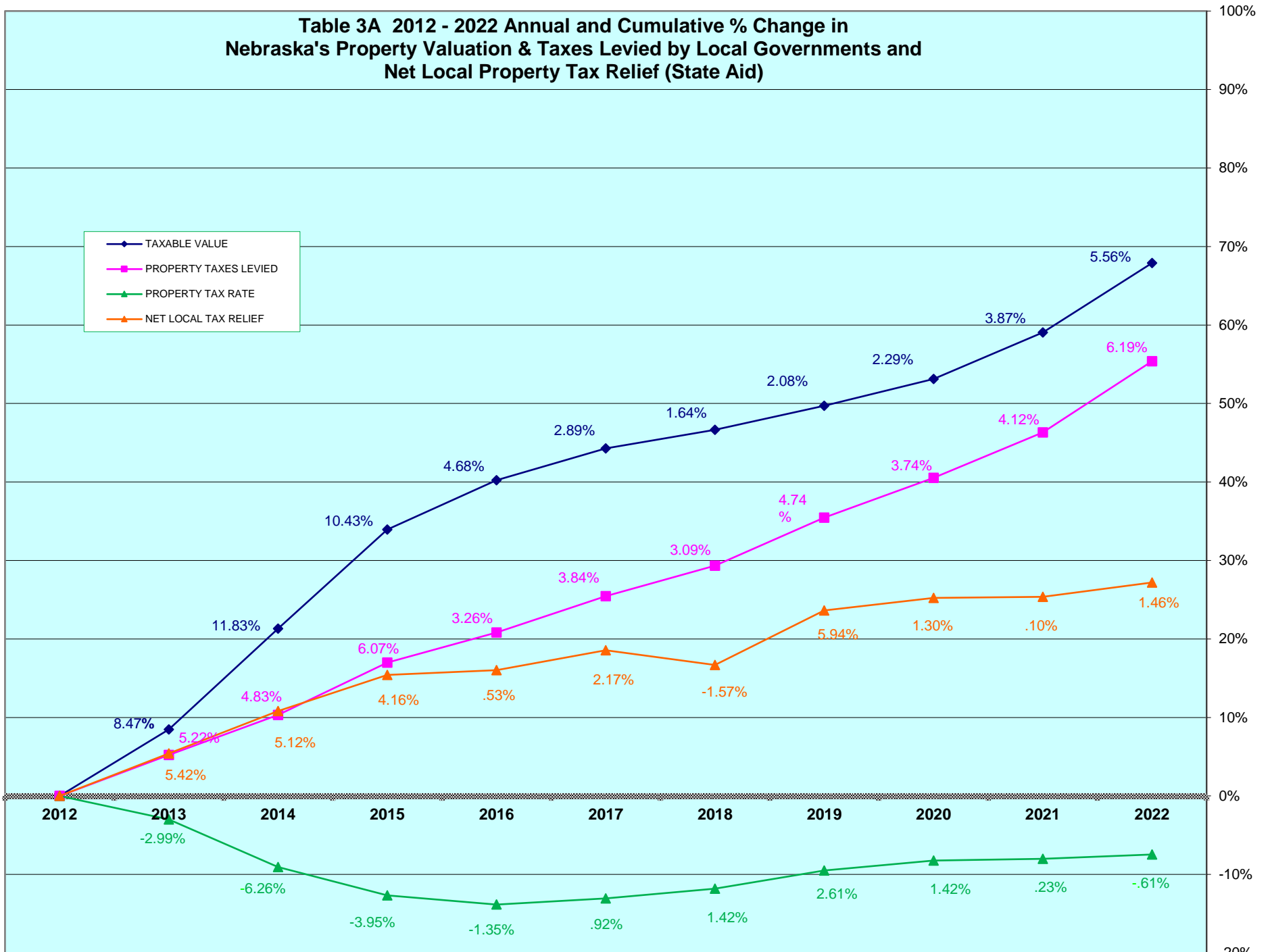


**Table 3A 2012 - 2022 Annual and Cumulative % Change in
Nebraska's Property Valuation & Taxes Levied by Local Governments and
Net Local Property Tax Relief (State Aid)**



**Table 3B Data for Graph; Annual & Cumulative % Change 2012-2022
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) & (2)}	Annual % chg	Cumulative % chg
2012	169,958,724,711			3,231,879,749			1.9016%			1,195,396,629		
2013	184,353,161,915	8.47%	8.47%	3,400,720,239	5.22%	5.22%	1.8447%	-2.99%	-2.99%	1,260,229,265	5.42%	5.42%
2014	206,170,399,495	11.83%	21.31%	3,565,078,704	4.83%	10.31%	1.7292%	-6.26%	-9.07%	1,324,717,903	5.12%	10.82%
2015	227,668,925,779	10.43%	33.96%	3,781,433,467	6.07%	17.00%	1.6609%	-3.95%	-12.66%	1,379,768,015	4.16%	15.42%
2016	238,324,364,379	4.68%	40.22%	3,904,884,977	3.26%	20.82%	1.6385%	-1.35%	-13.84%	1,387,139,187	0.53%	16.04%
2017	245,203,340,134	2.89%	44.27%	4,054,737,530	3.84%	25.46%	1.6536%	0.92%	-13.04%	1,417,247,403	2.17%	18.56%
2018	249,234,881,561	1.64%	46.64%	4,179,992,372	3.09%	29.34%	1.6771%	1.42%	-11.81%	1,395,031,773	-1.57%	16.70%
2019	254,420,007,333	2.08%	49.70%	4,378,148,328	4.74%	35.47%	1.7208%	2.61%	-9.51%	1,477,844,456	5.94%	23.63%
2020	260,240,097,486	2.29%	53.12%	4,541,712,238	3.74%	40.53%	1.7452%	1.42%	-8.22%	1,497,047,775	1.30%	25.23%
2021	270,323,853,894	3.87%	59.05%	4,728,843,465	4.12%	46.32%	1.7493%	0.23%	-8.01%	1,498,539,157	0.10%	25.36%
2022	285,347,316,925	5.56%	67.89%	5,021,777,070	6.19%	55.38%	1.7599%	0.61%	-7.45%	1,520,477,489	1.46%	27.19%

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

(2) LB1107 sunsets the Personal Property Tax Relief Credit Act after 2019, eliminating the personal property exemption for the first \$10,000 of valuation for tax year 2020 and each tax year thereafter.

Sources: State Aid/Local Property Tax Relief figures are for fiscal years, e.g., 2022 = FY 2022-2023, per DAS Budget Division February 2023. Value, Taxes, and Tax Rates from Certificates of Taxes Levied Reports (CTL), filed with Property Assessment Division.

Table 3C 2012 to 2022 State Aid History, By Categories

	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Actual	FY2016-17 Actual	FY2017-18 Actual	FY2018-19 Actual	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Appropriation
Aid to Municipalities	0	0	0	0	0	0	0	0	0	0	0
Local Transit Assistance											
Total Municipalities	0	0	0	0	0	0	0	0	0	0	0
Aid to Counties	0	0	0								
County Tax Relief Program	0	0	0								
Jail Reimbursement Assistance	0	0	0								
Local Prosecution Aid											
County Juvenile Services Aid	1,434,096	2,269,438	4,341,880	5,829,848	5,834,471	5,459,485	5,388,201	5,643,380	5,495,499	5,130,105	5,798,000
County Justice Reinvestment Grants							443,701	0	413,724	184,894	492,919
Juvenile Planning Grants											
Indigent Defense											
Total Counties	1,434,096	2,269,438	4,341,880	5,829,848	5,834,471	5,459,485	5,831,902	5,643,380	5,909,223	5,314,999	6,290,919
Teacher Salary Aid											
State Aid to Schools (TEEOSA)	852,080,043	906,581,331	931,790,088	973,036,625	979,304,508	998,741,754	974,507,975	1,049,869,070	1,067,683,641	1,066,274,809	1,071,386,233
Option Enrollment Transportation											
Special Education	191,361,521	201,799,659	212,062,832	219,112,160	222,063,117	224,445,005	226,526,585	229,229,021	230,486,281	230,324,358	235,724,474
School Lunch	392,032	392,032	392,031	392,031	376,351	392,032	376,351	392,032	392,032	392,032	392,032
School Breakfast Reimbursement	386,501	517,470	505,323	540,557	538,600	609,524	617,898	617,898	617,898	617,898	617,898
Summer Food Service		140,000	102,896	43,854	32,681	32,681	126,400	90,000	90,000	90,000	90,000
Master Teacher Program Aid	0	0	0	344,975	0	0	0	0	0	0	0
Early Childhood Programs	3,423,668	4,118,572	8,823,588	5,578,831	8,419,357	7,205,890	8,436,823	8,788,357	8,788,357	8,788,357	11,288,357
Vocational & Adult Education	166,919	127,600	213,829	214,664	197,129	193,543	206,077	214,664	214,664	214,664	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	400,000	400,000	400,000
Learning Community Aid	882,275	725,000	725,000	500,000	500,000	500,000	470,000	470,000	470,000	470,000	470,000
ESU Core Services/Technology	14,051,761	13,761,396	14,051,761	13,761,396	13,221,949	13,357,604	13,085,000	13,352,558	13,613,976	13,613,976	13,613,976
School Revenue Loss Mitigation											
Gifted Education/High Ability Learners	2,175,673	2,230,065	2,285,816	2,342,961	2,342,962	2,342,962	2,202,384	2,342,962	2,342,962	2,342,962	2,342,962
Hardship Fund											
Wards of the Court	13,823,142	14,295,518	12,484,031	16,234,453	12,935,385	19,320,912	15,991,381	16,674,915	12,102,134	11,505,809	14,000,000
Teacher World Aid											
Economic Education Aid											
School Employees Retirement	27,348,851	21,886,230	41,898,477	42,944,099	44,577,501	45,928,328	47,693,123	49,212,208	50,378,268	51,544,204	53,841,644
Total Education	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	1,371,653,685	1,387,580,213	1,386,579,069	1,404,382,240
Community Colleges	87,870,147	91,384,953	95,040,351	98,891,562	96,795,176	98,317,683	98,575,874	100,547,391	103,558,339	104,629,506	106,742,096
Dual Enrollment State Support										2,015,583	3,062,234
LB 881 Comm. College Aid											
Total Community Colleges	87,870,147	91,384,953	95,040,351	98,891,562	96,795,176	98,317,683	98,575,874	100,547,391	103,558,339	106,645,089	109,804,330
Natural Resources Districts	0	0	0	0	0	0	0	0	0	0	0
Homestead Exemption	67,229,038	64,730,230	67,257,394	71,448,249	74,818,923	81,288,400	85,411,284	88,700,316	102,937,152	112,052,688	121,300,000
LB 881/367 Property Tax Credit	113,888,038	114,429,015	139,463,600	202,338,646	202,153,728	222,364,662	222,415,960	273,856,155	272,955,049	298,703,645	313,000,000
Personal Property Tax Credit					13,319,778	14,132,163	13,970,542	14,037,182	0	0	0
Statewide Total	1,376,513,705	1,439,388,510	1,531,438,897	1,653,554,910	1,677,431,616	1,735,032,628	1,716,829,559	1,854,438,109	1,872,939,976	1,909,295,490	1,954,777,489
Net Local Relief excluding Homestead & PTX Credit	\$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	\$1,477,844,456	\$1,497,047,775	\$1,498,539,157	\$1,520,477,489

Source: NE DAS, Budget Division

Table 3D 2012 to 2022 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) & (4)}													
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
2012	3,231,879,749	230,140,919	3,462,020,668			1,195,396,629			4,657,417,297			74%	26%
2013	3,400,720,239	240,581,107	3,641,301,346	5.18%	5.18%	1,260,229,265	5.42%	5.42%	4,901,530,611	5.24%	5.24%	74%	26%
2014	3,565,078,704	251,776,420	3,816,855,124	4.82%	10.25%	1,324,717,903	5.12%	10.82%	5,141,573,027	4.90%	10.40%	74%	26%
2015	3,781,433,467	265,046,106	4,046,479,573	6.02%	16.88%	1,379,768,015	4.16%	15.42%	5,426,247,588	5.54%	16.51%	75%	25%
2016	3,904,884,977	277,084,448	4,181,969,425	3.35%	20.80%	1,387,139,187	0.53%	16.04%	5,569,108,612	2.63%	19.58%	75%	25%
2017	4,054,737,530	291,839,945	4,346,577,475	3.94%	25.55%	1,417,247,403	2.17%	18.56%	5,763,824,878	3.50%	23.76%	75%	25%
2018	4,179,992,372	302,348,840	4,482,341,212	3.12%	29.47%	1,395,031,773	-1.57%	16.70%	5,877,372,985	1.97%	26.19%	76%	24%
2019	4,378,148,328	316,389,922	4,694,538,250	4.73%	35.60%	1,477,407,286	5.90%	23.59%	6,171,945,536	5.01%	32.52%	76%	24%
2020	4,541,712,238	321,093,434	4,862,805,672	3.58%	40.46%	1,497,641,264	1.37%	25.28%	6,360,446,936	3.05%	36.57%	76%	24%
2021	4,728,843,465	324,099,210	5,052,942,675	3.91%	45.95%	1,498,539,157	0.06%	25.36%	6,551,481,831	3.00%	40.67%	77%	23%
2022	5,021,777,070	325,385,913	5,347,162,983	5.82%	54.45%	1,520,477,489	1.46%	27.19%	6,867,640,472	4.83%	47.46%	78%	22%

Tax Relief Hmstd & Tax Credit ⁽²⁾	Relationship between Property Taxes, excluding MV ⁽¹⁾ and Net Local Tax Relief ^{(2) & (4)}												
	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	
181,117,076	3,231,879,749				1,195,396,629			4,427,276,378			73%	27%	
179,159,245	3,400,720,239	5.22%	5.22%		1,260,229,265	5.42%	5.42%	4,660,949,504	5.28%	5.28%	73%	27%	
206,720,994	3,565,078,704	4.83%	10.31%		1,324,717,903	5.12%	10.82%	4,889,796,607	4.91%	10.45%	73%	27%	
273,786,895	3,781,433,467	6.07%	17.00%		1,379,768,015	4.16%	15.42%	5,161,201,482	5.55%	16.58%	73%	27%	
290,292,429	3,904,884,977	3.26%	20.82%		1,387,139,187	0.53%	16.04%	5,292,024,164	2.53%	19.53%	74%	26%	
317,785,225	4,054,737,530	3.84%	25.46%		1,417,247,403	2.17%	18.56%	5,471,984,933	3.40%	23.60%	74%	26%	
322,027,214	4,179,992,372	3.09%	29.34%		1,395,031,773	-1.57%	16.70%	5,575,024,145	1.88%	25.92%	75%	25%	
376,593,653	4,378,148,328	4.74%	35.47%		1,477,407,286	5.90%	23.59%	5,855,555,614	5.03%	32.26%	75%	25%	
376,100,000	4,541,712,238	3.74%	40.53%		1,497,047,775	1.33%	25.23%	6,038,760,013	3.13%	36.40%	75%	25%	
375,892,201	4,728,843,465	4.12%	46.32%		1,498,539,157	0.10%	25.36%	6,227,382,622	3.12%	40.66%	76%	24%	
410,756,333	5,021,777,070	6.19%	55.38%		1,520,477,489	1.46%	27.19%	6,542,254,559	5.06%	47.77%	77%	23%	

Relationship between School Non-Bond Taxes Levied (plus Motor Vehicle Tax ⁽¹⁾) and Total Local Education Tax Relief ^{(2), (3) & (4)}													
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
2012	1,749,387,779	126,289,015	1,875,676,794			1,106,092,386			2,981,769,180			63%	37%
2013	1,846,769,945	132,288,958	1,979,058,903	5.51%	5.51%	1,166,574,873	5.47%	5.47%	3,145,633,776	5.50%	5.50%	63%	37%
2014	1,953,814,888	138,509,485	2,092,324,373	5.72%	11.55%	1,225,335,672	5.04%	10.78%	3,317,660,045	5.47%	11.26%	63%	37%
2015	2,076,688,870	146,091,290	2,222,780,160	6.23%	18.51%	1,275,046,605	4.06%	15.27%	3,497,826,765	5.43%	17.31%	64%	36%
2016	2,135,898,059	152,884,291	2,288,782,350	2.97%	22.02%	1,284,509,540	0.74%	16.13%	3,573,291,890	2.16%	19.84%	64%	36%
2017	2,203,697,751	161,404,394	2,365,102,145	3.33%	26.09%	1,313,470,235	2.25%	18.75%	3,678,572,380	2.95%	23.37%	64%	36%
2018	2,263,574,363	167,318,624	2,430,892,987	2.78%	29.60%	1,290,623,997	-1.74%	16.68%	3,721,516,984	1.17%	24.81%	65%	35%
2019	2,352,619,815	175,420,223	2,528,040,038	4.00%	34.78%	1,371,216,515	6.24%	23.97%	3,899,256,553	4.78%	30.77%	65%	35%
2020	2,436,489,195	178,054,680	2,614,543,875	3.42%	39.39%	1,387,580,213	1.19%	25.45%	4,002,124,088	2.64%	34.22%	65%	35%
2021	2,566,095,513	179,510,755	2,745,606,268	5.01%	46.38%	1,386,579,069	-0.07%	25.36%	4,132,185,337	3.25%	38.58%	66%	34%
2022	2,686,853,985	180,154,320	2,867,008,305	4.42%	52.85%	1,404,382,240	1.28%	26.97%	4,271,390,545	3.37%	43.25%	67%	33%

(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).