

Nebraska Department of Revenue Property Assessment Division

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

2023 Annual Report



Sarah Scott, Property Tax Administrator



March 28, 2024

Clerk of the Legislature:

The 2023 Property Assessment Division Annual Report (annual report) has been compiled pursuant to [Neb. Rev. Stat. § 77-709](#). The annual report provides property tax valuations, taxes levied, and property tax rates throughout the state, including information by political subdivision and by property type within each county. The annual report is available at <https://revenue.nebraska.gov/PAD/research-statistical-reports/annual-reports>.

The information contained in the annual report was obtained from the county assessors through the filing of the Certificate of Taxes Levied Report and various other reports.

Any comments regarding the format, content, and usefulness of the information provided in this annual report would be appreciated.

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962
sarah.scott@nebraska.gov

Preface

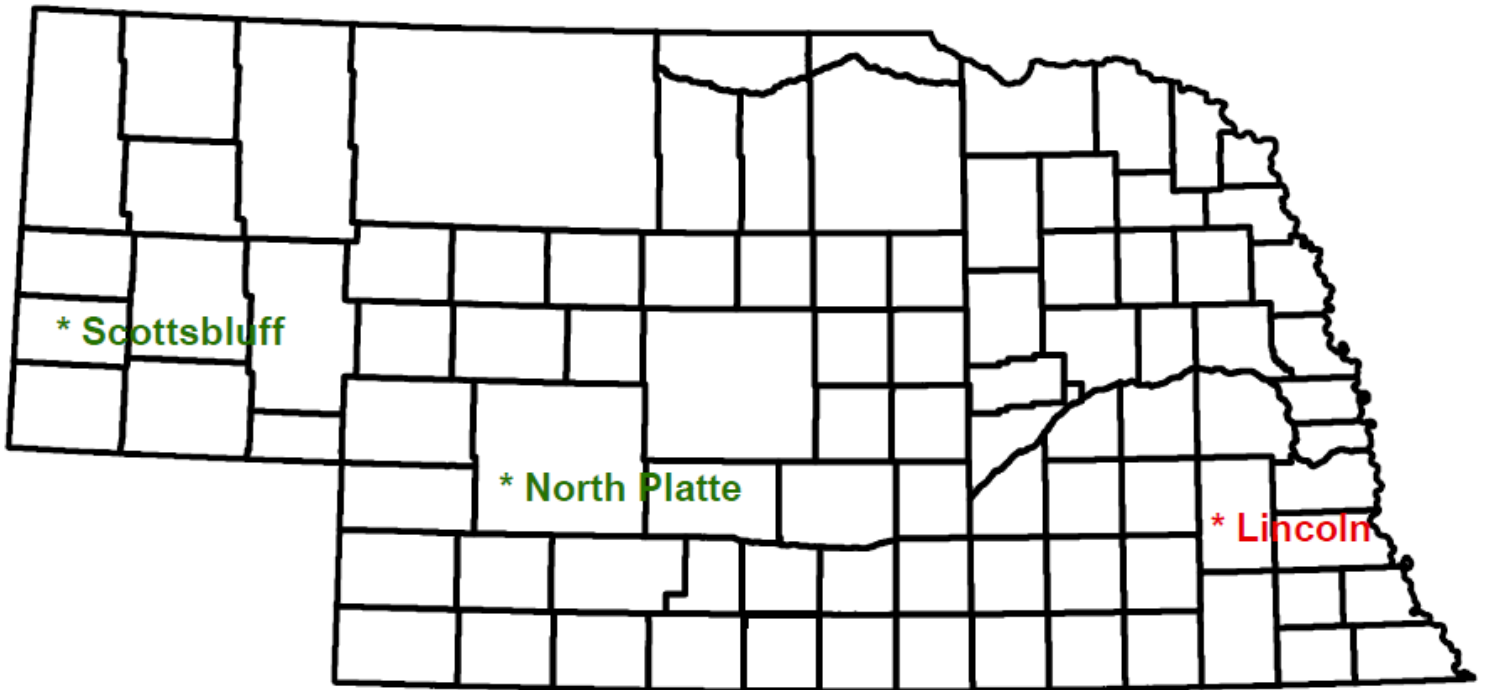
This is the **twenty-fourth** annual report published for the Property Assessment Division (Division), pursuant to [Neb. Rev. Stat. § 77-709](#). The [Property Assessment Division Annual Reports](#) from 1999 to present are available online. For years 1996 to 1998, summary information of property tax data is included in the Nebraska Department of Revenue's Annual Reports, available at the [Nebraska Library Commission](#).

This annual report provides citizens with information about property valuations, tax rates, and taxes levied for local governments. Summary information for the current tax year and historic data for the state are provided in this annual report.

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

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

Property Assessment Division Office Locations



***Nebraska Department of Revenue Main Office**

***Property Assessment Division Field Offices**

Nebraska Department of Revenue, Property Assessment Division

Sarah Scott
Property Tax Administrator

Main Office:

State of Nebraska
Department of Revenue
Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

Phone: 402-471-5984
Fax: 402-471-5993
revenue.nebraska.gov/PAD

Regional Offices:

North Platte
Craft State Office Building
200 South Silber Street North
Platte, NE 69101-4219

Scottsbluff
State Office Building
505A Broadway, Suite 800
Scottsbluff, NE 69361-3515

Table of Contents

Preface.....	i
Map of Nebraska Counties and Office Locations.....	ii
Office Addresses.....	iii
Table of Contents.....	iv
<u>General Information</u>	
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.....	16
School Adjusted Value.....	20
Motor Vehicles.....	20
Homestead Exemption.....	20
Documentary Stamp Tax.....	24
Administration of Property Assessment & Taxation.....	25
<u>Statistical Tables</u>	
Notes Regarding Statistical Tables.....	28
Definitions of Property Type Categories in Statistical Tables.....	29
<u>Historical Data, Tables 1-6</u>	
Table 1 1867 to 2023 History of Assessed Valuation, Total Property Taxes Levied, & Average Rates.....	31
Table 2 2013 to 2023 History of Property Taxes Levied by Local Governments.....	32
Table 3A 2013 to 2023 Graph - Annual & Cumulative % Change Value, Taxes, Rates, & State Aid.....	33
Table 3B 2013 to 2023 Data for Graph – Value, Taxes, Rates & State Aid.....	34
Table 3C 2013 to 2023 State Aid History by Categories.....	35
Table 3D 2013 to 2023 Relationships between Property Taxes & State Aid.....	36
Table 4A 2013 to 2023 Cumulative % Change in Value for 93 Counties.....	37
Table 4B 2013 to 2023 Cumulative % Change in Taxes for 93 Counties.....	39
Table 5 2013 to 2023 History of Bond and Nonbond Property Taxes Levied.....	41

Table 6A	2004 to 2023 History of Real Property Growth Value.....	43
Table 6B	2004 to 2023 Growth vs Taxable Value.....	44

Current & Prior Year, Tables 7-10

Table 7	2023 Value, Taxes Levied, and Average Rate	45
Table 8	2022 vs. 2023 % Change Value, Taxes, & Rates by County	46
Table 9	2023 Property Taxes Levied by Local Government Subdivisions, for 93 Counties...	48
Table 10	2022 vs. 2023 Number of Taxing Subdivisions by Type.....	50

Current Year Taxing Subdivisions Detail, Tables 11-18

Table 11	County Taxing Subdivisions	51
Table 12	School Systems 2023-2024 Cumulative Totals by System.....	52
Table 13	School Systems 2023-2024 Detail of Base Schools & Counties within each System.....	57
Table 14	School District Bonds 2023-2024	74
Table 15	Cities (sorted alphabetically by city name with associated county location)	87
Table 16	Natural Resource Districts (NRD)	95
Table 17	Educational Service Units (ESU)	99
Table 18	Community Colleges.....	105

93 Counties Analysis

Table 19	2023 Value & Taxes Levied by Taxing Subdivision & by Property Type, Population, Record Counts by Property Type, Agricultural Land Acres, & Levels of Value....	107
-----------------	--	-----

Miscellaneous Data, Tables 20-27

Table 20	2023 Record Counts, Agricultural Land Acres, and Population by County	201
Table 21A	Public Power District In Lieu Of Taxes Paid in 2023	207
Table 21B	Other In Lieu Of Taxes Paid in 2023	208
Table 22	1993 to 2023 Car Line and Air Carrier Taxes Distributed to Counties.....	209
Table 23	1994 to 2023 History of School Adjusted Value, State Totals.....	210
Table 24	2023 Levels of Value per Tax Equalization & Review Commission	211
Table 25	Documentary Stamp Tax Summary	213
Table 26A	2022 vs. 2023 Homestead Exemptions & Tax Reimbursed.....	215
Table 26B	2022 & 2023 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied.....	217
Table 26C	2023 Homestead Exemption Applications Received & Processed, General Statistics.....	219
Table 26D	2023 Homestead Exemption – Average Residential Value	222
Table 27	2023 Property Tax Relief	225

Purpose of the Property Assessment Division

The purpose of the Nebraska Department of Revenue Property Assessment Division (Division) is to develop information to assist the administrators, payers, and beneficiaries of property taxes in making informed decisions concerning the quality of the assessment function of the property tax system in Nebraska.

The Division, directed by the Property Tax Administrator, is statutorily created and governed by the Nebraska Constitution and statutes. *See* [Neb. Rev. Stat. § 77-701](#) and [Neb. Rev. Stat. § 77-702](#). Its functions include, but are not limited to, the following:

- Providing legal, policy, and assessment information through regulations, rulings, directives, standards, manuals, and education to county assessors and other assessing officers to ensure the uniform execution of the property tax laws ([§ 77-1330](#));
- Providing advice concerning the assessment of real property to ensure the uniform and proportionate valuation of real property ([§ 77-702 \(2\)](#));
- Providing information to the property owner concerning the level of value and quality of the assessment of real property in each county ([§ 77-1327](#));
- Determining the assessable valuation of all taxable property in each school district for purposes of the Tax Equity and Educational Opportunities Support Act ([§§ 79-1001 to 79-1033](#));
- Valuing and distributing the value of property required to be valued by the state, such as railroad companies, public service entities, car companies, and air carriers ([§§ 77-601 to 77-693](#), [§§ 77-801 to 77-804](#), and [§§ 77-1244 to 77-1250.05](#));
- Administering the Property Tax Credit Act for real property ([§ 77-4209, et seq.](#));
- Administering the Homestead Exemption Program ([§ 77-3501, et seq.](#));
- Administering the Documentary Stamp Tax Program ([§ 76-901, et seq.](#));
- Determining the eligibility for exemption of certain personal property subject to compliance with the Nebraska Advantage Act and the ImagiNE Nebraska Act ([§§ 77-5701 to 77-5735](#) and [77-6803 to 77-6825](#));
- Publishing the Division’s Annual Report and a Tax Increment Finance Report ([§§ 77-709](#) and [18-2117.01](#));
- Reviewing exemptions granted by county boards of equalization and appealing to the Tax Equalization and Review Commission, if necessary ([§§ 77-202.04](#), [77-701\(4\)](#), and [77-5007\(13\)](#));
- Assembling lists of delinquent real property taxes received from all counties and publish on the Division’s website ([§ 77-1804](#));
- Coordinating the Rent-Restricted Housing Projects Valuation Committee, assembling and publishing capitalization rate information in an annual report, and certifying this information to county assessors ([§ 77-1333](#)), and
- Administering the Nameplate Capacity Tax ([§§ 77-6201 to 77-6204](#)).

Sections within the Property Assessment Division

Property Tax Administrator

The Property Tax Administrator is the chief administrative officer of the Property Assessment Division of the Nebraska Department of Revenue. The qualifications and duties of the Property Tax Administrator are established by statute. See [Neb. Rev. Stat. §§ 77-701](#) and [77-702](#). The Property Tax Administrator is appointed by the Governor, with the approval of the majority of the members of the Legislature and serves under the general supervision of the Tax Commissioner.

Policy/Legal

The Policy/Legal Section is responsible for all legal matters for the Division. This section provides policy functions such as:

- Summarizing legislation;
- Drafting regulations;
- Drafting correspondence;
- Providing education for county assessor's certification;
- Promulgating the Nebraska Assessor Reference Manual;
- Representing the Division in property assessment matters at administrative hearings and before the Tax Equalization and Review Commission;
- Reviews permissive exemptions for qualified organizations, approved by counties;
- Drafting information guides;
- Issuing News/Press Releases; and
- Other associated duties.

This section is also responsible for specific statutory duties, including:

- Valuation of state assessed property (railroad companies, public service entities, car companies, and air carriers); See [Neb. Rev. Stat. § 77-1245](#), [§ 77-601](#), [§ 77-682](#), and [§ 77-801](#).
- Distribution of car line company and air carrier taxes; See [Neb. Rev. Stat. § 77-1250](#) and [§ 77-684](#).
- Administration of the homestead exemption and documentary stamp tax programs; See [Neb. Rev. Stat. § 77-3521](#) and [§ 76-903](#).
- Preparation of the Tax Increment Financing Annual Report; See [Neb. Rev. Stat. § 18.2117.01](#).
- Determination of the eligibility for exemption of certain personal property subject to compliance with the Nebraska Advantage Act and the ImagiNE Nebraska Act; See [Neb. Rev. Stat. § 77-4105](#).
- Certification of school adjusted valuation used in state aid calculations; See [Neb. Rev. Stat. § 79-1016](#).
- Collection of various administrative reports filed by counties related to valuation and property tax information.
- Preparation of the Property Assessment Division Annual Report; See [Neb. Rev. Stat. § 77-709](#).

- Administration of the Rent-Restricted Housing Projects Valuation Committee, which assembles and publishes capitalization rate information in an annual report and certifies this information to county assessors. *See* [Neb. Rev. Stat. § 77-1333](#).
- Prepare and publish list of delinquent real property taxes; *See* [Neb. Rev. Stat. § 77-1804](#).
- Administration of the Real Property Tax Credit Act; *See* [Neb. Rev. Stat. § 77-4212](#).
- Administration of the Nameplate Capacity Tax; *See* [Neb. Rev. Stat. § 77-6203](#).

Field Operations

The Field Operations Section is responsible for ascertaining the level and quality of assessment of all real property in the state. This section works directly with county assessors and provides advice and guidance on all issues of the assessment process, with particular focus on the assessment of real property.

This section develops the state sales file, and also:

- Coordinates education for county assessor's certification;
- Determines the adjusted valuation for school districts;
- Develops information for the Reports and Opinions of the Property Tax Administrator provided to the Tax Equalization and Review Commission;
- Develops valuation information for use by the county assessors;
- Provides various maps as resources to the county assessors, and
- Coordinates updated soil survey conversions.

The state sales file is a statutorily required database containing sales of real property for use in valuation and measurement. The employees in this section have offices throughout the state and are readily available to assist in the counties. They work with the county assessors on analysis of sales information and assessment practices and procedures.

Property Tax History

Since the beginning of Nebraska's statehood, property tax has been a major source of state and local operating revenue. Property tax was initially adopted by the Territorial Legislature of Nebraska in 1857 and became a statewide tax when Nebraska achieved statehood in 1867. The growing need for public services and changes in economic structure caused property taxes to steadily increase. Rising property taxes prompted the necessity for relieving property taxes and providing new sources of revenue.

Voters abolished the statewide property tax through approval of a constitutional amendment in November of 1966. The Legislature repealed the head and poll taxes, the tax on specific types of intangible property, the tax on household goods, and certain miscellaneous personal property taxes. In order to replace lost revenues and finance state aid programs, the Legislature adopted two broad-based taxes in the Revenue Act of 1967: the state sales and use tax and the income tax. At that time, \$35 million was designated annually for aid to school districts. An additional \$10 million was distributed each year 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.

Since 1967, "local" units of government have exclusively levied property taxes. In 2023, Nebraska's local governments levied approximately \$5.307 billion in property taxes. In addition, for fiscal year 2023-2024, approximately \$2.333 billion in local tax relief (state aid) has been appropriated for local governments (see statistical Tables 3B and 3C).

In 1969, the Homestead Exemption Act was passed to provide property tax relief to certain owners of residential property. It provided an exemption of \$800 of actual value for residences valued at \$4,000 or more. The homestead exemption benefits have changed over the years and currently provide an exemption of all or part of real property taxes for individuals over 65 depending on their household income, certain disabled veterans and their surviving spouse, and qualifying individuals with certain disabilities.

The property tax structure in Nebraska has changed as the Legislature addressed 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 Nebraskans 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

General Overview

The Nebraska Constitution, Article VIII, sets out the general principles upon which the property tax system is built. Specifically, section 1, subsection (1), states, “Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this constitution.” The Constitution further defines different principles for real property and personal property and provides for exemptions and preferential valuations.

Real Property

The Nebraska Constitution, Article VIII, section 1, subsection (1), directs that the property taxes imposed on real property must be based upon valuations that are uniform and proportionate. However, for agricultural and horticultural land, section 1, subsection (4) provides that valuations need not be uniform and proportionate with other classes of real property but must be uniform and proportionate upon all property within the class of agricultural and horticultural land. Classification changes are addressed in the following sections for agricultural and horticultural land and personal property. The following changes were also made to the level of assessment at which the property is taxed:

- a) For 1920 and prior years, property was assessed at 20% 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% of its actual value;
- d) For 1956 and 1957, property was assessed at 50% of its base value;
- e) From 1958 to 1980, property was assessed at 35% of its actual value;
- f) From 1981 to 1991, property was assessed at 100% of actual value;
- g) From 1992 to 2006, property was assessed at 100% of actual value, except for agricultural and horticultural land which was assessed at 80% of actual value and agricultural and horticultural land receiving special valuation which was assessed at 80% of its special value; and
- h) From 2007 to current, agricultural and horticultural land has been assessed at 75% of actual value and agricultural and horticultural land receiving special valuation has been assessed at 75% of its special value.
- i) Effective 2022, all agricultural and horticultural land, including agricultural and horticultural land that receives special valuation, is to be assessed at 50% of actual value for the purposes of taxes levied by school districts to pay the principal and interest on bonds approved after January 1, 2022.

Agricultural and Horticultural Land

1972: Constitutional amendment, Article VIII, section 1, subsection (5); Legislature is authorized to enact laws providing for the valuation of land actively devoted to agricultural or horticultural uses based on its agricultural or horticultural use without regard for other purposes and uses. Subsequently, the Legislature authorized special valuation.

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

Agricultural and Horticultural Land (continued)

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

1985: LB 271, effective for 1986, adopted a method to value agricultural and horticultural 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 and horticultural 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 and horticultural land would have been allowable if the resulting values had been correlated to be proportionate with all other real and tangible personal property.

1989: LB 361 changed the assessment of agricultural and horticultural land so that the results could be adjusted to be uniform across county lines.

1990: Constitutional amendment was passed that defined agricultural and horticultural land 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 and horticultural land must be uniform and proportionate within the class of agricultural and horticultural land.

1991: In response to Banner County v. State Bd. of Equal., LB 404 was passed, which froze agricultural and horticultural values for tax year 1991 at the 1990 value, to give time to respond to the case. LB 320 was also passed, effective for 1992, which changed the assessment of agricultural and horticultural land so that the capitalization rate used to set value is market derived. The capitalization rate was increased 25% so that the resulting values from the income calculation correlate to 80% of market value.

1992: LB 1063 required agricultural and horticultural land to be valued at 80% of actual or market value. All other real property is valued at 100% of actual or market value.

2000: Bartlett v. Dawes County Bd. of Equal., 259 Neb 954, 513 N.W.2d 810 (2000). The Supreme Court ruled that the Tax Equalization & Review Commission could not adjust by market area to achieve inter-county equalization because market areas were not defined as a class or subclass under the statutes.

2001: In response to the Bartlett case, LB 170 provided a definition of class or subclass of real property as a group of properties that share characteristics not shared by those outside the class or subclass. The classification may be based on parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size, and market characteristics that affect market value.

Agricultural and Horticultural Land (continued)

2002: LB 994 required the Property Tax Administrator to prepare and issue a comprehensive study to determine the level of value of agricultural and horticultural land that is receiving special valuation.

2005: LB 261 eliminated the agricultural and horticultural land valuations boards and the land manual areas beginning January 1, 2006.

2006: LB 808 modified the special valuation (greenbelt) provisions of Nebraska law and made a number of procedural changes, effective January 1, 2007. Generally, the changes narrowed the availability of special value, but the bill also eliminated agricultural zoning as a requirement for special value and phased out the requirements of recapture over three years. Under LB 808, agricultural and horticultural land means that an entire parcel must be primarily used for agricultural or horticultural purposes. Agricultural or horticultural purposes means that the property is used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture.

2006: LB 968 decreased the assessment percentage for agricultural and horticultural land from 80% to 75% of actual value beginning January 1, 2007.

2008: LB 777 redefined agricultural and horticultural land, effective January 1, 2009. These changes were made in response to issues that developed following the implementation of LB 808 in 2007. LB 777 amended [Neb. Rev. Stat. § 77-1359](#) so that any land associated with any building or enclosed structure located on a parcel will not be considered agricultural and horticultural land. However, the remaining land on the parcel after the exclusion of the land associated with the buildings must be primarily used for agricultural and horticultural purposes in order to be valued as agricultural and horticultural land.

2013: [Krings v. Garfield County Bd. of Equal., Ewald, and Sorensen](#), 286 Neb. 352, 835 N.W.2d 750 (2013). The Supreme Court ruled that the constitutional provision requiring equalization between agricultural and horticultural land and other classes of property found in [Kearney Convention Center and Banner County v. State Bd. of Equal.](#) had been changed, and that the class of agricultural and horticultural land must be taxed by valuation uniformly and proportionately within the class of agricultural and horticultural land but is not required to be uniform and proportionate with the other classes of land.

2019: LB 185 changed qualifications for the special valuation of agricultural and horticultural land, to require property owners or lessees of agricultural and horticultural land of five contiguous acres or less provide an Internal Revenue Service Schedule F documenting a profit or loss from farming for two out of the last three years in order to qualify for special valuation.

2019: LB 372 amended classes and subclasses of agricultural and horticultural land to require when valuing agricultural land or horticultural land for property tax purposes, the appropriate primary source for land capability groupings should be the Natural Resources Conservation Service, not all based on a dryland farming criterion.

Agricultural and Horticultural Land (continued)

2021: LB 2 amended [Neb. Rev. Stat. § 77-201](#) to provide that all agricultural and horticultural land, including agricultural and horticultural land that receives special valuation, is to be valued at 50% of actual value for the purposes of taxes levied by school districts to pay the principal and interest on bonds approved after January 1, 2022. For statewide equalization purposes, [Neb. Rev. Stat. § 77-5023](#) was amended to change the acceptable range of level of value for agricultural land and horticultural land, including agricultural and horticultural land receiving special valuation, for purposes of taxes levied by school districts to pay the principal and interest on bonds at 44% to 50%.

2023: LB 727 amended [Neb. Rev. Stat. §§ 77-1344](#) and [77-1347](#), to change the requirements for real property to receive special valuation. The land must only be agricultural or horticultural and consisting of five acres or more. As of January 1, 2023, land within the corporate boundaries of any sanitary and improvement district, city, or village is no longer excluded from special valuation. Land can only be disqualified if the county assessor receives written notice from the applicant/successor in interest or if the land no longer qualifies as agricultural or horticultural land.

Personal Property

1967: After the November 1966 vote, which changed the Constitution, the Legislature repealed the head and poll taxes, exempted household goods, clothing and other personal items, and exempted certain types of intangible personal property such as stocks, bonds and certificates of deposit.

1970: A constitutional amendment gave 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% exemption of actual value for calendar year 1973. The exemption increased by 12.5% each year until a total of 62.5% 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, [Stahmer v. State](#), 192 Neb. 63, 218 N.W. 2d 893 (1974).

1977-1981: The Legislature completely exempted from taxation the classes of personal property that had been partially exempted except business inventory and livestock, which 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.

Personal Property (continued)

1985: The Employment and Investment Growth Act (LB 775) was enacted by the Legislature and provided new economic development incentives and benefits such as sales tax exemption of manufacturing machinery and equipment, income tax credits, and exemption of personal property tax for qualifying equipment.

1986: Car line companies began requesting that their personal property be equalized with all personal property, Trailer Train Company v. Leuenberger, 885 F.2d 415 (8th Cir. 1988), aff'g, CV87-L-29 (D. Neb. 1987). Citing protection under the 1976 Federal Railroad Revitalization and Regulatory Reform Act (4-R Act), the car line companies argued that since much of the personal property in Nebraska was exempted from taxation by the Legislature (inventory, agricultural machinery and equipment, earth-moving equipment, etc.), their personal property was being taxed to a greater degree than other personal property in Nebraska. The 8th Circuit Court of Appeals ruled that the Nebraska property tax on personal property of car companies violated the 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 4-R Act. The litigation was settled in 1989, before reaching trial, resulting in the railroad companies paying tax on 25% of their value attributed to personal property for 1987, 1988, and 1989.

1988: LB 1091 created a one-time appropriation to reimburse local governments for any losses attributable to the railroad's 4-R Act litigation that exceeded 1% of expected property tax dollars. After line-item vetoes and partial overrides, the amount appropriated to the fund from the Cash Reserve Fund totaled \$7.7 million.

1988-1990: Centrally assessed companies such as pipelines, telecommunications, and airlines appealed to the State Board of Equalization 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 of 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%. See Northern Natural Gas Co. v. State Bd. of Equal. and Assessment, 232 Neb. 806 (1988) and Trailblazer v. State Bd. of Equal. and Assessment, 232 Neb. 823 (1989).

1991: LB 829 exempted all personal property from property tax for 1991 only and reimbursed local governments for the loss using a series of revenue-raising proposals including a depreciation surcharge, a temporary reduction in the sales tax collection fee, extending the sales tax to manufacturing energy, and a one-year increase in the corporate occupation tax. The total cost was \$120 million.

Personal Property (continued)

1992: Constitutional amendment LR 219CA was adopted and removed personal property from the uniform and proportionate clause of the constitution. It authorized personal property to be either taxed on actual value or net book value while allowing reasonable classifications to be exempt and set apart a classification for the properties of entities that are protected by federal law, such as railroads. The Legislature passed LB 1063 and the "net-book" concept of taxing depreciable tangible personal property was adopted, rather than taxing personal property based on actual value.

1993: The Nebraska Supreme Court ruled on the appeal of the State Board of Equalization and Assessment's action which reduced the 1990 certified values of the appealing centrally assessed companies by 18.81%. The court upheld the State Board of Equalization's remedy which was to refund the difference in tax the appellants would have been required to pay if all of the exempt property in question had been placed on the tax rolls and taxed. See MAPCO Ammonia Pipeline, Inc. v. State Bd. of Equal. and Assessment, 242 Neb. 263 (1993).

1994: LB 961 exempted livestock from the personal property tax.

2005: LB 312, the Nebraska Advantage Act, was passed, providing new economic development incentives and replaced Employment and Investment Growth Act (Laws 1985, LB 775). Benefits include sales tax exemption of manufacturing machinery and equipment, income tax credits, and exemption of personal property tax for an investment of at least \$10 million and the hiring of at least 100 new employees. Eligible personal property includes certain aircraft, main frame business computers for business information processing, depreciable personal property used for distribution facilities to store or move products, and depreciable personal property in a single project if the personal property is involved directly in the manufacture or processing of agricultural products.

2007: LB 334 modified definitions to exclude trade fixtures from the definition of real property. Trade fixtures are now defined as personal property.

2008: LB 1027 provided a personal property exemption for agricultural and horticultural machinery and equipment utilized by a qualified beginning farmer or livestock producer in their operation. The beginning farmer must be certified by the Department of Agricultural and apply for the personal property exemption with the county assessor on or before December 31 in the year preceding the exemption. The beginning farmer must file their personal property return on or before May 1, and if the exemption application is approved, the county assessor may exempt taxable agricultural machinery and equipment up to a maximum of \$100,000 in any one year. A properly granted exemption will continue for period of three years if a personal property return is filed on or before May 1 of each year.

2010: LB 1048 exempted property used directly in the generation of electricity using wind as the fuel source from property taxes. Instead of a property tax, wind energy producers will pay a 'nameplate capacity tax' which is a tax of \$3,518 per megawatt or fraction thereof. The Department of Revenue enforces reporting and collecting of the nameplate capacity tax. All proceeds from the nameplate capacity tax are paid to the county treasurer of the county where the facility is located. The county treasurer distributes the proceeds of the nameplate capacity tax using the same allocation formula used to distribute property taxes to the political subdivisions in the tax district(s) in which the wind energy facility is located.

Personal Property (continued)

2011: LB 360 modified the original legislation, LB 1048 (passed in 2010), pertaining to wind generation facilities. This legislation exempts depreciable tangible personal property used in the generation of electricity using wind as the fuel source and allows the county assessor to locally assess any real property. The land associated with the facility will continue to be assessed as it was prior to the facility being built. The operative date for this legislation was retroactive to January 1, 2010.

2011: In Vandenberg v. Butler County, 281 Neb. 437 (2011), the Nebraska Supreme Court held that an irrigation pump was a trade fixture within the meaning of Neb. Rev. Stat. § 77-105. The application of the three-part test found in Northern Natural Gas Co. v. State Bd. of Equal. and Assessment, 232 Neb. 806 (1989), was expressly overruled for taxation purposes. The Court stated that “...§ 77-105 clearly controls the issue of classifications of fixtures for taxation purposes.” There are two considerations in determining whether an item of property is a trade fixture: whether it is “machinery or equipment” and whether it “used directly in commercial, manufacturing, or processing activities.” The Court also found that agricultural production is a “commercial activity” within the meaning of §77-105.

2015: LB 259 created the Personal Property Tax Relief Act (Act), codified in Neb. Rev. Stat. §77-1229, which provides for an exemption of the first \$10,000 of tangible personal property value for each tax district in which a personal property return is filed by a taxpayer. Failure to report tangible personal property on the personal property return will result in a forfeiture of the exemption for any personal property not timely reported for that year. The Act provides an exemption factor for centrally assessed taxpayers. It also provides a reimbursement mechanism for any taxes lost by the county and political subdivisions as a result of the exemption.

2016: LB 275 changed the Nebraska net book value to be based on the year placed in service, rather than the year of acquisition. The bill also included trailers and semitrailers with motor vehicles as a class of property exempt from property tax.

2020: LB 1107 eliminated the Personal Property Tax Relief Act after the 2019 tax year.

2020: LB 1107, effective for 2021, created the ImagiNE Nebraska Act, an updated incentives program, similar to the Nebraska Advantage Act which includes a personal property exemption for specific property owned by qualifying companies and located at qualifying projects.

Other Property “Assessment Structure” Changes

1995: LB 490, effective for 1996, changed the property assessment calendar so that statewide equalization was completed before property valuation notices are sent to individuals. An individual may then protest his or her property valuation to the county board of equalization.

1995: LB 490, effective for 1996, created the Tax Equalization and Review Commission to replace the State Board of Equalization and Assessment for purposes of equalization of property valuations. In addition to its constitutional statewide equalization duties, the Commission replaced the district court for the purpose of hearing individual appeals from decisions of the Property Tax Administrator, Department of Motor Vehicles, or the county board of equalization involving the valuation and taxation of property. Commissioners are appointed by the Governor and serve six-year terms.

Other Property “Assessment Structure” Changes (continued)

1995: LB 490, effective for 1996, established acceptable ranges for the level of value for each class of property for purposes of the Tax Equalization and Review Commission’s statewide equalization of real property. The acceptable ranges for the level of value were then 74 to 80% of actual value for agricultural land and 92 to 100% for all other real property.

1995: LB 490, effective for 1996, also created the position of Property Tax Administrator as a statutory position to oversee the Property Tax Division of the Department of Revenue. The powers and duties of the Tax Commissioner relating to valuation and taxation of property were 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.

1997: LB 269, effective July 1, 1998, gave the county board authority to vote by resolution to have the Property Tax Administrator assume the county assessment function. The state would become fiscally responsible for the assessment functions in that county. The county assessor and employees of the assessor’s office in those counties became state employees. Nine out of 93 counties have turned the assessment function over to the state.

1998: LR 45CA placed four separate constitutional amendments on the 1998 general election ballot as follows: (1) strike the requirements that motor vehicle taxes be distributed to local governments in proportion to property taxes levied, (2) provide for the merger or consolidation of cities and counties, (3) limit the property tax exemption for government property to property used for a public purpose, and (4) strike all references to townships in the Constitution. The first three amendments succeeded while the fourth failed.

1999: LB 36, 1999 First Special Session, made the former Property Tax Division of the Department of Revenue a separate agency called the Department of Property Assessment and Taxation, directed by the Property Tax Administrator.

2001: LB 271 passed in 1999 and implementation was delayed until 2001. Beginning January 1, 2001, property of the state and its governmental subdivisions that is not used or not being developed for a public purpose is taxable, based on Constitutional Amendment to Article VIII, section 2, subsection (1). Previously, all governmentally owned property, no matter how used, was exempt from property taxation.

2003: Following the implementation of LB 271, a number of political subdivisions took issue with the taxation of property and appealed the taxability of certain governmentally owned property. In 2003, both the Nebraska Supreme Court and Nebraska Court of Appeals issued decisions on this issue. See, City of Alliance v. Box Butte Cty. Bd. of Equal., 265 Neb. 262 (2003), Brown Cty. Ag. Society v. Brown Cty. Bd. of Equal., 11 Neb. App. 642 (2003), City of York v. York Cty. Bd. of Equal., 266 Neb. 297 (2003) [York I], City of York v. York Cty. Bd. of Equal., 266 Neb. 305 (2003) [York II], and City of York v. York Cty. Bd. of Equal., 266 Neb. 311 (2003) [York III]. Although each case deals with a separate factual situation, it appears that the courts have taken a fairly expansive view of what constitutes a “public purpose” under LB 271. If, for example, the political subdivision is authorized to use its property in a particular way, that use constitutes a public purpose for the purposes of being exempt from property taxes, even if the property is also being used for an ongoing nonpublic use. Further, if a public purpose is advanced by the ownership of the property by the political subdivision, that use will be deemed to be predominant, even if there is another, ongoing nonpublic use being made of the property. The courts did not specifically

Other Property “Assessment Structure” Changes (continued)

address the question of whether the mere generation of proceeds for the political subdivision through the use of its property would be sufficient to maintain the exempt status of the property.

2005: LB 66 passed which provides for a valuation preference rather than a complete exemption for historically significant real property that has been renovated or rehabilitated. The law limits the preference to properties deemed “historically significant” as opposed to any real property over a certain age. There is an application and approval process with the State Historical Preservation Officer (SHPO) for the real property to be deemed historically significant and revolves around the National Register of Historic Places. A “preliminary certificate” must be obtained and is the step that sets the “base value” for the property. When the work on the real property is complete, a certificate of rehabilitation is issued, and the property is to be assessed at no more than its base value for eight years. In years 9-11, market value is increased incrementally until at the beginning of year 12, the value for the property is at actual value. The valuation benefit only applies to real property for which a final certificate of rehabilitation has been issued (by the SHPO) after January 1, 2006.

2006: LB 968 decreased the assessment percentage for agricultural and horticultural land from 80% to 75% of actual value beginning January 1, 2007. For purposes of the Tax Equalization and Review Commission’s statewide equalization of agricultural and horticultural land, the acceptable range for the level of value was changed to a range of 69% to 75%.

2007: LB 334 merged the Department of Property Assessment and Taxation with the Department of Revenue and established a Property Assessment Division. The legislation amended more than 150 sections of statutes to strike references to the former “Department of Property Assessment and Taxation” and “Property Tax Administrator” and replaced them with references to the “Department of Revenue” and “Tax Commissioner.” The Property Assessment Division is directed by the Property Tax Administrator, who is appointed by the Governor, with the approval of a majority of members of the legislature. The Property Tax Administrator serves under the general supervision of the Tax Commissioner.

2007: LB 334 also required county assessors to review properties on a cycle to assure that all parcels have been inspected and reviewed at least once every six years.

2008: LB 965 amended [Neb. Rev. Stat. § 76-214](#) so that beginning January 1, 2009, the Real Estate Transfer Statement, Form 521, became a single part form, rather than a multi-part form. The Real Estate Transfer Statement, Form 521, is required to be filed with the Register of Deeds when a deed to real estate, memorandum of contract, or land contract is presented for recording.

2009: LB 121 returned the nine state assessment offices back to the counties. All counties were returned by June 30, 2013.

2011: LB 384 requires county assessors in counties with over 150,000 inhabitants to conduct preliminary hearings with the taxpayer regarding the assessed valuations on their real property, beginning in tax year 2014. This legislation also reduced the number of commissioners on the Tax Equalization and Review Commission from four to three.

Other Property “Assessment Structure” Changes (continued)

2012: LB 902 amended [Neb. Rev. Stat. § 77-202\(1\)](#) to exempt any property beneficially owned by a governmental unit and used for a public purpose from property tax if the property purchased is subject to a lease-purchase agreement, financing lease, or other instrument which transfers title of the property to the governmental unit upon payment of the debt used to finance the project. The purchase may be subject to property tax if the acquisition cost of the property exceeds the greater of 0.06% of the total actual value of real and personal property of the governmental unit or \$50,000, and the acquisition is not approved by a vote of the people that reside within the governmental unit in which the property is located.

2013: [KAAPA Ethanol v. Bd. of Supervisors of Kearney Cty.](#), 285 Neb. 112, 825 N.W.2d 761 (2013). A taxpayer’s decision to list real property as personal property, while yielding “the harsh result of double taxation,” is the result of a mistake of law. The refund claim statute is a codification of the common-law rule that refunds of taxes levied upon and paid are only authorized with respect to mistakes of fact.

2015: LB 356 established the Rent-Restricted Housing Projects Valuation Committee (Committee) and requires the use of the income approach in valuing rent-restricted housing projects, which are projects consisting of five or more houses or residential units receiving an allocation of federal low-income housing tax credits under Section 42 of the Internal Revenue Code. The Committee develops a market-derived capitalization rate to be used by county assessors when using the income approach to value rent-restricted housing projects.

The Committee may determine a different capitalization rate for different areas of the state if it is deemed appropriate. The owner of a rent-restricted housing project must file an income and expense statement with both the Committee and the county assessor on or before October 1 of each year. If the statement is not timely filed, the county assessor may use any professionally accepted mass appraisal technique for determining actual value of the property. If actual value is not achieved using the income approach, the county assessor may present these findings to the county board of equalization, which may petition the Tax Equalization and Review Commission (Commission) no later than January 31 of each year for use of another professional accepted mass appraisal technique in determining actual value. The Tax Commissioner may also file a similar petition with the Commission.

2015: LB 414 Fraternal Benefit Societies, as organized and licensed under [Neb. Rev. Stat. §§ 44-1072 to 44-10,109](#), are included in the definition of “charitable organization.” Such organizations are exempt from property taxes pursuant to [Neb. Rev. Stat. § 77-202](#).

2017: *Cty. of Franklin v. Tax Equal. and Review Comm’n*, 296 Neb. 193, 892 N.W.2d 142 (Neb. 2017), *Cty. of Douglas v. Neb. Tax Equal. and Review Comm’n*, 296 Neb. 501, 894 N.W.2d 308 (Neb. 2017), and *Cty. of Webster v. Neb. Tax Equal. and Review Comm’n*, 296 Neb. 751, 896 2d 887 (Neb. 2017). The Supreme Court heard three appeals of the Commission’s orders to adjust the value of subclasses of real property during its annual meeting for statewide equalization. In all three cases, the Court found it reasonable for the Commission to rely on reports and opinions of the Property Tax Administrator when such reports and opinions were competent evidence of the level of value and quality of assessment in the county. Conversely, it was not reasonable for the Commission to fail to rely on the reports and opinions when such reports and opinions were competent evidence of the level of value and quality of assessment. Finally, the Court found that the Property Tax Administrator’s policies regarding the inclusion of sales outside a county’s

Other Property “Assessment Structure” Changes (continued)

boundaries for the ratio study required by [Neb. Rev. Stat. §§ 77-1327](#) and [77-5027](#) were reasonable, and that such “borrowed sales” could be competent evidence of the level of value and quality of assessment within a county. The Court determined that in order for the statistics used by the Commission in determining the level of value, they had to be reliable and representative, as determined by professionally accepted mass appraisal standards.

2018: Upper Republican Natural Resources District and Steve Yost and FEM, Inc., and M&L v. Dundy County Board of Equalization, 300 Neb. 256, 912 N.W.2d 796 (2018). The sole issue was whether the property at issue was being used for a public purpose. The Court ruled that property can be utilized by a public entity in more than one way and for more than one public purpose, and all public purposes are to be considered together when determining whether any private use of property is merely incidental to the analysis required under [Neb. Rev. Stat. § 77-202\(1\)\(a\)](#). The Court also ruled the law does not require that a public purpose be tied to the reason for acquisition, or that surface uses of a property are the only activities to be considered when analyzing whether leased property is tax exempt for a public purpose. The Court recognized the underground uses of the property and gave weight to its continual use of the underground aquifer, pipelines, and wells. The Court also noted that grazing of the prairie helped perform a function of ecological management that the Natural Resources District (NRD) would otherwise have to perform itself. While the lessees benefit from grazing lease and grain storage, the Court found these uses to be incidental to the public purposes that the NRD serves.

2019: Wheatland Industries, LLC/Mid America Agri Products v. Perkins County Board of Equalization, 304 Neb. 638, 935 N.W.2d 764 (2019). The Perkins County appraiser utilized the mass appraisal method by obtaining values of all ethanol plants in Nebraska from other counties’ assessors but did not collect information about how each had been assessed. The Perkins County appraiser agreed with the Perkin’s County Assessor \$16 million valuation for the subject property. Utilizing the cost approach to value, Wheatland’s appraiser estimated the base actual value of the subject property’s buildings and improvements then applied physical depreciation of 20% to 25%, functional depreciation of 20%, and economic depreciation of 40% to the buildings and improvements to arrive at the subject property’s valuation of \$6.8 million. The Court agreed with the Tax Equalization and Review Committee’s decision to value the property at \$6.8 million. In affirming Tax Equalization and Review Committee decision, the Court made clear that their decision did not mean that mass appraisal valuation techniques should not be used to value ethanol plants, but that in this case, evidence was presented to show the Perkin’s County Board of Equalization’s valuation of the subject property was unreliable.

2021: LB 9 amended [Neb. Rev. Stat. § 16-118](#) to allow for the annexation of land, lots, tracts, streets, and highways that are adjacent to or contiguous with property owned by the federal government in counties with at least three cities of the first class. LB 9 also amends [Neb. Rev. Stat. § 77-1344](#) to make agricultural or horticultural land within the corporate boundaries of a city or village and that is within a flood plain or that is subject to air installation compatible use zone regulations eligible for special valuation

2021: LB 25 amended [Neb. Rev. Stat. §§ 18-2101.02](#) and [18-2147](#) to allow Tax Increment Financing projects in which more than 50% of the property has been declared an extremely

Other Property “Assessment Structure” Changes (continued)

blighted area to divide the property taxes for a period not to exceed 20 years instead of 15 years.

2022: LB 1065 amended the Community Development Law for the expedited review and approval for qualifying redevelopment plans to extend the maximum indebtedness from ten to fifteen years. It also allows vacant lots platted within the corporate limits of a city for at least sixty years and is located in a substandard and blighted area to be eligible for expedited review for a qualifying plan.

The assessed value of the property within the redevelopment project area when the project is complete was changed to three hundred fifty thousand dollars for a single-family residence and one million five hundred thousand for a redevelopment project involving a multi-family or commercial structure.

Other Property “Tax Policy” Changes

1999: LB 881 (tax credit for 2000) also provided \$25 million for the Relief to Property Taxpayers Act. The Act provided direct local property tax relief to all taxable real property owners in the form of a tax credit that is displayed on the tax statement. The credit for year 2020, provided \$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 paid the local taxing subdivisions \$30.54 that otherwise would have been collected from the taxpayer. Due to state budget constraints, the Legislature did not appropriate any monies to the Relief to Property Taxpayers Act in 2001 and subsequently repealed the Act in 2002.

2006: Effective June 15, 2006, in accordance with final orders issued pursuant to LB 126 (2005), all Class I school districts (elementary grades only) and Class VI high school districts (high school grades only) were dissolved and merged into school systems that offer kindergarten through 12th grade. Nebraska’s approximate 469 individual base school districts decreased to 254 school systems for 2006. This legislation was repealed by voters in the 2006 November election, but it did not automatically reinstate the school districts as they existed prior to implementation of LB 126. Instead, the 2007 legislative session provided the enabling statutory language for Class I or Class VI schools to exist or be created again.

2007: LB 367 created the Property Tax Credit Act, codified in [Neb. Rev. Stat. § 77-4209](#), which provides direct local property tax relief to all taxable real property owners in the form of a tax credit that is displayed on the tax statement. The real property tax credit is based upon the valuation of each parcel of real property compared to the valuation of all real property in the state. The total amount of credit available for statewide distribution is \$105 million for year 2007 and \$115 million for year 2008. The credit, for year 2007, provided \$83.22 in property tax relief for every \$100,000 in taxable value. In other words, for every \$100,000 in taxable value, the state paid the local taxing subdivisions \$83.22 that otherwise would have been collected from the taxpayer.

2009: LB 315 funded the Property Tax Credit Act for two additional years. The total amount of credit available for statewide distribution was \$115 million for 2009 and \$115 million for 2010.

2011: LB 374 funded the Property Tax Credit Act for two additional years. The total amount of credit available for statewide distribution was \$115 million for 2011 and \$115 million for 2012.

Other Property “Tax Policy” Changes (continued)

2013: LB 195 funded the Property Tax Credit Act for two additional years. The total amount of credit available for statewide distribution was \$115 million for 2013 and \$115 million for 2014.

2014: LB 905 provided an additional \$25 million for two additional years. The total amount of credit available for statewide distribution was \$140 million for 2013 and \$140 million for 2014.

2015: LB 657 provided property tax relief in the amount of \$204 million for tax years 2015 and 2016.

2016: LB 958 provided an additional \$20 million of funding for the property tax relief fund for a total of \$224 million for tax year 2017. It also changed the calculation of the credit so that the credit will be allocated as if agricultural and horticultural land, and agricultural and horticultural land receiving special valuation, were valued at 120% of their taxable value.

2017: LB 327 provided property tax relief in the amount of \$224 million for tax years 2017 and 2018.

2019: LB 294 provided property tax relief in the amount of \$275 million for tax years 2019 and 2020.

2019: LB 512 allowed for current assessed value of destroyed real property (destroyed on or after January 1 and before July 1) to be adjusted by the county board of equalization if the property suffered significant damage as of result of a calamity. Significant damage was defined to mean damage that exceeds twenty percent of the improvements and or land. Calamity was defined to mean a disastrous event, including but not limited to, a fire, an earthquake, a flood, a tornado, or other natural event.

2020: LB 1021 amended the Community Development Law to allow the governing body of a city to elect to provide for the expedited review and approval of qualifying redevelopment. The qualifying plan must include only one redevelopment project that involves the repair, rehabilitation, or replacement of existing structures located within a substandard and blighted areas and the structure meets the required criteria. The project must be completed within two years, and upon completion, the redeveloper is required to notify the county assessor, who must then determine whether the project is complete and the assessed value of the property within the project are. The county assessor must certify to the governing body that a valuation increase has occurred was a result of the improvements made to the improvements. After the assessor completes the certification, the authority may begin to use the excess tax to pay the indebtedness.

2020: LB 1107 provided for a refundable income tax credit for property taxes paid in 2020. The credit is available to any person or entity that pays school district taxes in Nebraska. The credit is determined by multiplying the amount of school district taxes levies, excluding bonded indebtedness or any levy override approved by votes, by a credit percentage. The credit percentage equals the amount of dollars available for the credit by the total real property taxes levied for school purposes by the total real property taxes levied for school purposes. The amount available for 2020 is \$125 million, increasing to \$375 million for 2024. For tax year 2025, the amount of credit available will be \$375 million, plus allowable growth of no more than 5%. Allowable growth

Other Property “Tax Policy” Changes (continued)

is the percentage increase in the total assessed value of all real property in the state from the prior year.

LB 1107 also amended [Neb. Rev. Stat. § 77-4212](#) to reflect that the minimum amount of relief, granted under the Property Tax Credit Act is \$275 million for tax year 2020. If money is transferred or credited to the Property Tax Credit Cash Fund pursuant to any other state law, such amount is to be added to the minimum amount when determining the total amount of relief to be granted.

2020: Initiative Law 2020, No. 431, created an annual gaming tax ([Neb. Rev. Stat. §§ 9-1201 through 9-1208](#)) on gross gaming revenue generated by authorized gaming operators within licensed racetrack enclosures from the operation of all games of chance equal to 20% percent the gross gaming revenue. Of the tax imposed 70% is to be credited to the Property Tax Credit Cash Fund which amount is added to amount funded to the Property Tax Credit.

2021: LB 380 provided property tax relief in the amount of \$300 million for tax year 2021 and \$313 million for tax year 2022.

2022: LB 873 amended the Nebraska Property Tax Incentive (Act) to add property taxes levied on real property in this state by a community college area, not on bonded indebtedness, to receive back as a refundable income tax credit. These credits were established in 2022 at \$50 million dollars and increasing each year to \$195 million in 2026 and then increasing by the allowable growth percentage each year thereafter. Allowable growth percentage is defined as the percentage increase in the total assessed value of all real property in the state from the prior year to the current year, not to exceed 5% in a given year.

In addition, the Act increase the amount of refundable income tax credits available to property taxpayers from \$548 million dollars in 2022 to \$560.7 million dollars in 2023 and then increases those credits by the allowable growth percentage each year thereafter.

2022: [Lancaster Cnty. Bd. of Equalization v. Moser](#), 312 Neb. 757, 980 N.W.2d 611 (2022). The Nebraska Supreme Court considered an issue of first impression in the state: whether constitutional principles of uniform and proportionate taxation require that an isolated error in the subclassification and undervaluation of one taxpayer’s property must be replicated through the equalization process. The Court ruled that there was no legal duty for the Lancaster County Board of Equalization to replicate the error of an undervalued property through the equalization process. The Nebraska Supreme Court ruled the remedy is to have the lower assessed property value raised, rather than the true value of a property reduced.

2023: LB 243 and LB 727 amended [Neb. Rev. Stat. §§ 77-6702](#); [77-6703](#); and [77-6706](#), Nebraska Property Tax Incentive (Act) to exclude from the refundable income tax credit any property taxes delinquent for five years or more at the time of payment. The 5% annual cap on the allowable growth percentage of the total tax credit amount was removed.

The tax credit for school district taxes paid was amended as follows:

- ❖ For tax years 2024 – 2028: The Department of Revenue is to set the credit percentage so that the total amount of credits for the taxable years be the maximum amount of credits allowed in the prior year increased by the allowable growth percentage;

Other Property “Tax Policy” Changes (continued)

- ❖ For tax year 2029: The Department of Revenue is to set the credit percentage so that the total amount of credits for such taxable years is the maximum amount of credits allowed in the prior year increased by the allowable growth percentage plus an additional \$75 million; and
- ❖ For tax year 2030 and each calendar year thereafter, the Department of Revenue is to set the credit percentage so that the total amount of credits for such taxable years is the maximum amount of credits allowed in the prior year increased by the allowable growth percentage.

The tax credit for community college taxes paid pursuant was amended as follows:

- ❖ For taxable years beginning or deemed to begin during calendar year 2023, the credit will be equal to the credit as set by the Department of Revenue, multiplied by the amount of community college taxes paid by the eligible taxpayer during such taxable year. The Department of Revenue is to set the credit percentage so that the total amount of credits for such taxable years shall be \$100 million; and
- ❖ For taxable years beginning or deemed to begin on or after January 1, 2024, the credit is to be equal to 100% of the community college taxes paid by the eligible taxpayer during the taxable year.

2023: LB 243 amended [Neb. Rev. Stat. § 77-4212](#) (Property Tax Credit Act) which provides direct local property tax relief to all taxable real property owners in the form of a tax credit that is displayed on the tax statement. The minimum amount that was funded for the Property Tax Credit for tax years is as follows:

- 2023 - \$360 million
- 2024 - \$395 million
- 2025 - \$430 million
- 2026 - \$445 million
- 2027 - \$460 million
- 2028 - \$475 million
- 2029 - \$475 million PLUS the percentage increase in total assessed value from the prior year (2028) to the current year, plus \$75 million; and
- 2030 and forward – amount from the prior year PLUS the percentage increase in total assessed value from the prior year to the current year.

2023: LB 243 amended [Neb. Rev. Stat. §§ 77-5003; 77-5004; and 77-5015.02](#) by adding an at-large commissioner for a total of four commissioners; to require at least two commissioners to have practiced law in Nebraska for at least five years; requiring the one of the two attorney commissioners serve as presiding hearing officers when hearing appeals or matters requiring more than one commissioner; established commissioner pay as a percentage of the salary of the Chief Justice and the judges of the Supreme Court; and increased the taxable value of a parcel that a single commissioner can hold a hearing to two million dollars or less as determined by the county board of equalization.

2023: LB 531 amended [Neb. Rev. Stat. §§ 18-2101.02; 18-2105; 18-2109; 18-2117.01; 18-2117.02; 18-2142.05; 18-2147; and 18-2156](#) (Tax Increment Financing) so that the designation of extremely blighted is valid for 25 years unless the designation is removed by specified procedures. If an area has carried a substandard and blighted or extremely blighted designation for more than 30 years, a Tax Increment Financing project cannot be approved until an analysis of the existing project has occurred. Additionally,

Other Property “Tax Policy” Changes (continued)

cities may now declare an area substandard or blighted by adopting a resolution after a public hearing, rather than holding additional hearings.

School Adjusted Value

1994: LB 1290 required the adjusted value or full assessable property valuations to be determined for each school district, by the Property Assessment Division, for use in the school aid formula. 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.

2006: LB 968 changed the required level of assessment for agricultural and horticultural land from 80% to 75% of actual value for purposes of the 2006 school adjusted value, which is used in calculating school aid for 2007-2008. This change was intended to make the agricultural and horticultural land value used in the 2007-2008 school aid formula consistent with the “assessed” value of agricultural and horticultural land in 2007 which moves to 75% of actual value.

2008: LB 988 amended [Neb. Rev. Stat. § 79-1016](#), changing the required level of assessment for purposes of “adjusted value” used in the state’s school aid formula. The Property Tax Administrator is required to adjust the taxable value of each school district so that: 1) all real property, other than agricultural and horticultural land, is adjusted to 96% (instead of 100%) of actual value; and 2) all agricultural and horticultural land is adjusted to 72% (instead of 75%) of actual value, and all agricultural and horticultural land that receives special valuation pursuant to [Neb. Rev. Stat. § 77-1344](#) is adjusted to 72% (instead of 75%) of the value of the land for its agricultural or horticultural purposes only.

Motor Vehicles

1997: LB 271 changed the method for taxation of motor vehicles to a uniform, statewide tax and fee system rather than according to value. The fee is a nominal amount, generally between \$5 and \$30 and the proceeds are distributed to cities and counties based on the Highway Trust Fund dollars. The motor vehicle tax is determined from a table that begins with the manufacturer’s suggested retail price (MSRP) and declines each year thereafter, using a table found in state law. Responsibility for motor vehicle taxation was shifted from the county assessor to the county treasurer.

1998: LR 45CA amended the constitution, eliminating the requirement that motor vehicle taxes be distributed to local governments in proportion to property taxes levied.

1999: LB 142 implemented part of LR 45CA by providing that the proceeds from the motor vehicle tax be distributed 60% to the school district where the vehicle is registered, 22% to the county, and 18% to the city except in Douglas County where the city-county shares are reversed.

Homestead Exemption

1969: The Homestead Exemption Act was created by the Legislature to provide direct property tax relief to individual owners of residential property. This law, with some exceptions, provided for an exemption of \$800 of actual value for residences valued at \$4,000 or more. A homestead is defined as a residence, and the land surrounding, not to exceed one acre. To qualify, the homestead

Homestead Exemption (continued)

must be occupied by the owner of record on January 1 of the year for which application for exemption is made. The exemption applies to all or part of the local property taxes levied against the home, with the state reimbursing local governments from general fund revenues for the taxes exempted under the program. In 1971 and 1973, the legislature increased the benefits of the homestead exemption for specific categories of veterans, disabled, and elderly homeowners with limited income.

1983: LB 396 eliminated a general homestead exemption that exempted the first \$800 of value of a homestead valued at \$4,000 or more. The cost savings was \$4.7 million.

1984: LB 809 adopted a general homestead exemption of \$3,000 and required property tax statements to reflect that the state was financing the exemptions. This was estimated to cost about \$18 million. However, the program was delayed and then repealed after one year, never having been implemented.

1986: LB 1268 provided for a sliding scale for homestead exemption benefits for elderly and disabled beneficiaries as income increased.

1988: LB 1105 eliminated the sliding scale of benefits for homestead exemptions and provided that those with income below the filing threshold of \$10,400 received the full \$35,000 exemption.

1989: LB 84 granted an 8.5% reduction in property valuation, or a \$5,400 general homestead exemption for 1989 only; this reduction was financed by the state. Total cost was \$114 million.

1994: LB 802 enacted significant changes to the homestead exemption program: 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. Overall, these changes were revenue neutral.

1999: LB 179 increased the homestead exemption income eligibility amounts and expanded the definition of disability for purposes of eligibility. The cost of the expansion was \$8.8 million.

2004: LB 986 changed the definition of multiple amputees for certain veterans eligible for exemption for applications filed in 2004 and after.

2006: LB 968 made changes to increase the benefits available under the homestead exemption program, effective for 2007. The exempt amount was increased from the greater of \$40,000 or 80% to the greater of \$40,000 or 100% of the average residential home value in the county. For disabled veteran beneficiaries, the exempt amount increased from the greater of \$50,000 or 100% to the greater of \$50,000 or 120% of the average residential home value. The maximum value also increased from \$95,000 or 150% to \$95,000 or 200% of the average residential home value. The maximum value for handicapped and veteran claimants also increased a comparable amount.

2009: LB 94 made changes to allow applicants for the homestead exemption to file an application or certification up until the first half real estate taxes become delinquent if they missed the June 30 filing dates because of a medical condition.

Homestead Exemption (continued)

2009: LB 302 made changes to allow the homestead exemption claimant to transfer a homestead exemption to a new homestead without having to sell the original homestead.

2014: LB 986 increased income eligibility amounts for the homestead exemption program for tax years on or after 2014. Beginning January 1, 2015, homeowners with developmental disabilities are eligible for the homestead exemption. Applicants must provide certification from the Nebraska Department of Health and Human Services regarding their developmental disabilities.

2014: LB 1027 Beginning January 1, 2015, a disabled veteran with a 100% service-connected disability and drawing compensation from the U.S. Department of Veterans Affairs, or the unremarried widow or surviving spouse of this veteran, is eligible for a 100% homestead exemption regardless of income or homestead value. An unremarried widow or widower of any veteran who died because of a service-connected disability is also eligible for the homestead exemption regardless of income or homestead value. A certification of the status of the veteran or surviving spouse must be provided by the U.S. Department of Veterans Affairs when applying for the exemption.

2015: LB 591 Beginning January 1, 2016, the definition of household income for homestead exemption includes any carryforward of a net operating loss when deducted for federal income tax purposes.

2016: LB 683 Beginning January 1, 2017, the homestead exemption statutes were amended to allow a surviving spouse of a qualified veteran, who remarries after attaining the age of 57 years, to qualify.

2017: LB 20 Beginning January 1, 2018, removed the annual disability certification for veterans totally disabled by a nonservice connected accident or illness. LB 217 authorized the delivery of homestead forms for prior-year applicants in the manner approved by the Tax Commissioner and authorized that interest does not accrue on property that has had its homestead exemption rejected or reduced until 30 days after certification by the county board of equalization.

2018: LB 1089 Changes included the following;

- 1) moved the homestead exemption for the unremarried surviving spouse of a service member who dies while on active duty (previously this was the Department's Category 6 and has been moved into Category 4);
- 2) retained the indexing for homestead income eligibility amounts based on the Consumer Price Index;
- 3) requires homestead transfer applications to be filed on or before August 15 or within 30 days of receiving a notice of rejection;
- 4) persons who have qualified for a homestead exemption in the preceding year must apply in succeeding years, instead of recertifying their status;
- 5) deleted references to certification of homestead status by prior year homestead recipients,
- 6) requires the county assessor must send a notice of rejection within 10 days after determining that a homestead exemption application should be rejected; and
- 7) requires both the county treasurer and the county assessor certify the amount of taxes lost because of homestead exemptions which have been granted.

Homestead Exemption (continued)

2019: LB 512 included the following changes:

- 1) Veterans applying for a homestead exemption who are 100% disabled due to a service-connected disability, the Department of Veterans Affairs certification is not required in succeeding years if there has been no change in status. The county assessor or Tax Commissioner may request the certification to verify no change in status.
- 2) Defines prosthetic devise to be the definition [Neb. Rev. Stat. § 77-2704.09](#) for homestead exemption purposes.
- 3) If a homestead exemption application is rejected on the basis of value, the complaint must be filed by June 30. The county board of equalization may, by majority vote, extend such deadline to July 20. If the homestead exemption application was rejected for any other basis, the complaint must be filed within 30 days from receipt of the notice from the county assessor of the rejection.

2021: LB 313 amended [Neb. Rev. Stat. § 77-3512](#) to allow an owner to file a late homestead exemption application on or before June 30 of the year in which the property taxes become delinquent because of the death of a spouse during the year for which exemption is requested if a copy of the death certificate of the spouse is included with the application. LB 313 also amended [Neb. Rev. Stat. § 77-3514.01](#) to allow a late application to be filed until June 30 of the year in which the property taxes become delinquent due to a medical condition which impairs the claimant's ability to apply in a timely manner.

2023: LB 727 amended [Neb. Rev. Stat. §§ 77-3506](#); [77-3512](#); [77-3513](#); and [77-3522](#) to create separate categories for a homestead exemption for certain veterans and veteran spouses and also changed filing requirements. Veterans who are eligible for a homestead exemption due to being 100% permanently disabled are no longer required to file a homestead exemption on an annual basis. Instead, these veterans must only file a homestead exemption along with the required certification from the Department of Veteran Affairs (VA) in their first year of application and in years divisible by five thereafter. If a 100% permanently disabled veteran passes away during the five-year exemption period between years during which an application is required and has a surviving spouse, the spouse receives the homestead exemption for the remainder of the five-year exemption period.

A separate filing category was created for those veterans who are 100% temporarily disabled and their surviving spouses. Previously temporarily and permanently disabled veterans applied using the same category. These veterans and surviving spouses still must apply on an annual basis with the VA certification now being required in the first year of application and in years divisible by five thereafter.

[Neb. Rev. Stat. § 77-3513](#) was amended to clarify that county assessors must mail notice on or before April 1 to those individuals who received a homestead exemption and who are required to refile for an exemption in the current homestead application year.

Finally, [Neb. Rev. Stat. § 77-3522](#) was amended to require 14% interest to accrue on the total amount of property taxes not paid during the applicable exemption period to be owed due to a failure to report a change in status of a 100% permanently disabled veteran. The county assessor can revoke the exemption of a 100% permanently disabled veteran back to the date the county assessor has reason to believe that the exemption was improper. Notice of revocation is to be

provided and the veteran can provide evidence to receive the exemption. Any notice of revocation
Homestead Exemption (continued)

can be appealed to the county board of equalization within 30 days.

Documentary Stamp Tax

All transfers of beneficial interest in, or legal title to, real estate are subject to a documentary stamp tax based upon the value of the real estate transferred. The tax is due at the time the deed is offered for recording unless specifically exempt pursuant to [Neb. Rev. Stat. § 76-902](#).

1965: Chapter 463, established the documentary stamp tax. The tax is collected by the register of deeds and remitted to the Department of Revenue. The initial rate was \$0.55 per each \$500 of value or fraction thereof. The register of deeds retained 25% of the proceeds of the sale of stamps to be placed into the county general fund.

1985: LB 236 raised the rate to \$1.50 per each \$1,000 of value or fraction thereof. The register of deeds retained 33.33% of the proceeds of the sale of stamps to be placed into the county general fund.

1992: LB 1192 raised the rate to \$1.75 per each \$1,000 of value or fraction thereof. The register of deeds retained \$0.50 from each \$1.75 collected to be placed into the county general fund.

2005: LB 40 raised the rate to \$2.25 per each \$1,000 of value or fraction thereof. The register of deeds retains \$0.50 from each \$2.25 collected to be placed into the county general fund. For each remaining \$1.75 remitted to the state, \$0.25 is credited to the Homeless Shelter Assistance Trust Fund, \$1.20 is credited to the Affordable Housing Trust Fund, and \$0.30 is credited to the Behavioral Health Services Fund.

2012: LB 536 amended [Neb. Rev. Stat. § 76-902](#) to provide additional documentary stamp tax exemptions. Deeds between ex-spouses that convey any rights to property acquired or held during the marriage, death deeds and revocations of death deeds, and certified or authenticated death certificates pertaining to death deeds are now exempt from documentary stamp tax.

Administration of Property Assessment Division

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 subject to taxation must be valued as of January 1, 12:01 a.m., of each year.

The county 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 professionally accepted 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 (also known as the sales comparison approach); (2) the income approach; and (3) the 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% declining balance depreciation schedules.

All real property is assessed at or near 100% of actual value, except agricultural and horticultural land which is assessed at or near 75% of actual value. Agricultural and horticultural land receiving special valuation pursuant to [Neb. Rev. Stat. § 77-1344](#) is assessed at 75% of its special value which is the uninfluenced value of the land for agricultural and horticultural purposes. Personal property is assessed at 100% of the net book taxable value as determined by the statutory method.

“Permissive” exemptions are allowed for property owned by certain organizations such as religious, charitable, educational, and agricultural societies pursuant to [Neb. Rev. Stat. § 77-202](#). The organization must file an application for exemption of real and/or personal property. The county assessor recommends approval or denial to the county board of equalization which meets to make a final decision regarding the application for exemption.

There is an exemption for certain business personal property belonging to qualifying companies under Nebraska’s tax incentive programs - the Nebraska Advantage Act and the ImagiNE Nebraska Act.

The tangible personal property used directly in the generation of electricity using wind as the fuel source is exempt from property tax and subject to the nameplate capacity tax. The tangible personal property used directly in the generation of electricity using solar, biomass, or landfill gas is exempt from property tax if the depreciable tangible personal property was installed on or after January 1, 2016, and has a nameplate capacity of 100 kilowatts or more.

Any tangible personal property purchased by a person operating a data center located in Nebraska, which is then incorporated into other tangible personal property for subsequent use outside the state by the same person operating a data center in this state, is exempt from the personal property tax.

There is an exemption for certain personal property belonging to qualified beginning farmers or livestock producers, pursuant to [Neb. Rev. Stat. § 77-5209.02](#) of the Beginning Farmer Tax Credit Act.

There is an exemption for either a mobile home or motor vehicle of any veteran of the United States Armed Forces who was honorably discharged and has a service-connected disability. See [Exemption Application, Form 453](#).

For individuals, the homestead exemption program is designed to provide local property tax relief to qualifying elderly individuals, certain disabled veterans, and certain disabled individuals and their widowers 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 Property Tax Credit Act provides a real property tax credit based on the valuation of each parcel of real property compared to the valuation of all real property in the state. The tax credit amount varies each year depending on appropriation and value. Beginning 2017, the tax credit allocated more of the funds to agricultural and horticultural land as if it were valued at 120% of actual value. For 2023, the real property tax credit rate for non-agland was \$111.30 per \$100,000 of taxable value and for agricultural land the tax credit rate was \$133.55 per \$100,000 of taxable value.

Between January 1 and March 19 of each year, the county assessor updates and revises the real property assessment roll. In counties with a population of at least 150,000, the county assessor must provide preliminary valuation change notices by January 15, conduct informal meetings with property owners, and complete the assessment roll by March 25. Each year between early April and May 15, the Tax Equalization and Review Commission (Commission) has the authority to adjust the valuation of classes or subclasses of real property in any county in order to achieve equalization of property values. Decisions of the Commission may be appealed to the Nebraska Court of Appeals.

The county assessor revises the real property assessment rolls for any orders issued by the Commission 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 Commission.

Personal property is self-reported by the taxpayer on or before May 1. If the county 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 Commission must equalize 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 county 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 20, 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 subdivisions are determined by dividing the subdivision's annual tax request by the current total taxable value within their boundaries. The tax rates are expressed as \$1 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 county 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 on or before 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.

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 annual reports to the Legislature for [Community Redevelopment Tax Increment Financing Projects](#).
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, for example, as of 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. Assessment levels for property:
 - Prior to 1921 property was assessed at 20% of its actual value.
 - 1921 to 1952 property was assessed at its actual value.
 - 1953 to 1955 property was assessed at 50% of its actual value.
 - 1956 and 1957 property was assessed at 50% of its base value.
 - 1958 to 1980 property was assessed at 35% of its actual value.
 - 1981 to 1991 property was assessed at 100% of actual value.
 - 1992 to 2006 property was assessed at 100% of actual value, with the exception of agricultural and horticultural land which was assessed at 80% of actual value.
 - 2007 to current, agricultural and horticultural land is assessed at 75% of actual value.
 - Effective 2022, all agricultural and horticultural land, including agricultural and horticultural land that receives special valuation, is to be assessed at 50% of actual value for the purposes of taxes levied by school districts to pay the principal and interest on bonds approved after January 1, 2022.
6. Examples.

In years 1967 to 1980, tax rates were expressed as mills per \$1,000 of value.

Property market value	\$100,000
Assessment level	<u>x 35%</u>
Assessed value	\$35,000

Mill levy of 55.925	
or 55.925/1,000	<u>x .055925</u>
Calculated Taxes	\$ 1,957.38

In years 1981 to current, tax rates are expressed as rates per \$100 of value.

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

Converting a mill levy to a tax rate.

Mill levy	55.925
Assessment level	<u>x 35%</u>
	19.574
Divide result by 10	<u>÷ 10</u>
To convert to a tax rate	1.9574

7. In Lieu of Taxes.

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, as well as water augmentation projects, makes payments in lieu of property taxes, see Table 21A.

The payments are equivalent to 5% of the gross revenue derived by the power district, plus a fixed amount based on the 1957 levies. Other in lieu of taxes are also reported for game and parks wild-life preserve, housing authorities, hospitals, and community redevelopment authorities, see Table 21B.

8. Bond taxes refers to property taxes levied for payment of principal or interest on bonds issued by the political subdivisions. Non-bond taxes refers to property taxes levied for all other purposes.

Definitions of Property Type Categories in the Statistical Tables

Agricultural farm home site means land that is contiguous to a farm site which includes an inhabitable residence and improvements used for residential purposes, and which is located outside of urban areas or outside a platted and zoned subdivision. *For purposes of summarizing data, the farm residences and farm home site land are included with residential property sector.*

Agricultural farm site land means the portion of land containing improvements that are agricultural or horticultural in nature, including any uninhabitable or unimproved farm home site, all of which is contiguous to agricultural or horticultural land.

Agricultural or horticultural land means a parcel of land which is primarily used for agricultural or horticultural purposes, excluding land associated with a building or enclosed structure located on the parcel.

Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture.

Exempt means real property that receives an exemption from property tax, for example, governmentally exempt or permissive exemptions such as religious, charitable, educational, etc.

Centrally assessed means operating property valued by the state for property tax purposes. The centrally assessed property information in the statistical tables of this report reflects operating property of railroads and public service entities, except for Table 22 which reflects data for car line companies and air carriers.

Commercial means all parcels of real property predominantly used or intended to be 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 means all parcels of real property predominantly used or intended to be used for the process or manufacture of goods or materials.

Mineral interests means the ownership interest of mines, minerals, quarries, mineral springs, overriding royalty interest and production payments with respect to oil and gas leases. The minerals category includes both producing and non-producing interests.

Personal property means 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.

Recreational means all parcels of real property predominantly used or intended to be 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.

Residential single family means all parcels of 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 a single family or two families.

Table 1 History of Assessed Valuation, Total Property Taxes Levied, & Average Rates

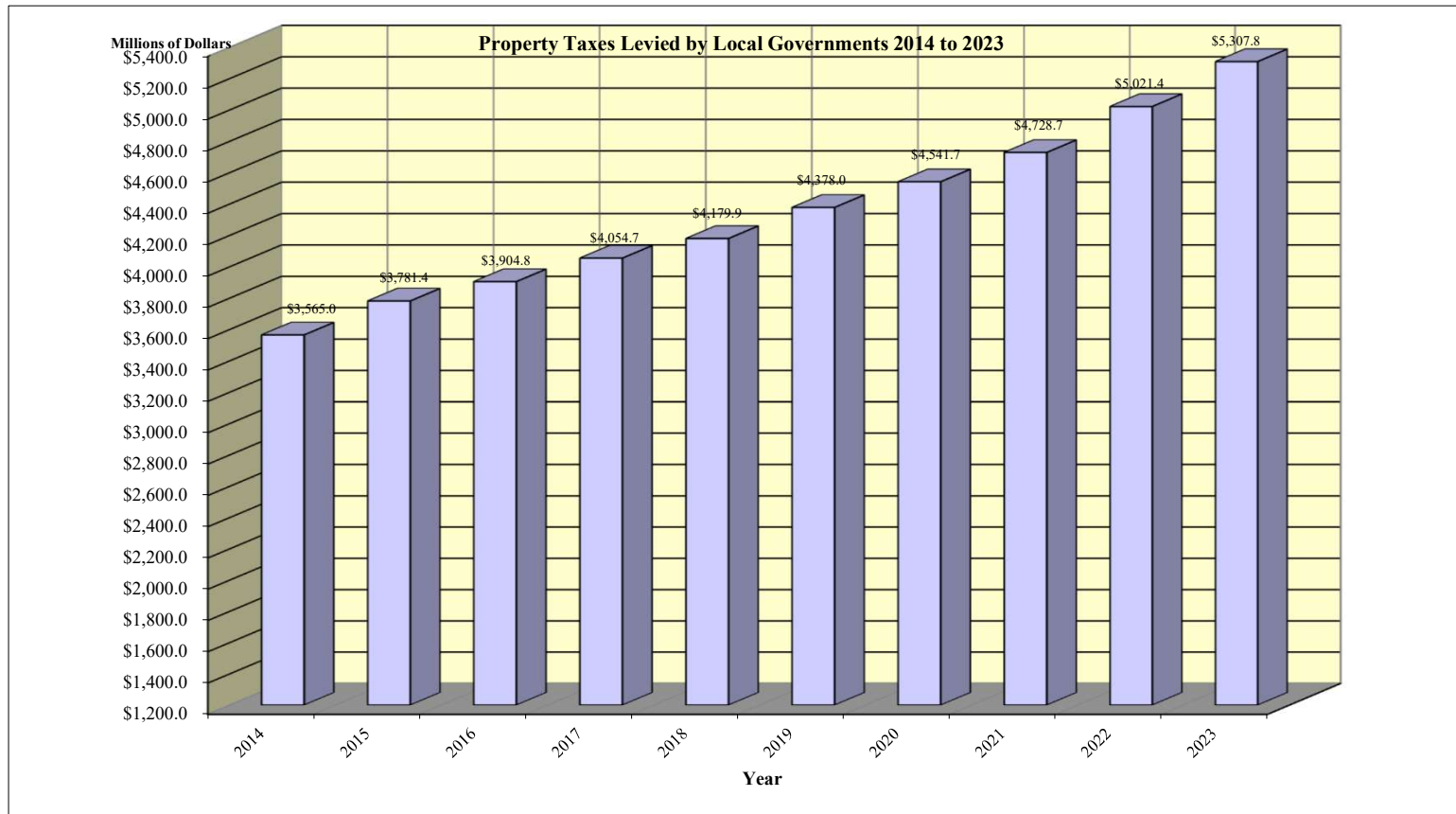
Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate ¹	Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate ¹
1867	20,069,222	100,576	---	---	---	1959	3,175,671,129	26,834,421	8.45	175,700,835	---
1870	53,709,828	310,521	---	---	---	1960	3,212,807,088	27,083,963	8.43	189,000,049	---
1875	75,467,398	547,124	---	---	---	1961	3,278,007,212	27,568,040	8.41	198,260,199	---
1880	90,499,618	356,490	---	---	---	1962	3,367,219,071	28,385,657	8.43	214,740,261	---
1885	133,418,699	1,027,018	---	---	---	1963	3,458,065,766	33,871,754	9.80	235,101,945	---
1890	184,770,304	1,717,524	---	---	---	1964	3,553,328,531	32,477,422	9.14	264,171,142	---
1895	183,717,498	1,257,008	---	---	---	1965	3,820,136,676	47,692,115	11.73	278,511,201	---
1900	171,747,593	1,208,084	---	---	---	1966	4,338,036,742	49,317,239	10.67	308,319,630	---
1901	174,439,095	1,232,891	---	---	---	1967	4,250,081,231	---	---	296,865,045	1.9289
1902	180,091,492	1,131,124	---	---	---	1968	4,449,874,119	---	---	296,769,458	2.2939
1903	188,458,379	1,512,316	---	---	---	1969	5,134,365,585	---	---	325,400,472	2.1770
1904	294,779,244	1,768,675	6.75	---	---	1970	5,375,575,178	---	---	351,261,165	2.2872
1905	304,470,961	2,131,296	7.00	---	---	1971	5,537,901,733	---	---	389,555,957	2.4619
1906	313,060,301	2,191,421	7.00	---	---	1972	5,731,535,854	---	---	409,715,315	2.5018
1907	329,413,349	2,305,893	7.00	---	---	1973	6,077,281,894	---	---	415,705,269	2.3937
1908	391,735,464	2,448,346	5.50	---	---	1974	6,503,268,242	---	---	452,328,856	2.4342
1909	398,985,819	2,194,421	5.50	---	---	1975	6,748,224,013	---	---	526,583,742	2.7304
1910	412,138,607	2,060,293	5.50	---	---	1976	7,017,779,158	---	---	597,011,528	3.0006
1911	415,670,075	2,577,154	6.20	---	---	1977	7,627,733,927	---	---	638,849,456	2.9232
1912	463,371,899	2,409,533	5.20	---	---	1978	7,613,655,151	---	---	636,321,799	2.9285
1913	470,690,414	3,671,385	7.80	---	---	1979	11,980,807,548	---	---	683,162,818	2.0268
1914	471,940,195	3,681,085	7.80	---	---	1980	12,671,717,612	---	---	708,671,291	1.9574
1915	481,931,239	3,277,130	6.80	---	---	1981 ²	37,323,254,040	---	---	774,041,775	2.0739
1916	500,827,274	3,055,046	6.10	---	---	1982	38,553,689,126	---	---	820,801,472	2.1290
1917	528,891,424	4,484,999	8.48	---	---	1983	41,035,051,584	---	---	893,894,759	2.1802
1918	567,947,914	4,361,839	7.68	\$ 32,950,800	---	1984	41,632,906,878	---	---	949,606,198	2.2809
1919	568,921,750	7,395,980	13.00	40,042,226	---	1985	44,606,914,842	---	---	1,015,272,045	2.2749
1920	762,284,909	7,932,575	10.39	51,600,457	---	1986	43,925,258,319	---	---	1,059,179,272	2.4113
1921	3,212,737,091	10,930,607	3.30	59,365,699	---	1987	44,309,579,823	---	---	1,100,975,102	2.4847
1922	3,202,705,714	7,366,114	2.30	53,457,481	---	1988	44,697,049,210	---	---	1,163,685,758	2.6035
1923	3,202,926,404	6,404,457	2.00	53,280,124	---	1989	49,991,878,637	---	---	1,290,988,681	2.5824
1924	3,186,488,549	5,736,510	1.80	53,447,380	---	1990	52,725,587,844	---	---	1,217,708,655	2.3095
1925	3,176,773,795	7,482,542	2.35	55,967,004	---	1991	54,041,010,920	---	---	1,257,047,449	2.3261
1926	3,177,159,318	5,718,886	1.80	54,970,346	---	1992 ³	56,004,491,961	---	---	1,314,258,778	2.3468
1927	3,141,146,610	11,779,299	3.75	66,028,255	---	1993	57,861,622,350	---	---	1,413,865,522	2.4435
1928	3,125,855,462	6,439,262	2.06	58,273,807	---	1994	63,265,656,339	---	---	1,514,686,424	2.3971
1929	3,167,489,300	7,645,798	2.40	59,442,398	---	1995	66,323,588,787	---	---	1,584,737,659	2.3896
1930	3,102,050,571	7,258,798	2.34	58,485,076	---	1996	70,501,578,300	---	---	1,644,161,755	2.3321
1931	3,045,793,706	6,213,419	2.04	56,424,184	---	1997 ⁴	69,048,638,885	---	---	1,546,541,470	2.2398
1932	2,521,000,981	5,974,772	2.37	49,588,994	---	1998	74,603,633,524	---	---	1,471,472,636	1.9724
1933	2,073,283,250	4,955,147	2.39	42,906,527	---	1999	81,499,658,239	---	---	1,519,472,538	1.8644
1934	2,059,678,928	4,424,207	2.10	42,068,482	---	2000	88,307,553,325	---	---	1,640,581,719	1.8578
1935	2,030,243,533	4,467,760	2.15	43,878,947	---	2001	93,938,214,211	---	---	1,761,833,590	1.8755
1936	2,060,835,168	3,732,183	1.76	44,113,357	---	2002	98,162,679,918	---	---	1,868,146,583	1.9031
1937	2,058,224,967	5,536,161	2.64	47,024,422	---	2003	104,200,041,103	---	---	2,038,627,401	1.9565
1938	2,033,302,482	6,213,375	2.68	47,183,558	---	2004	109,123,243,710	---	---	2,139,540,101	1.9607
1939	2,047,519,591	6,111,012	2.61	46,819,088	---	2005	116,267,633,375	---	---	2,281,998,268	1.9627
1940	1,822,271,788	4,940,238	2.57	45,713,054	---	2006	125,064,178,626	---	---	2,442,063,581	1.9526
1941	1,949,755,725	5,283,982	2.71	46,271,291	---	2007 ³	131,993,854,563	---	---	2,581,612,510	1.9559
1942	2,042,442,436	4,881,437	2.39	47,710,476	---	2008	139,910,063,115	---	---	2,722,852,264	1.9461
1943	2,123,882,890	5,267,230	2.48	50,165,759	---	2009	147,626,212,873	---	---	2,876,126,176	1.9482
1944	2,115,063,748	6,646,877	2.54	51,814,011	---	2010	154,005,148,221	---	---	2,991,080,849	1.9422
1945	2,153,798,946	6,116,789	2.84	57,511,244	---	2011	160,728,246,466	---	---	3,108,747,898	1.9342
1946	2,160,972,214	7,131,208	3.30	63,243,778	---	2012	169,958,724,711	---	---	3,231,879,749	1.9016
1947	2,315,369,866	13,869,065	5.99	81,396,348	---	2013	184,353,161,915	---	---	3,400,720,239	1.8447
1948	2,499,222,769	13,145,912	5.26	90,287,526	---	2014	206,170,399,495	---	---	3,565,078,704	1.7292
1949	2,640,565,444	15,473,713	5.86	98,664,524	---	2015	227,668,925,779	---	---	3,781,433,467	1.6609
1950	2,719,489,560	15,664,260	5.76	107,576,591	---	2016	238,324,364,379	---	---	3,904,884,997	1.6385
1951	3,014,247,550	19,863,891	6.50	120,653,280	---	2017	245,203,340,134	---	---	4,054,737,530	1.6536
1952	3,104,475,679	21,669,240	6.98	122,746,134	---	2018	249,234,881,561	---	---	4,179,992,372	1.6771
1953	3,383,619,610	19,455,813	5.75	124,347,195	---	2019	254,420,007,333	---	---	4,378,148,328	1.7208
1954	3,043,753,089	20,362,708	6.69	128,041,382	---	2020	260,240,097,486	---	---	4,541,712,238	1.7452
1955	3,059,667,319	25,028,078	8.18	142,627,677	---	2021	270,323,853,894	---	---	4,728,843,465	1.7493
1956	2,958,572,814	23,934,854	8.09	146,212,379	---	2022	285,347,316,925	---	---	5,021,777,070	1.7599
1957	2,968,251,035	24,428,706	8.23	153,525,482	---	2023	318,001,996,556	---	---	5,307,865,387	1.6691
1958	3,026,479,555	24,121,042	7.97	161,513,035	---						

¹ 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% of actual value to 100% of actual value (LB 187 passed 1979).
³ 1992 - Agricultural & horticultural land assessed at 80% of actual value; 2007 - Agricultural & horticultural land assessed at 75% of actual value.
⁴ 1997 - Value excludes motor vehicles (LB 271 passed 1997).

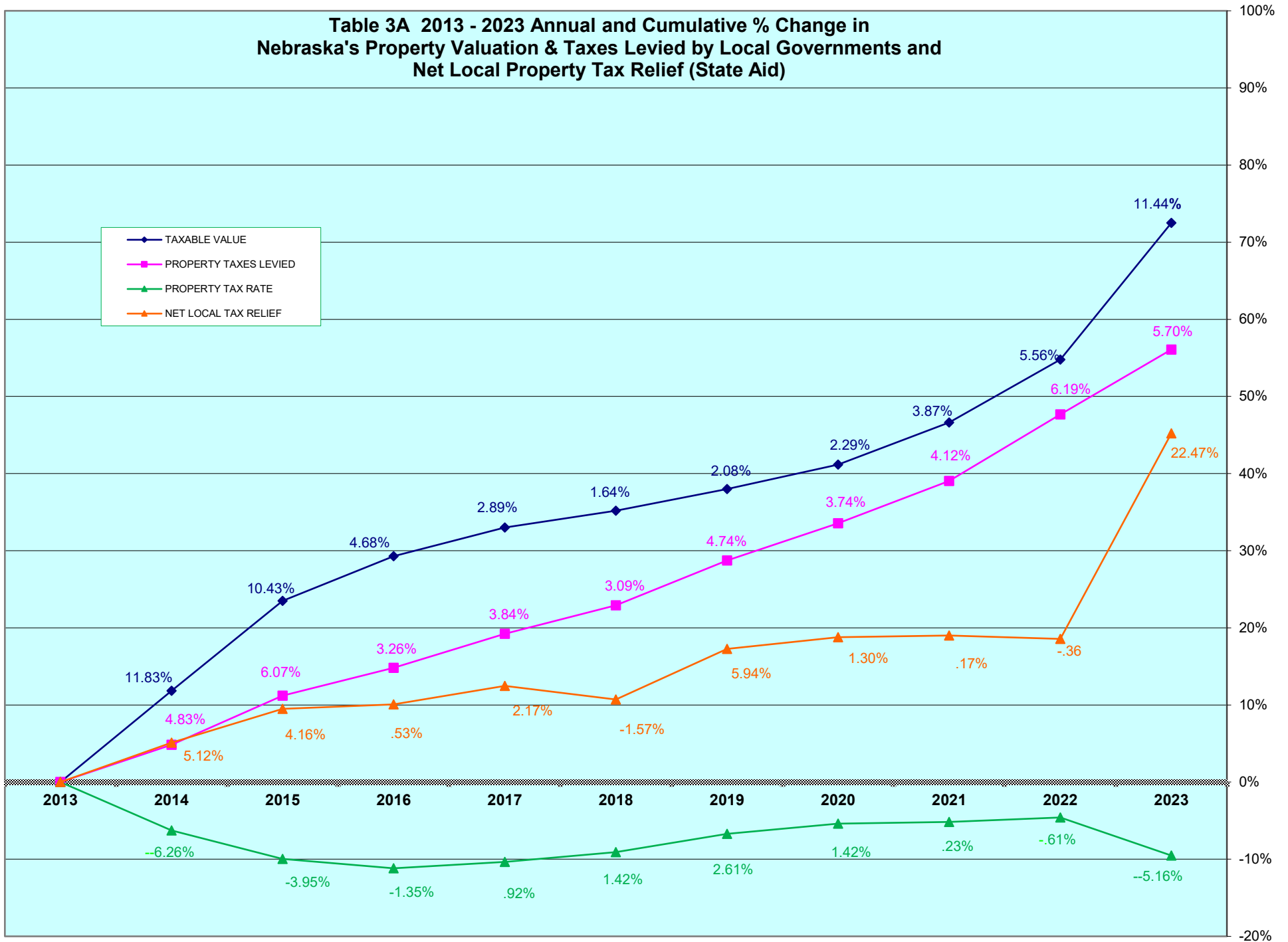
Table 2 Property Taxes Levied by Local Governments, 2014 to 2023

Government Subdivision	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Counties	577.7	600.8	620.3	644.2	668.5	719.9	748.7	770.7	810.7	864.7
Cities & Villages	352.0	369.2	380.6	398.7	422.7	451.6	482.0	504.5	537.8	587.7
Townships	16.4	16.7	17.0	17.6	17.6	19.2	19.7	20.1	20.5	21.4
Rural Fire Districts	47.9	50.3	52.2	53.5	51.9	53.0	55.1	57.6	61.5	70.5
Natural Resource Districts	69.2	76.6	78.3	78.5	75.7	79.0	78.4	80.1	84.5	88.9
Miscellaneous Districts	146.2	149.3	156.4	164.7	169.3	174.1	175.8	187.3	214.3	247.9
Educational Service Units	30.8	33.8	35.2	36.0	36.7	37.9	38.9	40.6	42.8	47.4
Community Colleges	185.2	204.5	211.3	224.8	230.9	236.4	241.5	250.5	263.9	289.0
School Districts	2,139.6	2,280.2	2,353.5	2,436.7	2,506.6	2,606.9	2,701.6	2,817.3	2,985.4	3,090.3
Total Taxes	\$ 3,565.0	\$ 3,781.4	\$ 3,904.8	\$ 4,054.7	\$ 4,179.9	\$ 4,378.0	\$ 4,541.7	\$ 4,728.7	\$ 5,021.4	\$ 5,307.8

¹ Amounts in millions of dollars.



**Table 3A 2013 - 2023 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 2013-2023
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
2013	184,353,161,915			3,400,720,239			1.8447%			1,260,229,265		
2014	206,170,399,495	11.83%	11.83%	3,565,078,704	4.83%	4.83%	1.7292%	-6.26%	-6.26%	1,324,717,903	5.12%	5.12%
2015	227,668,925,779	10.43%	23.50%	3,781,433,467	6.07%	11.20%	1.6609%	-3.95%	-9.96%	1,379,768,015	4.16%	9.49%
2016	238,324,364,379	4.68%	29.28%	3,904,884,977	3.26%	14.83%	1.6385%	-1.35%	-11.18%	1,387,139,187	0.53%	10.07%
2017	245,203,340,134	2.89%	33.01%	4,054,737,530	3.84%	19.23%	1.6536%	0.92%	-10.36%	1,417,247,403	2.17%	12.46%
2018	249,234,881,561	1.64%	35.19%	4,179,992,372	3.09%	22.91%	1.6771%	1.42%	-9.09%	1,395,031,773	-1.57%	10.70%
2019	254,420,007,333	2.08%	38.01%	4,378,148,328	4.74%	28.74%	1.7208%	2.61%	-6.72%	1,477,844,456	5.94%	17.27%
2020	260,240,097,486	2.29%	41.16%	4,541,712,238	3.74%	33.55%	1.7452%	1.42%	-5.39%	1,497,092,937	1.30%	18.80%
2021	270,323,853,894	3.87%	46.63%	4,728,843,465	4.12%	39.05%	1.7493%	0.23%	-5.17%	1,499,704,781	0.17%	19.00%
2022	285,347,316,925	5.56%	54.78%	5,021,777,070	6.19%	47.67%	1.7599%	0.61%	-4.60%	1,494,314,331	-0.36%	18.57%
2023	318,001,996,556	11.44%	72.50%	5,307,865,388	5.70%	56.08%	1.6691%	-5.16%	-9.52%	1,830,035,668	22.47%	45.21%

(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 2013 to 2023 State Aid History, By Categories

	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 Actual	FY2023-2024 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									
County Tax Relief Program	0	0									
Jail Reimbursement Assistance	0	0									
Local Prosecution Aid											
County Juvenile Services Aid	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	5,218,200	5,798,000
County Justice Reinvestment Grants						443,701	0	413,724	184,894	97,440	492,919
Juvenile Planning Grants											
Indigent Defense											
Total Counties	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	5,315,640	6,290,919
Teacher Salary Aid											
State Aid to Schools (TEEOSA)	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	1,049,547,696	1,180,025,965
Option Enrollment Transportation											
Special Education	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	234,840,745	235,724,424
Special Education paid from Educaiton Future Fund											199,041,052
School Lunch	392,032	392,031	392,031	376,351	392,032	376,351	392,032	392,032	392,032	392,032	392,032
School Breakfast Reimbursement	517,470	505,323	540,557	538,600	609,524	617,898	617,898	616,893	1,005	1,144,820	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	90,000
Master Teacher Program Aid	0	0	344,975	0	0	0	0	0	0	0	0
Early Childhood Programs	4,118,572	8,823,588	5,578,831	8,419,357	7,205,890	8,436,823	8,788,357	8,594,301	10,884,259	11,961,998	11,288,357
Vocational & Adult Education	127,600	213,829	214,664	197,129	193,543	206,077	214,664	261,994	229,169	230,670	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	592,893	353,764	386,179	400,000
Learning Community Aid	725,000	725,000	500,000	500,000	500,000	470,000	470,000	470,000	470,000	470,000	470,000
ESU Core Services/Technology	13,761,396	14,051,761	13,761,396	13,221,949	13,357,604	13,085,000	13,352,558	13,613,976	13,332,322	13,332,322	13,613,976
School Revenue Loss Mitigation											
Gifted Education/High Ability Learners	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	2,342,962
Hardship Fund											
Wards of the Court	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	10,613,293	12,000,000
Teacher World Aid											
Economic Education Aid											
School Employees Retirement	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	55,584,247
Foundation Aid paid from Educaiton Future Fund											112,353,248
Total Education	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	1,387,625,375	1,387,744,693	1,379,194,361	1,711,805,577
Community Colleges	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	108,876,938
Dual Enrollment State Support									2,015,583	3,062,234	3,062,234
LB 881 Comm. College Aid											
Total Community Colleges	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	111,939,172
Natural Resources Districts	0	0	0	0	0	0	0	0	0	0	0
Homestead Exemption	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	119,230,317	128,000,000
LB 881/367 Property Tax Credit	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	313,004,238	375,500,000
Personal Property Tax Credit				13,319,778	14,132,163	13,970,542	14,037,182	0	0	0	0
Statewide Total	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	1,872,985,138	1,910,461,114	1,926,548,886	2,333,535,668
Net Local Relief excluding Homestead & PTX Credit	\$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	\$1,497,092,937	\$1,499,704,781	\$1,494,314,331	\$1,830,035,668

Source: NE DAS, Budget Division

Table 3D 2013 to 2023 Relationships between Property Taxes and Local Tax Relief (State Aid)

Relationship between Taxes Levied, plus MV Tax ⁽¹⁾ and Net Local Tax Relief ^{(2) & (4)}													
Year	Taxes Levied w/o MV ⁽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
2013	3,400,720,239	240,581,107	3,641,301,346			1,260,229,265			4,901,530,611			74%	26%
2014	3,565,078,704	251,776,420	3,816,855,124	4.82%	4.82%	1,324,717,903	5.12%	5.12%	5,141,573,027	4.90%	4.90%	74%	26%
2015	3,781,433,467	265,046,106	4,046,479,573	6.02%	11.13%	1,379,768,015	4.16%	9.49%	5,426,247,588	5.54%	10.71%	75%	25%
2016	3,904,884,977	277,084,448	4,181,969,425	3.35%	14.85%	1,387,139,187	0.53%	10.07%	5,569,108,612	2.63%	13.62%	75%	25%
2017	4,054,737,530	291,839,945	4,346,577,475	3.94%	19.37%	1,417,247,403	2.17%	12.46%	5,763,824,878	3.50%	17.59%	75%	25%
2018	4,179,992,372	302,348,840	4,482,341,212	3.12%	23.10%	1,395,031,773	-1.57%	10.70%	5,877,372,985	1.97%	19.91%	76%	24%
2019	4,378,148,328	316,389,922	4,694,538,250	4.73%	28.92%	1,477,844,456	5.94%	17.27%	6,172,382,705	5.02%	25.93%	76%	24%
2020	4,541,712,238	321,093,434	4,862,805,672	3.58%	33.55%	1,497,092,937	1.30%	18.80%	6,359,898,609	3.04%	29.75%	76%	24%
2021	4,728,843,465	324,099,210	5,052,942,675	3.91%	38.77%	1,499,704,781	0.17%	19.00%	6,552,647,455	3.03%	33.69%	77%	23%
2022	5,021,777,070	325,385,913	5,347,162,983	5.82%	46.85%	1,494,314,331	-0.36%	18.57%	6,841,477,314	4.41%	39.58%	78%	22%
2023	5,307,865,388	352,772,206	5,660,637,594	5.86%	55.46%	1,830,035,668	22.47%	45.21%	7,490,673,262	9.49%	52.82%	76%	24%

Relationship between Property Taxes, excluding MV ⁽¹⁾ and Net Local Tax Relief ^{(2) & (4)}												
Tax Relief Hmstd & Tax Credit ⁽²⁾	Year	Taxes Levied w/o MV ⁽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
179,159,245	2013	3,400,720,239			1,260,229,265			4,660,949,504			73%	27%
206,720,994	2014	3,565,078,704	4.83%	4.83%	1,324,717,903	5.12%	5.12%	4,889,796,607	4.91%	4.91%	73%	27%
273,786,895	2015	3,781,433,467	6.07%	11.20%	1,379,768,015	4.16%	9.49%	5,161,201,482	5.55%	10.73%	73%	27%
290,292,429	2016	3,904,884,977	3.26%	14.83%	1,387,139,187	0.53%	10.07%	5,292,024,164	2.53%	13.54%	74%	26%
317,785,225	2017	4,054,737,530	3.84%	19.23%	1,417,247,403	2.17%	12.46%	5,471,984,933	3.40%	17.40%	74%	26%
322,027,214	2018	4,179,992,372	3.09%	22.91%	1,395,031,773	-1.57%	10.70%	5,575,024,145	1.88%	19.61%	75%	25%
376,593,653	2019	4,378,148,328	4.74%	28.74%	1,477,844,456	5.94%	17.27%	5,855,992,784	5.04%	25.64%	75%	25%
375,892,201	2020	4,541,712,238	3.74%	33.55%	1,497,092,937	1.30%	18.80%	6,038,805,175	3.12%	29.56%	75%	25%
410,756,333	2021	4,728,843,465	4.12%	39.05%	1,499,704,781	0.17%	19.00%	6,228,548,246	3.14%	33.63%	76%	24%
432,234,555	2022	5,021,777,070	6.19%	47.67%	1,494,314,331	-0.36%	18.57%	6,516,091,401	4.62%	39.80%	77%	23%
503,500,000	2023	5,307,865,388	5.70%	56.08%	1,830,035,668	22.47%	45.21%	7,137,901,056	9.54%	53.14%	74%	26%

Relationship between School Non-Bond Taxes Levied (plus MV Tax ⁽¹⁾) and Total Local Education Tax Relief ^{(2), (3) & (4)}													
Year	School Non-bond Tax w/o MV ⁽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
2013	1,846,769,945	132,288,958	1,979,058,903			1,166,574,873			3,145,633,776			63%	37%
2014	1,953,814,888	138,509,485	2,092,324,373	5.72%	5.72%	1,225,335,672	5.04%	5.04%	3,317,660,045	5.47%	5.47%	63%	37%
2015	2,076,688,870	146,091,290	2,222,780,160	6.23%	12.32%	1,275,046,605	4.06%	9.30%	3,497,826,765	5.43%	11.20%	64%	36%
2016	2,135,898,059	152,884,291	2,288,782,350	2.97%	15.65%	1,284,509,540	0.74%	10.11%	3,573,291,890	2.16%	13.60%	64%	36%
2017	2,203,697,751	161,404,394	2,365,102,145	3.33%	19.51%	1,313,470,235	2.25%	12.59%	3,678,572,380	2.95%	16.94%	64%	36%
2018	2,263,574,363	167,318,624	2,430,892,987	2.78%	22.83%	1,290,623,997	-1.74%	10.63%	3,721,516,984	1.17%	18.31%	65%	35%
2019	2,352,619,815	175,420,223	2,528,040,038	4.00%	27.74%	1,371,653,685	6.28%	17.58%	3,899,693,723	4.79%	23.97%	65%	35%
2020	2,436,489,195	178,054,680	2,614,543,875	3.42%	32.11%	1,387,625,375	1.16%	18.95%	4,002,169,251	2.63%	27.23%	65%	35%
2021	2,566,095,513	179,510,755	2,745,606,268	5.01%	38.73%	1,387,744,693	0.01%	18.95%	4,133,350,961	3.28%	31.40%	66%	34%
2022	2,686,853,985	180,154,320	2,867,008,305	4.42%	44.87%	1,379,194,361	-0.62%	18.23%	4,246,202,666	2.73%	34.99%	68%	32%
2023	2,771,981,701	195,858,949	2,967,840,649	3.52%	49.96%	1,711,805,577	24.12%	46.74%	4,679,646,226	10.21%	48.77%	63%	37%

(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).

Table 4A 2013 to 2023 Cumulative % Change in Value, by County (continued)

Table with 15 columns: Co#, County Name, Total Property Value (2013-2023), Cumulative % Chg Value 2013 to 2023, Annual %chg '13-'23. Rows list counties from Jefferson to Washington, plus a STATE TOTALS row.

Table 4B 2013 to 2023 Cumulative % Change in Taxes Levied, by County

Co#	County Name	2013 Property Taxes Levied	2014 Property Taxes Levied	2015 Property Taxes Levied	2016 Property Taxes Levied	2017 Property Taxes Levied	2018 Total Property Taxes Levied	2019 Total Property Taxes Levied	2020 Total Property Taxes Levied	2021 Total Property Taxes Levied	2022 Total Property Taxes Levied	2023 Total Property Taxes Levied	Cumulative % Chg Taxes 2013 to 2023	Annual Rate Chg '13-'23
1	ADAMS	\$ 48,152,475	\$ 51,209,841	\$ 52,145,039	\$ 56,131,105	\$ 58,202,724	\$ 59,481,317	61,047,576	63,386,524	66,373,097	75,270,636	75,836,629	57.49%	4.65%
2	ANTELOPE	22,433,315	25,248,067	26,173,177	26,619,608	26,159,146	26,051,360	27,337,154	27,977,903	29,017,249	32,227,007	33,492,615	49.30%	4.09%
3	ARTHUR	2,065,837	2,362,536	2,609,733	3,039,489	2,884,096	2,843,523	2,840,561	2,952,042	2,911,382	3,206,714	3,240,892	56.88%	4.61%
4	BANNER	3,583,942	3,767,295	4,054,885	4,272,171	4,149,000	4,194,414	4,165,173	4,210,167	4,115,779	4,191,875	4,357,506	21.58%	1.97%
5	BLAINE	2,348,806	2,673,736	2,761,385	3,057,741	3,123,554	3,044,441	3,148,777	3,321,643	3,315,038	3,360,111	3,329,181	41.74%	3.55%
6	BOONE	18,475,089	19,269,374	19,667,531	20,523,870	20,927,423	21,735,960	22,971,321	23,100,621	22,409,327	23,532,162	24,158,637	30.76%	2.72%
7	BOX BUTTE	18,589,795	20,721,417	21,506,108	22,385,370	22,685,492	23,440,141	24,079,546	24,708,038	25,894,970	26,742,817	27,434,702	47.58%	3.97%
8	BOYD	5,219,818	5,836,983	6,033,953	6,758,161	6,972,599	6,752,820	6,775,376	6,955,657	6,958,797	7,098,814	7,343,226	40.68%	3.47%
9	BROWN	8,541,505	9,272,351	10,222,634	11,121,165	10,344,845	10,493,236	11,521,554	11,556,584	11,839,166	12,180,205	12,528,217	46.67%	3.90%
10	BUFFALO	80,595,330	84,576,648	90,091,443	95,307,018	100,019,855	104,452,684	108,787,266	108,858,341	108,847,368	116,314,984	124,151,294	54.04%	4.42%
11	BURT	22,385,371	24,212,573	26,736,395	27,185,540	26,999,172	26,093,022	25,949,163	26,300,617	26,437,865	29,436,710	30,771,353	37.46%	3.23%
12	BUTLER	26,414,494	26,571,646	28,738,567	29,447,825	30,055,100	30,295,845	30,710,388	31,200,386	31,787,065	32,339,910	34,636,075	31.13%	2.75%
13	CASS	57,084,155	59,840,915	61,622,098	63,363,934	65,339,155	66,878,248	68,176,539	70,206,141	72,238,252	77,825,105	78,357,789	37.27%	3.22%
14	CEDAR	23,891,356	24,804,813	25,341,910	25,593,098	26,348,471	26,453,986	27,564,703	27,869,465	30,038,942	31,795,119	32,401,672	35.62%	3.09%
15	CHASE	12,878,487	14,308,759	15,050,394	15,900,690	15,772,259	15,772,259	16,116,575	16,360,883	16,214,989	16,120,257	16,239,668	26.10%	2.35%
16	CHERRY	19,420,334	20,456,598	21,871,187	22,255,860	22,651,860	22,842,777	23,222,570	23,058,962	22,880,423	23,274,617	23,263,452	19.79%	1.82%
17	CHEYENNE	22,801,932	24,999,468	26,335,556	26,908,702	27,742,717	26,046,500	25,300,975	25,277,279	26,070,808	27,091,069	28,155,652	23.48%	2.13%
18	CLAY	21,182,815	23,415,640	24,572,740	25,228,006	25,963,691	26,962,117	26,870,725	27,377,224	28,267,899	29,013,118	29,596,864	39.72%	3.40%
19	COLFAX	22,207,244	26,053,163	27,321,732	27,135,331	28,231,996	28,210,194	28,544,510	29,333,622	29,519,023	30,483,183	32,921,228	48.25%	4.02%
20	CUMING	26,260,707	27,516,910	29,261,712	30,417,968	30,209,215	30,343,652	30,590,206	31,213,637	31,579,671	32,321,841	33,035,074	25.80%	2.32%
21	CUSTER	33,802,911	37,254,519	41,503,905	42,131,076	42,471,945	43,024,442	43,902,190	43,371,560	43,843,486	45,398,839	43,799,508	29.57%	2.62%
22	DAKOTA	28,627,421	30,119,819	30,396,805	29,896,486	31,277,827	32,983,715	33,248,013	33,988,996	35,252,129	38,529,716	38,623,715	34.92%	3.04%
23	DAWES	11,969,657	12,833,288	13,640,755	14,524,985	14,811,639	15,137,804	15,885,338	16,447,760	16,777,214	17,499,486	18,522,466	54.75%	4.46%
24	DAWSON	42,959,993	47,668,756	51,291,681	53,487,881	54,550,092	53,557,993	55,057,245	54,931,412	55,090,238	59,582,808	62,180,295	44.74%	3.77%
25	DEUEL	5,318,145	5,996,459	6,686,244	6,623,502	6,804,993	6,397,137	6,159,423	6,166,373	6,185,230	6,410,600	6,519,847	22.60%	2.06%
26	DIXON	16,747,309	17,950,987	19,684,246	19,876,674	20,032,795	20,148,222	20,300,220	19,510,592	19,825,435	20,680,848	22,042,971	31.62%	2.79%
27	DODGE	57,561,435	58,996,394	60,377,854	62,382,037	65,071,660	70,637,017	72,762,833	78,256,327	76,632,575	81,095,862	86,014,376	49.43%	4.10%
28	DOUGLAS	842,873,147	855,900,778	898,850,588	929,166,572	973,708,266	1,021,676,993	1,098,889,400	1,176,466,083	1,227,936,122	1,329,015,922	1,433,294,489	70.05%	5.45%
29	DUNDY	7,044,597	7,675,657	8,372,579	8,717,718	8,867,638	8,749,178	8,857,604	9,109,601	9,308,441	9,555,555	10,148,855	44.07%	3.72%
30	FILLMORE	21,070,753	21,931,996	22,889,742	24,419,796	25,197,562	26,817,457	26,696,421	27,006,111	27,426,749	28,635,338	28,609,508	35.78%	3.11%
31	FRANKLIN	10,640,826	12,044,648	13,228,990	12,698,653	12,439,311	12,589,082	12,853,722	13,513,563	13,795,882	14,420,527	14,790,957	39.00%	3.35%
32	FRONTIER	8,937,941	10,227,207	11,499,837	11,923,372	11,860,963	11,361,442	11,272,693	11,103,766	11,398,634	11,944,016	12,891,593	44.23%	3.73%
33	FURNAS	11,175,418	12,676,704	13,275,565	13,905,131	13,877,758	14,322,779	14,661,911	14,594,687	14,434,672	14,822,014	15,624,868	39.81%	3.41%
34	GAGE	40,744,278	43,101,837	46,985,493	48,508,014	49,740,544	53,943,967	54,000,618	53,140,748	54,659,809	56,711,493	58,479,764	43.53%	3.68%
35	GARDEN	7,196,201	6,910,990	7,045,667	7,354,805	7,308,587	7,644,395	7,763,471	8,203,746	8,536,385	8,742,749	9,015,809	25.29%	2.28%
36	GARFIELD	4,489,321	4,953,640	5,551,023	5,853,275	6,271,719	6,407,739	6,644,942	6,881,102	7,002,517	7,352,695	7,876,984	75.46%	5.78%
37	GOSPER	9,268,231	10,573,787	10,428,831	10,233,734	10,102,035	10,072,040	10,530,360	10,679,840	10,972,861	11,210,315	11,373,766	22.72%	2.07%
38	GRANT	2,240,069	2,291,472	2,511,402	2,657,320	2,630,235	2,631,327	2,876,530	2,911,338	3,107,986	3,052,212	3,000,522	33.95%	2.97%
39	GREELEY	8,905,355	9,877,100	9,427,068	10,307,575	10,855,458	10,960,795	11,521,215	11,632,345	11,896,853	12,381,494	12,593,902	41.42%	3.53%
40	HALL	87,013,033	95,647,622	100,207,394	102,500,058	105,382,384	107,096,034	108,448,798	110,345,537	114,961,524	118,910,244	122,538,331	40.83%	3.48%
41	HAMILTON	30,042,280	31,830,280	32,738,803	34,124,545	33,818,659	33,270,125	35,021,486	36,072,709	37,482,107	38,501,780	38,475,129	28.07%	2.50%
42	HARLAN	10,082,509	12,074,928	12,758,316	12,870,193	13,034,984	13,158,707	13,503,745	13,199,994	13,682,655	14,093,298	15,588,465	54.61%	4.45%
43	HAYES	4,999,900	5,993,530	6,191,867	5,861,565	5,902,384	5,756,572	5,748,058	5,697,322	5,906,130	6,272,855	6,260,947	25.22%	2.27%
44	HITCHCOCK	8,873,914	9,802,896	9,947,049	9,457,704	9,433,079	9,394,203	9,731,505	9,760,644	9,758,947	10,176,707	10,565,194	19.06%	1.76%
45	HOLT	31,130,739	33,108,964	36,340,193	35,825,045	39,412,045	40,860,542	41,295,350	41,130,466	39,990,115	40,911,945	43,153,277	38.62%	3.32%
46	HOOVER	2,556,798	2,710,953	2,813,957	2,966,172	2,937,172	3,043,915	3,172,048	3,125,107	3,142,239	3,262,418	3,434,619	34.33%	3.00%
47	HOWARD	14,407,251	16,628,398	18,432,013	18,103,189	18,084,974	18,155,234	18,491,800	19,453,926	19,930,688	20,623,012	21,118,898	46.59%	3.90%

Table 5 2012 to 2023 History of Property Taxes Levied for Bond and Nonbond

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

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Nonbond Taxes	% non-bond
County	16.76%	541,757,212	23,368,609	4.31%	518,388,602	95.69%
Townships	0.47%	15,109,242	46,273	0.31%	15,062,969	99.69%
Cities & Villages	10.54%	340,610,815	98,214,982	28.83%	242,395,832	71.17%
Fire Districts	1.24%	39,993,026	5,922,884	14.81%	34,070,141	85.19%
Natural Resource Dist.	1.86%	60,130,614	-	0.00%	60,130,614	100.00%
Miscellaneous Dist.	4.15%	134,230,301	66,288,788	49.38%	67,941,513	50.62%
Education Service Units	0.84%	27,013,861	1,171,601	4.34%	25,842,259	95.66%
Community Colleges	4.65%	150,396,406	-	0.00%	150,396,406	100.00%
School Districts	59.49%	1,922,638,274	173,250,495	9.01%	1,749,387,779	90.99%
2012 State Totals	100.00%	3,231,879,749	368,263,634	11.39%	2,863,616,115	88.61%
County	16.60%	564,516,999	25,367,223	4.49%	539,149,779	95.51%
Townships	0.47%	16,099,936	57,114	0.35%	16,042,821	99.65%
Cities & Villages	10.12%	344,063,476	95,938,915	27.88%	248,124,561	72.12%
Fire Districts	1.27%	43,026,285	5,953,970	13.84%	37,072,315	86.16%
Natural Resource Dist.	1.93%	65,627,319	1,114,201	1.70%	64,513,118	98.30%
Miscellaneous Dist.	4.26%	144,887,387	73,012,142	50.39%	71,875,246	49.61%
Education Service Units	0.82%	27,917,710	272,677	0.98%	27,645,032	99.02%
Community Colleges	4.99%	169,670,391	91,152	0.05%	169,579,238	99.95%
School Districts	59.54%	2,024,910,737	178,140,792	8.80%	1,846,769,945	91.20%
2013 State Totals	100.00%	3,400,720,240	379,948,186	11.17%	3,020,772,055	88.83%
County	16.21%	577,726,938	22,933,109	3.97%	554,793,829	96.03%
Townships	0.46%	16,420,904	58,400	0.36%	16,362,504	99.64%
Cities & Villages	9.87%	351,918,875	101,465,787	28.83%	250,453,088	71.17%
Fire Districts	1.34%	47,917,509	6,790,854	14.17%	41,126,656	85.83%
Natural Resource Dist.	1.94%	69,261,616	4,533,570	6.55%	64,728,046	93.45%
Miscellaneous Dist.	4.10%	146,166,929	71,710,758	49.06%	74,456,171	50.94%
Education Service Units	0.86%	30,795,799	236,537	0.77%	30,559,262	99.23%
Community Colleges	5.20%	185,222,451	4,050	0.00%	185,218,401	100.00%
School Districts	60.02%	2,139,647,684	185,832,796	8.69%	1,953,814,888	91.31%
2014 State Totals	100.00%	3,565,078,704	393,565,861	11.04%	3,171,512,844	88.96%
County	15.89%	600,786,669	24,320,887	4.05%	576,465,782	95.95%
Townships	0.44%	16,708,931	59,708	0.36%	16,649,223	99.64%
Cities & Villages	9.77%	369,262,696	106,361,029	28.80%	262,901,667	71.20%
Fire Districts	1.33%	50,290,292	7,909,470	15.73%	42,380,821	84.27%
Natural Resource Dist.	2.03%	76,588,950	4,390,621	5.73%	72,198,329	94.27%
Miscellaneous Dist.	3.95%	149,324,200	71,295,341	47.75%	78,028,859	52.25%
Education Service Units	0.89%	33,777,871	417,107	1.23%	33,360,764	98.77%
Community Colleges	5.41%	204,529,504	-	0.00%	204,529,504	100.00%
School Districts	60.30%	2,280,164,356	203,475,486	8.92%	2,076,688,870	91.08%
2015 State Totals	100.00%	\$ 3,781,433,468	\$ 418,229,649	11.06%	\$ 3,363,203,819	88.94%
County	15.89%	620,330,265	28,251,339	4.55%	592,078,926	95.45%
Townships	0.44%	17,037,332	61,106	0.36%	16,976,226	99.64%
Cities & Villages	9.75%	380,643,702	105,762,693	27.79%	274,881,008	72.21%
Fire Districts	1.34%	52,243,036	8,415,486	16.11%	43,827,550	83.89%
Natural Resource Dist.	2.00%	78,285,333	4,468,680	5.71%	73,816,653	94.29%
Miscellaneous Dist.	4.00%	156,368,052	70,384,049	45.01%	85,984,003	54.99%
Education Service Units	0.90%	35,200,640	520,595	1.48%	34,680,045	98.52%
Community Colleges	5.41%	211,309,160	-	0.00%	211,309,160	100.00%
School Districts	60.27%	2,353,467,457	217,569,397	9.24%	2,135,898,059	90.76%
2016 State Totals	100.00%	\$ 3,904,884,977	\$ 435,433,346	11.15%	\$ 3,469,451,631	88.85%
County	15.89%	644,226,173	27,569,196	4.28%	616,656,977	95.72%
Townships	0.43%	17,572,907	41,741	0.24%	17,531,166	99.76%
Cities & Villages	9.83%	398,746,875	109,065,272	27.35%	289,681,604	72.65%
Fire Districts	1.32%	53,540,677	8,323,064	15.55%	45,217,612	84.45%
Natural Resource Dist.	1.94%	78,477,895	4,412,079	5.62%	74,065,817	94.38%
Miscellaneous Dist.	4.06%	164,689,558	73,018,414	44.34%	91,671,145	55.66%
Education Service Units	0.89%	36,039,422	452,268	1.25%	35,587,154	98.75%
Community Colleges	5.54%	224,779,847	-	0.00%	224,779,847	100.00%
School Districts	60.09%	2,436,664,177	232,966,426	9.56%	2,203,697,751	90.44%
2017 State Totals	100.00%	\$ 4,054,737,531	\$ 455,848,460	11.24%	\$ 3,598,889,073	88.76%

Table 5 2012 to 2023 History of Property Taxes Levied for Bond and Nonbond (continued)

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

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Nonbond Taxes	% non-bond
County	15.99%	668,473,795	27,940,359	4.18%	640,533,436	95.82%
Townships	0.42%	17,601,696	41,860	0.24%	17,559,836	99.76%
Cities & Villages	10.11%	422,665,391	118,058,873	27.93%	304,606,518	72.07%
Fire Districts	1.24%	51,970,831	7,798,304	15.01%	44,172,527	84.99%
Natural Resource Dist.	1.81%	75,690,383	4,450,184	5.88%	71,240,199	94.12%
Miscellaneous Dist.	4.05%	169,303,135	74,270,792	43.87%	95,032,343	56.13%
Education Service Units	0.88%	36,782,555	159,674	0.43%	36,622,881	99.57%
Community Colleges	5.52%	230,870,300	-	0.00%	230,870,300	100.00%
School Districts	59.97%	2,506,634,286	243,059,650	9.70%	2,263,574,636	90.30%
2018 State Totals	100.00%	\$ 4,179,992,372	\$ 475,779,695	11.38%	\$ 3,704,212,677	88.62%
County	16.44%	719,866,711	22,662,509	3.15%	697,204,202	96.85%
Townships	0.44%	19,244,061	0	0.00%	19,244,061	100.00%
Cities & Villages	10.31%	451,587,817	121,012,504	26.80%	330,575,313	73.20%
Fire Districts	1.21%	53,012,800	8,743,079	16.49%	44,269,721	83.51%
Natural Resource Dist.	1.81%	79,046,034	4,492,330	5.68%	74,553,704	94.32%
Miscellaneous Dist.	3.98%	174,132,427	75,541,139	43.38%	98,591,288	56.62%
Education Service Units	0.87%	37,922,383	158,989	0.42%	37,763,395	99.58%
Community Colleges	5.40%	236,394,619	0	0.00%	236,394,619	100.00%
School Districts	59.54%	2,606,941,477	254,321,661	9.76%	2,352,619,815	90.24%
2019 State Totals	100.00%	\$ 4,378,148,328	\$ 486,932,211	11.12%	\$ 3,891,216,117	88.88%
County	16.48%	748,690,781	27,811,877	3.71%	720,878,904	96.29%
Townships	0.43%	19,721,932	0	0.00%	19,721,932	100.00%
Cities & Villages	10.61%	481,977,874	114,281,960	23.71%	367,695,913	76.29%
Fire Districts	1.21%	55,148,802	8,844,540	16.04%	46,304,262	83.96%
Natural Resource Dist.	1.73%	78,394,869	4,450,710	5.68%	73,944,159	94.32%
Miscellaneous Dist.	3.87%	175,820,587	71,522,538	40.68%	104,298,049	59.32%
Education Service Units	0.86%	38,889,187	157,580	0.41%	38,731,608	99.59%
Community Colleges	5.32%	241,477,588	0	0.00%	240,369,508	100.00%
School Districts	59.48%	2,701,590,618	265,101,423	9.81%	2,436,489,195	90.19%
2020 State Totals	100.00%	\$ 4,541,712,238	\$ 492,170,627	10.84%	\$ 4,048,433,531	89.16%
County	16.30%	770,733,199	28,866,906	3.75%	741,866,294	96.25%
Townships	0.43%	20,098,091	0	0.00%	20,098,091	100.00%
Cities & Villages	10.67%	504,542,267	114,354,090	22.66%	390,188,177	77.34%
Fire Districts	1.22%	57,649,194	9,377,090	16.27%	48,272,104	83.73%
Natural Resource Dist.	1.69%	80,074,500	4,850,250	6.06%	75,224,250	93.94%
Miscellaneous Dist.	3.96%	187,343,145	72,872,965	38.90%	114,470,180	61.10%
Education Service Units	0.86%	40,596,317	156,875	0.39%	40,439,442	99.61%
Community Colleges	5.30%	250,484,129	242,505	0.10%	250,241,624	99.90%
School Districts	59.58%	2,817,322,422	251,226,910	8.92%	2,566,095,513	91.08%
2021 State Totals	100.00%	\$ 4,728,843,465	\$ 481,947,590	10.19%	\$ 4,246,893,613	89.81%
County	16.15%	810,773,775	25,458,456	3.14%	785,315,319	96.86%
Townships	0.41%	20,501,615	0	0.00%	20,501,615	100.00%
Cities & Villages	10.71%	537,819,227	123,371,677	22.94%	414,447,550	77.06%
Fire Districts	1.22%	61,516,277	10,975,173	17.84%	50,541,104	82.16%
Natural Resource Dist.	1.68%	84,518,130	6,381,774	7.55%	78,136,356	92.45%
Miscellaneous Dist.	4.27%	214,351,009	79,637,269	37.15%	134,713,740	62.85%
Education Service Units	0.85%	42,890,933	161,447	0.38%	42,729,487	99.62%
Community Colleges	5.26%	263,908,352	11,811,564	4.48%	252,096,788	95.52%
School Districts	59.45%	2,985,497,751	298,643,766	10.00%	2,686,853,985	90.00%
2022 State Totals	100.00%	\$ 5,021,777,069	\$ 556,441,127	11.08%	\$ 4,465,335,942	88.92%
County	16.29%	864,695,231	34,487,317	3.99%	830,207,914	96.01%
Townships	0.40%	21,423,757	0	0.00%	21,423,757	100.00%
Cities & Villages	11.07%	587,743,366	143,104,426	24.35%	444,638,939	75.65%
Fire Districts	1.33%	70,494,635	11,823,576	16.77%	58,671,059	83.23%
Natural Resource Dist.	1.67%	88,902,628	6,474,317	7.28%	82,428,312	92.72%
Miscellaneous Dist.	4.67%	247,946,213	86,596,842	34.93%	161,349,372	65.07%
Education Service Units	0.89%	47,425,009	160,401	0.34%	47,264,608	99.66%
Community Colleges	5.44%	288,963,901	0	0.00%	288,963,901	100.00%
School Districts	58.22%	3,090,270,647	318,288,947	10.30%	2,771,981,701	89.70%
2023 State Totals	100.00%	\$ 5,307,865,388	\$ 600,935,825	11.32%	\$ 4,706,929,563	88.68%

Table 6A 2004 to 2023 History of Real Property Growth Values

Tax Year	Residential & Recreational Growth Value	<i>% of Total Annual Growth</i>	Agric. Dwelling & Ag-Improvements Growth Value	<i>% of Total Annual Growth</i>	Commercial & Industrial Growth Value	<i>% of Total Annual Growth</i>	Minerals Growth Value	<i>% of Total Annual Growth</i>	Total Real Property Growth Value
2003	1,368,231,724	64.84%	131,157,610	6.22%	608,451,429	28.83%	2,343,610	0.11%	2,110,184,373
2004	1,411,652,467	69.90%	116,515,538	5.77%	488,580,486	24.19%	2,884,970	0.14%	2,019,633,461
2005	1,723,923,589	69.28%	125,428,727	5.04%	630,477,811	25.34%	1,460,590	0.06%	2,488,317,858
2006	1,766,058,184	69.88%	131,041,209	5.18%	627,794,922	24.84%	2,521,930	0.10%	2,527,416,245
2007	1,419,063,796	65.64%	137,485,508	6.36%	600,416,169	27.77%	4,948,150	0.23%	2,161,913,623
2008	1,324,339,063	57.26%	129,474,415	5.60%	854,543,795	36.95%	4,471,009	0.19%	2,312,828,282
2009	990,986,085	51.78%	157,732,908	8.24%	734,605,654	38.39%	30,411,642	1.59%	1,913,736,289
2010	878,804,794	59.02%	156,196,526	10.49%	451,134,646	30.30%	2,834,826	0.19%	1,488,970,792
2011	813,678,215	60.82%	164,697,203	12.31%	337,758,886	25.25%	21,783,910	1.63%	1,337,918,214
2012	770,712,985	52.05%	217,579,432	14.69%	453,626,858	30.63%	38,881,270	2.63%	1,480,800,545
2013	989,228,484	57.11%	229,658,792	13.26%	488,641,331	28.21%	24,503,044	1.41%	1,732,031,651
2014	1,132,869,282	56.80%	230,413,986	11.55%	572,180,991	28.69%	59,155,820	2.97%	1,994,620,079
2015	1,277,218,194	58.57%	230,832,226	10.59%	642,061,312	29.44%	30,625,460	1.40%	2,180,737,192
2016	1,332,943,061	56.93%	259,746,500	11.09%	742,845,669	31.73%	5,868,990	0.25%	2,341,404,220
2017	1,304,388,631	57.03%	226,970,292	9.92%	755,204,644	33.02%	752,480	0.03%	2,287,316,047
2018	1,495,599,135	60.71%	230,763,782	9.37%	732,619,658	29.74%	4,663,800	0.19%	2,463,646,375
2019	1,567,399,263	59.40%	235,315,576	8.92%	830,872,486	31.49%	4,979,240	0.19%	2,638,566,565
2020	1,375,182,405	54.21%	252,191,635	9.94%	904,098,055	35.64%	5,220,945	0.21%	2,536,693,040
2021	1,561,173,646	56.23%	256,826,617	9.25%	958,066,091	34.51%	100,770	0.00%	2,776,167,124
2022	1,996,112,958	59.43%	259,403,141	7.72%	1,090,258,008	32.46%	13,022,869	0.39%	3,358,796,976
2023	2,299,782,414	58.86%	297,369,567	7.61%	249,877,705	6.40%	4,640,690	0.12%	3,907,356,405

Table 6B 2004 to 2023 History of Real Property Growth Values

Tax Year	Total Real Property Growth Value	<i>Annual %Chg. Growth Value</i>	<i>%Growth of Total Taxable Value</i>	Total Taxable Value¹	<i>Annual %Chg. Taxable Value</i>	<i>Annual %Chg. Taxable Value Exclud. Growth</i>
2004	2,019,633,461		1.85%	109,123,243,710		
2005	2,488,317,858	23.21%	2.14%	116,267,633,375	6.55%	4.27%
2006	2,527,416,245	1.57%	2.02%	125,064,178,626	7.57%	5.39%
2007	2,161,913,623	-14.46%	1.64%	131,993,854,563	5.54%	3.81%
2008	2,312,828,282	6.98%	1.65%	139,910,063,115	6.00%	4.25%
2009	1,913,736,289	-17.26%	1.30%	147,626,212,873	5.52%	4.15%
2010	1,488,970,792	-22.20%	0.97%	154,005,148,221	4.32%	3.31%
2011	1,337,918,214	-10.14%	0.83%	160,728,246,466	4.37%	3.50%
2012	1,480,800,545	10.68%	0.87%	169,958,724,711	5.74%	4.82%
2013	1,732,031,651	16.97%	0.94%	184,353,161,915	8.47%	7.45%
2014	1,994,620,079	15.16%	0.97%	206,170,399,495	11.83%	10.75%
2015	2,180,737,192	9.33%	0.96%	227,668,925,779	10.43%	9.37%
2016	2,341,404,220	7.37%	0.98%	238,324,364,379	4.68%	3.65%
2017	2,287,316,047	-2.31%	0.93%	245,203,340,134	2.89%	1.93%
2018	2,463,646,375	7.71%	0.99%	249,234,881,561	1.64%	0.64%
2019	2,638,566,565	7.10%	1.04%	254,420,007,333	2.08%	1.02%
2020	2,536,693,040	-3.86%	0.97%	260,240,097,486	2.29%	1.29%
2021	2,776,167,124	9.44%	1.03%	270,323,853,894	3.87%	2.81%
2022	3,358,796,976	20.99%	1.18%	285,347,316,925	5.56%	4.32%
2023	3,907,356,405	16.33%	1.23%	318,001,996,556	11.44%	10.07%

Real property growth values represent the amount of value attributable to new construction, additions to existing buildings and any improvements to real property which increase the value of such property.

Source: Real property growth value as reported by assessors on the County Abstract of Assessment Reports.

Source: Total Taxable Value as reported by assessors on the Certification of Taxable Report

Table 7 2023 Taxable Value, Property Taxes Levied, and Average Property Tax Rate by County

County No. & Name	Total Value	Property Taxes Levied ¹	Average Tax Rate	County No. & Name	Total Value	Property Taxes Levied ¹	Average Tax Rate
1 ADAMS	4,625,720,943	\$ 75,836,628.96	1.6395%	48 JEFFERSON	2,052,437,174	\$ 29,864,512.78	1.4551%
2 ANTELOPE	2,757,468,136	33,492,615.27	1.2146%	49 JOHNSON	1,032,574,419	15,338,804.60	1.4855%
3 ARTHUR	265,114,508	3,240,891.66	1.2224%	50 KEARNEY	2,106,353,938	28,981,734.62	1.3759%
4 BANNER	299,552,877	4,357,506.00	1.4547%	51 KEITH	2,289,973,895	27,506,755.64	1.2012%
5 BLAINE	356,945,039	3,329,181.18	0.9327%	52 KEYA PAHA	565,927,689	4,086,535.12	0.7221%
6 BOONE	2,509,566,259	24,158,636.80	0.9627%	53 KIMBALL	789,864,372	12,982,108.72	1.6436%
7 BOX BUTTE	1,659,509,240	27,434,701.90	1.6532%	54 KNOX	2,444,848,231	29,654,457.64	1.2129%
8 BOYD	608,156,267	7,343,226.24	1.2075%	55 LANCASTER	41,325,286,431	718,033,204.83	1.7375%
9 BROWN	1,032,185,856	12,528,216.92	1.2138%	56 LINCOLN	5,772,734,551	92,414,440.82	1.6009%
10 BUFFALO	7,335,203,440	124,151,294.48	1.6925%	57 LOGAN	382,649,519	4,282,976.54	1.1193%
11 BURT	2,175,865,301	30,771,353.42	1.4142%	58 LOUP	359,535,976	3,685,983.98	1.0252%
12 BUTLER	2,742,127,331	34,636,075.14	1.2631%	59 MADISON	5,116,259,206	83,168,826.38	1.6256%
13 CASS	4,535,329,271	78,357,788.61	1.7277%	60 MCPHERSON	350,678,864	3,913,640.18	1.1160%
14 CEDAR	2,824,135,208	32,401,672.06	1.1473%	61 MERRICK	2,017,115,889	25,029,630.62	1.2409%
15 CHASE	1,544,632,498	16,239,668.18	1.0514%	62 MORRILL	1,259,702,714	19,905,619.98	1.5802%
16 CHERRY	2,405,004,996	23,263,452.42	0.9673%	63 NANCE	1,126,112,281	15,056,928.90	1.3371%
17 CHEYENNE	1,537,261,704	28,155,652.20	1.8315%	64 NEMAHA	1,386,498,636	18,787,570.14	1.3550%
18 CLAY	2,344,124,663	29,596,863.84	1.2626%	65 NUCKOLLS	1,202,635,338	15,412,339.04	1.2815%
19 COLFAX	2,295,629,284	32,921,227.66	1.4341%	66 OTOE	2,889,763,510	46,015,934.62	1.5924%
20 CUMING	3,078,870,467	33,035,073.56	1.0730%	67 PAWNEE	837,937,816	10,727,671.36	1.2802%
21 CUSTER	3,544,414,655	43,799,507.96	1.2357%	68 PERKINS	1,425,546,560	15,264,312.14	1.0708%
22 DAKOTA	2,413,018,069	38,623,714.66	1.6006%	69 PHELPS	2,466,167,214	32,456,574.80	1.3161%
23 DAWES	1,109,862,504	18,522,466.06	1.6689%	70 PIERCE	2,262,285,658	26,566,758.64	1.1743%
24 DAWSON	3,820,698,077	62,180,294.60	1.6275%	71 PLATTE	6,566,933,402	88,201,978.66	1.3431%
25 DEUEL	452,742,788	6,519,846.92	1.4401%	72 POLK	1,951,632,190	23,103,092.95	1.1838%
26 DIXON	1,728,323,598	22,042,971.14	1.2754%	73 RED WILLOW	1,502,534,569	21,640,122.62	1.4402%
27 DODGE	5,542,732,938	86,014,375.98	1.5518%	74 RICHARDSON	1,674,666,665	21,999,745.94	1.3137%
28 DOUGLAS	64,906,016,185	1,433,294,489.48	2.2083%	75 ROCK	695,407,063	8,143,925.35	1.1711%
29 DUNDY	953,922,860	10,148,855.46	1.0639%	76 SALINE	2,611,394,188	38,516,567.85	1.4749%
30 FILLMORE	2,528,714,539	28,609,507.73	1.1314%	77 SARPY	24,849,499,115	529,490,198.23	2.1308%
31 FRANKLIN	1,069,769,763	14,790,956.90	1.3826%	78 SAUNDERS	5,099,008,093	77,023,872.26	1.5106%
32 FRONTIER	1,000,732,098	12,891,592.76	1.2882%	79 SCOTTS BLUFF	3,612,124,368	69,672,376.08	1.9288%
33 FURNAS	1,140,395,872	15,624,867.88	1.3701%	80 SEWARD	3,603,561,231	47,886,775.10	1.3289%
34 GAGE	3,767,618,478	58,479,764.04	1.5522%	81 SHERIDAN	1,281,136,976	17,299,948.84	1.3504%
35 GARDEN	841,080,566	9,015,808.90	1.0719%	82 SHERMAN	1,003,162,422	13,197,342.54	1.3156%
36 GARFIELD	508,502,285	7,876,983.54	1.5491%	83 SIOUX	694,883,509	7,974,941.12	1.1477%
37 GOSPER	994,967,495	11,373,765.73	1.1431%	84 STANTON	1,774,464,439	23,970,454.44	1.3509%
38 GRANT	368,674,440	3,000,522.32	0.8139%	85 THAYER	2,104,114,379	21,071,462.88	1.0014%
39 GREELEY	1,057,268,842	12,593,901.62	1.1912%	86 THOMAS	384,833,371	3,739,694.69	0.9718%
40 HALL	6,970,909,668	122,538,331.20	1.7579%	87 THURSTON	1,147,472,427	17,175,799.38	1.4968%
41 HAMILTON	3,262,612,570	38,475,128.72	1.1793%	88 VALLEY	1,081,243,724	16,517,771.24	1.5277%
42 HARLAN	1,198,612,026	15,588,464.94	1.3005%	89 WASHINGTON	4,363,093,451	67,311,497.28	1.5427%
43 HAYES	546,850,421	6,260,947.18	1.1449%	90 WAYNE	2,405,810,399	32,398,474.96	1.3467%
44 HITCHCOCK	820,239,115	10,565,193.66	1.2881%	91 WEBSTER	1,199,213,779	16,148,096.46	1.3466%
45 HOLT	3,078,433,798	43,153,276.76	1.4018%	92 WHEELER	724,055,892	7,212,783.50	0.9962%
46 HOOKER	397,643,762	3,434,619.10	0.8637%	93 YORK	3,701,179,998	47,240,363.22	1.2764%
47 HOWARD	1,550,520,325	21,118,898.06	1.3621%				
				STATE TOTALS	318,001,996,556	\$ 5,307,865,387.48	1.6691%

¹ Property taxes levied include the portion of taxes reimbursed by the state for homestead exemptions, personal property exemptions and real property tax credit.

Table 8 2022 vs. 2023 % Change in Value, Taxes Levied, & Average Rates by County

County No. & Name	2022 Value	2023 Value	% chg value	2022 Taxes	2023 Taxes	% chg value	2022 Avg. Rate	2023 Avg. Rate	%chg avg. rate
1 ADAMS	\$4,227,782,280	\$4,625,720,943	9.41%	\$75,270,636.06	\$75,836,628.96	0.75%	1.7804%	1.6395%	-7.91%
2 ANTELOPE	2,588,086,578	2,757,468,136	6.54%	32,227,006.65	33,492,615.27	3.93%	1.2452%	1.2146%	-2.46%
3 ARTHUR	263,992,642	265,114,508	0.42%	3,206,713.92	3,240,891.66	1.07%	1.2147%	1.2224%	0.63%
4 BANNER	280,887,755	299,552,877	6.65%	4,191,874.56	4,357,506.00	3.95%	1.4924%	1.4547%	-2.53%
5 BLAINE	354,518,194	356,945,039	0.68%	3,360,110.85	3,329,181.18	-0.92%	0.9478%	0.9327%	-1.59%
6 BOONE	2,367,972,177	2,509,566,259	5.98%	23,532,161.54	24,158,636.80	2.66%	0.9938%	0.9627%	-3.13%
7 BOX BUTTE	1,576,055,593	1,659,509,240	5.30%	26,742,816.90	27,434,701.90	2.59%	1.6968%	1.6532%	-2.57%
8 BOYD	601,978,692	608,156,267	1.03%	7,098,813.90	7,343,226.24	3.44%	1.1792%	1.2075%	2.40%
9 BROWN	994,673,446	1,032,185,856	3.77%	12,180,205.32	12,528,216.92	2.86%	1.2245%	1.2138%	-0.87%
10 BUFFALO	6,675,988,350	7,335,203,440	9.87%	116,314,983.74	124,151,294.48	6.74%	1.7423%	1.6925%	-2.86%
11 BURT	1,878,649,374	2,175,865,301	15.82%	29,436,710.48	30,771,353.42	4.53%	1.5669%	1.4142%	-9.75%
12 BUTLER	2,484,948,034	2,742,127,331	10.35%	32,339,909.72	34,636,075.14	7.10%	1.3014%	1.2631%	-2.94%
13 CASS	4,409,798,525	4,535,329,271	2.85%	77,825,105.23	78,357,788.61	0.68%	1.7648%	1.7277%	-2.10%
14 CEDAR	2,630,791,693	2,824,135,208	7.35%	31,795,118.80	32,401,672.06	1.91%	1.2086%	1.1473%	-5.07%
15 CHASE	1,455,499,568	1,544,632,498	6.12%	16,120,257.26	16,239,668.18	0.74%	1.1075%	1.0514%	-5.07%
16 CHERRY	2,219,986,414	2,405,004,996	8.33%	23,274,616.82	23,263,452.42	-0.05%	1.0484%	0.9673%	-7.74%
17 CHEYENNE	1,452,186,414	1,537,261,704	5.86%	27,091,069.08	28,155,652.20	3.93%	1.8655%	1.8315%	-1.82%
18 CLAY	2,170,390,088	2,344,124,663	8.00%	29,013,118.06	29,596,863.84	2.01%	1.3368%	1.2626%	-5.55%
19 COLFAX	2,026,934,144	2,295,629,284	13.26%	30,483,182.78	32,921,227.66	8.00%	1.5039%	1.4341%	-4.64%
20 CUMING	2,831,595,255	3,078,870,467	8.73%	32,321,841.04	33,035,073.56	2.21%	1.1415%	1.0730%	-6.00%
21 CUSTER	3,483,938,639	3,544,414,655	1.74%	45,398,838.88	43,799,507.96	-3.52%	1.3031%	1.2357%	-5.17%
22 DAKOTA	2,222,980,115	2,413,018,069	8.55%	38,529,715.58	38,623,714.66	0.24%	1.7332%	1.6006%	-7.65%
23 DAWES	1,038,844,388	1,109,862,504	6.84%	17,499,485.78	18,522,466.06	5.85%	1.6845%	1.6689%	-0.93%
24 DAWSON	3,502,352,623	3,820,698,077	9.09%	59,582,807.96	62,180,294.60	4.36%	1.7012%	1.6275%	-4.33%
25 DEUEL	426,862,014	452,742,788	6.06%	6,410,599.82	6,519,846.92	1.70%	1.5018%	1.4401%	-4.11%
26 DIXON	1,476,706,058	1,728,323,598	17.04%	20,680,848.38	22,042,971.14	6.59%	1.4005%	1.2754%	-8.93%
27 DODGE	5,054,376,372	5,542,732,938	9.66%	81,095,862.22	86,014,375.98	6.07%	1.6045%	1.5518%	-3.28%
28 DOUGLAS	57,816,795,525	64,906,016,185	12.26%	1,329,015,921.97	1,433,294,489.48	7.85%	2.2987%	2.2083%	-3.93%
29 DUNDY	916,462,776	953,922,860	4.09%	9,555,554.90	10,148,855.46	6.21%	1.0427%	1.0639%	2.03%
30 FILLMORE	2,423,957,887	2,528,714,539	4.32%	28,635,337.94	28,609,507.73	-0.09%	1.1813%	1.1314%	-4.22%
31 FRANKLIN	985,061,448	1,069,769,763	8.60%	14,420,527.38	14,790,956.90	2.57%	1.4639%	1.3826%	-5.55%
32 FRONTIER	886,946,410	1,000,732,098	12.83%	11,944,016.18	12,891,592.76	7.93%	1.3466%	1.2882%	-4.34%
33 FURNAS	998,961,482	1,140,395,872	14.16%	14,822,013.60	15,624,867.88	5.42%	1.4837%	1.3701%	-7.66%
34 GAGE	3,445,377,858	3,767,618,478	9.35%	56,711,493.26	58,479,764.04	3.12%	1.6460%	1.5522%	-5.70%
35 GARDEN	804,143,030	841,080,566	4.59%	8,742,748.62	9,015,808.90	3.12%	1.0872%	1.0719%	-1.41%
36 GARFIELD	468,763,858	508,502,285	8.48%	7,352,694.96	7,876,983.54	7.13%	1.5685%	1.5491%	-1.24%
37 GOSPER	908,508,075	994,967,495	9.52%	11,210,314.58	11,373,765.73	1.46%	1.2339%	1.1431%	-7.36%
38 GRANT	329,998,967	368,674,440	11.72%	3,052,212.46	3,000,522.32	-1.69%	0.9249%	0.8139%	-12.00%
39 GREELEY	986,946,910	1,057,268,842	7.13%	12,381,494.12	12,593,901.62	1.72%	1.2545%	1.1912%	-5.05%
40 HALL	6,191,544,621	6,970,909,668	12.59%	118,910,243.91	122,538,331.20	3.05%	1.9205%	1.7579%	-8.47%
41 HAMILTON	3,050,699,069	3,262,612,570	6.95%	38,501,780.35	38,475,128.72	-0.07%	1.2621%	1.1793%	-6.56%
42 HARLAN	1,032,853,507	1,198,612,026	16.05%	14,093,298.46	15,588,464.94	10.61%	1.3645%	1.3005%	-4.69%
43 HAYES	517,577,753	546,850,421	5.66%	6,272,854.60	6,260,947.18	-0.19%	1.2120%	1.1449%	-5.54%
44 HITCHCOCK	757,275,137	820,239,115	8.31%	10,176,707.20	10,565,193.66	3.82%	1.3439%	1.2881%	-4.15%
45 HOLT	2,910,969,819	3,078,433,798	5.75%	40,911,945.18	43,153,276.76	5.48%	1.4054%	1.4018%	-0.26%
46 HOOKER	350,634,420	397,643,762	13.41%	3,262,418.14	3,434,619.10	5.28%	0.9304%	0.8637%	-7.17%
47 HOWARD	1,456,868,875	1,550,520,325	6.43%	20,623,011.87	21,118,898.06	2.40%	1.4156%	1.3621%	-3.78%

Table 8 2022 vs. 2023 % Change in Value, Taxes Levied, & Average Rates by County (continued)

County No. & Name	2022 Value	2023 Value	% chg value	2022 Taxes	2023 Taxes	% chg value	2022 Avg. Rate	2023 Avg. Rate	%chg avg. rate
48 JEFFERSON	1,877,722,050	2,052,437,174	9.30%	\$ 29,427,166.06	\$ 29,864,512.78	1.49%	1.5672%	1.4551%	-7.15%
49 JOHNSON	986,161,225	1,032,574,419	4.71%	15,056,908.46	15,338,804.60	1.87%	1.5268%	1.4855%	-2.71%
50 KEARNEY	1,917,078,015	2,106,353,938	9.87%	27,682,625.22	28,981,734.62	4.69%	1.4440%	1.3759%	-4.72%
51 KEITH	2,084,466,328	2,289,973,895	9.86%	27,233,568.98	27,506,755.64	1.00%	1.3065%	1.2012%	-8.06%
52 KEYA PAHA	486,965,612	565,927,689	16.22%	3,887,641.08	4,086,535.12	5.12%	0.7983%	0.7221%	-9.55%
53 KIMBALL	724,574,423	789,864,372	9.01%	12,707,521.30	12,982,108.72	2.16%	1.7538%	1.6436%	-6.28%
54 KNOX	2,294,475,228	2,444,848,231	6.55%	29,111,219.79	29,654,457.64	1.87%	1.2688%	1.2129%	-4.41%
55 LANCASTER	33,872,765,406	41,325,286,431	22.00%	657,836,614.04	718,033,204.86	9.15%	1.9421%	1.7375%	-10.53%
56 LINCOLN	5,315,423,416	5,772,734,551	8.60%	90,213,865.08	92,414,440.82	2.44%	1.6972%	1.6009%	-5.67%
57 LOGAN	369,012,857	382,649,519	3.70%	4,353,716.24	4,282,976.54	-1.62%	1.1798%	1.1193%	-5.13%
58 LOUP	327,952,070	359,535,976	9.63%	3,554,194.40	3,685,983.98	3.71%	1.0838%	1.0252%	-5.41%
59 MADISON	4,634,596,685	5,116,259,206	10.39%	80,554,669.12	83,168,826.38	3.25%	1.7381%	1.6256%	-6.47%
60 MCPHERSON	340,011,148	350,678,864	3.14%	3,605,267.06	3,913,640.18	8.55%	1.0603%	1.1160%	5.25%
61 MERRICK	1,876,702,877	2,017,115,889	7.48%	25,286,179.38	25,029,630.62	-1.01%	1.3474%	1.2409%	-7.90%
62 MORRILL	1,150,923,814	1,259,702,714	9.45%	19,424,863.02	19,905,619.98	2.47%	1.6878%	1.5802%	-6.38%
63 NANCE	1,065,611,041	1,126,112,281	5.68%	14,933,512.78	15,056,928.90	0.83%	1.4014%	1.3371%	-4.59%
64 NEMAHA	1,208,226,989	1,386,498,636	14.75%	18,227,602.62	18,787,570.14	3.07%	1.5086%	1.3550%	-10.18%
65 NUCKOLLS	1,153,647,355	1,202,635,338	4.25%	15,103,498.56	15,412,339.04	2.04%	1.3092%	1.2815%	-2.12%
66 OTOE	2,536,808,182	2,889,763,510	13.91%	45,205,832.10	46,015,934.62	1.79%	1.7820%	1.5924%	-10.64%
67 PAWNEE	814,845,254	837,937,816	2.83%	10,604,314.06	10,727,671.36	1.16%	1.3014%	1.2802%	-1.63%
68 PERKINS	1,188,438,500	1,425,546,560	19.95%	14,231,035.48	15,264,312.14	7.26%	1.1975%	1.0708%	-10.58%
69 PHELPS	2,331,076,834	2,466,167,214	5.80%	32,084,773.70	32,456,574.80	1.16%	1.3764%	1.3161%	-4.38%
70 PIERCE	2,019,143,709	2,262,285,658	12.04%	25,756,253.34	26,566,758.64	3.15%	1.2756%	1.1743%	-7.94%
71 PLATTE	6,110,057,264	6,566,933,402	7.48%	84,807,784.44	88,201,978.66	4.00%	1.3880%	1.3431%	-3.23%
72 POLK	1,849,812,438	1,951,632,190	5.50%	22,579,131.18	23,103,092.95	2.32%	1.2206%	1.1838%	-3.01%
73 RED WILLOW	1,371,667,683	1,502,534,569	9.54%	20,907,593.22	21,640,122.62	3.50%	1.5242%	1.4402%	-5.51%
74 RICHARDSON	1,458,130,429	1,674,666,665	14.85%	22,395,125.78	21,999,745.94	-1.77%	1.5359%	1.3137%	-14.47%
75 ROCK	663,200,051	695,407,063	4.86%	7,711,875.11	8,143,925.35	5.60%	1.1628%	1.1711%	0.71%
76 SALINE	2,488,800,127	2,611,394,188	4.93%	38,300,248.17	38,516,567.85	0.56%	1.5389%	1.4749%	-4.16%
77 SARPY	21,682,111,476	24,849,499,115	14.61%	482,504,482.83	529,490,198.23	9.74%	2.2254%	2.1308%	-4.25%
78 SAUNDERS	4,660,541,185	5,099,008,093	9.41%	74,611,921.32	77,023,872.26	3.23%	1.6009%	1.5106%	-5.64%
79 SCOTT'S BLUFF	3,258,371,156	3,612,124,368	10.86%	66,603,159.86	69,672,376.08	4.61%	2.0441%	1.9288%	-5.64%
80 SEWARD	3,369,187,368	3,603,561,231	6.96%	48,050,757.92	47,886,775.10	-0.34%	1.4262%	1.3289%	-6.82%
81 SHERIDAN	1,165,228,561	1,281,136,976	9.95%	17,224,200.78	17,299,948.84	0.44%	1.4782%	1.3504%	-8.65%
82 SHERMAN	982,232,306	1,003,162,422	2.13%	13,061,277.70	13,197,342.54	1.04%	1.3298%	1.3156%	-1.07%
83 SIOUX	666,140,887	694,883,509	4.31%	7,821,828.48	7,974,941.12	1.96%	1.1742%	1.1477%	-2.26%
84 STANTON	1,632,121,100	1,774,464,439	8.72%	22,789,605.34	23,970,454.44	5.18%	1.3963%	1.3509%	-3.25%
85 THAYER	1,916,233,586	2,104,114,379	9.80%	20,148,071.24	21,071,462.88	4.58%	1.0514%	1.0014%	-4.76%
86 THOMAS	358,135,298	384,833,371	7.45%	3,628,111.65	3,739,694.69	3.08%	1.0131%	0.9718%	-4.08%
87 THURSTON	1,030,550,086	1,147,472,427	11.35%	16,533,461.26	17,175,799.38	3.89%	1.6043%	1.4968%	-6.70%
88 VALLEY	991,050,558	1,081,243,724	9.10%	15,661,397.23	16,517,771.24	5.47%	1.5803%	1.5277%	-3.33%
89 WASHINGTON	3,798,116,591	4,363,093,451	14.88%	66,564,466.78	67,311,497.28	1.12%	1.7526%	1.5427%	-11.98%
90 WAYNE	2,156,844,846	2,405,810,399	11.54%	30,833,970.60	32,398,474.96	5.07%	1.4296%	1.3467%	-5.80%
91 WEBSTER	1,089,037,746	1,199,213,779	10.12%	15,722,822.84	16,148,096.46	2.70%	1.4437%	1.3466%	-6.73%
92 WHEELER	639,247,288	724,055,892	13.27%	6,587,213.48	7,212,783.50	9.50%	1.0305%	0.9962%	-3.33%
93 YORK	3,494,747,025	3,701,179,998	5.91%	47,024,719.44	47,240,363.22	0.46%	1.3456%	1.2764%	-5.14%
STATE TOTALS	285,347,316,925	318,001,996,556	11.44%	\$ 5,021,777,069.53	\$ 5,307,865,387.51	5.70%	1.7599%	1.6691%	-5.16%

Table 9 2023 Property Taxes Levied by Local Governments

County Number & Name	Counties	Cities & Villages	Townships	Rural Fire Districts	Miscellaneous Districts	NRD - Natural Resource Dist.	Educational Service Units	School Districts	Community Colleges	Total Property Taxes Levied
1 ADAMS	\$ 17,491,515	\$ 8,728,319	\$ -	\$ 787,480	\$ 1,570,492	\$ 840,774	\$ 693,819	\$ 41,774,255	\$ 3,949,975	\$ 75,836,629
2 ANTELOPE	8,725,439	1,292,321	-	465,266	229,311	539,340	413,621	19,345,592	2,481,724	33,492,615
3 ARTHUR	591,456	13,694	-	38,625	9,077	50,467	39,767	2,299,960	197,845	3,240,892
4 BANNER	1,277,040	-	-	72,520	12,154	141,839	45,214	2,512,439	296,300	4,357,506
5 BLAINE	792,145	31,579	-	41,187	8,881	45,661	48,934	2,094,420	266,375	3,329,181
6 BOONE	4,642,704	1,015,537	-	448,130	192,308	885,155	369,652	14,426,391	2,178,760	24,158,637
7 BOX BUTTE	5,583,527	2,565,584	-	330,150	81,001	234,157	250,487	16,748,306	1,641,489	27,434,702
8 BOYD	1,999,896	192,678	102,494	62,576	-	192,798	91,224	4,154,217	547,342	7,343,226
9 BROWN	3,487,422	632,999	-	279,646	496,668	313,526	154,609	6,234,378	928,969	12,528,217
10 BUFFALO	23,561,502	7,467,863	-	1,079,343	1,630,508	1,852,850	1,005,582	81,290,035	6,263,611	124,151,294
11 BURT	4,691,268	2,032,143	1,216,564	606,296	373,452	589,871	326,384	18,977,086	1,958,289	30,771,353
12 BUTLER	5,123,640	1,608,802	2,491,627	945,949	316,746	684,709	411,987	20,711,083	2,341,533	34,636,075
13 CASS	14,594,979	3,975,948	-	1,467,846	3,059,279	1,033,876	682,759	49,293,493	4,249,609	78,357,789
14 CEDAR	7,493,768	1,595,212	-	835,708	199,911	736,876	423,621	18,574,851	2,541,726	32,401,672
15 CHASE	2,838,334	1,491,520	-	158,397	62,866	849,460	227,406	9,458,983	1,152,703	16,239,668
16 CHERRY	4,606,537	507,500	-	313,696	307,188	711,012	360,968	14,430,896	2,025,656	23,263,452
17 CHEYENNE	6,264,353	2,986,108	-	357,465	257,267	727,772	232,035	15,810,081	1,520,570	28,155,652
18 CLAY	6,225,933	2,238,682	128,348	355,116	135,447	450,207	352,116	17,709,339	2,001,674	29,596,864
19 COLFAX	5,841,258	1,996,379	-	486,625	309,913	586,167	344,345	21,396,278	1,960,264	32,921,228
20 CUMING	4,169,104	1,842,081	2,781,317	594,434	439,080	695,394	461,832	19,280,843	2,770,988	33,035,074
21 CUSTER	7,527,570	1,876,292	2,135,226	629,390	560,601	1,246,943	485,905	26,692,520	2,645,060	43,799,508
22 DAKOTA	7,265,173	5,123,912	-	331,706	236,445	754,376	361,953	22,378,430	2,171,719	38,623,715
23 DAWES	4,183,759	1,466,970	-	283,442	99,222	156,602	167,523	11,067,137	1,097,812	18,522,466
24 DAWSON	11,845,898	4,197,839	-	421,737	1,087,072	893,281	527,520	39,944,412	3,262,537	62,180,295
25 DEUEL	2,071,203	290,749	-	137,551	10,610	214,338	68,182	3,279,389	447,827	6,519,847
26 DIXON	4,575,467	843,461	1,157,541	395,316	61,739	444,770	259,249	12,749,935	1,555,494	22,042,971
27 DODGE	13,439,776	8,678,609	1,896,789	1,589,082	913,251	1,477,824	831,420	51,922,009	5,265,617	86,014,376
28 DOUGLAS	188,610,399	236,493,410	-	12,050,151	128,914,101	20,328,563	9,736,388	775,500,252	61,661,225	1,433,294,489
29 DUNDY	2,650,948	231,565	-	111,026	80,666	524,602	140,303	5,697,869	711,876	10,148,855
30 FILLMORE	5,974,855	2,379,725	253,328	416,710	142,266	513,538	391,645	16,168,033	2,369,408	28,609,508
31 FRANKLIN	3,130,719	446,263	224,753	479,948	134,558	325,371	159,720	8,976,137	913,489	14,790,957
32 FRONTIER	2,265,499	327,580	-	320,104	167,096	316,621	148,061	8,599,822	746,811	12,891,593
33 FURNAS	3,375,761	996,677	-	272,985	145,510	346,852	169,951	9,343,334	973,798	15,624,868
34 GAGE	11,053,759	4,527,632	1,258,291	813,233	166,000	1,397,918	567,211	35,165,456	3,530,264	58,479,764
35 GARDEN	4,026,869	151,332	-	188,100	85,988	398,253	126,951	3,206,368	831,948	9,015,809
36 GARFIELD	1,569,101	554,491	-	102,847	90,937	183,927	70,217	4,847,810	457,655	7,876,984
37 GOSPER	2,057,058	222,194	-	173,700	251,570	246,394	147,883	7,425,352	849,614	11,373,766
38 GRANT	1,001,883	52,998	-	38,483	13,397	47,161	55,301	1,426,627	364,672	3,000,522
39 GREELEY	2,283,439	635,335	-	202,202	81,654	382,415	145,355	7,960,687	902,814	12,593,902
40 HALL	24,027,290	13,655,875	-	567,759	3,256,901	1,630,734	962,235	72,485,000	5,952,536	122,538,331
41 HAMILTON	5,286,874	2,447,602	-	560,297	351,589	693,856	490,377	25,858,551	2,785,981	38,475,129
42 HARLAN	2,762,800	556,914	48,873	290,837	109,309	364,561	178,848	10,252,808	1,023,515	15,588,465
43 HAYES	1,015,017	58,983	-	210,142	58,827	177,339	80,477	4,252,069	408,094	6,260,947
44 HITCHCOCK	2,013,808	411,989	-	239,054	118,719	265,996	120,641	6,782,874	612,113	10,565,194
45 HOLT	10,925,114	1,649,029	909,946	592,165	151,565	761,293	461,580	24,931,978	2,770,607	43,153,277
46 HOOKER	972,922	57,319	-	28,444	59,138	50,867	59,647	1,909,535	296,746	3,434,619
47 HOWARD	2,477,284	1,032,792	-	420,844	274,493	536,365	213,214	14,839,898	1,324,007	21,118,898

Table 9 2023 Property Taxes Levied by Local Governments (continued)

County Number & Name	Counties	Cities & Villages	Townships	Rural Fire Districts	Miscellaneous Districts	NRD - Natural Resource Dist.	Educational Service Units	School Districts	Community Colleges	Total Property Taxes Levied
48 JEFFERSON	\$ 7,156,017	\$ 1,612,110	\$ -	\$ 671,609	\$ 875,506	\$ 552,399	\$ 307,866	\$ 16,765,870	\$ 1,923,136	\$ 29,864,513
49 JOHNSON	3,110,080	728,776	-	306,471	91,016	309,734	154,888	9,670,313	967,527	15,338,805
50 KEARNEY	4,768,580	1,752,491	-	487,199	137,047	521,618	312,011	19,204,150	1,798,639	28,981,735
51 KEITH	5,160,855	1,735,698	-	376,002	155,745	435,919	343,506	17,590,111	1,708,920	27,506,756
52 KEYA PAHA	986,851	59,147	-	58,274	16,751	190,284	84,889	2,181,002	509,337	4,086,535
53 KIMBALL	3,786,395	622,248	-	180,132	174,542	373,939	119,223	6,944,342	781,288	12,982,109
54 KNOX	3,942,839	1,164,410	1,599,350	1,030,987	337,705	687,700	366,729	18,324,370	2,200,368	29,654,458
55 LANCASTER	91,885,535	105,549,166	-	2,985,129	27,591,221	9,370,378	6,228,745	435,701,238	38,721,793	718,033,205
56 LINCOLN	16,554,879	9,859,808	-	1,070,905	672,220	1,187,979	862,676	57,897,990	4,307,985	92,414,441
57 LOGAN	1,152,787	58,588	-	71,765	22,400	48,949	56,293	2,586,639	285,557	4,282,977
58 LOUP	748,914	47,868	-	57,026	91,682	130,152	49,257	2,279,927	281,158	3,685,984
59 MADISON	18,695,251	8,150,776	-	835,001	1,621,503	1,165,806	767,449	47,328,386	4,604,656	83,168,826
60 MCPHERSON	887,008	-	-	24,481	-	59,232	52,602	2,628,618	261,699	3,913,640
61 MERRICK	4,344,693	1,403,995	199,889	515,623	110,796	483,527	299,185	15,949,486	1,722,438	25,029,631
62 MORRILL	4,223,261	622,314	-	425,933	249,062	596,470	190,140	12,352,414	1,246,025	19,905,620
63 NANCE	3,227,004	752,247	196,621	305,358	75,043	394,511	167,881	8,976,664	961,600	15,056,929
64 NEMAHA	4,289,448	970,564	-	356,216	65,033	415,898	207,978	11,183,278	1,299,156	18,787,570
65 NUCKOLLS	3,182,156	521,256	-	201,781	93,609	259,820	180,396	9,946,377	1,026,944	15,412,339
66 OTOE	8,823,567	3,156,753	-	493,216	490,024	853,363	434,089	29,057,202	2,707,720	46,015,935
67 PAWNEE	2,424,518	350,552	-	153,474	43,414	267,107	125,691	6,577,767	785,149	10,727,671
68 PERKINS	3,794,484	498,123	-	461,328	554,819	783,967	213,832	7,893,929	1,063,830	15,264,312
69 PHELPS	4,329,115	2,184,310	-	570,768	393,454	610,722	366,757	21,895,561	2,105,888	32,456,575
70 PIERCE	4,440,692	1,799,702	-	694,259	123,815	510,960	339,344	16,621,927	2,036,060	26,566,759
71 PLATTE	12,924,921	7,900,249	1,400,025	1,432,111	412,243	2,154,192	985,043	55,385,616	5,607,578	88,201,979
72 POLK	4,296,602	795,997	-	477,720	348,788	426,771	293,034	14,797,658	1,666,521	23,103,093
73 RED WILLOW	4,364,392	2,051,697	-	333,997	53,076	487,258	221,072	13,007,347	1,121,283	21,640,123
74 RICHARDSON	5,857,293	1,066,199	-	233,944	122,405	502,334	251,201	12,397,205	1,569,165	21,999,746
75 ROCK	2,846,953	159,072	-	132,454	42,740	177,410	104,311	4,055,118	625,868	8,143,925
76 SALINE	7,972,884	2,947,782	-	327,072	307,041	949,799	404,291	23,160,819	2,446,880	38,516,568
77 SARPY	70,811,150	69,584,008	-	14,765,353	55,381,071	7,783,862	3,727,424	283,830,300	23,607,030	529,490,198
78 SAUNDERS	11,526,863	5,102,924	2,276,804	2,315,229	2,594,697	1,402,508	764,935	46,262,122	4,777,789	77,023,872
79 SCOTTS BLUFF	13,524,139	5,215,768	-	773,308	2,257,915	1,710,344	545,215	42,072,785	3,572,903	69,672,376
80 SEWARD	10,549,054	3,391,159	-	804,793	664,319	767,144	560,581	27,773,177	3,376,549	47,886,775
81 SHERIDAN	4,343,192	647,507	-	223,813	372,521	180,769	193,213	10,071,706	1,267,227	17,299,949
82 SHERMAN	2,919,939	482,228	-	106,155	52,980	362,844	137,524	8,279,060	856,612	13,197,343
83 SIOUX	1,522,328	44,563	-	246,793	47,201	182,697	104,886	5,139,132	687,339	7,974,941
84 STANTON	5,340,666	455,796	-	429,419	412,920	400,781	266,170	15,067,682	1,597,020	23,970,454
85 THAYER	3,261,388	904,336	-	479,629	275,830	368,413	315,717	13,494,588	1,971,562	21,071,463
86 THOMAS	838,419	54,138	-	61,608	125,428	49,228	56,963	2,266,724	287,187	3,739,695
87 THURSTON	4,249,658	946,163	229,042	216,046	154,098	308,827	172,121	9,867,119	1,032,726	17,175,799
88 VALLEY	3,784,358	1,277,084	172,904	274,864	208,672	391,076	148,228	9,337,298	923,286	16,517,771
89 WASHINGTON	13,571,983	4,500,043	744,025	1,199,373	1,835,855	1,366,697	654,466	39,294,112	4,144,943	67,311,497
90 WAYNE	5,790,865	1,549,150	-	370,025	365,845	543,377	360,872	21,253,110	2,165,231	32,398,475
91 WEBSTER	3,882,736	538,732	-	364,856	73,896	315,102	179,883	9,768,871	1,024,022	16,148,096
92 WHEELER	1,939,032	37,261	-	203,276	41,438	237,252	108,598	3,994,275	651,651	7,212,784
93 YORK	8,269,421	2,908,123	-	796,149	494,054	780,844	573,716	29,950,039	3,468,016	47,240,363
STATE TOTALS	\$ 864,695,231	\$ 587,743,366	\$ 21,423,757	\$ 70,494,635	\$ 247,946,213	\$ 88,902,628	\$ 47,425,009	\$ 3,090,270,647	\$ 288,963,901	\$ 5,307,865,387

Table 10 2022 vs 2023 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2022	2023
Counties	93	93
Cities ¹	528	527
Townships	378	378
Fire Districts ³	408	408
NRD Natural Resource Districts	23	23
ESU Educational Service Units	17	17
Community Colleges	6	6
School Districts:		
Class 1 Elementary Districts & Class VI High School Districts ⁴		
K-12 Base School Districts	246	246
K-12 Base Schools with Learning Community District	11	11
Learning Community District ⁴	1	1
K-12 Base Schools participate in Unified Systems	4	4
Unified School Systems	2	2
Total School Systems (including unified & LC)	245	245
School Districts with Bonds (voted on by patrons)	118	114
Miscellaneous Districts:		
Airport Authority County	7	7
Airport Authority City	30	29
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery ⁵	90	90
Community Building	3	3
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	22	22
Hospital Districts ⁶	11	11
Joint Public Agency (JPA)	3	3
Library/Bookmobile	5	5
Metropolitan Utilities District ⁷	1	1
Parking District	3	3
Reclamation District ⁸	3	3
Road District	6	6
Railroad Transportation Safety District	1	1
Sanitary Improvement Districts	355	363
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Community Redevelopment Authority	6	7
Public Building Commission	1	1
Total Miscellaneous Districts	636	644
Estimated total number of taxing subdivisions levying a property tax	2,334	2,341

Notes:

¹ 11 cities overlap into multiple counties; Emerson, Farnum, Halsey, Newman Grove, Oxford, Palisade, Randolph, Shelton, Tilden, Trumbell, and Wakefi

¹ Reporting change in 2023, 14 city/villages with no levy but active budgets are now reported for CTL Report.

³ 408 unique fire districts; 169 overlap into multiple counties, 240 are located within single counties, 641 fire districts by county.

⁴ Effective June 2006 (LB 126) all Class I and Class VI school districts reorganized into K-12 school systems. Learning Community began 2009.

Beginning 2017, Learning Community only levies for capital project and elementary learning center, general fund levy returned to base school districts.

⁵ 90 unique cemetery districts, 15 overlap into multiple counties.

⁶ 11 unique hospital districts, 6 overlaps into multiple counties.

⁷ 1 metropolitan utilities district overlaps into 2 counties.

⁸ Twin Loup Reclamation is in 5 counties, Loup Basin Reclamation is in 4 counties, and 1 reclamation district is in O'Neill, NE.

Table 11 County Taxing Subdivisions 2023 Value, Tax Rates, & Property Taxes Levied

County Number & Name	Total Value	Non-bond Rate	Bond Rate	Total County Rate	County Taxes Levied	County Number & Name	Total Value	Non-bond Rate	Bond Rate	Total County Rate	County Taxes Levied
1 ADAMS	4,625,720,943	0.294669	0.083466	0.378135	\$ 17,491,515.43	48 JEFFERSON	2,052,437,174	0.325166	0.023493	0.348659	\$ 7,156,017.32
2 ANTELOPE	2,757,468,136	0.300000	0.016429	0.316429	8,725,438.84	49 JOHNSON	1,032,574,419	0.301196	0.000000	0.301196	3,110,079.84
3 ARTHUR	265,114,508	0.223094	0.000000	0.223094	591,455.89	50 KEARNEY	2,106,353,938	0.185782	0.040608	0.226390	4,768,579.55
4 BANNER	299,552,877	0.426314	0.000000	0.426314	1,277,039.72	51 KEITH	2,289,973,895	0.225367	0.000000	0.225367	5,160,854.73
5 BLAINE	356,945,039	0.221923	0.000000	0.221923	792,145.19	52 KEYA PAHA	565,927,689	0.134059	0.040318	0.174377	986,850.92
6 BOONE	2,509,566,259	0.185000	0.000000	0.185000	4,642,704.24	53 KIMBALL	789,864,372	0.479372	0.000000	0.479372	3,786,395.33
7 BOX BUTTE	1,659,509,240	0.283707	0.052749	0.336456	5,583,527.45	54 KNOX *	2,444,848,231	0.161271	0.000000	0.161271	3,942,838.77
8 BOYD *	608,156,267	0.328845	0.000000	0.328845	1,999,896.39	55 LANCASTER	41,325,286,431	0.221112	0.001235	0.222347	91,885,534.62
9 BROWN	1,032,185,856	0.337867	0.000000	0.337867	3,487,422.38	56 LINCOLN	5,772,734,551	0.257323	0.029453	0.286776	16,554,879.02
10 BUFFALO	7,335,203,440	0.299016	0.022195	0.321211	23,561,501.76	57 LOGAN	382,649,519	0.301264	0.000000	0.301264	1,152,787.33
11 BURT *	2,175,865,301	0.215604	0.000000	0.215604	4,691,268.41	58 LOUP	359,535,976	0.208300	0.000000	0.208300	748,914.39
12 BUTLER *	2,742,127,331	0.181621	0.005228	0.186849	5,123,640.04	59 MADISON	5,116,259,206	0.365408	0.000000	0.365408	18,695,250.96
13 CASS	4,535,329,271	0.321806	0.000000	0.321806	14,594,978.83	60 MCPHERSON	350,678,864	0.252940	0.000000	0.252940	887,007.76
14 CEDAR	2,824,135,208	0.252703	0.012644	0.265347	7,493,768.39	61 MERRICK *	2,017,115,889	0.211921	0.003470	0.215391	4,344,693.17
15 CHASE	1,544,632,498	0.183754	0.000000	0.183754	2,838,333.55	62 MORRILL	1,259,702,714	0.318867	0.016391	0.335258	4,223,261.11
16 CHERRY	2,405,004,996	0.191539	0.000000	0.191539	4,606,536.69	63 NANCE *	1,126,112,281	0.286561	0.000000	0.286561	3,227,003.76
17 CHEYENNE	1,537,261,704	0.407500	0.000000	0.407500	6,264,353.46	64 NEMAHA	1,386,498,636	0.309372	0.000000	0.309372	4,289,447.84
18 CLAY *	2,344,124,663	0.245004	0.020593	0.265597	6,225,933.24	65 NUCKOLLS	1,202,635,338	0.264598	0.000000	0.264598	3,182,155.63
19 COLFAX	2,295,629,284	0.254451	0.000000	0.254451	5,841,258.08	66 OTOE	2,889,763,510	0.305338	0.000000	0.305338	8,823,566.51
20 CUMING *	3,078,870,467	0.135410	0.000000	0.135410	4,169,104.15	67 PAWNEE	837,937,816	0.289343	0.000000	0.289343	2,424,517.97
21 CUSTER *	3,544,414,655	0.212378	0.000000	0.212378	7,527,570.30	68 PERKINS	1,425,546,560	0.266177	0.000000	0.266177	3,794,484.00
22 DAKOTA	2,413,018,069	0.301082	0.000000	0.301082	7,265,172.94	69 PHELPS	2,466,167,214	0.175540	0.000000	0.175540	4,329,114.65
23 DAWES	1,109,862,504	0.370207	0.006754	0.376961	4,183,758.77	70 PIERCE	2,262,285,658	0.196292	0.000000	0.196292	4,440,691.58
24 DAWSON	3,820,698,077	0.310045	0.000000	0.310045	11,845,898.21	71 PLATTE *	6,566,933,402	0.196818	0.000000	0.196818	12,924,921.46
25 DEUEL	452,742,788	0.457478	0.000000	0.457478	2,071,203.35	72 POLK	1,951,632,190	0.185508	0.034646	0.220154	4,296,602.48
26 DIXON *	1,728,323,598	0.264734	0.000000	0.264734	4,575,466.65	73 RED WILLOW	1,502,534,569	0.260476	0.029992	0.290468	4,364,392.00
27 DODGE *	5,542,732,938	0.228627	0.013847	0.242474	13,439,775.99	74 RICHARDSON	1,674,666,665	0.326377	0.023381	0.349758	5,857,292.65
28 DOUGLAS	64,906,016,185	0.270170	0.020420	0.290590	188,610,398.99	75 ROCK	695,407,063	0.379485	0.029908	0.409393	2,846,952.89
29 DUNDY	953,922,860	0.277899	0.000000	0.277899	2,650,948.47	76 SALINE	2,611,394,188	0.286161	0.019150	0.305311	7,972,884.29
30 FILLMORE *	2,528,714,539	0.225512	0.010768	0.236280	5,974,854.52	77 SARPY	24,849,499,115	0.284960	0.000000	0.284960	70,811,150.08
31 FRANKLIN *	1,069,769,763	0.292653	0.000000	0.292653	3,130,718.93	78 SAUNDERS *	5,099,008,093	0.226060	0.000000	0.226060	11,526,863.40
32 FRONTIER	1,000,732,098	0.218127	0.008256	0.226383	2,265,498.79	79 SCOTTS BLUFF	3,612,124,368	0.347541	0.026868	0.374409	13,524,138.83
33 FURNAS	1,140,395,872	0.275425	0.020591	0.296016	3,375,761.23	80 SEWARD	3,603,561,231	0.273314	0.019425	0.292739	10,549,053.50
34 GAGE *	3,767,618,478	0.293388	0.000000	0.293388	11,053,758.59	81 SHERIDAN	1,281,136,976	0.339010	0.000000	0.339010	4,343,192.22
35 GARDEN	841,080,566	0.410044	0.068728	0.478772	4,026,869.14	82 SHERMAN	1,003,162,422	0.291073	0.000000	0.291073	2,849,939.17
36 GARFIELD	508,502,285	0.308572	0.000000	0.308572	1,569,100.89	83 SIOUX	694,883,509	0.219076	0.000000	0.219076	1,522,327.99
37 GOSPER	994,967,495	0.206746	0.000000	0.206746	2,057,058.09	84 STANTON	1,774,464,439	0.300973	0.000000	0.300973	5,340,666.48
38 GRANT	368,674,440	0.271752	0.000000	0.271752	1,001,883.41	85 THAYER	2,104,114,379	0.155000	0.000000	0.155000	3,261,387.56
39 GREELEY	1,057,268,842	0.215975	0.000000	0.215975	2,283,439.33	86 THOMAS	384,833,371	0.217865	0.000000	0.217865	838,419.48
40 HALL	6,970,909,668	0.344679	0.000000	0.344679	24,027,289.89	87 THURSTON *	1,147,472,427	0.337456	0.032893	0.370349	4,249,657.94
41 HAMILTON	3,262,612,570	0.140657	0.021387	0.162044	5,286,874.36	88 VALLEY *	1,081,243,724	0.340751	0.009249	0.350000	3,784,357.99
42 HARLAN *	1,198,612,026	0.230499	0.000000	0.230499	2,762,800.23	89 WASHINGTON *	4,363,093,451	0.311063	0.000000	0.311063	13,571,982.83
43 HAYES	546,850,421	0.185611	0.000000	0.185611	1,015,017.12	90 WAYNE	2,405,810,399	0.240703	0.000000	0.240703	5,790,864.98
44 HITCHCOCK	820,239,115	0.245514	0.000000	0.245514	2,013,807.56	91 WEBSTER	1,199,213,779	0.303575	0.020198	0.323773	3,882,735.60
45 HOLT *	3,078,433,798	0.316510	0.038381	0.354891	10,925,113.53	92 WHEELER	724,055,892	0.267801	0.000000	0.267801	1,939,031.77
46 HOOKER	397,643,762	0.244671	0.000000	0.244671	972,922.38	93 YORK	3,701,179,998	0.199810	0.023616	0.223426	8,269,421.15
47 HOWARD	1,550,520,325	0.159771	0.000000	0.159771	2,477,284.04	STATE TOTALS	318,001,996,556				\$ 864,695,231.33

* County also has townships that set tax rates.

Table 12 School Systems 2022-2023 Cumulative Totals

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
LEARNING COMM. DOUGLAS & SARPY	0	00-9000	L	89,644,969,820	\$12,397,156.57
KENESAW 3	3	01-0003		505,686,829	4,165,086.49
HASTINGS 18	3	01-0018		1,571,142,153	17,471,112.29
ADAMS CENTRAL HIGH 90	3	01-0090		2,062,247,855	13,512,678.63
SILVER LAKE 123	3	01-0123		856,974,926	4,631,165.91
NELIGH-OAKDALE 9	3	02-0009		603,316,570	5,728,329.23
ELGIN 18	3	02-0018		783,222,709	3,365,536.36
SUMMERLAND 115	3	02-0115		1,152,639,418	5,854,908.76
ARTHUR CO HIGH 500	3	03-0500		275,365,916	2,388,894.81
BANNER 1	3	04-0001		330,714,385	2,757,860.35
SANDHILLS 71	3	05-0071		461,499,282	2,714,295.42
BOONE CENTRAL 1	3	06-0001		1,550,112,980	7,941,999.96
ST EDWARD 17	3	06-0017		471,965,187	3,131,823.07
RIVERSIDE 75	3	06-0075		866,175,369	4,596,029.37
ALLIANCE 6	3	07-0006		1,234,261,191	13,008,418.78
HEMINGFORD 10	3	07-0010		708,480,484	6,541,546.21
BOYD COUNTY SCH 51	3	08-0051		684,833,605	4,728,877.34
AINSWORTH 10	3	09-0010		1,008,015,320	6,104,108.56
GIBBON 2	3	10-0002		672,738,825	6,680,357.35
KEARNEY 7	3	10-0007		4,686,528,252	48,476,700.77
ELM CREEK 9	3	10-0009		449,487,362	4,031,159.53
SHELTON 19	3	10-0019		393,301,736	4,222,731.89
RAVENNA 69	3	10-0069		788,660,820	5,717,300.80
PLEASANTON 105	3	10-0105		427,153,085	3,733,279.24
AMHERST 119	3	10-0119		390,325,209	2,574,889.04
TEKAMAH-HERMAN 1	3	11-0001		1,080,562,139	7,228,641.23
OAKLAND-CRAIG 14	3	11-0014		619,964,502	5,761,877.96
LYONS-DECATUR NORTHEAST 20	3	11-0020		630,205,966	4,454,555.49
DAVID CITY 56	3	12-0056		1,533,515,390	11,189,187.13
EAST BUTLER 2R	3	12-0502		1,027,975,865	7,472,498.26
PLATTSMOUTH 1	3	13-0001		1,029,013,631	11,208,679.19
WEeping WATER 22	3	13-0022		425,476,184	4,517,715.32
LOUISVILLE 32	3	13-0032		696,250,245	7,307,153.81
CONESTOGA 56	3	13-0056		981,710,725	9,337,202.60
ELMWOOD-MURDOCK 97	3	13-0097		549,609,128	5,287,322.73
HARTINGTON-NEWCASTLE 8	3	14-0008		1,269,028,846	6,285,600.19
RANDOLPH 45	3	14-0045		798,590,394	3,343,503.21
LAUREL-CONCORD-COLERIDGE 54	3	14-0054		1,102,510,173	7,779,562.83
WYNOT 101	3	14-0101		210,982,461	2,087,240.79
CHASE COUNTY SCHOOLS 10	3	15-0010		1,400,100,274	8,187,986.51
WAUNETA-PALISADE 536	3	15-0536		445,516,721	4,055,091.10
VALENTINE HIGH 6	3	16-0006		1,498,365,167	8,544,726.34
CODY-KILGORE 30	3	16-0030		214,510,186	1,883,561.95
SIDNEY 1	3	17-0001		775,993,107	8,147,939.90
LEYTON 3	3	17-0003		449,573,556	4,112,506.11
POTTER-DIX 9	3	17-0009		372,031,896	2,930,724.95
SUTTON 2	3	18-0002		844,247,137	5,780,280.93
HARVARD 11	3	18-0011		393,659,835	3,628,111.01
LEIGH 39	3	19-0039		501,202,937	3,911,382.57
CLARKSON 58	3	19-0058		469,728,103	3,471,295.67
HOWELLS-DODGE 70	3	19-0070		862,996,840	4,601,401.72
SCHUYLER CENTRAL HIGH 123	3	19-0123		1,656,785,023	16,165,304.58
WEST POINT 1	3	20-0001		1,601,528,059	9,252,970.94
BANCROFT-ROSALIE 20	3	20-0020		474,947,059	3,277,837.21
WISNER-PILGER 30	3	20-0030		1,068,802,866	6,245,644.29
ANSELMO-MERNA 15	3	21-0015		654,262,359	3,486,073.15
BROKEN BOW 25	3	21-0025		987,558,268	7,847,763.66
ANSLEY 44	3	21-0044		379,433,016	3,238,852.71
SARGENT 84	3	21-0084		377,186,004	3,032,562.40
ARNOLD 89	3	21-0089		466,897,706	3,309,960.58
CALLAWAY 180	3	21-0180		483,516,672	3,372,758.23
SO SIOUX CITY 11	3	22-0011		1,430,870,137	14,758,643.20
HOMER 31	3	22-0031		481,186,997	3,386,286.16
CHADRON 2	3	23-0002		674,657,457	\$6,826,354.82

Table 12 School Systems 2022-2023 Cumulative Totals (continued)

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
CRAWFORD 71	3	23-0071		288,561,272	\$2,935,522.30
LEXINGTON 1	3	24-0001		1,282,532,172	12,617,800.48
OVERTON 4	3	24-0004		372,631,532	3,516,665.74
COZAD 11	3	24-0011		913,297,681	9,303,883.40
GOTHENBURG 20	3	24-0020		962,029,747	9,521,757.06
SUMNER-EDDYVILLE-MILLER 101	3	24-0101		408,375,606	3,968,305.76
CREEK VALLEY 25	3	25-0025		502,411,363	3,729,030.59
SOUTH PLATTE 95	3	25-0095		509,471,287	3,151,090.90
PONCA 1	3	26-0001		508,208,259	4,663,453.19
ALLEN 70	3	26-0070		405,754,096	2,626,266.91
EMERSON-HUBBARD 561	3	26-0561		519,036,101	3,662,521.28
FREMONT 1	3	27-0001		3,468,848,043	32,773,345.59
SCRIBNER-SNYDER 62	3	27-0062		555,907,864	3,936,035.63
LOGAN VIEW 594	3	27-0594		993,743,331	7,115,504.60
NORTH BEND CENTRAL 595	3	27-0595		1,214,961,962	7,429,158.60
OMAHA 1	5	28-0001		32,085,270,436	338,159,289.28
ELKHORN 10	3	28-0010		9,962,153,340	90,627,556.94
DOUGLAS CO. WEST COMMUNITY 15	3	28-0015		1,642,605,950	11,940,004.30
MILLARD 17	3	28-0017		15,108,618,682	148,532,337.11
RALSTON 54	3	28-0054		2,339,488,245	22,440,624.84
BENNINGTON 59	3	28-0059		2,594,167,243	26,408,560.34
WESTSIDE 66	3	28-0066		4,810,104,870	44,626,379.82
DUNDY CO 117	3	29-0117		1,054,016,674	6,000,689.60
EXETER-MILLIGAN 1	3	30-0001		744,113,507	4,372,885.28
FILLMORE CO. DIST 25	3	30-0025		1,221,699,957	7,413,908.21
SHICKLEY 54	3	30-0054		527,403,766	4,394,770.24
FRANKLIN R6	3	31-0506		492,741,287	4,664,890.30
MAYWOOD 46	3	32-0046		373,703,202	3,112,148.93
EUSTIS-FARNAM 95	3	32-0095		468,559,461	3,545,742.62
MEDICINE VALLEY 125	3	32-0125		316,203,982	3,316,288.33
ARAPAHOE 18	3	33-0018		541,622,357	3,639,871.02
CAMBRIDGE 21	3	33-0021		381,976,028	3,582,867.78
SOUTHERN VALLEY 540	3	33-0540		909,087,739	6,657,032.58
SOUTHERN 1	3	34-0001		435,373,300	4,702,039.55
BEATRICE 15	3	34-0015		1,560,688,985	16,314,033.33
FREEMAN 34	3	34-0034		637,058,912	4,854,229.01
DILLER-ODELL 100	3	34-0100		642,142,926	4,599,303.58
GARDEN CO HIGH 1	3	35-0001		913,853,438	3,334,641.37
BURWELL HIGH 100	3	36-0100		497,360,662	4,903,781.50
ELWOOD 30	3	37-0030		627,070,405	3,728,090.27
HYANNIS HIGH 11	3	38-0011		712,516,689	2,757,162.64
CENTRAL VALLEY 60	3	39-0060		916,616,174	7,084,874.63
GRAND ISLAND 2	3	40-0002		4,582,184,326	45,821,901.18
NORTHWEST HIGH 82	3	40-0082		1,129,314,122	7,120,122.69
WOOD RIVER HIGH 83	3	40-0083		839,925,838	8,122,872.89
DONIPHAN-TRUMBULL 126	3	40-0126		763,599,499	6,795,355.42
GILTNER 2	3	41-0002		382,770,714	3,138,891.30
HAMPTON 91	3	41-0091		379,624,873	2,559,266.39
AURORA 4R	3	41-0504		1,880,640,080	14,848,892.63
ALMA 2	3	42-0002		446,347,542	4,347,427.63
HAYES CENTER 79	3	43-0079		408,981,660	2,852,322.05
HITCHCOCK COUNTY SCHOOLS 70	3	44-0070		477,886,517	4,033,064.80
O'NEILL 7	3	45-0007		1,182,391,309	11,154,413.05
STUART 44	3	45-0044		194,037,125	1,761,132.17
CHAMBERS 137	3	45-0137		302,671,968	2,340,400.60
WEST HOLT PUBLIC SCH 239	3	45-0239		1,023,925,404	6,348,638.50
MULLEN 1	3	46-0001		655,912,969	3,149,776.53
ST PAUL 1	3	47-0001		725,415,179	7,115,201.92
CENTURA 100	3	47-0100		655,100,038	6,232,328.99
ELBA 103	3	47-0103		177,165,560	1,822,538.55
FAIRBURY 8	3	48-0008		1,265,349,186	11,598,104.85
TRI COUNTY 300	3	48-0300		966,574,582	6,430,928.51
MERIDIAN 303	3	48-0303		470,616,527	2,867,079.51
STERLING 33	3	49-0033		351,547,410	\$3,259,223.10

Table 12 School Systems 2022-2023 Cumulative Totals (continued)

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
JOHNSON CO CENTRAL 50	3	49-0050		810,202,081	\$8,151,092.69
WILCOX-HILDRETH 1	3	50-0001		816,509,930	6,045,470.39
AXTELL R1	3	50-0501		582,472,862	4,968,091.02
MINDEN R3	3	50-0503		1,386,132,802	11,096,157.94
OGALLALA 1	3	51-0001		1,505,959,039	11,185,427.88
PAXTON 6	3	51-0006		533,706,193	2,919,494.28
KEYA PAHA CO HIGH 100	3	52-0100		586,029,474	2,258,471.10
KIMBALL 1	3	53-0001		643,347,111	5,790,134.86
CREIGHTON 13	3	54-0013		560,113,758	4,573,006.54
CROFTON 96	3	54-0096		687,204,811	5,145,010.30
NIOBRARA 1R	3	54-0501		220,740,206	1,818,143.25
SANTEE C5	3	54-0505		6,117,851	63,637.40
WAUSA 76R	3	54-0576		405,069,071	3,236,813.61
VERDIGRE 83R	3	54-0583		350,114,018	2,773,955.75
BLOOMFIELD 86R	3	54-0586		685,062,314	4,044,661.84
LINCOLN 1	4	55-0001		35,182,490,181	334,652,712.73
WAVERLY 145	3	55-0145		2,431,901,284	21,969,292.79
MALCOLM 148	3	55-0148		531,972,803	4,279,796.32
NORRIS 160	3	55-0160		2,247,850,552	19,050,136.98
RAYMOND CENTRAL 161	3	55-0161		983,948,086	9,045,958.96
NORTH PLATTE 1	3	56-0001		2,936,083,545	30,990,354.23
BRADY 6	3	56-0006		367,608,687	3,225,227.22
MAXWELL 7	3	56-0007		332,876,120	2,483,612.74
HERSHEY 37	3	56-0037		628,539,328	5,556,705.44
SUTHERLAND 55	3	56-0055		461,207,193	4,682,029.24
WALLACE 65R	3	56-0565		552,498,742	4,315,133.62
STAPLETON R1	3	57-0501		416,654,477	2,584,861.62
LOUP CO 25	3	58-0025		363,138,219	2,307,748.58
MADISON 1	3	59-0001		924,889,614	7,623,176.06
NORFOLK 2	3	59-0002		3,380,431,899	34,639,078.35
BATTLE CREEK 5	3	59-0005		756,965,746	5,262,882.54
NEWMAN GROVE 13	3	59-0013		682,515,866	3,889,927.50
ELKHORN VALLEY 80	3	59-0080		770,630,443	5,492,795.46
MCPHERSON CO HIGH 90	3	60-0090		343,080,754	2,566,897.62
CENTRAL CITY 4	3	61-0004		1,163,803,466	9,479,599.44
PALMER 49	3	61-0049		326,795,182	3,082,464.04
BAYARD 21	3	62-0021		353,490,882	3,609,379.42
BRIDGEPORT 63	3	62-0063		705,174,113	6,727,161.20
FULLERTON 1	3	63-0001		563,913,502	4,602,968.16
TWIN RIVER 30	3	63-0030		1,081,909,174	8,625,878.41
JOHNSON-BROCK 23	3	64-0023		523,431,642	2,816,577.28
AUBURN 29	3	64-0029		775,534,889	7,367,556.92
SUPERIOR 11	3	65-0011		554,212,197	6,010,540.37
SO CENTRAL NE UNIF 5	3	65-2005	U	1,600,232,934	11,547,539.38
SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		1,025,863,647	8,218,065.49
NEBRASKA CITY 111	3	66-0111		1,171,517,244	11,414,079.29
PALMYRA OR1	3	66-0501		781,802,732	6,320,806.80
PAWNEE CITY 1	3	67-0001		366,990,688	3,354,301.85
LEWISTON 69	3	67-0069		473,680,362	3,378,534.96
PERKINS COUNTY SCHOOLS 20	3	68-0020		1,293,089,342	6,757,166.34
HOLDREGE 44	3	69-0044		1,244,127,824	11,187,299.16
BERTRAND 54	3	69-0054		629,307,990	5,338,374.92
LOOMIS 55	3	69-0055		531,018,098	3,358,045.60
PIERCE 2	3	70-0002		962,475,411	7,925,494.93
PLAINVIEW 5	3	70-0005		820,307,936	5,293,314.96
OSMOND 42R	3	70-0542		452,398,947	3,316,681.22
COLUMBUS 1	3	71-0001		2,689,318,679	28,416,907.64
LAKEVIEW COMMUNITY 5	3	71-0005		1,730,853,180	9,644,535.21
HUMPHREY 67	3	71-0067		1,028,652,976	3,889,723.35
CROSS COUNTY 15	3	72-0015		869,542,854	5,590,496.37
OSCEOLA 19	3	72-0019		554,798,784	4,228,703.70
SHELBY-RISING CITY 32	3	72-0032		840,835,424	5,227,909.41
HIGH PLAINS COMMUNITY 75	3	72-0075		910,086,368	5,664,858.75
MCCOOK 17	3	73-0017		968,345,207	9,164,029.47

Table 12 School Systems 2022-2023 Cumulative Totals (continued)

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
SOUTHWEST 179	3	73-0179		741,698,452	\$4,793,133.14
FALLS CITY 56	3	74-0056		1,101,046,258	8,844,435.01
HUMBOLDT TABLE RK STEINAUER 70	3	74-0070		921,337,929	5,734,105.25
ROCK CO HIGH 100	3	75-0100		695,646,874	4,055,656.88
CRETE 2	3	76-0002		1,458,856,286	14,078,848.98
DORCHESTER 44	3	76-0044		408,150,719	3,040,436.84
FRIEND 68	3	76-0068		470,210,762	3,381,891.29
WILBER-CLATONIA 82	3	76-0082		754,518,470	7,290,182.37
BELLEVUE 1	3	77-0001		4,536,065,954	47,175,095.85
PAPILLION-LAVISTA 27	3	77-0027		8,749,006,955	83,149,246.52
GRETNA 37	3	77-0037		4,787,206,500	44,670,363.06
SPRINGFIELD PLATTEVIEW 46	3	77-0046		3,030,281,635	17,006,638.53
ASHLAND-GREENWOOD 1	3	78-0001		1,324,070,430	8,447,096.82
YUTAN 9	3	78-0009		419,176,233	4,284,971.48
WAHOO 39	3	78-0039		1,307,320,813	12,224,477.17
MEAD 72	3	78-0072		495,467,575	4,375,912.75
CEDAR BLUFFS 107	3	78-0107		351,878,821	3,069,187.81
MINATARE 2	3	79-0002		57,400,310	561,346.65
MORRILL 11	3	79-0011		451,916,505	4,944,034.86
GERING 16	3	79-0016		965,493,793	10,279,540.18
MITCHELL 31	3	79-0031		361,284,142	3,205,092.30
SCOTTSBLUFF 32	3	79-0032		1,842,462,236	17,667,083.87
MILFORD 5	3	80-0005		791,743,628	7,520,941.53
SEWARD 9	3	80-0009		1,896,582,586	13,520,801.96
CENTENNIAL 67R	3	80-0567		1,646,546,450	8,001,858.43
HAY SPRINGS 3	3	81-0003		201,497,343	1,841,670.06
GORDON-RUSHVILLE HIGH SCH 10	3	81-0010		1,032,440,333	8,312,962.86
LOUP CITY 1	3	82-0001		665,776,409	5,239,828.97
LITCHFIELD 15	3	82-0015		275,950,449	2,742,427.14
SIoux CO HIGH 500	3	83-0500		570,861,734	3,825,191.58
STANTON 3	3	84-0003		685,170,905	6,293,241.71
DESHLER 60	3	85-0060		562,076,008	4,063,323.08
THAYER CENTRAL COMM 70	3	85-0070		932,944,898	5,997,887.74
BRUNING-DAVENPORT UNIF	3	85-2001	U	913,872,820	4,381,951.26
THEDFORD HIGH 1	3	86-0001		361,054,857	2,181,708.33
PENDER 1	3	87-0001		666,185,854	5,498,151.04
WALTHILL 13	3	87-0013		196,593,795	2,060,291.73
UMO N HO NATION SCH 16	3	87-0016		21,256,880	195,194.43
WINNEBAGO 17	3	87-0017		123,873,294	1,297,987.28
ORD 5	3	88-0005		879,409,413	6,557,255.44
ARCADIA 21	3	88-0021		170,267,872	1,951,212.97
BLAIR 1	3	89-0001		2,628,159,557	20,214,799.16
FORT CALHOUN 3	3	89-0003		624,257,944	6,710,781.65
ARLINGTON 24	3	89-0024		881,936,720	7,278,139.38
WAYNE 17	3	90-0017		1,185,439,163	10,261,729.16
WAKEFIELD 60R	3	90-0560		620,264,160	4,720,909.83
WINSIDE 595	3	90-0595		525,934,238	3,533,744.84
RED CLOUD 2	3	91-0002		439,718,964	3,596,203.16
BLUE HILL 74	3	91-0074		411,377,186	3,530,640.20
WHEELER CENTRAL 45	3	92-0045		701,237,252	3,824,589.02
YORK 12	3	93-0012		1,306,783,620	13,403,360.64
MCCOOL JUNCTION 83	3	93-0083		384,236,841	2,971,212.36
HEARTLAND 96	3	93-0096		860,697,528	4,348,798.29
				58,394,646,353	488,157,572.84
244 School Systems 2023-2024					
Value excludes duplicate of Learning Community					
*school taxes levied excludes bond taxes voted on by patrons				407,646,966,367	\$2,771,981,700.58

Table 12 School Systems 2022-2023 Cumulative Totals

Reference for Class of School Districts:

<p>Class 3 (grades K-12) includes any school district embracing territory having a population of less than one thousand inhabitants that maintains both elementary and high school grades under the direction of a single board.</p>
<p>Class 4 (grades K-12) includes any school district embracing territory having a population of one hundred thousand or more inhabitants with a city of the primary class (city population 100,001-299,999) within the territory of the district that maintains both elementary and high school grades under the direction of a single board.</p>
<p>Class 5 (grades K-12) include any school district embracing territory having a city of the metropolitan class (city population 300,000 or more) within the territory of the district that maintains both elementary grades and high school grades under the direction of a single board.</p>
<p>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 school districts.</p>
<p>LEARNING COMMUNITY. Began 2009, included base school districts headquartered in Douglas and Sarpy Counties. Beginning 2017, Learning Community only levies for capital project and elementary learning center and the general fund levy returned to the base school districts.</p>

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
		Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
00-9000	0 LEARNING COMM. DOUGLAS & SARPY	28 DOUGLAS	LEARNING COMM. DOUGLAS & SARPY	64,730,187,520	0.012580	0.000000	0.001250	0.000000	0.013830	8,952,190.63
00-9000	0 LEARNING COMM. DOUGLAS & SARPY	77 SARPY	LEARNING COMM. DOUGLAS & SARPY	24,842,727,342	0.012577	0.000000	0.001250	0.000000	0.013827	3,435,002.85
00-9000	0 LEARNING COMM. DOUGLAS & SARPY	89 WASHINGTON	LEARNING COMM. DOUGLAS & SARPY	72,054,958	0.012577	0.000000	0.001250	0.000000	0.013827	9,963.09
			School System Total	89,644,969,820			0.000000			12,397,156.57
01-0003	3 KENESAW 3	1 ADAMS	KENESAW 3	433,030,021	0.743776	0.079873	0.000000	0.000000	0.823649	3,566,648.85
01-0003	3 KENESAW 3	40 HALL	KENESAW 3	21,943,888	0.743776	0.079873	0.000000	0.000000	0.823649	180,740.80
01-0003	3 KENESAW 3	50 KEARNEY	KENESAW 3	50,712,920	0.743776	0.079873	0.000000	0.000000	0.823649	417,696.84
			School System Total	505,686,829			0.000000			4,165,086.49
01-0018	3 HASTINGS 18	1 ADAMS	HASTINGS 18	1,571,142,153	1.100000	0.000000	0.012000	0.000000	1.112000	17,471,112.29
			School System Total	1,571,142,153			0.000000			17,471,112.29
01-0090	3 ADAMS CENTRAL HIGH 90	1 ADAMS	ADAMS CENTRAL HIGH 90	1,941,882,487	0.606751	0.048489	0.000000	0.000000	0.655240	12,723,995.70
01-0090	3 ADAMS CENTRAL HIGH 90	18 CLAY	ADAMS CENTRAL HIGH 90	106,295,493	0.606751	0.048489	0.000000	0.000000	0.655240	696,491.36
01-0090	3 ADAMS CENTRAL HIGH 90	40 HALL	ADAMS CENTRAL HIGH 90	8,704,437	0.606751	0.048489	0.000000	0.000000	0.655240	57,035.03
01-0090	3 ADAMS CENTRAL HIGH 90	50 KEARNEY	ADAMS CENTRAL HIGH 90	4,161,402	0.606751	0.048489	0.000000	0.000000	0.655240	27,267.21
01-0090	3 ADAMS CENTRAL HIGH 90	91 WEBSTER	ADAMS CENTRAL HIGH 90	1,204,036	0.606751	0.048489	0.000000	0.000000	0.655240	7,889.33
			School System Total	2,062,247,855			0.000000			13,512,678.63
01-0123	3 SILVER LAKE 123	1 ADAMS	SILVER LAKE 123	396,165,238	0.521542	0.018866	0.000000	0.000000	0.540408	2,140,909.70
01-0123	3 SILVER LAKE 123	31 FRANKLIN	SILVER LAKE 123	122,616,420	0.521542	0.018866	0.000000	0.000000	0.540408	662,630.21
01-0123	3 SILVER LAKE 123	50 KEARNEY	SILVER LAKE 123	35,054,686	0.521542	0.018866	0.000000	0.000000	0.540408	189,438.52
01-0123	3 SILVER LAKE 123	91 WEBSTER	SILVER LAKE 123	303,138,582	0.521542	0.018866	0.000000	0.000000	0.540408	1,638,187.48
			School System Total	856,974,926			0.000000			4,631,165.91
02-0009	3 NELIGH-OAKDALE 9	2 ANTELOPE	NELIGH-OAKDALE 9	601,882,950	0.899718	0.049754	0.000000	0.000000	0.949472	5,714,717.41
02-0009	3 NELIGH-OAKDALE 9	70 PIERCE	NELIGH-OAKDALE 9	1,433,620	0.899718	0.049754	0.000000	0.000000	0.949472	13,611.82
			School System Total	603,316,570			0.000000			5,728,329.23
02-0018	3 ELGIN 18	2 ANTELOPE	ELGIN 18	706,999,894	0.404302	0.025401	0.000000	0.000000	0.429703	3,038,004.14
02-0018	3 ELGIN 18	6 BOONE	ELGIN 18	48,620,334	0.404302	0.025401	0.000000	0.000000	0.429703	208,923.32
02-0018	3 ELGIN 18	92 WHEELER	ELGIN 18	27,602,481	0.404302	0.025401	0.000000	0.000000	0.429703	118,608.90
			School System Total	783,222,709			0.000000			3,365,536.36
02-0115	3 SUMMERLAND 115	2 ANTELOPE	SUMMERLAND 115	767,907,168	0.502873	0.005083	0.000000	0.000000	0.507956	3,900,635.98
02-0115	3 SUMMERLAND 115	45 HOLT	SUMMERLAND 115	318,859,391	0.502873	0.005083	0.000000	0.000000	0.507956	1,619,667.11
02-0115	3 SUMMERLAND 115	54 KNOX	SUMMERLAND 115	23,984,812	0.502873	0.005083	0.000000	0.000000	0.507956	121,832.45
02-0115	3 SUMMERLAND 115	92 WHEELER	SUMMERLAND 115	41,888,047	0.502873	0.005083	0.000000	0.000000	0.507956	212,773.22
			School System Total	1,152,639,418			0.000000			5,854,908.76
03-0500	3 ARTHUR CO HIGH 500	3 ARTHUR	ARTHUR CO HIGH 500	265,114,508	0.852860	0.014673	0.000000	0.000000	0.867533	2,299,960.29
03-0500	3 ARTHUR CO HIGH 500	51 KEITH	ARTHUR CO HIGH 500	1,271,132	0.852860	0.014673	0.000000	0.000000	0.867533	11,027.52
03-0500	3 ARTHUR CO HIGH 500	60 MCPHERSON	ARTHUR CO HIGH 500	8,980,276	0.852860	0.014673	0.000000	0.000000	0.867533	77,907.00
			School System Total	275,365,916			0.000000			2,388,894.81
04-0001	3 BANNER 1	4 BANNER	BANNER 1	290,008,485	0.790614	0.043294	0.000000	0.000000	0.833908	2,418,409.87
04-0001	3 BANNER 1	62 MORRILL	BANNER 1	39,400,524	0.790614	0.043294	0.000000	0.000000	0.833908	328,564.82
04-0001	3 BANNER 1	79 SCOTTS BLUFF	BANNER 1	1,305,376	0.790614	0.043294	0.000000	0.000000	0.833908	10,885.66
			School System Total	330,714,385			0.000000			2,757,860.35
05-0071	3 SANDHILLS 71	5 BLAINE	SANDHILLS 71	338,984,426	0.559330	0.028817	0.000000	0.000000	0.588147	1,993,731.63
05-0071	3 SANDHILLS 71	9 BROWN	SANDHILLS 71	17,016,422	0.559330	0.028817	0.000000	0.000000	0.588147	100,081.76
05-0071	3 SANDHILLS 71	21 CUSTER	SANDHILLS 71	23,054,326	0.559330	0.028817	0.000000	0.000000	0.588147	135,593.64
05-0071	3 SANDHILLS 71	57 LOGAN	SANDHILLS 71	12,583,676	0.559330	0.028817	0.000000	0.000000	0.588147	74,010.63
05-0071	3 SANDHILLS 71	58 LOUP	SANDHILLS 71	10,809,665	0.559300	0.028800	0.000000	0.000000	0.588100	63,571.79
05-0071	3 SANDHILLS 71	86 THOMAS	SANDHILLS 71	59,050,767	0.559330	0.028817	0.000000	0.000000	0.588147	347,305.97
			School System Total	461,499,282			0.000000			2,714,295.42
06-0001	3 BOONE CENTRAL 1	2 ANTELOPE	BOONE CENTRAL 1	5,646,797	0.446538	0.065811	0.000000	0.000000	0.512349	28,931.34
06-0001	3 BOONE CENTRAL 1	6 BOONE	BOONE CENTRAL 1	1,544,466,183	0.446538	0.065811	0.000000	0.000000	0.512349	7,913,068.62
			School System Total	1,550,112,980			0.000000			7,941,999.96

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
		Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
06-0017	3 ST EDWARD 17	6 BOONE	ST EDWARD 17	256,993,466	0.646281	0.017289	0.000000	0.000000	0.663570	1,705,333.95
06-0017	3 ST EDWARD 17	63 NANCE	ST EDWARD 17	50,348,693	0.646281	0.017289	0.000000	0.000000	0.663570	334,099.11
06-0017	3 ST EDWARD 17	71 PLATTE	ST EDWARD 17	164,623,028	0.646281	0.017289	0.000000	0.000000	0.663570	1,092,390.01
			School System Total	471,965,187			0.000000			3,131,823.07
06-0075	3 RIVERSIDE 75	6 BOONE	RIVERSIDE 75	520,452,307	0.479299	0.046647	0.004665	0.000000	0.530611	2,761,581.24
06-0075	3 RIVERSIDE 75	39 GREELEY	RIVERSIDE 75	289,134,138	0.479299	0.046647	0.004665	0.000000	0.530611	1,534,180.39
06-0075	3 RIVERSIDE 75	63 NANCE	RIVERSIDE 75	55,805,629	0.479299	0.046647	0.004665	0.000000	0.530611	296,111.48
06-0075	3 RIVERSIDE 75	92 WHEELER	RIVERSIDE 75	783,295	0.479299	0.046647	0.004665	0.000000	0.530611	4,156.26
			School System Total	866,175,369			0.000000			4,596,029.37
07-0006	3 ALLIANCE 6	7 BOX BUTTE	ALLIANCE 6	1,082,473,284	0.903618	0.098398	0.051926	0.000000	1.053942	11,408,658.62
07-0006	3 ALLIANCE 6	62 MORRILL	ALLIANCE 6	55,573,503	0.903618	0.098398	0.051926	0.000000	1.053942	585,714.03
07-0006	3 ALLIANCE 6	81 SHERIDAN	ALLIANCE 6	96,214,404	0.903618	0.098398	0.051926	0.000000	1.053942	1,014,046.13
			School System Total	1,234,261,191			0.000000			13,008,418.78
07-0010	3 HEMINGFORD 10	7 BOX BUTTE	HEMINGFORD 10	566,996,658	0.880542	0.042777	0.000000	0.000000	0.923319	5,235,196.31
07-0010	3 HEMINGFORD 10	23 DAWES	HEMINGFORD 10	120,820,086	0.880542	0.042777	0.000000	0.000000	0.923319	1,115,557.44
07-0010	3 HEMINGFORD 10	81 SHERIDAN	HEMINGFORD 10	20,663,740	0.880542	0.042777	0.000000	0.000000	0.923319	190,792.46
			School System Total	708,480,484			0.000000			6,541,546.21
08-0051	3 BOYD COUNTY SCH 51	8 BOYD	BOYD COUNTY SCH 51	593,345,420	0.680779	0.009734	0.000000	0.000000	0.690513	4,097,138.55
08-0051	3 BOYD COUNTY SCH 51	45 HOLT	BOYD COUNTY SCH 51	63,644,306	0.680779	0.009734	0.000000	0.000000	0.690513	439,472.52
08-0051	3 BOYD COUNTY SCH 51	54 KNOX	BOYD COUNTY SCH 51	27,843,879	0.680779	0.009734	0.000000	0.000000	0.690513	192,266.27
			School System Total	684,833,605			0.000000			4,728,877.34
09-0010	3 AINSWORTH 10	9 BROWN	AINSWORTH 10	1,004,207,135	0.549190	0.056366	0.000000	0.000000	0.605556	6,081,047.81
09-0010	3 AINSWORTH 10	75 ROCK	AINSWORTH 10	3,808,185	0.549190	0.056366	0.000000	0.000000	0.605556	23,060.75
			School System Total	1,008,015,320			0.000000			6,104,108.56
10-0002	3 GIBBON 2	10 BUFFALO	GIBBON 2	602,024,463	0.948228	0.044780	0.000000	0.000000	0.993008	5,978,157.36
10-0002	3 GIBBON 2	50 KEARNEY	GIBBON 2	70,714,362	0.948228	0.044780	0.000000	0.000000	0.993008	702,199.99
			School System Total	672,738,825			0.000000			6,680,357.35
10-0007	3 KEARNEY 7	10 BUFFALO	KEARNEY 7	4,540,569,588	0.982834	0.021551	0.029998	0.000000	1.034383	46,966,927.70
10-0007	3 KEARNEY 7	50 KEARNEY	KEARNEY 7	119,583,344	0.982834	0.021551	0.029998	0.000000	1.034383	1,236,951.06
10-0007	3 KEARNEY 7	69 PHELPS	KEARNEY 7	26,375,320	0.982834	0.021551	0.029998	0.000000	1.034383	272,822.01
			School System Total	4,686,528,252			0.000000			48,476,700.77
10-0009	3 ELM CREEK 9	10 BUFFALO	ELM CREEK 9	325,957,012	0.878407	0.018427	0.000000	0.000000	0.896834	2,923,296.31
10-0009	3 ELM CREEK 9	24 DAWSON	ELM CREEK 9	15,306,561	0.878407	0.018427	0.000000	0.000000	0.896834	137,274.62
10-0009	3 ELM CREEK 9	69 PHELPS	ELM CREEK 9	108,223,789	0.878407	0.018427	0.000000	0.000000	0.896834	970,588.60
			School System Total	449,487,362			0.000000			4,031,159.53
10-0019	3 SHELTON 19	1 ADAMS	SHELTON 19	3,293,323	1.049519	0.000000	0.024142	0.000000	1.073661	35,359.13
10-0019	3 SHELTON 19	10 BUFFALO	SHELTON 19	306,089,352	1.049519	0.000000	0.024142	0.000000	1.073661	3,286,365.59
10-0019	3 SHELTON 19	40 HALL	SHELTON 19	80,352,561	1.049519	0.000000	0.024142	0.000000	1.073661	862,714.97
10-0019	3 SHELTON 19	50 KEARNEY	SHELTON 19	3,566,500	1.049519	0.000000	0.024142	0.000000	1.073661	38,292.20
			School System Total	393,301,736			0.000000			4,222,731.89
10-0069	3 RAVENNA 69	10 BUFFALO	RAVENNA 69	627,188,240	0.640390	0.084547	0.000000	0.000000	0.724937	4,546,724.99
10-0069	3 RAVENNA 69	82 SHERMAN	RAVENNA 69	161,472,580	0.640390	0.084547	0.000000	0.000000	0.724937	1,170,575.81
			School System Total	788,660,820			0.000000			5,717,300.80
10-0105	3 PLEASANTON 105	10 BUFFALO	PLEASANTON 105	421,597,177	0.845620	0.028370	0.000000	0.000000	0.873990	3,684,721.12
10-0105	3 PLEASANTON 105	82 SHERMAN	PLEASANTON 105	5,555,908	0.845620	0.028370	0.000000	0.000000	0.873990	48,558.12
			School System Total	427,153,085			0.000000			3,733,279.24
10-0119	3 AMHERST 119	10 BUFFALO	AMHERST 119	390,325,209	0.659677	0.000000	0.000000	0.000000	0.659677	2,574,889.04
			School System Total	390,325,209			0.000000			2,574,889.04
11-0001	3 TEKAMAH-HERMAN 1	11 BURT	TEKAMAH-HERMAN 1	895,983,222	0.580687	0.088283	0.000000	0.000000	0.668970	5,993,862.17
11-0001	3 TEKAMAH-HERMAN 1	89 WASHINGTON	TEKAMAH-HERMAN 1	184,578,917	0.580687	0.088283	0.000000	0.000000	0.668970	1,234,779.06
			School System Total	1,080,562,139			0.000000			7,228,641.23

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
				Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
11-0014	3 OAKLAND-CRAIG 14	11 BURT	OAKLAND-CRAIG 14	595,824,494	0.899388	0.030000	0.000000	0.000000	0.929388	5,537,523.41
11-0014	3 OAKLAND-CRAIG 14	20 CUMING	OAKLAND-CRAIG 14	23,245,035	0.899388	0.030000	0.000000	0.000000	0.929388	216,036.78
11-0014	3 OAKLAND-CRAIG 14	27 DODGE	OAKLAND-CRAIG 14	894,973	0.899388	0.030000	0.000000	0.000000	0.929388	8,317.77
			School System Total	619,964,502			0.000000			5,761,877.96
11-0020	3 LYONS-DECATUR NORTHEAST 20	11 BURT	LYONS-DECATUR NORTHEAST 20	576,117,874	0.706841	0.000000	0.000000	0.000000	0.706841	4,072,238.32
11-0020	3 LYONS-DECATUR NORTHEAST 20	20 CUMING	LYONS-DECATUR NORTHEAST 20	12,586,901	0.706841	0.000000	0.000000	0.000000	0.706841	88,969.41
11-0020	3 LYONS-DECATUR NORTHEAST 20	87 THURSTON	LYONS-DECATUR NORTHEAST 20	41,501,191	0.706841	0.000000	0.000000	0.000000	0.706841	293,347.76
			School System Total	630,205,966			0.000000			4,454,555.49
12-0056	3 DAVID CITY 56	12 BUTLER	DAVID CITY 56	1,517,985,624	0.635499	0.094143	0.000000	0.000000	0.729642	11,075,875.34
12-0056	3 DAVID CITY 56	71 PLATTE	DAVID CITY 56	9,463	0.635499	0.094143	0.000000	0.000000	0.729642	69.05
12-0056	3 DAVID CITY 56	78 SAUNDERS	DAVID CITY 56	14,804,593	0.635499	0.094143	0.000000	0.000000	0.729642	108,020.61
12-0056	3 DAVID CITY 56	80 SEWARD	DAVID CITY 56	715,710	0.635499	0.094143	0.000000	0.000000	0.729642	5,222.13
			School System Total	1,533,515,390			0.000000			11,189,187.13
12-0502	3 EAST BUTLER 2R	12 BUTLER	EAST BUTLER 2R	584,792,593	0.623942	0.085143	0.017828	0.000000	0.726913	4,250,938.88
12-0502	3 EAST BUTLER 2R	78 SAUNDERS	EAST BUTLER 2R	353,920,094	0.623942	0.085143	0.017828	0.000000	0.726913	2,572,693.45
12-0502	3 EAST BUTLER 2R	80 SEWARD	EAST BUTLER 2R	89,263,178	0.623942	0.085143	0.017828	0.000000	0.726913	648,865.93
			School System Total	1,027,975,865			0.000000			7,472,498.26
13-0001	3 PLATTSMOUTH 1	13 CASS	PLATTSMOUTH 1	1,029,013,631	1.049999	0.000000	0.039264	0.000000	1.089263	11,208,679.19
			School System Total	1,029,013,631			0.000000			11,208,679.19
13-0022	3 WEEPING WATER 22	13 CASS	WEEPING WATER 22	425,476,184	1.047532	0.000000	0.014269	0.000000	1.061801	4,517,715.32
			School System Total	425,476,184			0.000000			4,517,715.32
13-0032	3 LOUISVILLE 32	13 CASS	LOUISVILLE 32	690,340,310	1.020000	0.029500	0.000000	0.000000	1.049500	7,245,129.04
13-0032	3 LOUISVILLE 32	77 SARPY	LOUISVILLE 32	5,909,935	1.020000	0.029500	0.000000	0.000000	1.049500	62,024.77
			School System Total	696,250,245			0.000000			7,307,153.81
13-0056	3 CONESTOGA 56	13 CASS	CONESTOGA 56	965,445,072	0.821123	0.099993	0.029998	0.000000	0.951114	9,182,497.61
13-0056	3 CONESTOGA 56	66 OTOE	CONESTOGA 56	16,265,653	0.821123	0.099993	0.029998	0.000000	0.951114	154,704.99
			School System Total	981,710,725			0.000000			9,337,202.60
13-0097	3 ELMWOOD-MURDOCK 97	13 CASS	ELMWOOD-MURDOCK 97	535,740,970	0.799235	0.138875	0.023904	0.000000	0.962014	5,153,909.00
13-0097	3 ELMWOOD-MURDOCK 97	66 OTOE	ELMWOOD-MURDOCK 97	13,868,158	0.799235	0.138875	0.023904	0.000000	0.962014	133,413.73
			School System Total	549,609,128			0.000000			5,287,322.73
14-0008	3 HARTINGTON-NEWCASTLE 8	14 CEDAR	HARTINGTON-NEWCASTLE 8	963,576,125	0.362823	0.132484	0.000000	0.000000	0.495307	4,772,668.76
14-0008	3 HARTINGTON-NEWCASTLE 8	26 DIXON	HARTINGTON-NEWCASTLE 8	305,452,721	0.362823	0.132484	0.000000	0.000000	0.495307	1,512,931.43
			School System Total	1,269,028,846			0.000000			6,285,600.19
14-0045	3 RANDOLPH 45	14 CEDAR	RANDOLPH 45	410,533,321	0.406026	0.012649	0.000000	0.000000	0.418675	1,718,803.04
14-0045	3 RANDOLPH 45	70 PIERCE	RANDOLPH 45	196,005,663	0.406026	0.012649	0.000000	0.000000	0.418675	820,627.97
14-0045	3 RANDOLPH 45	90 WAYNE	RANDOLPH 45	192,051,410	0.406026	0.012649	0.000000	0.000000	0.418675	804,072.20
			School System Total	798,590,394			0.000000			3,343,503.21
14-0054	3 LAUREL-CONCORD-COLERIDGE 54	14 CEDAR	LAUREL-CONCORD-COLERIDGE 54	851,610,288	0.607110	0.098512	0.000000	0.000000	0.705622	6,009,156.24
14-0054	3 LAUREL-CONCORD-COLERIDGE 54	26 DIXON	LAUREL-CONCORD-COLERIDGE 54	220,762,118	0.607110	0.098512	0.000000	0.000000	0.705622	1,557,747.73
14-0054	3 LAUREL-CONCORD-COLERIDGE 54	90 WAYNE	LAUREL-CONCORD-COLERIDGE 54	30,137,767	0.607110	0.098512	0.000000	0.000000	0.705622	212,658.86
			School System Total	1,102,510,173			0.000000			7,779,562.83
14-0101	3 WYNOT 101	14 CEDAR	WYNOT 101	208,447,091	0.950601	0.038693	0.000000	0.000000	0.989294	2,062,158.51
14-0101	3 WYNOT 101	26 DIXON	WYNOT 101	2,535,370	0.950601	0.038693	0.000000	0.000000	0.989294	25,082.28
			School System Total	210,982,461			0.000000			2,087,240.79
15-0010	3 CHASE COUNTY SCHOOLS 10	15 CHASE	CHASE COUNTY SCHOOLS 10	1,324,587,228	0.527668	0.057146	0.000000	0.000000	0.584814	7,746,375.01
15-0010	3 CHASE COUNTY SCHOOLS 10	29 DUNDY	CHASE COUNTY SCHOOLS 10	75,513,046	0.527668	0.057146	0.000000	0.000000	0.584814	441,611.50
			School System Total	1,400,100,274			0.000000			8,187,986.51
15-0536	3 WAUNETA-PALISADE 536	15 CHASE	WAUNETA-PALISADE 536	145,171,040	0.740198	0.140000	0.030000	0.000000	0.910198	1,321,345.35
15-0536	3 WAUNETA-PALISADE 536	29 DUNDY	WAUNETA-PALISADE 536	74,901,735	0.740198	0.140000	0.030000	0.000000	0.910198	681,754.87
15-0536	3 WAUNETA-PALISADE 536	43 HAYES	WAUNETA-PALISADE 536	130,063,171	0.740198	0.140000	0.030000	0.000000	0.910198	1,183,834.91
15-0536	3 WAUNETA-PALISADE 536	44 HITCHCOCK	WAUNETA-PALISADE 536	95,380,775	0.740198	0.140000	0.030000	0.000000	0.910198	868,155.97
			School System Total	445,516,721			0.000000			4,055,091.10

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2023 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2023 Total Tax Rate	2023 Excluding Bond ⁽²⁾
16-0006	3 VALENTINE HIGH 6	9 BROWN	VALENTINE HIGH 6	1,623,365	0.557328	0.012940	0.000000	0.000000	0.570268	9,257.54
16-0006	3 VALENTINE HIGH 6	16 CHERRY	VALENTINE HIGH 6	1,496,741,802	0.557328	0.012940	0.000000	0.000000	0.570268	8,535,468.80
			School System Total	1,498,365,167			0.000000			8,544,726.34
16-0030	3 CODY-KILGORE 30	16 CHERRY	CODY-KILGORE 30	214,510,186	0.758940	0.119133	0.000000	0.000000	0.878073	1,883,561.95
			School System Total	214,510,186			0.000000			1,883,561.95
17-0001	3 SIDNEY 1	17 CHEYENNE	SIDNEY 1	775,993,107	1.050000	0.000000	0.000000	0.000000	1.050000	8,147,939.90
			School System Total	775,993,107			0.000000			8,147,939.90
17-0003	3 LEYTON 3	17 CHEYENNE	LEYTON 3	358,499,202	0.875456	0.039299	0.000000	0.000000	0.914755	3,279,397.30
17-0003	3 LEYTON 3	62 MORRILL	LEYTON 3	91,074,354	0.875456	0.039299	0.000000	0.000000	0.914755	833,108.81
			School System Total	449,573,556			0.000000			4,112,506.11
17-0009	3 POTTER-DIX 9	4 BANNER	POTTER-DIX 9	3,173,531	0.787760	0.000000	0.000000	0.000000	0.787760	24,999.87
17-0009	3 POTTER-DIX 9	17 CHEYENNE	POTTER-DIX 9	222,341,106	0.787760	0.000000	0.000000	0.000000	0.787760	1,751,518.14
17-0009	3 POTTER-DIX 9	53 KIMBALL	POTTER-DIX 9	146,517,259	0.787760	0.000000	0.000000	0.000000	0.787760	1,154,206.94
			School System Total	372,031,896			0.000000			2,930,724.95
18-0002	3 SUTTON 2	18 CLAY	SUTTON 2	597,420,195	0.568610	0.116056	0.000000	0.000000	0.684666	4,090,338.98
18-0002	3 SUTTON 2	30 FILLMORE	SUTTON 2	201,480,341	0.568610	0.116056	0.000000	0.000000	0.684666	1,379,468.99
18-0002	3 SUTTON 2	41 HAMILTON	SUTTON 2	30,334,564	0.568610	0.116056	0.000000	0.000000	0.684666	207,690.60
18-0002	3 SUTTON 2	93 YORK	SUTTON 2	15,012,037	0.568610	0.116056	0.000000	0.000000	0.684666	102,782.36
			School System Total	844,247,137			0.000000			5,780,280.93
18-0011	3 HARVARD 11	18 CLAY	HARVARD 11	362,485,921	0.921635	0.000000	0.000000	0.000000	0.921635	3,340,801.05
18-0011	3 HARVARD 11	41 HAMILTON	HARVARD 11	31,173,914	0.921635	0.000000	0.000000	0.000000	0.921635	287,309.96
			School System Total	393,659,835			0.000000			3,628,111.01
19-0039	3 LEIGH 39	19 COLFAX	LEIGH 39	174,598,924	0.709856	0.070542	0.000000	0.000000	0.780398	1,362,568.37
19-0039	3 LEIGH 39	71 PLATTE	LEIGH 39	219,999,508	0.709856	0.070542	0.000000	0.000000	0.780398	1,716,873.85
19-0039	3 LEIGH 39	84 STANTON	LEIGH 39	106,604,505	0.709856	0.070542	0.000000	0.000000	0.780398	831,940.35
			School System Total	501,202,937			0.000000			3,911,382.57
19-0058	3 CLARKSON 58	19 COLFAX	CLARKSON 58	292,931,046	0.729000	0.010000	0.000000	0.000000	0.739000	2,164,763.94
19-0058	3 CLARKSON 58	71 PLATTE	CLARKSON 58	1,888,459	0.729000	0.010000	0.000000	0.000000	0.739000	13,955.75
19-0058	3 CLARKSON 58	84 STANTON	CLARKSON 58	174,908,598	0.729000	0.010000	0.000000	0.000000	0.739000	1,292,575.98
			School System Total	469,728,103			0.000000			3,471,295.67
19-0070	3 HOWELLS-DODGE 70	19 COLFAX	HOWELLS-DODGE 70	317,227,012	0.468222	0.064966	0.000000	0.000000	0.533188	1,691,419.39
19-0070	3 HOWELLS-DODGE 70	20 CUMING	HOWELLS-DODGE 70	225,020,338	0.468222	0.064966	0.000000	0.000000	0.533188	1,199,782.78
19-0070	3 HOWELLS-DODGE 70	27 DODGE	HOWELLS-DODGE 70	245,124,006	0.468222	0.064966	0.000000	0.000000	0.533188	1,306,972.81
19-0070	3 HOWELLS-DODGE 70	84 STANTON	HOWELLS-DODGE 70	75,625,484	0.468222	0.064966	0.000000	0.000000	0.533188	403,226.74
			School System Total	862,996,840			0.000000			4,601,401.72
19-0123	3 SCHUYLER CENTRAL HIGH 123	12 BUTLER	SCHUYLER CENTRAL HIGH 123	150,760,861	0.917153	0.036593	0.021956	0.000000	0.975702	1,470,978.69
19-0123	3 SCHUYLER CENTRAL HIGH 123	19 COLFAX	SCHUYLER CENTRAL HIGH 123	1,505,451,116	0.917153	0.036593	0.021956	0.000000	0.975702	14,688,734.67
19-0123	3 SCHUYLER CENTRAL HIGH 123	78 SAUNDERS	SCHUYLER CENTRAL HIGH 123	573,046	0.917153	0.036593	0.021956	0.000000	0.975702	5,591.22
			School System Total	1,656,785,023			0.000000			16,165,304.58
20-0001	3 WEST POINT 1	20 CUMING	WEST POINT 1	1,600,514,687	0.542554	0.035204	0.000000	0.000000	0.577758	9,247,116.11
20-0001	3 WEST POINT 1	27 DODGE	WEST POINT 1	1,013,372	0.542554	0.035204	0.000000	0.000000	0.577758	5,854.83
			School System Total	1,601,528,059			0.000000			9,252,970.94
20-0020	3 BANCROFT-ROSALIE 20	11 BURT	BANCROFT-ROSALIE 20	32,044,264	0.510432	0.137179	0.042536	0.000000	0.690147	221,152.63
20-0020	3 BANCROFT-ROSALIE 20	20 CUMING	BANCROFT-ROSALIE 20	280,158,835	0.510432	0.137179	0.042536	0.000000	0.690147	1,933,510.78
20-0020	3 BANCROFT-ROSALIE 20	87 THURSTON	BANCROFT-ROSALIE 20	162,743,960	0.510432	0.137179	0.042536	0.000000	0.690147	1,123,173.80
			School System Total	474,947,059			0.000000			3,277,837.21
20-0030	3 WISNER-PILGER 30	20 CUMING	WISNER-PILGER 30	747,257,306	0.546932	0.037426	0.000000	0.000000	0.584358	4,366,664.42
20-0030	3 WISNER-PILGER 30	84 STANTON	WISNER-PILGER 30	295,022,759	0.546932	0.037426	0.000000	0.000000	0.584358	1,723,991.59
20-0030	3 WISNER-PILGER 30	90 WAYNE	WISNER-PILGER 30	26,522,801	0.546932	0.037426	0.000000	0.000000	0.584358	154,988.28
			School System Total	1,068,802,866			0.000000			6,245,644.29

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
		Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
21-0015	3 ANSELMO-MERNA 15	5 BLAINE	ANSELMO-MERNA 15	14,057,785	0.509666	0.023158	0.000000	0.000000	0.532824	74,903.55
21-0015	3 ANSELMO-MERNA 15	21 CUSTER	ANSELMO-MERNA 15	640,204,574	0.509666	0.023158	0.000000	0.000000	0.532824	3,411,169.60
			School System Total	654,262,359			0.000000			3,486,073.15
21-0025	3 BROKEN BOW 25	21 CUSTER	BROKEN BOW 25	987,558,268	0.763117	0.031545	0.000000	0.000000	0.794662	7,847,763.66
			School System Total	987,558,268			0.000000			7,847,763.66
21-0044	3 ANSLEY 44	10 BUFFALO	ANSLEY 44	5,062,439	0.803022	0.026621	0.023959	0.000000	0.853602	43,213.16
21-0044	3 ANSLEY 44	21 CUSTER	ANSLEY 44	374,370,577	0.803022	0.026621	0.023959	0.000000	0.853602	3,195,639.55
			School System Total	379,433,016			0.000000			3,238,852.71
21-0084	3 SARGENT 84	5 BLAINE	SARGENT 84	583,485	0.803995	0.000000	0.000000	0.000000	0.803995	4,691.22
21-0084	3 SARGENT 84	21 CUSTER	SARGENT 84	376,487,714	0.803995	0.000000	0.000000	0.000000	0.803995	3,026,948.13
21-0084	3 SARGENT 84	58 LOUP	SARGENT 84	114,805	0.804000	0.000000	0.000000	0.000000	0.804000	923.05
			School System Total	377,186,004			0.000000			3,032,562.40
21-0089	3 ARNOLD 89	21 CUSTER	ARNOLD 89	323,698,640	0.613780	0.095145	0.000000	0.000000	0.708925	2,294,785.43
21-0089	3 ARNOLD 89	56 LINCOLN	ARNOLD 89	70,218,376	0.613780	0.095145	0.000000	0.000000	0.708925	497,795.80
21-0089	3 ARNOLD 89	57 LOGAN	ARNOLD 89	72,980,690	0.613780	0.095145	0.000000	0.000000	0.708925	517,379.35
			School System Total	466,897,706			0.000000			3,309,960.58
21-0180	3 CALLAWAY 180	21 CUSTER	CALLAWAY 180	475,776,074	0.669344	0.028202	0.000000	0.000000	0.697546	3,318,763.92
21-0180	3 CALLAWAY 180	24 DAWSON	CALLAWAY 180	7,740,598	0.669344	0.028202	0.000000	0.000000	0.697546	53,994.31
			School System Total	483,516,672			0.000000			3,372,758.23
22-0011	3 SO SIOUX CITY 11	22 DAKOTA	SO SIOUX CITY 11	1,430,870,137	1.024832	0.000000	0.006612	0.000000	1.031444	14,758,643.20
			School System Total	1,430,870,137			0.000000			14,758,643.20
22-0031	3 HOMER 31	22 DAKOTA	HOMER 31	478,603,987	0.609626	0.070383	0.023726	0.000000	0.703735	3,368,108.62
22-0031	3 HOMER 31	87 THURSTON	HOMER 31	2,583,010	0.609626	0.070383	0.023726	0.000000	0.703735	18,177.54
			School System Total	481,186,997			0.000000			3,386,286.16
23-0002	3 CHADRON 2	23 DAWES	CHADRON 2	661,695,223	0.989365	0.022458	0.000000	0.000000	1.011823	6,695,199.61
23-0002	3 CHADRON 2	81 SHERIDAN	CHADRON 2	12,962,234	0.989365	0.022458	0.000000	0.000000	1.011823	131,155.21
			School System Total	674,657,457			0.000000			6,826,354.82
23-0071	3 CRAWFORD 71	23 DAWES	CRAWFORD 71	287,663,335	0.875468	0.098052	0.043774	0.000000	1.017294	2,926,387.62
23-0071	3 CRAWFORD 71	83 SIOUX	CRAWFORD 71	897,937	0.875468	0.098052	0.043774	0.000000	1.017294	9,134.68
			School System Total	288,561,272			0.000000			2,935,522.30
24-0001	3 LEXINGTON 1	24 DAWSON	LEXINGTON 1	1,234,951,034	0.933818	0.050000	0.000000	0.000000	0.983818	12,149,688.15
24-0001	3 LEXINGTON 1	37 GOSPER	LEXINGTON 1	47,581,138	0.933818	0.050000	0.000000	0.000000	0.983818	468,112.33
			School System Total	1,282,532,172			0.000000			12,617,800.48
24-0004	3 OVERTON 4	24 DAWSON	OVERTON 4	334,406,890	0.943737	0.000000	0.000000	0.000000	0.943737	3,155,925.22
24-0004	3 OVERTON 4	69 PHELPS	OVERTON 4	38,224,642	0.943737	0.000000	0.000000	0.000000	0.943737	360,740.52
			School System Total	372,631,532			0.000000			3,516,665.74
24-0011	3 COZAD 11	21 CUSTER	COZAD 11	8,591,154	0.986085	0.032627	0.000000	0.000000	1.018712	87,519.19
24-0011	3 COZAD 11	24 DAWSON	COZAD 11	904,706,527	0.986085	0.032627	0.000000	0.000000	1.018712	9,216,364.21
			School System Total	913,297,681			0.000000			9,303,883.40
24-0020	3 GOTHENBURG 20	21 CUSTER	GOTHENBURG 20	89,179,168	0.944917	0.044839	0.000000	0.000000	0.989756	882,657.33
24-0020	3 GOTHENBURG 20	24 DAWSON	GOTHENBURG 20	752,465,039	0.944917	0.044839	0.000000	0.000000	0.989756	7,447,576.30
24-0020	3 GOTHENBURG 20	56 LINCOLN	GOTHENBURG 20	120,385,540	0.944917	0.044839	0.000000	0.000000	0.989756	1,191,523.43
			School System Total	962,029,747			0.000000			9,521,757.06
24-0101	3 SUMNER-EDDYVILLE-MILLER 101	10 BUFFALO	SUMNER-EDDYVILLE-MILLER 101	84,265,819	0.874920	0.096808	0.000000	0.000000	0.971728	818,835.78
24-0101	3 SUMNER-EDDYVILLE-MILLER 101	21 CUSTER	SUMNER-EDDYVILLE-MILLER 101	61,613,737	0.874920	0.096808	0.000000	0.000000	0.971728	598,718.80
24-0101	3 SUMNER-EDDYVILLE-MILLER 101	24 DAWSON	SUMNER-EDDYVILLE-MILLER 101	262,496,050	0.874920	0.096808	0.000000	0.000000	0.971728	2,550,751.18
			School System Total	408,375,606			0.000000			3,968,305.76
25-0025	3 CREEK VALLEY 25	17 CHEYENNE	CREEK VALLEY 25	180,428,282	0.702225	0.040000	0.000000	0.000000	0.742225	1,339,187.17
25-0025	3 CREEK VALLEY 25	25 DEUEL	CREEK VALLEY 25	287,205,286	0.702225	0.040000	0.000000	0.000000	0.742225	2,131,713.37
25-0025	3 CREEK VALLEY 25	35 GARDEN	CREEK VALLEY 25	34,777,795	0.702225	0.040000	0.000000	0.000000	0.742225	258,130.05
			School System Total	502,411,363			0.000000			3,729,030.59

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
		Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
25-0095	3 SOUTH PLATTE 95	25 DEUEL	SOUTH PLATTE 95	165,537,502	0.612501	0.006000	0.000000	0.000000	0.618501	1,023,852.97
25-0095	3 SOUTH PLATTE 95	35 GARDEN	SOUTH PLATTE 95	1,841,474	0.612501	0.006000	0.000000	0.000000	0.618501	11,389.58
25-0095	3 SOUTH PLATTE 95	51 KEITH	SOUTH PLATTE 95	303,520,880	0.612501	0.006000	0.000000	0.000000	0.618501	1,877,283.29
25-0095	3 SOUTH PLATTE 95	68 PERKINS	SOUTH PLATTE 95	38,571,431	0.612501	0.006000	0.000000	0.000000	0.618501	238,565.06
			School System Total	509,471,287			0.000000			3,151,090.90
26-0001	3 PONCA 1	22 DAKOTA	PONCA 1	225,357,980	0.917625	0.000000	0.000000	0.000000	0.917625	2,067,943.91
26-0001	3 PONCA 1	26 DIXON	PONCA 1	282,850,279	0.917625	0.000000	0.000000	0.000000	0.917625	2,595,509.28
			School System Total	508,208,259			0.000000			4,663,453.19
26-0070	3 ALLEN 70	22 DAKOTA	ALLEN 70	18,257,108	0.632318	0.014937	0.000000	0.000000	0.647255	118,170.22
26-0070	3 ALLEN 70	26 DIXON	ALLEN 70	387,496,988	0.632318	0.014937	0.000000	0.000000	0.647255	2,508,096.69
			School System Total	405,754,096			0.000000			2,626,266.91
26-0561	3 EMERSON-HUBBARD 561	22 DAKOTA	EMERSON-HUBBARD 561	259,928,856	0.686177	0.019461	0.000000	0.000000	0.705638	1,834,159.79
26-0561	3 EMERSON-HUBBARD 561	26 DIXON	EMERSON-HUBBARD 561	136,351,884	0.686177	0.019461	0.000000	0.000000	0.705638	962,151.86
26-0561	3 EMERSON-HUBBARD 561	87 THURSTON	EMERSON-HUBBARD 561	122,755,361	0.686177	0.019461	0.000000	0.000000	0.705638	866,209.63
			School System Total	519,036,101			0.000000			3,662,521.28
27-0001	3 FREMONT 1	27 DODGE	FREMONT 1	3,053,823,673	0.919790	0.025000	0.000000	0.000000	0.944790	28,852,236.58
27-0001	3 FREMONT 1	28 DOUGLAS	FREMONT 1	49,732,445	0.919790	0.025000	0.000000	0.000000	0.944790	469,866.27
27-0001	3 FREMONT 1	78 SAUNDERS	FREMONT 1	365,291,925	0.919790	0.025000	0.000000	0.000000	0.944790	3,451,242.74
			School System Total	3,468,848,043			0.000000			32,773,345.59
27-0062	3 SCRIBNER-SNYDER 62	20 CUMING	SCRIBNER-SNYDER 62	6,692,611	0.653427	0.054610	0.000000	0.000000	0.708037	47,386.23
27-0062	3 SCRIBNER-SNYDER 62	27 DODGE	SCRIBNER-SNYDER 62	549,215,253	0.653427	0.054610	0.000000	0.000000	0.708037	3,888,649.40
			School System Total	555,907,864			0.000000			3,936,035.63
27-0594	3 LOGAN VIEW 594	11 BURT	LOGAN VIEW 594	75,895,448	0.585446	0.130584	0.000000	0.000000	0.716030	543,434.37
27-0594	3 LOGAN VIEW 594	20 CUMING	LOGAN VIEW 594	12,174,727	0.585446	0.130584	0.000000	0.000000	0.716030	87,174.77
27-0594	3 LOGAN VIEW 594	27 DODGE	LOGAN VIEW 594	746,751,337	0.585446	0.130584	0.000000	0.000000	0.716030	5,346,966.39
27-0594	3 LOGAN VIEW 594	89 WASHINGTON	LOGAN VIEW 594	158,921,819	0.585446	0.130584	0.000000	0.000000	0.716030	1,137,929.07
			School System Total	993,743,331			0.000000			7,115,504.60
27-0595	3 NORTH BEND CENTRAL 595	19 COLFAX	NORTH BEND CENTRAL 595	5,421,186	0.539443	0.063426	0.008603	0.000000	0.611472	33,149.07
27-0595	3 NORTH BEND CENTRAL 595	27 DODGE	NORTH BEND CENTRAL 595	885,190,080	0.539443	0.063426	0.008603	0.000000	0.611472	5,412,693.80
27-0595	3 NORTH BEND CENTRAL 595	78 SAUNDERS	NORTH BEND CENTRAL 595	324,350,696	0.539443	0.063426	0.008603	0.000000	0.611472	1,983,315.73
			School System Total	1,214,961,962			0.000000			7,429,158.60
28-0001	5 OMAHA 1	28 DOUGLAS	OMAHA 1	30,725,690,030	0.986440	0.055000	0.012500	0.000000	1.053940	323,830,126.65
28-0001	5 OMAHA 1	77 SARPY	OMAHA 1	1,359,580,406	0.986440	0.055000	0.012500	0.000000	1.053940	14,329,162.63
			School System Total	32,085,270,436			0.000000			338,159,289.28
28-0010	3 ELKHORN 10	28 DOUGLAS	ELKHORN 10	9,962,153,340	0.899580	0.010140	0.000000	0.000000	0.909720	90,627,556.94
			School System Total	9,962,153,340			0.000000			90,627,556.94
28-0015	3 DOUGLAS CO. WEST COMMUNITY 15	28 DOUGLAS	DOUGLAS CO. WEST COMM. 15	1,642,605,950	0.566540	0.130070	0.030280	0.000000	0.726890	11,940,004.30
			School System Total	1,642,605,950			0.000000			11,940,004.30
28-0017	3 MILLARD 17	28 DOUGLAS	MILLARD 17	12,154,552,510	0.942100	0.041000	0.000000	0.000000	0.983100	119,490,913.20
28-0017	3 MILLARD 17	77 SARPY	MILLARD 17	2,954,066,172	0.942100	0.041000	0.000000	0.000000	0.983100	29,041,423.91
			School System Total	15,108,618,682			0.000000			148,532,337.11
28-0054	3 RALSTON 54	28 DOUGLAS	RALSTON 54	2,339,488,245	0.905480	0.043160	0.000000	0.010570	0.959210	22,440,624.84
			School System Total	2,339,488,245			0.000000			22,440,624.84
28-0059	3 BENNINGTON 59	28 DOUGLAS	BENNINGTON 59	2,522,112,285	0.952000	0.048000	0.018000	0.000000	1.018000	25,675,040.21
28-0059	3 BENNINGTON 59	89 WASHINGTON	BENNINGTON 59	72,054,958	0.952000	0.048000	0.018000	0.000000	1.018000	733,520.13
			School System Total	2,594,167,243			0.000000			26,408,560.34
28-0066	3 WESTSIDE 66	28 DOUGLAS	WESTSIDE 66	4,810,104,870	0.870000	0.057760	0.000000	0.000000	0.927760	44,626,379.82
			School System Total	4,810,104,870			0.000000			44,626,379.82
29-0117	3 DUNDY CO 117	29 DUNDY	DUNDY CO 117	803,508,077	0.488778	0.080537	0.000000	0.000000	0.569315	4,574,502.52
29-0117	3 DUNDY CO 117	43 HAYES	DUNDY CO 117	1,216,555	0.488778	0.080537	0.000000	0.000000	0.569315	6,926.04
29-0117	3 DUNDY CO 117	44 HITCHCOCK	DUNDY CO 117	249,292,042	0.488778	0.080537	0.000000	0.000000	0.569315	1,419,261.04
			School System Total	1,054,016,674			0.000000			6,000,689.60

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
				Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
30-0001	3 EXETER-MILLIGAN 1	30 FILLMORE	EXETER-MILLIGAN 1	505,072,650	0.533365	0.054298	0.000000	0.000000	0.587663	2,968,129.29
30-0001	3 EXETER-MILLIGAN 1	76 SALINE	EXETER-MILLIGAN 1	97,539,519	0.533365	0.054298	0.000000	0.000000	0.587663	573,204.66
30-0001	3 EXETER-MILLIGAN 1	80 SEWARD	EXETER-MILLIGAN 1	22,939,525	0.533365	0.054298	0.000000	0.000000	0.587663	134,807.19
30-0001	3 EXETER-MILLIGAN 1	93 YORK	EXETER-MILLIGAN 1	118,561,813	0.533365	0.054298	0.000000	0.000000	0.587663	696,744.14
			School System Total	744,113,507			0.000000			4,372,885.28
30-0025	3 FILLMORE CO. DIST 25	30 FILLMORE	FILLMORE CENTRAL 25	1,221,699,957	0.554750	0.052101	0.000000	0.000000	0.606851	7,413,908.21
			School System Total	1,221,699,957			0.000000			7,413,908.21
30-0054	3 SHICKLEY 54	18 CLAY	SHICKLEY 54	86,882,117	0.732041	0.055415	0.045827	0.000000	0.833283	723,974.83
30-0054	3 SHICKLEY 54	30 FILLMORE	SHICKLEY 54	423,609,689	0.732041	0.055415	0.045827	0.000000	0.833283	3,529,870.87
30-0054	3 SHICKLEY 54	85 THAYER	SHICKLEY 54	16,911,960	0.732041	0.055415	0.045827	0.000000	0.833283	140,924.54
			School System Total	527,403,766			0.000000			4,394,770.24
31-0506	3 FRANKLIN R6	31 FRANKLIN	FRANKLIN R6	478,017,605	0.875579	0.071141	0.000000	0.000000	0.946720	4,525,498.21
31-0506	3 FRANKLIN R6	42 HARLAN	FRANKLIN R6	14,723,682	0.875579	0.071141	0.000000	0.000000	0.946720	139,392.09
			School System Total	492,741,287			0.000000			4,664,890.30
32-0046	3 MAYWOOD 46	32 FRONTIER	MAYWOOD 46	182,730,771	0.832786	0.000000	0.000000	0.000000	0.832786	1,521,756.87
32-0046	3 MAYWOOD 46	43 HAYES	MAYWOOD 46	297,286	0.832786	0.000000	0.000000	0.000000	0.832786	2,475.77
32-0046	3 MAYWOOD 46	56 LINCOLN	MAYWOOD 46	190,675,145	0.832786	0.000000	0.000000	0.000000	0.832786	1,587,916.29
			School System Total	373,703,202			0.000000			3,112,148.93
32-0095	3 EUSTIS-FARNAM 95	24 DAWSON	EUSTIS-FARNAM 95	129,402,254	0.668351	0.088381	0.000000	0.000000	0.756732	979,229.91
32-0095	3 EUSTIS-FARNAM 95	32 FRONTIER	EUSTIS-FARNAM 95	263,732,936	0.668351	0.088381	0.000000	0.000000	0.756732	1,995,752.85
32-0095	3 EUSTIS-FARNAM 95	37 GOSPER	EUSTIS-FARNAM 95	28,519,044	0.668351	0.088381	0.000000	0.000000	0.756732	215,812.98
32-0095	3 EUSTIS-FARNAM 95	56 LINCOLN	EUSTIS-FARNAM 95	46,905,227	0.668351	0.088381	0.000000	0.000000	0.756732	354,946.88
			School System Total	468,559,461			0.000000			3,545,742.62
32-0125	3 MEDICINE VALLEY 125	32 FRONTIER	MEDICINE VALLEY 125	250,821,077	1.027058	0.021723	0.000000	0.000000	1.048781	2,630,564.66
32-0125	3 MEDICINE VALLEY 125	56 LINCOLN	MEDICINE VALLEY 125	65,382,905	1.027058	0.021723	0.000000	0.000000	1.048781	685,723.67
			School System Total	316,203,982			0.000000			3,316,288.33
33-0018	3 ARAPAHOE 18	32 FRONTIER	ARAPAHOE 18	12,739,745	0.672030	0.000000	0.000000	0.000000	0.672030	85,614.90
33-0018	3 ARAPAHOE 18	33 FURNAS	ARAPAHOE 18	355,549,404	0.672030	0.000000	0.000000	0.000000	0.672030	2,389,403.16
33-0018	3 ARAPAHOE 18	37 GOSPER	ARAPAHOE 18	173,333,208	0.672030	0.000000	0.000000	0.000000	0.672030	1,164,852.96
			School System Total	541,622,357			0.000000			3,639,871.02
33-0021	3 CAMBRIDGE 21	32 FRONTIER	CAMBRIDGE 21	116,461,941	0.863928	0.044053	0.030000	0.000000	0.937981	1,092,391.46
33-0021	3 CAMBRIDGE 21	33 FURNAS	CAMBRIDGE 21	226,084,611	0.863928	0.044053	0.030000	0.000000	0.937981	2,120,634.69
33-0021	3 CAMBRIDGE 21	37 GOSPER	CAMBRIDGE 21	2,664,323	0.863928	0.044053	0.030000	0.000000	0.937981	24,990.91
33-0021	3 CAMBRIDGE 21	73 RED WILLOW	CAMBRIDGE 21	36,765,153	0.863928	0.044053	0.030000	0.000000	0.937981	344,850.72
			School System Total	381,976,028			0.000000			3,582,867.78
33-0540	3 SOUTHERN VALLEY 540	33 FURNAS	SOUTHERN VALLEY 540	450,312,455	0.704729	0.013880	0.013666	0.000000	0.732275	3,297,533.00
33-0540	3 SOUTHERN VALLEY 540	37 GOSPER	SOUTHERN VALLEY 540	10,342,483	0.704729	0.013880	0.013666	0.000000	0.732275	75,735.50
33-0540	3 SOUTHERN VALLEY 540	42 HARLAN	SOUTHERN VALLEY 540	448,432,801	0.704729	0.013880	0.013666	0.000000	0.732275	3,283,764.08
			School System Total	909,087,739			0.000000			6,657,032.58
34-0001	3 SOUTHERN 1	34 GAGE	SOUTHERN 1	433,917,135	0.975000	0.075000	0.030000	0.000000	1.080000	4,686,312.94
34-0001	3 SOUTHERN 1	67 PAWNEE	SOUTHERN 1	1,456,165	0.975000	0.075000	0.030000	0.000000	1.080000	15,726.61
			School System Total	435,373,300			0.000000			4,702,039.55
34-0015	3 BEATRICE 15	34 GAGE	BEATRICE 15	1,560,688,985	0.883280	0.139375	0.022653	0.000000	1.045308	16,314,033.33
			School System Total	1,560,688,985			0.000000			16,314,033.33
34-0034	3 FREEMAN 34	34 GAGE	FREEMAN 34	603,283,814	0.622453	0.139521	0.000000	0.000000	0.761974	4,596,871.46
34-0034	3 FREEMAN 34	49 JOHNSON	FREEMAN 34	26,389,003	0.622453	0.139521	0.000000	0.000000	0.761974	201,077.41
34-0034	3 FREEMAN 34	55 LANCASTER	FREEMAN 34	3,084,223	0.622453	0.139521	0.000000	0.000000	0.761974	23,500.99
34-0034	3 FREEMAN 34	66 OTOE	FREEMAN 34	4,301,872	0.622453	0.139521	0.000000	0.000000	0.761974	32,779.15
			School System Total	637,058,912			0.000000			4,854,229.01
34-0100	3 DILLER-ODELL 100	34 GAGE	DILLER-ODELL 100	355,779,030	0.598267	0.117975	0.000000	0.000000	0.716242	2,548,242.58
34-0100	3 DILLER-ODELL 100	48 JEFFERSON	DILLER-ODELL 100	285,729,451	0.598267	0.117975	0.000000	0.000000	0.716242	2,046,516.84
34-0100	3 DILLER-ODELL 100	67 PAWNEE	DILLER-ODELL 100	634,445	0.598267	0.117975	0.000000	0.000000	0.716242	4,544.16
			School System Total	642,142,926			0.000000			4,599,303.58

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2023 Total Tax Rate	2023 Excluding Bond ⁽²⁾
		Number & Name	Base School District							
35-0001	3 GARDEN CO HIGH 1	35 GARDEN	GARDEN CO HIGH 1	804,461,298	0.362134	0.002764	0.000000	0.000000	0.364898	2,935,470.72
35-0001	3 GARDEN CO HIGH 1	51 KEITH	GARDEN CO HIGH 1	9,194,733	0.362134	0.002764	0.000000	0.000000	0.364898	33,551.65
35-0001	3 GARDEN CO HIGH 1	62 MORRILL	GARDEN CO HIGH 1	100,197,407	0.362134	0.002764	0.000000	0.000000	0.364898	365,619.00
			School System Total	913,853,438			0.000000			3,334,641.37
36-0100	3 BURWELL HIGH 100	36 GARFIELD	BURWELL HIGH 100	441,657,295	0.902445	0.059334	0.024181	0.000000	0.985960	4,354,567.85
36-0100	3 BURWELL HIGH 100	45 HOLT	BURWELL HIGH 100	14,896,536	0.902445	0.059334	0.024181	0.000000	0.985960	146,874.00
36-0100	3 BURWELL HIGH 100	88 VALLEY	BURWELL HIGH 100	40,806,831	0.902445	0.059334	0.024181	0.000000	0.985960	402,339.65
			School System Total	497,360,662			0.000000			4,903,781.50
37-0030	3 ELWOOD 30	24 DAWSON	ELWOOD 30	179,223,127	0.510754	0.083770	0.000000	0.000000	0.594524	1,065,525.94
37-0030	3 ELWOOD 30	32 FRONTIER	ELWOOD 30	15,843,237	0.510754	0.083770	0.000000	0.000000	0.594524	94,191.91
37-0030	3 ELWOOD 30	37 GOSPER	ELWOOD 30	432,004,041	0.510754	0.083770	0.000000	0.000000	0.594524	2,568,372.42
			School System Total	627,070,405			0.000000			3,728,090.27
38-0011	3 HYANNIS HIGH 11	16 CHERRY	HYANNIS 11	170,504,229	0.343827	0.043133	0.000000	0.000000	0.386960	659,785.60
38-0011	3 HYANNIS HIGH 11	38 GRANT	HYANNIS 11	368,674,440	0.343827	0.043133	0.000000	0.000000	0.386960	1,426,626.83
38-0011	3 HYANNIS HIGH 11	81 SHERIDAN	HYANNIS 11	173,338,020	0.343827	0.043133	0.000000	0.000000	0.386960	670,750.21
			School System Total	712,516,689			0.000000			2,757,162.64
39-0060	3 CENTRAL VALLEY 60	6 BOONE	CENTRAL VALLEY 60	5,045,370	0.752937	0.020000	0.000000	0.000000	0.772937	38,997.54
39-0060	3 CENTRAL VALLEY 60	39 GREELEY	CENTRAL VALLEY 60	732,612,957	0.752937	0.020000	0.000000	0.000000	0.772937	5,662,643.37
39-0060	3 CENTRAL VALLEY 60	47 HOWARD	CENTRAL VALLEY 60	54,926,541	0.752937	0.020000	0.000000	0.000000	0.772937	424,548.24
39-0060	3 CENTRAL VALLEY 60	63 NANCE	CENTRAL VALLEY 60	24,448,969	0.752937	0.020000	0.000000	0.000000	0.772937	188,975.35
39-0060	3 CENTRAL VALLEY 60	82 SHERMAN	CENTRAL VALLEY 60	14,829,505	0.752937	0.020000	0.000000	0.000000	0.772937	114,622.87
39-0060	3 CENTRAL VALLEY 60	88 VALLEY	CENTRAL VALLEY 60	84,752,832	0.752937	0.020000	0.000000	0.000000	0.772937	655,087.26
			School System Total	916,616,174			0.000000			7,084,874.63
40-0002	3 GRAND ISLAND 2	40 HALL	GRAND ISLAND 2	4,581,787,151	0.950000	0.030000	0.020000	0.000000	1.000000	45,817,929.43
40-0002	3 GRAND ISLAND 2	61 MERRICK	GRAND ISLAND 2	397,175	0.950000	0.030000	0.020000	0.000000	1.000000	3,971.75
			School System Total	4,582,184,326			0.000000			45,821,901.18
40-0082	3 NORTHWEST HIGH 82	40 HALL	NORTHWEST HIGH 82	676,060,886	0.530696	0.099785	0.000000	0.000000	0.630481	4,262,441.27
40-0082	3 NORTHWEST HIGH 82	47 HOWARD	NORTHWEST HIGH 82	191,612,715	0.530696	0.099785	0.000000	0.000000	0.630481	1,208,084.08
40-0082	3 NORTHWEST HIGH 82	61 MERRICK	NORTHWEST HIGH 82	261,640,521	0.530696	0.099785	0.000000	0.000000	0.630481	1,649,597.34
			School System Total	1,129,314,122			0.000000			7,120,122.69
40-0083	3 WOOD RIVER HIGH 83	40 HALL	WOOD RIVER HIGH 83	839,925,838	0.919232	0.017861	0.030000	0.000000	0.967093	8,122,872.89
			School System Total	839,925,838			0.000000			8,122,872.89
40-0126	3 DONIPHAN-TRUMBULL 126	1 ADAMS	DONIPHAN-TRUMBULL 126	90,124,197	0.815828	0.074082	0.000000	0.000000	0.889910	802,024.46
40-0126	3 DONIPHAN-TRUMBULL 126	18 CLAY	DONIPHAN-TRUMBULL 126	121,403,434	0.815828	0.074082	0.000000	0.000000	0.889910	1,080,382.54
40-0126	3 DONIPHAN-TRUMBULL 126	40 HALL	DONIPHAN-TRUMBULL 126	478,359,564	0.815828	0.074082	0.000000	0.000000	0.889910	4,256,974.59
40-0126	3 DONIPHAN-TRUMBULL 126	41 HAMILTON	DONIPHAN-TRUMBULL 126	73,712,304	0.815828	0.074082	0.000000	0.000000	0.889910	655,973.83
			School System Total	763,599,499			0.000000			6,795,355.42
41-0002	3 GILTNER 2	41 HAMILTON	GILTNER 2	382,770,714	0.740349	0.047500	0.032195	0.000000	0.820044	3,138,891.30
			School System Total	382,770,714			0.000000			3,138,891.30
41-0091	3 HAMPTON 91	41 HAMILTON	HAMPTON 91	370,121,377	0.639713	0.000000	0.034443	0.000000	0.674156	2,495,197.98
41-0091	3 HAMPTON 91	93 YORK	HAMPTON 91	9,503,496	0.639713	0.000000	0.034443	0.000000	0.674156	64,068.41
			School System Total	379,624,873			0.000000			2,559,266.39
41-0504	3 AURORA 4R	40 HALL	AURORA 4R	1,148,367	0.781649	0.007916	0.000000	0.000000	0.789565	9,067.11
41-0504	3 AURORA 4R	41 HAMILTON	AURORA 4R	1,879,491,713	0.781649	0.007916	0.000000	0.000000	0.789565	14,839,825.52
			School System Total	1,880,640,080			0.000000			14,848,892.63
42-0002	3 ALMA 2	31 FRANKLIN	ALMA 2	23,583	0.880000	0.094000	0.000000	0.000000	0.974000	229.71
42-0002	3 ALMA 2	33 FURNAS	ALMA 2	11,033,278	0.880000	0.094000	0.000000	0.000000	0.974000	107,464.30
42-0002	3 ALMA 2	42 HARLAN	ALMA 2	435,290,681	0.880000	0.094000	0.000000	0.000000	0.974000	4,239,733.62
			School System Total	446,347,542			0.000000			4,347,427.63

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
				Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
43-0079	3 HAYES CENTER 79	32 FRONTIER	HAYES CENTER 79	9,458,311	0.666855	0.030564	0.000000	0.000000	0.697419	65,964.14
43-0079	3 HAYES CENTER 79	43 HAYES	HAYES CENTER 79	398,500,516	0.666855	0.030564	0.000000	0.000000	0.697419	2,779,224.46
43-0079	3 HAYES CENTER 79	44 HITCHCOCK	HAYES CENTER 79	876,045	0.666855	0.030564	0.000000	0.000000	0.697419	6,109.71
43-0079	3 HAYES CENTER 79	68 PERKINS	HAYES CENTER 79	146,788	0.666855	0.030564	0.000000	0.000000	0.697419	1,023.74
			School System Total	408,981,660			0.000000			2,852,322.05
44-0070	3 HITCHCOCK COUNTY SCHOOLS 70	44 HITCHCOCK	HITCHCOCK COUNTY SCHOOLS 70	454,893,077	0.843936	0.000000	0.000000	0.000000	0.843936	3,839,014.55
44-0070	3 HITCHCOCK COUNTY SCHOOLS 70	73 RED WILLOW	HITCHCOCK COUNTY SCHOOLS 70	22,993,440	0.843936	0.000000	0.000000	0.000000	0.843936	194,050.25
			School System Total	477,886,517			0.000000			4,033,064.80
45-0007	3 O'NEILL 7	45 HOLT	O'NEILL 7	1,182,391,309	0.804129	0.139248	0.000000	0.000000	0.943377	11,154,413.05
			School System Total	1,182,391,309			0.000000			11,154,413.05
45-0044	3 STUART 44	45 HOLT	STUART 44	194,037,125	0.907626	0.000000	0.000000	0.000000	0.907626	1,761,132.17
			School System Total	194,037,125			0.000000			1,761,132.17
45-0137	3 CHAMBERS 137	36 GARFIELD	CHAMBERS 137	22,700,877	0.758233	0.015013	0.000000	0.000000	0.773246	175,533.72
45-0137	3 CHAMBERS 137	45 HOLT	CHAMBERS 137	275,886,976	0.758233	0.015013	0.000000	0.000000	0.773246	2,133,286.58
45-0137	3 CHAMBERS 137	92 WHEELER	CHAMBERS 137	4,084,115	0.758233	0.015013	0.000000	0.000000	0.773246	31,580.30
			School System Total	302,671,968			0.000000			2,340,400.60
45-0239	3 WEST HOLT PUBLIC SCH 239	45 HOLT	WEST HOLT PUBLIC SCH 239	1,023,925,404	0.561561	0.058468	0.000000	0.000000	0.620029	6,348,638.50
			School System Total	1,023,925,404			0.000000			6,348,638.50
46-0001	3 MULLEN 1	16 CHERRY	MULLEN 1	218,644,036	0.480211	0.000000	0.000000	0.000000	0.480211	1,049,956.09
46-0001	3 MULLEN 1	46 HOOKER	MULLEN 1	397,643,762	0.480211	0.000000	0.000000	0.000000	0.480211	1,909,535.20
46-0001	3 MULLEN 1	86 THOMAS	MULLEN 1	39,625,171	0.480211	0.000000	0.000000	0.000000	0.480211	190,285.24
			School System Total	655,912,969			0.000000			3,149,776.53
47-0001	3 ST PAUL 1	39 GREELEY	ST PAUL 1	1,759,098	0.960793	0.020051	0.000000	0.000000	0.980844	17,254.04
47-0001	3 ST PAUL 1	47 HOWARD	ST PAUL 1	723,656,081	0.960793	0.020051	0.000000	0.000000	0.980844	7,097,947.88
			School System Total	725,415,179			0.000000			7,115,201.92
47-0100	3 CENTURA 100	10 BUFFALO	CENTURA 100	32,124,138	0.909723	0.041631	0.000000	0.000000	0.951354	305,614.54
47-0100	3 CENTURA 100	40 HALL	CENTURA 100	282,626,969	0.909723	0.041631	0.000000	0.000000	0.951354	2,688,785.98
47-0100	3 CENTURA 100	47 HOWARD	CENTURA 100	329,108,044	0.909723	0.041631	0.000000	0.000000	0.951354	3,130,987.64
47-0100	3 CENTURA 100	82 SHERMAN	CENTURA 100	11,240,887	0.909723	0.041631	0.000000	0.000000	0.951354	106,940.83
			School System Total	655,100,038			0.000000			6,232,328.99
47-0103	3 ELBA 103	47 HOWARD	ELBA 103	176,929,381	0.964949	0.063770	0.000000	0.000000	1.028719	1,820,108.91
47-0103	3 ELBA 103	82 SHERMAN	ELBA 103	236,179	0.964949	0.063770	0.000000	0.000000	1.028719	2,429.64
			School System Total	177,165,560			0.000000			1,822,538.55
48-0008	3 FAIRBURY 8	48 JEFFERSON	FAIRBURY 8	1,215,892,952	0.876071	0.040521	0.000000	0.000000	0.916592	11,144,792.78
48-0008	3 FAIRBURY 8	85 THAYER	FAIRBURY 8	49,456,234	0.876071	0.040521	0.000000	0.000000	0.916592	453,312.07
			School System Total	1,265,349,186			0.000000			11,598,104.85
48-0300	3 TRI COUNTY 300	34 GAGE	TRI COUNTY 300	327,414,832	0.621429	0.043902	0.000000	0.000000	0.665331	2,178,394.74
48-0300	3 TRI COUNTY 300	48 JEFFERSON	TRI COUNTY 300	390,097,404	0.621429	0.043902	0.000000	0.000000	0.665331	2,595,441.65
48-0300	3 TRI COUNTY 300	76 SALINE	TRI COUNTY 300	249,062,346	0.621429	0.043902	0.000000	0.000000	0.665331	1,657,092.12
			School System Total	966,574,582			0.000000			6,430,928.51
48-0303	3 MERIDIAN 303	30 FILLMORE	MERIDIAN 303	8,079,603	0.596703	0.012514	0.000000	0.000000	0.609217	49,222.37
48-0303	3 MERIDIAN 303	48 JEFFERSON	MERIDIAN 303	160,717,367	0.596703	0.012514	0.000000	0.000000	0.609217	979,118.59
48-0303	3 MERIDIAN 303	76 SALINE	MERIDIAN 303	162,770,600	0.596703	0.012514	0.000000	0.000000	0.609217	991,628.27
48-0303	3 MERIDIAN 303	85 THAYER	MERIDIAN 303	139,048,957	0.596703	0.012514	0.000000	0.000000	0.609217	847,110.28
			School System Total	470,616,527			0.000000			2,867,079.51
49-0033	3 STERLING 33	49 JOHNSON	STERLING 33	285,655,492	0.876960	0.027541	0.022606	0.000000	0.927107	2,648,333.99
49-0033	3 STERLING 33	66 OTOE	STERLING 33	65,891,918	0.876960	0.027541	0.022606	0.000000	0.927107	610,889.11
			School System Total	351,547,410			0.000000			3,259,223.10
49-0050	3 JOHNSON CO CENTRAL 50	49 JOHNSON	JOHNSON CO CENTRAL 50	553,855,979	0.839916	0.136181	0.029959	0.000000	1.006056	5,572,105.81
49-0050	3 JOHNSON CO CENTRAL 50	64 NEMAHA	JOHNSON CO CENTRAL 50	14,492,218	0.839916	0.136181	0.029959	0.000000	1.006056	145,799.85
49-0050	3 JOHNSON CO CENTRAL 50	66 OTOE	JOHNSON CO CENTRAL 50	223,971,086	0.839916	0.136181	0.029959	0.000000	1.006056	2,253,275.81
49-0050	3 JOHNSON CO CENTRAL 50	67 PAWNEE	JOHNSON CO CENTRAL 50	17,882,798	0.839916	0.136181	0.029959	0.000000	1.006056	179,911.22
			School System Total	810,202,081			0.000000			8,151,092.69

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
		Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
50-0001	3 WILCOX-HILDRETH 1	31 FRANKLIN	WILCOX-HILDRETH 1	324,087,263	0.570530	0.139874	0.029999	0.000000	0.740403	2,399,555.01
50-0001	3 WILCOX-HILDRETH 1	42 HARLAN	WILCOX-HILDRETH 1	208,733,542	0.570530	0.139874	0.029999	0.000000	0.740403	1,545,470.39
50-0001	3 WILCOX-HILDRETH 1	50 KEARNEY	WILCOX-HILDRETH 1	165,563,787	0.570530	0.139874	0.029999	0.000000	0.740403	1,225,840.66
50-0001	3 WILCOX-HILDRETH 1	69 PHELPS	WILCOX-HILDRETH 1	118,125,338	0.570530	0.139874	0.029999	0.000000	0.740403	874,604.33
			School System Total	816,509,930			0.000000			6,045,470.39
50-0501	3 AXTELL R1	50 KEARNEY	AXTELL R1	419,754,070	0.795752	0.057178	0.000000	0.000000	0.852930	3,580,212.30
50-0501	3 AXTELL R1	69 PHELPS	AXTELL R1	162,718,792	0.795752	0.057178	0.000000	0.000000	0.852930	1,387,878.72
			School System Total	582,472,862			0.000000			4,968,091.02
50-0503	3 MINDEN R3	1 ADAMS	MINDEN R3	7,419,861	0.677987	0.122524	0.000000	0.000000	0.800511	59,396.82
50-0503	3 MINDEN R3	31 FRANKLIN	MINDEN R3	141,470,074	0.677987	0.122524	0.000000	0.000000	0.800511	1,132,484.66
50-0503	3 MINDEN R3	50 KEARNEY	MINDEN R3	1,237,242,867	0.677987	0.122524	0.000000	0.000000	0.800511	9,904,276.46
			School System Total	1,386,132,802			0.000000			11,096,157.94
51-0001	3 OGALLALA 1	51 KEITH	OGALLALA 1	1,502,396,780	0.699053	0.013443	0.030247	0.000000	0.742743	11,158,969.44
51-0001	3 OGALLALA 1	68 PERKINS	OGALLALA 1	3,562,259	0.699053	0.013443	0.030247	0.000000	0.742743	26,458.44
			School System Total	1,505,959,039			0.000000			11,185,427.88
51-0006	3 PAXTON 6	51 KEITH	PAXTON 6	467,284,450	0.518591	0.028431	0.000000	0.000000	0.547022	2,556,152.25
51-0006	3 PAXTON 6	56 LINCOLN	PAXTON 6	474,588	0.518591	0.028431	0.000000	0.000000	0.547022	2,596.10
51-0006	3 PAXTON 6	68 PERKINS	PAXTON 6	65,947,155	0.518591	0.028431	0.000000	0.000000	0.547022	360,745.93
			School System Total	533,706,193			0.000000			2,919,494.28
52-0100	3 KEYA PAHA CO HIGH 100	8 BOYD	KEYA PAHA CO HIGH 100	14,810,847	0.376765	0.008619	0.000000	0.000000	0.385384	57,078.74
52-0100	3 KEYA PAHA CO HIGH 100	9 BROWN	KEYA PAHA CO HIGH 100	5,290,938	0.376765	0.008619	0.000000	0.000000	0.385384	20,390.48
52-0100	3 KEYA PAHA CO HIGH 100	52 KEYA PAHA	KEYA PAHA CO HIGH 100	565,927,689	0.376765	0.008619	0.000000	0.000000	0.385384	2,181,001.88
			School System Total	586,029,474			0.000000			2,258,471.10
53-0001	3 KIMBALL 1	53 KIMBALL	KIMBALL 1	643,347,111	0.824534	0.075466	0.000000	0.000000	0.900000	5,790,134.86
			School System Total	643,347,111			0.000000			5,790,134.86
54-0013	3 CREIGHTON 13	2 ANTELOPE	CREIGHTON 13	134,667,080	0.771334	0.045107	0.000000	0.000000	0.816441	1,099,478.25
54-0013	3 CREIGHTON 13	54 KNOX	CREIGHTON 13	424,091,293	0.771334	0.045107	0.000000	0.000000	0.816441	3,462,462.37
54-0013	3 CREIGHTON 13	70 PIERCE	CREIGHTON 13	1,355,385	0.771334	0.045107	0.000000	0.000000	0.816441	11,065.92
			School System Total	560,113,758			0.000000			4,573,006.54
54-0096	3 CROFTON 96	14 CEDAR	CROFTON 96	259,487,697	0.700936	0.047749	0.000000	0.000000	0.748685	1,942,748.74
54-0096	3 CROFTON 96	54 KNOX	CROFTON 96	427,717,114	0.700936	0.047749	0.000000	0.000000	0.748685	3,202,261.56
			School System Total	687,204,811			0.000000			5,145,010.30
54-0501	3 NIOBRARA 1R	54 KNOX	NIOBRARA 1R	220,740,206	0.823655	0.000000	0.000000	0.000000	0.823655	1,818,143.25
			School System Total	220,740,206			0.000000			1,818,143.25
54-0505	3 ISANTI C5	54 KNOX	ISANTI C5	6,117,851	0.908097	0.132089	0.000000	0.000000	1.040186	63,637.40
			School System Total	6,117,851			0.000000			63,637.40
54-0576	3 WAUSA 76R	14 CEDAR	WAUSA 76R	117,261,159	0.756683	0.022443	0.019950	0.000000	0.799076	937,006.70
54-0576	3 WAUSA 76R	54 KNOX	WAUSA 76R	266,898,006	0.756683	0.022443	0.019950	0.000000	0.799076	2,132,720.74
54-0576	3 WAUSA 76R	70 PIERCE	WAUSA 76R	20,909,906	0.756683	0.022443	0.019950	0.000000	0.799076	167,086.17
			School System Total	405,069,071			0.000000			3,236,813.61
54-0583	3 VERDIGRE 83R	45 HOLT	VERDIGRE 83R	1,669,326	0.775148	0.017151	0.000000	0.000000	0.792299	13,226.05
54-0583	3 VERDIGRE 83R	54 KNOX	VERDIGRE 83R	348,444,692	0.775148	0.017151	0.000000	0.000000	0.792299	2,760,729.70
			School System Total	350,114,018			0.000000			2,773,955.75
54-0586	3 BLOOMFIELD 86R	14 CEDAR	BLOOMFIELD 86R	13,219,527	0.549555	0.028829	0.012023	0.000000	0.590407	78,049.12
54-0586	3 BLOOMFIELD 86R	54 KNOX	BLOOMFIELD 86R	671,842,787	0.549555	0.028829	0.012023	0.000000	0.590407	3,966,612.72
			School System Total	685,062,314			0.000000			4,044,661.84
55-0001	4 LINCOLN 1	55 LANCASTER	LINCOLN 1	35,182,490,181	0.934786	0.000000	0.016405	0.000000	0.951191	334,652,712.73
			School System Total	35,182,490,181			0.000000			334,652,712.73
55-0145	3 WAVERLY 145	13 CASS	WAVERLY 145	429,814,226	0.861633	0.041033	0.000000	0.000000	0.902666	3,879,792.21
55-0145	3 WAVERLY 145	55 LANCASTER	WAVERLY 145	1,889,610,488	0.861633	0.041033	0.000000	0.000000	0.902666	17,056,872.86
55-0145	3 WAVERLY 145	66 OTOE	WAVERLY 145	99,474,998	0.861633	0.041033	0.015416	0.000000	0.918082	913,262.57
55-0145	3 WAVERLY 145	78 SAUNDERS	WAVERLY 145	13,001,572	0.861633	0.041033	0.015416	0.000000	0.918082	119,365.15
			School System Total	2,431,901,284			0.000000			21,969,292.79

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
		Number & Name	Base School District	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
55-0148	3 MALCOLM 148	55 LANCASTER	MALCOLM 148	519,582,913	0.703504	0.101010	0.000000	0.000000	0.804514	4,180,117.82
55-0148	3 MALCOLM 148	80 SEWARD	MALCOLM 148	12,389,890	0.703504	0.101010	0.000000	0.000000	0.804514	99,678.50
			School System Total	531,972,803			0.000000			4,279,796.32
55-0160	3 NORRIS 160	34 GAGE	NORRIS 160	237,187,748	0.800667	0.044950	0.017054	0.000000	0.862671	2,046,152.45
55-0160	3 NORRIS 160	55 LANCASTER	NORRIS 160	2,002,006,996	0.800667	0.044950	0.000000	0.000000	0.845617	16,929,313.37
55-0160	3 NORRIS 160	66 OTOE	NORRIS 160	8,655,808	0.800667	0.044950	0.017054	0.000000	0.862671	74,671.16
			School System Total	2,247,850,552			0.000000			19,050,136.98
55-0161	3 RAYMOND CENTRAL 161	12 BUTLER	RAYMOND CENTRAL 161	976,173	0.833341	0.086012	0.000000	0.000000	0.919353	8,974.49
55-0161	3 RAYMOND CENTRAL 161	55 LANCASTER	RAYMOND CENTRAL 161	545,552,939	0.833341	0.086012	0.000000	0.000000	0.919353	5,015,557.94
55-0161	3 RAYMOND CENTRAL 161	78 SAUNDERS	RAYMOND CENTRAL 161	426,602,671	0.833341	0.086012	0.000000	0.000000	0.919353	3,921,986.48
55-0161	3 RAYMOND CENTRAL 161	80 SEWARD	RAYMOND CENTRAL 161	10,816,303	0.833341	0.086012	0.000000	0.000000	0.919353	99,440.05
			School System Total	983,948,086			0.000000			9,045,958.96
56-0001	3 NORTH PLATTE 1	56 LINCOLN	NORTH PLATTE 1	2,936,083,545	0.994952	0.025809	0.034738	0.000000	1.055499	30,990,354.23
			School System Total	2,936,083,545			0.000000			30,990,354.23
56-0006	3 BRADY 6	56 LINCOLN	BRADY 6	367,608,687	0.857184	0.020169	0.000000	0.000000	0.877353	3,225,227.22
			School System Total	367,608,687			0.000000			3,225,227.22
56-0007	3 MAXWELL 7	56 LINCOLN	MAXWELL 7	332,876,120	0.746107	0.000000	0.000000	0.000000	0.746107	2,483,612.74
			School System Total	332,876,120			0.000000			2,483,612.74
56-0037	3 HERSHEY 37	56 LINCOLN	HERSHEY 37	628,539,328	0.758000	0.096420	0.029646	0.000000	0.884066	5,556,705.44
			School System Total	628,539,328			0.000000			5,556,705.44
56-0055	3 SUTHERLAND 55	56 LINCOLN	SUTHERLAND 55	461,207,193	0.976839	0.038329	0.000000	0.000000	1.015168	4,682,029.24
			School System Total	461,207,193			0.000000			4,682,029.24
56-0565	3 WALLACE 65R	43 HAYES	WALLACE 65R	15,662,596	0.775253	0.005768	0.000000	0.000000	0.781021	122,328.30
56-0565	3 WALLACE 65R	56 LINCOLN	WALLACE 65R	429,781,193	0.775253	0.005768	0.000000	0.000000	0.781021	3,356,682.49
56-0565	3 WALLACE 65R	68 PERKINS	WALLACE 65R	107,054,953	0.775253	0.005768	0.000000	0.000000	0.781021	836,122.83
			School System Total	552,498,742			0.000000			4,315,133.62
57-0501	3 STAPLETON R1	56 LINCOLN	STAPLETON R1	111,936,915	0.620384	0.000000	0.000000	0.000000	0.620384	694,438.87
57-0501	3 STAPLETON R1	57 LOGAN	STAPLETON R1	297,085,153	0.620384	0.000000	0.000000	0.000000	0.620384	1,843,072.38
57-0501	3 STAPLETON R1	60 MCPHERSON	STAPLETON R1	7,632,409	0.620384	0.000000	0.000000	0.000000	0.620384	47,350.37
			School System Total	416,654,477			0.000000			2,584,861.62
58-0025	3 LOUP CO 25	5 BLAINE	LOUP CO 25	3,319,342	0.604272	0.031196	0.000000	0.000000	0.635468	21,093.44
58-0025	3 LOUP CO 25	21 CUSTER	LOUP CO 25	11,207,371	0.604300	0.031200	0.000000	0.000000	0.635500	71,222.99
58-0025	3 LOUP CO 25	58 LOUP	LOUP CO 25	348,611,506	0.604300	0.031200	0.000000	0.000000	0.635500	2,215,432.15
			School System Total	363,138,219			0.000000			2,307,748.58
59-0001	3 MADISON 1	59 MADISON	MADISON 1	841,962,440	0.697977	0.121329	0.004919	0.000000	0.824225	6,939,668.82
59-0001	3 MADISON 1	71 PLATTE	MADISON 1	20,001,342	0.697977	0.121329	0.004919	0.000000	0.824225	164,856.24
59-0001	3 MADISON 1	84 STANTON	MADISON 1	62,925,832	0.697977	0.121329	0.004919	0.000000	0.824225	518,651.00
			School System Total	924,889,614			0.000000			7,623,176.06
59-0002	3 NORFOLK 2	59 MADISON	NORFOLK 2	2,812,925,127	0.951393	0.050000	0.023300	0.000000	1.024693	28,823,868.88
59-0002	3 NORFOLK 2	70 PIERCE	NORFOLK 2	55,779,322	0.951393	0.050000	0.023300	0.000000	1.024693	571,567.59
59-0002	3 NORFOLK 2	84 STANTON	NORFOLK 2	372,066,172	0.951393	0.050000	0.023300	0.000000	1.024693	3,812,541.00
59-0002	3 NORFOLK 2	90 WAYNE	NORFOLK 2	139,661,278	0.951393	0.050000	0.023300	0.000000	1.024693	1,431,100.88
			School System Total	3,380,431,899			0.000000			34,639,078.35
59-0005	3 BATTLE CREEK 5	59 MADISON	BATTLE CREEK 5	744,604,029	0.667648	0.027612	0.000000	0.000000	0.695260	5,176,936.42
59-0005	3 BATTLE CREEK 5	70 PIERCE	BATTLE CREEK 5	12,361,717	0.667648	0.027612	0.000000	0.000000	0.695260	85,946.12
			School System Total	756,965,746			0.000000			5,262,882.54
59-0013	3 NEWMAN GROVE 13	6 BOONE	NEWMAN GROVE 13	99,190,595	0.518126	0.051813	0.000000	0.000000	0.569939	565,326.51
59-0013	3 NEWMAN GROVE 13	59 MADISON	NEWMAN GROVE 13	324,459,330	0.518126	0.051813	0.000000	0.000000	0.569939	1,849,221.54
59-0013	3 NEWMAN GROVE 13	71 PLATTE	NEWMAN GROVE 13	258,865,941	0.518126	0.051813	0.000000	0.000000	0.569939	1,475,379.45
			School System Total	682,515,866			0.000000			3,889,927.50

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2023 Total Tax Rate	2023 Excluding Bond ⁽²⁾
		Number & Name	Base School District							
59-0080	3 ELKHORN VALLEY 80	2 ANTELOPE	ELKHORN VALLEY 80	270,211,079	0.712766	0.000000	0.000000	0.000000	0.712766	1,925,974.72
59-0080	3 ELKHORN VALLEY 80	6 BOONE	ELKHORN VALLEY 80	31,241,513	0.712766	0.000000	0.000000	0.000000	0.712766	222,679.11
59-0080	3 ELKHORN VALLEY 80	59 MADISON	ELKHORN VALLEY 80	370,586,227	0.712766	0.000000	0.000000	0.000000	0.712766	2,641,413.52
59-0080	3 ELKHORN VALLEY 80	70 PIERCE	ELKHORN VALLEY 80	98,591,624	0.712766	0.000000	0.000000	0.000000	0.712766	702,728.11
			School System Total	770,630,443			0.000000			5,492,795.46
60-0090	3 MCPHERSON CO HIGH 90	56 LINCOLN	MCPHERSON CO HIGH 90	9,014,576	0.694671	0.023554	0.029964	0.000000	0.748189	67,446.08
60-0090	3 MCPHERSON CO HIGH 90	60 MCPHERSON	MCPHERSON CO HIGH 90	334,066,178	0.694671	0.023554	0.029964	0.000000	0.748189	2,499,451.54
			School System Total	343,080,754			0.000000			2,566,897.62
61-0004	3 CENTRAL CITY 4	41 HAMILTON	CENTRAL CITY 4	127,330,095	0.759422	0.052075	0.003038	0.000000	0.814535	1,037,149.59
61-0004	3 CENTRAL CITY 4	61 MERRICK	CENTRAL CITY 4	1,036,473,371	0.759422	0.052075	0.003038	0.000000	0.814535	8,442,449.85
			School System Total	1,163,803,466			0.000000			9,479,599.44
61-0049	3 PALMER 49	47 HOWARD	PALMER 49	50,558,786	0.877216	0.062263	0.003760	0.000000	0.943239	476,890.70
61-0049	3 PALMER 49	61 MERRICK	PALMER 49	196,513,431	0.877216	0.062263	0.003760	0.000000	0.943239	1,853,594.37
61-0049	3 PALMER 49	63 NANCE	PALMER 49	79,722,965	0.877216	0.062263	0.003760	0.000000	0.943239	751,978.97
			School System Total	326,795,182			0.000000			3,082,464.04
62-0021	3 BAYARD 21	4 BANNER	BAYARD 21	6,370,860	0.986771	0.034294	0.000000	0.000000	1.021065	65,050.83
62-0021	3 BAYARD 21	7 BOX BUTTE	BAYARD 21	310,073	0.986771	0.034294	0.000000	0.000000	1.021065	3,166.06
62-0021	3 BAYARD 21	62 MORRILL	BAYARD 21	276,827,328	0.986771	0.034294	0.000000	0.000000	1.021065	2,826,593.20
62-0021	3 BAYARD 21	79 SCOTTS BLUFF	BAYARD 21	69,982,621	0.986771	0.034294	0.000000	0.000000	1.021065	714,569.33
			School System Total	353,490,882			0.000000			3,609,379.42
62-0063	3 BRIDGEPORT 63	7 BOX BUTTE	BRIDGEPORT 63	9,729,225	0.953970	0.000000	0.000000	0.000000	0.953970	92,813.95
62-0063	3 BRIDGEPORT 63	62 MORRILL	BRIDGEPORT 63	695,444,888	0.953970	0.000000	0.000000	0.000000	0.953970	6,634,347.25
			School System Total	705,174,113			0.000000			6,727,161.20
63-0001	3 FULLERTON 1	6 BOONE	FULLERTON 1	3,556,491	0.780402	0.035851	0.000000	0.000000	0.816253	29,029.99
63-0001	3 FULLERTON 1	61 MERRICK	FULLERTON 1	14,367,694	0.780402	0.035851	0.000000	0.000000	0.816253	117,276.94
63-0001	3 FULLERTON 1	63 NANCE	FULLERTON 1	545,989,317	0.780402	0.035851	0.000000	0.000000	0.816253	4,456,661.23
			School System Total	563,913,502			0.000000			4,602,968.16
63-0030	3 TWIN RIVER 30	61 MERRICK	TWIN RIVER 30	158,112,058	0.680493	0.116789	0.000000	0.000000	0.797282	1,260,601.00
63-0030	3 TWIN RIVER 30	63 NANCE	TWIN RIVER 30	358,599,218	0.680493	0.116789	0.000000	0.000000	0.797282	2,859,051.00
63-0030	3 TWIN RIVER 30	71 PLATTE	TWIN RIVER 30	489,916,574	0.680493	0.116789	0.000000	0.000000	0.797282	3,906,021.13
63-0030	3 TWIN RIVER 30	72 POLK	TWIN RIVER 30	75,281,324	0.680493	0.116789	0.000000	0.000000	0.797282	600,205.28
			School System Total	1,081,909,174			0.000000			8,625,878.41
64-0023	3 JOHNSON-BROCK 23	49 JOHNSON	JOHNSON-BROCK 23	57,524,159	0.456461	0.081637	0.000000	0.000000	0.538098	309,536.61
64-0023	3 JOHNSON-BROCK 23	64 NEMAHA	JOHNSON-BROCK 23	456,349,110	0.456461	0.081637	0.000000	0.000000	0.538098	2,455,607.21
64-0023	3 JOHNSON-BROCK 23	66 OTOE	JOHNSON-BROCK 23	8,237,401	0.456461	0.081637	0.000000	0.000000	0.538098	44,325.32
64-0023	3 JOHNSON-BROCK 23	67 PAWNEE	JOHNSON-BROCK 23	486,715	0.456461	0.081637	0.000000	0.000000	0.538098	2,619.01
64-0023	3 JOHNSON-BROCK 23	74 RICHARDSON	JOHNSON-BROCK 23	834,257	0.456461	0.081637	0.000000	0.000000	0.538098	4,489.13
			School System Total	523,431,642			0.000000			2,816,577.28
64-0029	3 AUBURN 29	64 NEMAHA	AUBURN 29	775,198,491	0.917530	0.016774	0.015692	0.000000	0.949996	7,364,361.15
64-0029	3 AUBURN 29	74 RICHARDSON	AUBURN 29	336,398	0.917530	0.016774	0.015692	0.000000	0.949996	3,195.77
			School System Total	775,534,889			0.000000			7,367,556.92
65-0011	3 SUPERIOR 11	65 NUCKOLLS	SUPERIOR 11	384,785,974	1.015182	0.040097	0.029161	0.000000	1.084440	4,172,781.60
65-0011	3 SUPERIOR 11	85 THAYER	SUPERIOR 11	695,172	1.015182	0.000000	0.102065	0.029161	1.146408	7,969.50
65-0011	3 SUPERIOR 11	91 WEBSTER	SUPERIOR 11	168,731,051	1.015182	0.040097	0.029161	0.000000	1.084440	1,829,789.27
			School System Total	554,212,197			0.000000			6,010,540.37
65-2005	3 SO CENTRAL NE UNIF 5	1 ADAMS	SANDY CREEK 1C (SoCentrl Unf5)	14,566,513	0.721615	0.000000	0.000000	0.000000	0.721615	105,114.15
65-2005	3 SO CENTRAL NE UNIF 5	18 CLAY	SANDY CREEK 1C (SoCentrlUnif5)	1,052,760,847	0.721615	0.000000	0.000000	0.000000	0.721615	7,596,890.16
65-2005	3 SO CENTRAL NE UNIF 5	65 NUCKOLLS	SANDY CREEK 1C(SoCentrl Unf5)	64,084,002	0.721615	0.000000	0.000000	0.000000	0.721615	462,440.38
			School System Total	1,131,411,362			0.000000			8,164,444.69

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2023	2023
		Number & Name	Base School District						Total Tax Rate	Excluding Bond ⁽²⁾
65-2005	3 SO CENTRAL NE UNIF 5	1 ADAMS	LAWRENCE/NELSON 5 (SoCtrIU5)	1,685,601	0.721615	0.000000	0.000000	0.000000	0.721615	12,163.55
65-2005	3 SO CENTRAL NE UNIF 5	18 CLAY	LAWRENCE/NELSON 5 (SoCtrIU5)	9,090,321	0.721615	0.000000	0.000000	0.000000	0.721615	65,597.23
65-2005	3 SO CENTRAL NE UNIF 5	65 NUCKOLLS	LAWRENCE/NELSON 5 (SoCtrIU5)	412,497,194	0.721615	0.000000	0.000000	0.000000	0.721615	2,976,648.90
65-2005	3 SO CENTRAL NE UNIF 5	91 WEBSTER	LAWRENCE/NELSON 5 (SoCtrIU5)	45,548,456	0.721615	0.000000	0.000000	0.000000	0.721615	328,685.01
			School System Total	468,821,572			0.000000			3,383,094.69
66-0027	3 SYRACUSE-DUNBAR-AVOCA 27	13 CASS	SYRACUSE-DUNBAR-AVOCA 27	63,158,628	0.751838	0.049249	0.000000	0.000000	0.801087	505,956.51
66-0027	3 SYRACUSE-DUNBAR-AVOCA 27	49 JOHNSON	SYRACUSE-DUNBAR-AVOCA 27	1,483,967	0.751838	0.049249	0.000000	0.000000	0.801087	11,887.88
66-0027	3 SYRACUSE-DUNBAR-AVOCA 27	66 OTOE	SYRACUSE-DUNBAR-AVOCA 27	961,221,052	0.751838	0.049249	0.000000	0.000000	0.801087	7,700,221.10
			School System Total	1,025,863,647			0.000000			8,218,065.49
66-0111	3 NEBRASKA CITY 111	13 CASS	NEBRASKA CITY 111	99,751,709	0.891644	0.060363	0.022291	0.000000	0.974298	971,880.15
66-0111	3 NEBRASKA CITY 111	64 NEMAHA	NEBRASKA CITY 111	1,270,917	0.891644	0.060363	0.022291	0.000000	0.974298	12,382.51
66-0111	3 NEBRASKA CITY 111	66 OTOE	NEBRASKA CITY 111	1,070,494,618	0.891644	0.060363	0.022291	0.000000	0.974298	10,429,816.63
			School System Total	1,171,517,244			0.000000			11,414,079.29
66-0501	3 PALMYRA OR1	55 LANCASTER	PALMYRA OR1	364,421,777	0.756885	0.032312	0.019294	0.000000	0.808491	2,946,317.27
66-0501	3 PALMYRA OR1	66 OTOE	PALMYRA OR1	417,380,955	0.756885	0.032312	0.019294	0.000000	0.808491	3,374,489.53
			School System Total	781,802,732			0.000000			6,320,806.80
67-0001	3 PAWNEE CITY 1	67 PAWNEE	PAWNEE CITY 1	360,144,878	0.879592	0.013763	0.020645	0.000000	0.914000	3,291,731.07
67-0001	3 PAWNEE CITY 1	74 RICHARDSON	PAWNEE CITY 1	6,845,810	0.879592	0.013763	0.020645	0.000000	0.914000	62,570.78
			School System Total	366,990,688			0.000000			3,354,301.85
67-0069	3 LEWISTON 69	34 GAGE	LEWISTON 69	125,227,813	0.597089	0.116162	0.000000	0.000000	0.713251	893,190.33
67-0069	3 LEWISTON 69	49 JOHNSON	LEWISTON 69	87,743,880	0.597089	0.116162	0.000000	0.000000	0.713251	625,834.50
67-0069	3 LEWISTON 69	67 PAWNEE	LEWISTON 69	260,708,669	0.597089	0.116162	0.000000	0.000000	0.713251	1,859,510.13
			School System Total	473,680,362			0.000000			3,378,534.96
68-0020	3 PERKINS COUNTY SCHOOLS 20	15 CHASE	PERKINS COUNTY SCHOOLS 20	74,874,221	0.484285	0.038274	0.000000	0.000000	0.522559	391,262.33
68-0020	3 PERKINS COUNTY SCHOOLS 20	51 KEITH	PERKINS COUNTY SCHOOLS 20	6,305,923	0.484285	0.038274	0.000000	0.000000	0.522559	32,952.24
68-0020	3 PERKINS COUNTY SCHOOLS 20	56 LINCOLN	PERKINS COUNTY SCHOOLS 20	1,645,224	0.484285	0.038274	0.000000	0.000000	0.522559	8,597.27
68-0020	3 PERKINS COUNTY SCHOOLS 20	68 PERKINS	PERKINS COUNTY SCHOOLS 20	1,210,263,974	0.484285	0.038274	0.000000	0.000000	0.522559	6,324,354.50
			School System Total	1,293,089,342			0.000000			6,757,166.34
69-0044	3 HOLDREGE 44	42 HARLAN	HOLDREGE 44	69,292,914	0.860506	0.038701	0.000000	0.000000	0.899207	623,086.98
69-0044	3 HOLDREGE 44	69 PHELPS	HOLDREGE 44	1,174,834,910	0.860506	0.038701	0.000000	0.000000	0.899207	10,564,212.18
			School System Total	1,244,127,824			0.000000			11,187,299.16
69-0054	3 BERTRAND 54	37 GOSPER	BERTRAND 54	300,523,260	0.698216	0.107541	0.042535	0.000000	0.848292	2,549,317.42
69-0054	3 BERTRAND 54	69 PHELPS	BERTRAND 54	328,784,730	0.698216	0.107541	0.042535	0.000000	0.848292	2,789,057.50
			School System Total	629,307,990			0.000000			5,338,374.92
69-0055	3 LOOMIS 55	42 HARLAN	LOOMIS 55	22,138,405	0.622867	0.009511	0.000000	0.000000	0.632378	139,998.46
69-0055	3 LOOMIS 55	69 PHELPS	LOOMIS 55	508,879,693	0.622867	0.009511	0.000000	0.000000	0.632378	3,218,047.14
			School System Total	531,018,098			0.000000			3,358,045.60
70-0002	3 PIERCE 2	70 PIERCE	PIERCE 2	900,462,296	0.793448	0.030000	0.000000	0.000000	0.823448	7,414,848.77
70-0002	3 PIERCE 2	90 WAYNE	PIERCE 2	62,013,115	0.793448	0.030000	0.000000	0.000000	0.823448	510,646.16
			School System Total	962,475,411			0.000000			7,925,494.93
70-0005	3 PLAINVIEW 5	2 ANTELOPE	PLAINVIEW 5	270,153,169	0.597343	0.047940	0.000000	0.000000	0.645283	1,743,254.66
70-0005	3 PLAINVIEW 5	54 KNOX	PLAINVIEW 5	14,073,752	0.597343	0.047940	0.000000	0.000000	0.645283	90,815.64
70-0005	3 PLAINVIEW 5	70 PIERCE	PLAINVIEW 5	536,081,015	0.597343	0.047940	0.000000	0.000000	0.645283	3,459,244.66
			School System Total	820,307,936			0.000000			5,293,314.96
70-0542	3 OSMOND 42R	54 KNOX	OSMOND 42R	13,093,836	0.689481	0.022428	0.021222	0.000000	0.733131	95,995.06
70-0542	3 OSMOND 42R	70 PIERCE	OSMOND 42R	439,305,111	0.689481	0.022428	0.021222	0.000000	0.733131	3,220,686.16
			School System Total	452,398,947			0.000000			3,316,681.22
71-0001	3 COLUMBUS 1	12 BUTLER	COLUMBUS 1	12,657,205	1.015791	0.040866	0.000000	0.000000	1.056657	133,743.47
71-0001	3 COLUMBUS 1	71 PLATTE	COLUMBUS 1	2,675,258,529	1.015791	0.040866	0.000000	0.000000	1.056657	28,268,339.84
71-0001	3 COLUMBUS 1	72 POLK	COLUMBUS 1	1,402,945	1.015791	0.040866	0.000000	0.000000	1.056657	14,824.33
			School System Total	2,689,318,679			0.000000			28,416,907.64

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2023 Total Tax Rate	2023 Excluding Bond ⁽²⁾
		Number & Name	Base School District							
71-0005	3 LAKEVIEW COMMUNITY 5	12 BUTLER	LAKEVIEW COMMUNITY 5	1,413,545	0.508036	0.049176	0.000000	0.000000	0.557212	7,876.49
71-0005	3 LAKEVIEW COMMUNITY 5	71 PLATTE	LAKEVIEW COMMUNITY 5	1,729,439,635	0.508036	0.049176	0.000000	0.000000	0.557212	9,636,658.72
			School System Total	1,730,853,180			0.000000			9,644,535.21
71-0067	3 HUMPHREY 67	59 MADISON	HUMPHREY 67	21,722,053	0.348669	0.029468	0.000000	0.000000	0.378137	82,139.19
71-0067	3 HUMPHREY 67	71 PLATTE	HUMPHREY 67	1,006,930,923	0.348669	0.029468	0.000000	0.000000	0.378137	3,807,584.16
			School System Total	1,028,652,976			0.000000			3,889,723.35
72-0015	3 CROSS COUNTY 15	72 POLK	CROSS COUNTY 15	546,164,039	0.619694	0.023229	0.000000	0.000000	0.642923	3,511,418.92
72-0015	3 CROSS COUNTY 15	93 YORK	CROSS COUNTY 15	323,378,815	0.619694	0.023229	0.000000	0.000000	0.642923	2,079,077.45
			School System Total	869,542,854			0.000000			5,590,496.37
72-0019	3 OSCEOLA 19	72 POLK	OSCEOLA 19	554,798,784	0.748549	0.013655	0.000000	0.000000	0.762204	4,228,703.70
			School System Total	554,798,784			0.000000			4,228,703.70
72-0032	3 SHELBY-RISING CITY 32	12 BUTLER	SHELBY-RISING CITY 32	356,969,771	0.616751	0.005000	0.000000	0.000000	0.621751	2,219,465.47
72-0032	3 SHELBY-RISING CITY 32	72 POLK	SHELBY-RISING CITY 32	483,865,653	0.616751	0.005000	0.000000	0.000000	0.621751	3,008,443.94
			School System Total	840,835,424			0.000000			5,227,909.41
72-0075	3 HIGH PLAINS COMMUNITY 75	41 HAMILTON	HIGH PLAINS COMMUNITY 75	195,600,019	0.502664	0.119788	0.000000	0.000000	0.622452	1,217,518.13
72-0075	3 HIGH PLAINS COMMUNITY 75	61 MERRICK	HIGH PLAINS COMMUNITY 75	349,611,639	0.502664	0.119788	0.000000	0.000000	0.622452	2,176,168.14
72-0075	3 HIGH PLAINS COMMUNITY 75	63 NANCE	HIGH PLAINS COMMUNITY 75	11,197,490	0.502664	0.119788	0.000000	0.000000	0.622452	69,699.17
72-0075	3 HIGH PLAINS COMMUNITY 75	72 POLK	HIGH PLAINS COMMUNITY 75	239,656,530	0.502664	0.119788	0.000000	0.000000	0.622452	1,491,749.00
72-0075	3 HIGH PLAINS COMMUNITY 75	93 YORK	HIGH PLAINS COMMUNITY 75	114,020,690	0.502664	0.119788	0.000000	0.000000	0.622452	709,724.31
			School System Total	910,086,368			0.000000			5,664,858.75
73-0017	3 MCCOOK 17	32 FRONTIER	MCCOOK 17	41,835,943	0.927159	0.019199	0.000000	0.000000	0.946358	395,918.12
73-0017	3 MCCOOK 17	43 HAYES	MCCOOK 17	1,110,297	0.927159	0.019199	0.000000	0.000000	0.946358	10,507.41
73-0017	3 MCCOOK 17	44 HITCHCOCK	MCCOOK 17	19,797,177	0.927159	0.019199	0.000000	0.000000	0.946358	187,352.44
73-0017	3 MCCOOK 17	73 RED WILLOW	MCCOOK 17	905,601,790	0.927159	0.019199	0.000000	0.000000	0.946358	8,570,251.50
			School System Total	968,345,207			0.000000			9,164,029.47
73-0179	3 SOUTHWEST 179	32 FRONTIER	SOUTHWEST 179	107,108,142	0.642293	0.003943	0.000000	0.000000	0.646236	692,171.83
73-0179	3 SOUTHWEST 179	33 FURNAS	SOUTHWEST 179	97,416,124	0.642293	0.003943	0.000000	0.000000	0.646236	629,539.63
73-0179	3 SOUTHWEST 179	73 RED WILLOW	SOUTHWEST 179	537,174,186	0.642293	0.003943	0.000000	0.000000	0.646236	3,471,421.68
			School System Total	741,698,452			0.000000			4,793,133.14
74-0056	3 FALLS CITY 56	64 NEMAHA	FALLS CITY 56	20,795,137	0.759943	0.043331	0.000000	0.000000	0.803274	167,041.99
74-0056	3 FALLS CITY 56	74 RICHARDSON	FALLS CITY 56	1,080,251,121	0.759943	0.043331	0.000000	0.000000	0.803274	8,677,393.02
			School System Total	1,101,046,258			0.000000			8,844,435.01
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	49 JOHNSON	HUMBOLDT TABLE RK STEINAUER 70	19,921,937	0.596265	0.026101	0.000000	0.000000	0.622366	123,987.44
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	64 NEMAHA	HUMBOLDT TABLE RK STEINAUER 70	118,392,760	0.596265	0.026101	0.000000	0.000000	0.622366	736,836.80
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	67 PAWNEE	HUMBOLDT TABLE RK STEINAUER 70	196,624,149	0.596265	0.026101	0.000000	0.000000	0.622366	1,223,724.85
74-0070	3 HUMBOLDT TABLE RK STEINAUER 70	74 RICHARDSON	HUMBOLDT TABLE RK STEINAUER 70	586,399,083	0.596265	0.026101	0.000000	0.000000	0.622366	3,649,556.16
			School System Total	921,337,929			0.000000			5,734,105.25
75-0100	3 ROCK CO HIGH 100	9 BROWN	ROCK CO HIGH 100	4,047,996	0.488877	0.094127	0.000000	0.000000	0.583004	23,600.03
75-0100	3 ROCK CO HIGH 100	75 ROCK	ROCK CO HIGH 100	691,598,878	0.488877	0.094127	0.000000	0.000000	0.583004	4,032,056.85
			School System Total	695,646,874			0.000000			4,055,656.88
76-0002	3 CRETE 2	34 GAGE	CRETE 2	947,059	0.833516	0.131544	0.000000	0.000000	0.965060	9,139.71
76-0002	3 CRETE 2	55 LANCASTER	CRETE 2	705,156,748	0.833516	0.131544	0.000000	0.000000	0.965060	6,805,186.65
76-0002	3 CRETE 2	76 SALINE	CRETE 2	702,632,021	0.833516	0.131544	0.000000	0.000000	0.965060	6,780,829.90
76-0002	3 CRETE 2	80 SEWARD	CRETE 2	50,120,458	0.833516	0.131544	0.000000	0.000000	0.965060	483,692.72
			School System Total	1,458,856,286			0.000000			14,078,848.98
76-0044	3 DORCHESTER 44	76 SALINE	DORCHESTER 44	381,270,013	0.744929	0.000000	0.000000	0.000000	0.744929	2,840,194.63
76-0044	3 DORCHESTER 44	80 SEWARD	DORCHESTER 44	26,880,706	0.744929	0.000000	0.000000	0.000000	0.744929	200,242.21
			School System Total	408,150,719			0.000000			3,040,436.84
76-0068	3 FRIEND 68	30 FILLMORE	FRIEND 68	2,557,025	0.699035	0.020193	0.000000	0.000000	0.719228	18,390.86
76-0068	3 FRIEND 68	76 SALINE	FRIEND 68	401,975,117	0.699035	0.020193	0.000000	0.000000	0.719228	2,891,121.14
76-0068	3 FRIEND 68	80 SEWARD	FRIEND 68	65,678,620	0.699035	0.020193	0.000000	0.000000	0.719228	472,379.29
			School System Total	470,210,762			0.000000			3,381,891.29

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2023 Total Tax Rate	2023 Excluding Bond ⁽²⁾
		Number & Name	Base School District							
76-0082 3	WILBER-CLATONIA 82	34 GAGE	WILBER-CLATONIA 82	123,172,068	0.849028	0.100435	0.016739	0.000000	0.966202	1,190,092.70
76-0082 3	WILBER-CLATONIA 82	55 LANCASTER	WILBER-CLATONIA 82	18,151,514	0.849028	0.100435	0.016739	0.000000	0.966202	175,380.32
76-0082 3	WILBER-CLATONIA 82	76 SALINE	WILBER-CLATONIA 82	613,194,888	0.849028	0.100435	0.016739	0.000000	0.966202	5,924,709.35
			School System Total	754,518,470			0.000000			7,290,182.37
77-0001 3	BELLEVUE 1	77 SARPY	BELLEVUE 1	4,536,065,954	1.040000	0.000000	0.000000	0.000000	1.040000	47,175,095.85
			School System Total	4,536,065,954			0.000000			47,175,095.85
77-0027 3	PAPILLION-LAVISTA 27	77 SARPY	PAPILLION-LA VISTA 27	8,749,006,955	0.927261	0.023124	0.000000	0.000000	0.950385	83,149,246.52
			School System Total	8,749,006,955			0.000000			83,149,246.52
77-0037 3	GRETNA 37	28 DOUGLAS	GRETNA 37	573,480,285	0.895510	0.037610	0.000000	0.000000	0.933120	5,351,281.76
77-0037 3	GRETNA 37	77 SARPY	GRETNA 37	4,213,726,215	0.895507	0.037612	0.000000	0.000000	0.933119	39,319,081.30
			School System Total	4,787,206,500			0.000000			44,670,363.06
77-0046 3	SPRINGFIELD PLATTEVIEW 46	77 SARPY	SPRINGFIELD PLATTEVIEW 46	3,030,281,635	0.414846	0.134824	0.011553	0.000000	0.561223	17,006,638.53
			School System Total	3,030,281,635			0.000000			17,006,638.53
78-0001 3	ASHLAND-GREENWOOD 1	13 CASS	ASHLAND-GREENWOOD 1	296,588,543	0.637964	0.000000	0.000000	0.000000	0.637964	1,892,130.76
78-0001 3	ASHLAND-GREENWOOD 1	77 SARPY	ASHLAND-GREENWOOD 1	861,837	0.637963	0.000000	0.000000	0.000000	0.637963	5,498.20
78-0001 3	ASHLAND-GREENWOOD 1	78 SAUNDERS	ASHLAND-GREENWOOD 1	1,026,620,050	0.637964	0.000000	0.000000	0.000000	0.637964	6,549,467.86
			School System Total	1,324,070,430			0.000000			8,447,096.82
78-0009 3	YUTAN 9	78 SAUNDERS	YUTAN 9	419,176,233	0.942702	0.079534	0.000000	0.000000	1.022236	4,284,971.48
			School System Total	419,176,233			0.000000			4,284,971.48
78-0039 3	WAHOO 39	78 SAUNDERS	WAHOO 39	1,307,320,813	0.779882	0.139871	0.015325	0.000000	0.935078	12,224,477.17
			School System Total	1,307,320,813			0.000000			12,224,477.17
78-0072 3	MEAD 72	78 SAUNDERS	MEAD 72	495,467,575	0.733813	0.139274	0.010101	0.000000	0.883188	4,375,912.75
			School System Total	495,467,575			0.000000			4,375,912.75
78-0107 3	CEDAR BLUFFS 107	78 SAUNDERS	CEDAR BLUFFS 107	351,878,821	0.756399	0.086118	0.029711	0.000000	0.872228	3,069,187.81
			School System Total	351,878,821			0.000000			3,069,187.81
79-0002 3	MINATARE 2	79 SCOTTS BLUFF	MINATARE 2	57,400,310	0.852909	0.104786	0.020253	0.000000	0.977948	561,346.65
			School System Total	57,400,310			0.000000			561,346.65
79-0011 3	MORRILL 11	79 SCOTTS BLUFF	MORRILL 11	363,257,849	0.999027	0.050287	0.044699	0.000000	1.094013	3,974,096.03
79-0011 3	MORRILL 11	83 SIOUX	MORRILL 11	88,658,656	0.999027	0.050287	0.044699	0.000000	1.094013	969,938.83
			School System Total	451,916,505			0.000000			4,944,034.86
79-0016 3	GERING 16	79 SCOTTS BLUFF	GERING 16	965,493,793	0.989988	0.060000	0.014703	0.000000	1.064691	10,279,540.18
			School System Total	965,493,793			0.000000			10,279,540.18
79-0031 3	MITCHELL 31	79 SCOTTS BLUFF	MITCHELL 31	313,406,891	0.792087	0.095050	0.000000	0.000000	0.887137	2,780,354.61
79-0031 3	MITCHELL 31	83 SIOUX	MITCHELL 31	47,877,251	0.792087	0.095050	0.000000	0.000000	0.887137	424,737.69
			School System Total	361,284,142			0.000000			3,205,092.30
79-0032 3	SCOTTSBLUFF 32	62 MORRILL	SCOTTSBLUFF 32	1,184,710	0.828883	0.100000	0.030000	0.000000	0.958883	11,360.01
79-0032 3	SCOTTSBLUFF 32	79 SCOTTS BLUFF	SCOTTSBLUFF 32	1,841,277,526	0.828883	0.100000	0.030000	0.000000	0.958883	17,655,723.86
			School System Total	1,842,462,236			0.000000			17,667,083.87
80-0005 3	MILFORD 5	55 LANCASTER	MILFORD 5	95,228,645	0.915842	0.034079	0.000000	0.000000	0.949921	904,596.99
80-0005 3	MILFORD 5	76 SALINE	MILFORD 5	2,949,684	0.915842	0.034079	0.000000	0.000000	0.949921	28,019.68
80-0005 3	MILFORD 5	80 SEWARD	MILFORD 5	693,565,299	0.915842	0.034079	0.000000	0.000000	0.949921	6,588,324.86
			School System Total	791,743,628			0.000000			7,520,941.53
80-0009 3	SEWARD 9	12 BUTLER	SEWARD 9	69,257,575	0.703850	0.009053	0.000000	0.000000	0.712903	493,740.16
80-0009 3	SEWARD 9	80 SEWARD	SEWARD 9	1,827,325,011	0.703850	0.009053	0.000000	0.000000	0.712903	13,027,061.80
			School System Total	1,896,582,586			0.000000			13,520,801.96
80-0567 3	CENTENNIAL 67R	12 BUTLER	CENTENNIAL 67R	47,313,989	0.449158	0.036820	0.000000	0.000000	0.485978	229,935.80
80-0567 3	CENTENNIAL 67R	72 POLK	CENTENNIAL 67R	50,462,923	0.449158	0.036820	0.000000	0.000000	0.485978	245,238.99
80-0567 3	CENTENNIAL 67R	80 SEWARD	CENTENNIAL 67R	803,866,527	0.449158	0.036820	0.000000	0.000000	0.485978	3,906,617.04
80-0567 3	CENTENNIAL 67R	93 YORK	CENTENNIAL 67R	744,903,011	0.449158	0.036820	0.000000	0.000000	0.485978	3,620,066.60
			School System Total	1,646,546,450			0.000000			8,001,858.43
81-0003 3	HAY SPRINGS 3	23 DAWES	HAY SPRINGS 3	26,271,790	0.858794	0.055196	0.000000	0.000000	0.913990	240,122.10
81-0003 3	HAY SPRINGS 3	81 SHERIDAN	HAY SPRINGS 3	175,225,553	0.858794	0.055196	0.000000	0.000000	0.913990	1,601,547.96
			School System Total	201,497,343			0.000000			1,841,670.06

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County		2023 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2023 Total Tax Rate	2023 Excluding Bond ⁽²⁾
		Number & Name	Base School District							
81-0010	3 GORDON-RUSHVILLE HIGH SCH 10	16 CHERRY	GORDON-RUSHVILLE HIGH SCH 10	229,707,313	0.783804	0.009794	0.011576	0.000000	0.805174	1,849,548.70
81-0010	3 GORDON-RUSHVILLE HIGH SCH 10	81 SHERIDAN	GORDON-RUSHVILLE HIGH SCH 10	802,733,020	0.783804	0.009794	0.011576	0.000000	0.805174	6,463,414.16
			School System Total	1,032,440,333			0.000000			8,312,962.86
82-0001	3 LOUP CITY 1	47 HOWARD	LOUP CITY 1	23,728,777	0.740750	0.046274	0.000000	0.000000	0.787024	186,751.33
82-0001	3 LOUP CITY 1	82 SHERMAN	LOUP CITY 1	613,829,722	0.740750	0.046274	0.000000	0.000000	0.787024	4,830,995.67
82-0001	3 LOUP CITY 1	88 VALLEY	LOUP CITY 1	28,217,910	0.740750	0.046274	0.000000	0.000000	0.787024	222,081.97
			School System Total	665,776,409			0.000000			5,239,828.97
82-0015	3 LITCHFIELD 15	21 CUSTER	LITCHFIELD 15	105,750,917	0.957206	0.036604	0.000000	0.000000	0.993810	1,050,964.76
82-0015	3 LITCHFIELD 15	82 SHERMAN	LITCHFIELD 15	170,199,532	0.957206	0.036604	0.000000	0.000000	0.993810	1,691,462.38
			School System Total	275,950,449			0.000000			2,742,427.14
83-0500	3 SIOUX CO HIGH 500	23 DAWES	SIOUX CO HIGH 500	13,412,070	0.530010	0.140061	0.000000	0.000000	0.670071	89,870.46
83-0500	3 SIOUX CO HIGH 500	83 SIOUX	SIOUX CO HIGH 500	557,449,664	0.530010	0.140061	0.000000	0.000000	0.670071	3,735,321.12
			School System Total	570,861,734			0.000000			3,825,191.58
84-0003	3 STANTON 3	84 STANTON	STANTON 3	685,170,905	0.826004	0.062578	0.029909	0.000000	0.918491	6,293,241.71
			School System Total	685,170,905			0.000000			6,293,241.71
85-0060	3 DESHLER 60	65 NUCKOLLS	DESHLER 60	109,417,790	0.695957	0.026956	0.000000	0.000000	0.722913	790,996.63
85-0060	3 DESHLER 60	85 THAYER	DESHLER 60	452,658,218	0.695957	0.000000	0.000000	0.026956	0.722913	3,272,326.45
			School System Total	562,076,008			0.000000			4,063,323.08
85-0070	3 THAYER CENTRAL COMM 70	65 NUCKOLLS	THAYER CENTRAL COMM 70	19,374,642	0.607671	0.035227	0.000000	0.000000	0.642898	124,559.37
85-0070	3 THAYER CENTRAL COMM 70	85 THAYER	THAYER CENTRAL COMM 70	913,570,256	0.607671	0.000000	0.000000	0.035227	0.642898	5,873,328.37
			School System Total	932,944,898			0.000000			5,997,887.74
85-2001	3 BRUNING-DAVENPORT UNIF	18 CLAY	DAVENPORT 47 (Brun-Davpt Unif)	7,248,199	0.469873	0.009619	0.000000	0.000000	0.479492	34,754.59
85-2001	3 BRUNING-DAVENPORT UNIF	30 FILLMORE	DAVENPORT 47 (Brun-Davpt Unif)	2,759,340	0.469873	0.009619	0.000000	0.000000	0.479492	13,230.85
85-2001	3 BRUNING-DAVENPORT UNIF	65 NUCKOLLS	DAVENPORT 47 (Brun-Davpt Unif)	212,475,736	0.469873	0.009619	0.000000	0.000000	0.479492	1,018,805.40
85-2001	3 BRUNING-DAVENPORT UNIF	85 THAYER	DAVENPORT 47 (Brun-Davpt Unif)	185,393,909	0.469873	0.000000	0.000000	0.009619	0.479492	888,949.56
			School System Total	407,877,184			0.000000			1,955,740.40
85-2001	3 BRUNING-DAVENPORT UNIF	30 FILLMORE	BRUNING 94 (Brun-Davpt Unif)	159,615,959	0.469873	0.009619	0.000000	0.000000	0.479492	765,347.10
85-2001	3 BRUNING-DAVENPORT UNIF	85 THAYER	BRUNING 94 (Brun-Davpt Unif)	346,379,677	0.469873	0.009619	0.000000	0.000000	0.479492	1,660,863.76
			School System Total	505,995,636			0.000000			2,426,210.86
86-0001	3 THEDFORD HIGH 1	16 CHERRY	THEDFORD HIGH 1	74,897,426	0.568008	0.000000	0.036250	0.000000	0.604258	452,575.18
86-0001	3 THEDFORD HIGH 1	86 THOMAS	THEDFORD RURAL 1	286,157,431	0.568008	0.000000	0.036250	0.000000	0.604258	1,729,133.15
			School System Total	361,054,857			0.000000			2,181,708.33
87-0001	3 PENDER 1	20 CUMING	PENDER 1	171,220,027	0.744185	0.081132	0.000000	0.000000	0.825317	1,413,109.23
87-0001	3 PENDER 1	87 THURSTON	PENDER 1	437,015,669	0.744185	0.081132	0.000000	0.000000	0.825317	3,606,768.95
87-0001	3 PENDER 1	90 WAYNE	PENDER 1	57,950,158	0.744185	0.081132	0.000000	0.000000	0.825317	478,272.86
			School System Total	666,185,854			0.000000			5,498,151.04
87-0013	3 WALTHILL 13	87 THURSTON	WALTHILL 13	196,593,795	1.047993	0.000000	0.000000	0.000000	1.047993	2,060,291.73
			School System Total	196,593,795			0.000000			2,060,291.73
87-0016	3 UMO N HO NATION SCH 16	87 THURSTON	UMO N HO NATION SCH 16	21,256,880	0.918263	0.000000	0.000000	0.000000	0.918263	195,194.43
			School System Total	21,256,880			0.000000			195,194.43
87-0017	3 WINNEBAGO 17	87 THURSTON	WINNEBAGO 17	123,873,294	1.047833	0.000000	0.000000	0.000000	1.047833	1,297,987.28
			School System Total	123,873,294			0.000000			1,297,987.28
88-0005	3 ORD 5	21 CUSTER	ORD 5	35,289,692	0.745642	0.000000	0.000000	0.000000	0.745642	263,135.71
88-0005	3 ORD 5	36 GARFIELD	ORD 5	27,757,975	0.745642	0.000000	0.000000	0.000000	0.745642	206,975.22
88-0005	3 ORD 5	39 GREELEY	ORD 5	1,732,916	0.745642	0.000000	0.000000	0.000000	0.745642	12,921.36
88-0005	3 ORD 5	88 VALLEY	ORD 5	814,628,830	0.745642	0.000000	0.000000	0.000000	0.745642	6,074,223.15
			School System Total	879,409,413			0.000000			6,557,255.44
88-0021	3 ARCADIA 21	21 CUSTER	ARCADIA 21	31,632,442	1.086641	0.059324	0.000000	0.000000	1.145965	362,497.07
88-0021	3 ARCADIA 21	82 SHERMAN	ARCADIA 21	25,798,109	1.086641	0.059324	0.000000	0.000000	1.145965	295,637.63
88-0021	3 ARCADIA 21	88 VALLEY	ARCADIA 21	112,837,321	1.086641	0.059324	0.000000	0.000000	1.145965	1,293,078.27
			School System Total	170,267,872			0.000000			1,951,212.97
89-0001	3 BLAIR 1	89 WASHINGTON	BLAIR 1	2,628,159,557	0.629161	0.140000	0.000000	0.000000	0.769161	20,214,799.16
			School System Total	2,628,159,557			0.000000			20,214,799.16

Table 13 School Systems 2023-2024 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	2023	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2023	2023
				Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Excluding Bond ⁽²⁾	
89-0003	3 FORT CALHOUN 3	28 DOUGLAS	FORT CALHOUN 3	76,155,790	0.950000	0.100000	0.025000	0.000000	1.075000	818,678.32
89-0003	3 FORT CALHOUN 3	89 WASHINGTON	FORT CALHOUN 3	548,102,154	0.950000	0.100000	0.025000	0.000000	1.075000	5,892,103.33
			School System Total	624,257,944			0.000000			6,710,781.65
89-0024	3 ARLINGTON 24	27 DODGE	ARLINGTON 24	60,720,243	0.756527	0.028632	0.040085	0.000000	0.825244	501,090.36
89-0024	3 ARLINGTON 24	28 DOUGLAS	ARLINGTON 24	49,940,430	0.756530	0.028630	0.040090	0.000000	0.825250	412,132.69
89-0024	3 ARLINGTON 24	89 WASHINGTON	ARLINGTON 24	771,276,047	0.756527	0.028632	0.040085	0.000000	0.825244	6,364,916.33
			School System Total	881,936,720			0.000000			7,278,139.38
90-0017	3 WAYNE 17	26 DIXON	WAYNE 17	50,218,332	0.793144	0.034119	0.038384	0.000000	0.865647	434,713.73
90-0017	3 WAYNE 17	90 WAYNE	WAYNE 17	1,135,220,831	0.793144	0.034119	0.038384	0.000000	0.865647	9,827,015.43
			School System Total	1,185,439,163			0.000000			10,261,729.16
90-0560	3 WAKEFIELD 60R	26 DIXON	WAKEFIELD 60R	342,655,906	0.701821	0.056997	0.002294	0.000000	0.761112	2,607,997.87
90-0560	3 WAKEFIELD 60R	87 THURSTON	WAKEFIELD 60R	39,149,267	0.701821	0.056997	0.002294	0.000000	0.761112	297,970.02
90-0560	3 WAKEFIELD 60R	90 WAYNE	WAKEFIELD 60R	238,458,987	0.701821	0.056997	0.002294	0.000000	0.761112	1,814,941.94
			School System Total	620,264,160			0.000000			4,720,909.83
90-0595	3 WINSIDE 595	84 STANTON	WINSIDE 595	2,140,184	0.546273	0.096029	0.029596	0.000000	0.671898	14,379.87
90-0595	3 WINSIDE 595	90 WAYNE	WINSIDE 595	523,794,054	0.546273	0.096029	0.029596	0.000000	0.671898	3,519,364.97
			School System Total	525,934,238			0.000000			3,533,744.84
91-0002	3 RED CLOUD 2	31 FRANKLIN	RED CLOUD 2	3,554,818	0.733164	0.084676	0.000000	0.000000	0.817840	29,072.74
91-0002	3 RED CLOUD 2	91 WEBSTER	RED CLOUD 2	436,164,146	0.733164	0.084676	0.000000	0.000000	0.817840	3,567,130.42
			School System Total	439,718,964			0.000000			3,596,203.16
91-0074	3 BLUE HILL 74	1 ADAMS	BLUE HILL 74	166,411,547	0.823383	0.034865	0.000000	0.000000	0.858248	1,428,224.09
91-0074	3 BLUE HILL 74	18 CLAY	BLUE HILL 74	538,133	0.823383	0.034865	0.000000	0.000000	0.858248	4,618.52
91-0074	3 BLUE HILL 74	91 WEBSTER	BLUE HILL 74	244,427,506	0.823383	0.034865	0.000000	0.000000	0.858248	2,097,797.59
			School System Total	411,377,186			0.000000			3,530,640.20
92-0045	3 WHEELER CENTRAL 45	36 GARFIELD	WHEELER CENTRAL 45	16,386,138	0.530383	0.015022	0.000000	0.000000	0.545405	89,370.77
92-0045	3 WHEELER CENTRAL 45	39 GREELEY	WHEELER CENTRAL 45	32,029,733	0.530383	0.015022	0.000000	0.000000	0.545405	174,692.09
92-0045	3 WHEELER CENTRAL 45	45 HOLT	WHEELER CENTRAL 45	3,123,427	0.530383	0.015022	0.000000	0.000000	0.545405	17,035.34
92-0045	3 WHEELER CENTRAL 45	92 WHEELER	WHEELER CENTRAL 45	649,697,954	0.530383	0.015022	0.000000	0.000000	0.545405	3,543,490.82
			School System Total	701,237,252			0.000000			3,824,589.02
93-0012	3 YORK 12	93 YORK	YORK 12	1,306,783,620	0.961515	0.043289	0.020871	0.000000	1.025675	13,403,360.64
			School System Total	1,306,783,620			0.000000			13,403,360.64
93-0083	3 MCCOOL JUNCTION 83	30 FILLMORE	MCCOOL JUNCTION 83	2,771,477	0.749222	0.024054	0.000000	0.000000	0.773276	21,431.20
93-0083	3 MCCOOL JUNCTION 83	93 YORK	MCCOOL JUNCTION 83	381,465,364	0.749222	0.024054	0.000000	0.000000	0.773276	2,949,781.16
			School System Total	384,236,841			0.000000			2,971,212.36
93-0096	3 HEARTLAND 96	30 FILLMORE	HEARTLAND 96	1,068,500	0.493526	0.011738	0.000000	0.000000	0.505264	5,398.75
93-0096	3 HEARTLAND 96	41 HAMILTON	HEARTLAND 96	172,077,870	0.493526	0.011738	0.000000	0.000000	0.505264	869,449.03
93-0096	3 HEARTLAND 96	93 YORK	HEARTLAND 96	687,551,158	0.493526	0.011738	0.000000	0.000000	0.505264	3,473,950.51
			School System Total	860,697,528			0.000000			4,348,798.29
Grand Total				407,646,966,367						2,771,981,700.58

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
01-0003	KENESAW 3 BOND	1 ADAMS	433,030,021	0.069889	302,640.92
01-0003	KENESAW 3 BOND	40 HALL	21,943,888	0.069889	15,336.41
01-0003	KENESAW 3 BOND	50 KEARNEY	50,712,920	0.069889	35,442.78
		School System Bond Total	505,686,829		353,420.11
01-0018	HASTINGS 18 BOND	1 ADAMS	1,571,142,153	0.100000	1,571,148.34
		School System Bond Total	1,571,142,153		1,571,148.34
01-0090	ADAMS CENTRAL 90 BOND 2016	1 ADAMS	1,941,882,487	0.071019	1,379,107.80
01-0090	ADAMS CENTRAL 90 BOND 2016	18 CLAY	106,295,493	0.071019	75,490.18
01-0090	ADAMS CENTRAL 90 BOND 2016	40 HALL	8,704,437	0.071019	6,181.82
01-0090	ADAMS CENTRAL 90 BOND 2016	50 KEARNEY	4,161,402	0.071019	2,955.39
01-0090	ADAMS CENTRAL 90 BOND 2016	91 WEBSTER	1,204,036	0.071019	855.10
		School System Bond Total	2,062,247,855		1,464,590.29
01-0123	SILVER LAKE 123 BOND 2019	1 ADAMS	396,165,238	0.041671	165,086.32
01-0123	SILVER LAKE 123 BOND 2019	31 FRANKLIN	122,616,420	0.041671	51,095.86
01-0123	SILVER LAKE 123 BOND 2019	50 KEARNEY	35,054,686	0.041671	14,607.66
01-0123	SILVER LAKE 123 BOND 2019	91 WEBSTER	303,138,582	0.041671	126,321.12
		School System Bond Total	856,974,926		357,110.96
02-0115	SUMMERLAND 115 BOND 2020	2 ANTELOPE	767,907,168	0.199736	1,533,789.29
02-0115	SUMMERLAND 115 BOND 2020	45 HOLT	318,859,391	0.199736	636,877.61
02-0115	SUMMERLAND 115 BOND 2020	54 KNOX	23,984,813	0.199736	47,906.43
02-0115	SUMMERLAND 115 BOND 2020	92 WHEELER	41,888,047	0.199736	83,665.62
		School System Bond Total	1,152,639,419		2,302,238.95
06-0001	BOONE CENTRAL 1 BOND 2015	2 ANTELOPE	5,646,798	0.053564	3,024.66
06-0001	BOONE CENTRAL 1 BOND 2015	6 BOONE	1,544,466,183	0.053564	827,278.99
		School System Bond Total	1,550,112,981		830,303.65
10-0002	GIBBON 2 BOND	10 BUFFALO	602,024,463	0.143604	864,532.13
10-0002	GIBBON 2 BOND	50 KEARNEY	70,714,362	0.143604	101,548.75
		School System Bond Total	672,738,825		966,080.88
10-0007	KEARNEY 7 BOND 2009	10 BUFFALO	4,540,094,333	0.067266	3,053,943.84
10-0007	KEARNEY 7 BOND 2009	50 KEARNEY	119,583,344	0.067266	80,439.04
10-0007	KEARNEY 7 BOND 2009	69 PHELPS	26,375,320	0.067266	17,741.64
10-0007	KEARNEY 7 BOND 2013	10 BUFFALO	4,540,569,588	0.091335	4,147,134.29
10-0007	KEARNEY 7 BOND 2013	50 KEARNEY	119,583,344	0.091335	109,221.64
10-0007	KEARNEY 7 BOND 2013	69 PHELPS	26,375,320	0.091335	24,089.93
		School System Bond Total	9,372,581,249		7,432,570.38

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
10-0009	ELM CREEK 9 BOND 2022	10 BUFFALO	325,957,011	0.201201	655,829.55
10-0009	ELM CREEK 9 BOND 2022	24 DAWSON	15,306,561	0.201201	30,797.02
10-0009	ELM CREEK 9 BOND 2022	69 PHELPS	108,223,789	0.201201	217,747.56
		School System Bond Total	449,487,361		904,374.13
10-0019	SHELTON 19 BOND	1 ADAMS	3,293,323	0.064206	2,114.51
10-0019	SHELTON 19 BOND	10 BUFFALO	306,089,352	0.064206	196,527.78
10-0019	SHELTON 19 BOND	40 HALL	80,352,561	0.064206	51,591.30
10-0019	SHELTON 19 BOND	50 KEARNEY	3,566,500	0.064206	2,289.91
		School System Bond Total	393,301,736		252,523.50
10-0105	PLEASANTON 105 BOND 2013	10 BUFFALO	421,597,177	0.145396	612,986.10
10-0105	PLEASANTON 105 BOND 2013	82 SHERMAN	5,555,908	0.145396	8,078.07
		School System Bond Total	427,153,085		621,064.17
10-0119	AMHERST 119 BOND 2022	10 BUFFALO	390,325,209	0.140829	549,691.87
		School System Bond Total	390,325,209		549,691.87
11-0001	TEKAMAH-HERMAN 1 BOND 2020	11 BURT	895,983,222	0.088371	791,791.14
11-0001	TEKAMAH-HERMAN 1 BOND 2020	89 WASHINGTON	184,578,917	0.088371	163,114.46
		School System Bond Total	1,080,562,139		954,905.60
11-0014	OAKLAND-CRAIG 14 BOND 2012	11 BURT	595,824,494	0.077106	459,417.58
11-0014	OAKLAND-CRAIG 14 BOND 2012	20 CUMING	23,245,035	0.077106	17,923.34
11-0014	OAKLAND-CRAIG 14 BOND 2012	27 DODGE	894,973	0.077106	690.08
		School System Bond Total	619,964,502		478,031.00
11-0020	LYONS-DECATUR NE 20 BOND 2022*	11 BURT	441,184,422	0.298989	1,319,094.35
11-0020	LYONS-DECATUR NE 20 BOND 2022*	20 CUMING	8,854,713	0.298989	26,474.51
11-0020	LYONS-DECATUR NE BOND 2022*	87 THURSTON	29,016,332	0.298989	86,755.21
		School System Bond Total	479,055,467		1,432,324.07
12-0056	DAVID CITY 56 ELEM QCPUF BOND	12 BUTLER	1,395,167,618	0.015251	212,777.42
12-0056	DAVID CITY 56 ELEM QCPUF BOND	71 PLATTE	9,463	0.015251	1.44
12-0056	DAVID CITY 56 ELEM QCPUF BOND	78 SAUNDERS	11,508,914	0.015251	1,755.23
12-0056	DAVID CITY 56 ELEM QCPUF BOND	80 SEWARD	715,710	0.015251	109.16
		School System Bond Total	1,407,401,705		214,643.25
13-0001	PLATTSMOUTH 1 BOND K-12 2019	13 CASS	1,029,013,631	0.152147	1,565,615.35
		School System Bond Total	1,029,013,631		1,565,615.35
13-0022	WEeping WATER 22 BOND 2013	13 CASS	425,476,184	0.176596	751,374.80
		School System Bond Total	425,476,184		751,374.80
13-0032	LOUISVILLE 32 BOND	13 CASS	690,340,310	0.090014	621,403.60
13-0032	LOUISVILLE 32 BOND	77 SARPY	5,909,935	0.090014	5,319.80
		School System Bond Total	696,250,245		626,723.40

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	13 CASS	535,740,970	0.113083	605,832.80
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	66 OTOE	13,868,158	0.113083	15,682.53
		School System Bond Total	549,609,128		621,515.33
14-0054	LRL-CNCRD-CLRDG 54 BOND 2021	26 DIXON	220,762,118	0.087057	192,188.91
14-0054	LRL-CNCRD-CLRDG 54 BOND 2021	90 WAYNE	30,137,767	0.087057	26,237.05
14-0054	LRL-CNCRD-CLRDGE 54 BOND 2021	14 CEDAR	851,610,288	0.087057	741,387.24
		School System Bond Total	1,102,510,173		959,813.20
14-0101	WYNOT 101 BOND 2016	14 CEDAR	210,452,134	0.119719	251,951.72
14-0101	WYNOT 101 BOND 2016	26 DIXON	2,535,370	0.119719	3,035.33
		School System Bond Total	212,987,504		254,987.05
17-0001	SIDNEY 1 HS BOND 2007	17 CHEYENNE	777,366,014	0.135212	1,051,093.71
17-0001	SIDNEY 1 QCPUF BND 2011-2017	17 CHEYENNE	777,366,016	0.030995	240,944.76
		School System Bond Total	1,554,732,030		1,292,038.47
19-0039	LEIGH 39 BOND 2019	19 COLFAX	174,598,924	0.149146	260,407.66
19-0039	LEIGH 39 BOND 2019	71 PLATTE	219,999,508	0.149146	328,120.78
19-0039	LEIGH 39 BOND 2019	84 STANTON	106,604,505	0.149146	158,996.56
		School System Bond Total	501,202,937		747,525.00
19-0123	SCHUYLER CENTRAL 123 BOND 2007	12 BUTLER	150,689,912	0.079284	119,473.07
19-0123	SCHUYLER CENTRAL 123 BOND 2007	19 COLFAX	1,505,451,116	0.079284	1,193,583.32
19-0123	SCHUYLER CENTRAL 123 BOND 2007	78 SAUNDERS	573,046	0.079284	454.34
		School System Bond Total	1,656,714,074		1,313,510.73
20-0001	WEST POINT 1 BOND 2007	20 CUMING	1,600,514,687	0.039394	630,507.24
20-0001	WEST POINT 1 BOND 2007	27 DODGE	1,013,372	0.039394	399.21
		School System Bond Total	1,601,528,059		630,906.45
24-0011	COZAD 11 BOND 2022*	21 CUSTER	5,949,790	0.231450	13,770.67
24-0011	COZAD 11 BOND 2022*	24 DAWSON	763,529,154	0.231450	1,767,184.50
24-0011	COZAD 11 BOND K-8 2012	24 DAWSON	301,499,408	0.189435	571,146.37
		School System Bond Total	1,070,978,352		2,352,101.54
24-0020	GOTHENBURG 20 BOND 9-12	21 CUSTER	89,179,168	0.046301	41,291.00
24-0020	GOTHENBURG 20 BOND 9-12	24 DAWSON	752,465,039	0.046301	348,399.34
24-0020	GOTHENBURG 20 BOND 9-12	56 LINCOLN	120,385,540	0.046301	55,739.76
24-0020	GOTHENBURG 20 BOND K-8	21 CUSTER	8,713,521	0.045388	3,954.91
24-0020	GOTHENBURG 20 BOND K-8	24 DAWSON	483,434,781	0.045388	219,422.04
24-0020	GOTHENBURG 20 BOND K-8	56 LINCOLN	84,197,855	0.045388	38,215.86
		School System Bond Total	1,538,375,904		707,022.91

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
24-0101	SUMNER-EDYVL-MLR 101 BD 2015	24 DAWSON	262,410,700	0.095702	251,132.74
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	10 BUFFALO	84,265,819	0.095702	80,644.24
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	21 CUSTER	61,613,737	0.095702	58,965.78
		School System Bond Total	408,290,256		390,742.76
25-0095	SOUTH PLATTE 95 BOND 2014	25 DEUEL	165,537,502	0.074800	123,822.30
25-0095	SOUTH PLATTE 95 BOND 2014	35 GARDEN	1,841,474	0.074800	1,377.44
25-0095	SOUTH PLATTE 95 BOND 2014	51 KEITH	303,520,880	0.074800	227,033.91
25-0095	SOUTH PLATTE 95 BOND 2014	68 PERKINS	38,571,431	0.074800	28,851.48
		School System Bond Total	509,471,287		381,085.13
26-0001	PONCA 1 BOND 2009	22 DAKOTA	225,357,980	0.102683	231,404.57
26-0001	PONCA 1 BOND 2009	26 DIXON	282,850,279	0.102683	290,439.89
		School System Bond Total	508,208,259		521,844.46
27-0001	F-1 BOND BLD AM 2 ELEM RENOV GO 2017	27 DODGE	3,054,072,847	0.017882	546,136.11
27-0001	F-1 BOND BLD AM 3 LTGO 2019	27 DODGE	3,054,072,847	0.021995	671,750.45
27-0001	F-1 BOND GO 2010	27 DODGE	3,054,072,847	0.153604	4,691,184.63
27-0001	FREMONT 1 BOND 2017 GO	78 SAUNDERS	365,615,349	0.017882	65,379.99
27-0001	FREMONT 1 BOND 2019 LTGO	78 SAUNDERS	365,615,349	0.021995	80,417.70
27-0001	FREMONT 1 BOND 2021 GO	78 SAUNDERS	365,291,925	0.153604	561,103.48
27-0001	FREMONT 1 BOND all bonds	28 DOUGLAS	49,732,445	0.193480	96,224.03
		School System Bond Total	10,308,473,609		6,712,196.39
27-0594	LOGAN VIEW 594 BOND 2010	11 BURT	75,895,447	0.050823	38,572.41
27-0594	LOGAN VIEW 594 BOND 2010	20 CUMING	12,174,727	0.050823	6,187.56
27-0594	LOGAN VIEW 594 BOND 2010	89 WASHINGTON	158,921,819	0.050823	80,768.98
27-0594	LOGAN VIEW 594 BOND 2021	27 DODGE	746,502,163	0.050823	379,396.06
		School System Bond Total	993,494,156		504,925.01
27-0595	NORTH BEND CNTRL 595 BOND 2013	19 COLFAX	5,421,186	0.030466	1,651.63
27-0595	NORTH BEND CNTRL 595 BOND 2013	78 SAUNDERS	324,350,696	0.030466	98,817.40
27-0595	NORTHBEND CNTRL 595 BOND 2013	27 DODGE	885,190,080	0.030466	269,683.51
		School System Bond Total	1,214,961,962		370,152.54
28-0001	OMAHA 1 BOND	28 DOUGLAS	30,725,690,030	0.163080	50,107,663.94
28-0001	OMAHA 1 BOND	77 SARPY	1,359,580,406	0.163080	2,217,203.55
		School System Bond Total	32,085,270,436		52,324,867.49
28-0010	ELKHORN 10 BOND 10 (010)	28 DOUGLAS	9,962,153,340	0.299980	29,884,606.22
		School System Bond Total	9,962,153,340		29,884,606.22
28-0015	DOUGLAS CO. WEST COMM. 15 BOND	28 DOUGLAS	1,642,605,950	0.070650	1,160,437.10
		School System Bond Total	1,642,605,950		1,160,437.10

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
28-0017	MILLARD 17 BOND	28 DOUGLAS	12,154,552,510	0.115000	13,978,222.59
28-0017	MILLARD 17 BOND	77 SARPY	2,954,066,172	0.115000	3,397,175.70
		School System Bond Total	15,108,618,682		17,375,398.29
28-0054	RALSTON 54 BOND	28 DOUGLAS	2,339,488,245	0.168040	3,931,256.33
		School System Bond Total	2,339,488,245		3,931,256.33
28-0059	BENNINGTON 59 BOND	28 DOUGLAS	2,522,112,285	0.340000	8,575,243.54
28-0059	BENNINGTON 59 BOND	89 WASHINGTON	72,054,958	0.340000	244,987.15
		School System Bond Total	2,594,167,243		8,820,230.69
28-0066	WESTSIDE 66 BOND	28 DOUGLAS	4,810,104,870	0.219000	10,533,972.48
		School System Bond Total	4,810,104,870		10,533,972.48
33-0018	ARAPAHOE 18 BOND	32 FRONTIER	12,739,745	0.161931	20,629.64
33-0018	ARAPAHOE 18 BOND	33 FURNAS	355,549,404	0.161931	575,745.76
33-0018	ARAPAHOE 18 BOND 2016	37 GOSPER	173,333,208	0.161931	280,680.70
		School System Bond Total	541,622,357		877,056.10
33-0540	SOUTHERN VALLEY 540 BOND	33 FURNAS	450,312,455	0.049524	223,013.43
33-0540	SOUTHERN VALLEY 540 BOND	37 GOSPER	10,342,483	0.049524	5,122.03
33-0540	SOUTHERN VALLEY 540 BOND	42 HARLAN	441,533,752	0.049524	218,666.17
		School System Bond Total	902,188,690		446,801.63
34-0034	FREEMAN 34 BOND	34 GAGE	603,283,814	0.090372	545,200.15
34-0034	FREEMAN 34 BOND	49 JOHNSON	26,389,003	0.090372	23,848.34
34-0034	FREEMAN 34 BOND	55 LANCASTER	3,084,223	0.090372	2,787.29
34-0034	FREEMAN 34 BOND	66 OTOE	4,301,872	0.090372	3,887.69
		School System Bond Total	637,058,912		575,723.47
39-0010	GREELEY-WOLBACH 10 BOND 2014	6 BOONE	5,045,370	0.082163	4,145.43
39-0010	GREELEY-WOLBACH 10 BOND 2014	39 GREELEY	455,195,115	0.082163	374,002.49
39-0010	GREELEY-WOLBACH 10 BOND 2014	47 HOWARD	30,510,706	0.082163	25,068.58
39-0010	GREELEY-WOLBACH 10 BOND 2014	63 NANCE	24,448,969	0.082163	20,088.05
		School System Bond Total	515,200,160		423,304.55
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	39 GREELEY	277,417,842	0.065806	182,557.73
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	47 HOWARD	24,415,835	0.065806	16,067.17
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	82 SHERMAN	14,829,505	0.065806	9,758.72
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	88 VALLEY	84,752,832	0.075000	63,564.86
		School System Bond Total	401,416,014		271,948.48

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
40-0002	GRAND ISLAND 2 - 4TH BOND	40 HALL	4,538,532,306	0.066871	3,034,965.81
40-0002	GRAND ISLAND 2 - 4TH BOND	61 MERRICK	397,175	0.066871	265.59
40-0002	GRAND ISLAND 2 - 5TH BOND 2014	40 HALL	4,581,072,006	0.068065	3,118,110.01
40-0002	GRAND ISLAND 2 BOND 2014	61 MERRICK	397,175	0.068065	270.34
		School System Bond Total	9,120,398,662		6,153,611.75
40-0083	WOOD RIVER HIGH 83 BOND	40 HALL	839,925,838	0.000000	-
		School System Bond Total	839,925,838		-
41-0091	HAMPTON 91 BOND 2016	41 HAMILTON	370,121,377	0.148302	548,898.08
41-0091	HAMPTON 91 BOND 2016	93 YORK	9,503,496	0.148302	14,093.89
		School System Bond Total	379,624,873		562,991.97
41-0504	AURORA 4R BOND (2006)	40 HALL	1,148,367	0.022021	252.88
41-0504	AURORA 4R BOND (2006)	41 HAMILTON	1,879,491,713	0.022021	413,883.64
		School System Bond Total	1,880,640,080		414,136.52
43-0079	HAYES CENTER 79 BOND	32 FRONTIER	9,458,311	0.036677	3,469.02
43-0079	HAYES CENTER 79 BOND	43 HAYES	398,500,516	0.036677	146,158.19
43-0079	HAYES CENTER 79 BOND	44 HITCHCOCK	876,045	0.036677	321.31
43-0079	HAYES CENTER 79 BOND	68 PERKINS	146,788	0.036677	53.83
		School System Bond Total	408,981,660		150,002.35
44-0070	HITCHCOCK COUNTY SCH70 BOND	44 HITCHCOCK	454,893,077	0.099846	454,193.67
44-0070	HITCHCOCK COUNTY SCH70 BOND	73 RED WILLOW	22,993,440	0.099846	22,958.11
		School System Bond Total	477,886,517		477,151.78
45-0044	STUART 44 BOND 2022*	45 HOLT	158,947,993	0.170826	271,525.21
		School System Bond Total	158,947,993		271,525.21
45-0239	WEST HOLT 239 BOND 2008	45 HOLT	1,023,925,404	0.037964	388,725.36
		School System Bond Total	1,023,925,404		388,725.36
47-0001	ST PAUL 1 BOND 2009	39 GREELEY	1,759,098	0.062660	1,102.27
47-0001	ST PAUL 1 BOND 2009	47 HOWARD	723,656,081	0.062660	453,443.79
		School System Bond Total	725,415,179		454,546.06
49-0033	STERLING 33 BOND	49 JOHNSON	285,655,492	0.053448	152,677.79
49-0033	STERLING 33 BOND	66 OTOE	65,891,918	0.053448	35,218.09
		School System Bond Total	351,547,410		187,895.88
50-0503	MINDEN R3 BOND 2015	1 ADAMS	7,419,861	0.124104	9,208.35
50-0503	MINDEN R3 BOND 2015	31 FRANKLIN	141,470,074	0.124104	175,570.23
50-0503	MINDEN R3 BOND 2015	50 KEARNEY	1,237,242,867	0.124104	1,535,469.37
		School System Bond Total	1,386,132,802		1,720,247.95

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
51-0001	OGALLALA 1 BOND 2013	51 KEITH	1,502,396,780	0.077324	1,161,716.21
51-0001	OGALLALA 1 BOND 2013	68 PERKINS	3,562,259	0.077324	2,754.50
		School System Bond Total	1,505,959,039		1,164,470.71
51-0006	PAXTON 6 BOND 2010	51 KEITH	467,284,451	0.113726	531,424.79
51-0006	PAXTON 6 BOND 2010	56 LINCOLN	474,588	0.113726	539.73
51-0006	PAXTON 6 BOND 2010	68 PERKINS	65,947,155	0.113726	74,999.18
		School System Bond Total	533,706,194		606,963.70
54-0576	WAUSA 76R BOND (2018)	54 KNOX	266,898,006	0.051864	138,424.16
54-0576	WAUSA 76R BOND 2018	14 CEDAR	117,261,159	0.051864	60,816.37
54-0576	WAUSA 76R BOND 2018	70 PIERCE	20,909,906	0.051864	10,844.73
		School System Bond Total	405,069,071		210,085.26
54-0583	VERDIGRE 83 BOND (2009)	54 KNOX	348,444,692	0.066169	230,562.74
54-0583	VERDIGRE 83 BOND 2009	45 HOLT	1,669,326	0.066169	1,104.58
		School System Bond Total	350,114,018		231,667.32
55-0001	LINCOLN 1 BOND 2006	55 LANCASTER	32,706,934,830	0.042526	13,908,981.84
55-0001	LINCOLN 1 BOND 2014	55 LANCASTER	34,132,754,100	0.024193	8,257,768.82
55-0001	LINCOLN 1 BOND 2020	55 LANCASTER	35,097,173,981	0.052112	18,289,871.76
		School System Bond Total	101,936,862,911		40,456,622.42
55-0145	WAVERLY 145 BOND 2015	13 CASS	429,814,226	0.021742	93,450.31
55-0145	WAVERLY 145 BOND 2015	55 LANCASTER	2,550,729,920	0.021742	554,581.56
55-0145	WAVERLY 145 BOND 2015	66 OTOE	99,474,998	0.021742	21,627.94
55-0145	WAVERLY 145 BOND 2015	78 SAUNDERS	13,001,572	0.021742	2,826.81
55-0145	WAVERLY 145 BOND 2016	13 CASS	429,814,226	0.013926	59,856.01
55-0145	WAVERLY 145 BOND 2016	55 LANCASTER	2,550,729,919	0.013926	355,216.51
55-0145	WAVERLY 145 BOND 2016	66 OTOE	99,474,998	0.013926	13,853.05
55-0145	WAVERLY 145 BOND 2016	78 SAUNDERS	13,001,572	0.013926	1,810.61
55-0145	WAVERLY 145 BOND 9-12 2005	13 CASS	429,814,226	0.006677	28,698.89
55-0145	WAVERLY 145 BOND 9-12 2005	55 LANCASTER	3,688,646,185	0.006677	246,293.49
55-0145	WAVERLY 145 BOND 9-12 2005	66 OTOE	99,474,998	0.006677	6,642.10
55-0145	WAVERLY 145 BOND 9-12 2005	78 SAUNDERS	13,001,572	0.006677	868.15
55-0145	WAVERLY 145 BOND K-8 2005	13 CASS	429,814,226	0.024361	104,707.14
55-0145	WAVERLY 145 BOND K-8 2005	55 LANCASTER	3,685,153,235	0.024361	897,742.78
55-0145	WAVERLY 145 BOND K-8 2005	66 OTOE	99,474,998	0.024361	24,233.19
55-0145	WAVERLY 145 BOND K-8 2005	78 SAUNDERS	13,001,572	0.024361	3,167.31
55-0145	WAVERLY 145 QCPUF BOND 2013	13 CASS	429,814,226	0.015416	66,260.31
55-0145	WAVERLY 145 QCPUF BOND 2013	55 LANCASTER	2,598,924,003	0.015416	400,651.99
		School System Bond Total	17,673,160,672		2,882,488.15

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
55-0148	MALCOLM 148 BOND 2017	55 LANCASTER	563,924,413	0.049080	276,774.78
55-0148	MALCOM 148 BOND 2017	80 SEWARD	12,389,890	0.049080	6,081.00
		School System Bond Total	576,314,303		282,855.78
55-0160	NORRIS 160 2022 WCPUF	55 LANCASTER	2,005,522,995	0.017054	342,023.74
55-0160	NORRIS 160 BOND 2012	34 GAGE	237,187,748	0.015784	37,437.75
55-0160	NORRIS 160 BOND 2012	55 LANCASTER	2,385,038,961	0.015784	376,456.77
55-0160	NORRIS 160 BOND 2012	66 OTOE	8,655,808	0.015784	1,366.23
55-0160	NORRIS 160 NONAFF BOND 2004	34 GAGE	237,187,748	0.050314	119,338.83
55-0160	NORRIS 160 NONAFF BOND 2004	55 LANCASTER	1,941,190,203	0.050314	976,692.33
55-0160	NORRIS 160 NONAFF BOND 2004	66 OTOE	8,655,808	0.050314	4,355.14
		School System Bond Total	6,823,439,271		1,857,670.79
55-0161	RAYMOND 161 BOND 7-12	12 BUTLER	976,173	0.070827	691.40
55-0161	RAYMOND 161 BOND 7-12	55 LANCASTER	545,552,939	0.070827	386,399.42
55-0161	RAYMOND 161 BOND 7-12	78 SAUNDERS	429,939,465	0.070827	304,514.00
55-0161	RAYMOND 161 BOND 7-12	80 SEWARD	10,816,303	0.070827	7,660.88
		School System Bond Total	987,284,880		699,265.70
56-0006	BRADY 6 BOND	56 LINCOLN	367,608,687	0.100845	370,715.81
		School System Bond Total	367,608,687		370,715.81
56-0007	MAXWELL 7 BOND 2016	56 LINCOLN	332,876,119	0.186620	621,213.68
		School System Bond Total	332,876,119		621,213.68
56-0037	HERSHEY 37 BOND 2022*	56 LINCOLN	520,572,000	0.262909	1,368,631.62
		School System Bond Total	520,572,000		1,368,631.62
57-0501	STAPLETON R1 BOND 2021	56 LINCOLN	111,936,915	0.051223	57,337.66
57-0501	STAPLETON R1 BOND 2021	57 LOGAN	297,085,153	0.051223	152,176.53
57-0501	STAPLETON R1 BOND 2021	60 MCPHERSON	7,632,409	0.051223	3,909.56
		School System Bond Total	416,654,477		213,423.75
59-0001	MADISON 1 BOND 2008	59 MADISON	842,180,086	0.022402	188,666.73
59-0001	MADISON 1 BOND 2008	71 PLATTE	20,001,342	0.022402	4,480.74
59-0001	MADISON 1 BOND 2008	84 STANTON	62,925,832	0.022402	14,096.67
		School System Bond Total	925,107,260		207,244.14
59-0005	BATTLE CREEK 5 BOND 2022*	59 MADISON	594,230,921	0.048642	289,047.11
59-0005	BATTLE CREEK 5 BOND 2022*	70 PIERCE	8,489,204	0.048642	4,129.22
59-0005	BATTLE CREEK 5 BOND 9-12	59 MADISON	694,451,969	0.047420	329,310.10
59-0005	BATTLE CREEK 5 BOND 9-12	70 PIERCE	12,361,717	0.047420	5,861.95
59-0005	BATTLE CREEK 5 BOND K-8	59 MADISON	638,810,829	0.025358	161,990.74
59-0005	BATTLE CREEK 5 BOND K-8	70 PIERCE	12,361,717	0.025358	3,134.71
		School System Bond Total	1,960,706,357		793,473.83

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
59-0013	NEWMAN GROVE 13 BOND 2018	6 BOONE	99,190,595	0.109547	108,660.39
59-0013	NEWMAN GROVE 13 BOND 2018	71 PLATTE	258,865,941	0.109547	283,580.16
59-0013	NEWMAN GROVE 13 PK-12 BOND 2018	59 MADISON	324,459,330	0.109547	355,436.05
		School System Bond Total	682,515,866		747,676.60
59-0080	ELKHORN VALLEY 80 BOND 2016	2 ANTELOPE	270,211,079	0.132408	357,781.53
59-0080	ELKHORN VALLEY 80 BOND 2016	6 BOONE	31,241,513	0.132408	41,366.30
59-0080	ELKHORN VALLEY 80 BOND 2016	59 MADISON	370,586,227	0.132408	490,686.52
59-0080	ELKHORN VALLEY 80 BOND 2016	70 PIERCE	98,591,624	0.132408	130,543.41
		School System Bond Total	770,630,443		1,020,377.76
61-0004	CENTRAL CITY 4 BOND 2019	41 HAMILTON	127,330,095	0.042962	54,703.60
61-0004	CENTRAL CITY 4 BOND 2019	61 MERRICK	1,036,473,371	0.042962	445,290.42
		School System Bond Total	1,163,803,466		499,994.02
62-0021	BAYARD 21 BOND 2008	4 BANNER	6,370,860	0.062453	3,978.81
62-0021	BAYARD 21 BOND 2008	7 BOX BUTTE	310,073	0.062453	193.66
62-0021	BAYARD 21 BOND 2008	62 MORRILL	276,827,328	0.062453	172,887.05
62-0021	BAYARD 21 BOND 2008	79 SCOTTS BLUFF	69,982,621	0.062453	43,706.33
		School System Bond Total	353,490,882		220,765.85
62-0063	BRIDGEPORT 63 BOND 2014	7 BOX BUTTE	9,729,225	0.085081	8,277.74
62-0063	BRIDGEPORT 63 BOND 2014	62 MORRILL	695,444,888	0.085081	591,692.47
		School System Bond Total	705,174,113		599,970.21
64-0029	AUBURN 29 BOND 2008	64 NEMAHA	713,591,086	0.041961	299,431.99
		School System Bond Total	713,591,086		299,431.99
65-0011	SUPERIOR 11 BOND 2010	65 NUCKOLLS	384,785,974	0.102065	392,732.57
65-0011	SUPERIOR 11 BOND 2010	85 THAYER	695,172	0.040097	278.74
65-0011	SUPERIOR 11 BOND 2010	91 WEBSTER	168,731,051	0.102065	172,215.61
		School System Bond Total	554,212,197		565,226.92
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	13 CASS	63,158,628	0.068948	43,546.74
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	49 JOHNSON	1,483,967	0.068948	1,023.16
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	66 OTOE	961,221,051	0.068948	662,744.98
		School System Bond Total	1,025,863,646		707,314.88
66-0111	NEBRASKA CITY 111 BOND 2007	13 CASS	99,751,709	0.142913	142,558.37
66-0111	NEBRASKA CITY 111 BOND 2007	64 NEMAHA	1,270,917	0.142913	1,816.30
66-0111	NEBRASKA CITY 111 BOND 2007	66 OTOE	1,070,494,619	0.142913	1,529,878.80
		School System Bond Total	1,171,517,245		1,674,253.47

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
66-0501	PALMYRA OR1 BOND 2016	55 LANCASTER	364,421,777	0.084544	308,096.75
66-0501	PALMYRA OR1 BOND 2016	66 OTOE	417,380,955	0.084544	352,871.40
66-0501	PALMYRA OR1 BOND 2022*	55 LANCASTER	341,628,025	0.190327	650,210.37
66-0501	PALMYRA OR1 BOND 2022*	66 OTOE	348,343,309	0.190327	662,992.00
		School System Bond Total	1,471,774,066		1,974,170.52
69-0044	HOLDREDGE 44 BOND 2014	42 HARLAN	69,292,914	0.077110	53,431.88
69-0044	HOLDREDGE 44 BOND 2014	69 PHELPS	1,174,834,910	0.077110	905,916.52
		School System Bond Total	1,244,127,824		959,348.40
69-0054	BERTRAND 54 BOND 2007	37 GOSPER	300,523,260	0.024076	72,354.26
69-0054	BERTRAND 54 BOND 2007	69 PHELPS	328,784,730	0.024076	79,158.26
		School System Bond Total	629,307,990		151,512.52
69-0055	LOOMIS 55 BOND 2007	42 HARLAN	22,138,405	0.041848	9,264.51
69-0055	LOOMIS 55 BOND 2007	69 PHELPS	508,879,693	0.041848	212,956.26
		School System Bond Total	531,018,098		222,220.77
71-0001	COLUMBUS 1 BOND	12 BUTLER	12,948,100	0.137378	17,787.89
71-0001	COLUMBUS 1 BOND	71 PLATTE	2,637,768,481	0.137378	3,623,717.82
71-0001	COLUMBUS 1 BOND	72 POLK	1,402,945	0.137378	1,927.34
		School System Bond Total	2,652,119,526		3,643,433.05
71-0005	LAKEVIEW 5 BOND 2011	71 PLATTE	1,766,929,683	0.019266	340,417.12
71-0005	LAKEVIEW 5 BOND 2016	12 BUTLER	1,413,545	0.019266	272.35
71-0005	LAKEVIEW 5 RENV 7-12 BOND 2020	12 BUTLER	1,413,545	0.040928	578.54
71-0005	LAKEVIEW 5 RENV 7-12 BOND 2020	71 PLATTE	1,766,929,683	0.040928	723,170.15
		School System Bond Total	3,536,686,456		1,064,438.16
72-0015	CROSS COUNTY 15 BOND	72 POLK	546,164,039	0.107433	586,761.08
72-0015	CROSS COUNTY 15 BOND	93 YORK	323,378,815	0.107433	347,415.97
		School System Bond Total	869,542,854		934,177.05
72-0019	OSCEOLA 19 BOND 2019	72 POLK	554,798,784	0.101051	560,630.12
		School System Bond Total	554,798,784		560,630.12
72-0032	SHELBY-RISING CTY 32 BOND 2015	12 BUTLER	356,969,771	0.108116	385,941.82
72-0032	SHELBY-RISING CTY 32 BOND 2015	72 POLK	483,865,653	0.108116	523,136.90
		School System Bond Total	840,835,424		909,078.72
73-0017	MCCOOK 17 BOND	32 FRONTIER	2,525,372	0.055287	1,396.26
73-0017	MCCOOK 17 BOND	43 HAYES	1,110,297	0.055287	613.85
73-0017	MCCOOK 17 BOND	44 HITCHCOCK	15,312,126	0.055287	8,465.68
73-0017	MCCOOK 17 BOND	73 RED WILLOW	730,395,131	0.055287	403,814.50
		School System Bond Total	749,342,926		414,290.29

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
76-0002	CRETE 2 BOND 2013	34 GAGE	947,059	0.110774	1,049.10
76-0002	CRETE 2 BOND 2013	55 LANCASTER	705,156,748	0.110774	781,131.23
76-0002	CRETE 2 BOND 2013	76 SALINE	702,632,021	0.110774	778,334.73
76-0002	CRETE 2 BOND 2013	80 SEWARD	50,120,458	0.110774	55,520.52
		School System Bond Total	1,458,856,286		1,616,035.58
76-0044	DORCHESTER 44 BOND 2007	76 SALINE	381,270,013	0.071771	273,641.84
76-0044	DORCHESTER 44 BOND 2007	80 SEWARD	26,880,706	0.071771	19,292.55
		School System Bond Total	408,150,719		292,934.39
76-0068	FRIEND 68 BOND 2009	76 SALINE	401,975,117	0.104992	422,042.32
76-0068	FRIEND 68 BOND 2009	30 FILLMORE	2,557,025	0.104992	2,684.68
76-0068	FRIEND 68 BOND 2009	80 SEWARD	65,678,620	0.104992	68,957.40
		School System Bond Total	470,210,762		493,684.40
77-0001	BELLEVUE 1 BOND	77 SARPY	4,264,209,698	0.130000	5,543,491.37
		School System Bond Total	4,264,209,698		5,543,491.37
77-0027	PAPILLION-LA VISTA 27 BOND 3	77 SARPY	7,893,757,990	0.000000	-
77-0027	PAPILLION-LA VISTA 27 BOND 4	77 SARPY	8,532,967,902	0.040787	3,480,341.31
77-0027	PAPILLION-LA VISTA 27 BOND 5	77 SARPY	8,532,967,902	0.049472	4,221,428.87
77-0027	PAPILLION-LA VISTA 27 BOND 6	77 SARPY	8,692,847,364	0.072576	6,308,921.84
77-0027	PAPILLION-LA VISTA 27 BOND 7 2023*	77 SARPY	8,745,723,095	0.036718	3,211,254.11
		School System Bond Total	42,398,264,253		17,221,946.13
77-0037	GRETNA 37 BOND	28 DOUGLAS	573,480,285	0.430000	2,465,943.81
77-0037	GRETNA 37 BOND	77 SARPY	4,213,726,215	0.429999	18,118,982.50
		School System Bond Total	4,787,206,500		20,584,926.31
77-0046	SPRINGFIELD PLATTEVIEW 46 BOND	77 SARPY	4,546,440,854	0.000000	-
77-0046	SPRINGFIELD PLATTEVIEW 46 BOND 2 (2020)	77 SARPY	3,055,186,127	0.124415	3,801,110.19
		School System Bond Total	7,601,626,981		3,801,110.19
78-0001	ASHLAND GREENWD BOND K-12 2021	13 CASS	296,588,543	0.220001	652,498.64
78-0001	ASHLAND-GREENWOOD 1 BOND K-12 2021	77 SARPY	861,837	0.220000	1,896.04
78-0001	ASHLAND-GRNWD 1 BOND K-12 2021	78 SAUNDERS	1,026,620,050	0.220001	2,258,575.81
		School System Bond Total	1,324,070,430		2,912,970.49
78-0009	YUTAN 9 BOND K-8	78 SAUNDERS	419,176,233	0.051577	216,199.13
		School System Bond Total	419,176,233		216,199.13
79-0016	GERING 16 BOND 2011	79 SCOTTS BLUFF	965,493,789	0.220022	2,124,301.49
		School System Bond Total	965,493,789		2,124,301.49
79-0032	SCOTTSBLUFF 32 BOND 2009	62 MORRILL	1,184,710	0.213344	2,527.52
79-0032	SCOTTSBLUFF 32 BOND 2009	79 SCOTTS BLUFF	1,841,277,526	0.213344	3,928,260.79
		School System Bond Total	1,842,462,236		3,930,788.31

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
80-0009	SEWARD 9 MS BOND 2010	12 BUTLER	69,181,590	0.085209	58,949.08
80-0009	SEWARD 9 MS BOND 2010	80 SEWARD	1,827,325,011	0.085209	1,557,048.55
		School System Bond Total	1,896,506,601		1,615,997.63
80-0567	CENTENNIAL 67R BOND 2007	12 BUTLER	47,313,989	0.048786	23,082.65
80-0567	CENTENNIAL 67R BOND 2007	72 POLK	50,462,923	0.048786	24,618.89
80-0567	CENTENNIAL 67R BOND 2007	80 SEWARD	803,866,527	0.048786	392,175.45
80-0567	CENTENNIAL 67R BOND 2007	93 YORK	744,903,011	0.048786	363,409.50
		School System Bond Total	1,646,546,450		803,286.49
85-0070	THAYER CENTRAL COMM 70 BOND	65 NUCKOLLS	19,374,642	0.038259	7,412.55
85-0070	THAYER CENTRAL COMM 70 BOND	85 THAYER	913,570,256	0.038259	349,524.83
		School System Bond Total	932,944,898		356,937.38
87-0016	UMO N HO NATION SCH 16 BOND	87 THURSTON	21,256,880	0.099932	21,242.50
		School System Bond Total	21,256,880		21,242.50
88-0005	ORD 5 BOND 2010	21 CUSTER	35,289,693	0.076958	27,158.31
88-0005	ORD 5 BOND 2010	36 GARFIELD	27,757,975	0.076958	21,362.07
88-0005	ORD 5 BOND 2010	39 GREELEY	1,732,916	0.076958	1,333.63
88-0005	ORD 5 BOND 2010	88 VALLEY	814,628,830	0.076958	626,923.33
		School System Bond Total	879,409,414		676,777.34
89-0001	BLAIR 1 BOND	89 WASHINGTON	2,628,159,557	0.075976	1,996,773.08
		School System Bond Total	2,628,159,557		1,996,773.08
89-0003	FORT CALHOUN 3 BOND 2013	28 DOUGLAS	76,155,790	0.130000	98,999.03
89-0003	FORT CALHOUN 3 BOND 2013	89 WASHINGTON	548,102,154	0.130000	712,533.43
		School System Bond Total	624,257,944		811,532.46
89-0024	ARLINGTON 24 BOND 2007	27 DODGE	60,720,243	0.065855	39,987.34
89-0024	ARLINGTON 24 BOND 2007	28 DOUGLAS	49,940,430	0.065850	32,886.95
89-0024	ARLINGTON 24 BOND 2007	89 WASHINGTON	771,276,047	0.065855	507,924.45
		School System Bond Total	881,936,720		580,798.74
90-0017	WAYNE 17 BOND	14 CEDAR	411,070	0.025320	104.08
90-0017	WAYNE 17 BOND	26 DIXON	50,218,332	0.025320	12,715.28
90-0017	WAYNE 17 BOND	90 WAYNE	1,135,451,736	0.025320	287,496.53
90-0017	WAYNE 17 BOND 2023*	26 DIXON	36,809,627	0.128568	47,325.06
90-0017	WAYNE 17 BOND 2023*	90 WAYNE	931,359,933	0.128568	1,197,427.19
		School System Bond Total	2,154,250,698		1,545,068.14
90-0595	WINSIDE 595 BOND	90 WAYNE	523,794,054	0.188793	988,887.24
90-0595	WINSIDE 595 BOND 2021	84 STANTON	2,140,184	0.188793	4,040.53
		School System Bond Total	525,934,238		992,927.77

Table 14 School District Bonds 2023-2024

Base School Code	Base School District	County Number & Name	2023 School Bond Value	Bond Tax Rate	2023 School Bond Taxes
93-0012	YORK 12 BOND	93 YORK	1,306,783,620	0.123683	1,616,272.10
		School System Bond Total	1,306,783,620		1,616,272.10
93-0083	MCCOOL JUNCTION 83 BOND 2010	30 FILLMORE	2,771,475	0.014722	408.02
93-0083	MCCOOL JUNCTION 83 BOND 2010	93 YORK	381,465,364	0.014722	56,159.94
		School System Bond Total	384,236,839		56,567.96
93-0096	HEARTLAND 96 BOND 2022*	93 YORK	623,246,372	0.072705	453,132.36
93-0096	HEARTLAND 96 BOND 2022*	30 FILLMORE	745,474	0.072705	541.99
93-0096	HEARTLAND 96 BONDS 2022*	41 HAMILTON	126,622,708	0.072705	92,059.71
		School System Bond Total	750,614,554		545,734.06
		Grand Total	373,275,328,959		318,288,946.73

Table 15 Cities 2023 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
ABIE	65	BUTLER	3,723,809	0.228265	0.000000	0.228265	\$ 8,500.23
ADAMS	604	GAGE	105,018,049	0.460277	0.014990	0.475267	499,116.73
AINSWORTH	1,616	BROWN	100,034,109	0.550000	0.000000	0.550000	550,189.41
ALBION	1,740	BOONE	201,377,090	0.311249	0.009680	0.320929	646,278.84
ALDA	647	HALL	39,394,007	0.200064	0.000000	0.200064	78,813.52
ALEXANDRIA	148	THAYER	5,625,936	0.449993	0.000000	0.449993	25,316.42
ALLEN	355	DIXON	18,855,802	0.449990	0.000000	0.449990	84,849.61
ALLIANCE	8,151	BOX BUTTE	628,415,975	0.307121	0.000000	0.307121	1,930,000.92
ALMA	1,043	HARLAN	94,521,487	0.267684	0.084402	0.352086	332,797.55
ALVO	115	CASS	8,174,666	0.497540	0.135666	0.633206	51,762.66
AMHERST	201	BUFFALO	16,282,694	0.285334	0.000000	0.285334	46,460.15
ANOKA	10	BOYD	561,303	0.000000	0.000000	0.000000	0.00
ANSELMO	108	CUSTER	7,537,651	0.449992	0.000000	0.449992	33,919.11
ANSLEY	459	CUSTER	24,700,188	0.498863	0.000000	0.498863	123,220.81
ARAPAHOE	1,002	FURNAS	59,772,751	0.441531	0.125040	0.566571	338,656.18
ARCADIA	283	VALLEY	17,077,143	0.500000	0.163511	0.663511	113,309.22
ARLINGTON	1,300	WASHINGTON	118,646,109	0.500000	0.026747	0.526747	624,965.70
ARNOLD	592	CUSTER	32,319,751	0.400205	0.000000	0.400205	129,346.01
ARTHUR	128	ARTHUR	4,942,414	0.277071	0.000000	0.277071	13,694.11
ASHLAND	3,123	SAUNDERS	252,615,185	0.450000	0.126000	0.576000	1,455,064.96
ASHTON	198	SHERMAN	10,606,406	0.394134	0.000000	0.394134	41,803.69
ATKINSON	1,306	HOLT	96,732,183	0.400068	0.000000	0.400068	386,996.34
ATLANTA	106	HELPS	7,124,259	0.199600	0.000000	0.199600	14,220.08
AUBURN	3,470	NEMAHA	175,166,539	0.410377	0.000000	0.410377	718,845.63
AURORA	4,678	HAMILTON	507,648,704	0.318729	0.067893	0.386622	1,962,684.78
AVOCA	178	CASS	8,657,104	0.450000	0.000000	0.450000	38,957.16
AXTELL	732	KEARNEY	57,696,449	0.332543	0.171379	0.503922	290,745.74
AYR	83	ADAMS	6,213,201	0.188566	0.000000	0.188566	11,716.04
BANCROFT	496	CUMING	23,317,309	0.350747	0.000000	0.350747	81,785.12
BARADA	21	RICHARDSON	640,602	0.156103	0.000000	0.156103	1,000.01
BARNESTON	90	GAGE	4,043,600	0.450010	0.000000	0.450010	18,196.75
BARTLETT	109	WHEELER	5,025,760	0.450000	0.000000	0.450000	22,616.11
BARTLEY	270	RED WILLOW	18,231,812	0.265909	0.000000	0.265909	48,480.34
BASSETT	538	ROCK	30,774,181	0.460000	0.000000	0.460000	141,561.95
BATTLE CREEK	1,194	MADISON	86,957,470	0.449999	0.000000	0.449999	391,307.93
BAYARD	1,140	MORRILL	46,960,830	0.402187	0.000000	0.402187	188,871.39
BAZILE MILLS	26	KNOX	2,020,166	0.449963	0.000000	0.449963	9,090.07
BEATRICE	12,261	GAGE	914,338,329	0.355031	0.000000	0.355031	3,246,191.10
BEAVER CITY	537	FURNAS	21,170,546	0.500000	0.000000	0.500000	105,853.40
BEAVER CROSSING	375	SEWARD	26,131,986	0.448488	0.000000	0.448488	117,198.95
BEE	171	SEWARD	14,915,118	0.413071	0.000000	0.413071	61,610.04
BEEMER	611	CUMING	37,643,527	0.445389	0.000000	0.445389	167,660.72
BELDEN	113	CEDAR	5,449,263	0.450000	0.000000	0.450000	24,521.86
BELGRADE	103	NANCE	4,230,146	0.450000	0.000000	0.450000	19,035.91
BELLEVUE	64,989	SARPY	5,642,092,857	0.470000	0.140000	0.610000	34,416,768.16
BELLWOOD	407	BUTLER	23,984,877	0.499739	0.000000	0.499739	119,862.17
BELVIDERE	51	THAYER	6,208,274	0.303733	0.000000	0.303733	18,856.63
BENEDICT	203	YORK	12,309,480	0.429261	0.000000	0.429261	52,839.92
BENKELMAN	821	DUNDY	64,039,448	0.308371	0.000000	0.308371	197,479.77
BENNET	1,082	LANCASTER	109,263,578	0.259913	0.064539	0.324452	354,508.07
BENNINGTON	2,026	DOUGLAS	253,977,435	0.618000	0.000000	0.618000	1,569,580.64
BERTRAND	709	HELPS	34,131,056	0.499998	0.517857	1.017855	347,405.66
BERWYN	75	CUSTER	5,315,964	0.397573	0.000000	0.397573	21,135.01
BIG SPRINGS	394	DEUEL	29,667,582	0.499999	0.000000	0.499999	148,338.03
BLADEN	205	WEBSTER	11,308,725	0.450000	0.000000	0.450000	50,889.48
BLAIR	7,790	WASHINGTON	944,893,964	0.283215	0.031248	0.314463	2,971,345.68
BLOOMFIELD	986	KNOX	52,380,447	0.450000	0.101480	0.551480	288,869.08
BLOOMINGTON	110	FRANKLIN	3,743,926	0.479176	0.000000	0.479176	17,940.16
BLUE HILL	805	WEBSTER	49,261,930	0.350000	0.202899	0.552899	272,369.43
BLUE SPRINGS	282	GAGE	9,096,290	0.387257	0.000000	0.387257	35,226.49
BOELUS	181	HOWARD	8,057,959	0.250684	0.000000	0.250684	20,200.17
BRADSHAW	273	YORK	19,634,952	0.167406	0.280113	0.447519	87,870.36
BRADY	383	LINCOLN	24,066,480	0.419297	0.168446	0.587743	141,449.28
BRAINARD	336	BUTLER	30,726,536	0.480000	0.000000	0.480000	147,487.79
BREWSTER	12	BLAINE	817,614	0.301513	0.000000	0.301513	2,465.31
BRIDGEPORT	1,454	MORRILL	119,379,235	0.349712	0.000000	0.349712	417,484.80
BRISTOW	70	BOYD	1,437,643	0.450000	0.000000	0.450000	\$ 6,469.52

¹ City/Village population per Dept. of Revenue, Research Division December 2023

Table 15 Cities 2023 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
BROADWATER	95	MORRILL	4,415,268	0.361428	0.000000	0.361428	\$ 15,958.19
BROCK	123	NEMAHA	5,016,578	0.499999	0.000000	0.499999	25,083.15
BROKEN BOW	3,506	CUSTER	249,811,263	0.461553	0.031227	0.492780	1,231,022.61
BROWNVILLE	139	NEMAHA	10,108,286	0.249795	0.000000	0.249795	25,250.03
BRULE	331	KEITH	21,447,602	0.303803	0.000000	0.303803	65,158.73
BRUNING	290	THAYER	22,040,327	0.281103	0.058869	0.339972	74,931.14
BRUNO	95	BUTLER	4,064,218	0.450000	0.000000	0.450000	18,289.14
BRUNSWICK	152	ANTELOPE	16,192,230	0.449996	0.000000	0.449996	72,864.60
BURCHARD	76	PAWNEE	11,761,169	0.375707	0.000000	0.375707	44,187.70
BURR	52	OTOE	3,095,904	0.450000	0.000000	0.450000	13,931.66
BURWELL	1,087	GARFIELD	83,690,878	0.406842	0.255703	0.662545	554,490.56
BUSHNELL	115	KIMBALL	8,075,958	0.448211	0.000000	0.448211	36,197.50
BUTTE	286	BOYD	10,183,080	0.495921	0.000000	0.495921	50,500.45
BYRON	83	THAYER	6,199,611	0.427527	0.000000	0.427527	26,505.06
CAIRO	822	HALL	68,318,921	0.411142	0.143559	0.554701	378,966.38
CALLAWAY	563	CUSTER	37,832,665	0.285146	0.000000	0.285146	107,878.78
CAMBRIDGE	1,071	FURNAS	60,564,946	0.475640	0.027293	0.502933	304,601.90
CAMPBELL	272	FRANKLIN	15,961,139	0.449995	0.000000	0.449995	71,824.65
CARLETON	92	THAYER	10,640,079	0.157840	0.127005	0.284845	30,307.93
CARROLL	191	WAYNE	9,517,755	0.450000	0.000000	0.450000	42,830.08
CEDAR BLUFFS	615	SAUNDERS	39,109,023	0.304738	0.277834	0.582572	227,838.53
CEDAR CREEK	465	CASS	95,198,221	0.120001	0.100668	0.220669	210,073.22
CEDAR RAPIDS	382	BOONE	23,981,809	0.500000	0.000000	0.500000	119,909.60
CENTER	79	KNOX	2,620,231	0.366380	0.000000	0.366380	9,600.16
CENTRAL CITY	3,039	MERRICK	288,532,458	0.355782	0.000000	0.355782	1,026,548.44
CERESCO	919	SAUNDERS	76,178,874	0.262600	0.185894	0.448494	341,658.27
CHADRON	5,206	DAWES	321,404,317	0.396098	0.000000	0.396098	1,273,078.51
CHAMBERS	288	HOLT	12,557,142	0.450000	0.000000	0.450000	56,507.32
CHAPMAN	260	MERRICK	19,832,856	0.118490	0.000000	0.118490	23,500.05
CHAPPELL	844	DEUEL	39,184,258	0.363437	0.000000	0.363437	142,410.66
CHESTER	224	THAYER	11,074,817	0.434877	0.084396	0.519273	57,508.75
CLARKS	344	MERRICK	20,417,854	0.500000	0.000000	0.500000	102,089.62
CLARKSON	641	COLFAX	37,045,114	0.500000	0.000000	0.500000	185,226.23
CLATONIA	263	GAGE	11,814,366	0.415109	0.000000	0.415109	49,042.66
CLAY CENTER	735	CLAY	52,035,925	0.418495	0.186856	0.605351	315,001.03
CLEARWATER	320	ANTELOPE	16,522,193	0.500000	0.000000	0.500000	82,611.33
CLINTON	38	SHERIDAN	2,317,934	0.000000	0.000000	0.000000	0.00
CODY	168	CHERRY	9,329,861	0.246228	0.000000	0.246228	22,972.86
COLERIDGE	537	CEDAR	17,664,643	0.500000	0.482191	0.982191	173,501.40
COLON	107	SAUNDERS	7,511,721	0.434712	0.000000	0.434712	32,654.56
COLUMBUS	24,028	PLATTE	2,290,282,249	0.292617	0.000000	0.292617	6,701,763.57
COMSTOCK	68	CUSTER	3,051,205	0.500000	0.000000	0.500000	15,256.26
CONCORD	126	DIXON	4,126,883	0.450000	0.000000	0.450000	18,571.13
COOK	319	JOHNSON	12,343,687	0.276811	0.315141	0.591952	73,068.85
CORDOVA	92	SEWARD	9,062,290	0.121382	0.000000	0.121382	11,000.04
CORNLEA	33	PLATTE	3,228,193	0.000000	0.000000	0.000000	0.00
CORTLAND	504	GAGE	41,821,894	0.303805	0.050000	0.353805	147,968.15
COTESFIELD	29	HOWARD	2,580,315	0.350000	0.000000	0.350000	9,031.18
COWLES	21	WEBSTER	3,063,983	0.138447	0.000000	0.138447	4,241.99
COZAD	3,988	DAWSON	244,219,783	0.353014	0.000000	0.353014	862,131.78
CRAB ORCHARD	46	JOHNSON	1,004,584	0.189233	0.000000	0.189233	1,901.06
CRAIG	202	BURT	6,374,256	0.440000	0.220339	0.660339	42,091.83
CRAWFORD	840	DAWES	40,301,912	0.472073	0.000000	0.472073	190,255.49
CREIGHTON	1,147	KNOX	52,383,207	0.428675	0.000000	0.428675	224,554.72
CRESTON	181	PLATTE	12,844,659	0.445057	0.000000	0.445057	57,166.40
CRETE	7,123	SALINE	415,823,875	0.302755	0.057959	0.360714	1,499,937.50
CROFTON	756	KNOX	48,007,675	0.450000	0.000000	0.450000	216,035.19
CROOKSTON	71	CHERRY	3,933,302	0.173640	0.000000	0.173640	6,829.87
CULBERTSON	534	HITCHCOCK	33,256,554	0.450000	0.000000	0.450000	149,654.97
CURTIS	806	FRONTIER	37,956,459	0.431606	0.000000	0.431606	163,822.53
CUSHING	37	HOWARD	1,489,755	0.135593	0.000000	0.135593	2,020.03
DAKOTA CITY	2,081	DAKOTA	118,649,231	0.326522	0.176992	0.503514	597,416.57
DALTON	284	CHEYENNE	16,020,129	0.425000	0.000000	0.425000	68,085.82
DANBURY	80	RED WILLOW	2,698,904	0.450000	0.000000	0.450000	12,145.17
DANNEBROG	273	HOWARD	15,109,135	0.450000	0.000000	0.450000	67,991.34
DAVENPORT	319	THAYER	24,141,117	0.349420	0.000000	0.349420	84,354.11
DAVEY	135	LANCASTER	13,932,101	0.228363	0.000000	0.228363	\$ 31,815.81

¹ City/Village population per Dept. of Revenue, Research Division December 2023

Table 15 Cities 2023 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
DAVID CITY	2,999	BUTLER	211,325,084	0.500000	0.000000	0.500000	1,056,627.15
DAWSON	148	RICHARDSON	4,176,629	0.314368	0.000000	0.314368	13,130.13
DAYKIN	153	JEFFERSON	13,712,250	0.414152	0.000000	0.414152	56,789.79
DECATUR	410	BURT	29,450,071	0.449976	0.000000	0.449976	132,518.49
DENTON	189	LANCASTER	19,729,717	0.314001	0.167689	0.481690	95,036.12
DESHLER	752	THAYER	32,700,420	0.229552	0.137550	0.367102	120,044.47
DEWEESE	42	CLAY	3,884,201	0.351037	0.000000	0.351037	13,635.09
DEWITT	530	SALINE	32,909,608	0.415130	0.000000	0.415130	136,618.12
DILLER	247	JEFFERSON	15,260,735	0.411881	0.000000	0.411881	62,856.25
DIX	187	KIMBALL	11,766,045	0.450000	0.000000	0.450000	52,947.35
DIXON	77	DIXON	4,873,576	0.378719	0.000000	0.378719	18,457.25
DODGE	611	DODGE	36,393,466	0.499998	0.000000	0.499998	181,966.63
DONIPHAN	809	HALL	61,429,710	0.277553	0.170113	0.447666	275,000.52
DORCHESTER	610	SALINE	50,758,751	0.455001	0.000000	0.455001	230,953.36
DOUGLAS	166	OTOE	7,617,879	0.449980	0.412210	0.862190	65,680.81
DUBOIS	122	PAWNEE	4,483,966	0.427969	0.000000	0.427969	19,190.24
DUNBAR	165	OTOE	6,732,215	0.149747	0.099804	0.249551	16,800.47
DUNCAN	392	PLATTE	36,490,939	0.107945	0.000000	0.107945	39,390.24
DUNNING	80	BLAINE	4,107,242	0.696884	0.000000	0.696884	28,623.09
DWIGHT	229	BUTLER	13,902,129	0.446517	0.164900	0.611417	85,000.16
EAGLE	1,065	CASS	86,685,767	0.433087	0.185608	0.618695	536,321.38
EDDYVILLE	88	DAWSON	2,942,504	0.326333	0.000000	0.326333	9,602.56
EDGAR	428	CLAY	26,420,143	0.422026	0.111657	0.533683	141,000.63
EDISON	111	FURNAS	15,148,531	0.450000	0.000000	0.450000	68,168.64
ELBA	192	HOWARD	9,348,822	0.358216	0.000000	0.358216	33,489.19
ELGIN	717	ANTELOPE	58,796,926	0.275277	0.064842	0.340119	199,980.36
ELK CREEK	69	JOHNSON	3,053,513	0.446535	0.000000	0.446535	13,635.03
ELM CREEK	979	BUFFALO	69,555,660	0.378203	0.000000	0.378203	263,061.92
ELMWOOD	654	CASS	51,312,231	0.301218	0.000000	0.301218	154,562.06
ELSIE	102	PERKINS	7,777,009	0.207786	0.197408	0.405194	31,512.21
ELWOOD	658	GOSPER	49,122,169	0.438221	0.000000	0.438221	215,264.33
ELYRIA	50	VALLEY	3,584,523	0.500000	0.000000	0.500000	17,922.72
EMERSON	840	DAKOTA	14,316,990	0.398649	0.000000	0.398649	57,074.83
EMERSON	840	DIXON	13,896,457	0.398649	0.000000	0.398649	55,398.34
EMERSON	840	THURSTON	4,722,774	0.398649	0.000000	0.398649	18,827.40
EMMET	46	HOLT	1,805,734	0.450000	0.000000	0.450000	8,125.84
ENDICOTT	113	JEFFERSON	7,918,843	0.114932	0.000000	0.114932	9,101.39
ERICSON	89	WHEELER	6,597,975	0.221962	0.000000	0.221962	14,645.17
EUSTIS	389	FRONTIER	25,885,277	0.279512	0.000000	0.279512	72,352.50
EWING	373	HOLT	14,997,852	0.450000	0.000000	0.450000	67,490.57
EXETER	523	FILLMORE	43,595,548	0.429618	0.502045	0.931663	406,164.78
FAIRBURY	3,970	JEFFERSON	162,266,320	0.434784	0.259663	0.694447	1,126,857.31
FAIRFIELD	330	CLAY	29,884,263	0.449999	0.074287	0.524286	156,679.54
FAIRMONT	592	FILLMORE	86,423,767	0.417619	0.332381	0.750000	648,179.21
FALLS CITY	4,133	RICHARDSON	182,917,115	0.422921	0.000000	0.422921	773,597.76
FARNAM	182	DAWSON	7,744,118	0.499599	0.000000	0.499599	38,689.77
FARNAM	182	FRONTIER	2,323,554	0.499599	0.000000	0.499599	11,608.45
FARWELL	138	HOWARD	7,468,389	0.371856	0.000000	0.371856	27,771.84
FILLEY	124	GAGE	5,552,318	0.449990	0.000000	0.449990	24,985.09
FIRTH	649	LANCASTER	51,557,059	0.122048	0.046107	0.168155	86,695.86
FORDYCE	134	CEDAR	7,637,830	0.216030	0.000000	0.216030	16,500.06
FORT CALHOUN	1,110	WASHINGTON	120,689,383	0.540000	0.000000	0.540000	651,723.26
FOSTER	42	PIERCE	1,865,744	0.450000	0.000000	0.450000	8,395.98
FRANKLIN	941	FRANKLIN	40,624,673	0.423538	0.000000	0.423538	172,061.94
FREMONT	27,141	DODGE	2,447,982,089	0.250399	0.028098	0.278497	6,817,567.94
FRIEND	954	SALINE	78,122,878	0.499999	0.233155	0.733154	572,762.11
FULLERTON	1,244	NANCE	78,858,331	0.280902	0.317498	0.598400	471,889.68
FUNK	175	PHELPS	17,581,002	0.220027	0.000000	0.220027	38,683.07
GANDY	34	LOGAN	1,129,211	0.000000	0.000000	0.000000	0.00
GARLAND	210	SEWARD	13,947,935	0.450000	0.000000	0.450000	62,765.80
GARRISON	55	BUTLER	5,166,923	0.043590	0.000000	0.043590	2,252.26
GENEVA	2,136	FILLMORE	161,074,957	0.337221	0.335674	0.672895	1,083,868.12
GENOA	894	NANCE	45,609,343	0.473361	0.099592	0.572953	261,321.05
GERING	8,564	SCOTTS BLUFF	621,602,761	0.342697	0.000000	0.342697	2,130,216.91
GIBBON	1,878	BUFFALO	139,795,189	0.350000	0.145000	0.495000	691,986.97
GILEAD	30	THAYER	756,331	0.449935	0.000000	0.449935	\$ 3,403.05
GILTNER	406	HAMILTON	31,123,463	0.350000	0.144084	0.494084	153,776.43

Table 15 Cities 2023 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
GLENVIL	260	CLAY	17,900,663	0.400000	0.110610	0.510610	\$ 91,402.88
GOEHNER	181	SEWARD	13,888,446	0.310080	0.000000	0.310080	43,065.40
GORDON	1,504	SHERIDAN	76,935,105	0.447137	0.015418	0.462555	355,868.47
GOTHENBURG	3,478	DAWSON	293,261,453	0.393900	0.000000	0.393900	1,155,158.88
GRAFTON	106	FILLMORE	9,050,473	0.449999	0.000000	0.449999	40,727.29
GRAND ISLAND	53,140	HALL	4,429,118,253	0.275631	0.000000	0.275631	12,208,036.85
GRANT	1,197	PERKINS	86,277,030	0.365888	0.023157	0.389045	335,657.57
GREELEY	402	GREELEY	21,997,721	1.080000	0.000000	1.080000	237,576.19
GREENWOOD	595	CASS	26,542,625	0.492738	0.000000	0.492738	130,786.09
GRESHAM	219	YORK	8,048,764	0.500000	0.000000	0.500000	40,244.21
GRETNA	9,323	SARPY	1,329,947,225	0.264003	0.190677	0.454680	6,047,003.95
GROSS	3	BOYD	120,759	0.000000	0.000000	0.000000	0.00
GUIDE ROCK	199	WEBSTER	7,326,890	0.450000	0.000000	0.450000	32,971.28
GURLEY	187	CHEYENNE	12,316,292	0.389525	0.000000	0.389525	47,975.35
HADAR	280	PIERCE	27,606,872	0.310461	0.000000	0.310461	85,708.73
HAIGLER	145	DUNDY	6,816,946	0.500000	0.000000	0.500000	34,084.91
HALLAM	268	LANCASTER	30,688,079	0.402891	0.000000	0.402891	123,639.61
HALSEY	68	BLAINE	218,396	0.224437	0.000000	0.224437	490.18
HALSEY	68	THOMAS	4,979,539	0.224437	0.000000	0.224437	11,176.04
HAMLET	27	HAYES	1,691,343	0.266061	0.000000	0.266061	4,500.11
HAMPTON	432	HAMILTON	34,076,786	0.450000	0.000000	0.450000	153,345.89
HARBINE	56	JEFFERSON	2,116,182	0.449961	0.000000	0.449961	9,522.10
HARDY	97	NUCKOLLS	4,292,207	0.341200	0.000000	0.341200	14,645.20
HARRISON	239	SIoux	9,897,041	0.450267	0.000000	0.450267	44,563.47
HARTINGTON	1,517	CEDAR	105,991,332	0.426416	0.235841	0.662257	701,937.08
HARVARD	951	CLAY	32,303,618	0.500001	0.374293	0.874294	282,429.66
HASTINGS	25,154	ADAMS	1,915,033,079	0.399654	0.024688	0.424342	8,126,301.08
HAY SPRINGS	599	SHERIDAN	24,090,869	0.464681	0.000000	0.464681	111,946.22
HAYES CENTER	224	HAYES	10,438,668	0.500000	0.000000	0.500000	52,193.51
HAZARD	57	SHERMAN	8,189,053	0.088123	0.000000	0.088123	7,216.51
HEARTWELL	81	KEARNEY	2,301,256	0.270498	0.000000	0.270498	6,224.93
HEBRON	1,458	THAYER	93,859,750	0.400198	0.079548	0.479746	450,289.75
HEMINGFORD	787	BOX BUTTE	58,635,717	0.489892	0.594059	1.083951	635,583.46
HENDERSON	1,080	YORK	72,005,210	0.423289	0.388861	0.812150	584,790.95
HENDLEY	20	FURNAS	831,276	0.495112	0.000000	0.495112	4,115.86
HENRY	125	SCOTTS BLUFF	7,139,770	0.073560	0.000000	0.073560	5,252.09
HERMAN	247	WASHINGTON	16,759,184	0.329413	0.307067	0.636480	106,669.13
HERSHEY	649	LINCOLN	61,484,138	0.143126	0.084575	0.227701	140,000.51
HICKMAN	2,607	LANCASTER	330,452,116	0.382479	0.215658	0.598137	1,976,556.81
HILDRETH	377	FRANKLIN	22,457,861	0.444661	0.121017	0.565678	127,039.69
HOLBROOK	201	FURNAS	6,390,494	0.499998	0.000000	0.499998	31,952.61
HOLDREGE	5,515	PHELPS	411,991,405	0.400576	0.000000	0.400576	1,650,342.53
HOLSTEIN	191	ADAMS	11,630,013	0.320455	0.000000	0.320455	37,269.12
HOMER	532	DAKOTA	32,565,616	0.218980	0.000000	0.218980	71,312.46
HOOPER	859	DODGE	60,733,374	0.450000	0.514684	0.964684	585,885.81
HORDVILLE	131	HAMILTON	7,865,684	0.291138	0.000000	0.291138	22,900.22
HOSKINS	263	WAYNE	16,846,833	0.419663	0.000000	0.419663	70,700.18
HOWELLS	561	COLFAX	43,780,068	0.180557	0.237503	0.418060	183,027.64
HUBBARD	153	DAKOTA	12,293,255	0.279340	0.000000	0.279340	34,340.15
HUBBELL	63	THAYER	2,564,032	0.449994	0.049960	0.499954	12,819.15
HUMBOLDT	800	RICHARDSON	28,951,283	0.403273	0.177298	0.580571	168,083.70
HUMPHREY	905	PLATTE	113,625,903	0.381612	0.162962	0.544574	618,778.23
HUNTLEY	33	HARLAN	1,227,002	0.181092	0.000000	0.181092	2,222.03
HYANNIS	165	GRANT	10,839,660	0.488925	0.000000	0.488925	52,998.27
IMPERIAL	2,068	CHASE	220,057,149	0.440062	0.179256	0.619318	1,362,854.43
INDIANOLA	524	RED WILLOW	30,040,123	0.293207	0.000000	0.293207	88,080.32
INGLEWOOD	380	DODGE	26,326,875	0.021102	0.315518	0.336620	88,621.73
INMAN	95	HOLT	2,109,061	0.450000	0.000000	0.450000	9,490.86
ITHACA	160	SAUNDERS	7,763,555	0.195143	0.000000	0.195143	15,150.06
JACKSON	207	DAKOTA	60,060,435	0.376687	0.000000	0.376687	226,240.05
JANSEN	101	JEFFERSON	21,063,626	0.449998	0.249245	0.699243	147,286.15
JOHNSON	309	NEMAHA	19,436,353	0.424242	0.000000	0.424242	82,457.32
JOHNSTOWN	47	BROWN	2,177,882	0.499996	0.000000	0.499996	10,889.43
JULIAN	46	NEMAHA	2,282,585	0.499990	0.000000	0.499990	11,412.79
JUNIATA	748	ADAMS	49,264,389	0.500000	0.000000	0.500000	246,323.14
KEARNEY	33,792	BUFFALO	3,336,913,282	0.147457	0.008647	0.156104	5,209,060.56
KENESAW	919	ADAMS	57,404,994	0.330000	0.092287	0.422287	242,414.36

¹ City/Village population per Dept. of Revenue, Research Division December 2023

Table 15 Cities 2023 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
KENNARD	381	WASHINGTON	29,628,015	0.363052	0.000000	0.363052	\$ 107,565.36
KILGORE	63	CHERRY	4,425,728	0.255602	0.000000	0.255602	11,312.31
KIMBALL	2,290	KIMBALL	147,439,939	0.361572	0.000000	0.361572	533,103.23
LA VISTA	16,746	SARPY	2,297,745,364	0.499397	0.040603	0.540000	12,407,825.65
LAMAR	28	CHASE	1,497,923	0.000000	0.000000	0.000000	0.00
LAUREL	972	CEDAR	56,431,817	0.498760	0.000000	0.498760	281,460.20
LAWRENCE	272	NUCKOLLS	9,990,234	0.006882	0.296414	0.303296	30,300.19
LEBANON	46	RED WILLOW	1,114,748	0.450000	0.000000	0.450000	5,016.52
LEIGH	435	COLFAX	29,385,885	0.499999	0.041999	0.541998	159,271.38
LESHARA	108	SAUNDERS	6,047,186	0.334040	0.000000	0.334040	20,200.09
LEWELLEN	175	GARDEN	13,588,360	0.222985	0.000000	0.222985	30,300.29
LEWISTON	55	PAWNEE	1,063,382	0.493896	0.000000	0.493896	5,252.07
LEXINGTON	10,348	DAWSON	525,497,583	0.357194	0.000000	0.357194	1,877,049.98
LIBERTY	37	GAGE	1,332,760	0.470421	0.000000	0.470421	6,269.63
LINCOLN	291,294	LANCASTER	34,150,789,463	0.286220	0.009114	0.295334	100,858,924.29
LINDSAY	283	PLATTE	48,755,384	0.240000	0.208490	0.448490	218,663.43
LINWOOD	94	BUTLER	2,737,093	0.221403	0.000000	0.221403	6,060.09
LITCHFIELD	220	SHERMAN	17,078,289	0.396117	0.000000	0.396117	67,650.34
LODGEPOLE	312	CHEYENNE	17,686,732	0.450000	0.000000	0.450000	79,590.90
LONG PINE	305	BROWN	16,194,506	0.444102	0.000000	0.444102	71,920.63
LOOMIS	392	PHELPS	35,445,900	0.377076	0.000000	0.377076	133,658.35
LORTON	35	OTOE	1,118,790	0.000000	0.000000	0.000000	0.00
LOUISVILLE	1,319	CASS	95,046,863	0.399722	0.083609	0.483331	459,391.86
LOUP CITY	1,053	SHERMAN	65,908,929	0.490409	0.047509	0.537918	354,537.40
LUSHTON	28	YORK	4,652,128	0.054276	0.000000	0.054276	2,525.01
LYMAN	259	SCOTTS BLUFF	11,869,513	0.400193	0.000000	0.400193	47,500.94
LYNCH	194	BOYD	7,101,108	0.450000	0.000000	0.450000	31,955.25
LYONS	824	BURT	47,206,976	0.409903	0.305771	0.715674	337,848.73
MACY	0	THURSTON	487,550	0.000000	0.000000	0.000000	0.00
MADISON	2,283	MADISON	93,046,709	0.371716	0.000000	0.371716	345,870.09
MADRID	242	PERKINS	29,231,675	0.267278	0.000000	0.267278	78,130.08
MAGNET	43	CEDAR	1,900,468	0.450000	0.000000	0.450000	8,552.25
MALCOLM	457	LANCASTER	38,806,897	0.198659	0.092773	0.291432	113,095.78
MALMO	94	SAUNDERS	5,613,184	0.242911	0.000000	0.242911	13,635.04
MANLEY	167	CASS	13,051,511	0.250675	0.000000	0.250675	32,716.97
MARQUETTE	236	HAMILTON	9,965,453	0.455086	0.234435	0.689521	68,714.23
MARTINSBURG	78	DIXON	2,893,298	0.450000	0.000000	0.450000	13,019.98
MASKELL	58	DIXON	2,472,430	0.408505	0.000000	0.408505	10,100.09
MASON CITY	151	CUSTER	7,033,116	0.440153	0.000000	0.440153	30,956.72
MAXWELL	257	LINCOLN	17,629,343	0.368893	0.000000	0.368893	65,033.65
MAYWOOD	262	FRONTIER	16,247,656	0.414687	0.000000	0.414687	67,377.10
MCCOOK	7,446	RED WILLOW	556,893,398	0.340814	0.000000	0.340814	1,897,975.05
MCCOOL JUNCTION	453	YORK	29,516,405	0.104349	0.169397	0.273746	80,800.27
MCGREW	75	SCOTTS BLUFF	4,406,920	0.378446	0.000000	0.378446	16,677.89
MCLEAN	33	PIERCE	1,331,399	0.450000	0.000000	0.450000	5,991.34
MEAD	617	SAUNDERS	45,627,994	0.237574	0.210229	0.447803	204,323.85
MEADOW GROVE	287	MADISON	12,476,431	0.499999	0.000000	0.499999	62,382.27
MELBETA	108	SCOTTS BLUFF	5,211,704	0.271312	0.000000	0.271312	14,140.03
MEMPHIS	109	SAUNDERS	4,568,642	0.243401	0.000000	0.243401	11,120.14
MERNA	343	CUSTER	20,735,785	0.320000	0.000000	0.320000	66,354.75
MERRIMAN	87	CHERRY	3,680,636	0.450000	0.000000	0.450000	16,563.16
MILFORD	2,155	SEWARD	150,655,640	0.436584	0.045468	0.482052	726,239.19
MILLER	129	BUFFALO	7,551,967	0.474068	0.000000	0.474068	35,801.63
MILLIGAN	244	FILLMORE	17,015,101	0.450000	0.000000	0.450000	76,568.20
MINATARE	715	SCOTTS BLUFF	21,171,945	0.446037	0.000000	0.446037	94,435.20
MINDEN	3,118	KEARNEY	241,342,135	0.448438	0.117129	0.565567	1,364,953.85
MITCHELL	1,548	SCOTTS BLUFF	76,343,393	0.395691	0.000000	0.395691	302,084.97
MONOWI	2	BOYD	40,065	0.000000	0.000000	0.000000	0.00
MONROE	296	PLATTE	40,764,699	0.293750	0.058903	0.352653	143,758.20
MOOREFIELD	27	FRONTIER	1,793,037	0.354880	0.000000	0.354880	6,363.13
MORRILL	934	SCOTTS BLUFF	57,315,650	0.450000	0.000000	0.450000	257,920.91
MORSE BLUFF	117	SAUNDERS	6,957,233	0.165715	0.000000	0.165715	11,529.25
MULLEN	500	HOOVER	22,037,440	0.260098	0.000000	0.260098	57,319.47
MURDOCK	270	CASS	21,461,926	0.256062	0.000000	0.256062	54,956.00
MURRAY	480	CASS	31,870,646	0.450000	0.000000	0.450000	143,418.32
NAPER	89	BOYD	1,879,927	0.450000	0.000000	0.450000	8,459.81
NAPONEE	83	FRANKLIN	2,827,389	0.449990	0.000000	0.449990	\$ 12,723.16

¹ City/Village population per Dept. of Revenue, Research Division December 2023

Table 15 Cities 2023 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
NEBRASKA CITY	7,222	OTOE	482,117,260	0.276020	0.126719	0.402739	\$ 1,941,677.54
NEHAWKA	173	CASS	10,276,237	0.449959	0.000000	0.449959	46,239.14
NELIGH	1,536	ANTELOPE	92,690,516	0.670240	0.000000	0.670240	621,250.71
NELSON	456	NUCKOLLS	13,536,649	0.493124	0.000000	0.493124	66,753.20
NEMAHA	114	NEMAHA	4,993,261	0.443988	0.000000	0.443988	22,169.51
NENZEL	17	CHERRY	650,566	0.000000	0.000000	0.000000	0.00
NEWCASTLE	280	DIXON	10,343,189	0.498009	0.000000	0.498009	51,510.43
NEWMAN GROVE	667	MADISON	36,279,498	0.398440	0.000000	0.398440	144,552.25
NEWMAN GROVE	667	PLATTE	548,039	0.398440	0.000000	0.398440	2,183.62
NEWPORT	68	ROCK	2,364,793	0.449991	0.290427	0.740418	17,509.56
NICKERSON	312	DODGE	12,840,727	0.449998	0.000000	0.449998	57,783.19
NIOBRARA	365	KNOX	17,606,582	0.404593	0.184448	0.589041	103,710.47
NORA	21	NUCKOLLS	2,220,729	0.231951	0.000000	0.231951	5,151.01
NORFOLK	25,868	MADISON	2,376,508,910	0.250055	0.043059	0.293114	6,965,891.07
NORMAN	32	KEARNEY	3,464,010	0.114743	0.000000	0.114743	3,974.71
NORTH BEND	1,279	DODGE	111,542,045	0.395745	0.000000	0.395745	441,422.45
NORTH LOUP	254	VALLEY	13,368,499	0.935000	0.000000	0.935000	124,996.04
NORTH PLATTE	23,390	LINCOLN	1,893,217,899	0.338222	0.137388	0.475610	9,004,362.33
OAK	54	NUCKOLLS	1,068,593	0.415874	0.000000	0.415874	4,444.16
OAKDALE	276	ANTELOPE	5,677,667	0.957935	0.000000	0.957935	54,389.02
OAKLAND	1,369	BURT	80,065,604	0.500000	0.200674	0.700674	561,001.10
OBERT	22	CEDAR	1,051,927	0.108977	0.096109	0.205086	2,157.38
OCONTO	138	CUSTER	4,577,128	0.376296	0.000000	0.376296	17,223.78
OCTAVIA	107	BUTLER	3,905,867	0.449990	0.000000	0.449990	17,576.10
ODELL	260	GAGE	13,472,222	0.380000	0.000000	0.380000	51,194.73
OGALLALA	4,878	KEITH	428,382,370	0.347726	0.000000	0.347726	1,489,600.39
OHIOWA	120	FILLMORE	5,984,400	0.449987	0.000000	0.449987	26,929.20
OMAHA	491,841	DOUGLAS	49,920,726,120	0.257400	0.199930	0.457330	228,302,455.14
O'NEILL	3,581	HOLT	213,312,071	0.431346	0.000000	0.431346	920,115.36
ONG	49	CLAY	2,196,792	0.450000	0.000000	0.450000	9,885.71
ORCHARD	363	ANTELOPE	22,957,013	0.499995	0.050000	0.549995	126,263.01
ORD	2,113	VALLEY	211,062,974	0.351004	0.132669	0.483673	1,020,856.24
ORLEANS	341	HARLAN	16,413,619	0.500000	0.000000	0.500000	82,068.97
OSCEOLA	875	POLK	51,315,413	0.481941	0.155943	0.637884	327,333.87
OSHKOSH	809	GARDEN	37,890,618	0.189501	0.129920	0.319421	121,031.30
OSMOND	794	PIERCE	60,515,975	0.450000	0.272655	0.722655	437,322.83
OTOE	161	OTOE	4,174,100	0.450000	0.479145	0.929145	38,783.68
OVERTON	607	DAWSON	28,307,635	0.500000	0.233117	0.733117	207,528.73
OXFORD	718	FURNAS	23,667,453	0.470001	0.087580	0.557581	131,965.84
OXFORD	718	HARLAN	9,444,474	0.409601	0.087580	0.497181	46,956.28
PAGE	166	HOLT	6,191,167	0.450000	0.000000	0.450000	27,860.43
PALISADE	294	HAYES	457,920	0.500000	0.000000	0.500000	2,289.60
PALISADE	294	HITCHCOCK	15,364,498	0.500000	0.000000	0.500000	76,822.75
PALMER	439	MERRICK	22,771,322	0.450000	0.209834	0.659834	150,253.46
PALMYRA	534	OTOE	44,222,638	0.357600	0.000000	0.357600	158,140.27
PANAMA	235	LANCASTER	23,268,678	0.311108	0.000000	0.311108	72,390.77
PAPILLION	25,407	SARPY	3,841,082,273	0.298567	0.102850	0.401417	15,418,757.05
PAWNEE CITY	865	PAWNEE	34,554,443	0.394500	0.276538	0.671038	231,874.63
PAXTON	516	KEITH	37,817,506	0.478450	0.000000	0.478450	180,938.45
PENDER	1,115	THURSTON	85,733,401	0.500000	0.249853	0.749853	642,875.74
PERU	648	NEMAHA	13,326,517	0.417318	0.223097	0.640415	85,345.37
PETERSBURG	332	BOONE	33,003,260	0.295892	0.000000	0.295892	97,654.44
PHILLIPS	320	HAMILTON	19,151,316	0.449997	0.000000	0.449997	86,180.72
PICKRELL	186	GAGE	15,547,273	0.410445	0.000000	0.410445	63,813.19
PIERCE	1,845	PIERCE	126,181,801	0.499957	0.160089	0.660046	832,859.63
PILGER	240	STANTON	23,740,439	0.499999	0.327492	0.827491	196,450.60
PLAINVIEW	1,282	PIERCE	69,406,878	0.498320	0.115127	0.613447	425,776.14
PLATTE CENTER	333	PLATTE	23,476,877	0.500000	0.000000	0.500000	117,384.67
PLATTSMOUTH	6,544	CASS	400,676,244	0.406563	0.028233	0.434796	1,742,127.20
PLEASANT DALE	218	SEWARD	13,244,013	0.400000	0.000000	0.400000	52,976.10
PLEASANTON	361	BUFFALO	29,036,267	0.193579	0.071359	0.264938	76,928.25
PLYMOUTH	364	JEFFERSON	30,720,848	0.366947	0.198861	0.565808	173,821.40
POLK	346	POLK	17,673,983	0.283506	0.141753	0.425259	75,160.65
PONCA	907	DIXON	51,064,517	0.449999	0.026310	0.476309	243,225.50
POTTER	342	CHEYENNE	24,846,551	0.450000	0.000000	0.450000	111,809.91
PRAGUE	291	SAUNDERS	14,720,043	0.491525	0.103771	0.595296	87,628.04

¹ City/Village population per Dept. of Revenue, Research Division December 2023

Table 15 Cities 2023 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
PRIMROSE	55	BOONE	4,693,657	0.445431	0.000000	0.445431	\$ 20,907.19
PROSSER	76	ADAMS	4,460,852	0.331410	0.000000	0.331410	14,783.72
RAGAN	22	HARLAN	3,810,780	0.198778	0.000000	0.198778	7,575.06
RALSTON	6,494	DOUGLAS	577,439,850	0.483640	0.183140	0.666780	3,850,254.14
RANDOLPH	879	CEDAR	49,970,565	0.500000	0.149905	0.649905	324,762.48
RANDOLPH	879	PIERCE	561,234	0.500000	0.149905	0.649905	3,647.51
RAVENNA	1,441	BUFFALO	182,883,660	0.356556	0.000000	0.356556	652,083.48
RAYMOND	159	LANCASTER	16,263,068	0.012421	0.000000	0.012421	2,020.09
RED CLOUD	962	WEBSTER	54,539,739	0.178693	0.148149	0.326842	178,259.42
REPUBLICAN CITY	134	HARLAN	29,178,880	0.230184	0.000000	0.230184	67,165.25
REYNOLDS	57	JEFFERSON	5,600,324	0.273946	0.000000	0.273946	15,341.91
RICHLAND	70	COLFAX	5,762,523	0.248841	0.000000	0.248841	14,339.64
RISING CITY	356	BUTLER	23,333,566	0.450000	0.000000	0.450000	105,001.44
RIVERDALE	247	BUFFALO	19,422,371	0.054602	0.000000	0.054602	10,605.02
RIVERTON	57	FRANKLIN	1,279,214	0.499995	0.000000	0.499995	6,396.31
ROCA	201	LANCASTER	21,989,906	0.419163	0.000000	0.419163	92,173.60
ROCKVILLE	89	SHERMAN	3,832,372	0.287548	0.000000	0.287548	11,019.97
ROGERS	82	COLFAX	4,603,640	0.450000	0.000000	0.450000	20,716.44
ROSALIE	159	THURSTON	3,781,811	1.049992	0.000000	1.049992	39,708.98
ROSELAND	263	ADAMS	19,673,080	0.247629	0.000000	0.247629	48,716.44
ROYAL	58	ANTELOPE	1,878,728	0.499966	0.000000	0.499966	9,393.14
RULO	145	RICHARDSON	6,717,586	0.462000	0.000000	0.462000	31,035.51
RUSHVILLE	816	SHERIDAN	35,938,323	0.500000	0.000000	0.500000	179,692.40
RUSKIN	105	NUCKOLLS	7,738,307	0.652598	0.000000	0.652598	50,500.33
SALEM	83	RICHARDSON	3,311,233	0.332203	0.000000	0.332203	11,000.21
SANTEE	424	KNOX	352,585	0.000000	0.000000	0.000000	0.00
SARGENT	500	CUSTER	25,412,595	0.237253	0.156163	0.393416	99,977.87
SARONVILLE	35	CLAY	5,746,007	0.123042	0.000000	0.123042	7,070.08
SCHUYLER	6,547	COLFAX	293,540,826	0.449095	0.039353	0.488448	1,433,797.24
SCOTIA	301	GREELEY	14,801,783	0.950000	0.000000	0.950000	140,617.50
SCOTTSBLUFF	14,436	SCOTTS BLUFF	1,090,619,029	0.204600	0.000000	0.204600	2,231,411.08
SCRIBNER	843	DODGE	54,712,150	0.450000	0.000000	0.450000	246,205.02
SEWARD	7,643	SEWARD	671,068,166	0.299000	0.000000	0.299000	2,006,495.61
SHELBY	710	POLK	49,204,493	0.357002	0.000000	0.357002	175,661.51
SHELTON	1,034	BUFFALO	70,985,074	0.499964	0.178875	0.678839	481,875.25
SHELTON	1,034	HALL	402,894	0.499964	0.178875	0.678839	2,735.00
SHICKLEY	347	FILLMORE	20,441,103	0.450000	0.000000	0.450000	91,985.26
SHOLES	16	WAYNE	1,284,844	0.000000	0.000000	0.000000	0.00
SHUBERT	163	RICHARDSON	4,635,325	0.430327	0.000000	0.430327	19,947.32
SIDNEY	6,410	CHEYENNE	491,835,881	0.313543	0.231078	0.544621	2,678,645.90
SILVER CREEK	320	MERRICK	20,320,525	0.500000	0.000000	0.500000	101,603.02
SMITHFIELD	60	GOSPER	1,712,412	0.265240	0.139452	0.404692	6,930.06
SNYDER	254	DODGE	24,566,050	0.499995	0.000000	0.499995	122,829.19
SOUTH BEND	92	CASS	7,039,765	0.000000	0.000000	0.000000	0.00
SOUTH SIOUX CITY	14,043	DAKOTA	1,010,630,973	0.409400	0.000000	0.409400	4,137,528.21
SPALDING	408	GREELEY	28,911,077	0.500000	0.000000	0.500000	144,556.02
SPENCER	408	BOYD	19,156,282	0.497448	0.000000	0.497448	95,293.19
SPRAGUE	136	LANCASTER	12,763,749	0.097243	0.000000	0.097243	12,411.91
SPRINGFIELD	1,501	SARPY	239,949,256	0.475924	0.063212	0.539136	1,293,653.00
SPRINGVIEW	238	KEYA PAHA	11,832,140	0.499881	0.000000	0.499881	59,147.26
ST EDWARD	725	BOONE	38,388,119	0.340694	0.000000	0.340694	130,786.60
ST HELENA	89	CEDAR	3,861,887	0.450000	0.000000	0.450000	17,378.65
ST PAUL	2,416	HOWARD	169,166,151	0.435635	0.080004	0.515639	872,288.51
STAMFORD	158	HARLAN	3,667,707	0.494293	0.000000	0.494293	18,129.24
STANTON	1,520	STANTON	88,792,191	0.292080	0.000000	0.292080	259,345.00
STAPLEHURST	236	SEWARD	9,357,407	0.450000	0.000000	0.450000	42,108.53
STAPLETON	267	LOGAN	11,833,786	0.495084	0.000000	0.495084	58,587.50
STEELE CITY	44	JEFFERSON	3,189,430	0.330278	0.000000	0.330278	10,534.07
STEINAUER	59	PAWNEE	2,343,176	0.345220	0.000000	0.345220	8,089.27
STELLA	145	RICHARDSON	5,575,610	0.307948	0.000000	0.307948	17,170.12
STERLING	480	JOHNSON	33,645,056	0.386827	0.000000	0.386827	130,148.29
STOCKHAM	32	HAMILTON	1,391,506	0.000000	0.000000	0.000000	0.00
STOCKVILLE	25	FRONTIER	1,346,027	0.449966	0.000000	0.449966	6,056.71
STRANG	30	FILLMORE	2,035,226	0.260536	0.000000	0.260536	5,302.58
STRATTON	310	HITCHCOCK	18,916,453	0.449993	0.000000	0.449993	85,123.40
STROMSBURG	1,143	POLK	70,795,411	0.307704	0.000000	0.307704	217,840.97
STUART	486	HOLT	38,331,091	0.449876	0.000000	0.449876	172,442.56
SUMNER	252	DAWSON	9,535,322	0.500000	0.000000	0.500000	47,676.82
SUPERIOR	1,825	NUCKOLLS	94,062,077	0.371521	0.000000	0.371521	\$ 349,462.00

¹ City/Village population per Dept. of Revenue, Research Division December 2023

Table 15 Cities 2023 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
SURPRISE	37	BUTLER	2,386,352	0.370021	0.000000	0.370021	\$ 8,830.09
SUTHERLAND	1,313	LINCOLN	93,079,461	0.432418	0.000000	0.432418	396,386.90
SUTTON	1,447	CLAY	131,904,589	0.409163	0.483689	0.892852	1,177,715.17
SWANTON	82	SALINE	5,587,533	0.499988	0.187489	0.687477	38,413.25
SYRACUSE	1,941	OTOE	158,229,759	0.481278	0.000000	0.481278	761,525.49
TABLE ROCK	233	PAWNEE	11,955,744	0.350943	0.000000	0.350943	41,958.24
TALMAGE	198	OTOE	9,587,550	0.431914	0.000000	0.431914	41,409.99
TARNOV	52	PLATTE	2,308,725	0.050284	0.000000	0.050284	1,160.95
TAYLOR	141	LOUP	7,572,751	0.500000	0.132100	0.632100	47,867.74
TECUMSEH	1,694	JOHNSON	87,316,945	0.338415	0.245689	0.584104	510,022.88
TEKAMAH	1,714	BURT	115,935,801	0.450000	0.376907	0.826907	958,682.65
TERRYTOWN	1,057	SCOTTS BLUFF	32,885,982	0.353123	0.000000	0.353123	116,128.24
THAYER	44	YORK	3,636,685	0.120350	0.000000	0.120350	4,376.81
THEDFORD	208	THOMAS	11,387,713	0.377262	0.000000	0.377262	42,961.81
THURSTON	116	THURSTON	7,751,041	0.450000	0.000000	0.450000	34,879.77
TILDEN	992	ANTELOPE	18,181,688	0.449959	0.240673	0.690632	125,568.97
TILDEN	992	MADISON	34,862,521	0.449959	0.240673	0.690632	240,772.11
TOBIAS	114	SALINE	2,651,782	0.449986	0.000000	0.449986	11,933.00
TRENTON	516	HITCHCOCK	20,077,457	0.500000	0.000000	0.500000	100,387.76
TRUMBULL	194	ADAMS	269,951	0.192274	0.102215	0.294489	794.98
TRUMBULL	194	CLAY	14,894,238	0.192274	0.102215	0.294489	43,862.02
UEHLING	241	DODGE	16,926,348	0.342399	0.161798	0.504197	85,342.30
ULYSSES	196	BUTLER	7,519,501	0.443049	0.000000	0.443049	33,315.42
UNADILLA	307	OTOE	21,748,965	0.310571	0.235675	0.546246	118,803.07
UNION	195	CASS	12,078,506	0.500000	0.000000	0.500000	60,392.82
UPLAND	125	FRANKLIN	4,507,912	0.450000	0.399091	0.849091	38,276.59
UTICA	840	SEWARD	62,689,657	0.334588	0.092434	0.427022	267,699.22
VALENTINE	2,633	CHERRY	228,945,451	0.191771	0.000000	0.191771	439,052.73
VALLEY	3,037	DOUGLAS	696,701,915	0.254600	0.055450	0.310050	2,160,125.11
VALPARAISO	595	SAUNDERS	57,219,741	0.230000	0.000000	0.230000	131,605.71
VENANGO	157	PERKINS	12,879,320	0.410138	0.000000	0.410138	52,823.29
VERDEL	38	KNOX	1,316,454	0.450000	0.000000	0.450000	5,924.13
VERDIGRE	554	KNOX	23,135,973	0.495000	0.196274	0.691274	159,933.61
VERDON	164	RICHARDSON	6,066,747	0.407702	0.107141	0.514843	31,234.43
VIRGINIA	74	GAGE	4,418,823	0.450000	0.000000	0.450000	19,884.81
WACO	296	YORK	19,877,473	0.402839	0.118405	0.521244	103,610.29
WAHOO	4,818	SAUNDERS	423,093,253	0.463077	0.047761	0.510838	2,161,323.75
WAKEFIELD	1,522	DIXON	77,678,021	0.441053	0.000000	0.441053	342,601.97
WAKEFIELD	1,522	WAYNE	31,865,318	0.441053	0.000000	0.441053	140,543.21
WALLACE	318	LINCOLN	14,653,433	0.499712	0.241240	0.740952	108,575.36
WALTHILL	682	THURSTON	7,947,891	0.397653	0.959194	1.356847	107,841.53
WASHINGTON	129	WASHINGTON	11,865,501	0.318351	0.000000	0.318351	37,774.06
WATERBURY	72	DIXON	2,341,496	0.244574	0.000000	0.244574	5,726.70
WATERLOO	935	DOUGLAS	124,160,790	0.269450	0.222650	0.492100	610,995.26
WAUNETA	549	CHASE	28,592,259	0.449999	0.000000	0.449999	128,665.12
WAUSA	592	KNOX	27,823,574	0.500000	0.000000	0.500000	139,118.53
WAVERLY	4,279	LANCASTER	506,920,476	0.187662	0.153594	0.341256	1,729,897.06
WAYNE	5,973	WAYNE	329,405,450	0.326967	0.031234	0.358201	1,179,935.64
WEEPING WATER	1,029	CASS	77,492,928	0.405511	0.000000	0.405511	314,243.11
WELLFLEET	72	LINCOLN	2,699,369	0.148183	0.000000	0.148183	4,000.11
WEST POINT	3,500	CUMING	337,374,932	0.369533	0.000000	0.369533	1,246,714.73
WESTERN	227	SALINE	9,681,125	0.499990	0.000000	0.499990	48,405.12
WESTON	250	SAUNDERS	18,829,536	0.287791	0.000000	0.287791	54,189.78
WHITNEY	62	DAWES	2,983,167	0.121884	0.000000	0.121884	3,636.03
WILBER	1,937	SALINE	127,178,552	0.286764	0.034641	0.321405	408,759.05
WILCOX	330	KEARNEY	19,242,605	0.450000	0.000000	0.450000	86,592.07
WILSONVILLE	75	FURNAS	2,538,167	0.447666	0.000000	0.447666	11,362.77
WINNEBAGO	916	THURSTON	20,486,226	0.498036	0.000000	0.498036	102,029.15
WINNETOON	54	KNOX	2,254,407	0.335957	0.000000	0.335957	7,573.91
WINSIDE	379	WAYNE	20,134,314	0.356059	0.215801	0.571860	115,140.50
WINSLOW	19	DODGE	1,814,573	0.449993	2.359720	2.809713	50,984.35
WISNER	1,239	CUMING	90,793,730	0.380994	0.000000	0.380994	345,920.17
WOLBACH	224	GREELEY	11,258,518	0.750000	0.250000	1.000000	112,585.75
WOOD LAKE	46	CHERRY	2,837,870	0.379464	0.000000	0.379464	10,768.96
WOOD RIVER	1,172	HALL	116,582,998	0.500000	0.111000	0.611000	712,323.08
WYMORE	1,377	GAGE	42,745,242	0.443758	0.411871	0.855629	365,742.51
WYNOT	216	CEDAR	10,354,617	0.429181	0.000000	0.429181	44,440.17
YORK	8,071	YORK	684,583,733	0.285000	0.000000	0.285000	1,951,065.57
YUTAN	1,347	SAUNDERS	86,598,776	0.230361	0.156482	0.386843	335,002.05
State Totals	1,544,206		147,419,045,736				\$ 587,743,365.52

¹ City/Village population per Dept. of Revenue, Research Division December 2023

NE Dept. of Revenue Property Assessment Division NRD data for Annual Rpt table 16

source: 2023 CTL

NATURAL RESOURCE DISTRICT	2023 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>CENTRAL PLATTE:</u>						
BUFFALO	6,257,201,143	0.023380	0.000000	0.000000	0.023380	\$ 1,462,935.82
CUSTER	274,232,681	0.023380	0.000000	0.000000	0.023380	64,115.51
DAWSON	3,820,698,077	0.023380	0.000000	0.000000	0.023380	893,280.51
FRONTIER	87,399,307	0.023380	0.000000	0.000000	0.023380	20,434.24
HALL	6,963,617,092	0.023380	0.000000	0.000000	0.023380	1,628,096.47
HAMILTON	242,751,922	0.023380	0.000000	0.000000	0.023380	56,755.66
HOWARD	191,239,141	0.023380	0.000000	0.000000	0.023380	44,711.80
MERRICK	1,923,885,260	0.023380	0.000000	0.000000	0.023380	449,805.32
NANCE	100,037,059	0.023380	0.000000	0.000000	0.023380	23,388.73
PLATTE	123,241,273	0.023380	0.000000	0.000000	0.023380	28,814.03
POLK	658,543,287	0.023380	0.000000	0.000000	0.023380	153,967.48
CENTRAL PLATTE TOTAL	20,642,846,242					\$ 4,826,305.57
<u>LEWIS & CLARK:</u>						
CEDAR	1,957,997,505	0.027643	0.000000	0.000000	0.027643	541,250.17
DIXON	1,075,928,399	0.027643	0.000000	0.000000	0.027643	297,419.57
KNOX	1,484,021,034	0.027643	0.000000	0.000000	0.027643	410,228.75
LEWIS & CLARK TOTAL	4,517,946,938					\$ 1,248,898.49
<u>LITTLE BLUE:</u>						
ADAMS	3,765,988,986	0.017509	0.000000	0.000000	0.017509	659,394.70
CLAY	1,235,598,928	0.017509	0.000000	0.000000	0.017509	216,341.12
FILLMORE	555,890,839	0.017509	0.000000	0.000000	0.017509	97,331.07
JEFFERSON	1,111,709,705	0.017509	0.000000	0.000000	0.017509	194,649.17
NUCKOLLS	821,029,093	0.017509	0.000000	0.000000	0.017509	143,754.37
THAYER	2,104,114,379	0.017509	0.000000	0.000000	0.017509	368,412.53
WEBSTER	384,626,281	0.017509	0.000000	0.000000	0.017509	67,344.46
LITTLE BLUE TOTAL	9,978,958,211					\$ 1,747,227.42
<u>LOWER BIG BLUE:</u>						
GAGE	3,333,514,401	0.038029	0.000000	0.000000	0.038029	1,267,704.23
JEFFERSON	940,727,470	0.038029	0.000000	0.000000	0.038029	357,749.72
PAWNEE	196,163,510	0.038029	0.000000	0.000000	0.038029	74,599.37
SALINE	2,355,726,006	0.038029	0.000000	0.000000	0.038029	895,860.47
LOWER BIG BLUE TOTAL	6,826,131,387					\$ 2,595,913.79
<u>LOWER ELKHORN:</u>						
ANTELOPE	28,150,178	0.022586	0.000000	0.000000	0.022586	6,358.08
BURT	1,049,478,686	0.022586	0.000000	0.000000	0.022586	237,037.28
CEDAR	866,137,703	0.022586	0.000000	0.000000	0.022586	195,626.06
COLFAX	1,179,981,606	0.022586	0.000000	0.000000	0.022586	266,511.18
CUMING	3,078,870,467	0.022586	0.000000	0.000000	0.022586	695,394.39
DAKOTA	16,924,495	0.022586	0.000000	0.000000	0.022586	3,822.58
DIXON	652,395,200	0.022586	0.000000	0.000000	0.022586	147,350.26
DODGE	1,820,311,743	0.022586	0.000000	0.000000	0.022586	411,138.81
KNOX	297,615,893	0.022586	0.000000	0.000000	0.022586	67,219.66
MADISON	4,947,505,892	0.022586	0.000000	0.000000	0.022586	1,117,453.75
PIERCE	2,262,285,658	0.022586	0.000000	0.000000	0.022586	510,960.37
PLATTE	732,182,099	0.022586	0.000000	0.000000	0.022586	165,370.81
STANTON	1,774,464,439	0.022586	0.000000	0.000000	0.022586	400,781.15
THURSTON	579,171,287	0.022586	0.000000	0.000000	0.022586	130,811.79
WAYNE	2,405,810,399	0.022586	0.000000	0.000000	0.022586	543,377.23
LOWER ELKHORN TOTAL	21,691,285,745					\$ 4,899,213.40

NE Dept. of Revenue Property Assessment Division NRD data for Annual Rpt table 16

source: 2023 CTL

NATURAL RESOURCE DISTRICT	2023 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>LOWER LOUP:</u>						
BOONE	2,209,834,210	0.036169	0.000000	0.000000	0.036169	799,275.74
BUFFALO	1,078,002,296	0.036170	0.000000	0.000000	0.036170	389,914.27
BUTLER	34,736,888	0.036170	0.000000	0.000000	0.036170	12,564.40
CUSTER	3,270,181,972	0.036170	0.000000	0.000000	0.036170	1,182,827.08
GARFIELD	508,502,285	0.036170	0.000000	0.000000	0.036170	183,926.74
GREELEY	1,057,268,842	0.036170	0.000000	0.000000	0.036170	382,414.79
HALL	7,292,574	0.036170	0.000000	0.000000	0.036170	2,637.76
HOWARD	1,359,281,184	0.036170	0.000000	0.000000	0.036170	491,653.04
LOUP	359,535,976	0.036200	0.000000	0.000000	0.036200	130,152.44
MERRICK	93,230,629	0.036170	0.000000	0.000000	0.036170	33,721.60
NANCE	1,026,075,222	0.036169	0.000000	0.000000	0.036169	371,121.86
PLATTE	4,303,566,862	0.036170	0.000000	0.000000	0.036170	1,556,602.08
ROCK	100,601,288	0.036170	0.000000	0.000000	0.036170	36,387.63
SHERMAN	1,003,162,422	0.036170	0.000000	0.000000	0.036170	362,844.43
VALLEY	1,081,243,724	0.036169	0.000000	0.000000	0.036169	391,075.97
WHEELER	575,998,352	0.036170	0.000000	0.000000	0.036170	208,339.05
LOWER LOUP TOTAL	18,068,514,726					\$ 6,535,458.88
<u>LOWER NIOBRARA:</u>						
BOYD	608,156,267	0.031702	0.000000	0.000000	0.031702	\$ 192,798.45
HOLT	1,315,330,831	0.031702	0.000000	0.000000	0.031702	416,988.06
KEYA PAHA	374,736,984	0.031702	0.000000	0.000000	0.031702	118,799.47
KNOX	663,211,301	0.031702	0.000000	0.000000	0.031702	210,251.86
ROCK	96,715,906	0.031702	0.000000	0.000000	0.031702	30,660.98
LOWER NIOBRARA TOTAL	3,058,151,289					\$ 969,498.82
<u>LOWER PLATTE NORTH:</u>						
BOONE	299,732,049	0.028652	0.000000	0.000000	0.028652	85,879.26
BUTLER	1,295,180,188	0.028652	0.000000	0.000000	0.028652	371,095.62
COLFAX	1,115,647,678	0.028652	0.000000	0.000000	0.028652	319,655.62
DODGE	3,717,577,415	0.028652	0.000000	0.000000	0.028652	1,065,167.46
MADISON	168,753,314	0.028652	0.000000	0.000000	0.028652	48,351.77
PLATTE	1,407,943,158	0.028652	0.000000	0.000000	0.028652	403,404.70
SAUNDERS	4,144,717,127	0.028652	0.000000	0.000000	0.028652	1,187,552.15
LOWER PLATTE NORTH TOTAL	12,149,550,929					\$ 3,481,106.58
<u>LOWER PLATTE SOUTH:</u>						
BUTLER	218,115,353	0.022525	0.000000	0.000000	0.022525	49,130.56
CASS	4,370,828,834	0.022525	0.000000	0.000000	0.022525	984,531.86
LANCASTER	40,497,324,848	0.022525	0.000000	0.000000	0.022525	9,122,022.42
OTOE	180,128,723	0.022525	0.000000	0.000000	0.022525	40,574.30
SAUNDERS	954,290,964	0.022525	0.000000	0.000000	0.022525	214,956.14
SEWARD	482,794,080	0.022525	0.000000	0.000000	0.022525	108,750.12
LOWER PLATTE SOUTH TOTAL	46,703,482,802					\$ 10,519,965.40
<u>LOWER REPUBLICAN:</u>						
FRANKLIN	1,069,769,763	0.030415	0.000000	0.000000	0.030415	325,371.00
FURNAS	1,140,395,872	0.030415	0.000000	0.000000	0.030415	346,851.57
HARLAN	1,198,612,027	0.030415	0.000000	0.000000	0.030415	364,560.66
NUCKOLLS	381,606,245	0.030415	0.000000	0.000000	0.030415	116,065.52
WEBSTER	814,587,497	0.030415	0.000000	0.000000	0.030415	247,757.26
LOWER REPUBLICAN TOTAL	4,604,971,404					\$ 1,400,606.01

NE Dept. of Revenue Property Assessment Division NRD data for Annual Rpt table 16

source: 2023 CTL

NATURAL RESOURCE DISTRICT	2023 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>MIDDLE NIOBRARA:</u>						
BROWN	737,845,174	0.036574	0.000815	0.000000	0.037389	275,873.41
CHERRY	1,639,876,498	0.036574	0.000815	0.000000	0.037389	613,136.71
KEYA PAHA	191,190,705	0.036574	0.000815	0.000000	0.037389	71,484.53
ROCK	73,311,871	0.036574	0.000815	0.000000	0.037389	27,410.55
MIDDLE NIOBRARA TOTAL	2,642,224,248					\$ 987,905.20
<u>MIDDLE REPUBLICAN:</u>						
FRONTIER	913,332,791	0.032429	0.000000	0.000000	0.032429	296,186.71
HAYES	546,850,421	0.032429	0.000000	0.000000	0.032429	177,338.73
HITCHCOCK	820,239,115	0.032429	0.000000	0.000000	0.032429	265,995.86
LINCOLN	665,035,881	0.032429	0.000000	0.000000	0.032429	215,666.19
RED WILLOW	1,502,534,569	0.032429	0.000000	0.000000	0.032429	487,257.77
MIDDLE REPUBLICAN TOTAL	4,447,992,777					\$ 1,442,445.26
<u>NEMAHA:</u>						
CASS	164,500,438	0.029996	0.000000	0.000000	0.029996	49,343.65
GAGE	434,104,076	0.029996	0.000000	0.000000	0.029996	130,214.20
JOHNSON	1,032,574,419	0.029996	0.000000	0.000000	0.029996	309,733.54
LANCASTER	827,961,582	0.029996	0.000000	0.000000	0.029996	248,355.36
NEMAHA	1,386,498,636	0.029996	0.000000	0.000000	0.029996	415,897.69
OTOE	2,709,634,785	0.029996	0.000000	0.000000	0.029996	812,788.71
PAWNEE	641,774,307	0.029996	0.000000	0.000000	0.029996	192,507.49
RICHARDSON	1,674,666,665	0.029996	0.000000	0.000000	0.029996	502,334.30
NEMAHA TOTAL	8,871,714,908					\$ 2,661,174.94
<u>NORTH PLATTE:</u>						
BANNER	299,552,877	0.047350	0.000000	0.000000	0.047350	141,838.51
GARDEN	841,080,566	0.047350	0.000000	0.000000	0.047350	398,253.05
MORRILL	1,259,702,714	0.047350	0.000000	0.000000	0.047350	596,470.12
SCOTTS BLUFF	3,612,124,368	0.047350	0.000000	0.000000	0.047350	1,710,343.66
SIOUX	254,659,445	0.047350	0.000000	0.000000	0.047350	120,581.53
NORTH PLATTE TOTAL	6,267,119,970					\$ 2,967,486.87
<u>PAPIO-MISSOURI RIVER:</u>						
BURT	1,126,386,618	0.024728	0.000000	0.006596	0.031324	\$ 352,834.04
DAKOTA	2,396,093,573	0.024728	0.000000	0.006596	0.031324	750,553.19
DODGE	4,843,778	0.024728	0.000000	0.006596	0.031324	1,517.24
DOUGLAS	64,906,016,185	0.024730	0.000000	0.006590	0.031320	20,328,562.74
SARPY	24,849,499,115	0.024728	0.000000	0.006596	0.031324	7,783,861.93
THURSTON	568,301,140	0.024728	0.000000	0.006596	0.031324	178,014.87
WASHINGTON	4,363,093,451	0.024728	0.000000	0.006596	0.031324	1,366,697.45
PAPIO-MISSOURI RIVER TOTAL	98,214,233,860					\$ 30,762,041.46
<u>SOUTH-PLATTE:</u>						
CHEYENNE	1,537,261,704	0.047342	0.000000	0.000000	0.047342	727,771.83
DEUEL	452,742,788	0.047342	0.000000	0.000000	0.047342	214,337.53
KIMBALL	789,864,372	0.047342	0.000000	0.000000	0.047342	373,938.65
SOUTH-PLATTE TOTAL	2,779,868,864					\$ 1,316,048.01
<u>TRI-BASIN:</u>						
GOSPER	994,967,495	0.024764	0.000000	0.000000	0.024764	246,394.08
KEARNEY	2,106,353,938	0.024764	0.000000	0.000000	0.024764	521,617.87
PHELPS	2,466,167,214	0.024764	0.000000	0.000000	0.024764	610,722.44
TRI-BASIN TOTAL	5,567,488,647					\$ 1,378,734.39

NE Dept. of Revenue Property Assessment Division NRD data for Annual Rpt table 16

source: 2023 CTL

NATURAL RESOURCE DISTRICT	2023 NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>TWIN PLATTE:</u>						
ARTHUR	265,114,508	0.019036	0.000000	0.000000	0.019036	50,467.25
KEITH	2,289,973,895	0.019036	0.000000	0.000000	0.019036	435,919.42
LINCOLN	5,107,698,670	0.019036	0.000000	0.000000	0.019036	972,312.51
MCPHERSON	230,184,727	0.019036	0.000000	0.000000	0.019036	43,818.77
TWIN PLATTE TOTAL	7,892,971,800					\$ 1,502,517.95
<u>UPPER BIG BLUE:</u>						
ADAMS	859,731,959	0.021097	0.000000	0.000000	0.021097	181,378.91
BUTLER	1,194,094,905	0.021097	0.000000	0.000000	0.021097	251,918.55
CLAY	1,108,525,738	0.021097	0.000000	0.000000	0.021097	233,866.14
FILLMORE	1,972,823,700	0.021097	0.000000	0.000000	0.021097	416,206.88
HAMILTON	3,019,860,648	0.021097	0.000000	0.000000	0.021097	637,100.61
POLK	1,293,088,904	0.021097	0.000000	0.000000	0.021097	272,803.68
SALINE	255,668,182	0.021097	0.000000	0.000000	0.021097	53,938.33
SEWARD	3,120,767,153	0.021097	0.000000	0.000000	0.021097	658,393.62
YORK	3,701,179,998	0.021097	0.000000	0.000000	0.021097	780,844.28
UPPER BIG BLUE TOTAL	16,525,741,187					\$ 3,486,451.00
<u>UPPER ELKHORN:</u>						
ANTELOPE	2,729,317,957	0.019528	0.000000	0.000000	0.019528	532,982.04
HOLT	1,763,102,971	0.019528	0.000000	0.000000	0.019528	344,304.76
ROCK	424,777,999	0.019528	0.000000	0.000000	0.019528	82,950.60
WHEELER	148,057,540	0.019528	0.000000	0.000000	0.019528	28,912.84
UPPER ELKHORN TOTAL	5,065,256,467					\$ 989,150.24
<u>UPPER LOUP:</u>						
BLAINE	356,945,039	0.012792	0.000000	0.000000	0.012792	45,660.78
BROWN	294,340,683	0.012792	0.000000	0.000000	0.012792	37,652.15
CHERRY	765,128,496	0.012792	0.000000	0.000000	0.012792	97,875.46
GRANT	368,674,440	0.012792	0.000000	0.000000	0.012792	47,160.99
HOOKER	397,643,762	0.012792	0.000000	0.000000	0.012792	50,866.99
LOGAN	382,649,519	0.012792	0.000000	0.000000	0.012792	48,948.75
MCPHERSON	120,494,136	0.012792	0.000000	0.000000	0.012792	15,413.61
THOMAS	384,833,371	0.012792	0.000000	0.000000	0.012792	49,227.74
UPPER LOUP TOTAL	3,070,709,446					\$ 392,806.47
<u>UPPER NIOBRARA-WHITE:</u>						
BOX BUTTE	1,659,509,240	0.014110	0.000000	0.000000	0.014110	234,156.66
DAWES	1,109,862,504	0.014110	0.000000	0.000000	0.014110	156,601.57
SHERIDAN	1,281,136,976	0.014110	0.000000	0.000000	0.014110	180,769.01
SIOUX	440,224,064	0.014110	0.000000	0.000000	0.014110	62,115.93
UPPER NIOBRARA-WHITE TOTAL	4,490,732,784					\$ 633,643.17
<u>UPPER REPUBLICAN:</u>						
CHASE	1,544,632,498	0.044994	0.010000	0.000000	0.054994	849,460.49
DUNDY	953,922,860	0.044994	0.010000	0.000000	0.054994	524,601.69
PERKINS	1,425,546,560	0.044994	0.010000	0.000000	0.054994	783,966.66
UPPER REPUBLICAN TOTAL	3,924,101,918					\$ 2,158,028.84
STATE TOTALS (23 NRD's)	318,001,996,549					\$88,902,628.16

Table 17 Educational Service Units (ESU) 2023

source: 2023 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<i>ESU 1</i>						
ANTELOPE	134,667,080	0.015000	-	-	0.015000	20,200.11
CEDAR	2,824,135,208	0.015000	-	-	0.015000	423,621.19
CUMING	171,220,027	0.015000	-	-	0.015000	25,683.03
DAKOTA	2,413,018,069	0.015000	-	-	0.015000	361,953.45
DIXON	1,728,323,598	0.015000	-	-	0.015000	259,249.32
HOLT	1,669,326	0.015000	-	-	0.015000	250.39
KNOX	2,365,851,950	0.015000	-	-	0.015000	354,879.12
PIERCE	218,270,954	0.015000	-	-	0.015000	32,740.66
STANTON	2,140,184	0.015000	-	-	0.015000	321.04
THURSTON	943,227,276	0.015000	-	-	0.015000	141,484.54
WAYNE	2,178,320,166	0.015000	-	-	0.015000	326,748.33
ESU 1 Total	12,980,843,838					\$ 1,947,131.18
<i>ESU 2</i>						
BURT	2,175,865,301	0.015000	-	-	0.015000	326,383.97
BUTLER	976,173	0.015000	-	-	0.015000	146.42
CASS	296,573,613	0.015000	-	-	0.015000	44,486.25
COLFAX	5,421,186	0.015000	-	-	0.015000	813.17
CUMING	2,682,630,102	0.015000	-	-	0.015000	402,395.94
DODGE	5,236,888,688	0.015000	-	-	0.015000	785,543.24
DOUGLAS	49,732,445	0.015000	-	-	0.015000	7,459.98
LANCASTER	545,552,939	0.015000	-	-	0.015000	81,833.59
SARPY	861,837	0.015000	-	-	0.015000	129.27
SAUNDERS	4,716,708,786	0.015000	-	-	0.015000	707,514.73
SEWARD	10,816,303	0.015000	-	-	0.015000	1,622.46
STANTON	295,022,758	0.015000	-	-	0.015000	44,253.52
THURSTON	204,245,151	0.015000	-	-	0.015000	30,636.90
WASHINGTON	343,500,736	0.015000	-	-	0.015000	51,525.17
WAYNE	26,521,939	0.015000	-	-	0.015000	3,978.29
ESU 2 Total	16,591,317,957					\$ 2,488,722.90
<i>ESU 3</i>						
CASS	3,646,093,502	0.015000	-	-	0.015000	546,915.19
DODGE	60,720,243	0.015000	-	-	0.015000	9,108.16
DOUGLAS	34,130,593,710	0.015000	-	-	0.015000	5,119,799.36
OTOE	30,133,810	0.015000	-	-	0.015000	4,520.08
SARPY	23,489,056,873	0.015000	-	-	0.015000	3,523,358.31
WASHINGTON	4,019,592,717	0.015000	-	-	0.015000	602,940.73
ESU 3 Total	65,376,190,855					\$ 9,806,641.83
<i>ESU 4</i>						
CASS	162,832,797	0.015000	-	-	0.015000	24,424.70
GAGE	125,227,813	0.015000	-	-	0.015000	18,784.10
JOHNSON	1,006,185,414	0.015000	-	-	0.015000	150,929.90
LANCASTER	364,421,777	0.015000	-	-	0.015000	54,663.27
NEMAHA	1,386,498,636	0.015000	-	-	0.015000	207,977.87
OTOE	2,747,197,023	0.015000	-	-	0.015000	412,085.08
PAWNEE	835,847,206	0.015000	-	-	0.015000	125,377.27
RICHARDSON	1,674,666,665	0.015000	-	-	0.015000	251,200.71
ESU 4 Total	8,302,877,331					\$ 1,245,442.90

Table 17 Educational Service Units (ESU) 2023

source: 2023 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<u>ESU 5</u>						
CLAY	7,248,199	0.015000	-	-	0.015000	1,087.26
FILLMORE	170,454,902	0.015000	-	-	0.015000	25,568.24
GAGE	3,281,083,787	0.015000	-	-	0.015000	492,164.05
JEFFERSON	2,052,437,174	0.015000	-	-	0.015000	307,865.82
JOHNSON	26,389,003	0.015000	-	-	0.015000	3,958.40
LANCASTER	3,084,223	0.015000	-	-	0.015000	462.64
NUCKOLLS	341,268,168	0.015000	-	-	0.015000	51,190.29
OTOE	4,301,872	0.015000	-	-	0.015000	645.30
PAWNEE	2,090,610	0.015000	-	-	0.015000	313.59
SALINE	411,832,946	0.015000	-	-	0.015000	61,775.17
THAYER	2,086,507,246	0.015000	-	-	0.015000	312,979.01
ESU 5 Total	8,386,698,130					\$ 1,258,009.77
<u>ESU 6</u>						
BUTLER	116,571,564	0.015000	-	0.000572	0.015572	18,152.56
CASS	429,829,357	0.015000	-	0.000572	0.015572	66,933.16
CLAY	86,882,117	0.015000	-	0.000572	0.015572	13,529.28
FILLMORE	2,156,779,295	0.015000	-	0.000572	0.015572	335,854.22
GAGE	361,306,875	0.015000	-	0.000572	0.015572	56,262.74
HAMILTON	172,078,149	0.015000	-	0.000572	0.015572	26,796.09
LANCASTER	5,229,737,304	0.015000	-	0.000572	0.015572	814,379.55
OTOE	108,130,806	0.015000	-	0.000572	0.015572	16,838.38
POLK	50,462,923	0.015000	-	0.000572	0.015572	7,858.07
SALINE	2,199,561,242	0.015000	-	0.000572	0.015572	342,516.20
SAUNDERS	13,001,572	0.015000	-	0.000572	0.015572	2,024.63
SEWARD	3,502,766,038	0.015000	-	0.000572	0.015572	545,461.94
THAYER	16,911,960	0.015000	-	0.000572	0.015572	2,633.54
YORK	3,239,264,965	0.015000	-	0.000572	0.015572	504,428.12
ESU 6 Total	17,683,284,167					\$ 2,753,668.48
<u>ESU 7</u>						
ANTELOPE	5,646,798	0.015000	-	-	0.015000	847.05
BOONE	1,805,016,140	0.015000	-	-	0.015000	270,753.02
BUTLER	2,624,579,596	0.015000	-	-	0.015000	393,687.67
COLFAX	2,290,208,098	0.015000	-	-	0.015000	343,531.66
CUMING	225,020,338	0.015000	-	-	0.015000	33,753.04
DODGE	245,124,006	0.015000	-	-	0.015000	36,769.03
HAMILTON	322,933,969	0.015000	-	-	0.015000	48,440.09
HOWARD	50,558,787	0.015000	-	-	0.015000	7,583.85
MADISON	21,722,053	0.015000	-	-	0.015000	3,258.33
MERRICK	1,755,078,193	0.015000	-	-	0.015000	263,262.10
NANCE	1,045,857,683	0.015000	-	-	0.015000	156,878.69
PLATTE	6,288,296,681	0.015000	-	-	0.015000	943,247.02
POLK	1,901,169,270	0.015000	-	-	0.015000	285,176.26
SAUNDERS	369,297,733	0.015000	-	-	0.015000	55,395.46
SEWARD	89,978,888	0.015000	-	-	0.015000	13,496.95
STANTON	357,138,587	0.015000	-	-	0.015000	53,570.84
YORK	437,399,503	0.015000	-	-	0.015000	65,610.32
ESU 7 Total	19,835,026,323					\$ 2,975,261.38

Table 17 Educational Service Units (ESU) 2023

source: 2023 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<i>ESU 8</i>						
ANTELOPE	2,617,154,255	0.015000	-	-	0.015000	392,574.00
BOONE	179,052,442	0.015000	-	-	0.015000	26,857.91
BOYD	593,345,420	0.015000	-	-	0.015000	89,002.02
GARFIELD	39,087,015	0.015000	-	-	0.015000	5,863.09
GREELEY	32,029,733	0.015000	-	-	0.015000	4,804.52
HOLT	3,061,867,937	0.015000	-	-	0.015000	459,287.20
KNOX	78,996,282	0.015000	-	-	0.015000	11,849.48
MADISON	5,094,537,153	0.015000	-	-	0.015000	764,190.38
PIERCE	2,044,014,704	0.015000	-	-	0.015000	306,602.98
PLATTE	278,636,722	0.015000	-	-	0.015000	41,795.62
STANTON	1,120,162,911	0.015000	-	-	0.015000	168,024.71
WAYNE	200,968,297	0.015000	-	-	0.015000	30,145.31
WHEELER	723,272,597	0.015000	-	-	0.015000	108,490.89
ESU 8 Total	16,063,125,468					\$ 2,409,488.11
<i>ESU 9</i>						
ADAMS	4,615,007,759	0.015000	-	-	0.015000	692,260.20
CLAY	2,249,994,344	0.015000	-	-	0.015000	337,499.72
FILLMORE	201,480,342	0.015000	-	-	0.015000	30,222.23
FRANKLIN	126,171,238	0.015000	-	-	0.015000	18,925.82
HALL	510,548,618	0.015000	-	-	0.015000	76,582.45
HAMILTON	2,767,600,452	0.015000	-	-	0.015000	415,141.11
KEARNEY	89,929,008	0.015000	-	-	0.015000	13,489.37
NUCKOLLS	861,367,170	0.015000	-	-	0.015000	129,205.23
THAYER	695,172	0.015000	-	-	0.015000	104.27
WEBSTER	1,199,213,779	0.015000	-	-	0.015000	179,882.98
YORK	24,515,537	0.015000	-	-	0.015000	3,677.33
ESU 9 Total	12,646,523,419					\$ 1,896,990.71

Table 17 Educational Service Units (ESU) 2023

source: 2023 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<i>ESU 10</i>						
ADAMS	3,293,323	0.013709	-	-	0.013709	451.49
BLAINE	356,945,039	0.013709	-	-	0.013709	48,933.84
BOONE	525,497,677	0.013709	-	-	0.013709	72,040.61
BROWN	17,014,629	0.013709	-	-	0.013709	2,332.52
BUFFALO	7,335,203,439	0.013709	-	-	0.013709	1,005,582.10
CUSTER	3,544,414,655	0.013709	-	-	0.013709	485,905.15
DAWSON	3,512,101,413	0.013709	-	-	0.013709	481,474.52
GARFIELD	469,415,270	0.013709	-	-	0.013709	64,353.54
GOSPER	47,581,138	0.013709	-	-	0.013709	6,522.94
GREELEY	1,025,239,109	0.013709	-	-	0.013709	140,550.40
HALL	6,460,361,045	0.013709	-	-	0.013709	885,652.47
HOLT	14,896,536	0.013709	-	-	0.013709	2,042.23
HOWARD	1,499,961,538	0.013709	-	-	0.013709	205,630.35
KEARNEY	193,864,206	0.013709	-	-	0.013709	26,576.83
LINCOLN	190,603,916	0.013709	-	-	0.013709	26,130.17
LOGAN	85,564,366	0.013709	-	-	0.013709	11,730.07
LOUP	359,535,976	0.013700	-	-	0.013700	49,256.58
MERRICK	262,037,696	0.013709	-	-	0.013709	35,922.61
NANCE	80,254,598	0.013709	-	-	0.013709	11,002.20
PHELPS	100,668,742	0.013709	-	-	0.013709	13,800.67
SHERMAN	1,003,162,422	0.013709	-	-	0.013709	137,524.12
THOMAS	59,050,767	0.013709	-	-	0.013709	8,095.28
VALLEY	1,081,243,724	0.013709	-	-	0.013709	148,228.16
WHEELER	783,295	0.013709	-	-	0.013709	107.38
ESU 10 Total	28,228,694,519					\$ 3,869,846.23
<i>ESU 11</i>						
ADAMS	7,419,861	0.014921	-	-	0.014921	1,107.13
DAWSON	308,596,661	0.014921	-	-	0.014921	46,045.85
FRANKLIN	943,598,525	0.014921	-	-	0.014921	140,794.57
FRONTIER	408,777,852	0.014921	-	-	0.014921	60,994.57
FURNAS	1,042,979,748	0.014921	-	-	0.014921	155,623.04
GOSPER	947,386,359	0.014921	-	-	0.014921	141,360.15
HARLAN	1,198,612,027	0.014921	-	-	0.014921	178,847.57
KEARNEY	1,822,560,724	0.014921	-	-	0.014921	271,944.92
LINCOLN	46,905,229	0.014921	-	-	0.014921	6,998.83
PHELPS	2,365,498,472	0.014921	-	-	0.014921	352,956.09
RED WILLOW	36,765,153	0.014921	-	-	0.014921	5,485.79
ESU 11 Total	9,129,100,611					\$ 1,362,158.51

Table 17 Educational Service Units (ESU) 2023

source: 2023 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<i>ESU 13</i>						
BANNER	299,552,877	0.014653	-	0.000441	0.015094	45,214.39
BOX BUTTE	1,659,509,240	0.014653	-	0.000441	0.015094	250,486.79
CHERRY	229,707,947	0.014653	-	0.000441	0.015094	34,672.25
CHEYENNE	1,537,261,704	0.014653	-	0.000441	0.015094	232,035.41
DAWES	1,109,862,504	0.014653	-	0.000441	0.015094	167,523.02
DEUEL	287,205,286	0.014653	-	0.000441	0.015094	43,350.90
GARDEN	839,239,093	0.014653	-	0.000441	0.015094	126,674.97
KEITH	9,194,733	0.014653	-	0.000441	0.015094	1,387.85
KIMBALL	789,864,372	0.014653	-	0.000441	0.015094	119,222.77
MORRILL	1,259,702,714	0.014653	-	0.000441	0.015094	190,140.11
SCOTTS BLUFF	3,612,124,368	0.014653	-	0.000441	0.015094	545,214.88
SHERIDAN	1,107,798,954	0.014653	-	0.000441	0.015094	167,212.29
SIOUX	694,883,509	0.014653	-	0.000441	0.015094	104,885.91
ESU 13 Total	13,435,907,301					\$ 2,028,021.54
<i>ESU 15</i>						
CHASE	1,469,758,268	0.014708	-	-	0.014708	216,174.90
DUNDY	953,922,860	0.014708	-	-	0.014708	140,303.49
FRONTIER	591,954,249	0.014708	-	-	0.014708	87,066.31
FURNAS	97,416,124	0.014708	-	-	0.014708	14,328.05
HAYES	531,192,751	0.014708	-	-	0.014708	78,127.92
HITCHCOCK	820,239,115	0.014708	-	-	0.014708	120,640.99
LINCOLN	256,058,052	0.014708	-	-	0.014708	37,661.65
PERKINS	146,788	0.014708	-	-	0.014708	21.59
RED WILLOW	1,465,769,416	0.014708	-	-	0.014708	215,585.95
ESU 15 Total	6,186,457,623					\$ 909,910.85
<i>ESU 16</i>						
ARTHUR	265,114,508	0.015000	-	-	0.015000	39,767.32
CHASE	74,874,221	0.015000	-	-	0.015000	11,231.24
CHERRY	464,038,112	0.015000	-	-	0.015000	69,606.05
DEUEL	165,537,502	0.015000	-	-	0.015000	24,830.62
GARDEN	1,841,474	0.015000	-	-	0.015000	276.23
GRANT	368,674,440	0.015000	-	-	0.015000	55,301.45
HAYES	15,657,669	0.015000	-	-	0.015000	2,348.68
HOOVER	397,643,762	0.015000	-	-	0.015000	59,646.77
KEITH	2,280,779,164	0.015000	-	-	0.015000	342,117.97
LINCOLN	5,279,167,362	0.015000	-	-	0.015000	791,885.07
LOGAN	297,085,153	0.015000	-	-	0.015000	44,562.81
MCPHERSON	350,678,864	0.015000	-	-	0.015000	52,601.93
PERKINS	1,425,399,772	0.015000	-	-	0.015000	213,810.17
SHERIDAN	173,338,020	0.015000	-	-	0.015000	26,000.77
THOMAS	325,782,604	0.015000	-	-	0.015000	48,867.53
ESU 16 Total	11,885,612,627					\$ 1,782,854.61
<i>ESU 17</i>						
BOYD	14,810,847	0.015000	-	-	0.015000	2,221.63
BROWN	1,015,171,227	0.015000	-	-	0.015000	152,276.09
CHERRY	1,711,258,935	0.015000	-	-	0.015000	256,689.65
KEYA PAHA	565,927,689	0.015000	-	-	0.015000	84,889.35
ROCK	695,407,063	0.015000	-	-	0.015000	104,311.32
ESU 17 Total	4,002,575,761					\$ 600,388.04

Table 17 Educational Service Units (ESU) 2023

source: 2023 CTL

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<i>ESU 18</i>						
LANCASTER	35,182,490,181	0.015000	-	-	0.015000	5,277,405.86
ESU 18 Total	35,182,490,181					\$ 5,277,405.86
<i>ESU 19</i>						
DOUGLAS	30,725,690,030	0.015000	-	-	0.015000	4,609,129.05
SARPY	1,359,580,406	0.015000	-	-	0.015000	203,936.78
ESU 19 Total	32,085,270,436					\$ 4,813,065.83
STATE TOTALS	318,001,996,547					\$ 47,425,008.73

Table 18 Community Colleges 2023
Value, Tax Rates, & Property Taxes Levied

Community College	County Name	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<i>Central</i>	ADAMS	4,625,720,943	0.067234	0.018157	0.000000	0.085391	3,949,975
	BOONE	1,732,527,911	0.067234	0.018157	0.000000	0.085391	1,479,424
	BUFFALO	7,335,203,439	0.067234	0.018157	0.000000	0.085391	6,263,611
	BUTLER	2,742,127,331	0.067234	0.018157	0.000000	0.085391	2,341,533
	CLAY	2,344,124,663	0.067234	0.018157	0.000000	0.085391	2,001,674
	COLFAX	2,295,629,284	0.067234	0.018157	0.000000	0.085391	1,960,264
	DAWSON	3,820,698,077	0.067234	0.018157	0.000000	0.085391	3,262,537
	FRANKLIN	1,069,769,763	0.067234	0.018157	0.000000	0.085391	913,489
	FURNAS	1,140,395,872	0.067234	0.018157	0.000000	0.085391	973,798
	GOSPER	994,967,495	0.067234	0.018157	0.000000	0.085391	849,614
	GREELEY	1,057,268,842	0.067234	0.018157	0.000000	0.085391	902,814
	HALL	6,970,909,668	0.067234	0.018157	0.000000	0.085391	5,952,536
	HAMILTON	3,262,612,570	0.067234	0.018157	0.000000	0.085391	2,785,981
	HARLAN	1,198,612,027	0.067234	0.018157	0.000000	0.085391	1,023,515
	HOWARD	1,550,520,325	0.067234	0.018157	0.000000	0.085391	1,324,007
	KEARNEY	2,106,353,938	0.067234	0.018157	0.000000	0.085391	1,798,639
	MERRICK	2,017,115,889	0.067234	0.018157	0.000000	0.085391	1,722,438
	NANCE	1,126,112,281	0.067234	0.018157	0.000000	0.085391	961,600
	NUCKOLLS	1,202,635,338	0.067234	0.018157	0.000000	0.085391	1,026,944
	PHELPS	2,466,167,214	0.067234	0.018157	0.000000	0.085391	2,105,888
	PLATTE	6,566,933,402	0.067234	0.018157	0.000000	0.085391	5,607,578
	POLK	1,951,632,190	0.067234	0.018157	0.000000	0.085391	1,666,521
	SHERMAN	1,003,162,422	0.067234	0.018157	0.000000	0.085391	856,612
VALLEY	1,081,243,724	0.067234	0.018157	0.000000	0.085391	923,286	
WEBSTER	1,199,213,779	0.067234	0.018157	0.000000	0.085391	1,024,022	
Total Central		62,861,658,387					53,678,301
<i>Metropolitan</i>	DODGE	5,542,732,938	0.075000	0.020000	0.000000	0.095000	5,265,617
	DOUGLAS	64,906,016,185	0.075000	0.020000	0.000000	0.095000	61,661,225
	SARPY	24,849,499,115	0.075000	0.020000	0.000000	0.095000	23,607,030
	WASHINGTON	4,363,093,451	0.075000	0.020000	0.000000	0.095000	4,144,943
Total Metropolitan		99,661,341,689					94,678,815
<i>Mid-Plains</i>	ARTHUR	265,114,508	0.054626	0.020000	0.000000	0.074626	197,844.69
	BLAINE	356,945,039	0.054626	0.020000	0.000000	0.074626	266,374.60
	CHASE	1,544,632,498	0.054626	0.020000	0.000000	0.074626	1,152,702.79
	CHERRY	1,454,375,498	0.054626	0.020000	0.000000	0.074626	1,085,348.08
	CUSTER	3,544,414,655	0.054626	0.020000	0.000000	0.074626	2,645,059.93
	DUNDY	953,922,860	0.054626	0.020000	0.000000	0.074626	711,876.03
	FRONTIER	1,000,732,098	0.054626	0.020000	0.000000	0.074626	746,810.60
	HAYES	546,850,421	0.054626	0.020000	0.000000	0.074626	408,093.64
	HITCHCOCK	820,239,115	0.054626	0.020000	0.000000	0.074626	612,112.87
	HOOKER	397,643,762	0.054626	0.020000	0.000000	0.074626	296,746.31
	KEITH	2,289,973,895	0.054626	0.020000	0.000000	0.074626	1,708,919.83
	LINCOLN	5,772,734,551	0.054626	0.020000	0.000000	0.074626	4,307,984.55
	LOGAN	382,649,519	0.054626	0.020000	0.000000	0.074626	285,556.61
	LOUP	359,535,976	0.058200	0.020000	0.000000	0.078200	281,158.31
	MCPHERSON	350,678,864	0.054626	0.020000	0.000000	0.074626	261,699.03
	PERKINS	1,425,546,560	0.054626	0.020000	0.000000	0.074626	1,063,830.16
	RED WILLOW	1,502,534,569	0.054626	0.020000	0.000000	0.074626	1,121,283.24
THOMAS	384,833,371	0.054626	0.020000	0.000000	0.074626	287,186.50	
Total Mid-Plains		23,353,357,759					17,440,587.77

Table 18 Community Colleges 2023
Value, Tax Rates, & Property Taxes Levied

Community College	County Name	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<i>Northeast</i>	ANTELOPE	2,757,468,136	0.070000	0.020000	0.000000	0.090000	2,481,724.46
	BOONE	777,038,348	0.070000	0.020000	0.000000	0.090000	699,335.36
	BOYD	608,156,267	0.070000	0.020000	0.000000	0.090000	547,342.23
	BROWN	1,032,185,856	0.070000	0.020000	0.000000	0.090000	928,968.88
	BURT	2,175,865,301	0.070000	0.020000	0.000000	0.090000	1,958,289.19
	CEDAR	2,824,135,208	0.070000	0.020000	0.000000	0.090000	2,541,725.50
	CUMING	3,078,870,467	0.070000	0.020000	0.000000	0.090000	2,770,988.16
	DAKOTA	2,413,018,069	0.070000	0.020000	0.000000	0.090000	2,171,719.05
	DIXON	1,728,323,598	0.070000	0.020000	0.000000	0.090000	1,555,493.52
	GARFIELD	508,502,285	0.070000	0.020000	0.000000	0.090000	457,654.63
	HOLT	3,078,433,798	0.070000	0.020000	0.000000	0.090000	2,770,606.52
	KEYA PAHA	565,927,689	0.070000	0.020000	0.000000	0.090000	509,336.58
	KNOX	2,444,848,231	0.070000	0.020000	0.000000	0.090000	2,200,368.13
	MADISON	5,116,259,206	0.070000	0.020000	0.000000	0.090000	4,604,655.52
	PIERCE	2,262,285,658	0.070000	0.020000	0.000000	0.090000	2,036,059.87
	ROCK	695,407,063	0.070000	0.020000	0.000000	0.090000	625,867.79
	STANTON	1,774,464,439	0.070000	0.020000	0.000000	0.090000	1,597,020.30
	THURSTON	1,147,472,427	0.070000	0.020000	0.000000	0.090000	1,032,726.45
	WAYNE	2,405,810,399	0.070000	0.020000	0.000000	0.090000	2,165,231.30
WHEELER	724,055,892	0.070000	0.020000	0.000000	0.090000	651,651.25	
Total Northeast		38,118,528,337					34,306,764.69
<i>Southeast</i>	CASS	4,535,329,271	0.073700	0.020000	0.000000	0.093700	4,249,609.02
	FILLMORE	2,528,714,538	0.073700	0.020000	0.000000	0.093700	2,369,408.28
	GAGE	3,767,618,478	0.073700	0.020000	0.000000	0.093700	3,530,263.85
	JEFFERSON	2,052,437,174	0.073700	0.020000	0.000000	0.093700	1,923,135.77
	JOHNSON	1,032,574,419	0.073700	0.020000	0.000000	0.093700	967,526.69
	LANCASTER	41,325,286,431	0.073700	0.020000	0.000000	0.093700	38,721,793.39
	NEMAHA	1,386,498,636	0.073700	0.020000	0.000000	0.093700	1,299,156.36
	OTOE	2,889,763,510	0.073700	0.020000	0.000000	0.093700	2,707,720.42
	PAWNEE	837,937,816	0.073700	0.020000	0.000000	0.093700	785,149.13
	RICHARDSON	1,674,666,665	0.073700	0.020000	0.000000	0.093700	1,569,165.44
	SALINE	2,611,394,188	0.073700	0.020000	0.000000	0.093700	2,446,879.89
	SAUNDERS	5,099,008,093	0.073700	0.020000	0.000000	0.093700	4,777,789.07
	SEWARD	3,603,561,231	0.073700	0.020000	0.000000	0.093700	3,376,548.74
	THAYER	2,104,114,379	0.073700	0.020000	0.000000	0.093700	1,971,562.18
	YORK	3,701,179,998	0.073700	0.020000	0.000000	0.093700	3,468,016.32
	Total Southeast		79,150,084,827				
<i>Western</i>	BANNER	299,552,877	0.079275	0.019639	0.000000	0.098914	296,300.34
	BOX BUTTE	1,659,509,240	0.079275	0.019639	0.000000	0.098914	1,641,488.97
	CHERRY	950,629,496	0.079275	0.019639	0.000000	0.098914	940,307.69
	CHEYENNE	1,537,261,704	0.079275	0.019639	0.000000	0.098914	1,520,570.03
	DAWES	1,109,862,504	0.079275	0.019639	0.000000	0.098914	1,097,811.62
	DEUEL	452,742,788	0.079275	0.019639	0.000000	0.098914	447,826.73
	GARDEN	841,080,566	0.079275	0.019639	0.000000	0.098914	831,948.30
	GRANT	368,674,440	0.079275	0.019639	0.000000	0.098914	364,671.56
	KIMBALL	789,864,372	0.079275	0.019639	0.000000	0.098914	781,288.03
	MORRILL	1,259,702,714	0.079275	0.019639	0.000000	0.098914	1,246,025.15
	SCOTTS BLUFF	3,612,124,368	0.079275	0.019639	0.000000	0.098914	3,572,903.02
	SHERIDAN	1,281,136,976	0.079275	0.019639	0.000000	0.098914	1,267,227.07
	SIOUX	694,883,509	0.079275	0.019639	0.000000	0.098914	687,339.03
	Total Western		14,857,025,554				

2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

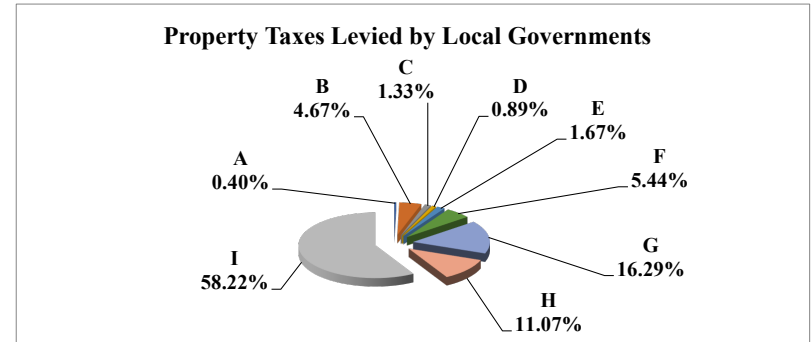
94 STATE TOTAL COUNTY

State Total Population:	1,961,504
Residential & Recreational Records:	737,319
Commercial, Indust., & Mineral Records:	79,105
Agricultural Records:	305,590
Total Taxable Real Property Records:	1,122,014

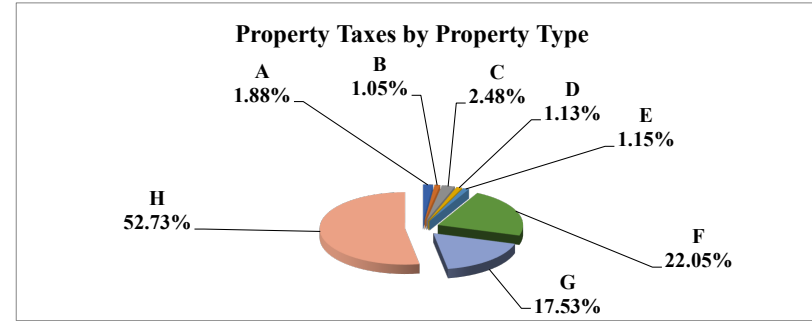
Taxable Agland Acres:	
Irrigated	9,389,935.07
Dryland	9,926,614.18
Grassland	25,515,697.54
Wasteland	699,716.41
Other	223,820.52
Total Acres	45,755,783.72

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$55,060,290,897	\$21,423,757	0.0389	0.40%
B	MISCELLANEOUS DISTRICTS	860,497,951,487	247,946,213	0.0288	4.67%
C	FIRE DISTRICTS	177,346,312,573	70,494,635	0.0398	1.33%
D	EDUCATIONAL SERVICE UNITS	318,001,996,547	47,425,009	0.0149	0.89%
E	NATURAL RESOURCE DISTRICTS	318,001,996,549	88,902,628	0.0280	1.67%
F	COMMUNITY COLLEGE	318,001,996,553	288,963,901	0.0909	5.44%
G	COUNTY	318,001,996,556	864,695,231	0.2719	16.29%
H	CITY OR VILLAGE	147,419,045,736	587,743,366	0.3987	11.07%
I	SCHOOL DISTRICTS *	318,001,996,547	3,090,270,647	0.9718	58.22%
	STATE TOTAL COUNTY	\$318,001,996,556	\$5,307,865,388	1.6691	100.00%

* Includes Learning Community and all School Bonds

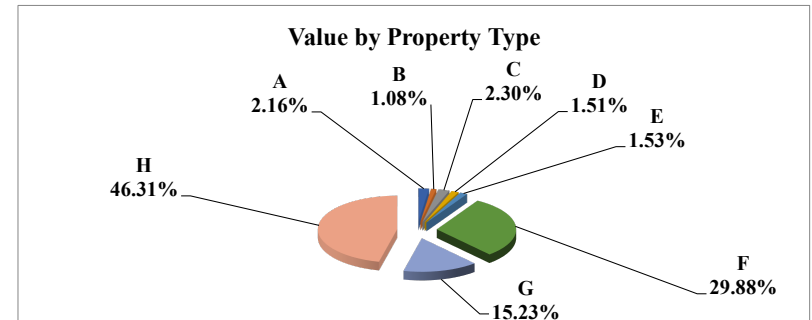


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$6,883,855,789	\$99,889,313	1.4511	1.88%
B	PUBLIC SERVIC ENTITIES	3,425,094,513	55,893,768	1.6319	1.05%
C	COMMERCIAL & INDUST. EQUIP.	7,311,362,250	131,378,034	1.7969	2.48%
D	AGRIC. MACHINERY & EQUIP.	4,804,364,448	59,819,505	1.2451	1.13%
E	AG-OUTBLDG & FARM SITE LAND	4,866,645,480	61,060,508	1.2547	1.15%
F	AGRICULTURAL LAND	95,024,976,035	1,170,125,861	1.2314	22.05%
G	COMMERCIAL, INDUST., & MINERAL	48,424,052,568	930,596,597	1.9218	17.53%
H	RESIDENTIAL **	147,261,645,473	2,799,101,804	1.9008	52.73%
	STATE TOTAL COUNTY	\$318,001,996,556	\$5,307,865,388	1.6691	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$6,883,855,789	2.16%
B	PUBLIC SERVIC ENTITIES	3,425,094,513	1.08%
C	COMMERCIAL & INDUST. EQUIP.	7,311,362,250	2.30%
D	AGRIC. MACHINERY & EQUIP.	4,804,364,448	1.51%
E	AG-OUTBLDG & FARM SITE LAND	4,866,645,480	1.53%
F	AGRICULTURAL LAND	95,024,976,035	29.88%
G	COMMERCIAL, INDUST., & MINERAL	48,424,052,568	15.23%
H	RESIDENTIAL **	147,261,645,473	46.31%
	STATE TOTAL COUNTY	\$318,001,996,556	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Hastings, NE
County Population: 31,205
 Residential & Recreational Records: 11,693
 Commercial, Indust., & Mineral Records: 1,673
 Agricultural Records: 3,214
Total Taxable Real Property Records: 16,580

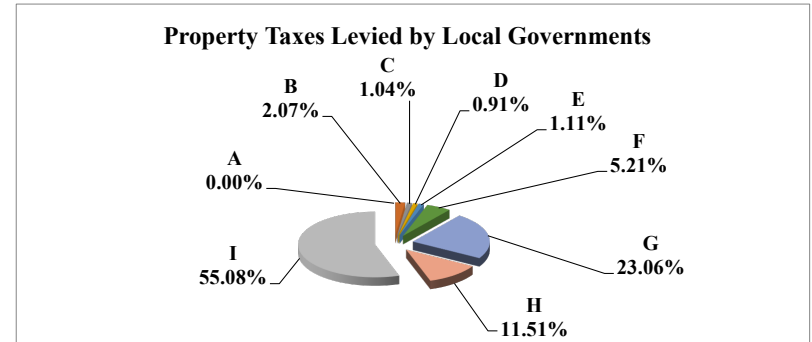
Taxable Agland Acres:
 Irrigated 241,811.59
 Dryland 43,426.15
 Grassland 39,117.70
 Wasteland 1,278.33
 Other 717.65
Total Acres 326,351.42

1 ADAMS COUNTY

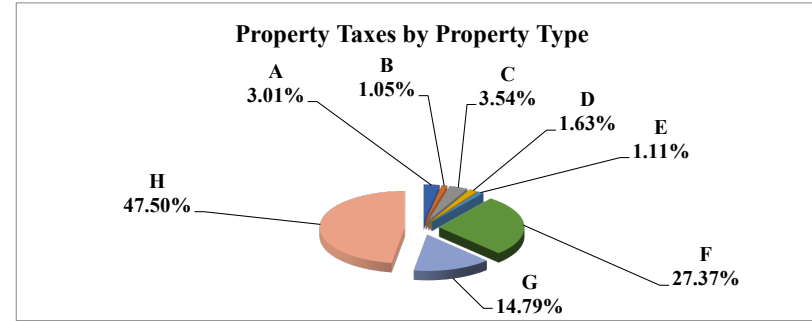
2023 Levels of Value
 Residential: 93%
 Commercial: 96%
 Agricultural: 69%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,281,768,440	1,570,492	0.0169	2.07%
C	FIRE DISTRICTS	2,653,012,932	787,480	0.0297	1.04%
D	EDUCATIONAL SERVICE UNITS	4,625,720,943	693,819	0.0150	0.91%
E	NATURAL RESOURCE DISTRICTS	4,625,720,945	840,774	0.0182	1.11%
F	COMMUNITY COLLEGE	4,625,720,943	3,949,975	0.0854	5.21%
G	COUNTY	4,625,720,943	17,491,515	0.3781	23.06%
H	CITY OR VILLAGE	2,063,949,559	8,728,319	0.4229	11.51%
I	SCHOOL DISTRICTS *	4,625,720,941	41,774,255	0.9031	55.08%
	ADAMS COUNTY	\$4,625,720,943	\$75,836,629	1.6395	100.00%

* Includes Learning Community and all School Bonds

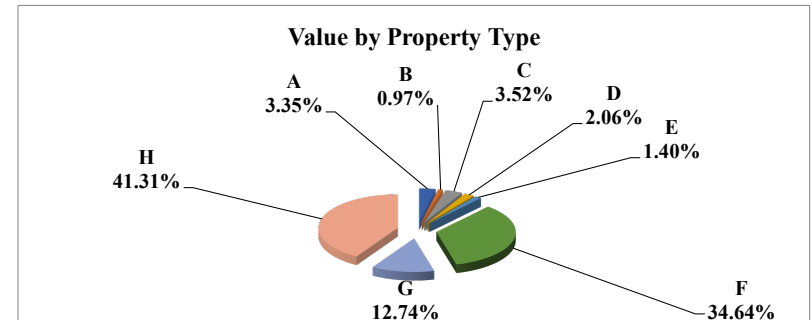


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$154,942,042	\$2,285,015	1.4748	3.01%
B	PUBLIC SERVIC ENTITIES	45,094,223	793,875	1.7605	1.05%
C	COMMERCIAL & INDUST. EQUIP.	162,961,403	2,687,585	1.6492	3.54%
D	AGRIC. MACHINERY & EQUIP.	95,223,875	1,233,077	1.2949	1.63%
E	AG-OUTBLDG & FARM SITE LAND	64,590,134	843,663	1.3062	1.11%
F	AGRICULTURAL LAND	1,602,425,778	20,754,736	1.2952	27.37%
G	COMMERCIAL, INDUST., & MINERAL	589,506,039	11,218,207	1.9030	14.79%
H	RESIDENTIAL **	1,910,977,449	36,020,470	1.8849	47.50%
	ADAMS COUNTY	\$4,625,720,943	\$75,836,629	1.6395	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$154,942,042	3.35%
B	PUBLIC SERVIC ENTITIES	45,094,223	0.97%
C	COMMERCIAL & INDUST. EQUIP.	162,961,403	3.52%
D	AGRIC. MACHINERY & EQUIP.	95,223,875	2.06%
E	AG-OUTBLDG & FARM SITE LAND	64,590,134	1.40%
F	AGRICULTURAL LAND	1,602,425,778	34.64%
G	COMMERCIAL, INDUST., & MINERAL	589,506,039	12.74%
H	RESIDENTIAL **	1,910,977,449	41.31%
	ADAMS COUNTY	\$4,625,720,943	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Neligh, NE
County Population: 6,295
 Residential & Recreational Records: 3,172
 Commercial, Indust., & Mineral Records: 599
 Agricultural Records: 4,011
Total Taxable Real Property Records: 7,782

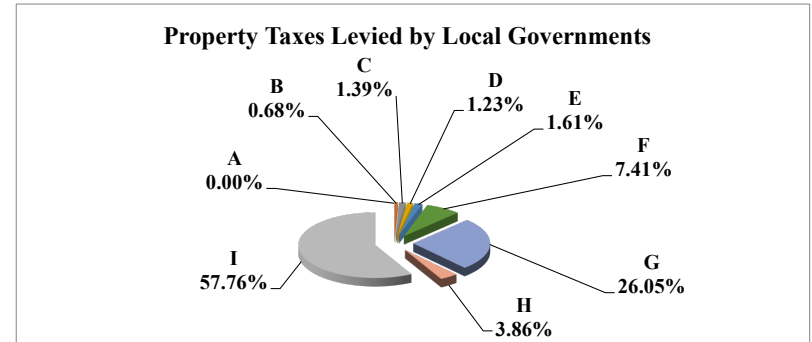
Taxable Agland Acres:
 Irrigated 306,104.34
 Dryland 69,238.13
 Grassland 127,966.37
 Wasteland 5,997.69
 Other 6,761.05
Total Acres 516,067.58

2 ANTELOPE COUNTY

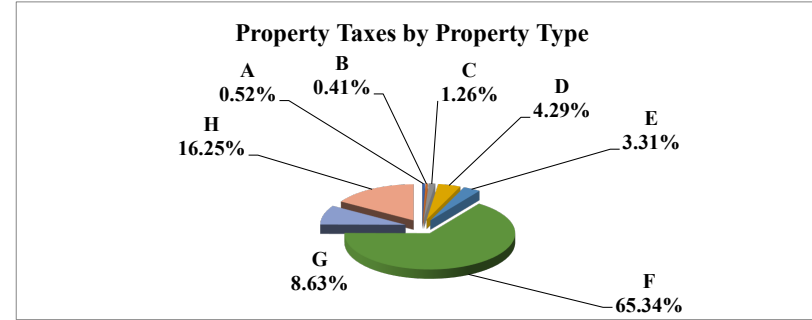
2023 Levels of Value
 Residential: 98%
 Commercial: 100%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,514,936,272	229,311	0.0042	0.68%
C	FIRE DISTRICTS	2,524,571,166	465,266	0.0184	1.39%
D	EDUCATIONAL SERVICE UNITS	2,757,468,133	413,621	0.0150	1.23%
E	NATURAL RESOURCE DISTRICTS	2,757,468,135	539,340	0.0196	1.61%
F	COMMUNITY COLLEGE	2,757,468,136	2,481,724	0.0900	7.41%
G	COUNTY	2,757,468,136	8,725,439	0.3164	26.05%
H	CITY OR VILLAGE	232,896,961	1,292,321	0.5549	3.86%
I	SCHOOL DISTRICTS *	2,757,468,137	19,345,592	0.7016	57.76%
	ANTELOPE COUNTY	\$2,757,468,136	\$33,492,615	1.2146	100.00%

* Includes Learning Community and all School Bonds

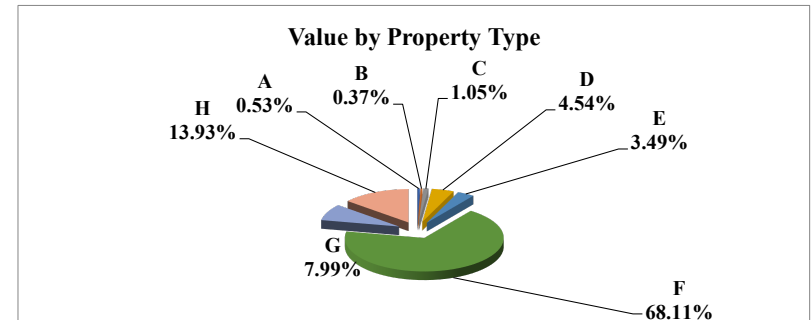


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$14,488,445	\$174,314	1.2031	0.52%
B	PUBLIC SERVIC ENTITIES	10,323,552	136,256	1.3199	0.41%
C	COMMERCIAL & INDUST. EQUIP.	28,828,211	421,011	1.4604	1.26%
D	AGRIC. MACHINERY & EQUIP.	125,124,518	1,436,292	1.1479	4.29%
E	AG-OUTBLDG & FARM SITE LAND	96,151,340	1,107,511	1.1518	3.31%
F	AGRICULTURAL LAND	1,878,151,760	21,882,627	1.1651	65.34%
G	COMMERCIAL, INDUST., & MINERAL	220,254,190	2,891,443	1.3128	8.63%
H	RESIDENTIAL **	384,146,120	5,443,160	1.4170	16.25%
	ANTELOPE COUNTY	\$2,757,468,136	\$33,492,615	1.2146	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$14,488,445	0.53%
B	PUBLIC SERVIC ENTITIES	10,323,552	0.37%
C	COMMERCIAL & INDUST. EQUIP.	28,828,211	1.05%
D	AGRIC. MACHINERY & EQUIP.	125,124,518	4.54%
E	AG-OUTBLDG & FARM SITE LAND	96,151,340	3.49%
F	AGRICULTURAL LAND	1,878,151,760	68.11%
G	COMMERCIAL, INDUST., & MINERAL	220,254,190	7.99%
H	RESIDENTIAL **	384,146,120	13.93%
	ANTELOPE COUNTY	\$2,757,468,136	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Arthur, NE
County Population: 434
 Residential & Recreational Records: 135
 Commercial, Indust., & Mineral Records: 45
 Agricultural Records: 953
Total Taxable Real Property Records: 1,133

Taxable Aglan Acres:
 Irrigated 10,855.65
 Dryland 0.00
 Grassland 440,590.30
 Wasteland 3,911.00
 Other 0.00
Total Acres 455,356.95

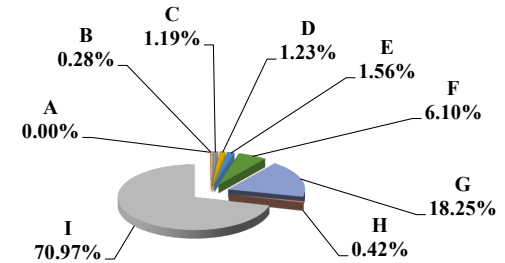
3 ARTHUR COUNTY

2023 Levels of Value
 Residential: 100%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	265,114,508	9,077	0.0034	0.28%
C	FIRE DISTRICTS	265,114,508	38,625	0.0146	1.19%
D	EDUCATIONAL SERVICE UNITS	265,114,508	39,767	0.0150	1.23%
E	NATURAL RESOURCE DISTRICTS	265,114,508	50,467	0.0190	1.56%
F	COMMUNITY COLLEGE	265,114,508	197,845	0.0746	6.10%
G	COUNTY	265,114,508	591,456	0.2231	18.25%
H	CITY OR VILLAGE	4,942,414	13,694	0.2771	0.42%
I	SCHOOL DISTRICTS *	265,114,508	2,299,960	0.8675	70.97%
	ARTHUR COUNTY	\$265,114,508	\$3,240,892	1.2225	100.00%

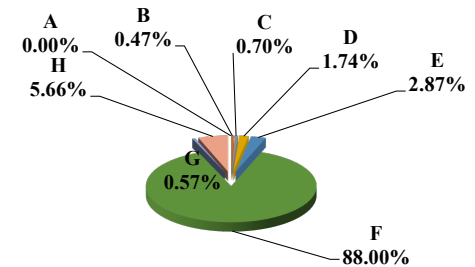
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,233,907	15,301	1.2400	0.47%
C	COMMERCIAL & INDUST. EQUIP.	1,787,930	22,560	1.2618	0.70%
D	AGRIC. MACHINERY & EQUIP.	4,628,743	56,383	1.2181	1.74%
E	AG-OUTBLDG & FARM SITE LAND	7,635,938	92,951	1.2173	2.87%
F	AGRICULTURAL LAND	234,286,367	2,851,931	1.2173	88.00%
G	COMMERCIAL, INDUST., & MINERAL	1,338,594	18,368	1.3722	0.57%
H	RESIDENTIAL **	14,203,029	183,397	1.2913	5.66%
	ARTHUR COUNTY	\$265,114,508	\$3,240,892	1.2225	100.00%

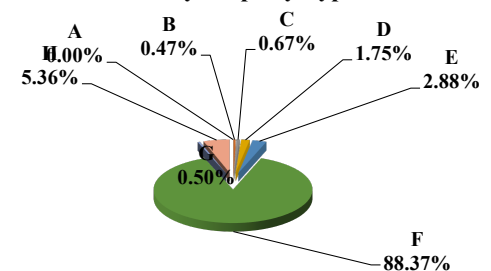
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,233,907	0.47%
C	COMMERCIAL & INDUST. EQUIP.	1,787,930	0.67%
D	AGRIC. MACHINERY & EQUIP.	4,628,743	1.75%
E	AG-OUTBLDG & FARM SITE LAND	7,635,938	2.88%
F	AGRICULTURAL LAND	234,286,367	88.37%
G	COMMERCIAL, INDUST., & MINERAL	1,338,594	0.50%
H	RESIDENTIAL **	14,203,029	5.36%
	ARTHUR COUNTY	\$265,114,508	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

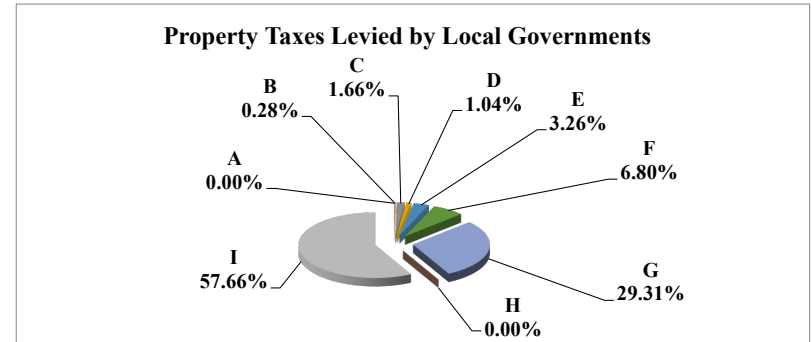
County Seat:	Harrisburg, NE	Taxable Agland Acres:	
County Population:	674	Irrigated	23,942.29
Residential & Recreational Records:	175	Dryland	124,454.70
Commercial, Indust., & Mineral Records:	255	Grassland	292,481.23
Agricultural Records:	1,595	Wasteland	20,934.99
Total Taxable Real Property Records:	2,025	Other	3,964.96
		Total Acres	465,778.17

4 BANNER COUNTY

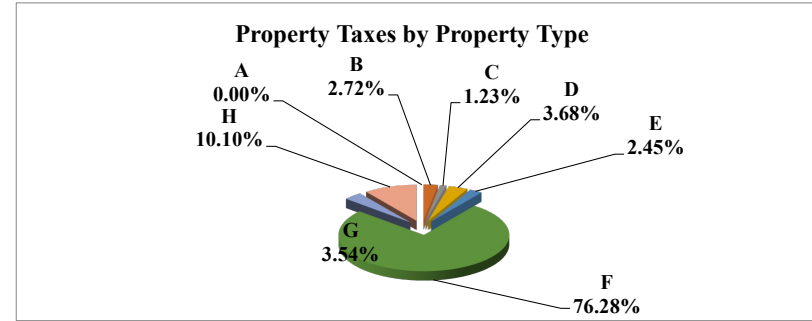
2023 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	386,815,925	12,154	0.0031	0.28%
C	FIRE DISTRICTS	299,552,876	72,520	0.0242	1.66%
D	EDUCATIONAL SERVICE UNITS	299,552,877	45,214	0.0151	1.04%
E	NATURAL RESOURCE DISTRICTS	299,552,877	141,839	0.0474	3.26%
F	COMMUNITY COLLEGE	299,552,877	296,300	0.0989	6.80%
G	COUNTY	299,552,877	1,277,040	0.4263	29.31%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	299,552,876	2,512,439	0.8387	57.66%
	BANNER COUNTY	\$299,552,877	\$4,357,506	1.4547	100.00%

* Includes Learning Community and all School Bonds

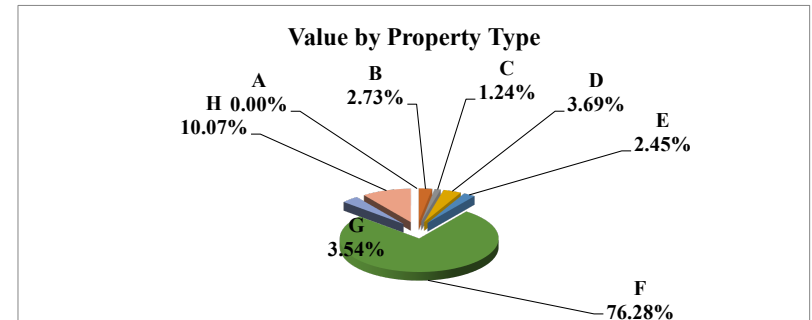


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	8,181,029	118,644	1.4502	2.72%
C	COMMERCIAL & INDUST. EQUIP.	3,699,832	53,588	1.4484	1.23%
D	AGRIC. MACHINERY & EQUIP.	11,055,824	160,332	1.4502	3.68%
E	AG-OUTBLDG & FARM SITE LAND	7,336,792	106,686	1.4541	2.45%
F	AGRICULTURAL LAND	228,499,453	3,323,759	1.4546	76.28%
G	COMMERCIAL, INDUST., & MINERAL	10,612,749	154,185	1.4528	3.54%
H	RESIDENTIAL **	30,167,198	440,312	1.4596	10.10%
	BANNER COUNTY	\$299,552,877	\$4,357,506	1.4547	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	8,181,029	2.73%
C	COMMERCIAL & INDUST. EQUIP.	3,699,832	1.24%
D	AGRIC. MACHINERY & EQUIP.	11,055,824	3.69%
E	AG-OUTBLDG & FARM SITE LAND	7,336,792	2.45%
F	AGRICULTURAL LAND	228,499,453	76.28%
G	COMMERCIAL, INDUST., & MINERAL	10,612,749	3.54%
H	RESIDENTIAL **	30,167,198	10.07%
	BANNER COUNTY	\$299,552,877	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

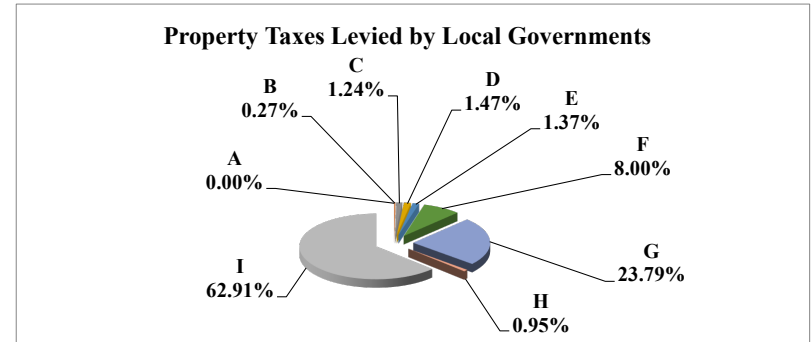
County Seat:	Brewster, NE	Taxable Agland Acres:	
County Population:	431	Irrigated	12,413.21
Residential & Recreational Records:	212	Dryland	334.73
Commercial, Indust., & Mineral Records:	51	Grassland	420,287.32
Agricultural Records:	1,367	Wasteland	4,141.86
Total Taxable Real Property Records:	1,630	Other	3,013.37
		Total Acres	440,190.49

5 BLAINE COUNTY

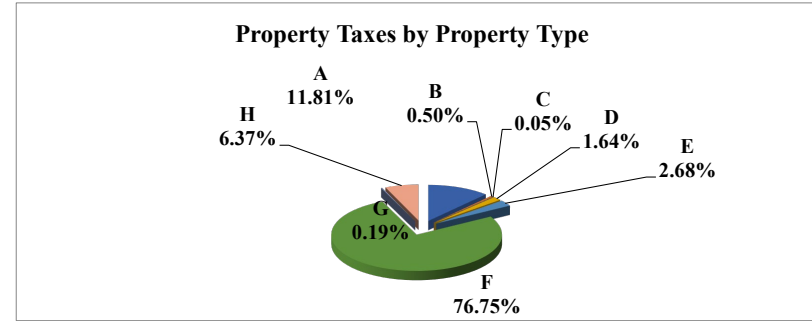
2023 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	356,945,039	8,881	0.0025	0.27%
C	FIRE DISTRICTS	356,945,041	41,187	0.0115	1.24%
D	EDUCATIONAL SERVICE UNITS	356,945,039	48,934	0.0137	1.47%
E	NATURAL RESOURCE DISTRICTS	356,945,039	45,661	0.0128	1.37%
F	COMMUNITY COLLEGE	356,945,039	266,375	0.0746	8.00%
G	COUNTY	356,945,039	792,145	0.2219	23.79%
H	CITY OR VILLAGE	5,143,252	31,579	0.6140	0.95%
I	SCHOOL DISTRICTS *	356,945,038	2,094,420	0.5868	62.91%
	BLAINE COUNTY	\$356,945,039	\$3,329,181	0.9327	100.00%

* Includes Learning Community and all School Bonds

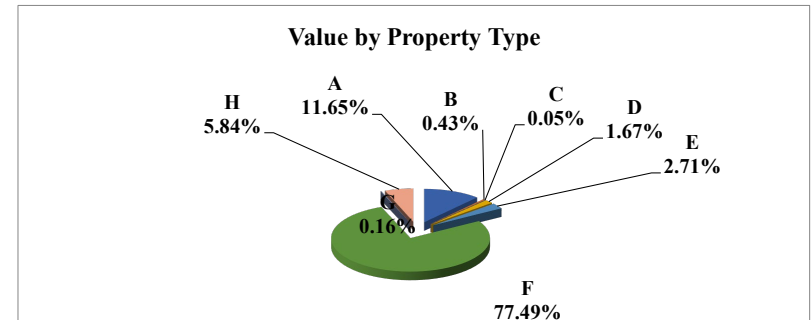


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$41,600,899	\$393,030	0.9448	11.81%
B	PUBLIC SERVIC ENTITIES	1,549,838	16,766	1.0818	0.50%
C	COMMERCIAL & INDUST. EQUIP.	182,891	1,762	0.9634	0.05%
D	AGRIC. MACHINERY & EQUIP.	5,944,410	54,762	0.9212	1.64%
E	AG-OUTBLDG & FARM SITE LAND	9,681,266	89,307	0.9225	2.68%
F	AGRICULTURAL LAND	276,581,475	2,555,216	0.9239	76.75%
G	COMMERCIAL, INDUST., & MINERAL	565,898	6,380	1.1274	0.19%
H	RESIDENTIAL **	20,838,362	211,958	1.0172	6.37%
	BLAINE COUNTY	\$356,945,039	\$3,329,181	0.9327	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$41,600,899	11.65%
B	PUBLIC SERVIC ENTITIES	1,549,838	0.43%
C	COMMERCIAL & INDUST. EQUIP.	182,891	0.05%
D	AGRIC. MACHINERY & EQUIP.	5,944,410	1.67%
E	AG-OUTBLDG & FARM SITE LAND	9,681,266	2.71%
F	AGRICULTURAL LAND	276,581,475	77.49%
G	COMMERCIAL, INDUST., & MINERAL	565,898	0.16%
H	RESIDENTIAL **	20,838,362	5.84%
	BLAINE COUNTY	\$356,945,039	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Albion, NE
County Population: 5,379
 Residential & Recreational Records: 2,566
 Commercial, Indust., & Mineral Records: 453
 Agricultural Records: 3,135
Total Taxable Real Property Records: 6,154

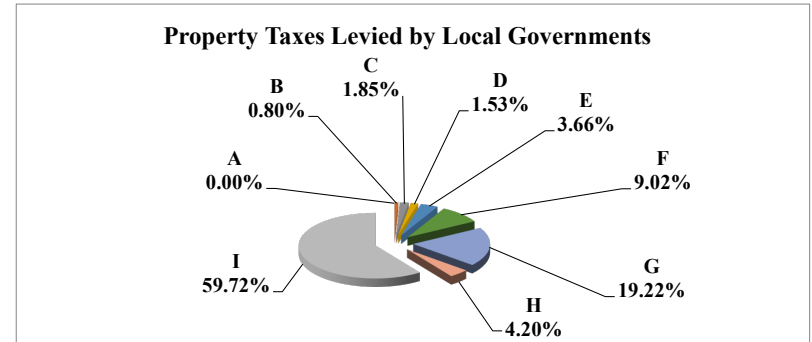
Taxable Agland Acres:
 Irrigated 210,351.70
 Dryland 95,852.37
 Grassland 107,737.66
 Wasteland 5,616.90
 Other 3,373.75
Total Acres 422,932.38

6 BOONE COUNTY

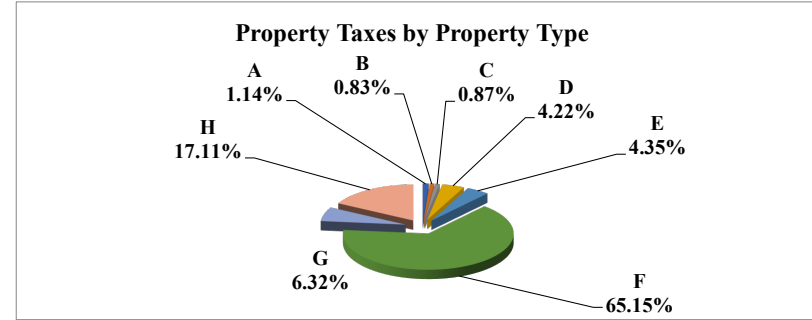
2023 Levels of Value
 Residential: 95%
 Commercial: 99%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,019,132,518	192,308	0.0038	0.80%
C	FIRE DISTRICTS	2,212,815,981	448,130	0.0203	1.85%
D	EDUCATIONAL SERVICE UNITS	2,509,566,259	369,652	0.0147	1.53%
E	NATURAL RESOURCE DISTRICTS	2,509,566,259	885,155	0.0353	3.66%
F	COMMUNITY COLLEGE	2,509,566,259	2,178,760	0.0868	9.02%
G	COUNTY	2,509,566,259	4,642,704	0.1850	19.22%
H	CITY OR VILLAGE	301,443,935	1,015,537	0.3369	4.20%
I	SCHOOL DISTRICTS *	2,509,566,259	14,426,391	0.5749	59.72%
	BOONE COUNTY	\$2,509,566,259	\$24,158,637	0.9627	100.00%

* Includes Learning Community and all School Bonds

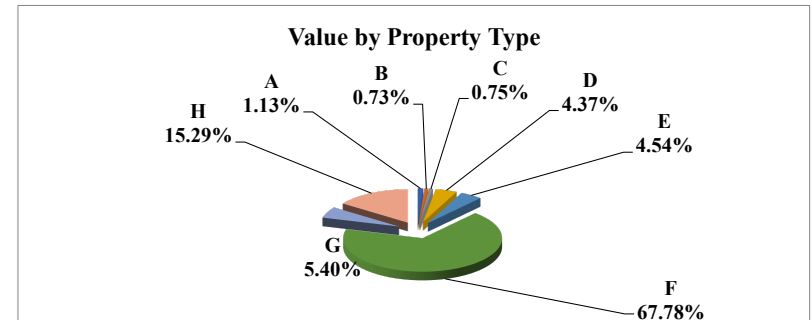


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$28,361,241	\$276,233	0.9740	1.14%
B	PUBLIC SERVIC ENTITIES	18,378,881	201,496	1.0963	0.83%
C	COMMERCIAL & INDUST. EQUIP.	18,909,343	210,070	1.1109	0.87%
D	AGRIC. MACHINERY & EQUIP.	109,625,470	1,020,456	0.9309	4.22%
E	AG-OUTBLDG & FARM SITE LAND	113,974,225	1,051,364	0.9225	4.35%
F	AGRICULTURAL LAND	1,700,953,765	15,740,222	0.9254	65.15%
G	COMMERCIAL, INDUST., & MINERAL	135,561,770	1,526,109	1.1258	6.32%
H	RESIDENTIAL **	383,801,564	4,132,686	1.0768	17.11%
	BOONE COUNTY	\$2,509,566,259	\$24,158,637	0.9627	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$28,361,241	1.13%
B	PUBLIC SERVIC ENTITIES	18,378,881	0.73%
C	COMMERCIAL & INDUST. EQUIP.	18,909,343	0.75%
D	AGRIC. MACHINERY & EQUIP.	109,625,470	4.37%
E	AG-OUTBLDG & FARM SITE LAND	113,974,225	4.54%
F	AGRICULTURAL LAND	1,700,953,765	67.78%
G	COMMERCIAL, INDUST., & MINERAL	135,561,770	5.40%
H	RESIDENTIAL **	383,801,564	15.29%
	BOONE COUNTY	\$2,509,566,259	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

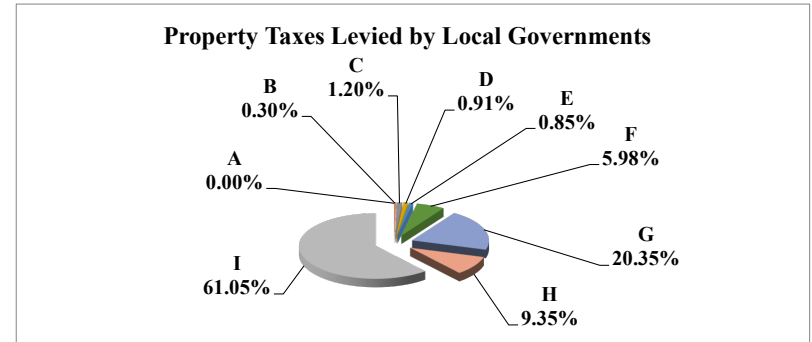
County Seat:	Alliance, NE	Taxable Agland Acres:	
County Population:	10,842	Irrigated	151,563.58
Residential & Recreational Records:	4,704	Dryland	181,961.41
Commercial, Indust., & Mineral Records:	787	Grassland	314,910.99
Agricultural Records:	2,921	Wasteland	3,927.11
Total Taxable Real Property Records:	8,412	Other	9,694.32
		Total Acres	662,057.41

7 BOX BUTTE COUNTY

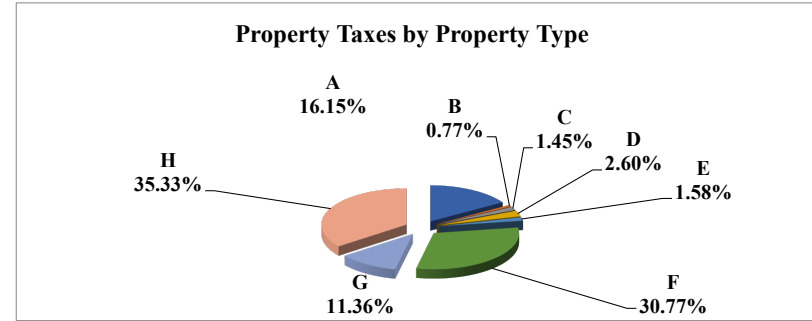
2023 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,659,509,240	81,001	0.0049	0.30%
C	FIRE DISTRICTS	972,457,548	330,150	0.0340	1.20%
D	EDUCATIONAL SERVICE UNITS	1,659,509,240	250,487	0.0151	0.91%
E	NATURAL RESOURCE DISTRICTS	1,659,509,240	234,157	0.0141	0.85%
F	COMMUNITY COLLEGE	1,659,509,240	1,641,489	0.0989	5.98%
G	COUNTY	1,659,509,240	5,583,527	0.3365	20.35%
H	CITY OR VILLAGE	687,051,692	2,565,584	0.3734	9.35%
I	SCHOOL DISTRICTS *	1,659,509,240	16,748,306	1.0092	61.05%
	BOX BUTTE COUNTY	\$1,659,509,240	\$27,434,702	1.6532	100.00%

* Includes Learning Community and all School Bonds

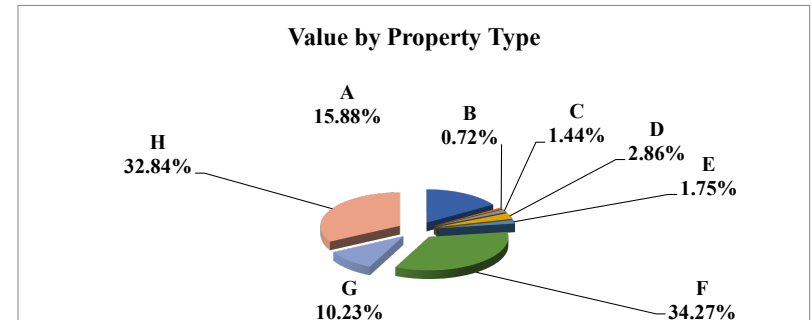


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$263,492,808	\$4,429,408	1.6810	16.15%
B	PUBLIC SERVIC ENTITIES	11,994,959	210,319	1.7534	0.77%
C	COMMERCIAL & INDUST. EQUIP.	23,926,275	397,901	1.6630	1.45%
D	AGRIC. MACHINERY & EQUIP.	47,461,360	712,885	1.5020	2.60%
E	AG-OUTBLDG & FARM SITE LAND	29,073,417	432,909	1.4890	1.58%
F	AGRICULTURAL LAND	568,746,941	8,442,005	1.4843	30.77%
G	COMMERCIAL, INDUST., & MINERAL	169,835,600	3,117,385	1.8355	11.36%
H	RESIDENTIAL **	544,977,880	9,691,889	1.7784	35.33%
	BOX BUTTE COUNTY	\$1,659,509,240	\$27,434,702	1.6532	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$263,492,808	15.88%
B	PUBLIC SERVIC ENTITIES	11,994,959	0.72%
C	COMMERCIAL & INDUST. EQUIP.	23,926,275	1.44%
D	AGRIC. MACHINERY & EQUIP.	47,461,360	2.86%
E	AG-OUTBLDG & FARM SITE LAND	29,073,417	1.75%
F	AGRICULTURAL LAND	568,746,941	34.27%
G	COMMERCIAL, INDUST., & MINERAL	169,835,600	10.23%
H	RESIDENTIAL **	544,977,880	32.84%
	BOX BUTTE COUNTY	\$1,659,509,240	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Butte, NE
County Population:	1,810
Residential & Recreational Records:	1,258
Commercial, Indust., & Mineral Records:	211
Agricultural Records:	2,282
Total Taxable Real Property Records:	3,751

Taxable Agland Acres:	
Irrigated	9,364.42
Dryland	89,868.29
Grassland	212,983.10
Wasteland	15,636.84
Other	2,747.94
Total Acres	330,600.59

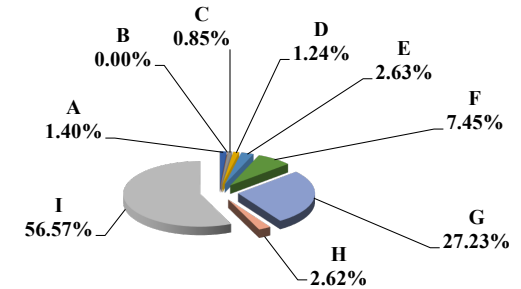
8 BOYD COUNTY

2023 Levels of Value	
Residential:	92%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$608,156,267	\$102,494	0.0169	1.40%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	567,676,100	62,576	0.0110	0.85%
D	EDUCATIONAL SERVICE UNITS	608,156,267	91,224	0.0150	1.24%
E	NATURAL RESOURCE DISTRICTS	608,156,267	192,798	0.0317	2.63%
F	COMMUNITY COLLEGE	608,156,267	547,342	0.0900	7.45%
G	COUNTY	608,156,267	1,999,896	0.3288	27.23%
H	CITY OR VILLAGE	40,480,167	192,678	0.4760	2.62%
I	SCHOOL DISTRICTS *	608,156,267	4,154,217	0.6831	56.57%
	BOYD COUNTY	\$608,156,267	\$7,343,226	1.2075	100.00%

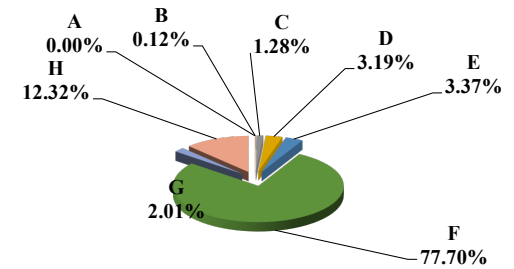
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	621,779	8,877	1.4276	0.12%
C	COMMERCIAL & INDUST. EQUIP.	7,235,970	94,224	1.3022	1.28%
D	AGRIC. MACHINERY & EQUIP.	19,850,433	234,339	1.1805	3.19%
E	AG-OUTBLDG & FARM SITE LAND	20,902,215	247,428	1.1837	3.37%
F	AGRICULTURAL LAND	485,378,225	5,705,946	1.1756	77.70%
G	COMMERCIAL, INDUST., & MINERAL	9,459,445	147,684	1.5612	2.01%
H	RESIDENTIAL **	64,708,200	904,729	1.3982	12.32%
	BOYD COUNTY	\$608,156,267	\$7,343,226	1.2075	100.00%

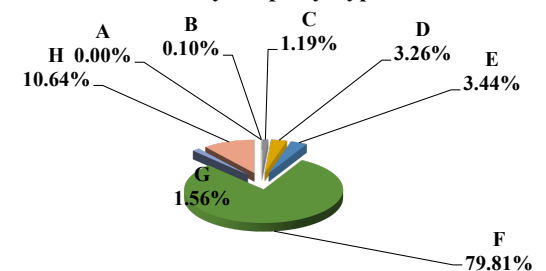
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	621,779	0.10%
C	COMMERCIAL & INDUST. EQUIP.	7,235,970	1.19%
D	AGRIC. MACHINERY & EQUIP.	19,850,433	3.26%
E	AG-OUTBLDG & FARM SITE LAND	20,902,215	3.44%
F	AGRICULTURAL LAND	485,378,225	79.81%
G	COMMERCIAL, INDUST., & MINERAL	9,459,445	1.56%
H	RESIDENTIAL **	64,708,200	10.64%
	BOYD COUNTY	\$608,156,267	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Ainsworth, NE
County Population: 2,903
 Residential & Recreational Records: 1,743
 Commercial, Indust., & Mineral Records: 254
 Agricultural Records: 2,513
Total Taxable Real Property Records: 4,510

Taxable Agland Acres:
 Irrigated 62,420.71
 Dryland 2,247.59
 Grassland 610,634.82
 Wasteland 14,039.53
 Other 0.00
Total Acres 689,342.65

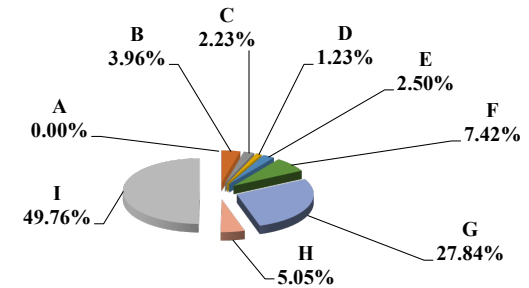
9 BROWN COUNTY

2023 Levels of Value
 Residential: --
 Commercial: 100%
 Agricultural: --
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,064,371,712	496,668	0.0241	3.96%
C	FIRE DISTRICTS	932,151,748	279,646	0.0300	2.23%
D	EDUCATIONAL SERVICE UNITS	1,032,185,856	154,609	0.0150	1.23%
E	NATURAL RESOURCE DISTRICTS	1,032,185,857	313,526	0.0304	2.50%
F	COMMUNITY COLLEGE	1,032,185,856	928,969	0.0900	7.42%
G	COUNTY	1,032,185,856	3,487,422	0.3379	27.84%
H	CITY OR VILLAGE	118,406,497	632,999	0.5346	5.05%
I	SCHOOL DISTRICTS *	1,032,185,856	6,234,378	0.6040	49.76%
	BROWN COUNTY	\$1,032,185,856	\$12,528,217	1.2138	100.00%

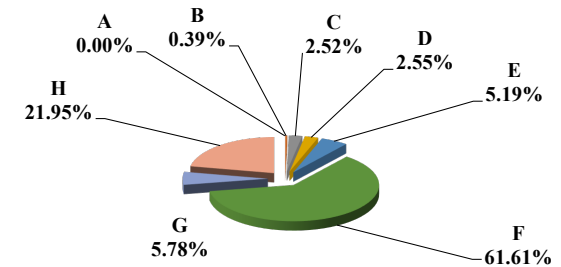
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	3,365,533	49,202	1.4619	0.39%
C	COMMERCIAL & INDUST. EQUIP.	21,324,590	315,770	1.4808	2.52%
D	AGRIC. MACHINERY & EQUIP.	27,279,168	319,723	1.1720	2.55%
E	AG-OUTBLDG & FARM SITE LAND	56,239,516	650,584	1.1568	5.19%
F	AGRICULTURAL LAND	669,946,794	7,718,712	1.1521	61.61%
G	COMMERCIAL, INDUST., & MINERAL	50,025,876	724,682	1.4486	5.78%
H	RESIDENTIAL **	204,004,379	2,749,543	1.3478	21.95%
	BROWN COUNTY	\$1,032,185,856	\$12,528,217	1.2138	100.00%

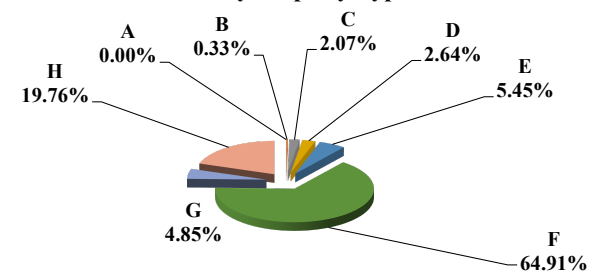
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	3,365,533	0.33%
C	COMMERCIAL & INDUST. EQUIP.	21,324,590	2.07%
D	AGRIC. MACHINERY & EQUIP.	27,279,168	2.64%
E	AG-OUTBLDG & FARM SITE LAND	56,239,516	5.45%
F	AGRICULTURAL LAND	669,946,794	64.91%
G	COMMERCIAL, INDUST., & MINERAL	50,025,876	4.85%
H	RESIDENTIAL **	204,004,379	19.76%
	BROWN COUNTY	\$1,032,185,856	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Kearney, NE
County Population: 50,084
 Residential & Recreational Records: 16,361
 Commercial, Indust., & Mineral Records: 2,509
 Agricultural Records: 5,286
Total Taxable Real Property Records: 24,156

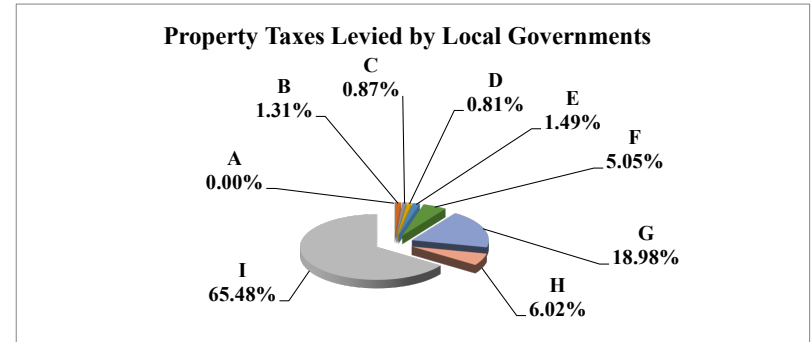
Taxable Agland Acres:
 Irrigated 261,359.43
 Dryland 55,201.23
 Grassland 229,673.62
 Wasteland 18,535.22
 Other 2,233.59
Total Acres 567,003.09

10 BUFFALO COUNTY

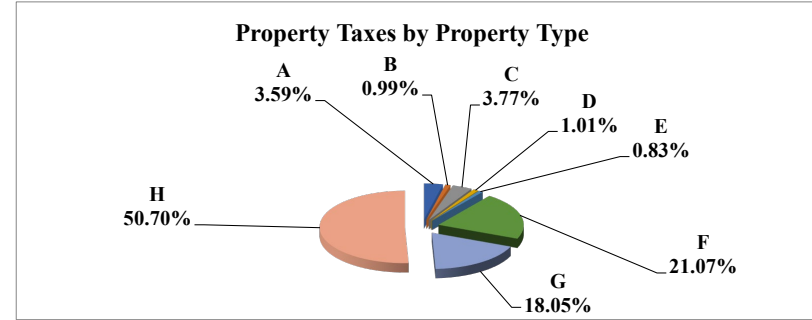
2023 Levels of Value
 Residential: 93%
 Commercial: 98%
 Agricultural: 75%
 Ag Special Value: 75%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,425,581,123	1,630,508	0.0220	1.31%
C	FIRE DISTRICTS	3,597,074,253	1,079,343	0.0300	0.87%
D	EDUCATIONAL SERVICE UNITS	7,335,203,439	1,005,582	0.0137	0.81%
E	NATURAL RESOURCE DISTRICTS	7,335,203,439	1,852,850	0.0253	1.49%
F	COMMUNITY COLLEGE	7,335,203,439	6,263,611	0.0854	5.05%
G	COUNTY	7,335,203,440	23,561,502	0.3212	18.98%
H	CITY OR VILLAGE	3,872,426,164	7,467,863	0.1928	6.02%
I	SCHOOL DISTRICTS *	7,335,203,437	81,290,035	1.1082	65.48%
	BUFFALO COUNTY	\$7,335,203,440	\$124,151,294	1.6925	100.00%

* Includes Learning Community and all School Bonds

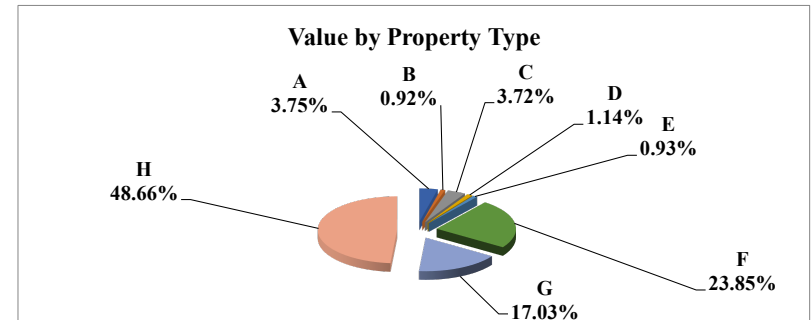


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$275,300,093	\$4,460,878	1.6204	3.59%
B	PUBLIC SERVIC ENTITIES	67,696,937	1,224,001	1.8081	0.99%
C	COMMERCIAL & INDUST. EQUIP.	272,679,281	4,685,999	1.7185	3.77%
D	AGRIC. MACHINERY & EQUIP.	83,513,074	1,248,749	1.4953	1.01%
E	AG-OUTBLDG & FARM SITE LAND	68,311,720	1,028,495	1.5056	0.83%
F	AGRICULTURAL LAND	1,749,142,871	26,155,242	1.4953	21.07%
G	COMMERCIAL, INDUST., & MINERAL	1,249,518,320	22,409,187	1.7934	18.05%
H	RESIDENTIAL **	3,569,041,144	62,938,745	1.7635	50.70%
	BUFFALO COUNTY	\$7,335,203,440	\$124,151,294	1.6925	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$275,300,093	3.75%
B	PUBLIC SERVIC ENTITIES	67,696,937	0.92%
C	COMMERCIAL & INDUST. EQUIP.	272,679,281	3.72%
D	AGRIC. MACHINERY & EQUIP.	83,513,074	1.14%
E	AG-OUTBLDG & FARM SITE LAND	68,311,720	0.93%
F	AGRICULTURAL LAND	1,749,142,871	23.85%
G	COMMERCIAL, INDUST., & MINERAL	1,249,518,320	17.03%
H	RESIDENTIAL **	3,569,041,144	48.66%
	BUFFALO COUNTY	\$7,335,203,440	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Tekamah, NE
County Population: 6,722
 Residential & Recreational Records: 3,333
 Commercial, Indust., & Mineral Records: 403
 Agricultural Records: 3,295
Total Taxable Real Property Records: 7,031

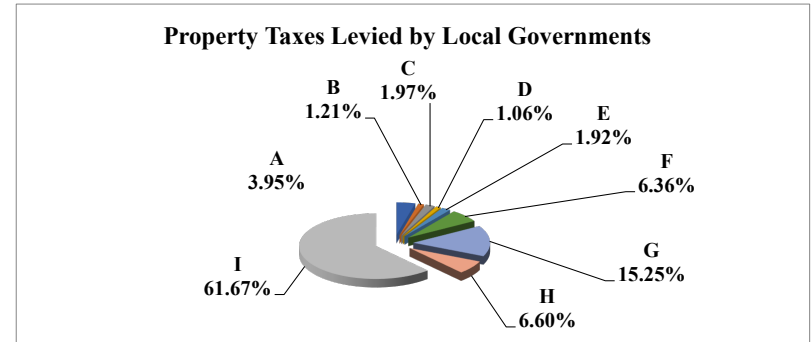
Taxable Agland Acres:
 Irrigated 55,738.78
 Dryland 190,786.89
 Grassland 26,360.22
 Wasteland 3,640.76
 Other 10,176.41
Total Acres 286,703.06

11 BURT COUNTY

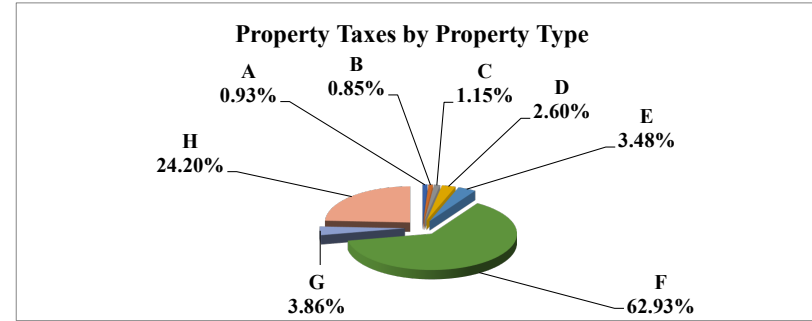
2023 Levels of Value
 Residential: --
 Commercial: --
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,932,408,470	\$1,216,564	0.0630	3.95%
B	MISCELLANEOUS DISTRICTS	3,434,823,471	373,452	0.0109	1.21%
C	FIRE DISTRICTS	2,175,865,303	606,296	0.0279	1.97%
D	EDUCATIONAL SERVICE UNITS	2,175,865,301	326,384	0.0150	1.06%
E	NATURAL RESOURCE DISTRICTS	2,175,865,304	589,871	0.0271	1.92%
F	COMMUNITY COLLEGE	2,175,865,301	1,958,289	0.0900	6.36%
G	COUNTY	2,175,865,301	4,691,268	0.2156	15.25%
H	CITY OR VILLAGE	279,032,708	2,032,143	0.7283	6.60%
I	SCHOOL DISTRICTS *	2,175,865,302	18,977,086	0.8722	61.67%
	BURT COUNTY	\$2,175,865,301	\$30,771,353	1.4142	100.00%

* Includes Learning Community and all School Bonds

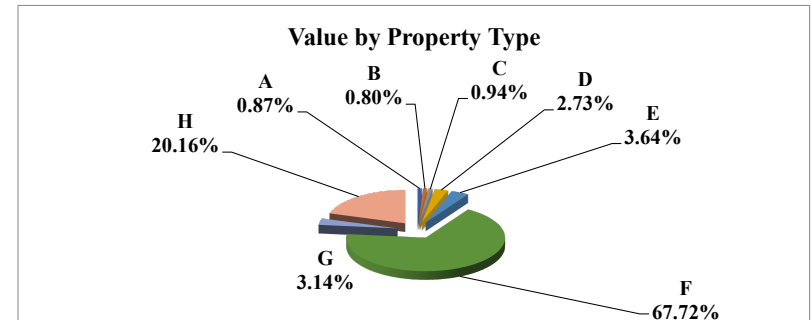


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$19,010,667	\$287,227	1.5109	0.93%
B	PUBLIC SERVIC ENTITIES	17,426,594	261,054	1.4980	0.85%
C	COMMERCIAL & INDUST. EQUIP.	20,431,457	354,584	1.7355	1.15%
D	AGRIC. MACHINERY & EQUIP.	59,418,335	800,645	1.3475	2.60%
E	AG-OUTBLDG & FARM SITE LAND	79,245,519	1,069,305	1.3494	3.48%
F	AGRICULTURAL LAND	1,473,424,215	19,365,320	1.3143	62.93%
G	COMMERCIAL, INDUST., & MINERAL	68,315,853	1,187,866	1.7388	3.86%
H	RESIDENTIAL **	438,592,661	7,445,353	1.6976	24.20%
	BURT COUNTY	\$2,175,865,301	\$30,771,353	1.4142	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$19,010,667	0.87%
B	PUBLIC SERVIC ENTITIES	17,426,594	0.80%
C	COMMERCIAL & INDUST. EQUIP.	20,431,457	0.94%
D	AGRIC. MACHINERY & EQUIP.	59,418,335	2.73%
E	AG-OUTBLDG & FARM SITE LAND	79,245,519	3.64%
F	AGRICULTURAL LAND	1,473,424,215	67.72%
G	COMMERCIAL, INDUST., & MINERAL	68,315,853	3.14%
H	RESIDENTIAL **	438,592,661	20.16%
	BURT COUNTY	\$2,175,865,301	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	David City, NE	Taxable Agland Acres:	
County Population:	8,369	Irrigated	135,854.97
Residential & Recreational Records:	4,109	Dryland	145,510.32
Commercial, Indust., & Mineral Records:	418	Grassland	65,061.76
Agricultural Records:	4,210	Wasteland	2,135.53
Total Taxable Real Property Records:	8,737	Other	1,331.97
		Total Acres	349,894.55

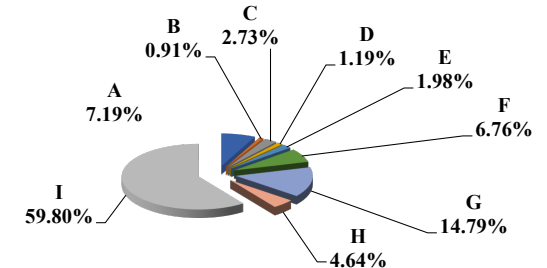
12 BUTLER COUNTY

2023 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,530,802,252	\$2,491,627	0.0985	7.19%
B	MISCELLANEOUS DISTRICTS	2,752,760,353	316,746	0.0115	0.91%
C	FIRE DISTRICTS	2,680,547,733	945,949	0.0353	2.73%
D	EDUCATIONAL SERVICE UNITS	2,742,127,333	411,987	0.0150	1.19%
E	NATURAL RESOURCE DISTRICTS	2,742,127,334	684,709	0.0250	1.98%
F	COMMUNITY COLLEGE	2,742,127,331	2,341,533	0.0854	6.76%
G	COUNTY	2,742,127,331	5,123,640	0.1868	14.79%
H	CITY OR VILLAGE	332,775,955	1,608,802	0.4834	4.64%
I	SCHOOL DISTRICTS *	2,742,127,336	20,711,083	0.7553	59.80%
	BUTLER COUNTY	\$2,742,127,331	\$34,636,075	1.2631	100.00%

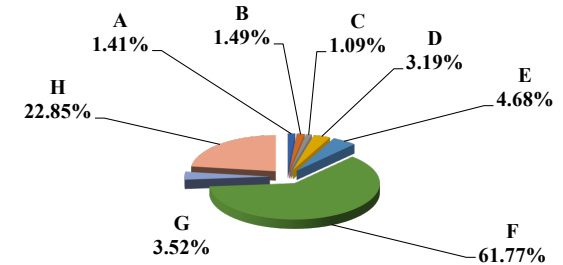
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$39,197,017	\$488,155	1.2454	1.41%
B	PUBLIC SERVIC ENTITIES	41,349,609	516,589	1.2493	1.49%
C	COMMERCIAL & INDUST. EQUIP.	26,267,002	378,246	1.4400	1.09%
D	AGRIC. MACHINERY & EQUIP.	91,145,658	1,104,809	1.2121	3.19%
E	AG-OUTBLDG & FARM SITE LAND	133,908,845	1,620,176	1.2099	4.68%
F	AGRICULTURAL LAND	1,765,910,955	21,395,743	1.2116	61.77%
G	COMMERCIAL, INDUST., & MINERAL	80,231,635	1,218,289	1.5185	3.52%
H	RESIDENTIAL **	564,116,610	7,914,068	1.4029	22.85%
	BUTLER COUNTY	\$2,742,127,331	\$34,636,075	1.2631	100.00%

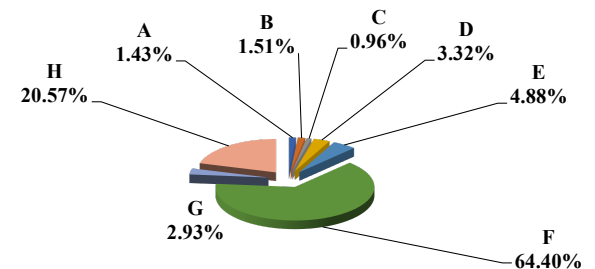
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$39,197,017	1.43%
B	PUBLIC SERVIC ENTITIES	41,349,609	1.51%
C	COMMERCIAL & INDUST. EQUIP.	26,267,002	0.96%
D	AGRIC. MACHINERY & EQUIP.	91,145,658	3.32%
E	AG-OUTBLDG & FARM SITE LAND	133,908,845	4.88%
F	AGRICULTURAL LAND	1,765,910,955	64.40%
G	COMMERCIAL, INDUST., & MINERAL	80,231,635	2.93%
H	RESIDENTIAL **	564,116,610	20.57%
	BUTLER COUNTY	\$2,742,127,331	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Plattsmouth, NE
County Population: 26,598
 Residential & Recreational Records: 14,619
 Commercial, Indust., & Mineral Records: 966
 Agricultural Records: 5,224
Total Taxable Real Property Records: 20,809

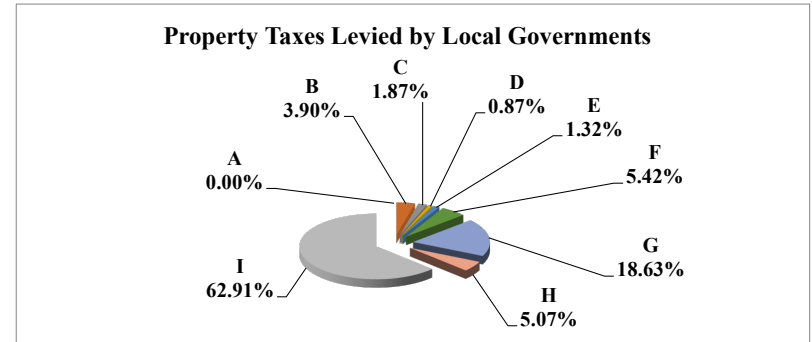
Taxable Aglan Acres:
 Irrigated 2,886.69
 Dryland 253,573.63
 Grassland 39,948.40
 Wasteland 820.46
 Other 2,236.76
Total Acres 299,465.94

13 CASS COUNTY

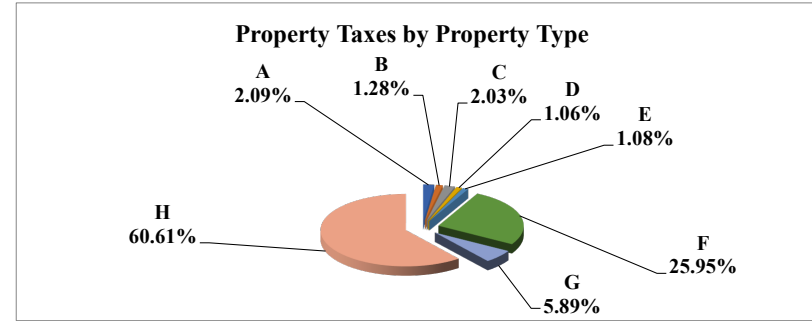
2023 Levels of Value
 Residential: 92%
 Commercial: 96%
 Agricultural: 75%
 Ag Special Value: 75%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,458,275,119	3,059,279	0.0474	3.90%
C	FIRE DISTRICTS	3,678,465,629	1,467,846	0.0399	1.87%
D	EDUCATIONAL SERVICE UNITS	4,535,329,269	682,759	0.0151	0.87%
E	NATURAL RESOURCE DISTRICTS	4,535,329,272	1,033,876	0.0228	1.32%
F	COMMUNITY COLLEGE	4,535,329,271	4,249,609	0.0937	5.42%
G	COUNTY	4,535,329,271	14,594,979	0.3218	18.63%
H	CITY OR VILLAGE	945,565,240	3,975,948	0.4205	5.07%
I	SCHOOL DISTRICTS *	4,535,329,273	49,293,493	1.0869	62.91%
	CASS COUNTY	\$4,535,329,271	\$78,357,789	1.7277	100.00%

* Includes Learning Community and all School Bonds

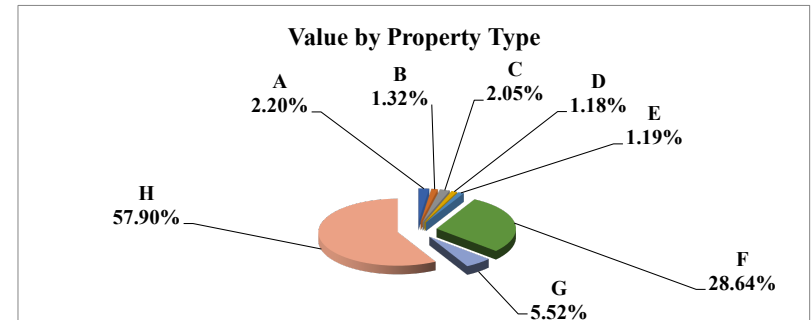


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$99,560,031	\$1,636,114	1.6433	2.09%
B	PUBLIC SERVIC ENTITIES	59,749,841	1,005,189	1.6823	1.28%
C	COMMERCIAL & INDUST. EQUIP.	93,124,224	1,590,674	1.7081	2.03%
D	AGRIC. MACHINERY & EQUIP.	53,520,569	833,230	1.5568	1.06%
E	AG-OUTBLDG & FARM SITE LAND	54,130,594	849,867	1.5700	1.08%
F	AGRICULTURAL LAND	1,298,845,442	20,335,341	1.5656	25.95%
G	COMMERCIAL, INDUST., & MINERAL	250,217,651	4,616,426	1.8450	5.89%
H	RESIDENTIAL **	2,626,180,919	47,490,946	1.8084	60.61%
	CASS COUNTY	\$4,535,329,271	\$78,357,789	1.7277	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$99,560,031	2.20%
B	PUBLIC SERVIC ENTITIES	59,749,841	1.32%
C	COMMERCIAL & INDUST. EQUIP.	93,124,224	2.05%
D	AGRIC. MACHINERY & EQUIP.	53,520,569	1.18%
E	AG-OUTBLDG & FARM SITE LAND	54,130,594	1.19%
F	AGRICULTURAL LAND	1,298,845,442	28.64%
G	COMMERCIAL, INDUST., & MINERAL	250,217,651	5.52%
H	RESIDENTIAL **	2,626,180,919	57.90%
	CASS COUNTY	\$4,535,329,271	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Hartington, NE
County Population: 8,380
 Residential & Recreational Records: 4,137
 Commercial, Indust., & Mineral Records: 636
 Agricultural Records: 4,424
Total Taxable Real Property Records: 9,197

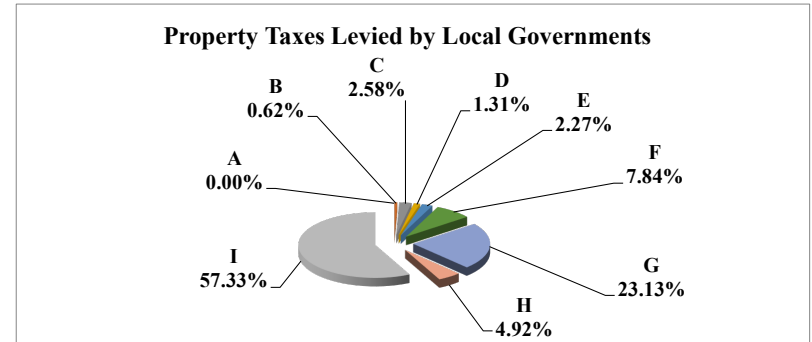
Taxable Aglan Acres:
 Irrigated 147,465.48
 Dryland 203,570.23
 Grassland 81,750.02
 Wasteland 4,229.87
 Other 1,839.51
Total Acres 438,855.11

14 CEDAR COUNTY

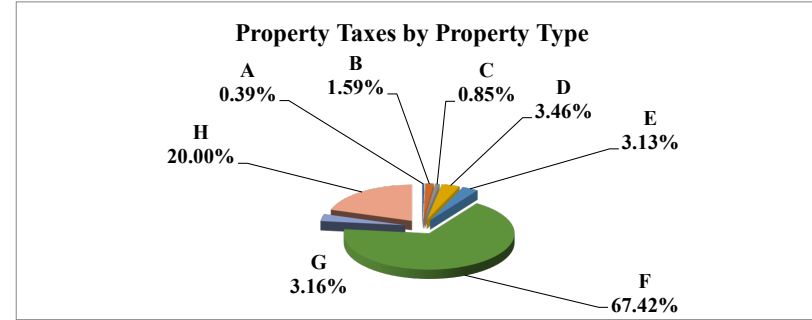
2023 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,930,126,540	199,911	0.0068	0.62%
C	FIRE DISTRICTS	2,648,608,200	835,708	0.0316	2.58%
D	EDUCATIONAL SERVICE UNITS	2,824,135,208	423,621	0.0150	1.31%
E	NATURAL RESOURCE DISTRICTS	2,824,135,208	736,876	0.0261	2.27%
F	COMMUNITY COLLEGE	2,824,135,208	2,541,726	0.0900	7.84%
G	COUNTY	2,824,135,208	7,493,768	0.2653	23.13%
H	CITY OR VILLAGE	260,314,349	1,595,212	0.6128	4.92%
I	SCHOOL DISTRICTS *	2,824,135,208	18,574,851	0.6577	57.33%
	CEDAR COUNTY	\$2,824,135,208	\$32,401,672	1.1473	100.00%

* Includes Learning Community and all School Bonds

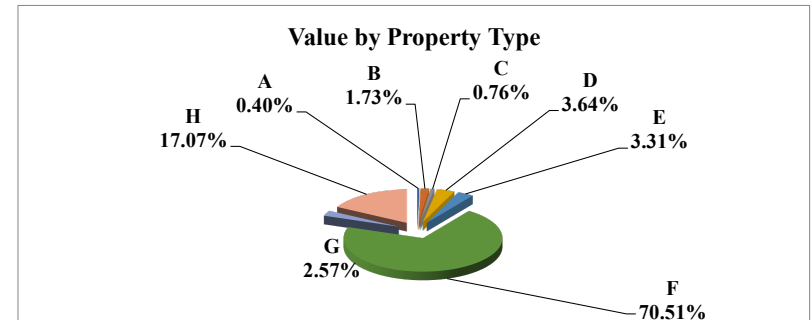


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$11,346,833	\$125,098	1.1025	0.39%
B	PUBLIC SERVIC ENTITIES	48,861,850	515,119	1.0542	1.59%
C	COMMERCIAL & INDUST. EQUIP.	21,361,118	275,815	1.2912	0.85%
D	AGRIC. MACHINERY & EQUIP.	102,753,227	1,119,492	1.0895	3.46%
E	AG-OUTBLDG & FARM SITE LAND	93,532,855	1,013,150	1.0832	3.13%
F	AGRICULTURAL LAND	1,991,372,715	21,846,823	1.0971	67.42%
G	COMMERCIAL, INDUST., & MINERAL	72,704,365	1,024,323	1.4089	3.16%
H	RESIDENTIAL **	482,202,245	6,481,853	1.3442	20.00%
	CEDAR COUNTY	\$2,824,135,208	\$32,401,672	1.1473	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$11,346,833	0.40%
B	PUBLIC SERVIC ENTITIES	48,861,850	1.73%
C	COMMERCIAL & INDUST. EQUIP.	21,361,118	0.76%
D	AGRIC. MACHINERY & EQUIP.	102,753,227	3.64%
E	AG-OUTBLDG & FARM SITE LAND	93,532,855	3.31%
F	AGRICULTURAL LAND	1,991,372,715	70.51%
G	COMMERCIAL, INDUST., & MINERAL	72,704,365	2.57%
H	RESIDENTIAL **	482,202,245	17.07%
	CEDAR COUNTY	\$2,824,135,208	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Imperial, NE
County Population:	3,893
Residential & Recreational Records:	1,772
Commercial, Indust., & Mineral Records:	528
Agricultural Records:	2,685
Total Taxable Real Property Records:	4,985

Taxable Aglan Acres:	
Irrigated	188,891.43
Dryland	101,994.43
Grassland	258,896.54
Wasteland	1,037.41
Other	1,543.72
Total Acres	552,363.53

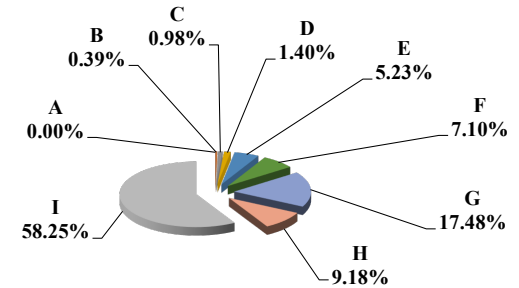
15 CHASE COUNTY

2023 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,423,074,654	62,866	0.0026	0.39%
C	FIRE DISTRICTS	1,295,983,090	158,397	0.0122	0.98%
D	EDUCATIONAL SERVICE UNITS	1,544,632,489	227,406	0.0147	1.40%
E	NATURAL RESOURCE DISTRICTS	1,544,632,498	849,460	0.0550	5.23%
F	COMMUNITY COLLEGE	1,544,632,498	1,152,703	0.0746	7.10%
G	COUNTY	1,544,632,498	2,838,334	0.1838	17.48%
H	CITY OR VILLAGE	250,147,331	1,491,520	0.5963	9.18%
I	SCHOOL DISTRICTS *	1,544,632,489	9,458,983	0.6124	58.25%
	CHASE COUNTY	\$1,544,632,498	\$16,239,668	1.0514	100.00%

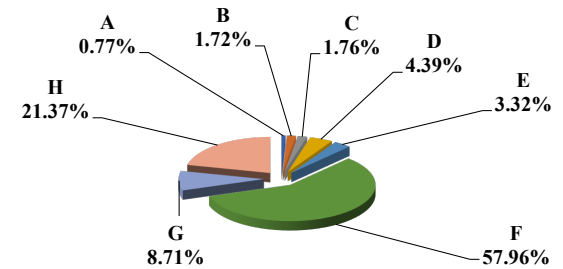
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$10,826,899	\$125,474	1.1589	0.77%
B	PUBLIC SERVIC ENTITIES	21,504,024	279,774	1.3010	1.72%
C	COMMERCIAL & INDUST. EQUIP.	23,741,176	286,609	1.2072	1.76%
D	AGRIC. MACHINERY & EQUIP.	75,282,317	713,124	0.9473	4.39%
E	AG-OUTBLDG & FARM SITE LAND	56,743,252	539,194	0.9502	3.32%
F	AGRICULTURAL LAND	988,804,169	9,411,987	0.9519	57.96%
G	COMMERCIAL, INDUST., & MINERAL	102,236,152	1,413,850	1.3829	8.71%
H	RESIDENTIAL **	265,494,509	3,469,655	1.3069	21.37%
	CHASE COUNTY	\$1,544,632,498	\$16,239,668	1.0514	100.00%

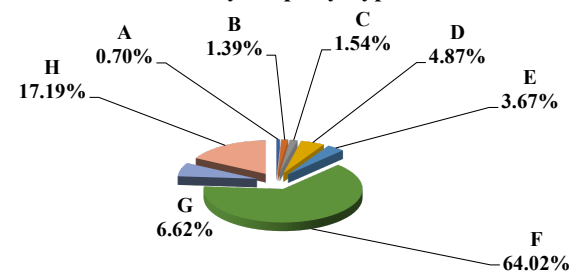
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$10,826,899	0.70%
B	PUBLIC SERVIC ENTITIES	21,504,024	1.39%
C	COMMERCIAL & INDUST. EQUIP.	23,741,176	1.54%
D	AGRIC. MACHINERY & EQUIP.	75,282,317	4.87%
E	AG-OUTBLDG & FARM SITE LAND	56,743,252	3.67%
F	AGRICULTURAL LAND	988,804,169	64.02%
G	COMMERCIAL, INDUST., & MINERAL	102,236,152	6.62%
H	RESIDENTIAL **	265,494,509	17.19%
	CHASE COUNTY	\$1,544,632,498	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Valentine, NE	Taxable Agland Acres:	
County Population:	5,455	Irrigated	56,865.69
Residential & Recreational Records:	2,641	Dryland	16,866.29
Commercial, Indust., & Mineral Records:	697	Grassland	3,454,397.22
Agricultural Records:	11,515	Wasteland	53,838.28
Total Taxable Real Property Records:	14,853	Other	477.23
		Total Acres	3,582,444.71

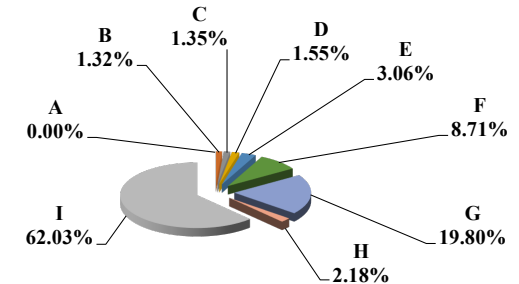
16 CHERRY COUNTY

2023 Levels of Value	
Residential:	96%
Commercial:	97%
Agricultural:	73%
Ag Special Value:	--

	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	7,218,938,520	307,188	0.0043	1.32%
C FIRE DISTRICTS	2,172,378,909	313,696	0.0144	1.35%
D EDUCATIONAL SERVICE UNITS	2,405,004,994	360,968	0.0150	1.55%
E NATURAL RESOURCE DISTRICTS	2,405,004,994	711,012	0.0296	3.06%
F COMMUNITY COLLEGE	2,405,004,994	2,025,656	0.0842	8.71%
G COUNTY	2,405,004,996	4,606,537	0.1915	19.80%
H CITY OR VILLAGE	253,803,414	507,500	0.2000	2.18%
I SCHOOL DISTRICTS *	2,405,004,992	14,430,896	0.6000	62.03%
CHERRY COUNTY	\$2,405,004,996	\$23,263,452	0.9673	100.00%

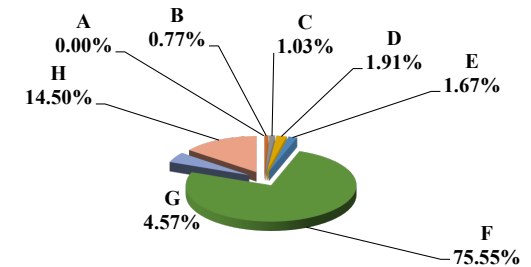
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$0	\$0		0.00%
B PUBLIC SERVIC ENTITIES	16,808,015	179,149	1.0659	0.77%
C COMMERCIAL & INDUST. EQUIP.	23,575,422	240,747	1.0212	1.03%
D AGRIC. MACHINERY & EQUIP.	45,839,415	444,445	0.9696	1.91%
E AG-OUTBLDG & FARM SITE LAND	38,391,773	388,627	1.0123	1.67%
F AGRICULTURAL LAND	1,851,760,506	17,575,179	0.9491	75.55%
G COMMERCIAL, INDUST., & MINERAL	101,521,878	1,063,222	1.0473	4.57%
H RESIDENTIAL **	327,107,987	3,372,084	1.0309	14.50%
CHERRY COUNTY	\$2,405,004,996	\$23,263,452	0.9673	100.00%

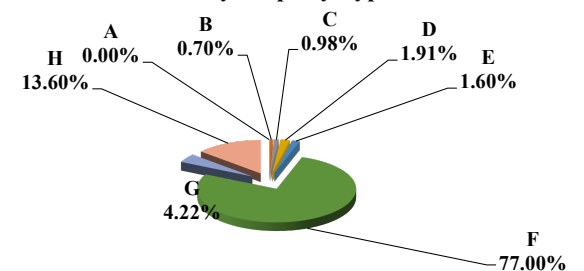
Property Taxes by Property Type



	2023 VALUE	Value % of Total
A RAILROADS	\$0	0.00%
B PUBLIC SERVIC ENTITIES	16,808,015	0.70%
C COMMERCIAL & INDUST. EQUIP.	23,575,422	0.98%
D AGRIC. MACHINERY & EQUIP.	45,839,415	1.91%
E AG-OUTBLDG & FARM SITE LAND	38,391,773	1.60%
F AGRICULTURAL LAND	1,851,760,506	77.00%
G COMMERCIAL, INDUST., & MINERAL	101,521,878	4.22%
H RESIDENTIAL **	327,107,987	13.60%
CHERRY COUNTY	\$2,405,004,996	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Sidney, NE
County Population: 9,468
 Residential & Recreational Records: 4,926
 Commercial, Indust., & Mineral Records: 1,708
 Agricultural Records: 3,452
Total Taxable Real Property Records: 10,086

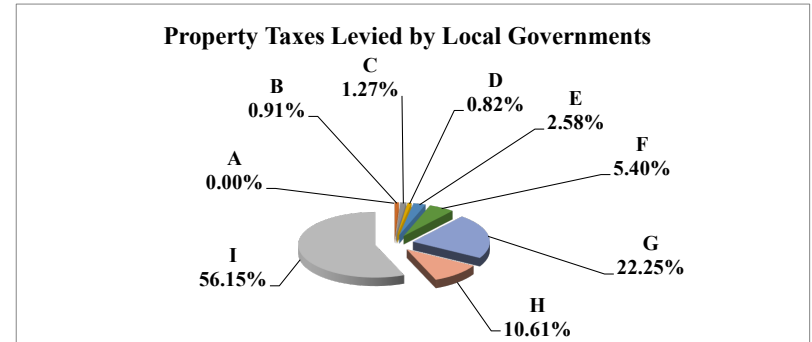
Taxable Agland Acres:
 Irrigated 60,291.17
 Dryland 401,807.01
 Grassland 248,076.45
 Wasteland 15,917.97
 Other 1,390.60
Total Acres 727,483.20

17 CHEYENNE COUNTY

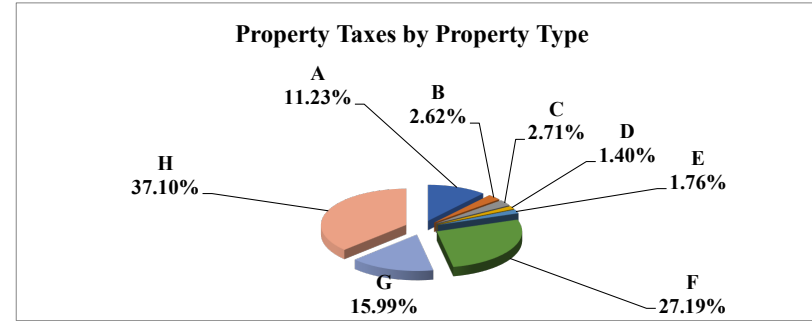
2023 Levels of Value
 Residential: 92%
 Commercial: 92%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,371,582,387	257,267	0.0108	0.91%
C	FIRE DISTRICTS	999,402,670	357,465	0.0358	1.27%
D	EDUCATIONAL SERVICE UNITS	1,537,261,704	232,035	0.0151	0.82%
E	NATURAL RESOURCE DISTRICTS	1,537,261,704	727,772	0.0473	2.58%
F	COMMUNITY COLLEGE	1,537,261,704	1,520,570	0.0989	5.40%
G	COUNTY	1,537,261,704	6,264,353	0.4075	22.25%
H	CITY OR VILLAGE	562,705,585	2,986,108	0.5307	10.61%
I	SCHOOL DISTRICTS *	1,537,261,697	15,810,081	1.0285	56.15%
	CHEYENNE COUNTY	\$1,537,261,704	\$28,155,652	1.8315	100.00%

* Includes Learning Community and all School Bonds

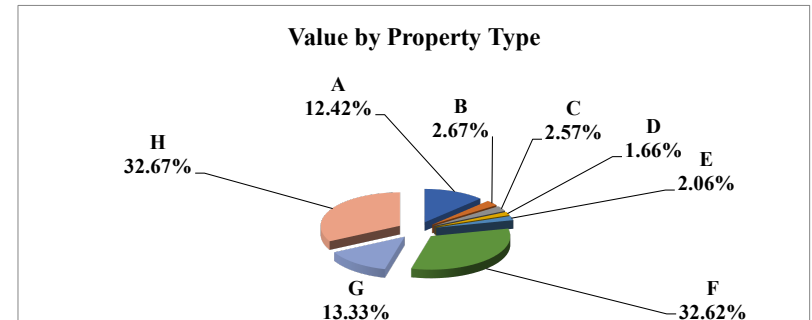


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$190,877,842	\$3,160,550	1.6558	11.23%
B	PUBLIC SERVIC ENTITIES	41,042,410	738,319	1.7989	2.62%
C	COMMERCIAL & INDUST. EQUIP.	39,535,919	764,296	1.9332	2.71%
D	AGRIC. MACHINERY & EQUIP.	25,475,195	394,166	1.5473	1.40%
E	AG-OUTBLDG & FARM SITE LAND	31,704,327	495,559	1.5631	1.76%
F	AGRICULTURAL LAND	501,380,620	7,655,609	1.5269	27.19%
G	COMMERCIAL, INDUST., & MINERAL	204,965,427	4,502,779	2.1968	15.99%
H	RESIDENTIAL **	502,279,964	10,444,375	2.0794	37.10%
	CHEYENNE COUNTY	\$1,537,261,704	\$28,155,652	1.8315	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$190,877,842	12.42%
B	PUBLIC SERVIC ENTITIES	41,042,410	2.67%
C	COMMERCIAL & INDUST. EQUIP.	39,535,919	2.57%
D	AGRIC. MACHINERY & EQUIP.	25,475,195	1.66%
E	AG-OUTBLDG & FARM SITE LAND	31,704,327	2.06%
F	AGRICULTURAL LAND	501,380,620	32.62%
G	COMMERCIAL, INDUST., & MINERAL	204,965,427	13.33%
H	RESIDENTIAL **	502,279,964	32.67%
	CHEYENNE COUNTY	\$1,537,261,704	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Clay Center, NE
County Population: 6,104
 Residential & Recreational Records: 3,352
 Commercial, Indust., & Mineral Records: 642
 Agricultural Records: 3,490
Total Taxable Real Property Records: 7,484

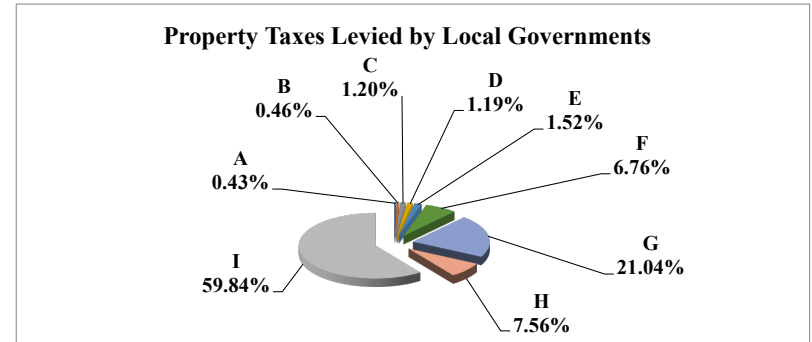
Taxable Agland Acres:
 Irrigated 228,143.79
 Dryland 49,314.50
 Grassland 22,675.47
 Wasteland 21.53
 Other 383.02
Total Acres 300,538.31

18 CLAY COUNTY

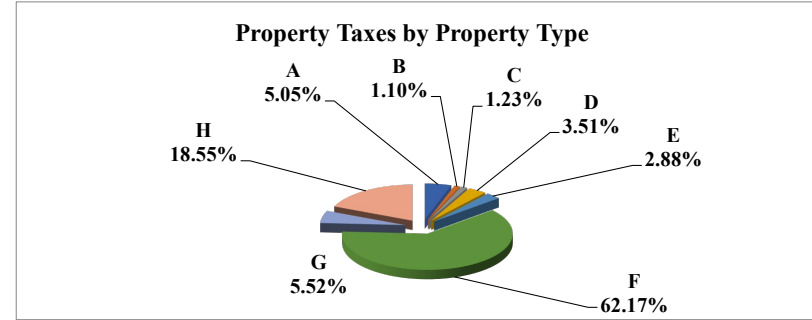
2023 Levels of Value
 Residential: 98%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,344,124,664	\$128,348	0.0055	0.43%
B	MISCELLANEOUS DISTRICTS	2,500,093,838	135,447	0.0054	0.46%
C	FIRE DISTRICTS	2,028,672,710	355,116	0.0175	1.20%
D	EDUCATIONAL SERVICE UNITS	2,344,124,660	352,116	0.0150	1.19%
E	NATURAL RESOURCE DISTRICTS	2,344,124,666	450,207	0.0192	1.52%
F	COMMUNITY COLLEGE	2,344,124,663	2,001,674	0.0854	6.76%
G	COUNTY	2,344,124,663	6,225,933	0.2656	21.04%
H	CITY OR VILLAGE	317,170,439	2,238,682	0.7058	7.56%
I	SCHOOL DISTRICTS *	2,344,124,660	17,709,339	0.7555	59.84%
	CLAY COUNTY	\$2,344,124,663	\$29,596,864	1.2626	100.00%

* Includes Learning Community and all School Bonds

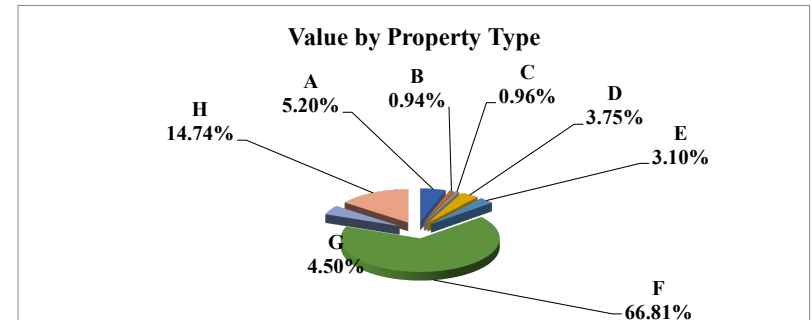


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$121,950,946	\$1,494,402	1.2254	5.05%
B	PUBLIC SERVIC ENTITIES	22,056,883	324,695	1.4721	1.10%
C	COMMERCIAL & INDUST. EQUIP.	22,397,644	363,857	1.6245	1.23%
D	AGRIC. MACHINERY & EQUIP.	87,938,255	1,037,602	1.1799	3.51%
E	AG-OUTBLDG & FARM SITE LAND	72,672,840	852,333	1.1728	2.88%
F	AGRICULTURAL LAND	1,566,137,570	18,399,633	1.1748	62.17%
G	COMMERCIAL, INDUST., & MINERAL	105,532,915	1,635,067	1.5493	5.52%
H	RESIDENTIAL **	345,437,610	5,489,274	1.5891	18.55%
	CLAY COUNTY	\$2,344,124,663	\$29,596,864	1.2626	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$121,950,946	5.20%
B	PUBLIC SERVIC ENTITIES	22,056,883	0.94%
C	COMMERCIAL & INDUST. EQUIP.	22,397,644	0.96%
D	AGRIC. MACHINERY & EQUIP.	87,938,255	3.75%
E	AG-OUTBLDG & FARM SITE LAND	72,672,840	3.10%
F	AGRICULTURAL LAND	1,566,137,570	66.81%
G	COMMERCIAL, INDUST., & MINERAL	105,532,915	4.50%
H	RESIDENTIAL **	345,437,610	14.74%
	CLAY COUNTY	\$2,344,124,663	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Schuyler, NE
County Population: 10,582
 Residential & Recreational Records: 3,994
 Commercial, Indust., & Mineral Records: 582
 Agricultural Records: 3,838
Total Taxable Real Property Records: 8,414

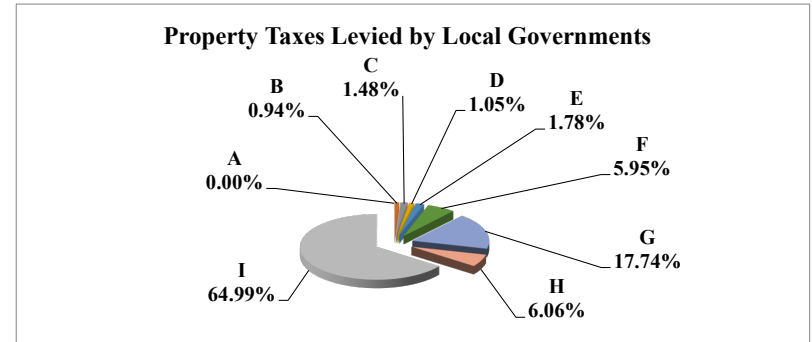
Taxable Agland Acres:
 Irrigated 78,642.63
 Dryland 129,923.87
 Grassland 25,686.87
 Wasteland 6,519.47
 Other 601.37
Total Acres 241,374.21

19 COLFAX COUNTY

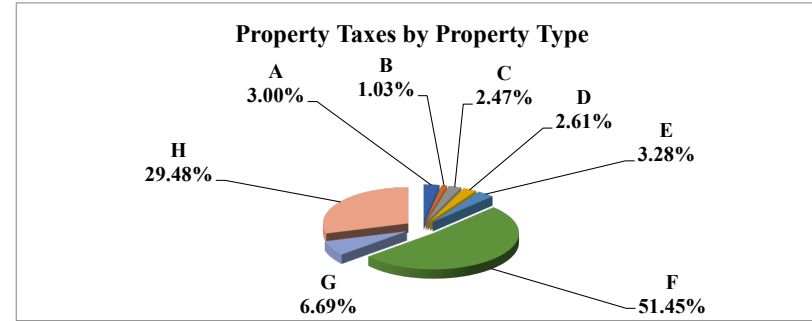
2023 Levels of Value
 Residential: 96%
 Commercial: 95%
 Agricultural: 74%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,695,340,419	309,913	0.0115	0.94%
C	FIRE DISTRICTS	2,258,584,170	486,625	0.0215	1.48%
D	EDUCATIONAL SERVICE UNITS	2,295,629,284	344,345	0.0150	1.05%
E	NATURAL RESOURCE DISTRICTS	2,295,629,284	586,167	0.0255	1.78%
F	COMMUNITY COLLEGE	2,295,629,284	1,960,264	0.0854	5.95%
G	COUNTY	2,295,629,284	5,841,258	0.2545	17.74%
H	CITY OR VILLAGE	414,118,056	1,996,379	0.4821	6.06%
I	SCHOOL DISTRICTS *	2,295,629,284	21,396,278	0.9320	64.99%
	COLFAX COUNTY	\$2,295,629,284	\$32,921,228	1.4341	100.00%

* Includes Learning Community and all School Bonds

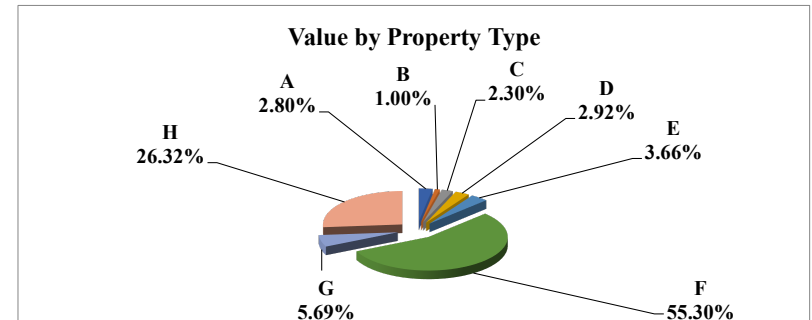


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$64,380,672	\$986,746	1.5327	3.00%
B	PUBLIC SERVIC ENTITIES	22,989,280	337,696	1.4689	1.03%
C	COMMERCIAL & INDUST. EQUIP.	52,813,801	812,207	1.5379	2.47%
D	AGRIC. MACHINERY & EQUIP.	67,104,707	859,716	1.2812	2.61%
E	AG-OUTBLDG & FARM SITE LAND	83,976,460	1,079,214	1.2851	3.28%
F	AGRICULTURAL LAND	1,269,369,300	16,938,398	1.3344	51.45%
G	COMMERCIAL, INDUST., & MINERAL	130,712,781	2,202,418	1.6849	6.69%
H	RESIDENTIAL **	604,282,283	9,704,833	1.6060	29.48%
	COLFAX COUNTY	\$2,295,629,284	\$32,921,228	1.4341	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$64,380,672	2.80%
B	PUBLIC SERVIC ENTITIES	22,989,280	1.00%
C	COMMERCIAL & INDUST. EQUIP.	52,813,801	2.30%
D	AGRIC. MACHINERY & EQUIP.	67,104,707	2.92%
E	AG-OUTBLDG & FARM SITE LAND	83,976,460	3.66%
F	AGRICULTURAL LAND	1,269,369,300	55.30%
G	COMMERCIAL, INDUST., & MINERAL	130,712,781	5.69%
H	RESIDENTIAL **	604,282,283	26.32%
	COLFAX COUNTY	\$2,295,629,284	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: West Point, NE
County Population: 9,013
 Residential & Recreational Records: 3,662
 Commercial, Indust., & Mineral Records: 721
 Agricultural Records: 4,634
Total Taxable Real Property Records: 9,017

Taxable Aglan Acres:
 Irrigated 60,434.65
 Dryland 235,895.08
 Grassland 32,869.29
 Wasteland 3,748.50
 Other 8,097.66
Total Acres 341,045.18

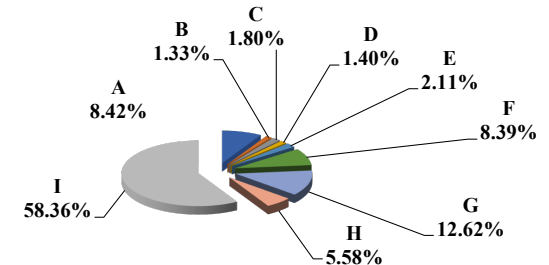
20 CUMING COUNTY

2023 Levels of Value
 Residential: 95%
 Commercial: 96%
 Agricultural: 72%
 Ag Special Value: 72%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,650,701,805	\$2,781,317	0.1049	8.42%
B	MISCELLANEOUS DISTRICTS	5,803,926,131	439,080	0.0076	1.33%
C	FIRE DISTRICTS	2,589,740,969	594,434	0.0230	1.80%
D	EDUCATIONAL SERVICE UNITS	3,078,870,467	461,832	0.0150	1.40%
E	NATURAL RESOURCE DISTRICTS	3,078,870,467	695,394	0.0226	2.11%
F	COMMUNITY COLLEGE	3,078,870,467	2,770,988	0.0900	8.39%
G	COUNTY	3,078,870,467	4,169,104	0.1354	12.62%
H	CITY OR VILLAGE	489,129,498	1,842,081	0.3766	5.58%
I	SCHOOL DISTRICTS *	3,078,870,467	19,280,843	0.6262	58.36%
	CUMING COUNTY	\$3,078,870,467	\$33,035,074	1.0730	100.00%

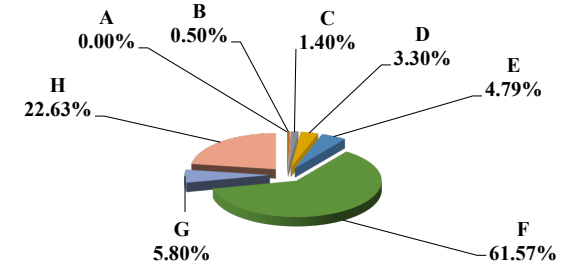
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	14,603,097	163,983	1.1229	0.50%
C	COMMERCIAL & INDUST. EQUIP.	41,001,342	463,295	1.1300	1.40%
D	AGRIC. MACHINERY & EQUIP.	105,427,618	1,090,473	1.0343	3.30%
E	AG-OUTBLDG & FARM SITE LAND	154,450,250	1,583,201	1.0251	4.79%
F	AGRICULTURAL LAND	1,965,044,920	20,339,772	1.0351	61.57%
G	COMMERCIAL, INDUST., & MINERAL	156,305,585	1,917,570	1.2268	5.80%
H	RESIDENTIAL **	642,037,655	7,476,780	1.1645	22.63%
	CUMING COUNTY	\$3,078,870,467	\$33,035,074	1.0730	100.00%

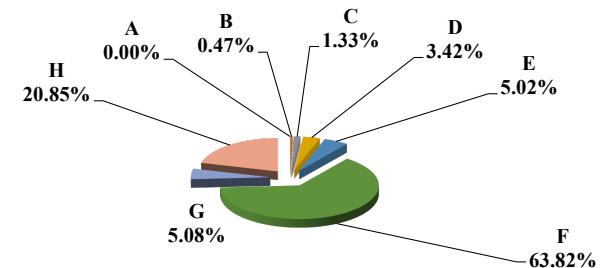
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	14,603,097	0.47%
C	COMMERCIAL & INDUST. EQUIP.	41,001,342	1.33%
D	AGRIC. MACHINERY & EQUIP.	105,427,618	3.42%
E	AG-OUTBLDG & FARM SITE LAND	154,450,250	5.02%
F	AGRICULTURAL LAND	1,965,044,920	63.82%
G	COMMERCIAL, INDUST., & MINERAL	156,305,585	5.08%
H	RESIDENTIAL **	642,037,655	20.85%
	CUMING COUNTY	\$3,078,870,467	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Broken Bow, NE
County Population: 10,545
 Residential & Recreational Records: 5,363
 Commercial, Indust., & Mineral Records: 807
 Agricultural Records: 9,169
Total Taxable Real Property Records: 15,339

Taxable Agland Acres:
 Irrigated 283,028.13
 Dryland 143,346.19
 Grassland 1,181,033.66
 Wasteland 3,134.05
 Other 0.00
Total Acres 1,610,542.03

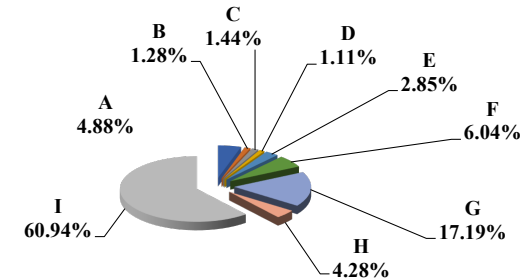
21 CUSTER COUNTY

2023 Levels of Value
 Residential: 96%
 Commercial: 99%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,544,414,666	\$2,135,226	0.0602	4.88%
B	MISCELLANEOUS DISTRICTS	4,703,933,281	560,601	0.0119	1.28%
C	FIRE DISTRICTS	3,269,290,483	629,390	0.0193	1.44%
D	EDUCATIONAL SERVICE UNITS	3,544,414,655	485,905	0.0137	1.11%
E	NATURAL RESOURCE DISTRICTS	3,544,414,653	1,246,943	0.0352	2.85%
F	COMMUNITY COLLEGE	3,544,414,655	2,645,060	0.0746	6.04%
G	COUNTY	3,544,414,655	7,527,570	0.2124	17.19%
H	CITY OR VILLAGE	418,327,311	1,876,292	0.4485	4.28%
I	SCHOOL DISTRICTS *	3,544,414,654	26,692,520	0.7531	60.94%
	CUSTER COUNTY	\$3,544,414,655	\$43,799,508	1.2357	100.00%

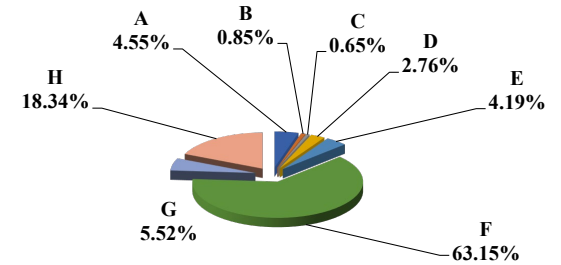
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$166,598,766	\$1,992,341	1.1959	4.55%
B	PUBLIC SERVIC ENTITIES	26,760,732	371,504	1.3882	0.85%
C	COMMERCIAL & INDUST. EQUIP.	20,318,361	282,995	1.3928	0.65%
D	AGRIC. MACHINERY & EQUIP.	103,338,431	1,206,983	1.1680	2.76%
E	AG-OUTBLDG & FARM SITE LAND	155,626,036	1,833,897	1.1784	4.19%
F	AGRICULTURAL LAND	2,330,832,806	27,659,711	1.1867	63.15%
G	COMMERCIAL, INDUST., & MINERAL	165,916,895	2,419,470	1.4582	5.52%
H	RESIDENTIAL **	575,022,628	8,032,607	1.3969	18.34%
	CUSTER COUNTY	\$3,544,414,655	\$43,799,508	1.2357	100.00%

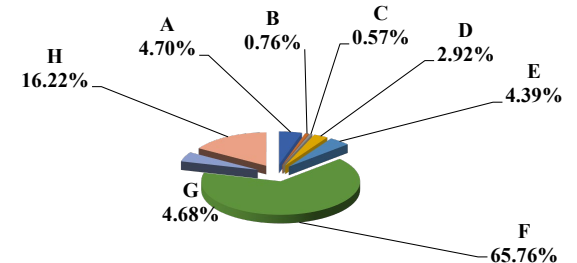
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$166,598,766	4.70%
B	PUBLIC SERVIC ENTITIES	26,760,732	0.76%
C	COMMERCIAL & INDUST. EQUIP.	20,318,361	0.57%
D	AGRIC. MACHINERY & EQUIP.	103,338,431	2.92%
E	AG-OUTBLDG & FARM SITE LAND	155,626,036	4.39%
F	AGRICULTURAL LAND	2,330,832,806	65.76%
G	COMMERCIAL, INDUST., & MINERAL	165,916,895	4.68%
H	RESIDENTIAL **	575,022,628	16.22%
	CUSTER COUNTY	\$3,544,414,655	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Dakota City, NE
County Population: 21,582
 Residential & Recreational Records: 10,604
 Commercial, Indust., & Mineral Records: 945
 Agricultural Records: 2,343
Total Taxable Real Property Records: 13,892

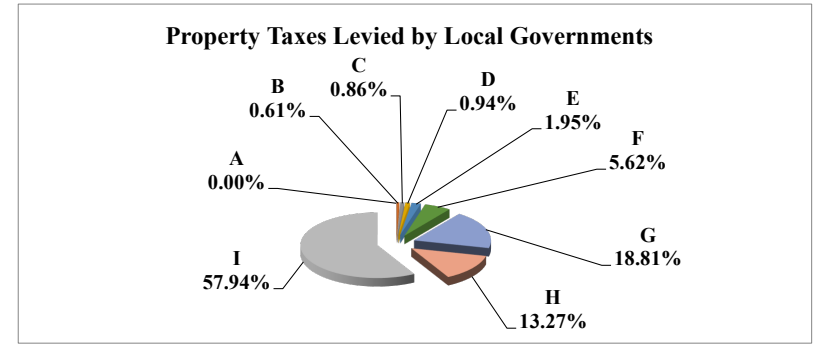
Taxable Agland Acres:
 Irrigated 16,973.09
 Dryland 96,066.34
 Grassland 29,139.45
 Wasteland 6,657.67
 Other 0.00
Total Acres 148,836.55

22 DAKOTA COUNTY

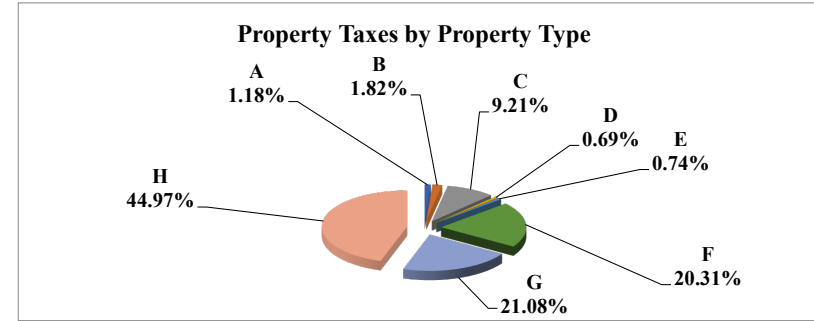
2023 Levels of Value
 Residential: 94%
 Commercial: 92%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,085,964,994	236,445	0.0046	0.61%
C	FIRE DISTRICTS	1,236,855,261	331,706	0.0268	0.86%
D	EDUCATIONAL SERVICE UNITS	2,413,018,069	361,953	0.0150	0.94%
E	NATURAL RESOURCE DISTRICTS	2,413,018,068	754,376	0.0313	1.95%
F	COMMUNITY COLLEGE	2,413,018,069	2,171,719	0.0900	5.62%
G	COUNTY	2,413,018,069	7,265,173	0.3011	18.81%
H	CITY OR VILLAGE	1,248,516,500	5,123,912	0.4104	13.27%
I	SCHOOL DISTRICTS *	2,413,018,068	22,378,430	0.9274	57.94%
	DAKOTA COUNTY	\$2,413,018,069	\$38,623,715	1.6006	100.00%

* Includes Learning Community and all School Bonds

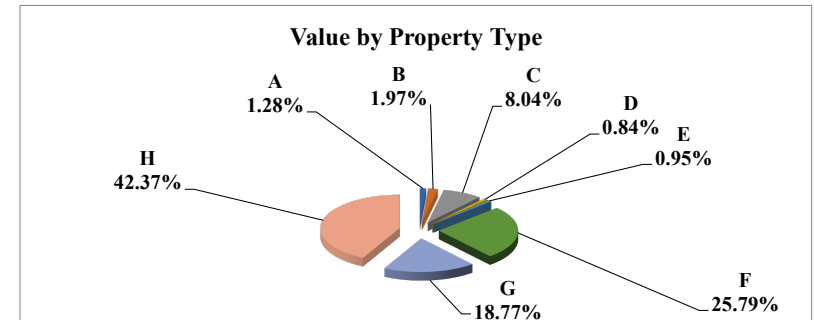


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$30,869,057	\$454,058	1.4709	1.18%
B	PUBLIC SERVIC ENTITIES	47,519,843	703,445	1.4803	1.82%
C	COMMERCIAL & INDUST. EQUIP.	193,980,325	3,558,638	1.8345	9.21%
D	AGRIC. MACHINERY & EQUIP.	20,183,500	265,548	1.3157	0.69%
E	AG-OUTBLDG & FARM SITE LAND	22,889,285	286,052	1.2497	0.74%
F	AGRICULTURAL LAND	622,225,320	7,844,624	1.2607	20.31%
G	COMMERCIAL, INDUST., & MINERAL	452,979,384	8,140,447	1.7971	21.08%
H	RESIDENTIAL **	1,022,371,355	17,370,903	1.6991	44.97%
	DAKOTA COUNTY	\$2,413,018,069	\$38,623,715	1.6006	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$30,869,057	1.28%
B	PUBLIC SERVIC ENTITIES	47,519,843	1.97%
C	COMMERCIAL & INDUST. EQUIP.	193,980,325	8.04%
D	AGRIC. MACHINERY & EQUIP.	20,183,500	0.84%
E	AG-OUTBLDG & FARM SITE LAND	22,889,285	0.95%
F	AGRICULTURAL LAND	622,225,320	25.79%
G	COMMERCIAL, INDUST., & MINERAL	452,979,384	18.77%
H	RESIDENTIAL **	1,022,371,355	42.37%
	DAKOTA COUNTY	\$2,413,018,069	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Chadron, NE
County Population: 8,199
 Residential & Recreational Records: 3,595
 Commercial, Indust., & Mineral Records: 564
 Agricultural Records: 3,338
Total Taxable Real Property Records: 7,497

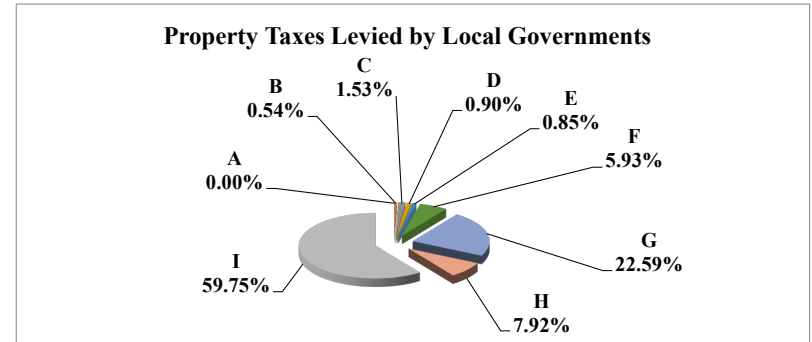
Taxable Agland Acres:
 Irrigated 19,585.84
 Dryland 117,930.13
 Grassland 642,298.93
 Wasteland 5,850.15
 Other 92.14
Total Acres 785,757.19

23 DAWES COUNTY

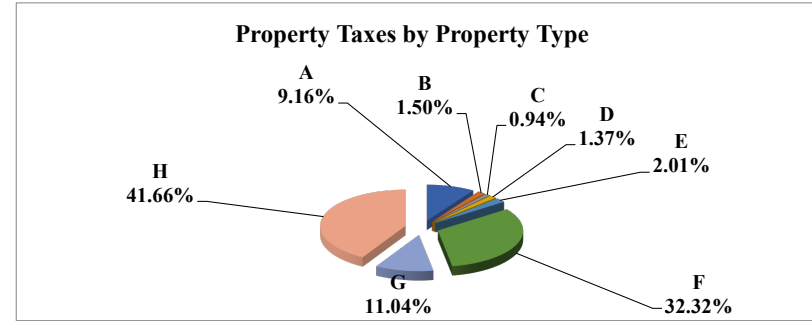
2023 Levels of Value
 Residential: 98%
 Commercial: 98%
 Agricultural: 73%
 Ag Special Value: 73%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,109,862,504	99,222	0.0089	0.54%
C	FIRE DISTRICTS	745,173,108	283,442	0.0380	1.53%
D	EDUCATIONAL SERVICE UNITS	1,109,862,504	167,523	0.0151	0.90%
E	NATURAL RESOURCE DISTRICTS	1,109,862,504	156,602	0.0141	0.85%
F	COMMUNITY COLLEGE	1,109,862,504	1,097,812	0.0989	5.93%
G	COUNTY	1,109,862,504	4,183,759	0.3770	22.59%
H	CITY OR VILLAGE	364,689,396	1,466,970	0.4023	7.92%
I	SCHOOL DISTRICTS *	1,109,862,504	11,067,137	0.9972	59.75%
	DAWES COUNTY	\$1,109,862,504	\$18,522,466	1.6689	100.00%

* Includes Learning Community and all School Bonds

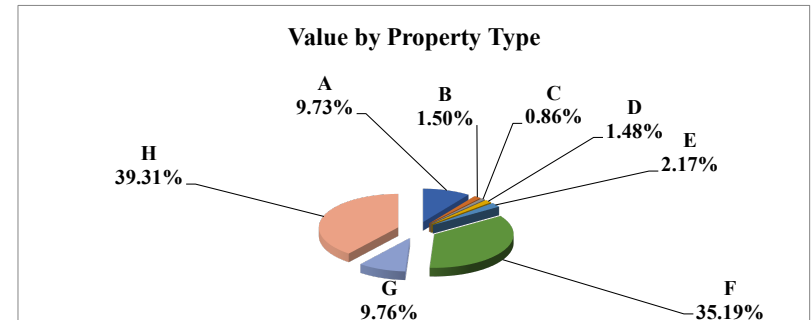


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$107,941,802	\$1,696,499	1.5717	9.16%
B	PUBLIC SERVIC ENTITIES	16,616,533	278,763	1.6776	1.50%
C	COMMERCIAL & INDUST. EQUIP.	9,553,919	174,310	1.8245	0.94%
D	AGRIC. MACHINERY & EQUIP.	16,463,910	254,116	1.5435	1.37%
E	AG-OUTBLDG & FARM SITE LAND	24,063,555	371,486	1.5438	2.01%
F	AGRICULTURAL LAND	390,601,400	5,985,976	1.5325	32.32%
G	COMMERCIAL, INDUST., & MINERAL	108,290,145	2,044,650	1.8881	11.04%
H	RESIDENTIAL **	436,331,240	7,716,666	1.7685	41.66%
	DAWES COUNTY	\$1,109,862,504	\$18,522,466	1.6689	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$107,941,802	9.73%
B	PUBLIC SERVIC ENTITIES	16,616,533	1.50%
C	COMMERCIAL & INDUST. EQUIP.	9,553,919	0.86%
D	AGRIC. MACHINERY & EQUIP.	16,463,910	1.48%
E	AG-OUTBLDG & FARM SITE LAND	24,063,555	2.17%
F	AGRICULTURAL LAND	390,601,400	35.19%
G	COMMERCIAL, INDUST., & MINERAL	108,290,145	9.76%
H	RESIDENTIAL **	436,331,240	39.31%
	DAWES COUNTY	\$1,109,862,504	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Lexington, NE
County Population: 24,111
 Residential & Recreational Records: 10,369
 Commercial, Indust., & Mineral Records: 1,264
 Agricultural Records: 4,653
Total Taxable Real Property Records: 16,286

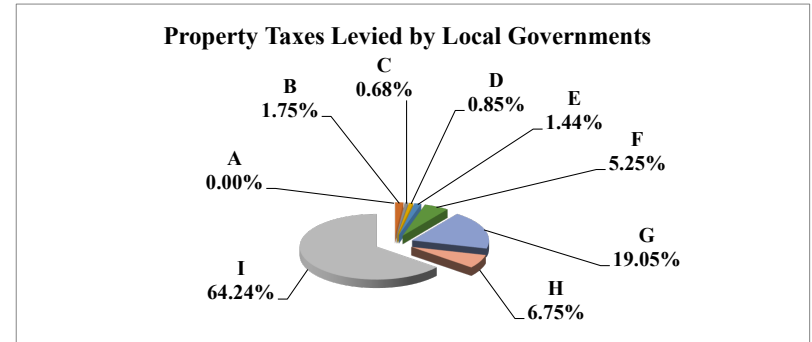
Taxable Agland Acres:
 Irrigated 292,367.19
 Dryland 28,154.41
 Grassland 265,955.87
 Wasteland 1,933.58
 Other 3,537.75
Total Acres 591,948.80

24 DAWSON COUNTY

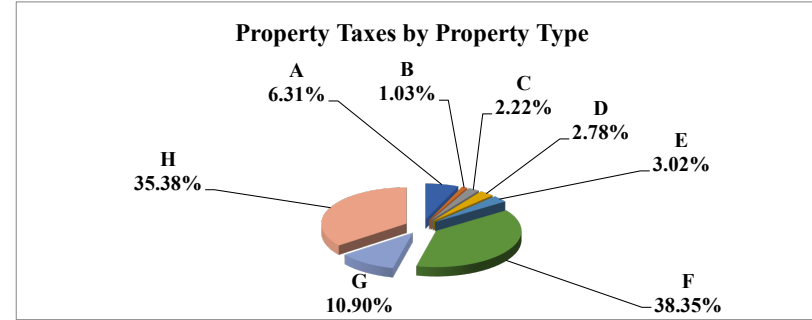
2023 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: 71%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	10,650,387,820	1,087,072	0.0102	1.75%
C	FIRE DISTRICTS	2,708,868,976	421,737	0.0156	0.68%
D	EDUCATIONAL SERVICE UNITS	3,820,698,074	527,520	0.0138	0.85%
E	NATURAL RESOURCE DISTRICTS	3,820,698,077	893,281	0.0234	1.44%
F	COMMUNITY COLLEGE	3,820,698,077	3,262,537	0.0854	5.25%
G	COUNTY	3,820,698,077	11,845,898	0.3100	19.05%
H	CITY OR VILLAGE	1,111,508,398	4,197,839	0.3777	6.75%
I	SCHOOL DISTRICTS *	3,820,698,080	39,944,412	1.0455	64.24%
	DAWSON COUNTY	\$3,820,698,077	\$62,180,295	1.6275	100.00%

* Includes Learning Community and all School Bonds

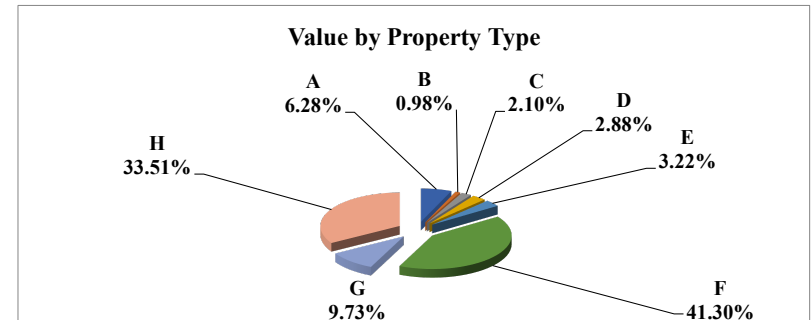


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$239,966,251	\$3,925,132	1.6357	6.31%
B	PUBLIC SERVIC ENTITIES	37,488,944	642,596	1.7141	1.03%
C	COMMERCIAL & INDUST. EQUIP.	80,051,900	1,379,848	1.7237	2.22%
D	AGRIC. MACHINERY & EQUIP.	110,056,930	1,730,302	1.5722	2.78%
E	AG-OUTBLDG & FARM SITE LAND	123,152,983	1,879,096	1.5258	3.02%
F	AGRICULTURAL LAND	1,577,771,285	23,847,753	1.5115	38.35%
G	COMMERCIAL, INDUST., & MINERAL	371,847,047	6,777,807	1.8227	10.90%
H	RESIDENTIAL **	1,280,362,737	21,997,763	1.7181	35.38%
	DAWSON COUNTY	\$3,820,698,077	\$62,180,295	1.6275	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$239,966,251	6.28%
B	PUBLIC SERVIC ENTITIES	37,488,944	0.98%
C	COMMERCIAL & INDUST. EQUIP.	80,051,900	2.10%
D	AGRIC. MACHINERY & EQUIP.	110,056,930	2.88%
E	AG-OUTBLDG & FARM SITE LAND	123,152,983	3.22%
F	AGRICULTURAL LAND	1,577,771,285	41.30%
G	COMMERCIAL, INDUST., & MINERAL	371,847,047	9.73%
H	RESIDENTIAL **	1,280,362,737	33.51%
	DAWSON COUNTY	\$3,820,698,077	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Chappell, NE
County Population: 1,838
 Residential & Recreational Records: 922
 Commercial, Indust., & Mineral Records: 254
 Agricultural Records: 1,311
Total Taxable Real Property Records: 2,487

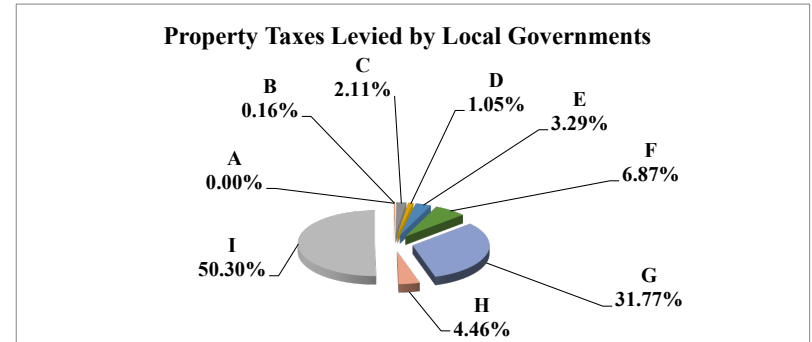
Taxable Agland Acres:
 Irrigated 21,684.18
 Dryland 172,182.14
 Grassland 75,835.35
 Wasteland 0.00
 Other 510.92
Total Acres 270,212.59

25 DEUEL COUNTY

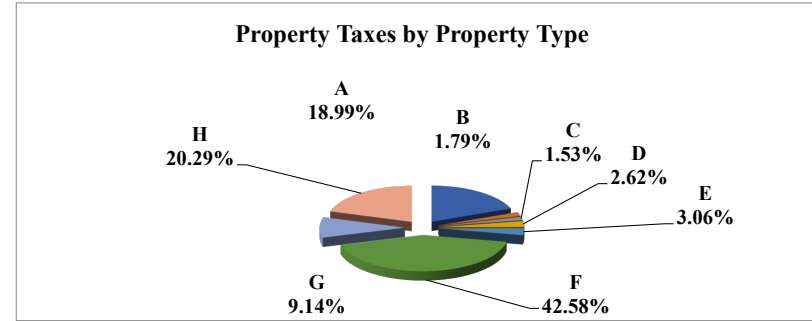
2023 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	638,453,872	10,610	0.0017	0.16%
C	FIRE DISTRICTS	452,742,788	137,551	0.0304	2.11%
D	EDUCATIONAL SERVICE UNITS	452,742,788	68,182	0.0151	1.05%
E	NATURAL RESOURCE DISTRICTS	452,742,788	214,338	0.0473	3.29%
F	COMMUNITY COLLEGE	452,742,788	447,827	0.0989	6.87%
G	COUNTY	452,742,788	2,071,203	0.4575	31.77%
H	CITY OR VILLAGE	68,851,840	290,749	0.4223	4.46%
I	SCHOOL DISTRICTS *	452,742,788	3,279,389	0.7243	50.30%
	DEUEL COUNTY	\$452,742,788	\$6,519,847	1.4401	100.00%

* Includes Learning Community and all School Bonds

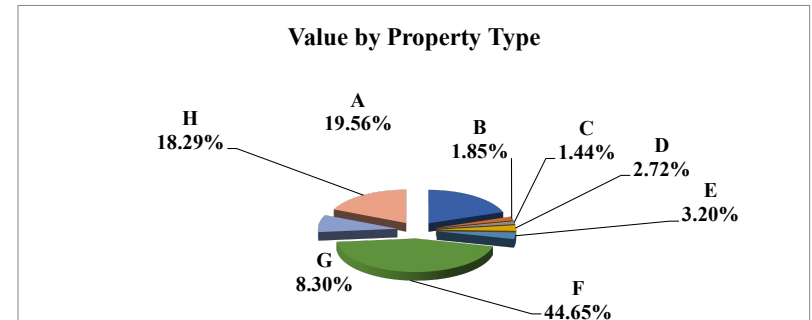


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$88,535,760	\$1,238,078	1.3984	18.99%
B	PUBLIC SERVIC ENTITIES	8,362,630	116,946	1.3984	1.79%
C	COMMERCIAL & INDUST. EQUIP.	6,505,499	99,850	1.5349	1.53%
D	AGRIC. MACHINERY & EQUIP.	12,332,794	170,525	1.3827	2.62%
E	AG-OUTBLDG & FARM SITE LAND	14,497,901	199,438	1.3756	3.06%
F	AGRICULTURAL LAND	202,141,110	2,776,119	1.3734	42.58%
G	COMMERCIAL, INDUST., & MINERAL	37,562,974	596,070	1.5869	9.14%
H	RESIDENTIAL **	82,804,120	1,322,821	1.5975	20.29%
	DEUEL COUNTY	\$452,742,788	\$6,519,847	1.4401	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$88,535,760	19.56%
B	PUBLIC SERVIC ENTITIES	8,362,630	1.85%
C	COMMERCIAL & INDUST. EQUIP.	6,505,499	1.44%
D	AGRIC. MACHINERY & EQUIP.	12,332,794	2.72%
E	AG-OUTBLDG & FARM SITE LAND	14,497,901	3.20%
F	AGRICULTURAL LAND	202,141,110	44.65%
G	COMMERCIAL, INDUST., & MINERAL	37,562,974	8.30%
H	RESIDENTIAL **	82,804,120	18.29%
	DEUEL COUNTY	\$452,742,788	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Ponca, NE
County Population: 5,606
 Residential & Recreational Records: 2,566
 Commercial, Indust., & Mineral Records: 339
 Agricultural Records: 3,097
Total Taxable Real Property Records: 6,002

Taxable Agland Acres:
 Irrigated 33,133.27
 Dryland 181,401.67
 Grassland 58,514.05
 Wasteland 7,155.81
 Other 446.23
Total Acres 280,651.03

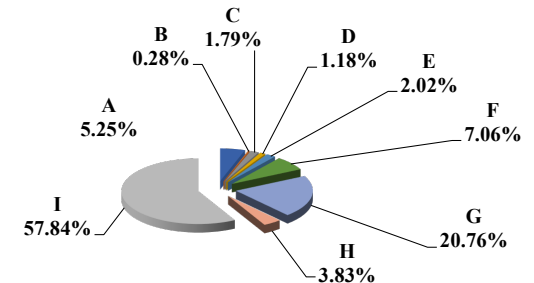
26 DIXON COUNTY

2023 Levels of Value
 Residential: 97%
 Commercial: 94%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,677,259,079	\$1,157,541	0.0690	5.25%
B	MISCELLANEOUS DISTRICTS	1,864,675,482	61,739	0.0033	0.28%
C	FIRE DISTRICTS	1,551,250,815	395,316	0.0255	1.79%
D	EDUCATIONAL SERVICE UNITS	1,728,323,598	259,249	0.0150	1.18%
E	NATURAL RESOURCE DISTRICTS	1,728,323,599	444,770	0.0257	2.02%
F	COMMUNITY COLLEGE	1,728,323,598	1,555,494	0.0900	7.06%
G	COUNTY	1,728,323,598	4,575,467	0.2647	20.76%
H	CITY OR VILLAGE	188,545,669	843,461	0.4474	3.83%
I	SCHOOL DISTRICTS *	1,728,323,598	12,749,935	0.7377	57.84%
	DIXON COUNTY	\$1,728,323,598	\$22,042,971	1.2754	100.00%

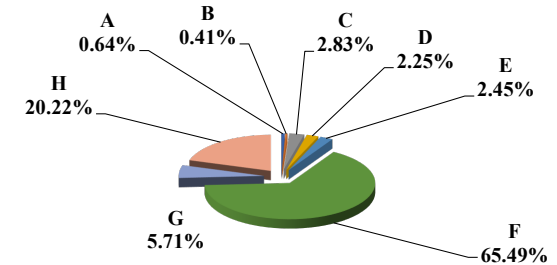
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$10,970,662	\$141,256	1.2876	0.64%
B	PUBLIC SERVIC ENTITIES	6,108,166	89,750	1.4693	0.41%
C	COMMERCIAL & INDUST. EQUIP.	41,815,238	624,864	1.4943	2.83%
D	AGRIC. MACHINERY & EQUIP.	39,926,047	496,117	1.2426	2.25%
E	AG-OUTBLDG & FARM SITE LAND	44,260,870	539,027	1.2178	2.45%
F	AGRICULTURAL LAND	1,186,051,880	14,436,475	1.2172	65.49%
G	COMMERCIAL, INDUST., & MINERAL	94,909,405	1,259,230	1.3268	5.71%
H	RESIDENTIAL **	304,281,330	4,456,253	1.4645	20.22%
	DIXON COUNTY	\$1,728,323,598	\$22,042,971	1.2754	100.00%

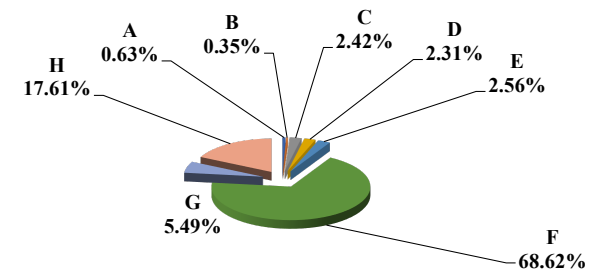
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$10,970,662	0.63%
B	PUBLIC SERVIC ENTITIES	6,108,166	0.35%
C	COMMERCIAL & INDUST. EQUIP.	41,815,238	2.42%
D	AGRIC. MACHINERY & EQUIP.	39,926,047	2.31%
E	AG-OUTBLDG & FARM SITE LAND	44,260,870	2.56%
F	AGRICULTURAL LAND	1,186,051,880	68.62%
G	COMMERCIAL, INDUST., & MINERAL	94,909,405	5.49%
H	RESIDENTIAL **	304,281,330	17.61%
	DIXON COUNTY	\$1,728,323,598	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Fremont, NE
County Population: 37,167
 Residential & Recreational Records: 14,786
 Commercial, Indust., & Mineral Records: 1,843
 Agricultural Records: 4,392
Total Taxable Real Property Records: 21,021

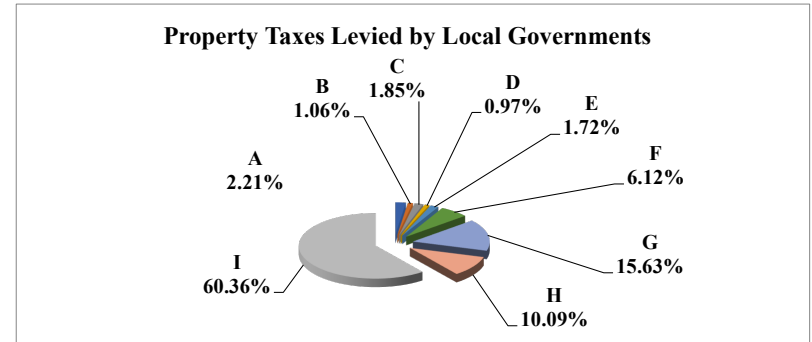
Taxable Aglan Acres:
 Irrigated 112,841.03
 Dryland 150,215.62
 Grassland 16,137.16
 Wasteland 8,388.11
 Other 274.14
Total Acres 287,856.06

27 DODGE COUNTY

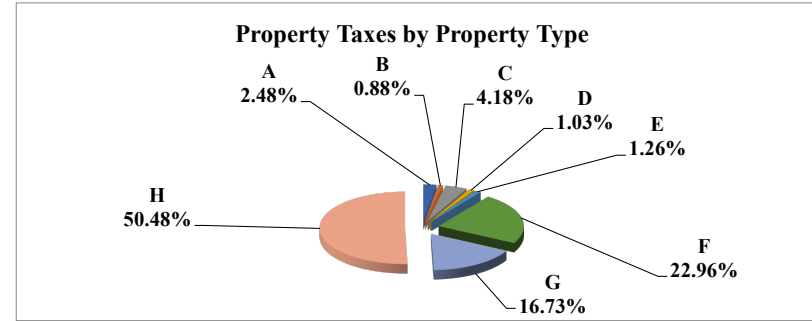
2023 Levels of Value
 Residential: 93%
 Commercial: --
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,928,496,649	\$1,896,789	0.0648	2.21%
B	MISCELLANEOUS DISTRICTS	5,922,335,350	913,251	0.0154	1.06%
C	FIRE DISTRICTS	2,979,079,182	1,589,082	0.0533	1.85%
D	EDUCATIONAL SERVICE UNITS	5,542,732,937	831,420	0.0150	0.97%
E	NATURAL RESOURCE DISTRICTS	5,542,732,936	1,477,824	0.0267	1.72%
F	COMMUNITY COLLEGE	5,542,732,938	5,265,617	0.0950	6.12%
G	COUNTY	5,542,732,938	13,439,776	0.2425	15.63%
H	CITY OR VILLAGE	2,793,837,697	8,678,609	0.3106	10.09%
I	SCHOOL DISTRICTS *	5,542,732,937	51,922,009	0.9368	60.36%
	DODGE COUNTY	\$5,542,732,938	\$86,014,376	1.5518	100.00%

* Includes Learning Community and all School Bonds

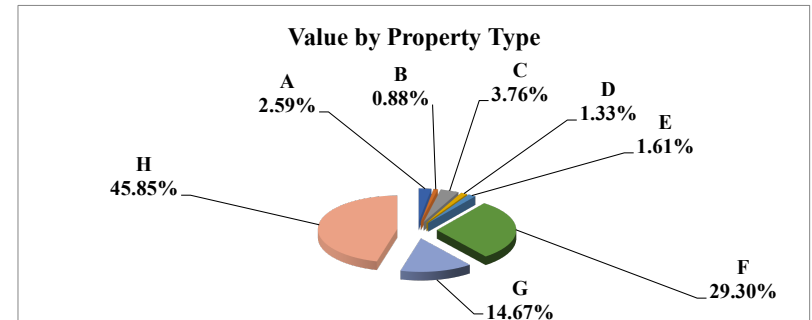


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$143,685,298	\$2,130,464	1.4827	2.48%
B	PUBLIC SERVIC ENTITIES	48,859,547	757,562	1.5505	0.88%
C	COMMERCIAL & INDUST. EQUIP.	208,338,016	3,597,849	1.7269	4.18%
D	AGRIC. MACHINERY & EQUIP.	73,685,119	889,978	1.2078	1.03%
E	AG-OUTBLDG & FARM SITE LAND	89,284,124	1,079,844	1.2094	1.26%
F	AGRICULTURAL LAND	1,624,224,066	19,745,767	1.2157	22.96%
G	COMMERCIAL, INDUST., & MINERAL	813,138,722	14,388,839	1.7695	16.73%
H	RESIDENTIAL **	2,541,518,046	43,424,073	1.7086	50.48%
	DODGE COUNTY	\$5,542,732,938	\$86,014,376	1.5518	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$143,685,298	2.59%
B	PUBLIC SERVIC ENTITIES	48,859,547	0.88%
C	COMMERCIAL & INDUST. EQUIP.	208,338,016	3.76%
D	AGRIC. MACHINERY & EQUIP.	73,685,119	1.33%
E	AG-OUTBLDG & FARM SITE LAND	89,284,124	1.61%
F	AGRICULTURAL LAND	1,624,224,066	29.30%
G	COMMERCIAL, INDUST., & MINERAL	813,138,722	14.67%
H	RESIDENTIAL **	2,541,518,046	45.85%
	DODGE COUNTY	\$5,542,732,938	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Omaha, NE
County Population: 584,526
 Residential & Recreational Records: 190,554
 Commercial, Indust., & Mineral Records: 12,454
 Agricultural Records: 1,701
Total Taxable Real Property Records: 204,709

Taxable Agland Acres:
 Irrigated 11,678.34
 Dryland 42,255.63
 Grassland 11,904.88
 Wasteland 1,968.41
 Other 702.50
Total Acres 68,509.76

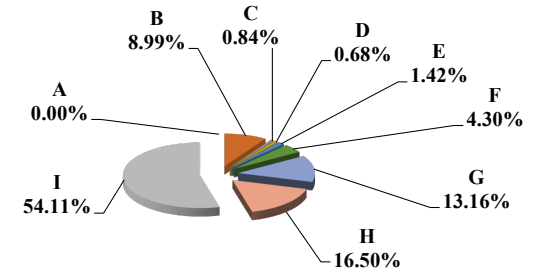
28 DOUGLAS COUNTY

2023 Levels of Value
 Residential: 94%
 Commercial: 93%
 Agricultural: 0%
 Ag Special Value: 72%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	201,347,985,545	128,914,101	0.0640	8.99%
C	FIRE DISTRICTS	14,027,193,095	12,050,151	0.0859	0.84%
D	EDUCATIONAL SERVICE UNITS	64,906,016,185	9,736,388	0.0150	0.68%
E	NATURAL RESOURCE DISTRICTS	64,906,016,185	20,328,563	0.0313	1.42%
F	COMMUNITY COLLEGE	64,906,016,185	61,661,225	0.0950	4.30%
G	COUNTY	64,906,016,185	188,610,399	0.2906	13.16%
H	CITY OR VILLAGE	51,573,006,110	236,493,410	0.4586	16.50%
I	SCHOOL DISTRICTS *	64,906,016,180	775,500,252	1.1948	54.11%
	DOUGLAS COUNTY	\$64,906,016,185	\$1,433,294,489	2.2083	100.00%

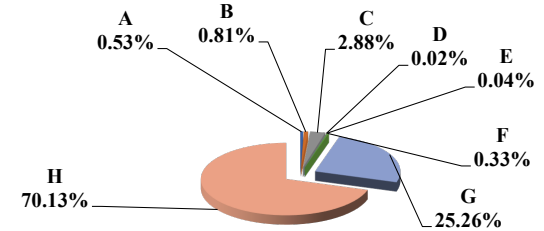
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$360,651,045	\$7,589,998	2.1045	0.53%
B	PUBLIC SERVIC ENTITIES	532,639,885	11,626,178	2.1827	0.81%
C	COMMERCIAL & INDUST. EQUIP.	1,906,717,780	41,263,473	2.1641	2.88%
D	AGRIC. MACHINERY & EQUIP.	14,108,340	227,719	1.6141	0.02%
E	AG-OUTBLDG & FARM SITE LAND	31,699,645	543,958	1.7160	0.04%
F	AGRICULTURAL LAND	286,332,805	4,750,304	1.6590	0.33%
G	COMMERCIAL, INDUST., & MINERAL	16,517,085,805	362,065,467	2.1921	25.26%
H	RESIDENTIAL **	45,256,780,880	1,005,227,399	2.2212	70.13%
	DOUGLAS COUNTY	\$64,906,016,185	\$1,433,294,489	2.2083	100.00%

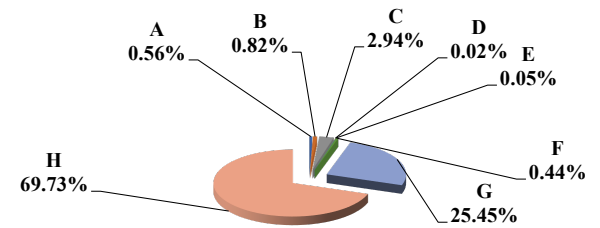
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$360,651,045	0.56%
B	PUBLIC SERVIC ENTITIES	532,639,885	0.82%
C	COMMERCIAL & INDUST. EQUIP.	1,906,717,780	2.94%
D	AGRIC. MACHINERY & EQUIP.	14,108,340	0.02%
E	AG-OUTBLDG & FARM SITE LAND	31,699,645	0.05%
F	AGRICULTURAL LAND	286,332,805	0.44%
G	COMMERCIAL, INDUST., & MINERAL	16,517,085,805	25.45%
H	RESIDENTIAL **	45,256,780,880	69.73%
	DOUGLAS COUNTY	\$64,906,016,185	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Benkelman, NE	Taxable Agland Acres:	
County Population:	1,654	Irrigated	116,253.56
Residential & Recreational Records:	967	Dryland	92,711.14
Commercial, Indust., & Mineral Records:	623	Grassland	355,755.88
Agricultural Records:	2,478	Wasteland	321.74
Total Taxable Real Property Records:	4,068	Other	5,370.68
		Total Acres	570,413.00

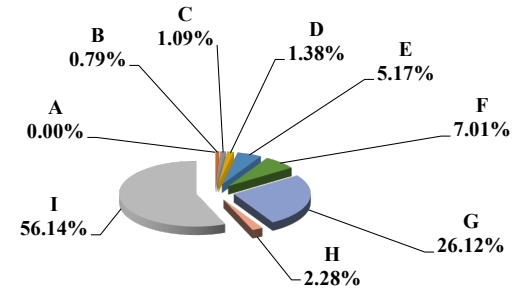
29 DUNDY COUNTY

2023 Levels of Value	
Residential:	99%
Commercial:	93%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,766,364,163	80,666	0.0029	0.79%
C	FIRE DISTRICTS	883,066,467	111,026	0.0126	1.09%
D	EDUCATIONAL SERVICE UNITS	953,922,860	140,303	0.0147	1.38%
E	NATURAL RESOURCE DISTRICTS	953,922,860	524,602	0.0550	5.17%
F	COMMUNITY COLLEGE	953,922,860	711,876	0.0746	7.01%
G	COUNTY	953,922,860	2,650,948	0.2779	26.12%
H	CITY OR VILLAGE	70,856,394	231,565	0.3268	2.28%
I	SCHOOL DISTRICTS *	953,922,858	5,697,869	0.5973	56.14%
	DUNDY COUNTY	\$953,922,860	\$10,148,855	1.0639	100.00%

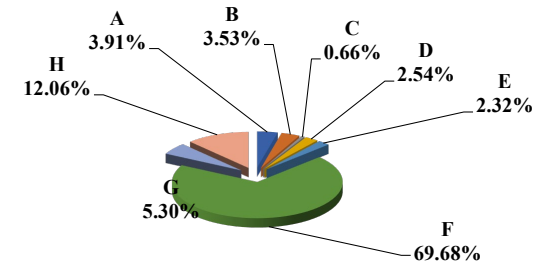
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$38,451,769	\$396,543	1.0313	3.91%
B	PUBLIC SERVIC ENTITIES	34,435,004	357,941	1.0395	3.53%
C	COMMERCIAL & INDUST. EQUIP.	5,960,929	67,162	1.1267	0.66%
D	AGRIC. MACHINERY & EQUIP.	24,267,215	258,201	1.0640	2.54%
E	AG-OUTBLDG & FARM SITE LAND	22,652,912	234,959	1.0372	2.32%
F	AGRICULTURAL LAND	676,068,709	7,072,008	1.0460	69.68%
G	COMMERCIAL, INDUST., & MINERAL	46,813,313	538,080	1.1494	5.30%
H	RESIDENTIAL **	105,273,009	1,223,961	1.1627	12.06%
	DUNDY COUNTY	\$953,922,860	\$10,148,855	1.0639	100.00%

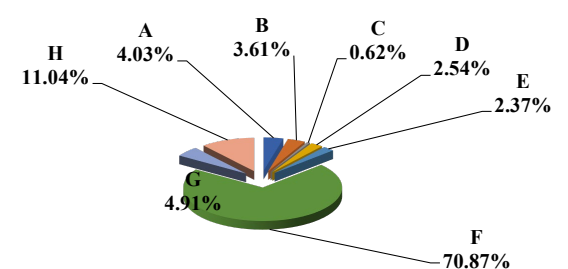
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$38,451,769	4.03%
B	PUBLIC SERVIC ENTITIES	34,435,004	3.61%
C	COMMERCIAL & INDUST. EQUIP.	5,960,929	0.62%
D	AGRIC. MACHINERY & EQUIP.	24,267,215	2.54%
E	AG-OUTBLDG & FARM SITE LAND	22,652,912	2.37%
F	AGRICULTURAL LAND	676,068,709	70.87%
G	COMMERCIAL, INDUST., & MINERAL	46,813,313	4.91%
H	RESIDENTIAL **	105,273,009	11.04%
	DUNDY COUNTY	\$953,922,860	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

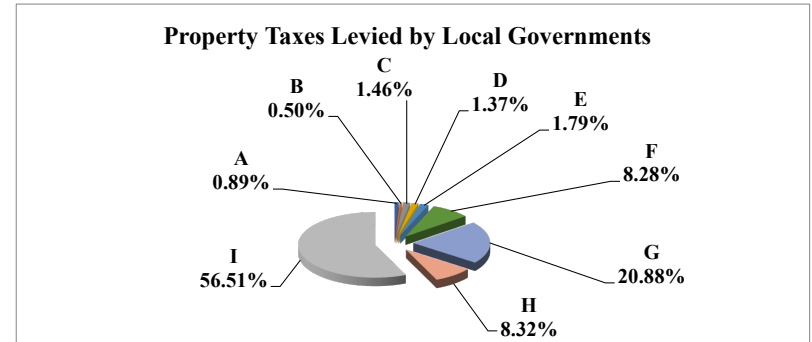
County Seat:	Geneva, NE	Taxable Agland Acres:
County Population:	5,551	Irrigated 244,299.15
Residential & Recreational Records:	3,015	Dryland 71,583.76
Commercial, Indust., & Mineral Records:	586	Grassland 22,726.15
Agricultural Records:	3,376	Wasteland 3,886.40
Total Taxable Real Property Records:	6,977	Other 589.11
		Total Acres 343,084.57

30 FILLMORE COUNTY

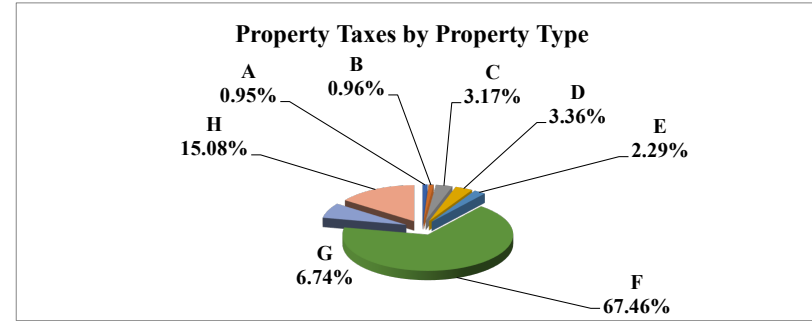
2023 Levels of Value	
Residential:	95%
Commercial:	94%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,528,714,534	\$253,328	0.0100	0.89%
B	MISCELLANEOUS DISTRICTS	5,057,429,076	142,266	0.0028	0.50%
C	FIRE DISTRICTS	2,203,535,064	416,710	0.0189	1.46%
D	EDUCATIONAL SERVICE UNITS	2,528,714,539	391,645	0.0155	1.37%
E	NATURAL RESOURCE DISTRICTS	2,528,714,539	513,538	0.0203	1.79%
F	COMMUNITY COLLEGE	2,528,714,538	2,369,408	0.0937	8.28%
G	COUNTY	2,528,714,539	5,974,855	0.2363	20.88%
H	CITY OR VILLAGE	345,620,575	2,379,725	0.6885	8.32%
I	SCHOOL DISTRICTS *	2,528,714,541	16,168,033	0.6394	56.51%
	FILLMORE COUNTY	\$2,528,714,539	\$28,609,508	1.1314	100.00%

* Includes Learning Community and all School Bonds

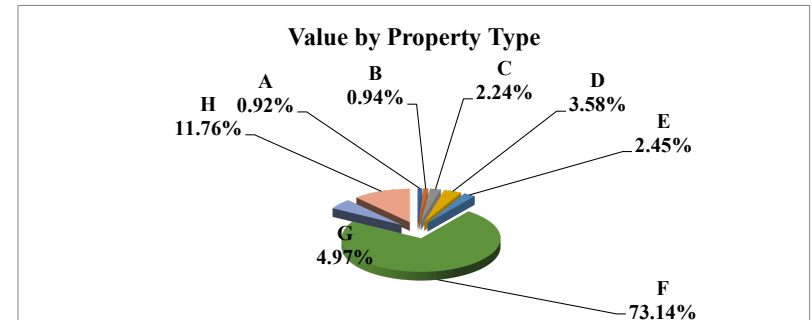


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$23,346,620	\$271,080	1.1611	0.95%
B	PUBLIC SERVIC ENTITIES	23,887,301	274,410	1.1488	0.96%
C	COMMERCIAL & INDUST. EQUIP.	56,568,680	906,117	1.6018	3.17%
D	AGRIC. MACHINERY & EQUIP.	90,595,628	960,305	1.0600	3.36%
E	AG-OUTBLDG & FARM SITE LAND	61,880,255	654,485	1.0577	2.29%
F	AGRICULTURAL LAND	1,849,408,755	19,299,344	1.0435	67.46%
G	COMMERCIAL, INDUST., & MINERAL	125,588,612	1,928,360	1.5355	6.74%
H	RESIDENTIAL **	297,438,688	4,315,407	1.4509	15.08%
	FILLMORE COUNTY	\$2,528,714,539	\$28,609,508	1.1314	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$23,346,620	0.92%
B	PUBLIC SERVIC ENTITIES	23,887,301	0.94%
C	COMMERCIAL & INDUST. EQUIP.	56,568,680	2.24%
D	AGRIC. MACHINERY & EQUIP.	90,595,628	3.58%
E	AG-OUTBLDG & FARM SITE LAND	61,880,255	2.45%
F	AGRICULTURAL LAND	1,849,408,755	73.14%
G	COMMERCIAL, INDUST., & MINERAL	125,588,612	4.97%
H	RESIDENTIAL **	297,438,688	11.76%
	FILLMORE COUNTY	\$2,528,714,539	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Franklin, NE
County Population: 2,889
 Residential & Recreational Records: 1,896
 Commercial, Indust., & Mineral Records: 395
 Agricultural Records: 2,753
Total Taxable Real Property Records: 5,044

Taxable Aglan Acres:
 Irrigated 113,008.68
 Dryland 67,076.74
 Grassland 169,743.28
 Wasteland 544.05
 Other 0.00
Total Acres 350,372.75

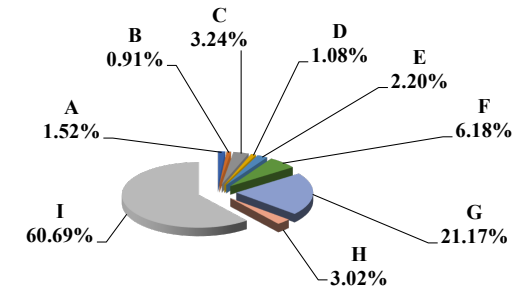
31 FRANKLIN COUNTY

2023 Levels of Value
 Residential: 92%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,069,769,763	\$224,753	0.0210	1.52%
B	MISCELLANEOUS DISTRICTS	1,666,444,391	134,558	0.0081	0.91%
C	FIRE DISTRICTS	1,046,032,688	479,948	0.0459	3.24%
D	EDUCATIONAL SERVICE UNITS	1,069,769,763	159,720	0.0149	1.08%
E	NATURAL RESOURCE DISTRICTS	1,069,769,763	325,371	0.0304	2.20%
F	COMMUNITY COLLEGE	1,069,769,763	913,489	0.0854	6.18%
G	COUNTY	1,069,769,763	3,130,719	0.2927	21.17%
H	CITY OR VILLAGE	91,402,114	446,263	0.4882	3.02%
I	SCHOOL DISTRICTS *	1,069,769,763	8,976,137	0.8391	60.69%
	FRANKLIN COUNTY	\$1,069,769,763	\$14,790,957	1.3826	100.00%

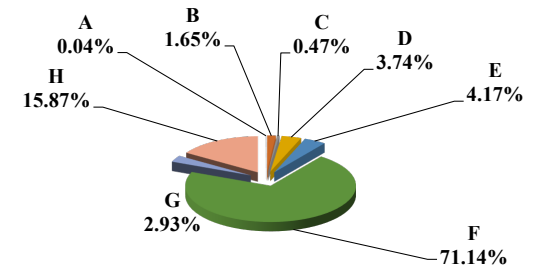
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$379,423	\$5,815	1.5325	0.04%
B	PUBLIC SERVIC ENTITIES	16,945,823	243,655	1.4379	1.65%
C	COMMERCIAL & INDUST. EQUIP.	4,677,546	68,977	1.4746	0.47%
D	AGRIC. MACHINERY & EQUIP.	41,445,935	553,518	1.3355	3.74%
E	AG-OUTBLDG & FARM SITE LAND	45,511,630	617,109	1.3559	4.17%
F	AGRICULTURAL LAND	783,959,790	10,522,004	1.3422	71.14%
G	COMMERCIAL, INDUST., & MINERAL	25,926,841	432,777	1.6692	2.93%
H	RESIDENTIAL **	150,922,775	2,347,102	1.5552	15.87%
	FRANKLIN COUNTY	\$1,069,769,763	\$14,790,957	1.3826	100.00%

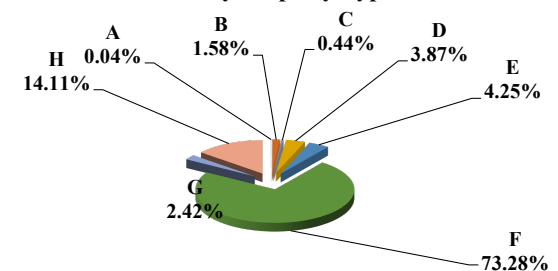
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$379,423	0.04%
B	PUBLIC SERVIC ENTITIES	16,945,823	1.58%
C	COMMERCIAL & INDUST. EQUIP.	4,677,546	0.44%
D	AGRIC. MACHINERY & EQUIP.	41,445,935	3.87%
E	AG-OUTBLDG & FARM SITE LAND	45,511,630	4.25%
F	AGRICULTURAL LAND	783,959,790	73.28%
G	COMMERCIAL, INDUST., & MINERAL	25,926,841	2.42%
H	RESIDENTIAL **	150,922,775	14.11%
	FRANKLIN COUNTY	\$1,069,769,763	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Stockville, NE
County Population: 2,519
 Residential & Recreational Records: 1,067
 Commercial, Indust., & Mineral Records: 201
 Agricultural Records: 2,717
Total Taxable Real Property Records: 3,985

Taxable Agland Acres:
 Irrigated 76,633.24
 Dryland 152,691.64
 Grassland 366,907.55
 Wasteland 0.00
 Other 1,067.29
Total Acres 597,299.72

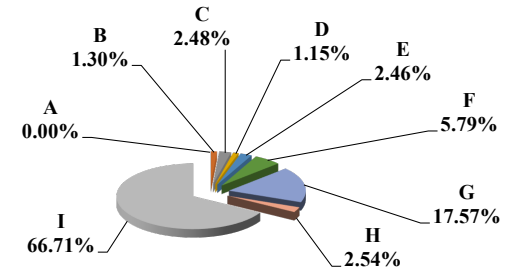
32 FRONTIER COUNTY

2023 Levels of Value
 Residential: 97%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,201,444,079	167,096	0.0139	1.30%
C	FIRE DISTRICTS	1,000,732,095	320,104	0.0320	2.48%
D	EDUCATIONAL SERVICE UNITS	1,000,732,101	148,061	0.0148	1.15%
E	NATURAL RESOURCE DISTRICTS	1,000,732,098	316,621	0.0316	2.46%
F	COMMUNITY COLLEGE	1,000,732,098	746,811	0.0746	5.79%
G	COUNTY	1,000,732,098	2,265,499	0.2264	17.57%
H	CITY OR VILLAGE	85,552,010	327,580	0.3829	2.54%
I	SCHOOL DISTRICTS *	1,000,732,103	8,599,822	0.8594	66.71%
	FRONTIER COUNTY	\$1,000,732,098	\$12,891,593	1.2882	100.00%

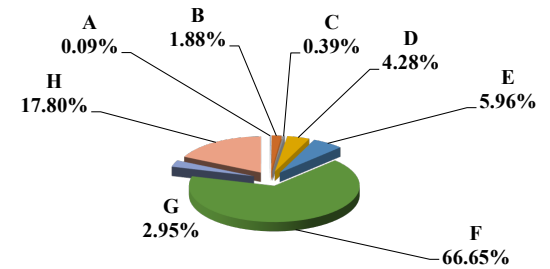
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$878,903	\$12,049	1.3709	0.09%
B	PUBLIC SERVIC ENTITIES	18,673,981	242,019	1.2960	1.88%
C	COMMERCIAL & INDUST. EQUIP.	3,047,040	50,294	1.6506	0.39%
D	AGRIC. MACHINERY & EQUIP.	43,308,582	551,545	1.2735	4.28%
E	AG-OUTBLDG & FARM SITE LAND	61,187,111	768,726	1.2564	5.96%
F	AGRICULTURAL LAND	690,567,039	8,592,659	1.2443	66.65%
G	COMMERCIAL, INDUST., & MINERAL	23,680,041	379,811	1.6039	2.95%
H	RESIDENTIAL **	159,389,401	2,294,490	1.4396	17.80%
	FRONTIER COUNTY	\$1,000,732,098	\$12,891,593	1.2882	100.00%

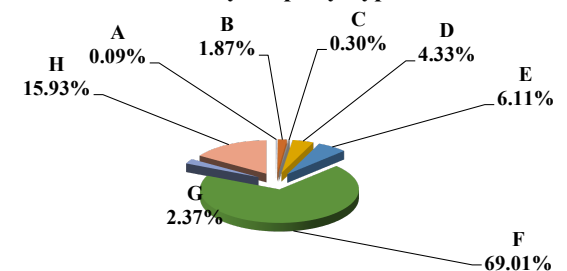
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$878,903	0.09%
B	PUBLIC SERVIC ENTITIES	18,673,981	1.87%
C	COMMERCIAL & INDUST. EQUIP.	3,047,040	0.30%
D	AGRIC. MACHINERY & EQUIP.	43,308,582	4.33%
E	AG-OUTBLDG & FARM SITE LAND	61,187,111	6.11%
F	AGRICULTURAL LAND	690,567,039	69.01%
G	COMMERCIAL, INDUST., & MINERAL	23,680,041	2.37%
H	RESIDENTIAL **	159,389,401	15.93%
	FRONTIER COUNTY	\$1,000,732,098	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Beaver City, NE
County Population: 4,636
 Residential & Recreational Records: 2,804
 Commercial, Indust., & Mineral Records: 451
 Agricultural Records: 3,126
Total Taxable Real Property Records: 6,381

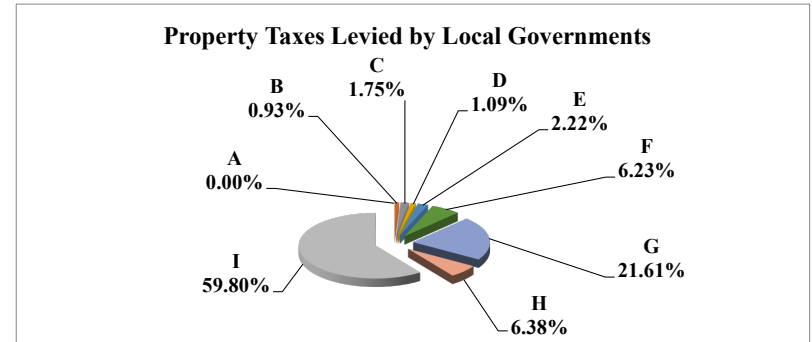
Taxable Aglan Acres:
 Irrigated 68,555.07
 Dryland 188,393.30
 Grassland 176,175.84
 Wasteland 6,663.20
 Other 436.38
Total Acres 440,223.79

33 FURNAS COUNTY

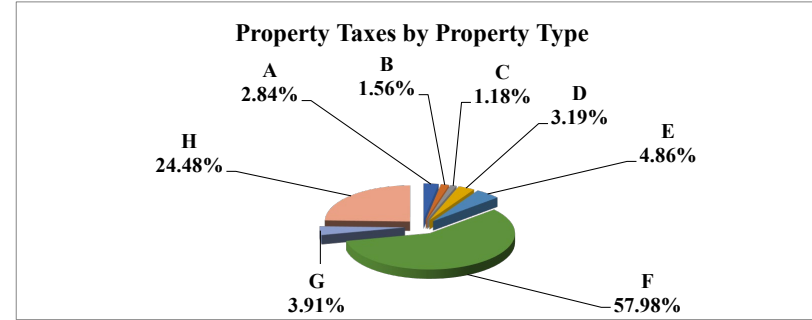
2023 Levels of Value
 Residential: 98%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,373,560,826	145,510	0.0106	0.93%
C	FIRE DISTRICTS	953,681,151	272,985	0.0286	1.75%
D	EDUCATIONAL SERVICE UNITS	1,140,395,872	169,951	0.0149	1.09%
E	NATURAL RESOURCE DISTRICTS	1,140,395,872	346,852	0.0304	2.22%
F	COMMUNITY COLLEGE	1,140,395,872	973,798	0.0854	6.23%
G	COUNTY	1,140,395,872	3,375,761	0.2960	21.61%
H	CITY OR VILLAGE	190,084,164	996,677	0.5243	6.38%
I	SCHOOL DISTRICTS *	1,140,395,872	9,343,334	0.8193	59.80%
	FURNAS COUNTY	\$1,140,395,872	\$15,624,868	1.3701	100.00%

* Includes Learning Community and all School Bonds

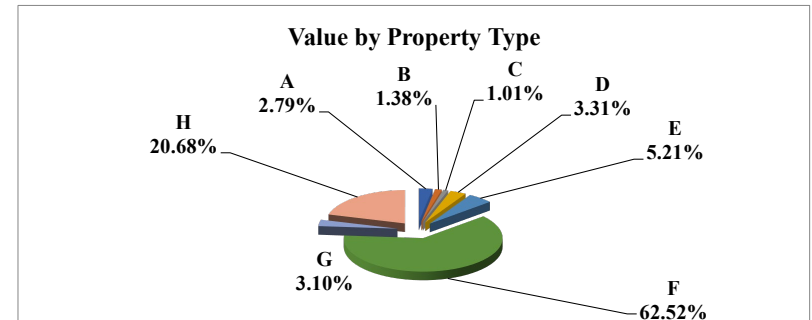


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$31,869,368	\$443,645	1.3921	2.84%
B	PUBLIC SERVIC ENTITIES	15,750,274	243,581	1.5465	1.56%
C	COMMERCIAL & INDUST. EQUIP.	11,470,759	185,134	1.6140	1.18%
D	AGRIC. MACHINERY & EQUIP.	37,783,081	497,853	1.3177	3.19%
E	AG-OUTBLDG & FARM SITE LAND	59,362,315	758,745	1.2782	4.86%
F	AGRICULTURAL LAND	713,017,655	9,058,804	1.2705	57.98%
G	COMMERCIAL, INDUST., & MINERAL	35,361,870	611,634	1.7296	3.91%
H	RESIDENTIAL **	235,780,550	3,825,473	1.6225	24.48%
	FURNAS COUNTY	\$1,140,395,872	\$15,624,868	1.3701	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$31,869,368	2.79%
B	PUBLIC SERVIC ENTITIES	15,750,274	1.38%
C	COMMERCIAL & INDUST. EQUIP.	11,470,759	1.01%
D	AGRIC. MACHINERY & EQUIP.	37,783,081	3.31%
E	AG-OUTBLDG & FARM SITE LAND	59,362,315	5.21%
F	AGRICULTURAL LAND	713,017,655	62.52%
G	COMMERCIAL, INDUST., & MINERAL	35,361,870	3.10%
H	RESIDENTIAL **	235,780,550	20.68%
	FURNAS COUNTY	\$1,140,395,872	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Beatrice, NE
County Population: 21,704
 Residential & Recreational Records: 9,547
 Commercial, Indust., & Mineral Records: 1,243
 Agricultural Records: 5,822
Total Taxable Real Property Records: 16,612

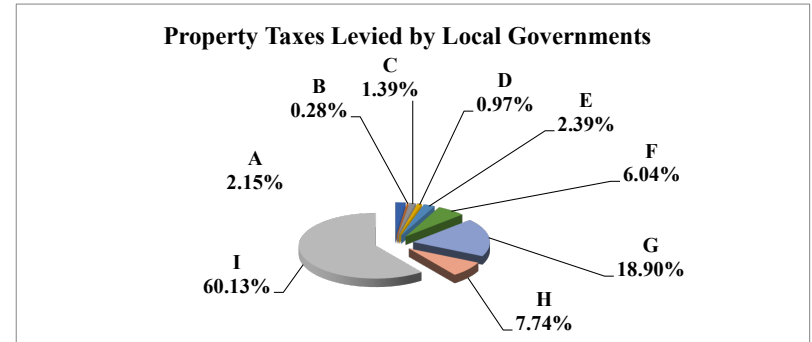
Taxable Agland Acres:
 Irrigated 77,357.59
 Dryland 306,740.65
 Grassland 111,031.75
 Wasteland 11,334.66
 Other 124.25
Total Acres 506,588.90

34 GAGE COUNTY

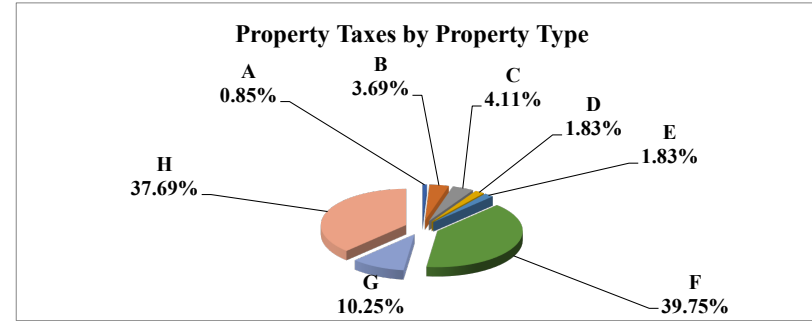
2023 Levels of Value
 Residential: 94%
 Commercial: 98%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,853,280,152	\$1,258,291	0.0441	2.15%
B	MISCELLANEOUS DISTRICTS	7,535,236,956	166,000	0.0022	0.28%
C	FIRE DISTRICTS	2,613,764,808	813,233	0.0311	1.39%
D	EDUCATIONAL SERVICE UNITS	3,767,618,475	567,211	0.0151	0.97%
E	NATURAL RESOURCE DISTRICTS	3,767,618,477	1,397,918	0.0371	2.39%
F	COMMUNITY COLLEGE	3,767,618,478	3,530,264	0.0937	6.04%
G	COUNTY	3,767,618,478	11,053,759	0.2934	18.90%
H	CITY OR VILLAGE	1,169,201,166	4,527,632	0.3872	7.74%
I	SCHOOL DISTRICTS *	3,767,618,484	35,165,456	0.9334	60.13%
	GAGE COUNTY	\$3,767,618,478	\$58,479,764	1.5522	100.00%

* Includes Learning Community and all School Bonds

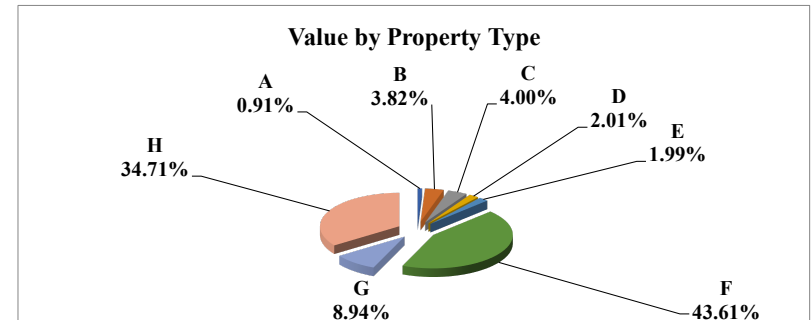


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$34,243,237	\$494,284	1.4435	0.85%
B	PUBLIC SERVIC ENTITIES	143,996,710	2,159,796	1.4999	3.69%
C	COMMERCIAL & INDUST. EQUIP.	150,699,155	2,404,408	1.5955	4.11%
D	AGRIC. MACHINERY & EQUIP.	75,757,836	1,070,864	1.4135	1.83%
E	AG-OUTBLDG & FARM SITE LAND	75,104,500	1,068,620	1.4228	1.83%
F	AGRICULTURAL LAND	1,643,231,325	23,243,908	1.4145	39.75%
G	COMMERCIAL, INDUST., & MINERAL	336,906,260	5,995,306	1.7795	10.25%
H	RESIDENTIAL **	1,307,679,455	22,042,578	1.6856	37.69%
	GAGE COUNTY	\$3,767,618,478	\$58,479,764	1.5522	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$34,243,237	0.91%
B	PUBLIC SERVIC ENTITIES	143,996,710	3.82%
C	COMMERCIAL & INDUST. EQUIP.	150,699,155	4.00%
D	AGRIC. MACHINERY & EQUIP.	75,757,836	2.01%
E	AG-OUTBLDG & FARM SITE LAND	75,104,500	1.99%
F	AGRICULTURAL LAND	1,643,231,325	43.61%
G	COMMERCIAL, INDUST., & MINERAL	336,906,260	8.94%
H	RESIDENTIAL **	1,307,679,455	34.71%
	GAGE COUNTY	\$3,767,618,478	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Oshkosh, NE
County Population: 1,874
 Residential & Recreational Records: 1,112
 Commercial, Indust., & Mineral Records: 216
 Agricultural Records: 3,304
Total Taxable Real Property Records: 4,632

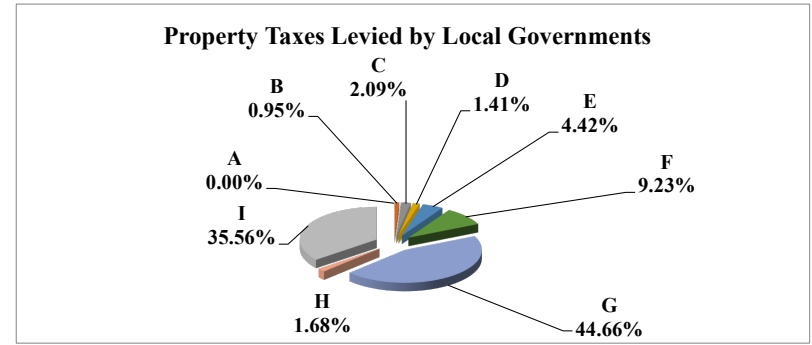
Taxable Agland Acres:
 Irrigated 38,040.08
 Dryland 105,265.36
 Grassland 882,215.19
 Wasteland 17,921.46
 Other 1,202.84
Total Acres 1,044,644.93

35 GARDEN COUNTY

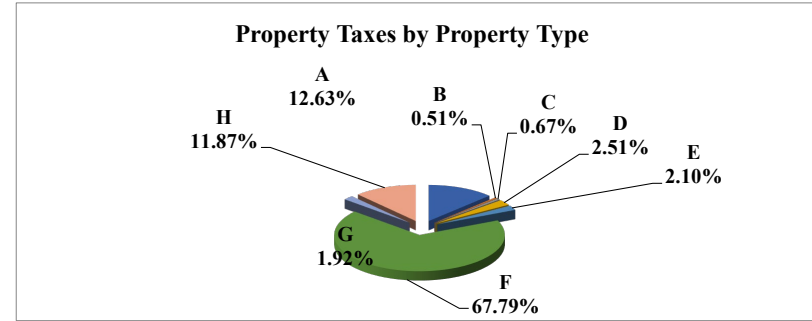
2023 Levels of Value
 Residential: 95%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: 72%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,273,265,060	85,988	0.0038	0.95%
C	FIRE DISTRICTS	827,469,542	188,100	0.0227	2.09%
D	EDUCATIONAL SERVICE UNITS	841,080,567	126,951	0.0151	1.41%
E	NATURAL RESOURCE DISTRICTS	841,080,566	398,253	0.0474	4.42%
F	COMMUNITY COLLEGE	841,080,566	831,948	0.0989	9.23%
G	COUNTY	841,080,566	4,026,869	0.4788	44.66%
H	CITY OR VILLAGE	51,478,978	151,332	0.2940	1.68%
I	SCHOOL DISTRICTS *	841,080,567	3,206,368	0.3812	35.56%
	GARDEN COUNTY	\$841,080,566	\$9,015,809	1.0719	100.00%

* Includes Learning Community and all School Bonds

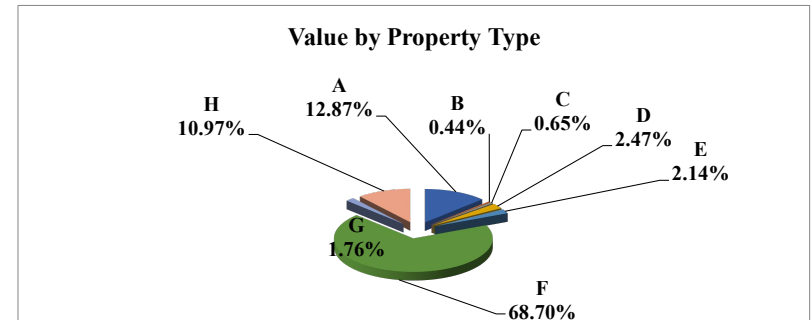


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$108,276,149	\$1,138,696	1.0517	12.63%
B	PUBLIC SERVIC ENTITIES	3,726,356	45,622	1.2243	0.51%
C	COMMERCIAL & INDUST. EQUIP.	5,461,844	60,187	1.1020	0.67%
D	AGRIC. MACHINERY & EQUIP.	20,794,613	226,549	1.0895	2.51%
E	AG-OUTBLDG & FARM SITE LAND	17,964,942	189,466	1.0546	2.10%
F	AGRICULTURAL LAND	577,846,666	6,112,010	1.0577	67.79%
G	COMMERCIAL, INDUST., & MINERAL	14,782,685	172,741	1.1685	1.92%
H	RESIDENTIAL **	92,227,311	1,070,538	1.1608	11.87%
	GARDEN COUNTY	\$841,080,566	\$9,015,809	1.0719	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$108,276,149	12.87%
B	PUBLIC SERVIC ENTITIES	3,726,356	0.44%
C	COMMERCIAL & INDUST. EQUIP.	5,461,844	0.65%
D	AGRIC. MACHINERY & EQUIP.	20,794,613	2.47%
E	AG-OUTBLDG & FARM SITE LAND	17,964,942	2.14%
F	AGRICULTURAL LAND	577,846,666	68.70%
G	COMMERCIAL, INDUST., & MINERAL	14,782,685	1.76%
H	RESIDENTIAL **	92,227,311	10.97%
	GARDEN COUNTY	\$841,080,566	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Burwell, NE
County Population: 1,813
 Residential & Recreational Records: 941
 Commercial, Indust., & Mineral Records: 157
 Agricultural Records: 1,381
Total Taxable Real Property Records: 2,479

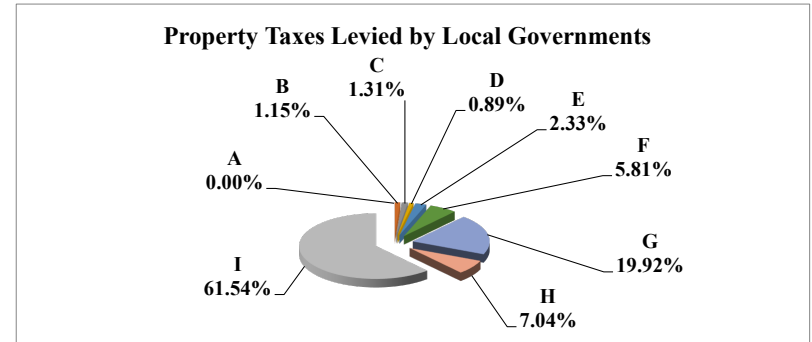
Taxable Aglan Acres:
 Irrigated 20,439.49
 Dryland 6,939.82
 Grassland 317,820.99
 Wasteland 9,797.42
 Other 294.49
Total Acres 355,292.21

36 GARFIELD COUNTY

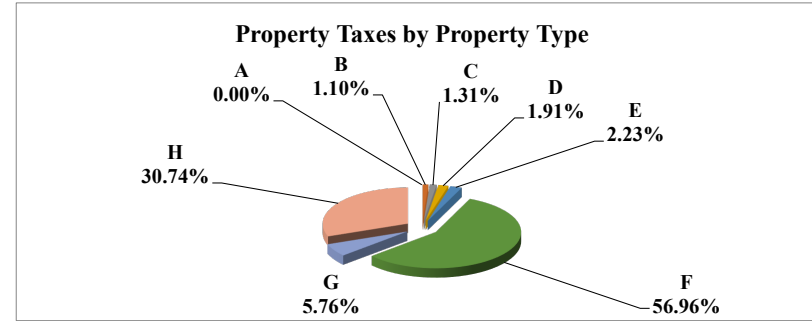
2023 Levels of Value
 Residential: 96%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	592,193,163	90,937	0.0154	1.15%
C	FIRE DISTRICTS	508,502,285	102,847	0.0202	1.31%
D	EDUCATIONAL SERVICE UNITS	508,502,285	70,217	0.0138	0.89%
E	NATURAL RESOURCE DISTRICTS	508,502,285	183,927	0.0362	2.33%
F	COMMUNITY COLLEGE	508,502,285	457,655	0.0900	5.81%
G	COUNTY	508,502,285	1,569,101	0.3086	19.92%
H	CITY OR VILLAGE	83,690,878	554,491	0.6625	7.04%
I	SCHOOL DISTRICTS *	508,502,285	4,847,810	0.9534	61.54%
	GARFIELD COUNTY	\$508,502,285	\$7,876,984	1.5491	100.00%

* Includes Learning Community and all School Bonds

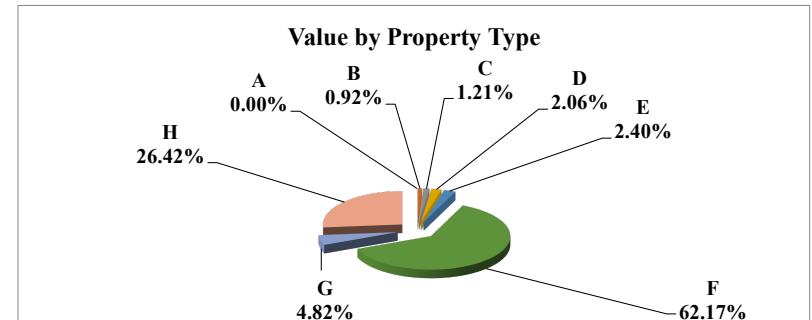


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	4,666,260	86,599	1.8558	1.10%
C	COMMERCIAL & INDUST. EQUIP.	6,131,905	103,019	1.6801	1.31%
D	AGRIC. MACHINERY & EQUIP.	10,468,185	150,358	1.4363	1.91%
E	AG-OUTBLDG & FARM SITE LAND	12,225,142	175,334	1.4342	2.23%
F	AGRICULTURAL LAND	316,142,200	4,486,975	1.4193	56.96%
G	COMMERCIAL, INDUST., & MINERAL	24,527,420	453,647	1.8496	5.76%
H	RESIDENTIAL **	134,341,173	2,421,050	1.8022	30.74%
	GARFIELD COUNTY	\$508,502,285	\$7,876,984	1.5491	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	4,666,260	0.92%
C	COMMERCIAL & INDUST. EQUIP.	6,131,905	1.21%
D	AGRIC. MACHINERY & EQUIP.	10,468,185	2.06%
E	AG-OUTBLDG & FARM SITE LAND	12,225,142	2.40%
F	AGRICULTURAL LAND	316,142,200	62.17%
G	COMMERCIAL, INDUST., & MINERAL	24,527,420	4.82%
H	RESIDENTIAL **	134,341,173	26.42%
	GARFIELD COUNTY	\$508,502,285	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Elwood, NE
County Population: 1,893
 Residential & Recreational Records: 1,331
 Commercial, Indust., & Mineral Records: 123
 Agricultural Records: 1,705
Total Taxable Real Property Records: 3,159

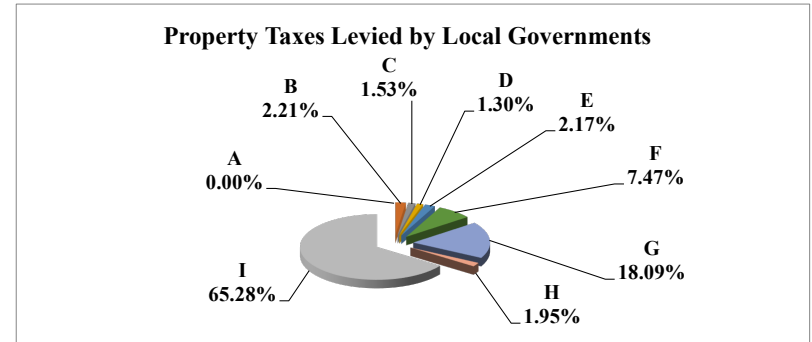
Taxable Agland Acres:
 Irrigated 94,341.76
 Dryland 54,108.79
 Grassland 130,373.06
 Wasteland 560.60
 Other 160.06
Total Acres 279,544.27

37 GOSPER COUNTY

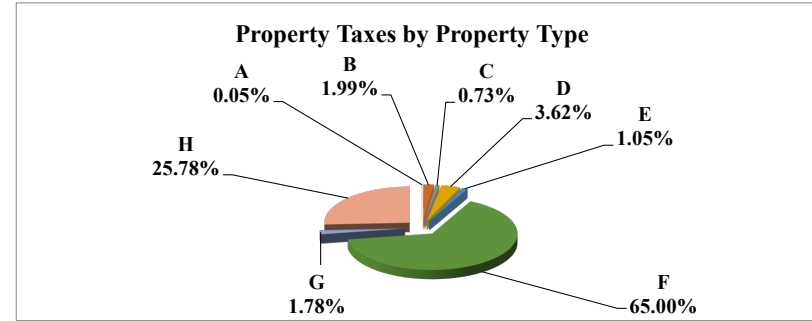
2023 Levels of Value
 Residential: 94%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,248,621,895	251,570	0.0201	2.21%
C	FIRE DISTRICTS	994,967,491	173,700	0.0175	1.53%
D	EDUCATIONAL SERVICE UNITS	994,967,497	147,883	0.0149	1.30%
E	NATURAL RESOURCE DISTRICTS	994,967,495	246,394	0.0248	2.17%
F	COMMUNITY COLLEGE	994,967,495	849,614	0.0854	7.47%
G	COUNTY	994,967,495	2,057,058	0.2067	18.09%
H	CITY OR VILLAGE	50,834,581	222,194	0.4371	1.95%
I	SCHOOL DISTRICTS *	994,967,497	7,425,352	0.7463	65.28%
	GOSPER COUNTY	\$994,967,495	\$11,373,766	1.1431	100.00%

* Includes Learning Community and all School Bonds

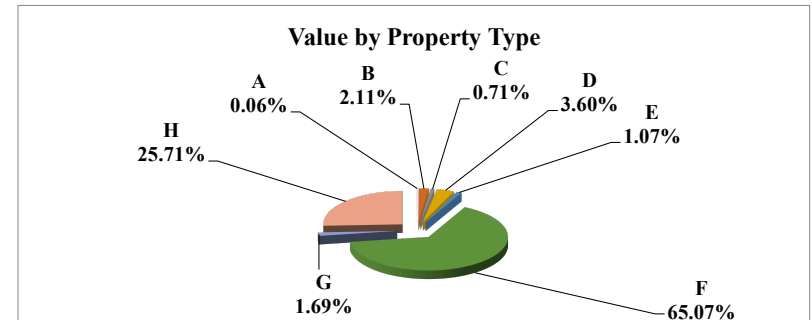


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$549,833	\$6,009	1.0929	0.05%
B	PUBLIC SERVIC ENTITIES	20,944,786	226,299	1.0805	1.99%
C	COMMERCIAL & INDUST. EQUIP.	7,025,493	82,502	1.1743	0.73%
D	AGRIC. MACHINERY & EQUIP.	35,838,547	411,508	1.1482	3.62%
E	AG-OUTBLDG & FARM SITE LAND	10,624,903	119,474	1.1245	1.05%
F	AGRICULTURAL LAND	647,448,049	7,393,241	1.1419	65.00%
G	COMMERCIAL, INDUST., & MINERAL	16,771,611	202,429	1.2070	1.78%
H	RESIDENTIAL **	255,764,273	2,932,304	1.1465	25.78%
	GOSPER COUNTY	\$994,967,495	\$11,373,766	1.1431	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$549,833	0.06%
B	PUBLIC SERVIC ENTITIES	20,944,786	2.11%
C	COMMERCIAL & INDUST. EQUIP.	7,025,493	0.71%
D	AGRIC. MACHINERY & EQUIP.	35,838,547	3.60%
E	AG-OUTBLDG & FARM SITE LAND	10,624,903	1.07%
F	AGRICULTURAL LAND	647,448,049	65.07%
G	COMMERCIAL, INDUST., & MINERAL	16,771,611	1.69%
H	RESIDENTIAL **	255,764,273	25.71%
	GOSPER COUNTY	\$994,967,495	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Hyannis, NE
County Population: 611
 Residential & Recreational Records: 350
 Commercial, Indust., & Mineral Records: 76
 Agricultural Records: 1,312
Total Taxable Real Property Records: 1,738

Taxable Agland Acres:
 Irrigated 1,881.64
 Dryland 0.00
 Grassland 483,520.56
 Wasteland 10,265.12
 Other 0.00
Total Acres 495,667.32

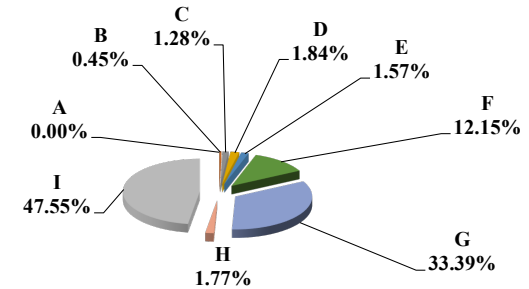
38 GRANT COUNTY

2023 Levels of Value
 Residential: 96%
 Commercial: 100%
 Agricultural: 75%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	129,931,456	13,397	0.0103	0.45%
C	FIRE DISTRICTS	368,674,440	38,483	0.0104	1.28%
D	EDUCATIONAL SERVICE UNITS	368,674,440	55,301	0.0150	1.84%
E	NATURAL RESOURCE DISTRICTS	368,674,440	47,161	0.0128	1.57%
F	COMMUNITY COLLEGE	368,674,440	364,672	0.0989	12.15%
G	COUNTY	368,674,440	1,001,883	0.2718	33.39%
H	CITY OR VILLAGE	10,839,660	52,998	0.4889	1.77%
I	SCHOOL DISTRICTS *	368,674,440	1,426,627	0.3870	47.55%
	GRANT COUNTY	\$368,674,440	\$3,000,522	0.8139	100.00%

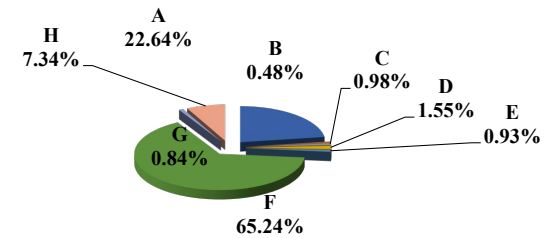
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$83,029,150	\$679,281	0.8181	22.64%
B	PUBLIC SERVIC ENTITIES	1,720,740	14,422	0.8381	0.48%
C	COMMERCIAL & INDUST. EQUIP.	3,359,984	29,492	0.8777	0.98%
D	AGRIC. MACHINERY & EQUIP.	5,807,871	46,590	0.8022	1.55%
E	AG-OUTBLDG & FARM SITE LAND	3,469,732	27,760	0.8001	0.93%
F	AGRICULTURAL LAND	244,882,984	1,957,519	0.7994	65.24%
G	COMMERCIAL, INDUST., & MINERAL	2,362,417	25,140	1.0642	0.84%
H	RESIDENTIAL **	24,041,562	220,318	0.9164	7.34%
	GRANT COUNTY	\$368,674,440	\$3,000,522	0.8139	100.00%

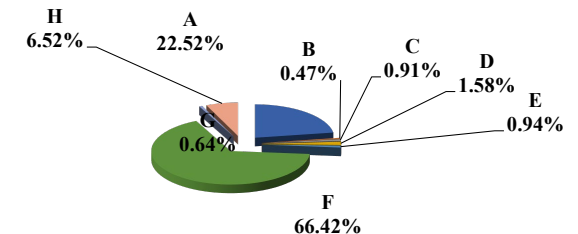
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$83,029,150	22.52%
B	PUBLIC SERVIC ENTITIES	1,720,740	0.47%
C	COMMERCIAL & INDUST. EQUIP.	3,359,984	0.91%
D	AGRIC. MACHINERY & EQUIP.	5,807,871	1.58%
E	AG-OUTBLDG & FARM SITE LAND	3,469,732	0.94%
F	AGRICULTURAL LAND	244,882,984	66.42%
G	COMMERCIAL, INDUST., & MINERAL	2,362,417	0.64%
H	RESIDENTIAL **	24,041,562	6.52%
	GRANT COUNTY	\$368,674,440	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Greeley, NE
County Population: 2,188
 Residential & Recreational Records: 1,111
 Commercial, Indust., & Mineral Records: 216
 Agricultural Records: 1,956
Total Taxable Real Property Records: 3,283

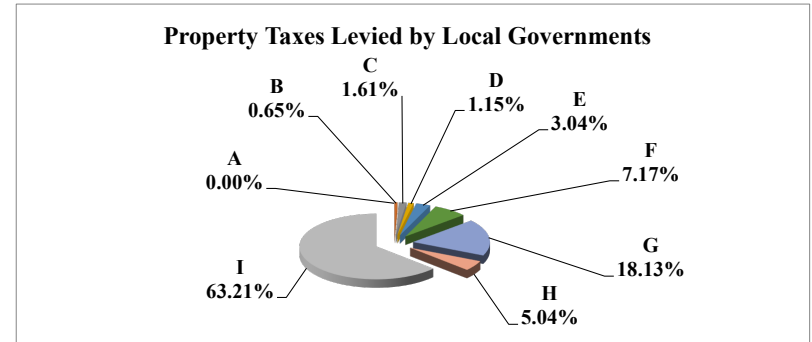
Taxable Aglan Acres:
 Irrigated 108,782.66
 Dryland 30,667.99
 Grassland 211,022.37
 Wasteland 711.22
 Other 1,333.53
Total Acres 352,517.77

39 GREELEY COUNTY

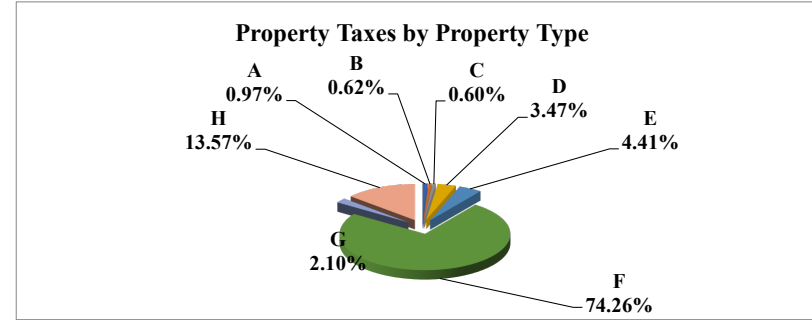
2023 Levels of Value
 Residential: 94%
 Commercial: 100%
 Agricultural: 74%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,624,143,234	81,654	0.0050	0.65%
C	FIRE DISTRICTS	1,028,357,765	202,202	0.0197	1.61%
D	EDUCATIONAL SERVICE UNITS	1,057,268,842	145,355	0.0137	1.15%
E	NATURAL RESOURCE DISTRICTS	1,057,268,842	382,415	0.0362	3.04%
F	COMMUNITY COLLEGE	1,057,268,842	902,814	0.0854	7.17%
G	COUNTY	1,057,268,842	2,283,439	0.2160	18.13%
H	CITY OR VILLAGE	76,969,099	635,335	0.8254	5.04%
I	SCHOOL DISTRICTS *	1,057,268,842	7,960,687	0.7529	63.21%
	GREELEY COUNTY	\$1,057,268,842	\$12,593,902	1.1912	100.00%

* Includes Learning Community and all School Bonds

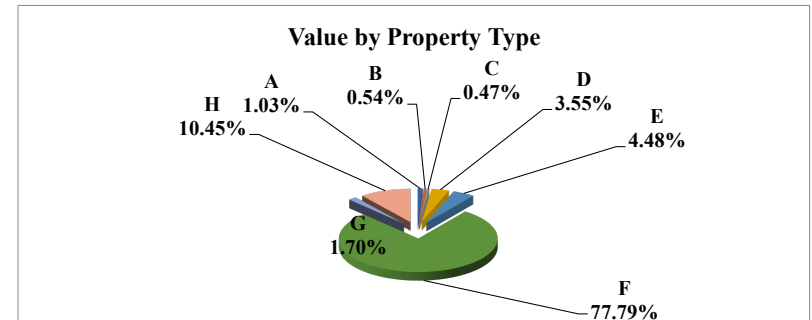


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$10,848,649	\$121,843	1.1231	0.97%
B	PUBLIC SERVIC ENTITIES	5,672,766	78,054	1.3759	0.62%
C	COMMERCIAL & INDUST. EQUIP.	4,941,117	75,961	1.5373	0.60%
D	AGRIC. MACHINERY & EQUIP.	37,535,755	436,464	1.1628	3.47%
E	AG-OUTBLDG & FARM SITE LAND	47,337,925	554,816	1.1720	4.41%
F	AGRICULTURAL LAND	822,470,300	9,352,434	1.1371	74.26%
G	COMMERCIAL, INDUST., & MINERAL	17,945,725	264,810	1.4756	2.10%
H	RESIDENTIAL **	110,516,605	1,709,520	1.5468	13.57%
	GREELEY COUNTY	\$1,057,268,842	\$12,593,902	1.1912	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$10,848,649	1.03%
B	PUBLIC SERVIC ENTITIES	5,672,766	0.54%
C	COMMERCIAL & INDUST. EQUIP.	4,941,117	0.47%
D	AGRIC. MACHINERY & EQUIP.	37,535,755	3.55%
E	AG-OUTBLDG & FARM SITE LAND	47,337,925	4.48%
F	AGRICULTURAL LAND	822,470,300	77.79%
G	COMMERCIAL, INDUST., & MINERAL	17,945,725	1.70%
H	RESIDENTIAL **	110,516,605	10.45%
	GREELEY COUNTY	\$1,057,268,842	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Grand Island, NE
County Population: 62,895
 Residential & Recreational Records: 21,520
 Commercial, Indust., & Mineral Records: 2,938
 Agricultural Records: 3,555
Total Taxable Real Property Records: 28,013

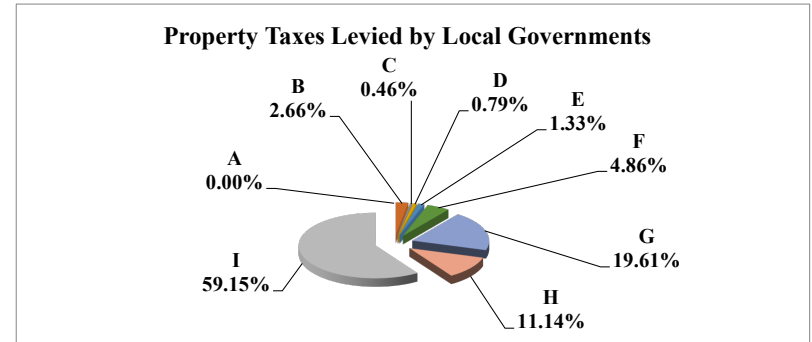
Taxable Agland Acres:
 Irrigated 219,024.64
 Dryland 16,892.48
 Grassland 49,451.84
 Wasteland 4,551.25
 Other 6,168.65
Total Acres 296,088.86

40 HALL COUNTY

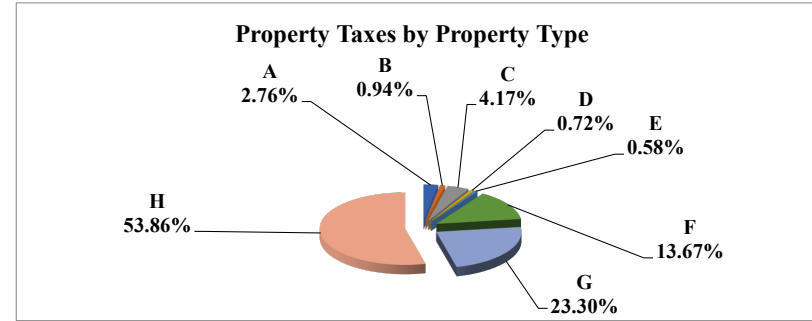
2023 Levels of Value
 Residential: 96%
 Commercial: 94%
 Agricultural: 74%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$6,969,222,410	\$0	0.0000	0.00%
B	MISCELLANEOUS DISTRICTS	18,455,170,515	3,256,901	0.0176	2.66%
C	FIRE DISTRICTS	2,256,065,778	567,759	0.0252	0.46%
D	EDUCATIONAL SERVICE UNITS	6,970,909,663	962,235	0.0138	0.79%
E	NATURAL RESOURCE DISTRICTS	6,970,909,666	1,630,734	0.0234	1.33%
F	COMMUNITY COLLEGE	6,970,909,668	5,952,536	0.0854	4.86%
G	COUNTY	6,970,909,668	24,027,290	0.3447	19.61%
H	CITY OR VILLAGE	4,715,246,783	13,655,875	0.2896	11.14%
I	SCHOOL DISTRICTS *	6,970,909,661	72,485,000	1.0398	59.15%
	HALL COUNTY	\$6,970,909,668	\$122,538,331	1.7579	100.00%

* Includes Learning Community and all School Bonds

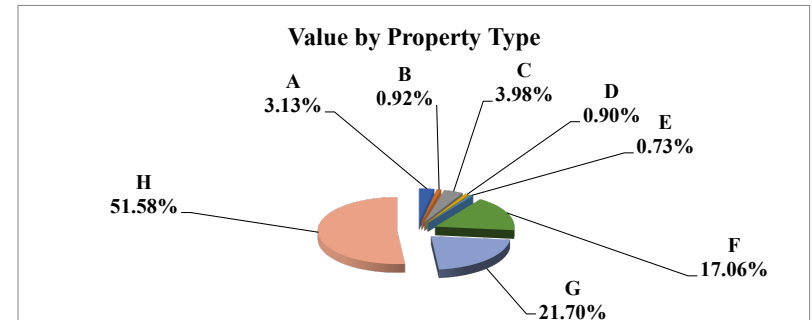


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$217,860,620	\$3,384,980	1.5537	2.76%
B	PUBLIC SERVIC ENTITIES	63,848,528	1,153,400	1.8065	0.94%
C	COMMERCIAL & INDUST. EQUIP.	277,755,386	5,107,380	1.8388	4.17%
D	AGRIC. MACHINERY & EQUIP.	62,964,283	886,321	1.4077	0.72%
E	AG-OUTBLDG & FARM SITE LAND	50,893,740	708,341	1.3918	0.58%
F	AGRICULTURAL LAND	1,189,091,198	16,750,979	1.4087	13.67%
G	COMMERCIAL, INDUST., & MINERAL	1,513,019,120	28,549,958	1.8870	23.30%
H	RESIDENTIAL **	3,595,476,793	65,996,971	1.8356	53.86%
	HALL COUNTY	\$6,970,909,668	\$122,538,331	1.7579	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$217,860,620	3.13%
B	PUBLIC SERVIC ENTITIES	63,848,528	0.92%
C	COMMERCIAL & INDUST. EQUIP.	277,755,386	3.98%
D	AGRIC. MACHINERY & EQUIP.	62,964,283	0.90%
E	AG-OUTBLDG & FARM SITE LAND	50,893,740	0.73%
F	AGRICULTURAL LAND	1,189,091,198	17.06%
G	COMMERCIAL, INDUST., & MINERAL	1,513,019,120	21.70%
H	RESIDENTIAL **	3,595,476,793	51.58%
	HALL COUNTY	\$6,970,909,668	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Aurora, NE
County Population: 9,429
 Residential & Recreational Records: 5,051
 Commercial, Indust., & Mineral Records: 542
 Agricultural Records: 3,434
Total Taxable Real Property Records: 9,027

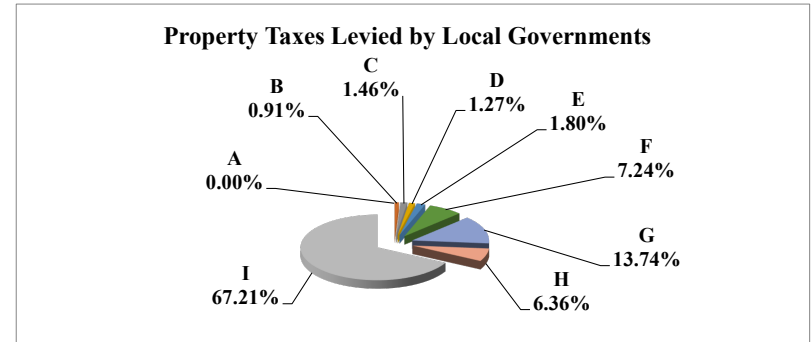
Taxable Agland Acres:
 Irrigated 273,034.66
 Dryland 20,826.44
 Grassland 22,587.69
 Wasteland 2,327.37
 Other 2,815.31
Total Acres 321,591.47

41 HAMILTON COUNTY

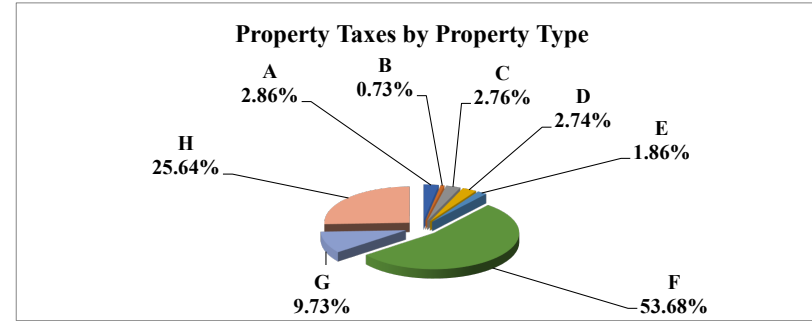
2023 Levels of Value
 Residential: 94%
 Commercial: 98%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,770,261,274	351,589	0.0093	0.91%
C	FIRE DISTRICTS	2,694,723,634	560,297	0.0208	1.46%
D	EDUCATIONAL SERVICE UNITS	3,262,612,570	490,377	0.0150	1.27%
E	NATURAL RESOURCE DISTRICTS	3,262,612,570	693,856	0.0213	1.80%
F	COMMUNITY COLLEGE	3,262,612,570	2,785,981	0.0854	7.24%
G	COUNTY	3,262,612,570	5,286,874	0.1620	13.74%
H	CITY OR VILLAGE	611,222,912	2,447,602	0.4004	6.36%
I	SCHOOL DISTRICTS *	3,262,612,570	25,858,551	0.7926	67.21%
	HAMILTON COUNTY	\$3,262,612,570	\$38,475,129	1.1793	100.00%

* Includes Learning Community and all School Bonds

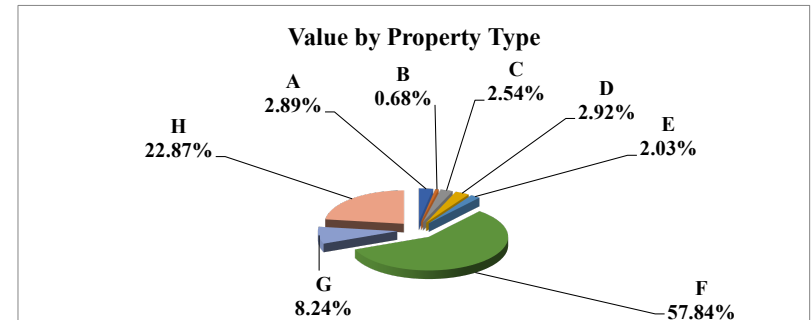


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$94,452,581	\$1,102,219	1.1670	2.86%
B	PUBLIC SERVIC ENTITIES	22,060,733	279,967	1.2691	0.73%
C	COMMERCIAL & INDUST. EQUIP.	82,808,024	1,060,594	1.2808	2.76%
D	AGRIC. MACHINERY & EQUIP.	95,191,732	1,054,560	1.1078	2.74%
E	AG-OUTBLDG & FARM SITE LAND	66,076,540	715,833	1.0833	1.86%
F	AGRICULTURAL LAND	1,887,168,930	20,652,931	1.0944	53.68%
G	COMMERCIAL, INDUST., & MINERAL	268,802,855	3,742,140	1.3922	9.73%
H	RESIDENTIAL **	746,051,175	9,866,884	1.3225	25.64%
	HAMILTON COUNTY	\$3,262,612,570	\$38,475,129	1.1793	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$94,452,581	2.89%
B	PUBLIC SERVIC ENTITIES	22,060,733	0.68%
C	COMMERCIAL & INDUST. EQUIP.	82,808,024	2.54%
D	AGRIC. MACHINERY & EQUIP.	95,191,732	2.92%
E	AG-OUTBLDG & FARM SITE LAND	66,076,540	2.03%
F	AGRICULTURAL LAND	1,887,168,930	57.84%
G	COMMERCIAL, INDUST., & MINERAL	268,802,855	8.24%
H	RESIDENTIAL **	746,051,175	22.87%
	HAMILTON COUNTY	\$3,262,612,570	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Alma, NE
County Population: 3,073
 Residential & Recreational Records: 2,288
 Commercial, Indust., & Mineral Records: 320
 Agricultural Records: 2,407
Total Taxable Real Property Records: 5,015

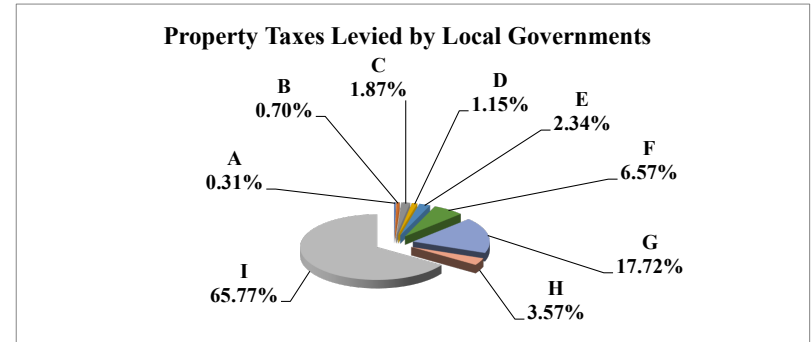
Taxable Aglan Acres:
 Irrigated 103,653.00
 Dryland 100,263.61
 Grassland 112,320.26
 Wasteland 5,111.00
 Other 0.00
Total Acres 321,347.87

42 HARLAN COUNTY

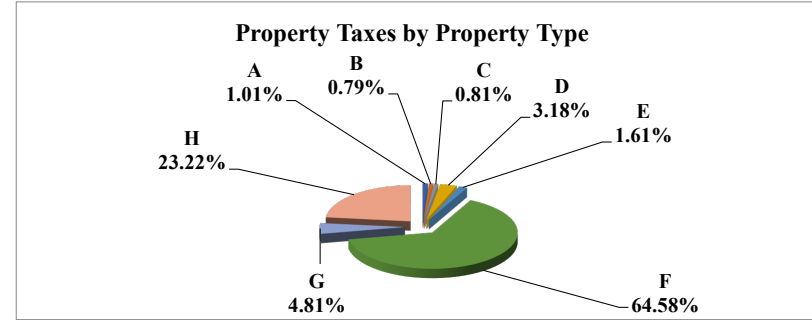
2023 Levels of Value
 Residential: 96%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,198,472,706	\$48,873	0.0041	0.31%
B	MISCELLANEOUS DISTRICTS	1,532,601,290	109,309	0.0071	0.70%
C	FIRE DISTRICTS	1,143,575,051	290,837	0.0254	1.87%
D	EDUCATIONAL SERVICE UNITS	1,198,612,027	178,848	0.0149	1.15%
E	NATURAL RESOURCE DISTRICTS	1,198,612,027	364,561	0.0304	2.34%
F	COMMUNITY COLLEGE	1,198,612,027	1,023,515	0.0854	6.57%
G	COUNTY	1,198,612,026	2,762,800	0.2305	17.72%
H	CITY OR VILLAGE	158,263,949	556,914	0.3519	3.57%
I	SCHOOL DISTRICTS *	1,198,612,025	10,252,808	0.8554	65.77%
	HARLAN COUNTY	\$1,198,612,026	\$15,588,465	1.3005	100.00%

* Includes Learning Community and all School Bonds

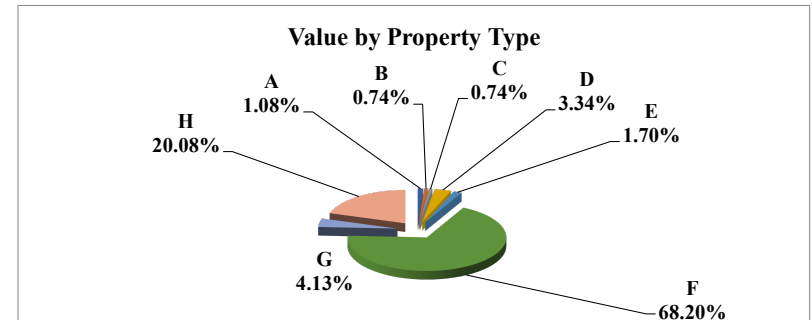


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$12,914,709	\$157,270	1.2178	1.01%
B	PUBLIC SERVIC ENTITIES	8,820,517	122,833	1.3926	0.79%
C	COMMERCIAL & INDUST. EQUIP.	8,910,277	125,719	1.4109	0.81%
D	AGRIC. MACHINERY & EQUIP.	40,044,422	495,849	1.2382	3.18%
E	AG-OUTBLDG & FARM SITE LAND	20,370,914	250,450	1.2294	1.61%
F	AGRICULTURAL LAND	817,427,934	10,067,189	1.2316	64.58%
G	COMMERCIAL, INDUST., & MINERAL	49,487,128	749,103	1.5137	4.81%
H	RESIDENTIAL **	240,636,125	3,620,052	1.5044	23.22%
	HARLAN COUNTY	\$1,198,612,026	\$15,588,465	1.3005	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$12,914,709	1.08%
B	PUBLIC SERVIC ENTITIES	8,820,517	0.74%
C	COMMERCIAL & INDUST. EQUIP.	8,910,277	0.74%
D	AGRIC. MACHINERY & EQUIP.	40,044,422	3.34%
E	AG-OUTBLDG & FARM SITE LAND	20,370,914	1.70%
F	AGRICULTURAL LAND	817,427,934	68.20%
G	COMMERCIAL, INDUST., & MINERAL	49,487,128	4.13%
H	RESIDENTIAL **	240,636,125	20.08%
	HARLAN COUNTY	\$1,198,612,026	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Hayes Center, NE
County Population: 856
 Residential & Recreational Records: 324
 Commercial, Indust., & Mineral Records: 75
 Agricultural Records: 2,103
Total Taxable Real Property Records: 2,502

Taxable Aglan Acres:
 Irrigated 69,511.88
 Dryland 99,535.37
 Grassland 274,758.66
 Wasteland 673.69
 Other 556.45
Total Acres 445,036.05

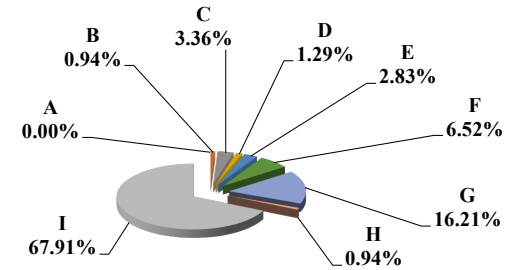
43 HAYES COUNTY

2023 Levels of Value
 Residential: 94%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	772,377,754	58,827	0.0076	0.94%
C	FIRE DISTRICTS	546,850,422	210,142	0.0384	3.36%
D	EDUCATIONAL SERVICE UNITS	546,850,420	80,477	0.0147	1.29%
E	NATURAL RESOURCE DISTRICTS	546,850,421	177,339	0.0324	2.83%
F	COMMUNITY COLLEGE	546,850,421	408,094	0.0746	6.52%
G	COUNTY	546,850,421	1,015,017	0.1856	16.21%
H	CITY OR VILLAGE	12,587,931	58,983	0.4686	0.94%
I	SCHOOL DISTRICTS *	546,850,421	4,252,069	0.7776	67.91%
	HAYES COUNTY	\$546,850,421	\$6,260,947	1.1449	100.00%

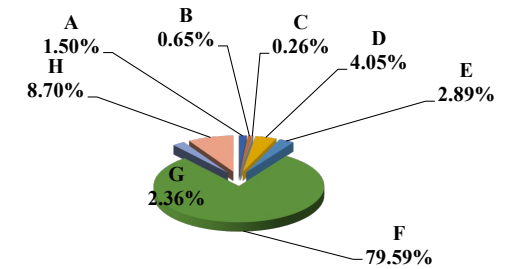
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$7,307,656	\$93,710	1.2824	1.50%
B	PUBLIC SERVIC ENTITIES	3,469,722	40,430	1.1652	0.65%
C	COMMERCIAL & INDUST. EQUIP.	1,419,265	16,587	1.1687	0.26%
D	AGRIC. MACHINERY & EQUIP.	22,405,598	253,766	1.1326	4.05%
E	AG-OUTBLDG & FARM SITE LAND	15,790,085	180,739	1.1446	2.89%
F	AGRICULTURAL LAND	440,010,330	4,983,366	1.1326	79.59%
G	COMMERCIAL, INDUST., & MINERAL	12,208,525	147,782	1.2105	2.36%
H	RESIDENTIAL **	44,239,240	544,566	1.2310	8.70%
	HAYES COUNTY	\$546,850,421	\$6,260,947	1.1449	100.00%

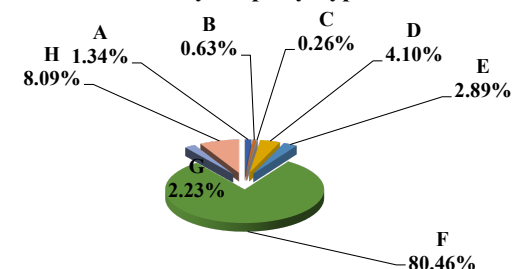
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$7,307,656	1.34%
B	PUBLIC SERVIC ENTITIES	3,469,722	0.63%
C	COMMERCIAL & INDUST. EQUIP.	1,419,265	0.26%
D	AGRIC. MACHINERY & EQUIP.	22,405,598	4.10%
E	AG-OUTBLDG & FARM SITE LAND	15,790,085	2.89%
F	AGRICULTURAL LAND	440,010,330	80.46%
G	COMMERCIAL, INDUST., & MINERAL	12,208,525	2.23%
H	RESIDENTIAL **	44,239,240	8.09%
	HAYES COUNTY	\$546,850,421	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Trenton, NE
County Population: 2,616
 Residential & Recreational Records: 1,627
 Commercial, Indust., & Mineral Records: 545
 Agricultural Records: 2,351
Total Taxable Real Property Records: 4,523

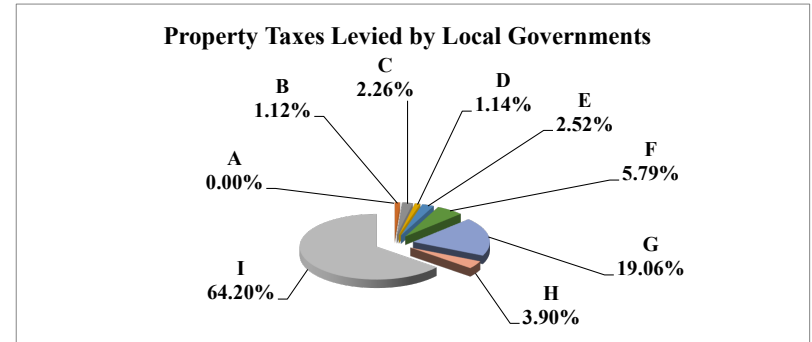
Taxable Aglan Acres:
 Irrigated 33,297.67
 Dryland 183,214.96
 Grassland 220,897.25
 Wasteland 0.00
 Other 0.00
Total Acres 437,409.88

44 HITCHCOCK COUNTY

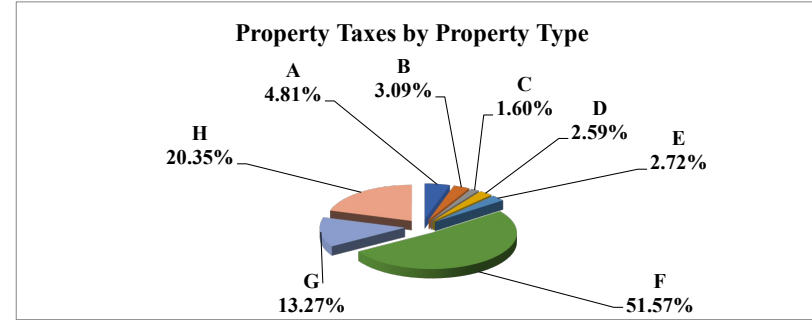
2023 Levels of Value
 Residential: 97%
 Commercial: 100%
 Agricultural: 74%
 Ag Special Value: 74%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,344,084,561	118,719	0.0051	1.12%
C	FIRE DISTRICTS	766,905,101	239,054	0.0312	2.26%
D	EDUCATIONAL SERVICE UNITS	820,239,115	120,641	0.0147	1.14%
E	NATURAL RESOURCE DISTRICTS	820,239,115	265,996	0.0324	2.52%
F	COMMUNITY COLLEGE	820,239,115	612,113	0.0746	5.79%
G	COUNTY	820,239,115	2,013,808	0.2455	19.06%
H	CITY OR VILLAGE	87,614,962	411,989	0.4702	3.90%
I	SCHOOL DISTRICTS *	820,239,116	6,782,874	0.8269	64.20%
	HITCHCOCK COUNTY	\$820,239,115	\$10,565,194	1.2881	100.00%

* Includes Learning Community and all School Bonds

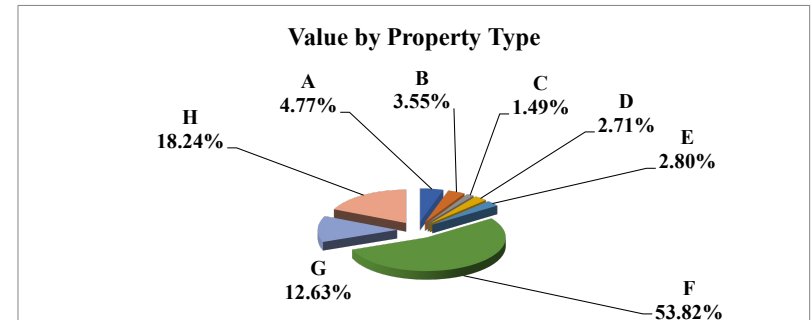


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$39,118,817	\$507,804	1.2981	4.81%
B	PUBLIC SERVIC ENTITIES	29,128,833	326,357	1.1204	3.09%
C	COMMERCIAL & INDUST. EQUIP.	12,199,641	168,530	1.3814	1.60%
D	AGRIC. MACHINERY & EQUIP.	22,188,940	273,423	1.2323	2.59%
E	AG-OUTBLDG & FARM SITE LAND	22,963,095	287,472	1.2519	2.72%
F	AGRICULTURAL LAND	441,451,810	5,448,909	1.2343	51.57%
G	COMMERCIAL, INDUST., & MINERAL	103,586,149	1,402,358	1.3538	13.27%
H	RESIDENTIAL **	149,601,830	2,150,338	1.4374	20.35%
	HITCHCOCK COUNTY	\$820,239,115	\$10,565,194	1.2881	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$39,118,817	4.77%
B	PUBLIC SERVIC ENTITIES	29,128,833	3.55%
C	COMMERCIAL & INDUST. EQUIP.	12,199,641	1.49%
D	AGRIC. MACHINERY & EQUIP.	22,188,940	2.71%
E	AG-OUTBLDG & FARM SITE LAND	22,963,095	2.80%
F	AGRICULTURAL LAND	441,451,810	53.82%
G	COMMERCIAL, INDUST., & MINERAL	103,586,149	12.63%
H	RESIDENTIAL **	149,601,830	18.24%
	HITCHCOCK COUNTY	\$820,239,115	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: O'Neill, NE
County Population: 10,127
 Residential & Recreational Records: 4,126
 Commercial, Indust., & Mineral Records: 931
 Agricultural Records: 7,547
Total Taxable Real Property Records: 12,604

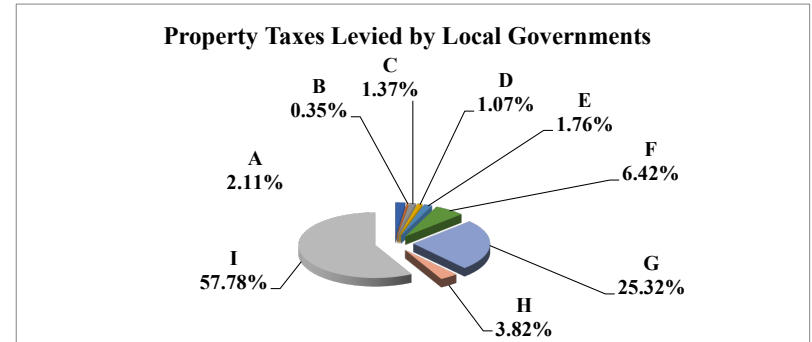
Taxable Agland Acres:
 Irrigated 291,098.59
 Dryland 45,503.64
 Grassland 1,102,596.08
 Wasteland 46,818.00
 Other 11,485.58
Total Acres 1,497,501.89

45 HOLT COUNTY

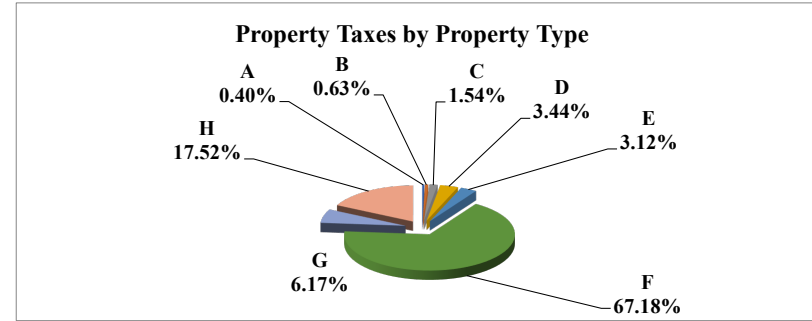
2023 Levels of Value
 Residential: 94%
 Commercial: 93%
 Agricultural: 69%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,078,433,801	\$909,946	0.0296	2.11%
B	MISCELLANEOUS DISTRICTS	4,070,372,517	151,565	0.0037	0.35%
C	FIRE DISTRICTS	2,835,760,999	592,165	0.0209	1.37%
D	EDUCATIONAL SERVICE UNITS	3,078,433,799	461,580	0.0150	1.07%
E	NATURAL RESOURCE DISTRICTS	3,078,433,802	761,293	0.0247	1.76%
F	COMMUNITY COLLEGE	3,078,433,798	2,770,607	0.0900	6.42%
G	COUNTY	3,078,433,798	10,925,114	0.3549	25.32%
H	CITY OR VILLAGE	386,036,301	1,649,029	0.4272	3.82%
I	SCHOOL DISTRICTS *	3,078,433,800	24,931,978	0.8099	57.78%
	HOLT COUNTY	\$3,078,433,798	\$43,153,277	1.4018	100.00%

* Includes Learning Community and all School Bonds

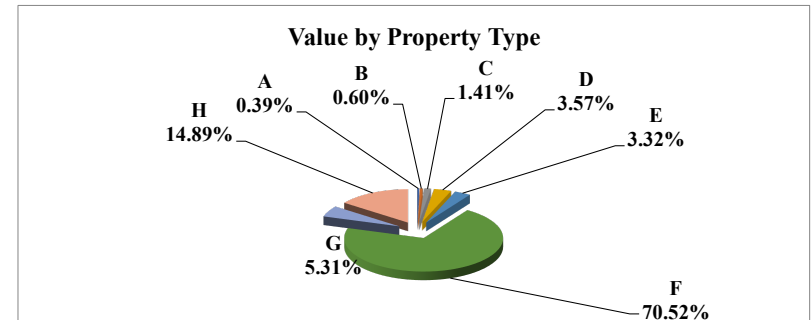


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$11,922,844	\$171,045	1.4346	0.40%
B	PUBLIC SERVIC ENTITIES	18,401,945	274,002	1.4890	0.63%
C	COMMERCIAL & INDUST. EQUIP.	43,444,655	664,314	1.5291	1.54%
D	AGRIC. MACHINERY & EQUIP.	109,750,477	1,484,411	1.3525	3.44%
E	AG-OUTBLDG & FARM SITE LAND	102,312,937	1,347,093	1.3166	3.12%
F	AGRICULTURAL LAND	2,170,799,539	28,990,577	1.3355	67.18%
G	COMMERCIAL, INDUST., & MINERAL	163,545,844	2,660,445	1.6267	6.17%
H	RESIDENTIAL **	458,255,557	7,561,389	1.6500	17.52%
	HOLT COUNTY	\$3,078,433,798	\$43,153,277	1.4018	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$11,922,844	0.39%
B	PUBLIC SERVIC ENTITIES	18,401,945	0.60%
C	COMMERCIAL & INDUST. EQUIP.	43,444,655	1.41%
D	AGRIC. MACHINERY & EQUIP.	109,750,477	3.57%
E	AG-OUTBLDG & FARM SITE LAND	102,312,937	3.32%
F	AGRICULTURAL LAND	2,170,799,539	70.52%
G	COMMERCIAL, INDUST., & MINERAL	163,545,844	5.31%
H	RESIDENTIAL **	458,255,557	14.89%
	HOLT COUNTY	\$3,078,433,798	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Mullen, NE	Taxable Agland Acres:	
County Population:	711	Irrigated	4,050.04
Residential & Recreational Records:	412	Dryland	0.00
Commercial, Indust., & Mineral Records:	103	Grassland	447,502.35
Agricultural Records:	1,357	Wasteland	2,447.15
Total Taxable Real Property Records:	1,872	Other	20.20
		Total Acres	454,019.74

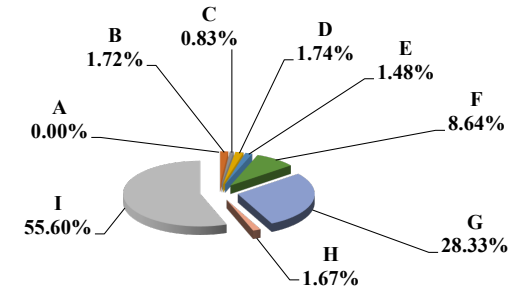
46 HOOKER COUNTY

2023 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,192,931,286	59,138	0.0050	1.72%
C	FIRE DISTRICTS	375,606,322	28,444	0.0076	0.83%
D	EDUCATIONAL SERVICE UNITS	397,643,762	59,647	0.0150	1.74%
E	NATURAL RESOURCE DISTRICTS	397,643,762	50,867	0.0128	1.48%
F	COMMUNITY COLLEGE	397,643,762	296,746	0.0746	8.64%
G	COUNTY	397,643,762	972,922	0.2447	28.33%
H	CITY OR VILLAGE	22,037,440	57,319	0.2601	1.67%
I	SCHOOL DISTRICTS *	397,643,762	1,909,535	0.4802	55.60%
	HOOKER COUNTY	\$397,643,762	\$3,434,619	0.8637	100.00%

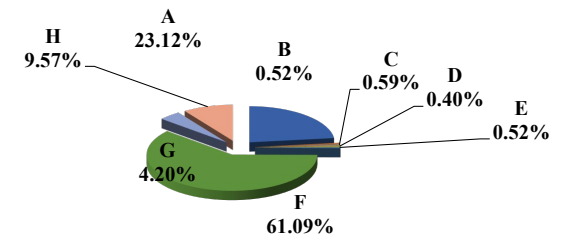
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$92,757,545	\$794,176	0.8562	23.12%
B	PUBLIC SERVIC ENTITIES	1,998,029	17,733	0.8875	0.52%
C	COMMERCIAL & INDUST. EQUIP.	2,162,210	20,279	0.9379	0.59%
D	AGRIC. MACHINERY & EQUIP.	1,601,651	13,660	0.8529	0.40%
E	AG-OUTBLDG & FARM SITE LAND	2,083,390	17,704	0.8497	0.52%
F	AGRICULTURAL LAND	246,744,130	2,098,069	0.8503	61.09%
G	COMMERCIAL, INDUST., & MINERAL	15,889,232	144,372	0.9086	4.20%
H	RESIDENTIAL **	34,407,575	328,627	0.9551	9.57%
	HOOKER COUNTY	\$397,643,762	\$3,434,619	0.8637	100.00%

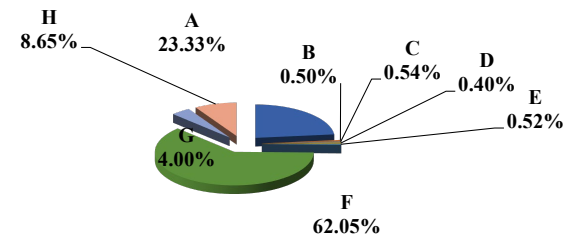
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$92,757,545	23.33%
B	PUBLIC SERVIC ENTITIES	1,998,029	0.50%
C	COMMERCIAL & INDUST. EQUIP.	2,162,210	0.54%
D	AGRIC. MACHINERY & EQUIP.	1,601,651	0.40%
E	AG-OUTBLDG & FARM SITE LAND	2,083,390	0.52%
F	AGRICULTURAL LAND	246,744,130	62.05%
G	COMMERCIAL, INDUST., & MINERAL	15,889,232	4.00%
H	RESIDENTIAL **	34,407,575	8.65%
	HOOKER COUNTY	\$397,643,762	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: St Paul, NE
County Population: 6,475
 Residential & Recreational Records: 2,609
 Commercial, Indust., & Mineral Records: 388
 Agricultural Records: 2,709
Total Taxable Real Property Records: 5,706

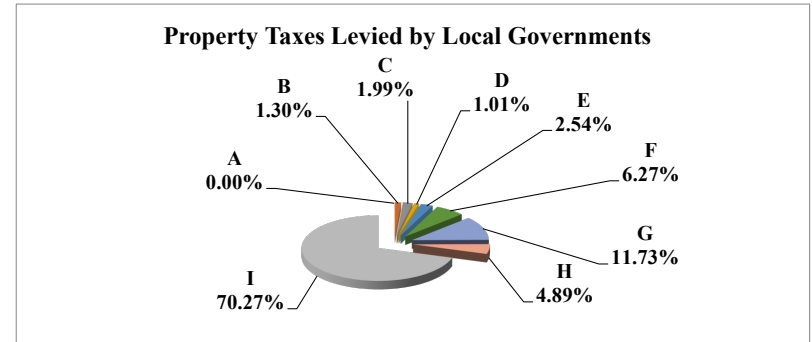
Taxable Aglan Acres:
 Irrigated 140,671.57
 Dryland 33,835.93
 Grassland 157,515.04
 Wasteland 1,954.05
 Other 841.45
Total Acres 334,818.04

47 HOWARD COUNTY

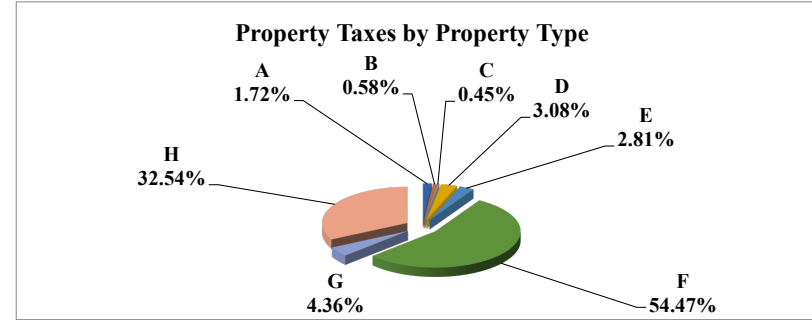
2023 Levels of Value
 Residential: 95%
 Commercial: 98%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,968,274,845	274,493	0.0069	1.30%
C	FIRE DISTRICTS	1,361,385,786	420,844	0.0309	1.99%
D	EDUCATIONAL SERVICE UNITS	1,550,520,325	213,214	0.0138	1.01%
E	NATURAL RESOURCE DISTRICTS	1,550,520,325	536,365	0.0346	2.54%
F	COMMUNITY COLLEGE	1,550,520,325	1,324,007	0.0854	6.27%
G	COUNTY	1,550,520,325	2,477,284	0.1598	11.73%
H	CITY OR VILLAGE	213,220,526	1,032,792	0.4844	4.89%
I	SCHOOL DISTRICTS *	1,550,520,325	14,839,898	0.9571	70.27%
	HOWARD COUNTY	\$1,550,520,325	\$21,118,898	1.3621	100.00%

* Includes Learning Community and all School Bonds

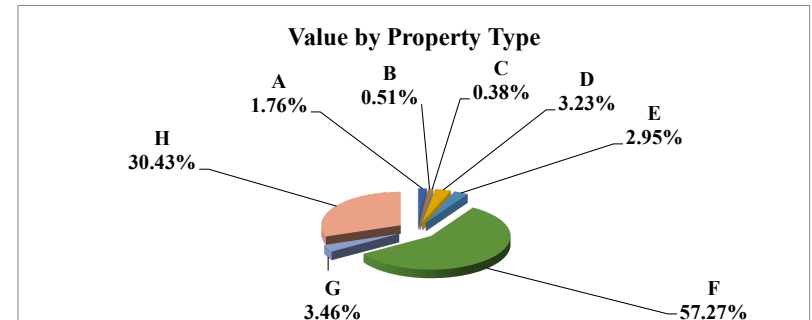


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$27,334,010	\$362,216	1.3251	1.72%
B	PUBLIC SERVIC ENTITIES	7,917,420	121,544	1.5352	0.58%
C	COMMERCIAL & INDUST. EQUIP.	5,897,064	95,569	1.6206	0.45%
D	AGRIC. MACHINERY & EQUIP.	50,150,506	651,109	1.2983	3.08%
E	AG-OUTBLDG & FARM SITE LAND	45,715,087	592,456	1.2960	2.81%
F	AGRICULTURAL LAND	887,938,641	11,503,327	1.2955	54.47%
G	COMMERCIAL, INDUST., & MINERAL	53,685,977	921,528	1.7165	4.36%
H	RESIDENTIAL **	471,881,620	6,871,148	1.4561	32.54%
	HOWARD COUNTY	\$1,550,520,325	\$21,118,898	1.3621	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$27,334,010	1.76%
B	PUBLIC SERVIC ENTITIES	7,917,420	0.51%
C	COMMERCIAL & INDUST. EQUIP.	5,897,064	0.38%
D	AGRIC. MACHINERY & EQUIP.	50,150,506	3.23%
E	AG-OUTBLDG & FARM SITE LAND	45,715,087	2.95%
F	AGRICULTURAL LAND	887,938,641	57.27%
G	COMMERCIAL, INDUST., & MINERAL	53,685,977	3.46%
H	RESIDENTIAL **	471,881,620	30.43%
	HOWARD COUNTY	\$1,550,520,325	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Fairbury, NE
County Population: 7,240
 Residential & Recreational Records: 4,236
 Commercial, Indust., & Mineral Records: 534
 Agricultural Records: 2,995
Total Taxable Real Property Records: 7,765

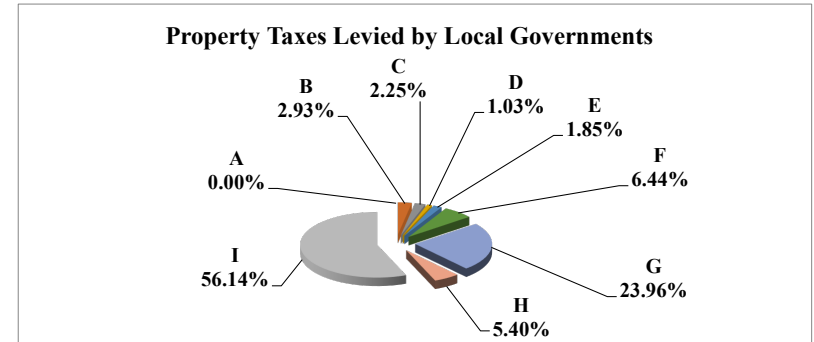
Taxable Agland Acres:
 Irrigated 102,321.28
 Dryland 126,266.21
 Grassland 107,404.07
 Wasteland 3,514.33
 Other 60.90
Total Acres 339,566.79

48 JEFFERSON COUNTY

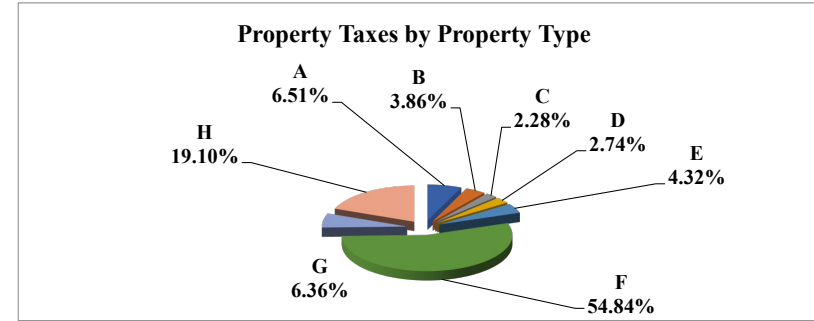
2023 Levels of Value
 Residential: 98%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,241,387,774	875,506	0.0270	2.93%
C	FIRE DISTRICTS	2,021,348,005	671,609	0.0332	2.25%
D	EDUCATIONAL SERVICE UNITS	2,052,437,174	307,866	0.0150	1.03%
E	NATURAL RESOURCE DISTRICTS	2,052,437,175	552,399	0.0269	1.85%
F	COMMUNITY COLLEGE	2,052,437,174	1,923,136	0.0937	6.44%
G	COUNTY	2,052,437,174	7,156,017	0.3487	23.96%
H	CITY OR VILLAGE	261,848,558	1,612,110	0.6157	5.40%
I	SCHOOL DISTRICTS *	2,052,437,174	16,765,870	0.8169	56.14%
	JEFFERSON COUNTY	\$2,052,437,174	\$29,864,513	1.4551	100.00%

* Includes Learning Community and all School Bonds

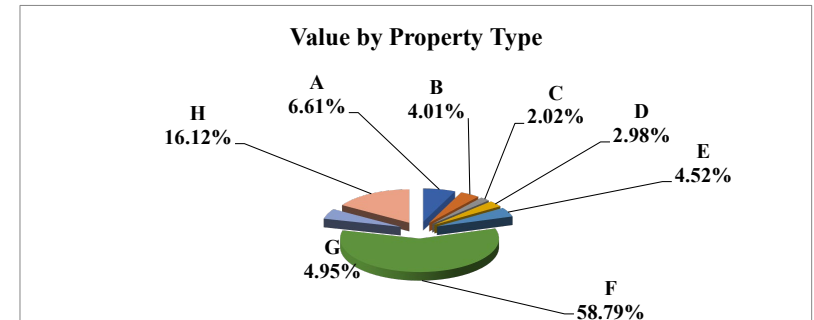


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$135,571,036	\$1,943,198	1.4333	6.51%
B	PUBLIC SERVIC ENTITIES	82,269,358	1,151,808	1.4000	3.86%
C	COMMERCIAL & INDUST. EQUIP.	41,389,708	681,823	1.6473	2.28%
D	AGRIC. MACHINERY & EQUIP.	61,171,814	818,146	1.3375	2.74%
E	AG-OUTBLDG & FARM SITE LAND	92,863,355	1,290,305	1.3895	4.32%
F	AGRICULTURAL LAND	1,206,725,667	16,376,797	1.3571	54.84%
G	COMMERCIAL, INDUST., & MINERAL	101,562,972	1,898,609	1.8694	6.36%
H	RESIDENTIAL **	330,883,264	5,703,826	1.7238	19.10%
	JEFFERSON COUNTY	\$2,052,437,174	\$29,864,513	1.4551	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$135,571,036	6.61%
B	PUBLIC SERVIC ENTITIES	82,269,358	4.01%
C	COMMERCIAL & INDUST. EQUIP.	41,389,708	2.02%
D	AGRIC. MACHINERY & EQUIP.	61,171,814	2.98%
E	AG-OUTBLDG & FARM SITE LAND	92,863,355	4.52%
F	AGRICULTURAL LAND	1,206,725,667	58.79%
G	COMMERCIAL, INDUST., & MINERAL	101,562,972	4.95%
H	RESIDENTIAL **	330,883,264	16.12%
	JEFFERSON COUNTY	\$2,052,437,174	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Tecumseh, NE
County Population: 5,290
 Residential & Recreational Records: 1,765
 Commercial, Indust., & Mineral Records: 303
 Agricultural Records: 2,353
Total Taxable Real Property Records: 4,421

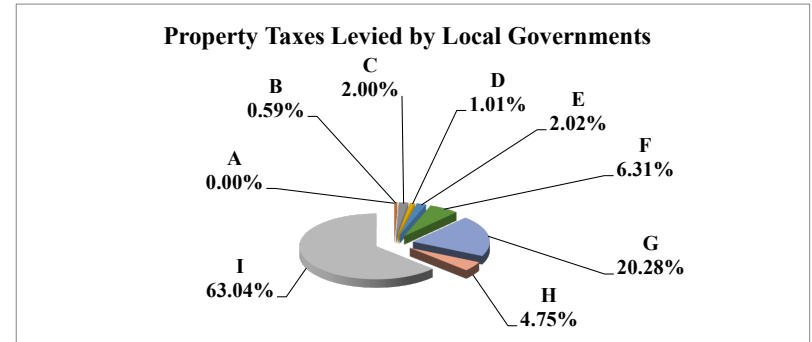
Taxable Agland Acres:
 Irrigated 26,833.96
 Dryland 106,501.40
 Grassland 89,880.73
 Wasteland 932.04
 Other 0.00
Total Acres 224,148.13

49 JOHNSON COUNTY

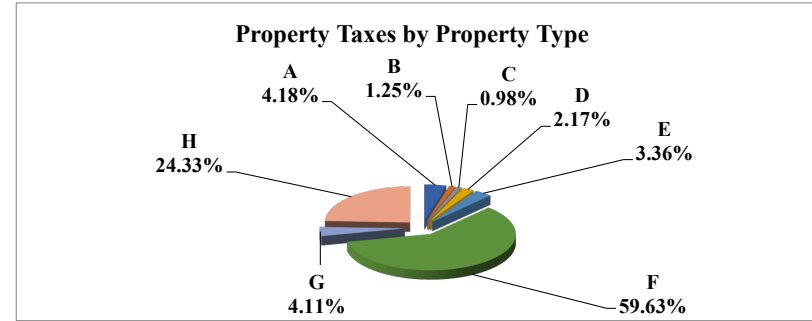
2023 Levels of Value
 Residential: 94%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,032,574,419	91,016	0.0088	0.59%
C	FIRE DISTRICTS	1,032,574,421	306,471	0.0297	2.00%
D	EDUCATIONAL SERVICE UNITS	1,032,574,417	154,888	0.0150	1.01%
E	NATURAL RESOURCE DISTRICTS	1,032,574,419	309,734	0.0300	2.02%
F	COMMUNITY COLLEGE	1,032,574,419	967,527	0.0937	6.31%
G	COUNTY	1,032,574,419	3,110,080	0.3012	20.28%
H	CITY OR VILLAGE	137,363,785	728,776	0.5305	4.75%
I	SCHOOL DISTRICTS *	1,032,574,417	9,670,313	0.9365	63.04%
	JOHNSON COUNTY	\$1,032,574,419	\$15,338,805	1.4855	100.00%

* Includes Learning Community and all School Bonds

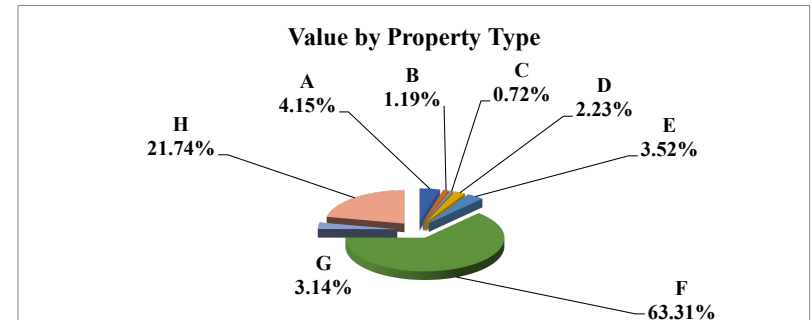


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$42,892,014	\$641,755	1.4962	4.18%
B	PUBLIC SERVIC ENTITIES	12,255,673	191,948	1.5662	1.25%
C	COMMERCIAL & INDUST. EQUIP.	7,452,310	149,844	2.0107	0.98%
D	AGRIC. MACHINERY & EQUIP.	22,994,457	332,287	1.4451	2.17%
E	AG-OUTBLDG & FARM SITE LAND	36,380,823	514,731	1.4148	3.36%
F	AGRICULTURAL LAND	653,711,443	9,146,026	1.3991	59.63%
G	COMMERCIAL, INDUST., & MINERAL	32,444,649	629,751	1.9410	4.11%
H	RESIDENTIAL **	224,443,050	3,732,463	1.6630	24.33%
	JOHNSON COUNTY	\$1,032,574,419	\$15,338,805	1.4855	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$42,892,014	4.15%
B	PUBLIC SERVIC ENTITIES	12,255,673	1.19%
C	COMMERCIAL & INDUST. EQUIP.	7,452,310	0.72%
D	AGRIC. MACHINERY & EQUIP.	22,994,457	2.23%
E	AG-OUTBLDG & FARM SITE LAND	36,380,823	3.52%
F	AGRICULTURAL LAND	653,711,443	63.31%
G	COMMERCIAL, INDUST., & MINERAL	32,444,649	3.14%
H	RESIDENTIAL **	224,443,050	21.74%
	JOHNSON COUNTY	\$1,032,574,419	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Minden, NE
County Population: 6,688
 Residential & Recreational Records: 3,322
 Commercial, Indust., & Mineral Records: 380
 Agricultural Records: 2,403
Total Taxable Real Property Records: 6,105

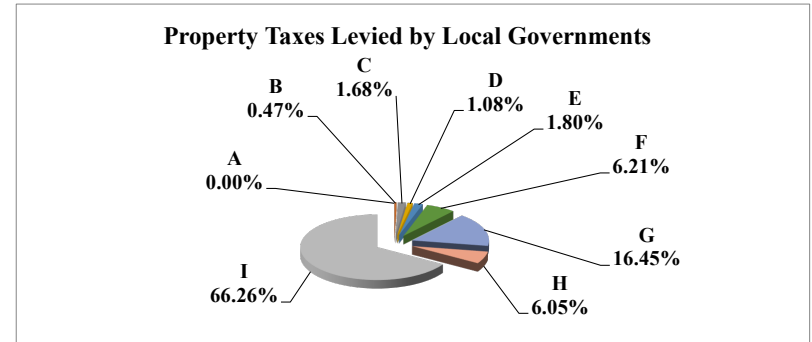
Taxable Aglan Acres:
 Irrigated 228,351.64
 Dryland 43,004.97
 Grassland 34,789.55
 Wasteland 1,904.54
 Other 1,686.18
Total Acres 309,736.88

50 KEARNEY COUNTY

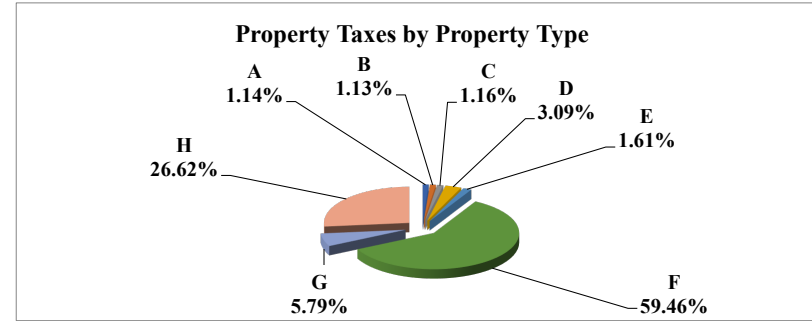
2023 Levels of Value
 Residential: 95%
 Commercial: 93%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,347,696,073	137,047	0.0058	0.47%
C	FIRE DISTRICTS	1,865,011,803	487,199	0.0261	1.68%
D	EDUCATIONAL SERVICE UNITS	2,106,353,938	312,011	0.0148	1.08%
E	NATURAL RESOURCE DISTRICTS	2,106,353,938	521,618	0.0248	1.80%
F	COMMUNITY COLLEGE	2,106,353,938	1,798,639	0.0854	6.21%
G	COUNTY	2,106,353,938	4,768,580	0.2264	16.45%
H	CITY OR VILLAGE	324,046,455	1,752,491	0.5408	6.05%
I	SCHOOL DISTRICTS *	2,106,353,938	19,204,150	0.9117	66.26%
	KEARNEY COUNTY	\$2,106,353,938	\$28,981,735	1.3759	100.00%

* Includes Learning Community and all School Bonds

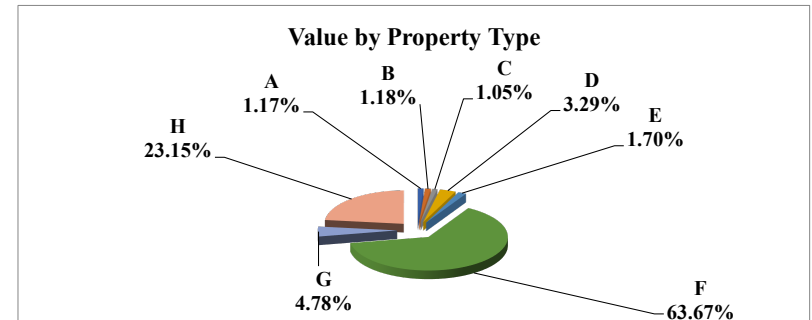


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$24,652,785	\$330,383	1.3401	1.14%
B	PUBLIC SERVIC ENTITIES	24,938,529	327,860	1.3147	1.13%
C	COMMERCIAL & INDUST. EQUIP.	22,176,790	337,609	1.5224	1.16%
D	AGRIC. MACHINERY & EQUIP.	69,267,379	895,180	1.2924	3.09%
E	AG-OUTBLDG & FARM SITE LAND	35,817,190	465,686	1.3002	1.61%
F	AGRICULTURAL LAND	1,341,213,150	17,231,645	1.2848	59.46%
G	COMMERCIAL, INDUST., & MINERAL	100,634,010	1,678,766	1.6682	5.79%
H	RESIDENTIAL **	487,654,105	7,714,605	1.5820	26.62%
	KEARNEY COUNTY	\$2,106,353,938	\$28,981,735	1.3759	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$24,652,785	1.17%
B	PUBLIC SERVIC ENTITIES	24,938,529	1.18%
C	COMMERCIAL & INDUST. EQUIP.	22,176,790	1.05%
D	AGRIC. MACHINERY & EQUIP.	69,267,379	3.29%
E	AG-OUTBLDG & FARM SITE LAND	35,817,190	1.70%
F	AGRICULTURAL LAND	1,341,213,150	63.67%
G	COMMERCIAL, INDUST., & MINERAL	100,634,010	4.78%
H	RESIDENTIAL **	487,654,105	23.15%
	KEARNEY COUNTY	\$2,106,353,938	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Ogallala, NE
County Population: 8,335
 Residential & Recreational Records: 6,089
 Commercial, Indust., & Mineral Records: 792
 Agricultural Records: 2,481
Total Taxable Real Property Records: 9,362

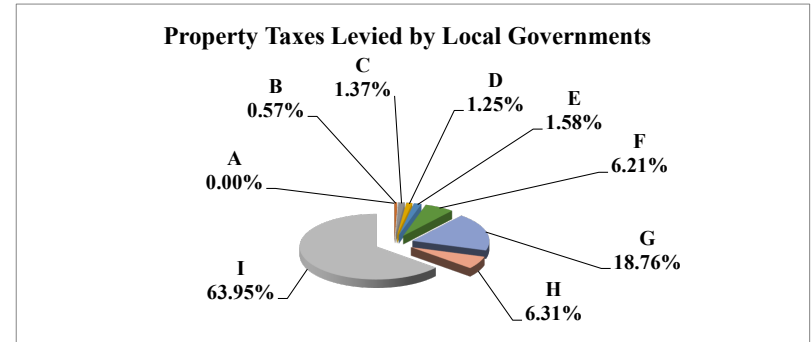
Taxable Aglan Acres:
 Irrigated 109,439.58
 Dryland 106,771.24
 Grassland 399,141.78
 Wasteland 951.88
 Other 16,164.63
Total Acres 632,469.51

51 KEITH COUNTY

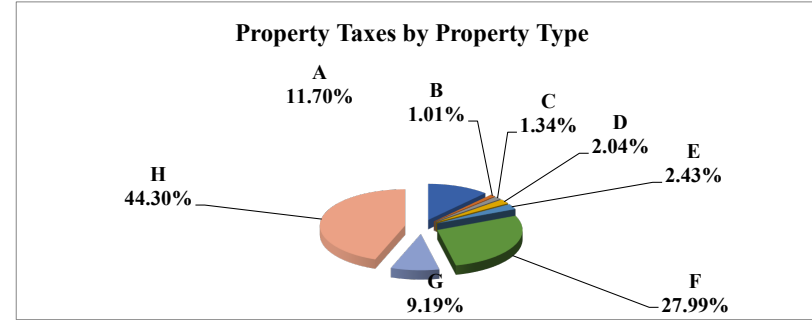
2023 Levels of Value
 Residential: 92%
 Commercial: 93%
 Agricultural: 72%
 Ag Special Value: 72%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,604,151,545	155,745	0.0043	0.57%
C	FIRE DISTRICTS	1,823,774,020	376,002	0.0206	1.37%
D	EDUCATIONAL SERVICE UNITS	2,289,973,897	343,506	0.0150	1.25%
E	NATURAL RESOURCE DISTRICTS	2,289,973,895	435,919	0.0190	1.58%
F	COMMUNITY COLLEGE	2,289,973,895	1,708,920	0.0746	6.21%
G	COUNTY	2,289,973,895	5,160,855	0.2254	18.76%
H	CITY OR VILLAGE	487,647,478	1,735,698	0.3559	6.31%
I	SCHOOL DISTRICTS *	2,289,973,898	17,590,111	0.7681	63.95%
	KEITH COUNTY	\$2,289,973,895	\$27,506,756	1.2012	100.00%

* Includes Learning Community and all School Bonds

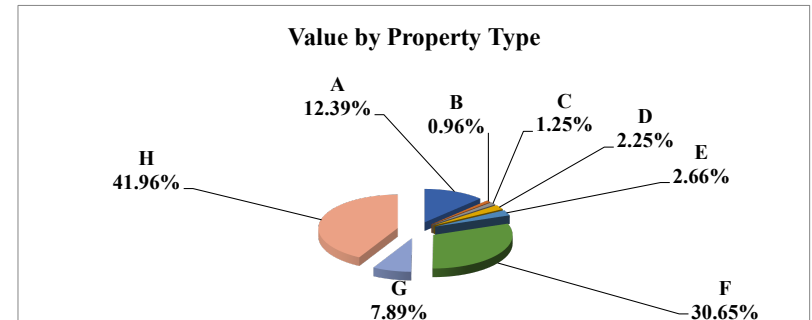


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$283,689,803	\$3,217,576	1.1342	11.70%
B	PUBLIC SERVIC ENTITIES	21,946,140	276,745	1.2610	1.01%
C	COMMERCIAL & INDUST. EQUIP.	28,574,046	368,669	1.2902	1.34%
D	AGRIC. MACHINERY & EQUIP.	51,411,606	561,607	1.0924	2.04%
E	AG-OUTBLDG & FARM SITE LAND	60,831,880	669,448	1.1005	2.43%
F	AGRICULTURAL LAND	701,917,765	7,698,867	1.0968	27.99%
G	COMMERCIAL, INDUST., & MINERAL	180,641,180	2,527,749	1.3993	9.19%
H	RESIDENTIAL **	960,961,475	12,186,094	1.2681	44.30%
	KEITH COUNTY	\$2,289,973,895	\$27,506,756	1.2012	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$283,689,803	12.39%
B	PUBLIC SERVIC ENTITIES	21,946,140	0.96%
C	COMMERCIAL & INDUST. EQUIP.	28,574,046	1.25%
D	AGRIC. MACHINERY & EQUIP.	51,411,606	2.25%
E	AG-OUTBLDG & FARM SITE LAND	60,831,880	2.66%
F	AGRICULTURAL LAND	701,917,765	30.65%
G	COMMERCIAL, INDUST., & MINERAL	180,641,180	7.89%
H	RESIDENTIAL **	960,961,475	41.96%
	KEITH COUNTY	\$2,289,973,895	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Springview, NE
County Population: 769
 Residential & Recreational Records: 434
 Commercial, Indust., & Mineral Records: 73
 Agricultural Records: 2,016
Total Taxable Real Property Records: 2,523

Taxable Agland Acres:
 Irrigated 27,240.66
 Dryland 36,386.83
 Grassland 415,038.14
 Wasteland 4,630.28
 Other 0.00
Total Acres 483,295.91

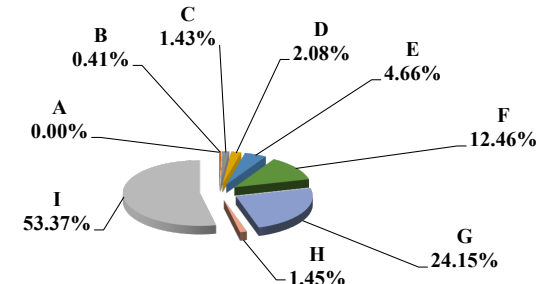
52 KEYA PAHA COUNTY

2023 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 69%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	565,927,689	16,751	0.0030	0.41%
C	FIRE DISTRICTS	565,927,689	58,274	0.0103	1.43%
D	EDUCATIONAL SERVICE UNITS	565,927,689	84,889	0.0150	2.08%
E	NATURAL RESOURCE DISTRICTS	565,927,689	190,284	0.0336	4.66%
F	COMMUNITY COLLEGE	565,927,689	509,337	0.0900	12.46%
G	COUNTY	565,927,689	986,851	0.1744	24.15%
H	CITY OR VILLAGE	11,832,140	59,147	0.4999	1.45%
I	SCHOOL DISTRICTS *	565,927,689	2,181,002	0.3854	53.37%
	KEYA PAHA COUNTY	\$565,927,689	\$4,086,535	0.7221	100.00%

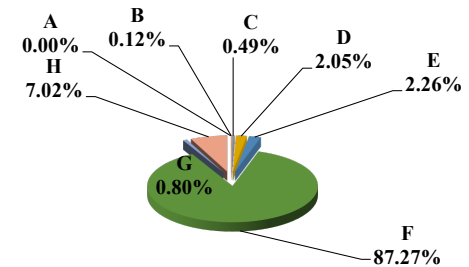
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	576,487	4,849	0.8411	0.12%
C	COMMERCIAL & INDUST. EQUIP.	2,079,285	20,020	0.9629	0.49%
D	AGRIC. MACHINERY & EQUIP.	11,363,127	83,720	0.7368	2.05%
E	AG-OUTBLDG & FARM SITE LAND	12,915,145	92,237	0.7142	2.26%
F	AGRICULTURAL LAND	501,078,650	3,566,265	0.7117	87.27%
G	COMMERCIAL, INDUST., & MINERAL	3,196,050	32,768	1.0253	0.80%
H	RESIDENTIAL **	34,718,945	286,675	0.8257	7.02%
	KEYA PAHA COUNTY	\$565,927,689	\$4,086,535	0.7221	100.00%

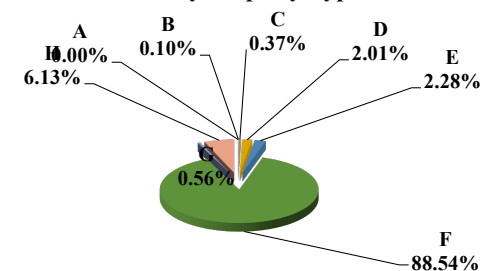
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	576,487	0.10%
C	COMMERCIAL & INDUST. EQUIP.	2,079,285	0.37%
D	AGRIC. MACHINERY & EQUIP.	11,363,127	2.01%
E	AG-OUTBLDG & FARM SITE LAND	12,915,145	2.28%
F	AGRICULTURAL LAND	501,078,650	88.54%
G	COMMERCIAL, INDUST., & MINERAL	3,196,050	0.56%
H	RESIDENTIAL **	34,718,945	6.13%
	KEYA PAHA COUNTY	\$565,927,689	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

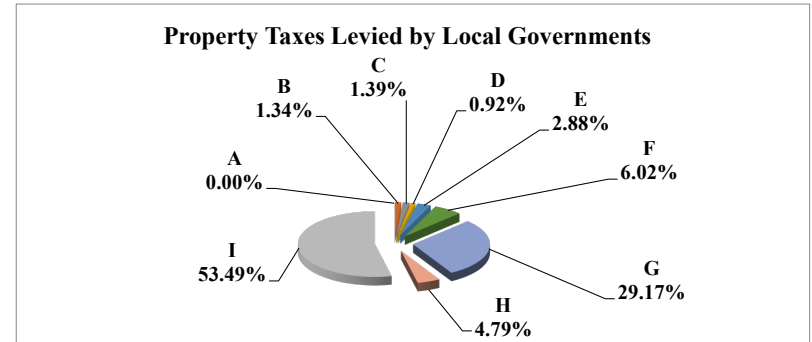
County Seat:	Kimball, NE	Taxable Agland Acres:	
County Population:	3,434	Irrigated	40,036.65
Residential & Recreational Records:	2,102	Dryland	238,765.53
Commercial, Indust., & Mineral Records:	1,003	Grassland	308,668.94
Agricultural Records:	1,965	Wasteland	0.00
Total Taxable Real Property Records:	5,070	Other	0.00
		Total Acres	587,471.12

53 KIMBALL COUNTY

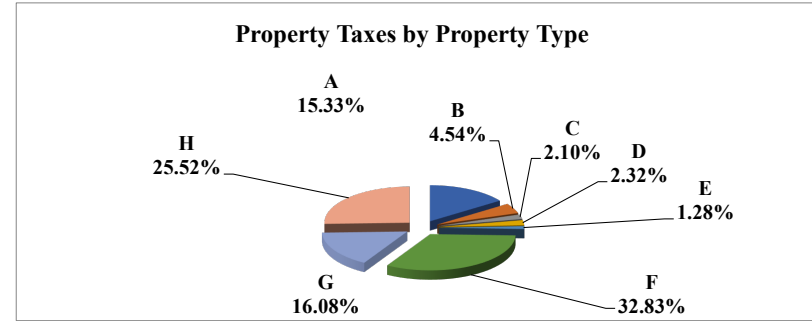
2023 Levels of Value	
Residential:	96%
Commercial:	99%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,871,119,477	174,542	0.0093	1.34%
C	FIRE DISTRICTS	642,424,434	180,132	0.0280	1.39%
D	EDUCATIONAL SERVICE UNITS	789,864,372	119,223	0.0151	0.92%
E	NATURAL RESOURCE DISTRICTS	789,864,372	373,939	0.0473	2.88%
F	COMMUNITY COLLEGE	789,864,372	781,288	0.0989	6.02%
G	COUNTY	789,864,372	3,786,395	0.4794	29.17%
H	CITY OR VILLAGE	167,281,942	622,248	0.3720	4.79%
I	SCHOOL DISTRICTS *	789,864,370	6,944,342	0.8792	53.49%
	KIMBALL COUNTY	\$789,864,372	\$12,982,109	1.6436	100.00%

* Includes Learning Community and all School Bonds

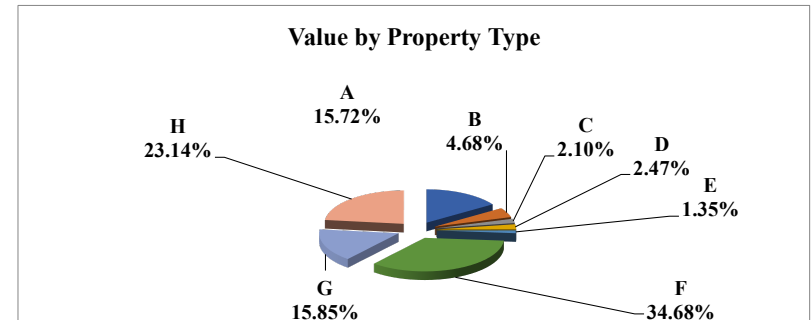


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$124,205,021	\$1,990,160	1.6023	15.33%
B	PUBLIC SERVIC ENTITIES	36,975,636	589,262	1.5936	4.54%
C	COMMERCIAL & INDUST. EQUIP.	16,551,019	272,660	1.6474	2.10%
D	AGRIC. MACHINERY & EQUIP.	19,510,426	301,116	1.5434	2.32%
E	AG-OUTBLDG & FARM SITE LAND	10,683,225	166,201	1.5557	1.28%
F	AGRICULTURAL LAND	273,944,400	4,262,673	1.5560	32.83%
G	COMMERCIAL, INDUST., & MINERAL	125,192,460	2,087,415	1.6674	16.08%
H	RESIDENTIAL **	182,802,185	3,312,622	1.8121	25.52%
	KIMBALL COUNTY	\$789,864,372	\$12,982,109	1.6436	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$124,205,021	15.72%
B	PUBLIC SERVIC ENTITIES	36,975,636	4.68%
C	COMMERCIAL & INDUST. EQUIP.	16,551,019	2.10%
D	AGRIC. MACHINERY & EQUIP.	19,510,426	2.47%
E	AG-OUTBLDG & FARM SITE LAND	10,683,225	1.35%
F	AGRICULTURAL LAND	273,944,400	34.68%
G	COMMERCIAL, INDUST., & MINERAL	125,192,460	15.85%
H	RESIDENTIAL **	182,802,185	23.14%
	KIMBALL COUNTY	\$789,864,372	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Center, NE	Taxable Agland Acres:	
County Population:	8,391	Irrigated	89,098.69
Residential & Recreational Records:	4,997	Dryland	201,099.28
Commercial, Indust., & Mineral Records:	643	Grassland	322,588.68
Agricultural Records:	5,566	Wasteland	5,581.15
Total Taxable Real Property Records:	11,206	Other	13,975.12
		Total Acres	632,342.92

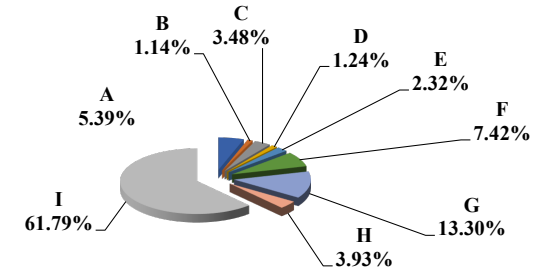
54 KNOX COUNTY

2023 Levels of Value	
Residential:	94%
Commercial:	96%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,444,848,230	\$1,599,350	0.0654	5.39%
B	MISCELLANEOUS DISTRICTS	2,574,668,977	337,705	0.0131	1.14%
C	FIRE DISTRICTS	2,316,596,020	1,030,987	0.0445	3.48%
D	EDUCATIONAL SERVICE UNITS	2,444,848,232	366,729	0.0150	1.24%
E	NATURAL RESOURCE DISTRICTS	2,444,848,228	687,700	0.0281	2.32%
F	COMMUNITY COLLEGE	2,444,848,231	2,200,368	0.0900	7.42%
G	COUNTY	2,444,848,231	3,942,839	0.1613	13.30%
H	CITY OR VILLAGE	229,901,301	1,164,410	0.5065	3.93%
I	SCHOOL DISTRICTS *	2,444,848,228	18,324,370	0.7495	61.79%
	KNOX COUNTY	\$2,444,848,231	\$29,654,458	1.2129	100.00%

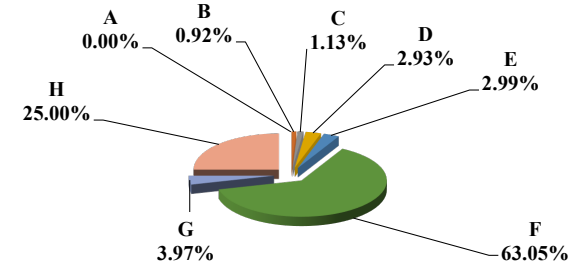
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	19,720,997	271,698	1.3777	0.92%
C	COMMERCIAL & INDUST. EQUIP.	27,244,528	336,118	1.2337	1.13%
D	AGRIC. MACHINERY & EQUIP.	75,379,872	869,670	1.1537	2.93%
E	AG-OUTBLDG & FARM SITE LAND	77,586,540	887,939	1.1444	2.99%
F	AGRICULTURAL LAND	1,616,619,826	18,698,126	1.1566	63.05%
G	COMMERCIAL, INDUST., & MINERAL	89,834,150	1,177,422	1.3107	3.97%
H	RESIDENTIAL **	538,462,318	7,413,485	1.3768	25.00%
	KNOX COUNTY	\$2,444,848,231	\$29,654,458	1.2129	100.00%

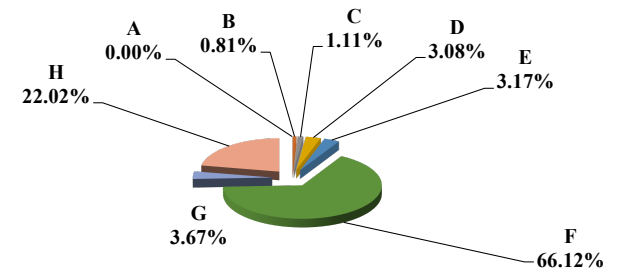
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	19,720,997	0.81%
C	COMMERCIAL & INDUST. EQUIP.	27,244,528	1.11%
D	AGRIC. MACHINERY & EQUIP.	75,379,872	3.08%
E	AG-OUTBLDG & FARM SITE LAND	77,586,540	3.17%
F	AGRICULTURAL LAND	1,616,619,826	66.12%
G	COMMERCIAL, INDUST., & MINERAL	89,834,150	3.67%
H	RESIDENTIAL **	538,462,318	22.02%
	KNOX COUNTY	\$2,444,848,231	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Lincoln, NE
County Population: 322,608
 Residential & Recreational Records: 101,962
 Commercial, Indust., & Mineral Records: 8,264
 Agricultural Records: 7,106
Total Taxable Real Property Records: 117,332

Taxable Agland Acres:
 Irrigated 22,210.39
 Dryland 261,874.72
 Grassland 71,345.51
 Wasteland 20,823.89
 Other 0.00
Total Acres 376,254.51

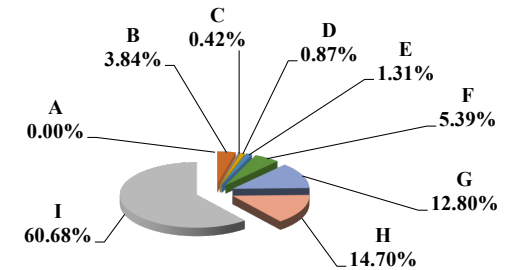
55 LANCASTER COUNTY

2023 Levels of Value
 Residential: 99%
 Commercial: 97%
 Agricultural: 0%
 Ag Special Value: 75%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	282,169,165,939	27,591,221	0.0098	3.84%
C	FIRE DISTRICTS	6,653,644,389	2,985,129	0.0449	0.42%
D	EDUCATIONAL SERVICE UNITS	41,325,286,424	6,228,745	0.0151	0.87%
E	NATURAL RESOURCE DISTRICTS	41,325,286,430	9,370,378	0.0227	1.31%
F	COMMUNITY COLLEGE	41,325,286,431	38,721,793	0.0937	5.39%
G	COUNTY	41,325,286,431	91,885,535	0.2223	12.80%
H	CITY OR VILLAGE	35,326,424,887	105,549,166	0.2988	14.70%
I	SCHOOL DISTRICTS *	41,325,286,424	435,701,238	1.0543	60.68%
	LANCASTER COUNTY	\$41,325,286,431	\$718,033,205	1.7375	100.00%

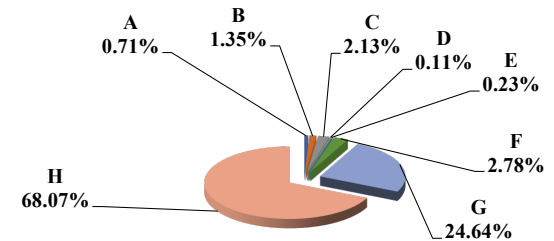
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$308,180,855	\$5,107,326	1.6573	0.71%
B	PUBLIC SERVIC ENTITIES	558,789,451	9,674,490	1.7313	1.35%
C	COMMERCIAL & INDUST. EQUIP.	872,188,468	15,266,043	1.7503	2.13%
D	AGRIC. MACHINERY & EQUIP.	52,040,423	756,012	1.4527	0.11%
E	AG-OUTBLDG & FARM SITE LAND	113,616,300	1,650,776	1.4529	0.23%
F	AGRICULTURAL LAND	1,383,131,100	19,935,585	1.4413	2.78%
G	COMMERCIAL, INDUST., & MINERAL	9,925,853,967	176,894,510	1.7822	24.64%
H	RESIDENTIAL **	28,111,485,867	488,748,455	1.7386	68.07%
	LANCASTER COUNTY	\$41,325,286,431	\$718,033,205	1.7375	100.00%

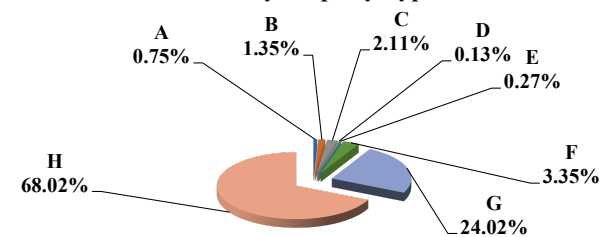
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$308,180,855	0.75%
B	PUBLIC SERVIC ENTITIES	558,789,451	1.35%
C	COMMERCIAL & INDUST. EQUIP.	872,188,468	2.11%
D	AGRIC. MACHINERY & EQUIP.	52,040,423	0.13%
E	AG-OUTBLDG & FARM SITE LAND	113,616,300	0.27%
F	AGRICULTURAL LAND	1,383,131,100	3.35%
G	COMMERCIAL, INDUST., & MINERAL	9,925,853,967	24.02%
H	RESIDENTIAL **	28,111,485,867	68.02%
	LANCASTER COUNTY	\$41,325,286,431	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: North Platte, NE
County Population: 34,676
 Residential & Recreational Records: 14,815
 Commercial, Indust., & Mineral Records: 1,648
 Agricultural Records: 6,232
Total Taxable Real Property Records: 22,695

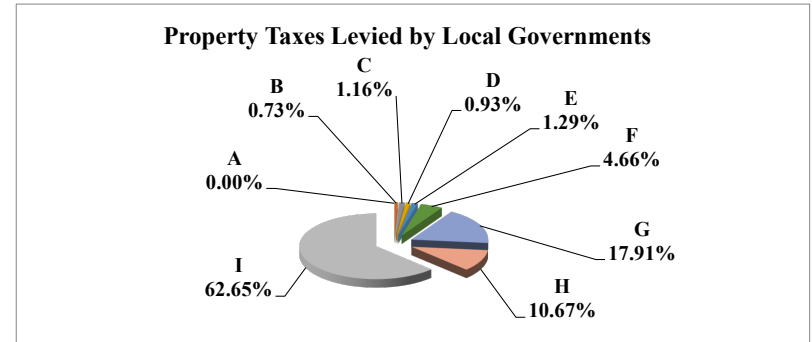
Taxable Agland Acres:
 Irrigated 243,265.58
 Dryland 95,984.59
 Grassland 1,162,936.17
 Wasteland 10,582.52
 Other 24,049.32
Total Acres 1,536,818.18

56 LINCOLN COUNTY

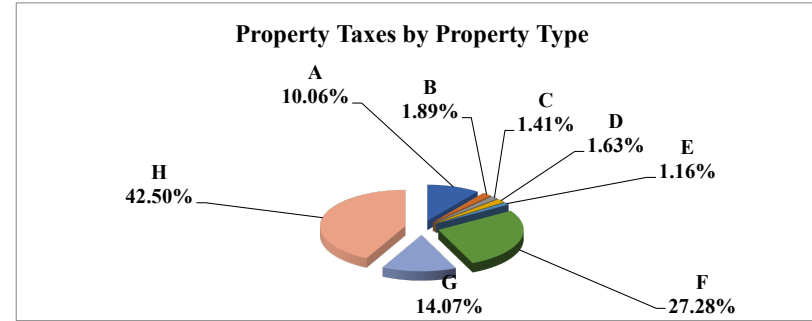
2023 Levels of Value
 Residential: 95%
 Commercial: 96%
 Agricultural: 70%
 Ag Special Value: 70%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	8,569,800,926	672,220	0.0078	0.73%
C	FIRE DISTRICTS	3,837,820,839	1,070,905	0.0279	1.16%
D	EDUCATIONAL SERVICE UNITS	5,772,734,559	862,676	0.0149	0.93%
E	NATURAL RESOURCE DISTRICTS	5,772,734,551	1,187,979	0.0206	1.29%
F	COMMUNITY COLLEGE	5,772,734,551	4,307,985	0.0746	4.66%
G	COUNTY	5,772,734,551	16,554,879	0.2868	17.91%
H	CITY OR VILLAGE	2,106,830,123	9,859,808	0.4680	10.67%
I	SCHOOL DISTRICTS *	5,772,734,562	57,897,990	1.0030	62.65%
	LINCOLN COUNTY	\$5,772,734,551	\$92,414,441	1.6009	100.00%

* Includes Learning Community and all School Bonds

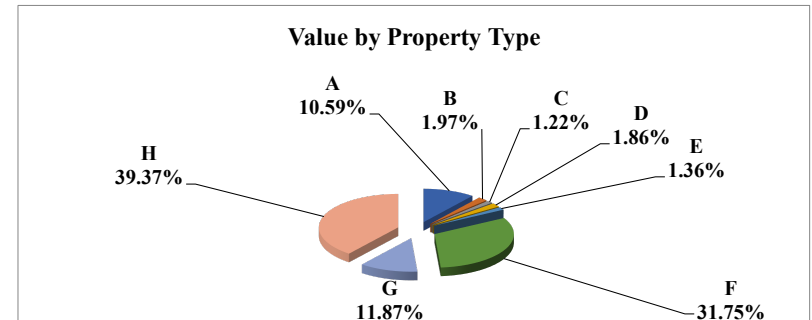


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$611,079,200	\$9,295,691	1.5212	10.06%
B	PUBLIC SERVIC ENTITIES	113,855,800	1,749,984	1.5370	1.89%
C	COMMERCIAL & INDUST. EQUIP.	70,497,622	1,299,639	1.8435	1.41%
D	AGRIC. MACHINERY & EQUIP.	107,531,456	1,503,086	1.3978	1.63%
E	AG-OUTBLDG & FARM SITE LAND	78,740,844	1,074,464	1.3646	1.16%
F	AGRICULTURAL LAND	1,832,963,387	25,208,608	1.3753	27.28%
G	COMMERCIAL, INDUST., & MINERAL	685,312,453	13,005,907	1.8978	14.07%
H	RESIDENTIAL **	2,272,753,789	39,277,062	1.7282	42.50%
	LINCOLN COUNTY	\$5,772,734,551	\$92,414,441	1.6009	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$611,079,200	10.59%
B	PUBLIC SERVIC ENTITIES	113,855,800	1.97%
C	COMMERCIAL & INDUST. EQUIP.	70,497,622	1.22%
D	AGRIC. MACHINERY & EQUIP.	107,531,456	1.86%
E	AG-OUTBLDG & FARM SITE LAND	78,740,844	1.36%
F	AGRICULTURAL LAND	1,832,963,387	31.75%
G	COMMERCIAL, INDUST., & MINERAL	685,312,453	11.87%
H	RESIDENTIAL **	2,272,753,789	39.37%
	LINCOLN COUNTY	\$5,772,734,551	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Stapleton, NE
County Population: 716
 Residential & Recreational Records: 318
 Commercial, Indust., & Mineral Records: 57
 Agricultural Records: 1,175
Total Taxable Real Property Records: 1,550

Taxable Agland Acres:
 Irrigated 33,287.69
 Dryland 10,387.46
 Grassland 315,751.13
 Wasteland 2,097.65
 Other 140.84
Total Acres 361,664.77

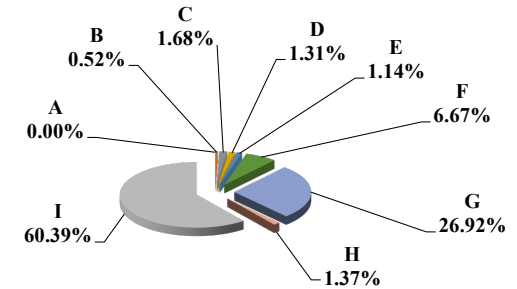
57 LOGAN COUNTY

2023 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	382,649,519	22,400	0.0059	0.52%
C	FIRE DISTRICTS	382,649,519	71,765	0.0188	1.68%
D	EDUCATIONAL SERVICE UNITS	382,649,519	56,293	0.0147	1.31%
E	NATURAL RESOURCE DISTRICTS	382,649,519	48,949	0.0128	1.14%
F	COMMUNITY COLLEGE	382,649,519	285,557	0.0746	6.67%
G	COUNTY	382,649,519	1,152,787	0.3013	26.92%
H	CITY OR VILLAGE	12,962,997	58,588	0.4520	1.37%
I	SCHOOL DISTRICTS *	382,649,519	2,586,639	0.6760	60.39%
	LOGAN COUNTY	\$382,649,519	\$4,282,977	1.1193	100.00%

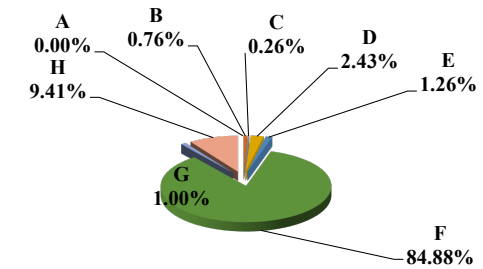
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,708,180	32,715	1.2080	0.76%
C	COMMERCIAL & INDUST. EQUIP.	932,303	11,233	1.2048	0.26%
D	AGRIC. MACHINERY & EQUIP.	9,414,131	104,231	1.1072	2.43%
E	AG-OUTBLDG & FARM SITE LAND	4,843,203	53,787	1.1106	1.26%
F	AGRICULTURAL LAND	329,295,766	3,635,291	1.1040	84.88%
G	COMMERCIAL, INDUST., & MINERAL	3,255,369	42,821	1.3154	1.00%
H	RESIDENTIAL **	32,200,567	402,899	1.2512	9.41%
	LOGAN COUNTY	\$382,649,519	\$4,282,977	1.1193	100.00%

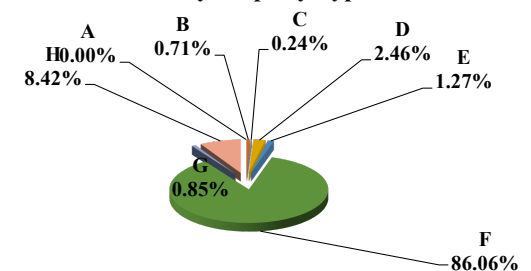
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,708,180	0.71%
C	COMMERCIAL & INDUST. EQUIP.	932,303	0.24%
D	AGRIC. MACHINERY & EQUIP.	9,414,131	2.46%
E	AG-OUTBLDG & FARM SITE LAND	4,843,203	1.27%
F	AGRICULTURAL LAND	329,295,766	86.06%
G	COMMERCIAL, INDUST., & MINERAL	3,255,369	0.85%
H	RESIDENTIAL **	32,200,567	8.42%
	LOGAN COUNTY	\$382,649,519	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Taylor, NE
County Population: 607
 Residential & Recreational Records: 607
 Commercial, Indust., & Mineral Records: 49
 Agricultural Records: 1,149
Total Taxable Real Property Records: 1,805

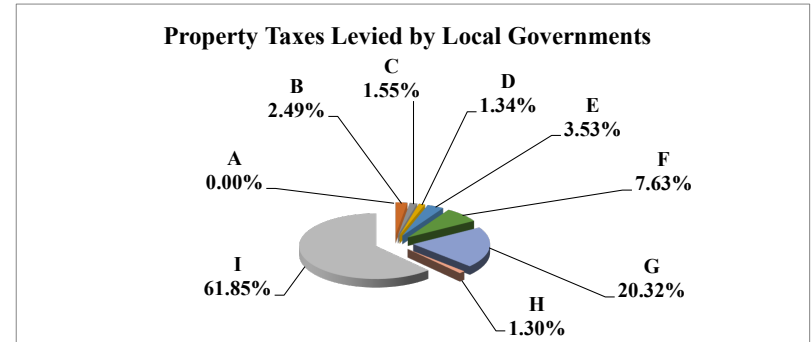
Taxable Aglan Acres:
 Irrigated 15,484.61
 Dryland 6,609.04
 Grassland 322,059.27
 Wasteland 2,890.72
 Other 1,376.54
Total Acres 348,420.18

58 LOUP COUNTY

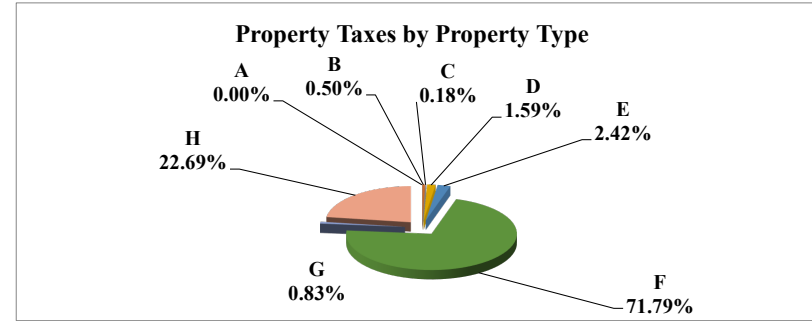
2023 Levels of Value
 Residential: 96%
 Commercial: 100%
 Agricultural: 75%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	359,535,976	91,682	0.0255	2.49%
C	FIRE DISTRICTS	359,535,976	57,026	0.0159	1.55%
D	EDUCATIONAL SERVICE UNITS	359,535,976	49,257	0.0137	1.34%
E	NATURAL RESOURCE DISTRICTS	359,535,976	130,152	0.0362	3.53%
F	COMMUNITY COLLEGE	359,535,976	281,158	0.0782	7.63%
G	COUNTY	359,535,976	748,914	0.2083	20.32%
H	CITY OR VILLAGE	7,572,751	47,868	0.6321	1.30%
I	SCHOOL DISTRICTS *	359,535,976	2,279,927	0.6341	61.85%
	LOUP COUNTY	\$359,535,976	\$3,685,984	1.0252	100.00%

* Includes Learning Community and all School Bonds

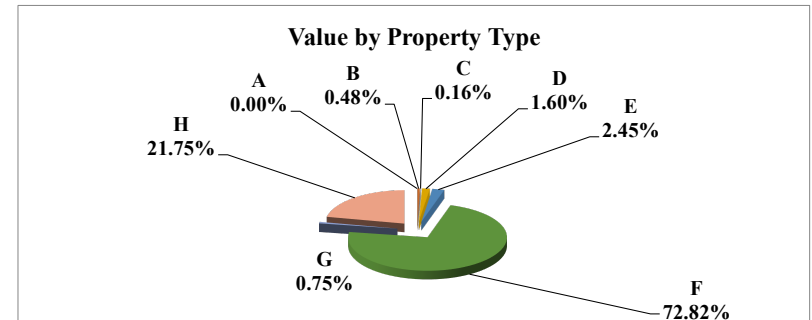


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,741,426	18,247	1.0478	0.50%
C	COMMERCIAL & INDUST. EQUIP.	561,530	6,531	1.1631	0.18%
D	AGRIC. MACHINERY & EQUIP.	5,750,540	58,608	1.0192	1.59%
E	AG-OUTBLDG & FARM SITE LAND	8,796,875	89,101	1.0129	2.42%
F	AGRICULTURAL LAND	261,819,485	2,646,259	1.0107	71.79%
G	COMMERCIAL, INDUST., & MINERAL	2,680,425	30,734	1.1466	0.83%
H	RESIDENTIAL **	78,185,695	836,504	1.0699	22.69%
	LOUP COUNTY	\$359,535,976	\$3,685,984	1.0252	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,741,426	0.48%
C	COMMERCIAL & INDUST. EQUIP.	561,530	0.16%
D	AGRIC. MACHINERY & EQUIP.	5,750,540	1.60%
E	AG-OUTBLDG & FARM SITE LAND	8,796,875	2.45%
F	AGRICULTURAL LAND	261,819,485	72.82%
G	COMMERCIAL, INDUST., & MINERAL	2,680,425	0.75%
H	RESIDENTIAL **	78,185,695	21.75%
	LOUP COUNTY	\$359,535,976	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Madison, NE
County Population: 399
 Residential & Recreational Records: 12,929
 Commercial, Indust., & Mineral Records: 1,916
 Agricultural Records: 3,494
Total Taxable Real Property Records: 18,339

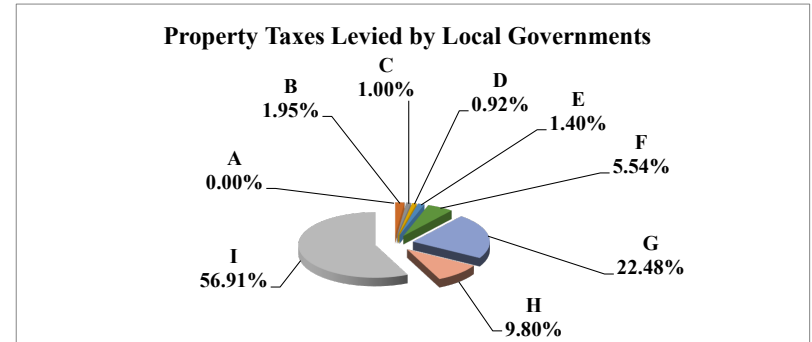
Taxable Agland Acres:
 Irrigated 129,629.43
 Dryland 139,773.30
 Grassland 49,003.11
 Wasteland 4,416.86
 Other 2,967.41
Total Acres 325,790.11

59 MADISON COUNTY

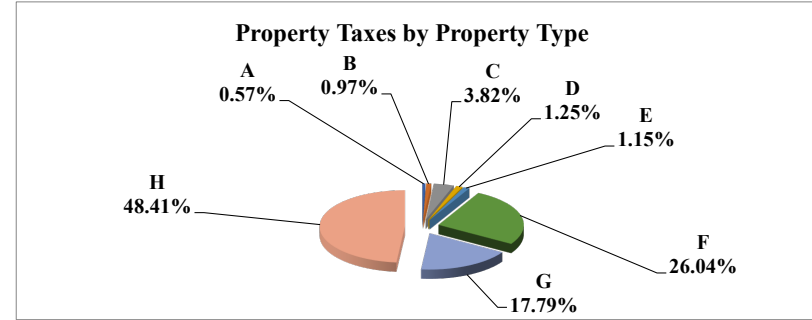
2023 Levels of Value
 Residential: 95%
 Commercial: 96%
 Agricultural: 75%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	20,189,766,743	1,621,503	0.0080	1.95%
C	FIRE DISTRICTS	2,476,127,667	835,001	0.0337	1.00%
D	EDUCATIONAL SERVICE UNITS	5,116,259,206	767,449	0.0150	0.92%
E	NATURAL RESOURCE DISTRICTS	5,116,259,206	1,165,806	0.0228	1.40%
F	COMMUNITY COLLEGE	5,116,259,206	4,604,656	0.0900	5.54%
G	COUNTY	5,116,259,206	18,695,251	0.3654	22.48%
H	CITY OR VILLAGE	2,640,131,539	8,150,776	0.3087	9.80%
I	SCHOOL DISTRICTS *	5,116,259,206	47,328,386	0.9251	56.91%
	MADISON COUNTY	\$5,116,259,206	\$83,168,826	1.6256	100.00%

* Includes Learning Community and all School Bonds

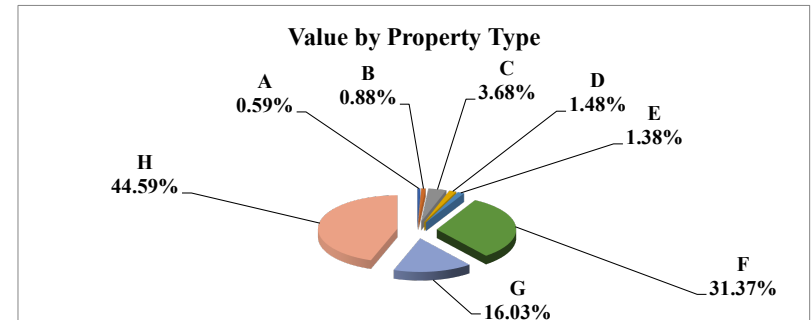


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$30,300,581	\$473,479	1.5626	0.57%
B	PUBLIC SERVIC ENTITIES	45,206,808	802,601	1.7754	0.97%
C	COMMERCIAL & INDUST. EQUIP.	188,175,919	3,173,310	1.6864	3.82%
D	AGRIC. MACHINERY & EQUIP.	75,587,210	1,041,287	1.3776	1.25%
E	AG-OUTBLDG & FARM SITE LAND	70,638,435	959,977	1.3590	1.15%
F	AGRICULTURAL LAND	1,604,830,576	21,659,235	1.3496	26.04%
G	COMMERCIAL, INDUST., & MINERAL	820,013,677	14,794,990	1.8042	17.79%
H	RESIDENTIAL **	2,281,506,000	40,263,947	1.7648	48.41%
	MADISON COUNTY	\$5,116,259,206	\$83,168,826	1.6256	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$30,300,581	0.59%
B	PUBLIC SERVIC ENTITIES	45,206,808	0.88%
C	COMMERCIAL & INDUST. EQUIP.	188,175,919	3.68%
D	AGRIC. MACHINERY & EQUIP.	75,587,210	1.48%
E	AG-OUTBLDG & FARM SITE LAND	70,638,435	1.38%
F	AGRICULTURAL LAND	1,604,830,576	31.37%
G	COMMERCIAL, INDUST., & MINERAL	820,013,677	16.03%
H	RESIDENTIAL **	2,281,506,000	44.59%
	MADISON COUNTY	\$5,116,259,206	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Tryon, NE
County Population: 35,585
 Residential & Recreational Records: 126
 Commercial, Indust., & Mineral Records: 17
 Agricultural Records: 1,484
Total Taxable Real Property Records: 1,627

Taxable Aglan Acres:
 Irrigated 15,166.63
 Dryland 1,823.37
 Grassland 528,502.23
 Wasteland 4,175.81
 Other 534.02
Total Acres 550,202.06

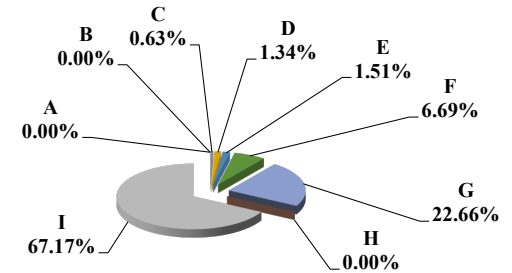
60 MCPHERSON COUNTY

2023 Levels of Value
 Residential: 100%
 Commercial: 100%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	350,678,864	24,481	0.0070	0.63%
D	EDUCATIONAL SERVICE UNITS	350,678,864	52,602	0.0150	1.34%
E	NATURAL RESOURCE DISTRICTS	350,678,863	59,232	0.0169	1.51%
F	COMMUNITY COLLEGE	350,678,864	261,699	0.0746	6.69%
G	COUNTY	350,678,864	887,008	0.2529	22.66%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	350,678,863	2,628,618	0.7496	67.17%
	MCPHERSON COUNTY	\$350,678,864	\$3,913,640	1.1160	100.00%

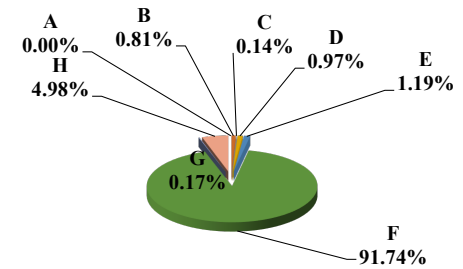
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,852,561	31,741	1.1127	0.81%
C	COMMERCIAL & INDUST. EQUIP.	483,135	5,429	1.1236	0.14%
D	AGRIC. MACHINERY & EQUIP.	3,382,893	37,786	1.1170	0.97%
E	AG-OUTBLDG & FARM SITE LAND	4,190,456	46,727	1.1151	1.19%
F	AGRICULTURAL LAND	321,694,486	3,590,348	1.1161	91.74%
G	COMMERCIAL, INDUST., & MINERAL	585,762	6,574	1.1223	0.17%
H	RESIDENTIAL **	17,489,571	195,036	1.1152	4.98%
	MCPHERSON COUNTY	\$350,678,864	\$3,913,640	1.1160	100.00%

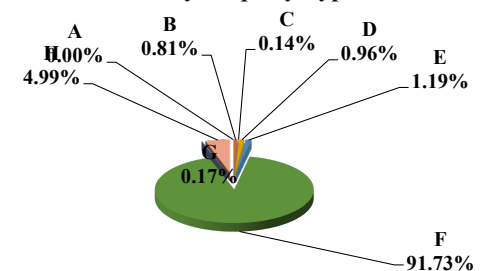
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,852,561	0.81%
C	COMMERCIAL & INDUST. EQUIP.	483,135	0.14%
D	AGRIC. MACHINERY & EQUIP.	3,382,893	0.96%
E	AG-OUTBLDG & FARM SITE LAND	4,190,456	1.19%
F	AGRICULTURAL LAND	321,694,486	91.73%
G	COMMERCIAL, INDUST., & MINERAL	585,762	0.17%
H	RESIDENTIAL **	17,489,571	4.99%
	MCPHERSON COUNTY	\$350,678,864	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Central City, NE
County Population: 7,668
 Residential & Recreational Records: 3,968
 Commercial, Indust., & Mineral Records: 410
 Agricultural Records: 2,943
Total Taxable Real Property Records: 7,321

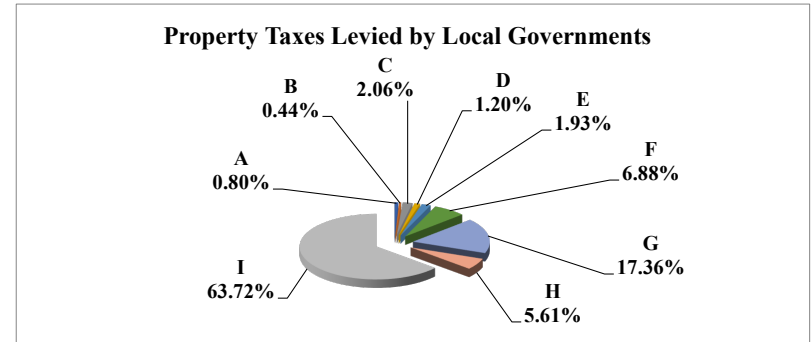
Taxable Aglan Acres:
 Irrigated 187,819.15
 Dryland 15,925.94
 Grassland 68,462.73
 Wasteland 5,302.72
 Other 14,726.18
Total Acres 292,236.72

61 MERRICK COUNTY

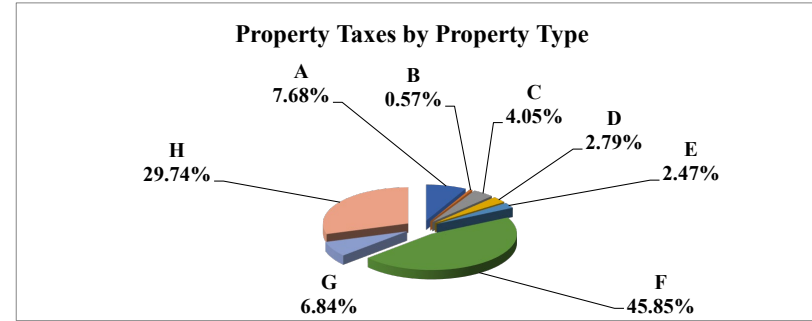
2023 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,728,583,431	\$199,889	0.0116	0.80%
B	MISCELLANEOUS DISTRICTS	2,018,150,239	110,796	0.0055	0.44%
C	FIRE DISTRICTS	1,687,845,052	515,623	0.0305	2.06%
D	EDUCATIONAL SERVICE UNITS	2,017,115,889	299,185	0.0148	1.20%
E	NATURAL RESOURCE DISTRICTS	2,017,115,889	483,527	0.0240	1.93%
F	COMMUNITY COLLEGE	2,017,115,889	1,722,438	0.0854	6.88%
G	COUNTY	2,017,115,889	4,344,693	0.2154	17.36%
H	CITY OR VILLAGE	371,875,015	1,403,995	0.3775	5.61%
I	SCHOOL DISTRICTS *	2,017,115,889	15,949,486	0.7907	63.72%
	MERRICK COUNTY	\$2,017,115,889	\$25,029,631	1.2409	100.00%

* Includes Learning Community and all School Bonds

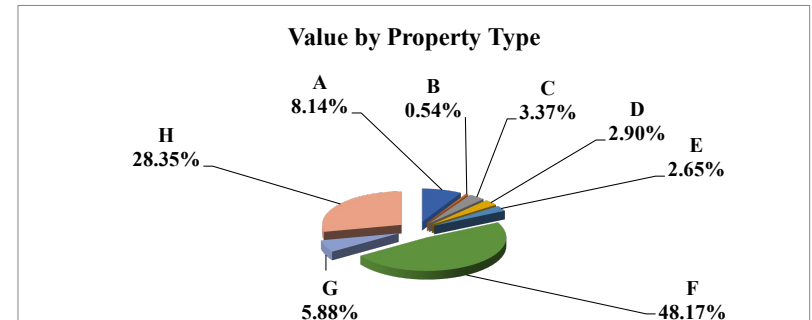


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$164,207,497	\$1,922,201	1.1706	7.68%
B	PUBLIC SERVIC ENTITIES	10,845,098	142,996	1.3185	0.57%
C	COMMERCIAL & INDUST. EQUIP.	67,914,939	1,014,754	1.4942	4.05%
D	AGRIC. MACHINERY & EQUIP.	58,579,380	698,776	1.1929	2.79%
E	AG-OUTBLDG & FARM SITE LAND	53,446,765	618,674	1.1576	2.47%
F	AGRICULTURAL LAND	971,683,460	11,475,512	1.1810	45.85%
G	COMMERCIAL, INDUST., & MINERAL	118,511,635	1,712,787	1.4452	6.84%
H	RESIDENTIAL **	571,927,115	7,443,929	1.3016	29.74%
	MERRICK COUNTY	\$2,017,115,889	\$25,029,631	1.2409	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$164,207,497	8.14%
B	PUBLIC SERVIC ENTITIES	10,845,098	0.54%
C	COMMERCIAL & INDUST. EQUIP.	67,914,939	3.37%
D	AGRIC. MACHINERY & EQUIP.	58,579,380	2.90%
E	AG-OUTBLDG & FARM SITE LAND	53,446,765	2.65%
F	AGRICULTURAL LAND	971,683,460	48.17%
G	COMMERCIAL, INDUST., & MINERAL	118,511,635	5.88%
H	RESIDENTIAL **	571,927,115	28.35%
	MERRICK COUNTY	\$2,017,115,889	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Bridgeport, NE
County Population: 4,555
 Residential & Recreational Records: 2,539
 Commercial, Indust., & Mineral Records: 455
 Agricultural Records: 4,357
Total Taxable Real Property Records: 7,351

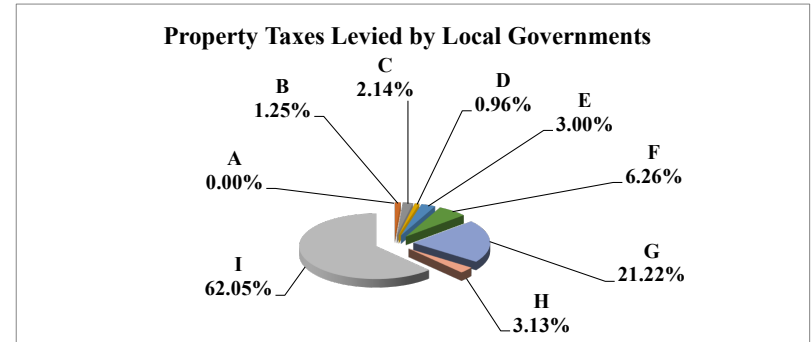
Taxable Aglan Acres:
 Irrigated 126,068.27
 Dryland 62,919.79
 Grassland 669,259.76
 Wasteland 27,942.41
 Other 7,798.15
Total Acres 893,988.38

62 MORRILL COUNTY

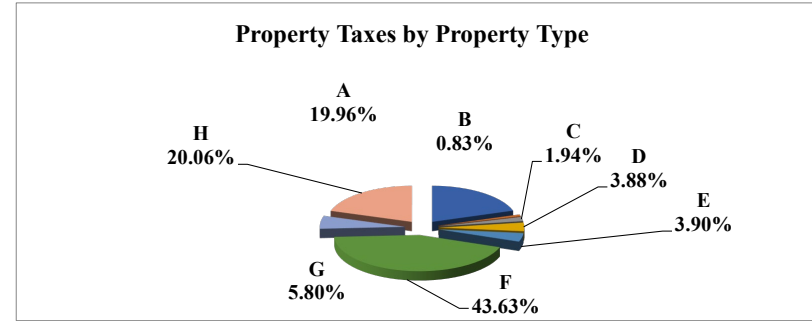
2023 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: 72%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,259,702,714	249,062	0.0198	1.25%
C	FIRE DISTRICTS	1,093,362,649	425,933	0.0390	2.14%
D	EDUCATIONAL SERVICE UNITS	1,259,702,714	190,140	0.0151	0.96%
E	NATURAL RESOURCE DISTRICTS	1,259,702,714	596,470	0.0474	3.00%
F	COMMUNITY COLLEGE	1,259,702,714	1,246,025	0.0989	6.26%
G	COUNTY	1,259,702,714	4,223,261	0.3353	21.22%
H	CITY OR VILLAGE	170,755,333	622,314	0.3644	3.13%
I	SCHOOL DISTRICTS *	1,259,702,714	12,352,414	0.9806	62.05%
	MORRILL COUNTY	\$1,259,702,714	\$19,905,620	1.5802	100.00%

* Includes Learning Community and all School Bonds

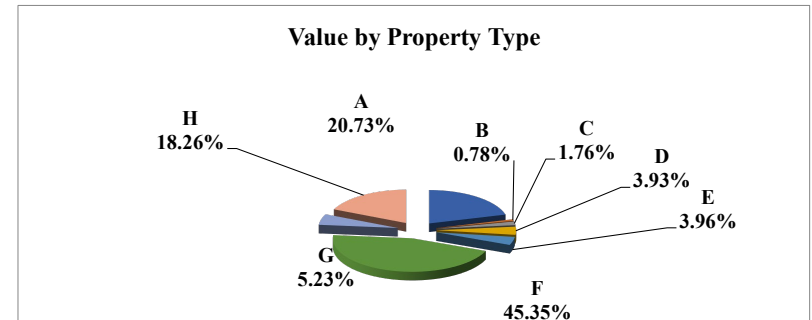


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$261,082,452	\$3,974,073	1.5222	19.96%
B	PUBLIC SERVIC ENTITIES	9,824,205	165,218	1.6817	0.83%
C	COMMERCIAL & INDUST. EQUIP.	22,233,225	385,619	1.7344	1.94%
D	AGRIC. MACHINERY & EQUIP.	49,541,962	771,510	1.5573	3.88%
E	AG-OUTBLDG & FARM SITE LAND	49,929,860	777,010	1.5562	3.90%
F	AGRICULTURAL LAND	571,218,240	8,684,550	1.5204	43.63%
G	COMMERCIAL, INDUST., & MINERAL	65,885,470	1,154,111	1.7517	5.80%
H	RESIDENTIAL **	229,987,300	3,993,529	1.7364	20.06%
	MORRILL COUNTY	\$1,259,702,714	\$19,905,620	1.5802	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$261,082,452	20.73%
B	PUBLIC SERVIC ENTITIES	9,824,205	0.78%
C	COMMERCIAL & INDUST. EQUIP.	22,233,225	1.76%
D	AGRIC. MACHINERY & EQUIP.	49,541,962	3.93%
E	AG-OUTBLDG & FARM SITE LAND	49,929,860	3.96%
F	AGRICULTURAL LAND	571,218,240	45.35%
G	COMMERCIAL, INDUST., & MINERAL	65,885,470	5.23%
H	RESIDENTIAL **	229,987,300	18.26%
	MORRILL COUNTY	\$1,259,702,714	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Fullerton, NE
County Population: 3,380
 Residential & Recreational Records: 1,820
 Commercial, Indust., & Mineral Records: 217
 Agricultural Records: 2,400
Total Taxable Real Property Records: 4,437

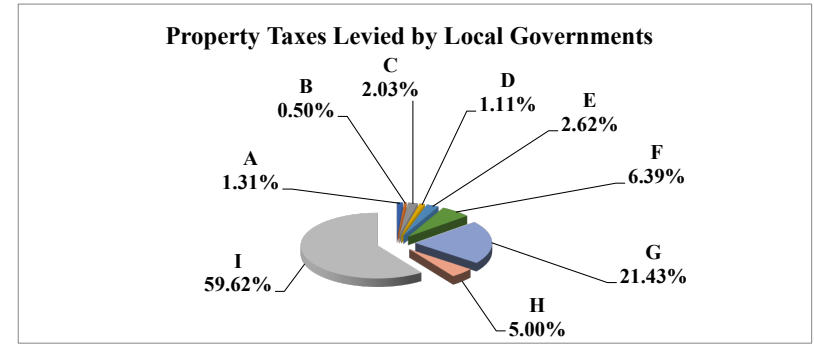
Taxable Agland Acres:
 Irrigated 78,736.37
 Dryland 73,013.48
 Grassland 107,036.57
 Wasteland 6,023.21
 Other 1,083.51
Total Acres 265,893.14

63 NANCE COUNTY

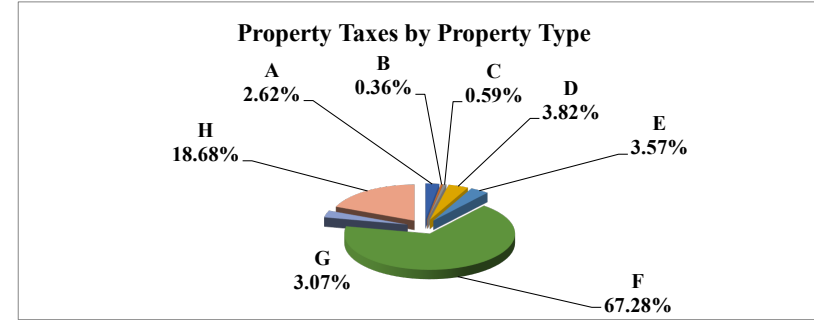
2023 Levels of Value
 Residential: 94%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$997,414,461	\$196,621	0.0197	1.31%
B	MISCELLANEOUS DISTRICTS	1,209,470,987	75,043	0.0062	0.50%
C	FIRE DISTRICTS	997,414,461	305,358	0.0306	2.03%
D	EDUCATIONAL SERVICE UNITS	1,126,112,281	167,881	0.0149	1.11%
E	NATURAL RESOURCE DISTRICTS	1,126,112,281	394,511	0.0350	2.62%
F	COMMUNITY COLLEGE	1,126,112,281	961,600	0.0854	6.39%
G	COUNTY	1,126,112,281	3,227,004	0.2866	21.43%
H	CITY OR VILLAGE	128,697,820	752,247	0.5845	5.00%
I	SCHOOL DISTRICTS *	1,126,112,281	8,976,664	0.7971	59.62%
	NANCE COUNTY	\$1,126,112,281	\$15,056,929	1.3371	100.00%

* Includes Learning Community and all School Bonds

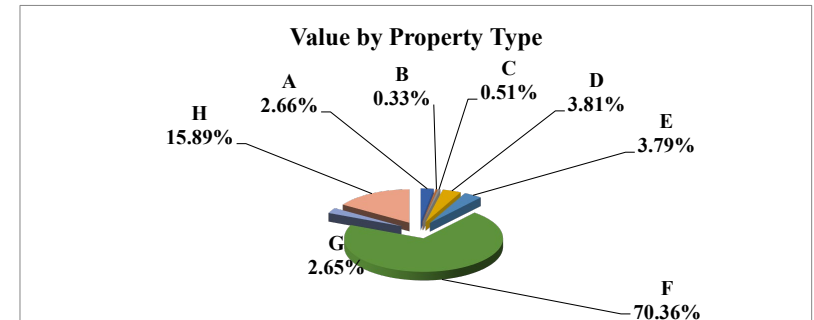


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$29,927,872	\$393,844	1.3160	2.62%
B	PUBLIC SERVIC ENTITIES	3,696,716	54,074	1.4628	0.36%
C	COMMERCIAL & INDUST. EQUIP.	5,763,519	89,432	1.5517	0.59%
D	AGRIC. MACHINERY & EQUIP.	42,876,849	575,226	1.3416	3.82%
E	AG-OUTBLDG & FARM SITE LAND	42,702,705	537,921	1.2597	3.57%
F	AGRICULTURAL LAND	792,355,150	10,130,807	1.2786	67.28%
G	COMMERCIAL, INDUST., & MINERAL	29,825,570	462,998	1.5524	3.07%
H	RESIDENTIAL **	178,963,900	2,812,627	1.5716	18.68%
	NANCE COUNTY	\$1,126,112,281	\$15,056,929	1.3371	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$29,927,872	2.66%
B	PUBLIC SERVIC ENTITIES	3,696,716	0.33%
C	COMMERCIAL & INDUST. EQUIP.	5,763,519	0.51%
D	AGRIC. MACHINERY & EQUIP.	42,876,849	3.81%
E	AG-OUTBLDG & FARM SITE LAND	42,702,705	3.79%
F	AGRICULTURAL LAND	792,355,150	70.36%
G	COMMERCIAL, INDUST., & MINERAL	29,825,570	2.65%
H	RESIDENTIAL **	178,963,900	15.89%
	NANCE COUNTY	\$1,126,112,281	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Auburn, NE
County Population: 7,074
 Residential & Recreational Records: 3,105
 Commercial, Indust., & Mineral Records: 457
 Agricultural Records: 2,674
Total Taxable Real Property Records: 6,236

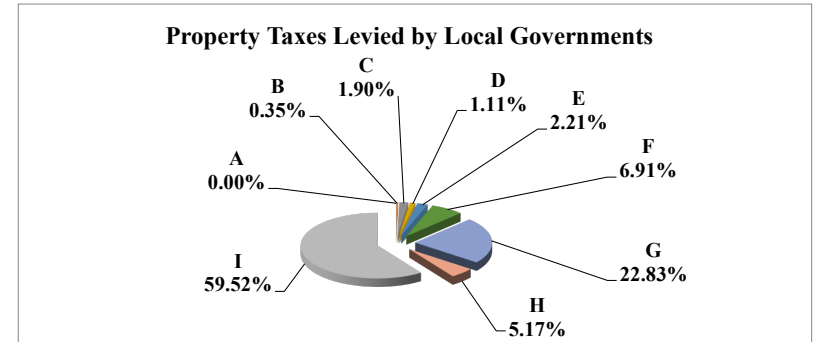
Taxable Agland Acres:
 Irrigated 12,547.41
 Dryland 169,302.02
 Grassland 49,900.23
 Wasteland 4,304.84
 Other 0.00
Total Acres 236,054.50

64 NEMAHA COUNTY

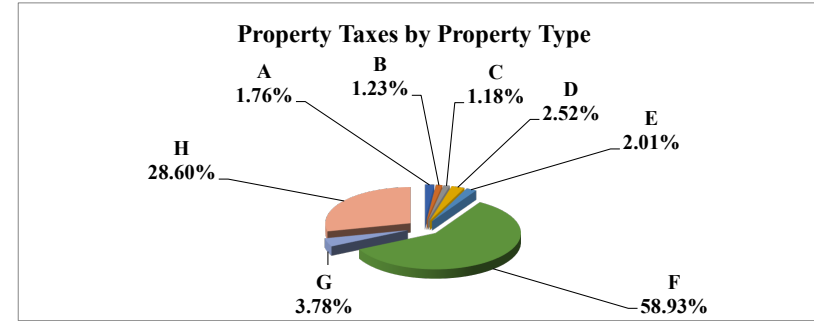
2023 Levels of Value
 Residential: 97%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,386,498,636	65,033	0.0047	0.35%
C	FIRE DISTRICTS	1,161,161,780	356,216	0.0307	1.90%
D	EDUCATIONAL SERVICE UNITS	1,386,498,636	207,978	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	1,386,498,636	415,898	0.0300	2.21%
F	COMMUNITY COLLEGE	1,386,498,636	1,299,156	0.0937	6.91%
G	COUNTY	1,386,498,636	4,289,448	0.3094	22.83%
H	CITY OR VILLAGE	230,330,119	970,564	0.4214	5.17%
I	SCHOOL DISTRICTS *	1,386,498,633	11,183,278	0.8066	59.52%
	NEMAHA COUNTY	\$1,386,498,636	\$18,787,570	1.3550	100.00%

* Includes Learning Community and all School Bonds

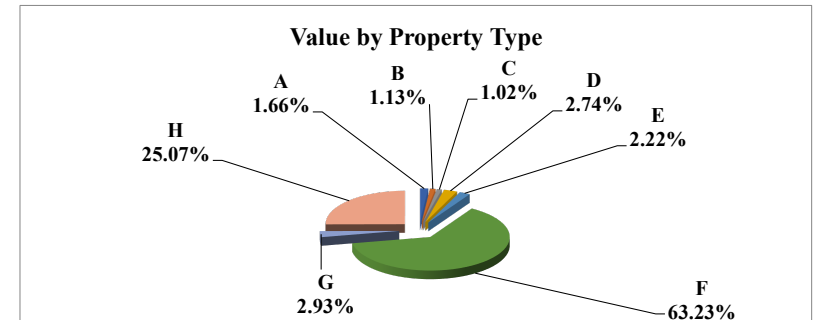


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$23,002,190	\$330,517	1.4369	1.76%
B	PUBLIC SERVIC ENTITIES	15,689,008	231,327	1.4745	1.23%
C	COMMERCIAL & INDUST. EQUIP.	14,111,335	221,348	1.5686	1.18%
D	AGRIC. MACHINERY & EQUIP.	38,007,348	472,931	1.2443	2.52%
E	AG-OUTBLDG & FARM SITE LAND	30,760,522	377,209	1.2263	2.01%
F	AGRICULTURAL LAND	876,657,949	11,071,332	1.2629	58.93%
G	COMMERCIAL, INDUST., & MINERAL	40,619,913	709,630	1.7470	3.78%
H	RESIDENTIAL **	347,650,371	5,373,278	1.5456	28.60%
	NEMAHA COUNTY	\$1,386,498,636	\$18,787,570	1.3550	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$23,002,190	1.66%
B	PUBLIC SERVIC ENTITIES	15,689,008	1.13%
C	COMMERCIAL & INDUST. EQUIP.	14,111,335	1.02%
D	AGRIC. MACHINERY & EQUIP.	38,007,348	2.74%
E	AG-OUTBLDG & FARM SITE LAND	30,760,522	2.22%
F	AGRICULTURAL LAND	876,657,949	63.23%
G	COMMERCIAL, INDUST., & MINERAL	40,619,913	2.93%
H	RESIDENTIAL **	347,650,371	25.07%
	NEMAHA COUNTY	\$1,386,498,636	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Nelson, NE
County Population: 4,095
 Residential & Recreational Records: 2,114
 Commercial, Indust., & Mineral Records: 363
 Agricultural Records: 3,135
Total Taxable Real Property Records: 5,612

Taxable Agland Acres:
 Irrigated 73,451.62
 Dryland 159,288.30
 Grassland 114,997.68
 Wasteland 714.45
 Other 148.53
Total Acres 348,600.58

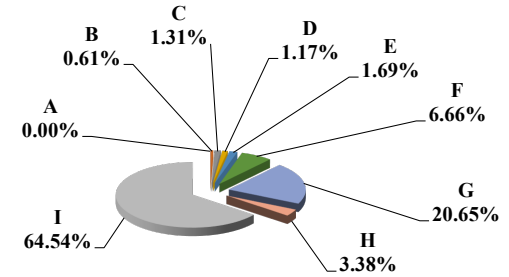
65 NUCKOLLS COUNTY

2023 Levels of Value
 Residential: 99%
 Commercial: 100%
 Agricultural: 75%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,451,639,492	93,609	0.0064	0.61%
C	FIRE DISTRICTS	1,090,744,405	201,781	0.0185	1.31%
D	EDUCATIONAL SERVICE UNITS	1,202,635,338	180,396	0.0150	1.17%
E	NATURAL RESOURCE DISTRICTS	1,202,635,338	259,820	0.0216	1.69%
F	COMMUNITY COLLEGE	1,202,635,338	1,026,944	0.0854	6.66%
G	COUNTY	1,202,635,338	3,182,156	0.2646	20.65%
H	CITY OR VILLAGE	132,908,796	521,256	0.3922	3.38%
I	SCHOOL DISTRICTS *	1,202,635,338	9,946,377	0.8270	64.54%
	NUCKOLLS COUNTY	\$1,202,635,338	\$15,412,339	1.2815	100.00%

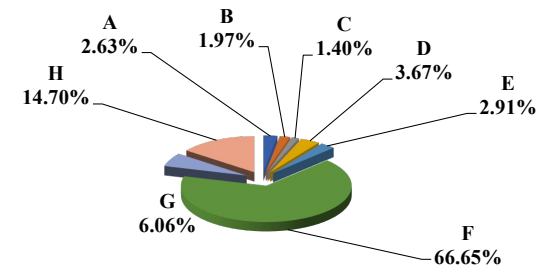
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$35,453,544	\$405,637	1.1441	2.63%
B	PUBLIC SERVIC ENTITIES	25,223,757	303,779	1.2043	1.97%
C	COMMERCIAL & INDUST. EQUIP.	13,550,691	216,251	1.5959	1.40%
D	AGRIC. MACHINERY & EQUIP.	47,542,472	566,370	1.1913	3.67%
E	AG-OUTBLDG & FARM SITE LAND	36,904,950	448,776	1.2160	2.91%
F	AGRICULTURAL LAND	844,337,725	10,272,472	1.2166	66.65%
G	COMMERCIAL, INDUST., & MINERAL	59,137,130	933,296	1.5782	6.06%
H	RESIDENTIAL **	140,485,069	2,265,759	1.6128	14.70%
	NUCKOLLS COUNTY	\$1,202,635,338	\$15,412,339	1.2815	100.00%

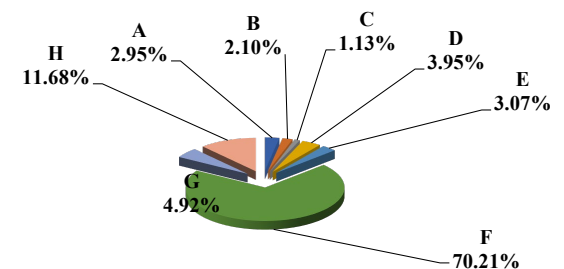
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$35,453,544	2.95%
B	PUBLIC SERVIC ENTITIES	25,223,757	2.10%
C	COMMERCIAL & INDUST. EQUIP.	13,550,691	1.13%
D	AGRIC. MACHINERY & EQUIP.	47,542,472	3.95%
E	AG-OUTBLDG & FARM SITE LAND	36,904,950	3.07%
F	AGRICULTURAL LAND	844,337,725	70.21%
G	COMMERCIAL, INDUST., & MINERAL	59,137,130	4.92%
H	RESIDENTIAL **	140,485,069	11.68%
	NUCKOLLS COUNTY	\$1,202,635,338	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Nebraska City, NE
County Population: 15,912
 Residential & Recreational Records: 6,975
 Commercial, Indust., & Mineral Records: 870
 Agricultural Records: 3,886
Total Taxable Real Property Records: 11,731

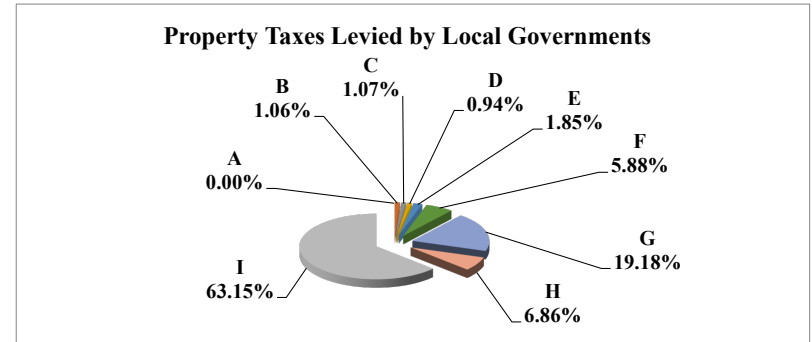
Taxable Agland Acres:
 Irrigated 5,907.58
 Dryland 270,877.08
 Grassland 68,740.17
 Wasteland 2,145.34
 Other 2,531.19
Total Acres 350,201.36

66 OTOE COUNTY

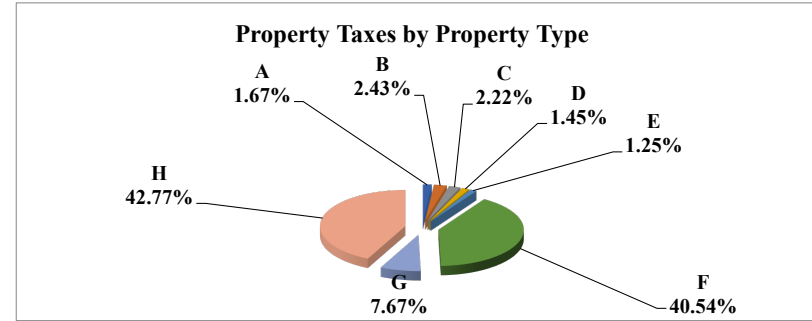
2023 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,898,107,989	490,024	0.0100	1.06%
C	FIRE DISTRICTS	2,190,843,760	493,216	0.0225	1.07%
D	EDUCATIONAL SERVICE UNITS	2,889,763,511	434,089	0.0150	0.94%
E	NATURAL RESOURCE DISTRICTS	2,889,763,508	853,363	0.0295	1.85%
F	COMMUNITY COLLEGE	2,889,763,510	2,707,720	0.0937	5.88%
G	COUNTY	2,889,763,510	8,823,567	0.3053	19.18%
H	CITY OR VILLAGE	738,645,060	3,156,753	0.4274	6.86%
I	SCHOOL DISTRICTS *	2,889,763,519	29,057,202	1.0055	63.15%
	OTOE COUNTY	\$2,889,763,510	\$46,015,935	1.5924	100.00%

* Includes Learning Community and all School Bonds

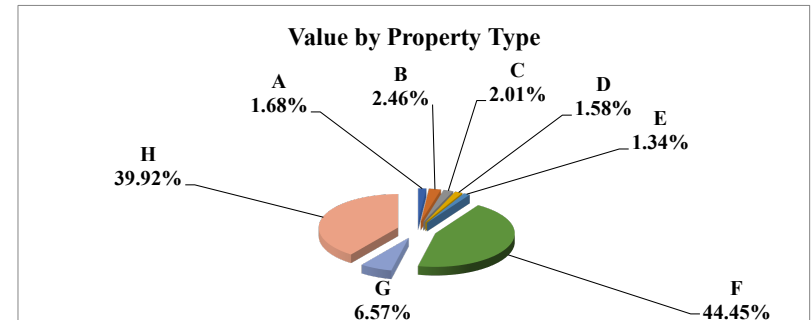


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$48,454,044	\$770,412	1.5900	1.67%
B	PUBLIC SERVIC ENTITIES	71,012,413	1,117,424	1.5736	2.43%
C	COMMERCIAL & INDUST. EQUIP.	57,964,296	1,020,983	1.7614	2.22%
D	AGRIC. MACHINERY & EQUIP.	45,577,130	666,729	1.4629	1.45%
E	AG-OUTBLDG & FARM SITE LAND	38,855,379	576,665	1.4841	1.25%
F	AGRICULTURAL LAND	1,284,553,880	18,653,912	1.4522	40.54%
G	COMMERCIAL, INDUST., & MINERAL	189,781,729	3,530,930	1.8605	7.67%
H	RESIDENTIAL **	1,153,564,639	19,678,880	1.7059	42.77%
	OTOE COUNTY	\$2,889,763,510	\$46,015,935	1.5924	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$48,454,044	1.68%
B	PUBLIC SERVIC ENTITIES	71,012,413	2.46%
C	COMMERCIAL & INDUST. EQUIP.	57,964,296	2.01%
D	AGRIC. MACHINERY & EQUIP.	45,577,130	1.58%
E	AG-OUTBLDG & FARM SITE LAND	38,855,379	1.34%
F	AGRICULTURAL LAND	1,284,553,880	44.45%
G	COMMERCIAL, INDUST., & MINERAL	189,781,729	6.57%
H	RESIDENTIAL **	1,153,564,639	39.92%
	OTOE COUNTY	\$2,889,763,510	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Pawnee City, NE
County Population: 2,544
 Residential & Recreational Records: 1,452
 Commercial, Indust., & Mineral Records: 253
 Agricultural Records: 2,426
Total Taxable Real Property Records: 4,131

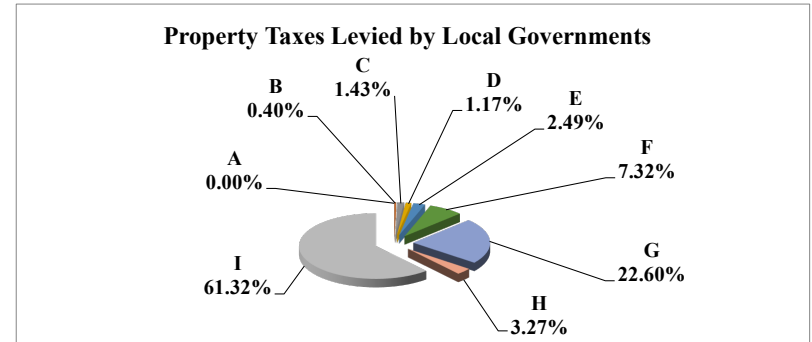
Taxable Agland Acres:
 Irrigated 3,222.04
 Dryland 138,155.24
 Grassland 114,034.80
 Wasteland 2,760.23
 Other 206.50
Total Acres 258,378.81

67 PAWNEE COUNTY

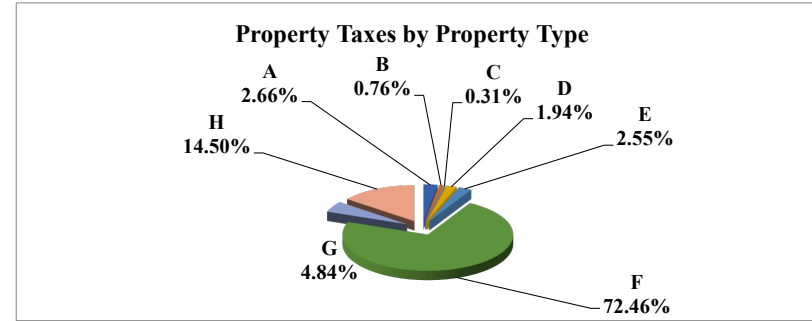
2023 Levels of Value
 Residential: 94%
 Commercial: 100%
 Agricultural: 75%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	837,937,816	43,414	0.0052	0.40%
C	FIRE DISTRICTS	784,582,516	153,474	0.0196	1.43%
D	EDUCATIONAL SERVICE UNITS	837,937,816	125,691	0.0150	1.17%
E	NATURAL RESOURCE DISTRICTS	837,937,817	267,107	0.0319	2.49%
F	COMMUNITY COLLEGE	837,937,816	785,149	0.0937	7.32%
G	COUNTY	837,937,816	2,424,518	0.2893	22.60%
H	CITY OR VILLAGE	66,161,880	350,552	0.5298	3.27%
I	SCHOOL DISTRICTS *	837,937,819	6,577,767	0.7850	61.32%
	PAWNEE COUNTY	\$837,937,816	\$10,727,671	1.2802	100.00%

* Includes Learning Community and all School Bonds

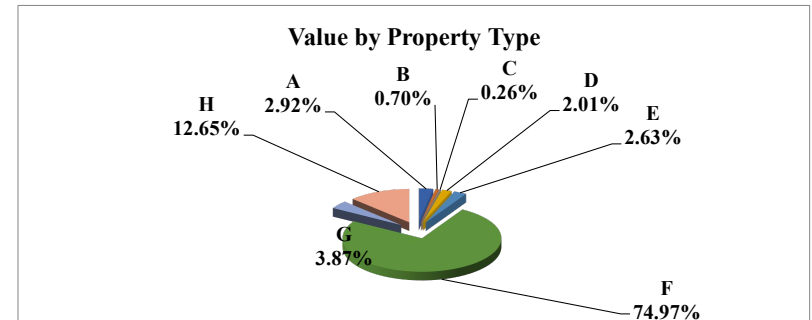


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$24,477,409	\$284,892	1.1639	2.66%
B	PUBLIC SERVIC ENTITIES	5,824,117	81,487	1.3991	0.76%
C	COMMERCIAL & INDUST. EQUIP.	2,216,405	33,098	1.4933	0.31%
D	AGRIC. MACHINERY & EQUIP.	16,812,745	207,913	1.2366	1.94%
E	AG-OUTBLDG & FARM SITE LAND	22,018,615	273,166	1.2406	2.55%
F	AGRICULTURAL LAND	628,167,770	7,772,847	1.2374	72.46%
G	COMMERCIAL, INDUST., & MINERAL	32,398,185	519,192	1.6025	4.84%
H	RESIDENTIAL **	106,022,570	1,555,078	1.4667	14.50%
	PAWNEE COUNTY	\$837,937,816	\$10,727,671	1.2802	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$24,477,409	2.92%
B	PUBLIC SERVIC ENTITIES	5,824,117	0.70%
C	COMMERCIAL & INDUST. EQUIP.	2,216,405	0.26%
D	AGRIC. MACHINERY & EQUIP.	16,812,745	2.01%
E	AG-OUTBLDG & FARM SITE LAND	22,018,615	2.63%
F	AGRICULTURAL LAND	628,167,770	74.97%
G	COMMERCIAL, INDUST., & MINERAL	32,398,185	3.87%
H	RESIDENTIAL **	106,022,570	12.65%
	PAWNEE COUNTY	\$837,937,816	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Grant, NE
County Population: 2,858
 Residential & Recreational Records: 1,253
 Commercial, Indust., & Mineral Records: 282
 Agricultural Records: 3,079
Total Taxable Real Property Records: 4,614

Taxable Aglan Acres:
 Irrigated 136,242.94
 Dryland 308,671.33
 Grassland 98,676.27
 Wasteland 1,492.39
 Other 1,707.89
Total Acres 546,790.82

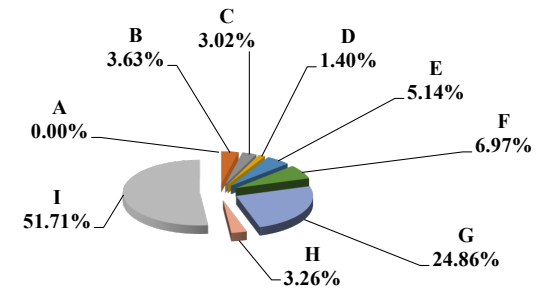
68 PERKINS COUNTY

2023 Levels of Value
 Residential: 97%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,204,577,770	554,819	0.0252	3.63%
C	FIRE DISTRICTS	1,412,667,240	461,328	0.0327	3.02%
D	EDUCATIONAL SERVICE UNITS	1,425,546,560	213,832	0.0150	1.40%
E	NATURAL RESOURCE DISTRICTS	1,425,546,560	783,967	0.0550	5.14%
F	COMMUNITY COLLEGE	1,425,546,560	1,063,830	0.0746	6.97%
G	COUNTY	1,425,546,560	3,794,484	0.2662	24.86%
H	CITY OR VILLAGE	136,165,034	498,123	0.3658	3.26%
I	SCHOOL DISTRICTS *	1,425,546,560	7,893,929	0.5537	51.71%
	PERKINS COUNTY	\$1,425,546,560	\$15,264,312	1.0708	100.00%

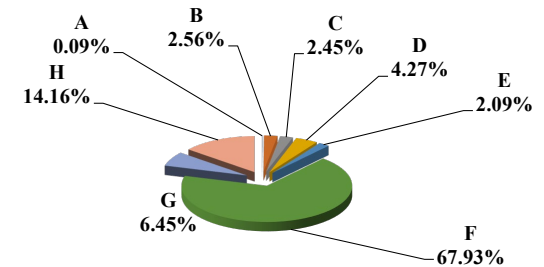
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$1,224,687	\$13,175	1.0758	0.09%
B	PUBLIC SERVIC ENTITIES	36,790,852	390,987	1.0627	2.56%
C	COMMERCIAL & INDUST. EQUIP.	31,948,572	373,614	1.1694	2.45%
D	AGRIC. MACHINERY & EQUIP.	62,785,350	651,058	1.0370	4.27%
E	AG-OUTBLDG & FARM SITE LAND	30,644,138	319,393	1.0423	2.09%
F	AGRICULTURAL LAND	998,986,591	10,369,358	1.0380	67.93%
G	COMMERCIAL, INDUST., & MINERAL	81,994,901	984,679	1.2009	6.45%
H	RESIDENTIAL **	181,171,469	2,162,048	1.1934	14.16%
	PERKINS COUNTY	\$1,425,546,560	\$15,264,312	1.0708	100.00%

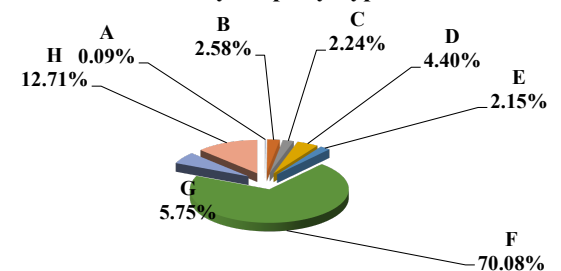
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$1,224,687	0.09%
B	PUBLIC SERVIC ENTITIES	36,790,852	2.58%
C	COMMERCIAL & INDUST. EQUIP.	31,948,572	2.24%
D	AGRIC. MACHINERY & EQUIP.	62,785,350	4.40%
E	AG-OUTBLDG & FARM SITE LAND	30,644,138	2.15%
F	AGRICULTURAL LAND	998,986,591	70.08%
G	COMMERCIAL, INDUST., & MINERAL	81,994,901	5.75%
H	RESIDENTIAL **	181,171,469	12.71%
	PERKINS COUNTY	\$1,425,546,560	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Holdrege, NE
County Population: 8,968
 Residential & Recreational Records: 3,847
 Commercial, Indust., & Mineral Records: 607
 Agricultural Records: 2,840
Total Taxable Real Property Records: 7,294

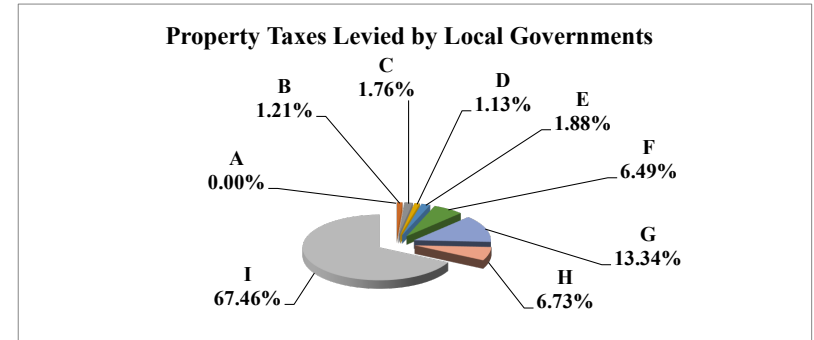
Taxable Aglan Acres:
 Irrigated 258,001.25
 Dryland 19,306.10
 Grassland 37,310.46
 Wasteland 511.35
 Other 3,910.75
Total Acres 319,039.91

69 PHELPS COUNTY

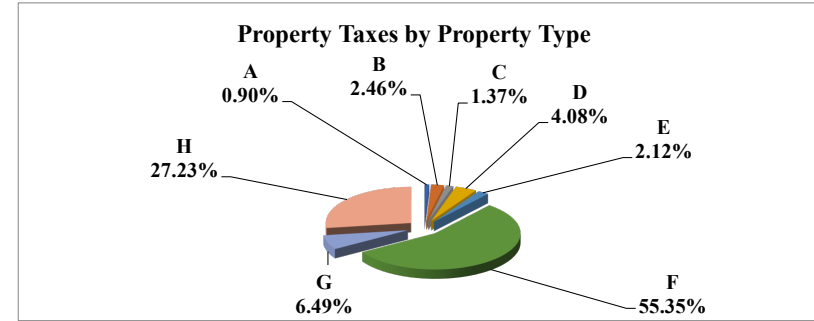
2023 Levels of Value
 Residential: 93%
 Commercial: 93%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,398,501,642	393,454	0.0053	1.21%
C	FIRE DISTRICTS	2,036,594,807	570,768	0.0280	1.76%
D	EDUCATIONAL SERVICE UNITS	2,466,167,214	366,757	0.0149	1.13%
E	NATURAL RESOURCE DISTRICTS	2,466,167,214	610,722	0.0248	1.88%
F	COMMUNITY COLLEGE	2,466,167,214	2,105,888	0.0854	6.49%
G	COUNTY	2,466,167,214	4,329,115	0.1755	13.34%
H	CITY OR VILLAGE	506,273,622	2,184,310	0.4314	6.73%
I	SCHOOL DISTRICTS *	2,466,167,214	21,895,561	0.8878	67.46%
	PHELPS COUNTY	\$2,466,167,214	\$32,456,575	1.3161	100.00%

* Includes Learning Community and all School Bonds

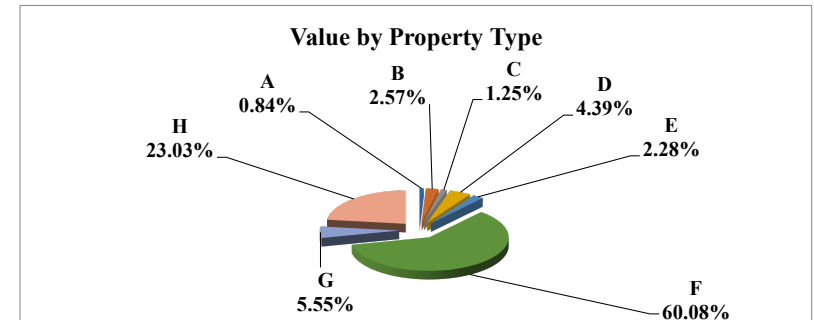


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$20,832,718	\$290,704	1.3954	0.90%
B	PUBLIC SERVIC ENTITIES	63,438,426	798,969	1.2594	2.46%
C	COMMERCIAL & INDUST. EQUIP.	30,816,478	444,488	1.4424	1.37%
D	AGRIC. MACHINERY & EQUIP.	108,384,047	1,325,312	1.2228	4.08%
E	AG-OUTBLDG & FARM SITE LAND	56,254,268	688,603	1.2241	2.12%
F	AGRICULTURAL LAND	1,481,551,135	17,965,479	1.2126	55.35%
G	COMMERCIAL, INDUST., & MINERAL	136,870,037	2,106,507	1.5391	6.49%
H	RESIDENTIAL **	568,020,105	8,836,512	1.5557	27.23%
	PHELPS COUNTY	\$2,466,167,214	\$32,456,575	1.3161	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$20,832,718	0.84%
B	PUBLIC SERVIC ENTITIES	63,438,426	2.57%
C	COMMERCIAL & INDUST. EQUIP.	30,816,478	1.25%
D	AGRIC. MACHINERY & EQUIP.	108,384,047	4.39%
E	AG-OUTBLDG & FARM SITE LAND	56,254,268	2.28%
F	AGRICULTURAL LAND	1,481,551,135	60.08%
G	COMMERCIAL, INDUST., & MINERAL	136,870,037	5.55%
H	RESIDENTIAL **	568,020,105	23.03%
	PHELPS COUNTY	\$2,466,167,214	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Pierce, NE
County Population:	7,317
Residential & Recreational Records:	2,954
Commercial, Indust., & Mineral Records:	426
Agricultural Records:	2,967
Total Taxable Real Property Records:	6,347

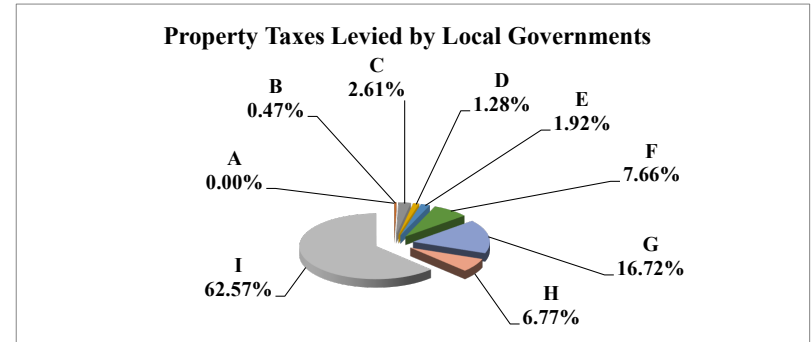
Taxable Aglan Acres:	
Irrigated	153,244.43
Dryland	117,339.10
Grassland	64,523.13
Wasteland	2,349.86
Other	4,558.40
Total Acres	342,014.92

70 PIERCE COUNTY

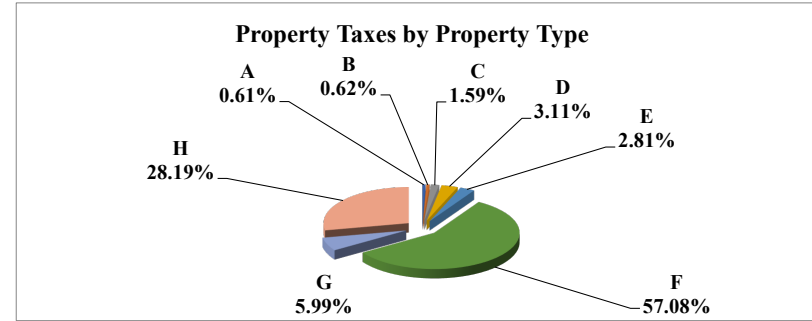
2023 Levels of Value	
Residential:	96%
Commercial:	94%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,262,285,658	123,815	0.0055	0.47%
C	FIRE DISTRICTS	2,107,935,750	694,259	0.0329	2.61%
D	EDUCATIONAL SERVICE UNITS	2,262,285,658	339,344	0.0150	1.28%
E	NATURAL RESOURCE DISTRICTS	2,262,285,658	510,960	0.0226	1.92%
F	COMMUNITY COLLEGE	2,262,285,658	2,036,060	0.0900	7.66%
G	COUNTY	2,262,285,658	4,440,692	0.1963	16.72%
H	CITY OR VILLAGE	287,469,903	1,799,702	0.6260	6.77%
I	SCHOOL DISTRICTS *	2,262,285,659	16,621,927	0.7347	62.57%
	PIERCE COUNTY	\$2,262,285,658	\$26,566,759	1.1743	100.00%

* Includes Learning Community and all School Bonds

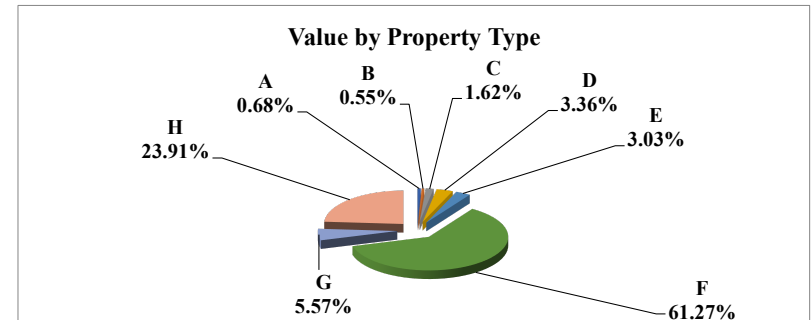


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$15,384,789	\$163,324	1.0616	0.61%
B	PUBLIC SERVIC ENTITIES	12,507,752	165,874	1.3262	0.62%
C	COMMERCIAL & INDUST. EQUIP.	36,584,585	422,530	1.1549	1.59%
D	AGRIC. MACHINERY & EQUIP.	75,991,682	824,969	1.0856	3.11%
E	AG-OUTBLDG & FARM SITE LAND	68,564,685	745,835	1.0878	2.81%
F	AGRICULTURAL LAND	1,386,202,520	15,163,857	1.0939	57.08%
G	COMMERCIAL, INDUST., & MINERAL	126,056,600	1,591,198	1.2623	5.99%
H	RESIDENTIAL **	540,993,045	7,489,172	1.3843	28.19%
	PIERCE COUNTY	\$2,262,285,658	\$26,566,759	1.1743	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$15,384,789	0.68%
B	PUBLIC SERVIC ENTITIES	12,507,752	0.55%
C	COMMERCIAL & INDUST. EQUIP.	36,584,585	1.62%
D	AGRIC. MACHINERY & EQUIP.	75,991,682	3.36%
E	AG-OUTBLDG & FARM SITE LAND	68,564,685	3.03%
F	AGRICULTURAL LAND	1,386,202,520	61.27%
G	COMMERCIAL, INDUST., & MINERAL	126,056,600	5.57%
H	RESIDENTIAL **	540,993,045	23.91%
	PIERCE COUNTY	\$2,262,285,658	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Columbus, NE
County Population: 34,296
 Residential & Recreational Records: 13,297
 Commercial, Indust., & Mineral Records: 1,518
 Agricultural Records: 5,319
Total Taxable Real Property Records: 20,134

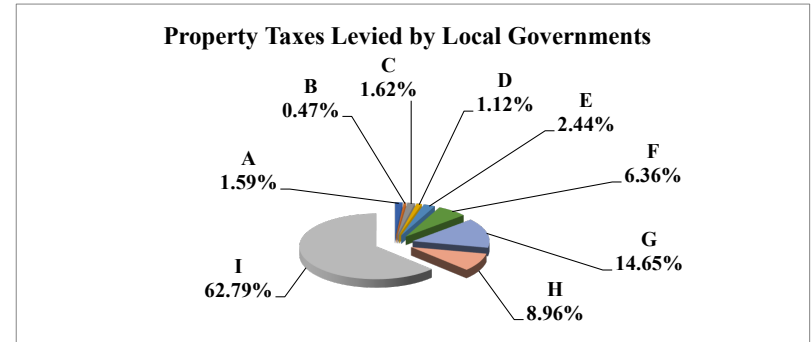
Taxable Agland Acres:
 Irrigated 213,924.56
 Dryland 117,417.78
 Grassland 46,205.59
 Wasteland 7,006.81
 Other 3,430.43
Total Acres 387,985.17

71 PLATTE COUNTY

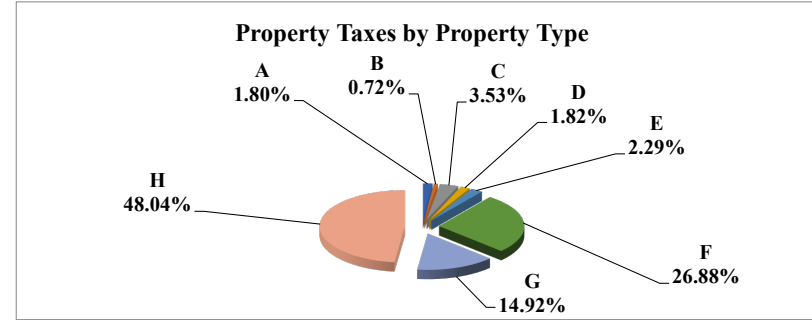
2023 Levels of Value
 Residential: 95%
 Commercial: 97%
 Agricultural: 74%
 Ag Special Value: 74%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$4,276,651,158	\$1,400,025	0.0327	1.59%
B	MISCELLANEOUS DISTRICTS	6,622,788,465	412,243	0.0062	0.47%
C	FIRE DISTRICTS	4,024,641,824	1,432,111	0.0356	1.62%
D	EDUCATIONAL SERVICE UNITS	6,566,933,403	985,043	0.0150	1.12%
E	NATURAL RESOURCE DISTRICTS	6,566,933,392	2,154,192	0.0328	2.44%
F	COMMUNITY COLLEGE	6,566,933,402	5,607,578	0.0854	6.36%
G	COUNTY	6,566,933,402	12,924,921	0.1968	14.65%
H	CITY OR VILLAGE	2,572,325,667	7,900,249	0.3071	8.96%
I	SCHOOL DISTRICTS *	6,566,933,402	55,385,616	0.8434	62.79%
	PLATTE COUNTY	\$6,566,933,402	\$88,201,979	1.3431	100.00%

* Includes Learning Community and all School Bonds

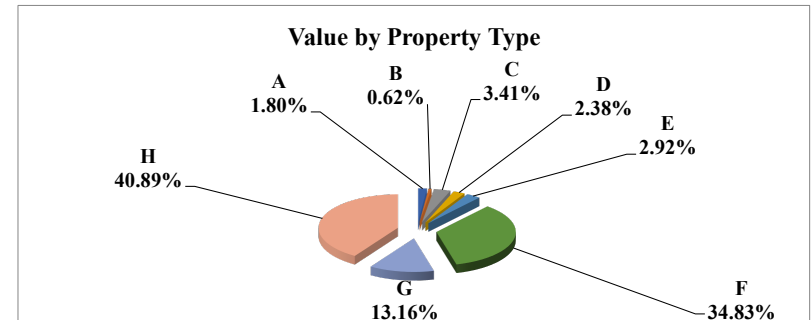


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$117,923,732	\$1,589,607	1.3480	1.80%
B	PUBLIC SERVIC ENTITIES	40,392,562	633,471	1.5683	0.72%
C	COMMERCIAL & INDUST. EQUIP.	223,937,436	3,114,525	1.3908	3.53%
D	AGRIC. MACHINERY & EQUIP.	156,167,708	1,603,324	1.0267	1.82%
E	AG-OUTBLDG & FARM SITE LAND	191,639,090	2,021,647	1.0549	2.29%
F	AGRICULTURAL LAND	2,287,245,450	23,709,633	1.0366	26.88%
G	COMMERCIAL, INDUST., & MINERAL	864,397,853	13,159,985	1.5224	14.92%
H	RESIDENTIAL **	2,685,229,571	42,369,787	1.5779	48.04%
	PLATTE COUNTY	\$6,566,933,402	\$88,201,979	1.3431	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$117,923,732	1.80%
B	PUBLIC SERVIC ENTITIES	40,392,562	0.62%
C	COMMERCIAL & INDUST. EQUIP.	223,937,436	3.41%
D	AGRIC. MACHINERY & EQUIP.	156,167,708	2.38%
E	AG-OUTBLDG & FARM SITE LAND	191,639,090	2.92%
F	AGRICULTURAL LAND	2,287,245,450	34.83%
G	COMMERCIAL, INDUST., & MINERAL	864,397,853	13.16%
H	RESIDENTIAL **	2,685,229,571	40.89%
	PLATTE COUNTY	\$6,566,933,402	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Osceola, NE
County Population: 5,214
 Residential & Recreational Records: 3,025
 Commercial, Indust., & Mineral Records: 298
 Agricultural Records: 2,827
Total Taxable Real Property Records: 6,150

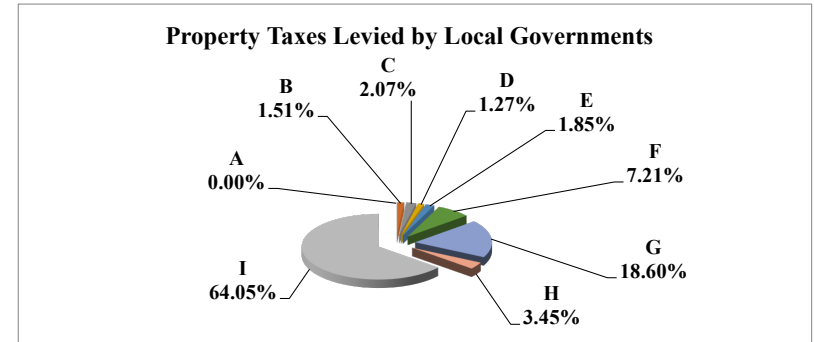
Taxable Agland Acres:
 Irrigated 183,177.48
 Dryland 40,292.14
 Grassland 35,364.02
 Wasteland 816.66
 Other 4,102.54
Total Acres 263,752.84

72 POLK COUNTY

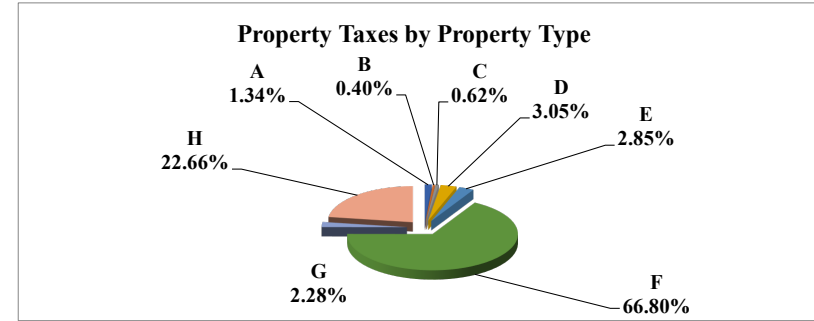
2023 Levels of Value
 Residential: 94%
 Commercial: 100%
 Agricultural: 74%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,162,429,190	348,788	0.0084	1.51%
C	FIRE DISTRICTS	1,900,316,780	477,720	0.0251	2.07%
D	EDUCATIONAL SERVICE UNITS	1,951,632,193	293,034	0.0150	1.27%
E	NATURAL RESOURCE DISTRICTS	1,951,632,191	426,771	0.0219	1.85%
F	COMMUNITY COLLEGE	1,951,632,190	1,666,521	0.0854	7.21%
G	COUNTY	1,951,632,190	4,296,602	0.2202	18.60%
H	CITY OR VILLAGE	188,989,300	795,997	0.4212	3.45%
I	SCHOOL DISTRICTS *	1,951,632,198	14,797,658	0.7582	64.05%
	POLK COUNTY	\$1,951,632,190	\$23,103,093	1.1838	100.00%

* Includes Learning Community and all School Bonds

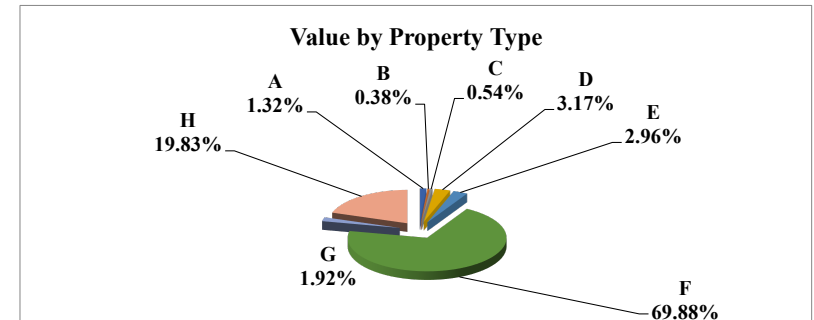


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$25,808,860	\$308,762	1.1963	1.34%
B	PUBLIC SERVIC ENTITIES	7,342,961	92,962	1.2660	0.40%
C	COMMERCIAL & INDUST. EQUIP.	10,481,229	143,900	1.3729	0.62%
D	AGRIC. MACHINERY & EQUIP.	61,883,352	704,813	1.1389	3.05%
E	AG-OUTBLDG & FARM SITE LAND	57,704,368	658,253	1.1407	2.85%
F	AGRICULTURAL LAND	1,363,784,835	15,431,782	1.1315	66.80%
G	COMMERCIAL, INDUST., & MINERAL	37,555,770	526,388	1.4016	2.28%
H	RESIDENTIAL **	387,070,815	5,236,233	1.3528	22.66%
	POLK COUNTY	\$1,951,632,190	\$23,103,093	1.1838	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$25,808,860	1.32%
B	PUBLIC SERVIC ENTITIES	7,342,961	0.38%
C	COMMERCIAL & INDUST. EQUIP.	10,481,229	0.54%
D	AGRIC. MACHINERY & EQUIP.	61,883,352	3.17%
E	AG-OUTBLDG & FARM SITE LAND	57,704,368	2.96%
F	AGRICULTURAL LAND	1,363,784,835	69.88%
G	COMMERCIAL, INDUST., & MINERAL	37,555,770	1.92%
H	RESIDENTIAL **	387,070,815	19.83%
	POLK COUNTY	\$1,951,632,190	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: McCook, NE
County Population: 10,702
 Residential & Recreational Records: 5,199
 Commercial, Indust., & Mineral Records: 797
 Agricultural Records: 2,690
Total Taxable Real Property Records: 8,686

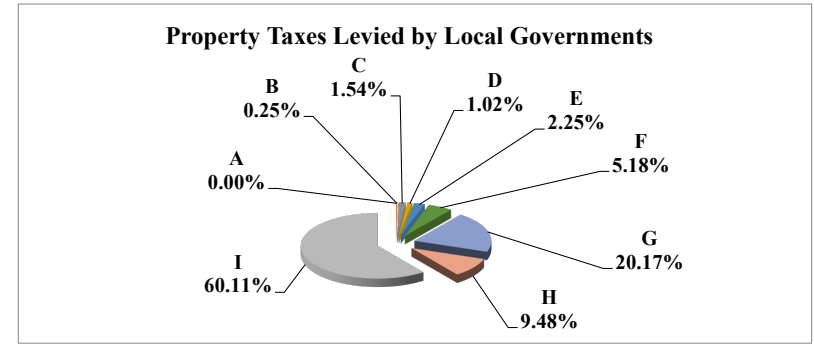
Taxable Agland Acres:
 Irrigated 56,492.36
 Dryland 179,495.74
 Grassland 199,588.12
 Wasteland 821.23
 Other 0.00
Total Acres 436,397.45

73 RED WILLOW COUNTY

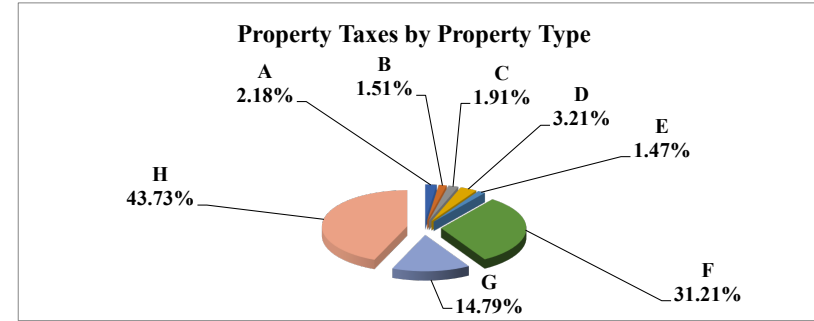
2023 Levels of Value
 Residential: 96%
 Commercial: --
 Agricultural: 69%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,609,967,016	53,076	0.0033	0.25%
C	FIRE DISTRICTS	897,369,236	333,997	0.0372	1.54%
D	EDUCATIONAL SERVICE UNITS	1,502,534,569	221,072	0.0147	1.02%
E	NATURAL RESOURCE DISTRICTS	1,502,534,569	487,258	0.0324	2.25%
F	COMMUNITY COLLEGE	1,502,534,569	1,121,283	0.0746	5.18%
G	COUNTY	1,502,534,569	4,364,392	0.2905	20.17%
H	CITY OR VILLAGE	608,978,985	2,051,697	0.3369	9.48%
I	SCHOOL DISTRICTS *	1,502,534,569	13,007,347	0.8657	60.11%
	RED WILLOW COUNTY	\$1,502,534,569	\$21,640,123	1.4402	100.00%

* Includes Learning Community and all School Bonds

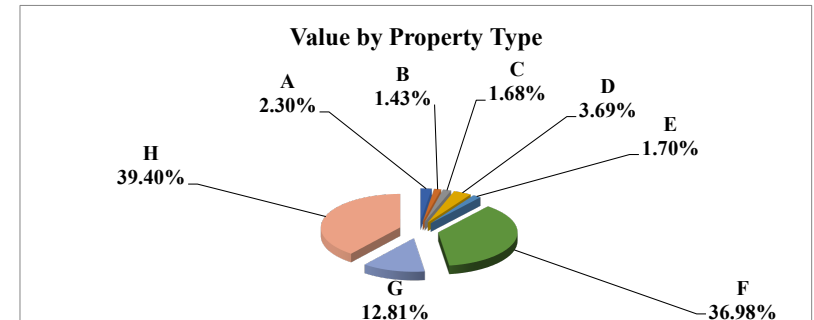


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$34,541,082	\$472,333	1.3675	2.18%
B	PUBLIC SERVIC ENTITIES	21,501,649	325,843	1.5154	1.51%
C	COMMERCIAL & INDUST. EQUIP.	25,249,866	412,796	1.6348	1.91%
D	AGRIC. MACHINERY & EQUIP.	55,484,904	694,593	1.2519	3.21%
E	AG-OUTBLDG & FARM SITE LAND	25,508,786	317,438	1.2444	1.47%
F	AGRICULTURAL LAND	555,701,540	6,753,218	1.2153	31.21%
G	COMMERCIAL, INDUST., & MINERAL	192,516,518	3,200,589	1.6625	14.79%
H	RESIDENTIAL **	592,030,224	9,463,312	1.5985	43.73%
	RED WILLOW COUNTY	\$1,502,534,569	\$21,640,123	1.4402	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$34,541,082	2.30%
B	PUBLIC SERVIC ENTITIES	21,501,649	1.43%
C	COMMERCIAL & INDUST. EQUIP.	25,249,866	1.68%
D	AGRIC. MACHINERY & EQUIP.	55,484,904	3.69%
E	AG-OUTBLDG & FARM SITE LAND	25,508,786	1.70%
F	AGRICULTURAL LAND	555,701,540	36.98%
G	COMMERCIAL, INDUST., & MINERAL	192,516,518	12.81%
H	RESIDENTIAL **	592,030,224	39.40%
	RED WILLOW COUNTY	\$1,502,534,569	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

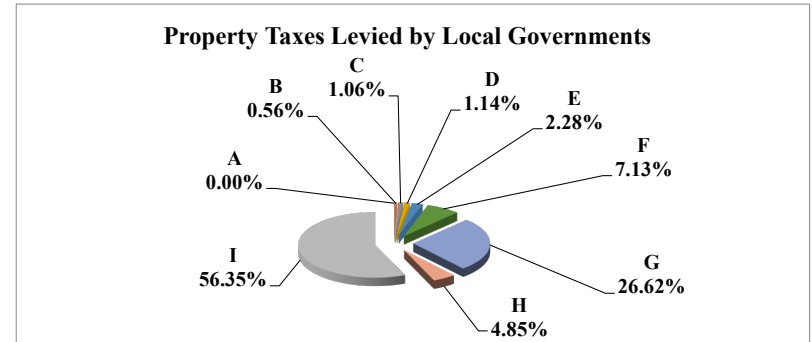
County Seat:	Falls City, NE	Taxable Agland Acres:	
County Population:	7,871	Irrigated	11,417.95
Residential & Recreational Records:	4,474	Dryland	221,223.57
Commercial, Indust., & Mineral Records:	763	Grassland	81,232.98
Agricultural Records:	3,982	Wasteland	10,751.67
Total Taxable Real Property Records:	9,219	Other	0.00
		Total Acres	324,626.17

74 RICHARDSON COUNTY

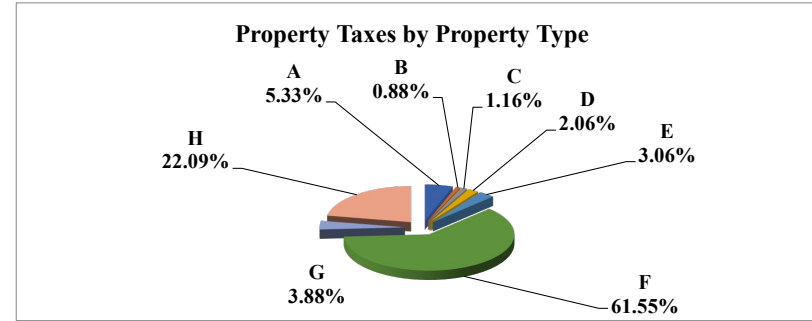
2023 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,857,583,780	122,405	0.0066	0.56%
C	FIRE DISTRICTS	1,443,957,498	233,944	0.0162	1.06%
D	EDUCATIONAL SERVICE UNITS	1,674,666,665	251,201	0.0150	1.14%
E	NATURAL RESOURCE DISTRICTS	1,674,666,665	502,334	0.0300	2.28%
F	COMMUNITY COLLEGE	1,674,666,665	1,569,165	0.0937	7.13%
G	COUNTY	1,674,666,665	5,857,293	0.3498	26.62%
H	CITY OR VILLAGE	242,992,130	1,066,199	0.4388	4.85%
I	SCHOOL DISTRICTS *	1,674,666,669	12,397,205	0.7403	56.35%
	RICHARDSON COUNTY	\$1,674,666,665	\$21,999,746	1.3137	100.00%

* Includes Learning Community and all School Bonds

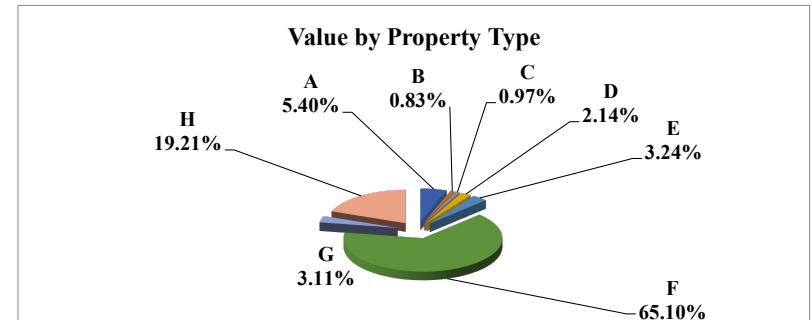


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$90,394,653	\$1,171,664	1.2962	5.33%
B	PUBLIC SERVIC ENTITIES	13,853,477	193,454	1.3964	0.88%
C	COMMERCIAL & INDUST. EQUIP.	16,286,697	256,041	1.5721	1.16%
D	AGRIC. MACHINERY & EQUIP.	35,877,113	452,763	1.2620	2.06%
E	AG-OUTBLDG & FARM SITE LAND	54,191,781	673,250	1.2423	3.06%
F	AGRICULTURAL LAND	1,090,199,554	13,539,805	1.2420	61.55%
G	COMMERCIAL, INDUST., & MINERAL	52,094,559	853,712	1.6388	3.88%
H	RESIDENTIAL **	321,768,831	4,859,056	1.5101	22.09%
	RICHARDSON COUNTY	\$1,674,666,665	\$21,999,746	1.3137	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$90,394,653	5.40%
B	PUBLIC SERVIC ENTITIES	13,853,477	0.83%
C	COMMERCIAL & INDUST. EQUIP.	16,286,697	0.97%
D	AGRIC. MACHINERY & EQUIP.	35,877,113	2.14%
E	AG-OUTBLDG & FARM SITE LAND	54,191,781	3.24%
F	AGRICULTURAL LAND	1,090,199,554	65.10%
G	COMMERCIAL, INDUST., & MINERAL	52,094,559	3.11%
H	RESIDENTIAL **	321,768,831	19.21%
	RICHARDSON COUNTY	\$1,674,666,665	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Bassett, NE
County Population: 1,262
 Residential & Recreational Records: 781
 Commercial, Indust., & Mineral Records: 146
 Agricultural Records: 2,233
Total Taxable Real Property Records: 3,160

Taxable Aglan Acres:
 Irrigated 52,519.94
 Dryland 3,910.32
 Grassland 554,360.47
 Wasteland 11,650.61
 Other 4,766.58
Total Acres 627,207.92

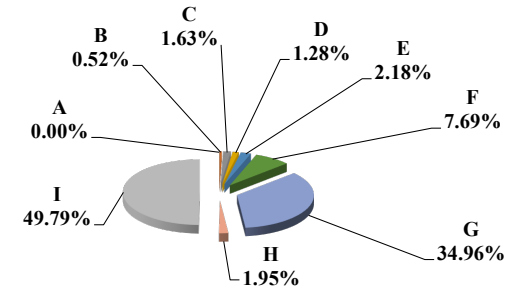
75 ROCK COUNTY

2023 Levels of Value
 Residential: 98%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,390,814,126	42,740	0.0031	0.52%
C	FIRE DISTRICTS	662,268,088	132,454	0.0200	1.63%
D	EDUCATIONAL SERVICE UNITS	695,407,063	104,311	0.0150	1.28%
E	NATURAL RESOURCE DISTRICTS	695,407,064	177,410	0.0255	2.18%
F	COMMUNITY COLLEGE	695,407,063	625,868	0.0900	7.69%
G	COUNTY	695,407,063	2,846,953	0.4094	34.96%
H	CITY OR VILLAGE	33,138,974	159,072	0.4800	1.95%
I	SCHOOL DISTRICTS *	695,407,063	4,055,118	0.5831	49.79%
	ROCK COUNTY	\$695,407,063	\$8,143,925	1.1711	100.00%

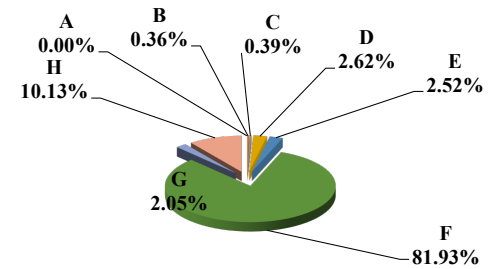
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,297,774	29,031	1.2635	0.36%
C	COMMERCIAL & INDUST. EQUIP.	2,321,966	31,777	1.3685	0.39%
D	AGRIC. MACHINERY & EQUIP.	18,220,773	213,566	1.1721	2.62%
E	AG-OUTBLDG & FARM SITE LAND	17,802,190	204,982	1.1514	2.52%
F	AGRICULTURAL LAND	580,438,655	6,672,205	1.1495	81.93%
G	COMMERCIAL, INDUST., & MINERAL	11,578,170	167,115	1.4434	2.05%
H	RESIDENTIAL **	62,747,535	825,250	1.3152	10.13%
	ROCK COUNTY	\$695,407,063	\$8,143,925	1.1711	100.00%

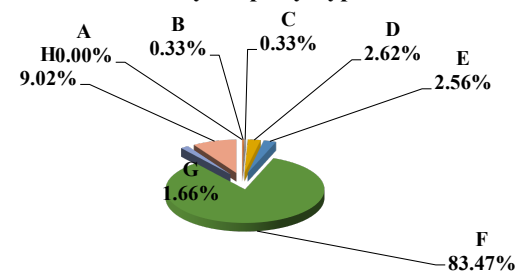
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,297,774	0.33%
C	COMMERCIAL & INDUST. EQUIP.	2,321,966	0.33%
D	AGRIC. MACHINERY & EQUIP.	18,220,773	2.62%
E	AG-OUTBLDG & FARM SITE LAND	17,802,190	2.56%
F	AGRICULTURAL LAND	580,438,655	83.47%
G	COMMERCIAL, INDUST., & MINERAL	11,578,170	1.66%
H	RESIDENTIAL **	62,747,535	9.02%
	ROCK COUNTY	\$695,407,063	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Wilber, NE
County Population: 14,292
 Residential & Recreational Records: 5,429
 Commercial, Indust., & Mineral Records: 791
 Agricultural Records: 3,922
Total Taxable Real Property Records: 10,142

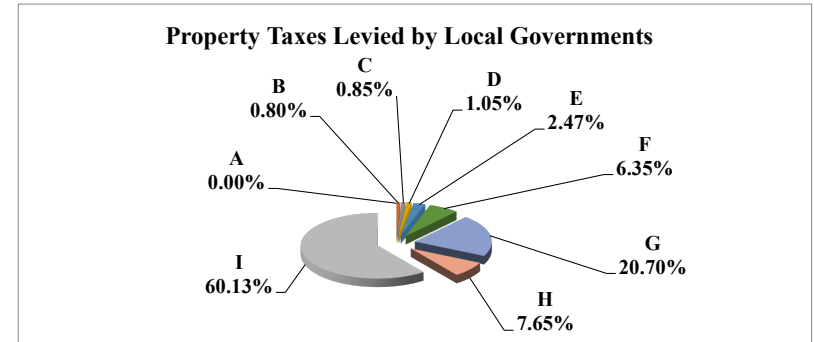
Taxable Agland Acres:
 Irrigated 114,927.74
 Dryland 158,309.90
 Grassland 65,232.13
 Wasteland 2,593.63
 Other 62.96
Total Acres 341,126.36

76 SALINE COUNTY

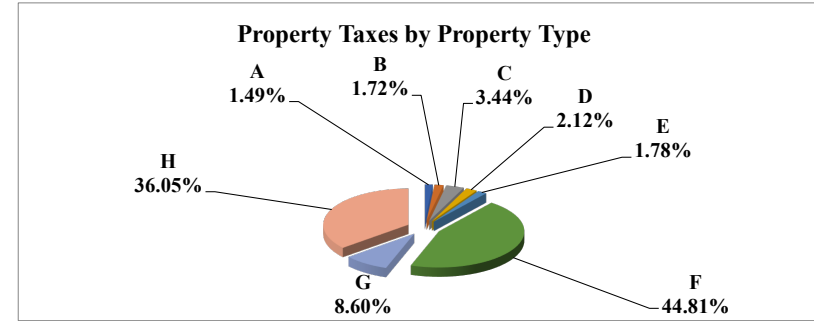
2023 Levels of Value
 Residential: 94%
 Commercial: 98%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,681,102,293	307,041	0.0054	0.80%
C	FIRE DISTRICTS	1,888,680,084	327,072	0.0173	0.85%
D	EDUCATIONAL SERVICE UNITS	2,611,394,188	404,291	0.0155	1.05%
E	NATURAL RESOURCE DISTRICTS	2,611,394,188	949,799	0.0364	2.47%
F	COMMUNITY COLLEGE	2,611,394,188	2,446,880	0.0937	6.35%
G	COUNTY	2,611,394,188	7,972,884	0.3053	20.70%
H	CITY OR VILLAGE	722,714,104	2,947,782	0.4079	7.65%
I	SCHOOL DISTRICTS *	2,611,394,188	23,160,819	0.8869	60.13%
	SALINE COUNTY	\$2,611,394,188	\$38,516,568	1.4749	100.00%

* Includes Learning Community and all School Bonds

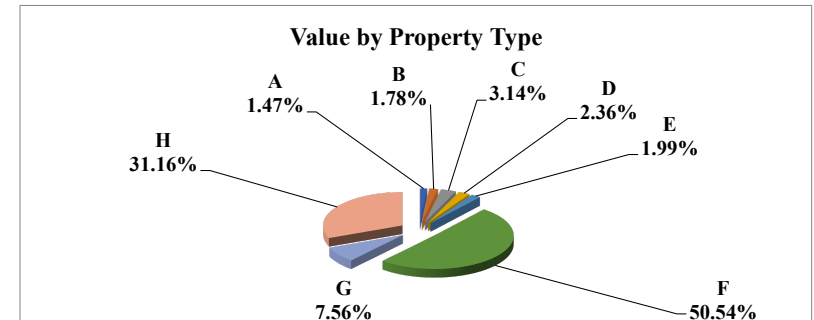


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$38,356,306	\$572,949	1.4938	1.49%
B	PUBLIC SERVIC ENTITIES	46,569,701	663,357	1.4244	1.72%
C	COMMERCIAL & INDUST. EQUIP.	81,919,861	1,323,421	1.6155	3.44%
D	AGRIC. MACHINERY & EQUIP.	61,529,525	818,346	1.3300	2.12%
E	AG-OUTBLDG & FARM SITE LAND	52,031,405	685,971	1.3184	1.78%
F	AGRICULTURAL LAND	1,319,890,680	17,258,136	1.3075	44.81%
G	COMMERCIAL, INDUST., & MINERAL	197,313,495	3,310,571	1.6778	8.60%
H	RESIDENTIAL **	813,783,215	13,883,817	1.7061	36.05%
	SALINE COUNTY	\$2,611,394,188	\$38,516,568	1.4749	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$38,356,306	1.47%
B	PUBLIC SERVIC ENTITIES	46,569,701	1.78%
C	COMMERCIAL & INDUST. EQUIP.	81,919,861	3.14%
D	AGRIC. MACHINERY & EQUIP.	61,529,525	2.36%
E	AG-OUTBLDG & FARM SITE LAND	52,031,405	1.99%
F	AGRICULTURAL LAND	1,319,890,680	50.54%
G	COMMERCIAL, INDUST., & MINERAL	197,313,495	7.56%
H	RESIDENTIAL **	813,783,215	31.16%
	SALINE COUNTY	\$2,611,394,188	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Papillion, NE	Taxable Agland Acres:	
County Population:	190,604	Irrigated	5,944.82
Residential & Recreational Records:	66,650	Dryland	52,662.54
Commercial, Indust., & Mineral Records:	3,328	Grassland	12,059.21
Agricultural Records:	1,770	Wasteland	2,355.90
Total Taxable Real Property Records:	71,748	Other	631.93
		Total Acres	73,654.40

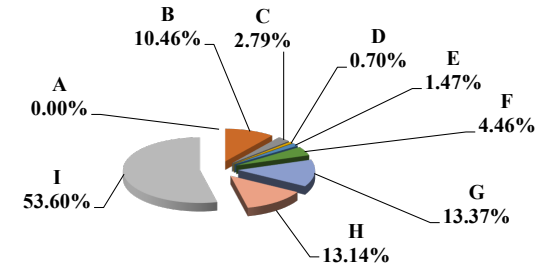
77 SARPY COUNTY

2023 Levels of Value	
Residential:	96%
Commercial:	94%
Agricultural:	0%
Ag Special Value:	73%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	49,355,150,593	55,381,071	0.1122	10.46%
C	FIRE DISTRICTS	11,738,631,392	14,765,353	0.1258	2.79%
D	EDUCATIONAL SERVICE UNITS	24,849,499,116	3,727,424	0.0150	0.70%
E	NATURAL RESOURCE DISTRICTS	24,849,499,115	7,783,862	0.0313	1.47%
F	COMMUNITY COLLEGE	24,849,499,115	23,607,030	0.0950	4.46%
G	COUNTY	24,849,499,115	70,811,150	0.2850	13.37%
H	CITY OR VILLAGE	13,350,816,975	69,584,008	0.5212	13.14%
I	SCHOOL DISTRICTS *	24,849,499,109	283,830,300	1.1422	53.60%
	SARPY COUNTY	\$24,849,499,115	\$529,490,198	2.1308	100.00%

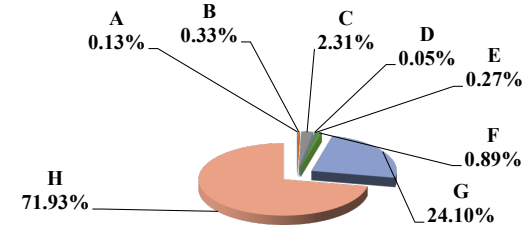
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$38,122,933	\$674,226	1.7686	0.13%
B	PUBLIC SERVIC ENTITIES	91,289,349	1,729,485	1.8945	0.33%
C	COMMERCIAL & INDUST. EQUIP.	621,680,825	12,212,226	1.9644	2.31%
D	AGRIC. MACHINERY & EQUIP.	14,326,903	243,544	1.6999	0.05%
E	AG-OUTBLDG & FARM SITE LAND	91,058,895	1,446,671	1.5887	0.27%
F	AGRICULTURAL LAND	303,187,913	4,735,087	1.5618	0.89%
G	COMMERCIAL, INDUST., & MINERAL	6,433,575,150	127,600,530	1.9834	24.10%
H	RESIDENTIAL **	17,256,257,147	380,848,431	2.2070	71.93%
	SARPY COUNTY	\$24,849,499,115	\$529,490,198	2.1308	100.00%

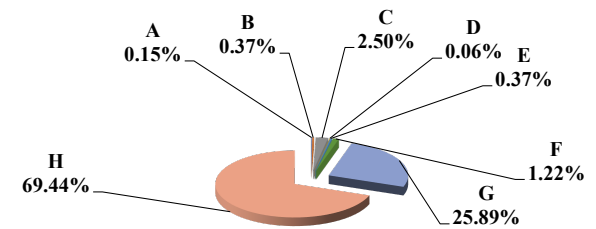
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$38,122,933	0.15%
B	PUBLIC SERVIC ENTITIES	91,289,349	0.37%
C	COMMERCIAL & INDUST. EQUIP.	621,680,825	2.50%
D	AGRIC. MACHINERY & EQUIP.	14,326,903	0.06%
E	AG-OUTBLDG & FARM SITE LAND	91,058,895	0.37%
F	AGRICULTURAL LAND	303,187,913	1.22%
G	COMMERCIAL, INDUST., & MINERAL	6,433,575,150	25.89%
H	RESIDENTIAL **	17,256,257,147	69.44%
	SARPY COUNTY	\$24,849,499,115	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Wahoo, NE
County Population: 22,278
 Residential & Recreational Records: 9,378
 Commercial, Indust., & Mineral Records: 927
 Agricultural Records: 6,501
Total Taxable Real Property Records: 16,806

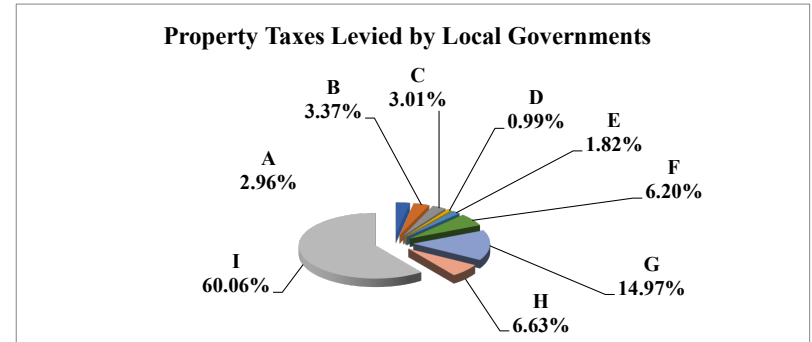
Taxable Aglan Acres:
 Irrigated 112,211.63
 Dryland 242,606.64
 Grassland 52,131.32
 Wasteland 8,578.62
 Other 187.86
Total Acres 415,716.07

78 SAUNDERS COUNTY

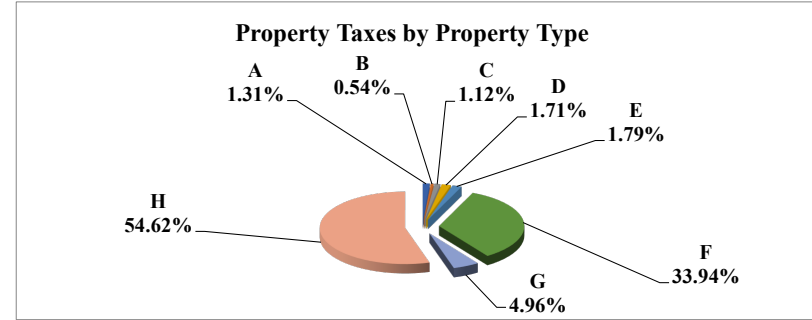
2023 Levels of Value
 Residential: 92%
 Commercial: 97%
 Agricultural: 71%
 Ag Special Value: 71%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$4,675,914,976	\$2,276,804	0.0487	2.96%
B	MISCELLANEOUS DISTRICTS	11,266,863,113	2,594,697	0.0230	3.37%
C	FIRE DISTRICTS	4,333,853,280	2,315,229	0.0534	3.01%
D	EDUCATIONAL SERVICE UNITS	5,099,008,091	764,935	0.0150	0.99%
E	NATURAL RESOURCE DISTRICTS	5,099,008,091	1,402,508	0.0275	1.82%
F	COMMUNITY COLLEGE	5,099,008,093	4,777,789	0.0937	6.20%
G	COUNTY	5,099,008,093	11,526,863	0.2261	14.97%
H	CITY OR VILLAGE	1,052,453,946	5,102,924	0.4849	6.63%
I	SCHOOL DISTRICTS *	5,099,008,089	46,262,122	0.9073	60.06%
	SAUNDERS COUNTY	\$5,099,008,093	\$77,023,872	1.5106	100.00%

* Includes Learning Community and all School Bonds

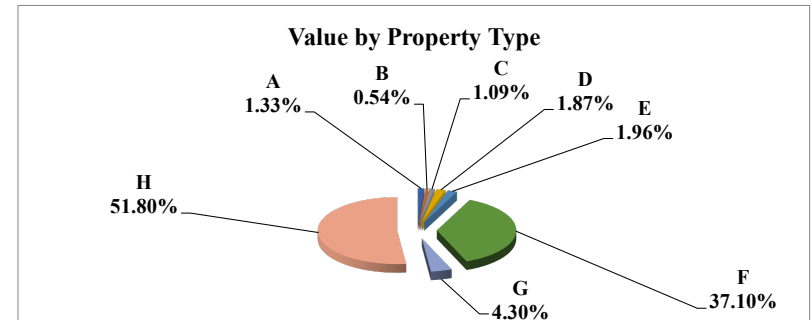


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$68,006,899	\$1,012,751	1.4892	1.31%
B	PUBLIC SERVIC ENTITIES	27,621,300	418,753	1.5161	0.54%
C	COMMERCIAL & INDUST. EQUIP.	55,565,081	859,354	1.5466	1.12%
D	AGRIC. MACHINERY & EQUIP.	95,320,294	1,318,738	1.3835	1.71%
E	AG-OUTBLDG & FARM SITE LAND	100,155,956	1,381,693	1.3795	1.79%
F	AGRICULTURAL LAND	1,891,696,564	26,140,018	1.3818	33.94%
G	COMMERCIAL, INDUST., & MINERAL	219,198,624	3,822,673	1.7439	4.96%
H	RESIDENTIAL **	2,641,443,375	42,069,893	1.5927	54.62%
	SAUNDERS COUNTY	\$5,099,008,093	\$77,023,872	1.5106	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$68,006,899	1.33%
B	PUBLIC SERVIC ENTITIES	27,621,300	0.54%
C	COMMERCIAL & INDUST. EQUIP.	55,565,081	1.09%
D	AGRIC. MACHINERY & EQUIP.	95,320,294	1.87%
E	AG-OUTBLDG & FARM SITE LAND	100,155,956	1.96%
F	AGRICULTURAL LAND	1,891,696,564	37.10%
G	COMMERCIAL, INDUST., & MINERAL	219,198,624	4.30%
H	RESIDENTIAL **	2,641,443,375	51.80%
	SAUNDERS COUNTY	\$5,099,008,093	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Gering, NE
County Population: 36,084
 Residential & Recreational Records: 16,077
 Commercial, Indust., & Mineral Records: 2,195
 Agricultural Records: 3,720
Total Taxable Real Property Records: 21,992

Taxable Agland Acres:
 Irrigated 165,174.31
 Dryland 24,536.35
 Grassland 193,501.47
 Wasteland 17,732.65
 Other 1,583.05
Total Acres 402,527.83

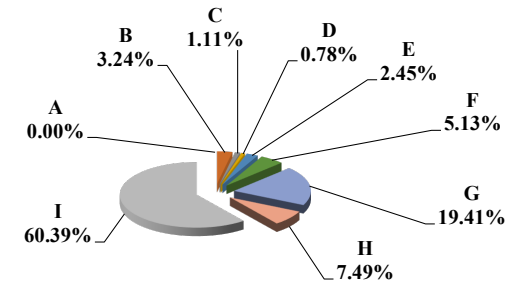
79 SCOTTS BLUFF COUNTY

2023 Levels of Value
 Residential: 95%
 Commercial: 94%
 Agricultural: 71%
 Ag Special Value: 71%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	8,473,835,797	2,257,915	0.0266	3.24%
C	FIRE DISTRICTS	1,724,466,838	773,308	0.0448	1.11%
D	EDUCATIONAL SERVICE UNITS	3,612,124,368	545,215	0.0151	0.78%
E	NATURAL RESOURCE DISTRICTS	3,612,124,368	1,710,344	0.0474	2.45%
F	COMMUNITY COLLEGE	3,612,124,368	3,572,903	0.0989	5.13%
G	COUNTY	3,612,124,368	13,524,139	0.3744	19.41%
H	CITY OR VILLAGE	1,928,566,667	5,215,768	0.2704	7.49%
I	SCHOOL DISTRICTS *	3,612,124,366	42,072,785	1.1648	60.39%
	SCOTTS BLUFF COUNTY	\$3,612,124,368	\$69,672,376	1.9288	100.00%

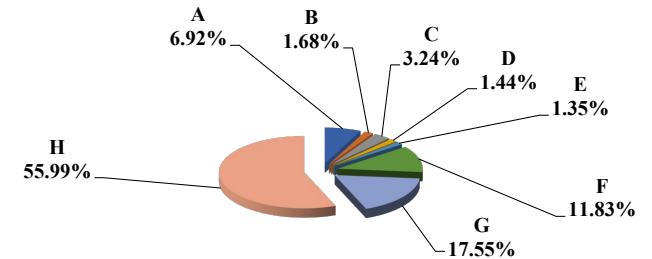
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$271,059,627	\$4,822,852	1.7793	6.92%
B	PUBLIC SERVIC ENTITIES	60,706,231	1,173,187	1.9326	1.68%
C	COMMERCIAL & INDUST. EQUIP.	115,295,285	2,259,635	1.9599	3.24%
D	AGRIC. MACHINERY & EQUIP.	57,098,917	1,002,702	1.7561	1.44%
E	AG-OUTBLDG & FARM SITE LAND	53,756,145	939,621	1.7479	1.35%
F	AGRICULTURAL LAND	466,160,871	8,239,581	1.7675	11.83%
G	COMMERCIAL, INDUST., & MINERAL	610,799,768	12,228,058	2.0020	17.55%
H	RESIDENTIAL **	1,977,247,524	39,006,742	1.9728	55.99%
	SCOTTS BLUFF COUNTY	\$3,612,124,368	\$69,672,376	1.9288	100.00%

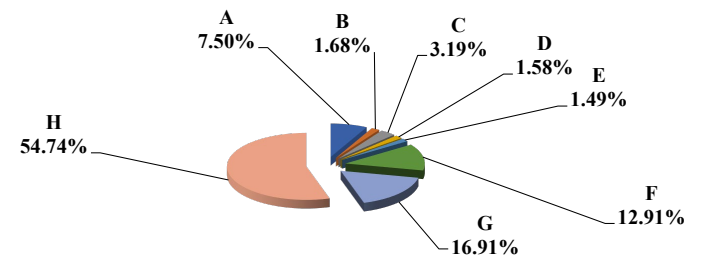
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$271,059,627	7.50%
B	PUBLIC SERVIC ENTITIES	60,706,231	1.68%
C	COMMERCIAL & INDUST. EQUIP.	115,295,285	3.19%
D	AGRIC. MACHINERY & EQUIP.	57,098,917	1.58%
E	AG-OUTBLDG & FARM SITE LAND	53,756,145	1.49%
F	AGRICULTURAL LAND	466,160,871	12.91%
G	COMMERCIAL, INDUST., & MINERAL	610,799,768	16.91%
H	RESIDENTIAL **	1,977,247,524	54.74%
	SCOTTS BLUFF COUNTY	\$3,612,124,368	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Seward, NE
County Population: 17,609
 Residential & Recreational Records: 6,341
 Commercial, Indust., & Mineral Records: 728
 Agricultural Records: 3,579
Total Taxable Real Property Records: 10,648

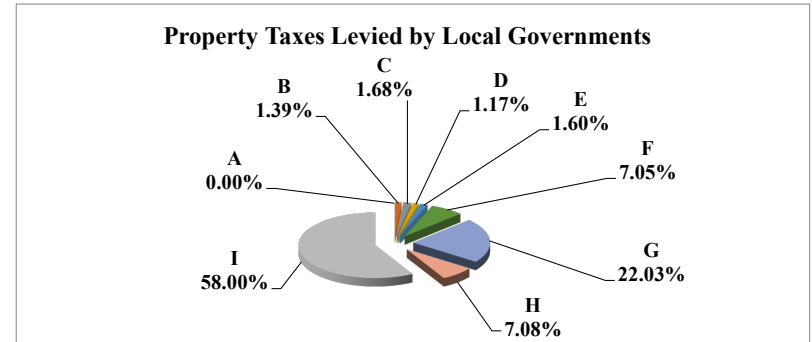
Taxable Agland Acres:
 Irrigated 144,946.84
 Dryland 115,689.60
 Grassland 59,611.40
 Wasteland 5,157.53
 Other 1,894.70
Total Acres 327,300.07

80 SEWARD COUNTY

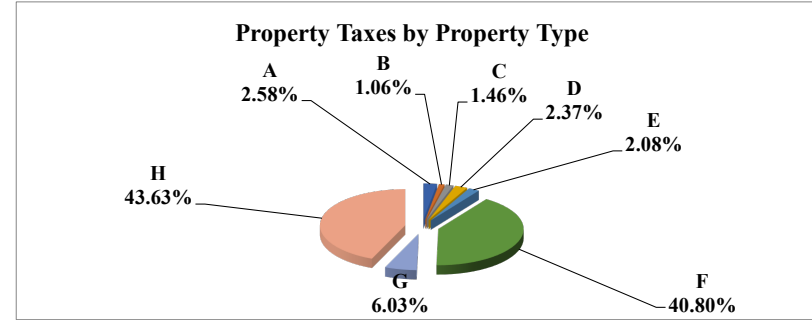
2023 Levels of Value
 Residential: 93%
 Commercial: 93%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,822,827,099	664,319	0.0138	1.39%
C	FIRE DISTRICTS	2,618,600,537	804,793	0.0307	1.68%
D	EDUCATIONAL SERVICE UNITS	3,603,561,229	560,581	0.0156	1.17%
E	NATURAL RESOURCE DISTRICTS	3,603,561,233	767,144	0.0213	1.60%
F	COMMUNITY COLLEGE	3,603,561,231	3,376,549	0.0937	7.05%
G	COUNTY	3,603,561,231	10,549,054	0.2927	22.03%
H	CITY OR VILLAGE	984,960,658	3,391,159	0.3443	7.08%
I	SCHOOL DISTRICTS *	3,603,561,227	27,773,177	0.7707	58.00%
	SEWARD COUNTY	\$3,603,561,231	\$47,886,775	1.3289	100.00%

* Includes Learning Community and all School Bonds

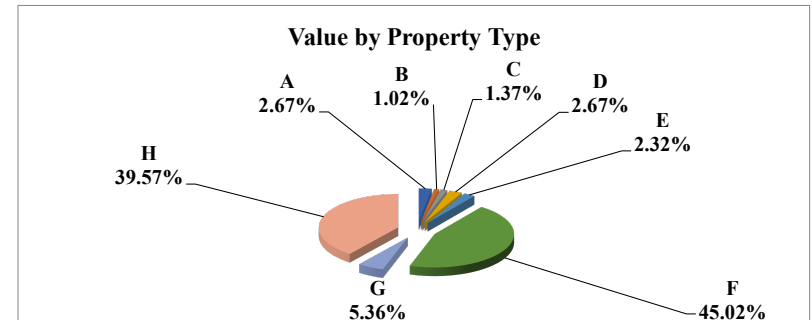


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$96,240,816	\$1,233,494	1.2817	2.58%
B	PUBLIC SERVIC ENTITIES	36,714,394	506,590	1.3798	1.06%
C	COMMERCIAL & INDUST. EQUIP.	49,455,361	698,268	1.4119	1.46%
D	AGRIC. MACHINERY & EQUIP.	96,216,471	1,134,202	1.1788	2.37%
E	AG-OUTBLDG & FARM SITE LAND	83,460,568	995,249	1.1925	2.08%
F	AGRICULTURAL LAND	1,622,171,928	19,535,739	1.2043	40.80%
G	COMMERCIAL, INDUST., & MINERAL	193,313,822	2,888,218	1.4941	6.03%
H	RESIDENTIAL **	1,425,987,871	20,895,017	1.4653	43.63%
	SEWARD COUNTY	\$3,603,561,231	\$47,886,775	1.3289	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$96,240,816	2.67%
B	PUBLIC SERVIC ENTITIES	36,714,394	1.02%
C	COMMERCIAL & INDUST. EQUIP.	49,455,361	1.37%
D	AGRIC. MACHINERY & EQUIP.	96,216,471	2.67%
E	AG-OUTBLDG & FARM SITE LAND	83,460,568	2.32%
F	AGRICULTURAL LAND	1,622,171,928	45.02%
G	COMMERCIAL, INDUST., & MINERAL	193,313,822	5.36%
H	RESIDENTIAL **	1,425,987,871	39.57%
	SEWARD COUNTY	\$3,603,561,231	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Rushville, NE
County Population: 5,127
 Residential & Recreational Records: 2,599
 Commercial, Indust., & Mineral Records: 441
 Agricultural Records: 5,419
Total Taxable Real Property Records: 8,459

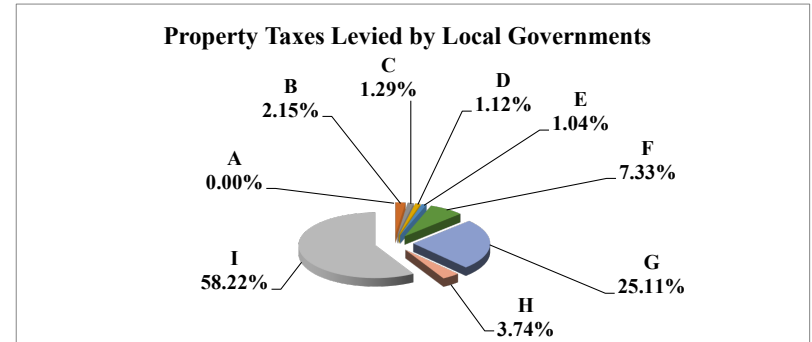
Taxable Agland Acres:
 Irrigated 69,882.50
 Dryland 145,814.91
 Grassland 1,264,292.57
 Wasteland 74,140.59
 Other 272.13
Total Acres 1,554,402.70

81 SHERIDAN COUNTY

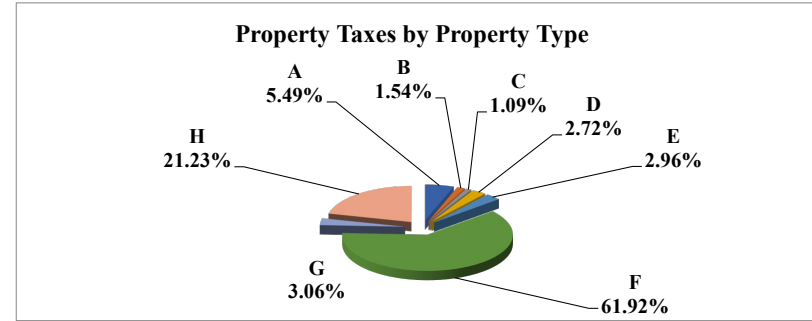
2023 Levels of Value
 Residential: 100%
 Commercial: 100%
 Agricultural: 69%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,103,013,947	372,521	0.0120	2.15%
C	FIRE DISTRICTS	1,144,172,686	223,813	0.0196	1.29%
D	EDUCATIONAL SERVICE UNITS	1,281,136,974	193,213	0.0151	1.12%
E	NATURAL RESOURCE DISTRICTS	1,281,136,976	180,769	0.0141	1.04%
F	COMMUNITY COLLEGE	1,281,136,976	1,267,227	0.0989	7.33%
G	COUNTY	1,281,136,976	4,343,192	0.3390	25.11%
H	CITY OR VILLAGE	139,282,231	647,507	0.4649	3.74%
I	SCHOOL DISTRICTS *	1,281,136,971	10,071,706	0.7862	58.22%
	SHERIDAN COUNTY	\$1,281,136,976	\$17,299,949	1.3504	100.00%

* Includes Learning Community and all School Bonds

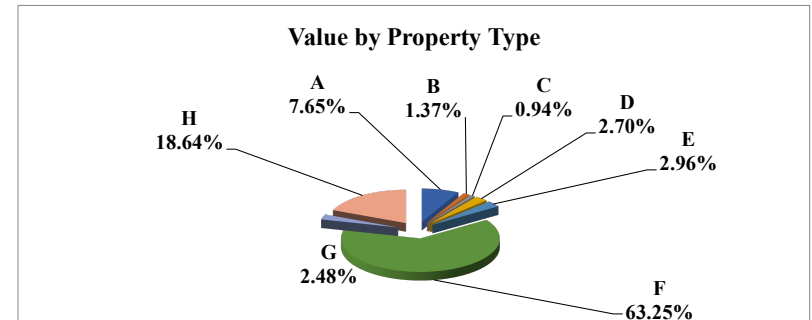


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$98,019,586	\$949,017	0.9682	5.49%
B	PUBLIC SERVIC ENTITIES	17,595,247	266,705	1.5158	1.54%
C	COMMERCIAL & INDUST. EQUIP.	12,104,762	187,725	1.5508	1.09%
D	AGRIC. MACHINERY & EQUIP.	34,614,832	469,931	1.3576	2.72%
E	AG-OUTBLDG & FARM SITE LAND	37,978,660	511,751	1.3475	2.96%
F	AGRICULTURAL LAND	810,339,232	10,712,931	1.3220	61.92%
G	COMMERCIAL, INDUST., & MINERAL	31,717,248	528,973	1.6678	3.06%
H	RESIDENTIAL **	238,767,409	3,672,915	1.5383	21.23%
	SHERIDAN COUNTY	\$1,281,136,976	\$17,299,949	1.3504	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$98,019,586	7.65%
B	PUBLIC SERVIC ENTITIES	17,595,247	1.37%
C	COMMERCIAL & INDUST. EQUIP.	12,104,762	0.94%
D	AGRIC. MACHINERY & EQUIP.	34,614,832	2.70%
E	AG-OUTBLDG & FARM SITE LAND	37,978,660	2.96%
F	AGRICULTURAL LAND	810,339,232	63.25%
G	COMMERCIAL, INDUST., & MINERAL	31,717,248	2.48%
H	RESIDENTIAL **	238,767,409	18.64%
	SHERIDAN COUNTY	\$1,281,136,976	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Loup City, NE	Taxable Agland Acres:	
County Population:	2,959	Irrigated	92,304.65
Residential & Recreational Records:	1,595	Dryland	43,509.28
Commercial, Indust., & Mineral Records:	219	Grassland	203,167.53
Agricultural Records:	2,041	Wasteland	873.60
Total Taxable Real Property Records:	3,855	Other	685.52
		Total Acres	340,540.58

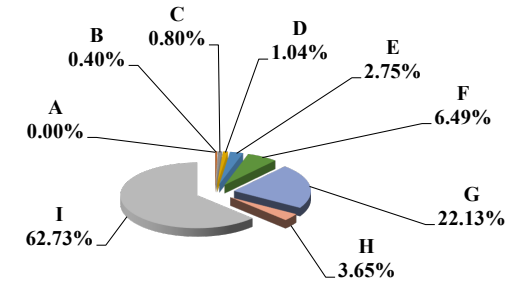
82 SHERMAN COUNTY

2023 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,387,021,969	52,980	0.0038	0.40%
C	FIRE DISTRICTS	897,547,373	106,155	0.0118	0.80%
D	EDUCATIONAL SERVICE UNITS	1,003,162,422	137,524	0.0137	1.04%
E	NATURAL RESOURCE DISTRICTS	1,003,162,422	362,844	0.0362	2.75%
F	COMMUNITY COLLEGE	1,003,162,422	856,612	0.0854	6.49%
G	COUNTY	1,003,162,422	2,919,939	0.2911	22.13%
H	CITY OR VILLAGE	105,615,049	482,228	0.4566	3.65%
I	SCHOOL DISTRICTS *	1,003,162,422	8,279,060	0.8253	62.73%
	SHERMAN COUNTY	\$1,003,162,422	\$13,197,343	1.3156	100.00%

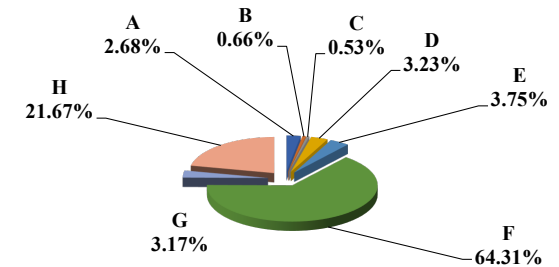
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$26,332,724	\$353,990	1.3443	2.68%
B	PUBLIC SERVIC ENTITIES	5,926,603	86,501	1.4595	0.66%
C	COMMERCIAL & INDUST. EQUIP.	4,430,754	69,437	1.5672	0.53%
D	AGRIC. MACHINERY & EQUIP.	33,408,881	426,785	1.2775	3.23%
E	AG-OUTBLDG & FARM SITE LAND	39,041,410	495,405	1.2689	3.75%
F	AGRICULTURAL LAND	668,145,065	8,487,312	1.2703	64.31%
G	COMMERCIAL, INDUST., & MINERAL	25,088,360	418,286	1.6673	3.17%
H	RESIDENTIAL **	200,788,625	2,859,626	1.4242	21.67%
	SHERMAN COUNTY	\$1,003,162,422	\$13,197,343	1.3156	100.00%

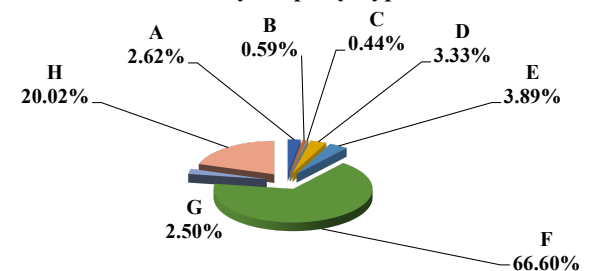
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$26,332,724	2.62%
B	PUBLIC SERVIC ENTITIES	5,926,603	0.59%
C	COMMERCIAL & INDUST. EQUIP.	4,430,754	0.44%
D	AGRIC. MACHINERY & EQUIP.	33,408,881	3.33%
E	AG-OUTBLDG & FARM SITE LAND	39,041,410	3.89%
F	AGRICULTURAL LAND	668,145,065	66.60%
G	COMMERCIAL, INDUST., & MINERAL	25,088,360	2.50%
H	RESIDENTIAL **	200,788,625	20.02%
	SHERMAN COUNTY	\$1,003,162,422	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Harrison, NE
County Population: 1,135
 Residential & Recreational Records: 453
 Commercial, Indust., & Mineral Records: 85
 Agricultural Records: 3,962
Total Taxable Real Property Records: 4,500

Taxable Aglan Acres:
 Irrigated 44,570.82
 Dryland 38,032.98
 Grassland 1,063,274.81
 Wasteland 49,022.68
 Other 0.00
Total Acres 1,194,901.29

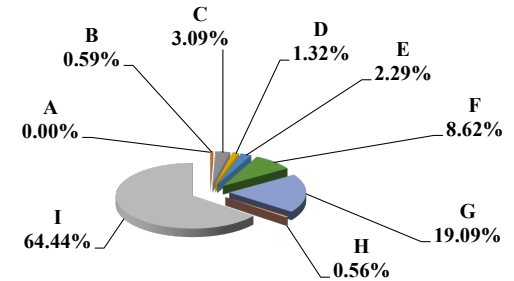
83 SIOUX COUNTY

2023 Levels of Value
 Residential: 100%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	818,751,214	47,201	0.0058	0.59%
C	FIRE DISTRICTS	684,986,469	246,793	0.0360	3.09%
D	EDUCATIONAL SERVICE UNITS	694,883,509	104,886	0.0151	1.32%
E	NATURAL RESOURCE DISTRICTS	694,883,509	182,697	0.0263	2.29%
F	COMMUNITY COLLEGE	694,883,509	687,339	0.0989	8.62%
G	COUNTY	694,883,509	1,522,328	0.2191	19.09%
H	CITY OR VILLAGE	9,897,041	44,563	0.4503	0.56%
I	SCHOOL DISTRICTS *	694,883,508	5,139,132	0.7396	64.44%
	SIOUX COUNTY	\$694,883,509	\$7,974,941	1.1477	100.00%

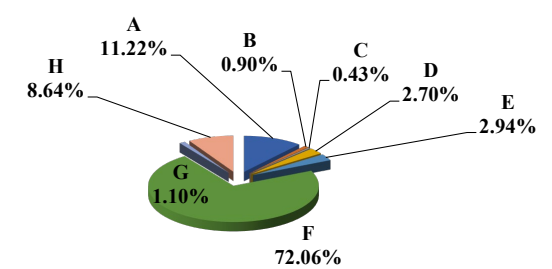
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$73,593,290	\$895,166	1.2164	11.22%
B	PUBLIC SERVIC ENTITIES	6,350,375	72,135	1.1359	0.90%
C	COMMERCIAL & INDUST. EQUIP.	3,021,476	34,209	1.1322	0.43%
D	AGRIC. MACHINERY & EQUIP.	17,797,014	214,978	1.2079	2.70%
E	AG-OUTBLDG & FARM SITE LAND	19,637,767	234,406	1.1936	2.94%
F	AGRICULTURAL LAND	511,934,757	5,747,120	1.1226	72.06%
G	COMMERCIAL, INDUST., & MINERAL	6,662,482	87,516	1.3136	1.10%
H	RESIDENTIAL **	55,886,348	689,412	1.2336	8.64%
	SIOUX COUNTY	\$694,883,509	\$7,974,941	1.1477	100.00%

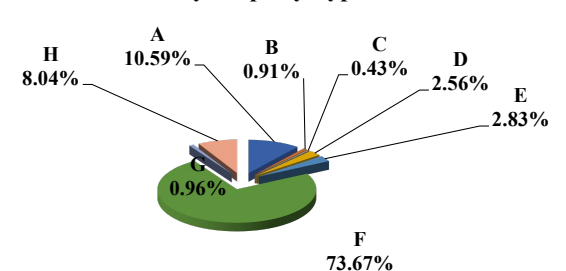
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$73,593,290	10.59%
B	PUBLIC SERVIC ENTITIES	6,350,375	0.91%
C	COMMERCIAL & INDUST. EQUIP.	3,021,476	0.43%
D	AGRIC. MACHINERY & EQUIP.	17,797,014	2.56%
E	AG-OUTBLDG & FARM SITE LAND	19,637,767	2.83%
F	AGRICULTURAL LAND	511,934,757	73.67%
G	COMMERCIAL, INDUST., & MINERAL	6,662,482	0.96%
H	RESIDENTIAL **	55,886,348	8.04%
	SIOUX COUNTY	\$694,883,509	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Stanton, NE
County Population: 5,842
 Residential & Recreational Records: 2,209
 Commercial, Indust., & Mineral Records: 185
 Agricultural Records: 3,285
Total Taxable Real Property Records: 5,679

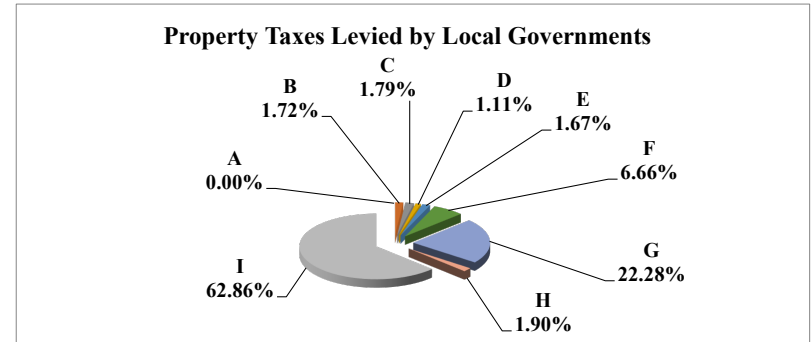
Taxable Agland Acres:
 Irrigated 37,918.36
 Dryland 155,488.40
 Grassland 55,093.33
 Wasteland 5,218.97
 Other 2,503.15
Total Acres 256,222.21

84 STANTON COUNTY

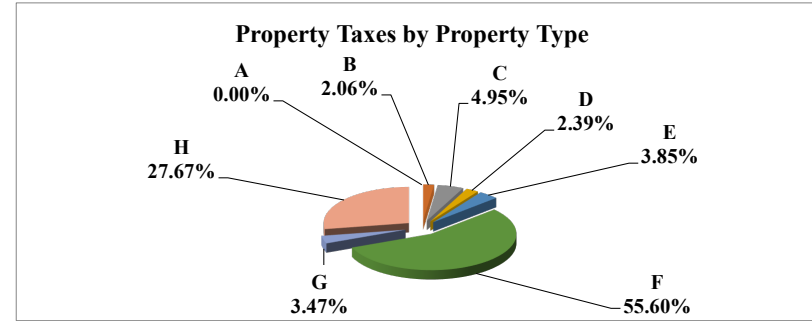
2023 Levels of Value
 Residential: 98%
 Commercial: 100%
 Agricultural: 74%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,943,589,391	412,920	0.0212	1.72%
C	FIRE DISTRICTS	1,661,931,773	429,419	0.0258	1.79%
D	EDUCATIONAL SERVICE UNITS	1,774,464,440	266,170	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	1,774,464,439	400,781	0.0226	1.67%
F	COMMUNITY COLLEGE	1,774,464,439	1,597,020	0.0900	6.66%
G	COUNTY	1,774,464,439	5,340,666	0.3010	22.28%
H	CITY OR VILLAGE	112,532,630	455,796	0.4050	1.90%
I	SCHOOL DISTRICTS *	1,774,464,439	15,067,682	0.8491	62.86%
	STANTON COUNTY	\$1,774,464,439	\$23,970,454	1.3509	100.00%

* Includes Learning Community and all School Bonds

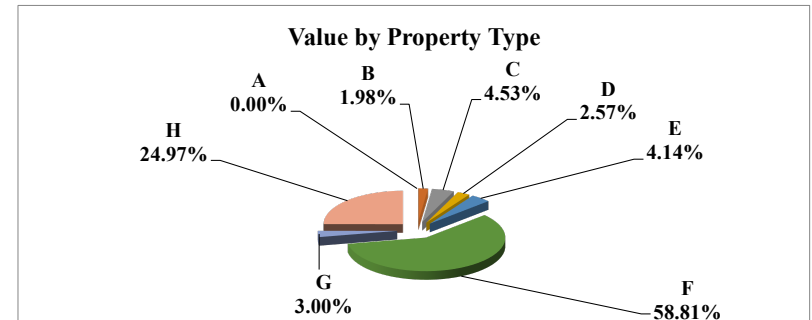


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	35,175,586	494,925	1.4070	2.06%
C	COMMERCIAL & INDUST. EQUIP.	80,397,521	1,185,902	1.4750	4.95%
D	AGRIC. MACHINERY & EQUIP.	45,658,137	573,801	1.2567	2.39%
E	AG-OUTBLDG & FARM SITE LAND	73,393,125	922,490	1.2569	3.85%
F	AGRICULTURAL LAND	1,043,536,580	13,327,726	1.2772	55.60%
G	COMMERCIAL, INDUST., & MINERAL	53,299,325	831,851	1.5607	3.47%
H	RESIDENTIAL **	443,004,165	6,633,760	1.4974	27.67%
	STANTON COUNTY	\$1,774,464,439	\$23,970,454	1.3509	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	35,175,586	1.98%
C	COMMERCIAL & INDUST. EQUIP.	80,397,521	4.53%
D	AGRIC. MACHINERY & EQUIP.	45,658,137	2.57%
E	AG-OUTBLDG & FARM SITE LAND	73,393,125	4.14%
F	AGRICULTURAL LAND	1,043,536,580	58.81%
G	COMMERCIAL, INDUST., & MINERAL	53,299,325	3.00%
H	RESIDENTIAL **	443,004,165	24.97%
	STANTON COUNTY	\$1,774,464,439	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Hebron, NE
County Population: 5,034
 Residential & Recreational Records: 2,671
 Commercial, Indust., & Mineral Records: 489
 Agricultural Records: 2,971
Total Taxable Real Property Records: 6,131

Taxable Agland Acres:
 Irrigated 164,679.41
 Dryland 105,938.60
 Grassland 72,325.87
 Wasteland 2,280.93
 Other 128.63
Total Acres 345,353.44

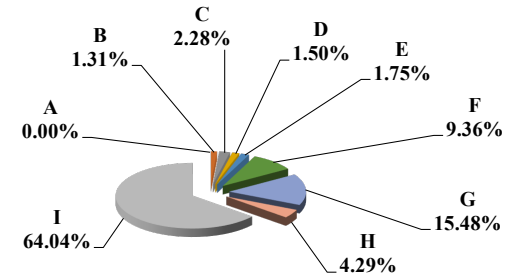
85 THAYER COUNTY

2023 Levels of Value
 Residential: 97%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,916,819,478	275,830	0.0095	1.31%
C	FIRE DISTRICTS	1,901,418,899	479,629	0.0252	2.28%
D	EDUCATIONAL SERVICE UNITS	2,104,114,378	315,717	0.0150	1.50%
E	NATURAL RESOURCE DISTRICTS	2,104,114,379	368,413	0.0175	1.75%
F	COMMUNITY COLLEGE	2,104,114,379	1,971,562	0.0937	9.36%
G	COUNTY	2,104,114,379	3,261,388	0.1550	15.48%
H	CITY OR VILLAGE	215,810,694	904,336	0.4190	4.29%
I	SCHOOL DISTRICTS *	2,104,114,383	13,494,588	0.6413	64.04%
	THAYER COUNTY	\$2,104,114,379	\$21,071,463	1.0014	100.00%

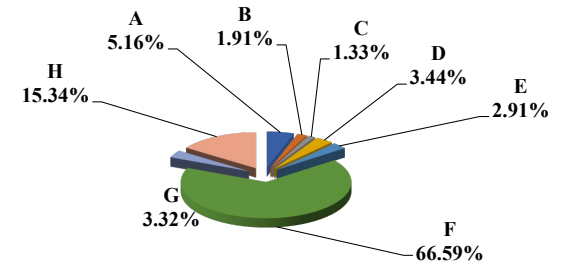
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$113,979,586	\$1,086,470	0.9532	5.16%
B	PUBLIC SERVIC ENTITIES	37,072,113	403,069	1.0873	1.91%
C	COMMERCIAL & INDUST. EQUIP.	24,812,308	280,769	1.1316	1.33%
D	AGRIC. MACHINERY & EQUIP.	74,690,372	724,334	0.9698	3.44%
E	AG-OUTBLDG & FARM SITE LAND	63,212,122	612,477	0.9689	2.91%
F	AGRICULTURAL LAND	1,458,385,468	14,032,060	0.9622	66.59%
G	COMMERCIAL, INDUST., & MINERAL	57,028,684	699,663	1.2269	3.32%
H	RESIDENTIAL **	274,933,726	3,232,622	1.1758	15.34%
	THAYER COUNTY	\$2,104,114,379	\$21,071,463	1.0014	100.00%

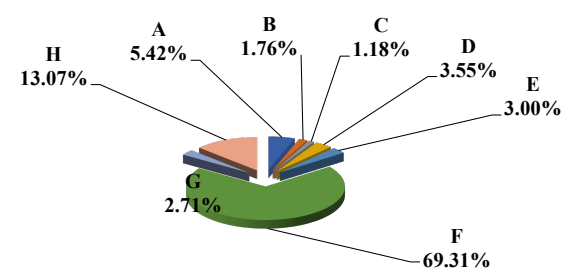
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$113,979,586	5.42%
B	PUBLIC SERVIC ENTITIES	37,072,113	1.76%
C	COMMERCIAL & INDUST. EQUIP.	24,812,308	1.18%
D	AGRIC. MACHINERY & EQUIP.	74,690,372	3.55%
E	AG-OUTBLDG & FARM SITE LAND	63,212,122	3.00%
F	AGRICULTURAL LAND	1,458,385,468	69.31%
G	COMMERCIAL, INDUST., & MINERAL	57,028,684	2.71%
H	RESIDENTIAL **	274,933,726	13.07%
	THAYER COUNTY	\$2,104,114,379	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

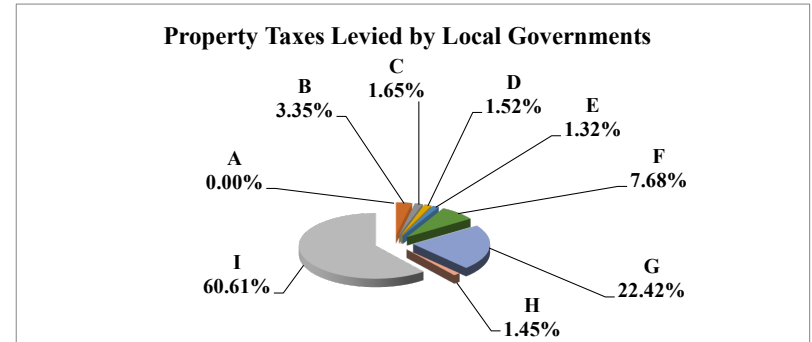
County Seat:	Thedford, NE	Taxable Agland Acres:	
County Population:	669	Irrigated	3,378.49
Residential & Recreational Records:	527	Dryland	0.00
Commercial, Indust., & Mineral Records:	115	Grassland	363,401.27
Agricultural Records:	1,135	Wasteland	367.04
Total Taxable Real Property Records:	1,777	Other	151.00
		Total Acres	367,297.80

86 THOMAS COUNTY

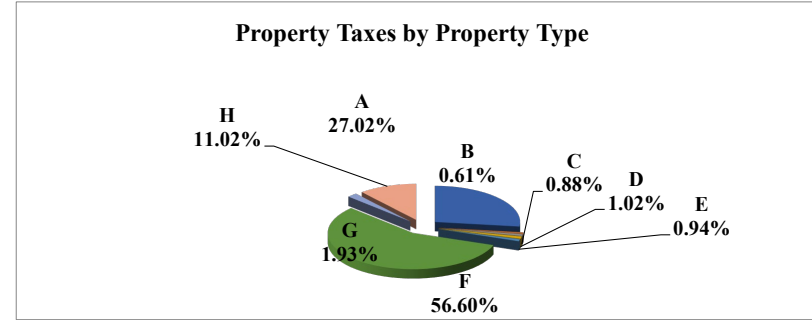
2023 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,095,555,120	125,428	0.0114	3.35%
C	FIRE DISTRICTS	379,834,397	61,608	0.0162	1.65%
D	EDUCATIONAL SERVICE UNITS	384,833,371	56,963	0.0148	1.52%
E	NATURAL RESOURCE DISTRICTS	384,833,371	49,228	0.0128	1.32%
F	COMMUNITY COLLEGE	384,833,371	287,187	0.0746	7.68%
G	COUNTY	384,833,371	838,419	0.2179	22.42%
H	CITY OR VILLAGE	16,367,252	54,138	0.3308	1.45%
I	SCHOOL DISTRICTS *	384,833,369	2,266,724	0.5890	60.61%
	THOMAS COUNTY	\$384,833,371	\$3,739,695	0.9718	100.00%

* Includes Learning Community and all School Bonds

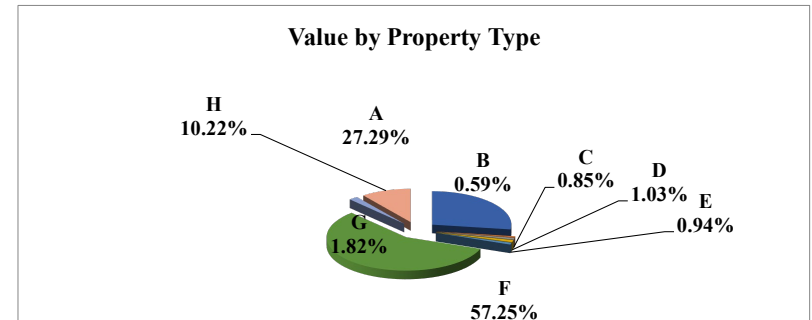


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$105,008,117	\$1,010,350	0.9622	27.02%
B	PUBLIC SERVIC ENTITIES	2,273,999	22,860	1.0053	0.61%
C	COMMERCIAL & INDUST. EQUIP.	3,287,133	32,792	0.9976	0.88%
D	AGRIC. MACHINERY & EQUIP.	3,958,225	38,121	0.9631	1.02%
E	AG-OUTBLDG & FARM SITE LAND	3,633,285	34,978	0.9627	0.94%
F	AGRICULTURAL LAND	220,334,995	2,116,498	0.9606	56.60%
G	COMMERCIAL, INDUST., & MINERAL	7,007,964	71,997	1.0274	1.93%
H	RESIDENTIAL **	39,329,653	412,099	1.0478	11.02%
	THOMAS COUNTY	\$384,833,371	\$3,739,695	0.9718	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$105,008,117	27.29%
B	PUBLIC SERVIC ENTITIES	2,273,999	0.59%
C	COMMERCIAL & INDUST. EQUIP.	3,287,133	0.85%
D	AGRIC. MACHINERY & EQUIP.	3,958,225	1.03%
E	AG-OUTBLDG & FARM SITE LAND	3,633,285	0.94%
F	AGRICULTURAL LAND	220,334,995	57.25%
G	COMMERCIAL, INDUST., & MINERAL	7,007,964	1.82%
H	RESIDENTIAL **	39,329,653	10.22%
	THOMAS COUNTY	\$384,833,371	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Pender, NE
County Population: 6,773
 Residential & Recreational Records: 1,882
 Commercial, Indust., & Mineral Records: 274
 Agricultural Records: 2,331
Total Taxable Real Property Records: 4,487

Taxable Agland Acres:
 Irrigated 13,635.20
 Dryland 152,769.11
 Grassland 11,717.29
 Wasteland 3,969.14
 Other 0.00
Total Acres 182,090.74

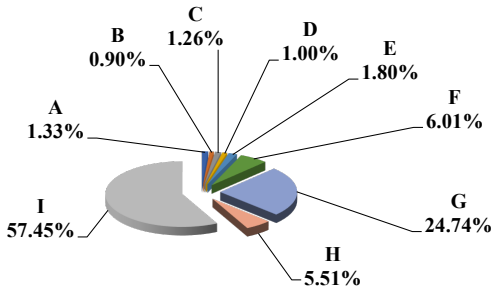
87 THURSTON COUNTY

2023 Levels of Value
 Residential: 95%
 Commercial: 100%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,147,472,427	\$229,042	0.0200	1.33%
B	MISCELLANEOUS DISTRICTS	1,712,465,997	154,098	0.0090	0.90%
C	FIRE DISTRICTS	1,036,530,026	216,046	0.0208	1.26%
D	EDUCATIONAL SERVICE UNITS	1,147,472,427	172,121	0.0150	1.00%
E	NATURAL RESOURCE DISTRICTS	1,147,472,427	308,827	0.0269	1.80%
F	COMMUNITY COLLEGE	1,147,472,427	1,032,726	0.0900	6.01%
G	COUNTY	1,147,472,427	4,249,658	0.3703	24.74%
H	CITY OR VILLAGE	130,910,694	946,163	0.7228	5.51%
I	SCHOOL DISTRICTS *	1,147,472,427	9,867,119	0.8599	57.45%
	THURSTON COUNTY	\$1,147,472,427	\$17,175,799	1.4968	100.00%

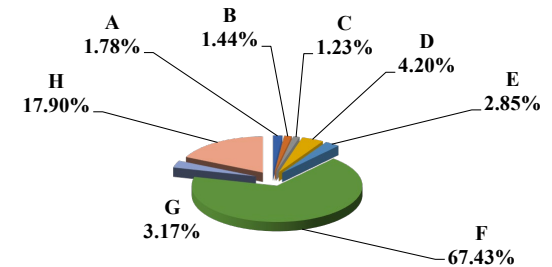
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$19,029,035	\$305,710	1.6065	1.78%
B	PUBLIC SERVIC ENTITIES	15,572,947	247,415	1.5887	1.44%
C	COMMERCIAL & INDUST. EQUIP.	11,099,536	211,658	1.9069	1.23%
D	AGRIC. MACHINERY & EQUIP.	49,167,669	720,899	1.4662	4.20%
E	AG-OUTBLDG & FARM SITE LAND	34,536,220	488,963	1.4158	2.85%
F	AGRICULTURAL LAND	818,413,200	11,581,927	1.4152	67.43%
G	COMMERCIAL, INDUST., & MINERAL	26,721,935	544,136	2.0363	3.17%
H	RESIDENTIAL **	172,931,885	3,075,092	1.7782	17.90%
	THURSTON COUNTY	\$1,147,472,427	\$17,175,799	1.4968	100.00%

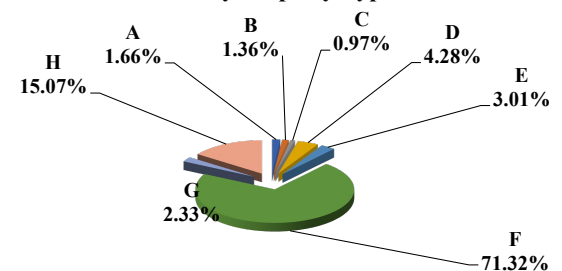
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$19,029,035	1.66%
B	PUBLIC SERVIC ENTITIES	15,572,947	1.36%
C	COMMERCIAL & INDUST. EQUIP.	11,099,536	0.97%
D	AGRIC. MACHINERY & EQUIP.	49,167,669	4.28%
E	AG-OUTBLDG & FARM SITE LAND	34,536,220	3.01%
F	AGRICULTURAL LAND	818,413,200	71.32%
G	COMMERCIAL, INDUST., & MINERAL	26,721,935	2.33%
H	RESIDENTIAL **	172,931,885	15.07%
	THURSTON COUNTY	\$1,147,472,427	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

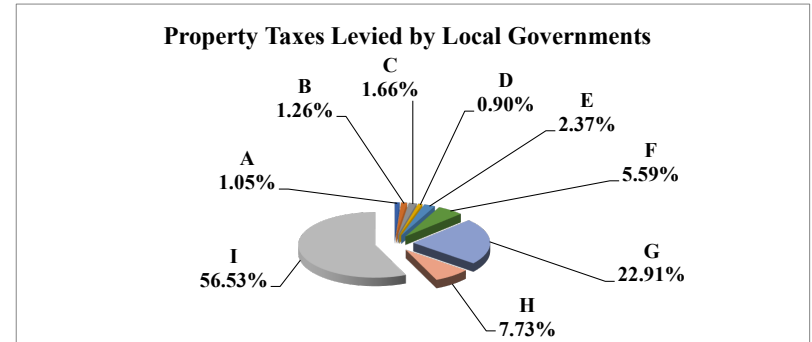
County Seat:	Ord, NE	Taxable Agland Acres:	
County Population:	4,059	Irrigated	105,550.46
Residential & Recreational Records:	1,982	Dryland	30,667.19
Commercial, Indust., & Mineral Records:	380	Grassland	205,677.43
Agricultural Records:	2,148	Wasteland	2,877.25
Total Taxable Real Property Records:	4,510	Other	293.78
		Total Acres	345,066.11

88 VALLEY COUNTY

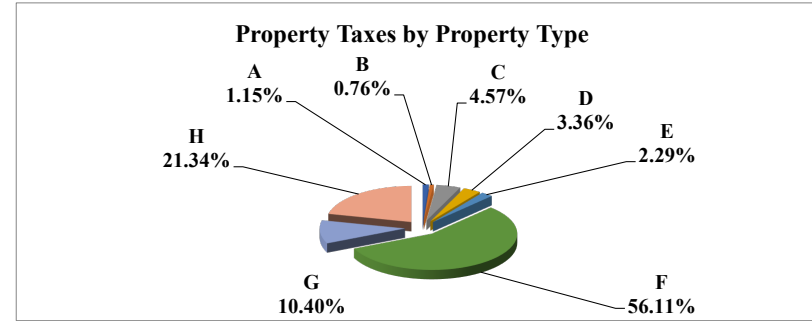
2023 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$456,949,503	\$172,904	0.0378	1.05%
B	MISCELLANEOUS DISTRICTS	2,413,587,121	208,672	0.0086	1.26%
C	FIRE DISTRICTS	1,081,243,724	274,864	0.0254	1.66%
D	EDUCATIONAL SERVICE UNITS	1,081,243,724	148,228	0.0137	0.90%
E	NATURAL RESOURCE DISTRICTS	1,081,243,724	391,076	0.0362	2.37%
F	COMMUNITY COLLEGE	1,081,243,724	923,286	0.0854	5.59%
G	COUNTY	1,081,243,724	3,784,358	0.3500	22.91%
H	CITY OR VILLAGE	245,093,139	1,277,084	0.5211	7.73%
I	SCHOOL DISTRICTS *	1,081,243,724	9,337,298	0.8636	56.53%
	VALLEY COUNTY	\$1,081,243,724	\$16,517,771	1.5277	100.00%

* Includes Learning Community and all School Bonds

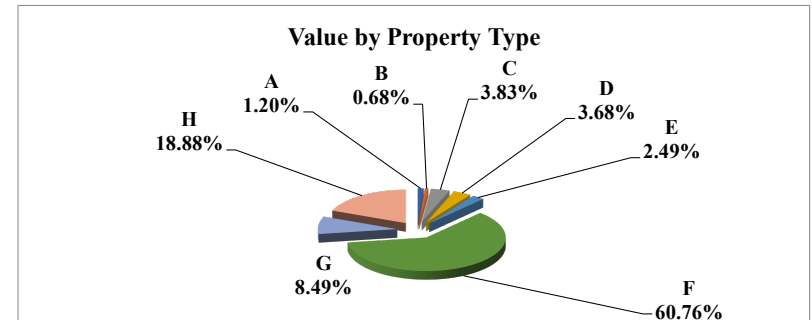


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$12,962,346	\$190,104	1.4666	1.15%
B	PUBLIC SERVIC ENTITIES	7,361,962	125,170	1.7002	0.76%
C	COMMERCIAL & INDUST. EQUIP.	41,365,625	755,219	1.8257	4.57%
D	AGRIC. MACHINERY & EQUIP.	39,770,041	555,773	1.3975	3.36%
E	AG-OUTBLDG & FARM SITE LAND	26,883,780	378,955	1.4096	2.29%
F	AGRICULTURAL LAND	656,971,065	9,268,599	1.4108	56.11%
G	COMMERCIAL, INDUST., & MINERAL	91,823,085	1,718,419	1.8714	10.40%
H	RESIDENTIAL **	204,105,820	3,525,532	1.7273	21.34%
	VALLEY COUNTY	\$1,081,243,724	\$16,517,771	1.5277	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$12,962,346	1.20%
B	PUBLIC SERVIC ENTITIES	7,361,962	0.68%
C	COMMERCIAL & INDUST. EQUIP.	41,365,625	3.83%
D	AGRIC. MACHINERY & EQUIP.	39,770,041	3.68%
E	AG-OUTBLDG & FARM SITE LAND	26,883,780	2.49%
F	AGRICULTURAL LAND	656,971,065	60.76%
G	COMMERCIAL, INDUST., & MINERAL	91,823,085	8.49%
H	RESIDENTIAL **	204,105,820	18.88%
	VALLEY COUNTY	\$1,081,243,724	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Blair, NE
County Population: 20,865
 Residential & Recreational Records: 8,650
 Commercial, Indust., & Mineral Records: 778
 Agricultural Records: 4,671
Total Taxable Real Property Records: 14,099

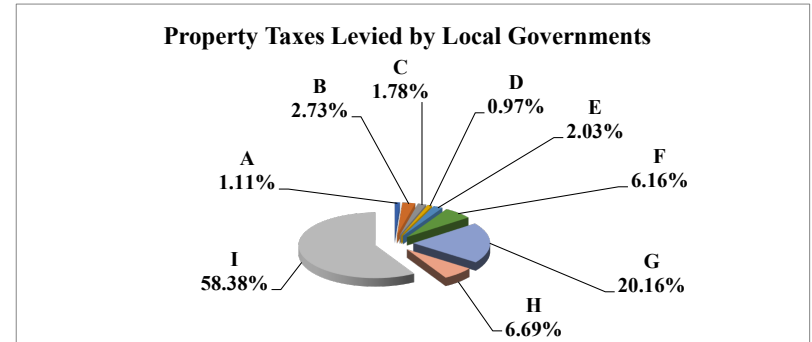
Taxable Agland Acres:
 Irrigated 16,909.72
 Dryland 151,977.71
 Grassland 26,234.08
 Wasteland 17,768.29
 Other 87.33
Total Acres 212,977.13

89 WASHINGTON COUNTY

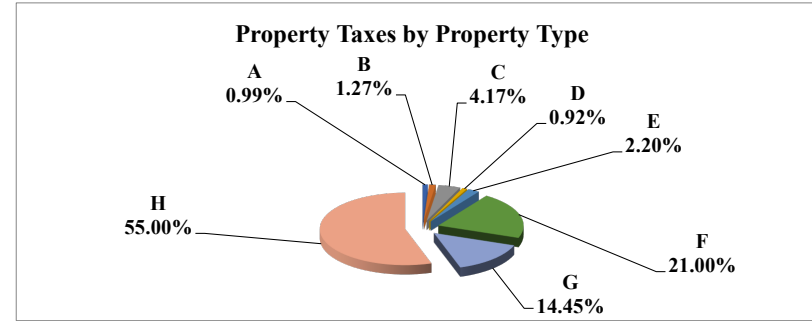
2023 Levels of Value
 Residential: 93%
 Commercial: 94%
 Agricultural: --
 Ag Special Value: 75%

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,418,199,493	\$744,025	0.0218	1.11%
B	MISCELLANEOUS DISTRICTS	18,722,726,468	1,835,855	0.0098	2.73%
C	FIRE DISTRICTS	3,359,946,792	1,199,373	0.0357	1.78%
D	EDUCATIONAL SERVICE UNITS	4,363,093,453	654,466	0.0150	0.97%
E	NATURAL RESOURCE DISTRICTS	4,363,093,451	1,366,697	0.0313	2.03%
F	COMMUNITY COLLEGE	4,363,093,451	4,144,943	0.0950	6.16%
G	COUNTY	4,363,093,451	13,571,983	0.3111	20.16%
H	CITY OR VILLAGE	1,242,482,156	4,500,043	0.3622	6.69%
I	SCHOOL DISTRICTS *	4,363,093,452	39,294,112	0.9006	58.38%
	WASHINGTON COUNTY	\$4,363,093,451	\$67,311,497	1.5427	100.00%

* Includes Learning Community and all School Bonds

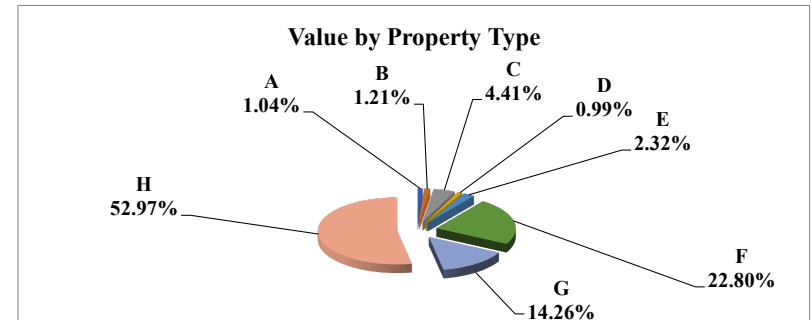


	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$45,259,623	\$669,105	1.4784	0.99%
B	PUBLIC SERVIC ENTITIES	52,959,011	851,677	1.6082	1.27%
C	COMMERCIAL & INDUST. EQUIP.	192,486,013	2,808,643	1.4591	4.17%
D	AGRIC. MACHINERY & EQUIP.	43,227,184	620,165	1.4347	0.92%
E	AG-OUTBLDG & FARM SITE LAND	101,085,790	1,479,537	1.4636	2.20%
F	AGRICULTURAL LAND	994,706,940	14,133,913	1.4209	21.00%
G	COMMERCIAL, INDUST., & MINERAL	622,305,580	9,727,893	1.5632	14.45%
H	RESIDENTIAL **	2,311,063,310	37,020,565	1.6019	55.00%
	WASHINGTON COUNTY	\$4,363,093,451	\$67,311,497	1.5427	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$45,259,623	1.04%
B	PUBLIC SERVIC ENTITIES	52,959,011	1.21%
C	COMMERCIAL & INDUST. EQUIP.	192,486,013	4.41%
D	AGRIC. MACHINERY & EQUIP.	43,227,184	0.99%
E	AG-OUTBLDG & FARM SITE LAND	101,085,790	2.32%
F	AGRICULTURAL LAND	994,706,940	22.80%
G	COMMERCIAL, INDUST., & MINERAL	622,305,580	14.26%
H	RESIDENTIAL **	2,311,063,310	52.97%
	WASHINGTON COUNTY	\$4,363,093,451	100.00%

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



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Wayne, NE
County Population: 9,697
 Residential & Recreational Records: 3,447
 Commercial, Indust., & Mineral Records: 502
 Agricultural Records: 2,597
Total Taxable Real Property Records: 6,546

Taxable Agland Acres:
 Irrigated 50,023.34
 Dryland 187,765.41
 Grassland 20,586.49
 Wasteland 3,774.06
 Other 833.68
Total Acres 262,982.98

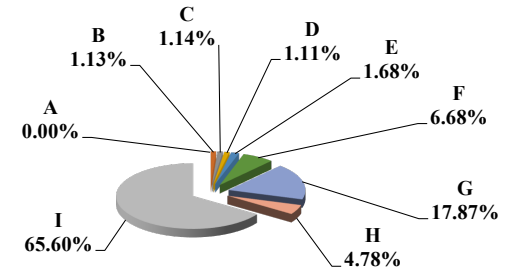
90 WAYNE COUNTY

2023 Levels of Value
 Residential: 95%
 Commercial: 100%
 Agricultural: 74%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,171,657,668	365,845	0.0115	1.13%
C	FIRE DISTRICTS	2,006,273,647	370,025	0.0184	1.14%
D	EDUCATIONAL SERVICE UNITS	2,405,810,402	360,872	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	2,405,810,399	543,377	0.0226	1.68%
F	COMMUNITY COLLEGE	2,405,810,399	2,165,231	0.0900	6.68%
G	COUNTY	2,405,810,399	5,790,865	0.2407	17.87%
H	CITY OR VILLAGE	409,054,514	1,549,150	0.3787	4.78%
I	SCHOOL DISTRICTS *	2,405,810,401	21,253,110	0.8834	65.60%
	WAYNE COUNTY	\$2,405,810,399	\$32,398,475	1.3467	100.00%

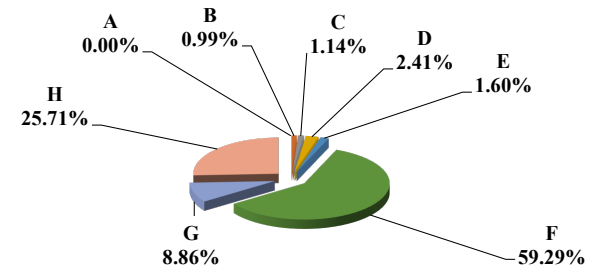
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	23,310,403	319,845	1.3721	0.99%
C	COMMERCIAL & INDUST. EQUIP.	23,079,107	369,307	1.6002	1.14%
D	AGRIC. MACHINERY & EQUIP.	62,545,888	781,728	1.2498	2.41%
E	AG-OUTBLDG & FARM SITE LAND	40,824,325	518,806	1.2708	1.60%
F	AGRICULTURAL LAND	1,537,892,715	19,209,231	1.2491	59.29%
G	COMMERCIAL, INDUST., & MINERAL	191,891,040	2,869,348	1.4953	8.86%
H	RESIDENTIAL **	526,266,921	8,330,211	1.5829	25.71%
	WAYNE COUNTY	\$2,405,810,399	\$32,398,475	1.3467	100.00%

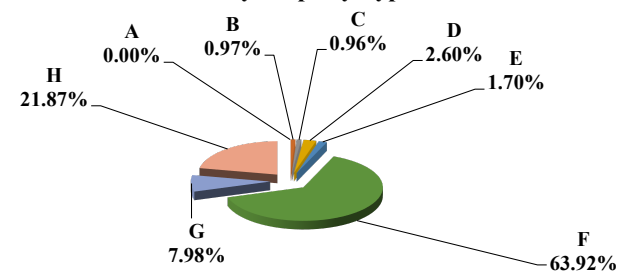
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	23,310,403	0.97%
C	COMMERCIAL & INDUST. EQUIP.	23,079,107	0.96%
D	AGRIC. MACHINERY & EQUIP.	62,545,888	2.60%
E	AG-OUTBLDG & FARM SITE LAND	40,824,325	1.70%
F	AGRICULTURAL LAND	1,537,892,715	63.92%
G	COMMERCIAL, INDUST., & MINERAL	191,891,040	7.98%
H	RESIDENTIAL **	526,266,921	21.87%
	WAYNE COUNTY	\$2,405,810,399	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Red Cloud, NE
County Population: 3,395
 Residential & Recreational Records: 1,745
 Commercial, Indust., & Mineral Records: 331
 Agricultural Records: 2,613
Total Taxable Real Property Records: 4,689

Taxable Aglan Acres:
 Irrigated 68,837.59
 Dryland 117,523.46
 Grassland 157,947.55
 Wasteland 4,875.97
 Other 632.08
Total Acres 349,816.65

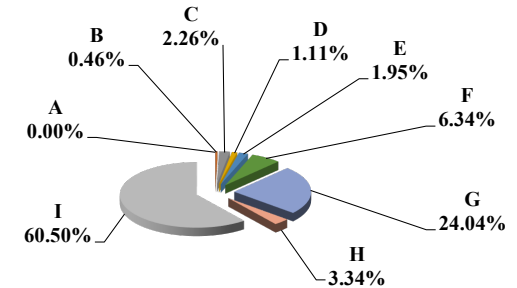
91 WEBSTER COUNTY

2023 Levels of Value
 Residential: 100%
 Commercial: 100%
 Agricultural: 74%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,199,213,778	73,896	0.0062	0.46%
C	FIRE DISTRICTS	1,134,283,160	364,856	0.0322	2.26%
D	EDUCATIONAL SERVICE UNITS	1,199,213,779	179,883	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	1,199,213,778	315,102	0.0263	1.95%
F	COMMUNITY COLLEGE	1,199,213,779	1,024,022	0.0854	6.34%
G	COUNTY	1,199,213,779	3,882,736	0.3238	24.04%
H	CITY OR VILLAGE	125,501,267	538,732	0.4293	3.34%
I	SCHOOL DISTRICTS *	1,199,213,777	9,768,871	0.8146	60.50%
	WEBSTER COUNTY	\$1,199,213,779	\$16,148,096	1.3466	100.00%

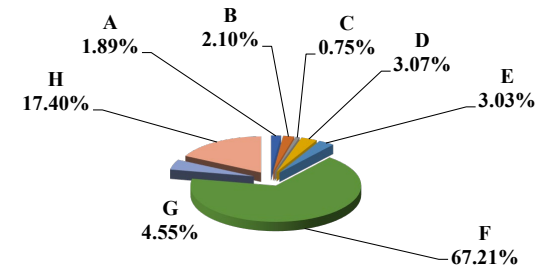
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$21,474,219	\$304,440	1.4177	1.89%
B	PUBLIC SERVIC ENTITIES	25,973,640	339,841	1.3084	2.10%
C	COMMERCIAL & INDUST. EQUIP.	8,864,912	120,961	1.3645	0.75%
D	AGRIC. MACHINERY & EQUIP.	37,817,858	496,480	1.3128	3.07%
E	AG-OUTBLDG & FARM SITE LAND	36,827,370	489,931	1.3303	3.03%
F	AGRICULTURAL LAND	835,895,055	10,852,506	1.2983	67.21%
G	COMMERCIAL, INDUST., & MINERAL	49,992,410	734,033	1.4683	4.55%
H	RESIDENTIAL **	182,368,315	2,809,905	1.5408	17.40%
	WEBSTER COUNTY	\$1,199,213,779	\$16,148,096	1.3466	100.00%

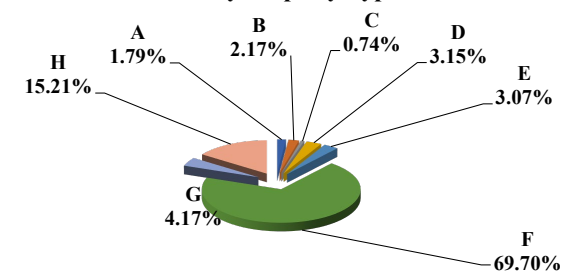
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$21,474,219	1.79%
B	PUBLIC SERVIC ENTITIES	25,973,640	2.17%
C	COMMERCIAL & INDUST. EQUIP.	8,864,912	0.74%
D	AGRIC. MACHINERY & EQUIP.	37,817,858	3.15%
E	AG-OUTBLDG & FARM SITE LAND	36,827,370	3.07%
F	AGRICULTURAL LAND	835,895,055	69.70%
G	COMMERCIAL, INDUST., & MINERAL	49,992,410	4.17%
H	RESIDENTIAL **	182,368,315	15.21%
	WEBSTER COUNTY	\$1,199,213,779	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Bartlett, NE
County Population: 774
 Residential & Recreational Records: 425
 Commercial, Indust., & Mineral Records: 73
 Agricultural Records: 1,488
Total Taxable Real Property Records: 1,986

Taxable Aglan Acres:
 Irrigated 62,986.83
 Dryland 5,230.08
 Grassland 290,064.52
 Wasteland 2,030.11
 Other 517.10
Total Acres 360,828.64

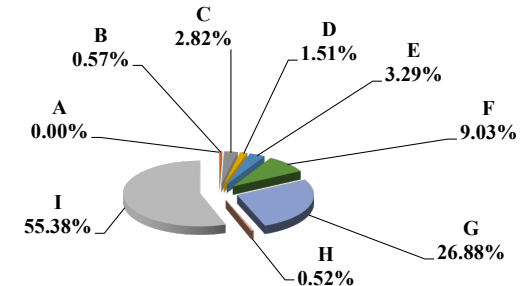
92 WHEELER COUNTY

2023 Levels of Value
 Residential: 98%
 Commercial: 100%
 Agricultural: 69%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	724,055,892	41,438	0.0057	0.57%
C	FIRE DISTRICTS	724,055,892	203,276	0.0281	2.82%
D	EDUCATIONAL SERVICE UNITS	724,055,892	108,598	0.0150	1.51%
E	NATURAL RESOURCE DISTRICTS	724,055,892	237,252	0.0328	3.29%
F	COMMUNITY COLLEGE	724,055,892	651,651	0.0900	9.03%
G	COUNTY	724,055,892	1,939,032	0.2678	26.88%
H	CITY OR VILLAGE	11,623,735	37,261	0.3206	0.52%
I	SCHOOL DISTRICTS *	724,055,892	3,994,275	0.5517	55.38%
	WHEELER COUNTY	\$724,055,892	\$7,212,784	0.9962	100.00%

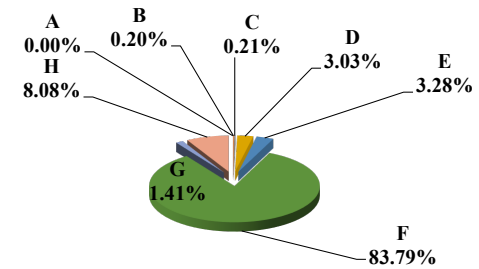
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,431,460	14,198	0.9919	0.20%
C	COMMERCIAL & INDUST. EQUIP.	1,374,725	15,111	1.0992	0.21%
D	AGRIC. MACHINERY & EQUIP.	22,045,997	218,605	0.9916	3.03%
E	AG-OUTBLDG & FARM SITE LAND	23,749,590	236,773	0.9970	3.28%
F	AGRICULTURAL LAND	610,013,910	6,043,532	0.9907	83.79%
G	COMMERCIAL, INDUST., & MINERAL	9,629,670	101,751	1.0566	1.41%
H	RESIDENTIAL **	55,810,540	582,813	1.0443	8.08%
	WHEELER COUNTY	\$724,055,892	\$7,212,784	0.9962	100.00%

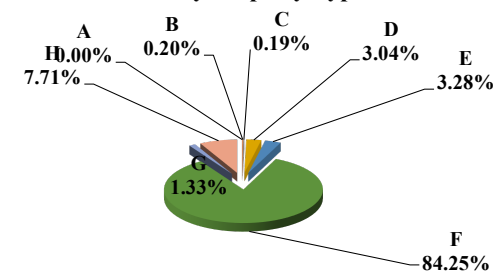
Property Taxes by Property Type



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,431,460	0.20%
C	COMMERCIAL & INDUST. EQUIP.	1,374,725	0.19%
D	AGRIC. MACHINERY & EQUIP.	22,045,997	3.04%
E	AG-OUTBLDG & FARM SITE LAND	23,749,590	3.28%
F	AGRICULTURAL LAND	610,013,910	84.25%
G	COMMERCIAL, INDUST., & MINERAL	9,629,670	1.33%
H	RESIDENTIAL **	55,810,540	7.71%
	WHEELER COUNTY	\$724,055,892	100.00%

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

Value by Property Type



2023 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: York, NE
County Population: 14,125
 Residential & Recreational Records: 5,333
 Commercial, Indust., & Mineral Records: 986
 Agricultural Records: 3,819
Total Taxable Real Property Records: 10,138

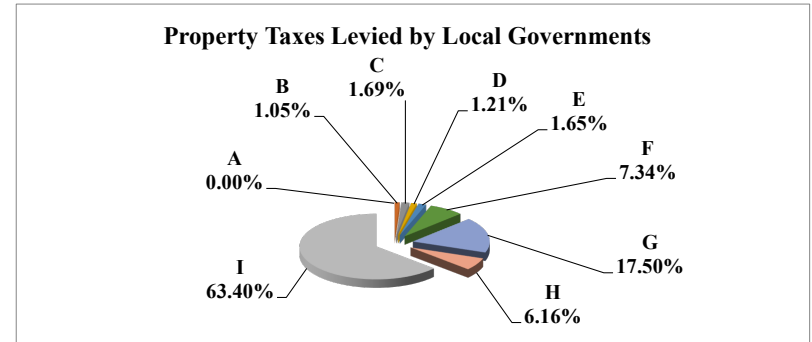
Taxable Aglan Acres:
 Irrigated 290,283.58
 Dryland 26,075.55
 Grassland 14,730.49
 Wasteland 2,098.59
 Other 4,815.18
Total Acres 338,003.39

93 YORK COUNTY

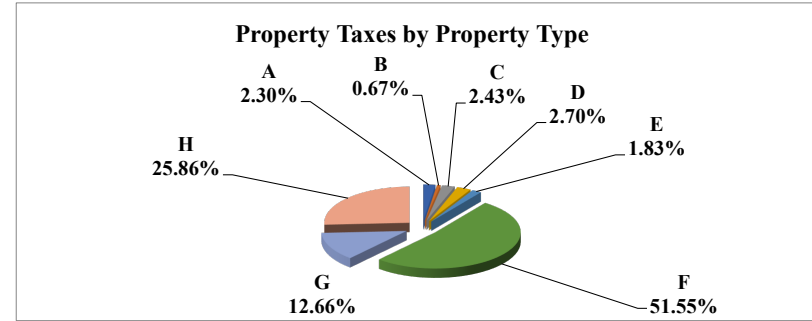
2023 Levels of Value
 Residential: 97%
 Commercial: 99%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	10,749,390,574	494,054	0.0046	1.05%
C	FIRE DISTRICTS	2,920,303,979	796,149	0.0273	1.69%
D	EDUCATIONAL SERVICE UNITS	3,701,180,005	573,716	0.0155	1.21%
E	NATURAL RESOURCE DISTRICTS	3,701,179,998	780,844	0.0211	1.65%
F	COMMUNITY COLLEGE	3,701,179,998	3,468,016	0.0937	7.34%
G	COUNTY	3,701,179,998	8,269,421	0.2234	17.50%
H	CITY OR VILLAGE	854,264,830	2,908,123	0.3404	6.16%
I	SCHOOL DISTRICTS *	3,701,180,004	29,950,039	0.8092	63.40%
	YORK COUNTY	\$3,701,179,998	\$47,240,363	1.2764	100.00%

* Includes Learning Community and all School Bonds



	Property Type:	2023 VALUE	2023 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$83,026,899	\$1,084,842	1.3066	2.30%
B	PUBLIC SERVIC ENTITIES	21,858,130	315,504	1.4434	0.67%
C	COMMERCIAL & INDUST. EQUIP.	74,427,220	1,148,460	1.5431	2.43%
D	AGRIC. MACHINERY & EQUIP.	115,023,992	1,274,939	1.1084	2.70%
E	AG-OUTBLDG & FARM SITE LAND	78,891,862	862,727	1.0936	1.83%
F	AGRICULTURAL LAND	2,181,248,445	24,354,269	1.1165	51.55%
G	COMMERCIAL, INDUST., & MINERAL	364,208,037	5,981,703	1.6424	12.66%
H	RESIDENTIAL **	782,495,413	12,217,918	1.5614	25.86%
	YORK COUNTY	\$3,701,179,998	\$47,240,363	1.2764	100.00%



	Property Type:	2023 VALUE	Value % of Total
A	RAILROADS	\$83,026,899	2.24%
B	PUBLIC SERVIC ENTITIES	21,858,130	0.59%
C	COMMERCIAL & INDUST. EQUIP.	74,427,220	2.01%
D	AGRIC. MACHINERY & EQUIP.	115,023,992	3.11%
E	AG-OUTBLDG & FARM SITE LAND	78,891,862	2.13%
F	AGRICULTURAL LAND	2,181,248,445	58.93%
G	COMMERCIAL, INDUST., & MINERAL	364,208,037	9.84%
H	RESIDENTIAL **	782,495,413	21.14%
	YORK COUNTY	\$3,701,179,998	100.00%

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

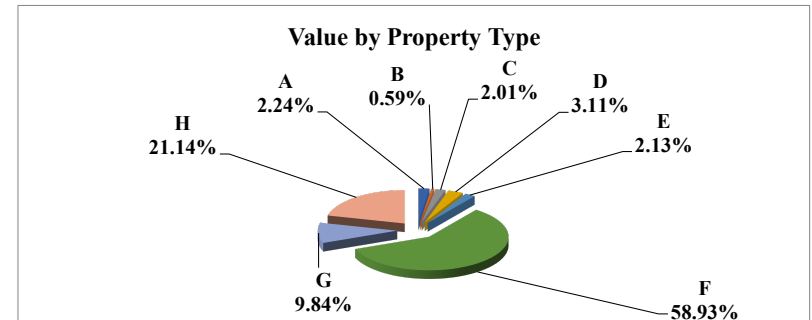


Table 20 2023 Record Counts for Real & Personal, Agricultural Land Acres, and Populations by County

County Number & Name	Real Property Abstract 2023					
	Population US Census 2020	Taxable Records	Exempt Parcels	Taxable Agland Acres	Acres Road & Ditch	Acres Exempt
1 ADAMS	31,205	16,580	1,415	326,351.42	6,911.69	804.53
2 ANTELOPE	6,295	7,782	503	516,067.58	10,521.69	3,882.69
3 ARTHUR	434	1,133	4	455,356.95	2,112.16	0.00
4 BANNER	674	2,025	228	465,778.17	3,393.85	0.00
5 BLAINE	431	1,630	71	440,190.49	1,382.82	10,692.65
6 BOONE	5,379	6,154	307	422,932.38	7,643.49	40.52
7 BOX BUTTE	10,842	8,412	484	662,057.41	5,977.75	5,820.01
8 BOYD	1,810	3,751	183	330,600.59	4,257.75	102.11
9 BROWN	2,903	4,510	513	689,342.65	3,519.54	4,753.29
10 BUFFALO	50,084	24,156	1,512	567,003.09	10,262.19	2,100.20
11 BURT	6,722	7,031	455	286,703.06	5,426.86	14.37
12 BUTLER	8,369	8,737	722	349,894.55	7,626.22	1,506.05
13 CASS	26,598	20,809	1,995	299,465.94	5,676.12	391.91
14 CEDAR	8,380	9,197	370	438,855.11	8,710.54	3,528.56
15 CHASE	3,893	4,985	332	552,363.53	5,830.83	0.00
16 CHERRY	5,455	14,853	860	3,582,444.71	10,455.87	7,302.85
17 CHEYENNE	9,468	10,086	856	727,483.20	9,256.23	429.84
18 CLAY	6,104	7,484	386	300,538.31	8,139.26	7,693.21
19 COLFAX	10,582	8,414	520	241,374.21	5,267.47	2,966.91
20 CUMING	9,013	9,017	280	341,045.18	7,250.91	152.30
21 CUSTER	10,545	15,339	1,115	1,610,542.03	15,204.69	8,932.20
22 DAKOTA	21,582	13,892	527	148,836.55	2,287.97	1,277.80
23 DAWES	8,199	7,497	443	785,757.19	4,581.41	34,546.90
24 DAWSON	24,111	16,286	1,480	591,948.80	8,762.33	287.15
25 DEUEL	1,838	2,487	153	270,212.59	3,706.73	395.32
26 DIXON	5,606	6,002	558	280,651.03	5,333.65	6,494.01
27 DODGE	37,167	21,021	1,102	287,856.06	8,157.03	328.15
28 DOUGLAS	584,526	204,709	6,390	68,509.76	0.00	184.00
29 DUNDY	1,654	4,068	194	570,413.00	4,634.06	6,941.64
30 FILLMORE	5,551	6,977	324	343,084.57	7,853.73	317.73
31 FRANKLIN	2,889	5,044	575	350,372.75	5,890.59	4,194.80
32 FRONTIER	2,519	3,985	388	597,299.72	5,645.19	0.16
33 FURNAS	4,636	6,381	631	440,223.79	7,478.99	4,205.38
34 GAGE	21,704	16,612	1,344	506,588.90	11,271.56	561.60
35 GARDEN	1,874	4,632	103	1,044,644.93	4,672.54	973.99
36 GARFIELD	1,813	2,479	254	355,292.21	1,854.71	0.00
37 GOSPER	1,893	3,159	276	279,544.27	4,533.99	462.39
38 GRANT	611	1,738	143	495,667.32	1,548.99	623.20
39 GREELEY	2,188	3,283	351	352,517.77	4,217.88	1,470.58
40 HALL	62,895	28,013	1,321	296,088.86	6,215.80	10,582.23
41 HAMILTON	9,429	9,027	334	321,591.47	7,240.65	1,226.84
42 HARLAN	3,073	5,015	0	321,347.87	6,386.30	0.00
43 HAYES	856	2,502	90	445,036.05	5,286.58	2,518.17
44 HITCHCOCK	2,616	4,523	312	437,409.88	5,036.60	599.62
45 HOLT	10,127	12,604	476	1,497,501.89	18,244.01	537.66
46 HOOKER	711	1,872	148	454,019.74	1,008.44	344.74
47 HOWARD	6,475	5,706	445	334,818.04	5,816.09	3,732.87
48 JEFFERSON	7,240	7,765	391	339,566.79	6,510.56	0.25
49 JOHNSON	5,290	4,421	512	224,148.13	4,589.58	426.05
50 KEARNEY	6,688	6,105	283	309,736.88	7,199.97	3,467.42
51 KEITH	8,335	9,362	683	632,469.51	5,194.85	31,933.53
52 KEYA PAHA	769	2,523	166	483,295.91	3,407.46	394.01
53 KIMBALL	3,434	5,070	492	587,471.12	5,288.55	1,596.17
54 KNOX	8,391	11,206	1,252	632,342.92	10,140.53	31,281.07
55 LANCASTER	322,608	117,332	3,474	376,254.51	14.34	1,380.81
56 LINCOLN	34,676	22,695	1,597	1,536,818.18	14,840.71	18,664.30
57 LOGAN	716	1,550	34	361,664.77	1,574.28	10.03
58 LOUP	607	1,805	127	348,420.18	1,104.99	0.00
59 MADISON	35,585	18,339	1,340	325,790.11	6,720.97	1,095.23
60 MCPHERSON	399	1,627	42	550,202.06	1,630.26	0.00
61 MERRICK	7,668	7,321	882	292,236.72	5,350.17	3,284.70
62 MORRILL	4,555	7,351	520	893,988.38	6,240.11	883.97
63 NANCE	3,380	4,437	471	265,893.14	4,371.48	3,475.81
64 NEMAHA	7,074	6,236	431	236,054.50	4,684.30	318.49
65 NUCKOLLS	4,095	5,612	903	348,600.58	6,897.96	1,456.68
66 OTOE	15,912	11,731	1,021	350,201.36	6,506.11	0.00
67 PAWNEE	2,544	4,131	213	258,378.81	5,231.61	80.06
68 PERKINS	2,858	4,614	238	546,790.82	9,017.01	0.00
69 PHELPS	8,968	7,294	805	319,039.91	7,124.12	12,253.18
70 PIERCE	7,317	6,347	181	342,014.92	7,323.70	0.00
71 PLATTE	34,296	20,134	706	387,985.17	8,286.08	4,643.27
72 POLK	5,214	6,150	420	263,752.84	5,362.74	21.13
73 RED WILLOW	10,702	8,686	802	436,397.45	6,857.32	0.00
74 RICHARDSON	7,871	9,219	847	324,626.17	5,490.43	3,227.69
75 ROCK	1,262	3,160	247	627,207.92	3,263.96	3,632.95
76 SALINE	14,292	10,142	1,080	341,126.36	7,414.81	224.85
77 SARPY	190,604	71,748	2,684	73,654.40	1.48	1,018.34
78 SAUNDERS	22,278	16,806	1,049	415,716.07	8,930.27	15,074.03
79 SCOTTS BLUFF	36,084	21,992	1,585	402,527.83	10,290.10	11,716.05
80 SEWARD	17,609	10,648	0	327,300.07	6,542.41	0.00
81 SHERIDAN	5,127	8,459	739	1,554,402.70	6,459.73	0.94
82 SHERMAN	2,959	3,855	538	340,540.58	5,292.03	2.31
83 SIOUX	1,135	4,500	305	1,194,901.29	5,490.09	4,110.76
84 STANTON	5,842	5,679	314	256,222.21	4,858.51	1,555.44
85 THAYER	5,034	6,131	525	345,353.44	7,043.02	625.07
86 THOMAS	669	1,777	74	367,297.80	1,109.91	643.20
87 THURSTON	6,773	4,487	1,368	182,090.74	3,536.87	56,035.50
88 VALLEY	4,059	4,510	492	345,066.11	5,011.61	7,368.77
89 WASHINGTON	20,865	14,099	612	212,977.13	3,510.33	17.84
90 WAYNE	9,697	6,546	375	262,982.98	5,907.57	549.31
91 WEBSTER	3,395	4,689	222	349,816.65	6,831.39	1,882.46
92 WHEELER	774	1,986	87	360,828.64	1,916.53	539.32
93 YORK	14,125	10,138	544	338,003.39	7,881.21	940.65
STATE TOTALS	1,961,504	1,122,014	63,146	45,755,783.72	550,745.77	369,752.77

Table 20 2023 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	732	10,386	10,954	11,686	4	3	3	7
2 ANTELOPE	812	2,282	2,316	3,128	24	15	20	44
3 ARTHUR	21	107	114	135	0	0	0	0
4 BANNER	76	95	99	175	0	0	0	0
5 BLAINE	68	140	144	212	0	0	0	0
6 BOONE	655	1,884	1,911	2,566	0	0	0	0
7 BOX BUTTE	643	3,636	4,058	4,701	0	3	3	3
8 BOYD	328	770	784	1,112	15	42	131	146
9 BROWN	188	1,296	1,328	1,516	69	142	158	227
10 BUFFALO	1,117	13,984	15,185	16,302	47	12	12	59
11 BURT	443	2,646	2,770	3,213	2	6	118	120
12 BUTLER	845	2,769	2,900	3,745	100	78	264	364
13 CASS	3,625	10,333	10,738	14,363	208	43	48	256
14 CEDAR	1,060	2,682	2,725	3,785	88	175	264	352
15 CHASE	179	1,433	1,565	1,744	1	0	27	28
16 CHERRY	745	1,791	1,851	2,596	15	30	30	45
17 CHEYENNE	1,060	3,704	3,865	4,925	0	1	1	1
18 CLAY	779	2,517	2,565	3,344	7	1	1	8
19 COLFAX	588	2,935	3,173	3,761	89	91	144	233
20 CUMING	744	2,749	2,831	3,575	36	25	51	87
21 CUSTER	1,412	3,816	3,951	5,363	0	0	0	0
22 DAKOTA	4,523	1,721	6,081	10,604	0	0	0	0
23 DAWES	696	2,352	2,899	3,595	0	0	0	0
24 DAWSON	1,957	7,044	8,061	10,018	34	310	317	351
25 DEUEL	137	769	785	922	0	0	0	0
26 DIXON	581	1,841	1,869	2,450	1	4	115	116
27 DODGE	1,054	12,483	13,461	14,515	187	27	84	271
28 DOUGLAS	15,751	174,803	174,803	190,554	0	0	0	0
29 DUNDY	175	772	786	961	0	6	6	6
30 FILLMORE	687	2,301	2,328	3,015	0	0	0	0
31 FRANKLIN	536	1,339	1,357	1,893	2	1	1	3
32 FRONTIER	98	811	822	920	3	10	144	147
33 FURNAS	662	2,125	2,142	2,804	0	0	0	0
34 GAGE	1,387	8,070	8,154	9,541	4	0	2	6
35 GARDEN	219	879	892	1,111	1	0	0	1
36 GARFIELD	170	734	771	941	0	0	0	0
37 GOSPER	279	929	1,012	1,291	0	36	40	40
38 GRANT	116	208	234	350	0	0	0	0
39 GREELEY	248	842	863	1,111	0	0	0	0
40 HALL	2,801	16,514	18,699	21,500	1	3	19	20
41 HAMILTON	1,327	3,373	3,653	4,980	28	5	43	71
42 HARLAN	310	1,485	1,495	1,805	0	164	483	483
43 HAYES	100	205	224	324	0	0	0	0
44 HITCHCOCK	232	1,177	1,197	1,429	19	179	179	198
45 HOLT	553	3,401	3,569	4,122	4	0	0	4
46 HOOKER	79	322	333	412	0	0	0	0
47 HOWARD	298	2,188	2,255	2,553	27	29	29	56
48 JEFFERSON	1,175	2,977	3,051	4,226	5	5	5	10
49 JOHNSON	180	1,550	1,581	1,761	1	3	3	4
50 KEARNEY	784	2,398	2,538	3,322	0	0	0	0
51 KEITH	662	4,701	4,766	5,428	604	57	57	661
52 KEYA PAHA	171	192	263	434	0	0	0	0
53 KIMBALL	461	1,504	1,641	2,102	0	0	0	0
54 KNOX	365	2,568	2,641	3,006	1,213	750	778	1,991
55 LANCASTER	5,770	96,192	96,192	101,962	0	0	0	0
56 LINCOLN	1,452	11,842	13,176	14,628	105	81	82	187
57 LOGAN	109	206	209	318	0	0	0	0
58 LOUP	281	321	326	607	0	0	0	0
59 MADISON	1,287	11,314	11,640	12,927	2	0	0	2
60 MCPHERSON	40	82	86	126	0	0	0	0
61 MERRICK	795	2,963	3,152	3,947	18	3	3	21
62 MORRILL	806	1,538	1,732	2,538	1	0	0	1
63 NANCE	439	1,317	1,342	1,781	16	11	23	39
64 NEMAHA	486	2,518	2,576	3,062	41	2	2	43
65 NUCKOLLS	421	1,678	1,693	2,114	0	0	0	0
66 OTOE	844	5,830	6,014	6,858	61	53	56	117
67 PAWNEE	344	953	969	1,313	84	53	55	139
68 PERKINS	186	1,038	1,067	1,253	0	0	0	0
69 PHELPS	561	3,124	3,285	3,846	1	0	0	1
70 PIERCE	391	2,523	2,562	2,953	0	1	1	1
71 PLATTE	1,866	10,772	11,362	13,228	52	14	17	69
72 POLK	703	1,929	2,061	2,764	16	58	245	261
73 RED WILLOW	986	4,067	4,213	5,199	0	0	0	0
74 RICHARDSON	913	3,400	3,531	4,444	17	11	13	30
75 ROCK	164	573	599	763	11	4	7	18
76 SALINE	629	4,502	4,710	5,339	24	20	66	90
77 SARPY	7,759	58,151	58,510	66,269	92	47	289	381
78 SAUNDERS	892	8,246	8,392	9,284	63	25	31	94
79 SCOTTS BLUFF	2,882	12,302	13,185	16,067	8	2	2	10
80 SEWARD	505	5,692	5,803	6,308	2	6	31	33
81 SHERIDAN	682	1,776	1,898	2,580	16	3	3	19
82 SHERMAN	245	1,038	1,054	1,299	4	291	292	296
83 SIOUX	149	282	297	446	3	4	4	7
84 STANTON	252	1,841	1,957	2,209	0	0	0	0
85 THAYER	345	2,262	2,277	2,622	39	10	10	49
86 THOMAS	203	303	324	527	0	0	0	0
87 THURSTON	539	1,275	1,315	1,854	25	3	3	28
88 VALLEY	435	1,494	1,547	1,982	0	0	0	0
89 WASHINGTON	2,413	5,467	6,221	8,634	1	7	15	16
90 WAYNE	744	2,648	2,703	3,447	0	0	0	0
91 WEBSTER	332	1,365	1,399	1,731	2	12	12	14
92 WHEELER	108	301	308	416	9	0	0	9
93 YORK	467	4,694	4,833	5,300	9	8	24	33
STATE TOTALS	93,319	614,352	635,573	728,892	3,561	2,985	4,866	8,427

Table 20 2023 Record Counts (continued)

County Number & Name	Agricultural Unimproved Land	Agricultural Improved Land	Agricultural Improvements	Total Taxable Agricultural Records	Agric. Records with Ag-Home Site Improvements	Agric. Records with Ag-Farm Site Improvements
1 ADAMS	2,394	788	820	3,214	427	796
2 ANTELOPE	2,566	1,374	1,445	4,011	798	1,273
3 ARTHUR	831	120	122	953	99	119
4 BANNER	1,206	351	389	1,595	218	360
5 BLAINE	1,170	195	197	1,367	152	182
6 BOONE	2,044	1,011	1,091	3,135	557	1,074
7 BOX BUTTE	2,296	584	625	2,921	378	591
8 BOYD	1,682	579	600	2,282	376	571
9 BROWN	2,023	473	490	2,513	311	468
10 BUFFALO	3,540	1,713	1,746	5,286	1,197	1,597
11 BURT	2,448	820	847	3,295	437	819
12 BUTLER	2,773	1,352	1,437	4,210	741	1,407
13 CASS	3,875	1,324	1,349	5,224	885	1,257
14 CEDAR	3,091	1,219	1,333	4,424	815	1,171
15 CHASE	2,103	546	582	2,685	311	546
16 CHERRY	10,368	1,066	1,147	11,515	858	1,003
17 CHEYENNE	2,697	708	755	3,452	358	741
18 CLAY	2,663	754	827	3,490	406	816
19 COLFAX	2,946	850	892	3,838	575	863
20 CUMING	3,316	1,231	1,318	4,634	877	1,270
21 CUSTER	6,956	2,145	2,213	9,169	1,314	2,094
22 DAKOTA	1,935	396	408	2,343	278	334
23 DAWES	2,548	736	790	3,338	607	714
24 DAWSON	3,493	1,114	1,160	4,653	705	1,094
25 DEUEL	1,001	296	310	1,311	182	303
26 DIXON	2,257	784	840	3,097	512	751
27 DODGE	3,455	890	937	4,392	598	858
28 DOUGLAS	994	707	707	1,701	602	664
29 DUNDY	1,869	575	609	2,478	296	596
30 FILLMORE	2,673	614	703	3,376	288	670
31 FRANKLIN	2,128	590	625	2,753	340	598
32 FRONTIER	2,071	625	646	2,717	392	626
33 FURNAS	2,535	571	591	3,126	304	581
34 GAGE	4,109	1,604	1,713	5,822	1,110	1,622
35 GARDEN	2,782	513	522	3,304	331	502
36 GARFIELD	1,068	298	313	1,381	210	300
37 GOSPER	1,399	292	306	1,705	169	281
38 GRANT	1,176	131	136	1,312	105	125
39 GREELEY	1,360	544	596	1,956	304	571
40 HALL	2,548	959	1,007	3,555	652	904
41 HAMILTON	2,646	700	788	3,434	301	780
42 HARLAN	1,870	517	537	2,407	325	444
43 HAYES	1,648	444	455	2,103	262	447
44 HITCHCOCK	1,874	455	477	2,351	259	446
45 HOLT	5,524	1,920	2,023	7,547	1,127	1,874
46 HOOKER	1,272	82	85	1,357	66	76
47 HOWARD	1,706	958	1,003	2,709	640	957
48 JEFFERSON	2,136	801	859	2,995	493	833
49 JOHNSON	1,575	753	778	2,353	412	752
50 KEARNEY	1,855	513	548	2,403	303	534
51 KEITH	1,950	507	531	2,481	331	508
52 KEYA PAHA	1,578	422	438	2,016	307	398
53 KIMBALL	1,502	425	463	1,965	217	455
54 KNOX	4,102	1,409	1,464	5,566	1,087	1,100
55 LANCASTER	4,262	2,844	2,844	7,106	2,478	2,244
56 LINCOLN	4,823	1,331	1,409	6,232	931	1,251
57 LOGAN	979	192	196	1,175	148	187
58 LOUP	911	230	238	1,149	179	226
59 MADISON	2,347	1,062	1,147	3,494	690	1,100
60 MCPHERSON	1,293	188	191	1,484	128	183
61 MERRICK	2,098	788	845	2,943	456	826
62 MORRILL	3,430	895	927	4,357	633	881
63 NANCE	1,820	538	580	2,400	289	552
64 NEMAHA	1,900	757	774	2,674	409	735
65 NUCKOLLS	2,118	942	1,017	3,135	603	977
66 OTOE	2,720	1,132	1,166	3,886	598	1,142
67 PAWNEE	1,537	870	889	2,426	495	863
68 PERKINS	2,538	513	541	3,079	280	519
69 PHELPS	1,975	824	865	2,840	512	815
70 PIERCE	1,923	957	1,044	2,967	591	977
71 PLATTE	3,746	1,509	1,573	5,319	1,019	1,370
72 POLK	1,920	834	907	2,827	363	885
73 RED WILLOW	2,100	567	590	2,690	364	526
74 RICHARDSON	2,906	1,059	1,076	3,982	526	1,034
75 ROCK	1,842	388	391	2,233	257	356
76 SALINE	2,779	1,062	1,143	3,922	598	1,112
77 SARPY	926	835	844	1,770	698	709
78 SAUNDERS	4,837	1,592	1,664	6,501	1,118	1,546
79 SCOTTS BLUFF	2,427	1,284	1,293	3,720	953	1,216
80 SEWARD	2,418	1,056	1,161	3,579	628	1,140
81 SHERIDAN	4,304	1,058	1,115	5,419	750	1,076
82 SHERMAN	1,266	754	775	2,041	456	734
83 SIOUX	3,295	636	667	3,962	463	621
84 STANTON	2,530	697	755	3,285	482	679
85 THAYER	2,061	837	910	2,971	354	899
86 THOMAS	997	134	138	1,135	108	135
87 THURSTON	1,758	506	573	2,331	270	568
88 VALLEY	1,436	677	712	2,148	426	684
89 WASHINGTON	2,641	2,000	2,030	4,671	1,623	1,780
90 WAYNE	1,851	693	746	2,597	443	720
91 WEBSTER	1,989	598	624	2,613	356	612
92 WHEELER	1,086	386	402	1,488	262	364
93 YORK	2,792	930	1,027	3,819	514	963
STATE TOTALS	226,208	75,503	79,382	305,590	48,656	73,923

Table 20 2023 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	307	1,251	1,280	1,587	22	63	64	86
2 ANTELOPE	98	450	496	594	0	5	5	5
3 ARTHUR	14	25	31	45	0	0	0	0
4 BANNER	5	4	5	10	0	0	0	0
5 BLAINE	6	37	45	51	0	0	0	0
6 BOONE	86	365	365	451	1	1	1	2
7 BOX BUTTE	109	589	669	778	3	6	6	9
8 BOYD	32	162	179	211	0	0	0	0
9 BROWN	30	208	221	251	0	0	0	0
10 BUFFALO	339	1,865	1,900	2,239	8	31	31	39
11 BURT	36	348	359	395	0	6	8	8
12 BUTLER	65	306	338	403	2	9	9	11
13 CASS	180	697	698	878	42	26	27	69
14 CEDAR	105	508	525	630	2	4	4	6
15 CHASE	50	406	429	479	0	0	0	0
16 CHERRY	221	457	470	691	0	0	0	0
17 CHEYENNE	185	556	576	761	38	48	48	86
18 CLAY	121	428	433	554	12	75	76	88
19 COLFAX	81	485	497	578	1	3	3	4
20 CUMING	122	572	589	711	1	10	9	10
21 CUSTER	144	636	659	803	0	4	4	4
22 DAKOTA	187	729	717	904	15	27	26	41
23 DAWES	87	443	459	546	5	5	5	10
24 DAWSON	186	1,001	1,049	1,235	4	23	24	28
25 DEUEL	20	142	153	173	0	0	0	0
26 DIXON	92	220	234	326	0	11	12	12
27 DODGE	244	1,219	1,242	1,486	109	228	244	353
28 DOUGLAS	2,202	7,880	7,880	10,082	515	1,857	1,857	2,372
29 DUNDY	51	139	145	196	0	0	0	0
30 FILLMORE	82	466	490	572	2	13	12	14
31 FRANKLIN	114	226	254	368	2	4	5	7
32 FRONTIER	23	141	166	189	0	0	0	0
33 FURNAS	98	325	333	431	7	4	3	10
34 GAGE	219	934	980	1,199	10	33	34	44
35 GARDEN	28	138	147	175	0	0	0	0
36 GARFIELD	11	129	133	144	1	12	12	13
37 GOSPER	10	95	100	110	0	1	2	2
38 GRANT	13	55	63	76	0	0	0	0
39 GREELEY	38	165	178	216	0	0	0	0
40 HALL	508	2,248	2,395	2,903	3	26	32	35
41 HAMILTON	95	371	417	512	7	17	21	28
42 HARLAN	47	236	255	302	0	0	0	0
43 HAYES	15	47	49	64	0	0	0	0
44 HITCHCOCK	30	166	190	220	0	2	2	2
45 HOLT	131	718	788	919	0	12	12	12
46 HOOKER	21	79	82	103	0	0	0	0
47 HOWARD	57	317	331	388	0	0	0	0
48 JEFFERSON	85	382	423	508	11	15	15	26
49 JOHNSON	41	254	259	300	0	3	3	3
50 KEARNEY	74	291	304	378	0	0	0	0
51 KEITH	166	514	542	708	2	14	14	16
52 KEYA PAHA	10	54	63	73	0	0	0	0
53 KIMBALL	82	382	435	517	1	9	10	11
54 KNOX	83	534	560	643	0	0	0	0
55 LANCASTER	1,690	6,372	6,372	8,062	13	189	189	202
56 LINCOLN	236	1,267	1,374	1,610	10	12	12	22
57 LOGAN	9	34	34	43	0	0	0	0
58 LOUP	4	32	45	49	0	0	0	0
59 MADISON	330	1,510	1,532	1,862	17	37	37	54
60 MCPHERSON	5	9	12	17	0	0	0	0
61 MERRICK	56	311	345	401	0	3	4	4
62 MORRILL	64	273	284	348	7	7	8	15
63 NANCE	28	172	186	214	0	3	3	3
64 NEMAHA	69	371	383	452	0	5	5	5
65 NUCKOLLS	64	276	290	354	5	4	4	9
66 OTOE	184	646	660	844	8	18	18	26
67 PAWNEE	53	183	197	250	0	3	3	3
68 PERKINS	68	179	198	266	0	1	1	1
69 PHELPS	119	457	475	594	2	9	9	11
70 PIERCE	60	352	363	423	0	2	3	3
71 PLATTE	250	1,157	1,198	1,448	11	58	58	69
72 POLK	46	230	249	295	0	3	3	3
73 RED WILLOW	127	596	614	741	0	0	0	0
74 RICHARDSON	146	440	451	597	11	8	8	19
75 ROCK	27	114	119	146	0	0	0	0
76 SALINE	113	541	664	777	4	10	10	14
77 SARPY	633	1,590	1,610	2,243	250	832	835	1,085
78 SAUNDERS	159	732	768	927	0	0	0	0
79 SCOTTS BLUFF	330	1,776	1,800	2,130	0	24	24	24
80 SEWARD	117	542	595	712	6	10	10	16
81 SHERIDAN	76	355	365	441	0	0	0	0
82 SHERMAN	45	168	173	218	0	1	1	1
83 SIOUX	31	42	52	83	0	0	0	0
84 STANTON	27	140	150	177	2	5	6	8
85 THAYER	80	383	404	484	0	5	5	5
86 THOMAS	19	58	64	83	0	0	0	0
87 THURSTON	47	201	217	264	1	9	9	10
88 VALLEY	79	245	258	337	20	23	23	43
89 WASHINGTON	144	556	571	715	19	32	43	62
90 WAYNE	84	406	410	494	0	8	8	8
91 WEBSTER	20	177	187	207	2	2	122	124
92 WHEELER	7	39	66	73	0	0	0	0
93 YORK	177	761	791	968	1	17	17	18
STATE TOTALS	13,309	55,088	57,106	70,415	1,215	3,947	4,118	5,333

Table 20 2023 Record Counts (continued) --- Agricultural Land Acres

County Number & Name	Acres Irrigated	Acres Dryland	Acres Grassland	Acres Wasteland	Acres Other Ag. Classif.	Total Acres Taxable Amland	Acres in Special Value (greenbelt)	Acres Road & Ditch	Acres Exempt
1 ADAMS	241,811.59	43,426.15	39,117.70	1,278.33	717.65	326,351.42	0.00	6,911.69	804.53
2 ANTELOPE	306,104.34	69,238.13	127,966.37	5,997.69	6,761.05	516,067.58	0.00	10,521.69	3,882.69
3 ARTHUR	10,855.65	0.00	440,590.30	3,911.00	0.00	455,356.95	0.00	2,112.16	0.00
4 BANNER	23,942.29	124,454.70	292,481.23	20,934.99	3,964.96	465,778.17	0.00	3,393.85	0.00
5 BLAINE	12,413.21	334.73	420,287.32	4,141.86	3,013.37	440,190.49	0.00	1,382.82	10,692.65
6 BOONE	210,351.70	95,852.37	107,737.66	5,616.90	3,373.75	422,932.38	0.00	7,643.49	40.52
7 BOX BUTTE	151,563.58	181,961.41	314,910.99	3,927.11	9,694.32	662,057.41	0.00	5,977.75	5,820.01
8 BOYD	9,364.42	89,868.29	212,983.10	15,636.84	2,747.94	330,600.59	0.00	4,257.75	102.11
9 BROWN	62,420.71	2,247.59	610,634.82	14,039.53	0.00	689,342.65	34,747.07	3,519.54	4,753.29
10 BUFFALO	261,359.43	55,201.23	229,673.62	18,535.22	2,233.59	567,003.09	66,289.61	10,262.19	2,100.20
11 BURT	55,738.78	190,786.89	26,360.22	3,640.76	10,176.41	286,703.06	0.00	5,426.86	14.37
12 BUTLER	135,854.97	145,510.32	65,061.76	2,135.53	1,331.97	349,894.55	0.00	7,626.22	1,506.05
13 CASS	2,886.69	253,573.63	39,948.40	820.46	2,236.76	299,465.94	295,721.46	5,676.12	391.91
14 CEDAR	147,465.48	203,570.23	81,750.02	4,229.87	1,839.51	438,855.11	0.00	8,710.54	3,528.56
15 CHASE	188,891.43	101,994.43	258,896.54	1,037.41	1,543.72	552,363.53	0.00	5,830.83	0.00
16 CHERRY	56,865.69	16,866.29	3,454,397.22	53,838.28	477.23	3,582,444.71	0.00	10,455.87	7,302.85
17 CHEYENNE	60,291.17	401,807.01	248,076.45	15,917.97	1,390.60	727,483.20	0.00	9,256.23	429.84
18 CLAY	228,143.79	49,314.50	22,675.47	21.53	383.02	300,538.31	0.00	8,139.26	7,963.21
19 COLFAX	78,642.63	129,923.87	25,686.87	6,519.47	601.37	241,374.21	0.00	5,267.47	2,996.91
20 CUMING	60,434.65	235,895.08	32,869.29	3,748.50	8,097.66	341,045.18	1,507.00	7,250.91	152.30
21 CUSTER	283,028.13	143,346.19	1,181,033.66	3,134.05	0.00	1,610,542.03	0.00	15,204.69	8,932.20
22 DAKOTA	16,973.09	96,066.34	29,139.45	6,657.67	0.00	148,836.55	0.00	2,287.97	1,277.80
23 DAWES	19,585.84	117,930.13	642,298.93	5,850.15	92.14	785,757.19	173,656.23	4,581.41	34,546.90
24 DAWSON	292,367.19	28,154.41	265,955.87	1,933.58	3,537.75	591,948.80	0.00	8,762.33	287.15
25 DEUEL	21,684.18	172,182.14	75,835.35	0.00	510.92	270,212.59	0.00	3,706.73	395.32
26 DIXON	33,133.27	181,401.67	58,514.05	7,155.81	446.23	280,651.03	0.00	5,333.65	6,494.01
27 DODGE	112,841.03	150,215.62	16,137.16	8,388.11	274.14	287,856.06	0.00	8,157.03	328.15
28 DOUGLAS	11,678.34	42,255.63	11,904.88	1,968.41	702.50	68,509.76	68,509.76	0.00	184.00
29 DUNDY	116,253.56	92,711.14	355,755.88	321.74	5,370.68	570,413.00	0.00	4,634.06	6,941.64
30 FILLMORE	244,299.15	71,583.76	22,726.15	3,886.40	589.11	343,084.57	0.00	7,853.73	317.73
31 FRANKLIN	113,008.68	67,076.74	169,743.28	544.05	0.00	350,372.75	0.00	5,890.59	4,194.80
32 FRONTIER	76,633.24	152,691.64	366,907.55	0.00	1,067.29	597,299.72	0.00	5,645.19	0.16
33 FURNAS	68,555.07	188,393.30	176,175.84	6,663.20	436.38	440,223.79	0.00	7,478.99	4,205.38
34 GAGE	77,357.59	306,740.65	111,031.75	11,334.66	124.25	506,588.90	426,915.17	11,271.56	561.60
35 GARDEN	38,040.08	105,265.36	882,215.19	17,921.46	1,202.84	1,044,644.93	26,485.95	4,672.54	973.99
36 GARFIELD	20,439.49	6,939.82	317,820.99	9,797.42	294.49	355,292.21	0.00	1,854.71	0.00
37 GOSPER	94,341.76	54,108.79	130,373.06	560.60	160.06	279,544.27	0.00	4,533.99	462.39
38 GRANT	1,881.64	0.00	483,520.56	10,265.12	0.00	495,667.32	0.00	1,548.99	623.20
39 GREELEY	108,782.66	30,667.99	211,022.37	711.22	1,333.53	352,517.77	0.00	4,217.88	1,470.58
40 HALL	219,024.64	16,892.48	49,451.84	4,551.25	6,168.65	296,088.86	0.00	6,215.80	10,582.23
41 HAMILTON	273,034.66	20,826.44	22,587.69	2,327.37	2,815.31	321,591.47	0.00	7,240.65	1,226.84
42 HARLAN	103,653.00	100,263.61	112,320.26	5,111.00	0.00	321,347.87	0.00	6,386.30	0.00
43 HAYES	69,511.88	99,535.37	274,758.66	673.69	556.45	445,036.05	0.00	5,286.58	2,518.17
44 HITCHCOCK	33,297.67	183,214.96	220,897.25	0.00	0.00	437,409.88	34,819.48	5,036.60	599.62
45 IOWA	291,098.59	45,503.64	1,102,596.08	46,818.00	11,485.58	1,497,501.89	0.00	18,244.01	537.66
46 HOOKER	4,050.04	0.00	447,502.35	2,447.15	20.20	454,019.74	0.00	1,008.44	344.74
47 HOWARD	140,671.57	33,835.93	157,515.04	1,954.05	841.45	334,818.04	124.52	5,816.09	3,732.87
48 JEFFERSON	102,321.28	126,266.21	107,404.07	3,514.33	60.90	339,566.79	0.00	6,510.56	0.25
49 JOHNSON	26,833.96	106,501.40	89,880.73	932.04	0.00	224,148.13	0.00	4,589.58	426.05
50 KEARNEY	228,351.64	43,004.97	34,789.55	1,904.54	1,686.18	309,736.88	0.00	7,199.97	3,467.42
51 KEITH	109,439.98	106,771.24	399,141.78	951.88	16,164.63	632,469.51	47,302.25	5,194.85	31,933.53
52 KEYA PAHA	27,240.66	36,386.83	415,038.14	4,630.28	0.00	483,295.91	0.00	3,407.46	394.01
53 KIMBALL	40,036.65	238,765.53	308,668.94	0.00	0.00	587,471.12	0.00	5,288.55	1,596.17
54 KNOX	89,098.69	201,099.28	322,588.68	5,581.15	13,975.12	632,342.92	516.33	10,140.53	31,281.07
55 LANCASTER	22,210.39	261,874.72	71,345.51	20,823.89	0.00	376,254.51	384,387.76	14.34	1,380.81
56 LINCOLN	243,265.58	95,984.59	1,162,936.17	10,582.52	24,049.32	1,536,818.18	51,921.81	14,840.71	18,664.30
57 LOGAN	33,287.69	10,387.46	315,751.13	2,097.65	140.84	361,664.77	0.00	1,574.28	10.03
58 LOUP	15,484.61	6,609.04	322,059.27	2,890.72	1,376.54	348,420.18	0.00	1,104.99	0.00
59 MADISON	129,629.43	139,773.30	49,003.11	4,416.86	2,967.41	325,790.11	335.02	6,720.97	1,095.23
60 MCPHERSON	15,166.63	1,823.37	528,502.23	4,175.81	534.02	550,202.06	0.00	1,630.26	0.00
61 MERRICK	187,819.15	15,925.94	68,462.73	5,302.72	14,726.18	292,236.72	251.79	5,350.17	3,284.70
62 MORRILL	126,068.27	62,919.79	669,259.76	27,942.41	7,798.15	893,988.38	0.00	6,240.11	883.97
63 NANCE	78,736.37	73,013.48	107,036.57	6,023.21	1,083.51	265,893.14	0.00	4,371.48	3,475.81
64 NEMAH	12,547.41	169,302.02	49,900.23	4,304.84	0.00	236,054.50	0.00	4,684.30	318.49
65 NUCKOLLS	73,451.62	159,288.30	114,997.68	714.45	148.53	348,600.58	0.00	6,897.96	1,456.68
66 OTOE	5,907.58	270,877.08	68,740.17	2,145.34	2,531.19	350,201.36	0.00	6,506.11	0.00
67 PAWNEE	3,222.04	138,155.24	114,034.80	2,760.23	206.50	258,378.81	0.00	5,231.61	80.06
68 PERKINS	136,242.94	308,671.33	98,676.27	1,492.39	1,707.89	546,790.82	0.00	9,017.01	0.00
69 PHELPS	258,001.25	19,306.10	37,310.46	511.35	3,910.75	319,039.91	0.00	7,124.12	12,253.18
70 PIERCE	153,244.43	117,339.10	64,523.13	2,349.86	4,558.40	342,014.92	0.00	7,323.70	0.00
71 PLATTE	213,924.56	117,417.78	46,205.59	7,006.81	3,430.43	387,985.17	10,102.41	8,286.08	4,643.27
72 POLK	183,177.48	40,292.14	35,364.02	816.66	4,102.54	263,752.84	273.50	5,362.74	21.13
73 RED WILLOW	56,492.36	179,495.74	199,588.12	821.23	0.00	436,397.45	0.00	6,857.32	0.00
74 RICHARDSON	11,417.95	221,223.57	81,232.98	10,751.67	0.00	324,626.17	0.00	5,490.43	3,227.69
75 ROCK	52,519.94	3,910.32	554,360.47	11,650.61	4,766.58	627,207.92	0.00	3,263.96	3,632.95
76 SALINE	114,927.74	158,309.90	65,232.13	2,593.63	62.96	341,126.36	255.37	7,414.81	224.85
77 SARPY	5,944.82	52,662.54	12,059.21	2,355.90	631.93	73,654.40	73,709.50	1.48	1,018.34
78 SAUNDERS	112,211.63	242,606.64	52,131.32	8,578.62	187.86	415,716.07	420,887.26	8,930.27	15,074.03
79 SCOTTS BLUFF	165,174.31	24,536.35	193,501.47	17,732.65	1,583.05	402,527.83	385,922.67	10,290.10	11,716.05
80 SEWARD	144,946.84	115,689.60	59,611.40	5,157.53	1,894.70	327,300.07	87,848.97	6,542.41	0.00
81 SHERIDAN	69,882.50	145,814.91	1,264,292.57	74,140.59	272.13	1,554,402.70	0.00	6,459.73	0.94
82 SHERMAN	92,304.65	43,509.28	203,167.53	873.60	685.52	340,540.58	435.25	5,292.03	2.31
83 SIOUX	44,570.82	38,032.98	1,063,274.81	49,022.68	0.00	1,194,901.29	0.00	5,490.09	4,110.76
84 STANTON	37,918.36	155,488.40	55,093.33	5,218.97	2,503.15	256,222.21	0.00	4,858.51	1,555.44
85 THAYER	164,679.41	105,938.60	72,325.87	2,280.93	128.63	345,353.44	0.00	7,043.02	625.07
86 THOMAS	3,378.49	0.00	363,401.27	367.04	151.00	367,297.80	0.00	1,109.91	643.20
87 THURSTON	13,635.20	152,769.11	11,717.29	3,969.14	0.00	182,090.74	0.00	3,536.87	56,035.50
88 VALLEY	105,550.46	30,667.19	205,677.43	2,877.25	293.78	345,066.11	0.00	5,011.61	7,368.77
89 WASHINGTON	16,909.72	151,977.71	26,234.08	17,768.29	87.33	212,977.13	212,969.26	3,510.33	17.84
90 WAYNE	50,023.34	187,765.41	20,586.49	3,774.06	833.68	262,982.98	0.00	5,907.57	549.31
91 WEBSTER	68,837.59	117,523.46	157,947.55	4,875.97	632.08	349,816.65	408.45	6,831.39	1,882.46
92 WHEELER	62,986.83	5,230.08	290,064.52	2,030.11	517.10	360,828.64	0.00	1,916.53	539.32
93 YORK									

Table 20 2023 Record Counts (continued)

County Number & Name	Total Mineral Records	TOTAL TAXABLE RECORDS	EXEMPT Parcels	TIF Parcels	Parcels	Parcels	Acre
				Community Redev. w/Tax Incremental Financ.	Ag-Special Value Greenbelt	Game & Parks Wild Life In Lieu	Game & Parks Wild Life In Lieu
1 ADAMS	0	16,580	1,415	123	0	4	332.38
2 ANTELOPE	0	7,782	503	10	0	8	976.82
3 ARTHUR	0	1,133	4	0	0	0	0.00
4 BANNER	245	2,025	228	0	0	23	4,270.27
5 BLAINE	0	1,630	71	0	0	0	0.00
6 BOONE	0	6,154	307	29	0	1	0.00
7 BOX BUTTE	0	8,412	484	6	0	0	0.00
8 BOYD	0	3,751	183	0	0	3	230.24
9 BROWN	3	4,510	513	0	262	15	3,941.80
10 BUFFALO	231	24,156	1,512	120	879	6	154.12
11 BURT	0	7,031	455	2	0	0	0.00
12 BUTLER	4	8,737	722	72	0	2	316.95
13 CASS	19	20,809	1,995	431	4,992	11	47.81
14 CEDAR	0	9,197	370	9	0	4	379.61
15 CHASE	49	4,985	332	12	0	0	0.00
16 CHERRY	6	14,853	860	2	0	26	4,048.72
17 CHEYENNE	861	10,086	856	46	0	0	0.00
18 CLAY	0	7,484	386	0	0	26	1,476.72
19 COLFAX	0	8,414	520	2	0	0	0.00
20 CUMING	0	9,017	280	2	35	3	204.62
21 CUSTER	0	15,339	1,115	20	0	6	829.28
22 DAKOTA	0	13,892	527	230	0	1	40.00
23 DAWES	8	7,497	443	1	930	39	6,114.42
24 DAWSON	1	16,286	1,480	89	0	3	212.43
25 DEUEL	81	2,487	153	0	0	0	0.00
26 DIXON	1	6,002	558	69	0	4	636.70
27 DODGE	4	21,021	1,102	51	0	3	286.99
28 DOUGLAS	0	204,709	6,390	2,828	1,015	0	0.00
29 DUNDY	427	4,068	194	2	0	0	0.00
30 FILLMORE	0	6,977	324	4	0	7	893.32
31 FRANKLIN	20	5,044	575	0	0	1	312.59
32 FRONTIER	12	3,985	388	1	0	0	0.00
33 FURNAS	10	6,381	631	33	0	0	0.00
34 GAGE	0	16,612	1,344	94	4,452	6	0.00
35 GARDEN	41	4,632	103	0	116	0	0.00
36 GARFIELD	0	2,479	254	1	0	0	0.00
37 GOSPER	11	3,159	276	7	0	0	0.00
38 GRANT	0	1,738	143	0	0	11	655.84
39 GREELEY	0	3,283	351	1	0	0	0.00
40 HALL	0	28,013	1,321	527	0	2	117.38
41 HAMILTON	2	9,027	334	20	0	9	808.30
42 HARLAN	18	5,015	0	12	0	0	0.00
43 HAYES	11	2,502	90	0	0	2	98.42
44 HITCHCOCK	323	4,523	312	0	259	0	0.00
45 HOLT	0	12,604	476	5	0	7	898.39
46 HOOKER	0	1,872	148	0	0	0	0.00
47 HOWARD	0	5,706	445	20	8	3	580.00
48 JEFFERSON	0	7,765	391	14	0	26	2,501.45
49 JOHNSON	0	4,421	512	9	0	20	2,027.46
50 KEARNEY	2	6,105	283	22	0	0	0.00
51 KEITH	68	9,362	683	42	285	5	0.00
52 KEYA PAHA	0	2,523	166	0	0	7	1,325.01
53 KIMBALL	475	5,070	492	0	0	0	0.00
54 KNOX	0	11,206	1,252	3	7	18	2,038.79
55 LANCASTER	0	117,332	3,474	2,186	7,106	19	1,452.82
56 LINCOLN	16	22,695	1,597	64	326	14	4,018.29
57 LOGAN	14	1,550	34	0	0	0	0.00
58 LOUP	0	1,805	127	0	0	9	1,320.00
59 MADISON	0	18,339	1,340	187	7	9	1,051.23
60 MCPHERSON	0	1,627	42	0	0	0	0.00
61 MERRICK	5	7,321	882	47	8	3	275.45
62 MORRILL	92	7,351	520	8	0	5	575.97
63 NANCE	0	4,437	471	5	0	9	1,123.70
64 NEMAHA	0	6,236	431	957	0	13	1,001.20
65 NUCKOLLS	0	5,612	903	1	0	2	118.56
66 OTOE	0	11,731	1,021	17	0	1	80.00
67 PAWNEE	0	4,131	213	0	0	10	1,407.98
68 PERKINS	15	4,614	238	3	0	0	0.00
69 PHELPS	2	7,294	805	53	0	0	0.00
70 PIERCE	0	6,347	181	15	0	0	0.00
71 PLATTE	1	20,134	706	313	97	14	1,907.23
72 POLK	0	6,150	420	285	2	1	79.45
73 RED WILLOW	56	8,686	802	31	0	0	0.00
74 RICHARDSON	147	9,219	847	19	0	17	844.59
75 ROCK	0	3,160	247	0	0	11	1,047.00
76 SALINE	0	10,142	1,080	238	4	2	310.77
77 SARP	0	71,748	2,684	85	1,738	1	0.00
78 SAUNDERS	0	16,806	1,049	79	6,284	9	703.21
79 SCOTTS BLUFF	41	21,992	1,585	38	3,422	21	5,209.02
80 SEWARD	0	10,648	0	71	933	15	1,537.57
81 SHERIDAN	0	8,459	739	0	0	9	1,373.90
82 SHERMAN	0	3,855	538	3	2	0	0.00
83 SIOUX	2	4,500	305	0	0	13	2,292.67
84 STANTON	0	5,679	314	0	0	27	2,201.44
85 THAYER	0	6,131	525	3	0	16	1,290.36
86 THOMAS	32	1,777	74	0	0	0	0.00
87 THURSTON	0	4,487	1,368	15	0	0	0.00
88 VALLEY	0	4,510	492	106	0	0	0.00
89 WASHINGTON	1	14,099	612	47	4,530	0	0.00
90 WAYNE	0	6,546	375	69	0	1	160.00
91 WEBSTER	0	4,689	222	1	25	3	454.16
92 WHEELER	0	1,986	87	0	0	0	0.00
93 YORK	0	10,138	544	25	3	12	1,386.56
STATE TOTALS	3,357	1,122,014	63,146	9,942	37,727	578	69,979.96

Table 21A Public Power Districts In Lieu Of Taxes Paid in 2023

County Number & Name	City Occupation Tax	Fixed In Lieu Of	5% Gross Retail Sales	Total Public Power In Lieu Of Taxes	County Number & Name	City Occupation Tax	Fixed In Lieu Of	5% Gross Retail Sales	Total Public Power In Lieu Of Taxes
1 ADAMS	\$0.00	\$313.60	\$79,534.65	\$79,848.25	48 JEFFERSON	\$0.00	\$441.56	\$52,898.41	\$53,339.97
2 ANTELOPE	0.00	3,895.15	132,793.91	136,689.06	49 JOHNSON	0.00	208.50	42,136.99	42,345.49
3 ARTHUR	0.00	0.00	0.00	0.00	50 KEARNEY	0.00	398.94	144,489.71	144,888.65
4 BANNER	0.00	7.88	0.00	7.88	51 KEITH	0.00	11,229.90	358,446.84	369,676.74
5 BLAINE	0.00	0.00	8,130.64	8,130.64	52 KEYA PAHA	0.00	356.48	18,917.73	19,274.21
6 BOONE	0.00	5,155.78	394,413.11	399,568.89	53 KIMBALL	0.00	0.00	0.00	0.00
7 BOX BUTTE	0.00	309.07	0.00	309.07	54 KNOX	0.00	4,699.59	291,617.37	296,316.96
8 BOYD	0.00	2,712.40	43,158.58	45,870.98	55 LANCASTER	0.00	899.66	92,487.35	93,387.01
9 BROWN	0.00	3,231.67	137,044.18	140,275.85	56 LINCOLN	0.00	1,960.16	200,929.58	202,889.74
10 BUFFALO	0.00	10,215.33	2,798,180.18	2,808,395.51	57 LOGAN	0.00	0.00	18,458.72	18,458.72
11 BURT	0.00	3,257.74	175,697.23	178,954.97	58 LOUP	0.00	0.00	11,896.66	11,896.66
12 BUTLER	0.00	1,241.01	90,004.32	91,245.33	59 MADISON	0.00	14,449.94	1,631,788.21	1,646,238.15
13 CASS	0.00	8,489.02	666,349.90	674,838.92	60 MCPHERSON	0.00	0.00	0.00	0.00
14 CEDAR	0.00	5,629.23	155,677.59	161,306.82	61 MERRICK	0.00	6,083.20	234,928.47	241,011.67
15 CHASE	0.00	0.00	0.00	0.00	62 MORRILL	0.00	1,169.03	123,380.66	124,549.69
16 CHERRY	0.00	1,719.44	34,945.15	36,664.59	63 NANCE	0.00	6,445.84	125,202.35	131,648.19
17 CHEYENNE	0.00	64,970.75	0.00	64,970.75	64 NEMAHA	0.00	1,756.26	38,733.89	40,490.15
18 CLAY	0.00	3,126.06	129,619.45	132,745.51	65 NUCKOLLS	0.00	1,821.64	29,839.86	31,661.50
19 COLFAX	0.00	275.34	117,093.74	117,369.08	66 OTOE	0.00	9,293.44	3,938.03	13,231.47
20 CUMING	0.00	121.80	59,854.14	59,975.94	67 PAWNEE	0.00	2,518.86	90,968.89	93,487.75
21 CUSTER	0.00	262.52	75,044.99	75,307.51	68 PERKINS	0.00	1,188.79	148,930.58	150,119.37
22 DAKOTA	0.00	1,368.86	124,888.68	126,257.54	69 PHELPS	0.00	1,364.69	99,288.41	100,653.10
23 DAWES	0.00	13,157.52	324,247.88	337,405.40	70 PIERCE	0.00	428.87	133,664.83	134,093.70
24 DAWSON	0.00	6,052.81	76,099.11	82,151.92	71 PLATTE	0.00	9,798.99	1,716,154.44	1,725,953.43
25 DEUEL	0.00	654.98	29,101.74	29,756.72	72 POLK	0.00	1,170.80	121,999.26	123,170.06
26 DIXON	0.00	2,531.88	98,968.22	101,500.10	73 RED WILLOW	0.00	9,440.60	533,766.15	543,206.75
27 DODGE	0.00	7,490.78	213,151.29	220,642.07	74 RICHARDSON	0.00	4,383.22	94,299.61	98,682.83
28 DOUGLAS	322,775.10	640,355.34	27,678,155.98	28,641,286.42	75 ROCK	0.00	519.00	50,952.60	51,471.60
29 DUNDY	0.00	0.00	7,783.90	7,783.90	76 SALINE	0.00	22,627.19	1,358.87	23,986.06
30 FILLMORE	0.00	2,474.58	553,981.79	556,456.37	77 SARPY	0.00	31,612.40	1,548,474.18	1,580,086.58
31 FRANKLIN	0.00	703.40	20,403.34	21,106.74	78 SAUNDERS	0.00	5,819.48	361,226.82	367,046.30
32 FRONTIER	0.00	292.46	34,498.69	34,791.15	79 SCOTTS BLUFF	0.00	16,984.72	981,320.99	998,305.71
33 FURNAS	0.00	860.26	51,161.14	52,021.40	80 SEWARD	0.00	618.45	197,489.03	198,107.48
34 GAGE	0.00	9,308.40	314,157.32	323,465.72	81 SHERIDAN	0.00	3,286.38	183,767.92	187,054.30
35 GARDEN	0.00	918.02	63,473.23	64,391.25	82 SHERMAN	0.00	1,939.98	109,871.88	111,811.86
36 GARFIELD	0.00	14.28	0.00	14.28	83 SIOUX	0.00	17.65	0.00	17.65
37 GOSPER	0.00	1,246.70	44,931.11	46,177.81	84 STANTON	0.00	649.32	86,069.50	86,718.82
38 GRANT	0.00	0.00	0.00	0.00	85 THAYER	0.00	3,340.93	108,414.67	111,755.60
39 GREELEY	0.00	1,380.08	57,418.19	58,798.27	86 THOMAS	0.00	0.00	19,863.85	19,863.85
40 HALL	0.00	1,351.48	409,785.03	411,136.51	87 THURSTON	0.00	1,740.64	62,430.16	64,170.80
41 HAMILTON	0.00	4,899.52	545,576.37	550,475.89	88 VALLEY	0.00	1,961.14	0.00	1,961.14
42 HARLAN	0.00	82,274.32	53,563.07	135,837.39	89 WASHINGTON	0.00	8,153.82	688,858.06	697,011.88
43 HAYES	0.00	17,048.19	0.00	17,048.19	90 WAYNE	0.00	59.80	21,469.52	21,529.32
44 HITCHCOCK	0.00	314.00	59,758.26	60,072.26	91 WEBSTER	0.00	281.67	19,945.32	20,226.99
45 HOLT	0.00	6,270.59	497,826.81	504,097.40	92 WHEELER	0.00	1,907.62	19,090.34	20,997.96
46 HOOKER	0.00	0.00	0.00	0.00	93 YORK	0.00	7,678.68	806,565.60	814,244.28
47 HOWARD	\$0.00	\$3,025.59	\$49,668.75	\$52,694.34	State Totals	\$322,775.10	\$1,119,635.66	\$48,032,473.97	\$49,474,884.73

Table 21B Other In Lieu Of Taxes Paid in 2023

County Number & Name	Game & Parks Wild Life Presv. § 37-335	Housing Authorities § 71-1590	Hospital In Lieu Of § 77-211	Community Revelop. Auth. § 18-2137	Water Augmentation § 46-1701	Total Other In Lieu Of Tax Payments	County Number & Name	Game & Parks Wild Life Presv. § 37-335	Housing Authorities § 71-1590	Hospital In Lieu Of § 77-211	Community Revelop. Auth. § 18-2137	Water Augmentation § 46-1701	Total Other In Lieu Of Tax Payments
1 ADAMS	\$1,477.64	\$0.00	\$0.00	\$0.00	\$0.00	\$1,477.64	48 JEFFERSON	\$67,534.44	\$0.00	\$0.00	\$0.00	\$0.00	\$67,534.44
2 ANTELOPE	8,055.60	11,618.06	0.00	0.00	0.00	19,673.66	49 JOHNSON	62,827.32	6,177.01	0.00	0.00	0.00	69,004.33
3 ARTHUR	0.00	0.00	0.00	0.00	0.00	0.00	50 KEARNEY	0.00	0.00	0.00	0.00	0.00	0.00
4 BANNER	21,472.36	0.00	0.00	0.00	0.00	21,472.36	51 KEITH	0.00	0.00	0.00	0.00	0.00	0.00
5 BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	52 KEYA PAHA	8,126.90	0.00	0.00	0.00	0.00	8,126.90
6 BOONE	0.00	0.00	0.00	0.00	0.00	0.00	53 KIMBALL	0.00	0.00	0.00	0.00	0.00	0.00
7 BOX BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	54 KNOX	19,101.82	19,943.34	0.00	0.00	0.00	39,045.16
8 BOYD	2,066.84	3,276.32	0.00	0.00	0.00	5,343.16	55 LANCASTER	54,288.18	87,830.27	0.00	0.00	0.00	142,118.45
9 BROWN	29,079.94	6,872.12	0.00	0.00	0.00	35,952.06	56 LINCOLN	42,154.68	62,633.20	0.00	0.00	138,331.52	243,119.40
10 BUFFALO	1,619.14	0.00	0.00	0.00	0.00	1,619.14	57 LOGAN	0.00	0.00	0.00	0.00	0.00	0.00
11 BURT	0.00	10,625.83	0.00	0.00	0.00	10,625.83	58 LOUP	8,928.18	0.00	0.00	0.00	0.00	8,928.18
12 BUTLER	9,606.34	0.00	15,961.76	0.00	0.00	25,568.10	59 MADISON	28,891.82	0.00	0.00	0.00	0.00	28,891.82
13 CASS	9,751.24	26,332.90	0.00	0.00	0.00	36,084.14	60 MCPHERSON	0.00	0.00	0.00	0.00	0.00	0.00
14 CEDAR	6,082.98	0.00	0.00	0.00	0.00	6,082.98	61 MERRICK	2,887.36	0.00	0.00	0.00	0.00	2,887.36
15 CHASE	0.00	0.00	0.00	0.00	0.00	0.00	62 MORRILL	7,496.44	0.00	0.00	0.00	0.00	7,496.44
16 CHERRY	15,050.34	0.00	0.00	0.00	0.00	15,050.34	63 NANCE	25,767.26	5,628.05	0.00	0.00	0.00	31,395.31
17 CHEYENNE	0.00	0.00	0.00	0.00	0.00	0.00	64 NEMAHA	22,573.28	0.00	0.00	0.00	0.00	22,573.28
18 CLAY	55,651.12	0.00	0.00	0.00	0.00	55,651.12	65 NUCKOLLS	3,918.92	0.00	0.00	0.00	0.00	3,918.92
19 COLFAX	0.00	6,854.95	0.00	0.00	0.00	6,854.95	66 OTOE	2,129.30	0.00	0.00	0.00	0.00	2,129.30
20 CUMING	3,885.32	5,515.80	0.00	0.00	0.00	9,401.12	67 PAWNEE	28,771.02	0.00	0.00	0.00	0.00	28,771.02
21 CUSTER	9,123.02	31,227.68	0.00	0.00	0.00	40,350.70	68 PERKINS	0.00	5,780.83	0.00	0.00	0.00	5,780.83
22 DAKOTA	268.90	0.00	0.00	0.00	0.00	268.90	69 PHELPS	0.00	0.00	0.00	0.00	0.00	0.00
23 DAWES	42,990.28	0.00	0.00	0.00	0.00	42,990.28	70 PIERCE	0.00	0.00	0.00	0.00	0.00	0.00
24 DAWSON	3,234.42	0.00	2,408.13	4,046.09	0.00	9,688.64	71 PLATTE	65,443.14	30,208.56	0.00	0.00	0.00	95,651.70
25 DEUEL	0.00	8,830.40	0.00	0.00	0.00	8,830.40	72 POLK	4,331.62	0.00	0.00	0.00	0.00	4,331.62
26 DIXON	50,090.32	0.00	0.00	0.00	0.00	50,090.32	73 RED WILLOW	0.00	0.00	0.00	0.00	0.00	0.00
27 DODGE	3,842.34	71,788.10	0.00	0.00	0.00	75,630.44	74 RICHARDSON	12,740.28	480.00	0.00	0.00	0.00	13,220.28
28 DOUGLAS	0.00	0.00	0.00	0.00	0.00	0.00	75 ROCK	6,145.64	0.00	0.00	0.00	0.00	6,145.64
29 DUNDY	0.00	0.00	0.00	0.00	34,857.68	34,857.68	76 SALINE	9,820.06	0.00	0.00	0.00	0.00	9,820.06
30 FILLMORE	28,657.88	0.00	0.00	0.00	0.00	28,657.88	77 SARPY	63.63	15,214.56	0.00	0.00	0.00	15,278.19
31 FRANKLIN	5,330.25	0.00	0.00	0.00	0.00	5,330.25	78 SAUNDERS	26,499.04	0.00	0.00	0.00	0.00	26,499.04
32 FRONTIER	0.00	0.00	0.00	0.00	0.00	0.00	79 SCOTTS BLUFF	41,888.68	27,587.35	0.00	0.00	0.00	69,476.03
33 FURNAS	0.00	0.00	0.00	0.00	0.00	0.00	80 SEWARD	52,504.44	0.00	0.00	0.00	0.00	52,504.44
34 GAGE	7,576.26	0.00	0.00	0.00	0.00	7,576.26	81 SHERIDAN	6,814.16	4,248.54	0.00	0.00	0.00	11,062.70
35 GARDEN	0.00	0.00	0.00	0.00	0.00	0.00	82 SHERMAN	0.00	8,137.76	0.00	0.00	0.00	8,137.76
36 GARFIELD	0.00	0.00	0.00	0.00	0.00	0.00	83 SIOUX	12,529.54	0.00	0.00	0.00	0.00	12,529.54
37 GOSPER	0.00	0.00	0.00	0.00	3,262.53	3,262.53	84 STANTON	35,480.78	1,131.17	0.00	0.00	0.00	36,611.95
38 GRANT	909.26	0.00	0.00	0.00	0.00	909.26	85 THAYER	30,017.24	0.00	0.00	0.00	0.00	30,017.24
39 GREELEY	0.00	0.00	0.00	0.00	0.00	0.00	86 THOMAS	0.00	0.00	0.00	0.00	0.00	0.00
40 HALL	1,820.54	7,765.84	0.00	0.00	0.00	9,586.38	87 THURSTON	0.00	0.00	0.00	0.00	0.00	0.00
41 HAMILTON	32,383.94	0.00	0.00	0.00	0.00	32,383.94	88 VALLEY	0.00	34,163.55	0.00	0.00	0.00	34,163.55
42 HARLAN	0.00	0.00	0.00	0.00	280,376.00	280,376.00	89 WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00
43 HAYES	532.54	0.00	0.00	0.00	0.00	532.54	90 WAYNE	5,212.82	9,111.38	0.00	0.00	0.00	14,324.20
44 HITCHCOCK	0.00	0.00	0.00	0.00	0.00	0.00	91 WEBSTER	6,553.38	9,058.33	0.00	288.78	0.00	15,900.49
45 HOLT	10,235.72	0.00	0.00	0.00	0.00	10,235.72	92 WHEELER	0.00	0.00	0.00	0.00	0.00	0.00
46 HOOKER	0.00	0.00	0.00	0.00	0.00	0.00	93 YORK	23,493.00	0.00	0.00	0.00	0.00	23,493.00
47 HOWARD	\$13,238.62	\$0.00	\$0.00	\$0.00	\$0.00	\$13,238.62	State Totals	\$1,098,967.52	\$518,041.90	\$18,369.89	\$4,334.87	\$456,827.73	\$2,096,541.91

Table 22 History of Car Line & 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	3,181,017.30	1,066,424.24	4,247,441.54	976,986.57	989,783.42	1,966,769.99
2002	2,714,994.11	884,730.44	3,599,724.55	578,699.48	966,868.68	1,545,568.16
2003	2,704,070.34	807,854.63	3,511,924.97	1,019,600.09	933,443.99	1,953,044.08
2004	2,102,769.04	583,456.85	2,686,225.89	1,535,476.86	1,038,813.64	2,574,290.50
2005	2,647,522.80	610,883.53	3,258,406.33	1,378,753.98	1,308,883.85	2,687,637.83
2006	2,511,924.97	677,360.63	3,189,285.60	1,285,108.01	1,396,138.52	2,681,246.53
Refunds ⁴						(145,311.21)
2007	3,809,327.39	701,637.37	4,510,964.76	1,186,679.41	904,756.06	2,091,435.47
Refunds ⁴						(64,681.93)
2008	4,194,840.13	1,098,187.10	5,293,027.23	1,102,234.77	952,517.08	2,054,751.85
Refunds ⁴						(37,999.59)
2009	4,182,118.61	2,028,482.12	6,210,600.73	854,852.18	628,970.82	1,483,823.00
Refunds ⁴						(16,310.10)
2010	3,844,299.16	446,911.35	4,291,210.51	949,371.78	674,309.21	1,623,680.99
2011	3,875,701.44	814,860.37	4,690,561.81	630,109.04	538,420.33	1,168,529.37
2012	3,038,135.70	932,008.50	3,970,144.20	569,982.58	441,822.07	1,011,804.65
2013	2,602,128.07	847,576.29	3,449,704.36	947,235.34 ⁵	467,693.63	1,414,928.97
2014	2,642,754.70	724,956.51	3,367,711.21	434,851.62	279,848.03	714,699.65
2015	2,997,187.32	675,443.86	3,672,631.18	316,459.87	153,785.73	470,245.60
2016	2,550,092.67	2,158,737.22	4,708,829.89	328,753.93	266,397.05	595,150.98
2017	3,672,870.08	982,172.25	4,655,042.33	456,137.92	256,264.82	712,402.74
2018	3,091,432.40	496,597.44	3,588,029.84	481,162.15	264,621.17	745,783.32
2019	2,334,261.43	873,783.49	3,208,044.92	506,973.90	320,283.14	827,257.04
2020	2,607,875.60	1,041,716.05	3,649,591.65	438,646.11	308,218.36	746,864.47
2021	2,394,669.62	474,904.62	2,869,574.24	476,288.53	211,717.26	688,005.79
2022	2,122,099.28	557,458.19	2,679,557.47	668,421.52	144,930.87	813,352.39
2023	7					

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 Neb. Rev. Stat. § 77-684.

³ Air Carrier taxes are distributed to county's general fund based upon all taxes levied for the county vs. state, per Neb. Rev. Stat. § 77-1250.

⁴ Refunds due to air carrier litigation resulted in counties repaying a portion of air carrier taxes, per order of Tax Equalization and Review Commission in Case Nos. 11SA 001, 11SA 001, 11SA 003, 11SA 004, Atlantic Southeast Airlines, Inc. Appellant vs. Tax Commissioner.

⁵ 2013 air carrier tax included late payments from several prior tax years.

⁶ 2016 2nd half taxes for car line & air carrier includes personal property exempt taxes reimbursed by state, see Table 27 state property tax relief.

⁷ 2023 taxes for car line & air carrier are collected and distributed during 2024, therefore 2023 tax information is not available at this time.

**Table 23 History of School Adjusted Value, certified by the Property Tax Administrator
to Department of Education, pursuant to Neb. Rev. Stat. § 79-1016**

State Totals:

Year	Estimated Motor Vehicle	Total Unadjusted Value ⁵	Annual %chg Unadjust val	Adjustment Amount	Annual %chg Adjust amt	% Adjust Amount of Unadjusted Value	Total Adjusted Value ⁴	Annual %chg Adjust Value	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 & 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
2002		98,146,178,297	4.45%	5,230,423,368	17.38%	5.33%	103,376,601,641	5.04%	2003-2004
2003		104,037,825,887	6.00%	4,538,391,551	-13.23%	4.36%	108,576,217,454	5.03%	2004-2005
2004		109,087,789,731	4.85%	4,040,225,262	-10.98%	3.70%	113,128,015,006	4.19%	2005-2006
2005		116,180,480,993	6.50%	4,297,620,988	6.37%	3.70%	120,478,101,937	6.50%	2006-2007
2006 ²		125,072,949,290	7.65%	2,480,911,886	-42.27%	1.98%	127,553,861,186	5.87%	2007-2008
2007 ³		131,951,802,867	5.50%	-1,137,161,906	-145.84%	-0.86%	130,814,640,963	2.56%	2008-2009
2008		139,587,025,659	5.79%	-159,354,110	-85.99%	-0.11%	139,427,671,551	6.58%	2009-2010
2009		147,554,739,884	5.71%	565,321,432	-454.76%	0.38%	148,120,061,317	6.23%	2010-2011
2010		153,924,258,807	4.32%	670,209,397	18.55%	0.44%	154,594,468,204	4.37%	2011-2010
2011		160,479,323,453	4.26%	483,730,215	-27.82%	0.30%	160,963,053,668	4.12%	2012-2013
2012		169,810,562,240	5.81%	-583,460,028	-220.62%	-0.34%	169,227,102,212	5.13%	2013-2014
2013		184,278,678,675	8.52%	-819,806,126	40.51%	-0.44%	183,458,872,549	8.41%	2014-2015
2014		206,100,989,138	11.84%	358,301,163	-143.71%	0.17%	206,459,290,301	12.54%	2015-2016
2015		227,595,622,122	10.43%	253,916,162	-29.13%	0.11%	227,849,538,284	10.36%	2016-2017
2016		238,168,497,048	4.65%	1,530,210,746	502.64%	0.64%	239,698,707,794	5.20%	2017-2018
2017		245,025,989,683	2.88%	1,714,776,285	12.06%	0.70%	246,740,765,968	2.94%	2018-2019
2018		249,170,555,027	1.69%	1,871,849,079	9.16%	0.75%	251,042,404,105	1.74%	2019-2020
2019		254,466,642,014	2.13%	1,255,220,936	-32.94%	0.49%	255,721,862,950	1.86%	2020-2021
2020		260,090,407,686	2.21%	2,104,777,523	67.68%	0.81%	262,195,185,209	2.53%	2021-2022
2021		270,153,427,545	3.87%	1,487,002,009	-29.35%	0.55%	271,640,429,555	3.60%	2022-2023
2022		285,223,594,250	5.58%	3,329,208,367	123.89%	1.17%	288,552,802,602	6.23%	2023-2024
2023		317,811,533,810	11.43%	1,674,762,726	-49.69%	0.53%	319,486,296,536	10.72%	2024-2025

Notes:

¹ All years 1997 and prior, include estimated motor vehicle value; 1998 does not include motor vehicle value per LB 271 tax policy changes.

² Pursuant to 2006 Neb. Laws LB 968, the level of value for agricultural and horticultural land was changed to 75% of actual value for the 2006 school adjusted value used in 2007-2008 aid calculations, as the assessment level for tax purposes will change to 75% of actual value as of January 1, 2007.

³ Pursuant to 2008 Neb. Laws LB 988 the 2007 school adjusted valuations were recertified on April 29, 2007 to reflect adjustments of value to the midpoint of assessment level ranges, such that all real property was adjusted to 96% (instead of 100%), except agricultural and horticultural land was adjusted to 72% (instead of 75%).

⁴ Unadjusted Value, Adjustment Amount, & Total Adjusted Value reflect all "recertifications" to Dept.of Education for corrections, appeals, & recertifications pursuant to Neb.Rev. Stat. § 79-1016.

⁵ For years 2005 and prior, totals exclude duplication of value for elementary schools joined with Class VI high schools. Beginning year 2009 to current, totals exclude duplication of value for member schools of a Learning Community.

Table 24 Tax Equalization and Review Commission Levels of Value 2023

Cnty#/County Name	Residential Level of Value	Commercial Level of Value	Agricultural and Horticultural Land Not Subject to Special Valuation Level of Value	Special Value of Agricultural and Horticultural Land Subject to Special Value
1 Adams	93	96	69	
2 Antelope	98	100	70	
3 Arthur	100	100	71	
4 Banner	100	100	70	
5 Blaine	100	100	72	
6 Boone	95	99	70	
7 Box Butte	99	100	70	
8 Boyd	92	100	73	
9 Brown	94	100	NEI*	NEI*
10 Buffalo	93	98	75	75
11 Burt	95	96	73	
12 Butler	94	100	73	
13 Cass	92	96	75	75
14 Cedar	93	100	73	
15 Chase	98	100	70	
16 Cherry	96	97	73	
17 Cheyenne	92	92	70	
18 Clay	98	100	71	
19 Colfax	96	95	74	
20 Cuming	95	96	72	72
21 Custer	96	99	73	
22 Dakota	94	92	71	
23 Dawes	98	98	73	73
24 Dawson	93	100	71	71
25 Deuel	93	100	73	
26 Dixon	97	94	71	
27 Dodge	93	NEI*	73	
28 Douglas	94	93		72
29 Dundy	99	93	74	
30 Fillmore	95	94	74	
31 Franklin	92	100	73	
32 Frontier	97	100	72	
33 Furnas	98	100	73	
34 Gage	94	98	72	
35 Garden	95	100	72	72
36 Garfield	96	100	72	
37 Gosper	94	100	72	
38 Grant	96	100	75	
39 Greeley	94	100	74	
40 Hall	96	94	74	
41 Hamilton	94	98	71	
42 Harlan	96	100	73	
43 Hayes	94	100	71	

Table 24 Tax Equalization and Review Commission Levels of Value 2023

Cnty#/County Name	Residential Level of Value	Commercial Level of Value	Agricultural and Horticultural Land Not Subject to Special Valuation Level of Value	Special Value of Agricultural and Horticultural Land Subject to Special Value
44 Hitchcock	97	100	74	74
45 Holt	94	93	69	
46 Hooker	100	100	75	
47 Howard	95	98	73	
48 Jefferson	98	100	72	
49 Johnson	94	100	72	
50 Kearney	95	93	71	
51 Keith	92	93	72	72
52 Keya Paha	93	100	69	
53 Kimball	96	99	74	
54 Knox	94	96	71	
55 Lancaster	99	97	0	75
56 Lincoln	95	96	70	70
57 Logan	93	100	72	
58 Loup	96	100	75	
59 Madison	95	96	75	
60 McPherson	100	100	70	
61 Merrick	93	100	73	
62 Morrill	93	100	72	72
63 Nance	94	100	71	
64 Nemaha	97	100	71	
65 Nuckolls	99	100	75	
66 Otoe	93	100	73	
67 Pawnee	94	100	75	
68 Perkins	97	100	71	
69 Phelps	93	93	70	
70 Pierce	96	94	73	
71 Platte	95	97	74	74
72 Polk	94	100	74	
73 Red Willow	96	NEI*	69	
74 Richardson	94	100	72	
75 Rock	98	100	71	
76 Saline	94	98	71	
77 Sarpy	96	94	0	73
78 Saunders	92	97	71	71
79 Scotts Bluff	95	94	71	71
80 Seward	93	93	71	
81 Sheridan	100	100	69	
82 Sherman	96	100	69	
83 Sioux	100	100	72	
84 Stanton	98	100	74	
85 Thayer	97	100	73	
86 Thomas	93	100	74	
87 Thurston	95	100	70	
88 Valley	96	100	73	
89 Washington	93	94		75
90 Wayne	95	100	74	
91 Webster	100	100	74	
92 Wheeler	98	100	69	
93 York	97	99	70	

* NEI (Not Enough Information) represents a class of property with insufficient information to determine a level of value.

Table 25 2023 Documentary Stamp Tax Summary

County Number & Name	Total Transactions	Exempt Transactions	Net Taxable Transactions	Documentary Stamp Tax Collected	Collection Fee Retained by County	Net Amount Remitted to State
1 ADAMS	953	297	656	\$354,037.50	\$78,667.12	\$275,370.38
2 ANTELOPE	323	145	178	129,471.75	28,768.62	100,703.13
3 ARTHUR	17	7	10	2,416.50	536.95	1,879.55
4 BANNER	55	35	20	25,128.00	5,583.44	19,544.56
5 BLAINE	23	10	13	24,135.75	5,362.96	18,772.79
6 BOONE	346	157	189	162,810.00	36,176.37	126,633.63
7 BOX BUTTE	443	172	271	138,597.75	30,796.43	107,801.32
8 BOYD	0	0	0	38,189.25	8,485.64	29,703.61
9 BROWN	196	71	125	75,550.50	16,787.32	58,763.18
10 BUFFALO	1,327	437	890	685,017.00	152,210.77	532,806.23
11 BURT	455	235	220	107,678.25	23,926.09	83,752.16
12 BUTLER	493	227	266	143,277.75	31,836.32	111,441.43
13 CASS	1,221	542	679	467,703.00	103,923.62	363,779.38
14 CEDAR	482	219	263	194,033.25	43,114.18	150,919.07
15 CHASE	243	100	143	130,377.60	28,969.89	101,407.71
16 CHERRY	261	113	148	168,234.75	37,381.76	130,852.99
17 CHEYENNE	676	326	350	120,028.50	26,670.32	93,358.18
18 CLAY	459	217	242	187,382.25	41,636.33	145,745.92
19 COLFAX	362	182	180	102,757.50	22,832.72	79,924.78
20 CUMING	464	220	244	138,224.25	30,713.43	107,510.82
21 CUSTER	612	249	363	204,270.75	45,388.98	158,881.77
22 DAKOTA	557	247	310	199,824.75	44,401.06	155,423.69
23 DAWES	372	159	213	88,409.25	19,644.55	68,764.70
24 DAWSON	801	274	527	387,780.75	86,164.88	301,615.87
25 DEUEL	165	95	70	36,132.75	8,028.70	28,104.05
26 DIXON	404	215	189	96,768.00	21,501.82	75,266.18
27 DODGE	1,161	420	741	484,098.75	107,566.73	376,532.02
28 DOUGLAS	19,801	5,626	14,175	10,475,529.75	2,327,662.73	8,147,867.02
29 DUNDY	156	56	100	82,560.75	18,345.00	64,215.75
30 FILLMORE	382	176	206	156,096.00	34,684.53	121,411.47
31 FRANKLIN	233	125	108	39,667.50	8,814.11	30,853.39
32 FRONTIER	213	112	101	75,051.00	16,676.33	58,374.67
33 FURNAS	296	135	161	53,307.00	11,844.83	41,462.17
34 GAGE	1,041	400	641	346,515.75	76,995.80	269,519.95
35 GARDEN	152	72	80	28,712.25	6,379.86	22,332.39
36 GARFIELD	112	51	61	27,330.75	6,072.89	21,257.86
37 GOSPER	143	63	80	51,741.00	11,496.85	40,244.15
38 GRANT	50	20	30	15,072.75	3,349.16	11,723.59
39 GREELEY	151	74	77	45,641.25	10,141.50	35,499.75
40 HALL	1,996	493	1,503	724,257.00	160,929.91	563,327.09
41 HAMILTON	549	214	335	436,185.00	96,920.29	339,264.71
42 HARLAN	258	108	150	68,076.00	15,126.48	52,949.52
43 HAYES	113	54	59	44,649.00	9,921.00	34,728.00
44 HITCHCOCK	218	93	125	44,948.25	9,987.52	34,960.73
45 HOLT	618	280	338	211,295.25	46,949.82	164,345.43
46 HOOKER	56	26	30	34,296.75	7,620.74	26,676.01
47 HOWARD	378	193	185	109,282.50	24,282.58	84,999.92
48 JEFFERSON	432	167	265	107,050.50	23,786.63	83,263.87
49 JOHNSON	256	116	140	70,515.00	15,668.41	54,846.59
50 KEARNEY	397	171	226	157,371.75	34,968.00	122,403.75
51 KEITH	572	225	347	218,718.00	48,599.13	170,118.87
52 KEYA PAHA	66	31	35	29,340.00	6,519.35	22,820.65
53 KIMBALL	287	146	141	74,835.00	16,628.33	58,206.67
54 KNOX	605	299	306	187,033.50	41,558.85	145,474.65
55 LANCASTER	8,348	2,480	5,868	4,560,133.50	1,013,261.68	3,546,871.82

Table 25 2023 Documentary Stamp Tax Summary

County Number & Name	Total Transactions	Exempt Transactions	Net Taxable Transactions	Documentary Stamp Tax Collected	Collection Fee Retained by County	Net Amount Remitted to State
56 LINCOLN	1,224	451	773	488,135.25	108,463.66	379,671.59
57 LOGAN	45	24	21	15,144.75	3,365.17	11,779.58
58 LOUP	66	30	36	9,405.00	2,089.80	7,315.20
59 MADISON	1,157	403	754	510,972.75	113,538.15	397,434.60
60 MCPHERSON	30	22	8	4,520.25	1,004.41	3,515.84
61 MERRICK	473	206	267	164,547.00	36,562.32	127,984.68
62 MORRILL	287	133	154	66,354.75	14,744.04	51,610.71
63 NANCE	0	0	0	43,533.00	9,673.03	33,859.97
64 NEMAHA	477	213	264	89,244.00	19,830.00	69,414.00
65 NUCKOLLS	284	134	150	86,305.50	19,177.08	67,128.42
66 OTOE	672	305	367	210,339.00	46,737.32	163,601.68
67 PAWNEE	258	132	126	36,407.25	8,089.70	28,317.55
68 PERKINS	213	106	107	57,694.50	12,819.72	44,874.78
69 PHELPS	484	195	289	185,125.50	41,134.90	143,990.60
70 PIERCE	362	184	178	141,331.50	31,403.87	109,927.63
71 PLATTE	1,198	441	757	496,973.25	110,427.47	386,545.78
72 POLK	294	136	158	105,059.25	23,344.18	81,715.07
73 RED WILLOW	461	179	282	107,410.50	23,866.61	83,543.89
74 RICHARDSON	527	223	304	161,172.00	35,812.42	125,359.58
75 ROCK	119	52	67	85,443.75	18,985.61	66,458.14
76 SALINE	559	253	306	158,514.75	35,221.97	123,292.78
77 SARPY	5,516	1,518	3,998	3,749,474.25	833,133.17	2,916,341.08
78 SAUNDERS	1,116	463	653	511,254.00	113,600.63	397,653.37
79 SCOTTS BLUFF	1,134	379	755	352,714.50	78,373.17	274,341.33
80 SEWARD	617	244	373	312,603.75	69,460.55	243,143.20
81 SHERIDAN	250	106	144	67,050.00	14,898.52	52,151.48
82 SHERMAN	181	75	106	51,944.63	11,542.10	40,402.53
83 SIOUX	173	98	75	48,645.00	10,808.92	37,836.08
84 STANTON	369	224	145	111,258.00	24,721.52	86,536.48
85 THAYER	383	167	216	116,295.75	25,840.92	90,454.83
86 THOMAS	36	16	20	9,222.75	2,049.29	7,173.46
87 THURSTON	249	150	99	51,666.75	11,480.35	40,186.40
88 VALLEY	243	104	139	61,152.76	13,588.15	47,564.61
89 WASHINGTON	722	310	412	342,054.00	76,004.40	266,049.60
90 WAYNE	334	170	164	127,159.25	28,254.78	98,904.47
91 WEBSTER	320	149	171	94,977.00	21,103.89	73,873.11
92 WHEELER	231	195	36	10,665.00	2,369.76	8,295.24
93 YORK	723	329	394	278,118.00	61,797.83	216,320.17
STATE TOTALS	72,537	25,896	46,641	\$32,887,437.74	\$7,307,588.69	\$25,579,849.05

Table 26A 2022 vs. 2023 Homestead Exemptions & Tax Reimbursed

County Number & Name	2022 # of Exemptions	2022 Exempt Value	2022 Tax Loss Reimbursed	2023 # of Exemptions	2023 Exempt Value	2023 Tax Loss Reimbursed	2022 vs. 2023 Net Change #of Exempt.	2022 vs. 2023 Net Change Exempt Value	2022 vs. 2023 Net Change Tax Loss	2022 vs. 2023 %Change Tax Loss
1 ADAMS	1,042	\$104,408,248	\$2,269,454.30	1,073	\$121,133,451	\$2,437,145.64	31	\$16,725,203	\$167,691.34	7.39%
2 ANTELOPE	263	16,870,270	292,298.32	290	21,814,760	359,464.36	27	4,944,490	67,166.04	22.98%
3 ARTHUR	20	848,186	11,750.72	15	624,961	8,800.92	-5	-223,225	-2,949.80	-25.10%
4 BANNER	27	1,594,100	23,977.78	19	1,137,276	16,724.90	-8	-456,824	-7,252.88	-30.25%
5 BLAINE	20	551,756	6,856.90	19	614,737	6,835.90	-1	62,981	-21.00	-0.31%
6 BOONE	213	16,340,155	195,973.36	213	20,000,680	228,579.50	0	3,660,525	32,606.14	16.64%
7 BOX BUTTE	392	27,735,774	515,417.96	400	33,212,911	608,423.42	8	5,477,137	93,005.46	18.04%
8 BOYD	95	3,658,295	54,936.76	89	3,478,050	55,704.68	-6	-180,245	767.92	1.40%
9 BROWN	157	9,864,296	140,892.26	162	11,174,977	165,117.78	5	1,310,681	24,225.52	17.19%
10 BUFFALO	1,233	166,878,911	3,049,003.80	1,318	201,414,046	3,565,182.82	85	34,535,135	516,179.02	16.93%
11 BURT	348	21,488,917	449,387.16	356	28,858,788	545,794.62	8	7,369,871	96,407.46	21.45%
12 BUTLER	308	22,514,225	339,198.56	313	27,272,140	402,214.92	5	4,757,915	63,016.36	18.58%
13 CASS	842	118,559,048	2,240,813.58	900	131,940,950	2,473,863.44	58	13,381,902	233,049.86	10.40%
14 CEDAR	338	23,964,590	369,748.32	334	25,638,775	383,392.30	-4	1,674,185	13,643.98	3.69%
15 CHASE	150	11,798,179	181,684.94	163	13,807,503	197,897.28	13	2,009,324	16,212.34	8.92%
16 CHERRY	177	12,736,066	149,971.38	185	14,664,222	160,446.84	8	1,928,156	10,475.46	6.98%
17 CHEYENNE	442	30,865,864	669,234.94	502	37,677,686	802,110.80	60	6,811,822	132,875.86	19.85%
18 CLAY	233	15,658,520	283,918.02	250	20,456,970	353,757.18	17	4,798,450	69,839.16	24.60%
19 COLFAX	264	22,664,840	389,791.72	294	34,133,827	569,529.66	30	11,468,987	179,737.34	46.11%
20 CUMING	324	27,727,680	366,961.46	328	32,940,575	405,393.52	4	5,212,895	38,432.06	10.47%
21 CUSTER	535	34,813,907	561,325.58	534	38,300,450	563,825.80	-1	3,486,543	2,500.22	0.45%
22 DAKOTA	420	43,617,864	831,652.52	439	53,272,515	939,165.30	19	9,654,651	107,512.78	12.93%
23 DAWES	297	23,060,237	426,398.04	304	25,071,077	456,109.60	7	2,010,840	29,711.56	6.97%
24 DAWSON	666	53,754,105	1,053,524.60	702	66,976,177	1,247,476.34	36	13,222,072	193,951.74	18.41%
25 DEUEL	116	6,334,199	112,563.84	130	7,853,941	133,294.58	14	1,519,742	20,730.74	18.42%
26 DIXON	213	13,978,042	235,860.38	216	16,554,738	253,289.62	3	2,576,696	17,429.24	7.39%
27 DODGE	1,231	139,664,931	2,551,549.82	1,287	169,401,336	2,958,580.24	56	29,736,405	407,030.42	15.95%
28 DOUGLAS	10,579	1,499,506,911	34,109,105.48	11,369	1,855,117,319	40,914,046.28	790	355,610,408	6,804,940.80	19.95%
29 DUNDY	58	2,158,042	27,672.84	64	3,840,014	47,938.44	6	1,681,972	20,265.60	73.23%
30 FILLMORE	209	14,239,625	237,397.34	202	14,878,000	242,045.74	-7	638,375	4,648.40	1.96%
31 FRANKLIN	151	6,463,936	115,504.90	186	9,144,265	151,286.04	35	2,680,329	35,781.14	30.98%
32 FRONTIER	123	8,130,245	127,061.22	123	9,680,135	143,403.96	0	1,549,890	16,342.74	12.86%
33 FURNAS	176	8,028,650	147,336.80	201	12,209,880	211,759.82	25	4,181,230	64,423.02	43.73%
34 GAGE	954	78,359,450	1,464,215.66	946	91,191,335	1,608,020.90	-8	12,831,885	143,805.24	9.82%
35 GARDEN	104	4,952,628	61,502.60	113	5,762,699	71,012.08	9	810,071	9,509.48	15.46%
36 GARFIELD	104	7,829,660	154,131.18	108	9,710,716	192,334.30	4	1,881,056	38,203.12	24.79%
37 GOSPER	78	9,313,327	119,572.96	86	12,183,505	142,688.94	8	2,870,178	23,115.98	19.33%
38 GRANT	29	766,174	9,015.94	31	954,632	10,120.58	2	188,458	1,104.64	12.25%
39 GREELEY	104	6,721,695	120,168.66	108	7,021,504	122,986.66	4	299,809	2,818.00	2.35%
40 HALL	1,604	183,857,202	3,752,132.02	1,724	236,883,950	4,412,430.16	120	53,026,748	660,298.14	17.60%
41 HAMILTON	314	33,597,455	499,942.52	316	36,031,110	503,735.72	2	2,433,655	3,793.20	0.76%
42 HARLAN	146	10,340,607	173,548.68	157	13,477,531	215,983.64	11	3,136,924	42,434.96	24.45%
43 HAYES	20	937,606	12,430.90	20	1,179,639	15,197.82	0	242,033	2,766.92	22.26%
44 HITCHCOCK	145	7,332,370	118,140.82	157	9,255,164	144,549.80	12	1,922,794	26,408.98	22.35%
45 HOLT	423	25,293,189	429,246.72	439	29,736,770	503,605.62	16	4,443,581	74,358.90	17.32%
46 HOOKER	40	1,670,231	18,533.62	46	1,936,797	19,826.32	6	266,566	1,292.70	6.97%
47 HOWARD	302	31,207,467	499,628.28	303	34,697,423	527,516.06	1	3,489,956	27,887.78	5.58%
48 JEFFERSON	399	21,181,463	426,035.10	416	23,099,296	441,382.70	17	1,917,833	15,347.60	3.60%
49 JOHNSON	174	11,088,330	201,693.74	165	12,195,599	216,914.82	-9	1,107,269	15,221.08	7.55%
50 KEARNEY	212	23,644,040	414,575.40	231	28,757,195	484,845.30	19	5,113,155	70,269.90	16.95%

Table 26A 2022 vs. 2023 Homestead Exemptions & Tax Reimbursed (continued)

County Number & Name	2022 # of Exemptions	2022 Exempt Value	2022 Tax Loss Reimbursed	2023 # of Exemptions	2023 Exempt Value	2023 Tax Loss Reimbursed	2022 vs. 2023 Net Change #of Exempt.	2022 vs. 2023 Net Change Exempt Value	2022 vs. 2023 Net Change Tax Loss	2022 vs. 2023 %Change Tax Loss
51 KEITH	402	38,629,385	587,800.54	442	50,645,225	694,160.56	40	12,015,840	106,360.02	18.09%
52 KEYA PAHA	27	1,497,515	16,407.78	29	1,798,105	17,000.96	2	300,590	593.18	3.62%
53 KIMBALL	173	11,017,255	223,794.44	190	14,799,880	279,990.06	17	3,782,625	56,195.62	25.11%
54 KNOX	393	22,021,345	349,731.56	407	26,145,260	397,115.14	14	4,123,915	47,383.58	13.55%
55 LANCASTER	6,403	961,093,668	18,799,523.06	7,251	1,365,250,713	23,910,610.14	848	404,157,045	5,111,087.08	27.19%
56 LINCOLN	1,176	106,238,385	2,039,206.56	1,236	130,287,951	2,363,188.92	60	24,049,566	323,982.36	15.89%
57 LOGAN	45	2,153,601	32,048.88	47	2,096,340	30,575.00	2	-57,261	-1,473.88	-4.60%
58 LOUP	22	1,330,750	16,982.62	27	2,070,820	24,728.82	5	740,070	7,746.20	45.61%
59 MADISON	963	111,999,225	2,125,652.26	1,052	138,918,623	2,486,486.40	89	26,919,398	360,834.14	16.98%
60 MCPHERSON	19	887,741	9,392.52	18	1,057,418	11,731.04	-1	169,677	2,338.52	24.90%
61 MERRICK	334	33,614,892	521,384.82	342	36,160,165	506,217.40	8	2,545,273	-15,167.42	-2.91%
62 MORRILL	122	11,338,253	225,008.70	247	15,520,762	281,093.74	125	4,182,509	56,085.04	24.93%
63 NANCE	124	8,377,835	149,489.00	150	10,980,095	184,440.14	26	2,602,260	34,951.14	23.38%
64 NEMAHA	252	15,938,573	292,732.04	273	20,411,745	340,627.82	21	4,473,172	47,895.78	16.36%
65 NUCKOLLS	224	8,411,545	150,614.88	236	9,943,440	176,924.58	12	1,531,895	26,309.70	17.47%
66 OTOE	556	49,103,264	993,686.04	581	64,954,412	1,175,367.20	25	15,851,148	181,681.16	18.28%
67 PAWNEE	130	5,549,904	89,418.08	139	6,565,610	103,812.66	9	1,015,706	14,394.58	16.10%
68 PERKINS	106	7,961,034	116,501.26	114	9,606,664	126,092.66	8	1,645,630	9,591.40	8.23%
69 PHELPS	270	27,072,185	467,126.26	287	31,434,434	515,906.86	17	4,362,249	48,780.60	10.44%
70 PIERCE	277	25,560,425	425,842.66	287	29,578,845	459,595.74	10	4,018,420	33,753.08	7.93%
71 PLATTE	883	115,247,320	1,984,393.64	982	148,390,150	2,487,237.04	99	33,142,830	502,843.40	25.34%
72 POLK	228	17,960,010	274,509.68	241	23,527,645	345,416.94	13	5,567,635	70,907.26	25.83%
73 RED WILLOW	429	33,945,708	591,349.48	439	38,947,757	643,958.72	10	5,002,049	52,609.24	8.90%
74 RICHARDSON	421	16,835,727	324,130.38	429	20,105,684	331,337.46	8	3,269,957	7,207.08	2.22%
75 ROCK	49	1,998,210	29,359.30	58	2,639,553	38,613.26	9	641,343	9,253.96	31.52%
76 SALINE	408	33,426,355	610,816.14	434	42,060,655	727,372.88	26	8,634,300	116,556.74	19.08%
77 SARPY	3,741	762,439,465	17,441,577.70	4,232	979,587,662	21,562,377.24	491	217,148,197	4,120,799.54	23.63%
78 SAUNDERS	755	99,515,883	1,766,340.24	803	123,538,299	2,070,240.54	48	24,022,416	303,900.30	17.21%
79 SCOTTS BLUFF	1,521	126,141,381	2,673,111.38	1,600	153,220,827	3,074,847.80	79	27,079,446	401,736.42	15.03%
80 SEWARD	455	54,438,751	889,433.80	505	71,909,368	1,089,969.46	50	17,470,617	200,535.66	22.55%
81 SHERIDAN	224	11,553,613	209,025.54	253	16,028,206	264,447.44	29	4,474,593	55,421.90	26.51%
82 SHERMAN	174	11,523,763	180,351.34	187	13,536,585	208,437.70	13	2,012,822	28,086.36	15.57%
83 SIOUX	37	1,614,593	21,294.16	43	1,958,564	25,377.42	6	343,971	4,083.26	19.18%
84 STANTON	227	22,357,835	375,312.94	233	26,251,560	422,052.28	6	3,893,725	46,739.34	12.45%
85 THAYER	279	13,521,913	183,597.20	278	15,605,155	202,487.92	-1	2,083,242	18,890.72	10.29%
86 THOMAS	35	2,157,657	25,502.72	33	2,094,787	23,768.18	-2	-62,870	-1,734.54	-6.80%
87 THURSTON	110	6,039,575	120,303.36	112	7,657,315	141,202.54	2	1,617,740	20,899.18	17.37%
88 VALLEY	212	13,800,440	260,232.42	218	14,598,005	268,591.00	6	797,565	8,358.58	3.21%
89 WASHINGTON	585	90,379,127	1,695,145.46	617	110,890,917	1,845,358.64	32	20,511,790	150,213.18	8.86%
90 WAYNE	189	16,823,253	286,917.90	202	20,861,985	343,558.18	13	4,038,732	56,640.28	19.74%
91 WEBSTER	163	8,015,095	143,736.78	163	10,034,975	162,869.72	0	2,019,880	19,132.94	13.31%
92 WHEELER	26	1,468,395	16,388.64	27	1,768,912	19,144.10	1	300,517	2,755.46	16.81%
93 YORK	395	33,337,871	584,204.86	431	38,004,049	631,717.02	36	4,666,178	47,512.16	8.13%
STATE TOTALS	50,378	\$5,912,910,228	\$119,332,119.42	54,221	\$7,469,817,119	\$142,657,802.38	3,843	1,556,906,891	23,325,682.96	19.55%

General Notes:

- The qualification for homestead exemption in assessment/tax year 2023 relies on income data from 2022 (and 2022 relies on income data from 2021).
- The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to deaths, moves, and sales occurring from the time applications were submitted from the county assessors to the Dept. of Revenue (between February 1 and August 1, 2023)

Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2023.

Table 26B 2022 & 2023 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied

County Number & Name		2022 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2022 Total Property Taxes Levied	2022 % Tax Reimb. of Taxes Levied	2023 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2023 Total Property Taxes Levied	2023 % Tax Reimb. of Taxes Levied
1	ADAMS	\$2,269,454.30	\$75,270,636.06	3.02%	\$2,437,145.64	\$75,836,628.96	3.21%
2	ANTELOPE	292,298.32	32,227,006.65	0.91%	359,464.36	33,492,615.27	1.07%
3	ARTHUR	11,750.72	3,206,713.92	0.37%	8,800.92	3,240,891.66	0.27%
4	BANNER	23,977.78	4,191,874.56	0.57%	16,724.90	4,357,506.00	0.38%
5	BLAINE	6,856.90	3,360,110.85	0.20%	6,835.90	3,329,181.18	0.21%
6	BOONE	195,973.36	23,532,161.54	0.83%	228,579.50	24,158,636.80	0.95%
7	BOX BUTTE	515,417.96	26,742,816.90	1.93%	608,423.42	27,434,701.90	2.22%
8	BOYD	54,936.76	7,098,813.90	0.77%	55,704.68	7,343,226.24	0.76%
9	BROWN	140,892.26	12,180,205.32	1.16%	165,117.78	12,528,216.92	1.32%
10	BUFFALO	3,049,003.80	116,314,983.74	2.62%	3,565,182.82	124,151,294.48	2.87%
11	BURT	449,387.16	29,436,710.48	1.53%	545,794.62	30,771,353.42	1.77%
12	BUTLER	339,198.56	32,339,909.72	1.05%	402,214.92	34,636,075.14	1.16%
13	CASS	2,240,813.58	77,825,105.23	2.88%	2,473,863.44	78,357,788.61	3.16%
14	CEDAR	369,748.32	31,795,118.80	1.16%	383,392.30	32,401,672.06	1.18%
15	CHASE	181,684.94	16,120,257.26	1.13%	197,897.28	16,239,668.18	1.22%
16	CHERRY	149,971.38	23,274,616.82	0.64%	160,446.84	23,263,452.42	0.69%
17	CHEYENNE	669,234.94	27,091,069.08	2.47%	802,110.80	28,155,652.20	2.85%
18	CLAY	283,918.02	29,013,118.06	0.98%	353,757.18	29,596,863.84	1.20%
19	COLFAX	389,791.72	30,483,182.78	1.28%	569,529.06	32,921,227.66	1.73%
20	CUMING	366,961.46	32,321,841.04	1.14%	405,393.52	33,035,073.56	1.23%
21	CUSTER	561,325.58	45,398,838.88	1.24%	563,825.80	43,799,507.96	1.29%
22	DAKOTA	831,652.52	38,529,715.58	2.16%	939,165.30	38,623,714.66	2.43%
23	DAWES	426,398.04	17,499,485.78	2.44%	456,109.60	18,522,466.06	2.46%
24	DAWSON	1,053,524.60	59,582,807.96	1.77%	1,247,476.34	62,180,294.60	2.01%
25	DEUEL	112,563.84	6,410,599.82	1.76%	133,294.58	6,519,846.92	2.04%
26	DIXON	235,860.38	20,680,848.38	1.14%	253,289.62	22,042,971.14	1.15%
27	DODGE	2,551,549.82	81,095,862.22	3.15%	2,958,580.24	86,014,375.98	3.44%
28	DOUGLAS	34,109,105.48	1,329,015,921.97	2.57%	40,914,046.28	1,433,294,489.48	2.85%
29	DUNDY	27,672.84	9,555,554.90	0.29%	47,938.44	10,148,855.46	0.47%
30	FILLMORE	237,397.34	28,635,337.94	0.83%	242,045.74	28,609,507.73	0.85%
31	FRANKLIN	115,504.90	14,420,527.38	0.80%	151,286.04	14,790,956.90	1.02%
32	FRONTIER	127,061.22	11,944,016.18	1.06%	143,403.96	12,891,592.76	1.11%
33	FURNAS	147,336.80	14,822,013.60	0.99%	211,759.82	15,624,867.88	1.36%
34	GAGE	1,464,215.66	56,711,493.26	2.58%	1,608,020.90	58,479,764.04	2.75%
35	GARDEN	61,502.60	8,742,748.62	0.70%	71,012.08	9,015,808.90	0.79%
36	GARFIELD	154,131.18	7,352,694.96	2.10%	192,334.30	7,876,983.54	2.44%
37	GOSPER	119,572.96	11,210,314.58	1.07%	142,688.94	11,373,765.73	1.25%
38	GRANT	9,015.94	3,052,212.46	0.30%	10,120.58	3,000,522.32	0.34%
39	GREELEY	120,168.66	12,381,494.12	0.97%	122,986.66	12,593,901.62	0.98%
40	HALL	3,752,132.02	118,910,243.91	3.16%	4,412,430.16	122,538,331.20	3.60%
41	HAMILTON	499,942.52	38,501,780.35	1.30%	503,735.72	38,475,128.72	1.31%
42	HARLAN	173,548.68	14,093,298.46	1.23%	215,983.64	15,588,464.94	1.39%
43	HAYES	12,430.90	6,272,854.60	0.20%	15,197.82	6,260,947.18	0.24%
44	HITCHCOCK	118,140.82	10,176,707.20	1.16%	144,549.80	10,565,193.66	1.37%
45	HOLT	429,246.72	40,911,945.18	1.05%	503,605.62	43,153,276.76	1.17%
46	HOOKER	18,533.62	3,262,418.14	0.57%	19,826.32	3,434,619.10	0.58%
47	HOWARD	499,628.28	20,623,011.87	2.42%	527,516.06	21,118,898.06	2.50%
48	JEFFERSON	426,035.10	29,427,166.06	1.45%	441,382.70	29,864,512.78	1.48%
49	JOHNSON	201,693.74	15,056,908.46	1.34%	216,914.82	15,338,804.60	1.41%
50	KEARNEY	414,575.40	27,682,625.22	1.50%	484,845.30	28,981,734.62	1.67%
51	KEITH	587,800.54	27,233,568.98	2.16%	694,160.56	27,506,755.64	2.52%
52	KEYA PAHA	16,407.78	3,887,641.08	0.42%	17,000.96	4,086,535.12	0.42%
53	KIMBALL	223,794.44	12,707,521.30	1.76%	279,990.06	12,982,108.72	2.16%
54	KNOX	349,731.56	29,111,219.79	1.20%	397,115.14	29,654,457.64	1.34%
55	LANCASTER	18,799,523.06	657,836,614.04	2.86%	23,910,610.14	718,033,204.83	3.33%

Table 26B 2022 & 2023 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied (cont'd)

County Number & Name	2022 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2022 Total Property Taxes Levied	2022 % Tax Reimb. of Taxes Levied	2023 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2023 Total Property Taxes Levied	2023 % Tax Reimb. of Taxes Levied
56 LINCOLN	2,039,206.56	90,213,865.08	2.26%	2,363,188.92	92,414,440.82	2.56%
57 LOGAN	32,048.88	4,353,716.24	0.74%	30,575.00	4,282,976.54	0.71%
58 LOUP	16,982.62	3,554,194.40	0.48%	24,728.82	3,685,983.98	0.67%
59 MADISON	2,125,652.26	80,554,669.12	2.64%	2,486,486.40	83,168,826.38	2.99%
60 MCPHERSON	9,392.52	3,605,267.06	0.26%	11,731.04	3,913,640.18	0.30%
61 MERRICK	521,384.82	25,286,179.38	2.06%	506,217.40	25,029,630.62	2.02%
62 MORRILL	225,008.70	19,424,863.02	1.16%	281,093.74	19,905,619.98	1.41%
63 NANCE	149,489.00	14,933,512.78	1.00%	184,440.14	15,056,928.90	1.22%
64 NEMAHA	292,732.04	18,227,602.62	1.61%	340,627.82	18,787,570.14	1.81%
65 NUCKOLLS	150,614.88	15,103,498.56	1.00%	176,924.58	15,412,339.04	1.15%
66 OTOE	993,686.04	45,205,832.10	2.20%	1,175,367.20	46,015,934.62	2.55%
67 PAWNEE	89,418.08	10,604,314.06	0.84%	103,812.66	10,727,671.36	0.97%
68 PERKINS	116,501.26	14,231,035.48	0.82%	126,092.66	15,264,312.14	0.83%
69 PHELPS	467,126.26	32,084,773.70	1.46%	515,906.86	32,456,574.80	1.59%
70 PIERCE	425,842.66	25,756,253.34	1.65%	459,595.74	26,566,758.64	1.73%
71 PLATTE	1,984,393.64	84,807,784.44	2.34%	2,487,237.04	88,201,978.66	2.82%
72 POLK	274,509.68	22,579,131.18	1.22%	345,416.94	23,103,092.95	1.50%
73 RED WILLOW	591,349.48	20,907,593.22	2.83%	643,958.72	21,640,122.62	2.98%
74 RICHARDSON	324,130.38	22,395,125.78	1.45%	331,337.46	21,999,745.94	1.51%
75 ROCK	29,359.30	7,711,875.11	0.38%	38,613.26	8,143,925.35	0.47%
76 SALINE	610,816.14	38,300,248.17	1.59%	727,372.88	38,516,567.85	1.89%
77 SARPY	17,441,577.70	482,504,482.83	3.61%	21,562,377.24	529,490,198.23	4.07%
78 SAUNDERS	1,766,340.24	74,611,921.32	2.37%	2,070,240.54	77,023,872.26	2.69%
79 SCOTTS BLUFF	2,673,111.38	66,603,159.86	4.01%	3,074,847.80	69,672,376.08	4.41%
80 SEWARD	889,433.80	48,050,757.92	1.85%	1,089,969.46	47,886,775.10	2.28%
81 SHERIDAN	209,025.54	17,224,200.78	1.21%	264,447.44	17,299,948.84	1.53%
82 SHERMAN	180,351.34	13,061,277.70	1.38%	208,437.70	13,197,342.54	1.58%
83 SIOUX	21,294.16	7,821,828.48	0.27%	25,377.42	7,974,941.12	0.32%
84 STANTON	375,312.94	22,789,605.34	1.65%	422,052.28	23,970,454.44	1.76%
85 THAYER	183,597.20	20,148,071.24	0.91%	202,487.92	21,071,462.88	0.96%
86 THOMAS	25,502.72	3,628,111.65	0.70%	23,768.18	3,739,694.69	0.64%
87 THURSTON	120,303.36	16,533,461.26	0.73%	141,202.54	17,175,799.38	0.82%
88 VALLEY	260,232.42	15,661,397.23	1.66%	268,591.00	16,517,771.24	1.63%
89 WASHINGTON	1,695,145.46	66,564,466.78	2.55%	1,845,358.64	67,311,497.28	2.74%
90 WAYNE	286,917.90	30,833,970.60	0.93%	343,558.18	32,398,474.96	1.06%
91 WEBSTER	143,736.78	15,722,822.84	0.91%	162,869.72	16,148,096.46	1.01%
92 WHEELER	16,388.64	6,587,213.48	0.25%	19,144.10	7,212,783.50	0.27%
93 YORK	584,204.86	47,024,719.44	1.24%	631,717.02	47,240,363.22	1.34%
STATE TOTAL	\$119,332,119.42	\$5,021,777,069.53	2.38%	\$142,657,802.38	\$5,307,865,387.48	2.69%

(1) Homestead exemption tax reimbursement amounts based on original claim and do not reflect subsequent amended claims.

Table 26C 2023 Homestead Exemption Applications Received & Processed - General Statistics

County No. & Name	Total of All Homestead Exempt. Applications Processed	Total Applications Over Age 65	Total Applications Disabled	Total Applications Married	Total Applications Single	Applications 100% Approved	Applications Partially Approved	Applications Disapproved
1 ADAMS	1,148	979	169	484	664	811	272	65
2 ANTELOPE	316	282	34	129	187	243	57	16
3 ARTHUR	17	16	1	2	15	11	4	2
4 BANNER	23	23	-	15	8	17	3	3
5 BLAINE	19	18	1	12	7	16	2	1
6 BOONE	221	200	21	98	123	154	54	13
7 BOX BUTTE	473	411	62	208	265	298	101	74
8 BOYD	94	85	9	37	57	77	12	5
9 BROWN	168	148	20	67	101	133	29	6
10 BUFFALO	1,416	1,177	239	633	783	1,000	320	96
11 BURT	392	348	44	168	224	270	87	35
12 BUTLER	341	309	32	150	191	230	83	28
13 CASS	930	688	242	420	510	621	256	53
14 CEDAR	363	338	25	171	192	254	79	30
15 CHASE	167	152	15	74	93	124	34	9
16 CHERRY	195	173	22	75	120	146	40	9
17 CHEYENNE	534	478	56	217	317	351	151	32
18 CLAY	264	226	38	126	138	195	54	15
19 COLFAX	299	273	26	122	177	195	74	30
20 CUMING	361	321	40	162	199	239	88	34
21 CUSTER	572	508	64	257	315	390	136	46
22 DAKOTA	493	432	61	211	282	332	108	53
23 DAWES	322	272	50	131	191	244	62	16
24 DAWSON	726	643	83	333	393	534	175	17
25 DEUEL	130	121	9	49	81	111	19	-
26 DIXON	249	237	12	116	133	154	65	30
27 DODGE	1,363	1,185	178	583	780	917	371	75
28 DOUGLAS	12,164	9,930	2,234	4,001	8,163	8,125	3,323	716
29 DUNDY	66	64	2	26	40	54	11	1
30 FILLMORE	219	184	35	87	132	168	40	11
31 FRANKLIN	169	138	31	77	92	133	32	4
32 FRONTIER	128	115	13	59	69	93	30	5
33 FURNAS	216	194	22	99	117	164	39	13
34 GAGE	1,016	865	151	442	574	721	226	69
35 GARDEN	118	113	5	46	72	90	24	4
36 GARFIELD	114	104	10	56	58	83	25	6
37 GOSPER	87	70	17	41	46	67	19	1
38 GRANT	32	30	2	13	19	27	3	2
39 GREELEY	126	114	12	40	86	91	17	18
40 HALL	1,857	1,567	290	824	1,033	1,240	485	132

Table 26C 2023 Homestead Exemption Applications Received & Processed - General Statistics (continued)

County No. & Name	Total of All Homestead Exempt. Applications Processed	Total Applications Over Age 65	Total Applications Disabled	Total Applications Married	Total Applications Single	Applications 100% Approved	Applications Partially Approved	Applications Disapproved
41 HAMILTON	354	296	58	185	169	240	82	32
42 HARLAN	165	137	28	65	100	130	28	7
43 HAYES	24	23	1	12	12	17	3	4
44 HITCHCOCK	164	144	20	64	100	137	20	7
45 HOLT	477	395	82	217	260	364	76	37
46 HOOKER	48	47	1	19	29	36	11	1
47 HOWARD	313	253	60	147	166	241	64	8
48 JEFFERSON	480	433	47	185	295	332	101	47
49 JOHNSON	185	175	10	89	96	117	46	22
50 KEARNEY	247	205	42	121	126	172	59	16
51 KEITH	457	402	55	200	257	335	107	15
52 KEYA PAHA	32	29	3	14	18	22	7	3
53 KIMBALL	207	188	19	93	114	151	43	13
54 KNOX	440	397	43	189	251	332	76	32
55 LANCASTER	7,726	6,349	1,377	3,072	4,654	4,864	2,385	477
56 LINCOLN	1,374	1,173	201	560	814	899	344	131
57 LOGAN	52	44	8	22	30	35	9	8
58 LOUP	32	28	4	24	8	19	7	6
59 MADISON	1,123	989	134	484	639	750	306	67
60 MCPHERSON	20	19	1	10	10	15	3	2
61 MERRICK	372	312	60	188	184	272	78	22
62 MORRILL	262	232	30	109	153	194	54	14
63 NANCE	162	142	20	71	91	121	30	11
64 NEMAHA	285	249	36	121	164	211	62	12
65 NUCKOLLS	244	206	38	103	141	196	40	8
66 OTOE	643	570	73	279	364	445	141	57
67 PAWNEE	143	129	14	50	93	113	27	3
68 PERKINS	121	110	11	54	67	78	38	5
69 PHELPS	309	266	43	128	181	210	78	21
70 PIERCE	319	301	18	148	171	206	82	31
71 PLATTE	1,088	969	119	464	624	699	284	105
72 POLK	271	256	15	123	148	169	78	24
73 RED WILLOW	467	381	86	198	269	345	98	24
74 RICHARDSON	457	394	63	168	289	343	86	28
75 ROCK	66	64	2	29	37	46	13	7

Table 26C 2023 Homestead Exemption Applications Received & Processed - General Statistics (continued)

County No. & Name	Total of All Homestead Exempt. Applications Processed	Total Applications Over Age 65	Total Applications Disabled	Total Applications Married	Total Applications Single	Applications 100% Approved	Applications Partially Approved	Applications Disapproved
76 SALINE	473	427	46	199	274	298	136	39
77 SARPY	4,527	2,560	1,967	2,268	2,259	3,314	967	246
78 SAUNDERS	877	761	116	380	497	562	241	74
79 SCOTTS BLUFF	1,712	1,447	265	693	1,019	1,266	354	92
80 SEWARD	563	492	71	265	298	352	157	54
81 SHERIDAN	267	226	41	120	147	199	53	15
82 SHERMAN	199	182	17	85	114	147	47	5
83 SIOUX	46	42	4	20	26	36	7	3
84 STANTON	252	228	24	116	136	156	76	20
85 THAYER	300	281	19	127	173	213	66	21
86 THOMAS	33	29	4	12	21	28	5	-
87 THURSTON	124	114	10	44	80	93	21	10
88 VALLEY	227	206	21	98	129	167	41	19
89 WASHINGTON	719	627	92	307	412	450	202	67
90 WAYNE	227	216	11	103	124	133	67	27
91 WEBSTER	176	157	19	71	105	137	33	6
92 WHEELER	29	27	2	12	17	24	3	2
93 YORK	459	416	43	215	244	317	113	29
STATE TOTALS	58,247	48,276	9,971	24,001	34,246	39,871	14,565	3,811

General Notes:

- Disabled includes the categories for certain disabled individuals and certain disabled veterans and their widow(er)s.
- Approval/disapproval is based only on the income criteria. The qualification for homestead exemption in assessment/tax year 2023 relies on income data from 2022.
- Partially Approved includes those applications approved for 10%, 20%, 30%, 40%, 50%, 60%, 70%, 80%, and 90% exemptions.
- The number of exemptions on Table 26A is less than the number of approved applications on Table 26C due to deaths, moves, and sales occurring from the time applications were submitted from the county assessors to the Dept. of Revenue (between February 1 and August 1, 2023).
- Data is as of January 9, 2024.

Table 26D 2023 Homestead Exemption - Average Residential Value

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Maximum Exempt Amount Over Age 65 cat. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)
1 ADAMS	169,228	203,074	338,456	380,763	11,363	1,922,933,932	169,228	203,074	338,456	380,763
2 ANTELOPE	119,279	143,135	238,558	268,378	3,114	371,434,390	119,279	143,135	238,558	268,378
3 ARTHUR	66,173	79,408	132,346	148,889	213	14,094,709	66,173	79,408	132,346	148,890
4 BANNER	91,175	109,410	182,350	205,144	316	28,811,135	91,175	109,410	182,350	205,144
5 BLAINE	69,308	83,170	138,616	155,943	296	20,515,024	69,308	83,170	138,616	155,943
6 BOONE	153,373	184,048	306,746	345,089	2,468	378,524,281	153,373	184,048	306,746	345,090
7 BOX BUTTE	122,015	146,418	244,030	274,534	4,428	540,278,871	122,015	146,418	244,030	274,534
8 BOYD	47,180	56,616	94,360	106,155	1,160	54,728,345	47,180	56,616	95,000	110,000
9 BROWN	102,013	122,416	204,026	229,529	1,639	167,197,991	102,013	122,416	204,026	229,530
10 BUFFALO	216,090	259,308	432,180	486,202	16,381	3,539,767,975	216,090	259,308	432,180	486,203
11 BURT	133,933	160,720	267,866	301,349	3,206	429,386,858	133,933	160,720	267,866	301,350
12 BUTLER	143,014	171,617	286,028	321,782	3,639	520,426,815	143,014	171,617	286,028	321,782
13 CASS	218,424	262,109	436,848	491,454	11,614	2,536,766,127	218,424	262,109	436,848	491,454
14 CEDAR	125,378	150,454	250,756	282,100	3,544	444,339,270	125,378	150,454	250,756	282,101
15 CHASE	141,240	169,488	282,480	317,790	1,874	264,682,179	141,240	169,488	282,480	317,790
16 CHERRY	114,649	137,579	229,298	257,960	2,708	310,469,373	114,649	137,579	229,298	257,961
17 CHEYENNE	116,009	139,211	232,018	261,020	4,218	489,323,124	116,009	139,211	232,018	261,021
18 CLAY	115,246	138,295	230,492	259,304	2,971	342,393,670	115,246	138,296	230,492	259,304
19 COLFAX	152,214	182,657	304,428	342,482	3,745	570,039,513	152,214	182,657	304,428	342,482
20 CUMING	164,530	197,436	329,060	370,192	3,703	609,254,040	164,530	197,436	329,060	370,193
21 CUSTER	104,851	125,821	209,702	235,915	5,265	552,036,268	104,851	125,822	209,702	235,915
22 DAKOTA	161,101	193,321	322,202	362,477	6,343	1,021,861,940	161,101	193,322	322,202	362,478
23 DAWES	119,834	143,801	239,668	269,626	3,504	419,896,870	119,834	143,801	239,668	269,627
24 DAWSON	136,201	163,441	272,402	306,452	8,745	1,191,074,233	136,201	163,442	272,402	306,453
25 DEUEL	86,395	103,674	172,790	194,389	954	82,420,019	86,395	103,674	172,790	194,389
26 DIXON	124,137	148,964	248,274	279,308	2,380	295,445,335	124,137	148,965	248,274	279,309
27 DODGE	177,761	213,313	355,522	399,962	14,043	2,496,287,508	177,761	213,314	355,522	399,963
28 DOUGLAS	253,990	304,788	507,980	571,478	167,185	42,463,278,200	253,990	304,788	507,980	571,478
29 DUNDY	96,341	115,609	192,682	216,767	1,077	103,758,462	96,341	115,610	192,682	216,768
30 FILLMORE	110,270	132,324	220,540	248,108	2,613	288,135,208	110,270	132,324	220,540	248,108
31 FRANKLIN	86,754	104,105	173,508	195,196	1,698	147,308,100	86,754	104,105	173,508	195,197
32 FRONTIER	120,560	144,672	241,120	271,260	1,213	146,238,465	120,560	144,672	241,120	271,260
33 FURNAS	96,347	115,616	192,694	216,781	2,441	235,181,445	96,347	115,617	192,694	216,781
34 GAGE	141,463	169,756	282,926	318,292	9,257	1,309,520,680	141,463	169,756	282,926	318,292
35 GARDEN	74,601	89,521	149,202	167,852	1,223	91,236,379	74,601	89,522	149,202	167,853
36 GARFIELD	132,339	158,807	264,678	297,763	979	129,559,686	132,339	158,807	264,678	297,763
37 GOSPER	215,872	259,046	431,744	485,712	1,178	254,296,375	215,872	259,047	431,744	485,712
38 GRANT	69,541	83,449	139,082	156,467	338	23,504,828	69,541	83,450	139,082	156,468
39 GREELEY	91,996	110,395	183,992	206,991	1,167	107,358,775	91,996	110,396	183,992	206,991
40 HALL	186,815	224,178	373,630	420,334	19,297	3,604,968,868	186,815	224,178	373,630	420,334
41 HAMILTON	181,583	217,900	363,166	408,562	3,937	714,890,785	181,583	217,900	363,166	408,562
42 HARLAN	118,024	141,629	236,048	265,554	1,822	215,038,358	118,024	141,629	236,048	265,554
43 HAYES	89,551	107,461	179,102	201,490	486	43,521,305	89,551	107,462	179,102	201,490
44 HITCHCOCK	94,882	113,858	189,764	213,484	1,453	137,862,985	94,882	113,859	189,764	213,485
45 HOLT	96,542	115,850	193,084	217,220	4,694	453,165,328	96,542	115,851	193,084	217,220

Table 26D 2023 Homestead Exemption - Average Residential Value (continued)

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Maximum Exempt Amount Over Age 65 cat. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)	
46	HOOKE	74,615	89,538	149,230	167,884	399	29,771,024	74,615	89,538	149,230	167,884
47	HOWARD	149,203	179,044	298,406	335,707	2,896	432,090,912	149,203	179,044	298,406	335,707
48	JEFFERSON	89,354	107,225	178,708	201,046	3,545	316,759,518	89,354	107,225	178,708	201,047
49	JOHNSON	112,237	134,684	224,474	252,533	1,992	223,575,091	112,237	134,685	224,474	252,534
50	KEARNEY	170,292	204,350	340,584	383,157	2,838	483,287,880	170,292	204,351	340,584	383,157
51	KEITH	178,893	214,672	357,786	402,509	5,094	911,277,960	178,893	214,672	357,786	402,510
52	KEYA PAHA	57,184	68,621	114,368	128,664	570	32,594,685	57,184	68,621	114,368	128,664
53	KIMBALL	95,685	114,822	191,370	215,291	1,855	177,494,790	95,685	114,822	191,370	215,292
54	KNOX	92,638	111,166	185,276	208,436	3,724	344,983,118	92,638	111,166	185,276	208,436
55	LANCASTER	281,614	337,937	563,228	633,632	99,147	27,921,132,600	281,614	337,937	563,228	633,632
56	LINCOLN	157,499	188,999	314,998	354,373	14,097	2,220,250,447	157,499	188,999	314,998	354,373
57	LOGAN	87,985	105,582	175,970	197,966	355	31,234,465	87,985	105,582	175,970	197,967
58	LOUP	138,333	166,000	276,666	311,249	505	69,857,970	138,333	166,000	276,666	311,250
59	MADISON	186,563	223,876	373,126	419,767	12,325	2,299,380,222	186,563	223,876	373,126	419,767
60	MCPHERSON	80,633	96,760	161,266	181,424	214	17,255,332	80,633	96,760	161,266	181,425
61	MERRICK	157,555	189,066	315,110	354,499	3,604	567,828,215	157,555	189,066	315,110	354,499
62	MORRILL	95,650	114,780	191,300	215,212	2,356	225,351,085	95,650	114,780	191,300	215,213
63	NANCE	105,378	126,454	210,756	237,100	1,629	171,660,055	105,378	126,454	210,756	237,101
64	NEMAHA	119,644	143,573	239,288	269,199	2,984	357,016,763	119,644	143,573	239,288	269,199
65	NUCKOLLS	60,907	73,088	121,814	137,041	2,287	139,292,840	60,907	73,089	121,814	137,041
66	OTOE	167,589	201,107	335,178	377,075	6,612	1,108,095,224	167,589	201,107	335,178	377,076
67	PAWNEE	65,843	79,012	131,686	148,147	1,464	96,392,765	65,843	79,012	131,686	148,147
68	PERKINS	133,440	160,128	266,880	300,240	1,347	179,743,653	133,440	160,128	266,880	300,240
69	PHELPS	149,877	179,852	299,754	337,223	3,794	568,630,099	149,877	179,853	299,754	337,224
70	PIERCE	170,419	204,503	340,838	383,443	3,153	537,329,195	170,419	204,503	340,838	383,443
71	PLATTE	214,812	257,774	429,624	483,327	12,359	2,654,852,555	214,812	257,775	429,624	483,327
72	POLK	147,513	177,016	295,026	331,904	2,424	357,571,467	147,513	177,016	295,026	331,905
73	RED WILLOW	127,652	153,182	255,304	287,217	4,574	583,879,542	127,652	153,183	255,304	287,217
74	RICHARDSON	77,059	92,471	154,118	173,383	4,037	311,086,020	77,059	92,471	154,118	173,383
75	ROCK	69,534	83,441	139,068	156,452	854	59,381,895	69,534	83,441	139,068	156,452
76	SALINE	148,214	177,857	296,428	333,482	5,304	786,122,310	148,214	177,857	296,428	333,482
77	SARPY	283,419	340,103	566,838	637,693	59,179	16,772,440,428	283,419	340,103	566,838	637,693
78	SAUNDERS	274,486	329,383	548,972	617,594	9,504	2,608,710,858	274,486	329,384	548,972	617,594
79	SCOTTS BLU	138,760	166,512	277,520	312,210	14,129	1,960,539,710	138,760	166,512	277,520	312,210
80	SEWARD	220,244	264,293	440,488	495,549	6,430	1,416,163,541	220,244	264,293	440,488	495,549
81	SHERIDAN	88,035	105,642	176,070	198,079	2,648	233,115,401	88,035	105,642	176,070	198,079
82	SHERMAN	106,576	127,891	213,152	239,796	1,509	160,821,915	106,576	127,892	213,152	239,796
83	SIOUX	70,872	85,046	141,744	159,462	760	53,862,340	70,872	85,047	141,744	159,462
84	STANTON	181,634	217,961	363,268	408,676	2,439	443,003,035	181,634	217,961	363,268	408,677
85	THAYER	102,833	123,400	205,666	231,374	2,631	270,551,672	102,833	123,400	205,666	231,375

Table 26D 2023 Homestead Exemption - Average Residential Value (continued)

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Maximum Exempt Amount Over Age 65 cat. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)
86 THOMAS	86,040	103,248	172,080	193,590	431	37,082,827	86,040	103,248	172,080	193,590
87 THURSTON	104,821	125,785	209,642	235,847	1,585	166,140,670	104,821	125,786	209,642	235,848
88 VALLEY	100,357	120,428	200,714	225,803	1,973	198,002,455	100,357	120,429	200,714	225,804
89 WASHINGTO	285,694	342,833	571,388	642,812	7,845	2,241,266,570	285,694	342,833	571,388	642,812
90 WAYNE	166,236	199,483	332,472	374,031	3,144	522,644,461	166,236	199,484	332,472	374,031
91 WEBSTER	98,141	117,769	196,282	220,817	1,758	172,530,725	98,141	117,770	196,282	220,818
92 WHEELER	93,947	112,736	187,894	211,381	570	53,549,550	93,947	112,737	187,894	211,381
93 YORK	145,084	174,101	290,168	326,439	5,346	775,618,848	145,084	174,101	290,168	326,439
STATE TOTALS					676,111	142,384,438,730	12,259,215			

- General Notes:
- For over-age 65 applicants to be eligible for exemption, the maximum assessed value of the homestead is \$95,000 or 200% of the county's average assessed value of single-family residential property, whichever is greater.
 - For most disabled applicants to be eligible for exemption, the maximum assessed value of the homestead is \$110,000 or 225% of the county's average assessed value of single-family residential property, whichever is greater.
 - The qualification for homestead exemption in assessment/tax year 2022 relies on income data from 2021; the percentage of relief applies to the assessed value of the homestead up to the maximum exemption amount.
 - For over-age 65 applicants, the maximum exemption is the taxable value of the homestead up to \$40,000 or 100% of the county's average assessed value of single-family residential property, whichever is greater.
 - For most disabled applicants, the maximum exemption is the taxable value of the homestead up to \$50,000 or 120% of the county's average assessed value of single-family residential property, whichever is greater.

Source: Average Single-Family Residential Value information as certified by the county assessors pursuant to Neb. Rev. Stat. § 77-3506.02.

Table 27 2023 Property Tax Relief

County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾	County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾
1 ADAMS	\$ 5,131,572	\$ 83,216	48 JEFFERSON	\$ 2,333,940	\$ 11,400
2 ANTELOPE	3,298,947	12,187	49 JOHNSON	1,241,428	4,221
3 ARTHUR	338,495	288	50 KEARNEY	2,503,709	19,386
4 BANNER	359,395	103	51 KEITH	2,582,736	27,800
5 BLAINE	444,169	78	52 KEYA PAHA	725,229	834
6 BOONE	3,005,663	10,611	53 KIMBALL	841,920	7,099
7 BOX BUTTE	1,837,199	15,966	54 KNOX	2,935,400	14,581
8 BOYD	752,089	2,164	55 LANCASTER	45,162,177	1,010,266
9 BROWN	1,238,289	4,277	56 LINCOLN	6,448,828	68,642
10 BUFFALO	8,085,480	123,142	57 LOGAN	484,050	1,051
11 BURT	2,631,670	16,272	58 LOUP	448,813	764
12 BUTLER	3,270,094	11,496	59 MADISON	5,771,675	77,449
13 CASS	5,102,526	79,686	60 MCPHERSON	454,718	173
14 CEDAR	3,399,162	14,060	61 MERRICK	2,286,267	20,216
15 CHASE	1,808,483	6,989	62 MORRILL	1,404,889	6,260
16 CHERRY	2,992,123	6,969	63 NANCE	1,373,205	4,928
17 CHEYENNE	1,715,248	18,562	64 NEMAHA	1,674,131	11,721
18 CLAY	2,790,051	8,155	65 NUCKOLLS	1,438,399	4,878
19 COLFAX	2,659,924	21,325	66 OTOE	3,294,311	38,850
20 CUMING	3,677,929	17,741	67 PAWNEE	1,041,029	2,429
21 CUSTER	4,278,913	15,661	68 PERKINS	1,669,059	5,402
22 DAKOTA	2,639,543	30,993	69 PHELPS	2,858,673	25,760
23 DAWES	1,257,895	10,079	70 PIERCE	2,676,854	12,881
24 DAWSON	4,360,951	35,987	71 PLATTE	7,354,942	91,478
25 DEUEL	505,960	4,730	72 POLK	2,394,690	11,003
26 DIXON	2,101,664	8,190	73 RED WILLOW	1,695,352	22,982
27 DODGE	6,267,552	106,013	74 RICHARDSON	2,023,264	13,136
28 DOUGLAS	71,702,467	1,449,305	75 ROCK	877,348	1,133
29 DUNDY	1,135,399	2,224	76 SALINE	2,996,116	22,401
30 FILLMORE	3,063,312	10,117	77 SARPY	26,272,210	883,697
31 FRANKLIN	1,293,266	3,918	78 SAUNDERS	5,875,408	66,532
32 FRONTIER	1,193,448	4,167	79 SCOTTS BLUFF	3,815,774	83,913
33 FURNAS	1,374,088	7,057	80 SEWARD	4,170,962	37,786
34 GAGE	4,171,836	44,696	81 SHERIDAN	1,515,268	7,528
35 GARDEN	1,017,904	2,273	82 SHERMAN	1,214,540	5,951
36 GARFIELD	606,222	2,706	83 SIOUX	848,179	355
37 GOSPER	1,178,186	6,641	84 STANTON	2,017,283	14,037
38 GRANT	439,857	766	85 THAYER	2,515,419	7,487
39 GREELEY	1,304,404	3,809	86 THOMAS	450,824	893
40 HALL	7,794,279	146,081	87 THURSTON	1,378,526	2,353
41 HAMILTON	3,806,942	20,076	88 VALLEY	1,261,839	7,293
42 HARLAN	1,448,605	8,153	89 WASHINGTON	4,727,463	48,983
43 HAYES	675,434	225	90 WAYNE	2,910,217	10,156
44 HITCHCOCK	932,570	5,138	91 WEBSTER	1,436,337	4,970
45 HOLT	3,713,301	12,765	92 WHEELER	914,013	347
46 HOOKER	475,968	1,542	93 YORK	4,351,486	24,666
47 HOWARD	\$ 1,843,748	\$ 14,481	STATE TOTALS	\$ 359,791,120	\$ 5,157,155

1. Neb. Law 2020 LB 1107 eliminated the Personal Property Tax Relief Credit Act after the 2019 tax year.