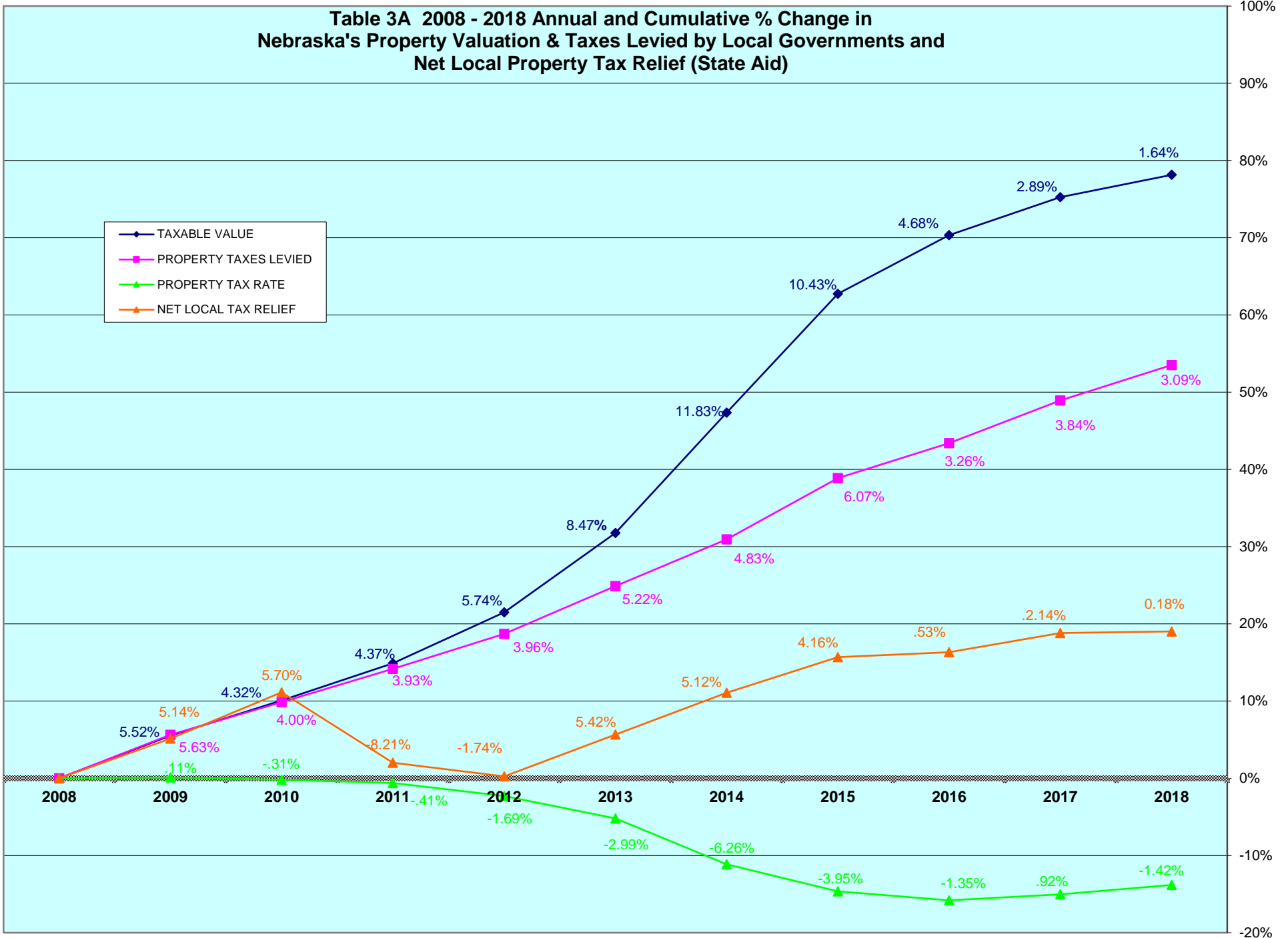


**Table 3A 2008 - 2018 Annual and Cumulative % Change in  
Nebraska's Property Valuation & Taxes Levied by Local Governments and  
Net Local Property Tax Relief (State Aid)**



**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 <sup>(1)</sup>	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%
<b>2018</b>	<b>249,234,881,561</b>	<b>1.64%</b>	<b>78.14%</b>	<b>\$ 4,179,992,372</b>	<b>3.09%</b>	<b>53.52%</b>	<b>1.6771%</b>	<b>1.42%</b>	<b>-13.82%</b>	<b>1,419,365,080</b>	<b>0.18%</b>	<b>19.01%</b>

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											
<b>Total Municipalities</b>	<b>11,257,193</b>	<b>11,482,763</b>	<b>10,964,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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											
<b>Total Counties</b>	<b>11,916,739</b>	<b>11,670,606</b>	<b>11,139,925</b>	<b>1,420,773</b>	<b>1,434,096</b>	<b>2,269,438</b>	<b>4,341,880</b>	<b>5,829,848</b>	<b>5,834,471</b>	<b>5,459,485</b>	<b>6,528,000</b>
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
<b>Total Education</b>	<b>1,080,608,347</b>	<b>1,142,299,236</b>	<b>1,215,071,597</b>	<b>1,128,324,243</b>	<b>1,106,092,386</b>	<b>1,166,574,873</b>	<b>1,225,335,672</b>	<b>1,275,046,605</b>	<b>1,284,509,540</b>	<b>1,313,070,235</b>	<b>1,314,261,206</b>
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											
<b>Total Community Colleges</b>	<b>87,266,476</b>	<b>86,966,256</b>	<b>86,758,025</b>	<b>86,758,025</b>	<b>87,870,147</b>	<b>91,384,953</b>	<b>95,040,351</b>	<b>98,891,562</b>	<b>96,795,176</b>	<b>98,317,683</b>	<b>98,575,874</b>
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
<b>Statewide Total</b>	<b>1,366,610,717</b>	<b>1,433,838,775</b>	<b>1,507,666,984</b>	<b>1,397,920,938</b>	<b>1,376,513,705</b>	<b>1,439,388,510</b>	<b>1,531,438,897</b>	<b>1,653,554,910</b>	<b>1,677,431,616</b>	<b>1,734,632,628</b>	<b>1,741,665,080</b>
<i>Net Local Relief excluding Homestead &amp; 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 3D 2008 to 2018 Relationships between Property Taxes and Local Tax Relief (State Aid)**

Relationship between Taxes Levied, plus Motor Vehicle Tax <sup>(1)</sup> and Net Local Tax Relief <sup>(2)</sup>													
Year	Taxes Levied w/o Motor Veh. <sup>(1)</sup>	MV Tax & fee <sup>(1)</sup>	Total Taxes Levied PLUS MV	Annual % chg	Cumltv. % chg	Net Local Tax Relief <sup>(2)</sup>	Annual % chg	Cumltv. % chg	Taxes Levied + MV Plus NET Local Relief	Annual % chg	Cumltv. % chg	Split between	
												PropTax + MV	NET Local Relief
2008	2,722,852,264	221,378,068	2,944,230,332			1,192,594,257			4,136,824,589			71%	29%
2009	2,876,126,176	220,070,943	3,096,197,119	5.16%		1,253,922,800	5.14%		4,350,119,919	5.16%		71%	29%
2010	2,991,080,851	220,689,177	3,211,770,028	3.73%	5.16%	1,325,370,182	5.70%	5.14%	4,537,140,210	4.30%	5.16%	71%	29%
2011	3,108,747,989	225,775,586	3,334,523,575	3.82%	9.09%	1,216,503,041	-8.21%	11.13%	4,551,026,616	0.31%	9.68%	73%	27%
2012	3,231,879,749	230,140,919	3,462,020,668	3.82%	13.26%	1,195,396,629	-1.74%	2.00%	4,657,417,297	2.34%	10.01%	74%	26%
2013	3,400,720,239	240,581,107	3,641,301,346	5.18%	17.59%	1,260,229,265	5.42%	0.23%	4,901,530,611	5.24%	12.58%	74%	26%
2014	3,565,078,704	251,776,420	3,816,855,124	4.82%	23.68%	1,324,717,903	5.12%	5.67%	5,141,573,027	4.90%	18.49%	74%	26%
2015	3,781,433,467	265,046,106	4,046,479,573	6.02%	29.64%	1,379,768,015	4.16%	11.08%	5,426,247,588	5.54%	24.29%	75%	25%
2016	3,904,884,977	277,084,448	4,181,969,425	3.35%	37.44%	1,387,139,187	0.53%	15.69%	5,569,108,612	2.63%	31.17%	75%	25%
2017	4,054,737,530	291,839,945	4,346,577,475	3.94%	42.04%	1,416,847,403	2.14%	16.31%	5,763,424,878	3.49%	34.62%	75%	25%
2018	\$4,179,992,372	302,348,840	\$4,482,341,212	3.12%	47.63%	\$1,419,365,080	0.18%	18.80%	\$5,901,706,292	2.40%	39.32%	76%	24%

Tax Relief Hmstd & Tax Credit <sup>(2)</sup>
174,016,459
179,915,975
182,296,802
181,417,897
181,117,076
179,159,245
206,720,994
273,786,895
290,292,429
317,785,225
322,300,000

Relationship between Property Taxes, excluding MV <sup>(1)</sup> and Net Local Tax Relief <sup>(2)</sup>												
Year	Taxes Levied w/o Motor Veh. <sup>(1)</sup>	Annual % chg	Cumltv. % chg	NET Local Tax Relief <sup>(2)</sup>	Annual % chg	Cumltv. % chg	Prop Taxes w/o MV Plus Net Local Relief	Annual % chg	Cumltv. % chg	Split between		
										PropTax w/o MV	Net Local Relief	
2008	2,722,852,264			1,192,594,257			3,915,446,521			70%	30%	
2009	2,876,126,176	5.63%	5.63%	1,253,922,800	5.14%	5.14%	4,130,048,976	5.48%	5.48%	70%	30%	
2010	2,991,080,851	4.00%	9.85%	1,325,370,182	5.70%	11.13%	4,316,451,033	4.51%	10.24%	69%	31%	
2011	3,108,747,898	3.93%	14.17%	1,216,503,041	-8.21%	2.00%	4,325,250,939	0.20%	10.47%	72%	28%	
2012	3,231,879,749	3.96%	18.69%	1,195,396,629	-1.74%	0.23%	4,427,276,378	2.36%	13.07%	73%	27%	
2013	3,400,720,239	5.22%	24.90%	1,260,229,265	5.42%	5.67%	4,660,949,504	5.28%	19.04%	73%	27%	
2014	3,565,078,704	4.83%	30.93%	1,324,717,903	5.12%	11.08%	4,889,796,607	4.91%	24.88%	73%	27%	
2015	3,781,433,467	6.07%	38.88%	1,379,768,015	4.16%	15.69%	5,161,201,482	5.55%	31.82%	73%	27%	
2016	3,904,884,977	3.26%	43.41%	1,387,139,187	0.53%	16.31%	5,292,024,164	2.53%	35.16%	74%	26%	
2017	4,054,737,530	3.84%	48.92%	1,416,847,403	2.14%	18.80%	5,471,584,933	3.39%	39.74%	74%	26%	
2018	\$4,179,992,372	3.09%	53.52%	\$1,419,365,080	0.18%	19.01%	\$5,599,357,452	2.34%	43.01%	75%	25%	

Relationship between School Non-Bond Taxes Levied (plus Motor Vehicle Tax <sup>(1)</sup> ) and Total Local Education Tax Relief <sup>(2) &amp; (3)</sup>													
Year	School Non-bond Tax w/o Motor Veh. <sup>(1)</sup>	Sch Non-bond MV tax <sup>(1)</sup>	School non-bond PropTax + MV	Annual % chg	Cumltv. % chg	Total Education Tax Relief <sup>(3)</sup>	Annual % chg	Cumltv. % chg	Sch non-bond tax+MV PLUS Educ. Relief	Annual % chg	Cumltv. % chg	Split between	
												SchnonbondTx+MV	Local Educ Relief
2008	1,475,556,183	121,642,338	1,597,198,521			1,080,608,347			2,677,806,868			60%	40%
2009	1,550,026,699	120,675,819	1,670,702,518	4.60%	4.60%	1,142,299,236	5.71%	5.71%	2,813,001,754	5.05%	5.05%	59%	41%
2010	1,608,710,663	120,945,959	1,729,656,622	3.53%	8.29%	1,215,071,597	6.37%	12.44%	2,944,728,219	4.68%	9.97%	59%	41%
2011	1,670,939,160	123,803,858	1,794,743,018	3.76%	12.37%	1,128,324,243	-7.14%	4.42%	2,923,067,261	-0.74%	9.16%	61%	39%
2012	1,749,387,779	126,289,015	1,875,676,794	4.51%	17.44%	1,106,092,386	-1.97%	2.36%	2,981,769,180	2.01%	11.35%	63%	37%
2013	1,846,769,945	132,288,958	1,979,058,903	5.51%	23.91%	1,166,574,873	5.47%	7.96%	3,145,633,776	5.50%	17.47%	63%	37%
2014	1,953,814,888	138,509,485	2,092,324,373	5.72%	31.00%	1,225,335,672	5.04%	13.39%	3,317,660,045	5.47%	23.89%	63%	37%
2015	2,076,688,870	146,091,290	2,222,780,160	6.23%	39.17%	1,275,046,605	4.06%	17.99%	3,497,826,765	5.43%	30.62%	64%	36%
2016	2,135,898,059	152,884,291	2,288,782,350	2.97%	43.30%	1,284,509,540	0.74%	18.87%	3,573,291,890	2.16%	33.44%	64%	36%
2017	2,203,697,751	161,404,394	2,365,102,145	3.33%	48.08%	1,313,070,235	2.22%	21.51%	3,678,172,380	2.94%	37.36%	64%	36%
2018	\$2,263,574,363	\$167,318,624	\$2,430,892,987	2.78%	52.20%	\$1,314,261,206	0.09%	21.62%	\$3,745,154,193	1.82%	39.86%	65%	35%

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

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

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