

## Table of Contents

|   |     |
|---|-----|
| Preface.....  | i   |
| Map of Nebraska Counties and Office Locations.....  | ii  |
| Office Addresses.....   | iii |
| Table of Contents.....  | iv  |
| <br>  |     |
| <b><u>General Information</u></b>   |     |
| 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.....  | 8   |
| Other Property “Assessment Structure” Changes.....  | 11  |
| Other Property “Tax Policy” Changes.....  | 15  |
| School Adjusted Value.....  | 16  |
| Motor Vehicles.....   | 17  |
| Homestead Exemption.....  | 17  |
| Documentary Stamp Tax.....  | 20  |
| 2020 Legislation.....   | 21  |
| Administration of Property Assessment & Taxation.....   | 23  |
| <br>  |     |
| <b><u>Statistical Tables</u></b>  |     |
| Notes Regarding Statistical Tables.....   | 26  |
| Definitions of Property Type Categories in Statistical Tables.....  | 27  |
| <br>  |     |
| <b><u>Historical Data, Tables 1-6</u></b>   |     |
| <b>Table 1</b> 1867 to 2020 History of Assessed Valuation, Total Property Taxes Levied,<br>& Average Rates..... | 29  |
| <b>Table 2</b> 2009 to 2020 History of Property Taxes Levied by Local Governments.....                          | 30  |
| <b>Table 3A</b> 2009 to 2020 Graph - Annual & Cumulative % Change Value, Taxes, Rates, &<br>State Aid.....      | 31  |
| <b>Table 3B</b> 2009 to 2020 Data for Graph – Value, Taxes, Rates & State Aid.....                              | 32  |
| <b>Table 3C</b> 2009 to 2020 State Aid History by Categories.....   | 33  |
| <b>Table 3D</b> 2009 to 2020 Relationships between Property Taxes & State Aid.....                              | 34  |
| <b>Table 4A</b> 2009 to 2020 Cumulative % Change in Value for 93 Counties.....                                  | 35  |
| <b>Table 4B</b> 2009 to 2020 Cumulative % Change in Taxes for 93 Counties.....                                  | 36  |
| <b>Table 5</b> 2009 to 2020 History of Bond and Nonbond Property Taxes Levied.....                              | 39  |

|                |   |    |
|----------------|---|----|
| <b>Table 6</b> | 2002 to 2020 History of Real Property Growth Value..... | 41 |
|----------------|---|----|

**Current & Prior Year, Tables 7-10**

|                 |  |    |
|-----------------|--|----|
| <b>Table 7</b>  | 2020 Value, Taxes Levied, and Average Rate .....                               | 42 |
| <b>Table 8</b>  | 2019 vs. 2020 % Change Value, Taxes, & Rates by County .....                   | 43 |
| <b>Table 9</b>  | 2020 Property Taxes Levied by Local Government Subdivisions, for 93 Counties.. | 45 |
| <b>Table 10</b> | 2019 vs. 2020 Number of Taxing Subdivisions by Type.....                       | 47 |

**Current Year Taxing Subdivisions Detail, Tables 11-18**

|                 |   |     |
|-----------------|---|-----|
| <b>Table 11</b> | County Taxing Subdivisions .....  | 48  |
| <b>Table 12</b> | School Systems 2020-2021 Cumulative Totals by System.....                           | 49  |
| <b>Table 13</b> | School Systems 2020-2021 Detail of Base Schools & Counties within each System ..... | 54  |
| <b>Table 14</b> | School District Bonds 2020-2021 .....   | 73  |
| <b>Table 15</b> | Cities (sorted alphabetically by city name with associated county location).....    | 85  |
| <b>Table 16</b> | Natural Resource Districts (NRD) .....  | 93  |
| <b>Table 17</b> | Educational Service Units (ESU).....  | 96  |
| <b>Table 18</b> | Community Colleges.....   | 100 |

**93 Counties Analysis**

|                 |   |     |
|-----------------|---|-----|
| <b>Table 19</b> | 2020 Value & Taxes Levied by Taxing Subdivision & by Property Type, Population, Record Counts by Property Type, Agricultural Land Acres, & Levels of Value .... | 102 |
|-----------------|---|-----|

**Miscellaneous Data, Tables 20-26**

|                  |  |     |
|------------------|--|-----|
| <b>Table 20</b>  | 2020 Record Counts, Agricultural Land Acres, and Population by County .....            | 196 |
| <b>Table 21A</b> | Public Power District In Lieu Of Taxes Paid in 2020.....                               | 202 |
| <b>Table 21B</b> | Other In Lieu Of Taxes Paid in 2020 .....  | 203 |
| <b>Table 22</b>  | 1992 to 2020 Car Line and Air Carrier Taxes Distributed to Counties .....              | 204 |
| <b>Table 23</b>  | 1994 to 2020 History of School Adjusted Value, State Totals .....                      | 205 |
| <b>Table 24</b>  | 2020 Levels of Value per Tax Equalization & Review Commission .....                    | 207 |
| <b>Table 25</b>  | Documentary Stamp Tax Summary .....  | 208 |
| <b>Table 26A</b> | 2019 vs. 2020 Homestead Exemptions & Tax Reimbursed.....                               | 210 |
| <b>Table 26B</b> | 2019 & 2020 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied ..... | 212 |
| <b>Table 26C</b> | 2020 Homestead Exemption Applications Received & Processed, General Statistics.....    | 214 |
| <b>Table 26D</b> | 2020 Homestead Exemption – Average Residential Value .....                             | 216 |
| <b>Table 27</b>  | 2020 Property Tax Relief .....   | 218 |