

Nebraska Department of Revenue Property Assessment Division

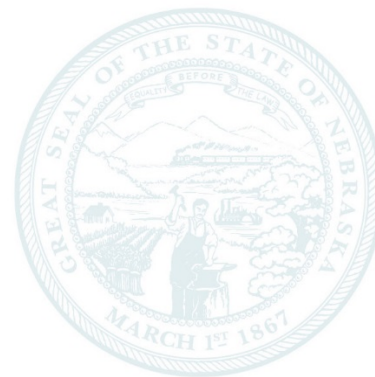
2018 Annual Report



NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

March 22, 2019

Clerk of the Legislature:

The 2018 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 revenue.nebraska.gov/PAD/research/annual_reports.html.

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 "Ruth A. Sorensen".

Ruth A. Sorensen
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Preface

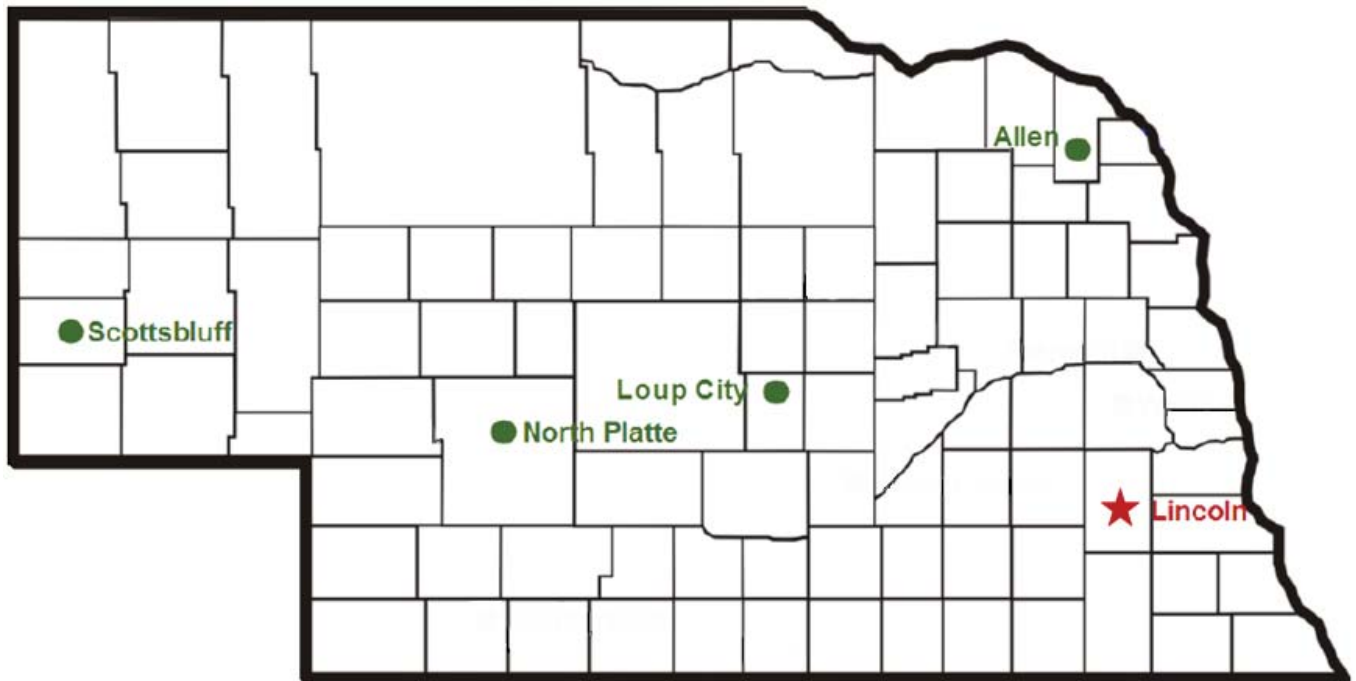
This is the **twentieth** annual report published for the Property Assessment Division (Division), pursuant to [Neb. Rev. Stat. § 77-709](#). The [Property Assessment Division Annual Reports](#) from 1999 to present are available online. For years 1996 to 1998, summary information of property tax data 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

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Property Tax Administrator

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North Platte, NE 69101

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Scottsbluff, NE 69361-3515

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Purpose of the Property Assessment Division

The purpose of the Nebraska Department of Revenue Property Assessment Division (Division) is to develop information, in various formats, that assists the administrators, payers, and beneficiaries of property taxes to make 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 [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](#) and [79-1016](#));
- 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 Employment and Investment Growth Act (LB 775) and the Nebraska Advantage Act ([§§ 77-4101, 77-4105, 77-5701, and 77-5725](#));
- 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](#));
- Administering the Personal Property Tax Relief Act ([§§ 77-1237 to 77-1239](#)); and
- 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](#)).

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 Department in property assessment matters at administrative hearings and before the Tax Equalization and Review Commission;
- Drafting information guides/brochures; 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);
- Distribution of car line company and air carrier taxes;
- Administration of the homestead exemption and documentary stamp tax programs;
- Preparation of the Tax Increment Financing Annual Report;
- Determination of the eligibility for exemption of certain personal property subject to compliance with the Employment and Investment Growth Act (LB 775) and the Nebraska Advantage Act;
- Annual certification of school adjusted valuation used in state aid calculations;
- Administrative reports filed by counties for data collection of valuation and property tax information;
- Preparation of the Division Annual Report;
- Annually, prepare and publish list of delinquent real property taxes;
- Administration of the Real Property Tax Credit Act;
- Administration of the Personal Property Tax Relief Act, and
- Involved in the coordination 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.

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;
- Coordinates 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.
- 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;
- Reviews permissive exemptions for qualified organizations, approved by counties;
- Develops valuation information for use by the county assessors; and
- Provides maps of sales to the county assessors.

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. This tax was initially adopted by the Territorial Legislature in 1857. The growing need for public services and changes in economic structure caused property taxes to steadily increase. This in turn prompted the necessity for relieving property taxes and providing new sources of revenue.

In November 1966, approval of a constitutional amendment abolished "state" property taxes. Also, 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, the Legislature adopted two broad-based taxes in the Revenue Act of 1967: the state sales and use tax; and the income tax. In addition to replacing lost state revenue, a portion of the sales and income tax monies were designated to finance state aid programs. At that time, \$35 million was designated annually for aid to school districts. An additional \$10 million each year was distributed 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.

In 1969, the Homestead Exemption Act was passed to provide property tax relief to certain owners of residential property. It provided for 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 for an exemption of all or part of real property taxes for individuals over 65 with limited income, veterans, and individuals with certain disabilities.

Since 1967, "local" units of government have exclusively levied property taxes. In 2018, Nebraska's local governments levied approximately \$4.179 billion in property taxes. In addition, for fiscal year 2018-2019, approximately \$1.741 billion in local tax relief (state aid) has been appropriated for local governments (see statistical Tables 3B and 3C).

Over the years, the property tax structure in Nebraska has changed as the Legislature has 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 Nebraska citizens' 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.

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.

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.

Personal Property (continued)

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.

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.

Personal Property (continued)

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.

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

Personal Property (continued)

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 Agriculture 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.

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

Personal Property (continued)

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.

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.

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. Currently, 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.

Other Property “Assessment Structure” Changes (continued)

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 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%.

Other Property “Assessment Structure” Changes (continued)

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.

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.

Other Property “Assessment Structure” Changes (continued)

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 N.W.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 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.

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 2000, 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 will pay 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

Other Property “Tax Policy” Changes (continued)

through grade 12. 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 pays 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.

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.

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.

School Adjusted Value (continued)

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 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.

Homestead Exemption (continued)

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.

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.

Homestead Exemption (continued)

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 widower 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 widow(er) 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.

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.

2018 Legislation

Only sections relevant to property assessment are listed for each bill.

Tax Increment Financing (TIF) ([LB 496](#) – Operative Date: July 18, 2018). Amends Neb. Rev. Stat. § 18-2103 to change the definition of a redevelopment project (TIF project) to include the construction of workforce housing either in a rural community or in an extremely blighted area within a municipality and defines those terms; this bill also requires a study and public hearing prior to approving a redevelopment project that includes constructing workforce housing.

Payment in Lieu of Tax – Water Augmentation Projects ([LB 758](#) – Operative Date: February 28, 2018). Authorizes entities developing and operating a water augmentation project for streamflow enhancement to make voluntary payments in lieu of taxes. Such entities are required to hold public hearings prior to implementing the project, seek input on how to minimize the effects of the project on the county, and publish an annual report of certain information about the project.

Tax Increment Financing ([LB 874](#) – Operative Date: July 18, 2018) Changed the following items; 1) requires each redevelopment authority to report the progress of the redevelopment project to the governing body of each political subdivision whose property taxes are affected by the division of taxes, 2) requires each city with a TIF project to retain copies of the redevelopment plans and all supporting documents at least three years after the end of the division of taxes, 3) provides that if a redevelopment project divides the taxes on only a portion of the real property included in the project, the property must be related to the development project, and 4) amends Neb. Rev. Stat. § 77-1704.01 to require the tax statement for real property in a TIF project to reflect the amount of taxes allocated to each political subdivision, the amount of taxes going to the TIF project, and a statement explaining that the taxes on the real property have been divided as part of a TIF project.

Real Property Valuation Protests ([LB 885](#) – Operative Date January 1, 2019) Provides that protests of the value of real property must indicate whether the person protesting is the owner of the property or authorized to protest on behalf of the owner. If not, the county clerk must mail a copy of the protest to the owner of the property; written notice of the board's decision on any such protest must also be sent to the owner of the property

Revenue Omnibus Bill ([LB 1089](#) – Sections 1, 9, 10, and 21 are effective April 17, 2018. Sections 4-8 and 11-20 are effective January 1, 2019)

Section 1 of the bill amends Neb. Rev. Stat. [§ 77-118](#) to provide that, for purchases of depreciable tangible personal property made between January 1, 2018 and January 1, 2020, if there is an election to expense the property under Section 179 of the Internal Revenue Code, and similar personal property is traded in as part of the payment, the Nebraska adjusted basis will be the remaining net book value of the property being traded, plus cash paid.

Section 6 of the bill amends [§ 77-3506](#) to move the homestead exemption for the unremarried surviving spouse of a service member who dies while on active duty (what had been the Department's Category 6) into Category 4. Sections 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 19, and 20 of the bill all reflect this change.

Sections 9 and 10 of the bill also amend [§§ 77-3507](#) and [77-3508](#) to retain the indexing for homestead income eligibility amounts based on the Consumer Price Index.

Section 11 amends [§ 77-3509.01](#) to require homestead transfer applications to be filed on or before August 15 or within 30 days of receiving a notice of rejection.

Section 16 amends [§ 77-3513](#) so that persons who have qualified for a homestead exemption in the preceding year must apply in succeeding years, instead of recertifying their status.

Section 17 amends [§ 77-3514](#) to delete references to certification of homestead status by prior year homestead recipients.

Section 19 amends [§ 77-3516](#) to provide that the county assessor must send a notice of rejection within 10 days after determining that a homestead exemption application should be rejected.

Section 21 amends [§ 77-3523](#) to provide that both the county treasurer and the county assessor certify the amount of taxes lost because of homestead exemptions which have been granted.

Section 25 repeals [§ 77-3509](#) outright.

Administration of Property Assessment & Taxation

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 Employment and Investment Growth Act and the Nebraska Advantage 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 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 2018, the real property tax credit rate for non-agland was \$86.50 per \$100,000 of taxable value and for agricultural land the tax credit rate was \$103.81 per \$100,000 of taxable value.

The Personal Property Tax Relief Act (Act), beginning in 2016, 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 results 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.

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 15, 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:
 - For 1920 and prior years, property was assessed at 20% of its actual value;
 - From 1921 to 1952, property was assessed at its actual value;
 - From 1953 to 1955 property was assessed at 50% of its actual value;
 - In 1956 and 1957 property was assessed at 50% of its base value;
 - From 1958 to 1980 property was assessed at 35% of its actual value;
 - From 1981 to 1991 property was assessed at 100% of actual value;
 - From 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; and
 - From 2007 to current, agricultural and horticultural land was assessed at 75% of actual value.
6. Example. In years 1967 to 1980, tax rates were expressed as mills per \$1,000 of value.

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

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

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

Property market value	100,000
Assessment level	$\times \frac{100\%}{100}$
Assessed value	100,000

Tax Rate of 1.9574	
or 1.9574/100	$\times .019574$
Calculated Taxes	\$1,957.40

8. Example. Converting a mill levy to a tax rate.

Mill levy	55.925
Assessment level	$\times \frac{35\%}{100}$
	19.574
Divide result by 10	$\div 10$
To convert to a tax rate	1.9574

9. 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, 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.

10. 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.

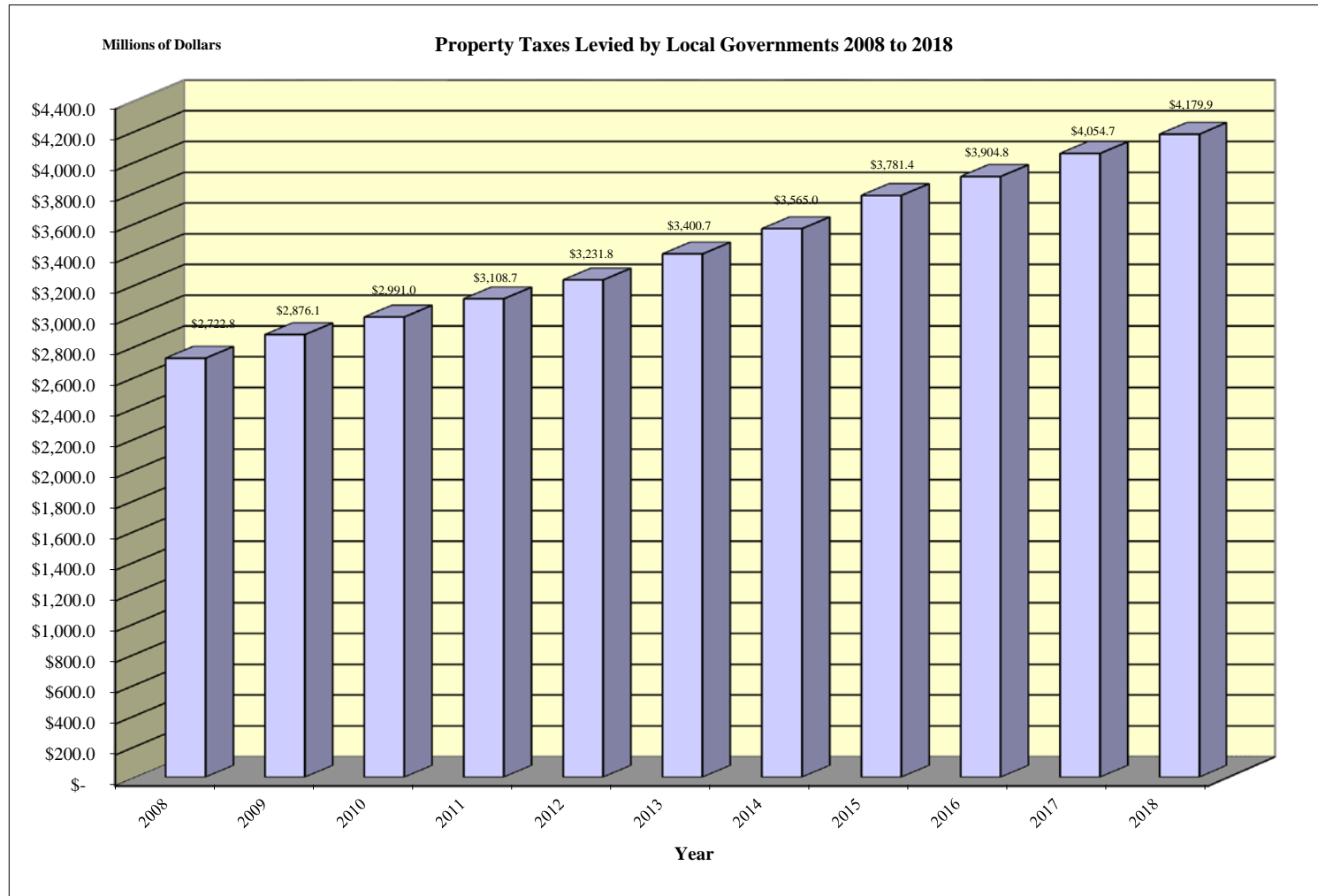
Recreational means all parcels of real property predominantly used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that simply allows relaxation, diversion 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.

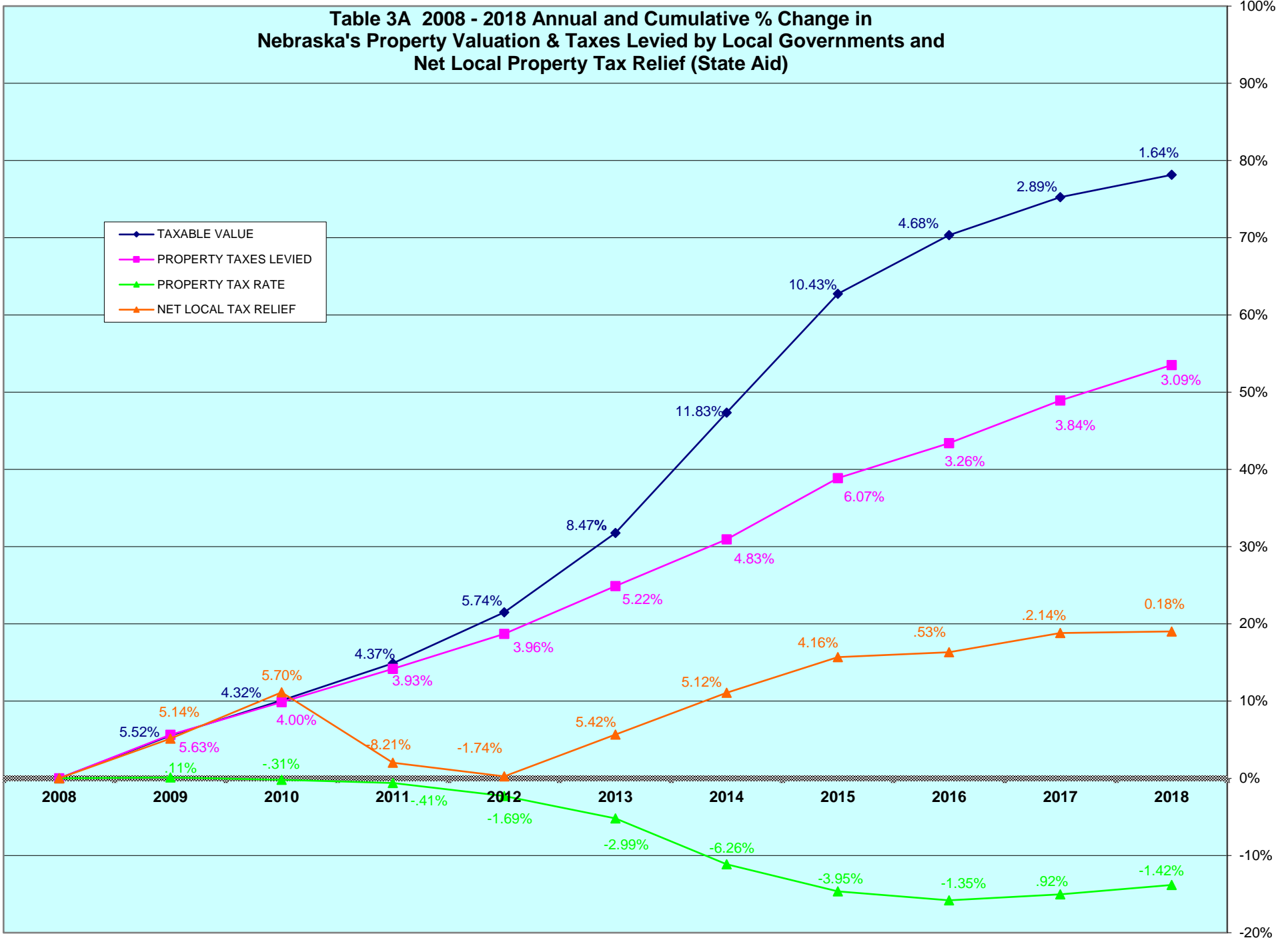
Table 2 Property Taxes Levied by Local Governments, 2008 to 2018 ¹

Government Subdivision	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Counties	442.5	464.2	492.5	513.3	541.8	564.5	577.7	600.8	620.3	644.2	668.5
Cities & Villages	290.5	311.3	320.8	333.7	340.6	344.1	352.0	369.2	380.6	398.7	422.7
Townships	12.6	13.1	13.9	14.6	15.1	16.1	16.4	16.7	17.0	17.6	17.6
Rural Fire Districts	31.4	34.6	36.0	37.3	40.0	43.0	47.9	50.3	52.2	53.5	51.9
Natural Resource Districts	53.0	55.7	55.5	60.1	60.1	65.6	69.2	76.6	78.3	78.5	75.7
Miscellaneous Districts	128.4	130.7	134.6	138.9	134.2	144.9	146.2	149.3	156.4	164.7	169.3
Educational Service Units	23.1	24.0	25.3	26.3	27.0	27.9	30.8	33.8	35.2	36.0	36.7
Community Colleges	109.1	126.3	133.6	141.3	150.4	169.7	185.2	204.5	211.3	224.8	230.9
School Districts	1,632.2	1,716.2	1,778.8	1,843.2	1,922.6	2,024.9	2,139.6	2,280.2	2,353.5	2,436.7	2,506.6
Total Taxes	\$ 2,722.8	\$ 2,876.1	\$ 2,991.0	\$ 3,108.7	\$ 3,231.8	\$ 3,400.7	\$ 3,565.0	\$ 3,781.4	\$ 3,904.8	\$ 4,054.7	\$ 4,179.9

¹ Amounts in millions of dollars.



**Table 3A 2008 - 2018 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 2008-2018
Nebraska's Property Valuation & Taxes Levied by Local Governments**

Year	Taxable Value	Annual % chg	Cumulative % chg	Taxes Levied	Annual % chg	Cumulative % chg	Average Tax Rate	Annual % chg	Cumulative % chg	Net Local Tax Relief ⁽¹⁾	Annual % chg	Cumulative % chg
2008	139,910,063,115	--	--	2,722,852,264	--	--	1.9461%	--	--	1,192,594,257	--	--
2009	147,626,212,873	5.52%	5.52%	2,876,126,176	5.63%	5.63%	1.9482%	0.11%	0.11%	1,253,922,800	5.14%	5.14%
2010	154,005,148,221	4.32%	10.07%	2,991,080,851	4.00%	9.85%	1.9422%	-0.31%	-0.20%	1,325,370,182	5.70%	11.13%
2011	160,728,246,466	4.37%	14.88%	3,108,747,898	3.93%	14.17%	1.9342%	-0.41%	-0.61%	1,216,503,041	-8.21%	2.00%
2012	169,958,724,711	5.74%	21.48%	3,231,879,749	3.96%	18.69%	1.9016%	-1.69%	-2.29%	1,195,396,629	-1.74%	0.23%
2013	184,353,161,915	8.47%	31.77%	3,400,720,239	5.22%	24.90%	1.8447%	-2.99%	-5.21%	1,260,229,265	5.42%	5.67%
2014	206,170,399,495	11.83%	47.36%	3,565,078,704	4.83%	30.93%	1.7292%	-6.26%	-11.15%	1,324,717,903	5.12%	11.08%
2015	227,668,925,779	10.43%	62.73%	3,781,433,467	6.07%	38.88%	1.6609%	-3.95%	-14.65%	1,379,768,015	4.16%	15.69%
2016	238,324,364,379	4.68%	70.34%	3,904,884,977	3.26%	43.41%	1.6385%	-1.35%	-15.81%	1,387,139,187	0.53%	16.31%
2017	245,203,340,134	2.89%	75.26%	4,054,737,530	3.84%	48.92%	1.6536%	0.92%	-15.03%	1,416,847,403	2.14%	18.80%
2018	249,234,881,561	1.64%	78.14%	\$ 4,179,992,372	3.09%	53.52%	1.6771%	1.42%	-13.82%	1,419,365,080	0.18%	19.01%

NOTES:

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

Sources: State Aid/Local Property Tax Relief figures are for fiscal years, e.g., 2018 = FY 2018-2019, per DAS Budget Division Feb. 2019. Value, Taxes, and Tax Rates from Certificates of Taxes Levied Reports (CTL), filed with Property Assessment Division.

Table 3C 2008 to 2018 State Aid History, By Categories

	FY2008-09 Actual	FY2009-10 Actual	FY2010-11 Actual	FY2011-12 Actual	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Actual	FY2016-17 Actual	FY2017-18 Actual Expenditures	FY2018-19 Appropriation
Aid to Municipalities	11,257,193	11,482,763	10,964,566	0	0	0	0	0	0	0	0
Local Transit Assistance											
Total Municipalities	11,257,193	11,482,763	10,964,566	0	0	0	0	0	0	0	0
Aid to Counties	4,965,866	4,841,719	4,623,222	0	0	0	0				
County Tax Relief Program	1,500,000	1,500,000	1,396,500	0	0	0	0				
Jail Reimbursement Assistance	3,910,000	3,812,250	3,640,210	0	0	0	0				
Local Prosecution Aid											
County Juvenile Services Aid	1,540,873	1,516,637	1,479,993	1,420,773	1,434,096	2,269,438	4,341,880	5,829,848	5,834,471	5,459,485	6,048,000
County Justice Reinvestment Grants											480,000
Juvenile Planning Grants											
Indigent Defense											
Total Counties	11,916,739	11,670,606	11,139,925	1,420,773	1,434,096	2,269,438	4,341,880	5,829,848	5,834,471	5,459,485	6,528,000
Teacher Salary Aid											
State Aid to Schools (TEEOA)	839,390,581	893,839,639	972,631,575	881,998,643	852,080,043	906,581,331	931,790,088	973,036,625	979,304,508	998,741,754	999,507,975
Option Enrollment Transportation											
Special Education	181,290,231	183,447,623	178,769,902	183,657,518	191,361,521	201,799,659	212,062,832	219,112,160	222,063,117	224,445,005	226,526,585
School Lunch	421,087	410,560	392,032	392,032	392,032	392,032	392,031	392,031	376,351	392,032	376,351
School Breakfast Reimbursement	399,065	412,071	438,283	451,927	386,501	517,470	505,323	540,557	538,600	609,524	617,898
Summer Food Service						140,000	102,896	43,854	32,681	32,681	86,400
Master Teacher Program Aid				0	0	0	0	344,975	0	0	0
Early Childhood Programs	4,195,642	3,204,686	3,286,856	2,920,885	3,423,668	4,118,572	8,823,588	5,578,831	8,419,357	7,205,890	8,436,823
Vocational & Adult Education	226,276	263,509	207,301	223,359	166,919	127,600	213,829	214,664	197,129	193,543	206,077
Tuition Reimbursmt (Ed)											
Geography Education											
Multicultural Education											
Teacher Certification											
School Reorganization Studies											
ESU Nurses											
Learning Community Aid	500,000	1,000,000	882,275	882,275	882,275	725,000	725,000	500,000	500,000	500,000	470,000
ESU Core Services/Technology	16,089,570	15,887,570	14,791,327	14,051,761	14,051,761	13,761,396	14,051,761	13,761,396	13,221,949	13,357,604	13,085,000
School Revenue Loss Mitigation											
Gifted Education/High Ability Learners	2,336,921	2,336,921	2,175,673	2,175,673	2,175,673	2,230,065	2,285,816	2,342,961	2,342,962	2,342,962	2,202,384
Hardship Fund											
Wards of the Court	17,042,823	17,106,298	16,265,017	14,776,399	13,823,142	14,295,518	12,484,031	16,234,453	12,935,385	19,320,912	15,052,590
Teacher World Aid											
Economic Education Aid											
School Employees Retirement	18,716,151	24,390,359	25,231,356	26,793,771	27,348,851	21,886,230	41,898,477	42,944,099	44,577,501	45,928,328	47,693,123
Total Education	1,080,608,347	1,142,299,236	1,215,071,597	1,128,324,243	1,106,092,386	1,166,574,873	1,225,335,672	1,275,046,605	1,284,509,540	1,313,070,235	1,314,261,206
Community Colleges	87,266,476	86,966,256	86,758,025	86,758,025	87,870,147	91,384,953	95,040,351	98,891,562	96,795,176	98,317,683	98,575,874
LB 881 Comm. College Aid											
Total Community Colleges	87,266,476	86,966,256	86,758,025	86,758,025	87,870,147	91,384,953	95,040,351	98,891,562	96,795,176	98,317,683	98,575,874
Natural Resources Districts	1,545,502	1,503,939	1,436,069	0	0	0	0	0	0	0	0
Homestead Exemption	60,633,379	65,569,800	68,607,607	67,574,378	67,229,038	64,730,230	67,257,394	71,448,249	74,818,923	81,288,400	84,100,000
LB 881/367 Property Tax Credit	113,383,081	114,346,176	113,689,195	113,843,519	113,888,038	114,429,015	139,463,600	202,338,646	202,153,728	222,364,662	224,000,000
Personal Property Tax Credit									13,319,778	14,132,163	14,200,000
Statewide Total	1,366,610,717	1,433,838,775	1,507,666,984	1,397,920,938	1,376,513,705	1,439,388,510	1,531,438,897	1,653,554,910	1,677,431,616	1,734,632,628	1,741,665,080
<i>Net Local Relief excluding Homestead & PTX Credit</i>	<i>\$1,192,594,257</i>	<i>\$1,253,922,800</i>	<i>\$1,325,370,182</i>	<i>\$1,216,503,041</i>	<i>\$1,195,396,629</i>	<i>\$1,260,229,265</i>	<i>\$1,324,717,903</i>	<i>\$1,379,768,015</i>	<i>\$1,387,139,187</i>	<i>\$1,416,847,403</i>	<i>\$1,419,365,080</i>

Source: NE DAS, Budget Division

Table 5 2008 to 2018 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	16.25%	442,543,981	25,384,195	5.74%	417,159,786	94.26%
Townships	0.46%	12,601,710	47,285	0.38%	12,554,426	99.62%
Cities & Villages	10.67%	290,516,115	87,921,549	30.26%	202,594,566	69.74%
Fire Districts	1.15%	31,408,104	3,952,671	12.58%	27,455,433	87.42%
Natural Resource Dist.	1.95%	52,972,469	-	0.00%	52,972,469	100.00%
Miscellaneous Dist.	4.72%	128,410,765	54,683,727	42.59%	73,727,038	57.41%
Education Service Units	0.85%	23,111,834	1,596,418	6.91%	21,515,416	93.09%
Community Colleges	4.01%	109,125,278	-	0.00%	109,125,278	100.00%
School Districts	59.94%	1,632,162,008	156,605,824	9.59%	1,475,556,183	90.41%
2008 State Totals	100.00%	2,722,852,264	330,191,669	12.13%	\$ 2,392,660,595	87.87%
County	16.14%	464,194,036	23,522,968	5.07%	440,671,067	94.93%
Townships	0.45%	13,081,116	44,150	0.34%	13,036,967	99.66%
Cities & Villages	10.82%	311,282,052	97,619,833	31.36%	213,662,218	68.64%
Fire Districts	1.20%	34,608,262	5,521,171	15.95%	29,087,091	84.05%
Natural Resource Dist.	1.94%	55,738,939	-	0.00%	55,738,939	100.00%
Miscellaneous Dist.	4.54%	130,639,244	54,648,001	41.83%	75,991,244	58.17%
Education Service Units	0.84%	24,029,567	1,528,581	6.36%	22,500,986	93.64%
Community Colleges	4.39%	126,311,455	-	0.00%	126,311,455	100.00%
School Districts	59.67%	1,716,241,505	166,214,806	9.68%	1,550,026,699	90.32%
2009 State Totals	100.00%	2,876,126,176	349,099,510	12.14%	2,527,026,666	87.86%
County	16.46%	492,464,502	22,932,151	4.66%	469,532,350	95.34%
Townships	0.47%	13,925,087	44,145	0.32%	13,880,942	99.68%
Cities & Villages	10.73%	320,814,632	96,518,780	30.09%	224,295,853	69.91%
Fire Districts	1.20%	36,004,232	5,281,467	14.67%	30,722,765	85.33%
Natural Resource Dist.	1.85%	55,482,551	-	0.00%	55,482,551	100.00%
Miscellaneous Dist.	4.50%	134,604,213	63,670,133	47.30%	70,934,080	52.70%
Education Service Units	0.85%	25,291,070	1,806,162	7.14%	23,484,908	92.86%
Community Colleges	4.47%	133,648,554	-	0.00%	133,648,554	100.00%
School Districts	59.47%	1,778,846,010	170,135,347	9.56%	1,608,710,663	90.44%
2010 State Totals	100.00%	\$ 2,991,080,851	\$ 360,388,185	12.05%	\$ 2,630,692,666	87.95%
County	16.51%	513,300,121	20,858,619	4.06%	492,441,501	95.94%
Townships	0.47%	14,608,496	44,145	0.30%	14,564,352	99.70%
Cities & Villages	10.73%	333,718,492	97,644,158	29.26%	236,074,334	70.74%
Fire Districts	1.20%	37,312,994	5,721,685	15.33%	31,591,309	84.67%
Natural Resource Dist.	1.93%	60,115,840	-	0.00%	60,115,840	100.00%
Miscellaneous Dist.	4.47%	138,859,474	60,395,468	43.49%	78,464,005	56.51%
Education Service Units	0.84%	26,258,454	1,795,259	6.84%	24,463,194	93.16%
Community Colleges	4.55%	141,336,477	3,439	0.00%	141,333,037	100.00%
School Districts	59.29%	1,843,237,551	172,298,391	9.35%	1,670,939,160	90.65%
2011 State Totals	100.00%	3,108,747,898	358,761,165	11.54%	2,749,986,733	88.46%
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%

Table 5 2008 to 2018 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	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%
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%

Table 6 2002 to 2018 History of Real Property Growth Values

Tax Year	Residential & Recreational	% of Total	Agric. Dwelling & Ag-Improvements	% of Total	Commercial & Industrial	% of Total	Minerals	% of Total	Total Real Property
	Growth Value	Annual Growth	Growth Value	Annual Growth	Growth Value	Annual Growth	Growth Value	Annual Growth	Growth Value
2002	1,140,267,793	60.91%	111,395,112	5.95%	618,414,786	33.03%	2,050,625	0.11%	1,872,128,316
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

Tax Year	Total Real Property Growth Value	Annual %Chg. Growth Value	%Growth of Total Taxable Value	Total Taxable Value ¹	Annual %Chg. Taxable Value	Annual %Chg. Taxable Value Exclud. Growth
	2002	1,872,128,316	--	1.91%	98,162,679,918	--
2003	2,110,184,373	12.72%	2.03%	104,200,041,103	6.15%	4.00%
2004	2,019,633,461	-4.29%	1.85%	109,123,243,710	4.72%	2.79%
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%

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.

Table 10 2017 vs 2018 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2017	2018
Counties	93	93
Cities ¹	529	529
Townships ²	390	390
Fire Districts ³	412	412
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	248	248
K-12 Base Schools with Learning Community District	11	11
Learning Community District ⁴	1	1
K-12 Base Schools participate in Unified Systems	7	7
Unified School Systems	3	3
Total School Systems (including unified & LC)	245	245
School Districts with Bonds (voted on by patrons)	127	126
Miscellaneous Districts:		
Airport Authority County	7	7
Airport Authority City	30	30
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery ⁵	83	83
Community Building	3	3
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	22	22
Hospital Districts ⁶	12	12
Joint Public Agency (JPA)	5	5
Library/Bookmobile	6	6
Metropolitan Utilities District ⁷	1	1
Parking District	4	4
Reclamation District ⁸	3	3
Road District	6	5
Railroad Transportation Safety District	3	3
Sanitary Improvement Districts	337	341
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Community Redevelopment Authority	6	6
Public Building Commission	1	1
Total Miscellaneous Districts	618	621
Estimated total number of taxing subdivisions levying a property tax	2,333	2,336

Notes:

¹ 8 cities overlap into multiple counties; Emerson, Halsey, Newman Grove, Oxford, Palisade, Tilden, Trumbell, and Wakefield.

¹ Reporting change in 2015, 8 city/villages with no levy but active budgets are now reported for CTL Report.

² Antelope, Fillmore, & Washington Counties added townships to designate portion of townships inside city and outside city.

³ 413 unique fire districts; 173 overlap into multiple counties, 240 are located within single counties, 646 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 83 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 12 School Systems 2018-2019 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	59,641,373,495	\$9,691,834.86
KENESAW 3	3	01-0003		459,844,806	3,481,296.66
HASTINGS 18	3	01-0018		1,129,018,683	12,441,824.18
ADAMS CENTRAL HIGH 90	3	01-0090		1,785,301,290	12,601,690.95
SILVER LAKE 123	3	01-0123		793,290,876	4,231,158.16
NELIGH-OAKDALE 9	3	02-0009		539,528,819	4,919,406.43
ELGIN 18	3	02-0018		698,650,632	2,330,629.27
NEBR UNIFIED DIST 1	3	02-2001	U	1,094,102,381	7,230,803.29
ARTHUR CO HIGH 500	3	03-0500		238,623,711	2,030,308.08
BANNER 1	3	04-0001		310,335,450	2,840,802.50
SANDHILLS 71	3	05-0071		418,114,062	2,361,029.96
BOONE CENTRAL 1	3	06-0001		1,460,746,425	7,434,173.48
ST EDWARD 17	3	06-0017		464,106,265	2,481,445.16
RIVERSIDE 75	3	06-0075		819,129,976	4,407,369.12
ALLIANCE 6	3	07-0006		1,073,493,919	11,828,927.48
HEMINGFORD 10	3	07-0010		668,802,212	5,476,552.01
BOYD COUNTY SCH 51	3	08-0051		670,117,315	4,638,906.22
AINSWORTH 10	3	09-0010		814,616,769	5,924,732.09
GIBBON 2	3	10-0002		610,188,516	6,182,699.14
KEARNEY 7	3	10-0007		3,867,383,270	39,231,015.26
ELM CREEK 9	3	10-0009		407,788,817	3,491,018.81
SHELTON 19	3	10-0019		371,066,288	3,825,259.00
RAVENNA 69	3	10-0069		759,793,688	5,671,677.37
PLEASANTON 105	3	10-0105		403,183,503	2,480,198.58
AMHERST 119	3	10-0119		372,946,727	2,329,294.32
TEKAMAH-HERMAN 1	3	11-0001		937,168,103	7,388,886.33
OAKLAND-CRAIG 14	3	11-0014		573,967,704	4,984,933.25
LYONS-DECATUR NORTHEAST 20	3	11-0020		557,256,041	3,781,747.20
DAVID CITY 56	3	12-0056		1,348,816,004	10,153,227.12
EAST BUTLER 2R	3	12-0502		918,745,196	5,503,585.40
PLATTSMOUTH 1	3	13-0001		754,473,618	8,273,746.90
WEEPING WATER 22	3	13-0022		377,708,513	4,039,237.85
LOUISVILLE 32	3	13-0032		549,975,840	5,825,250.57
CONESTOGA 56	3	13-0056		749,664,904	7,688,796.01
ELMWOOD-MURDOCK 97	3	13-0097		463,724,204	4,556,303.84
HARTINGTON-NEWCASTLE 8	3	14-0008		1,162,028,006	5,224,756.93
RANDOLPH 45	3	14-0045		721,986,221	3,608,137.38
LAUREL-CONCORD-COLERIDGE 54	3	14-0054		1,021,209,196	6,318,403.70
WYNOT 101	3	14-0101		183,160,600	1,855,862.20
CHASE COUNTY SCHOOLS 10	3	15-0010		1,340,667,397	7,973,794.82
WAUNETA-PALISADE 536	3	15-0536		410,168,773	3,999,823.07
VALENTINE HIGH 6	3	16-0006		1,313,542,554	8,743,555.92
CODY-KILGORE 30	3	16-0030		188,420,013	1,794,171.07
SIDNEY 1	3	17-0001		724,405,810	7,606,274.03
LEYTON 3	3	17-0003		452,808,328	3,132,670.87
POTTER-DIX 9	3	17-0009		346,427,867	2,826,362.28
SUTTON 2	3	18-0002		791,804,104	5,390,879.90
HARVARD 11	3	18-0011		375,136,555	3,831,570.71
LEIGH 39	3	19-0039		468,373,846	3,535,890.38
CLARKSON 58	3	19-0058		409,489,757	3,008,116.25
HOWELLS-DODGE 70	3	19-0070		716,684,456	4,260,747.87
SCHUYLER CENTRAL HIGH 123	3	19-0123		1,390,885,160	15,109,356.67
WEST POINT 1	3	20-0001		1,395,378,744	9,349,987.42
BANCROFT-ROSALIE 20	3	20-0020		419,367,729	3,210,419.69
WISNER-PILGER 30	3	20-0030		916,504,933	6,161,644.52
ANSELMO-MERNA 15	3	21-0015		675,311,793	3,583,393.43
BROKEN BOW 25	3	21-0025		1,015,053,782	8,203,918.16
ANSLEY 44	3	21-0044		402,334,009	3,187,953.49
SARGENT 84	3	21-0084		412,185,820	2,874,402.98
ARNOLD 89	3	21-0089		456,247,565	3,186,927.00
CALLAWAY 180	3	21-0180		533,421,888	3,641,127.12
SO SIOUX CITY 11	3	22-0011		987,295,697	10,522,983.92
HOMER 31	3	22-0031		402,442,405	3,936,426.12
CHADRON 2	3	23-0002		543,236,738	\$5,704,000.70

Table 12 School Systems 2018-2019 Cumulative Totals

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
CRAWFORD 71	3	23-0071		241,594,601	\$2,285,570.11
LEXINGTON 1	3	24-0001		1,078,944,378	11,328,934.11
OVERTON 4	3	24-0004		338,019,411	3,030,290.60
COZAD 11	3	24-0011		829,566,062	8,710,455.46
GOTHENBURG 20	3	24-0020		873,525,445	8,547,630.19
SUMNER-EDDYVILLE-MILLER 101	3	24-0101		414,763,147	3,418,909.31
CREEK VALLEY 25	3	25-0025		469,617,780	3,526,836.73
SOUTH PLATTE 95	3	25-0095		447,949,954	2,911,680.16
PONCA 1	3	26-0001		396,912,931	4,167,590.92
ALLEN 70	3	26-0070		318,274,255	3,009,308.96
EMERSON-HUBBARD 561	3	26-0561		457,552,293	3,566,220.04
FREMONT 1	3	27-0001		2,360,904,314	24,971,827.82
SCRIBNER-SNYDER 62	3	27-0062		470,857,156	3,673,656.98
LOGAN VIEW 594	3	27-0594		853,042,363	6,611,403.65
NORTH BEND CENTRAL 595	3	27-0595		1,085,040,180	7,832,305.36
OMAHA 1	5	28-0001		22,164,502,201	239,938,567.88
ELKHORN 10	3	28-0010		6,090,326,450	63,948,781.21
DOUGLAS CO. WEST COMMUNITY 15	3	28-0015		1,022,807,985	11,091,123.91
MILLARD 17	3	28-0017		10,825,121,331	120,267,127.72
RALSTON 54	3	28-0054		1,660,394,395	17,773,010.64
BENNINGTON 59	3	28-0059		1,321,752,640	14,407,137.59
WESTSIDE 66	3	28-0066		3,603,238,295	43,325,553.89
DUNDY CO 117	3	29-0117		1,000,727,863	5,577,500.88
EXETER-MILLIGAN 1	3	30-0001		718,807,519	4,310,198.57
FILLMORE CO. DIST 25	3	30-0025		1,247,288,820	7,670,836.61
SHICKLEY 54	3	30-0054		533,725,316	3,168,741.88
FRANKLIN R6	3	31-0506		449,978,751	4,432,745.89
MAYWOOD 46	3	32-0046		352,651,623	2,978,262.71
EUSTIS-FARNAM 95	3	32-0095		436,325,483	2,742,768.96
MEDICINE VALLEY 125	3	32-0125		285,680,363	2,999,643.08
ARAPAHOE 18	3	33-0018		473,087,160	3,251,600.19
CAMBRIDGE 21	3	33-0021		330,280,838	3,171,698.97
SOUTHERN VALLEY 540	3	33-0540		792,620,212	7,040,253.03
SOUTHERN 1	3	34-0001		400,441,258	4,324,765.71
BEATRICE 15	3	34-0015		1,223,885,468	13,212,027.15
FREEMAN 34	3	34-0034		541,515,850	4,270,676.08
DILLER-ODELL 100	3	34-0100		643,697,270	4,376,127.33
GARDEN CO HIGH 1	3	35-0001		811,107,527	3,510,110.98
BURWELL HIGH 100	3	36-0100		457,604,417	4,250,219.17
ELWOOD 30	3	37-0030		504,583,309	3,479,491.91
HYANNIS HIGH 11	3	38-0011		589,552,919	2,764,143.74
CENTRAL VALLEY 60	3	39-0060		856,365,098	6,936,564.79
GRAND ISLAND 2	3	40-0002		3,245,441,892	35,050,772.61
NORTHWEST HIGH 82	3	40-0082		1,003,294,652	8,600,235.07
WOOD RIVER HIGH 83	3	40-0083		836,193,298	6,869,562.42
DONIPHAN-TRUMBULL 126	3	40-0126		747,473,465	6,585,132.59
GILTNER 2	3	41-0002		362,103,270	2,218,736.13
HAMPTON 91	3	41-0091		355,766,591	2,400,320.62
AURORA 4R	3	41-0504		1,672,907,081	12,744,926.28
ALMA 2	3	42-0002		346,373,957	3,509,917.73
HAYES CENTER 79	3	43-0079		386,527,665	2,484,992.47
HITCHCOCK COUNTY SCHOOLS 70	3	44-0070		423,811,325	3,615,182.62
O'NEILL 7	3	45-0007		1,318,400,698	11,188,874.52
EWING 29	3	45-0029		317,388,506	2,296,138.64
STUART 44	3	45-0044		205,535,719	1,947,490.18
CHAMBERS 137	3	45-0137		328,924,861	1,928,774.68
WEST HOLT PUBLIC SCH 239	3	45-0239		1,159,224,912	5,886,093.48
MULLEN 1	3	46-0001		538,656,780	2,988,479.95
ST PAUL 1	3	47-0001		626,825,519	5,077,224.84
CENTURA 100	3	47-0100		591,344,943	5,849,543.37
ELBA 103	3	47-0103		166,900,824	1,560,606.22
FAIRBURY 8	3	48-0008		1,182,607,305	12,179,725.71
TRI COUNTY 300	3	48-0300		919,000,066	5,089,222.44
MERIDIAN 303	3	48-0303		451,200,536	\$2,419,280.84

Table 12 School Systems 2018-2019 Cumulative Totals

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
STERLING 33	3	49-0033		310,336,017	\$2,950,633.24
JOHNSON CO CENTRAL 50	3	49-0050		727,502,269	6,836,965.87
WILCOX-HILDRETH 1	3	50-0001		757,991,952	4,215,647.06
AXTELL R1	3	50-0501		558,603,705	3,339,907.45
MINDEN R3	3	50-0503		1,347,294,727	8,831,029.82
OGALLALA 1	3	51-0001		1,045,204,085	9,992,946.40
PAXTON 6	3	51-0006		473,886,750	2,930,704.34
KEYA PAHA CO HIGH 100	3	52-0100		497,884,499	2,004,040.25
KIMBALL 1	3	53-0001		571,438,935	6,000,120.55
CREIGHTON 13	3	54-0013		504,630,319	3,808,415.64
CROFTON 96	3	54-0096		579,196,374	4,345,325.42
NIORARA 1R	3	54-0501		192,386,775	1,857,867.47
SANTEE C5	3	54-0505		6,687,755	70,220.99
WAUSA 76R	3	54-0576		378,456,580	3,043,961.28
BLOOMFIELD 86R	3	54-0586		605,950,099	3,612,838.29
LINCOLN 1	4	55-0001		22,350,775,767	237,579,615.65
WAVERLY 145	3	55-0145		1,809,564,697	18,991,968.49
MALCOLM 148	3	55-0148		376,800,007	3,426,005.73
NORRIS 160	3	55-0160		1,532,142,228	16,095,468.48
RAYMOND CENTRAL 161	3	55-0161		742,057,902	7,789,600.88
NORTH PLATTE 1	3	56-0001		2,423,220,983	26,323,095.05
BRADY 6	3	56-0006		303,432,779	2,999,543.49
MAXWELL 7	3	56-0007		282,451,030	2,424,243.97
HERSHEY 37	3	56-0037		553,053,985	5,102,289.37
SUTHERLAND 55	3	56-0055		408,581,800	4,004,972.78
WALLACE 65R	3	56-0565		539,965,975	2,998,308.96
STAPLETON R1	3	57-0501		351,028,524	2,667,298.04
LOUP CO 25	3	58-0025		340,772,555	2,129,834.37
MADISON 1	3	59-0001		812,252,362	6,679,542.71
NORFOLK 2	3	59-0002		2,531,547,355	27,591,466.19
BATTLE CREEK 5	3	59-0005		653,131,046	4,714,737.93
NEWMAN GROVE 13	3	59-0013		644,046,608	2,216,758.67
ELKHORN VALLEY 80	3	59-0080		710,846,951	4,602,144.97
MCPHERSON CO HIGH 90	3	60-0090		289,168,560	1,742,965.64
CENTRAL CITY 4	3	61-0004		999,949,010	9,418,923.39
PALMER 49	3	61-0049		323,282,450	2,712,362.77
BAYARD 21	3	62-0021		307,693,475	3,201,648.05
BRIDGEPORT 63	3	62-0063		607,402,817	6,377,740.90
FULLERTON 1	3	63-0001		578,674,149	4,066,257.84
TWIN RIVER 30	3	63-0030		1,022,216,828	7,132,946.79
JOHNSON-BROCK 23	3	64-0023		452,844,656	3,016,019.26
AUBURN 29	3	64-0029		626,583,007	6,579,128.90
SUPERIOR 11	3	65-0011		532,642,067	5,559,637.83
SO CENTRAL NE UNIF 5	3	65-2005	U	1,534,751,127	11,809,116.49
SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		862,625,340	7,744,590.23
NEBRASKA CITY 111	3	66-0111		957,156,514	10,453,383.43
PALMYRA OR1	3	66-0501		564,586,715	4,867,691.60
PAWNEE CITY 1	3	67-0001		320,604,917	3,318,726.08
LEWISTON 69	3	67-0069		438,636,674	2,861,218.61
PERKINS COUNTY SCHOOLS 20	3	68-0020		1,174,482,785	5,413,295.71
HOLDREGE 44	3	69-0044		1,105,562,492	11,387,308.18
BERTRAND 54	3	69-0054		580,792,653	3,427,030.28
LOOMIS 55	3	69-0055		500,544,040	2,405,743.25
PIERCE 2	3	70-0002		820,968,263	6,157,265.76
PLAINVIEW 5	3	70-0005		733,414,161	4,807,655.16
OSMOND 42R	3	70-0542		410,626,730	2,935,578.96
COLUMBUS 1	3	71-0001		1,931,626,608	20,281,898.05
LAKEVIEW COMMUNITY 5	3	71-0005		1,536,870,513	8,957,663.33
HUMPHREY 67	3	71-0067		933,306,961	3,033,859.36
CROSS COUNTY 15	3	72-0015		835,530,265	4,990,975.99
OSCEOLA 19	3	72-0019		528,526,497	3,892,111.47
SHELBY-RISING CITY 32	3	72-0032		778,503,742	5,527,377.29
HIGH PLAINS COMMUNITY 75	3	72-0075		875,238,168	5,273,745.26
MCCOOK 17	3	73-0017		761,076,149	7,848,431.51

Table 12 School Systems 2018-2019 Cumulative Totals

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
SOUTHWEST 179	3	73-0179		701,594,964	\$4,804,132.43
FALLS CITY 56	3	74-0056		902,314,954	9,419,365.16
HUMBOLDT TABLE RK STEINAUER 70	3	74-0070		824,391,149	6,073,451.91
ROCK CO HIGH 100	3	75-0100		679,684,238	3,050,777.37
CRETE 2	3	76-0002		1,093,268,061	11,516,717.08
DORCHESTER 44	3	76-0044		407,425,980	2,666,900.63
FRIEND 68	3	76-0068		464,563,077	3,533,829.83
WILBER-CLATONIA 82	3	76-0082		681,942,715	6,792,736.32
BELLEVUE 1	3	77-0001		2,978,423,073	31,273,448.21
PAPILLION-LAVISTA 27	3	77-0027		5,755,693,697	61,625,983.57
GRETNA 37	3	77-0037		2,646,858,731	27,792,000.34
SPRINGFIELD PLATTEVIEW 46	3	77-0046		1,572,254,693	15,834,554.59
ASHLAND-GREENWOOD 1	3	78-0001		854,505,649	8,122,515.27
YUTAN 9	3	78-0009		319,820,044	3,242,153.24
WAHOO 39	3	78-0039		1,017,853,577	10,747,408.96
MEAD 72	3	78-0072		422,438,191	4,153,522.44
CEDAR BLUFFS 107	3	78-0107		309,706,044	3,249,266.48
MINATARE 2	3	79-0002		48,770,679	510,103.98
MORRILL 11	3	79-0011		386,927,967	4,263,954.78
GERING 16	3	79-0016		780,234,503	8,192,475.78
MITCHELL 31	3	79-0031		303,390,000	3,136,330.25
SCOTTSBLUFF 32	3	79-0032		1,536,242,290	16,928,342.36
MILFORD 5	3	80-0005		665,240,364	5,601,210.71
SEWARD 9	3	80-0009		1,614,286,056	13,359,360.28
CENTENNIAL 67R	3	80-0567		1,597,984,180	7,117,185.41
HAY SPRINGS 3	3	81-0003		173,734,646	1,772,272.49
GORDON-RUSHVILLE HIGH SCH 10	3	81-0010		913,299,082	7,601,534.03
LOUP CITY 1	3	82-0001		649,585,843	3,899,977.68
LITCHFIELD 15	3	82-0015		280,935,924	2,410,913.10
SIoux CO HIGH 500	3	83-0500		537,201,057	3,054,511.10
STANTON 3	3	84-0003		621,219,793	5,575,008.58
DESHLER 60	3	85-0060		552,480,591	3,444,324.17
THAYER CENTRAL COMM 70	3	85-0070		843,916,101	6,541,331.37
BRUNING-DAVENPORT UNIF	3	85-2001	U	923,148,569	3,990,417.87
THEDFORD HIGH 1	3	86-0001		285,619,468	2,698,900.12
PENDER 1	3	87-0001		607,677,970	4,482,528.51
WALTHILL 13	3	87-0013		170,145,434	1,786,466.71
UMO N HO NATION SCH 16	3	87-0016		19,107,937	200,535.80
WINNEBAGO 17	3	87-0017		103,044,130	1,081,299.51
ORD 5	3	88-0005		861,348,747	6,937,373.19
ARCADIA 21	3	88-0021		184,162,139	1,708,082.12
BLAIR 1	3	89-0001		1,732,452,153	18,299,822.68
FORT CALHOUN 3	3	89-0003		410,204,851	4,487,643.77
ARLINGTON 24	3	89-0024		684,339,113	6,611,044.48
WAYNE 17	3	90-0017		930,350,805	9,284,903.92
WAKEFIELD 60R	3	90-0560		489,064,143	4,878,331.94
WINSIDE 595	3	90-0595		400,604,380	3,087,313.62
RED CLOUD 2	3	91-0002		372,674,238	3,190,745.44
BLUE HILL 74	3	91-0074		365,056,425	3,525,500.10
WHEELER CENTRAL 45	3	92-0045		570,394,164	2,711,637.43
YORK 12	3	93-0012		1,163,810,005	12,635,277.54
MCCOOL JUNCTION 83	3	93-0083		360,153,243	2,576,367.00
HEARTLAND 96	3	93-0096		816,131,271	3,866,167.79
244 School Systems 2018-2019					
Value excludes duplicate of Learning Community					
*school taxes levied excludes bond taxes voted on by patrons				249,234,881,595	\$2,263,574,636.34

Table 12 School Systems 2018-2019 Cumulative Totals

Reference for Class of School Districts:

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.

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.

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.

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.

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.

Table 13 School Systems 2018-2019 Detail of Base Schools & Counties within each School System

Table with columns: Cnty/Dist#, SysCode/Class, School System Name, County Number & Name, Base School District, Base School Code/Class, 2018 Total Value, Gen.Fund Tax Rate, Special Bldg Fund Rate, Qualif.Capital Purp. Fund Tot.Rate, Other Rates (1), 2018 Total Tax Rate, 2018 Taxes Excluding Bond (2). The table lists data for various school systems including Meridian, Sterling, Johnson Co Central, Wilcox-Hildreth, AxteLL, Minden, Ogallala, Paxton, Keya Paha, and Kimball.

(1) Other Rates: Insurance Bond, Technology Bond, LC Elementary Learning Center. (2) School taxes exclude bonds voted on by patrons.

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
01-0003	KENESAW 3 BOND	1 ADAMS	385,982,531	0.075349	\$290,835.76
01-0003	KENESAW 3 BOND	40 HALL	24,486,059	0.075350	18,450.36
01-0003	KENESAW 3 BOND	50 KEARNEY	49,376,216	0.075350	37,205.01
	School Bond Total		459,844,806		346,491.13
01-0018	HASTINGS 18 BOND	1 ADAMS	1,129,018,683	0.240000	2,709,654.92
01-0090	ADAMS CENTRAL 90 BOND 2016	1 ADAMS	1,671,259,478	0.073999	1,236,721.28
01-0090	ADAMS CENTRAL 90 BOND 2016	18 CLAY	98,676,026	0.073999	73,019.34
01-0090	ADAMS CENTRAL 90 BOND 2016	40 HALL	9,824,090	0.073999	7,269.74
01-0090	ADAMS CENTRAL 90 BOND 2016	50 KEARNEY	4,342,726	0.073999	3,213.58
01-0090	ADAMS CENTRAL 90 BOND 2016	91 WEBSTER	1,198,970	0.073999	887.22
	School Bond Total		1,785,301,290		1,321,111.16
06-0001	BOONE CENTRAL 1 BOND 2015	2 ANTELOPE	5,326,514	0.059821	3,186.40
06-0001	BOONE CENTRAL 1 BOND 2015	6 BOONE	1,455,419,911	0.059821	870,648.47
	School Bond Total		1,460,746,425		873,834.87
10-0002	GIBBON 2 BOND	10 BUFFALO	550,799,587	0.161400	888,991.53
10-0002	GIBBON 2 BOND	50 KEARNEY	59,388,929	0.161400	95,853.88
	School Bond Total		610,188,516		984,845.41
10-0007	KEARNEY 7 BOND 2009	10 BUFFALO	3,735,965,994	0.086143	3,218,277.01
10-0007	KEARNEY 7 BOND 2009	50 KEARNEY	105,327,767	0.086143	90,732.57
10-0007	KEARNEY 7 BOND 2009	69 PHELPS	25,757,024	0.086143	22,187.90
	School Bond Total		3,867,050,785		3,331,197.48
10-0007	KEARNEY 7 BOND 2013	10 BUFFALO	3,736,298,479	0.119453	4,463,126.15
10-0007	KEARNEY 7 BOND 2013	50 KEARNEY	105,327,767	0.119453	125,817.27
10-0007	KEARNEY 7 BOND 2013	69 PHELPS	25,757,024	0.119453	30,767.54
	School Bond Total		3,867,383,270		4,619,710.96
10-0009	ELM CREEK 9 BOND 2008	24 DAWSON	15,433,579	0.146143	22,555.15
10-0009	ELM CREEK 9 BOND 2008	69 PHELPS	102,153,638	0.146143	149,290.52
10-0009	ELM CREEK 9 BOND K-12 2008	10 BUFFALO	290,201,600	0.146143	424,109.89
	School Bond Total		407,788,817		595,955.56
10-0019	SHELTON 19 BOND	1 ADAMS	2,664,087	0.064991	1,731.44
10-0019	SHELTON 19 BOND	10 BUFFALO	277,333,239	0.064991	180,241.75
10-0019	SHELTON 19 BOND	40 HALL	87,429,783	0.064991	56,821.58
10-0019	SHELTON 19 BOND	50 KEARNEY	3,639,179	0.064991	2,365.14
	School Bond Total		371,066,288		241,159.91
10-0105	PLEASANTON 105 BOND 2013	10 BUFFALO	397,077,865	0.154094	611,873.95
10-0105	PLEASANTON 105 BOND 2013	82 SHERMAN	6,105,638	0.154094	9,408.43
	School Bond Total		403,183,503		621,282.38
10-0119	AMHERST 119 AFFIL BOND 9-12	10 BUFFALO	372,946,727	0.067022	249,956.64
10-0119	AMHERST 119 BOND	10 BUFFALO	317,767,424	0.064356	204,502.64
	School Bond Total		690,714,151		454,459.28
11-0014	OAKLAND-CRAIG 14 BOND 2012	11 BURT	547,847,411	0.077737	425,883.44
11-0014	OAKLAND-CRAIG 14 BOND 2012	20 CUMING	25,384,223	0.077737	19,732.97
11-0014	OAKLAND-CRAIG 14 BOND 2012	27 DODGE	736,070	0.077737	572.20
	School Bond Total		573,967,704		446,188.61

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
12-0056	DAVID CITY 56 9-12 QCPUF BOND	12 BUTLER	1,332,674,702	0.013936	185,720.01
12-0056	DAVID CITY 56 9-12 QCPUF BOND	71 PLATTE	29,204	0.013936	4.08
12-0056	DAVID CITY 56 9-12 QCPUF BOND	78 SAUNDERS	15,130,035	0.013936	2,108.62
12-0056	DAVID CITY 56 9-12 QCPUF BOND	80 SEWARD	792,847	0.013936	110.50
	School Bond Total		1,348,626,788		187,943.21
12-0056	DAVID CITY 56 ELEM QCPUF BOND	12 BUTLER	1,225,783,612	0.015173	185,988.95
12-0056	DAVID CITY 56 ELEM QCPUF BOND	71 PLATTE	29,204	0.015173	4.45
12-0056	DAVID CITY 56 ELEM QCPUF BOND	78 SAUNDERS	12,113,681	0.015173	1,838.14
12-0056	DAVID CITY 56 ELEM QCPUF BOND	80 SEWARD	792,847	0.015173	120.32
	School Bond Total		1,238,719,344		187,951.86
13-0001	PLATTSMOUTH 1 BOND 9-12	13 CASS	754,473,618	0.095419	719,912.01
13-0001	PLATTSMOUTH 1 BOND K-8	13 CASS	566,648,850	0.078731	446,128.40
	School Bond Total		1,321,122,468		1,166,040.41
13-0022	WEEPING WATER 22 BOND 2013	13 CASS	377,708,513	0.251373	949,457.51
13-0032	LOUISVILLE 32 BOND	13 CASS	545,893,403	0.119376	651,666.09
13-0032	LOUISVILLE 32 BOND	77 SARPY	4,082,437	0.119376	4,873.48
	School Bond Total		549,975,840		656,539.57
13-0056	CONESTOGA 56 BOND	13 CASS	734,403,041	0.095212	699,240.31
13-0056	CONESTOGA 56 BOND	66 OTOE	15,423,468	0.095212	14,685.07
	School Bond Total		749,826,509		713,925.38
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	13 CASS	450,507,734	0.139094	626,629.62
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	66 OTOE	13,216,470	0.139094	18,383.33
	School Bond Total		463,724,204		645,012.95
14-0101	WYNOT 101 BOND 2016	14 CEDAR	181,759,948	0.133322	242,326.60
14-0101	WYNOT 101 BOND 2016	26 DIXON	2,291,785	0.133322	3,055.46
	School Bond Total		184,051,733		245,382.06
17-0001	SIDNEY 1 QCPUF BND 2011-2017	17 CHEYENNE	725,785,146	0.036625	265,819.90
17-0001	SIDNEY 1 HS BOND 2007	17 CHEYENNE	725,785,146	0.132979	965,143.12
19-0058	CLARKSON 58 BOND 9-12	19 COLFAX	196,999,480	0.020000	39,400.24
19-0058	CLARKSON 58 BOND 9-12	84 STANTON	159,440,157	0.020000	31,888.15
	School Bond Total		356,439,637		71,288.39
19-0058	CLARKSON 58 BOND K-8	19 COLFAX	182,445,435	0.010000	18,244.67
19-0058	CLARKSON 58 BOND K-8	84 STANTON	159,437,970	0.010000	15,943.93
	School Bond Total		341,883,405		34,188.60
19-0123	SCHUYLER CENTRAL 123 BOND 2007	12 BUTLER	141,774,782	0.036311	51,479.98
19-0123	SCHUYLER CENTRAL 123 BOND 2007	19 COLFAX	1,248,570,837	0.036311	453,369.12
19-0123	SCHUYLER CENTRAL 123 BOND 2007	78 SAUNDERS	539,541	0.036311	195.90
	School Bond Total		1,390,885,160		505,045.00
20-0001	WEST POINT 1 BOND 2007	20 CUMING	1,394,400,834	0.044404	619,170.75
20-0001	WEST POINT 1 BOND 2007	27 DODGE	977,910	0.044404	434.24
	School Bond Total		1,395,378,744		619,604.99

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
20-0030	WISNER-PILGER 30 BOND 9-12	20 CUMING	623,826,226	0.016536	103,156.22
20-0030	WISNER-PILGER 30 BOND 9-12	84 STANTON	270,166,448	0.016536	44,674.82
20-0030	WISNER-PILGER 30 BOND 9-12	90 WAYNE	22,512,259	0.016536	3,722.64
	School Bond Total		916,504,933		151,553.68
21-0025	BROKEN BOW 25 BOND	21 CUSTER	1,015,053,782	0.043543	441,983.80
22-0011	SO SIOUX CITY 11 BOND	22 DAKOTA	965,657,581	0.115823	1,118,453.90
24-0011	COZAD 11 BOND K-8	24 DAWSON	229,097,297	0.250000	572,744.85
24-0020	GOTHENBURG 20 BOND 9-12	21 CUSTER	101,707,552	0.053891	54,811.26
24-0020	GOTHENBURG 20 BOND 9-12	24 DAWSON	663,901,603	0.053891	357,783.64
24-0020	GOTHENBURG 20 BOND 9-12	56 LINCOLN	107,916,290	0.053891	58,157.30
	School Bond Total		873,525,445		470,752.20
24-0020	GOTHENBURG 20 BOND K-8	21 CUSTER	10,014,937	0.057568	5,765.44
24-0020	GOTHENBURG 20 BOND K-8	24 DAWSON	393,542,255	0.057568	226,555.06
24-0020	GOTHENBURG 20 BOND K-8	56 LINCOLN	76,562,622	0.057568	44,075.69
	School Bond Total		480,119,814		276,396.19
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	10 BUFFALO	86,618,416	0.121765	105,471.09
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	21 CUSTER	69,748,502	0.121765	84,929.34
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	24 DAWSON	258,396,229	0.121765	314,636.68
	School Bond Total		414,763,147		505,037.11
25-0095	SOUTH PLATTE 95 BOND 2014	25 DEUEL	162,140,638	0.100000	162,141.59
25-0095	SOUTH PLATTE 95 BOND 2014	35 GARDEN	1,738,481	0.100000	1,738.51
25-0095	SOUTH PLATTE 95 BOND 2014	51 KEITH	249,424,190	0.100000	249,425.49
25-0095	SOUTH PLATTE 95 BOND 2014	68 PERKINS	34,646,645	0.100000	34,646.63
	School Bond Total		285,809,316		447,952.22
26-0001	PONCA 1 BOND 2009	22 DAKOTA	169,646,145	0.137418	233,124.36
26-0001	PONCA 1 BOND 2009	26 DIXON	227,266,786	0.137418	312,305.78
	School Bond Total		396,912,931		545,430.14
26-0070	ALLEN 70 BOND	22 DAKOTA	17,400,276	0.053953	9,387.98
26-0070	ALLEN 70 BOND	26 DIXON	300,873,979	0.053953	162,330.80
	School Bond Total		318,274,255		171,718.78
27-0001	FREMONT 1 BOND 1 2010	27 DODGE	2,054,704,833	0.034868	716,454.48
27-0001	FREMONT 1 BOND 1 2010	78 SAUNDERS	260,134,561	0.034868	90,705.14
	School Bond Total		2,314,839,394		807,159.62
27-0001	FREMONT 1 BOND 2 2010	27 DODGE	2,054,704,833	0.020097	412,953.78
27-0001	FREMONT 1 BOND 2 2010	78 SAUNDERS	260,134,561	0.020097	52,280.40
	School Bond Total		2,314,839,394		465,234.18
27-0001	FREMONT 1 BOND 9-12	27 DODGE	2,054,704,833	0.023430	481,437.88
27-0001	FREMONT 1 BOND 9-12	78 SAUNDERS	95,365,337	0.023430	22,344.68
	School Bond Total		2,150,070,170		503,782.56

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
27-0001	FREMONT 1 BOND K-8	27 DODGE	2,006,375,722	0.121080	2,429,339.18
27-0001	FREMONT 1 BOND K-8	78 SAUNDERS	27,112,742	0.121080	32,828.28
	School Bond Total		2,033,488,464		2,462,167.46
27-0001	FREMONT 1 BOND all bonds	28 DOUGLAS	46,064,920	0.199470	91,883.84
27-0594	LOGAN VIEW 594 BOND 2010	11 BURT	73,409,331	0.070281	51,593.12
27-0594	LOGAN VIEW 594 BOND 2010	20 CUMING	14,004,243	0.070281	9,842.31
27-0594	LOGAN VIEW 594 BOND 2010	27 DODGE	629,457,057	0.070281	442,393.48
27-0594	LOGAN VIEW 594 BOND 2010	89 WASHINGTON	136,171,732	0.070281	95,702.96
	School Bond Total		853,042,363		599,531.87
27-0595	NORTH BEND CNTRL 595 BOND 2013	19 COLFAX	4,803,849	0.039356	1,890.61
27-0595	NORTH BEND CNTRL 595 BOND 2013	78 SAUNDERS	282,058,819	0.039356	111,008.84
27-0595	NORTHBEND CNTRL 595 BOND 2013	27 DODGE	798,177,512	0.039356	314,135.14
	School Bond Total		1,085,040,180		427,034.59
28-0001	OMAHA 1 BOND	28 DOUGLAS	21,239,033,350	0.162480	34,507,851.14
28-0001	OMAHA 1 BOND	77 SARPY	925,468,851	0.162483	1,503,729.71
	School Bond Total		22,164,502,201		36,011,580.85
28-0010	ELKHORN 10 BOND NB(41) (008)	28 DOUGLAS	71,852,515	0.326660	234,709.05
28-0010	ELKHORN 10 BOND 10 (010)	28 DOUGLAS	5,968,088,400	0.340000	20,291,138.47
28-0010	ELKHORN 10 BOND 10 NB (006)	28 DOUGLAS	353,200	0.340000	1,200.86
28-0010	ELKHORN 10 BOND B1 (009)	28 DOUGLAS	31,764,045	0.340000	107,995.89
28-0010	ELKHORN 10 BOND B2 (007)	28 DOUGLAS	18,268,290	0.340000	62,111.14
	School Bond Total		6,090,326,450		20,697,155.41
28-0017	MILLARD 17 BOND	28 DOUGLAS	8,904,468,915	0.140000	12,466,200.92
28-0017	MILLARD 17 BOND	77 SARPY	1,920,652,416	0.140000	2,688,914.07
	School Bond Total		10,825,121,331		15,155,114.99
28-0054	RALSTON 54 BOND	28 DOUGLAS	1,660,394,395	0.187090	3,106,445.48
28-0059	BENNINGTON 59 BOND	28 DOUGLAS	1,266,431,985	0.340000	4,305,825.60
28-0059	BENNINGTON 59 BOND	89 WASHINGTON	55,320,655	0.339998	188,089.21
	School Bond Total		1,321,752,640		4,493,914.81
28-0066	WESTSIDE 66 BOND	28 DOUGLAS	3,603,238,295	0.182500	6,576,030.84
33-0018	ARAPAHOE 18 BOND	32 FRONTIER	11,938,893	0.184689	22,049.88
33-0018	ARAPAHOE 18 BOND	33 FURNAS	298,946,075	0.184689	552,121.72
33-0018	ARAPAHOE 18 BOND 2016	37 GOSPER	162,202,192	0.184689	299,570.09
	School Bond Total		473,087,160		873,741.69
33-0540	SOUTHERN VALLEY 540 BOND	33 FURNAS	403,133,239	0.059766	240,937.24
33-0540	SOUTHERN VALLEY 540 BOND	37 GOSPER	9,751,045	0.059766	5,827.84
33-0540	SOUTHERN VALLEY 540 BOND	42 HARLAN	372,995,874	0.059257	221,028.84
	School Bond Total		785,880,158		467,793.92

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
34-0034	FREEMAN 34 BOND	34 GAGE	508,910,054	0.111023	565,006.94
34-0034	FREEMAN 34 BOND	49 JOHNSON	25,577,670	0.111023	28,397.24
34-0034	FREEMAN 34 BOND	55 LANCASTER	2,644,740	0.111023	2,936.27
34-0034	FREEMAN 34 BOND	66 OTOE	4,383,386	0.111023	4,866.60
	School Bond Total		541,515,850		601,207.05
37-0030	ELWOOD 30 BOND 9-12	32 FRONTIER	14,110,412	0.017877	2,522.56
37-0030	ELWOOD 30 BOND 9-12	37 GOSPER	351,166,343	0.017877	62,777.91
37-0030	ELWOOD 30 BOND 9-12 (dist 15)	24 DAWSON	139,306,554	0.017877	24,903.84
	School Bond Total		504,583,309		90,204.31
37-0030	ELWOOD 30 BOND K-8	32 FRONTIER	14,110,412	0.009051	1,277.12
37-0030	ELWOOD 30 BOND K-8	37 GOSPER	218,037,137	0.009051	19,734.68
	School Bond Total		232,147,549		21,011.80
39-0010	GREELEY-WOLBACH 10 BOND 2014	6 BOONE	4,989,500	0.085856	4,283.79
39-0010	GREELEY-WOLBACH 10 BOND 2014	39 GREELEY	409,311,718	0.085856	351,419.13
39-0010	GREELEY-WOLBACH 10 BOND 2014	47 HOWARD	29,392,370	0.085856	25,235.11
39-0010	GREELEY-WOLBACH 10 BOND 2014	63 NANCE	28,253,956	0.085856	24,257.81
	School Bond Total		471,947,544		405,195.84
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	39 GREELEY	252,688,416	0.061672	155,838.31
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	47 HOWARD	23,020,136	0.061672	14,197.02
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	82 SHERMAN	16,000,526	0.061672	9,867.88
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	88 VALLEY	92,708,476	0.061672	57,175.28
	School Bond Total		384,417,554		237,078.49
40-0002	GRAND ISLAND 2 - 2ND BOND	40 HALL	3,127,547,704	0.032107	1,004,160.76
40-0002	GRAND ISLAND 2 - 2ND BOND	61 MERRICK	280,270	0.032107	89.98
	School Bond Total		3,127,827,974		1,004,250.74
40-0002	GRAND ISLAND 2 - 4TH BOND	40 HALL	3,213,899,502	0.033384	1,072,930.46
40-0002	GRAND ISLAND 2 - 4TH BOND	61 MERRICK	280,270	0.033384	93.57
	School Bond Total		3,214,179,772		1,073,024.03
40-0002	GRAND ISLAND 2 - 5TH BOND 2014	40 HALL	3,245,161,622	0.129999	4,218,677.27
40-0002	GRAND ISLAND 2 BOND 2014	61 MERRICK	280,270	0.129999	364.35
	School Bond Total		3,245,441,892		4,219,041.62
40-0082	NORTHWEST 82 6TH BOND	40 HALL	657,752,026	0.029618	194,812.49
40-0082	NORTHWEST 82 6TH BOND	47 HOWARD	159,443,339	0.029618	47,223.63
40-0082	NORTHWEST 82 6TH BOND	61 MERRICK	243,286,870	0.029618	72,056.84
	School Bond Total		1,060,482,235		314,092.96
40-0083	WOOD RIVER HIGH 83 BOND	40 HALL	836,193,298	0.036964	309,091.42
41-0091	HAMPTON 91 BOND 2016	41 HAMILTON	346,507,411	0.159640	553,164.94
41-0091	HAMPTON 91 BOND 2016	93 YORK	9,259,180	0.159640	14,781.40
	School Bond Total		355,766,591		567,946.34
41-0504	AURORA 4R BOND (2006)	40 HALL	411,697	0.024453	100.68
41-0504	AURORA 4R BOND (2006)	41 HAMILTON	1,672,495,384	0.024453	408,975.66
	School Bond Total		1,672,907,081		409,076.34

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
43-0079	HAYES CENTER 79 BOND	32 FRONTIER	9,258,533	0.056188	5,202.24
43-0079	HAYES CENTER 79 BOND	43 HAYES	376,265,671	0.056188	211,416.67
43-0079	HAYES CENTER 79 BOND	44 HITCHCOCK	850,777	0.056188	478.03
43-0079	HAYES CENTER 79 BOND	68 PERKINS	152,684	0.056188	85.79
	School Bond Total		386,527,665		217,182.73
44-0070	HITCHCOCK COUNTY SCH70 BOND	44 HITCHCOCK	401,440,384	0.111749	448,606.58
44-0070	HITCHCOCK COUNTY SCH70 BOND	73 RED WILLOW	22,370,941	0.111749	24,999.31
	School Bond Total		423,811,325		473,605.89
45-0239	WEST HOLT 239 BOND 2008	45 HOLT	1,159,224,912	0.039451	457,333.16
46-0001	MULLEN 1 BOND	16 CHERRY	197,704,417	0.019580	38,710.76
46-0001	MULLEN 1 BOND	46 HOOKER	311,372,219	0.019580	60,967.20
46-0001	MULLEN 1 BOND	86 THOMAS	29,580,144	0.019580	5,791.88
	School Bond Total		538,656,780		105,469.84
47-0001	ST PAUL 1 BOND 2009	39 GREELEY	1,674,971	0.080890	1,354.90
47-0001	ST PAUL 1 BOND 2009	47 HOWARD	625,150,548	0.080890	505,684.31
	School Bond Total		626,825,519		507,039.21
49-0033	STERLING 33 BOND	49 JOHNSON	253,209,188	0.058866	149,056.10
49-0033	STERLING 33 BOND	66 OTOE	57,126,829	0.058866	33,628.39
	School Bond Total		310,336,017		182,684.49
50-0501	AXTELL R1 BOND 9-12	50 KEARNEY	407,269,761	0.011228	45,728.22
50-0501	AXTELL R1 BOND 9-12	69 PHELPS	151,333,944	0.011228	16,991.82
	School Bond Total		558,603,705		62,720.04
50-0501	AXTELL R1 BOND K-8	50 KEARNEY	407,269,761	0.022111	90,051.48
50-0501	AXTELL R1 BOND K-8	69 PHELPS	94,868,681	0.022111	20,976.45
	School Bond Total		502,138,442		111,027.93
50-0503	MINDEN R3 BOND 2015	1 ADAMS	7,423,243	0.098502	7,312.00
50-0503	MINDEN R3 BOND 2015	31 FRANKLIN	135,637,777	0.098502	133,606.12
50-0503	MINDEN R3 BOND 2015	50 KEARNEY	1,204,233,707	0.098502	1,186,195.72
	School Bond Total		1,347,294,727		1,327,113.84
51-0001	OGALLALA 1 BOND 2013	51 KEITH	1,042,253,811	0.117879	1,228,601.97
51-0001	OGALLALA 1 BOND 2013	68 PERKINS	2,423,139	0.117879	2,856.40
	School Bond Total		1,044,676,950		1,231,458.37
51-0006	PAXTON 6 BOND 2010	51 KEITH	412,987,860	0.128766	531,788.82
51-0006	PAXTON 6 BOND 2010	56 LINCOLN	351,284	0.128766	452.34
51-0006	PAXTON 6 BOND 2010	68 PERKINS	60,547,606	0.128766	77,964.89
	School Bond Total		473,886,750		610,206.05
54-0501	NIOBRARA 1R BOND (2013)	54 KNOX	192,386,775	0.010502	20,204.30
54-0505	SANTEE C5 BOND (2018)	54 KNOX	6,687,755	0.000000	0.00
54-0576	WAUSA 76R BOND (2018)	54 KNOX	244,361,908	0.019966	48,789.64
54-0576	WAUSA 76R BOND 2018	14 CEDAR	113,411,814	0.019966	22,643.89
54-0576	WAUSA 76R BOND 2018	70 PIERCE	20,682,858	0.019966	4,129.58
	School Bond Total		378,456,580		75,563.11
54-0583	VERDIGRE 83 BOND (2009)	54 KNOX	301,659,519	0.092157	278,000.93
54-0583	VERDIGRE 83 BOND 2009	45 HOLT	2,231,551	0.092157	2,056.56
	School Bond Total		303,891,070		280,057.49
55-0001	LINCOLN 1 1999 BOND 9-12	55 LANCASTER	20,537,677,512	0.027359	5,618,934.00
55-0001	LINCOLN 1 BOND 2006	55 LANCASTER	21,450,445,328	0.080456	17,258,202.11
55-0001	LINCOLN 1 BOND 2014	55 LANCASTER	22,219,784,585	0.053369	11,858,509.57
	School Bond Total		64,207,907,425		34,735,645.68

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
55-0145	WAVERLY 145 BOND K-8 2004	13 CASS	340,898,957	0.012531	42,717.87
55-0145	WAVERLY 145 BOND K-8 2004	55 LANCASTER	2,476,920,413	0.012531	310,385.44
55-0145	WAVERLY 145 BOND K-8 2004	66 OTOE	74,754,774	0.012531	9,367.54
55-0145	WAVERLY 145 BOND K-8 2004	78 SAUNDERS	11,445,975	0.012531	1,434.34
School Bond Total			2,904,020,119		363,905.19
55-0145	WAVERLY 145 BOND K-8 2005	13 CASS	340,898,957	0.037099	126,470.05
55-0145	WAVERLY 145 BOND K-8 2005	55 LANCASTER	2,055,090,326	0.037099	762,420.02
55-0145	WAVERLY 145 BOND K-8 2005	66 OTOE	74,754,774	0.037099	27,733.31
55-0145	WAVERLY 145 BOND K-8 2005	78 SAUNDERS	11,445,975	0.037099	4,246.36
School Bond Total			2,482,190,032		920,869.74
55-0145	WAVERLY 145 BOND 9-12 2005	13 CASS	340,898,957	0.008594	29,297.10
55-0145	WAVERLY 145 BOND 9-12 2005	55 LANCASTER	2,058,796,286	0.008594	176,935.09
55-0145	WAVERLY 145 BOND 9-12 2005	66 OTOE	74,754,774	0.008594	6,424.46
55-0145	WAVERLY 145 BOND 9-12 2005	78 SAUNDERS	11,445,975	0.008594	983.78
School Bond Total			2,485,895,992		213,640.43
55-0145	WAVERLY 145 QCPUF BOND 2010	13 CASS	340,898,957	0.003062	10,438.73
55-0145	WAVERLY 145 QCPUF BOND 2010	55 LANCASTER	1,485,968,620	0.003062	45,501.70
School Bond Total			1,826,867,577		55,940.43
55-0145	WAVERLY 145 QCPUF BOND 2012	13 CASS	340,898,957	0.008893	30,316.12
55-0145	WAVERLY 145 QCPUF BOND 2012	55 LANCASTER	1,475,149,607	0.008893	131,186.37
School Bond Total			1,816,048,564		161,502.49
55-0145	WAVERLY 145 QCPUF BOND 2013	13 CASS	340,898,957	0.020234	68,977.34
55-0145	WAVERLY 145 QCPUF BOND 2013	55 LANCASTER	1,467,111,707	0.020234	296,856.70
School Bond Total			1,808,010,664		365,834.04
55-0145	WAVERLY 145 BOND 2015	13 CASS	340,898,957	0.033486	114,153.48
55-0145	WAVERLY 145 BOND 2015	55 LANCASTER	1,448,808,807	0.033486	485,149.48
55-0145	WAVERLY 145 BOND 2015	66 OTOE	74,754,774	0.033486	25,032.44
55-0145	WAVERLY 145 BOND 2015	78 SAUNDERS	11,445,975	0.033486	3,832.82
School Bond Total			1,875,908,513		628,168.22
55-0145	WAVERLY 145 BOND 2016	13 CASS	340,898,957	0.022061	75,205.92
55-0145	WAVERLY 145 BOND 2016	55 LANCASTER	1,448,808,807	0.022061	319,623.04
55-0145	WAVERLY 145 BOND 2016	66 OTOE	74,754,774	0.022061	16,491.68
55-0145	WAVERLY 145 BOND 2016	78 SAUNDERS	11,445,975	0.022061	2,525.12
School Bond Total			1,875,908,513		413,845.76
55-0148	MALCOLM 148 BOND 2017	55 LANCASTER	367,263,639	0.092342	339,139.13
55-0148	MALCOM 148 BOND 2017	80 SEWARD	10,254,568	0.092342	9,469.44
School Bond Total			377,518,207		348,608.57
55-0160	NORRIS 160 9-12 QCPUF BOND	55 LANCASTER	1,418,674,651	0.009634	136,677.17
55-0160	NORRIS 160 BOND 2012	34 GAGE	187,814,897	0.045844	86,101.77
55-0160	NORRIS 160 BOND 2012	55 LANCASTER	1,437,125,478	0.045844	658,837.87
55-0160	NORRIS 160 BOND 2012	66 OTOE	8,019,110	0.045844	3,676.31
School Bond Total			1,632,959,485		748,615.95
55-0160	NORRIS 160 NONAFF BOND 2004	34 GAGE	187,814,897	0.053051	99,637.69
55-0160	NORRIS 160 NONAFF BOND 2004	55 LANCASTER	1,219,091,372	0.053051	646,741.88
55-0160	NORRIS 160 NONAFF BOND 2004	66 OTOE	8,019,110	0.053051	4,254.25
School Bond Total			1,414,925,379		750,633.82

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
55-0161	RAYMOND 161 BOND 7-12	12 BUTLER	833,264	0.099923	832.62
55-0161	RAYMOND 161 BOND 7-12	55 LANCASTER	400,969,039	0.099923	400,660.90
55-0161	RAYMOND 161 BOND 7-12	78 SAUNDERS	333,256,299	0.099923	333,002.40
55-0161	RAYMOND 161 BOND 7-12	80 SEWARD	9,619,110	0.099923	9,611.80
	School Bond Total		744,677,712		744,107.72
56-0001	NORTH PLATTE 1 BOND	56 LINCOLN	2,423,220,983	0.095202	2,306,963.81
56-0006	BRADY 6 BOND	56 LINCOLN	303,432,779	0.104123	315,944.55
56-0007	MAXWELL 7 BOND 2016	56 LINCOLN	282,451,030	0.210996	595,960.99
56-0044	COUNTY CENTER 44 BOND	56 LINCOLN	232,292,041	0.049597	115,210.51
56-0055	SUTHERLAND 55 BOND	56 LINCOLN	408,581,800	0.056860	232,320.44
56-0565	WALLACE 65R BOND	43 HAYES	14,254,022	0.016837	2,399.98
56-0565	WALLACE 65R BOND	56 LINCOLN	435,785,795	0.016837	73,374.20
56-0565	WALLACE 65R BOND	68 PERKINS	89,926,158	0.016837	15,140.92
	School Bond Total		539,965,975		90,915.10
59-0001	MADISON 1 BOND 2008	59 MADISON	730,885,900	0.025492	186,317.61
59-0001	MADISON 1 BOND 2008	71 PLATTE	21,411,322	0.025492	5,458.18
59-0001	MADISON 1 BOND 2008	84 STANTON	59,955,140	0.025492	15,283.71
	School Bond Total		812,252,362		207,059.50
59-0002	NORFOLK 2 BOND 9-12	59 MADISON	2,076,893,220	0.031916	662,860.13
59-0002	NORFOLK 2 BOND 9-12	70 PIERCE	45,540,551	0.031916	14,534.69
59-0002	NORFOLK 2 BOND 9-12	84 STANTON	330,374,898	0.031916	105,442.57
59-0002	NORFOLK 2 BOND 9-12	90 WAYNE	108,642,043	0.031916	34,674.22
	School Bond Total		2,561,450,712		817,511.61
59-0002	NORFOLK 2 BOND K-8	59 MADISON	1,670,631,442	0.054825	915,922.69
59-0002	NORFOLK 2 BOND K-8	70 PIERCE	4,560,633	0.054825	2,500.39
59-0002	NORFOLK 2 BOND K-8	84 STANTON	318,135,598	0.054825	174,418.09
59-0002	NORFOLK 2 BOND K-8	90 WAYNE	108,642,043	0.054825	59,563.03
	School Bond Total		2,101,969,716		1,152,404.20
59-0005	BATTLE CREEK 5 BOND 9-12	59 MADISON	610,929,526	0.053839	328,917.97
59-0005	BATTLE CREEK 5 BOND 9-12	70 PIERCE	11,230,714	0.053839	6,046.50
	School Bond Total		622,160,240		334,964.47
59-0005	BATTLE CREEK 5 BOND K-8	59 MADISON	560,785,369	0.028842	161,741.23
59-0005	BATTLE CREEK 5 BOND K-8	70 PIERCE	11,230,714	0.028842	3,239.14
	School Bond Total		572,016,083		164,980.37
59-0013	NEWMAN GROVE 13 BOND 2018	6 BOONE	98,130,753	0.116849	114,665.03
59-0013	NEWMAN GROVE 13 BOND 2018	71 PLATTE	250,583,846	0.116849	292,805.04
59-0013	NEWMAN GROVE 13 PK-12 BOND 2018	59 MADISON	295,332,009	0.116849	345,092.89
	School Bond Total		644,046,608		752,562.96
59-0080	ELKHORN VALLEY 80 BOND 2016	2 ANTELOPE	246,926,322	0.156297	385,938.50
59-0080	ELKHORN VALLEY 80 BOND 2016	6 BOONE	30,558,974	0.156297	47,762.79
59-0080	ELKHORN VALLEY 80 BOND 2016	59 MADISON	337,335,656	0.156297	527,245.47
59-0080	ELKHORN VALLEY 80 BOND 2016	70 PIERCE	96,025,999	0.156297	150,085.69
	School Bond Total		710,846,951		1,111,032.45
61-0004	CENTRAL CITY 4 BOND 2008	41 HAMILTON	91,387,306	0.050001	45,694.67
61-0004	CENTRAL CITY 4 BOND 2008	61 MERRICK	908,561,704	0.050001	454,291.30
	School Bond Total		999,949,010		499,985.97

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
62-0021	BAYARD 21 BOND 2008	4 BANNER	5,718,458	0.070082	4,007.62
62-0021	BAYARD 21 BOND 2008	7 BOX BUTTE	326,119	0.070082	228.55
62-0021	BAYARD 21 BOND 2008	62 MORRILL	239,989,488	0.070082	168,190.22
62-0021	BAYARD 21 BOND 2008	79 SCOTTS BLUFF	61,659,410	0.070082	43,212.22
	School Bond Total		307,693,475		215,638.61
62-0063	BRIDGEPORT 63 BOND 2014	7 BOX BUTTE	8,966,954	0.092384	8,284.07
62-0063	BRIDGEPORT 63 BOND 2014	62 MORRILL	598,435,863	0.092384	552,859.62
	School Bond Total		607,402,817		561,143.69
64-0023	JOHNSON-BROCK 23 AFF BOND 9-12	49 JOHNSON	51,723,720	0.015279	7,903.06
64-0023	JOHNSON-BROCK 23 AFF BOND 9-12	64 NEMAHA	389,463,773	0.015279	59,508.90
64-0023	JOHNSON-BROCK 23 AFF BOND 9-12	66 OTOE	8,168,071	0.015279	1,248.07
64-0023	JOHNSON-BROCK 23 AFF BOND 9-12	67 PAWNEE	434,250	0.015279	66.35
64-0023	JOHNSON-BROCK 23 AFF BOND 9-12	74 RICHARDSON	824,539	0.015279	125.98
	School Bond Total		450,614,353		68,852.36
64-0023	JOHNSON-BROCK 23 BOND K-8	49 JOHNSON	43,689,402	0.035253	15,401.84
64-0023	JOHNSON-BROCK 23 BOND K-8	64 NEMAHA	383,160,468	0.035253	135,077.98
64-0023	JOHNSON-BROCK 23 BOND K-8	66 OTOE	8,168,071	0.035253	2,879.55
64-0023	JOHNSON-BROCK 23 BOND K-8	74 RICHARDSON	824,539	0.035253	290.67
	School Bond Total		435,842,480		153,650.04
64-0029	AUBURN 29 BOND 2008	64 NEMAHA	577,126,747	0.060000	346,282.94
65-0011	SUPERIOR 11 BOND 2010	65 NUCKOLLS	379,798,378	0.104301	396,134.44
65-0011	SUPERIOR 11 BOND 2010	85 THAYER	690,093	0.104301	719.78
65-0011	SUPERIOR 11 BOND 2010	91 WEBSTER	152,153,596	0.104301	158,698.01
	School Bond Total		532,642,067		555,552.23
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	13 CASS	55,234,287	0.081967	45,273.92
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	49 JOHNSON	1,560,414	0.081967	1,279.02
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	66 OTOE	805,830,639	0.081967	660,515.97
	School Bond Total		862,625,340		707,068.91
66-0111	NEBRASKA CITY 111 BOND 2007	13 CASS	81,619,524	0.135089	110,259.00
66-0111	NEBRASKA CITY 111 BOND 2007	64 NEMAHA	965,420	0.135089	1,304.20
66-0111	NEBRASKA CITY 111 BOND 2007	66 OTOE	874,571,570	0.135089	1,181,450.23
	School Bond Total		957,156,514		1,293,013.43
66-0501	PALMYRA OR1 BOND 2016	55 LANCASTER	244,611,660	0.125001	305,767.44
66-0501	PALMYRA OR1 BOND 2016	66 OTOE	319,975,055	0.125001	399,972.30
	School Bond Total		564,586,715		705,739.74
69-0044	HOLDREDGE 44 BOND 2014	42 HARLAN	60,851,167	0.110000	66,936.70
69-0044	HOLDREDGE 44 BOND 2014	69 PHELPS	1,044,711,325	0.110000	1,149,183.58
	School Bond Total		1,105,562,492		1,216,120.28
69-0054	BERTRAND 54 BOND 2007	37 GOSPER	271,855,379	0.026957	73,284.07
69-0054	BERTRAND 54 BOND 2007	69 PHELPS	308,937,274	0.026957	83,280.18
	School Bond Total		580,792,653		156,564.25
69-0055	LOOMIS 55 BOND 2007	42 HARLAN	19,558,566	0.052468	10,262.06
69-0055	LOOMIS 55 BOND 2007	69 PHELPS	480,985,474	0.052468	252,363.94
	School Bond Total		500,544,040		262,626.00

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
71-0001	COLUMBUS 1 BOND	12 BUTLER	10,141,151	0.199990	20,281.29
71-0001	COLUMBUS 1 BOND	71 PLATTE	1,920,501,427	0.199990	3,840,816.76
71-0001	COLUMBUS 1 BOND	72 POLK	1,173,245	0.199990	2,346.38
	School Bond Total		1,931,815,823		3,863,444.43
71-0005	LAKEVIEW 5 BOND 2011	12 BUTLER	1,335,720	0.054795	731.93
71-0005	LAKEVIEW 5 BOND 2011	71 PLATTE	1,535,534,793	0.054795	841,397.82
	School Bond Total		1,536,870,513		842,129.75
71-0067	HUMPHREY 67 BOND 2014	59 MADISON	17,223,773	0.047002	8,095.55
71-0067	HUMPHREY 67 BOND 2014	71 PLATTE	916,083,188	0.047002	430,578.14
	School Bond Total		933,306,961		438,673.69
72-0015	CROSS COUNTY 15 BOND	72 POLK	526,307,099	0.114873	604,585.39
72-0015	CROSS COUNTY 15 BOND	93 YORK	309,223,166	0.114873	355,214.92
	School Bond Total		835,530,265		959,800.31
72-0032	SHELBY-RISING CTY 32 BOND 2015	12 BUTLER	323,869,557	0.130000	421,030.74
72-0032	SHELBY-RISING CTY 32 BOND 2015	72 POLK	454,634,185	0.130000	591,025.19
	School Bond Total		778,503,742		1,012,055.93
73-0017	MCCKOOK 17 BOND	32 FRONTIER	2,155,263	0.055946	1,205.94
73-0017	MCCKOOK 17 BOND	43 HAYES	1,026,368	0.055946	574.21
73-0017	MCCKOOK 17 BOND	44 HITCHCOCK	14,645,096	0.055946	8,193.33
73-0017	MCCKOOK 17 BOND	73 RED WILLOW	551,083,453	0.055946	308,308.44
	School Bond Total		568,910,180		318,281.92
73-0179	SOUTHWEST 179 BOND K-8	32 FRONTIER	101,296,452	0.033120	33,550.20
73-0179	SOUTHWEST 179 BOND K-8	33 FURNAS	92,281,162	0.033120	30,563.47
73-0179	SOUTHWEST 179 BOND K-8	73 RED WILLOW	503,255,729	0.033120	166,678.34
	School Bond Total		696,833,343		230,792.01
73-0179	SOUTHWEST 179 BOND 9-12	32 FRONTIER	101,296,452	0.043861	44,430.20
73-0179	SOUTHWEST 179 BOND 9-12	33 FURNAS	92,281,162	0.043861	40,475.52
73-0179	SOUTHWEST 179 BOND 9-12	73 RED WILLOW	508,017,350	0.043861	222,822.14
	School Bond Total		701,594,964		307,727.86
74-0056	FALLS CITY 56 BOND	64 NEMAHA	7,404,333	0.030866	2,285.44
74-0056	FALLS CITY 56 BOND	74 RICHARDSON	716,433,979	0.030866	221,135.35
	School Bond Total		723,838,312		223,420.79
76-0002	CRETE 2 BOND 2013	34 GAGE	905,636	0.196197	1,776.84
76-0002	CRETE 2 BOND 2013	55 LANCASTER	513,176,664	0.196197	1,006,838.00
76-0002	CRETE 2 BOND 2013	76 SALINE	536,921,986	0.196197	1,053,424.74
76-0002	CRETE 2 BOND 2013	80 SEWARD	42,263,775	0.196197	82,920.70
	School Bond Total		1,093,268,061		2,144,960.28
76-0044	DORCHESTER 44 BOND 2007	76 SALINE	379,579,605	0.069424	263,519.17
76-0044	DORCHESTER 44 BOND 2007	80 SEWARD	27,846,375	0.069424	19,332.02
	School Bond Total		407,425,980		282,851.19

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
76-0068	FRIEND 68 BOND 2009	76 SALINE	395,956,769	0.120700	477,919.92
76-0068	FRIEND 68 BOND 2009	30 FILLMORE	2,655,477	0.120700	3,205.16
76-0068	FRIEND 68 BOND 2009	80 SEWARD	65,950,831	0.120700	79,602.92
	School Bond Total		464,563,077		560,728.00
77-0001	BELLEVUE 1 BOND	77 SARPY	2,972,894,387	0.074741	2,221,969.35
77-0027	PAPILLION-LA VISTA 27 BOND 3	77 SARPY	5,257,134,928	0.098190	5,161,982.02
77-0027	PAPILLION-LA VISTA 27 BOND 4	77 SARPY	5,750,684,964	0.054395	3,128,085.10
77-0027	PAPILLION-LA VISTA 27 BOND 5	77 SARPY	5,750,684,964	0.066685	3,834,846.92
77-0027	PAPILLION-LA VISTA 27 BOND 6	77 SARPY	5,755,693,697	0.015033	865,250.27
	School Bond Total		22,514,198,553		12,990,164.31
77-0037	GRETNA 37 BOND	28 DOUGLAS	291,453,000	0.334560	975,099.81
77-0037	GRETNA 37 BOND	77 SARPY	2,355,405,731	0.334556	7,880,152.16
	School Bond Total		2,646,858,731		8,855,251.97
77-0046	SPRINGFIELD PLATTEVIEW 46 BOND	77 SARPY	2,332,720,389	0.019050	444,383.14
78-0001	ASHLAND-GREENWOOD 1 BOND K-12	77 SARPY	848,113	0.045000	381.65
78-0001	ASHLAND-GREENWOOD 1 BOND K-12	78 SAUNDERS	614,061,502	0.045001	276,340.70
78-0001	ASHLAND-GRNWD 1 BOND 2009-2012	13 CASS	239,596,034	0.045001	107,820.84
	School Bond Total		854,505,649		384,543.19
78-0009	YUTAN 9 BOND K-8	78 SAUNDERS	319,820,044	0.132527	423,850.52
78-0039	WAHOO 39 BOND K-8	78 SAUNDERS	592,898,446	0.084051	498,342.56
79-0016	GERING 16 BOND 2011	79 SCOTTS BLUFF	780,234,499	0.249990	1,950,511.93
79-0032	SCOTTSLUFF 32 BOND 2009	62 MORRILL	782,917	0.213350	1,670.36
79-0032	SCOTTSLUFF 32 BOND 2009	79 SCOTTS BLUFF	1,535,459,373	0.213350	3,275,908.12
	School Bond Total		1,536,242,290		3,277,578.48
80-0005	MILFORD 5 BOND	76 SALINE	2,238,465	0.030065	672.99
80-0005	MILFORD 5 BOND	80 SEWARD	594,569,925	0.030065	178,762.10
80-0005	MILFORD 5 BOND 9-12	55 LANCASTER	68,431,974	0.030065	20,574.18
	School Bond Total		665,240,364		200,009.27
80-0009	SEWARD 9 MS BOND 2010	12 BUTLER	65,700,686	0.103686	68,122.58
80-0009	SEWARD 9 MS BOND 2010	80 SEWARD	1,548,585,370	0.103686	1,605,675.58
	School Bond Total		1,614,286,056		1,673,798.16
80-0567	CENTENNIAL 67R BOND 2007	12 BUTLER	47,542,180	0.051760	24,607.92
80-0567	CENTENNIAL 67R BOND 2007	72 POLK	51,470,201	0.051760	26,641.06
80-0567	CENTENNIAL 67R BOND 2007	80 SEWARD	767,537,295	0.051760	397,280.04
80-0567	CENTENNIAL 67R BOND 2007	93 YORK	731,434,504	0.051760	378,593.66
	School Bond Total		1,597,984,180		827,122.68
87-0001	PENDER 1 BOND K-8	20 CUMING	5,771,619	0.045803	2,643.60
87-0001	PENDER 1 BOND K-8	87 THURSTON	403,834,307	0.045803	184,968.76
87-0001	PENDER 1 BOND K-8	90 WAYNE	48,979,387	0.045803	22,434.07
	School Bond Total		458,585,313		210,046.43
87-0001	PENDER 1 BOND 9-12	20 CUMING	154,864,276	0.020302	31,440.57
87-0001	PENDER 1 BOND 9-12	87 THURSTON	403,834,307	0.020302	81,986.57
87-0001	PENDER 1 BOND 9-12	90 WAYNE	48,979,387	0.020302	9,943.74
	School Bond Total		607,677,970		123,370.88

Table 14 School District Bonds 2018-2019

Base School Code	Base School District	County Number & Name	2018 School Bond Value	Bond Tax Rate	2018 School Bond Taxes
87-0016	UMO N HO NATION SCH 16 BOND	87 THURSTON	19,107,937	0.100439	19,191.83
88-0005	ORD 5 BOND 2010	21 CUSTER	39,185,599	0.096161	37,681.21
88-0005	ORD 5 BOND 2010	36 GARFIELD	27,825,300	0.096161	26,757.30
88-0005	ORD 5 BOND 2010	39 GREELEY	1,790,671	0.096161	1,721.94
88-0005	ORD 5 BOND 2010	88 VALLEY	792,547,177	0.096161	762,122.80
	School Bond Total		861,348,747		828,283.25
89-0001	BLAIR 1 BOND	89 WASHINGTON	1,732,452,153	0.124080	2,149,627.19
89-0003	FORT CALHOUN 3 BOND 2013	28 DOUGLAS	49,641,320	0.220500	109,456.17
89-0003	FORT CALHOUN 3 BOND 2013	89 WASHINGTON	360,563,531	0.220500	795,042.50
	School Bond Total		410,204,851		904,498.67
89-0024	ARLINGTON 24 BOND 2007	27 DODGE	51,987,170	0.089906	46,739.78
89-0024	ARLINGTON 24 BOND 2007	28 DOUGLAS	40,756,430	0.089900	36,641.50
89-0024	ARLINGTON 24 BOND 2007	89 WASHINGTON	591,595,513	0.089906	531,879.82
	School Bond Total		684,339,113		615,261.10
90-0017	WAYNE 17 BOND	14 CEDAR	409,995	0.041438	169.89
90-0017	WAYNE 17 BOND	26 DIXON	39,536,797	0.041438	16,383.28
90-0017	WAYNE 17 BOND	90 WAYNE	891,001,963	0.041438	369,213.74
	School Bond Total		930,948,755		385,766.91
91-0074	BLUE HILL 74 BOND	1 ADAMS	151,207,001	0.055336	83,672.64
91-0074	BLUE HILL 74 BOND	18 CLAY	532,000	0.055336	294.39
91-0074	BLUE HILL 74 BOND	91 WEBSTER	213,317,424	0.055336	118,041.51
	School Bond Total		365,056,425		202,008.54
93-0012	YORK 12 BOND	93 YORK	1,163,810,005	0.086612	1,008,007.70
93-0083	MCCOOL JUNCTION 83 BOND 2010	30 FILLMORE	3,038,285	0.011221	340.94
93-0083	MCCOOL JUNCTION 83 BOND 2010	93 YORK	357,114,958	0.011221	40,073.30
	School Bond Total		360,153,243		40,414.24

**Table 16 Natural Resource Districts (NRD) 2018
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>LOWER NIOBRARA:</u>						
BOYD	589,687,857	0.014279	0.000000	0.000000	0.014279	\$ 84,201.99
HOLT	1,543,850,399	0.014279	0.000000	0.000000	0.014279	220,451.64
KEYA PAHA	317,241,107	0.014279	0.000000	0.000000	0.014279	45,299.24
KNOX	571,471,470	0.014279	0.000000	0.000000	0.014279	81,601.08
ROCK	100,384,351	0.014279	0.000000	0.000000	0.014279	14,334.03
LOWER NIOBRARA TOTAL	3,122,635,184					\$ 445,887.98
<u>LOWER PLATTE NORTH:</u>						
BOONE	302,114,421	0.036213	0.000000	0.000000	0.036213	109,404.88
BUTLER	1,117,180,296	0.036213	0.000000	0.000000	0.036213	404,564.44
COLFAX	911,415,466	0.036213	0.000000	0.000000	0.036213	330,051.96
DODGE	2,641,527,682	0.036212	0.000000	0.000000	0.036212	956,574.04
MADISON	146,471,037	0.036213	0.000000	0.000000	0.036213	53,041.57
PLATTE	1,302,228,489	0.036212	0.000000	0.000000	0.036212	471,563.68
SAUNDERS	3,191,078,062	0.036213	0.000000	0.000000	0.036213	1,155,606.54
LOWER PLATTE NORTH TOTAL	9,612,015,453					\$ 3,480,807.11
<u>LOWER PLATTE SOUTH:</u>						
BUTLER	187,689,674	0.031212	0.000000	0.000000	0.031212	58,581.53
CASS	3,449,071,850	0.031212	0.000000	0.000000	0.031212	1,076,524.51
LANCASTER	26,094,311,035	0.031212	0.000000	0.000000	0.031212	8,144,593.95
OTOE	163,865,330	0.031212	0.000000	0.000000	0.031212	51,145.61
SAUNDERS	704,105,883	0.031212	0.000000	0.000000	0.031212	219,772.16
SEWARD	405,316,476	0.031212	0.000000	0.000000	0.031212	126,510.04
LOWER PLATTE SOUTH TOTAL	31,004,360,248					\$ 9,677,127.80
<u>LOWER REPUBLICAN:</u>						
FRANKLIN	980,177,088	0.033187	0.000000	0.000000	0.033187	325,291.96
FURNAS	994,600,580	0.033187	0.000000	0.000000	0.033187	330,078.59
HARLAN	991,377,038	0.033187	0.000000	0.000000	0.033187	329,016.58
NUCKOLLS	375,586,809	0.033187	0.000000	0.000000	0.033187	124,646.52
WEBSTER	724,495,674	0.033187	0.000000	0.000000	0.033187	240,438.71
LOWER REPUBLICAN TOTAL	4,066,237,189					\$ 1,349,472.36
<u>MIDDLE NIOBRARA:</u>						
BROWN	603,084,843	0.035594	0.000943	0.000000	0.036537	220,348.44
CHERRY	1,433,792,758	0.035594	0.000943	0.000000	0.036537	523,863.93
KEYA PAHA	162,810,921	0.035594	0.000943	0.000000	0.036537	59,486.15
ROCK	69,334,420	0.035594	0.000943	0.000000	0.036537	25,332.69
MIDDLE NIOBRARA TOTAL	2,269,022,942					\$ 829,031.21
<u>MIDDLE REPUBLICAN:</u>						
FRONTIER	826,376,085	0.030936	0.000000	0.000000	0.030936	255,654.46
HAYES	517,221,052	0.030936	0.000000	0.000000	0.030936	160,008.02
HITCHCOCK	735,686,630	0.030936	0.000000	0.000000	0.030936	227,592.88
LINCOLN	671,207,768	0.030936	0.000000	0.000000	0.030936	207,646.57
RED WILLOW	1,265,251,165	0.030936	0.000000	0.000000	0.030936	391,417.33
MIDDLE REPUBLICAN TOTAL	4,015,742,700					\$ 1,242,319.26
<u>NEMAHA:</u>						
CASS	131,101,654	0.026759	0.000000	0.000000	0.026759	35,081.59
GAGE	334,399,312	0.026759	0.000000	0.000000	0.026759	89,482.33
JOHNSON	922,778,281	0.026759	0.000000	0.000000	0.026759	246,933.54
LANCASTER	589,613,636	0.026759	0.000000	0.000000	0.026759	157,775.58
NEMAHA	1,149,703,672	0.026759	0.000000	0.000000	0.026759	307,658.80
OTOE	2,224,311,629	0.026759	0.000000	0.000000	0.026759	595,205.40
PAWNEE	562,395,688	0.026759	0.000000	0.000000	0.026759	150,492.01
RICHARDSON	1,431,518,831	0.026759	0.000000	0.000000	0.026759	383,061.31
NEMAHA TOTAL	7,345,822,703					\$ 1,965,690.56
<u>NORTH PLATTE:</u>						
BANNER	280,925,547	0.048380	0.000000	0.000000	0.048380	135,911.92
GARDEN	747,282,180	0.048383	0.000000	0.000000	0.048383	361,558.36
MORRILL	1,110,394,674	0.048383	0.000000	0.000000	0.048383	537,243.09
SCOTTS BLUFF	2,989,301,315	0.048380	0.000000	0.000000	0.048380	1,446,226.56
SIOUX	239,964,209	0.048383	0.000000	0.000000	0.048383	116,102.23
NORTH PLATTE TOTAL	5,367,867,925					\$ 2,597,042.16

**Table 16 Natural Resource Districts (NRD) 2018
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	General Fund Rate	Other Rate	Bond Rate	Total NRD Rate	NRD Taxes Levied
<u>PAPIO-MISSOURI RIVER:</u>						
BURT	969,665,328	0.030852	0.000000	0.006742	0.037594	\$ 364,547.16
DAKOTA	1,789,313,011	0.030852	0.000000	0.006742	0.037594	672,674.28
DODGE	3,805,225	0.030852	0.000000	0.006742	0.037594	1,430.58
DOUGLAS	44,214,617,045	0.030850	0.000000	0.006740	0.037590	16,620,279.25
SARPY	15,512,829,012	0.030852	0.000000	0.006742	0.037594	5,831,899.25
THURSTON	501,165,214	0.030852	0.000000	0.006742	0.037594	188,408.34
WASHINGTON	3,028,600,398	0.030852	0.000000	0.006742	0.037594	1,138,573.08
PAPIO-MISSOURI RIVER TOTAL	66,019,995,233					\$ 24,817,811.94
<u>SOUTH-PLATTE:</u>						
CHEYENNE	1,475,136,709	0.048884	0.000000	0.000000	0.048884	721,107.58
DEUEL	429,858,305	0.048884	0.000000	0.000000	0.048884	210,132.46
KIMBALL	702,048,145	0.048884	0.000000	0.000000	0.048884	343,189.74
SOUTH-PLATTE TOTAL	2,607,043,159					\$ 1,274,429.78
<u>TRI-BASIN:</u>						
GOSPER	866,419,263	0.017583	0.000000	0.000000	0.017583	152,343.07
KEARNEY	2,041,705,111	0.017583	0.000000	0.000000	0.017583	358,993.45
PHELPS	2,263,013,840	0.017583	0.000000	0.000000	0.017583	397,905.78
TRI-BASIN TOTAL	5,171,138,214					\$ 909,242.30
<u>TWIN PLATTE:</u>						
ARTHUR	229,716,948	0.023308	0.000000	0.000000	0.023308	53,542.42
KEITH	1,717,921,160	0.023308	0.000000	0.000000	0.023308	400,414.99
LINCOLN	4,298,700,134	0.023308	0.000000	0.000000	0.023308	1,001,954.69
MCPHERSON	194,705,032	0.023308	0.000000	0.000000	0.023308	45,382.41
TWIN PLATTE TOTAL	6,441,043,274					\$ 1,501,294.51
<u>UPPER BIG BLUE:</u>						
ADAMS	737,415,015	0.024553	0.000000	0.000000	0.024553	181,060.30
BUTLER	1,126,804,695	0.024553	0.000000	0.000000	0.024553	276,665.95
CLAY	1,026,790,900	0.024553	0.000000	0.000000	0.024553	252,108.58
FILLMORE	1,988,847,984	0.024553	0.000000	0.000000	0.024553	488,322.86
HAMILTON	2,758,581,169	0.024553	0.000000	0.000000	0.024553	677,315.80
POLK	1,234,915,633	0.024553	0.000000	0.000000	0.024553	303,211.03
SALINE	275,449,670	0.024553	0.000000	0.000000	0.024553	67,631.58
SEWARD	2,766,559,941	0.024553	0.000000	0.000000	0.024553	679,289.22
YORK	3,460,831,133	0.024553	0.000000	0.000000	0.024553	849,753.84
UPPER BIG BLUE TOTAL	15,376,196,140					\$ 3,775,359.16
<u>UPPER ELKHORN:</u>						
ANTELOPE	2,440,355,411	0.015448	0.000000	0.000000	0.015448	376,982.36
HOLT	1,926,955,229	0.015448	0.000000	0.000000	0.015448	297,692.16
ROCK	409,321,313	0.015448	0.000000	0.000000	0.015448	63,231.37
WHEELER	117,821,826	0.015448	0.000000	0.000000	0.015448	18,201.22
UPPER ELKHORN TOTAL	4,894,453,779					\$ 756,107.11
<u>UPPER LOUP:</u>						
BLAINE	330,986,371	0.019121	0.000000	0.000000	0.019121	63,287.81
BROWN	228,860,865	0.019121	0.000000	0.000000	0.019121	43,760.59
CHERRY	697,796,338	0.019121	0.000000	0.000000	0.019121	133,424.27
GRANT	291,194,369	0.019121	0.000000	0.000000	0.019121	55,678.95
HOOVER	311,372,219	0.019121	0.000000	0.000000	0.019121	59,537.80
LOGAN	331,653,955	0.019121	0.000000	0.000000	0.019121	63,415.70
MCPHERSON	102,087,777	0.019121	0.000000	0.000000	0.019121	19,520.12
THOMAS	293,712,271	0.019121	0.000000	0.000000	0.019121	56,160.76
UPPER LOUP TOTAL	2,587,664,165					\$ 494,786.00
<u>UPPER NIOBRARA-WHITE:</u>						
BOX BUTTE	1,480,182,704	0.016142	0.000000	0.000000	0.016142	238,931.07
DAWES	918,696,140	0.016142	0.000000	0.000000	0.016142	148,296.06
SHERIDAN	1,110,030,468	0.016142	0.000000	0.000000	0.016142	179,181.49
SIOUX	415,613,028	0.016142	0.000000	0.000000	0.016142	67,088.44
UPPER NIOBRARA-WHITE TOTAL	3,924,522,340					\$ 633,497.06
<u>UPPER REPUBLICAN:</u>						
CHASE	1,474,216,295	0.045000	0.010000	0.000000	0.055000	810,819.35
DUNDY	911,636,544	0.045000	0.010000	0.000000	0.055000	501,400.64
PERKINS	1,278,909,007	0.045000	0.010000	0.000000	0.055000	703,401.44
UPPER REPUBLICAN TOTAL	3,664,761,846					\$ 2,015,621.43
STATE TOTALS (23 NRD's)	249,234,526,923					\$ 75,690,382.96

**Table 17 Educational Service Units (ESU) 2018
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<u>ESU 1:</u>						
ANTELOPE	124,790,227	0.015000	0.000000	0.000000	0.015000	\$ 18,718.65
CEDAR	2,618,659,806	0.015000	0.000000	0.000000	0.015000	392,799.75
CUMING	154,864,276	0.015000	0.000000	0.000000	0.015000	23,229.70
DAKOTA	1,803,183,712	0.015000	0.000000	0.000000	0.015000	270,478.89
DIXON	1,402,163,016	0.015000	0.000000	0.000000	0.015000	210,324.75
HOLT	2,231,551	0.015000	0.000000	0.000000	0.015000	334.76
KNOX	2,057,951,722	0.015000	0.000000	0.000000	0.015000	308,696.31
PIERCE	210,056,685	0.015000	0.000000	0.000000	0.015000	31,508.66
STANTON	1,960,902	0.015000	0.000000	0.000000	0.015000	294.14
THURSTON	856,559,758	0.015000	0.000000	0.000000	0.015000	128,484.04
WAYNE	1,709,633,721	0.015000	0.000000	0.000000	0.015000	256,445.68
ESU 1 Total	10,942,055,376					\$ 1,641,315.33
<u>ESU 2:</u>						
BURT	1,945,568,139	0.015000	0.000000	0.000000	0.015000	291,846.54
BUTLER	833,264	0.015000	0.000000	0.000000	0.015000	124.99
CASS	239,566,911	0.015000	0.000000	0.000000	0.015000	35,935.36
COLFAX	4,803,849	0.015000	0.000000	0.000000	0.015000	720.56
CUMING	2,327,651,234	0.015000	0.000000	0.000000	0.015000	349,148.54
DODGE	3,947,647,185	0.015000	0.000000	0.000000	0.015000	592,177.02
DOUGLAS	46,064,920	0.015000	0.000000	0.000000	0.015000	6,909.84
LANCASTER	400,969,039	0.015000	0.000000	0.000000	0.015000	60,145.98
SARPY	848,113	0.015000	0.000000	0.000000	0.015000	127.22
SAUNDERS	3,556,709,225	0.015000	0.000000	0.000000	0.015000	533,529.44
SEWARD	9,626,187	0.015000	0.000000	0.000000	0.015000	1,444.02
STANTON	270,166,448	0.015000	0.000000	0.000000	0.015000	40,525.11
THURSTON	174,211,300	0.015000	0.000000	0.000000	0.015000	26,131.65
WASHINGTON	288,668,546	0.015000	0.000000	0.000000	0.015000	43,300.44
WAYNE	22,512,259	0.015000	0.000000	0.000000	0.015000	3,376.82
ESU 2 Total	13,235,846,619					\$ 1,985,443.53
<u>ESU 3:</u>						
CASS	2,862,945,361	0.015000	0.000000	0.000000	0.015000	429,443.85
DODGE	51,987,170	0.015000	0.000000	0.000000	0.015000	7,798.28
DOUGLAS	22,929,518,775	0.015000	0.000000	0.000000	0.015000	3,439,628.89
OTOE	28,639,937	0.015000	0.000000	0.000000	0.015000	4,296.05
SARPY	14,586,512,040	0.015000	0.000000	0.000000	0.015000	2,187,983.60
WASHINGTON	2,739,931,852	0.015000	0.000000	0.000000	0.015000	410,992.26
ESU 3 Total	43,199,535,135					\$ 6,480,142.93
<u>ESU 4:</u>						
CASS	136,732,837	0.015000	0.000000	0.000000	0.015000	20,510.13
GAGE	120,201,055	0.015000	0.000000	0.000000	0.015000	18,030.47
JOHNSON	897,200,611	0.015000	0.000000	0.000000	0.015000	134,586.38
LANCASTER	244,611,660	0.015000	0.000000	0.000000	0.015000	36,692.17
NEMAHA	1,149,703,672	0.015000	0.000000	0.000000	0.015000	172,465.74
OTOE	2,272,379,747	0.015000	0.000000	0.000000	0.015000	340,860.56
PAWNEE	735,112,827	0.015000	0.000000	0.000000	0.015000	110,267.33
RICHARDSON	1,431,518,831	0.015000	0.000000	0.000000	0.015000	214,729.02
ESU 4 Total	6,987,461,240					\$ 1,048,141.80
<u>ESU 5:</u>						
CLAY	7,323,557	0.015000	0.000000	0.000000	0.015000	1,098.54
FILLMORE	173,966,626	0.015000	0.000000	0.000000	0.015000	26,094.88
GAGE	2,813,435,793	0.015000	0.000000	0.000000	0.015000	422,018.98
JEFFERSON	1,938,772,190	0.015000	0.000000	0.000000	0.015000	290,815.63
JOHNSON	25,577,670	0.015000	0.000000	0.000000	0.015000	3,836.72
LANCASTER	2,644,740	0.015000	0.000000	0.000000	0.015000	396.73
NUCKOLLS	363,568,996	0.015000	0.000000	0.000000	0.015000	54,535.56
OTOE	4,383,386	0.015000	0.000000	0.000000	0.015000	657.54
PAWNEE	2,030,055	0.015000	0.000000	0.000000	0.015000	304.51
SALINE	386,781,455	0.015000	0.000000	0.000000	0.015000	58,017.56
THAYER	1,962,115,214	0.015000	0.000000	0.000000	0.015000	294,317.83
ESU 5 Total	7,680,599,682					\$ 1,152,094.48

**Table 17 Educational Service Units (ESU) 2018
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<i>ESU 6:</i>						
BUTLER	113,242,866	0.015000	0.000000	0.000669	0.015669	\$ 17,744.07
CASS	340,928,399	0.015000	0.000000	0.000669	0.015669	53,420.57
CLAY	85,756,568	0.015000	0.000000	0.000669	0.015669	13,437.17
FILLMORE	2,173,133,602	0.015000	0.000000	0.000669	0.015669	340,508.65
GAGE	302,602,014	0.015000	0.000000	0.000669	0.015669	47,415.09
HAMILTON	168,720,174	0.015000	0.000000	0.000669	0.015669	26,436.75
LANCASTER	3,684,923,458	0.015000	0.000000	0.000669	0.015669	577,395.06
OTOE	82,773,883	0.015000	0.000000	0.000669	0.015669	12,969.96
POLK	51,470,201	0.015000	0.000000	0.000669	0.015669	8,064.97
SALINE	1,960,883,364	0.015000	0.000000	0.000669	0.015669	307,253.05
SAUNDERS	11,445,975	0.015000	0.000000	0.000669	0.015669	1,793.50
SEWARD	3,078,232,675	0.015000	0.000000	0.000669	0.015669	482,357.88
THAYER	16,520,071	0.015000	0.000000	0.000669	0.015669	2,588.54
YORK	3,013,857,166	0.015000	0.000000	0.000669	0.015669	472,267.60
ESU 6 Total	15,084,490,416					\$ 2,363,652.86
<i>ESU 7:</i>						
ANTELOPE	5,326,514	0.015000	0.000000	0.000000	0.015000	798.99
BOONE	1,704,329,458	0.015000	0.000000	0.000000	0.015000	255,649.59
BUTLER	2,333,914,914	0.015000	0.000000	0.000000	0.015000	350,088.73
COLFAX	1,886,445,459	0.015000	0.000000	0.000000	0.015000	282,967.43
CUMING	198,922,672	0.015000	0.000000	0.000000	0.015000	29,838.55
DODGE	199,920,075	0.015000	0.000000	0.000000	0.015000	29,989.02
HAMILTON	277,397,513	0.015000	0.000000	0.000000	0.015000	41,609.67
HOWARD	42,306,734	0.015000	0.000000	0.000000	0.015000	6,346.10
MADISON	17,223,773	0.015000	0.000000	0.000000	0.015000	2,583.58
MERRICK	1,598,703,416	0.015000	0.000000	0.000000	0.015000	239,806.34
NANCE	1,091,955,128	0.015000	0.000000	0.000000	0.015000	163,793.48
PLATTE	5,178,965,688	0.015000	0.000000	0.000000	0.015000	776,847.23
POLK	1,819,731,099	0.015000	0.000000	0.000000	0.015000	272,960.55
SAUNDERS	327,028,747	0.015000	0.000000	0.000000	0.015000	49,056.64
SEWARD	84,017,554	0.015000	0.000000	0.000000	0.015000	12,602.94
STANTON	332,895,667	0.015000	0.000000	0.000000	0.015000	49,934.48
YORK	422,645,984	0.015000	0.000000	0.000000	0.015000	63,398.34
ESU 7 Total	17,521,730,395					\$ 2,628,271.66
<i>ESU 8:</i>						
ANTELOPE	2,329,928,854	0.013070	0.000000	0.000000	0.013070	304,523.96
BOONE	177,335,044	0.013070	0.000000	0.000000	0.013070	23,177.72
BOYD	575,429,356	0.013070	0.000000	0.000000	0.013070	75,208.93
GARFIELD	38,974,977	0.013070	0.000000	0.000000	0.013070	5,094.18
GREELEY	31,248,704	0.013070	0.000000	0.000000	0.013070	4,084.22
HOLT	3,442,310,659	0.013070	0.000000	0.000000	0.013070	449,930.48
KNOX	70,685,104	0.013070	0.000000	0.000000	0.013070	9,238.70
MADISON	4,052,443,760	0.013070	0.000000	0.000000	0.013070	529,657.85
PIERCE	1,802,033,377	0.013070	0.000000	0.000000	0.013070	235,527.66
PLATTE	271,787,752	0.013070	0.000000	0.000000	0.013070	35,522.74
STANTON	1,011,549,831	0.013070	0.000000	0.000000	0.013070	132,209.68
WAYNE	158,929,501	0.013070	0.000000	0.000000	0.013070	20,772.14
WHEELER	573,565,866	0.013070	0.000000	0.000000	0.013070	74,965.43
ESU 8 Total	14,536,222,785					\$ 1,899,913.69

**Table 17 Educational Service Units (ESU) 2018
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<i>ESU 9:</i>						
ADAMS	3,790,057,658	0.015000	0.000000	0.000000	0.015000	\$ 568,534.82
CLAY	2,060,021,244	0.015000	0.000000	0.000000	0.015000	309,003.81
FILLMORE	205,243,492	0.015000	0.000000	0.000000	0.015000	30,786.64
FRANKLIN	117,153,787	0.015000	0.000000	0.000000	0.015000	17,572.98
HALL	520,680,360	0.015000	0.000000	0.000000	0.015000	78,102.32
HAMILTON	2,512,566,664	0.015000	0.000000	0.000000	0.015000	376,886.16
KEARNEY	91,058,662	0.015000	0.000000	0.000000	0.015000	13,658.71
NUCKOLLS	895,776,557	0.015000	0.000000	0.000000	0.015000	134,366.69
THAYER	690,093	0.015000	0.000000	0.000000	0.015000	103.51
WEBSTER	1,060,381,844	0.015000	0.000000	0.000000	0.015000	159,058.08
YORK	24,327,987	0.015000	0.000000	0.000000	0.015000	3,649.36
ESU 9 Total	11,277,958,348					\$ 1,691,723.08
<i>ESU 10:</i>						
ADAMS	2,664,087	0.014138	0.000000	0.000000	0.014138	376.70
BLAINE	330,986,371	0.014138	0.000000	0.000000	0.014138	46,795.20
BOONE	513,216,942	0.014138	0.000000	0.000000	0.014138	72,558.68
BROWN	13,419,181	0.014138	0.000000	0.000000	0.014138	1,897.17
BUFFALO	6,341,616,405	0.014138	0.000000	0.000000	0.014138	896,579.10
CUSTER	3,751,540,631	0.014138	0.000000	0.000000	0.014138	530,389.04
DAWSON	3,106,583,679	0.014138	0.000000	0.000000	0.014138	439,208.86
GARFIELD	412,159,212	0.014138	0.000000	0.000000	0.014138	58,275.32
GOSPER	41,509,626	0.014138	0.000000	0.000000	0.014138	5,868.63
GREELEY	920,453,613	0.014138	0.000000	0.000000	0.014138	130,134.10
HALL	5,027,943,541	0.014138	0.000000	0.000000	0.014138	710,846.11
HOLT	26,263,416	0.014138	0.000000	0.000000	0.014138	3,713.14
HOWARD	1,316,658,461	0.014138	0.000000	0.000000	0.014138	186,147.50
KEARNEY	168,355,875	0.014138	0.000000	0.000000	0.014138	23,802.13
LINCOLN	164,026,792	0.014138	0.000000	0.000000	0.014138	23,190.43
LOGAN	74,316,331	0.014138	0.000000	0.000000	0.014138	10,506.83
LOUP	338,320,080	0.014100	0.000000	0.000000	0.014100	47,703.32
MERRICK	243,567,140	0.014138	0.000000	0.000000	0.014138	34,435.59
NANCE	83,554,543	0.014138	0.000000	0.000000	0.014138	11,813.04
PHELPS	95,522,987	0.014138	0.000000	0.000000	0.014138	13,505.04
SHERMAN	988,588,582	0.014138	0.000000	0.000000	0.014138	139,766.90
THOMAS	46,099,504	0.014138	0.000000	0.000000	0.014138	6,517.65
VALLEY	1,085,005,582	0.014138	0.000000	0.000000	0.014138	153,396.65
WHEELER	614,110	0.014138	0.000000	0.000000	0.014138	86.82
ESU 10 Total	25,092,986,691					\$ 3,547,513.95
<i>ESU 11:</i>						
ADAMS	7,423,243	0.015000	0.000000	0.000000	0.015000	1,113.48
DAWSON	261,685,578	0.015000	0.000000	0.000000	0.015000	39,253.16
FRANKLIN	863,023,301	0.015000	0.000000	0.000000	0.015000	129,453.81
FRONTIER	368,002,010	0.015000	0.000000	0.000000	0.015000	55,202.86
FURNAS	902,319,418	0.015000	0.000000	0.000000	0.015000	135,348.74
GOSPER	824,909,637	0.015000	0.000000	0.000000	0.015000	123,736.66
HARLAN	991,377,038	0.015000	0.000000	0.000000	0.015000	148,714.58
KEARNEY	1,782,290,574	0.015000	0.000000	0.000000	0.015000	267,344.00
LINCOLN	51,262,309	0.015000	0.000000	0.000000	0.015000	7,689.48
PHELPS	2,167,490,853	0.015000	0.000000	0.000000	0.015000	325,124.64
RED WILLOW	30,844,766	0.015000	0.000000	0.000000	0.015000	4,626.84
ESU 11 Total	8,250,628,727					\$ 1,237,608.25

**Table 17 Educational Service Units (ESU) 2018
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	General Fund Rate	Other Rate	Bond Rate	Total ESU Rate	ESU Taxes Levied
<u>ESU 13:</u>						
BANNER	280,925,547	0.013490	0.000000	0.000500	0.013990	\$ 39,301.42
BOX BUTTE	1,480,182,704	0.013490	0.000000	0.000500	0.013990	207,078.16
CHERRY	207,942,317	0.013486	0.000000	0.000496	0.013982	29,074.70
CHEYENNE	1,475,136,709	0.013486	0.000000	0.000496	0.013982	206,254.19
DAWES	918,696,140	0.013486	0.000000	0.000496	0.013982	128,452.29
DEUEL	267,717,667	0.013486	0.000000	0.000496	0.013982	37,432.29
GARDEN	745,543,699	0.013486	0.000000	0.000496	0.013982	104,242.34
KEITH	5,307,148	0.013490	0.000000	0.000500	0.013990	742.45
KIMBALL	702,048,145	0.013486	0.000000	0.000496	0.013982	98,160.94
MORRILL	1,110,394,674	0.013486	0.000000	0.000496	0.013982	155,256.35
SCOTTS BLUFF	2,989,301,315	0.013490	0.000000	0.000500	0.013990	418,203.55
SHERIDAN	969,392,379	0.013485	0.000000	0.000496	0.013981	135,531.11
SIoux	655,577,236	0.013486	0.000000	0.000496	0.013982	91,662.79
ESU 13 Total	11,808,165,680					\$ 1,651,392.58
<u>ESU 15:</u>						
CHASE	1,399,336,456	0.014996	0.000000	0.000000	0.014996	209,844.94
DUNDY	911,636,544	0.014996	0.000000	0.000000	0.014996	136,709.49
FRONTIER	534,628,867	0.014996	0.000000	0.000000	0.014996	80,177.14
FURNAS	92,281,162	0.014996	0.000000	0.000000	0.014996	13,838.47
HAYES	502,967,028	0.014996	0.000000	0.000000	0.014996	75,425.21
HITCHCOCK	735,686,630	0.014996	0.000000	0.000000	0.014996	110,323.74
LINCOLN	246,617,552	0.014996	0.000000	0.000000	0.014996	36,983.49
PERKINS	152,684	0.014996	0.000000	0.000000	0.014996	22.89
RED WILLOW	1,234,406,399	0.014996	0.000000	0.000000	0.014996	185,111.95
ESU 15 Total	5,657,713,322					\$ 848,437.32
<u>ESU 16:</u>						
ARTHUR	229,716,948	0.015000	0.000000	0.000000	0.015000	34,457.64
CHASE	74,879,839	0.015000	0.000000	0.000000	0.015000	11,232.02
CHERRY	423,011,708	0.015000	0.000000	0.000000	0.015000	63,452.54
DEUEL	162,140,638	0.015000	0.000000	0.000000	0.015000	24,321.18
GARDEN	1,738,481	0.015000	0.000000	0.000000	0.015000	260.80
GRANT	291,194,369	0.015000	0.000000	0.000000	0.015000	43,679.35
HAYES	14,254,022	0.015000	0.000000	0.000000	0.015000	2,138.11
HOOKEr	311,372,219	0.015000	0.000000	0.000000	0.015000	46,705.82
KEITH	1,712,612,916	0.015000	0.000000	0.000000	0.015000	256,892.34
LINCOLN	4,508,001,244	0.015000	0.000000	0.000000	0.015000	676,214.32
LOGAN	257,337,625	0.015000	0.000000	0.000000	0.015000	38,600.66
MCPHERSON	296,792,810	0.015000	0.000000	0.000000	0.015000	44,518.91
PERKINS	1,278,756,323	0.015000	0.000000	0.000000	0.015000	191,813.70
SHERIDAN	140,638,089	0.015000	0.000000	0.000000	0.015000	21,095.90
THOMAS	247,612,768	0.015000	0.000000	0.000000	0.015000	37,141.89
ESU 16 Total	9,950,059,999					\$ 1,492,525.18
<u>ESU 17:</u>						
BOYD	14,258,501	0.012500	0.000000	0.000000	0.012500	1,782.34
BROWN	818,526,527	0.012500	0.000000	0.000000	0.012500	102,316.61
CHERRY	1,500,635,067	0.012500	0.000000	0.000000	0.012500	187,583.12
KEYA PAHA	480,052,028	0.012500	0.000000	0.000000	0.012500	60,008.41
ROCK	680,675,947	0.012500	0.000000	0.000000	0.012500	85,085.56
ESU 17 Total	3,494,148,070					\$ 436,776.04
<u>ESU 18:</u>						
LANCASTER	22,350,775,767	0.015000	0.000000	0.000000	0.015000	3,352,649.42
ESU 18 Total	22,350,775,767					\$ 3,352,649.42
<u>ESU 19:</u>						
DOUGLAS	21,239,033,350	0.015000	0.000000	0.000000	0.015000	3,186,131.68
SARPY	925,468,851	0.015000	0.000000	0.000000	0.015000	138,820.91
ESU 19 Total	22,164,502,201					\$ 3,324,952.59
STATE TOTALS (17 ESU's)	249,234,880,453					\$ 36,782,554.69

**Table 18 Community Colleges 2018
Value, Tax Rates, & Property Taxes Levied**

Community College	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<i>Central</i>						
ADAMS	3,800,144,988	0.068456	0.027500	0.000000	0.095956	\$ 3,646,548.90
BOONE	1,635,010,486	0.068456	0.027500	0.000000	0.095956	1,568,892.88
BUFFALO	6,341,616,405	0.068456	0.027500	0.000000	0.095956	6,085,169.17
BUTLER	2,447,991,042	0.068456	0.027500	0.000000	0.095956	2,348,995.68
CLAY	2,153,101,369	0.068456	0.027500	0.000000	0.095956	2,066,032.78
COLFAX	1,891,249,308	0.068456	0.027500	0.000000	0.095956	1,814,769.77
DAWSON	3,368,269,261	0.068456	0.027500	0.000000	0.095956	3,232,061.61
FRANKLIN	980,177,088	0.068456	0.027500	0.000000	0.095956	940,540.27
FURNAS	994,600,580	0.068457	0.027500	0.000000	0.095957	954,391.17
GOSPER	866,419,263	0.068456	0.027500	0.000000	0.095956	831,382.56
GREELEY	951,702,317	0.068456	0.027500	0.000000	0.095956	913,216.94
HALL	5,548,623,903	0.068456	0.027500	0.000000	0.095956	5,324,242.92
HAMILTON	2,958,684,351	0.068456	0.027500	0.000000	0.095956	2,839,039.27
HARLAN	991,377,038	0.068456	0.027500	0.000000	0.095956	951,309.70
HOWARD	1,358,965,195	0.068456	0.027500	0.000000	0.095956	1,304,011.16
KEARNEY	2,041,705,111	0.068456	0.027500	0.000000	0.095956	1,959,141.37
MERRICK	1,842,270,556	0.068456	0.027500	0.000000	0.095956	1,767,772.03
NANCE	1,175,509,671	0.068456	0.027500	0.000000	0.095956	1,127,973.83
NUCKOLLS	1,259,345,553	0.068456	0.027500	0.000000	0.095956	1,208,420.15
PHELPS	2,263,013,840	0.068456	0.027500	0.000000	0.095956	2,171,499.93
PLATTE	5,450,753,439	0.068456	0.027500	0.000000	0.095956	5,230,333.03
POLK	1,871,201,301	0.068456	0.027500	0.000000	0.095956	1,795,532.49
SHERMAN	988,588,582	0.068456	0.027500	0.000000	0.095956	948,611.88
VALLEY	1,085,005,582	0.068456	0.027500	0.000000	0.095956	1,041,129.49
WEBSTER	1,060,381,844	0.068456	0.027500	0.000000	0.095956	1,017,502.11
CENTRAL Total	55,325,708,073					\$ 53,088,521.09
<i>Metropolitan</i>						
DODGE	4,199,554,431	0.075000	0.020000	0.000000	0.095000	3,989,643.82
DOUGLAS	44,214,617,045	0.075000	0.020000	0.000000	0.095000	42,004,386.61
SARPY	15,512,829,012	0.075000	0.020000	0.000000	0.095000	14,737,192.50
WASHINGTON	3,028,600,398	0.075000	0.020000	0.000000	0.095000	2,877,172.40
METRO Total	66,955,600,886					\$ 63,608,395.33
<i>Mid-Plains</i>						
ARTHUR	229,716,948	0.054043	0.020000	0.000000	0.074043	170,089.67
BLAINE	330,986,371	0.054043	0.020000	0.000000	0.074043	245,071.77
CHASE	1,474,216,295	0.054043	0.020000	0.000000	0.074043	1,091,552.68
CHERRY	1,265,476,968	0.054043	0.020000	0.000000	0.074043	936,996.23
CUSTER	3,751,540,631	0.054043	0.020000	0.000000	0.074043	2,777,750.15
DUNDY	911,636,544	0.054043	0.020000	0.000000	0.074043	675,002.57
FRONTIER	902,630,873	0.054043	0.020000	0.000000	0.074043	668,348.26
HAYES	517,221,052	0.054043	0.020000	0.000000	0.074043	382,967.03
HITCHCOCK	735,686,630	0.054043	0.020000	0.000000	0.074043	544,726.08
HOOKER	311,372,219	0.054043	0.020000	0.000000	0.074043	230,548.69
KEITH	1,717,921,157	0.054043	0.020000	0.000000	0.074043	1,272,003.35
LINCOLN	4,969,907,899	0.054043	0.020000	0.000000	0.074043	3,679,884.23
LOGAN	331,653,955	0.054043	0.020000	0.000000	0.074043	245,566.92
LOUP	338,320,080	0.054000	0.020000	0.000000	0.074000	250,357.34
MCPHERSON	296,792,810	0.054043	0.020000	0.000000	0.074043	219,754.23
PERKINS	1,278,909,007	0.054043	0.020000	0.000000	0.074043	946,944.74
RED WILLOW	1,265,251,165	0.054043	0.020000	0.000000	0.074043	936,828.49
THOMAS	293,712,271	0.054043	0.020000	0.000000	0.074043	217,473.87
MID-PLAINS Total	20,922,952,875					\$ 15,491,866.30

2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Population:	1,826,341
Personal Property Returns	103,348
Residential & Recreational Records:	700,317
Commercial, Indust., & Mineral Records:	76,683
Agricultural Records:	301,747
Total Taxable Real Property Records:	1,078,747

Taxable Aground Acres:	
Irrigated	9,326,424.20
Dryland	10,081,233.24
Grassland	25,702,965.64
Wasteland	616,520.94
Other	243,382.48
Total Acres	45,970,526.50

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$51,101,505,438	\$17,601,696	0.0344	0.42%
B	MISCELLANEOUS DISTRICTS	614,348,971,616	169,303,135	0.0276	4.05%
C	FIRE DISTRICTS	153,848,699,378	51,970,831	0.0338	1.24%
D	EDUCATIONAL SERVICE UNITS	249,234,880,453	36,782,555	0.0148	0.88%
E	NATURAL RESOURCE DISTRICTS	249,234,526,923	75,690,383	0.0304	1.81%
F	COMMUNITY COLLEGE	249,234,881,562	230,870,300	0.0926	5.52%
G	COUNTY	249,234,881,561	668,473,795	0.2682	15.99%
H	CITY OR VILLAGE	99,593,570,677	422,665,391	0.4244	10.11%
I	SCHOOL DISTRICTS *	249,234,881,595	2,506,634,286	1.0057	59.97%
	STATE TOTALS	\$249,234,881,561	\$4,179,992,372	1.6771	100.00%

* Includes Learning Community and all School Bonds

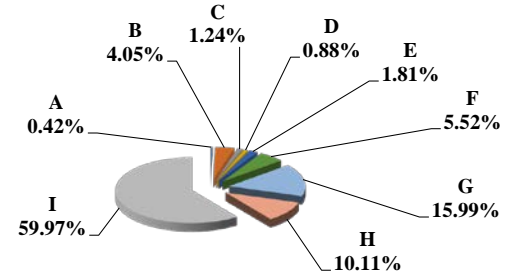
	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$5,445,022,250	\$82,277,233	1.5111	1.97%
B	PUBLIC SERVIC ENTITIES	2,812,433,233	45,636,277	1.6227	1.09%
C	COMMERCIAL & INDUST. EQUIP.	6,415,991,463	120,640,747	1.8803	2.89%
D	AGRIC. MACHINERY & EQUIP.	3,707,247,905	45,546,696	1.2286	1.09%
E	AG-OUTBLDG & FARM SITE LAND	3,439,665,215	42,624,052	1.2392	1.02%
F	AGRICULTURAL LAND	96,436,784,038	1,183,275,253	1.2270	28.31%
G	COMMERCIAL, INDUST., & MINERAL	34,737,751,607	713,595,249	2.0542	17.07%
H	RESIDENTIAL **	96,239,985,850	1,946,396,865	2.0224	46.56%
	STATE TOTALS	\$249,234,881,561	\$4,179,992,372	1.6771	100.00%

	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$5,445,022,250	2.18%
B	PUBLIC SERVIC ENTITIES	2,812,433,233	1.13%
C	COMMERCIAL & INDUST. EQUIP.	6,415,991,463	2.57%
D	AGRIC. MACHINERY & EQUIP.	3,707,247,905	1.49%
E	AG-OUTBLDG & FARM SITE LAND	3,439,665,215	1.38%
F	AGRICULTURAL LAND	96,436,784,038	38.69%
G	COMMERCIAL, INDUST., & MINERAL	34,737,751,607	13.94%
H	RESIDENTIAL **	96,239,985,850	38.61%
	STATE TOTALS	\$249,234,881,561	100.00%

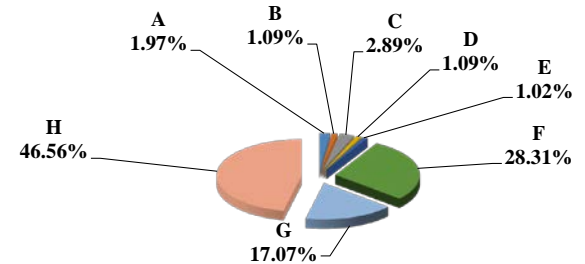
** Residential includes ag-dwelling & farm home site land.

STATE TOTALS

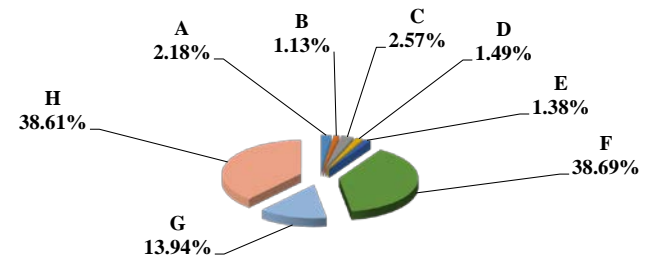
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

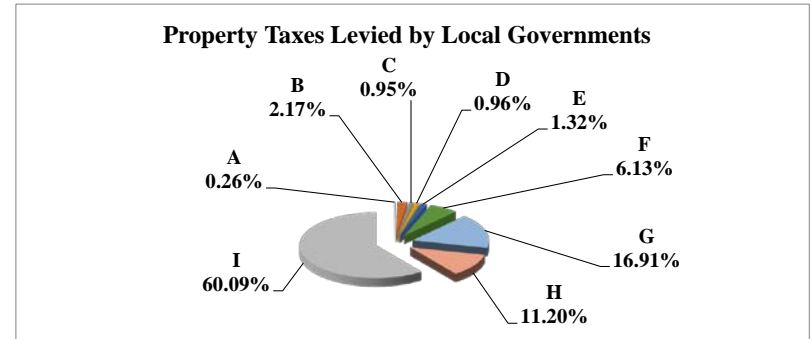
County Seat:	Hastings, NE	Taxable Aground Acres:
County Population:	31,364	Irrigated 234,383.48
Personal Property Returns	2,504	Dryland 48,840.63
Residential & Recreational Records:	11,503	Grassland 41,938.78
Commercial, Indust., & Mineral Records:	1,635	Wasteland 1,015.42
Agricultural Records:	3,109	Other 0.00
Total Taxable Real Property Records:	16,247	Total Acres 326,178.31

1 ADAMS COUNTY

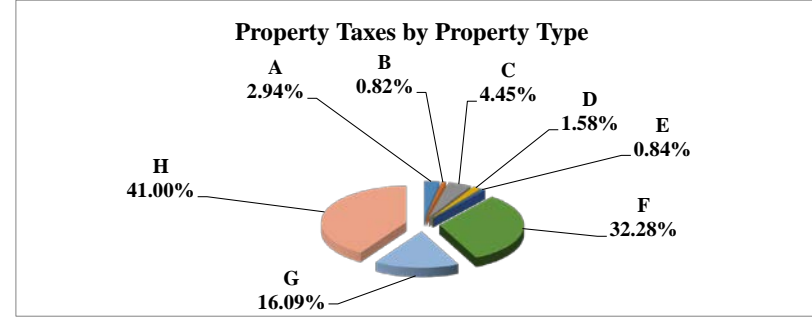
2018 Levels of Value	
Residential:	92%
Commercial:	93%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,421,613,224	\$157,078	0.0065	0.26%
B	MISCELLANEOUS DISTRICTS	7,621,958,392	1,290,473	0.0169	2.17%
C	FIRE DISTRICTS	2,379,622,920	567,329	0.0238	0.95%
D	EDUCATIONAL SERVICE UNITS	3,800,144,988	570,025	0.0150	0.96%
E	NATURAL RESOURCE DISTRICTS	3,800,144,991	787,965	0.0207	1.32%
F	COMMUNITY COLLEGE	3,800,144,988	3,646,549	0.0960	6.13%
G	COUNTY	3,800,144,988	10,059,888	0.2647	16.91%
H	CITY OR VILLAGE	1,479,679,348	6,660,442	0.4501	11.20%
I	SCHOOL DISTRICTS *	3,800,144,987	35,741,568	0.9405	60.09%
	ADAMS COUNTY	\$3,800,144,988	\$59,481,317	1.5652	100.00%

* Includes Learning Community and all School Bonds

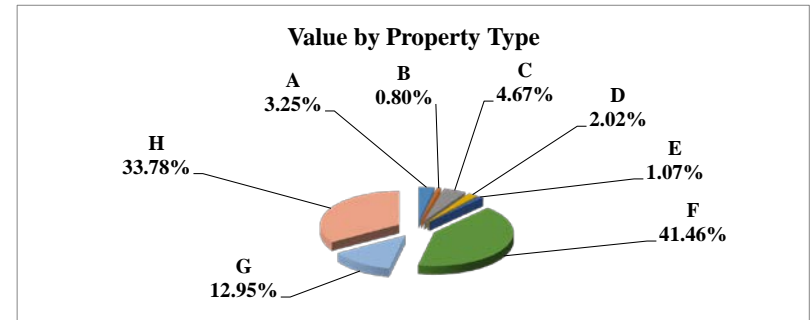


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$123,478,133	\$1,745,802	1.4139	2.94%
B	PUBLIC SERVIC ENTITIES	30,352,783	486,855	1.6040	0.82%
C	COMMERCIAL & INDUST. EQUIP.	177,373,104	2,645,750	1.4916	4.45%
D	AGRIC. MACHINERY & EQUIP.	76,905,139	938,513	1.2204	1.58%
E	AG-OUTBLDG & FARM SITE LAND	40,845,552	501,077	1.2268	0.84%
F	AGRICULTURAL LAND	1,575,362,795	19,201,471	1.2189	32.28%
G	COMMERCIAL, INDUST., & MINERAL	491,955,072	9,573,490	1.9460	16.09%
H	RESIDENTIAL **	1,283,872,410	24,388,359	1.8996	41.00%
	ADAMS COUNTY	\$3,800,144,988	\$59,481,317	1.5652	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$123,478,133	3.25%
B	PUBLIC SERVIC ENTITIES	30,352,783	0.80%
C	COMMERCIAL & INDUST. EQUIP.	177,373,104	4.67%
D	AGRIC. MACHINERY & EQUIP.	76,905,139	2.02%
E	AG-OUTBLDG & FARM SITE LAND	40,845,552	1.07%
F	AGRICULTURAL LAND	1,575,362,795	41.46%
G	COMMERCIAL, INDUST., & MINERAL	491,955,072	12.95%
H	RESIDENTIAL **	1,283,872,410	33.78%
	ADAMS COUNTY	\$3,800,144,988	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Neligh, NE	Taxable Aground Acres:	
County Population:	6,685	Irrigated	301,946.07
Personal Property Returns	1,607	Dryland	72,558.77
Residential & Recreational Records:	2,637	Grassland	130,137.63
Commercial, Indust., & Mineral Records:	565	Wasteland	4,067.59
Agricultural Records:	3,987	Other	6,628.41
Total Taxable Real Property Records:	7,189	Total Acres	515,338.47

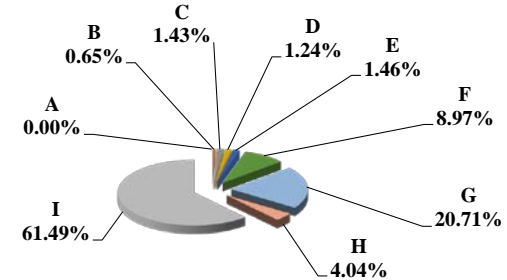
2 ANTELOPE COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,920,091,190	168,411	0.0034	0.65%
C	FIRE DISTRICTS	2,293,696,380	373,694	0.0163	1.43%
D	EDUCATIONAL SERVICE UNITS	2,460,045,595	324,042	0.0132	1.24%
E	NATURAL RESOURCE DISTRICTS	2,460,045,594	381,539	0.0155	1.46%
F	COMMUNITY COLLEGE	2,460,045,595	2,337,044	0.0950	8.97%
G	COUNTY	2,460,045,595	5,395,303	0.2193	20.71%
H	CITY OR VILLAGE	166,349,212	1,052,524	0.6327	4.04%
I	SCHOOL DISTRICTS *	2,460,045,602	16,018,803	0.6512	61.49%
ANTELOPE COUNTY		\$2,460,045,595	\$26,051,360	1.0590	100.00%

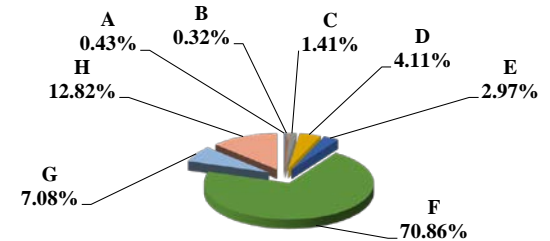
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$10,422,654	\$112,544	1.0798	0.43%
B	PUBLIC SERVIC ENTITIES	6,823,569	82,071	1.2028	0.32%
C	COMMERCIAL & INDUST. EQUIP.	27,413,638	367,353	1.3400	1.41%
D	AGRIC. MACHINERY & EQUIP.	106,271,924	1,070,099	1.0069	4.11%
E	AG-OUTBLDG & FARM SITE LAND	77,138,005	774,979	1.0047	2.97%
F	AGRICULTURAL LAND	1,824,818,390	18,460,100	1.0116	70.86%
G	COMMERCIAL, INDUST., & MINERAL	152,289,370	1,844,238	1.2110	7.08%
H	RESIDENTIAL **	254,868,045	3,339,976	1.3105	12.82%
ANTELOPE COUNTY		\$2,460,045,595	\$26,051,360	1.0590	100.00%

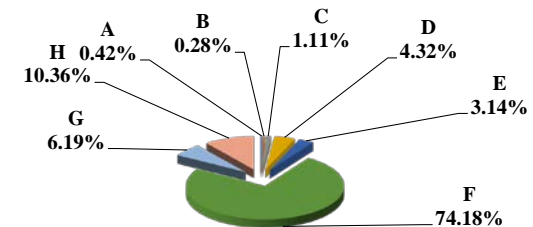
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$10,422,654	0.42%
B	PUBLIC SERVIC ENTITIES	6,823,569	0.28%
C	COMMERCIAL & INDUST. EQUIP.	27,413,638	1.11%
D	AGRIC. MACHINERY & EQUIP.	106,271,924	4.32%
E	AG-OUTBLDG & FARM SITE LAND	77,138,005	3.14%
F	AGRICULTURAL LAND	1,824,818,390	74.18%
G	COMMERCIAL, INDUST., & MINERAL	152,289,370	6.19%
H	RESIDENTIAL **	254,868,045	10.36%
ANTELOPE COUNTY		\$2,460,045,595	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Arthur, NE	Taxable Amland Acres:	
County Population:	460	Irrigated	10,855.65
Personal Property Returns	110	Dryland	0.00
Residential & Recreational Records:	130	Grassland	440,751.69
Commercial, Indust., & Mineral Records:	39	Wasteland	3,911.00
Agricultural Records:	948	Other	0.00
Total Taxable Real Property Records:	1,117	Total Acres	455,518.34

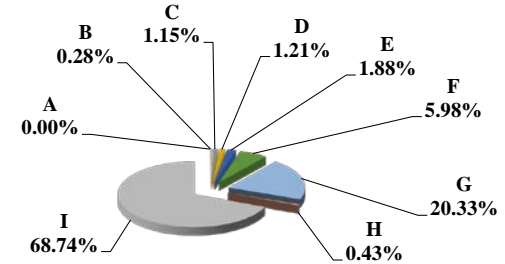
3 ARTHUR COUNTY

2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	229,716,948	8,001	0.0035	0.28%
C	FIRE DISTRICTS	229,716,948	32,641	0.0142	1.15%
D	EDUCATIONAL SERVICE UNITS	229,716,948	34,458	0.0150	1.21%
E	NATURAL RESOURCE DISTRICTS	229,716,948	53,542	0.0233	1.88%
F	COMMUNITY COLLEGE	229,716,948	170,090	0.0740	5.98%
G	COUNTY	229,716,948	578,123	0.2517	20.33%
H	CITY OR VILLAGE	4,212,542	12,142	0.2882	0.43%
I	SCHOOL DISTRICTS *	229,716,948	1,954,526	0.8508	68.74%
	ARTHUR COUNTY	\$229,716,948	\$2,843,523	1.2378	100.00%

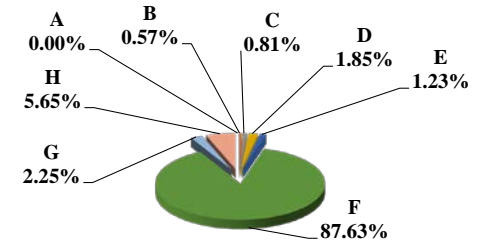
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,286,336	16,104	1.2520	0.57%
C	COMMERCIAL & INDUST. EQUIP.	1,815,814	23,086	1.2714	0.81%
D	AGRIC. MACHINERY & EQUIP.	4,278,747	52,746	1.2327	1.85%
E	AG-OUTBLDG & FARM SITE LAND	2,836,379	34,960	1.2326	1.23%
F	AGRICULTURAL LAND	202,165,052	2,491,789	1.2326	87.63%
G	COMMERCIAL, INDUST., & MINERAL	5,043,194	64,115	1.2713	2.25%
H	RESIDENTIAL **	12,291,426	160,723	1.3076	5.65%
	ARTHUR COUNTY	\$229,716,948	\$2,843,523	1.2378	100.00%

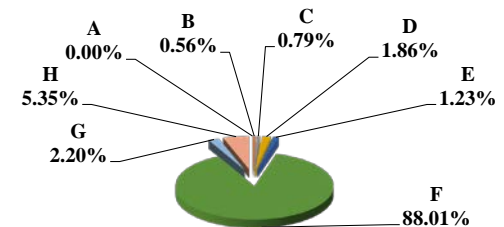
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,286,336	0.56%
C	COMMERCIAL & INDUST. EQUIP.	1,815,814	0.79%
D	AGRIC. MACHINERY & EQUIP.	4,278,747	1.86%
E	AG-OUTBLDG & FARM SITE LAND	2,836,379	1.23%
F	AGRICULTURAL LAND	202,165,052	88.01%
G	COMMERCIAL, INDUST., & MINERAL	5,043,194	2.20%
H	RESIDENTIAL **	12,291,426	5.35%
	ARTHUR COUNTY	\$229,716,948	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Harrisburg, NE	Taxable Aground Acres:
County Population:	690	Irrigated 23,937.74
Personal Property Returns	167	Dryland 124,140.20
Residential & Recreational Records:	165	Grassland 306,776.06
Commercial, Indust., & Mineral Records:	200	Wasteland 8,030.15
Agricultural Records:	1,572	Other 3,788.08
Total Taxable Real Property Records:	1,937	Total Acres 466,672.23

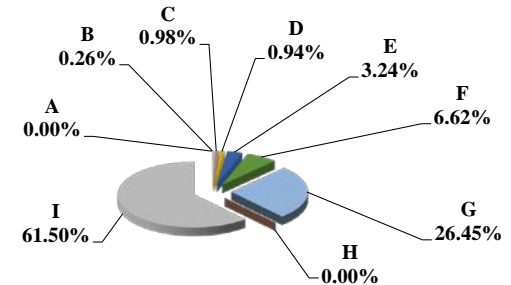
4 BANNER COUNTY

2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	361,114,029	11,054	0.0031	0.26%
C	FIRE DISTRICTS	280,925,547	41,048	0.0146	0.98%
D	EDUCATIONAL SERVICE UNITS	280,925,547	39,301	0.0140	0.94%
E	NATURAL RESOURCE DISTRICTS	280,925,547	135,912	0.0484	3.24%
F	COMMUNITY COLLEGE	280,925,547	277,836	0.0989	6.62%
G	COUNTY	280,925,547	1,109,583	0.3950	26.45%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	280,925,547	2,579,679	0.9183	61.50%
BANNER COUNTY		\$280,925,547	\$4,194,414	1.4931	100.00%

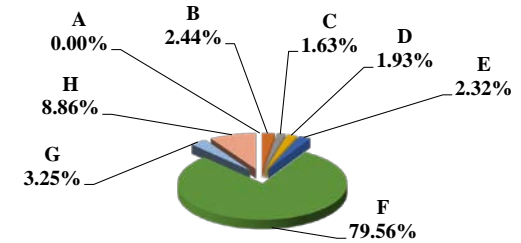
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	6,876,238	102,508	1.4908	2.44%
C	COMMERCIAL & INDUST. EQUIP.	4,592,653	68,332	1.4879	1.63%
D	AGRIC. MACHINERY & EQUIP.	5,418,840	80,745	1.4901	1.93%
E	AG-OUTBLDG & FARM SITE LAND	6,521,604	97,437	1.4941	2.32%
F	AGRICULTURAL LAND	223,514,529	3,337,199	1.4931	79.56%
G	COMMERCIAL, INDUST., & MINERAL	9,160,774	136,504	1.4901	3.25%
H	RESIDENTIAL **	24,840,909	371,689	1.4963	8.86%
BANNER COUNTY		\$280,925,547	\$4,194,414	1.4931	100.00%

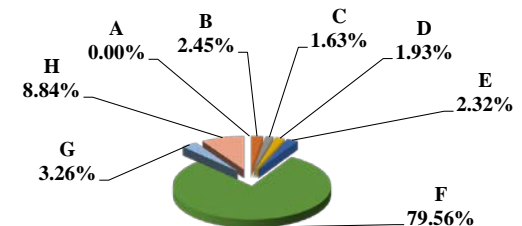
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	6,876,238	2.45%
C	COMMERCIAL & INDUST. EQUIP.	4,592,653	1.63%
D	AGRIC. MACHINERY & EQUIP.	5,418,840	1.93%
E	AG-OUTBLDG & FARM SITE LAND	6,521,604	2.32%
F	AGRICULTURAL LAND	223,514,529	79.56%
G	COMMERCIAL, INDUST., & MINERAL	9,160,774	3.26%
H	RESIDENTIAL **	24,840,909	8.84%
BANNER COUNTY		\$280,925,547	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Brewster, NE	Taxable Aground Acres:	
County Population:	478	Irrigated	14,535.79
Personal Property Returns	133	Dryland	143.68
Residential & Recreational Records:	210	Grassland	419,733.08
Commercial, Indust., & Mineral Records:	46	Wasteland	4,467.49
Agricultural Records:	1,332	Other	2,497.44
Total Taxable Real Property Records:	1,588	Total Acres	441,377.48

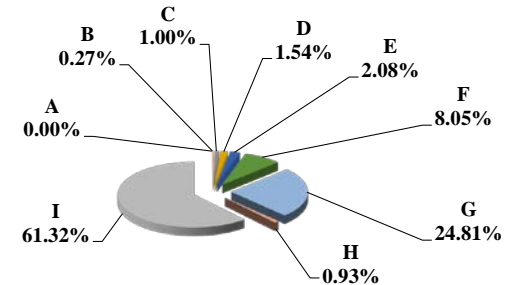
5 BLAINE COUNTY

2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	330,986,371	8,192	0.0025	0.27%
C FIRE DISTRICTS	330,789,833	30,500	0.0092	1.00%
D EDUCATIONAL SERVICE UNITS	330,986,371	46,795	0.0141	1.54%
E NATURAL RESOURCE DISTRICTS	330,986,371	63,288	0.0191	2.08%
F COMMUNITY COLLEGE	330,986,371	245,072	0.0740	8.05%
G COUNTY	330,986,371	755,341	0.2282	24.81%
H CITY OR VILLAGE	3,940,176	28,284	0.7178	0.93%
I SCHOOL DISTRICTS *	330,986,371	1,866,970	0.5641	61.32%
BLAINE COUNTY	\$330,986,371	\$3,044,441	0.9198	100.00%

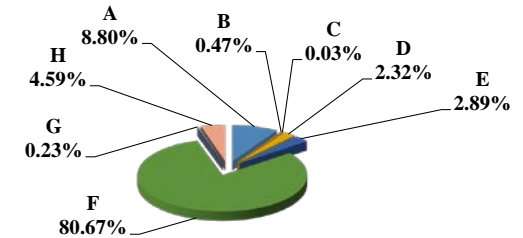
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$28,670,369	\$267,892	0.9344	8.80%
B PUBLIC SERVIC ENTITIES	1,319,880	14,325	1.0853	0.47%
C COMMERCIAL & INDUST. EQUIP.	93,650	929	0.9919	0.03%
D AGRIC. MACHINERY & EQUIP.	7,738,868	70,714	0.9138	2.32%
E AG-OUTBLDG & FARM SITE LAND	9,679,767	88,078	0.9099	2.89%
F AGRICULTURAL LAND	269,430,660	2,455,848	0.9115	80.67%
G COMMERCIAL, INDUST., & MINERAL	571,701	6,861	1.2002	0.23%
H RESIDENTIAL **	13,481,476	139,794	1.0369	4.59%
BLAINE COUNTY	\$330,986,371	\$3,044,441	0.9198	100.00%

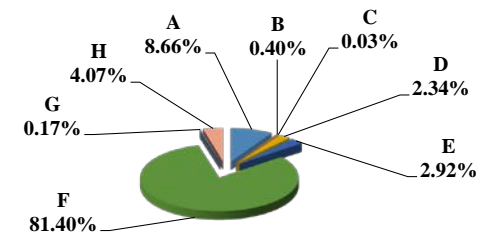
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$28,670,369	8.66%
B PUBLIC SERVIC ENTITIES	1,319,880	0.40%
C COMMERCIAL & INDUST. EQUIP.	93,650	0.03%
D AGRIC. MACHINERY & EQUIP.	7,738,868	2.34%
E AG-OUTBLDG & FARM SITE LAND	9,679,767	2.92%
F AGRICULTURAL LAND	269,430,660	81.40%
G COMMERCIAL, INDUST., & MINERAL	571,701	0.17%
H RESIDENTIAL **	13,481,476	4.07%
BLAINE COUNTY	\$330,986,371	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Albion, NE	Taxable Aground Acres:	
County Population:	5,505	Irrigated	206,437.60
Personal Property Returns	1,224	Dryland	94,565.05
Residential & Recreational Records:	2,495	Grassland	113,980.72
Commercial, Indust., & Mineral Records:	456	Wasteland	5,086.51
Agricultural Records:	3,072	Other	2,753.66
Total Taxable Real Property Records:	6,023	Total Acres	422,823.54

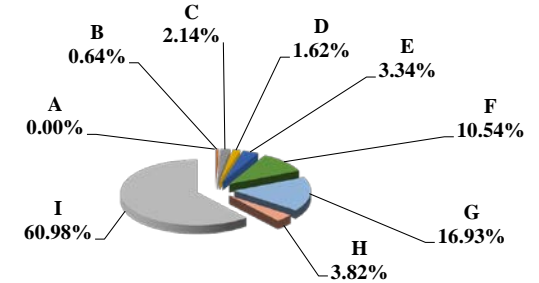
6 BOONE COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	4,789,762,888	138,520	0.0029	0.64%
C FIRE DISTRICTS	2,181,976,376	465,230	0.0213	2.14%
D EDUCATIONAL SERVICE UNITS	2,394,881,444	351,386	0.0147	1.62%
E NATURAL RESOURCE DISTRICTS	2,394,881,444	726,270	0.0303	3.34%
F COMMUNITY COLLEGE	2,394,881,444	2,290,771	0.0957	10.54%
G COUNTY	2,394,881,444	3,679,454	0.1536	16.93%
H CITY OR VILLAGE	216,898,582	829,878	0.3826	3.82%
I SCHOOL DISTRICTS *	2,394,881,444	13,254,450	0.5534	60.98%
BOONE COUNTY	\$2,394,881,444	\$21,735,960	0.9076	100.00%

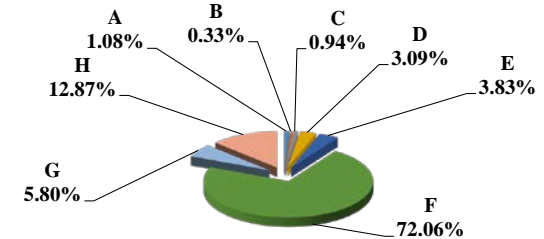
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$25,184,098	\$234,238	0.9301	1.08%
B PUBLIC SERVIC ENTITIES	7,165,182	72,396	1.0104	0.33%
C COMMERCIAL & INDUST. EQUIP.	18,138,929	204,026	1.1248	0.94%
D AGRIC. MACHINERY & EQUIP.	76,358,240	672,576	0.8808	3.09%
E AG-OUTBLDG & FARM SITE LAND	95,317,440	831,549	0.8724	3.83%
F AGRICULTURAL LAND	1,791,446,935	15,662,650	0.8743	72.06%
G COMMERCIAL, INDUST., & MINERAL	114,925,530	1,261,586	1.0977	5.80%
H RESIDENTIAL **	266,345,090	2,796,939	1.0501	12.87%
BOONE COUNTY	\$2,394,881,444	\$21,735,960	0.9076	100.00%

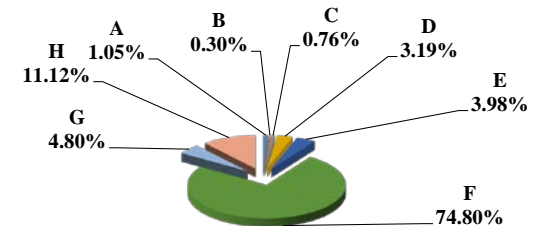
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$25,184,098	1.05%
B PUBLIC SERVIC ENTITIES	7,165,182	0.30%
C COMMERCIAL & INDUST. EQUIP.	18,138,929	0.76%
D AGRIC. MACHINERY & EQUIP.	76,358,240	3.19%
E AG-OUTBLDG & FARM SITE LAND	95,317,440	3.98%
F AGRICULTURAL LAND	1,791,446,935	74.80%
G COMMERCIAL, INDUST., & MINERAL	114,925,530	4.80%
H RESIDENTIAL **	266,345,090	11.12%
BOONE COUNTY	\$2,394,881,444	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Alliance, NE	Taxable Aground Acres:
County Population:	11,308	Irrigated 150,572.04
Personal Property Returns	849	Dryland 184,636.87
Residential & Recreational Records:	4,802	Grassland 309,921.57
Commercial, Indust., & Mineral Records:	814	Wasteland 3,783.03
Agricultural Records:	2,882	Other 9,698.83
Total Taxable Real Property Records:	8,498	Total Acres 658,612.34

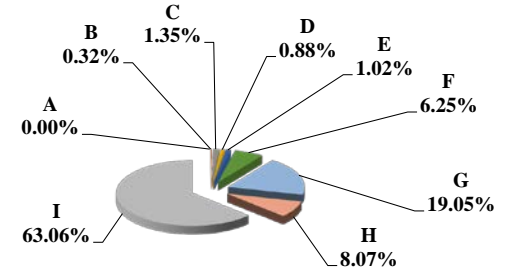
7 BOX BUTTE COUNTY

2018 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	1,480,182,704	74,706	0.0050	0.32%
C FIRE DISTRICTS	934,459,720	317,249	0.0340	1.35%
D EDUCATIONAL SERVICE UNITS	1,480,182,704	207,078	0.0140	0.88%
E NATURAL RESOURCE DISTRICTS	1,480,182,704	238,931	0.0161	1.02%
F COMMUNITY COLLEGE	1,480,182,704	1,463,904	0.0989	6.25%
G COUNTY	1,480,182,704	4,465,956	0.3017	19.05%
H CITY OR VILLAGE	545,722,984	1,890,597	0.3464	8.07%
I SCHOOL DISTRICTS *	1,480,182,704	14,781,719	0.9986	63.06%
BOX BUTTE COUNTY	\$1,480,182,704	\$23,440,141	1.5836	100.00%

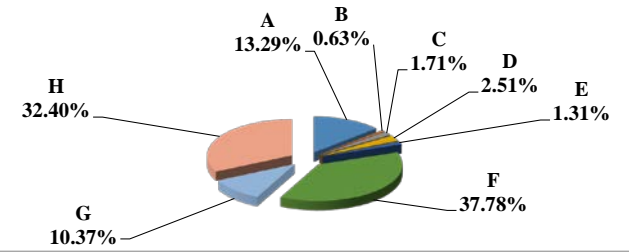
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$187,020,823	\$3,115,528	1.6659	13.29%
B PUBLIC SERVIC ENTITIES	8,516,776	147,695	1.7342	0.63%
C COMMERCIAL & INDUST. EQUIP.	24,732,684	400,798	1.6205	1.71%
D AGRIC. MACHINERY & EQUIP.	41,025,604	588,646	1.4348	2.51%
E AG-OUTBLDG & FARM SITE LAND	21,775,706	307,433	1.4118	1.31%
F AGRICULTURAL LAND	627,324,620	8,855,336	1.4116	37.78%
G COMMERCIAL, INDUST., & MINERAL	138,961,353	2,430,582	1.7491	10.37%
H RESIDENTIAL **	430,825,138	7,594,123	1.7627	32.40%
BOX BUTTE COUNTY	\$1,480,182,704	\$23,440,141	1.5836	100.00%

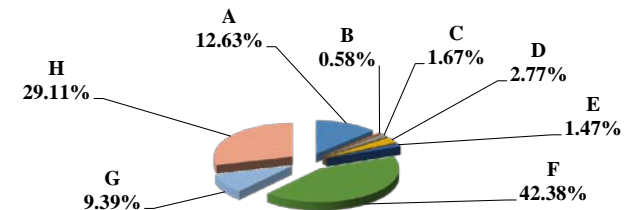
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$187,020,823	12.63%
B PUBLIC SERVIC ENTITIES	8,516,776	0.58%
C COMMERCIAL & INDUST. EQUIP.	24,732,684	1.67%
D AGRIC. MACHINERY & EQUIP.	41,025,604	2.77%
E AG-OUTBLDG & FARM SITE LAND	21,775,706	1.47%
F AGRICULTURAL LAND	627,324,620	42.38%
G COMMERCIAL, INDUST., & MINERAL	138,961,353	9.39%
H RESIDENTIAL **	430,825,138	29.11%
BOX BUTTE COUNTY	\$1,480,182,704	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Butte, NE	Taxable Aground Acres:	
County Population:	2,099	Irrigated	8,602.27
Personal Property Returns	428	Dryland	92,747.34
Residential & Recreational Records:	1,243	Grassland	212,722.07
Commercial, Indust., & Mineral Records:	210	Wasteland	14,656.97
Agricultural Records:	2,238	Other	1,921.94
Total Taxable Real Property Records:	3,691	Total Acres	330,650.59

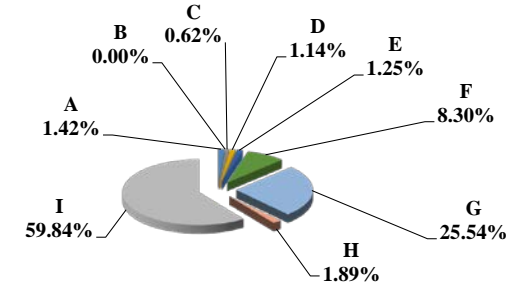
8 BOYD COUNTY

2018 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$589,687,857	\$96,022	0.0163	1.42%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	558,678,528	41,902	0.0075	0.62%
D	EDUCATIONAL SERVICE UNITS	589,687,857	76,991	0.0131	1.14%
E	NATURAL RESOURCE DISTRICTS	589,687,857	84,202	0.0143	1.25%
F	COMMUNITY COLLEGE	589,687,857	560,206	0.0950	8.30%
G	COUNTY	589,687,857	1,725,006	0.2925	25.54%
H	CITY OR VILLAGE	31,009,329	127,671	0.4117	1.89%
I	SCHOOL DISTRICTS *	589,687,857	4,040,819	0.6852	59.84%
	BOYD COUNTY	\$589,687,857	\$6,752,820	1.1452	100.00%

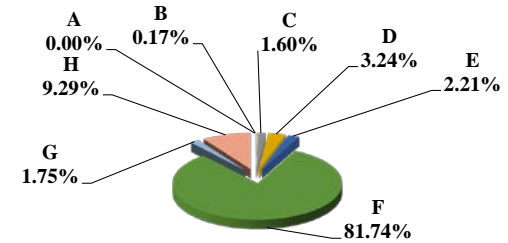
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	908,103	11,309	1.2453	0.17%
C	COMMERCIAL & INDUST. EQUIP.	8,943,084	107,822	1.2057	1.60%
D	AGRIC. MACHINERY & EQUIP.	19,341,285	218,836	1.1314	3.24%
E	AG-OUTBLDG & FARM SITE LAND	13,244,145	149,496	1.1288	2.21%
F	AGRICULTURAL LAND	491,451,160	5,519,435	1.1231	81.74%
G	COMMERCIAL, INDUST., & MINERAL	8,005,745	118,301	1.4777	1.75%
H	RESIDENTIAL **	47,794,335	627,620	1.3132	9.29%
	BOYD COUNTY	\$589,687,857	\$6,752,820	1.1452	100.00%

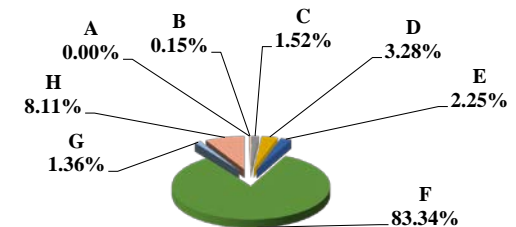
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	908,103	0.15%
C	COMMERCIAL & INDUST. EQUIP.	8,943,084	1.52%
D	AGRIC. MACHINERY & EQUIP.	19,341,285	3.28%
E	AG-OUTBLDG & FARM SITE LAND	13,244,145	2.25%
F	AGRICULTURAL LAND	491,451,160	83.34%
G	COMMERCIAL, INDUST., & MINERAL	8,005,745	1.36%
H	RESIDENTIAL **	47,794,335	8.11%
	BOYD COUNTY	\$589,687,857	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Ainsworth, NE	Taxable Aground Acres:
County Population:	3,145	Irrigated 66,911.18
Personal Property Returns	562	Dryland 2,901.51
Residential & Recreational Records:	1,702	Grassland 669,178.60
Commercial, Indust., & Mineral Records:	274	Wasteland 19,451.76
Agricultural Records:	2,977	Other 4,930.46
Total Taxable Real Property Records:	4,953	Total Acres 763,373.51

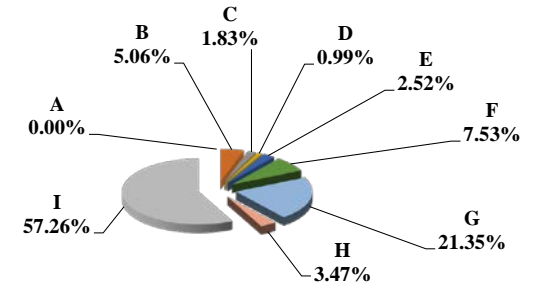
9 BROWN COUNTY

2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	1,663,891,416	530,458	0.0319	5.06%
C FIRE DISTRICTS	766,361,772	191,591	0.0250	1.83%
D EDUCATIONAL SERVICE UNITS	831,945,708	104,214	0.0125	0.99%
E NATURAL RESOURCE DISTRICTS	831,945,708	264,109	0.0317	2.52%
F COMMUNITY COLLEGE	831,945,708	790,349	0.0950	7.53%
G COUNTY	831,945,708	2,240,121	0.2693	21.35%
H CITY OR VILLAGE	77,890,155	364,347	0.4678	3.47%
I SCHOOL DISTRICTS *	831,945,708	6,008,047	0.7222	57.26%
BROWN COUNTY	\$831,945,708	\$10,493,236	1.2613	100.00%

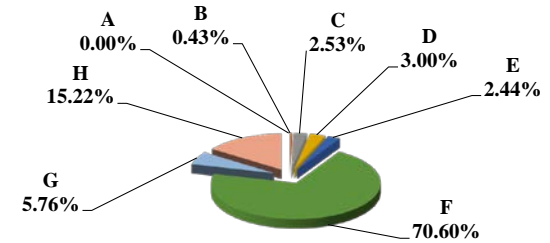
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$0	\$0		0.00%
B PUBLIC SERVIC ENTITIES	3,056,992	45,395	1.4850	0.43%
C COMMERCIAL & INDUST. EQUIP.	19,803,294	265,822	1.3423	2.53%
D AGRIC. MACHINERY & EQUIP.	25,598,247	314,967	1.2304	3.00%
E AG-OUTBLDG & FARM SITE LAND	20,901,064	256,436	1.2269	2.44%
F AGRICULTURAL LAND	608,988,254	7,408,200	1.2165	70.60%
G COMMERCIAL, INDUST., & MINERAL	41,289,269	604,841	1.4649	5.76%
H RESIDENTIAL **	112,308,588	1,597,575	1.4225	15.22%
BROWN COUNTY	\$831,945,708	\$10,493,236	1.2613	100.00%

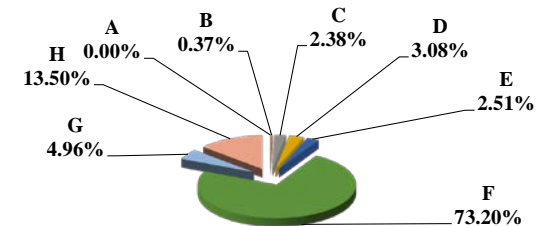
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$0	0.00%
B PUBLIC SERVIC ENTITIES	3,056,992	0.37%
C COMMERCIAL & INDUST. EQUIP.	19,803,294	2.38%
D AGRIC. MACHINERY & EQUIP.	25,598,247	3.08%
E AG-OUTBLDG & FARM SITE LAND	20,901,064	2.51%
F AGRICULTURAL LAND	608,988,254	73.20%
G COMMERCIAL, INDUST., & MINERAL	41,289,269	4.96%
H RESIDENTIAL **	112,308,588	13.50%
BROWN COUNTY	\$831,945,708	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Kearney, NE
County Population: 46,102
Personal Property Returns: 2,057
 Residential & Recreational Records: 16,179
 Commercial, Indust., & Mineral Records: 2,418
 Agricultural Records: 4,928
Total Taxable Real Property Records: 23,525

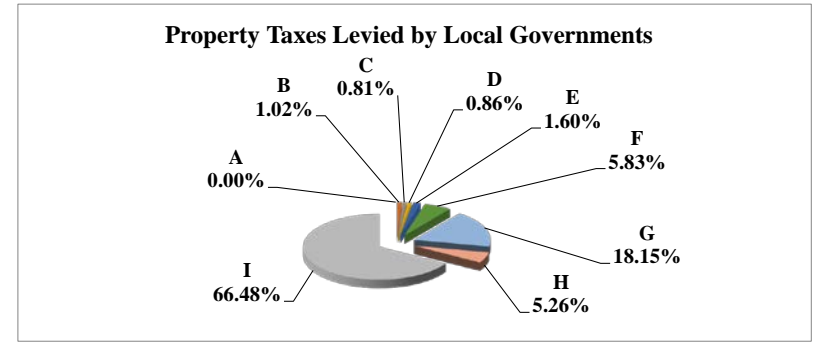
Taxable Aground Acres:
 Irrigated 261,997.55
 Dryland 61,601.83
 Grassland 225,154.96
 Wasteland 9,131.40
 Other 8,481.35
Total Acres 566,367.09

10 BUFFALO COUNTY

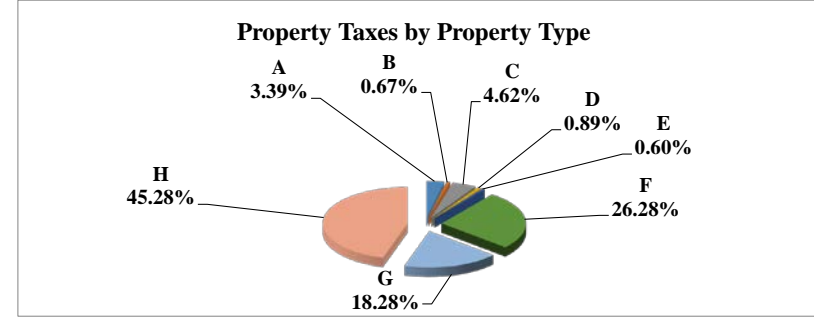
2018 Levels of Value
 Residential: 96%
 Commercial: 95%
 Agricultural: 70%
 Ag Special Value: 70%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,411,123,966	1,063,872	0.0166	1.02%
C	FIRE DISTRICTS	3,303,828,547	845,288	0.0256	0.81%
D	EDUCATIONAL SERVICE UNITS	6,341,616,405	896,579	0.0141	0.86%
E	NATURAL RESOURCE DISTRICTS	6,341,616,404	1,671,703	0.0264	1.60%
F	COMMUNITY COLLEGE	6,341,616,405	6,085,169	0.0960	5.83%
G	COUNTY	6,341,616,405	18,959,048	0.2990	18.15%
H	CITY OR VILLAGE	3,138,981,853	5,492,134	0.1750	5.26%
I	SCHOOL DISTRICTS *	6,341,616,402	69,438,890	1.0950	66.48%
	BUFFALO COUNTY	\$6,341,616,405	\$104,452,684	1.6471	100.00%

* Includes Learning Community and all School Bonds

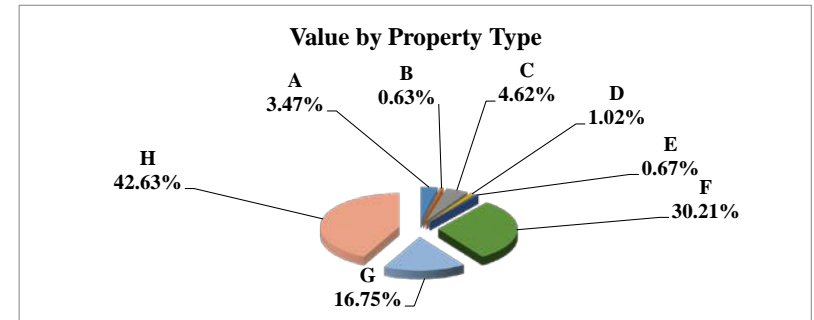


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$220,102,722	\$3,537,648	1.6073	3.39%
B	PUBLIC SERVIC ENTITIES	39,787,732	697,742	1.7537	0.67%
C	COMMERCIAL & INDUST. EQUIP.	292,894,885	4,822,783	1.6466	4.62%
D	AGRIC. MACHINERY & EQUIP.	64,706,636	929,926	1.4371	0.89%
E	AG-OUTBLDG & FARM SITE LAND	42,677,630	622,299	1.4581	0.60%
F	AGRICULTURAL LAND	1,915,969,470	27,453,251	1.4329	26.28%
G	COMMERCIAL, INDUST., & MINERAL	1,062,184,555	19,097,323	1.7979	18.28%
H	RESIDENTIAL **	2,703,292,775	47,291,711	1.7494	45.28%
	BUFFALO COUNTY	\$6,341,616,405	\$104,452,684	1.6471	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$220,102,722	3.47%
B	PUBLIC SERVIC ENTITIES	39,787,732	0.63%
C	COMMERCIAL & INDUST. EQUIP.	292,894,885	4.62%
D	AGRIC. MACHINERY & EQUIP.	64,706,636	1.02%
E	AG-OUTBLDG & FARM SITE LAND	42,677,630	0.67%
F	AGRICULTURAL LAND	1,915,969,470	30.21%
G	COMMERCIAL, INDUST., & MINERAL	1,062,184,555	16.75%
H	RESIDENTIAL **	2,703,292,775	42.63%
	BUFFALO COUNTY	\$6,341,616,405	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Tekamah, NE	Taxable Aground Acres:
County Population:	6,858	Irrigated 56,435.88
Personal Property Returns	835	Dryland 188,432.08
Residential & Recreational Records:	3,242	Grassland 29,536.38
Commercial, Indust., & Mineral Records:	428	Wasteland 3,588.14
Agricultural Records:	3,261	Other 9,472.19
Total Taxable Real Property Records:	6,931	Total Acres 287,464.67

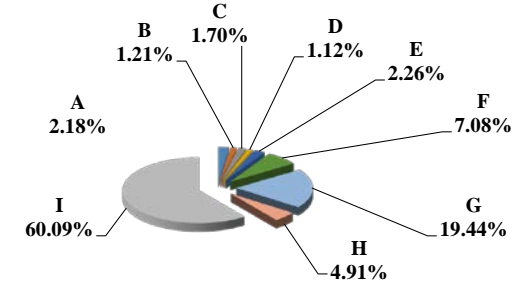
11 BURT COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$966,143,425	\$568,960	0.0589	2.18%
B	MISCELLANEOUS DISTRICTS	3,051,849,844	315,167	0.0103	1.21%
C	FIRE DISTRICTS	1,945,568,143	444,824	0.0229	1.70%
D	EDUCATIONAL SERVICE UNITS	1,945,568,139	291,847	0.0150	1.12%
E	NATURAL RESOURCE DISTRICTS	1,945,568,139	590,407	0.0303	2.26%
F	COMMUNITY COLLEGE	1,945,568,139	1,848,312	0.0950	7.08%
G	COUNTY	1,945,568,139	5,072,139	0.2607	19.44%
H	CITY OR VILLAGE	182,106,195	1,281,026	0.7035	4.91%
I	SCHOOL DISTRICTS *	1,945,568,145	15,680,341	0.8060	60.09%
	BURT COUNTY	\$1,945,568,139	\$26,093,022	1.3412	100.00%

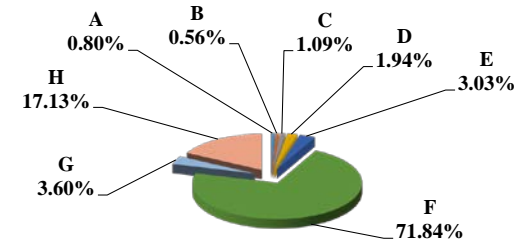
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$15,051,026	\$210,042	1.3955	0.80%
B	PUBLIC SERVIC ENTITIES	10,079,532	147,033	1.4587	0.56%
C	COMMERCIAL & INDUST. EQUIP.	17,223,382	284,101	1.6495	1.09%
D	AGRIC. MACHINERY & EQUIP.	39,435,076	505,678	1.2823	1.94%
E	AG-OUTBLDG & FARM SITE LAND	62,432,715	789,360	1.2643	3.03%
F	AGRICULTURAL LAND	1,469,917,480	18,746,025	1.2753	71.84%
G	COMMERCIAL, INDUST., & MINERAL	55,843,559	939,982	1.6832	3.60%
H	RESIDENTIAL **	275,585,369	4,470,801	1.6223	17.13%
	BURT COUNTY	\$1,945,568,139	\$26,093,022	1.3412	100.00%

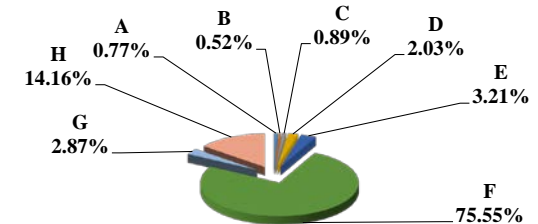
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$15,051,026	0.77%
B	PUBLIC SERVIC ENTITIES	10,079,532	0.52%
C	COMMERCIAL & INDUST. EQUIP.	17,223,382	0.89%
D	AGRIC. MACHINERY & EQUIP.	39,435,076	2.03%
E	AG-OUTBLDG & FARM SITE LAND	62,432,715	3.21%
F	AGRICULTURAL LAND	1,469,917,480	75.55%
G	COMMERCIAL, INDUST., & MINERAL	55,843,559	2.87%
H	RESIDENTIAL **	275,585,369	14.16%
	BURT COUNTY	\$1,945,568,139	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: David City, NE
County Population: 8,395
Personal Property Returns: 1,224
 Residential & Recreational Records: 3,473
 Commercial, Indust., & Mineral Records: 464
 Agricultural Records: 4,061
Total Taxable Real Property Records: 7,998

Taxable Aground Acres:
 Irrigated 134,157.94
 Dryland 148,937.15
 Grassland 67,808.85
 Wasteland 1,197.26
 Other 1,519.68
Total Acres 353,620.88

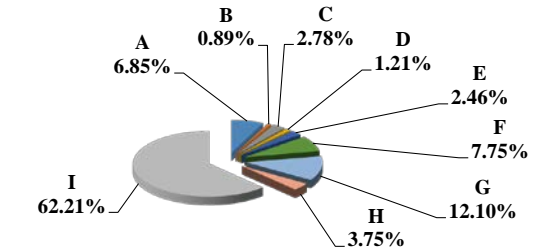
12 BUTLER COUNTY

2018 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,307,757,913	\$2,075,616	0.0899	6.85%
B	MISCELLANEOUS DISTRICTS	2,455,409,333	268,261	0.0109	0.89%
C	FIRE DISTRICTS	2,391,871,453	841,420	0.0352	2.78%
D	EDUCATIONAL SERVICE UNITS	2,447,991,044	367,958	0.0150	1.21%
E	NATURAL RESOURCE DISTRICTS	2,447,991,039	744,621	0.0304	2.46%
F	COMMUNITY COLLEGE	2,447,991,042	2,348,996	0.0960	7.75%
G	COUNTY	2,447,991,042	3,665,017	0.1497	12.10%
H	CITY OR VILLAGE	223,445,781	1,136,293	0.5085	3.75%
I	SCHOOL DISTRICTS *	2,447,991,045	18,847,664	0.7699	62.21%
	BUTLER COUNTY	\$2,447,991,042	\$30,295,845	1.2376	100.00%

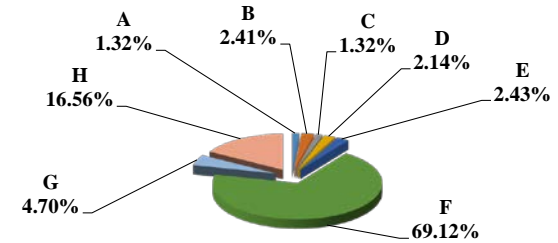
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$32,151,027	\$400,638	1.2461	1.32%
B	PUBLIC SERVIC ENTITIES	60,785,311	729,950	1.2009	2.41%
C	COMMERCIAL & INDUST. EQUIP.	28,003,455	400,356	1.4297	1.32%
D	AGRIC. MACHINERY & EQUIP.	53,927,809	646,899	1.1996	2.14%
E	AG-OUTBLDG & FARM SITE LAND	61,173,950	737,251	1.2052	2.43%
F	AGRICULTURAL LAND	1,753,556,950	20,939,924	1.1941	69.12%
G	COMMERCIAL, INDUST., & MINERAL	100,361,230	1,424,839	1.4197	4.70%
H	RESIDENTIAL **	358,031,310	5,015,989	1.4010	16.56%
	BUTLER COUNTY	\$2,447,991,042	\$30,295,845	1.2376	100.00%

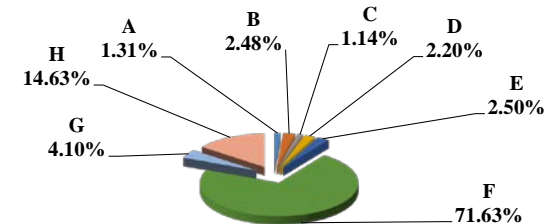
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$32,151,027	1.31%
B	PUBLIC SERVIC ENTITIES	60,785,311	2.48%
C	COMMERCIAL & INDUST. EQUIP.	28,003,455	1.14%
D	AGRIC. MACHINERY & EQUIP.	53,927,809	2.20%
E	AG-OUTBLDG & FARM SITE LAND	61,173,950	2.50%
F	AGRICULTURAL LAND	1,753,556,950	71.63%
G	COMMERCIAL, INDUST., & MINERAL	100,361,230	4.10%
H	RESIDENTIAL **	358,031,310	14.63%
	BUTLER COUNTY	\$2,447,991,042	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Plattsmouth, NE
County Population: 25,241
Personal Property Returns: 1,084
 Residential & Recreational Records: 13,043
 Commercial, Indust., & Mineral Records: 968
 Agricultural Records: 5,143
Total Taxable Real Property Records: 19,154

Taxable Aground Acres:
 Irrigated: 3,115.18
 Dryland: 253,686.65
 Grassland: 40,042.99
 Wasteland: 1,129.77
 Other: 1,947.35
Total Acres: 299,921.94

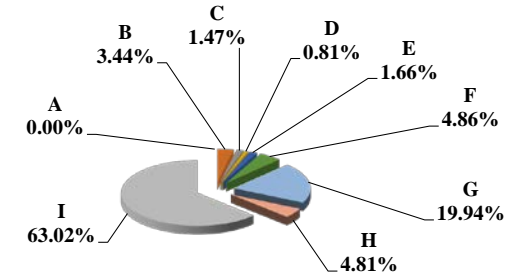
13 CASS COUNTY

2018 Levels of Value
 Residential: 95%
 Commercial: 99%
 Agricultural: 73%
 Ag Special Value: 73%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,006,862,916	2,303,878	0.0460	3.44%
C	FIRE DISTRICTS	2,969,676,150	980,101	0.0330	1.47%
D	EDUCATIONAL SERVICE UNITS	3,580,173,508	539,310	0.0151	0.81%
E	NATURAL RESOURCE DISTRICTS	3,580,173,504	1,111,606	0.0310	1.66%
F	COMMUNITY COLLEGE	3,580,173,504	3,247,218	0.0907	4.86%
G	COUNTY	3,580,173,504	13,335,785	0.3725	19.94%
H	CITY OR VILLAGE	674,391,704	3,216,959	0.4770	4.81%
I	SCHOOL DISTRICTS *	3,580,173,506	42,143,391	1.1771	63.02%
	CASS COUNTY	\$3,580,173,504	\$66,878,248	1.8680	100.00%

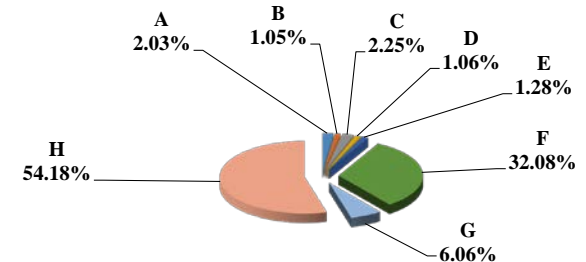
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$76,626,846	\$1,354,815	1.7681	2.03%
B	PUBLIC SERVIC ENTITIES	38,933,189	704,464	1.8094	1.05%
C	COMMERCIAL & INDUST. EQUIP.	81,181,974	1,505,504	1.8545	2.25%
D	AGRIC. MACHINERY & EQUIP.	41,023,410	711,445	1.7342	1.06%
E	AG-OUTBLDG & FARM SITE LAND	49,978,764	856,922	1.7146	1.28%
F	AGRICULTURAL LAND	1,251,438,414	21,452,955	1.7143	32.08%
G	COMMERCIAL, INDUST., & MINERAL	203,119,945	4,055,421	1.9966	6.06%
H	RESIDENTIAL **	1,837,870,962	36,236,723	1.9717	54.18%
	CASS COUNTY	\$3,580,173,504	\$66,878,248	1.8680	100.00%

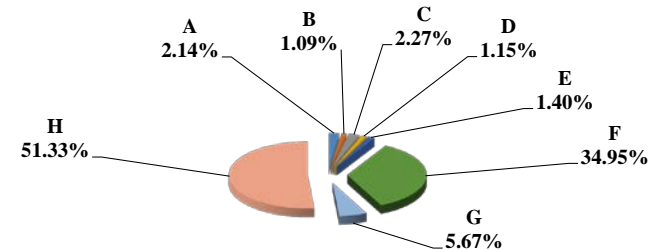
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$76,626,846	2.14%
B	PUBLIC SERVIC ENTITIES	38,933,189	1.09%
C	COMMERCIAL & INDUST. EQUIP.	81,181,974	2.27%
D	AGRIC. MACHINERY & EQUIP.	41,023,410	1.15%
E	AG-OUTBLDG & FARM SITE LAND	49,978,764	1.40%
F	AGRICULTURAL LAND	1,251,438,414	34.95%
G	COMMERCIAL, INDUST., & MINERAL	203,119,945	5.67%
H	RESIDENTIAL **	1,837,870,962	51.33%
	CASS COUNTY	\$3,580,173,504	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Hartington, NE
County Population: 8,852
Personal Property Returns: 1,690
 Residential & Recreational Records: 3,933
 Commercial, Indust., & Mineral Records: 668
 Agricultural Records: 4,379
Total Taxable Real Property Records: 8,980

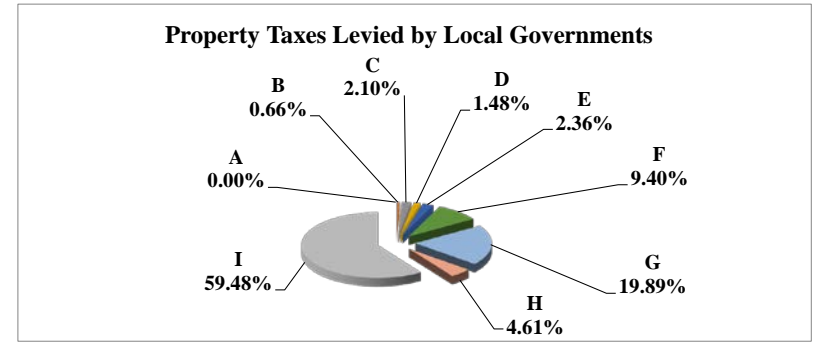
Taxable Aground Acres:
 Irrigated 143,187.27
 Dryland 202,121.40
 Grassland 87,743.47
 Wasteland 3,578.34
 Other 1,545.75
Total Acres 438,176.23

14 CEDAR COUNTY

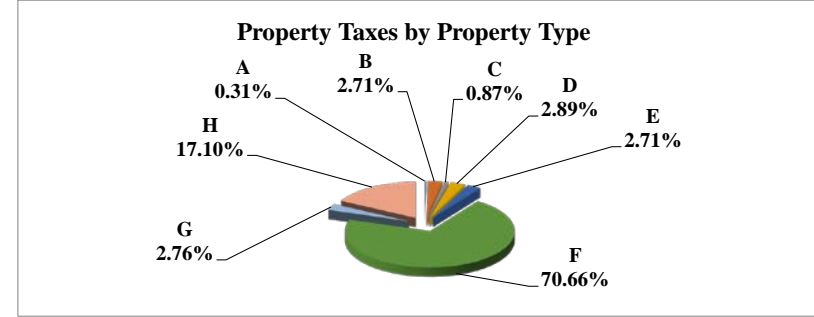
2018 Levels of Value
 Residential: 94%
 Commercial: 94%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,704,310,497	174,643	0.0065	0.66%
C	FIRE DISTRICTS	2,483,272,170	556,630	0.0224	2.10%
D	EDUCATIONAL SERVICE UNITS	2,618,659,806	392,800	0.0150	1.48%
E	NATURAL RESOURCE DISTRICTS	2,618,659,806	623,493	0.0238	2.36%
F	COMMUNITY COLLEGE	2,618,659,806	2,487,731	0.0950	9.40%
G	COUNTY	2,618,659,806	5,262,915	0.2010	19.89%
H	CITY OR VILLAGE	199,643,595	1,220,261	0.6112	4.61%
I	SCHOOL DISTRICTS *	2,618,659,806	15,735,514	0.6009	59.48%
	CEDAR COUNTY	\$2,618,659,806	\$26,453,986	1.0102	100.00%

* Includes Learning Community and all School Bonds

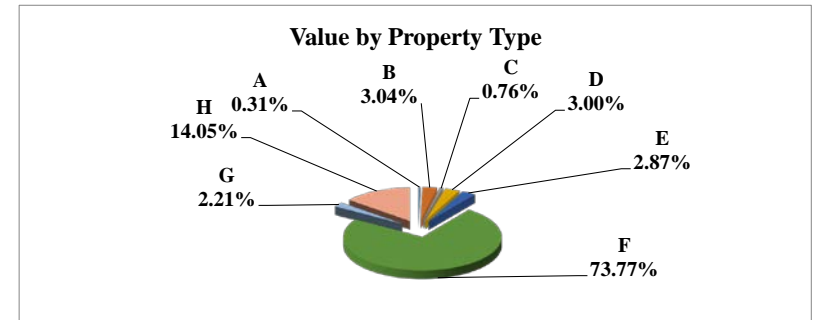


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$8,162,651	\$80,880	0.9909	0.31%
B	PUBLIC SERVIC ENTITIES	79,487,642	717,479	0.9026	2.71%
C	COMMERCIAL & INDUST. EQUIP.	19,771,281	229,101	1.1588	0.87%
D	AGRIC. MACHINERY & EQUIP.	78,610,845	763,624	0.9714	2.89%
E	AG-OUTBLDG & FARM SITE LAND	75,038,440	715,667	0.9537	2.71%
F	AGRICULTURAL LAND	1,931,796,345	18,693,169	0.9677	70.66%
G	COMMERCIAL, INDUST., & MINERAL	57,885,512	730,519	1.2620	2.76%
H	RESIDENTIAL **	367,907,090	4,523,546	1.2295	17.10%
	CEDAR COUNTY	\$2,618,659,806	\$26,453,986	1.0102	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$8,162,651	0.31%
B	PUBLIC SERVIC ENTITIES	79,487,642	3.04%
C	COMMERCIAL & INDUST. EQUIP.	19,771,281	0.76%
D	AGRIC. MACHINERY & EQUIP.	78,610,845	3.00%
E	AG-OUTBLDG & FARM SITE LAND	75,038,440	2.87%
F	AGRICULTURAL LAND	1,931,796,345	73.77%
G	COMMERCIAL, INDUST., & MINERAL	57,885,512	2.21%
H	RESIDENTIAL **	367,907,090	14.05%
	CEDAR COUNTY	\$2,618,659,806	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Imperial, NE	Taxable Aground Acres:
County Population:	3,966	Irrigated 188,755.68
Personal Property Returns	660	Dryland 101,402.53
Residential & Recreational Records:	1,768	Grassland 259,775.93
Commercial, Indust., & Mineral Records:	556	Wasteland 1,028.05
Agricultural Records:	2,642	Other 1,341.69
Total Taxable Real Property Records:	4,966	Total Acres 552,303.88

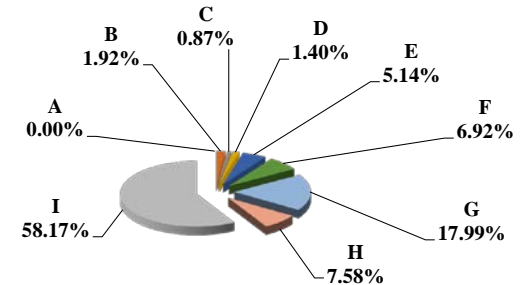
15 CHASE COUNTY

2018 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,738,648,274	302,782	0.0081	1.92%
C	FIRE DISTRICTS	1,279,658,265	137,901	0.0108	0.87%
D	EDUCATIONAL SERVICE UNITS	1,474,216,295	221,077	0.0150	1.40%
E	NATURAL RESOURCE DISTRICTS	1,474,216,295	810,819	0.0550	5.14%
F	COMMUNITY COLLEGE	1,474,216,295	1,091,553	0.0740	6.92%
G	COUNTY	1,474,216,295	2,837,687	0.1925	17.99%
H	CITY OR VILLAGE	195,693,309	1,194,976	0.6106	7.58%
I	SCHOOL DISTRICTS *	1,474,216,295	9,175,463	0.6224	58.17%
CHASE COUNTY		\$1,474,216,295	\$15,772,259	1.0699	100.00%

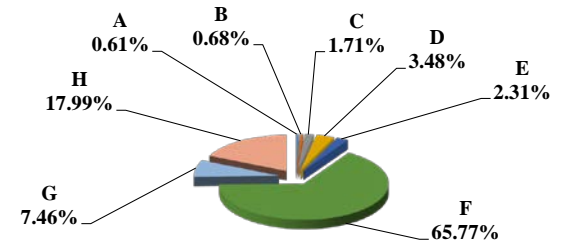
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$7,855,761	\$96,030	1.2224	0.61%
B	PUBLIC SERVIC ENTITIES	7,977,174	107,051	1.3420	0.68%
C	COMMERCIAL & INDUST. EQUIP.	22,223,734	269,306	1.2118	1.71%
D	AGRIC. MACHINERY & EQUIP.	56,097,629	548,153	0.9771	3.48%
E	AG-OUTBLDG & FARM SITE LAND	37,068,391	363,841	0.9815	2.31%
F	AGRICULTURAL LAND	1,053,147,662	10,373,484	0.9850	65.77%
G	COMMERCIAL, INDUST., & MINERAL	83,227,751	1,177,048	1.4142	7.46%
H	RESIDENTIAL **	206,618,193	2,837,347	1.3732	17.99%
CHASE COUNTY		\$1,474,216,295	\$15,772,259	1.0699	100.00%

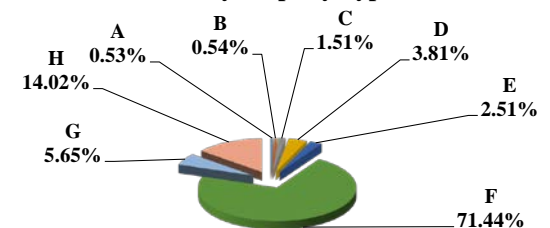
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$7,855,761	0.53%
B	PUBLIC SERVIC ENTITIES	7,977,174	0.54%
C	COMMERCIAL & INDUST. EQUIP.	22,223,734	1.51%
D	AGRIC. MACHINERY & EQUIP.	56,097,629	3.81%
E	AG-OUTBLDG & FARM SITE LAND	37,068,391	2.51%
F	AGRICULTURAL LAND	1,053,147,662	71.44%
G	COMMERCIAL, INDUST., & MINERAL	83,227,751	5.65%
H	RESIDENTIAL **	206,618,193	14.02%
CHASE COUNTY		\$1,474,216,295	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Valentine, NE	Taxable Aground Acres:
County Population:	5,713	Irrigated 57,153.88
Personal Property Returns	1,069	Dryland 16,743.96
Residential & Recreational Records:	2,666	Grassland 3,456,137.09
Commercial, Indust., & Mineral Records:	607	Wasteland 53,315.18
Agricultural Records:	11,441	Other 0.00
Total Taxable Real Property Records:	14,714	Total Acres 3,583,350.11

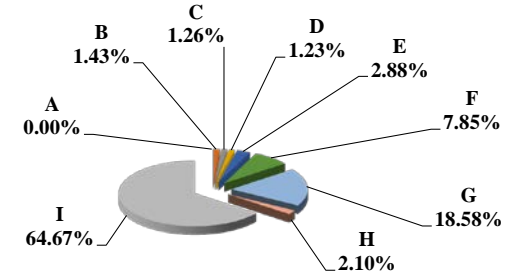
16 CHERRY COUNTY

2018 Levels of Value	
Residential:	98%
Commercial:	99%
Agricultural:	75%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	6,427,592,759	326,431	0.0051	1.43%
C FIRE DISTRICTS	1,951,721,218	287,085	0.0147	1.26%
D EDUCATIONAL SERVICE UNITS	2,131,589,092	280,110	0.0131	1.23%
E NATURAL RESOURCE DISTRICTS	2,131,589,096	657,288	0.0308	2.88%
F COMMUNITY COLLEGE	2,131,589,099	1,793,615	0.0841	7.85%
G COUNTY	2,131,589,097	4,244,890	0.1991	18.58%
H CITY OR VILLAGE	191,612,756	480,030	0.2505	2.10%
I SCHOOL DISTRICTS *	2,131,589,110	14,773,328	0.6931	64.67%
CHERRY COUNTY	\$2,131,589,097	\$22,842,777	1.0716	100.00%

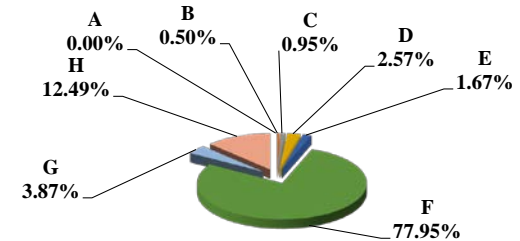
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$0	\$0		0.00%
B PUBLIC SERVIC ENTITIES	10,007,754	114,312	1.1422	0.50%
C COMMERCIAL & INDUST. EQUIP.	18,813,433	216,047	1.1484	0.95%
D AGRIC. MACHINERY & EQUIP.	54,559,077	586,168	1.0744	2.57%
E AG-OUTBLDG & FARM SITE LAND	34,374,063	382,181	1.1118	1.67%
F AGRICULTURAL LAND	1,691,346,572	17,805,442	1.0527	77.95%
G COMMERCIAL, INDUST., & MINERAL	74,253,600	884,849	1.1917	3.87%
H RESIDENTIAL **	248,234,598	2,853,777	1.1496	12.49%
CHERRY COUNTY	\$2,131,589,097	\$22,842,777	1.0716	100.00%

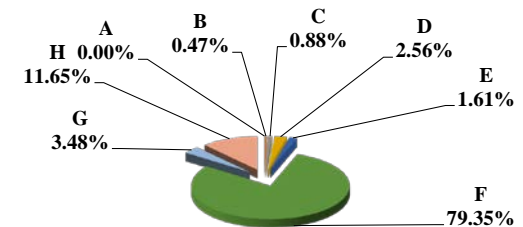
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$0	0.00%
B PUBLIC SERVIC ENTITIES	10,007,754	0.47%
C COMMERCIAL & INDUST. EQUIP.	18,813,433	0.88%
D AGRIC. MACHINERY & EQUIP.	54,559,077	2.56%
E AG-OUTBLDG & FARM SITE LAND	34,374,063	1.61%
F AGRICULTURAL LAND	1,691,346,572	79.35%
G COMMERCIAL, INDUST., & MINERAL	74,253,600	3.48%
H RESIDENTIAL **	248,234,598	11.65%
CHERRY COUNTY	\$2,131,589,097	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Sidney, NE
County Population: 9,998
Personal Property Returns: 1,004
 Residential & Recreational Records: 4,907
 Commercial, Indust., & Mineral Records: 1,739
 Agricultural Records: 3,413
Total Taxable Real Property Records: 10,059

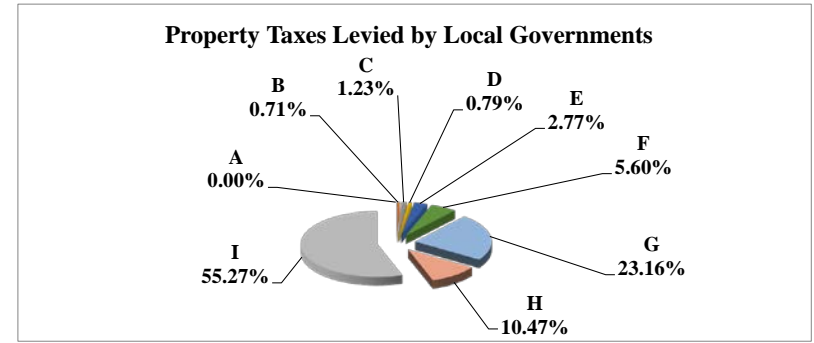
Taxable Aground Acres:
 Irrigated: 60,323.03
 Dryland: 399,687.21
 Grassland: 264,805.61
 Wasteland: 3,502.97
 Other: 1,046.45
Total Acres: 729,365.27

17 CHEYENNE COUNTY

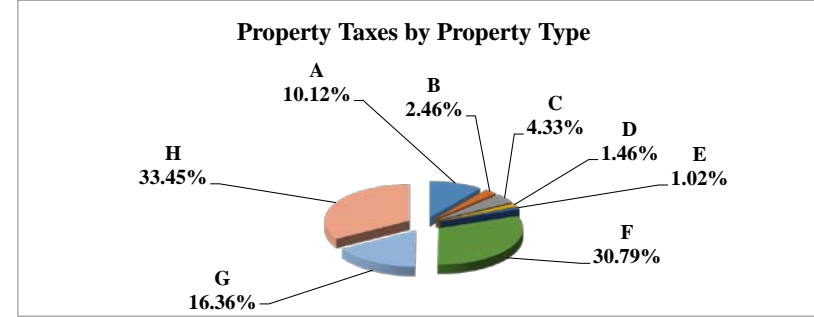
2018 Levels of Value
 Residential: 92%
 Commercial: 96%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,263,061,831	183,779	0.0081	0.71%
C	FIRE DISTRICTS	972,751,594	321,138	0.0330	1.23%
D	EDUCATIONAL SERVICE UNITS	1,475,136,709	206,254	0.0140	0.79%
E	NATURAL RESOURCE DISTRICTS	1,475,136,709	721,108	0.0489	2.77%
F	COMMUNITY COLLEGE	1,475,136,709	1,458,971	0.0989	5.60%
G	COUNTY	1,475,136,709	6,033,322	0.4090	23.16%
H	CITY OR VILLAGE	525,666,244	2,727,002	0.5188	10.47%
I	SCHOOL DISTRICTS *	1,475,136,711	14,394,926	0.9758	55.27%
	CHEYENNE COUNTY	\$1,475,136,709	\$26,046,500	1.7657	100.00%

* Includes Learning Community and all School Bonds

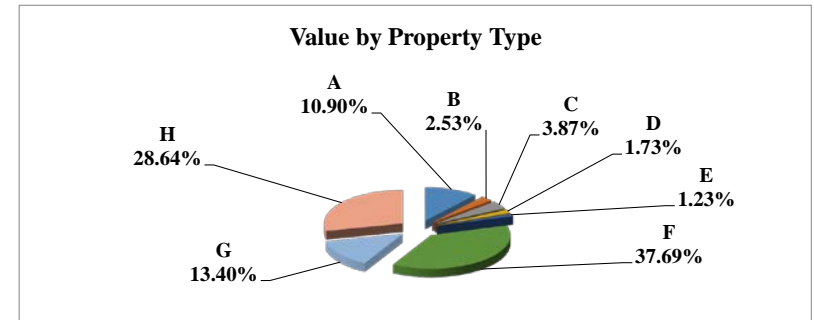


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$160,758,285	\$2,634,671	1.6389	10.12%
B	PUBLIC SERVIC ENTITIES	37,281,899	640,861	1.7190	2.46%
C	COMMERCIAL & INDUST. EQUIP.	57,129,904	1,127,489	1.9736	4.33%
D	AGRIC. MACHINERY & EQUIP.	25,526,662	380,594	1.4910	1.46%
E	AG-OUTBLDG & FARM SITE LAND	18,146,188	266,560	1.4690	1.02%
F	AGRICULTURAL LAND	556,047,808	8,020,934	1.4425	30.79%
G	COMMERCIAL, INDUST., & MINERAL	197,718,150	4,261,635	2.1554	16.36%
H	RESIDENTIAL **	422,527,813	8,713,756	2.0623	33.45%
	CHEYENNE COUNTY	\$1,475,136,709	\$26,046,500	1.7657	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$160,758,285	10.90%
B	PUBLIC SERVIC ENTITIES	37,281,899	2.53%
C	COMMERCIAL & INDUST. EQUIP.	57,129,904	3.87%
D	AGRIC. MACHINERY & EQUIP.	25,526,662	1.73%
E	AG-OUTBLDG & FARM SITE LAND	18,146,188	1.23%
F	AGRICULTURAL LAND	556,047,808	37.69%
G	COMMERCIAL, INDUST., & MINERAL	197,718,150	13.40%
H	RESIDENTIAL **	422,527,813	28.64%
	CHEYENNE COUNTY	\$1,475,136,709	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Clay Center, NE
County Population: 6,542
Personal Property Returns: 1,334
 Residential & Recreational Records: 3,647
 Commercial, Indust., & Mineral Records: 670
 Agricultural Records: 3,281
Total Taxable Real Property Records: 7,598

Taxable Aground Acres:
 Irrigated: 228,286.61
 Dryland: 49,264.29
 Grassland: 22,036.66
 Wasteland: 0.00
 Other: 111.47
Total Acres: 299,699.03

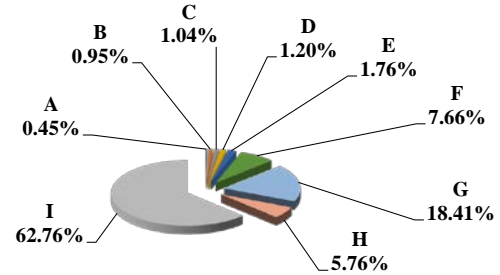
18 CLAY COUNTY

2018 Levels of Value
 Residential: 98%
 Commercial: 97%
 Agricultural: 75%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,153,101,369	\$121,660	0.0057	0.45%
B	MISCELLANEOUS DISTRICTS	2,264,142,350	256,977	0.0114	0.95%
C	FIRE DISTRICTS	1,933,874,122	280,918	0.0145	1.04%
D	EDUCATIONAL SERVICE UNITS	2,153,101,369	323,540	0.0150	1.20%
E	NATURAL RESOURCE DISTRICTS	2,153,101,369	475,287	0.0221	1.76%
F	COMMUNITY COLLEGE	2,153,101,369	2,066,033	0.0960	7.66%
G	COUNTY	2,153,101,369	4,962,648	0.2305	18.41%
H	CITY OR VILLAGE	220,826,203	1,553,112	0.7033	5.76%
I	SCHOOL DISTRICTS *	2,153,101,369	16,921,943	0.7859	62.76%
	CLAY COUNTY	\$2,153,101,369	\$26,962,117	1.2522	100.00%

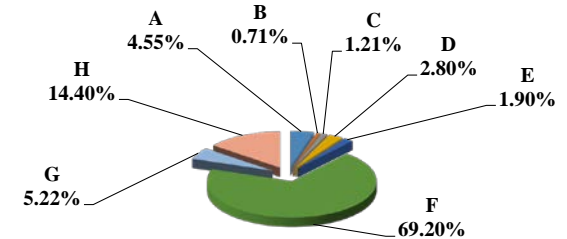
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$98,266,992	\$1,227,947	1.2496	4.55%
B	PUBLIC SERVIC ENTITIES	14,195,376	192,390	1.3553	0.71%
C	COMMERCIAL & INDUST. EQUIP.	20,027,960	327,040	1.6329	1.21%
D	AGRIC. MACHINERY & EQUIP.	63,797,551	756,130	1.1852	2.80%
E	AG-OUTBLDG & FARM SITE LAND	44,251,670	512,065	1.1572	1.90%
F	AGRICULTURAL LAND	1,576,679,720	18,658,560	1.1834	69.20%
G	COMMERCIAL, INDUST., & MINERAL	89,215,625	1,406,244	1.5762	5.22%
H	RESIDENTIAL **	246,666,475	3,881,741	1.5737	14.40%
	CLAY COUNTY	\$2,153,101,369	\$26,962,117	1.2522	100.00%

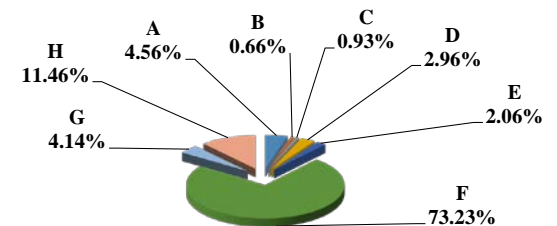
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$98,266,992	4.56%
B	PUBLIC SERVIC ENTITIES	14,195,376	0.66%
C	COMMERCIAL & INDUST. EQUIP.	20,027,960	0.93%
D	AGRIC. MACHINERY & EQUIP.	63,797,551	2.96%
E	AG-OUTBLDG & FARM SITE LAND	44,251,670	2.06%
F	AGRICULTURAL LAND	1,576,679,720	73.23%
G	COMMERCIAL, INDUST., & MINERAL	89,215,625	4.14%
H	RESIDENTIAL **	246,666,475	11.46%
	CLAY COUNTY	\$2,153,101,369	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Schuyler, NE	Taxable Aground Acres:
County Population:	10,515	Irrigated 78,541.91
Personal Property Returns	978	Dryland 131,829.95
Residential & Recreational Records:	3,821	Grassland 27,566.84
Commercial, Indust., & Mineral Records:	568	Wasteland 7,924.39
Agricultural Records:	3,834	Other 0.00
Total Taxable Real Property Records:	8,223	Total Acres 245,863.09

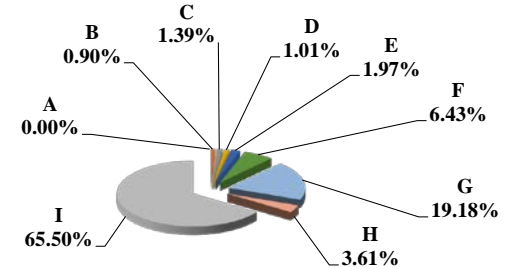
19 COLFAX COUNTY

2018 Levels of Value	
Residential:	94%
Commercial:	97%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,199,853,650	254,632	0.0116	0.90%
C	FIRE DISTRICTS	1,864,421,115	392,189	0.0210	1.39%
D	EDUCATIONAL SERVICE UNITS	1,891,249,308	283,688	0.0150	1.01%
E	NATURAL RESOURCE DISTRICTS	1,891,249,308	556,815	0.0294	1.97%
F	COMMUNITY COLLEGE	1,891,249,308	1,814,770	0.0960	6.43%
G	COUNTY	1,891,249,308	5,411,948	0.2862	19.18%
H	CITY OR VILLAGE	267,522,178	1,018,964	0.3809	3.61%
I	SCHOOL DISTRICTS *	1,891,249,308	18,477,188	0.9770	65.50%
	COLFAX COUNTY	\$1,891,249,308	\$28,210,194	1.4916	100.00%

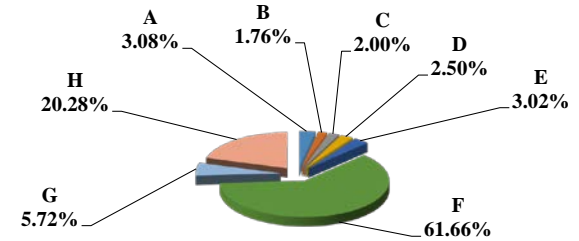
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$53,103,195	\$867,498	1.6336	3.08%
B	PUBLIC SERVIC ENTITIES	33,332,602	495,282	1.4859	1.76%
C	COMMERCIAL & INDUST. EQUIP.	34,962,992	562,856	1.6099	2.00%
D	AGRIC. MACHINERY & EQUIP.	50,949,113	704,556	1.3829	2.50%
E	AG-OUTBLDG & FARM SITE LAND	62,473,740	853,202	1.3657	3.02%
F	AGRICULTURAL LAND	1,221,238,525	17,393,411	1.4242	61.66%
G	COMMERCIAL, INDUST., & MINERAL	94,723,836	1,612,423	1.7022	5.72%
H	RESIDENTIAL **	340,465,305	5,720,965	1.6803	20.28%
	COLFAX COUNTY	\$1,891,249,308	\$28,210,194	1.4916	100.00%

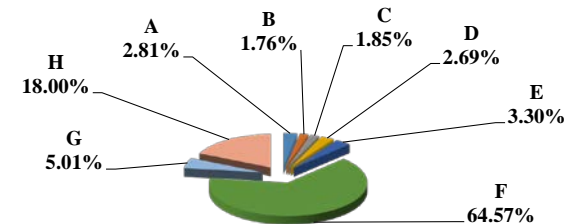
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$53,103,195	2.81%
B	PUBLIC SERVIC ENTITIES	33,332,602	1.76%
C	COMMERCIAL & INDUST. EQUIP.	34,962,992	1.85%
D	AGRIC. MACHINERY & EQUIP.	50,949,113	2.69%
E	AG-OUTBLDG & FARM SITE LAND	62,473,740	3.30%
F	AGRICULTURAL LAND	1,221,238,525	64.57%
G	COMMERCIAL, INDUST., & MINERAL	94,723,836	5.01%
H	RESIDENTIAL **	340,465,305	18.00%
	COLFAX COUNTY	\$1,891,249,308	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: West Point, NE
County Population: 9,139
Personal Property Returns: 1,349
 Residential & Recreational Records: 3,632
 Commercial, Indust., & Mineral Records: 716
 Agricultural Records: 4,574
Total Taxable Real Property Records: 8,922

Taxable Aground Acres:
 Irrigated: 57,535.49
 Dryland: 239,589.86
 Grassland: 33,855.27
 Wasteland: 3,443.66
 Other: 9,349.12
Total Acres: 343,773.40

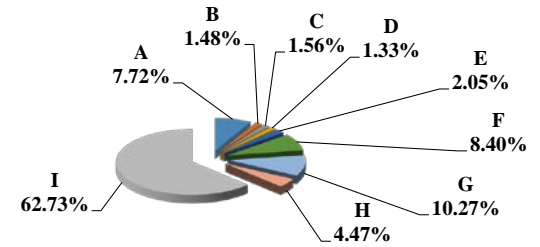
20 CUMING COUNTY

2018 Levels of Value
 Residential: 94%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,421,517,807	\$2,343,285	0.0968	7.72%
B	MISCELLANEOUS DISTRICTS	5,707,777,400	448,462	0.0079	1.48%
C	FIRE DISTRICTS	2,380,309,141	472,631	0.0199	1.56%
D	EDUCATIONAL SERVICE UNITS	2,681,438,182	402,217	0.0150	1.33%
E	NATURAL RESOURCE DISTRICTS	2,681,438,182	620,566	0.0231	2.05%
F	COMMUNITY COLLEGE	2,681,438,182	2,547,371	0.0950	8.40%
G	COUNTY	2,681,438,182	3,116,639	0.1162	10.27%
H	CITY OR VILLAGE	301,129,041	1,357,865	0.4509	4.47%
I	SCHOOL DISTRICTS *	2,681,438,182	19,034,617	0.7099	62.73%
	CUMING COUNTY	\$2,681,438,182	\$30,343,652	1.1316	100.00%

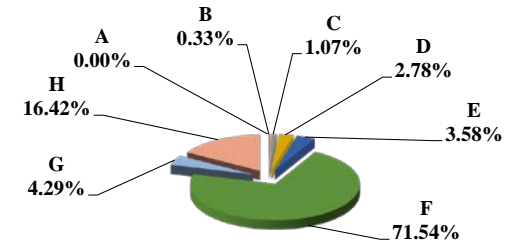
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	8,130,197	99,712	1.2264	0.33%
C	COMMERCIAL & INDUST. EQUIP.	25,631,499	323,406	1.2618	1.07%
D	AGRIC. MACHINERY & EQUIP.	77,513,395	844,093	1.0890	2.78%
E	AG-OUTBLDG & FARM SITE LAND	100,049,241	1,084,822	1.0843	3.58%
F	AGRICULTURAL LAND	1,987,781,605	21,706,984	1.0920	71.54%
G	COMMERCIAL, INDUST., & MINERAL	96,025,975	1,303,244	1.3572	4.29%
H	RESIDENTIAL **	386,306,270	4,981,390	1.2895	16.42%
	CUMING COUNTY	\$2,681,438,182	\$30,343,652	1.1316	100.00%

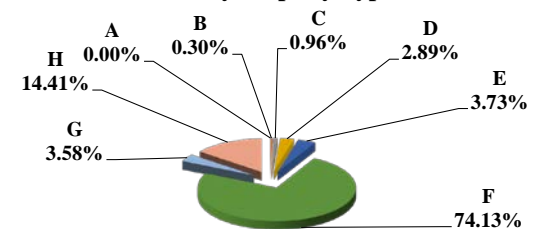
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	8,130,197	0.30%
C	COMMERCIAL & INDUST. EQUIP.	25,631,499	0.96%
D	AGRIC. MACHINERY & EQUIP.	77,513,395	2.89%
E	AG-OUTBLDG & FARM SITE LAND	100,049,241	3.73%
F	AGRICULTURAL LAND	1,987,781,605	74.13%
G	COMMERCIAL, INDUST., & MINERAL	96,025,975	3.58%
H	RESIDENTIAL **	386,306,270	14.41%
	CUMING COUNTY	\$2,681,438,182	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Broken Bow, NE	Taxable Aground Acres:
County Population:	10,939	Irrigated 282,118.07
Personal Property Returns	1,543	Dryland 156,279.95
Residential & Recreational Records:	4,694	Grassland 1,169,737.49
Commercial, Indust., & Mineral Records:	836	Wasteland 2,245.10
Agricultural Records:	8,995	Other 134.91
Total Taxable Real Property Records:	14,525	Total Acres 1,610,515.52

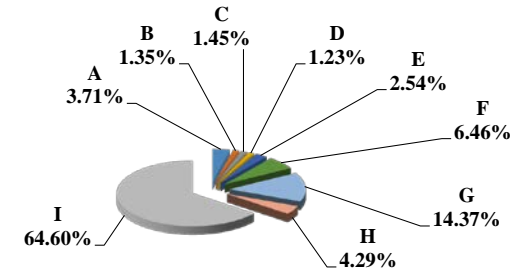
21 CUSTER COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	98%
Agricultural:	72%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$3,751,540,631	\$1,596,104	0.0425	3.71%
B MISCELLANEOUS DISTRICTS	5,053,325,225	580,348	0.0115	1.35%
C FIRE DISTRICTS	3,525,716,194	624,589	0.0177	1.45%
D EDUCATIONAL SERVICE UNITS	3,751,540,631	530,389	0.0141	1.23%
E NATURAL RESOURCE DISTRICTS	3,751,540,631	1,094,045	0.0292	2.54%
F COMMUNITY COLLEGE	3,751,540,631	2,777,750	0.0740	6.46%
G COUNTY	3,751,540,631	6,180,711	0.1648	14.37%
H CITY OR VILLAGE	340,178,333	1,846,598	0.5428	4.29%
I SCHOOL DISTRICTS *	3,751,540,631	27,793,908	0.7409	64.60%
CUSTER COUNTY	\$3,751,540,631	\$43,024,442	1.1468	100.00%

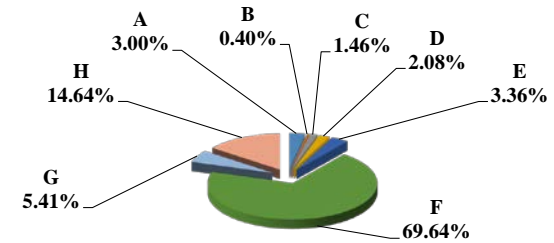
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$114,815,981	\$1,292,357	1.1256	3.00%
B PUBLIC SERVIC ENTITIES	13,012,256	171,970	1.3216	0.40%
C COMMERCIAL & INDUST. EQUIP.	49,192,490	629,355	1.2794	1.46%
D AGRIC. MACHINERY & EQUIP.	82,769,450	896,877	1.0836	2.08%
E AG-OUTBLDG & FARM SITE LAND	131,903,987	1,446,168	1.0964	3.36%
F AGRICULTURAL LAND	2,745,049,144	29,962,014	1.0915	69.64%
G COMMERCIAL, INDUST., & MINERAL	158,555,742	2,325,674	1.4668	5.41%
H RESIDENTIAL **	456,241,581	6,300,027	1.3809	14.64%
CUSTER COUNTY	\$3,751,540,631	\$43,024,442	1.1468	100.00%

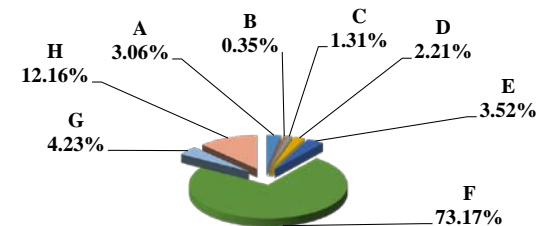
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$114,815,981	3.06%
B PUBLIC SERVIC ENTITIES	13,012,256	0.35%
C COMMERCIAL & INDUST. EQUIP.	49,192,490	1.31%
D AGRIC. MACHINERY & EQUIP.	82,769,450	2.21%
E AG-OUTBLDG & FARM SITE LAND	131,903,987	3.52%
F AGRICULTURAL LAND	2,745,049,144	73.17%
G COMMERCIAL, INDUST., & MINERAL	158,555,742	4.23%
H RESIDENTIAL **	456,241,581	12.16%
CUSTER COUNTY	\$3,751,540,631	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

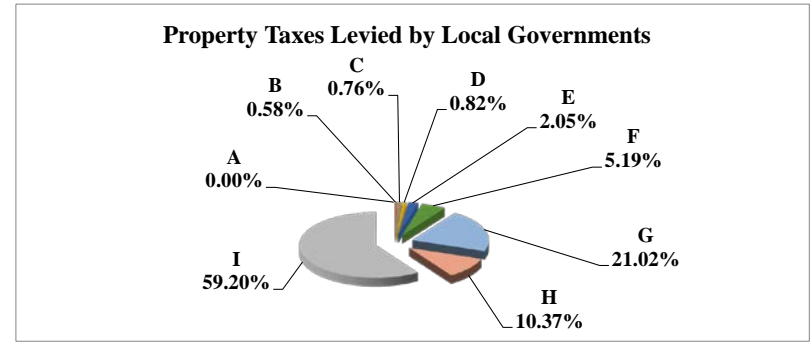
County Seat:	Dakota City, NE	Taxable Aground Acres:	
County Population:	21,006	Irrigated	16,860.97
Personal Property Returns	620	Dryland	95,672.99
Residential & Recreational Records:	6,603	Grassland	28,981.90
Commercial, Indust., & Mineral Records:	943	Wasteland	6,432.02
Agricultural Records:	2,271	Other	2.77
Total Taxable Real Property Records:	9,817	Total Acres	147,950.65

22 DAKOTA COUNTY

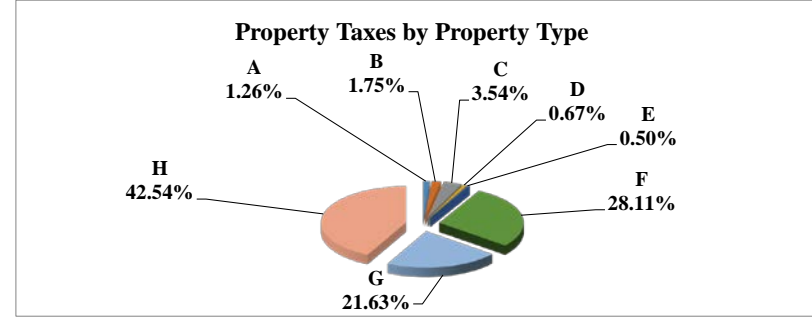
2018 Levels of Value	
Residential:	96%
Commercial:	98%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,835,038,938	191,287	0.0050	0.58%
C	FIRE DISTRICTS	997,461,781	251,301	0.0252	0.76%
D	EDUCATIONAL SERVICE UNITS	1,803,183,712	270,479	0.0150	0.82%
E	NATURAL RESOURCE DISTRICTS	1,803,183,711	675,884	0.0375	2.05%
F	COMMUNITY COLLEGE	1,803,183,712	1,713,026	0.0950	5.19%
G	COUNTY	1,803,183,712	6,934,064	0.3845	21.02%
H	CITY OR VILLAGE	840,647,437	3,421,425	0.4070	10.37%
I	SCHOOL DISTRICTS *	1,803,183,713	19,526,250	1.0829	59.20%
	DAKOTA COUNTY	\$1,803,183,712	\$32,983,715	1.8292	100.00%

* Includes Learning Community and all School Bonds

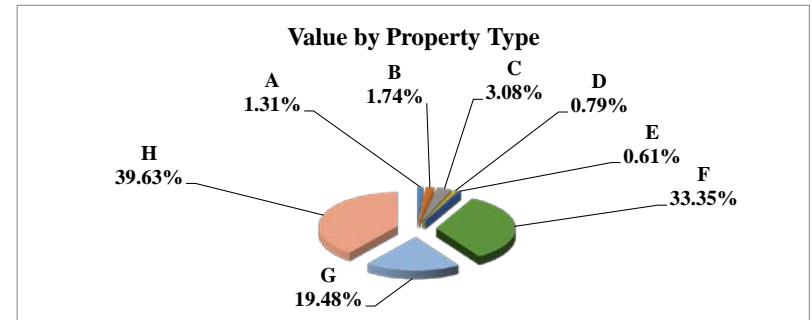


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$23,649,196	\$417,193	1.7641	1.26%
B	PUBLIC SERVIC ENTITIES	31,462,429	577,700	1.8362	1.75%
C	COMMERCIAL & INDUST. EQUIP.	55,571,814	1,167,705	2.1013	3.54%
D	AGRIC. MACHINERY & EQUIP.	14,262,653	219,369	1.5381	0.67%
E	AG-OUTBLDG & FARM SITE LAND	10,967,355	166,152	1.5150	0.50%
F	AGRICULTURAL LAND	601,414,935	9,270,348	1.5414	28.11%
G	COMMERCIAL, INDUST., & MINERAL	351,204,640	7,133,715	2.0312	21.63%
H	RESIDENTIAL **	714,650,690	14,031,534	1.9634	42.54%
	DAKOTA COUNTY	\$1,803,183,712	\$32,983,715	1.8292	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$23,649,196	1.31%
B	PUBLIC SERVIC ENTITIES	31,462,429	1.74%
C	COMMERCIAL & INDUST. EQUIP.	55,571,814	3.08%
D	AGRIC. MACHINERY & EQUIP.	14,262,653	0.79%
E	AG-OUTBLDG & FARM SITE LAND	10,967,355	0.61%
F	AGRICULTURAL LAND	601,414,935	33.35%
G	COMMERCIAL, INDUST., & MINERAL	351,204,640	19.48%
H	RESIDENTIAL **	714,650,690	39.63%
	DAKOTA COUNTY	\$1,803,183,712	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

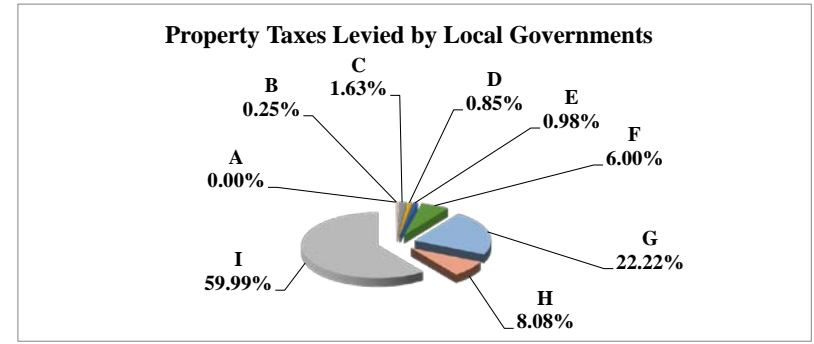
County Seat:	Chadron, NE	Taxable Aground Acres:
County Population:	9,182	Irrigated 19,436.84
Personal Property Returns	763	Dryland 126,056.84
Residential & Recreational Records:	3,340	Grassland 639,149.22
Commercial, Indust., & Mineral Records:	536	Wasteland 5,849.06
Agricultural Records:	3,266	Other 0.00
Total Taxable Real Property Records:	7,142	Total Acres 790,491.96

23 DAWES COUNTY

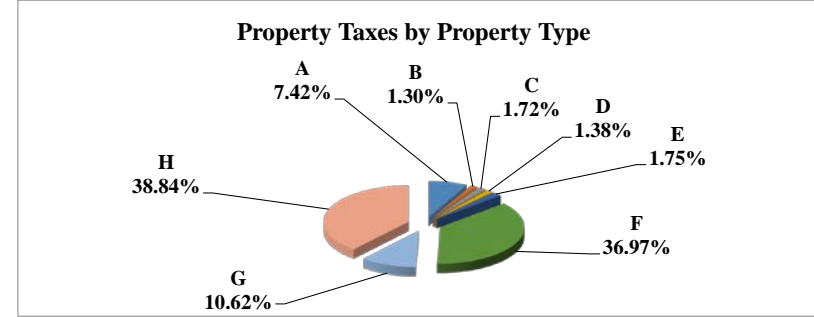
2018 Levels of Value	
Residential:	98%
Commercial:	98%
Agricultural:	69%
Ag Special Value:	69%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	918,696,140	37,354	0.0041	0.25%
C	FIRE DISTRICTS	643,183,941	246,750	0.0384	1.63%
D	EDUCATIONAL SERVICE UNITS	918,696,140	128,452	0.0140	0.85%
E	NATURAL RESOURCE DISTRICTS	918,696,140	148,296	0.0161	0.98%
F	COMMUNITY COLLEGE	918,696,140	908,630	0.0989	6.00%
G	COUNTY	918,696,140	3,362,869	0.3660	22.22%
H	CITY OR VILLAGE	275,512,199	1,223,829	0.4442	8.08%
I	SCHOOL DISTRICTS *	918,696,140	9,081,624	0.9885	59.99%
	DAWES COUNTY	\$918,696,140	\$15,137,804	1.6477	100.00%

* Includes Learning Community and all School Bonds

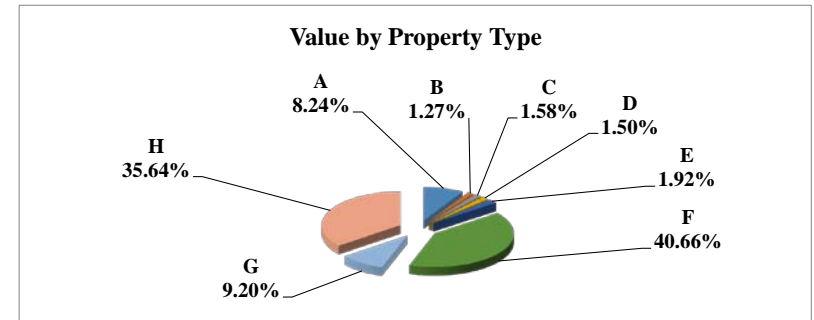


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$75,679,671	\$1,123,616	1.4847	7.42%
B	PUBLIC SERVIC ENTITIES	11,683,451	196,554	1.6823	1.30%
C	COMMERCIAL & INDUST. EQUIP.	14,553,893	259,782	1.7850	1.72%
D	AGRIC. MACHINERY & EQUIP.	13,770,225	209,236	1.5195	1.38%
E	AG-OUTBLDG & FARM SITE LAND	17,594,110	264,449	1.5031	1.75%
F	AGRICULTURAL LAND	373,497,360	5,596,047	1.4983	36.97%
G	COMMERCIAL, INDUST., & MINERAL	84,491,985	1,608,022	1.9032	10.62%
H	RESIDENTIAL **	327,425,445	5,880,099	1.7959	38.84%
	DAWES COUNTY	\$918,696,140	\$15,137,804	1.6477	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$75,679,671	8.24%
B	PUBLIC SERVIC ENTITIES	11,683,451	1.27%
C	COMMERCIAL & INDUST. EQUIP.	14,553,893	1.58%
D	AGRIC. MACHINERY & EQUIP.	13,770,225	1.50%
E	AG-OUTBLDG & FARM SITE LAND	17,594,110	1.92%
F	AGRICULTURAL LAND	373,497,360	40.66%
G	COMMERCIAL, INDUST., & MINERAL	84,491,985	9.20%
H	RESIDENTIAL **	327,425,445	35.64%
	DAWES COUNTY	\$918,696,140	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Lexington, NE
County Population: 24,326
Personal Property Returns: 1,437
 Residential & Recreational Records: 10,112
 Commercial, Indust., & Mineral Records: 1,194
 Agricultural Records: 4,510
Total Taxable Real Property Records: 15,816

Taxable Aground Acres:
 Irrigated: 287,085.40
 Dryland: 32,745.19
 Grassland: 268,054.42
 Wasteland: 2,562.54
 Other: 19,238.29
Total Acres: 609,685.84

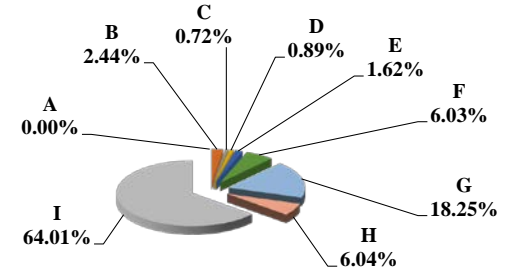
24 DAWSON COUNTY

2018 Levels of Value
 Residential: 97%
 Commercial: 98%
 Agricultural: 70%
 Ag Special Value: 70%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,509,592,080	1,305,294	0.0137	2.44%
C	FIRE DISTRICTS	2,577,375,949	384,119	0.0149	0.72%
D	EDUCATIONAL SERVICE UNITS	3,368,269,257	478,462	0.0142	0.89%
E	NATURAL RESOURCE DISTRICTS	3,368,269,261	867,701	0.0258	1.62%
F	COMMUNITY COLLEGE	3,368,269,261	3,232,062	0.0960	6.03%
G	COUNTY	3,368,269,261	9,774,358	0.2902	18.25%
H	CITY OR VILLAGE	790,893,320	3,232,260	0.4087	6.04%
I	SCHOOL DISTRICTS *	3,368,269,267	34,283,737	1.0178	64.01%
	DAWSON COUNTY	\$3,368,269,261	\$53,557,993	1.5901	100.00%

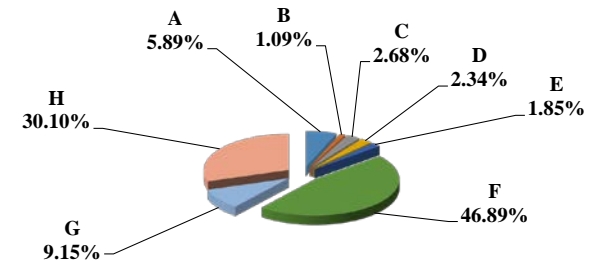
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$197,917,762	\$3,156,691	1.5950	5.89%
B	PUBLIC SERVIC ENTITIES	35,872,990	583,508	1.6266	1.09%
C	COMMERCIAL & INDUST. EQUIP.	83,374,877	1,437,483	1.7241	2.68%
D	AGRIC. MACHINERY & EQUIP.	84,644,149	1,255,904	1.4837	2.34%
E	AG-OUTBLDG & FARM SITE LAND	68,689,935	989,557	1.4406	1.85%
F	AGRICULTURAL LAND	1,714,996,890	25,113,839	1.4644	46.89%
G	COMMERCIAL, INDUST., & MINERAL	264,747,768	4,899,128	1.8505	9.15%
H	RESIDENTIAL **	918,024,890	16,121,883	1.7561	30.10%
	DAWSON COUNTY	\$3,368,269,261	\$53,557,993	1.5901	100.00%

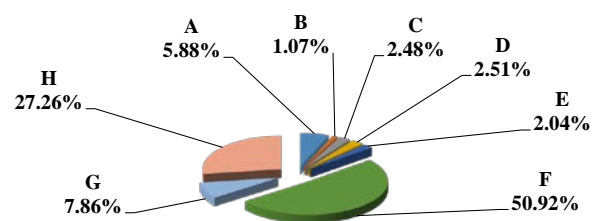
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$197,917,762	5.88%
B	PUBLIC SERVIC ENTITIES	35,872,990	1.07%
C	COMMERCIAL & INDUST. EQUIP.	83,374,877	2.48%
D	AGRIC. MACHINERY & EQUIP.	84,644,149	2.51%
E	AG-OUTBLDG & FARM SITE LAND	68,689,935	2.04%
F	AGRICULTURAL LAND	1,714,996,890	50.92%
G	COMMERCIAL, INDUST., & MINERAL	264,747,768	7.86%
H	RESIDENTIAL **	918,024,890	27.26%
	DAWSON COUNTY	\$3,368,269,261	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

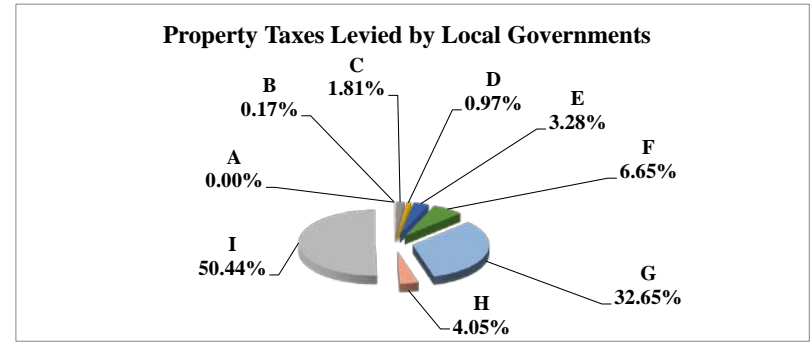
County Seat:	Chappell, NE	Taxable Aground Acres:	
County Population:	1,941	Irrigated	22,334.08
Personal Property Returns	218	Dryland	173,321.63
Residential & Recreational Records:	921	Grassland	74,589.40
Commercial, Indust., & Mineral Records:	235	Wasteland	0.00
Agricultural Records:	1,268	Other	300.12
Total Taxable Real Property Records:	2,424	Total Acres	270,545.23

25 DEUEL COUNTY

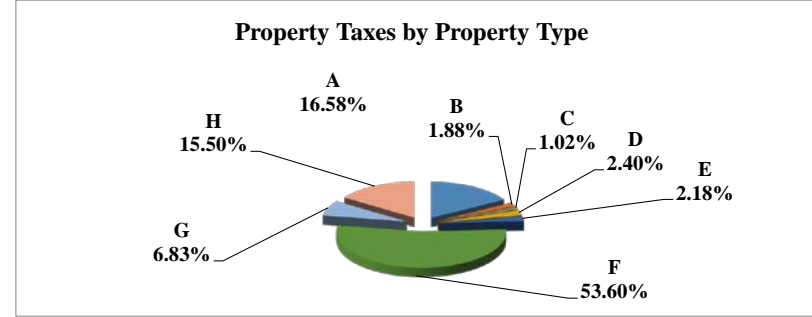
2018 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	608,836,716	10,610	0.0017	0.17%
C FIRE DISTRICTS	429,858,305	115,612	0.0269	1.81%
D EDUCATIONAL SERVICE UNITS	429,858,305	61,753	0.0144	0.97%
E NATURAL RESOURCE DISTRICTS	429,858,305	210,132	0.0489	3.28%
F COMMUNITY COLLEGE	429,858,305	425,148	0.0989	6.65%
G COUNTY	429,858,305	2,088,350	0.4858	32.65%
H CITY OR VILLAGE	57,082,139	258,910	0.4536	4.05%
I SCHOOL DISTRICTS *	429,858,305	3,226,621	0.7506	50.44%
DEUEL COUNTY	\$429,858,305	\$6,397,137	1.4882	100.00%

* Includes Learning Community and all School Bonds

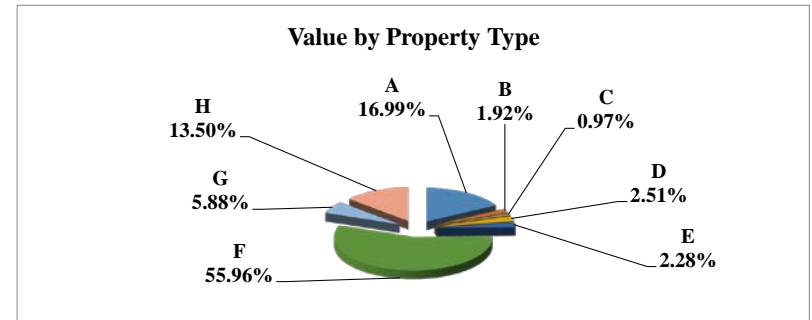


	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$73,027,069	\$1,060,686	1.4525	16.58%
B PUBLIC SERVIC ENTITIES	8,250,494	120,582	1.4615	1.88%
C COMMERCIAL & INDUST. EQUIP.	4,158,702	65,326	1.5708	1.02%
D AGRIC. MACHINERY & EQUIP.	10,772,154	153,533	1.4253	2.40%
E AG-OUTBLDG & FARM SITE LAND	9,794,595	139,599	1.4253	2.18%
F AGRICULTURAL LAND	240,552,735	3,429,048	1.4255	53.60%
G COMMERCIAL, INDUST., & MINERAL	25,275,400	436,783	1.7281	6.83%
H RESIDENTIAL **	58,027,156	991,580	1.7088	15.50%
DEUEL COUNTY	\$429,858,305	\$6,397,137	1.4882	100.00%



	2018 VALUE	Value % of Total
A RAILROADS	\$73,027,069	16.99%
B PUBLIC SERVIC ENTITIES	8,250,494	1.92%
C COMMERCIAL & INDUST. EQUIP.	4,158,702	0.97%
D AGRIC. MACHINERY & EQUIP.	10,772,154	2.51%
E AG-OUTBLDG & FARM SITE LAND	9,794,595	2.28%
F AGRICULTURAL LAND	240,552,735	55.96%
G COMMERCIAL, INDUST., & MINERAL	25,275,400	5.88%
H RESIDENTIAL **	58,027,156	13.50%
DEUEL COUNTY	\$429,858,305	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Ponca, NE	Taxable Aground Acres:	
County Population:	6,000	Irrigated	32,555.72
Personal Property Returns	626	Dryland	176,557.88
Residential & Recreational Records:	2,506	Grassland	64,506.69
Commercial, Indust., & Mineral Records:	346	Wasteland	7,189.29
Agricultural Records:	3,051	Other	0.00
Total Taxable Real Property Records:	5,903	Total Acres	280,809.58

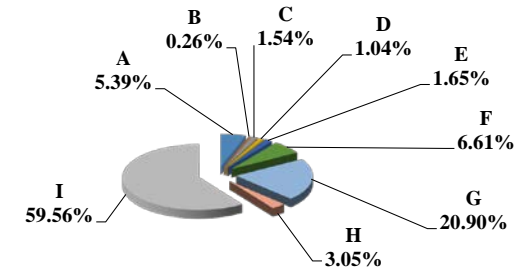
26 DIXON COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,368,639,380	\$1,085,944	0.0793	5.39%
B	MISCELLANEOUS DISTRICTS	1,511,645,229	51,681	0.0034	0.26%
C	FIRE DISTRICTS	1,279,770,113	311,082	0.0243	1.54%
D	EDUCATIONAL SERVICE UNITS	1,402,163,016	210,325	0.0150	1.04%
E	NATURAL RESOURCE DISTRICTS	1,402,163,016	333,007	0.0238	1.65%
F	COMMUNITY COLLEGE	1,402,163,016	1,332,057	0.0950	6.61%
G	COUNTY	1,402,163,016	4,210,015	0.3003	20.90%
H	CITY OR VILLAGE	131,329,786	614,113	0.4676	3.05%
I	SCHOOL DISTRICTS *	1,402,163,016	11,999,998	0.8558	59.56%
	DIXON COUNTY	\$1,402,163,016	\$20,148,222	1.4369	100.00%

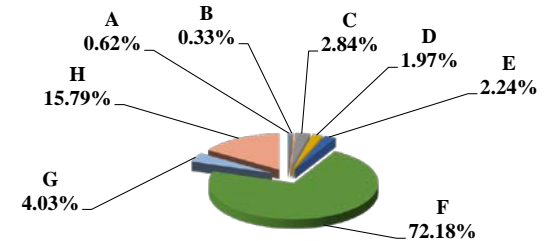
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$7,892,042	\$125,220	1.5867	0.62%
B	PUBLIC SERVIC ENTITIES	4,127,995	66,845	1.6193	0.33%
C	COMMERCIAL & INDUST. EQUIP.	32,278,612	572,301	1.7730	2.84%
D	AGRIC. MACHINERY & EQUIP.	28,257,552	396,052	1.4016	1.97%
E	AG-OUTBLDG & FARM SITE LAND	32,987,315	450,551	1.3658	2.24%
F	AGRICULTURAL LAND	1,058,662,205	14,542,840	1.3737	72.18%
G	COMMERCIAL, INDUST., & MINERAL	46,976,495	812,257	1.7291	4.03%
H	RESIDENTIAL **	190,980,800	3,182,156	1.6662	15.79%
	DIXON COUNTY	\$1,402,163,016	\$20,148,222	1.4369	100.00%

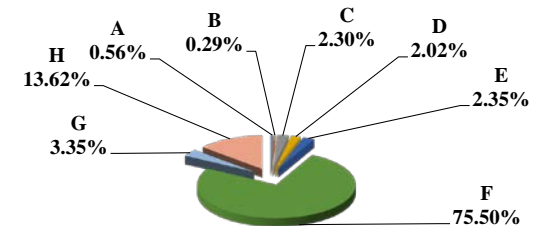
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$7,892,042	0.56%
B	PUBLIC SERVIC ENTITIES	4,127,995	0.29%
C	COMMERCIAL & INDUST. EQUIP.	32,278,612	2.30%
D	AGRIC. MACHINERY & EQUIP.	28,257,552	2.02%
E	AG-OUTBLDG & FARM SITE LAND	32,987,315	2.35%
F	AGRICULTURAL LAND	1,058,662,205	75.50%
G	COMMERCIAL, INDUST., & MINERAL	46,976,495	3.35%
H	RESIDENTIAL **	190,980,800	13.62%
	DIXON COUNTY	\$1,402,163,016	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Fremont, NE
County Population: 36,691
Personal Property Returns: 1,798
 Residential & Recreational Records: 14,126
 Commercial, Indust., & Mineral Records: 1,679
 Agricultural Records: 4,394
Total Taxable Real Property Records: 20,199

Taxable Aground Acres:
 Irrigated 113,267.77
 Dryland 152,102.66
 Grassland 16,067.60
 Wasteland 17,080.36
 Other 0.00
Total Acres 298,518.39

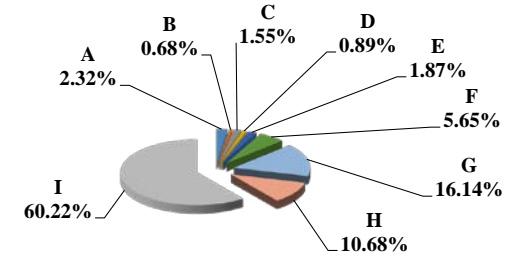
27 DODGE COUNTY

2018 Levels of Value
 Residential: 95%
 Commercial: 97%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,519,349,330	\$1,639,713	0.0651	2.32%
B	MISCELLANEOUS DISTRICTS	4,478,691,861	482,575	0.0108	0.68%
C	FIRE DISTRICTS	2,551,056,779	1,092,033	0.0428	1.55%
D	EDUCATIONAL SERVICE UNITS	4,199,554,430	629,964	0.0150	0.89%
E	NATURAL RESOURCE DISTRICTS	4,199,554,428	1,317,707	0.0314	1.87%
F	COMMUNITY COLLEGE	4,199,554,431	3,989,644	0.0950	5.65%
G	COUNTY	4,199,554,431	11,403,691	0.2715	16.14%
H	CITY OR VILLAGE	1,789,478,929	7,543,312	0.4215	10.68%
I	SCHOOL DISTRICTS *	4,199,554,433	42,538,378	1.0129	60.22%
	DODGE COUNTY	\$4,199,554,431	\$70,637,017	1.6820	100.00%

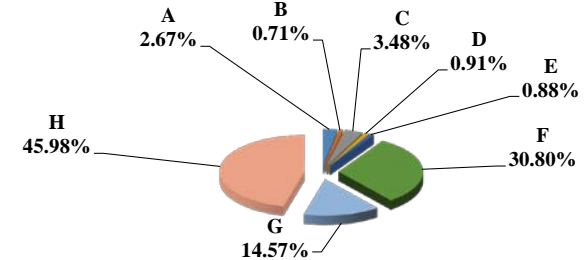
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$116,735,582	\$1,887,380	1.6168	2.67%
B	PUBLIC SERVIC ENTITIES	28,205,964	501,416	1.7777	0.71%
C	COMMERCIAL & INDUST. EQUIP.	129,304,056	2,461,294	1.9035	3.48%
D	AGRIC. MACHINERY & EQUIP.	48,946,322	643,329	1.3144	0.91%
E	AG-OUTBLDG & FARM SITE LAND	47,277,172	618,819	1.3089	0.88%
F	AGRICULTURAL LAND	1,636,928,981	21,754,299	1.3290	30.80%
G	COMMERCIAL, INDUST., & MINERAL	514,664,905	10,292,849	1.9999	14.57%
H	RESIDENTIAL **	1,677,491,449	32,477,632	1.9361	45.98%
	DODGE COUNTY	\$4,199,554,431	\$70,637,017	1.6820	100.00%

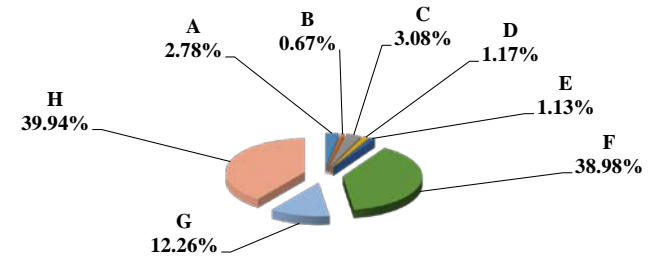
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$116,735,582	2.78%
B	PUBLIC SERVIC ENTITIES	28,205,964	0.67%
C	COMMERCIAL & INDUST. EQUIP.	129,304,056	3.08%
D	AGRIC. MACHINERY & EQUIP.	48,946,322	1.17%
E	AG-OUTBLDG & FARM SITE LAND	47,277,172	1.13%
F	AGRICULTURAL LAND	1,636,928,981	38.98%
G	COMMERCIAL, INDUST., & MINERAL	514,664,905	12.26%
H	RESIDENTIAL **	1,677,491,449	39.94%
	DODGE COUNTY	\$4,199,554,431	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

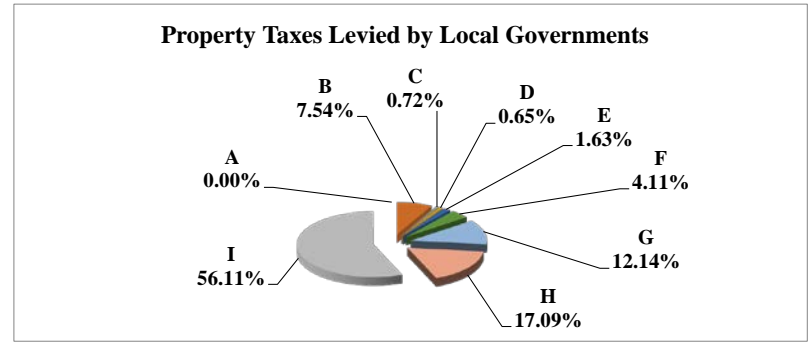
County Seat:	Omaha, NE	Taxable Aground Acres:
County Population:	517,110	Irrigated
Personal Property Returns	10,436	Dryland
Residential & Recreational Records:	184,822	Grassland
Commercial, Indust., & Mineral Records:	11,613	Wasteland
Agricultural Records:	1,729	Other
Total Taxable Real Property Records:	198,164	Total Acres
		71,782.27

28 DOUGLAS COUNTY

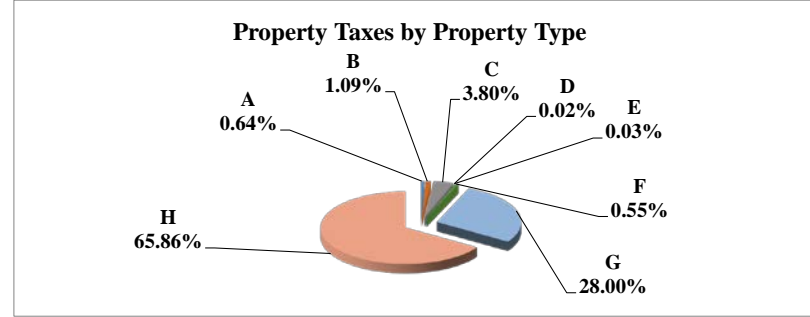
2018 Levels of Value	
Residential:	93%
Commercial:	93%
Agricultural:	71%
Ag Special Value:	71%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	135,974,259,945	77,058,096	0.0567	7.54%
C	FIRE DISTRICTS	8,338,454,105	7,338,484	0.0880	0.72%
D	EDUCATIONAL SERVICE UNITS	44,214,617,045	6,632,670	0.0150	0.65%
E	NATURAL RESOURCE DISTRICTS	44,214,617,045	16,620,279	0.0376	1.63%
F	COMMUNITY COLLEGE	44,214,617,045	42,004,387	0.0950	4.11%
G	COUNTY	44,214,617,045	124,061,814	0.2806	12.14%
H	CITY OR VILLAGE	36,213,192,355	174,650,159	0.4823	17.09%
I	SCHOOL DISTRICTS *	44,214,617,045	573,311,104	1.2967	56.11%
	DOUGLAS COUNTY	\$44,214,617,045	\$1,021,676,993	2.3107	100.00%

* Includes Learning Community and all School Bonds

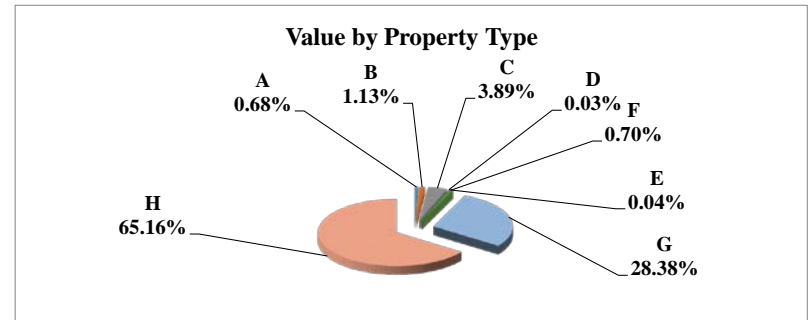


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$299,763,515	\$6,555,631	2.1869	0.64%
B	PUBLIC SERVIC ENTITIES	499,459,580	11,170,392	2.2365	1.09%
C	COMMERCIAL & INDUST. EQUIP.	1,719,911,780	38,822,696	2.2572	3.80%
D	AGRIC. MACHINERY & EQUIP.	11,742,690	208,816	1.7783	0.02%
E	AG-OUTBLDG & FARM SITE LAND	16,414,095	300,305	1.8296	0.03%
F	AGRICULTURAL LAND	309,189,210	5,604,593	1.8127	0.55%
G	COMMERCIAL, INDUST., & MINERAL	12,546,703,885	286,102,721	2.2803	28.00%
H	RESIDENTIAL **	28,811,432,290	672,911,843	2.3356	65.86%
	DOUGLAS COUNTY	\$44,214,617,045	\$1,021,676,993	2.3107	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$299,763,515	0.68%
B	PUBLIC SERVIC ENTITIES	499,459,580	1.13%
C	COMMERCIAL & INDUST. EQUIP.	1,719,911,780	3.89%
D	AGRIC. MACHINERY & EQUIP.	11,742,690	0.03%
E	AG-OUTBLDG & FARM SITE LAND	16,414,095	0.04%
F	AGRICULTURAL LAND	309,189,210	0.70%
G	COMMERCIAL, INDUST., & MINERAL	12,546,703,885	28.38%
H	RESIDENTIAL **	28,811,432,290	65.16%
	DOUGLAS COUNTY	\$44,214,617,045	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Benkelman, NE	Taxable Aground Acres:
County Population:	2,008	Irrigated 118,197.09
Personal Property Returns	430	Dryland 95,115.30
Residential & Recreational Records:	934	Grassland 362,673.28
Commercial, Indust., & Mineral Records:	728	Wasteland 0.00
Agricultural Records:	2,437	Other 521.18
Total Taxable Real Property Records:	4,099	Total Acres 576,506.85

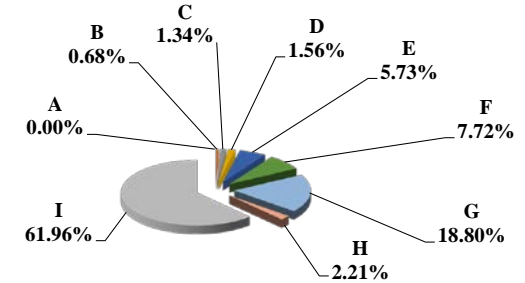
29 DUNDY COUNTY

2018 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,642,878,020	59,744	0.0023	0.68%
C	FIRE DISTRICTS	873,039,004	117,443	0.0135	1.34%
D	EDUCATIONAL SERVICE UNITS	911,636,544	136,709	0.0150	1.56%
E	NATURAL RESOURCE DISTRICTS	911,636,544	501,401	0.0550	5.73%
F	COMMUNITY COLLEGE	911,636,544	675,003	0.0740	7.72%
G	COUNTY	911,636,544	1,645,078	0.1805	18.80%
H	CITY OR VILLAGE	38,597,536	192,986	0.5000	2.21%
I	SCHOOL DISTRICTS *	911,636,540	5,420,814	0.5946	61.96%
	DUNDY COUNTY	\$911,636,544	\$8,749,178	0.9597	100.00%

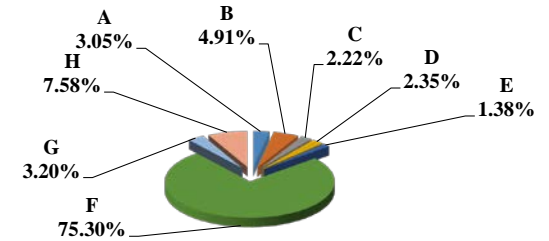
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$28,839,336	\$267,050	0.9260	3.05%
B	PUBLIC SERVIC ENTITIES	46,019,325	429,398	0.9331	4.91%
C	COMMERCIAL & INDUST. EQUIP.	19,967,303	194,353	0.9734	2.22%
D	AGRIC. MACHINERY & EQUIP.	21,832,158	205,756	0.9424	2.35%
E	AG-OUTBLDG & FARM SITE LAND	12,989,337	121,114	0.9324	1.38%
F	AGRICULTURAL LAND	696,059,925	6,587,826	0.9464	75.30%
G	COMMERCIAL, INDUST., & MINERAL	27,692,595	280,223	1.0119	3.20%
H	RESIDENTIAL **	58,236,565	663,458	1.1392	7.58%
	DUNDY COUNTY	\$911,636,544	\$8,749,178	0.9597	100.00%

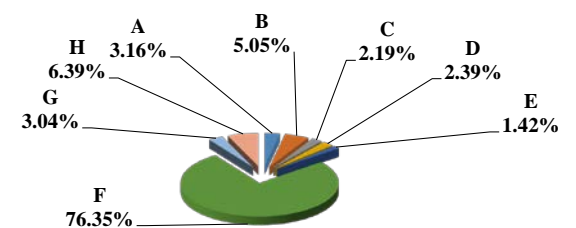
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$28,839,336	3.16%
B	PUBLIC SERVIC ENTITIES	46,019,325	5.05%
C	COMMERCIAL & INDUST. EQUIP.	19,967,303	2.19%
D	AGRIC. MACHINERY & EQUIP.	21,832,158	2.39%
E	AG-OUTBLDG & FARM SITE LAND	12,989,337	1.42%
F	AGRICULTURAL LAND	696,059,925	76.35%
G	COMMERCIAL, INDUST., & MINERAL	27,692,595	3.04%
H	RESIDENTIAL **	58,236,565	6.39%
	DUNDY COUNTY	\$911,636,544	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Geneva, NE
County Population: 5,890
Personal Property Returns: 1,314
 Residential & Recreational Records: 2,910
 Commercial, Indust., & Mineral Records: 561
 Agricultural Records: 3,361
Total Taxable Real Property Records: 6,832

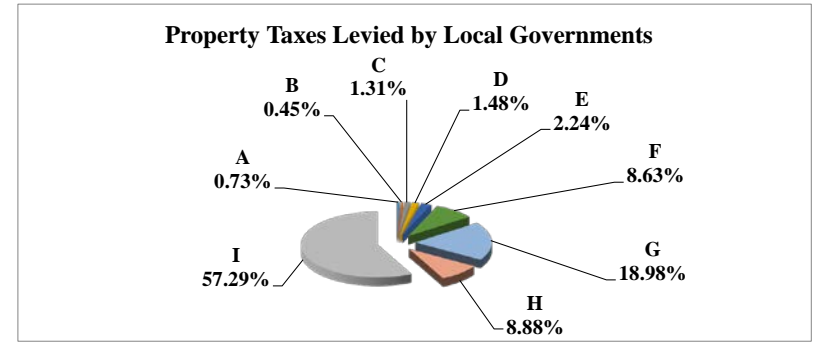
Taxable Aground Acres:
 Irrigated 240,069.04
 Dryland 75,630.29
 Grassland 24,161.45
 Wasteland 2,935.47
 Other 490.41
Total Acres 343,286.66

30 FILLMORE COUNTY

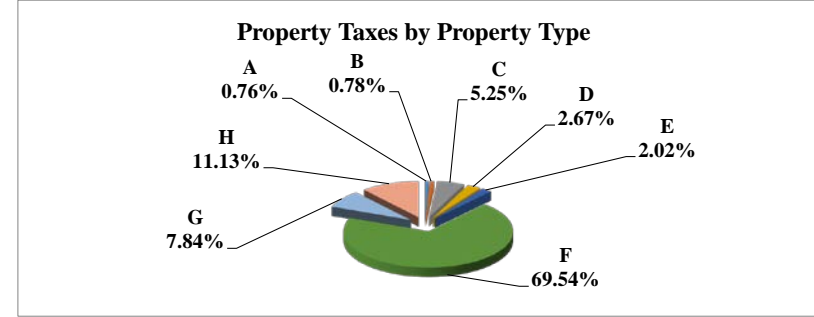
2018 Levels of Value
 Residential: 94%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,552,343,727	\$197,065	0.0077	0.73%
B	MISCELLANEOUS DISTRICTS	5,592,216,901	121,644	0.0022	0.45%
C	FIRE DISTRICTS	2,239,557,933	350,900	0.0157	1.31%
D	EDUCATIONAL SERVICE UNITS	2,552,343,720	397,390	0.0156	1.48%
E	NATURAL RESOURCE DISTRICTS	2,552,343,721	599,980	0.0235	2.24%
F	COMMUNITY COLLEGE	2,552,343,722	2,314,979	0.0907	8.63%
G	COUNTY	2,552,343,722	5,090,326	0.1994	18.98%
H	CITY OR VILLAGE	329,715,142	2,380,395	0.7220	8.88%
I	SCHOOL DISTRICTS *	2,552,343,720	15,364,779	0.6020	57.29%
	FILLMORE COUNTY	\$2,552,343,722	\$26,817,457	1.0507	100.00%

* Includes Learning Community and all School Bonds

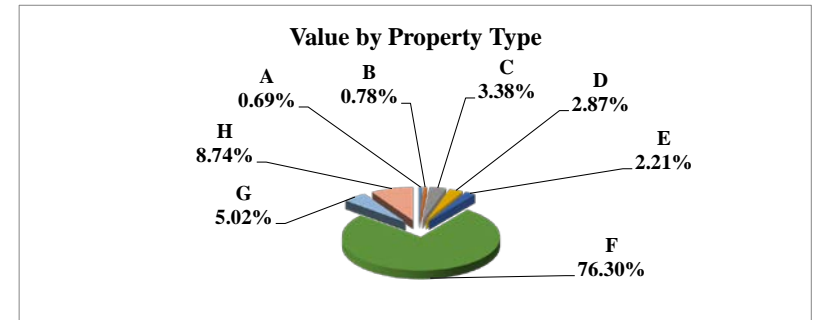


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$17,510,274	\$203,230	1.1606	0.76%
B	PUBLIC SERVIC ENTITIES	19,974,331	210,404	1.0534	0.78%
C	COMMERCIAL & INDUST. EQUIP.	86,234,474	1,407,314	1.6320	5.25%
D	AGRIC. MACHINERY & EQUIP.	73,327,813	717,279	0.9782	2.67%
E	AG-OUTBLDG & FARM SITE LAND	56,447,590	542,819	0.9616	2.02%
F	AGRICULTURAL LAND	1,947,529,505	18,649,329	0.9576	69.54%
G	COMMERCIAL, INDUST., & MINERAL	128,246,830	2,101,867	1.6389	7.84%
H	RESIDENTIAL **	223,072,905	2,985,215	1.3382	11.13%
	FILLMORE COUNTY	\$2,552,343,722	\$26,817,457	1.0507	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$17,510,274	0.69%
B	PUBLIC SERVIC ENTITIES	19,974,331	0.78%
C	COMMERCIAL & INDUST. EQUIP.	86,234,474	3.38%
D	AGRIC. MACHINERY & EQUIP.	73,327,813	2.87%
E	AG-OUTBLDG & FARM SITE LAND	56,447,590	2.21%
F	AGRICULTURAL LAND	1,947,529,505	76.30%
G	COMMERCIAL, INDUST., & MINERAL	128,246,830	5.02%
H	RESIDENTIAL **	223,072,905	8.74%
	FILLMORE COUNTY	\$2,552,343,722	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Franklin, NE	Taxable Aground Acres:	
County Population:	3,225	Irrigated	112,018.92
Personal Property Returns	595	Dryland	66,669.41
Residential & Recreational Records:	1,902	Grassland	170,166.14
Commercial, Indust., & Mineral Records:	368	Wasteland	1,538.90
Agricultural Records:	2,671	Other	305.77
Total Taxable Real Property Records:	4,941	Total Acres	350,699.14

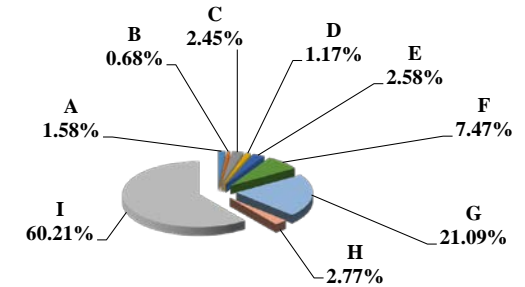
31 FRANKLIN COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$980,177,088	\$198,381	0.0202	1.58%
B	MISCELLANEOUS DISTRICTS	1,205,335,932	85,563	0.0071	0.68%
C	FIRE DISTRICTS	963,538,189	308,386	0.0320	2.45%
D	EDUCATIONAL SERVICE UNITS	980,177,088	147,027	0.0150	1.17%
E	NATURAL RESOURCE DISTRICTS	980,177,088	325,292	0.0332	2.58%
F	COMMUNITY COLLEGE	980,177,088	940,540	0.0960	7.47%
G	COUNTY	980,177,088	2,654,865	0.2709	21.09%
H	CITY OR VILLAGE	73,240,369	348,591	0.4760	2.77%
I	SCHOOL DISTRICTS *	980,177,088	7,580,436	0.7734	60.21%
	FRANKLIN COUNTY	\$980,177,088	\$12,589,082	1.2844	100.00%

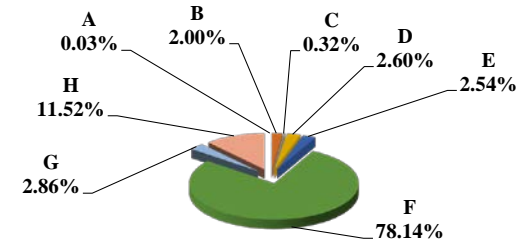
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$244,106	\$3,798	1.5558	0.03%
B	PUBLIC SERVIC ENTITIES	20,550,565	252,120	1.2268	2.00%
C	COMMERCIAL & INDUST. EQUIP.	2,644,885	40,060	1.5146	0.32%
D	AGRIC. MACHINERY & EQUIP.	26,394,887	326,689	1.2377	2.60%
E	AG-OUTBLDG & FARM SITE LAND	25,459,640	319,240	1.2539	2.54%
F	AGRICULTURAL LAND	788,648,160	9,837,194	1.2473	78.14%
G	COMMERCIAL, INDUST., & MINERAL	22,264,420	360,294	1.6183	2.86%
H	RESIDENTIAL **	93,970,425	1,449,687	1.5427	11.52%
	FRANKLIN COUNTY	\$980,177,088	\$12,589,082	1.2844	100.00%

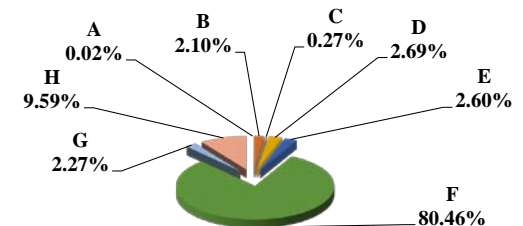
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$244,106	0.02%
B	PUBLIC SERVIC ENTITIES	20,550,565	2.10%
C	COMMERCIAL & INDUST. EQUIP.	2,644,885	0.27%
D	AGRIC. MACHINERY & EQUIP.	26,394,887	2.69%
E	AG-OUTBLDG & FARM SITE LAND	25,459,640	2.60%
F	AGRICULTURAL LAND	788,648,160	80.46%
G	COMMERCIAL, INDUST., & MINERAL	22,264,420	2.27%
H	RESIDENTIAL **	93,970,425	9.59%
	FRANKLIN COUNTY	\$980,177,088	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Stockville, NE	Taxable Aground Acres:
County Population:	2,756	Irrigated 76,478.45
Personal Property Returns	515	Dryland 156,169.76
Residential & Recreational Records:	1,126	Grassland 364,124.12
Commercial, Indust., & Mineral Records:	202	Wasteland 0.00
Agricultural Records:	2,716	Other 0.00
Total Taxable Real Property Records:	4,044	Total Acres 596,772.33

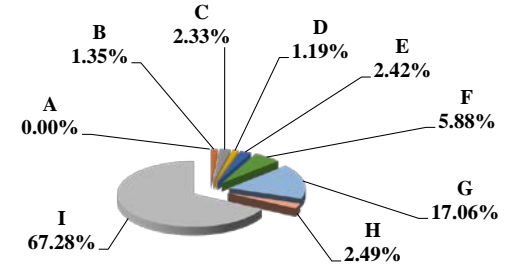
32 FRONTIER COUNTY

2018 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,078,505,724	153,232	0.0142	1.35%
C	FIRE DISTRICTS	902,630,878	264,688	0.0293	2.33%
D	EDUCATIONAL SERVICE UNITS	902,630,877	135,380	0.0150	1.19%
E	NATURAL RESOURCE DISTRICTS	902,630,874	275,299	0.0305	2.42%
F	COMMUNITY COLLEGE	902,630,873	668,348	0.0740	5.88%
G	COUNTY	902,630,873	1,937,782	0.2147	17.06%
H	CITY OR VILLAGE	68,553,299	282,834	0.4126	2.49%
I	SCHOOL DISTRICTS *	902,630,883	7,643,878	0.8468	67.28%
FRONTIER COUNTY		\$902,630,873	\$11,361,442	1.2587	100.00%

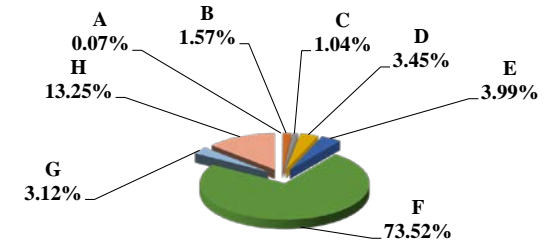
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$565,435	\$7,477	1.3223	0.07%
B	PUBLIC SERVIC ENTITIES	15,563,956	178,181	1.1448	1.57%
C	COMMERCIAL & INDUST. EQUIP.	7,452,476	118,143	1.5853	1.04%
D	AGRIC. MACHINERY & EQUIP.	31,746,367	391,614	1.2336	3.45%
E	AG-OUTBLDG & FARM SITE LAND	36,495,795	453,409	1.2424	3.99%
F	AGRICULTURAL LAND	682,428,280	8,352,839	1.2240	73.52%
G	COMMERCIAL, INDUST., & MINERAL	23,819,063	354,883	1.4899	3.12%
H	RESIDENTIAL **	104,559,501	1,504,897	1.4393	13.25%
FRONTIER COUNTY		\$902,630,873	\$11,361,442	1.2587	100.00%

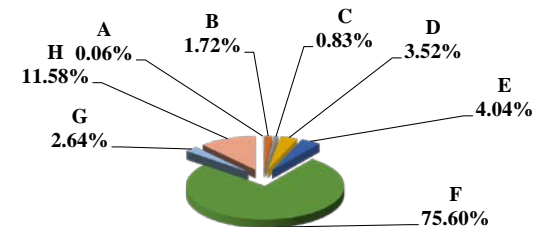
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$565,435	0.06%
B	PUBLIC SERVIC ENTITIES	15,563,956	1.72%
C	COMMERCIAL & INDUST. EQUIP.	7,452,476	0.83%
D	AGRIC. MACHINERY & EQUIP.	31,746,367	3.52%
E	AG-OUTBLDG & FARM SITE LAND	36,495,795	4.04%
F	AGRICULTURAL LAND	682,428,280	75.60%
G	COMMERCIAL, INDUST., & MINERAL	23,819,063	2.64%
H	RESIDENTIAL **	104,559,501	11.58%
FRONTIER COUNTY		\$902,630,873	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Beaver City, NE	Taxable Aground Acres:
County Population:	4,959	Irrigated 67,881.09
Personal Property Returns	488	Dryland 188,927.93
Residential & Recreational Records:	2,574	Grassland 176,923.01
Commercial, Indust., & Mineral Records:	450	Wasteland 6,654.71
Agricultural Records:	3,094	Other 5.00
Total Taxable Real Property Records:	6,118	Total Acres 440,391.74

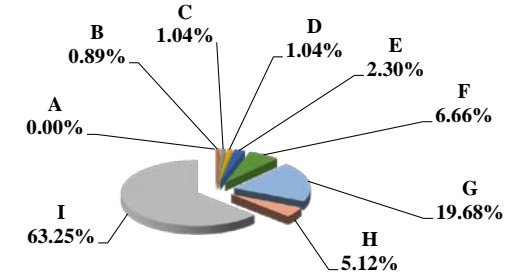
33 FURNAS COUNTY

2018 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,174,833,832	127,701	0.0109	0.89%
C	FIRE DISTRICTS	865,819,401	148,570	0.0172	1.04%
D	EDUCATIONAL SERVICE UNITS	994,600,580	149,187	0.0150	1.04%
E	NATURAL RESOURCE DISTRICTS	994,600,580	330,079	0.0332	2.30%
F	COMMUNITY COLLEGE	994,600,580	954,391	0.0960	6.66%
G	COUNTY	994,600,580	2,819,350	0.2835	19.68%
H	CITY OR VILLAGE	132,692,629	733,840	0.5530	5.12%
I	SCHOOL DISTRICTS *	994,600,580	9,059,661	0.9109	63.25%
	FURNAS COUNTY	\$994,600,580	\$14,322,779	1.4401	100.00%

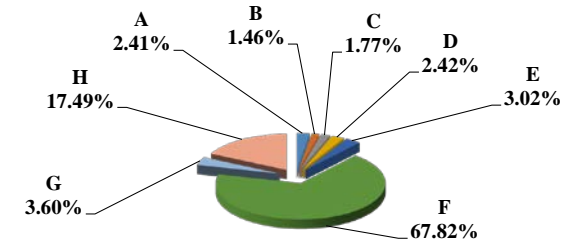
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$23,812,660	\$344,517	1.4468	2.41%
B	PUBLIC SERVIC ENTITIES	13,703,336	209,540	1.5291	1.46%
C	COMMERCIAL & INDUST. EQUIP.	15,458,837	253,863	1.6422	1.77%
D	AGRIC. MACHINERY & EQUIP.	25,234,017	347,206	1.3759	2.42%
E	AG-OUTBLDG & FARM SITE LAND	31,531,840	432,180	1.3706	3.02%
F	AGRICULTURAL LAND	712,966,505	9,713,524	1.3624	67.82%
G	COMMERCIAL, INDUST., & MINERAL	28,774,510	516,182	1.7939	3.60%
H	RESIDENTIAL **	143,118,875	2,505,767	1.7508	17.49%
	FURNAS COUNTY	\$994,600,580	\$14,322,779	1.4401	100.00%

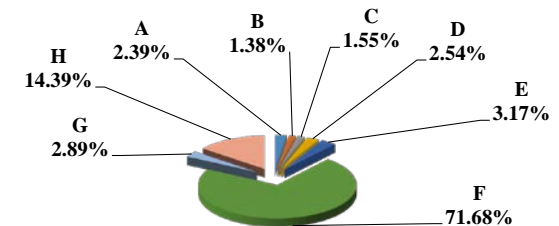
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$23,812,660	2.39%
B	PUBLIC SERVIC ENTITIES	13,703,336	1.38%
C	COMMERCIAL & INDUST. EQUIP.	15,458,837	1.55%
D	AGRIC. MACHINERY & EQUIP.	25,234,017	2.54%
E	AG-OUTBLDG & FARM SITE LAND	31,531,840	3.17%
F	AGRICULTURAL LAND	712,966,505	71.68%
G	COMMERCIAL, INDUST., & MINERAL	28,774,510	2.89%
H	RESIDENTIAL **	143,118,875	14.39%
	FURNAS COUNTY	\$994,600,580	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

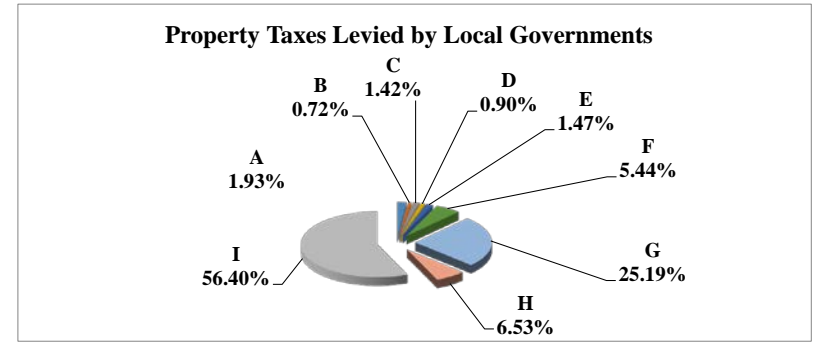
County Seat:	Beatrice, NE	Taxable Aground Acres:
County Population:	22,311	Irrigated 73,504.16
Personal Property Returns	1,515	Dryland 310,008.71
Residential & Recreational Records:	9,471	Grassland 112,527.94
Commercial, Indust., & Mineral Records:	1,239	Wasteland 11,214.21
Agricultural Records:	5,758	Other 0.00
Total Taxable Real Property Records:	16,468	Total Acres 507,255.02

34 GAGE COUNTY

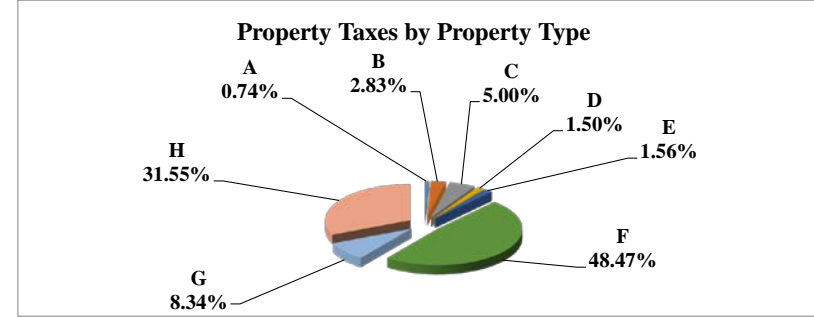
2018 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,575,179,974	\$1,040,080	0.0404	1.93%
B	MISCELLANEOUS DISTRICTS	7,133,536,604	387,638	0.0054	0.72%
C	FIRE DISTRICTS	2,413,638,569	765,837	0.0317	1.42%
D	EDUCATIONAL SERVICE UNITS	3,236,238,862	487,465	0.0151	0.90%
E	NATURAL RESOURCE DISTRICTS	3,236,238,862	792,625	0.0245	1.47%
F	COMMUNITY COLLEGE	3,236,238,860	2,935,270	0.0907	5.44%
G	COUNTY	3,236,238,860	13,588,022	0.4199	25.19%
H	CITY OR VILLAGE	831,337,330	3,520,560	0.4235	6.53%
I	SCHOOL DISTRICTS *	3,236,238,870	30,426,470	0.9402	56.40%
GAGE COUNTY		\$3,236,238,860	\$53,943,967	1.6669	100.00%

* Includes Learning Community and all School Bonds

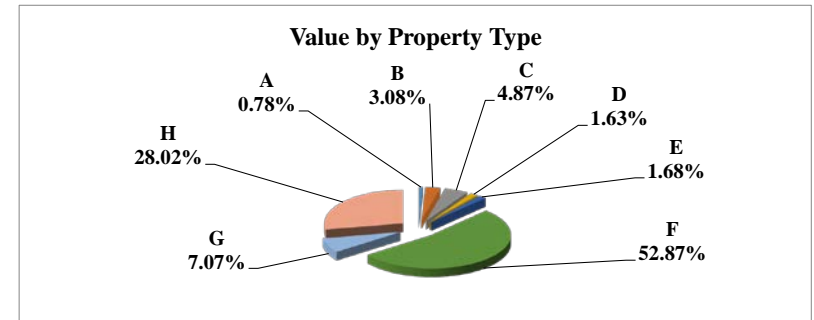


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$25,307,038	\$401,563	1.5868	0.74%
B	PUBLIC SERVIC ENTITIES	99,804,870	1,529,225	1.5322	2.83%
C	COMMERCIAL & INDUST. EQUIP.	157,555,888	2,694,523	1.7102	5.00%
D	AGRIC. MACHINERY & EQUIP.	52,905,729	811,141	1.5332	1.50%
E	AG-OUTBLDG & FARM SITE LAND	54,271,765	843,325	1.5539	1.56%
F	AGRICULTURAL LAND	1,711,043,345	26,144,226	1.5280	48.47%
G	COMMERCIAL, INDUST., & MINERAL	228,650,060	4,499,042	1.9677	8.34%
H	RESIDENTIAL **	906,700,165	17,020,922	1.8772	31.55%
GAGE COUNTY		\$3,236,238,860	\$53,943,967	1.6669	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$25,307,038	0.78%
B	PUBLIC SERVIC ENTITIES	99,804,870	3.08%
C	COMMERCIAL & INDUST. EQUIP.	157,555,888	4.87%
D	AGRIC. MACHINERY & EQUIP.	52,905,729	1.63%
E	AG-OUTBLDG & FARM SITE LAND	54,271,765	1.68%
F	AGRICULTURAL LAND	1,711,043,345	52.87%
G	COMMERCIAL, INDUST., & MINERAL	228,650,060	7.07%
H	RESIDENTIAL **	906,700,165	28.02%
GAGE COUNTY		\$3,236,238,860	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Oshkosh, NE	Taxable Aground Acres:	
County Population:	2,057	Irrigated	37,969.12
Personal Property Returns	373	Dryland	105,541.73
Residential & Recreational Records:	1,087	Grassland	882,339.11
Commercial, Indust., & Mineral Records:	212	Wasteland	17,919.40
Agricultural Records:	3,286	Other	2,013.54
Total Taxable Real Property Records:	4,585	Total Acres	1,045,782.90

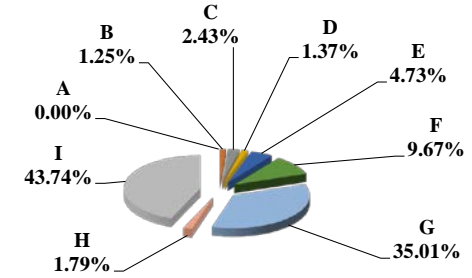
35 GARDEN COUNTY

2018 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	69%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,019,382,455	95,502	0.0047	1.25%
C	FIRE DISTRICTS	738,094,948	186,134	0.0252	2.43%
D	EDUCATIONAL SERVICE UNITS	747,282,180	104,503	0.0140	1.37%
E	NATURAL RESOURCE DISTRICTS	747,282,180	361,558	0.0484	4.73%
F	COMMUNITY COLLEGE	747,282,180	739,094	0.0989	9.67%
G	COUNTY	747,282,180	2,676,676	0.3582	35.01%
H	CITY OR VILLAGE	37,433,759	137,076	0.3662	1.79%
I	SCHOOL DISTRICTS *	747,282,180	3,343,851	0.4475	43.74%
	GARDEN COUNTY	\$747,282,180	\$7,644,395	1.0230	100.00%

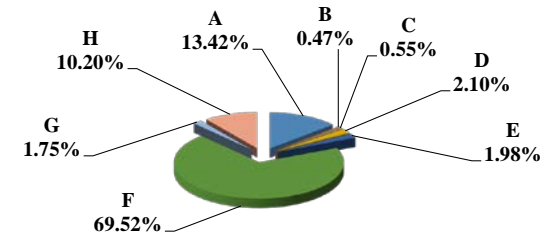
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$101,785,240	\$1,026,074	1.0081	13.42%
B	PUBLIC SERVIC ENTITIES	3,165,631	35,795	1.1307	0.47%
C	COMMERCIAL & INDUST. EQUIP.	3,970,476	42,128	1.0610	0.55%
D	AGRIC. MACHINERY & EQUIP.	16,066,758	160,399	0.9983	2.10%
E	AG-OUTBLDG & FARM SITE LAND	15,067,782	151,703	1.0068	1.98%
F	AGRICULTURAL LAND	526,784,989	5,314,706	1.0089	69.52%
G	COMMERCIAL, INDUST., & MINERAL	11,534,706	133,664	1.1588	1.75%
H	RESIDENTIAL **	68,906,598	779,926	1.1319	10.20%
	GARDEN COUNTY	\$747,282,180	\$7,644,395	1.0230	100.00%

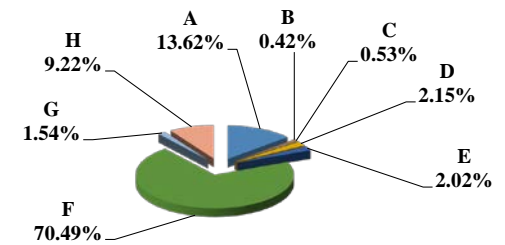
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$101,785,240	13.62%
B	PUBLIC SERVIC ENTITIES	3,165,631	0.42%
C	COMMERCIAL & INDUST. EQUIP.	3,970,476	0.53%
D	AGRIC. MACHINERY & EQUIP.	16,066,758	2.15%
E	AG-OUTBLDG & FARM SITE LAND	15,067,782	2.02%
F	AGRICULTURAL LAND	526,784,989	70.49%
G	COMMERCIAL, INDUST., & MINERAL	11,534,706	1.54%
H	RESIDENTIAL **	68,906,598	9.22%
	GARDEN COUNTY	\$747,282,180	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

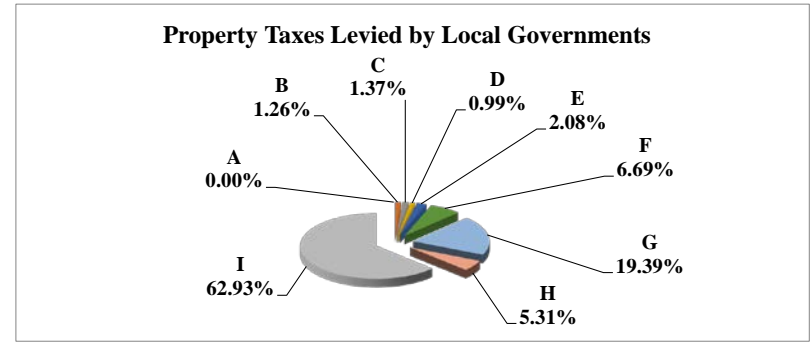
County Seat:	Burwell, NE	Taxable Aground Acres:
County Population:	2,049	Irrigated 21,040.95
Personal Property Returns	300	Dryland 7,684.98
Residential & Recreational Records:	883	Grassland 316,946.08
Commercial, Indust., & Mineral Records:	146	Wasteland 9,515.50
Agricultural Records:	1,337	Other 268.27
Total Taxable Real Property Records:	2,366	Total Acres 355,455.78

36 GARFIELD COUNTY

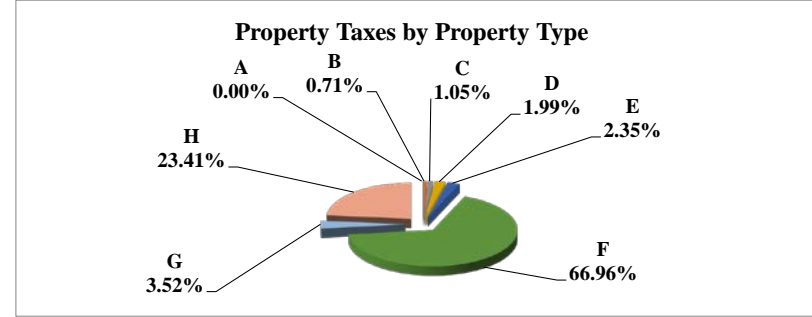
2018 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	502,538,177	80,566	0.0160	1.26%
C FIRE DISTRICTS	451,134,188	87,601	0.0194	1.37%
D EDUCATIONAL SERVICE UNITS	451,134,189	63,370	0.0140	0.99%
E NATURAL RESOURCE DISTRICTS	451,134,188	132,981	0.0295	2.08%
F COMMUNITY COLLEGE	451,134,188	428,586	0.0950	6.69%
G COUNTY	451,134,188	1,242,144	0.2753	19.39%
H CITY OR VILLAGE	51,403,989	340,371	0.6622	5.31%
I SCHOOL DISTRICTS *	451,134,189	4,032,119	0.8938	62.93%
GARFIELD COUNTY	\$451,134,188	\$6,407,739	1.4204	100.00%

* Includes Learning Community and all School Bonds

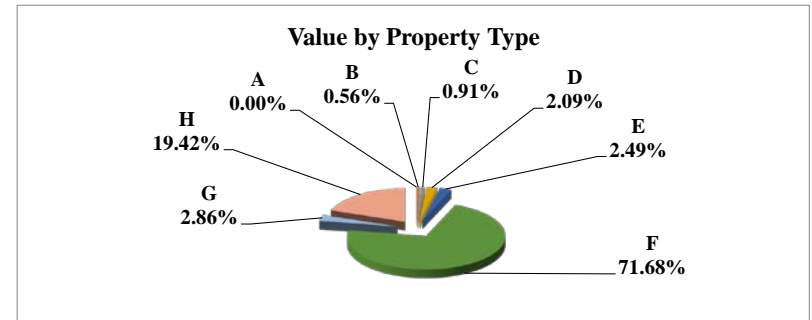


	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$0	\$0		0.00%
B PUBLIC SERVIC ENTITIES	2,525,624	45,595	1.8053	0.71%
C COMMERCIAL & INDUST. EQUIP.	4,104,886	67,320	1.6400	1.05%
D AGRIC. MACHINERY & EQUIP.	9,414,049	127,710	1.3566	1.99%
E AG-OUTBLDG & FARM SITE LAND	11,227,141	150,414	1.3397	2.35%
F AGRICULTURAL LAND	323,362,875	4,290,724	1.3269	66.96%
G COMMERCIAL, INDUST., & MINERAL	12,885,567	225,761	1.7520	3.52%
H RESIDENTIAL **	87,614,046	1,500,215	1.7123	23.41%
GARFIELD COUNTY	\$451,134,188	\$6,407,739	1.4204	100.00%



	2018 VALUE	Value % of Total
A RAILROADS	\$0	0.00%
B PUBLIC SERVIC ENTITIES	2,525,624	0.56%
C COMMERCIAL & INDUST. EQUIP.	4,104,886	0.91%
D AGRIC. MACHINERY & EQUIP.	9,414,049	2.09%
E AG-OUTBLDG & FARM SITE LAND	11,227,141	2.49%
F AGRICULTURAL LAND	323,362,875	71.68%
G COMMERCIAL, INDUST., & MINERAL	12,885,567	2.86%
H RESIDENTIAL **	87,614,046	19.42%
GARFIELD COUNTY	\$451,134,188	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Elwood, NE
County Population: 2,044
Personal Property Returns: 371
 Residential & Recreational Records: 1,316
 Commercial, Indust., & Mineral Records: 110
 Agricultural Records: 1,663
Total Taxable Real Property Records: 3,089

Taxable Aground Acres:
 Irrigated 93,637.81
 Dryland 53,221.52
 Grassland 132,162.28
 Wasteland 509.45
 Other 151.71
Total Acres 279,682.77

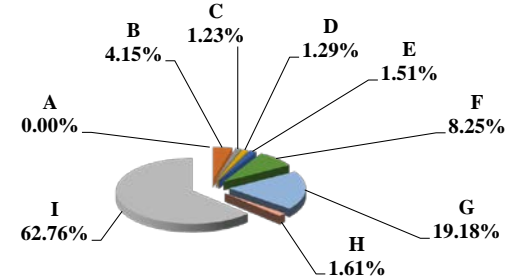
37 GOSPER COUNTY

2018 Levels of Value
 Residential: 93%
 Commercial: 100%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,069,376,362	418,055	0.0391	4.15%
C	FIRE DISTRICTS	866,419,264	124,298	0.0143	1.23%
D	EDUCATIONAL SERVICE UNITS	866,419,263	129,605	0.0150	1.29%
E	NATURAL RESOURCE DISTRICTS	866,419,263	152,343	0.0176	1.51%
F	COMMUNITY COLLEGE	866,419,263	831,383	0.0960	8.25%
G	COUNTY	866,419,263	1,932,318	0.2230	19.18%
H	CITY OR VILLAGE	34,926,640	162,654	0.4657	1.61%
I	SCHOOL DISTRICTS *	866,419,263	6,321,384	0.7296	62.76%
	GOSPER COUNTY	\$866,419,263	\$10,072,040	1.1625	100.00%

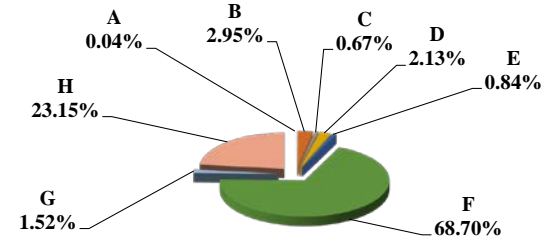
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$353,730	\$3,783	1.0694	0.04%
B	PUBLIC SERVIC ENTITIES	28,125,615	296,989	1.0559	2.95%
C	COMMERCIAL & INDUST. EQUIP.	5,178,040	67,316	1.3000	0.67%
D	AGRIC. MACHINERY & EQUIP.	19,728,194	214,518	1.0874	2.13%
E	AG-OUTBLDG & FARM SITE LAND	7,586,498	84,758	1.1172	0.84%
F	AGRICULTURAL LAND	625,713,454	6,919,385	1.1058	68.70%
G	COMMERCIAL, INDUST., & MINERAL	10,772,535	153,288	1.4230	1.52%
H	RESIDENTIAL **	168,961,197	2,332,003	1.3802	23.15%
	GOSPER COUNTY	\$866,419,263	\$10,072,040	1.1625	100.00%

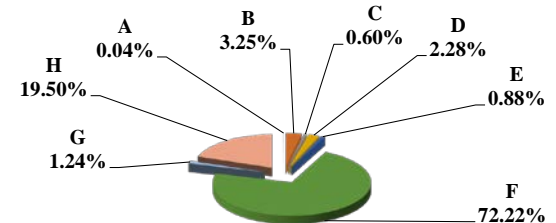
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$353,730	0.04%
B	PUBLIC SERVIC ENTITIES	28,125,615	3.25%
C	COMMERCIAL & INDUST. EQUIP.	5,178,040	0.60%
D	AGRIC. MACHINERY & EQUIP.	19,728,194	2.28%
E	AG-OUTBLDG & FARM SITE LAND	7,586,498	0.88%
F	AGRICULTURAL LAND	625,713,454	72.22%
G	COMMERCIAL, INDUST., & MINERAL	10,772,535	1.24%
H	RESIDENTIAL **	168,961,197	19.50%
	GOSPER COUNTY	\$866,419,263	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

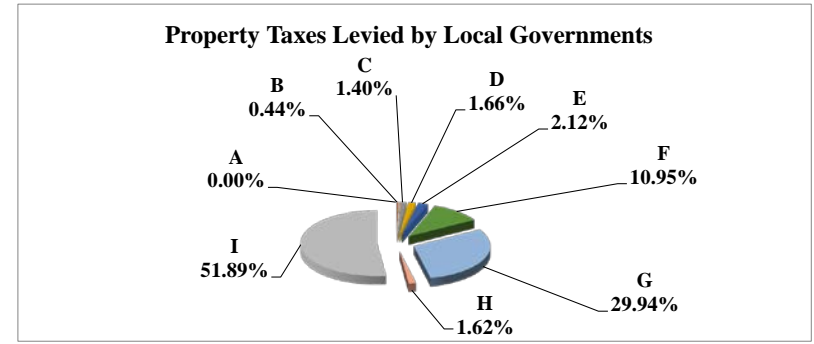
County Seat:	Hyannis, NE	Taxable Aground Acres:
County Population:	614	Irrigated 1,881.49
Personal Property Returns	137	Dryland 0.00
Residential & Recreational Records:	318	Grassland 483,583.80
Commercial, Indust., & Mineral Records:	75	Wasteland 9,911.40
Agricultural Records:	1,307	Other 0.00
Total Taxable Real Property Records:	1,700	Total Acres 495,376.69

38 GRANT COUNTY

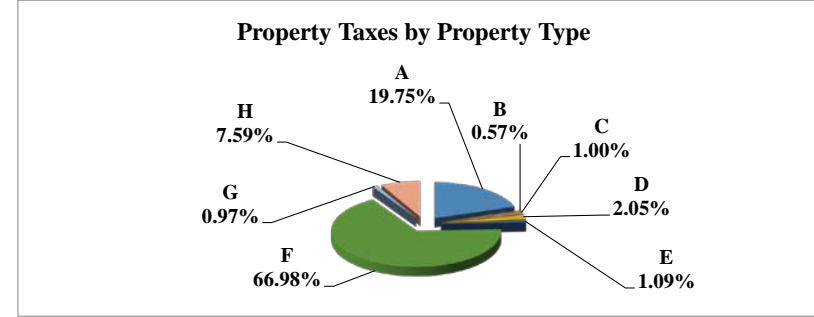
2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	102,754,684	11,488	0.0112	0.44%
C	FIRE DISTRICTS	291,194,369	36,717	0.0126	1.40%
D	EDUCATIONAL SERVICE UNITS	291,194,369	43,679	0.0150	1.66%
E	NATURAL RESOURCE DISTRICTS	291,194,369	55,679	0.0191	2.12%
F	COMMUNITY COLLEGE	291,194,369	288,003	0.0989	10.95%
G	COUNTY	291,194,369	787,934	0.2706	29.94%
H	CITY OR VILLAGE	8,510,012	42,551	0.5000	1.62%
I	SCHOOL DISTRICTS *	291,194,369	1,365,276	0.4689	51.89%
	GRANT COUNTY	\$291,194,369	\$2,631,327	0.9036	100.00%

* Includes Learning Community and all School Bonds

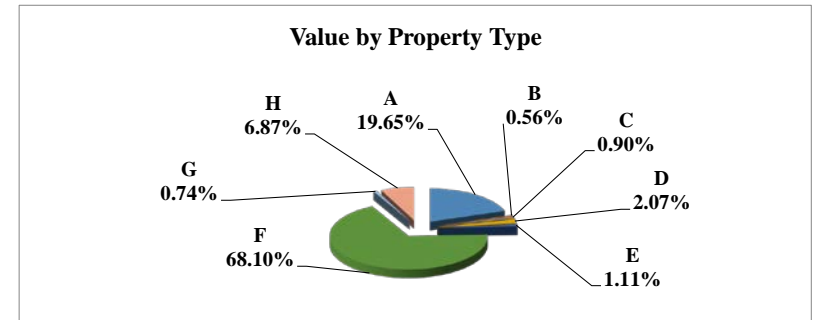


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$57,221,752	\$519,635	0.9081	19.75%
B	PUBLIC SERVIC ENTITIES	1,633,897	14,943	0.9146	0.57%
C	COMMERCIAL & INDUST. EQUIP.	2,606,873	26,203	1.0051	1.00%
D	AGRIC. MACHINERY & EQUIP.	6,036,278	54,061	0.8956	2.05%
E	AG-OUTBLDG & FARM SITE LAND	3,226,570	28,712	0.8899	1.09%
F	AGRICULTURAL LAND	198,290,506	1,762,561	0.8889	66.98%
G	COMMERCIAL, INDUST., & MINERAL	2,162,727	25,402	1.1745	0.97%
H	RESIDENTIAL **	20,015,766	199,810	0.9983	7.59%
	GRANT COUNTY	\$291,194,369	\$2,631,327	0.9036	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$57,221,752	19.65%
B	PUBLIC SERVIC ENTITIES	1,633,897	0.56%
C	COMMERCIAL & INDUST. EQUIP.	2,606,873	0.90%
D	AGRIC. MACHINERY & EQUIP.	6,036,278	2.07%
E	AG-OUTBLDG & FARM SITE LAND	3,226,570	1.11%
F	AGRICULTURAL LAND	198,290,506	68.10%
G	COMMERCIAL, INDUST., & MINERAL	2,162,727	0.74%
H	RESIDENTIAL **	20,015,766	6.87%
	GRANT COUNTY	\$291,194,369	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Greeley, NE	Taxable Aground Acres:	
County Population:	2,538	Irrigated	107,039.90
Personal Property Returns	478	Dryland	31,997.60
Residential & Recreational Records:	1,061	Grassland	212,374.70
Commercial, Indust., & Mineral Records:	208	Wasteland	0.00
Agricultural Records:	1,906	Other	1,020.88
Total Taxable Real Property Records:	3,175	Total Acres	352,433.08

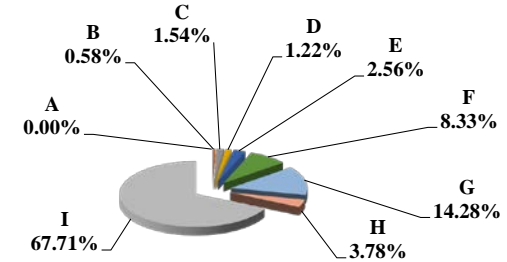
39 GREELEY COUNTY

2018 Levels of Value	
Residential:	92%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,467,713,031	63,678	0.0043	0.58%
C	FIRE DISTRICTS	932,995,301	168,563	0.0181	1.54%
D	EDUCATIONAL SERVICE UNITS	951,702,317	134,218	0.0141	1.22%
E	NATURAL RESOURCE DISTRICTS	951,702,317	280,525	0.0295	2.56%
F	COMMUNITY COLLEGE	951,702,317	913,217	0.0960	8.33%
G	COUNTY	951,702,317	1,564,687	0.1644	14.28%
H	CITY OR VILLAGE	49,260,478	414,846	0.8421	3.78%
I	SCHOOL DISTRICTS *	951,702,317	7,421,062	0.7798	67.71%
GREELEY COUNTY		\$951,702,317	\$10,960,795	1.1517	100.00%

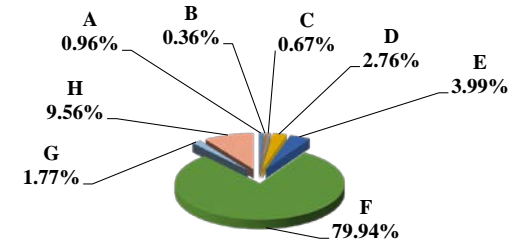
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$9,584,593	\$105,035	1.0959	0.96%
B	PUBLIC SERVIC ENTITIES	2,799,017	39,437	1.4089	0.36%
C	COMMERCIAL & INDUST. EQUIP.	4,982,713	73,360	1.4723	0.67%
D	AGRIC. MACHINERY & EQUIP.	27,987,764	301,983	1.0790	2.76%
E	AG-OUTBLDG & FARM SITE LAND	37,830,905	437,520	1.1565	3.99%
F	AGRICULTURAL LAND	787,356,785	8,762,062	1.1128	79.94%
G	COMMERCIAL, INDUST., & MINERAL	12,805,930	194,059	1.5154	1.77%
H	RESIDENTIAL **	68,354,610	1,047,339	1.5322	9.56%
GREELEY COUNTY		\$951,702,317	\$10,960,795	1.1517	100.00%

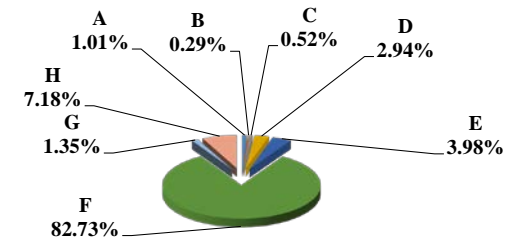
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$9,584,593	1.01%
B	PUBLIC SERVIC ENTITIES	2,799,017	0.29%
C	COMMERCIAL & INDUST. EQUIP.	4,982,713	0.52%
D	AGRIC. MACHINERY & EQUIP.	27,987,764	2.94%
E	AG-OUTBLDG & FARM SITE LAND	37,830,905	3.98%
F	AGRICULTURAL LAND	787,356,785	82.73%
G	COMMERCIAL, INDUST., & MINERAL	12,805,930	1.35%
H	RESIDENTIAL **	68,354,610	7.18%
GREELEY COUNTY		\$951,702,317	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Grand Island, NE
County Population: 58,607
Personal Property Returns: 2,509
 Residential & Recreational Records: 19,709
 Commercial, Indust., & Mineral Records: 2,878
 Agricultural Records: 3,594
Total Taxable Real Property Records: 26,181

Taxable Aground Acres:
 Irrigated 220,237.36
 Dryland 17,360.26
 Grassland 53,998.76
 Wasteland 4,227.50
 Other 7,533.39
Total Acres 303,357.27

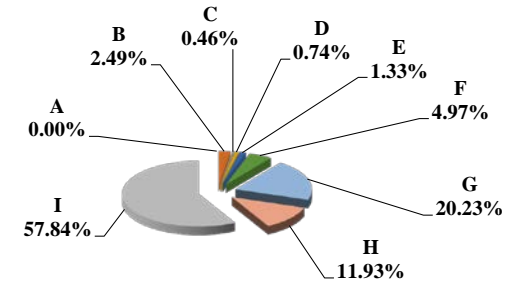
40 HALL COUNTY

2018 Levels of Value
 Residential: 95%
 Commercial: 97%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$5,548,623,902	\$0	0.0000	0.00%
B	MISCELLANEOUS DISTRICTS	14,333,671,688	2,664,421	0.0186	2.49%
C	FIRE DISTRICTS	2,224,548,480	492,365	0.0221	0.46%
D	EDUCATIONAL SERVICE UNITS	5,548,623,901	788,948	0.0142	0.74%
E	NATURAL RESOURCE DISTRICTS	5,548,623,904	1,429,621	0.0258	1.33%
F	COMMUNITY COLLEGE	5,548,623,903	5,324,243	0.0960	4.97%
G	COUNTY	5,548,623,903	21,670,819	0.3906	20.23%
H	CITY OR VILLAGE	3,324,075,429	12,779,395	0.3845	11.93%
I	SCHOOL DISTRICTS *	5,548,623,903	61,946,221	1.1164	57.84%
	HALL COUNTY	\$5,548,623,903	\$107,096,034	1.9301	100.00%

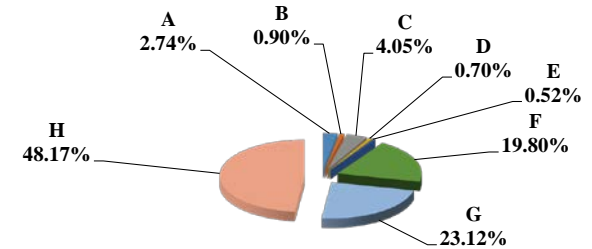
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$169,197,123	\$2,931,336	1.7325	2.74%
B	PUBLIC SERVIC ENTITIES	46,830,757	962,917	2.0562	0.90%
C	COMMERCIAL & INDUST. EQUIP.	209,310,530	4,339,796	2.0734	4.05%
D	AGRIC. MACHINERY & EQUIP.	50,664,859	750,447	1.4812	0.70%
E	AG-OUTBLDG & FARM SITE LAND	37,544,200	554,927	1.4781	0.52%
F	AGRICULTURAL LAND	1,432,226,721	21,206,209	1.4806	19.80%
G	COMMERCIAL, INDUST., & MINERAL	1,130,896,413	24,765,386	2.1899	23.12%
H	RESIDENTIAL **	2,471,953,300	51,585,016	2.0868	48.17%
	HALL COUNTY	\$5,548,623,903	\$107,096,034	1.9301	100.00%

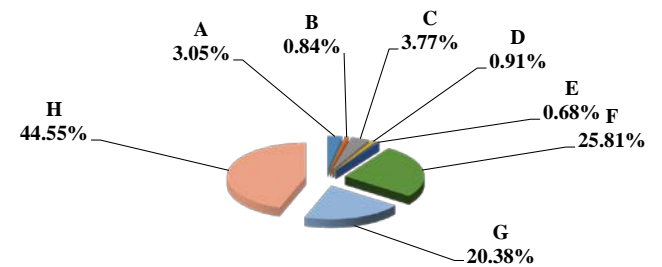
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$169,197,123	3.05%
B	PUBLIC SERVIC ENTITIES	46,830,757	0.84%
C	COMMERCIAL & INDUST. EQUIP.	209,310,530	3.77%
D	AGRIC. MACHINERY & EQUIP.	50,664,859	0.91%
E	AG-OUTBLDG & FARM SITE LAND	37,544,200	0.68%
F	AGRICULTURAL LAND	1,432,226,721	25.81%
G	COMMERCIAL, INDUST., & MINERAL	1,130,896,413	20.38%
H	RESIDENTIAL **	2,471,953,300	44.55%
	HALL COUNTY	\$5,548,623,903	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Aurora, NE	Taxable Aground Acres:	
County Population:	9,124	Irrigated	271,380.32
Personal Property Returns	1,400	Dryland	21,935.02
Residential & Recreational Records:	4,670	Grassland	23,737.31
Commercial, Indust., & Mineral Records:	543	Wasteland	1,936.28
Agricultural Records:	3,391	Other	1,984.65
Total Taxable Real Property Records:	8,604	Total Acres	320,973.58

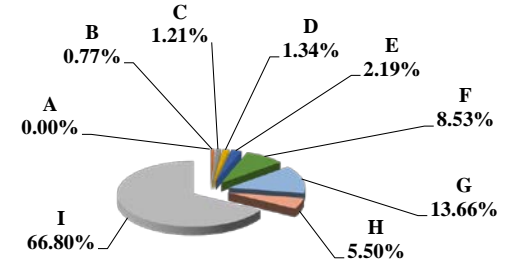
41 HAMILTON COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	93%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,338,532,787	255,218	0.0076	0.77%
C	FIRE DISTRICTS	2,539,193,870	402,574	0.0159	1.21%
D	EDUCATIONAL SERVICE UNITS	2,958,684,351	444,933	0.0150	1.34%
E	NATURAL RESOURCE DISTRICTS	2,958,684,351	728,864	0.0246	2.19%
F	COMMUNITY COLLEGE	2,958,684,351	2,839,039	0.0960	8.53%
G	COUNTY	2,958,684,351	4,544,427	0.1536	13.66%
H	CITY OR VILLAGE	451,661,685	1,829,768	0.4051	5.50%
I	SCHOOL DISTRICTS *	2,958,684,351	22,225,302	0.7512	66.80%
HAMILTON COUNTY		\$2,958,684,351	\$33,270,125	1.1245	100.00%

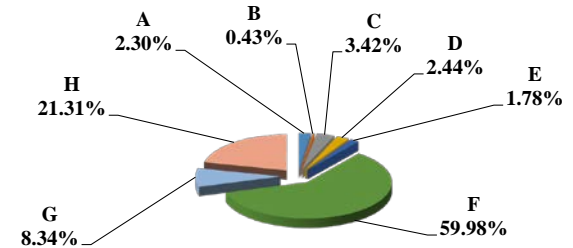
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$66,904,861	\$764,721	1.1430	2.30%
B	PUBLIC SERVIC ENTITIES	11,667,232	142,368	1.2202	0.43%
C	COMMERCIAL & INDUST. EQUIP.	91,542,936	1,138,313	1.2435	3.42%
D	AGRIC. MACHINERY & EQUIP.	77,774,284	810,459	1.0421	2.44%
E	AG-OUTBLDG & FARM SITE LAND	57,101,418	591,805	1.0364	1.78%
F	AGRICULTURAL LAND	1,903,728,305	19,956,237	1.0483	59.98%
G	COMMERCIAL, INDUST., & MINERAL	205,654,994	2,776,367	1.3500	8.34%
H	RESIDENTIAL **	544,310,321	7,089,855	1.3025	21.31%
HAMILTON COUNTY		\$2,958,684,351	\$33,270,125	1.1245	100.00%

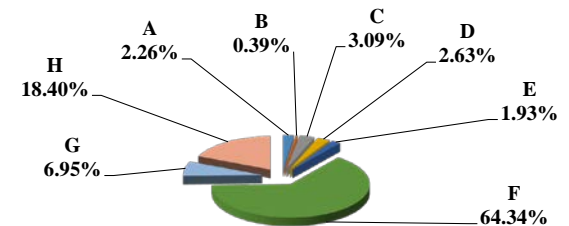
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$66,904,861	2.26%
B	PUBLIC SERVIC ENTITIES	11,667,232	0.39%
C	COMMERCIAL & INDUST. EQUIP.	91,542,936	3.09%
D	AGRIC. MACHINERY & EQUIP.	77,774,284	2.63%
E	AG-OUTBLDG & FARM SITE LAND	57,101,418	1.93%
F	AGRICULTURAL LAND	1,903,728,305	64.34%
G	COMMERCIAL, INDUST., & MINERAL	205,654,994	6.95%
H	RESIDENTIAL **	544,310,321	18.40%
HAMILTON COUNTY		\$2,958,684,351	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Alma, NE	Taxable Aground Acres:	
County Population:	3,423	Irrigated	102,621.63
Personal Property Returns	570	Dryland	98,054.11
Residential & Recreational Records:	2,355	Grassland	113,936.66
Commercial, Indust., & Mineral Records:	322	Wasteland	4,789.00
Agricultural Records:	2,280	Other	1,297.00
Total Taxable Real Property Records:	4,957	Total Acres	320,698.40

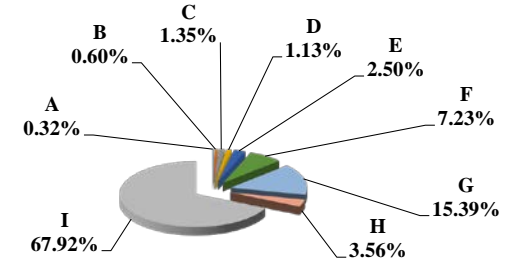
42 HARLAN COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$991,377,039	\$41,862	0.0042	0.32%
B	MISCELLANEOUS DISTRICTS	1,235,134,956	79,216	0.0064	0.60%
C	FIRE DISTRICTS	959,845,313	177,988	0.0185	1.35%
D	EDUCATIONAL SERVICE UNITS	991,377,038	148,715	0.0150	1.13%
E	NATURAL RESOURCE DISTRICTS	991,377,038	329,017	0.0332	2.50%
F	COMMUNITY COLLEGE	991,377,038	951,310	0.0960	7.23%
G	COUNTY	991,377,038	2,025,054	0.2043	15.39%
H	CITY OR VILLAGE	97,509,560	467,926	0.4799	3.56%
I	SCHOOL DISTRICTS *	991,377,038	8,937,620	0.9015	67.92%
HARLAN COUNTY		\$991,377,038	\$13,158,707	1.3273	100.00%

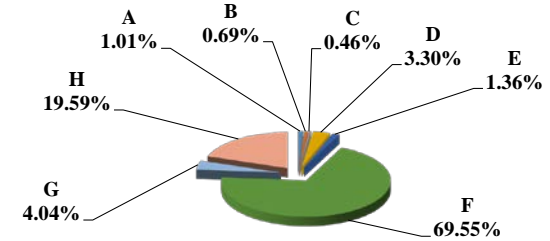
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$9,749,608	\$132,308	1.3571	1.01%
B	PUBLIC SERVIC ENTITIES	6,372,523	91,251	1.4319	0.69%
C	COMMERCIAL & INDUST. EQUIP.	4,063,054	60,091	1.4790	0.46%
D	AGRIC. MACHINERY & EQUIP.	34,167,381	434,282	1.2710	3.30%
E	AG-OUTBLDG & FARM SITE LAND	14,431,335	179,423	1.2433	1.36%
F	AGRICULTURAL LAND	726,428,055	9,151,484	1.2598	69.55%
G	COMMERCIAL, INDUST., & MINERAL	32,884,301	531,956	1.6177	4.04%
H	RESIDENTIAL **	163,280,781	2,577,913	1.5788	19.59%
HARLAN COUNTY		\$991,377,038	\$13,158,707	1.3273	100.00%

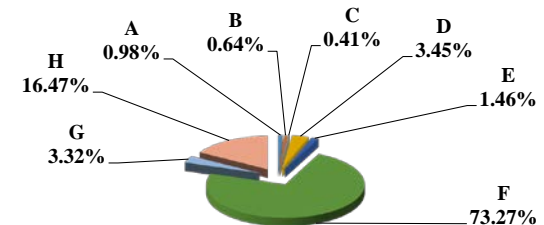
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$9,749,608	0.98%
B	PUBLIC SERVIC ENTITIES	6,372,523	0.64%
C	COMMERCIAL & INDUST. EQUIP.	4,063,054	0.41%
D	AGRIC. MACHINERY & EQUIP.	34,167,381	3.45%
E	AG-OUTBLDG & FARM SITE LAND	14,431,335	1.46%
F	AGRICULTURAL LAND	726,428,055	73.27%
G	COMMERCIAL, INDUST., & MINERAL	32,884,301	3.32%
H	RESIDENTIAL **	163,280,781	16.47%
HARLAN COUNTY		\$991,377,038	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Hayes Center, NE
County Population: 967
Personal Property Returns: 319
 Residential & Recreational Records: 303
 Commercial, Indust., & Mineral Records: 75
 Agricultural Records: 2,082
Total Taxable Real Property Records: 2,460

Taxable Aground Acres:
 Irrigated 68,831.32
 Dryland 102,779.51
 Grassland 274,841.81
 Wasteland 67.74
 Other 559.92
Total Acres 447,080.30

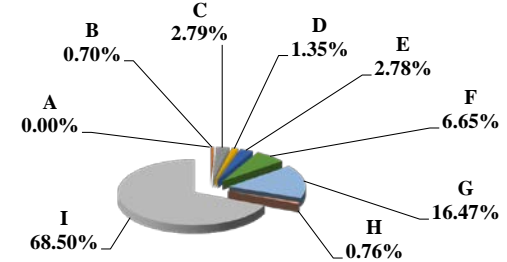
43 HAYES COUNTY

2018 Levels of Value
 Residential: 100%
 Commercial: 100%
 Agricultural: 73%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	728,826,146	40,564	0.0056	0.70%
C	FIRE DISTRICTS	517,221,047	160,652	0.0311	2.79%
D	EDUCATIONAL SERVICE UNITS	517,221,050	77,563	0.0150	1.35%
E	NATURAL RESOURCE DISTRICTS	517,221,052	160,008	0.0309	2.78%
F	COMMUNITY COLLEGE	517,221,052	382,967	0.0740	6.65%
G	COUNTY	517,221,052	948,291	0.1833	16.47%
H	CITY OR VILLAGE	9,153,547	43,543	0.4757	0.76%
I	SCHOOL DISTRICTS *	517,221,052	3,942,983	0.7623	68.50%
	HAYES COUNTY	\$517,221,052	\$5,756,572	1.1130	100.00%

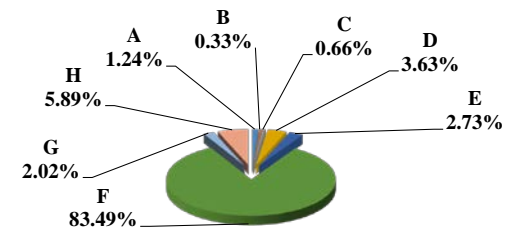
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$5,302,276	\$71,541	1.3493	1.24%
B	PUBLIC SERVIC ENTITIES	1,707,775	18,984	1.1116	0.33%
C	COMMERCIAL & INDUST. EQUIP.	3,562,734	38,094	1.0692	0.66%
D	AGRIC. MACHINERY & EQUIP.	19,073,319	209,000	1.0958	3.63%
E	AG-OUTBLDG & FARM SITE LAND	14,185,560	156,994	1.1067	2.73%
F	AGRICULTURAL LAND	435,472,405	4,806,399	1.1037	83.49%
G	COMMERCIAL, INDUST., & MINERAL	10,276,963	116,398	1.1326	2.02%
H	RESIDENTIAL **	27,640,020	339,162	1.2271	5.89%
	HAYES COUNTY	\$517,221,052	\$5,756,572	1.1130	100.00%

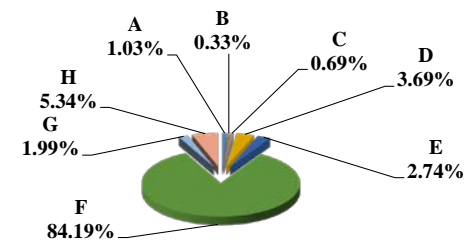
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$5,302,276	1.03%
B	PUBLIC SERVIC ENTITIES	1,707,775	0.33%
C	COMMERCIAL & INDUST. EQUIP.	3,562,734	0.69%
D	AGRIC. MACHINERY & EQUIP.	19,073,319	3.69%
E	AG-OUTBLDG & FARM SITE LAND	14,185,560	2.74%
F	AGRICULTURAL LAND	435,472,405	84.19%
G	COMMERCIAL, INDUST., & MINERAL	10,276,963	1.99%
H	RESIDENTIAL **	27,640,020	5.34%
	HAYES COUNTY	\$517,221,052	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Trenton, NE	Taxable Aground Acres:	
County Population:	2,908	Irrigated	33,203.18
Personal Property Returns	486	Dryland	181,873.84
Residential & Recreational Records:	1,554	Grassland	221,660.07
Commercial, Indust., & Mineral Records:	559	Wasteland	1,382.25
Agricultural Records:	2,307	Other	76.38
Total Taxable Real Property Records:	4,420	Total Acres	438,195.72

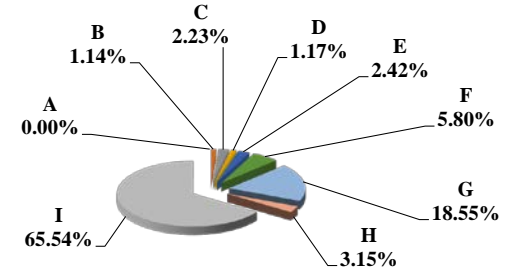
44 HITCHCOCK COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,105,550,792	107,126	0.0051	1.14%
C	FIRE DISTRICTS	693,128,448	209,349	0.0302	2.23%
D	EDUCATIONAL SERVICE UNITS	735,686,630	110,324	0.0150	1.17%
E	NATURAL RESOURCE DISTRICTS	735,686,630	227,593	0.0309	2.42%
F	COMMUNITY COLLEGE	735,686,630	544,726	0.0740	5.80%
G	COUNTY	735,686,630	1,742,221	0.2368	18.55%
H	CITY OR VILLAGE	63,482,991	295,453	0.4654	3.15%
I	SCHOOL DISTRICTS *	735,686,626	6,157,411	0.8370	65.54%
HITCHCOCK COUNTY		\$735,686,630	\$9,394,203	1.2769	100.00%

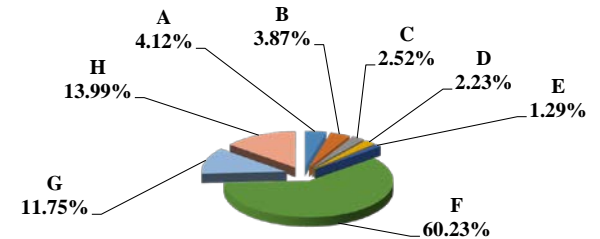
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$29,651,686	\$387,112	1.3055	4.12%
B	PUBLIC SERVIC ENTITIES	35,024,084	363,689	1.0384	3.87%
C	COMMERCIAL & INDUST. EQUIP.	17,171,028	237,044	1.3805	2.52%
D	AGRIC. MACHINERY & EQUIP.	16,773,578	209,333	1.2480	2.23%
E	AG-OUTBLDG & FARM SITE LAND	9,671,150	121,079	1.2520	1.29%
F	AGRICULTURAL LAND	456,298,410	5,658,317	1.2400	60.23%
G	COMMERCIAL, INDUST., & MINERAL	81,406,519	1,103,691	1.3558	11.75%
H	RESIDENTIAL **	89,690,175	1,313,938	1.4650	13.99%
HITCHCOCK COUNTY		\$735,686,630	\$9,394,203	1.2769	100.00%

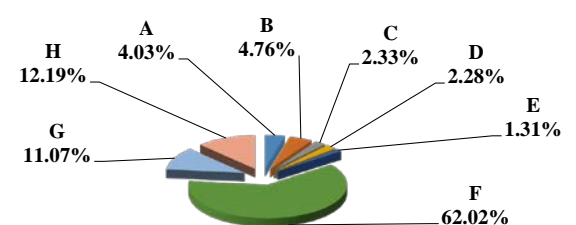
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$29,651,686	4.03%
B	PUBLIC SERVIC ENTITIES	35,024,084	4.76%
C	COMMERCIAL & INDUST. EQUIP.	17,171,028	2.33%
D	AGRIC. MACHINERY & EQUIP.	16,773,578	2.28%
E	AG-OUTBLDG & FARM SITE LAND	9,671,150	1.31%
F	AGRICULTURAL LAND	456,298,410	62.02%
G	COMMERCIAL, INDUST., & MINERAL	81,406,519	11.07%
H	RESIDENTIAL **	89,690,175	12.19%
HITCHCOCK COUNTY		\$735,686,630	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	O'Neill, NE	Taxable Aground Acres:	
County Population:	10,435	Irrigated	296,001.11
Personal Property Returns	2,420	Dryland	49,106.77
Residential & Recreational Records:	4,204	Grassland	1,093,355.53
Commercial, Indust., & Mineral Records:	865	Wasteland	50,546.00
Agricultural Records:	7,409	Other	9,761.78
Total Taxable Real Property Records:	12,478	Total Acres	1,498,771.19

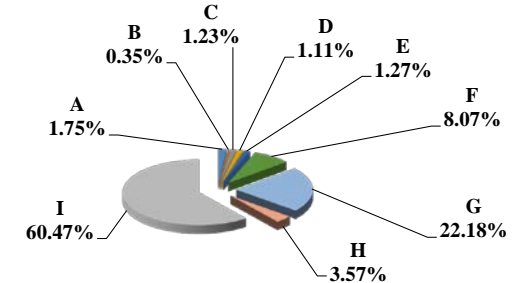
45 HOLT COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	98%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,470,805,621	\$716,886	0.0207	1.75%
B	MISCELLANEOUS DISTRICTS	4,442,948,753	144,761	0.0033	0.35%
C	FIRE DISTRICTS	3,272,571,889	500,939	0.0153	1.23%
D	EDUCATIONAL SERVICE UNITS	3,470,805,626	453,978	0.0131	1.11%
E	NATURAL RESOURCE DISTRICTS	3,470,805,628	518,144	0.0149	1.27%
F	COMMUNITY COLLEGE	3,470,805,627	3,297,308	0.0950	8.07%
G	COUNTY	3,470,805,627	9,061,808	0.2611	22.18%
H	CITY OR VILLAGE	309,842,898	1,458,348	0.4707	3.57%
I	SCHOOL DISTRICTS *	3,470,805,625	24,708,370	0.7119	60.47%
HOLT COUNTY		\$3,470,805,627	\$40,860,542	1.1773	100.00%

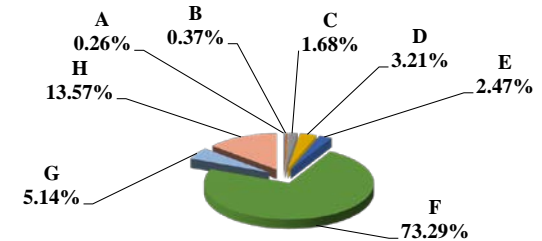
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$8,577,020	\$107,621	1.2548	0.26%
B	PUBLIC SERVIC ENTITIES	11,531,973	152,430	1.3218	0.37%
C	COMMERCIAL & INDUST. EQUIP.	50,163,846	684,486	1.3645	1.68%
D	AGRIC. MACHINERY & EQUIP.	115,985,361	1,313,634	1.1326	3.21%
E	AG-OUTBLDG & FARM SITE LAND	91,293,359	1,008,477	1.1047	2.47%
F	AGRICULTURAL LAND	2,664,902,252	29,948,713	1.1238	73.29%
G	COMMERCIAL, INDUST., & MINERAL	144,768,198	2,100,478	1.4509	5.14%
H	RESIDENTIAL **	383,583,618	5,544,703	1.4455	13.57%
HOLT COUNTY		\$3,470,805,627	\$40,860,542	1.1773	100.00%

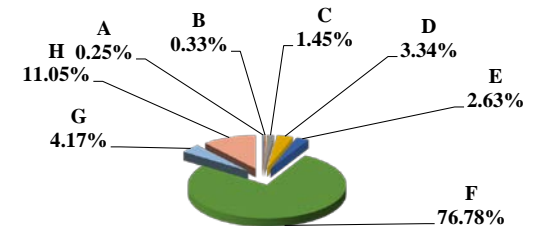
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$8,577,020	0.25%
B	PUBLIC SERVIC ENTITIES	11,531,973	0.33%
C	COMMERCIAL & INDUST. EQUIP.	50,163,846	1.45%
D	AGRIC. MACHINERY & EQUIP.	115,985,361	3.34%
E	AG-OUTBLDG & FARM SITE LAND	91,293,359	2.63%
F	AGRICULTURAL LAND	2,664,902,252	76.78%
G	COMMERCIAL, INDUST., & MINERAL	144,768,198	4.17%
H	RESIDENTIAL **	383,583,618	11.05%
HOLT COUNTY		\$3,470,805,627	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Mullen, NE	Taxable Aground Acres:	
County Population:	736	Irrigated	3,606.21
Personal Property Returns	84	Dryland	0.00
Residential & Recreational Records:	377	Grassland	448,674.37
Commercial, Indust., & Mineral Records:	102	Wasteland	2,447.15
Agricultural Records:	1,323	Other	0.00
Total Taxable Real Property Records:	1,802	Total Acres	454,727.73

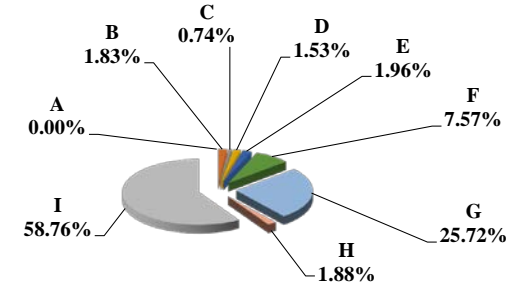
46 HOOKER COUNTY

2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	934,116,657	55,851	0.0060	1.83%
C	FIRE DISTRICTS	294,872,957	22,547	0.0076	0.74%
D	EDUCATIONAL SERVICE UNITS	311,372,219	46,706	0.0150	1.53%
E	NATURAL RESOURCE DISTRICTS	311,372,219	59,538	0.0191	1.96%
F	COMMUNITY COLLEGE	311,372,219	230,549	0.0740	7.57%
G	COUNTY	311,372,219	782,939	0.2514	25.72%
H	CITY OR VILLAGE	16,499,264	57,319	0.3474	1.88%
I	SCHOOL DISTRICTS *	311,372,219	1,788,467	0.5744	58.76%
HOOKER COUNTY		\$311,372,219	\$3,043,915	0.9776	100.00%

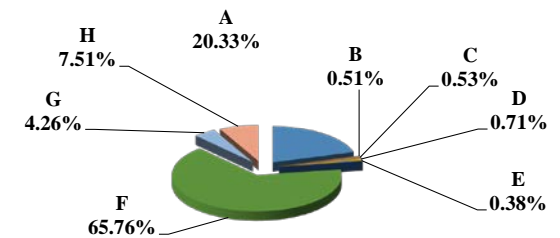
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$63,926,335	\$618,959	0.9682	20.33%
B	PUBLIC SERVIC ENTITIES	1,551,366	15,569	1.0036	0.51%
C	COMMERCIAL & INDUST. EQUIP.	1,464,889	16,059	1.0963	0.53%
D	AGRIC. MACHINERY & EQUIP.	2,259,116	21,759	0.9632	0.71%
E	AG-OUTBLDG & FARM SITE LAND	1,213,938	11,649	0.9596	0.38%
F	AGRICULTURAL LAND	208,434,671	2,001,638	0.9603	65.76%
G	COMMERCIAL, INDUST., & MINERAL	12,762,871	129,674	1.0160	4.26%
H	RESIDENTIAL **	19,759,033	228,608	1.1570	7.51%
HOOKER COUNTY		\$311,372,219	\$3,043,915	0.9776	100.00%

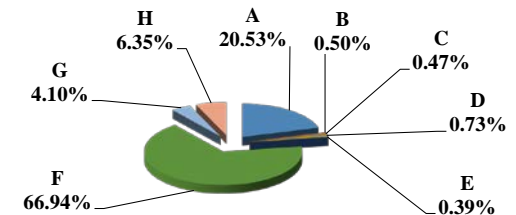
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$63,926,335	20.53%
B	PUBLIC SERVIC ENTITIES	1,551,366	0.50%
C	COMMERCIAL & INDUST. EQUIP.	1,464,889	0.47%
D	AGRIC. MACHINERY & EQUIP.	2,259,116	0.73%
E	AG-OUTBLDG & FARM SITE LAND	1,213,938	0.39%
F	AGRICULTURAL LAND	208,434,671	66.94%
G	COMMERCIAL, INDUST., & MINERAL	12,762,871	4.10%
H	RESIDENTIAL **	19,759,033	6.35%
HOOKER COUNTY		\$311,372,219	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	St Paul, NE	Taxable Aground Acres:
County Population:	6,274	Irrigated 138,223.91
Personal Property Returns	777	Dryland 34,462.05
Residential & Recreational Records:	2,489	Grassland 160,858.35
Commercial, Indust., & Mineral Records:	383	Wasteland 1,790.13
Agricultural Records:	2,741	Other 757.15
Total Taxable Real Property Records:	5,613	Total Acres 336,091.59

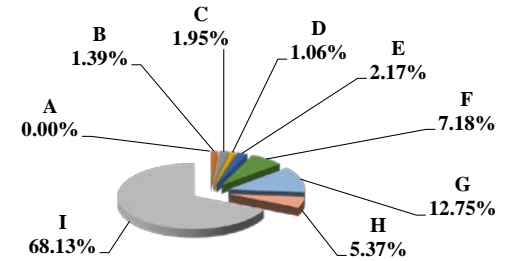
47 HOWARD COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,479,045,470	251,815	0.0072	1.39%
C	FIRE DISTRICTS	1,218,147,942	353,357	0.0290	1.95%
D	EDUCATIONAL SERVICE UNITS	1,358,965,195	192,494	0.0142	1.06%
E	NATURAL RESOURCE DISTRICTS	1,358,965,195	394,662	0.0290	2.17%
F	COMMUNITY COLLEGE	1,358,965,195	1,304,011	0.0960	7.18%
G	COUNTY	1,358,965,195	2,314,751	0.1703	12.75%
H	CITY OR VILLAGE	157,489,348	974,316	0.6187	5.37%
I	SCHOOL DISTRICTS *	1,358,965,195	12,369,829	0.9102	68.13%
HOWARD COUNTY		\$1,358,965,195	\$18,155,234	1.3360	100.00%

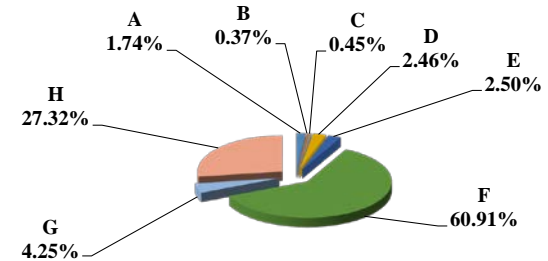
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$24,184,357	\$315,210	1.3034	1.74%
B	PUBLIC SERVIC ENTITIES	4,392,214	68,070	1.5498	0.37%
C	COMMERCIAL & INDUST. EQUIP.	4,953,325	82,345	1.6624	0.45%
D	AGRIC. MACHINERY & EQUIP.	34,985,626	445,767	1.2741	2.46%
E	AG-OUTBLDG & FARM SITE LAND	35,782,607	454,391	1.2699	2.50%
F	AGRICULTURAL LAND	873,283,535	11,057,972	1.2663	60.91%
G	COMMERCIAL, INDUST., & MINERAL	44,308,548	771,241	1.7406	4.25%
H	RESIDENTIAL **	337,074,983	4,960,238	1.4716	27.32%
HOWARD COUNTY		\$1,358,965,195	\$18,155,234	1.3360	100.00%

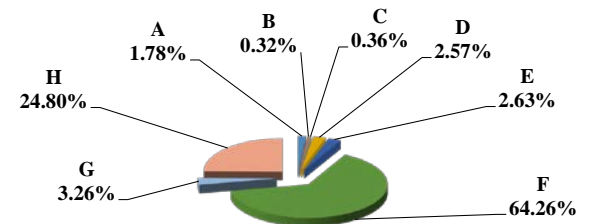
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$24,184,357	1.78%
B	PUBLIC SERVIC ENTITIES	4,392,214	0.32%
C	COMMERCIAL & INDUST. EQUIP.	4,953,325	0.36%
D	AGRIC. MACHINERY & EQUIP.	34,985,626	2.57%
E	AG-OUTBLDG & FARM SITE LAND	35,782,607	2.63%
F	AGRICULTURAL LAND	873,283,535	64.26%
G	COMMERCIAL, INDUST., & MINERAL	44,308,548	3.26%
H	RESIDENTIAL **	337,074,983	24.80%
HOWARD COUNTY		\$1,358,965,195	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Fairbury, NE	Taxable Aground Acres:	
County Population:	7,547	Irrigated	97,789.23
Personal Property Returns	1,197	Dryland	132,231.30
Residential & Recreational Records:	4,212	Grassland	104,381.93
Commercial, Indust., & Mineral Records:	538	Wasteland	4,624.85
Agricultural Records:	2,910	Other	60.90
Total Taxable Real Property Records:	7,660	Total Acres	339,088.21

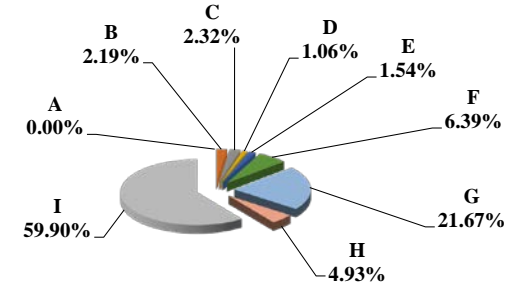
48 JEFFERSON COUNTY

2018 Levels of Value	
Residential:	99%
Commercial:	97%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,052,384,166	602,614	0.0197	2.19%
C	FIRE DISTRICTS	1,912,810,427	640,068	0.0335	2.32%
D	EDUCATIONAL SERVICE UNITS	1,938,772,190	290,816	0.0150	1.06%
E	NATURAL RESOURCE DISTRICTS	1,938,772,191	423,686	0.0219	1.54%
F	COMMUNITY COLLEGE	1,938,772,190	1,758,469	0.0907	6.39%
G	COUNTY	1,938,772,190	5,966,232	0.3077	21.67%
H	CITY OR VILLAGE	209,092,900	1,357,309	0.6491	4.93%
I	SCHOOL DISTRICTS *	1,938,772,186	16,492,089	0.8506	59.90%
JEFFERSON COUNTY		\$1,938,772,190	\$27,531,282	1.4200	100.00%

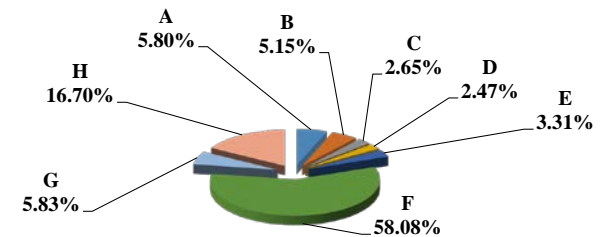
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$111,627,994	\$1,597,686	1.4313	5.80%
B	PUBLIC SERVIC ENTITIES	110,723,396	1,417,800	1.2805	5.15%
C	COMMERCIAL & INDUST. EQUIP.	42,330,016	729,816	1.7241	2.65%
D	AGRIC. MACHINERY & EQUIP.	51,737,154	680,547	1.3154	2.47%
E	AG-OUTBLDG & FARM SITE LAND	66,406,588	911,069	1.3720	3.31%
F	AGRICULTURAL LAND	1,203,519,888	15,990,814	1.3287	58.08%
G	COMMERCIAL, INDUST., & MINERAL	83,185,840	1,604,489	1.9288	5.83%
H	RESIDENTIAL **	269,241,314	4,599,061	1.7082	16.70%
JEFFERSON COUNTY		\$1,938,772,190	\$27,531,282	1.4200	100.00%

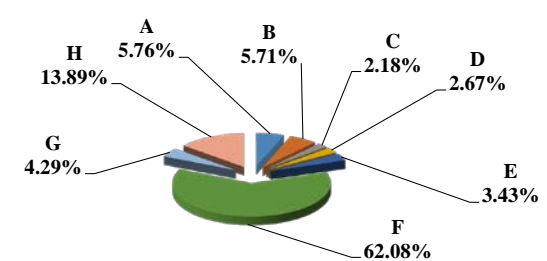
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$111,627,994	5.76%
B	PUBLIC SERVIC ENTITIES	110,723,396	5.71%
C	COMMERCIAL & INDUST. EQUIP.	42,330,016	2.18%
D	AGRIC. MACHINERY & EQUIP.	51,737,154	2.67%
E	AG-OUTBLDG & FARM SITE LAND	66,406,588	3.43%
F	AGRICULTURAL LAND	1,203,519,888	62.08%
G	COMMERCIAL, INDUST., & MINERAL	83,185,840	4.29%
H	RESIDENTIAL **	269,241,314	13.89%
JEFFERSON COUNTY		\$1,938,772,190	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Tecumseh, NE
County Population: 5,217
Personal Property Returns: 552
 Residential & Recreational Records: 1,728
 Commercial, Indust., & Mineral Records: 312
 Agricultural Records: 2,321
Total Taxable Real Property Records: 4,361

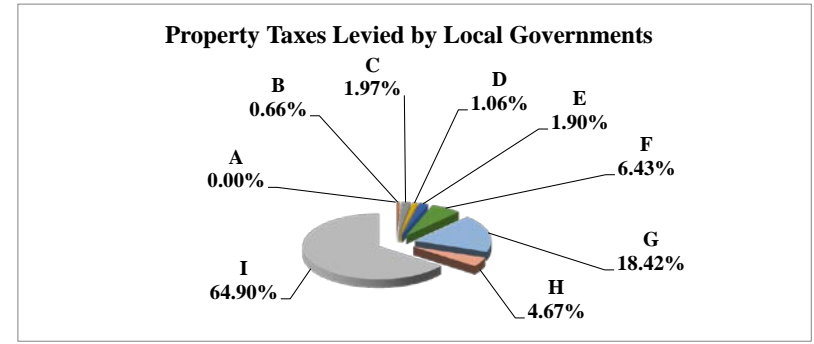
Taxable Aground Acres:
 Irrigated 24,813.08
 Dryland 107,343.94
 Grassland 90,962.90
 Wasteland 936.07
 Other 0.00
Total Acres 224,055.99

49 JOHNSON COUNTY

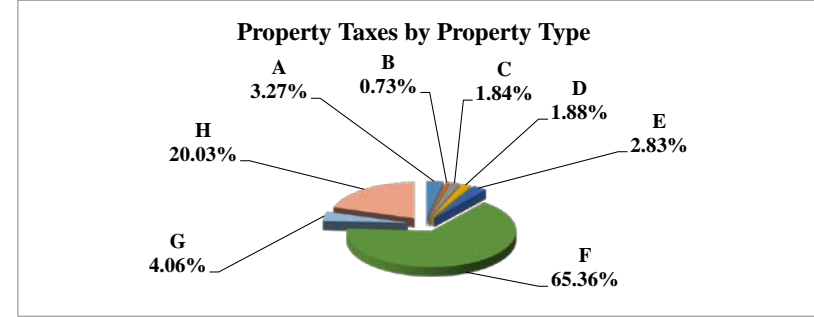
2018 Levels of Value
 Residential: 97%
 Commercial: 100%
 Agricultural: 72%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	922,778,281	86,061	0.0093	0.66%
C	FIRE DISTRICTS	922,778,281	256,945	0.0278	1.97%
D	EDUCATIONAL SERVICE UNITS	922,778,281	138,423	0.0150	1.06%
E	NATURAL RESOURCE DISTRICTS	922,778,281	246,934	0.0268	1.90%
F	COMMUNITY COLLEGE	922,778,281	836,974	0.0907	6.43%
G	COUNTY	922,778,281	2,398,410	0.2599	18.42%
H	CITY OR VILLAGE	102,868,453	607,537	0.5906	4.67%
I	SCHOOL DISTRICTS *	922,778,281	8,450,778	0.9158	64.90%
JOHNSON COUNTY		\$922,778,281	\$13,022,061	1.4112	100.00%

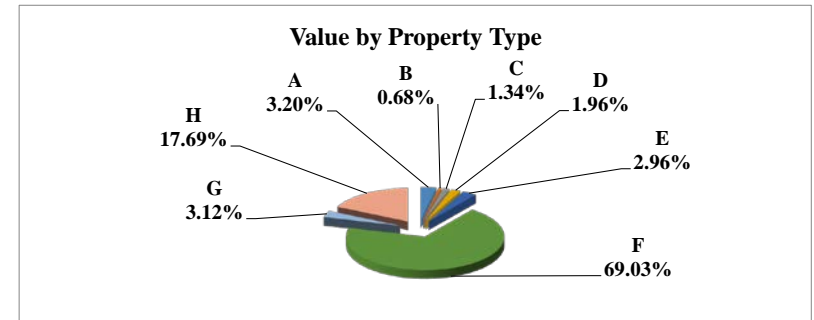
* Includes Learning Community and all School Bonds



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$29,560,174	\$425,726	1.4402	3.27%
B	PUBLIC SERVIC ENTITIES	6,319,286	95,187	1.5063	0.73%
C	COMMERCIAL & INDUST. EQUIP.	12,409,741	239,917	1.9333	1.84%
D	AGRIC. MACHINERY & EQUIP.	18,084,042	244,902	1.3542	1.88%
E	AG-OUTBLDG & FARM SITE LAND	27,333,708	367,954	1.3462	2.83%
F	AGRICULTURAL LAND	637,018,155	8,510,572	1.3360	65.36%
G	COMMERCIAL, INDUST., & MINERAL	28,816,747	529,269	1.8367	4.06%
H	RESIDENTIAL **	163,236,428	2,608,535	1.5980	20.03%
JOHNSON COUNTY		\$922,778,281	\$13,022,061	1.4112	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$29,560,174	3.20%
B	PUBLIC SERVIC ENTITIES	6,319,286	0.68%
C	COMMERCIAL & INDUST. EQUIP.	12,409,741	1.34%
D	AGRIC. MACHINERY & EQUIP.	18,084,042	1.96%
E	AG-OUTBLDG & FARM SITE LAND	27,333,708	2.96%
F	AGRICULTURAL LAND	637,018,155	69.03%
G	COMMERCIAL, INDUST., & MINERAL	28,816,747	3.12%
H	RESIDENTIAL **	163,236,428	17.69%
JOHNSON COUNTY		\$922,778,281	100.00%



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

2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

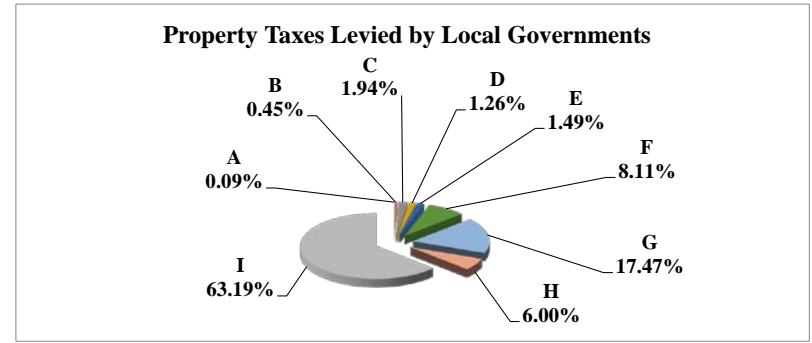
County Seat:	Minden, NE	Taxable Aground Acres:
County Population:	6,489	Irrigated 227,814.92
Personal Property Returns	837	Dryland 43,678.76
Residential & Recreational Records:	3,241	Grassland 35,467.82
Commercial, Indust., & Mineral Records:	364	Wasteland 1,438.34
Agricultural Records:	2,418	Other 1,688.64
Total Taxable Real Property Records:	6,023	Total Acres 310,088.48

50 KEARNEY COUNTY

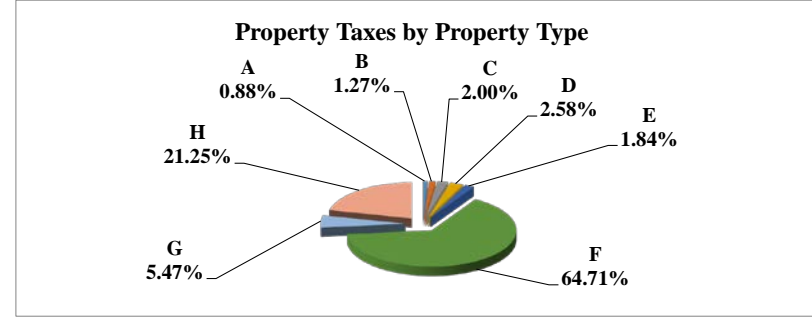
2018 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$192,207,735	\$21,925	0.0114	0.09%
B	MISCELLANEOUS DISTRICTS	2,239,737,259	109,010	0.0049	0.45%
C	FIRE DISTRICTS	1,843,672,963	469,088	0.0254	1.94%
D	EDUCATIONAL SERVICE UNITS	2,041,705,111	304,805	0.0149	1.26%
E	NATURAL RESOURCE DISTRICTS	2,041,705,111	358,993	0.0176	1.49%
F	COMMUNITY COLLEGE	2,041,705,111	1,959,141	0.0960	8.11%
G	COUNTY	2,041,705,111	4,221,027	0.2067	17.47%
H	CITY OR VILLAGE	258,610,720	1,449,920	0.5607	6.00%
I	SCHOOL DISTRICTS *	2,041,705,111	15,266,747	0.7477	63.19%
KEARNEY COUNTY		\$2,041,705,111	\$24,160,656	1.1834	100.00%

* Includes Learning Community and all School Bonds

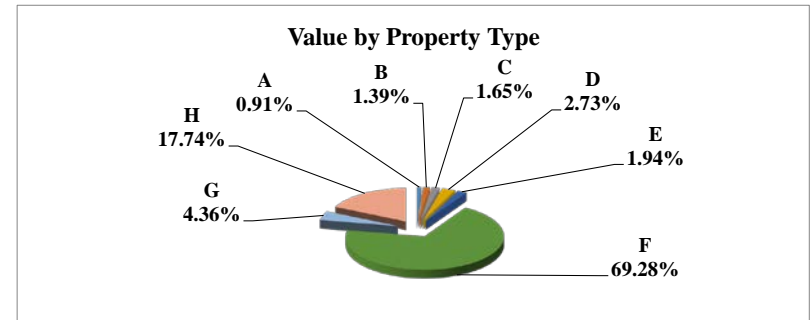


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$18,489,914	\$213,448	1.1544	0.88%
B	PUBLIC SERVIC ENTITIES	28,471,317	307,386	1.0796	1.27%
C	COMMERCIAL & INDUST. EQUIP.	33,740,525	482,654	1.4305	2.00%
D	AGRIC. MACHINERY & EQUIP.	55,771,590	622,993	1.1170	2.58%
E	AG-OUTBLDG & FARM SITE LAND	39,604,835	444,938	1.1234	1.84%
F	AGRICULTURAL LAND	1,414,477,935	15,633,828	1.1053	64.71%
G	COMMERCIAL, INDUST., & MINERAL	89,042,520	1,321,323	1.4839	5.47%
H	RESIDENTIAL **	362,106,475	5,134,089	1.4178	21.25%
KEARNEY COUNTY		\$2,041,705,111	\$24,160,656	1.1834	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$18,489,914	0.91%
B	PUBLIC SERVIC ENTITIES	28,471,317	1.39%
C	COMMERCIAL & INDUST. EQUIP.	33,740,525	1.65%
D	AGRIC. MACHINERY & EQUIP.	55,771,590	2.73%
E	AG-OUTBLDG & FARM SITE LAND	39,604,835	1.94%
F	AGRICULTURAL LAND	1,414,477,935	69.28%
G	COMMERCIAL, INDUST., & MINERAL	89,042,520	4.36%
H	RESIDENTIAL **	362,106,475	17.74%
KEARNEY COUNTY		\$2,041,705,111	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Ogallala, NE	Taxable Aground Acres:	
County Population:	8,368	Irrigated	112,875.70
Personal Property Returns	878	Dryland	105,618.75
Residential & Recreational Records:	5,942	Grassland	404,232.90
Commercial, Indust., & Mineral Records:	792	Wasteland	561.75
Agricultural Records:	2,424	Other	13,711.98
Total Taxable Real Property Records:	9,158	Total Acres	637,001.08

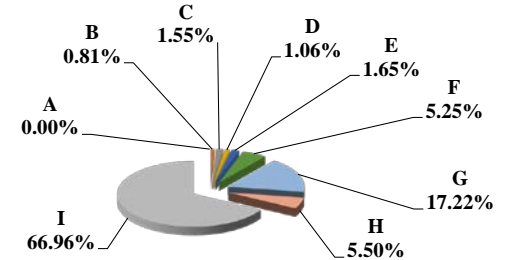
51 KEITH COUNTY

2018 Levels of Value	
Residential:	93%
Commercial:	NEI
Agricultural:	70%
Ag Special Value:	70%

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	2,747,016,382	195,869	0.0071	0.81%
C FIRE DISTRICTS	1,398,722,250	374,387	0.0268	1.55%
D EDUCATIONAL SERVICE UNITS	1,717,920,064	257,635	0.0150	1.06%
E NATURAL RESOURCE DISTRICTS	1,717,921,160	400,415	0.0233	1.65%
F COMMUNITY COLLEGE	1,717,921,157	1,272,003	0.0740	5.25%
G COUNTY	1,717,921,157	4,170,946	0.2428	17.22%
H CITY OR VILLAGE	333,980,978	1,330,995	0.3985	5.50%
I SCHOOL DISTRICTS *	1,717,921,156	16,216,549	0.9440	66.96%
KEITH COUNTY	\$1,717,921,157	\$24,218,799	1.4098	100.00%

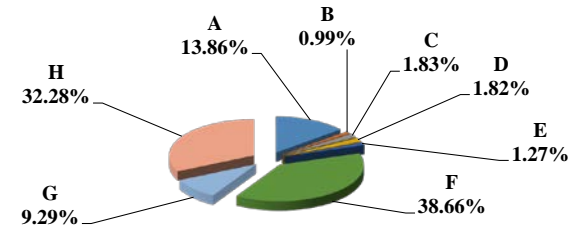
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$250,277,027	\$3,357,128	1.3414	13.86%
B PUBLIC SERVIC ENTITIES	15,585,341	238,761	1.5320	0.99%
C COMMERCIAL & INDUST. EQUIP.	28,713,388	443,248	1.5437	1.83%
D AGRIC. MACHINERY & EQUIP.	35,225,746	441,709	1.2539	1.82%
E AG-OUTBLDG & FARM SITE LAND	24,040,580	307,334	1.2784	1.27%
F AGRICULTURAL LAND	733,539,115	9,361,891	1.2763	38.66%
G COMMERCIAL, INDUST., & MINERAL	130,483,980	2,249,737	1.7241	9.29%
H RESIDENTIAL **	500,055,980	7,818,992	1.5636	32.28%
KEITH COUNTY	\$1,717,921,157	\$24,218,799	1.4098	100.00%

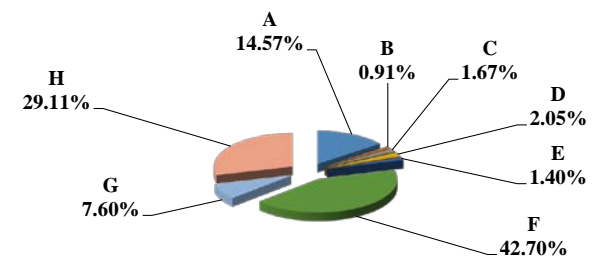
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$250,277,027	14.57%
B PUBLIC SERVIC ENTITIES	15,585,341	0.91%
C COMMERCIAL & INDUST. EQUIP.	28,713,388	1.67%
D AGRIC. MACHINERY & EQUIP.	35,225,746	2.05%
E AG-OUTBLDG & FARM SITE LAND	24,040,580	1.40%
F AGRICULTURAL LAND	733,539,115	42.70%
G COMMERCIAL, INDUST., & MINERAL	130,483,980	7.60%
H RESIDENTIAL **	500,055,980	29.11%
KEITH COUNTY	\$1,717,921,157	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Springview, NE	Taxable Aground Acres:
County Population:	824	Irrigated 27,264.37
Personal Property Returns	277	Dryland 36,401.84
Residential & Recreational Records:	418	Grassland 414,874.53
Commercial, Indust., & Mineral Records:	69	Wasteland 4,325.08
Agricultural Records:	1,976	Other 674.38
Total Taxable Real Property Records:	2,463	Total Acres 483,540.20

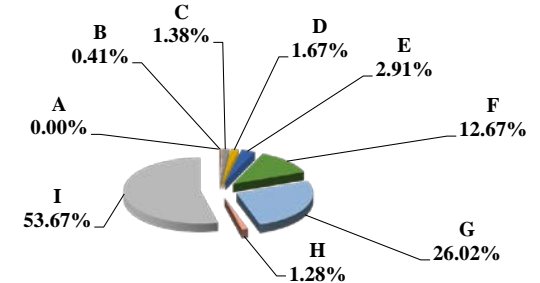
52 KEYA PAHA COUNTY

2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	480,052,028	14,748	0.0031	0.41%
C FIRE DISTRICTS	480,052,028	49,537	0.0103	1.38%
D EDUCATIONAL SERVICE UNITS	480,052,028	60,008	0.0125	1.67%
E NATURAL RESOURCE DISTRICTS	480,052,028	104,785	0.0218	2.91%
F COMMUNITY COLLEGE	480,052,028	456,050	0.0950	12.67%
G COUNTY	480,052,028	936,904	0.1952	26.02%
H CITY OR VILLAGE	9,549,429	45,955	0.4812	1.28%
I SCHOOL DISTRICTS *	480,052,028	1,932,262	0.4025	53.67%
KEYA PAHA COUNTY	\$480,052,028	\$3,600,250	0.7500	100.00%

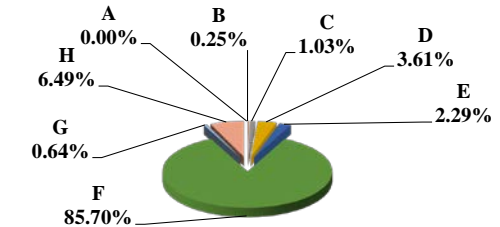
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$0	\$0		0.00%
B PUBLIC SERVIC ENTITIES	1,054,546	8,950	0.8487	0.25%
C COMMERCIAL & INDUST. EQUIP.	3,654,106	36,907	1.0100	1.03%
D AGRIC. MACHINERY & EQUIP.	17,211,246	129,938	0.7550	3.61%
E AG-OUTBLDG & FARM SITE LAND	11,160,920	82,595	0.7400	2.29%
F AGRICULTURAL LAND	416,574,850	3,085,268	0.7406	85.70%
G COMMERCIAL, INDUST., & MINERAL	2,260,450	22,876	1.0120	0.64%
H RESIDENTIAL **	28,135,910	233,715	0.8307	6.49%
KEYA PAHA COUNTY	\$480,052,028	\$3,600,250	0.7500	100.00%

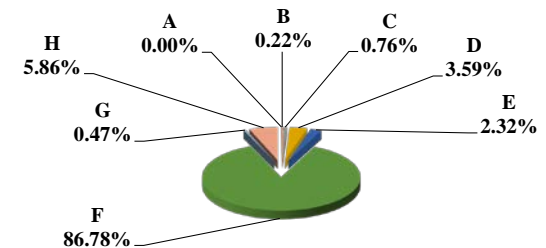
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$0	0.00%
B PUBLIC SERVIC ENTITIES	1,054,546	0.22%
C COMMERCIAL & INDUST. EQUIP.	3,654,106	0.76%
D AGRIC. MACHINERY & EQUIP.	17,211,246	3.59%
E AG-OUTBLDG & FARM SITE LAND	11,160,920	2.32%
F AGRICULTURAL LAND	416,574,850	86.78%
G COMMERCIAL, INDUST., & MINERAL	2,260,450	0.47%
H RESIDENTIAL **	28,135,910	5.86%
KEYA PAHA COUNTY	\$480,052,028	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

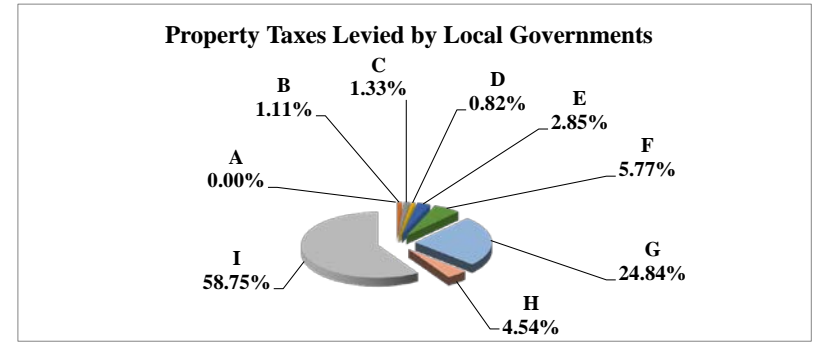
County Seat:	Kimball, NE	Taxable Aground Acres:
County Population:	3,821	Irrigated 40,304.24
Personal Property Returns	524	Dryland 246,999.20
Residential & Recreational Records:	2,090	Grassland 300,119.52
Commercial, Indust., & Mineral Records:	992	Wasteland 0.00
Agricultural Records:	1,938	Other 0.00
Total Taxable Real Property Records:	5,020	Total Acres 587,422.96

53 KIMBALL COUNTY

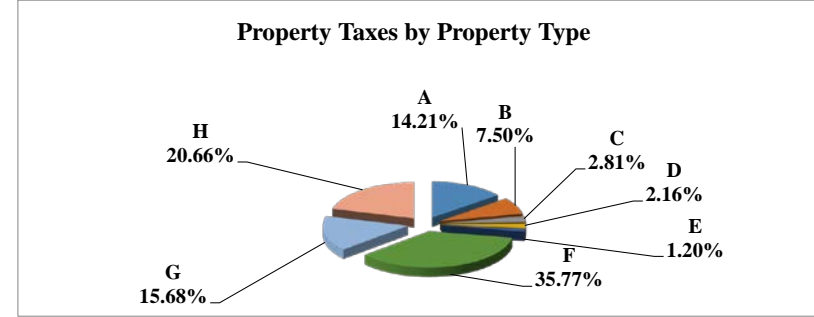
2018 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,648,938,748	132,925	0.0081	1.11%
C	FIRE DISTRICTS	586,193,556	159,873	0.0273	1.33%
D	EDUCATIONAL SERVICE UNITS	702,048,145	98,161	0.0140	0.82%
E	NATURAL RESOURCE DISTRICTS	702,048,145	343,190	0.0489	2.85%
F	COMMUNITY COLLEGE	702,048,145	694,355	0.0989	5.77%
G	COUNTY	702,048,145	2,987,321	0.4255	24.84%
H	CITY OR VILLAGE	130,736,710	545,471	0.4172	4.54%
I	SCHOOL DISTRICTS *	702,048,146	7,065,708	1.0064	58.75%
	KIMBALL COUNTY	\$702,048,145	\$12,027,004	1.7131	100.00%

* Includes Learning Community and all School Bonds

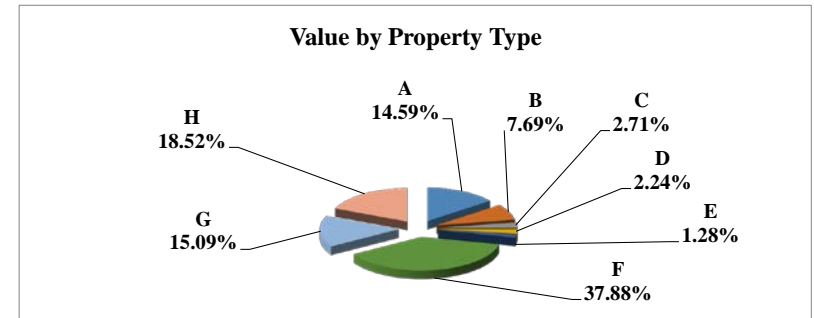


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$102,448,192	\$1,708,720	1.6679	14.21%
B	PUBLIC SERVIC ENTITIES	53,984,160	901,902	1.6707	7.50%
C	COMMERCIAL & INDUST. EQUIP.	19,026,070	337,846	1.7757	2.81%
D	AGRIC. MACHINERY & EQUIP.	15,715,502	259,679	1.6524	2.16%
E	AG-OUTBLDG & FARM SITE LAND	8,979,815	144,910	1.6137	1.20%
F	AGRICULTURAL LAND	265,934,750	4,302,333	1.6178	35.77%
G	COMMERCIAL, INDUST., & MINERAL	105,920,561	1,886,349	1.7809	15.68%
H	RESIDENTIAL **	130,039,095	2,485,266	1.9112	20.66%
	KIMBALL COUNTY	\$702,048,145	\$12,027,004	1.7131	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$102,448,192	14.59%
B	PUBLIC SERVIC ENTITIES	53,984,160	7.69%
C	COMMERCIAL & INDUST. EQUIP.	19,026,070	2.71%
D	AGRIC. MACHINERY & EQUIP.	15,715,502	2.24%
E	AG-OUTBLDG & FARM SITE LAND	8,979,815	1.28%
F	AGRICULTURAL LAND	265,934,750	37.88%
G	COMMERCIAL, INDUST., & MINERAL	105,920,561	15.09%
H	RESIDENTIAL **	130,039,095	18.52%
	KIMBALL COUNTY	\$702,048,145	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Center, NE	Taxable Aground Acres:
County Population:	8,701	Irrigated 86,990.70
Personal Property Returns	1,478	Dryland 206,068.93
Residential & Recreational Records:	4,904	Grassland 329,814.78
Commercial, Indust., & Mineral Records:	629	Wasteland 4,815.43
Agricultural Records:	5,532	Other 13,397.35
Total Taxable Real Property Records:	11,065	Total Acres 641,087.19

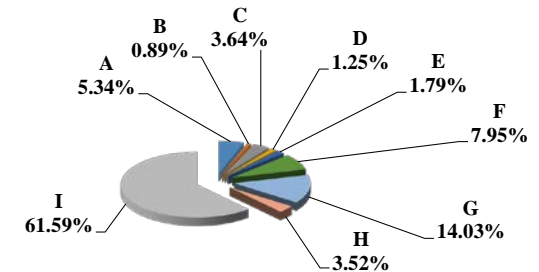
54 KNOX COUNTY

2018 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$2,128,636,827	\$1,358,705	0.0638	5.34%
B MISCELLANEOUS DISTRICTS	2,221,928,751	227,318	0.0102	0.89%
C FIRE DISTRICTS	2,035,556,300	926,586	0.0455	3.64%
D EDUCATIONAL SERVICE UNITS	2,128,636,826	317,935	0.0149	1.25%
E NATURAL RESOURCE DISTRICTS	2,128,636,825	454,273	0.0213	1.79%
F COMMUNITY COLLEGE	2,128,636,825	2,022,209	0.0950	7.95%
G COUNTY	2,128,636,825	3,570,541	0.1677	14.03%
H CITY OR VILLAGE	163,105,808	895,168	0.5488	3.52%
I SCHOOL DISTRICTS *	2,128,636,823	15,668,710	0.7361	61.59%
KNOX COUNTY	\$2,128,636,825	\$25,441,445	1.1952	100.00%

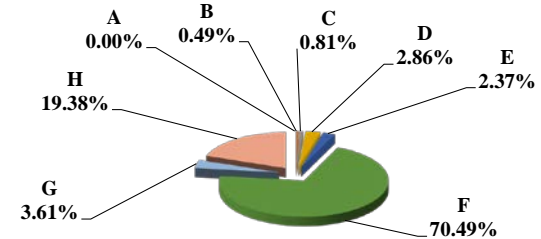
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$0	\$0		0.00%
B PUBLIC SERVIC ENTITIES	9,025,312	123,417	1.3675	0.49%
C COMMERCIAL & INDUST. EQUIP.	13,799,018	205,777	1.4912	0.81%
D AGRIC. MACHINERY & EQUIP.	64,476,815	726,597	1.1269	2.86%
E AG-OUTBLDG & FARM SITE LAND	52,750,480	602,387	1.1420	2.37%
F AGRICULTURAL LAND	1,568,898,245	17,934,549	1.1431	70.49%
G COMMERCIAL, INDUST., & MINERAL	68,079,140	918,655	1.3494	3.61%
H RESIDENTIAL **	351,607,815	4,930,063	1.4021	19.38%
KNOX COUNTY	\$2,128,636,825	\$25,441,445	1.1952	100.00%

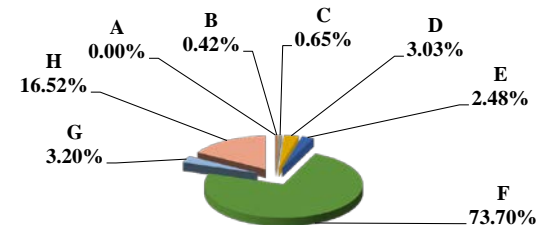
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$0	0.00%
B PUBLIC SERVIC ENTITIES	9,025,312	0.42%
C COMMERCIAL & INDUST. EQUIP.	13,799,018	0.65%
D AGRIC. MACHINERY & EQUIP.	64,476,815	3.03%
E AG-OUTBLDG & FARM SITE LAND	52,750,480	2.48%
F AGRICULTURAL LAND	1,568,898,245	73.70%
G COMMERCIAL, INDUST., & MINERAL	68,079,140	3.20%
H RESIDENTIAL **	351,607,815	16.52%
KNOX COUNTY	\$2,128,636,825	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Lincoln, NE	Taxable Aground Acres:
County Population:	285,407	Irrigated 20,107.67
Personal Property Returns	6,883	Dryland 267,898.70
Residential & Recreational Records:	95,600	Grassland 76,279.60
Commercial, Indust., & Mineral Records:	7,844	Wasteland 26,581.59
Agricultural Records:	7,049	Other 0.00
Total Taxable Real Property Records:	110,493	Total Acres 390,867.56

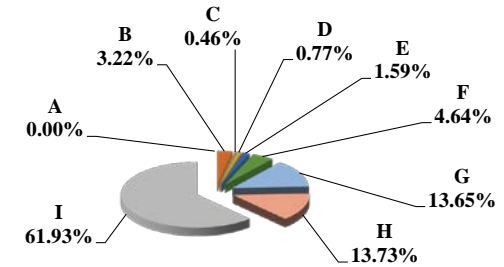
55 LANCASTER COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	99%
Agricultural:	72%
Ag Special Value:	72%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	160,135,106,838	16,755,656	0.0105	3.22%
C	FIRE DISTRICTS	4,688,759,669	2,404,284	0.0513	0.46%
D	EDUCATIONAL SERVICE UNITS	26,683,924,664	4,027,279	0.0151	0.77%
E	NATURAL RESOURCE DISTRICTS	26,683,924,671	8,302,370	0.0311	1.59%
F	COMMUNITY COLLEGE	26,683,924,667	24,202,358	0.0907	4.64%
G	COUNTY	26,683,924,667	71,132,977	0.2666	13.65%
H	CITY OR VILLAGE	22,351,959,454	71,519,335	0.3200	13.73%
I	SCHOOL DISTRICTS *	26,683,924,665	322,704,484	1.2094	61.93%
LANCASTER COUNTY		\$26,683,924,667	\$521,048,743	1.9527	100.00%

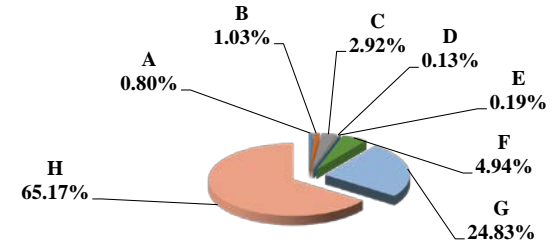
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$220,923,725	\$4,160,321	1.8831	0.80%
B	PUBLIC SERVIC ENTITIES	274,060,964	5,357,465	1.9548	1.03%
C	COMMERCIAL & INDUST. EQUIP.	768,076,058	15,220,400	1.9816	2.92%
D	AGRIC. MACHINERY & EQUIP.	38,869,782	657,376	1.6912	0.13%
E	AG-OUTBLDG & FARM SITE LAND	57,780,160	966,126	1.6721	0.19%
F	AGRICULTURAL LAND	1,532,705,440	25,723,355	1.6783	4.94%
G	COMMERCIAL, INDUST., & MINERAL	6,466,603,627	129,383,641	2.0008	24.83%
H	RESIDENTIAL **	17,324,904,911	339,580,055	1.9601	65.17%
LANCASTER COUNTY		\$26,683,924,667	\$521,048,743	1.9527	100.00%

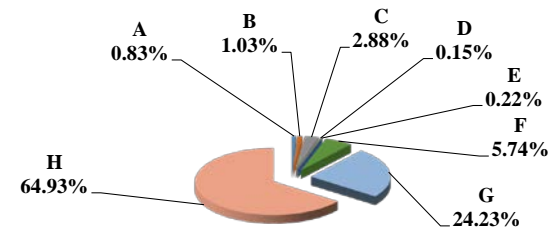
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$220,923,725	0.83%
B	PUBLIC SERVIC ENTITIES	274,060,964	1.03%
C	COMMERCIAL & INDUST. EQUIP.	768,076,058	2.88%
D	AGRIC. MACHINERY & EQUIP.	38,869,782	0.15%
E	AG-OUTBLDG & FARM SITE LAND	57,780,160	0.22%
F	AGRICULTURAL LAND	1,532,705,440	5.74%
G	COMMERCIAL, INDUST., & MINERAL	6,466,603,627	24.23%
H	RESIDENTIAL **	17,324,904,911	64.93%
LANCASTER COUNTY		\$26,683,924,667	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

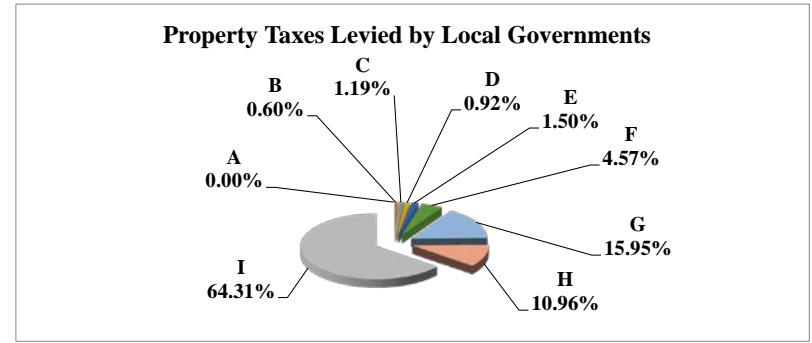
County Seat:	North Platte, NE	Taxable Aground Acres:	
County Population:	36,288	Irrigated	243,092.00
Personal Property Returns	2,034	Dryland	97,531.47
Residential & Recreational Records:	14,622	Grassland	1,192,168.10
Commercial, Indust., & Mineral Records:	1,692	Wasteland	38.75
Agricultural Records:	6,133	Other	24,187.48
Total Taxable Real Property Records:	22,447	Total Acres	1,557,017.80

56 LINCOLN COUNTY

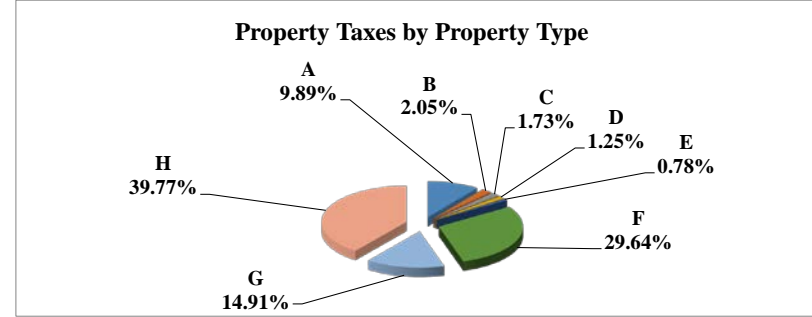
2018 Levels of Value	
Residential:	97%
Commercial:	98%
Agricultural:	71%
Ag Special Value:	71%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,512,137,193	483,876	0.0064	0.60%
C	FIRE DISTRICTS	3,267,739,849	959,207	0.0294	1.19%
D	EDUCATIONAL SERVICE UNITS	4,969,907,897	744,078	0.0150	0.92%
E	NATURAL RESOURCE DISTRICTS	4,969,907,902	1,209,601	0.0243	1.50%
F	COMMUNITY COLLEGE	4,969,907,899	3,679,884	0.0740	4.57%
G	COUNTY	4,969,907,899	12,836,790	0.2583	15.95%
H	CITY OR VILLAGE	1,766,651,902	8,820,031	0.4993	10.96%
I	SCHOOL DISTRICTS *	4,969,907,903	51,768,069	1.0416	64.31%
LINCOLN COUNTY		\$4,969,907,899	\$80,501,537	1.6198	100.00%

* Includes Learning Community and all School Bonds

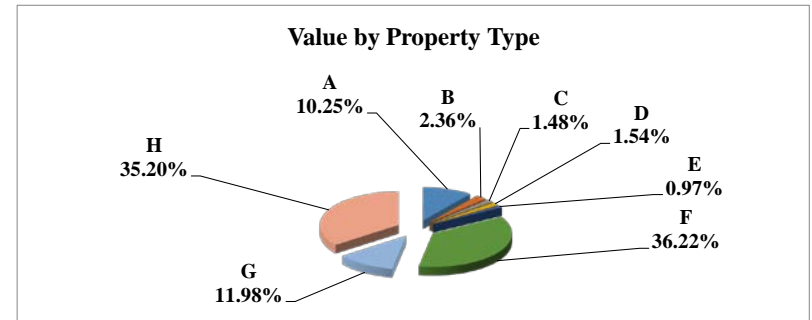


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$509,587,639	\$7,958,146	1.5617	9.89%
B	PUBLIC SERVIC ENTITIES	117,208,207	1,653,267	1.4105	2.05%
C	COMMERCIAL & INDUST. EQUIP.	73,364,290	1,389,002	1.8933	1.73%
D	AGRIC. MACHINERY & EQUIP.	76,568,749	1,002,322	1.3090	1.25%
E	AG-OUTBLDG & FARM SITE LAND	48,369,890	627,523	1.2973	0.78%
F	AGRICULTURAL LAND	1,800,268,540	23,857,282	1.3252	29.64%
G	COMMERCIAL, INDUST., & MINERAL	595,304,515	12,001,705	2.0161	14.91%
H	RESIDENTIAL **	1,749,236,069	32,012,291	1.8301	39.77%
LINCOLN COUNTY		\$4,969,907,899	\$80,501,537	1.6198	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$509,587,639	10.25%
B	PUBLIC SERVIC ENTITIES	117,208,207	2.36%
C	COMMERCIAL & INDUST. EQUIP.	73,364,290	1.48%
D	AGRIC. MACHINERY & EQUIP.	76,568,749	1.54%
E	AG-OUTBLDG & FARM SITE LAND	48,369,890	0.97%
F	AGRICULTURAL LAND	1,800,268,540	36.22%
G	COMMERCIAL, INDUST., & MINERAL	595,304,515	11.98%
H	RESIDENTIAL **	1,749,236,069	35.20%
LINCOLN COUNTY		\$4,969,907,899	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

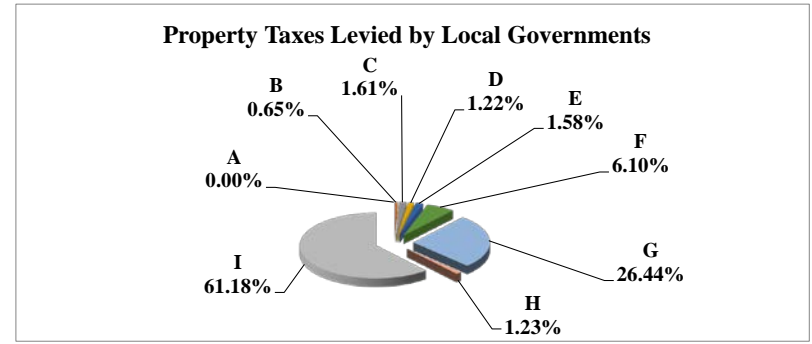
County Seat:	Stapleton, NE	Taxable Aground Acres:	
County Population:	763	Irrigated	32,850.11
Personal Property Returns	153	Dryland	10,822.38
Residential & Recreational Records:	282	Grassland	315,821.05
Commercial, Indust., & Mineral Records:	61	Wasteland	2,127.97
Agricultural Records:	1,150	Other	38.50
Total Taxable Real Property Records:	1,493	Total Acres	361,660.01

57 LOGAN COUNTY

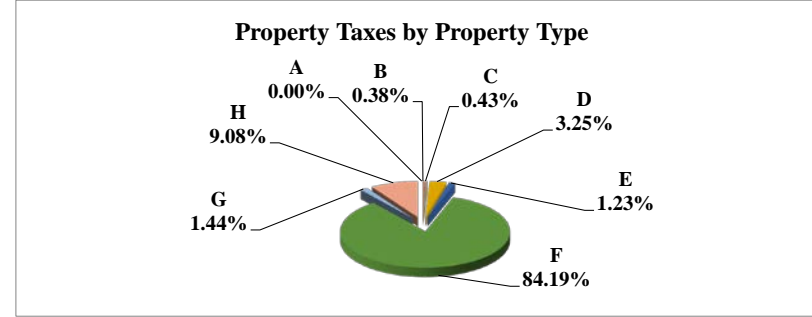
2018 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	379,867,637	26,002	0.0068	0.65%
C	FIRE DISTRICTS	331,653,955	64,560	0.0195	1.61%
D	EDUCATIONAL SERVICE UNITS	331,653,956	49,107	0.0148	1.22%
E	NATURAL RESOURCE DISTRICTS	331,653,955	63,416	0.0191	1.58%
F	COMMUNITY COLLEGE	331,653,955	245,567	0.0740	6.10%
G	COUNTY	331,653,955	1,063,690	0.3207	26.44%
H	CITY OR VILLAGE	10,789,189	49,288	0.4568	1.23%
I	SCHOOL DISTRICTS *	331,653,955	2,460,777	0.7420	61.18%
	LOGAN COUNTY	\$331,653,955	\$4,022,407	1.2128	100.00%

* Includes Learning Community and all School Bonds

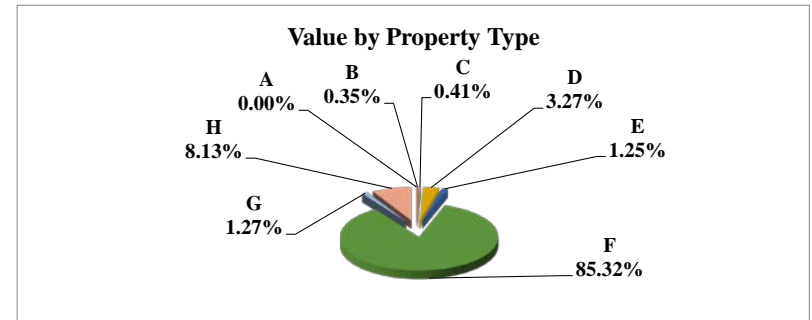


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,165,946	15,166	1.3008	0.38%
C	COMMERCIAL & INDUST. EQUIP.	1,366,296	17,228	1.2609	0.43%
D	AGRIC. MACHINERY & EQUIP.	10,831,986	130,642	1.2061	3.25%
E	AG-OUTBLDG & FARM SITE LAND	4,131,388	49,429	1.1964	1.23%
F	AGRICULTURAL LAND	282,959,393	3,386,545	1.1968	84.19%
G	COMMERCIAL, INDUST., & MINERAL	4,223,404	58,058	1.3747	1.44%
H	RESIDENTIAL **	26,975,542	365,338	1.3543	9.08%
	LOGAN COUNTY	\$331,653,955	\$4,022,407	1.2128	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,165,946	0.35%
C	COMMERCIAL & INDUST. EQUIP.	1,366,296	0.41%
D	AGRIC. MACHINERY & EQUIP.	10,831,986	3.27%
E	AG-OUTBLDG & FARM SITE LAND	4,131,388	1.25%
F	AGRICULTURAL LAND	282,959,393	85.32%
G	COMMERCIAL, INDUST., & MINERAL	4,223,404	1.27%
H	RESIDENTIAL **	26,975,542	8.13%
	LOGAN COUNTY	\$331,653,955	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Taylor, NE	Taxable Aground Acres:	
County Population:	632	Irrigated	15,531.84
Personal Property Returns	145	Dryland	6,810.77
Residential & Recreational Records:	548	Grassland	322,413.64
Commercial, Indust., & Mineral Records:	47	Wasteland	2,757.17
Agricultural Records:	1,410	Other	1,385.32
Total Taxable Real Property Records:	2,005	Total Acres	348,898.74

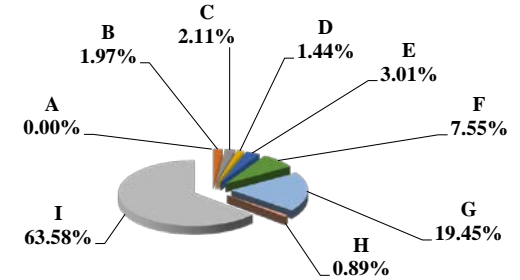
58 LOUP COUNTY

2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	338,320,080	65,296	0.0193	1.97%
C FIRE DISTRICTS	338,320,080	69,784	0.0206	2.11%
D EDUCATIONAL SERVICE UNITS	338,320,080	47,703	0.0141	1.44%
E NATURAL RESOURCE DISTRICTS	338,320,080	99,805	0.0295	3.01%
F COMMUNITY COLLEGE	338,320,080	250,357	0.0740	7.55%
G COUNTY	338,320,080	644,840	0.1906	19.45%
H CITY OR VILLAGE	3,875,850	29,379	0.7580	0.89%
I SCHOOL DISTRICTS *	338,320,080	2,107,697	0.6230	63.58%
LOUP COUNTY	\$338,320,080	\$3,314,862	0.9798	100.00%

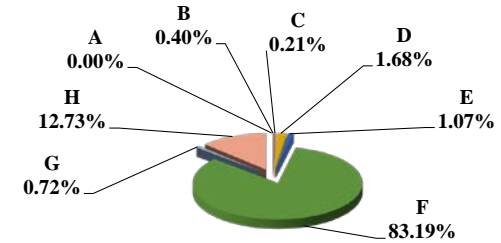
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$0	\$0		0.00%
B PUBLIC SERVIC ENTITIES	1,289,890	13,204	1.0237	0.40%
C COMMERCIAL & INDUST. EQUIP.	646,230	6,966	1.0779	0.21%
D AGRIC. MACHINERY & EQUIP.	5,671,715	55,733	0.9826	1.68%
E AG-OUTBLDG & FARM SITE LAND	3,659,255	35,610	0.9732	1.07%
F AGRICULTURAL LAND	284,042,680	2,757,576	0.9708	83.19%
G COMMERCIAL, INDUST., & MINERAL	2,071,420	23,867	1.1522	0.72%
H RESIDENTIAL **	40,938,890	421,906	1.0306	12.73%
LOUP COUNTY	\$338,320,080	\$3,314,862	0.9798	100.00%

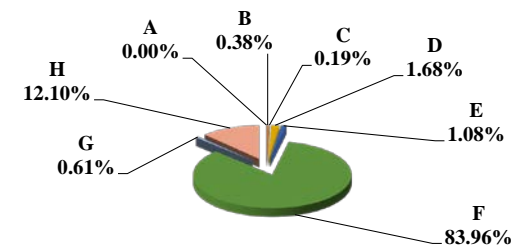
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$0	0.00%
B PUBLIC SERVIC ENTITIES	1,289,890	0.38%
C COMMERCIAL & INDUST. EQUIP.	646,230	0.19%
D AGRIC. MACHINERY & EQUIP.	5,671,715	1.68%
E AG-OUTBLDG & FARM SITE LAND	3,659,255	1.08%
F AGRICULTURAL LAND	284,042,680	83.96%
G COMMERCIAL, INDUST., & MINERAL	2,071,420	0.61%
H RESIDENTIAL **	40,938,890	12.10%
LOUP COUNTY	\$338,320,080	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

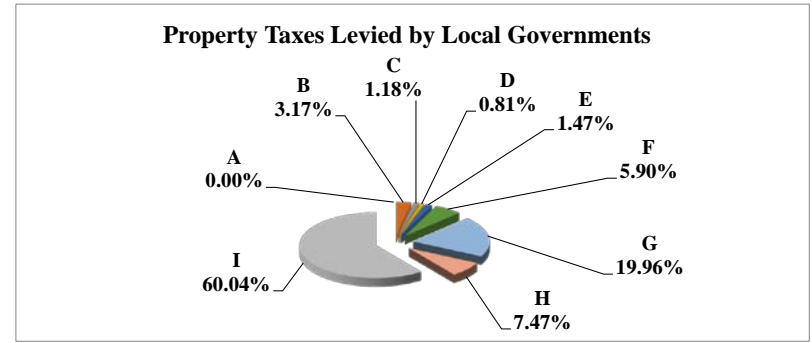
County Seat:	Madison, NE	Taxable Aground Acres:
County Population:	34,876	Irrigated 119,762.66
Personal Property Returns	2,568	Dryland 150,129.14
Residential & Recreational Records:	12,514	Grassland 50,349.58
Commercial, Indust., & Mineral Records:	1,869	Wasteland 4,079.10
Agricultural Records:	3,415	Other 3,056.73
Total Taxable Real Property Records:	17,798	Total Acres 327,377.21

59 MADISON COUNTY

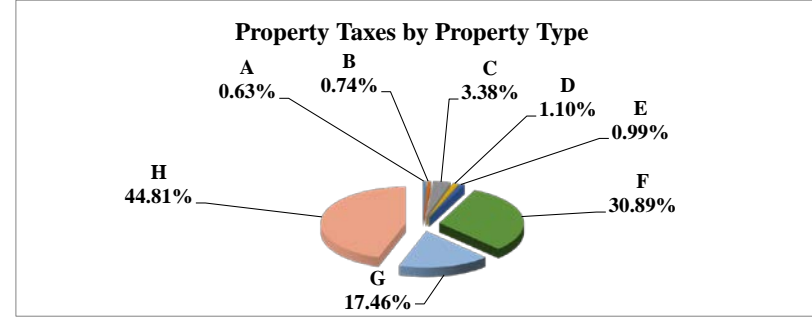
2018 Levels of Value	
Residential:	94%
Commercial:	NEI
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	15,492,257,450	2,075,776	0.0134	3.17%
C	FIRE DISTRICTS	2,311,858,808	776,389	0.0336	1.18%
D	EDUCATIONAL SERVICE UNITS	4,069,667,533	532,241	0.0131	0.81%
E	NATURAL RESOURCE DISTRICTS	4,069,667,533	960,983	0.0236	1.47%
F	COMMUNITY COLLEGE	4,069,667,533	3,866,185	0.0950	5.90%
G	COUNTY	4,069,667,533	13,084,265	0.3215	19.96%
H	CITY OR VILLAGE	1,757,808,725	4,893,881	0.2784	7.47%
I	SCHOOL DISTRICTS *	4,069,667,533	39,346,997	0.9668	60.04%
MADISON COUNTY		\$4,069,667,533	\$65,536,718	1.6104	100.00%

* Includes Learning Community and all School Bonds

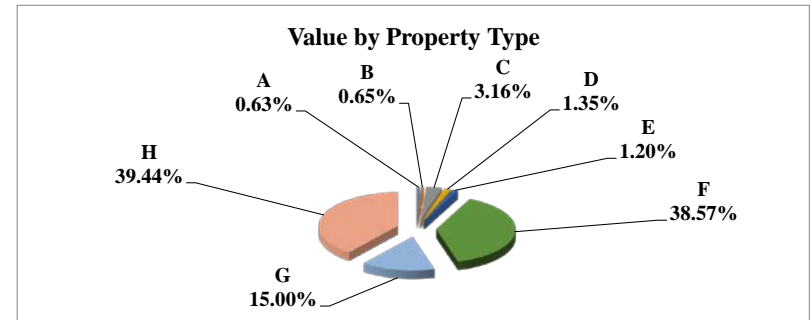


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$25,744,645	\$411,120	1.5969	0.63%
B	PUBLIC SERVIC ENTITIES	26,414,536	487,724	1.8464	0.74%
C	COMMERCIAL & INDUST. EQUIP.	128,649,698	2,217,040	1.7233	3.38%
D	AGRIC. MACHINERY & EQUIP.	54,796,103	722,541	1.3186	1.10%
E	AG-OUTBLDG & FARM SITE LAND	48,955,818	645,667	1.3189	0.99%
F	AGRICULTURAL LAND	1,569,654,952	20,245,649	1.2898	30.89%
G	COMMERCIAL, INDUST., & MINERAL	610,457,425	11,440,976	1.8742	17.46%
H	RESIDENTIAL **	1,604,994,356	29,366,002	1.8297	44.81%
MADISON COUNTY		\$4,069,667,533	\$65,536,718	1.6104	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$25,744,645	0.63%
B	PUBLIC SERVIC ENTITIES	26,414,536	0.65%
C	COMMERCIAL & INDUST. EQUIP.	128,649,698	3.16%
D	AGRIC. MACHINERY & EQUIP.	54,796,103	1.35%
E	AG-OUTBLDG & FARM SITE LAND	48,955,818	1.20%
F	AGRICULTURAL LAND	1,569,654,952	38.57%
G	COMMERCIAL, INDUST., & MINERAL	610,457,425	15.00%
H	RESIDENTIAL **	1,604,994,356	39.44%
MADISON COUNTY		\$4,069,667,533	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Tryon, NE
County Population: 539
Personal Property Returns: 99
 Residential & Recreational Records: 116
 Commercial, Indust., & Mineral Records: 12
 Agricultural Records: 1,483
Total Taxable Real Property Records: 1,611

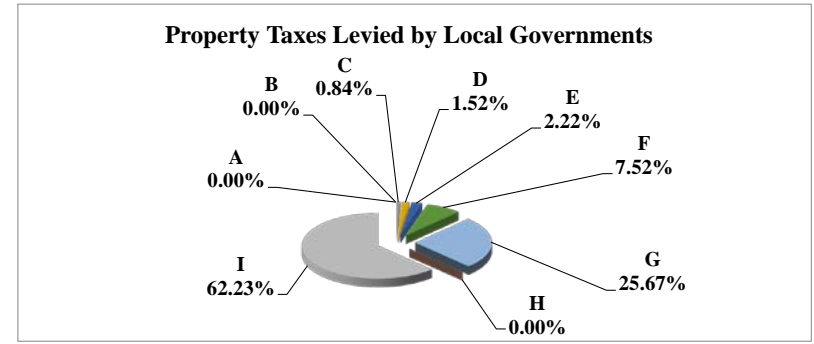
Taxable Aground Acres:
 Irrigated: 15,034.60
 Dryland: 2,334.40
 Grassland: 528,638.39
 Wasteland: 4,149.72
 Other: 0.00
Total Acres: 550,157.11

60 MCPHERSON COUNTY

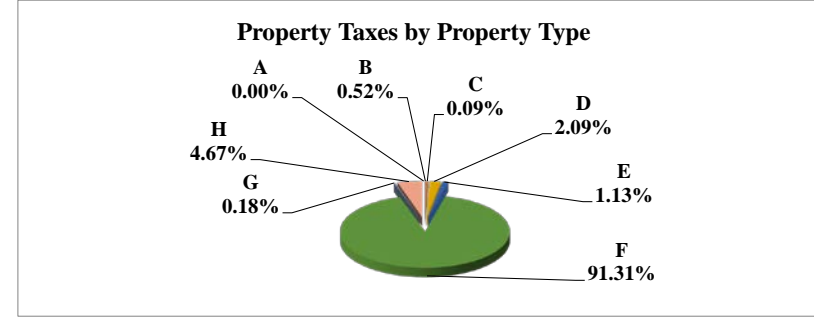
2018 Levels of Value
 Residential: 100%
 Commercial: 100%
 Agricultural: 75%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	296,792,810	24,483	0.0082	0.84%
D	EDUCATIONAL SERVICE UNITS	296,792,810	44,519	0.0150	1.52%
E	NATURAL RESOURCE DISTRICTS	296,792,809	64,903	0.0219	2.22%
F	COMMUNITY COLLEGE	296,792,810	219,754	0.0740	7.52%
G	COUNTY	296,792,810	750,042	0.2527	25.67%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	296,792,809	1,818,507	0.6127	62.23%
	MCPHERSON COUNTY	\$296,792,810	\$2,922,208	0.9846	100.00%

* Includes Learning Community and all School Bonds

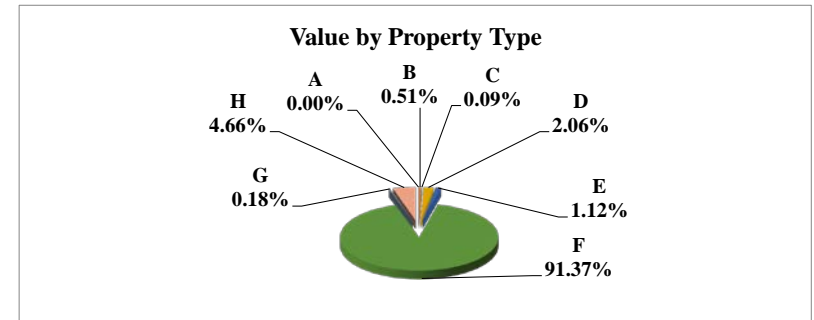


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,512,317	15,128	1.0003	0.52%
C	COMMERCIAL & INDUST. EQUIP.	270,693	2,656	0.9813	0.09%
D	AGRIC. MACHINERY & EQUIP.	6,123,143	61,112	0.9980	2.09%
E	AG-OUTBLDG & FARM SITE LAND	3,337,699	33,071	0.9908	1.13%
F	AGRICULTURAL LAND	271,179,564	2,668,366	0.9840	91.31%
G	COMMERCIAL, INDUST., & MINERAL	541,956	5,290	0.9761	0.18%
H	RESIDENTIAL **	13,827,438	136,586	0.9878	4.67%
	MCPHERSON COUNTY	\$296,792,810	\$2,922,208	0.9846	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,512,317	0.51%
C	COMMERCIAL & INDUST. EQUIP.	270,693	0.09%
D	AGRIC. MACHINERY & EQUIP.	6,123,143	2.06%
E	AG-OUTBLDG & FARM SITE LAND	3,337,699	1.12%
F	AGRICULTURAL LAND	271,179,564	91.37%
G	COMMERCIAL, INDUST., & MINERAL	541,956	0.18%
H	RESIDENTIAL **	13,827,438	4.66%
	MCPHERSON COUNTY	\$296,792,810	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

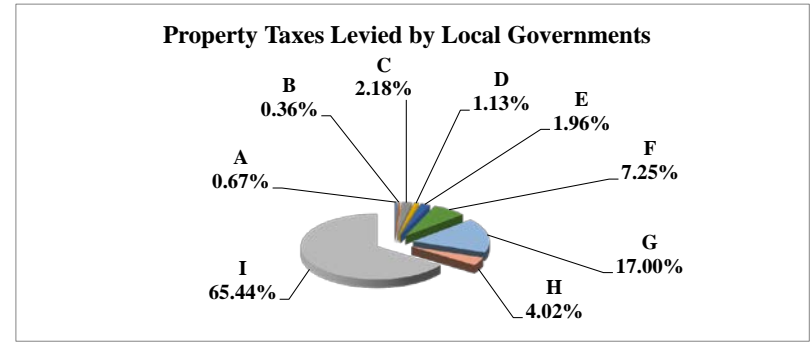
County Seat:	Central City, NE	Taxable Aground Acres:	
County Population:	7,845	Irrigated	188,252.78
Personal Property Returns	1,016	Dryland	15,980.50
Residential & Recreational Records:	4,051	Grassland	68,939.16
Commercial, Indust., & Mineral Records:	433	Wasteland	138.73
Agricultural Records:	2,887	Other	18,777.24
Total Taxable Real Property Records:	7,371	Total Acres	292,088.41

61 MERRICK COUNTY

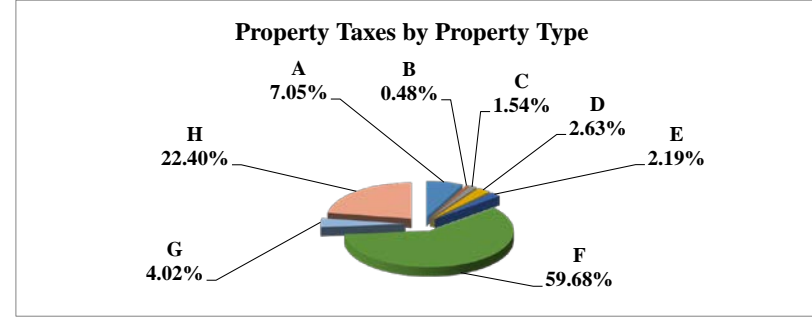
2018 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,690,032,279	\$162,962	0.0096	0.67%
B	MISCELLANEOUS DISTRICTS	1,843,143,240	86,559	0.0047	0.36%
C	FIRE DISTRICTS	1,660,484,770	531,335	0.0320	2.18%
D	EDUCATIONAL SERVICE UNITS	1,842,270,556	274,242	0.0149	1.13%
E	NATURAL RESOURCE DISTRICTS	1,842,270,556	477,917	0.0259	1.96%
F	COMMUNITY COLLEGE	1,842,270,556	1,767,772	0.0960	7.25%
G	COUNTY	1,842,270,556	4,144,875	0.2250	17.00%
H	CITY OR VILLAGE	211,329,913	979,536	0.4635	4.02%
I	SCHOOL DISTRICTS *	1,842,270,556	15,951,196	0.8658	65.44%
MERRICK COUNTY		\$1,842,270,556	\$24,376,394	1.3232	100.00%

* Includes Learning Community and all School Bonds

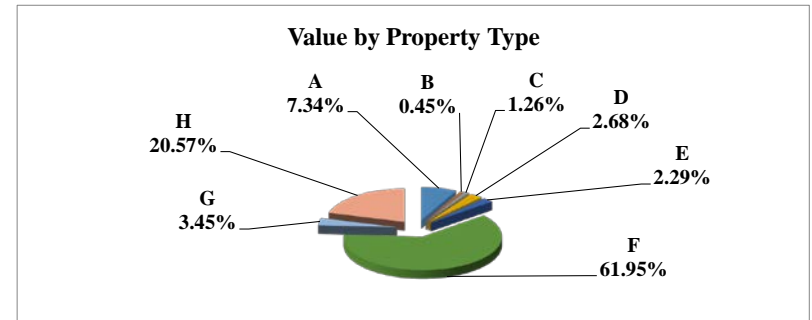


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$135,179,597	\$1,718,408	1.2712	7.05%
B	PUBLIC SERVIC ENTITIES	8,327,304	117,171	1.4071	0.48%
C	COMMERCIAL & INDUST. EQUIP.	23,259,380	376,206	1.6174	1.54%
D	AGRIC. MACHINERY & EQUIP.	49,446,096	642,060	1.2985	2.63%
E	AG-OUTBLDG & FARM SITE LAND	42,239,385	533,782	1.2637	2.19%
F	AGRICULTURAL LAND	1,141,343,215	14,547,181	1.2746	59.68%
G	COMMERCIAL, INDUST., & MINERAL	63,488,318	980,798	1.5448	4.02%
H	RESIDENTIAL **	378,987,261	5,460,788	1.4409	22.40%
MERRICK COUNTY		\$1,842,270,556	\$24,376,394	1.3232	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$135,179,597	7.34%
B	PUBLIC SERVIC ENTITIES	8,327,304	0.45%
C	COMMERCIAL & INDUST. EQUIP.	23,259,380	1.26%
D	AGRIC. MACHINERY & EQUIP.	49,446,096	2.68%
E	AG-OUTBLDG & FARM SITE LAND	42,239,385	2.29%
F	AGRICULTURAL LAND	1,141,343,215	61.95%
G	COMMERCIAL, INDUST., & MINERAL	63,488,318	3.45%
H	RESIDENTIAL **	378,987,261	20.57%
MERRICK COUNTY		\$1,842,270,556	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Bridgeport, NE
County Population: 5,042
Personal Property Returns: 691
 Residential & Recreational Records: 2,810
 Commercial, Indust., & Mineral Records: 461
 Agricultural Records: 4,125
Total Taxable Real Property Records: 7,396

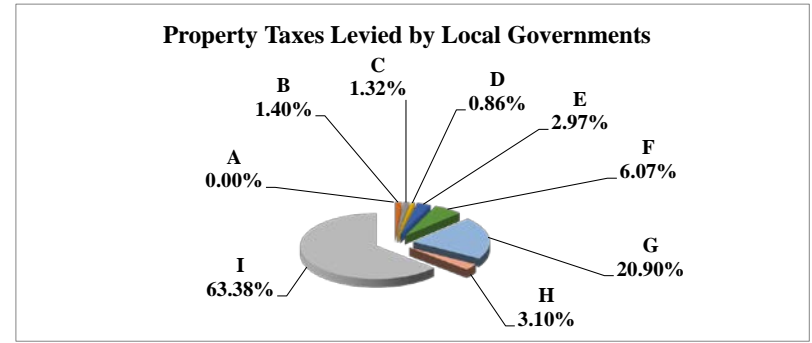
Taxable Aground Acres:
 Irrigated 124,266.07
 Dryland 68,510.13
 Grassland 685,570.91
 Wasteland 2,695.15
 Other 15,974.60
Total Acres 897,016.86

62 MORRILL COUNTY

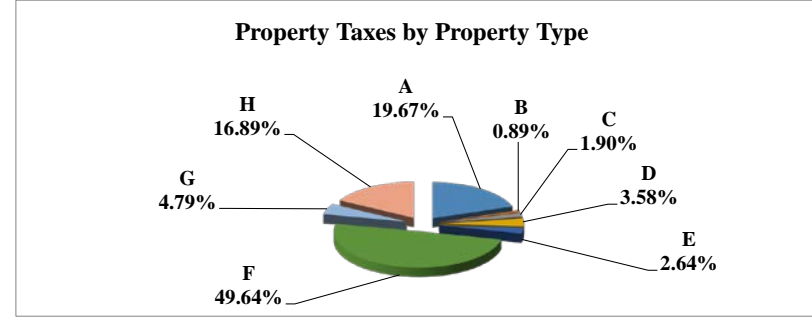
2018 Levels of Value
 Residential: 97%
 Commercial: 100%
 Agricultural: 69%
 Ag Special Value: 69%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,110,394,674	252,790	0.0228	1.40%
C	FIRE DISTRICTS	992,704,525	238,211	0.0240	1.32%
D	EDUCATIONAL SERVICE UNITS	1,110,394,674	155,256	0.0140	0.86%
E	NATURAL RESOURCE DISTRICTS	1,110,394,674	537,243	0.0484	2.97%
F	COMMUNITY COLLEGE	1,110,394,674	1,098,227	0.0989	6.07%
G	COUNTY	1,110,394,674	3,779,679	0.3404	20.90%
H	CITY OR VILLAGE	121,552,773	561,316	0.4618	3.10%
I	SCHOOL DISTRICTS *	1,110,394,674	11,464,139	1.0324	63.38%
	MORRILL COUNTY	\$1,110,394,674	\$18,086,860	1.6289	100.00%

* Includes Learning Community and all School Bonds

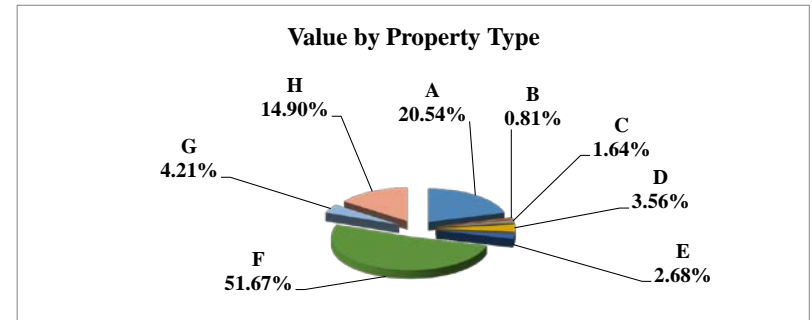


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$228,067,950	\$3,558,460	1.5603	19.67%
B	PUBLIC SERVIC ENTITIES	8,954,331	161,482	1.8034	0.89%
C	COMMERCIAL & INDUST. EQUIP.	18,182,271	343,748	1.8906	1.90%
D	AGRIC. MACHINERY & EQUIP.	39,507,354	647,744	1.6396	3.58%
E	AG-OUTBLDG & FARM SITE LAND	29,733,865	477,260	1.6051	2.64%
F	AGRICULTURAL LAND	573,726,350	8,977,638	1.5648	49.64%
G	COMMERCIAL, INDUST., & MINERAL	46,730,340	865,950	1.8531	4.79%
H	RESIDENTIAL **	165,492,213	3,054,577	1.8458	16.89%
	MORRILL COUNTY	\$1,110,394,674	\$18,086,860	1.6289	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$228,067,950	20.54%
B	PUBLIC SERVIC ENTITIES	8,954,331	0.81%
C	COMMERCIAL & INDUST. EQUIP.	18,182,271	1.64%
D	AGRIC. MACHINERY & EQUIP.	39,507,354	3.56%
E	AG-OUTBLDG & FARM SITE LAND	29,733,865	2.68%
F	AGRICULTURAL LAND	573,726,350	51.67%
G	COMMERCIAL, INDUST., & MINERAL	46,730,340	4.21%
H	RESIDENTIAL **	165,492,213	14.90%
	MORRILL COUNTY	\$1,110,394,674	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Fullerton, NE
County Population: 3,735
Personal Property Returns: 594
 Residential & Recreational Records: 1,752
 Commercial, Indust., & Mineral Records: 208
 Agricultural Records: 2,392
Total Taxable Real Property Records: 4,352

Taxable Aground Acres:
 Irrigated: 77,960.44
 Dryland: 72,696.67
 Grassland: 112,042.14
 Wasteland: 1,144.01
 Other: 1,372.85
Total Acres: 265,216.11

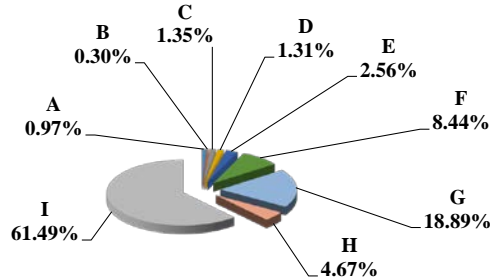
63 NANCE COUNTY

2018 Levels of Value
 Residential: 95%
 Commercial: 100%
 Agricultural: 70%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,082,306,910	\$130,000	0.0120	0.97%
B	MISCELLANEOUS DISTRICTS	1,264,937,642	39,914	0.0032	0.30%
C	FIRE DISTRICTS	1,082,306,910	180,604	0.0167	1.35%
D	EDUCATIONAL SERVICE UNITS	1,175,509,671	175,607	0.0149	1.31%
E	NATURAL RESOURCE DISTRICTS	1,175,509,671	342,304	0.0291	2.56%
F	COMMUNITY COLLEGE	1,175,509,671	1,127,974	0.0960	8.44%
G	COUNTY	1,175,509,671	2,524,717	0.2148	18.89%
H	CITY OR VILLAGE	93,202,761	624,442	0.6700	4.67%
I	SCHOOL DISTRICTS *	1,175,509,671	8,216,605	0.6990	61.49%
	NANCE COUNTY	\$1,175,509,671	\$13,362,166	1.1367	100.00%

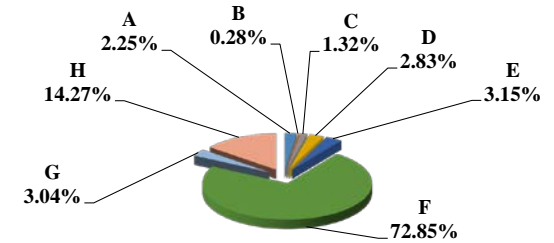
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$26,480,685	\$301,047	1.1369	2.25%
B	PUBLIC SERVIC ENTITIES	2,777,602	37,437	1.3478	0.28%
C	COMMERCIAL & INDUST. EQUIP.	15,454,533	176,690	1.1433	1.32%
D	AGRIC. MACHINERY & EQUIP.	33,370,098	377,907	1.1325	2.83%
E	AG-OUTBLDG & FARM SITE LAND	39,302,840	420,871	1.0708	3.15%
F	AGRICULTURAL LAND	894,164,028	9,734,991	1.0887	72.85%
G	COMMERCIAL, INDUST., & MINERAL	29,597,840	406,439	1.3732	3.04%
H	RESIDENTIAL **	134,362,045	1,906,784	1.4191	14.27%
	NANCE COUNTY	\$1,175,509,671	\$13,362,166	1.1367	100.00%

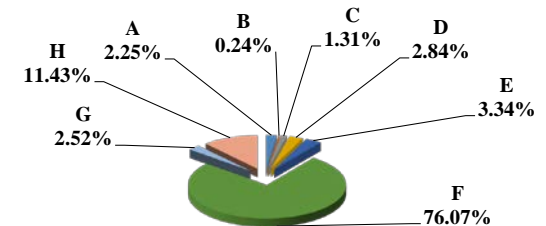
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$26,480,685	2.25%
B	PUBLIC SERVIC ENTITIES	2,777,602	0.24%
C	COMMERCIAL & INDUST. EQUIP.	15,454,533	1.31%
D	AGRIC. MACHINERY & EQUIP.	33,370,098	2.84%
E	AG-OUTBLDG & FARM SITE LAND	39,302,840	3.34%
F	AGRICULTURAL LAND	894,164,028	76.07%
G	COMMERCIAL, INDUST., & MINERAL	29,597,840	2.52%
H	RESIDENTIAL **	134,362,045	11.43%
	NANCE COUNTY	\$1,175,509,671	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Auburn, NE
County Population: 7,248
Personal Property Returns: 603
 Residential & Recreational Records: 3,104
 Commercial, Indust., & Mineral Records: 459
 Agricultural Records: 2,625
Total Taxable Real Property Records: 6,188

Taxable Aground Acres:
 Irrigated: 10,154.35
 Dryland: 173,407.73
 Grassland: 48,646.15
 Wasteland: 3,405.44
 Other: 0.00
Total Acres: 235,613.67

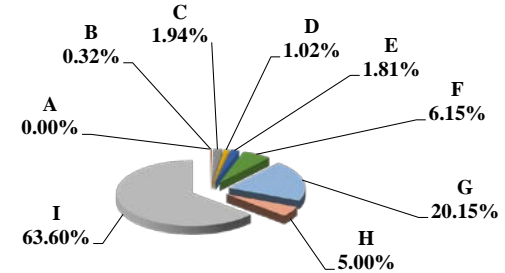
64 NEMAHA COUNTY

2018 Levels of Value
 Residential: 96%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,149,703,672	54,571	0.0047	0.32%
C	FIRE DISTRICTS	978,493,275	329,631	0.0337	1.94%
D	EDUCATIONAL SERVICE UNITS	1,149,703,672	172,466	0.0150	1.02%
E	NATURAL RESOURCE DISTRICTS	1,149,703,672	307,659	0.0268	1.81%
F	COMMUNITY COLLEGE	1,149,703,671	1,042,803	0.0907	6.15%
G	COUNTY	1,149,703,672	3,417,067	0.2972	20.15%
H	CITY OR VILLAGE	174,717,322	848,151	0.4854	5.00%
I	SCHOOL DISTRICTS *	1,149,703,670	10,785,095	0.9381	63.60%
	NEMAHA COUNTY	\$1,149,703,672	\$16,957,442	1.4749	100.00%

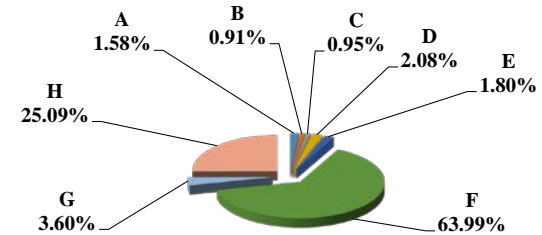
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$17,311,301	\$267,743	1.5466	1.58%
B	PUBLIC SERVIC ENTITIES	9,652,202	153,956	1.5950	0.91%
C	COMMERCIAL & INDUST. EQUIP.	9,087,955	161,479	1.7768	0.95%
D	AGRIC. MACHINERY & EQUIP.	25,947,399	353,080	1.3608	2.08%
E	AG-OUTBLDG & FARM SITE LAND	22,364,567	305,450	1.3658	1.80%
F	AGRICULTURAL LAND	786,441,512	10,850,651	1.3797	63.99%
G	COMMERCIAL, INDUST., & MINERAL	32,446,825	609,950	1.8798	3.60%
H	RESIDENTIAL **	246,451,911	4,255,134	1.7266	25.09%
	NEMAHA COUNTY	\$1,149,703,672	\$16,957,442	1.4749	100.00%

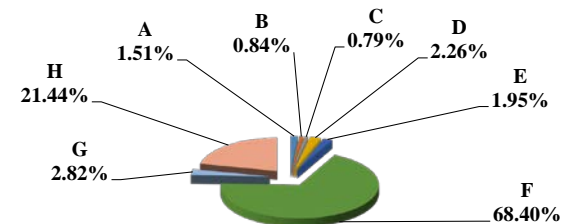
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$17,311,301	1.51%
B	PUBLIC SERVIC ENTITIES	9,652,202	0.84%
C	COMMERCIAL & INDUST. EQUIP.	9,087,955	0.79%
D	AGRIC. MACHINERY & EQUIP.	25,947,399	2.26%
E	AG-OUTBLDG & FARM SITE LAND	22,364,567	1.95%
F	AGRICULTURAL LAND	786,441,512	68.40%
G	COMMERCIAL, INDUST., & MINERAL	32,446,825	2.82%
H	RESIDENTIAL **	246,451,911	21.44%
	NEMAHA COUNTY	\$1,149,703,672	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Nelson, NE	Taxable Amland Acres:
County Population:	4,500	Irrigated 72,390.01
Personal Property Returns	687	Dryland 159,876.34
Residential & Recreational Records:	2,097	Grassland 115,149.91
Commercial, Indust., & Mineral Records:	382	Wasteland 831.54
Agricultural Records:	3,114	Other 265.65
Total Taxable Real Property Records:	5,593	Total Acres 348,513.45

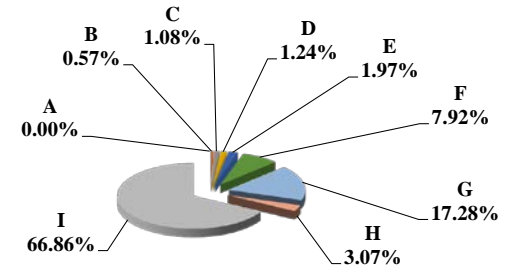
65 NUCKOLLS COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
Taxing Subdivision:				
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	1,498,775,832	86,840	0.0058	0.57%
C FIRE DISTRICTS	1,170,860,448	165,273	0.0141	1.08%
D EDUCATIONAL SERVICE UNITS	1,259,345,553	188,902	0.0150	1.24%
E NATURAL RESOURCE DISTRICTS	1,259,345,553	299,763	0.0238	1.97%
F COMMUNITY COLLEGE	1,259,345,553	1,208,420	0.0960	7.92%
G COUNTY	1,259,345,553	2,634,921	0.2092	17.28%
H CITY OR VILLAGE	104,714,801	468,739	0.4476	3.07%
I SCHOOL DISTRICTS *	1,259,345,553	10,195,648	0.8096	66.86%
NUCKOLLS COUNTY	\$1,259,345,553	\$15,248,507	1.2108	100.00%

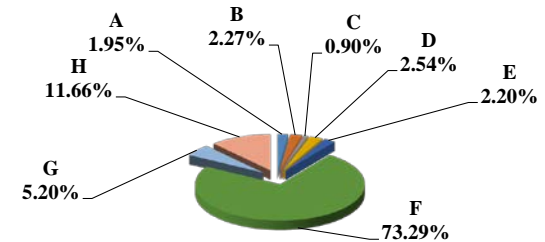
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
Property Type:				
A RAILROADS	\$28,448,401	\$296,984	1.0439	1.95%
B PUBLIC SERVIC ENTITIES	30,845,896	346,000	1.1217	2.27%
C COMMERCIAL & INDUST. EQUIP.	8,824,844	136,751	1.5496	0.90%
D AGRIC. MACHINERY & EQUIP.	33,944,727	386,645	1.1390	2.54%
E AG-OUTBLDG & FARM SITE LAND	28,995,795	336,174	1.1594	2.20%
F AGRICULTURAL LAND	963,192,845	11,175,262	1.1602	73.29%
G COMMERCIAL, INDUST., & MINERAL	51,901,980	793,055	1.5280	5.20%
H RESIDENTIAL **	113,191,065	1,777,635	1.5705	11.66%
NUCKOLLS COUNTY	\$1,259,345,553	\$15,248,507	1.2108	100.00%

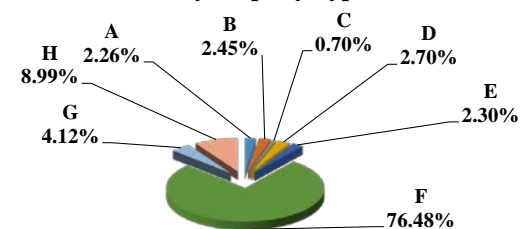
Property Taxes by Property Type



	2018 VALUE	Value % of Total
Property Type:		
A RAILROADS	\$28,448,401	2.26%
B PUBLIC SERVIC ENTITIES	30,845,896	2.45%
C COMMERCIAL & INDUST. EQUIP.	8,824,844	0.70%
D AGRIC. MACHINERY & EQUIP.	33,944,727	2.70%
E AG-OUTBLDG & FARM SITE LAND	28,995,795	2.30%
F AGRICULTURAL LAND	963,192,845	76.48%
G COMMERCIAL, INDUST., & MINERAL	51,901,980	4.12%
H RESIDENTIAL **	113,191,065	8.99%
NUCKOLLS COUNTY	\$1,259,345,553	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Nebraska City, NE
County Population:	15,740
Personal Property Returns	1,087
Residential & Recreational Records:	6,920
Commercial, Indust., & Mineral Records:	829
Agricultural Records:	3,782
Total Taxable Real Property Records:	11,531

Taxable Aground Acres:	
Irrigated	6,186.40
Dryland	269,865.27
Grassland	69,653.75
Wasteland	2,052.28
Other	0.00
Total Acres	347,757.70

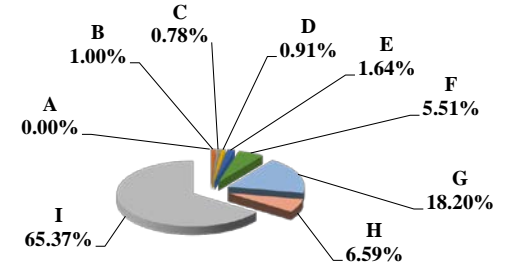
66 OTOE COUNTY

2018 Levels of Value	
Residential:	96%
Commercial:	96%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,004,402,957	391,737	0.0098	1.00%
C	FIRE DISTRICTS	1,882,345,784	308,635	0.0164	0.78%
D	EDUCATIONAL SERVICE UNITS	2,388,176,953	358,784	0.0150	0.91%
E	NATURAL RESOURCE DISTRICTS	2,388,176,959	646,351	0.0271	1.64%
F	COMMUNITY COLLEGE	2,388,176,957	2,166,077	0.0907	5.51%
G	COUNTY	2,388,176,957	7,158,176	0.2997	18.20%
H	CITY OR VILLAGE	532,207,634	2,590,452	0.4867	6.59%
I	SCHOOL DISTRICTS *	2,388,176,957	25,710,660	1.0766	65.37%
	OTOE COUNTY	\$2,388,176,957	\$39,330,872	1.6469	100.00%

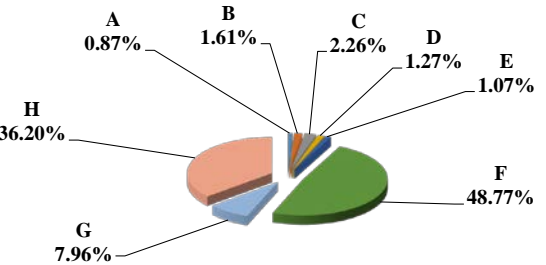
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$19,357,936	\$341,363	1.7634	0.87%
B	PUBLIC SERVIC ENTITIES	40,756,585	632,998	1.5531	1.61%
C	COMMERCIAL & INDUST. EQUIP.	47,755,749	888,820	1.8612	2.26%
D	AGRIC. MACHINERY & EQUIP.	33,155,667	499,478	1.5065	1.27%
E	AG-OUTBLDG & FARM SITE LAND	27,626,160	419,568	1.5187	1.07%
F	AGRICULTURAL LAND	1,273,241,360	19,179,700	1.5064	48.77%
G	COMMERCIAL, INDUST., & MINERAL	159,371,480	3,131,985	1.9652	7.96%
H	RESIDENTIAL **	786,912,020	14,236,960	1.8092	36.20%
	OTOE COUNTY	\$2,388,176,957	\$39,330,872	1.6469	100.00%

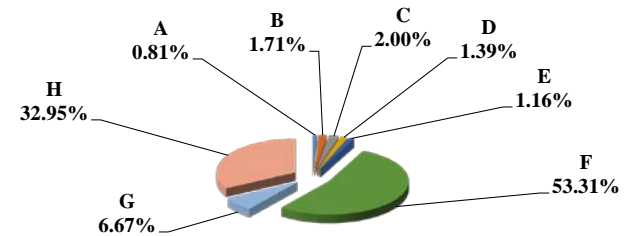
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$19,357,936	0.81%
B	PUBLIC SERVIC ENTITIES	40,756,585	1.71%
C	COMMERCIAL & INDUST. EQUIP.	47,755,749	2.00%
D	AGRIC. MACHINERY & EQUIP.	33,155,667	1.39%
E	AG-OUTBLDG & FARM SITE LAND	27,626,160	1.16%
F	AGRICULTURAL LAND	1,273,241,360	53.31%
G	COMMERCIAL, INDUST., & MINERAL	159,371,480	6.67%
H	RESIDENTIAL **	786,912,020	32.95%
	OTOE COUNTY	\$2,388,176,957	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Pawnee City, NE	Taxable Aground Acres:
County Population:	2,773	Irrigated 2,088.28
Personal Property Returns	350	Dryland 133,999.37
Residential & Recreational Records:	1,422	Grassland 122,057.57
Commercial, Indust., & Mineral Records:	257	Wasteland 2,806.21
Agricultural Records:	2,485	Other 224.50
Total Taxable Real Property Records:	4,164	Total Acres 261,175.93

67 PAWNEE COUNTY

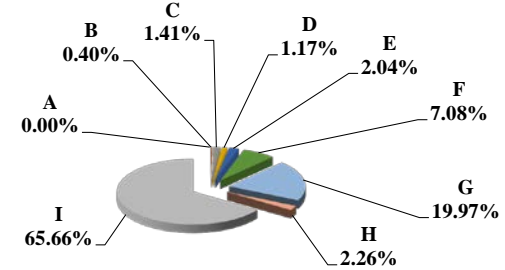
2018 Levels of Value

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

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	737,142,882	38,000	0.0052	0.40%
C	FIRE DISTRICTS	698,500,744	133,598	0.0191	1.41%
D	EDUCATIONAL SERVICE UNITS	737,142,882	110,572	0.0150	1.17%
E	NATURAL RESOURCE DISTRICTS	736,788,236	192,749	0.0262	2.04%
F	COMMUNITY COLLEGE	737,142,882	668,590	0.0907	7.08%
G	COUNTY	737,142,882	1,886,647	0.2559	19.97%
H	CITY OR VILLAGE	47,700,506	213,400	0.4474	2.26%
I	SCHOOL DISTRICTS *	737,142,881	6,203,213	0.8415	65.66%
	PAWNEE COUNTY	\$737,142,882	\$9,446,769	1.2815	100.00%

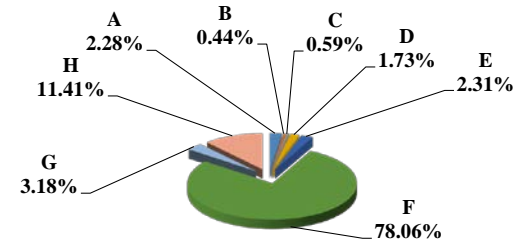
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$17,283,376	\$215,722	1.2481	2.28%
B	PUBLIC SERVIC ENTITIES	2,966,421	41,380	1.3950	0.44%
C	COMMERCIAL & INDUST. EQUIP.	3,546,710	55,677	1.5698	0.59%
D	AGRIC. MACHINERY & EQUIP.	13,191,690	163,091	1.2363	1.73%
E	AG-OUTBLDG & FARM SITE LAND	17,333,740	218,506	1.2606	2.31%
F	AGRICULTURAL LAND	591,977,350	7,373,877	1.2456	78.06%
G	COMMERCIAL, INDUST., & MINERAL	19,115,370	300,707	1.5731	3.18%
H	RESIDENTIAL **	71,728,225	1,077,809	1.5026	11.41%
	PAWNEE COUNTY	\$737,142,882	\$9,446,769	1.2815	100.00%

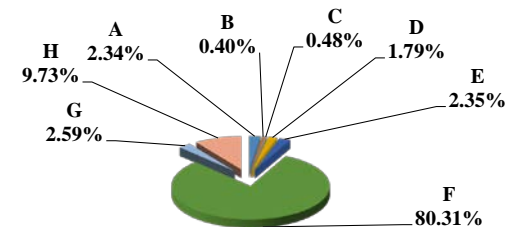
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$17,283,376	2.34%
B	PUBLIC SERVIC ENTITIES	2,966,421	0.40%
C	COMMERCIAL & INDUST. EQUIP.	3,546,710	0.48%
D	AGRIC. MACHINERY & EQUIP.	13,191,690	1.79%
E	AG-OUTBLDG & FARM SITE LAND	17,333,740	2.35%
F	AGRICULTURAL LAND	591,977,350	80.31%
G	COMMERCIAL, INDUST., & MINERAL	19,115,370	2.59%
H	RESIDENTIAL **	71,728,225	9.73%
	PAWNEE COUNTY	\$737,142,882	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Grant, NE	Taxable Aground Acres:
County Population:	2,970	Irrigated 136,733.47
Personal Property Returns	671	Dryland 309,654.82
Residential & Recreational Records:	1,222	Grassland 97,872.44
Commercial, Indust., & Mineral Records:	274	Wasteland 1,504.18
Agricultural Records:	3,027	Other 1,561.27
Total Taxable Real Property Records:	4,523	Total Acres 547,326.18

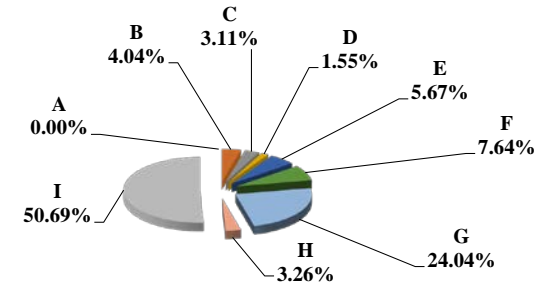
68 PERKINS COUNTY

2018 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,017,607,930	500,940	0.0248	4.04%
C	FIRE DISTRICTS	1,269,168,325	384,910	0.0303	3.11%
D	EDUCATIONAL SERVICE UNITS	1,278,909,007	191,837	0.0150	1.55%
E	NATURAL RESOURCE DISTRICTS	1,278,909,007	703,401	0.0550	5.67%
F	COMMUNITY COLLEGE	1,278,909,007	946,945	0.0740	7.64%
G	COUNTY	1,278,909,007	2,979,582	0.2330	24.04%
H	CITY OR VILLAGE	104,649,665	404,066	0.3861	3.26%
I	SCHOOL DISTRICTS *	1,278,909,007	6,283,335	0.4913	50.69%
	PERKINS COUNTY	\$1,278,909,007	\$12,395,016	0.9692	100.00%

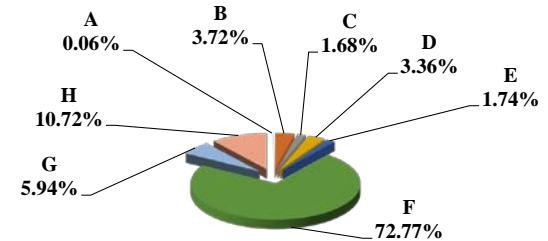
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$787,892	\$7,662	0.9725	0.06%
B	PUBLIC SERVIC ENTITIES	49,424,859	460,779	0.9323	3.72%
C	COMMERCIAL & INDUST. EQUIP.	20,176,439	208,699	1.0344	1.68%
D	AGRIC. MACHINERY & EQUIP.	44,128,545	416,212	0.9432	3.36%
E	AG-OUTBLDG & FARM SITE LAND	22,747,116	215,634	0.9480	1.74%
F	AGRICULTURAL LAND	957,195,292	9,020,421	0.9424	72.77%
G	COMMERCIAL, INDUST., & MINERAL	64,982,618	736,392	1.1332	5.94%
H	RESIDENTIAL **	119,466,246	1,329,216	1.1126	10.72%
	PERKINS COUNTY	\$1,278,909,007	\$12,395,016	0.9692	100.00%

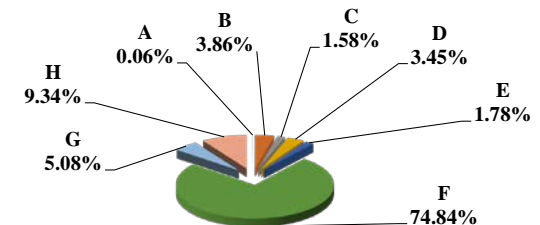
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$787,892	0.06%
B	PUBLIC SERVIC ENTITIES	49,424,859	3.86%
C	COMMERCIAL & INDUST. EQUIP.	20,176,439	1.58%
D	AGRIC. MACHINERY & EQUIP.	44,128,545	3.45%
E	AG-OUTBLDG & FARM SITE LAND	22,747,116	1.78%
F	AGRICULTURAL LAND	957,195,292	74.84%
G	COMMERCIAL, INDUST., & MINERAL	64,982,618	5.08%
H	RESIDENTIAL **	119,466,246	9.34%
	PERKINS COUNTY	\$1,278,909,007	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Holdrege, NE	Taxable Aground Acres:
County Population:	9,188	Irrigated 258,194.16
Personal Property Returns	1,305	Dryland 19,240.61
Residential & Recreational Records:	3,767	Grassland 37,518.23
Commercial, Indust., & Mineral Records:	597	Wasteland 366.06
Agricultural Records:	2,852	Other 3,943.15
Total Taxable Real Property Records:	7,216	Total Acres 319,262.21

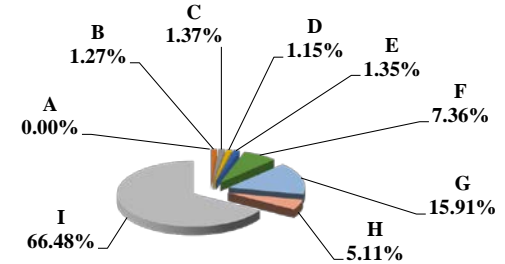
69 PHELPS COUNTY

2018 Levels of Value	
Residential:	93%
Commercial:	95%
Agricultural:	70%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	6,789,041,520	373,880	0.0055	1.27%
C FIRE DISTRICTS	1,893,500,196	405,096	0.0214	1.37%
D EDUCATIONAL SERVICE UNITS	2,263,013,840	338,630	0.0150	1.15%
E NATURAL RESOURCE DISTRICTS	2,263,013,840	397,906	0.0176	1.35%
F COMMUNITY COLLEGE	2,263,013,840	2,171,500	0.0960	7.36%
G COUNTY	2,263,013,840	4,690,871	0.2073	15.91%
H CITY OR VILLAGE	380,668,037	1,506,855	0.3958	5.11%
I SCHOOL DISTRICTS *	2,263,013,840	19,606,793	0.8664	66.48%
PHELPS COUNTY	\$2,263,013,840	\$29,491,531	1.3032	100.00%

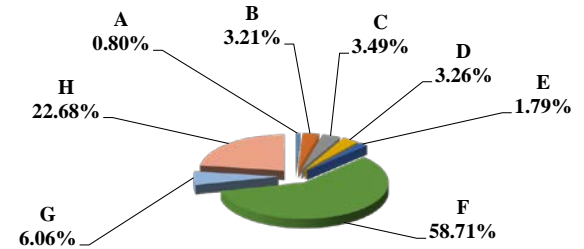
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$15,577,908	\$236,470	1.5180	0.80%
B PUBLIC SERVIC ENTITIES	79,286,635	946,622	1.1939	3.21%
C COMMERCIAL & INDUST. EQUIP.	67,302,574	1,028,048	1.5275	3.49%
D AGRIC. MACHINERY & EQUIP.	80,477,135	961,054	1.1942	3.26%
E AG-OUTBLDG & FARM SITE LAND	43,882,549	527,832	1.2028	1.79%
F AGRICULTURAL LAND	1,458,841,143	17,313,451	1.1868	58.71%
G COMMERCIAL, INDUST., & MINERAL	106,965,598	1,788,654	1.6722	6.06%
H RESIDENTIAL **	410,680,298	6,689,400	1.6289	22.68%
PHELPS COUNTY	\$2,263,013,840	\$29,491,531	1.3032	100.00%

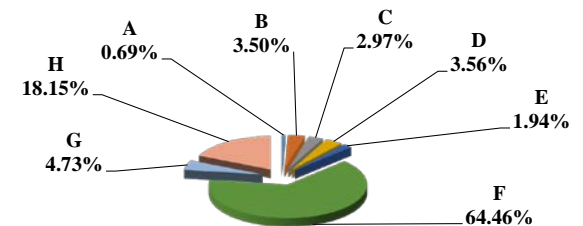
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$15,577,908	0.69%
B PUBLIC SERVIC ENTITIES	79,286,635	3.50%
C COMMERCIAL & INDUST. EQUIP.	67,302,574	2.97%
D AGRIC. MACHINERY & EQUIP.	80,477,135	3.56%
E AG-OUTBLDG & FARM SITE LAND	43,882,549	1.94%
F AGRICULTURAL LAND	1,458,841,143	64.46%
G COMMERCIAL, INDUST., & MINERAL	106,965,598	4.73%
H RESIDENTIAL **	410,680,298	18.15%
PHELPS COUNTY	\$2,263,013,840	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Pierce, NE	Taxable Aground Acres:	
County Population:	7,266	Irrigated	152,856.80
Personal Property Returns	1,069	Dryland	118,787.11
Residential & Recreational Records:	2,896	Grassland	63,982.15
Commercial, Indust., & Mineral Records:	413	Wasteland	2,337.34
Agricultural Records:	2,957	Other	4,162.04
Total Taxable Real Property Records:	6,266	Total Acres	342,125.44

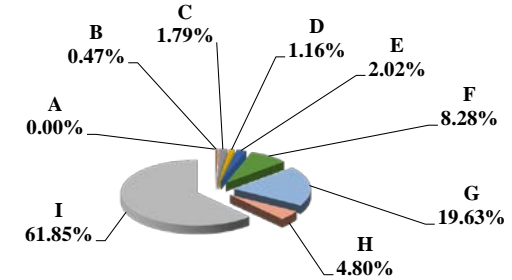
70 PIERCE COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	2,012,090,062	107,851	0.0054	0.47%
C FIRE DISTRICTS	1,914,065,308	412,432	0.0215	1.79%
D EDUCATIONAL SERVICE UNITS	2,012,090,062	267,036	0.0133	1.16%
E NATURAL RESOURCE DISTRICTS	2,012,090,062	465,655	0.0231	2.02%
F COMMUNITY COLLEGE	2,012,090,062	1,911,487	0.0950	8.28%
G COUNTY	2,012,090,062	4,530,358	0.2252	19.63%
H CITY OR VILLAGE	189,503,150	1,108,909	0.5852	4.80%
I SCHOOL DISTRICTS *	2,012,090,062	14,274,876	0.7095	61.85%
PIERCE COUNTY	\$2,012,090,062	\$23,078,605	1.1470	100.00%

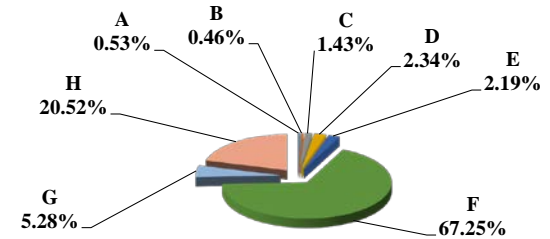
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$11,067,464	\$121,389	1.0968	0.53%
B PUBLIC SERVIC ENTITIES	8,285,880	106,414	1.2843	0.46%
C COMMERCIAL & INDUST. EQUIP.	28,079,722	330,254	1.1761	1.43%
D AGRIC. MACHINERY & EQUIP.	49,737,131	539,781	1.0853	2.34%
E AG-OUTBLDG & FARM SITE LAND	46,007,050	505,524	1.0988	2.19%
F AGRICULTURAL LAND	1,419,966,065	15,520,169	1.0930	67.25%
G COMMERCIAL, INDUST., & MINERAL	99,495,995	1,218,347	1.2245	5.28%
H RESIDENTIAL **	349,450,755	4,736,727	1.3555	20.52%
PIERCE COUNTY	\$2,012,090,062	\$23,078,605	1.1470	100.00%

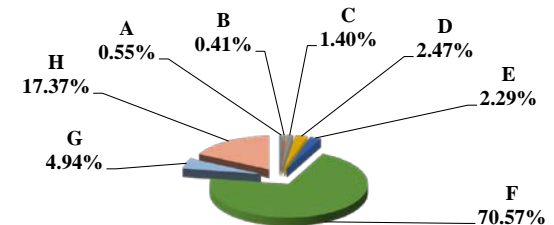
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$11,067,464	0.55%
B PUBLIC SERVIC ENTITIES	8,285,880	0.41%
C COMMERCIAL & INDUST. EQUIP.	28,079,722	1.40%
D AGRIC. MACHINERY & EQUIP.	49,737,131	2.47%
E AG-OUTBLDG & FARM SITE LAND	46,007,050	2.29%
F AGRICULTURAL LAND	1,419,966,065	70.57%
G COMMERCIAL, INDUST., & MINERAL	99,495,995	4.94%
H RESIDENTIAL **	349,450,755	17.37%
PIERCE COUNTY	\$2,012,090,062	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Columbus, NE	Taxable Aground Acres:
County Population:	32,237	Irrigated 213,530.42
Personal Property Returns	2,497	Dryland 120,658.70
Residential & Recreational Records:	12,743	Grassland 49,321.37
Commercial, Indust., & Mineral Records:	1,500	Wasteland 2,897.23
Agricultural Records:	5,251	Other 3,469.30
Total Taxable Real Property Records:	19,494	Total Acres 389,877.02

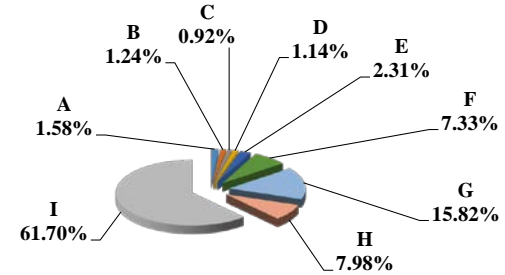
71 PLATTE COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	98%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,883,994,078	\$1,125,980	0.0290	1.58%
B	MISCELLANEOUS DISTRICTS	9,330,709,151	883,130	0.0095	1.24%
C	FIRE DISTRICTS	3,677,344,299	655,761	0.0178	0.92%
D	EDUCATIONAL SERVICE UNITS	5,450,753,440	812,370	0.0149	1.14%
E	NATURAL RESOURCE DISTRICTS	5,450,753,438	1,648,095	0.0302	2.31%
F	COMMUNITY COLLEGE	5,450,753,439	5,230,333	0.0960	7.33%
G	COUNTY	5,450,753,439	11,287,654	0.2071	15.82%
H	CITY OR VILLAGE	1,731,840,580	5,692,679	0.3287	7.98%
I	SCHOOL DISTRICTS *	5,450,753,441	44,031,742	0.8078	61.70%
	PLATTE COUNTY	\$5,450,753,439	\$71,367,743	1.3093	100.00%

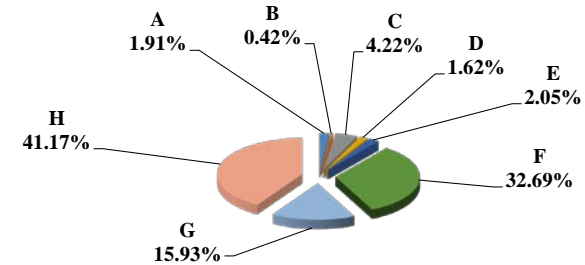
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$98,662,813	\$1,359,577	1.3780	1.91%
B	PUBLIC SERVIC ENTITIES	20,730,337	298,738	1.4411	0.42%
C	COMMERCIAL & INDUST. EQUIP.	209,519,346	3,012,669	1.4379	4.22%
D	AGRIC. MACHINERY & EQUIP.	114,560,480	1,153,806	1.0072	1.62%
E	AG-OUTBLDG & FARM SITE LAND	148,963,785	1,462,823	0.9820	2.05%
F	AGRICULTURAL LAND	2,332,097,430	23,331,559	1.0005	32.69%
G	COMMERCIAL, INDUST., & MINERAL	731,529,635	11,369,557	1.5542	15.93%
H	RESIDENTIAL **	1,794,689,613	29,379,015	1.6370	41.17%
	PLATTE COUNTY	\$5,450,753,439	\$71,367,743	1.3093	100.00%

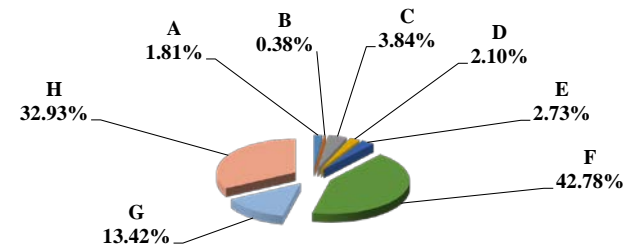
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$98,662,813	1.81%
B	PUBLIC SERVIC ENTITIES	20,730,337	0.38%
C	COMMERCIAL & INDUST. EQUIP.	209,519,346	3.84%
D	AGRIC. MACHINERY & EQUIP.	114,560,480	2.10%
E	AG-OUTBLDG & FARM SITE LAND	148,963,785	2.73%
F	AGRICULTURAL LAND	2,332,097,430	42.78%
G	COMMERCIAL, INDUST., & MINERAL	731,529,635	13.42%
H	RESIDENTIAL **	1,794,689,613	32.93%
	PLATTE COUNTY	\$5,450,753,439	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

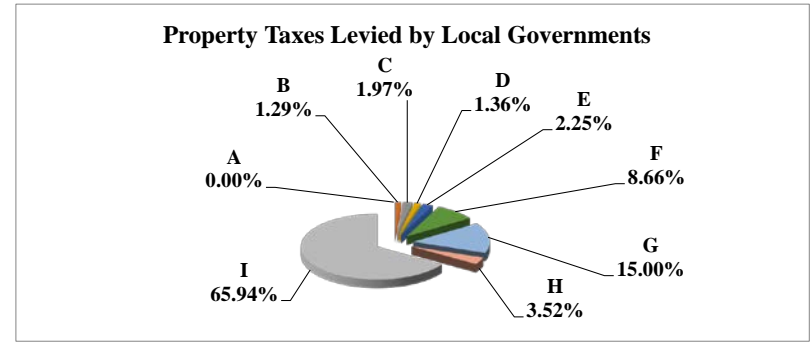
County Seat:	Osceola, NE	Taxable Aground Acres:	
County Population:	5,406	Irrigated	183,524.22
Personal Property Returns	938	Dryland	41,194.50
Residential & Recreational Records:	2,277	Grassland	35,607.55
Commercial, Indust., & Mineral Records:	285	Wasteland	18.00
Agricultural Records:	2,979	Other	3,954.21
Total Taxable Real Property Records:	5,541	Total Acres	264,298.48

72 POLK COUNTY

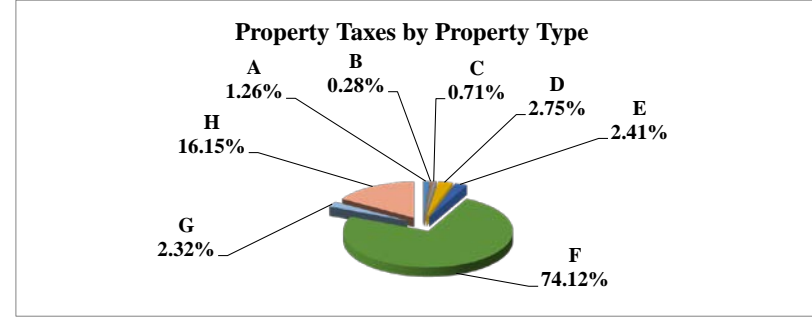
2018 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,001,138,965	266,976	0.0067	1.29%
C	FIRE DISTRICTS	1,835,456,964	409,187	0.0223	1.97%
D	EDUCATIONAL SERVICE UNITS	1,871,201,300	281,026	0.0150	1.36%
E	NATURAL RESOURCE DISTRICTS	1,871,201,303	467,125	0.0250	2.25%
F	COMMUNITY COLLEGE	1,871,201,301	1,795,532	0.0960	8.66%
G	COUNTY	1,871,201,301	3,107,864	0.1661	15.00%
H	CITY OR VILLAGE	128,252,287	730,010	0.5692	3.52%
I	SCHOOL DISTRICTS *	1,871,201,303	13,665,337	0.7303	65.94%
POLK COUNTY		\$1,871,201,301	\$20,723,057	1.1075	100.00%

* Includes Learning Community and all School Bonds

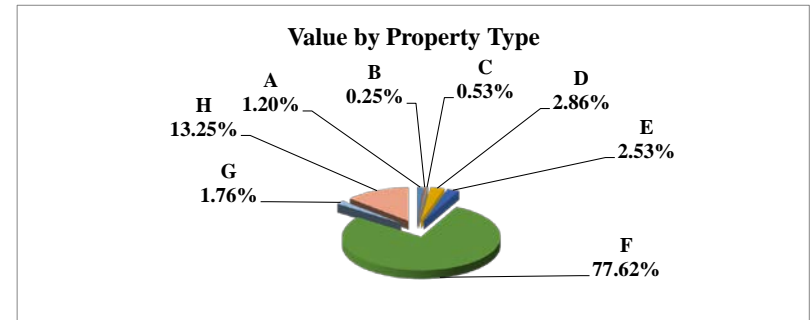


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$22,502,406	\$260,089	1.1558	1.26%
B	PUBLIC SERVIC ENTITIES	4,749,572	57,263	1.2057	0.28%
C	COMMERCIAL & INDUST. EQUIP.	9,848,608	147,806	1.5008	0.71%
D	AGRIC. MACHINERY & EQUIP.	53,562,090	569,577	1.0634	2.75%
E	AG-OUTBLDG & FARM SITE LAND	47,324,385	500,108	1.0568	2.41%
F	AGRICULTURAL LAND	1,452,338,295	15,359,354	1.0576	74.12%
G	COMMERCIAL, INDUST., & MINERAL	33,004,570	481,406	1.4586	2.32%
H	RESIDENTIAL **	247,871,375	3,347,454	1.3505	16.15%
POLK COUNTY		\$1,871,201,301	\$20,723,057	1.1075	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$22,502,406	1.20%
B	PUBLIC SERVIC ENTITIES	4,749,572	0.25%
C	COMMERCIAL & INDUST. EQUIP.	9,848,608	0.53%
D	AGRIC. MACHINERY & EQUIP.	53,562,090	2.86%
E	AG-OUTBLDG & FARM SITE LAND	47,324,385	2.53%
F	AGRICULTURAL LAND	1,452,338,295	77.62%
G	COMMERCIAL, INDUST., & MINERAL	33,004,570	1.76%
H	RESIDENTIAL **	247,871,375	13.25%
POLK COUNTY		\$1,871,201,301	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	McCook, NE	Taxable Aground Acres:	
County Population:	11,055	Irrigated	60,721.78
Personal Property Returns	913	Dryland	179,358.76
Residential & Recreational Records:	4,818	Grassland	195,535.34
Commercial, Indust., & Mineral Records:	822	Wasteland	845.79
Agricultural Records:	2,623	Other	0.00
Total Taxable Real Property Records:	8,263	Total Acres	436,461.67

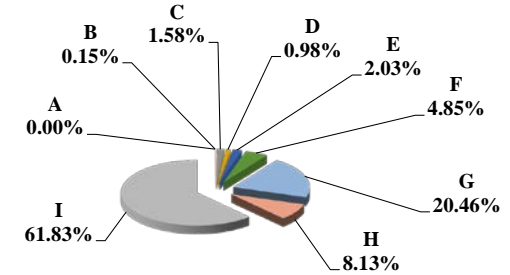
73 RED WILLOW COUNTY

2018 Levels of Value	
Residential:	94%
Commercial:	99%
Agricultural:	69%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	1,373,207,254	28,141	0.0020	0.15%
C FIRE DISTRICTS	822,222,279	304,724	0.0371	1.58%
D EDUCATIONAL SERVICE UNITS	1,265,251,165	189,739	0.0150	0.98%
E NATURAL RESOURCE DISTRICTS	1,265,251,165	391,417	0.0309	2.03%
F COMMUNITY COLLEGE	1,265,251,165	936,828	0.0740	4.85%
G COUNTY	1,265,251,165	3,954,622	0.3126	20.46%
H CITY OR VILLAGE	447,024,480	1,570,189	0.3513	8.13%
I SCHOOL DISTRICTS *	1,265,251,165	11,948,489	0.9444	61.83%
RED WILLOW COUNTY	\$1,265,251,165	\$19,324,149	1.5273	100.00%

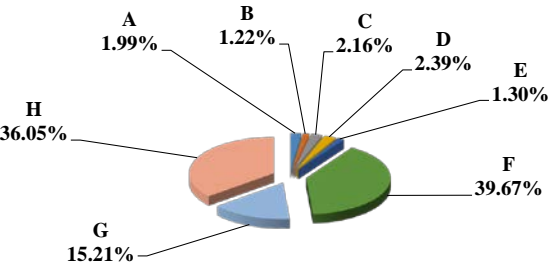
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$25,850,599	\$385,200	1.4901	1.99%
B PUBLIC SERVIC ENTITIES	14,848,864	236,286	1.5913	1.22%
C COMMERCIAL & INDUST. EQUIP.	24,981,020	418,160	1.6739	2.16%
D AGRIC. MACHINERY & EQUIP.	34,116,897	460,918	1.3510	2.39%
E AG-OUTBLDG & FARM SITE LAND	18,468,003	251,225	1.3603	1.30%
F AGRICULTURAL LAND	575,067,853	7,666,758	1.3332	39.67%
G COMMERCIAL, INDUST., & MINERAL	165,502,500	2,939,230	1.7759	15.21%
H RESIDENTIAL **	406,415,429	6,966,374	1.7141	36.05%
RED WILLOW COUNTY	\$1,265,251,165	\$19,324,149	1.5273	100.00%

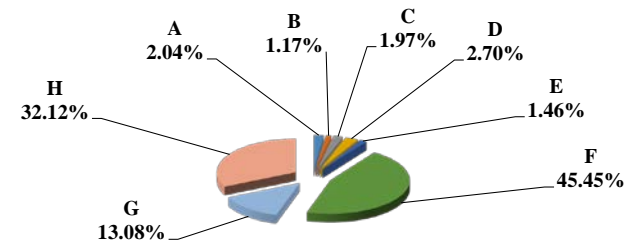
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$25,850,599	2.04%
B PUBLIC SERVIC ENTITIES	14,848,864	1.17%
C COMMERCIAL & INDUST. EQUIP.	24,981,020	1.97%
D AGRIC. MACHINERY & EQUIP.	34,116,897	2.70%
E AG-OUTBLDG & FARM SITE LAND	18,468,003	1.46%
F AGRICULTURAL LAND	575,067,853	45.45%
G COMMERCIAL, INDUST., & MINERAL	165,502,500	13.08%
H RESIDENTIAL **	406,415,429	32.12%
RED WILLOW COUNTY	\$1,265,251,165	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Falls City, NE	Taxable Aground Acres:
County Population:	8,363	Irrigated 9,602.56
Personal Property Returns	619	Dryland 225,695.74
Residential & Recreational Records:	4,309	Grassland 78,703.75
Commercial, Indust., & Mineral Records:	776	Wasteland 9,827.45
Agricultural Records:	3,978	Other 1,135.02
Total Taxable Real Property Records:	9,063	Total Acres 324,964.52

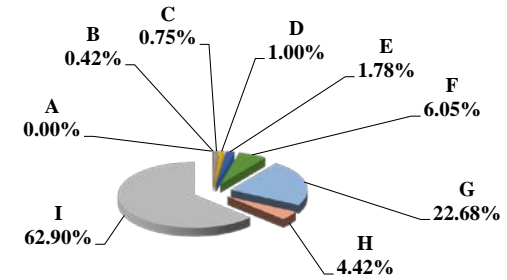
74 RICHARDSON COUNTY

2018 Levels of Value	
Residential:	93%
Commercial:	94%
Agricultural:	69%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	1,585,295,231	90,718	0.0057	0.42%
C FIRE DISTRICTS	1,245,049,925	160,153	0.0129	0.75%
D EDUCATIONAL SERVICE UNITS	1,431,518,831	214,729	0.0150	1.00%
E NATURAL RESOURCE DISTRICTS	1,431,518,831	383,061	0.0268	1.78%
F COMMUNITY COLLEGE	1,431,518,831	1,298,388	0.0907	6.05%
G COUNTY	1,431,518,831	4,869,393	0.3402	22.68%
H CITY OR VILLAGE	196,096,275	949,623	0.4843	4.42%
I SCHOOL DISTRICTS *	1,431,518,830	13,505,890	0.9435	62.90%
RICHARDSON COUNTY	\$1,431,518,831	\$21,471,956	1.4999	100.00%

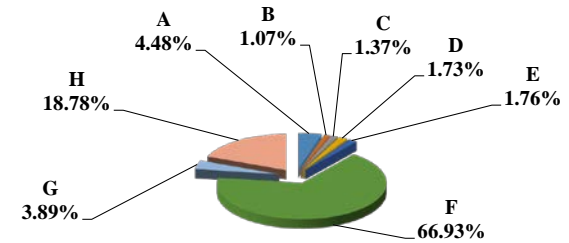
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$64,151,204	\$961,292	1.4985	4.48%
B PUBLIC SERVIC ENTITIES	13,967,683	230,230	1.6483	1.07%
C COMMERCIAL & INDUST. EQUIP.	16,034,969	293,563	1.8308	1.37%
D AGRIC. MACHINERY & EQUIP.	25,306,943	370,659	1.4647	1.73%
E AG-OUTBLDG & FARM SITE LAND	26,582,657	378,363	1.4233	1.76%
F AGRICULTURAL LAND	1,016,203,278	14,371,756	1.4143	66.93%
G COMMERCIAL, INDUST., & MINERAL	43,666,995	834,222	1.9104	3.89%
H RESIDENTIAL **	225,605,102	4,031,870	1.7871	18.78%
RICHARDSON COUNTY	\$1,431,518,831	\$21,471,956	1.4999	100.00%

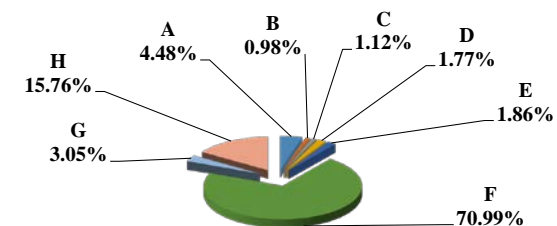
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$64,151,204	4.48%
B PUBLIC SERVIC ENTITIES	13,967,683	0.98%
C COMMERCIAL & INDUST. EQUIP.	16,034,969	1.12%
D AGRIC. MACHINERY & EQUIP.	25,306,943	1.77%
E AG-OUTBLDG & FARM SITE LAND	26,582,657	1.86%
F AGRICULTURAL LAND	1,016,203,278	70.99%
G COMMERCIAL, INDUST., & MINERAL	43,666,995	3.05%
H RESIDENTIAL **	225,605,102	15.76%
RICHARDSON COUNTY	\$1,431,518,831	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Bassett, NE	Taxable Aground Acres:	
County Population:	1,526	Irrigated	52,967.95
Personal Property Returns	329	Dryland	3,896.48
Residential & Recreational Records:	726	Grassland	553,534.12
Commercial, Indust., & Mineral Records:	143	Wasteland	12,533.63
Agricultural Records:	2,195	Other	4,640.86
Total Taxable Real Property Records:	3,064	Total Acres	627,573.04

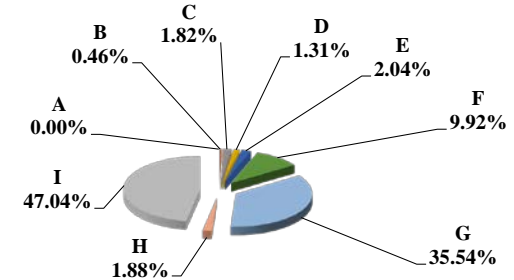
75 ROCK COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	1,361,351,894	30,065	0.0022	0.46%
C FIRE DISTRICTS	657,398,453	118,332	0.0180	1.82%
D EDUCATIONAL SERVICE UNITS	680,675,947	85,086	0.0125	1.31%
E NATURAL RESOURCE DISTRICTS	680,675,947	132,856	0.0195	2.04%
F COMMUNITY COLLEGE	680,675,947	646,643	0.0950	9.92%
G COUNTY	680,675,947	2,316,714	0.3404	35.54%
H CITY OR VILLAGE	23,277,493	122,286	0.5253	1.88%
I SCHOOL DISTRICTS *	680,675,947	3,066,461	0.4505	47.04%
ROCK COUNTY	\$680,675,947	\$6,518,443	0.9576	100.00%

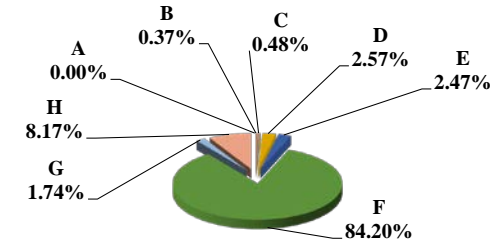
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$0	\$0		0.00%
B PUBLIC SERVIC ENTITIES	2,244,086	23,910	1.0655	0.37%
C COMMERCIAL & INDUST. EQUIP.	2,719,940	31,174	1.1461	0.48%
D AGRIC. MACHINERY & EQUIP.	17,588,026	167,351	0.9515	2.57%
E AG-OUTBLDG & FARM SITE LAND	17,107,750	161,178	0.9421	2.47%
F AGRICULTURAL LAND	583,588,160	5,488,776	0.9405	84.20%
G COMMERCIAL, INDUST., & MINERAL	9,129,340	113,634	1.2447	1.74%
H RESIDENTIAL **	48,298,645	532,421	1.1024	8.17%
ROCK COUNTY	\$680,675,947	\$6,518,443	0.9576	100.00%

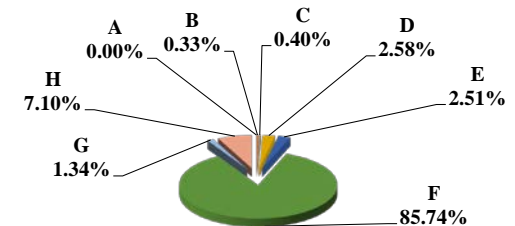
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$0	0.00%
B PUBLIC SERVIC ENTITIES	2,244,086	0.33%
C COMMERCIAL & INDUST. EQUIP.	2,719,940	0.40%
D AGRIC. MACHINERY & EQUIP.	17,588,026	2.58%
E AG-OUTBLDG & FARM SITE LAND	17,107,750	2.51%
F AGRICULTURAL LAND	583,588,160	85.74%
G COMMERCIAL, INDUST., & MINERAL	9,129,340	1.34%
H RESIDENTIAL **	48,298,645	7.10%
ROCK COUNTY	\$680,675,947	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Wilber, NE	Taxable Aground Acres:	
County Population:	14,200	Irrigated	112,611.58
Personal Property Returns	1,209	Dryland	162,465.57
Residential & Recreational Records:	5,336	Grassland	63,968.47
Commercial, Indust., & Mineral Records:	686	Wasteland	2,505.21
Agricultural Records:	3,872	Other	0.00
Total Taxable Real Property Records:	9,894	Total Acres	341,550.83

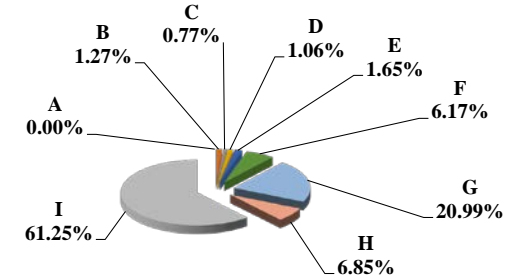
76 SALINE COUNTY

2018 Levels of Value	
Residential:	96%
Commercial:	96%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,243,774,568	436,652	0.0083	1.27%
C	FIRE DISTRICTS	1,876,729,807	266,233	0.0142	0.77%
D	EDUCATIONAL SERVICE UNITS	2,347,664,819	365,271	0.0156	1.06%
E	NATURAL RESOURCE DISTRICTS	2,347,664,819	569,748	0.0243	1.65%
F	COMMUNITY COLLEGE	2,347,664,819	2,129,333	0.0907	6.17%
G	COUNTY	2,347,664,819	7,243,747	0.3086	20.99%
H	CITY OR VILLAGE	470,935,012	2,362,277	0.5016	6.85%
I	SCHOOL DISTRICTS *	2,347,664,819	21,135,370	0.9003	61.25%
	SALINE COUNTY	\$2,347,664,819	\$34,508,630	1.4699	100.00%

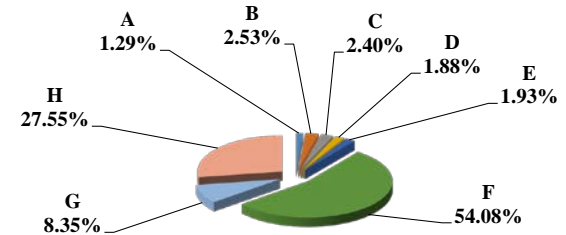
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$28,685,942	\$443,913	1.5475	1.29%
B	PUBLIC SERVIC ENTITIES	64,955,048	872,745	1.3436	2.53%
C	COMMERCIAL & INDUST. EQUIP.	45,391,217	828,477	1.8252	2.40%
D	AGRIC. MACHINERY & EQUIP.	49,389,572	648,751	1.3135	1.88%
E	AG-OUTBLDG & FARM SITE LAND	50,884,210	666,195	1.3092	1.93%
F	AGRICULTURAL LAND	1,433,969,370	18,661,290	1.3014	54.08%
G	COMMERCIAL, INDUST., & MINERAL	152,526,290	2,880,226	1.8883	8.35%
H	RESIDENTIAL **	521,863,170	9,507,034	1.8217	27.55%
	SALINE COUNTY	\$2,347,664,819	\$34,508,630	1.4699	100.00%

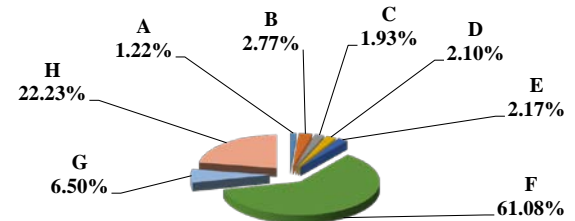
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$28,685,942	1.22%
B	PUBLIC SERVIC ENTITIES	64,955,048	2.77%
C	COMMERCIAL & INDUST. EQUIP.	45,391,217	1.93%
D	AGRIC. MACHINERY & EQUIP.	49,389,572	2.10%
E	AG-OUTBLDG & FARM SITE LAND	50,884,210	2.17%
F	AGRICULTURAL LAND	1,433,969,370	61.08%
G	COMMERCIAL, INDUST., & MINERAL	152,526,290	6.50%
H	RESIDENTIAL **	521,863,170	22.23%
	SALINE COUNTY	\$2,347,664,819	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Papillion, NE	Taxable Aground Acres:	
County Population:	158,840	Irrigated	6,288.03
Personal Property Returns	3,376	Dryland	60,292.90
Residential & Recreational Records:	59,721	Grassland	12,747.15
Commercial, Indust., & Mineral Records:	3,000	Wasteland	3,548.41
Agricultural Records:	1,948	Other	538.35
Total Taxable Real Property Records:	64,669	Total Acres	83,414.84

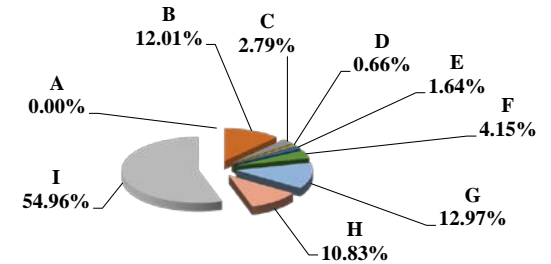
77 SARPY COUNTY

2018 Levels of Value	
Residential:	96%
Commercial:	94%
Agricultural:	71%
Ag Special Value:	71%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	30,570,043,393	42,625,571	0.1394	12.01%
C	FIRE DISTRICTS	8,601,401,585	9,895,544	0.1150	2.79%
D	EDUCATIONAL SERVICE UNITS	15,512,829,004	2,326,932	0.0150	0.66%
E	NATURAL RESOURCE DISTRICTS	15,512,829,012	5,831,899	0.0376	1.64%
F	COMMUNITY COLLEGE	15,512,829,012	14,737,193	0.0950	4.15%
G	COUNTY	15,512,829,012	46,057,562	0.2969	12.97%
H	CITY OR VILLAGE	7,012,465,349	38,440,342	0.5482	10.83%
I	SCHOOL DISTRICTS *	15,512,829,011	195,128,539	1.2579	54.96%
	SARPY COUNTY	\$15,512,829,012	\$355,043,583	2.2887	100.00%

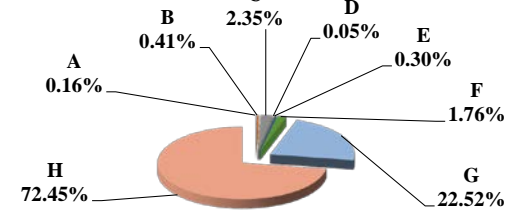
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$30,370,571	\$566,311	1.8647	0.16%
B	PUBLIC SERVIC ENTITIES	70,181,837	1,450,337	2.0665	0.41%
C	COMMERCIAL & INDUST. EQUIP.	393,970,639	8,349,982	2.1194	2.35%
D	AGRIC. MACHINERY & EQUIP.	10,307,511	179,545	1.7419	0.05%
E	AG-OUTBLDG & FARM SITE LAND	61,408,023	1,062,479	1.7302	0.30%
F	AGRICULTURAL LAND	360,553,352	6,248,623	1.7331	1.76%
G	COMMERCIAL, INDUST., & MINERAL	3,627,932,524	79,967,281	2.2042	22.52%
H	RESIDENTIAL **	10,958,104,555	257,219,024	2.3473	72.45%
	SARPY COUNTY	\$15,512,829,012	\$355,043,583	2.2887	100.00%

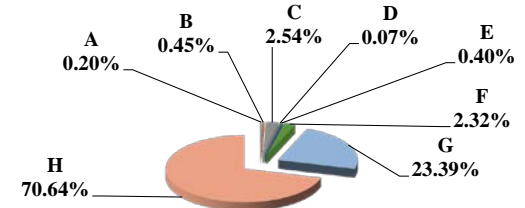
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$30,370,571	0.20%
B	PUBLIC SERVIC ENTITIES	70,181,837	0.45%
C	COMMERCIAL & INDUST. EQUIP.	393,970,639	2.54%
D	AGRIC. MACHINERY & EQUIP.	10,307,511	0.07%
E	AG-OUTBLDG & FARM SITE LAND	61,408,023	0.40%
F	AGRICULTURAL LAND	360,553,352	2.32%
G	COMMERCIAL, INDUST., & MINERAL	3,627,932,524	23.39%
H	RESIDENTIAL **	10,958,104,555	70.64%
	SARPY COUNTY	\$15,512,829,012	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Wahoo, NE	Taxable Aground Acres:
County Population:	20,780	Irrigated 110,302.84
Personal Property Returns	1,635	Dryland 242,802.06
Residential & Recreational Records:	9,080	Grassland 55,590.12
Commercial, Indust., & Mineral Records:	887	Wasteland 8,324.42
Agricultural Records:	6,302	Other 48.59
Total Taxable Real Property Records:	16,269	Total Acres 417,068.03

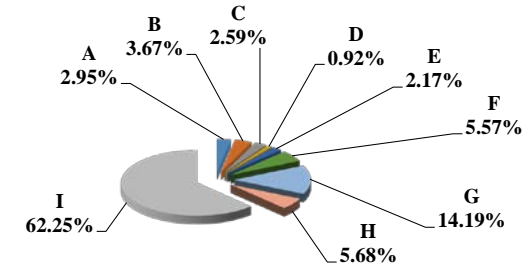
78 SAUNDERS COUNTY

2018 Levels of Value	
Residential:	94%
Commercial:	94%
Agricultural:	69%
Ag Special Value:	69%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,623,766,651	\$1,870,994	0.0516	2.95%
B	MISCELLANEOUS DISTRICTS	8,513,459,798	2,326,789	0.0273	3.67%
C	FIRE DISTRICTS	3,432,380,724	1,641,735	0.0478	2.59%
D	EDUCATIONAL SERVICE UNITS	3,895,183,947	584,380	0.0150	0.92%
E	NATURAL RESOURCE DISTRICTS	3,895,183,945	1,375,379	0.0353	2.17%
F	COMMUNITY COLLEGE	3,895,183,948	3,532,979	0.0907	5.57%
G	COUNTY	3,895,183,948	8,993,277	0.2309	14.19%
H	CITY OR VILLAGE	652,085,620	3,596,883	0.5516	5.68%
I	SCHOOL DISTRICTS *	3,895,183,949	39,454,052	1.0129	62.25%
SAUNDERS COUNTY		\$3,895,183,948	\$63,376,466	1.6270	100.00%

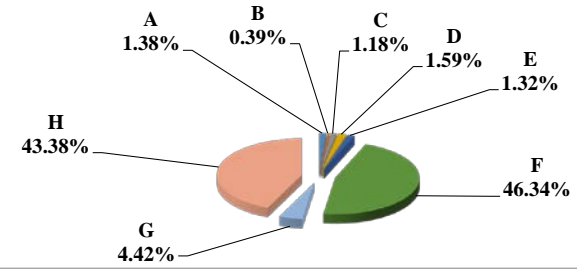
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$55,182,160	\$871,846	1.5799	1.38%
B	PUBLIC SERVIC ENTITIES	14,853,353	245,960	1.6559	0.39%
C	COMMERCIAL & INDUST. EQUIP.	41,673,229	748,075	1.7951	1.18%
D	AGRIC. MACHINERY & EQUIP.	66,398,830	1,006,389	1.5157	1.59%
E	AG-OUTBLDG & FARM SITE LAND	55,964,480	839,128	1.4994	1.32%
F	AGRICULTURAL LAND	1,965,125,208	29,368,378	1.4945	46.34%
G	COMMERCIAL, INDUST., & MINERAL	140,215,576	2,801,659	1.9981	4.42%
H	RESIDENTIAL **	1,555,771,112	27,495,033	1.7673	43.38%
SAUNDERS COUNTY		\$3,895,183,948	\$63,376,466	1.6270	100.00%

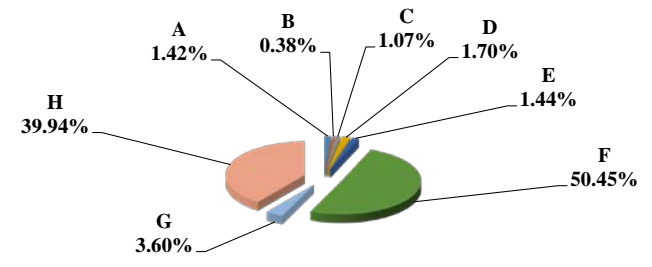
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$55,182,160	1.42%
B	PUBLIC SERVIC ENTITIES	14,853,353	0.38%
C	COMMERCIAL & INDUST. EQUIP.	41,673,229	1.07%
D	AGRIC. MACHINERY & EQUIP.	66,398,830	1.70%
E	AG-OUTBLDG & FARM SITE LAND	55,964,480	1.44%
F	AGRICULTURAL LAND	1,965,125,208	50.45%
G	COMMERCIAL, INDUST., & MINERAL	140,215,576	3.60%
H	RESIDENTIAL **	1,555,771,112	39.94%
SAUNDERS COUNTY		\$3,895,183,948	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Gering, NE
County Population: 36,970
Personal Property Returns: 1,791
 Residential & Recreational Records: 15,834
 Commercial, Indust., & Mineral Records: 2,174
 Agricultural Records: 3,638
Total Taxable Real Property Records: 21,646

Taxable Aground Acres:
 Irrigated: 172,346.92
 Dryland: 32,735.19
 Grassland: 192,766.86
 Wasteland: 12,537.46
 Other: 1,581.87
Total Acres: 411,968.30

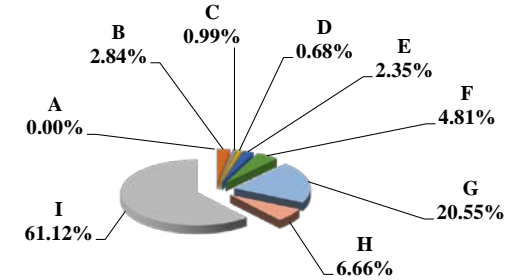
79 SCOTTS BLUFF COUNTY

2018 Levels of Value
 Residential: 92%
 Commercial: 99%
 Agricultural: 75%
 Ag Special Value: 75%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,024,677,317	1,743,867	0.0248	2.84%
C	FIRE DISTRICTS	1,479,534,304	606,509	0.0410	0.99%
D	EDUCATIONAL SERVICE UNITS	2,989,301,315	418,204	0.0140	0.68%
E	NATURAL RESOURCE DISTRICTS	2,989,301,315	1,446,227	0.0484	2.35%
F	COMMUNITY COLLEGE	2,989,301,315	2,956,424	0.0989	4.81%
G	COUNTY	2,989,301,315	12,630,421	0.4225	20.55%
H	CITY OR VILLAGE	1,542,262,026	4,090,634	0.2652	6.66%
I	SCHOOL DISTRICTS *	2,989,301,317	37,561,800	1.2565	61.12%
	SCOTTS BLUFF COUNTY	\$2,989,301,315	\$61,454,085	2.0558	100.00%

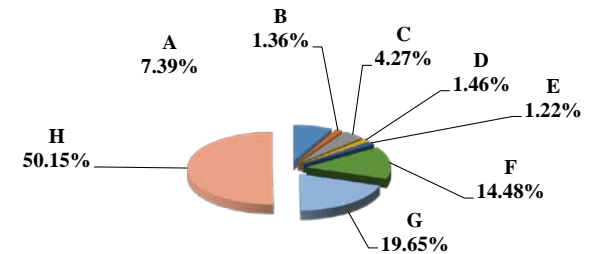
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$240,813,132	\$4,544,031	1.8870	7.39%
B	PUBLIC SERVIC ENTITIES	40,909,484	838,659	2.0500	1.36%
C	COMMERCIAL & INDUST. EQUIP.	126,723,952	2,623,841	2.0705	4.27%
D	AGRIC. MACHINERY & EQUIP.	47,265,402	899,475	1.9030	1.46%
E	AG-OUTBLDG & FARM SITE LAND	40,439,325	752,503	1.8608	1.22%
F	AGRICULTURAL LAND	472,758,350	8,897,037	1.8819	14.48%
G	COMMERCIAL, INDUST., & MINERAL	561,554,625	12,076,257	2.1505	19.65%
H	RESIDENTIAL **	1,458,837,045	30,822,282	2.1128	50.15%
	SCOTTS BLUFF COUNTY	\$2,989,301,315	\$61,454,085	2.0558	100.00%

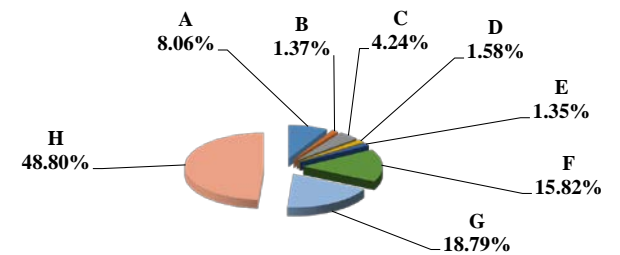
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$240,813,132	8.06%
B	PUBLIC SERVIC ENTITIES	40,909,484	1.37%
C	COMMERCIAL & INDUST. EQUIP.	126,723,952	4.24%
D	AGRIC. MACHINERY & EQUIP.	47,265,402	1.58%
E	AG-OUTBLDG & FARM SITE LAND	40,439,325	1.35%
F	AGRICULTURAL LAND	472,758,350	15.82%
G	COMMERCIAL, INDUST., & MINERAL	561,554,625	18.79%
H	RESIDENTIAL **	1,458,837,045	48.80%
	SCOTTS BLUFF COUNTY	\$2,989,301,315	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

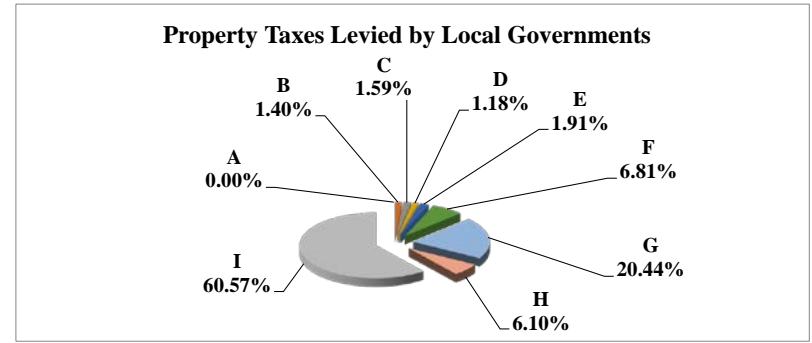
County Seat:	Seward, NE	Taxable Aground Acres:
County Population:	16,750	Irrigated 143,986.26
Personal Property Returns	1,565	Dryland 116,954.44
Residential & Recreational Records:	6,161	Grassland 60,294.22
Commercial, Indust., & Mineral Records:	702	Wasteland 5,139.80
Agricultural Records:	3,477	Other 310.76
Total Taxable Real Property Records:	10,340	Total Acres 326,685.48

80 SEWARD COUNTY

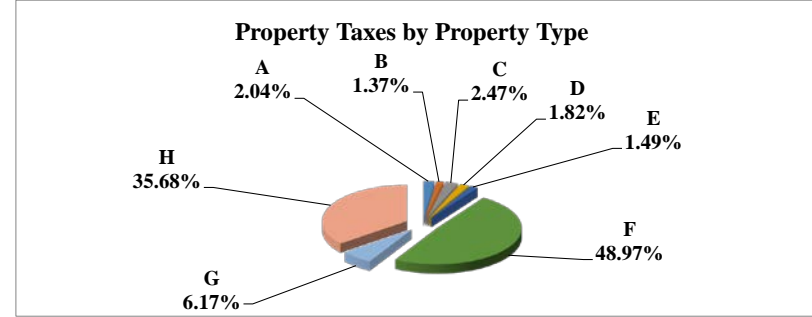
2018 Levels of Value	
Residential:	94%
Commercial:	95%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,191,839,104	592,099	0.0141	1.40%
C	FIRE DISTRICTS	2,458,317,045	671,156	0.0273	1.59%
D	EDUCATIONAL SERVICE UNITS	3,171,876,416	496,405	0.0157	1.18%
E	NATURAL RESOURCE DISTRICTS	3,171,876,417	805,799	0.0254	1.91%
F	COMMUNITY COLLEGE	3,171,876,416	2,876,928	0.0907	6.81%
G	COUNTY	3,171,876,416	8,633,981	0.2722	20.44%
H	CITY OR VILLAGE	713,559,364	2,577,331	0.3612	6.10%
I	SCHOOL DISTRICTS *	3,171,876,413	25,578,406	0.8064	60.57%
SEWARD COUNTY		\$3,171,876,416	\$42,232,104	1.3315	100.00%

* Includes Learning Community and all School Bonds

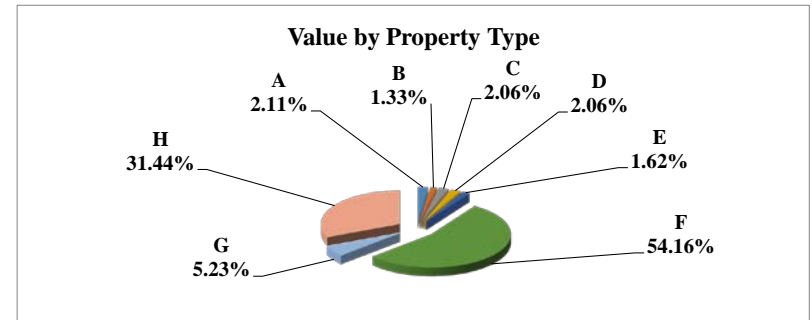


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$66,835,833	\$863,119	1.2914	2.04%
B	PUBLIC SERVIC ENTITIES	42,066,705	576,624	1.3707	1.37%
C	COMMERCIAL & INDUST. EQUIP.	65,189,920	1,044,608	1.6024	2.47%
D	AGRIC. MACHINERY & EQUIP.	65,463,854	768,443	1.1738	1.82%
E	AG-OUTBLDG & FARM SITE LAND	51,502,972	629,207	1.2217	1.49%
F	AGRICULTURAL LAND	1,717,767,655	20,679,152	1.2038	48.97%
G	COMMERCIAL, INDUST., & MINERAL	165,910,436	2,604,287	1.5697	6.17%
H	RESIDENTIAL **	997,139,041	15,066,663	1.5110	35.68%
SEWARD COUNTY		\$3,171,876,416	\$42,232,104	1.3315	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$66,835,833	2.11%
B	PUBLIC SERVIC ENTITIES	42,066,705	1.33%
C	COMMERCIAL & INDUST. EQUIP.	65,189,920	2.06%
D	AGRIC. MACHINERY & EQUIP.	65,463,854	2.06%
E	AG-OUTBLDG & FARM SITE LAND	51,502,972	1.62%
F	AGRICULTURAL LAND	1,717,767,655	54.16%
G	COMMERCIAL, INDUST., & MINERAL	165,910,436	5.23%
H	RESIDENTIAL **	997,139,041	31.44%
SEWARD COUNTY		\$3,171,876,416	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

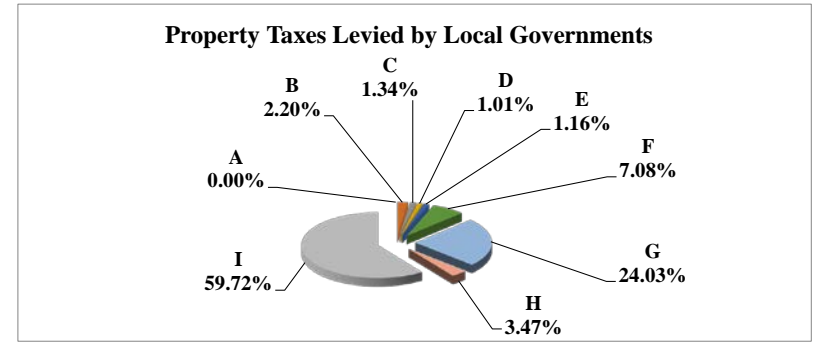
County Seat:	Rushville, NE	Taxable Aground Acres:	
County Population:	5,469	Irrigated	69,459.43
Personal Property Returns	778	Dryland	146,469.57
Residential & Recreational Records:	2,290	Grassland	1,261,289.87
Commercial, Indust., & Mineral Records:	459	Wasteland	68,390.52
Agricultural Records:	5,325	Other	0.00
Total Taxable Real Property Records:	8,074	Total Acres	1,545,609.39

81 SHERIDAN COUNTY

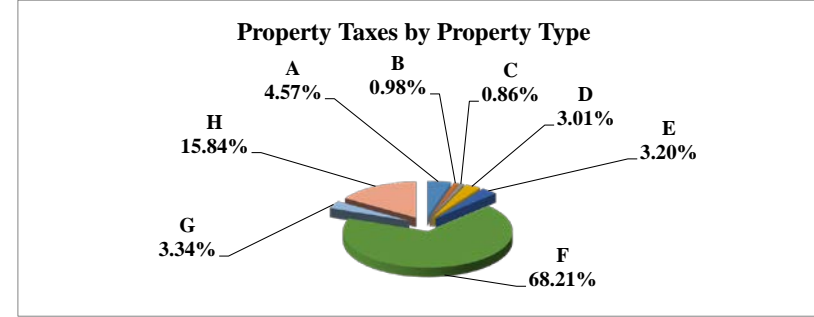
2018 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,684,115,849	341,428	0.0127	2.20%
C	FIRE DISTRICTS	1,012,173,068	207,394	0.0205	1.34%
D	EDUCATIONAL SERVICE UNITS	1,110,030,468	156,627	0.0141	1.01%
E	NATURAL RESOURCE DISTRICTS	1,110,030,468	179,181	0.0161	1.16%
F	COMMUNITY COLLEGE	1,110,030,468	1,097,868	0.0989	7.08%
G	COUNTY	1,110,030,468	3,727,271	0.3358	24.03%
H	CITY OR VILLAGE	100,195,795	538,496	0.5374	3.47%
I	SCHOOL DISTRICTS *	1,110,030,466	9,264,597	0.8346	59.72%
	SHERIDAN COUNTY	\$1,110,030,468	\$15,512,863	1.3975	100.00%

* Includes Learning Community and all School Bonds

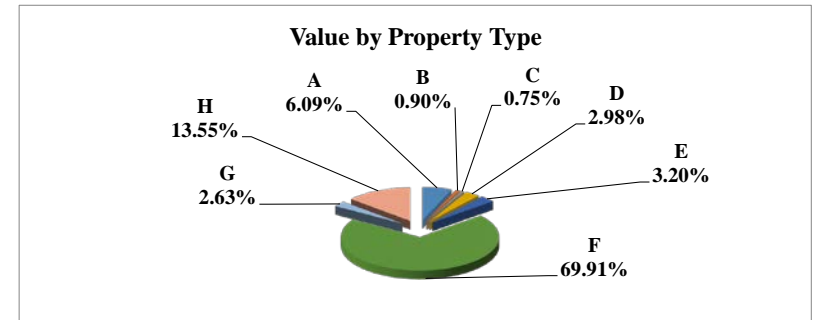


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$67,552,810	\$709,093	1.0497	4.57%
B	PUBLIC SERVIC ENTITIES	9,938,738	152,512	1.5345	0.98%
C	COMMERCIAL & INDUST. EQUIP.	8,320,189	133,067	1.5993	0.86%
D	AGRIC. MACHINERY & EQUIP.	33,108,840	466,836	1.4100	3.01%
E	AG-OUTBLDG & FARM SITE LAND	35,491,667	495,748	1.3968	3.20%
F	AGRICULTURAL LAND	775,992,597	10,580,685	1.3635	68.21%
G	COMMERCIAL, INDUST., & MINERAL	29,176,579	518,458	1.7770	3.34%
H	RESIDENTIAL **	150,449,048	2,456,464	1.6328	15.84%
	SHERIDAN COUNTY	\$1,110,030,468	\$15,512,863	1.3975	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$67,552,810	6.09%
B	PUBLIC SERVIC ENTITIES	9,938,738	0.90%
C	COMMERCIAL & INDUST. EQUIP.	8,320,189	0.75%
D	AGRIC. MACHINERY & EQUIP.	33,108,840	2.98%
E	AG-OUTBLDG & FARM SITE LAND	35,491,667	3.20%
F	AGRICULTURAL LAND	775,992,597	69.91%
G	COMMERCIAL, INDUST., & MINERAL	29,176,579	2.63%
H	RESIDENTIAL **	150,449,048	13.55%
	SHERIDAN COUNTY	\$1,110,030,468	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Loup City, NE	Taxable Aground Acres:	
County Population:	3,152	Irrigated	91,863.02
Personal Property Returns	585	Dryland	43,797.38
Residential & Recreational Records:	1,594	Grassland	203,361.52
Commercial, Indust., & Mineral Records:	217	Wasteland	727.56
Agricultural Records:	1,980	Other	685.52
Total Taxable Real Property Records:	3,791	Total Acres	340,435.00

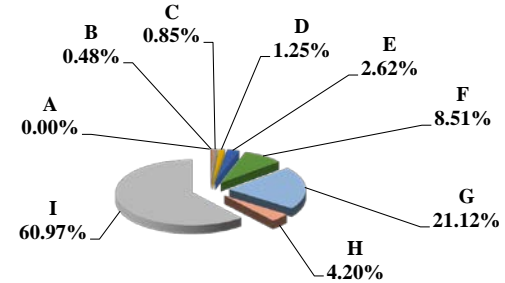
82 SHERMAN COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,343,601,122	53,529	0.0040	0.48%
C	FIRE DISTRICTS	918,943,291	94,740	0.0103	0.85%
D	EDUCATIONAL SERVICE UNITS	988,588,582	139,767	0.0141	1.25%
E	NATURAL RESOURCE DISTRICTS	988,588,582	291,397	0.0295	2.62%
F	COMMUNITY COLLEGE	988,588,582	948,612	0.0960	8.51%
G	COUNTY	988,588,582	2,352,441	0.2380	21.12%
H	CITY OR VILLAGE	69,638,447	467,994	0.6720	4.20%
I	SCHOOL DISTRICTS *	988,588,582	6,792,514	0.6871	60.97%
	SHERMAN COUNTY	\$988,588,582	\$11,140,992	1.1270	100.00%

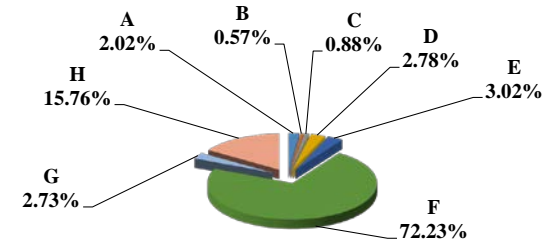
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$18,147,899	\$224,566	1.2374	2.02%
B	PUBLIC SERVIC ENTITIES	4,652,924	63,870	1.3727	0.57%
C	COMMERCIAL & INDUST. EQUIP.	6,326,648	98,440	1.5560	0.88%
D	AGRIC. MACHINERY & EQUIP.	28,552,931	310,114	1.0861	2.78%
E	AG-OUTBLDG & FARM SITE LAND	30,960,250	336,805	1.0879	3.02%
F	AGRICULTURAL LAND	744,112,255	8,047,584	1.0815	72.23%
G	COMMERCIAL, INDUST., & MINERAL	18,380,665	303,681	1.6522	2.73%
H	RESIDENTIAL **	137,455,010	1,755,933	1.2775	15.76%
	SHERMAN COUNTY	\$988,588,582	\$11,140,992	1.1270	100.00%

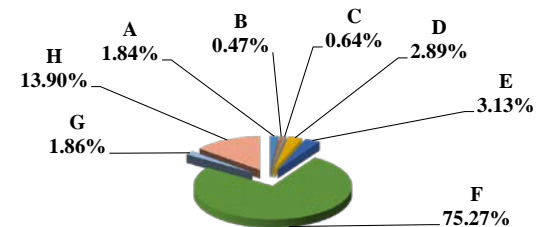
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$18,147,899	1.84%
B	PUBLIC SERVIC ENTITIES	4,652,924	0.47%
C	COMMERCIAL & INDUST. EQUIP.	6,326,648	0.64%
D	AGRIC. MACHINERY & EQUIP.	28,552,931	2.89%
E	AG-OUTBLDG & FARM SITE LAND	30,960,250	3.13%
F	AGRICULTURAL LAND	744,112,255	75.27%
G	COMMERCIAL, INDUST., & MINERAL	18,380,665	1.86%
H	RESIDENTIAL **	137,455,010	13.90%
	SHERMAN COUNTY	\$988,588,582	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Harrison, NE	Taxable Aground Acres:
County Population:	1,311	Irrigated 44,722.85
Personal Property Returns	363	Dryland 38,998.32
Residential & Recreational Records:	443	Grassland 1,067,477.13
Commercial, Indust., & Mineral Records:	76	Wasteland 45,995.72
Agricultural Records:	3,921	Other 0.00
Total Taxable Real Property Records:	4,440	Total Acres 1,197,194.02

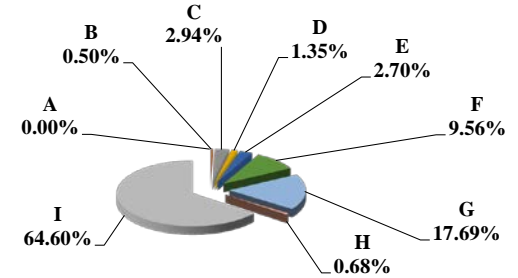
83 SIOUX COUNTY

2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	771,239,360	33,691	0.0044	0.50%
C FIRE DISTRICTS	645,285,344	199,271	0.0309	2.94%
D EDUCATIONAL SERVICE UNITS	655,577,236	91,663	0.0140	1.35%
E NATURAL RESOURCE DISTRICTS	655,577,237	183,191	0.0279	2.70%
F COMMUNITY COLLEGE	655,577,236	648,395	0.0989	9.56%
G COUNTY	655,577,236	1,200,077	0.1831	17.69%
H CITY OR VILLAGE	10,291,892	46,045	0.4474	0.68%
I SCHOOL DISTRICTS *	655,577,235	4,383,098	0.6686	64.60%
SIOUX COUNTY	\$655,577,236	\$6,785,432	1.0350	100.00%

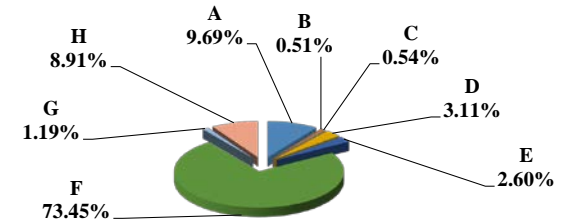
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$57,385,685	\$657,728	1.1462	9.69%
B PUBLIC SERVIC ENTITIES	3,433,103	34,620	1.0084	0.51%
C COMMERCIAL & INDUST. EQUIP.	3,398,856	36,661	1.0786	0.54%
D AGRIC. MACHINERY & EQUIP.	18,411,074	211,287	1.1476	3.11%
E AG-OUTBLDG & FARM SITE LAND	15,879,427	176,419	1.1110	2.60%
F AGRICULTURAL LAND	498,332,164	4,983,846	1.0001	73.45%
G COMMERCIAL, INDUST., & MINERAL	6,045,020	80,575	1.3329	1.19%
H RESIDENTIAL **	52,691,907	604,296	1.1468	8.91%
SIOUX COUNTY	\$655,577,236	\$6,785,432	1.0350	100.00%

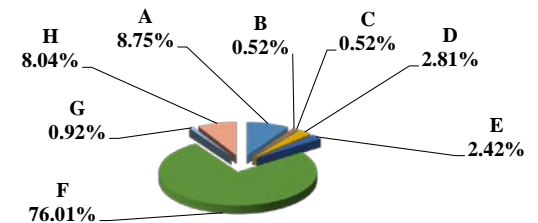
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$57,385,685	8.75%
B PUBLIC SERVIC ENTITIES	3,433,103	0.52%
C COMMERCIAL & INDUST. EQUIP.	3,398,856	0.52%
D AGRIC. MACHINERY & EQUIP.	18,411,074	2.81%
E AG-OUTBLDG & FARM SITE LAND	15,879,427	2.42%
F AGRICULTURAL LAND	498,332,164	76.01%
G COMMERCIAL, INDUST., & MINERAL	6,045,020	0.92%
H RESIDENTIAL **	52,691,907	8.04%
SIOUX COUNTY	\$655,577,236	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

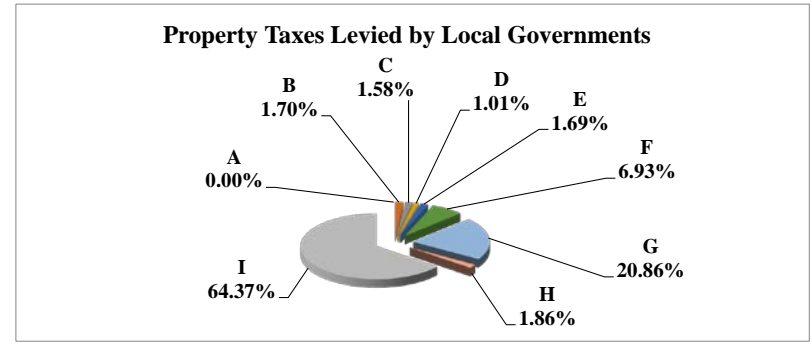
County Seat:	Stanton, NE	Taxable Aground Acres:
County Population:	6,129	Irrigated 37,221.55
Personal Property Returns	665	Dryland 155,802.27
Residential & Recreational Records:	2,214	Grassland 55,766.60
Commercial, Indust., & Mineral Records:	174	Wasteland 4,192.73
Agricultural Records:	3,203	Other 2,259.11
Total Taxable Real Property Records:	5,591	Total Acres 255,242.26

84 STANTON COUNTY

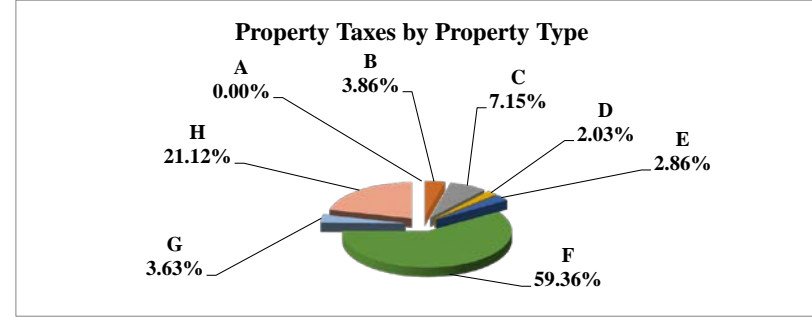
2018 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,023,628,009	376,879	0.0186	1.70%
C	FIRE DISTRICTS	1,537,243,915	350,882	0.0228	1.58%
D	EDUCATIONAL SERVICE UNITS	1,616,572,848	222,963	0.0138	1.01%
E	NATURAL RESOURCE DISTRICTS	1,616,572,848	374,124	0.0231	1.69%
F	COMMUNITY COLLEGE	1,616,572,848	1,535,746	0.0950	6.93%
G	COUNTY	1,616,572,848	4,620,414	0.2858	20.86%
H	CITY OR VILLAGE	79,328,933	411,466	0.5187	1.86%
I	SCHOOL DISTRICTS *	1,616,572,848	14,257,607	0.8820	64.37%
STANTON COUNTY		\$1,616,572,848	\$22,150,082	1.3702	100.00%

* Includes Learning Community and all School Bonds

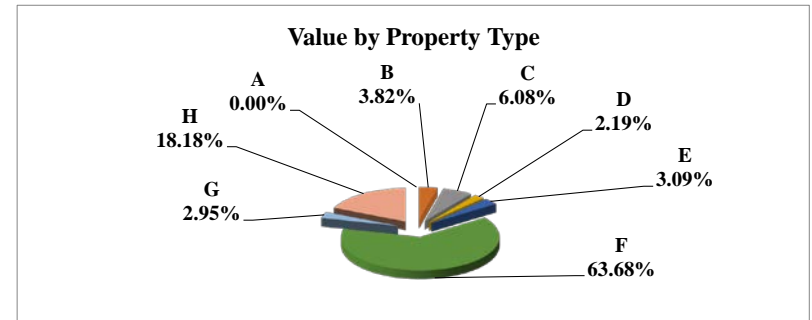


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	61,800,814	854,101	1.3820	3.86%
C	COMMERCIAL & INDUST. EQUIP.	98,310,155	1,583,726	1.6109	7.15%
D	AGRIC. MACHINERY & EQUIP.	35,352,264	449,081	1.2703	2.03%
E	AG-OUTBLDG & FARM SITE LAND	49,927,025	634,087	1.2700	2.86%
F	AGRICULTURAL LAND	1,029,505,025	13,147,883	1.2771	59.36%
G	COMMERCIAL, INDUST., & MINERAL	47,704,940	803,435	1.6842	3.63%
H	RESIDENTIAL **	293,972,625	4,677,769	1.5912	21.12%
STANTON COUNTY		\$1,616,572,848	\$22,150,082	1.3702	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	61,800,814	3.82%
C	COMMERCIAL & INDUST. EQUIP.	98,310,155	6.08%
D	AGRIC. MACHINERY & EQUIP.	35,352,264	2.19%
E	AG-OUTBLDG & FARM SITE LAND	49,927,025	3.09%
F	AGRICULTURAL LAND	1,029,505,025	63.68%
G	COMMERCIAL, INDUST., & MINERAL	47,704,940	2.95%
H	RESIDENTIAL **	293,972,625	18.18%
STANTON COUNTY		\$1,616,572,848	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Hebron, NE	Taxable Aground Acres:
County Population:	5,228	Irrigated 161,596.50
Personal Property Returns	1,055	Dryland 107,151.35
Residential & Recreational Records:	2,987	Grassland 74,459.76
Commercial, Indust., & Mineral Records:	473	Wasteland 2,300.09
Agricultural Records:	2,950	Other 0.00
Total Taxable Real Property Records:	6,410	Total Acres 345,507.70

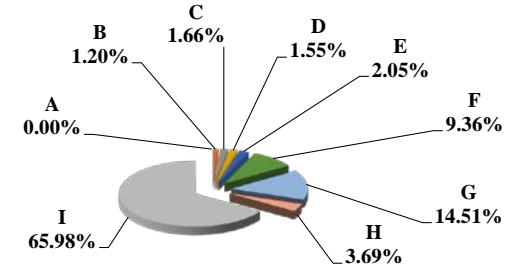
85 THAYER COUNTY

2018 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$0	\$0		0.00%
B MISCELLANEOUS DISTRICTS	2,725,842,651	229,434	0.0084	1.20%
C FIRE DISTRICTS	1,834,506,184	318,416	0.0174	1.66%
D EDUCATIONAL SERVICE UNITS	1,979,325,378	297,010	0.0150	1.55%
E NATURAL RESOURCE DISTRICTS	1,979,325,378	392,204	0.0198	2.05%
F COMMUNITY COLLEGE	1,979,325,378	1,795,251	0.0907	9.36%
G COUNTY	1,979,325,378	2,782,084	0.1406	14.51%
H CITY OR VILLAGE	158,214,201	707,346	0.4471	3.69%
I SCHOOL DISTRICTS *	1,979,325,377	12,650,323	0.6391	65.98%
THAYER COUNTY	\$1,979,325,378	\$19,172,068	0.9686	100.00%

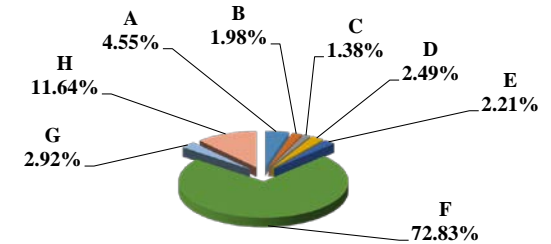
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$93,627,935	\$872,795	0.9322	4.55%
B PUBLIC SERVIC ENTITIES	35,707,318	379,059	1.0616	1.98%
C COMMERCIAL & INDUST. EQUIP.	22,624,307	263,856	1.1662	1.38%
D AGRIC. MACHINERY & EQUIP.	52,025,022	478,204	0.9192	2.49%
E AG-OUTBLDG & FARM SITE LAND	44,425,759	423,181	0.9526	2.21%
F AGRICULTURAL LAND	1,497,800,702	13,962,150	0.9322	72.83%
G COMMERCIAL, INDUST., & MINERAL	46,764,540	560,695	1.1990	2.92%
H RESIDENTIAL **	186,349,795	2,232,129	1.1978	11.64%
THAYER COUNTY	\$1,979,325,378	\$19,172,068	0.9686	100.00%

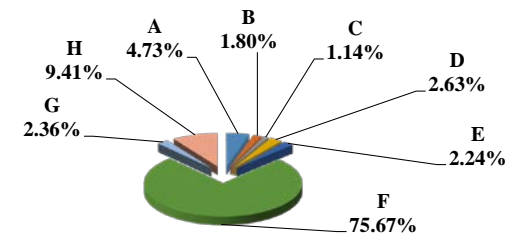
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$93,627,935	4.73%
B PUBLIC SERVIC ENTITIES	35,707,318	1.80%
C COMMERCIAL & INDUST. EQUIP.	22,624,307	1.14%
D AGRIC. MACHINERY & EQUIP.	52,025,022	2.63%
E AG-OUTBLDG & FARM SITE LAND	44,425,759	2.24%
F AGRICULTURAL LAND	1,497,800,702	75.67%
G COMMERCIAL, INDUST., & MINERAL	46,764,540	2.36%
H RESIDENTIAL **	186,349,795	9.41%
THAYER COUNTY	\$1,979,325,378	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

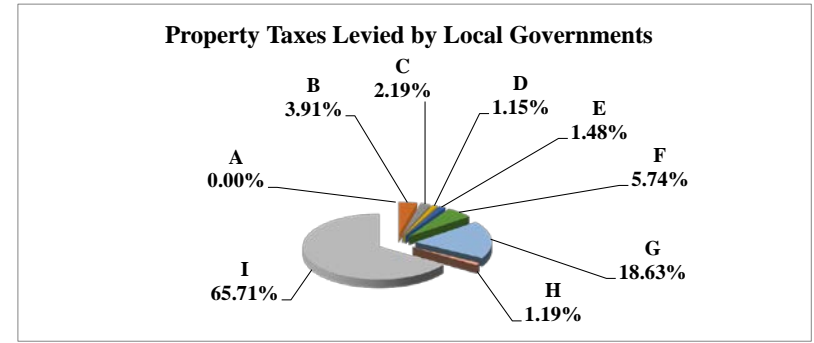
County Seat:	Thedford, NE	Taxable Aground Acres:
County Population:	647	Irrigated 3,351.76
Personal Property Returns	107	Dryland 0.00
Residential & Recreational Records:	499	Grassland 363,996.69
Commercial, Indust., & Mineral Records:	98	Wasteland 2,035.50
Agricultural Records:	1,129	Other 0.00
Total Taxable Real Property Records:	1,726	Total Acres 369,383.95

86 THOMAS COUNTY

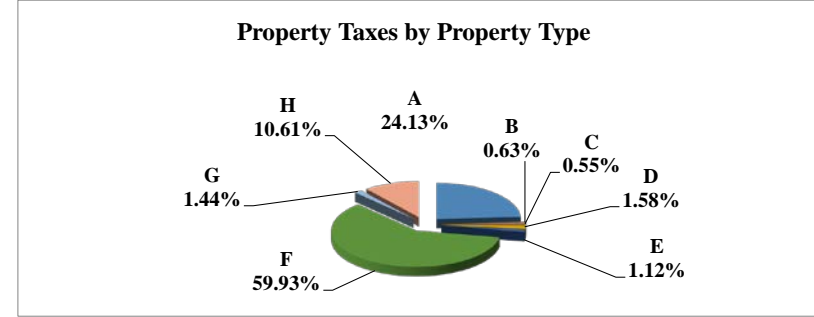
2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	835,200,896	148,042	0.0177	3.91%
C	FIRE DISTRICTS	289,982,892	83,103	0.0287	2.19%
D	EDUCATIONAL SERVICE UNITS	293,712,272	43,660	0.0149	1.15%
E	NATURAL RESOURCE DISTRICTS	293,712,271	56,161	0.0191	1.48%
F	COMMUNITY COLLEGE	293,712,271	217,474	0.0740	5.74%
G	COUNTY	293,712,271	705,977	0.2404	18.63%
H	CITY OR VILLAGE	11,823,167	45,006	0.3807	1.19%
I	SCHOOL DISTRICTS *	293,712,272	2,490,475	0.8479	65.71%
	THOMAS COUNTY	\$293,712,271	\$3,789,898	1.2903	100.00%

* Includes Learning Community and all School Bonds

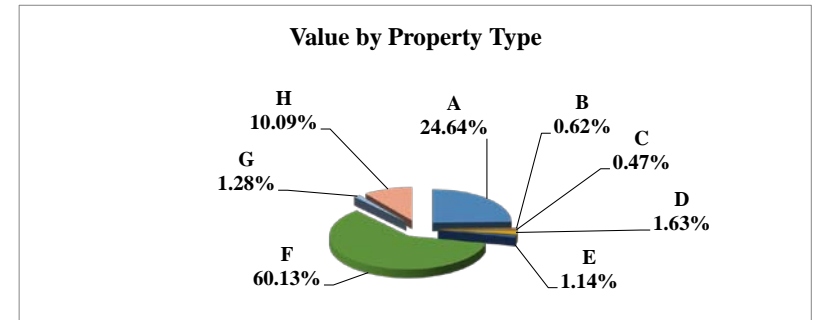


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$72,369,143	\$914,684	1.2639	24.13%
B	PUBLIC SERVIC ENTITIES	1,827,845	23,690	1.2961	0.63%
C	COMMERCIAL & INDUST. EQUIP.	1,377,123	20,839	1.5132	0.55%
D	AGRIC. MACHINERY & EQUIP.	4,786,314	60,031	1.2542	1.58%
E	AG-OUTBLDG & FARM SITE LAND	3,350,495	42,444	1.2668	1.12%
F	AGRICULTURAL LAND	176,601,814	2,271,434	1.2862	59.93%
G	COMMERCIAL, INDUST., & MINERAL	3,767,299	54,516	1.4471	1.44%
H	RESIDENTIAL **	29,632,238	402,260	1.3575	10.61%
	THOMAS COUNTY	\$293,712,271	\$3,789,898	1.2903	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$72,369,143	24.64%
B	PUBLIC SERVIC ENTITIES	1,827,845	0.62%
C	COMMERCIAL & INDUST. EQUIP.	1,377,123	0.47%
D	AGRIC. MACHINERY & EQUIP.	4,786,314	1.63%
E	AG-OUTBLDG & FARM SITE LAND	3,350,495	1.14%
F	AGRICULTURAL LAND	176,601,814	60.13%
G	COMMERCIAL, INDUST., & MINERAL	3,767,299	1.28%
H	RESIDENTIAL **	29,632,238	10.09%
	THOMAS COUNTY	\$293,712,271	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Pender, NE
County Population: 6,940
Personal Property Returns: 491
 Residential & Recreational Records: 1,841
 Commercial, Indust., & Mineral Records: 274
 Agricultural Records: 2,324
Total Taxable Real Property Records: 4,439

Taxable Aground Acres:
 Irrigated: 13,195.45
 Dryland: 152,823.47
 Grassland: 11,895.21
 Wasteland: 4,186.52
 Other: 0.00
Total Acres: 182,100.65

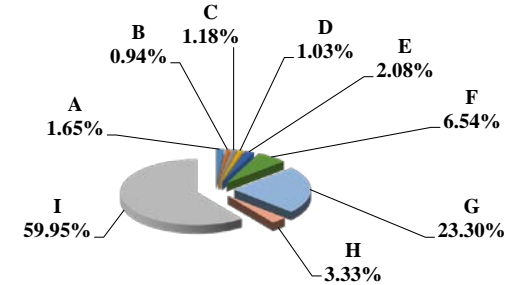
87 THURSTON COUNTY

2018 Levels of Value
 Residential: 95%
 Commercial: 100%
 Agricultural: 71%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,030,771,058	\$247,452	0.0240	1.65%
B	MISCELLANEOUS DISTRICTS	1,550,595,885	141,401	0.0091	0.94%
C	FIRE DISTRICTS	956,894,172	176,282	0.0184	1.18%
D	EDUCATIONAL SERVICE UNITS	1,030,771,058	154,616	0.0150	1.03%
E	NATURAL RESOURCE DISTRICTS	1,030,771,058	310,975	0.0302	2.08%
F	COMMUNITY COLLEGE	1,030,771,058	979,234	0.0950	6.54%
G	COUNTY	1,030,771,058	3,487,866	0.3384	23.30%
H	CITY OR VILLAGE	87,875,374	498,516	0.5673	3.33%
I	SCHOOL DISTRICTS *	1,030,771,058	8,975,060	0.8707	59.95%
	THURSTON COUNTY	\$1,030,771,058	\$14,971,403	1.4524	100.00%

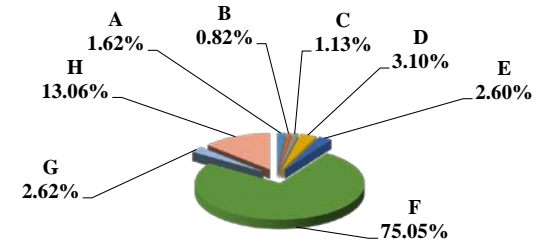
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$15,065,569	\$241,840	1.6053	1.62%
B	PUBLIC SERVIC ENTITIES	7,592,530	122,610	1.6149	0.82%
C	COMMERCIAL & INDUST. EQUIP.	9,984,979	169,202	1.6946	1.13%
D	AGRIC. MACHINERY & EQUIP.	32,607,868	463,441	1.4213	3.10%
E	AG-OUTBLDG & FARM SITE LAND	27,612,215	389,146	1.4093	2.60%
F	AGRICULTURAL LAND	799,994,290	11,236,625	1.4046	75.05%
G	COMMERCIAL, INDUST., & MINERAL	21,075,180	392,567	1.8627	2.62%
H	RESIDENTIAL **	116,838,427	1,955,972	1.6741	13.06%
	THURSTON COUNTY	\$1,030,771,058	\$14,971,403	1.4524	100.00%

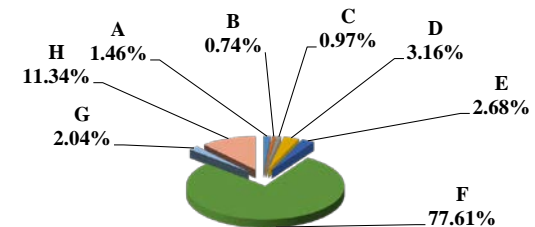
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$15,065,569	1.46%
B	PUBLIC SERVIC ENTITIES	7,592,530	0.74%
C	COMMERCIAL & INDUST. EQUIP.	9,984,979	0.97%
D	AGRIC. MACHINERY & EQUIP.	32,607,868	3.16%
E	AG-OUTBLDG & FARM SITE LAND	27,612,215	2.68%
F	AGRICULTURAL LAND	799,994,290	77.61%
G	COMMERCIAL, INDUST., & MINERAL	21,075,180	2.04%
H	RESIDENTIAL **	116,838,427	11.34%
	THURSTON COUNTY	\$1,030,771,058	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Ord, NE	Taxable Aground Acres:
County Population:	4,260	Irrigated 102,996.96
Personal Property Returns	720	Dryland 33,004.49
Residential & Recreational Records:	1,770	Grassland 206,566.81
Commercial, Indust., & Mineral Records:	370	Wasteland 2,957.36
Agricultural Records:	2,133	Other 842.44
Total Taxable Real Property Records:	4,273	Total Acres 346,368.06

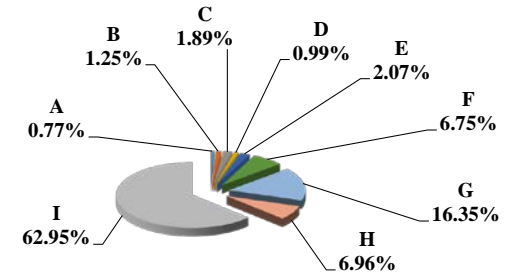
88 VALLEY COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A TOWNSHIPS	\$374,641,872	\$119,295	0.0318	0.77%
B MISCELLANEOUS DISTRICTS	2,458,919,449	192,761	0.0078	1.25%
C FIRE DISTRICTS	1,085,005,582	291,425	0.0269	1.89%
D EDUCATIONAL SERVICE UNITS	1,085,005,582	153,397	0.0141	0.99%
E NATURAL RESOURCE DISTRICTS	1,085,005,582	319,818	0.0295	2.07%
F COMMUNITY COLLEGE	1,085,005,582	1,041,129	0.0960	6.75%
G COUNTY	1,085,005,582	2,521,229	0.2324	16.35%
H CITY OR VILLAGE	149,169,751	1,073,753	0.7198	6.96%
I SCHOOL DISTRICTS *	1,085,005,582	9,705,234	0.8945	62.95%
VALLEY COUNTY	\$1,085,005,582	\$15,418,041	1.4210	100.00%

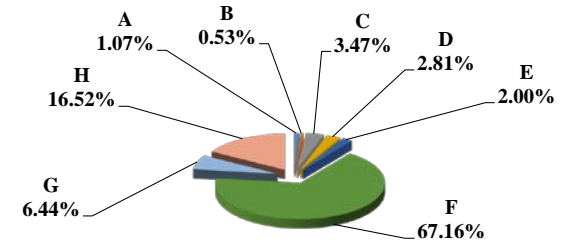
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A RAILROADS	\$11,468,716	\$165,030	1.4390	1.07%
B PUBLIC SERVIC ENTITIES	4,783,388	81,314	1.6999	0.53%
C COMMERCIAL & INDUST. EQUIP.	28,461,152	535,042	1.8799	3.47%
D AGRIC. MACHINERY & EQUIP.	33,194,881	433,163	1.3049	2.81%
E AG-OUTBLDG & FARM SITE LAND	23,338,410	308,510	1.3219	2.00%
F AGRICULTURAL LAND	786,563,960	10,354,937	1.3165	67.16%
G COMMERCIAL, INDUST., & MINERAL	49,870,325	992,828	1.9908	6.44%
H RESIDENTIAL **	147,324,750	2,547,217	1.7290	16.52%
VALLEY COUNTY	\$1,085,005,582	\$15,418,041	1.4210	100.00%

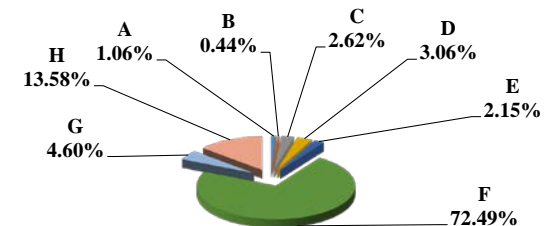
Property Taxes by Property Type



	2018 VALUE	Value % of Total
A RAILROADS	\$11,468,716	1.06%
B PUBLIC SERVIC ENTITIES	4,783,388	0.44%
C COMMERCIAL & INDUST. EQUIP.	28,461,152	2.62%
D AGRIC. MACHINERY & EQUIP.	33,194,881	3.06%
E AG-OUTBLDG & FARM SITE LAND	23,338,410	2.15%
F AGRICULTURAL LAND	786,563,960	72.49%
G COMMERCIAL, INDUST., & MINERAL	49,870,325	4.60%
H RESIDENTIAL **	147,324,750	13.58%
VALLEY COUNTY	\$1,085,005,582	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

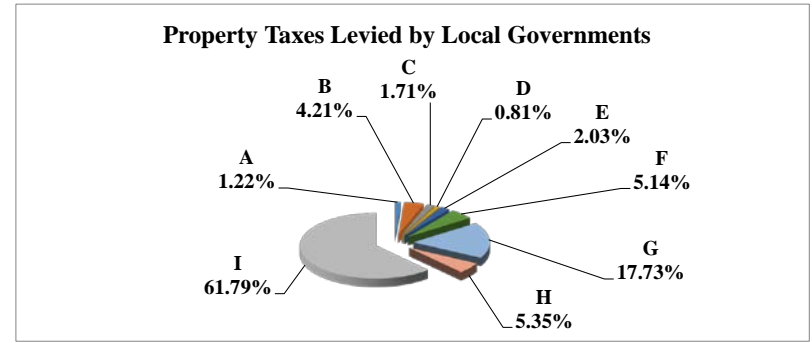
County Seat:	Blair, NE	Taxable Aground Acres:
County Population:	20,234	Irrigated 16,762.46
Personal Property Returns	980	Dryland 151,674.01
Residential & Recreational Records:	7,180	Grassland 25,953.62
Commercial, Indust., & Mineral Records:	749	Wasteland 17,765.28
Agricultural Records:	4,565	Other 1,621.10
Total Taxable Real Property Records:	12,494	Total Acres 213,776.47

89 WASHINGTON COUNTY

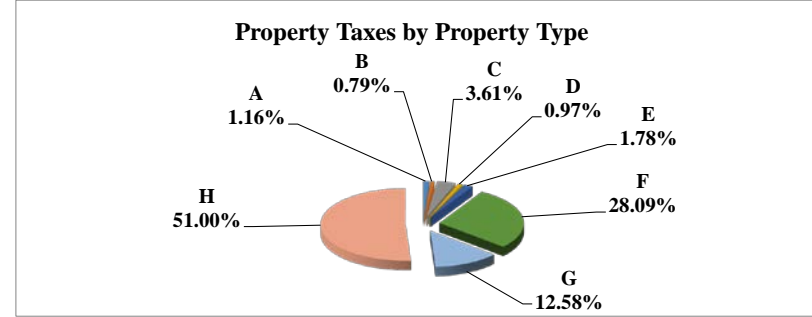
2018 Levels of Value	
Residential:	96%
Commercial:	96%
Agricultural:	69%
Ag Special Value:	69%

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,477,289,741	\$685,725	0.0277	1.22%
B	MISCELLANEOUS DISTRICTS	12,913,059,012	2,359,410	0.0183	4.21%
C	FIRE DISTRICTS	2,436,812,999	957,417	0.0393	1.71%
D	EDUCATIONAL SERVICE UNITS	3,028,600,398	454,293	0.0150	0.81%
E	NATURAL RESOURCE DISTRICTS	3,028,600,398	1,138,573	0.0376	2.03%
F	COMMUNITY COLLEGE	3,028,600,398	2,877,172	0.0950	5.14%
G	COUNTY	3,028,600,398	9,924,684	0.3277	17.73%
H	CITY OR VILLAGE	744,758,411	2,996,203	0.4023	5.35%
I	SCHOOL DISTRICTS *	3,028,600,396	34,589,519	1.1421	61.79%
WASHINGTON COUNTY		\$3,028,600,398	\$55,982,995	1.8485	100.00%

* Includes Learning Community and all School Bonds

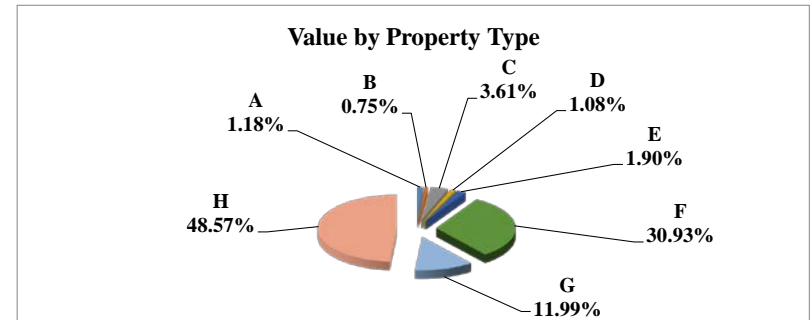


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$35,630,894	\$651,267	1.8278	1.16%
B	PUBLIC SERVIC ENTITIES	22,605,866	441,142	1.9515	0.79%
C	COMMERCIAL & INDUST. EQUIP.	109,231,708	2,021,959	1.8511	3.61%
D	AGRIC. MACHINERY & EQUIP.	32,587,860	545,540	1.6741	0.97%
E	AG-OUTBLDG & FARM SITE LAND	57,665,510	998,078	1.7308	1.78%
F	AGRICULTURAL LAND	936,660,795	15,727,417	1.6791	28.09%
G	COMMERCIAL, INDUST., & MINERAL	363,198,245	7,044,126	1.9395	12.58%
H	RESIDENTIAL **	1,471,019,520	28,553,466	1.9411	51.00%
WASHINGTON COUNTY		\$3,028,600,398	\$55,982,995	1.8485	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$35,630,894	1.18%
B	PUBLIC SERVIC ENTITIES	22,605,866	0.75%
C	COMMERCIAL & INDUST. EQUIP.	109,231,708	3.61%
D	AGRIC. MACHINERY & EQUIP.	32,587,860	1.08%
E	AG-OUTBLDG & FARM SITE LAND	57,665,510	1.90%
F	AGRICULTURAL LAND	936,660,795	30.93%
G	COMMERCIAL, INDUST., & MINERAL	363,198,245	11.99%
H	RESIDENTIAL **	1,471,019,520	48.57%
WASHINGTON COUNTY		\$3,028,600,398	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Wayne, NE	Taxable Amland Acres:	
County Population:	9,595	Irrigated	48,493.76
Personal Property Returns	969	Dryland	190,246.23
Residential & Recreational Records:	3,295	Grassland	20,410.29
Commercial, Indust., & Mineral Records:	497	Wasteland	3,205.18
Agricultural Records:	2,553	Other	0.00
Total Taxable Real Property Records:	6,345	Total Acres	262,355.46

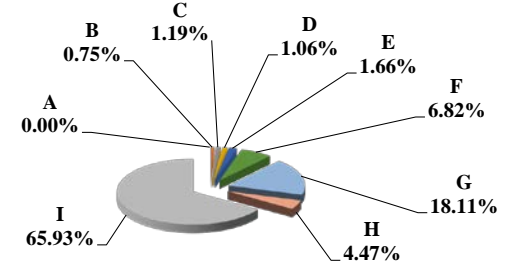
90 WAYNE COUNTY

2018 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,228,556,888	197,890	0.0089	0.75%
C	FIRE DISTRICTS	1,617,322,165	314,301	0.0194	1.19%
D	EDUCATIONAL SERVICE UNITS	1,891,075,481	280,595	0.0148	1.06%
E	NATURAL RESOURCE DISTRICTS	1,891,075,481	437,652	0.0231	1.66%
F	COMMUNITY COLLEGE	1,891,075,481	1,796,524	0.0950	6.82%
G	COUNTY	1,891,075,481	4,771,398	0.2523	18.11%
H	CITY OR VILLAGE	280,428,311	1,178,596	0.4203	4.47%
I	SCHOOL DISTRICTS *	1,891,075,481	17,370,796	0.9186	65.93%
	WAYNE COUNTY	\$1,891,075,481	\$26,347,751	1.3933	100.00%

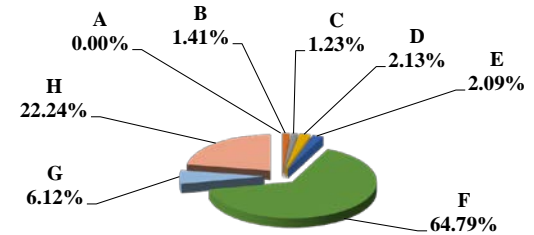
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



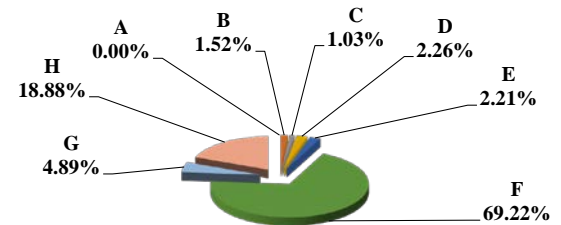
	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	28,697,989	371,797	1.2956	1.41%
C	COMMERCIAL & INDUST. EQUIP.	19,531,104	323,027	1.6539	1.23%
D	AGRIC. MACHINERY & EQUIP.	42,648,373	560,902	1.3152	2.13%
E	AG-OUTBLDG & FARM SITE LAND	41,748,780	550,212	1.3179	2.09%
F	AGRICULTURAL LAND	1,308,938,200	17,069,844	1.3041	64.79%
G	COMMERCIAL, INDUST., & MINERAL	92,424,430	1,613,164	1.7454	6.12%
H	RESIDENTIAL **	357,086,605	5,858,805	1.6407	22.24%
	WAYNE COUNTY	\$1,891,075,481	\$26,347,751	1.3933	100.00%

Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	28,697,989	1.52%
C	COMMERCIAL & INDUST. EQUIP.	19,531,104	1.03%
D	AGRIC. MACHINERY & EQUIP.	42,648,373	2.26%
E	AG-OUTBLDG & FARM SITE LAND	41,748,780	2.21%
F	AGRICULTURAL LAND	1,308,938,200	69.22%
G	COMMERCIAL, INDUST., & MINERAL	92,424,430	4.89%
H	RESIDENTIAL **	357,086,605	18.88%
	WAYNE COUNTY	\$1,891,075,481	100.00%

Value by Property Type



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

2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: Red Cloud, NE
County Population: 3,812
Personal Property Returns: 532
 Residential & Recreational Records: 1,603
 Commercial, Indust., & Mineral Records: 332
 Agricultural Records: 2,536
Total Taxable Real Property Records: 4,471

Taxable Aground Acres:
 Irrigated: 68,858.50
 Dryland: 116,278.70
 Grassland: 158,738.22
 Wasteland: 4,643.00
 Other: 1,708.39
Total Acres: 350,226.81

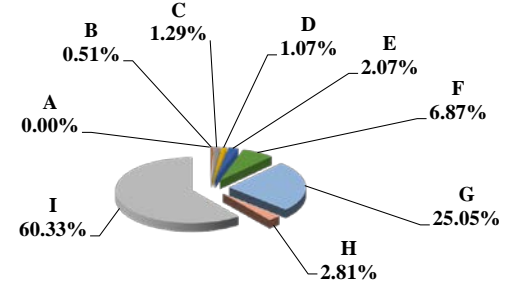
91 WEBSTER COUNTY

2018 Levels of Value
 Residential: 96%
 Commercial: 100%
 Agricultural: 75%
 Ag Special Value: --

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,060,381,844	74,852	0.0071	0.51%
C	FIRE DISTRICTS	1,027,741,989	191,489	0.0186	1.29%
D	EDUCATIONAL SERVICE UNITS	1,060,381,844	159,058	0.0150	1.07%
E	NATURAL RESOURCE DISTRICTS	1,060,381,844	306,994	0.0290	2.07%
F	COMMUNITY COLLEGE	1,060,381,844	1,017,502	0.0960	6.87%
G	COUNTY	1,060,381,844	3,707,218	0.3496	25.05%
H	CITY OR VILLAGE	70,402,265	415,299	0.5899	2.81%
I	SCHOOL DISTRICTS *	1,060,381,844	8,929,284	0.8421	60.33%
	WEBSTER COUNTY	\$1,060,381,844	\$14,801,697	1.3959	100.00%

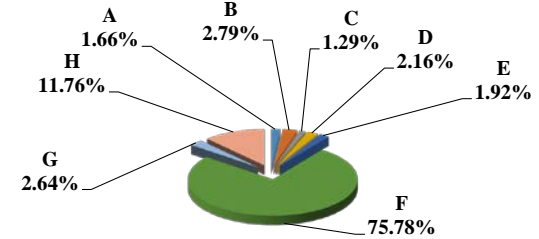
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$16,005,985	\$245,374	1.5330	1.66%
B	PUBLIC SERVIC ENTITIES	30,637,876	413,601	1.3500	2.79%
C	COMMERCIAL & INDUST. EQUIP.	13,013,590	191,027	1.4679	1.29%
D	AGRIC. MACHINERY & EQUIP.	23,669,123	320,240	1.3530	2.16%
E	AG-OUTBLDG & FARM SITE LAND	20,297,670	283,632	1.3974	1.92%
F	AGRICULTURAL LAND	830,542,230	11,216,330	1.3505	75.78%
G	COMMERCIAL, INDUST., & MINERAL	24,673,725	390,721	1.5836	2.64%
H	RESIDENTIAL **	101,541,645	1,740,772	1.7143	11.76%
	WEBSTER COUNTY	\$1,060,381,844	\$14,801,697	1.3959	100.00%

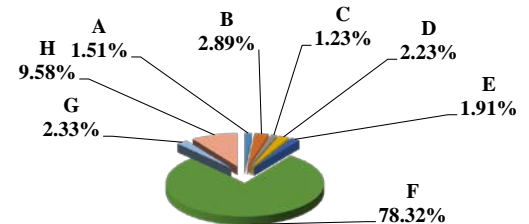
Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$16,005,985	1.51%
B	PUBLIC SERVIC ENTITIES	30,637,876	2.89%
C	COMMERCIAL & INDUST. EQUIP.	13,013,590	1.23%
D	AGRIC. MACHINERY & EQUIP.	23,669,123	2.23%
E	AG-OUTBLDG & FARM SITE LAND	20,297,670	1.91%
F	AGRICULTURAL LAND	830,542,230	78.32%
G	COMMERCIAL, INDUST., & MINERAL	24,673,725	2.33%
H	RESIDENTIAL **	101,541,645	9.58%
	WEBSTER COUNTY	\$1,060,381,844	100.00%

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

Value by Property Type



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

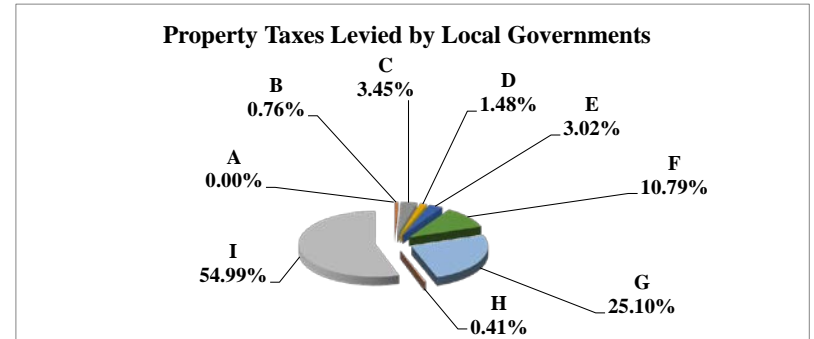
County Seat:	Bartlett, NE	Taxable Aground Acres:	
County Population:	818	Irrigated	64,507.62
Personal Property Returns	273	Dryland	5,461.45
Residential & Recreational Records:	413	Grassland	289,033.05
Commercial, Indust., & Mineral Records:	46	Wasteland	1,319.86
Agricultural Records:	1,464	Other	0.00
Total Taxable Real Property Records:	1,923	Total Acres	360,321.98

92 WHEELER COUNTY

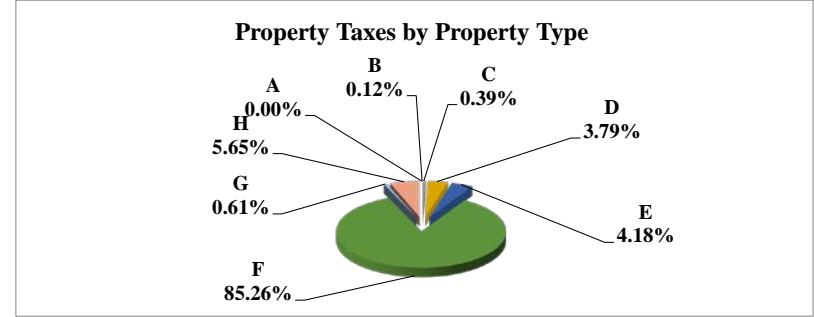
2018 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	574,179,976	38,229	0.0067	0.76%
C	FIRE DISTRICTS	574,179,975	174,588	0.0304	3.45%
D	EDUCATIONAL SERVICE UNITS	574,179,976	75,052	0.0131	1.48%
E	NATURAL RESOURCE DISTRICTS	574,179,975	152,718	0.0266	3.02%
F	COMMUNITY COLLEGE	574,179,976	545,472	0.0950	10.79%
G	COUNTY	574,179,976	1,268,366	0.2209	25.10%
H	CITY OR VILLAGE	6,332,944	20,552	0.3245	0.41%
I	SCHOOL DISTRICTS *	574,179,976	2,779,056	0.4840	54.99%
	WHEELER COUNTY	\$574,179,976	\$5,054,033	0.8802	100.00%

* Includes Learning Community and all School Bonds

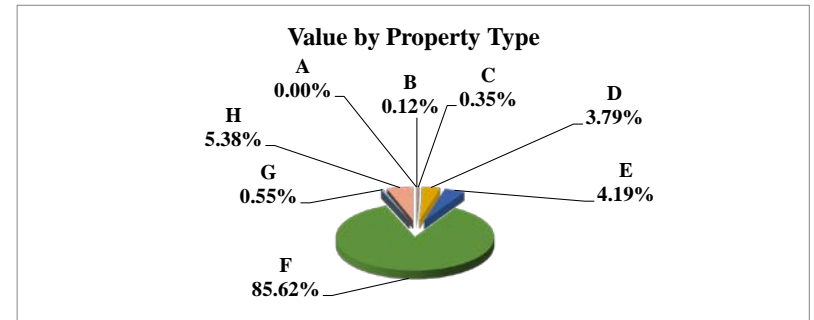


	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	708,300	6,284	0.8872	0.12%
C	COMMERCIAL & INDUST. EQUIP.	2,028,070	19,638	0.9683	0.39%
D	AGRIC. MACHINERY & EQUIP.	21,756,322	191,538	0.8804	3.79%
E	AG-OUTBLDG & FARM SITE LAND	24,055,795	211,021	0.8772	4.18%
F	AGRICULTURAL LAND	491,630,165	4,309,164	0.8765	85.26%
G	COMMERCIAL, INDUST., & MINERAL	3,138,890	31,042	0.9890	0.61%
H	RESIDENTIAL **	30,862,434	285,347	0.9246	5.65%
	WHEELER COUNTY	\$574,179,976	\$5,054,033	0.8802	100.00%



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	708,300	0.12%
C	COMMERCIAL & INDUST. EQUIP.	2,028,070	0.35%
D	AGRIC. MACHINERY & EQUIP.	21,756,322	3.79%
E	AG-OUTBLDG & FARM SITE LAND	24,055,795	4.19%
F	AGRICULTURAL LAND	491,630,165	85.62%
G	COMMERCIAL, INDUST., & MINERAL	3,138,890	0.55%
H	RESIDENTIAL **	30,862,434	5.38%
	WHEELER COUNTY	\$574,179,976	100.00%

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



2018 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	York, NE	Taxable Aground Acres:
County Population:	13,665	Irrigated 288,210.99
Personal Property Returns	1,870	Dryland 27,965.99
Residential & Recreational Records:	5,360	Grassland 20,040.69
Commercial, Indust., & Mineral Records:	960	Wasteland 2,886.49
Agricultural Records:	3,775	Other 391.30
Total Taxable Real Property Records:	10,095	Total Acres 339,495.46

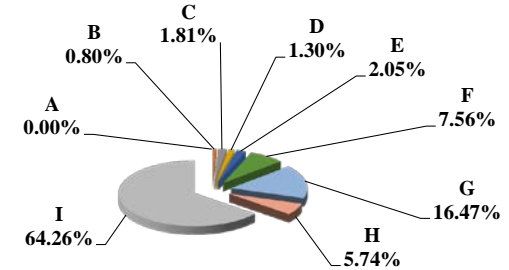
93 YORK COUNTY

2018 Levels of Value	
Residential:	99%
Commercial:	98%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	10,281,066,913	333,620	0.0032	0.80%
C	FIRE DISTRICTS	2,835,782,057	753,093	0.0266	1.81%
D	EDUCATIONAL SERVICE UNITS	3,460,831,137	539,315	0.0156	1.30%
E	NATURAL RESOURCE DISTRICTS	3,460,831,133	849,754	0.0246	2.05%
F	COMMUNITY COLLEGE	3,460,831,133	3,139,009	0.0907	7.56%
G	COUNTY	3,460,831,133	6,842,484	0.1977	16.47%
H	CITY OR VILLAGE	677,614,430	2,385,842	0.3521	5.74%
I	SCHOOL DISTRICTS *	3,460,831,131	26,692,301	0.7713	64.26%
	YORK COUNTY	\$3,460,831,133	\$41,535,418	1.2002	100.00%

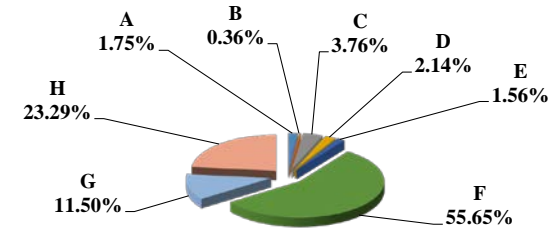
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2018 VALUE	2018 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$57,438,304	\$726,026	1.2640	1.75%
B	PUBLIC SERVIC ENTITIES	11,123,123	150,524	1.3533	0.36%
C	COMMERCIAL & INDUST. EQUIP.	108,107,670	1,561,418	1.4443	3.76%
D	AGRIC. MACHINERY & EQUIP.	83,991,183	887,002	1.0561	2.14%
E	AG-OUTBLDG & FARM SITE LAND	64,610,971	647,193	1.0017	1.56%
F	AGRICULTURAL LAND	2,205,105,134	23,112,763	1.0481	55.65%
G	COMMERCIAL, INDUST., & MINERAL	297,521,013	4,778,122	1.6060	11.50%
H	RESIDENTIAL **	632,933,735	9,672,371	1.5282	23.29%
	YORK COUNTY	\$3,460,831,133	\$41,535,418	1.2002	100.00%

Property Taxes by Property Type



	Property Type:	2018 VALUE	Value % of Total
A	RAILROADS	\$57,438,304	1.66%
B	PUBLIC SERVIC ENTITIES	11,123,123	0.32%
C	COMMERCIAL & INDUST. EQUIP.	108,107,670	3.12%
D	AGRIC. MACHINERY & EQUIP.	83,991,183	2.43%
E	AG-OUTBLDG & FARM SITE LAND	64,610,971	1.87%
F	AGRICULTURAL LAND	2,205,105,134	63.72%
G	COMMERCIAL, INDUST., & MINERAL	297,521,013	8.60%
H	RESIDENTIAL **	632,933,735	18.29%
	YORK COUNTY	\$3,460,831,133	100.00%

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

Value by Property Type

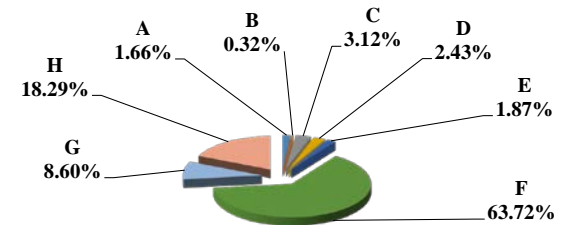


Table 22 History of Car Line & Air Carrier Taxes Distributed to Counties

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	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 2018 taxes for car line & air carrier are collected and distributed during 2019, therefore 2018 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 Unadjust 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

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 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.

Table 24 Tax Equalization and Review Commission Levels of Value 2018

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	92	93	75	
2 Antelope	95	100	74	
3 Arthur	100	100	75	
4 Banner	100	100	73	
5 Blaine	100	100	75	
6 Boone	97	100	71	
7 Box Butte	99	100	71	
8 Boyd	96	100	70	
9 Brown	100	100	70	
10 Buffalo	96	95	70	70
11 Burt	95	100	73	
12 Butler	93	100	70	
13 Cass	95	99	73	73
14 Cedar	94	94	73	
15 Chase	93	100	69	
16 Cherry	98	99	75	
17 Cheyenne	92	96	71	
18 Clay	98	97	75	
19 Colfax	94	97	73	
20 Cuming	94	100	72	
21 Custer	97	98	72	
22 Dakota	96	98	73	
23 Dawes	98	98	69	69
24 Dawson	97	98	70	70
25 Deuel	93	100	73	
26 Dixon	95	100	74	
27 Dodge	95	97	71	
28 Douglas	93	93	71	71
29 Dundy	93	100	75	
30 Fillmore	94	100	73	
31 Franklin	95	100	74	
32 Frontier	99	100	71	
33 Furnas	96	100	70	
34 Gage	93	100	72	
35 Garden	96	100	69	69
36 Garfield	94	100	75	
37 Gosper	93	100	70	
38 Grant	100	100	75	
39 Greeley	92	100	69	
40 Hall	95	97	73	
41 Hamilton	95	93	74	
42 Harlan	97	100	70	
43 Hayes	100	100	73	
44 Hitchcock	97	100	71	
45 Holt	95	98	69	
46 Hooker	100	100	75	
47 Howard	97	100	70	

Table 24 Tax Equalization and Review Commission Levels of Value 2018

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
48 Jefferson	99	97	71	
49 Johnson	97	100	72	
50 Kearney	96	100	73	
51 Keith	93	NEI	70	70
52 Keya Paha	100	100	75	
53 Kimball	99	100	75	
54 Knox	94	100	70	
55 Lancaster	97	99	72	72
56 Lincoln	97	98	71	71
57 Logan	99	100	75	
58 Loup	100	100	70	
59 Madison	94	NEI	73	
60 McPherson	100	100	75	
61 Merrick	96	100	70	
62 Morrill	97	100	69	69
63 Nance	95	100	70	
64 Nemaha	96	100	71	
65 Nuckolls	97	100	73	
66 Otoe	96	96	73	
67 Pawnee	98	100	72	
68 Perkins	98	100	73	
69 Phelps	93	95	70	
70 Pierce	97	100	72	
71 Platte	95	98	71	
72 Polk	96	100	75	
73 Red Willow	94	99	69	
74 Richardson	93	94	69	
75 Rock	97	100	69	
76 Saline	96	96	74	
77 Sarpy	96	94	71	71
78 Saunders	94	94	69	69
79 Scotts Bluff	92	99	75	75
80 Seward	94	95	74	
81 Sheridan	99	100	69	
82 Sherman	95	100	70	
83 Sioux	100	100	71	
84 Stanton	94	100	72	
85 Thayer	97	100	70	
86 Thomas	100	100	75	
87 Thurston	95	100	71	
88 Valley	95	100	70	
89 Washington	96	96	69	69
90 Wayne	95	100	70	
91 Webster	96	100	75	
92 Wheeler	100	100	75	
93 York	99	98	72	

Table 25 2018 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	1,169	422	747	\$292,756.50	\$65,050.51	\$227,705.99
2 ANTELOPE	437	178	259	143,658.00	31,920.81	111,737.19
3 ARTHUR	39	31	8	1,478.50	328.53	1,149.97
4 BANNER	82	58	24	13,405.50	2,978.70	10,426.80
5 BLAINE	29	13	16	20,607.75	4,579.04	16,028.71
6 BOONE	338	166	172	114,480.00	25,437.45	89,042.55
7 BOX BUTTE	393	146	247	114,696.00	25,485.45	89,210.55
8 BOYD	141	64	77	22,736.25	5,051.99	17,684.26
9 BROWN	214	76	138	68,053.50	15,121.48	52,932.02
10 BUFFALO	1,608	487	1,121	693,000.00	153,984.61	539,015.39
11 BURT	482	190	292	120,827.25	26,847.82	93,979.43
12 BUTLER	444	190	254	95,152.50	21,142.89	74,009.61
13 CASS	1,514	579	935	407,603.25	90,569.43	317,033.82
14 CEDAR	439	222	217	78,228.00	17,382.27	60,845.73
15 CHASE	232	103	129	56,900.25	12,643.24	44,257.01
16 CHERRY	331	168	163	136,606.50	30,353.97	106,252.53
17 CHEYENNE	780	352	428	135,855.00	30,186.99	105,668.01
18 CLAY	368	169	199	63,189.00	14,040.59	49,148.41
19 COLFAX	438	207	231	84,267.00	18,724.12	65,542.88
20 CUMING	597	310	287	173,738.25	38,604.66	135,133.59
21 CUSTER	626	249	377	170,624.25	37,912.72	132,711.53
22 DAKOTA	641	284	357	151,623.00	33,690.63	117,932.37
23 DAWES	359	129	230	77,757.75	17,277.76	60,479.99
24 DAWSON	935	365	570	205,967.25	45,765.92	160,201.33
25 DEUEL	166	66	100	28,212.75	6,268.88	21,943.87
26 DIXON	364	195	169	50,710.50	11,267.88	39,442.62
27 DODGE	1,367	458	909	418,547.25	93,001.21	325,546.04
28 DOUGLAS	19,473	4,941	14,532	8,546,436.00	1,899,018.09	6,647,417.91
29 DUNDY	181	88	93	42,696.00	9,487.05	33,208.95
30 FILLMORE	459	233	226	81,031.50	18,005.20	63,026.30
31 FRANKLIN	275	104	171	64,368.00	14,302.57	50,065.43
32 FRONTIER	138	54	84	30,217.50	6,714.33	23,503.17
33 FURNAS	317	140	177	40,882.50	9,084.09	31,798.41
34 GAGE	1,028	406	622	182,535.75	40,559.45	141,976.30
35 GARDEN	163	81	82	60,453.00	13,432.66	47,020.34
36 GARFIELD	167	106	61	23,789.25	5,285.97	18,503.28
37 GOSPER	161	82	79	49,466.25	10,991.40	38,474.85
38 GRANT	39	11	28	9,807.75	2,179.30	7,628.45
39 GREELEY	136	64	72	24,979.50	5,550.45	19,429.05
40 HALL	1,868	560	1,308	655,317.00	145,611.45	509,705.55
41 HAMILTON	505	183	322	146,983.50	32,659.74	114,323.76
42 HARLAN	303	128	175	48,462.75	10,768.42	37,694.33
43 HAYES	109	51	58	87,779.25	19,504.56	68,274.69
44 HITCHCOCK	308	142	166	35,640.25	7,919.25	27,721.00
45 HOLT	632	267	365	209,056.50	46,452.37	162,604.13

Table 25 2018 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
46 HOOKER	71	42	29	\$6,243.75	\$1,387.37	\$4,856.38
47 HOWARD	389	175	214	86,557.50	19,233.06	67,324.44
48 JEFFERSON	422	188	234	58,529.25	13,005.20	45,524.05
49 JOHNSON	243	105	138	49,095.00	10,908.90	38,186.10
50 KEARNEY	346	164	182	86,674.50	19,259.08	67,415.42
51 KEITH	541	208	333	137,493.00	30,550.96	106,942.04
52 KEYA PAHA	63	36	27	7,899.75	1,755.32	6,144.43
53 KIMBALL	344	205	139	40,142.25	8,919.61	31,222.64
54 KNOX	655	370	285	108,675.00	24,147.59	84,527.41
55 LANCASTER	10,721	2,648	8,073	4,191,905.25	931,441.34	3,260,463.91
56 LINCOLN	1,388	450	938	412,229.25	91,597.32	320,631.93
57 LOGAN	86	53	33	14,582.25	3,240.18	11,342.07
58 LOUP	65	28	37	8,041.50	1,786.82	6,254.68
59 MADISON	1,301	458	843	390,420.00	86,751.32	303,668.68
60 MCPHERSON	29	12	17	11,148.75	2,477.25	8,671.50
61 MERRICK	518	183	335	119,457.00	26,543.36	92,913.64
62 MORRILL	285	117	168	68,082.75	15,127.97	52,954.78
63 NANCE	237	105	132	51,957.00	11,544.86	40,412.14
64 NEMAHA	372	130	242	69,426.00	15,426.43	53,999.57
65 NUCKOLLS	302	126	176	40,986.00	9,107.07	31,878.93
66 OTOE	818	341	477	185,256.00	41,163.88	144,092.12
67 PAWNEE	191	72	119	44,214.75	9,824.50	34,390.25
68 PERKINS	241	118	123	47,695.50	10,597.92	37,097.58
69 PHELPS	428	153	275	134,721.00	29,934.99	104,786.01
70 PIERCE	443	222	221	94,011.75	20,889.40	73,122.35
71 PLATTE	1,289	438	851	378,972.00	84,207.56	294,764.44
72 POLK	379	193	186	73,968.75	16,435.87	57,532.88
73 RED WILLOW	556	193	363	116,322.75	25,846.91	90,475.84
74 RICHARDSON	465	166	299	96,441.75	21,429.36	75,012.39
75 ROCK	119	59	60	70,200.00	15,598.45	54,601.55
76 SALINE	628	267	361	140,645.25	31,251.36	109,393.89
77 SARPY	6,640	1,539	5,101	3,221,934.75	715,913.90	2,506,020.85
78 SAUNDERS	1,247	473	774	341,343.00	75,846.41	265,496.59
79 SCOTTS BLUFF	1,400	514	886	284,022.00	63,109.71	220,912.29
80 SEWARD	716	266	450	211,169.25	46,921.80	164,247.45
81 SHERIDAN	299	148	151	65,970.00	14,658.53	51,311.47
82 SHERMAN	234	98	136	67,342.30	14,963.46	52,378.84
83 SIOUX	114	59	55	29,459.25	6,545.84	22,913.41
84 STANTON	362	195	167	84,098.25	18,686.63	65,411.62
85 THAYER	367	162	205	70,310.25	15,622.95	54,687.30
86 THOMAS	52	18	34	11,054.25	2,456.26	8,597.99
87 THURSTON	242	138	104	36,697.50	8,154.18	28,543.32
88 VALLEY	298	169	129	41,159.25	9,145.58	32,013.67
89 WASHINGTON	876	314	562	255,786.75	56,835.82	198,950.93
90 WAYNE	507	243	264	122,667.75	27,256.76	95,410.99
91 WEBSTER	337	173	164	41,638.50	9,252.08	32,386.42
92 WHEELER	87	49	38	20,753.75	4,611.49	16,142.26
93 YORK	670	267	403	170,136.00	37,804.23	132,331.77
STATE TOTALS	79,178	26,368	52,810	\$26,698,122.05	\$5,932,322.74	\$20,765,799.31

Table 26A 2017 vs. 2018 Homestead Exemptions & Tax Reimbursed

County Number & Name	2017 # of Exemptions	2017 Exempt Value	2017 Tax Loss Reimbursed	2018 # of Exemptions	2018 Exempt Value	2018 Tax Loss Reimbursed	2017 vs. 2018 Net Change #of Exempt.	2017 vs. 2018 Net Change Exempt Value	2017 vs. 2018 Net Change Tax Loss	2017 vs. 2018 %Change Tax Loss
46 HOOKER	44	\$1,899,528	\$21,740.50	50	\$1,704,367	\$20,471.42	6	-\$195,161	-\$1,269.08	-5.84%
47 HOWARD	322	23,198,058	366,809.12	309	23,874,414	372,475.18	-13	676,356	5,666.06	1.54%
48 JEFFERSON	429	18,452,462	347,045.32	429	17,954,014	348,937.92	0	-498,448	1,892.60	0.55%
49 JOHNSON	215	10,669,984	179,281.00	213	10,845,926	185,068.12	-2	175,942	5,787.12	3.23%
50 KEARNEY	179	14,268,005	216,395.30	192	15,515,795	240,162.86	13	1,247,790	23,767.56	10.98%
51 KEITH	443	29,977,120	506,964.10	436	29,435,170	492,541.02	-7	-541,950	-14,423.08	-2.84%
52 KEYA PAHA	36	1,438,200	11,765.52	38	2,024,560	15,990.50	2	586,360	4,224.98	35.91%
53 KIMBALL	191	9,948,620	198,295.18	187	9,381,615	187,607.96	-4	-567,005	-10,687.22	-5.39%
54 KNOX	417	16,723,725	258,088.76	415	17,311,190	271,906.08	-2	587,465	13,817.32	5.35%
55 LANCASTER	6,026	683,478,145	13,611,809.94	5,989	688,457,591	13,597,179.90	-37	4,979,446	-14,630.04	-0.11%
56 LINCOLN	1,198	89,860,802	1,735,681.64	1,221	94,667,294	1,824,037.48	23	4,806,492	88,355.84	5.09%
57 LOGAN	45	1,814,232	25,703.74	48	1,929,631	29,976.12	3	115,399	4,272.38	16.62%
58 LOUP	27	1,054,080	11,657.72	27	1,145,690	14,182.44	0	91,610	2,524.72	21.66%
59 MADISON	931	74,974,491	1,408,748.04	935	80,854,629	1,508,325.36	4	5,880,138	99,577.32	7.07%
60 MCPHERSON	18	759,891	8,413.42	19	710,696	7,026.18	1	-49,195	-1,387.24	-16.49%
61 MERRICK	337	23,678,730	373,959.22	327	23,714,305	374,066.66	-10	35,575	107.44	0.03%
62 MORRILL	211	9,324,225	184,237.32	215	9,797,632	191,518.22	4	473,407	7,280.90	3.95%
63 NANCE	156	7,379,275	109,391.48	143	7,440,115	116,493.68	-13	60,840	7,102.20	6.49%
64 NEMAHA	263	14,828,633	244,500.32	268	13,835,162	245,135.30	5	-993,471	634.98	0.26%
65 NUCKOLLS	246	8,238,090	137,017.28	245	8,178,525	142,539.14	-1	-59,565	5,521.86	4.03%
66 OTOE	568	40,515,100	796,455.82	570	41,526,270	819,249.08	2	1,011,170	22,793.26	2.86%
67 PAWNEE	158	5,105,365	82,399.22	162	5,422,741	87,478.88	4	317,376	5,079.66	6.16%
68 PERKINS	100	5,357,089	68,059.64	102	5,771,795	71,155.26	2	414,706	3,095.62	4.55%
69 PHELPS	282	19,737,759	352,609.90	262	20,920,940	365,161.30	-20	1,183,181	12,551.40	3.56%
70 PIERCE	295	18,447,350	282,879.70	303	20,697,215	309,760.58	8	2,249,865	26,880.88	9.50%
71 PLATTE	894	82,621,670	1,437,182.02	887	88,390,825	1,559,114.58	-7	5,769,155	121,932.56	8.48%
72 POLK	220	13,125,125	178,702.06	227	13,478,580	195,159.10	7	353,455	16,457.04	9.21%
73 RED WILLOW	396	22,869,000	394,539.38	410	24,424,627	433,531.22	14	1,555,627	38,991.84	9.88%
74 RICHARDSON	492	16,406,683	316,147.42	491	16,565,587	316,148.46	-1	158,904	1.04	0.00%
75 ROCK	63	1,746,625	23,171.60	61	1,834,650	24,070.68	-2	88,025	899.08	3.88%
76 SALINE	454	27,829,700	515,135.56	447	27,659,735	506,879.94	-7	-169,965	-8,255.62	-1.60%
77 SARPY	2,850	383,874,905	8,930,241.06	2,947	429,420,530	9,942,027.24	97	45,545,625	1,011,786.18	11.33%
78 SAUNDERS	805	76,203,980	1,443,523.44	789	76,526,587	1,414,779.48	-16	322,607	-28,743.96	-1.99%
79 SCOTTS BLUFF	1,601	106,126,196	2,277,028.74	1,589	107,978,080	2,309,560.22	-12	1,851,884	32,531.48	1.43%
80 SEWARD	445	41,318,219	666,140.70	458	45,358,192	718,130.86	13	4,039,973	51,990.16	7.80%
81 SHERIDAN	252	9,517,525	167,242.58	260	11,049,451	191,892.68	8	1,531,926	24,650.10	14.74%
82 SHERMAN	183	8,709,163	119,130.14	191	8,720,015	129,668.42	8	10,852	10,538.28	8.85%
83 SIOUX	39	1,633,428	18,914.04	35	1,677,374	20,887.78	-4	43,946	1,973.74	10.44%
84 STANTON	197	14,172,795	241,903.50	190	14,486,695	247,636.66	-7	313,900	5,733.16	2.37%
85 THAYER	314	11,919,461	157,218.52	295	11,566,007	151,248.92	-19	-353,454	-5,969.60	-3.80%
86 THOMAS	37	1,682,054	24,938.84	36	1,556,319	22,176.98	-1	-125,735	-2,761.86	-11.07%
87 THURSTON	126	5,291,586	92,497.70	129	5,868,895	103,201.66	3	577,309	10,703.96	11.57%
88 VALLEY	222	11,327,010	215,710.26	219	11,076,920	209,200.14	-3	-250,090	-6,510.12	-3.02%
89 WASHINGTON	611	67,190,510	1,310,611.64	617	74,132,405	1,482,120.12	6	6,941,895	171,508.48	13.09%
90 WAYNE	190	13,295,295	229,941.04	185	13,222,335	228,392.20	-5	-72,960	-1,548.84	-0.67%
91 WEBSTER	204	6,079,860	112,032.44	197	6,352,430	118,499.28	-7	272,570	6,466.84	5.77%
92 WHEELER	27	656,225	6,296.02	24	710,850	6,825.56	-3	54,625	529.54	8.41%
93 YORK	387	26,319,416	413,574.22	380	25,645,143	420,203.10	-7	-674,273	6,628.88	1.60%
STATE TOTALS	49,745	\$4,063,115,437	\$81,278,336.26	49,522	\$4,255,653,532	\$85,316,693.32	-223	192,538,095.00	4,038,357.06	4.97%

General Notes:

- The qualification for homestead exemption in assessment/tax year 2018 relies on income data from 2017 (and 2017 relies on income data from 2016).
 - 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, 2018) and August 15, 2018.
- Source:** Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2019.

Table 26B 2017 & 2018 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied

County Number & Name	2017 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2017 Total Property Taxes Levied	2017 % Tax Reimb. of Taxes Levied	2018 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2018 Total Property Taxes Levied	2018 % Tax Reimb. of Taxes Levied
1 ADAMS	\$1,418,670.04	\$58,202,723.94	2.44%	\$1,505,096.38	\$59,481,317.20	2.53%
2 ANTELOPE	232,349.68	26,159,146.01	0.89%	233,255.22	26,051,359.68	0.90%
3 ARTHUR	9,679.46	2,884,096.24	0.34%	8,813.22	2,843,522.50	0.31%
4 BANNER	18,130.60	4,148,999.76	0.44%	14,462.16	4,194,413.84	0.34%
5 BLAINE	5,156.16	3,123,554.35	0.17%	5,140.22	3,044,441.40	0.17%
6 BOONE	183,313.52	20,927,423.32	0.88%	186,434.46	21,735,959.56	0.86%
7 BOX BUTTE	365,145.68	22,685,492.48	1.61%	416,115.44	23,440,140.84	1.78%
8 BOYD	38,535.84	6,972,599.46	0.55%	39,251.48	6,752,819.54	0.58%
9 BROWN	80,721.88	10,344,844.85	0.78%	87,775.64	10,493,236.07	0.84%
10 BUFFALO	2,104,355.02	100,019,854.99	2.10%	2,310,322.88	104,452,683.58	2.21%
11 BURT	332,478.40	26,999,172.10	1.23%	333,600.82	26,093,021.66	1.28%
12 BUTLER	262,006.40	30,055,099.73	0.87%	267,586.12	30,295,845.13	0.88%
13 CASS	1,474,968.90	65,339,154.59	2.26%	1,514,778.86	66,878,248.47	2.26%
14 CEDAR	292,636.76	26,348,471.22	1.11%	283,250.20	26,453,985.64	1.07%
15 CHASE	163,489.80	15,900,689.65	1.03%	166,313.88	15,772,258.98	1.05%
16 CHERRY	140,982.66	22,651,860.25	0.62%	147,883.96	22,842,776.75	0.65%
17 CHEYENNE	521,980.02	27,742,716.68	1.88%	454,941.24	26,046,499.92	1.75%
18 CLAY	196,486.00	25,963,690.64	0.76%	214,613.92	26,962,117.38	0.80%
19 COLFAX	303,490.60	28,231,996.22	1.07%	299,070.82	28,210,193.56	1.06%
20 CUMING	290,763.22	30,209,215.18	0.96%	288,148.30	30,343,652.46	0.95%
21 CUSTER	442,281.26	42,471,944.93	1.04%	463,751.04	43,024,441.52	1.08%
22 DAKOTA	615,873.44	31,277,826.50	1.97%	690,854.66	32,983,715.07	2.09%
23 DAWES	384,476.90	14,811,639.26	2.60%	351,269.42	15,137,803.68	2.32%
24 DAWSON	798,053.52	54,550,092.32	1.46%	863,430.26	53,557,993.26	1.61%
25 DEUEL	61,582.34	6,804,993.44	0.90%	66,044.38	6,397,136.78	1.03%
26 DIXON	153,571.22	20,032,794.54	0.77%	178,750.00	20,148,222.18	0.89%
27 DODGE	1,892,637.16	65,071,660.48	2.91%	2,142,184.32	70,637,017.42	3.03%
28 DOUGLAS	21,533,546.46	973,708,266.40	2.21%	22,877,494.68	1,021,676,993.43	2.24%
29 DUNDY	22,894.66	8,867,637.54	0.26%	19,814.58	8,749,177.94	0.23%
30 FILLMORE	161,701.10	25,197,561.50	0.64%	151,417.14	26,817,457.04	0.56%
31 FRANKLIN	104,315.32	12,439,310.78	0.84%	107,853.16	12,589,082.36	0.86%
32 FRONTIER	97,821.76	11,860,962.76	0.82%	107,617.02	11,361,442.40	0.95%
33 FURNAS	126,098.26	13,877,758.28	0.91%	139,101.76	14,322,778.58	0.97%
34 GAGE	1,235,705.20	49,740,544.11	2.48%	1,341,305.38	53,943,966.55	2.49%
35 GARDEN	60,903.98	7,308,587.26	0.83%	58,936.46	7,644,395.04	0.77%
36 GARFIELD	122,227.92	6,271,719.12	1.95%	129,295.34	6,407,738.64	2.02%
37 GOSPER	87,428.42	10,102,034.99	0.87%	92,109.42	10,072,039.83	0.91%
38 GRANT	11,767.42	2,630,235.33	0.45%	9,385.68	2,631,327.01	0.36%
39 GREELEY	87,787.98	10,855,457.58	0.81%	92,017.50	10,960,795.26	0.84%
40 HALL	3,104,170.44	105,382,384.21	2.95%	3,126,872.86	107,096,033.58	2.92%
41 HAMILTON	343,264.34	33,818,658.99	1.02%	363,964.68	33,270,125.40	1.09%
42 HARLAN	153,584.96	13,034,984.08	1.18%	150,541.10	13,158,706.66	1.14%
43 HAYES	15,795.96	5,902,384.22	0.27%	15,843.92	5,756,572.24	0.28%
44 HITCHCOCK	89,169.78	9,433,079.28	0.95%	90,487.62	9,394,203.38	0.96%
45 HOLT	304,603.70	39,412,045.16	0.77%	319,693.80	40,860,541.66	0.78%

(1) Homestead exemption tax reimbursement amounts based on original claim and do not reflect subsequent amended claims.

Table 26B 2017 & 2018 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied

County Number & Name	2017 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2017 Total Property Taxes Levied	2017 % Tax Reimb. of Taxes Levied	2018 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2018 Total Property Taxes Levied	2018 % Tax Reimb. of Taxes Levied
46 HOOKER	\$21,740.50	\$2,937,171.76	0.74%	\$20,471.42	\$3,043,915.28	0.67%
47 HOWARD	366,809.12	18,084,973.89	2.03%	372,475.18	18,155,234.31	2.05%
48 JEFFERSON	347,045.32	26,951,525.70	1.29%	348,937.92	27,531,281.60	1.27%
49 JOHNSON	179,281.00	12,706,293.00	1.41%	185,068.12	13,022,061.20	1.42%
50 KEARNEY	216,395.30	24,330,934.24	0.89%	240,162.86	24,160,656.32	0.99%
51 KEITH	506,964.10	24,590,842.98	2.06%	492,541.02	24,218,799.10	2.03%
52 KEYA PAHA	11,765.52	3,589,097.64	0.33%	15,990.50	3,600,250.07	0.44%
53 KIMBALL	198,295.18	11,991,393.92	1.65%	187,607.96	12,027,004.04	1.56%
54 KNOX	258,088.76	24,999,564.66	1.03%	271,906.08	25,441,444.89	1.07%
55 LANCASTER	13,611,809.94	500,026,660.68	2.72%	13,597,179.90	521,048,742.82	2.61%
56 LINCOLN	1,735,681.64	79,415,668.08	2.19%	1,824,037.48	80,501,536.94	2.27%
57 LOGAN	25,703.74	3,745,456.90	0.69%	29,976.12	4,022,407.04	0.75%
58 LOUP	11,657.72	3,213,970.62	0.36%	14,182.44	3,314,861.62	0.43%
59 MADISON	1,408,748.04	63,019,192.57	2.24%	1,508,325.36	65,536,717.57	2.30%
60 MCPHERSON	8,413.42	3,299,520.06	0.25%	7,026.18	2,922,208.48	0.24%
61 MERRICK	373,959.22	24,335,039.18	1.54%	374,066.66	24,376,393.80	1.53%
62 MORRILL	184,237.32	17,942,619.54	1.03%	191,518.22	18,086,860.22	1.06%
63 NANCE	109,391.48	12,839,847.18	0.85%	116,493.68	13,362,165.74	0.87%
64 NEMAHA	244,500.32	16,866,768.54	1.45%	245,135.30	16,957,441.64	1.45%
65 NUCKOLLS	137,017.28	15,457,599.80	0.89%	142,539.14	15,248,506.52	0.93%
66 OTOE	796,455.82	38,844,891.13	2.05%	819,249.08	39,330,872.33	2.08%
67 PAWNEE	82,399.22	9,946,631.30	0.83%	87,478.88	9,446,768.72	0.93%
68 PERKINS	68,059.64	13,713,502.45	0.50%	71,155.26	12,395,015.62	0.57%
69 PHELPS	352,609.90	30,483,651.40	1.16%	365,161.30	29,491,530.70	1.24%
70 PIERCE	282,879.70	23,190,342.88	1.22%	309,760.58	23,078,605.00	1.34%
71 PLATTE	1,437,182.02	68,863,996.92	2.09%	1,559,114.58	71,367,742.98	2.18%
72 POLK	178,702.06	20,593,338.16	0.87%	195,159.10	20,723,057.46	0.94%
73 RED WILLOW	394,539.38	18,988,844.11	2.08%	433,531.22	19,324,149.02	2.24%
74 RICHARDSON	316,147.42	22,455,794.74	1.41%	316,148.46	21,471,955.50	1.47%
75 ROCK	23,171.60	6,441,331.29	0.36%	24,070.68	6,518,442.95	0.37%
76 SALINE	515,135.56	34,329,634.79	1.50%	506,879.94	34,508,630.40	1.47%
77 SARPY	8,930,241.06	333,300,154.58	2.68%	9,942,027.24	355,043,582.61	2.80%
78 SAUNDERS	1,443,523.44	62,726,454.50	2.30%	1,414,779.48	63,376,465.86	2.23%
79 SCOTTS BLUFF	2,277,028.74	60,506,132.13	3.76%	2,309,560.22	61,454,085.19	3.76%
80 SEWARD	666,140.70	41,739,171.92	1.60%	718,130.86	42,232,104.12	1.70%
81 SHERIDAN	167,242.58	15,370,728.38	1.09%	191,892.68	15,512,863.30	1.24%
82 SHERMAN	119,130.14	11,069,281.82	1.08%	129,668.42	11,140,992.38	1.16%
83 SIOUX	18,914.04	6,368,317.82	0.30%	20,887.78	6,785,432.04	0.31%
84 STANTON	241,903.50	21,950,914.38	1.10%	247,636.66	22,150,081.78	1.12%
85 THAYER	157,218.52	19,639,362.63	0.80%	151,248.92	19,172,068.07	0.79%
86 THOMAS	24,938.84	3,867,135.42	0.64%	22,176.98	3,789,897.79	0.59%
87 THURSTON	92,497.70	14,996,297.80	0.62%	103,201.66	14,971,402.96	0.69%
88 VALLEY	215,710.26	15,533,829.80	1.39%	209,200.14	15,418,040.74	1.36%
89 WASHINGTON	1,310,611.64	53,575,534.61	2.45%	1,482,120.12	55,982,994.98	2.65%
90 WAYNE	229,941.04	26,367,822.66	0.87%	228,392.20	26,347,751.18	0.87%
91 WEBSTER	112,032.44	14,447,460.20	0.78%	118,499.28	14,801,697.12	0.80%
92 WHEELER	6,296.02	4,858,199.74	0.13%	6,825.56	5,054,033.18	0.14%
93 YORK	413,574.22	40,449,267.00	1.02%	420,203.10	41,535,417.98	1.01%
STATE TOTALS	\$81,278,336.26	\$4,054,737,530.22	2.00%	\$85,316,693.32	\$4,179,992,372.23	2.04%

(1) Homestead exemption tax reimbursement amounts based on original claim and do not reflect subsequent amended claims.

Table 26C 2018 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	1,063	906	157	442	621	772	237	54
2 ANTELOPE	324	285	39	148	176	254	53	17
3 ARTHUR	18	18	0	3	15	14	2	2
4 BANNER	26	24	2	18	8	16	7	3
5 BLAINE	16	14	2	10	6	15	1	0
6 BOONE	267	252	15	115	152	199	54	14
7 BOX BUTTE	429	389	40	201	228	262	104	63
8 BOYD	118	109	9	50	68	96	17	5
9 BROWN	156	138	18	66	90	119	33	4
10 BUFFALO	1,276	1,078	198	572	704	884	312	80
11 BURT	369	340	29	160	209	266	93	10
12 BUTLER	333	312	21	137	196	252	70	11
13 CASS	831	669	162	350	481	547	234	50
14 CEDAR	371	351	20	156	215	280	64	27
15 CHASE	169	154	15	77	92	120	39	10
16 CHERRY	198	173	25	88	110	159	31	8
17 CHEYENNE	385	349	36	166	219	261	103	21
18 CLAY	238	211	27	105	133	184	45	9
19 COLFAX	302	279	23	120	182	214	74	14
20 CUMING	372	325	47	173	199	278	69	25
21 CUSTER	587	518	69	272	315	431	124	32
22 DAKOTA	441	385	56	200	241	319	99	23
23 DAWES	327	289	38	137	190	240	70	17
24 DAWSON	673	617	56	305	368	525	145	3
25 DEUEL	102	99	3	43	59	73	20	9
26 DIXON	221	211	10	85	136	159	47	15
27 DODGE	1,372	1,246	126	604	768	951	364	57
28 DOUGLAS	10,892	9,055	1,837	3,447	7,445	7,375	2,926	591
29 DUNDY	62	59	3	20	42	45	12	5
30 FILLMORE	231	197	34	93	138	172	45	14
31 FRANKLIN	196	175	21	91	105	155	36	5
32 FRONTIER	127	115	12	64	63	94	30	3
33 FURNAS	220	201	19	90	130	172	40	8
34 GAGE	1,139	1,017	122	500	639	789	287	63
35 GARDEN	130	124	6	46	84	105	21	4
36 GARFIELD	124	117	7	64	60	93	28	3
37 GOSPER	88	74	14	44	44	64	23	1
38 GRANT	31	29	2	18	13	24	5	2
39 GREELEY	147	136	11	50	97	122	16	9
40 HALL	1,698	1,433	265	752	946	1,181	435	82
41 HAMILTON	331	288	43	198	133	245	64	22
42 HARLAN	181	154	27	70	111	138	29	14
43 HAYES	34	33	1	15	19	26	6	2
44 HITCHCOCK	153	141	12	60	93	126	22	5
45 HOLT	463	380	83	225	238	331	106	26

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 2018 relies on income data from 2017.
- 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, 2018) and August 15, 2018.
- Data is as of February 26, 2019.

Table 26C 2018 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
46 HOOKER	51	47	4	24	27	44	7	0
47 HOWARD	320	280	40	143	177	248	64	8
48 JEFFERSON	463	420	43	176	287	341	100	22
49 JOHNSON	222	207	15	106	116	166	48	8
50 KEARNEY	207	188	19	86	121	145	50	12
51 KEITH	468	418	50	227	241	311	125	32
52 KEYA PAHA	41	38	3	13	28	29	9	3
53 KIMBALL	194	182	12	96	98	147	42	5
54 KNOX	449	417	32	205	244	334	88	27
55 LANCASTER	6,504	5,436	1,068	2,527	3,977	4,094	1,988	422
56 LINCOLN	1,324	1,125	199	546	778	894	354	76
57 LOGAN	50	47	3	22	28	40	8	2
58 LOUP	28	24	4	19	9	22	5	1
59 MADISON	996	900	96	420	576	662	287	47
60 MCPHERSON	19	18	1	9	10	14	5	0
61 MERRICK	352	286	66	172	180	267	65	20
62 MORRILL	238	208	30	102	136	178	41	19
63 NANCE	148	128	20	67	81	113	31	4
64 NEMAHA	273	251	22	114	159	206	62	5
65 NUCKOLLS	259	231	28	118	141	201	47	11
66 OTOE	624	565	59	256	368	412	170	42
67 PAWNEE	170	153	17	60	110	140	26	4
68 PERKINS	109	101	8	51	58	77	29	3
69 PHELPS	287	246	41	123	164	221	49	17
70 PIERCE	327	302	25	157	170	226	81	20
71 PLATTE	992	897	95	403	589	663	250	79
72 POLK	237	221	16	111	126	177	50	10
73 RED WILLOW	429	364	65	199	230	319	96	14
74 RICHARDSON	509	435	74	217	292	409	90	10
75 ROCK	66	63	3	27	39	49	12	5
76 SALINE	486	439	47	213	273	311	141	34
77 SARPY	3,173	2,002	1,171	1,453	1,720	2,265	727	181
78 SAUNDERS	866	750	116	393	473	588	214	64
79 SCOTTS BLUFF	1,676	1,384	292	691	985	1,286	314	76
80 SEWARD	499	440	59	233	266	339	124	36
81 SHERIDAN	269	245	24	116	153	207	53	9
82 SHERMAN	204	186	18	94	110	144	52	8
83 SIOUX	37	35	2	13	24	30	5	2
84 STANTON	207	187	20	109	98	134	56	17
85 THAYER	319	302	17	152	167	234	68	17
86 THOMAS	38	32	6	18	20	29	8	1
87 THURSTON	139	129	10	47	92	102	30	7
88 VALLEY	234	207	27	105	129	171	51	12
89 WASHINGTON	693	610	83	300	393	442	187	64
90 WAYNE	205	195	10	92	113	137	53	15
91 WEBSTER	208	175	33	94	114	171	28	9
92 WHEELER	26	24	2	8	18	22	3	1
93 YORK	414	373	41	204	210	278	107	29
STATE TOTALS	53,280	45,382	7,898	21,781	31,499	37,186	13,142	2,952

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 2018 relies on income data from 2017.
- 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, 2018) and August 15, 2018.
- Data is as of February 26, 2019.

Table 26D 2018 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	113,808	136,570	227,616	256,068	11,199	1,274,539,340	113,808	136,570	227,616	256,068
2 ANTELOPE	78,921	94,705	157,842	177,572	3,019	238,263,960	78,921	94,705	157,842	177,572
3 ARTHUR	58,519	70,223	117,038	131,668	209	12,230,568	58,519	70,223	117,038	131,668
4 BANNER	78,026	93,631	156,052	175,559	314	24,500,217	78,026	93,631	156,052	175,559
5 BLAINE	47,032	56,438	94,064	105,822	249	11,711,027	47,032	56,438	95,000	110,000
6 BOONE	105,011	126,013	210,022	236,275	2,493	261,791,860	105,011	126,013	210,022	236,275
7 BOX BUTTE	95,737	114,884	191,474	215,408	4,452	426,220,873	95,737	114,884	191,474	215,408
8 BOYD	34,997	41,996	69,994	78,743	1,160	40,596,440	40,000	50,000	95,000	110,000
9 BROWN	61,272	73,526	122,544	137,862	1,658	101,588,569	61,272	73,526	122,544	137,862
10 BUFFALO	167,686	201,223	335,372	377,294	15,887	2,664,031,320	167,686	201,223	335,372	377,294
11 BURT	84,730	101,676	169,460	190,643	3,170	268,592,636	84,730	101,676	169,460	190,643
12 BUTLER	90,911	109,093	181,822	204,550	3,577	325,189,875	90,911	109,093	181,822	204,550
13 CASS	158,286	189,943	316,572	356,144	11,078	1,753,497,520	158,286	189,943	316,572	356,144
14 CEDAR	97,775	117,330	195,550	219,994	3,514	343,580,095	97,775	117,330	195,550	219,994
15 CHASE	106,097	127,316	212,194	238,718	1,807	191,717,074	106,097	127,316	212,194	238,718
16 CHERRY	91,477	109,772	182,954	205,823	2,601	237,932,507	91,477	109,772	182,954	205,823
17 CHEYENNE	98,914	118,697	197,828	222,557	4,221	417,514,199	98,914	118,697	197,828	222,557
18 CLAY	81,475	97,770	162,950	183,319	2,996	244,098,035	81,475	97,770	162,950	183,319
19 COLFAX	89,449	107,339	178,898	201,260	3,677	328,905,780	89,449	107,339	178,898	201,260
20 CUMING	97,432	116,918	194,864	219,222	3,685	359,037,950	97,432	116,918	194,864	219,222
21 CUSTER	88,725	106,470	177,450	199,631	4,734	420,026,440	88,725	106,470	177,450	199,631
22 DAKOTA	113,691	136,429	227,382	255,805	6,118	695,563,760	113,691	136,429	227,382	255,805
23 DAWES	92,645	111,174	185,290	208,451	3,473	321,757,575	92,645	111,174	185,290	208,451
24 DAWSON	108,481	130,177	216,962	244,082	8,927	968,408,092	108,481	130,177	216,962	244,082
25 DEUEL	59,134	70,961	118,268	133,052	977	57,774,230	59,134	70,961	118,268	133,052
26 DIXON	78,506	94,207	157,012	176,639	2,359	185,195,310	78,506	94,207	157,012	176,639
27 DODGE	118,949	142,739	237,898	267,635	13,813	1,643,046,112	118,949	142,739	237,898	267,635
28 DOUGLAS	167,440	200,928	334,880	376,740	162,855	27,268,494,966	167,440	200,928	334,880	376,740
29 DUNDY	52,307	62,768	104,614	117,691	1,066	55,758,868	52,307	62,768	104,614	117,691
30 FILLMORE	81,191	97,429	162,382	182,680	2,646	214,831,315	81,191	97,429	162,382	182,680
31 FRANKLIN	54,288	65,146	108,576	122,148	1,691	91,800,640	54,288	65,146	108,576	122,148
32 FRONTIER	78,994	94,793	157,988	177,737	1,212	95,740,680	78,994	94,793	157,988	177,737
33 FURNAS	57,770	69,324	115,540	129,983	2,480	143,269,465	57,770	69,324	115,540	129,983
34 GAGE	96,357	115,628	192,714	216,803	9,092	876,075,355	96,357	115,628	192,714	216,803
35 GARDEN	56,578	67,894	113,156	127,301	1,206	68,232,471	56,578	67,894	113,156	127,301
36 GARFIELD	90,343	108,412	180,686	203,272	954	86,187,259	90,343	108,412	180,686	203,272
37 GOSPER	141,726	170,071	283,452	318,884	1,186	168,086,989	141,726	170,071	283,452	318,884
38 GRANT	55,915	67,098	111,830	125,809	335	18,731,507	55,915	67,098	111,830	125,809
39 GREELEY	57,026	68,431	114,052	128,309	1,154	65,808,500	57,026	68,431	114,052	128,309
40 HALL	129,416	155,299	258,832	291,186	19,041	2,464,217,366	129,416	155,299	258,832	291,186
41 HAMILTON	134,840	161,808	269,680	303,390	3,840	517,784,500	134,840	161,808	269,680	303,390
42 HARLAN	78,086	93,703	156,172	175,694	1,911	149,221,851	78,086	93,703	156,172	175,694
43 HAYES	55,412	66,494	110,824	124,677	494	27,373,745	55,412	66,494	110,824	124,677
44 HITCHCOCK	57,553	69,064	115,106	129,494	1,454	83,681,480	57,553	69,064	115,106	129,494
45 HOLT	78,473	94,168	156,946	176,564	4,835	379,419,303	78,473	94,168	156,946	176,564

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 2018 relies on income data from 2017; 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 2018 Property Tax Relief

County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾	Personal Property Exemption Tax Reimbursed Locally Assessed ⁽¹⁾	Personal Property Exemption Tax Reimbursed Railroads ⁽²⁾	Personal Property Exemption Tax Reimbursed Public Service Entities ⁽²⁾	Personal Property Exemption Tax Reimbursed Car Lines ^{(2) & (3)}	Personal Property Exemption Tax Reimbursed Air Carriers ^{(2) & (3)}
1 ADAMS	\$ 3,276,525	\$ 38,557	\$ 196,127	\$ 23,761	\$ 28,824	see footnote (3)	see footnote (3)
2 ANTELOPE	2,318,915	5,940	112,083	1,532	4,859		
3 ARTHUR	227,374	137	10,511	0	953		
4 BANNER	267,819	25	16,005	0	6,069		
5 BLAINE	320,622	57	5,718	3,646	848		
6 BOONE	2,293,049	6,715	80,098	3,188	4,286		
7 BOX BUTTE	1,301,575	9,640	83,587	42,404	8,744		
8 BOYD	569,165	1,071	36,134	0	670		
9 BROWN	783,533	1,866	48,468	0	2,688		
10 BUFFALO	5,471,760	60,363	242,496	48,149	41,310		
11 BURT	1,873,419	7,699	66,927	2,859	8,705		
12 BUTLER	2,294,341	6,035	105,605	5,453	43,217		
13 CASS	3,165,399	30,912	112,753	18,440	41,708		
14 CEDAR	2,454,232	8,491	120,333	1,101	42,478		
15 CHASE	1,382,239	4,339	51,032	1,307	6,338		
16 CHERRY	2,066,431	3,611	74,102	0	6,768		
17 CHEYENNE	1,290,779	8,805	88,871	35,859	37,942		
18 CLAY	2,033,669	3,550	113,653	16,713	11,390		
19 COLFAX	1,733,808	5,751	99,200	11,807	29,323		
20 CUMING	2,569,606	8,983	103,937	0	5,904		
21 CUSTER	3,586,242	9,371	126,444	17,590	10,182		
22 DAKOTA	1,655,160	14,608	67,207	5,678	34,203		
23 DAWES	813,596	6,308	66,155	15,293	11,637		
24 DAWSON	3,049,288	18,324	155,191	42,964	34,547		
25 DEUEL	382,841	1,245	20,223	14,437	7,139		
26 DIXON	1,349,884	4,179	64,409	1,704	3,958		
27 DODGE	3,697,232	47,364	183,157	25,688	29,686		
28 DOUGLAS	37,413,660	580,232	1,303,608	89,226	661,345		
29 DUNDY	841,229	432	28,400	3,635	25,423		
30 FILLMORE	2,408,478	5,085	99,465	2,766	12,457		
31 FRANKLIN	941,379	1,767	53,000	52	14,927		
32 FRONTIER	851,880	1,915	47,412	102	10,549		
33 FURNAS	947,531	2,475	46,011	4,689	12,406		
34 GAGE	2,868,200	23,085	167,707	5,466	90,538		
35 GARDEN	701,103	1,578	23,344	13,965	2,119		
36 GARFIELD	431,556	1,686	28,360	0	2,699		
37 GOSPER	811,648	3,125	28,324	51	17,583		
38 GRANT	267,986	559	8,423	7,073	885		
39 GREELEY	927,570	1,913	37,476	1,430	2,335		
40 HALL	4,821,719	64,425	288,565	39,895	57,009		
41 HAMILTON	2,728,238	11,770	106,171	10,408	8,429		
42 HARLAN	942,637	4,621	47,363	1,801	5,403		
43 HAYES	501,019	119	24,417	974	1,124		
44 HITCHCOCK	650,943	2,324	36,380	5,269	21,532		
45 HOLT	3,330,238	6,026	198,196	1,465	9,025		
46 HOOKER	290,084	859	5,346	8,424	922		
47 HOWARD	\$ 1,280,359	\$ 7,767	\$ 72,163	\$ 4,290	\$ 4,030		

1. Amounts per Certificate of Taxes Levied Reports (CTL) or original tax loss claim forms and do not necessarily reflect any amendments or tax list corrections.

2. Amounts for centrally assessed railroads, public service entities (pipelines, utilities, & telecommunication companies), car lines, and air carriers determined pursuant to Neb. Rev. Stat. § 77-1239.

3. Total personal property tax reimbursement for car lines and air carriers will be included with those specific 2018 taxes collected and distributed during 2019.

Table 27 2018 Property Tax Relief

County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾	Personal Property Exemption Tax Reimbursed Locally Assessed ⁽¹⁾	Personal Property Exemption Tax Reimbursed Railroads ⁽²⁾	Personal Property Exemption Tax Reimbursed Public Service Entities ⁽²⁾	Personal Property Exemption Tax Reimbursed Car Lines ^{(2) & (3)}	Personal Property Exemption Tax Reimbursed Air Carriers ^{(2) & (3)}
48 JEFFERSON	\$ 1,695,154	\$ 6,472	\$ 117,213	21,745	83,941		
49 JOHNSON	870,915	3,120	53,510	5,794	5,636		
50 KEARNEY	1,905,651	6,847	67,073	2,905	18,199		
51 KEITH	1,516,409	12,536	82,417	45,692	14,136		
52 KEYA PAHA	468,501	330	14,721	0	530		
53 KIMBALL	562,303	3,264	47,648	23,257	53,397		
54 KNOX	2,033,956	6,412	125,544	0	7,307		
55 LANCASTER	22,510,043	396,529	671,372	56,624	317,190		
56 LINCOLN	4,286,691	36,654	209,914	108,320	97,886		
57 LOGAN	323,852	611	14,149	0	898		
58 LOUP	335,186	251	11,240	0	782		
59 MADISON	3,597,606	31,496	235,238	5,596	28,876		
60 MCPHERSON	296,957	102	7,996	0	896		
61 MERRICK	1,731,370	8,886	93,888	23,388	6,937		
62 MORRILL	983,220	3,124	75,984	48,433	9,561		
63 NANCE	1,126,653	2,351	44,079	4,097	2,216		
64 NEMAHA	1,100,761	5,333	53,390	3,644	9,115		
65 NUCKOLLS	1,200,140	2,556	59,237	4,042	20,485		
66 OTOE	2,172,014	18,658	115,014	4,646	37,477		
67 PAWNEE	719,481	2,182	26,395	2,936	2,450		
68 PERKINS	1,179,135	2,677	49,015	104	27,280		
69 PHELPS	2,025,439	13,901	114,125	3,218	56,045		
70 PIERCE	1,905,795	6,986	85,954	1,652	6,300		
71 PLATTE	4,773,536	40,664	205,392	18,505	17,687		
72 POLK	1,807,955	5,290	78,237	3,540	3,390		
73 RED WILLOW	1,133,588	10,748	83,790	5,243	13,989		
74 RICHARDSON	1,367,788	7,388	66,846	13,084	13,631		
75 ROCK	670,074	840	22,390	0	1,416		
76 SALINE	2,135,448	10,696	119,944	6,042	51,671		
77 SARPY	12,876,141	291,947	461,263	7,708	85,868		
78 SAUNDERS	3,596,366	32,980	167,466	11,866	14,562		
79 SCOTTS BLUFF	2,441,206	39,706	213,006	61,847	49,653		
80 SEWARD	2,873,871	19,064	130,434	11,747	34,139		
81 SHERIDAN	1,037,057	4,237	70,790	9,651	9,030		
82 SHERMAN	950,489	3,281	44,764	3,056	3,781		
83 SIOUX	622,981	436	26,970	8,952	2,050		
84 STANTON	1,405,378	5,114	61,966	0	50,567		
85 THAYER	1,871,206	4,444	68,577	11,879	22,442		
86 THOMAS	266,035	479	8,034	12,449	1,403		
87 THURSTON	988,278	1,809	51,542	3,292	7,259		
88 VALLEY	1,043,466	4,286	70,435	2,246	4,814		
89 WASHINGTON	2,623,166	26,315	122,048	8,864	26,118		
90 WAYNE	1,795,173	5,669	87,619	0	22,012		
91 WEBSTER	1,000,618	2,718	56,366	3,340	24,487		
92 WHEELER	560,733	137	17,428	0	372		
93 YORK	3,198,755	9,832	147,673	9,882	8,912		
STATE TOTALS	\$ 221,772,501	\$ 2,135,066	\$ 9,858,656	\$ 1,119,842	\$ 2,701,905	\$ 239,854	\$ 50,151

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3. Total personal property tax reimbursement for car lines and air carriers will be included with those specific 2018 taxes collected and distributed during 2019.