

Table of Contents

Preface.....	i
Map of Nebraska Counties and Office Locations.....	ii
Office Addresses.....	iii
Table of Contents.....	iv

General Information

Purpose of the Property Assessment Division.....	1
Sections within the Property Assessment Division.....	2
Property Tax History.....	4
Summary of Legal/Legislative Actions	
General Overview	5
Real Property	5
Agricultural and Horticultural Land	5
Personal Property	7
Other Property “Assessment Structure” Changes	11
Other Property “Tax Policy” Changes	14
School Adjusted Value	15
Motor Vehicles	16
Homestead Exemption	16
Documentary Stamp Tax	18
2018 Legislation.....	20
Administration of Property Assessment & Taxation	22

Statistical Tables

Notes Regarding Statistical Tables.....	25
Definitions of Property Type Categories in Statistical Tables.....	26

Historical Data, Tables 1-6

Table 1	1867 to 2018 History of Assessed Valuation, Total Property Taxes Levied, & Average Rates	28
Table 2	2008 to 2018 History of Property Taxes Levied by Local Governments	29
Table 3A	2008 to 2018 Graph - Annual & Cumulative % Change Value, Taxes, Rates, & State Aid.....	30
Table 3B	2008 to 2018 Data for Graph – Value, Taxes, Rates & State Aid.....	31
Table 3C	2008 to 2018 State Aid History by Categories.....	32
Table 3D	2008 to 2018 Relationships between Property Taxes & State Aid	33
Table 4A	2008 to 2018 Cumulative % Change in Value for 93 Counties	34
Table 4B	2008 to 2018 Cumulative % Change in Taxes for 93 Counties	36
Table 5	2008 to 2018 History of Bond and Nonbond Property Taxes Levied.....	38

Table 6	2002 to 2018 History of Real Property Growth Value.....	40
----------------	---	----

Current & Prior Year, Tables 7-10

Table 7	2018 Value, Taxes Levied, and Average Rate	41
Table 8	2017 vs. 2018 % Change Value, Taxes, & Rates by County	42
Table 9	2018 Property Taxes Levied by Local Government Subdivisions, for 93 Counties..	44
Table 10	2017 vs. 2018 Number of Taxing Subdivisions by Type.....	46

Current Year Taxing Subdivisions Detail, Tables 11-18

Table 11	County Taxing Subdivisions	47
Table 12	School Systems 2018-2019 Cumulative Totals by System.....	48
Table 13	School Systems 2018-2019 Detail of Base Schools & Counties within each System	53
Table 14	School District Bonds 2018-2019	72
Table 15	Cities (sorted alphabetically by city name with associated county location).....	84
Table 16	Natural Resource Districts (NRD)	92
Table 17	Educational Service Units (ESU).....	95
Table 18	Community Colleges.....	99

93 Counties Analysis

Table 19	2018 Value & Taxes Levied by Taxing Subdivision & by Property Type, Population, Record Counts by Property Type, Agricultural Land Acres, & Levels of Value	101
-----------------	---	-----

Miscellaneous Data, Tables 20-26

Table 20	2018 Record Counts, Agricultural Land Acres, and Population by County	195
Table 21A	Public Power District In Lieu Of Taxes Paid in 2018.....	201
Table 21B	Other In Lieu Of Taxes Paid in 2018	202
Table 22	1992 to 2018 Car Line and Air Carrier Taxes Distributed to Counties	203
Table 23	1994 to 2018 History of School Adjusted Value, State Totals	204
Table 24	2018 Levels of Value per Tax Equalization & Review Commission	205
Table 25	Documentary Stamp Tax Summary	207
Table 26A	2017 vs. 2018 Homestead Exemptions & Tax Reimbursed.....	209
Table 26B	2017 & 2018 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied	211
Table 26C	2018 Homestead Exemption Applications Received & Processed, General Statistics.....	213
Table 26D	2018 Homestead Exemption – Average Residential Value	215
Table 27	2018 Property Tax Relief	217