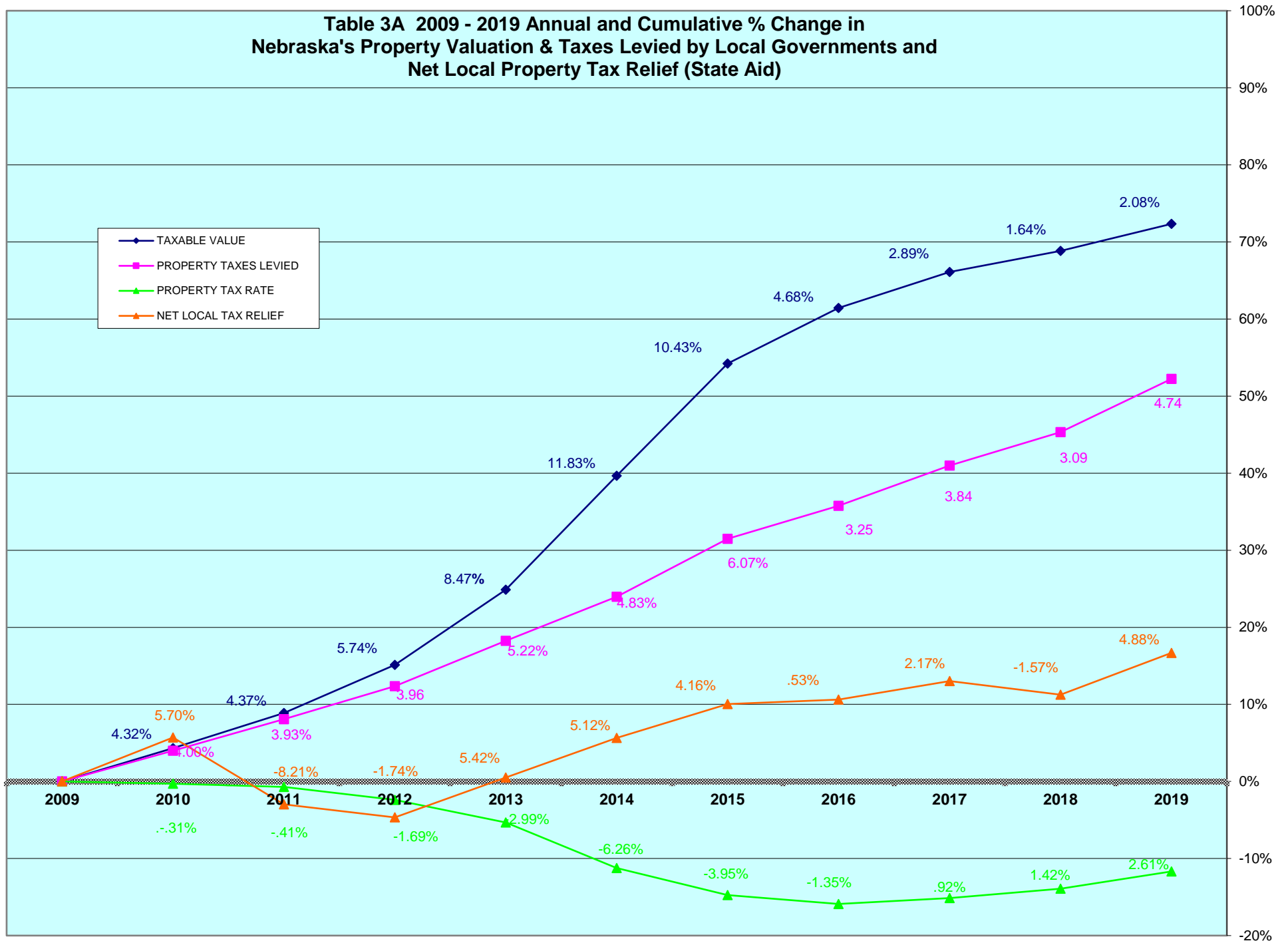


**Table 3A 2009 - 2019 Annual and Cumulative % Change in
Nebraska's Property Valuation & Taxes Levied by Local Governments and
Net Local Property Tax Relief (State Aid)**



**Table 3B Data for Graph; Annual & Cumulative % Change 2009-2019
Nebraska's Property Valuation & Taxes Levied by Local Governments**

| Year | Taxable Value | Annual % chg | Cumulative % chg | Taxes Levied | Annual % chg | Cumulative % chg | Average Tax Rate | Annual % chg | Cumulative % chg | Net Local Tax Relief ⁽¹⁾ | Annual % chg | Cumulative % chg |
|-------------|------------------------|--------------|------------------|-------------------------|--------------|------------------|------------------|--------------|------------------|-------------------------------------|--------------|------------------|
| 2009 | 147,626,212,873 | -- | -- | 2,876,126,176 | -- | -- | 1.9482% | -- | -- | 1,253,922,800 | -- | -- |
| 2010 | 154,005,148,221 | 4.32% | 4.32% | 2,991,080,851 | 4.00% | 4.00% | 1.9422% | -0.31% | -0.31% | 1,325,370,182 | 5.70% | 5.70% |
| 2011 | 160,728,246,466 | 4.37% | 8.88% | 3,108,747,898 | 3.93% | 8.09% | 1.9342% | -0.41% | -0.72% | 1,216,503,041 | -8.21% | -2.98% |
| 2012 | 169,958,724,711 | 5.74% | 15.13% | 3,231,879,749 | 3.96% | 12.37% | 1.9016% | -1.69% | -2.39% | 1,195,396,629 | -1.74% | -4.67% |
| 2013 | 184,353,161,915 | 8.47% | 24.88% | 3,400,720,239 | 5.22% | 18.24% | 1.8447% | -2.99% | -5.31% | 1,260,229,265 | 5.42% | 0.50% |
| 2014 | 206,170,399,495 | 11.83% | 39.66% | 3,565,078,704 | 4.83% | 23.95% | 1.7292% | -6.26% | -11.24% | 1,324,717,903 | 5.12% | 5.65% |
| 2015 | 227,668,925,779 | 10.43% | 54.22% | 3,781,433,467 | 6.07% | 31.48% | 1.6609% | -3.95% | -14.75% | 1,379,768,015 | 4.16% | 10.04% |
| 2016 | 238,324,364,379 | 4.68% | 61.44% | 3,904,884,977 | 3.26% | 35.77% | 1.6385% | -1.35% | -15.90% | 1,387,139,187 | 0.53% | 10.62% |
| 2017 | 245,203,340,134 | 2.89% | 66.10% | 4,054,737,530 | 3.84% | 40.98% | 1.6536% | 0.92% | -15.12% | 1,417,247,403 | 2.17% | 13.03% |
| 2018 | 249,234,881,561 | 1.64% | 68.83% | 4,179,992,372 | 3.09% | 45.33% | 1.6771% | 1.42% | -13.92% | 1,395,031,773 | -1.57% | 11.25% |
| 2019 | 254,420,007,333 | 2.08% | 72.34% | \$ 4,378,148,328 | 4.74% | 52.22% | 1.7208% | 2.61% | -11.67% | 1,463,051,196 | 4.88% | 16.68% |

NOTES:

(1) Net Local Tax Relief is state aid excluding homestead exemption & property tax credit amounts, as these amount are included in taxes levied.

Sources: State Aid/Local Property Tax Relief figures are for fiscal years, e.g., 2019 = FY 2019-2020, per DAS Budget Division March 2020.
Value, Taxes, and Tax Rates from Certificates of Taxes Levied Reports (CTL), filed with Property Assessment Division.

Table 3C 2009 to 2019 State Aid History, By Categories

| | FY2009-10 Actual | FY2010-11 Actual | FY2011-12 Actual | FY2012-13 Actual | FY2013-14 Actual | FY2014-15 Actual | FY2015-16 Actual | FY2016-17 Actual | FY2017-18 Actual | FY2018-19 Actual | FY2019-2020 Appropriation |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------|
| Aid to Municipalities | 11,482,763 | 10,964,566 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local Transit Assistance | | | | | | | | | | | |
| Total Municipalities | 11,482,763 | 10,964,566 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aid to Counties | 4,841,719 | 4,623,222 | 0 | 0 | 0 | 0 | | | | | |
| County Tax Relief Program | 1,500,000 | 1,396,500 | 0 | 0 | 0 | 0 | | | | | |
| Jail Reimbursement Assistance | 3,812,250 | 3,640,210 | 0 | 0 | 0 | 0 | | | | | |
| Local Prosecution Aid | | | | | | | | | | | |
| County Juvenile Services Aid | 1,516,637 | 1,479,993 | 1,420,773 | 1,434,096 | 2,269,438 | 4,341,880 | 5,829,848 | 5,834,471 | 5,459,485 | 5,388,201 | 6,048,000 |
| County Justice Reinvestment Grants | | | | | | | | | | 443,701 | 492,919 |
| Juvenile Planning Grants | | | | | | | | | | | |
| Indigent Defense | | | | | | | | | | | |
| Total Counties | 11,670,606 | 11,139,925 | 1,420,773 | 1,434,096 | 2,269,438 | 4,341,880 | 5,829,848 | 5,834,471 | 5,459,485 | 5,831,902 | 6,540,919 |
| Teacher Salary Aid | | | | | | | | | | | |
| State Aid to Schools (TEEOSA) | 893,839,639 | 972,631,575 | 881,998,643 | 852,080,043 | 906,581,331 | 931,790,088 | 973,036,625 | 979,304,508 | 998,741,754 | 974,507,975 | 1,036,237,766 |
| Option Enrollment Transportation | | | | | | | | | | | |
| Special Education | 183,447,623 | 178,769,902 | 183,657,518 | 191,361,521 | 201,799,659 | 212,062,832 | 219,112,160 | 222,063,117 | 224,445,005 | 226,526,585 | 228,791,851 |
| School Lunch | 410,560 | 392,032 | 392,032 | 392,032 | 392,032 | 392,031 | 392,031 | 376,351 | 392,032 | 376,351 | 392,032 |
| School Breakfast Reimbursement | 412,071 | 438,283 | 451,927 | 386,501 | 517,470 | 505,323 | 540,557 | 538,600 | 609,524 | 617,898 | 617,898 |
| Summer Food Service | | | | | 140,000 | 102,896 | 43,854 | 32,681 | 32,681 | 126,400 | 90,000 |
| Master Teacher Program Aid | | | 0 | 0 | 0 | 0 | 344,975 | 0 | 0 | 0 | 0 |
| Early Childhood Programs | 3,204,686 | 3,286,856 | 2,920,885 | 3,423,668 | 4,118,572 | 8,823,588 | 5,578,831 | 8,419,357 | 7,205,890 | 8,436,823 | 8,788,357 |
| Vocational & Adult Education | 263,509 | 207,301 | 223,359 | 166,919 | 127,600 | 213,829 | 214,664 | 197,129 | 193,543 | 206,077 | 214,664 |
| Tuition Reimbursmnt (Ed) | | | | | | | | | | | |
| Geography Education | | | | | | | | | | | |
| Multicultural Education | | | | | | | | | | | |
| Teacher Certification | | | | | | | | | | | |
| School Reorganization Studies | | | | | | | | | | | |
| ESU Nurses | | | | | | | | | | | |
| Nurturing Health Behaviors | | | | | | | | | 400,000 | 384,000 | 400,000 |
| Learning Community Aid | 1,000,000 | 882,275 | 882,275 | 882,275 | 725,000 | 725,000 | 500,000 | 500,000 | 500,000 | 470,000 | 470,000 |
| ESU Core Services/Technology | 15,887,570 | 14,791,327 | 14,051,761 | 14,051,761 | 13,761,396 | 14,051,761 | 13,761,396 | 13,221,949 | 13,357,604 | 13,085,000 | 13,352,558 |
| School Revenue Loss Mitigation | | | | | | | | | | | |
| Gifted Education/High Ability Learners | 2,336,921 | 2,175,673 | 2,175,673 | 2,175,673 | 2,230,065 | 2,285,816 | 2,342,961 | 2,342,962 | 2,342,962 | 2,202,384 | 2,342,962 |
| Hardship Fund | | | | | | | | | | | |
| Wards of the Court | 17,106,298 | 16,265,017 | 14,776,399 | 13,823,142 | 14,295,518 | 12,484,031 | 16,234,453 | 12,935,385 | 19,320,912 | 15,991,381 | 15,052,590 |
| Teacher World Aid | | | | | | | | | | | |
| Economic Education Aid | | | | | | | | | | | |
| School Employees Retirement | 24,390,359 | 25,231,356 | 26,793,771 | 27,348,851 | 21,886,230 | 41,898,477 | 42,944,099 | 44,577,501 | 45,928,328 | 47,693,123 | 49,212,208 |
| Total Education | 1,142,299,236 | 1,215,071,597 | 1,128,324,243 | 1,106,092,386 | 1,166,574,873 | 1,225,335,672 | 1,275,046,605 | 1,284,509,540 | 1,313,470,235 | 1,290,623,997 | 1,355,962,886 |
| Community Colleges | 86,966,256 | 86,758,025 | 86,758,025 | 87,870,147 | 91,384,953 | 95,040,351 | 98,891,562 | 96,795,176 | 98,317,683 | 98,575,874 | 100,547,391 |
| LB 881 Comm. College Aid | | | | | | | | | | | |
| Total Community Colleges | 86,966,256 | 86,758,025 | 86,758,025 | 87,870,147 | 91,384,953 | 95,040,351 | 98,891,562 | 96,795,176 | 98,317,683 | 98,575,874 | 100,547,391 |
| Natural Resources Districts | 1,503,939 | 1,436,069 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Homestead Exemption | 65,569,800 | 68,607,607 | 67,574,378 | 67,229,038 | 64,730,230 | 67,257,394 | 71,448,249 | 74,818,923 | 81,288,400 | 85,411,254 | 88,700,000 |
| LB 881/367 Property Tax Credit | 114,346,176 | 113,689,195 | 113,843,519 | 113,888,038 | 114,429,015 | 139,463,600 | 202,338,646 | 202,153,728 | 222,364,662 | 222,415,960 | 275,000,000 |
| Personal Property Tax Credit | | | | | | | | 13,319,778 | 14,132,163 | 14,200,000 | 14,400,000 |
| Statewide Total | 1,433,838,775 | 1,507,666,984 | 1,397,920,938 | 1,376,513,705 | 1,439,388,510 | 1,531,438,897 | 1,653,554,910 | 1,677,431,616 | 1,735,032,628 | 1,717,058,987 | 1,841,151,196 |
| Net Local Relief excluding Homestead & PTX Credit | \$1,253,922,800 | \$1,325,370,182 | \$1,216,503,041 | \$1,195,396,629 | \$1,260,229,265 | \$1,324,717,903 | \$1,379,768,015 | \$1,387,139,187 | \$1,417,247,403 | \$1,395,031,773 | \$1,463,051,196 |

Source: NE DAS, Budget Division

Table 3D 2009 to 2019 Relationships between Property Taxes and Local Tax Relief (State Aid)

| Relationship between Taxes Levied, plus Motor Vehicle Tax ⁽¹⁾ and Net Local Tax Relief ⁽²⁾ | | | | | | | | | | | | |
|--|---|--------------------------------|-------------------------------|-----------------|------------------|--|-----------------|------------------|--|-----------------|------------------|---|
| Year | Taxes Levied w/o Motor Veh. ⁽¹⁾ | MV Tax & fee ⁽¹⁾ | Total Taxes Levied PLUS MV | Annual % chg | Cumltv. % chg | Net Local Tax Relief ⁽²⁾ | Annual % chg | Cumltv. % chg | Taxes Levied + MV Plus NET Local Relief | Annual % chg | Cumltv. % chg | Split between PropTax + MV NET Local Relief |
| 2009 | 2,876,126,176 | 220,070,943 | 3,096,197,119 | | | 1,253,922,800 | | | 4,350,119,919 | | | 71% 29% |
| 2010 | 2,991,080,851 | 220,689,177 | 3,211,770,028 | 3.73% | 3.73% | 1,325,370,182 | 5.70% | 5.70% | 4,537,140,210 | 4.30% | 4.30% | 71% 29% |
| 2011 | 3,108,747,989 | 225,775,586 | 3,334,523,575 | 3.82% | 7.70% | 1,216,503,041 | -8.21% | -2.98% | 4,551,026,616 | 0.31% | 4.62% | 73% 27% |
| 2012 | 3,231,879,749 | 230,140,919 | 3,462,020,668 | 3.82% | 11.82% | 1,195,396,629 | -1.74% | -4.67% | 4,657,417,297 | 2.34% | 7.06% | 74% 26% |
| 2013 | 3,400,720,239 | 240,581,107 | 3,641,301,346 | 5.18% | 17.61% | 1,260,229,265 | 5.42% | 0.50% | 4,901,530,611 | 5.24% | 12.68% | 74% 26% |
| 2014 | 3,565,078,704 | 251,776,420 | 3,816,855,124 | 4.82% | 23.28% | 1,324,717,903 | 5.12% | 5.65% | 5,141,573,027 | 4.90% | 18.19% | 74% 26% |
| 2015 | 3,781,433,467 | 265,046,106 | 4,046,479,573 | 6.02% | 30.69% | 1,379,768,015 | 4.16% | 10.04% | 5,426,247,588 | 5.54% | 24.74% | 75% 25% |
| 2016 | 3,904,884,977 | 277,084,448 | 4,181,969,425 | 3.35% | 35.07% | 1,387,139,187 | 0.53% | 10.62% | 5,569,108,612 | 2.63% | 28.02% | 75% 25% |
| 2017 | 4,054,737,530 | 291,839,945 | 4,346,577,475 | 3.94% | 40.38% | 1,417,247,403 | 2.17% | 13.03% | 5,763,824,878 | 3.50% | 32.50% | 75% 25% |
| 2018 | 4,179,992,372 | 302,348,840 | 4,482,341,212 | 3.12% | 44.77% | 1,395,031,773 | -1.57% | 11.25% | 5,877,372,985 | 1.97% | 35.11% | 76% 24% |
| 2019 | \$4,378,148,328 | 316,389,922 | \$4,694,538,250 | 4.73% | 51.62% | \$ 1,463,051,196 | 4.88% | 16.68% | \$6,157,589,446 | 4.77% | 41.55% | 76% 24% |

| Tax Relief Hmstd & Tax Credit ⁽²⁾ |
|---|
| 179,915,975 |
| 182,296,802 |
| 181,417,897 |
| 181,117,076 |
| 179,159,245 |
| 206,720,994 |
| 273,786,895 |
| 290,292,429 |
| 317,785,225 |
| 322,027,214 |
| 378,100,000 |

| Relationship between Property Taxes, excluding MV ⁽¹⁾ and Net Local Tax Relief ⁽²⁾ | | | | | | | | | | |
|--|---|-----------------|------------------|--|-----------------|------------------|--|-----------------|------------------|---|
| Year | Taxes Levied w/o Motor Veh. ⁽¹⁾ | Annual % chg | Cumltv. % chg | NET Local Tax Relief ⁽²⁾ | Annual % chg | Cumltv. % chg | Prop Taxes w/o MV Plus Net Local Relief | Annual % chg | Cumltv. % chg | Split between PropTax w/o MV Net Local Relief |
| 2009 | 2,876,126,176 | | | 1,253,922,800 | | | 4,130,048,976 | | | 70% 30% |
| 2010 | 2,991,080,851 | 4.00% | 4.00% | 1,325,370,182 | 5.70% | 5.70% | 4,316,451,033 | 4.51% | 4.51% | 69% 31% |
| 2011 | 3,108,747,898 | 3.93% | 8.09% | 1,216,503,041 | -8.21% | -2.98% | 4,325,250,939 | 0.20% | 4.73% | 72% 28% |
| 2012 | 3,231,879,749 | 3.96% | 12.37% | 1,195,396,629 | -1.74% | -4.67% | 4,427,276,378 | 2.36% | 7.20% | 73% 27% |
| 2013 | 3,400,720,239 | 5.22% | 18.24% | 1,260,229,265 | 5.42% | 0.50% | 4,660,949,504 | 5.28% | 12.85% | 73% 27% |
| 2014 | 3,565,078,704 | 4.83% | 23.95% | 1,324,717,903 | 5.12% | 5.65% | 4,889,796,607 | 4.91% | 18.40% | 73% 27% |
| 2015 | 3,781,433,467 | 6.07% | 31.48% | 1,379,768,015 | 4.16% | 10.04% | 5,161,201,482 | 5.55% | 24.97% | 73% 27% |
| 2016 | 3,904,884,977 | 3.26% | 35.77% | 1,387,139,187 | 0.53% | 10.62% | 5,292,024,164 | 2.53% | 28.13% | 74% 26% |
| 2017 | 4,054,737,530 | 3.84% | 40.98% | 1,417,247,403 | 2.17% | 13.03% | 5,471,984,933 | 3.40% | 32.49% | 74% 26% |
| 2018 | 4,179,992,372 | 3.09% | 45.33% | 1,395,031,773 | -1.57% | 11.25% | 5,575,024,145 | 1.88% | 34.99% | 75% 25% |
| 2019 | \$4,378,148,328 | 4.74% | 52.22% | \$ 1,463,051,196 | 4.88% | 16.68% | \$5,841,199,524 | 4.77% | 41.43% | 75% 25% |

| Relationship between School Non-Bond Taxes Levied (plus Motor Vehicle Tax ⁽¹⁾) and Total Local Education Tax Relief ⁽²⁾ & ⁽³⁾ | | | | | | | | | | | | |
|---|--|---------------------------------------|---------------------------------|-----------------|------------------|--|-----------------|------------------|--|-----------------|------------------|--|
| Year | School Non-bond Tax w/o Motor Veh. ⁽¹⁾ | Sch Non-bond MV tax ⁽¹⁾ | School non-bond PropTax + MV | Annual % chg | Cumltv. % chg | Total Education Tax Relief ⁽³⁾ | Annual % chg | Cumltv. % chg | Sch non-bond tax+MV PLUS Educ. Relief | Annual % chg | Cumltv. % chg | Split between SchnonbndTx+MV Local Educ Relief |
| 2009 | 1,550,026,699 | 120,675,819 | 1,670,702,518 | | | 1,142,299,236 | | | 2,813,001,754 | | | 59% 41% |
| 2010 | 1,608,710,663 | 120,945,959 | 1,729,656,622 | 3.53% | 3.53% | 1,215,071,597 | 6.37% | 6.37% | 2,944,728,219 | 4.68% | 4.68% | 59% 41% |
| 2011 | 1,670,939,160 | 123,803,858 | 1,794,743,018 | 3.76% | 7.42% | 1,128,324,243 | -7.14% | -1.22% | 2,923,067,261 | -0.74% | 3.91% | 61% 39% |
| 2012 | 1,749,387,779 | 126,289,015 | 1,875,676,794 | 4.51% | 12.27% | 1,106,092,386 | -1.97% | -3.17% | 2,981,769,180 | 2.01% | 6.00% | 63% 37% |
| 2013 | 1,846,769,945 | 132,288,958 | 1,979,058,903 | 5.51% | 18.46% | 1,166,574,873 | 5.47% | 2.13% | 3,145,633,776 | 5.50% | 11.82% | 63% 37% |
| 2014 | 1,953,814,888 | 138,509,485 | 2,092,324,373 | 5.72% | 25.24% | 1,225,335,672 | 5.04% | 7.27% | 3,317,660,045 | 5.47% | 17.94% | 63% 37% |
| 2015 | 2,076,688,870 | 146,091,290 | 2,222,780,160 | 6.23% | 33.04% | 1,275,046,605 | 4.06% | 11.62% | 3,497,826,765 | 5.43% | 24.34% | 64% 36% |
| 2016 | 2,135,898,059 | 152,884,291 | 2,288,782,350 | 2.97% | 37.00% | 1,284,509,540 | 0.74% | 12.45% | 3,573,291,890 | 2.16% | 27.03% | 64% 36% |
| 2017 | 2,203,697,751 | 161,404,394 | 2,365,102,145 | 3.33% | 41.56% | 1,313,470,235 | 2.25% | 14.98% | 3,678,572,380 | 2.95% | 30.77% | 64% 36% |
| 2018 | 2,263,574,363 | 167,318,624 | 2,430,892,987 | 2.78% | 45.50% | 1,290,623,997 | -1.74% | 12.98% | 3,721,516,984 | 1.17% | 32.30% | 65% 35% |
| 2019 | \$2,352,619,815 | \$175,420,223 | \$2,528,040,038 | 4.00% | 51.32% | \$1,355,962,886 | 5.06% | 18.70% | \$3,884,002,924 | 4.37% | 38.07% | 65% 35% |

(1) Motor Vehicle (MV) Taxes based on a tax & fee basis per information from Dept. of Motor Vehicle and Dept. of Transportation. The portion of MV taxes for School Districts is estimated at 60% without fee.

(2) Net local tax relief excludes homestead exemption and property tax credit amounts, as these amounts are included in taxes levied. DAS Budget Division.

(3) Total local education tax relief includes state aid for K-12 schools (TEEOSA) and all other forms of education aid (e.g., special education).