1.07%	10,750	0.98%	11,506	0.47%	756	7.03%	0	10,750	0	11,506		7.03%	
COMMUNITY COLLEGE	2.42%	24,368	4.47%	52,238	17.16%	27,871	114.38%	0	24,368	0	52,238		114.38%	
SCHOOLS, CLASS 1-5 *	67.28%	676,747	64.50%	753,616	47.32%	76,869	11.36%	0	676,747	0	753,616		11.36%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
LOUP COUNTY	100.00%	1,005,920	100.00%	1,168,371	100.00%	162,451	16.15%	0	1,005,920	0	1,168,371		16.15%	

VALUE BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates			
AGLAND REAL	80.96%	58,026,900	78.61%	60,300,215	45.11%	2,273,315	3.92%		1.387927		1.507855	
AGIMPRV & FRMSITE	1.93%	1,386,360	2.73%	2,093,070	14.02%	706,710	50.98%		1.387058		1.509243	
RESIDENTIAL REAL **	12.60%	9,028,265	14.22%	10,905,635	37.25%	1,877,370	20.79%		1.492137		1.596754	
COMM.&IND.&MINRL REAL	0.55%	396,610	0.52%	395,685	-0.02%	(925)	-0.23%		1.711843		1.839496	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0						
PUBLIC SERVICE REAL	0.21%	147,095	0.19%	142,815	-0.08%	(4,280)	-2.91%		1.416765		1.795533	
SUBTOTAL-REAL	96.26%	68,985,230	96.26%	73,837,420	96.29%	4,852,190	7.03%		1.403471		1.523358	
AGRIC PERSONAL	3.00%	2,149,130	3.01%	2,312,390	3.24%	163,260	7.60%		1.387198		1.510596	
COMM PERSONAL	0.12%	85,465	0.16%	119,185	0.67%	33,720	39.45%		1.496039		1.649906	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0						
PUBLIC SERVICE PERSONAL	0.63%	449,310	0.57%	439,480	-0.20%	(9,830)	-2.19%		1.478004		1.516699	
SUBTOTAL - PERSONAL	3.74%	2,683,905	3.74%	2,871,055	3.71%	187,150	6.97%		1.405865		1.517314	
LOUP COUNTY	100.00%	71,669,135	100.00%	76,708,475	100.00%	5,039,340	7.03%		1.403561		1.523132	

TAXES BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes			
AGLAND REAL	80.06%	805,371	77.82%	909,240	63.94%	103,869	12.90%	0	805,371	0	909,240		12.90%	
AGIMPRV & FRMSITE	1.91%	19,230	2.70%	31,590	7.61%	12,360	64.28%	0	19,230	0	31,590		64.28%	
RESIDENTIAL REAL **	13.39%	134,714	14.90%	174,136	24.27%	39,422	29.26%	0	134,714	0	174,136		29.26%	
COMM.&IND.&MINRL REAL	0.67%	6,789	0.62%	7,279	0.30%	489	7.21%	0	6,789	0	7,279		7.21%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
PUBLIC SERVICE REAL	0.21%	2,084	0.22%	2,564	0.30%	480	23.05%	0	2,084	0	2,564		23.05%	
SUBTOTAL-REAL	96.25%	968,188	96.27%	1,124,808	96.41%	156,621	16.18%	0	968,188	0	1,124,808		16.18%	
AGRIC PERSONAL	2.96%	29,813	2.99%	34,931	3.15%	5,118	17.17%	0	29,813	0	34,931		17.17%	
COMM PERSONAL	0.13%	1,279	0.17%	1,966	0.42%	688	53.80%	0	1,279	0	1,966		53.80%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
PUBLIC SERVICE PERSONAL	0.66%	6,641	0.57%	6,666	0.02%	25	0.37%	0	6,641	0	6,666		0.37%	
SUBTOTAL - PERSONAL	3.75%	37,732	3.73%	43,563	3.59%	5,831	15.45%	0	37,732	0	43,563		15.45%	
LOUP COUNTY	100.00%	1,005,920	100.00%	1,168,371	100.00%	162,451	16.15%	0	1,005,920	0	1,168,371		16.15%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

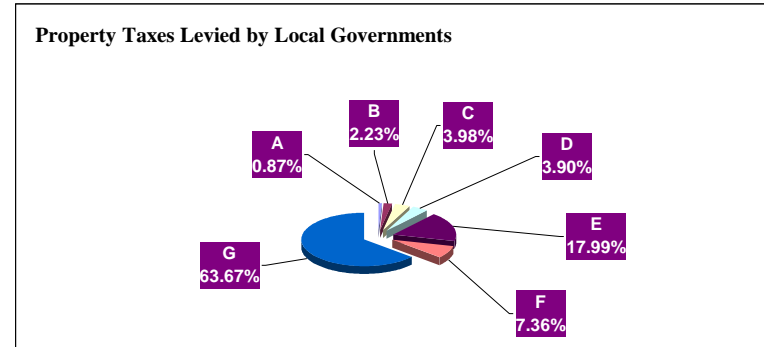
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

59 MADISON COUNTY

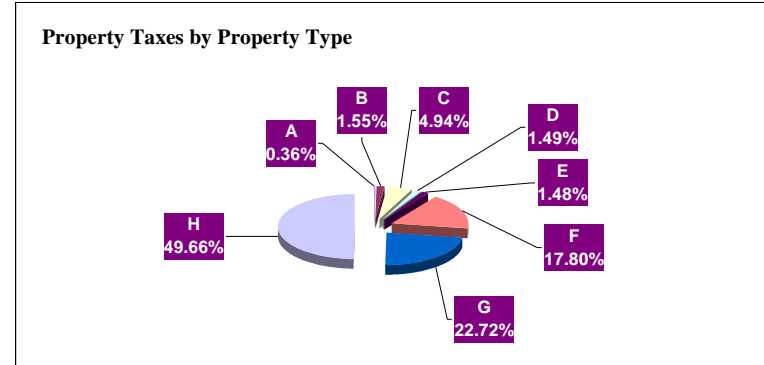
County Seat: Madison, NE
 County Population: 35,226
 Real Property Taxable Records: 16,860
 Personal Property Schedules: 2,625

2001 Levels of Value:
 Residential: 92%
 Commercial: 95%
 Agricultural: 77%

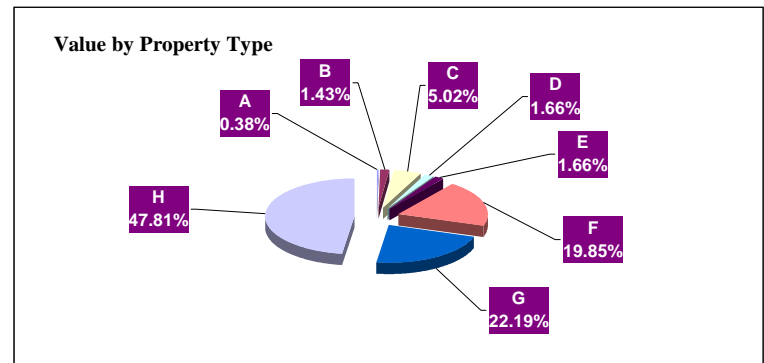
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,553,223,070	232,827	0.0150%	0.87%
B	NAT. RESOURCE DIST.	1,553,223,070	595,902	0.0384%	2.23%
C	COMMUNITY COLLEGE	1,553,223,070	1,064,081	0.0685%	3.98%
D	FIRE, TWNSP, & MISC. DIST.	3,893,214,746	1,042,822	0.0268%	3.90%
E	COUNTY	1,553,223,070	4,809,710	0.3097%	17.99%
F	CITY OR VILLAGE	906,293,302	1,966,996	0.2170%	7.36%
G	SCHOOL DISTRICTS	1,553,223,070	17,021,202	1.0959%	63.67%
	MADISON COUNTY	1,553,223,070	26,733,541	1.7212%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	5,855,032	96,355	1.6457%	0.36%
B	PUBLIC SERVIC ENTITIES	22,212,991	415,370	1.8699%	1.55%
C	COMM. & INDUST. EQUIP.	77,960,179	1,319,531	1.6926%	4.94%
D	AGRIC. MACH. & EQUIP.	25,835,553	398,956	1.5442%	1.49%
E	AG-OUTBLDG & FARMSITE LAND	25,847,106	396,955	1.5358%	1.48%
F	AGRICULTURAL LAND	308,241,579	4,757,696	1.5435%	17.80%
G	COMM., INDUST., & MINERAL	344,650,367	6,072,592	1.7620%	22.72%
H	RESIDENTIAL **	742,620,263	13,276,086	1.7877%	49.66%
	MADISON COUNTY	1,553,223,070	26,733,541	1.7212%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	5,855,032	0.38%
B	PUBLIC SERVIC ENTITIES	22,212,991	1.43%
C	COMM. & INDUST. EQUIP.	77,960,179	5.02%
D	AGRIC. MACH. & EQUIP.	25,835,553	1.66%
E	AG-OUTBLDG & FARMSITE LAND	25,847,106	1.66%
F	AGRICULTURAL LAND	308,241,579	19.85%
G	COMM., INDUST., & MINERAL	344,650,367	22.19%
H	RESIDENTIAL **	742,620,263	47.81%
	MADISON COUNTY	1,553,223,070	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

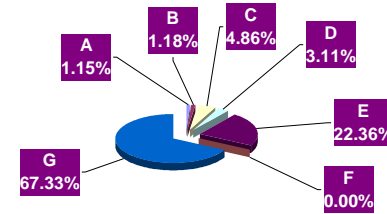
60 MCPHERSON COUNTY

County Seat: Tryon, NE
 County Population: 533
 Real Property Taxable Records: 1,601
 Personal Property Schedules: 105

2001 Levels of Value:
 Residential: --
 Commercial: --
 Agricultural: 77%

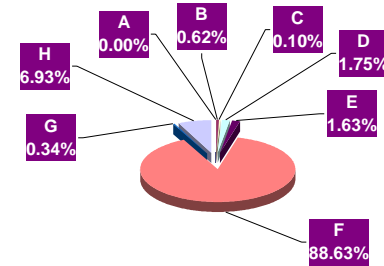
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	87,142,030	14,072	0.0161%	1.15%
B	NAT. RESOURCE DIST.	87,142,030	14,454	0.0166%	1.18%
C	COMMUNITY COLLEGE	87,142,030	59,333	0.0681%	4.86%
D	FIRE, TWNSP, & MISC. DIST.	87,142,030	37,964	0.0436%	3.11%
E	COUNTY	87,142,030	272,928	0.3132%	22.36%
F	CITY OR VILLAGE	0	0		0.00%
G	SCHOOL DISTRICTS	87,142,030	821,636	0.9429%	67.33%
	MCPHERSON COUNTY	87,142,030	1,220,387	1.4005%	100.00%

Property Taxes Levied by Local Governments

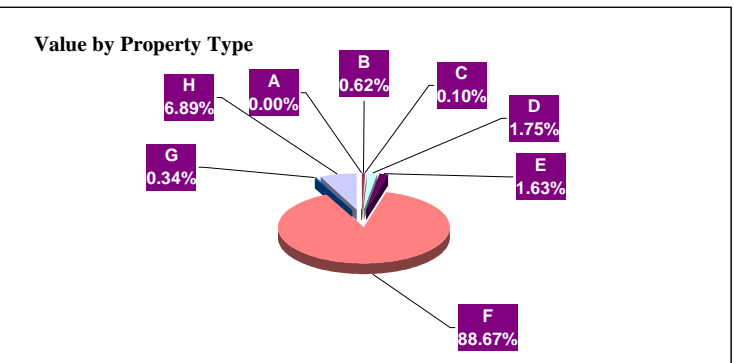


	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	540,154	7,599	1.4068%	0.62%
C	COMM. & INDUST. EQUIP.	88,213	1,229	1.3935%	0.10%
D	AGRIC. MACH. & EQUIP.	1,525,835	21,349	1.3991%	1.75%
E	AG-OUTBLDG & FARMSITE LAND	1,416,347	19,839	1.4007%	1.63%
F	AGRICULTURAL LAND	77,267,442	1,081,642	1.3999%	88.63%
G	COMM., INDUST., & MINERAL	295,722	4,185	1.4151%	0.34%
H	RESIDENTIAL **	6,008,317	84,544	1.4071%	6.93%
	MCPHERSON COUNTY	87,142,030	1,220,387	1.4005%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	540,154	0.62%
C	COMM. & INDUST. EQUIP.	88,213	0.10%
D	AGRIC. MACH. & EQUIP.	1,525,835	1.75%
E	AG-OUTBLDG & FARMSITE LAND	1,416,347	1.63%
F	AGRICULTURAL LAND	77,267,442	88.67%
G	COMM., INDUST., & MINERAL	295,722	0.34%
H	RESIDENTIAL **	6,008,317	6.89%
	MCPHERSON COUNTY	87,142,030	100.00%



** Residential includes ag-dwelling & farm home site land.

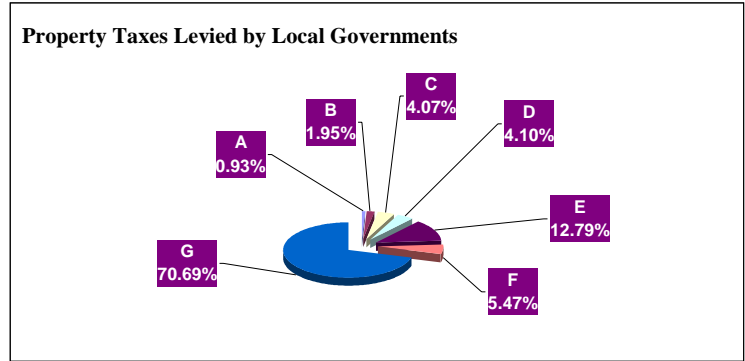
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

61 MERRICK COUNTY

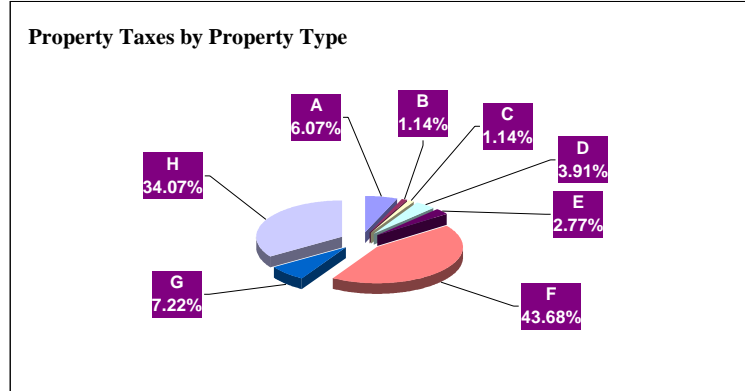
County Seat: Central City, NE
 County Population: 8,204
 Real Property Taxable Records: 6,669
 Personal Property Schedules: 1,350

2001 Levels of Value:
 Residential: 94%
 Commercial: 96%
 Agricultural: 78%

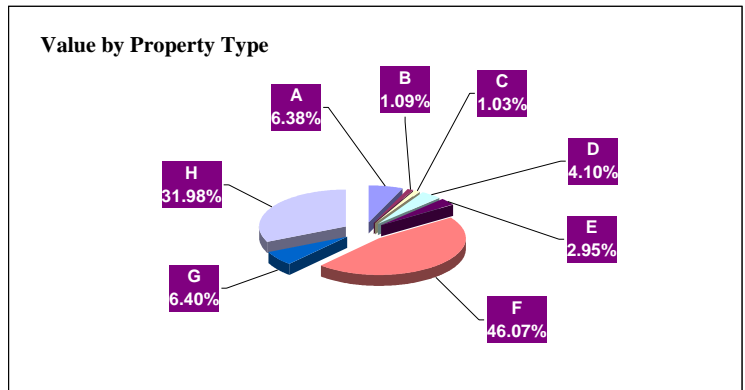
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	567,956,848	90,851	0.0160%	0.93%
B	NAT. RESOURCE DIST.	567,956,848	191,336	0.0337%	1.95%
C	COMMUNITY COLLEGE	567,956,848	400,007	0.0704%	4.07%
D	FIRE, TWNSP, & MISC. DIST.	1,523,608,659	402,499	0.0264%	4.10%
E	COUNTY	567,956,848	1,256,003	0.2211%	12.79%
F	CITY OR VILLAGE	115,693,037	537,187	0.4643%	5.47%
G	SCHOOL DISTRICTS	567,956,848	6,940,506	1.2220%	70.69%
	MERRICK COUNTY	567,956,848	9,818,389	1.7287%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	36,252,702	595,931	1.6438%	6.07%
B	PUBLIC SERVIC ENTITIES	6,186,012	111,990	1.8104%	1.14%
C	COMM. & INDUST. EQUIP.	5,865,870	111,718	1.9045%	1.14%
D	AGRIC. MACH. & EQUIP.	23,301,159	384,175	1.6487%	3.91%
E	AG-OUTBLDG & FARMSITE LAND	16,731,235	272,098	1.6263%	2.77%
F	AGRICULTURAL LAND	261,636,500	4,288,696	1.6392%	43.68%
G	COMM., INDUST., & MINERAL	36,329,205	708,836	1.9511%	7.22%
H	RESIDENTIAL **	181,654,165	3,344,945	1.8414%	34.07%
	MERRICK COUNTY	567,956,848	9,818,389	1.7287%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	36,252,702	6.38%
B	PUBLIC SERVIC ENTITIES	6,186,012	1.09%
C	COMM. & INDUST. EQUIP.	5,865,870	1.03%
D	AGRIC. MACH. & EQUIP.	23,301,159	4.10%
E	AG-OUTBLDG & FARMSITE LAND	16,731,235	2.95%
F	AGRICULTURAL LAND	261,636,500	46.07%
G	COMM., INDUST., & MINERAL	36,329,205	6.40%
H	RESIDENTIAL **	181,654,165	31.98%
	MERRICK COUNTY	567,956,848	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

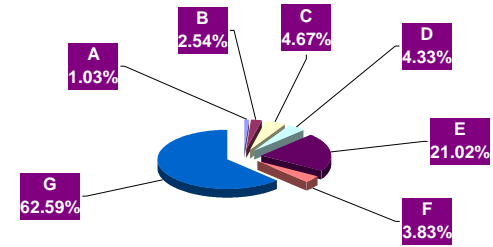
62 MORRILL COUNTY

County Seat: Bridgeport, NE
 County Population: 5,440
 Real Property Taxable Records: 4,300
 Personal Property Schedules: 714

2001 Levels of Value:
 Residential: 93%
 Commercial: 96%
 Agricultural: 76%

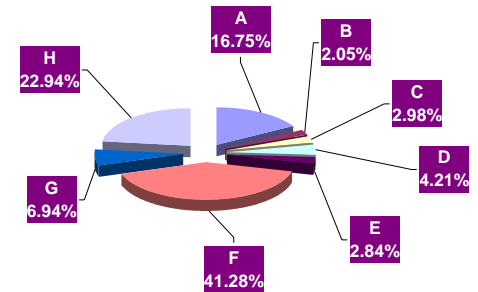
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	345,298,907	59,135	0.0171%	1.03%
B	NAT. RESOURCE DIST.	345,298,907	146,286	0.0424%	2.54%
C	COMMUNITY COLLEGE	345,298,907	268,884	0.0779%	4.67%
D	FIRE, TWNSP, & MISC. DIST.	489,587,312	249,535	0.0510%	4.33%
E	COUNTY	345,298,907	1,211,498	0.3509%	21.02%
F	CITY OR VILLAGE	57,225,596	220,741	0.3857%	3.83%
G	SCHOOL DISTRICTS	345,298,907	3,607,483	1.0447%	62.59%
	MORRILL COUNTY	345,298,907	5,763,562	1.6692%	100.00%

Property Taxes Levied by Local Governments



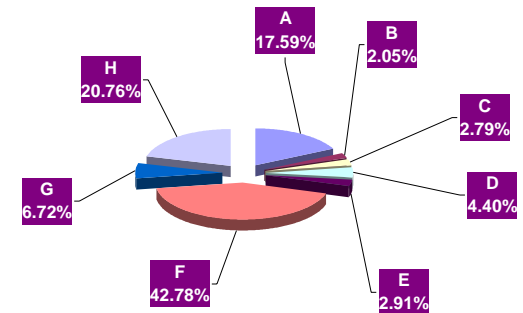
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	60,740,968	965,560	1.5896%	16.75%
B	PUBLIC SERVIC ENTITIES	7,081,903	118,025	1.6666%	2.05%
C	COMM. & INDUST. EQUIP.	9,619,557	171,714	1.7850%	2.98%
D	AGRIC. MACH. & EQUIP.	15,186,762	242,880	1.5993%	4.21%
E	AG-OUTBLDG & FARMSITE LAND	10,040,090	163,618	1.6296%	2.84%
F	AGRICULTURAL LAND	147,734,578	2,379,264	1.6105%	41.28%
G	COMM., INDUST., & MINERAL	23,207,245	400,170	1.7243%	6.94%
H	RESIDENTIAL **	71,687,804	1,322,331	1.8446%	22.94%
	MORRILL COUNTY	345,298,907	5,763,562	1.6692%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	60,740,968	17.59%
B	PUBLIC SERVIC ENTITIES	7,081,903	2.05%
C	COMM. & INDUST. EQUIP.	9,619,557	2.79%
D	AGRIC. MACH. & EQUIP.	15,186,762	4.40%
E	AG-OUTBLDG & FARMSITE LAND	10,040,090	2.91%
F	AGRICULTURAL LAND	147,734,578	42.78%
G	COMM., INDUST., & MINERAL	23,207,245	6.72%
H	RESIDENTIAL **	71,687,804	20.76%
	MORRILL COUNTY	345,298,907	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 63 NANCE COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

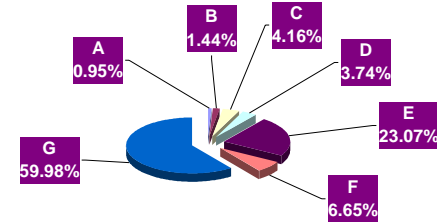
63 NANCE COUNTY

County Seat: Fullerton, NE
 County Population: 4,038
 Real Property Taxable Records: 3,950
 Personal Property Schedules: 602

2001 Levels of Value:
 Residential: 98%
 Commercial: 100%
 Agricultural: 75%

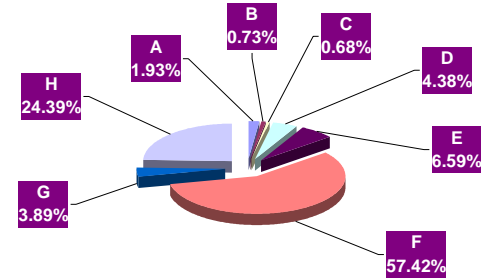
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	277,469,410	44,787	0.0161%	0.95%
B	NAT. RESOURCE DIST.	277,469,410	67,469	0.0243%	1.44%
C	COMMUNITY COLLEGE	277,469,410	195,422	0.0704%	4.16%
D	FIRE, TWNSP, & MISC. DIST.	753,694,881	175,928	0.0233%	3.74%
E	COUNTY	277,469,410	1,084,101	0.3907%	23.07%
F	CITY OR VILLAGE	49,008,076	312,570	0.6378%	6.65%
G	SCHOOL DISTRICTS	277,469,410	2,818,257	1.0157%	59.98%
	NANCE COUNTY	277,469,410	4,698,534	1.6934%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	5,605,448	90,583	1.6160%	1.93%
B	PUBLIC SERVIC ENTITIES	1,869,788	34,160	1.8269%	0.73%
C	COMM. & INDUST. EQUIP.	1,568,187	31,845	2.0307%	0.68%
D	AGRIC. MACH. & EQUIP.	12,932,749	205,881	1.5919%	4.38%
E	AG-OUTBLDG & FARMSITE LAND	19,316,530	309,429	1.6019%	6.59%
F	AGRICULTURAL LAND	169,199,950	2,697,893	1.5945%	57.42%
G	COMM., INDUST., & MINERAL	8,908,785	182,827	2.0522%	3.89%
H	RESIDENTIAL **	58,067,973	1,145,916	1.9734%	24.39%
	NANCE COUNTY	277,469,410	4,698,534	1.6934%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	5,605,448	2.02%
B	PUBLIC SERVIC ENTITIES	1,869,788	0.67%
C	COMM. & INDUST. EQUIP.	1,568,187	0.57%
D	AGRIC. MACH. & EQUIP.	12,932,749	4.66%
E	AG-OUTBLDG & FARMSITE LAND	19,316,530	6.96%
F	AGRICULTURAL LAND	169,199,950	60.98%
G	COMM., INDUST., & MINERAL	8,908,785	3.21%
H	RESIDENTIAL **	58,067,973	20.93%
	NANCE COUNTY	277,469,410	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

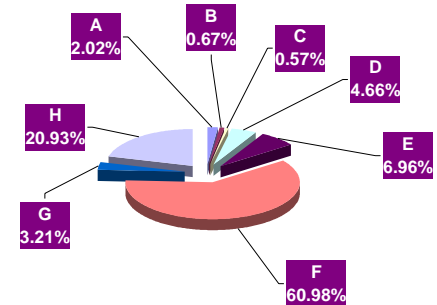


TABLE 19A # 64 NEMAHA COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

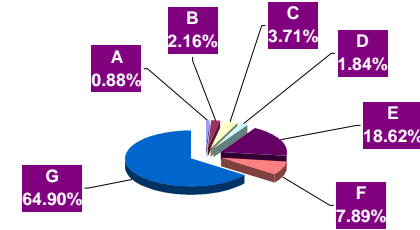
64 NEMAHA COUNTY

County Seat: Auburn, NE
 County Population: 7,576
 Real Property Taxable Records: 5,890
 Personal Property Schedules: 704

2001 Levels of Value:
 Residential: 95%
 Commercial: 95%
 Agricultural: 77%

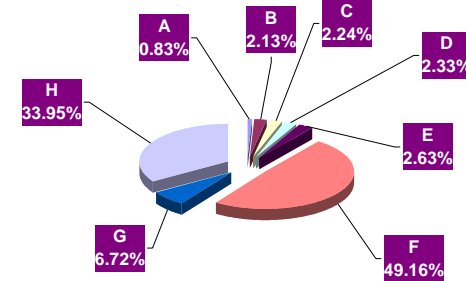
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	418,557,692	62,785	0.0150%	0.88%
B	NAT. RESOURCE DIST.	418,557,692	154,937	0.0370%	2.16%
C	COMMUNITY COLLEGE	418,557,692	266,203	0.0636%	3.71%
D	FIRE, TWNSP, & MISC. DIST.	719,301,734	131,906	0.0183%	1.84%
E	COUNTY	418,557,692	1,334,909	0.3189%	18.62%
F	CITY OR VILLAGE	114,436,939	565,673	0.4943%	7.89%
G	SCHOOL DISTRICTS	418,557,694	4,652,572	1.1116%	64.90%
	NEMAHA COUNTY	418,557,692	7,168,985	1.7128%	100.00%

Property Taxes Levied by Local Governments



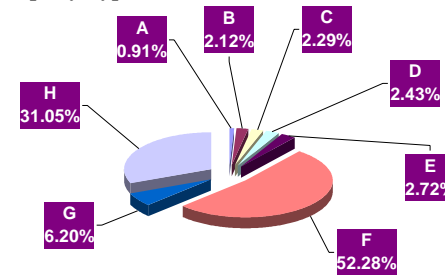
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	3,819,953	59,683	1.5624%	0.83%
B	PUBLIC SERVIC ENTITIES	8,881,524	152,530	1.7174%	2.13%
C	COMM. & INDUST. EQUIP.	9,573,067	160,923	1.6810%	2.24%
D	AGRIC. MACH. & EQUIP.	10,182,033	167,358	1.6437%	2.33%
E	AG-OUTBLDG & FARMSITE LAND	11,386,145	188,821	1.6583%	2.63%
F	AGRICULTURAL LAND	218,801,785	3,524,480	1.6108%	49.16%
G	COMM., INDUST., & MINERAL	25,940,465	481,534	1.8563%	6.72%
H	RESIDENTIAL **	129,972,720	2,433,656	1.8724%	33.95%
	NEMAHA COUNTY	418,557,692	7,168,985	1.7128%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	3,819,953	0.91%
B	PUBLIC SERVIC ENTITIES	8,881,524	2.12%
C	COMM. & INDUST. EQUIP.	9,573,067	2.29%
D	AGRIC. MACH. & EQUIP.	10,182,033	2.43%
E	AG-OUTBLDG & FARMSITE LAND	11,386,145	2.72%
F	AGRICULTURAL LAND	218,801,785	52.28%
G	COMM., INDUST., & MINERAL	25,940,465	6.20%
H	RESIDENTIAL **	129,972,720	31.05%
	NEMAHA COUNTY	418,557,692	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

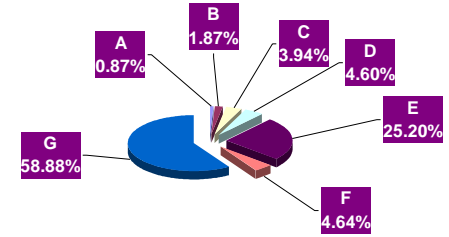
65 NUCKOLLS COUNTY

County Seat: Nelson, NE
 County Population: 5,057
 Real Property Taxable Records: 5,575
 Personal Property Schedules: 834

2001 Levels of Value:
 Residential: 95%
 Commercial: 96%
 Agricultural: 77%

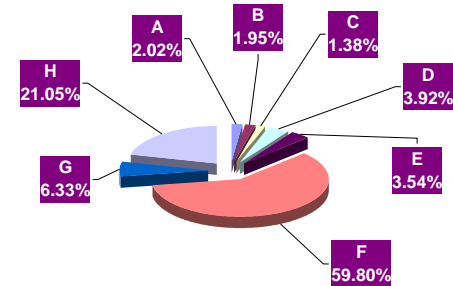
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	299,418,916	46,773	0.0156%	0.87%
B	NAT. RESOURCE DIST.	299,418,916	100,146	0.0334%	1.87%
C	COMMUNITY COLLEGE	299,418,916	210,878	0.0704%	3.94%
D	FIRE, TWNSP, & MISC. DIST.	622,360,963	246,318	0.0396%	4.60%
E	COUNTY	299,418,916	1,349,280	0.4506%	25.20%
F	CITY OR VILLAGE	58,819,107	248,508	0.4225%	4.64%
G	SCHOOL DISTRICTS	299,418,916	3,152,318	1.0528%	58.88%
	NUCKOLLS COUNTY	299,418,916	5,354,222	1.7882%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	6,241,256	108,188	1.7334%	2.02%
B	PUBLIC SERVIC ENTITIES	5,831,052	104,593	1.7937%	1.95%
C	COMM. & INDUST. EQUIP.	3,708,363	74,109	1.9984%	1.38%
D	AGRIC. MACH. & EQUIP.	12,320,420	209,657	1.7017%	3.92%
E	AG-OUTBLDG & FARMSITE LAND	11,119,630	189,667	1.7057%	3.54%
F	AGRICULTURAL LAND	187,376,200	3,202,058	1.7089%	59.80%
G	COMM., INDUST., & MINERAL	16,614,475	339,138	2.0412%	6.33%
H	RESIDENTIAL **	56,207,520	1,126,813	2.0047%	21.05%
	NUCKOLLS COUNTY	299,418,916	5,354,222	1.7882%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	6,241,256	2.08%
B	PUBLIC SERVIC ENTITIES	5,831,052	1.95%
C	COMM. & INDUST. EQUIP.	3,708,363	1.24%
D	AGRIC. MACH. & EQUIP.	12,320,420	4.11%
E	AG-OUTBLDG & FARMSITE LAND	11,119,630	3.71%
F	AGRICULTURAL LAND	187,376,200	62.58%
G	COMM., INDUST., & MINERAL	16,614,475	5.55%
H	RESIDENTIAL **	56,207,520	18.77%
	NUCKOLLS COUNTY	299,418,916	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

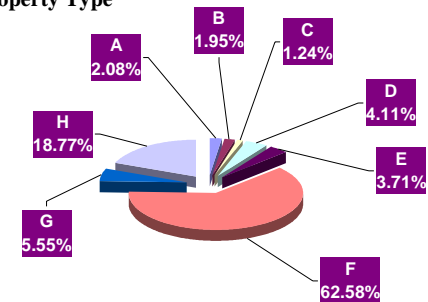


TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

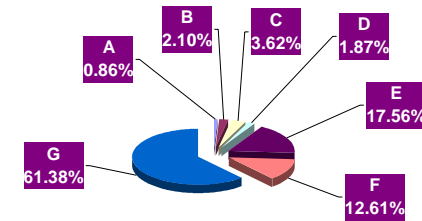
66 OTOE COUNTY

County Seat: Nebraska City, NE
 County Population: 15,396
 Real Property Taxable Records: 10,875
 Personal Property Schedules: 1,291

2001 Levels of Value:
 Residential: 95%
 Commercial: 99%
 Agricultural: Ag Special Value

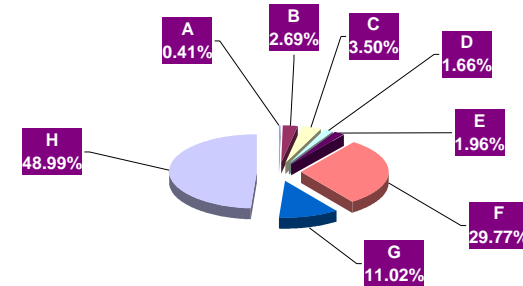
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	959,730,541	144,967	0.0151%	0.86%
B	NAT. RESOURCE DIST.	959,730,541	354,988	0.0370%	2.10%
C	COMMUNITY COLLEGE	959,730,542	610,390	0.0636%	3.62%
D	FIRE, TWNSP, & MISC. DIST.	2,014,367,650	315,137	0.0156%	1.87%
E	COUNTY	959,730,542	2,962,720	0.3087%	17.56%
F	CITY OR VILLAGE	365,873,814	2,128,178	0.5817%	12.61%
G	SCHOOL DISTRICTS	959,793,421	10,358,196	1.0792%	61.38%
	OTOE COUNTY	959,730,542	16,874,576	1.7583%	100.00%

Property Taxes Levied by Local Governments



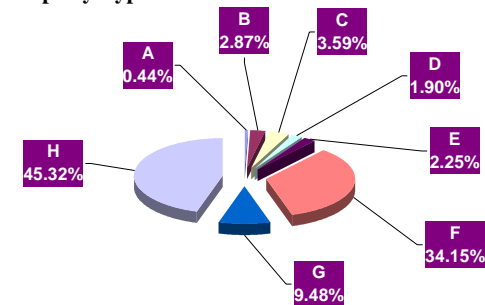
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	4,182,691	69,986	1.6732%	0.41%
B	PUBLIC SERVIC ENTITIES	27,527,451	453,721	1.6483%	2.69%
C	COMM. & INDUST. EQUIP.	34,469,352	590,569	1.7133%	3.50%
D	AGRIC. MACH. & EQUIP.	18,255,238	280,294	1.5354%	1.66%
E	AG-OUTBLDG & FARMSITE LAND	21,640,960	330,761	1.5284%	1.96%
F	AGRICULTURAL LAND	327,724,520	5,023,957	1.5330%	29.77%
G	COMM., INDUST., & MINERAL	90,985,080	1,858,818	2.0430%	11.02%
H	RESIDENTIAL **	434,945,250	8,266,469	1.9006%	48.99%
	OTOE COUNTY	959,730,542	16,874,576	1.7583%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	4,182,691	0.44%
B	PUBLIC SERVIC ENTITIES	27,527,451	2.87%
C	COMM. & INDUST. EQUIP.	34,469,352	3.59%
D	AGRIC. MACH. & EQUIP.	18,255,238	1.90%
E	AG-OUTBLDG & FARMSITE LAND	21,640,960	2.25%
F	AGRICULTURAL LAND	327,724,520	34.15%
G	COMM., INDUST., & MINERAL	90,985,080	9.48%
H	RESIDENTIAL **	434,945,250	45.32%
	OTOE COUNTY	959,730,542	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 67 PAWNEE COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

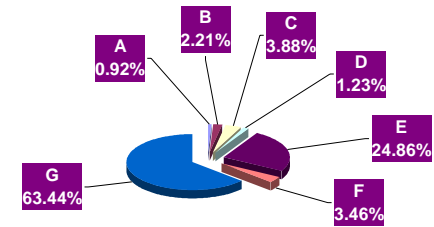
67 PAWNEE COUNTY

County Seat: Pawnee City, NE
 County Population: 3,087
 Real Property Taxable Records: 3,898
 Personal Property Schedules: 470

2001 Levels of Value:
 Residential: 92%
 Commercial: 97%
 Agricultural: 77%

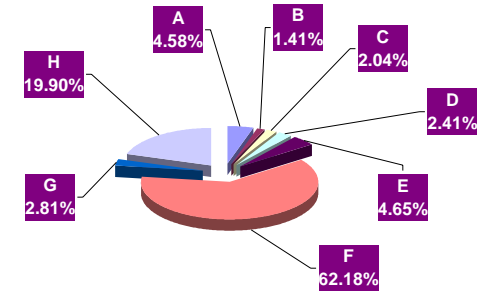
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	212,697,583	31,909	0.0150%	0.92%
B	NAT. RESOURCE DIST.	212,697,582	77,106	0.0363%	2.21%
C	COMMUNITY COLLEGE	212,697,583	135,276	0.0636%	3.88%
D	FIRE, TWNSP, & MISC. DIST.	186,028,750	42,891	0.0231%	1.23%
E	COUNTY	212,697,583	865,976	0.4071%	24.86%
F	CITY OR VILLAGE	26,876,858	120,524	0.4484%	3.46%
G	SCHOOL DISTRICTS	212,697,577	2,209,787	1.0389%	63.44%
	PAWNEE COUNTY	212,697,583	3,483,468	1.6378%	100.00%

Property Taxes Levied by Local Governments



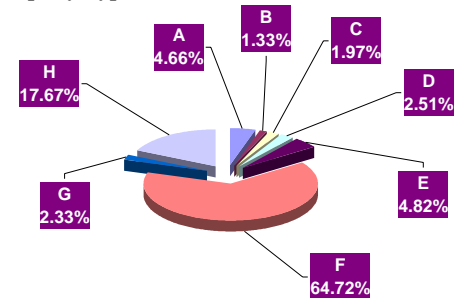
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	9,915,468	159,706	1.6107%	4.58%
B	PUBLIC SERVIC ENTITIES	2,824,540	49,291	1.7451%	1.41%
C	COMM. & INDUST. EQUIP.	4,181,415	71,096	1.7003%	2.04%
D	AGRIC. MACH. & EQUIP.	5,335,090	84,062	1.5756%	2.41%
E	AG-OUTBLDG & FARMSITE LAND	10,253,870	162,071	1.5806%	4.65%
F	AGRICULTURAL LAND	137,651,845	2,166,156	1.5736%	62.18%
G	COMM., INDUST., & MINERAL	4,946,660	97,732	1.9757%	2.81%
H	RESIDENTIAL **	37,588,695	693,355	1.8446%	19.90%
	PAWNEE COUNTY	212,697,583	3,483,468	1.6378%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	9,915,468	4.66%
B	PUBLIC SERVIC ENTITIES	2,824,540	1.33%
C	COMM. & INDUST. EQUIP.	4,181,415	1.97%
D	AGRIC. MACH. & EQUIP.	5,335,090	2.51%
E	AG-OUTBLDG & FARMSITE LAND	10,253,870	4.82%
F	AGRICULTURAL LAND	137,651,845	64.72%
G	COMM., INDUST., & MINERAL	4,946,660	2.33%
H	RESIDENTIAL **	37,588,695	17.67%
	PAWNEE COUNTY	212,697,583	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

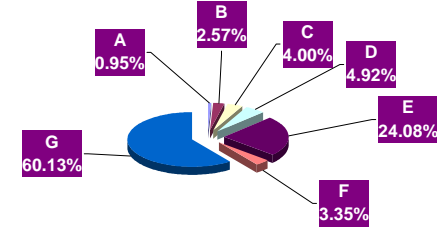
68 PERKINS COUNTY

County Seat: Grant, NE
 County Population: 3,200
 Real Property Taxable Records: 4,456
 Personal Property Schedules: 707

2001 Levels of Value:
 Residential: 92%
 Commercial: 95%
 Agricultural: 76%

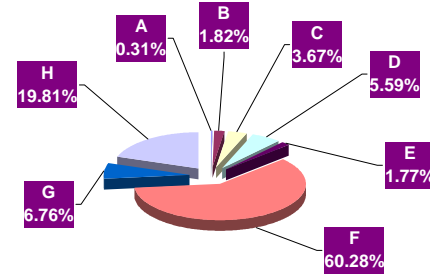
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	330,073,463	53,207	0.0161%	0.95%
B	NAT. RESOURCE DIST.	330,073,471	144,223	0.0437%	2.57%
C	COMMUNITY COLLEGE	330,073,471	224,741	0.0681%	4.00%
D	FIRE, TWNSP, & MISC. DIST.	823,335,230	276,174	0.0335%	4.92%
E	COUNTY	330,073,471	1,352,073	0.4096%	24.08%
F	CITY OR VILLAGE	43,539,106	187,878	0.4315%	3.35%
G	SCHOOL DISTRICTS	330,073,472	3,375,609	1.0227%	60.13%
	PERKINS COUNTY	330,073,471	5,613,904	1.7008%	100.00%

Property Taxes Levied by Local Governments



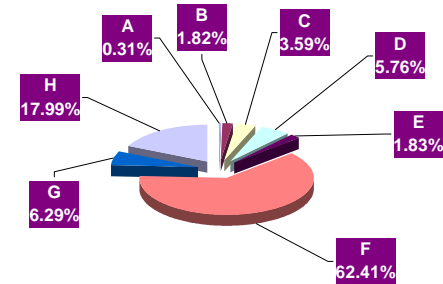
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	1,022,387	17,141	1.6766%	0.31%
B	PUBLIC SERVIC ENTITIES	5,992,279	101,896	1.7005%	1.82%
C	COMM. & INDUST. EQUIP.	11,861,977	205,862	1.7355%	3.67%
D	AGRIC. MACH. & EQUIP.	18,996,035	313,588	1.6508%	5.59%
E	AG-OUTBLDG & FARMSITE LAND	6,038,897	99,540	1.6483%	1.77%
F	AGRICULTURAL LAND	205,997,472	3,384,307	1.6429%	60.28%
G	COMM., INDUST., & MINERAL	20,773,746	379,387	1.8263%	6.76%
H	RESIDENTIAL **	59,390,678	1,112,182	1.8727%	19.81%
	PERKINS COUNTY	330,073,471	5,613,904	1.7008%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	1,022,387	0.31%
B	PUBLIC SERVIC ENTITIES	5,992,279	1.82%
C	COMM. & INDUST. EQUIP.	11,861,977	3.59%
D	AGRIC. MACH. & EQUIP.	18,996,035	5.76%
E	AG-OUTBLDG & FARMSITE LAND	6,038,897	1.83%
F	AGRICULTURAL LAND	205,997,472	62.41%
G	COMM., INDUST., & MINERAL	20,773,746	6.29%
H	RESIDENTIAL **	59,390,678	17.99%
	PERKINS COUNTY	330,073,471	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

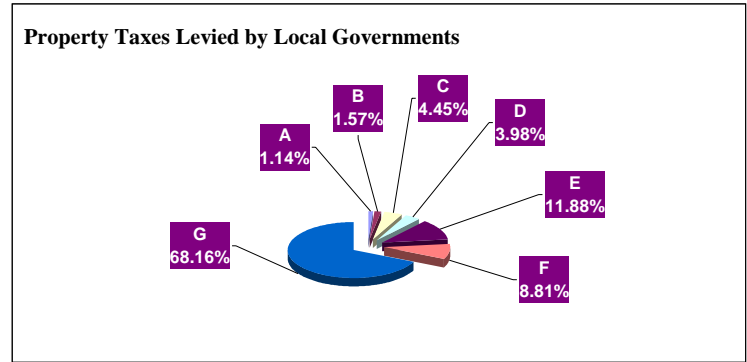
TABLE 19A # 69 PHELPS COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

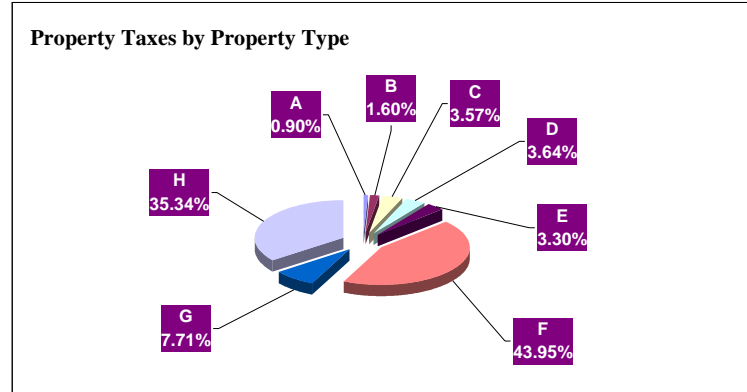
69 PHELPS COUNTY County Seat: Holdrege, NE
 County Population: 9,747
 Real Property Taxable Records: 7,015
 Personal Property Schedules: 1,337

2001 Levels of Value:
 Residential: 95%
 Commercial: 96%
 Agricultural: 77%

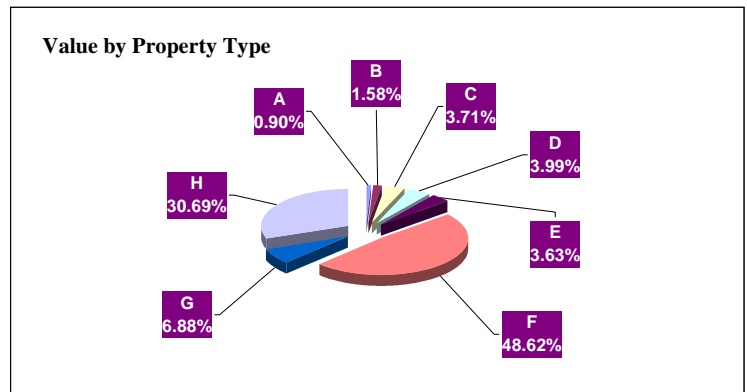
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	741,403,063	133,897	0.0181%	1.14%
B	NAT. RESOURCE DIST.	741,403,063	184,157	0.0248%	1.57%
C	COMMUNITY COLLEGE	741,403,063	522,163	0.0704%	4.45%
D	FIRE, TWNSP, & MISC. DIST.	3,339,434,906	466,287	0.0140%	3.98%
E	COUNTY	741,403,063	1,393,223	0.1879%	11.88%
F	CITY OR VILLAGE	204,992,872	1,032,890	0.5039%	8.81%
G	SCHOOL DISTRICTS	741,403,063	7,990,555	1.0778%	68.16%
	PHELPS COUNTY	741,403,063	11,723,171	1.5812%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	6,698,404	105,076	1.5687%	0.90%
B	PUBLIC SERVIC ENTITIES	11,725,221	187,192	1.5965%	1.60%
C	COMM. & INDUST. EQUIP.	27,476,621	418,942	1.5247%	3.57%
D	AGRIC. MACH. & EQUIP.	29,607,295	426,167	1.4394%	3.64%
E	AG-OUTBLDG & FARMSITE LAND	26,893,654	387,406	1.4405%	3.30%
F	AGRICULTURAL LAND	360,470,045	5,152,158	1.4293%	43.95%
G	COMM., INDUST., & MINERAL	50,987,654	903,612	1.7722%	7.71%
H	RESIDENTIAL **	227,544,169	4,142,618	1.8206%	35.34%
	PHELPS COUNTY	741,403,063	11,723,171	1.5812%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	6,698,404	0.90%
B	PUBLIC SERVIC ENTITIES	11,725,221	1.58%
C	COMM. & INDUST. EQUIP.	27,476,621	3.71%
D	AGRIC. MACH. & EQUIP.	29,607,295	3.99%
E	AG-OUTBLDG & FARMSITE LAND	26,893,654	3.63%
F	AGRICULTURAL LAND	360,470,045	48.62%
G	COMM., INDUST., & MINERAL	50,987,654	6.88%
H	RESIDENTIAL **	227,544,169	30.69%
	PHELPS COUNTY	741,403,063	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 70 PIERCE COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

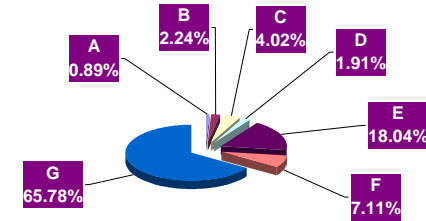
70 PIERCE COUNTY

County Seat: Pierce, NE
 County Population: 7,857
 Real Property Taxable Records: 5,931
 Personal Property Schedules: 1,217

2001 Levels of Value:
 Residential: 96%
 Commercial: 95%
 Agricultural: 76%

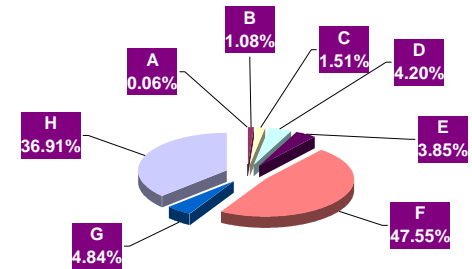
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	483,029,791	73,706	0.0153%	0.89%
B	NAT. RESOURCE DIST.	483,029,791	184,643	0.0382%	2.24%
C	COMMUNITY COLLEGE	483,029,791	330,913	0.0685%	4.02%
D	FIRE, TWNSP, & MISC. DIST.	401,526,613	157,712	0.0393%	1.91%
E	COUNTY	483,029,791	1,486,978	0.3078%	18.04%
F	CITY OR VILLAGE	106,213,310	586,022	0.5517%	7.11%
G	SCHOOL DISTRICTS	483,029,791	5,421,422	1.1224%	65.78%
	PIERCE COUNTY	483,029,791	8,241,397	1.7062%	100.00%

Property Taxes Levied by Local Governments



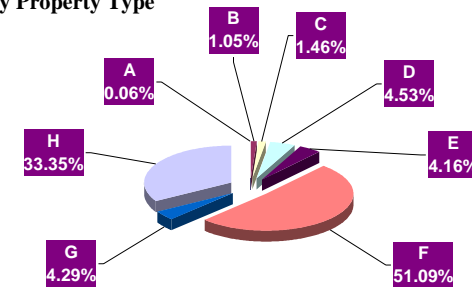
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	301,061	4,785	1.5893%	0.06%
B	PUBLIC SERVIC ENTITIES	5,078,068	89,102	1.7546%	1.08%
C	COMM. & INDUST. EQUIP.	7,071,702	124,449	1.7598%	1.51%
D	AGRIC. MACH. & EQUIP.	21,898,140	346,434	1.5820%	4.20%
E	AG-OUTBLDG & FARMSITE LAND	20,078,100	317,633	1.5820%	3.85%
F	AGRICULTURAL LAND	246,803,695	3,918,464	1.5877%	47.55%
G	COMM., INDUST., & MINERAL	20,704,610	398,885	1.9265%	4.84%
H	RESIDENTIAL **	161,094,415	3,041,646	1.8881%	36.91%
	PIERCE COUNTY	483,029,791	8,241,397	1.7062%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	301,061	0.06%
B	PUBLIC SERVIC ENTITIES	5,078,068	1.05%
C	COMM. & INDUST. EQUIP.	7,071,702	1.46%
D	AGRIC. MACH. & EQUIP.	21,898,140	4.53%
E	AG-OUTBLDG & FARMSITE LAND	20,078,100	4.16%
F	AGRICULTURAL LAND	246,803,695	51.09%
G	COMM., INDUST., & MINERAL	20,704,610	4.29%
H	RESIDENTIAL **	161,094,415	33.35%
	PIERCE COUNTY	483,029,791	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

70 PIERCE COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates		
COUNTY	458,699,097		483,029,791		24,330,694	5.30%	0.303188		0.307844	
TOWNSHIP	0		0		0					
CITY OR VILLAGE	101,492,211		106,213,310		4,721,099	4.65%	0.598504		0.551741	
FIRE DIST.	378,913,016		401,526,613		22,613,597	5.97%	0.037516		0.039278	
NAT. RESOURCE DIST.	458,699,097		483,029,791		24,330,694	5.30%	0.039247		0.038226	
MISC. DIST.	0		0		0					
ED. SERV. UNIT	458,699,097		483,029,791		24,330,694	5.30%	0.016122		0.015259	
COMMUNITY COLLEGE	458,699,097		483,029,791		24,330,694	5.30%	0.035144		0.068508	
SCHOOLS, CLASS 1-5	458,699,097		483,029,791		24,330,694	5.30%	1.044378		0.993748	
SCHOOLS, CLASS 6	0		0		0					
SCHOOLS, BONDS	487,655,912		514,653,993		26,998,081	5.54%	0.143647		0.120727	
PIERCE COUNTY	458,699,097		483,029,791		24,330,694	5.30%	1.754210		1.706188	

TAXES BY SUBDIVISION	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	17.28%	1,390,721	18.04%	1,486,978	49.40%	96,257	6.92%	0	1,390,721	0	1,486,978		6.92%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	7.55%	607,435	7.11%	586,022	-10.99%	(21,413)	-3.53%	183,295	424,140	141,371	444,652	-22.87%	4.84%
FIRE DIST.	1.77%	142,155	1.91%	157,712	7.98%	15,558	10.94%	2,713	139,442	49,520	108,192	1725.34%	-22.41%
NAT. RESOURCE DIST.	2.24%	180,027	2.24%	184,643	2.37%	4,616	2.56%	0	180,027	0	184,643		2.56%
MISC. DIST.	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
ED. SERV. UNIT	0.92%	73,953	0.89%	73,706	-0.13%	(247)	-0.33%	0	73,953	0	73,706		-0.33%
COMMUNITY COLLEGE	2.00%	161,205	4.02%	330,913	87.10%	169,709	105.28%	0	161,205	0	330,913		105.28%
SCHOOLS, CLASS 1-5 *	59.54%	4,790,550	58.24%	4,800,097	4.90%	9,547	0.20%	0	4,790,550	0	4,800,097		0.20%
SCHOOLS, CLASS 6 *	0	0	0	0	0	0		0	0	0	0		
SCHOOLS, BONDS	8.71%	700,501	7.54%	621,324	-40.63%	(79,177)	-11.30%	700,501	0	621,324	0	-11.30%	
PIERCE COUNTY	100.00%	8,046,547	100.00%	8,241,397	100.00%	194,850	2.42%	886,509	7,160,038	812,215	7,429,181	-8.38%	3.76%

VALUE BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001		
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE				Average Rates	Average Rates			
AGLAND REAL	49.61%	227,569,615	51.09%	246,803,695	79.05%	19,234,080	8.45%		1.628927		1.587684	
AGIMPRV & FRMSITE	4.19%	19,202,230	4.16%	20,078,100	3.60%	875,870	4.56%		1.623152		1.581987	
RESIDENTIAL REAL **	33.84%	155,214,685	33.35%	161,094,415	24.17%	5,879,730	3.79%		1.939036		1.888114	
COMM.&IND.&MINRL REAL	4.36%	19,990,350	4.29%	20,704,610	2.94%	714,260	3.57%		1.989515		1.926550	
RAILROAD REAL	0.08%	363,208	0.05%	246,470	-0.48%	(116,738)	-32.14%		1.640903		1.589252	
PUBLIC SERVICE REAL	0.29%	1,308,585	0.27%	1,318,222	0.04%	9,637	0.74%		1.771465		1.724433	
SUBTOTAL-REAL	92.36%	423,648,673	93.21%	450,245,512	109.31%	26,596,839	6.28%		1.759747		1.710906	
AGRIC PERSONAL	4.96%	22,731,898	4.53%	21,898,140	-3.43%	(833,758)	-3.67%		1.626889		1.582025	
COMM PERSONAL	1.92%	8,814,866	1.46%	7,071,702	-7.16%	(1,743,164)	-19.78%		1.784262		1.759813	
RAILROAD PERSONAL	0.00%	11,319	0.01%	54,591	0.18%	43,272	382.30%		1.640781		1.589291	
PUBLIC SERVICE PERSONAL	0.76%	3,492,341	0.78%	3,759,846	1.10%	267,505	7.66%		1.835849		1.765244	
SUBTOTAL - PERSONAL	7.64%	35,050,424	6.79%	32,784,279	-9.31%	(2,266,145)	-6.47%		1.687292		1.641399	
PIERCE COUNTY	100.00%	458,699,097	100.00%	483,029,791	100.00%	24,330,694	5.30%		1.754210		1.706188	

TAXES BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	46.07%	3,706,942	47.55%	3,918,464	108.56%	211,521	5.71%	341,663	3,365,279	333,832	3,584,632	-2.29%	6.52%
AGIMPRV & FRMSITE	3.87%	311,681	3.85%	317,633	3.05%	5,951	1.91%	27,251	284,431	25,521	292,112	-6.35%	2.70%
RESIDENTIAL REAL **	37.40%	3,009,668	36.91%	3,041,646	16.41%	31,977	1.06%	408,499	2,601,170	361,502	2,680,144	-11.50%	3.04%
COMM.&IND.&MINRL REAL	4.94%	397,711	4.84%	398,885	0.60%	1,174	0.30%	49,882	347,829	43,584	355,301	-12.63%	2.15%
RAILROAD REAL	0.07%	5,960	0.05%	3,917	-1.05%	(2,043)	-34.28%	474	5,486	281	3,636	-40.73%	-33.72%
PUBLIC SERVICE REAL	0.29%	23,181	0.28%	22,732	-0.23%	(449)	-1.94%	2,142	21,039	1,676	21,056	-21.75%	0.08%
SUBTOTAL-REAL	92.65%	7,455,144	93.47%	7,703,276	127.35%	248,132	3.33%	829,910	6,625,234	766,395	6,936,881	-7.65%	4.70%
AGRIC PERSONAL	4.60%	369,823	4.20%	346,434	-12.00%	(23,389)	-6.32%	34,037	335,786	29,160	317,274	-14.33%	-5.51%
COMM PERSONAL	1.95%	157,280	1.51%	124,449	-16.85%	(32,832)	-20.87%	15,442	141,838	10,850	113,599	-29.74%	-19.91%
RAILROAD PERSONAL	0.00%	186	0.01%	868	0.35%	682	367.16%	15	171	62	805	321.27%	371.12%
PUBLIC SERVICE PERSONAL	0.80%	64,114	0.81%	66,370	1.16%	2,256	3.52%	7,104	57,010	5,749	60,622	-19.08%	6.34%
SUBTOTAL - PERSONAL	7.35%	591,403	6.53%	538,121	-27.35%	(53,282)	-9.01%	56,598	534,805	45,820	492,301	-19.04%	-7.95%
PIERCE COUNTY	100.00%	8,046,547	100.00%	8,241,397	100.00%	194,850	2.42%	886,509	7,160,038	812,215	7,429,181	-8.38%	3.76%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 71 PLATTE COUNTY

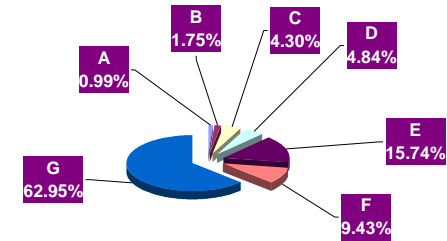
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

71 PLATTE COUNTY County Seat: Columbus, NE
 County Population: 31,662
 Real Property Taxable Records: 17,214
 Personal Property Schedules: 2,310

2001 Levels of Value:
 Residential: 92%
 Commercial: 95%
 Agricultural: 74%

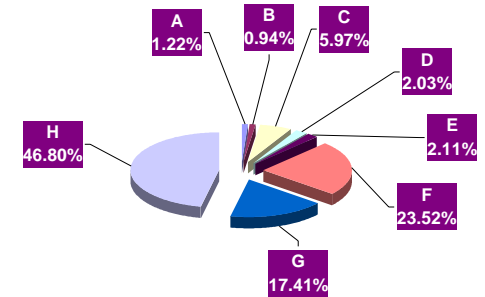
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,856,995,744	299,284	0.0161%	0.99%
B	NAT. RESOURCE DIST.	1,856,995,738	532,333	0.0287%	1.75%
C	COMMUNITY COLLEGE	1,856,995,742	1,307,864	0.0704%	4.30%
D	FIRE, TWNSP, & MISC. DIST.	5,831,050,790	1,469,042	0.0252%	4.84%
E	COUNTY	1,856,995,742	4,782,637	0.2575%	15.74%
F	CITY OR VILLAGE	821,642,901	2,865,082	0.3487%	9.43%
G	SCHOOL DISTRICTS	1,856,995,743	19,125,438	1.0299%	62.95%
	PLATTE COUNTY	1,856,995,742	30,381,680	1.6361%	100.00%

Property Taxes Levied by Local Governments



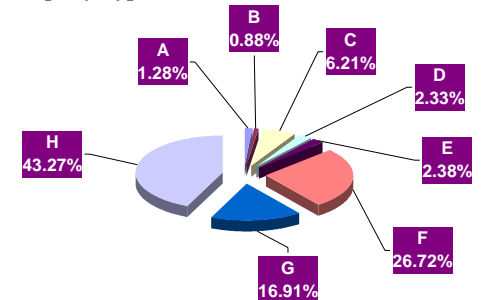
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	23,843,748	371,033	1.5561%	1.22%
B	PUBLIC SERVIC ENTITIES	16,426,681	285,199	1.7362%	0.94%
C	COMM. & INDUST. EQUIP.	115,382,161	1,814,184	1.5723%	5.97%
D	AGRIC. MACH. & EQUIP.	43,268,792	616,560	1.4250%	2.03%
E	AG-OUTBLDG & FARMSITE LAND	44,252,405	641,438	1.4495%	2.11%
F	AGRICULTURAL LAND	496,280,285	7,145,382	1.4398%	23.52%
G	COMM., INDUST., & MINERAL	314,086,795	5,288,885	1.6839%	17.41%
H	RESIDENTIAL **	803,454,875	14,218,999	1.7697%	46.80%
	PLATTE COUNTY	1,856,995,742	30,381,680	1.6361%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	23,843,748	1.28%
B	PUBLIC SERVIC ENTITIES	16,426,681	0.88%
C	COMM. & INDUST. EQUIP.	115,382,161	6.21%
D	AGRIC. MACH. & EQUIP.	43,268,792	2.33%
E	AG-OUTBLDG & FARMSITE LAND	44,252,405	2.38%
F	AGRICULTURAL LAND	496,280,285	26.72%
G	COMM., INDUST., & MINERAL	314,086,795	16.91%
H	RESIDENTIAL **	803,454,875	43.27%
	PLATTE COUNTY	1,856,995,742	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

71 PLATTE COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01		2000	2001
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates		
COUNTY	1,808,428,682	1,856,995,742	48,567,060	2.69%	0.228040	0.257547		
TOWNSHIP	1,080,460,118	1,113,247,912	32,787,794	3.03%	0.050920	0.051806		
CITY OR VILLAGE	805,879,252	821,642,901	15,763,649	1.96%	0.312748	0.348702		
FIRE DIST.	987,742,209	1,011,207,214	23,465,005	2.38%	0.031003	0.030135		
NAT. RESOURCE DIST.	1,808,428,681	1,856,995,738	48,567,057	2.69%	0.023208	0.028666		
MISC. DIST.	3,603,552,069	3,706,595,664	103,043,595	2.86%	0.013171	0.015852		
ED. SERV. UNIT	1,808,428,686	1,856,995,744	48,567,058	2.69%	0.016197	0.016117		
COMMUNITY COLLEGE	1,808,428,682	1,856,995,742	48,567,060	2.69%	0.036873	0.070429		
SCHOOLS, CLASS 1-5	1,808,428,684	1,856,995,743	48,567,059	2.69%	0.984187	0.931002		
SCHOOLS, CLASS 6	0	0	0					
SCHOOLS, BONDS	2,132,859,223	2,197,664,010	64,804,787	3.04%	0.082935	0.083579		
PLATTE COUNTY	1,808,428,682	1,856,995,742	48,567,060	2.69%	1.599287	1.636066		

TAXES BY SUBDIVISION	2000	2000	2001	2001	2001 % of	'00-'01	'00-'01	2000	2000	2001	2001	%Chg	%Chg
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
COUNTY	14.26%	4,123,942	15.74%	4,782,637	45.12%	658,695	15.97%	0	4,123,942	713,885	4,068,752	100.00%	-1.34%
TOWNSHIP	1.90%	550,166	1.90%	576,730	1.82%	26,564	4.83%	0	550,166	0	576,730		4.83%
CITY OR VILLAGE	8.71%	2,520,375	9.43%	2,865,082	23.61%	344,707	13.68%	133,816	2,386,558	429,055	2,436,027	220.63%	2.07%
FIRE DIST.	1.06%	306,232	1.00%	304,730	-0.10%	(1,502)	-0.49%	37,444	268,788	37,450	267,280	0.02%	-0.56%
NAT. RESOURCE DIST.	1.45%	419,695	1.75%	532,333	7.72%	112,639	26.84%	0	419,695	0	532,333		26.84%
MISC. DIST.	1.64%	474,608	1.93%	587,582	7.74%	112,974	23.80%	50,825	423,783	118,733	468,848	133.61%	10.63%
ED. SERV. UNIT	1.01%	292,918	0.99%	299,284	0.44%	6,366	2.17%	0	292,918	0	299,284		2.17%
COMMUNITY COLLEGE	2.31%	666,822	4.30%	1,307,864	43.92%	641,042	96.13%	0	666,822	0	1,307,864		96.13%
SCHOOLS, CLASS 1-5 *	61.54%	17,798,321	56.90%	17,288,660	-34.92%	(509,661)	-2.86%	0	17,798,321	0	17,288,660		-2.86%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	6.12%	1,768,886	6.05%	1,836,779	4.65%	67,893	3.84%	1,768,886	0	1,836,779	0	3.84%	
PLATTE COUNTY	100.00%	28,921,964	100.00%	30,381,680	100.00%	1,459,716	5.05%	1,990,971	26,930,993	3,135,902	27,245,778	57.51%	1.17%

VALUE BY SECTOR	2000	2000	2001	2001	2001 % of	'00-'01	'00-'01	2000	2001
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates
AGLAND REAL	27.28%	493,295,110	26.72%	496,280,285	6.15%	2,985,175	0.61%	1.419614	1.439788
AGIMPRV & FRMSITE	2.95%	53,342,045	2.38%	44,252,405	-18.72%	(9,089,640)	-17.04%	1.410677	1.449498
RESIDENTIAL REAL **	43.05%	778,522,115	43.27%	803,454,875	51.34%	24,932,760	3.20%	1.733281	1.769732
COMM.&IND.&MINRL REAL	16.88%	305,263,535	16.91%	314,086,795	18.17%	8,823,260	2.89%	1.626798	1.683893
RAILROAD REAL	0.98%	17,808,767	1.03%	19,206,834	2.88%	1,398,067	7.85%	1.544153	1.555847
PUBLIC SERVICE REAL	0.13%	2,272,408	0.08%	1,407,159	-1.78%	(865,249)	-38.08%	1.665117	1.645905
SUBTOTAL-REAL	91.27%	1,650,503,980	90.40%	1,678,688,353	58.03%	28,184,373	1.71%	1.607279	1.645135
AGRIC PERSONAL	2.45%	44,368,341	2.33%	43,268,792	-2.26%	(1,099,549)	-2.48%	1.397240	1.424953
COMM PERSONAL	5.25%	94,936,827	6.21%	115,382,161	42.10%	20,445,334	21.54%	1.541830	1.572326
RAILROAD PERSONAL	0.25%	4,591,612	0.25%	4,636,914	0.09%	45,302	0.99%	1.545585	1.557160
PUBLIC SERVICE PERSONAL	0.78%	14,027,922	0.81%	15,019,522	2.04%	991,600	7.07%	1.704455	1.744651
SUBTOTAL - PERSONAL	8.73%	157,924,702	9.60%	178,307,389	41.97%	20,382,687	12.91%	1.515763	1.550685
PLATTE COUNTY	100.00%	1,808,428,682	100.00%	1,856,995,742	100.00%	48,567,060	2.69%	1.599287	1.636066

TAXES BY SECTOR	2000	2000	2001	2001	2001 % of	'00-'01	'00-'01	2000	2000	2001	2001	%Chg	%Chg
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
AGLAND REAL	24.21%	7,002,885	23.52%	7,145,382	9.76%	142,497	2.03%	510,280	6,492,605	649,355	6,496,027	27.25%	0.05%
AGIMPRV & FRMSITE	2.60%	752,484	2.11%	641,438	-7.61%	(111,046)	-14.76%	60,976	691,508	61,143	580,295	0.27%	-16.08%
RESIDENTIAL REAL **	46.66%	13,493,977	46.80%	14,218,999	49.67%	725,022	5.37%	948,537	12,545,440	1,606,043	12,612,956	69.32%	0.54%
COMM.&IND.&MINRL REAL	17.17%	4,966,021	17.41%	5,288,885	22.12%	322,863	6.50%	295,633	4,670,388	533,671	4,755,214	80.52%	1.82%
RAILROAD REAL	0.95%	274,995	0.98%	298,829	1.63%	23,834	8.67%	16,219	268,776	26,609	272,220	64.06%	5.20%
PUBLIC SERVICE REAL	0.13%	37,838	0.08%	23,161	-1.01%	(14,678)	-38.79%	2,732	35,107	2,631	20,530	-3.70%	-41.52%
SUBTOTAL-REAL	91.72%	26,528,200	90.90%	27,616,693	74.57%	1,088,493	4.10%	1,834,376	24,693,824	2,879,452	24,737,242	56.97%	0.18%
AGRIC PERSONAL	2.14%	619,932	2.03%	616,560	-0.23%	(3,373)	-0.54%	46,903	573,029	57,385	559,175	22.35%	-2.42%
COMM PERSONAL	5.06%	1,463,764	5.97%	1,814,184	24.01%	350,420	23.94%	89,092	1,374,672	163,771	1,650,513	83.82%	20.06%
RAILROAD PERSONAL	0.25%	70,967	0.24%	72,204	0.08%	1,237	1.74%	4,183	66,784	6,437	65,767	53.87%	-1.52%
PUBLIC SERVICE PERSONAL	0.83%	239,100	0.86%	262,038	1.57%	22,939	9.59%	16,416	222,684	28,857	233,181	75.79%	4.71%
SUBTOTAL - PERSONAL	8.28%	2,393,764	9.10%	2,764,986	25.43%	371,223	15.51%	156,595	2,237,169	256,450	2,508,536	63.77%	12.13%
PLATTE COUNTY	100.00%	28,921,964	100.00%	30,381,680	100.00%	1,459,716	5.05%	1,990,971	26,930,993	3,135,902	27,245,778	57.51%	1.17%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 72 POLK COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

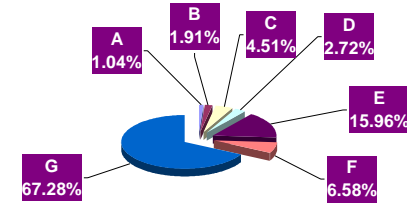
72 POLK COUNTY

County Seat: Osceola, NE
 County Population: 5,639
 Real Property Taxable Records: 5,720
 Personal Property Schedules: 1,040

2001 Levels of Value:
 Residential: 99%
 Commercial: 94%
 Agricultural: 74%

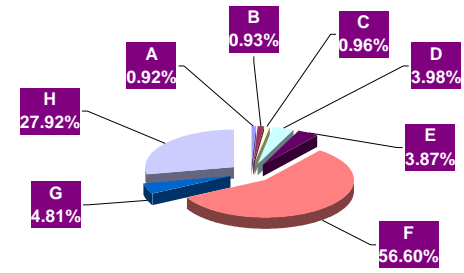
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	528,149,841	85,484	0.0162%	1.04%
B	NAT. RESOURCE DIST.	528,149,841	157,426	0.0298%	1.91%
C	COMMUNITY COLLEGE	528,149,841	371,970	0.0704%	4.51%
D	FIRE, TWNSP, & MISC. DIST.	1,064,922,341	224,258	0.0211%	2.72%
E	COUNTY	528,149,841	1,314,973	0.2490%	15.96%
F	CITY OR VILLAGE	82,191,503	542,045	0.6595%	6.58%
G	SCHOOL DISTRICTS	528,149,841	5,543,786	1.0497%	67.28%
	POLK COUNTY	528,149,841	8,239,942	1.5602%	100.00%

Property Taxes Levied by Local Governments



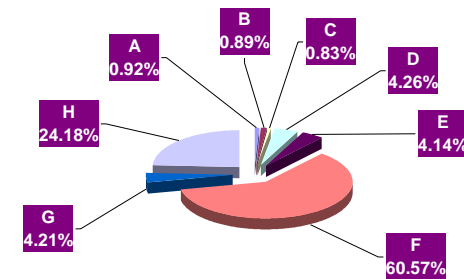
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	4,865,282	76,152	1.5652%	0.92%
B	PUBLIC SERVIC ENTITIES	4,703,936	76,291	1.6219%	0.93%
C	COMM. & INDUST. EQUIP.	4,364,551	79,064	1.8115%	0.96%
D	AGRIC. MACH. & EQUIP.	22,509,227	328,054	1.4574%	3.98%
E	AG-OUTBLDG & FARMSITE LAND	21,856,965	319,109	1.4600%	3.87%
F	AGRICULTURAL LAND	319,925,540	4,663,971	1.4578%	56.60%
G	COMM., INDUST., & MINERAL	22,215,715	396,456	1.7846%	4.81%
H	RESIDENTIAL **	127,708,625	2,300,845	1.8016%	27.92%
	POLK COUNTY	528,149,841	8,239,942	1.5602%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	4,865,282	0.92%
B	PUBLIC SERVIC ENTITIES	4,703,936	0.89%
C	COMM. & INDUST. EQUIP.	4,364,551	0.83%
D	AGRIC. MACH. & EQUIP.	22,509,227	4.26%
E	AG-OUTBLDG & FARMSITE LAND	21,856,965	4.14%
F	AGRICULTURAL LAND	319,925,540	60.57%
G	COMM., INDUST., & MINERAL	22,215,715	4.21%
H	RESIDENTIAL **	127,708,625	24.18%
	POLK COUNTY	528,149,841	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 73 RED WILLOW COUNTY

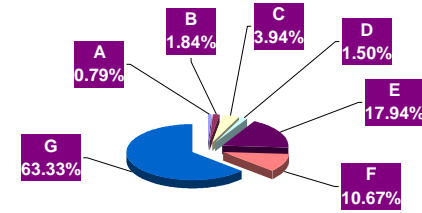
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

73 RED WILLOW COUNTY County Seat: McCook, NE
 County Population: 11,448
 Real Property Taxable Records: 8,700
 Personal Property Schedules: 1,176

2001 Levels of Value:
 Residential: 95%
 Commercial: 100%
 Agricultural: 75%

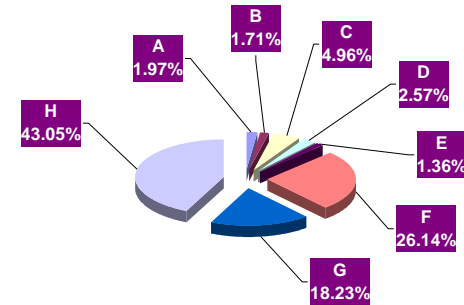
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	495,079,606	71,770	0.0145%	0.79%
B	NAT. RESOURCE DIST.	528,343,661	167,950	0.0318%	1.84%
C	COMMUNITY COLLEGE	528,343,661	359,739	0.0681%	3.94%
D	FIRE, TWNSP, & MISC. DIST.	816,391,425	137,072	0.0168%	1.50%
E	COUNTY	528,343,661	1,637,867	0.3100%	17.94%
F	CITY OR VILLAGE	275,401,939	974,691	0.3539%	10.67%
G	SCHOOL DISTRICTS	528,343,664	5,782,881	1.0945%	63.33%
	RED WILLOW COUNTY	528,343,661	9,131,970	1.7284%	100.00%

Property Taxes Levied by Local Governments



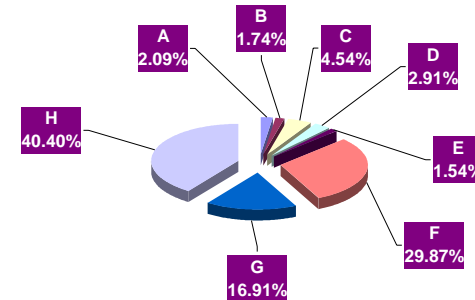
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	11,027,841	180,063	1.6328%	1.97%
B	PUBLIC SERVIC ENTITIES	9,213,732	156,613	1.6998%	1.71%
C	COMM. & INDUST. EQUIP.	23,998,376	453,312	1.8889%	4.96%
D	AGRIC. MACH. & EQUIP.	15,362,749	234,416	1.5259%	2.57%
E	AG-OUTBLDG & FARMSITE LAND	8,147,845	123,946	1.5212%	1.36%
F	AGRICULTURAL LAND	157,798,710	2,387,480	1.5130%	26.14%
G	COMM., INDUST., & MINERAL	89,347,269	1,664,466	1.8629%	18.23%
H	RESIDENTIAL **	213,447,139	3,931,675	1.8420%	43.05%
	RED WILLOW COUNTY	528,343,661	9,131,970	1.7284%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	11,027,841	2.09%
B	PUBLIC SERVIC ENTITIES	9,213,732	1.74%
C	COMM. & INDUST. EQUIP.	23,998,376	4.54%
D	AGRIC. MACH. & EQUIP.	15,362,749	2.91%
E	AG-OUTBLDG & FARMSITE LAND	8,147,845	1.54%
F	AGRICULTURAL LAND	157,798,710	29.87%
G	COMM., INDUST., & MINERAL	89,347,269	16.91%
H	RESIDENTIAL **	213,447,139	40.40%
	RED WILLOW COUNTY	528,343,661	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

73 RED WILLOW COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates		
COUNTY	514,696,616		528,343,661		13,647,045	2.65%	0.310000	0.310000		
TOWNSHIP	0		0		0					
CITY OR VILLAGE	277,436,207		275,401,939		(2,034,268)	-0.73%	0.180964	0.353916		
FIRE DIST.	239,479,952		255,394,205		15,914,253	6.65%	0.045263	0.045270		
NAT. RESOURCE DIST.	514,696,616		528,343,661		13,647,045	2.65%	0.027743	0.031788		
MISC. DIST.	545,704,666		560,997,220		15,292,554	2.80%	0.004279	0.003824		
ED. SERV. UNIT	463,901,134		495,079,606		31,178,472	6.72%	0.015059	0.014497		
COMMUNITY COLLEGE	514,696,616		528,343,661		13,647,045	2.65%	0.034035	0.068088		
SCHOOLS, CLASS 1-5	514,696,616		528,343,664		13,647,048	2.65%	1.085526	1.092080		
SCHOOLS, CLASS 6	0		0		0					
SCHOOLS, BONDS	8,624,553		9,392,390		767,837	8.90%	0.154823	0.137804		
RED WILLOW COUNTY	514,696,616		528,343,661		13,647,045	2.65%	1.596613	1.728415		

TAXES BY SUBDIVISION	2000		2001		2001 % of		'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Bond Taxes			NonBond Taxes	Bond Taxes	NonBond Taxes			
COUNTY	19.42%	1,595,560	17.94%	1,637,867	4.63%	42,307	2.65%	0	1,595,560	0	1,637,867		2.65%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	6.11%	502,061	10.67%	974,691	51.70%	472,630	94.14%	122,834	379,227	87,096	887,596	-29.09%	134.05%	
FIRE DIST.	1.32%	108,395	1.27%	115,617	0.79%	7,222	6.66%	28,725	79,670	16,238	99,379	-43.47%	24.74%	
NAT. RESOURCE DIST.	1.74%	142,792	1.84%	167,950	2.75%	25,158	17.62%	0	142,792	0	167,950		17.62%	
MISC. DIST.	0.28%	23,351	0.23%	21,455	-0.21%	(1,896)	-8.12%	0	23,351	0	21,455		-8.12%	
ED. SERV. UNIT	0.85%	69,857	0.79%	71,770	0.21%	1,913	2.74%	0	69,857	0	71,770		2.74%	
COMMUNITY COLLEGE	2.13%	175,177	3.94%	359,739	20.19%	184,562	105.36%	0	175,177	0	359,739		105.36%	
SCHOOLS, CLASS 1-5 *	67.99%	5,587,166	63.18%	5,769,938	19.99%	182,771	3.27%	0	5,587,166	0	5,769,938		3.27%	
SCHOOLS, CLASS 6 *	0	0	0	0	0	0		0	0	0	0			
SCHOOLS, BONDS	0.16%	13,353	0.14%	12,943	-0.04%	(410)	-3.07%	13,353	0	12,943	0	-3.07%		
RED WILLOW COUNTY	100.00%	8,217,713	100.00%	9,131,970	100.00%	914,257	11.13%	164,912	8,052,801	116,277	9,015,693	-29.49%	11.96%	

VALUE BY SECTOR	2000		2001		2001 % of		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Average Rates			Average Rates			
AGLAND REAL	28.95%	149,026,835	29.87%	157,798,710	64.28%	8,771,875	5.89%	1.506463	1.512991			
AGIMPRV & FRMSITE	1.47%	7,569,845	1.54%	8,147,845	4.24%	578,000	7.64%	1.523168	1.521215			
RESIDENTIAL REAL **	41.21%	212,130,237	40.40%	213,447,139	9.65%	1,316,902	0.62%	1.641485	1.841990			
COMM.&IND.&MINRL REAL	15.77%	81,172,599	16.91%	89,347,269	59.90%	8,174,670	10.07%	1.646340	1.862917			
RAILROAD REAL	1.44%	7,386,964	1.72%	9,104,514	12.59%	1,717,550	23.25%	1.588551	1.632353			
PUBLIC SERVICE REAL	0.29%	1,467,488	0.25%	1,321,823	-1.07%	(145,665)	-9.93%	1.587564	1.688277			
SUBTOTAL-REAL	89.13%	458,753,968	90.69%	479,167,300	149.58%	20,413,332	4.45%	1.595505	1.727686			
AGRIC PERSONAL	2.98%	15,337,506	2.91%	15,362,749	0.18%	25,243	0.16%	1.515768	1.525874			
COMM PERSONAL	6.04%	31,079,993	4.54%	23,998,376	-51.89%	(7,081,617)	-22.79%	1.653398	1.888928			
RAILROAD PERSONAL	0.31%	1,588,905	0.36%	1,923,327	2.45%	334,422	21.05%	1.591110	1.634932			
PUBLIC SERVICE PERSONAL	1.54%	7,936,244	1.49%	7,891,909	-0.32%	(44,335)	-0.56%	1.595620	1.701628			
SUBTOTAL - PERSONAL	10.87%	55,942,648	9.31%	49,176,361	-49.58%	(6,766,287)	-12.10%	1.605699	1.735517			
RED WILLOW COUNTY	100.00%	514,696,616	100.00%	528,343,661	100.00%	13,647,045	2.65%	1.596613	1.728415			

TAXES BY SECTOR	2000		2001		2001 % of		'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Bond Taxes			NonBond Taxes	Bond Taxes	NonBond Taxes			
AGLAND REAL	27.32%	2,245,034	26.14%	2,387,480	15.58%	142,446	6.34%	29,003	2,216,031	20,101	2,367,379	-30.69%	6.83%	
AGIMPRV & FRMSITE	1.40%	115,301	1.36%	123,946	0.95%	8,645	7.50%	1,392	113,909	933	123,013	-32.96%	7.99%	
RESIDENTIAL REAL **	42.37%	3,482,087	43.05%	3,931,675	49.18%	449,588	12.91%	80,033	3,402,054	57,238	3,874,437	-28.48%	13.89%	
COMM.&IND.&MINRL REAL	16.26%	1,336,377	18.23%	1,664,466	35.89%	328,089	24.55%	32,731	1,303,646	25,166	1,639,300	-23.11%	25.75%	
RAILROAD REAL	1.43%	117,346	1.63%	148,618	3.42%	31,272	26.65%	2,106	115,240	1,849	146,769	-12.19%	27.36%	
PUBLIC SERVICE REAL	0.28%	23,297	0.24%	22,322	-0.11%	(975)	-4.19%	411	22,886	274	22,048	-33.43%	-3.66%	
SUBTOTAL-REAL	89.07%	7,319,442	90.65%	8,278,506	104.90%	959,064	13.10%	145,676	7,173,767	105,561	8,172,945	-27.54%	13.93%	
AGRIC PERSONAL	2.83%	232,481	2.57%	234,416	0.21%	1,935	0.83%	2,522	229,959	1,405	233,011	-44.27%	1.33%	
COMM PERSONAL	6.25%	513,876	4.96%	453,312	-6.62%	(60,564)	-11.79%	13,945	499,931	7,276	446,036	-47.82%	-10.78%	
RAILROAD PERSONAL	0.31%	25,281	0.34%	31,445	0.67%	6,164	24.38%	446	24,835	385	31,060	-13.83%	25.07%	
PUBLIC SERVICE PERSONAL	1.54%	126,632	1.47%	134,291	0.84%	7,659	6.05%	2,323	124,309	1,650	132,641	-28.97%	6.70%	
SUBTOTAL - PERSONAL	10.93%	898,271	9.35%	853,464	-4.90%	(44,806)	-4.99%	19,236	879,034	10,716	842,748	-44.29%	-4.13%	
RED WILLOW COUNTY	100.00%	8,217,713	100.00%	9,131,970	100.00%	914,257	11.13%	164,912	8,052,801	116,277	9,015,693	-29.49%	11.96%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 74 RICHARDSON COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

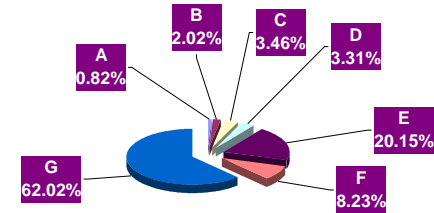
74 RICHARDSON COUNTY

County Seat: Falls City, NE
 County Population: 9,531
 Real Property Taxable Records: 8,828
 Personal Property Schedules: 862

2001 Levels of Value:
 Residential: 97%
 Commercial: 96%
 Agricultural: 74%

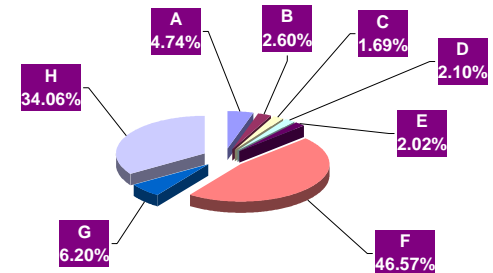
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	451,885,381	67,784	0.0150%	0.82%
B	NAT. RESOURCE DIST.	451,885,381	167,276	0.0370%	2.02%
C	COMMUNITY COLLEGE	451,885,381	287,400	0.0636%	3.46%
D	FIRE, TWNSP, & MISC. DIST.	875,926,426	274,506	0.0313%	3.31%
E	COUNTY	451,885,381	1,671,432	0.3699%	20.15%
F	CITY OR VILLAGE	133,105,196	683,138	0.5132%	8.23%
G	SCHOOL DISTRICTS	451,885,376	5,145,329	1.1386%	62.02%
	RICHARDSON COUNTY	451,885,381	8,296,865	1.8361%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	22,769,839	393,240	1.7270%	4.74%
B	PUBLIC SERVIC ENTITIES	12,376,495	216,004	1.7453%	2.60%
C	COMM. & INDUST. EQUIP.	6,791,913	140,623	2.0704%	1.69%
D	AGRIC. MACH. & EQUIP.	10,444,463	174,453	1.6703%	2.10%
E	AG-OUTBLDG & FARMSITE LAND	10,072,274	167,739	1.6654%	2.02%
F	AGRICULTURAL LAND	231,847,070	3,864,197	1.6667%	46.57%
G	COMM., INDUST., & MINERAL	24,168,893	514,284	2.1279%	6.20%
H	RESIDENTIAL **	133,414,434	2,826,324	2.1185%	34.06%
	RICHARDSON COUNTY	451,885,381	8,296,865	1.8361%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	22,769,839	5.04%
B	PUBLIC SERVIC ENTITIES	12,376,495	2.74%
C	COMM. & INDUST. EQUIP.	6,791,913	1.50%
D	AGRIC. MACH. & EQUIP.	10,444,463	2.31%
E	AG-OUTBLDG & FARMSITE LAND	10,072,274	2.23%
F	AGRICULTURAL LAND	231,847,070	51.31%
G	COMM., INDUST., & MINERAL	24,168,893	5.35%
H	RESIDENTIAL **	133,414,434	29.52%
	RICHARDSON COUNTY	451,885,381	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

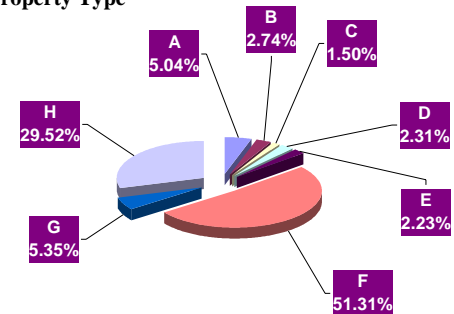


TABLE 19A # 75 ROCK COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

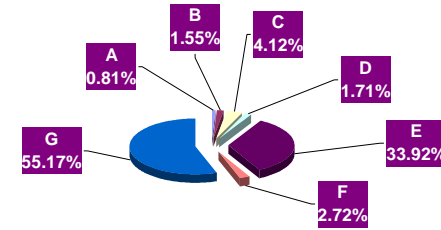
75 ROCK COUNTY

County Seat: Bassett, NE
 County Population: 1,756
 Real Property Taxable Records: 3,127
 Personal Property Schedules: 404

2001 Levels of Value:
 Residential: 95%
 Commercial: 95%
 Agricultural: 80%

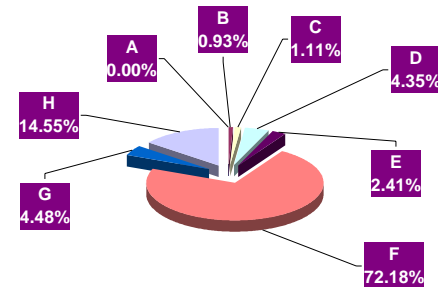
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	167,978,850	22,627	0.0135%	0.81%
B	NAT. RESOURCE DIST.	167,978,850	43,403	0.0258%	1.55%
C	COMMUNITY COLLEGE	167,978,850	115,079	0.0685%	4.12%
D	FIRE, TWNSP, & MISC. DIST.	488,768,391	47,677	0.0098%	1.71%
E	COUNTY	167,978,850	948,021	0.5644%	33.92%
F	CITY OR VILLAGE	15,168,159	76,093	0.5017%	2.72%
G	SCHOOL DISTRICTS	167,978,850	1,541,643	0.9178%	55.17%
	ROCK COUNTY	167,978,850	2,794,543	1.6636%	100.00%

Property Taxes Levied by Local Governments



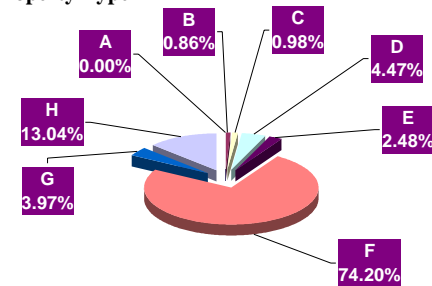
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	1,445,058	25,856	1.7893%	0.93%
C	COMM. & INDUST. EQUIP.	1,642,059	31,041	1.8904%	1.11%
D	AGRIC. MACH. & EQUIP.	7,507,506	121,605	1.6198%	4.35%
E	AG-OUTBLDG & FARMSITE LAND	4,165,772	67,354	1.6168%	2.41%
F	AGRICULTURAL LAND	124,642,929	2,016,970	1.6182%	72.18%
G	COMM., INDUST., & MINERAL	6,676,401	125,069	1.8733%	4.48%
H	RESIDENTIAL **	21,899,125	406,647	1.8569%	14.55%
	ROCK COUNTY	167,978,850	2,794,543	1.6636%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	1,445,058	0.86%
C	COMM. & INDUST. EQUIP.	1,642,059	0.98%
D	AGRIC. MACH. & EQUIP.	7,507,506	4.47%
E	AG-OUTBLDG & FARMSITE LAND	4,165,772	2.48%
F	AGRICULTURAL LAND	124,642,929	74.20%
G	COMM., INDUST., & MINERAL	6,676,401	3.97%
H	RESIDENTIAL **	21,899,125	13.04%
	ROCK COUNTY	167,978,850	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 76 SALINE COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

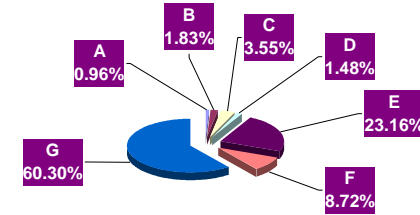
76 SALINE COUNTY

County Seat: Wilber, NE
 County Population: 13,843
 Real Property Taxable Records: 9,274
 Personal Property Schedules: 1,260

2001 Levels of Value:
 Residential: 92%
 Commercial: 98%
 Agricultural: 74%

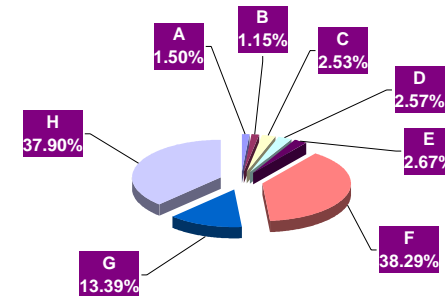
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	741,585,854	127,812	0.0172%	0.96%
B	NAT. RESOURCE DIST.	741,585,854	243,440	0.0328%	1.83%
C	COMMUNITY COLLEGE	741,585,854	471,648	0.0636%	3.55%
D	FIRE, TWNSP, & MISC. DIST.	1,954,609,420	196,874	0.0101%	1.48%
E	COUNTY	741,585,854	3,079,219	0.4152%	23.16%
F	CITY OR VILLAGE	270,148,142	1,159,004	0.4290%	8.72%
G	SCHOOL DISTRICTS	741,585,854	8,015,188	1.0808%	60.30%
	SALINE COUNTY	741,585,854	13,293,185	1.7925%	100.00%

Property Taxes Levied by Local Governments



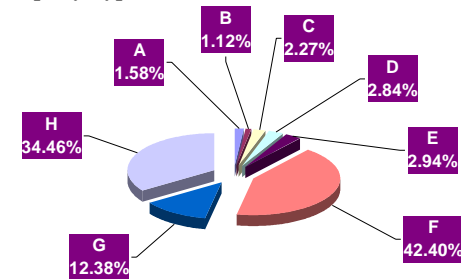
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	11,686,726	199,338	1.7057%	1.50%
B	PUBLIC SERVIC ENTITIES	8,332,239	152,912	1.8352%	1.15%
C	COMM. & INDUST. EQUIP.	16,869,119	335,702	1.9900%	2.53%
D	AGRIC. MACH. & EQUIP.	21,045,060	341,704	1.6237%	2.57%
E	AG-OUTBLDG & FARMSITE LAND	21,825,320	354,579	1.6246%	2.67%
F	AGRICULTURAL LAND	314,417,830	5,090,255	1.6189%	38.29%
G	COMM., INDUST., & MINERAL	91,831,915	1,780,035	1.9384%	13.39%
H	RESIDENTIAL **	255,577,645	5,038,659	1.9715%	37.90%
	SALINE COUNTY	741,585,854	13,293,185	1.7925%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	11,686,726	1.58%
B	PUBLIC SERVIC ENTITIES	8,332,239	1.12%
C	COMM. & INDUST. EQUIP.	16,869,119	2.27%
D	AGRIC. MACH. & EQUIP.	21,045,060	2.84%
E	AG-OUTBLDG & FARMSITE LAND	21,825,320	2.94%
F	AGRICULTURAL LAND	314,417,830	42.40%
G	COMM., INDUST., & MINERAL	91,831,915	12.38%
H	RESIDENTIAL **	255,577,645	34.46%
	SALINE COUNTY	741,585,854	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 77 SARPY COUNTY

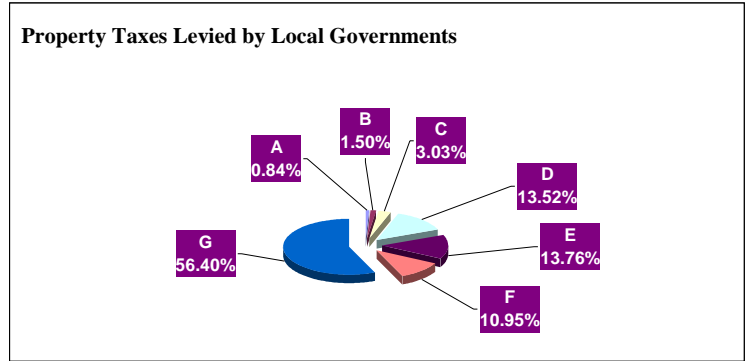
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

77 SARPY COUNTY

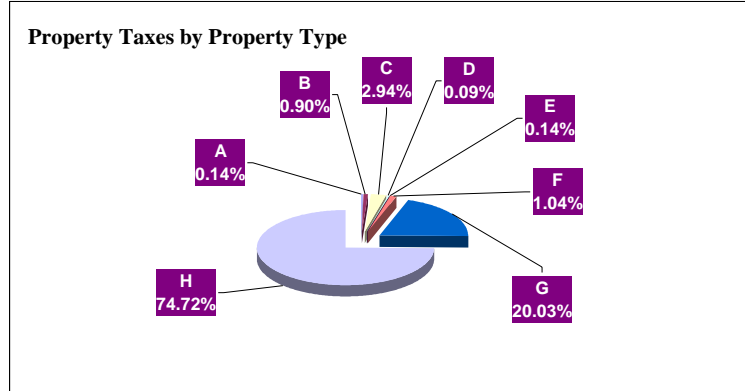
County Seat: Papillion, NE
 County Population: 122,595
 Real Property Taxable Records: 45,038
 Personal Property Schedules: 2,535

2001 Levels of Value:
 Residential: 97%
 Commercial: 97%
 Agricultural: Ag Special Value

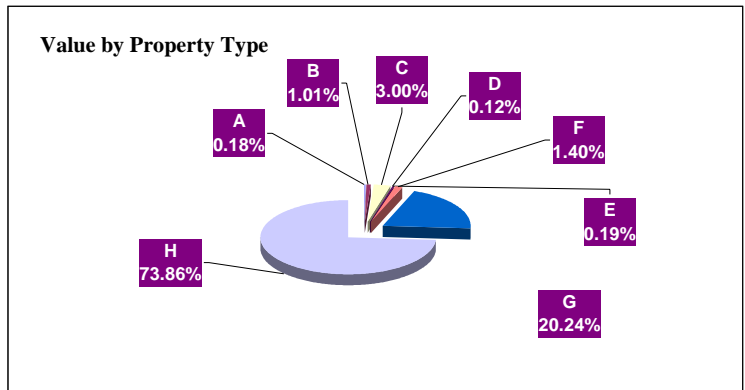
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	5,688,539,830	977,741	0.0172%	0.84%
B	NAT. RESOURCE DIST.	5,688,539,831	1,748,090	0.0307%	1.50%
C	COMMUNITY COLLEGE	5,688,539,831	3,532,585	0.0621%	3.03%
D	FIRE, TWNSP, & MISC. DIST.	18,120,310,024	15,783,309	0.0871%	13.52%
E	COUNTY	5,688,697,644	16,064,473	0.2824%	13.76%
F	CITY OR VILLAGE	3,059,620,976	12,779,752	0.4177%	10.95%
G	SCHOOL DISTRICTS	5,688,539,831	65,823,269	1.1571%	56.40%
	SARPY COUNTY	5,688,697,644	116,709,218	2.0516%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	10,134,579	163,193	1.6103%	0.14%
B	PUBLIC SERVIC ENTITIES	57,196,567	1,049,517	1.8349%	0.90%
C	COMM. & INDUST. EQUIP.	170,645,766	3,429,553	2.0098%	2.94%
D	AGRIC. MACH. & EQUIP.	6,819,437	103,618	1.5195%	0.09%
E	AG-OUTBLDG & FARMSITE LAND	10,871,882	165,270	1.5202%	0.14%
F	AGRICULTURAL LAND	79,845,463	1,218,341	1.5259%	1.04%
G	COMM., INDUST., & MINERAL	1,151,551,127	23,380,317	2.0303%	20.03%
H	RESIDENTIAL **	4,201,632,823	87,199,409	2.0754%	74.72%
	SARPY COUNTY	5,688,697,644	116,709,218	2.0516%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	10,134,579	0.18%
B	PUBLIC SERVIC ENTITIES	57,196,567	1.01%
C	COMM. & INDUST. EQUIP.	170,645,766	3.00%
D	AGRIC. MACH. & EQUIP.	6,819,437	0.12%
E	AG-OUTBLDG & FARMSITE LAND	10,871,882	0.19%
F	AGRICULTURAL LAND	79,845,463	1.40%
G	COMM., INDUST., & MINERAL	1,151,551,127	20.24%
H	RESIDENTIAL **	4,201,632,823	73.86%
	SARPY COUNTY	5,688,697,644	100.00%



** Residential includes ag-dwelling & farm home site land.

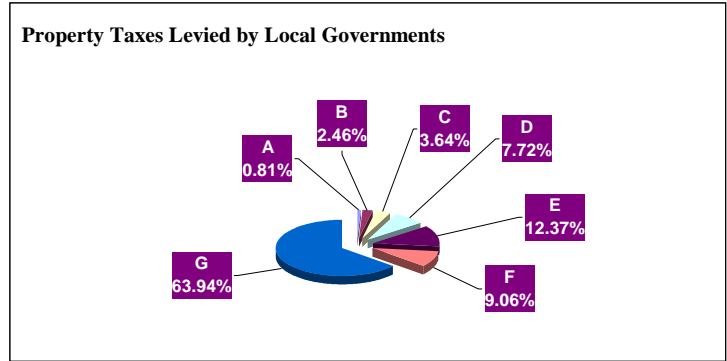
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

78 SAUNDERS COUNTY

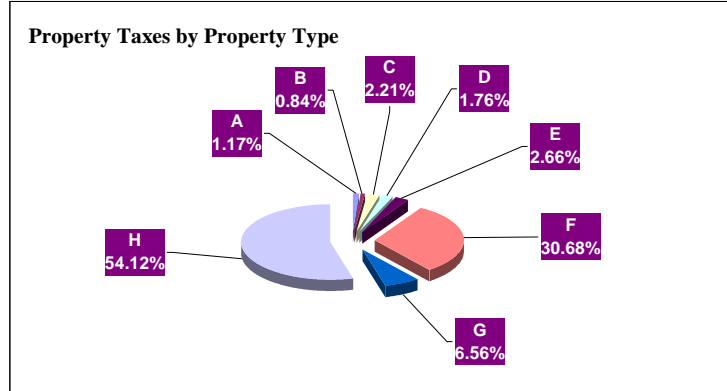
County Seat: Wahoo, NE
 County Population: 19,830
 Real Property Taxable Records: 14,206
 Personal Property Schedules: 1,503

2001 Levels of Value:
 Residential: 94%
 Commercial: 97%
 Agricultural: Ag Special Value

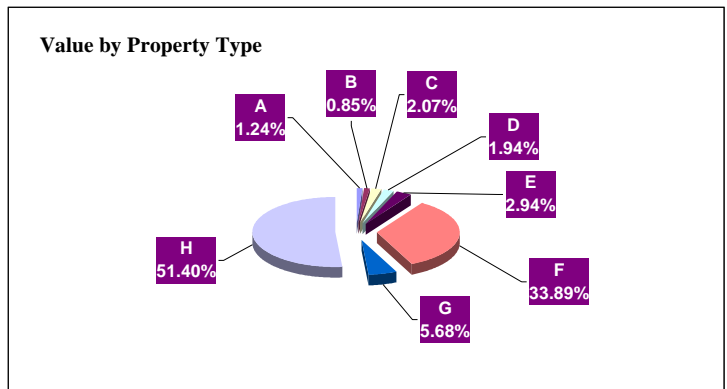
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,281,320,127	180,048	0.0141%	0.81%
B	NAT. RESOURCE DIST.	1,281,320,123	550,119	0.0429%	2.46%
C	COMMUNITY COLLEGE	1,281,320,125	814,920	0.0636%	3.64%
D	FIRE, TWNSP, & MISC. DIST.	3,667,529,951	1,725,446	0.0470%	7.72%
E	COUNTY	1,281,320,125	2,766,112	0.2159%	12.37%
F	CITY OR VILLAGE	354,108,842	2,026,364	0.5722%	9.06%
G	SCHOOL DISTRICTS	1,281,320,123	14,298,135	1.1159%	63.94%
	SAUNDERS COUNTY	1,281,320,125	22,361,143	1.7452%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	15,928,600	261,406	1.6411%	1.17%
B	PUBLIC SERVIC ENTITIES	10,862,086	187,511	1.7263%	0.84%
C	COMM. & INDUST. EQUIP.	26,477,108	494,498	1.8676%	2.21%
D	AGRIC. MACH. & EQUIP.	24,804,651	392,597	1.5828%	1.76%
E	AG-OUTBLDG & FARMSITE LAND	37,621,800	594,594	1.5804%	2.66%
F	AGRICULTURAL LAND	434,210,500	6,861,083	1.5801%	30.68%
G	COMM., INDUST., & MINERAL	72,757,240	1,467,556	2.0171%	6.56%
H	RESIDENTIAL **	658,658,140	12,101,898	1.8374%	54.12%
	SAUNDERS COUNTY	1,281,320,125	22,361,143	1.7452%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	15,928,600	1.24%
B	PUBLIC SERVIC ENTITIES	10,862,086	0.85%
C	COMM. & INDUST. EQUIP.	26,477,108	2.07%
D	AGRIC. MACH. & EQUIP.	24,804,651	1.94%
E	AG-OUTBLDG & FARMSITE LAND	37,621,800	2.94%
F	AGRICULTURAL LAND	434,210,500	33.89%
G	COMM., INDUST., & MINERAL	72,757,240	5.68%
H	RESIDENTIAL **	658,658,140	51.40%
	SAUNDERS COUNTY	1,281,320,125	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A # 79 SCOTTS BLUFF COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

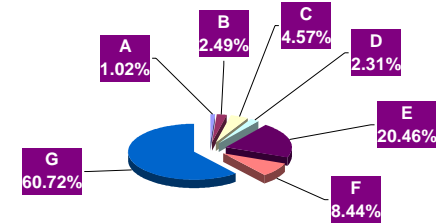
79 SCOTTS BLUFF COUNTY

County Seat: Gering, NE
 County Population: 36,951
 Real Property Taxable Records: 20,223
 Personal Property Schedules: 2,183

2001 Levels of Value:
 Residential: 96%
 Commercial: 96%
 Agricultural: 74%

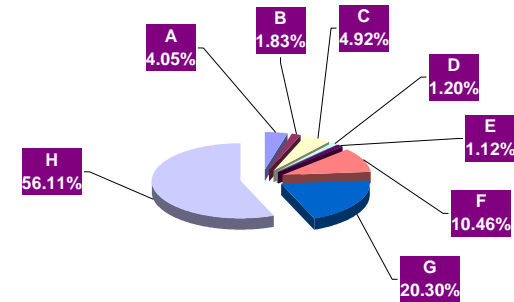
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,434,521,273	249,619	0.0174%	1.02%
B	NAT. RESOURCE DIST.	1,434,521,273	607,835	0.0424%	2.49%
C	COMMUNITY COLLEGE	1,434,521,273	1,117,112	0.0779%	4.57%
D	FIRE, TWNSP, & MISC. DIST.	2,474,271,407	564,295	0.0228%	2.31%
E	COUNTY	1,434,521,273	5,004,978	0.3489%	20.46%
F	CITY OR VILLAGE	844,590,149	2,063,932	0.2444%	8.44%
G	SCHOOL DISTRICTS	1,434,521,273	14,851,764	1.0353%	60.72%
	SCOTTS BLUFF COUNTY	1,434,521,273	24,459,534	1.7051%	100.00%

Property Taxes Levied by Local Governments



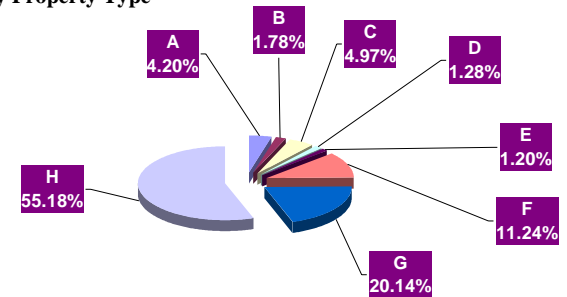
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	60,297,499	989,991	1.6418%	4.05%
B	PUBLIC SERVIC ENTITIES	25,571,547	447,844	1.7513%	1.83%
C	COMM. & INDUST. EQUIP.	71,226,328	1,204,474	1.6911%	4.92%
D	AGRIC. MACH. & EQUIP.	18,357,309	293,231	1.5974%	1.20%
E	AG-OUTBLDG & FARMSITE LAND	17,211,399	273,815	1.5909%	1.12%
F	AGRICULTURAL LAND	161,274,460	2,558,808	1.5866%	10.46%
G	COMM., INDUST., & MINERAL	288,974,923	4,966,190	1.7186%	20.30%
H	RESIDENTIAL **	791,607,808	13,725,181	1.7338%	56.11%
	SCOTTS BLUFF COUNTY	1,434,521,273	24,459,534	1.7051%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	60,297,499	4.20%
B	PUBLIC SERVIC ENTITIES	25,571,547	1.78%
C	COMM. & INDUST. EQUIP.	71,226,328	4.97%
D	AGRIC. MACH. & EQUIP.	18,357,309	1.28%
E	AG-OUTBLDG & FARMSITE LAND	17,211,399	1.20%
F	AGRICULTURAL LAND	161,274,460	11.24%
G	COMM., INDUST., & MINERAL	288,974,923	20.14%
H	RESIDENTIAL **	791,607,808	55.18%
	SCOTTS BLUFF COUNTY	1,434,521,273	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

79 SCOTTS BLUFF COUNTY

Table with columns: VALUE BY SUBDIVISION, 2000 TOTAL VALUE, 2001 TOTAL VALUE, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5, SCHOOLS, CLASS 6, SCHOOLS, BONDS, and SCOTTS BLUFF COUNTY.

Table with columns: TAXES BY SUBDIVISION, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5, SCHOOLS, CLASS 6, SCHOOLS, BONDS, and SCOTTS BLUFF COUNTY.

Table with columns: VALUE BY SECTOR, 2000 % of Total, 2000 TOTAL VALUE, 2001 % of Total, 2001 TOTAL VALUE, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, SUBTOTAL-REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, SUBTOTAL - PERSONAL, and SCOTTS BLUFF COUNTY.

Table with columns: TAXES BY SECTOR, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, SUBTOTAL-REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, SUBTOTAL - PERSONAL, and SCOTTS BLUFF COUNTY.

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

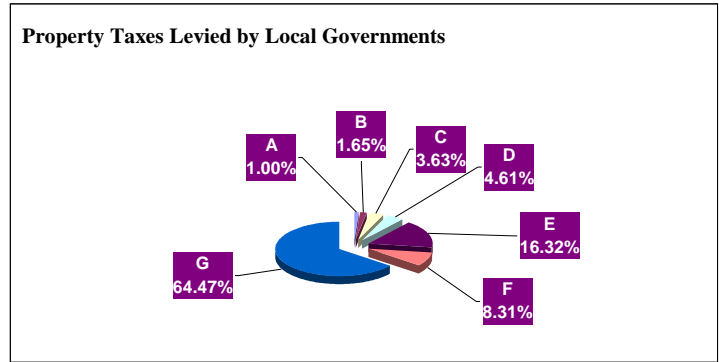
TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

80 SEWARD COUNTY

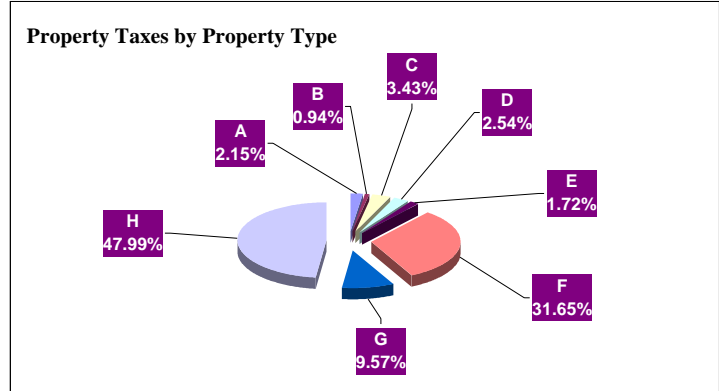
County Seat: Seward, NE
 County Population: 16,496
 Real Property Taxable Records: 9,650
 Personal Property Schedules: 1,690

2001 Levels of Value:
 Residential: 94%
 Commercial: 99%
 Agricultural: Ag Special Value

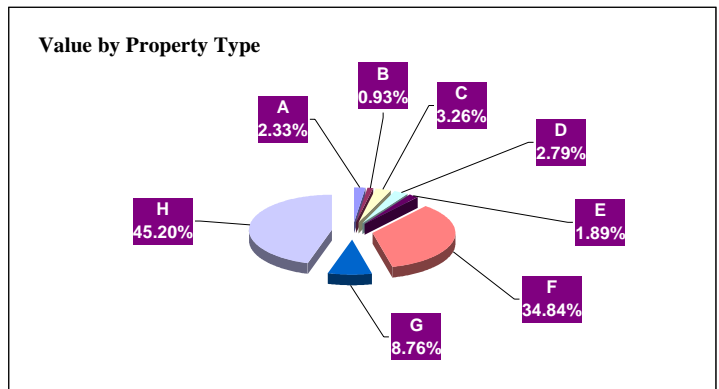
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,031,148,985	179,612	0.0174%	1.00%
B	NAT. RESOURCE DIST.	1,031,148,984	298,242	0.0289%	1.65%
C	COMMUNITY COLLEGE	1,031,148,984	655,811	0.0636%	3.63%
D	FIRE, TOWNSHIP, & MISC. DIST.	2,055,492,704	831,813	0.0405%	4.61%
E	COUNTY	1,031,148,984	2,946,424	0.2857%	16.32%
F	CITY OR VILLAGE	336,055,254	1,500,541	0.4465%	8.31%
G	SCHOOL DISTRICTS	1,031,148,984	11,637,190	1.1286%	64.47%
	SEWARD COUNTY	1,031,148,984	18,049,634	1.7504%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	23,998,312	387,712	1.6156%	2.15%
B	PUBLIC SERVIC ENTITIES	9,563,155	169,562	1.7731%	0.94%
C	COMM. & INDUST. EQUIP.	33,604,412	618,744	1.8413%	3.43%
D	AGRIC. MACH. & EQUIP.	28,787,035	459,203	1.5952%	2.54%
E	AG-OUTBLDG & FARMSITE LAND	19,485,128	310,903	1.5956%	1.72%
F	AGRICULTURAL LAND	359,256,436	5,713,223	1.5903%	31.65%
G	COMM., INDUST., & MINERAL	90,346,347	1,727,729	1.9123%	9.57%
H	RESIDENTIAL **	466,108,159	8,662,556	1.8585%	47.99%
	SEWARD COUNTY	1,031,148,984	18,049,634	1.7504%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	23,998,312	2.33%
B	PUBLIC SERVIC ENTITIES	9,563,155	0.93%
C	COMM. & INDUST. EQUIP.	33,604,412	3.26%
D	AGRIC. MACH. & EQUIP.	28,787,035	2.79%
E	AG-OUTBLDG & FARMSITE LAND	19,485,128	1.89%
F	AGRICULTURAL LAND	359,256,436	34.84%
G	COMM., INDUST., & MINERAL	90,346,347	8.76%
H	RESIDENTIAL **	466,108,159	45.20%
	SEWARD COUNTY	1,031,148,984	100.00%



** Residential includes ag-dwelling & farm home site land.

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

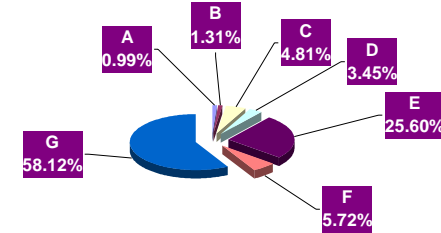
81 SHERIDAN COUNTY

County Seat: Rushville, NE
 County Population: 6,198
 Real Property Taxable Records: 8,248
 Personal Property Schedules: 917

2001 Levels of Value:
 Residential: 98%
 Commercial: 98%
 Agricultural: 75%

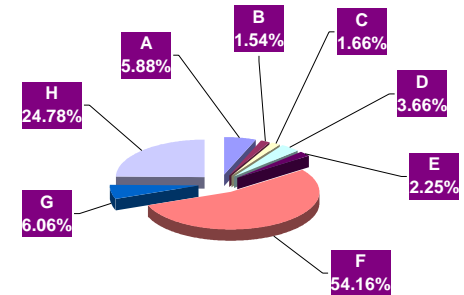
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	333,905,845	57,574	0.0172%	0.99%
B	NAT. RESOURCE DIST.	357,653,484	75,583	0.0211%	1.31%
C	COMMUNITY COLLEGE	357,653,484	278,505	0.0779%	4.81%
D	FIRE, TWNSP, & MISC. DIST.	1,168,161,711	199,901	0.0171%	3.45%
E	COUNTY	357,653,484	1,482,068	0.4144%	25.60%
F	CITY OR VILLAGE	62,427,261	330,891	0.5300%	5.72%
G	SCHOOL DISTRICTS	357,653,488	3,364,676	0.9408%	58.12%
	SHERIDAN COUNTY	357,653,484	5,789,197	1.6187%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	24,389,595	340,387	1.3956%	5.88%
B	PUBLIC SERVIC ENTITIES	5,382,925	89,353	1.6599%	1.54%
C	COMM. & INDUST. EQUIP.	5,300,373	96,097	1.8130%	1.66%
D	AGRIC. MACH. & EQUIP.	13,547,303	211,778	1.5632%	3.66%
E	AG-OUTBLDG & FARMSITE LAND	8,295,196	130,447	1.5726%	2.25%
F	AGRICULTURAL LAND	203,427,304	3,135,487	1.5413%	54.16%
G	COMM., INDUST., & MINERAL	18,068,627	350,873	1.9419%	6.06%
H	RESIDENTIAL **	79,242,161	1,434,775	1.8106%	24.78%
	SHERIDAN COUNTY	357,653,484	5,789,197	1.6187%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	24,389,595	6.82%
B	PUBLIC SERVIC ENTITIES	5,382,925	1.51%
C	COMM. & INDUST. EQUIP.	5,300,373	1.48%
D	AGRIC. MACH. & EQUIP.	13,547,303	3.79%
E	AG-OUTBLDG & FARMSITE LAND	8,295,196	2.32%
F	AGRICULTURAL LAND	203,427,304	56.88%
G	COMM., INDUST., & MINERAL	18,068,627	5.05%
H	RESIDENTIAL **	79,242,161	22.16%
	SHERIDAN COUNTY	357,653,484	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

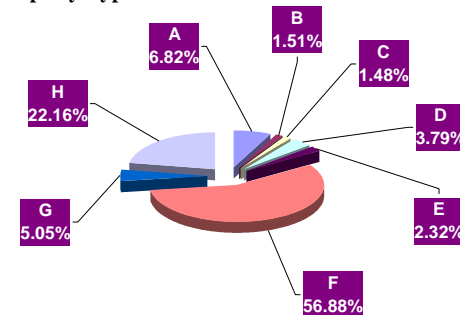


Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

81 SHERIDAN COUNTY

Table with columns: VALUE BY SUBDIVISION, 2000 TOTAL VALUE, 2001 TOTAL VALUE, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5, SCHOOLS, CLASS 6, SCHOOLS, BONDS, and SHERIDAN COUNTY.

Table with columns: TAXES BY SUBDIVISION, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include COUNTY, TOWNSHIP, CITY OR VILLAGE, FIRE DIST., NAT. RESOURCE DIST., MISC. DIST., ED. SERV. UNIT, COMMUNITY COLLEGE, SCHOOLS, CLASS 1-5 *, SCHOOLS, CLASS 6 *, SCHOOLS, BONDS, and SHERIDAN COUNTY.

Table with columns: VALUE BY SECTOR, 2000 % of Total, 2000 TOTAL VALUE, 2001 % of Total, 2001 TOTAL VALUE, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Value, 2000 Average Rates, 2001 Average Rates. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL **, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, and SHERIDAN COUNTY.

Table with columns: TAXES BY SECTOR, 2000 % of Total, 2000 TOTAL TAXES, 2001 % of Total, 2001 TOTAL TAXES, 2001 % of Total Amt Chg, '00-'01 Amount Chg, '00-'01 %Chg Tax, 2000 Bond Taxes, 2000 NonBond Taxes, 2001 Bond Taxes, 2001 NonBond Taxes, %Chg Bond Taxes, %Chg NonBond. Rows include AGLAND REAL, AGIMPRV & FRMSITE, RESIDENTIAL REAL **, COMM.&IND.&MINRL REAL, RAILROAD REAL, PUBLIC SERVICE REAL, AGRIC PERSONAL, COMM PERSONAL, RAILROAD PERSONAL, PUBLIC SERVICE PERSONAL, and SHERIDAN COUNTY.

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

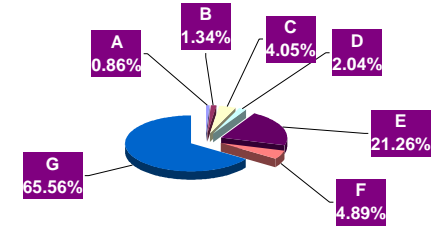
82 SHERMAN COUNTY

County Seat: Loup City, NE
 County Population: 3,318
 Real Property Taxable Records: 3,927
 Personal Property Schedules: 706

2001 Levels of Value:
 Residential: 95%
 Commercial: 95%
 Agricultural: 74%

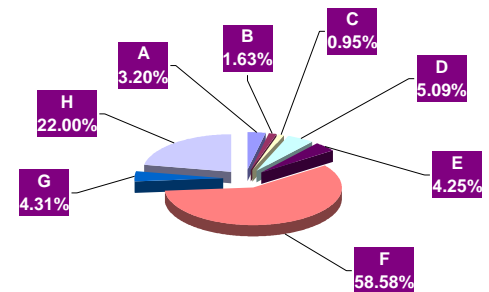
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	229,212,153	34,382	0.0150%	0.86%
B	NAT. RESOURCE DIST.	229,212,153	53,429	0.0233%	1.34%
C	COMMUNITY COLLEGE	229,212,153	161,434	0.0704%	4.05%
D	FIRE, TWNSP, & MISC. DIST.	520,220,030	81,325	0.0156%	2.04%
E	COUNTY	229,212,153	847,467	0.3697%	21.26%
F	CITY OR VILLAGE	34,345,960	195,091	0.5680%	4.89%
G	SCHOOL DISTRICTS	229,212,153	2,613,667	1.1403%	65.56%
	SHERMAN COUNTY	229,212,153	3,986,795	1.7393%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	7,673,892	127,541	1.6620%	3.20%
B	PUBLIC SERVIC ENTITIES	3,606,118	64,810	1.7972%	1.63%
C	COMM. & INDUST. EQUIP.	1,775,044	37,709	2.1244%	0.95%
D	AGRIC. MACH. & EQUIP.	12,232,529	202,946	1.6591%	5.09%
E	AG-OUTBLDG & FARMSITE LAND	10,211,325	169,622	1.6611%	4.25%
F	AGRICULTURAL LAND	141,167,400	2,335,373	1.6543%	58.58%
G	COMM., INDUST., & MINERAL	7,831,720	171,797	2.1936%	4.31%
H	RESIDENTIAL **	44,714,125	876,996	1.9613%	22.00%
	SHERMAN COUNTY	229,212,153	3,986,795	1.7393%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	7,673,892	3.35%
B	PUBLIC SERVIC ENTITIES	3,606,118	1.57%
C	COMM. & INDUST. EQUIP.	1,775,044	0.77%
D	AGRIC. MACH. & EQUIP.	12,232,529	5.34%
E	AG-OUTBLDG & FARMSITE LAND	10,211,325	4.45%
F	AGRICULTURAL LAND	141,167,400	61.59%
G	COMM., INDUST., & MINERAL	7,831,720	3.42%
H	RESIDENTIAL **	44,714,125	19.51%
	SHERMAN COUNTY	229,212,153	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

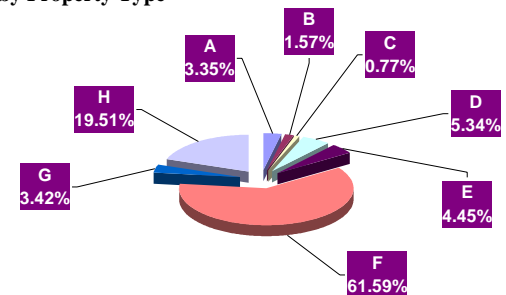


TABLE 19A # 83 SIOUX COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

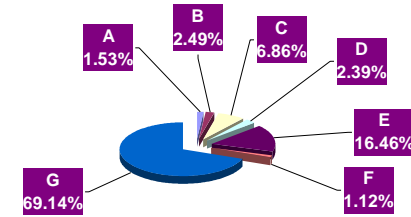
83 SIOUX COUNTY

County Seat: Harrison, NE
 County Population: 1,475
 Real Property Taxable Records: 4,235
 Personal Property Schedules: 405

2001 Levels of Value:
 Residential: 96%
 Commercial: --
 Agricultural: 77%

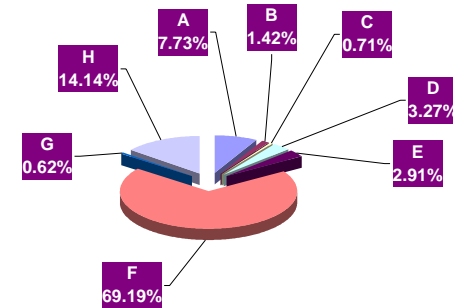
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	216,227,292	37,624	0.0174%	1.53%
B	NAT. RESOURCE DIST.	216,227,292	61,125	0.0283%	2.49%
C	COMMUNITY COLLEGE	216,227,292	168,377	0.0779%	6.86%
D	FIRE, TWNSP, & MISC. DIST.	458,098,822	58,690	0.0128%	2.39%
E	COUNTY	216,227,292	403,891	0.1868%	16.46%
F	CITY OR VILLAGE	6,114,399	27,589	0.4512%	1.12%
G	SCHOOL DISTRICTS	216,227,292	1,696,743	0.7847%	69.14%
	SIOUX COUNTY	216,227,292	2,454,038	1.1349%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	17,038,726	189,807	1.1140%	7.73%
B	PUBLIC SERVIC ENTITIES	2,945,029	34,881	1.1844%	1.42%
C	COMM. & INDUST. EQUIP.	1,539,759	17,303	1.1237%	0.71%
D	AGRIC. MACH. & EQUIP.	6,480,553	80,297	1.2390%	3.27%
E	AG-OUTBLDG & FARMSITE LAND	5,682,755	71,409	1.2566%	2.91%
F	AGRICULTURAL LAND	153,737,008	1,698,064	1.1045%	69.19%
G	COMM., INDUST., & MINERAL	1,035,857	15,231	1.4703%	0.62%
H	RESIDENTIAL **	27,767,605	347,048	1.2498%	14.14%
	SIOUX COUNTY	216,227,292	2,454,038	1.1349%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	17,038,726	7.88%
B	PUBLIC SERVIC ENTITIES	2,945,029	1.36%
C	COMM. & INDUST. EQUIP.	1,539,759	0.71%
D	AGRIC. MACH. & EQUIP.	6,480,553	3.00%
E	AG-OUTBLDG & FARMSITE LAND	5,682,755	2.63%
F	AGRICULTURAL LAND	153,737,008	71.10%
G	COMM., INDUST., & MINERAL	1,035,857	0.48%
H	RESIDENTIAL **	27,767,605	12.84%
	SIOUX COUNTY	216,227,292	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

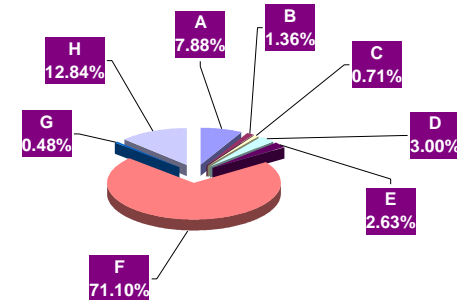


TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

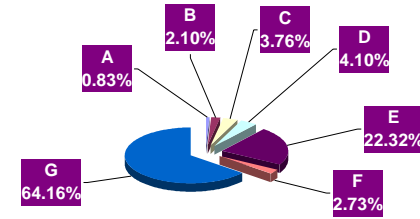
84 STANTON COUNTY

County Seat: Stanton, NE
 County Population: 6,455
 Real Property Taxable Records: 5,276
 Personal Property Schedules: 662

2001 Levels of Value:
 Residential: 96%
 Commercial: 95%
 Agricultural: 77%

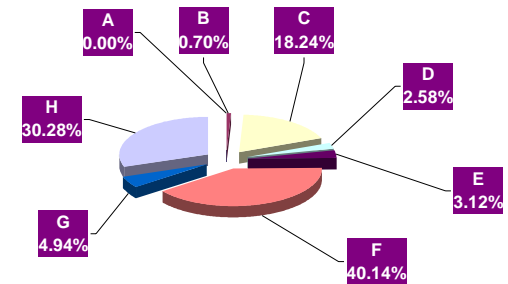
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	441,402,298	66,420	0.0150%	0.83%
B	NAT. RESOURCE DIST.	441,402,298	168,730	0.0382%	2.10%
C	COMMUNITY COLLEGE	441,402,298	302,396	0.0685%	3.76%
D	FIRE, TWNSP, & MISC. DIST.	875,258,396	329,714	0.0377%	4.10%
E	COUNTY	441,402,298	1,794,962	0.4066%	22.32%
F	CITY OR VILLAGE	42,413,418	219,862	0.5184%	2.73%
G	SCHOOL DISTRICTS	441,402,298	5,158,597	1.1687%	64.16%
	STANTON COUNTY	441,402,298	8,040,682	1.8216%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	2,986,064	56,585	1.8950%	0.70%
C	COMM. & INDUST. EQUIP.	86,958,152	1,466,957	1.6870%	18.24%
D	AGRIC. MACH. & EQUIP.	12,005,102	207,117	1.7252%	2.58%
E	AG-OUTBLDG & FARMSITE LAND	14,440,400	250,900	1.7375%	3.12%
F	AGRICULTURAL LAND	184,812,940	3,227,482	1.7464%	40.14%
G	COMM., INDUST., & MINERAL	22,009,855	396,966	1.8036%	4.94%
H	RESIDENTIAL **	118,189,785	2,434,675	2.0600%	30.28%
	STANTON COUNTY	441,402,298	8,040,682	1.8216%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	2,986,064	0.68%
C	COMM. & INDUST. EQUIP.	86,958,152	19.70%
D	AGRIC. MACH. & EQUIP.	12,005,102	2.72%
E	AG-OUTBLDG & FARMSITE LAND	14,440,400	3.27%
F	AGRICULTURAL LAND	184,812,940	41.87%
G	COMM., INDUST., & MINERAL	22,009,855	4.99%
H	RESIDENTIAL **	118,189,785	26.78%
	STANTON COUNTY	441,402,298	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

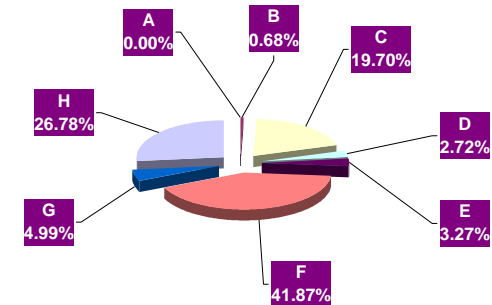


TABLE 19A # 85 THAYER COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

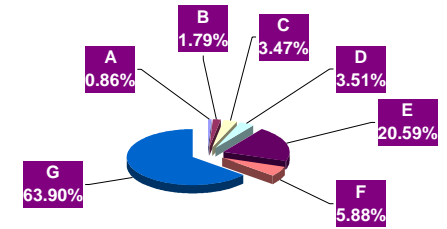
85 THAYER COUNTY

County Seat: Hebron, NE
 County Population: 6,055
 Real Property Taxable Records: 6,359
 Personal Property Schedules: 1,032

2001 Levels of Value:
 Residential: 98%
 Commercial: 99%
 Agricultural: 74%

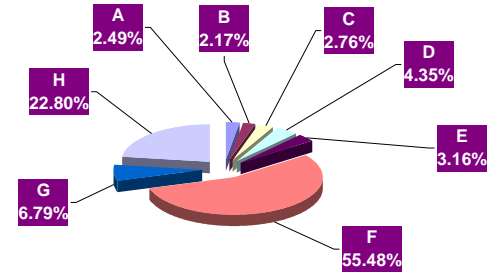
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	441,485,444	69,928	0.0158%	0.86%
B	NAT. RESOURCE DIST.	441,485,442	144,578	0.0327%	1.79%
C	COMMUNITY COLLEGE	441,485,442	280,785	0.0636%	3.47%
D	FIRE, TWNSP, & MISC. DIST.	954,149,571	284,203	0.0298%	3.51%
E	COUNTY	441,485,442	1,667,888	0.3778%	20.59%
F	CITY OR VILLAGE	88,013,577	476,218	0.5411%	5.88%
G	SCHOOL DISTRICTS	441,485,443	5,175,092	1.1722%	63.90%
	THAYER COUNTY	441,485,442	8,098,692	1.8344%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	11,263,158	201,573	1.7897%	2.49%
B	PUBLIC SERVIC ENTITIES	9,275,216	175,760	1.8949%	2.17%
C	COMM. & INDUST. EQUIP.	11,109,825	223,609	2.0127%	2.76%
D	AGRIC. MACH. & EQUIP.	20,473,129	352,386	1.7212%	4.35%
E	AG-OUTBLDG & FARMSITE LAND	14,840,198	255,642	1.7226%	3.16%
F	AGRICULTURAL LAND	260,186,755	4,493,400	1.7270%	55.48%
G	COMM., INDUST., & MINERAL	25,928,627	549,869	2.1207%	6.79%
H	RESIDENTIAL **	88,408,534	1,846,454	2.0885%	22.80%
	THAYER COUNTY	441,485,442	8,098,692	1.8344%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	11,263,158	2.55%
B	PUBLIC SERVIC ENTITIES	9,275,216	2.10%
C	COMM. & INDUST. EQUIP.	11,109,825	2.52%
D	AGRIC. MACH. & EQUIP.	20,473,129	4.64%
E	AG-OUTBLDG & FARMSITE LAND	14,840,198	3.36%
F	AGRICULTURAL LAND	260,186,755	58.93%
G	COMM., INDUST., & MINERAL	25,928,627	5.87%
H	RESIDENTIAL **	88,408,534	20.03%
	THAYER COUNTY	441,485,442	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

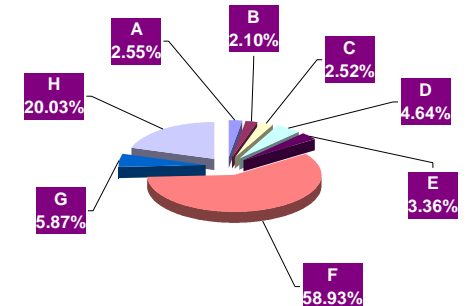


TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

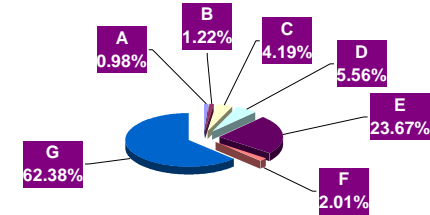
86 THOMAS COUNTY

County Seat: Thedford, NE
 County Population: 729
 Real Property Taxable Records: 1,618
 Personal Property Schedules: 97

2001 Levels of Value:
 Residential: 96%
 Commercial: --
 Agricultural: --

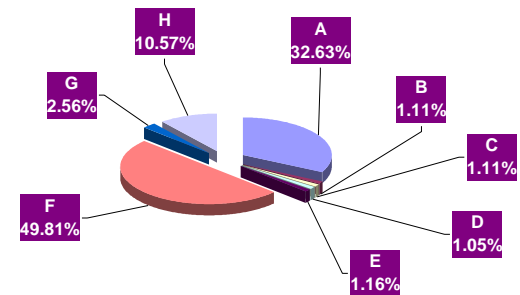
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	93,181,615	14,885	0.0160%	0.98%
B	NAT. RESOURCE DIST.	93,181,615	18,490	0.0198%	1.22%
C	COMMUNITY COLLEGE	93,181,615	63,446	0.0681%	4.19%
D	FIRE, TWNSP, & MISC. DIST.	356,673,721	84,152	0.0236%	5.56%
E	COUNTY	93,181,615	358,572	0.3848%	23.67%
F	CITY OR VILLAGE	7,883,315	30,389	0.3855%	2.01%
G	SCHOOL DISTRICTS	93,181,617	944,926	1.0141%	62.38%
	THOMAS COUNTY	93,181,615	1,514,860	1.6257%	100.00%

Property Taxes Levied by Local Governments



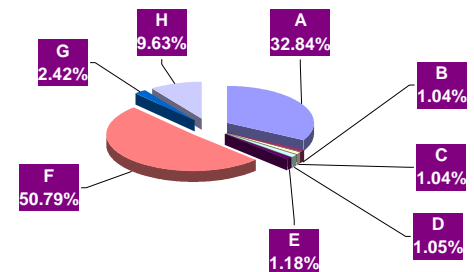
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	30,601,504	494,303	1.6153%	32.63%
B	PUBLIC SERVIC ENTITIES	973,259	16,859	1.7322%	1.11%
C	COMM. & INDUST. EQUIP.	971,882	16,861	1.7349%	1.11%
D	AGRIC. MACH. & EQUIP.	981,867	15,873	1.6166%	1.05%
E	AG-OUTBLDG & FARMSITE LAND	1,100,352	17,513	1.5916%	1.16%
F	AGRICULTURAL LAND	47,327,110	754,545	1.5943%	49.81%
G	COMM., INDUST., & MINERAL	2,252,126	38,756	1.7209%	2.56%
H	RESIDENTIAL **	8,973,515	160,150	1.7847%	10.57%
	THOMAS COUNTY	93,181,615	1,514,860	1.6257%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	30,601,504	32.84%
B	PUBLIC SERVIC ENTITIES	973,259	1.04%
C	COMM. & INDUST. EQUIP.	971,882	1.04%
D	AGRIC. MACH. & EQUIP.	981,867	1.05%
E	AG-OUTBLDG & FARMSITE LAND	1,100,352	1.18%
F	AGRICULTURAL LAND	47,327,110	50.79%
G	COMM., INDUST., & MINERAL	2,252,126	2.42%
H	RESIDENTIAL **	8,973,515	9.63%
	THOMAS COUNTY	93,181,615	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

86 THOMAS COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates		
COUNTY	86,234,929		93,181,615		6,946,686	8.06%	0.360159		0.384809	
TOWNSHIP	0		0		0					
CITY OR VILLAGE	7,346,038		7,883,315		537,277	7.31%	0.411319		0.385485	
FIRE DIST.	84,309,144		91,215,040		6,905,896	8.19%	0.019981		0.030666	
NAT. RESOURCE DIST.	86,234,929		93,181,615		6,946,686	8.06%	0.021454		0.019843	
MISC. DIST.	245,586,422		265,458,681		19,872,259	8.09%	0.020293		0.021163	
ED. SERV. UNIT	86,234,931		93,181,615		6,946,684	8.06%	0.042059		0.015974	
COMMUNITY COLLEGE	86,234,929		93,181,615		6,946,686	8.06%	0.034062		0.068088	
SCHOOLS, CLASS 1-5	86,234,929		93,181,617		6,946,688	8.06%	1.056272		1.014070	
SCHOOLS, CLASS 6	63,739,767		68,821,667		5,081,900	7.97%				
SCHOOLS, BONDS	0		0		0					
THOMAS COUNTY	86,234,929		93,181,615		6,946,686	8.06%	1.626373		1.625707	

TAXES BY SUBDIVISION	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	22.14%	310,582	23.67%	358,572	42.71%	47,989	15.45%	0	310,582	0	358,572		15.45%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	2.15%	30,216	2.01%	30,389	0.15%	173	0.57%	2,337	27,878	2,345	28,044	0.33%	0.59%
FIRE DIST.	1.20%	16,846	1.85%	27,972	9.90%	11,126	66.05%	729	16,117	12,841	15,131	1660.46%	-6.12%
NAT. RESOURCE DIST.	1.32%	18,501	1.22%	18,490	-0.01%	(11)	-0.06%	0	18,501	0	18,490		-0.06%
MISC. DIST.	3.55%	49,838	3.71%	56,180	5.64%	6,342	12.73%	0	49,838	0	56,180		12.73%
ED. SERV. UNIT	2.59%	36,270	0.98%	14,885	-19.03%	(21,385)	-58.96%	0	36,270	0	14,885		-58.96%
COMMUNITY COLLEGE	2.09%	29,373	4.19%	63,446	30.33%	34,073	116.00%	0	29,373	0	63,446		116.00%
SCHOOLS, CLASS 1-5 *	64.95%	910,876	62.38%	944,926	30.31%	34,051	3.74%	0	910,876	0	944,926		3.74%
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
THOMAS COUNTY	100.00%	1,402,501	100.00%	1,514,860	100.00%	112,359	8.01%	3,067	1,399,435	15,186	1,499,674	395.19%	7.16%

VALUE BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE				Average Rates	Average Rates		
AGLAND REAL	50.07%	43,174,094	50.79%	47,327,110	59.78%	4,153,016	9.62%	1.594445		1.594318	
AGIMPRV & FRMSITE	1.25%	1,075,147	1.18%	1,100,352	0.36%	25,205	2.34%	1.588296		1.591570	
RESIDENTIAL REAL **	9.01%	7,769,994	9.63%	8,973,515	17.33%	1,203,521	15.49%	1.793523		1.784696	
COMM.&IND.&MINRL REAL	2.62%	2,258,478	2.42%	2,252,126	-0.09%	(6,352)	-0.28%	1.736508		1.720885	
RAILROAD REAL	27.61%	23,805,783	27.00%	25,154,657	19.42%	1,348,874	5.67%	1.612319		1.615291	
PUBLIC SERVICE REAL	0.10%	88,526	0.10%	96,472	0.11%	7,946	8.98%	1.662427		1.655900	
SUBTOTAL-REAL	90.65%	78,172,022	91.12%	84,904,232	96.91%	6,732,210	8.61%	1.623773		1.624044	
AGRIC PERSONAL	0.93%	806,115	1.05%	981,867	2.53%	175,752	21.80%	1.623415		1.616563	
COMM PERSONAL	1.28%	1,107,849	1.04%	971,882	-1.96%	(135,967)	-12.27%	1.790248		1.734905	
RAILROAD PERSONAL	6.15%	5,300,484	5.85%	5,446,847	2.11%	146,363	2.76%	1.612316		1.615292	
PUBLIC SERVICE PERSONAL	0.98%	848,459	0.94%	876,787	0.41%	28,328	3.34%	1.742559		1.740604	
SUBTOTAL - PERSONAL	9.35%	8,062,907	8.88%	8,277,383	3.09%	214,476	2.66%	1.651579		1.642761	
THOMAS COUNTY	100.00%	86,234,929	100.00%	93,181,615	100.00%	6,946,686	8.06%	1.626373		1.625707	

TAXES BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	49.08%	688,387	49.81%	754,545	58.88%	66,157	9.61%	362	688,025	6,451	748,093	1682.91%	8.73%
AGIMPRV & FRMSITE	1.22%	17,077	1.16%	17,513	0.39%	436	2.56%	9	17,068	144	157,369	1574.97%	1.76%
RESIDENTIAL REAL **	9.94%	139,357	10.57%	160,150	18.51%	20,793	14.92%	1,187	138,170	2,415	157,735	103.47%	14.16%
COMM.&IND.&MINRL REAL	2.80%	39,219	2.56%	38,756	-0.41%	(462)	-1.18%	184	39,034	510	38,246	176.77%	-2.02%
RAILROAD REAL	27.37%	383,825	26.82%	406,321	20.02%	22,496	5.86%	776	383,049	4,097	402,224	427.87%	5.01%
PUBLIC SERVICE REAL	0.10%	1,472	0.11%	1,597	0.11%	126	8.55%	6	1,466	20	1,577	241.88%	7.60%
SUBTOTAL-REAL	90.51%	1,269,336	91.02%	1,378,882	97.50%	109,546	8.63%	2,524	1,266,812	13,639	1,365,244	440.34%	7.77%
AGRIC PERSONAL	0.93%	13,087	1.05%	15,873	2.48%	2,786	21.29%	100	12,986	176	15,696	76.02%	20.87%
COMM PERSONAL	1.41%	19,833	1.11%	16,861	-2.65%	(2,972)	-14.99%	128	19,705	233	16,628	82.01%	-15.62%
RAILROAD PERSONAL	6.09%	85,461	5.81%	87,982	2.24%	2,522	2.95%	173	85,288	887	87,095	413.41%	2.12%
PUBLIC SERVICE PERSONAL	1.05%	14,785	1.01%	15,261	0.42%	476	3.22%	142	14,643	251	15,011	77.15%	2.51%
SUBTOTAL - PERSONAL	9.49%	133,165	8.98%	135,978	2.50%	2,812	2.11%	543	132,623	1,547	134,430	185.18%	1.36%
THOMAS COUNTY	100.00%	1,402,501	100.00%	1,514,860	100.00%	112,359	8.01%	3,067	1,399,435	15,186	1,499,674	395.19%	7.16%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

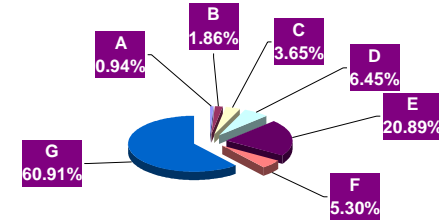
87 THURSTON COUNTY

County Seat: Pender, NE
 County Population: 7,171
 Real Property Taxable Records: 4,018
 Personal Property Schedules: 616

2001 Levels of Value:
 Residential: 93%
 Commercial: 94%
 Agricultural: 74%

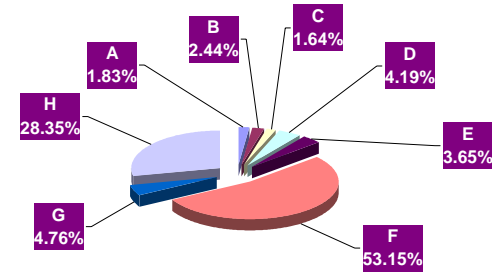
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	240,734,104	42,405	0.0176%	0.94%
B	NAT. RESOURCE DIST.	240,734,104	84,077	0.0349%	1.86%
C	COMMUNITY COLLEGE	240,734,104	164,922	0.0685%	3.65%
D	FIRE, TWNSP, & MISC. DIST.	892,274,907	291,380	0.0327%	6.45%
E	COUNTY	240,734,104	943,461	0.3919%	20.89%
F	CITY OR VILLAGE	45,891,196	239,588	0.5221%	5.30%
G	SCHOOL DISTRICTS	240,734,104	2,751,520	1.1430%	60.91%
	THURSTON COUNTY	240,734,104	4,517,353	1.8765%	100.00%

Property Taxes Levied by Local Governments



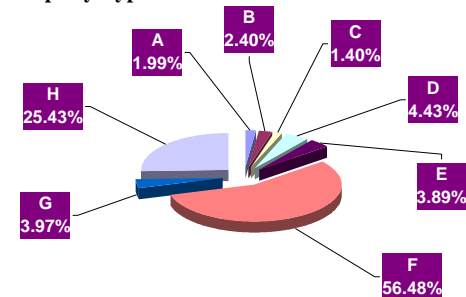
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	4,779,544	82,657	1.7294%	1.83%
B	PUBLIC SERVIC ENTITIES	5,784,322	110,134	1.9040%	2.44%
C	COMM. & INDUST. EQUIP.	3,375,456	74,238	2.1993%	1.64%
D	AGRIC. MACH. & EQUIP.	10,666,302	189,088	1.7728%	4.19%
E	AG-OUTBLDG & FARMSITE LAND	9,371,215	164,924	1.7599%	3.65%
F	AGRICULTURAL LAND	135,963,915	2,400,815	1.7658%	53.15%
G	COMM., INDUST., & MINERAL	9,562,860	214,965	2.2479%	4.76%
H	RESIDENTIAL **	61,230,490	1,280,532	2.0913%	28.35%
	THURSTON COUNTY	240,734,104	4,517,353	1.8765%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	4,779,544	1.99%
B	PUBLIC SERVIC ENTITIES	5,784,322	2.40%
C	COMM. & INDUST. EQUIP.	3,375,456	1.40%
D	AGRIC. MACH. & EQUIP.	10,666,302	4.43%
E	AG-OUTBLDG & FARMSITE LAND	9,371,215	3.89%
F	AGRICULTURAL LAND	135,963,915	56.48%
G	COMM., INDUST., & MINERAL	9,562,860	3.97%
H	RESIDENTIAL **	61,230,490	25.43%
	THURSTON COUNTY	240,734,104	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

87 THURSTON COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000 Average Rates	2001 Average Rates
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				
COUNTY	237,683,592		240,734,104		3,050,512	1.28%	0.391170	0.391910
TOWNSHIP	237,683,592		240,734,104		3,050,512	1.28%	0.066060	0.066676
CITY OR VILLAGE	45,820,216		45,891,196		70,980	0.15%	0.507384	0.522079
FIRE DIST.	203,348,263		206,426,724		3,078,461	1.51%	0.041143	0.041169
NAT. RESOURCE DIST.	237,683,592		240,734,104		3,050,512	1.28%	0.035151	0.034925
MISC. DIST.	439,670,497		445,114,079		5,443,582	1.24%	0.010406	0.010308
ED. SERV. UNIT	237,683,592		240,734,104		3,050,512	1.28%	0.017721	0.017615
COMMUNITY COLLEGE	237,683,592		240,734,104		3,050,512	1.28%	0.035122	0.068508
SCHOOLS, CLASS 1-5	237,683,592		240,734,104		3,050,512	1.28%	1.059231	0.996878
SCHOOLS, CLASS 6	0		0		0			
SCHOOLS, BONDS	69,992,303		303,369,905		233,377,602	333.43%	0.030147	0.115929
THURSTON COUNTY	237,683,592		240,734,104		3,050,512	1.28%	1.765594	1.876491

TAXES BY SUBDIVISION	2000	2000	2001	2001	2001 % of	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000 Bond Taxes	2000 NonBond Taxes	2001 Bond Taxes	2001 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg								
COUNTY	22.16%	929,747	20.89%	943,461	4.27%	13,714	1.48%	0	929,747	0	943,461		1.48%
TOWNSHIP	3.74%	157,014	3.55%	160,513	1.09%	3,498	2.23%	0	157,014	0	160,513		2.23%
CITY OR VILLAGE	5.54%	232,485	5.30%	239,588	2.21%	7,104	3.06%	55,776	176,709	54,121	185,467	-2.97%	4.96%
FIRE DIST.	1.99%	83,664	1.88%	84,984	0.41%	1,320	1.58%	0	83,664	0	84,984		1.58%
NAT. RESOURCE DIST.	1.99%	83,549	1.86%	84,077	0.16%	528	0.63%	0	83,549	0	84,077		0.63%
MISC. DIST.	1.09%	45,750	1.02%	45,883	0.04%	133	0.29%	0	45,750	0	45,883		0.29%
ED. SERV. UNIT	1.00%	42,121	0.94%	42,405	0.09%	284	0.67%	0	42,121	0	42,405		0.67%
COMMUNITY COLLEGE	1.99%	83,479	3.65%	164,922	25.39%	81,443	97.56%	0	83,479	0	164,922		97.56%
SCHOOLS, CLASS 1-5 *	59.99%	2,517,619	53.12%	2,399,825	-36.72%	(117,794)	-4.68%	0	2,517,619	0	2,399,825		-4.68%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	0.50%	21,101	7.79%	351,695	103.04%	330,594	1566.73%	21,101	0	351,695	0	1566.73%	
THURSTON COUNTY	100.00%	4,196,528	100.00%	4,517,353	100.00%	320,825	7.65%	76,877	4,119,651	405,816	4,111,537	427.88%	-0.20%

VALUE BY SECTOR	2000	2000	2001	2001	2001 % of	'00-'01 Amount Chg	'00-'01 %Chg Value	2000 Average Rates	2001 Average Rates
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg				
AGLAND REAL	55.97%	133,021,905	56.48%	135,963,915	96.44%	2,942,010	2.21%	1.670105	1.765774
AGIMPRV & FRMSITE	3.89%	9,255,710	3.89%	9,371,215	3.79%	115,505	1.25%	1.666088	1.759899
RESIDENTIAL REAL **	25.20%	59,904,690	25.43%	61,230,490	43.46%	1,325,800	2.21%	1.942720	2.091331
COMM.&IND.&MINRL REAL	3.92%	9,325,675	3.97%	9,562,860	7.78%	237,185	2.54%	2.069526	2.247915
RAILROAD REAL	1.57%	3,720,312	1.63%	3,928,819	6.84%	208,507	5.60%	1.709695	1.729244
PUBLIC SERVICE REAL	0.43%	1,018,073	0.40%	973,095	-1.47%	(44,978)	-4.42%	1.791747	1.857900
<i>SUBTOTAL-REAL</i>	90.98%	216,246,365	91.82%	221,030,394	156.83%	4,784,029	2.21%	1.763932	1.876328
AGRIC PERSONAL	4.83%	11,474,467	4.43%	10,666,302	-26.49%	(808,165)	-7.04%	1.669036	1.772759
COMM PERSONAL	1.83%	4,339,484	1.40%	3,375,456	-31.60%	(964,028)	-22.22%	2.024723	2.199346
RAILROAD PERSONAL	0.35%	828,349	0.35%	850,725	0.73%	22,376	2.70%	1.709695	1.730121
PUBLIC SERVICE PERSONAL	2.02%	4,794,927	2.00%	4,811,227	0.53%	16,300	0.34%	1.846779	1.913327
<i>SUBTOTAL - PERSONAL</i>	9.02%	21,437,227	8.18%	19,703,710	-56.83%	(1,733,517)	-8.09%	1.782364	1.878321
THURSTON COUNTY	100.00%	237,683,592	100.00%	240,734,104	100.00%	3,050,512	1.28%	1.765594	1.876491

TAXES BY SECTOR	2000	2000	2001	2001	2001 % of	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000 Bond Taxes	2000 NonBond Taxes	2001 Bond Taxes	2001 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg								
AGLAND REAL	52.94%	2,221,605	53.15%	2,400,815	55.86%	179,210	8.07%	14,528	2,207,078	179,625	2,221,190	1136.42%	0.64%
AGIMPRV & FRMSITE	3.67%	154,208	3.65%	164,924	3.34%	10,716	6.95%	994	153,215	11,720	153,203	1079.64%	-0.01%
RESIDENTIAL REAL **	27.73%	1,163,781	28.35%	1,280,532	36.39%	116,752	10.03%	43,803	1,119,978	152,079	1,128,453	247.19%	0.76%
COMM.&IND.&MINRL REAL	4.60%	192,997	4.76%	214,965	6.85%	21,968	11.38%	9,829	183,168	31,210	183,755	217.52%	0.32%
RAILROAD REAL	1.52%	63,606	1.50%	67,939	1.35%	4,333	6.81%	595	63,011	1,341	66,598	125.43%	5.69%
PUBLIC SERVICE REAL	0.43%	18,241	0.40%	18,079	-0.05%	(162)	-0.89%	231	18,010	983	17,096	325.21%	-5.07%
<i>SUBTOTAL-REAL</i>	90.90%	3,814,439	91.81%	4,147,255	103.74%	332,816	8.73%	69,980	3,744,459	376,959	3,770,296	438.67%	0.69%
AGRIC PERSONAL	4.56%	191,513	4.19%	189,088	-0.76%	(2,425)	-1.27%	1,101	190,412	13,973	175,115	1169.64%	-8.03%
COMM PERSONAL	2.09%	87,863	1.64%	74,238	-4.25%	(13,625)	-15.51%	4,320	83,543	10,291	63,947	138.25%	-23.46%
RAILROAD PERSONAL	0.34%	14,162	0.33%	14,719	0.17%	556	3.93%	132	14,030	290	14,428	119.24%	2.84%
PUBLIC SERVICE PERSONAL	2.11%	88,552	2.04%	92,055	1.09%	3,503	3.96%	1,345	87,207	4,303	87,751	219.98%	0.62%
<i>SUBTOTAL - PERSONAL</i>	9.10%	382,089	8.19%	370,099	-3.74%	(11,991)	-3.14%	6,897	375,192	28,858	341,241	318.39%	-9.05%
THURSTON COUNTY	100.00%	4,196,528	100.00%	4,517,353	100.00%	320,825	7.65%	76,877	4,119,651	405,816	4,111,537	427.88%	-0.20%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 88 VALLEY COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

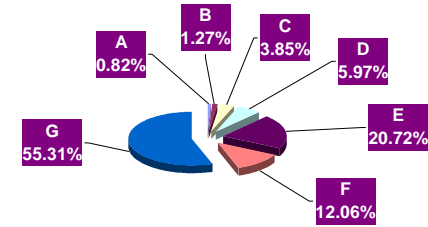
88 VALLEY COUNTY

County Seat: Ord, NE
 County Population: 4,647
 Real Property Taxable Records: 4,137
 Personal Property Schedules: 749

2001 Levels of Value:
 Residential: 94%
 Commercial: 92%
 Agricultural: 75%

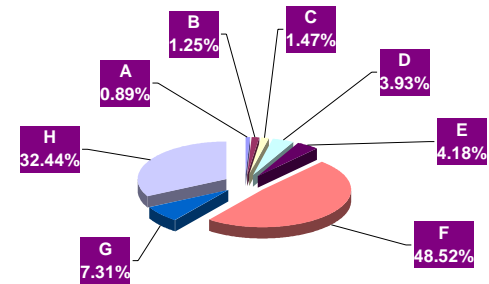
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	267,436,490	40,117	0.0150%	0.82%
B	NAT. RESOURCE DIST.	267,436,490	62,342	0.0233%	1.27%
C	COMMUNITY COLLEGE	267,436,490	188,353	0.0704%	3.85%
D	FIRE, TWNSP, & MISC. DIST.	920,796,137	292,067	0.0317%	5.97%
E	COUNTY	267,436,490	1,013,949	0.3791%	20.72%
F	CITY OR VILLAGE	67,166,993	590,032	0.8785%	12.06%
G	SCHOOL DISTRICTS	267,436,490	2,706,839	1.0121%	55.31%
	VALLEY COUNTY	267,436,490	4,893,698	1.8299%	100.00%

Property Taxes Levied by Local Governments



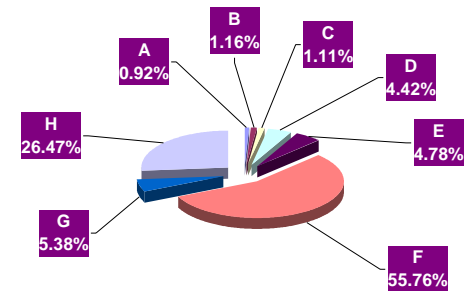
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	2,451,398	43,526	1.7756%	0.89%
B	PUBLIC SERVIC ENTITIES	3,107,946	61,387	1.9752%	1.25%
C	COMM. & INDUST. EQUIP.	2,965,586	71,905	2.4247%	1.47%
D	AGRIC. MACH. & EQUIP.	11,820,885	192,190	1.6259%	3.93%
E	AG-OUTBLDG & FARMSITE LAND	12,787,100	204,778	1.6014%	4.18%
F	AGRICULTURAL LAND	149,115,170	2,374,652	1.5925%	48.52%
G	COMM., INDUST., & MINERAL	14,384,795	357,747	2.4870%	7.31%
H	RESIDENTIAL **	70,803,610	1,587,512	2.2421%	32.44%
	VALLEY COUNTY	267,436,490	4,893,698	1.8299%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	2,451,398	0.92%
B	PUBLIC SERVIC ENTITIES	3,107,946	1.16%
C	COMM. & INDUST. EQUIP.	2,965,586	1.11%
D	AGRIC. MACH. & EQUIP.	11,820,885	4.42%
E	AG-OUTBLDG & FARMSITE LAND	12,787,100	4.78%
F	AGRICULTURAL LAND	149,115,170	55.76%
G	COMM., INDUST., & MINERAL	14,384,795	5.38%
H	RESIDENTIAL **	70,803,610	26.47%
	VALLEY COUNTY	267,436,490	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

88 VALLEY COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01		2000	2001
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates		
COUNTY	261,001,689	267,436,490	6,434,801	2.47%	0.329230	0.379136		
TOWNSHIP	114,483,826	116,537,736	2,053,910	1.79%	0.070908	0.085821		
CITY OR VILLAGE	67,107,104	67,166,993	59,889	0.09%	0.872192	0.878455		
FIRE DIST.	199,435,286	205,887,864	6,452,578	3.24%	0.024161	0.023865		
NAT. RESOURCE DIST.	261,001,689	267,436,490	6,434,801	2.47%	0.015734	0.023311		
MISC. DIST.	583,053,962	598,370,537	15,316,575	2.63%	0.024857	0.023885		
ED. SERV. UNIT	261,001,689	267,436,490	6,434,801	2.47%	0.015005	0.015000		
COMMUNITY COLLEGE	261,001,689	267,436,490	6,434,801	2.47%	0.036883	0.070429		
SCHOOLS, CLASS 1-5	261,001,689	267,436,490	6,434,801	2.47%	1.027803	1.006871		
SCHOOLS, CLASS 6	9,451,412	9,698,246	246,834	2.61%				
SCHOOLS, BONDS	12,390,666	12,882,058	491,392	3.97%	0.117041	0.109450		
VALLEY COUNTY	261,001,689	267,436,490	6,434,801	2.47%	1.759557	1.829854		

TAXES BY SUBDIVISION	2000	2000	2001	2001	2001 % of	'00-'01	'00-'01	2000	2000	2001	2001	%Chg	%Chg
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
COUNTY	18.71%	859,297	20.72%	1,013,949	51.34%	154,652	18.00%	53,470	805,827	54,787	959,162	2.46%	19.03%
TOWNSHIP	1.77%	81,178	2.04%	100,014	6.25%	18,836	23.20%	0	81,178	0	100,014		23.20%
CITY OR VILLAGE	12.74%	585,303	12.06%	590,032	1.57%	4,729	0.81%	260,395	324,908	261,673	328,359	0.49%	1.06%
FIRE DIST.	1.05%	48,185	1.00%	49,135	0.32%	950	1.97%	0	48,185	0	49,135		1.97%
NAT. RESOURCE DIST.	0.89%	41,067	1.27%	62,342	7.06%	21,275	51.80%	0	41,067	0	62,342		51.80%
MISC. DIST.	3.16%	144,930	2.92%	142,919	-0.67%	(2,011)	-1.39%	24,004	120,925	58,004	84,914	141.64%	-29.78%
ED. SERV. UNIT	0.85%	39,162	0.82%	40,117	0.32%	954	2.44%	0	39,162	0	40,117		2.44%
COMMUNITY COLLEGE	2.10%	96,266	3.85%	188,353	30.57%	92,087	95.66%	0	96,266	0	188,353		95.66%
SCHOOLS, CLASS 1-5 *	58.41%	2,682,584	55.02%	2,692,740	3.37%	10,156	0.38%	0	2,682,584	0	2,692,740		0.38%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	0.32%	14,502	0.29%	14,099	-0.13%	(403)	-2.78%	14,502	0	14,099	0	-2.78%	
VALLEY COUNTY	100.00%	4,592,473	100.00%	4,893,698	100.00%	301,225	6.56%	352,371	4,240,102	388,564	4,505,134	10.27%	6.25%

VALUE BY SECTOR	2000	2000	2001	2001	2001 % of	'00-'01	'00-'01	2000	2001
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates
AGLAND REAL	55.31%	144,359,460	55.76%	149,115,170	73.91%	4,755,710	3.29%	1.525425	1.592496
AGIMPRV & FRMSITE	4.76%	12,429,180	4.78%	12,787,100	5.56%	357,920	2.88%	1.533040	1.601439
RESIDENTIAL REAL **	26.77%	69,867,540	26.47%	70,803,610	14.55%	936,070	1.34%	2.155072	2.242134
COMM.&IND.&MINRL REAL	5.54%	14,456,960	5.38%	14,384,795	-1.12%	(72,165)	-0.50%	2.393916	2.486982
RAILROAD REAL	0.71%	1,848,990	0.74%	1,981,007	2.05%	132,017	7.14%	1.698810	1.775578
PUBLIC SERVICE REAL	0.16%	429,421	0.12%	312,902	-1.81%	(116,519)	-27.13%	1.816246	1.826128
SUBTOTAL-REAL	93.25%	243,391,551	93.25%	249,384,584	93.13%	5,993,033	2.46%	1.759976	1.830738
AGRIC PERSONAL	4.38%	11,421,121	4.42%	11,820,885	6.21%	399,764	3.50%	1.572489	1.625855
COMM PERSONAL	1.23%	3,216,306	1.11%	2,965,586	-3.90%	(250,720)	-7.80%	2.291053	2.424655
RAILROAD PERSONAL	0.18%	471,146	0.18%	470,391	-0.01%	(755)	-0.16%	1.698809	1.775574
PUBLIC SERVICE PERSONAL	0.96%	2,501,565	1.05%	2,795,044	4.56%	293,479	11.73%	1.900926	1.991842
SUBTOTAL - PERSONAL	6.75%	17,610,138	6.75%	18,051,906	6.87%	441,768	2.51%	1.753762	1.817651
VALLEY COUNTY	100.00%	261,001,689	100.00%	267,436,490	100.00%	6,434,801	2.47%	1.759557	1.829854

TAXES BY SECTOR	2000	2000	2001	2001	2001 % of	'00-'01	'00-'01	2000	2000	2001	2001	%Chg	%Chg
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
AGLAND REAL	47.95%	2,202,095	48.52%	2,374,652	57.29%	172,557	7.84%	53,883	2,148,212	73,479	2,301,174	36.37%	7.12%
AGIMPRV & FRMSITE	4.15%	190,544	4.18%	204,778	4.73%	14,233	7.47%	4,530	186,015	6,179	198,599	36.41%	6.77%
RESIDENTIAL REAL **	32.79%	1,505,696	32.44%	1,587,512	27.16%	81,816	5.43%	211,605	1,294,091	222,291	1,365,221	5.05%	5.50%
COMM.&IND.&MINRL REAL	7.54%	346,087	7.31%	357,747	3.87%	11,660	3.37%	58,996	287,092	60,281	297,466	2.18%	3.61%
RAILROAD REAL	0.68%	31,411	0.72%	35,174	1.25%	3,763	11.98%	1,460	29,951	1,811	33,363	24.09%	11.39%
PUBLIC SERVICE REAL	0.17%	7,799	0.12%	5,714	-0.69%	(2,085)	-26.74%	677	7,122	402	5,312	-40.57%	-25.42%
SUBTOTAL-REAL	93.28%	4,283,633	93.30%	4,565,577	93.60%	281,944	6.58%	331,151	3,952,483	364,444	4,201,134	10.05%	6.29%
AGRIC PERSONAL	3.91%	179,596	3.93%	192,190	4.18%	12,595	7.01%	4,774	174,821	6,547	185,644	37.12%	6.19%
COMM PERSONAL	1.60%	73,687	1.47%	71,905	-0.59%	(1,782)	-2.42%	11,483	62,205	11,226	60,679	-2.23%	-2.45%
RAILROAD PERSONAL	0.17%	8,004	0.17%	8,352	0.12%	348	4.35%	372	7,632	430	7,922	15.64%	3.80%
PUBLIC SERVICE PERSONAL	1.04%	47,553	1.14%	55,673	2.70%	8,120	17.08%	4,591	42,962	5,917	49,756	28.87%	15.81%
SUBTOTAL - PERSONAL	6.72%	308,840	6.70%	328,121	6.40%	19,281	6.24%	21,220	287,620	24,120	304,001	13.67%	5.70%
VALLEY COUNTY	100.00%	4,592,473	100.00%	4,893,698	100.00%	301,225	6.56%	352,371	4,240,102	388,564	4,505,134	10.27%	6.25%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

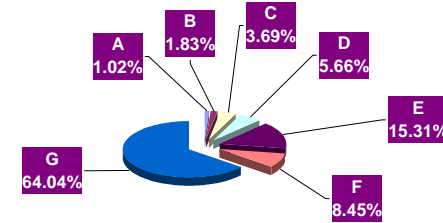
89 WASHINGTON COUNTY

County Seat: Blair, NE
 County Population: 18,780
 Real Property Taxable Records: 11,682
 Personal Property Schedules: 1,268

2001 Levels of Value:
 Residential: 98%
 Commercial: 97%
 Agricultural: Ag Special Value

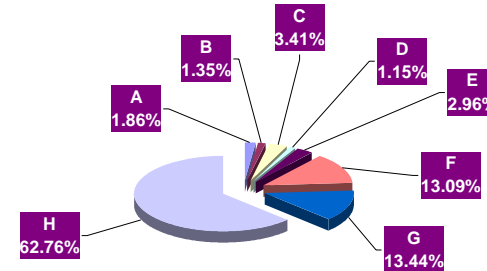
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,241,635,281	213,661	0.0172%	1.02%
B	NAT. RESOURCE DIST.	1,241,635,281	381,542	0.0307%	1.83%
C	COMMUNITY COLLEGE	1,241,635,281	771,056	0.0621%	3.69%
D	FIRE, TWNSP, & MISC. DIST.	6,254,404,499	1,181,612	0.0189%	5.66%
E	COUNTY	1,241,635,281	3,198,290	0.2576%	15.31%
F	CITY OR VILLAGE	432,391,766	1,763,979	0.4080%	8.45%
G	SCHOOL DISTRICTS	1,241,635,285	13,375,923	1.0773%	64.04%
	WASHINGTON COUNTY	1,241,635,281	20,886,062	1.6821%	100.00%

Property Taxes Levied by Local Governments



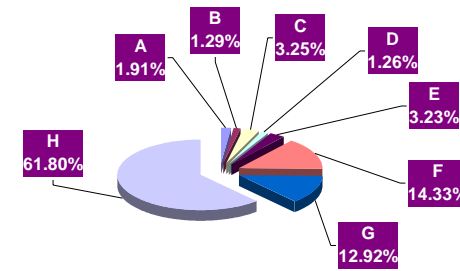
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	23,758,280	388,404	1.6348%	1.86%
B	PUBLIC SERVIC ENTITIES	16,074,432	281,233	1.7496%	1.35%
C	COMM. & INDUST. EQUIP.	40,376,876	711,841	1.7630%	3.41%
D	AGRIC. MACH. & EQUIP.	15,672,688	240,114	1.5321%	1.15%
E	AG-OUTBLDG & FARMSITE LAND	40,110,750	617,296	1.5390%	2.96%
F	AGRICULTURAL LAND	177,882,205	2,733,603	1.5367%	13.09%
G	COMM., INDUST., & MINERAL	160,468,770	2,806,351	1.7488%	13.44%
H	RESIDENTIAL **	767,291,280	13,107,219	1.7082%	62.76%
	WASHINGTON COUNTY	1,241,635,281	20,886,062	1.6821%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	23,758,280	1.91%
B	PUBLIC SERVIC ENTITIES	16,074,432	1.29%
C	COMM. & INDUST. EQUIP.	40,376,876	3.25%
D	AGRIC. MACH. & EQUIP.	15,672,688	1.26%
E	AG-OUTBLDG & FARMSITE LAND	40,110,750	3.23%
F	AGRICULTURAL LAND	177,882,205	14.33%
G	COMM., INDUST., & MINERAL	160,468,770	12.92%
H	RESIDENTIAL **	767,291,280	61.80%
	WASHINGTON COUNTY	1,241,635,281	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

89 WASHINGTON COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates		
COUNTY	1,180,778,890	1,241,635,281			60,856,391	5.15%	0.216803	0.257587		
TOWNSHIP	1,180,778,891	1,241,635,280			60,856,389	5.15%	0.031845	0.030897		
CITY OR VILLAGE	413,156,436	432,391,766			19,235,330	4.66%	0.391116	0.407958		
FIRE DIST.	850,295,478	892,779,061			42,483,583	5.00%	0.045633	0.043868		
NAT. RESOURCE DIST.	1,180,778,890	1,241,635,281			60,856,391	5.15%	0.029952	0.030729		
MISC. DIST.	3,918,781,994	4,119,990,158			201,208,164	5.13%	0.010407	0.009863		
ED. SERV. UNIT	1,180,778,889	1,241,635,281			60,856,392	5.15%	0.017361	0.017208		
COMMUNITY COLLEGE	1,180,778,890	1,241,635,281			60,856,391	5.15%	0.028218	0.062100		
SCHOOLS, CLASS 1-5	1,180,778,886	1,241,635,285			60,856,399	5.15%	1.054646	0.999191		
SCHOOLS, CLASS 6	0	0			0					
SCHOOLS, BONDS	696,063,793	737,342,878			41,279,085	5.93%	0.137515	0.131501		
WASHINGTON COUNTY	1,180,778,890	1,241,635,281			60,856,391	5.15%	1.664139	1.682141		

TAXES BY SUBDIVISION	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	13.03%	2,559,960	15.31%	3,198,290	51.63%	638,331	24.94%	0	2,559,960	0	3,198,290		24.94%
TOWNSHIP	1.91%	376,017	1.84%	383,625	0.62%	7,608	2.02%	0	376,017	0	383,625		2.02%
CITY OR VILLAGE	8.22%	1,615,919	8.45%	1,763,979	11.98%	148,059	9.16%	9,507	1,606,412	9,504	1,754,475	-0.03%	9.22%
FIRE DIST.	1.97%	388,016	1.88%	391,646	0.29%	3,630	0.94%	106,085	281,931	102,775	288,871	-3.12%	2.46%
NAT. RESOURCE DIST.	1.80%	353,667	1.83%	381,542	2.25%	27,874	7.88%	0	353,667	0	381,542		7.88%
MISC. DIST.	2.08%	407,811	1.95%	406,341	-0.12%	(1,471)	-0.36%	258,809	149,002	262,571	143,769	1.45%	-3.51%
ED. SERV. UNIT	1.04%	204,996	1.02%	213,661	0.70%	8,665	4.23%	0	204,996	0	213,661		4.23%
COMMUNITY COLLEGE	1.70%	333,190	3.69%	771,056	35.42%	437,866	131.42%	0	333,190	0	771,056		131.42%
SCHOOLS, CLASS 1-5 *	63.37%	12,453,037	59.40%	12,406,309	-3.78%	(46,728)	-0.38%	0	12,453,037	0	12,406,309		-0.38%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	4.87%	957,192	4.64%	969,614	1.00%	12,422	1.30%	957,192	0	969,614	0	1.30%	
WASHINGTON COUNTY	100.00%	19,649,806	100.00%	20,886,062	100.00%	1,236,256	6.29%	1,331,593	18,318,213	1,344,465	19,541,597	0.97%	6.68%

VALUE BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE				Average Rates	Average Rates		
AGLAND REAL	15.14%	178,796,285	14.33%	177,882,205	-1.50%	(914,080)	-0.51%	1.532545	1.536749		
AGIMPRV & FRMSITE	3.38%	39,927,025	3.23%	40,110,750	0.30%	183,725	0.46%	1.532565	1.538980		
RESIDENTIAL REAL **	61.91%	731,033,490	61.80%	767,291,280	59.58%	36,257,790	4.96%	1.687263	1.708246		
COMM.&IND.&MINRL REAL	12.06%	142,392,085	12.92%	160,468,770	29.70%	18,076,685	12.70%	1.732502	1.748846		
RAILROAD REAL	1.33%	15,683,470	1.54%	19,099,270	5.61%	3,415,800	21.78%	1.627740	1.634816		
PUBLIC SERVICE REAL	0.20%	2,309,725	0.14%	1,767,556	-0.89%	(542,169)	-23.47%	1.708901	1.718054		
SUBTOTAL-REAL	94.02%	1,110,142,080	93.96%	1,166,619,831	92.80%	56,477,751	5.09%	1.661788	1.680674		
AGRIC PERSONAL	1.32%	15,618,463	1.26%	15,672,688	0.09%	54,225	0.35%	1.528377	1.532055		
COMM PERSONAL	3.06%	36,181,502	3.25%	40,376,876	6.89%	4,195,374	11.60%	1.769967	1.762991		
RAILROAD PERSONAL	0.35%	4,087,063	0.38%	4,659,010	0.94%	571,947	13.99%	1.627741	1.634817		
PUBLIC SERVICE PERSONAL	1.25%	14,749,782	1.15%	14,306,876	-0.73%	(442,906)	-3.00%	1.735390	1.753462		
SUBTOTAL - PERSONAL	5.98%	70,636,810	6.04%	75,015,450	7.20%	4,378,640	6.20%	1.701100	1.704964		
WASHINGTON COUNTY	100.00%	1,180,778,890	100.00%	1,241,635,281	100.00%	60,856,391	5.15%	1.664139	1.682141		

TAXES BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	13.94%	2,740,134	13.09%	2,733,603	-0.53%	(6,531)	-0.24%	138,589	2,601,545	131,356	2,602,246	-5.22%	0.03%
AGIMPRV & FRMSITE	3.11%	611,908	2.96%	617,296	0.44%	5,389	0.88%	32,876	579,032	31,565	585,731	-3.99%	1.16%
RESIDENTIAL REAL **	62.77%	12,334,459	62.76%	13,107,219	62.51%	772,761	6.27%	852,176	11,482,283	852,880	12,254,339	0.08%	6.72%
COMM.&IND.&MINRL REAL	12.55%	2,466,946	13.44%	2,806,351	27.45%	339,405	13.76%	207,460	2,259,486	225,971	2,580,381	8.92%	14.20%
RAILROAD REAL	1.30%	255,286	1.49%	312,238	4.61%	56,952	22.31%	16,471	238,815	19,246	292,992	16.85%	22.69%
PUBLIC SERVICE REAL	0.20%	39,471	0.15%	30,368	-0.74%	(9,103)	-23.06%	3,001	36,470	2,178	28,189	-27.42%	-22.71%
SUBTOTAL-REAL	93.88%	18,448,203	93.88%	19,607,075	93.74%	1,158,872	6.28%	1,250,572	17,197,631	1,263,197	18,343,879	1.01%	6.67%
AGRIC PERSONAL	1.21%	238,709	1.15%	240,114	0.11%	1,405	0.59%	11,090	227,619	10,699	229,415	-3.53%	0.79%
COMM PERSONAL	3.26%	640,401	3.41%	711,841	5.78%	71,440	11.16%	46,819	593,582	48,617	663,223	3.84%	11.73%
RAILROAD PERSONAL	0.34%	66,527	0.36%	76,166	0.78%	9,640	14.49%	4,292	62,235	4,695	71,471	9.38%	14.84%
PUBLIC SERVICE PERSONAL	1.30%	255,966	1.20%	250,866	-0.41%	(5,101)	-1.99%	18,820	237,146	17,257	233,608	-8.30%	-1.49%
SUBTOTAL - PERSONAL	6.12%	1,201,603	6.12%	1,278,987	6.26%	77,384	6.44%	81,021	1,120,582	81,268	1,197,718	0.31%	6.88%
WASHINGTON COUNTY	100.00%	19,649,806	100.00%	20,886,062	100.00%	1,236,256	6.29%	1,331,593	18,318,213	1,344,465	19,541,597	0.97%	6.68%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

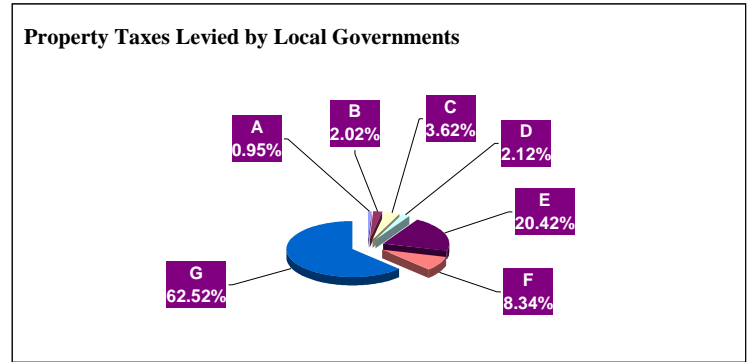
TABLE 19A # 90 WAYNE COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

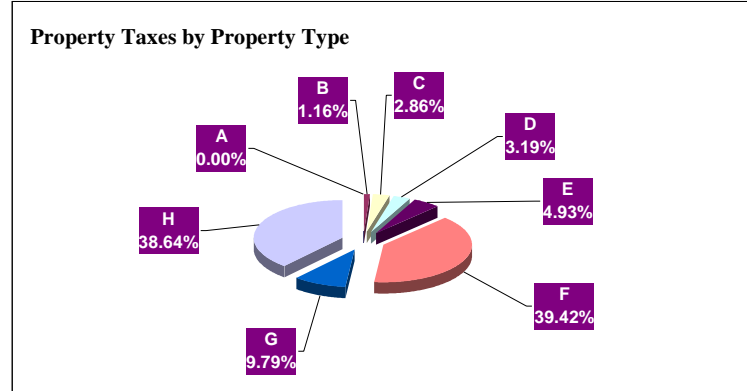
90 WAYNE COUNTY County Seat: Wayne, NE
 County Population: 9,851
 Real Property Taxable Records: 5,598
 Personal Property Schedules: 1,021

2001 Levels of Value:
 Residential: 95%
 Commercial: 92%
 Agricultural: 75%

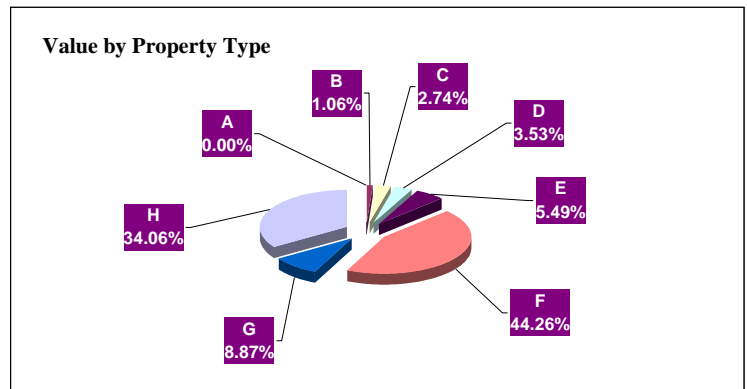
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	493,925,112	89,122	0.0180%	0.95%
B	NAT. RESOURCE DIST.	493,925,112	188,809	0.0382%	2.02%
C	COMMUNITY COLLEGE	493,925,112	338,378	0.0685%	3.62%
D	FIRE, TWNSP, & MISC. DIST.	974,831,114	197,743	0.0203%	2.12%
E	COUNTY	493,925,112	1,907,815	0.3863%	20.42%
F	CITY OR VILLAGE	162,452,336	778,801	0.4794%	8.34%
G	SCHOOL DISTRICTS	493,925,112	5,840,301	1.1824%	62.52%
	WAYNE COUNTY	493,925,112	9,340,969	1.8912%	100.00%



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	5,242,359	108,711	2.0737%	1.16%
C	COMM. & INDUST. EQUIP.	13,522,030	267,570	1.9788%	2.86%
D	AGRIC. MACH. & EQUIP.	17,421,873	298,309	1.7123%	3.19%
E	AG-OUTBLDG & FARMSITE LAND	27,096,230	460,910	1.7010%	4.93%
F	AGRICULTURAL LAND	218,596,585	3,682,022	1.6844%	39.42%
G	COMM., INDUST., & MINERAL	43,792,440	914,541	2.0884%	9.79%
H	RESIDENTIAL **	168,253,595	3,608,907	2.1449%	38.64%
	WAYNE COUNTY	493,925,112	9,340,969	1.8912%	100.00%



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	5,242,359	1.06%
C	COMM. & INDUST. EQUIP.	13,522,030	2.74%
D	AGRIC. MACH. & EQUIP.	17,421,873	3.53%
E	AG-OUTBLDG & FARMSITE LAND	27,096,230	5.49%
F	AGRICULTURAL LAND	218,596,585	44.26%
G	COMM., INDUST., & MINERAL	43,792,440	8.87%
H	RESIDENTIAL **	168,253,595	34.06%
	WAYNE COUNTY	493,925,112	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

90 WAYNE COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01		2000		2001	
	TOTAL VALUE		TOTAL VALUE		Amount Chg	%Chg Value	Average Rates	Average Rates		
COUNTY	478,687,427		493,925,112		15,237,685	3.18%	0.366256	0.386256		
TOWNSHIP	0		0		0					
CITY OR VILLAGE	159,369,066		162,452,336		3,083,270	1.93%	0.439899	0.479403		
FIRE DIST.	323,957,054		336,688,810		12,731,756	3.93%	0.032962	0.029845		
NAT. RESOURCE DIST.	478,687,427		493,925,112		15,237,685	3.18%	0.039223	0.038226		
MISC. DIST.	619,880,751		638,142,304		18,261,553	2.95%	0.014881	0.015241		
ED. SERV. UNIT	478,687,427		493,925,112		15,237,685	3.18%	0.018286	0.018044		
COMMUNITY COLLEGE	478,687,427		493,925,112		15,237,685	3.18%	0.035122	0.068508		
SCHOOLS, CLASS 1-5	478,687,427		493,925,112		15,237,685	3.18%	1.127130	1.057377		
SCHOOLS, CLASS 6	0		0		0					
SCHOOLS, BONDS	607,266,862		643,017,212		35,750,350	5.89%	0.100856	0.096055		
WAYNE COUNTY	478,687,427		493,925,112		15,237,685	3.18%	1.901997	1.891171		

TAXES BY SUBDIVISION	2000		2001		2001 % of		'00-'01		2000		2001		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	19.26%	1,753,221	20.42%	1,907,815	65.41%	154,594	8.82%	0	1,753,221	0	1,907,815	0	1,907,815		8.82%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0			
CITY OR VILLAGE	7.70%	701,063	8.34%	778,801	32.89%	77,738	11.09%	109,996	591,067	110,113	668,688	0.11%	668,688	0.11%	13.13%	
FIRE DIST.	1.17%	106,784	1.08%	100,486	-2.66%	(6,298)	-5.90%	0	106,784	13,040	87,447	100.00%	87,447	100.00%	-18.11%	
NAT. RESOURCE DIST.	2.06%	187,756	2.02%	188,809	0.45%	1,054	0.56%	0	187,756	0	188,809	0	188,809	0	0.56%	
MISC. DIST.	1.01%	92,242	1.04%	97,257	2.12%	5,015	5.44%	15,102	77,141	15,093	82,164	-0.06%	82,164	-0.06%	6.51%	
ED. SERV. UNIT	0.96%	87,534	0.95%	89,122	0.67%	1,588	1.81%	0	87,534	0	89,122	0	89,122	0	1.81%	
COMMUNITY COLLEGE	1.85%	168,125	3.62%	338,378	72.04%	170,254	101.27%	0	168,125	0	338,378	0	338,378	0	101.27%	
SCHOOLS, CLASS 1-5 *	59.26%	5,395,430	55.91%	5,222,652	-73.10%	(172,777)	-3.20%	0	5,395,430	0	5,222,652	0	5,222,652	0	-3.20%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
SCHOOLS, BONDS	6.73%	612,467	6.61%	617,649	2.19%	5,182	0.85%	612,467	0	617,649	0	617,649	0	617,649	0	0.85%
WAYNE COUNTY	100.00%	9,104,621	100.00%	9,340,969	100.00%	236,348	2.60%	737,564	8,367,057	755,894	8,585,075	2.49%	8,585,075	2.49%	2.61%	

VALUE BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates			
AGLAND REAL	43.06%	206,134,970	44.26%	218,596,585	81.78%	12,461,615	6.05%	1.689487	1.684391			
AGIMPRV & FRMSITE	5.63%	26,964,565	5.49%	27,096,230	0.86%	131,665	0.49%	1.709577	1.701011			
RESIDENTIAL REAL **	34.47%	164,989,715	34.06%	168,253,595	21.42%	3,263,880	1.98%	2.154931	2.144921			
COMM.&IND.&MINRL REAL	9.07%	43,412,075	8.87%	43,792,440	2.50%	380,365	0.88%	2.100450	2.088354			
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0						
PUBLIC SERVICE REAL	0.15%	723,258	0.15%	741,438	0.12%	18,180	2.51%	1.971185	1.978895			
<i>SUBTOTAL-REAL</i>	<i>92.38%</i>	<i>442,224,583</i>	<i>92.82%</i>	<i>458,480,288</i>	<i>106.68%</i>	<i>16,255,705</i>	<i>3.68%</i>	<i>1.905169</i>	<i>1.893441</i>			
AGRIC PERSONAL	3.83%	18,341,025	3.53%	17,421,873	-6.03%	(919,152)	-5.01%	1.714136	1.712265			
COMM PERSONAL	2.81%	13,436,191	2.74%	13,522,030	0.56%	85,839	0.64%	1.983235	1.978774			
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0						
PUBLIC SERVICE PERSONAL	0.98%	4,685,628	0.91%	4,500,921	-1.21%	(184,707)	-3.94%	2.105076	2.089315			
<i>SUBTOTAL - PERSONAL</i>	<i>7.62%</i>	<i>36,462,844</i>	<i>7.18%</i>	<i>35,444,824</i>	<i>-6.68%</i>	<i>(1,018,020)</i>	<i>-2.79%</i>	<i>1.863534</i>	<i>1.861816</i>			
WAYNE COUNTY	100.00%	478,687,427	100.00%	493,925,112	100.00%	15,237,685	3.18%	1.901997	1.891171			

TAXES BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	38.25%	3,482,624	39.42%	3,682,022	84.37%	199,398	5.73%	176,876	3,305,748	205,871	3,476,151	16.39%	3,476,151	16.39%	5.15%	
AGIMPRV & FRMSITE	5.06%	460,980	4.93%	460,910	-0.03%	(70)	-0.02%	27,068	433,912	29,405	431,505	8.63%	431,505	8.63%	-0.55%	
RESIDENTIAL REAL **	39.05%	3,555,414	38.64%	3,608,907	22.63%	53,493	1.50%	377,772	3,177,642	369,046	3,239,861	-2.31%	3,239,861	-2.31%	1.96%	
COMM.&IND.&MINRL REAL	10.02%	911,849	9.79%	914,541	1.14%	2,692	0.30%	97,197	814,652	93,898	820,643	-3.39%	820,643	-3.39%	0.74%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
PUBLIC SERVICE REAL	0.16%	14,257	0.16%	14,672	0.18%	416	2.91%	1,179	13,078	1,243	13,429	5.42%	13,429	5.42%	2.69%	
<i>SUBTOTAL-REAL</i>	<i>92.54%</i>	<i>8,425,124</i>	<i>92.94%</i>	<i>8,681,052</i>	<i>108.28%</i>	<i>255,928</i>	<i>3.04%</i>	<i>680,092</i>	<i>7,745,032</i>	<i>699,463</i>	<i>7,981,589</i>	<i>2.85%</i>	<i>7,981,589</i>	<i>2.85%</i>	<i>3.05%</i>	
AGRIC PERSONAL	3.45%	314,390	3.19%	298,309	-6.80%	(16,081)	-5.12%	20,163	294,227	20,326	277,983	0.81%	277,983	0.81%	-5.52%	
COMM PERSONAL	2.93%	266,471	2.86%	267,570	0.47%	1,099	0.41%	27,431	239,040	27,021	240,549	-1.50%	240,549	-1.50%	0.63%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
PUBLIC SERVICE PERSONAL	1.08%	98,636	1.01%	94,038	-1.95%	(4,598)	-4.66%	9,878	88,758	9,085	84,954	-8.03%	84,954	-8.03%	-4.29%	
<i>SUBTOTAL - PERSONAL</i>	<i>7.46%</i>	<i>679,497</i>	<i>7.06%</i>	<i>659,917</i>	<i>-8.28%</i>	<i>(19,580)</i>	<i>-2.88%</i>	<i>57,472</i>	<i>622,025</i>	<i>56,431</i>	<i>603,486</i>	<i>-1.81%</i>	<i>603,486</i>	<i>-1.81%</i>	<i>-2.98%</i>	
WAYNE COUNTY	100.00%	9,104,621	100.00%	9,340,969	100.00%	236,348	2.60%	737,564	8,367,057	755,894	8,585,075	2.49%	8,585,075	2.49%	2.61%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 91 WEBSTER COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

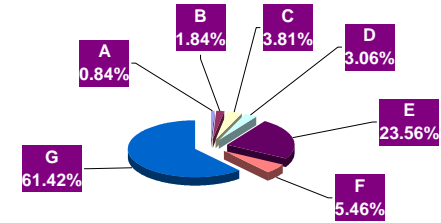
91 WEBSTER COUNTY

County Seat: Red Cloud, NE
 County Population: 4,061
 Real Property Taxable Records: 4,348
 Personal Property Schedules: 585

2001 Levels of Value:
 Residential: 100%
 Commercial: 100%
 Agricultural: 79%

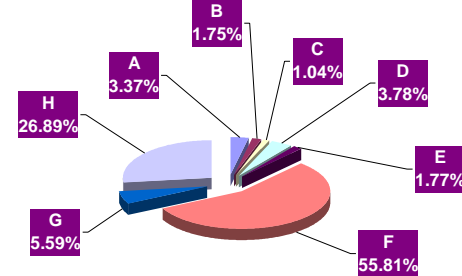
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	268,893,547	41,835	0.0156%	0.84%
B	NAT. RESOURCE DIST.	268,893,547	91,552	0.0340%	1.84%
C	COMMUNITY COLLEGE	268,893,547	189,380	0.0704%	3.81%
D	FIRE, TWNSP, & MISC. DIST.	511,478,654	151,742	0.0297%	3.06%
E	COUNTY	268,893,547	1,169,750	0.4350%	23.56%
F	CITY OR VILLAGE	50,452,088	271,310	0.5378%	5.46%
G	SCHOOL DISTRICTS	268,893,547	3,049,129	1.1340%	61.42%
	WEBSTER COUNTY	268,893,547	4,964,698	1.8463%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	9,231,559	167,557	1.8150%	3.37%
B	PUBLIC SERVIC ENTITIES	4,682,683	86,902	1.8558%	1.75%
C	COMM. & INDUST. EQUIP.	2,377,425	51,387	2.1615%	1.04%
D	AGRIC. MACH. & EQUIP.	10,762,100	187,432	1.7416%	3.78%
E	AG-OUTBLDG & FARMSITE LAND	5,034,655	87,875	1.7454%	1.77%
F	AGRICULTURAL LAND	159,318,660	2,770,792	1.7392%	55.81%
G	COMM., INDUST., & MINERAL	13,245,935	277,700	2.0965%	5.59%
H	RESIDENTIAL **	64,240,530	1,335,052	2.0782%	26.89%
	WEBSTER COUNTY	268,893,547	4,964,698	1.8463%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	9,231,559	3.43%
B	PUBLIC SERVIC ENTITIES	4,682,683	1.74%
C	COMM. & INDUST. EQUIP.	2,377,425	0.88%
D	AGRIC. MACH. & EQUIP.	10,762,100	4.00%
E	AG-OUTBLDG & FARMSITE LAND	5,034,655	1.87%
F	AGRICULTURAL LAND	159,318,660	59.25%
G	COMM., INDUST., & MINERAL	13,245,935	4.93%
H	RESIDENTIAL **	64,240,530	23.89%
	WEBSTER COUNTY	268,893,547	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

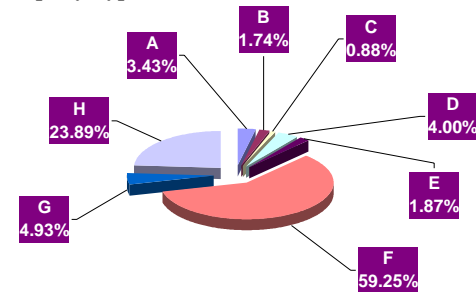


Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

91 WEBSTER COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates		
COUNTY	250,830,741		268,893,547		18,062,806	7.20%	0.420643		0.435023	
TOWNSHIP	0		0		0					
CITY OR VILLAGE	44,355,033		50,452,088		6,097,055	13.75%	0.605006		0.537758	
FIRE DIST.	226,938,157		242,585,107		15,646,950	6.89%	0.052487		0.051791	
NAT. RESOURCE DIST.	250,830,741		268,893,547		18,062,806	7.20%	0.032846		0.034048	
MISC. DIST.	250,830,741		268,893,547		18,062,806	7.20%	0.010321		0.009708	
ED. SERV. UNIT	250,830,741		268,893,547		18,062,806	7.20%	0.015559		0.015558	
COMMUNITY COLLEGE	250,830,741		268,893,547		18,062,806	7.20%	0.036879		0.070429	
SCHOOLS, CLASS 1-5	250,830,741		268,893,547		18,062,806	7.20%	1.110837		1.059998	
SCHOOLS, CLASS 6	239,667		225,320		(14,347)	-5.99%				
SCHOOLS, BONDS	142,321,949		153,353,422		11,031,473	7.75%	0.141121		0.129676	
WEBSTER COUNTY	250,830,741		268,893,547		18,062,806	7.20%	1.861629		1.846343	

TAXES BY SUBDIVISION	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	22.60%	1,055,101	23.56%	1,169,750	38.84%	114,648	10.87%	0	1,055,101	0	1,169,750		10.87%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	5.75%	268,351	5.46%	271,310	1.00%	2,959	1.10%	71,844	196,506	74,450	196,860	3.63%	0.18%
FIRE DIST.	2.55%	119,114	2.53%	125,638	2.21%	6,524	5.48%	0	119,114	0	125,638		5.48%
NAT. RESOURCE DIST.	1.76%	82,388	1.84%	91,552	3.10%	9,164	11.12%	0	82,388	0	91,552		11.12%
MISC. DIST.	0.55%	25,888	0.53%	26,104	0.07%	216	0.83%	0	25,888	0	26,104		0.83%
ED. SERV. UNIT	0.84%	39,027	0.84%	41,835	0.95%	2,808	7.20%	0	39,027	0	41,835		7.20%
COMMUNITY COLLEGE	1.98%	92,504	3.81%	189,380	32.82%	96,876	104.73%	0	92,504	0	189,380		104.73%
SCHOOLS, CLASS 1-5 *	59.67%	2,786,320	57.41%	2,850,267	21.67%	63,947	2.30%	0	2,786,320	0	2,850,267		2.30%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	4.30%	200,846	4.01%	198,862	-0.67%	(1,984)	-0.99%	200,846	0	198,862	0	-0.99%	
WEBSTER COUNTY	100.00%	4,669,538	100.00%	4,964,698	100.00%	295,159	6.32%	272,690	4,396,848	273,313	4,691,385	0.23%	6.70%

VALUE BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Value	2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE				Average Rates	Average Rates		
AGLAND REAL	60.62%	152,041,495	59.25%	159,318,660	40.29%	7,277,165	4.79%	1.742559		1.739151	
AGIMPRV & FRMSITE	2.20%	5,520,425	1.87%	5,034,655	-2.69%	(485,770)	-8.80%	1.752355		1.745395	
RESIDENTIAL REAL **	22.95%	57,556,045	23.89%	64,240,530	37.01%	6,684,485	11.61%	2.135143		2.078209	
COMM.&IND.&MINRL REAL	4.61%	11,553,685	4.93%	13,245,935	9.37%	1,692,250	14.65%	2.146222		2.096495	
RAILROAD REAL	2.74%	6,869,874	2.82%	7,588,408	3.98%	718,534	10.46%	1.847389		1.815048	
PUBLIC SERVICE REAL	0.15%	367,290	0.13%	357,310	-0.06%	(9,980)	-2.72%	1.902361		1.869920	
<i>SUBTOTAL-REAL</i>	93.25%	233,908,814	92.89%	249,785,498	87.90%	15,876,684	6.79%	1.862658		1.847919	
AGRIC PERSONAL	4.04%	10,124,760	4.00%	10,762,100	3.53%	637,340	6.29%	1.743091		1.741597	
COMM PERSONAL	0.89%	2,225,751	0.88%	2,377,425	0.84%	151,674	6.81%	2.223216		2.161452	
RAILROAD PERSONAL	0.61%	1,529,612	0.61%	1,643,151	0.63%	113,539	7.42%	1.847389		1.815047	
PUBLIC SERVICE PERSONAL	1.21%	3,041,804	1.61%	4,325,373	7.11%	1,283,569	42.20%	1.919629		1.854645	
<i>SUBTOTAL - PERSONAL</i>	6.75%	16,921,927	7.11%	19,108,049	12.10%	2,186,122	12.92%	1.847404		1.825742	
WEBSTER COUNTY	100.00%	250,830,741	100.00%	268,893,547	100.00%	18,062,806	7.20%	1.861629		1.846343	

TAXES BY SECTOR	2000		2001		2001 % of Total Amt Chg	'00-'01 Amount Chg	'00-'01 %Chg Tax	2000		2001		%Chg Bond Taxes	%Chg NonBond
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	56.74%	2,649,413	55.81%	2,770,792	41.12%	121,379	4.58%	107,011	2,542,401	99,817	2,670,975	-6.72%	5.06%
AGIMPRV & FRMSITE	2.07%	96,737	1.77%	87,875	-3.00%	(8,863)	-9.16%	4,295	92,443	3,665	84,209	-14.65%	-8.91%
RESIDENTIAL REAL **	26.32%	1,228,904	26.89%	1,335,052	35.96%	106,149	8.64%	114,668	1,114,236	119,451	1,215,601	4.17%	9.10%
COMM.&IND.&MINRL REAL	5.31%	247,968	5.59%	277,700	10.07%	29,733	11.99%	21,091	226,876	23,507	254,194	11.45%	12.04%
RAILROAD REAL	2.72%	126,913	2.77%	137,733	3.67%	10,820	7.48%	7,486	119,427	7,428	130,305	-0.77%	9.11%
PUBLIC SERVICE REAL	0.15%	6,987	0.13%	6,681	-0.10%	(306)	-4.38%	273	6,715	217	6,464	-20.33%	-3.73%
<i>SUBTOTAL-REAL</i>	93.31%	4,356,922	92.97%	4,615,834	87.72%	258,912	5.94%	254,824	4,102,098	254,086	4,361,748	-0.29%	6.33%
AGRIC PERSONAL	3.78%	176,484	3.78%	187,432	3.71%	10,949	6.20%	7,313	169,171	7,110	180,323	-2.78%	6.59%
COMM PERSONAL	1.06%	49,483	1.04%	51,387	0.64%	1,904	3.85%	5,159	44,324	5,380	46,007	4.29%	3.80%
RAILROAD PERSONAL	0.61%	28,258	0.60%	29,824	0.53%	1,566	5.54%	1,667	26,591	1,608	28,216	-3.50%	6.11%
PUBLIC SERVICE PERSONAL	1.25%	58,391	1.62%	80,220	7.40%	21,829	37.38%	3,728	54,663	5,128	75,092	37.56%	37.37%
<i>SUBTOTAL - PERSONAL</i>	6.69%	312,616	7.03%	348,864	12.28%	36,247	11.59%	17,867	294,750	19,226	329,637	7.61%	11.84%
WEBSTER COUNTY	100.00%	4,669,538	100.00%	4,964,698	100.00%	295,159	6.32%	272,690	4,396,848	273,313	4,691,385	0.23%	6.70%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

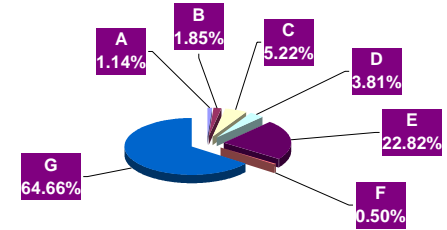
92 WHEELER COUNTY

County Seat: Bartlett, NE
 County Population: 886
 Real Property Taxable Records: 1,781
 Personal Property Schedules: 254

2001 Levels of Value:
 Residential: 92%
 Commercial: --
 Agricultural: 74%

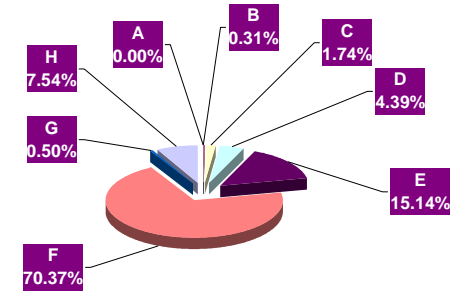
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	152,638,318	22,880	0.0150%	1.14%
B	NAT. RESOURCE DIST.	152,638,318	37,091	0.0243%	1.85%
C	COMMUNITY COLLEGE	152,638,318	104,569	0.0685%	5.22%
D	FIRE, TWNSP, & MISC. DIST.	303,586,501	76,239	0.0251%	3.81%
E	COUNTY	152,638,318	457,088	0.2995%	22.82%
F	CITY OR VILLAGE	3,421,320	10,029	0.2931%	0.50%
G	SCHOOL DISTRICTS	152,638,318	1,295,220	0.8486%	64.66%
	WHEELER COUNTY	152,638,318	2,003,116	1.3123%	100.00%

Property Taxes Levied by Local Governments



	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	474,365	6,296	1.3272%	0.31%
C	COMM. & INDUST. EQUIP.	2,618,048	34,882	1.3324%	1.74%
D	AGRIC. MACH. & EQUIP.	6,736,053	87,984	1.3062%	4.39%
E	AG-OUTBLDG & FARMSITE LAND	23,403,478	303,338	1.2961%	15.14%
F	AGRICULTURAL LAND	107,696,770	1,409,660	1.3089%	70.37%
G	COMM., INDUST., & MINERAL	669,905	9,922	1.4811%	0.50%
H	RESIDENTIAL **	11,039,699	151,035	1.3681%	7.54%
	WHEELER COUNTY	152,638,318	2,003,116	1.3123%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	474,365	0.31%
C	COMM. & INDUST. EQUIP.	2,618,048	1.72%
D	AGRIC. MACH. & EQUIP.	6,736,053	4.41%
E	AG-OUTBLDG & FARMSITE LAND	23,403,478	15.33%
F	AGRICULTURAL LAND	107,696,770	70.56%
G	COMM., INDUST., & MINERAL	669,905	0.44%
H	RESIDENTIAL **	11,039,699	7.23%
	WHEELER COUNTY	152,638,318	100.00%

** Residential includes ag-dwelling & farm home site land.

Value by Property Type

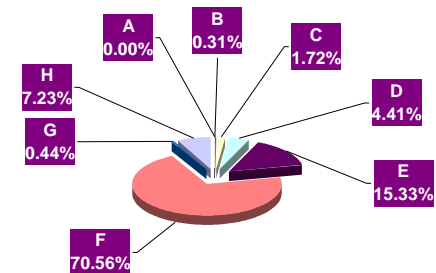


Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

92 WHEELER COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01		2000		2001	
	TOTAL VALUE		TOTAL VALUE		Amount Chg	%Chg Value	Average Rates		Average Rates	
COUNTY	129,908,963		152,638,318		22,729,355	17.50%	0.292010		0.299458	
TOWNSHIP	0		0		0					
CITY OR VILLAGE	3,336,017		3,421,320		85,303	2.56%	0.302370		0.293132	
FIRE DIST.	128,204,507		150,948,183		22,743,676	17.74%	0.039726		0.037590	
NAT. RESOURCE DIST.	129,908,963		152,638,318		22,729,355	17.50%	0.018369		0.024300	
MISC. DIST.	129,908,963		152,638,318		22,729,355	17.50%	0.015009		0.012774	
ED. SERV. UNIT	129,908,963		152,638,318		22,729,355	17.50%	0.015899		0.014990	
COMMUNITY COLLEGE	129,908,963		152,638,318		22,729,355	17.50%	0.035122		0.068508	
SCHOOLS, CLASS 1-5	129,908,963		152,638,318		22,729,355	17.50%	0.883594		0.847121	
SCHOOLS, CLASS 6	0		0		0					
SCHOOLS, BONDS	996,074		1,085,987		89,913	9.03%	0.199170		0.201510	
WHEELER COUNTY	129,908,963		152,638,318		22,729,355	17.50%	1.308500		1.312328	

TAXES BY SUBDIVISION	2000		2001		2001 % of		'00-'01		2000		2001		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	22.32%	379,347	22.82%	457,088	25.64%	77,740	20.49%	0	379,347	0	457,088	0	457,088	0	20.49%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
CITY OR VILLAGE	0.59%	10,087	0.50%	10,029	-0.02%	(58)	-0.58%	0	10,087	0	10,029	0	10,029	0	-0.58%	
FIRE DIST.	3.00%	50,930	2.83%	56,741	1.92%	5,811	11.41%	0	50,930	0	56,741	0	56,741	0	11.41%	
NAT. RESOURCE DIST.	1.40%	23,863	1.85%	37,091	4.36%	13,228	55.43%	0	23,863	0	37,091	0	37,091	0	55.43%	
MISC. DIST.	1.15%	19,498	0.97%	19,498	0.00%	(0)	0.00%	0	19,498	0	19,498	0	19,498	0	0.00%	
ED. SERV. UNIT	1.22%	20,655	1.14%	22,880	0.73%	2,226	10.78%	0	20,655	0	22,880	0	22,880	0	10.78%	
COMMUNITY COLLEGE	2.68%	45,627	5.22%	104,569	19.44%	58,943	129.19%	0	45,627	0	104,569	0	104,569	0	129.19%	
SCHOOLS, CLASS 1-5 *	67.53%	1,147,868	64.55%	1,293,031	47.87%	145,164	12.65%	0	1,147,868	0	1,293,031	0	1,293,031	0	12.65%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
SCHOOLS, BONDS	0.12%	1,984	0.11%	2,188	0.07%	204	10.31%	1,984	0	2,188	0	2,188	0	10.31%		
WHEELER COUNTY	100.00%	1,699,859	100.00%	2,003,116	100.00%	303,257	17.84%	1,984	1,697,875	2,188	2,000,928	10.31%	2,000,928	10.31%	17.85%	

VALUE BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates		Average Rates		
AGLAND REAL	66.22%	86,029,720	70.56%	107,696,770	95.33%	21,667,050	25.19%	1.304418		1.308916		
AGIMPRV & FRMSITE	18.49%	24,023,114	15.33%	23,403,478	-2.73%	(619,636)	-2.58%	1.293448		1.296124		
RESIDENTIAL REAL **	7.30%	9,479,365	7.23%	11,039,699	6.86%	1,560,334	16.46%	1.373678		1.368109		
COMM.&IND.&MINRL REAL	0.54%	700,140	0.44%	669,905	-0.13%	(30,235)	-4.32%	1.470340		1.481083		
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0						
PUBLIC SERVICE REAL	0.09%	123,088	0.08%	118,979	-0.02%	(4,109)	-3.34%	1.297990		1.305323		
SUBTOTAL-REAL	92.65%	120,355,427	93.64%	142,928,831	99.31%	22,573,404	18.76%	1.308642		1.312197		
AGRIC PERSONAL	4.89%	6,353,032	4.41%	6,736,053	1.69%	383,021	6.03%	1.302896		1.306158		
COMM PERSONAL	2.18%	2,826,672	1.72%	2,618,048	-0.92%	(208,624)	-7.38%	1.313153		1.332356		
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0						
PUBLIC SERVICE PERSONAL	0.29%	373,832	0.23%	355,386	-0.08%	(18,446)	-4.93%	1.322867		1.334467		
SUBTOTAL - PERSONAL	7.35%	9,553,536	6.36%	9,709,487	0.69%	155,951	1.63%	1.306713		1.314258		
WHEELER COUNTY	100.00%	129,908,963	100.00%	152,638,318	100.00%	22,729,355	17.50%	1.308500		1.312328		

TAXES BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	66.02%	1,122,187	70.37%	1,409,660	94.80%	287,473	25.62%	1,553	1,120,634	1,836	1,407,824	18.26%	1,407,824	18.26%	25.63%	
AGIMPRV & FRMSITE	18.28%	310,727	15.14%	303,338	-2.44%	(7,388)	-2.38%	99	310,628	78	303,260	-21.37%	303,260	-21.37%	-2.37%	
RESIDENTIAL REAL **	7.66%	130,216	7.54%	151,035	6.87%	20,819	15.99%	140	130,076	119	150,916	-14.89%	150,916	-14.89%	16.02%	
COMM.&IND.&MINRL REAL	0.61%	10,294	0.50%	9,922	-0.12%	(373)	-3.62%	0	10,294	0	9,922	0	9,922	0	-3.62%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
PUBLIC SERVICE REAL	0.09%	1,598	0.08%	1,553	-0.01%	(45)	-2.79%	0	1,598	0	1,553	0	1,553	0	-2.79%	
SUBTOTAL-REAL	92.66%	1,575,021	93.63%	1,875,508	99.09%	300,487	19.08%	1,791	1,573,230	2,033	1,873,475	13.49%	1,873,475	13.49%	19.08%	
AGRIC PERSONAL	4.87%	82,773	4.39%	87,984	1.72%	5,210	6.29%	193	82,581	155	87,828	-19.30%	87,828	-19.30%	6.35%	
COMM PERSONAL	2.18%	37,119	1.74%	34,882	-0.74%	(2,237)	-6.03%	0	37,119	0	34,882	0	34,882	0	-6.03%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0		
PUBLIC SERVICE PERSONAL	0.29%	4,945	0.24%	4,743	-0.07%	(203)	-4.10%	0	4,945	0	4,743	0	4,743	0	-4.10%	
SUBTOTAL - PERSONAL	7.34%	124,837	6.37%	127,608	0.91%	2,770	2.22%	193	124,645	155	127,452	-19.30%	127,452	-19.30%	2.25%	
WHEELER COUNTY	100.00%	1,699,859	100.00%	2,003,116	100.00%	303,257	17.84%	1,984	1,697,875	2,188	2,000,928	10.31%	2,000,928	10.31%	17.85%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19A # 93 YORK COUNTY

TABLE 19A 2001 Value & Taxes Levied by Subdivision & by Property Type

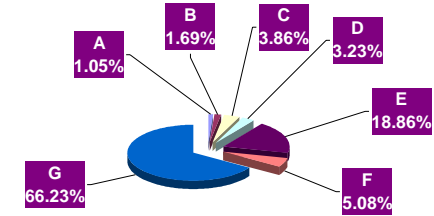
93 YORK COUNTY

County Seat: York, NE
 County Population: 14,598
 Real Property Taxable Records: 9,695
 Personal Property Schedules: 1,810

2001 Levels of Value:
 Residential: 98%
 Commercial: 97%
 Agricultural: 76%

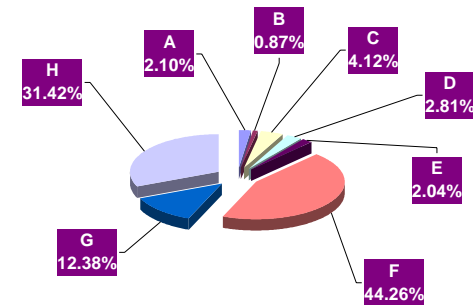
	Taxing Subdivision:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	EDUC. SERV. UNIT	1,094,855,412	189,350	0.0173%	1.05%
B	NAT. RESOURCE DIST.	1,094,855,411	305,158	0.0279%	1.69%
C	COMMUNITY COLLEGE	1,094,855,411	696,328	0.0636%	3.86%
D	FIRE, TWNSP, & MISC. DIST.	3,811,920,507	583,492	0.0153%	3.23%
E	COUNTY	1,094,855,411	3,404,780	0.3110%	18.86%
F	CITY OR VILLAGE	364,391,390	917,583	0.2518%	5.08%
G	SCHOOL DISTRICTS	1,094,855,411	11,959,493	1.0923%	66.23%
	YORK COUNTY	1,094,855,411	18,056,185	1.6492%	100.00%

Property Taxes Levied by Local Governments



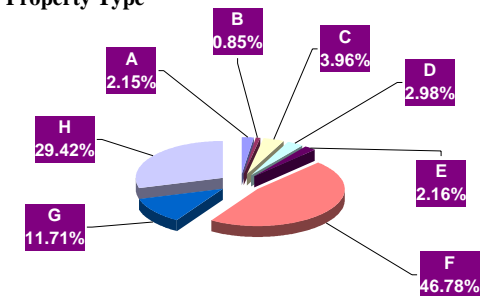
	Property Type:	2001 VALUE	2001 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	23,538,380	379,787	1.6135%	2.10%
B	PUBLIC SERVIC ENTITIES	9,319,790	156,983	1.6844%	0.87%
C	COMM. & INDUST. EQUIP.	43,347,508	743,985	1.7163%	4.12%
D	AGRIC. MACH. & EQUIP.	32,583,039	507,199	1.5566%	2.81%
E	AG-OUTBLDG & FARMSITE LAND	23,652,882	368,758	1.5590%	2.04%
F	AGRICULTURAL LAND	512,161,443	7,990,921	1.5602%	44.26%
G	COMM., INDUST., & MINERAL	128,158,023	2,234,725	1.7437%	12.38%
H	RESIDENTIAL **	322,094,346	5,673,827	1.7615%	31.42%
	YORK COUNTY	1,094,855,411	18,056,185	1.6492%	100.00%

Property Taxes by Property Type



	Property Type:	2001 VALUE	Value % of Total
A	RAILROADS	23,538,380	2.15%
B	PUBLIC SERVIC ENTITIES	9,319,790	0.85%
C	COMM. & INDUST. EQUIP.	43,347,508	3.96%
D	AGRIC. MACH. & EQUIP.	32,583,039	2.98%
E	AG-OUTBLDG & FARMSITE LAND	23,652,882	2.16%
F	AGRICULTURAL LAND	512,161,443	46.78%
G	COMM., INDUST., & MINERAL	128,158,023	11.71%
H	RESIDENTIAL **	322,094,346	29.42%
	YORK COUNTY	1,094,855,411	100.00%

Value by Property Type



** Residential includes ag-dwelling & farm home site land.

Table 19B 2000 & 2001 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

93 YORK COUNTY

VALUE BY SUBDIVISION	2000		2001		'00-'01		2000		2001	
	TOTAL VALUE		TOTAL VALUE		Amount Chg	% Chg Value	Average Rates		Average Rates	
COUNTY	1,074,865,894		1,094,855,411		19,989,517	1.86%		0.242657		0.310980
TOWNSHIP	0		0		0					
CITY OR VILLAGE	352,179,429		364,391,390		12,211,961	3.47%	0.320348		0.251813	
FIRE DIST.	738,050,926		746,599,324		8,548,398	1.16%	0.042307		0.047108	
NAT. RESOURCE DIST.	1,074,865,894		1,094,855,411		19,989,517	1.86%	0.025292		0.027872	
MISC. DIST.	3,011,418,746		3,065,321,183		53,902,437	1.79%	0.006851		0.007561	
ED. SERV. UNIT	1,074,865,892		1,094,855,412		19,989,520	1.86%	0.016731		0.017294	
COMMUNITY COLLEGE	1,074,865,894		1,094,855,411		19,989,517	1.86%	0.029525		0.063600	
SCHOOLS, CLASS 1-5	1,074,865,891		1,094,855,411		19,989,520	1.86%	1.032379		1.040693	
SCHOOLS, CLASS 6	0		0		0					
SCHOOLS, BONDS	644,290,628		660,521,492		16,230,864	2.52%	0.080244		0.085601	
YORK COUNTY	1,074,865,894		1,094,855,411		19,989,517	1.86%		1.547890		1.649184

TAXES BY SUBDIVISION	2000		2001		2001 % of		'00-'01		2000		2001		% Chg	% Chg
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	% Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes			
COUNTY	15.68%	2,608,233	18.86%	3,404,780	56.16%	796,547	30.54%	0	2,608,233	460,934	2,943,846	100.00%	12.87%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	6.78%	1,128,200	5.08%	917,583	-14.85%	(210,616)	-18.67%	679,780	448,420	621,874	295,710	-8.52%	-34.06%	
FIRE DIST.	1.88%	312,247	1.95%	351,710	2.78%	39,464	12.64%	33,725	278,521	40,711	311,000	20.71%	11.66%	
NAT. RESOURCE DIST.	1.63%	271,850	1.69%	305,158	2.35%	33,308	12.25%	0	271,850	0	305,158		12.25%	
MISC. DIST.	1.24%	206,325	1.28%	231,781	1.79%	25,456	12.34%	0	206,325	0	231,781		12.34%	
ED. SERV. UNIT	1.08%	179,839	1.05%	189,350	0.67%	9,511	5.29%	0	179,839	0	189,350		5.29%	
COMMUNITY COLLEGE	1.91%	317,355	3.86%	696,328	26.72%	378,973	119.42%	0	317,355	0	696,328		119.42%	
SCHOOLS, CLASS 1-5 *	66.70%	11,096,688	63.10%	11,394,079	20.97%	297,391	2.68%	0	11,096,688	0	11,394,079		2.68%	
SCHOOLS, CLASS 6 *	0	0	0	0	0	0		0	0	0	0			
SCHOOLS, BONDS	3.11%	517,004	3.13%	565,414	3.41%	48,410	9.36%	517,004	0	565,414	0	9.36%		
YORK COUNTY	100.00%	16,637,740	100.00%	18,056,185	100.00%	1,418,445	8.53%	1,230,509	15,407,230	1,688,933	16,367,252	37.25%	6.23%	

VALUE BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	% Chg Value	Average Rates		Average Rates		
AGLAND REAL	46.61%	500,952,346	46.78%	512,161,443	56.07%	11,209,097	2.24%		1.409619		1.560235	
AGIMPRV & FRMSITE	2.59%	27,804,666	2.16%	23,652,882	-20.77%	(4,151,784)	-14.93%		1.400790		1.559039	
RESIDENTIAL REAL **	28.73%	308,839,429	29.42%	322,094,346	66.31%	13,254,917	4.29%		1.711189		1.761542	
COMM.&IND.&MINRL REAL	11.33%	121,822,555	11.71%	128,158,023	31.69%	6,335,468	5.20%		1.723922		1.743726	
RAILROAD REAL	1.70%	18,231,307	1.77%	19,348,718	5.59%	1,117,411	6.13%		1.494227		1.613481	
PUBLIC SERVICE REAL	0.10%	1,086,581	0.11%	1,164,897	0.39%	78,316	7.21%		1.571118		1.655486	
SUBTOTAL-REAL	91.06%	978,736,884	91.94%	1,006,580,309	139.29%	27,843,425	2.84%		1.545405		1.649119	
AGRIC PERSONAL	3.07%	33,014,190	2.98%	32,583,039	-2.16%	(431,151)	-1.31%		1.404326		1.556634	
COMM PERSONAL	4.70%	50,526,299	3.96%	43,347,508	-35.91%	(7,178,791)	-14.21%		1.682147		1.716328	
RAILROAD PERSONAL	0.38%	4,059,297	0.38%	4,189,662	0.65%	130,365	3.21%		1.494227		1.613481	
PUBLIC SERVICE PERSONAL	0.79%	8,529,224	0.74%	8,154,893	-1.87%	(374,331)	-4.39%		1.618950		1.688540	
SUBTOTAL - PERSONAL	8.94%	96,129,010	8.06%	88,275,102	-39.29%	(7,853,908)	-8.17%		1.573190		1.649935	
YORK COUNTY	100.00%	1,074,865,894	100.00%	1,094,855,411	100.00%	19,989,517	1.86%		1.547890		1.649184	

TAXES BY SECTOR	2000		2001		2001 % of		'00-'01		2000		2001		% Chg	% Chg
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	% Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes			
AGLAND REAL	42.44%	7,061,521	44.26%	7,990,921	65.52%	929,400	13.16%	153,910	6,907,611	391,128	7,599,793	154.13%	10.02%	
AGIMPRV & FRMSITE	2.34%	389,485	2.04%	368,758	-1.46%	(20,727)	-5.32%	7,566	381,919	17,887	350,871	136.39%	-8.13%	
RESIDENTIAL REAL **	31.76%	5,284,827	31.42%	5,673,827	27.42%	389,000	7.36%	653,650	4,631,177	789,519	4,884,308	20.79%	5.47%	
COMM.&IND.&MINRL REAL	12.62%	2,100,126	12.38%	2,234,725	9.49%	134,599	6.41%	275,120	1,825,006	321,563	1,913,162	16.88%	4.83%	
RAILROAD REAL	1.64%	272,417	1.73%	312,188	2.80%	39,771	14.60%	15,229	257,188	24,129	288,059	58.43%	12.00%	
PUBLIC SERVICE REAL	0.10%	17,071	0.11%	19,285	0.16%	2,213	12.96%	1,409	15,662	1,934	17,350	37.25%	10.78%	
SUBTOTAL-REAL	90.91%	15,125,447	91.93%	16,599,703	103.93%	1,474,255	9.75%	1,106,885	14,018,562	1,546,159	15,053,543	39.69%	7.38%	
AGRIC PERSONAL	2.79%	463,627	2.81%	507,199	3.07%	43,572	9.40%	9,333	454,293	24,711	482,488	164.75%	6.21%	
COMM PERSONAL	5.11%	849,927	4.12%	743,985	-7.47%	(105,941)	-12.46%	98,162	751,764	97,895	646,090	-0.27%	-14.06%	
RAILROAD PERSONAL	0.36%	60,655	0.37%	67,599	0.49%	6,944	11.45%	3,391	57,264	5,225	62,375	54.08%	8.92%	
PUBLIC SERVICE PERSONAL	0.83%	138,084	0.76%	137,699	-0.03%	(385)	-0.28%	12,737	125,347	14,943	122,755	17.32%	-2.07%	
SUBTOTAL - PERSONAL	9.09%	1,512,292	8.07%	1,456,482	-3.93%	(55,810)	-3.69%	123,624	1,388,668	142,773	1,313,709	15.49%	-5.40%	
YORK COUNTY	100.00%	16,637,740	100.00%	18,056,185	100.00%	1,418,445	8.53%	1,230,509	15,407,230	1,688,933	16,367,252	37.25%	6.23%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homesite land

TABLE 19B # 93 YORK COUNTY

Table 20 Record Counts for Real & Personal, Agricultural Land Acres, & Populations by County ⁽¹⁾

(1) source: 2001 Abstract Report (2) source: US Bureau of Census

	County Number & Name	Population 2000	Real Property				Acres Road&Ditch	Acres Exempt	Personal Property Schedules 2001
			Taxable Records 2001	Exempt Parcels	Taxable Agridand Acres 2001				
1	ADAMS	31,151	15,207	1,255	327,821.02	7,502.29	157.51	1,922	
2	ANTELOPE	7,452	6,755	505	522,311.35	10,920.59	3,938.05	1,283	
3	ARTHUR	444	1,075	0	457,463.00	1,926.30	0.00	128	
4	BANNER	819	1,948	7	469,914.75	3,192.18	0.00	245	
5	BLAINE	583	1,496	60	441,793.00	0.00	10,682.00	121	
6	BOONE	6,259	5,427	266	421,776.41	7,610.33	0.00	1,373	
7	BOX BUTTE	12,158	8,276	290	665,577.00	6,818.00	2,254.00	1,040	
8	BOYD	2,438	3,245	180	330,947.75	2,985.77	190.55	473	
9	BROWN	3,525	4,843	500	768,211.00	3,929.00	8,104.00	577	
10	BUFFALO	42,259	20,604	1,018	531,919.00	9,998.00	3,840.00	2,422	
11	BURT	7,791	6,557	0	292,782.98	6,389.44	0.00	1,189	
12	BUTLER	8,767	7,321	675	351,631.00	8,118.00	3,179.00	1,195	
13	CASS	24,334	18,068	1,562	307,381.73	5,691.95	79.09	1,124	
14	CEDAR	9,615	7,829	314	442,748.93	0.00	0.00	1,467	
15	CHASE	4,068	4,663	320	553,903.73	5,594.08	0.00	767	
16	CHERRY	6,148	13,964	47	3,589,086.00	10,395.00	6,976.00	791	
17	CHEYENNE	9,830	8,871	728	733,322.00	9,193.00	0.00	1,624	
18	CLAY	7,039	7,680	551	303,221.64	8,282.44	6,774.53	1,496	
19	COLFAX	10,441	7,546	187	247,092.61	5,460.97	1,845.44	1,163	
20	CUMING	10,203	8,224	114	348,351.91	7,389.68	401.26	1,483	
21	CUSTER	11,793	13,883	677	1,614,138.16	16,267.46	4,733.75	1,643	
22	DAKOTA	20,253	9,552	434	150,663.00	2,307.00	40.00	791	
23	DAWES	9,060	7,005	492	793,147.30	5,777.21	80,787.40	689	
24	DAWSON	24,365	14,194	1,216	601,720.84	8,988.95	0.00	1,805	
25	DEUEL	2,098	2,341	35	269,620.34	0.00	0.00	312	
26	DIXON	6,339	5,327	526	284,688.86	5,358.99	5,292.72	690	
27	DODGE	36,160	18,727	710	308,889.00	7,127.00	0.00	2,194	
28	DOUGLAS	463,585	169,064	15,292	88,649.41	1,343.40	1,040.73	14,144	
29	DUNDY	2,292	3,711	140	577,597.00	5,087.00	216.00	583	
30	FILLMORE	6,634	6,461	277	343,605.22	8,148.83	1,035.15	1,281	
31	FRANKLIN	3,574	4,708	546	350,412.42	5,728.63	5,899.25	650	
32	FRONTIER	3,099	4,523	384	600,916.00	0.00	0.00	594	
33	FURNAS	5,324	6,037	633	441,040.60	7,512.87	5,073.75	726	
34	GAGE	22,993	15,432	1,342	509,951.24	11,506.25	0.00	1,721	
35	GARDEN	2,292	4,217	88	1,036,730.10	2,983.18	158.90	417	
36	GARFIELD	1,902	2,359	145	358,082.00	1,878.00	2,190.00	356	
37	GOSPER	2,143	2,802	232	281,637.00	4,625.00	0.00	414	
38	GRANT	747	1,675	127	497,580.00	1,209.00	1,537.00	136	
39	GREELEY	2,714	3,338	192	352,665.00	4,255.00	1,598.00	531	
40	HALL	53,534	23,992	857	300,086.00	6,789.00	3,280.00	2,688	
41	HAMILTON	9,403	7,335	281	324,821.52	7,519.37	1,156.30	1,419	
42	HARLAN	3,786	4,851	66	318,471.00	6,751.00	1.00	720	
43	HAYES	1,068	2,349	80	453,405.00	5,254.00	550.00	334	
44	HITCHCOCK	3,111	4,210	267	435,557.00	5,182.00	948.00	725	
45	HOLT	11,551	12,145	373	1,504,845.00	18,256.00	126.00	2,111	
46	HOOKER	783	1,656	16	457,618.00	0.00	0.00	90	
47	HOWARD	6,567	5,613	292	340,229.00	6,999.00	74.00	920	
48	JEFFERSON	8,333	7,019	376	340,824.68	7,151.14	0.00	967	
49	JOHNSON	4,488	4,218	330	225,381.53	5,031.66	1,031.81	582	
50	KEARNEY	6,882	5,468	199	313,182.70	6,464.36	3,710.72	1,068	
51	KEITH	8,875	9,449	645	640,080.00	5,223.00	41,887.00	1,042	
52	KEYA PAHA	983	2,339	157	483,217.00	3,205.00	497.00	292	
53	KIMBALL	4,089	4,804	418	591,191.47	5,335.19	640.00	925	
54	KNOX	9,374	10,917	1,135	658,867.87	11,702.13	20,428.96	1,560	
55	LANCASTER	250,291	91,341	3,045	408,707.57	6,935.04	22,657.83	8,085	
56	LINCOLN	34,632	21,742	1,430	1,581,928.59	18,327.58	22,300.86	2,411	
57	LOGAN	774	1,437	30	365,581.00	0.00	0.00	134	
58	LOUP	712	1,746	136	349,612.32	1,080.01	11,698.58	145	
59	MADISON	35,226	16,860	949	333,657.00	7,308.00	0.00	2,625	
60	MCPHERSON	533	1,601	35	550,082.00	1,545.00	0.00	105	
61	MERRICK	8,204	6,669	872	290,131.91	0.00	8,759.40	1,350	
62	MORRILL	5,440	4,300	0	898,511.10	7,165.39	4,441.63	714	
63	NANCE	4,038	3,950	400	268,100.65	5,820.36	3,260.70	602	
64	NEMAHA	7,576	5,890	358	241,808.00	4,833.00	561.00	704	
65	NUCKOLLS	5,057	5,575	880	348,890.63	8,629.88	1,690.33	834	
66	OTOE	15,396	10,875	977	362,606.00	7,326.00	77.00	1,291	
67	PAWNEE	3,087	3,898	162	260,824.00	5,164.00	0.00	470	
68	PERKINS	3,200	4,456	216	549,182.00	91,556.00	263.00	707	
69	PHelps	9,747	7,015	665	314,516.84	7,719.51	4,715.34	1,337	
70	PIERCE	7,857	5,931	12	343,231.00	7,876.00	0.00	1,217	
71	PLATTE	31,662	17,214	564	391,519.81	8,404.50	0.37	2,310	
72	POLK	5,639	5,720	429	263,297.00	5,709.00	18.00	1,040	
73	RED WILLOW	11,448	8,700	747	436,212.57	7,285.51	0.00	1,176	
74	RICHARDSON	9,531	8,828	705	328,900.00	5,898.00	2,240.00	862	
75	ROCK	1,756	3,127	286	631,980.09	3,079.77	4,969.34	404	
76	SALINE	13,843	9,274	813	343,720.00	7,682.00	0.00	1,260	
77	SARPY	122,595	45,038	1,338	99,683.00	2,402.00	390.00	2,535	
78	SAUNDERS	19,830	14,206	581	428,563.00	9,676.00	291.00	1,503	
79	SCOTTS BLUFF	36,951	20,223	1,285	409,130.00	6,299.00	3,603.00	2,183	
80	SEWARD	16,496	9,650	509	329,504.00	6,705.00	413.00	1,690	
81	SHERIDAN	6,198	8,248	623	1,550,650.00	6,358.00	0.00	917	
82	SHERMAN	3,318	3,927	234	342,523.00	8,240.00	8,688.00	706	
83	SIOUX	1,475	4,235	480	1,204,821.00	3,726.00	107,469.00	405	
84	STANTON	6,455	5,276	168	261,854.50	6,680.47	1,129.32	662	
85	THAYER	6,055	6,359	455	345,401.18	8,039.80	720.00	1,032	
86	THOMAS	729	1,618	0	373,925.00	29.00	2.00	97	
87	THURSTON	7,171	4,018	1,240	185,056.07	3,476.67	51,755.66	616	
88	VALLEY	4,647	4,137	482	346,353.00	5,061.00	7,057.00	749	
89	WASHINGTON	18,780	11,682	522	213,787.00	3,750.00	1,400.00	1,268	
90	WAYNE	9,851	5,598	330	265,374.78	6,105.27	0.00	1,021	
91	WEBSTER	4,061	4,348	254	351,019.00	8,990.00	0.00	585	
92	WHEELER	886	1,781	74	361,529.32	1,781.55	516.02	254	
93	YORK	14,598	9,695	456	342,616.00	8,141.00	333.00	1,810	
	STATE TOTALS	1,711,263	969,509	60,301	46,233,559.00	637,168.95	503,775.25	116,820	

Table 20 Record Counts (continued)

County Number & Name	Residential Unimproved Land	Residential Improved Land	Residential Improvements	Total Taxable Residential Records	Recreation Unimproved Land	Recreation Improved Land	Recreation Improvements	Total Taxable Recreation Records
1 ADAMS	1,160	9,359	9,922	11,082	0	6	6	6
2 ANTELOPE	334	2,169	2,233	2,567	7	9	9	16
3 ARTHUR	19	97	99	118	0	0	0	0
4 BANNER	26	63	83	109	0	0	1	1
5 BLAINE	51	104	116	167	0	0	0	0
6 BOONE	230	1,800	1,833	2,063	0	0	0	0
7 BOX BUTTE	716	3,427	4,012	4,728	0	0	0	0
8 BOYD	31	1,064	850	881	10	26	114	124
9 BROWN	234	1,281	1,341	1,575	35	58	78	113
10 BUFFALO	1,670	10,998	12,409	14,079	131	59	60	191
11 BURT	313	2,472	2,597	2,910	1	4	185	186
12 BUTLER	443	2,617	2,719	3,162	14	22	294	308
13 CASS	1,649	6,368	6,916	8,565	1,670	1,925	1,930	3,600
14 CEDAR	389	2,434	2,539	2,928	13	72	216	229
15 CHASE	179	1,313	1,462	1,641	1	0	28	29
16 CHERRY	748	1,670	1,762	2,510	0	0	0	0
17 CHEYENNE	731	3,200	3,425	4,156	0	0	0	0
18 CLAY	962	2,565	2,531	3,493	0	0	0	0
19 COLFAX	426	2,753	3,092	3,518	20	28	28	48
20 CUMING	365	2,573	2,620	2,985	1	2	15	16
21 CUSTER	818	3,626	3,740	4,558	0	0	0	0
22 DAKOTA	804	4,796	5,650	6,454	0	0	0	0
23 DAWES	490	2,550	2,952	3,442	7	1	1	8
24 DAWSON	737	6,546	7,419	8,156	65	180	549	614
25 DEUEL	51	724	840	891	0	0	0	0
26 DIXON	287	1,619	1,687	1,974	0	0	88	88
27 DODGE	848	11,100	11,843	12,691	50	10	357	407
28 DOUGLAS	18,539	137,181	137,181	155,720	0	0	321	321
29 DUNDY	141	724	737	878	0	2	5	5
30 FILLMORE	273	2,258	2,276	2,549	0	0	0	0
31 FRANKLIN	415	1,391	1,414	1,829	0	1	1	1
32 FRONTIER	191	832	894	1,085	4	9	205	209
33 FURNAS	394	2,133	2,152	2,546	0	0	0	0
34 GAGE	1,190	7,481	7,652	8,842	0	0	6	6
35 GARDEN	112	852	876	988	0	0	0	0
36 GARFIELD	62	644	682	744	119	1	6	125
37 GOSPER	99	469	515	614	2	14	477	479
38 GRANT	80	218	234	314	0	0	0	0
39 GREELEY	188	802	828	1,016	0	1	0	0
40 HALL	1,489	15,329	16,494	17,983	2	1	30	32
41 HAMILTON	425	2,842	3,004	3,429	2	4	4	6
42 HARLAN	322	1,612	1,642	1,964	6	32	368	374
43 HAYES	75	187	193	268	0	0	0	0
44 HITCHCOCK	247	1,126	1,151	1,398	26	33	167	193
45 HOLT	642	3,316	3,542	4,184	0	0	0	0
46 HOOKER	43	286	307	350	0	0	0	0
47 HOWARD	467	1,776	1,898	2,365	0	0	0	0
48 JEFFERSON	521	3,040	3,044	3,565	2	0	1	3
49 JOHNSON	245	1,455	1,463	1,708	0	0	0	0
50 KEARNEY	224	1,732	1,940	2,164	0	0	0	0
51 KEITH	693	3,334	4,233	4,926	1,336	79	139	1,475
52 KEYA PAHA	129	184	263	392	22	7	12	34
53 KIMBALL	207	1,443	1,596	1,803	0	0	0	0
54 KNOX	504	2,619	2,699	3,203	1,202	547	550	1,752
55 LANCASTER	5,600	72,203	72,314	77,914	0	0	0	0
56 LINCOLN	2,220	10,651	11,681	13,901	0	0	276	276
57 LOGAN	79	184	185	264	0	0	0	0
58 LOUP	197	181	181	378	0	0	0	0
59 MADISON	1,393	9,740	10,258	11,651	2	0	0	2
60 MCPHERSON	33	73	78	111	0	0	0	0
61 MERRICK	353	2,552	2,879	3,232	60	30	47	107
62 MORRILL	629	1,760	1,888	2,517	0	0	0	0
63 NANCE	153	1,255	1,270	1,423	0	4	18	18
64 NEMAHA	470	2,393	2,471	2,941	1	0	0	1
65 NUCKOLLS	294	1,771	1,795	2,089	0	0	0	0
66 OTOE	1,036	4,932	5,125	6,161	0	1	17	17
67 PAWNEE	252	977	995	1,247	44	53	59	103
68 PERKINS	179	961	1,015	1,194	0	0	0	0
69 PHELPS	383	3,122	3,342	3,725	0	0	0	0
70 PIERCE	328	2,201	2,373	2,701	0	1	1	1
71 PLATTE	1,045	9,190	9,750	10,795	13	7	7	20
72 POLK	202	1,654	1,706	1,908	10	13	336	346
73 RED WILLOW	732	4,100	4,313	5,045	0	0	0	0
74 RICHARDSON	798	3,336	3,427	4,225	13	23	23	36
75 ROCK	126	605	640	766	0	3	6	6
76 SALINE	512	3,964	4,207	4,719	18	12	77	95
77 SARPY	6,191	33,890	34,463	40,654	52	47	466	518
78 SAUNDERS	956	5,901	6,185	7,141	0	1	14	14
79 SCOTTS BLUFF	2,422	11,156	12,310	14,732	0	0	0	0
80 SEWARD	936	4,655	4,856	5,792	1	5	76	77
81 SHERIDAN	434	1,817	1,951	2,385	23	0	0	23
82 SHERMAN	222	1,022	1,052	1,274	13	5	258	271
83 SIOUX	88	225	235	323	0	1	2	2
84 STANTON	230	1,489	1,634	1,864	0	0	0	0
85 THAYER	557	2,187	2,217	2,774	1	0	0	1
86 THOMAS	118	284	294	412	0	0	0	0
87 THURSTON	254	1,195	1,334	1,588	0	0	0	0
88 VALLEY	205	1,482	1,528	1,733	0	0	0	0
89 WASHINGTON	1,903	5,020	5,341	7,244	8	3	51	59
90 WAYNE	195	2,093	2,232	2,427	0	0	0	0
91 WEBSTER	222	1,234	1,257	1,479	0	0	0	0
92 WHEELER	90	290	302	392	7	1	1	8
93 YORK	553	4,250	4,429	4,982	4	8	22	26
STATE TOTALS	75,218	500,549	519,115	594,333	5,018	3,350	8,008	13,026

Table 20 Record Counts (continued)

County Number & Name	Agricultural Unimproved Land	Agricultural Improved Land	Total Taxable Agricultural Records	Ag records with Ag-dwelling	Ag records with out buildings
1 ADAMS	1,889	837	2,726	676	802
2 ANTELOPE	2,007	1,626	3,633	1,036	1,536
3 ARTHUR	793	130	923	108	121
4 BANNER	1,180	427	1,607	281	394
5 BLAINE	1,068	216	1,284	175	198
6 BOONE	1,503	1,427	2,930	860	1,396
7 BOX BUTTE	2,061	712	2,773	522	676
8 BOYD	1,432	623	2,055	492	599
9 BROWN	2,311	579	2,890	411	540
10 BUFFALO	2,767	1,510	4,277	1,106	1,388
11 BURT	1,869	1,137	3,006	774	1,101
12 BUTLER	2,048	1,386	3,434	867	1,358
13 CASS	3,489	1,509	4,998	1,017	1,477
14 CEDAR	2,214	1,853	4,067	1,224	1,770
15 CHASE	1,869	603	2,472	393	549
16 CHERRY	9,744	1,167	10,911	883	1,045
17 CHEYENNE	2,385	1,020	3,405	545	979
18 CLAY	2,478	952	3,430	547	914
19 COLFAX	2,054	1,413	3,467	776	965
20 CUMING	2,983	1,644	4,627	1,243	1,586
21 CUSTER	6,339	2,249	8,588	1,713	2,015
22 DAKOTA	1,729	510	2,239	359	444
23 DAWES	2,433	632	3,065	539	593
24 DAWSON	3,021	1,252	4,273	838	1,210
25 DEUEL	865	400	1,265	236	382
26 DIXON	1,899	1,044	2,943	729	902
27 DODGE	2,959	1,255	4,214	991	1,067
28 DOUGLAS	962	704	1,666	541	666
29 DUNDY	1,753	688	2,441	421	662
30 FILLMORE	2,264	1,092	3,356	566	1,050
31 FRANKLIN	1,766	739	2,505	447	710
32 FRONTIER	2,180	850	3,030	500	823
33 FURNAS	2,314	692	3,006	484	656
34 GAGE	3,491	1,927	5,418	1,326	1,810
35 GARDEN	2,549	508	3,057	333	493
36 GARFIELD	985	365	1,350	220	364
37 GOSPER	1,234	375	1,609	244	357
38 GRANT	1,157	129	1,286	99	121
39 GREELEY	1,428	660	2,088	420	613
40 HALL	2,284	1,169	3,453	856	1,015
41 HAMILTON	2,285	1,131	3,416	623	1,096
42 HARLAN	1,649	562	2,211	317	529
43 HAYES	1,527	493	2,020	341	440
44 HITCHCOCK	1,694	532	2,226	327	502
45 HOLT	5,042	2,190	7,232	1,531	1,967
46 HOOKER	1,146	85	1,231	84	3
47 HOWARD	1,821	1,053	2,874	788	985
48 JEFFERSON	1,923	1,035	2,958	664	1,000
49 JOHNSON	1,301	883	2,184	520	836
50 KEARNEY	1,892	1,084	2,976	771	956
51 KEITH	1,798	545	2,343	408	464
52 KEYA PAHA	1,450	397	1,847	295	379
53 KIMBALL	1,426	640	2,066	281	628
54 KNOX	3,589	1,789	5,378	1,253	1,731
55 LANCASTER	3,672	2,547	6,219	2,157	2,407
56 LINCOLN	4,561	1,624	6,185	1,252	1,380
57 LOGAN	915	201	1,116	169	192
58 LOUP	1,105	231	1,336	192	238
59 MADISON	1,990	1,409	3,399	992	1,270
60 MCPHERSON	1,298	183	1,481	134	175
61 MERRICK	1,826	1,040	2,866	678	962
62 MORRILL	993	296	1,289	781	916
63 NANCE	1,478	833	2,311	458	794
64 NEMAHA	1,438	1,075	2,513	620	1,042
65 NUCKOLLS	1,910	1,170	3,080	697	1,100
66 OTOE	2,300	1,582	3,882	976	1,512
67 PAWNEE	1,248	1,049	2,297	535	1,020
68 PERKINS	2,348	654	3,002	337	626
69 PHELPS	1,750	938	2,688	535	845
70 PIERCE	1,679	1,152	2,831	804	1,017
71 PLATTE	3,198	1,746	4,944	1,206	1,533
72 POLK	1,959	1,161	3,120	645	1,119
73 RED WILLOW	2,183	659	2,842	425	604
74 RICHARDSON	2,523	1,374	3,897	891	1,290
75 ROCK	1,790	403	2,193	267	383
76 SALINE	2,284	1,532	3,816	803	1,513
77 SARPY	790	770	1,560	637	632
78 SAUNDERS	3,948	2,281	6,229	1,530	2,106
79 SCOTTS BLUFF	1,921	1,359	3,280	1,217	1,148
80 SEWARD	1,821	1,292	3,113	781	1,265
81 SHERIDAN	4,346	1,002	5,348	809	944
82 SHERMAN	1,318	792	2,110	519	772
83 SIOUX	3,155	695	3,850	570	618
84 STANTON	2,135	1,090	3,225	788	1,000
85 THAYER	1,989	1,061	3,050	634	1,031
86 THOMAS	978	133	1,111	122	101
87 THURSTON	1,498	674	2,172	418	663
88 VALLEY	1,220	838	2,058	533	813
89 WASHINGTON	2,165	1,525	3,690	1,193	1,335
90 WAYNE	1,403	1,311	2,714	885	1,280
91 WEBSTER	1,831	794	2,625	600	629
92 WHEELER	967	370	1,337	242	324
93 YORK	2,525	1,252	3,777	755	1,124
STATE TOTALS	198,757	90,528	289,285	61,788	84,586

Table 20 Record Counts (continued)

County Number & Name	Commercial unimproved land	Commercial improved land	Commercial Improvements	Total Taxable Commercial Records	Industrial unimproved land	Industrial improved land	Industrial Improvements	Total Taxable Industrial Records
1 ADAMS	285	1,041	1,001	1,286	29	81	78	107
2 ANTELOPE	87	413	447	534	0	5	5	5
3 ARTHUR	10	24	24	34	0	0	0	0
4 BANNER	0	8	11	11	0	0	0	0
5 BLAINE	4	35	41	45	0	0	0	0
6 BOONE	57	354	377	434	0	0	0	0
7 BOX BUTTE	194	495	569	763	6	6	6	12
8 BOYD	3	189	182	185	0	0	0	0
9 BROWN	37	219	227	264	0	1	1	1
10 BUFFALO	334	1,337	1,423	1,757	2	18	20	22
11 BURT	62	378	388	450	0	5	5	5
12 BUTLER	57	326	358	415	0	2	2	2
13 CASS	152	642	641	793	54	31	22	76
14 CEDAR	67	511	535	602	1	2	2	3
15 CHASE	82	401	411	493	0	0	0	0
16 CHERRY	136	393	401	537	0	0	0	0
17 CHEYENNE	169	450	493	662	33	42	43	76
18 CLAY	187	429	432	619	12	114	126	138
19 COLFAX	61	435	451	512	0	1	1	1
20 CUMING	77	495	508	585	0	10	11	11
21 CUSTER	122	564	612	734	1	2	2	3
22 DAKOTA	190	623	643	833	9	17	17	26
23 DAWES	91	357	358	449	0	1	1	1
24 DAWSON	150	890	983	1,133	4	13	13	17
25 DEUEL	9	143	156	165	0	0	0	0
26 DIXON	61	246	251	312	1	9	9	10
27 DODGE	211	1,090	1,111	1,322	24	56	69	93
28 DOUGLAS	1,933	7,649	7,649	9,582	527	1,248	1,248	1,775
29 DUNDY	55	127	141	196	0	0	0	0
30 FILLMORE	100	454	449	549	3	4	4	7
31 FRANKLIN	104	232	259	363	3	7	7	10
32 FRONTIER	32	142	164	196	0	0	0	0
33 FURNAS	94	312	378	472	0	4	4	4
34 GAGE	189	900	943	1,132	9	25	25	34
35 GARDEN	14	145	145	159	0	0	0	0
36 GARFIELD	18	107	112	130	2	8	8	10
37 GOSPER	5	72	91	96	1	1	2	3
38 GRANT	14	54	61	75	0	0	0	0
39 GREELEY	47	174	187	234	0	0	0	0
40 HALL	525	1,811	1,970	2,495	3	26	26	29
41 HAMILTON	101	365	365	466	1	17	17	18
42 HARLAN	42	227	255	297	0	0	0	0
43 HAYES	5	30	32	37	0	0	0	0
44 HITCHCOCK	29	142	170	199	1	7	8	9
45 HOLT	98	585	625	723	0	6	6	6
46 HOOKER	11	61	64	75	0	0	0	0
47 HOWARD	72	280	302	374	0	0	0	0
48 JEFFERSON	76	392	392	468	10	15	15	25
49 JOHNSON	52	274	274	326	0	0	0	0
50 KEARNEY	46	254	282	328	0	0	0	0
51 KEITH	128	449	496	624	1	14	14	15
52 KEYA PAHA	7	47	59	66	0	0	0	0
53 KIMBALL	90	329	329	419	1	6	6	7
54 KNOX	81	500	503	584	0	0	0	0
55 LANCASTER	1,560	4,059	4,115	5,675	360	1,168	1,173	1,533
56 LINCOLN	246	1,008	1,116	1,362	0	3	3	3
57 LOGAN	8	34	35	43	0	0	0	0
58 LOUP	5	27	27	32	0	0	0	0
59 MADISON	356	1,377	1,412	1,768	9	31	31	40
60 MCPHERSON	2	7	7	9	0	0	0	0
61 MERRICK	69	336	390	459	0	1	1	1
62 MORRILL	73	312	316	389	0	1	1	1
63 NANCE	18	166	180	198	0	0	0	0
64 NEMAHA	57	342	373	430	0	5	5	5
65 NUCKOLLS	88	296	313	401	3	2	2	5
66 OTOE	174	594	629	803	0	12	12	12
67 PAWNEE	60	168	188	248	0	3	3	3
68 PERKINS	50	152	162	212	13	30	35	48
69 PHELPS	109	484	484	593	3	6	6	9
70 PIERCE	62	313	336	398	0	0	0	0
71 PLATTE	300	1,089	1,089	1,389	8	58	58	66
72 POLK	70	240	274	344	0	2	2	2
73 RED WILLOW	136	532	596	732	0	0	0	0
74 RICHARDSON	133	403	431	564	5	4	8	13
75 ROCK	34	121	128	162	0	0	0	0
76 SALINE	82	513	552	634	1	9	9	10
77 SARPY	652	1,370	1,403	2,055	161	90	90	251
78 SAUNDERS	123	660	699	822	0	0	0	0
79 SCOTTS BLUFF	556	1,497	1,545	2,101	20	43	44	64
80 SEWARD	111	479	543	654	6	8	8	14
81 SHERIDAN	100	382	392	492	0	0	0	0
82 SHERMAN	88	166	183	271	0	1	1	1
83 SIOUX	20	30	35	55	1	1	1	2
84 STANTON	33	134	141	174	5	7	8	13
85 THAYER	91	439	439	530	1	3	3	4
86 THOMAS	14	47	48	62	0	1	1	1
87 THURSTON	34	199	210	244	2	11	12	14
88 VALLEY	77	248	269	346	0	0	0	0
89 WASHINGTON	125	505	519	644	11	26	33	44
90 WAYNE	75	357	373	448	1	8	8	9
91 WEBSTER	24	200	220	244	0	0	0	0
92 WHEELER	7	38	37	44	0	0	0	0
93 YORK	178	683	716	894	2	13	14	16
STATE TOTALS	12,863	48,609	50,656	63,519	1,350	3,351	3,395	4,745

Table 20 Record Counts (continued)

County Number & Name	Total Mineral Producing	Total Mineral Nonproduc.	TOTAL TAXABLE RECORDS	EXEMPT Parcels	TIF Parcels Community Redevel. w/Tax Increment Financ.
1 ADAMS	0	0	15,207	1,255	50
2 ANTELOPE	0	0	6,755	505	1
3 ARTHUR	0	0	1,075	0	0
4 BANNER	102	118	1,948	7	0
5 BLAINE	0	0	1,496	60	0
6 BOONE	0	0	5,427	266	0
7 BOX BUTTE	0	0	8,276	290	0
8 BOYD	0	0	3,245	180	0
9 BROWN	0	0	4,843	500	0
10 BUFFALO	1	277	20,604	1,018	369
11 BURT	0	0	6,557	0	0
12 BUTLER	0	0	7,321	675	1
13 CASS	14	22	18,068	1,562	4
14 CEDAR	0	0	7,829	314	0
15 CHASE	0	28	4,663	320	0
16 CHERRY	0	6	13,964	47	0
17 CHEYENNE	369	203	8,871	728	15
18 CLAY	0	0	7,680	551	4
19 COLFAX	0	0	7,546	187	1
20 CUMING	0	0	8,224	114	1
21 CUSTER	0	0	13,883	677	2
22 DAKOTA	0	0	9,552	434	595
23 DAWES	25	15	7,005	492	5
24 DAWSON	0	1	14,194	1,216	22
25 DEUEL	13	7	2,341	35	0
26 DIXON	0	0	5,327	526	1
27 DODGE	0	0	18,727	710	0
28 DOUGLAS	0	0	169,064	15,292	183
29 DUNDY	88	103	3,711	140	0
30 FILLMORE	0	0	6,461	277	2
31 FRANKLIN	0	0	4,708	546	0
32 FRONTIER	3	0	4,523	384	2
33 FURNAS	9	0	6,037	633	2
34 GAGE	0	0	15,432	1,342	1
35 GARDEN	5	8	4,217	88	0
36 GARFIELD	0	0	2,359	145	0
37 GOSPER	0	1	2,802	232	0
38 GRANT	0	0	1,675	127	0
39 GREELEY	0	0	3,338	192	0
40 HALL	0	0	23,992	857	5
41 HAMILTON	0	0	7,335	281	2
42 HARLAN	5	0	4,851	66	0
43 HAYES	24	0	2,349	80	0
44 HITCHCOCK	162	23	4,210	267	0
45 HOLT	0	0	12,145	373	7
46 HOOKER	0	0	1,656	16	0
47 HOWARD	0	0	5,613	292	0
48 JEFFERSON	0	0	7,019	376	0
49 JOHNSON	0	0	4,218	330	1
50 KEARNEY	0	0	5,468	199	0
51 KEITH	0	66	9,449	645	13
52 KEYA PAHA	0	0	2,339	157	0
53 KIMBALL	266	243	4,804	418	1
54 KNOX	0	0	10,917	1,135	0
55 LANCASTER	0	0	91,341	3,045	1,567
56 LINCOLN	4	11	21,742	1,430	8
57 LOGAN	0	14	1,437	30	0
58 LOUP	0	0	1,746	136	0
59 MADISON	0	0	16,860	949	48
60 MCPHERSON	0	0	1,601	35	0
61 MERRICK	0	4	6,669	872	3
62 MORRILL	62	42	4,300	0	0
63 NANCE	0	0	3,950	400	0
64 NEMAHA	0	0	5,890	358	0
65 NUCKOLLS	0	0	5,575	880	0
66 OTOE	0	0	10,875	977	1
67 PAWNEE	0	0	3,898	162	0
68 PERKINS	0	0	4,456	216	0
69 PHELPS	0	0	7,015	665	10
70 PIERCE	0	0	5,931	12	1
71 PLATTE	0	0	17,214	564	0
72 POLK	0	0	5,720	429	312
73 RED WILLOW	81	0	8,700	747	3
74 RICHARDSON	19	74	8,828	705	0
75 ROCK	0	0	3,127	286	0
76 SALINE	0	0	9,274	813	0
77 SARPY	0	0	45,038	1,338	25
78 SAUNDERS	0	0	14,206	581	0
79 SCOTTS BLUFF	40	6	20,223	1,285	54
80 SEWARD	0	0	9,650	509	0
81 SHERIDAN	0	0	8,248	623	0
82 SHERMAN	0	0	3,927	234	0
83 SIOUX	2	1	4,235	480	0
84 STANTON	0	0	5,276	168	0
85 THAYER	0	0	6,359	455	0
86 THOMAS	0	32	1,618	0	0
87 THURSTON	0	0	4,018	1,240	0
88 VALLEY	0	0	4,137	482	1
89 WASHINGTON	0	1	11,682	522	0
90 WAYNE	0	0	5,598	330	3
91 WEBSTER	0	0	4,348	254	0
92 WHEELER	0	0	1,781	74	0
93 YORK	0	0	9,695	456	486
STATE TOTALS	1,294	1,306	967,508	60,301	3,812

Table 20 Record Counts (continued)

County Number & Name	Acres Irrigated	Acres Dryland	Acres Grassland	Acres Other agclassif	Total Agland Acres (taxable)	Acres Road&Ditch	Acres Exempt
1 ADAMS	177,816.19	91,384.36	55,562.72	3,057.75	327,821.02	7,502.29	157.51
2 ANTELOPE	216,533.24	130,890.86	160,788.63	14,098.60	522,311.35	10,920.59	3,938.05
3 ARTHUR	11,757.00	0.00	441,565.00	4,141.00	457,463.00	1,926.30	0.00
4 BANNER	24,655.75	129,810.83	306,739.17	8,708.99	469,914.75	3,192.18	0.00
5 BLAINE	9,756.00	1,610.00	423,678.00	6,749.00	441,793.00	0.00	10,682.00
6 BOONE	147,108.42	138,727.33	128,731.65	7,209.00	421,776.41	7,610.33	0.00
7 BOX BUTTE	136,627.00	213,369.00	307,381.00	8,200.00	665,577.00	6,818.00	2,254.00
8 BOYD	5,587.30	98,319.34	221,264.33	5,776.78	330,947.75	2,985.77	190.55
9 BROWN	55,282.00	4,851.00	683,552.00	24,525.00	768,211.00	3,929.00	8,104.00
10 BUFFALO	206,902.00	95,262.00	216,876.00	12,879.00	531,919.00	9,998.00	3,840.00
11 BURT	54,222.71	197,521.84	36,429.42	4,609.01	292,782.98	6,389.44	0.00
12 BUTLER	101,707.00	183,606.00	58,714.00	7,604.00	351,631.00	8,118.00	3,179.00
13 CASS	2,262.56	257,510.81	39,993.58	7,614.78	307,381.73	5,691.95	79.09
14 CEDAR	76,376.87	259,949.50	101,452.35	4,970.20	442,748.93	0.00	0.00
15 CHASE	187,779.91	114,377.85	250,605.38	1,140.77	553,903.73	5,594.08	0.00
16 CHERRY	31,607.00	31,047.00	3,473,402.00	53,029.00	3,589,086.00	10,395.00	6,976.00
17 CHEYENNE	55,313.00	438,757.00	198,580.00	40,672.00	733,322.00	9,193.00	0.00
18 CLAY	191,824.89	77,847.36	29,174.52	4,374.86	303,221.64	8,282.44	6,774.53
19 COLFAX	57,460.33	146,114.62	42,226.88	1,290.78	247,092.61	5,460.97	1,845.44
20 CUMING	39,287.11	267,731.23	28,862.57	12,470.99	348,351.91	7,389.68	401.26
21 CUSTER	204,542.79	194,612.53	1,203,871.41	11,111.43	1,614,138.16	16,267.46	4,733.75
22 DAKOTA	14,292.00	101,777.00	28,876.00	5,718.00	150,663.00	2,307.00	40.00
23 DAWES	11,440.43	121,443.65	654,633.76	5,629.46	793,147.30	5,777.21	80,787.40
24 DAWSON	268,614.88	40,772.19	268,325.33	24,008.44	601,720.84	8,988.95	0.00
25 DEUEL	19,259.01	180,831.23	69,293.49	236.60	269,620.34	0.00	0.00
26 DIXON	19,893.17	194,151.77	60,849.46	9,794.46	284,688.86	5,358.99	5,292.72
27 DODGE	89,392.00	182,777.00	17,918.00	18,801.00	308,889.00	7,127.00	0.00
28 DOUGLAS	11,008.33	63,469.08	6,103.54	8,068.46	88,649.41	1,343.40	1,040.73
29 DUNDY	118,835.00	101,197.00	353,254.00	4,312.00	577,597.00	5,087.00	216.00
30 FILLMORE	186,700.15	120,865.07	31,622.40	4,417.60	343,605.22	8,148.83	1,035.15
31 FRANKLIN	95,413.89	74,984.61	173,099.27	6,914.63	350,412.42	5,728.63	5,899.25
32 FRONTIER	63,364.00	174,092.00	362,443.00	1,017.00	600,916.00	0.00	0.00
33 FURNAS	55,979.37	195,127.94	176,393.62	13,539.67	441,040.60	7,512.87	5,073.75
34 GAGE	46,554.41	339,273.25	113,071.54	11,052.03	509,951.24	11,506.25	0.00
35 GARDEN	35,847.75	109,601.84	868,076.28	23,204.23	1,036,730.10	2,983.18	158.90
36 GARFIELD	16,789.00	10,174.00	322,167.00	8,951.00	358,082.00	1,878.00	2,190.00
37 GOSPER	81,888.00	61,206.00	137,576.00	967.00	281,637.00	4,625.00	0.00
38 GRANT	2,206.00	0.00	485,861.00	9,512.00	497,580.00	1,209.00	1,537.00
39 GREELEY	72,355.00	49,970.00	226,538.00	3,802.00	352,665.00	4,255.00	1,598.00
40 HALL	202,115.00	27,564.00	58,787.00	11,621.00	300,086.00	6,789.00	3,280.00
41 HAMILTON	248,076.99	43,742.87	28,123.91	4,877.76	324,821.52	7,519.37	1,156.30
42 HARLAN	80,598.00	107,672.00	124,667.00	5,535.00	318,471.00	6,751.00	1.00
43 HAYES	41,743.00	145,468.00	265,385.00	808.00	453,405.00	5,254.00	550.00
44 HITCHCOCK	34,893.00	190,834.00	202,884.00	6,946.00	435,557.00	5,182.00	948.00
45 HOLT	234,145.00	91,722.00	1,106,992.00	71,986.00	1,504,845.00	18,256.00	126.00
46 HOOKER	3,495.00	0.00	453,652.00	471.00	457,618.00	0.00	0.00
47 HOWARD	99,966.00	59,856.00	174,595.00	5,811.00	340,229.00	6,999.00	74.00
48 JEFFERSON	61,717.93	164,359.03	108,685.49	6,062.23	340,824.68	7,151.14	0.00
49 JOHNSON	12,783.40	131,260.23	79,857.09	1,480.81	225,381.53	5,031.66	1,031.81
50 KEARNEY	201,946.91	63,696.18	44,429.63	3,109.96	313,182.70	6,464.36	3,710.72
51 KEITH	90,426.00	132,802.00	400,443.00	16,409.00	640,080.00	5,223.00	41,887.00
52 KEYA PAHA	16,121.00	36,741.00	428,345.00	2,010.00	483,217.00	3,205.00	497.00
53 KIMBALL	33,761.75	270,343.26	279,792.40	7,294.05	591,191.47	5,335.19	640.00
54 KNOX	47,231.94	236,752.07	339,784.01	35,099.50	658,867.87	11,702.13	20,428.96
55 LANCASTER	14,540.91	305,678.43	75,770.81	12,717.42	408,707.57	6,935.04	22,657.83
56 LINCOLN	206,677.02	124,284.76	1,217,375.84	33,590.96	1,581,928.59	18,327.58	22,300.86
57 LOGAN	18,376.00	22,495.00	322,328.00	2,382.00	365,581.00	0.00	0.00
58 LOUP	13,804.22	9,745.47	321,078.78	4,983.85	349,612.32	1,080.01	11,698.58
59 MADISON	90,220.00	183,623.00	53,822.00	5,992.00	333,657.00	7,308.00	0.00
60 MCPHERSON	12,066.00	4,487.00	528,909.00	4,620.00	550,082.00	1,545.00	0.00
61 MERRICK	171,737.94	30,303.65	79,074.37	9,015.94	290,131.91	0.00	8,759.40
62 MORRILL	114,487.63	75,490.66	687,769.08	20,763.73	898,511.10	7,165.39	4,441.63
63 NANCE	60,793.91	83,022.85	117,866.13	6,417.76	268,100.65	5,820.36	3,260.70
64 NEMAHA	2,722.00	185,199.00	49,975.00	3,912.00	241,808.00	4,833.00	561.00
65 NUCKOLLS	55,950.88	162,879.30	129,234.83	825.62	348,890.63	8,629.88	1,690.33
66 OTOE	3,781.00	280,760.00	71,341.00	6,723.00	362,606.00	7,326.00	77.00
67 PAWNEE	467.00	139,203.00	118,241.00	2,913.00	260,824.00	5,164.00	0.00
68 PERKINS	130,089.00	324,232.00	88,781.00	6,081.00	549,182.00	91,556.00	263.00
69 PHELPS	239,008.36	28,926.77	43,067.09	3,514.61	314,516.84	7,719.51	4,715.34
70 PIERCE	118,039.00	146,868.00	73,735.00	4,589.00	343,231.00	7,876.00	0.00
71 PLATTE	158,531.80	174,737.15	51,231.55	7,019.30	391,519.81	8,404.50	0.37
72 POLK	141,660.00	74,931.00	44,967.00	1,739.00	263,297.00	5,709.00	18.00
73 RED WILLOW	57,165.81	180,223.49	193,772.91	5,050.36	436,212.57	7,285.51	0.00
74 RICHARDSON	1,958.00	233,068.00	76,985.00	16,890.00	328,900.00	5,898.00	2,240.00
75 ROCK	44,960.00	3,613.00	568,698.09	14,709.00	631,980.09	3,079.77	4,969.34
76 SALINE	89,646.00	187,216.00	64,887.00	1,971.00	343,720.00	7,682.00	0.00
77 SARPY	5,485.00	78,096.00	9,470.00	6,632.00	99,683.00	2,402.00	390.00
78 SAUNDERS	55,223.00	303,023.00	58,813.00	11,505.00	428,563.00	9,676.00	291.00
79 SCOTTS BLUFF	170,388.00	33,912.00	192,120.00	12,711.00	409,130.00	6,299.00	3,603.00
80 SEWARD	111,179.00	159,330.00	52,748.00	6,247.00	329,504.00	6,705.00	413.00
81 SHERIDAN	61,723.00	176,763.00	1,268,225.00	43,939.00	1,550,650.00	6,358.00	0.00
82 SHERMAN	71,336.00	56,045.00	210,235.00	4,906.00	342,523.00	8,240.00	8,688.00
83 SIOUX	40,758.00	42,535.00	1,075,352.00	46,177.00	1,204,821.00	3,726.00	107,469.00
84 STANTON	24,525.84	162,160.55	62,519.11	12,649.00	261,854.50	6,680.47	1,129.32
85 THAYER	120,735.04	139,283.51	82,052.71	3,329.92	345,401.18	8,039.80	720.00
86 THOMAS	3,049.00	0.00	368,791.00	2,084.00	373,925.00	29.00	2.00
87 THURSTON	9,158.10	154,592.30	14,687.11	6,618.56	185,056.07	3,476.67	51,755.66
88 VALLEY	84,729.00	49,317.00	208,463.00	3,843.00	346,353.00	5,061.00	7,057.00
89 WASHINGTON	10,529.00	171,547.00	16,154.00	15,558.00	213,787.00	3,750.00	1,400.00
90 WAYNE	29,973.10	203,642.86	28,894.82	2,863.99	265,374.78	6,105.27	0.00
91 WEBSTER	52,881.00	118,323.00	171,784.00	8,031.00	351,019.00	8,990.00	0.00
92 WHEELER	59,225.92	15,702.80	277,821.58	8,779.02	361,529.32	1,781.55	516.02
93 YORK	235,396.00	75,434.00	27,874.00	3,912.00	342,616.00	8,141.00	333.00
STATE TOTALS	7,506,239	11,798,521	25,966,890	959,906	46,231,558	637,169	503,775

Table 20 Record Counts (continued)

County Number & Name	Parcels		Acres		Personal Property Schedules		
	Greenbelt SpecialVal	Game&Parks WildLife Inlieu	Game&Parks WildLife Inlieu	Acres	PP Comm. #of sched.	PP Agric. #of sched.	Total PP Schedules
1 ADAMS	0	2	231.56	1,087	835	1,922	
2 ANTELOPE	0	8	978.12	370	913	1,283	
3 ARTHUR	0	0	0.00	29	99	128	
4 BANNER	0	7	1,925.20	75	170	245	
5 BLAINE	0	0	0.00	25	96	121	
6 BOONE	0	0	0.00	370	1,003	1,373	
7 BOX BUTTE	0	0	0.00	509	531	1,040	
8 BOYD	0	2	225.30	154	319	473	
9 BROWN	0	15	3,942.00	237	340	577	
10 BUFFALO	0	0	0.00	1,368	1,054	2,422	
11 BURT	0	0	0.00	566	623	1,189	
12 BUTLER	0	3	320.00	283	912	1,195	
13 CASS	4,892	10	812.41	592	532	1,124	
14 CEDAR	0	4	379.60	416	1,051	1,467	
15 CHASE	0	0	0.00	270	497	767	
16 CHERRY	0	16	3,486.00	254	537	791	
17 CHEYENNE	0	0	0.00	1,094	530	1,624	
18 CLAY	0	19	1,326.20	583	913	1,496	
19 COLFAX	0	0	0.00	446	717	1,163	
20 CUMING	41	2	82.93	507	976	1,483	
21 CUSTER	0	0	0.00	394	1,249	1,643	
22 DAKOTA	52	1	40.00	567	224	791	
23 DAWES	0	1	7.63	309	380	689	
24 DAWSON	21	6	212.43	883	922	1,805	
25 DEUEL	0	0	0.00	116	196	312	
26 DIXON	0	0	0.00	227	463	690	
27 DODGE	82	3	287.00	1,394	800	2,194	
28 DOUGLAS	1,666	0	0.00	13,799	345	14,144	
29 DUNDY	0	0	0.00	260	323	583	
30 FILLMORE	0	3	413.30	311	970	1,281	
31 FRANKLIN	0	0	0.00	143	507	650	
32 FRONTIER	0	0	0.00	175	419	594	
33 FURNAS	0	0	0.00	276	450	726	
34 GAGE	3,514	6	330.79	754	967	1,721	
35 GARDEN	99	0	0.00	131	286	417	
36 GARFIELD	0	0	0.00	130	226	356	
37 GOSPER	0	0	0.00	106	308	414	
38 GRANT	0	8	475.00	46	90	136	
39 GREELEY	0	0	0.00	112	419	531	
40 HALL	0	2	117.00	1,874	814	2,688	
41 HAMILTON	0	9	808.30	449	970	1,419	
42 HARLAN	0	0	0.00	245	475	720	
43 HAYES	0	2	98.00	55	279	334	
44 HITCHCOCK	0	0	0.00	385	340	725	
45 HOLT	0	5	740.00	656	1,455	2,111	
46 HOOKER	0	0	0.00	43	47	90	
47 HOWARD	0	4	601.00	212	708	920	
48 JEFFERSON	0	18	2,475.52	352	615	967	
49 JOHNSON	0	18	1,755.85	206	376	582	
50 KEARNEY	0	0	0.00	288	780	1,068	
51 KEITH	28	0	0.00	596	446	1,042	
52 KEYA PAHA	0	5	1,164.00	55	237	292	
53 KIMBALL	0	0	0.00	657	268	925	
54 KNOX	0	5	880.00	524	1,036	1,560	
55 LANCASTER	5,969	0	0.00	7,040	1,045	8,085	
56 LINCOLN	0	22	2,088.61	1,403	1,008	2,411	
57 LOGAN	0	0	0.00	27	107	134	
58 LOUP	0	13	1,592.20	15	130	145	
59 MADISON	0	9	1,044.00	1,678	947	2,625	
60 MCPHERSON	0	0	0.00	9	96	105	
61 MERRICK	0	4	214.67	492	858	1,350	
62 MORRILL	0	1	440.00	241	473	714	
63 NANCE	0	10	1,145.58	151	451	602	
64 NEMAHA	0	6	150.00	340	364	704	
65 NUCKOLLS	0	1	38.56	280	554	834	
66 OTOE	98	0	0.00	628	663	1,291	
67 PAWNEE	0	10	1,506.00	146	324	470	
68 PERKINS	0	0	0.00	200	507	707	
69 PHELPS	0	0	0.00	575	762	1,337	
70 PIERCE	0	0	0.00	355	862	1,217	
71 PLATTE	0	13	1,937.97	1,132	1,178	2,310	
72 POLK	0	1	79.00	263	777	1,040	
73 RED WILLOW	0	0	0.00	747	429	1,176	
74 RICHARDSON	0	10	459.00	338	524	862	
75 ROCK	0	3	337.00	120	284	404	
76 SALINE	0	2	310.77	492	768	1,260	
77 SARPY	1,537	0	0.00	2,303	232	2,535	
78 SAUNDERS	2,987	10	723.00	547	956	1,503	
79 SCOTTS BLUFF	30	15	4,390.00	1,385	798	2,183	
80 SEWARD	5	14	1,380.00	697	993	1,690	
81 SHERIDAN	0	4	0.00	316	601	917	
82 SHERMAN	0	1	0.00	171	535	706	
83 SIOUX	0	0	0.00	72	333	405	
84 STANTON	0	14	1,034.74	141	521	662	
85 THAYER	0	16	1,283.23	330	702	1,032	
86 THOMAS	0	0	293.00	38	59	97	
87 THURSTON	0	0	0.00	259	357	616	
88 VALLEY	0	0	0.00	253	496	749	
89 WASHINGTON	3,429	0	0.00	693	575	1,268	
90 WAYNE	0	0	0.00	424	597	1,021	
91 WEBSTER	0	3	449.00	167	418	585	
92 WHEELER	0	0	0.00	45	209	254	
93 YORK	0	8	1,098.00	722	1,088	1,810	
STATE TOTALS	24,450	374	46,109	61,200	53,619	114,819	

Table 21 2001 In Lieu of Taxes for Public Power Districts and Other In Lieu of Tax Payments

County Number & Name	PUBLIC POWER DISTRICTS				Other ⁽¹⁾
	City Occupation Tax	Fixed In Lieu	5% Gross Receipts	Total In Lieu Tax Payments	In Lieu Tax Payments
1 ADAMS	0.00	313.60	43,442.53	43,756.13	877.00
2 ANTELOPE	0.00	2,003.93	76,533.68	78,537.61	3,243.86
3 ARTHUR	0.00	0.00	0.00	0.00	0.00
4 BANNER	0.00	7.88	0.00	7.88	0.00
5 BLAINE	0.00	0.00	5,065.52	5,065.52	
6 BOONE	0.00	5,155.78	82,898.08	88,053.86	2,928.13
7 BOX BUTTE	309.07	0.00	0.00	309.07	0.00
8 BOYD	0.00	2,712.40	27,939.86	30,652.26	1,649.41
9 BROWN	0.00	3,231.67	75,799.85	79,031.52	8,973.50
10 BUFFALO	0.00	10,215.33	1,142,277.98	1,152,493.31	26,138.50
11 BURT	0.00	1,628.87	100,687.36	102,316.23	3,173.23
12 BUTLER	0.00	1,261.34	50,936.24	52,197.58	20,509.70
13 CASS	0.00	12,596.55	333,182.54	345,779.09	21,432.92
14 CEDAR	0.00	11,644.28	77,396.02	89,040.30	4,514.61
15 CHASE	0.00	0.00	0.00	0.00	0.00
16 CHERRY	0.00	859.72	20,726.56	21,586.28	21,207.54
17 CHEYENNE	0.00	0.00	62,811.42	62,811.42	0.00
18 CLAY	0.00	3,126.04	75,841.52	78,967.56	12,327.02
19 COLFAX	0.00	550.68	22,799.97	23,350.65	12,124.65
20 CUMING	0.00	786.37	9,208.19	9,994.56	3,392.45
21 CUSTER	0.00	262.52	12,918.84	13,181.36	3,536.54
22 DAKOTA	0.00	1,368.86	68,149.56	69,518.42	88.42
23 DAWES	0.00	13,153.22	193,887.97	207,041.19	9,162.92
24 DAWSON	0.00	11,159.21	42,752.22	53,911.43	39,668.42
25 DEUEL	0.00	654.98	13,754.03	14,409.01	0.00
26 DIXON	0.00	2,531.88	58,453.75	60,985.63	104.10
27 DODGE	0.00	7,490.08	114,724.01	122,214.09	7,608.84
28 DOUGLAS	322,775.10	640,355.34	14,127,152.30	15,090,282.74	0.00
29 DUNDY	0.00	0.00	4,734.48	4,734.48	6,207.55
30 FILLMORE	0.00	2,474.58	128,926.25	131,400.83	6,733.28
31 FRANKLIN	0.00	703.40	13,090.93	13,794.33	0.00
32 FRONTIER	0.00	292.46	16,098.81	16,391.27	0.00
33 FURNAS	0.00	860.26	13,513.68	14,373.94	0.00
34 GAGE	0.00	9,308.40	64,812.08	74,120.48	4,104.56
35 GARDEN	0.00	918.02	38,762.41	39,680.43	0.00
36 GARFIELD	0.00	14.28	0.00	14.28	10,171.04
37 GOSPER	0.00	1,368.54	20,150.11	21,518.65	1,348.84
38 GRANT	0.00	0.00	0.00	0.00	333.18
39 GREELEY	0.00	1,380.08	23,300.55	24,680.63	0.00
40 HALL	0.00	1,351.48	73,355.83	74,707.31	6,747.67
41 HAMILTON	0.00	4,899.52	149,250.97	154,150.49	7,500.96
42 HARLAN	0.00	2,534.44	85,047.84	87,582.28	0.00
43 HAYES	0.00	9,619.19	0.00	9,619.19	85.45
44 HITCHCOCK	0.00	314.00	30,474.99	30,788.99	0.00
45 HOLT	0.00	6,270.59	205,839.09	212,109.68	2,195.08
46 HOOKER	0.00	0.00	0.00	0.00	0.00
47 HOWARD	0.00	3,025.59	0.00	3,025.59	3,845.66
48 JEFFERSON	0.00	441.56	31,873.66	32,315.22	27,184.67
49 JOHNSON	0.00	208.50	27,964.12	28,172.62	13,861.49
50 KEARNEY	0.00	398.94	21,494.69	21,893.63	0.00
51 KEITH	0.00	11,229.90	210,761.75	221,991.65	0.00
52 KEYA PAHA	0.00	356.48	8,394.27	8,750.75	3,733.52
53 KIMBALL	0.00	0.00	0.00	0.00	0.00
54 KNOX	0.00	4,699.59	162,432.23	167,131.82	13,605.48
55 LANCASTER	0.00	899.64	53,137.28	54,036.92	66,003.37
56 LINCOLN	0.00	1,960.16	71,843.05	73,803.21	49,757.30
57 LOGAN	0.00	0.00	9,024.15	9,024.15	0.00
58 LOUP	0.00	0.00	6,687.96	6,687.96	4,259.10
59 MADISON	0.00	14,449.94	827,484.37	841,934.31	6,625.78
60 MCPHERSON	0.00	0.00	0.00	0.00	0.00
61 MERRICK	0.00	6,083.20	48,925.05	55,008.25	619.44
62 MORRILL	0.00	42.77	3,608.45	3,651.22	2,847.43
63 NANCE	0.00	6,445.84	51,333.22	57,779.06	7,217.26
64 NEMAHA	0.00	1,756.26	21,012.37	22,768.63	9,465.48
65 NUCKOLLS	0.00	1,821.64	24,597.54	26,419.18	146.14
66 OTOE	0.00	9,293.44	8,931.36	18,224.80	14,617.49
67 PAWNEE	0.00	2,518.86	55,220.87	57,739.73	15,217.39
68 PERKINS	0.00	1,188.79	0.00	1,188.79	0.00
69 PHELPS	0.00	547.73	50,449.49	50,997.22	0.00
70 PIERCE	0.00	428.88	34,113.01	34,541.89	0.00
71 PLATTE	0.00	9,798.99	610,415.62	620,214.61	21,531.41
72 POLK	0.00	1,220.89	53,092.79	54,313.68	1,058.16
73 RED WILLOW	0.00	9,440.60	332,713.18	342,153.78	0.00
74 RICHARDSON	0.00	2,873.43	65,883.11	68,756.54	21,999.42
75 ROCK	0.00	472.52	31,551.15	32,023.67	3,315.23
76 SALINE	0.00	15,782.08	1,341.34	17,123.42	2,698.88
77 SARPY	0.00	31,612.40	1,548,474.18	1,580,086.58	10,254.34
78 SAUNDERS	175.00	3,090.02	173,275.76	176,540.78	6,187.92
79 SCOTTS BLUFF	0.00	16,984.72	527,707.52	544,692.24	21,165.40
80 SEWARD	0.00	2,802.06	130,812.21	133,614.27	14,072.48
81 SHERIDAN	0.00	1,494.06	109,964.98	111,459.04	5,311.28
82 SHERMAN	0.00	1,939.98	55,636.58	57,576.56	0.00
83 SIOUX	0.00	8.83	0.00	8.83	0.00
84 STANTON	0.00	649.32	53,022.03	53,671.35	7,246.36
85 THAYER	0.00	3,340.93	31,865.63	35,206.56	11,736.44
86 THOMAS	0.00	13,077.34	0.00	13,077.34	0.00
87 THURSTON	0.00	2,468.68	50,357.69	52,826.37	0.00
88 VALLEY	700.88	1,260.26	0.00	1,961.14	0.00
89 WASHINGTON	0.00	8,153.82	324,312.05	332,465.87	38,622.00
90 WAYNE	0.00	59.80	0.00	59.80	0.00
91 WEBSTER	0.00	281.68	19,467.03	19,748.71	4,472.49
92 WHEELER	0.00	1,907.62	7,690.90	9,598.52	0.00
93 YORK	0.00	7,678.68	429,540.54	437,219.22	8,343.10
STATE TOTALS	323,960.05	979,576.19	23,993,111.20	25,296,647.44	665,111.28

(1) Other, includes in lieu tax payments for hospitals, game & parks, and housing authority

Table 22 History of Car Line and Air Carrier Taxes Distributed to Counties

Assessment Year ⁽¹⁾	Car Line ⁽²⁾			Air Carrier ⁽³⁾		
	1st Half	2nd Half	Total	1st Half	2nd Half	Total
1994	1,398,482.87	584,170.36	1,982,653.23	994,861.87	607,750.80	1,602,612.67
1995	1,739,756.77	717,368.93	2,457,125.70	715,955.22	578,273.53	1,294,228.75
1996	2,352,958.27	1,010,499.52	3,363,457.79	740,739.01	487,503.22	1,228,242.23
1997	2,362,826.29	1,127,069.25	3,489,895.54	689,987.22	572,655.82	1,262,643.04
1998	2,468,223.48	1,184,931.17	3,653,154.65	513,724.46	363,628.42	877,352.88
1999	3,203,584.81	990,785.13	4,194,369.94	493,794.15	437,831.14	931,625.29
2000	3,212,168.28	1,597,983.57	4,810,151.85	669,866.75	497,664.68	1,167,531.43
2001	(4)					

(1) Distribution of taxes occurs in the year following the assessment year

(2) Car Line taxes are distributed to counties' political subdivisions based upon railroad taxes levied, per section 684.

(3) Air Carrier taxes are distributed to county's general fund based upon all taxes levied for the county vs. state, per section 77-1250.

(4) 2001 car line & air carrier taxes distributed in 2002, information not available yet.

**Table 23 History of School Adjusted Value, certified by the Property Tax Administrator
to Department of Education, per section 79-1016**

STATE TOTALS: School Adjusted Value excluding duplication of elementary schools joined w/Class VI

Year	Estimated Motor Vehicle	Total Unadjusted Value	Annual %chg Unadjust val	Adjustment Amount	Annual %chg Adjustment amt	% Adjustment Amount is of Unadjust. Value	Total Adjusted Value	Annual %chg Adjusted val	Used in State Aid Calculations
1994	5,357,528,588	60,778,972,918		6,969,089,593		11.47%	67,748,062,511		1994-1995
1995	5,765,882,347	66,398,146,504	9.25%	3,090,158,823	-55.66%	4.65%	69,488,305,357	2.57%	1995-1996 and 1996-1997
1996	6,112,059,322	70,197,463,371	5.72%	3,905,725,285	26.39%	5.56%	74,103,188,661	6.64%	1997-1998
1997(1)	6,871,672,938	75,794,711,084	7.97%	3,736,678,421	-4.33%	4.93%	79,531,389,509	7.33%	1998-1999
1998(1)		74,666,790,310	-1.49%	3,489,818,267	-6.61%	4.67%	78,156,608,619	-1.73%	1999-2000
1999		81,116,924,861	8.64%	4,267,228,667	22.28%	5.26%	85,384,153,530	9.25%	2000-2001
2000		88,319,139,351	8.88%	3,430,279,674	-19.61%	3.88%	91,749,419,034	7.45%	2001-2002
2001		93,960,451,751	6.39%	4,455,945,098	29.90%	4.74%	98,416,396,796	7.27%	2002-2003

STATE TOTALS: School adjusted value for all base schools & Class VI schools as certified to Department of Education (2)

Year	Estimated Motor Vehicle	Total Unadjusted Value		Adjustment Amount		% Adjustment Amount is of Unadjust. Value	Total Adjusted Value		Used in State Aid Calculations
1994	5,570,422,180	64,371,048,639		7,470,595,719		11.61%	71,841,644,358		1994-1995
1995	6,001,226,457	70,179,878,286		3,313,616,479		4.72%	73,493,494,765		1995-1996 and 1996-1997
1996	6,354,261,702	74,210,655,384		4,174,661,661		5.63%	78,385,317,052		1997-1998
1997(1)	7,146,661,306	80,084,597,857		3,939,315,885		4.92%	84,023,913,738		1998-1999
1998(1)		78,602,432,399		3,657,935,380		4.65%	82,260,367,820		1999-2000
1999		84,872,895,838		4,478,727,183		5.28%	89,351,623,009		2000-2001
2000		92,344,926,091		3,600,247,328		3.90%	95,945,173,434		2001-2002
2001		98,251,818,396		4,739,041,397		4.82%	102,990,859,738		2002-2003

NOTES FOR CHARTS:

- 1) All years 1997 and prior, include estimated motor vehicle value; 1998 does not have motor vehicle value per LB 271 changes.
- 2) All years certified to Department of Education include all base schools Class I through V and Class VI high schools.
- 3) Unadjusted, Adjustment Amount, & Total Adjusted Value reflect all "recertifications" to Department of Education for corrections, appeals, etc.

Table 24 2001 Tax Equalization and Review Commission Levels of Value (2.5% Trimmed Sales)

		Residential			Commercial			Agricultural Unimproved*		
No	County	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1	Adams	99	12.29	103.29	100	17.81	112.52	77	19.11	101.54
2	Antelope	99	17.62	102.08	99	38.93	120.16	76	16.34	102.27
3	Arthur	**	**	**	**	**	**	**	**	**
4	Banner	**	**	**	No	Sales		75	12.62	104.57
5	Blaine	**	**	**	No	Sales		**	**	**
6	Boone	92	22.42	109.53	92	46.64	136.78	74	15.14	101.33
7	Box Butte	94	15.76	101.87	95	28.04	99.93	75	15.67	104.01
8	Boyd	98	52.34	131.85	**	**	**	74	22.61	114.26
9	Brown	93	20.02	101.49	92	49.85	106.25	74	23.99	100.99
10	Buffalo	98	5.42	101.22	98	3.42	99.94	76	11.11	101.21
11	Burt	95	14.28	102.78	94	20.69	94.23	77	15.27	103.33
12	Butler	94	5.85	99.82	97	7.88	102.24	75	15.15	100.66
13	Cass	94	13.13	100.39	93	12.38	100.06	77⁽¹⁾	12.00	108.00
14	Cedar	94	24.65	106.23	100	55.98	152.88	77	16.16	103.42
15	Chase	95	24.77	106.40	96	30.94	84.31	77	18.93	104.98
16	Cherry	99	4.94	100.12	92	28.40	107.31	75	23.05	102.73
17	Cheyenne	98	9.06	100.73	99	21.77	117.71	78	11.03	101.33
18	Clay (Amended)	92	21.19	105.52	96	30.27	98.70	76	12.90	104.43
19	Colfax	96	14.84	100.21	92	26.25	93.80	76	16.55	99.57
20	Cuming	94	15.57	102.07	95	32.88	118.90	74⁽²⁾	15.55	103.84
21	Custer	96	40.58	126.04	98	50.88	105.54	74	15.40	100.96
22	Dakota	96	14.03	100.16	96	37.83	115.08	77	19.34	101.05
23	Dawes	96	18.63	103.63	92	29.45	122.04	78	19.06	105.54
24	Dawson	96	16.64	101.64	100	19.13	100.65	74⁽³⁾	17.43	101.76
25	Deuel	94	29.55	112.55	96	17.23	105.64	76	10.03	99.55
26	Dixon	93	20.30	104.60	98	31.15	118.00	75	16.27	101.11
27	Dodge	93	18.12	102.19	95	29.96	98.76	77	22.78	102.33
28	Douglas	95	12.07	101.19	98	22.33	106.02	**	**	**
29	Dundy	96	30.42	112.38	100	37.61	109.64	76	17.44	99.58
30	Fillmore	100	7.17	101.10	97	12.84	101.99	76	13.93	101.11
31	Franklin	95	37.16	119.61	98	62.68	88.58	76	16.03	100.64
32	Frontier	94	25.37	103.05	92	32.70	105.04	75	15.41	96.68
33	Furnas	96	25.82	113.71	96	28.03	102.26	75	14.88	102.38
34	Gage	94	18.64	104.12	94	23.99	108.34	75⁽⁴⁾	16.87	99.61
35	Garden	99	26.01	113.22	96	6.94	99.67	76⁽⁵⁾	12.22	100.15
36	Garfield	100	15.88	105.96	97	12.68	111.61	78	17.26	95.91
37	Gosper	94	6.35	99.79	95	0.89	99.43	75	14.06	103.26
38	Grant	92	18.49	101.66	**	**	**	**	**	**
39	Greeley	94	21.79	104.83	94	44.45	84.91	77	14.01	102.29
40	Hall	93	11.90	100.19	93	21.13	98.51	74	20.49	101.04
41	Hamilton	98	7.96	100.97	96	22.36	106.05	75	13.54	99.68
42	Harlan	97	10.49	102.02	97	37.44	110.22	76	11.53	101.37
43	Hayes	96	51.11	136.16	**	**	**	74	16.13	99.86
44	Hitchcock	97	9.25	102.50	98	40.13	138.54	76	19.55	100.90
45	Holt	97	16.56	102.58	93	36.23	111.68	76	15.67	102.09
46	Hooker	99	20.00	110.57	**	**	**	**	**	**
47	Howard	96	25.06	101.45	94	49.79	121.29	77	19.36	103.70
48	Jefferson	96	10.95	101.76	92	18.19	112.29	75	10.63	102.51
49	Johnson	95	21.52	107.75	100	27.36	108.95	74	21.15	108.02
50	Kearney	95	14.36	100.03	96	25.10	109.68	77	14.61	104.88

Table 24 2001 Tax Equalization and Review Commission Levels of Value (2.5% Trimmed Sales)

		Residential			Commercial			Agricultural Unimproved*		
No	County	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
51	Keith	94	17.01	104.45	96	18.42	109.52	79	9.84	102.78
52	Keya Paha	100	26.16	109.75	**	**	**	76	13.49	98.36
53	Kimball	97	18.23	106.90	100	21.88	106.92	76	12.57	103.21
54	Knox	95	29.66	113.35	100	28.40	123.45	75	14.04	101.95
55	Lancaster	98	7.88	100.66	94	21.46	105.44	74⁽⁶⁾	25.93	104.83
56	Lincoln	94	11.86	102.88	97	16.81	107.37	77	21.88	101.46
57	Logan	96	26.82	99.24	**	**	**	74	23.83	105.27
58	Loup	100	9.63	104.94	**	**	**	**	**	**
59	Madison	92	12.67	101.10	95	26.12	89.60	77	18.59	102.66
60	McPherson	**	**	**	No	Sales		77	12.21	95.84
61	Merrick	94	14.38	102.29	96	44.02	133.45	78	13.79	102.05
62	Morrill	93	27.84	112.84	96	28.93	107.76	76	24.21	100.28
63	Nance	98	17.19	106.18	100	35.91	120.68	75	13.23	104.68
64	Nemaha	95	10.17	98.91	95	14.78	100.70	77	12.92	100.74
65	Nuckolls	95	17.82	108.82	96	28.47	121.16	77	19.49	102.70
66	Otoe	95	17.97	101.42	99	20.47	109.99	79⁽⁷⁾	—	—
67	Pawnee	92	49.05	133.33	97	19.36	120.29	77	24.91	103.63
68	Perkins	92	17.69	97.02	95	15.22	106.55	76	9.61	100.63
69	Phelps	95	17.42	106.10	96	26.73	112.99	77	15.83	104.39
70	Pierce	96	14.54	103.26	95	29.54	122.24	76	14.93	103.26
71	Platte	92	11.07	100.65	95	18.18	95.65	74	16.73	103.50
72	Polk	99	9.34	103.77	94	25.52	109.82	74	16.69	101.59
73	Red Willow	95	18.78	101.72	100	21.43	107.09	75	14.83	101.29
74	Richardson	97	17.19	105.96	96	23.20	120.29	74	14.66	106.05
75	Rock	95	33.18	117.50	95	19.44	102.18	80	23.76	111.80
76	Saline	92	9.16	102.12	98	36.02	114.91	74	18.07	107.13
77	Sarpy	97	4.78	100.20	97	10.94	100.17	77⁽⁸⁾	18.87	101.32
78	Saunders	94	30.44	82.75	97	29.37	98.74	75⁽⁹⁾	25.11	103.92
79	Scotts Bluff	96	16.51	103.31	96	22.79	98.82	74	20.04	100.71
80	Seward	94	10.36	101.33	99	11.15	122.91	80⁽¹⁰⁾	—	—
81	Sheridan	98	32.99	116.65	98	14.28	103.90	75	17.75	103.82
82	Sherman	95	31.99	119.47	95	25.62	96.30	74	9.73	101.41
83	Sioux	96	9.97	103.40	No	Sales		77	15.89	101.66
84	Stanton	96	16.11	102.63	95	18.67	105.83	77	16.73	101.01
85	Thayer	98	13.45	101.07	99	17.72	105.44	74	16.93	103.18
86	Thomas	96	41.25	116.11	**	**	**	**	**	**
87	Thurston	93	20.31	102.54	94	26.13	127.51	74	11.91	104.65
88	Valley	94	15.62	105.54	92	14.28	101.89	75	15.11	100.00
89	Washington	98	7.81	101.07	97	12.45	106.52	77⁽¹¹⁾	—	—
90	Wayne	95	9.98	101.02	92	20.33	106.64	75	13.02	100.56
91	Webster	100	9.90	100.44	100	14.49	99.93	79	16.92	101.48
92	Wheeler	92	29.91	113.58	**	**	**	74	17.83	99.09
93	York	98	5.05	100.27	97	10.77	103.49	76	7.76	101.41

* When all or a portion of the agricultural and horticultural land values in a county are subject to "Special Valuation" pursuant to Neb. Rev. Stat §77-1343 et. seq. the statistics will be in bold italicized print. please refer to the indicated endnote for an explanation of the reported statistics.

** Insufficient number of sales for reliable statistical analysis.

(see Endnotes following)

Table 24 2001 Tax Equalization and Review Commission Levels of Value (2.5% Trimmed Sales)
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Endnotes:

1. Cass County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.

2. Cuming County "Special Value" statistics reported. "Recapture Value" statistical analysis cannot be determined for 2001 based on 1 sale in the study period as shown in the 2001 Reports and Opinion of the Property Tax Administrator for Cuming County.

3. Dawson County "Special Value" statistics reported. "Recapture Value" reliable statistical analysis cannot be determined for 2001 based on 7 sales in the study period as shown in the 2001 Reports and Opinion of the Property Tax Administrator for Dawson

4. Gage County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.

5. Garden County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as testified to by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.

6. Lancaster County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence" for 2001.

7. Otoe County "Recapture Value" statistics reported. "Recapture Value" COD and PRD, as reported by the Property Tax Administrator, cannot at this time be determined for the 2.5% trimmed statistical report. "Special Value" reliable statistical analysis,

8. Sarpy County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "cannot be determined with any confidence for 2001.

9. Saunders County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis cannot be determined based on 11 sales in a three year study period.

10. Seward County "Recapture Value" statistics reported. "Recapture Value" COD and PRD, as reported by the Property Tax Administrator, cannot at this time be determined for the 2.5% trimmed statistical report. "Special Value" reliable statistical analy

11. Washington County "Recapture Value" statistics reported. "Recapture Value" COD and PRD, as reported by the Property Tax Administrator, cannot at this time be determined for the 2.5% trimmed statistical report. "Special Value" reliable statistical an
